

AN ORDINANCE APPROPRIATING FUNDING FOR THE OPERATING BUDGET OF THE CITY OF FORT WORTH FOR THE ENSUING FISCAL YEAR, BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024, INCLUDING AN APPROPRIATION TO PAY DEBT SERVICE REQUIREMENTS ON OUTSTANDING INDEBTEDNESS; AND APPROPRIATING FUNDS FOR PURPOSES OF ENACTING THE FISCAL YEAR 2024 CAPITAL IMPROVEMENT PROGRAM, INCLUDING CAPITAL PLANS, PROJECTS, OUTLAYS, AND COMMUNITY FACILITY AGREEMENTS; AND RATIFYING CITY COUNCIL APPROVED APPROPRIATION ORDINANCES EFFECTING THIS BUDGET; AND ACKNOWLEDGING PRIOR APPROPRIATIONS EFFECTING THE CAPITAL IMPROVEMENT PROGRAM; AND INCORPORATING BUDGET ON FILE WITH CITY SECRETARY, AS REVISED BY CITY COUNCIL; AND APPROVING THE CAPITAL IMPROVEMENT PROGRAM; AND ACKNOWLEDGING APPROVAL OF LEAVE; AND PROHIBITING THE EXPENDING, OBLIGATING, OR COMMITTING OF FUNDS IN EXCESS OF APPROPRIATIONS OR ACTUAL AVAILABLE RESOURCES; AND ESTABLISHING LEGAL LEVEL OF CONTROL; AND PROVIDING FOR PUBLICATION; AND PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR REPEAL OF ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT HERewith; AND PROVIDING AN EFFECTIVE DATE

**WHEREAS**, on August 8, 2023, the City Manager submitted the recommended Fiscal Year 2024 (“FY2024”) capital improvement program and operating budget to the City Council, respectively;

**WHEREAS**, in a series of budget work sessions the City Council met with the City Manager and staff to review the recommended budget and capital improvement program and make revisions; and

**WHEREAS**, this ordinance includes all appropriations necessary to implement the FY2024 operating budget which contains personnel costs including the various costs and capital improvement program as recommended by the City Manager and revised by the City Council.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT WORTH, TEXAS** that the operating budget appropriation and appropriations for the capital improvement program for the ensuing fiscal year, beginning October 1, 2023 and ending September 30, 2024, for the different funds, departments and purposes of the City of Fort Worth be fixed and determined as detailed below, supporting a budget that includes 8,165 total authorized positions.

## SECTION 1. GENERAL FUND

The **General Fund** is a governmental fund for managing ordinary operations financed primarily from property tax, general-use sales tax, and other general revenues and for FY2024 shall have receipts and appropriations as follows:

### REVENUES

Property Tax	\$579,970,842
Sales Tax	\$250,000,000
Payment in Lieu of Taxes	\$7,419,594
Street Rental	\$28,875,619
Other Tax	\$64,458,496
License & Permits	\$22,238,763
Intergovernmental Revenue	\$520,641
Charge for Service	\$34,395,212
Fines & Forfeitures	\$6,327,394
Use of Money & Property	\$2,746,728
Other Revenue	\$2,731,573
Sale of Abandoned Property	\$1,007,867
Salvage Sales	\$2,000
Transfer from Solid Waste	\$7,089,761
Transfer from Culture Tourism	\$932,166
Transfer from Gen Endow Gas Ls (Public Art)	\$387,544
Transfer from FW Local Development Corporation (Economic Development Strategic Plan)	\$220,085
Transfer from Taxing Increment Reinvestment Zone (TIRZ)	\$365,803
Transfer from PACS Dedication	\$177,574
Transfer from Public Improvement Districts (PIDs)	\$267,385
Transfer from Stormwater Util	\$1,471,369
Transfer from Water and Sewer	\$1,432,425
Other Interdepartmental Transfers	\$773,549
	<b>\$1,013,812,390</b>

## EXPENDITURES

City Attorney's Office	\$9,727,436
City Auditor's Office	\$2,444,254
City Manager's Office	\$11,368,002
City Secretary's Office	\$2,705,604
Code Compliance	\$27,074,963
Communications & Public Engagement	\$6,058,990
Diversity & Inclusion Department	\$2,635,238
Development Services	\$29,222,202
Economic Development	\$40,273,220
Subsidy to Culture and Tourism (380 Agreement)	\$3,714,585
Transfer to PIDs	\$439,325
Transfer to Economic Incentive Fund	\$5,000,000
Transfer to Culture and Tourism	\$120,000
Environmental Services	\$4,589,348
Financial Management Services	\$15,051,729
Fire	\$213,376,865
Transfer to Municipal Airport Fund (Fire Lease)	\$59,501
FWLab	\$11,411,752
Public Art	\$1,949,071
Human Resources	\$6,933,179
Library	\$27,822,947
Municipal Court	\$15,230,739
Transfer to the Municipal Parking	\$600,000
Transfer to the Park and Recreation for shared Safety Position	\$30,689
Neighborhood Services	\$12,735,782
United Way	\$199,500
Transfer to Neighborhood Improvement Strategies project (Paygo)	\$8,086,000
Transfer to the General Capital Fund	\$2,045,000
Park and Recreation	\$66,106,893
Transfer to the General Capital Fund (Paygo)	\$3,395,000
Transfer to the PIDs and TIRZ	\$679,591
Transfer for YMCA Contract	\$12,000
Transfer to Community Tree Planting	\$100,000
Transfer to Vehicle and Equipment Replacement Fund	\$556,000
Police	\$321,340,689
Property Management	\$25,302,557
Transfer to the General Capital Fund (Paygo)	\$5,001,000
Transfer to Vehicle and Equipment Replacement Fund	\$3,500,000
Transportation and Public Works	\$41,465,509
Transfer to the General Capital Fund (Paygo)	\$55,338,635
Transfer to Vehicle and Equipment Replacement Fund	\$961,500
Non-Departmental	-\$2,717,713
Separation Pay	\$8,041,672
Employee Recruitment and Retention Fund	\$1,754,540

Fire Contingency Overtime Fund	\$4,000,000
Contractual Services	\$4,835,000
Tuition Reimbursement	\$172,478
Training Initiative	\$250,000
Transfer Out- Technology Allocations	\$928,083
Transfer to the General Capital Fund (Paygo) - Technology Infrastructure	\$4,700,000
Transfer to the General Capital Fund (Paygo) - IT Capital	\$3,761,000
Transfer to the General Capital Fund (Paygo) - Community Partnerships	\$750,000
Transfer to IT Refresh Capital	\$2,427,035
Transfer to Municipal Golf (Operating Subsidy)	\$245,000
	<b>\$1,013,812,390</b>

## SECTION 2. SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The **Alliance Maintenance Facility Fund** is a special revenue fund for managing revenues generated from a City-owned facility that AllianceTexas, a Hillwood entity, manages and leases on the City's behalf and used to pay management and facility expenses and to fund capital projects and for FY2024 shall have receipts and appropriations as follows:

### REVENUES

Charges for Services	\$443,794
Use of Money and Property	\$3,121,261
Other – Recovery of Utilities	\$4,397,805
Use of Fund Balance/Net Position	\$274,903
	<b>\$8,237,763</b>

### EXPENDITURES

Property Management	\$7,477,763
Transfer to Capital Fund	\$760,000
	<b>\$8,237,763</b>

The **Community Tree Planting Program Fund** is a special revenue fund for managing revenues generated primarily from tree removal fees and gas revenues and used for planting trees on public property in partnership with third parties and for FY2024 shall have receipts and appropriations as follows:

### REVENUES

Transfers from Park Gas Lease Revenue	\$656,192
	<b>\$656,192</b>

### EXPENDITURES

Park and Recreation	\$476,192
Transfer to Capital Fund	\$180,000
	<b>\$656,192</b>

The **Crime Control and Prevention District Fund** is a special revenue fund for managing revenues generated primarily by a voter-approved special dedicated sales tax and used for programs aimed at crime control and prevention in accordance with Chapter 363 of the Texas Local Government Code and for FY2024 shall have receipts and appropriations as follows:

#### REVENUES

Sales Tax	\$119,391,511
Intergovernmental Revenue	\$8,061,784
Use of Money & Property	\$150,000
Other	
Miscellaneous Revenue	\$12,000
Auto Scrap Metal Sales	\$1,000
Recovery of Labor Costs	\$200,000
Transfer in	
Salvage Sales	\$30,000
Use of Fund Balance/Net Position	\$2,881,358
	<b>\$130,727,653</b>

#### EXPENDITURES

Police	\$96,656,283
Transfer to CCPD Capital Projects Fund	\$21,115,349
Transfer to IT Refresh Capital	\$2,359,245
Transfer to Community Based Fund	\$4,599,689
Park and Recreation	\$1,697,220
Neighborhood Services	\$894,185
Public Events	\$136,140
Municipal Courts	\$173,727
Transportation and Public Works	\$3,095,815
	<b>\$130,727,653</b>

The **CCPD Community Based Fund** is a special revenue fund that is intended to be a life of project fund utilized for managing revenues and costs associated with community-based programs, and for FY2024 shall have receipts and appropriations as follows:

# REVENUES

Transfer from CCPD	\$4,599,689
	<b>\$4,599,689</b>

# EXPENDITURES

CCPD Community Based Programs P_S00185	\$4,599,689
	<b>\$4,599,689</b>

The **Culture and Tourism Fund** (7% Hotel Occupancy Tax) is a special revenue fund for managing revenues generated by the City's 7% Hotel Occupancy Tax, by operation of the City's public venues, and from a General Fund transfer for 380 agreement payments, and used primarily for purposes of operating the Fort Worth Convention Center, the Will Rogers Memorial Complex, and the Cowtown Coliseum, funding a contract with the Fort Worth Convention and Visitors Bureau, and to pay costs associated with construction and debt-financing of the Dickies Arena and for FY2024 shall have receipts and appropriations as follows:

# REVENUES

Hotel Occupancy Taxes	\$33,658,522
License and Permits	\$21,000
Charges for Services	\$5,275,590
Use of Money and Property	\$9,162,395
Other	
Miscellaneous Revenue	\$2,110
Recovery of Labor Costs	\$659,081
Recovery of Supplies	\$1,312,830
Recovery of Utilities	\$215,000
Transfer from General Fund (380 Agreement)	\$3,714,585
Transfer from Economic Development	\$120,000
	<b>\$54,141,113</b>

# EXPENDITURES

Culture and Tourism	\$48,223,558
Transfer to General Fund	\$932,166
Transfer to Capital Fund	\$500,000
Transfer to Vehicle and Equipment Replacement Fund	\$287,745
Transfer to IT Refresh Capital	\$14,698
Transfer to Debt Fund	\$798,912
Contribution to Fund Balance/Net Position	\$3,384,034
	<b>\$54,141,113</b>

The **Culture and Tourism 2% Hotel Fund** (2% Hotel Occupancy Tax) is a special revenue fund for managing revenues generated by the City's 2% Hotel Occupancy Tax and used, in accordance with the Texas Tax Code Section, for construction or debt-financing of convention center facilities and qualified projects and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Hotel Occupancy Taxes	\$9,595,292
	<b>\$9,595,292</b>

EXPENDITURES

Transfer to Capital Fund	\$2,250,000
Transfer to Debt Fund	\$4,044,374
Contribution to Fund Balance/Net Position	\$3,300,918
	<b>\$9,595,292</b>

The Culture and Tourism **DFW Revenue Sharing Fund** is a special revenue fund for managing revenues generated from revenue sharing at the Dallas/Fort Worth International Airport in accordance with Chapter 22 of the Texas Transportation Code and used to maintain and improve facilities at the Convention Center and Will Rogers Memorial Complex, and to pay costs associated with construction and debt-financing of the Dickies Arena and for FY2024 shall have receipts and appropriations as follows:

REVENUES

DFW Revenue Sharing	\$9,874,152
	<b>\$9,874,152</b>

EXPENDITURES

Transfer to Capital Fund	\$1,000,000
Transfer to Debt Fund	\$2,566,905
Contribution to Fund Balance/Net Position	\$6,307,247
	<b>\$9,874,152</b>

The **Culture and Tourism Project Finance Zone Fund** is a special revenue fund for managing and segregating revenues generated from Project Finance Zone #1. Funding is used to maintain and improve facilities at qualified projects, including the Convention Center, Will Rogers Memorial Complex, and the



Dickies Arena, as well as assist in the payment of Arena debt and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Intergovernmental Revenue	\$12,120,239
	<b>\$12,120,239</b>

EXPENDITURES

Transfer to Debt Fund	\$5,613,545
Contribution to Fund Balance/Net Position	\$6,506,694
	<b>\$12,120,239</b>

The Culture and Tourism **Venue Operating Fund** is a special revenue fund for managing and segregating the venue taxes that become effective with the opening of the Dickies Arena in November 2019. Funding is used to maintain and improve facilities at the new Multipurpose Arena designated as the venue project and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Other Taxes	
Stall Tax Revenue	\$280,275
Ticket Tax Revenue	\$6,715,386
Parking Tax Revenue	\$3,503,750
	<b>\$10,499,411</b>

EXPENDITURES

Transfer to Venue Debt Fund	\$8,967,128
Contribution to Fund Balance/Net Position	\$1,532,283
	<b>\$10,499,411</b>

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

REVENUES

Transfer from General Fund	\$5,000,000
	<b>\$5,000,000</b>

EXPENDITURES

Economic Development	\$5,000,000
	<b>\$5,000,000</b>

The **Environmental Protection Fund** is a special revenue fund for managing revenues generated primarily from collection of an environmental fee and used to fund the cost of complying with state and federally mandated environmental regulations and programs and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$15,575,637
Use of Money and Property	\$56,000
Transfer from Stormwater Utilities	\$0
Use of Fund Balance/Net Position	\$580,338
	<b>\$16,211,975</b>

EXPENDITURES

Environmental Services	\$15,222,099
Transfer to Water and Sewer Fund	\$576,756
Transfer to Grant	\$190,924
Transfer to Energy Savings Program	\$4,657
Transfer to IT Refresh Capital	\$6,681
Transfer to Capital Fund	\$210,858
	<b>\$16,211,975</b>

The **Municipal Golf Fund** is a special revenue fund for managing revenues generated by the municipal golf courses and from a partial subsidy from the General Fund and used for funding maintenance and operations of the golf facilities and for FY2024 shall have receipts and appropriations as follows:

## REVENUES

Charges for Services	\$5,669,037
Other Revenue	\$4,000
Transfer from General Fund (Operating Subsidy)	\$245,000
Use of Fund Balance	\$425,122
	<b>\$6,343,159</b>

## EXPENDITURES

Park and Recreation	\$6,341,519
Transfer to IT Refresh Capital	\$1,640
	<b>\$6,343,159</b>

The **Special Revenue Municipal Court Fund** is a special revenue fund that is intended to be a life of project fund utilized for managing revenues and costs of the department's programs and projects in accordance with various articles of Chapter 102 of the Texas Code of the Criminal Procedure and for FY2024 shall have receipts and appropriations as follows:

## REVENUES

Court Security Project - Charge for Service	\$12,215
Juvenile Case Manager Project - Charge for Service	\$988
Truancy Prevention and Diversion Project - Charge for Service	\$61,599
	<b>\$74,802</b>

## EXPENDITURES

Court Security Project (S00094)	\$12,215
Juvenile Case Manager Project (S00096)	\$988
Truancy Prevention and Diversion Project (S00097)	\$61,599
	<b>\$74,802</b>

### SECTION 3. DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, principal and interest on outstanding debt obligations as shown below.

The **General Debt Service Fund** is a debt service fund utilized to manage revenues from the debt portion of property tax assessments and other resources and used to pay principal and interest on and to create a sinking fund for outstanding general indebtedness of the City and for FY2024 shall have receipts and appropriations as follows:

#### REVENUES

Property Tax	\$162,378,702
Use of Money and Property	\$3,450,000
Transfer from TIRZ #14 Trinity Lakes	\$1,748,950
	<b>\$167,577,652</b>

#### EXPENDITURES

Financial Management Services (Debt Obligation)	\$159,777,621
Transfer to Parking Debt Service	\$2,980,400
Contribution to Fund Balance/Net Position	\$4,819,631
	<b>\$167,577,652</b>

The **Culture and Tourism Debt Service Fund** is a debt service fund utilized to manage hotel occupancy tax revenues and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to improvements at the Convention Center and Will Rogers Memorial Complex for FY2024 shall have receipts and appropriations as follows:

#### REVENUES

Transfer from Culture and Tourism	\$343,373
Transfer from Culture and Tourism 2% Hotel	\$4,044,374
Transfer from DFW Revenue Share	\$2,566,905
	<b>\$6,954,652</b>

#### EXPENDITURES

Financial Management Services (Debt Obligation)	\$6,954,652
	<b>\$6,954,652</b>

The **Venue Debt Service Fund** is a debt service fund utilized to manage revenues from venue taxes, hotel occupancy taxes and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to the bonds issued to finance the City's portion of costs for the designated venue in accordance with Chapter 334 of Texas Local Government Code, including Dickies Arena, and for FY2024 shall have receipts and appropriations as follows:

#### REVENUES

Transfer from Culture and Tourism	\$455,539
Transfer from Culture and Tourism Project Finance Zone	\$5,613,545
Transfer from Culture and Tourism Venue	\$8,967,128
	<b>\$15,036,212</b>

#### EXPENDITURES

Financial Management Services (Debt Obligation)	\$14,924,967
Contribution to Fund Balance/Net Position	\$111,245
	<b>\$15,036,212</b>

The **Municipal Parking Debt Service Fund** is a debt service fund utilized to manage revenues from commercial off-street parking and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to municipal parking infrastructure and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Transfer from Municipal Parking Fund	\$2,980,400
	<b>\$2,980,400</b>

EXPENDITURES

Financial Management Services (Debt Obligation)	\$2,980,400
	<b>\$2,980,400</b>

The **Solid Waste Debt Service Fund** is a debt service fund utilized to manage revenues from municipal solid waste service fees and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to solid waste infrastructure and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Transfer from Solid Waste Fund	\$434,447
	<b>\$434,447</b>

EXPENDITURES

Financial Management Services (Debt Obligation)	\$434,447
	<b>\$434,447</b>

The **Stormwater Debt Service Fund** is a debt service fund utilized to manage stormwater service revenues and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to stormwater infrastructure and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Transfer from Stormwater Utility	\$12,406,016
	<b>\$12,406,016</b>

EXPENDITURES

Financial Management Services (Debt Obligation)	\$12,124,389
Contribution to Fund Balance/Net Position	\$281,627
	<b>\$12,406,016</b>

The **Water Priority Lien Debt Service Fund** is a debt service fund to manage water and wastewater service revenues and other resources allocated to pay principal and interest on first lien, parity debt obligations of the Water and Sewer Systems and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Transfer from Water and Sewer	\$114,865,880
	<b>\$114,865,880</b>

EXPENDITURES

Financial Management Services (Debt Obligation)	\$106,862,544
Contribution to Fund Balance/Net Position	\$8,003,336
	<b>\$114,865,880</b>

#### SECTION 4. ENTERPRISE FUNDS

Enterprise funds are proprietary funds that are used for services provided to external customers on an exchange-based, user charge basis, in which customers receive a benefit equivalent to the amount being paid and which is similar to the operation of a commercial enterprise.

The **Municipal Airports Fund** is an enterprise fund used to manage funds associated with the maintenance, management, operations, development and promotion of Alliance, Meacham International, and Spinks Airports and for FY2024 shall have receipts and appropriations as follows:

##### REVENUES

License and Permits	\$54,100
Charges for Services	\$6,553,200
Use of Money and Property	\$9,008,701
Other Revenue	\$123,688
Transfer from General Fund (Fire Lease)	\$59,501
Use of Fund Balance/Net Position	\$1,815,000
	<b>\$17,614,190</b>

##### EXPENDITURES

Aviation	\$12,447,552
Transfer to General Fund (Fire Services)	\$59,501
Transfer to Municipal Airport Capital Projects Fund	\$4,927,849
Transfer to Grant	\$150,000
Transfer to IT Refresh Capital	\$29,288
	<b>\$17,614,190</b>



The **Municipal Parking Fund** is an enterprise fund used to manage funds associated with the City's parking operations, including metered spaces, parking garages, surface lots, parking-garage office space, valet parking permits, designated mobility-impaired street parking, and shared departmental responsibility of parking enforcement and for FY2024 shall have receipts and appropriations as follows:

REVENUES

License and Permits	\$37,000
Charges for Services	\$7,271,137
Use of Money and Property	\$173,326
Transfer from General (Municipal Court)	\$600,000
	<b>\$8,081,463</b>

EXPENDITURES

Transportation and Public Works	\$6,057,257
Transfer to General Fund	\$9,066
Transfer to IT Refresh Capital	\$12,150
Transfer to Capital	\$175,000
Contribution to Fund Balance/Net Position	\$1,827,990
	<b>\$8,081,463</b>

The **Solid Waste Fund** is an enterprise fund used to manage funds associated with the solid waste and recyclable materials collection and disposal service provided to Fort Worth residents and for FY2024 shall have receipts and appropriations as follows:

#### REVENUES

License and Permits	\$18,785
Charges for Services	\$72,341,595
Use of Money and Property	\$7,094,744
Other	
Miscellaneous Revenue	\$260,034
Bad Debts Recovered	\$116,327
Compliant Brush/Bulk	\$9,000
Cont Reqd Educ Pymts	\$1,432,762
Landfill Closure Revenue	\$720,000
Yard Cart Sales	\$148,050
Non-Compliant Brush/Bulk	\$62,821
Recycling Waste Revenue	\$54,973
	<b>\$82,259,091</b>

#### EXPENDITURES

Environmental Services	\$70,509,126
Transfer to General Fund	\$7,089,761
Transfer to Water and Sewer Fund	\$1,552,578
Transfer to Solid Waste Capital Fund	\$800,000
Transfer to IT Refresh Capital	\$54,585
Payment in Lieu of Taxes	\$132,746
Transfer to Solid Waste Debt Service Fund	\$434,447
Contribution to Fund Balance/Net Position	\$1,685,848
	<b>\$82,259,091</b>

The **Stormwater Utility Fund** is an enterprise fund used to manage funds generated from the stormwater utility fee, which funds projects to protect people and property from harmful stormwater runoff and for FY2024 shall have receipts and appropriations as follows:

REVENUES

License and Permits	\$140,000
Charges for Services	\$57,747,299
Use of Money and Property	\$310,000
Use of Fund Balance/Net Position	\$92,217
	<b>\$58,289,516</b>

EXPENDITURES

Transportation and Public Works	\$20,549,338
Transfer to General Fund	\$1,471,369
Transfer to Water and Sewer Fund	\$1,418,235
Transfer to Stormwater Capital Projects Fund	\$18,653,846
Payment in Lieu of Taxes	\$1,207,697
Transfer to IT Refresh Capital	\$20,720
Street Rental	\$2,562,295
Transfer to Stormwater Debt Service Fund	\$12,406,016
	<b>\$58,289,516</b>

The **Water and Sewer Fund** is an enterprise fund used to manage funds generated from water and wastewater service fees provided to retail and wholesale customers and for FY2024 shall have receipts and appropriations as follows:

#### REVENUES

License and Permits	\$1,646,940
Charges for Services	\$524,426,085
Use of Money and Property	\$2,296,386
Other Revenue	\$12,515,000
Sale of Capital Asset	\$100,000
Salvage Sales	\$30,000
Transfer from Water Impact	\$14,584,082
Transfer from Sewer Impact	\$15,697,815
Transfer from Environ Protection Fund	\$576,756
Transfer from Stormwater Utility Fund	\$1,418,235
Transfer from Solid Waste Fund	\$1,552,578
	<b>\$574,843,877</b>

#### EXPENDITURES

Water	\$216,220,428
Reclaimed Water	\$132,641
Wastewater	\$121,297,960
Transfer to Water Capital Fund	\$4,156,000
Transfer to General Fund for Energy Savings Program	\$27,116
Transfer to Dev Services for Positions	\$1,060,221
Transfer to Financial Management Services for Purchasing Positions	\$345,088
Transfer to Water and Sewer Capital Fund	\$84,505,035
Payment in Lieu of Taxes	\$5,737,866
Street Rental	\$26,313,324
Transfer to Water Debt Funds	\$114,865,880
Transfer to IT Refresh Capital	\$182,318
	<b>\$574,843,877</b>

## SECTION 5. INTERNAL SERVICE FUNDS

Internal service funds are proprietary funds used for operations provided to internal customers (other City funds or departments) on a cost-reimbursement basis, in which customer departments and funds pay on a pro rata, per-employee basis for operating costs of the department or fund that is providing services.

The **Capital Projects Services Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund Departments and other funds for services associated with the implementation of capital projects and for FY2024 shall have receipts and appropriations as follows:

### REVENUES

Charges for Services	\$17,444,466
Use of Money and Property	\$110,000
Use of Fund Balance/Net Position	\$427,405
	<b>\$17,981,871</b>

### EXPENDITURES

Transportation and Public Works	\$17,172,479
Transfer to General Fund	\$3,291
Transfer to Capital Fund	\$806,101
	<b>\$17,981,871</b>

The **Fleet and Equipment Services Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund Departments and other funds for services and costs associated with maintenance of the City's fleet of motor vehicles and associated equipment and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$34,702,786
Use of Money and Property	\$39,557
Other Revenue	\$9,643
Sale of Capital Asset	\$1,563
Salvage Sales	\$10,103
	<b>\$34,763,652</b>

EXPENDITURES

Property Management	\$34,499,783
Transfer to General Fund	\$74,869
Transfer to Capital Fund	\$165,000
Transfer to IT Refresh Capital	\$24,000
	<b>\$34,763,652</b>

The **Group Health Insurance Fund** is an internal service fund used to manage funds generated from the internal service fees and health benefit expenses paid by the City through various funds and by participating individuals for services and costs associated with employee health benefit and life insurance coverage. With very limited exceptions, the City can make changes to its benefit offerings at any time; these changes could include discontinuing benefit programs or changing the rates at which the City contributes toward benefit costs. In general, employee benefits, except for previously accrued retirement benefits, are not guaranteed to continue, and City contributions to any benefit program are subject to sufficient funds being available and allocated in the annual budget process, which includes appropriations solely for benefits projected to be payable during the ensuing fiscal year in accordance with the pay-as-you-go funding plan for other post-employment benefit liabilities adopted in Resolution 4464-06-2015 and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$1,564,193
Use of Money and Property	\$4,600,000
Other – Payment for Services from Other Funds	\$74,173,367
Use of Fund Balance/Net Position	\$2,445,255
	<b>\$82,782,815</b>

EXPENDITURES

Human Resources	\$82,782,815
	<b>\$82,782,815</b>

The **Information Technology Systems** Fund is an internal service fund used to manage funds generated from the internal service fees paid by General Fund departments and other funds for services and costs associated with centralized information technology services and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Charge for Service	\$50,775,672
Transfer from General	\$860,583
	<b>\$51,636,255</b>

EXPENDITURES

Information Technology Systems	\$51,386,796
Transfer to IT Refresh Capital	\$249,459
	<b>\$51,636,255</b>

The **Risk Financing Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund departments and other funds for implementation of statutorily mandated workers' compensation benefits for City employees and services associated with both City and third-party injury and property claims and risk reduction and avoidance strategies related thereto and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Use of Money and Property	\$200,000
Other – Payment for Allocated Services from Other Funds	\$33,417,296
	<b>\$33,617,296</b>

EXPENDITURES

Human Resources	\$33,612,660
Transfer to IT Refresh Capital	\$4,636
	<b>\$33,617,296</b>



## SECTION 6. Fiduciary Funds

Fiduciary Funds are used to account for assets held in trust for third parties.

The **Retiree Healthcare Trust** is a fiduciary fund used to manage funds generated from the internal service fees and health benefit expenses paid by the City through various funds and by participating retired individuals for services and costs associated with retired employee health benefit and life insurance coverage. With very limited exceptions, the City can make changes to its benefit offerings at any time; these changes could include discontinuing benefit programs or changing the rates at which the City contributes toward benefit costs. In general, employee benefits, except for previously accrued pension benefits, are not guaranteed to continue, and City contributions to any benefit program are subject to sufficient funds being available and allocated in the annual budget process, which includes appropriations solely for benefits projected to be payable during the ensuing fiscal year in accordance with the pay-as-you-go funding plan for other post-employment benefit liabilities adopted in Resolution 4464-06-2015 and for FY2024 shall have receipts and appropriations as follows:

### REVENUES

Charge for Service	\$575,720
Use of Money and Property	\$1,500,000
Other – Payment for Allocated Services from Other Funds	\$26,342,926
Use of Fund Balance/Net Position	\$5,302,053
	<b>\$33,720,699</b>

### EXPENDITURES

Human Resources	\$33,720,699
	<b>\$33,720,699</b>

The **Rock Creek Trust** is a fiduciary fund to manage Rock Creek PID assessment revenues and other resources allocated to pay principal and interest on the Rock Creek PID bonds. In accordance with Chapter 372 of the Texas Local Government Code and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Other Revenue	\$1,763,775
Use of Fund Balance/Net Position	\$11,226
	<b>\$1,775,001</b>

EXPENDITURES

Financial Management Services (Debt Obligation)	\$1,775,001
	<b>\$1,775,001</b>

## SECTION 7. CAPITAL IMPROVEMENTS

The capital appropriations are intended to be life-of-project/life-of-program appropriations and are considered encumbered and available until the associated project or program has been fully completed.

That there shall be appropriations for the Capital Improvement Program of the City of Fort Worth for FY2024, including Capital Projects and Capital Plans, as follows:

### **General Capital Improvement Plan**

The General Capital Improvement Plan is used to complete activities such as acquisition of land or construction of infrastructure consistent with governmental activities of the City of Fort Worth. Appropriations for Capital Projects and Plans are outlined below, and for FY2024 shall have General Capital Improvement Plan receipts and appropriations as follows:

<b>Capital Category</b>	<b>Capital Project</b>	<b>Appropriation</b>
Assessments	Online Credit Card Fees (103532)	\$35,000
Business Applications	Business Applications-IT (P00037)	\$961,600
Comm Facilities Agrmts	CFA Bucket (P00001)	\$7,827,750
Community Partnerships	William McDonald (SE) YMCA (102349)	\$12,000
	Future Community Partnerships (P00047)	\$750,000
	FWPA Collection Management (P00056)	\$195,760
	Transit Initiatives (P00129)	\$895,000
Drives and Parking Lots	PARD Roads and Parking (P00098)	\$300,000
Education	Public Education and Government (P00023)	\$667,164
Equipment	Parking Garages (P00008)	\$175,000
	Equipment-Police (P00033)	\$125,600
	Equipment Repair (P00040)	\$165,000
Facility Improvements	Alliance Maint Facilities Repair (P00081)	\$760,000
	PARD Rec Fitness Equipment (P00109)	\$105,000
	PARD New Enhancements (P00132)	\$1,158,716
	PARD Maintenance & Replacement (P00133)	\$3,617,989
	NS Equipment Replacement (P00139)	\$45,000
Hardware	PC Refresh - General - IT (P00090)	\$1,387,927
	PC Refresh - Other Funds - IT (P00091)	\$1,263,637
	Radio Refresh-OF (P00145)	\$1,695,783

	IT Radio Refresh - GF (P00144)	\$1,039,108
Redevelopment/Reno	First Flight Park (102903)	\$16,000
	Recurring Facility Mtn & Rpr (P00049)	\$2,506,000
	Neighborhood Improv. Strat. (P00080)	\$8,086,000
	Roof Repair & Replace Citywide (P00082)	\$1,950,000
	Minor Repair & Renovate Cityw (P00083)	\$545,000
	Golf Improvements (P00096)	\$140,000
Redevelopment/Renovation	Priority Repair for Homeowners (P00150)	\$2,000,000
Sidewalk Infrastructure	Sidewalk Improvements (P00127)	\$2,965,035
	Future City Hall Improvements (105088)	\$784,000
Street Light Infrastructure	Street Lighting Programmable (P00124)	\$2,963,851
Street Maint	Contract Bridge Maintenance (P00017)	\$2,195,504
	Contract Street Maintenance (P00020)	\$28,376,412
	Pavement Mgmt - Reclamation (P00125)	\$611,391
	Pavement Markings (P00126)	\$7,546,345
	Guardrails & Barricades (P00149)	\$873,000
Studies	PARD Studies (P00119)	\$275,000
	Technology-Police (P00034)	\$400,000
Technology Infrastructure	Technology Infrastructure-IT (P00038)	\$9,236,000
	ERP IT (P00093)	\$750,000
	Capital Projects Svcs Business (P00111)	\$113,000
Traffic Signals	Traffic System Maintenance (P00021)	\$8,128,097
Vehicles	Culture & Tourism-VERF (P00025)	\$287,745
	Vehicles-Police (P00035)	\$18,283,149
	Vehicles-Capital Proj Svcs (P00073)	\$693,101
	General VERF (P00097)	\$5,500,000
	Community Tree Planting VERF (P00134)	\$180,000
	CCPD Marshal Vehicle and Upfit (105093)	\$70,564
		<b>\$128,658,228</b>

## Municipal Airports Capital Improvement Plan

The Municipal Airports Capital Improvement Plan is used to complete enhancements to the City's airports. Appropriations for Capital Projects and Plans are outlined below and for FY2024 shall have Municipal Airports Capital Improvement Plan receipts and appropriations as follows:

Capital Category	Capital Project	Appropriation
Assessments	FWS PCI Study & PCN Update (105079)	\$72,000
Drainage Improvements	FWS Eastside Drainag Imp D&C (105080)	\$293,000
Equipment	Spinks Equipment - Vehicles (P00012)	\$22,403
	Meacham Maintenance Reserve (P00140)	\$327,429
	FTW Meacham Building (P00141)	\$5,600,000
Facility Improvements	55FTW Airport Frontage Improve (100602)	\$2,000,000
	Meacham Maintenance (P00112)	\$250,000
	Spinks Maintenance (P00113)	\$690,403
New Runway/Taxiway	FWS Hangar Access Road (105081)	\$720,000
Rehabilitation	FTW Mill Overlay Falcon Gulfst (105078)	\$1,000,000
		<b>\$10,975,235</b>

## Public Events Capital Improvement Plan

The Public Events Capital Improvement Plan ensures that the city public events facilities are developed, maintained and upgraded to meet the needs of facility users and provide an environment for exceptional customer service. Appropriations for Capital Projects and Plans are outlined below and for FY2024 shall have Public Events Capital Improvement Plan receipts and appropriations as follows:

Capital Category	Capital Project	Appropriation
Assessments	WRMC Future Master Plan (105075)	\$350,000
Community Partnerships	PED Agreement Risk Reserve (104368)	\$250,000
Facility Improvements	Dickies Arena (Programmable Project) (P00143)	\$250,000
	WRMC Security Cameras (102511)	\$136,140
	WRMC Lobby & Concourse Renov (104227)	\$1,071,000
	FWCC Exhibit Hall Lighting (105074)	\$950,000
Redevelopment/Reno	FWCC Minor Renovation & Repair (P00053)	\$1,300,000
	WRMC Minor Renovation & Repair (P00054)	\$200,643
		<b>\$4,507,783</b>

### **Solid Waste Capital Improvement Plan**

The Solid Waste Capital Improvement Plan is used to complete projects to enhance the management of residential and commercial solid waste, and recycling, within the City of Fort Worth. Appropriations for Capital Projects and Plans are outlined below and for FY2024 shall have Solid Waste Capital Improvement Plan receipts and appropriations as follows:

<b>Capital Category</b>	<b>Capital Project</b>	<b>Appropriation</b>
Facility Improvements	Projects for removal of hazard (P00042)	\$50,000
Vehicles	Vehicles & Equipment-Solid Was (P00041)	\$800,000
	Vehicles & Equipment - Environ (P00117)	\$160,858
		<b>\$1,010,858</b>

### **Stormwater Capital Improvement Plan**

The Stormwater Capital Improvement Plan is used to complete projects to enhance the management of stormwater runoff. Appropriations for Capital Projects and Plans are outlined below and for FY2024 shall have Stormwater Capital Improvement Plan receipts and appropriations as follows:

<b>Capital Category</b>	<b>Capital Project</b>	<b>Appropriation</b>
Business Applications	GIS Data Mgmt (P00013)	\$775,000
Drainage Improvements	Drainage Improvement Projects (P00043)	\$2,790,935
	Flooding Assessments (P00046)	\$600,000
Equipment	Minor Equipment (P00014)	\$100,000
Floodplain Mgmt	Floodplain Management Projects (P00045)	\$300,000
	Hazard Warning Initiatives (P00108)	\$1,200,000
Heavy Equipment	Vehicles-Stormwater (P00016)	\$3,921,500
Neighborhood Drainage Imp	Large Flood Mitigation (P00148)	\$2,985,293
Rdwy Crossings & Channel Imp	SW Hazardous Rd Overtopping (P00120)	\$4,131,118
	Total Channel Restoration Bond (P00136)	\$1,000,000
Redevelopment/Reno	Stormdrain Pipe Rehab (P00114)	\$850,000
		<b>\$18,653,846</b>

## SECTION 8: RATIFICATION

### **Operations Budget**

That all appropriation ordinances approved by the City Council effecting this budget for the ensuing fiscal year beginning October 1, 2023, and ending September 30, 2024, are hereby ratified and incorporated into the same.

### **Capital improvement program**

That prior appropriation ordinances have been approved by the City Council related to capital programs, capital projects, and capital outlays to be undertaken during the fiscal year beginning October 1, 2023, and ending September 30, 2024, and such ordinances are hereby acknowledged.

SECTION 9: INCORPORATION OF PUBLISHED BUDGET AND APPROVAL OF CAPITAL PLAN

That the distribution and division of the above named appropriations be made in accordance with the budget of expenditures submitted by the City Manager and as revised and approved by the City Council in accordance with the provisions of the City Charter, which budget is on file with the City Secretary, and which budget is hereby incorporated herein and made a part of this ordinance by reference thereto and shall be considered in connection with the expenditures of the above appropriations.

In appropriating funds for FY2024 of the capital improvements, the City Council hereby approves the FY2024-2028 Capital Improvement Plan as presented by the City Manager on August 8, 2023, provided, however, that such plan is subject to amendment and revision and that no funds are hereby committed or appropriated beyond FY2024.



#### SECTION 10. LEAVE

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

## SECTION 11: LIMITATION ON EXPENDITURES, COMMITMENTS, AND OBLIGATIONS

### **Operations Budget**

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

### **Capital improvement program**

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

## SECTION 12: LEGAL LEVEL OF CONTROL

### **Operations Budget**

That, except as otherwise provided in this section, the legal level of control for operating (non-capital) appropriations shall be at the department for each fund for which a budget is adopted herein, meaning that, notwithstanding appropriation or expense category details outlined in the budget documents incorporated herein, the City Manager or his designee may, in consultation with a department head, approve reallocation of funds between and among categories of budgeted expenses within a department's budget without the approval of the City Council so long as such reallocation otherwise complies with all applicable laws and ordinances and does not result in a net increase to the department's overall appropriation. Notwithstanding the foregoing, the City Manager or his designee is authorized: (i)(A) to make transfers and allocations and (B) to transfer revenues, appropriations, and associated authorized positions between departments within a single fund in order to reflect any organizational changes occurring during the fiscal year and (ii) to effect fully budgeted transfers between departments or funds so long as the City Council has adopted appropriations in both departments/funds with this ordinance serving as authorization for such transfers under Chapter X of the City Charter and (ii) to effect fully budgeted transfers between departments or funds so long as the City Council has adopted appropriations in both departments/funds with this ordinance serving as authorization for such transfers under Chapter X of the City Charter.

### **Capital improvement program**

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

### SECTION 13: PUBLICATION

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

#### SECTION 14: SEVERABILITY

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

#### SECTION 15: SAVINGS CLAUSE

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

#### SECTION 16: CONFLICTS

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

SECTION 17: EFFECTIVE DATE

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

APPROVED AS TO FORM AND LEGALITY:

ATTEST:

\_\_\_\_\_  
Leann Guzman, City Attorney

\_\_\_\_\_  
Jannette S. Goodall, City Secretary

Adopted: September 19, 2023

Effective: October 1, 2023