ECONOMIC DEVELOPMENT

COMMUNITY INVESTMENT

COMMUNITY SAFETY

INFRASTRUCTURE

RESPONSIBLE GROWTH

FISCAL YEAR 2027 BUDGET

RECOMMENDED BUDGET

CITY OF FORT WORTH, TEXAS

CITY OF FORT WORTH, TEXAS
FISCAL YEAR 2026-2027
ANNUAL BUDGET

As required by section 102.005 (b) of the Texas Local Government Code, the City of Fort Worth is providing the following statement on this cover page of its recommended budget:

This budget will raise more revenue from property taxes than last year's budget by an amount of $35,399,610, which is a 4.44 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 $19,059,398.

The amounts above are based on the city’s Recommended FY2027 tax rate of $0.7020 per $100 of assessed valuation. The city’s FY2026 tax rate (the current tax rate) is $0.6700 per $100 of assessed valuation.

CITY OF FORT WORTH, TEXAS
FISCAL YEAR 2026-2027
LOBBYING AND PUBLIC NOTICE EXPENSES

As required by section 140.0045 (a) of the Texas Local Government Code, the City must itemize certain expenditures 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 in FY2026 with the amount budget for similar activities in FY2027.

	FY2026 Preliminary Actuals	FY2027 Recommended	Chg from PY Adopted Amount	Chg from PY Adopted %
Lobbying	422,000	380,000	(42,000)	(9.95)%
Public Notice	68,232	70,000	1,768	2.59%
Total Expenses	**490,232**	**450,000**	**(40,232)**	**(8.21)%**

Note: These are preliminary estimates and will be finalized before the Adopted Budget Book is released.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Fort Worth
Texas

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

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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, 2026, to September 30, 2027 (Fiscal Year 2027). Amounts are shown to the whole dollar, so there may be slight variances.

Organizational Information

This section explains the organizational structure of the City of Fort Worth to include details on the funds used by the FWLab to create the budget.

Executive Message

This section contains the City Manager's letter, an explanation of how the budget was developed, and information on the general fund revenues and expenditures.

Process and Policies

This section explains the budget process, the budget calendar, and the financial policies.

Budget Highlights

This section takes the reader through major funds by showing the revenues and expenditures of each fund group. The section also breaks down revenues and expenditures for the entire budget and groups it by fund and type.

Revenue Highlights

This section discusses the city's property tax revenues along with other major revenue types, including sales tax and fines and forfeitures.

Operating Department and Fund Summaries

Each department and fund page displays summary information for the related revenues, expenditures, and staffing. The summary compares FY2025 Final results, the FY2026 Adopted Budget and Adjusted Budget, and the FY2027 Recommended Budget.

Authorized Positions

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

Full-time Equivalent Positions

Each department summary includes the number of full-time equivalent positions (FTE) that are budgeted in the department and fund. Typically, one FTE represents 2,080 hours of work on an annual basis. An exception to the rule is that some firefighters operate on a 2,912 annual hour schedule. 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.

FY2027 Discussion

This section highlights the major changes from the prior year's budget to the FY2027 budget. This ranges from organizational changes to service enhancements to drivers of major changes from the prior year. This section is intended to let the reader know what has significantly changed from the prior year.

Horizon Issues

This section describes issues and considerations which have impacted or will impact department budgets either currently or in the near-term.

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.

Organizational Information

City of Fort Worth, Texas

Fiscal Year 2027 Recommended Annual Operating Budget

Mattie Parker
Mayor

Jesus “Jay” Chapa
City Manager

Dianna Giordano
Assistant City Manager

Dana Burghdoff
Assistant City Manager

William Johnson
Assistant City Manager

Valerie Washington
Assistant City Manager

Jesica McEachern
Assistant City Manager

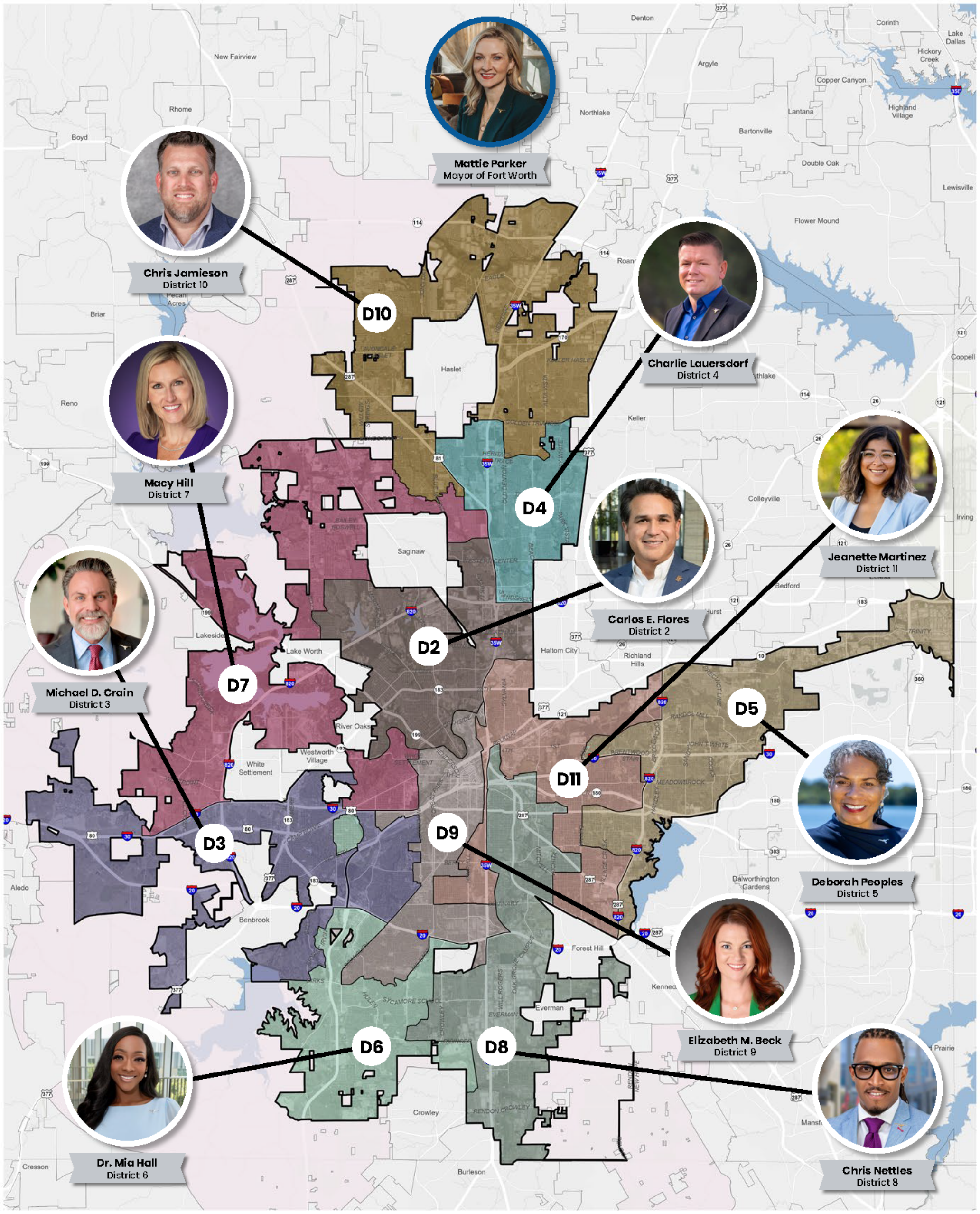
FWLab Staff

Christianne Simmons, Chief Transformation Officer
Brady Kirk, Assistant Director
Cristi Lemon, Assistant Director
Oliver Ismayilov, Assistant Director

Rodney Arnold, Budget Manager
Pierce Jackson, Budget Manager
Sydney Sexton, Budget Manager
Pam Kacmarynski, Business Process Manager
April Rose Escamilla, PE, Sr Capital Projects Officer
Nicholas George, RA, Capital Projects Manager
Daniel Leach, Sr. Business Process Analyst
Danielle Pickle, Sr. Business Process Analyst
Alisha Winegarden, Sr. Business Process Analyst
Rachel Bristow, Sr. Management Analyst

Najma Banakar, Sr. Budget Analyst
David Cirilo, Budget Analyst II
Thomas DeCesare, Sr. Budget Analyst
Lydia Hanna, Sr. Budget Analyst
Irma Hernandez, Sr. Budget Analyst
Danel Mason, Budget Analyst II
Nancy Martinez, Budget Analyst II
Kara Persley, Sr. Budget Analyst
Kevin Vandenberg, Budget Analyst II

Elizabeth Spence, Administrative Services Coordinator
Feri Khani, Sr. Administrative Assistant

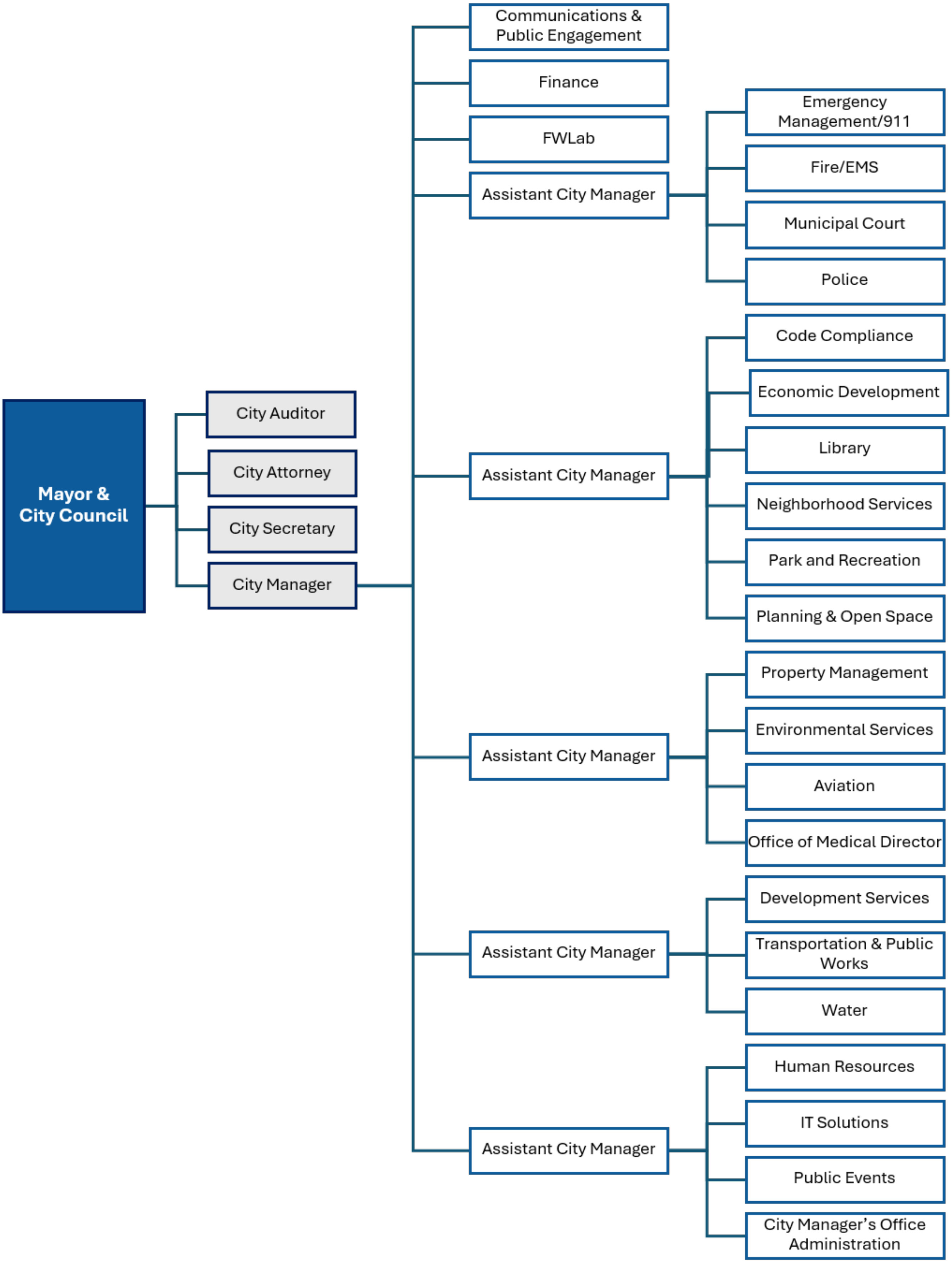


2 - Carlos E. Flores	7 - Macy Hill
3 - Michael D. Crain	8 - Chris Nettles
4 - Charlie Lauersdorf	9 - Elizabeth M. Beck
5 - Deborah Peoples	10 - Chris Jamieson
6 - Dr. Mia Hall	11 - Jeanette Martinez

FORT WORTH®

CITY OF FORT WORTH
Council Districts

Updated May 2026


Mayor & City Council
City Auditor
City Attorney
City Secretary
City Manager
Communications & Public Engagement
Finance
FWLab
Assistant City Manager
Emergency Management/911
Fire/EMS
Municipal Court
Police
Assistant City Manager
Code Compliance
Economic Development
Library
Neighborhood Services
Park and Recreation
Planning & Open Space
Assistant City Manager
Property Management
Environmental Services
Aviation
Office of Medical Director
Assistant City Manager
Development Services
Transportation & Public Works
Water
Assistant City Manager
Human Resources
IT Solutions
Public Events
City Manager's Office Administration

Boards, Committees and Commissions

Boards, Committees and Commissions empower the public to participate in local government. Members shape and influence public policy, lending diverse viewpoints for the City Council to consider.

- Animal Shelter Advisory Committee
- Art Commission
- Aviation Advisory Board
- Board of Adjustment
- Building Standards Commission
- Capital Improvements Plan 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
- Development Advisory Council
- Downtown Design Review Board
- EMS Advisory Board
- Fort Worth Employees' Retirement Fund - Board of Trustees Pension
- Fort Worth Housing Solutions
- Fort Worth Human Relations Commission
- Historic and Cultural Landmarks Commission
- Human Relations Commission- Mayor's Committee on Persons with Disabilities
- Library Advisory Board
- Medical Control Advisory Board
- Metropolitan Area EMS Authority
- Park & Recreation Advisory Board
- Pedestrian and Bicycle Advisory Commission
- Regional Coordination Committee (NASJRB)
- Regional Transportation Council (NCTCOG)
- Tarrant County 911 Emergency Assistance District Board
- Trinity Metro Board of Directors (formally Fort Worth Transportation Authority)
- Urban Design Commission
- Zoning Commission - Fort Worth Alliance Airport Zoning Commission

Operating Fund Structure

Governmental Funds

General Fund

Debt Service Funds

Special Revenue Funds

Culture & Tourism
Municipal Golf
Culture &Tourism 2% Hotel
Culture & Tour Proj Fin Zone
DFW Rev Sharing
Venue Operating
Hotel Occupancy 2% Venue Tax
Emergency Medical Services
Environmental Protection
Community Tree Planting Prog
Crime Control & Prev Distr
Alliance Maintenance Facility

Special Project Funds

Special Revenue MC
Library Special Revenue Fund
Economic Incentives LTD
CCPD Community Based Fund
Special Donation
Special Purpose Fund

Grant Funds

Grants Operating Federal
Grants Operating State
Grants Operating Other

Other Operating Funds

TIF Funds
PID Funds
Asset Forfeiture Funds
Gas Lease Endowment Funds

Proprietary Funds

- **Enterprise Funds**
- Municipal Airports
- Municipal Parking
- Solid Waste
- Stormwater Utility
- Water & Sewer
- **Internal Service Funds**
  - Fleet & Equipment Services
  - Capital Projects Service
  - Information Technology Services
  - Group Health & Life Insurance
  - Risk Financing

Fiduciary Funds

- Retiree Healthcare Trust
- Rock Creek Trust
- Walsh Ranch Trust

Purpose

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

Governmental Fund Types

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

General Fund:

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

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

General Debt Service Fund:

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

Special Revenue Funds:

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

Proprietary Fund Types

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

Enterprise Funds:

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

The Water Fund contains three departments, water, sewer and reclamation water. This fund is responsible for all the water and sewer services to the city and to surrounding communities. These departments also repair and replace water and sewer lines that have broken or are old and in need of replacing.

The Stormwater Utility Fund plans and executes the city's response to flood conditions and how to mitigate flooding in the city. This department maintains the existing system of pipes and channels, and improves drainage while reducing erosion through construction projects. It also warns the public about flooding and erosion hazards and reviews developments for compliance with city stormwater standards.

Internal Service Funds:

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

Fiduciary Fund Types

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

Capital Project Funds

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

Grant Funds

The city uses these funds to assist with compliance of state and federal grants. These funds are where grant funded costs are charged and where the reimbursement from the granting agency is deposited.

The following provides the relationship of each department with the funds of the city.

Department & Fund Relationship

Major Fund Relationship	
NonMajor Fund Relationship	
Budgeted Separately from the Annual Process	

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												
Environmental Services												
Financial Management Services												
Fire												
Human Resources												
Information Technology Solutions												
Library												
Municipal Court												
Neighborhood Services												
Office of Medical Director												
Park & Recreation												
FWLab												
Police												
Property Management												
Public Events												
Transportation and Public Works												
Water Sewer & Reclaimed												

For budgeting, all funds are budgeted individually, regardless of whether they are classified as major or nonmajor. Annually adopted funds are listed in the annual Adopted (and Recommended) Budget documents(s). However, at fiscal year-end, nonmajor funds may be reported in aggregate in the Annual Comprehensive Financial Report (ACFR). Although debt service funds qualify for aggregate reporting, they are treated as major funds for financial reporting and are shown separately in this document.

The ACFR includes all city funds, but the adopted budget omits certain funds based on the nature of their activity. For example:

- Some capital funds, grant funds, and special revenue funds are excluded.
- Capital funds are part of the 5-Year Capital Improvement Program and are typically appropriated during the annual budget process. However, some are added mid-year via ordinance amendments.
- Grant funds are adopted individually during the year as they depend on awarded funding.
- Public Improvement Districts (PIDs) and Tax Increment Financing districts (TIFs) are also adopted separately, but PIDs are included in the adopted budget for transparency.

A major fund is defined as one with over 10% of total revenues or expenditures within the governmental or enterprise fund type. Additionally, some funds—such as the Stormwater Utility Fund—may be treated as major funds due to their importance, even if they don’t meet the 10% threshold.

Executive Message

Mission

Working together to build a strong community.

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

Vision

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

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

Values

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

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

Our Priorities

- Economic Development
- Community Investment
- Community Safety
- Infrastructure
- Responsible Growth

August 11, 2026

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

I am pleased to present to you the Fiscal Year 2027 (FY2027) Recommended Budget. This budget addresses the strategic priorities of the City Council, focusing on the city's ongoing investment in core services while addressing General Fund revenue constraints.

When we kicked off budget development this year, we were facing a $49 million gap. That gap grew to $94 million once we received final property tax values and included additions to essential programs. To close the gap, the budget was reduced by $51 million, eliminating 51 vacant positions and freezing 121 vacant positions for the 2027 fiscal year. Additionally, targeted reductions were made to specific programs.

To close the remaining gap, my recommended budget increases the property tax rate from 67.00 cents to 70.20 cents per $100 of assessed taxable value. Despite the increase, many property owners will pay less in City taxes than in previous years due to the significant decrease in residential appraisals. The Recommended Budget also includes $6 million in increased General Fund revenue that will be generated through user fees and increasing transfers from other funds for eligible expenses.

The Recommended General Fund Budget is balanced at $1.15 billion and achieves the following:

- Reflects our community's challenging residential property tax landscape, which resulted in erosion of property values for existing single and multi-family residential properties.
- Maintains a strong commitment to public safety, including adding patrol positions in the Police Department, increasing wages for civil service employees, increasing the constant staffing overtime budget in the Fire Department, increasing the city's EMS subsidy and funding technology enhancements in the city's 911 Call Center.
- Prioritizes critical infrastructure through continued investment in PayGo funding, implementation of the 2026 Bond Program and beginning the planning and implementation of a street maintenance fee planned for FY2028.
- Funds the NetForce program to address nuisance properties, resulting in improved neighborhood safety and livability. This program was successfully piloted in FY2026.
- Avoids eliminating filled General Fund positions and includes a mid-year average pay increase of 3% for General Employees.

The citywide FY2027 Recommended Budget—which includes the Debt Service Fund and most operating funds—totals $3.32 billion which is a 7.3% increase from the FY2026 Budget. The citywide budget includes a total of 8,959 authorized positions (APs).

The FY2027 Recommended Budget reflects our commitment to meeting the needs of our residents and businesses. It tackles revenue challenges head-on while keeping a focus on equitable investments in infrastructure.

Respectfully submitted,

Jesus "Jay" Chapa
City Manager

The FY2027 Recommended Budget is the product of prioritizing expenditures with available revenues while balancing the burden to the taxpayers. The budget process is centered on a broader, organizationally-focused decision-making process that supports financial health, not only for the upcoming year but well into the future. In addition to the annual operating budget, the city adopts a five-year Capital Improvement Program that addresses the city's infrastructure needs. These philosophies and processes ensure our focus is not a narrow operational view but rather a forward-looking strategic view.

The local Fort Worth economy has shown strong growth over the last several years, along with the greater Dallas-Fort Worth metropolitan area; however, the growing demands on the city's limited financial resources while minimizing taxpayer burden, continue to set the stage in which the city must operate. Despite Forth Worth's economy and strong growth, changes to the nature of appraisals has disconnected property value growth from broader economic growth, requiring creative approaches to balancing deficits.

OVERVIEW

The FY2027 Recommended Budget totals nearly $3.32 billion, which includes 8,959 authorized positions (AP) and consists of 22 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, 34.8 percent, or $1.15 billion, reflects the cost of General Fund activities such as public safety, parks, neighborhood services, economic development, property management, transportation and public works, development, public libraries, and general management of the city. The remaining 65.2 percent, or $3.32 billion, will fund the operations of the other funds noted above.

BUDGET DEVELOPMENT PROCESS

The FY2027 budget process began in January of 2026 when City executive staff reviewed the upcoming seven-year projection. On April 2, the FWLab hosted a citywide Budget Kickoff to mark the formal beginning of the budget development process. The meeting brought together the executive team, department heads, operational planning division staff, and departmental fiscal coordinators to discuss the overall strategy for developing the FY2027 budget.

Moving into the development of the FY2027 budget, programs and services were reviewed for prioritization and to identify cost savings. City staff prioritized the following in preparing the FY2027 Budget:

- Reducing General Fund budgets to account for slowing residential property tax growth that resulted primarily from Tarrant Appraisal District's reappraisal plan
- Maintaining public safety
- Preserving funding for capital investment and maintenance in the General Fund
- Planning for implementation of the 2026 Bond Program
- Preparing for slower growth of resources, both near-term and into the future
- Not using fund balance/reserves for operations

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 the budget development process, staff updated city executive leadership on the performance of the FY2026 budget. To facilitate this process, the city conducted monthly projections to monitor performance and to assist in the development of the upcoming budget.

SIGNIFICANT ISSUES

The following topics received significant attention during the budget development process.

Fire Department Budget Rightsizing

Over the past several fiscal years, the Fire Department's General Fund budget has not aligned with actual expenditures for civil service overtime and fleet maintenance. This has created budgetary issues that required the use of fund balance and other measures to ensure enough budget was available to meet expenditures. The FY 2027 budget addresses this efficiency by allocating $11.7M to the Fire Department for overtime, $8.6M7 and vehicle maintenance, $3M budgets. This resource allocation will allow the budget to better align with anticipated expenses and reduce the need to rely on fund balance to close budget gaps.

Additionally, to be more transparent on the City's cost to operate the Emergency Medical Services Fund, $30.5M was moved from the Non-Departmental budget to the Fire General Fund budget. Further, $8.2M of salary increases related to the Collective Bargaining Agreement was also moved from the Non-Departmental budget to the Fire General Fund budget. This actions provides the public with a transparent view of the cost to run a full service fire department.

Property Tax

The City of Fort Worth includes properties in four counties: Tarrant, Denton, Parker and Wise. Based on the certified rolls from those four appraisal districts in July 2026, the FY27 Recommended Budget includes a 3.2-cent property tax increase.

The State of Texas recently adopted new legislation which recomposes the boards of directors for central appraisal districts in larger counties (defined as counties with a population of 75,000 or more). These counties now elect three board members to a board of nine; previously, all board members were appointed by taxing entities such as local cities, school districts, and counties.

In 2024, the Tarrant Appraisal District adopted a reappraisal plan that schedules residential property reappraisals every other year, with tax year 2025 being frozen for reappraisal. As a result, residential property values used to develop the FY2027 budget have not been reappraised for two consecutive tax years. During this period, protest activity has accelerated and contributed to decreased residential values for existing property, leading to slower overall tax base growth compared to recent years.

Capital Planning

The city is presenting, in conjunction with the FY2027 Recommended Budget, a 5-Year Capital Improvement Program (CIP) which includes the planned capital projects and associated funding sources for the next five years. The FY2027 Recommended Budget includes transfers to fund some of the projects in the first year of the CIP. An annual review identifies capital needs before the annual operating budget is developed. This allows management to plan for capital and operations long-term, ensuring capital funding is available to support the increasing demands 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 (Paygo) 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.

For more information regarding the Capital Improvement Plan, please see our website (https://www.fortworthtexas.gov/departments/the-fwlab/budget) where you can download a copy of the Capital Improvement Plan.

GENERAL FUND REVENUES

In FY2027, Fort Worth is seeing appraised values of property decline for existing property which has led to a recommended property tax rate increase. Revenues related to sales taxes are anticipated to climb, while there are also increases from recommended fee increases and service volume as the city continues to grow.

General Fund Revenues			
General Fund Revenue Budget			
FY2026 Adopted	FY2027 Rec.	Percent Change	Dollar Change
$1,105,348,789	$1,156,233,728	4.60 %	$ 50,884,939

Property Tax

The city receives the majority of its General Fund 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 2026 showed an increase in the City's property tax base. In comparison to the July 2025 certified property tax roll, the July 2026 certified property tax roll reflected a 0.9% percent growth in adjusted net taxable property value, mostly due to new property added to the tax roll.

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, state legislative changes, 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 FY2027, the city's combined adopted property tax rate is increasing from $0.6700 to $0.7020 per $100 of assessed valuation, with the assumed collection rate (for calculating the revenue budget only) changing to 99%, with a mid-year value loss assumption of $4.5 billion dollars of taxable value. Based on the O&M levy rate of $0.5545 per $100 of assessed valuation, the General Fund portion of the property tax rate is expected to yield approximately $659.6 million in revenue for FY2027 (current property taxes plus penalty and interest on late collections). For the last two full fiscal years, there have been net negative delinquent collections for property taxes; because of this, the budget for this account is $0 in FY2027. The debt service levy rate of $0.1475 per $100 of assessed valuation is expected to yield approximately $180.5 million in current collections, which will allow for the repayment of all current and proposed debt obligations. Property values increased at a lower rate in tax year 2026 than in 2025. The primary driver of this slowdown is a reduction in existing residential property values due to increased protest activity. As property tax growth trends adjust to state legislation and the TAD reappraisal schedule, city staff will continue to closely monitor long-term growth assumptions.

Sales Tax

Sales tax collections are the City's second-largest revenue source. When developing the FY2026 budget, the City accounted for growth which had gradually returned after sales tax collections were nearly flat in FY2024, setting a budget of $263 million. Throughout the year, staff closely monitored sales tax activity and now projects collections slightly above the FY2026 budget.

For FY2027, the budget assumes growth that aligns with long-term historical trends at approximately 4.94% above FY2026. Fort Worth remains the 10th-largest city in the United States and one of the fastest-growing large cities. Continued population growth is expected to support steady increases in sales tax revenue, as evidenced by the above-budget projection of FY2026 collections.

FY2027 sales tax estimates were developed using recent activity, historical trends, and a broad range of local and national economic indicators. Based on this evaluation and FY2026 year-end projections of $263.5 million, the sales tax revenue budget is expected to increase by 4.94% in FY2027—an additional $13 million. The FY2027 sales tax budget is set at $276 million.

GENERAL FUND EXPENDITURES

General Fund Expenditures			
General Fund Expenditure Budget			
FY2026 Adopted	FY2027 Adopted	Percent Change	Dollar Change
$1,105,348,789	$1,156,233,728	4.60 %	$ 50,884,939

The FY2027 General Fund budget is balanced, as required by the Charter. As discussed in the previous section, growth in property tax values did not keep up with growth in expenditure budgets. A balanced budget was achieved by reducing costs through position eliminations, freezes and operations and maintenance reductions along with an increase in the Property Tax Rate and a number of fee increases.

Throughout the budget process, city leaders assessed priorities across the organization, identifying budget reductions while also maintaining the core city services that make Fort Worth a destination to live, work, and play. Variances or fluctuations in budgeted categories may be greater than in prior years due to this strategic implementation.

Salary and Benefits Changes

The following salary and benefits changes are included in the FY2027 Budget:

- Police and Fire Civil Service employees will receive salary increases in accordance with the Meet and Confer Bargaining Contract and Collective Bargaining Agreement (CBA), respectively. The Police Department is recommended to receive $14.4 million for civil service employee raises and the Fire Department is recommended to receive $8.2 million for civil service employee raises in the General Fund.

  - Fire Civil Service employees receive salary increases in accordance with the (CBA) between the City and the Fort Worth Professional Firefighters Association. The City of Fort Worth and the Local 440 are anticipated to go into an evergreen period of the current CBA. As specified in the CBA, the Fire Department's Civil Service personnel will only receive step increases during the evergreen period. No across-the-board raises will be issued, as outlined in the evergreen clause of the CBA.
- The Fire Department is recommended to receive $8.6 million to increase its civil service overtime budget. This action aligns the budget with actual expenditures in past fiscal years.
- General employee pay raises have been budgeted at an average of 1.5% for FY2027.

Operations and Maintenance

The following significant operations and maintenance increases are included in the FY2027 Budget:

- The Fire Department is recommended to receive $3 million in the vehicle maintenance accounts. This action aligns the budget with anticipated and historical expenditures.
- The Emergency Management and Communications Department is recommended to receive $1.7 million to fund fleet, administrative, risk management, and information technology allocations, as well as fuel costs. When the EM&C department was created from components of the Fire and Police departments, allocation costs and some general operations and maintenance costs were not transferred over due to the timing of the budget process.
- The Transportation and Public Works Department is recommended to receive $635,312 for the rising cost of utilities, particularly for streetlights.
- The Police Department is recommended to receive $556,000 for physical fitness incentive pay as outlined in the current Meet and Confer agreement, due to higher staffing levels in civil service positions.

Transfers Out

The following Transfers Out changes are included in the FY2027 Budget:

- The Fire Department is recommended to increase its Transfers Out by $30.2 million to fund the City's portion of the Emergency Medical Services Fund as well as raises associated with the Collective Bargaining Agreement for sworn EMS employees. This funding was previously housed in the Non-Departmental General Fund budget.
- The Economic Development Department is recommended to reduce its Transfers Out by $4.5 million to reduce the transfer to the Economic Development Incentive Fund in order to balance the General Fund.
- The Property Management Department is recommended to reduce its Transfers Out by $3.4 million for vehicle replacements. The Vehicle and Equipment Replacement Fund (VERF) will be fully debt funded in FY2027 as a cost saving measure for the General Fund.
- The Neighborhood Services Department is recommended to reduce its Transfers Out by $3.3 million to reduce its Pay-As-You-Go capital funding for the Neighborhood Improvement Program (NIP). This will allow Neighborhood Services to complete existing projects and is a cost saving measure for Pay-Go funding.

BUDGET HIGHLIGHTS

The city strives to limit the tax burden to residents and businesses while funding essential services such as public safety, high-quality infrastructure, parks, open space, and neighborhood services. To that end, the City of Fort Worth's adopted property tax rate is increased to $0.7020 per $100 of assessed value, a 3.2-cent increase for an overall rate which is lower than the voter-approval tax rate. In tax year 2026, property values grew at 0.89%, the lowest rate since 2010 and the second-lowest rate this century. Many property owners, despite the tax rate increase, will have a lower City tax liability than for tax year 2025. Existing values from the previous tax year declined overall, with more than the full 0.89% of captured growth due to new property value added to the roll.

City staff has also adopted more conservative measures for property tax budgeting. In FY2024 and FY2025, the city has experienced widening shortfalls in property tax collections due to value lost during the year to litigation and arbitration. The city will therefore budget less than it would have at a comparable tax rate in FY2026, despite slightly increased property values.

The city maintains and purchases capital items through the use of Pay-As-You-Go capital funding. The property tax rate committed to Pay-As-You-Go for FY2027, remains at a $0.0725 cent allocation. Because the Pay-As-You-Go allocation of the tax rate was held flat despite nearly flat values and more conservative budgeting, the FY2027 appropriation is roughly $2.8M lower.

Processes and Policies

Creation of the Budget

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

Department requests are based on the organization's budget assumptions. Before considering budget increases or reductions, the base budget is developed. The base budget is generally defined as the cost of providing the same service, at the same service level, in the next fiscal year. The FWLab then establishes a target 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 required reductions. After the target is established, department staff may modify line items, but must 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.

The FWLab, the City Manager's office and Communication and Public Engagement collaborate to host Budget Town Hall meetings and encourage residents to use online tools to provide input on budget priorities.

City Council Authorization / Appropriation

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

Budget Implementation & Monitoring

Once the budget is adopted in September, it becomes the legal basis for the programs of each city department for 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. Any midyear budget amendments are approved by Mayor and Council action. Amendments may take place in response to material unforeseen needs or forecasted expenditures in excess of budget.

The city conducts comprehensive forecasts of revenues and expenditures throughout the fiscal year. These forecasts are used to assist in budget development, budget monitoring, and performance management. Based on the results of these forecasts, the City Manager may direct departments to take action 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.

FY 2027 Budget Calendar

April 2026

Key Activities

April 2: Budget Kickoff & Fair
April 3: Euna Budget Pro (formerly Questica) opens for department budget submissions
April 30: Preliminary Tax Roll Received from county Appraisal Districts

May 2026

Key Activities

May 5, 12 & 19: Council Budget Work Sessions

Deadlines

May 1: Operating budget, CIP and decision packages due in Euna Budget Pro
May 1: Proposed fee changes due to Revenue Manager (via email)

June 2026

Key Activities

June 2 & 16: Council Budget Work Sessions
June 8-12: Budget Blitz
June 17: Budget book pages will be sent to departments for input

Deadlines

Budget Blitz slides due 3 business days prior to presentation

July 2026

Key Activities

July 25: Certified tax roll received from County Appraisal Districts

Deadlines

July 1: Budget Book pages due from Departments

August 2026

Key Activities

August 7: Deadline to complete and post Tax Rate Calculation Worksheet (form 50-856)
August 11: City Manager presents the Recommended Budget to City Council
August 18: Council Budget Work Sessions

September 2026

Key Activities

September 15: Budget and Tax Rate Adoption

Deadlines

September 25: Department ePARs must be submitted in PeopleSoft

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

Basis of Budgeting

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

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

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

The Finance Department uses the same accounting principles to development the annual Annual Comprehensive Financial Report (ACFR).

Council Adoption

The Fort Worth City Council adopted five strategic priorities on June 11, 2024. On February 24, 2026, the City Council affirmed these priorities through resolution 6270-02-2026. The priorities guide city staff in budget development, programming, and strategic planning, aligning their efforts with a shared long-term vision to fulfill the city's mission and vision. Each year, the City Council will **review and refine** the annual goals for each priority, and biennially the Council will review and update the strategic priorities during its planning retreat.

During the budget development process, departments will present their budget proposals, aligning them with the strategic goals. This ensures that the resources allocated to each department directly contribute to achieving the City Council's priorities. Below is each priority in detail.

Economic Development

Create an environment where businesses and individuals have what they need to thrive. Focus on using data, tools and partnerships to attract, retain and support businesses in the City.

Goals

1.1 Improve the development process

1.2 Attract & retain corporations & jobs

1.3 Support & develop small businesses

Community Investment

Prioritize redevelopment and enhanced commercial development efforts with a focus on neighborhood health, connectivity and opportunity, particularly in underserved areas.

Goals

2.1 Invest in revitalize neighborhoods, including access to food & dining options

2.2 Ensure access to affordable housing & address homelessness

2.3 Focus on commercial & retail development, including growth corridors and mixed-use development

2.4 Sustain existing community & cultural assets; enhance recreation & learning opportunities

Community Safety

Build community trust through enhanced transparency, communication and responsiveness. View safety through a regional lens, using data and technology to enhance public safety approaches. Prioritize strategic partnerships, community programs and infrastructure to ensure safe streets and neighborhoods

Goals

3.1 Increase community presence & non-traditional approaches to enforcement
3.2 Build trust through relationships, education & community listening
3.3 Ease traffic flow & enhance road safety
3.4 Shorten response time, improve reliability & outcomes of public safety services
3.5 Use modern approaches, data and technology
3.6 Monitor and review the use of CCPD & other funding sources
3.7 Enhance neighborhood infrastructure including streetlights, sidewalks & park lightening

Infrastructure

Build community trust through enhanced transparency, communication and responsiveness. View safety through a regional lens, using data and technology to enhance public safety approaches. Prioritize strategic partnerships, community programs and infrastructure to ensure safe streets and neighborhoods

Goals

4.1 Ensure funding for & capacity of infrastructure
4.2 Maintain infrastructure & assets on schedule
4.3 Reduce & prevent negative impacts of flooding

Responsible Growth

Proactively plan for growth, using community-driven long-range plans to guide decisions. Focus on heightening geographic connectivity, elevating neighborhood and economic prosperity while ensuring the support of key community partners

Goals

5.1 Proactively plan for growth
5.2 Enhance connectivity of communities at both neighborhood & citywide levels
5.3 Prioritize preservation of parks & open space
5.4 Provide opportunities for robust public engagement in all planning processes

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 Financial Management Services Department, or visit their website for the full list of financial polices: https://www.fortworthtexas.gov/departments/finance.

The City of Fort Worth's financial policies establish 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 priorities and that the City maintains the highest credit rating possible from all rating agencies. The following policies are related to the adoption and implementation of the annual budget.

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 is adopted in September and shall be effective for a fiscal period beginning October 1st and ending September 30th.

Fund Balances

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

General Fund: (Fund Balance)	
General Fund	16.67%
Special Revenue Funds: (Fund Balance)	
Alliance Maintenance Facility	16.67%
Community Tree Planting	16.67%
Crime Control and Prevention District	16.67%
Culture/Tourism	16.67%
Culture and Tourism 2% CY Tax	16.67%
Hotel Occupancy 2% Venue Tax	16.67%
Emergency Medical Services	16.67%
DFW Revenue Sharing	16.67%
Culture and Tourism Proj Fin Zone	16.67%
Arena Operating	16.67%
Economic Incentives	16.67%
Environmental Protection	16.67%
Municipal Golf	16.67%
Special Donation	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*
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%
Information Technology Services	10.00%
Risk Financing	25.00%

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 could potentially be funded 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.

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.

Reserve Requirement Table:

Below is the table that shows each fund and the status of it meeting the reserve requirement policy. Due to the cycle of publishing the policy after the fiscal year end activities are completed, the most current policy used is last fiscal year. For more information please see the full report on the City's website: Reserve Requirement Policy.

Fund	In Compliance	Reason Not in Compliance	Plan to Restore
Governmental Funds			
General Fund	Yes	-	-
Special Revenue Funds:		-	-
Crime Control and Prevention District	Yes	-	-
Environmental Protection	Yes	-	-
Community Tree Planting Program	Yes	-	-
Economic Incentives	Yes	-	-
Culture and Tourism Funds:		-	-
Culture and Tourism	Yes	-	-
2% Hotel Occupancy Tax	Yes	-	-
Project Financing Zone	Yes	-	-
DFW Revenue Sharing	Yes	-	-
Venue	Yes	-	-
Hotel Occupancy 2% Value	Yes	-	-
Municipal Golf	No	-	-
Emergency Medical Services	Yes		
Alliance Maintenance Facility	Yes	-	-
Debt Service Funds:			
General Debt Service	Yes	-	-
Culture & Tourism Debt Service	Yes	-	-
Venue Debt Service	Yes	-	-
CC Venue Debt Service	Yes	-	-
Proprietary Funds (Enterprise Funds)			
Major Enterprise Funds:			
Water and Sewer	Yes	-	-
Stormwater Utility	Yes	-	-
Nonmajor Enterprise Funds:			
Municipal Parking	Yes	-	-
Municipal Airport	Yes	-	-
Solid Waste	Yes	-	-

Internal Service Funds				
Insurance Funds:				
	Group Health and Life Insurance	No	The fund has experienced increased claims costs in recent years. Plan design changes are expected to decrease expenses in FY2027. Interest earnings from multiple funds will be used to increase fund balance over the next three fiscal years.	Yes
	Risk Financing	Yes	-	-
Non-Insurance Funds:				
	Fleet and Equipment Services	No	-	-
	Capital Project Services	Yes	-	-
	Information Technology System	No	In FY23, IT System was moved to an Internal Service Fund and has developed a plan to restore working capital over a maximum of five-years.	Yes

Please see Reserve Requirement Policy for more information.

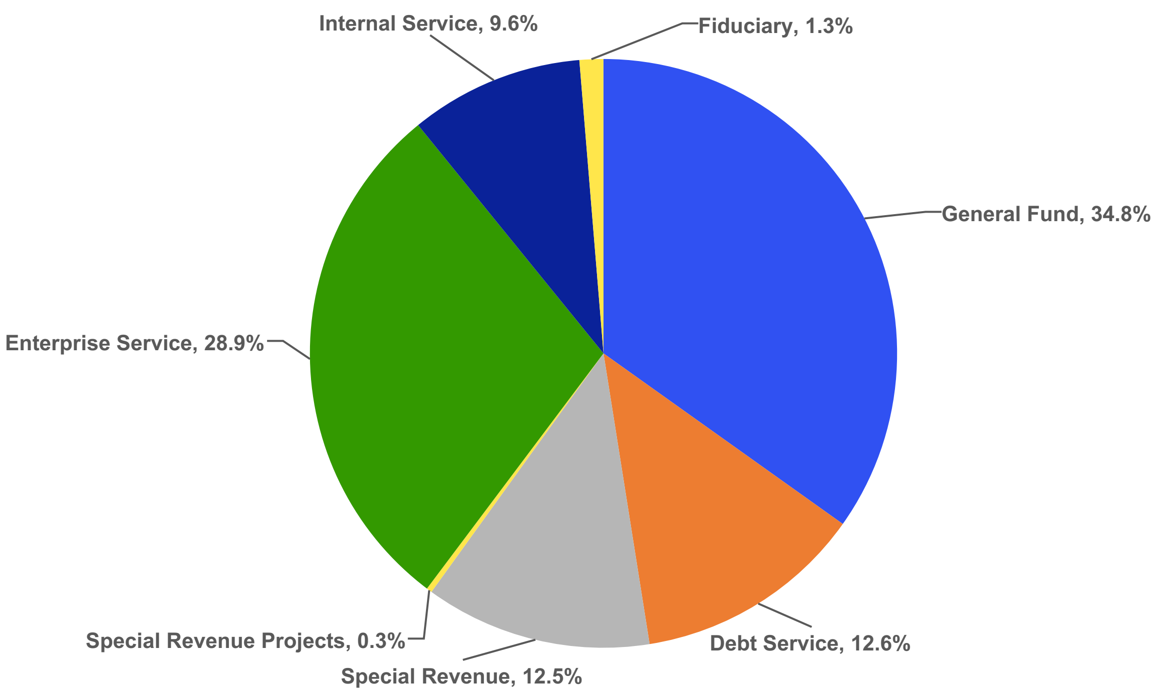
Budget Highlights

Operating Funds: Financial Summary	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	769,768,552	822,435,637	822,435,637	840,094,192	17,658,555	2.15 %
Sales Tax	366,656,308	389,288,940	389,288,940	408,378,044	19,089,104	4.90 %
Other Tax	134,843,383	140,159,745	140,159,745	139,263,352	(896,393)	(0.64)%
License & Permits	28,220,414	28,025,831	27,585,804	29,606,562	1,580,731	5.64 %
Intergovernmental	28,957,398	32,474,554	32,489,554	32,922,020	447,466	1.38 %
Charge For Services	939,930,433	1,061,499,603	1,099,998,348	1,168,397,970	106,898,367	10.07 %
Fines & Forfeitures	6,907,085	6,586,473	6,586,473	6,803,162	216,689	3.29 %
Use of Money	205,412,522	61,525,028	57,229,172	62,876,890	1,351,862	2.20 %
Special Assessments	—	—	—	—	—	0.00 %
Other	199,779,657	199,299,587	199,325,244	235,824,609	36,525,022	18.33 %
Other Financing Sources	—	—	—	—	—	0.00 %
Non Operating	2,155,554	1,340,546	2,260,105	1,370,692	30,146	2.25 %
Proceeds From Debt	78,386,902	—	111,309,271	—	—	0.00 %
Transfer In	246,424,889	338,166,611	320,037,329	388,885,004	50,718,393	15.00 %
Total Revenues	**3,007,443,097**	**3,080,802,555**	**3,208,705,622**	**3,314,422,497**	**233,619,942**	**7.58 %**
Use of Fund Bal/Net Position	—	11,420,635	157,165,591	10,554,457	(866,178)	(7.58)%
Expenses						
Salary & Benefits	990,480,734	1,101,679,701	1,099,418,426	1,175,791,110	89,006,212	8.08 %
General Oper & Maintenance	918,094,845	986,781,230	1,007,512,754	1,063,351,663	81,108,738	8.22 %
Capital	—	—	—	—	—	0.00 %
Depreciation & Other	—	—	—	—	—	0.00 %
Debt Service	418,747,645	363,917,790	541,451,684	421,520,199	63,561,680	17.28 %
Transfer Out & Other	587,556,684	570,227,951	640,738,895	628,669,535	50,324,554	8.89 %
Total Expenses	**2,914,879,908**	**3,022,606,672**	**3,289,121,759**	**3,289,332,507**	**266,725,835**	**8.82 %**
Cont to Fund Bal/Net Position	—	69,616,518	76,749,454	35,644,447	(33,972,071)	(48.80)%
Grand Total	**92,563,189**	**—**	**—**	**—**	**—**	**0.00 %**

Note: 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.

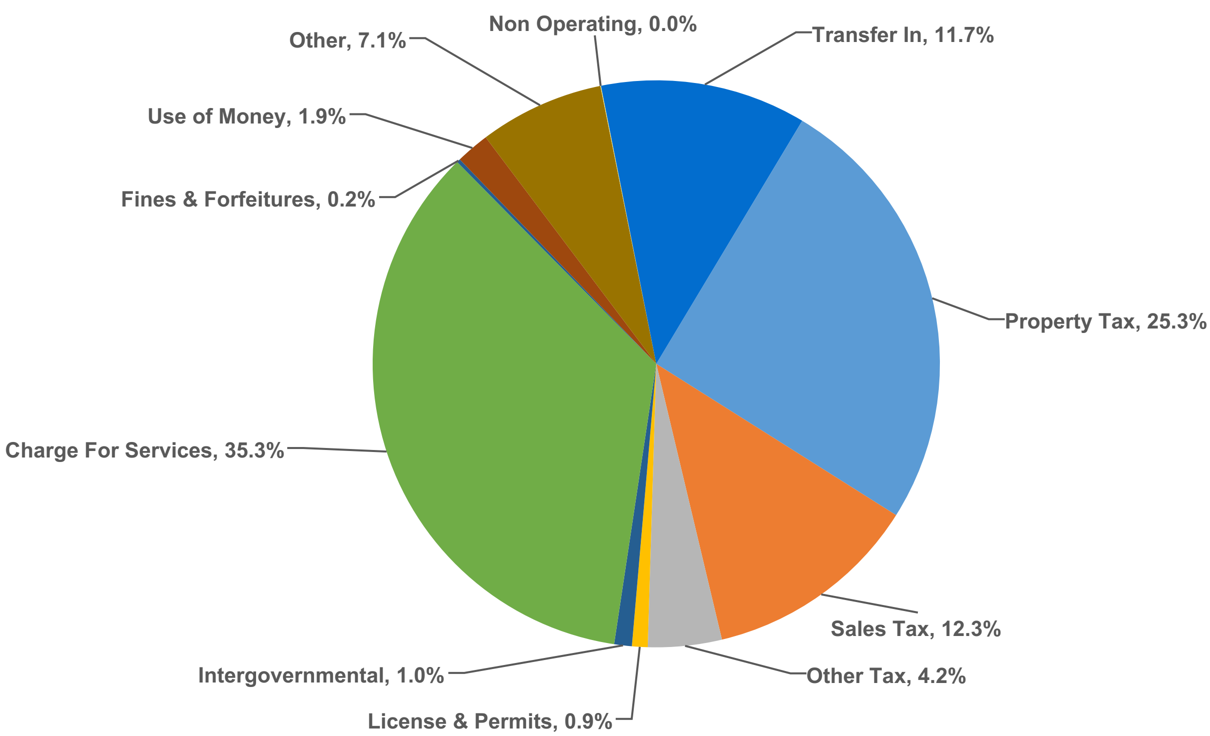
	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Operating Funds						
General Fund	1,071,303,281	1,105,348,789	1,118,241,853	1,156,233,728	50,884,939	4.6%
Debt Service	445,278,687	373,342,195	582,147,889	419,782,408	46,440,213	12.4%
Special Revenue	343,186,772	402,924,839	418,515,660	413,775,505	10,850,666	2.7%
Special Revenue Projects	13,262,616	16,962,407	—	10,170,075	(6,792,332)	-40.0%
Gas Lease/Endowment	3,643,604		—	6,466,512	2,404,531	59.2%
Enterprise Service	835,679,253	872,015,043	918,582,268	957,680,999	85,665,956	9.8%
Internal Service	257,393,079	282,247,143	291,580,831	317,401,746	35,154,603	12.5%
Fiduciary	37,695,806	35,320,793	36,802,712	43,465,981	8,145,188	23.1%
Total Operating Funds	**3,007,443,098**	**3,092,223,190**	**3,365,871,213**	**3,324,976,954**	**232,753,764**	**7.5%**

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.



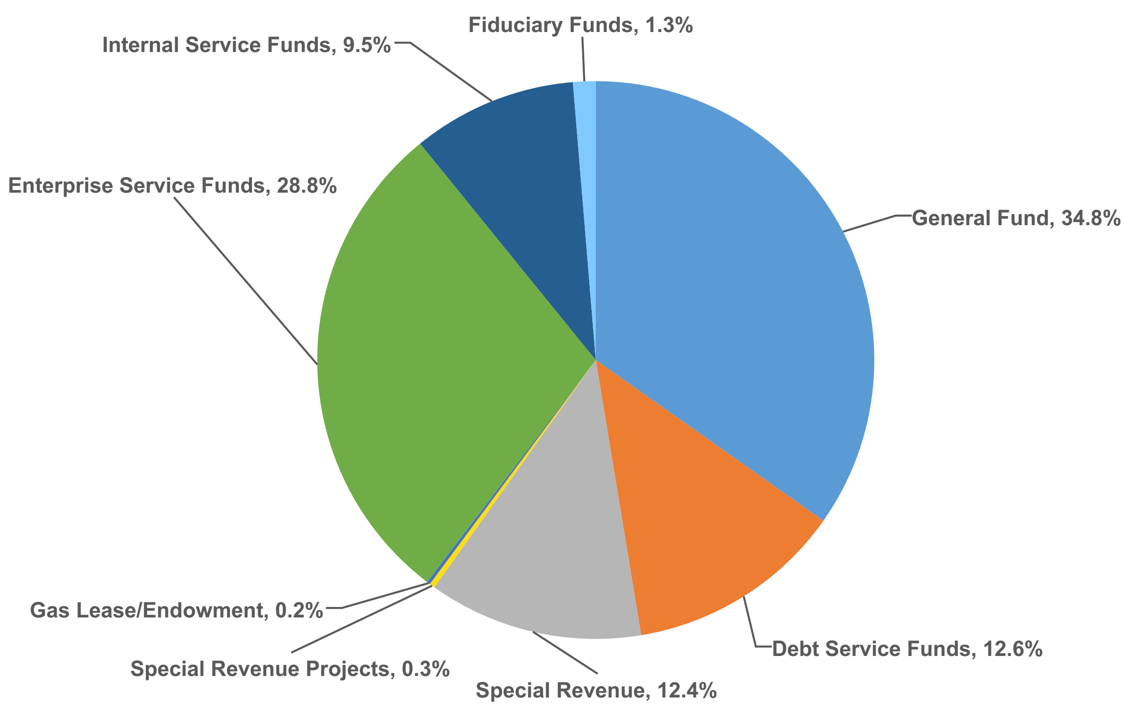
	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	769,768,552	822,435,637	822,435,637	840,094,192	17,658,555	2.15 %
Sales Tax	366,656,309	389,288,940	389,288,940	408,378,044	19,089,104	4.90 %
Other Tax	134,843,382	140,159,745	140,159,745	139,263,352	(896,393)	(0.64)%
License & Permits	28,220,414	28,025,831	27,585,804	29,606,562	1,580,731	5.64 %
Intergovernmental	28,957,397	32,474,554	32,489,554	32,922,020	447,466	1.38 %
Charge For Services	939,930,434	1,061,499,603	1,099,998,348	1,168,397,970	106,898,367	10.07 %
Fines & Forfeitures	6,907,085	6,586,473	6,586,473	6,803,162	216,689	3.29 %
Use of Money	205,412,521	61,525,028	57,229,172	62,876,890	1,351,862	2.20 %
Other	199,779,657	199,299,587	199,325,244	235,824,609	36,525,022	18.33 %
Non Operating	2,155,555	1,340,546	2,260,105	1,370,692	30,146	2.25 %
Proceeds From Debt	78,386,902	—	111,309,271	—	—	0.00 %
Transfer In	246,424,889	338,166,611	320,037,329	388,885,004	50,718,393	15.00 %
Use of Fund Bal/Net Position	—	11,420,635	157,165,591	10,554,457	(866,178)	(7.58)%
Total Revenues	**3,007,443,097**	**3,092,223,190**	**3,365,871,213**	**3,324,976,954**	**232,753,764**	**7.53 %**

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.



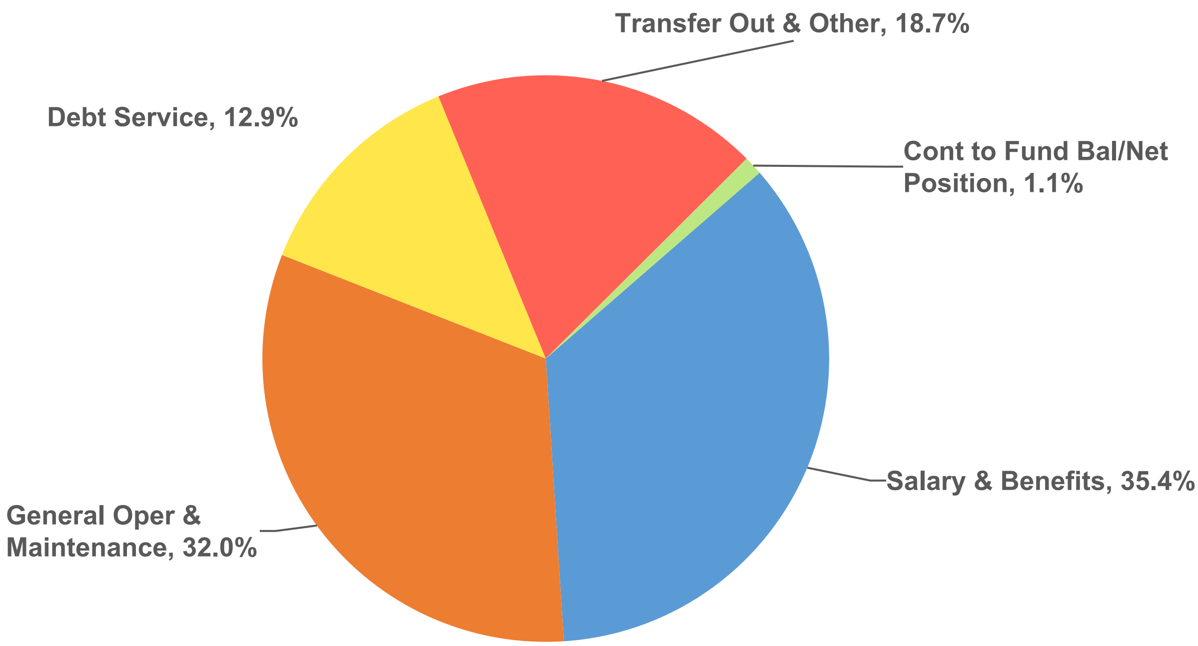
	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Operating Funds						
General Fund	1,102,711,643	1,105,348,789	1,118,241,853	1,156,233,728	50,884,939	4.6%
Debt Service Funds	416,488,721	373,342,195	582,147,889	419,782,408	46,440,213	12.4%
Special Revenue	279,915,800	402,924,839	418,515,660	413,775,505	10,850,666	2.7%
Special Revenue Projects	10,561,650	16,962,407	—	10,170,075	(6,792,332)	-40.0%
Gas Lease/Endowment	3,643,604	4,061,981	—	6,466,512	2,404,531	59.2%
Enterprise Service Funds	809,602,474	872,015,043	918,582,268	957,680,999	85,665,956	9.8%
Internal Service Funds	260,958,108	282,247,143	291,580,831	317,401,746	35,154,603	12.5%
Fiduciary Funds	30,715,409	35,320,793	36,802,712	43,465,981	8,145,188	23.1%
Total Operating Funds	**2,914,597,409**	**3,092,223,190**	**3,365,871,213**	**3,324,976,954**	**232,753,764**	**7.5%**

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.



	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Expenses						
Salary & Benefits	990,672,041	1,101,882,221	1,099,418,426	1,175,993,630	74,111,409	6.73 %
General Oper & Maintenance	917,903,538	986,578,710	1,007,512,754	1,063,149,143	76,570,433	7.76 %
Debt Service	422,482,441	367,777,251	541,451,684	427,784,191	60,006,940	16.32 %
Transfer Out & Other	583,821,888	566,368,490	640,738,895	622,405,543	56,037,053	9.89 %
Cont to Fund Bal/Net Position	(282,499)	69,616,518	76,749,454	35,644,447	(33,972,071)	(48.80)%
Total Expenses	**2,914,597,409**	**3,092,223,190**	**3,365,871,213**	**3,324,976,954**	**232,753,764**	**7.5 %**

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.



	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	601,097,557	641,383,762	641,383,762	659,569,444	18,185,682	2.8 %
Sales Tax	247,802,600	263,000,000	263,000,000	276,000,000	13,000,000	4.9 %
Other Tax	60,688,554	61,713,953	61,713,953	63,145,484	1,431,531	2.3 %
License & Permits	25,642,808	25,327,588	25,327,588	26,764,482	1,436,894	5.7 %
Intergovernmental	724,107	595,641	610,641	639,055	43,414	7.3 %
Charge For Services	38,512,528	42,862,220	43,117,641	51,967,285	9,105,065	21.2 %
Fines & Forfeitures	6,907,085	6,586,473	6,586,473	6,803,162	216,689	3.3 %
Use of Money	29,444,824	2,486,976	2,552,976	2,663,273	176,297	7.1 %
Other	5,107,669	2,664,087	2,689,746	2,908,478	244,391	9.2 %
Non Operating	1,131,934	1,155,000	1,155,000	1,150,500	(4,500)	(0.4)%
Transfer In	54,243,615	57,573,089	57,557,089	64,622,565	7,049,476	12.2 %
Total Revenues	**1,071,303,281**	**1,105,348,789**	**1,105,694,869**	**1,156,233,728**	**50,884,939**	**4.60 %**
Use of Fund Bal/Net Position	—	—	12,546,984	—	—	0.00 %
Expenses						
Salary & Benefits	709,243,978	741,977,814	741,199,831	793,734,824	51,757,010	7.0 %
General Oper & Maintenance	227,925,340	231,455,030	236,787,764	237,937,751	6,482,721	2.8 %
Debt Service	1,950,000	1,950,000	1,950,000	—	(1,950,000)	(100.0)%
Transfer Out & Other	163,592,325	129,965,945	138,304,258	124,561,153	(5,404,792)	(4.2)%
Total Expenses	**1,102,711,643**	**1,105,348,789**	**1,118,241,853**	**1,156,233,728**	**50,884,939**	**4.60 %**
Cont to Fund Bal/Net Position	—	—	—	—	—	0.00 %
Revenues Over/(Under) Expenses	**(31,408,362)**	**—**	**—**	**—**	**—**	**0.0 %**

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	168,670,995	181,051,875	181,051,875	180,524,748	(527,127)	(0.29) %
Use of Money	75,515,936	3,450,000	3,450,000	4,500,000	1,050,000	30.43 %
Other	391,709	—	—	—	—	0.00 %
Proceeds From Debt	78,375,861	—	111,309,271	—	—	0.00 %
Transfer In	122,324,186	188,840,320	178,363,985	230,766,106	41,925,786	22.20 %
Total Revenues	**445,278,687**	**373,342,195**	**474,175,131**	**415,790,854**	**42,448,659**	**11.37 %**
Use of Fund Bal/Net Position	—	—	107,972,758	3,991,554	3,991,554	0.00 %
Expenses						
Debt Service	413,508,321	358,796,029	535,968,787	418,368,938	59,572,909	16.60 %
Transfer Out & Other	2,980,400	2,975,400	25,475,400	—	(2,975,400)	(100.00) %
Total Expenses	**416,488,721**	**361,771,429**	**561,444,187**	**418,368,938**	**56,597,509**	**15.64 %**
		—	—	—		
Cont to Fund Bal/Net Position	—	11,570,766	20,703,702	1,413,470	(10,157,296)	(87.78) %
Grand Total	**28,789,966**	**—**	**—**	**—**	**—**	**0.0 %**

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

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Sales Tax	118,853,709	126,288,940	126,288,940	132,378,044	6,089,104	4.82 %
Other Tax	67,521,148	75,227,924	75,227,924	72,900,000	(2,327,924)	(3.09) %
License & Permits	33,344	28,500	28,500	33,000	4,500	15.79 %
Intergovernmental	28,233,290	31,878,913	31,878,913	32,282,965	404,052	1.27 %
Charge For Services	44,910,977	103,892,443	103,892,443	107,900,230	4,007,787	3.86 %
Use of Money	46,193,122	15,653,986	15,653,986	10,949,858	(4,704,128)	(30.05) %
Other	23,157,587	24,891,973	24,891,973	22,875,033	(2,016,940)	(8.10) %
Non Operating	283,229	30,900	30,900	30,900	—	0.00 %
Transfer In	14,000,365	24,920,787	24,920,787	32,206,093	7,285,306	29.23 %
Total Revenues	**343,186,772**	**402,814,366**	**402,814,366**	**411,556,123**	**8,741,757**	**2.17 %**
Use of Fund Bal/Net Position	—	110,473	15,701,294	2,219,382	2,108,909	1,908.98
Expenses						
Salary & Benefits	104,249,387	164,646,321	163,755,269	176,169,394	11,523,073	7.00 %
General Oper & Maintenance	90,461,022	112,059,983	119,785,298	118,875,921	6,815,938	6.08 %
Debt Service	—	150,000	81,859	150,000	—	0.00 %
Transfer Out & Other	85,205,391	83,059,416	93,884,115	111,113,146	28,053,730	33.78 %
Total Expenses	**279,915,800**	**359,915,720**	**377,506,541**	**406,308,461**	**46,392,741**	**12.89 %**
Cont to Fund Bal/Net Position	—	43,009,119	41,009,119	7,467,044	(35,542,075)	(82.64) %
Grand Total	**63,270,972**	**—**	**—**	**—**	**—**	**0.0 %**

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

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	1,866,039	2,196,703	—	1,006,741	(1,189,962)	(54.17) %
Use of Money	1,397,997	937,873	—	—	(937,873)	(100.00) %
Other	(507,611)	2	—	—	(2)	(100.00) %
Transfer In	10,506,191	13,827,829	—	9,163,334	(4,664,495)	(33.73) %
Total Revenues	**13,262,616**	**16,962,407**	**—**	**10,170,075**	**(6,792,332)**	**(40.04) %**
Use of Fund Bal/Net Position	—	—	—	—	—	0.00 %
Expenses						
Salary & Benefits	77,173	152,240	—	241,057	88,817	58.34 %
General Oper & Maintenance	8,596,288	16,432,057	—	9,605,615	(6,826,442)	(41.54) %
Transfer Out & Other	1,888,189	378,110	—	323,403	(54,707)	(14.47) %
Total Expenses	**10,561,650**	**16,962,407**	**—**	**10,170,075**	**(6,792,332)**	**(40.04) %**
Cont to Fund Bal/Net Position	—	—	—	—	—	0.00 %
Grand Total	**2,700,966**	**—**	**—**	**—**	**—**	**0.0 %**

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

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
License & Permits	2,544,262	2,669,743	2,229,716	2,809,080	139,337	5.22 %
Charge For Services	735,513,524	771,818,707	812,258,734	850,507,552	78,688,845	10.20 %
Use of Money	33,001,866	24,832,653	24,832,653	29,201,254	4,368,601	17.59 %
Other	27,290,197	20,197,352	20,197,352	19,695,908	(501,444)	(2.48)%
Non Operating	610,035	130,000	130,000	170,000	40,000	30.77 %
Transfer In	36,719,369	52,366,588	52,366,588	51,649,050	(717,538)	(1.37)%
Total Revenues	**835,679,253**	**872,015,043**	**912,015,043**	**954,032,844**	**82,017,801**	**9.41 %**
Use of Fund Bal/Net Position	—	—	6,567,225	3,648,155	3,648,155	0.00 %
Expenses						
Salary & Benefits	123,953,341	135,054,760	135,054,760	140,696,445	5,641,685	4.18 %
General Oper & Maintenance	358,894,125	377,879,423	392,879,423	411,607,725	33,728,302	8.93 %
Debt Service	276,546	54,400	481,840	33,900	(20,500)	(37.68)%
Transfer Out & Other	326,478,462	346,741,733	377,881,518	382,774,265	36,032,532	10.39 %
Total Expenses	**809,602,474**	**859,730,316**	**906,297,541**	**935,112,335**	**75,382,019**	**8.77 %**
Cont to Fund Bal/Net Position	—	12,284,727	12,284,727	22,568,664	10,283,937	83.71 %
Grand Total	**26,076,779**	**—**	**—**	**—**	**—**	**0.0 %**

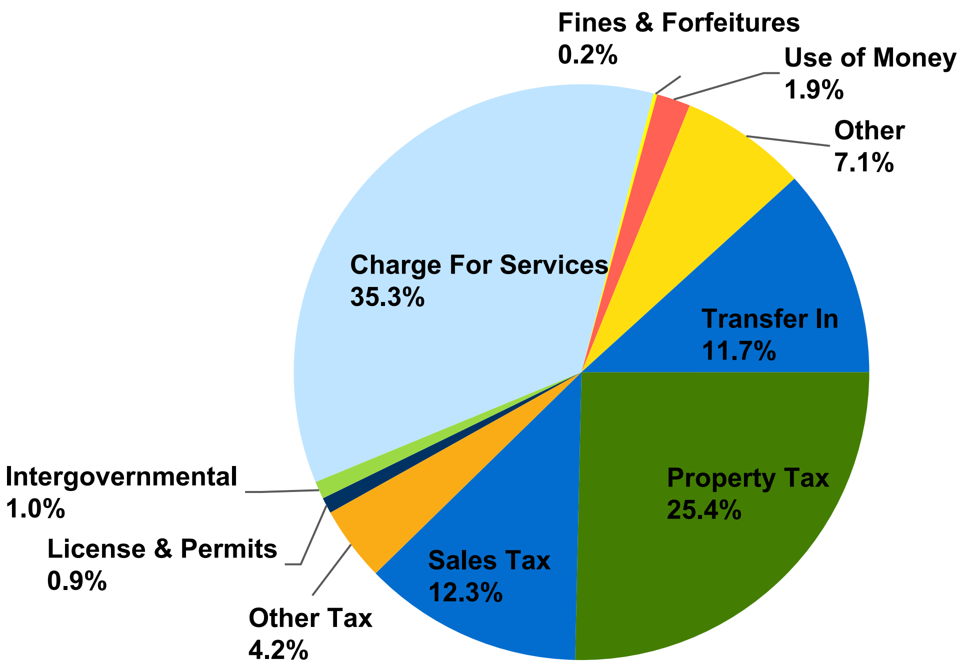
	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	Chg from PY Adopted %
Revenues						
Charge For Services	118,601,557	140,244,384	140,244,384	156,386,159	16,141,775	11.51 %
Use of Money	13,799,199	9,239,557	9,239,557	8,073,849	(1,165,708)	(12.62)%
Other	116,761,966	121,542,394	121,542,394	152,343,060	30,800,666	25.34 %
Non Operating	130,357	24,646	944,205	19,292	(5,354)	(21.72)%
Transfer In	8,100,000	—	6,661,848	—	—	0.00 %
Total Revenues	**257,393,079**	**271,050,981**	**278,632,388**	**316,822,360**	**45,771,379**	**16.89 %**
Use of Fund Bal/Net Position	—	11,196,162	12,948,443	579,386	(10,616,776)	(94.83)%
Expenses						
Salary & Benefits	52,640,832	59,524,767	59,084,767	64,618,776	5,094,009	8.56 %
General Oper & Maintenance	204,640,155	216,788,584	224,555,441	245,030,393	28,241,809	13.03 %
Transfer Out & Other	3,677,121	3,181,886	5,188,717	3,565,596	383,710	12.06 %
Total Expenses	**260,958,108**	**279,495,237**	**288,828,925**	**313,214,765**	**33,719,528**	**12.06 %**
Cont to Fund Bal/Net Position	—	2,751,906	2,751,906	4,186,981	1,435,075	52.15 %
Grand Total	**(3,565,029)**	**—**	**—**	**—**	**—**	**0.0 %**

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Other Tax	6,633,680	3,217,868	3,217,868	3,217,868	—	0.00 %
Charge For Services	525,809	485,146	485,146	630,003	144,857	29.86 %
Use of Money	2,947,136	1,500,000	1,500,000	1,500,000	—	0.00 %
Other	27,578,140	30,003,779	30,003,779	38,002,130	7,998,351	26.66 %
Proceeds From Debt	11,041	—	—	—	—	0.00 %
Total Revenues	**37,695,806**	**35,206,793**	**35,373,825**	**43,350,001**	**8,143,208**	**23.13 %**
Use of Fund Bal/Net Position	—	114,000	1,428,887	115,980	1,980	1.74 %
Expenses						
Salary & Benefits	316,023	323,799	323,799	330,614	6,815	2.10 %
General Oper & Maintenance	27,386,608	31,963,633	33,504,828	40,091,738	8,128,105	25.43 %
Debt Service	3,012,778	2,967,361	2,969,198	2,967,361	—	0.00 %
Transfer Out & Other	—	66,000	4,887	67,980	1,980	3.00 %
Total Expenses	**30,715,409**	**35,320,793**	**36,802,712**	**43,457,693**	**8,136,900**	**23.04 %**
Cont to Fund Bal/Net Position	—	—	—	8,288	8,288	0.00 %
Grand Total	**6,980,397**	**—**	**—**	**—**	**—**	**0.0 %**

Purpose

This section covers the City's revenues presented by source for all of the City's operating funds.

What are all the Sources of Revenue for the City?



Charge for Services, Property Tax, and Sales Tax make up 72.92% 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

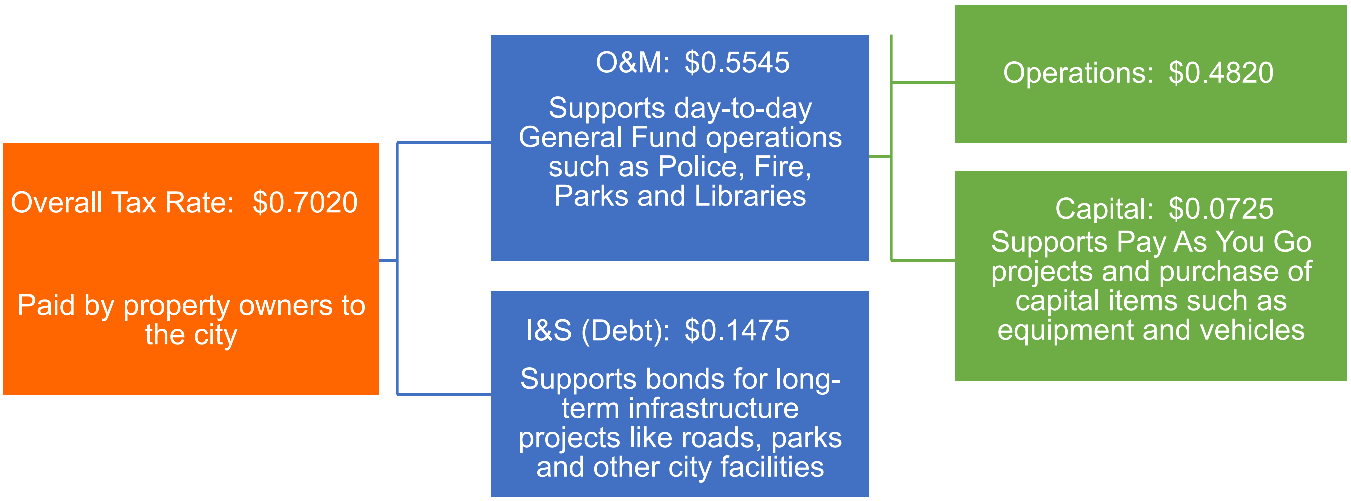
Property Taxes

The FY2027 Recommended Budget is based on a higher property tax rate of $0.7020 per $100 net taxable valuation. Comparisons are shown below for the Tax Rate, Appraised Value, and Adjusted Net Taxable Value.

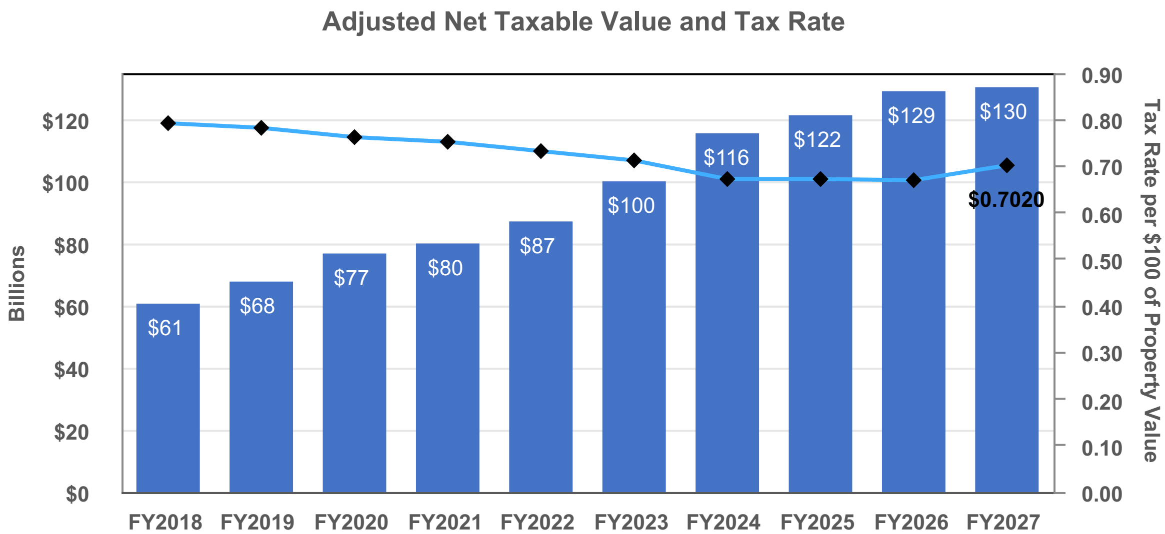
			Variance	
Comparison	FY2026	FY2027	$	%
Tax rate per $100 of value	0.6700	0.7020	$0.0320	4.8%
Appraised Value	174,339,616,542	180,901,049,203	$6.6B	3.8%
Adjusted Net Taxable Value	129,078,713,971	130,230,609,091	$1.2B	0.9%

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

The tax rate is further delineated between operating and debt rates. The operating and maintenance (O&M) rate is set at $0.5545 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 a higher recommended property tax rate due to less new construction than in previous years and decreases in existing values, the city is projected to collect $17.6 million more in General Fund property tax revenue compared to FY2026. The next graph shows the ten-year property tax trend with tax rates.



According to the certified data from the Tarrant, Denton, Parker, and Wise Appraisal Districts, the average taxable value of a single family home in the City of Fort Worth is $232,944 in 2026.

The estimate of the FY2027 tax revenue is based on the certified data provided by the central appraisal districts of Tarrant, Denton, Wise and Parker Counties in July 2026. The assumed collection rate is 99.00% for the purpose of estimating revenue, with a value loss assumption of $4.5 billion in taxable values attributable to litigation post certification. 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, plus contributions made to the use of Tax Increment Financing (TIFs).

The most significant exemptions approved by the City Council are:

- The general homestead exemption of 20 percent available to all residential homestead properties
- An increase from $60,000 to $80,000 approved in FY2025 provides additional homestead exemption granted to citizens who are age 65 and older, and/or disabled residence homestead owners
- A 100% exemption on qualifying childcare facilities as allowed by the Texas legislature beginning in tax year 2024
- The freeport exemption for commercial goods to be exported from the state
- Local option tax ceilings for over-65 and/or disabled residents which sets a cap at the amount of taxes paid the year that eligibility is established

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

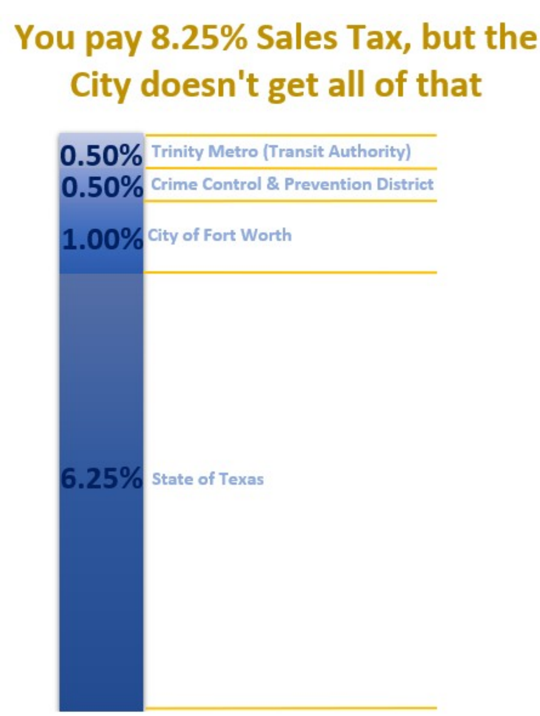
Total Appraised Value	180,901,049,203
Less	
Homestead Local Option	10,170,037,620
Homestead Local Option Prorated	48,736,858
Over 65 Local Option	4,099,748,810
Over 65 Surviving Spouse Local Option	5,295,341
Disability Local Option	175,313,766
Disabled Veteran Charity Homestead	176,065
Disabled Veteran Homestead	1,971,916,703
Disabled Veteran Homestead - Prorated	36,046,346
Disabled Veteran Homestead Surviving Spouse	84,754,727
Disabled Veteran Homestead Surviving Spouse - Prorated	138,157
Disabled Veteran Homestead Surviving Spouse	7,334,111
First Responder Surviving Spouse	4,476,164
Disabled Veterans 10% - 29%	3,958,884
Disabled Veteran Surviving Spouse 10%-29%	10,000
Disabled Veterans 30% - 49%	3,640,500
Disabled Veteran Surviving Spouse 30%-49%	7,500
Disabled Veterans 50% - 69%	7,541,839
Disabled Veteran Surviving Spouse 50%-69%	10,000

Disabled Veterans 70% - 100%	85,339,768
Disabled Veteran Other Owner or Survivor	372,000
Charitable Org	228,159,920
Abatement	387,296,428
Community Land Trust	1,165,000
FREEPORT	9,510,078,755
Historical	30,973,301
Member Armed Services Surviving Spouse	2,182,676
Pollution Control	40,093,456
Solar	188,298
Exempt	3,864,176
Exempt UD	12,085,674
Improving Property for Housing with Volunteer Labor	9,822,067
Improving Property for Housing with Volunteer Labor - Prorated	690
Primarily Performing Charitable Functions	50,317,515
Youth spiritual, mental, and physical development organizations	3,036,731
Private schools	868,798,062
Motor vehicles leased for personal use	287,542,194
Miscellaneous Exemptions	9,139,979
Other Exemptions (including public property, religious organizations, charitable organizations, and other property not reported elsewhere)	19,303,901,640
Other Exemptions (including public property, religious organizations, charitable organizations, and other property not reported elsewhere) - Prorated	22,417,031
HB366 Exempt (Special Exemption)	5,327,038
Biomedical	951,282,674
Childcare	49,210,683
Foreign Trade Zone	481,448,235
Business Personal Property Exemption	1,002,658,271
Business Personal Property Exemption- AL	47,762,353
Business Personal Property Exemption -TU	39,837,641
Business Personal Property Exemption- UD	9,274,090
Nominal Value	2,089,420
Homestead State Mandated	153,621,977
Sub-Total Exemptions	50,218,431,134
Net Taxable Value	130,682,618,069
Less	
Total Appraised Value of Properties Under Protest	2,860,867,170
Total Appraised Value of Incomplete Properties	0
Est. Net Taxable Value of In-Process Properties	0
Net Taxable Value (Certified)	127,821,750,899
Plus	
Est. Minimum value of protest properties	2,375,171,078
Est. Minimum Taxable Value of Incomplete Properties	33,687,114

Est. Net Taxable Value of In-Process Properties	0
Adjusted Net Taxable Value	130,230,609,091
Mid Year Value Loss	(4,500,000,000)
Adjusted Net Taxable Value with Mid Year Value Loss	125,730,609,091
Tax Rate per $100 of Value	0.70200
Total Tax Levy	882,628,876
Less	
Collection Rate	99.0 %
Estimated Collection of Levy	873,802,587
Less	
Less Levy Lost due to Frozen	(14,627,175)
Less Estimated TIF Contribution	(23,381,220)
Budgeted Revenues	835,794,192

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.



Sales tax revenue from the city's one-cent sales tax, exclusive of the half-cent special use tax for the Crime Control and Prevention District Fund, is projected to equal $276 million.

Growth in sales tax collections has been volatile for several years, with gradual strengthening in FY2024-FY2026, which supported expectations for strong performance in FY2026. Current year-end projections for FY2026 estimate collections at $263.5 million — 0.19% above the original budgeted amount of $263 million. This is a notable improvement compared to FY2024 and FY2025, when actual collections fell short of the budgeted amounts by roughly $12M and $5M, respectively. The slight projected surplus in FY2026 reflects a return to more historical growth patterns, providing a source of growth for the development of the FY2027 budget.

The FY2027 Budget's expectation of $276 million is an increase of $13 million or 4.9% from the FY2026 budget. Over the past ten years, the City of Fort Worth sales tax collections have grown from $148.3 million in FY2016 to the estimated amount of $276 million for FY2026, which represents 86.1% growth over the decade.

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. Although sales tax growth slowed in FY2024, it has since returned to the long-term average through the end of FY2026. Looking ahead to FY2027, continued growth is expected at or close to the strong level seen in FY2026.

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

Other Taxes

Other Taxes includes, among other sources, revenue from communications providers, utilities, taxes on beverage sales, and bingo-game receipts. The FY2027 Recommended Budget includes an increase of $1.4 million, or 2.32%, in Other Taxes. Some of the largest sources of the increase are franchise fees for Gas and Cable.

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 $1.4 million, or 5.7%, from the FY2026 budget. This change is primarily driven by increases to development related licenses and permits.

Intergovernmental Revenue

Revenue from other government agencies is mainly made up of reimbursement for indirect costs. Revenues in this category are projected to stay the same in FY2027 at $0.6 million, with the most significant piece coming from the 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 increasing $9.1 million, or 21.24%, from the FY2026 adopted budget. This revenue category is the most diverse among all City revenue streams. FY2027 growth is primarily driven by updates to Health Permit Fees within Environmental Services, increases to development-related fees, and an adjustment to the Administrative Fee. The Administrative Fee serves as an internal funding mechanism that recovers costs for services the General Fund provides to other funds and departments.

Fines and Forfeitures

Fines and Forfeitures are mainly made up of traffic fines, general fines, and parking fines. Revenues in this category are projected to increase by approximately $216,689, or 3.3%, from the FY2026 budget.

Use of Money and Property

Revenue from Use of Money and Property consists primarily of interest on investments, commercial exhibit building rentals, and lease revenue. Use of Money and Property revenues are projected to increase by approximately $0.2 million, or 7.1%, from the FY2026 adopted budget. The largest individual increase coming from Room Rental fees.

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 $0.2 million, or 9.17%, from the FY2026 adopted budget.

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 $7.0 million or 12.24% from the FY2026 adopted budget. This change was primarily due to an increase in the transfer from Water/Sewer of $3.3 million, which is received in part as a street rental fee from the Water department. Additionally, there is $3.4 million being transferred in FY2027 from the Aviation fund to the General Fund to align with costs associated with providing fire response services at municipal airports.

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 FY2027 on community based programs. CCPD’s Sales Tax Revenue is projected to equal $132.4 million and is an increase of $6.1 million or 4.8% from the FY2026 budget.

Culture and Tourism Funds

The main source of revenue for the culture and tourism funds comes from the 11 percent Hotel Occupancy Tax (HOT tax) that the city receives. 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. Another 2 percent was levied in 2024 for new Venue Debt for the Convention Center expansion. These taxes help 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 following the renovation of Rockwood Park Golf Course, resulting in a $1.2 million increase in revenue from service charges for FY2027.

Emergency Medical Services Fund

Emergency Medical Services revenues are charges from services related to Basic Life Support and Advanced Life Support ambulance care and transports. The first full year for this fund as Medstar was incorporated into the city was on July 1st, 2025 for part of FY2025. Overall, the anticipated revenue for the fund for FY2027 is $103.9 million dollars which is primarily driven by charges for services, some intergovernmental payments from member cities, and a transfer from the General Fund of $30.2 million to support the fund.

ENTERPRISE FUNDS

Municipal Airports Fund

Overall revenues in the fund are increasing by $24 thousand compared to FY2026, with usage based fees being the main driver. Other charges for services include airport landing fee, trans aircraft parking, lease revenue, and customs fees. 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/v/4/aviation/documents/rates.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 increased by 10.9% for FY27. Municipal parking and permit information can be found at https://www.fortworthtexas.gov/departments/tpw/parking.

Solid Waste Fund

The Solid Waste Fund pays for the collection of sidewalk litter containers, mitigates all illegal dumping activity, along with litter & nuisance abatement throughout the city. Overall service revenue increased by 17.11% ($15.7 million) in FY2027. 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

Overall service revenue increased by 10.02% ($6.9 million) in FY2027.The increase is largely due to revenue generated from fee increases for Utilities. For information on Stormwater Management and details on the MyFW App, visit https://www.fortworthtexas.gov/departments/tpw/stormwater.

Water and Sewer Fund

Overall there was an increase of 8.69% ($58.6 million) in Water Service revenue. Current information on Water and Wastewater rates are provided on the City's website. https://www.fortworthtexas.gov/departments/water/rates

Purpose

The Expenditure Highlights section outlines major expenditure adjustments (increases or decreases) by fund for the new fiscal year. For additional changes, see the detailed breakout for that specific fund/ department.

GENERAL FUND

The FY2027 Recommended Budget incorporates significant changes within various departments:

City Attorney's Office: Increases by $436,631 and two authorized positions (APs) to add an Assistant City Attorney II and a Sr Asst City Attorney Section Chief for Council requested positions.

City Auditor's Office: Increases by $102,679.00 and three authorized position (AP) reclassifications to allow for succession planning within Internal Audit.

City Manager's Office: Decreases by ($310,326) in Travel and Training to help balance the General Fund.

City Secretary's Office: Decreases by ($350,000) due to transfer of election-related expenses to Non-Departmental.

Code Compliance: Decreases by ($730,471) and six Authorized Positions (APs), eliminating one Senior Code Compliance Officer, one Management Analyst II, and four Code Compliance Officers due to fund-balancing reduction strategies. Additionally, it increases by $389,995 for three authorized positions (APs), adding one Code Compliance Supervisor and two Senior Code Compliance Officers by permanently funding the NET Force Pilot program. The net impact is a decrease of ($340,746) and a reduction of three APs. These actions allows Code to focus on core/high impact service delivery.

Communication and Public Engagement: Increases by $330,177 due to the transfer of three authorized positions (APs) from the City Secretary Office.

Development Services: Increases by $1,682,665 for previously approved costs associated with pay-for-performance adjustments, rising health care expenses, temporary employee support, incentive pay, and pension contributions.

Economic Development: Decreases by ($4,500,000) in Transfers Out to the Economic Development Incentive Fund (EDIF) in order to balance the General Fund and a decrease of ($120,000) to discontinue the Economic Development department's annual Interfund Transfers Out to the Fort Worth Convention and Visitors Bureau (Public Events) for the National Public Relations Marketing Fund.

Emergency Management & Communications: Increases by $1,723,085 for previously approved costs associated with fleet, administrative, risk management, and information technology allocations, as well as general operational costs such as fuel, office supplies, and utility costs. When the EM&C department was created from components of the Fire and Police departments, allocation costs and some general operations and maintenance costs were not transferred over due to the timing of where the City was at in its budget process.

Environmental Services: Increases by $175,495 due to prior year commitments related to the City's pay for performance program and allocation costs.

Financial Management Services: Increases by $424,472 for previously approved costs associated with other contractual services, risk management, administrative cost, and IT solutions allocation costs.

Fire Department: Increases by $27,835,252 in the Transfers Out account to fund the General Fund subsidy to the Emergency Medical Services Fund. In FY 2026, this funding was housed in the Non-Departmental General Fund budget. In order to be more transparent and align funding with the intended department, the subsidy was moved from Non-Departmental to the Fire Department General Fund budget.

FWLab: Increases by $409,403 for increasing appraisal district fees.

Human Resources: Increases by $382,114 for previously approved costs associated with pay for performance, rising health care costs and pension contributions.

Library: Increases by $1,246,729 in Salary and Benefits for the opening of Far Northwest Library, which is scheduled for early FY2027. Additionally, one vacant AP, part-time Library Page, is reduced for a savings of $17,001. Further, the budget decreases by ($737,412) in Salary and Benefits by freezing customer service reps, library pages, and library assistant positions for a full year to help balance the General Fund.

Municipal Courts: Increases by $747,787 for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.

Neighborhood Services: Increases by $169,831 and one authorized position (AP) to support the Affordable Housing Bond program and other projects

Non-Departmental: encompasses various major accounts, such as separation leave costs for General Fund and civil service employees, economic incentives, tuition reimbursement, and other non-recurring contractual costs. A significant change includes an increase of $350,000 for election related costs.

Park and Recreation: Increases by $2,370,935 for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions. Additionally, the budget decreases by ($1,807,475) in salary and benefits by freezing forty-five positions for the full year to help balance the General Fund. These positions consist of twenty-four part-time and twenty-one full-time positions, consisting of recreational center aids, maintenance positions, natural scientist, sport monitors, and mechanic positions.

Police Department: Increases by $14,463,717 for scheduled increases in civil service employee pay outlined in the current Meet and Confer agreement. Additionally, the department increases by $917,340 for 30 Corporal positions for the Patrol Division and the corresponding reduction of 30 Police Officer APs. This will strengthen field operations and leadership capacity.

Property Management: Decreases by ($3,400,000) due to Vehicle and Equipment Replacement Fund (VERF) becoming fully debt funded for FY0227 to assist in closing the General Fund gap.

Transportation and Public Works: Increases by $635,312 to align the electricity budget with actual expenditures. The increase is driven by higher street-light usage and maintenance needs within the department. Additionally, there is an adjustment to the Pay-As-You-Go (PayGo) capital projects. The PayGo growth this year is largely offset by reduction strategies that support overall fund balancing.

SPECIAL REVENUE FUNDS

Community Tree Planting Program: Decreases by ($180,000) in Transfers Out to VERF.

Crime Control and Prevention District Fund: Increases by $4,076,374 in CCPD funding for vehicles and supporting technology and equipment to assist the 83 sworn positions funded through the General Fund.

Culture and Tourism Funds: Increases by $2,872,745 in transfers dedicated to supporting debt service for the Fort Worth Convention Center (FWCC) expansion.

DFW Revenue Sharing Fund: Increases by $11,035,017 to support additional debt obligations associated with the Fort Worth Convention Center expansion and decreases by ($6,875,000) in operating support for capital funding

Emergency Medical Service Fund: Increases by $6,404,500 to fund overtime costs related to the deployment of EMS staff. Overtime costs were not included in the FY 2026 budget as those costs were unknown at the time the system transitioned to being city operated. Funding is provided for a full year of anticipated overtime expenditures in FY 2027. Additionally, the fund increases by $4,959,043 in fleet maintenance and repair accounts. When the City took ownership of MedStar vehicles, they were in a significant state of wear.

Municipal Golf Fund: Increases by $437,060 and seven authorized positions (APs) to add one FT Sr Food and Beverage Attendant, two FT Food and Beverage Attendants, and four PT Food and Beverage Attendants to provide food service in the City Hall cafe, offset by revenue.

Venue Operating Fund: Decreases by ($3,051,328) in the contribution to fund balance.

ENTERPRISE FUNDS

Municipal Airports Fund: Increases by $3,441,346 in the transfer out & other category due to absorbing costs previously paid by the General Fund for providing Aircraft Rescue and Fire Fighting (ARFF) services from the Fire Department at Municipal Airports.

Municipal Parking Fund: Increases by $533,087 in Contribution to Fund Balance to meet all reserve requirements, including those related to upcoming capital infrastructure projects.

Solid Waste Fund: Increases by $9,404,504 for increased contribution to fund balance to maintain fund health to and support long-range planning. The cost is offset by revenue generated from increases to Solid Waste Residential and Commercial billing rates, Overloaded Cart Fees, and the Landfill Environmental Fee.

Stormwater Utility Fund: Increases by $2,575,610 in Capital Interfund Transfer Out to support Capital Improvements in Channel Restoration and Heavy Equipment. This increase is offset by revenue generated from a 5% stormwater utility fee adjustment effective January 1.

Water and Sewer Fund: Increases by $28,904,905 in General Operating and Maintenance, primarily due to Admin cost allocations, other contractual services, Water & Wastewater disposal services, equipment lease, raw water purchases, chemicals, and residential Meter/Valve Supplies.

INTERNAL SERVICE FUNDS

Capital Projects Service Fund: Increases by $445,409 and three Authorized Positions (APs), adding one Capital Projects Manager and two Senior Budget Analysts as supplemental changes to support Capital Funds clean-up efforts and strengthen capital project delivery.

Fleet and Equipment Services Fund: Increases by $6,339,190 due to rising costs in fleet maintenance, vehicle repair labor and parts, and fuel prices.

Group Health and Life Insurance Fund: Increases by $17,793,114 in General Operating and Maintenance primarily due to increased Claims Expenses that are due to the rising cost of healthcare.

Information Technology Services Fund: Increases by $1,428,333 for previously approved costs associated with regular employee salaries, incentive pay, rising health care costs, separation leave, and pension contributions.

The table below displays a summary of all personnel changes proposed for FY2027 as well as personnel totals in recent fiscal years. Included in the table are net additions and transfers of approved positions (APs) and full-time equivalents (FTEs) between FY2025 and FY2027. More information about which positions constitute AP additions and transfers can be found on department and fund pages.

	Authorized Positions (AP)						Full Time Equivalents (FTE)			
	FY2025 Adopted	FY2026 Adopted	FY2027 Rec.	A.P. Transfer	A.P. Add/Del	AP Change	FY2025 Adopted	FY2026 Adopted	FY2027 Rec.	FTE Change
General Fund Departments										
City Attorney's Office	63	65	67	(1.00)	2.00	1.00	63.00	65.00	67.00	2.00
City Auditor's Office	16	16	14	—	(2.00)	(2.00)	16.00	16.00	14.00	(2.00)
*City Manager's Office	56	63	60	(1.00)	(2.00)	(3.00)	54.00	63.00	60.87	(2.13)
City Secretary's Office	19	20	16	—	(4.00)	(4.00)	19.00	20.00	16.00	(4.00)
Code Compliance	243	239	236	—	(3.00)	(3.00)	243.00	239.00	236.00	(3.00)
Communication & Public Engagement	48	50	54	1.00	3.00	4.00	48.00	50.00	54.00	4.00
Development Services	240	239	236	—	(3.00)	(3.00)	239.75	238.75	235.75	(3.00)
Diversity and Inclusion	16	—	0	—	—	—	14.89	0.00	0.00	0.00
Economic Development	17	17	19	—	2.00	2.00	17.00	17.00	19.00	2.00
*Emergency Management & Communications	—	183	181	—	(2.00)	(2.00)	0.00	179.40	177.40	(2.00)
Environmental Services	40	47	45	(2.00)	—	(2.00)	38.84	45.84	44.50	(1.34)
Financial Management Services	102	104	103	—	(1.00)	(1.00)	102.00	104.00	102.50	(1.50)
Fire	1,110	1,111	1,112	—	1.00	1.00	1,109.25	1,109.75	1,110.23	0.48
FWLab	39	35	33	(1.00)	(1.00)	(2.00)	39.00	35.00	33.00	(2.00)
Human Resources	42	49	48	2.00	(3.00)	(1.00)	40.43	47.43	46.43	(1.00)
Information Technology Solutions	—	—	0	—	—	—	—	—	0.00	0.00
Library	267	283	282	—	(1.00)	(1.00)	238.60	254.62	254.64	0.02
Municipal Court	143	142	139	(1.00)	(2.00)	(3.00)	141.35	140.31	136.30	(4.01)
Neighborhood Services	44	43	44	—	1.00	1.00	24.65	22.65	23.65	1.00
*Park & Recreation	666	664	654	—	(16.00)	(16.00)	421.36	419.26	419.37	0.11
*Police	2,042	1,873	1,935	(10.00)	72.00	62.00	2,026.63	1,859.17	1,927.99	68.82
Property Management	105	107	106	(1.00)	—	(1.00)	90.97	92.97	92.77	(0.20)
Transportation & Public Works	243	241	241	—	—	—	235.80	235.40	235.40	0.00
General Fund Total	**5,561.00**	**5,591.00**	**5,625.00**	**(14)**	**41**	**27**	**5,223.52**	**5,254.55**	**5,306.80**	**52.25**

	Authorized Positions (AP)						Full Time Equivalents (FTE)			
	FY2025 Adopted	FY2026 Adopted	FY2027 Rec.	A.P. Transfer	A.P. Add/Del	A.P. Change	FY2025 Adopted	FY2026 Adopted	FY2027 Rec.	FTE Change
Special Revenue Funds										
Botanic Gardens Spec Rev Fund	—	—	—				—	—	—	—
Community Tree Planting	—	—	—	—	—	—	4.40	4.40	4.40	—
Crime Control and Prevention District Fund	448	451	469	10.00	8.00	18.00	435.48	438.48	456.48	18.00
Culture and Tourism Fund	158	143	80	—	(64.00)	(64.00)	147.60	140.40	80.00	(60.40)
Environmental Protection Fund	89	89	89	1.00	(1.00)	—	86.63	86.63	89.00	2.37
*Grant Funds	403	126	126	(2.00)	2.00	—	405.87	120.49	111.27	(9.22)
EMS		621	650	—	29.00	29.00		610.80	626.72	15.92
Municipal Court Special Revenue	1	2	3	1.00	—	1.00	1.00	2.00	3.00	1.00
Municipal Golf Fund	94	95	103	—	8.00	8.00	64.04	65.04	71.61	6.57
Red Light Enforcement Fund	—	—	—			—	—	—	—	—
Special Purpose Fund	—	—	—			—	—	—	—	—
Library Special Revenue Fund	—	—	—			—	—	—	—	—
Capital Project Funds	7	7	7	—	—	—	66.37	63.62	60.53	(3.09)
Special Revenue Funds Totals	**1,200**	**1,534**	**1,527**	**10**	**(18)**	**(8)**	**1,211.39**	**1,531.86**	**1,503.00**	**(28.86)**
Enterprise Funds										
Stormwater Utility Fund	118	130	131	(1.00)	2.00	1.00	116.95	128.95	131.20	2.25
Solid Waste Fund	71	72	74	1.00	1.00	2.00	71.33	72.33	74.50	2.17
Municipal Parking Fund	21	21	21	—	—	—	21.00	21.00	21.00	—
Municipal Airports Fund	31	31	32	—	1.00	1.00	30.48	30.48	31.48	1.00
Water and Sewer Fund	1,021	1,044	1,056	—	12.00	12.00	993.61	1,044.00	1,030.55	(13.45)
Enterprise Funds Totals	**1,262**	**1,298**	**1,314**	**—**	**16**	**16**	**1,233.37**	**1,296.76**	**1,288.73**	**(8.03)**
Internal Service Funds										
Fleet and Equipment Services Fund	104	113	114	1.00	—	1.00	105.80	114.80	115.00	0.20
Capital Projects Service Fund	125	145	157	3.00	9.00	12.00	125.00	145.00	157.00	12.00
Group Health & Life Insurance Fund	11	12	12	—	(1.00)	(1.00)	8.25	8.75	8.75	—
IT Solutions Fund	174	187	188	—	1.00	1.00	172.98	185.98	186.98	1.00
Risk Financing	17	17	22			6.00	17.50	18.00	23.25	5.25
Retiree Healthcare Trust	—	—	—	—	—	—	2.25	2.25	2.25	—
Internal Service Funds Totals	**431**	**474**	**493**	**4**	**9**	**13**	**431.78**	**474.78**	**493.23**	**18.45**
Total All Funds	**8,454**	**8,897**	**8,959**	**—**	**48**	**48**	**8,100**	**8,558**	**8,592**	**34**

Citywide Fund Balance

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. .

Governmental Funds

	Net Position as of 9/30/2025	Forecasted Revenues FY2026	Forecasted Expenditures FY2026	Forecasted Net Position at End of FY2026	Projected Revenues FY2027	Projected Expenditures FY2027	Projected Fund Balance at End of FY2027
GENERAL FUND							
General Fund	301,046,548	1,096,297,468	1,117,581,527	279,762,489	1,156,233,728	1,156,233,728	279,762,489
SPECIAL REVENUE FUNDS							
Alliance Maintenance Facility	3,692,082	10,425,093	8,404,007	5,713,168	9,627,807	7,878,390	7,462,585
Community Tree Planting	132,808	653,403	509,445	276,766	554,134	554,134	276,766
Crime Control & Prevention District	43,194,283	138,497,728	147,463,532	34,228,479	145,564,557	145,564,557	34,228,479
Culture & Tourism	39,333,524	58,912,889	57,001,433	41,244,980	62,662,278	54,838,458	49,068,800
Culture & Tourism 2% Hotel	16,529,820	11,233,000	4,540,450	23,222,370	11,500,000	9,163,195	25,559,175
DFW Rev Sharing	20,442,683	13,039,895	10,907,984	22,574,594	15,068,001	15,068,001	22,574,594
Culture & Tourism Project Financing Zone	38,993,459	22,000,000	8,599,627	52,393,832	21,945,838	21,945,838	52,393,832
Venue Operating	12,481,625	10,425,014	10,199,912	12,706,727	10,192,894	10,192,894	12,706,727
Hotel Occupancy 2% Venue Tax	11,244,531	11,233,000	4,475,319	18,002,212	11,500,000	11,146,342	18,355,870
Economic Incentives	18,292,657	18,292,657	—	36,585,314	—	—	36,585,314
Environmental Protection	5,047,565	22,024,069	22,323,966	4,747,668	22,764,155	21,973,888	5,537,935
Municipal Golf	935,321	9,681,988	8,942,434	1,674,875	10,477,188	10,340,291	1,811,772

Proprietary Funds

	Net Position as of 9/30/2025	Forecasted Revenues FY2026	Forecasted Expenditures FY2026	Forecasted Net Position at End of FY2026	Projected Revenues FY2027	Projected Expenditures FY2027	Projected Fund Balance at End of FY2027
ENTERPRISE FUNDS							
Municipal Airport	9,711,735	17,966,032	17,791,674	9,886,093	16,778,802	20,426,957	6,237,938
Municipal Parking	8,848,396	9,286,570	8,488,924	9,646,042	9,286,978	6,248,800	12,684,220
Solid Waste	60,250,188	101,643,724	94,900,164	66,993,748	118,411,625	99,269,076	86,136,297
Stormwater Utility	23,937,920	70,909,178	68,627,262	26,219,836	76,827,465	76,439,528	26,607,773
Water & Sewer	307,426,976	682,579,394	675,217,245	314,789,125	732,727,974	732,727,974	314,789,125
INTERNAL SERVICE FUNDS							
Capital Projects Service	4,863,882	21,079,011	21,431,836	4,511,057	23,443,888	24,023,274	3,931,671
Fleet & Equipment Serv	5,295,170	52,191,126	51,541,462	5,944,834	59,460,479	59,042,098	6,363,215
Group Health Insurance	20,184,543	114,136,267	123,493,687	10,827,123	124,076,854	124,076,854	10,827,123
Risk Financing	43,086,154	38,249,481	38,314,387	43,021,248	37,763,161	35,222,562	45,561,847
Info Technology Systems	3,312,579	65,413,196	65,016,706	3,709,069	72,077,978	70,849,977	4,937,070

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, 2023. The use of/contribution to fund balance or net position is not included in projected revenues or expenses. Forecasted revenues and expenses for FY2024 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

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 fund 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, Debt Service Fund, and Crime Control and Prevention District Fund.

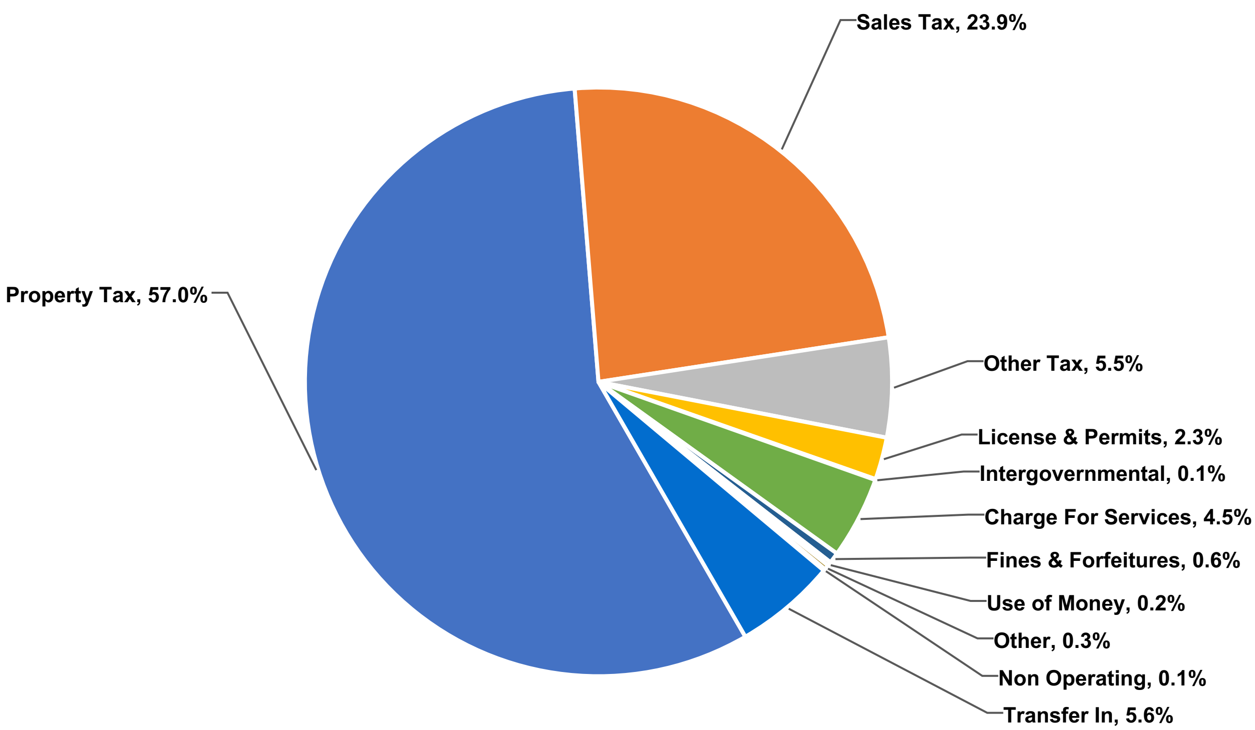
The City’s property tax generates the highest percentage of General Fund revenue. Property taxes are levied on both real and personal property according to each property’s valuation and the tax rate. In FY2027, the city proposes a property tax rate of $0.7020 per $100 of taxable value, which is 3.2 cents per $100 of taxable value higher than the adopted FY2026 tax rate. $0.5545, or approximately 78% of that property tax rate, funds General Fund operating expenditures, such as supplies and contracts, and $0.1475, or 22%, goes to debt service to pay the principal and interest on debt for capital projects. Sales tax, the second-largest revenue source for the city, saw healthy growth in FY2026 after two years in which it came in under the adopted budget. Sales tax in FY2027 is expected to grow at a rate closer to the long-term average and be more stable than during the COVID-19 Pandemic and ensuing years.

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, estimated at $180.5M in FY2027. 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 financial management policies, the City's FWLab determines the administrative service charges which are due to the General Fund annually. These charges are then budgeted accordingly in all other funds.

The City also makes a concerted effort to maintain the General Fund’s unassigned fund balance at a minimum of 10.0% of the current year's regular ongoing operating expenditures, to maintain two months’ worth (16.67%) of regular ongoing operating expenditures. During the year, the Finance staff closely monitors the condition of the General Fund and all other city funds, and a financial forecast report is prepared annually that evaluates revenues, expenditures, and performance indicators while simultaneously discussing trends and critical issues affecting the City. The General Fund budget supports 5,625 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.

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted
Revenues					
Property Tax	601,097,557	641,383,762	641,383,762	659,569,444	2.84%
Sales Tax	247,802,600	263,000,000	263,000,000	276,000,000	4.94%
Other Tax	60,688,554	61,713,953	61,713,953	63,145,484	2.32%
License & Permits	25,642,808	25,327,588	25,327,588	26,764,482	5.67%
Intergovernmental	724,107	595,641	610,641	639,055	7.29%
Charge For Services	38,512,528	42,862,220	43,117,641	51,967,285	21.24%
Fines & Forfeitures	6,907,085	6,586,473	6,586,473	6,803,162	3.29%
Use of Money	29,444,824	2,486,976	2,552,976	2,663,273	7.09%
Special Assessments	—	—	—	—	0.00%
Other	5,107,669	2,664,087	2,689,746	2,908,478	9.17%
Other Financing Sources	—	—	—	—	0.00%
Non Operating	1,131,934	1,155,000	1,155,000	1,150,500	-0.39%
Proceeds From Debt	—	—	—	—	0.00%
Transfer In	54,243,615	57,573,089	57,557,089	64,622,565	12.24%
Total Revenues	**1,071,303,281**	**1,105,348,789**	**1,105,694,869**	**1,156,233,728**	**4.60%**



SUMMARY OF AD VALOREM TAX LEVIES AND COLLECTIONS

	FY2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Rec.
Adjusted Net Taxable Value	$115,730,642,125	$121,923,036,056	$129,078,713,971	$130,230,609,091
Adjusted Net Taxable Value With Mid Year Value Loss				125,730,609,091
Tax Rate	0.6725	0.6700	0.6700	0.7020
Operating & Maintenance (O&M)	0.5250	0.5225	0.5225	0.5545
Debt Service (I&S)	0.1475	0.1475	0.1475	0.1475
Total Levy	$ 778,288,568	$ 816,884,342	$ 864,827,384	$ 882,628,876
Collection Rate	98.5 %	98.5 %	98.0 %	99.0 %
Total Collection of Levy	$ 766,614,240	$ 804,631,076	$ 847,530,836	$ 873,802,587
Estimated Levy Lost due to Frozen	(9,771,708)	(9,016,750)	(10,077,402)	(14,627,175)
TIF Contributions	$ (21,292,977)	$ (20,648,229)	$ (19,817,797)	$ (23,381,220)
Budgeted Revenues				
General Fund (O&M)	$ 574,220,842	$ 604,357,889	$ 637,633,761	$ 655,269,444
General Debt Fund (I&S)	$ 161,328,713	$ 170,608,208	$ 180,001,875	$ 180,524,748
Subtotal Current Property Taxes	$ 735,549,555	$ 774,966,097	$ 817,635,636	$ 835,794,192
OTHER PROPERTY TAXES				
Vehicle Inventory	$ 295,406	$ 378,800	$ 330,441	$ 215,829
Delinquent Property Taxes (O&M)	$ 2,750,000	$ 2,750,000	$ —	$ —
Delinquent Property Taxes (I&S)	$ 550,000	$ 550,000	$ —	$ —
Interest/Penalty Charges (O&M)	$ 3,000,000	$ 3,000,000	$ 3,750,000	$ 4,300,000
Interest/Penalty Charges (I&S)	$ 500,000	$ 500,000	$ 1,050,000	$ —
Subtotal Other Property Taxes	$ 7,095,406	$ 7,178,800	$ 5,130,441	$ 4,515,829
TOTAL PROPERTY TAXES				
Operating Taxes (O&M)	$ 580,266,248	$ 610,486,689	$ 641,714,202	$ 659,785,273
Debt Service Taxes (I&S)	$ 162,378,713	$ 171,658,208	$ 181,051,875	$ 180,524,748

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	601,097,557	641,383,762	641,383,762	659,569,444	18,185,682	2.8 %
Sales Tax	247,802,600	263,000,000	263,000,000	276,000,000	13,000,000	4.9 %
Other Tax	60,688,554	61,713,953	61,713,953	63,145,484	1,431,531	2.3 %
License & Permits	25,642,808	25,327,588	25,327,588	26,764,482	1,436,894	5.7 %
Intergovernmental	724,107	595,641	610,641	639,055	43,414	7.3 %
Charge For Services	38,512,528	42,862,220	43,117,641	51,967,285	9,105,065	21.2 %
Fines & Forfeitures	6,907,085	6,586,473	6,586,473	6,803,162	216,689	3.3 %
Use of Money	29,444,824	2,486,976	2,552,976	2,663,273	176,297	7.1 %
Other	5,107,669	2,664,087	2,689,746	2,908,478	244,391	9.2 %
Non Operating	1,131,934	1,155,000	1,155,000	1,150,500	(4,500)	(0.4) %
Transfer In	54,243,615	57,573,089	57,557,089	64,622,565	7,049,476	12.2 %
Total Revenues	**1,071,303,281**	**1,105,348,789**	**1,105,694,869**	**1,156,233,728**	**50,884,939**	**4.6 %**
Use of Fund Bal/Net Position	—	—	12,546,985	—	—	— %
Expenses						
City Attorney	11,545,972	12,536,785	12,536,785	13,257,809	721,024	5.8 %
City Auditor	2,417,323	2,379,913	2,384,913	2,221,095	(158,818)	(6.7) %
City Manager	10,981,626	18,235,904	18,335,904	18,102,259	(133,645)	(0.7) %
City Secretary	2,562,677	3,103,243	3,734,467	2,499,498	(603,745)	(19.5) %
Code Compliance	27,919,721	28,907,735	28,907,735	29,235,175	327,440	1.1 %
Comm & Pub Engagem	5,963,279	6,623,661	6,983,602	7,820,381	1,196,720	18.1 %
Development Services	30,141,481	30,449,292	30,704,713	31,655,246	1,205,954	4.0 %
Diversity & Inclusion	3,008,395	—	—	—	—	— %
Economic Development	48,455,786	9,748,553	9,748,553	5,266,226	(4,482,327)	(46.0) %
Emergency Mgmt and Comms	—	20,724,612	21,074,612	22,005,306	1,280,694	6.2 %
Environmental Services	4,377,507	5,474,280	5,474,280	5,696,172	221,892	4.1 %
Financial Mgmt Services	16,357,599	16,993,346	16,993,346	17,740,549	747,203	4.4 %
Fire	224,846,537	226,791,357	229,371,357	279,414,444	52,623,087	23.2 %
FWLab	11,186,494	11,885,437	11,837,773	11,850,737	(34,700)	(0.3) %
Human Resources	16,244,500	8,512,993	8,512,993	8,769,623	256,630	3.0 %
Library	39,670,292	31,241,200	31,609,428	32,328,766	1,087,566	3.5 %
Municipal Court	16,639,252	17,350,555	17,350,555	18,004,775	654,220	3.8 %
Neighborhood Services	19,025,087	11,410,198	11,410,198	7,821,067	(3,589,131)	(31.5) %
Non-Departmental	18,838,454	84,221,533	86,057,252	63,247,825	(20,973,708)	(24.9) %
PARD	79,403,479	80,899,987	82,769,300	80,588,361	(311,626)	(0.4) %
Police	339,947,601	329,817,092	332,032,092	356,163,255	26,346,163	8.0 %
Property Mgmt	46,333,059	35,727,695	36,653,414	29,946,424	(5,781,271)	(16.2) %
Transp & Public Works	126,845,523	112,313,418	113,758,582	112,598,735	285,317	0.3 %
Total Expenses	**1,102,711,644**	**1,105,348,789**	**1,118,241,854**	**1,156,233,728**	**50,884,939**	**4.6 %**
Contribution to Fund Balance	—	—	—	—	—	— %
Grand Total	**(31,408,363)**	**—**	**—**	**—**	**—**	**0.0 %**

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Intergovernmental	386,663	399,441	399,441	448,055	48,614	12.17 %
Use of Money	64,579	73,491	73,491	73,491	—	— %
Transfer In	185,060	341,481	341,481	374,877	33,396	9.78 %
Total Revenues	**636,302**	**814,413**	**814,413**	**896,423**	**82,010**	**10.07 %**
Expenses						
Salary & Benefits	10,254,527	11,375,473	11,375,473	11,785,804	410,331	3.61 %
General Oper & Maintenance	1,291,445	1,161,312	1,161,312	1,472,005	310,693	26.75 %
Total Expenses	**11,545,972**	**12,536,785**	**12,536,785**	**13,257,809**	**721,024**	**5.8 %**
Grand Total	**(10,909,670)**	**(11,722,372)**	**(11,722,372)**	**(12,361,386)**	**(639,014)**	**5.5 %**

	FY2026		FY2027		Change	
Fund	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
General Fund	65.00	65.00	67.00	67.00	2.00	2.00
Emergency Medical Services	1.00	1.00	1.00	1.00	0.00	0.00
Capital Projects Service	0.00	0.00	2.00	2.00	2.00	2.00
Total	**66.00**	**66.00**	**70.00**	**70.00**	**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; management of legislative services for the City; and the rendering of legal advice and opinions to the City Council, City Manager, and City departments.

The City Attorney's Office has three divisions of attorneys: Transactional, Litigation, and Government Services, each of which is supervised by a deputy city attorney. The Transactional division provides transactional and advisory services as general counsel, Litigation handles the bulk of lawsuits in-house, and Government Services includes legislative services, public information, and employment law advising. Transactional and Litigation is further comprised of three sections based on areas of practice. Each Division is further comprised of sections, supervised by a Senior Assistant City Attorney who acts as the section chief.

Support Services has two divisions of support staff: Transactional and Litigation, each of which provides clerical and other assistance to the attorneys in all sections of the department. Support Services is supervised by an administrative services manager, and each division is supervised by a senior legal assistant.

The **Transactional Division** is comprised of three sections: Real Estate and Community Services, Land Use and Regulatory Compliance, and Economic Development 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 two sections: 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.

The **Government Services Division** includes legislative services and 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. This division also handles the City Attorney's Office's role in public information and provides legal advising services to City departments on employment matters.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $260,094 for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by $222,431 for previously approved costs associated with salary increases, rising health care costs and pension contributions.
- Increases by $188,830 for contractual services.
- Decreases by ($11,703) due to a reduction in operating expenses.

The Recommended Budget Decision Packages:

- Increases by $436,631 for two authorized positions (APs) to add an Assistant City Attorney II and a Sr Asst City Attorney Section Chief for Council requested positions.
- Decreases by ($12,935) to align the electricity budget with actual expenditures.
- Decreases by ($114,770) due to reducing training and travel.
- Decreases by ($225,442) for two APs to move two Sr. Asst City Attorneys to different funding.

Horizon Issues

- The dynamic federal legal landscape presents significant issues for the City, requiring constant monitoring and responsiveness. Changes in federal laws and regulations, new Supreme Court rulings, numerous executive orders, and a regulatory environment in a state of flux all require the City Attorney's Office to continuously re-evaluate City processes, ordinances, policies, and contracts.
- Increasingly complex land use cases—such as zoning, special districts, and property development in expanding areas—demand substantial time and coordination across multiple city departments. Attorneys often assume quasi-project management roles to ensure seamless interdepartmental collaboration.

- The City Attorney's Office faces a growing challenge in addressing an increasing number of problematic property owners who contribute to public nuisances and code violations. These cases are resource-intensive, requiring extensive investigation and legal action. The City Attorney's Office needs more resources to keep pace with the rising number of violations and their detrimental impact on community safety, aesthetics, and overall quality of life.
- Voter approval of bonds for infrastructure construction and improvements will result in a proportional rise in related legal issues for completing the bond-funded projects, including property acquisition by agreement or by use of eminent domain, construction contracts, and purchase agreements.
- With emergency medical services (EMS) provided directly by the City, the City Attorney's Office is seeing and will continue to see an increase in legal claims, lawsuits, and labor negotiations focused on EMS.
- Cities, including the City of Fort Worth, have consistently experienced increases in the volume and complexity of public information requests (PIRs) over the past several years. This growing increase in requests has placed a considerable strain on existing departmental resources. Currently, the responsibility for managing PIRs is largely absorbed by existing staff across various departments. To effectively manage the escalating volume of public information requests it will be necessary to continue to look for efficiencies in the process to alleviate strain on staff and invest in software and ongoing training to ensure legal compliance in this area.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Training				
Provide regular and comprehensive training to City Staff, Boards, and Commission Members on the City Code, and relevant state and federal laws—including legislative updates—to ensure compliance, reduce legal risks, and minimize costs to the City and taxpayers.				
Number of training sessions conducted.	73	65	65	65
Legal Documents				
Administration of all legal affairs of the City, including preparation of ordinances, contracts, and all other legal documents; advising all City boards and commissions; counseling the City Council and City staff on matters relating to the administrative functions of government, such as taxation, elections and budgeting; and the rendering of legal advice and opinions to the City Council, City Manager, and City departments.				
Number of legal documents completed and fully executed	6,133	4,000	4,000	4,000
Legislative				
Administration of the City's legislative affairs, including developing and advancing the City's legislative agenda, meeting with state representatives, monitoring interim charges and hearings, and providing timely updates and legal guidance to City leadership to protect and promote the City's interests. This includes coordinating with internal departments and external stakeholders to ensure effective advocacy and preparedness for each legislative session.				
Number of legislative activities engaged in.	1,147	42	894	N/A
Public Information				
Ensure transparent, timely, and legally compliant responses to Public Information Act (PIA) requests by coordinating with City departments, applying statutory requirements accurately, and maintaining rigorous review processes. This includes providing clear guidance to departmental Public Information Coordinators and submitting required materials to the Attorney General when necessary.				
Number of requests sent for legal review	1,847	1,517	1,500	1,200

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Use of Fund Bal/Net Position	—	—	5,000	—	—	— %
Total Revenues	**—**	**—**	**5,000**	**—**	**—**	**— %**
Expenses						
Salary & Benefits	2,189,776	2,144,819	2,144,819	1,995,513	(149,306)	(6.96) %
General Oper & Maintenance	227,547	235,094	240,094	225,582	(9,512)	(4.05) %
Total Expenses	**2,417,323**	**2,379,913**	**2,384,913**	**2,221,095**	**(158,818)**	**(6.7) %**
Grand Total	**(2,417,323)**	**(2,379,913)**	**(2,379,913)**	**(2,221,095)**	**158,818**	**(6.7) %**

	FY2026		FY2027		Change	
Fund	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
General Fund	16.00	16.00	14.00	14.00	-2.00	-2.00
Total	**16.00**	**16.00**	**14.00**	**14.00**	**-2.00**	**-2.00**

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.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $45,971 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by $10,633 for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Decreases by ($3,104) to align the electricity budget with actual expenditures.
- Decreases by ($19,480) due to reducing training and travel.

The Recommended Budget Decision Packages:

- Increases by $102,679.00 for three authorized position (AP) reclassifications to allow for succession planning within Internal Audit.
- Decreases by ($139,441) and one authorized position (AP) for a reduction of one Senior Auditor position.

- Decreases by ($140,915) and one authorized position (AP) as a result of eliminating one vacant Audit Manager position.

HORIZON ISSUES

The City Auditor's Office does not have any upcoming horizon issues.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 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	60 %	85 %	85 %	90 %
% of annual audit plan completed by end of fiscal year	50 %	80 %	85 %	90 %
Management concurs with audit recommendations made	91 %	95 %	95 %	100 %

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	Chg from PY Adopted %
Revenues						
Other	368	—	—	—	—	— %
Total Revenues	**368**	**—**	**—**	**—**	**—**	**— %**
Expenses						
Salary & Benefits	8,972,241	9,815,864	9,815,864	10,178,551	362,687	3.69 %
General Oper & Maintenance	2,009,385	8,420,040	8,520,040	7,923,708	(496,332)	(5.89) %
Total Expenses	**10,981,626**	**18,235,904**	**18,335,904**	**18,102,259**	**(133,645)**	**(0.7) %**
Grand Total	**(10,981,258)**	**(18,235,904)**	**(18,335,904)**	**(18,102,259)**	**133,645**	**(0.7) %**

	FY2026		FY2027		Change	
Fund	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
General Fund	63.00	63.00	60.00	60.87	-3.00	-2.13
Total	**63.00**	**63.00**	**60.00**	**60.87**	**-3.00**	**-2.13**

DEPARTMENT PURPOSE AND GOALS

The City Manager’s Office is comprised of six divisions: Administration, Mayor & Council, Office of the Police Oversight Monitor, Homeless Strategies, Good Natured Greenspace Initiatives and Planning.

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.

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

The **Police Oversight Monitor Division (OPOM)** is the designated community oversight agency empowered to act fairly and impartially, ensuring greater accountability and public trust in Fort Worth law enforcement. OPOM is responsible for reviewing the Fort Worth Police Department (FWPD) policies, procedures, and patterns related to police interactions with the community, as well as monitoring administrative investigations, inquiries, and uses of force to ensure a fair and equitable process. Additionally, it identifies patterns in its reviews and recommends policy and procedure changes. It also monitors the recruitment process to ensure fairness and equitable treatment. Furthermore, OPOM receives and processes complaints from the community related to police interactions. OPOM also runs the Community-Police Mediation Program, which allows community members and officers to discuss interactions with trained mediators. This process enables free-flowing conversation and helps build and repair community trust. The mediation process serves as an alternative to the traditional investigation process.

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

Homeless Strategies is aimed at making homelessness rare, short term and non-recurring. Homeless Strategies oversees contracts to reduce homelessness and keep clients housed, works with community partners to align resources and processes to most effectively reduce homelessness, and facilitates development of permanent supportive housing to reduce chronic homelessness.

Greenspaces enhance the landscape of a city and create opportunities for recreation while giving residents a sense of stewardship for their natural surroundings. The transformation and conservation of natural areas and watersheds in Fort Worth not only improves livability and connectivity between residents, it ensures future generations can appreciate the same beauty we love about Fort Worth.

Good Natured builds on public-private partnerships to preserve Fort Worth's natural heritage, protect its water supply, and improve our park system to meet the growing needs of our community now and in the future.

The Planning Division provides planning and policy advice to City Council, City management and staff, and the community on growth and development; assists with special district capital projects; facilitates central city revitalization; promotes the development of walkable urban places; and works to improve the overall return on public investment of development, in accordance with Fort Worth's Comprehensive Plan. The Planning Division creates long-range plans for growth and development of Fort Worth, including the City's Comprehensive Plan, Transit-Oriented Development plans, Urban Village plans, and other target area plans. The Planning Division also helps implement plans and policies related to growth and development through Return on Public Investment Analyses, Fiscal Impact Analyses, Geospatial Analyses, and land use and zoning implementation guidance and support.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $767,600 for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by $464,181 for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by $100,000 in Travel/Training for Mayor and Council to participate in Sister Cities trips.
- Increases by $17,793 for previously approved costs associated with printing and binding, copy services, claim payments and costs, and transfer lawsuits.
- Decreases by ($174,432) in General Operating to help balance fund.
- Decreases by ($355,000) in Contractual Services due to an expiring contract in Planning.

The Recommended Budget Decision Packages:

- Decreases by ($4,945) and one authorized position (AP) for the reduction of one Intern.

- Decreases by ($22,791) to align the electricity budget with actual expenditures.
- Decreases by ($55,929) in Contractual Services to help balance fund.
- Decreases by ($236,289) and one authorized position (AP) for the reduction of one Chief Planning Officer.
- Decreases by ($310,326) in Travel and Training to help balance the fund.
- Decreases by ($321,955) and one AP to transfer the Chief Communications Officer from the City Manager's Office to Communications & Public Engagement.

HORIZON ISSUES

Homeless Strategies:

- Homeless Strategies reorganized its General Fund service allocations for FY26 following an extensive stakeholder outreach process. The restructured funding approach concentrates resources on reducing unsheltered homelessness as a primary goal. Looking ahead to FY27, Homeless Strategies is continuing a focus on unsheltered homelessness reduction, as unsheltered homelessness has increased 70% in the past six years in Fort Worth city limits. The unit is also monitoring the potential impacts of planned Federal shifts in Continuum of Care funding priorities as well as potential State legislative activity on the issue.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Homeless Strategies Programs				
Homeless Strategies is a city unit aimed at making homelessness rare, short term and non-recurring in Fort Worth				
Percentage of PSH* clients who are housed within 60 days	80 %	74 %	85 %	85 %
Percentage of Rapid Exit** clients who didn't return to homelessness within one year of exit	95 %	94 %	88 %	88 %
Number of households diverted or housed with Rapid Exit	410	360	360	360
Percent of High ImpACT clients that remain housed after one year	94 %	93 %	70 %	70 %

*Permanent supportive housing (PSH) is the combination of long-term housing assistance and case management for those who have been homeless longer than one year and are disabled.

**Rapid exit is one-time lease-up/rental assistance for homeless households who are employed and can maintain housing without ongoing subsidy.

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Planning				
Provide planning and policy advice to City officials and the community on growth and development; implement special district capital projects; facilitate central city revitalization; promote the development of walkable urban places, and improve the overall return on public investment of development, in accordance with the Comprehensive Plan.				
Comprehensive Plan Annual Update Adopted by City Council	Yes	Creating new plan	Creating new plan	Yes
# residential units added within designated mixed-use and urban residential areas	2,498	3,364	2,500	2,500
Building permit value within designated mixed-use and urban residential areas	$479.8 M	$574.0 M	$700.0 M	$700.0 M

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	47,160	40,000	9,706	—	(40,000)	(100.00) %
Other	3,500	428	428	700	272	63.55 %
Total Revenues	**50,660**	**40,428**	**10,134**	**700**	**(39,728)**	**(36.45) %**
Expenses						
Salary & Benefits	2,198,655	2,326,179	2,211,253	2,084,170	(242,009)	(10.40) %
General Oper & Maintenance	364,022	777,064	1,523,214	415,328	(361,736)	(46.55) %
Total Expenses	**2,562,677**	**3,103,243**	**3,734,467**	**2,499,498**	**(603,745)**	**(19.5) %**
Grand Total	**(2,512,017)**	**(3,062,815)**	**(3,724,333)**	**(2,498,798)**	**564,017**	**(18.4) %**

	FY2026		FY2027		Change	
Fund	AP	FTE	AP	FTE	AP	FTE
General Fund	20.00	20.00	16.00	16.00	-4.00	-4.00
Total	**20.00**	**20.00**	**16.00**	**16.00**	**-4.00**	**-4.00**

DEPARTMENT PURPOSE AND GOALS

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

City Council Support

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

Agenda Management

The City Secretary oversees the preparation, coordination and distribution of weekly City Council Agendas and Council Agenda Packets while ensuring compliance with legal requirements, procedural rules, and organizational standards. The Office partners with City departments in tracking the status of their agenda items, collecting all related materials and coordinating with Executive level staff and the City Attorney's Office for approval to provide detailed Council Packets to Council prior to the meetings. On occasion the office provides support to residents who want to access the Agendas, answer questions and assists them in reaching the correct department or staff person.

Elections

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

Records and Information Management

The Office oversees the citywide records and information management program and is responsible for advising departments on best practice and legal requirements regarding the creation, maintenance, preservation and destruction of City records and information. The Office partners with the Information Technology Solutions Department to implement and manage enterprise information management solutions among City departments.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Decreases by ($330,177) due to the transfer of three authorized positions (APs) to the Communications and Public Engagement Department.
- Increases by $97,425 in salary and benefits savings due budgeted vacancy savings rate that produces salary savings.
- Increases by $62,197 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by $58,780 for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Decreases by ($26,410) due to a reduction in travel and training costs.

The Recommended Budget Decision Packages:

- Decreases by ($124,587) and one authorized position (AP) for a reduction of one Public Information Coordinator position.
- Decreases by ($350,000) due to transfer of election-related expenses to Non-Departmental.

HORIZON ISSUES

- The department is implementing a new agenda management system to streamline meeting preparation and improve document access for the public. This initiative is expected to enhance transparency and facilitate better-informed decision-making.
- Digitizing Council documents will improve public accessibility and ensure secure document preservation.
- Developing a comprehensive succession plan will help the City Secretary's Office maintain service continuity despite staff turnover. By identifying and training potential leaders, the department will safeguard institutional knowledge and sustain high service levels.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Increase the number of City divisions using Laserfiche to store and provide access to their records/documents.	24	24	27	27
Percent of City Council meeting materials available online within 48 hours of meeting	95%	95%	95%	95%
Percent of City Council and Corporation Board meeting minutes finalized within 4 days of the meeting.	95%	95%	95%	95%
Percent of contracts processed/scanned/indexed/filed within 4 days of receipt	95%	95%	100%	100%
Number of documents scanned/saved into Laserfiche annually	6780	2820	8500	8500
Percent of Elections conducted in accordance with Texas Election Code	100%	100%	100%	100%
Percent of Ordinances & Resolutions processed within 5 days of approval	95%	95%	95%	95%

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
License & Permits	90,840	55,100	55,100	95,900	40,800	74.05 %
Charge For Services	2,982,894	2,757,203	2,757,203	2,809,442	52,239	1.89 %
Other	83,120	35,500	35,500	30,500	(5,000)	(14.08) %
Transfer In	3,383,305	3,374,705	3,374,705	3,766,471	391,766	11.61 %
Total Revenues	**6,540,159**	**6,222,508**	**6,222,508**	**6,702,313**	**479,805**	**7.71 %**
Expenses						
Salary & Benefits	20,795,490	20,979,638	20,979,638	21,051,325	71,687	0.34 %
General Oper & Maintenance	7,124,231	7,668,097	7,668,097	8,183,850	515,753	6.73 %
Transfer Out & Other	—	260,000	260,000	—	(260,000)	(100.00) %
Total Expenses	**27,919,721**	**28,907,735**	**28,907,735**	**29,235,175**	**327,440**	**1.1 %**
Grand Total	**(21,379,562)**	**(22,685,227)**	**(22,685,227)**	**(22,532,862)**	**152,365**	**(0.7) %**

	FY2026		FY2027		Change	
Fund	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
General Fund	239.00	239.00	236.00	236.00	-3.00	-3.00
Total	**239.00**	**239.00**	**236.00**	**236.00**	**-3.00**	**-3.00**

DEPARTMENT PURPOSE AND GOALS

The mission of the Code Compliance Department is to preserve and enhance public health, welfare and safety through services that focus on education, preservation, compliance, and community partnerships. This mission is accomplished through three divisions: Administration, Code Enforcement, and Animal Care and Control.

The Administration Division provides support to the operating divisions and consolidates departmental accounting, budgeting, purchasing, training, and human resource functions.

The Code Enforcement Division includes the Building Standards and Neighborhood Investigations Sections. Building Standards investigates substandard housing issues, oversees short-term rentals, boarding homes, 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, high grass and weeds and other property maintenance issues.

The Animal Care and Control Division provides services in the field for stray animals, dangerous or injured wildlife, animal cruelty complaints, and bite investigations. The Division also provides care and a safe environment for sheltered animals, promoting animal adoptions at two shelters, two satellite adoption centers and numerous offsite adoption events. Additionally, the Division operates a medical treatment ward, which includes a spay/neuter clinic, at each of the two shelters. Animal Care and Control relies heavily on volunteer support, private donations and partnerships with adoption programs.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $743,702 for previously approved pay-for-performance adjustments, rising health care costs, regular overtime, and pension contribution requirements.
- Increases by $434,611 for previously approved costs associated with risk management, administrative support, and IT solutions allocations.
- Increases by $478,363 in General Operating and Maintenance, primarily due to higher costs for fuel, fleet maintenance and repair, equipment, IT supplies, and contractual mowing.
- Increases by $268,570 due to pay band adjustments and the budgeted vacancy-savings rate, which together result in salary savings.
- Decreases by ($260,000) in transfers to Vehicle and Equipment Replacement Funding (VERF), as the expense will be debt-funded in FY27 to help balance the fund.
- Decreases by ($334,895) in contractual commitments, primarily due to reduced outgoing notices and mailings, resulting in a reduction to the mailing contract.

The Recommended Budget Decision Packages:

- Increases by $389,995 for three authorized positions (APs), adding one Code Compliance Supervisor and two Senior Code Compliance Officers by permanently funding the current NET Force Pilot program.
- Decreases by ($107,960) by freezing one Veterinarian position for half the year to help balance the fund.
- Decreases by ($576,919) by freezing six Authorized Positions (APs) — one Code Compliance Officer, one Animal Control Officer, one Customer Service Representative, and three Senior Code Compliance Officers — for the full year to help balance the fund.
- Decreases by ($730,471) for six Authorized Positions (APs), eliminating one Senior Code Compliance Officer, one Management Analyst II, and four Code Compliance Officers due to fund-balancing reduction strategies. These strategies include reallocating supervisory duties, discontinuing the Code Ranger program, reducing the Mobile Toolshed, lowering Code Officer staffing, and closing the Pet Smart Alliance location.

HORIZON ISSUES

- Animal Control: With animal intake rates increasing, the department is exploring new media and community engagement strategies to promote pet adoption. Collaboration with rescue organizations and community advocates will help spread awareness of adoption events and responsible pet ownership.
- Neighborhood Code Enforcement: The department anticipates legislative changes that could affect short-term rental regulations and home-based businesses. These changes will require updated zoning codes to ensure safe and high-quality neighborhoods.
- Building Standards: Economic changes impacting multifamily complexes raise concerns about urban blight and public safety. The department is working to ensure that new developments meet standards for quality, minimizing negative impacts on neighborhoods.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Building Standards				
To protect occupants and the community from substandard and hazardous buildings.				
Present an average of 10 new structure cases presented to the Building Standards Commission (candidates for demolition).	9	5	10	10
95% of the Multi-Family properties that receive a failing periodic score receive a passing score at the next required inspection.	97 %	97 %	95 %	95 %
Field Investigations				
To preserve and enhance public health, welfare, and safety through services that focus on education, prevention, compliance, and community partnerships.				
95% of neighborhood code investigations that are priority 1 or 2 violations	93 %	96 %	95 %	95 %
98% of vacant and open structures that are secured within 30 days	94 %	87 %	98 %	98 %
Maintain a 75% owner initiated abatement for high grass violations	84 %	77 %	75 %	75 %
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	77 %	89 %	>90%	>90%
Increase the number of adoptions by 5% annually	1.3 %	(6)%	≥5%	≥5%
Increase number of stray dogs returned to owner in the field by 10% annually	17 %	9.5 %	≥10%	≥10%

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	—	—	30,294	40,000	40,000	— %
Non Operating	10	—	—	—	—	— %
Total Revenues	**10**	**—**	**30,294**	**40,000**	**40,000**	**— %**
Expenses						
Salary & Benefits	5,043,244	5,662,552	5,891,624	6,416,415	753,863	13.31 %
General Oper & Maintenance	920,035	961,109	1,091,978	1,403,966	442,857	46.08 %
Total Expenses	**5,963,279**	**6,623,661**	**6,983,602**	**7,820,381**	**1,196,720**	**18.1 %**
Grand Total	**(5,963,269)**	**(6,623,661)**	**(6,953,308)**	**(7,780,381)**	**(1,156,720)**	**17.5 %**

	FY2026		FY2027		Change	
Fund	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
General Fund	50.00	50.00	54.00	54.00	4.00	4.00
Total	**50.00**	**50.00**	**54.00**	**54.00**	**4.00**	**4.00**

DEPARTMENT PURPOSE AND GOALS

The Communications and Public Engagement Department connects residents, businesses and visitors with Fort Worth city government through strategic communications, customer service and community engagement. The department ensures the public has access to accurate, timely information, responsive service channels and meaningful opportunities to participate in local government.

CPE provides a comprehensive suite of services, including 311 Customer Care, the MyFW app, media relations, crisis communications, editorial and digital communications, graphic design, video production, community engagement and open records. By working across every department, CPE helps communicate city priorities, support service delivery, respond during emergencies, increase transparency and strengthen relationships between the City and the community.

Through proactive communication and continuous public feedback, CPE helps ensure residents are informed, heard and connected to their local government while supporting the City’s goals for transparency, accountability and exceptional customer service.

CPE is composed of four divisions: Customer Care, Public Information, Open Records and SHOP.

Customer Care

The Customer Care division serves as the City's primary customer service center, providing residents, businesses and visitors with convenient access to City services and information. Through the 311 Fort Worth Contact Center and the MyFW app, the division receives and responds to service requests, questions and concerns submitted by phone, text, chat, email, voicemail, web intake and mobile application.

The division also administers and supports the City's customer relationship management (CRM) system, which powers MyFW and integrates multiple service channels, including web intake, text messaging, the Worker App and the Citizen App. By connecting customers with the appropriate departments and tracking requests from submission to resolution, Customer Care helps improve service delivery, increase accountability and enhance the overall customer experience.

Public Information

The Public Information division serves as the City's official source for news, media relations and crisis communications. The division works proactively with local, regional and national news organizations to communicate City priorities, programs and services while promoting transparency and public trust.

Staff manages hundreds of media inquiries annually, develops news releases, media advisories and official statements, oversees the City's social media strategy and provides communications counsel to City leadership and departments. During emergencies and rapidly evolving situations, the division coordinates timely, accurate and consistent public messaging. The team supports reputation management and serves as the primary media relations resource for the Mayor, City Council and all City departments.

Open Records

The Open Records division promotes transparency and accountability by providing public access to government information in accordance with the Texas Public Information Act. Beginning in FY26, the division became part of the Communications and Public Engagement Department following its transfer from the City Secretary's Office.

The division receives, processes and coordinates public information requests, works with City departments to identify responsive records and provides access to documents available through the City's online resources. Staff ensures requests are handled accurately, efficiently and in compliance with state law while balancing the public's right to information with applicable legal exceptions.

SHOP (Strategic Hub for Outreach and Production)

SHOP serves as the City's integrated communications production and engagement division, providing strategic content development, creative services, digital communications, community outreach and multimedia production that support City departments and organizational priorities.

This team manages editorial communications, graphic design, FWTV, community engagement, translation services, paid media, public education campaigns, email marketing, website content management and internal communications, including the Roundup employee newsletter. SHOP helps ensure City information is clear, accessible, visually engaging and consistently delivered across digital, print and in-person communication channels.

Editorial

The Editorial team serves as the City's central content strategy and publishing resource, producing clear, accurate and engaging communications that inform residents, businesses and employees about City programs, services and initiatives, while spotlighting the people, places and progress that reflect the spirit of Fort Worth.

The team develops news stories, feature articles, website content, e-newsletters and digital communications while supporting Citywide social media content and public awareness campaigns. Editorial staff works closely with departments to ensure information is timely, accessible and consistent with the City's voice and brand across all communication platforms.

Graphic Design

The Graphic Design team provides creative services that strengthen public communication through strategic visual design, brand management and multimedia content development. The team develops print, digital and motion-based communications that support City programs, public education campaigns, special events and organizational initiatives.

Projects include brochures, reports, infographics, signage, presentations, social media graphics, video support assets, templates and other visual communications. The team serves as a steward of the City of Fort Worth brand by maintaining brand standards and helping departments align communications with City brand standards. The team administers and supports the City's Canva Enterprise platform, including user onboarding, training and governance, while supporting accessibility compliance and providing design guidance that helps departments communicate information clearly, consistently and effectively.

Community Engagement

The Community Engagement team strengthens relationships between the City and the community by creating meaningful opportunities for residents to participate in local government. The division builds partnerships with neighborhood associations, schools, faith-based organizations, nonprofit agencies, businesses and other community stakeholders to increase awareness of City programs and encourage civic participation.

The team coordinates public meetings, educational workshops, outreach initiatives, volunteer programs and special events while helping departments gather community input to inform City decisions. Through these efforts, Community Engagement fosters collaboration, builds trust and helps ensure City services reflect community needs.

FWTV

FWTV is the City's government television and video production division, providing transparent, accessible coverage of City government while producing high-quality multimedia content that informs and educates the public.

The division records and broadcasts City Council meetings and other public meetings, making them available through television, online streaming and YouTube. FWTV also produces original programming, promotional videos, public service announcements and educational content that highlights City services, initiatives and community stories, helping residents better understand and engage with their local government.

In addition to video production, FWTV provides professional photography services for City events, initiatives and marketing collateral, ensuring high-quality visual assets that support outreach, documentation and storytelling across departments.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $330,177 due to the transfer of three authorized positions (APs) from the City Secretary Office.
- Increases by $497,427 for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by $362,922 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.

- Decreases by ($62,792) in contractual expenses.
- Decreases by ($116,726) in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.

The Recommended Budget Decision Packages:

- Increases by $321,955 and one authorized position (AP) to transfer the Chief Communication Officer position from the City Manager's Office to the Communication and Public Engagement Department.
- Increases by $133,317 for the addition of one (AP) for a Web Administrator role due to department's reorganization. The position was an overage in FY2026.
- Decreases by ($89,486) and one (AP) for a reduction of one Communications Specialist position as a cost saving measure.
- Decreases by ($33,075) due to elimination of Thought Exchange survey contract as the services can be replicated with internal tools.

HORIZON ISSUES

The communications landscape continues to evolve rapidly as residents expect faster access to information, more responsive customer service and greater transparency from their local government. At the same time, misinformation, emerging technologies and changing communication habits require the City to continually adapt how it informs, engages and serves the public. Maintaining public trust through timely, accurate and accessible communication will remain CPE's highest priority.

- As residents increasingly expect government information and services to be immediate, accessible and available through multiple channels, the Communications and Public Engagement Department will continue evolving its communications, customer service and public engagement strategies to meet those expectations.
- Maintaining public trust remains a top priority. CPE will continue strengthening proactive communications, crisis communications and media relations while expanding the City's ability to quickly respond to misinformation and provide timely, accurate information during routine operations and emergencies. The department will also continue improving customer service through 311, MyFW and other service channels by leveraging technology to provide faster responses, improve service delivery and enhance the overall customer experience.
- The department will continue modernizing the City's digital communications infrastructure by expanding accessibility, improving website usability and ensuring compliance with Americans with Disabilities Act Title II web accessibility requirements. These efforts will help ensure all residents have equitable access to City information, programs and services while positioning the City to meet federal compliance requirements.
- Following the transfer of the Open Records division in FY26, CPE will continue building a comprehensive public records program focused on consistency, efficiency, legal compliance and transparency. The department will strengthen partnerships with City departments, improve processes and training, and continue enhancing technology that supports timely responses to public information requests.

- As communications technology and public expectations continue to evolve, CPE will invest in modern communication tools, digital platforms and multimedia capabilities to improve public engagement and expand the City's ability to reach residents across multiple channels. Planned investments in FWTV production technology will enhance transparency, improve the quality of public meetings and support the delivery of professional video content that informs and educates the community.
- Finally, attracting, developing and retaining a highly skilled workforce will remain essential to the department's long-term success. CPE will continue investing in employee development, leadership, succession planning and workplace culture to ensure the department remains responsive, innovative and well positioned to support the City's strategic priorities.

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
License & Permits	20,047,106	19,999,795	19,999,795	24,629,136	4,629,341	23.15 %
Charge For Services	8,664,269	9,116,019	9,371,440	9,675,446	559,427	6.14 %
Other	708,604	770,000	770,000	991,729	221,729	28.80 %
Transfer In	2,422,071	2,460,453	2,460,453	2,566,279	105,826	4.30 %
Total Revenues	**31,842,050**	**32,346,267**	**32,601,688**	**37,862,590**	**5,516,323**	**17.05 %**
Expenses						
Salary & Benefits	24,916,708	25,966,464	25,966,464	27,260,044	1,293,580	4.98 %
General Oper & Maintenance	5,174,773	4,482,828	4,738,249	4,395,202	(87,626)	(1.95) %
Transfer Out & Other	50,000	—	—	—	—	— %
Total Expenses	**30,141,481**	**30,449,292**	**30,704,713**	**31,655,246**	**1,205,954**	**4.0 %**
Grand Total	**1,700,569**	**1,896,975**	**1,896,975**	**6,207,344**	**4,310,369**	**227.2 %**

Fund	FY2026 AP	FY2026 FTE	FY2027 AP	FY2027 FTE	Change AP	Change FTE
General Fund	239.00	238.75	236.00	235.75	-3.00	-3.00
Total	**239.00**	**238.75**	**236.00**	**235.75**	**-3.00**	**-3.00**

DEPARTMENT PURPOSE AND GOALS

The Development Services Department’s mission is to “Working 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 development and community stakeholders to guide growth through innovative, inclusive, and accountable relationships and provide an exemplary customer experience.” The Department achieves these goals through five divisions: Customer Care, Development Coordination, Permitting and Inspections, Zoning and Design Review, and Infrastructure. These five divisions and their teams are further described herein.

The **Customer Care Division** provides initial customer support and supports initial customer interaction through consistent communication and training across the department. This division is made up of three sections: Support Services, Communications, and Training. The Development Support Services Section is responsible for permitting services and customer intake. The Communications Section is charged with creating a voice for the department and proactively communicating changes, updates, and improvements both internally and externally to the community we serve. The Training Section identifies, coordinates, facilitates and supports training for Development Services staff across the department covering topics such as leadership and creating an exceptional customer experience.

The **Development Coordination Division** provides administrative and interdisciplinary support for the development process. It comprises five key sections: Contract Management, Transportation Impact Fee, Project Facilitation, Strategic Operations, and Business Support. Contract Management addresses the administrative requirements for developer-installed public and private infrastructure, from roads to utilities. The Transportation Impact Fee (TrIF) team administers and leverages the TrIF funds for public roadway infrastructure through partnerships. Strategic Operations monitors and analyzes development record data and manages the city-wide record management system, acting as an IT liaison. Project Facilitation expedites significant and signature development projects by leading inter-departmental teams and acting as a developer's liaison, ensuring regulatory compliance. Business Support manages the department's budget, forecasting, and purchasing; and includes Human Resources functions such as hiring and payroll.

The **Permitting and Inspections Division** reviews and inspects all construction projects for compliance with construction codes to ensure safety and sound building practices. The division also ensures compliance with the city's gas well ordinance. This division is comprised of four teams in two sections. The Building Plan Review section includes the Building Plan Review Team that reviews plans for compliance with the adopted codes and the X-team that provides expedited reviews for a fee. The Inspections Section includes the building inspectors and gas well inspectors. The building inspectors inspect buildings and signs under construction for conformance to the approved plans and adopted codes. The gas well inspectors are responsible for monitor work taking place at gas well sites and annual safety inspections of gas well drilled in City as well as other contracted municipalities.

The **Zoning and Design Review Division** provide zoning, platting, annexation, review board administration, and compliance for development. The division is made up of four sections: Zoning and Land Use; Historic Preservation, Form-Based Codes, and Downtown Design; Zoning and Plan Review, Urban Forestry, and Zoning Appeals; and Platting and Annexation. The Zoning and Land Use Section administers the city's zoning regulations. The Historic Preservation, Form-Based Codes, and Downtown Design Section administers the city's historic preservation and urban design ordinances. The Zoning and Plan Review, Urban Forestry, and Zoning Appeals Section staffs administer Urban Forestry regulations and two Zoning Boards of Adjustment. The Platting and Annexation Section administers the city's subdivision regulations, the City Plan Commission, and implements the city's annexation policy.

The **Infrastructure Development Division** is dedicated to ensuring compliance with city infrastructure standards while providing a flexible, timely, and predictable review experience for the development process. The Division includes four key sections: Transportation Development Review (TDR), Infrastructure Plan Review Center (IPRC), Stormwater Development Services (SDS), and Water Development Services (DSWS). TDR reviews traffic impact analyses for new developments, ensuring adherence to the city's Master Thoroughfare Plan. The IPRC advises on growth and development, including a team for small-scale infrastructure projects. SDS reviews development applications for drainage and floodplain compliance, while DSWS reviews water and wastewater plans. Ultimately, the Division prioritizes safety, adherence to standards, and delivering an exceptional customer experience.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $1,682,665 for previously approved costs associated with pay-for-performance adjustments, rising health care expenses, temporary employee support, incentive pay, and pension contributions.
- Increases by $85,283 for previously approved costs associated with risk management, administrative expenses, and IT solutions allocations to decrease budget in FY27.
- Decreases by ($202,995) in General Operating and Maintenance, primarily due to training and workshop.

The Recommended Budget Decision Packages:

- Increases by $30,000 for the Door-to-Door Vendor permit and the cost will be offset by the reinstated fees for Door-to-Door Vendor Permits.
- Increases by $693,064 and four (AP), including $513,399 in Salary & Benefits , and $179,665 in Operating & Maintenance to support services related to increased development activity.
- Decreases by (9,785) to align the electricity budget with actual expenditures.
- Decreases by ($45,809) in Salary & Benefits by eliminating one (AP) - Customer Service Representative - to help balance the fund.
- Decreases by ($138,337), in operation and maintenance costs to decrease travel/training budgets in FY27.
- Decreases by ($141,673) in Salary & Benefits by freezing two (APs) - Sr. Customer Service Representatives - for full year to help balance the fund.
- Decreases by ($218,404) in Salary & Benefits and two (APs) - one in Development Services Strategic Operations and one Business Support Services - to help balance the fund.
- Decreases by ($257,292) in Salary & Benefits and four (APs) - one Sr. Customer Service Representative and three Customer Service representatives - to help balance the fund.
- Decreases by ($270,763) in Salary & Benefits by freezing four (APs) - Assistant Development Services Director, Business Process Analyst I, and two Sr. Customer Service Representatives for half the year to help balance the fund.

HORIZON ISSUES

- State and County initiatives are limiting traditional revenue streams, leading to a greater dependence on new development and redevelopment to increase tax revenues. At the same time, there is a renewed emphasis on utilizing fees to support expenditures instead of relying more heavily on taxes. The development process is increasingly supported by these fees, making them a critical component of the city’s financial sustainability.

- The Extra Territorial Jurisdiction (ETJ) is becoming more volatile, as residents now have the ability to opt out, reducing the city's control over certain areas. Meanwhile, developers continue to push for annexation of ETJ land, contributing to the city's expansion. Infill and redevelopment projects within the current city limits are also increasing, adding to capacity and creating a growing customer base that demands additional city resources and services.
- There is a sustained need for thoughtful zoning, planning, and intentional pathways to facilitate both infill and redevelopment inside the loop. This work must be balanced with managing new growth from ETJ areas. These efforts are essential to ensuring that Fort Worth's continued expansion is consistent with its historic character and community values—all while navigating rapidly changing short-term economic conditions.
- Hiring engineers, planners, and inspectors is increasingly competitive due to higher compensation and demand in the private sector. While short-term recruitment has been helped by federal layoffs, the overall employment market remains challenging. The department is actively adjusting its strategies to attract and retain highly skilled professionals, recognizing that these roles are vital to sustaining service quality and keeping pace with development demands.
- The department is implementing key system upgrades to improve service delivery. The contract for the comprehensive replacement and rebuild of the department's record management system was awarded and the work will begin in FY2027, with full implementation projected to take two years.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Customer Care				
Percent (%) of call wait-times under 3 minutes	90 %	95 %	95 %	95 %
Percent (%) Customer Relationship Management (CRM) calls responded to within 2 business days	97 %	95 %	95 %	95 %
Percent (%) of in-person wait time under 20 minutes	94 %	98 %	95 %	95 %
Training				
Percent (%) of CX DSD training conducted quarterly (One Day Class - 4 x per year)	100 %	100 %	100 %	100 %
Percent (%) of power skills training for DSD leadership conducted each month	100 %	100 %	100 %	100 %
Communication				
Percent (%) of DSD webpages review every six months	100 %	68 %	100 %	100 %
Percent (%) of TV news media requests answered within 1 business day	86 %	100 %	100 %	50 %
Percent (%) of total of 5 annual city news/ roundup articles created on DSD processes, changes, or highlights	100 %	100 %	100 %	100 %
Human Resources				
Percent (%) of compliance with 7-5-3 hiring timeline	59 %	26 %	100 %	95 %
Zoning Plan Review, Planners & Case Mgmt				
Percent (%) of zoning case review comments provided to applicant within 7 business days	100 %	100 %	95 %	95 %
Percent (%) of sign permit review comments provided to applicant within 7 business days	100 %	100 %	95 %	95 %
Percent (%) of UF first review within 7 business days	97 %	99 %	95 %	95 %
Percent (%) of intake for expedited Zoning Verification Letters application to issuance within 3 business days	93 %	100 %	95 %	95 %
Percent (%) of building permit initial reviews completed within 7 business days	100 %	100 %	95 %	95 %
Preservation & Design				
Percent (%) of building permit review times from intake to submit first comment within 7 business day	87 %	100 %	95 %	95 %

Percent (%) of administrative review times from intake of complete application to issuance of Certificate of Appropriateness (COA) within 5 business days	81 %	93 %	95 %	95 %
Percent (%) of HCLCs intake to case being heard at the Historic & Cultural Landmark Commission (HCLC) within 25 business days	92 %	100 %	95 %	95 %
Zoning Land Use				
Percent (%) of notices going to the public error free (Zoning Staff errors)	98 %	95 %	95 %	95 %
Business Support				
Percent (%) of variation between Actual and Projected Revenue	0.7 %	6.9 %	<+/-10%	<+/-10%
Percent (%) of variation between Actual and Projected Expenses	(2.8)%	(0.7)%	<+/-10%	<+/-10%
Percent (%) of invoices paid within 30 days per state law	98 %	83 %	100 %	100 %
Development Facilitation				
Percent (%) of application to invites for PDC scheduled meeting time within 5 business days	83 %	100 %	95 %	95 %
Percent (%) of all reviews completed with comments in the PDC record 5 business days prior to scheduled PDC (FY26 goal of 10 business days)	44 %	84 %	95 %	95 %
Strategic Operations				
Percent (%) of time for DAC and IR drafts submitted to executive leadership within the first 2 business days each month	83 %	100 %	92 %	92 %
Percent (%) of first response of all Accela tickets within 2 business days	95 %	90 %	95 %	95 %
Percent (%) of new platted addresses (10 lots or less) added to GIS address layer within 2 business days of Fire assigning the address	81 %	89 %	95 %	95 %
Percent (%) of new platted addresses (11 lots or more) added to GIS address layer within 5 business days of Fire assigning the address	71 %	89 %	95 %	95 %
Percent (%) of zoning cases mapped within 15 business days	91 %	71 %	95 %	95 %
Percent (%) of addresses edited in the GIS address layer within 1 business day	100 %	100 %	95 %	95 %
Percent (%) of response time for PIRs completed within 9 business days (less than the State law required 10 business days)	97 %	93 %	95 %	95 %
Transportation Impact Fee Program				

Percent (%) of residential transportation impact fee analysis are completed within 7 business days	98 %	100 %	95 %	95 %
Percent (%) of commercial transportation impact fee analysis are completed within 7 business days	97 %	99 %	95 %	95 %
Percent (%) of time from Credit Agreement complete application to first draft (City time) within 15 business days	81 %	67 %	95 %	95 %
Platting & Annexation				
Percent (%) of platting decisions made within 30 day shot clock and 15-day shot clock	62 %	95 %	95 %	95 %
Percent (%) SB 2038 ETJ Release petitions are verified and approved within 10 business days	65 %	100 %	95 %	95 %
Contract Management Section				
Percent (%) of Storm Water Facilities Maintenance Agreements applications to execution within 7 business days (CM team time)	59 %	80 %	95 %	95 %
Percent (%) of CFA applications to execution of Community Facilities Agreement within 9 business days (CM team time)	97 %	93 %	95 %	95 %
Percent (%) of IRPC Easement, Easement Vacation, and Non-IPRC Easements application to execution within 10 business days (CM team time)	— %	76 %	95 %	95 %
Infrastructure Plan Review Center (IPRC)				
Percent (%) of 1st plan reviews completed within in 10 business days	96 %	92 %	95 %	95 %
Percent (%) of IPRC records with 2 or less compliance review iterations	81 %	66 %	95 %	95 %
Percent (%) of time from post-plan approval to construction package out within 16 business days (IPRC time excluding CFA)	89 %	86 %	95 %	95 %
Stormwater Development Services				
Percent (%) of Storm Water Facilities Maintenance Agreements and Encroachment applications to execution within 7 business days (CM team time)	92 %	99 %	95 %	95 %
Percent (%) of CFA applications to execution of Community Facilities Agreement within 9 business days (CM team time)	89 %	100 %	95 %	95 %
Percent (%) of IRPC Easement, Easement Vacation, and Non-IPRC Easements application to execution within 10 business days (CM team time)	88 %	93 %	95 %	95 %

Transportation Development Review				
Percent (%) of TIA Study reviews completed within 10 business days	86 %	100 %	95 %	95 %
Percent (%) of sidewalk waiver reviews that occur within 5 business days	98 %	91 %	95 %	95 %
Percent (%) of IPRC 1st plan reviews completed within 10 business days	N/A	95 %	95 %	95 %
Development Services Water Section				
Percent (%) of IPRC 1st plan reviews completed within 10 business days	99 %	95 %	95 %	95 %
Percent (%) of encroachment reviews completed within in 5 business days	96 %	93 %	95 %	95 %
Percent (%) of plat reviews completed within in 10 business days (1st iteration)	81 %	88 %	95 %	95 %
XTeam				
Percent (%) of full plan review time from application acceptance to XTeam meeting facilitated within 5 business days	97 %	99 %	90 %	90 %
Percent (%) average time for revisions and corrections within 3 business days	98 %	99 %	90 %	90 %
Percent (%) highly satisfied and satisfied customer satisfaction survey for XTeam	100 %	100 %	90 %	90 %
Building Plan Examiners				
Percent (%) initial commercial building plan reviews completed within 7 business days	N/A	99 %	95 %	95 %
Percent (%) of Accepted 24-hour applications reviewed within 1 business day	N/A	99 %	95 %	95 %
Percent (%) highly satisfied and satisfied customers satisfaction survey for building plan review process	97 %	97 %	90 %	90 %
Small Scale Infrastructure Program				
Greater than 80% of quoted projects proceed through SSIP process to completion	— %	60 %	80 %	80 %
Average time to release platting/permitting holds less than 2 weeks	99 days	44 days	14 days	14 days
Time to refund remaining balance after completing project less than 60 days	— %	44 days	60 days	60 days
Inspection				
Percent (%) inspections completed by the requested date	100 %	100 %	98 %	98 %
Percent (%) of all inspections to be video inspections	6 %	13 %	20 %	20 %
Percent (%) highly satisfied and satisfied customer satisfaction survey for inspectors	100 %	100 %	90 %	90 %

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Total Revenues	**—**	**—**	**—**	**—**	**—**	**— %**
Expenses						
Salary & Benefits	2,013,679	—	—	—	—	— %
General Oper & Maintenance	994,716	—	—	—	—	— %
Total Expenses	**3,008,395**	**—**	**—**	**—**	**—**	**0.0 %**
Grand Total	**(3,008,395)**	**—**	**—**	**—**	**—**	**— %**

DEPARTMENT PURPOSE AND GOALS

In FY2026, as part of the Citywide reorganization, the Diversity & Inclusion Department was consolidated with other city departments. Small Business Development is now with the Economic Development Department, the Civil Rights Enforcement and Employee Education programs is now with the Human Resources Department, and a portion of Contract Compliance is now with the Financial Management Services Department.

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	13,025	—	—	—	—	— %
Use of Money	857,670	128,438	128,438	141,923	13,485	10.50 %
Other	17,572	6,000	6,000	6,000	—	— %
Transfer In	725,714	597,996	597,996	597,996	—	— %
Total Revenues	**1,613,981**	**732,434**	**732,434**	**745,919**	**13,485**	**1.84 %**
Expenses						
Salary & Benefits	2,132,581	2,481,680	2,481,680	2,939,732	458,052	18.46 %
General Oper & Maintenance	37,564,064	2,146,873	2,236,873	1,826,494	(320,379)	(14.92) %
Transfer Out & Other	8,759,141	5,120,000	5,030,000	500,000	(4,620,000)	(90.23) %
Total Expenses	**48,455,786**	**9,748,553**	**9,748,553**	**5,266,226**	**(4,482,327)**	**(46.0) %**
Grand Total	**(46,841,805)**	**(9,016,119)**	**(9,016,119)**	**(4,520,307)**	**4,495,812**	**(49.9) %**

	FY2026		FY2027		Change	
Fund	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
General Fund	17.00	17.00	19.00	19.00	2.00	2.00
Grants Operating Other	3.00	3.00	4.00	4.00	1.00	1.00
Total	**20.00**	**20.00**	**23.00**	**23.00**	**3.00**	**3.00**

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 it has a commitment to "quality of place" throughout the community. This effort supports the vision of competing successfully on the national and international stage for creative, high-growth businesses and the talented individuals who fuel them. The Economic Development Department accomplishes this through three divisions: Revitalization, Small Business, and Business Attraction and Retention.

The **Revitalization Division** leads the “Full Strength Fort Worth” revitalization strategy and place making efforts in and near our revitalization target areas and east side TIF districts by providing programming for community development and capacity building, resources and access to capital, place making strategies and incentives and fostering new, catalytic development on City-owned land.

The **Small Business Division** focuses on growing and retaining small businesses in the City of Fort Worth and encouraging small business involvement in government contracts. Efforts are led primarily through targeted programming that includes financial literacy, marketing strategies, and business plan development at the James E. Guinn Entrepreneurial Campus. Additionally, this division works to identify and meet the needs of Fort Worth’s workforce pipeline, both in the City’s target industries and its small businesses.

The **Business Attraction and Retention Division** works in tandem with the Fort Worth Economic Development Partnership to engage in the proactive recruitment of large-scale corporate entities within our target sector industries, which will lead to an increase in higher-wage job creation and a higher commercial tax base. This division also assists with research of economic trends and demographics, negotiation and support for catalytic and other strategic real estate development projects, and administration of component units. Department administration oversees policy, payroll, and human resources functions.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $152,442 in Salary & Benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Decreases by ($38,309) in General Operating and Maintenance, primarily due to training and workshop, travel reimbursement, and other contractual services.
- Decreases by ($80,421) for previously approved costs associated with retiree health, fleet, risk, stormwater utility fee, and IT solutions allocation costs.

The Recommended Budget Decision Packages:

- Increases by $123,156 and one authorized position (AP) for the Small Business Division Program (SBDP).
- Increases by $136,341 and one authorized position (AP) to help the department within the Revitalization division.
- Decreases by ($1,950) in operating and maintenance in costs associated with IT solutions allocation costs to decrease budget in FY27.
- Decreases by ($20,369) in operating and Maintenance in electricity to decrease budget in FY27.
- Decreases by ($44,033) for non-renewal of the vendor service agreement for Small Business Enterprise expedited certification program with the North Central Texas Regional Certification Agency (NCTRCA).
- Decreases by ($89,184) in operation and maintenance costs to decrease travel/training budgets in FY27.
- Decreases by ($120,000) to discontinue the Economic Development department’s annual Interfund Transfers Out to the Fort Worth Convention and Visitors Bureau (Public Events) for the National Public Relations Marketing Fund.
- Decreases by ($4,500,000) in transfer out to EDIF in order to balance the fund.

Grants Changes

- Increases by $123,156 and one authorized position (AP) for the Small Business Division Program (SBDP) in the Grants Operating Other.

HORIZON ISSUES

- Major projects, such as the Texas A&M Downtown Campus expansion, the new UTA West Campus, and the newly created Near Westside TIF (TIF 17) will bring new opportunities for economic growth and development. These projects are expected to drive job creation, increase tax revenues, and attract businesses for years to come.
- As the city navigates economic uncertainty, impacts from proposed tariffs, and federal mandates, the department is exploring opportunities in technology and AI to meet future workforce demands and pivot to alternative strategies. Workforce development initiatives will focus on upskilling residents for tech-driven industries.
- Supporting local small businesses, particularly through partnerships with all Fort Worth chambers of commerce, remains a priority for promoting economic access and programming for all small businesses. The department provides technical assistance and access to capital to help small businesses succeed.

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Competitive Edge				
Implement a more dynamic environment that embraces and fuels commercial development, high-wage job growth, and support for small business startups.				
Percent of attracted jobs with average wage at or above the City of Fort Worth median	93 %	88 %	100 %	100 %
Total jobs committed from incented projects approved this fiscal year	$ 3,409	$ 3,952	$ 2,000	2,000
Progress towards goal of 5 million square feet annually of new industrial space in Fort Worth by 2026 (to date 34,312,218 have been added)	1,128,512	1,128,512	5,000,000	5,000,000
Progress towards goal of 200 new hotel rooms delivered annually within a 10-minute walk of the Convention Center (to date 1,218 rooms have been added)	147	144	200	200
Creative Businesses				
Raise the City of Fort Worth's profile as a leading center for creative people and businesses and encourage innovation				
Percentage of incented projects that fall within the City of Fort Worth target industries	67 %	83 %	75%	75%
Percentage of incented projects with the City of Fort Worth target industries with wage at or above the City of Fort Worth median wage	100%	100%	100 %	100%
Total jobs committed from incented projects in target industries	3,037	3,952	1,500	1,500
Capital investment of incented projects in target industries	$1B	$1B	$500M	$500M
Capital Infusion to Clients through BAC	$39M	$25M	$25M	$25M
Community Vitality				
Develop a more targeted approach to encourage economic development in Fort Worth's neighborhoods and commercial corridors, including how we support the growth of independent, locally-owned small businesses, including minority-owned firms.				
Goal of $75 million annually in capital investment within revitalization target areas	$69M	$53M	$75M	$75M
Value of commercial permits issued for new construction or revitalization in target areas	$12.5M	$92.8M	$50M	$50M
Percentage of increased appraised value of revitalization target areas	9 %	4 %	5 %	5 %
Percentage of increased taxable value of urban TIF Districts	N/A	8 %	6 %	6 %

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Total Revenues	—	—	—	—	—	— %
Expenses						
Salary & Benefits	—	20,268,629	20,268,629	19,454,393	(814,236)	(4.02) %
General Oper & Maintenance	—	455,983	805,983	2,550,913	2,094,930	459.43
Total Expenses	**—**	**20,724,612**	**21,074,612**	**22,005,306**	**1,280,694**	**6.2 %**
Grand Total	**0.00**	**(20,724,612)**	**(21,074,612)**	**(22,005,306)**	**(1,280,694)**	**6.2 %**

	FY2026		FY2027		Change	
Fund	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
General Fund	183.00	179.40	181.00	177.40	-2.00	-2.00
Total	**183.00**	**179.40**	**181.00**	**177.40**	**-2.00**	**-2.00**

DEPARTMENT PURPOSE AND GOALS

The Emergency Management & Communications Department (EM&C) was established by the FY 2026 budget ordinance to consolidate critical emergency management and public safety communications functions. EM&C serves as the city's nerve center for emergency preparedness, response, and recovery, as well as operational control and oversight of the Joint Emergency Operations Center (JEOC), the Joint Information Center (JIC), and public safety communications.

By unifying Fort Worth's emergency management and public safety communications under one department, EM&C strengthens coordination, ensures compliance, and streamlines efforts to protect lives and property. This integrated structure enhances preparedness, response, and recovery operations, while also building resilience throughout the community through effective communication and innovative strategies.

The Office of Emergency Management serves as the city's lead for disaster preparedness, planning, hazard mitigation, public education, and coordination of response and recovery operations.

The Emergency Communications division oversees the City's Emergency Communications and 9-1-1 center, providing the essential link between the public and first responders, coordinating operations, and managing system wide communications protocols.

The Administrative Services division supports the department's operations with budgeting, personnel management, procurement, compliance, and policy development to ensure effective and efficient service delivery.

EM&C is also responsible for maintaining mutual aid agreements and interagency coordination frameworks, ensuring citywide integration of emergency response efforts and continuity of operations during emergencies.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $1,723,085 for previously approved costs associated with fleet, administrative, risk management, and information technology allocations, as well as general operational costs such as fuel, office supplies, and utility costs. When the EM&C department was created from components of the Fire and Police departments, allocation costs and some general operations and maintenance costs were not transferred over due to the timing of where the City was at in its budget process.
- Increases by $796,580 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.

The Recommended Budget Decision Packages:

- Increases by $406,900 in software licenses to fund software for emergency communication dispatchers. The software provides several benefits over the old system as it allows for real-time language translation, stronger management of non-emergent calls through the use of AI, and better data tracking. This software was funded as a pilot project using Crime Control and Prevention Fund dollars in FY 2026.
- Increases by $15,000 to provide funding to the fuel account line in FY 2027 based on usage in FY 2026.
- Decreases by ($36,610) in operation and maintenance costs to decrease travel/training budgets in FY 2027.
- Decreases by ($100,411) in salary and benefits and one authorized position (AP) to reduce one vacant Operations Center Technician position. This position has been vacant for some time and is being reduced as a cost saving measure.
- Decreases by ($141,349) in salary and benefits and one AP to reduce one vacant Assistant Public Safety Support Manager
- Decreases by ($1,369,056) to freeze and unfund 16 AP in FY 2027 for one year. The positions include 15 Public Safety Communicator positions and one Assistant Public Safety Support Manager position, as a cost saving measure.

HORIZON ISSUES

Looking ahead, several emerging challenges and external factors could significantly impact the operations and budget of the Emergency Management & Communications (EM&C) Department. These horizon issues reflect broader changes in public safety, technology, and community growth that may require future adaptation and investment.

Key Horizon issues include:

- The City of Fort Worth’s current 9-1-1 facilities no longer meet the operational demands or resiliency needs of a rapidly growing community. A new ECC is essential to ensure the uninterrupted delivery of life-saving services to the Fort Worth community and to meet the city’s long-term public safety needs. As the population increases and the volume and complexity of public safety requests rise, there is a critical need to establish a modern, consolidated Emergency Communications Center that can:
    - Support advanced technology, including Next Generation 9-1-1 (NG9-1-1) systems.

- ◦ Bring together all public safety call-taking, dispatch, technical operations, and emergency management coordination under one roof for faster, more efficient response.
- ◦ Accommodate future staffing growth and new operational functions as the city expands.

Population Growth and Urban Development:

- Fort Worth's rapid growth is driving higher 9-1-1 call volumes and creating new emergency management challenges, particularly in newly developed or high-density areas. Public safety communication systems and emergency planning efforts will need to be scaled accordingly.
- Increased frequency and complexity of disasters: With the rise in extreme weather events, public health crises, and large-scale emergencies, Fort Worth must continue to strengthen its emergency management capabilities. This includes expanded planning, response coordination, and community preparedness efforts.
- Cybersecurity and critical infrastructure protection: As public safety and emergency management systems become more technologically sophisticated, the risk of cyberattacks targeting critical public safety infrastructure increases. Continuous investment in cybersecurity measures and resilience planning is essential to safeguard operations.
- Regulatory and policy changes: Future changes in state or federal regulations, funding structures, or emergency management requirements could impact departmental operations or resource needs. The department will need to remain flexible and responsive to any such developments.
- Federal Funding and Grant Reliance: Emergency management operations depend heavily on federal grants that support preparedness, response, technology, and recovery. Any reduction or change in federal funding could significantly impact these services or shift costs to the local level.

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Emergency Plan Review				
Perform continuous emergency plan review, validation, and improvement to ensure effective, coordinated, and reliable emergency preparedness, response and recovery.				
Number of Emergency Plans reviewed annually	n/a	50.00 %	50.00 %	50%
9-1-1 Call Response Times				
To align 9-1-1 answer times with industry standards				
90% of all 9-1-1 calls answered within 20 seconds	n/a	89 %	90 %	90%
Preparedness and Outreach				
Provide regular emergency preparedness education and engagement opportunities to internal and external partners to foster readiness during times of crisis. This is measured by the number of training and engagement sessions offered.				
Emergency preparedness Education and Outreach	n/a	10.00	12	24

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	Chg from PY Adopted %
Revenues						
License & Permits	3,267,904	3,722,676	3,722,676	181,917	(3,540,759)	(95.11) %
Charge For Services	372,488	387,528	387,528	4,397,662	4,010,134	1034.80 %
Other	10,455	3,500	3,500	3,500	—	— %
Total Revenues	**3,650,847**	**4,113,704**	**4,113,704**	**4,583,079**	**469,375**	**11.41 %**
Expenses						
Salary & Benefits	3,547,029	4,460,955	4,460,955	4,619,185	158,230	3.55 %
General Oper & Maintenance	830,479	1,013,325	1,013,325	1,076,987	63,662	6.28 %
Total Expenses	**4,377,508**	**5,474,280**	**5,474,280**	**5,696,172**	**221,892**	**4.1 %**
Grand Total	**(726,661)**	**(1,360,576)**	**(1,360,576)**	**(1,113,093)**	**247,483**	**(18.2) %**

	FY2026		FY2027		Change	
Fund	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
General Fund	47.00	45.84	45.00	44.50	-2.00	-1.34
Grants Operating Federal	4.00	7.20	4.00	4.00	0.00	-3.20
Environmental Protection	89.00	86.63	89.00	89.00	0.00	2.37
Solid Waste	72.00	72.33	74.00	74.50	2.00	2.17
Total	**212.00**	**212.00**	**212.00**	**212.00**	**0.00**	**0.00**

DEPARTMENT PURPOSE AND GOALS

The Environmental Services Department promotes a clean, safe community through planning, projects, programs and services spanning solid waste management, environmental quality and consumer health.

The **Consumer Health Division** includes two sections: Consumer Health and Commercial Compliance/Illegal Campsite Abatement. Together, these sections provide a wide range of inspection, monitoring, and compliance services to protect residents and visitors from environmental health risks.

The Consumer Health section promotes clean, safe, and sanitary establishments and practices that protect consumers from negative health impacts such as food-borne and vector-borne diseases. Key activities include issuing health permits, performing routine inspections, and conducting complaint investigations for restaurants, grocery stores, other food establishments, temporary food vendors, public swimming pools/spas, childcare centers, and hotels/motels. The section also provides health-related building plan reviews, food handler and food manager training, childcare and pool operator training, and enforcement of backflow prevention, on-site sewage facilities, and smoking ordinances. Consumer Health oversees the mosquito surveillance program to proactively control vector-borne diseases and reduce exposure risks. The division also supports emergency preparedness and response efforts for public health emergencies, including disease outbreaks and water main breaks/boil-water notices.

The Commercial Compliance/Illegal Campsite Abatement section promotes clean, safe commercial properties and zoning practices. Commercial Compliance activities include inspections and investigations related to zoning violations (e.g., illegal land use enforcement, outdoor storage), property maintenance, and nuisance issues such as debris accumulation. The Illegal Campsite Abatement team mitigates health hazards created by illegal campsites, including trash, debris, and human or animal waste. The team ensures legal due process in identifying responsible parties for cleanup and works collaboratively with internal and external partners—including law enforcement, property owners, and community leaders—to build capacity and to support a safe, clean, attractive city.

In Fiscal Year 2027, proposed Consumer Health fee adjustments align fees with the cost of service to keep revenues and expenses in balance for Consumer Health services. Fee changes are limited and include phased increases for limited-service hotels/motels and swimming pools/spas (Year 2 of a two-year adjustment), as well as a tiered childcare permit structure that scales with facility capacity. Due to the improved structure of the tiered health permit fee, the revenues associated with it have been moved from License & Permits to Charges for Services.

FY2026 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $175,495 due to prior year commitments related to the City's pay for performance program and allocation costs.
- Increases by $158,230 in salary and benefits for previously approved costs associated with rising health care costs, bilingual pay, and longevity pay.
- Increases by $63,662 in operations and maintenance expenses due to increased allocation charges, vehicle repair and maintenance, and the rising costs of fuel.

The Recommended Budget Decision Packages:

- Decreases by ($97,299) and one Authorized Position (AP) due to the Environmental Services Director being moved from the General Fund to be split equally between the Environmental Protection Fund and the Solid Waste Fund.
- Decreases by ($77,118) and one Authorized Position (AP) due to Buyer I being moved from the General Fund to the Solid Waste Fund to align the position's funding source with its job duties.

HORIZON ISSUES

- Proposed adjustments to Consumer Health permit and service fees will continue to be reviewed and incrementally updated to maintain full cost recovery for services provided to customers and permitted entities. Annual reviews of the Consumer Health fee schedule will help ensure Consumer Health revenues adequately recover the costs of services delivered.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
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	99.00 %	99.68 %	95.00 %	100.00 %
% completion of required inspection at high risk permitted restaurants, childcare, pools, motels & hotels	109.00 %	100.00 %	95.00 %	100.00 %

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	601,097,557	641,383,762	641,383,762	659,569,444	18,185,682	2.84 %
Sales Tax	247,802,600	263,000,000	263,000,000	276,000,000	13,000,000	4.94 %
Other Tax	60,655,554	61,683,953	61,683,953	63,110,484	1,426,531	2.31 %
License & Permits	383,046	31,617	31,617	33,129	1,512	4.78 %
Intergovernmental	126,147	121,200	121,200	116,000	(5,200)	(4.29) %
Charge For Services	18,230,162	22,622,271	22,622,271	26,364,091	3,741,820	16.54 %
Use of Money	28,023,495	992,239	992,239	1,024,239	32,000	3.23 %
Other	1,846,773	382,335	382,335	418,915	36,580	9.57 %
Non Operating	70,700	5,000	5,000	500	(4,500)	(90.00) %
Transfer In	44,225,278	47,342,516	47,342,516	51,411,322	4,068,806	8.59 %
Total Revenues	**1,002,461,312**	**1,037,564,893**	**1,037,564,893**	**1,078,048,124**	**40,483,231**	**3.90 %**
Expenses						
Salary & Benefits	12,985,797	13,672,939	13,672,939	14,189,721	516,782	3.78 %
General Oper & Maintenance	3,371,803	3,320,407	3,320,407	3,550,828	230,421	6.94 %
Total Expenses	**16,357,600**	**16,993,346**	**16,993,346**	**17,740,549**	**747,203**	**4.4 %**
Grand Total	**986,103,712**	**1,020,571,547**	**1,020,571,547**	**1,060,307,575**	**39,736,028**	**3.9 %**

	FY2026		FY2027		Change	
Fund	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
General Fund	104.00	104.00	103.00	102.50	-1.00	-1.50
Emergency Medical Services	0.00	0.00	7.00	7.25	7.00	7.25
Risk Financing	0.00	0.00	9.00	9.25	9.00	9.25
Total	**104.00**	**104.00**	**119.00**	**119.00**	**15.00**	**15.00**

DEPARTMENT PURPOSE AND GOALS

The Financial Management Services Department has a central oversight of the administration of financial activities across the City. These duties are performed by the following divisions: Administration, Accounting, Fiscal and Risk 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 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 division 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. Financial Reporting within the Accounting Division prepares all financial publications including the City's Annual Comprehensive Financial Report (Annual Report) and coordinates the annual external audit by an independent audit firm as required by the City's charter within the Department of Financial Management Services and throughout the city. This division also assists with general ledger maintenance and completes complex entries to ensure compliance with modified accrual and accrual level account requirements as promulgated by the Governmental Accounting Standards Board (GASB).

The **Fiscal and Risk Management Division** is responsible for managing the City's commercial insurance, self-insurance, and liability programs. The division also oversees Emergency Medical Services (EMS) billing and collections, as well as the administration of the City's payroll operations. Additionally, the 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 technological solutions across the department.

The **Central Purchasing Division** is responsible for the procurement of goods and services for all city departments, assists with the disposal of obsolete or surplus materials/equipment, manages the City's Purchasing Card Program, manages the City's vendor relationships, and oversees the city-wide mail operations.

The **Treasury Division** is responsible for managing the City's cash, investments, debt, revenue, and disbursement functions. This includes oversight of the City's cash and investment portfolios in accordance with the Texas Public Funds Investment Act, with an emphasis on safety, liquidity, and return optimization. Treasury also administers the City's large and complex debt portfolio, including bond issuance, compliance, and ongoing disclosure. Accounts Payable manages citywide vendor disbursements, ensuring timely and accurate payments in alignment with City policies and internal controls. Treasury also supports the billing and collection of various citywide revenue sources. All functions are carried out with a focus on transparency, legal compliance, and fiscal responsibility.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $424,472 for previously approved costs associated with other contractual services risk management, administrative cost, and IT solutions allocation costs.
- Increases by $374,418 for previously approved costs associated with regular employee salaries, rising health care costs, and pension contributions.
- Increases by $304,270 in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- Increases by $60,000 due to the collection of property tax.

- Increases $43,459 to offset inflationary impacts on general operating costs, ensuring continuity of essential operations at current service levels.
- Decreases by ($194,978) for previously approved costs, primarily associated with reductions in consultant services and training expenses.

The Recommended Budget Decision Packages:

- Increases by 107,568 and one authorized position (AP) for a Buyer I to enhance the purchasing division, offset by a transfer from the Water fund.
- Decreases by ($194,736) and two AP (authorized personnel) including a Purchasing Assistant and an Administrative Services Coordinator due to vacancy elimination.
- Increases by $32,000 to fund Cash Flow Forecast Software which will modernize and streamline daily liquidity operations by automating cash positioning, improving cash flow forecasting, and enhancing organization-wide visibility into available funds.
- Decreases by ($55,062) due to reduce contract labor, temporary staffing, office supplies and training expenses to balance the fund.
- Decreases by ($115,000) due to the reduction in audit firm expenses.
- Decreases by ($138,204) due to the approved split funding of the Deputy Director Salary between the department, the risk fund and the EMS fund.

HORIZON ISSUES

- Loss of critical financial and institutional knowledge from employee attrition threatens FMS's operational stability, succession planning, and long-term ability to support organizational priorities
- Maintaining compliance in response to constantly evolving regulations and reporting standards, including GASB updates and State/Federal/Local laws and mandates which can result in potential financial system or application updates
- Optimizing the City's debt portfolio while ensuring effective oversight of debt issuance, compliance, and repayment amid market fluctuations and regulatory changes
- Safeguarding banking and cash portfolios against cybersecurity threats and market volatility

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 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). Financial Reporting within the Accounting Division provides timely and accurate financial statements and reports for internal and external users, detailing the financial position and the financial health of the City.				
% of fund reviews for prior month completed by the end of the current month	63.00 %	85.00 %	95.00 %	100.00 %
% of journal entries posted/denied within three business days from the date it was submitted	97.00 %	99.00 %	95.00 %	100.00 %
Grants closeout within 60 days of liquidation period ending	N/A	N/A	95.00 %	100.00 %
Average # of days to close Chartfield Maintenance tickets after required budget approval is received	1.51	1.66	3.00	3.00
Number of external audit findings (citywide)	0	0	—	—
Number of external audit findings (Component Unit/Other)	1	0	—	—
GFOA Award for Annual Comprehensive Financial Report	Yes	Yes	Yes	Yes
# of days to produce the Annual Comprehensive Financial Report	137	140	130	130
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 the 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	3.92 %	3.64 %	4.60 %	4.60 %
% of invoices paid within 30 days from the invoice date	86.00 %	89.00 %	85.00 %	100.00 %
% of receivables that are current at the end of each month	12.00 %	9.00 %	25.00 %	25.00 %

Purchasing The Purchasing Division is responsible for purchasing goods and services (excluding Capital Improvement Plan projects), manages the City's Procurement Card program and is responsible for city mail distribution.				
# of days to Complete Assignment of Contract	5.00	8.00	10.00	10.00
# of days to Complete Name Change request	2.42	3.29	5.00	5.00
# of days to Award ITB procurements from the scheduled start	117.00	N/A	100.00	100.00
# of days to Award Cooperatives and ILAs from the scheduled start	33.75	59.00	30.00	30.00
Procurement training hours provided to stakeholders	108.50	90.00	15.00	30.00

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	Chg from PY Adopted %
Revenues						
License & Permits	1,763,075	1,436,500	1,436,500	1,736,500	300,000	20.88 %
Charge For Services	1,438,920	1,180,000	1,180,000	1,180,000	—	— %
Other	1,437,823	970,000	970,000	970,000	—	— %
Non Operating	3,715	—	—	—	—	— %
Transfer In	59,500	59,500	59,500	3,500,846	3,441,346	5783.77 %
Total Revenues	**4,703,033**	**3,646,000**	**3,646,000**	**7,387,346**	**3,741,346**	**102.62 %**
Expenses						
Salary & Benefits	200,066,284	203,558,686	205,358,686	221,733,059	18,174,373	8.93 %
General Oper & Maintenance	24,697,176	23,173,171	23,953,171	27,395,273	4,222,102	18.22 %
Transfer Out & Other	83,078	59,500	59,500	30,286,112	30,226,612	50801.03 %
Total Expenses	**224,846,538**	**226,791,357**	**229,371,357**	**279,414,444**	**52,623,087**	**23.2 %**
Grand Total	**(220,143,505)**	**(223,145,357)**	**(225,725,357)**	**(272,027,098)**	**(48,881,741)**	**21.9 %**

Fund	FY2026 AP	FY2026 FTE	FY2027 AP	FY2027 FTE	Change AP	Change FTE
General Fund	1111.00	1109.75	1112.00	1110.23	1.00	0.48
Emergency Medical Services	598.00	587.80	625.00	601.47	27.00	13.67
Grants Operating Federal	2.00	2.00	2.00	2.00	0.00	0.00
Total	**1711.00**	**1699.55**	**1739.00**	**1713.70**	**28.00**	**14.15**

DEPARTMENT PURPOSE AND GOALS

The Fire Department’s mission is to serve and protect the community through education, prevention, preparedness, and response. It provides protection of life and property from fires, the first response for emergency medical services, fire safety and prevention programs, arson and fire cause investigations, and other services. The department encompasses 45 fire stations and is organized into four major sections: Administration, Executive Services, Operations, and Educational and Support Services.

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

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

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

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

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $27,528,836 in the Transfers Out account to subsidize the Emergency Medical Services Fund. In FY 2026, this funding was housed in the Non-Departmental General Fund budget. In order to be more transparent and align funding with the intended department, the subsidy was moved from Non-Departmental to the Fire Department General Fund budget.
- Increases by $8,276,302 for scheduled increases in civil service employee pay that is outlined in the current Collective Bargaining Agreement.Fire Civil Service employees receive salary increases in accordance with the (CBA) between the City and the Fort Worth Professional Firefighters Association. The City of Fort Worth and the Local 440 are anticipated to go into an evergreen period of the current CBA. As specified in the CBA, the Fire Department's Civil Service personnel will only receive step increases during the evergreen period. No across-the-board raises will be issued, as outlined in the evergreen clause of the CBA.
- Increases by $3,219,295 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by $692,666 for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Decreases by ($59,500) in the transfers out account to reduce the payment to the Aviation Fund and increases the transfer to the Aviation Fund by $83,749 to cover the cost of leasing land for fire stations on Aviation Fund property. Additionally, the Aviation Fund is funding $3,500,846 in costs for fire fighting services on municipal airport property. This will come as a transfer in to the Fire Department General Fund budget.
- Increases by one AP to include the transfer of one Plans Examiner from Development Services to the Fire Department that was not captured in the FY 26 budget.

The Recommended Budget Decision Packages:

- Increases by $8,658,297 in the civil service overtime accounts to align the overtime budgets with actual expenditures.
- Increases by $3,047,064 in the vehicle maintenance accounts. This action aligns the budget with anticipated expenditures.
- Increases by $2,673,527 in the transfer out account to increase the general fund subsidy to the EMS Fund to fund scheduled increases in civil service employee pay that is outlined in the current Collective Bargaining agreement.
- Increases by $106,981 to align the electricity budget with actual expenditures.
- Increases by $40,000 in contractual services to fund increase cost of polygraph examinations for firefighter recruits.
- Increases by $2,956 in salary and benefits to reclassify one Sr. Administrative Assistant to a Communication Specialist. This action algins the work the position is currently doing with the commensurate title and pay-grade.

- Decreases by ($71,185) in salary and benefit costs to freeze one Administrative Assistant for half the fiscal year as a cost saving measure.
- Decreases by ($323,430) in travel and training accounts to reduce overall city expenditures. Funding is provided for required continued education of fire staff.
- Decreases by ($1,958,746), of which ($1,910,791) is reduced from civil service overtime costs and ($47,955) is reduced from operating costs to reduce the Community Risk Reduction initiative within the Fire Department. The sworn positions that were used for this function were “on loan” from various fire stations. These employees will be moved back to their assigned fire station.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
First Responder Services				
From 45 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 %
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 %

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Use of Money	35,048	109,270	175,270	109,270	—	— %
Other	119,039	—	—	—	—	— %
Transfer In	—	353,116	287,116	412,551	59,435	16.83 %
Total Revenues	**154,087**	**462,386**	**462,386**	**521,821**	**59,435**	**12.85 %**
Expenses						
Salary & Benefits	5,791,437	5,356,029	5,333,365	5,141,085	(214,944)	(4.01) %
General Oper & Maintenance	5,341,007	6,077,002	6,052,002	6,234,583	157,581	2.59 %
Transfer Out & Other	54,050	452,406	452,406	475,069	22,663	5.01 %
Total Expenses	**11,186,494**	**11,885,437**	**11,837,773**	**11,850,737**	**(34,700)**	**(0.3) %**
Grand Total	**(11,032,407)**	**(11,423,051)**	**(11,375,387)**	**(11,328,916)**	**94,135**	**(0.8) %**

	FY2026		FY2027		Change	
Fund	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
General Fund	35.00	35.00	33.00	33.00	-2.00	-2.00
Capital Projects Service	0.00	0.00	4.00	4.00	4.00	4.00
Total	**35.00**	**35.00**	**37.00**	**37.00**	**2.00**	**2.00**

DEPARTMENT PURPOSE AND GOALS

The FWLab helps the City of Fort Worth use data to make better decisions. The mission of the FWLab is to build organizational capacity to explore, analyze and learn from data that is discoverable via existing and new municipal systems and sources. The department develops and manages the city's operating and capital budgets, analyzes tax and other revenue sources, coordinates bond programs, and oversees the financial management of special districts. It works to strengthen organizational performance management and continuous improvement, and leads advanced analytics, data governance, and citywide innovation efforts.

The FWLab consists of the following divisions: Budget, Revenue & Special Districts, and Analytics & Intelligence. The Budget division develops, monitors, and manages City budgets for each fiscal year, and focuses on capital strategy including bond program coordination. The Revenue & Special Districts division analyzes and forecasts city revenues, manages establishment and ongoing administration of Public Improvement Districts, and ensures compliance with Chapter 380 economic development agreements. The Analytics & Intelligence division supports strategic planning and performance improvement across the city by leveraging AI, data governance, automation, and advanced analytics to improve budgeting, reporting, and service delivery. The FWLab also includes administrative staff who assist with human resources and fiscal functions, communications, and project management.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $409,403 for anticipated cost increases to appraisal district fees.
- Increases $222,735 for pay for performance salary increases, health insurance cost increases, and pay structure adjustments.
- Decreases by ($22,601) for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Decreases by ($63,013) to meet the City's 1% General Fund reduction directive.

The Recommended Budget Decision Packages:

- Decreases by ($195,840) and one AP to move one Sr. Capital Officer to the Capital Projects Fund.
- Decrease by ($218,270) and one authorized position (AP) due to the elimination of a vacant Assistant Finance Director position.
- Decreases by ($50,000) due to the reduction of funding for Strategic Foresight.
- Decreases by ($114,255) by reducing training, workshops and office supplies.

HORIZON ISSUES

- Unpredictable revenue streams, federal and state legislation, and inflationary pressures continue to constrain local budgets. The department aims to maintain an accurate long-term forecast as conditions evolve.
- Elected officials and the public increasingly expect to see the city budget outside of a traditional line-item format. FWLab continues to explore budgeting techniques linking spending to strategic priorities and outcomes, as well as more interactive digital formats. The emergence of AI-driven tools for forecasting and revenue modeling presents new opportunities for more dynamic budget insights.
- The City's data remains fragmented across multiple departments and systems, even as expectations for advanced analytics and the integration of AI continue to grow. A more robust data governance framework and modern data-warehouse infrastructure would help balance innovation with appropriate risk management and support future decision-making needs.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Budget, Strategy, and Performance 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
Departments Using FWSTAT 2.0 Dashboards	13	20	28	28
Total FWSTAT Meetings Held (Citywide)	26	28	30	30
Lean Six Sigma (LSS)–Trained Staff	63	46	—	109
Revenue and Special Districts Division				
% variance in sales tax budget-actuals	(2.0)%	(2.2)%	≤3%	≤3%
% variance in property tax budget-actuals	(1.9)%	—	≤3%	≤3%

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Other	10,543	—	—	—	—	— %
Transfer In	147,027	154,193	154,193	154,564	371	0.24 %
Total Revenues	**157,570**	**154,193**	**154,193**	**154,564**	**371**	**0.24 %**
Expenses						
Salary & Benefits	5,460,810	6,409,129	6,188,179	6,595,247	186,118	2.90 %
General Oper & Maintenance	2,683,690	2,103,864	2,324,814	2,174,376	70,512	3.35 %
Transfer Out & Other	8,100,000	—	—	—	—	— %
Total Expenses	**16,244,500**	**8,512,993**	**8,512,993**	**8,769,623**	**256,630**	**3.0 %**
Grand Total	**(16,086,930)**	**(8,358,800)**	**(8,358,800)**	**(8,615,059)**	**(256,259)**	**3.1 %**

	FY2026		FY2027		Change	
Fund	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
General Fund	49.00	47.43	48.00	46.43	-1.00	-1.00
Emergency Medical Services	1.00	1.00	1.00	1.00	0.00	0.00
Grants Operating Federal	7.00	6.50	5.00	4.50	-2.00	-2.00
Group Health Insurance	12.00	8.75	12.00	8.75	0.00	0.00
Risk Financing	11.00	12.00	13.00	14.00	2.00	2.00
Retiree Healthcare Trust	0.00	2.25	0.00	2.25	0.00	0.00
Total	**80.00**	**77.93**	**79.00**	**76.93**	**-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, and fostering a work environment that attracts and inspires excellence.

The Human Resources Department is comprised of eight divisions: Benefits, Compensation, Employee Relations & Business Partnerships, Health Advocacy, HR Technology & Analytics, Organizational Development, Safety, and Talent Acquisition. In addition, the department oversees Civil Service and Labor Relations as well as the Office of Civil Rights and related programming.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $382,114 for previously approved costs associated with pay for performance, rising health care costs and pension contributions.

- Increases by $70,830 for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Decreases by ($75,781) in General Operating to help balance fund.

The Recommended Budget Decision Packages:

- Increases by $86,091 in Salary and Benefits due to decrease in Vacancy Savings.
- Increases by $9,350 to align the electricity budget with actual expenditures.
- Zero net impact increasing by one authorized position (AP) to delete one Assistant Director position and transfer one Human Relations Manager and one Sr. Human Relations Investigator position from the Grant Fund to the General Fund. The cost is fully offset by the AP reduction and a reduction in contractual services.
- Zero net impact to reclassify a Human Resources Coordinator to a Financial Payroll Administrator and offset by reducing contractual services.
- Decreases by ($2,745) in meals to help balance the fund.
- Decreases by ($10,877) in memberships, supplies, printing, and postage to help balance the fund.
- Decreases by ($14,175) in advertising to help balance the fund.
- Decreases by ($20,921) in Contractual Services due to savings in FMLA administration.
- Decreases by ($23,000) in Contractual Services to help balance the fund.
- Decreases by ($28,716) and one authorized position (AP) for the reduction of one Administrative Assistant.
- Decreases by ($45,038) in Travel and Training to help balance the fund.
- Decreases by ($63,235) in Salary & Benefits freezing a vacant Part-Time Eligibility Specialist for FY27 to help balance the fund.

HORIZON ISSUES

- The financial stability of the city’s Group Health Fund and related plan/programs remains a critical priority for the next three years as the fund is stabilized and the required reserve amount is restored.
- Investments focused on process automation and visibility of transactional tasks to increase internal and external customer support.
- Talent retention efforts to ensure operational continuity, including a focus on competitive pay, wage progression, and employee development.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Employee Health & Well-Being Administers self-insured medical and worker compensation programs for employees, retirees, and eligible dependents.				
Wellness program participation Pulse requirements.	90 %	90 %	90 %	90 %
Utilization of the Employee Assistance Program.	9 %	9 %	11 %	11 %
Employee Relations/Labor Relations Supports regulatory compliance efforts related to general and sworn Civil Service employees.				
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 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 Supports market equitable pay review. Ensures compliance with state and local Civil Service guidelines.				
Complete 90% of Classification Action Requests (CARs) within 30 days.	90 %	90 %	90 %	90 %

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	173,902	132,940	132,940	61,940	(71,000)	(53.41)%
Fines & Forfeitures	43,393	44,000	44,000	44,000	—	— %
Other	276,196	850	850	850	—	— %
Transfer In	900,574	532,346	532,346	532,346	—	— %
Total Revenues	**1,394,065**	**710,136**	**710,136**	**639,136**	**(71,000)**	**(10.00)%**
Expenses						
Salary & Benefits	18,237,754	19,335,379	19,335,379	21,095,158	1,759,779	9.10 %
General Oper & Maintenance	11,960,018	11,905,821	12,274,049	11,233,608	(672,213)	(5.65)%
Transfer Out & Other	9,472,519	—	—	—	—	— %
Total Expenses	**39,670,291**	**31,241,200**	**31,609,428**	**32,328,766**	**1,087,566**	**3.48 %**
Grand Total	**(38,276,226)**	**(30,531,064)**	**(30,899,292)**	**(31,689,630)**	**(1,158,566)**	**4 %**

	FY2026		FY2027		Change	
Fund	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
General Fund	283.00	254.63	282.00	254.64	-1.00	0.01
Total	**283.00**	**254.63**	**282.00**	**254.64**	**-1.00**	**0.01**

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:

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

The Department is divided into two divisions: Public Services and Operations.

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

Operations 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, Cultural Initiatives, and Information Technology. Each has a unique responsibility to support the system-wide delivery of library services.

The Fort Worth Public Library serves as the city's liaison with Arts Fort Worth and manages the associated contract. Arts Fort Worth manages the Fort Worth Public Art program, administers a competitive grants program and is partially funded by the City of Fort Worth and the Texas Commission on the Arts. As part of the cultural fiber of the arts community, the Fort Worth Public Library took over administrative oversight of the service agreement between Arts Fort Worth and the City of Fort Worth in FY 2025. The library's strategic focus area of arts and cultural enhancement for community vitality provided an excellent opportunity for coordination and collaboration.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $1,246,729 in Salary and Benefits for the opening of Far Northwest Library, which is scheduled for early FY2027.
- Increases by $1,019,733 for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- Increases by $674,992 due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- Increases by $457,634 for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Decreases by ($254,707) for one-time costs due to previously approved budget that was only needed for one fiscal year.
- Decreases by ($281,270) in General Operating and Maintenance expenditures to balance the fund.

The Recommended Budget Decision Packages:

- Decreases by ($1,158) in General Operating & Maintenance for electricity.
- Decreases by ($3,500) in Postage for the interlibrary loan service to help balance the fund.
- Decreases by ($14,933) in Contracts reducing the some offsite storage to help balance the fund.
- Decreases by ($17,001) and 1 authorized position (AP) to help balance the fund.
- Decreases by ($30,000) in Library Books and Materials reducing staff initiated orders to help balance the fund.
- Decreases by ($43,000) in Library Books and Materials and Administrative Services reducing purchases of kits to help balance the fund.
- Decreases by ($53,090) in Other Contractual reducing hotspots and lending laptops to help balance the fund.

- Decreases by ($53,500) in Library Books and Materials and Other Contractual reducing materials replacement funding to help balance the fund.
- Decreases by ($60,000) in Library Books and Materials reducing purchase of video games to help balance the fund.
- Decreases by ($61,223) in Travel and Training to help balance the fund.
- Decreases by ($150,000) in Library Books and Materials and Other Contractual reducing the physical materials budget to help balance the fund.
- Decreases by ($424,507) in Library Books and Materials reducing digital materials to help balance the fund.
- Decreases by ($737,412) in Salary and Benefits freezing positions for the full year to help balance the fund.

HORIZON ISSUES

- The library operates an express location at Old City Hall, serving downtown patrons while planning for a permanent downtown branch. The new branch will provide expanded services and resources for city residents. The new branch will be built on the 900 block of Summit Avenue, between 10th Street and Texas.
- Construction for the new Sendera Springs Library in Far Northwest Fort Worth is anticipated to be completed in Fall 2026, with the opening in early 2027. This facility is part of the 2022 Bond Program and will meet the needs of the surrounding communities.
- The Southwest Regional Library and Diamond-Hill Jarvis Branch Library will undergo extensive renovations as part of the 2026 Bond Program. Planning and design for these projects is expected to commence in late 2026.
- The Fort Worth History Center will relocate to 200 Texas Street in late 2027, and the facility at 500 Bolt Street will reopen as Seminary South Branch Library following that move.
- The strategic plan with stakeholders will help align library services with evolving resident needs and technology trends. This plan will guide decisions on programming, outreach, and resource allocation. Work will be completed by the end of FY 2026 and implementation will begin in FY 2027.
- A new community arts incubator will be created at 512 W. 4th Street. A timeline has not yet been determined for this project.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Increase number of in-person visits by 5%	1,232,852	1,255,117	1,317,873	1,317,873
Increase number of new library cards issued by 5%	11,290	14,464	15,187	15,187
Offer a wide variety of programs which meet the educational, recreational, and cultural needs of the community.	10,912	10,019	10,019	10,019
Ensure library programs achieve targeted attendance benchmarks that reflect meaningful community engagement.	131,498	118,617	118,617	118,617
Increase checkout of library materials by 5%	4,345,141	4,450,489	4,673,014	4,673,014
Enhance literacy citywide by increasing participation in year-round reading challenges for residents of all ages	6,041	5,080	5,080	5,080

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	1,274,777	1,245,243	1,245,243	1,412,113	166,870	13.40 %
Fines & Forfeitures	6,863,692	6,542,473	6,542,473	6,759,162	216,689	3.31 %
Other	691	302	302	—	(302)	(100.00) %
Transfer In	374,125	378,110	378,110	349,421	(28,689)	(7.59) %
Total Revenues	**8,513,285**	**8,166,128**	**8,166,128**	**8,520,696**	**354,568**	**4.34 %**
Expenses						
Salary & Benefits	13,791,462	14,271,297	14,451,297	15,002,611	731,314	5.12 %
General Oper & Maintenance	2,247,789	2,479,258	2,299,258	2,402,164	(77,094)	(3.11) %
Transfer Out & Other	600,000	600,000	600,000	600,000	—	— %
Total Expenses	**16,639,251**	**17,350,555**	**17,350,555**	**18,004,775**	**654,220**	**3.8 %**
Grand Total	**(8,125,966)**	**(9,184,427)**	**(9,184,427)**	**(9,484,079)**	**(299,652)**	**3.3 %**

	FY2026		FY2027		Change	
Fund	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
General Fund	142.00	140.31	139.00	136.30	-3.00	-4.01
Special Revenue MC	2.00	2.00	3.00	3.00	1.00	1.00
Crime Control & Prev Distr	1.00	1.00	1.00	1.00	0.00	0.00
Total	**145.00**	**143.31**	**143.00**	**140.30**	**-2.00**	**-3.01**

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

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

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Decreases FTE by (1.01) due to funding changes for two Hearing Officer positions and associated budget cleanup.
- Increases by $747,787 for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by $276,479 in regular salaries to implement equity pay adjustments for Deputy City Marshal classifications, addressing recruitment and retention challenges through quartile alignment and compression relief.
- Increases by $217,645 for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Decreases by ($144,606) to meet the City Manager's 1% reduction directive while prioritizing core court operations.

The Recommended Budget Decision Packages:

- Increases the pool of temporary Municipal Judges from eight to ten within existing funding to improve scheduling flexibility and ensure consistent coverage for 24-hour arraignments.
- Decreases by ($35,375) for a half-year vacancy freeze for one position, with no change to AP.
- Decreases by ($67,341) for reduced travel and training costs.
- Decreases by ($72,967) for one authorized position (AP) due to vacancy eliminations as part of the General Fund reduction directive.
- Decreases by ($148,678), including ($81,205) for eliminating one Senior Municipal Court Clerk AP and ($67,473) for transferring one Municipal Court Clerk I AP to Special Revenue Funds to meet the City Manager's 1% reduction directive while prioritizing core court operations.
- Decreases by ($153,649) for a full-year vacancy freeze for two positions, with no change to AP.

HORIZON ISSUES

- The legacy case management system lacks efficient automation, interdepartmental integration with citation issuing departments is cumbersome, and user-centered service delivery is also challenging. To improve the overall effectiveness and efficiency of the court, investing in the latest service delivery applications and a future-ready case management system should be explored and implemented.

- The aging A.D. Marshall Municipal Court Building will turn 100 years old in 2038 and requires critical modernization to the electrical, plumbing, and HVAC systems and 3 elevators to maintain functionality and safety.
- Legislative and policy shifts add to procedural justice, requiring the court to perform additional steps in case administration. Juvenile justice reform continues, and the court's jurisdiction expansion increases the potential case filings without providing a funding source or improving existing distributions of court costs.
- The ongoing staffing challenge in the Marshals Division may threaten the Court's ability to sustain essential security operations, warrant services, and auxiliary responsibilities at city meetings and lake patrol. Although the court has made recent competitive recruitment improvements including pay, due to the extremely competitive nature for law enforcement personnel, the court may face compounding challenges in the Marshal Division.
- Ongoing general fund budget challenges continue to require the court to prioritize operational activity and personnel expenses to core municipal court operations and impact the level of service delivery to internal and external customers.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Records and Case Management				
Maintain court records and requests for records.				
% of citations that are entered within 2 business days of filing with the court	100 %	100 %	98 %	98 %
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.				
% completion rate for Teen Court Participants	100 %	100 %	80 %	80 %
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	100 %	100 %	100 %	98 %
Warrants				
Serve warrants and apprehend defendants who have active warrants, serve summons, and participate in prisoner transfer				
Total number of warrants served annually	11,803	16,500	7,200	7,200
Building Security				
Maintain security in Court buildings as well as the City Hall.				
Number of prohibited items prevented from entering City Hall	1,049	1,300	700	700
Lake Worth Patrol				
Patrol 3,560 acres of the Lake Worth recreational area, the Fort Worth Nature Center & Refuge, and 14 surrounding city parks				
Number of hours of water patrol conducted annually	1,780	2,150	1,500	1,500
Number of water safety checks conducted annually	2,112	2,200	1,500	1,500

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	311,059	313,680	313,680	416,615	102,935	32.82 %
Other	3,759	2,500	2,500	2,500	—	— %
Total Revenues	**314,818**	**316,180**	**316,180**	**419,115**	**102,935**	**32.56 %**
Expenses						
Salary & Benefits	3,191,572	3,095,694	3,095,694	3,149,669	53,975	1.74 %
General Oper & Maintenance	8,757,586	1,462,504	1,462,504	1,246,398	(216,106)	(14.78) %
Transfer Out & Other	7,075,930	6,852,000	6,852,000	3,425,000	(3,427,000)	(50.01) %
Total Expenses	**19,025,088**	**11,410,198**	**11,410,198**	**7,821,067**	**(3,589,131)**	**(31.5) %**
Grand Total	**(18,710,270)**	**(11,094,018)**	**(11,094,018)**	**(7,401,952)**	**3,692,066**	**(33.3) %**

Fund	FY2026 AP	FY2026 FTE	FY2027 AP	FY2027 FTE	Change AP	Change FTE
General Fund	43.00	22.65	44.00	23.65	1.00	1.00
Grants Operating Federal	51.00	71.45	52.00	71.85	1.00	0.40
Grants Operating Other	0.00	0.40	0.00	0.50	0.00	0.10
Total	**94.00**	**94.50**	**96.00**	**96.00**	**2.00**	**1.50**

DEPARTMENT PURPOSE AND GOALS

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

The mission of the Neighborhood Services Department is to build strong neighborhoods by empowering residents with housing, community development, and social services. In FY2025, the department reorganized under four divisions, including: Administration, Housing and Neighborhood Development, Community Services, and Compliance.

The **Administration Division** comprises four sections: Administrative Financial Services, Planning & Reporting, Public Service Agencies, and Communications. The division is charged with oversight of the department's budgetary, financial, grant management, accounts payable, procurement, technology, communications, fleet management, and human resources functions. Furthermore, the division administers the City's affordable housing loan portfolio, homebuyer assistance programs, and public service agency contracts, and provides accounting support to the Fort Worth Housing Finance Corporation. In fulfillment of its planning and reporting responsibilities, the division prepares and maintains the Five-Year Consolidated Plan, Annual Action Plans, performance reports mandated by the U.S. Department of Housing and Urban Development, grant applications, and the department's key performance indicators.

The **Housing and Neighborhood Development Division** includes the Housing & Community Development, Neighborhood Improvement Program, Community Development Block Grant-Disaster Recovery and Rehabilitation and Home Improvements sections. The division focuses on the development and rehabilitation of affordable housing, the management of community improvement projects and the revitalization of neighborhoods. The division also manages the federal housing tax credit program, supports the Fort Worth Housing Finance Corporation and administers the PRO Housing Grant, Neighborhood Empowerment Zone and Façade Improvement programs. Additionally, the division delivers home repair services to low-income homeowners through Priority Repair, Weatherization, Healthy Homes, and Lead Safe programs.

The **Community Services Division** oversees several key programs, including Community Action Partners (CAP), Veterans Programs, the EnVision Center, and the Housing Opportunities for Persons with AIDS (HOPWA) program. CAP serves as the official Community Action Agency for Tarrant County and is committed to reducing and ultimately eliminating the causes and conditions of financial hardship. CAP provides comprehensive services to disadvantaged individuals, families, and older adults, including utility assistance, rent and emergency rent assistance, case management, job training, financial education, and other related social services. Individuals who meet HUD low-income household guidelines are eligible for services, with priority given to the elderly, persons with disabilities, and parents with children ages five and under. Veterans Programs focus on assisting low-income veterans and eligible spouses by providing support such as home repairs, rent assistance, and utility assistance. HOPWA provides short term and long-term rental assistance to low-income individuals diagnosed with AIDS. All programs are supported through federal, state, and local funding and are designed to help residents move toward greater financial stability while strengthening the overall community.

The **Compliance Division** ensures that all state- and federally-funded grant programs are administered in accordance with applicable laws, regulations, standards, and internal policies. The division provides oversight through training, guidance, and monitoring activities to help maintain strong internal controls, prevent findings, and promote responsible stewardship of public funds.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Decreases by ($29,172) in General Operating and Maintenance, primarily due to consultant and other professional services.
- Decreases by ($30,772) in Salary & Benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Decreases by ($128,404) for previously approved costs associated with retiree health, fleet, risk, stormwater utility fee, and IT solutions allocation costs.

The Recommended Budget Decision Packages:

- Increases by $169,831 and one authorized position (AP) to support the Affordable Housing Bond program and other projects
- Increases by $74,035 and 0 (AP) from grants to correct position allocation and funding between General fund and grants funding.
- Decreases by ($4,747) to align the electricity budget with actual expenditures.

- Decreases by ($7,654) in operating and maintenance in costs associated with IT solutions allocation costs to decrease budget in FY27.
- Decreases by ($24,221) in operation and maintenance costs to decrease travel/training budgets in FY27.
- Decreases by ($70,180) in the Homebuyer Assistance Program (HAP) to decrease budget in FY27.
- Decreases by ($75,000) in the Priority Repair Program (PRP) to decrease budget in FY27.
- Decreases in Salary & Benefits by ($110,847) and freezes one vacant authorized position (AP) for full year to decrease budget in FY27.
- Decreases by ($3,352,000) for the transfer to Pay-As-You-Go (PayGo) capital projects, reduced capacity for capital realignment to the Neighborhood Improvement Program (NIP).

HORIZON ISSUES

- Addressing affordable housing needs for both multifamily and single family residential is a top priority for the department. Increases in population and housing costs have increased demand for housing.
- Heavy reliance on grant funding to cover staffing, programs and services, while the actual demand for programs and services continues to outpace the available funding.
- Outreach and education on available services for low-income residents are being expanded to improve community support. Programs focus on housing assistance, job training, and financial literacy to help residents achieve self-sufficiency are also expanding.
- Nearly 40% of the department's employees are eligible to retire in the next five years making succession planning, leadership and job development programs crucial to sustaining service levels.
- Increasing the use of technology and implementing process improvements to enhance service delivery and customer experiences, while reducing the reliance on paper-based and outdated procedures and practices.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 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.				
40% of clients in case management will demonstrate 15% increased income after 90 days of caseworkers tracking clients' income	16.70 %	35.00 %	40.00 %	40.00 %
Meet or exceed the targeted number of 75 clients that will transition out of poverty per TDHCA guidelines	65	71	75	76
Each caseworker will process an average of 20 cases per week	12	25	20	20
Housing Rehab Programs				
Service provision includes home repairs, energy conservation and home weatherization, and home ownership assistance thereby strengthening and stabilizing neighborhoods.				
Weatherization will have at least 85% of housing units per quarter meet the Blower Door target	94.32 %	90.00 %	85.00 %	85.00 %
Priority Repair Program will serve at least 400 homeowners throughout the fiscal year	338	300	300	300
Neighborhood Development & Stability				
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.				
100% of CDBG fund balance meeting HUD timelines test rules (1.5x annual allocation) on April 30 of each year	100.00 %	100.00 %	100.00 %	100.00 %
100% of NIS expenditures will be met within 3 years of award date	100.00 %	100.00 %	100.00 %	100.00 %
Commit to assisting the development of 1,000 affordable housing units (80% AMI or lower) each year	N/A	N/A	1,000	1,000
Complete 500 affordable housing units (80% AMI or lower) each year	1,058	500	500	500
Disaster Recovery Program applications will be reviewed for program eligibility within 30 days of receipt	58 days	72 days	N/A	N/A
Neighborhood Development & Stability (cont'd)				
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.				
Disaster Recovery Program will serve at least 50 homeowners throughout the fiscal year	0	15	50	50
Finance & Administration				
Service provision includes ensuring payments are processed in a timely manner for services rendered.				

100% of completed invoices will be paid within 30 days by the Finance Division	93.21 %	96.27 %	98.00 %	100.00 %
100% of completed Public Service Agencies (PSAs) draw requests will be processed within 15 days	84.70 %	100.00 %	100.00 %	100.00 %
Federal Grant Administration Federal grant administration involves the end-to-end lifecycle management of government funding, guiding projects through the Pre-Award, Award, Post-Award, and Closeout stages. This process demands compliance with federal statutes, accurate budgeting, and financial tracking.				
Prepare and submit Annual Action Plan to HUD by August 15 of each year	100.00 %	100.00 %	100.00 %	100.00 %
Process and complete Environmental Review Requests an average of 15 days	25	15	15	15
Submit Quarterly Performance Report (QPR) for CDBG-DR program by the due date	N/A	100.00 %	100.00 %	100.00 %
Community Engagement Raising brand awareness of programs and services, engaging with our community by driving residents to the department. The overall goal is to reach as many potential clients and residents while showing the work of our team.				
Increase social media engagement rate by 5%	5.00 %	5.00 %	5.00 %	5.00 %
Attend or participate in community outreach activity/ meeting at least twice per quarter	11	25	16	16
Compliance – NEW MEASURES The Compliance Division provides oversight through monitoring, reporting, training, and enforcement activities to comply with state and federal requirements. Performance is measured by timely completion of monitoring reviews, accuracy of compliance reporting, training, and reductions in findings or corrective actions.				
Coordinate two comprehensive compliance related staff training courses during the fiscal year	N/A	100.00 %	100.00 %	100.00 %
100% of grant-funded public service agencies will be monitored at least once during the program year	N/A	100.00 %	100.00 %	100.00 %

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	—	88,969	88,969	10,000	(78,969)	(88.76) %
Use of Money	—	800,000	800,000	800,000	—	— %
Use of Fund Bal/Net Position	—	—	9,100,000	—	—	— %
Total Revenues	**—**	**888,969**	**9,988,969**	**810,000**	**(78,969)**	**(8.88) %**
Expenses						
Salary & Benefits	10,787	11,270,469	6,256,057	11,628,168	357,699	3.17 %
General Oper & Maintenance	—	40,288,468	42,038,599	43,390,696	3,102,228	7.70 %
Transfer Out & Other	18,827,666	32,662,596	37,762,596	8,228,961	(24,433,635)	(74.81) %
Total Expenses	**18,838,453**	**84,221,533**	**86,057,252**	**63,247,825**	**(20,973,708)**	**(24.9) %**
Grand Total	**(18,838,453)**	**(83,332,564)**	**(76,068,283)**	**(62,437,825)**	**20,894,739**	**(25.1) %**

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 department is now used mainly for budgeting, rather than expending funds from a Non-Departmental account. For FY2027, the major Non-Departmental accounts include, but are not limited to, separation leave costs for General Fund employees and civil service employees, training and education, the Tuition Reimbursement Program, election related costs, and non-recurring other contractual costs. Also earmarked from Non-Departmental is Pay-As-You-Go capital intended for community partnerships.

The budget in Non-Departmental 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 designee.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $1,220,000 due to higher separation payouts for employees.
- Increases by $550,000 due to election-related expenses that were transferred from City Secretary’s Office.
- Increases by $527,000 for IT’s PayGo portion to transfer to capital projects.
- Decreases by ($890,466) in 380 Hotel Occupancy Tax economic incentives which will be paid from the Culture and Tourism Fund.

- Decreases by ($443,725) for the IT Computer and Radio Refresh program.
- Decreases by ($2,745,469) for one time costs of the pay study, World Cup, Public Safety Payroll Solutions project and consultant contracts.
- Decreases by ($20,187,511) to transfer the Emergency Medical Services fund subsidy to the Fire Department. In addition to this transfer, the subsidy was increased in the Fire Department's budget to fully fund FY2027 EMS services.

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	3,747,710	3,509,489	3,509,489	4,075,790	566,301	16.14 %
Use of Money	230,635	218,397	218,397	316,184	97,787	44.77 %
Other	64,981	56,250	56,250	56,105	(145)	(0.26)%
Transfer In	89,818	229,700	279,700	229,700	—	— %
Use of Fund Bal/Net Position	—	—	1,502,925	—	—	— %
Total Revenues	**4,133,144**	**4,013,836**	**5,566,761**	**4,677,779**	**663,943**	**16.54 %**
Expenses						
Salary & Benefits	32,638,218	32,804,282	32,958,398	33,273,070	468,788	1.43 %
General Oper & Maintenance	39,832,717	43,387,760	43,600,032	42,763,226	(624,534)	(1.44)%
Transfer Out & Other	6,932,545	4,707,945	6,210,870	4,552,065	(155,880)	(3.31)%
Total Expenses	**79,403,480**	**80,899,987**	**82,769,300**	**80,588,361**	**(311,626)**	**(0.4)%**
Grand Total	**(75,270,336)**	**(76,886,151)**	**(77,202,539)**	**(75,910,582)**	**975,569**	**(1.3)%**

Fund	FY2026 AP	FY2026 FTE	FY2027 AP	FY2027 FTE	Change AP	Change FTE
General Fund	664.00	419.75	654.00	419.37	-10.00	-0.38
Municipal Golf	95.00	65.04	103.00	71.61	8.00	6.57
Grants Operating Other	55.00	20.04	55.00	20.42	0.00	0.38
Community Tree Planting Prog	0.00	4.40	0.00	4.40	0.00	0.00
Crime Control & Prev Distr	23.00	22.50	23.00	22.50	0.00	0.00
General Capital Projects	0.00	11.85	0.00	11.85	0.00	-0.00
Total	**837.00**	**543.58**	**835.00**	**550.14**	**-2.00**	**6.56**

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, public information & communications, equipment/vehicles, safety management, fiscal and human resources, purchasing, management of the Fort Worth Zoo contract, and staff support for the Park & Recreation Advisory Board.

The **Park Operations Division** manages the General Fund operations for the Water Gardens, in-house park maintenance (planting beds, tree maintenance, mowing, litter removal, and minor repairs), park reservations, and the management of various operations-related contracts (excluding construction). These contracts include instructors, leases, licenses, professional services, adopt-a-park programs, and grounds maintenance. At present the scope for the ground maintenance contracts includes mowing, litter removal, select herbicide application, planting bed maintenance and irrigation repair in city parks, medians, rights-of-way, commercial corridors, tax-foreclosed properties, as well as some other departments' city-owned properties. This division also oversees the contract with the Botanical Research Institute of Texas (BRIT) and manages the Crime Control and Prevention District (CCPD)-funded Graffiti Abatement Program.

The **Recreation Division** manages twenty-one (21) community centers, Aquatics, the Log Cabin Village, the Fort Worth Nature Center & Refuge, and management contracts related to various facilities programmed by outside entities. Community Centers offer a variety of programs that include out of school time programs such as after school program, school break, and summer day camp to children ages 5 – 12. Additionally, the centers provide programs for older active adults that include gardening, crafts, balance and agility classes, congregate meals and events that support healthy aging. Facilities include amenities such as access to computers lab, open recreation play (volleyball, pickleball, basketball, etc.), and fitness centers. Community Centers provide public space for meetings, events and private room rentals. Fort Worth Nature Center & Refuge is 3,621 acres of natural area comprised of forests, prairies and wetlands. It offers visitors the experience of the outdoors with over 20 miles of hiking trails, wildlife and nature preserve. Log Cabin Village is a living history museum that maintains connections to the mid-late19th century through preserving historic structures and providing authentic engaging educational opportunities and engaging sensory experiences. The division provides affordable recreation activities that enrich health, wellness, life skills, art and culture.

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

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

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

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

The Recommended Budget Baseline Adjustments:

- Increases by $2,460,935 for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by $299,124 for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.

- Increases by $198,471 for the annual consumer-price-index growth to the Botanic Garden (BRIT) and Fort Worth Zoo (FWZA) contracts.
- Increases by $153,359 due to pay structure changes and minimum wage increase to $18.00 an hour.
- Increases by $26,280 for the transfer of payment in lieu of services for the Public Improvement Districts (PIDs).
- Decreases by ($498,998) in General Operating and Maintenance to help balance the fund.

The Recommended Budget Decision Packages:

- Increases by $193,244 in General Operating & Maintenance for electricity.
- No budget change and decreases of 10 part time APs used to create positions with more standard hours per week. This cost is offset by a reduction in supplies.
- Decreases by ($15,745) in water and waste disposal services that will not be necessary during Water Gardens construction.
- Decreases by ($56,160) in Transfers out to VERF as it will be debt funded in FY27 to help balance the fund.
- Decreases by ($164,731) in Travel and Training to help balance the fund.
- Decreases by ($330,000) in Operating Supplies to help balance the fund.
- Decreases by ($618,000) in City Mowing by reducing three right-of-way mowings to help balance the fund.
- Decreases by ($648,000) in City Mowing by reducing two alleyway programs to help balance the fund.
- Decreases by ($1,807,475) by freezing forty-five positions for the full year to help balance the fund. These positions consist of twenty-four part-time and twenty-one full-time positions.

HORIZON ISSUES

- Develop consistency in community center operations through assessing all facilities' amenities, usage, staffing structure and operating hours.
- Collaborate with HR to align job titles, roles, and responsibilities with core organizational goals: customer support, facility cleanliness, and program development.
- Introduce an efficient program, fitness, and membership fee structure designed to maximize marketability and revenue potential.
- Climate change is affecting traditional landscaping, prompting research on resilient plants and irrigation techniques. Park & Recreation aims to identify sustainable landscaping options that can withstand temperature extremes.
- Expansion of open spaces, including the "Good Nature" initiative, will add 10,000 acres over five years. This aligns with goals to enhance urban green spaces and tree canopy.

- The rapid population growth and continued expansion of the City of Fort Worth present significant challenges to the Park & Recreation Department. As new neighborhoods emerge and urban density increases, the demand for accessible, high-quality parks, green spaces, and recreational facilities rises sharply. This growth strains existing infrastructure, creates disparities in park access, and requires strategic planning and resource allocation to ensure that all residents—both new and longstanding—can enjoy equitable recreational opportunities. Balancing development with preservation of open space becomes increasingly complex, highlighting the need for sustainable, forward-thinking solutions.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Thriving Community				
Support the community's physical, mental, and emotional well-being through innovative design and programming.				
Number of hours of athletic field reservations	29,725	32,500	34,125	3,600
Number of new and innovative outdoor recreation programs and events	11	15	15	15
Number of participants in youth athletic programs	900	1,200	1,300	1,500
Connected System				
Create a dynamic, connected network of high-quality parks, public spaces, and trails that unite the community and support the mobility and recreational needs of all Fort Worth residents. .				
Meet the city-wide park land dedication standard of providing at least 3.25 acres of Neighborhood Based parkland per 1,000 people	1,725	1,833	1,833	3,250
Number of new miles of trails	6	7	10	3.5 miles/yr
Vibrant Nature				
Cultivate natural spaces that enhance ecosystems, foster community connections, and build resilience by integrating the natural environment into Fort Worth's park and recreation system.				
Increase tree canopy by planting additional trees	1056	765	1050	850
Acquire, preserve additional greenspace	1,620 ac	1,400 ac	2,000 ac	2,000 ac/yr
Common Ground				
Develop public spaces that are accessible and welcoming for everyone, foster social interaction, and celebrate the community's multiculturalism, enhancing a sense of belonging and unity.				
Number of communication boards for nonverbal park users installed at playgrounds	3	3	2	5
Premier Destination				
Transform Fort Worth's parks and public spaces into a leading destination that contributes to the City's economic development and growth.				
Visitation at attendance-based facilities (Log Cabin Village, FW Nature Center)	118,008	117,343	126,000	180,000
Manageable Resources				

Elevate the management, operations, and maintenance to ensure organizational sustainability.				
Graffiti abatement work orders completed within 24 hours	99 %	99 %	97 %	99 %
Mowing cycles completed on-time	94 %	92 %	92 %	92 %

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
License & Permits	17,485	17,500	17,500	17,500	—	— %
Intergovernmental	211,298	75,000	90,000	75,000	—	— %
Charge For Services	989,928	1,105,000	1,105,000	1,121,798	16,798	1.52 %
Other	242,965	385,000	385,000	368,202	(16,798)	(4.36) %
Non Operating	1,041,681	1,150,000	1,150,000	1,150,000	—	— %
Total Revenues	**2,503,357**	**2,732,500**	**2,747,500**	**2,732,500**	**—**	**— %**
Expenses						
Salary & Benefits	300,153,032	290,372,059	292,539,676	316,987,383	26,615,324	9.17 %
General Oper & Maintenance	39,749,126	39,445,033	39,460,033	38,583,372	(861,661)	(2.18) %
Transfer Out & Other	45,442	—	32,383	592,500	592,500	— %
Total Expenses	**339,947,600**	**329,817,092**	**332,032,092**	**356,163,255**	**26,346,163**	**8.0 %**
Grand Total	**(337,444,243)**	**(327,084,592)**	**(329,284,592)**	**(353,430,755)**	**(26,346,163)**	**8.1 %**

Fund	FY2026 AP	FY2026 FTE	FY2027 AP	FY2027 FTE	Change AP	Change FTE
General Fund	1,873.00	1,859.17	1,935.00	1,927.99	62.00	68.82
Grants Operating Federal	3.00	9.30	3.00	3.00	0.00	-6.30
Crime Control & Prev Distr	425.00	412.98	443.00	430.98	18.00	18.00
Total	**2,301.00**	**2,281.45**	**2,381.00**	**2,361.97**	**80.00**	**80.52**

DEPARTMENT PURPOSE AND GOALS

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

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

- Organization: Provide the optimum level of well-trained and prepared employees to achieve objectives and meet the needs of a growing community.
- Culture: Create a culture in the department where all people are safe, healthy, and resilient.
- Communication: Be a model for excellence in internal and external communication.
- Crime Reduction: Continue to develop meaningful strategies that result in crime reduction.
- Community Policing: Continue to implement best practices of community policing that enhance the safety of both officers and the public.

- Infrastructure: Ensure Police Department infrastructure is operationally adequate to serve the community.

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

- Patrol Bureau: The majority of employees are in the Patrol Bureau, which consists of six divisions representing various geographic areas of the city. The bureau includes directed response teams, the traffic division, and patrol support services as well as specialty units like air support and special events coordination.
- Special Operations & Investigations Bureau: The main role of the Special Operations & Investigations Bureau is further policy support in the form of tactical and investigative services. These services also include intelligence, property/records management, the crime lab and specialized functions including but not limited to SWAT, Narcotics, and Gang Units.
- The Finance/Personnel Bureau provides the administrative and fiscal foundation necessary to manage departmental finances, assets, and procurement, maintain the workforce and provide for departmental recruiting and training needs.

More information may be found at https://police.fortworthtexas.gov

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by one authorized position (AP) to include the transfer of one Community Partnerships Strategy Manager from City Manager’s Office.
- Increases by $14,463,717 for scheduled increases in civil service employee pay that is outlined in the current Meet and Confer agreement.
- Increases by $8,149,567 for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by $4,426,608 in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings
- Increases by $2,876,205 for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by $556,000 for physical fitness incentive pay as outlined in the current Meet and Confer agreement, due to higher staffing levels in civil service positions.
- Decreases by ($2,817,467) to meet the City’s 1% General Fund reduction directive.

The Recommended Budget Decision Packages:

- Increases by $917,340 due to the addition of 30 Corporal AP and the corresponding reduction of 30 Police Officer AP to strengthen field operations and leadership capacity.
- Increases by $586,929 to fund seven Sergeant positions beginning in July 2027; however, these positions are not being added to authorized strength at the start of FY 2027. Authorized strength will be increased closer to July 2027 when the positions are expected to be filled, supporting availability for self-initiated calls and progress toward achieving the 45% proactivity goal.

- Increases by $131,350 for one AP Nuisance Abatement Officer to improve coordination across enforcement units and address high-impact nuisance properties through dedicated inspections and case management.
- Increases by 76 AP to expand sworn staffing capacity, further strengthening availability for self-initiated calls and advancing progress toward the 45% proactivity goal. These positions will not be funded until FY 2028.
- Decreases by three AP in the General Fund for the transfer of sworn positions to the CCPD Fund to support staffing needs for the Northwest Bikes unit. Contract costs of an equivalent amount are moved from the CCPD Fund to the General Fund, resulting in a net neutral budget impact.
- Decreases by ($97,265) for a half-year vacancy freeze for two positions, with no change to AP.
- Decreases by ($293,837) for reduced travel and training costs.
- Decreases by ($379,111) for six AP due to vacancy eliminations as part of the General Fund reduction directive.
- Decreases by ($1,785,358) to meet the City's 3% General Fund reduction directive by transferring facility lease costs to the CCPD fund and reducing sworn personnel at select special events.

Note: Grant-related AP/FTE transferred from the Community Oriented Policing Services (COPS) Hiring Program decreased the General Fund by seven AP and 0.70 FTE, with corresponding budget adjustments decreasing by ($116,794) following the grant's expiration.

HORIZON ISSUES

- Filling sworn officer vacancies is crucial to maintaining response times, community engagement, and crime prevention initiatives. Recruitment efforts focus on attracting diverse, highly qualified candidates.
- Continued implementation of the 2023-2027 Department Strategic Plan will improve organizational culture, enhance communication, and reduce crime through proactive strategies. Emphasis on community policing and crime reduction will strengthen trust and safety.
- Facility upgrades are planned to address aging infrastructure and support long-term operations. New vehicles, technology, and equipment are also being procured to improve efficiency and transparency.
- Maintaining current operational levels in flat budget years poses challenges given rising costs for contractual lease & service obligations containing CPI increases, fleet maintenance costs and other personnel related accounts.
- Implementation of the Equipment Replacement Program and planning.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 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	1,375.64	304.74 (1st quarter CY 26)	1,473.29	< 1,473.29
Crime rate for Crimes Against Property (per 100,000 population) below 3-year average	2,915.63	619.86 (1st quarter CY 26)	3,567.23	< 3,567.23
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)	9:47	9:05	8:54	< 8:54
Citywide average Priority 2 Response Time (Time call received to on scene)	30:37	26:49	17:18	< 17:18
Citywide average Priority 3 Response Time (Time call received to on scene)	183:41	146:91	52:00	< 52:00
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	148.00	101.00	101.00	101.00
Increase number of diverse recruits graduated. (race and gender)	58 %	51 %	N/A	N/A

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	205,949	202,878	202,878	241,388	38,510	18.98 %
Use of Money	233,397	165,141	165,141	198,166	33,025	20.00 %
Other	227,443	30,422	30,422	39,477	9,055	29.76 %
Transfer In	1,731,143	1,748,973	1,748,973	726,192	(1,022,781)	(58.48) %
Use of Fund Bal/Net Position	—	—	519,555	—	—	— %
Total Revenues	**2,397,932**	**2,147,414**	**2,666,969**	**1,205,223**	**(942,191)**	**(43.88) %**
Expenses						
Salary & Benefits	9,975,592	10,324,263	10,346,927	10,481,208	156,945	1.52 %
General Oper & Maintenance	16,398,287	14,670,432	15,214,987	14,157,216	(513,216)	(3.50) %
Debt Service	1,950,000	1,950,000	1,950,000	—	(1,950,000)	(100.00) %
Transfer Out & Other	18,009,180	8,783,000	9,141,500	5,308,000	(3,475,000)	(39.57) %
Total Expenses	**46,333,059**	**35,727,695**	**36,653,414**	**29,946,424**	**(5,781,271)**	**(16.2) %**
Grand Total	**(43,935,127)**	**(33,580,281)**	**(33,986,445)**	**(28,741,201)**	**4,839,080**	**(14.4) %**

	FY2026		FY2027		Change	
Fund	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
General Fund	107.00	92.97	106.00	92.77	-1.00	-0.20
Grants Operating Other	1.00	1.00	1.00	1.00	0.00	0.00
General Capital Projects	7.00	19.23	7.00	19.23	0.00	0.00
Fleet & Equipment Serv	113.00	114.80	114.00	115.00	1.00	0.20
Total	**228.00**	**228.00**	**228.00**	**228.00**	**0.00**	**0.00**

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, and issuing purchase orders for goods and services.
- The IT Services Section assists each divisions' business services within PMD through managing hardware and software implementation, and providing support on all IT-related projects such as Fleet Management Software, VueWorks, Unity Construct, SharePoint, various GIS applications, and Property Acquisition viewers.
- The Contract Compliance Management Section administers janitorial and other related services contracts (Lawn Service, Pest Control, Solid Waste/Recycling, Restroom Deodorization, etc.) for General Fund facilities, as well as all the Facilities Maintenance and the Fleet Services contractual services.
- The Utility Administration Section manages the City of Fort Worth's electricity and natural gas supply, including sourcing, agreements, and account administration for municipal facilities. This section also oversees the negotiation, management, and compliance of City and State franchise agreements for public right-of-way use, ensuring adherence to regulations and managing utility revenue compliance.
- Fuel Services oversees 55 fuel-related sites anchored by five 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 related processes.
- The Tax Foreclosed Property Section is responsible for managing the sales of tax foreclosed and City surplus properties.
- The Lease Administration Section is responsible for identifying properties, negotiating lease terms and rates for the City of Fort Worth use of the private property, and coordinating space planning with the Facilities Division for leasing of City-owned property.
- The Mineral Management Section manages all City of Fort Worth mineral interests and activities including oil and gas lease negotiation, execution, and royalty compliance.
- The Lake Worth Lease Management Section coordinates the land management activities related to the leasing of properties owned by the City of Fort Worth around the lake, the Lake Worth boat ramp permit program, the acquisition of properties for the Nature Center, and the platting of City property.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Decreases by ($3,400,000) due to Vehicle and Equipment Replacement Fund (VERF) becoming fully debt funded for FY27 to assist in closing the General Fund gap.
- Decreases by ($1,950,000) due to paying off Debt Service associated with the Energy Savings Program.
- Increases by $328,834 in facility repair and maintenance supplies costs due to a previous year commitment associated with library and fire station properties.
- Increases by $192,195 in operation and maintenance costs associated with facilities repair and maintenance, fuel, fleet repair and maintenance, and IT allocations.
- Increases by $156,945 for previously approved costs associated with overtime and rising health care costs.

The Recommended Budget Decision Packages:

- Decreases by ($24,527) and one Authorized Position (AP) due to Fleet Analyst being transferred from General Fund to Fleet Fund. The transfer of this position eliminates the need to split funding between the General Fund and Fleet Fund, aligning the position's funding source with its job duties.
- Decreases by ($670,626) due to reductions in maintenance funds for the New City Hall parking garage to help balance the fund.
- Decreases by ($227,264) due to reductions in facility repair and maintenance supplies for New City Hall to help balance the fund.
- Increases $50,000 in operations and maintenance costs due to funding for the Rose Marine Theater being moved to Property Management from the Library Department.

HORIZON ISSUES

- The department is overseeing facility maintenance across new and existing properties. As demands grow, additional staffing and resources will be required to maintain service levels.
- Facility assessments are conducted to prevent costly repairs and ensure safety. As many facilities are aging and require upgrades, the maintenance needs will increase over time. A maintenance master plan is being developed to show the increasing scope and prioritize these needs. New technology solutions have been employed to capture and report the status of facility conditions.
- Real property management and land acquisitions have a backlog due to persistent staffing shortages in relation to divisional workload requirements. This affects timely delivery of capital projects and requires ongoing resource allocation to meet development demands.

- The City's rapid growth has resulted in additional workload related to management of electric and natural gas invoice processing, utility service requests, data management, data reporting, vendor management, and overall energy management which will need to be addressed by increased staffing levels in the near future. The new Utility Franchise Fee processes will also require adequate staffing levels to effectively manage the increased workload and responsibilities.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Facility Maintenance				
Provide services to support vertical facility construction and renovation. Services include: Pre-design Services to help clients define needs and develop conceptual project scope and cost estimates, In house design for small projects, Design management, Construction Management, Space Planning, Programming, Facility Assessment.				
% of emergency work orders with a response time of one day or less	100.00 %	100.00 %	100.00 %	100.00 %
Preventive maintenance work orders completed (%)	72.00 %	73.00 %	100.00 %	100.00 %
Routine work orders completed within twenty one days (%)	64.00 %	70.00 %	90.00 %	90.00 %
Urgent work orders with a response time of two days or less (%)	99.00 %	97.00 %	100.00 %	100.00 %
Acquisitions (Right-of-Way & Easements)				
To negotiate and acquire various land rights in support of capital improvement projects and city-wide initiatives according to Federal and State regulations, including the use of eminent domain; provide relocation services in accordance with Federal and State laws; manage the acquisition of infrastructure easements by developers as required by the City subdivision ordinances; facilitate the acquisition of railroad crossing permits and the abandonment of utility easements.				
Parcels for which title commitment, environmental reports, engagement of appraiser(s) are requested within seven (7) business days of project/ parcel assignment (%)	96.00 %	94.00 %	95.00 %	95.00 %
Parcels for which initial offer letters are sent within seven days of final acceptance of appraisals. (%)	68.00 %	67.00 %	95.00 %	95.00 %
Parcels acquired within 180 days of project start date (%)	22.00 %	44.00 %	50.00 %	50.00 %
Sale of City Owned & Tax Foreclosed Properties				
The CFW is Trustee for the local taxing jurisdictions in the property management and disposition of the tax-foreclosed property inventory. Disposition of the inventory is conducted via sealed bid and direct sales processes as allowed by state law. PMD is responsible for the disposition and property management of City Owned Surplus Real Property via sealed bid sale or direct sale as allowed by state law.				

Lease Management 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.				
Negotiated new property leases are completed within agreed upon time frame (%)	73.00 %	100.00 %	100.00 %	100.00 %
Contract Compliance 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.				
Contracts are renewed prior to expiration date (%)	85.00 %	81.00 %	95.00 %	95.00 %
Utility Management Administration associated with energy supply-side expenses, energy demand-side management, and telecommunication franchise fee revenues.				
Energy utility invoices processed within 2-days of receipt	98.00 %	100.00 %	100.00 %	100.00 %
Submit City Utility Service Requests within 2 business days of receipt.	98.00 %	100.00 %	100.00 %	100.00 %
Fuel Management Fuel management provides the needed day-to-day services of fuel delivery and fuel site maintenance for the City of Fort Worth. Furthermore, services in the areas of contract, compliance, and systems administration add to the department's responsibilities for the City. Fuel management adds design and monitoring system knowledge to facility build-outs.				
Fuel inventory variance (%)	<1.00%	<1.00%	<1.00%	<1.00%

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Other Tax	33,000	30,000	30,000	35,000	5,000	16.67 %
License & Permits	73,353	64,400	64,400	70,400	6,000	9.32 %
Charge For Services	60,284	161,000	161,000	161,000	—	— %
Other	53,837	21,000	46,659	20,000	(1,000)	(4.76) %
Non Operating	15,828	—	—	—	—	— %
Use of Fund Bal/Net Position	—	—	1,419,505	—	—	— %
Total Revenues	**236,302**	**276,400**	**1,721,564**	**286,400**	**10,000**	**3.62 %**
Expenses						
Salary & Benefits	24,877,304	26,025,335	26,066,835	26,673,313	647,978	2.49 %
General Oper & Maintenance	16,385,445	15,819,585	15,788,744	15,331,976	(487,609)	(3.08) %
Transfer Out & Other	85,582,774	70,468,498	71,903,003	70,593,446	124,948	0.18 %
Total Expenses	**126,845,523**	**112,313,418**	**113,758,582**	**112,598,735**	**285,317**	**0.3 %**
Grand Total	**(126,609,221)**	**(112,037,018)**	**(112,037,018)**	**(112,312,335)**	**(275,317)**	**0.2 %**

	FY2026		FY2027		Change	
Fund	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
General Fund	241.00	235.40	241.00	235.40	0.00	0.00
Crime Control & Prev Distr	2.00	2.00	2.00	2.00	0.00	0.00
Stormwater Utility	130.00	128.95	131.00	131.20	1.00	2.25
Municipal Parking	21.00	21.00	21.00	21.00	0.00	0.00
Capital Projects Service	145.00	145.00	151.00	151.00	6.00	6.00
Capital Funds	0	6.15	0	5.40	0.00	-0.75
Total	**373.00**	**366.35**	**374.00**	**368.60**	**1.00**	**2.25**

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, streetlights, street signs, street pavement, and pavement markings. The Department is funded through five different funds: General Fund, Crime Control & Prevention District Fund, Stormwater Utility Fund, Municipal Parking Fund, and the Capital Project Services Fund. The divisions within the Department include Business Support, Capital Delivery Streets & Stormwater Operations, Stormwater Management, Regional Transportation and Innovation, and Transportation Management.

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

The **Capital Delivery Division** is responsible for program management, engineering design, project management, surveying, quality control, and construction inspection services for infrastructure improvement projects. The division is also responsible for both pavement management planning and delivering contract street maintenance (Pay-As-You-Go) projects. For the planning component, the group provides continual pavement condition assessments as part of the overall priority planning for the entire street network. The Pavement Condition Index is used for the prioritization and programming of capital improvements (reconstruction), Bond Programs, and major maintenance (resurfacing and rehabilitation) of the street network. For the contract maintenance component, the group oversees the procurement and construction of the City's minor and major street maintenance contracts such as County ILA projects, joint seal, concrete restoration, bridge maintenance, and asphalt rehabilitation projects.

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

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

The **Transportation Management Division** is responsible for traffic engineering services; the oversight of traffic safety programs; municipal parking; and the planning, maintenance, and operation of streetlights, traffic signals, traffic signs, and roadway markings. The Division is also responsible for sidewalk and ADA projects. Safety programs include Vision Zero, Safe Routes to School, and ground transportation regulation. This scope of this division has also expanded scope to include the Right-of-Way (ROW) Management program. The ROW Management program is responsible for the following: coordination, permitting, and inspection of private utility work within the ROW; 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.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $1,682,140 for the transfer of the growth to Pay-As-You-Go (PayGo) capital projects
- Increases by $959,488 for previously approved costs associated with pay-for-performance adjustments, rising health care expenses, and pension contributions.
- Increases of $635,312 to align the electricity budget with actual expenditures.
- Increases of $210,975 due to pay band adjustments and the budgeted vacancy-savings rate, which together produce salary savings.
- Increases by $126,769 for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs.

- Decreases by ($531,640) in General Operating and Maintenance, primarily due to reductions in equipment repair, labor and parts, contractual and professional services, training and workshops, and future material costs to balance the fund.
- Decreases by ($10,812) for the transfer to Pay-As-You-Go (PayGo) capital projects.

The Recommended Budget Decision Packages:

- Increases by $63,061 for two authorized position (APs) reclassifications to create two Public Information Specialist positions to reduce legal and accountability risks, prevent processing delays, and ensure continued public trust.
- Decreases by ($240,740) due to reductions in travel and training as part of a strategic fund-balancing initiative.
- Decreases by ($477,185) due to reductions in contractual and professional services, including IT contract costs and paving materials.
- Decreases of ($559,423) for fifteen Authorized Positions (APs) placed under a hiring freeze for long-term vacancies for half of the fiscal year, helping to support General Fund balancing efforts.
- Decreases by ($1,546,380) for the transfer to Pay-As-You-Go (PayGo) capital projects, resulting in reduced capacity to complete existing projects, limited funding for the pavement markings, and fund balancing impacts affecting Contract Street Maintenance.

HORIZON ISSUES

- Supply chain constraints are delaying construction materials, affecting schedules and elevating costs. The department is working closely with suppliers to stabilize pricing, secure critical resources, and mitigate impacts on active projects
- New asset management tools will provide better data for decision-making on road and transportation network maintenance. This initiative aims to increase the efficiency of repair and replacement schedules.
- Maintenance costs for aging vehicles and equipment will continue to strain operational budgets until replacement funding is adequately aligned with lifecycle needs
- The growing backlog of deficiencies in bridges, railroad quiet zones, and street infrastructure increases the risk of failures, closures, and costly reactive repairs, directly affecting mobility and public safety

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Street Maintenance Manage and maintain street infrastructure.				
# lane miles of pavement chip coating applied	16.2	17.1	18	18
Repair potholes within 48 hours, 90 - 95% of the time	100 %	99 %	95 %	95 %
Remove and replace 8,400 sq. yds of concrete panels	N/A	N/A	5,067	8,400
Pavement Management Develop and direct street maintenance programs while also providing efficient customer service to internal and external customers.				
Maintain the street network at a pavement condition of a 70 PCI out of 100 PCI rating	N/A	N/A	74 PCI	70 PCI
Stormwater Operations Manage and maintain stormwater infrastructure				
# miles of open channel drainage system maintained/restored	8.12	7.24	7	7
# drainage inlets cleaned and inspected	6,507	6,500	6,350	6,350
# acres of vegetation in drainage easements mowed	1,342	1,318	1,480	1,480
Visually inspect 35 miles of storm drain pipe in FY24, with 50 miles annual target starting in FY25	N/A	24.23	35	35
Clean 10 miles of storm drain pipe in FY24, with 15 miles annual target starting in FY25	N/A	5.7	10	10
Inspect 1,200 culverts on an annual basis	N/A	N/A	1,200	1,200
Transportation Engineering To plan, program and coordinate multimodal transportation system development by providing professional engineering services and safety program management.				
Retime 1/3 (300) of the City's Signal Intersections annually to optimize traffic flow with changing in traffic patterns and volumes. Work will involve corridor retiming.	192	200	300	300
Conversion of 275 residential street lights (700 starting in FY24) to LEDs within 75% Majority Minority Areas	253	1,041	700	275
Installation of 2,900,000 linear foot of pavement markings and improvement of aging markings.	2,917,612	2,900,000	2,900,000	2,900,000

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.				
Restore Flashing Traffic Signals within 24 hours of notification 85% of the time	1	88 %	85 %	90 %
Critical Traffic sign replacement within 4 hours of damage notification 95% of the time. Includes but not	98 %	98 %	95 %	95 %

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).	5,595	10,000	10,000	15,000
Provide resolution response to citizen requests for Traffic Engineering improvements in less than 60 days	92 %	92 %	95 %	95 %

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 critical storm drain pipes to understand condition and prioritize project needs	40	40	40	40
Perform initial site visits for non-emergencies within 72 hours (3 business days) 95% of the time	95 %	94 %	94 %	94 %

ROW Management Provide strategic leadership, direction, coordination, and collaboration associated with private utilities in ROW, design/construction of facilities within the ROW, Safety efforts in Transportation Management, and supporting the City Engineer function				
Utility Permitting: Permitting workflow steps responded to within 3 business days 95% of the time	100 %	100 %	95 %	95 %

Debt Service Funds

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	168,670,995	181,051,875	181,051,875	180,524,748	(527,127)	(0.29) %
Use of Money	75,515,936	3,450,000	3,450,000	4,500,000	1,050,000	30.43 %
Other	391,709	—	—	—	—	0.00 %
Proceeds From Debt	78,375,861	—	111,309,271	—	—	0.00 %
Transfer In	122,324,186	188,840,320	178,363,985	230,766,106	41,925,786	22.20 %
Total Revenues	**445,278,687**	**373,342,195**	**474,175,131**	**415,790,854**	**42,448,659**	**11.37 %**
Use of Fund Bal/Net Position	**—**	**—**	**107,972,758**	**3,991,554**	**3,991,554**	**0.00 %**
Expenses						
Debt Service	413,508,321	358,796,029	535,968,787	418,368,938	59,572,909	16.60 %
Transfer Out & Other	2,980,400	2,975,400	25,475,400	—	(2,975,400)	(100.00) %
Total Expenses	**416,488,721**	**361,771,429**	**561,444,187**	**418,368,938**	**56,597,509**	**15.64 %**
		—	—	—		
Cont to Fund Bal/Net Position	**—**	**11,570,766**	**20,703,702**	**1,413,470**	**(10,157,296)**	**(87.78) %**
Grand Total	**28,789,966**	**—**	**—**	**—**	**—**	**0.0 %**

FUND PURPOSE AND GOALS

The City of Fort Worth's debt service funds are used to accumulate the financial resources required to pay the principal, interest, and related costs on the City's long-term obligations. For FY2027, the City will utilize six dedicated debt service funds to meet its debt repayment responsibilities:

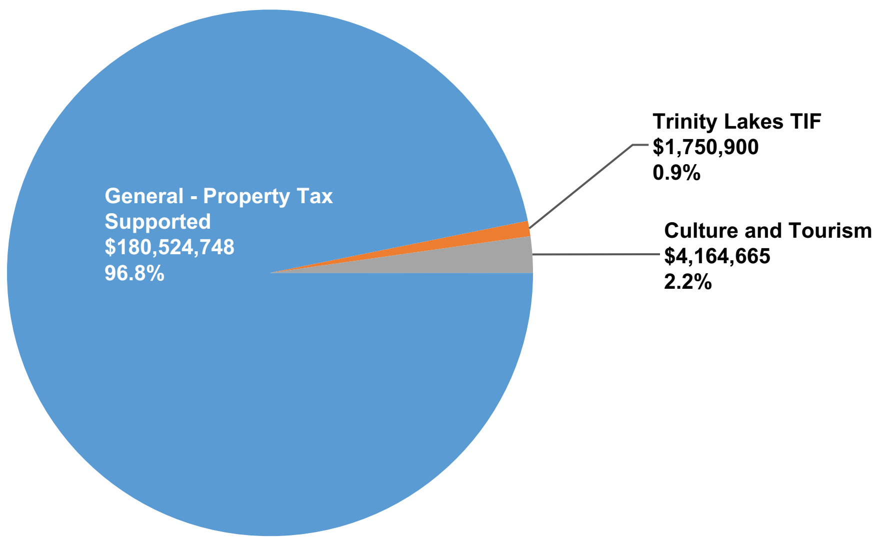
- General Debt Service Fund
- Culture and Tourism Debt Service Fund
- Venue Debt Service Fund
- Convention Center Venue Debt Service Fund
- Stormwater Debt Service Fund
- Water Priority Debt Service Fund

Together, these funds will support a total FY2027 debt service requirement of $412,617,683. This total excludes capital leases, energy conservation loans, and handling charges.

TOTAL GENERAL OBLIGATION DEBT

Of the total FY2027 debt service amount, $186,440,313 is allocated to the repayment of general obligation bonds, certificates of obligation, loans, and tax notes.

Total General Obligation Debt



Ad Valorem Tax Supported Debt

The majority of general debt service obligations are funded by current property tax collections, supplemented by:

- A transfer from the Trinity Lakes Tax Increment Financing District (TIF)
- A transfer from the Culture & Tourism Debt Service Fund
- Interest earnings on fund balances

Projected FY2027 Revenues for Debt Service:

Current Property Tax	$180,524,748
Other Revenue	$ 5,915,565
	$186,440,313

State law authorizes cities to levy a property tax to pay for its long-term debt obligations (those with terms over one year). For FY2027, $0.1475 (or 21.93%) of the City's $0.7020 total property tax rate is allocated to debt service. This rate is unchanged from the prior year and is based on a projected 98.50% collection rate. The debt service levy rate of $0.1475 per $100 of assessed valuation is expected to generate approximately $180.5 million which, along with other revenue sources, will be sufficient to cover all current general obligation debt payments.

The Texas Constitution caps the total property tax rate at $2.50 per $100 of assessed valuation, while the Texas Attorney General administratively limits tax-supported debt to a maximum of $1.50 per $100.

Credit Ratings

The City of Fort Worth maintains strong credit ratings, reflecting sound financial management, healthy reserves, and disciplined governance practices. These strengths are somewhat offset by unfunded pension liabilities and other fixed-cost obligations. Moody's Investors Service (Moody's), S&P Global Ratings (S&P), Fitch Ratings (Fitch), and Kroll Bond Rating Agency (Kroll) have all assigned ratings to the City'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, 'AAA' by S&P, and 'AA' by Fitch. The drainage utility system revenue bonds are rated 'Aa1' by Moody's and 'AA+' by both S&P and Fitch. The City's Special Tax Revenue and Refunding Bonds (MAVP), Series 2025, are rated 'Aa3' by Moody's and 'AA' by Fitch. The Special Tax Revenue Bonds (CCVP), Series 2025, are rated 'A2' by Moody's and 'AA' by Fitch.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	168,670,995	181,051,875	181,051,875	180,524,748	(527,127)	(0.29) %
Use of Money	18,508,656	3,450,000	3,450,000	4,500,000	1,050,000	30.43 %
Other	391,709	—	—	—	—	0.00 %
Proceeds From Debt	463,071	—	88,150,000	—	—	0.00 %
Transfer In	2,166,875	1,748,500	23,722,165	1,750,900	2,400	0.14 %
Use of Fund Bal/Net Position	—	—	45,360,000	—	—	0.00 %
Total Revenues	**190,201,306**	**186,250,375**	**341,734,040**	**186,775,648**	**525,273**	**0.28 %**
Expenses						
Debt Service	178,458,867	182,183,098	315,693,098	186,775,648	4,592,550	2.52 %
Transfer Out & Other	2,980,400	2,975,400	20,975,400	—	(2,975,400)	(100.00) %
Cont to Fund Bal/Net Position	—	1,091,877	5,065,542	—	(1,091,877)	(100.00) %
Total Expenses	**181,439,267**	**186,250,375**	**341,734,040**	**186,775,648**	**525,273**	**0.28 %**
Grand Total	**8,762,039**	**—**	**—**	**—**	**—**	**0.0 %**

FUND PURPOSE AND GOALS

The General Debt Service Fund is used to repay long-term debt obligations incurred to support the delivery of voter-approved bond programs and other capital investments. These capital needs may include equipment purchases, facility upgrades and repairs, and the construction of buildings, streets, and other infrastructure necessary to serve the City of Fort Worth’s growing population and service demands.

This fund is supported by the City’s property tax levy and covers tax-supported debt only—excluding obligations backed by enterprise fund revenues.

The table below summarizes principal and interest payments for each bond issue with a scheduled payment in FY2027. Budgeted amounts not shown in the table include handling charges, contributions to fund balance, and other administrative expenses necessary to manage the fund effectively.

FY2027	Principal	Interest	Total Debt Service
	140,670,000	**45,770,313**	**180,524,748**
2012 Combination Tax	—	255,000	255,000
2016 General Purpose Ref		249,300	249,300
2018 General Purpose	—	780,395	780,395
2019 General Purpose		1,943,550	1,943,550
2020 Tax Notes	4,130,000	103,250	4,233,250
2020 General Purpose Ref & Imp	—	1,976,000	1,976,000
2021 General Purpose Ref & Imp	3,795,000	2,491,975	6,286,975
2021 Gen Purpose Ref (Taxable)	955,000	280,611	1,235,611
2021C Tax Notes	2,310,000	179,250	2,489,250
2022 Tax Notes	10,485,000	463,078	10,948,078
2022 General Purpose Ref & Imp	6,500,000	3,276,656	9,776,656
2022 Gen Purpose Ref (Taxable)	1,855,000	320,500	2,175,500
2023 General Purpose		5,488,500	5,488,500
2023 Combination Tax	1,610,000	1,952,350	3,562,350
2023 Tax Notes	2,440,000	465,250	2,905,250
2024 General Purpose	5,475,000	4,482,450	9,957,450
2024 Tax Notes	2,170,000	547,000	2,717,000
2025 General Purpose	2,595,000	2,398,125	4,993,125
2025 Tax Notes	45,000,000	1,878,500	46,878,500
2025 General Purpose Ref	815,000	2,967,875	3,782,875
2025B Tax Notes	2,695,000	1,930,606	4,625,606
2026 General Purpose*	42,100,000	3,720,571	45,820,571
2026 Certificates*	2,315,000	5,128,956	7,443,956
2020 General Purpose Ref & Imp*	—	354,250	—
2021B Gen Purpose Ref (Taxable)	670,000	76,340	—
2023 Combination Tax	1,385,000	1,679,075	—
2021 Combination Tax	1,370,000	380,900	—

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Use of Money	5,970,379	—	—	—	—	0.00 %
Transfer In	6,940,072	6,947,543	6,947,543	5,963,540	(984,003)	(14.16) %
Total Revenues	**12,910,451**	**6,947,543**	**6,947,543**	**5,963,540**	**(984,003)**	**(14.16) %**
Expenses						
Debt Service	6,940,071	6,947,543	6,947,543	5,963,540	(984,003)	(14.16) %
Total Expenses	**6,940,071**	**6,947,543**	**6,947,543**	**5,963,540**	**(984,003)**	**(14.16) %**
Grand Total	**5,970,380**	**—**	**—**	**—**	**—**	**0.0 %**

FUND PURPOSE AND GOALS

The Culture and Tourism Debt Service Fund supports the repayment of debt issued to finance improvements, renovations, and new construction of City-owned facilities that enhance Fort Worth's appeal as a tourist destination. The outstanding debt service is secured by and payable from a lien on and pledge of the Pledged Net Revenues, consisting of available City Hotel Tax Revenues and Airport Shared Revenues, any investment earnings thereon, and any other revenues, other than ad valorem taxes, that the City designates as a Pledged Revenue.

The table below outlines the principal and interest payments due in FY2027 for each bond issuance supported by this fund.

FY2027	Principal	Interest	Total Debt Service
	3,810,000	**2,153,540**	**5,963,540**
2020 General Purpose Ref & Imp	1,755,000	398,125	2,153,125
2021B Gen Purpose Ref (Taxable)	670,000	76,340	746,340
2023 Combination Tax	1,385,000	1,679,075	3,064,075

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Use of Money	3,652,705	—	—	—	—	0.00 %
Proceeds From Debt	74,453,158	—	—	—	—	0.00 %
Transfer In	20,134,664	20,787,372	20,787,372	20,546,657	(240,715)	(1.16) %
Total Revenues	98,240,527	20,787,372	20,787,372	20,546,657	(240,715)	(1.16) %
Expenses						
Debt Service	94,493,337	20,384,467	20,384,467	20,384,320	(147)	0.00 %
Cont to Fund Bal/Net Position	—	402,905	402,905	162,337	(240,568)	(59.71) %
Total Expenses	**94,493,337**	**20,787,372**	**20,787,372**	**20,546,657**	**(240,715)**	**(1.16) %**
Grand Total	**3,747,190**	**—**	**—**	**—**	**—**	**0.0 %**

FUND PURPOSE AND GOALS

The Venue Debt Service Fund supports the City of Fort Worth’s commitment to funding debt service for Dickies Arena and related facilities that enhance tourism and economic development. This fund is dedicated to covering the City's portion of the principal and interest payments on venue-related bonds. The outstanding debt service is secured by and payable from a lien on and pledge of the Pledged Net Revenues, consisting of available City Hotel Tax Revenues, State PFZ Funds through expiration of the Zone and Multipurpose Arena Venue Project Revenues, any investment earnings thereon, and any other revenues, other than ad valorem taxes, that the City designates as a Pledged Revenue.

In FY2027, the fund will cover debt service obligations across multiple special tax revenue bond series, as detailed in the table below. In addition to scheduled principal and interest payments, the budget includes allocations for related handling charges and contributions to the fund’s balance/net position to support long-term fiscal stability.

FY2027	Principal	Interest	Total Debt Service
	7,645,000	**12,736,121**	**20,381,121**
2017B Special Tax Rev	3,790,000	4,806,336	8,596,336
2023A Special Tax Rev	495,000	1,374,388	1,869,388
2023B Special Tax Rev	565,000	2,497,334	3,062,334
Special Tax Revenue and Refunding Bonds(MAVP)	2,795,000	4,058,063	6,853,063

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	Chg from PY Adopted %
Revenues						
Use of Money	639,333	—	—	—	—	0.00 %
Transfer In	630,942	4,475,319	4,475,319	39,615,493	35,140,174	785.20 %
Total Revenues	**1,270,275**	**4,475,319**	**4,475,319**	**39,615,493**	**35,140,174**	**785.20 %**
Expenses						
Debt Service	—	4,261,344	4,261,344	38,490,252	34,228,908	803.24 %
Cont to Fund Bal/Net Position	—	213,975	213,975	1,125,241	911,266	425.87 %
Total Expenses	**—**	**4,475,319**	**4,475,319**	**39,615,493**	**35,140,174**	**785.20 %**
Grand Total	**1,270,275**	**—**	**—**	**—**	**—**	**0.0 %**

FUND PURPOSE AND GOALS

The Convention Center Venue Debt Service Fund is used to repay the City of Fort Worth's portion of debt issued for improvements to the Fort Worth Convention Center and related facilities that serve as key tourist and event attractions. These investments support economic development and enhance the City's ability to host major events and conferences.

The outstanding debt service is secured by and payable from a lien on and pledge of the Pledged Net Revenues, consisting of available City Hotel Tax Revenues, State PFZ Funds through expiration of the Zone, Airport Shared Revenues and Convention Center Venue Project Revenues, any investment earnings thereon, and any other revenues, other than ad valorem taxes, that the City designates as a Pledged Revenue.

The table below outlines scheduled principal and interest payments by bond series for FY2027. In addition to these payments, the fund budget includes amounts for administrative handling charges and contributions to fund balance or net position to maintain long-term fiscal health.

FY2027	Principal	Interest	Total Debt Service
	9,260,000	**31,816,694**	**41,076,694**
Series 2025 Special Tax Rev (CCVP)	980,000	3,273,694	4,253,694
Series 2026 Special Tax Rev (CCVP Phase II)	8,280,000	28,543,000	36,823,000

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Use of Money	5,954,734	—	—	—	—	0.00 %
Proceeds From Debt	1,577	—	—	—	—	0.00 %
Transfer In	5,250,561	12,285,875	12,285,875	10,846,842	(1,439,033)	(11.71) %
Use of Fund Bal/Net Position	—	—	10,014,280	—	—	0.00 %
Total Revenues	**11,206,872**	**12,285,875**	**22,300,155**	**10,846,842**	**(1,439,033)**	**(11.71) %**
Expenses						
Debt Service	12,120,100	12,147,800	22,162,080	10,720,950	(1,426,850)	(11.75) %
Cont to Fund Bal/Net Position	—	138,075	138,075	125,892	(12,183)	(8.82) %
Total Expenses	**12,120,100**	**12,285,875**	**22,300,155**	**10,846,842**	**(1,439,033)**	**(11.71) %**
Grand Total	**(913,228)**	**—**	**—**	**—**	**—**	**0.0 %**

FUND PURPOSE AND GOALS

The Stormwater Debt Service Fund is established to repay Drainage Utility Revenue Bonds issued to finance capital improvements within the City of Fort Worth’s stormwater management system. These projects support the City’s goals to reduce flood risk, enhance drainage capacity, and accommodate future growth through strategic system upgrades and long-range infrastructure planning.

Debt service payments are funded through revenues collected by the Stormwater Utility Fund, which is supported by user fees. This structure ensures that the system remains financially self-sustaining and that infrastructure investments are aligned with long-term operational needs and regulatory requirements.

The table below outlines the scheduled principal and interest payments by bond series for FY2027. Additional budgeted amounts for administrative handling charges and contributions to fund balance are not included in the figures presented.

FY2027	Principal	Interest	Total Debt Service
	6,050,000	**4,638,950**	**10,688,950**
2019 Drainage Rev Ref	1,865,000	667,256	2,532,256
2020 Drainage Rev Ref	3,405,000	2,208,663	5,613,663
2023 Drainage Rev Ref	780,000	1,763,031	2,543,031

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Use of Money	39,523,219	—	—	—	—	0.00 %
Proceeds From Debt	43,273	—	—	—	—	0.00 %
Transfer In	83,805,895	139,620,311	107,170,311	150,874,174	11,253,863	8.06 %
Use of Fund Bal/Net Position	—	—	46,958,478	3,991,554	3,991,554	0.00 %
Total Revenues	**123,372,387**	**139,620,311**	**154,128,789**	**154,865,728**	**15,245,417**	**10.92 %**
Expenses						
Debt Service	118,100,769	129,896,377	144,404,855	154,865,728	24,969,351	19.22 %
Cont to Fund Bal/Net Position	—	9,723,934	9,723,934	—	(9,723,934)	(100.00)
Total Expenses	**118,100,769**	**139,620,311**	**154,128,789**	**154,865,728**	**15,245,417**	**10.92 %**
Grand Total	**5,271,618**	**—**	**—**	**—**	**—**	**0.0 %**

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. Bond issues include water & sewer revenue bonds as well as 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 table shows principal and interest by series for each bond issuance with a payment due in FY2027. An additional minimal amount is included in debt service accounts that do not show below. This is due to bond covenant requirements in addition to budgetary needs.

FY2027	Principal	Interest	Total Debt Service
	77,195,000	**75,036,730**	**152,231,730**
2009 W&SS Revenue Bonds	815,000	—	815,000
2012 Water and Sewer Ref			—
2014 W&SS Ref and Imp			—
2015 W&SS Rev	1,940,000	325,912	2,265,912
2015A W&S Ref and Imp	13,970,000	1,202,044	15,172,044
2015B W&SS Rev	920,000	68,470	988,470
2016 W&SS Ref and Imp	1,290,000	1,387,900	2,677,900
2017 W&SS Rev	485,000	173,628	658,628
2017A W&SS Rev Ref Imp	2,350,000	3,040,775	5,390,775
2017B W&SS Rev	4,285,000	435,916	4,720,916
2018 W&SS Rev	1,145,000	1,591,619	2,736,619
2019 W&SS Rev	2,140,000	2,983,244	5,123,244
2020 W&SS Rev	3,115,000	111,562	3,226,562
2020A W&SS Rev Ref Imp	11,135,000	2,898,400	14,033,400
2021 W&SS Rev Ref Imp	4,455,000	3,336,806	7,791,806
2022 W&SS Rev	2,830,000	5,712,450	8,542,450
2023 W&SS Rev	3,105,000	7,374,731	10,479,731
2023A W&SS Ref	5,315,000	3,366,075	8,681,075
2024 W&SS Rev	2,525,000	6,423,519	8,948,519
2024B W&SS Rev	1,475,000	1,341,468	2,816,468
2024C W&SS Rev	2,775,000	3,841,931	6,616,931
2025 W&SS Rev	2,795,000	8,821,125	11,616,125
2025 Combination Tax	140,000	211,345	351,345
2025B W&SS Rev	3,700,000	6,221,172	9,921,172
2026 W&SS Rev	3,605,000	11,938,763	15,543,763
2026 TWDB CWSRF	885,000	2,227,875	3,112,875

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Use of Money	848,277	—	—	—	—	0.00 %
Proceeds From Debt	3,414,781	—	5,159,271	—	—	0.00 %
Use of Fund Bal/Net Position	—	—	4,500,000	—	—	0.00 %
Total Revenues	**4,263,058**	**—**	**9,659,271**	**—**	**—**	**0.00 %**
Expenses						
Transfer Out & Other	—	—	4,500,000	—	—	0.00 %
Cont to Fund Bal/Net Position	—	—	5,159,271	—	—	0.00 %
Total Expenses	**—**	**—**	**9,659,271**	**—**	**—**	**0.00 %**
Grand Total	**4,263,058**	**—**	**—**	**—**	**—**	**0.0 %**

FUND PURPOSE AND GOALS

The Water Debt Reserve Fund is established to meet the reserve requirements associated with the City's outstanding water and sewer system revenue bonds, primarily those issued through the Texas Water Development Board. The fund serves as a financial safeguard to ensure timely payment of debt service obligations in the event pledged revenues are insufficient. Maintaining the required reserve balance, as outlined in applicable bond ordinances and financing agreements, helps strengthen the credit quality of the City's water revenue bonds and supports continued access to low-cost financing. For FY2027, there are no planned uses or deposits.

Special Revenue Funds

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	525,090	461,050	461,050	461,050	—	0.00 %
Use of Money	1,782,632	1,738,054	1,738,054	1,738,054	—	0.00 %
Other	7,032,262	7,428,703	7,428,703	7,428,703	—	0.00 %
Total Revenues	**9,339,984**	**9,627,807**	**9,627,807**	**9,627,807**	**—**	**— %**
Expenses						
General Oper & Maintenance	7,631,503	7,878,390	7,878,390	7,878,390	—	0.00 %
Cont to Fund Bal/Net Position	—	1,749,417	1,749,417	1,749,417	—	0.00 %
Total Expenses	**7,631,503**	**9,627,807**	**9,627,807**	**9,627,807**	**—**	**— %**
Grand Total	**1,708,481**	**—**	**—**	**—**	**—**	**0.0 %**

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 is 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 on or before July 1st 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. The addition of tenants will increase contributions to the Capital Reserve fund for the Central Utility Plant (CUP) to fund capital improvements resulting in the reduction of operational expenses.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- No significant changes for FY27.

HORIZON ISSUES

- Planned capital improvements, such as installing a new chiller, are necessary to maintain facility operations. These upgrades will ensure the CUP's longevity and efficiency.
- Maintenance of the fuel farm and wastewater facilities, including painting and structural repairs, are prioritized to prevent deterioration. Regular repairs are crucial for preserving the infrastructure's functional lifespan.
- Preparing for future maintenance and equipment needs will involve strategic resource allocation. Addressing these needs proactively reduces long-term operational costs.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Use of Money	17,967	—	—	—	—	0.00 %
Other	62	—	—	—	—	0.00 %
Transfer In	531,163	637,998	637,998	477,856	(160,142)	(25.10)%
Use of Fund Bal/Net Position	—	110,473	115,361	76,278	(34,195)	(30.95)%
Total Revenues	**549,192**	**748,471**	**753,359**	**554,134**	**(194,337)**	**(25.96)%**
Expenses						
Salary & Benefits	345,449	383,905	383,905	388,155	4,250	1.11 %
General Oper & Maintenance	113,587	184,566	184,566	165,979	(18,587)	(10.07)%
Transfer Out & Other	—	180,000	184,888	—	(180,000)	(100.00)%
Total Expenses	**459,036**	**748,471**	**753,359**	**554,134**	**(194,337)**	**(25.96)%**
Grand Total	**90,156**	**—**	**—**	**—**	**—**	**0.0 %**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Parks and Recreation	0.00	4.40	0.00	4.40	0.00	0.00
Total	**0.00**	**4.40**	**0.00**	**4.40**	**0.00**	**0.00**

FUND PURPOSE AND GOALS

The Community Tree Planting Program (CTPP), under the direction of the Planning and Resource Management Division of the Park & Recreation Department (PARD), provides a variety of free trees for 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 in their parkway, space between curb and sidewalk or edge of curb up to 20ft.

Benefits of CTPP include the beautification of the city, improved air quality, reduction of stormwater runoff, and a reduction in energy consumption. CTPP also provides education and training for the Citizen Forester Program and utilizes them for tree planting, data collection, and ongoing care and maintenance of the city's tree farm. CTPP also partners with City of Fort Worth volunteers who attribute over 4500 hours yearly for ongoing care and maintenance of trees at the tree farm.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $4,250 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Decreases by ($17,748) in agricultural and botanical supplies.

The Recommended Budget Decision Packages:

- Decreases by ($180,000) in Transfers Out to VERF.

HORIZON ISSUES

- Staffing may need expansion, or automated systems could be implemented, to manage an increasing number of trees and park areas. Efficient resource management is necessary as the city's green spaces grow.
- Irrigation systems need updated to increase water sustainability and efficiency. Updating the outdated, peace milled system will bring the Tree Farm up to date with technology in monitoring water usage.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Sales Tax	118,853,709	126,288,940	126,288,940	132,378,044	6,089,104	4.82 %
Intergovernmental	8,539,695	9,318,642	9,318,642	9,551,127	232,485	2.49 %
Charge For Services	—	—	—	4,192	4,192	0.00 %
Use of Money	3,542,473	2,750,000	2,750,000	2,062,500	(687,500)	(25.00)%
Other	495,902	218,360	218,360	212,360	(6,000)	(2.75)%
Non Operating	177,814	30,900	30,900	30,900	—	0.00 %
Total Revenues	**131,609,593**	**138,606,842**	**138,606,842**	**144,239,123**	**5,632,281**	**4.06 %**
Use of Fund Bal/Net Position	**—**	**—**	**8,829,860**	**1,325,434**	**1,325,434**	**0.00 %**
Expenses						
Salary & Benefits	66,806,224	75,277,617	73,936,565	80,199,269	4,921,652	6.54 %
General Oper & Maintenance	28,959,237	32,386,397	32,240,311	32,130,981	(255,416)	(0.79)%
Transfer Out & Other	38,998,089	30,942,828	41,259,826	33,234,307	2,291,479	7.41 %
Total Expenses	**134,763,550**	**138,606,842**	**147,436,702**	**145,564,557**	**6,957,715**	**5.02 %**
Cont to Fund Bal/Net Position	**—**	**—**	**—**	**—**	**—**	**0.00 %**
Grand Total	**(3,153,957)**	**—**	**—**	**—**	**—**	**0.0 %**

Department	FY2026 AP	FY2026 FTE	FY2027 AP	FY2027 FTE	Change AP	Change FTE
Transportation & Public Works	2.00	2.00	2.00	2.00	0.00	0.00
Police	425.00	412.98	443.00	430.98	18.00	18.00
Municipal Court	1.00	1.00	1.00	1.00	0.00	0.00
Parks and Recreation	23.00	22.50	23.00	22.50	0.00	0.00
Total	**451.00**	**438.48**	**469.00**	**456.48**	**18.00**	**18.00**

FUND PURPOSE AND GOALS

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

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

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

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Total Revenues	—	—	—	—	—	— %
Expenses						
Expenses	—	—	—	—	—	— %
Grand Total	—	—	—	—	—	0.0 %

DEPARTMENT PURPOSE AND GOALS

The Neighborhood Services Department (NSD) is transferring all of their budget in CCPD to Park and Recreation as part of the transfer of the seven community centers.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- There are no significant changes in FY2027. The transition of the Neighborhood Services CCPD budget to the Park and Recreation Department has been completed.

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Non Operating	2,860	—	—	—	—	0.00 %
Total Revenues	**2,860**	**—**	**—**	**—**	**—**	**— %**
Expenses						
Salary & Benefits	2,346,771	2,282,389	2,282,389	2,166,276	(116,113)	(5.09)%
General Oper & Maintenance	340,603	463,426	463,426	463,284	(142)	(0.03)%
Expenses	**2,687,374**	**2,745,815**	**2,745,815**	**2,629,560**	**(116,255)**	**(4.23)%**
Grand Total	**(2,687,374)**	**(2,745,815)**	**(2,745,815)**	**(2,629,560)**	**116,255**	**(4.2)%**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Transportation & Public Works	2.00	2.00	2.00	2.00	0.00	0.00
Police	425.00	412.98	443.00	430.98	18.00	18.00
Municipal Court	1.00	1.00	1.00	1.00	0.00	0.00
Parks and Recreation	23.00	22.50	23.00	22.50	0.00	0.00
Total	**451.00**	**438.48**	**469.00**	**456.48**	**18.00**	**18.00**

DEPARTMENT PURPOSE AND GOALS

The Park & Recreation Department (PARD) is a participant of the CCPD Fund and manages three CCPD-funded initiatives: Parks Community Policing, 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, funds are available to utilize private security for non-FW@6 that require non-commissioned security.

The Graffiti Abatement Program assists in graffiti removal for property owners in the City of Fort Worth. In addition, the program encompasses a range of community outreach initiatives aimed at graffiti prevention and fostering art appreciation.

The FW@6 Late Night initiative is offered at the Chisholm Trail, Como, Martin Luther King, Jr., Northside, Sycamore, and Worth Heights Community Centers. The FW@6 Late Night Program began in 1992 as a response to the increase in gang-involved youth, providing support for afternoon and evening activities. The program creates a safe haven for youth living in high-risk areas of the city. The program's goal is to provide alternatives to youth involvement in crime through enrichment and recreational activities designed to reduce crime, stimulate self-determination and increase community pride.

CCPD also provides funding that supports the Rising Stars Youth Leadership Academy, a reimagined initiative, that offers Citywide programs to teens ages 13-17 to guide them on their journey to elevate their best S.E.L.F (Service, Education, Life Skills and Fun) and become the leaders of tomorrow. Additionally, CCPD funds four positions to offer extended operating hours at community centers.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $21,321 for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Decreases by ($20,363) in contractual services. Funding is provided to cover anticipated contractual obligations in FY 2027.
- Decreases by ($115,745) in civil service overtime costs, based on anticipated need.

The Recommended Budget Decision Packages:

- There are no decision packages for this Park & Recreation Department in the CCPD Fund.

HORIZON ISSUES

- Increased maintenance costs for equipment, especially graffiti abatement tools, are impacting the department's budget. Upgrading equipment, such as trucks and pressure washers, is essential to improving efficiency.
- As graffiti issues increase, so do operating supply expenses for abatement, requiring future budget adjustments. Enhanced anti-graffiti efforts are planned to keep public spaces clean and inviting.
- New mural programs will add color and community engagement to the city, complementing graffiti abatement efforts. The initiative aims to balance beautification with practical maintenance solutions.
- Growing programming coupled with community demands is outpacing available funding.
- Refreshing and updating programming to meet needs of an evolving community.

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Sales Tax	118,853,709	126,288,940	126,288,940	132,378,044	6,089,104	4.82 %
Intergovernmental	8,539,695	9,318,642	9,318,642	9,551,127	232,485	2.49 %
Charge For Services	—	—	—	4,192	4,192	0.00 %
Use of Money	3,542,473	2,750,000	2,750,000	2,062,500	(687,500)	(25.00)%
Other	495,902	218,360	218,360	212,360	(6,000)	(2.75)%
Non Operating	174,954	30,900	30,900	30,900	—	0.00 %
Use of Fund Bal/Net Position	—	—	8,829,860	1,325,434	1,325,434	0.00 %
Total Revenues	**131,606,733**	**138,606,842**	**147,436,702**	**145,564,557**	**6,957,715**	**5.02 %**
Expenses						
Salary & Benefits	64,132,018	72,636,197	71,295,145	77,660,760	5,024,563	6.92 %
General Oper & Maintenance	24,606,186	26,694,706	26,548,620	26,729,658	34,952	0.13 %
Transfer Out & Other	38,919,363	30,942,828	41,259,826	33,234,307	2,291,479	7.41 %
Expenses	**127,657,567**	**130,273,731**	**139,103,591**	**137,624,725**	**7,350,994**	**5.64 %**
Grand Total	**(127,657,567)**	**(130,273,731)**	**(139,103,591)**	**(137,624,725)**	**(7,350,994)**	**5.6 %**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Transportation & Public Works	2.00	2.00	2.00	2.00	0.00	0.00
Police	425.00	412.98	443.00	430.98	18.00	18.00
Municipal Court	1.00	1.00	1.00	1.00	0.00	0.00
Parks and Recreation	23.00	22.50	23.00	22.50	0.00	0.00
Total	**451.00**	**438.48**	**469.00**	**456.48**	**18.00**	**18.00**

DEPARTMENT PURPOSE AND GOALS

The Police Department, under the direction of the Chief of Police, develops and implements crime reduction strategies to protect life and property in Fort Worth. Specific departmental goals include:

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

The Fort Worth Police Department (FWPD) consists of the following three bureaus: Patrol, Special Operations and Investigation, and Finance/Personnel. Each bureau includes commands, with divisions, sections, and units under each command. The FWPD's use of the CCPD Fund is structured around key strategic initiatives. Each Initiative has specific programs with defined budgets, goals and objectives. These programs are designed to support and advance the overarching strategy of the Initiative, ensuring targeted and measurable impact. The primary Initiatives are outlined below, each serving as a framework for program implementation and performance tracking.

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

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $280,446 to implement year two of a four year phased approach to apply an administrative allocation to the CCPD Fund. The allocation covers the cost of support services such as legal, financial management, purchasing, human resources and budgeting provided by internal service departments.

The Recommended Budget Decision Packages:

- Increases by $4,076,374 in CCPD funding for vehicles and supporting technology and equipment to assist the 83 sworn positions funded through the General Fund.
- Increases by $849,747 to meet the City's 3% General Fund reduction directive by transferring facility lease costs to the CCPD fund.
- Increases by $481,852 for two authorized positions (AP) due to the increase in School Resource Officers to support Fort Worth ISD campus coverage, improve response times, and meet state requirements for armed personnel at each school.
- Increases by $346,322 for four AP to add Traffic Control Technicians who will staff stinger trucks during overnight hours, improving incident response and roadway safety while reducing Fire Department overtime.
- Increases by $295,122 for one AP to add a Constitutional Policing Unit Manager to support the Unit's policy review, accountability functions, and risk-reduction initiatives.
- Increases by $232,573 for one AP to add a Corporal to support Special Events Emergency Response (SEER) operations, strengthening event management, improving supervisory capacity, enhancing safety, and reducing overtime costs.
- Increases by $60,468 in CCPD funding for officer equipment and a vehicle to support the General Fund's Nuisance Abatement Officer
- Increases by three AP in the CCPD Fund for the transfer of sworn positions from the General Fund to support staffing needs for the Northwest Bikes unit. Contract costs of an equivalent amount are moved from the CCPD Fund to the General Fund, resulting in a net neutral budget impact.

- Decreases by ($315,000) to reduce funding for the West 7th Ambassadors program following completion of pilot efforts and implementation of alternative safety measures within the West 7th Entertainment District.

Note: Grant-related AP/FTE transferred from the Community Oriented Policing Services (COPS) Hiring Program increased the CCPD Fund by seven AP, with corresponding budget adjustments increasing by $1,167,956 following the grant's expiration.

HORIZON ISSUES

- The recent release of a criminology focused crime plan will result in reviews of programs with the goal of enhancing response to reduce violent and gang-related crime. Additional crime prevention resources and community engagement programs will be funded through CCPD.
- The department is recruiting a diverse officer base and implementing new training protocols to improve service quality. Investment in human resources is essential for adapting to changing community needs.
- Technology and equipment upgrades will improve officer safety and efficiency, supporting the city's long-term crime reduction goals. Investments in data systems will enhance transparency and enable evidence-based strategies.
- Funding for community agencies conducting crime prevention and intervention related programming will continue to be made available with a focus on evidence-informed methods.
- Implementing and maintaining a robust radio refresh program to replace aging and outdated service radios for officers.
- Managing the budget, based funding priorities that align policy and revenue limitations.

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Total Revenues	—	—	—	—	—	— %
Expenses						
Salary & Benefits	234,114	243,188	243,188	261,733	18,545	7.63 %
General Oper & Maintenance	3,998,150	5,191,872	5,191,872	4,919,105	(272,767)	(5.25) %
Expenses	4,232,264	5,435,060	5,435,060	5,180,838	(254,222)	(4.68) %
Grand Total	**(4,232,264)**	**(5,435,060)**	**(5,435,060)**	**(5,180,838)**	**254,222**	**(4.7) %**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Transportation & Public Works	2.00	2.00	2.00	2.00	0.00	0.00
Police	425.00	412.98	443.00	430.98	18.00	18.00
Municipal Court	1.00	1.00	1.00	1.00	0.00	0.00
Parks and Recreation	23.00	22.50	23.00	22.50	0.00	0.00
Total	**451.00**	**438.48**	**469.00**	**456.48**	**18.00**	**18.00**

DEPARTMENT PURPOSE AND GOALS

The School Crossing Guard Program is administered by the Transportation Management Division and provides school crossing guard services at elementary and middle schools in 12 districts in the City of Fort Worth. Texas Local Government Code Section 343.014 mandates that municipalities take part in determining the demand for and provision of crossing guards to promote the safe crossing of roadways. By placing crossing guards where necessary, FWPD works with the Transportation and Public Works Department to support Safe Routes to School efforts, ensuring that students have the infrastructure and supportive guidance to safely access their elementary and middle schools via walking and biking.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increase of $18,545 for previously approved costs associated with pay-for-performance adjustments, rising health care expenses, salary growth, and pension contributions.
- Increases by $2,873 in General Operating & Maintenance for, training and workshop, equipment repair part and labor.
- Increases by $1,436 for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs.
- Decrease of ($276,284) due to a contractual agreement in which the full cost of the crossing guard program was originally estimated for future years. Savings are realized as a result of school closures and an anticipated vacancy rate among crossing guard positions.

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Total Revenues	**—**	**—**	**—**	**—**	**—**	**— %**
Expenses						
Transfer Out & Other	78,726	—	—	—	—	0.00 %
Expenses	**78,726**	**—**	**—**	**—**	**—**	**— %**
Grand Total	**(78,726)**	**—**	**—**	**—**	**—**	**0.0 %**

DEPARTMENT PURPOSE AND GOALS

Environmental Services assists with litter abatement, property maintenance, and illegal camp cleanup requests.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- There is not a recommendation for FY 2027 for this department. In FY 2025, the budget increased for a one time purchase for equipping a second litter abatement crew for property maintenance and illegal camp cleanup.

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Total Revenues	—	—	—	—	—	— %
Expenses						
Salary & Benefits	93,321	115,843	115,843	110,500	(5,343)	(4.61) %
General Oper & Maintenance	14,297	36,393	36,393	18,934	(17,459)	(47.97) %
Expenses	**107,618**	**152,236**	**152,236**	**129,434**	**(22,802)**	**(14.98) %**
Grand Total	**(107,618)**	**(152,236)**	**(152,236)**	**(129,434)**	**22,802**	**(15.0) %**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Transportation & Public Works	2.00	2.00	2.00	2.00	0.00	0.00
Police	425.00	412.98	443.00	430.98	18.00	18.00
Municipal Court	1.00	1.00	1.00	1.00	0.00	0.00
Parks and Recreation	23.00	22.50	23.00	22.50	0.00	0.00
Total	**451.00**	**438.48**	**469.00**	**456.48**	**18.00**	**18.00**

DEPARTMENT PURPOSE AND GOALS

Beginning in FY2024, Municipal Court received CCPD funding and added a full-time Deputy Marshal to support programs within the City's Libraries. In support of the City's Libraries, the Deputy Marshal assigned to the libraries patrols and monitors library properties, responds to emergencies at the libraries, addresses non-emergency disturbances, and enforces city ordinance and state laws.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Decreases by ($5,343) due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- Decreases by ($17,459) for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Other Tax	36,481,639	39,512,436	39,512,436	40,450,000	937,564	2.37 %
License & Permits	33,344	28,500	28,500	33,000	4,500	15.79 %
Charge For Services	6,673,031	6,139,107	6,139,107	3,075,532	(3,063,575)	(49.90) %
Use of Money	11,233,843	11,035,932	11,035,932	6,858,649	(4,177,283)	(37.85) %
Other	2,293,153	2,215,136	2,215,136	167,351	(2,047,785)	(92.45) %
Non Operating	93,245	—	—	—	—	0.00 %
Transfer In	3,326,316	4,095,278	4,095,278	25,874	(4,069,404)	(99.37) %
Use of Fund Bal/Net Position	—	—	2,622,032	74,776	74,776	0.00 %
Total Revenues	**60,134,571**	**63,026,389**	**65,648,421**	**50,685,182**	**(12,341,207)**	**(19.58) %**
Expenses						
Salary & Benefits	12,199,760	14,879,183	15,329,183	9,529,073	(5,350,110)	(35.96) %
General Oper & Maintenance	37,196,410	36,983,106	40,983,106	38,653,810	1,670,704	4.52 %
Transfer Out & Other	10,302,839	3,340,280	3,512,312	2,502,299	(837,981)	(25.09) %
Cont to Fund Bal/Net Position	—	7,823,820	5,823,820	—	(7,823,820)	(100.00) %
Total Expenses	**59,699,009**	**63,026,389**	**65,648,421**	**50,685,182**	**(12,341,207)**	**(19.58) %**
Grand Total	**435,562**	**—**	**—**	**—**	**—**	**0.0 %**

	FY2026		FY2027		Change	
Department	AP	FTE	AP	FTE	AP	FTE
Culture & Tourism	143.00	140.40	80.00	80.00	-63.00	-60.40
Total	**143.00**	**140.40**	**80.00**	**80.00**	**-63.00**	**-60.40**

FUND PURPOSE AND GOALS

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

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

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

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

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

The Hotel Occupancy Tax (HOT) captures revenues collected from hotels, motels, bed & breakfasts, inns, short-term rentals, as well as condominiums, apartments, and houses rented for less than 30 consecutive days. The current hotel occupancy tax rate of 17%, levied on every room night charge, is split 7% for the City, 6% for the State 2% for capital improvements and debt service obligations for the Fort Worth Convention Center, Will Rogers Memorial Center, and Dickies Arena. An additional 2% was levied in 2024 for new Venue Debt for the Fort Worth Convention Center Expansion.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $6,267,095 for the Will Rogers Memorial Center transition to Gendy Street Management and for 380 agreements associated with the Omni, Sheraton, and Kimpton.
- Increases by $303,855 for previously approved costs associated with pay-for-performance adjustments, rising health care expenses, and pension contributions.
- Increases by $114,938 for the transfer of Vehicle and Equipment Replacement Funding (VERF) for a forklift, sweeper, and scrubber.
- Increase of $82,801 due to pay band adjustments and the budgeted vacancy-savings rate, which together produce salary savings.
- Decreases of ($897,750) in interfund transfers out due to the reduction in the Energy Savings Program debt (BIM).
- Decreases of ($1,163,067) to align the electricity and utility budget with actual expenditures.
- Decreases of ($2,338,803) in General Operating and Maintenance, primarily due to reductions in water and waste-disposal services, facility maintenance from outside vendors, operating supplies, and merchandise for resale.
- Decreases of ($7,823,820) in contribution to fund balance as a result of reduced revenues from operational changes.

The Recommended Budget Decision Packages:

- Increases by $250,000 in contractual commitment, to reimburse Visit Fort Worth and ensure they can continue supporting major events. Visit Fort Worth experienced a reimbursement shortfall related to its FEI promotion due to administrative changes in the State's Events Trust Fund program.
- Increases by $199,959 to support the Deputy Director overage extension, ensuring the retention of critical expertise and continued executive oversight of key capital, communications, and administrative functions.
- Increases by $180,000 in contractual commitment, the Public Events Department completed the Convention Center asset valuation. A new contract is now needed to hire a Naming Rights consultant, who will help generate new revenue by marketing the improved Center using the process developed in the valuation phase.

- Decreases by ($7,678,997) for sixty four Authorized Positions (APs), eliminating city positions as part of the Will Rogers Memorial Center management transition and authorizes execution of a Qualified Management Agreement with Gendy Street Management Corp. for management of the Will Rogers Memorial Center beginning October 1, 2026, with two five-year renewal options. The agreement includes a $120,000 annual management fee and City funding for net operating expenses, estimated at $8,060,304 in the first year and adjusted in future years based on the Consumer Price Index. This action also adopts a $2,450,000 appropriation ordinance to support Separation Leave for transitioning employees and to reimburse pre-FY2027 transition expenses.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Customer Experience				
Achieve average Customer Experience Satisfaction score of 75% or better for the Public Events Dept. using Net Promoter Score (NPS) methodology.	82 %	74 %	70 %	70 %
Achieve Customer Service score of 90% or better for ODE	96 %	100 %	90 %	90 %
Achieve Customer Service score of 90% or better for ETF	NA	NA	NA	NA
Achieve Customer Service score of 90% or better for FIN	90 %	90 %	90 %	90 %
Increase Social Media presence across all platforms by 10% for WRMC.	32 %	12 %		
Increase Social Media presence across all platforms by 20% for FWCC.	10 %	7 %	FWCC-10% +	FWCC-10% +
Financial Performance				
Keep the percentage of reliance on HOT for PED operations under 30% for FY22.	38.44 %	41.39 %	Under 40%	Under 40%
Process Improvement				
Revise/Review/Improve at least four (8) business processes per fiscal year, per division WRMC, FWCC, ADMIN	WRMC: 7 FWCC:17 ADMIN: 11	WRMC: 6 FWCC: 9 ADMIN: 13	FWCC: 4 ADMIN: 4	FWCC: 4 ADMIN: 4
People Development				
100% of team members engaged in professional development activity per fiscal year, per division WRMC, FWCC, ADMIN.	WRMC: 98% FWCC: 100% ADMIN: 100%	WRMC: 65% FWCC: 76% ADMIN: 100%	100 %	100 %

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Other Tax	10,333,966	11,232,124	11,232,124	11,500,000	267,876	2.38 %
Total Revenues	**10,333,966**	**11,232,124**	**11,232,124**	**11,500,000**	**267,876**	**2.38 %**
Expenses						
Transfer Out & Other	7,736,075	4,540,450	4,540,450	9,163,195	4,622,745	101.81 %
Cont to Fund Bal/Net Position	—	6,691,674	6,691,674	2,336,805	(4,354,869)	(65.08) %
Total Expenses	**7,736,075**	**11,232,124**	**11,232,124**	**11,500,000**	**267,876**	**2.38 %**
Grand Total	**2,597,891**	**—**	**—**	**—**	**—**	**0.0 %**

FUND PURPOSE AND GOALS

Culture & Tourism promotes increased economic activity through visitor spending generated by events held at the Fort Worth Convention Center and Will Rogers Memorial Center. On November 18, 1997, the City Council increased the Hotel Occupancy Tax Rate to 9%. 2% of the tax collected is to be used only for the construction and expansion of an existing convention center facility or for pledging payment of revenue or revenue refunding bonds issued in accordance with state law for the construction of the expansion.

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

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increase of $1,750,000 to support capital funding requirements associated with the expansion and improvement of the Fort Worth Convention Center (FWCC).
- Increase of $2,872,745 in transfers dedicated to supporting debt service for the Fort Worth Convention Center (FWCC) expansion.
- Decrease of ($4,354,869) in the contribution to fund balance..

HORIZON ISSUES

- As hotel taxes have stabilized, funds balances are now available for planned expansions, such as the Fort Worth Convention Center. Completion of legacy debt payments by 2026 will create capacity to cover debt for the Expansion Phase II.
- Economic uncertainty will always remain a concern for tourism-related revenue, as demonstrated during the pandemic. The department is monitoring trends closely to prepare for any future fluctuations in tax revenue.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Intergovernmental	19,500,325	20,847,150	20,847,150	21,945,838	1,098,688	5.27 %
Total Revenues	**19,500,325**	**20,847,150**	**20,847,150**	**21,945,838**	**1,098,688**	**5.27 %**
Expenses						
Transfer Out & Other	6,205,330	8,599,627	8,599,627	21,945,838	13,346,211	155.20 %
Cont to Fund Bal/Net Position	—	12,247,523	12,247,523	—	(12,247,523)	(100.00) %
Total Expenses	**6,205,330**	**20,847,150**	**20,847,150**	**21,945,838**	**1,098,688**	**5.27 %**
Grand Total	**13,294,995**	**—**	**—**	**—**	**—**	**0.0 %**

FUND PURPOSE AND GOALS

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

Currently, the two qualified projects are the Fort Worth Convention Center expansion and Dickies Arena. The base year is 2013. Funds that are collected at hotels in the three-mile radius surrounding the project by the State Comptroller's Office are deposited in this fund.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increase of $13,346,211 to support debt obligations related to the Fort Worth Convention Center expansion and Dickies Arena.
- Decrease of ($12,247,523) in the contribution to fund balance.

HORIZON ISSUES

- Additional revenue from new hotels and property expansions will support the repayment of Convention Center debt as well as Dickies Arena debt. These projects will provide stable revenue growth, ensuring funding for city tourism infrastructure.

- Close monitoring of the fund's performance is essential to align debt service requirements with ongoing capital improvements. The city's long-range plan commits these funds to sustaining Convention Center projects.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Other	12,666,170	12,914,248	12,914,248	13,568,001	653,753	5.06 %
Transfer In	—	—	—	1,500,000	1,500,000	0.00 %
Total Revenues	**12,666,170**	**12,914,248**	**12,914,248**	**15,068,001**	**2,153,753**	**16.68 %**
Expenses						
Transfer Out & Other	6,247,864	10,907,984	10,907,984	15,068,001	4,160,017	38.14 %
Cont to Fund Bal/Net Position	—	2,006,264	2,006,264	—	(2,006,264)	(100.00) %
Total Expenses	**6,247,864**	**12,914,248**	**12,914,248**	**15,068,001**	**2,153,753**	**16.68 %**
Grand Total	**6,418,306**	**—**	**—**	**—**	**—**	**0.0 %**

FUND PURPOSE AND GOALS

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

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

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

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

There are no current concerns or issues at this time. Nominal growth is being experienced.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $11,035,017 to support additional debt obligations associated with the Fort Worth Convention Center expansion.
- Decreases by ($2,006,264) in the contribution to fund balance.
- Decreases by ($6,875,000) in operating support for capital funding.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Other Tax	10,456,044	13,251,240	13,251,240	9,450,000	(3,801,240)	(28.69) %
Use of Money	1,476	—	—	—	—	0.00 %
Use of Fund Bal/Net Position	—	—	—	742,894	742,894	0.00 %
Total Revenues	**10,457,520**	**13,251,240**	**13,251,240**	**10,192,894**	**(3,058,346)**	**(23.08) %**
Expenses						
Transfer Out & Other	10,156,367	10,199,912	10,199,912	10,192,894	(7,018)	(0.07) %
Cont to Fund Bal/Net Position	—	3,051,328	3,051,328	—	(3,051,328)	(100.00) %
Total Expenses	**10,156,367**	**13,251,240**	**13,251,240**	**10,192,894**	**(3,058,346)**	**(23.08) %**
Grand Total	**301,153**	**—**	**—**	**—**	**—**	**0.0 %**

FUND PURPOSE AND GOALS

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

The special venue taxes are:

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

This fund was established to separate the venue taxes that become effective with the opening of the Dickies Arena in November 2019. To remain in compliance with tax codes related to 334 revenues, this fund will start to be spent down to the reserve fund balance requirements instead of being accumulated. Funds can only be expensed on Will Rogers Memorial Center debt, Paygo capital and reducing operating and maintenance deficits.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Decreases by ($7,018) in debt service obligations for Dickies Arena.
- Decreases by ($3,051,328) in the contribution to fund balance.

HORIZON ISSUES

- The Venue Operators are optimistic about sustaining this momentum through increased event bookings. Dickies Arena has become the City's premier concert venue. However, a combination of attendance and ticket pricing has resulted in Ticket tax and Parking tax trending lower than past years.
- With the outsourcing of Will Rogers Management, stall tax could be increased which would result in higher stall taxes.
- Ongoing financial forecasting will help mitigate risks related to tax collection and venue occupancy. Precise forecasting will guide financial decisions and improve operational planning.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Other Tax	10,249,499	11,232,124	11,232,124	11,500,000	267,876	2.38 %
Total Revenues	**10,249,499**	**11,232,124**	**11,232,124**	**11,500,000**	**267,876**	**2.38 %**
Expenses						
Transfer Out & Other	630,942	4,475,319	4,475,319	11,146,342	6,671,023	149.06 %
Cont to Fund Bal/Net Position	—	6,756,805	6,756,805	353,658	(6,403,147)	(94.77) %
Total Expenses	**630,942**	**11,232,124**	**11,232,124**	**11,500,000**	**267,876**	**2.38 %**
Grand Total	**9,618,557**	**—**	**—**	**—**	**—**	**0.0 %**

FUND PURPOSE AND GOALS

Chapter 334 of the Texas Local Government Code (LGC) authorizes the city to designate various sports and community-related capital improvements as “venue projects”. The City Council adopted a resolution (No. 4327-07-2014) to authorize the Expansion of the Convention Center designated as the venue project. In May 2024, a special election was held, and the majority voted in favor of authorizing an additional 2% in these specific taxes to assist in the financing of the venue project.

The new Venue 2% Hotel Occupancy Tax (HOT) purpose is to capture HOT dedicated funds to meet the Venue debt for Phase II of the Convention Center Expansion. This fund was established to separate the HOT venue taxes that become effective August 1, 2024.

FY2026 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increase of $6,671,023 to support debt service obligations for the Fort Worth Convention Center expansion.
- Decrease of ($6,403,147) in the contribution to fund balance.

HORIZON ISSUES

- As hotel taxes have stabilized, fund balances are now available for planned expansions, such as the Fort Worth Convention Center. Completion of legacy debt payments by 2026 will create capacity to cover debt for the Expansion Phase II.
- Economic uncertainty will always remain a concern for tourism-related revenue, as demonstrated during the pandemic. The department is monitoring trends closely to prepare for any future fluctuations in tax revenue.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Use of Money	730,045	—	—	—	—	0.00 %
Transfer In	5,035,656	—	—	—	—	0.00 %
Total Revenues	**5,765,701**	**—**	**—**	**—**	**—**	**— %**
Expenses						
General Oper & Maintenance	2,574,347	—	—	—	—	0.00 %
Transfer Out & Other	300,000	—	—	—	—	0.00 %
Total Expenses	**2,874,347**	**—**	**—**	**—**	**—**	**— %**
Grand Total	**2,891,354**	**—**	**—**	**—**	**—**	**0.0 %**

DEPARTMENT PURPOSE AND GOALS

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

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

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

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

To follow best practices for accounting standards, the fund has been changed from an operating fund to an operating life-to-date fund (LTD). This budget is now shown under the Special Project Funds section in this budget book.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Intergovernmental	193,270	1,713,121	1,713,121	786,000	(927,121)	(54.12) %
Charge For Services	16,192,458	65,213,315	65,213,315	71,328,268	6,114,953	9.38 %
Use of Money	28,680,647	30,000	30,000	96,000	66,000	220.00 %
Other	639,975	2,109,526	2,109,526	1,483,118	(626,408)	(29.69) %
Transfer In	4,937,230	20,187,511	20,187,511	30,202,363	10,014,852	49.61 %
Use of Fund Bal/Net Position	—	—	3,966,896	—	—	0.00 %
Total Revenues	**50,643,580**	**89,253,473**	**93,220,369**	**103,895,749**	**14,642,276**	**16.41 %**
Expenses						
Salary & Benefits	14,356,511	61,600,284	61,600,284	72,197,070	10,596,786	17.20 %
General Oper & Maintenance	4,930,330	22,679,489	26,482,749	26,307,267	3,627,778	16.00 %
Transfer Out & Other	2,821,468	3,291,412	3,455,048	3,291,412	—	0.00 %
Cont to Fund Bal/Net Position	—	1,682,288	1,682,288	2,100,000	417,712	24.83 %
Total Expenses	**22,108,309**	**89,253,473**	**93,220,369**	**103,895,749**	**14,642,276**	**16.41 %**
Grand Total	**28,535,271**	**0**	**0**	**0**	**0**	**0.0 %**

Department	FY2026 AP	FY2026 FTE	FY2027 AP	FY2027 FTE	Change AP	Change FTE
Office of the Medical Director	14.00	14.00	16.00	16.00	2.00	2.00
City Attorney	1.00	1.00	1.00	1.00	0.00	0.00
Financial Management Services	7.00	7.00	7.00	7.25	0.00	0.25
Human Resources	1.00	1.00	1.00	1.00	0.00	0.00
Fire	598.00	587.80	625.00	601.47	27.00	13.67
Total	**621.00**	**610.80**	**650.00**	**626.72**	**29.00**	**15.92**

FUND PURPOSE AND GOALS

The City of Fort Worth Emergency Medical Services (EMS) Fund, supports the provision of emergency medical services by the City of Fort Worth to all who live in, work in, or travel through the city, including those in participating member cities, through a unified regional EMS model. Fort Worth is the primary service provider and delivers both EMS operations and dispatch services under interlocal agreements with each member city. The fund ensures operational readiness by supporting clinical staffing, fleet resources, and medical supplies needed to meet system-wide demand. Revenues are primarily generated from patient transport reimbursements. The City of Fort Worth and thirteen (13) member cities contribute to the public funding requirement based on their proportionate use of the system to help close the gap between total system costs and collected revenues. The system is structured to maintain compliance with response time standards established by City ordinance, including eight minutes for Advanced Life Support calls and eleven minutes for Basic Life Support calls at least 90 percent of the time. The City of Fort Worth began operating the EMS system in July of 2025.

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Intergovernmental	193,270	1,713,121	1,713,121	786,000	(927,121)	(54.12) %
Charge For Services	16,189,513	64,982,290	65,182,290	71,232,268	6,249,978	9.62 %
Use of Money	41,232	30,000	30,000	96,000	66,000	220.00 %
Other	639,975	2,109,526	2,109,526	1,483,118	(626,408)	(29.69) %
Transfer In	4,937,230	20,187,511	20,187,511	30,202,363	10,014,852	49.61 %
Use of Fund Bal/Net Position	—	—	2,409,058	—	—	0.00 %
Total Revenues	**22,001,220**	**89,022,448**	**91,631,506**	**103,799,749**	**14,777,301**	**16.60 %**
Expenses						
Salary & Benefits	13,604,938	58,510,276	58,510,276	68,605,678	10,095,402	17.25 %
General Oper & Maintenance	3,818,323	19,453,649	21,699,071	23,179,321	3,725,672	19.15 %
Transfer Out & Other	2,821,468	3,291,412	3,455,048	3,291,412	—	0.00 %
Cont to Fund Bal/Net Position	—	1,682,288	1,682,288	2,100,000	417,712	24.83 %
Expenses	**20,244,729**	**82,937,625**	**85,346,683**	**97,176,411**	**14,238,786**	**17.17 %**
Grand Total	**(20,244,729)**	**(82,937,625)**	**(85,346,683)**	**(97,176,411)**	**(14,238,786)**	**17.17 %**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Office of the Medical Director	14.00	14.00	16.00	16.00	2.00	2.00
City Attorney	1.00	1.00	1.00	1.00	0.00	0.00
Financial Management Services	7.00	7.00	7.00	7.25	0.00	0.25
Human Resources	1.00	1.00	1.00	1.00	0.00	0.00
Fire	598.00	587.80	625.00	601.47	27.00	13.67
Total	**621.00**	**610.80**	**650.00**	**626.72**	**29.00**	**15.92**

DEPARTMENT PURPOSE AND GOALS

The City of Fort Worth's Emergency Medical Services (EMS) Fund, managed by the Fire Department, delivers essential first-responder emergency medical care and also supports special events and community gatherings of any size.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $6,404,500 to fund overtime costs related to the deployment of EMS staff. Overtime costs were not included in the FY 2026 budget as those costs were unknown at the time the system transitioned to being city operated. Funding is provided for a full year of anticipated overtime expenditures in FY 2027.

- Increases by $4,959,043 in fleet maintenance and repair accounts. When the City took ownership of MedStar vehicles, they were in a significant state of wear. Funding is provided in FY 2027 to to ensure proper maintenance is performed on ambulances and other fleet assets.
- Increases by $923,841 in in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- Increases by $417,712 in the transfers out account to continue the effort of building a fund reserve balance in compliance with City of Fort Worth policy.
- Increases by $405,281 in the medical and dental account to pay for physical tests used during the EMS training academy. This account was not budgeted for in FY 2026. The FY 2027 budget provides funding for this anticipated cost.
- Increases by 25 Authorized Position (AP) to include 25 part-time positions that were added after the budget was adopted in FY 2026, due the timing of the merger between MedStar and the City of Fort Worth.
- Decreases by ($460,677) for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Decreases by ($1,272,194) in the Vehicle Repair/Maintenance Supply account. This line item was not used in FY26 and is accounted for in the fleet maintenance accounts.

The Recommended Budget Decision Packages:

- Increases by $175,831, of which $169,831 is salary and benefit costs and $6,000 operations and maintenance cost, and one AP for the addition of a Sr. Administrative Services Manager. When MedStar merged with the City of Fort Worth a position was not added to oversee the day to day financial and HR functions of the EMS division. This has created a gap in fiscal and HR services that this position will fill.
- Increases by $175,831, of which $169,831 is salary and benefit costs and $6,000 operations and maintenance cost, and one Authorized Position (AP) for the addition of a Financial Services Manager. This position will focus on exploring new revenue sources and ensuring proper tracking and compliance of existing revenue.
- Decreases by ($635,455) to adjust the health insurance account to align with employee plan costs.

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	Chg from PY Adopted %
Revenues						
Charge For Services	2,945	31,025	31,025	96,000	64,975	209.43 %
Use of Fund Bal/Net Position	—	—	159,295	—	—	0.00 %
Total Revenues	**2,945**	**31,025**	**190,320**	**96,000**	**64,975**	**209.43 %**
Expenses						
Salary & Benefits	505,872	2,060,115	2,060,115	2,452,716	392,601	19.06 %
General Oper & Maintenance	119,778	947,055	1,106,350	1,038,053	90,998	9.61 %
Expenses	**625,650**	**3,007,170**	**3,166,465**	**3,490,769**	**483,599**	**16.08 %**
Grand Total	**(625,650)**	**(3,007,170)**	**(3,166,465)**	**(3,490,769)**	**(483,599)**	**16.08 %**

Department	FY2026 AP	FY2026 FTE	FY2027 AP	FY2027 FTE	Change AP	Change FTE
Office of the Medical Director	14.00	14.00	16.00	16.00	2.00	2.00
City Attorney	1.00	1.00	1.00	1.00	0.00	0.00
Financial Management Services	7.00	7.00	7.00	7.25	0.00	0.25
Human Resources	1.00	1.00	1.00	1.00	0.00	0.00
Fire	598.00	587.80	625.00	601.47	27.00	13.67
Total	**621.00**	**610.80**	**650.00**	**626.72**	**29.00**	**15.92**

DEPARTMENT PURPOSE AND GOALS

The Office of the Medical Director (OMD) is tasked with providing medical direction and oversight of the EMS System, including the Fort Worth Fire Department and the first responders of our member cities. OMD's purpose is to improve systems and educate clinicians to enhance patient outcomes. This is accomplished through the two main divisions: Quality Management and Clinical Practice.

The Quality Management division is responsible for quality planning, performance measurement, quality improvement, and quality assurance, supported by clinical research.

The Clinical Practice division is responsible for oversight and assurance of credentialing, education, and training, accomplished in partnership with FWFD.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $104,577 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by $82,847 for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.

The Recommended Budget Decision Packages:

- Increases by $141,240 for one authorized position (AP) in salary and benefit costs to add one Clinical Practice Supervisor position. This position will assist in personnel and processes related to the clinical credentialing programs of the Office of the Medical Director. They will provide strategic recommendations related to credentialing processes, evaluate effectiveness of the training, analyze data elements associated with the credentialing process and provide related reports, and collaborate with EMS System stakeholders to assure an operationally efficient yet quality balanced program to meet the purpose of improving systems and educating clinicians to enhance patient outcomes.
- Increases by $123,641 for one AP in salary and benefit costs to add one Clinical Practice Coordinator. This position will assist in clinical credentialling for the Office of the Medical Director.

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	Chg from PY Adopted %
Revenues						
Use of Fund Bal/Net Position	—	—	1,335,000	—	—	0.00 %
Total Revenues	**—**	**—**	**1,335,000**	**—**	**—**	**— %**
Expenses						
Salary & Benefits	27,270	87,693	87,693	110,202	22,509	25.67 %
General Oper & Maintenance	165,072	5,390	1,340,390	9,520	4,130	76.62 %
Expenses	**192,342**	**93,083**	**1,428,083**	**119,722**	**26,639**	**28.62 %**
Grand Total	**(192,342)**	**(93,083)**	**(1,428,083)**	**(119,722)**	**(26,639)**	**28.62 %**

	FY2026		FY2027		Change	
Department	AP	FTE	AP	FTE	AP	FTE
Office of the Medical Director	14.00	14.00	16.00	16.00	2.00	2.00
City Attorney	1.00	1.00	1.00	1.00	0.00	0.00
Financial Management Services	7.00	7.00	7.00	7.25	0.00	0.25
Human Resources	1.00	1.00	1.00	1.00	0.00	0.00
Fire	598.00	587.80	625.00	601.47	27.00	13.67
Total	**621.00**	**610.80**	**650.00**	**626.72**	**29.00**	**15.92**

DEPARTMENT PURPOSE AND GOALS

The HR department, through the EMS Fund, assists in the human resource management of the EMS special revenue fund.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $22,509 for salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by $4,130 for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Use of Money	28,639,414	—	—	—	—	0.00 %
Use of Fund Bal/Net Position	—	—	63,543	—	—	0.00 %
Total Revenues	**28,639,414**	**200,000**	**63,543**	**—**	**(200,000)**	**(100.00) %**
Expenses						
Salary & Benefits	195,832	755,586	755,586	859,979	104,393	13.82 %
General Oper & Maintenance	827,157	2,268,005	2,331,548	2,070,339	(197,666)	(8.72) %
Expenses	**1,022,989**	**3,023,591**	**3,087,134**	**2,930,318**	**(93,273)**	**(3.08) %**
Grand Total	**(1,022,989)**	**(3,023,591)**	**(3,087,134)**	**(2,930,318)**	**93,273**	**-3.08 %**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Office of the Medical Director	14.00	14.00	16.00	16.00	2.00	2.00
City Attorney	1.00	1.00	1.00	1.00	0.00	0.00
Financial Management Services	7.00	7.00	7.00	7.25	0.00	0.25
Human Resources	1.00	1.00	1.00	1.00	0.00	0.00
Fire	598.00	587.80	625.00	601.47	27.00	13.67
Total	**621.00**	**610.80**	**650.00**	**626.72**	**29.00**	**15.92**

DEPARTMENT PURPOSE AND GOALS

The EMS Billing and Collections division, within the FMS department, through the EMS Fund, provides oversight of the City's third-party EMS billing provider to ensure effective management of all EMS billing and collections functions. This includes accurate and transparent billing; timely submission and processing of insurance claims; timely payment processing and refunds; and consistent, compliant review of settlement, waiver, and discount requests in accordance with COFW policy. Our purpose is to support patients and families through clear communication, resolution of escalated billing issues, coordination with insurers and government payors, and administration of financial assistance when needed. Our goals are to uphold COFW policy, strengthen vendor accountability, enhance the patient experience, and maintain the integrity and efficiency of EMS revenue processes through strong oversight and continuous improvement.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $37,711 for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by $24,218 for salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by $7,000 for bank charges.

- Decreases by ($234,869) in contractual obligations. The City's EMS billing vendor is housed in the FMS department of the EMS Fund. The contract recently went through an RFP process and the new contract is less costly than the previous contract. Therefore, the budget in the contractual services account was reduced.

The Recommended Budget Decision Packages:

- Increases $71,275 and 0.25 FTE to fund 25% of the Deputy Finance Director in the EMS Fund as this positions spends a quarter of its time on items related to EMS activity such as billing vendor liaison and revenue tracking.

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Total Revenues	**—**	**—**	**—**	**—**	**—**	**— %**
Expenses						
Salary & Benefits	22,598	186,614	186,614	168,495	(18,119)	(9.71) %
General Oper & Maintenance	—	5,390	5,390	10,034	4,644	86.16 %
Expenses	**22,598**	**192,004**	**192,004**	**178,529**	**(13,475)**	**(7.02) %**
Grand Total	**(22,598)**	**(192,004)**	**(192,004)**	**(178,529)**	**13,475**	**-7.02 %**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Office of the Medical Director	14.00	14.00	16.00	16.00	2.00	2.00
City Attorney	1.00	1.00	1.00	1.00	0.00	0.00
Financial Management Services	7.00	7.00	7.00	7.25	0.00	0.25
Human Resources	1.00	1.00	1.00	1.00	0.00	0.00
Fire	598.00	587.80	625.00	601.47	27.00	13.67
Total	**621.00**	**610.80**	**650.00**	**626.72**	**29.00**	**15.92**

DEPARTMENT PURPOSE AND GOALS

The City Attorney department, through the EMS Fund, provides legal guidance for the EMS special revenue fund.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $4,613 for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Decreases by ($18,119) in salary and benefits. The position was over budgeted in FY 2026. The FY 2027 budget aligns the incumbent’s actual salary and benefit cost.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	15,568,193	22,840,801	22,840,801	22,558,000	(282,801)	(1.24) %
Use of Money	204,039	100,000	100,000	194,655	94,655	94.66 %
Other	23,085	2,000	2,000	11,500	9,500	475.00 %
Non Operating	2,361	—	—	—	—	0.00 %
Use of Fund Bal/Net Position	—	—	113,385	—	—	0.00 %
Total Revenues	**15,797,678**	**22,942,801**	**23,056,186**	**22,764,155**	**(178,646)**	**(0.78) %**
Expenses						
Salary & Benefits	7,031,096	7,734,138	7,734,138	8,455,108	720,970	9.32 %
General Oper & Maintenance	5,753,733	7,842,462	7,842,462	9,203,511	1,361,049	17.35 %
Transfer Out & Other	1,431,417	6,366,201	6,479,586	4,315,269	(2,050,932)	(32.22) %
Cont to Fund Bal/Net Position	—	1,000,000	1,000,000	790,267	(209,733)	(20.97) %
Total Expenses	**14,216,246**	**22,942,801**	**23,056,186**	**22,764,155**	**(178,646)**	**(0.78) %**
Grand Total	**1,581,432**	**—**	**—**	**—**	**—**	**0.0 %**

	FY2026		FY2027		Change	
Department	AP	FTE	AP	FTE	AP	FTE
Environmental Services	89.00	86.63	89.00	89.00	0.00	2.37
Total	**89.00**	**86.63**	**89.00**	**89.00**	**0.00**	**2.37**

FUND PURPOSE AND GOALS

The Environmental Services Department promotes a clean, safe community through planning, projects, programs and services spanning solid waste management, environmental quality and consumer health.

The **Environmental Quality Division** is funded through the City of Fort Worth's Environmental Protection Fund. Formally established in 1992, the Environmental Protection Fund is a special revenue fund that assists the city in paying for regulated environmental quality programs, projects, and services that are designed to address air, land, and water pollution and generally improve public health, welfare, and safety (e.g., hazardous materials management and litter control). Environmental Services staff seek to safeguard public health, property, and natural resources from pollution through compliance, prevention, and sustainability efforts. The division includes programs for land quality, air quality, water quality, hazardous materials management, Keep Fort Worth Beautiful (KFWB), and litter and illegal dumping control operations.

Land Quality manages environmental hazards on City properties, including contamination assessment and remediation for materials such as asbestos, lead-based paint, and contaminated soils.

Air Quality performs inspections in accordance with State of Texas air quality rules and regulations, monitors air pollutants, and responds to air-related concerns or complaints.

Water Quality supports the protection of surface waters and works to control pollution in urban runoff to prevent contamination and illegal dumping in storm drains, channels, streams, and the Trinity River. This includes compliance oversight at industrial and construction operations.

Litter and Illegal Dumping Control Operations provide services for litter control; street sweeping; illegal campsite and nuisance cleanups; and illegal dump prevention, enforcement, and cleanup. The section responds to litter and illegal dumping complaints and enforces related local and state rules and regulations.

Keep Fort Worth Beautiful (KFWB) educates and engages residents and businesses to improve the community environment through litter prevention and sustainability programs.

In Fiscal Year 2027, Environmental Protection Fees are increased incrementally to support ongoing, citywide efforts to control litter and illegal campsite cleanup, street sweeping operations, fleet management, and to support pay-as-you-go capital funding to perform environmental cleanups on public property that may occur within the city.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $1,059,149 in operations and maintenance costs related to allocations, other contractual Services, vehicle maintenance parts and labor, and fuel costs due to rising costs.
- Increases by $672,320 for previously approved costs associated with regular employee salaries, rising health care costs, and pension contributions.
- Decreases by ($116,038) in operations and maintenance due to decreases in disposal, electricity, advertising, legal notices, postage, commercial insurance premiums, lab analysis, and travel reimbursement expenses.
- Decreases by ($209,733) in Contribution to Fund Balance to offset the costs associated with position reclassifications.
- Decreases ($1,838,724) in transfer out and other due to eliminating the capital contribution to the Street Sweepers Wash Bays project for FY27 and other capital projects.

The Adopted Budget Decision Packages:

- Increases by $312,800 in other contractual services and vehicle repair and maintenance associated with operational needs.
- Increases by $48,650 and one Authorized Position (AP) due to the Environmental Services Director being moved from the General Fund to be split equally between the Environmental Protection Fund and the Solid Waste Fund.
- Decreases by ($34,390) in contribution to fund balance due to paying for parking at City Hall.
- Decreases by ($65,407) in contribution to fund balance to offset costs associated with the position reclassifications of two Equipment Operators to one Public Education Specialist and one Field Operations Crewleader.

HORIZON ISSUES

- Long-term sustainability for the Environmental Protection Fund centers on balancing revenues with service levels and programmatic needs while securing funding for pay-as-you-go capital projects, such as street sweeper wash facilities, equipment replacement, and environmental cleanup activities, as needed.
- Proposed rate adjustments support long-term planning and capital project needs while maintaining predictable household budgeting. The Environmental Services Community Focus Group, established in 2025, provides stakeholder review and recommendations for environmental protection fee adjustments.
- Enhanced litter and illegal dumping control will be needed to support a growing city and maintain community cleanliness. These efforts align with the City’s mission to ensure a safe, clean, and attractive community.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
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 water quality.				
% of high priority environmental complaints responded to within 24 hours	100.00 %	100.00 %	100.00 %	100.00 %
% of routine environmental investigations completed in accordance with authorized timelines	97.50 %	94.50 %	100.00 %	100.00 %

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	5,952,204	9,238,170	9,238,170	10,473,188	1,235,018	13.37 %
Other	6,978	4,000	4,000	4,000	—	0.00 %
Non Operating	9,809	—	—	—	—	0.00 %
Transfer In	170,000	—	—	—	—	0.00 %
Use of Fund Bal/Net Position	—	—	53,760	—	—	0.00 %
Total Revenues	**6,138,991**	**9,242,170**	**9,295,930**	**10,477,188**	**1,235,018**	**13.36 %**
Expenses						
Salary & Benefits	3,510,346	4,771,194	4,771,194	5,400,719	629,525	13.19 %
General Oper & Maintenance	3,301,874	4,105,573	4,173,714	4,535,983	430,410	10.48 %
Debt Service	—	150,000	81,859	150,000	—	0.00 %
Transfer Out & Other	375,000	215,403	269,163	253,589	38,186	17.73 %
Cont to Fund Bal/Net Position	—	—	—	136,897	136,897	0.00 %
Total Expenses	**7,187,220**	**9,242,170**	**9,295,930**	**10,477,188**	**1,235,018**	**13.36 %**
Grand Total	**(1,048,229)**	**—**	**—**	**—**	**—**	**0.0 %**

Department	FY2026 AP	FY2026 FTE	FY2027 AP	FY2027 FTE	Change AP	Change FTE
Parks and Recreation	95.00	65.04	103.00	71.61	8.00	6.57
Total	**95.00**	**65.04**	**103.00**	**71.61**	**8.00**	**6.57**

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.

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

Meadowbrook Golf Course is an 18-hole facility located on the east side of the city. It has a fully-equipped pro shop and features a full snack bar and grill service. Meadowbrook Golf Course closed in December 2023 to undergo an extensive renovation. It reopened during FY2026.

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

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

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $73,291 in General Operating and Maintenance due to rising costs of utilities
- Increases by $310,167 in General Operating and Maintenance due to increased demand for items for resale
- Increases by $56,914 in General Operating and Maintenance due to increased cost of supplies to maintain the facilities.

The Recommended Budget Decision Packages:

- Increases by $437,060 and seven authorized positions (APs) to add one full time Sr Food and Beverage Attendant, two full time Food and Beverage Attendants, and four part time Food and Beverage Attendants to take over food service in the City Hall kitchen area offset by increase in revenue.
- Increases by $58,604 to reclassify a part time Golf Cart Attendant to a full time Maintenance Worker to maintain course conditions to that will allow the fund to achieve revenue projections. The cost for this position is offset by an increase in revenue.
- Increases by $96,822 and one authorized position (AP) to add a Sales Associate to help supervise and manage events, rentals and outside catering.

HORIZON ISSUES

- Health care costs for retirees from the golf division are creating budgetary challenges, with recent retirements adding 55% to expenses. Long-term planning is required to manage these costs without compromising service levels.
- Diminishing gas well royalties, historically used for capital projects, will need to be replaced with alternative funding sources. New revenue strategies are being considered to sustain infrastructure improvements.

Special Project Funds

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Use of Money	913,858	—	—	—	—	0.00 %
Other	(507,616)	—	—	—	—	0.00 %
Transfer In	—	—	—	—	—	0.00 %
Total Revenues	**406,242**	**—**	**—**	**—**	**—**	**0.00 %**
Projects						
ADDIE LEVY TRUST	1,021,134	—	—	—	—	0.00 %
LIBRARY SPEC REVENUE GEN PROJ	220,644	—	—	—	—	0.00 %
LIBRARY AUTO SYSTEMS	405,028	—	—	—	—	0.00 %
Total Projects	**1,646,806**	**—**	**—**	**—**	**—**	**0.00 %**
Grand Total	**(1,240,564)**	**—**	**—**	**—**	**—**	

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

FUND PURPOSE AND GOALS

The purpose of the Library Special Revenue Fund is to manage revenue designated for and given to the Library through alternate sources including, but not limited to, trusts and estates. This fund structure consists of multiple projects to which distributions are deposited until funds are appropriated and spent. The goal is to expend these unique funds in ways that address library needs while honoring and fulfilling the intentions of the benefactors. One example of how this has been accomplished is the Library's purchase of the Fort Worth Star Telegram's digital archives in 2019 in the amount of $189,371.00. The Library would have not been able to add this specialized resource without this funding opportunity. There are no approved positions allocated to the fund.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Library Department will continue working with staff in the Financial Management Services (FMS) department to identify and close older projects when those funding provisions have terminated or expired. No projects have been identified for closure in FY2027.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Transfer In	—	5,000,000	—	500,000	(4,500,000)	(90.00)%
Total Revenues	**—**	**5,000,000**	**—**	**500,000**	**(4,500,000)**	**(90.00)%**
Projects						
Economic Incentive Available	—	5,000,000	—	500,000	4,500,000	90.00 %
	—	—	—	—	—	0.00 %
Total Projects	**—**	**5,000,000**	**—**	**500,000**	**4,500,000**	**90.00 %**
Grand Total	**—**	**—**	**—**	**—**	**9,000,000**	

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

DEPARTMENT PURPOSE AND GOALS

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

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

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

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

Since the inception of the fund, the City Council has approved twelve awards for a total amount of $17,423,250 subject to verification that project commitments have been achieved.

These approved awards include: $1,000,000 to Wesco/Incora Aircraft for the creation of 615 jobs (and other project commitments), $218,750 to Watts/PVI for the creation of 243 jobs (and other project commitments), $212,000 to Ariat International, Inc. for the creation of 450 jobs (and other project commitments), $660,000 to SmartAction LLC for the creation of 81 jobs (and other project commitments), $1,500,000 to Probably Monsters, Inc. for the creation of 300 jobs (and other project commitments), $847,500 to ITS Logistics, LLC for the creation of 339 jobs (and other project commitments), $4,000,000 to University of Texas at Arlington-West for the creation of 409 jobs, $185,000 to Weir Mineral for the creation of 67 jobs, $1,000,000 to Bell Textron Inc for the creation of 520 jobs, $5,000,000 to Seco Enterprises, LLC, $1,000,000 to Mach Industries for the creation of 600 jobs, and $1,500,000 to ADOM Industries for creation of 267 jobs. Of these authorized projects, agreements for Wesco/Incora Aircraft and Watts/PVI were either unexecuted or terminated for non-performance; therefore, grants from the EDIF will not be delivered to the companies but will instead remain deposited in the EDIF for use towards future projects.One project is currently in active negotiation that may have an additional economic impact on the EDIF over the next three years.

The FY2027 Recommended budget decreased by $4,500,000 for Economic Incentives, in order to balance the General Fund.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	514,267	767,697	—	1,006,741	239,044	31.14 %
Use of Fund Bal/Net Position	—	—	—	—	—	0.00 %
Total Revenues	**514,267**	**767,697**	**—**	**1,006,741**	**239,044**	**31.14 %**
Projects						
JUVENILE CASE MANAGER FUNDS	38,675	4,701	—	36,482	(31,781)	(676.05)%
YOUTH DIVERSION	62,170	227,713	—	172,838	54,875	24.10 %
COURT TECHNOLOGY FEES	559,437	378,110	—	148,403	229,707	60.75 %
COURT SECURITY FUNDS	70,249	157,173	—	299,018	(141,845)	(90.25)%
Total Projects	**730,531**	**767,697**	**—**	**1,006,741**	**(239,044)**	**(31.14)%**
Grand Total	**(216,264)**	**—**	**—**	**—**	**(478,088)**	

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

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Municipal Court	2.00	2.00	3.00	3.00	1.00	1.00
Total	**2.00**	**2.00**	**3.00**	**3.00**	**1.00**	**1.00**

FUND PURPOSE AND GOALS

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

The Court Security Project of the Special Revenue Fund was established under the authority of Article 102.017(c) of the Texas Code of Criminal Procedure to finance security personnel, services, and items related to buildings that house the operation of municipal court.

The Court Technology Project of the Special Revenue Fund was established under the authority of Article 102.0172 of the Texas Code of Criminal Procedure to finance the purchase of or to maintain technological enhancements for a municipal court.

The Juvenile Case Management Project of the Special Revenue 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.

The Truancy Prevention & Diversion Project of the Special Revenue Fund was established under the authority of Section 134.156, Local Government Code. May be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of juvenile case manager and juvenile case manager services.

The Civil Security Project of the Special Revenue Fund was established under Chapter 10, Article II – Parking Violations Bureau, of the City Code to finance security personnel, services, and items related to buildings that house the operation of municipal court.

The Civil Technology Project of the Special Revenue Fund was established under Chapter 10, Article II – Parking Violations Bureau, of the City Code to finance the purchase of or to maintain technological enhancements for a municipal court.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

- Increases by $239,044 based on available project funding and reflects the transfer of one authorized position (AP) from the General Fund to the Special Revenue Fund, resulting in $67,474 in costs now absorbed by the Special Revenue Fund.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Transfer In	10,505,844	8,827,829	—	8,663,334	(164,495)	(1.86) %
Total Revenues	10,505,844	9,482,446	—	8,663,334	(819,112)	(8.64) %
Projects						
CCPD Community Based Prgm FY21	59,659	—	—	—	—	0.00 %
CCPD Community Based Prgm FY22	518,023	—	—	—	—	0.00 %
CCPD Community Based Prgm FY23	807,564	—	—	—	—	0.00 %
CCPD Community Based Prgm FY24	1,024,110	—	—	—	—	0.00 %
CCPD Community Based Prgm FY25	4,351,215	—	—	—	—	0.00 %
FY26 Emerging Partners Program	—	3,379,001	—	—	3,379,001	100.00 %
FY26 Mission Partners Program	—	6,103,445	—	—	6,103,445	100.00 %
FY27 Emerging Partners Program	—	—	—	2,315,750	(2,315,750)	0.00 %
FY27 Mission Partners Program	—	—	—	6,347,584	(6,347,584)	0.00 %
Total Projects	6,760,571	9,482,446	—	8,663,334	819,112	8.64 %
Grand Total	**3,745,273**	**—**	**—**	**—**	**1,638,224**	

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

FUND PURPOSE AND GOALS

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

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

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

FY2027 Discussion

- Funding for FY2027 is split between two primary initiatives, the Emerging Partners Program, which will have a program budget of $2,315,750 and the Mission Partners Program, which will have a program budget of $6,347,584. In FY2026, $9,482,446 was provided for the Community Based Program. The change in funding level from FY2026 and FY2027 is based on anticipated available revenue in FY2026.
- *Note: Grant-related FTE transferred from the Community Oriented Policing Services (COPS) Hiring Program to the the CCPD Fund by zero AP and 6.30 FTE.*

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Use of Money	501,344	27,786	—	—	(27,786)	(100.00)%
Transfer In	347	—	—	—	—	0.00 %
Total Revenues	**501,691**	**27,786**	**—**	**—**	**(27,786)**	**(100.00)%**
Projects						
Comm & Pub Engmt Donations	2,241	—	—	—	—	0.00 %
Neighborhood Services Donation	71,040	—	—	—	—	0.00 %
Code Compliance Donations	295,899	—	—	—	—	0.00 %
Police Donations	165,975	—	—	—	—	0.00 %
Fire Donations	65,118	—	—	—	—	0.00 %
City Managers Office Donations	—	4,716	—	—	4,716	100.00 %
PACS Donations	—	23,070	—	—	23,070	100.00 %
Total Projects	**600,273**	**27,786**	**—**	**—**	**27,786**	**100.00 %**
Grand Total	**(98,582)**	**—**	**—**	**—**	**55,572**	

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

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.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

- There are no significant changes in service level represented in the FY2027 Recommended Budget.

Proprietary Funds

Enterprise Funds

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
License & Permits	2,544,262	2,669,743	2,229,716	2,809,080	139,337	5.22 %
Charge For Services	735,513,524	771,818,707	812,258,734	850,507,552	78,688,845	10.20 %
Use of Money	33,001,866	24,832,653	24,832,653	29,201,254	4,368,601	17.59 %
Other	27,290,197	20,197,352	20,197,352	19,695,908	(501,444)	(2.48) %
Non Operating	610,035	130,000	130,000	170,000	40,000	30.77 %
Transfer In	36,719,369	52,366,588	52,366,588	51,649,050	(717,538)	(1.37) %
Total Revenues	**835,679,253**	**872,015,043**	**912,015,043**	**954,032,844**	**82,017,801**	**9.41 %**
Use of Fund Bal/Net Position	—	—	6,567,225	3,648,155	3,648,155	0.00 %
Expenses						
Salary & Benefits	123,953,341	135,054,760	135,054,760	140,696,445	5,641,685	4.18 %
General Oper & Maintenance	358,894,125	377,879,423	392,879,423	411,607,725	33,728,302	8.93 %
Debt Service	276,546	54,400	481,840	33,900	(20,500)	(37.68) %
Transfer Out & Other	326,478,462	346,741,733	377,881,518	382,774,265	36,032,532	10.39 %
Total Expenses	**809,602,474**	**859,730,316**	**906,297,541**	**935,112,335**	**75,382,019**	**8.77 %**
Cont to Fund Bal/Net Position	—	12,284,727	12,284,727	22,568,664	10,283,937	83.71 %
Grand Total	**26,076,779**	**—**	**—**	**—**	**—**	**0.0 %**

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.

The Stormwater Utility Fund has the responsibility of providing stormwater management to 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 unit charges are collected from residents through a monthly fee added to their water bill.

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

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
License & Permits	—	35,400	35,400	35,400	—	— %
Charge For Services	6,851,621	6,869,100	6,869,100	6,926,600	57,500	0.84 %
Use of Money	10,545,909	9,576,700	9,576,700	9,612,053	35,353	0.37 %
Other	162,844	213,853	213,853	121,000	(92,853)	(43.42)%
Transfer In	59,500	59,500	59,500	83,749	24,249	40.75 %
Use of Fund Bal/Net Position	—	—	1,561,846	3,648,155	3,648,155	— %
Total Revenues	**17,623,799**	**16,754,553**	**18,316,399**	**20,426,957**	**3,672,404**	**21.92 %**
Expenses						
Salary & Benefits	3,440,695	3,560,922	3,560,922	3,699,966	139,044	3.90 %
General Oper & Maintenance	6,920,745	9,158,203	9,158,203	9,023,745	(134,458)	(1.47)%
Transfer Out & Other	8,542,697	4,035,428	5,597,274	7,703,246	3,667,818	90.89 %
Total Expenses	**18,904,137**	**16,754,553**	**18,316,399**	**20,426,957**	**3,672,404**	**21.92 %**
Grand Total	**(1,280,338)**	**—**	**—**	**—**	**—**	**— %**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Aviation	31.00	30.48	32.00	31.48	1.00	1.00
Total	**31.00**	**30.48**	**32.00**	**31.48**	**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 Perot Field Fort Worth Alliance Airport (Perot Field). The Department is responsible for capital improvements, accounts payable/ receivable, grants management, human resources, leasing, and accounting and budgeting for all three Fort Worth Airports to varying degrees.

At Meacham and Spinks, the **Operations Division** is responsible for the day-to-day operations of each airport and inspects each airport to identify deficiencies and implement appropriate corrective action; the **Maintenance Division** is responsible for maintaining airfields and airport facilities. At Perot Field, day-to-day operations and maintenance are performed by Alliance Air/Aviation Services under a management agreement with the City.

Meacham - Established in 1925, is located just five miles north of downtown Fort Worth. Starting as a modest 100-acre site with dirt and sod runways, it has expanded into a leading general aviation airport. Today, Meacham covers more than 900 acres and features two operational runways. The airport includes 108 hangar facilities, offering over 1.5 million square feet of space that accommodates more than 360 based aircraft. Additionally, Meacham operates a modern U.S. Customs and Border Protection User Fee Facility, which opened in June 2019, serving as a port of entry for international corporate and general aviation travelers.

The renovation of Meacham's main administration building was completed in 2017. It now houses Aviation, Planning and Development staff, along with other airport tenants, including one of the two fixed base operators (FBOs). The two FBOs, Texas Jet and Modern Aviation, supply most of the airport's fuel and hangar space. Businesses based at Meacham also offer a range of specialized aeronautical services such as fueling, maintenance, storage, painting, flight training, and aero-medical flights. Aviation activity at Meacham continues to grow, making it the busiest general aviation airport in Texas in 2025 and the 15th busiest of its kind in the United States.

Spinks – Located 14 miles south of downtown Fort Worth, traces its origins to Oak Grove Airport, which was established in the early 1960s by Maurice "Pappy" Spinks. Following Mr. Spinks' passing, Oak Grove Airport ceased operations, and in 1988 a ceremonial transition marked the closure of Oak Grove Airport and the opening of Spinks Airport, located immediately to the west and named in his honor. As the newest of the City's three airports, Spinks encompasses more than 938 acres.

Spinks features two runways, including a paved asphalt runway and a turf runway, supporting a wide range of general aviation activities. The airport's sole fixed base operator (FBO), Vesper Aviation, operates from a 7,400-square-foot terminal facility and provides aircraft fueling, storage, and concierge services. The airport is home to more than 60 hangars and approximately 309 based aircraft. Additional on-airport businesses offer aircraft maintenance, painting, hangar rental, fueling, and flight training services. In 2023, the Aviation Department completed construction of 12 new box hangars, further increasing the airport's aircraft storage capacity.

Perot Field – Established in 1989, Perot Field holds the distinction of being the world's first industrial airport and is the centerpiece of a 27,000-acre master-planned development known as AllianceTexas. Perot Field was built to house large industrial and cargo operators.

Perot Field is owned by the City of Fort Worth and operated under a management agreement with Alliance Air/Aviation Services, a subsidiary of Hillwood Development Company, LLC. The airport supports a diverse range of aviation activities, including general aviation, industrial air cargo, and military operations. To facilitate international travel and commerce, the airport maintains an on-site U.S. Customs and Border Protection office. Spanning nearly 1,200 acres, Perot Field features two parallel 11,000-foot concrete runways capable of serving large commercial and military aircraft.

In addition to supporting general aviation, Perot Field serves as the Southwest Regional Hub for FedEx Express and Amazon Prime Air, its two principal anchor tenants. Other major tenants include Tarrant County College's Northwest Center of Excellence, the Drug Enforcement Administration, the Federal Aviation Administration (FAA), Gulfstream Aerospace Corporation's maintenance facility, and Embraer Aerospace Corporation's maintenance, repair, and overhaul facility. Alliance Air/Aviation Services serves as the airport's sole fixed base operator (FBO), providing more than 20,000 square feet of customer service and office space, multiple community hangars, aircraft fueling services, and accommodations for based aircraft.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $3,441,346 in the transfer out & other category due to absorbing costs previously paid by the General Fund for providing Aircraft Rescue and Fire Fighting (ARFF) services from the Fire Department at Municipal Airports.
- Increases by $258,133 in transfer out & other category for previously approved costs associated with capital improvement needs and operational enhancements.
- Increases by $139,044 for previously approved costs associated with regular employee salaries, rising health care costs, and pension contributions.
- Decreases by ($134,458) for previously approved costs associated with miscellaneous & other operational expenses, other contractual services, consultant services, facility repair and maintenance supplies.

The Adopted Budget Decision Packages:

- Increases by $74,966 for adding one authorized position (AP), a Sr. Maintenance Worker due to increased operational needs at the Spinks Airport. The impact of this decision package is reflected in the Change to Salary and Benefits line.

HORIZON ISSUES

- Revenue Growth & Self-Sustainability: The Aviation Department continues to expand revenue opportunities through strategic development of airport property and recruitment of aviation-related businesses, supporting the City's long-term objective of maintaining financially self-sustaining airports.
- Strategic Capital Investments: The five-year Capital Improvement Program focuses on infrastructure modernization, operational enhancements, and capacity expansion across the airport system.
- Meacham International Airport: Frontage Road improvements and beautification, construction of a new Maintenance Facility, replacement of the Fuel Farm, Runway 16/34 rehabilitation, Taxiway Tango construction, Instrument Landing System enhancements, and Administration Building window replacement.
- Fort Worth Spinks Airport: Eastside hangar access taxilanes, reconstruction of Runway 18R/36L with underdrain installation, and rehabilitation of Taxiways Alpha and Charlie.
- Perot Field Fort Worth Alliance Airport: Taxiway Hotel Extension (Phase I), Joint Reseal and Pavement Repair (Phase II), Taxiway Papa fence and roadway relocation, and design of Taxiway Papa Extension (Phases IV and V).
- Leveraging Grant Funding: Federal and state aviation grants remain essential to maximizing capital investments by reducing local funding requirements. The Department continues to aggressively pursue available funding opportunities to secure Texas' equitable share of aviation resources and advance the City's long-term airport infrastructure and development goals.

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SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
Management				
Operating Expense to Revenue (OER) Ratio				
Airport System (Maintain OER at 65.0% or lower)	57.70 %	65.00 %	65.00 %	65.00 %
Capital Investment Funding				
Airport System	77.00 %	100.00 %	100.00 %	100.00 %
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)	100.00 %	100.00 %	98.00 %	98.00 %
% of time airport status is 'open' (Meacham)	100.00 %	100.00 %	98.00 %	98.00 %
% of time airport status is 'open' (Perot Field)	100.00 %	100.00 %	98.00 %	98.00 %
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)	100.00 %	100.00 %	100.00 %	100.00 %
% of work orders addressed within 24 hours (Meacham)	100.00 %	100.00 %	100.00 %	100.00 %
% of work orders addressed within 24 hours (Perot Field)	100.00 %	100.00 %	100.00 %	100.00 %
Business Development				
Airport System revenue growth at 10 percent or greater from previous year.				
Airport System revenue growth percent from previous year	5.00 %	9.60 %	9.60 %	10.00 %

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
License & Permits	16,000	15,050	15,050	15,050	—	— %
Charge For Services	7,578,053	7,550,274	7,550,274	8,472,000	921,726	12.21 %
Use of Money	479,638	211,372	211,372	199,928	(11,444)	(5.41) %
Other	12,318	—	—	—	—	— %
Transfer In	600,000	600,000	600,000	600,000	—	— %
Use of Fund Bal/Net Position	—	—	2,896,715	—	—	— %
Total Revenues	**8,686,008**	**8,376,696**	**11,273,411**	**9,286,978**	**910,282**	**10.87 %**
Expenses						
Salary & Benefits	1,669,815	1,838,877	1,838,877	1,967,625	128,748	7.00 %
General Oper & Maintenance	3,923,861	3,933,205	3,933,205	4,208,663	275,458	7.00 %
Transfer Out & Other	44,029	79,029	2,975,744	72,512	(6,517)	(8.25) %
Cont to Fund Bal/Net Position	—	2,525,585	2,525,585	3,038,178	512,593	20.30 %
Total Expenses	**5,637,705**	**8,376,696**	**11,273,411**	**9,286,978**	**910,282**	**10.9 %**
Grand Total	**3,048,303**	**—**	**—**	**—**	**—**	**— %**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Transportation & Public Works	21.00	21.00	21.00	21.00	0.00	0.00
Total	**21.00**	**21.00**	**21.00**	**21.00**	**0.00**	**0.00**

FUND PURPOSE AND GOALS

The Parking Services Division within the Transportation and Public Works Department manages and maintains the City’s public parking system, including five city-operated parking garages, 15 surface lots, and more than 3,100 metered parking spaces throughout Fort Worth.
The city-operated parking garages are located at:

- 10th and Taylor Street
- 1200 Houston Street
- 1301 Commerce Street
- 246 West 15th Street

In addition, the garage located at 8th and Main Street is operated under a long-term lease agreement with the Hilton Hotel.

These parking facilities serve residents, visitors, businesses, and employees by providing access to downtown Fort Worth, the Will Rogers Memorial Center, the Cultural District, the Central Business District, City Hall, and other major destinations. The parking system also supports City fleet operations and designated employee parking.

Metered parking is available throughout the Downtown Central Business District, Cultural District, West 7th Urban Village, Texas Christian University/Berry Street area, and the Hospital District. The Parking Services Division supports access, mobility, and economic activity through safe, reliable, and customer-focused management of curbside and structured parking resources.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $533,087 in Contribution to Fund Balance to meet all reserve requirements, including those related to upcoming capital infrastructure projects.
- Increases by $279,647 in contractual commitments reflects a budget realignment that consolidates smaller contractual accounts into other contractual services, reallocating existing costs rather than adding new spending.
- Increases by $122,502 for previously approved costs associated with pay for performance, rising health care costs, pay band adjustment and pension contributions.
- Increases by $2,693 due to pay adjustments and increased budgeted vacancy rates that produced salary savings.
- Decreases by ($2,328) for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs.
- Decreases by ($6,517) in Capital Interfund Transfer Out due to reduced administrative parking costs associated with Capital Improvement Projects.

HORIZON ISSUES

- Downtown Growth and Parking Demand: Continued public and private investment in downtown Fort Worth, including redevelopment projects, expanding educational institutions, and new residential and commercial development, will continue to influence parking demand. Parking Services will monitor utilization trends and evaluate operational strategies to meet changing customer needs.
- Parking Technology Modernization: The division will continue evaluating and implementing technology improvements that enhance customer service, operational efficiency, and data-driven decision-making. Ongoing investments in parking access systems, payment technologies, enforcement tools, and data analytics will support the City’s evolving mobility needs.
- Parking Asset Management: As parking facilities and equipment continue to age, the division will prioritize preventive maintenance, infrastructure improvements, and lifecycle replacement planning to preserve City assets, minimize service disruptions, and support long-term operational reliability.
- Financial Sustainability: Parking Services will continue to manage the Parking Fund through responsible financial planning, balancing operating needs, capital investment, and revenue generation while maintaining a financially self-supporting enterprise fund.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
License & Permits	18,050	20,125	20,125	33,630	13,505	67.11 %
Charge For Services	79,683,822	91,795,688	91,795,688	107,503,814	15,708,126	17.11 %
Use of Money	9,608,495	7,458,195	7,458,195	8,314,273	856,078	11.48 %
Other	3,456,304	3,824,239	3,824,239	2,559,908	(1,264,331)	(33.06) %
Total Revenues	**92,808,424**	**103,098,247**	**103,193,061**	**118,411,625**	**15,313,378**	**14.85 %**
Expenses						
Salary & Benefits	5,705,217	6,272,956	6,272,956	7,054,816	781,860	12.46 %
General Oper & Maintenance	67,039,683	75,908,078	75,908,078	80,344,771	4,436,693	5.84 %
Transfer Out & Other	10,106,933	11,179,362	11,274,176	11,869,489	690,127	6.17 %
Cont to Fund Bal/Net Position	—	9,737,851	9,737,851	19,142,549	9,404,698	96.58 %
Total Expenses	**82,851,833**	**103,098,247**	**103,193,061**	**118,411,625**	**15,313,378**	**14.9 %**
Grand Total	**9,956,591**	**—**	**—**	**—**	**—**	**— %**

Department	FY2026 AP	FY2026 FTE	FY2027 AP	FY2027 FTE	Change AP	Change FTE
Environmental Services	72.00	72.33	74.00	74.50	2.00	2.17
Total	**72.00**	**72.33**	**74.00**	**74.50**	**2.00**	**2.17**

FUND PURPOSE AND GOALS

The Environmental Services Department promotes a clean, safe community through planning, projects, programs and services spanning solid waste management, environmental quality and consumer health.

The **Solid Waste Services Division** is funded through the City's Solid Waste Fund, an enterprise fund established in 1982 to support residential solid waste collection, recycling processing, waste disposal, and related services. The division provides residents with solid waste collection and disposal services, including curbside residential collection of garbage, recycling, yard waste, and bulk waste. The division also oversees operations at the city-owned Southeast Landfill, four Drop-Off Stations, the Environmental Collection Center, dead animal collection, pedestrian street cans, solid waste education and outreach, and solid waste code compliance. The Drop-Off Stations and the Environmental Collection Center help reduce illegal dumping, accept household hazardous waste, and provide residents with convenient options for disposing of additional solid waste. The division supports materials management in the community by promoting landfill diversion through scalable programs such as residential food waste composting and initiatives that encourage rethinking waste, reducing, reusing, and recycling.

In 2003, the city transitioned from a city-operated service model to a private contractor model for residential solid waste collections. Non-residential solid waste—such as commercial and industrial waste—is collected through a customer-choice system using a Grant of Privilege permitted contractor model. Single-family residents receive weekly garbage, yard trimmings, and recycling services, along with monthly bulk collections, all billed on their city utility account. The City's Pay-As-You-Throw (PAYT) system bases charges on the size of the garbage cart, while weekly recycling and yard trimmings, and monthly bulk services are provided at no additional cost within limits. The current residential collections contract was renewed in December 2021 and will end on March 31, 2033.

In Fiscal Year 2027, residential solid waste rates increased incrementally to continue to close the gap between residential rates and cost of daily operations, to adjust for long-term obligations including annual cost adjustments for contractual commitments, and to provide savings for pay-as-you-go and long-range capital needs.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $9,404,504 for increased contribution to fund balance to maintain fund health to and support long-range planning. The cost of this action is offset by revenue generated from the rate increases to Solid Waste Residential and Commercial billing rates, Overloaded Cart Fees, and the Landfill Environmental Fee.
- Increases by $3,049,583 in Other Contractual and Consultant/Professional Services to support expanded service needs, long-range planning, and strategic projects.
- Increases $1,387,110 due to rising costs associated with disposal, fuel, electricity, and allocation charges.
- Increases by $781,860 for previously approved costs associated with regular employee salaries, rising health care costs, and pension contributions.
- Increases by $688,767 due to additional Interfund Transfer Out for Solid Waste billing, grants of privilege, parking at City Hall, Neighborhood Stability, and Neighborhood Investigations.

The Adopted Budget Decision Packages:

- Increases by $48,650 and one Authorized Position (AP) due to the Environmental Services Director being moved from the General Fund to be split equally between the Environmental Protection Fund and the Solid Waste Fund.

HORIZON ISSUES

- Historically, other solid waste revenues such as landfill rent and royalty payments have subsidized residential services and kept residential solid waste rates artificially low. This has limited the ability to build sufficient reserves for future capital needs and long-term operations. While residential rates do not fully cover program costs in fiscal year 2027, strategies to carefully maximize revenues and minimize expenses while providing for predictable household budgets are being implemented and further developed to support a well-managed Solid Waste Fund to provide for operations and to prepare for the future.
- Long-term sustainability planning for the Solid Waste Fund centers on balancing revenues with service levels and future infrastructure needs, including reviewing options for a new landfill, transfer stations, additional drop-off stations, and other possible options.

- The City is committed to providing reliable, affordable residential solid waste services while planning responsibly for future landfill capacity and long-term infrastructure needs. Proposed residential solid waste rate adjustments support long-term disposal planning and capital project needs while maintaining predictable household budgeting. The Environmental Services Community Focus Group, established in 2025, provides stakeholder review and recommendations for Solid Waste Fund rate adjustments. Expanded recycling initiatives, including the Rethink Waste Campaign, help reduce contamination and increase diversion.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 Target	Desired Level
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	224.00 %	126.00 %	1.00	1.00
% of waste diverted from landfills	18.97 %	19.00 %	30.00 %	30.00 %
Recycling materials sent to MRF have a Contamination Rate not to exceed 22%	26.70 %	22.96 %	20.00 %	15.00 %
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 (304,977 total visits)	(>1.00)	(22.00)%	1.00 %	1.00 %
Total pounds of household hazardous waste collected	2,134,126	2,088,269	2,088,269	2,088,269

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
License & Permits	390,185	346,725	346,725	580,000	233,275	67.28 %
Charge For Services	64,758,575	69,027,677	69,027,677	75,947,465	6,919,788	10.02 %
Use of Money	715,570	240,000	240,000	300,000	60,000	25.00 %
Non Operating	276,050	—	—	—	—	— %
Use of Fund Bal/Net Position	—	—	168,122	—	—	— %
Total Revenues	**66,140,380**	**69,614,402**	**69,782,524**	**76,827,465**	**7,213,063**	**10.36 %**
Expenses						
Salary & Benefits	11,454,524	13,527,039	13,527,039	13,695,563	168,524	1.25 %
General Oper & Maintenance	9,109,389	10,943,750	10,943,750	11,189,454	245,704	2.25 %
Debt Service	5,000	20,500	20,500	—	(20,500)	(100.00) %
Transfer Out & Other	42,673,399	45,101,822	45,269,944	51,554,511	6,452,689	14.31 %
Cont to Fund Bal/Net Position	—	21,291	21,291	387,937	366,646	1722.07 %
Total Expenses	**63,242,312**	**69,614,402**	**69,782,524**	**76,827,465**	**7,213,063**	**10.4 %**
Grand Total	**2,898,068**	**—**	**—**	**—**	**—**	**— %**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Transportation & Public Works	130.00	128.95	131.00	131.20	1.00	2.25
Total	**130.00**	**128.95**	**131.00**	**131.20**	**1.00**	**2.25**

FUND PURPOSE AND GOALS

The Stormwater Utility Fund is an Enterprise Fund with the responsibility for providing stormwater management to approximately 810,462 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.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases of $2,767,889 in Capital Interfund Transfer Out to support Capital Improvement Projects, including acquisition of heavy-equipment stormwater vehicles, flooding assessments, rehabilitation efforts, drainage improvements, and facility renovation projects.
- Increases of $494,913 in Transfers Out for the Street Rental Fee, Payment-In-Lieu-of-Taxes (PILOT), and other operating costs to the General Fund.

- Increases of $387,164 for previously approved costs associated with pay-for-performance adjustments, rising health care expenses, temporary employee support, incentive pay, and pension contributions.
- Increases of $383,171 in the contribution to fund balance to meet all reserve requirements.
- Increase of $215,565 for previously approved costs associated with risk management, administrative expenses, and IT solutions allocations.
- Increase of $202,391 in General Operating and Maintenance, primarily due to advertising, equipment, electricity and capital project service costs.
- Decreases by ($20,500) to reduce subsidy for debt service principal and interest costs to the Stormwater Utility Fund.
- Decreases by ($138,675) in contractual commitments, primarily due to reduced TPW Consultant Services for Development Review, Floodplain Management, and Public Outreach.
- Decreases by ($506,660) due to a reduction the amount of salary savings taken from the department and a correction for a Stormwater Operator position that was missed in last year's calculation.

The Recommended Budget Decision Packages:

- Zero net impact for one authorized position (AP) adds one AP as a Management Analyst II to the Stormwater Business Support team to provide dedicated support for delivering Stormwater Capital Projects within the storm drain pipe rehabilitation program. The $138,490 in expenses will be fully offset by a Capital Transfer Out.
- Zero net impact, for one authorized position (AP) one Sr. Administrative Assistant will no longer be split-funded with the Drainage Revenue Fund and will instead be fully budgeted within the Stormwater Operating Fund to support program and general administrative functions for Stormwater Capital Delivery. The $53,092 in expenses will be offset by operations and maintenance savings within other contractual services.
- Increases by $2,575,610 in Capital Interfund Transfer Out to support Capital Improvements in Channel Restoration and Heavy Equipment. This increase is offset by revenue generated from a 5% stormwater utility fee adjustment effective January 1.
- Increases by $660,795 in Capital Interfund Transfer Out to help close the gap between program costs and revenue, as the Stormwater Utility currently subsidizes a significant portion of the annual cost. This increase is offset by revenue generated from stormwater development review fee changes.
- Increases by $117,665 to add one AP as an Engineering Technician II, enhancing channel inspections, coordinating SWFMA maintenance, and supporting City and drone assessments to better prioritize maintenance and capital needs.

HORIZON ISSUES

- Recent fee increases have enabled priority flood mitigation, storm drain rehab, and channel restoration projects, including upgrades to high-risk infrastructure. These projects address critical areas prone to hazardous road flooding, deteriorated infrastructure, risk of flooding to homes and businesses (structures), and risk to adjacent infrastructure and property due to significant channel erosion. However, the list of improvements needed far exceeds the available funding.
- Ongoing condition assessments are used to prioritize pipe rehabilitation and mitigate the risk of hazardous and costly sinkhole formation. Investments in proactive pipe maintenance reduce emergency repairs and enhance public safety.
- Regulations to limit development impact on flood risk are being evaluated to improve flood resilience. Stakeholder engagement will help shape updates to stormwater regulations and development practices.
- Growth in assets from development and annexation in combination with aging and undersized infrastructure, increasing costs, and changing weather patterns leading to more intense rain events will require additional investment in future years to mitigate asset failure, engineered channel erosion, and flooding.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
License & Permits	2,120,027	2,252,443	1,812,416	2,145,000	(107,443)	(4.77) %
Charge For Services	576,641,454	596,575,968	637,015,995	651,657,673	55,081,705	9.23 %
Use of Money	11,652,255	7,346,386	7,346,386	10,775,000	3,428,614	46.67 %
Other	23,658,731	16,159,260	16,159,260	17,015,000	855,740	5.30 %
Non Operating	288,307	130,000	130,000	170,000	40,000	30.77 %
Transfer In	36,059,869	51,707,088	51,707,088	50,965,301	(741,787)	(1.43) %
Use of Fund Bal/Net Position	—	—	1,845,728	—	—	— %
Total Revenues	**650,420,643**	**674,171,145**	**716,016,873**	**732,727,974**	**58,556,829**	**8.69 %**
Expenses						
Salary & Benefits	101,683,090	109,854,966	109,854,966	114,278,475	4,423,509	4.03 %
General Oper & Maintenance	271,900,447	277,936,187	292,936,187	306,841,092	28,904,905	10.40 %
Debt Service	271,546	33,900	461,340	33,900	—	— %
Transfer Out & Other	265,111,404	286,346,092	312,764,380	311,574,507	25,228,415	8.81 %
Total Expenses	**638,966,487**	**674,171,145**	**716,016,873**	**732,727,974**	**58,556,829**	**8.7 %**
Grand Total	**11,454,156**	**—**	**—**	**—**	**—**	**— %**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Water & Sewer	1044.00	1016.61	1056.00	1030.55	12.00	13.94
Water & Sewer Capital		27.39	0.00	25.45	0.00	-1.94
Total	**1044.00**	**1044.00**	**1056.00**	**1056.00**	**12.00**	**12.00**

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 1.5 million people in Fort Worth and 38 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 utilities: water, sewer and reclaimed water. These services are billed separately to more accurately capture the cost of each service. However, the Water and Sewer utilities share administrative staff, and many of the employees are partially expensed to more than one utility.

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

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

The **Financial Services Division** manages the utility's fiscal health by developing and monitoring annual operating budgets, rate structures, and capital improvement programs. The division manages the utility's revenue bond program and impact fee collections and financing. The division also handles procurement, project accounting and financial support, ensuring responsible stewardship of resources and financial alignment with utility strategy.

The **Management Services Division** supports the utility by providing essential organizational and operational services. These include Utility Performance and Optimization, IT services, environmental and occupational health and safety, security and emergency management, records management, and workforce development.

The **Strategic Operations Division** is responsible for developing master plans for all water and sewer capital projects. This division provides infrastructure and facility planning, asset management, and technical support. 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 and SCADA systems management for the utility. The division also provides wastewater treatment services for Fort Worth and its customer cities through a regional water reclamation facility. Furthermore, this facility dewaters and treats sludge, producing Class A and AB biosolids. The facility produces biogas in its onsite digesters for RIN credit to a third party. The water reclamation facility generates a high percentage of its energy using natural gas turbines.

The **Field Operations Division** is responsible for the maintenance and repair of approximately 8,000 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.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $1,291,307 for previously approved costs associated with pay-for-performance adjustments, rising health care expenses, temporary employee support, incentive pay, and pension contributions.
- Increases by $3,401,092 for previously approved costs associated with risk management, administrative expenses, and IT solutions allocations.
- Increases by $25,186,375 in Transfers Out for the Street Rental Fee, Payment-In-Lieu-of-Taxes (PILOT), and other operating costs to the General Fund.
- Increases by $28,904,905 in General Operating and Maintenance, primarily due to Admin cost allocations, other contractual services, Water & waste disposal services, equipment lease, raw water purchases, chemicals, and residential Meter/Valve Supplies.
- Decreases by ($347,208) due to pay band adjustment and budgeted vacancy savings rates that produced salary savings.

The Recommended Budget Decision Packages:

- Increases by $298,644 and two approved positions (AP) to establish dedicated business performance and optimization section to support utility growth and dedicated business performance oversight, offset partially from capital transfer out.
- Increases by $260,712 and three (AP) for to support the Biosolids operations,offset from capital transfer out.
- Increases by $159,358 and two (AP) to support AMI growth & compressed delinquency schedule increasing process work and exceeding capacity, offset by other contractual services and capital transfer out.
- Increases by $100,792 and one (AP) to increase financial support capacity to manage expanding fleet and invoicing needs, offset partially from capital transfer out.
- Increases by $83,781 and one (AP) to improve plan review for backflow and irrigation inspections, offset from capital transfer out.
- Increases by $72,888 and one (AP) to maintain service standards and ensure sustainable operations, offset partially from capital transfer out.
- Increases by $20,016 and two (AP),split funded between water & Sewer fund and W&S capital fund to support new lead (galvanized) service replacement program, offset partially from capital transfer out.
- Increases by 107,568 to fund one Buyer I to enhance the purchasing division in the Financial Management Services (FMS) department in the General Fund.

HORIZON ISSUES

- The SCADA System replacement is underway and will deliver a full replacement of the utility's SCADA system, including upgrades at all five water treatment plants, a new centralized system, improved network and data architecture, and comprehensive historical data and reporting capabilities. This upgrade replaces an aging system to enhance operational control, improve monitoring across treatment and distribution facilities, increase efficiency, reduce risks, and strengthen water quality management.

- Cast-iron pipe replacements are prioritized to reduce water main breaks and limit water loss. The utility anticipates significant investments over the next five years to address aging infrastructure. Replacing large diameter, cast iron, transmission mains is prioritized because the consequence of failure is greater than for smaller lines.

- EPA has published (1) a proposal to extend the PFAS compliance deadline two years to 2031 through issuance of exemptions, and (2) a second proposal to rescind the Hazard Index MCL and the individual MCLs for PFHxS, PFNA, and HFPO-DA. Eligible public water systems may apply for an extension allowing more time to develop plans addressing PFOA and PFOS compliance. The utility is preparing for operational impacts, including potential modifications to water and wastewater treatment processes as a result of these regulations.

- The Revised Lead and Copper Rule compliance date was October 16, 2024. The compliance date for the Lead and Copper Rule Improvements (LCRI) is November 1, 2027. These rules require significant investment and demand long-term maintenance, including replacements on private property where necessary. The utility has developed contractor specifications, established customer outreach processes, and created procedures for working on private property. All these efforts have positioned Fort Worth to begin required service line replacement activities.

- Bids for construction of the Mary's Creek Water Reclamation Facility on the city's west side were received on July 9, 2026. Construction is expected to begin in October 2026 and should be operational in the summer of 2030. This large capital project will require significant investment over the next four years, followed by operational start-up and staffing.

- The utility has begun the new Customer Information and Billing System (CIS) replacement project, approved by City Council on May 12, 2026. The CIS administers the billing functions and collection of revenues for water, wastewater, stormwater, solid waste and environmental protection services. Implementation of the new system began in June 2026, with Go-Live anticipated in February 2028, a 21-month implementation schedule. The new system will provide improved and fully integrated functionality using a modern platform and industry best practices.

Key Measures	FY25 Actual	FY26 Estimated	FY27 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.				
Number of Days cash on hand (days funded operating)	243	245	245	100-150
Infrastructure Strategy & Performance				
This service area focuses on the condition of and costs associated with critical infrastructure assets.				
Number of main breaks & leaks per 100 miles of main	23.5	19.0	<=14.2	<=14.2
Infrastructure Leakage Index	3.10	3.00	<3.00	<4.00
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	151	150	<152	<150
Enterprise Resiliency				
This service area ensures utility leadership and staff work together to anticipate and avoid problems.				
Employee turnover rate	10.97 %	9.50 %	<=10.00%	<=10.00%
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)	89.89 %	80 %	>=80.00%	>=85.00%
Product Quality				
This service area relates to the quality of potable water, treated effluent, and process residuals in full compliance with regulatory and reliability requirements and is consistent with customer, public health, and ecological needs.				
# of water quality complaints per 1,000 accounts	0.03	0.04	<0.30	<0.30
% of water quality complaints resolved within 120 hrs	96 %	97 %	≥97.00%	≥95.00%
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.				
Number of people reached through presentations, public events & plant tours over the previous FY	70 %	70 %	>=15%	>=15%
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.				
OSHA Recordable Incident Rate	4.70	4.30	<=5.6	<=5.6

Internal Service Funds

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	118,601,557	140,244,384	140,244,384	156,386,159	16,141,775	11.51 %
Use of Money	13,799,199	9,239,557	9,239,557	8,073,849	(1,165,708)	(12.62) %
Other	116,761,966	121,542,394	121,542,394	152,343,060	30,800,666	25.34 %
Non Operating	130,357	24,646	944,205	19,292	(5,354)	(21.72) %
Transfer In	8,100,000	—	6,661,848	—	—	0.00 %
Total Revenues	**257,393,079**	**271,050,981**	**278,632,388**	**316,822,360**	**45,771,379**	**16.89 %**
Use of Fund Bal/Net Position	—	11,196,162	12,948,443	579,386	(10,616,776)	(94.83) %
Expenses						
Salary & Benefits	52,640,832	59,524,767	59,084,767	64,618,776	5,094,009	8.56 %
General Oper & Maintenance	204,640,155	216,788,584	224,555,441	245,030,393	28,241,809	13.03 %
Transfer Out & Other	3,677,121	3,181,886	5,188,717	3,565,596	383,710	12.06 %
Total Expenses	**260,958,108**	**279,495,237**	**288,828,925**	**313,214,765**	**33,719,528**	**12.06 %**
Cont to Fund Bal/Net Position	—	2,751,906	2,751,906	4,186,981	1,435,075	52.15 %
Grand Total	**(3,565,029)**	**—**	**—**	**—**	**—**	**0.0 %**

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 five funds on this basis: Capital Projects Service, Fleet and Equipment Services, Group Health and Life Insurance, the Risk Financing Fund, and Information Technology Fund.

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

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

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

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

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

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	Chg from PY Adopted %
Revenues						
Charge For Services	40,302,273	51,131,637	51,131,637	59,394,344	8,262,707	16.16 %
Use of Money	315,012	39,557	39,557	39,557	—	— %
Other	45,550	3,746	3,746	7,286	3,540	94.50 %
Non Operating	30,269	24,646	24,646	19,292	(5,354)	(21.72) %
Use of Fund Bal/Net Position	—	—	146,618	—	—	— %
Total Revenues	**40,693,104**	**51,199,586**	**51,346,204**	**59,460,479**	**8,260,893**	**16.13 %**
Expenses						
Salary & Benefits	9,929,929	11,814,908	11,374,908	12,447,908	633,000	5.36 %
General Oper & Maintenance	29,635,372	38,039,939	38,479,939	44,370,789	6,330,850	16.64 %
Transfer Out & Other	2,260,632	1,344,739	1,491,357	2,223,401	878,662	65.34 %
Cont to Fund Bal/Net Position	—	—	—	418,381	418,381	— %
Total Expenses	**41,825,933**	**51,199,586**	**51,346,204**	**59,460,479**	**8,260,893**	**16.13 %**
Grand Total	**(1,132,829)**	**—**	**—**	**—**	**—**	**— %**

Department	FY2026 AP	FY2026 FTE	FY2027 AP	FY2027 FTE	Change AP	Change FTE
Property Management	113.00	114.80	114.00	115.00	1.00	0.20
Total	**113.00**	**114.80**	**114.00**	**115.00**	**1.00**	**0.20**

FUND PURPOSE AND GOALS

The Fleet & Equipment Services Fund, an Internal Service Fund, is managed by the Fleet Services division of the Property Management Department. The Fleet Services division is responsible for in-processing, maintenance, servicing and accident repair of the entire City's fleet, as well as, asset disposition functions. The Fleet & Equipment Services Fund also accounts for funding related to fuel services for the entire City's fleet, although these functions are the responsibility of the General Services Division of the Property Management Department.

The Fleet & Equipment Services Fund is primarily sustained by revenues received from the interdepartmental billing of departments. As an Internal Service Fund, the majority of the operating funds come from interdepartmental charges to other city departments for fuel, parts, and other vehicle and equipment-related services. The application of an overhead charge to all vehicle repair parts, fuel, and outside services, as well as an annual administrative fee assessed on most numbered vehicles and equipment, allows Fleet Services to support its general, non-department specific administrative functions.

Fleet Services operates the following four service centers across the city of Fort Worth: James Avenue Service Center, Water Service Center, North Service Center, Altamere Service Center, as well as an onsite Field Services section. Each Service Center is responsible for fleet asset repair and maintenance. The Water Service Center is dedicated to servicing Water Department vehicles and equipment. The Altamere Service Center, added in FY2025, was established to support the transition of Emergency Medical Services (EMS) from MedStar to the City of Fort Worth. This location is dedicated primarily to servicing ambulances and EMS-related vehicles. Fleet in-processing and out-processing takes place at the James Avenue Service Center. Additionally, Fleet Services includes a Field Services section, which performs on-site diagnostics and repairs for vehicles and equipment that cannot be transported to a service center, ensuring fleet reliability with minimal operational delays.

In addition to operating, service and maintenance functions, all service centers, with the exception of the Altamere Service Center, provide onsite fueling stations. Petroleum availability includes unleaded fuel, low Sulfur diesel, DEF additive, and propane. Furthermore, Fleet Services operates an unstaffed fueling site in Southeast Fort Worth which includes a slow-fill compressed natural gas station.

In an effort to provide the best possible fleet services, the Fleet Services division has a dedicated Vendor Management team which contracts a wide variety of fleet-related services to outside entities when outsourcing is deemed the most efficient and effective means to provide the required services. 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 by an outside vendor at a lower cost.
- Workload overflow relief, as needed.

As part of the strategy, Fleet Services privatized its parts inventory system at the end of FY2002. The FY2027 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, Property Management analyzes the entire city's fleet, evaluating each vehicle's maintenance costs, useful life, mileage, downtime, and other determining factors to determine a replacement rating. Based on this yearly analysis, the vehicles and equipment are prioritized for replacement. Property Management 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. In April of FY2023, the Fleet Division transferred one Buyer I, two Sr. Buyers, and one Purchasing Supervisor to Financial Management Services to facilitate the procurement of vehicles and equipment. The FY2025 adopted budget reflected the permanent transition of the positions.

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.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $6,339,190 due to rising costs in fleet maintenance, vehicle repair labor and parts, and fuel prices.
- Increases by $878,662 in Transfer Out and Other due to capital funding for replacement lifts at the James Avenue service center, vehicle replacement, and other capital needs.
- Increases by $633,000 for previously approved costs associated with regular employee salaries, incentive pay, rising health care costs, separation leave, and pension contributions.
- Increases by $418,381 in Contribution to Fund Balance to support the health and long-term stability of the fund.

The Adopted Budget Decision Packages:

- Increases by $24,527 and one Authorized Position (AP) due to Fleet Analyst being transferred from General Fund to Fleet Fund. The transfer of this position eliminates the need to split funding between the General Fund and Fleet Fund, aligning the position's funding source with its job duties.

HORIZON ISSUES

- The existing Fleet Management Information System faces integration challenges that affect the accuracy of fuel and parts billing. Upgrading this system will eliminate manual tracking processes, enhance data reliability, and improve overall efficiency.
- The Fleet Division is actively replacing outdated diagnostic tools and service equipment, including vehicle lifts, tire-changing stations, and alignment systems. These upgrades aim to reduce service downtime and enhance safety and operational effectiveness.
- High inflation has led to increased costs in parts for repairs and contracted services, causing strains on operational budgets. The department is monitoring economic trends and adjusting financial forecasts accordingly to maintain fiscal stability.
- High volatility in fuel prices has led to increased bulk and commercial fuel costs, causing strains on operational budgets citywide. The Property Management department is constantly monitoring the fluctuation of fuel prices and market trends, and adjusting financial forecasts accordingly to maintain fiscal stability.

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	19,264,690	22,418,528	22,418,528	23,293,888	875,360	3.90 %
Use of Money	184,753	150,000	150,000	150,000	—	— %
Non Operating	40,316	—	—	—	—	— %
Use of Fund Bal/Net Position	—	—	197,446	579,386	579,386	— %
Total Revenues	**19,489,759**	**22,568,528**	**22,765,974**	**24,023,274**	**1,454,746**	**6.45 %**
Expenses						
Salary & Benefits	14,581,704	17,265,322	17,265,322	19,090,000	1,824,678	10.57 %
General Oper & Maintenance	3,054,619	3,859,741	3,859,741	3,971,542	111,801	2.90 %
Transfer Out & Other	913,424	1,435,657	1,633,103	961,732	(473,925)	(33.01) %
Cont to Fund Bal/Net Position	—	7,808	7,808	—	(7,808)	(100.00) %
Total Expenses	**18,549,747**	**22,568,528**	**22,765,974**	**24,023,274**	**1,454,746**	**6.4 %**
Grand Total	**940,012**	**—**	**—**	**—**	**—**	**— %**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
FWLab	0.00	0.00	4.00	4.00	4.00	4.00
City Attorney	0.00	0.00	2.00	2.00	2.00	2.00
Transportation & Public Works	145.00	145.00	151.00	151.00	6.00	6.00
Total	**145.00**	**145.00**	**157.00**	**157.00**	**12.00**	**12.00**

DEPARTMENT PURPOSE AND GOALS

The Capital Projects Service Fund provides 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.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increase of $445,409 for three Authorized Positions (APs), adding one Capital Projects Manager and two Senior Budget Analysts as supplemental changes to support Capital Funds clean-up efforts and strengthen capital project delivery.
- Increase of $368,641 for previously approved costs associated with risk management, administrative expenses, and IT solutions allocations.
- Increase of $356,705 for previously approved costs associated with pay-for-performance adjustments, rising health care expenses, and pension contributions.
- Increase of $330,860 for the transfer of Vehicle and Equipment Replacement Funding (VERF) projects.
- Decrease of ($226,551) due to pay band adjustments and increased budgeted vacancy-savings rates, resulting in salary savings.
- Decrease of ($256,940) in General Operating and Maintenance due to reduced costs for software licenses and equipment leases.
- Decreases by ($758,560) in Capital Interfund Transfer Out to support Capital Improvement Projects. Last year, a project was funded to purchase ten truck for the Inspection Team, and that project has now been completed.

The Recommended Budget Decision Packages:

- Increase of $308,303 for three Authorized Positions (APs), adding one Administrative Assistant, one Senior Administrative Assistant, and one Contract Compliance Specialist to support timely project oversight, fiscal and contractual responsibilities, and contract execution.
- Increase of $225,442 for one Authorized Position (AP), reflecting the transfer of the Senior Assistant City Attorney to the Capital Projects Service Fund from the General Fund. This position is being reassigned to support capital-related legal work, including contracts, procurement, and project compliance.
- Increase of $200,186 for one Authorized Position (AP), adding an Assistant City Attorney II in response to a Council-requested staffing addition.
- Increase of $195,840 for one Authorized Position (AP), reflecting the transfer of the Senior Capital Projects Officer to the Capital Projects Service Fund from the General Fund. This position will provide support for the 2026 bond program and other Capital funds within the Capital Delivery Division.
- Increase of $113,165 for one Authorized Position (AP), adding a Senior Engineering Technician to address recurring delays and coordination-related capacity gaps and to ensure the City meets its on-time project delivery performance targets.
- Increase of $110,555 for one Authorized Position (AP) reflecting the transfer of the Project Control Specialist II to the Capital Projects Service Fund from the Stormwater Utility Fund. Also, this position will no longer be split-funded with the General Capital Projects Fund and will instead be fully budgeted within the Capital Projects Service Fund.

- Increase of $109,903 for one Authorized Position (AP), adding a Senior Administrative Assistant within Capital Delivery to balance workload, reduce compliance risks, and ensure timely, accurate support for critical high-volume functions.

HORIZON ISSUES

- A new Capital Delivery Management system is being implemented to track project progress and enhance transparency. This platform will improve coordination among departments and project partners.
- Supply chain constraints and rising costs for materials and consultant services are affecting project timelines and budgets. The department is working to secure resources efficiently to minimize delays.
- The scale of the 2026 Bond Program may require greater use of consultant support to meet project timelines and spending targets, which could increase overall costs.

DEPARTMENT SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	57,622,425	65,074,270	65,074,270	72,077,978	7,003,708	—
Use of Money	54,000	—	—	—	—	—
Other	158,578	—	—	—	—	—
Non Operating	41,211	—	—	—	—	—
Use of Fund Bal/Net Position	—	—	266,845	—	—	—
Total Revenues	**57,876,214**	**65,074,270**	**65,341,115**	**72,077,978**	**7,003,708**	**—**
Expenses						
Salary & Benefits	24,777,010	26,776,988	26,776,988	28,503,273	1,726,285	—
General Oper & Maintenance	31,875,323	37,677,025	37,677,025	41,970,545	4,293,520	—
Transfer Out & Other	376,159	376,159	643,004	376,159	—	—
Cont to Fund Bal/Net Position	—	244,098	244,098	1,228,001	983,903	403 %
Total Expenses	**57,028,492**	**65,074,270**	**65,341,115**	**72,077,978**	**7,003,708**	**—**
Grand Total	**847,722**	**—**	**—**	**—**	**—**	**—**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Information Technology Services	187.00	185.98	188.00	186.98	1.00	1.00
Total	**187.00**	**185.98**	**188.00**	**186.98**	**1.00**	**1.00**

DEPARTMENT PURPOSE AND GOALS

The Information Technology Solutions (IT Solutions or ITS) Department manages the city's information technology infrastructure, systems, and services. IT Solutions is responsible for coordinating all information technology resources to support the City of Fort Worth's strategic vision and provide quality service to the community. This coordination of technology is accomplished through services such as planning and project management, administrative support, technical services, software application development and acquisition, and telecommunications.

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

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

ITS is organized into the following functional areas/bureaus: FAST (Finance, Asset Management, Strategic Planning, and Technology Project and Portfolio Management Office), Applications and ERP, Security, Endpoint (EUX) and Radio, and Operations, Infrastructure, and Public Safety.

The FAST Bureau includes several divisions. The Finance Division is responsible for financial and budget management functions to include allocations, citywide procurement of technology equipment and services, staff augmentation services, and contract administration. The Asset Management Division is responsible for the reconciliation and accountability of deployed physical assets, such as desktops and laptops, as well as the management of assets, including software and licenses, across the city. This division is also responsible for approving recommended software for incorporation into the City of Fort Worth's environment, ensuring alignment with established standards and cybersecurity requirements.The Strategic Planning Division is responsible for departmental strategic planning, employee engagement, and communications along with data analytics and chargeback functions for the department. This division is also responsible for the department's human resources functions. The Technology Project and Portfolio Management Office provides comprehensive support to city departments for technology-related initiatives, from project intake and governance through full project execution.

The **Applications and ERP Bureau** is composed of the Distributed Applications, Application Engineering, Database, Artificial Intelligence, GIS, and ERP divisions. This bureau is responsible for developing applications, implementing software systems, and providing database and geographic information systems support. It also oversees ERP support, which includes the City's Human Capital Management systems (Human Resources, Time and Labor, Payroll, Pay for Performance, Recruiting, and Benefits) and Financial Management systems (Asset Management, Accounts Payable, Cash Management, General Ledger, and Commitment Control), as well as the department's Artificial Intelligence division.

The **Security, Endpoint (EUX), and Radio Bureau** is responsible for cyber threat and vulnerability analysis, early warning, and incident response assistance, along with the city's Radio Services (public safety and public works radio systems), Desktop Field Services, and Desktop Engineering, and Technology Support (A/V), which provides audio-visual and conferencing support functions.

The **Operations, Infrastructure, and Public Safety Bureau** is responsible for Platform Technologies (server and storage operations and email administration), Network and Voice Services, Data Center Operations (24/7 monitoring and Help Desk support), Physical Security/Access, and public safety-specific technology support, including Desktop Field Services - Public Safety and Public Safety Applications.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $1,726,285 for previously approved costs associated with regular employee salaries, incentive pay, rising health care costs, separation leave, and pension contributions.
- Increases by $983,903 in contribution to fund balance to support the health and long-term stability of the fund.

The Recommended Budget Decision Packages:

- Increases by $4,264,075 in General Operating and Maintenance due to the move of Software Contracts from the department to IT for centralization, increased costs of network and internet costs, and administrative costs.

- Increases by $150,976 for one authorized position (AP) to focus on Risk Management, Vulnerability Management and Gap Mitigation activities as it relates to the security and resilience of City of Fort Worth technologies and systems.

HORIZON ISSUES

- The department is strengthening cybersecurity defenses to protect against phishing and ransomware attacks. Employee training and advanced security tools will enhance the city's resilience to cyber threats.
- ITS has formalized its Artificial Intelligence division to advance AI strategies that improve efficiency and meet growing service demands. Current and potential applications range from workflow automation to predictive maintenance for city assets.
- ITS is working to consolidate application and software purchasing citywide, emphasizing the evaluation of existing enterprise solutions before acquiring new or duplicative software. This effort aims to reduce redundant licensing costs and improve data integrity and interoperability across departments.
- ITS is shifting its procurement strategy toward competitive, independently bid contracts rather than reliance on cooperative purchasing agreements. This transition is expected to increase competition, improve pricing outcomes, and strengthen contract terms tailored to the city's specific needs.
- The department is implementing a comprehensive technology governance process to ensure City Management executives are fully informed about both upcoming and ongoing technology initiatives. This process is designed to reduce systemwide duplication and provide the executive team with clear visibility and approval authority over new initiatives, along with a thorough understanding of their financial impact.
- The department is working toward implementing the ITIL framework, which provides a comprehensive and structured approach to IT service management. Adopting ITIL enhances service quality, operational efficiency, risk management, and alignment with organizational objectives. It also supports continuous improvement, staff development, and adaptability in a rapidly evolving digital environment, making it a strategic foundation for long-term organizational success.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY25 Actual	FY26 Estimated	FY27 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	68 %	54 %	95 %	100 %
Capital Projects that are approved by October 1 are initiated by April 1 of the following year	37 %	46 %	50 %	100 %
Each project that is completed has two or fewer Project Change Request	92 %	89 %	80 %	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	100 %	100 %	99 %	100 %
HEAT Tickets met Service Level Objectives Incident Tickets severity 4	97 %	94 %	99 %	100 %
HEAT Tickets met Service Level Objectives - Severity 2 and 3	93 %	98 %	99 %	100 %
HEAT Tickets met Service Level Objectives request	69 %	76.00 %	95 %	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.				
Ensure contracts are in compliance with renewal’s expiration	— %	75 %	75 %	100 %
Ensure that invoices are in compliance with State law by being paid within 30 days	93 %	92 %	70 %	100 %
Reduce the frequency of After The Fact purchase orders. (Will determine the frequency rate and target rate).	96 %	94 %	98 %	100 %

2.1 Infrastructure Support & Disaster Recovery				
Provisions, maintains, and supports technology infrastructure including telephones, network services, storage, email, and servers.				
Core Internet Availability	100 %	100.00 %	100 %	100 %
Public Safety Internet Availability	100 %	100 %	99 %	100 %
All other Intranet Availability	99.95 %	99.9 %	99 %	100 %
Server Patching	92.00 %	93 %	90 %	100 %
Server Uptime	100.00 %	100 %	99.0 %	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.				
Safety and Security - Badge access request completed within 24 hours	76.00 %	79.00 %	90 %	100 %
Safety and Security - Incidents resolved within 7 days	92.00 %	89.00 %	90 %	100 %
Storage is back-up on schedule	95.99 %	96.18 %	95 %	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.	95 %	96 %	97 %	100 %
Completion of computer unit refreshes on schedule.	86 %	102 %	95 %	100 %
Patch Management - Endpoints	92.00 %	93.00 %	90 %	100 %
Average Abandonment rate not higher than 7.5%	10.0 %	7.0 %	7.5 %	0.0 %
Reopening Tickets - % of tickets reopened	N.A	N.A	2 %	0 %
2.4 Radio Services				
Provisions, maintains, and supports the Fort Worth Regional Radio System.				
Meet service level targets for response to incident tickets	99 %	98 %	95 %	100 %
Availability for the Fort Worth Regional Radio System	100%00	100 %	99.99 %	100 %
Communications availability of all outdoor warning sirens	97 %	97 %	99.81 %	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.	93%	93%	90%	100%
# of security risk assessments performed on City systems	1	1	12	no limit

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	1,412,168	1,619,949	1,619,949	1,619,949	—	— %
Use of Money	11,814,741	8,650,000	8,650,000	7,509,292	(1,140,708)	(13.19)%
Other	80,639,464	84,822,435	84,822,435	114,947,613	30,125,178	35.52 %
Transfer In	3,100,000	—	6,661,848	—	—	— %
Use of Fund Bal/Net Position	—	11,196,162	11,196,162	—	(11,196,162)	(100.00)%
Total Revenues	**96,966,373**	**106,288,546**	**112,950,394**	**124,076,854**	**17,788,308**	**16.74 %**
Expenses						
Salary & Benefits	1,187,422	1,274,309	1,274,309	1,276,630	2,321	0.18 %
General Oper & Maintenance	111,480,520	105,004,958	111,666,806	122,798,072	17,793,114	16.95 %
Transfer Out & Other	11,088	9,279	9,279	2,152	(7,127)	(76.81)%
Total Expenses	**112,679,030**	**106,288,546**	**112,950,394**	**124,076,854**	**17,788,308**	**16.7 %**
Grand Total	**(15,712,657)**	**—**	**—**	**—**	**—**	**— %**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Human Resources	12.00	8.75	12.00	8.75	0.00	0.00
Total	**12.00**	**8.75**	**12.00**	**8.75**	**0.00**	**0.00**

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 & Health Advocacy Divisions.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $17,793,114 in General Operating and Maintenance primarily due to increased Claims Expenses that are due to the rising cost of healthcare.
- Increases revenue by $30,125,178 in contributions from departments to cover increased claims expenses and a new Healthcare Administrative charge that funds the Health Fund's employee salaries and wellness program.

The Recommended Budget Decision Packages:

HORIZON ISSUES

- Rising healthcare costs, especially for specialty drugs, weight loss medication and condition management, are a major concern in this fund's budget planning.
- Musculoskeletal claims are the leading diagnosis category and will be a focus for FY2027. Injury reduction, early intervention, and surgery navigation are key priorities.
- Continued implementation of strategic priorities related to plan and program design as well as financial stability of the Group Health Fund will continue for FY2027.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Use of Money	1,430,694	400,000	400,000	375,000	(25,000)	(6.25)%
Other	35,918,374	36,716,213	36,716,213	37,388,161	671,948	1.83 %
Non Operating	18,561	—	919,559	—	—	— %
Transfer In	5,000,000	—	—	—	—	— %
Use of Fund Bal/Net Position	—	—	1,141,372	—	—	— %
Total Revenues	**42,367,629**	**37,116,213**	**39,177,144**	**37,763,161**	**646,948**	**1.74 %**
Expenses						
Salary & Benefits	2,164,767	2,393,240	2,393,240	3,300,965	907,725	37.93 %
General Oper & Maintenance	28,594,697	32,206,921	32,871,930	31,919,445	(287,476)	(0.89)%
Transfer Out & Other	115,818	16,052	1,411,974	2,152	(13,900)	(86.59)%
Cont to Fund Bal/Net Position	—	2,500,000	2,500,000	2,540,599	40,599	1.62 %
Total Expenses	**30,875,282**	**37,116,213**	**39,177,144**	**37,763,161**	**646,948**	**1.7 %**
Grand Total	**11,492,347**	**—**	**—**	**—**	**—**	**0.0 %**

Department	FY2026 AP	FY2026 FTE	FY2027 AP	FY2027 FTE	Change AP	Change FTE
Financial Management Services	6.00	6.00	9.00	9.25	3.00	3.25
Human Resources	11.00	12.00	13.00	14.00	2.00	2.00
Total	**17.00**	**18.00**	**22.00**	**23.25**	**5.00**	**5.25**

FUND PURPOSE AND GOALS

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

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

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

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

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Use of Money	1,430,694	400,000	400,000	187,500	(212,500)	(53.13)%
Other	35,918,374	36,716,213	35,966,213	19,562,161	(17,154,052)	(46.72)%
Non Operating	18,561	—	—	—	—	— %
Transfer In	5,000,000	—	—	—	—	— %
Use of Fund Bal/Net Position	—	—	24,436	—	—	— %
Total Revenues	**42,367,629**	**37,116,213**	**36,390,649**	**19,749,661**	**(17,366,552)**	**(46.79)%**
Expenses						
Salary & Benefits	2,164,767	1,569,502	1,569,502	1,945,381	375,879	23.95 %
General Oper & Maintenance	28,594,697	16,016,696	16,016,696	16,749,201	732,505	4.57 %
Transfer Out & Other	115,818	16,052	40,488	2,152	(13,900)	(86.59)%
Cont to Fund Bal/Net Position	—	2,500,000	2,500,000	1,052,927	(1,447,073)	(57.88)%
Total Expenses	**30,875,282**	**20,102,250**	**20,126,686**	**19,749,661**	**(352,589)**	**(1.75)%**
Grand Total	**11,492,347**	**17,013,963**	**16,263,963**	**—**	**(17,013,963)**	**(100.0)%**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Financial Management Services	6.00	6.00	9.00	9.25	3.00	3.25
Human Resources	11.00	12.00	13.00	14.00	2.00	2.00
Total	**17.00**	**18.00**	**22.00**	**23.25**	**5.00**	**5.25**

FUND PURPOSE AND GOALS

The Risk Financing Fund is responsible for maintaining Workers' Compensation 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 includes Employee Health & Safety Division. Within these functions, there are personnel who promote return to work, and safety.

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

The 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.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $707,553 in General Operating and Maintenance primarily due to increased administrative cost, rising contract costs, and workers' compensation expenses.
- Increases by $114,613 in Benefits due to increased healthcare costs
- Increases $34,408 in General Operating and Maintenance costs associated with reinsurance premiums and claims administration.
- Decreases by ($1,209,401) in Contribution to fund balance due to increased costs.

The Recommended Budget Decision Packages:

- Increases by $246,312 for two authorized positions (APs) to create two new Sr. Human Resource Analysts to assist in day-to-day processing of the Workers' Compensation program, including claims processing and research, medical case management, and oversight of injured employees and workers' compensation programs.

HORIZON ISSUES

- The city is reviewing its risk management strategies to manage potential losses more effectively.
- Rising costs for medical claims having an impact on total claims cost. Workers' Compensation may require additional budget adjustments. This coverage is essential for protecting the employees within the city.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	Chg from PY Adopted %
Revenues						
Use of Money	—	—	—	187,500	—	— %
Other	—	—	750,000	17,826,000	17,826,000	— %
Non Operating	—	—	919,559	—	—	— %
Use of Fund Bal/Net Position	—	—	1,116,936	—	—	— %
Total Revenues	—	—	2,786,495	18,013,500	17,826,000	— %
Expenses						
Salary & Benefits	—	823,738	823,738	1,355,584	531,846	64.56 %
General Oper & Maintenance	—	16,190,225	16,855,234	15,170,244	(1,019,981)	(6.30) %
Transfer Out & Other	—	—	1,371,486	—	—	— %
Cont to Fund Bal/Net Position	—	—	—	1,487,672	1,487,672	— %
Total Expenses	—	17,013,963	19,050,458	18,013,500	999,537	5.9 %
Grand Total	**—**	**(17,013,963)**	**(16,263,963)**	**—**	**16,826,463**	**(98.9) %**

	FY2026		FY2027		Change	
Department	**AP**	**FTE**	**AP**	**FTE**	**AP**	**FTE**
Financial Management Services	6.00	6.00	9.00	9.25	3.00	3.25
Human Resources	11.00	12.00	13.00	14.00	2.00	2.00
Total	**17.00**	**18.00**	**22.00**	**23.25**	**5.00**	**5.25**

FUND PURPOSE AND GOALS

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.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $1,250,000 in contribution to fund balance to promote long-term health and stability of the fund.
- Increases $81,263 in salary and benefits for previously approved costs associated with incentive pay and retirement.
- Decreases by ($22,374) for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Decreases by ($67,169) in general operating expenses primarily within contracts and supplies.
- Decreases by ($1,019,981) in operational costs due to decreases in allocation, general liability insurance, and fire and extended coverage costs.

The Recommended Budget Decision Packages:

- Increases by $160,543 and one authorized position (AP) for a Sr. Administrative Services Manager that is critical to the oversight, development and monitoring of the department budget.
- Increases by $144,423 and one authorized position (AP) for a Property and Casualty Supervisor to provide dedicated leadership and oversight of the claims operation, ensuring consistent, accurate, and compliant handling of property and casualty claims.
- Increases by $105,353 and one authorized position (AP) for a Sr. Administrative Assistant within the Property and Casualty division.
- Increases by $135,824 due to the approved split funding of the Deputy Director Salary between the department, the risk fund and the EMS fund.

HORIZON ISSUES

- Managing claims related to weather events and other unexpected incidents remains a priority for maintaining financial stability. Recent claims also encompass significant and high-value items. Proactive measures, including funding for deductible expenses, support the city's risk mitigation goals. A well-structured process for managing claims and litigation involving a municipality typically includes the receipt and investigation of claims, an assessment of liability, negotiation of potential settlements, and the coordination of legal defense should litigation proceed. Key participants in this process generally include the City Attorney's Office, the Risk Management Department, and, when appropriate, external legal counsel.

Fiduciary Funds

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge For Services	525,809	485,146	485,146	630,003	144,857	29.86 %
Use of Money	2,549,567	1,500,000	1,500,000	1,500,000	—	— %
Other	27,578,140	30,003,779	30,003,779	38,002,130	7,998,351	26.66 %
Use of Fund Bal/Net Position	—	—	4,887	—	—	— %
Total Revenues	30,653,516	31,988,925	31,993,812	40,132,133	8,143,208	25.46 %
Expenses						
Salary & Benefits	316,023	323,799	323,799	330,614	6,815	2.10 %
General Oper & Maintenance	26,488,555	31,665,126	31,665,126	39,793,231	8,128,105	25.67 %
Transfer Out & Other	—	—	4,887	—	—	— %
Cont to Fund Bal/Net Position	—	—	—	8,288	8,288	— %
Total Expenses	26,804,578	31,988,925	31,993,812	40,132,133	8,143,208	25.5 %
Grand Total	**3,848,938**	**—**	**—**	**—**	**—**	**— %**

Department	FY2026 AP	FY2026 FTE	FY2027 AP	FY2027 FTE	Change AP	Change FTE
Human Resources	0.00	2.25	0.00	2.25	0.00	0.00
Total	**0.00**	**2.25**	**0.00**	**2.25**	**0.00**	**0.00**

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 retiree healthcare. 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.

FY2027 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget Baseline Adjustments:

- Increases by $8,288 in contribution to fund balance to support the health and long-term stability of the fund.
- Increases by $8,060,603 in General Operating and Maintenance due to increasing healthcare and Medicare costs.

HORIZON ISSUES

- Rising healthcare costs, especially for specialty drugs, weight loss medication and condition management, are a major concern in this fund's budget planning. The department is evaluating provider options to manage these costs while maintaining high-quality coverage.
- For the previous two years, the City has received an unprecedented increase in claims' costs with regards to high cost claimants. In 2023 the City had 4 members whose claims exceeded the $1,000,000 stop-loss limit and in 2024, the City had an additional 2 members. This has significantly impacted our ability to obtain stop-loss insurance. To provide perspective, the previous 10 years the City had 1 claimant whose claims exceed stop-loss.
- We are contracted with BlueCross BlueShield of Texas for Administrative Services and hopeful that the new contract will result in lower claims' costs due to BCBS more aggressive contract negotiations.

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	—	—	—	—	—	— %
Sales Tax	—	—	—	—	—	— %
Other Tax	3,806,067	1,678,937	1,678,937	1,678,937	—	— %
License & Permits	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	— %
Charge For Services	—	—	—	—	—	— %
Fines & Forfeitures	—	—	—	—	—	— %
Use of Money	224,474	—	—	—	—	— %
Special Assessments	—	—	—	—	—	— %
Other	—	—	—	—	—	— %
Other Financing Sources	—	—	—	—	—	— %
Non Operating	—	—	—	—	—	— %
Proceeds From Debt	2,532	—	—	—	—	— %
Transfer In	—	—	167,032	—	—	— %
Use of Fund Bal/Net Position	—	60,000	1,370,000	61,020	1,020	1.70 %
Total Revenues	4,033,073	1,738,937	3,215,969	1,739,957	1,020	0.06 %
Expenses						
Salary & Benefits	—	—	—	—	—	— %
General Oper & Maintenance	63,598	133,067	1,643,801	133,067	—	— %
Capital	—	—	—	—	—	— %
Depreciation & Other	—	—	—	—	—	— %
Debt Service	1,573,419	1,571,870	1,572,168	1,571,870	—	— %
Transfer Out & Other	—	34,000	—	35,020	1,020	3.00 %
Cont to Fund Bal/Net Position	—	—	—	—	—	— %
Total Expenses	1,637,017	1,738,937	3,215,969	1,739,957	1,020	0.1 %
Grand Total	**2,396,056**	**—**	**—**	**—**	**—**	**— %**

FUND PURPOSE AND GOALS

Rock Creek Ranch PID continues with development on 1,755-acres located in southwest Fort Worth off the Chisholm Trail Parkway. The development will include commercial, mixed-use, and residential properties, as well as an 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. Historical activity can be found in the Governmental Fund - Debt Service section in budget documents prior to FY2021.

The following chart provides the principal and interest for each debt issuance that has a payment due in FY2025. Handling charges are included separately from principal and interest depicted in the chart.

FY2027	Principal	Interest	Total Debt Service
	785,000	787,669	1,572,669
2017 Special Assessment Rev	560,000	564,169	1,124,169
2018 Special Assessment Rev	225,000	223,500	448,500

FUND SUMMARY

	FY2025 Final	FY2026 Adopted	FY2026 Adjusted	FY2027 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	—	—	—	—	—	— %
Sales Tax	—	—	—	—	—	— %
Other Tax	2,827,614	1,538,931	1,538,931	1,538,931	—	— %
License & Permits	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	— %
Charge For Services	—	—	—	—	—	— %
Fines & Forfeitures	—	—	—	—	—	— %
Use of Money	173,096	—	—	—	—	— %
Special Assessments	—	—	—	—	—	— %
Other	—	—	—	—	—	— %
Other Financing Sources	—	—	—	—	—	— %
Non Operating	—	—	—	—	—	— %
Proceeds From Debt	8,509	—	—	—	—	— %
Transfer In	—	—	—	—	—	— %
Use of Fund Bal/Net Position	—	54,000	54,000	54,960	960	1.78 %
Total Revenues	**3,009,219**	**1,592,931**	**1,592,931**	**1,593,891**	**960**	**0.06 %**
Expenses						
Salary & Benefits	—	—	—	—	—	— %
General Oper & Maintenance	834,455	165,440	195,901	165,440	—	— %
Capital	—	—	—	—	—	— %
Depreciation & Other	—	—	—	—	—	— %
Debt Service	1,439,360	1,395,491	1,397,030	1,395,491	—	— %
Transfer Out & Other	—	32,000	—	32,960	960	3.00 %
Cont to Fund Bal/Net Position	—	—	—	—	—	— %
Total Expenses	**2,273,815**	**1,592,931**	**1,592,931**	**1,593,891**	**960**	**0.1 %**
Grand Total	**735,404**	**—**	**—**	**—**	**—**	**— %**

FUND PURPOSE AND GOALS

The Walsh Ranch/Quail Valley Public Improvement District (PID) is comprised of approximately 7,000 acres, of which approximately 1,700 acres constitute the District, and is located on I-30, twelve miles west of the City's downtown. When completed, the Walsh development is expected to consist of commercial, mixed-use, office, industrial and single-family residential uses, along with approximately 2,300 acres of open space and 32 miles of hike and bike trails. Walsh Ranches and the Republic Property Group are developing the property within the District as the initial single-family residential community within Walsh. The Republic Property Group created Quail Valley I, Quail Valley II, Quail Valley III, and Quail Valley VLO to purchase from Walsh Ranches and develop the land within Improvement Area #1, Improvement Area #2, and Improvement Area #3, respectively. It is expected that The Republic Property Group will continue to create additional single-purpose entities to purchase and develop the land within the Future Improvement Areas.

On June 11, 2024, the city approved and sold Special Assessment Revenue Bonds, Series 2024 on behalf of Walsh Ranch/Quail Valley PID for the purpose of funding actual costs of funded improvements within Improvement Areas 1-3 of the District. The Bonds constitute valid and binding special, limited obligations of the city payable solely from and secured by a first lien on, security interest in and pledge of the Trust Estate, consisting primarily of special assessments levied against assessable property in Improvement Areas #1-3 of the District. The Bonds are not payable from funds raised or to be raised from taxation.

The city expects to issue one or more series of future bonds to finance the cost of Future Improvement Area Authorized Improvements within the Future Improvement Areas, including Improvement Area #4, as the development proceeds. The estimated costs of the Future Improvement Area Authorized Improvements will be determined as the Future Improvement Areas are developed, and the Service and Assessment Plan will be updated to identify the improvements authorized by the PID Act to be financed by each new series of Future Improvement Area Bonds. Future Improvement Area Bonds to finance Future Improvement Area Authorized Improvements will be secured by separate assessments (the "Future Improvement Area Assessments") levied pursuant to the PID Act on assessable property within the Future Improvement Areas of the District that benefit from the Future Improvement Area Authorized Improvements being financed.

The Walsh Ranch/Quail Valley debt is presented in the Walsh Ranch Trust Fund.

The following chart provides the principal and interest for debt that has a payment due in FY2025.

FY2027	Principal	Interest	Total Debt Service
	500,000	**1,000,000**	**1,500,000**
2024 Special Assessment Rev	500,000	1,000,000	1,500,000

Supplemental Information

Tax Calculation

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Fort Worth	817/392-1234
Taxing Unit Name	Phone *(area code and number)*
100 Fort Worth Trail	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 District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.fortworthtexas.gov/files/assets/public/v/1/the-fwlab/documents/budget/fy2027/tax-rate/tnt-calculations.pdf

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.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year 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).[2]		$ 121,546,582,079
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]		$ 8,959,267,499
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 112,587,314,580
4.	**Prior year total adopted tax rate.**		$ 0.670000 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. Original prior year ARB values:	$ 19,616,232,750	
	B. Prior year values resulting from final court decisions:	- $ 17,106,829,073	
	C. Prior year value loss. Subtract B from A.[4]		$ 2,509,403,677

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 4,968,143,295 **B. Prior year disputed value:** .... - $ 795,407,689 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 4,172,735,606
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 6,682,139,283
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 119,269,453,863
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** 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 the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 118,988,959 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 2,899,913,549 **C. Value loss.** Add A and B. [7]	$ 3,018,902,508
11.	**Prior year 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 the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 5,419,120 **B. Current year productivity or special appraised value:** .... - $ 3,574 **C. Value loss.** Subtract B from A. [8]	$ 5,415,546
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 3,024,318,054
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 3,156,926,118
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 113,088,209,691
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 757,691,004
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 19,285,719
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 776,976,723

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year 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. [12]	
	A. Certified values: .... $ 127,821,750,899	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0	
	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: .... - $ 39,864,483	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 3,262,665,445	
	E. Total current year value. Add A and B, then subtract C and D.	$ 124,519,220,971
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	A. Current year 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. [16] .... $ 2,375,171,078	
	B. Current year 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. [17] .... + $ 33,687,114	
	C. Total value under protest or not certified. Add A and B.	$ 2,408,858,192
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 8,318,497,219
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 118,609,581,944
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 27,286,358
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 2,687,727,556

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 2,715,013,914
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 115,894,568,030
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.670416 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

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 minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.522500 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 119,269,453,863
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 623,182,896
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. M&O taxes refunded for years preceding the prior tax year. 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 2025. This line applies only to tax years preceding the prior tax year.	+ $ 15,069,723	
	B. Prior year 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 current year captured appraised value in Line 18D, enter 0.	– $ 16,346,945	
	C. Prior year 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.	+/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ -1,277,222	
	E. Add Line 31 to 32D.		$ 621,905,674
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 115,894,568,030
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.536613 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]	
	A. Current year 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	
	B. Prior year 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. – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
36.	**Rate adjustment for indigent health care expenditures.** [29]	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0	
	B. Prior year 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, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose. – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
37.	**Rate adjustment for county indigent defense compensation.** [30]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose. $ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000/$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100. $ 0.000000/$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000/$100
38.	**Rate adjustment for county hospital expenditures.** [31]	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. $ 0	
	B. Prior year 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, 2024 and ending on June 30, 2025. $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000/$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100. $ 0.000000/$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000/$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**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 Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.536613 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . $ 0.000000 /$100 **C.** Add Line 41B to Line 40.	$ 0.536613 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.555394 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . $ 0.000000 /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . $ 0 b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . $ 0.000000 /$100 c. Add Line D42(B)(b) to Line 42. . . . . $ 0.000000 /$100 d. Enter the **current year unused increment rate** from Line 68 . . . . $ 0.000000 /$100 e Add Line D42(c) to Line D42(d). . . . . $ 0.000000 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 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. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
43.	**Total current year 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: **(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.		
	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. [36] Enter debt amount	$ 186,440,313	
	B. Subtract **unencumbered fund amount** used to reduce total debt.	– $ 0	
	C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none)	– $ 0	
	D. Subtract **amount paid** from other resources	– $ 5,915,565	
	E. Adjusted debt. Subtract B, C and D from A.		$ 180,524,748
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]		$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.		$ 180,524,748
46.	**Current year anticipated collection rate.**		
	A. Enter the current year anticipated collection rate certified by the collector. [38]	100.00 %	
	B. Enter the prior year actual collection rate.	99.63 %	
	C. Enter the 2024 actual collection rate.	98.97 %	
	D. Enter the 2023 actual collection rate.	98.83 %	
	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%. [39]		100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.		$ 180,524,748
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*		$ 118,609,581,944
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.		$ 0.152200 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.		$ 0.707594 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.		$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.		$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b)
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**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.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 118,609,581,944
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.670416 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.670416 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.707594 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.707594 /$100

SECTION 4: 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.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 118,609,581,944
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.707594 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] 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. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.736799 /$100
	B. Unused increment rate (Line 68)	$ 0.042628 /$100
	C. Subtract B from A	$ 0.694171 /$100
	D. Adopted Tax Rate	$ 0.670000 /$100
	E. Subtract D from C	$ 0.024171 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 117,558,680,972
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 28,415,108
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.738831 /$100
	B. Unused increment rate (Line 67)	$ 0.027162 /$100
	C. Subtract B from A	$ 0.711669 /$100
	D. Adopted Tax Rate	$ 0.672500 /$100
	E. Subtract D from C	$ 0.039169 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 110,770,210,859
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 43,387,583
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.766391 /$100
	B. Unused increment rate (Line 66)	$ 0.087346 /$100
	C. Subtract B from A	$ 0.679045 /$100
	D. Adopted Tax Rate	$ 0.672500 /$100
	E. Subtract D from C	$ 0.006545 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 102,768,168,033
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 6,726,176
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 78,528,867
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.066207 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.773801 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

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. [53]

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. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.000000 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.000000 /$100

SECTION 7: 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. [55]

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.

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).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.670000 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 113,088,209,691
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 115,894,568,030
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.773801 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.670416 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate .... $ 0.773801 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. .... $ 0.000000 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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 the Tax Code. [38]

print here ▶ Pierce Jackson
Printed Name of Taxing Unit Representative

sign here ▶ Pierce Jackson
Taxing Unit Representative

8/7/2026
Date

[38] Tex. Tax Code §26.04(c-2) and (d-2)

Captured Appraised Value Adjustment Supplemental Worksheet

Form 50-110

City of Fort Worth
Taxing Unit Name

817-392-1234
Phone Number *(area code and number)*

100 Fort Worth Trail, Fort Worth, TX 76102
Taxing Unit's Address, City, State, ZIP Code

https://www.fortworthtexas.gov/Home
Taxing Unit's Website Address

2026
Current Tax Year

Page 1 of 1

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.fortworthtexas.gov/files/assets/public/v/1/the-fwlab/documents/budget/fy2027/tax-rate/tnt-calculations.pdf

GENERAL INFORMATION: To calculate the no-new-revenue tax rate, taxing units must deduct the current year captured appraised value of taxable property in a tax increment reinvestment zone (TIRZ) for which the current year taxes will be deposited into a tax increment financing (TIF) fund. A taxing unit that has a tax rate calculation affected by captured appraised value must calculate the taxable value adjustments separately for each reinvestment zone for the current tax year.[2]

SECTION 1: Current Year Captured Appraised Value Adjustment

TIRZ Name Enter the name of each zone or subzone	**Captured Appraised Value** Enter the current year captured appraised value of taxable property in each zone for which taxes will be deposited into a TIF fund. Do not include any new property value that will be included on Form 50-856, Line 24.[3]
TIF 3	422,548,773.00
TIF 3A	84,166,495.00
TIF 4	482,554,631.00
TIF 8	377,329,211.00
TIF 9	646,115,004.00
TIF 9A	62,507,138.00
TIF 12	175,965,286.00
TIF 13	361,056,386.00
TIF 14	284,310,466.00
TIF 15	328,148,537.00
TIF 16	37,963,518.00
Total Captured Appraised Value Add all the values in the Captured Appraised Value column and enter the total on Line 18D on Form 50-856. If you used more than one page, total the values across all pages on Line 18D on Form 50-856.	$3,262,665,445.00

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.03(e)
[3] Tex. Tax Code §26.03(c)

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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 goals associated with City Council priorities.

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 Comprehensive Financial Report (ACFR): 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 ACFR is presented in three sections: 1. introductory section – includes a transmittal letter with a financial overview, discussion of the overall economy, and organization charts of the entity. 2. Financial Section – includes the independent auditor’s report, management’s discussion and analysis, government-wide financial statements, notes to the financial statements, required supplemental information, combining financial statements and schedules. 3. The statistical section – includes additional financial, economic, and demographic information on a multi-year basis.

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

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

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

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

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

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

Glossary and Acronyms

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

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

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

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

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

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

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

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

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

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

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

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

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

Business 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 in addition to, the government's general capital assets.

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

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

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

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

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

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

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

* Salary & Benefits consist of the costs associated with compensation to individuals providing services to the city as employees and includes all salary, supplemental costs, and indirect and non-cash compensation paid to an employee such as social security, unemployment compensation, workers compensation, health insurance, life insurance, medical plan, paid vacation, pension, and gratuity.
* General Operating & Maintenance includes items such as the following:
    - Professional and Technical Services represent costs associated with services or activities performed under expressed or implied costs and charges for professional, specialized, or trade services rendered. This category includes services provided to city departments through Internal Service Funds such as computer technical support, copy and mailroom services, vehicle fleet maintenance services, per-capita-allocated service costs such as insurance, healthcare, legal, and administrative services.

- ○ Utilities, Repairs, and Rentals consist of items and supplies that are necessary to perform public service duties.
- ○ Other Purchased Services are expenses that may be required in connection with a public works project meeting the definition of public work.
- ○ Supplies consist of the costs associated with goods that are consumed or used in connection with providing city services and that are of either limited cost or have a limited useful life. Examples include basic office supplies; minor electronic equipment; books and magazines; construction raw materials; postage; uniforms; vehicle fuel and accessories; and library books.

- * Capital is expenses and outlays related to the acquisition or construction of fixed assets. The city's fixed assets fall primarily into the following categories: 1) Land; 2) Improvements other than buildings; 3) Buildings; 4) Equipment.
- * Debt Service expenses refer to money paid as interest and principal on loans received or public securities issued by the city as borrower or issuer.

○ Principal refers to the unpaid balance of funds borrowed, excluding any interest or other fees.

- ○ Interest refers to money that is paid in exchange for borrowing or using another person's or organization's money.

- * Transfer Out & Other is an approved movement of monies from one separate fund to another fund. Budgets can call for Transfers-In to the General Fund to pay for centralized expenditures such as utilities, insurance, or fringe benefits. Transfers Out from the General Fund may be required to subsidize new special activity funds or those with insufficient or unreliable revenue sources.

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

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

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

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

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

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

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

Council Strategic Priorities: Priorities set by City Council, based on citizen input, that department objectives and programs are aligned with.

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.

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

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

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

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

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

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

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

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

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

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

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

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

External Indicator: External entity data that is used to evaluate city services and programs. 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 includes deferred disposition fees, penalty fees, traffic fines, general fines, court service fees, and truancy court fees.

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

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

Forecast: Process of taking year-to-date financial information, using that information to project future financial performance for the remainder of the fiscal year, then comparing the result to the fiscal year budgeted amount as a way to gauge financial performance.

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

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

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

Glossary and Acronyms

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

Key Performance Indicator (KPI): A strategic level performance measure that demonstrates how well city departments are meeting their 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. This plan assists departments in aligning their activities with Council Strategic Priorities.

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.

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 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 if applied to the same properties taxed in both years.

Non-Major Fund: A fund not classified as a major fund (see major fund).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

* General (civilian) employees: All classifications other than Police, Fire and EMS ranks. Their salary is charged to 5110101 "REGULAR EMPLOYEE SALARIES". Police, Fire and EMS trainees are considered General employees until they graduate from the academy and join the ranks.
* Civil Service Employees: Pertains to Police, Fire and EMS 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Transfers: Amounts transferred from one fund to another.

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

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

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

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

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

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

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

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

Working Capital: the difference between a company's current assets and its current liabilities.

Acronyms

ACEC	American Council of Engineering Companies
ACFR	Annual Comprehensive 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
BMPs	Best Management Practices
BNSF	Burlington Northern/Santa Fe Railroad
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
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
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
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
MD	Metropolitan Division
MSA	Metropolitan Statistical Area
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
NIP	Neighborhood Improvement Program
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
PAYGo	Pay as You Go Capital

PARD	Park and Recreation Department
PE	Public Events
PID	Public Improvement District
PILOT	Payment In Lieu Of Taxes
PIRs	Public Information Requests
PMA	Pavement Management Application
PQI	Pavement Quality Index
RevPAR	Revenue Per available room
RFID	Radio frequency identification technology
RFW	Read Fort Worth
RIM	Records Information Management
RRBG	Rental Rehabilitation Block Grant
RRPI	Rental Rehabilitation Program Income
SAR	Single audit report
SBE	Small Business Enterprise
SCBA	Self-contained breathing apparatus SEC
SIR	Self-Insured Retention
TALHFA	Texas Association of Local Housing Finance Agencies
TFW	TechFortWorth
TIBS	Temporary Income Benefit Supplement
TIC	True interest cost
TIF	Tax Increment Financing
TIRZ	Taxing Increment Reinvestment Zone
TPDES	Texas Pollutant Discharge Elimination System
TPW	Transportation and Public Works
TPWA	Texas Public Works Association
TRWD	Tarrant Regional Water District
TWC	Texas Workforce Commission
UDAG	Urban Development Action Grant
USDA	United States Department of Agriculture
VITA	Volunteer Income Tax Assistance
WAP	Weatherization Assistance Program