

# Schedule of Adjustments

City of Corpus Christi

Amendments to the FY 2023-2024 Proposed Budget

<b>TOTAL PROPOSED REVENUES</b>	<b>\$ 1,128,182,827</b>
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$ 1,193,128,986</b>

## GENERAL FUND

<b>General Fund - 1020</b>	
<b>Proposed Revenues</b>	<b>\$ 325,025,886</b>
<i>Adjustments:</i>	
Increase Property Tax Revenue (due to Certified tax roll)	691,205
Interest on Investments	98,262
Total Adjusted Revenues	<u>\$ 325,815,353</u>
<b>Proposed Expenditures</b>	<b>\$ 343,002,324</b>
<i>Adjustments:</i>	
Increase Transfer to Residential Streets	691,205
Increase Transfer to Street Maintenance Fund (From fund balance due to non-renewal of Street fee)	9,000,000
Increase in General Fund contribution to MetroCom	41,812
Increase in cost estimate for the Type A Election	50,000
Wranosky Park Improvements	111,000
Blucher Park amenities	17,250
Increased Operating Hours and staffing at 2 Senior Centers	103,200
Remove Expanded Heating & Cooling Services	(150,000)
Remove Tree Canopy Study	(50,000)
Additional funding for tree planting (Added by City Council on 8-29-2023)	50,000
Remove Air Monitoring Equipment	(25,000)
Total Adjusted Expenditures	<u>\$ 352,841,791</u>

## ENTERPRISE FUNDS

<b>Airport Fund - 4610</b>	
<b>Proposed Expenditures</b>	<b>15,571,996</b>
<i>Adjustments:</i>	
Remove duplicate Concourse upgrades & EGA Hangar improvements	\$ (879,381)
Eliminate 5 Vacant Positions	\$ (272,521)
Total Adjusted Expenditures	<u>\$ 14,420,094</u>

<b>Water Fund - 4010</b>	
<b>Proposed Revenues</b>	<b>\$ 162,369,422</b>
<i>Adjustments:</i>	
Reduce revenue - decreased water rate adjustment	\$ (3,642,756)
Total Adjusted Revenues	<u>\$ 158,726,666</u>

<b>Wastewater Fund - 4200</b>	
<b>Proposed Revenues</b>	<b>\$ 95,655,209</b>
<i>Adjustments:</i>	
Reduce revenue - decreased Wastewater rate adjustment	\$ (9,980,610)
Total Adjusted Revenues	<u>\$ 85,674,599</u>
<b>Proposed Expenditures</b>	<b>83,754,591</b>
<i>Adjustments:</i>	
Increase Transfer to Wastewater CIP (To fund \$2M of Wasterwater IDIQ Capital Program)	\$ 1,500,000
Total Adjusted Expenditures	<u>\$ 85,254,591</u>

**SPECIAL REVENUE FUNDS**

<b>Hotel Occupancy Tax Fund - 1030</b>	
<b>Proposed Expenditures</b>	<b>24,487,410</b>
<i>Adjustments:</i>	
Remove Tourism Sustainability Study	\$ (50,000)
Total Adjusted Expenditures	<u>\$ 24,437,410</u>

<b>Street Maintenance Fund - 1041</b>	
<b>Proposed Revenues</b>	<b>40,457,645</b>
<i>Adjustments:</i>	
Non-Renewal of Street Maintenance fee as of 12-31-23	\$ (9,000,000)
Increase Transfer from General Fund	\$ 9,000,000
Total Adjusted Revenues	<u>\$ 40,457,645</u>
<b>Proposed Expenditures</b>	<b>\$ 46,880,086</b>
<i>Adjustments:</i>	
Emergency Mast Arm Replacements	\$ 1,000,000
Total Adjusted Expenditures	<u>\$ 47,880,086</u>

<b>Residential Street Reconstruction - 1042</b>	
<b>Proposed Revenues</b>	<b>\$ 21,611,757</b>
<i>Adjustments:</i>	
Increased Transfer from General Fund - Due to increased certified values and change in tax rate	\$ 691,205
Total Adjusted Revenues	<u>\$ 22,302,962</u>

<b>MetroCom Fund - 1048</b>	
<b>Proposed Revenues</b>	<b>\$ 9,120,189</b>
<i>Adjustments:</i>	
Adjusted Nueces County Payment	\$ (180,784)
Transfer from GF - Increased due to revised calculation	\$ 41,812
Total Adjusted Revenues	<u>\$ 8,981,217</u>

**INTERNAL SERVICE FUND**

<b>Employee Health Benefits Fund - Citicare - 5610</b>	
<b>Proposed Revenues</b>	<b>24,633,584</b>
<i>Adjustments:</i>	
Decrease Employee contribution (take from fund balance)	\$ (293,617)
Total Adjusted Expenditures	<u>\$ 24,339,967</u>

**DEBT SERVICE FUND**

<b>General Obligation Bond Debt Service Fund - 2010</b>	
<b>Proposed Revenues</b>	
<i>Adjustments:</i>	
<b>Proposed Expenditures</b>	
<i>Adjustments:</i>	
Adjusted Lease Purchase Payments	
Total Adjusted Expenditures	<u>\$ -</u>

**Storm Water Debt Service Fund - 4430**

<b>Proposed Expenditures</b>	<b>\$ 16,818,116</b>
<i>Adjustments:</i>	
Adjusted for Escrow and Paying Agent Fees	\$ 1,500
Total Adjusted Expenditures	<u>\$ 16,819,616</u>

**TOTAL PROPOSED AMENDED REVENUES** **\$ 1,115,607,544**

**TOTAL PROPOSED AMENDED EXPENDITURES** **\$ 1,204,268,051**

**AMENDING FINANCIAL BUDGETARY POLICIES ADOPTED BY RESOLUTION 033103 AND PROVIDING FINANCIAL POLICY DIRECTION ON PREPARATION OF THE ANNUAL BUDGETS**

**4.5 Enterprise Funds.** To ensure that current and future services or operations are not severely impacted by any economic slowdowns, emergencies, natural disasters or other unforeseen circumstances, it is the goal of the City Council to build and maintain an unreserved fund balance in each of the Enterprise Funds of a *maximum of twenty-five percent (25%)* of the annual Enterprise Fund appropriations, exclusive of ~~debt service and~~ any one-time appropriations, and anything over that amount shall be designated for specific purpose(s). Subsection 4.5 only applies to Water, Wastewater, Gas, Storm Water, Airport, and Marina fund balances.

**Section 14. Water and Wastewater Rates.** As part of the budget process, City Council shall annually review Water and Wastewater rates and adjust accordingly, with any rate changes going into effect January 1 of the following year.

**Section 19. Texas Ambulance Supplemental Payment Program (TASPP).** Annual payment shall be applied exclusively to the Fire Department Budget for one-time expenditures and/or to cover budget overruns by the Fire Department in respective fiscal year.

# City of Corpus Christi - Budget

## Summary of Positions

Fund/Department	2023 - 2024		
	Original Proposed Total	Adjusted Proposed Total	Staffing Changes
<b>General Fund</b>			
Mayor's Office	3.00	3.00	-
City Council	-	-	-
City Secretary	12.00	12.00	-
City Auditor	6.00	6.00	-
City Manager and ACMs	12.00	12.00	-
Communication:			
Intergovernmental Relations	2.00	2.00	-
Public Information	13.00	13.00	-
Call Center	28.00	28.00	-
City Attorney	22.00	22.00	-
Economic Development Office	19.00	19.00	-
Finance	50.00	50.00	-
Management and Budget	12.00	12.00	-
Strategic Planning and Innovation	3.00	3.00	-
Human Resources	22.00	22.00	-
Municipal Court - Judicial	18.00	18.00	-
Municipal Court	54.00	54.00	-
Fire	472.00	472.00	-
Civilian	17.00	17.00	-
Sworn Firefighters	455.00	455.00	-
Police	529.00	529.00	-
Civilian	112.00	112.00	-
Sworn Officers	417.00	417.00	-
Health	48.00	48.00	-
Library	66.00	66.00	-
Parks and Recreation	431.00	431.00	-
Solid Waste	192.00	192.00	-
Animal Care	57.00	57.00	-
Code Enforcement	37.00	37.00	-
Planning & Community Development			-
Comprehensive Planning	7.00	7.00	-
Neighborhood Services Administration	-	-	-
Homeless Services	3.00	3.00	-
Housing Services	2.00	2.00	-
<b>General Fund Total</b>	<b>2,120.00</b>	<b>2,120.00</b>	<b>-</b>
<b>Enterprise Funds</b>			
Water Fund 4010	330.00	330.00	-
Gas Fund 4130	167.00	167.00	-

# City of Corpus Christi - Budget

## Summary of Positions

Fund/Department	2023 - 2024		
	Original Proposed Total	Adjusted Proposed Total	Staffing Changes
Wastewater Fund 4200	260.00	260.00	-
Storm Water Fund 4300	136.00	136.00	-
Airport Fund 4610	86.00	81.00	(5.00)
Marina Fund 4700	17.00	17.00	-
<b>Enterprise Funds Total</b>	<b>996.00</b>	<b>991.00</b>	<b>(5.00)</b>
<b>Internal Service Funds</b>			
Contracts and Procurement Fund 5010	31.00	31.00	-
Asset Management - Fleet Fund 5110	69.00	69.00	-
Asset Management - Facilities Fund 5115	66.00	66.00	-
Information Technology Fund 5210	85.00	85.00	-
Engineering Services Fund 5310	103.00	103.00	-
Risk Management Administration Fund 5613	15.00	15.00	-
Health Benefits Administration Fund 5618	6.00	6.00	-
<b>Internal Service Funds Total</b>	<b>375.00</b>	<b>375.00</b>	-
<b>Special Revenue Funds</b>			
Hotel Occupancy Tax Fund 1030	11.00	11.00	-
State Hotel Occupancy Tax Fund 1032	55.00	55.00	-
Juvenile Case Manager Fund 1037	2.00	2.00	-
Street Maintenance Fund 1041	159.00	159.00	-
MetroCom Fund 1048	84.00	84.00	-
Civilian	82.00	82.00	-
Sworn Officers	2.00	2.00	-
Public Health District 1115 Waiver Fund 1049	10.00	10.00	-
Development Services Fund 4670	87.00	87.00	-
Visitors Facilities Fund 4710	2.00	2.00	-
Local Emergency Planning Fund 6060	1.00	1.00	-
Crime Control Fund 9010	78.00	78.00	-
Civilian	-	-	-
Sworn Officers	78.00	78.00	-
<b>Special Revenue Funds Total</b>	<b>489.00</b>	<b>489.00</b>	-
<b>Operating Positions</b>	<b>3,980.00</b>	<b>3,975.00</b>	<b>(5.00)</b>

**GRANT FUNDED EMPLOYEES**  
**SUMMARY OF ADOPTED FY 2024 POSITIONS**

Fund/Department	2023 - 2024		
	Proposed Total	Adjusted Proposed Total	Staffing Changes
Code Enforcement	6.00	6.00	-
Fire	-	-	-
Health District	60.00	60.00	-
Parks and Recreation	24.00	24.00	-
Police	12.00	13.00	1.00
Planning and Community Development	12.00	13.00	1.00
<b>Total Grant Positions</b>	<b>114.00</b>	<b>116.00</b>	<b>2.00</b>
<b>Operating Positions</b>	<b>3,980.00</b>	<b>3,975.00</b>	<b>(5.00)</b>
<b>Grant Positions</b>	<b>114.00</b>	<b>116.00</b>	<b>2.00</b>
<b>Total City Positions</b>	<b>4,094.00</b>	<b>4,091.00</b>	<b>(3.00)</b>