



CITY OF FORT WORTH, TEXAS

Fort Worth Skyline

FY2025 BUDGET

RECOMMENDED ANNUAL BUDGET & PROGRAM OBJECTIVES



Economic Development



Community Investment



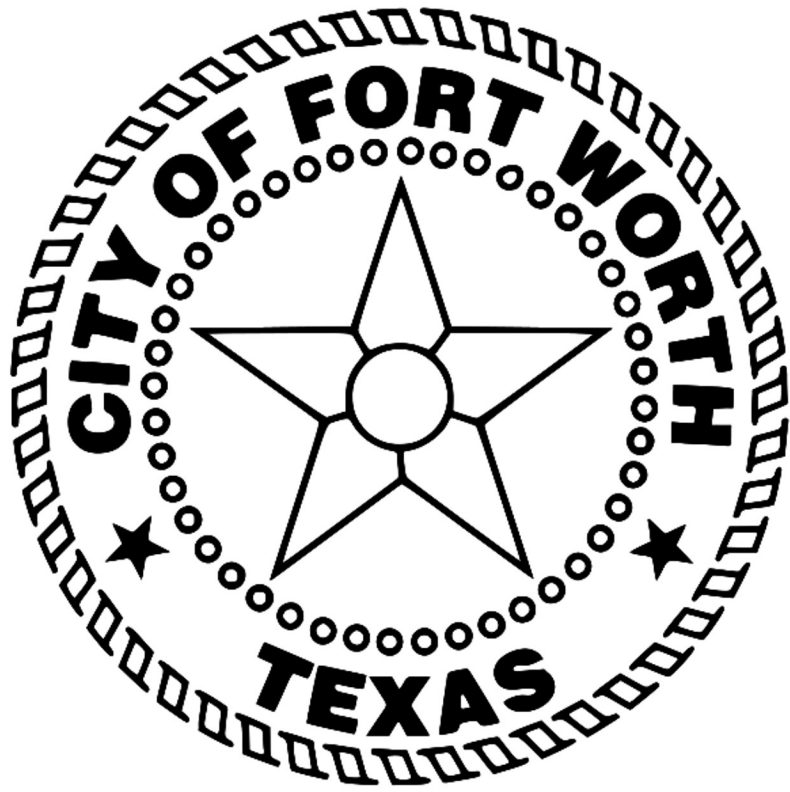
Community Safety



Infrastructure



Responsible Growth



Filed
Tarrant County Clerk

11:15 am, Oct 07 2024

CITY OF FORT WORTH, TEXAS
FISCAL YEAR 2024-2025
ANNUAL BUDGET

Mary Louise Nicholson
County Clerk
by **ngorena**

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 \$16,918,339, which is a 2.31 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 \$26,172,914.

The amounts above are based on the City's recommended FY2025 tax rate of \$0.6773 per \$100 of assessed valuation. The City's FY2024 tax rate (the current tax rate) is \$0.6725 per \$100 of assessed valuation.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Fort Worth
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director

Table of Contents

Truth in Taxation	3
GFOA Distinguished Budget Presentation Award	5
Readers' Guide to the Budget	11
ORGANIZATIONAL INFORMATION	13
Budget Development Staff	14
City Council District Map	15
City Organization Chart	16
Fort Worth Boards & Commissions	17
Total City Operating Budget Organizational Chart	18
Department & Fund Relationship	21
EXECUTIVE MESSAGE	23
City Strategic Vision	25
Budget Message	29
PROCESSES AND POLICIES	33
Budget Process	35
Budget Calendar	36
Fund Structure	19
Budgeting Philosophy and Basis of Budgeting	37
Financial Policies	38
BUDGET HIGHLIGHTS	41
Operating Funds: Financial Summary	43
Total Revenue by Fund	44
Total Revenue by Source	45
Expenditures by Fund	46
Expenditures by Type	47
General Fund: Financial Summary	48
Debt Service Funds: Financial Summary	49
Special Revenue Funds: Financial Summary	50
Special Revenue Projects: Financial Summary	51
Enterprise Funds: Financial Summary	52
Internal Service Funds: Financial Summary	53
Fiduciary Funds: Financial Summary	54
User Fee Authorization and Overview	55
Revenue Highlights	76
Expenditure Highlights	83
Personnel Summary	86
Citywide Fund Balance Summary	89
GOVERNMENTAL FUNDS	91
GENERAL FUND	93

General Fund Statement	95
General Fund Revenue Summary	96
Ad Valorem Property Tax Comparison	97
General Fund Revenue and Expenditures	98
City Attorney	99
City Auditor	103
City Manager’s Office	105
City Secretary	108
Code Compliance	111
Communication and Public Engagement	114
Development Services	117
Diversity and Inclusion	124
Economic Development	128
Environmental Services	132
Financial Management Services	135
Fire	139
FWLab	142
Human Resources	145
Library	148
Municipal Court	151
Neighborhood Services	154
Non Departmental	159
Park and Recreation	160
Police	164
Property Management	167
Transportation and Public Works	172
DEBT SERVICE FUNDS	172
Debt Service Fund Statement	179
General Debt Service	181
Culture and Tourism Debt Service	183
Venue Debt Service	184
Municipal Parking Debt Service	185
Solid Waste Debt Service	186
Stormwater Debt Service	187
Water Prior Lien Debt Service	188
Water Sub Lien Debt Service	190
SPECIAL REVENUE FUNDS	191
Alliance Maintenance Facility	193
Community Tree Planting	194
Crime Control and Prevention District	196
CCPD – Neighborhood Services	198

CCPD – Park and Recreation	199
CCPD – Police	201
CCPD – Transportation & Public Works	204
CCPD – Public Events	205
CCPD – Environmental Services	207
CCPD – Municipal Courts	208
Culture and Tourism	209
Culture and Tourism 2% CY Tax	213
DFW Revenue Sharing	215
Culture and Tourism Project Finance Zone	217
Arena Operating	219
Venue 2% Hotel Occupancy Tax	221
Economic Incentives	223
Emergency Medical Service (EMS)	225
Environmental Protection	226
Municipal Golf	229
Special Donation	231
SPECIAL PROJECT FUNDS	233
Municipal Court Special Revenue Fund Statement	235
CCPD Community Based Fund	237
Special Purpose Fund Statement	238
Specially Funded Projects List	239
Gas Endowment Funds	241
Gas Endowment Fund	242
PROPRIETARY FUNDS	245
ENTERPRISE FUNDS	247
Enterprise Fund Statement	249
Municipal Airports	251
Municipal Parking	254
Solid Waste	256
Stormwater Utility	259
Water and Sewer	261
INTERNAL SERVICE FUNDS	267
Internal Service Fund Statement	269
Capital Projects Service	270
Capital Projects Service- City Attorney	271
Capital Projects Service- Transportation and Public Works	273
Fleet and Equipment Services	275
Group Health and Life Insurance	277
Risk Financing	279
Information Technology Services	281

FIDUCIARY FUNDS	287
Retiree Healthcare Trust	289
Rock Creek Trust	291
Walsh Ranch Trust	293
SUPPLEMENTAL INFORMATION	##
Horizon Issues	##
Glossary and Acronyms	295

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, 2024, to September 30, 2025 (Fiscal Year 2025). 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 and gives details on the funds used by the FWLab to create the budget. This section also contains the City Manager's letter, explanation of how the budget was developed and information on the general fund revenues and expenditures.

Process and Policies

In this section, the budget process is explained along with the budget calendar and 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 main types of revenue, including sales tax and fines and forfeitures.

Department and Fund Pages

Operating Department and Fund Summaries

Each department and fund displays summary information for the related revenues, expenditures, and staffing. The summary compares FY2023 actual results, the FY2024 adopted budget and adjusted budget, and the FY2025 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 to the department and fund. One FTE represents 2,080 hours of work on an annual basis. The number of FTEs will differ from the number of approved positions and can range from a fraction of a position to a whole number based on how the position is funded. A reduced number of FTEs in a department and fund will also represent a part-time position or indicate that a portion of the position is budgeted in another fund.

FY2025 Discussion

This section highlights the major changes from the prior year's budget to the FY2025 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.

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
Recommended Annual Operating Budget
Fiscal Year 2025**

Mattie Parker

Mayor

David Cooke

City Manager

Mark McDaniel

Deputy City Manager

Dana Burghdoff

Assistant City Manager

Fernando Costa

Assistant City Manager

Valerie Washington

Assistant City Manager

William Johnson

Assistant City Manager

Jesica McEachern

Assistant City Manager

FWLab Staff

Christianne Simmons, Chief Transformation Officer

Ashley Clement, Assistant Director

Cristi Lemon, Assistant Director

Brady Kirk, Budget Manager

May Ma, Budget Manager

Sydney Sexton, Budget Manager

Pam Kacmarynski, Business Process Manager

Oliver Ismayilov, Data Analytics Manager

Amethyst Sloane, Strategy & Performance
Manager

Tatiana Caterov, Sr. Budget Analyst

Thomas DeCesare, Sr. Budget Analyst

Kevin Donovan, Sr. Budget Analyst

Zoe Gao, Sr. Budget Analyst

Rodney Arnold, Sr. Business Process Analyst

Danielle Pickle, Sr. Business Process Analyst

Najma Banakar, Budget Analyst II

Jacqueline Chairez, Budget Analyst II

Amanda Dossey, Budget Analyst II

Nathaniel Ebers, Budget Analyst II

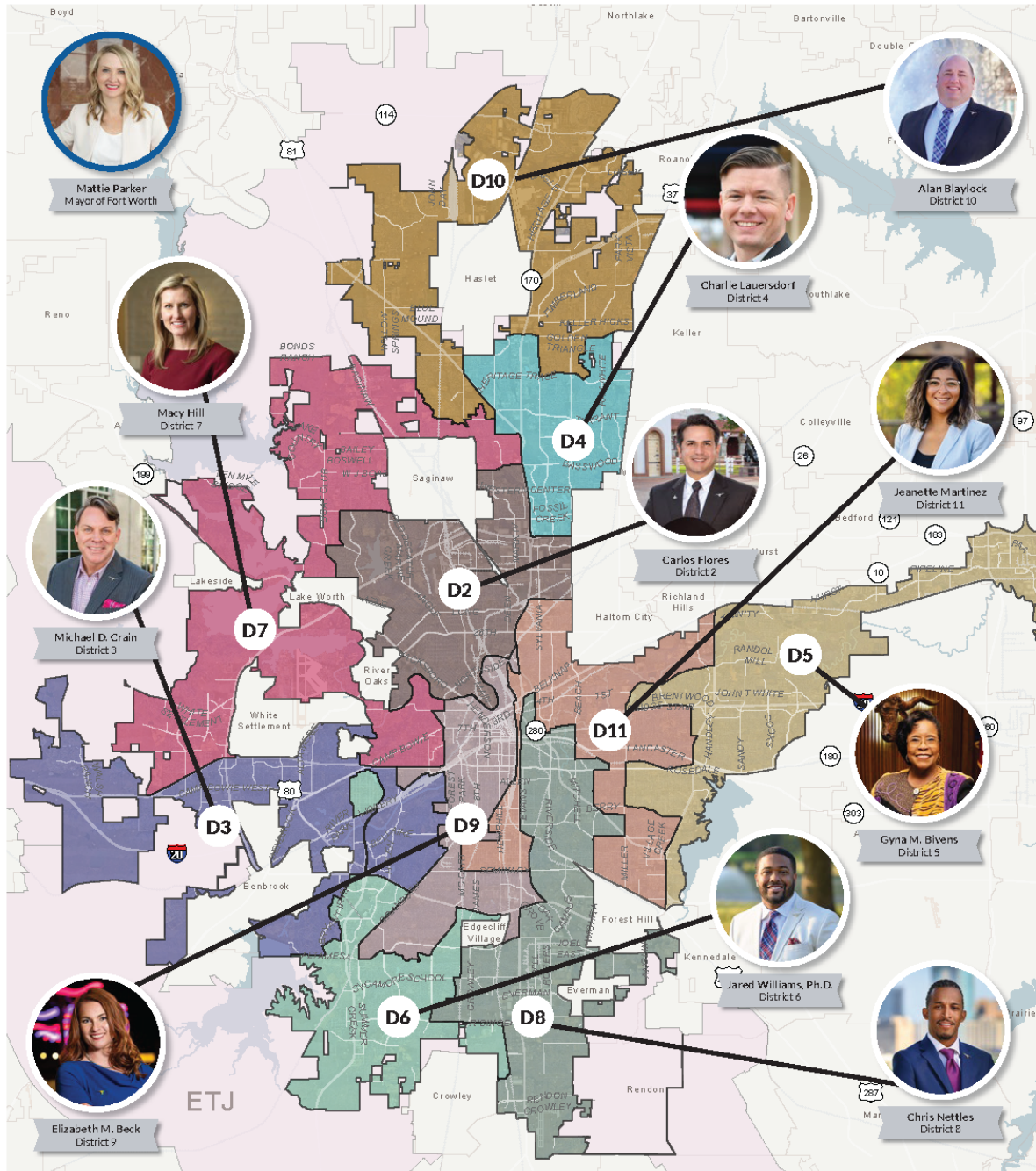
Irma Hernandez, Budget Analyst II

Steven Hole, Performance Analyst

Pierce Jackson, Business Process Analyst II

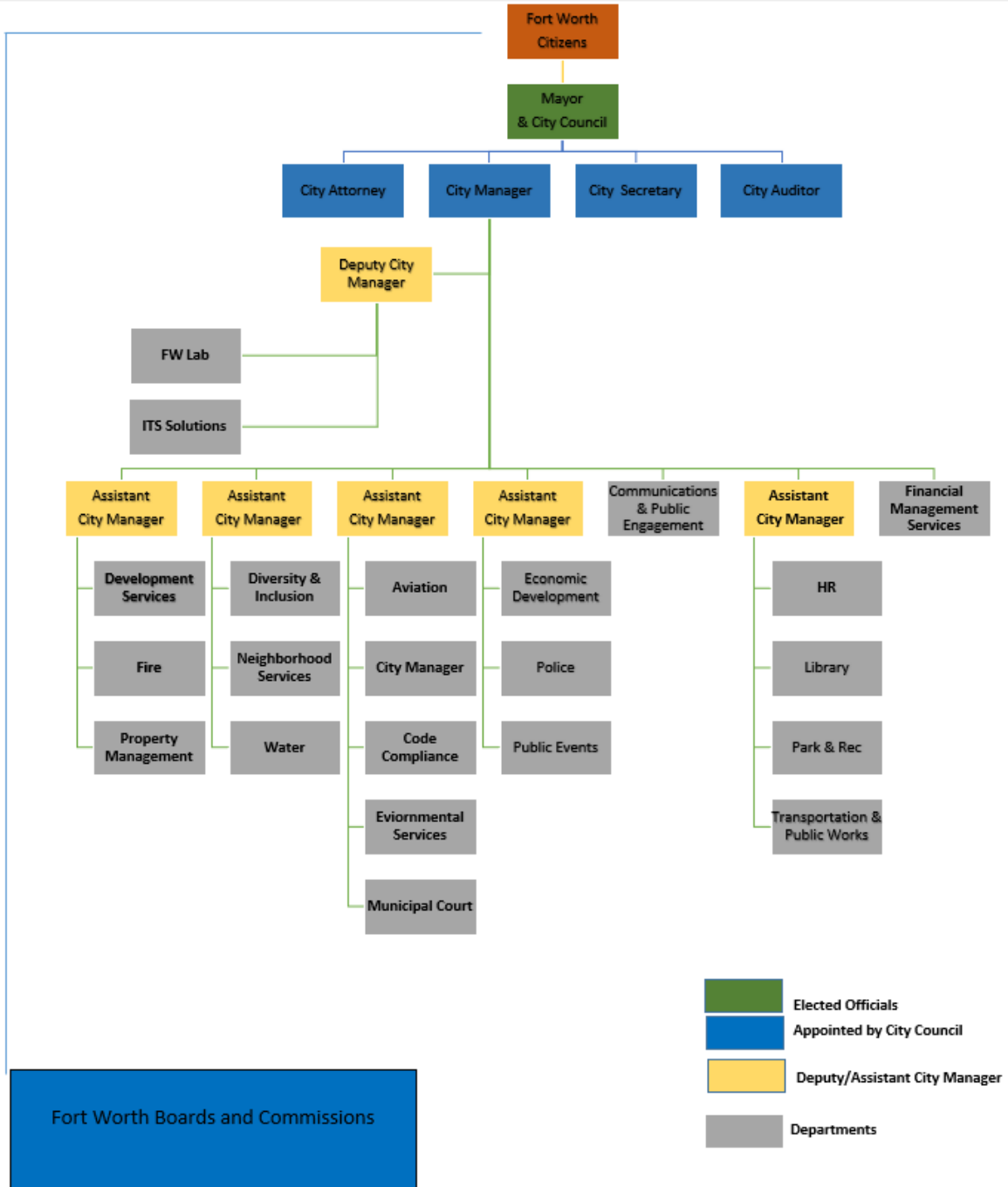
Sky Williams, Administrative Services Coordinator

Haley Ballenger, Sr. Administrative Assistant



CITY OF FORT WORTH
Council Districts

- | | |
|---|--|
|  2 - Carlos Flores |  7 - Macy Hill |
|  3 - Michael D. Crain |  8 - Chris Nettles |
|  4 - Charlie Lauersdorf |  9 - Elizabeth M. Beck |
|  5 - Gyna M. Bivens |  10 - Alan Blaylock |
|  6 - Jared Williams, Ph.D. |  11 - Jeanette Martinez |

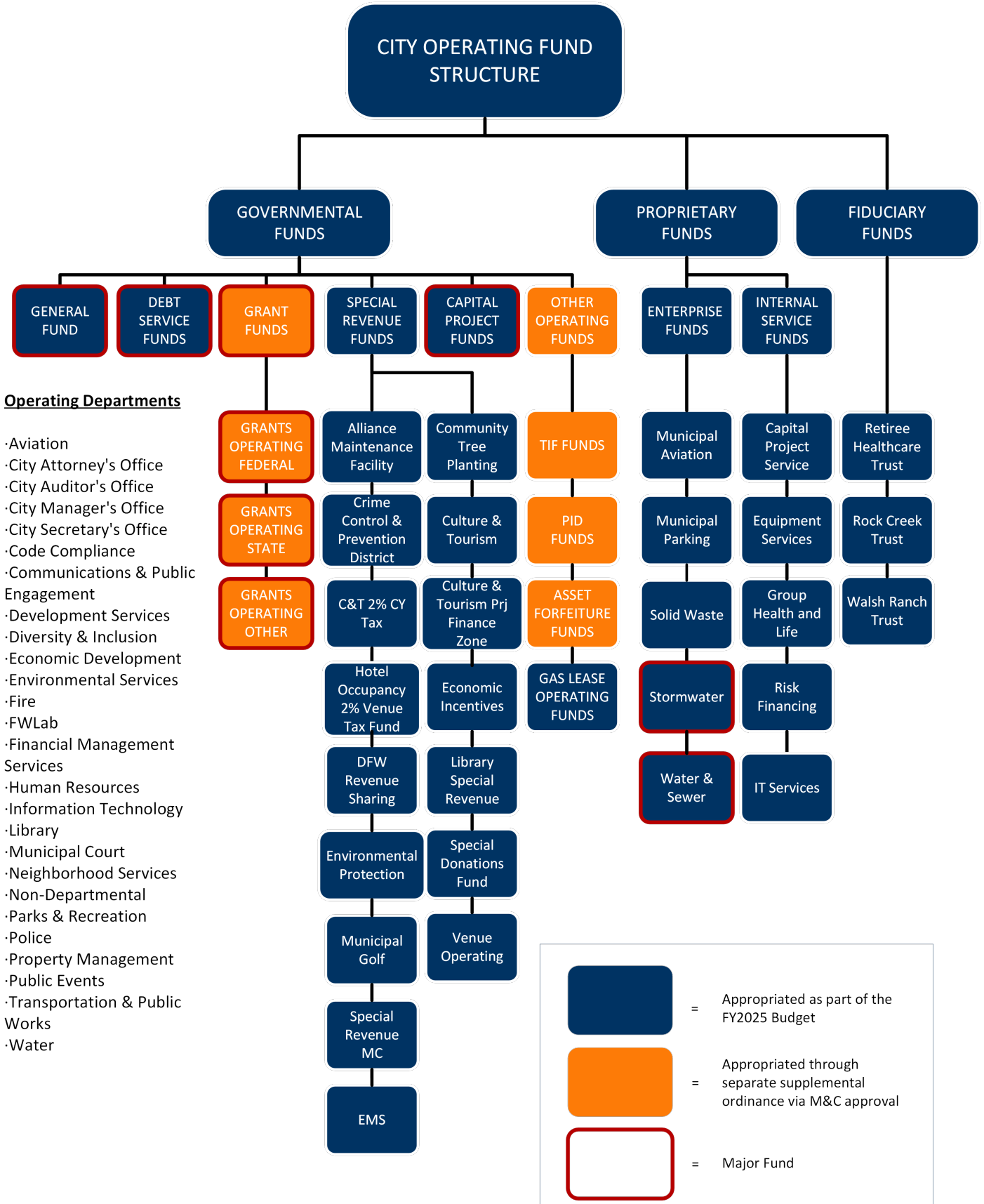


Organizational Information

Boards & Commissions

- Art Commission
- Audit Committee
- Aviation Advisory Board
- Board of Adjustment - Commercial
- Board of Adjustment - Residential
- Building Standards Commission
- Business Equity Advisory Board (Formerly Minority and Women Business Enterprise Advisory Committee)
- Capital Improvements Advisory Committee for Transportation Impact Fees
- Capital Improvements Plan Advisory Committee - Water/Wastewater
- City Plan Commission
- Civil Service Commission
- Community Action Partners Council
- Community Development Council
- Construction and Fire Prevention Board of Appeals
- Crime Control and Prevention District
- Dallas-Fort Worth International Airport Board
- Diversity & Inclusion Committee
- Downtown Design Review Board
- Employee's Retirement Fund - Board of Trustees Pension
- Entrepreneurship & Innovation Committee
- Ethics Review Commission
- Fort Worth Alliance Airport Board of Adjustment
- Fort Worth Alliance Airport Zoning Commission
- Fort Worth Housing Solutions
- Fort Worth Human Relations Commission
- Fort Worth Pedestrian and Bicycling Advisory Commission
- Human Relations Commission- Mayor's Committee on Persons with Disabilities
- Historic and Cultural Landmarks Commission
- Lake Worth Regional Coordination Committee
- Legislative Affairs Committee
- Library Advisory Board
- Metropolitan Area EMS Authority
- Mobility; Infrastructure & Transportation Committee
- Neighborhood Quality and Revitalization Committee
- Park and Recreation Advisory Board
- Tarrant County 911 Emergency Assistance District Board
- Trinity Metro Board of Directors (Formally Fort Worth Transportation Authority)
- Urban Design Commission
- Zoning Commission

Organizational Information



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 33 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 and reduces 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.

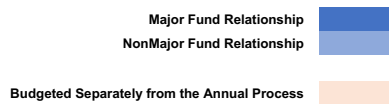
Capital Project Funds

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.



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												
Park & Recreation												
FWLab												
Police												
Property Management												
Public Events												
Transportation and Public Works												
Water Sewer & Reclaimed												

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

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

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

Executive Message

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 13, 2024

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

I am pleased to present to you the Fiscal Year 2025 (FY2025) Recommended Budget. This budget addresses the strategic initiatives of the City Council, focusing on the City's ongoing investment in core services like public safety and infrastructure.

I am presenting you with a balanced \$1.062 billion General Fund budget that achieves the following:

- Reflects our consistent growth in population and development
- Continues to emphasize the importance of public safety
- Continues programs to ensure equitable investment and maintenance throughout the city
- Continues the cash funding dedicated to capital projects, including an increased focus on street maintenance and repair plus additional funding in neighborhood improvement, park maintenance and improvements and information technology
- Increases the property tax rate to 67.73 cents per \$100 of assessed taxable value, which reflects the no-new-revenue tax rate
- Reflects a continued investment in green space initiatives and preservation

Addressing the growing demands on our city's resources, the citywide FY2025 Adopted Budget—which includes the Debt Service Fund and most operating funds—totals nearly \$2.8 billion, which is a 7.4% increase from the FY2024 Budget. Also, the citywide budget includes a total of 8,216 authorized positions (APs).

We remain one of the fastest-growing cities in the nation, as well as one of the most livable communities. We continue to believe the future is bright in Fort Worth. We anticipate job and population growth to continue as more companies and people move to Fort Worth. The FY2025 Adopted Budget is our plan to meet our responsibilities, address our challenges, improve our services, and ensure appropriate equitable investments toward infrastructure while maintaining high quality city services.

Respectfully submitted,



David Cooke
City Manager

The FY2025 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 development, the City adopts a five-year Capital Improvement Program that addresses the growth and infrastructure needs. These philosophies and processes ensure our focus is not a narrow operational view but rather a forward-looking strategic view.

The local Fort Worth economy has shown strong growth over the last 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.

OVERVIEW

The FY2025 Recommended Budget totals nearly \$2.79 billion, which includes 8,216 authorized positions (AP) and consists of 21 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, 38.1 percent, or \$1.06 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 61.9 percent, or \$1.73 billion, will fund the operations of the other funds noted above.

BUDGET DEVELOPMENT PROCESS

The FY2025 budget process began in January of 2024 when City executive staff reviewed the upcoming seven-year projection. The City Council's February 2024 retreat focused on five strategic priorities: Economic Development, Community Investment, Community Safety, Infrastructure and Responsible Growth.

On March 20, the FWLab Department hosted a citywide Budget Kickoff to mark the formal beginning of the budget development process. The meeting brought together the executive team, department heads, operational planning division staff, and departmental fiscal coordinators to discuss the overall strategy for developing the FY2025 budget.

Moving into the development of the FY2025 budget, programs and services were reviewed for prioritization and cost savings. City staff prioritized the following in preparing the FY2025 Budget:

- Increasing funding for capital investment and maintenance in the General Fund
- Meeting infrastructure needs through implementation of the 2018 & 2022 Bond Programs
- Improving equity of city services
- Enhancing public safety
- 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 FY2024 budget. To facilitate this process, the City conducted comprehensive citywide forecasts for months five and eight of the fiscal year to monitor current performance and to assist in the development of the upcoming budget.

SIGNIFICANT ISSUES

Before highlighting specifics of the FY2025 budget, included below are topics that received significant attention during the budget development process.

EMS Transition

The Fort Worth City Council voted in May 2024 to transition emergency medical services (EMS) from Medstar, who had been providing EMS services to the City since 1986, into the City of Fort Worth. The City spent months studying various models in which EMS services could be optimized for better patient outcomes and services, and a Council ad hoc committee made the recommendation to Council to absorb EMS into the City's Fire department in order to achieve these goals. At the time of the recommended budget, the City is in early stages of implementation of this transition. The FY25 recommended budget includes one quarter of funding for EMS in anticipation of a July 1 implementation date.

Meet and Confer

The current Meet and Confer contract between the Fort Worth Police Officers' Association and the City of Fort Worth is set to expire on September 30, 2024. The FY25 recommended budget includes the estimated funding for Year 1 of the new agreement.

Compensation Strategies

The City continually evaluates its compensation structure for market competitiveness. The FY25 recommended budget includes a proposed increase in the City's entry wage from \$15.45 to \$16.07 as a result of these analyses. It also proposes continuing the City's Pay for Performance program at 4% for general employees. Finally, the budget also recommend a comprehensive pay study to evaluate the compensation structure. This will be the first comprehensive pay study since 2014.

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 2024, the FY25 recommended budget proposes a property tax rate equivalent to the No-New-Revenue tax rate, which represents nearly a half-cent increase from the FY24 property tax rate. This results from lower-than-projected growth at 2% for existing values, though new construction values stayed consistent with projections at 3.1%.

Capital Planning

The City is presenting, in conjunction with the FY2025 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 FY2025 Recommended Budget includes transfers to fund some of the projects in the first year of the CIP. Annually, a review process is performed to identify capital needs before developing the annual operating budget. This allows management to plan capital and operations long-term, ensuring capital funding is available to support the increasing needs of our growing city. Capital funding is secured from various sources including, but not limited to, debt issuance, special revenues, and transfers from operating (pay as you go cash.) Pay as you go capital includes a long-range projection to guarantee a healthy allocation of funding each year from the operating budget. This annual capital support, flowing from operating funds, is included in Transfer Out & Other categories in the appropriate department and fund summary tables in this document.

GENERAL FUND REVENUES

In FY2025, Fort Worth is expecting a positive economic outlook with property and sales tax revenue, along with fee income, continuing to grow.

General Fund Revenue Budget			
FY2024 Adopted	FY2025 Rec.	Percent Change	Dollar Change
\$ 1,013,812,390	\$ 1,062,507,450	4.8 %	\$ 48,695,060

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 2024 showed an increase in the City’s property tax base. In comparison to the July 2023 certified property tax roll, the July 2024 certified property tax roll reflected a 5.4 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, the impact of foreclosures, as well as exemptions and protests. Staff also evaluated the allocation of the levy amount, and resulting availability of revenue for operations and maintenance (O&M), as compared to the amount available to repay the city’s debt.

For FY2025, the city’s combined recommended property tax rate is the no-new-revenue rate of \$0.6773 per \$100 of assessed valuation, with the collection rate remaining at 98.5 percent. Based on the O&M levy rate of \$0.5298 per \$100 of assessed valuation, the General Fund portion of the property tax rate is expected to yield approximately \$613 million in revenue for FY2025. The debt service levy rate of \$0.1475 per \$100 of assessed valuation is expected to yield approximately \$171 million, which will allow for the repayment of all current and proposed debt obligations.

Values increased at a slower rate in tax year 2024 than has been seen in much of the past decade. This could be due to a combination of increased protest activity by property owners and the evolving nature of appraisals in the Fort Worth area. While new property added to the tax roll will continue to fund growth in the City of Fort Worth, staff will consider long-range scenarios in which property values do not grow at rates seen in recent years.

Sales Tax

Sales tax collections are the second major revenue component. In developing the FY2024 budget last year, the City adapted to the accelerated growth captured in this account since the end of lockdowns during the COVID-19 Pandemic by setting a budget of \$250M. Throughout the year, City staff monitored sales tax receipts and is forecasting to collect an amount less than the \$250M adopted budget. The FY2025 budgeted sales tax figure recognizes that growth may have moderated, but still assumes growth closer to the long-term historical average of 5-6% annually. Fort Worth is leading the way in population growth as the 12th largest city in the United States and one of the fastest growing among large cities; this population growth is expected to continue driving sales tax upward despite the below-budget forecast in FY2024. Sales tax collections were evaluated using recent activity, historical trends, and many other economic indicators for the local and national economy to determine tax revenue. Based on this evaluation and FY2024 year-end budget projections of \$239.5M, tax revenue is expected to increase in FY2025 by 1.1%, or \$2.7M from budgeted FY2024 sales tax and is budgeted at \$252,700,000.

GENERAL FUND EXPENDITURES

General Fund Expenditure Budget			
FY2024 Adopted	FY2025 Rec.	Percent Change	Dollar Change
\$ 1,013,812,390	\$ 1,062,507,450	4.8 %	\$ 48,695,060

For FY2025 General Fund expenditures are held in line with revenues. The City strategized to streamline spending, assessing priorities across the organization, and identifying cost savings while also positioning Fort Worth as a leading destination for living, doing business, and recreation. Variances or fluctuations in budgeted categories may be greater than in prior years due to this strategic implementation. However, despite identified savings, some costs continue to increase due to a variety of factors, including rising costs of supplies and contractual services, additional facilities becoming operational, improving equity of city services, and enhancing public safety.

Salary and Benefits Changes. The following salary and benefits changes are included in the FY2025 Budget:

- Police Civil Service employees will receive salary increases in accordance with the Meet and Confer Bargaining Contract
- Fire Civil Service employees will receive salary increases in accordance with the Collective Bargaining Agreement between the City and the Fort Worth Professional Firefighters Association
- Pay for performance for general employees is budgeted at four percent (Ranges 0-7% with anticipated average cost of 4%)
- Pay structure adjustment of 4% for general employees and implementation of Benchmark Salary Survey recommendations; both adjustments are distinct from pay for performance

BUDGET HIGHLIGHTS

The City continues to work towards property tax rate which encourages commercial development and decrease the tax burden to residents and businesses. To that end the City of Fort Worth property tax rate is proposed at the no-new-revenue rate of \$0.6773 per \$100 of assessed value, a rate which, according to the Texas Comptroller would not increase taxes on existing properties. There is still a slight increase in levy of 6.7% in the General Fund based on the increase in property values, with the majority of that increase attributable to new construction growth.

The City maintains and purchases capital items through the use of PAYGo capital funding. The property tax rate committed to PAYGo increases a half cent for FY2025, from \$7.0 cents to a \$7.5 cent allocation. The rise in new construction and property values allows the City to increase the funding dedicated to capital while limiting the funding available for operations. PAYGo capital funding increases by an additional appropriation of \$10.4 million in FY2025, much of which will fund improvements in Fort Worth’s streets.

Processes and Policies

Creation of the Budget

The annual budget process commences in the winter of the preceding year with the City Council retreat. The City Council establishes city goals and provides information to executive staff. The executive staff then creates the city budget calendar. The calendar establishes the 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 savings, the base budget is developed. The base budget is generally defined as the cost of providing the same service, at the same service level, in the next fiscal year. The FWLab creates a target base budget for each department. The target is based on numerous factors, including salary projections, annualizing prior-year commitments, removal of one-time costs from the prior fiscal year, and other factors. After the target is established, department staff may modify the amounts within the target total but are to submit an operating budget delivering the same service level or greater at or below the budget target.

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

The FWLab, the City Manager's office and Communication and Public Engagement collaborated to host Budget Town Hall meetings. There were also online tools available for residents 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 next 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 department of the City during the upcoming fiscal year. No department or other agency of the city may spend more than the appropriated amounts. Financial and programmatic monitoring of departmental activities throughout the year ensure conformity to the adopted budget. Unencumbered appropriations lapse at the end of the fiscal year and are returned to fund balance; in rare circumstances, these funds may be re-appropriated in the subsequent fiscal year for the same purpose by City Council. The City Manager is responsible for maintaining a balanced budget at all times. If there is an excess of expenditures over revenues or appropriations, the City Manager will take necessary actions to rebalance the budget. 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 the necessary actions to maintain a balanced budget in the current fiscal year or adjust recommendations in the subsequent budget.

The budget is published online at the city's website www.fortworthtexas.gov.

FY2025 BUDGET PROCESS CALENDAR

DATE (S)	ACTIVITY
December 2023 – February 29, 2024:	Updates to Revenue Manual; adding new accounts, verification with FMS/Legal/Audit, complete and publish final changes for FY24 Revenue Manual.
January 2024	Solicit Prior-Year Commitment (PYC) requests from departments Priority Based Budgeting (PBB) Kickoff for participating departments (January 11 th)
February 2024	Priority Based Budgeting (PBB) – Program Costing Training for participating departments (February 23 rd) City Council Retreat (February 26 th)
March 2024	Forecast Training via Webex (March 5 th and March 7 th) Forecasting – FM05 begins for departments (March 11 th) Priority Based Budgeting (PBB) – Program Scoring Training for participating departments (March 15 th) Budget Kick Off and Faire (March 20 th) Forecasting – FM05 department deadline (March 22 nd)
April 2024	Questica opens for Departments Budget Submissions – Operating Budget & CIP (Capital Improvement Projects); All Funds (April 1 st) Departments must provide fee changes/take home vehicle lists starting (April 5 th) and deadline to submit will be (April 19 th) Preliminary Tax Roll Received (est. date) Council Budget Work Session (est. date)
May 2024	Department Deadline for Budget Entry Submissions – Operating and CIP (May 10 th) Budget Analysts will begin meeting with departments for Base Budget Development (May 13 th) Deadline for budget submission/any major changes for depts/funds and <u>soft deadline</u> for decision packages (May 31 st)
June 2024	Forecasting for FM08 begins and budget book pages will be sent to departments (June 10 th) Budget Blitz Day One-Three (June 12-14 th) Budget Book Pages due from Departments (June 21 st) FM08 Department Deadline (June 21 st) Decision Package <u>hard deadline</u> (June 21 st - all depts)
July 2024	Citywide request for Windup M&C needs (July 8 th) Deadline for any new fee changes from departments (July 26 th) Certified tax roll received (est. date)
August 2024	Recommended Budget Book/Capital Book Completion (August 1 st) and published (August 9 th) Council Budget Work Session (est. date) CMO Presents the Recommended Budget to City Council (August 13 th) Requesting Departments to submit ePARS (August 19 th) Windup M&C target date (August 20 th) Council Budget Work Session (est. date)
September 2024	Department ePAR submission deadline (September 18 th) Public hearings are held for the FY2025 Proposed Budget Tax Rate public hearing is held for FY2025 The FY2025 Budget and Tax Rate is adopted (September 17 th)

*Some of the dates are still to be determined or may be subject to change.
FWLab – Budget Division will update departments if necessary*

Budgeting Philosophy

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

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

The City shall take an objective and analytical approach to forecast revenues, expenditures, and expenses as accurately as possible. While absolute certainty is impossible, should revenues or expenditures be more or less than expected, necessary actions will be taken to bring the budget into balance. The overall budget appropriation may be increased via a supplemental appropriation ordinance that allocates funds that are certified as being more than those included in the budget but unencumbered. Amendments shall be considered and adopted by the City Council. 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 similar accounting procedures related to their development of the ACFR.

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 see the Financial Management Policy Statements in the Supplemental Information section.

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 ever-changing priorities. The following policies are related to the adoption and implementation of the annual budget. They are designed to ensure that the city maintains the highest credit rating possible from all rating agencies.

Operating Budget

Per city charter, the city shall operate under an annual balanced budget whereby the sum of net revenues and appropriated fund balance equals the expenditure appropriations. Revenue projections shall be set at realistic and attainable levels, sufficiently conservative to avoid shortfalls, yet accurate enough to avoid a regular pattern of setting tax rates that produce more revenue than is necessary. The city shall not develop budgets that include operating deficits that require the use of one-time resources to cover recurring expenses. The city’s annual budget 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	16.7 %
Special Revenue Funds: (Fund Balance)	
Alliance Maintenance Facility	16.7 %
Community Tree Planting	16.7 %
Crime Control and Prevention District	16.7 %
Culture/Tourism	16.7 %
Culture and Tourism 2% CY Tax	16.7 %
Hotel Occupancy 2% Venue Tax	16.7 %
Emergency Medical Services	16.7 %
DFW Revenue Sharing	16.7 %
Culture and Tourism Proj Fin Zone	16.7 %
Arena Operating	16.7 %
Economic Incentives	16.7 %
Environmental Protection	16.7 %
Municipal Golf	16.7 %
Special Donation	16.7 %

Enterprise Funds: (Working Capital)

Municipal Airport	25.0 %
Municipal Parking	25.0 %
Solid Waste	25.0 %
Stormwater	25.0 %
Water and Sewer	25.0 %

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	10.0 %
Fleet and Equipment Service	10.0 %
Group Health Insurance	25.0 %
Information Technology Services	10.0 %
Risk Financing	25.0 %

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

Revenue

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

Capital Improvements

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

Debt Policies

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

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

Debt Planning Guidelines

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, commercial paper, tax notes, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law, shall only be used to purchase capital assets and equipment that cannot be prudently acquired from either current revenues, assigned fund balance, or net position, and to fund infrastructure improvements and additions. The useful life of the asset or project shall exceed the payout schedule of any debt the city assumes.

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

Debt Service Guidelines

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

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

User Fee Policy

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

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

Budget Highlights

Budget Highlights

Operating Funds: Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ 667,747,832	\$ 742,349,544	\$ 742,349,544	\$ 790,043,880	\$ 47,694,336	6.4 %
Sales Tax	344,542,331	369,391,511	369,391,511	373,285,426	3,893,915	1.1 %
Other Tax	114,970,622	119,975,496	118,211,721	130,895,623	10,920,127	9.1 %
License & Permits	23,477,360	24,156,588	24,176,588	26,963,325	2,806,737	11.6 %
Intergovernmental	22,800,541	20,702,664	23,861,959	25,681,036	4,978,372	24.0 %
Charge for Service	850,061,741	834,836,225	876,250,136	910,712,277	75,876,052	9.1 %
Fines & Forfeitures	6,034,234	6,327,394	6,327,394	6,541,792	214,398	3.4 %
Use of Money & Property	144,755,585	44,019,098	49,004,547	60,303,903	16,284,805	37.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	182,236,758	169,976,971	171,076,464	184,508,862	14,531,891	8.5 %
Transfer In	234,167,388	253,524,447	326,645,466	275,463,044	21,938,597	8.7 %
Total Revenues	2,590,794,392	2,585,259,938	2,707,295,330	2,784,399,168	199,139,230	7.7 %
Use of Fund Balance	—	14,254,877	67,923,470	8,576,480	(5,678,397)	(39.8)%
Expenses						
Salaries & Benefits	843,092,156	945,312,369	941,637,696	975,512,738	30,200,369	3.2 %
Gen Operating & Maintenance	541,399,613	853,274,686	878,402,145	921,724,688	68,450,002	8.0 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	282,285,851	308,266,235	433,467,244	333,991,183	25,724,948	8.3 %
Transfer Out	513,169,969	454,900,673	500,858,969	502,817,985	47,917,312	10.5 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	2,179,947,589	2,561,753,963	2,754,366,054	2,734,046,594	172,292,631	6.7 %
Appropriations Clearing Acct	—	—	—	—	—	0.0 %
Contr To Fund Bal/Net Position	—	37,760,853	22,616,521	58,929,054	21,168,201	56.1 %
Revenues Over(Under) Expenses						
	\$ 410,846,803	\$ —	\$ (1,763,775)	\$ —	\$ 1	0.0 %

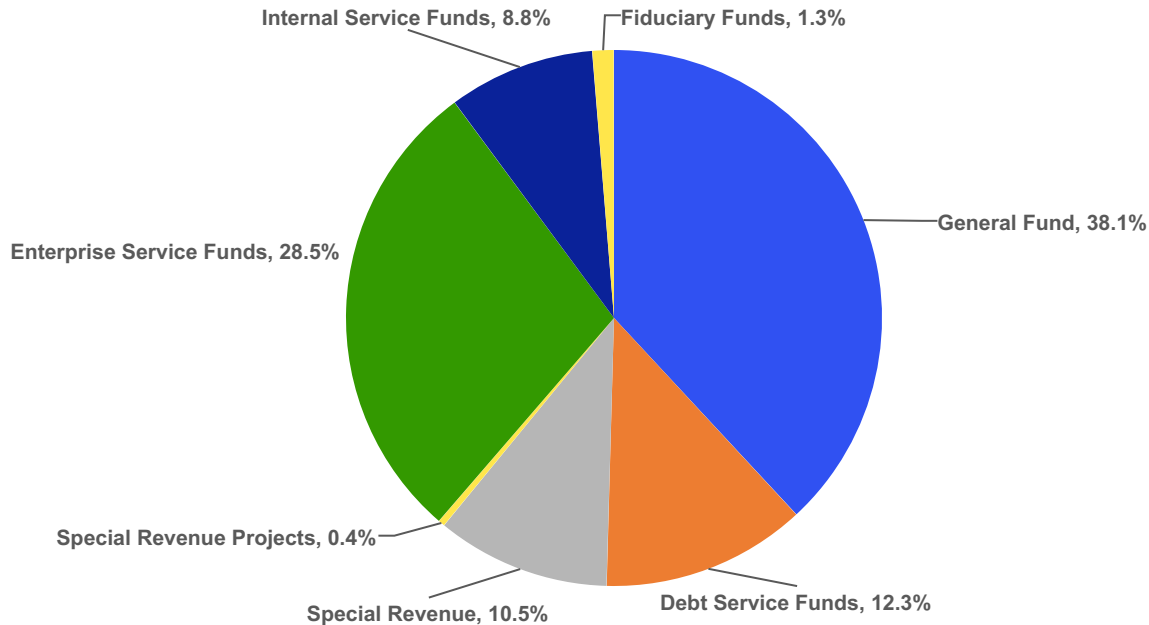
Note: Contra accounts are used to reduce expenditures between departments of the General Fund. Asset Forfeiture Funds, Public Improvement District and Taxing Increment Reinvestment Zone Funds are not included in the table above. Special Revenue Project Funds are included - these project funds are life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

Budget Highlights

Total Revenue by Fund

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Operating Funds						
General Fund	\$ 989,438,164	\$1,013,812,390	\$1,018,628,707	\$1,062,507,450	\$ 48,695,060	4.8%
Debt Service Funds	326,963,480	320,255,259	432,060,103	344,369,404	24,114,145	7.5%
Special Revenue	252,602,702	263,406,949	274,348,072	292,693,285	29,286,336	11.1%
Special Revenue Projects	—	4,674,491	4,551,410	11,294,933	6,620,442	141.6%
Gas Lease/ Endowment	9,487,503		3,830,087	3,931,615	3,931,615	0.0%
Enterprise Service Funds	765,338,782	741,088,137	781,709,357	795,571,795	54,483,658	7.4%
Internal Service Funds	216,036,735	220,781,889	226,359,139	246,642,849	25,860,960	11.7%
Fiduciary Funds	30,927,027	35,495,700	35,995,700	35,964,317	468,617	1.3%
Total Operating Funds	\$2,590,794,393	\$2,599,514,815	\$2,777,482,575	\$2,792,975,648	\$ 193,460,833	7.4%

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

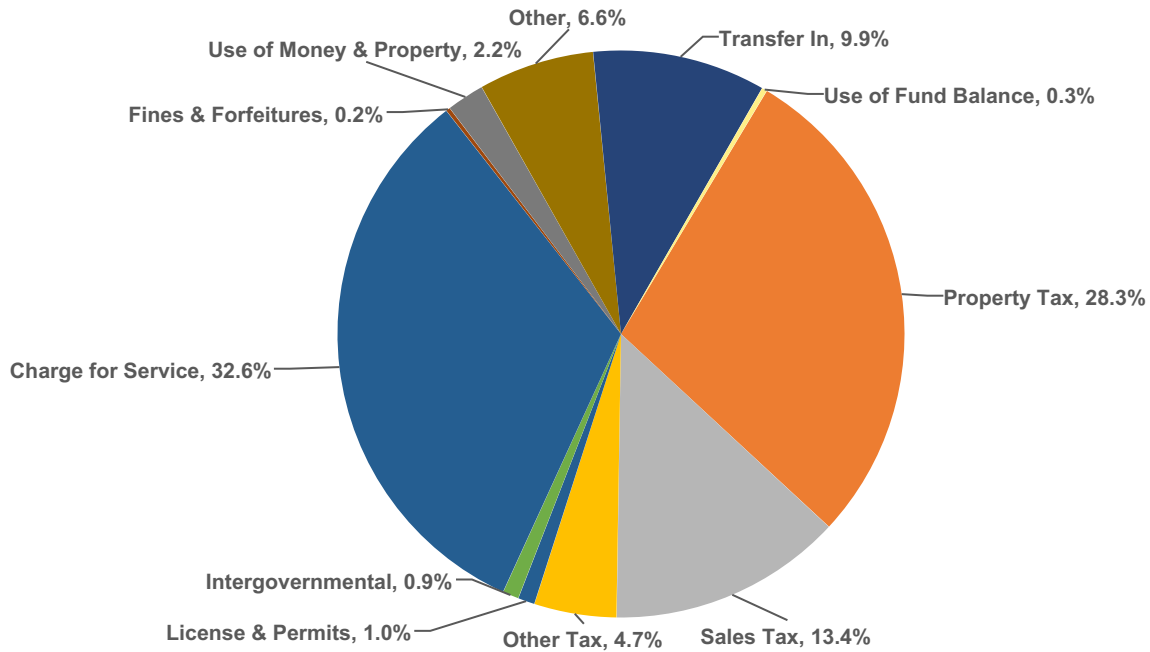


Budget Highlights

Total Revenue by Source

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ 667,747,832	\$ 742,349,544	\$ 742,349,544	\$ 790,043,880	\$ 47,694,336	6.4%
Sales Tax	344,542,331	369,391,511	369,391,511	373,285,426	3,893,915	1.1%
Other Tax	114,970,622	119,975,496	118,211,721	130,895,623	10,920,127	9.1%
License & Permits	23,477,360	24,156,588	24,176,588	26,963,325	2,806,737	11.6%
Intergovernmental	22,800,541	20,702,664	23,861,959	25,681,036	4,978,372	24.0%
Charge for Service	850,061,741	834,836,225	876,250,136	910,712,277	75,876,052	9.1%
Fines & Forfeitures	6,034,234	6,327,394	6,327,394	6,541,792	214,398	3.4%
Use of Money & Property	144,755,585	44,019,098	49,004,547	60,303,903	16,284,805	37.0%
Other	182,236,758	169,976,971	171,076,464	184,508,862	14,531,891	8.5%
Transfer In	234,167,388	253,524,447	326,645,466	275,463,044	21,938,597	8.7%
Use of Fund Balance	—	14,254,877	67,923,470	8,576,480	(5,678,397)	-39.8%
Total Revenues	\$2,590,794,392	\$2,599,514,815	\$2,775,218,800	\$2,792,975,648	\$ 193,460,833	7.4%

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

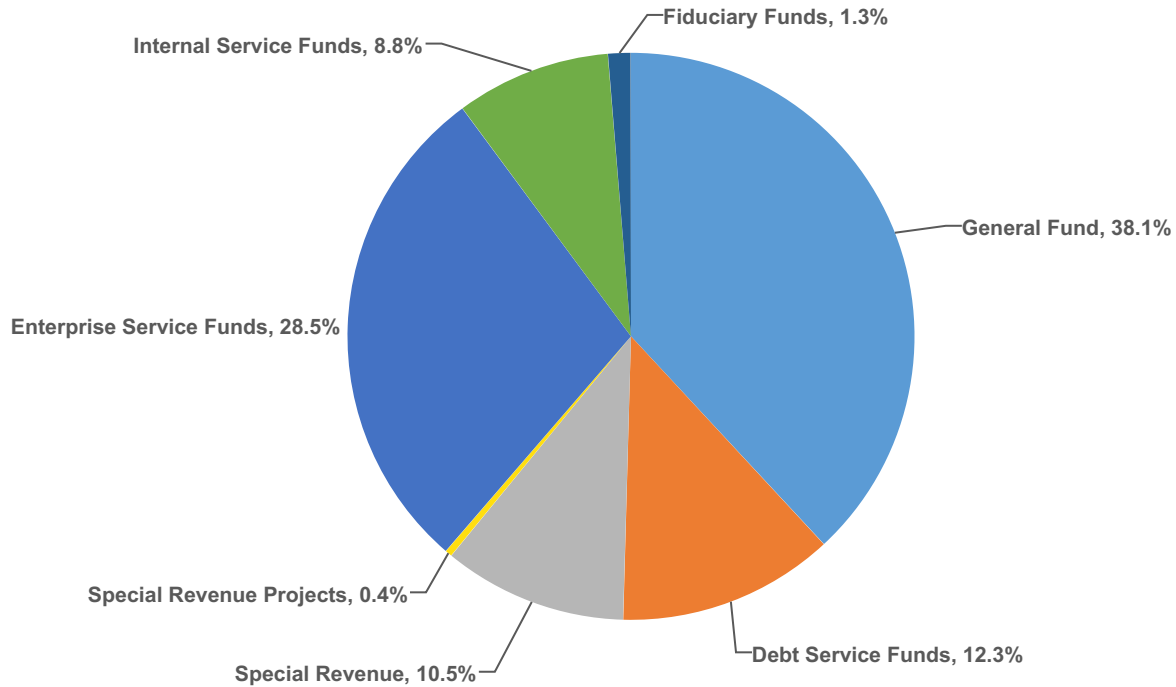


Budget Highlights

Expenditures by Fund

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Operating Funds						
General Fund	\$ 927,565,138	\$1,013,812,390	\$1,018,628,707	\$1,062,507,450	\$ 48,695,060	4.8%
Debt Service Funds	277,275,089	320,255,259	432,060,103	344,369,404	24,114,145	7.5%
Special Revenue	222,126,838	263,406,949	274,348,072	292,693,285	29,286,336	11.1%
Special Revenue Projects	—	4,674,491	4,551,410	11,294,933	6,620,442	141.6%
Gas Lease/ Endowment	9,709,425	—	3,830,087	3,931,615	3,931,615	0.0%
Enterprise Service Funds	506,993,797	741,088,137	781,709,357	795,571,795	54,483,658	7.4%
Internal Service Funds	203,230,708	220,781,889	226,359,140	246,642,849	25,860,960	11.7%
Fiduciary Funds	33,046,594	35,495,700	35,995,700	35,964,317	468,617	1.3%
Total Operating Funds	\$2,179,947,589	\$2,599,514,815	\$2,777,482,576	\$2,792,975,648	\$ 193,460,833	7.4%

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

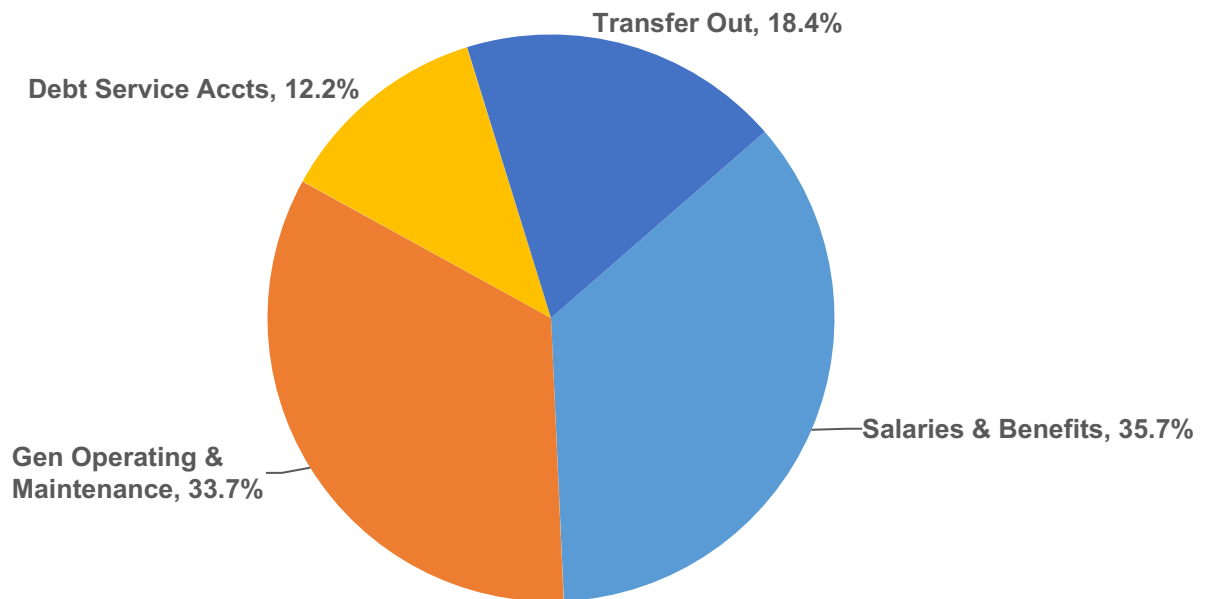


Budget Highlights

Expenditures by Type

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Expenses						
Salaries & Benefits	\$ 843,092,156	\$ 945,312,369	\$ 941,637,696	\$ 975,512,738	\$ 30,200,369	3.2%
Gen Operating & Maintenance	541,399,613	853,274,686	878,402,145	921,724,688	68,450,002	8.0%
Capital Accts	—	—	—	—	—	—%
Debt Service Accts	282,285,851	308,266,235	433,467,244	333,991,183	25,724,948	8.3%
Transfer Out	513,169,969	454,900,673	500,858,969	502,817,985	47,917,312	10.5%
Contra Accounts	—	—	—	—	—	—%
Contribution to Fund Balance	—	37,760,853	22,616,522	58,929,054	21,168,201	56.1%
Project Budget Account	—	—	—	—	—	—%
Total Expenses	\$2,179,947,589	\$2,599,514,816	\$2,776,982,576	\$2,792,975,648	\$ 193,460,832	7.4%

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



Budget Highlights

General Fund: Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ 529,689,083	\$ 579,970,842	\$ 579,970,842	\$ 618,412,487	\$ 38,441,645	6.6%
Sales Tax	233,231,141	250,000,000	250,000,000	252,700,000	2,700,000	1.1%
Other Tax	59,637,993	64,458,496	64,458,496	62,635,580	(1,822,916)	-2.8%
License & Permits	21,662,404	22,238,763	22,258,763	24,554,040	2,315,277	10.4%
Intergovernmental	709,754	520,641	520,641	595,641	75,000	14.4%
Charge for Service	31,810,195	34,395,212	34,395,212	37,556,499	3,161,287	9.2%
Fines & Forfeitures	6,034,234	6,327,394	6,327,394	6,541,792	214,398	3.4%
Use of Money & Property	30,464,689	2,746,728	2,746,728	2,131,433	(615,295)	-22.4%
Other	23,955,824	3,741,440	3,721,440	4,061,481	320,041	8.6%
Transfer In	52,242,847	49,412,874	49,877,536	53,318,497	3,905,623	7.9%
Total Revenues	989,438,164	1,013,812,390	1,014,277,052	1,062,507,450	48,695,060	4.8%
Use of Fund Balance	—	—	4,351,655	—	—	0.0%
Expenses						
Salaries & Benefits	613,879,904	683,738,713	682,729,040	703,680,823	19,942,110	2.9%
Gen Operating & Maintenance	202,796,582	224,754,311	227,871,390	243,576,376	18,822,065	8.4%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	2,265,206	2,274,423	2,274,423	1,950,000	(324,423)	-14.3%
Transfer Out	108,623,446	103,044,944	105,753,854	113,300,251	10,255,307	10.0%
Contra Accounts	—	—	—	—	—	0.0%
Total Expenses	927,565,138	1,013,812,390	1,018,628,707	1,062,507,450	48,695,060	4.8%
Contribution to Fund Balance	—	—	—	—	—	0.0%
Revenues Over(Under) Expenses						
	\$ 61,873,026	\$ —	\$ —	\$ —	\$ —	0.0%

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

Budget Highlights

Debt Service Funds: Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ 138,058,749	\$ 162,378,702	\$ 162,378,702	\$ 171,631,393	\$ 9,252,691	5.7%
Charge for Service	—	—	—	—	—	0.0%
Use of Money & Property	51,364,771	3,450,000	3,450,000	7,500,000	4,050,000	117.4%
Transfer In	137,539,960	154,426,557	228,291,103	165,032,101	10,605,544	6.9%
Total Revenues	326,963,480	320,255,259	394,119,805	344,163,494	23,908,235	7.5%
Use of Fund Balance	—	—	37,940,298	205,910	205,910	0.0%
Expenses						
Capital Accts	—	—	—	—	—	—
Debt Service Accts	277,275,089	304,059,020	428,885,576	328,764,114	24,705,094	8.1%
Transfer Out	—	2,980,400	2,980,400	2,980,400	—	0.0%
Total Expenses	277,275,089	307,039,420	431,865,976	331,744,514	24,705,094	8.0%
Contribution to Fund Balance	—	13,215,839	194,127	12,624,890	(590,949)	-4.5%
Revenues Over(Under) Expenses						
	\$ 49,688,391	\$ —	\$ —	\$ —	\$ —	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.

Budget Highlights

Special Revenue Funds: Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Sales Tax	\$ 111,311,190	\$ 119,391,511	\$ 119,391,511	\$ 120,585,426	\$ 1,193,915	1.0%
Other Tax	53,675,892	53,753,225	53,753,225	68,260,043	14,506,818	27.0%
License & Permits	22,100	21,000	21,000	24,000	3,000	14.3%
Intergovernmental	22,090,787	20,182,023	23,341,318	25,085,395	4,903,372	24.3%
Charge for Service	26,130,648	26,964,058	26,964,058	31,176,350	4,212,292	15.6%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	14,308,590	12,489,656	13,773,821	14,575,134	2,085,478	16.7%
Special Assessments	—	—	—	—	—	0.0%
Other	17,673,665	16,707,978	17,406,251	21,030,437	4,322,459	25.9%
Transfer In	7,389,830	9,735,777	9,735,777	9,346,978	(388,799)	-4.0%
Total Revenues	252,602,702	259,245,228	264,386,961	290,083,763	30,838,535	11.9%
Use of Fund Balance	—	4,161,721	9,961,111	2,609,522	(1,552,199)	-37.3%
Expenses						
Salaries & Benefits	75,301,975	92,995,050	90,330,050	96,580,517	3,585,467	3.9%
Gen Operating & Maintenance	76,634,711	92,068,856	91,891,808	89,587,378	(2,481,478)	-2.7%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	123,891	17,424	150,000	26,109	21.1%
Transfer Out	70,190,152	57,187,976	71,514,385	67,200,094	10,012,118	17.5%
Total Expenses	222,126,838	242,375,773	253,753,667	253,517,989	11,142,216	4.6%
Contribution to Fund Balance	—	21,031,176	20,594,405	39,175,296	18,144,120	86.3%
Revenues Over(Under) Expenses						
	\$ 30,475,864	\$ —	\$ —	\$ —	\$ —	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.

Budget Highlights

Special Revenue Projects: Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Other Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	74,802	1,288,713	779,089	704,287	941.5%
Use of Money & Property	—	—	527,389	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	4,599,689	2,735,308	10,515,844	5,916,155	128.6%
Total Revenues	—	4,674,491	4,551,410	11,294,933	6,620,442	141.6%
Use of Fund Balance	—	—	—	—	—	0.0%
Expenses						
Salaries & Benefits	—	—	—	86,954	86,954	0.0%
Gen Operating & Maintenance	—	4,674,491	4,551,410	11,207,979	6,533,488	139.8%
Capital Accts	—	—	—	—	—	0.0%
Transfer Out	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	—	4,674,491	4,551,410	11,294,933	6,533,488	139.8%
Contribution to Fund Balance	—	—	—	—	—	0.0%
Revenues Over(Under) Expenses						
	\$ —	\$ —	\$ —	\$ —	\$ —	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.

Budget Highlights

Enterprise Funds: Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
License & Permits	\$ 1,792,856	1,896,825	1,896,825	2,385,285	\$ 488,460	25.8 %
Charge for Service	691,431,636	668,339,316	708,539,316	719,829,985	51,490,669	7.7 %
Use of Money & Property	27,190,298	18,883,157	18,883,157	19,124,658	241,501	1.3 %
Other	18,288,152	15,572,655	15,993,875	17,355,753	1,783,098	11.5 %
Transfer In	26,635,840	34,488,967	34,488,967	36,718,461	2,229,494	6.5 %
Total Revenues	765,338,782	739,180,920	779,802,140	795,414,142	56,233,222	7.6 %
Use of Fund Balance	—	1,907,217	1,907,217	157,653	(1,749,564)	(91.7)%
Expenses						
Salaries & Benefits	107,885,944	118,516,539	118,516,539	123,712,412	5,195,873	4.4 %
Gen Operating & Maintenance	75,365,137	328,663,863	345,465,011	353,848,210	25,184,347	7.7 %
Debt Service Accts	1,170,387	33,900	514,820	54,400	20,500	60.5 %
Transfer Out	322,572,329	290,359,997	315,384,997	313,332,540	22,972,543	7.9 %
Total Expenses	506,993,797	737,574,299	779,881,367	790,947,562	53,373,263	7.2 %
Contribution to Fund Balance	—	3,513,838	1,827,990	4,624,233	1,110,395	31.6 %
Revenues Over(Under) Expenses	\$ 258,344,985	\$ —	\$ —	\$ —	\$ —	0.0 %

Budget Highlights

Internal Service Funds: Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	\$ 100,243,978	\$ 104,487,117	\$ 104,487,117	\$ 120,822,859	\$ 16,335,742	15.6%
Use of Money & Property	10,528,027	4,949,557	4,949,557	8,999,557	4,050,000	81.8%
Other	95,634,729	107,611,972	107,611,972	115,022,183	7,410,211	6.9%
Transfer In	9,630,000	860,583	860,583	—	(860,583)	-100.0%
Total Revenues	216,036,735	217,909,229	217,909,229	244,844,599	26,935,370	12.4%
Use of Fund Balance	—	2,872,660	8,449,910	1,798,250	(1,074,410)	-37.4%
Expenses						
Salaries & Benefits	45,732,290	49,778,275	49,778,275	51,142,723	1,364,448	2.7%
Gen Operating & Maintenance	155,247,190	169,676,258	174,985,619	190,719,908	21,043,650	12.4%
Transfer Out	2,251,228	1,327,356	1,595,246	2,275,583	948,227	71.4%
Total Expenses	203,230,708	220,781,889	226,359,140	244,138,214	23,356,325	10.6%
Contribution to Fund Balance	—	—	—	2,504,635	2,504,635	0.0%
Revenues Over(Under) Expenses	\$ 12,806,027	\$ —	\$ —	\$ —	\$ —	0.0%

Budget Highlights

Fiduciary Funds: Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Other Tax	\$ 1,656,737	\$ 1,763,775	\$ 1,763,775	\$ —	\$ —	0.0 %
Charge for Service	445,284	575,720	575,720	547,495	(28,225)	(4.9)%
Use of Money & Property	2,140,618	1,500,000	1,500,000	4,572,669	3,072,669	204.8 %
Other	26,684,388	26,342,926	26,342,926	27,039,008	696,082	2.6 %
Proceeds From Debt	—	—	500,000	—	—	0.0 %
Total Revenues	30,927,027	30,182,421	30,682,421	32,159,172	3,740,526	12.4 %
Use of Fund Balance	—	5,313,279	5,313,279	3,805,145	(1,508,134)	(28.4)%
Expenses						
Salaries & Benefits	292,043	283,792	283,792	309,309	25,517	9.0 %
Gen Operating & Maintenance	31,179,382	33,436,907	33,436,907	32,582,339	(854,568)	-2.6 %
Debt Service Accts	1,575,169	1,775,001	1,775,001	3,072,669	1,297,668	73.1 %
Transfers Out	—	—	500,000	—	—	0.0 %
Total Expenses	33,046,594	35,495,700	35,995,700	35,964,317	468,617	1.3 %
Contribution to Fund Balance	—	—	—	—	—	0.0 %
Revenues Over(Under) Expenses	\$ (2,119,567)	\$ —	\$ —	\$ —	\$ —	0.0 %

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

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

Non-regulatory fees are likely to be charged for a wide variety of services and require additional consideration in establishing non-regulatory fees, including “1) to influence the use of service and; 2) to increase equity.” As such, non-regulatory fees may not recover the total cost of service. For additional information on all fees, please refer to the Financial Management Policy Statements. One of the most significant changes for the upcoming fiscal year is a 12.5% across-the-board increase to development fees, which were proposed with support from the Development Advisory Committee.

The following tables reflect expected fee changes for FY2025 effective October 1st, 2024. Fee changes are based on market comparisons and evaluation of cost to deliver services. Fee changes are scheduled for approval by City Council along with adoption of the FY2025 budget on September 17, 2024.

General Fund 10100		
Code Compliance		
Fee Title	New Fee Amount	Description of Change
Inter-Local Agreement - Contracted Animal Services	\$510.08	Contractual increase
Development Services		
Fee Title	New Fee Amount	Description of Change
Parkway Curb Painting License Fee	\$28.12	12.5% across the board
Parkway Registration Fee	\$562.50	12.5% across the board
Parkway Renewal Fee	\$562.50	12.5% across the board
Billboard Electrical Amps Fee	\$37.67	12.5% across the board
Billboard Electrical Amps Fee	\$53.78	12.5% across the board
Billboard Electrical Amps Fee	\$80.71	12.5% across the board
Billboard Electrical Amps Fee	\$107.60	12.5% across the board
Billboard Electrical Amps Fee	\$161.42	12.5% across the board
Billboard Height Above Grade	\$26.88	12.5% across the board
Billboard Height Above Grade	\$53.78	12.5% across the board
Billboard Height Above Grade	\$80.71	12.5% across the board
Billboard Height Above Grade	\$107.60	12.5% across the board
Billboard Height Above Grade	\$134.52	12.5% across the board
Billboard Height Above Grade	\$188.32	12.5% across the board
Newsrack Permit Fee	\$31.50	12.5% across the board
Newsrack App Fee per Newsrack	\$11.25	12.5% across the board
Sign Application Fee	\$37.12	12.5% across the board
Sign Banner	\$37.12	12.5% across the board

Budget Highlights

User Fee Authorization and Overview

Sign Electrical	\$37.67	12.5% across the board
Sign Electrical	\$53.78	12.5% across the board
Sign Electrical	\$80.71	12.5% across the board
Sign Electrical	\$107.60	12.5% across the board
Sign Electrical	\$161.42	12.5% across the board
Sign Face Changes	\$56.25	12.5% across the board
Sign Height Above Grade	\$26.88	12.5% across the board
Sign Height Above Grade	\$53.78	12.5% across the board
Sign Height Above Grade	\$80.71	12.5% across the board
Sign Height Above Grade	\$107.60	12.5% across the board
Sign Height Above Grade	\$134.52	12.5% across the board
Sign Height Above Grade	\$188.32	12.5% across the board
Sign New Sign Display Surface	\$26.88	12.5% across the board
Sign New Sign Display Surface	\$0.24	12.5% across the board
License Billboard New Sign Display Surface	\$0.24	12.5% across the board
Sign Record Change	\$28.12	12.5% across the board
Sign Refund Administration	\$56.25	12.5% across the board
Sign Temporary Sign Display Surface	\$26.88	12.5% across the board
Sign Temporary Sign Height Above Grade	\$26.88	12.5% across the board
Amended, Modified, Renewal or Transfer of S.O.B-C of O	\$393.75	12.5% across the board
New S.O.B. C of O	\$742.50	12.5% across the board
SOB Registration Fee	\$1,125.00	12.5% across the board
SOB Renewal Fee	\$1,125.00	12.5% across the board
Street Use Base Other Permit Fee - Traffic Control Review Fee	\$112.50	12.5% across the board
Temporary Encroachment	\$48.15	12.5% across the board
Temporary Encroachment	\$0.02	12.5% across the board
Temporary Encroachment	\$0.03	12.5% across the board
Encroachment Agreement Fee	\$1,012.50	12.5% across the board
Encroachment Fee	\$2.25	12.5% across the board
USA Application Fee	\$1,687.50	12.5% across the board
Building Permit (A, B, E, H, I & M)	\$96.84	12.5% across the board
Building Permit (A, B, E, H, I & M)	\$96.84	12.5% across the board
Building Permit (A, B, E, H, I & M)	\$1.19	12.5% across the board
Building Permit (A, B, E, H, I & M)	\$542.44	12.5% across the board
Building Permit (A, B, E, H, I & M)	\$0.89	12.5% across the board
Building Permit (A, B, E, H, I & M)	\$892.26	12.5% across the board
Building Permit (A, B, E, H, I & M)	\$0.84	12.5% across the board
Building Permit (A, B, E, H, I & M)	\$1,376.58	12.5% across the board
Building Permit (A, B, E, H, I & M)	\$0.67	12.5% across the board
Building Permit (A, B, E, H, I & M)	\$4,390.25	12.5% across the board
Building Permit (A, B, E, H, I & M)	\$0.26	12.5% across the board
Building Permit (A, B, E, H, I & M)	\$7,619.23	12.5% across the board
Building Permit (A, B, E, H, I & M)	\$0.24	12.5% across the board

Budget Highlights

User Fee Authorization and Overview

Building Permit (F & S) Part 1 of 7	\$96.84	12.5% across the board
Building Permit (F & S) Part 2a of 7	\$96.84	12.5% across the board
Building Permit (F & S) Part 2b of 7	\$0.43	12.5% across the board
Building Permit (F & S) Part 3a of 7	\$542.44	12.5% across the board
Building Permit (F & S) Part 3b of 7	\$0.39	12.5% across the board
Building Permit (F & S) Part 4a of 7	\$892.26	12.5% across the board
Building Permit (F & S) Part 4b of 7	\$0.34	12.5% across the board
Building Permit (F & S) Part 5a of 7	\$1,376.58	12.5% across the board
Building Permit (F & S) Part 5b of 7	\$0.14	12.5% across the board
Building Permit (F & S) Part 6a of 7	\$4,390.25	12.5% across the board
Building Permit (F & S) Part 6b of 7	\$0.12	12.5% across the board
Building Permit (F & S) Part 7a of 7	\$7,619.23	12.5% across the board
Building Permit (F & S) Part 7b of 7	\$0.12	12.5% across the board
Building Trade Fee	\$112.50	12.5% across the board
CAB Application Fee	\$112.50	12.5% across the board
Early Plan Review	\$1,260.00	12.5% across the board
Electrical Trade Fee	\$112.50	12.5% across the board
Mechanical Trade Fee	\$112.50	12.5% across the board
Misc. Paper Filing Fee	\$28.12	12.5% across the board
Other Trade Fee	\$112.50	12.5% across the board
Permit Application Fee	\$28.12	12.5% across the board
Permit Plan Review Deposit Without Circulation (3rd Party)	\$24.75	12.5% across the board
Permit Plan Review Deposits Requiring Circulation (3rd Party)	\$49.50	12.5% across the board
Permit Plan Review Fee Requiring Circulation	\$276.75	12.5% across the board
Permit Plan Review Fee Without Circulation (3rd Party)	\$106.87	12.5% across the board
Plumbing Trade Fee	\$112.50	12.5% across the board
Electrical Air Conditioner: >7.5 Ton	\$18.81	12.5% across the board
Electrical Air Conditioner: 3 - 5 Ton	\$5.81	12.5% across the board
Electrical Air Conditioner: 5 - 7.5 Ton	\$9.38	12.5% across the board
Electrical Application Fee	\$31.50	12.5% across the board
Electrical Bath Heater	\$1.42	12.5% across the board
Electrical Ceiling Fan	\$1.42	12.5% across the board
Electrical Compactor	\$1.42	12.5% across the board
Electrical Construction Pole	\$27.78	12.5% across the board
Electrical Dishwasher	\$1.42	12.5% across the board
Electrical Disposal	\$1.42	12.5% across the board
Electrical Dryer	\$2.85	12.5% across the board
Electrical Generators: 0 - 10 KW	\$5.81	12.5% across the board
Electrical Generators: 10 - 20 KW	\$9.38	12.5% across the board
Electrical Generators: Over 20 KW	\$18.81	12.5% across the board
Electrical Heating Units (Electric)	\$0.96	12.5% across the board
Electrical Heating Units (Gas)	\$2.85	12.5% across the board

Budget Highlights

User Fee Authorization and Overview

Electrical Light Outlets	\$0.51	12.5% across the board
Electrical Light Outlets	\$0.42	12.5% across the board
Electrical Motors: 1 - 3 hp	\$2.85	12.5% across the board
Electrical Motors: 3 to 5 hp	\$5.81	12.5% across the board
Electrical Motors: 5 to 7.5 hp	\$9.38	12.5% across the board
Electrical Motors: Over 7.5 hp	\$18.81	12.5% across the board
Electrical New Mobile Home Hookups	\$41.51	12.5% across the board
Electrical Range	\$2.85	12.5% across the board
Electrical Receptacles	\$0.51	12.5% across the board
Electrical Receptacles	\$0.42	12.5% across the board
Electrical Services and Subpanels: 100 to 150 amp	\$27.78	12.5% across the board
Electrical Services and Subpanels: 60 to 100 amp	\$18.81	12.5% across the board
Electrical Services and Subpanels: Over 150 amp	\$37.65	12.5% across the board
Electrical Sign Connections	\$8.94	12.5% across the board
Electrical Smoke Detector	\$1.42	12.5% across the board
Electrical Submeters	\$19.72	12.5% across the board
Electrical Swimming Pools	\$53.78	12.5% across the board
Electrical Switches	\$0.51	12.5% across the board
Electrical Switches	\$0.42	12.5% across the board
Electrical Transformers: 0 - 10 KW	\$5.81	12.5% across the board
Electrical Transformers: 10 - 20 KW	\$9.38	12.5% across the board
Electrical Transformers: Over 20 KW	\$18.81	12.5% across the board
Electrical Vent Fan	\$1.42	12.5% across the board
Electrical Washing Machine	\$1.42	12.5% across the board
Electrical Water Heater	\$2.85	12.5% across the board
Electrical Welders	\$5.81	12.5% across the board
Mechanical Absorber Unit: >520 Ton	\$1.13	12.5% across the board
Mechanical Absorber Unit: 0-2 Ton	\$5.81	12.5% across the board
Mechanical Absorber Unit: 101-320 Ton	\$1.96	12.5% across the board
Mechanical Absorber Unit: 11-30 Ton	\$2.49	12.5% across the board
Mechanical Absorber Unit: 2.5-3.0 Ton	\$9.85	12.5% across the board
Mechanical Absorber Unit: 3.5-5.0 Ton	\$15.68	12.5% across the board
Mechanical Absorber Unit: 31-100 Ton	\$2.29	12.5% across the board
Mechanical Absorber Unit: 321-520 Ton	\$1.49	12.5% across the board
Mechanical Absorber Unit: 5.5-7.5 Ton	\$21.51	12.5% across the board
Mechanical Absorber Unit: 8-10 Ton	\$27.78	12.5% across the board
Mechanical Appliance Not Listed	\$9.85	12.5% across the board
Mechanical Application Fee	\$31.50	12.5% across the board
Mechanical Automatic Shutoff	\$9.85	12.5% across the board
Mechanical Circulation Water Pump	\$1.96	12.5% across the board
Mechanical Comm Hood Smoke Extractor	\$31.37	12.5% across the board
Mechanical Comm Kitchen Air Unit	\$9.85	12.5% across the board

Budget Highlights

User Fee Authorization and Overview

Mechanical Commercial Dryer Vent	\$9.85	12.5% across the board
Mechanical Condensate Drain-French Sump	\$6.26	12.5% across the board
Mechanical Cooling Tower	\$0.96	12.5% across the board
Mechanical Cooling-Heating Coils: D.E. or Chill Water (Tons)	\$0.96	12.5% across the board
Mechanical Cooling-Heating Coils: Steam or Hot Water (BTUs)	\$0.11	12.5% across the board
Mechanical Electrical Heat Strips for Units or Duct Installations (KW's)	\$0.29	12.5% across the board
Mechanical Electrical Heat Strips for Units or Duct Installations: Misc.	\$0.96	12.5% across the board
Mechanical Electrical Heat Strips for Units or Duct Installations: Mixing Box - Conditioned Air	\$1.96	12.5% across the board
Mechanical Electrical Heat Strips for Units or Ducts Installations: Mixed Box - Forced Air	\$4.02	12.5% across the board
Mechanical Energy Using Heat Appliances (BTUs)	\$0.11	12.5% across the board
Mechanical Energy Using Heat Appliances (KW's)	\$0.29	12.5% across the board
Mechanical Evaporative Cooler	\$8.08	12.5% across the board
Mechanical Exhaust Duct - Grease Type I	\$9.85	12.5% across the board
Mechanical Exhaust Duct - Grease Type II	\$8.08	12.5% across the board
Mechanical Exhaust Fan - Grease Type I	\$9.85	12.5% across the board
Mechanical Exhaust Fan - Grease Type II	\$8.08	12.5% across the board
Mechanical Fan and Coil Units Including Drains and Ducts: Cool and Heat (Tons)	\$1.96	12.5% across the board
Mechanical Fan and Coil Units Including Drains and Ducts: Cool Only (Tons)	\$0.96	12.5% across the board
Mechanical Fan and Coil Units Including Drains and Ducts: Heating Only (BTUs)	\$0.11	12.5% across the board
Mechanical Fire or Smoke Damper	\$1.96	12.5% across the board
Mechanical Fireplace	\$8.08	12.5% across the board
Mechanical Flue or Stack for Comm and Ind Appliances	\$9.85	12.5% across the board
Mechanical Flue Replacement	\$8.08	12.5% across the board
Mechanical Forced Air Heating: 100-400M BTUs	\$9.85	12.5% across the board
Mechanical Forced Air Heating: 1-100M BTUs	\$5.81	12.5% across the board
Mechanical Forced Air Heating: 1-20 KW's	\$5.81	12.5% across the board
Mechanical Forced Air Heating: 21-40 KW's	\$9.85	12.5% across the board
Mechanical Gas Extention - Test	\$9.85	12.5% across the board
Mechanical Grease Hood - Type I	\$15.68	12.5% across the board
Mechanical Grease Hood - Type II	\$11.65	12.5% across the board
Mechanical Heat Recovery Device	\$0.11	12.5% across the board
Mechanical Heating Appliances	\$5.81	12.5% across the board

Budget Highlights

User Fee Authorization and Overview

Mechanical Humidifier	\$4.02	12.5% across the board
Mechanical Hydronic Piping	\$9.38	12.5% across the board
Mechanical Hydronic Piping	\$9.85	12.5% across the board
Mechanical Incinerator	\$0.11	12.5% across the board
Mechanical Incinerator Modification	\$98.62	12.5% across the board
Mechanical Industrial Hood	\$11.65	12.5% across the board
Mechanical Mechanical Ventilator	\$8.08	12.5% across the board
Mechanical Range Hood Exhaust Duct - Residential	\$1.96	12.5% across the board
Mechanical Residential Dryer Vent	\$1.96	12.5% across the board
Mechanical Roof Top Heating Only	\$0.11	12.5% across the board
Mechanical Roof Top or Combo Unit - Cooling Only: 0-3 Ton	\$9.85	12.5% across the board
Mechanical Roof Top or Combo Unit - Cooling Only: 3.5-5 Ton	\$15.68	12.5% across the board
Mechanical Roof Top or Combo Unit - Cooling Only: 5.5-7.5 Ton	\$21.51	12.5% across the board
Mechanical Roof Top or Combo Unit - Cooling Only: 8-10 Ton	\$27.78	12.5% across the board
Mechanical Roof Top or Combo Unit - Cooling Only: Over 10 Ton	\$4.02	12.5% across the board
Mechanical Roof Top or Combo Unit - Heating & Cooling	\$19.72	12.5% across the board
Mechanical Roof Top or Combo Unit - Heating & Cooling: 0-3 Ton	\$19.72	12.5% across the board
Mechanical Roof Top or Combo Unit - Heating & Cooling: 3.5-5 Ton	\$27.78	12.5% across the board
Mechanical Roof Top or Combo Unit - Heating & Cooling: 5.5-7.5 Ton	\$36.75	12.5% across the board
Mechanical Roof Top or Combo Unit - Heating & Cooling: 8-10 Ton	\$4.91	12.5% across the board
Mechanical Roof Top or Combo Unit - Heating & Cooling: 8-10 Ton	\$43.93	12.5% across the board
Mechanical Solar Energy System	\$59.18	12.5% across the board
Mechanical Steam or Hot Water Boiler (BTUs)	\$0.11	12.5% across the board
Mechanical Steam or Hot Water Boiler (HP Output)	\$2.58	12.5% across the board
Mechanical Steam or Hot Water Boiler (KWs)	\$0.29	12.5% across the board
Mechanical Through-the-Wall A/C Unit	\$8.06	12.5% across the board
Mechanical Toilet Exhaust Fan and/or Duct	\$1.96	12.5% across the board
Mechanical Ventilation Fan and Duct	\$8.08	12.5% across the board
Plumbing Application Fee	\$31.50	12.5% across the board
Plumbing Backflow Application Fee	\$31.50	12.5% across the board
Plumbing Fixture or Appliance	\$9.85	12.5% across the board
Plumbing Fixture or Appliance	\$4.02	12.5% across the board
Plumbing Floor Drain	\$4.02	12.5% across the board

Budget Highlights

User Fee Authorization and Overview

Plumbing Gas Service	\$9.85	12.5% across the board
Plumbing Gas Test	\$8.79	12.5% across the board
Plumbing Grease Trap or Interceptor	\$9.85	12.5% across the board
Plumbing Manhole	\$31.37	12.5% across the board
Plumbing Medical Gases/Vacuum System	\$41.58	12.5% across the board
Plumbing Mobile Home Sewer Vent	\$21.51	12.5% across the board
Plumbing Mobile Home/Unit	\$35.86	12.5% across the board
Plumbing Roof Drain	\$9.38	12.5% across the board
Plumbing Sand Trap	\$18.81	12.5% across the board
Plumbing Sewer	\$9.85	12.5% across the board
Plumbing Temporary Gas Service	\$9.85	12.5% across the board
Plumbing Test Well	\$9.85	12.5% across the board
Plumbing Water	\$9.85	12.5% across the board
Plumbing Water	\$9.38	12.5% across the board
Plumbing Water Submeter	\$4.02	12.5% across the board
Occ. Limited C of O	\$378.00	12.5% across the board
Moving Application Fee	\$28.12	12.5% across the board
Moving Permit Fee	\$84.37	12.5% across the board
Moving Permit Fee	\$171.00	12.5% across the board
Moving Permit Fee	\$319.50	12.5% across the board
Moving Permit Fee	\$479.25	12.5% across the board
Moving Permit Fee	\$642.37	12.5% across the board
Moving Permit Fee	\$858.37	12.5% across the board
Moving Permit Fee	\$1,717.87	12.5% across the board
Electrical Temporary Power Letters	\$41.58	12.5% across the board
Other Inspections/Double Permit	\$63.00	12.5% across the board
Parkway Application Fee	\$28.12	12.5% across the board
Parkway Commercial	\$281.25	12.5% across the board
Parkway Residential	\$253.12	12.5% across the board
Street Use Parkway Application Fee	\$31.50	12.5% across the board
Street Use Parkway Commercial	\$281.25	12.5% across the board
Street Use Residential	\$253.12	12.5% across the board
Parkway Reinspection	\$28.12	12.5% across the board
Street Use Parkway Reinspection	\$28.12	12.5% across the board
Sign Reactivation Fee	\$33.75	12.5% across the board
Sign Registration	\$168.75	12.5% across the board
Sign Renewal Registration	\$168.75	12.5% across the board
Alcohol Distance Check	\$112.50	12.5% across the board
Alcohol Distance Check Application Fee	\$31.50	12.5% across the board
Easement Application Fee	\$787.50	12.5% across the board
Alcohol Distance Technology Fee	\$16.87	12.5% across the board
Building Permit Technology Fee	\$16.87	12.5% across the board
Demo Technology Fee	\$16.87	12.5% across the board
Electrical Technology Fee	\$16.87	12.5% across the board
Encroachment Technology Fee	\$16.87	12.5% across the board

Budget Highlights

User Fee Authorization and Overview

Grading Technology Fee	\$16.87	12.5% across the board
Mechanical Technology Fee	\$16.87	12.5% across the board
Occ. Technology Fee	\$16.87	12.5% across the board
Platting Technology Fee	\$16.87	12.5% across the board
Plumbing Backflow Technology Fee	\$16.87	12.5% across the board
Plumbing Technology Fee	\$16.87	12.5% across the board
Sign Permit Technology Fee	\$16.87	12.5% across the board
Street Use Parkway Technology Fee	\$16.87	12.5% across the board
Street Use Technology Fee	\$16.87	12.5% across the board
Water Fireflow Technology Fee	\$16.87	12.5% across the board
Water Utility Technology Fee	\$16.87	12.5% across the board
CFA Amendment	\$2,508.75	12.5% across the board
CFA Application Fee	\$2,508.75	12.5% across the board
IPRC Plan Review Fee	\$435.37	12.5% across the board
Building Permit Reactivation Fee	\$33.75	12.5% across the board
Building Registration	\$168.75	12.5% across the board
Building Renewal Registration	\$168.75	12.5% across the board
Alcohol Distance Appeals Request to City Council	\$562.50	12.5% across the board
BOA Additional Variance - Residential Homestead	\$281.25	12.5% across the board
BOA Additional Variance - Residential Non-Homestead or Commercial	\$450.00	12.5% across the board
BOA First Variance - Residential Homestead	\$562.50	12.5% across the board
BOA First Variance - Residential Non-Homestead or Commercial	\$843.75	12.5% across the board
BOA Hearing Continuance	\$675.00	12.5% across the board
BOA Interpretation Request	\$450.00	12.5% across the board
BOA Special Exception - Residential Non-Homestead or Commercial	\$1,687.50	12.5% across the board
BOA Special Exception: Owner Occupied	\$843.75	12.5% across the board
BOA Variance - Sign	\$1,125.00	12.5% across the board
Platting Abandonment Hearing Continuance	\$675.00	12.5% across the board
Platting Final Hearing Continuance	\$675.00	12.5% across the board
Platting Hearing Continuance after Notification	\$675.00	12.5% across the board
Zoning Zoning Verification Letter - 10 day	\$56.25	12.5% across the board
Zoning Zoning Verification Letter - 3 day	\$112.50	12.5% across the board
Demo Application Fee	\$28.12	12.5% across the board
Demo Razing Permit Fee	\$84.37	12.5% across the board
Demo Razing Permit Fee	\$171.00	12.5% across the board
Demo Razing Permit Fee	\$319.50	12.5% across the board
Demo Razing Permit Fee	\$479.25	12.5% across the board
Demo Razing Permit Fee	\$642.37	12.5% across the board
Demo Razing Permit Fee	\$858.37	12.5% across the board
Demo Razing Permit Fee	\$1,717.87	12.5% across the board

Budget Highlights

User Fee Authorization and Overview

Demolition of structure 45+ years old	\$56.25	12.5% across the board
Administrative Site Plan Amend	\$281.25	12.5% across the board
Site Plan Hearing Continuance	\$675.00	12.5% across the board
Urban Design Submittal	\$675.00	12.5% across the board
Urban Design MFD Revision	\$337.50	12.5% across the board
Vendor Permit	\$56.25	12.5% across the board
Zoning Administrative Site Plan Amendment	\$281.25	12.5% across the board
Zoning Application Fee (assessed by Acre) LESS THAN 1 ACRE	\$1,350.00	12.5% across the board
Zoning Application Fee (assessed by Acre) 1-5 ACRES	\$2,025.00	12.5% across the board
Zoning Application Fee (assessed by Acre) 5.01-10 ACRES	\$3,037.50	12.5% across the board
Zoning Application Fee (assessed by Acre) 10.01-25 ACRES	\$3,712.50	12.5% across the board
Zoning Application Fee (assessed by Acre) 25.01+ ACRES	\$3,712.50	12.5% across the board
Zoning Application Fee (assessed by Acre) - ACREAGE FEE FOR 25.01+ ACRES	\$84.37	12.5% across the board
Zoning Application Fee (assessed by Acre) MAX ACREAGE FEE	\$10,125.00	12.5% across the board
Zoning Comp Plan Inconsistency	\$675.00	12.5% across the board
Zoning Hearing Continuance - board of adjustment, city plan commission and zoning commission public hearings	\$675.00	12.5% across the board
Zoning Paper Filing Fee for Zoning Changes	\$56.25	12.5% across the board
Zoning PC or CUP with Waiver(s) will be an additional fee	\$843.75	12.5% across the board
Zoning PD or CUP Site Plan Review 0-5 ACRES	\$1,350.00	12.5% across the board
Zoning PD or CUP Site Plan Review 5.01-10 ACRES	\$3,037.50	12.5% across the board
Zoning PD or CUP Site Plan Review 10+ ACRES	\$3,712.50	12.5% across the board
Zoning PD or CUP Site Plan Review - ACREAGE FEE FOR 10+ ACRES	\$84.37	12.5% across the board
Zoning PD or CUP Site Plan Review MAX ACREAGE FEE	\$10,125.00	12.5% across the board
Zoning Residential Downzoning	\$506.25	12.5% across the board
Annexation	\$787.50	12.5% across the board
Annexation	\$11.25	12.5% across the board
Platting Concept Plan	\$1,012.50	12.5% across the board
Platting Conveyance Plat	\$225.00	12.5% across the board
Platting Final Plat	\$433.12	12.5% across the board
Platting Final Plat Commercial per Acre	\$28.12	12.5% across the board
Platting Final Plat per lot	\$33.75	12.5% across the board
Platting Final Short (minor & replat no public hearing)?	\$478.12	12.5% across the board

Budget Highlights

User Fee Authorization and Overview

Platting Final/Short Plat Revisions	\$247.50	12.5% across the board
Platting Hearing Continuance	\$675.00	12.5% across the board
Platting Limited Purpose Annexation	\$3,375.00	12.5% across the board
Platting Master Thoroughfare Plan Change	\$787.50	12.5% across the board
Platting Other Hearing Items of Business	\$247.50	12.5% across the board
Platting Plat Correction	\$56.25	12.5% across the board
Platting Preliminary Plat Base	\$956.25	12.5% across the board
Platting Preliminary Plat Comm	\$33.75	12.5% across the board
Platting Preliminary Plat SF	\$16.87	12.5% across the board
Platting Re-Plat with Public Hearing	\$562.50	12.5% across the board
Platting Short Plat Commercial per Acre	\$28.12	12.5% across the board
Platting Short Plat per Lot	\$28.12	12.5% across the board
Special Districts Amendment	\$11,250.00	12.5% across the board
Special Districts Application Fee	\$16,875.00	12.5% across the board
Street Name Change	\$787.50	12.5% across the board
Vacation Hearing Continuance at Applicants Request	\$675.00	12.5% across the board
Vacation Public Access or Emergency Easement Vacation	\$450.00	12.5% across the board
Vacation Street and Alley Vacations	\$787.50	12.5% across the board
Change of Occupancy	\$90.00	12.5% across the board
Occ. Application Fee	\$31.50	12.5% across the board
Occ. Ordinance Inspection	\$56.25	12.5% across the board
Occ. Sidewalk Café	\$189.00	12.5% across the board
Occ. Temporary Vendor C of O	\$104.62	12.5% across the board
Commercial Inspections Outside City Limits	\$37.12	12.5% across the board
Inspections Outside Normal Hours	\$112.50	12.5% across the board
Residential Inspections Outside City Limits	\$94.50	12.5% across the board
Additional Plan Review	\$63.00	12.5% across the board
Additional Plan Review - 3rd Party	\$39.37	12.5% across the board
Additional Plan Review Fifth Revision and up	\$337.50	12.5% across the board
Additional Plan Review Second Revision	\$112.50	12.5% across the board
Additional Plan Review Third and Forth Revision	\$225.00	12.5% across the board
Billboard Late Fee	\$56.25	12.5% across the board
Billboard Registration	\$337.50	12.5% across the board
Urban Appeal - TREE PLANTING WAIVER & NON-PROTECTED TREES	\$618.75	12.5% across the board
Urban Appeal - NON-PRESERVATION OF PROTECTED TREES	\$1,125.00	12.5% across the board
Urban Appeal - NON-PRESERVATION OF SIGNIFICANT TREE CITYWIDE	\$5,625.00	12.5% across the board
Urban Appeal - NON-PRESERVATION OF SIGNIFICANT TREE EAST OF I-35	\$3,375.00	12.5% across the board
Urban Application Fee - ACREAGE FEE ABOVE 5 ACRES	\$16.87	12.5% across the board

Budget Highlights

User Fee Authorization and Overview

Urban Application Fee - UP TO 5 ACRES	\$281.25	12.5% across the board
Urban Inspection Fee - ORDINANCE INSPECTION FEE NEW PLANTINGS VERIFICATION - ADDED MANUALLY	\$56.25	12.5% across the board
Urban Inspection Fee - ORDINANCE INSPECTION FEE PRE-GRADING - ADDED MANUALLY	\$56.25	12.5% across the board
Urban Revision	\$112.50	12.5% across the board
Urban UFC - Developer Agreement	\$1,687.50	12.5% across the board
Urban UFC - Permit Renewal	\$140.62	12.5% across the board
Urban UFC - Vesting Letters	\$225.00	12.5% across the board
PDC Pre-Submittal Meeting	\$281.25	12.5% across the board
Private ETJ Release	\$450.00	12.5% across the board
SWFMA Application Fee	\$714.37	12.5% across the board
Transportation Impact Fee Credit Application	\$1,125.00	12.5% across the board
IPRC Application Fee	\$1,125.00	12.5% across the board
Misc. Projects - Review Fee	\$435.37	12.5% across the board
SSIP Misc. Projects - Review Fee	\$435.37	12.5% across the board
Misc. Projects - Application Fee	\$1,687.50	12.5% across the board
SSIP Misc. Projects - Application Fee	\$1,687.50	12.5% across the board
CFPBOA Application Fee	\$225.00	12.5% across the board
CFPBOA Application Fee	\$112.50	12.5% across the board
Billboard Reinspection Fee	\$63.00	12.5% across the board
Reinspection	\$63.00	12.5% across the board
Administrative Material Testing Service Fee	\$27.56	12.5% across the board
Construction Inspection Service Fee	\$337.50	12.5% across the board
SSIP Design & Construction Fee	\$435.37	12.5% across the board
Billboard Change of Record	\$28.12	12.5% across the board
Electrical Record Change	\$31.50	12.5% across the board
Fill Application Fee	\$168.75	12.5% across the board
Mechanical Record Change	\$31.50	12.5% across the board
Misc. Inspection Card	\$31.50	12.5% across the board
Misc. Record Change	\$31.50	12.5% across the board
Occ. Record Change	\$31.50	12.5% across the board
Plumbing Record Change	\$31.50	12.5% across the board
Xteam Application Fee	\$225.00	12.5% across the board
Xteam Minimum	\$2,250.00	12.5% across the board
Xteam Per Hour	\$1,125.00	12.5% across the board
Fire		
Fee Title	New Fee Amount	Description of Change
Fire Access-Access Control Systems	\$225.00	12.5% across the board
Fire Access-Access Control Systems	\$305.00	12.5% across the board
Fire Access-Access Control Systems	\$305.00	12.5% across the board
Fire Access-Access Control Systems	\$110.00	12.5% across the board

Budget Highlights

User Fee Authorization and Overview

Fire Access-Additional Inspections	\$120.00	12.5% across the board
Fire Access-Additional Submittals	\$225.00	12.5% across the board
Fire Access-Penalty Fee	\$110.00	12.5% across the board
Fire Access-Resubmittal	\$55.00	12.5% across the board
Fire Other System-Additional Inspections	\$120.00	12.5% across the board
Fire Other System-Additional Submittals	\$225.00	12.5% across the board
Fire Other System-Cutting/Welding	\$110.00	12.5% across the board
Fire Other System-Energy / Battery System	\$165.00	12.5% across the board
Fire Other System-ERRCS / Radio System	\$305.00	12.5% across the board
Fire Other System-FARS / Firefighter Air System	\$305.00	12.5% across the board
Fire Other System-Hot Work	\$80.00	12.5% across the board
Fire Other System-Liquid- or Gas-fueled vehicles/equipment in Assembly	\$165.00	12.5% across the board
Fire Other System-Open Flame / Candles in Assembly	\$80.00	12.5% across the board
Fire Other System-Open Flames and Torches	\$110.00	12.5% across the board
Fire Other System-Penalty Fee	\$110.00	12.5% across the board
Fire Other System-Pre-Engineered Kitchen Hood Extinguishing Systems	\$225.00	12.5% across the board
Fire Other System-Resubmittal	\$55.00	12.5% across the board
Fire Other System-Smoke Control or Exhaust Systems (Construction)	\$560.00	12.5% across the board
Fire Other System-Special Operational	\$140.00	12.5% across the board
Fire Other System-Suppression Systems	\$560.00	12.5% across the board
Fire Other System-Suppression Systems	\$560.00	12.5% across the board
Fire Other System-Suppression Systems	\$75.00	12.5% across the board
Fire Other System-Tent	\$165.00	12.5% across the board
Fire Other System-Trench Burning	\$195.00	12.5% across the board
Fire Sprinkler-Additional Floor	\$90.00	12.5% across the board
Fire Sprinkler-Additional Inspections	\$120.00	12.5% across the board
Fire Sprinkler-Additional Submittals	\$225.00	12.5% across the board
Fire Sprinkler-Fire Pump	\$560.00	12.5% across the board
Fire Sprinkler-Foam	\$110.00	12.5% across the board
Fire Sprinkler-Penalty Fee	\$110.00	12.5% across the board
Fire Sprinkler-Resubmittal	\$55.00	12.5% across the board
Fire Sprinkler-Spinkler Installations	\$335.00	12.5% across the board
Fire Sprinkler-Spinkler Installations	\$560.00	12.5% across the board
Fire Sprinkler-Spinkler Installations	\$560.00	12.5% across the board
Fire Sprinkler-Spinkler Installations	\$110.00	12.5% across the board
Fire Standpipe-Additional Inspections	\$120.00	12.5% across the board
Fire Standpipe-Additional Submittals	\$225.00	12.5% across the board
Fire Standpipe-Fire Pump	\$560.00	12.5% across the board
Fire Standpipe-Penalty Fee	\$110.00	12.5% across the board
Fire Standpipe-Resubmittal	\$55.00	12.5% across the board

Budget Highlights

User Fee Authorization and Overview

Fire Standpipe-Standpipe System Part 1 of 2: 1 to 3 risers	\$785.00	12.5% across the board
Fire Standpipe-Standpipe System Part 2 of 2: 4 or more risers	\$1,125.00	12.5% across the board
Fire Tank-Additional Inspections	\$120.00	12.5% across the board
Fire Tank-Additional Submittals	\$225.00	12.5% across the board
Fire Tank-Compressed Gas	\$165.00	12.5% across the board
Fire Tank-Cryogenic Fluids	\$165.00	12.5% across the board
Fire Tank-Flammable And Combustible Liquids Tank (Install/Alter/Remove)	\$390.00	12.5% across the board
Fire Tank-Hazardous Materials Facility	\$390.00	12.5% across the board
Fire Tank-Industrial Oven	\$165.00	12.5% across the board
Fire Tank-LP Gas Tanks/Facilities (Installation)	\$165.00	12.5% across the board
Fire Tank-Penalty Fee	\$110.00	12.5% across the board
Fire Tank-Piping And Dispensing	\$390.00	12.5% across the board
Fire Tank-Resubmittal	\$55.00	12.5% across the board
Fire Tent-Penalty Fee	\$110.00	12.5% across the board
Fire Tent-Tent	\$165.00	12.5% across the board
Fire UG Main-Additional Inspections	\$120.00	12.5% across the board
Fire UG Main-Additional Submittals	\$225.00	12.5% across the board
Fire UG Main-New Underground Installation	\$225.00	12.5% across the board
Fire UG Main-Penalty Fee	\$110.00	12.5% across the board
Fire UG Main-Resubmittal	\$55.00	12.5% across the board
Fire Base Fees for Fire Inspections	\$55.00	12.5% across the board
Fire Base Fees for Fire Inspections	\$60.00	12.5% across the board
Fire Base Fees for Fire Inspections	\$70.00	12.5% across the board
Fire Base Fees for Fire Inspections	\$95.00	12.5% across the board
Fire Base Fees for Fire Inspections	\$145.00	12.5% across the board
Fire Base Fees for Fire Inspections	\$195.00	12.5% across the board
Fire Base Fees for Fire Inspections	\$30.00	12.5% across the board
False Alarms	\$—	12.5% across the board
False Alarms	\$140.00	12.5% across the board
False Alarms	\$280.00	12.5% across the board
False Alarms	\$560.00	12.5% across the board
False Alarms	\$1,010.00	12.5% across the board
False Alarms	\$1,685.00	12.5% across the board
Environmental Services		
Fee Title	New Fee Amount	Description of Change
Municipal Setting Designation	\$7,500.00	\$4,500 increase to cover administrative costs

Budget Highlights

User Fee Authorization and Overview

Financial Management Services		
Fee Title	New Fee Amount	Description of Change
Secondhand Dealer License Fee	\$—	Fee Elimination
Park and Recreation		
Fee Title	New Fee Amount	Description of Change
Concession/Admission Fees (Tax-Exempt-Nonprofit)	\$—	Eliminate the concession/admission fees paid by tax exempt nonprofits
Alcohol Fee - non-refundable, general reservations	\$50.00	New Fee
Alcohol Fee - non-refundable, special events	\$250.00	New Fee
Wedding Fee	\$25 per hour (2 hrs minimum)	New Fee
Change Fee - General reservations	\$25 per site reservation	New Fee
Change Fee - Special Events/Walk-runs	\$50 per site reservation	New Fee
Walk-Run impact Fee	\$75 per impacted site	New Fee
Late Fee - outside of two weeks notice period	\$40 per permit	Increase of \$15
Bradley Center - rentals	\$150, per permit (2hr period)	Restructure
Property Management		
Fee Title	New Fee Amount	Description of Change
Annual Resident Pass	\$30.00	Increase of \$15
Annual Non-Resident Pass	\$40.00	Increase of \$20
Annual Watercraft Dealer	\$100.00	Increase of \$10
Weekly Boat Ramp	\$10.00	Increase of \$5
Daily Fee	\$5.00	Increase of \$3
Culture and Tourism 20101		
Public Events		
Fee Title	New Fee Amount	Description of Change
John Justin Arena Rental (WRMC)	\$2,500.00	Increase of \$300
John Justin Arena Move in/Out (WRMC)	\$1,250.00	Increase of \$150
WR. Watt Arena Rental (WRMC)	\$2,000.00	Increase of \$250
WR Watt Arena Move in/Out (WRMC)	\$1,000.00	Increase of \$125
Coliseum Rental (WRMC)	\$4,250.00	Increase of \$250
Coliseum Rental Move In/Out (WRMC)	\$2,125.00	Increase of \$125
New Sheep Barn Rate (WRMC)	\$1,250.00	New Fee
New Swine Barn Rate (WRMC)	\$1,250.00	New Fee
New Sheep/Swine Stall Rate (WRMC)	\$60.00-\$75.00	New Fee
Overall horse stall rate (WRMC)	\$60.00-\$75.00	Increase
Auditorium minimum F&B rate (variable) (WRMC)	\$500.00	New Fee

Budget Highlights

User Fee Authorization and Overview

Cattle Barn 1 (WRMC)	\$850.00	Increase of \$150
Cattle Barn 2 (WRMC)	\$850.00	Increase of \$150
Cattle Barn 3 (WRMC)	\$650.00	Increase of \$150
Cattle Barn 4 (WRMC)	\$650.00	Increase of \$150
Mic, Condenser (WRMC)	\$25.00	Increase of \$5
Mic, Paging (WRMC)	\$25.00	Increase of \$5
Mic, Table Top (WRMC)	\$25.00	Increase of \$5
Mic, Headset (WRMC)	\$25.00	Increase of \$5
Microphone (WRMC)	\$25.00	Increase of \$5
Spot Light, Portable (WRMC)	\$100.00	Increase of \$25
Spot Light (WRMC)	\$120.00	Increase of \$20
Dumpster (WRMC)	\$350.00	Increase of \$15
8 ft Tables (WRMC)	\$8.00	Increase of \$1
8 ft Classroom Tables (WRMC)	\$8.00	Increase of \$1
Oval Tables (WRMC)	\$8.00	Increase of \$1
32" high Cocktail Table (WRMC)	\$12.00	Increase of \$2
40" high Cocktail Table (WRMC)	\$12.00	Increase of \$2
6' Round Tables (WRMC)	\$8.00	Increase of \$1
Escalator Clings - Show Branding (FWCC)	\$0 per escalator	New Fee
Escalator Clings - Company/Booth Advertising (FWCC)	\$800 per escalator	New Fee
Escalator Clings - Sponsorship Logos (FWCC)	\$800 per escalator	New Fee
Window Clings - Show Branding (FWCC)	\$0 per escalator	New Fee
Window Clings - Company/Booth Advertising (FWCC)	\$800 per cling	New Fee
Window Clings - Sponsorship Logos (FWCC)	\$800 per cling	New Fee
Wall Clings - Show Branding (FWCC)	\$250 per location	New Fee
Wall Clings - Company/Booth Advertising (FWCC)	\$500 per location	New Fee
Wall Clings - Sponsorship Logos (FWCC)	\$500 per location	New Fee
Stair Clings - Show Branding (FWCC)	\$250 per location	New Fee
Stair Clings - Company/Booth Advertising (FWCC)	\$500 per location	New Fee
Stair Clings - Sponsorship Logos (FWCC)	\$500 per location	New Fee
Interior Floor/External Ground Clings - Show Branding (FWCC)	\$75/\$125/\$175 per cling based on size	New Fee
Interior Floor/External Ground Clings - Company/Booth Advertising (FWCC)	\$150/\$250/\$350 per cling based on size	New Fee
Interior Floor/External Ground Clings - Sponsorship Logos (FWCC)	\$150/\$250/\$350 per cling based on size	New Fee
Door Clings (including elevators) - Show Branding (FWCC)	\$250 per door	New Fee
Door Clings (including elevators) - Company/Booth Advertising (FWCC)	\$500 per door	New Fee
Door Clings (including elevators) - Sponsorship Logos (FWCC)	\$500 per door	New Fee

Budget Highlights

User Fee Authorization and Overview

Gobos - Show Branding (FWCC)	\$0 per location	New Fee
Gobos - Company/Booth Advertising (FWCC)	\$600 per location	New Fee
Gobos - Sponsorship Logos (FWCC)	\$600 per location	New Fee
Table Tents - Show Branding (FWCC)	\$0 per level	New Fee
Table Tents - Company/Booth Advertising (FWCC)	\$200 per level	New Fee
Table Tents - Sponsorship Logos (FWCC)	\$200 per level	New Fee
Washroom Clings - Show Branding (FWCC)	\$25 per cling	New Fee
Washroom Clings - Company/Booth Advertising (FWCC)	\$50 per cling	New Fee
Washroom Clings - Sponsorship Logos (FWCC)	\$50 per cling	New Fee
Trash Cans - Show Branding (FWCC)	\$0 per location	New Fee
Trash Cans - Company/Booth Advertising (FWCC)	\$200 per location	New Fee
Trash Cans - Sponsorship Logos (FWCC)	\$200 per location	New Fee
Banners - Show Branding (FWCC)	\$0 per location	New Fee
Banners - Company/Booth Advertising (FWCC)	\$1,000 per location	New Fee
Banners - Sponsorship Logos (FWCC)	\$1,000 per location	New Fee
Municipal Golf Fund 20102		
Park & Recreation		
Fee Title	New Fee Amount	Description of Change
Junior Annual Golf Pass	\$150.00	No change
Senior Annual Golf Pass	\$800.00	Increase fee by \$150
Individual Annual Golf Pass	\$1,900.00	Increase fee by \$950
Family Annual Golf Pass	Discontinued	Discontinue offering of Family Pass
Platinum Annual Golf Pass	\$4,400.00	Increase fee by \$2,200
Stormwater 52001		
Transportation and Public Works		
Fee Title	New Fee Amount	Description of Change
Stormwater Utility Fee	\$6.94 per billing unit per month	5% Fee Increase
Pre-Project Flood Study Review	\$2,000.00	Name change
Pre-Project Flood Study Review - with CDC Review	\$3,000.00	Name change and fee increase
Pre-Project Flood Study Review - with CLOMR/CLOMR-f	\$2,500.00	Name change and fee increase
Pre-Project Flood Study Review - City Project	\$—	Name change and fee decrease
Pre-Project Dual Flood & Drainage Study Review	\$3,500, plus \$25 per acre	Name change and fee increase

Budget Highlights

User Fee Authorization and Overview

Post-Project Flood Study Review - FEMA LOMR	\$2,000.00	Name change
Post-Project Flood Study Review - FEMA LOMR and CDC Revision	\$2,500.00	Name change and fee increase
Post-Project Flood Study Review - LOMR-f	\$1,000.00	Name change and fee decrease
Post-Project Flood Study Review - City Project	\$—	Name change and fee decrease
4413028-Drainage Study Review Fee	\$3,000 + \$25/acre	Fee Increase
4221114-Grading Permit	\$1,000 + \$25/acre	Fee Increase
Initial Floodplain Development Permit Application Review	\$100.00	New fee
Floodplain Development Permit - Structural Development: Single Family Residential/ Multi-Family Residential - New Construction	\$1,500.00	Name change
Floodplain Development Permit - Structural Development: Single Family Residential/ Multi-Family Residential - Existing Structure, Rehabilitation and/or Addition (non-SDSI)	\$500.00	Name change and fee decrease
Floodplain Development Permit - Structural Development: Single Family Residential/ Multi-Family Residential - Existing Structure, Substantial Improvement (SDSI)	\$1,500.00	Name change
Floodplain Development Permit - Structural Development: Non-Residential/Mixed Use - New Construction	\$1,750.00	Name change and fee increase
Floodplain Development Permit - Structural Development: Non-Residential/Mixed Use - Existing Structure, Rehabilitation and/or Addition (non-SDSI)	\$750.00	Name change and fee decrease
Floodplain Development Permit - Structural Development: Non-Residential/Mixed Use - Existing Structure, Substantial Improvement (SDSI)	\$1,750.00	Name change and fee increase
Floodplain Development Permit - Structural Development: Placement of Manufactured Home or Long-Term Recreational Vehicle	\$750.00	Name change and fee decrease
Floodplain Development Permit - Structural Development: Large Accessory/Agricultural Structure (>600 sf)	\$250.00	Name change and fee decrease
Floodplain Development Permit - Structural Development: Small Accessory/Agricultural Structure (<600 sf)	\$—	Name change and fee decrease
Floodplain Development Permit - Structural Development: Temporary Structure, Temporary Storage	\$—	Name change and fee decrease
Floodplain Development Permit - Other Development: Minor Improvements	\$—	Name change and fee decrease

Budget Highlights

User Fee Authorization and Overview

Floodplain Development Permit - Other Development: Infrastructure, grading and fill site work (land disturbance at less than 1 acre)	\$1,000.00	Name change and fee decrease
Floodplain Development Permit - Other Development: Infrastructure, grading and fill site work (land disturbance at 1 acre or more)	\$2,000.00	Name change
Floodplain Development Permit - Other Development: Channel Improvements - bank stabilization, grade control, drop structures, and/or retaining walls	\$2,000.00	Name change
Floodplain Development Permit - Other Development: Driveway, road, or parking area construction	\$500.00	Name change
Floodplain Development Permit - Other Development: Utility Crossing and/or Stormwater Outfall structures	\$500.00	Name change
Floodplain Development Permit - Other Development: Bridge or culvert	\$1,000.00	Name change and fee standardized
Floodplain Development Permit - Other Development: Mining, dredging, excavation, or drilling operations	\$2,000.00	Name change and fee standardized
Floodplain Development Permit - Other Development: Storage of equipment and/or materials	\$250.00	Name change and fee decrease
Floodplain Development Permit - Other Development: City Project	\$—	Name change and fee decrease
Floodplain Development Permit - Additional Fees: Elevation Certificate	\$2,000.00	New fee
Floodplain Development Permit - Additional Fees: No-Rise Certificate Review	\$500.00	New fee
Floodplain Development Permit - Additional Fees: Dry Floodproofing Certificate Review	\$500.00	New fee
Floodplain Development Permit - Additional Fees: CDC Exemption Review	\$500.00	New fee
Floodplain Development Permit - Additional Fees: Variance Application Review	\$1,000.00	New fee
Solid Waste 54001		
Environmental Services		
Fee Title	New Fee Amount	Description of Change
Landfill Environmental Fee	\$6.00	Increase GOP Haulers by \$1 per ton
Landfill Environmental Fee	\$12.00	Increase Non-GOP Haulers by \$2 per ton
Municipal Airports Fund 55001		
Aviation		

Budget Highlights

User Fee Authorization and Overview

Fee Title	New Fee Amount	Description of Change
Meacham T-Hangar: 907 Sq. Ft.	\$450.00	\$25 increase
Meacham T-Hangar: 983 & 997 Sq. Ft.	\$475.00	\$45 increase
Spinks T-Hangar: 858 Sq. Ft.	\$350.00	\$25 increase
Spinks T-Hangar: 1,008 Sq. Ft.	\$375.00	\$25 increase
Spinks T-Hangar: 1,110 Sq. Ft.	\$425.00	\$25 increase
Spinks T-Hangar: 1,386 Sq. Ft.	\$500.00	\$25 increase
Spinks T-Hangar: 1,650 Sq. Ft.	\$525.00	\$25 increase
Spinks T-Hangar: 1,698 Sq. Ft.	\$550.00	\$25 increase
Spinks Box-Hangar: 3,000 Sq. Ft.	\$1,050.00	\$100 increase
Spinks Box-Hangar: 3,472 Sq. Ft.	\$1,275.00	\$60 increase
Spinks Box-Hangar: 3,600 Sq. Ft.	\$1,315.00	\$65 increase
Spinks Box-Hangar: 6,600 Sq. Ft.	\$2,300.00	\$200 increase
Signatory Landing Fees	TBD Aug, 2024 when new CPI rate is to be released.	Yearly CPI increase as contracted for FY2025 to be determined in Aug, 2024.
Non-Signatory Landing Fees	TBD Aug, 2024 when new CPI rate is to be released.	Yearly CPI increase as contracted for FY2025 to be determined in Aug, 2024.
Signatory Landing Fees (MINIMUM FEE)	TBD Aug, 2024 when new CPI rate is to be released.	Yearly CPI increase as contracted for FY2025 to be determined in Aug, 2024.
Non-Signatory Landing Fees (MINIMUM FEE)	TBD Aug, 2024 when new CPI rate is to be released.	Yearly CPI increase as contracted for FY2025 to be determined in Aug, 2024.
Water and Sewer Fund 56001		
Water		
Fee Title	New Fee Amount	Description of Change
Chemical Analysis Lab Fee: Alkalinity	\$25.00	Increase of \$10
Chemical Analysis Lab Fee: Ammonia	\$23.00	Increase of \$3
Chemical Analysis Lab Fee: BOD, Total 5 Day	\$41.00	Increase of \$11
Chemical Analysis Lab Fee: BOD, Carbonaceous	\$41.00	Increase of \$11
Chemical Analysis Lab Fee: Bromate	\$60.00	No Change
Chemical Analysis Lab Fee: Bromide	\$60.00	No Change
Chemical Analysis Lab Fee: Calcium	\$30.00	Increase of \$15
Chemical Analysis Lab Fee: Chemical Oxygen Demand (COD)	\$22.00	Increase of \$2
Chemical Analysis Lab Fee: Chloride	\$20.00	Increase of \$5
Chemical Analysis Lab Fee: Chlorine, Field	\$15.00	No Change
Chemical Analysis Lab Fee: Chlorine, Total Residual	\$20.00	No Change
Chemical Analysis Lab Fee: Conductivity	\$20.00	Increase of \$10
Chemical Analysis Lab Fee: Cyanide, Amenable to Chlorination	\$46.00	Increase of \$16

Budget Highlights

User Fee Authorization and Overview

Chemical Analysis Lab Fee: Cyanide, Total	\$58.00	Increase of \$28
Chemical Analysis Lab Fee: Dissolved Organic Carbon (DOC)	\$61.00	Increase of \$31
Chemical Analysis Lab Fee: Dissolved Oxygen (DO), Field	\$15.00	No Change
Chemical Analysis Lab Fee: Fluoride	\$21.00	Increase of \$1
Chemical Analysis Lab Fee: Geosmin	\$110.00	No Change
Chemical Analysis Lab Fee: Hardness, Calcium as CaCO ₃	\$22.00	Increase of \$7
Chemical Analysis Lab Fee: Hardness, Total	\$28.00	Increase of \$13
Chemical Analysis Lab Fee: Nitrate	\$21.00	Increase of \$3
Chemical Analysis Lab Fee: Nitrite	\$21.00	Increase of \$3
Chemical Analysis Lab Fee: Nitrogen, Total Kjeldahl (TKN)	\$35.00	Increase of \$5
Chemical Analysis Lab Fee: Oil & Grease, Gravimetric	\$55.00	Increase of \$15
Chemical Analysis Lab Fee: Ortho-phosphate	\$30.00	Increase of \$10
Chemical Analysis Lab Fee: pH, Electrode	\$10.00	No Change
Chemical Analysis Lab Fee: pH, Field	\$10.00	No Change
Chemical Analysis Lab Fee: Phosphorus, Total	\$30.00	Increase of \$5
Chemical Analysis Lab Fee: SGT-HEM Non-polar material	\$47.00	Increase of \$17
Chemical Analysis Lab Fee: Solids, Settleable	\$15.00	No Change
Chemical Analysis Lab Fee: Solids, Total	\$15.00	No Change
Chemical Analysis Lab Fee: Solids, Total Dissolved (Gravimetric)	\$21.00	Increase of \$6
Chemical Analysis Lab Fee: Solids, Total Suspended	\$15.00	No Change
Chemical Analysis Lab Fee: Solids, Volatile Total	\$22.00	Increase of \$7
Chemical Analysis Lab Fee: Solids, Volatile Total Suspended	\$25.00	Increase of \$10
Chemical Analysis Lab Fee: Silica	\$43.00	Increase of \$23
Chemical Analysis Lab Fee: Sulfate	\$17.00	Increase of \$2
Chemical Analysis Lab Fee: Total Organic Carbon (TOC)	\$30.00	No Change
Chemical Analysis Lab Fee: Turbidity	\$10.00	No Change
Chemical Analysis Lab Fee: UV254	\$54.00	Increase of \$34
Microbial Analysis Lab Fee: Coliform, Fecal	\$38.00	Increase of \$13
Microbial Analysis Lab Fee: Coliform, Total (MPN)	\$40.00	Increase of \$5
Microbial Analysis Lab Fee: Coliform, TC/EC (MPN)	\$40.00	Increase of \$5
Microbial Analysis Lab Fee: Coliform, Total (Presence / Absence)	\$30.00	No Change

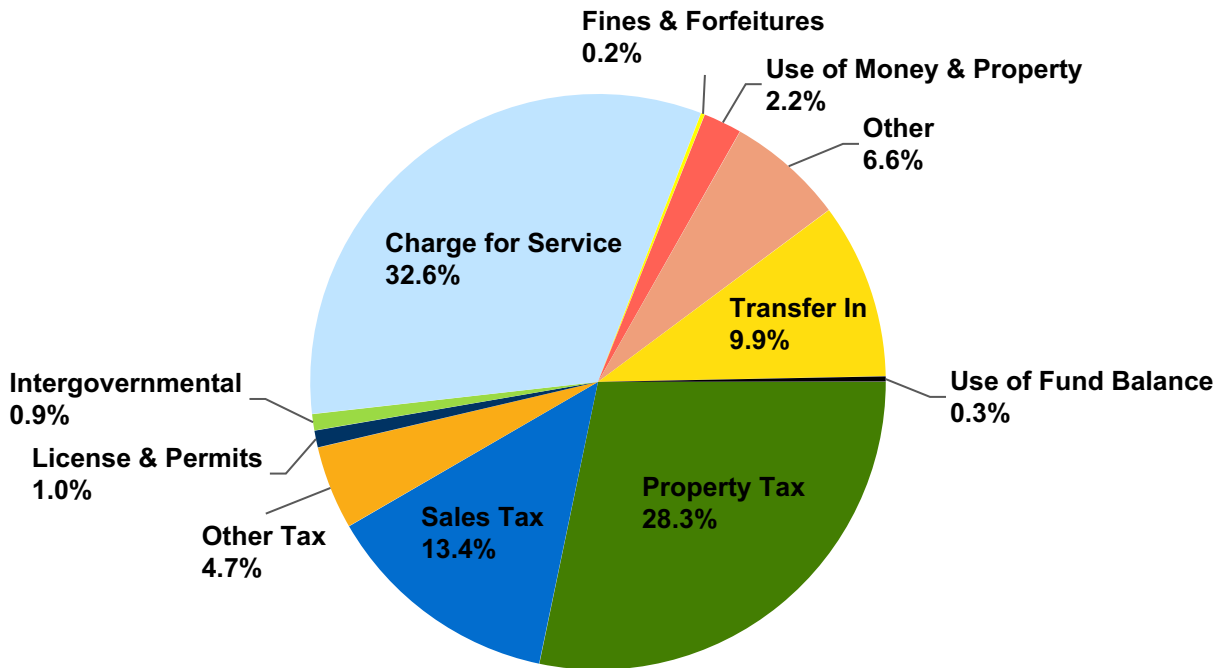
Budget Highlights

User Fee Authorization and Overview

Microbial Analysis Lab Fee: Coliform, TC/EC (Presence / Absence)	\$30.00	No Change
Microbial Analysis Lab Fee: Heterotrophic Plate Count (HPC)	\$35.00	Increase of \$10
Microbial Analysis Lab Fee: Microcystin	\$50.00	No Change
Metal Analysis Lab Fee: EPA 200.8 Metals, Total, Each analyte	\$25.00	Increase of \$10
Metal Analysis Lab Fee: EPA 245.1 Metals, Mercury, WW	\$41.00	Increase of \$11
Metal Analysis Lab Fee: EPA 245.7 Metals, Mercury WW	\$50.00	Increase of \$10
Organic Analysis Lab Fee: EPA 524.2 Volatiles	\$130.00	No Change
Organic Analysis Lab Fee: EPA 525.2 Semi-Volatiles	\$240.00	No Change
Organic Analysis Lab Fee: EPA 533 PFAS	\$500.00	New Fee
Organic Analysis Lab Fee: EPA 551.1 Haloacetonitriles (HAN)	\$240.00	No Change
Organic Analysis Lab Fee: EPA 552.2 Haloacetic Acids (HAA)	\$240.00	No Change
Organic Analysis Lab Fee: EPA 556 Carbonyls	\$180.00	No Change
Organic Analysis Lab Fee: EPA 608 Organochlorine Pesticides and PCBs	\$190.00	Increase of \$10
Organic Analysis Lab Fee: EPA 624 Volatiles	\$142.00	Increase of \$7
Organic Analysis Lab Fee: EPA 625 Semi-Volatiles	\$350.00	Increase of \$50
Organic Analysis Lab Fee: EPA 1657A Organo-phosphorus pesticides	\$185.00	No Change
Organic Analysis Lab Fee: EPA 8081A Organochlorine Pesticides	\$200.00	No Change
Organic Analysis Lab Fee: EPA 8082 PCBs (Solid)	\$150.00	No Change
Organic Analysis Lab Fee: EPA 8141A OP Pesticides	\$200.00	No Change
Organic Analysis Lab Fee: EPA 8260B Volatiles	\$150.00	No Change
Organic Analysis Lab Fee: EPA 8270B Semi-Volatiles	\$300.00	No Change
Special Sample Collection Lab Fee: Sample Pick-up	\$40.00	No Change
Special Sample Collection Lab Fee: Sample Collection	\$50.00	No Change
Special Sample Collection Lab Fee: Sample Collection (24 Hr Notice)	\$100.00	No Change
Water Conservation Fee - First Violation	\$25.00	No Change
Water Conservation Fee - Second Violation	\$50.00	No Change
Water Conservation Fee - Third Violation	\$75.00	No Change

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 Service, Property Tax, and Sales Tax make up 84.2% 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

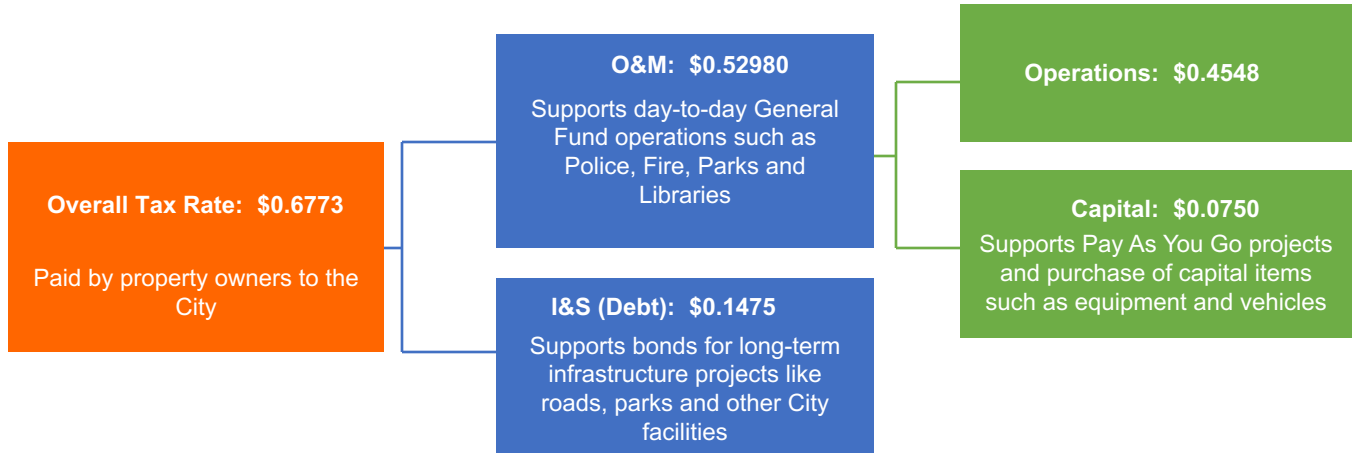
Property Taxes

The FY2025 Recommended Budget is based on a proposed no-new-revenue property tax rate of \$0.6773 per \$100 net taxable valuation. According to the Texas Comptroller, the no-new-revenue rate is “a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.” Comparisons are shown below for the Tax Rate, Appraised Value, and Adjusted Net Taxable Value.

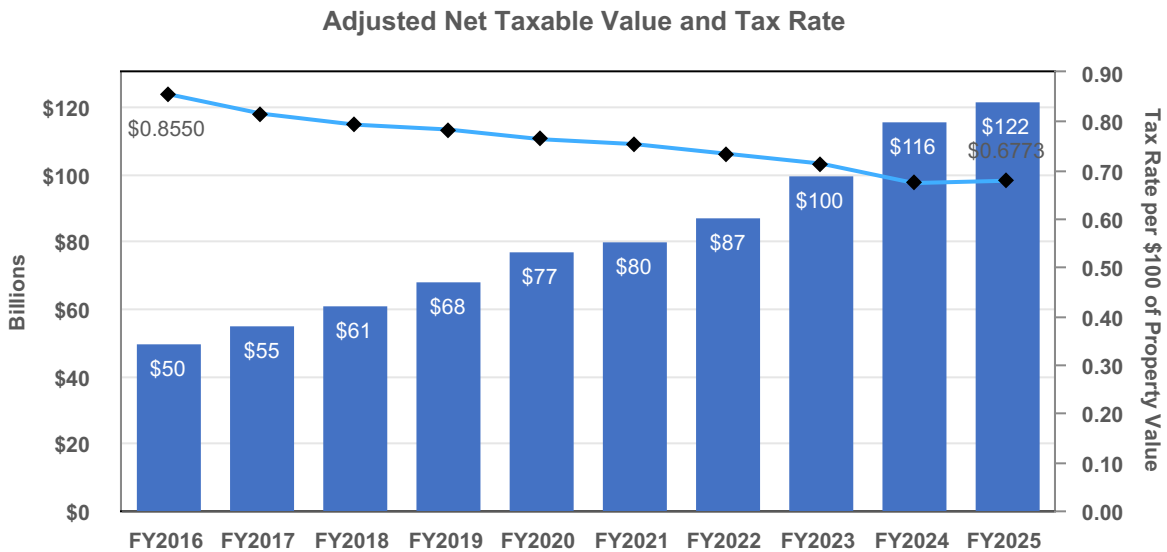
Comparison	FY2024	FY2025	Variance	
			\$	%
Tax rate per \$100 of value	\$ 0.6725	\$ 0.6773	\$0.0048	0.7%
Appraised Value	155,936,572,617	165,700,461,389	\$9.8B	6.3%
Adjusted Net Taxable Value	115,730,642,125	121,923,036,056	\$6.2B	5.4%

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 \$0.5298 cents and the interest and sinking (I&S) rate at \$0.1475 cents. The allocation and use of the O&M rate versus the I&S rate is depicted in the diagram that follows.



As a result of both new construction and increases in existing values, the city is projected to collect \$48 million more in General Fund property tax revenue compared to FY2024. The next graph shows the ten-year property tax trend with tax rates.



According to the certified data from the Tarrant Appraisal District and Denton Appraisal District, the average appraised value of a single family home in the City of Fort Worth is \$298,340 in 2024.

Budget Highlights

Revenue Highlights

The estimate of the FY2025 tax revenue is based on the certified data provided by the central appraisal districts of Tarrant, Denton, Wise and Parker Counties in July 2024. The assumed collection rate is 98.50% for the purpose of estimating revenue. Other factors affecting current property tax revenue are the exemptions to assessed valuation authorized by the State and additional exemptions and freezes granted on a local option and approved by City Council, 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 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; and
- The freeport exemption for commercial goods to be exported from the state.

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	\$ 165,700,461,389
Less	
Disabled Veteran	1,144,989,544
Over 65	3,493,897,942
Disabled/Over 65	131,968,711
Homestead	10,330,194,770
Disabled Person	161,940,246
Inventory	6,298,814,889
Solar / Wind Power	4,799,760
Pollution Control	6,264,499
Foreign Trade Zone	1,048,694,668
Historic Sites	7,988,087
Prorated Absolute	
Community Housing Development	127,735,013
Abatement Value Loss	198,130,138
Nominal Value Accounts	6,850,715
Freeze Taxable (Denton/Parker)	
Homestead Cap	
Transfer Adjustment TAD	3,477,117
Misc Personal Property	531,731,403
Absolute Exemptions	16,579,564,542
Property Damaged by Disaster	4,542,132
Sub-Total Exemptions	40,119,711,168
Net Taxable Value	\$ 125,580,750,221
Less	
Total Appraised Value of Properties Under Protest	\$ 4,270,555,639
Total Appraised Value of Incomplete Properties	\$ 3,944,147,206

Budget Highlights

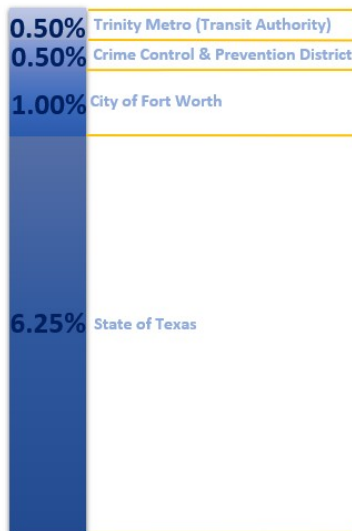
Revenue Highlights

Net Taxable Value (Certified)	\$ 117,353,239,390
Plus	
Est. Minimum value of protest properties	\$ 2,565,974,257
Est. Minimum Taxable Value of Incomplete Properties	\$ 1,997,965,893
Adjusted Net Taxable Value	\$ 121,923,036,056
Tax Rate per \$100 of Value	\$ 0.67730
Total Tax Levy	\$ 825,784,723
Less	
Collection Rate	98.5 %
Estimated Collection of Levy	\$ 813,397,952
Less	
Less Levy Lost due to Frozen	\$ (9,388,454)
Less Estimated TIF Contribution	\$ (20,777,519)
Budgeted Revenues	\$ 783,231,979

Sales Tax

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

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

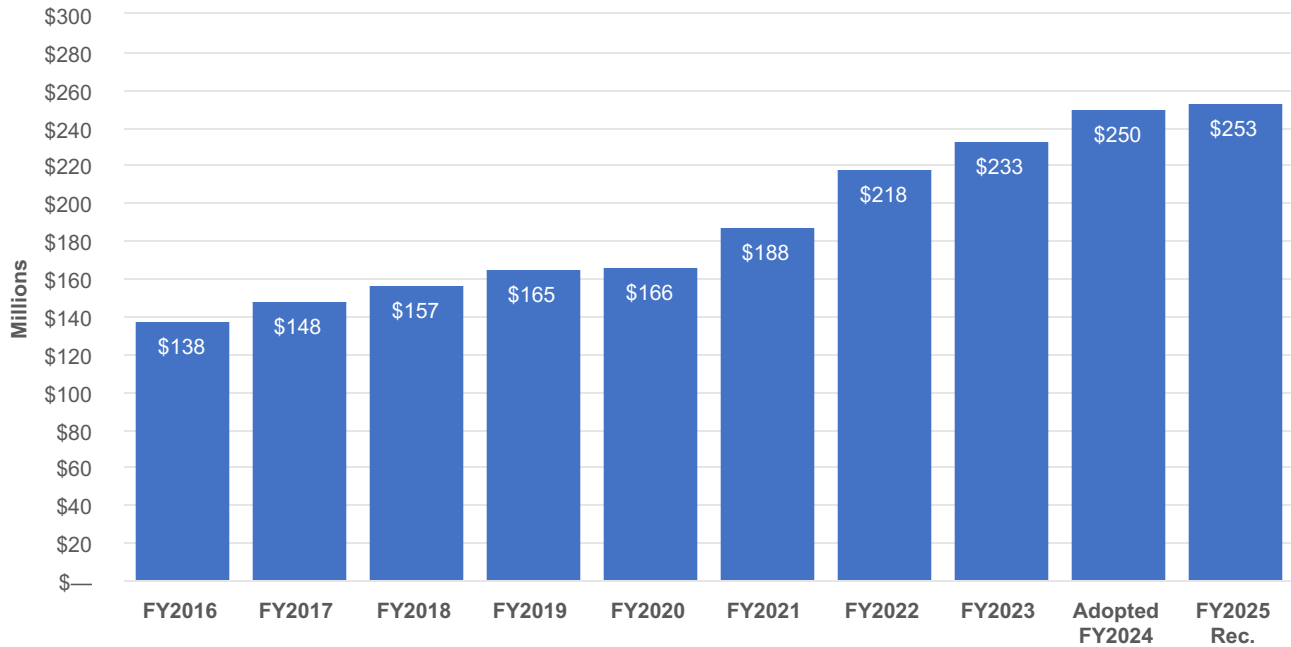


Sales tax revenue from the city's one-cent sales tax, exclusive of the half-cent special use tax for the Crime Control and Prevention District Fund, is projected to equal \$252.7 million.

As sales tax revenue was growing significantly after COVID-19, continued strong growth was expected for 2024. FY2024 year end projections forecast collections falling short of the original estimates developed for the year. Original expectations for FY2024 were \$250 million, and the fiscal year-end projection is down \$10.5 million for a total of \$239.5 million at the time of FY2025's budget development.

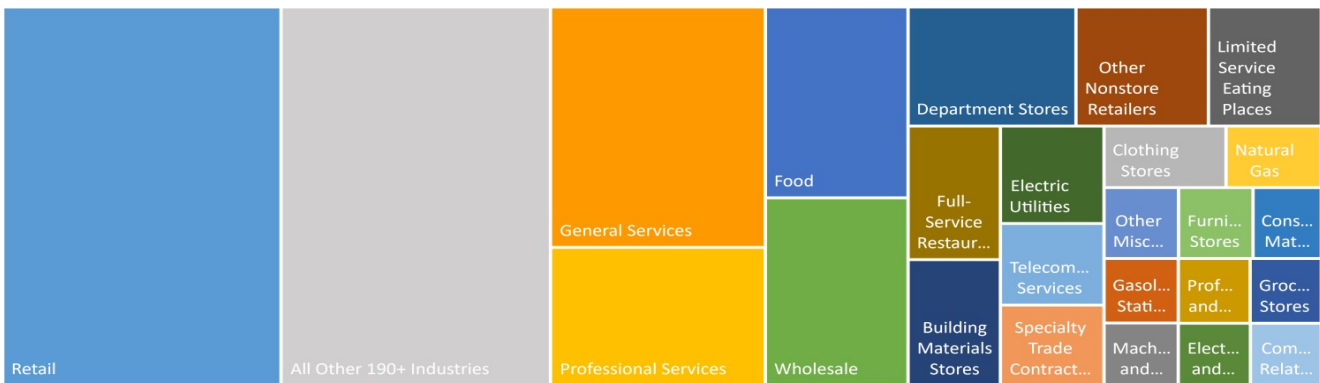
The FY2025 Budget's expectation of \$252.7 million is an increase of \$2.7 million or 1.1% from the FY2024 budget. This revenue is dependent on the level of wholesale and retail sales and the economic strength of the local economy. Over the past ten years, the City of Fort Worth sales tax collections have grown from \$130.3 million in 2015 to the estimated amount of \$252.7 million for FY2025, which represents a 93.9% growth over the last ten years.

10 Year Sales Tax Collection



Historical improvement in economic conditions demonstrated by actual receipts reported by the State Comptroller’s Office and growth of the city has influenced growth in the past and is leading the current and future performance of sales tax. Though growth slowed in FY2024, Sales Tax growth is expected to be closer to the long-term average in FY2025 and to be more stable than it was throughout the fiscal years during and shortly after the COVID-19 Pandemic.

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 FY2025 Recommended Budget includes an increase of \$10.9 million, or 7.81%, in Other Taxes. Some of the largest sources of the increase are franchise fees for electric, as well as the Hotel/Motel Tax, which increased by \$2 million, or nearly 6.3%.

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 \$2.8 million, or 11.62%, from the FY2024 budget. This is a larger increase than in recent years, with the majority of new revenue coming from a 12.5% fee increase from Development Services.

Intergovernmental Revenue

Revenue from other government agencies is mainly made up of reimbursement for indirect costs. Revenues in this category are projected to increase by \$4.9 million, or 24.05%, in FY2025. A significant source of the increase is revenue from the Texas Comptroller, with a 35.58% (\$4.3 million) increase over FY2024 levels.

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 \$77 million, or 9.26%, from the FY2024 budget. This revenue category is the most diverse among City revenues, with FY2025 growth coming from internal services and allocations, utility services, and admissions to recreational properties owned by the City.

Fines, Forfeitures, and Special Assessments

Fines, Forfeitures and Special Assessments are mainly made up of traffic fines, general fines, and parking fines. Revenues in this category are projected to increase by approximately \$214,398, or 3.39%, from the FY2024 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 \$9.1 million, or 20.74%, from the FY2024 budget. The largest individual increases are in Contributions from Others (up over \$5.5 million from FY2024) and Interest Earnings (up over \$5.4 million from FY2024), but a variety of lease revenue streams constitute a significant portion of the overall change in this revenue category.

Other Revenue

Other Revenues are mainly made up of reimbursement of labor costs and miscellaneous revenues. Revenues in this category are projected to increase by \$11.8 million, or 7%, from the FY2024 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 \$15.5 million or 6.23% from the FY2024 budget. This change was primarily due to an increase in the transfer from Water/Sewer of \$8.8 million, or 5.93%, which is received as a street rental fee from the Water department.

SPECIAL REVENUE FUNDS

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

Crime Control and Prevention District Fund

CCPD receives a one-half cent special use tax (Sales Tax) which is used to fund the public safety initiative of the fund, with a primary focus for FY2025 on community based programs. CCPD's Sales Tax Revenue is projected to equal \$120.5 million and is an increase of \$1.1 million or 1% from the FY2024 budget.

Culture and Tourism Funds

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

Municipal Golf Fund

Municipal Golf revenues are charges for services driven from the use of the City's golf courses. The use of the courses has increased following the renovation of Rockwood Park Golf Course, resulting in a \$1.6 million increase in revenue from service charges for FY2024.

ENTERPRISE FUNDS

Municipal Airports Fund

Revenue from Fuel Flowage is anticipated to increase by \$197,000 due to greater fuel flowage volume as fuel costs remains at 18 cents a gallon. Other charges for services include airport landing fee, trans aircraft parking, 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 4.98% (\$362,113) in FY24. 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 9.39% (\$6.7 million) in FY24. 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 10.49% (\$6 million) in FY24. The increase is largely due to revenue generated from a 15% stormwater utility fee increase effective January 1, 2024. 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 7.26% (\$38 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>

GENERAL FUND

The FY2025 Recommended Budget incorporates significant changes within various departments:

City Attorney: Significant changes include transferring Legislative Services from the City Manager's Office to the City Attorney's Office. This transfer includes the transfer of one authorized position (AP), associated contracts and three new APs for an increase of \$1,310,736.

City Auditor: There are no significant changes to the budget for the City Auditor.

City Manager's Office: Significant changes include the movement of Legislative Services to the City Attorney's Office, decreasing the City Manager's budget by \$918,096 and one AP.

City Secretary: Significant changes include an increase of \$203,817 and two APs to provide enhanced customer service due the increase in public information requests.

Code Compliance: Significant changes include an increase of \$365,630 and conversion of three overages to permanent positions. This completes the reorganization that resulted in creation of the Environmental Services Department in FY 2024, and a decrease of \$205,000 related to one-time vehicle purchases that are not needed in FY 2025.

Communication and Public Engagement: Significant changes include an increase of \$108,552 and conversion of one overage position to complete a reorganization that began in FY2024.

Development Services: Significant changes include an increase of \$202,058 to reclassify 70 positions as a result of a structural study conducted in 2024. This expense increase is offset by revenue increases resulting from a 12.5% development fee increase.

Diversity and Inclusion: Significant changes include an increase of \$104,000 in contractual commitments to enhance the City's assistance for small businesses.

Economic Development: Significant changes include an increase of \$136,479 to comply with changes in state law regarding Public Improvement Districts (PIDS) and general operating costs.

Environmental Services: Significant changes include an increase of \$83,508 and one AP to balance the cost of one director position across three funds, and an increase of \$99,081 for underpass cleaning previously funded out of the Transportation and Public Works budget.

Financial Management Services: Significant changes includes an increase of \$472,104 and four APs to transition the Fleet Strike Force from the Property Management department to the Financial Management Services department.

Fire Department: Significant changes include an increase of \$5,230,290 for scheduled increases in civil service employee pay as outlined in the current Collective Bargaining Agreement.

Fort Worth Lab: Significant changes include an increase of \$298,402 and two APs for the Good Natured Initiative and a decrease of \$1,786,370 in general operating costs to move the Fort Worth Public Art Program to the Library Department's budget.

Human Resources: Significant changes include an increase of \$147,027 and one AP for a Human Resources Business Partner funded by the Water Department and an increase of \$500,000 to fund a comprehensive compensation study.

Library: Significant changes include an increase of \$1,786,370 in general operating costs to move the Fort Worth Public Art Program to the Library Department's budget from the Fort Worth Lab's budget.

Municipal Courts: Significant changes include an increase of \$914,780 and 13 AP to provide security at New City Hall.

Neighborhood Services: Significant changes include a decrease of \$3,486,323 and 78 positions and the inactivation of 10 positions to transfer the management of seven community centers to the Park and Recreation Department.

Non-Departmental: Encompasses various major accounts, such as separation leave costs for General Fund and civil service employees, election expenses, training, education, Tuition Reimbursement Program, and other non-recurring contractual costs.

Park and Recreation: Significant changes include an increase of \$3,465,131 and 78 positions to assume the management of seven community centers from the Neighborhood Services Department, and an increase of \$875,221 in operating costs for the Botanic Garden and Fort Worth Zoo capital plan improvements

Police Department: Significant changes include an increase of \$1,107,573 for one-time expenses related to Fleet RFID readers and patrol position allocations.

Property Management: Significant changes include an increase of \$2,200,000 of Transfer Out funds for capital project costs, a decrease of \$917,780 to move security costs to the Municipal Court budget, an increase of \$700,000 for maintenance costs of the New City hall garage, and an increase of \$267,861 for maintenance and repair costs for the Diamond Hill Community Center.

Transportation and Public Works: Significant changes include an increase of \$9,076,838 for contract street maintenance.

SPECIAL REVENUE FUNDS

Community Tree Planting Program: Significant changes include a decrease of \$180,000 for one-time vehicle replacement costs that are not needed in FY 2025.

Crime Control and Prevention District Fund: Significant changes include an increase of \$2,392,771 and 12 AP to enhance public safety coverage at various locations throughout Fort Worth including four School Resource officer positions, and a \$1,677,877 increase in contractual costs for a new school crossing guard agreement.

Culture and Tourism Funds: Significant changes include an increase of \$383,400 and 20 AP for Will Rogers to enhance event attendant positions, a decrease of \$787,745 for one-time vehicle costs that are not needed in FY 2025, and a decrease of \$735,156 due to reductions in commercial insurance premiums.

Emergency Medical Service Fund: The City of Fort Worth will begin operating a regional EMS service in July 2025. A special revenue fund is being established and the service will be managed by the Fort Worth Fire Department.

Municipal Golf Fund: Significant changes include an increase of \$260,820 and 13 APs to enhance customer service when the Meadowbrook Golf Course reopens in FY2025 following a major renovation.

ENTERPRISE FUNDS

Municipal Airports Fund: Significant changes include a decrease of \$2,618,677 in Capital Interfund Transfer Out for Capital Improvement Projects.

Municipal Parking Fund: Significant changes include a decrease of \$140,000 allocated for one-time costs for the Houston Street Garage Automation Upgrade.

Solid Waste Fund: Significant changes include an increase of \$7,011,858 for contract cost increases as a result of inflationary pressure and prior year cost commitments and a fee increase for GOP and Non-GOP waste haulers.

Stormwater Utility Fund: Significant changes include an increase of \$6,323,857 in Transfer Out Capital Costs to fund new projects. The expenses are offset by fee increases, a decrease of \$1,568,400 for one-time costs that are not needed in FY 2025, an increase of \$717,132 in contractual costs, and an increase of \$233,609 and two APs.

Water and Sewer Fund: Significant changes include an increase of \$6,549,753 in Raw Water Purchases due to a 3.4% Tarrant Regional Water District rate increase, an increase of \$5,800,440 for debt payments, and an increase of \$3,911,825 for vehicle/heavy equipment purchases to replace the fund's aging vehicle fleet.

INTERNAL SERVICE FUNDS

Capital Projects Service Fund: Significant changes include an increase of \$662,206 in salary and benefits for previously approved costs associated with pay for performance and rising health care costs.

Fleet and Equipment Services Fund: Significant changes include an increase of \$3,909,604 for outside maintenance and repair costs.

Group Health and Life Insurance Fund: Significant changes include an increase of \$8,100,000 in funding for claim payments and settlements.

The table below displays a summary of all personnel changes proposed for FY2025 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 FY2024 and FY2025. More information about which positions constitute AP additions and transfers can be found on department and fund pages.

	Authorized Positions (A.P.)					Full Time Equivalents (FTE)			
	FY2023 Adopted	FY2024 Adopted	FY2025 Rec.	A.P. Transfer	A.P. Add/Del	FY2023 Adopted	FY2024 Adopted	FY2025 Rec.	FTE Change
General Fund Departments									
City Attorney's Office	51	58	63	1	4	51.00	58.00	63.00	5.00
City Auditor's Office	19	17	17	—	—	17.96	17.00	17.00	0.00
*City Manager's Office	52	54	54	—	—	52.00	54.00	54.00	0.00
City Secretary's Office	17	17	19	—	2	17.00	17.00	19.00	2.00
Code Compliance	252	240	244	—	4	251.50	240.00	243.00	3.00
Communication & Public Engagement	46	47	49	—	2	46.00	47.00	49.00	2.00
Development Services	240	242	240	(1)	(1)	239.75	241.75	239.75	(2.00)
Diversity and Inclusion	16	16	16	—	—	14.89	14.89	14.89	0.00
Economic Development	15	18	18	—	—	15.00	18.00	18.00	0.00
Environmental Services	—	40	41	—	1	—	39.50	39.84	0.34
Financial Management Services	94	98	102	4	—	93.50	97.50	102.00	4.50
Fire	1,036	1,112	1,112	—	—	1,035.25	1,111.25	1,111.25	0.00
FWLab	26	39	40	1	—	26.00	39.00	40.00	1.00
Human Resources	38	41	42	—	1	36.43	39.43	40.43	1.00
Information Technology Solutions	—	—	—	—	—	—	—	—	0.00
Library	269	269	269	—	—	240.10	239.58	239.56	(0.02)
Municipal Court	133	133	143	—	10	131.38	131.38	141.35	9.97
Neighborhood Services	126	128	47	(73)	(8)	66.84	72.83	24.95	(47.88)
Park & Recreation	584	598	672	71	3	362.29	374.85	421.41	46.56
Police	1,986	2,035	2,042	(2)	9	1,962.31	2,025.10	2,027.36	2.26
Property Management	100	108	105	—	(3)	87.37	93.97	90.97	(3.00)
Transportation & Public Works	239	245	245	—	—	231.80	237.80	237.80	0.00
General Fund Total	5,339	5,555	5,580	1	24	4,978.37	5,209.83	5,234.56	24.73

*Restated FY2024 Adopted AP count from FY2024 Adopted book.

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

Budget Highlights

Personnel Summary

	Authorized Positions (A.P.)					Full Time Equivalents (FTE)			
	FY2023 Adopted	FY2024 Adopted	FY2025 Rec.	A.P. Transfer	A.P. Add/Del	FY2023 Adopted	FY2024 Adopted	FY2025 Rec.	FTE Change
Special Revenue Funds									
Community Tree Planting	—	—	—	—	—	4.40	4.40	4.40	0.00
Crime Control and Prevention District Fund	385	446	448	3	(1)	372.98	432.98	435.48	2.50
Culture and Tourism Fund	138	138	158	—	20	135.00	138.00	147.60	9.60
*Environmental Protection Fund	86	89	89	—	—	21.82	86.30	86.63	0.33
*Grant Funds	181	173	147	(1)	(25)	164.60	140.00	135.99	(4.01)
Municipal Court Special Revenue	1	1	1	—	—	1	1.00	1.00	0.00
Municipal Golf Fund	78	81	94	—	13	53.03	56.03	64.04	8.01
Capital Project Funds	7	7	7			61.52	63.72	66.37	2.65
Special Revenue Funds Totals	876	935	944	2	7	814.35	922.43	941.51	9.48
<i>*Restated FY2024 Adopted AP count from FY2024 Adopted book.</i>									
Proprietary Funds									
<u>Enterprise Funds</u>									
Stormwater Utility Fund	105	116	118	1	1	103.95	114.95	116.95	2.00
Solid Waste Fund	81	70	70	—	—	81.00	70.00	70.33	0.33
Municipal Parking Fund	21	21	21	—	—	21.00	21.00	21.00	0.00
Municipal Airports Fund	29	31	31	—	—	28.48	30.48	30.48	0.00
Water and Sewer Fund	1,002	1,008	1,021	—	13	977.05	982.25	993.61	11.36
Enterprise Funds Totals	1,238	1,246	1,261	1	14	1,211.48	1,218.68	1,232.37	13.69

Budget Highlights

Personnel Summary

	Authorized Positions (A.P.)					Full Time Equivalents (FTE)			
	FY2023 Adopted	FY2024 Adopted	FY2025 Rec.	A.P. Transfer	A.P. Add/Del	FY2023 Adopted	FY2024 Adopted	FY2025 Rec.	FTE Change
<u>Internal Service Funds</u>									
Fleet and Equipment Services Fund	107	108	104	(4)	—	108.80	109.80	105.80	-4.00
Capital Projects Service Fund	114	125	125	—	—	129.00	125.00	125.00	0.00
Group Health & Life Insurance Fund	10	11	11	—	—	8.25	8.25	8.25	0.00
Information Technology Solutions Fund	160	169	174		5	158.98	167.98	172.98	5.00
Risk Financing Fund	15	17	17	—	—	17.50	17.50	17.50	0.00
Retiree Healthcare Trust	—	—	—	—	—	2.25	2.25	2.25	0.00
Internal Service Funds Totals	406	430	431	(4)	5	424.78	430.78	431.78	1.00
Total All Funds	7,859	8,166	8,216	—	50	7,428.98	7,781.72	7,840.22	58.50

Budget Highlights

Citywide Fund Balance Summary

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

Governmental Funds							
	Net Position as of 9/30/2023	Forecasted Revenues FY2024	Forecasted Expenditures FY2024	Forecasted Net Position at End of FY2024	Projected Revenues FY2025	Projected Expenditures FY2025	Projected Fund Balance at End of FY2025
GENERAL FUND							
General Fund	\$ 306,305,898	\$ 1,008,726,251	\$ 998,342,680	\$ 316,689,469	\$ 1,062,507,450	\$ 1,062,507,450	\$ 316,689,469
SPECIAL REVENUE FUNDS							
Alliance Maintenance Facility	2,004,760	7,463,316	8,608,240	859,836	9,769,982	9,769,982	859,836
Community Tree Planting	81,266	660,624	651,260	90,630	531,164	531,164	90,630
Crime Control & Prevention District	48,599,126	124,947,272	130,237,964	43,308,434	133,658,347	133,589,621	43,377,160
Culture & Tourism	26,889,103	56,160,097	51,513,051	31,536,149	59,447,429	59,447,429	31,536,149
Culture & Tourism 2% Hotel	9,998,619	9,595,292	6,294,374	13,299,537	10,193,087	10,193,087	13,299,537
DFW Rev Sharing	7,405,878	11,714,666	5,096,167	14,024,377	10,995,322	10,995,322	14,024,377
Culture & Tourism Project Financing Zone	14,372,476	15,279,534	5,613,545	24,038,465	16,432,417	16,432,417	24,038,465
Venue Operating	9,916,896	10,971,019	10,372,561	10,515,354	12,023,066	12,023,066	10,515,354
Venue 2% Hotel Occupancy Tax	—	—	—	—	10,193,087	10,193,087	—
Economic Incentives	9,926,241	5,322,471	2,891,446	12,357,266	5,000,000	5,000,000	12,357,266
Environmental Protection	1,760,750	15,648,123	14,949,358	2,459,515	15,536,991	16,536,991	1,459,515
Municipal Golf	2,000,469	5,895,461	6,198,472	1,697,458	7,902,693	7,902,693	1,697,458
Proprietary Funds							
	Net Position as of 9/30/2023	Forecasted Revenues FY2024	Forecasted Expenditures FY2024	Forecasted Net Position at End of FY2024	Projected Revenues FY2025	Projected Expenditures FY2025	Projected Fund Balance at End of FY2025
ENTERPRISE FUNDS							
Municipal Airport	\$ 10,494,977	\$ 17,215,407	\$ 17,333,005	\$ 10,377,379	\$ 16,490,262	\$ 16,490,262	\$ 10,377,379
Municipal Parking	3,248,346	8,227,692	5,715,331	5,760,707	8,391,178	8,391,178	5,760,707
Solid Waste	41,150,094	87,935,879	82,899,365	46,186,608	89,143,878	89,143,878	46,186,608
Stormwater Utility	17,287,920	58,662,633	57,951,759	17,998,794	64,583,379	64,583,379	17,998,794
Water & Sewer	276,148,448	592,566,595	589,512,573	279,202,470	616,963,098	616,963,098	279,202,470
INTERNAL SERVICE FUNDS							
Capital Projects Service	5,929,799	17,256,782	17,102,675	6,083,906	18,566,073	18,566,073	6,083,906
Fleet & Equipment Serv	6,070,333	40,025,514	39,952,665	6,143,182	43,726,070	43,726,070	6,143,182
Group Health Insurance	40,854,260	86,622,624	89,585,662	37,891,222	91,409,175	91,409,175	37,891,222
Risk Financing	41,070,661	34,715,611	36,659,610	39,126,662	35,823,905	35,823,905	39,126,662

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 finance city departments that provide basic services. There are several other funds in the City of Fort Worth; however, most activities that are supported by tax dollars are included in the General Fund, Debt Service Fund and the Crime Control and Prevention District.

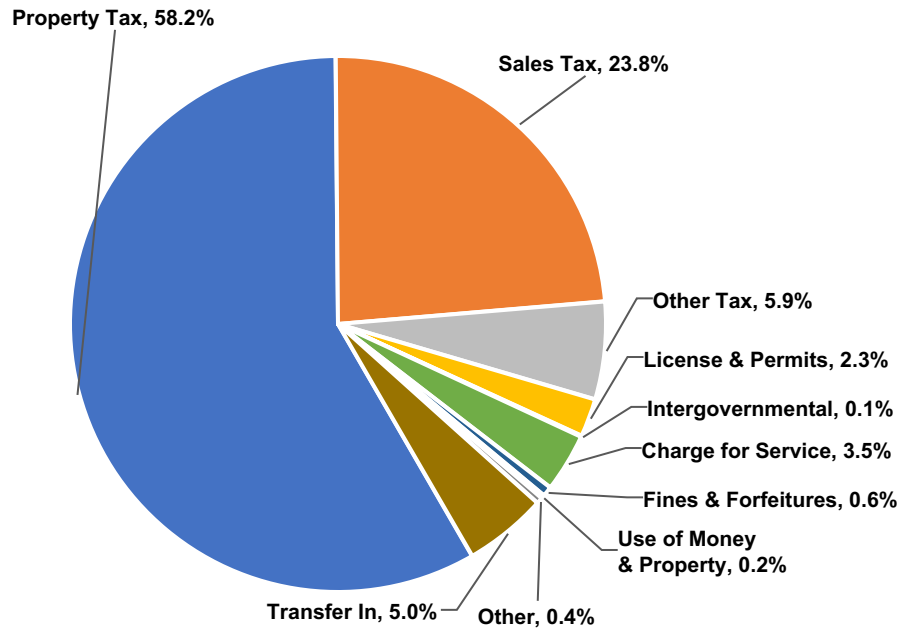
The City's property tax generates the highest percentage of General Fund revenue. Property taxes are levied on both real estate and personal property according to each property's valuation and the tax rate. In FY2025, the city is adopting a property tax rate of \$0.6773 per \$100 of assessed valuation, which is \$0.0048 increase than FY2024. Approximately \$0.5298, or 78.22%, of that property tax rate, funds General Fund operating expenditures, such as supplies and contracts, and approximately \$0.1475, or 21.78%, goes to debt service to pay the principal and interest on capital projects. Sales tax, the second-largest revenue source for the city, grew significantly over the past three fiscal years, but in FY2024 is projected to be \$10.5M under the established budget. Sales tax in FY2025 is expected to grow at a rate closer to the long-term average and be more stable than during the COVID-19 Pandemic and the 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 and is estimated to total \$170,569,492. Property tax revenues associated with debt service are deposited directly into the General Debt Service Fund.

Departments funded by the General Fund provide primary services directly to the public and support services provided to other city departments. Under the FMPS, the City's 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 5,580 authorized positions, 21 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.

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted
Revenues					
Property Tax	\$ 529,689,083	\$ 579,970,842	\$ 579,970,842	\$ 618,412,487	6.6%
Sales Tax	233,231,141	250,000,000	250,000,000	252,700,000	1.1%
Other Tax	59,637,993	64,458,496	64,458,496	62,635,580	-2.8%
License & Permits	21,662,404	22,238,763	22,258,763	24,554,040	10.4%
Intergovernmental	709,754	520,641	520,641	595,641	14.4%
Charge for Service	31,810,195	34,395,212	34,395,212	37,556,499	9.2%
Fines & Forfeitures	6,034,234	6,327,394	6,327,394	6,541,792	3.4%
Use of Money & Property	30,464,689	2,746,728	2,746,728	2,131,433	-22.4%
Other	23,955,824	3,741,440	3,721,440	4,061,481	8.6%
Transfer In	52,242,847	49,412,874	49,877,536	53,318,497	7.9%
Total Revenues	\$ 989,438,164	\$ 1,013,812,390	\$ 1,014,277,052	\$ 1,062,507,450	4.8%



COMPARATIVE SUMMARY OF AD VALOREM TAX LEVIES AND COLLECTIONS

	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	FY2025 Rec.
Adjusted Net Taxable Value	\$87,373,928,947	\$100,073,539,805	\$115,730,642,125	\$121,923,036,056
Tax Rate	0.7325	0.7125	0.6725	0.6773
Operating & Maintenance (O&M)	0.5850	0.5650	0.5250	0.5298
Debt Service (I&S)	0.1475	0.1475	0.1475	0.1475
Total Levy	\$ 640,014,030	\$ 713,023,971	\$ 778,288,568	\$ 825,784,723
Collection Rate	98.3 %	98.5 %	98.5 %	98.5 %
Total Collection of Levy	\$ 628,813,784	\$ 702,328,612	\$ 766,614,239	\$ 813,397,952
Estimated Levy Lost due to Frozen TIF Contributions	(11,160,492)	(13,687,852)	(9,771,708)	(9,388,454)
	\$ (21,610,735)	\$ (24,646,281)	\$ (21,292,977)	\$ (20,777,519)
Budgeted Revenues				
General Fund (O&M)	\$ 476,020,336	\$ 526,535,972	\$ 574,220,841	\$ 612,662,487
General Debt Fund (I&S)	\$ 120,022,221	\$ 137,458,506	\$ 161,328,713	\$ 170,569,492
Subtotal Current Property Taxes	\$ 596,042,557	\$ 735,549,554	\$ 735,549,554	\$ 783,231,979
OTHER PROPERTY TAXES				
Vehicle Inventory	\$ 197,422	\$ 556,419	\$ 295,406	\$ 378,800
Delinquent Property Taxes (O&M)	\$ 3,600,001	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000
Delinquent Property Taxes (I&S)	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000
Interest/Penalty Charges (O&M)	\$ 2,101,356	\$ 2,500,000	\$ 3,000,000	\$ 3,000,000
Interest/Penalty Charges (I&S)	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Subtotal Other Property Taxes	\$ 6,948,779	\$ 6,856,419	\$ 7,095,406	\$ 7,178,800
TOTAL PROPERTY TAXES				
Operating Taxes (O&M)	\$ 481,919,115	\$ 532,342,391	\$ 580,266,247	\$ 618,791,287
Debt Service Taxes (I&S)	\$ 121,072,221	\$ 138,508,506	\$ 162,378,713	\$ 171,619,492

General Fund

General Fund Revenue and Expenditures

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY %
Revenues					
Property Tax	\$ 529,689,083	\$ 579,970,842	\$ 579,970,842	\$ 618,412,487	6.6 %
Sales Tax	233,231,141	250,000,000	250,000,000	252,700,000	1.1 %
Other Tax	59,637,993	64,458,496	64,458,496	62,635,580	-2.8 %
License & Permits	21,662,404	22,238,763	22,258,763	24,554,040	10.4 %
Intergovernmental	709,754	520,641	520,641	595,641	14.4 %
Charge for Service	31,810,195	34,395,212	34,395,212	37,556,499	9.2 %
Fines & Forfeitures	6,034,234	6,327,394	6,327,394	6,541,792	3.4 %
Use of Money & Property	30,464,689	2,746,728	2,746,728	2,131,433	-22.4 %
Other	23,955,824	3,741,440	3,721,440	4,061,481	8.6 %
Transfer In	52,242,847	49,412,874	49,877,536	53,318,497	7.9 %
Total Revenues	989,438,164	1,013,812,390	1,014,277,052	1,062,507,450	4.8 %
Use of Fund Balance		—	4,351,655	—	0.0 %
Expenses					
City Attorney Department	8,053,321	9,727,436	9,727,436	12,013,794	23.5 %
City Auditor Department	1,831,433	2,444,254	2,444,254	2,528,969	3.5 %
City Managers Office Dept	14,149,556	11,368,002	11,650,502	9,904,685	-12.9 %
City Secretary Department	2,571,851	2,705,604	3,070,266	2,898,839	7.1 %
Code Compliance Dept	27,160,656	27,074,963	27,074,963	27,173,202	0.4 %
Communications & Public Engage	4,820,281	6,058,990	6,146,440	6,321,126	4.3 %
Development Services	26,448,754	29,222,202	29,424,202	30,030,510	2.8 %
Diversity & Inclusion Dept	2,685,113	2,635,238	3,176,352	2,863,536	8.7 %
Economic Development Dept	43,094,854	49,547,130	49,933,600	49,699,315	0.3 %
Environmental Service	—	4,589,348	4,589,348	4,761,091	3.7 %
Financial Management Dept	25,864,495	15,051,729	15,240,433	16,777,673	11.5 %
Fire Department	204,778,501	213,436,366	213,436,366	219,479,408	2.8 %
FWLab	9,131,444	13,360,823	13,660,823	12,784,027	50.8 %
Human Resources Department	6,348,201	6,933,179	6,974,970	7,999,360	15.4 %
IT Solutions Department	—	—	—	—	0.0 %
Library Department	25,949,281	27,822,947	28,062,487	29,554,381	6.2 %
Municipal Court Department	14,491,392	15,861,428	15,861,428	16,444,977	3.7 %
Neighborhood Services Dept	21,209,439	23,066,283	24,239,925	21,732,986	-5.8 %
Non-Departmental	8,014,245	29,147,095	27,202,735	33,886,033	16.3 %
Park and Recreation Department	63,021,860	70,849,484	71,209,484	76,528,702	8.0 %
Police Department	299,487,042	321,340,689	321,485,979	335,731,853	4.5 %
Property Management Dept	28,954,495	33,803,557	34,251,070	37,347,708	10.5 %
Transportation & Public Works	89,498,925	97,765,644	99,765,644	106,045,275	8.5 %
Total Expenses	927,565,139	1,013,812,390	1,018,628,707	1,062,507,450	4.8 %
Contribution to Fund Balance	—	—	—	—	0.0 %
Revenues Over(Under) Expenses	\$ 61,873,025	\$ —	\$ —	\$ —	0.0 %

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Intergovernmental	\$ 399,130	\$ 399,441	\$ 399,441	\$ 399,441	\$ —	0.0 %
Use of Money	—	85,594	85,594	64,579	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	—	—	185,060	185,060	0.0 %
Total Revenues	399,130	485,035	485,035	649,080	185,060	38.2 %
Expenses						
Salaries & Benefits	7,574,603	8,755,247	8,755,247	10,097,759	1,342,512	15.3 %
Gen Operating & Maintenance	478,718	972,189	972,189	1,916,035	943,846	97.1 %
Total Expenses	8,053,321	9,727,436	9,727,436	12,013,794	2,286,358	23.5 %
Grand Total	\$ (7,654,191)	\$ (9,242,401)	\$ (9,242,401)	\$(11,364,714)	\$ (2,101,298)	22.7 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	58.00	58.00	63.00	63.00	5.00	5.00
Capital Project Services Fund	—	—	—	—	—	—
Total	58.00	58.00	63.00	63.00	5.00	5.00

DEPARTMENT PURPOSE AND GOALS

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

The City Attorney’s Office has two divisions of attorneys: Transactional and Litigation, each of which is supervised by a deputy city attorney. The Transactional division provides transactional and advisory services as general counsel, whereas the Litigation division handles the bulk of lawsuits in-house. Each division is further comprised of three sections based on areas of practice. Each section is supervised by a Senior Assistant City Attorney who acts as the section chief. Support Services has two divisions of support staff: Transactional and Litigation, each of which provide clerical and other assistance to the attorneys in all sections of the department. Support Services divisions are each supervised by a senior legal assistant.

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

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

New for FY2025 is addition of the Legislative Services division which includes the Government Relations division transferred from the City Manager's Office with the responsibility for researching and assisting in the passage of federal and state legislative initiatives that favorably affect the City of Fort Worth and its citizens. It also is responsible for the coordination of affairs with other governmental and public entities.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$245,613 and one authorized position (AP) for a Deputy City Attorney to oversee the new Legislative Services division created with the transfer of the Government Relations division from the City Manager's Office.
- Increases by \$221,483 and one AP for a Government Affairs Liaison for a position transferred from the City Manager's Office along with the transfer of the Government Relations division to the City Attorney's Office.
- Increases by \$188,965 and one AP for a City Attorney II to assist with billing reviews and additional legal workload.
- Increases by \$147,027 and one AP for an Administrative Services Manager to reorganize the attorney reporting structure and align with the acquisition of the Government Relations division.
- Increases by \$20,891 from the Water & Sewer Fund for one AP to address federal and state regulatory water issues, along with an offset of \$185,060.
- Increases by \$696,613 in operating costs which includes \$46,653 for a temporary intern position associated with the transfer of the Government Relations division from the City Manager's Office.
- Increases by \$373,912 in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- Increases by \$125,000 for other contractual services.
- Increases by \$100,097 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by \$100,097 in operating prior year commitments which includes a (\$2,600) adjustment.
- Increases by \$21,911 for electricity.
- Increases by \$225 for various dues and adjustments.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Representation				
Administration of all legal affairs of the City, including representation in all lawsuits including civil rights, Code compliance, and employment; prosecution in Municipal Court; preparation of ordinances, contracts, and all other legal documents and the rendering of legal advice and opinions to the City Council, City Manager, and City departments.				
Quarterly Litigation Reports to Mayor, City Council, and City Manager's Office	1	0	4	4
Number of cases dismissed related to Prosecutor absences	N/A	N/A	N/A	0
Number of times an alternate Prosecutor is required to cover dockets assigned to someone else	N/A	N/A	N/A	0
Monitor how often discovery has not been completed and made available to defense attorneys within 2 weeks of trial	N/A	N/A	N/A	0
Litigation Training				
Training of all City staff regarding City code and state and federal laws to reduce legal issues which will result in reduced costs for City and taxpayers.				
Fifteen legal training sessions conducted for all City staff to reduce legal issues.	15	36	25	25
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 contracts completed and fully executed.	4,801	4,730	4,000	4,000
Transactional Training				
Training of Boards and Commission members and City staff by attorneys reduces negative legal repercussions for the City.				
Twelve training sessions of Council Members, Board and Commission members, and City staff by attorneys to reduce negative legal repercussions for the City.	22	45	40	40

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenue	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Expenses						
Salaries & Benefits	1,584,169	2,168,476	2,168,476	2,225,193	56,717	2.6 %
Gen Operating & Maintenance	247,264	275,778	275,778	303,776	27,998	10.2 %
Total Expenses	1,831,433	2,444,254	2,444,254	2,528,969	84,715	3.5 %
Grand Total	\$ (1,831,433)	\$ (2,444,254)	\$ (2,444,254)	\$ (2,528,969)	\$ (84,715)	3.5 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	17.00	17.00	17.00	17.00	—	—
Total	17.00	17.00	17.00	17.00	—	—

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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$56,717 in Salary and Benefits for previously approved costs associated with pay for performance, rising health care costs, pension contributions and equity adjustments.
- Increases by \$20,575 in Contractual Commitments due to inflationary and growth factors.
- Increases by \$7,423 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 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%	60%	85%	85%
% of annual audit plan completed by end of fiscal year	50%	71%	75%	80%
Management concurs with audit recommendations made	91%	93%	90%	90%

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Other	\$ 1	\$ —	\$ —	\$ —	\$ —	0.0 %
Use of Fund Balance	—	—	182,500	—	—	0.0 %
Total Revenues	1	—	182,500	—	—	0.0 %
Expenses						
Salaries & Benefits	6,753,675	8,358,244	8,358,244	8,085,758	(272,486)	-3.3 %
Gen Operating & Maintenance	2,395,881	3,009,758	3,292,258	1,818,927	(1,190,831)	-39.6 %
Transfer Out & Other	5,000,000	—	—	—	—	0.0 %
Total Expenses	14,149,556	11,368,002	11,650,502	9,904,685	(1,463,317)	(12.9)%
Grand Total	\$(14,149,555)	\$(11,368,002)	\$(11,468,002)	\$(9,904,685)	\$ 1,463,317	(12.9)%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	54.00	54.00	54.00	54.00	—	0.00
Grant Funds	—	—	—	—	—	—
Total	54.00	54.00	54.00	54.00	—	—

DEPARTMENT PURPOSE AND GOALS

The City Manager’s Office is comprised of four divisions: Administration, Mayor and Council, Office of the Police Oversight Monitor, and Intergovernmental Relations, which includes Directions Home, Education Strategies, and Veterans Affairs initiatives, and operates with support from the administrative team.

Administration is responsible for administering the programs and policies established by the City Council. It directs and coordinates the operations of the city departments and informs and advises the City Council regarding city transactions, existing conditions and future requirements.

The Intergovernmental Relations Unit includes an Intergovernmental Relations Manager that builds strategic partnerships with local city and county leaders, fosters positive relationships with external stakeholders, and oversees the full-time staff in the Education Strategies, Directions Home, and Veterans Affairs, initiatives.

Directions Home is a strategy aimed at making homelessness rare, short term and non-recurring. Directions Home 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. The Directions Home program transferred to City Manager’s Office from Neighborhood Services in June 2024.

Education Strategies functions to leverage the City of Fort Worth’s resources towards improving education and developing a more competitive workforce by establishing strategic partnerships and collaborations with various school districts, businesses, social service agencies, and community institutions.

Veterans Affairs features the City's inaugural Veterans Affairs Officer, a position created in the FY2024 budget, and focuses on efforts to streamline services and resources for veterans and serves as a dedicated advocate for Fort Worth's military communities in collaboration with local organizations, government agencies and veteran service providers.

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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$334,852 and one Authorized Position (AP) for a Deputy City Manager for the City Manager's Office.
- Increases by \$174,968 and one AP for a Intergovernmental Relations Manager to lead a new Intergovernmental Relations Unit consisting of Directions Home, Education Strategies, and Veterans Affairs.
- Decreases by (\$317,416) and one AP for an Assistant City Manager to delete a vacant position.
- Decreases by (\$221,483) and one AP for a Government Affairs Liaison for a position transferred to the City Attorney's Office.
- Decreases by (\$696,613) in operating costs which includes \$46,653 for a temporary intern position associated with the transfer of the Government Relations division to the City Attorney's Office.
- Increases by \$386,015 for salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- Increases by \$30,559 to fund recently filled positions for a full year.
- Decreases by (\$71,055) for contractual operating expenses.
- Decreases by (\$423,163) for consulting agreements and professional type services.
- Decreases by (\$709,844) for budgeted salary and benefits savings and other related benefits.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Directions Home Program				
Directions Home is a city program aimed at making homelessness rare, short term and non-recurring.				
Percentage of PSH* clients who are housed within 60 days	43%	49%	70%	90%
Percentage of RRH** clients who increase income at program exit	74%	67%	70%	70%
Percentage of RRH clients who are housed within 30 days	63%	40%	70%	95%
Percentage of Rapid Exit*** clients who didn’t return to homelessness within one year of exit	97%	87%	88%	90%
Number of households diverted or housed with Rapid Exit	252	360	360	360

*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 rehousing (RRH) is the combination of short-term (usually one year) of housing assistance and case management for those who are homeless; often, this intervention serves families who need assistance connecting to employment.

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

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	\$ 37,693	\$ 14,368	\$ 14,368	\$ 40,000	\$ 25,632	178.4 %
Other	3,400	428	428	428	—	0.0 %
Transfer In	—	—	364,662	—	—	0.0 %
Total Revenues	41,093	14,796	379,458	40,428	25,632	173.2 %
Expenses						
Salaries & Benefits	1,776,493	2,033,058	2,033,058	2,217,308	184,250	9.1 %
Gen Operating & Maintenance	795,358	672,546	1,037,208	681,531	8,985	1.3 %
Total Expenses	2,571,851	2,705,604	3,070,266	2,898,839	193,235	7.1 %
Grand Total	\$ (2,530,758)	\$ (2,690,808)	\$ (2,690,808)	\$ (2,858,411)	\$ (167,603)	6.2 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	17.00	17.00	19.00	19.00	2.00	2.00
Total	17.00	17.00	19.00	19.00	2.00	2.00

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; oversee the public information process and ensure compliance with the Public Information Act; and provide for efficient and effective life-cycle management of all records of the City. To achieve the mission the Office is divided into five core functional areas:

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.

Public Information Program

The City Secretary's Office serves as the city-wide coordinator for the Public Information Program including the intake of all requests from the public, coordinating and processing the requests, preparing guides and conducting training for departmental liaisons, auditing requests to ensure deadlines are met, submitting requests for opinions from the Attorney General and serving as a point of contact with residents.

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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$203,817 in salary and benefits and two authorized positions (APs) for the increased demands within the City Secretary's Office.
- Increases by \$95,515 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Decreases by (\$20,366) in General Operating & Maintenance for Other Contractual Services and Commercial Insurance Premiums.
- Decreases by (\$33,035) in salary and benefits due to budgeted vacancy savings rate that produces salary savings.
- Increases by \$25,632 in Charge for Services due to a higher volume of open records requests within the Records and Information Management division.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Increase the number of City divisions using Laserfiche to store and provide access to their records/documents.	21	22	26	26
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%	95%	95%
Number of documents scanned/saved into Laserfiche annually	9860	7220	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%
Percent of public information liaisons who have completed training requirements	49	21	75	75
Number of public information requests processed within established deadlines	28,609	19,464	32,000	32,000
Number of public information requests processed	38,389	24,815	40,000	40,000

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
License & Permits	\$ 2,380,692	\$ 18,050	\$ 38,050	\$ 25,528	\$ 7,478	41.4 %
Charge for Service	2,912,392	2,973,025	2,973,025	2,660,205	(312,820)	-10.5 %
Other	40,998	102,160	82,160	31,524	(70,636)	-69.1 %
Transfer In	1,925,179	3,170,588	3,170,588	3,383,305	212,717	6.7 %
Total Revenues	\$ 7,259,261	6,263,823	6,263,823	6,100,562	(163,261)	(2.6)%
Expenses						
Salaries & Benefits	19,694,429	19,976,855	19,326,855	20,081,974	105,119	0.5 %
Gen Operating & Maintenance	7,292,227	6,893,108	7,543,108	7,091,228	198,120	2.9 %
Capital Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	174,000	205,000	205,000	—	(205,000)	-100.0 %
Total Expenses	\$ 27,160,656	\$ 27,074,963	\$ 27,074,963	\$ 27,173,202	\$ 98,239	0.4 %
Grand Total	\$(19,901,395)	\$(20,811,140)	\$(20,811,140)	\$(21,072,640)	\$ (261,500)	1.3 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	240.00	240.00	244.00	243.00	4.00	3.00
Grant Funds	5.00	7.68	—	—	(5.00)	(7.68)
Total	245.00	247.68	244.00	243.00	-1.00	-4.68

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, 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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$147,027 and one authorized position (AP) for a Purchasing Manager using an overage position created when Environmental Services was separated from Code Compliance at the beginning of fiscal year 2024.
- Increases by \$135,356 and one AP for a Communications Coordinator using an overage position created when Environmental Services was separated from Code Compliance at the beginning of fiscal year 2024.
- Increases by \$83,247 and one AP for an Administrative Assistant using an overage position created when Environmental Services was separated from Code Compliance at the beginning of fiscal year 2024.
- Increases by \$17,451 and one AP for a Veterinarian by decreasing one fulltime veterinarian position and creating 2 part time veterinarian positions which are easier to fill in the current market.
- Increases by \$859,924 for salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- Increases by \$277,830 for indirect cost allocations.
- Increases by \$62,349 to adjust some positions for full year funding.
- Decreases by (\$80,721) for one-time cost adjustment and IT allocation corrections.
- Decreases in revenue by (\$82,508) for pet adoptions when fees are waived to encourage more adoptions at overcrowded animal shelters.
- Decreases in revenue by (\$312,000) mostly associated with a downturn in the housing market including mowing (\$272,401) and multifamily (\$71,018).
- Decreases by (\$205,000) for no transfer out for vehicle replacement for FY2025.
- Decreases by (\$1,200,235) for budgeted salary and benefit savings (\$855,351) and includes retirement \$(123,479), regular salary (\$73,440) and a few other salary and benefit accounts.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 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	7	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%	93%	95%	95%
95% of vacant and open structures that are secured within 30 days	94%	94%	95%	95%
Maintain a 70% owner initiated abatement for high grass violations	84%	80%	70%	70%
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%	81%	90%	90%
Increase the number of adoptions by 10% annually	1.3%	(0.4)%	10% over	10% over
Increase number of stray dogs returned to owner in the field by 10% annually	17%	16%	10% Over	10% Over

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenue						
Other	\$ 625	\$ —	\$ —	\$ —	—	0.0 %
Use of Fund Balance	—	—	87,450	—	—	0.0 %
Total Revenues	\$ 625	\$ —	\$ 87,450	\$ —	\$ —	0.0 %
Expenses						
Salaries & Benefits	3,850,594	4,804,945	4,804,945	5,270,267	465,322	9.7 %
Gen Operating & Maintenance	969,687	1,074,045	1,161,495	1,050,859	(23,186)	-2.2 %
Transfer Out & Other	—	180,000	180,000	—	(180,000)	-100.0 %
Total Expenses	\$ 4,820,281	\$ 6,058,990	\$ 6,146,440	\$ 6,321,126	\$ 262,136	4.3 %
Grand Total	\$ (4,820,281)	\$ (6,058,990)	\$ (6,146,440)	\$ (6,321,126)	\$ (262,136)	4.3 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	47.00	47.00	49.00	49.00	2.00	2.00
Total	47.00	47.00	49.00	49.00	2.00	2.00

DEPARTMENT PURPOSE AND GOALS

Residents and visitors want effective, accurate and timely information, as well as ways to share thoughts and concerns with city employees, department leaders and elected officials. The Communications and Public Engagement Department (CPE) helps to make that happen.

The CPE team works with a variety of stakeholders to share city messages across a variety of communication channels. They also take feedback and ideas from the community back to city officials to create an inclusive and responsive city government. Residents and visitors want effective, accurate and timely information, as well as ways to share thoughts and concerns with city employees, department leaders and elected officials. The Communications and Public Engagement Department (CPE) helps to make that happen.

The CPE team works with a variety of stakeholders to share city messages across a variety of communication channels. They also take feedback and ideas from the community back to city officials to create an inclusive and responsive city government.

The Department is composed of four divisions:

Strategic Communications

- Internal & External Communications
- Translation
- Media Relations
- Website Management

General Fund

- Special Events

Community Engagement

- Public Meetings
- Neighborhoods
- Schools
- Volunteer Program

Fort Worth Television

- Council meeting recording
- Council committee meeting recording
- Video production
- FW TV Programming

Customer Care

- 311 Fort Worth Contact Center
- My FW Team

Strategic Communications

The Strategic Communications division manages various facets of the City's communication, including the City News e-newsletter, media relations, email marketing, internal and external communications in English and Spanish, social media, graphic design, and maintenance of the City's website. Additionally, the CPE office is responsible for coordinating media relations and handling inquiries for the City of Fort Worth. Media inquiries can be submitted online. The CPE office also oversees the content management of the city's website, fortworthtexas.gov.

Community Engagement

The Community Engagement division works with residents to strengthen neighborhood capabilities and establish communication networks among key stakeholders within the city. These stakeholders encompass faith-based groups, neighborhood associations, schools, and nonprofit organizations. Ensuring effective communication with these diverse groups is crucial for the city's initiatives and programs to thrive. Additionally, the division manages community outreach and educational efforts through consistent interaction with neighborhood associations, schools, and community organizations. It also conducts training sessions on various subjects and coordinates special events and meetings. Furthermore, the division oversees the City's many volunteer programs.

FWTV

The FWTV division, in partnership with the community, produces diverse and innovative programs for and about Fort Worth. They capture and catalog City Council meetings for viewing online on TV or on YouTube.

Customer Care

The Customer Care division includes the 311 Fort Worth Contact Center, and the MyFW app with Web Intake Multi-language feature. Staff in this division respond to all resident contacts that come in through the City's primary phone number, chat, texts, web Intake, MyFW app, email and voice mail channels. The division is the sole support for the City's Customer Relationship Management system - MyFW - which includes all platforms – Web Intake, Texting, Worker App and Citizen App.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$108,552 for the addition of one authorized position (AP) due to the growth in the department, accountability and quality improvement in overseeing administrative functions for operations to run smoothly and align with organization’s goals.
- Increases by \$90,343 for the addition of one AP due to converting a temporary position into a full-time, permanent role for organization needs to retain talent, manage increased workloads and address ongoing operational needs.
- Increases by \$221,489 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Decreases by (\$86,000) in Other Contractual Services for Granicus contract now managed by the IT department.

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
License & Permits	\$ 17,290,113	\$ 17,517,649	\$ 17,517,649	\$ 19,441,147	\$ 1,923,498	11.0 %
Charge for Service	7,558,107	7,732,698	7,732,698	8,723,593	990,895	12.8 %
Other	789,812	785,000	785,000	908,438	123,438	15.7 %
Transfer In	5,434,958	2,521,800	2,521,800	2,425,333	(96,467)	-3.8 %
Use of Fund Balance	—	—	202,000	—	—	0.0 %
Total Revenues	31,072,990	28,557,147	28,759,147	31,498,511	2,941,364	10.3 %
Expenses						
Salaries & Benefits	20,409,403	24,214,705	24,214,705	24,781,804	567,099	2.3 %
Gen Operating & Maintenance	5,789,351	5,007,497	5,209,497	5,248,706	241,209	4.8 %
Transfer Out & Other	250,000	—	—	—	—	0.0 %
Total Expenses	\$ 26,448,754	\$ 29,222,202	\$ 29,424,202	\$ 30,030,510	\$ 808,308	2.8 %
Grand Total	\$ 4,624,236	\$ (665,055)	\$ (665,055)	\$ 1,468,001	\$ 2,133,056	(320.7)%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	242.00	241.75	240.00	239.75	(2.00)	(2.00)
Grant Funds			—	—	—	—
Total	242.00	241.75	240.00	239.75	(2.00)	(2.00)

DEPARTMENT PURPOSE AND GOALS

The Development Services Department’s mission is to work together to build thriving neighborhoods and an equitable community by helping people make sound decisions to create safe, orderly, and sustainable development. Our vision is to collaborate with the development and community stakeholders to guide growth through innovative, inclusive, and accountable relationships and provide an exemplary customer experience. The Department currently has five divisions.

The Customer Care Division is responsible for human resources and customer service, which includes a call center and permit intake. It also oversees contract management, which coordinates administrative requirements for developer-led installation of public and private infrastructure (roads, water lines, sanitary and storm sewers, stormwater controls, and signage, in addition to certain real property contracts).

The Development Coordination Division is comprised of five sections. The Platting Section administers the city's subdivision regulations and implements the city's annexation policy. The Strategic Operations section is tasked with monitoring permit data, managing City-wide permitting system, and acting as a liaison with IT for projects and technology products. This section also includes the Transportation Impact Fee Office that is responsible for managing the city's Transportation Impact Fee Program and leveraging the funds to build public roadway infrastructure via Public/Private Partnerships. The Project Facilitation section is charged with helping expedite significant and signature development projects by heading inter-departmental project teams, negotiating special review accommodations, and acting as the developer's liaison throughout the development review process while also ensuring that the city's regulations and project requirements are met. 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 Business Support section prepares, tracks, and monitors the department's budget, leads out in the business plan, manages purchasing, accounts payable, accounts receivable, audits, and has recently added financial review of the permitting system to facilitate process improvements related to financial recording in the City-wide permitting system, Accela Automation.

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

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

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Decreases by one authorized position (AP) for Sr. Capital Financial Analyst transferred to the Traffic & Public Works Department to improve the tracking, planning, reconciling and reporting of Capital funds.
- Decreases by (\$92,455) and one AP for a Sr. Combo Inspector due to long-term vacancy reductions.
- Increases by \$1.21 million in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$202,058 for second quarter reclassification of 70 existing positions, as recommended by a 2024 Structural Efficiency study.
- Increases by \$168,623 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs.
- Decreases by (\$658,771) in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- The cost of the above is offset by \$3,227,356 million in revenue fee increases.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Customer Care				
Percent (%) of call wait-times within 3 minutes	N/A	N/A	95%	95%
Percent (%) Customer Relationship Management (CRM) calls responded to within 2 business days	N/A	N/A	95%	95%
Percent (%) of in-person wait time within 15 minutes	N/A	N/A	95%	95%
Contract Management Section				
Percent (%) of Storm Water Facilities Maintenance Agreements and Encroachment applications to execution within 7 business days (CM team time)	N/A	N/A	95%	95%
Percent (%) of CFA applications to execution of Community Facilities Agreement within 9 business days (CM team time)	N/A	N/A	95%	95%
Percent (%) of IRPC Easement, Easement Vacation, and Non-IPRC Easements application to execution within 10 business days (CM team time)	N/A	N/A	95%	95%
Human Resources				
Percent (%) of errors found and cleared in the biweekly time & labor variance report by Tuesday at 12 pm	N/A	N/A	100%	100%
Percent (%) of time from submission to approval for ePAR's on transfers, resignations within 1 business days	N/A	N/A	95%	95%
Percent (%) of Submitted responses to employees' ADA accommodation request to the City's HR Coordinator within 4 business days	N/A	N/A	100%	100%
Zoning Plan Review, Planners & Case Mgmt				
Percent (%) of zoning case review comments provided to applicant within 7 business days	N/A	N/A	95%	95%

General Fund

Development Services

Percent (%) of zoning case review comments provided to applicant within 7 business days	N/A	N/A	95%	95%
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Percent (%) of building permit initial reviews completed within 5 business days	N/A	N/A	95%	95%
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Percent (%) of building permit review times from intake to submit first comment within 1 business day	N/A	N/A	95%	95%
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Historic Preservation & Design

Percent (%) of review times from intake of complete application to issuance of Certificate of Appropriateness (COA) within 11 business days	N/A	N/A	95%	95%
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Percent (%) of HCLCs intake to case being heard at the Historic & Cultural Landmark Commission (HCLC) within 25 business days	N/A	N/A	95%	95%
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Percent (%) of UF first review within 5 business days	N/A	N/A	95%	95%
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Downtown, Urban Forestry and Zoning Appeals

Percent (%) of intake for expedited Zoning Verification Letters application to issuance within 3 business days	N/A	N/A	95%	95%
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Percent (%) of the intake of sign application to first review for Downtown Design Review Board (DDRB) within 5 business days	N/A	N/A	95%	95%
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Business Support

Percent (%) of actual Revenue within Projected Revenue	N/A	N/A	10%	10%
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Percent (%) of actual Expenses within Projected Expenses	N/A	N/A	10%	10%
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Percent (%) of invoices paid within 30 days per state law	N/A	N/A	100%	100%
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Development Facilitation

Percent (%) of overall customer satisfaction with the effectiveness of the PDC in delivering site	N/A	N/A	95%	95%
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Percent (%) of application to invites for PDC scheduled meeting time within 5 business days	N/A	N/A	95%	95%
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General Fund

Development Services

Percent (%) of all reviews completed with comments in the PDC record 10 business days prior to scheduled PDC	N/A	N/A	95%	95%
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Strategic Operations

Percent (%) of time for DAC and IR drafts submitted to executive leadership within the first 2 business days each month	N/A	N/A	95%	95%
Percent (%) of first response of all Accela tickets within 2 business days	N/A	N/A	95%	95%
Percent (%) of response time for PIRs completed within 9 business days (less than the federally required 10 business days)	N/A	N/A	95%	95%

Transportation Impact Fee Program

Percent (%) of residential transportation impact fee analysis are completed within 7 business days	N/A	N/A	95%	95%
Percent (%) of commercial transportation impact fee analysis are completed within 7 business days	N/A	N/A	95%	95%
Percent (%) of time from Credit Agreement complete application to first draft (City time) within 15 business days	N/A	N/A	95%	95%

Platting & Annexation

Percent (%) of platting decisions made within 30 day shot clock and 15-day shot clock	N/A	N/A	100%	100%
Percent (%) SB 2038 ETJ Release petitions are verified and approved within 10 business days	N/A	N/A	95%	95%
Percent (%) Platting customer satisfaction survey for highly satisfied and satisfied surveys for Platting process	N/A	N/A	95%	95%

Communication

Percent (%) of DSD webpages review every six months	N/A	N/A	100%	100%
Percent (%) of TV news media requests answered within 1 business day	N/A	N/A	50%	50%
Percent (%) of total of 5 annual city news/ roundup articles created on DSD processes, changes, or highlights	N/A	N/A	100%	100%

Infrastructure Plan Review Center (IPRC)

General Fund

Development Services

Percent (%) of 1st plan reviews completed within in 10 business days	N/A	N/A	95%	95%
Percent (%) of IPRC records with 2 or less compliance review iterations	N/A	N/A	95%	95%
Percent (%) of time from post-plan approval to construction package out within 16 business days (IPRC time excluding CFA)	N/A	N/A	95%	95%

Stormwater Development Services

Percent (%) of drainage reviews (SW review time) completed within in 10 business days	N/A	N/A	90%	90%
Percent (%) of floodplain reviews (SW review time) completed within in 15 business days	N/A	N/A	90%	90%
Percent (%) of grading permits reviewed within 10 business days	N/A	N/A	95%	95%

Transportation Development Review

Percent (%) of TIA Study reviews completed within 10 business days	N/A	N/A	95%	95%
Percent (%) of sidewalk waiver reviews that occur within 5 business days	N/A	N/A	95%	95%
Percent (%) of IPRC 1st plan reviews completed within 10 business days	N/A	N/A	95%	95%

Water Development Services

Percent (%) of IPRC 1st plan reviews completed within 10 business days	N/A	N/A	95%	95%
Percent (%) of encroachment reviews completed within in 5 business days	N/A	N/A	95%	95%
Percent (%) of plat reviews completed within in 10 business days (1st iteration)	N/A	N/A	95%	95%

XTeam

Percent (%) of full plan review time from application acceptance to XTeam meeting facilitated within 5 business days	N/A	N/A	90%	90%
Percent (%) average time for revisions and corrections within 3 business days	N/A	N/A	90%	90%
Percent (%) highly satisfied and satisfied customer satisfaction survey for XTeam	N/A	N/A	90%	90%

Building Plan Examiners

General Fund

Development Services

Percent (%) initial commercial building plan reviews completed within 7 business days	N/A	N/A	95%	95%
Percent (%) of Accepted 24-hour applications reviewed within 1 business day	N/A	N/A	95%	95%
Percent (%) highly satisfied and satisfied customers satisfaction survey for building plan review process	N/A	N/A	90%	90%

Building Inspection

Percent (%) inspections completed by the requested date	N/A	N/A	98%	98%
Percent (%) of all inspections to be video inspections	N/A	N/A	20%	20%
Percent (%) highly satisfied and satisfied customer satisfaction survey for inspectors	N/A	N/A	90%	90%

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Other	10	—	—	—	—	0.0 %
Use of Fund Balance	—	—	141,114	—	—	0.0 %
Total Revenues	10	—	141,114	—	—	—
Expenses						
Salaries & Benefits	1,797,467	1,951,375	1,951,375	2,029,568	78,193	4.0 %
Gen Operating & Maintenance	887,646	683,863	1,224,977	833,968	150,105	21.9 %
Total Expenses	2,685,113	2,635,238	3,176,352	2,863,536	228,298	8.7 %
Grand Total	\$ (2,685,103)	\$ (2,635,238)	\$ (3,035,238)	\$ (2,863,536)	\$ (228,298)	8.7 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	16.00	14.89	16.00	14.89	—	—
Grant Funds	6.00	6.61	6.00	6.61	—	—
Total	22.00	21.50	22.00	21.50	—	—

DEPARTMENT PURPOSE AND GOALS

The mission of the Diversity & Inclusion Department is to support City Council priorities of economic development, community investment, community safety, infrastructure, responsible growth and fiscal responsibility by developing resident resilience, opportunity, and access to ensure a thriving Fort Worth community. We educate stakeholders on best practices in municipal optimization of services for all residents, and promote the enforcement of city ordinances, state and federal regulations including Capital Access, Non-Discrimination, Business Equity and Title II- Americans with Disabilities Act (ADA), and Title VI. The department also promotes progress in municipal service delivery, internal workforce development, capital projects, and quality of life for all residents in public safety, economic development, education, governance, health, housing and transportation.

The Department has three divisions: Business Opportunity, Civil Rights, and Municipal Access.

The Business Opportunity Division supports capacity building efforts for aspiring, and existing small local businesses including business equity, Veteran and Service Disabled Veteran firms, leads efforts to address fairness in City contracting and procurement, and assists small, local emerging firms in gaining access to prime contracting and sub-contracting opportunities offered through city procurement in compliance with the City Council-approved Business Equity Ordinance or its most recent version.

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

The Municipal Access Division supports the enforcement of the City Credit Access Business Ordinance, data analysis, and visualization of municipal service delivery for community decision-making stakeholders. The division provides best practice recommendations for key areas of outreach for criminal justice, economic development, education, governance, health, housing, and transportation as outlined in the community led recommendations of the Race and Culture Initiative accepted by City Council 2018.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$104,000 in Contractual Commitments for improvements in meaningful outcomes for business start ups in areas of City contracting and procurement needs, firms that are certified, and growth in our marketplace.
- Increases by \$78,193 in Salary and Benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by \$46,105 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Civil Rights Enforcement				
<p>The Civil Rights Enforcement Division works to provide equitable treatment and justice for all under the law by providing education on and enforcing the civil rights of Fort Worth residents in employment, housing, places of public accommodation, Americans with Disabilities, and Title VI in City programs and services in compliance with the Human Relations Ordinance (Chapter 17 of City Code) and Americans with Disabilities Act.</p>				
Report 5% progress on updated ADA Transition Plan compliance activities for transportation, built environment, facilities, and programs	100%	100%	100%	100%
FHAP agency will close 100% of fair housing complaints filed during the case processing period within 100 days.	72%	100%	100%	100%
FEPA agency will close 100% of fair employment complaints filed during the case processing period with 180 days.	90%	100%	100%	100%
Ensure 95% compliance with executed conciliation agreements	100%	100%	100%	100%
Business Equity				
<p>The Business Equity Division supports capacity building efforts for aspiring, and existing minority and women business enterprises, leads efforts to close racial and gender gaps in City contracting and procurement, and assists small, minority-owned and women-owned businesses in gaining access to prime contracting and sub-contracting opportunities offered through city procurement in compliance with the City Council-approved Business Diversity Enterprise (BDE) Ordinance No. No. 20020-12-2011 or its most recent version.</p>				
City Departments meet or exceed the Business Equity goal of 16% to support local Business Equity Firms in marketplace	27 %	29 %	31 %	16 %
Meet or exceed the City Business Equity goal of 25% of all applicable citywide contracts over \$100,000.	17 %	22 %	25%	25 %
1% increase in the number of available Business Equity firms in our marketplace	100%	100%	100%	100%

Municipal Equity

The Municipal Access Division supports the enforcement of the City Credit Access Business (CAB) Ordinance, Social Vulnerability Index data analysis, and visualization of municipal service delivery for decision-making in collaboration the FWLab. The division provides education, programming and best-practice recommendations that increase quality of life for all residents in the specific areas of criminal justice, economic development, education, governance, health, housing, and transportation as outlined in the community-led recommendations of the Race and Culture Initiative accepted by City Council 2018.

Increase the documented disclosure rates to residents of total costs of principal, interest, and assessed fees required by Credit Access Businesses lending in Fort Worth by 5% annually.	0 %	0 %	5 %	100 %
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Number of monthly update reports to the Human Relations Commission for their monitoring of the Thriving Together strategy recommendations.	9 %	9 %	9 %	9 %
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Decrease municipal service delivery Social Vulnerability Index (SVI) gaps for capital delivery projects in Transportation, Water, Economic Development, Waste Water, Development Services, Parks and Recreation, and Environmental Services by 1.5% within 3 years.	0 %	0 %	5 %	100 %
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DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	—	135,000	135,000	88,969	—	0.0 %
Use of Money & Property	187,769	952,920	952,920	958,844	5,924	0.6 %
Other	20,500	6,000	6,000	6,000	—	0.0 %
Transfer In	1,000,452	853,273	853,273	725,588	(127,685)	-15.0 %
Use of Fund Balance	—	—	386,470	—	—	
Total Revenues	1,208,721	1,947,193	2,333,663	1,779,401	(121,761)	(6.3)%
Expenses						
Salaries & Benefits	1,843,741	2,472,752	2,472,752	2,491,528	18,776	0.8 %
Gen Operating & Maintenance	35,495,353	37,800,468	38,186,938	38,097,647	297,179	0.8 %
Transfer Out & Other	5,755,760	9,273,910	9,273,910	9,110,140	(163,770)	-1.8 %
Total Expenses	43,094,854	49,547,130	49,933,600	49,699,315	152,185	0.3 %
Grand Total	\$(41,886,133)	\$(47,599,937)	\$(47,599,937)	\$(47,919,914)	\$ (273,946)	0.6 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	18.00	18.00	18.00	18.00	—	—
Grant Funds	4.00	4.00	4.00	4.00	—	—
Total	22.00	22.00	22.00	22.00	—	—

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: Compliance, TIFs/PIDs, and Research; Revitalization, Small Business, and Workforce; and Recruitment and Retention.

The Compliance, Tax Increment Financing Districts (TIFs), Public Improvement Districts (PIDs), and Research Division oversees the development and implementation of departmental goals, objectives, policies, and priorities. In addition, overall operational activities, including budget key performance indicators (KPIs), oversight of TIFs and PIDs, compliance with Chapter 380 and tax abatement agreements, research of economic trends and demographics, and administration of component units, payroll, and human resources functions.

The Revitalization, Small Business, and Workforce 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. This division focuses on growing and retaining small businesses in the City of Fort Worth through leading efforts to grow out and leverage the many resources offered not only through our economic development toolkit but 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 Recruitment and Retention Division is responsible for 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 works in conjunction with the newly established Fort Worth Economic Development Partnership to actively promote and market the City of Fort Worth as one of the top destinations for business development, retention, and expansion.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$91,479 in General Operations & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by \$25,000 in General Operations & Maintenance to support statutory requirement for PID funding from exempt jurisdictions (CH.372-014) Texas Local Government Code.
- Increases by \$20,000 in General Operations & Maintenance to fund payments of City’s PID Assessments that are state mandated (CH.372-014) Texas Local Government Code.
- Increases by \$18,776 in Salary and Benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.

Key Measures	FY23 Actual	FY24 Estimated	FY25 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.				
Ratio of Capital Improvements vs incentives	17	4	10	10
Percent of attracted jobs with average wage at or above the City of Fort Worth median	100%	100%	100%	100%
Total jobs committed from incented projects approved this fiscal year	3,170	250	2,000	2,000
Progress to date towards goal of 200 thousand square feet annually of new office space downtown. (to date 52,579 sq ft have been added)	0	0	200,000	200,000
Progress towards goal of 3 million square feet annually of new industrial space in Fort Worth by 2026 (to date 33,183,706 have been added)	9,902,209	5,533,199	3,000,000	3,000,000
Progress towards goal of 200 new hotel rooms delivered annually within a 10-minute walk of the Convention Center (to date 1,071 rooms have been added)	245	104	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	56%	33%	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	1,420	250	1,500	1,500
Capital investment of incented projects in target industries	\$278,850,000	\$1,000,000	100,000,000	100,000,000

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.

Progress towards goal of \$25 million annually in capital investment within revitalization target areas	71,000	10,200,000	25,000,000	25,000,000
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Increased investment in revitalization target areas as tracked by value of commercial permits issued for new construction or revitalization	\$96,820,247	\$28,480,127	\$50,000,000	\$50,000,000
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Increased Appraised value of revitalization target areas	18.70%	NA	10%	10%
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Increased taxable value of TIF Districts	20.20%	NA	10%	10%
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Incentive Compliance and Planning

Ensure that all incentive agreements are reviewed for compliance with performance requirements and report findings to assist the Planning & Data Analytics Department forecast expenditures during the fiscal year

Total jobs added from incented projects currently in compliance	24,236	23,806	20,000	20,000
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Total jobs added from incented projects in target industries	12,861	14,655	10,000	10,000
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Percentage of projects meeting Business Equity Firm commitments	46%	51%	75%	75%
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DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
License & Permits	\$ —	\$ 3,090,675	\$ 3,090,675	\$ 3,163,365	\$ 72,690	2.4 %
Charge for Service	—	337,577	337,577	343,728	6,151	1.8 %
Other	—	14,920	14,920	12,820	(2,100)	-14.1 %
Total Revenues	—	3,443,172	3,443,172	3,519,913	76,741	—
Expenses						
Salaries & Benefits	—	3,616,675	3,616,675	3,804,119	187,444	5.2 %
Gen Operating & Maintenance	—	762,673	762,673	956,972	194,299	25.5 %
Transfer Out & Other	—	210,000	210,000	—	(210,000)	-100.0 %
Total Expenses	—	4,589,348	4,589,348	4,761,091	171,743	3.7 %
Grand Total	\$ —	\$ (1,146,176)	\$ (1,146,176)	\$ (1,241,178)	\$ (95,002)	8.3 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	40.00	40.00	41.00	39.84	1.00	(0.16)
Grant Funds	4.00	7.68	4.00	7.68	—	—
Environmental Protection	89.00	86.30	89.00	86.63	—	0.33
Solid Waste	70.00	70.00	70.00	70.33	—	0.33
Total	203.00	203.98	204.00	204.48	1.00	0.50

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 is funded through the City of Fort Worth’s General Fund. The Consumer Health Division includes a range of inspection and monitoring services to protect residents and visitors from environmental health challenges. Promoting clean, safe and sanitary establishments and practices protects consumers from negative health impacts (e.g., food-borne illness, vector-borne disease). Consumer Health activities include issuing health permits, performing routine health inspections and conducting complaint investigations to support restaurants, grocery stores, other food establishments, temporary food locations, public swimming pools/spas, childcare centers and hotels/motels. The Division also provides health-related building plan reviews, food handler training, pool operator training and oversees the mosquito surveillance program to ensure proactive measures to control vector diseases and to reduce the risk of exposure to residents. The Division supports emergency preparedness and response efforts for public health emergencies (e.g., disease outbreaks, water main breaks/boil water notices, etc.)

FY2024 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$83,508 and one authorized position (AP) for a Director with the balance of expense shared equally with the Environmental Protection Fund \$81,052 and the Solid Waste Fund \$81,052 to provide senior leadership for the Environmental Services Department.
- Increases by \$231,992 for previously approved costs associated with pay for performance, rising health care costs, pension contributions and indirect cost allocations.
- Increases by \$102,634 for supplemental adjustments to provide full year funding for several new positions.
- Increases by \$99,081 for contractual operating expenses mostly associated with the transfer of contractual street cleaning from Transportation and Public Works.
- Increases by \$62,698 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increase by \$30,000 for contractual expenses for underpass street cleaning.
- Decreases by (\$210,000) as a result of not ordering any new vehicles for FY2025.
- Decreases by (\$230,690) for budgeted salary and benefits savings (\$135,183) and related benefit account savings.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 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%	99%	95%	99%
% completion of required inspection at high risk permitted restaurants, daycares, pools, motels & hotels	91%	47%	95%	100%

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$529,689,083	\$579,970,842	\$579,970,842	\$618,412,487	\$ 38,441,645	6.6 %
Sales Tax	233,231,141	250,000,000	250,000,000	252,700,000	2,700,000	1.1 %
Other Tax	59,619,493	64,430,496	64,430,496	62,605,580	(1,824,916)	-2.8 %
License & Permits	473,183	412,350	412,350	490,600	78,250	19.0 %
Intergovernmental	105,751	121,200	121,200	121,200	—	0.0 %
Charge for Service	13,866,004	15,719,993	15,719,993	18,232,411	2,512,418	16.0 %
Use of Money	27,205,596	354,598	354,598	400,373	45,775	12.9 %
Other	478,238	471,467	471,467	372,987	(98,480)	-20.9 %
Transfer In	42,029,046	40,556,796	40,556,796	43,531,049	2,974,253	7.3 %
Use of Fund Balance	—	—	188,704	—	—	0.0 %
Total Revenues	906,723,967	952,039,742	952,226,446	996,866,687	44,828,945	4.7 %
Expenses						
Salaries & Benefits	10,845,356	11,820,883	11,820,883	12,897,071	1,076,188	9.1 %
Gen Operating & Maintenance	2,889,139	3,230,846	3,419,550	3,880,602	649,756	20.1 %
Transfer Out & Other	12,130,000	—	—	—	—	0.0 %
Total Expenses	25,864,495	15,051,729	15,240,433	16,777,673	1,725,944	11.5 %
Grand Total	\$880,859,472	\$936,988,013	\$936,986,013	\$980,089,014	\$ 43,103,001	4.6 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	98.00	97.50	102.00	102.00	4.00	4.50
Grant Funds	—	0.50	—	—	—	(0.50)
Total	98.00	98.00	102.00	102.00	4.00	4.00

DEPARTMENT PURPOSE AND GOALS

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

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

The Accounting Division maintains the general ledger, performs grant accounting and administration, and records and tracks the city's capital assets in an accounting system conforming to city charter requirements and municipal accounting principles. This team also completes bank and balance sheet account reconciliations in addition to performing fund-level reviews to ensure the accuracy of entries made to general ledger accounts. This team manages the traditional period-end close processes and oversees interfaces from external systems into the general ledger. 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 Financial Systems Management Division is responsible for the ongoing support of the financial management software systems. This team oversees the configuration and application of software to the day-to-day business operations while the city's Information Technology Department provides the network and infrastructure for which these systems are delivered to users. This team assists in driving efficiency in business processes by applying technology solutions across the department.

The Central Purchasing Division purchases goods and services for all city departments, 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 effectively and efficiently managing the City's cash and investment portfolios, seeking the highest return possible while complying with Texas Public Funds Investment Act and applicable law. In addition, the Treasury Division is responsible for administration of the City's large and complex debt portfolio, executing vendor and payroll disbursements, and the billing and collection of a variety of city-wide revenue sources.

FY2025 Discussion AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$472,104 and four authorized positions (APs) in salary and benefits and in General Operating & Maintenance expenditures due to the transition of the Fleet Strike Force from Property Management to Financial Management Services in order to expedite procurement of vehicles and equipment.
- Increases by \$649,667 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by \$625,571 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- Increases by \$162,322 in salary and benefits due to the implementation of a department-wide salary analysis which recommended equity adjustments for 15 APs.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Accounting				
<p>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.</p>				
% of fund reviews for prior month completed by the end of the current month.	100%	100%	95%	100%
% of journal entries posted/denied within three business days from the date it was submitted	96%	93%	95%	100%
Grants closeout within 60 days of liquidation period ending	N/A	N/A	95%	100%
Average # of days to close Chartfield Maintenance tickets after required budget approval is received	3.32	3.20	3.00	3.00
Number of external audit findings (citywide)	1	0	—	—
Number of external audit findings (Component Unit/Other)	0	1	—	—
Build & send monthly Financial Report to FWLab within 3 days from the last payroll posted transaction	N/A	98.55%	100.00%	100.00%
GFOA Award for Annual Comprehensive Financial Report	Yes	N/A	Yes	Yes
# of days to produce the Annual Comprehensive Financial Report	154	152	130	130
Treasury				
<p>The Treasury Division is responsible for effectively and efficiently managing the city's cash and investment portfolios, seeking the highest return possible while complying with Texas Public Funds Investment Act and applicable law. In addition, the Treasury Division is responsible for administration of the City's large and complex debt portfolio, executing vendor and payroll disbursements, and the billing and collection of a variety of city-wide revenue sources.</p>				
Investment portfolios to provide returns in excess of 0.10% of the benchmark	4.60%	4.85%	4.6%	4.6%
% of invoices paid within 30 days from the invoice date	83.8%	83.4%	85.0%	100.0%
% of receivables that are current at the end of each month	13.9%	13.5%	25.0%	25.0%

Purchasing

The purpose of the Purchasing Division is to provide excellent customer service that focuses on collaboration and innovation in order to deliver trusted solutions to support city initiatives, streamline processes, and safeguard city resources.

Complete PeopleSoft contract renewals before the current term expires	93%	99%	90%	90%
# of days to Complete Assignment of Contract	4.25	5.18	10	10
# of days to Complete Name Change request	4.25	7.08	5	5
# of days to Award ITB procurements from the scheduled start	N/A	89.40	100	100
# of days to Award Cooperatives and ILAs from the scheduled start	N/A	15.20	30	30

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
License & Permits	\$ 1,411,045	\$ 1,119,139	\$ 1,119,139	\$ 1,336,500	\$ 217,361	19.4 %
Charge for Service	1,134,067	1,158,218	1,158,218	1,024,000	(134,218)	-11.6 %
Use of Money & Property	7,705	—	—	—	—	0.0 %
Other	912,706	709,649	709,649	970,000	260,351	36.7 %
Transfer In	59,501	59,501	59,501	59,500	(1)	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	3,525,024	3,046,507	3,046,507	3,390,000	343,493	11.3 %
Expenses						
Salaries & Benefits	179,760,080	190,660,571	190,660,571	196,169,663	5,509,092	2.9 %
Gen Operating & Maintenance	20,903,011	22,716,294	22,453,737	23,250,245	533,951	2.4 %
Transfer Out & Other	4,115,410	59,501	322,058	59,500	(1)	0.0 %
Total Expenses	204,778,501	213,436,366	213,436,366	219,479,408	6,043,042	2.8 %
Grand Total	\$(201,253,477)	\$(210,389,859)	\$(210,389,859)	\$(216,089,408)	\$(5,699,549)	2.7 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	1,112.00	1,111.25	1,112.00	1,111.25	—	—
Grant Funds	8.00	7.48	8.00	7.48	—	—
Total	1,120.00	1,118.73	1,120.00	1,118.73	—	—

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 administers 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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$5,230,290 for scheduled increase in civil service employee pay that is outlined in the current Collective Bargaining Agreement.
- Increases by \$3,065,445 in salary and benefits for pay band adjustment, rising health care costs and pension contributions.
- Increases by \$947,392 in General Operating & Maintenance for previously approved costs associated with Risk Management and IT Solutions allocation costs.
- Increases by \$199,885 in Equipment to develop a gear exchange program for firefighting gear through GEAR-1.
- Decreases by (\$349,354) in Operating & Maintenance for previously approved costs associated with the trainee budget to align with attrition rate.
- Decreases by (\$2,669,723) in salary and benefits due to a one-time cost of 70 fire trainee positions added last year. The department will retain funding for its standard recruitment class of 25 per fiscal year.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 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%
Emergency Management				
Community Connect is web-based application where residents and businesses can easily and securely share important information about their households with first responders before the next emergency. This application has a section to enter information on household members or employees who may have access or functional needs that would require special assistance before, during or after an emergency or disaster. Code Red is a mass notification system that allows public safety officials to alerts residents in the communities that they serve, through text, email, and voice messages. It replaced the NIXLE platform in January 2020. Preparedness and response capabilities are maintained and enhanced when responsible staff train and exercise together on an ongoing basis.				
# participants in Community Connect	NA	244	7,000	N/A
# participants in Code Red	65,984	118,006	200,000	N/A
Community Risk Reduction				
Proactive outreach to the community providing fire and other emergency risk reduction education/information.				
# of commercial fire inspections completed	4,175	3,759	7,500	9,900
# citizens who received public education	62,949	23,878	75,000	75,000
Emergency Call Center/Dispatch				
Answer 911 calls for emergency assistance and dispatch appropriate Fire Department response teams.				
Emergency calls answered within 15 seconds 95% of the time	98.2%	95.6%	95.0%	100%
Emergency calls processed within 64 seconds 90% of the time	77.9%	75.2%	90.0%	100%

DEPARTMENT SUMMARY

	FY2023	FY2024	FY2024	FY2025	Chg from PY Adopted	
	Final	Adopted	Adjusted	Rec.	Amount	%
Revenues						
Use of Money	\$ —	\$ 59,808	\$ 59,808	\$ 35,048	—	0.0 %
Other	401,342	—	—	—	—	0.0 %
Transfer In	480,712	387,544	387,544	532,346	144,802	37.4 %
Use of Fund Balance	—	—	300,000	—	—	0.0 %
Total Revenues	882,054	447,352	747,352	567,394	144,802	32.4 %
Expenses						
Salaries & Benefits	3,097,896	5,575,066	5,575,066	5,878,975	303,909	5.5 %
Gen Operating & Maintenance	6,033,548	7,785,757	8,085,757	6,905,052	(880,705)	-11.3 %
Transfer Out	—	—	—	—	—	0.0 %
Total Expenses	9,131,444	13,360,823	13,660,823	12,784,027	(576,796)	-4.3 %
Grand Total	\$ (8,249,390)	\$(12,913,471)	\$(12,913,471)	\$(12,216,633)	\$ 721,598	(5.6)%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	39.00	39.00	40.00	40.00	1.00	1.00
Total	39.00	39.00	40.00	40.00	1.00	1.00

DEPARTMENT PURPOSE AND GOALS

The FWLab was formed in 2023 to align the planning and budgeting activities of the City more closely with its long-range goals and strategies and enable greater staff engagement on critical issues while incorporating principles of data analytics and Priority-Based Budgeting (PBB). The Department is responsible for forecasting demographic and economic trends as well as municipal revenues and expenditures; analyzing the fiscal impact and return on investment of policy options; conducting a variety of citywide and small-area planning studies; conducting performance and budget analyses to increase the efficiency and effectiveness of municipal operations; conducting thorough analysis of City data to provide new insights; and focus on areas that need a fresh look or are undergoing significant change. Some of the FWLab’s primary outputs for public consumption include the Comprehensive Plan, a Strategic Plan for the organization, the five-year Capital Improvements Program, and the annual Operating Budget.

The FWLab consists of the following divisions: Comprehensive Planning, Budget, Strategy and Performance, and Data Analytics. Comprehensive Planning develops the City’s Comprehensive Plan and all associated functions. The Budget division develops, monitors, and manages City budgets for each fiscal year. The Strategy and Performance division coordinates organizational plans, strategies, and performance toward Council’s Strategic Vision priorities. The Data Analytics division develops the citywide data strategy and conducts robust analytics to inform decisions.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$298,402 and two authorized positions (APs) in Salary and Benefits for the Good Natured Initiative.

- Decreases by (\$205,621) and one AP in Salary and Benefits for the transfer of one position from FWLab to the City Manager's Office.
- Increases by \$776,474 for Purchased Professional and Technical Services regarding Appraisal District costs due to appraisal increases.
- Increases by \$406,564 for funding prior year costs for one-time General Operations and Maintenance expenses and salary and benefits.
- Increases by \$196,418 in Salary and Benefits for previously approved costs associated with Full Cost Position Funding program.
- Decreases by (\$34,338) in General Operations and Maintenance for IT Allocations Adjustments and one-time costs related to Community Investment Initiatives.
- Decreases by (\$333,327) for Other Contractual Services savings and from delaying Training and Workshop costs.
- Decreases by (\$1,786,370) in General Operations and Maintenance due to the Fort Worth Public Art Program move from the FWLab to the Fort Worth Public Library.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 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
% variance in sales tax budget-actuals	11.3%	0.2%	≤3%	≤3%
% variance in property tax budget-actuals	9.9%	-0.3%	≤3%	≤3%
Comprehensive Planning Division				
Provide planning and policy advice to City officials and the community on growth and development; implement special district capital projects; facilitate central city revitalization; and promote the development of walkable urban places, in accordance with the Comprehensive Plan.				
Comprehensive Plan Annual Update Adopted by City Council	Yes	Yes	Yes	Yes
# residential units added within designated mixed-use and urban residential areas	1,208	1,413	2,500	2,500
Building permit value within designated mixed-use and urban residential areas	\$519.5 M	\$1,012.2 M	\$700 M	\$700 M

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Transfer In	\$ —	\$ —	\$ —	\$ 147,027	\$ 147,027	0.0 %
Use of Fund Balance	—	—	41,791	—	—	0.0 %
Total Revenues	—	—	41,791	147,027	147,027	0.0 %
Expenses						
Salaries & Benefits	4,633,416	4,972,166	4,972,166	5,345,586	373,420	7.5 %
Gen Operating & Maintenance	1,714,785	1,961,013	1,892,919	2,653,774	692,761	35.3 %
Transfer Out & Other	—	—	109,885	—	—	0.0 %
Total Expenses	6,348,201	6,933,179	6,974,970	7,999,360	1,066,181	15.4 %
Grand Total	\$ (6,348,201)	\$ (6,933,179)	\$ (6,933,179)	\$ (7,852,333)	\$ (919,154)	13.3 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	41.00	39.43	42.00	40.43	1.00	1.00
Group Health and Life Insurance	11.00	8.25	11.00	8.25	—	—
Retiree Healthcare Trust	—	2.25	—	2.25	—	—
Risk Financing	17.00	17.50	17.00	17.50	—	—
Total	69.00	67.43	70.00	68.43	1.00	1.00

DEPARTMENT PURPOSE AND GOALS

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

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$147,027 and one authorized position (AP) in salary and benefits to establish an HR Business Partner position under the Water & Sewer fund to support the Water department while still reporting to Human Resources, aligning with the position’s program and initiative support.
- Increases by \$500,000 in General Operating & Maintenance for a comprehensive compensation study to review the job- classification system, pay structure and minimum wage rates.
- Increases by \$264,711 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.

- Increases by \$162,686 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by \$71,075 in contractual commitments due to inflationary and growth factors.
- Increases by \$19,687 in General Operating & Maintenance for costs associated with meals as well as training and office supplies.
- Decreases by (\$39,087) in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Employee Health & Well-Being				
Administers self-insured plans for medical and worker compensation benefits offered to City employees, retirees, and their eligible spouses and/or dependents this includes an Employee/Retiree Wellness Program, and Occupational Health & Safety Program.				
90% of health plan members complete all 3 Virgin Pulse requirements.	90%	90%	90%	90%
9% utilization of the Employee Assistance Program.	9%	9%	11%	11%
Employee Relations/Labor Relations				
The Employee Relations Section conducts neutral investigations of disciplinary appeals and complaints based on discrimination and retaliation, coordinates defense of unemployment insurance claims, administers the EthicsPoint hotline, conducts training for new employees, Human Resources Coordinators and Medical Records Custodians across the organization, and provides guidance on and updates the City's Personnel Rules and Regulations.				
90% of Step 1b disciplinary appeal decisions are issued within 25 business days.	90%	90%	90%	90%
% of employee satisfaction surveys will indicate they are satisfied with the FMLA/ADA vendor's services.	85%	85%	85%	85%
95% of Civil Service discipline documents scanned into LaserFiche within 1 business day of receipt.	100%	100%	100%	100%
Employee complaint investigations will be completed within 60 calendar days – NEW Effective 10/1/2020	100%	100%	100%	100%
Classification & Compensation/Civil Service Testing				
The division provides professional research and recommendations regarding inquiries on the proper classification and compensation levels of the City's workforce in accordance with local, state, and federal guidelines. These activities include but are not limited to administration of all CFW compensation plans, job analysis, and job classification validation studies to ensure internal/external market equity.				
Complete 90% of Classification Action Requests (CARs) within 60 days.	90%	90%	90%	90%
Average annual employee turnover rate.	Less than Prior Year	Less than Prior Year	Less than Prior Year	Less than Prior Year
99% of promotional Police & Fire exam questions are upheld.	99%	99%	99%	99%

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	\$ 167,883	\$ 166,210	\$ 166,210	\$ 124,080	\$ (42,130)	-25.3 %
Fines & Forfeitures	46,819	42,370	42,370	44,000	1,630	3.8 %
Use of Money & Property	43	—	—	—	—	0.0 %
Other	17,216,100	930	930	360	(570)	-61.3 %
Use of Fund Balance	—	—	239,540	—	—	0.0 %
Total Revenues	17,430,845	209,510	449,050	168,440	(41,070)	-19.6 %
Expenses						
Salaries & Benefits	16,168,366	17,692,125	17,692,125	17,345,772	(346,353)	-2.0 %
Gen Operating & Maintenance	9,705,915	10,130,822	10,370,362	12,208,609	2,077,787	20.5 %
Transfer Out & Other	75,000	—	—	—	—	0.0 %
Total Expenses	25,949,281	27,822,947	28,062,487	29,554,381	1,731,434	6.2 %
Grand Total	\$ (8,518,436)	\$(27,613,437)	\$(27,613,437)	\$(29,385,941)	\$ (1,772,504)	6.4 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	269.00	239.58	269.00	239.56	—	(0.02)
Total	269.00	239.58	269.00	239.58	—	(0.02)

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 System-Wide Services.

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.

System-Wide Services provide the structure and systems needed to maintain library services. The division consists of six operational units including Administrative Services, Communications, Data & Analytics, Facilities Management, Human Resources & Training, and Information Technology. Each has a unique responsibility to support the system-wide delivery of library services.

In FY2025, Fort Worth Public Library will be the city's liaison with Arts Fort Worth and will manage 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 will take over administrative oversight of the service agreement between Arts Fort Worth and the City of Fort Worth. The library's strategic focus area of arts and cultural enhancement for community vitality provides an excellent opportunity for coordination and future collaboration.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$1,786,370 for the transfer of the Public Art operating budget from the FWLab where the Fort Worth Public Library will take over administrative management of the service agreement between Arts Fort Worth and the City of Fort Worth.
- Increases by \$912,130 for salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- Increases by \$290,009 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by \$293,962 for salary and benefit adjustments to reclass library manager and supervisor positions that work outside their position pay classifications.
- Decreases by (\$1,552,445) for budgeted salary and benefit savings (\$1,267,378) and reductions to associated retirement and benefit related expenses.
- Decreases by (\$7,548) for adjustments to indirect IT cost allocations.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Strategic Focus Area: Customer Engagement				
Reducing barriers to access, expanding the Library's reach, and evolving services beyond buildings				
Increase number of in-person visits by 5%	1,009,069	1,075,211	1,128,972	1,128,972
Increase number of new library cards issued by 5%	20,622	12,488	13,112	13,112
Strategic Focus Area: Arts & Culture				
Contributing to the City's thriving arts scene while celebrating the past and embracing the future.				
Maintain number of programs offered	7,096	8,301	8,301	8,301
Increase program attendance by 10%	79,218	91,607	101,768	101,768
Strategic Focus Area: Education & Growth				
Enriching out-of-school-time and making learning fun and enjoyable.				
Increase participation in adult classes and workshops to develop or advance skills and knowledge by 10%	25,834	26,347	28,982	28,982
Increase participation in ESL classes by 10%	5,346	6,927	7,620	7,620
Use of online database resources (searches conducted)	2,080,700	2,029,366	2,029,366	2,029,366
Strategic Focus Area: Books & Reading				
Cultivating a community of readers and serving as the literary hub for the City				
Increase checkout of library materials by 15%	3,517,180	4,012,025	4,613,829	4,613,829
Increase registered reading challenge participants	6,031	8,608	10,000	10,000

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	\$ 1,261,754	\$ 1,179,435	\$ 1,179,435	\$ 1,233,173	\$ 53,738	4.6 %
Fines & Forfeitures	5,987,415	6,285,024	6,285,024	6,497,792	212,768	3.4 %
Other	171	266	266	302	36	13.5 %
Transfer In	—	254,221	254,221	374,125	119,904	47.2 %
Total Revenues	7,249,340	7,718,946	7,718,946	8,105,392	386,446	5.0 %
Expenses						
Salaries & Benefits	11,871,636	13,018,159	13,018,159	13,540,300	522,141	4.0 %
Gen Operating & Maintenance	2,187,777	2,212,580	2,212,580	2,304,677	92,097	4.2 %
Transfer Out & Other	431,979	630,689	630,689	600,000	(30,689)	-4.9 %
Total Expenses	14,491,392	15,861,428	15,861,428	16,444,977	583,549	3.7 %
Grand Total	\$ (7,242,052)	\$ (8,142,482)	\$ (8,142,482)	\$ (8,339,585)	\$ (197,103)	2.4 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	133.00	131.38	143.00	141.35	10.00	9.97
CCPD	1.00	1.00	1.00	1.00	—	—
Municipal Court Special Revenue	1.00	1.00	1.00	1.00	—	—
Total	135.00	133.38	145.00	143.35	10.00	9.97

DEPARTMENT PURPOSE AND GOALS

Municipal Court is a Court of Record located in the historic A.D. Marshall Public Safety & Courts 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 at monthly Court in the Community Events held all over 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 ten full-time judges and eight 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, area leased-property neighborhoods, 14 surrounding City-owned parks, and all city libraries.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$914,782 in Salary and Benefits due to the move of the Property Management Security contract to Municipal Court, adding the 13 authorized positions (APs) permanently to the department. This team will provide security at New City Hall.
- Decreases by (\$253,393) in Salary and Benefits for three authorized positions in department due to budget vacancy cuts.
- Increases by \$581,032 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions
- Increases by (\$459,994) in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- Increases by \$56,659 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Decreases by (\$23,275) for one-time costs due to previously approved budget that was only needed for one fiscal year.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Records and Case Management				
Maintain court records and requests for records.				
% of citations that are entered within 3 business days of filing with the court	100%	100%	95%	100%
Adjudication				
Preside over jury and non-jury trials, arraign defendants on Class C misdemeanors, review and issue alias and capias pro fine arrest warrants.				
% of warrants reviewed within 15 days of docket date	56%	50%	90%	90%
Teen Court				
Coordinate activities for the purpose of providing an alternative disposition for juveniles who have entered a plea of guilty or no contest to a Class C misdemeanor, and are otherwise eligible for diversion.				
% of cases referred to Teen Court within 10 days	94%	95%	90%	90%
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	14,418	13,000	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	949	900	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	1,265	1,250	1,500	1,500
Number of water safety checks conducted annually	1,551	1,200	1,500	1,500

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	\$ 672,880	\$ 631,085	\$ 631,085	\$ 435,515	\$ (195,570)	-31.0 %
Use of Money & Property	25,538	25,550	25,550	—	(25,550)	-100.0 %
Other	3,244	5,500	5,500	2,500	(3,000)	-54.5 %
Use of Fund Balance	—	—	76,796	—	—	0.0 %
Total Revenues	701,662	662,135	738,931	438,015	(224,120)	-33.8 %
Expenses						
Salaries & Benefits	4,937,412	6,047,706	6,124,501	2,949,554	(3,098,152)	-51.2 %
Gen Operating & Maintenance	12,339,377	6,887,577	7,984,424	8,373,432	1,485,855	21.6 %
Transfer Out & Other	3,932,650	10,131,000	10,131,000	10,410,000	279,000	2.8 %
Total Expenses	21,209,439	23,066,283	24,239,925	21,732,986	(1,333,297)	-5.8 %
Grand Total	\$(20,507,777)	\$(22,404,148)	\$(23,500,994)	\$(21,294,971)	\$ 1,109,177	(5.0)%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	128.00	72.83	47.00	24.95	(81.00)	(47.88)
Grant Funds	104.00	96.45	61.00	82.30	(43.00)	(14.15)
Crime Control and Prevention District	8.00	8.00	—	—	(8.00)	(8.00)
Capital Funds	—	—	—	0.40	—	0.40
Total	240.00	177.28	108.00	107.65	(132.00)	(69.63)

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. Services are delivered through the following divisions: Housing and Community Development, Administrative Financial Services; Compliance; Neighborhood Development and Revitalization; Planning and Reporting; Rehabilitation and Home Improvements; and Community Services.

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

The Administrative Financial Services Division oversees the department's budget, finance, grant management, accounts payable, procurement, technology, fleet management and human resources functions. It also administers affordable housing loans and the City's homebuyer assistance programs (HAP).

The Compliance Division enforces regulatory compliance through training and monitoring activities for state and federal funded grants.

The Neighborhood Development and Revitalization Division addresses systemic neighborhood issues and fosters resident self-sufficiency through the coordination of the Neighborhood Improvement Strategy (NIS). Additionally, it supports the entire department by providing community outreach for neighborhood-based programs that the department operates and manages. Also, this division administers the HUD grant-funded Social Service contracts with non-profit agencies.

The Planning and Reporting Division ensures that the city continues to receive approximately \$20M in federal grants annually, through preparing the Consolidated Plan (ConPlan) and annual Action Plans, preparing HUD-required performance reports, and maintaining the department's key performance indicators (KPI).

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

The Community Services Division oversees the Community Action Partner (CAP) that serves as the Community Action Agency for Tarrant County and provides comprehensive services to economically disadvantaged individuals, families, and the elderly. Services include utility assistance, rent, mortgage and social services. Federal and local funded programs assist residents to move toward economic self-sufficiency and to strengthen the community.

Starting in FY25, the seven Neighborhood Community Centers (Andrew Doc Sessions, Como, Martin Luther King, Northside, North Tri-Ethnic, Southside, and Worth Heights) that were included in Neighborhood Services Department since October 2015 will return to Park and Recreation Department (PARC).

The Directions Home Division that coordinates housing services and resources for homeless and at-risk homelessness families and individuals living in Fort Worth and Tarrant County transferred from the City Manager's Office in January 2022. This division returned to the City Manager's Office in June 2024.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Decreases by (\$3,170,169) and transfer of 73 authorized positions and inactivation of 7 authorized positions in salary, benefits and general operating expenditures due to the transfer of seven community centers to the Park and Recreation Department.
- Decreases by (\$406) and one authorized position (AP) for an Administrative Technician position eliminated due to long-term vacancy reductions.
- Increases by \$2,178,304 for the High Impact Pilot program.
- Increases by \$367,988 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- Increases by \$24,402 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Decreases by (\$116,315) in General Operating & Maintenance for electricity and other utility costs.

Grant-funded APs/FTEs decreased by 24 authorized positions because United Way took over administration of the Summer Food and Volunteer Income Tax Assistance program in FY24 instead of providing the City the funding to run the program. While this budget covers operating costs for the City, it does not include Grant costs, however the change was significant enough to require a comment.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 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	35%	20%	40%	40%
meet or exceed the targeted number of 75 clients that will transition out of poverty per TDHCA guidelines	99	71	75	76
Each caseworker will process an average of 20 cases per week	N/A	N/A	20	20
63% of customers will secure permanent employment at a living wage within 3 months of receiving services	N/A	N/A	63%	63%
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	N/A	85%	85%	85%
Priority Repair Program will serve at least 400 homeowners throughout the fiscal year	156	180	400	400
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	N/A	N/A	100%	100%
100% of NIS expenditures will be met within 3 years of award date	N/A	N/A	100%	100%
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	N/A	N/A	500	500
Disaster Recovery Program applications will be reviewed for program eligibility within 30 days of receipt	N/A	N/A	30	30

**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	N/A	N/A	50	50
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100% of completed Public Service Agencies (PSAs) draw requests will be processed with 15 days by the Neighborhood Improvement & Revitalization Division	N/A	N/A	100%	100%
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Increase social media engagement rate by 5%	N/A	N/A	5%	5%
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Financial Management

Service provision includes reviewing and applying for grant opportunities, leveraging public investments in challenged neighborhoods, and ensuring payments are processed in a timely manner for services rendered.

90% of PSA and affordable housing providers are reviewed annually	N/A	90%	90%	95%
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100% of organizations that receive grant training will have no findings when audited by internal staff	N/A	N/A	100%	100%
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100% of completed invoices will be paid within 30 days by the Financial Management Division	91%	95%	100%	100%
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Prepare and submit Annual Action Plan to HUD by August 15 of each year	N/A	N/A	100%	100%
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Process and complete Environmental Review Requests an average of 15 days	N/A	N/A	15	15
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Submit Quarterly Performance Report (QPR) for CDBG-DR program by the due date	N/A	N/A	100%	100%
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Attend or participate in community outreach activity/meeting at least twice per quarter	N/A	N/A	2	2
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DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Other	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	—	—	—	—	—	0.0 %
Expenses						
Salaries & Benefits	(2,033)	11,250,977	11,250,977	15,572,478	4,321,501	38.4 %
Gen Operating & Maintenance	—	5,085,000	3,140,640	13,324,944	8,239,944	162.0 %
Transfer Out & Other	8,012,212	12,811,118	12,811,118	13,474,770	663,652	5.2 %
Expenses	8,014,245	29,147,095	27,202,735	42,372,192	13,225,097	45.4 %
Grand Total	\$ (8,014,245)	\$ (29,147,095)	\$ (27,202,735)	\$ (42,372,192)	\$ (13,225,097)	45.4 %

DEPARTMENT PURPOSE AND GOALS

Non-Departmental cost centers have traditionally been used to record General Fund expenditure items not exclusively within the programmatic responsibilities of a General Fund department. In FY2016, many of these allocations such as retiree health benefits, economic incentives, debt service for the energy savings program, electric utility costs, risk management costs, and appraisal district fees were transferred out to the responsible departments. The goal is to have all the costs of an activity shown in the respective department at the end of the fiscal year.

The department is now used mainly for budgeting, with no funds expended from a Non-Departmental account. For FY2025, the major Non-Departmental accounts include, but are not limited to, separation leave costs for General Fund employees and civil service employees, election costs, training and education, the Tuition Reimbursement Program, and non-recurring other contractual costs. Also earmarked from Non-Departmental is an annual subsidy to support stability of the Municipal Golf Fund and Pay-As-You-Go capital intended for community partnerships.

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The FY2025 Recommended Budget for Non-Departmental increases by \$13.2 million. The largest drivers of the increase is due to anticipated meet and confer costs with Police and costs associated with onboarding MedStar into the City of Fort Worth operations. The Non-Departmental budget provides an annual reserve for major expenditures on overtime and separation leave and other expenses departments are not expected to absorb, such as tuition reimbursement. The Non-Departmental budget also typically includes significant one-time expenditures, especially for contracts which do not fall within any other department’s scope. The FY2025 budget includes special provisions for a transition from a major contractor, one-time capital costs, and replacing city infrastructure.

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Charge for Service	\$ 2,819,071	\$ 2,939,355	\$ 2,939,355	\$ 3,234,323	\$ 294,968	10.0 %
Use of Money & Property	177,122	182,830	182,830	245,677	62,847	34.4 %
Other	49,176	45,972	45,972	50,500	4,528	9.8 %
Transfer In	42,104	291,724	291,724	229,700	(62,024)	-21.3 %
Use of Fund Balance	—	—	360,000	—	—	0.0 %
Total Revenues	3,087,473	3,459,881	3,819,881	3,760,200	300,319	8.7 %
Expenses						
Salaries & Benefits	23,785,701	26,803,024	26,803,024	31,167,438	4,364,414	16.3 %
Gen Operating & Maintenance	32,656,095	39,303,869	39,363,869	41,094,673	1,790,804	4.6 %
Transfer Out & Other	6,580,064	4,742,591	5,042,591	4,266,591	(476,000)	-10.0 %
Expenses	63,021,860	70,849,484	71,209,484	76,528,702	5,679,218	8.0 %
Grand Total	\$(59,934,387)	\$(67,389,603)	\$(67,389,603)	\$(72,768,502)	\$(5,378,899)	8.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	598.00	374.85	672.00	421.41	74.00	46.56
Community Tree Planting	—	4.40	—	4.40	—	—
Crime Control and Prevention District	15.00	14.50	23.00	22.50	8.00	8.00
Capital Funds	—	10.50	—	11.50	—	1.00
Municipal Golf	81.00	56.03	94.00	64.04	13.00	3.00
Grant Funds	44.00	15.18	62.00	20.10	18.00	4.92
Total	738.00	475.46	851.00	543.95	113.00	63.48

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, park reservations, and the management of various operations-related contracts (excluding construction). These contracts include instructors for the Park & Recreation and Neighborhood Services Departments, 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 manages the Botanical Research Institute of Texas (BRIT) contract and the Crime Control and Prevention District (CCPD)- funded Graffiti Abatement Program.

The Recreation Division manages twenty-one (21) community centers, the Log Cabin Village, the Fort Worth Nature Center & Refuge, Forest Park and Marine Park Pools, Sycamore Sprayground, and management contracts related to various facilities programmed by outside entities.

The Planning and Resource Management Division manages the identification of 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.

FY2025 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:

- Increases by \$3,220,186 for three authorized positions (AP) including Community center Aide and 73 (APs) transfers to take assume the management and operation of Community Centers from the Neighborhood Services Department.
- Decreases by (\$124,184) includes the transfer of two (APs) to the FWLab to support Good Nutured Initiative.
- Increases by \$1,774,456 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by \$875,221 in General Operating & Maintenance for Botanic Garden (BRIT) and Fort Worth Zoo (FWZA) capital plan improvement annual adjustments.
- Increases by \$683,425 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by \$541,230 in General Operating & Maintenance to take over the responsibility of Community Centers from Neighborhood Services.
- Increases by \$170,000 in General Operating & Maintenance for a contract with LVTRise to support operating and programming expenses.
- Increases by \$166,774 in General Operating & Maintenance for previous commitment costs on purchase property, professional and technical services, and supplies.
- Increases by \$148,718 in General Operating & Maintenance for electricity and other utility costs.
- Decreases by (\$72,640) one-time cost for the RFID readers to replace the Fleet & Fuel Management System.
- Decreases by (\$147,355) in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- Decreases by (\$192,697) due to the reduction of La Gran Plaza Lease Costs.
- Decreases by (\$328,481) due to expenses for consultant and professional services. These involve hiring external experts for specialized tasks.

- Decreases by (\$356,840) for one-time costs due to previously approved budget that was only needed for one fiscal year.
- Decreases by (\$476,000) in Capital Interfund Transfer Out for Capital Improvement Projects, which includes a reduction of (\$656,000) for one time capital costs from the prior year, and an increase of \$135,000 for capital maintenance.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Resource Management & Maintenance				
Restore and maintain the viability of the park, recreation and open space system by investing in new facilities and re-investing in existing facilities.				
% of priority 1 & 2 park infrastructure work orders completed within 72 hours	75%	95%	100%	100%
% of priority 3 park infrastructure work orders completed within 10 working days	63%	75%	80%	80%
% of priority 4 park infrastructure work orders completed within 4 months	79%	95%	80%	75%
Planning & Development				
Plan and provide new parkland and diverse facilities that meet park recreation and open space needs in the community.				
Meet city-wide park land dedication standard of providing at least 3.25 acres of Neighborhood Based parkland per 1,000 people	1,754	1,794	1,816	1,755
Meet city-wide park land dedication standard of providing at least 3.75 acres of Community Based parkland per 1,000 people	6,053	6,091	6,121	5,640
Conservation & Preservation				
Preserve and enhance the city’s natural, historical and cultural developed resources.				
% of priority 1 & 2 emergency forestry work orders completed within 2 days	87%	86%	75%	100%
% of traffic divider contract mowing sites completed on schedule	92%	74%	90%	100%
% of ROW contract mowing sites completed on schedule	79%	67%	90%	100%
Grounds maintenance performed on schedule - % of contract work orders closed	90%	80%	90%	100%
Recreational Opportunities				
To develop and provide programmatic opportunities to meet the needs and desires of the community that encourages healthy lifestyles.				
# level 1 soccer field hour rentals	22,753	30,899	32,444	5% increase
# community center memberships	8,459	8,750	9,012	3% increase
Park & Recreation Facilities				
To develop and provide facilities that meet the needs and desires of the community that promotes health and wellness.				
# park reservations	1,071	1,097	1,100	1,200
Human Services				
To enhance the variety of program opportunities to meet the needs of a diverse population.				
# participants in after school programs	532	632	676	7% increase

DEPARTMENT SUMMARY

	FY2023	FY2024	FY2024	FY2025	Chg from PY Adopted	
	Final	Adopted	Adjusted	Rec.	Amount	%
Revenues						
License & Permits	\$ 18,350	\$ 17,500	\$ 17,500	\$ 17,500	\$ —	0.0 %
Intergovernmental	204,872	—	—	75,000	75,000	0.0 %
Charge for Service	1,058,006	1,050,000	1,050,000	1,130,000	80,000	7.6 %
Use of Money & Property	—	—	—	—	—	0.0 %
Other	1,931,806	1,520,367	1,520,367	1,657,500	137,133	9.0 %
Use of Fund Balance	—	—	145,290	—	—	0.0 %
Total Revenues	3,213,034	2,587,867	2,733,157	2,880,000	534,266	20.6 %
Expenses						
Salaries & Benefits	262,563,177	283,142,710	283,106,242	287,290,772	4,148,062	1.5 %
Gen Operating & Maintenance	36,582,514	37,881,556	38,026,846	39,954,922	2,073,366	5.5 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	307,206	316,423	316,423	—	(316,423)	-100.0 %
Transfer Out & Other	34,145	—	36,468	—	—	0.0 %
Total Expenses	299,487,042	321,340,689	321,485,979	327,245,694	5,905,005	1.8 %
Grand Total	\$(296,274,008)	\$(318,752,822)	\$(318,752,822)	\$(324,365,694)	\$(5,370,739)	1.7 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	2,035.00	2,025.10	2,042.00	2,027.36	7.00	2.26
Crime Control and Prevention District	420.00	407.48	422.00	409.98	2.00	2.50
Grants/Other	3.00	3.00	2.00	8.30	(1.00)	5.30
Total	2,458.00	2,435.58	2,466.00	2,445.64	8.00	10.06

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, include 21 objectives and 105 actions to implement and proactively focus work towards these goals.

1. Organization: Provide the optimum level of well-trained and prepared employees to achieve objectives and meet the needs of a growing community.
2. Culture: Create a culture in the department where all people are safe, healthy, and resilient.
3. Communication: Be a model for excellence in internal and external communication.

4. Crime Reduction: Continue to develop meaningful strategies that result in crime reduction.
5. Community Policing: Continue to implement best practices of community policing that enhance the safety of both officers and the public.
6. Infrastructure: Ensure Police Department infrastructure is operationally adequate to serve the community.

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

- a. Patrol Bureau: The majority of employees are in the Patrol Bureau, which consists of six divisions representing various geographic areas of the city. This includes directed response teams, the traffic division, and patrol support services. This Bureaus also includes specialized teams such as tactical medics, crisis intervention, homeless outreach, civilian response teams, and air support.
- b. Support Bureau: The main role of the Support Bureau is further policy support in the form of detective and investigative presence, intelligence, community programs, records and property room, the crime lab, and specialized functions including but not limited to SWAT, Narcotics, and Gang Units.
- c. The Finance/Personnel Bureau provides the administrative and fiscal foundation necessary to manage departmental finances, maintain the workforce, operate the communications center, and provide for departmental recruiting and training needs.

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$152,646 and one Authorized Position (AP) for a Police Sergeant for the SWAT Unit. The position will serve in a supervisory capacity for the unit.
- Increases by \$135,356 and one AP for a Criminal Analyst within the FUSION center as a result of a funding shortfall for a current Intel Analyst in the final months of UASI Grant with no future funding anticipated.
- Decreases by (\$406,044) and two APs to transfer a Lieutenant and a Captain from the General Fund to the CCPD Fund.
- Increases by \$14,317,000 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by \$1,107,573 for one-time costs due to previously approved budget that was only needed for one fiscal year related to fleet RFID readers, patrol positions and allocations.
- Decreases by (\$9,207,875) in salary and benefits due to budgeted vacancy savings rate the produces salary savings.
- Decreases by (\$316,423) from debt service to General Operations and Maintenance to accurately reflect where lease costs should be housed.
- Increases by \$75,343 and seven AP to cover a funding gap from the federal COPS hiring grant. The federal grant does not cover the full cost of the positions; therefore, funding is provided in the general fund for the positions. All positions that are partially funded in the General Fund are authorized in the General Fund. The positions will be part of the community outreach unit.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 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	1,541.93	345.99 (1st qtr 24)	1,387.74	< 1,387.74
Crime rate for Crimes Against Property (per 100,000 population) below 3-year average	3,474.63	840.95 (1st qtr 24)	3,126.60	< 3,126.60
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)	10:12	9:53	8:54	< 8:54
Citywide average Priority 2 Response Time (Time call received to on scene)	31:46	32:55	17:18	< 17:18
Citywide average Priority 3 Response Time (Time call received to on scene)	170:00	192:24	52:00	< 52:00
Community Policing				
Establish partnerships with residents and business owners by fostering community involvement in crime reduction and neighborhood improvement and to provide quality investigative follow up to localized crime problems.				
Increase number of active volunteers in Police programs. (CODE Blue, CERT, MAC, CAPA)	872	984	800	800 or more
Training				
Recruit and train the most qualified, diverse applicants to become Fort Worth police officers.				
Match hiring demands associated with expansion and/or attrition by graduating qualified recruits	74	76	60	60
Increase number of diverse recruits graduated. (race and gender)	57%	70%	N/A	N/A
Support				
The Support Bureau oversees tactical and investigative services including Narcotics, Gang, SWAT, Intelligence, Violent Personal Crime, Special Victims Section, Victim's Assistance, and Forensics & Economic Crimes				
Clearance percentage for Homicide.	62%	100%	72%	72%
Clearance percentage for Robbery	30%	28%	35%	35%
Number of FWPAL participants	208	150	400	400

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	\$ 280,753	\$ 197,248	\$ 197,248	\$ 125,502	\$ (71,746)	-36.4 %
Use of Money & Property	2,860,916	1,085,428	1,085,428	426,912	(658,516)	-60.7 %
Other	1,817,005	57,781	57,781	27,122	(30,659)	-53.1 %
Transfer In	1,270,896	1,317,427	1,417,427	1,725,464	408,037	31.0 %
Total Revenues	6,229,570	2,657,884	2,757,884	2,305,000	(352,884)	-13.3 %
Expenses						
Salaries & Benefits	8,494,018	9,677,756	9,277,756	9,666,198	(11,558)	-0.1 %
Gen Operating & Maintenance	8,943,825	13,666,801	14,514,314	15,030,510	1,363,709	10.0 %
Debt Service Accts	1,958,000	1,958,000	1,958,000	1,950,000	(8,000)	-0.4 %
Transfer Out & Other	9,558,652	8,501,000	8,501,000	10,701,000	2,200,000	25.9 %
Total Expenses	28,954,495	33,803,557	34,251,070	37,347,708	3,544,151	10.5 %
Grand Total	\$(22,724,925)	\$(31,145,673)	\$(31,493,186)	\$(35,042,708)	\$ (3,897,035)	12.5 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	108.00	93.97	105.00	90.97	(3.00)	(3.00)
Capital Funds	7.00	19.22	7.00	19.23	—	0.01
Equipment Services	108.00	109.80	104.00	105.80	(4.00)	(4.00)
Total	223.00	222.99	216.00	216.00	(7.00)	(6.99)

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

- 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 division contractual services. The Fleet Acquisition section maintains responsibility for the in-processing and disposal of vehicles and equipment citywide
- The Utility Administration Section manages the administrative responsibilities for the City's electric and natural gas municipal facility accounts and manages various City energy management initiatives. Utility Administration negotiates and oversees the City's franchise and license agreements, and administers fiscal and administrative responsibilities concerning telecommunications revenue
- Fuel Services oversees 55 fuel-related sites anchored by six larger multi-fuel sites; full propane alternative infrastructure and fueling. This section is funded through the Fleet & Equipment Services Fund

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

- The Real Property Section is responsible for acquiring land and property interest for the City of Fort Worth as it relates to capital improvement projects through offers, negotiations and administrative processes
- The Tax Foreclosed Property Section is responsible for managing the sales of tax foreclosed and City surplus properties
- The Lease Administration Section is responsible for identifying properties, negotiating lease terms and rates for the City of Fort Worth 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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Decrease by (\$236,463) in Salary and Benefits for three authorized positions (APs) due to budget vacancy reductions.
- Increase by \$2,000,000 in Capital Interfund Transfer Out for vehicle and equipment replacement.
- Increases by \$1,408,180 in contractual commitments due to parking costs being moved from Municipal Parking to the General Fund.
- Increases by \$700,000 in contractual commitments due to maintenance costs for New City Hall garage.
- Increases by \$550,937 in salary and benefits for previously approved costs associated with pay for performance and rising health care costs.
- Increases by \$267,861 in contractual commitments due to maintenance and facility repair costs for Diamond Hill Community Center.
- Increase by \$200,000 in Capital Interfund Transfer Out for Pay-As-You-Go capital.
- Increases by \$104,763 in salary and benefits for previously approved increases associated with risk management and administrative costs.
- Decreases by (\$914,780) in General Operating & Maintenance due to the move of 13 Security Guard costs to Municipal Court.

General Fund

Property Management

- Decreases by (\$432,367) in salary and benefits due to pay adjustments and increased budgeted vacancy rates that produced salary savings.
- Decreases by (\$75,868) in General Operating & Maintenance for previously approved reductions associated with risk management, administrative cost and IT solutions allocation costs.
- Decreases by (\$34,750) in General Operating & Maintenance due to one-time cost correction.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Facility Planning, Design, & Construction				
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.				
Construction contracts awarded within 4 months of design for all vertical projects in the 2014 and 2018 bond package.	100%	100%	100%	100%
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	99%	100%	100%	100%
Preventive maintenance work orders completed (%)	71%	71%	90%	90%
Routine work orders completed within twenty one days (%)	65%	63%	90%	90%
Urgent work orders with a response time of two days or less (%)	100%	100%	100%	100%
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 (%)	78%	95%	95%	95%
Parcels for which initial offer letters are sent within seven days of final acceptance of appraisals. (%)	77%	77%	95%	95%
Parcels acquired within 180 days of project start date (%)	45%	22%	80%	80%
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.				

General Fund

Property Management

Tax Foreclosed Real Property Inventory Sold Per FY.	6	7	60	60
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City-owned surplus properties submitted for consideration for disposition.	29	2	60	60
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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 (%)	100%	100%	100%	100%
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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 (%)	82%	86%	100%	100%
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Utility Management

Administration associated with energy supply-side expenses, energy demand-side management, and telecommunication franchise fee revenues.

Produce energy reports by month-end for the 6-City departments that use the most energy in order to assist these departments in better-managing their energy budgets.	100%	100%	100%	100%
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Receive, prepare, and forward energy utility bills for payment processing within 2-days of invoice receipt.	100%	100%	100%	100%
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Submit City Utility Service Requests within 2 business days of receipt.	100%	100%	100%	100%
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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%	<1%	<1%	<1%
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DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Other Tax	\$ 18,500	\$ 28,000	\$ 28,000	\$ 30,000	\$ 2,000	7.1 %
License & Permits	89,021	63,400	63,400	79,400	16,000	25.2 %
Charge for Service	41,585	161,000	161,000	161,000	—	0.0 %
Other	290,690	21,000	21,000	21,000	—	0.0 %
Use of Fund Balance	—	—	2,000,000	—	—	0.0 %
Total Revenues	439,796	273,400	2,273,400	291,400	18,000	6.6 %
Expenses						
Salaries & Benefits	22,436,239	24,725,238	24,725,238	24,771,738	46,500	0.2 %
Gen Operating & Maintenance	14,489,112	16,740,271	16,740,271	16,595,287	(144,984)	-0.9 %
Transfer Out & Other	52,573,574	56,300,135	58,300,135	64,678,250	8,378,115	14.9 %
Total Expenses	89,498,925	97,765,644	99,765,644	106,045,275	8,279,631	8.5 %
Grand Total	\$(89,059,129)	\$(97,492,244)	\$(97,492,244)	\$(105,753,875)	\$ (8,261,631)	8.5 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	245.00	237.80	245.00	237.80	—	—
Capital Funds	—	8.25	—	8.25	—	—
Crime Control and Prevention District	2.00	2.00	2.00	2.00	—	—
Stormwater Utility	116.00	114.95	118.00	116.95	2.00	2.00
Municipal Parking	21.00	21.00	21.00	21.00	—	—
Capital Project Services	125.00	125.00	125.00	125.00	—	—
Total	509.00	509.00	511.00	511.00	2.00	2.00

DEPARTMENT PURPOSE AND GOALS

The Transportation & Public Works Department strives to improve the condition of the City’s infrastructure by effectively managing the city street system, traffic signals, drainage structures, street lights, street signs, street pavement, 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. Divisional alignment and management of the organization cross funding sources based on functional efficiencies. 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, information technology administration, and workplace safety.

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

The 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 street lights, traffic signals, traffic signs, and roadway markings. The Division is also responsible for sidewalk and ADA projects. Safety programs include Vision Zero, Safe Routes to School, and ground transportation regulation. 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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$10,123,615 in Capital Interfund Transfer Out for Capital Improvement Projects, and of that increase, \$9,076,838 is dedicated solely to street maintenance.
- Increases by \$1,202,910 in salary and benefits for previously approved costs associated with pay for performance and rising health care costs.
- Increases by \$76,721 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs.
- Decreases by (\$86,180) associated with one-time cost for the Fleet RFID readers to replace the Fleet & Fuel Management System.
- Decreases by (\$181,467) in General Operating & Maintenance for electricity costs.
- Decreases by (\$784,000) for the transfer of funds to capital for one time improvements to the new city hall.
- Decreases by (\$961,500) for the transfer of funds to Vehicle and Equipment Replacement Fund associated with one-time cost.
- Decrease by (\$1,156,410) in salary and benefits due to pay adjustments and increased budgeted vacancy rates that produced salary savings.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 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 of the City's Signal Corridors annually to optimize traffic flow with changing in traffic patterns and volumes	301	184	210	300
Conversion of residential street lights to LEDs within 75% Majority Minority Areas (MMAs).	443	577	700	275
Installation of 2,900,000 linear foot of pavement markings and improvement of aging markings.	—	1,308,730	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 95% of the time	—	—	95%	95%
Traffic regulatory sign replacement within 4 hours of damage notification 95% of the time	97%	97%	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).	8,150	5,321	10,000	15,000
Provide resolution to citizen requests for Traffic Engineering improvements in less than 60 days.	87%	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	40.0	40.0	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: ROW Mgmt to respond to 90% of workflow steps in permitting within 3 working days	100%	99%	95%	95%
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Debt Service Funds

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ 138,058,749	\$ 162,378,702	\$ 162,378,702	\$ 171,631,393	\$ 9,252,691	5.7 %
Charge for Service	—	—	—	—	—	0.0 %
Use of Money & Property	51,364,771	3,450,000	3,450,000	7,500,000	4,050,000	117.4 %
Transfer In	137,539,960	154,426,557	228,291,103	165,032,101	10,605,544	6.9 %
Total Revenues	326,963,480	320,255,259	394,119,805	344,163,494	23,908,235	7.5 %
Use of Fund Balance	—	—	37,940,298	205,910	205,910	0.0 %
Expenses						
Capital Accts	—	—	—	—	—	—
Debt Service Accts	277,275,089	304,059,020	428,885,576	328,764,114	24,705,094	8.1 %
Transfer Out	—	2,980,400	2,980,400	2,980,400	—	0.0 %
Total Expenses	277,275,089	307,039,420	431,865,976	331,744,514	24,705,094	8.0 %
Contribution to Fund Balance	—	13,215,839	194,127	12,624,890	(590,949)	-4.5 %
Revenues Over(Under) Expenses	\$ 49,688,391	\$ —	\$ —	\$ —	\$ —	0.0 %

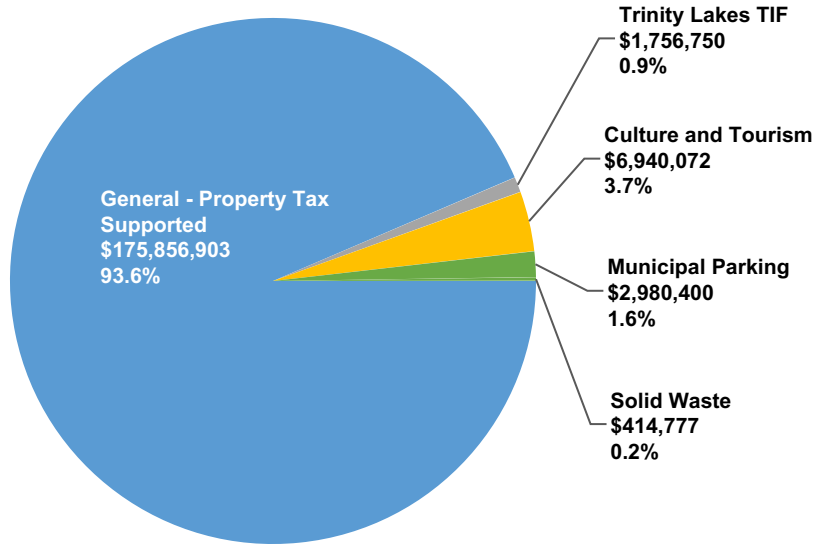
FUND PURPOSE AND GOALS

Debt service funds account for the accumulation of financial resources for the payment of principal, interest, and related costs on long-term obligations paid primarily from taxes levied by the city. The city will utilize seven debt service funds to accumulate the resources to make principal and interest payments on existing bond issues. Debt service funds include the General Debt Service Fund, Culture and Tourism Debt Service Fund, Venue Debt Service Fund, Stormwater Debt Service Fund, Solid Waste Debt Service Fund, Municipal Parking Debt Service Fund, and a Water Debt Service Fund. The total FY2025 debt service requirements, for all funds' outstanding debt are \$328,259,311 (does not include capital leases, energy conservation loans, or handling charges).

TOTAL GENERAL OBLIGATION DEBT

Of the total debt amount projected for the upcoming fiscal year (FY2025), \$187,938,902 is for general obligation bonds, certificates of obligation, loans, and tax notes.

Total General Obligation Debt



Ad Valorem Tax Supported Debt

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

Current Property Tax	\$	170,581,393
Other Revenue	\$	10,502,660
	\$	<u>181,084,053</u>

State property tax law allows the city to levy a property tax to pay for its long-term (over 1 year) debt obligations and for the next fiscal year \$0.1475 (21.78%) of the total tax rate is devoted to paying long-term debt service obligations. For FY2025 the city’s combined recommended property tax rate is \$0.6773 per \$100 of assessed valuation with a 98.50% collection rate. This represents a \$0.15 decrease from the prior year’s property tax rate. The debt service levy rate of \$0.1475 per \$100 of assessed valuation is expected to yield approximately \$171 million which, along with other revenues, will allow the repayment of all current general debt obligations.

The State Constitution limits the tax rate to \$2.50 per \$100. Administratively, the Texas Attorney General will only allow up to \$1.50 per \$100 for all tax-supported debt.

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

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ 138,058,749	\$ 162,378,702	\$ 162,378,702	\$ 171,631,393	\$ 9,252,691	5.7 %
Charge for Service	—	—	—	—	—	0.0 %
Use of Money & Property	15,396,996	3,450,000	3,450,000	7,500,000	4,050,000	117.4 %
Transfer In	5,082,543	1,748,950	26,558,950	1,746,750	(2,200)	-0.1 %
Use of Fund Balance	—	—	7,740,271	205,910	205,910	0.0 %
Total Revenues	158,538,288	167,577,652	200,127,923	181,084,053	13,506,401	8.1 %
Expenses						
Debt Service Accts	147,022,152	159,777,621	197,147,523	178,103,653	18,326,032	11.5 %
Transfer Out & Other	—	7,800,031	2,980,400	2,980,400	(4,819,631)	-61.8 %
Total Expenses	147,022,152	167,577,652	200,127,923	181,084,053	13,506,401	8.1 %
Grand Total	\$ 11,516,136	\$ —	\$ —	\$ —	\$ —	0.0 %

FUND PURPOSE AND GOALS

The General Debt Service Fund debt is used to provide funds for the repayment of long-term debt obligations issued to support the capital delivery of voter supported bond programs and other capital necessities such as equipment purchases, upgrades, repairs, construction of buildings, streets, and infrastructure to meet the needs of the city. This includes the debt paid by property tax authority rather than debt paid by an enterprise fund revenue source.

Tax-supported debt is shown in the following chart. Not included in the chart are handling charges, contribution to fund balance, and other administrative expenses.

FY2025	Principal	Interest	Total Debt Service
2012 Combination Tax	\$ 4,105,000	\$ 337,100	\$ 4,442,100
2013 General Purpose Ref	565,000	10,241	575,241
2015 General Purpose Ref	365,000	4,252	369,252
2015A General Purpose Ref	10,005,000	1,691,863	11,696,863
2016 General Purpose Ref	8,105,000	2,813,075	10,918,075
2018 General Purpose	2,250,000	1,151,645	3,401,645
2018 Tax Notes	2,085,000	52,125	2,137,125
2019 General Purpose	4,535,000	2,510,175	7,045,175
2019 Tax Notes	1,355,000	104,875	1,459,875
2020 Tax Notes	3,740,000	496,250	4,236,250
2020 General Purpose Ref & Imp	8,035,000	2,705,875	10,740,875
2021 Combination Tax	1,275,000	471,750	1,746,750
2021 General Purpose Ref & Imp	6,490,000	3,207,600	9,697,600
2021 Gen Purpose Ref (Taxable)	955,000	297,897	1,252,897
2021C Tax Notes	2,090,000	399,250	2,489,250
2022 Tax Notes	10,130,000	819,674	10,949,674
2022 General Purpose Ref & Imp	9,625,000	4,096,531	13,721,531
2022 Gen Purpose Ref (Taxable)	1,915,000	471,300	2,386,300
2023 General Purpose	7,130,000	6,379,750	13,509,750
2023 Combination Tax	1,455,000	2,105,475	3,560,475
2023 Tax Notes	2,205,000	697,375	2,902,375
2024 General Purpose	49,515,000	6,130,950	55,645,950
2024 Tax Notes	1,965,000	753,625	2,718,625
	\$ 139,895,000	\$ 37,708,653	\$ 177,603,653

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Use of Money & Property	\$ 2,454,642	\$ —	\$ —	\$ —	—	0.0 %
Transfer In	3,891,027	6,954,652	6,954,652	6,940,072	(14,580)	-0.2 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	6,345,669	6,954,652	6,954,652	6,940,072	(14,580)	-0.2 %
Expenses						
Debt Service Accts	3,891,026	6,954,652	6,954,652	6,940,072	(14,580)	-0.2 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Total Expenses	3,891,026	6,954,652	6,954,652	6,940,072	(14,580)	-0.2 %
Grand Total	\$ 2,454,643	\$ —	\$ —	\$ —	—	0.00 %

FUND PURPOSE AND GOALS

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

The following chart provides the principal and interest for each bond issuance that has a payment due in FY2025.

FY2025	Principal	Interest	Total Debt Service
2015A General Purpose Ref	905,000	70,375	975,375
2020 General Purpose Ref & Imp	1,595,000	565,625	2,160,625
2021B Gen Purpose Ref (Taxable)	655,000	88,372	743,372
2023 Combination Tax	1,250,000	1,810,700	3,060,700
	\$ 4,405,000	\$ 2,535,072	\$ 6,940,072

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Use of Money & Property	\$ 927,359	\$ —	\$ —	\$ —	\$ —	0.0 %
Transfer In	15,023,254	15,036,212	19,255,072	20,002,640	4,966,428	33.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	15,950,613	15,036,212	19,255,072	20,002,640	4,966,428	33.0 %
Expenses						
Debt Service Accts	14,929,444	14,924,967	19,060,945	19,858,320	4,933,353	33.1 %
Transfer Out & Other	—	111,245	194,127	144,320	33,075	29.7 %
Total Expenses	14,929,444	15,036,212	19,255,072	20,002,640	4,966,428	33.0 %
Grand Total	\$ 1,021,169	\$ —	\$ —	\$ —	\$ —	0.0 %

FUND PURPOSE AND GOALS

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

The following chart provides the principal and interest amounts for each bond issuance that has a payment due in FY2025. Other budgeted amounts beyond debt service obligations are for handling charges and contribution to fund balance/net position.

FY2025	Principal	Interest	Total Debt Service
2017A Special Tax Rev	2,520,000	3,809,819	6,329,819
2017B Special Tax Rev	3,550,000	5,043,957	8,593,957
2023A Special Tax Rev	450,000	1,421,513	1,871,513
2023B Special Tax Rev	505,000	2,556,431	3,061,431
	<u>\$ 7,025,000</u>	<u>\$ 12,831,720</u>	<u>\$ 19,856,720</u>

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Use of Money & Property	\$ 62,317	\$ —	\$ —	\$ —	—	0.0 %
Transfer In	2,975,400	2,980,400	2,980,400	2,980,400	—	0.0 %
Total Revenues	3,037,717	2,980,400	2,980,400	2,980,400	—	0.0 %
Expenses						
Debt Service Accts	2,975,400	2,980,400	2,980,400	2,980,400	—	0.0 %
Total Expenses	2,975,400	2,980,400	2,980,400	2,980,400	—	0.0 %
Grand Total	\$ 62,317	\$ —	\$ —	\$ —	—	0.0 %

FUND PURPOSE AND GOALS

The Municipal Parking Debt Service Fund is used to finance upgrades, repairs, and construction of city parking facilities. In the past, parking revenues were not sufficient to cover the debt; therefore, general debt service supported coverage of the obligation. This was executed by a transfer in of funds from the General Debt Service Fund. Again, in FY2025, the General Debt Service Fund will support the repayment of the parking obligation from a transfer in of funds.

The following chart provides principal and interest by series for each bond issuance that has a payment due in FY2025.

FY2025	Principal	Interest	Total Debt Service
2016 General Purpose Ref	\$ 2,050,000	\$ 930,400	\$ 2,980,400
	\$ 2,050,000	\$ 930,400	\$ 2,980,400

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Use of Money & Property	\$ 301,493	\$ —	\$ —	\$ —	—	0.0 %
Transfer In	454,348	434,447	434,447	414,777	(19,670)	-4.5 %
Total Revenues	755,841	434,447	434,447	414,777	(19,670)	-4.5 %
Expenses						
Debt Service Accts	454,349	434,447	434,447	414,777	(19,670)	-4.5 %
Total Expenses	\$ 454,349	\$ 434,447	\$ 434,447	\$ 414,777	\$ (19,670)	-4.5 %
Grand Total	\$ 301,492	\$ —	\$ —	\$ —	—	0.0 %

FUND PURPOSE AND GOALS

The Solid Waste Debt Service Fund is used to pay debt service on long-term bonds issued for street repairs, as well as repairs and upgrades to the city's Eastside Landfill.

The following chart provides the principal and interest by series for each bond issuance that has a payment due in FY2025.

FY2025	Principal	Interest	Total Debt Service
2015 General Purpose Ref	410,000	4,777	414,777
	\$ 410,000	\$ 4,777	\$ 414,777

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Use of Money & Property	\$ 4,484,990	\$ —	\$ —	\$ —	—	0.0 %
Transfer In	9,640,777	12,406,016	7,921,026	12,281,142	(124,874)	-1.0 %
Use of Fund Balance	—	—	4,203,363	—	—	0.0 %
Total Revenues	14,125,767	12,406,016	12,124,389	12,281,142	(124,874)	-1.0 %
Expenses						
Debt Service Accts	9,502,169	12,124,389	12,124,389	12,121,700	(2,689)	0.0 %
Transfer Out & Other	—	281,627	—	159,442	(122,185)	-43.4 %
Total Expenses	\$ 9,502,169	\$ 12,406,016	\$ 12,124,389	\$ 12,281,142	\$ (124,874)	-1.0 %
Grand Total	\$ 4,623,598	\$ —	\$ —	\$ —	—	0.0 %

FUND PURPOSE AND GOALS

The Stormwater Debt Service Fund is used to fund the repayment of Drainage Utility Revenue Bonds that were issued to support projects which update, upgrade, or improve the city’s current storm water system. It also includes long-range development planning of the system.

The following chart provides principal and interest by series for each debt issuance that has a payment due in FY2025. Handling charges are included separately from principal and interest depicted in the chart, as is a contribution to fund balance.

FY2025	Principal	Interest	Total Debt Service
2016 Drainage Rev	\$ 1,085,000	\$ 350,100	\$ 1,435,100
2019 Drainage Rev Ref	1,660,000	843,131	2,503,131
2020 Drainage Rev Ref	3,080,000	2,533,288	5,613,288
2023 Drainage Rev Ref	715,000	1,851,981	2,566,981
	\$ 6,540,000	\$ 5,578,500	\$ 12,118,500

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Use of Money & Property	\$ 27,682,910	\$ —	\$ —	\$ —	\$ —	0.0 %
Transfer In	100,472,611	114,865,880	164,186,556	120,666,320	5,800,440	5.0 %
Use of Fund Balance	—	—	25,996,664	—	—	0.0 %
Total Revenues	128,155,521	114,865,880	190,183,220	120,666,320	5,800,440	5.0 %
Expenses						
Debt Service Accts	98,500,549	106,862,544	190,183,220	108,345,192	1,482,648	1.4 %
Transfer Out & Other	—	8,003,336	—	12,321,128	4,317,792	53.9 %
Total Expenses	\$ 98,500,549	\$ 114,865,880	\$ 190,183,220	\$ 120,666,320	\$ 5,800,440	5.0 %
Grand Total	\$ 29,654,972	\$ —	\$ —	\$ —	\$ —	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 chart shows principal and interest by series for each bond issuance with a payment due in FY2025. 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.

Debt Service Funds

Water Prior Lien Debt Service

FY2025	Principal	Interest	Total Debt Service
2009 W&SS Revenue Bonds	\$ 815,000	\$ —	\$ 815,000
2015 W&SS Rev	1,900,000	379,890	2,279,890
2015A W&S Ref and Imp	12,640,000	2,532,044	15,172,044
2015B W&SS Rev	890,000	98,180	988,180
2016 W&SS Ref and Imp	5,145,000	1,610,275	6,755,275
2017 W&SS Rev	480,000	181,042	661,042
2017A W&SS Rev Ref Imp	2,130,000	3,264,775	5,394,775
2017B W&SS Rev	4,180,000	544,278	4,724,278
2018 W&SS Rev	1,035,000	1,700,619	2,735,619
2019 W&SS Rev	1,935,000	3,186,869	5,121,869
2020 W&SS Rev	3,115,000	111,562	3,226,562
2020A W&SS Rev Ref Imp	11,920,000	4,103,025	16,023,025
2021 W&SS Rev Ref Imp	4,135,000	3,659,331	7,794,331
2022 W&SS Rev	2,560,000	5,981,700	8,541,700
2023 W&SS Rev	2,810,000	7,670,356	10,480,356
2023A W&SS Ref	4,810,000	3,871,950	8,681,950
2024 W&SS Rev	1,255,000	7,694,296	8,949,296
	\$ 61,755,000	\$ 46,590,192	\$ 108,345,192

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Use of Money & Property	\$ 54,064	\$ —	\$ —	\$ —	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Total Revenues	54,064	—	—	—	—	0.0 %
Expenses						
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Total Expenses	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Grand Total	\$ 54,064	\$ —	\$ —	\$ —	—	0.0 %

FUND PURPOSE AND GOALS

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

All debt obligations were relieved in FY2020 and no outstanding obligations remain for FY2025.

Special Revenue Funds

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Change from Adopted Amount	%
Revenues						
Charge for Service	403,447	443,794	443,794	454,140	10,346	2.3 %
Use of Money & Property	1,704,783	3,121,261	3,121,261	1,735,000	(1,386,261)	-44.4 %
Other	4,765,502	4,397,805	4,397,805	7,580,542	3,182,737	72.4 %
Use of Fund Balance	—	274,903	274,903	—	(274,903)	-100.0 %
Total Revenues	6,873,732	8,237,763	8,237,763	9,769,682	1,531,919	18.6 %
Expenses						
Gen Operating & Maintenance	7,997,896	7,477,763	7,477,763	8,149,735	671,972	9.0 %
Transfer Out & Other	750,000	760,000	760,000	1,619,947	859,947	113.2 %
Total Expenses	8,747,896	8,237,763	8,237,763	9,769,682	1,531,919	18.6 %
Grand Total	\$ (1,874,164)	\$ —	\$ —	\$ —	\$ —	— %

FUND PURPOSE AND GOALS

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

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

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

The objective and goal each year is to continue to identify, negotiate, and execute long term leases to increase lease revenues and utility reimbursements to the City to operate the Facility; and, with new leases, increase tenant contributions to the Capital Reserve fund for the Central Utility Plant (CUP) to fund capital improvements as needed to the CUP resulting in the reduction of operational expenses.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by 1,619,947 for the contribution to fund balance.
- Increases by \$1,323,847 in contractual commitments due to inflationary and growth factors.
- Decreases by (\$760,000) in Capital Interfund Transfer Out for Capital Improvement Projects.
- Decreases by (\$651,875) in General Operating & Maintenance for electricity and other utility costs.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	—	—	—	—	0.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	(11,399)	—	—	—	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	778,911	656,192	656,192	531,163	(125,029)	-19.1 %
Use of Fund Balance	—	—	—	1	1	0.0 %
Total Revenues	767,512	656,192	656,192	531,164	(125,028)	-19.1 %
Expenses						
Salaries & Benefits	324,720	319,293	319,293	348,544	29,251	9.2 %
Gen Operating & Maintenance	171,325	156,899	156,899	182,620	25,721	16.4 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	134,190	180,000	180,000	—	(180,000)	-100.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	630,235	656,192	656,192	531,164	(125,028)	-19.1 %
Grand Total	\$ 137,277	\$ —	\$ —	\$ —	\$ —	— %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Community Tree Planting	—	4.40	—	4.40	—	—
Total	—	4.40	—	4.40	—	—

FUND PURPOSE AND GOALS

The Community Tree Planting Program (Program), under the direction of the Planning and Resource Management Division of the Park & Recreation Department (PARC), provides a variety of trees on public property that are of exceptional quality, drought-resistant, well adapted to the urban environment, and of superior health and form. Trees are grown and transplanted from the city's tree farm to city facilities, parks, golf courses, parkways, medians, and capital improvement projects. Trees are also provided to residents to be planted on city rights-of-way.

Benefits of the Program include the beautification of the city, improved air quality, reduction of stormwater runoff, and a reduction in energy consumption. The Program also provides education and training for the Citizen Forester Program and trains volunteers for tree planting, data collection, and ongoing care and maintenance of the city's tree farm.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The major components of the FY2025 Recommended Budget include consultant professional services, funding for equipment replacement, facility repairs, and IT solutions. These allocations aim to ensure expert guidance, up-to-date equipment, maintained infrastructure, and enhanced technological capabilities, supporting our continued growth and operational efficiency.

The Recommended Budget:

- Increases by \$54,080 in consultant professional services.
- Increases by \$15,356 in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- Increases by \$13,895 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Decreases by (\$26,404) in General Operating & Maintenance for IT solutions allocation costs, facility repair and maintenance, and equipment lease.
- Decreases by (\$180,000) in VRF Transfer out for one-time costs due to previously approved budget that was only needed for one fiscal year.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	111,311,190	119,391,511	119,391,511	120,585,426	1,193,915	1.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	7,117,508	8,061,784	8,061,784	8,652,978	591,194	7.3%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	2,899,189	150,000	150,000	2,000,000	1,850,000	1233.3%
Special Assessments	—	—	—	—	—	0.0%
Other	274,897	243,000	243,000	242,000	(1,000)	-0.4%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	2,881,358	8,680,748	2,187,943	(693,415)	-24.1%
Total Revenues	121,602,784	130,727,653	136,527,043	133,668,347	2,940,694	2.2%
Expenses						
Salaries & Benefits	55,060,053	68,771,031	66,106,031	70,487,418	1,716,387	2.5%
Gen Operating & Maintenance	25,284,215	33,675,635	32,446,238	30,928,703	(2,746,932)	-8.2%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	30,616,692	28,280,987	37,974,774	32,252,226	3,971,239	14.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	110,960,960	130,727,653	136,527,043	133,668,347	2,940,694	2.2%
Grand Total	\$ 10,641,824	\$ —	\$ —	\$ —	\$ —	0.0%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District						
Neighborhood Services	8.00	8.00	—	—	(8.00)	(8.00)
Police	420.00	407.48	422.00	409.98	2.00	2.50
Parks and Recreation	15.00	14.50	23.00	22.50	8.00	8.00
Transportation and Public Works	2.00	2.00	2.00	2.00	—	—
Municipal Court	1.00	1.00	1.00	1.00	—	—
Total	446.00	432.98	448.00	435.48	2.00	2.50

FUND PURPOSE AND GOALS

In the late 1980s, Fort Worth experienced double-digit increases in crime and had one of the highest crime rates in the United States. In 1995, the citizens of Fort Worth voted to establish a Crime Control & Prevention District (CCPD; the District) as allowed under Chapter 363 of the Texas Local Government Code, also referred to as the Crime Control and Prevention District Act. It was supported by a half-cent sales tax for a five-year period, with the mission to enhance the Fort Worth Police Department's ability to provide quality service and to work in partnership with the community to reduce crime and to create a safe environment for all. The District has since been renewed by voters in 2000, 2005, 2009, and 2014 for subsequent five-year periods, and again in 2020 for a ten-year period.

Revenue from the ½ cent sales tax provides the necessary resources to effectively implement crime reduction strategies pertaining to the following funding categories or initiatives: enhanced response; neighborhood crime prevention; partners with a shared mission; recruitment and training; equipment, technology, and infrastructure. These strategies include deploying officers to respond to emerging crime trends, supporting citizen participation and crime prevention programs, replacing vehicles and equipment critical to crime control, increasing security at schools, and providing an adequate number of officers throughout Fort Worth's neighborhoods. With multiple programs that constitute the crime control plan and scope, the initiatives capture the allowable expenses under the Crime Control and Prevention District Act. The annual funding application provides a detailed list of the programs supported by the District.

The Fund is administered by the Fort Worth Police Department and includes a needs assessment process to consider crime reduction programs and solutions overseen by other city departments. The process continues to evolve in collaboration with City Management, the FWLab, and the Police Department. This year, the Fund provides resources for programs primarily for Police but also includes allocations for programming in Neighborhood Services, Library, Park and Recreation, Public Events, and Transportation and Public Works.

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

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

CCPD Goals:

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

More information about CCPD may be found at <https://police.fortworthtexas.gov/CCPD/>

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Salaries & Benefits	556,427	772,879	772,879	—	(772,879)	-100.0 %
Gen Operating & Maintenance	92,694	121,306	121,306	—	(121,306)	-100.0 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Expenses	\$ 649,121	\$ 894,185	\$ 894,185	\$ —	\$ (894,185)	-100.0 %
Grand Total	\$ (649,121)	\$ (894,185)	\$ (894,185)	\$ —	\$ 894,185	(100.00)%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	8.00	8.00	—	—	—	—
Total	8.00	8.00	—	—	—	—

DEPARTMENT PURPOSE AND GOALS

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Decreases by (\$894,185) and eight authorized positions (APs) in salary, benefits and general operating expenditures due to the transfer of seven community centers to the Parks and Recreation Department.

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Salaries & Benefits	986,262	1,382,510	1,382,510	2,117,721	735,211	53.2 %
Gen Operating & Maintenance	243,051	314,710	314,710	437,246	122,536	38.9 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Expenses	\$ 1,229,313	\$ 1,697,220	\$ 1,697,220	\$ 2,554,967	\$ 857,747	50.5 %
Grand Total	\$ (1,229,313)	\$ (1,697,220)	\$ (1,697,220)	\$ (2,554,967)	\$ (857,747)	50.5 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	15.00	14.50	23.00	22.50	8.00	8.00
Total	15.00	14.50	23.00	22.50	8.00	8.00

DEPARTMENT PURPOSE AND GOALS

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

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

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$844,259 for eight authorized positions (APs) transferred from the Neighborhood Services department due to taking over seven Community Centers.
- Increases by \$45,094 in salary and benefits for previously approved costs associated with pay for performance and rising health care costs.
- Decreases by (\$12,460) in General Operating & Maintenance.

- Decreases by (\$29,146) in salary and benefits due increased budgeted vacancy rates that produced salary savings.

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	111,311,190	119,391,511	119,391,511	120,585,426	1,193,915	1.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	7,117,508	8,061,784	8,061,784	8,652,978	591,194	7.3%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	2,899,189	150,000	150,000	2,000,000	1,850,000	1233.3%
Special Assessments	—	—	—	—	—	0.0%
Other	274,897	243,000	243,000	242,000	(1,000)	-0.4%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	2,881,358	8,680,748	2,187,943	(693,415)	-24.1%
Total Revenues	121,602,784	130,727,653	136,527,043	133,668,347	2,940,694	2.2%
Expenses						
Salaries & Benefits	53,409,894	66,304,342	63,639,342	68,024,887	1,720,545	2.6%
Gen Operating & Maintenance	22,455,758	30,351,941	28,914,177	25,919,817	(4,432,124)	-14.6%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	29,829,159	28,074,283	37,768,070	32,173,500	4,099,217	14.6%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	105,694,811	124,730,566	130,321,589	126,118,204	1,387,638	1.1%
Grand Total	\$ 15,907,973	\$ 5,997,087	\$ 6,205,454	\$ 7,550,143	\$ 1,553,056	25.9%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	420.00	407.48	422.00	409.98	2.00	2.50
Total	420.00	407.48	422.00	409.98	2.00	2.50

DEPARTMENT PURPOSE AND GOALS

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

- Reduction of violent crime and gang-related activities through enhanced 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, Support, and Finance/Personnel. Each bureau includes commands, with divisions, sections, and units under each command. The FWPD's use of the CCPD Fund is organized among five initiatives:

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$539,472 and three authorized positions (APs) for three Police Officer positions for the School Resource Officer unit.
- Increases by \$413,418 and two APs for two Police Officer positions in the NW Bike Stockyards unit.
- Increases by \$413,418 and two APs for two Police Officer positions for central magnolia.
- Increases by \$409,001 and two APs for two Police Officer positions to provide additional coverage at the NPO north division.
- Increases by \$406,044 in salary and benefits to move two APs (one Police Lieutenant and one Police Captain) from within the CCPD Community Alliance division to the CCPD Police South Command division to more accurately reflect where the positions work. There is also a decrease of \$406,044 in General Operations and Maintenance.
- Increases by \$251,982 and one AP for a Police Sergeant in the School Resource Officer division to ensure the proper span of control.
- Increases by \$193,212 and one AP for a Police Sergeant to provide supervisory duties for the Wellness division, which currently does not have a dedicated supervisor position.
- Increases by \$172,268 for one AP to move from the General Fund to the CCPD Fund to accurately reflect the position in the correct funding source.
- Increases by \$47,060 in salary and benefits to make one part-time Administrative Assistant full-time.
- Increases by \$2,300,684 in General Operation and Maintenance for supplies for police recruit training classes.
- Increases by \$1,858,400 for scheduled increases in civil service employee pay that is outlined in the current Meet and Confer agreement.
- Increases by \$1,746,378 in salary and benefits for police recruit classes.
- Increases by \$1,501,853 to Transfers Out to Capital Projects to replace totaled vehicles.
- Increases by \$1,063,068 to Transfers Out to capital Projects to fund the installation of ballistic glass on police vehicles to enhance officer safety.
- Increases by \$469,489 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs, and pension contributions.
- Increase by \$364,650 to Transfers Out to Capital Projects to fund the purchase of seven vehicles and necessary up-fitting for six recommended Police Officer positions and one Police Sergeant position.

- Increases by \$263,056 in General Maintenance and Operations for lease and utility costs to maintain the West 5th Patrol Team at their current lease site location.
- Increases by \$250,000 to reimburse MedStar for medical services to the city jail.
- Increases by \$165,923 for grant cash match requirements.
- Increases by \$66,000 to Transfers Out to Capital Projects for the purchase of a vehicle for a recommended Sergeant position within the SWAT unit.
- Increase by \$16,447 in General Operations and Maintenance for the Rising Stars Program.
- Increase by \$11,213 in General Operations and Maintenance for the Chisholm Trial Late Night Program.
- Decreases by (\$10,800) in General Operation and Maintenance costs for one time computer equipment costs in FY 2024 that is not needed in FY 2025.
- Decreases by (\$668,909) in police officer overtime related costs as a result of staffing changes.
- Decreases by (\$982,827) in call talker overtime related costs as a result of staffing changes.

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	—	—	—	—	—	0.0%
Expenses						
Salaries & Benefits	107,470	219,241	219,241	233,440	14,199	6.5%
Gen Operating & Maintenance	2,492,712	2,876,574	3,084,941	4,553,431	1,676,857	58.3%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	787,533	—	—	—	—	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	3,387,715	3,095,815	3,304,182	4,786,871	1,691,056	54.6%
Grand Total	\$ 3,387,715	\$ (3,095,815)	\$ (3,304,182)	\$ (4,786,871)	\$ (1,691,056)	54.6%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	2.00	2.00	2.00	2.00	—	—
Total	2.00	2.00	2.00	2.00	—	—

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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$1,677,877 in contractual commitments due to new agreement for school crossing guards.

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	—	—	—	—	—	0.0%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	136,140	136,140	—	(136,140)	-100.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	—	136,140	136,140	—	(136,140)	-100.0%
Grand Total	\$ —	\$ (136,140)	\$ (136,140)	\$ —	136,140	-100.0%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	—	—	—	—	—	—
Total	—	—	—	—	—	—

DEPARTMENT PURPOSE AND GOALS

In FY2024, Public Events received CCPD funding for security cameras at the Will Rogers Memorial Center. This program provides an extra layer of oversight and serves as a proactive tool to help track and identify criminal activity and individuals involved.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Decreases by (\$136,140) for one-time costs due to previously approved budget in FY2024 that was only needed for one fiscal year for adding security cameras to Will Rogers Memorial Center Campus.

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	—	—	—	—	—	0.0%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	—	—	78,726	78,726	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	—	—	—	78,726	78,726	0.0%
Grand Total	\$ —	\$ —	\$ —	(78,726)	(78,726)	0.0%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	—	—	—	—	—	—
Total	—	—	—	—	—	—

DEPARTMENT PURPOSE AND GOALS

In FY2025, Environmental Services received CCPD funding for the purchase of a skid steer to equip resources for a second litter abatement crew for use in conjunction with property maintenance and illegal camp cleanup requests.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increased by \$78,726 for the purpose of equipping a second litter abatement crew for property maintenance and illegal camp cleanup.

DEPARTMENT SUMMARY

	FY2023	FY2024	FY2024	FY2025	Chg from PY	
	Final	Adopted	Adjusted	Rec.	Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	—	—	—	—	—	0.0%
Expenses						
Salaries & Benefits	—	92,059	92,059	111,370	19,311	21.0%
Gen Operating & Maintenance	—	11,104	11,104	18,209	7,105	64.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	70,564	70,564	—	(70,564)	-100.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	—	173,727	173,727	129,579	(44,148)	-25.4%
Grand Total	\$ —	\$ (173,727)	\$ (173,727)	\$ (129,579)	\$ 44,148	-25.4%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	1.00	1.00	1.00	1.00	—	—
Total	1.00	1.00	1.00	1.00	—	—

DEPARTMENT PURPOSE AND GOALS

Beginning in FY2024, Municipal Courts 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 the Library properties, responds to emergencies at the libraries, addresses non-emergency disturbances, and enforces city ordinance and state laws.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Decreases by \$44,148 due to the reduction of one time expenses to setup the Library Deputy Marshal program.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	32,636,409	33,658,522	33,658,522	35,850,803	2,192,281	6.5%
License & Permits	22,100	21,000	21,000	24,000	3,000	14.3%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	7,472,993	5,275,590	5,275,590	6,980,104	1,704,514	32.3%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	9,218,413	9,162,395	10,446,560	10,740,134	1,577,739	17.2%
Special Assessments	—	—	—	—	—	0.0%
Other	2,563,042	2,189,021	2,189,021	2,206,573	17,552	0.8%
Transfer In	3,290,919	3,834,585	3,834,585	3,645,815	(188,770)	-4.9%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	55,203,876	54,141,113	55,425,278	59,447,429	5,306,316	9.8%
Expenses						
Salaries & Benefits	11,094,525	13,217,593	13,217,593	14,059,395	841,802	6.4%
Gen Operating & Maintenance	35,962,220	35,005,965	35,951,847	35,075,235	69,270	0.2%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	7,965,697	5,917,555	6,255,838	10,312,799	4,395,244	74.3%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	55,022,442	54,141,113	55,425,278	59,447,429	5,306,316	9.8%
Grand Total	\$ 181,434	\$ —	\$ —	\$ —	\$ —	0.0%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Culture and Tourism Fund	138.00	138.00	158.00	147.60	20.00	9.60
Total	138.00	138.00	158.00	147.60	20.00	9.60

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.

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 15%, levied on every room night charge, is split 7% for the City, 6% for the State, and 2% for capital improvements and meeting existing debt service obligations for the Fort Worth Convention Center, Will Rogers Memorial Center, and (if necessary) Dickies Arena.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

Because the C&T Fund is a Special Revenue Fund, revenues and expenses for the annual budget are required to balance. The FY2025 revenue budget includes \$35.8 million (60%) from the 7% HOT allocated to operations, \$17.5 million (30%) for PED facilities and the balance of \$5.9 million (10%) from other sources including the Office of Outdoor Events and other partnerships. The FY2025 expenditure budget includes \$51.9 million for operating expenses and a planned contribution of \$7.5 million to fund balance for a total FY2025 adopted budget of \$59.4 million.

The FY2024 adopted budget \$54.1 million, and was later amended to \$55.4 million as a result of the need to advance the FEI World Cup payment Host agreement and account for the FY2023 CVB/VFW True-up payment. These expenditures were offset by increased tax collections.

The FY2025 adopted revenue budget of \$59.4 million increases 6% for HOT 7% collection compare to FY2024.

When comparing operational expenditures, the C&T fund increases 1% from the FY2024 adopted expenditure budget of \$48.1 million to \$48.6 million for FY2025, with the major contributors to the increase associated with commercial insurance premiums and other allocations, staff salary and benefits, and contractual obligations with VFW. Additionally, the anticipated expenses for the economic development grant rebates for the Omni, Sheraton and Kimpton hotels increased in FY2025 and the C&T Fund continues to reimburse Trail Drive Management Company for the Dickies Arena commercial liability insurance. There are no budgeted expenditures for advance funding of capital improvements to be included in the FY2025 budget.

In FY2025, with the sustained stability of not just recovery but growth to the travel and tourism industry, the Public Events Department will focus on maintaining facility revenues while major capital improvements are taking place at with the expansion of the Fort Worth Convention Center and at multiple facilities across the Will Rogers Memorial Center campus, including the major renovation of the Sheep & Swine Barn, while also continuing daily maintenance and delivering "Best in Class" experience to our clients. Discipline will be critical to achieving capital project goals while continuing to manage rising cost and build future debt capacity.

The Recommended Budget:

- Increases by \$5,306,316 in anticipated revenue including:
 - \$2,192,281 for anticipated HOT 7% Collections;
 - \$1,704,514 for operational revenue collections at the FWCC and WRMC;
 - \$1,530,188 from FWSSR- Venue Debt (Sheep & Swine) 2023B;
 - \$85,655 from building lease and convention center vending machine sales;
- Decreases (\$188,770) for transfers from the General Fund to offset for Economic Development (ED) Grant Rebates and ED Marketing Services in the VFW Contract.

- Increases by \$383,400 for 20 authorized positions (APs) for Will Rogers to enhance the recruitment efforts for those hard to fill Events Attendant positions.
- Increases by \$453,402 in salary and benefits for previously approved costs associated with pay for performance and rising health care costs.
- Increases by \$390,148 for the other contractual services agreements obligations.
- Increases by \$284,000 for Consultant Services contingency.
- Increases by 125,000 for adding additional funding to fund the Visit Fort Worth Contract to hire a third-party professional to handle Event Trust Fund program.
- Increases by \$51,129 for PC Refresh and Radio Refresh.
- Decreases (\$188,770) for the Economic Development Grant Rebates (380 Agreement Program).
- Decreases by (\$735,156) for Commercial Insurance Premiums.
- Decreases by (\$787,745) for Vehicle transfer out and one time Capital transfer out due to previously approved budget that was only needed for one fiscal year.
- Increases by \$1,530,188 to \$2,329,100 and is proposed for debt obligations on Culture and Tourism Debt covering 5% of total \$6,940,072 payment and on Dickies Arena covering 10% of the total \$19,856,720 payment.
- Increases by \$4,181,052 for contribution to fund balance.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 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.	75%	76%	75%	75%
Achieve Customer Service score of 90% or better for ODE	98%	98%	90%	90%
Achieve Customer Service score of 90% or better for ETF	100%	100%	90%	90%
Achieve Customer Service score of 90% or better for FIN	86%	90%	90%	90%
Increase Social Media presence across all platforms by 10% for WRMC.	14%	9%	WRMC-10%+	WRMC-10%+
Increase Social Media presence across all platforms by 20% for FWCC.	10%	4%	FWCC-10%+	FWCC-10%+
Financial Performance				
Keep the percentage of reliance on HOT for PED operations under 30% for FY22.	0	37.85%	Under 35%	Under 35%
Process Improvement				
Revise/Review/Improve at least four (8) business processes per fiscal year, per division WRMC, FWCC, ADMIN	WRMC: 17 FWCC: 46 ADMIN: 40	WRMC: 17 FWCC: 16 ADMIN: 9	WRMC: 8 FWCC: 8 ADMIN: 8	WRMC: 8 FWCC: 8 ADMIN: 8
People Development				
100% of team members engaged in professional development activity per fiscal year, per division WRMC, FWCC, ADMIN.	WRMC: 100% FWCC: 100% ADMIN: 100%	WRMC: 73% FWCC: 88% ADMIN: 100%	100%	100%

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	9,034,033	9,595,292	9,595,292	10,193,087	597,795	6.2%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	9,034,033	9,595,292	9,595,292	10,193,087	597,795	6.2%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	4,347,750	9,595,292	9,595,292	10,193,087	597,795	6.2%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	4,347,750	9,595,292	9,595,292	10,193,087	597,795	6.2%
Grand Total	\$ 4,686,283	\$ —	\$ —	\$ —	\$ —	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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The adopted FY2024 budget of \$9.5 million for the Culture and Tourism 2% Hotel Tax (HOT 2%) was based on collaborative projection efforts between the Fort Worth Convention and Visitors Bureau-Visit Fort Worth (VFW) and the Public Events Department (PED). Tax collections continue to remain steady throughout the year for anticipated total collections to be on budget. Based on FY2024 performance and revised forecasting by Public Events Department staff and financial consultants, the recommended budget for FY2025 increased by 6%.

The FY2025 Recommended expenditure budget includes a \$4 million contribution to FWCC Phase I debt service, and \$976K for the Fort Worth Convention Center (FWCC) Legacy debt service. \$3.7 million transfer for improvements and capital expenditures at the FWCC which includes freight elevator modernization and chiller replacement.

The Recommended Budget:

- Increases by \$1,500,000 in Capital Interfund transfer out for funding capital needs.
- Increases by \$597,759 for tax collection revenue.
- Decreases by (\$8,299) to \$4,036,075 and is proposed entirely for debt obligations on Culture & Tourism Debt covering 58% of the total \$6,940,072 payment.
- Decreases by (\$843,906) for contribution to fund balance.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	10,117,153	9,874,152	10,572,425	10,995,322	1,121,170	11.4%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	10,117,153	9,874,152	10,572,425	10,995,322	1,121,170	11.4%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	6,621,359	9,874,152	10,572,425	10,995,322	1,121,170	11.4%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	6,621,359	9,874,152	10,572,425	10,995,322	1,121,170	11.4%
Grand Total	\$ 3,495,794	\$ —	\$ —	\$ —	\$ —	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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$1,121,170 for tax revenue.
- Increases by \$1,780,959 to \$4,347,864 and is proposed for debt obligations on Culture and Tourism Debt covering 37% of total \$6,940,072 payment and on Dickies Arena covering 9% of the total \$19,856,720 payment.
- Increases by \$900,000 in transfers for capital improvements.
- Decreases by (\$1,559,789) for contribution to fund balance.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	14,973,279	12,120,239	15,279,534	16,432,417	4,312,178	35.6%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	14,973,279	12,120,239	15,279,534	16,432,417	4,312,178	35.6%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	8,229,763	12,120,239	15,279,534	16,432,417	4,312,178	35.6%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	8,229,763	12,120,239	15,279,534	16,432,417	4,312,178	35.6%
Grand Total	\$ 6,743,516	\$ —	\$ —	\$ —	\$ —	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 the Will Rogers Memorial Center.

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The addition of four new hotels in the PFZ in FY2024 and continued growth in revenues for existing hotels created a significant driver for increases in the Fund's growth, as the State does not retain any portion of taxes generated from those establishments opening after 2013. The FY2024 adopted budget was amended early in the fiscal year based on updated projections and actual revenues received.

The FY2025 recommended expenditure budget is 36% higher than the FY2024 amended budget and includes \$6.0 million in venue bond debt service, and \$10.3 million in planned contributions to fund balance. More has been shifted to the Venue Operating Fund, and increases contribution to fund balance in a strategic effort to continue building for future debt capacity for the Expansion of the Convention Center.

The Recommended Budget:

- Increases by \$4,312,178 for collections in tax revenue.
- Increases by \$459,761 to \$6,073,306 and is proposed for debt obligations on Dickies Arena covering 31% of the total \$19,856,720 payment.
- Increases by \$3,852,417 for contribution to fund balance.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	12,005,450	10,499,411	10,499,411	12,023,066	1,523,655	14.5%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	3,347	—	—	—	—	
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	12,008,797	10,499,411	10,499,411	12,023,066	1,523,655	14.5%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	5,955,240	10,499,411	10,499,411	12,023,066	1,523,655	14.5%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	5,955,240	10,499,411	10,499,411	12,023,066	1,523,655	14.5%
Grand Total	\$ 6,053,557	\$ —	\$ —	\$ —	\$ —	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”. 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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The revenues generated from venue taxes are used to meet debt obligations for Dickies Arena.

A robust schedule of events continues to be booked at Dickies Arena. FY2023 resulted in total anticipated revenue collections of \$12.0 million, exceeding the adopted budget by approximately 102% (\$6.0 million), restoring fund balance to a solid level of approximately \$9.9 million. Based on booked and anticipated events at Dickies Arena and Will Rogers Memorial Center from October 2023 through September 2024 for which venue taxes are applicable, the adopted budget for FY2024 increased by 33% as compared to the FY2023 adopted budget. Venue tax collection is strong with more bookings and the 2024 FWSSR, and at this time, venue tax is projected to exceed budgeted figures by 4%.

84% of FY2025 budget is dedicated to Dickies debt, WRMC Capex 2024 and Sheep and Swine Barn 2023B issuances.

The Recommended Budget:

- Increases by \$1,523,655 for collections in Stall tax, Ticket tax, and Parking tax revenue due to the market performance is strong in previous years.
- Increases by \$1,189,239 to \$10,156,367 and is proposed entirely for debt obligations on Dickies Arena covering 51% of the total \$19,856,720 payment.
- Increases by \$334,416 for contribution to fund balance.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	10,193,087	10,193,087	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Non Operating	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	—	—	—	10,193,087	10,193,087	0.0%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	—	—	10,193,087	10,193,087	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	—	—	—	10,193,087	10,193,087	0.0%
Grand Total	\$ —	\$ —	\$ —	\$ —	\$ —	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, 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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

As stated above, the new fund was created in FY2024 with an effective date of August 1, 2024. A full year of collections will take place in FY2025 and is projected to be \$ 10.2 million. The funds will be placed in fund balance to meet the future anticipated Phase II Convention Center Expansion debt that is estimated to be \$30.0 million annually.

The Recommended Budget:

- This new Fund was approved in May, 2024 and effected on August 1st, 2024.
- Increases by \$10,193,087 in the revenue collections to contribution to Fund Balance by the same amount.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	331,337	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	2,000,000	5,000,000	5,000,000	5,000,000	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	2,331,337	5,000,000	5,000,000	5,000,000	—	0.0%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	5,000,000	5,000,000	5,000,000	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	—	—	—	—	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	—	5,000,000	5,000,000	5,000,000	—	0.0%
Grand Total	\$ 2,331,337	\$ —	\$ —	\$ —	—	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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

Since the inception of the fund, the City Council has approved six awards for a total amount of \$4,438,250 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 for the creation of 450 jobs (and other project commitments), \$660,000 to Smart Action for the creation of 81 jobs (and other project commitments), \$1,500,000 to Probably Monsters for the creation of 300 jobs (and other project commitments), and \$847,500 to ITS Logistics for the creation of 250 jobs (and other project commitments). 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.

Three projects are currently in active negotiation that may have an additional economic impact on the EDIF over the next three years.

The FY2025 Recommended budget increases by \$5,000,000 for Economic Incentives, fully funded by a transfer from the General Fund.

FUND PURPOSE AND GOALS

The City of Fort Worth Emergency Medical Services (EMS) Fund, managed by the Fire Department, provides emergency medical services on a first responder basis and is also available to provide service for special events and community and organizational gatherings small or large.

In 2023, the City recognized the rising costs of EMS delivery and the stagnant revenues affecting the MedStar EMS delivery model. The Fort Worth City Council unanimously approved a plan in 2024 to transfer MedStar EMS transport services to the Fort Worth Fire Department. This will ensure that the EMS system for residents and visitors is financially sustainable, responsive, timely and focused on high-quality patient care.

The City of Fort Worth will begin operating the EMS system in July of 2025. A Special Revenue Fund will be established and a three month budget is being developed and will be included in the FY2025 adopted budget.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	12,688,669	15,575,637	15,575,637	16,434,991	859,354	5.5%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	162,922	56,000	56,000	100,000	44,000	78.6%
Special Assessments	—	—	—	—	—	0.0%
Other	7,166	—	—	2,000	2,000	0.0%
Non Operating	—	—	—	—	—	0.0%
Transfer In	1,000,000	—	—	—	—	0.0%
Use of Fund Balance	—	580,338	580,338	—	(580,338)	-100.0%
Total Revenues	13,858,757	16,211,975	16,211,975	16,536,991	325,016	2.0%
Expenses						
Salaries & Benefits	5,996,014	7,300,393	7,300,393	7,514,085	213,692	2.9%
Gen Operating & Maintenance	4,636,034	7,921,706	7,921,706	6,669,467	(1,252,239)	-15.8%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	5,324,590	989,876	989,876	2,353,439	1,363,563	137.8%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	15,956,638	16,211,975	16,211,975	16,536,991	325,016	2.0%
Grand Total	\$ (2,097,881)	\$ —	\$ —	\$ —	—	0.0%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Environmental Services	89.00	86.30	89.00	86.63	—	0.33
Total	89.00	86.30	89.00	93.83	—	0.33

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 1995, 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 quality programs and services help to ensure that the city and community achieve compliance with local, state, and federal environmental rules and regulations.

The Environmental Quality Division includes a wide range of programs and services which support Fort Worth residents and the environment. The following types of activities aim to ensure compliance with local, state and federal rules and to control environmental pollution in Fort Worth:

- Litter control (e.g., street sweeping, homeless camp cleanups, supplemental TxDOT greenspace cleaning).
- Environmental Investigations regarding illegal dumping and illegal dump abatement.
- Surface water pollutant monitoring in local creeks, rivers and lakes and stormwater runoff pollution control.
- Soil and groundwater pollution site cleanup projects and management of the City's Brownfields Program.
- Hazardous materials management and disposal (e.g., asbestos abatement, lead-based paint, fuel storage).
- Air quality investigations and pollutant monitoring.
- Municipal environmental compliance.
- Environmental compliance inspection and audits.
- Environmental emergency response and control of environmental impacts from spills or releases.
- Keep Fort Worth Beautiful (e.g., community cleanups, outreach, Adopt-A-Street program, etc.).

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

City services were reorganized in FY2024 to form the Environmental Services Department. The Environmental Services Department oversees the Solid Waste Fund, the Environmental Protection Fund, and the allocation of the General Fund budget for the Consumer Health Division. Formerly within the Code Compliance Department, the Environmental Quality Division and the Environmental Protection Fund are organized within the Environmental Services Department beginning in FY2024.

The Recommended Budget:

- Increases by \$1,363,563 for transfers to capital project funding, interfund transfer increases, and contribution to fund balance to meet all reserve requirements.
- Increases by \$688,800 from a redistribution of operating accounts resulting in increases to landfill disposal \$129,000, IT and administrative allocations \$150,950, outside fleet repair \$119,819, and vehicle repair and maintenance \$67,369.
- Increases by \$373,366 for salary & benefits adjustments and group health benefits.
- Increases by \$81,052 for a department director with the balance of position expense shared with the General Fund \$83,508 and the Solid Waste Fund \$81,052 to provide senior leadership for the Environmental Services department.
- Increases revenue by \$22,500 for a Municipal Setting Designation application fee increase.
- Decreases by (\$105,543) for adjustments to pay for performance, rising health care costs, and pension contributions.
- Decreases by (\$135,183) for budgeted salary and benefits savings.
- Decreases by (\$1,963,539) from a redistribution of operating accounts resulting in reductions including contractual services (\$1,540,545), vehicle repair (\$185,559), consulting (\$80,000), indirect cost allocations (\$64,087).

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 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%	100%	100%	100%
% of routine environmental investigations completed in accordance with authorized timelines	87%	90%	93%	100%

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	5,565,538	5,669,037	5,669,037	7,307,115	1,638,078	28.9%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	6,973	4,000	4,000	4,000	—	0.0%
Transfer In	320,000	245,000	245,000	170,000	—	-30.6%
Use of Fund Balance	—	425,122	425,122	421,578	(3,544)	-0.8%
Total Revenues	5,892,511	6,343,159	6,343,159	7,902,693	1,559,534	24.6%
Expenses						
Salaries & Benefits	2,826,663	3,386,740	3,386,740	4,171,075	784,335	23.2%
Gen Operating & Maintenance	2,583,021	2,830,888	2,937,355	3,581,618	750,730	26.5%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	123,891	17,424	150,000	—	21.1%
Transfer Out & Other	244,871	1,640	1,640	—	(1,640)	-100.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	5,654,555	6,343,159	6,343,159	7,902,693	1,559,534	24.6%
Grand Total	\$ 237,956	\$ —	\$ —	\$ —	\$ —	

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Golf Fund	81.00	56.03	94.00	64.04	13.00	8.01
Total	81.00	56.03	94.00	64.04	13.00	8.01

FUND PURPOSE AND GOALS

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

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

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

Rockwood Park Golf Course is an 18-hole facility with a driving range, pro shop, snack shop, and six-hole practice course. Rockwood Park has the distinction of serving as the host site 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.

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Municipal Golf Fund is currently planning for a renovation of Meadowbrook Golf Course. Due to the 2022 Bond Program – Proposition B that passed in May of 2022, Meadowbrook Golf Course is scheduled to close on November 1, 2023, and reopen in Summer 2025. No revenue would be generated during the closure, but expenditures would be incurred for staff salaries and benefits to oversee construction and for utilities. All financial strategies for the Municipal Golf Fund need to account for the impacts of the closure and the financial performance when the facility reopens following the renovation.

The Recommended Budget:

- Increases by \$260,820 for the addition of 13 authorized positions (APs) due to the increase service levels for the reopening of Meadowbrook and sustain customer service offsets by the revenue increase.
- Increases by \$385,241 in equipment due to supply chain cost increases.
- Increases by \$267,358 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by \$252,294 in General Operating & Maintenance for costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by \$238,605 in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- Increases by \$105,928 in General Operating & Maintenance due to Golf Pass Fee Restructure.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	(61,068)	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	(61,068)	—	—	—	—	0.0%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	—	—	—	—	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	—	—	—	—	—	0.0%
Grand Total	(61,068)	—	—	—	—	0.0%

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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

- There are no significant changes in service level represented in the FY2025 Recommended Budget.

Special Project Funds

Special Project Funds Municipal Court Special Revenue Fund Statement

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	465,818	74,802	—	503,373	428,571	572.9 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	—	—	—	—	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	465,818	74,802	—	503,373	428,571	572.9 %
Expenses						
Salaries & Benefits	78,239	76,706	—	86,954	10,248	13.4 %
Gen Operating & Maintenance	216,757	(1,904)	—	416,419	—	0.0 %
Capital Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	294,996	74,802	—	503,373	10,248	13.7 %
Grand Total	\$ 170,822	\$ —	\$ —	\$ —	(418,323)	

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Court Special Revenue	1.00	1.00	1.00	1.00	—	—
Total	1.00	1.00	1.00	1.00	—	—

FUND PURPOSE AND GOALS

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

The Court Security Project of the Special Purpose Fund was established under the authority of Article 102.017(c) of the Texas Code of Criminal Procedure to finance the purchase of Security Personnel and Security services along with items related to the buildings that house the operations of Municipal Court.

The Court Technology Project of the Special Purpose Fund was established under the authority of Article 102.0172 of the Texas Code of Criminal Procedure to finance the purchase and maintenance of technological enhancements for the Municipal Court.

Special Project Funds Municipal Court Special Revenue Fund Statement

The Juvenile Case Management Project of the Special Purpose Fund was established under the authority of Article 102.0174 of the Texas Code of Criminal Procedure to pay for costs related to juvenile case manager positions.

The Truancy Prevention & Diversion Project of the Special Purpose Fund was established under the authority of Article 102.015 of the Texas Code of Criminal Procedure. This legislation allows a governing body of a municipality by ordinance to create a juvenile case manager fund.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

- These projects remain active and unappropriated revenue received through FY2023 totals \$503,373. This fund has 1 authorized position (AP) allocated 50% to Juvenile Case Manager Project and Truancy Prevention & Diversion Project.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	—	—	—	—	0.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	—	—	—	—	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	2,735,308	4,599,689	2,735,308	10,515,844	5,916,155	128.6 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	2,735,308	4,599,689	2,735,308	10,515,844	5,916,155	128.6 %
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0 %
Gen Operating & Maintenance	1,204,672	4,599,689	2,735,308	10,515,844	5,916,155	128.6 %
Capital Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	1,204,672	4,599,689	2,735,308	10,515,844	5,916,155	128.6 %
Grand Total	\$ 1,530,636	\$ —	\$ —	\$ —	\$ —	

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.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Change from Adopted Amount	%
Revenues						
Other Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Intergovernmental	51,878	—	—	—	—	0.0 %
Charge for Service	1,321,222	—	1,288,713	275,716	275,716	0.0 %
Use of Money & Property	(978,374)	—	527,389	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	394,726	—	1,816,102	275,716	275,716	0.0 %
Expenses						
Salaries & Benefits	7,818	—	—	—	—	0.0 %
Gen Operating & Maintenance	683,790	—	1,816,102	275,716	275,716	0.0 %
Capital Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	730,888	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	1,422,496	—	1,816,102	275,716	275,716	0.0 %
Grand Total	\$ (1,027,770)	\$ —	\$ —	\$ —	\$ —	0.0 %

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

FUND PURPOSE AND GOALS

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

FY2025 DISCUSSION

- Increases by \$275,716 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs.

Special Project Funds

Specially Funded Projects List

	FY2023	FY2024	FY2024	FY2025	Chg from PY Adopted	
	Final	Adopted	Adjusted	Rec.	Amount	%
MLK/JUNETEENTH COMMITTEE P_S00006	149	—	652	—	—	0.0 %
MAYORS COMM PERSONS W/DISABIL P_S00007	2,011	—	20,287	—	—	0.0 %
ANIMAL ADOPTION CENTER P_S00026	—	—	500,000	—	—	0.0 %
NORTHSIDE COMMUNITY CENTER P_S00051	41,429	—	—	—	—	0.0 %
COURT SECURITY FUNDS P_S00094	76,350	12,215	262,599	161,558	149,343	1222.6 %
COURT TECHNOLOGY FEES P_S00095	139,907	—	945,557	112,063	112,063	0.0 %
JUVENILE CASE MANAGER FUNDS P_S00096	40,838	988	299,539	10,507	9,519	963.5 %
TRUANCY PREVENTION & DIVERSION P_S00097	39,618	61,599	414,242	219,245	157,646	255.9 %
ENERGY AID P_S00104	107,499	—	—	—	—	0.0 %
FW HUMAN RELATIONS COMMISSION P_S00107	6,939	—	6,450	—	—	0.0 %
RESOURCE CONSERVATION PROGRAM P_S00109	22,860	—	—	—	—	0.0 %
DEVELOPER TECH IMPROVEMENTS	1,066,171	—	1,288,713	275,716	275,716	0.0 %
CCPD Community Based Program FY23	233,344	2,735,308	2,735,308	—	(2,735,308)	(100.0)%
CCPD Community Based Program FY24	—	4,599,689	—	—	(4,599,689)	(100.0)%
Grand Total	\$ 1,774,955	\$ 7,409,799	\$ 6,473,347	\$ 779,089	\$ 428,571	5.8 %

Note: These projects are life to date and may receive supplemental appropriations during FY2024.

Gas Endowment Funds

Gas Lease Transfer Out P_101770

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Aviation Endowment Gas Lease	5,368,865	—	1,541,872	1,738,854	196,982	12.8 %
Aviation Gas Lease Cap Proj	—	—	40,216	37,323	(2,893)	(7.2)%
General Endowment Gas Lease	1,365,028	—	421,219	563,954	142,735	33.9 %
General Gas Lease Capital Prj	—	—	34,938	34,105	(833)	(2.4)%
Lake Worth Gas Lse Cap Project	—	—	79,399	78,516	(883)	(1.1)%
Muni Golf Gas Lease Cap Proj	—	—	3,878	3,275	(603)	(15.5)%
PARD Endowment Gas Lease	1,456,886	—	424,860	503,323	78,463	18.5 %
PARD Gas Lease Capital Project	—	—	724,926	600,104	(124,822)	(17.2)%
Water/Sewer Endowmt Gas Lse	452,664	—	156,751	152,452	(4,299)	(2.7)%
Water/Sewer Gas Lease Cap Proj	—	—	15,563	17,211	1,648	10.6 %
Grand Total	\$ 8,643,443	\$ —	\$ 3,443,622	\$ 3,729,117	\$ 285,495	8.3 %

Gas Lease Bank Fees P_100801

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
PARD Endowment Gas Lease	31,313	—	48,000	35,336	(12,664)	(26.4)%
General Endowment Gas Lease	36,854	—	61,500	41,026	(20,474)	(33.3)%
Aviation Endowment Gas Lease	102,032	—	177,524	113,703	(63,821)	(36.0)%
Water/Sewer Endowmt Gas Lse	10,625	—	21,500	12,433	(9,067)	(42.2)%
Lake Worth Gas Lse Cap Project	5,067	—	—	—	—	—
PARD Gas Lease Capital Project	2,006	—	2,006	—	(2,006)	(100.0)%
Muni Golf Gas Lease Cap Proj	275	—	—	—	—	—
General Gas Lease Capital Prj	2,068	—	—	—	—	—
Aviation Gas Lease Cap Proj	2,359	—	—	—	—	—
Water/Sewer Gas Lease Cap Proj	14	—	—	—	—	—
Grand Total	\$ 192,613	\$ —	\$ 310,530	\$ 202,498	\$ (108,032)	(34.8)%

FUND PURPOSE AND GOALS

The Endowment Gas Lease funds were established for the purpose of housing specific gas well revenues intended to remain intact and allow for the investment of the funds in accordance with the Financial Management Policies. The revenue generated from the investment of the funds would be a long-term source of income, to be spent for specific purposes. The trustee, in close cooperation with the Chief Financial Officer/Director of Finance, recommends to the City Council distribution procedures for the different funds of the Trust consistent with the goal to preserve, as well as increase, the trust principal. The amount of income available to be distributed each year from a particular fund of the Trust is determined by the trustee and the Chief Financial Officer/Director of Finance consistent with the Trust agreement approved by the Mayor and City Council.

Expenditures/Expenses of revenues derived from lease bonuses and royalties, other gas-related revenue, and distributions from the Trust/Endowment Funds shall be appropriated for one-time program initiatives and capital projects that meet one or more of the program and project criteria listed below:

- Capital projects with a minimum 10-year useful life.
- To provide matching grant funds to leverage funds for capital projects.
- Technology with a minimum 5-year useful life.
- Acquisition of equipment and fleet assets including contributions to a revolving replacement fund.

- To fund one-time community-wide economic and neighborhood development initiatives and projects.
- To fund labor and materials associated with production, distribution and establishment activities for trees on public property (including school and county property).
- To periodically transfer funds to the General Fund to offset budgeted administrative costs associated with administering this policy and managing the city's gas leases and pipeline agreements, with the allocation of the cost being proportional among all gas revenue funds according to each fund's relative percentage of the total revenue collected in all funds (including the Trust/Endowment funds and city affiliated corporation funds) during that reporting period.
- To periodically transfer Park funds from gas lease and pipeline revenues to the General Fund to offset program costs associated with leases, conversions, and pipelines.
- To replenish the Unassigned Fund Balance (for the General Fund), Assigned Fund Balance (all other Governmental Funds except the General Fund), or Net Position (for Enterprise Funds), if necessary, in any designated city fund, to meet the minimum reserve requirements established for that fund.
- To make payments in support of arts organizations provided, however, such payments may only be made using distributions from the General Endowment Gas Lease Fund and not from bonus, royalties, ad valorem tax revenues, or any other gas-related revenue. Royalties may be considered for supporting the maintenance of the Fort Worth art collection.
- To provide a minimum of one million dollars, subject to funds availability within the annual distribution, for the acquisition of land to serve as open space, green space, natural area or other similar properties that will preserve or increase the permeable surfaces in the city.

Aviation Endowment Fund

This fund includes bonus, royalty, and other natural gas-related fee revenue derived from airport property, including pipeline easements and license agreements, which are recorded in the Municipal Airports fund and allocated in the following manner:

- Fifty percent to the Airports Gas Lease Project fund for Aviation Capital Improvement Projects.
- Fifty Percent to the Aviation Endowment Gas Lease Fund.

General Endowment Funds

This fund includes all other revenue from bonuses, royalties and fees from gas leases, pipelines or related activities located on all other city property, including unrestricted parkland, will be allocated as follows:

- Fifty percent of the revenue will be allocated to the Capital Projects Reserve Fund.
- Fifty percent of the revenue will be allocated to the General Endowment Gas Lease Fund.

PARD Council Restricted Gas Funds

Bonus revenues from gas leases associated with park land are recorded in the Park Gas Lease Project Fund and are designated for use for capital improvements at the park where the gas leases are located. Royalties and other fees received from gas leases or license agreements associated with park land that has federal and/or state restrictions require proceeds to be spent within the park system, except for the Nature Center, shall be allocated as follows:

- Fifty percent to the Park Gas Lease Project Fund.
- Fifty Percent to the Park System Endowment Gas Lease Fund.

Water & Sewer Endowment Fund

Funds from Water and Sewer property and park land located in and around Lake Worth (except the Nature

Center and Refuge) shall be designated for qualified expenditures in the development and execution of the 2007 Lake Worth Capital Improvement Implementation Plan, until such time as the plan projects are completed. All other revenue derived from Water and Sewer assets will be allocated as follows:

- Seventy-five percent to Water and Sewer Gas Lease Capital Projects Fund.
- Twenty-five percent of the revenues will be allocated to the Water and Sewer Endowment Gas Lease Fund.

The Gas Lease Transfer Out and Bank Fee projects track the administrative overhead for managing the gas lease funds. Transfers show funding transfers from the various gas lease funds to support the General Fund and Community Tree Planting Program Fund where overhead expenses occur. Gas Lease Capital (capital) funds are included in the table alongside Gas Endowment (operating) funds for a holistic overview of gas lease support of operating activities.

Proprietary Funds

Enterprise Funds

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
License & Permits	\$ 1,792,856	\$ 1,896,825	\$ 1,896,825	\$ 2,385,285	\$ 488,460	25.8%
Charge for Service	691,431,636	668,339,316	708,539,316	719,829,985	51,490,669	7.7%
Use of Money & Property	27,190,298	18,883,157	18,883,157	19,124,658	241,501	1.3%
Other	18,288,152	15,572,655	15,993,875	17,355,753	1,783,098	11.5%
Transfer In	26,635,840	34,488,967	34,488,967	36,718,461	2,229,494	6.5%
Total Revenues	765,338,782	739,180,920	779,802,140	795,414,142	56,233,222	7.6%
Use of Fund Balance	—	1,907,217	1,907,217	157,653	(1,749,564)	-91.7%
Expenses						
Salaries & Benefits	107,885,944	118,516,539	118,516,539	123,712,412	5,195,873	4.4%
Gen Operating & Maintenance	75,365,137	328,663,863	345,465,011	353,848,210	25,184,347	7.7%
Debt Service Accts	1,170,387	33,900	514,820	54,400	20,500	60.5%
Transfer Out	322,572,329	290,359,997	315,384,997	313,332,540	22,972,543	7.9%
Total Expenses	506,993,797	737,574,299	779,881,367	790,947,562	53,373,263	7.2%
Grand Total	\$ 258,344,985	\$ 3,513,838	\$ 1,827,990	\$ 4,624,233	\$ 1,110,395	
Contribution to Fund Balance	—	3,513,838	1,827,990	4,624,233	1,110,395	31.6%
Revenues Over(Under) Expenses	\$ 258,344,985	\$ —	\$ —	\$ —	\$ —	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 approximately 244,000 residential, commercial, and industrial customers. Program operations are financed through utility fees for residents and commercial customers based on the measure of impervious surface area or equivalent. Residential 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

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
License & Permits	—	54,100	54,100	47,100	(7,000)	-12.9 %
Charge for Service	7,049,546	6,553,200	6,553,200	6,755,260	202,060	3.1 %
Use of Money & Property	9,211,519	9,008,701	9,008,701	9,503,602	494,901	5.5 %
Other	129,712	123,688	123,688	124,800	1,112	0.9 %
Transfer In	59,501	59,501	59,501	59,500	(1)	0.0 %
Use of Fund Balance	—	1,815,000	1,815,000	—	(1,815,000)	-100.0 %
Total Revenues	16,450,278	17,614,190	17,614,190	16,490,262	(1,123,928)	-6.4 %
Expenses						
Salaries & Benefits	2,918,902	3,366,063	3,366,063	3,158,234	(207,829)	-6.2 %
Gen Operating & Maintenance	6,566,320	9,081,489	9,081,489	9,473,708	392,219	4.3 %
Transfer Out & Other	8,857,545	5,166,638	5,166,638	3,858,320	(1,308,318)	-25.3 %
Total Expenses	18,342,767	17,614,190	17,614,190	16,490,262	(1,123,928)	-6.4 %
Grand Total	\$ (1,892,489)	\$ —	\$ —	\$ —	—	(6.4)%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Airports Fund	31.00	30.48	31.00	30.48	—	—
Total	31.00	30.48	31.00	30.48	—	—

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. For Meacham and Spinks Airports, 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. For Perot Field, Alliance Air/Aviation Services performs the operational and maintenance duties required.

Fort Worth Meacham International Airport – The city's oldest operating airport – dating to 1925 – is situated just five miles north of downtown Fort Worth. From its humble beginnings as a 100-acre site with dirt and sod runways, the airport has grown into a premier general aviation airport. Meacham now encompasses over 900 acres of land with two active runways. There are currently 108 total hangar facilities accounting for over 1.5 million square feet of hangar space housing over 360 based aircraft. Meacham maintains a state-of-the-art U.S. Customs and Border Protection User Fee Facility that first became operational in June 2019, providing a port of entry into the U.S. for the international corporate and general aviation community.

The renovation of Meacham’s main administration building was completed in 2017. Aviation, Planning and Development staff, and other airport tenants, including one of two Fixed Based Operators (FBOs), are now located in the newly renovated building. The FBOs, Texas Jet and American Aero, provide a majority of the airport’s fuel flowage and hangar space. Meacham based businesses also include specialized aeronautical services consisting of fueling, maintenance, storage, painting, flight training, and aero-medical flight services providers. Aviation activity continues to rise at Meacham which now ranks as the busiest general aviation airport in the State of Texas and 32nd overall in the United States.

Fort Worth Spinks Airport – Located 14 miles south of downtown Fort Worth, was originally established in the early 1960s as Oak Grove Airport and remained active until the passing of its owner and founder Maurice "Pappy" Spinks. In 1988, a ceremony was held closing Oak Grove and activating Spinks Airport, just adjacent to the west and named in his honor. Spinks is the newest of the three Fort Worth Airports and covers an area of just over 800 acres.

Spinks provides two runways - one asphalt surface and the other a turf surface. Its single FBO occupies a 7,400 square foot terminal building and provides fueling, aircraft storage and concierge services for aircraft operators. Currently, it has over 60 hangar facilities which house over 240 based aircraft. Other on-sight businesses at Spinks include aviation maintenance and paint facilities, hangar storage, fueling, and flight training. In 2023 the Aviation Department completed the construction of 12 additional box hangars expanding 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 Alliance, Texas. Perot Field was built to house large industrial and cargo operators and potentially scheduled passenger service in the future. The airport is owned by the City of Fort Worth and operated by a Management Agreement with privately held Alliance Air/Aviation Services, a subsidiary of Hillwood Development Company, LLC. The airport features a vast array of flight services, including general aviation, industrial/air cargo, and military aviation. The airport maintains a U.S. Customs and Border Protection office for the convenience of its on-sight businesses and users. The airport is nearly 1,200 acres and offers two parallel 11,000 feet long concrete runways.

In addition to general aviation services, Perot Field serves as the southwest regional hub for FedEx Express and Amazon Prime Air, which are the principal anchor tenants. Other major tenants include Burlington Northern Santa Fe (BNSF) Railway, Tarrant County College Northwest Center of Excellence, Drug Enforcement Administration, Federal Aviation Administration (FAA), and the Gulfstream Aerospace Corporation Maintenance facility. Alliance Air/Aviation Services serves as the only FBO at the airport and provides over 20,000 square feet of customer service areas/office space, multiple community hangars, fuel, and based aircraft.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$1,310,360 in Contribution to Fund Bal/Net Position.
- Increases by \$327,362 in General Operating & Maintenance for costs associated with IT System Support, Fleet Service Admin Charge, Network Services and IT Services allocation costs.
- Increases by \$146,475 in salary and benefits for previously approved costs associated with pay for performance and rising health care costs.
- Increases by \$90,504 in contractual commitments due to inflationary and growth factors.
- Decreases by (\$26,536) in General Operating & Maintenance for electricity and other utility costs.
- Decreases by (\$354,304) in salary and benefits due to pay adjustments and increased budgeted vacancy rates that produced salary savings.
- Decrease by (\$2,618,677) in Capital Interfund Transfer Out for Capital Improvement Projects.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Management				
Operating Expense to Revenue (OER) Ratio				
Airport System (Maintain OER at 65.0% or lower)	57.7 %	65.0 %	65.0 %	65.0 %
Capital Investment Funding				
Airport System	77.0 %	100.0 %	100.0 %	100.0 %
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)	100.0 %	100.0 %	98.0 %	98.0 %
% of time airport status is 'open' (Meacham)	100.0 %	100.0 %	98.0 %	98.0 %
% of time airport status is 'open' (Perot Field)	100.0 %	100.0 %	98.0 %	98.0 %
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)	100.0 %	100.0 %	100.0 %	100.0 %
% of work orders addressed within 24 hours (Meacham)	100.0 %	100.0 %	100.0 %	100.0 %
% of work orders addressed within 24 hours (Perot Field)	100.0 %	100.0 %	100.0 %	100.0 %
Business Development				
Airport System revenue growth at 10 percent or greater from previous year.				
Airport System revenue growth percent from previous year	5.0 %	9.6 %	9.6 %	10.0 %

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	30,993	37,000	37,000	30,000	(7,000)	-18.9 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	7,354,600	7,271,137	7,271,137	7,633,250	362,113	5.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	318,537	173,326	173,326	127,928	(45,398)	-26.2 %
Special Assessments	—	—	—	—	—	0.0 %
Other	3,304	—	—	—	—	0.0 %
Transfer In	431,979	600,000	600,000	600,000	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	8,139,413	8,081,463	8,081,463	8,391,178	309,715	3.8 %
Expenses						
Salaries & Benefits	1,302,219	1,649,510	1,649,510	1,556,735	(92,775)	-5.6 %
Gen Operating & Maintenance	3,171,680	4,407,747	4,407,747	3,989,974	(417,773)	-9.5 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	3,029,299	2,024,206	2,024,206	2,844,469	820,263	40.5 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	7,503,198	8,081,463	8,081,463	8,391,178	309,715	3.8 %
Grand Total	\$ 636,215	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Parking Fund	21.00	21.00	21.00	21.00	—	—
Total	21.00	21.00	21.00	21.00	—	—

FUND PURPOSE AND GOALS

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

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

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$972,450 in Contribution to Fund Balance as a result of the decreases for Debt Service Fund. The transfer to Parking Debt Service fund was made directly from the General Debt Service fund.
- Increases by \$467,189 in contractual commitments due to inflationary and growth factors.
- Increases by \$82,322 in salary and for previously approved costs associated with pay for performance, rising health care costs, pay band adjustment and pension contributions.
- Decreases by (\$140,000) for Capital Interfund Transfer Out associated with one-time cost for Houston Street Garage Automation Upgrade.
- Decreases by (\$175,517) in salary and benefits due to pay adjustments and increased budgeted vacancy rates that produced salary savings.
- Decreases by (\$921,363) in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs. The reduction is offset by Contribution to Fund Balance.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	16,155	18,785	18,785	18,785	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	70,246,664	72,341,595	72,341,595	79,132,398	6,790,803	9.4 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	7,956,490	7,094,744	7,094,744	6,656,742	(438,002)	-6.2 %
Special Assessments	—	—	—	—	—	0.0 %
Other	2,900,403	2,803,967	2,803,967	3,335,953	531,986	19.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	81,119,712	82,259,091	82,259,091	89,143,878	6,884,787	8.4 %
Expenses						
Salaries & Benefits	6,180,526	5,948,198	5,948,198	5,825,340	(122,858)	-2.1 %
Gen Operating & Maintenance	60,415,255	64,560,928	66,246,776	72,986,701	8,425,773	13.1 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	8,481,381	11,749,965	10,064,117	10,331,837	(1,418,128)	-12.1 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	75,077,162	82,259,091	82,259,091	89,143,878	6,884,787	8.4 %
Grand Total	\$ 6,042,550	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Solid Waste Fund	70.00	70.00	70.00	70.33	—	0.33
Total	70.00	70.00	70.00	70.33	—	0.33

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 of Fort Worth’s Solid Waste Fund. Formally established in 1982, the Solid Waste Fund is an enterprise fund that assists the City in providing residential solid waste collections, recycling processing, waste disposal and related solid waste management services within the community. Solid Waste programs and services help to ensure that the City has consistent, reliable solid waste collections and disposal options.

The Solid Waste Services Division includes a wide range of programs and services which support City of Fort Worth residential solid waste programs through activities which include:

- Residential solid waste curbside collections, hauling and disposal across four lines of services:
 - Garbage – one time per week
 - Recycling – one time per week

- Yard (Organics) – one time per week
- Brush & Bulk – one time per month
- Operation of four (4) residential drop-off stations to support waste collection outside of regular collections.
- Operation of the Environmental Collection Center for consolidations and disposal of household hazardous waste
- Operation of the City of Fort Worth Southeast Landfill
- Citywide dead animal collection and disposal
- Citywide pedestrian street/sidewalk trash can maintenance and collections
- Public education and outreach
- Compliance with solid waste program rules and regulations with an annual transfer to the Code Compliance Department
- Support for roadway maintenance with an annual transfer to the Transportation & Public Works Department to offset roadway impacts from solid waste equipment (i.e., 50% from revenue collected from Grant of Privilege permitted commercial service providers is transferred each fiscal year).

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

A City reorganization will create the new Environmental Services Department in FY2024. The new Environmental Services Department will operate through the Solid Waste Fund, the Environmental Protection Fund, and the portion of the General Fund budget used to date for Code Compliance Consumer Health; thus, in FY2024, the entire Solid Waste Fund budget went under the direction of the Environmental Services Department.

The Recommended Budget:

- Increases revenue by \$6,790,803 from charging a higher fee for container hauling, landfill environmental fees, and residential billing.
- Increases by \$4,670,271 for two prior year CPI commitments for the Waste Management contract.
- Increases by \$2,341,587 for contracts, consulting, and professional services. Waste management contracts typically have rates tied to the CPI which can be as high as 5% in some years.
- Increases by \$996,309 for waste disposal costs at the landfill.
- Increases revenue by \$386,156 by charging a higher per-ton fee for tonnage brought to the landfill for both GOP and non-GOP haulers which is offset by a contribution to fund balance.
- Increases by \$254,867 for administrative cost allocations.
- Increases by \$197,543 for outside fleet vehicle repair and maintenance, minor equipment, and fuel oil and lubricants.
- Increases by \$65,579 for utilities including electricity \$34,615 and water \$30,964.
- Increases by \$81,052 for a department Director with the balance of position expense shared with the General Fund \$83,508 and the Environmental Services Fund \$81,052 to provide senior leadership for the Environmental Services department.
- Increases revenue by \$14,624 for no longer allowing new customers to use a 32 gallon cart for curbside pickup which is not profitable. All existing customers may continue to use a 32 gallon cart.
- Decreases by (\$29,738) for the net difference between salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions plus current year adjustments for salary and benefits.
- Decreases by (\$147,172) for budgeted salary and benefit savings.
- Decreases by (\$247,902) for various indirect cost allocations as a result of restructuring.

- Decreases by (\$1,418,128) for increases in contractual obligations, maintenance, and interfund transfer costs resulting in a reduction in capital project funding and contribution to fund balance.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 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	1.58	1.0	1.0	1.0
% of waste diverted from landfills	18.93 %	19.00 %	30 %	30 %
Recycling Materials sent to MRF have a Contamination Rate not to exceed 22%	26.70 %	26.70 %	10 %	10 %
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	(2)%	1 %	1 %	1 %
Total pounds of household hazardous waste collected	3,100,000	3,200,000	3,200,000	3,200,000

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	163,220	140,000	140,000	379,400	239,400	171.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	50,037,210	57,747,299	57,747,299	63,806,326	6,059,027	10.5 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	472,219	310,000	310,000	240,000	(70,000)	-22.6 %
Special Assessments	—	—	—	—	—	0.0 %
Other	13,608	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	92,217	92,217	157,653	65,436	71.0 %
Total Revenues	50,686,256	58,289,516	58,289,516	64,583,379	6,293,863	10.8 %
Expenses						
Salaries & Benefits	9,522,425	11,110,767	11,110,767	11,488,404	377,637	3.4 %
Gen Operating & Maintenance	5,211,882	9,438,571	9,378,871	10,232,528	793,957	8.4 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	164,070	—	59,700	20,500	20,500	0.0 %
Transfer Out & Other	35,770,987	37,740,178	37,740,178	42,841,947	5,101,769	13.5 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	50,669,364	58,289,516	58,289,516	64,583,379	6,293,863	10.8 %
Grand Total	\$ 16,892	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Stormwater Utility Fund	116.00	114.95	118.00	116.95	2.00	2.00
Total	116.00	114.95	118.00	116.95	2.00	2.00

FUND PURPOSE AND GOALS

The Stormwater Utility Fund is an Enterprise Fund with the responsibility for providing stormwater management to approximately 759,112 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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$123,179 and one authorized position (AP) for Sr Capital Financial Analyst transferred from the General Fund of Development Services department to improve tracking, planning, reconciling and reporting Capital funds.
- Increases by \$109,890 and one AP for Management Analyst I to efficiently & safely perform the regular inspection, testing, & maintenance required to ensure high reliability during severe weather. The cost of this position is offset with reductions for external contractor costs.
- Increases by \$3,499,019 in Capital Interfund Transfer Out for Capital to advance the delivery of high priority capital flood mitigation improvement project phases in several neighborhoods. The increase is offset by stormwater utility fee revenue.
- Increases by \$2,142,874 in Capital Interfund Transfer Out for Capital Improvement Projects which is offset by revenue generated from a 5% stormwater utility fee increase effective January 1st.
- Increases by \$717,132 in contractual commitments due to inflationary and growth factors.
- Increases by \$681,964 in Capital Interfund Transfer Out for Capital Improvement Projects which is offset by increased stormwater development review application fees.
- Increases by \$552,992 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$384,153 in Transfer Out for Street Rental fee to the General Fund.
- Increases by \$146,943 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs.
- Decrease by (\$398,130) in salary and benefits due to pay adjustments and increased budgeted vacancy rates that produced salary savings.
- Decreases by (\$1,568,400) for one-time costs due to previously approved budget that was only needed for one fiscal year.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
License & Permits	1,582,488	1,646,940	1,646,940	1,910,000	263,060	16.0 %
Charge for Service	556,743,616	524,426,085	564,626,085	562,502,751	38,076,666	7.3 %
Use of Money & Property	9,231,533	2,296,386	2,296,386	2,596,386	300,000	13.1 %
Other	15,241,125	12,645,000	13,066,220	13,895,000	1,250,000	9.9 %
Transfer In	26,144,360	33,829,466	33,829,466	36,058,961	2,229,495	6.6 %
Total Revenues	608,943,122	574,843,877	615,465,097	616,963,098	42,119,221	7.3 %
Expenses						
Salaries & Benefits	87,961,871	96,442,001	96,442,001	101,683,699	5,241,698	5.4 %
Gen Operating & Maintenance	225,907,026	241,175,128	256,350,128	257,165,299	15,990,171	6.6 %
Debt Service Accts	1,006,317	33,900	455,120	33,900	—	0.0 %
Transfer Out & Other	266,433,117	237,192,848	262,217,848	258,080,200	20,887,352	8.8 %
Total Expenses	581,308,331	574,843,877	615,465,097	616,963,098	42,119,221	7.3 %
Grand Total	\$ 27,634,791	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Water and Sewer Fund	1,008.00	982.25	1,021.00	993.61	13.00	11.36
W&S Capital Projects	—	25.75	—	27.39	—	1.64
Total	1,008.00	1,008.00	1,021.00	1,021.00	13.00	13.00

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 1.4 million people in Fort Worth and 33 surrounding communities. Operations are financed through a rate structure based on the amount of services used, as well as base service fees, which are billed to customers on a monthly basis. Debt is issued for large capital projects.

The Water and Sewer Fund provides resources for three separate departments: water, sewer and reclaimed water. These services are billed separately to more accurately capture the cost of each service. However, the Water and Sewer Departments share administrative staff, and many of the employees are partially expensed to more than one department.

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

The Customer Care Division performs metering services as well as billing and collection functions for water, sewer, reclaimed water, stormwater, environmental, and solid waste services for wholesale and retail customers. 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 Management Services Division develops and monitors operating budgets and capital improvement programs, determines rates, and coordinates all fiscal and administrative functions for the Utility, including procurement activities and capital improvement project accounting. The division also provides capital project support, organizational development, information technology services, environmental health and safety program administration, security and emergency planning, records management and workforce development.

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

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

The Plant Operations Division treats and distributes a safe water supply to meet customer needs and operates five water treatment plants and various water storage and pumping facilities located throughout the city. It is responsible for the metering of all the wholesale customer cities' water and sewer services. The division also provides wastewater treatment services for Fort Worth and its customer cities through a regional water reclamation facility. Furthermore, this facility dewateres and treats Class A and AB biosolids for beneficial re-use. The facility produces biogas in its onsite digesters for RIN credit to a third party, who provide a monthly royalty payment to Fort Worth. 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 close to 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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- The increase in budget from FY 2024 is achieved via revenue increases by system-wide adjustments of 3.27% and 2.25% enacted in the water and sewer rates, respectively.
- Increases by \$288,990 for three authorized positions (APs) including a chemist and two environmental technicians to assist with maintaining compliance with existing PFAS regulations and position the utility to meet future PFAS regulations required by the EPA and TPDES permits.

- Increases by \$197,885 for two APs including a program coordinator and meter technician II to assist with maintaining compliant with upcoming revisions to the Lead and Copper Rule including tracking and verification of pipeline inventory and managing and monitoring programs for schools and childcare facilities throughout the service area.
- Increases by \$163,532 for three APs including a senior project control specialist and two professional engineers to assist with managing, tracking and executing capital projects driven by a growing CIP and project complexity; the cost of two authorized positions will be offset by bond funding.
- Increases by \$149,722 for two APs including two senior customer service representatives to assist with the Contact Center's increase in call complexity and duration to continue to maintain optimum service levels.
- Increases by \$143,953 for one AP to assist with increasing the capacity to grow and evolve the utility's data environment in conjunction with the City's initiative to enhance data driven decision-making and management processes.
- Increases by \$130,319 for one AP to enable 24/7/365 high-level supervisory oversight at the Village Creek Water Reclamation Facility.
- Increases by \$84,922 for one AP to assist with meeting the City's financial directive on inventory control and purchasing functions in the Village Creek Water Reclamation Facility warehouse.
- Increases by \$5,800,440 in required debt payments to keep up with growth and increased demand.
- Increases by \$9,610,041 in Transfers to Water/Sewer (PayGo) to address rehabilitation and replacement needs.
- Increases by \$6,549,753 in Raw Water Purchases due to a 3.4 percent Tarrant Regional Water District rate increase as well as a small increase in the projected amount of purchased water.
- Increases by \$5,396,529 to fund allocations for Administrative Costs, Risk Management, Information Technology and Transfers to the General Fund.
- Increases by \$4,131,429 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by \$3,911,825 in vehicle/heavy equipment purchases to keep up with necessary replacements of aging fleet and aging plant equipment.
- Increases by \$1,173,605 in contractual commitments due to inflationary and growth factors.
- Increases by \$838,359 in General Operating & Maintenance for electricity and other utility costs.
- Increases by \$826,769 in salaries and benefits due to increase in vacation payout.
- Increases by \$185,060 in transfer out, offset by capital funds, for one assistant attorney position to address federal and state regulatory water issues.
- Increases by \$21,492,363 in Water Service revenue.
- Increases by \$15,240,974 in Sewer Service and Contracts revenue.
- Increases by \$200,000 in Wholesale and Retail Reclaimed Water revenue.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 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)	222.9	223	223	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	29.3	19.0	14	<=14.2
Infrastructure Leakage Index	3.18	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	159	155	152	<150
Enterprise Resiliency				
This service area ensures utility leadership and staff work together to anticipate and avoid problems.				
Employee turnover rate	17.5%	17.5%	<=10%	<=10%
Customer Satisfaction				
This service area provides reliable, responsive, and affordable services in line with explicit, customer accepted service levels. Receives timely customer feedback to maintain responsiveness to customer needs and emergencies.				
% of calls answered within 60 seconds (water call center)	72.37%	80.00%	>=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	0.05	0.10	<0.30	<0.30
% of water quality complaints resolved within 120 hrs	97%	97%	≥97%	≥95%

Stakeholder Understanding & Support

This service area engenders understanding and support from oversight bodies, community and watershed interests, and regulatory bodies for service levels, rate structures, operating budgets, capital improvement programs and risk management decisions.

Number of people reached through presentations, public events & plant tours	35%	15%	>=15%	>=15%
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Community Sustainability

This service area relates to the Utility being cognizant of and attentive to the impacts its decisions have on current and long-term future community and watershed health and welfare.

Water annual savings from water efficiency incentive programs (million gallons)	25	40	40	90
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Employee & Leadership Development

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

OSHA Recordable Incident Rate	8	7.4	<=5.6	<=5.6
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Internal Service Funds

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	\$100,243,978	\$104,487,117	\$104,487,117	\$120,822,859	\$ 16,335,742	15.6%
Use of Money & Property	10,528,027	4,949,557	4,949,557	8,999,557	4,050,000	81.8%
Other	95,634,729	107,611,972	107,611,972	115,022,183	7,410,211	6.9%
Transfer In	9,630,000	860,583	860,583	—	(860,583)	-100.0%
Total Revenues	216,036,735	217,909,229	217,909,229	244,844,599	26,935,370	12.4%
Use of Fund Balance	—	2,872,660	8,449,910	1,798,250	(1,074,410)	-37.4%
Expenses						
Salaries & Benefits	45,732,290	49,778,275	49,778,275	51,142,723	1,364,448	2.7%
Gen Operating & Maintenance	155,247,190	169,676,258	174,985,619	190,719,908	21,043,650	12.4%
Transfer Out	2,251,228	1,327,356	1,595,246	2,275,583	948,227	71.4%
Total Expenses	203,230,708	220,781,889	226,359,140	244,138,214	23,356,325	10.6%
Contribution to Fund Balance	—	—	—	2,504,635	2,504,635	0.0%
Revenues Over(Under) Expenses	\$ 12,806,027	\$ —	\$ —	\$ —	\$ —	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

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	16,345,147	17,444,466	17,444,466	18,193,932	749,466	4.3 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	219,547	110,000	110,000	110,000	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	16,400	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	427,405	427,405	262,141	(165,264)	-38.7 %
Total Revenues	16,581,094	17,981,871	17,981,871	18,566,073	584,202	3.2 %
Expenses						
Salaries & Benefits	12,882,137	13,694,323	13,694,323	13,772,674	78,351	0.6 %
Gen Operating & Maintenance	2,506,644	3,478,156	3,478,156	3,879,975	401,819	11.6 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	548,387	809,392	809,392	913,424	104,032	12.9 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	15,937,168	17,981,871	17,981,871	18,566,073	584,202	3.2 %
Grand Total	\$ 643,926	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Capital Projects Service Fund	125.00	125.00	125.00	125.00	—	—
Total	125.00	125.00	125.00	125.00	—	—

FUND PURPOSE AND GOALS

The Capital Projects Service Fund provides for program management, engineering design, project management, surveying, and quality control and construction inspection services for most water, sewer, street, storm drainage, sidewalk, and other city initiated infrastructure improvement projects. Additionally, construction inspection services and quality control are provided for developer-initiated infrastructure projects under Community Facility Agreements.

The Fund's core functions include leadership and management of the City's high profile capital programs and projects; implementation of Integrated Program Management; facilitation and improvement of tracking and reporting of project/program status in partnership with the Management Team and Financial Management Services Department; improvement and capacity expansion of the city capital program and project delivery systems; and synchronization of the city's capital planning process with the City's Comprehensive Plan.

DEPARTMENT SUMMARY

	FY2023	FY2024	FY2024	FY2025	Chg from PY Adopted	
	Final	Adopted	Adjusted	Rec.	Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	—	—	—	—	0.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	—	—	—	—	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	—	—	—	—	—	0.0 %
Expenses						
Salaries & Benefits	449,190	—	—	—	—	0.0 %
Gen Operating & Maintenance	376	—	—	—	—	0.0 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	449,566	—	—	—	—	0.0 %
Grand Total	\$ (449,566)	\$ —	\$ —	\$ —	—	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Capital Projects Service Fund	—	—	—	—	—	—
Total	—	—	—	—	—	—

DEPARTMENT PURPOSE AND GOALS

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

During the 2023 period, four approved positions from the City Attorney’s Office assigned to capital project work were paid from this fund. These attorney’s are now in the General Fund and the City Attorney’s Office is not expected to use this fund at any time in FY2025.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Fund is no longer used by the City Attorney's Office and there is no expectation of using it in FY2025.

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	16,345,147	17,444,466	17,444,466	18,193,932	749,466	4.3 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	219,547	110,000	110,000	110,000	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	16,400	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	427,405	427,405	262,141	(165,264)	-38.7 %
Total Revenues	16,581,094	17,981,871	17,981,871	18,566,073	584,202	3.2 %
Expenses						
Salaries & Benefits	12,432,947	13,694,323	13,694,323	13,772,674	78,351	0.6 %
Gen Operating & Maintenance	2,506,270	3,478,156	3,478,156	3,879,975	401,819	11.6 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	548,387	809,392	809,392	913,424	104,032	12.9 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	15,487,604	17,981,871	17,981,871	18,566,073	584,202	3.2 %
Grand Total	\$ 1,093,490	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Capital Projects Service Fund	125.00	125.00	125.00	125.00	—	—
Total	125.00	125.00	125.00	125.00	—	—

DEPARTMENT PURPOSE AND GOALS

The Capital Projects Service Fund provides for program management, engineering design, project management, surveying, and quality control and construction inspection services for most water, sewer, street, storm drainage, sidewalk, and other city-initiated infrastructure improvement projects. Additionally, construction inspection services and quality control are provided for developer-initiated infrastructure projects under Community Facility Agreements.

The Fund's core functions include leadership and management of the City's high profile capital programs and projects; implementation of Integrated Program Management; facilitation and improvement of tracking and reporting of project/program status in partnership with the Management Team and Financial Management Services Department; improvement and capacity expansion of the city capital program and project delivery systems; and synchronization of the city's capital planning process with the City's Comprehensive Plan.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$662,206 in salary and benefits for previously approved costs associated with pay for performance and rising health care costs.
- Increases by \$150,015 in contractual commitments due to inflationary and growth factors.
- Increases by \$121,251 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs.
- Increases by \$116,110 in software licenses for inspections software renewal.
- Increase by \$104,032 in Capital Interfund Transfer Out for Capital Improvement Projects.
- Decreases by (\$583,855) in salary and benefits due to pay adjustments and increased budgeted vacancy rates that produced salary savings.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	36,668,769	34,702,786	34,702,786	43,622,603	8,919,817	25.7 %
Use of Money & Property	252,708	39,557	39,557	39,557	—	0.0 %
Other	76,784	21,309	21,309	63,910	42,601	199.9 %
Total Revenues	36,998,261	34,763,652	34,763,652	43,726,070	8,962,418	25.8 %
Expenses						
Salaries & Benefits	9,315,159	10,337,235	10,337,235	10,515,119	177,884	1.7 %
Gen Operating & Maintenance	26,173,961	24,162,548	24,162,548	32,236,039	8,073,491	33.4 %
Transfer Out & Other	132,224	263,869	263,869	974,912	711,043	269.5 %
Total Expenses	35,621,344	34,763,652	34,763,652	43,726,070	8,962,418	25.8 %
Grand Total	\$ 1,376,917	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Equipment Services Fund	108.00	109.80	104.00	105.80	(4.00)	(4.00)
Total	108.00	109.80	104.00	105.80	(4.00)	(4.00)

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 the maintenance, servicing and accident repair of the entire City’s fleet. 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. Asset acquisition and asset disposition functions have historically been under the Fleet Services Division, however, in FY2022 these functions were transferred to the General Services Division.

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 Equipment Services’ operating funds come from interdepartmental charges from 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 five locations throughout the city of Fort Worth: James Avenue Service Center, Southside Service Center, Water Service Center, North Service Center, and Brennan Avenue body shop. Each of the Service Centers provides repair, maintenance, in-servicing and out-processing of fleet assets. The Brennan Avenue body shop location provides accident repair along with asset salvage and auction processing. In addition, the Field services section diagnoses and repairs vehicles and equipment in the field if the unit cannot be brought into a service center for repair.

In addition to operating, service and maintenance functions, all service centers provide onsite fueling stations. Petroleum availability includes; unleaded fuel, low Sulfur diesel, DEF additive, and propane. Furthermore, Fleet Services operates a non-manned 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 also contracts a wide variety of fleet-related services to outside entities when contracting is deemed the most efficient and effective means to provide the required 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 FY2025 budget contains the continuation of that program. Integrated Business Solutions (NAPA Genuine Parts Company), as the current contracted provider, supplies the Fleet Division with vehicle and equipment parts.

In FY1996, Fleet Services implemented a robust vehicle replacement plan. As part of the plan, the Fleet Acquisition section, which during FY2022 was transferred to the General Services Division, analyzes the entire city fleet, evaluating each vehicle's maintenance costs, useful life, mileage, downtime, and with other determining factors to determine a replacement rating. Based on this yearly analysis, the vehicles and equipment are prioritized for replacement. The Fleet Acquisition section 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 FMS to accelerate the procurement of vehicles and equipment. A change request has been submitted as part of the FY2025 budget process to make the transition permanent.

Additionally, to stabilize budgeting for major purchases in vehicles and equipment, the city created a Vehicle and Equipment Replacement Fund (VERF) in FY2014. This provides a systematic, citywide approach to procurement and disposition of fleet, as well as ensures adequate funds are available to purchase vehicles and equipment.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Decreases by (\$421,579) four authorized positions in salary, benefits and general operating expenditures due to the transition of the Fleet Strike Force from Property Management to Financial Management Services in order to expedite procurement of vehicles and equipment.
- Increases by \$3,909,604 for outside maintenance and repair costs due to rising costs of services.
- Increases by \$3,375,038 for outside maintenance parts due to rising costs of goods.
- Increases by \$729,919 in Capital Interfund Transfer Out for Capital Improvement Projects.
- Increases by \$690,746 in contractual commitments due to inflationary and growth factors.
- Increases by \$471,303 in fleet fuel card services due to increased use of City fleet fuel cards.
- Increases by \$402,715 in salary and benefits for previously approved costs associated with pay for performance and rising health care costs.
- Increases by \$326,033 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by \$238,335 for minor equipment due to inflationary and growth factors.
- Decreases by (\$224,831) in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- Decreases by (\$844,722) for gasoline and diesel fuel due to decreased usage.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	1,272,296	1,564,193	1,564,193	1,888,698	324,505	20.7 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	8,919,833	4,600,000	4,600,000	8,600,000	4,000,000	87.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	66,893,454	74,173,367	74,173,367	79,384,368	5,211,001	7.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	2,445,255	2,445,255	1,536,109	(909,146)	-37.2 %
Total Revenues	77,085,583	82,782,815	82,782,815	91,409,175	8,626,360	10.4 %
Expenses						
Salaries & Benefits	1,070,450	1,034,637	1,034,637	1,148,105	113,468	11.0 %
Gen Operating & Maintenance	76,759,224	81,748,178	81,748,178	90,249,982	8,501,804	10.4 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	11,088	11,088	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	77,829,674	82,782,815	82,782,815	91,409,175	8,626,360	10.4 %
Grand Total	\$ (744,091)	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Group Health & Life Insurance Fund	11.00	8.25	11.00	8.25	—	—
Total	11.00	8.25	11.00	8.25	—	—

FUND PURPOSE AND GOALS

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

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$8,175,164 in Claims Payments/Settlements due to City's claims costs to rise significantly.
- Increases by \$438,757 in Stop Loss premium.
- Increases by \$141,502 in General Operations and Maintenance due to higher allocations for Administrative Costs.
- Increases by \$150,000 in General Operations and Maintenance for childcare concierge services.
- Increases by \$43,417 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- Increases by \$45,179 in salary and benefits due to salary savings on new hires in 2024.
- Decreases by \$(451,262) in Claims Administration Expenses.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	—	—	—	—	0.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	1,132,939	200,000	200,000	250,000	50,000	25.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	28,396,490	33,417,296	33,417,296	35,573,905	2,156,609	6.5 %
Transfer In	9,630,000	—	—	—	—	0.0 %
Use of Fund Balance	—	—	5,577,250	—	—	0.0 %
Total Revenues	39,159,429	33,617,296	39,194,546	35,823,905	2,206,609	6.6 %
Expenses						
Salaries & Benefits	2,135,242	2,154,130	2,154,130	2,267,655	113,525	5.3 %
Gen Operating & Maintenance	25,624,367	31,458,530	36,808,530	31,051,615	(406,915)	-1.3 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	972,159	4,636	231,886	2,504,635	2,499,999	53925.8 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	28,731,768	33,617,296	39,194,546	35,823,905	2,206,609	6.6 %
Grand Total	\$ 10,427,661	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Risk Financing Fund	17.00	17.50	17.00	17.50	—	—
Total	17.00	17.50	17.00	17.50	—	—

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.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$2,504,635 in Transfer Out due to contributions to Fund Balance/Net Position.
- Increases by \$94,961 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$63,000 due to Reinsurance Premium increases.
- Increases by \$54,987 due to Lawsuit Expenses.
- Increases by \$96,958 in General Operating & Maintenance due to increases in administrative costs.
- Decreases by (\$7,819) due to Commercial Insurance policy decreases.
- Decreases by (\$249,958) due to Workers' Compensation claim administration and cost.
- Decreases by (\$341,850) due to Self Insurance Losses.

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	45,957,766	50,775,672	50,775,672	57,117,626	6,341,954	12.5 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	3,000	—	—	—	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	251,601	—	—	—	—	0.0 %
Transfer In	—	860,583	860,583	—	(860,583)	-100.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	46,212,367	51,636,255	51,636,255	57,117,626	5,481,371	10.6 %
Expenses						
Salaries & Benefits	20,329,302	22,557,950	22,557,950	23,439,170	881,220	3.9 %
Gen Operating & Maintenance	24,182,994	28,828,846	28,788,207	33,302,297	4,473,451	15.5 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	598,458	249,459	290,099	376,159	126,700	50.8 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	45,110,754	51,636,255	51,636,256	57,117,626	5,481,371	10.6 %
Grand Total	\$ 1,101,613	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	169.00	167.98	174.00	172.98	5.00	5.00
Total	169.00	167.98	174.00	172.98	5.00	5.00

DEPARTMENT PURPOSE AND GOALS

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

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

Internal Service Funds

Information Technology Services

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

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

ITS is organized into the following functional areas/bureaus: Infrastructure and EUX (End User Experience), Applications and Project Management, SER (Security, ERP and Radio) and Strategic Planning and Finance.

The Infrastructure and EUX Bureau consists of the following divisions: Platform Technologies, Network Services, Data Center Operations and EUX Services. Platform Technologies provides server and storage operations and supports email administration. Network Services operates and maintains the City's data network and telephone systems. Data Center Operations provides 24/7 support and monitoring of all of the City IT systems along with the Help Desk that provides IT technical assistance. EUX Services include Desk Engineering, Desktop Field Services, Asset Management, and Technology Support that manage the city's computing functions and devices. The Asset Management division is responsible for the reconciliation and accountability of deployed physical assets such as desktops and laptops but also the management of assets to include software and licenses across the City. A new division was formed in FY24 called Technology Support which provides technical assistance for audio visual needs and support for conferencing capabilities.

The Applications and Project Management Bureau consists of the following divisions: Distributed Applications, Application Engineering, Applications Public Safety, Database, GIS and Project Management Office. This bureau is responsible for application development and implementation of software systems together with the public safety specific systems for Police and Fire. This bureau also contains the Database and Geographic Information systems support functions. The Project Management Office division provides for portfolio management and project management to other city departments for technology related needs.

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

The Strategic Planning and Finance Bureau is responsible for the financial and budget management functions, allocations, citywide procurement of technology equipment and services, mobility procurement and management along with contract administration. This division is also responsible for the human resources related functions of the department. The Strategic Planning division provides for employee engagement, employee development, and communications for the department.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$337,632 for two authorized positions (APs) to assist with backlog of projects and decreases in the Data/Voice Network and Internet by the same amount.
- Increases by \$219,560 for two new APs to assist IT Project Managers and decreases in the Data/Voice Network and Internet by the same amount.
- Increases by \$103,925 for one AP to fulfill in Desktop Engineering decreases in the Data/Voice Network and Internet by the same amount.

Internal Service Funds

Information Technology Services

- Increases by \$4,789,501 in contractual commitments due to more IT projects transferred to ITS, inflationary, and growth factors.
- Decreases by (\$727,893) in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
1.1 Analysis and Planning				
The Information Technology Solutions Project Management Office partners with City of Fort Worth departments to understand business needs and facilitate delivery of value-added solutions to support enterprise goals and objectives: business analysis, project oversight, and liaison services.				
Each active project has a weekly status report	70%	78%	95%	100%
Projects are completed on or before the Original Planned Completion Date	98%	94%	70%	100%
Capital Projects that are approved by October 1 are initiated by April 1 of the following year	87%	77%	85%	100%
Secure Socket Layer (SSL) Certificates are renewed at least 30 days prior to expiration.	96%	53%	100%	100%
Each project that is completed has two or fewer Project Change Request	88%	80%	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	92%	100%	99%	100%
HEAT Tickets met Service Level Objectives Incident Tickets severity 4	95%	96%	99%	100%
HEAT Tickets met Service Level Objectives - Severity 2 and 3	99%	100%	99%	100%
HEAT Tickets met Service Level Objectives request	70%	66.95%	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%	80%	75%	100%
Ensure that invoices are in compliance with State law by being paid within 30 days	75%	88%	70%	100%
Proposed new measure: Reduce the frequency of After The Fact purchase orders. (Will determine the frequency rate and target rate).	95%	97%	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%	99.41%	100%	100%
Public Safety Internet Availability	100%	100%	99%	100%

All other Intranet Availability	99.95%	99.9%	99%	100%
Server Patching	91.25%	91%	90%	100%
Server Uptime	99.97%	100%	99.5%	100%

2.2 Data Center Management

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

Initial outage communication distributed within 15 minutes of an outage	100%	100%	90%	100%
Execution of After Action Reports for outages within 3 days after event	100%	80%	90%	100%
Safety and Security - Badge access request completed within 24 hours	93.33%	90.45%	90%	100%
Safety and Security - Incidents resolved within 7 days	90.25%	91.45%	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.	94%	94%	97%	100%
Completion of computer unit refreshes on schedule.	300%	110%	95%	100%
Patch Management - Endpoints	92.55%	91.20%	90%	100%
Average Abandonment rate not higher than 7.5%	8.2%	8.8%	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	N.A	96%	95%	100%
Availability for the Fort Worth Regional Radio System	100%	100%	99.99%	100%
Communications availability of all outdoor warning sirens	N.A	N.A	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.	94%	97%	99%	100%
# of security risk assessments performed on City systems	23	51	12	no limit

Fiduciary Funds

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount %	
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	445,284	575,720	575,720	547,495	(28,225)	-4.9 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	1,964,802	1,500,000	1,500,000	1,500,000	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	26,684,388	26,342,926	26,342,926	27,039,008	696,082	2.6 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	5,302,053	5,302,053	3,805,145	(1,496,908)	-28.2 %
Total Revenues	29,094,474	33,720,699	33,720,699	32,891,648	(829,051)	-2.5 %
Expenses						
Salaries & Benefits	292,043	283,792	283,792	309,309	25,517	9.0 %
Gen Operating & Maintenance	31,179,382	33,436,907	33,436,907	32,582,339	(854,568)	-2.6 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	31,471,425	33,720,699	33,720,699	32,891,648	(829,051)	-2.5 %
Grand Total	\$ (2,376,951)	\$ —	\$ —	\$ —	—	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Retiree Healthcare Trust	—	2.25	—	2.25	—	—
Total	—	2.25	—	2.25	—	—

FUND PURPOSE AND GOALS

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$1 million in Claims Payments/Settlements due to a significant rise in claims costs.
- Increases by \$86,577 in Stop Loss premium.

- Increases by \$33,466 in Medicare Part A-B penalty cost.
- Decreases by (\$2 million) in Medicare Advantage premium.
- Decreases by (\$71,203) in General Operating & Maintenance for Claims Administration.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	1,656,737	1,763,775	1,763,775	—	(1,763,775)	-100.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	—	—	—	—	0.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	175,816	—	—	1,572,669	1,572,669	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	11,226	11,226	—	(11,226)	-100.0 %
Total Revenues	1,832,553	1,775,001	1,775,001	1,572,669	(202,332)	-11.4 %
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0 %
Gen Operating & Maintenance	—	—	—	—	—	0.0 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	1,575,169	1,775,001	1,775,001	1,572,669	(202,332)	-11.4 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	1,575,169	1,775,001	1,775,001	1,572,669	(202,332)	-11.4 %
Grand Total	\$ 257,384	\$ —	\$ —	\$ —	\$ —	0.0 %

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.

FY2025	Principal	Interest	Total Debt Service
2017 Special Assessment Rev	560,000	564,169	1,124,169
2018 Special Assessment Rev	225,000	223,500	448,500
	\$ 785,000	\$ 787,669	\$ 1,572,669

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	—	—	—	—	0.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	—	—	—	1,500,000	1,500,000	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Proceeds From Debt	—	—	500,000	—	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	—	—	500,000	1,500,000	1,500,000	0.0 %
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0 %
Maintenance	—	—	—	—	—	0.0 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	1,500,000	1,500,000	0.0 %
Transfer Out & Other	—	—	500,000	—	—	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	—	—	500,000	1,500,000	1,500,000	0.0 %
Grand Total	\$ —	\$ —	\$ —	\$ —	—	0.0 %

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.

FY2025	Principal	Interest	Total Debt Service
2024 Special Assessment Rev	500,000	1,000,000	1,500,000
	\$ 500,000	\$ 1,000,000	\$ 1,500,000

Glossary and Acronyms

Glossary and Acronyms

Glossary

The Annual Budget and Program Objectives document contains specialized and technical terminology that is unique to public finance and budgeting. To help both city departments and citizens understand the terminology used during the budget process, this glossary is provided as a reference.

Account: A seven-digit numerical code of which the first character defines the specific classification of dollar values in the financial records, i.e., assets, liabilities, equities, revenues, and expenditures/expenses. The remaining digits provide a further breakdown of account types into specific character and object groupings.

Accounting System: The methods and records established to identify, assemble, analyze, classify, record, and report a government's transactions and to maintain accountability for the related assets and liabilities.

Accrual Basis of Accounting: A basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. For example, in accrual accounting, revenue that was earned on April 1, but for which payment was not received until July 10, is recorded as revenue on April 1st regardless of the timing of when the payment is received.

Activity: Activities are the major tasks performed to create outputs. One or more activities could be deemed critical for achieving *Council goals*.

Ad Valorem Tax: A tax based on value (e.g., a property tax).

Agency Fund: A fund is normally used to account for assets held by a government as an agent for individuals, private organizations, or other governments and/or other funds.

Annual Financial Report (AFR): Previously known as the Comprehensive Annual Financial Report until FY 2021, this document is a thorough and detailed presentation of a government's financial condition. It reports on the government's activities and balances for each fiscal year. The AFR is presented in three sections: 1. introductory section – includes a transmittal letter with a financial overview, discussion of the overall economy, and organization charts of the entity. 2. Financial Section – includes the independent auditor's report, management's discussion and analysis, government-wide financial statements, notes to the financial statements, required supplemental information, combining financial statements and schedules. 3. The statistical section – includes additional financial, economic, and demographic information on a multi-year basis.

Appraisal Cap: Limitation on value increases of residential homesteads from year to year.

Appraised Value: Either the market value or value is determined by using another method of valuation according to the Property Tax Code Chapter 23.

Appropriation: A legal authorization made by the City Council that permits the city to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time in which it may be expended.

Appropriation Ordinance: The official enactment by the City Council to establish legal authority for city officials to obligate and expend resources.

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 Plan: A department-level plan; in this plan, departments outline each division's Service Areas and associated key performance indicators and priority initiatives for each. This document is meant to serve as a high-level annual performance plan, in which measures are periodically updated to facilitate continuous observation, trend analysis, and improvement of department activities and services.

Business Unit Department: A numerical code that details financial responsibility for revenues and expenditures. The center specifically shows the department-division-section for operating funds, department-fund-project for bond funds, and department-project for grants and other capital project funds.

Glossary and Acronyms

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 & 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.

Glossary and Acronyms

- **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 goals.

Council Goals: Goals set by City Council, based on citizen input, that all management plan core objectives, department objectives, programs, and initiatives strive to attain.

Current Taxes: Taxes that are levied and due within one year.

Debt: An obligation resulting from the borrowing of money or the purchase of goods and services. Debts of governments include bonds, time warrants, and notes. See Accounts Payable, Bond, Note Payable, Long-Term Debt, and General Long-Term Debt.

Debt Rate: For all taxing units, the debt rate portion of the voter-approval tax rate is the current year's debt payments divided by the current year's property values. The debt rate may rise as high as necessary to cover debt expenses.

Debt Service: The cash that is required for a particular period to cover the repayment of interest and principal on a debt. Debt Service is projected on an annual basis.

Glossary and Acronyms

Deficit: (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period, or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Delegated Authority: The City Council authorizes and delegates to the City Manager, or his designee, the authority to transfer appropriations within and among departments and funds, in a cumulative amount not to exceed the total amount appropriated for each purpose. This authority is used for items such as separation pay, contractual services, elections, and training initiatives.

Delinquent Taxes: Taxes that remain unpaid on and after the date due, after which a penalty for nonpayment is attached.

Department: A major administrative division of the city that indicates overall management responsibility for an operation or group of related operations within a functional area.

Depreciation: The process of estimating and recording the lost usefulness or expired useful life from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve to replace the item at the end of its useful life.

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 progress toward *Council goals*. External indicators can be used as *key performance indicators* for strategic-level *objectives*, but they must be used in coordination with internal measures. Data sources could include TXDOT (Texas Department of Transportation), the T (the Fort Worth Transportation Authority), TCEQ (Texas Commission on Environmental Quality), TRWD (Texas Regional Watering District), NCTCOG (North Central Texas Council of Governments), or the Chamber of Commerce.

Fiduciary Funds: Fiduciary funds are used to account for assets that the city holds in trust for the benefit of other specified entities or individuals and that are unavailable for the city's purposes.

Glossary and Acronyms

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. The forecast process takes place for months five and eight of the fiscal year for most funds.

Full-Time Equivalent (FTE): Hours worked by one employee on a full-time basis. An FTE is considered to be 2,080 hours on an annual basis which is calculated 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.

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.

Glossary and Acronyms

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 the city is achieving Council goals and management plan core objectives.

Key Performance Measure (KPM): A performance measure that demonstrates how effective a department is at achieving management plan core objectives. These may also be identified as key performance indicators by city management.

Glossary and Acronyms

Levy: To impose taxes, special assessments, or service charges for the support of city activities. Also, the amount of tax for an individual property or the sum of all individual amounts of tax.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or to provide services to other entities in the future as a result of past transactions or events; what you owe.

Licenses and Permits: Payments received in connection with the city's regulatory activities and its review and issuance of permission to undertake an activity or pursue an occupation; they include utility franchise fees; building, electrical, and plumbing permit fees; parking permit fees; health and safety permit fees; and occupational license charges.

Line-Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately along with the dollar amount budgeted for each specified category.

Long-Term Debt: Any un-matured debt that is not a fund liability and at the same time has a maturity of more than one year.

Maintenance and Operations (M&O): Taxes that are generated by the taxing unit for general expenses.

Major Fund: Funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Management Plan: A high-level strategic plan developed by the city's executive-level staff that communicates overall guidance and direction on Council goals and the organizational actions required to pursue those goals. This plan assists departments in aligning their activities with Council goals.

Milestone: A task, event, or critical decision point related to an initiative or project. Milestones can be tracked to evaluate achievement or level of completion of an initiative or project.

Mission: A statement describing an organization's fundamental purpose.

Modified Accrual Accounting: Modified Accrual Basis of Accounting – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis of accounting, revenues are recognized when they become both “measurable” and “available” to finance expenditures in the current period. For example, revenue that is earned and measurable on April 1, is billed on April 30th, and paid on May 1st would not be recorded as revenue until payment is received on May 1st.

Municipal Bonds: Debt securities issued by a state, municipality, or county to finance its capital expenditures. Municipal bonds are exempt from federal taxes and most state and local taxes, especially if you live in the state in which the bond is issued.

Net Income: Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

Net Position: Net Position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a proprietary fund.

No-New-Revenue Rax Rate: Enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.

Objective: The reason for making specific efforts or taking deliberate actions with the intent to attain or accomplish an identified goal, targeted level, or meet a defined purpose; the broad, continuous goals of a department.

Glossary and Acronyms

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 (PAYG) Financing: The use of currently available cash resources to pay for capital investment. It is an alternative to debt financing.

Performance Budget: A budget that focuses on activities rather than line items. Workload and unit cost data are collected to assess the efficiency of services. Typical data collected might include miles of streets paved per year, cost of paved streets per mile, tons of garbage collected per employee hour, or cost per employee hour of garbage collection.

Performance Measure (PM): A *quantitative*, tracked assessment of a department activity or process that logs achievement, change, or performance over an interval of time. There are four basic categories of performance measures.

- **Inputs:** The resources needed to complete an activity. Some inputs include FTEs, budget, and material data already in place in the department. Other inputs are equipment or information associated with each transaction.
- **Outputs:** The immediate results of activities. These are measures of units provided, services provided, or people served by a program or department. Output measures are usually expressed in the past tense and are usually within the city's control.
- **Efficiency measures:** A type of outcome measure that focuses on the city's view of performance, by measuring the cost to the organization in time and resources. Measuring efficiency tells us how well we are using resources to provide city services.
- **Effectiveness measures:** A type of outcome measure that focuses on the customer's view of performance by measuring how well activity or service meets the customer's expectations.

Personal Property: Items that can be owned but are not real property – divided into two types: tangible and intangible.

Glossary and Acronyms

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 classification other than Police and Fire ranks. Their salary is charged to 5110101 "REGULAR EMPLOYEE SALARIES". Police and Fire trainees are considered General employees until they graduate from the academy and join the ranks.
- Civil Service Employees: Pertains to Police and Fire all ranks. Their salary is charged to 5115101 "CIVIL SERVICE BASE PAY".

Requisition: A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

Revenue: Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers, and increases in net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers. Included are such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Glossary and Acronyms

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.

Glossary and Acronyms

Acronyms

ACEC	American Council of Engineering Companies
AFR	Annual Financial Report
AHAS	Accessible Hazard Alert System
AICPA	American Institute of Certified Public Accountants
AP	Authorized positions
AR	Administrative Regulations
ARB	Appraisal Review Board
ARC	Annual required contribution
ATB	Across the Board
ATS	American Traffic Solutions
BDE	Business Diversity Enterprise
BMPs	Best Management Practices
BNSF	Burlington Northern/Santa Fe Railroad
BRASS	Budget Reporting and Analysis Support System
CAO	City Attorney's Office
CAD	Computer Aided Dispatch
CAP	Community Action Partner
CCPD	Crime Control and Prevention District
CDBG	Community Development Block Grant
CFDA	Catalog of Federal Domestic Assistance
CFO	Chief Financial Officer
CFW	City of Fort Worth
CIP	Capital Improvement Program
CMO	City Manager's Office
CO	Certificates of Obligation
COP	Citizen on Patrol
CPI	Consumer Price Index
CPMS	Capital Project Management System
CRM	Customer Relationship Management
CRS	Community rating system
CSO	City Secretary's Office
CVB	Convention and Visitor's Bureau
DAL	Dallas Love Field
DFW	Dallas/Fort Worth International Airport
DFWI	Downtown Fort Worth Inc.
DOL	Department of Labor
ECC	Environmental Collection Center
EEOC	U.S. Equal Employment Opportunity Commission
EIMS	Enterprise Information Management System
EPA	Environmental Protection Agency
ERP	Enterprise Resource Planning
ERU	Equivalent Residential Unit
ESD	Equipment Services Department
ETJ	Extraterritorial Jurisdictional Area

Glossary and Acronyms

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
MBE	Minority Business Enterprise
MD	Metropolitan Division
MSA	Metropolitan Statistical Area
MYFF	Multi-Year Financial Forecast
NALHFA	National Association of Local Housing Finance Agencies
NAS	Naval Air Station
NASJRB	Naval Air Station Joint Reserve Base Fort Worth
NEZ	Neighborhood Empowerment Zone
NFIP	National Flood Insurance Program
NIC	Net Interest Cost
NIS	Neighborhood Improvement Strategy
NIMS	National Incident Management System
NOE	Notice of Enforcement
NOV	Notice of Violations
O&M	Operating and Maintenance

Glossary and Acronyms

OEM	Office of Emergency Management
OPEB	Other Post-Employment Benefits
OPW	Ohio Pattern Works
PAYG	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
WBE	Women Business Enterprise