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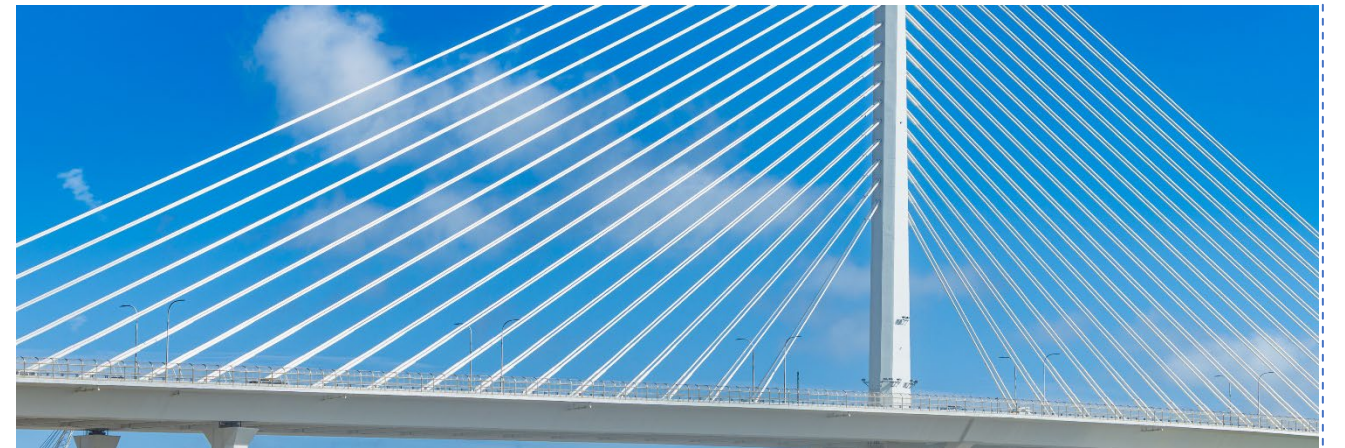
FISCAL YEAR 2025 - 2026

PROPOSED OPERATING BUDGET



FY 2026 Proposed Budget

- The initial forecast for the General Fund forecasted a budget shortfall of \$7 million
 - Doubling of the homestead exemption and increasing the over-65/disabled exemption (Lowering Property Tax revenues beginning in FY 2025)
 - Street User Fee allowed to expire 12/31/23
 - Offset by reductions of \$3.8M, better revenues in Property Tax, Industrial District In-Lieu, and Fees for Service

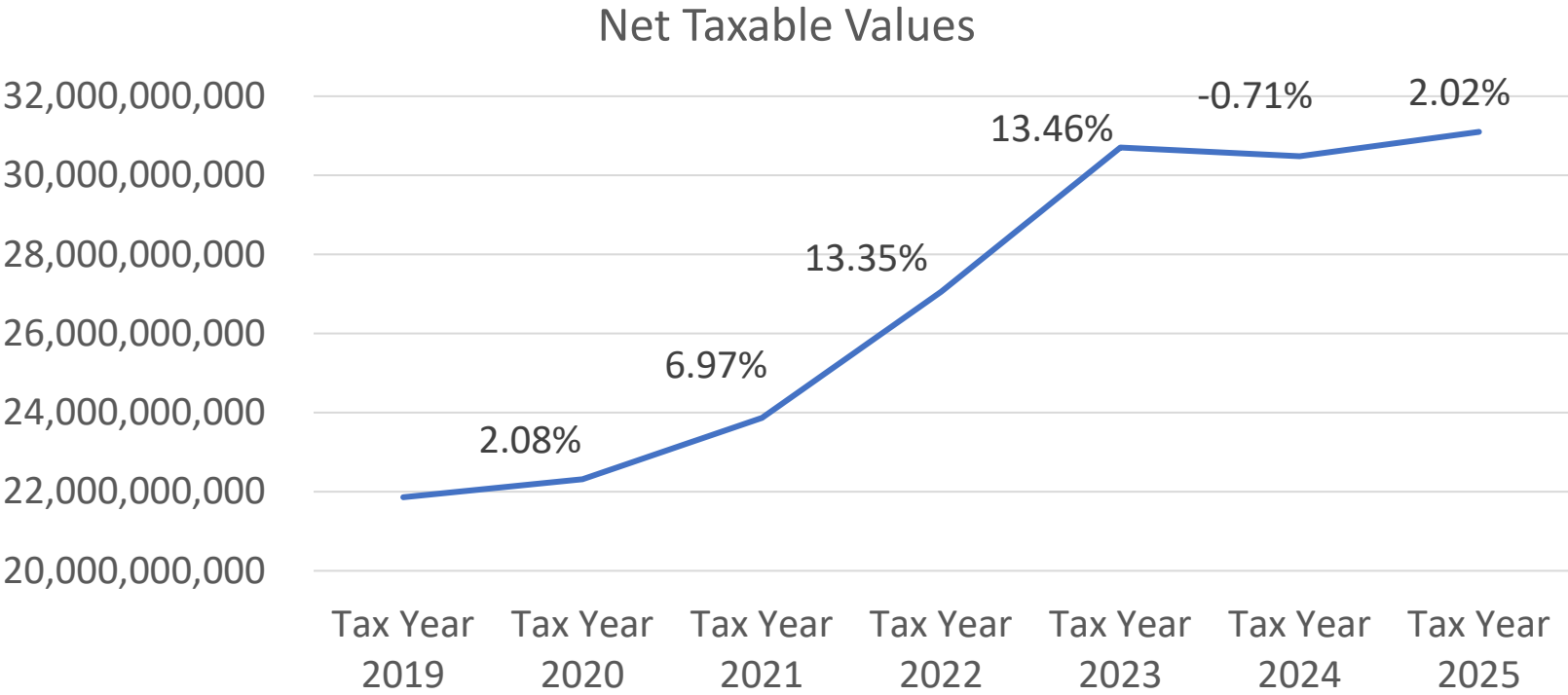


Property Tax and Sales Tax

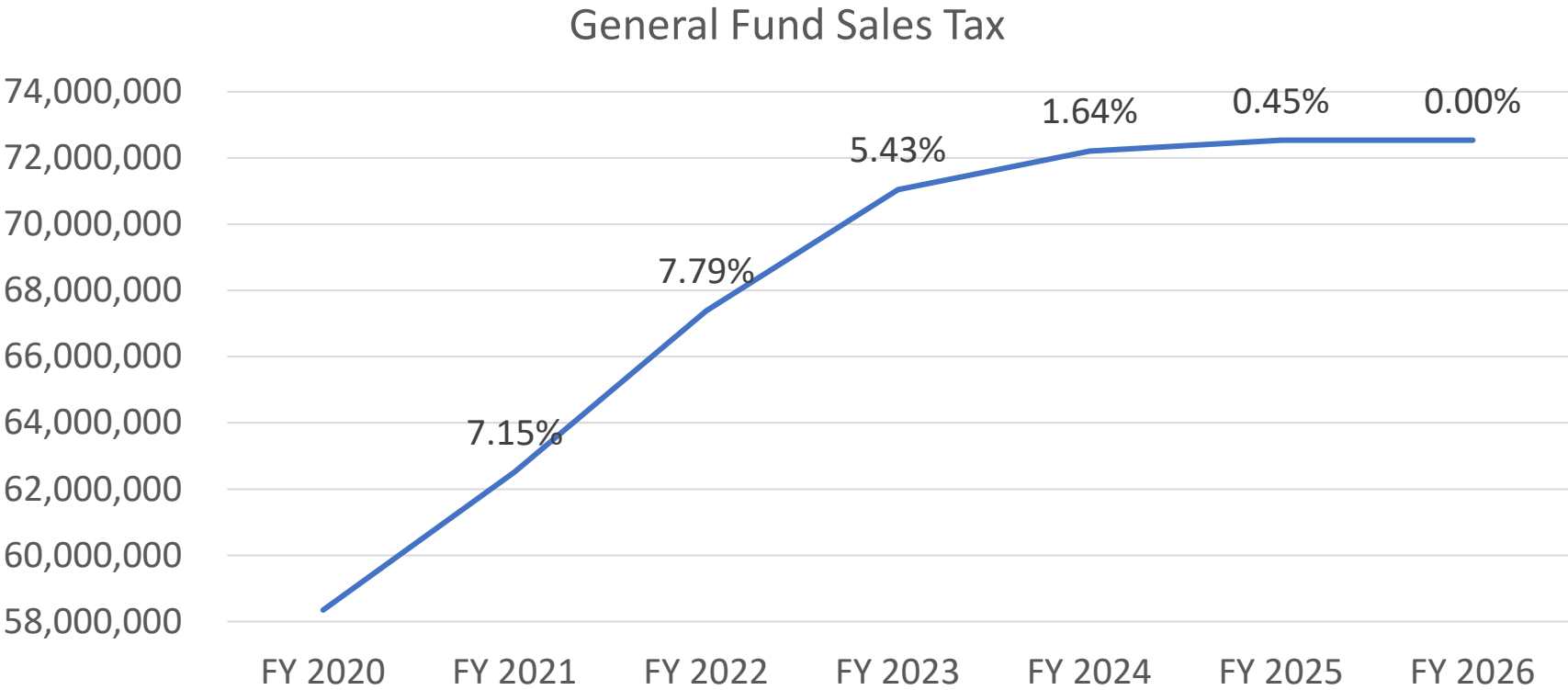


Property Tax and Sales Tax are our two main revenue sources in the General Fund

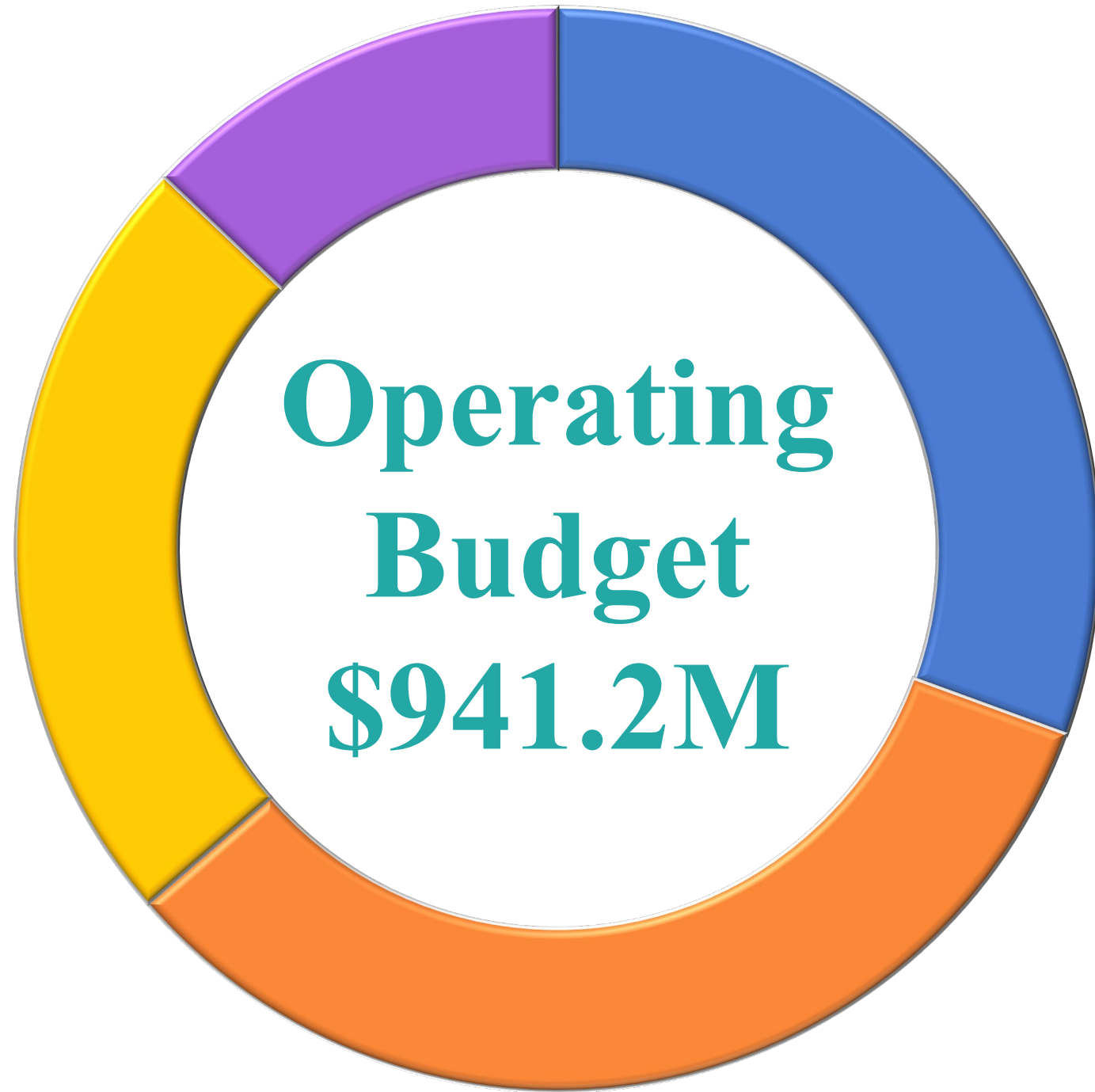
Growth in taxable property values has slowed
Tax Year 2024, Fiscal Year 2025, had negative growth due to exemption changes



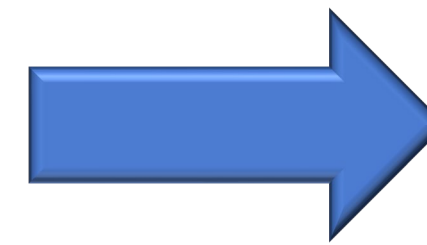
Sales Tax growth last leveled off in the last two years and is projected to remain flat in FY 2026



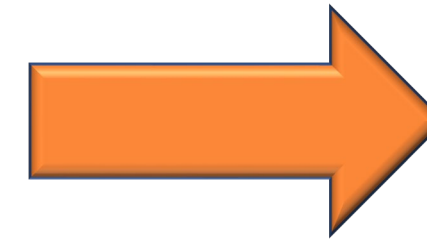
FY 2026 Proposed City Budget



**Total Operating and
Capital \$1.6 Billion**



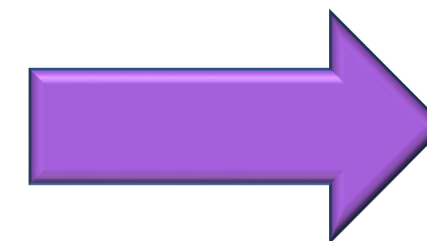
**General Fund
\$305.9 Million**



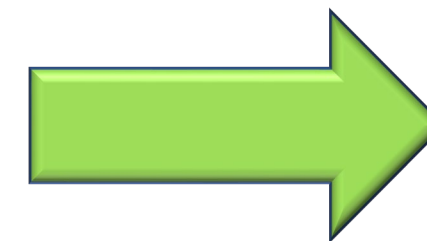
**Enterprise Funds
\$325.0 Million**



**Special Revenue Funds
\$163.5 Million**



**Debt Funds
\$146.7 Million**



**Capital Budget
\$693.2 Million**

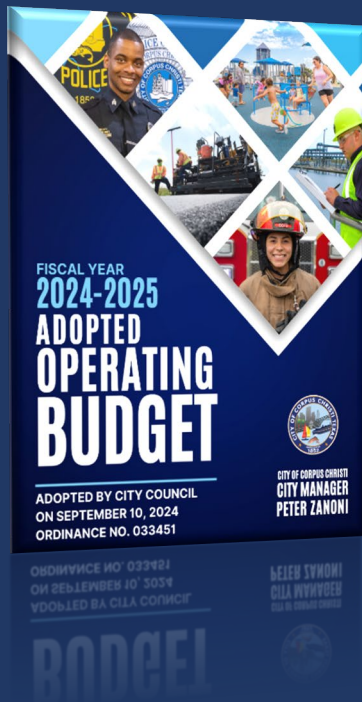
(Funds to be encumbered or spent in FY 2026)

Excludes transfers between funds and excludes internal service funds as budgets are included in listed funds.

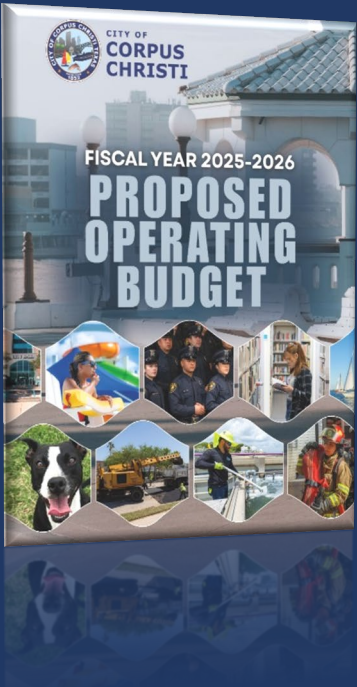
FY 2026 Proposed Budget

FY 2025 Adopted Operating Budget \$990.7 Million

FY 2026 Proposed Operating Budget \$941.2 Million

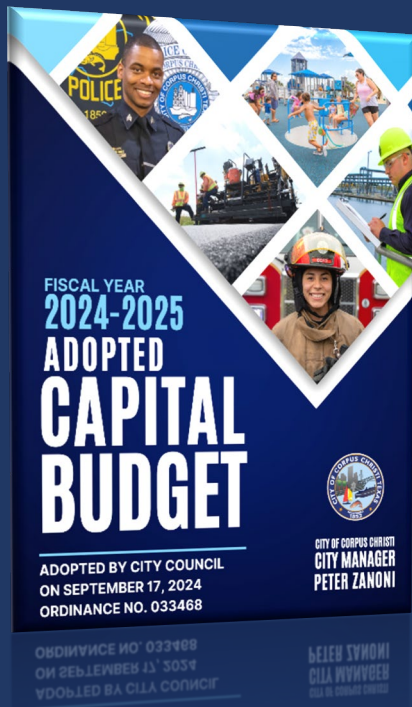


5%
Decrease

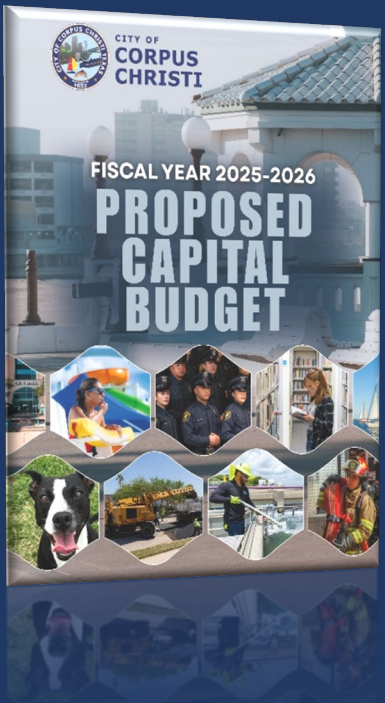


FY 2025 Adopted Capital Budget \$867.6 Million

FY 2026 Proposed Capital Budget \$693.2 Million

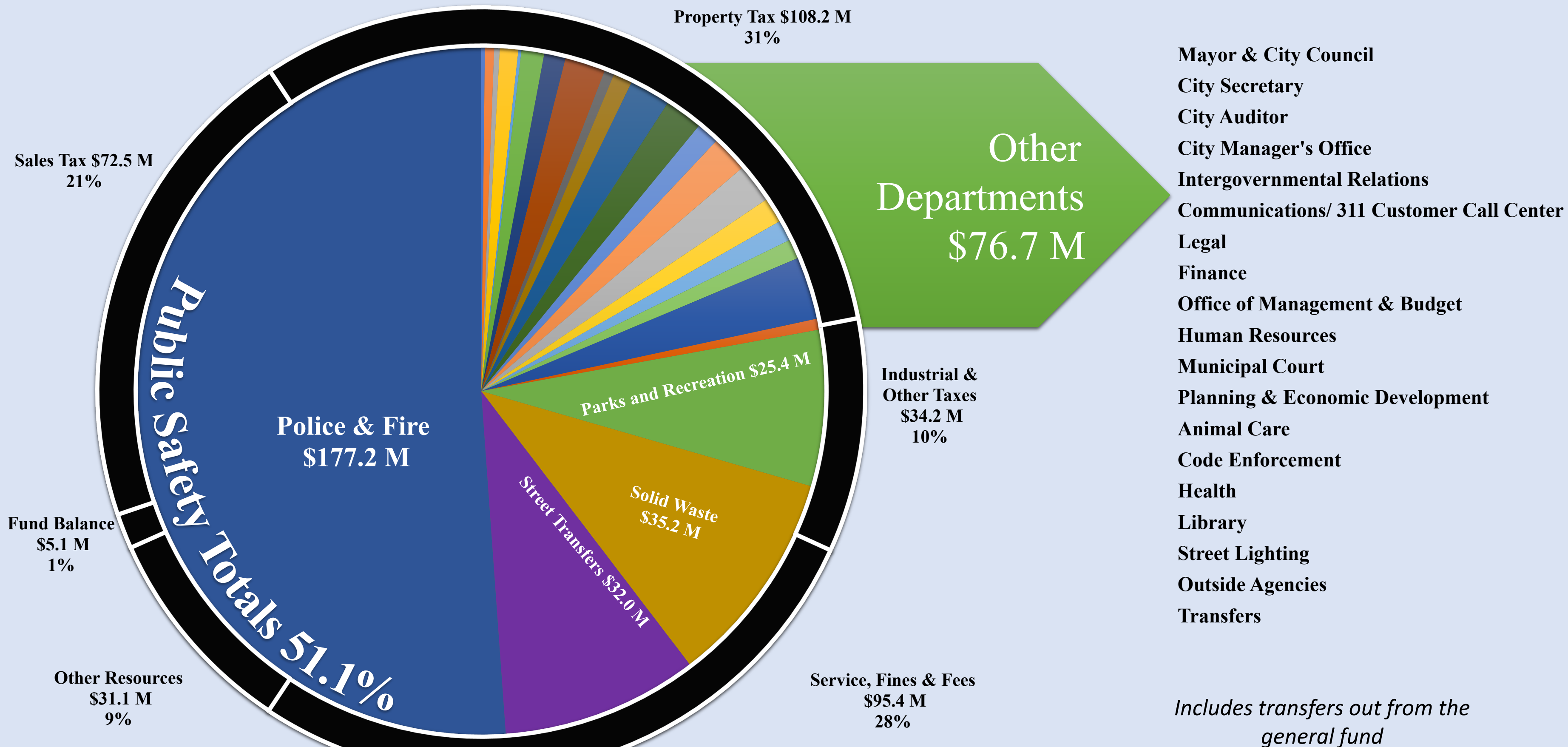


20%
Decrease



Excludes transfers between funds and excludes internal service funds as budgets are included in listed funds.

FY 2026 General Fund Budget: \$346.5 Million



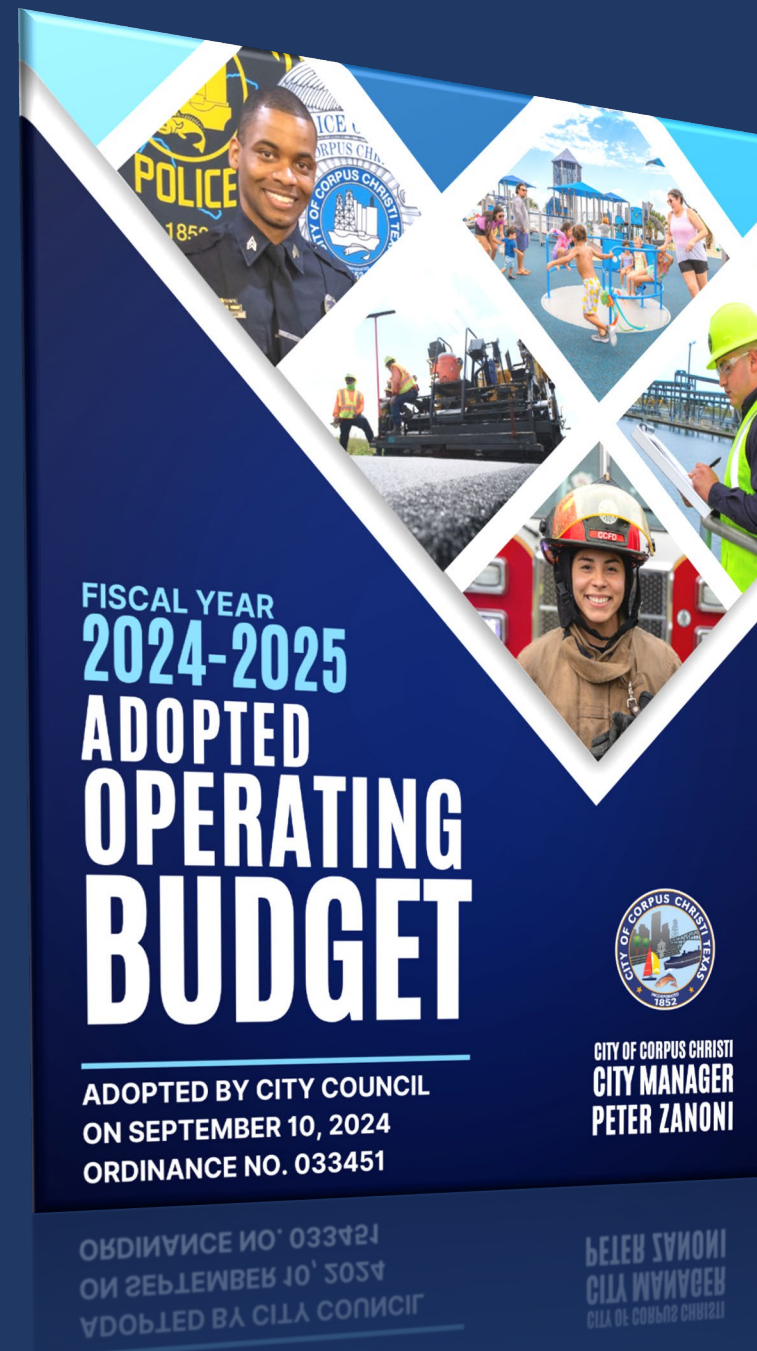
General Fund FY 2026 Proposed Budget

FY 2025 Adopted Budget

\$343.8 Million*

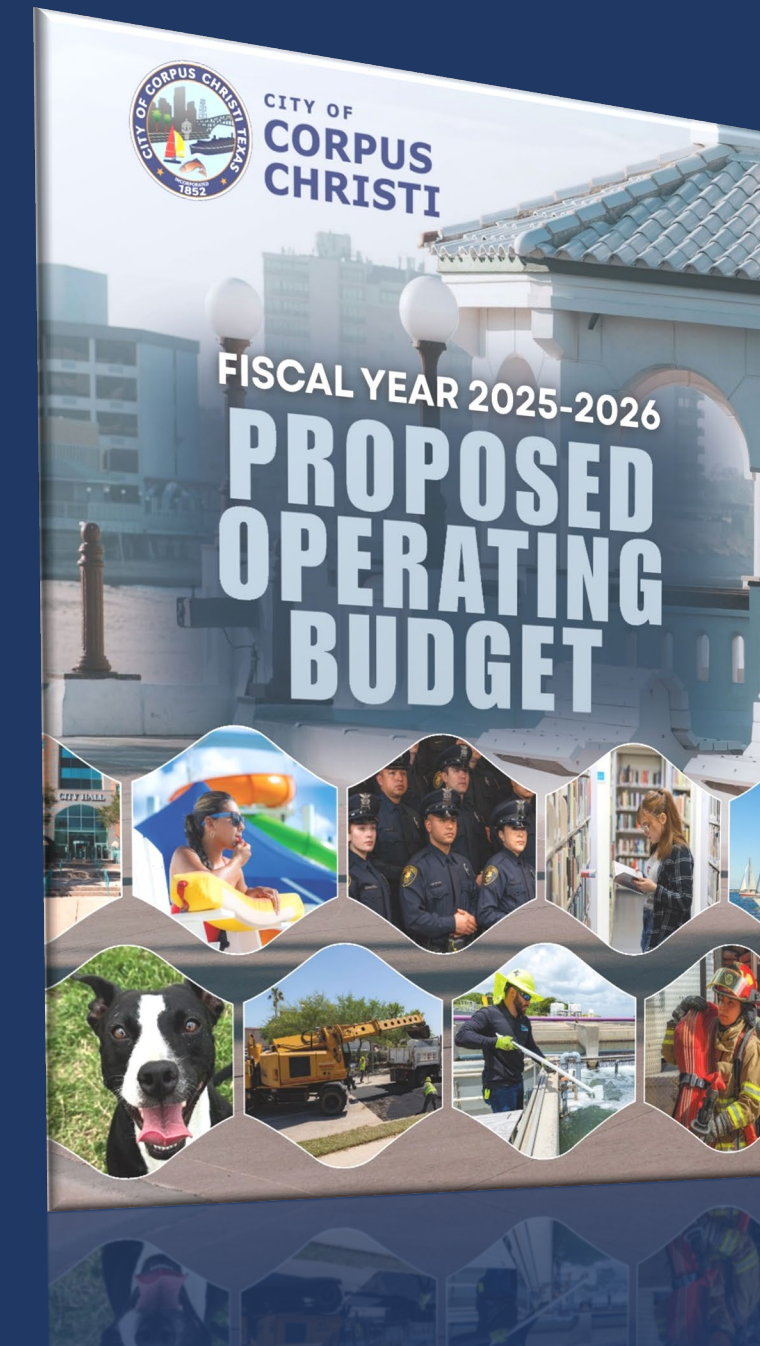
FY 2026 Proposed Budget

\$ 346.5 Million*



0.8%
Increase

* Includes transfers out from the
general fund



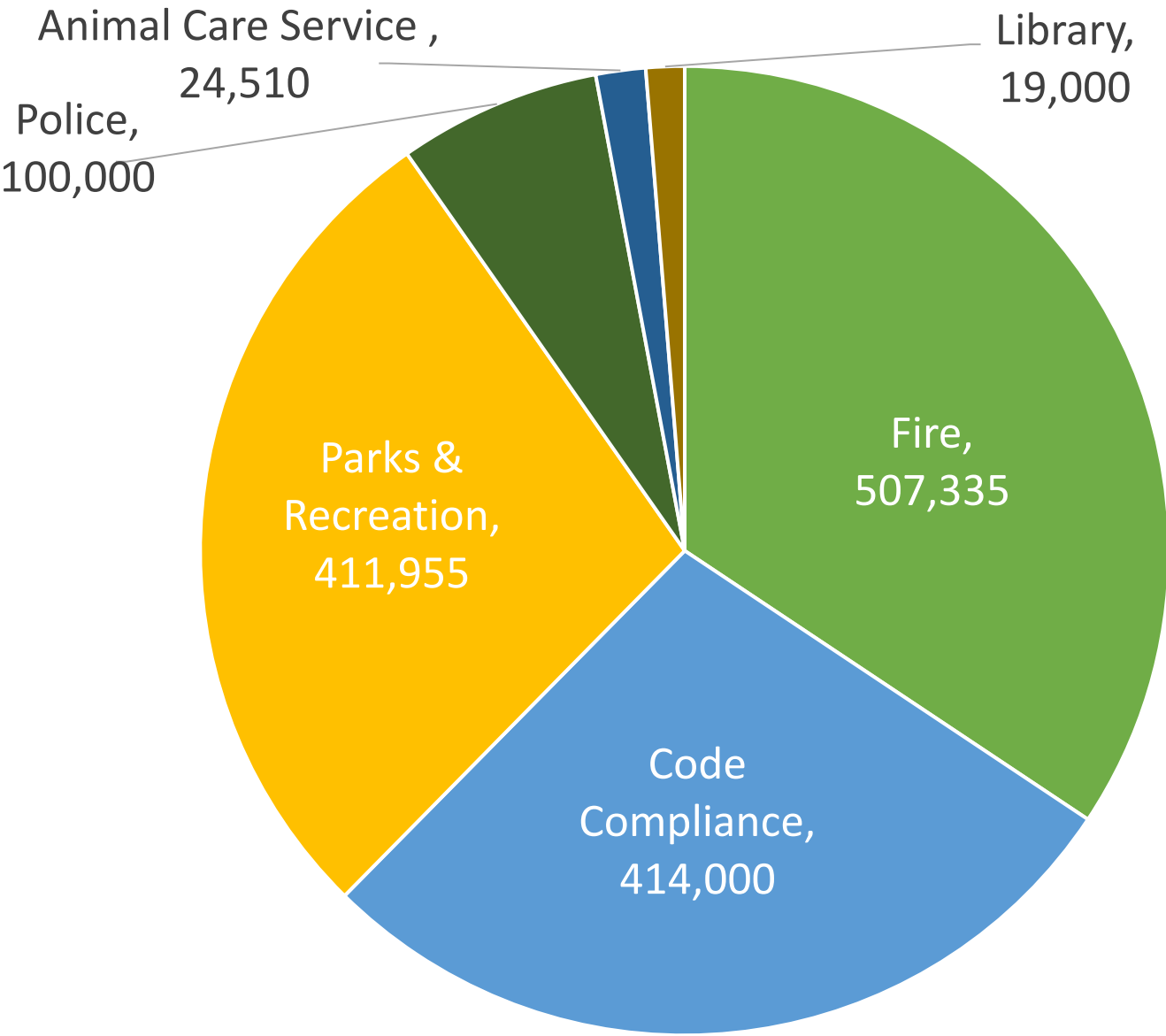
FY 2026 GENERAL FUND OVERVIEW

| | POLICE | FIRE | PARKS & REC | ANIMAL CARE | MAYOR & COUNCIL CITY SECRETARY | CITY MANAGER | CITY AUDITOR | CITY ATTORNEY | SOLID WASTE | CODE COMPLIANCE | PLANNING & ECONOMIC DEVELOPMENT | HUMAN RESOURCES | COMMUNICATIONS | INTERGOVERNMENTAL RELATIONS | FINANCE | MUNICIPAL COURT | HEALTH | LIBRARY |
|-----------------------|--------|------|-------------|-------------|-----------------------------------|--------------|--------------|---------------|-------------|--------------------|------------------------------------|--------------------|----------------|--------------------------------|---------|--------------------|--------|---------|
| MANDATED INCREASES | ✓ | ✓ | ✓ | | | | | | ✓ | | | | | | | | | |
| ENHANCEMENTS | ✓ | ✓ | ✓ | ✓ | | | ✓ | | | | ✓ | ✓ | | | ✓ | | | |
| REDUCTIONS | ✓ | ✓ | ✓ | | ✓ | ✓ | | ✓ | | ✓ | ✓ | ✓ | ✓ | | | ✓ | ✓ | ✓ |
| REVENUE CHANGES | ✓ | ✓ | ✓ | ✓ | | | | | | ✓ | | | | | | | | |

General Fund Revenue Fee for Service Changes



| Department | Annual Increase |
|------------------------------|--------------------|
| Fire | \$507,335 |
| Code Compliance | \$414,000 |
| Parks & Recreation | \$411,955 |
| Police | \$100,000 |
| Animal Care Service | \$24,510 |
| Library | \$19,000 |
| Total Revenue Changes | \$1,476,801 |



Detail for all fee changes is available on pages 59-66 of the Proposed Budget Book

Code Compliance Revenue Changes

- Code Compliance identified 1,380 vacant buildings
- Proposed annual increase to revenues is \$414,000 for both fees



| Description | Current Fee | Proposed Fee | Fee Change \$ | Fee Change % |
|------------------------------|-------------|--------------|---------------|--------------|
| Vacant Building Registration | N/A | \$250 | \$250 | New |
| Vacant Building Inspection | N/A | \$50 | \$50 | New |

Fire Department Revenue Changes

- Adjust the Emergency Medical Service(EMS) revenue for medical inflation annually - \$314K
- Fire Hydrant Maintenance for CCW - \$193K
- Proposed annual increase to revenues is \$507,335



| Fee Name | Current Fee | Proposed Fee | Fee Change \$ | Fee Change % |
|---|-------------|--------------|---------------|--------------|
| EMS-Mileage Charge for Patient Pickup at Hospital | \$15.45 | \$15.82 | \$0.37 | 2% |
| EMS-Response to Medical Alarm | \$61.80 | \$63.28 | \$1.48 | 2% |
| EMS Non-Residential | \$128.75 | \$131.84 | \$3.09 | 2% |
| EMS-Additional Personnel | \$46.35 | \$47.46 | \$1.11 | 2% |
| Fire Hydrant Maintenance (annual rate) | \$327,480 | \$520,644 | \$193,164 | 59% |

Police Department Revenue Changes

- Police has identified an opportunity to host professional training at the new Police Training Academy for outside agencies and other partners
- Proposed annual revenue increase \$100,000



| Fee Name | Current Fee | Proposed Fee | Fee Change \$ | Fee Change % |
|--|-------------|--------------|---------------|--------------|
| Academy Training – Basic Course | N/A | \$150-300 | \$150-300 | New |
| Academy Training – Intermediate Course | N/A | \$350-600 | \$350-600 | New |
| Academy Training – Advanced Course | N/A | \$650-1,200 | \$650-1,200 | New |

Animal Care Services Department Revenue Changes

- Animal Care has not increased:
 - Boarding, Permit, and Impound 1st Occurrence Fees since 2018
 - Impound 2nd Occurrence and Vaccines since 2015
 - Proposed annual revenue increase \$24,510



| Fee Name | Current Fee | Proposed Fee | Fee Change \$ | Fee Change % |
|-----------------------------------|-------------|--------------|---------------|--------------|
| Boarding Fees | | | | |
| Fee for owner recovered animal | \$10.00 | \$15.00 | \$5.00 | 50% |
| Impound Fees | | | | |
| Impound fee for 1st Occurrence | \$30.00 | \$50.00 | \$20.00 | 67% |
| Impound fee for 2nd Occurrence | \$50.00 | \$75.00 | \$25.00 | 50% |
| Impound fee for 3rd Occurrence | N/A | \$150.00 | \$150.00 | New |
| Commercial Permit | | | | |
| Increase to Commercial Permit Fee | \$57.00 | \$100.00 | \$43.00 | 75% |
| Vaccines | | | | |
| DHPP Vaccine Fee Increase | \$10.00 | \$15.00 | \$5.00 | 50% |
| FVRCP Vaccine Fee Increase | \$10.00 | \$15.00 | \$5.00 | 50% |

Parks & Recreation Revenue Changes

- Parks did a comprehensive review of various fees for service; many have not been adjusted since 2018
- Parks & Recreation proposed revenue increase of \$411,955



| Fee Name | Current Fee | Proposed Fee | Fee Change \$ | Fee Change % |
|----------|-------------|--------------|---------------|--------------|
|----------|-------------|--------------|---------------|--------------|

After Hour Kid Power (AHKP) Fees

| | | | | |
|---------------------------|----------|----------|---------|-----|
| Monthly Fee-First Child | \$109.00 | \$125.00 | \$16.00 | 15% |
| Monthly Fee-Second Child | \$94.00 | \$108.00 | \$14.00 | 15% |
| Summer Program Weekly Fee | \$99.00 | \$125.00 | \$26.00 | 26% |

Other AHKP Fees average increase of 18%

Pool Party Rentals (2 Hours up to 50 Guests)

| | | | | |
|-------------------------|----------|----------|----------|-----|
| HEB, Oso, and Collier | \$350.00 | \$350.00 | \$0.00 | 0% |
| Greenwood and West Guth | \$350.00 | \$450.00 | \$100.00 | 29% |
| Natatorium | \$350.00 | \$500.00 | \$150.00 | 43% |
| Bill Witt | N/A | \$600.00 | \$600.00 | New |

(Other fees for pools and aquatics are proposed to increase)

Parks & Recreation Revenue Changes (Continued)



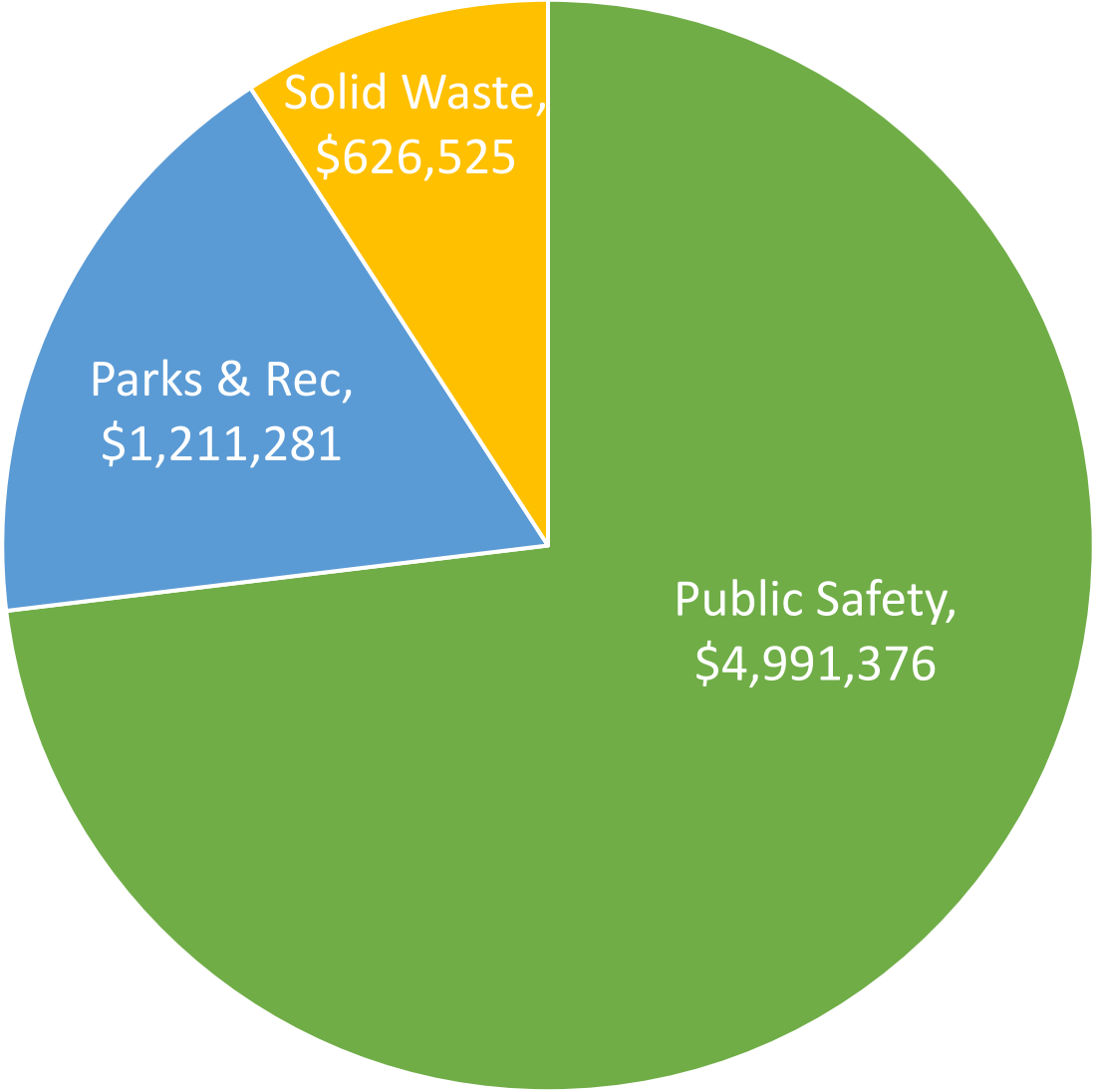
| Fee Name | Current Fee | Proposed Fee | Fee Change \$ | Fee Change % |
|--|-------------|--------------|---------------|--------------|
| Oso Bay Learning Center | | | | |
| Teen and Youth Camps | \$99.00 | \$125.00 | \$26.00 | 26% |
| Birthday Parties | \$190.00 | \$215.00 | \$25.00 | 13% |
| Outdoor Amphitheater Rental | N/A | \$105.00 | \$105.00 | New |
| Classroom Rental | N/A | \$75.00 | \$75.00 | New |
| Vendor Permits | | | | |
| North & McGee Beach | \$150.00 | \$200.00 | \$50.00 | 33% |
| Gulf Beach | \$225.00 | \$275.00 | \$50.00 | 22% |
| Cole Park | \$350.00 | \$400.00 | \$50.00 | 14% |
| Special Events | | | | |
| Small Event Permit (0-500 attendees) | \$100.00 | \$125.00 | \$25.00 | 25% |
| Medium Event Permit (500-1000 attendees) | \$200.00 | \$250.00 | \$50.00 | 25% |
| Large Event Permit (>1000 attendees) | \$400.00 | \$450.00 | \$50.00 | 13% |
| (Other rental and related fees are proposed to increase) | | | | |



Mandated Expenditures



| Department | Amount |
|-----------------------|--------------------|
| Public Safety | \$4,991,376 |
| Parks & Recreation | \$1,211,281 |
| Solid Waste | \$626,525 |
| Total Mandates | \$6,829,182 |



Police Department Mandates

- Collective Bargaining Agreement (Year 3 of 4)
 - 3% pay increase for all sworn employees effective April 1, 2026
 - Increase of Overtime to align with pay increases





Fire Department Mandates

- Collective Bargaining Agreement (Year 2 of 4)
 - 3% pay increase for all sworn employees effective October 1, 2025
 - Increase of Overtime to align with pay increases
- Five Year plan to fund the Firefighter Pension Fund (Year 5 of 5)
 - Increase City's contribution to Firefighter Pension Fund by 0.984%
- Firefighter Occupational Cancer Screening & Physicals
- EMS Billing contract increase due to higher revenues (% of revenues)

Parks & Recreation Mandates

- Funding to operate and maintain new park systems opening in FY 2026
 - Northside Aquatics Facility (Add 18 positions; 16 PT and 2 FT)
 - Harbor Bridge Parks (Add 6 positions)
 - Trail System Team (Add 4 positions)



Solid Waste Department Mandates

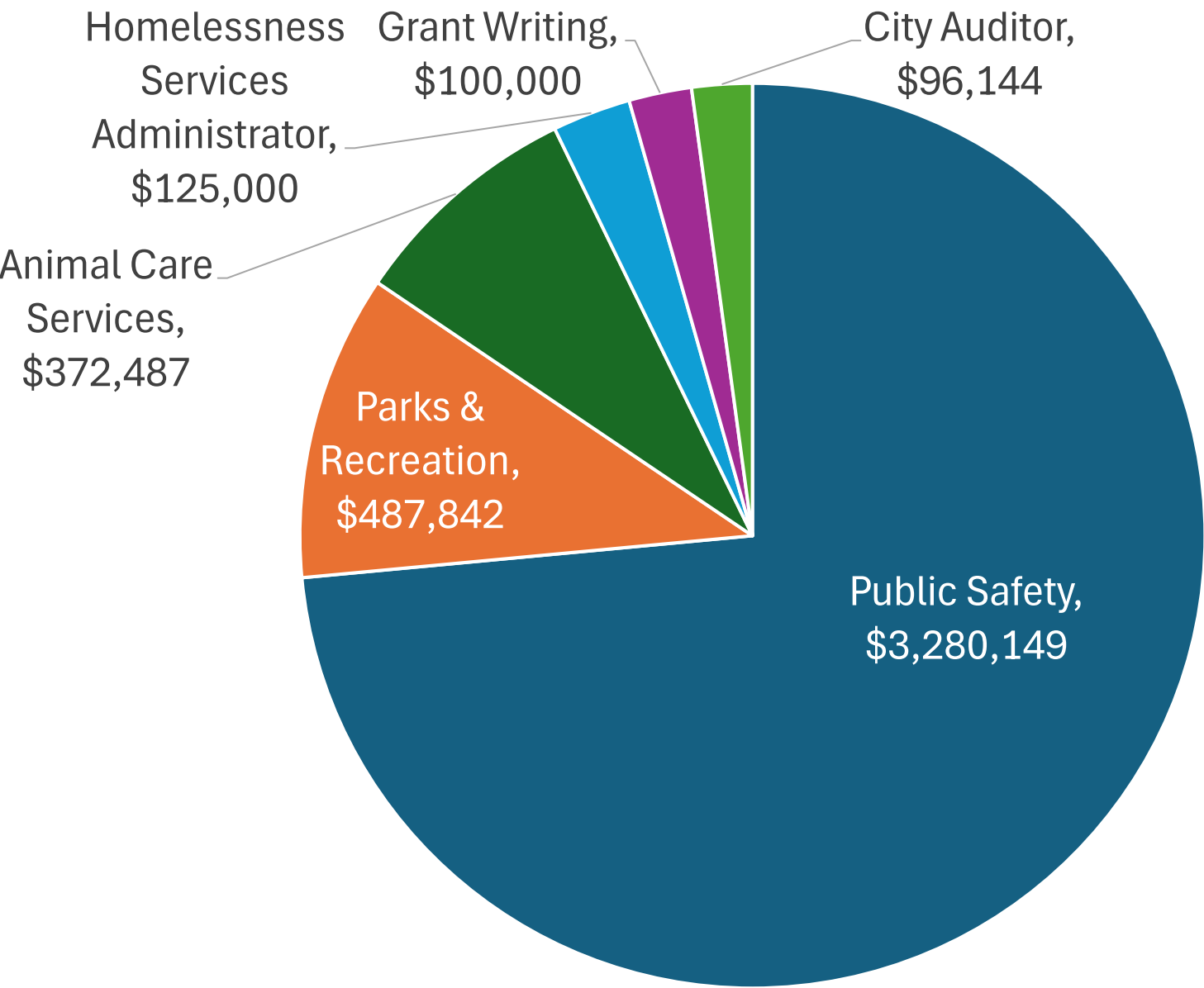
- Contractual increases for contracts:
 - Push and pack
 - Recycling



Enhancements to Expenditures



| Department | Amount |
|-------------------------------------|-------------|
| Animal Care Services | \$372,487 |
| City Auditor's Office | \$96,144 |
| Public Safety | \$3,280,149 |
| Grant Writing | \$100,000 |
| Parks & Recreation | \$487,842 |
| Homelessness Services Administrator | \$125,000 |
| Total Enhancements | \$4,461,622 |



Additional funding for a 1% cost of living adjustment (COLA) on October 1, performance pay funded at an average of 2% beginning January 1 for all civilian employees and improvements to the Texas Municipal Retirement System (TMRS) plan for Police sworn and all civilian employees

Police Department Enhancements

- Police Training Academy for 25 trainees to begin July 2026
- Funding for 5 additional Officers



Fire Department Enhancements

- Fire Academy for 23 Cadets to begin January 2026
- Funding for 5 additional Firefighters



Animal Care Services Enhancements

- Free Spay / Neuter Vouchers
- Additional Administrative / Dispatcher position
- Supplemental Veterinary Services



City Auditor's Office Enhancements

- Additional Funding for Salaries and Benefits per discussion at Audit Committee Meeting \$96K

Additional request from City Auditor's Office presented after Audit Committee Meeting, not in proposed budget:

- New Audit Software (annual fee plus implementation)
 - \$25,000 annual
 - \$7,000 one-time implementation
- Professional Services - \$20,000
- Certification Incentive Pay Program - \$4,000



United States Government Accountability Office
By the Comptroller General of the
United States

February 2024

GOVERNMENT AUDITING STANDARDS

2024 Revision

Global Internal Audit Standards™

2024 EDITION



Finance Department Enhancements

Grant Writing Professional Services





Parks & Recreation Enhancements

- Continuation of Athletic Field Maintenance Program (Phase 2)
 - Addition of 4 positions
 - \$187K one-time
 - \$301K recurring



Planning & Economic Development Department Enhancements

- Addition of 1 Homelessness Services Administrator position

Texas Municipal Retirement System (TMRS)



| Plan Provisions | Current Provisions | Proposed Provisions Effective January 1, 2026 |
|-----------------------------------|---------------------------------|--|
| Employee Contribution Rate | 7% | 8% |
| City Matching Ratio | 2 to 1 | 2 to 1 |
| Updated Service Credit (USC) | 100% (Repeating) | 100% (Repeating) |
| Transfer USC | No | Yes |
| COLA | 30% (Repeating Annually) | 30% (Adopted Annually) |
| Retroactive COLA | No | Yes |
| Retirement Eligibility | 20 Years | 20 Years |
| Vesting | 5 Years | 5 Years |
| Supplemental Death Benefit | None | None |

Civilian and Police Retirement Benefits

Texas Municipal Retirement System (TMRS)



What do the changes to the TMRS Plan mean for employees?

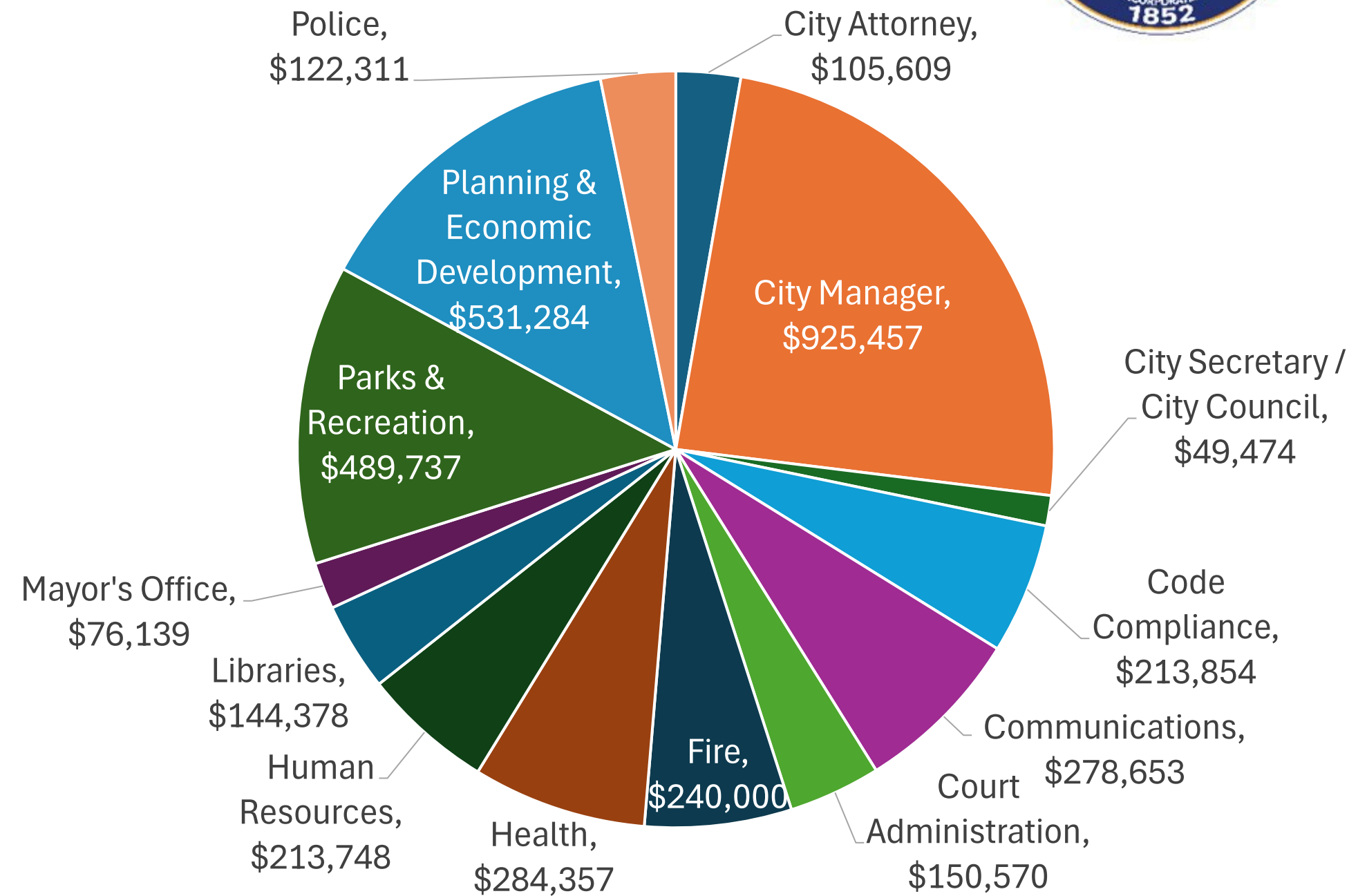
- Mandatory employee contribution of 8%, City matching contribution of 16%
 - To offset, propose for all civilian employees to receive a 1% pay increase October 1, 2025
- Transfer Updated Service Credit (USC)
 - Transfer feature allows the USC calculation to include previous employment with other TMRS cities
 - Adjusting the USC to align with the top 20 cities in Texas who participate in TMRS
- The Cost of Living Adjustment (COLA) will change from Annual Repeating to Ad Hoc
 - This change was made to help offset the cost of increasing the city's contribution toward TMRS
 - When the TMRS plan is on COLA Annual Repeating, the City automatically adjusts for COLA each year
 - When the TMRS plan is on COLA Ad Hoc, the City Council must take action to trigger a COLA each year
 - The City has a 6-year plan to increase contributions each year and return to Annual Repeating by FY 2032
- Retroactive COLA for retirees
 - Calculates based on the change in consumer price index since the date of retirement
 - Currently, non-retroactive COLA only looks at the most recent year

Civilian and Police Retirement Benefits

Reductions to Expenditures



| Department | Amount |
|---------------------------------------|--------------------|
| City Attorney's Office | \$105,609 |
| City Manager's Office | 925,457 |
| City Secretary / City Council Offices | 49,474 |
| Code Compliance | 213,854 |
| Communications | 278,653 |
| Court Administration | 150,570 |
| Fire Department (One-time) | 240,000 |
| Health | 284,357 |
| Human Resources | 213,748 |
| Libraries | 144,378 |
| Mayor's Office | 76,139 |
| Parks & Recreation | 489,737 |
| Planning & Economic Development | 531,284 |
| Police Department (One-time) | 122,311 |
| Total Reductions | \$3,825,571 |



City Attorney Reduction

- Hold City Attorney II vacant for 12 months (continuation from FY 2025)



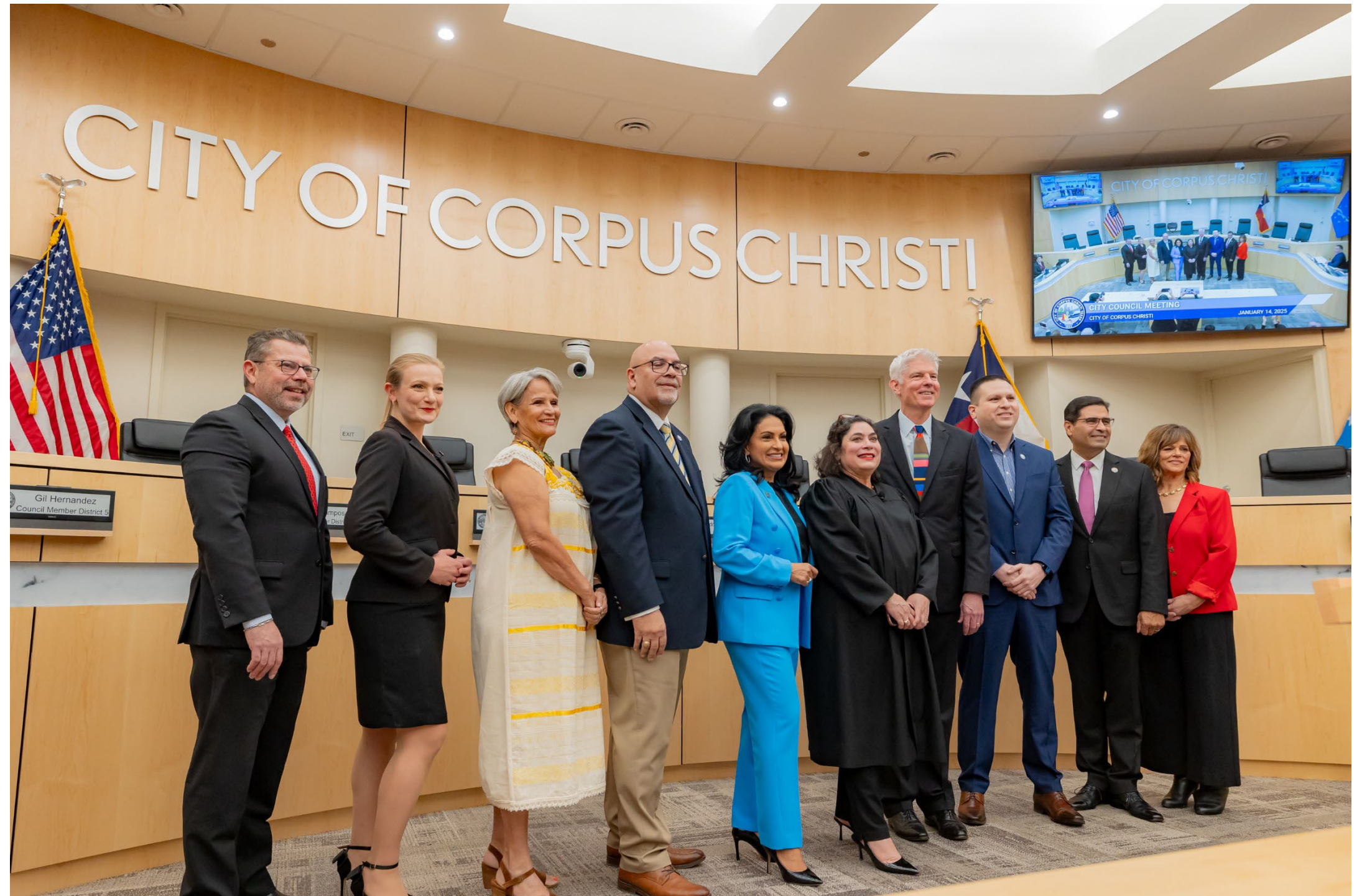
City Manager Reductions

- Eliminate Reserve Appropriation
- Hold Assistant City Manager and Executive Management Assistant vacant 12 months



City Secretary, City Council & Mayor's Office Reductions

- Hold Constituent Relations position vacant for 7 months
- Hold Mayor's Public Relations Specialist vacant for 12 months



Code Compliance Reductions

- Eliminate 2 vacant Code Compliance Officer positions
- Eliminate 1 vacant Administrative position





Communications Reductions

- Reduce Call Center hours to match service demands
 - From 7am – 6pm to 8am – 5pm
- Eliminate Office lease for 311 Call Center
- Reduce temporary salaries
- Transfer 1 IT System Administrator position from the General Fund to the IT Internal Service Fund

Court Administration Reductions

- Eliminate food budget for staff at the Detention Center
- Reduce Professional Services and Rentals
- Reclassify Assistant Director position to Court Administrator position



Fire Department Reductions

- One-time reduced funding for Del Mar tuition for Fire Cadets
- One-time reduced funding for promotion testing



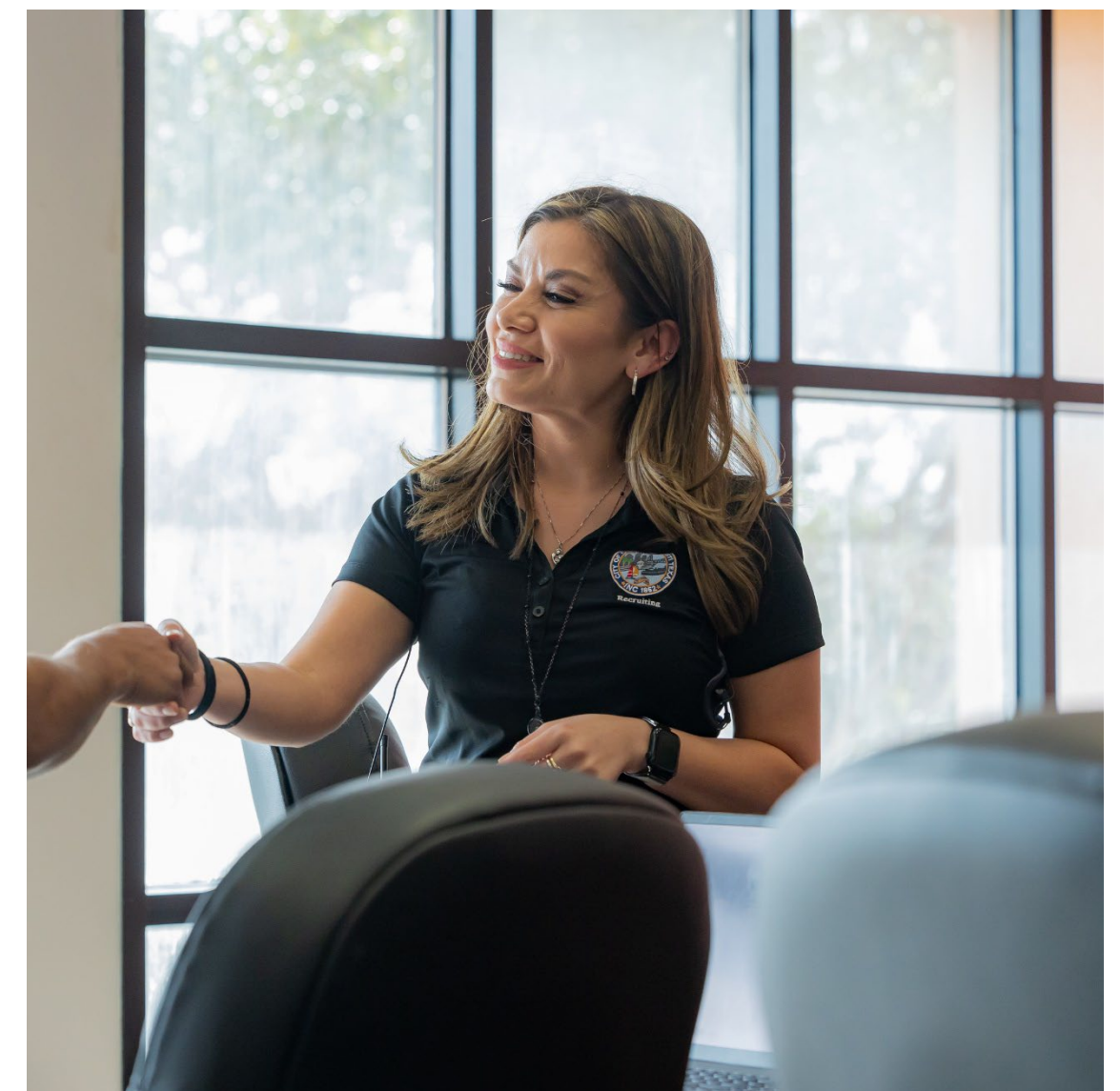


Health Department Reduction

- Move Nursing Health Services out of the General Fund to the Charity Care Program Fund (a Special Revenue Fund)

Human Resources Department Reductions

- Eliminate 1 Organizational Development Manager position
- Reclassify 2 Workforce Development Specialist positions
- Reduce Organizational Development Courses, Memberships, and Professional Services



Libraries Reductions

- Reduce Books & Periodicals budget
- Due to Flour Bluff ISD (FBISD) operations change effective August 11 for student safety protocols, eliminate 1 vacant Branch Manager at Harte Library



Parks & Recreation Department Reductions

- Eliminate 2 positions in After Hour Kid Power (AHKP) to right-size the operations based on current needs
- Transfer 1 Custodian position from the General Fund to Asset Management (Internal Service Fund)
- Reduce budget through savings achieved with new business model at Tennis Centers
- Transfer the operations of Oso Bay Learning Center to a Special Revenue Fund to be funded primarily through contributions from other agencies, with minimal General Fund support



Planning & Economic Development Department Reductions

- Restructure the Economic Development Department into the Planning Department and eliminate 3 positions
- Reduce operating expenses
- Hold 1 Special Project Manager vacant for 12 months
- Eliminate Fee Waiver program for Infill Housing Development





Police Department Reductions

- Transfer a custodial maintenance contract from the General Fund to Asset Management (Internal Service Fund) and reduce budget for janitorial supplies
- Transfer Police Academy landscaping contract from the General Fund to Asset Management (Internal Service Fund)

General Fund Expenditures

| (\$ in Millions) | FY 2025 Adopted Budget | FY 2026 Proposed Budget | Increase / (Decrease) |
|--|---------------------------|----------------------------|--------------------------|
| General Government | \$30.8 | \$31.6 | \$0.8 |
| Fire Department | 80.7 | 84.8 | 4.1 |
| Police Department | 87.0 | 92.4 | 5.4 |
| Animal Care Services | 5.0 | 6.2 | 1.2 |
| Code Compliance | 3.5 | 3.6 | 0.1 |
| Health Department | 6.0 | 6.0 | 0.0 |
| Library | 6.2 | 6.4 | 0.2 |
| Parks & Recreation | 23.1 | 25.4 | 2.3 |
| Planning & Economic Development | 4.6 | 4.1 | (0.5) |
| Solid Waste | 35.9 | 35.2 | (0.7) |
| Non-Operating Expenses | 60.9 | 50.6 | (10.3) |
| Total General Fund | \$343.8 | \$346.5 | 2.7 |



Enterprise Funds Expenditures

| (\$ in Millions) | FY 2025 Adopted Budget | FY 2026 Proposed Budget | Increase / (Decrease) |
|---------------------------------------|---------------------------|----------------------------|--------------------------|
| Water Fund | \$175.5 | \$183.4 | \$7.9 |
| Aquifer Storage & Recovery | 0.1 | 0.1 | 0.0 |
| Backflow Prevention Fund | 0.0 | 0.0 | 0.0 |
| Drought Surcharge Exemption | 8.9 | 12.6 | 3.7 |
| Raw Water Supply Fund | 8.0 | 2.2 | (5.8) |
| Choke Canyon Fund | 0.2 | 0.2 | 0.0 |
| Gas Fund | 56.4 | 59.6 | 3.2 |
| Wastewater Fund | 113.5 | 113.6 | 0.1 |
| Storm Water Fund | 33.7 | 32.3 | (1.4) |
| Airport Funds | 15.4 | 16.2 | 0.8 |
| Golf Funds | 0.2 | 0.5 | 0.3 |
| Marina Fund | 2.3 | 2.5 | 0.2 |
| Total Enterprise Funds | \$414.2 | 423.2 | \$9.0 |

Special Revenue Funds Expenditures

| (\$ in Millions) | FY 2025 Adopted Budget | FY 2026 Proposed Budget | Increase / (Decrease) |
|---|---------------------------|----------------------------|--------------------------|
| HOT Fund | \$24.5 | \$19.2 | (\$5.3) |
| Public, Education & Gov. | 0.8 | 0.8 | 0.0 |
| SHOT Fund | 7.5 | 6.3 | (1.2) |
| Municipal Court Funds | 0.7 | 0.5 | (0.2) |
| Parking Improvement Fund | 0.1 | 0.2 | 0.1 |
| Street Maintenance Fund | 51.7 | 46.8 | (4.9) |
| Residential Street Reconstruction Fund | 26.3 | 16.4 | (9.9) |
| Health Funds | 2.8 | 2.3 | (0.5) |
| Dockless Vehicle Fund | 0.4 | 0.6 | 0.2 |
| MetroCom Fund | 8.7 | 9.0 | 0.3 |
| Law Enforcement Trust Fund | 0.7 | 1.4 | 0.7 |

Special Revenue Funds Expenditures (Cont.)

| (\$ in Millions) | FY 2025 Adopted Budget | FY 2026 Proposed Budget | Increase / (Decrease) |
|---|---------------------------|----------------------------|--------------------------|
| TIRZ Funds | \$21.7 | \$16.8 | (\$4.9) |
| Type A Funds | 34.5 | 6.5 | (28.0) |
| Type B Funds | 17.3 | 13.2 | (4.1) |
| Oso Bay Learning Center Fund | 0.0 | 0.2 | 0.2 |
| Development Services Fund | 10.5 | 10.4 | (0.1) |
| Convention Center Complex Fund | 14.8 | 17.2 | 2.4 |
| Park Development Fund | 1.5 | 1.8 | 0.3 |
| Tourism Public Improvement District Fund | 3.0 | 2.8 | (0.2) |
| Local Emergency Planning Committee Fund | 0.2 | 0.2 | 0.0 |
| Crime Control & Prevention Fund | 11.9 | 11.2 | (0.7) |
| Total Special Revenue Funds | \$239.6 | \$183.8 | (\$55.8) |

Internal Service Funds Expenditures

| (\$ in Millions) | FY 2025 Adopted Budget | FY 2026 Proposed Budget | Increase / (Decrease) |
|---|---------------------------|----------------------------|--------------------------|
| Contracts & Procurement Fund | \$3.8 | \$4.0 | \$0.2 |
| Asset Management – Fleet Maintenance | 20.4 | 21.1 | 0.7 |
| Asset Management – Equipment Replacement | 31.1 | 17.4 | (13.7) |
| Asset Management – Facilities | 10.3 | 11.7 | 1.4 |
| Information Technology Fund | 21.5 | 21.5 | 0.0 |
| Engineering Services Fund | 13.3 | 17.4 | 4.1 |
| Employee Benefits Funds (Fire, Police, Civilian) | 51.5 | 55.7 | 4.2 |
| Risk Funds (Workers' Comp, Liability) | 16.4 | 18.1 | 1.7 |
| Total Internal Service Funds | \$168.3 | \$166.9 | (\$1.4) |

Debt Service Funds Expenditures

| (\$ in Millions) | FY 2025 Adopted Budget | FY 2026 Proposed Budget | Increase / (Decrease) |
|--------------------------------------|---------------------------|----------------------------|--------------------------|
| Seawall Improvement Debt Fund | \$2.9 | \$2.9 | \$0.0 |
| Arena Facility Debt Fund | 3.5 | 0.2 | (3.3) |
| General Obligation Debt Fund | 70.6 | 53.1 | (17.5) |
| Water System Debt Fund | 32.7 | 41.9 | 9.2 |
| Wastewater System Debt Fund | 21.3 | 25.0 | 3.7 |
| Gas System Debt Fund | 1.8 | 2.5 | 0.7 |
| Storm Water System Debt Fund | 17.0 | 19.1 | 2.1 |
| Airport Debt Funds | 2.1 | 2.1 | 0.0 |
| Marina Debt Fund | 0.2 | 0.2 | 0.0 |
| Total Debt Service Funds | \$152.1 | \$147.0 | (\$5.1) |

Projected Fund Balance Comparison

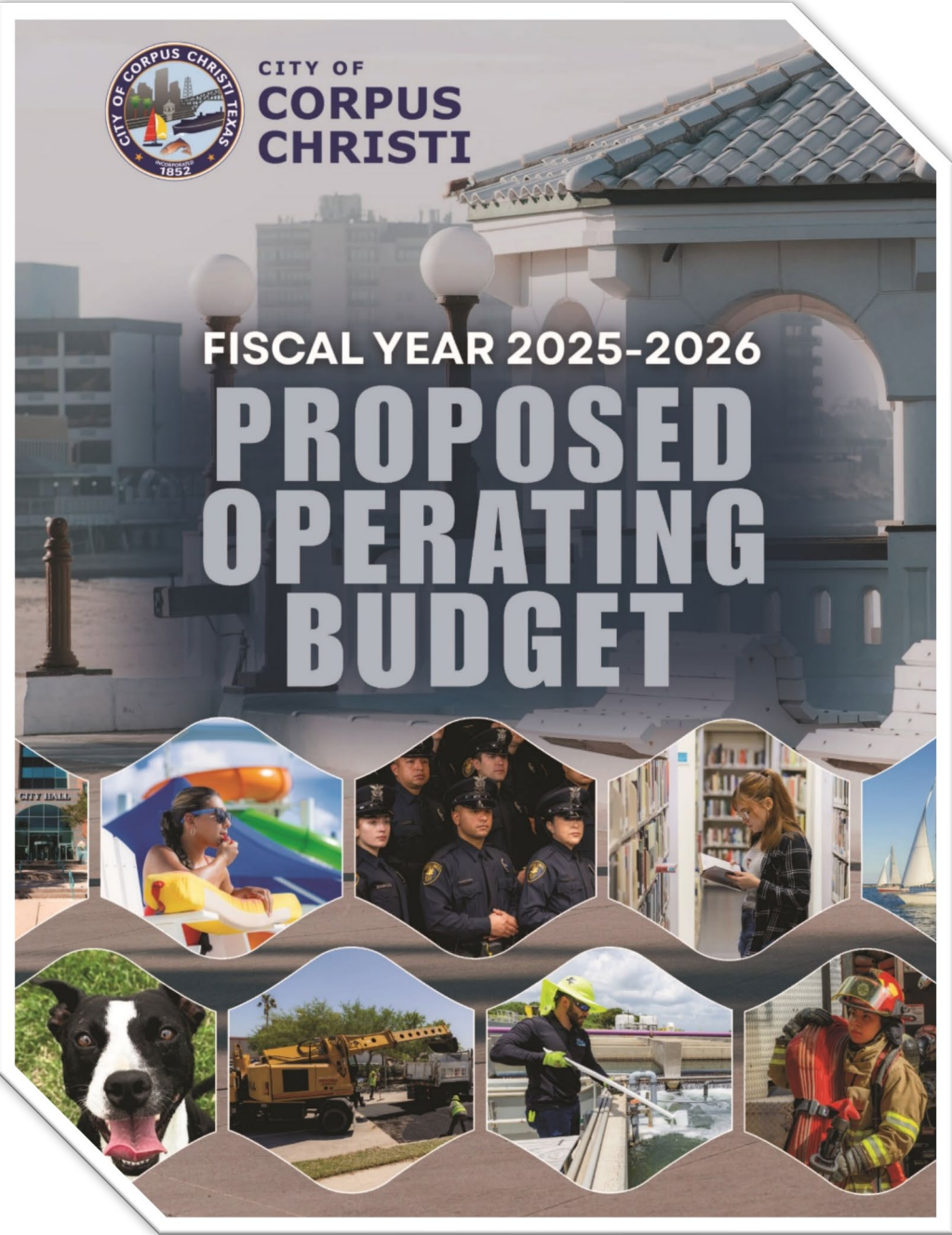
| (\$ in Millions) | FY 2025 Adopted Ending Balance | FY 2026 Proposed Ending Balance ¹ | Reserve Policy |
|---------------------------------------|--------------------------------|--|-------------------|
| General Fund | \$67.5 | \$69.5 | \$69.3 (20%) |
| Water Fund | 43.9 | 45.8 | 45.8 (25%) |
| Wastewater Fund | 28.4 | 28.4 | 28.4 (25%) |
| Storm Water Fund | 11.7 | 18.2 | 8.1 (25%) |
| Gas Fund | 5.8 | 6.7 | 9.7 (25%) |
| HOT Fund | 2.7 | 0.9 | No Reserve Policy |
| SHOT Fund | 1.4 | 0.1 | No Reserve Policy |
| Street Maintenance Fund | 2.1 | 4.5 | No Reserve Policy |
| Residential Street Fund | 8.2 | 7.0 | No Reserve Policy |
| Fire Employee Health Benefit Fund | 4.0 | 0.8 | 1.0 (IBNR/Cat) |
| Police Employee Health Benefit Fund | 3.5 | 2.6 | 1.4 (IBNR/Cat) |
| Citicare Employee Health Benefit Fund | 7.5 | (0.8) | 3.5 (IBNR/Cat) |

¹ Excludes reserve for commitments

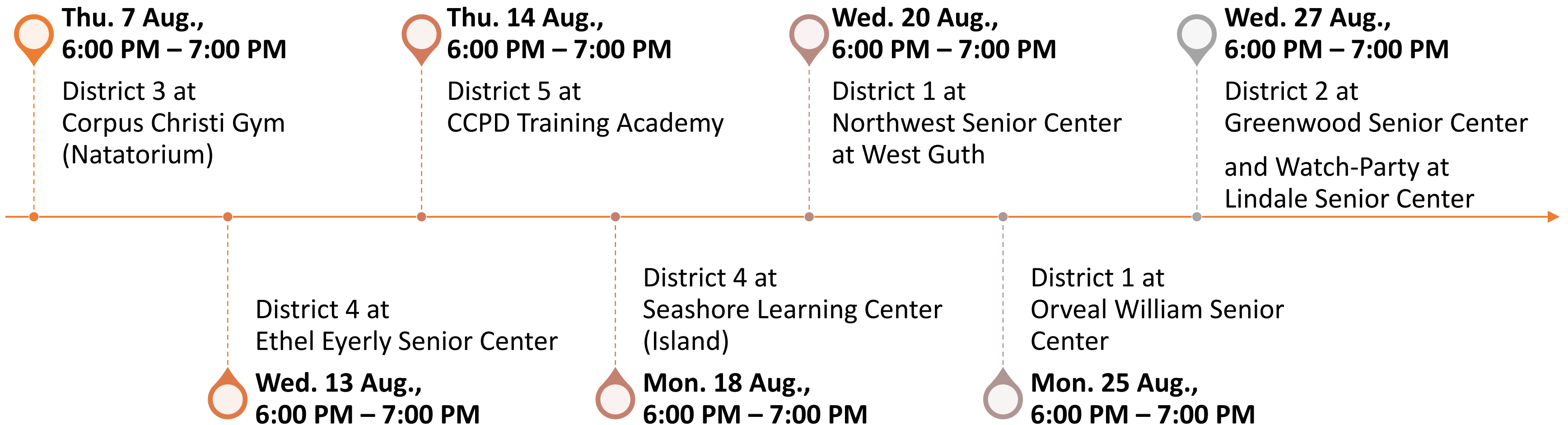
FY 2026 Budget Workshops



| Date | Time | Topics |
|--|-----------|--|
| Thursday, August 7, 2025 Council Chambers | 9am - 1pm | FY 2026 All Funds Budget Overview and FY 2026 General Fund Proposed Budget |
| Wednesday, August 13, 2025 Council Chambers | 9am - 1pm | CCW FY 2026 Operating Budget, CIP, and Proposed Rates |
| Thursday, August 21, 2025 Council Chambers | 9am - 1pm | CCW Continued; Public Works: Streets and Storm Water FY 2026 Operating Budget, CIP and Proposed Rates |
| Thursday, August 28, 2025 Council Chambers | 9am - 1pm | Remaining CIP Program, Budget Wrap-Up |



Community Input Sessions





CITY OF
**CORPUS
CHRISTI**

FISCAL YEAR 2025 - 2026

PROPOSED OPERATING BUDGET

