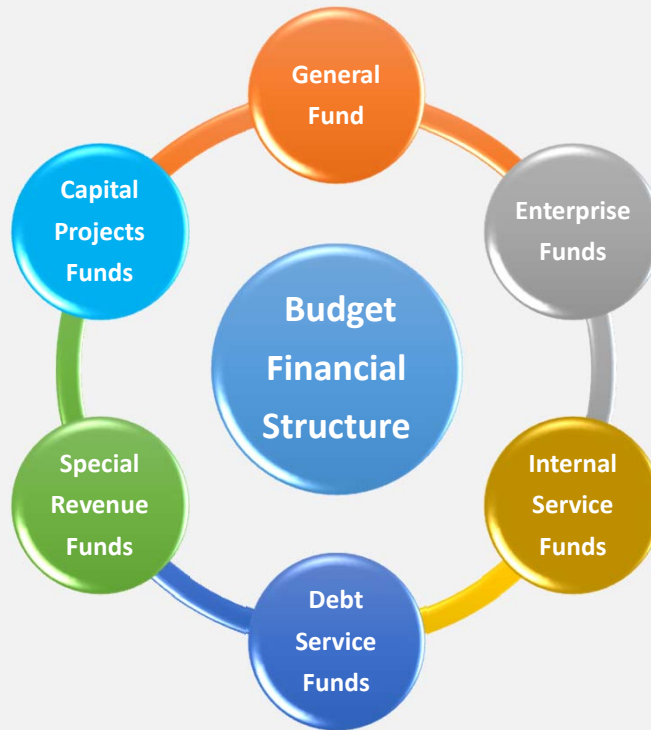


# City of Corpus Christi Financial Structure

Annual operating budget funds are appropriated annually and are generally classified in the following manner:



## General Fund

Used to account for resources traditionally associated with government and which are not required to be accounted for in another fund. General revenues (i.e., property taxes, sales taxes, franchise taxes, Municipal Court fines, etc.) are budgeted and received in the General Fund for the support of most basic city services.

## Enterprise Funds

Used to account for City operations that are financed and/or operated in a manner similar to private business enterprises. Included in this category are:

### Aviation

Used to account for operations at the Corpus Christi International Airport

Revenue is generated from:

Landing Fees, Airline Space Rental, User Fees, and Dedicated Revenue Sources

### Golf

Used to account for operations at the Gabe Lozano, Sr. and the Oso Golf Centers

The courses are now operated by an independent contractor

### Marina

Used to account for operations at the Corpus Christi Marina

Revenue is generated from:

Slip Rentals and User Fees

### Combined Utility System

Used to account for the City's water system, waste water disposal system, gas system and storm water sewage and drainage system.

Revenue is generated from user fees. The Stormwater Fund receives funding through a transfer from the Water Fund. Stormwater rates are imbedded in the Water Rate Structure.

## Internal Service Funds

Established to finance and account for services, materials and supplies furnished to the various departments of the City and, on a limited basis, to other local governmental agencies. These services are provided on a cost reimbursement basis.

Included in this category are:

### Engineering

- This fund provides complete engineering services to City departments.
- Revenue is generated from Capital Improvement Projects (CIP) in the Capital and Operating budgets for engineering services performed.

### Fleet Maintenance

- This fund provides fleet maintenance services to City departments.
- Revenue generated is from allocations from city departments.

### Facilities Maintenance

- This fund provides building maintenance services to City departments.
- Revenue generated is from allocations from city departments.

### Information Technology

- This fund provides data processing services to city departments.
- Revenue is generated from allocations from city departments.

### Stores

- This fund maintains an inventory of commonly used materials/supplies and to provide printing services.
- Revenue is generated from city warehouse sales, postage, printing and copy sales and allocations from city departments.

### Liability & Employee Benefits

- These funds are used for the payment of liability and workers' compensation claims, various insurance premiums, and employee health insurance plans.
- The City costs associated with these funds are recovered from city departments.

## Debt Service Funds

These Funds were established to account for funds needed to make principal and interest payments on outstanding bonds and other debt instruments when due. General obligation debt is secured by and payable from the receipts of an annual ad valorem tax levied, within legal limits, on taxable property within the City. Debt Service Funds also receive funding through transfers from other funds. Usually, the transfers come from Enterprise and Special Revenue Funds.

## Special Revenue Funds

Used when legal requirements restrict specific resources (other than expendable trusts and major capital projects) to expenditures for specified purposes. Included in this category are:

Hotel Occupancy Tax	Used to account for revenues received from Hotel Occupancy Taxes and expenditures funded with these revenues. Revenue is generated from hotel occupancy taxes.
State Hotel Occupancy Tax	Used to account for revenues received from the State of Texas portion of the Hotel Occupancy Taxes and expenditures funded with these revenues. Revenue is generated from hotel occupancy taxes.
Public, Education & Government Cable	This fund is used to support the operations of the public, education, and access channels on cable television. Revenue generated is from cable company franchise fees.
Municipal Court Funds	These 4 funds were created to account for courts fees: <i>Municipal Court Security</i> <i>Municipal Court Technology</i> <i>Municipal Court Juvenile Case Mgr</i> <i>Municipal Court Juvenile Case Mgr Other</i> which can only be used for very specific expenditures. Revenue is generated from Municipal Court building security fees, technology fees, and juvenile case manager fees.
Parking Improvement	Fund established in FY 2012-13 to account for parking revenues and related expenditures. New agreement with Parking Advisory Board calls for split on parking revenues so improvements can be made to downtown area. Revenue is generated from parking meter collections.
Street	Established in FY 2012-13 to account for all activities related to funding of street maintenance and repairs. Revenue is currently generated from a transfer from the General Fund and a Street Maintenance Fee, that is charged to residents and businesses.
Residential Street	Established in FY 2014-2015 to account for all activities related to funding of residential street maintenance and repairs. Revenue is currently generated from a transfer from the General Fund and from a portion of the Industrial District In-Lieu payments
Red Light Photo Enforcement	Established to record revenue and expenditures related to red light camera violations. Revenue is generated through fines.
1115 Medicaid Waiver	Established in FY 2015-2016 to account for all activities related to funding of the City projects under the Corpus Christi-Nueces County Public Health District to implement a program to reduce and prevent obesity in children and adolescents.
Reinvestment Zone #2	Used to account for the facilitation of the development of land within the boundaries of Tax Increment Zone #2 (commonly referred to as Packery Channel). Fund is used for development and improvement projects within the zone. Revenue is generated from property taxes, over a base amount, in the designated zone.

## Special Revenue Funds (continued)

Reinvestment Zone #3	Used to account for the facilitation of the development of land within the boundaries of Tax Increment Zone #3. Fund will be used for downtown development and improvement projects within the zone. Revenue is generated from property taxes, over a base amount, in the designated zone.
Seawall Arena Business & Job Development	These funds were created to account for voter approved capital improvement programs for the seawall, arena and the baseball stadium; for the promotion and development of new and expanded business enterprises; and for assisting qualified citizens with affordable housing. Revenue is generated from a 1/8th cent sales tax.
Development Services	Fund was established to account for revenues and expenditures associated with the permitting process for developers, builders and contractors. Revenue is generated by licenses, permits and a transfer from the General Fund.
Visitors' Facilities	Used to account for revenues and expenditures related to the Convention Center, Arena and other tourist-related activities. Revenues are generated by fees, revenue from the arena and convention center and a transfer from the Hotel Occupancy Tax Fund.
Local Emergency Planning Comm.	Fund was established by inter-local agreement between Nueces County, City of Corpus Christi, Port of Corpus Christi Authority for the purposes of implementing the federally mandated plan and required training under the Community Right-To-Know Act. Revenue received is from contributions and donations.
Crime Control	This fund is a public non-profit corporation created under State law to provide funding of public safety programs. Fund revenues come from 1/8th cent sales tax approved by voters.

## Capital Project Funds

Funding for major capital improvement projects, regardless of funding source is presented in the Capital Improvement Plan (CIP). Primary funding sources for the CIP are: revenue bond proceeds (e.g., bonds supported by Combined Utility System fees, Airport revenue, Convention and Visitor Facilities revenue/hotel occupancy tax); operating funds or capital reserve funds (e.g. operating budget funds); contributions from state or federal agencies, private developers participating in City-sponsored projects; Grants such as CDBG; and Tax Increment Reinvestment Zones.