



Fiscal Impact of Tourism on the City of Corpus Christi

November 2022

Report for



VISIT CORPUS CHRISTI



**TEXAS A&M
UNIVERSITY
CORPUS
CHRISTI** | **SOUTH TEXAS ECONOMIC
DEVELOPMENT CENTER**

Executive Summary

This report presents quantitative estimates for the impact of visitors to Corpus Christi on the City government's budget in the form of tax and fee revenues. The study was conducted in October 2022 by South Texas Economic Development at Texas A&M University-Corpus Christi for Visit Corpus Christi.

The tourism sector contributed an estimated total of \$50 million in tax and fee revenues to the City of Corpus Christi in 2021.

- Visitors to Corpus Christi *directly* generated \$1.2 billion in local business sales and \$10.6 million in local sales tax receipts. Including *indirect* economic effects that account for the impact of tourism-dependent businesses on their local suppliers, visitors contributed an estimated \$1.6 billion in local business sales and \$13.7 million in local sales taxes.
- The nearly 2,300 establishments in Corpus Christi's Core Tourism sector contributed a total of \$6 million in property taxes for the City. Including other businesses that also benefited from visitor spending, \$8.1 million in the City's property tax revenue was attributable to tourism.
- The City of Corpus Christi also collected \$12.2 million in fees directly from visitors for local services at the airport, museums and other businesses in the tourism sector, as well as charges for utilities they used at the local lodging and other business establishments. In addition, local businesses that serve visitors generated \$1.3 million in local business and franchise fees.
- Including Hotel Occupancy Taxes totaling \$17.8 million, visitors *directly* contributed \$28.3 million, or nearly 25%, of the City's sales tax revenues. Including property taxes and other service charges, \$50 million of the City's revenues was attributable to visitors.
- As detailed in this report, the budgets and funding sources of the City government varied remarkably across departments. On average, tourism directly accounted for 16% of expenses among the City's major functional divisions in FY 2021. Including indirect economic impacts, an average of 19% of different departments' expenses were attributable to visitors' spending in Corpus Christi.

Introduction

Tourism is a key driver of Corpus Christi's economy. Soon after the nationwide lockdown in the early months of the COVID-19 pandemic in 2020, tourism and the broader hospitality sector in Corpus Christi bounced back swiftly. By the end of 2021, tourism-related employment had almost fully recovered, while overall employment in the region remained persistently below the pre-pandemic level.

The contribution of visitors to the city of Corpus Christi is well documented.¹ According to Texas Governor's [Travel Research Dashboard](#), visitors spent a total of \$1.3 billion in Corpus Christi in 2021. Their travel spending in the city generated 12,270 direct jobs.

This report presents quantitative estimates for the extent to which visitors in Corpus Christi benefits different local businesses and the local government's finances. The impact of tourism on the City of Corpus Christi's fiscal conditions is first measured by revenues in the form of taxes and fees generated by visitors and local businesses that serve visitors directly.

The impact of visitors' *direct* spending in Corpus Christi on its local government revenues stems from their payments of Hotel Occupancy Tax, sales tax, and service charges, such as the Airport Facilities Charge added to the airfare, green fees for playing in the municipal golf courses (Oso and Gabe Lozano Golf Courses), and slip fees in the downtown marina.

In addition to sales taxes, businesses in the Core Tourism industry pay property taxes and fees for utilities provided directly by the City, including water, gas and wastewater. Those businesses include hotels and motels, short-term rentals, and attractions such as museums and theme parks.

Beyond the Core Tourism industry, many businesses in the broader Leisure and Hospitality sector also benefit from visitors' presence in varying degrees. For this reason, this report also presents estimates for the annual sales and sales tax dollars generated by visitors' spending in those local businesses.

To serve visitors as customers, businesses in the Leisure and Hospitality sector rely in part on local supply chains. For example, a restaurant serves its customers with produce from local farmers and financial services from a local accounting firm. This relationship is known as the *indirect* impact. This report also provides estimates for tourism's indirect impact on local business sales and tax receipts across Corpus Christi.

¹ See, for example, the 2014 and 2020 reports "The Economic Significance of Tourism in Corpus Christi," prepared by Jim Lee.

Methodology and Data Sources

This study analyzes data from a variety of sources. Data for the fiscal or calendar year of 2021 are reported. Those figures align with their pre-pandemic levels.

Total sales tax and Hotel Occupancy Tax (HOT) receipts are obtained from the financial reports of the City of Corpus Christi and Visit Corpus Christi. Property taxes for businesses and short-term rental properties are drawn from the Nueces County Appraisal District's database.

Annual sales volumes generated by businesses in the tourism and hospitality sectors are drawn from Lightcast. Estimates for the 6-digit NAICS (North American Industry Classification System) industries directly associated with visitors are aggregated to generate results for 3-digit NAICS subsectors. Sales tax estimates are drawn from industry-level sales and the amounts subject to sales taxes reported by the Texas Comptroller of Public Accounts.

Indirect economic effects of the individual industries mostly in the Leisure and Hospitality sector are computed using the IMPLAN model for the city of Corpus Christi. Drawing from an input-output framework customized for a region, IMPLAN is the most popular model to estimate *indirect*, or multiplier, effects that one industry brings to all other industries within the region.

Alongside the contribution of the tourism sector to the City's overall tax revenues, fiscal impacts are estimated in the form of service charges to visitors and businesses. In addition to the City's overall budget from the perspective of revenues, estimates of local fiscal impacts are broken down by functional activities:

- Police
- Fire & ambulance
- Solid waste
- Streets
- Parks & recreation
- Libraries
- Community enrichment
- Convention & visitor activities
- Utilities
- Airport
- Golf centers
- Marina

Tourism's impacts on these government divisions are estimated by the tax and fee revenues visitors contributed to government expenses in 2021.

Direct Spending

Estimates of visitors' direct spending in Corpus Christi are first broken down by the following 6-digit NAICS industries that directly serve visitors in varying degrees. Industries include retail, transportation, entertainment, lodging, food services, and other services (e.g., travel agencies, car rentals).

List of 6-Digit NAICS Industries in Tourism Sector

NAICS	Description	NAICS	Description
445110	Supermarkets and Other Grocery Stores	487990	Scenic and Sightseeing Transportation, Other
445120	Convenience Stores	488119	Other airport operations
445291	Baked Goods Stores	532111	Passenger Car Rental
445292	Confectionery and Nut Stores	532112	Passenger Car Leasing
445299	All Other Specialty Food Stores	532284	Recreational Goods Rental
445310	Beer, Wine, and Liquor Stores	561510	Travel Agencies
446110	Pharmacies and Drug Stores	561591	Convention and Visitors Bureaus
446120	Cosmetics, Beauty Supplies, and Perfume Stores	561599	All Other Travel Arrangement Services
446130	Optical Goods Stores	711110	Theater Companies and Dinner Theaters
446191	Food (Health) Supplement Stores	711120	Dance Companies
446199	All Other Health and Personal Care Stores	711130	Musical Groups and Artists
447110	Gasoline Stations with Convenience Stores	711190	Other Performing Arts Companies
447190	Other Gasoline Stations	711211	Sports Teams and Clubs
448110	Men's Clothing Stores	711212	Racetracks
448120	Women's Clothing Stores	711219	Other Spectator Sports
448130	Children's and Infants' Clothing Stores	711310	Promoters of Performing Arts with Facilities
448140	Family Clothing Stores	711320	Promoters of Performing Arts without Facilities
448150	Clothing Accessories Stores	711410	Agents for Artists, Athletes, Entertainers
448190	Other Clothing Stores	711510	Independent Artists, Writers, and Performers
448210	Shoe Stores	712110	Museums
448310	Jewelry Stores	712120	Historical Sites
448320	Luggage and Leather Goods Stores	712130	Zoos and Botanical Gardens
451110	Sporting Goods Stores	712190	Nature Parks and Other Similar Institutions
451120	Hobby, Toy, and Game Stores	713110	Amusement and Theme Parks
451130	Sewing, Needlework, and Piece Goods Stores	713120	Amusement Arcades
451140	Musical Instrument and Supplies Stores	713210	Casinos (except Casino Hotels)
451211	Book Stores	713290	Other Gambling Industries
452210	Department Stores	713910	Golf Courses and Country Clubs
452311	Warehouse Clubs and Supercenters	713930	Marinas
452319	All Other General Merchandise Stores	713940	Fitness and Recreational Sports Centers
453110	Florists	713950	Bowling Centers
453210	Office Supplies and Stationery Stores	713990	All Other Amusement and Recreation Industries
453220	Gift, Novelty, and Souvenir Stores	721110	Hotels (except Casino Hotels) and Motels
453310	Used Merchandise Stores	721191	Bed-and-Breakfast Inns
453910	Pet and Pet Supplies Stores	721199	All Other Traveler Accommodation
453920	Art Dealers	721211	RV (Recreational Vehicle) Parks and Campgrounds
453991	Tobacco Stores	721214	Recreational and Vacation Camps
481111	Scheduled Passenger Air Transportation	721310	Rooming and Boarding Houses, Dormitories
483112	Deep Sea Passenger Transportation	722310	Food Service Contractors
483114	Coastal and Great Lakes Passenger Transportation	722320	Caterers
483212	Inland Water Passenger Transportation	722330	Mobile Food Services
485210	Interurban and Rural Bus Transportation	722410	Drinking Places (Alcoholic Beverages)
485310	Taxi Service	722511	Full-Service Restaurants
485320	Limousine Service	722513	Limited-Service Restaurants
487110	Scenic and Sightseeing Transportation, Land	722514	Cafeterias, Grill Buffets, and Buffets
487210	Scenic and Sightseeing Transportation, Water	722515	Snack and Nonalcoholic Beverage Bars

Those 92 6-digit NAICS industries make up the broad tourism sector. Visitors' share in each of industries is estimated by subtracting sales to local residents from its total sales figure in Corpus Christi. The data are drawn from the Lightcast database for 2021.

The data of business sales to visitors and the corresponding sales tax receipts for the 6-digit NAICS industries are aggregated to 19 broader, 3-digit-level NAICS subsectors. Most of those subsectors belong to the even broader retail, transportation, arts and entertainment, and leisure and hospitality sectors. Along with these tourism-oriented subsectors, some businesses in the business services sector rely heavily on visitors, such as car rentals (Rental & Leasing services) and travel agencies (Administrative & Support Services). The sales tax estimates also include the amounts of bingo tax in the Amusement & Recreation subsector and liquor tax in the Food Service & Drinking Places subsector, which collectively generated \$1.03 million in tax revenues in 2021.

The following table first lists the estimates of tourism's *direct* contributions to the 2021 annual sales volumes of 19 subsectors in Corpus Christi. Visitors' share accounted for 81% of sales revenues among local hotels/motels and more than 50% among different types of retail stores.

Tourism's Economic Impact on the City of Corpus Christi, 2021

NAICS	Description	Direct Effects			Indirect Effects	
		Sales to Visitors	% Industry	Local Sales Tax	In-Region Purchase	Sales tax
445	Food & Beverage Stores	\$172,876,794	61.0%	\$758,628	\$50,649,946	\$222,265
446	Health & Personal Care Stores	\$72,075,319	55.3%	\$316,285	\$21,001,780	\$92,161
447	Gasoline Stations	\$97,540,614	50.6%	\$428,034	\$33,450,783	\$146,791
448	Clothing & Accessories Stores	\$63,016,049	51.1%	\$276,531	\$21,451,350	\$94,134
451	Sporting Goods, Hobby & Book Stores	\$33,531,747	62.1%	\$147,146	\$9,802,641	\$43,017
452	General Merchandise Stores	\$96,866,994	37.9%	\$425,078	\$28,043,166	\$123,061
453	Miscellaneous Store Retailers	\$28,134,760	32.9%	\$123,463	\$8,903,016	\$39,069
481	Air Transportation	\$4,621,844	14.9%	\$5,624	\$2,541,896	\$3,093
483	Water Transportation	\$4,167,907	23.8%	\$5,072	\$2,813,606	\$3,424
485	Ground Passenger Transportation	\$4,322,545	33.6%	\$5,260	\$1,696,721	\$2,065
487	Scenic & Sightseeing Transportation	\$9,611,393	76.3%	\$11,696	\$5,563,318	\$6,770
488	Support Activities for Transportation	\$295,135	15.1%	\$359	\$115,849	\$141
532	Rental & Leasing Services	\$4,783,408	1.0%	\$20,991	\$1,481,823	\$6,503
561	Administrative & Support Services	\$705,893	0.1%	\$3,098	\$226,293	\$993
711	Performing Arts & Spectator Sports	\$3,538,684	14.7%	\$37,793	\$1,568,689	\$16,753
712	Museums & Historical Sites	\$19,781,973	67.8%	\$211,269	\$4,735,798	\$50,578
713	Amusement & Recreation	\$9,907,685	13.5%	\$105,813	\$5,016,515	\$53,576
721	Accommodation	\$75,672,281	81.0%	\$951,385	\$24,894,811	\$312,989
722	Food Services & Drinking Places	\$534,589,912	42.1%	\$6,721,101	\$150,485,386	\$1,891,969
Total		\$1,236,040,935		\$10,554,625	\$374,443,386	\$3,109,350

In total, visitors to Corpus Christi **directly generated \$1.2 billion in business sales and \$10.6 million in local sales tax receipts** among businesses in the local tourism sector.

To serve visitors in Corpus Christi, businesses not only hire local employees but also purchase goods and services from other local businesses. For example, a restaurant serves food with ingredients from a local farm. Its owner may also hire an accounting firm to manage its payroll processing and other financial transactions. Such relationships are known as *indirect* effects between a business and its upstream suppliers.

The last two columns in the above table list the estimated *indirect* effects associated with the 3-digit NAICS subsectors in Corpus Christi's tourism. The estimates draw from the input-output model of IMPLAN. The IMPLAN model generates estimates of in-region purchases as measures of the indirect effects of local businesses in Corpus Christi. Together, businesses in Corpus Christi's tourism sector generated \$374.4 million in sales for other local businesses in local supply chains and an estimated \$3.1 million in sales tax receipts.

Including *indirect* economic effects, Corpus Christi's visitors contributed an estimated **\$13.7 million in local sales taxes** in 2021 as a result of **\$1.6 billion in local business sales**.

Property Taxes

Other than sales taxes, a major source of the City of Corpus Christi's revenues is property taxes. Visitors' contribution to the City's property tax revenues is assessed through the properties in the Core Tourism sector. The Core Tourism sector comprises the city's hotels/motels and other lodging establishments, short-term rentals, and attractions such as museums and theme parks. Short-term rentals are property units available to rent for less than 30 consecutive days.

Property tax data for these establishments are drawn from the Nueces County Appraisal District's 2021 tax roll database. The following table first shows the amounts of local property taxes levied by the City of Corpus Christi from the Core Tourism sector. For each property, the amount of property tax is calculated by applying the City's 2021 tax rate of 0.64264% to its assessed value.

Visitors' share of property taxes is assumed to be 100% for Corpus Christi's 116 hotels and motels. For more than 2,000 residential properties in the city operated as licensed short-term rentals, visitors' share of property taxes is assigned to 55.7%. This draws from the average occupancy rate of short-term rentals in 2021 as reported by [Visit Corpus Christi](#). Those properties are assumed to be occupied by their owners when they are not rented out.

Most attractions in Corpus Christi are non-profit organizations (e.g., USS Lexington, Texas State Aquarium and the Art Museum of South Texas) and therefore are exempt from property taxes. Privately owned attractions include Hurricane Alley Waterpark, Selena Museum, and Horses on the Beach on North Padre Island. The share of 67.8% for estimating the property tax for these attractions draws from visitors' share of their revenues.

Visitors' Contribution to City of Corpus Christi Property Taxes, 2021

	Establishments	City Property Tax	Visitors %
Core Tourism			
Hotels/Motels	116	\$4,077,188	100.0%
Short-Term Rentals	2,140	\$1,848,801	55.7%
Attractions	31	\$12,572	67.8%
Total Core Tourism	2,287	\$5,938,561	
Other Tourism		\$2,146,424	6.9%
Total		\$8,084,985	

Other than businesses relying solely on visitors, the rest of the broad tourism sector is exposed to the presence of visitors, as discussed above. In 2021, the estimated amount of \$1.2 billion in sales to visitors net of the amount from the Core Tourism industry was equivalent to 6.9% of the city's total sales volume. The amount of property tax in the businesses ("other tourism") attributable to visitors in the tourism sector other than those in Core Tourism is estimated by multiplying 6.9% by the total property taxes collected by the City from all commercial and industrial properties (\$31 million). The resulting figure of \$2.1 million represents property taxes tied to visitor spending beyond the Core Tourism sector.

In total, visitors spending in Corpus Christi contributed a total of **\$8.1 million in property tax proceeds** for the City in 2021.

Other Taxes and Fees

Hotel Occupancy Tax (HOT) is a major source of tax revenue from visitors. The City of Corpus Christi collects 7% tax on hotel room night revenues for HOT and another 2% tax for convention expansion. In 2021, visitors staying overnight in Corpus Christi's hotels/motels and short-term rentals paid a total of \$17.8 million in Hotel Occupancy Taxes, according to the City's [Annual Financial Report](#) for Fiscal Year (FY) 2021. In addition to \$14 million of HOT proceeds reported by [Visit Corpus Christi](#), the City collected nearly \$4 million in HOT for convention expansion.

As for other businesses, establishments in the tourism sector pay various business and franchise fees. The estimate of approximately \$1.3 million in those fees corresponds to the estimated 7.4% share of the city's total sales volume attributable to visitors (\$1.6 billion in 2021).

Visitors pay for various services operated by the City, such as the area's convention facilities, airport, municipal golf courses (Oso Beach Golf Course and Lozano Golf Center), and the downtown marina. According to the City's [Annual Financial Report](#), the area received a total of \$2.5 million in direct charges for services in convention and visitor activities.

The passenger facility charge (PFC) is a \$4.5 fee for each enplaned passenger at the Corpus Christi International Airport. Visitors' share of the total PFC in 2021 is estimated by applying the number of air travelers to the area, as reported by the Texas Governor Office's *Travel Texas Industry Research Binder*. Visitors paid an estimated total of \$0.8 million in PFC.

The City also operates the beaches, municipal golf courses and the downtown marina in Corpus Christi. Fees for parks and recreation include beach parking permits, fees for using municipal pools, and program fees and event rentals for using the City's various sports facilities. Visitors' shares of total fees collected from those municipal facilities draw from staff reports from the departments of Parks & Recreation and the Marina, respectively.

In addition to collecting service fees and taxes directly from visitors, the City provides utility services (e.g., water and solid waste disposal) to businesses in the tourism sector. The amounts of annual utility expenses draw from the Lightcast database for individual business establishments. The total estimate for the 2,140 short-term rentals in Corpus Christi draws from the estimated utility expenses of an average-size property unit. The estimates for all other businesses draw from their property values.

The following table lists the City's taxes and fees attributable to visitors to the area. In FY 2021, the City of Corpus Christi's total charges for services to visitors in the tourism sector amounted to **\$31.3 million**. The table does not list the permit fee for short-term rentals that was implemented in July 2022. Based on the number of permit applications in 2022, this business fee program would generate another \$0.5 million annually.

Other City Taxes and Fees, FY 2021

	Visitors' Share	Visitors % City Total
Hotel Occupancy Tax	\$13,824,119	100%
Hotel Occupancy Tax – Convention Expansion	\$3,962,499	100%
Business & Franchise Fees	\$1,345,401	7.4%
Charges for Services:		
Convention & Visitor Activities	\$2,543,119	100%
Airport Passenger Facility Charge	\$842,854	69.4%
Parks & Recreation	\$1,151,618	25.0%
Golf Centers	\$134,914	25.0%
Marina	\$703,130	35.2%
Utilities:	\$6,799,280	2.6%
Hotels/Motels	\$1,595,000	
Short-Term Rentals	\$297,405	
Attractions	\$2,174,172	
Other Tourism	\$2,732,703	
Total Charges for Services	\$12,174,914	
Total Taxes & Fees	\$31,306,933	

Fiscal Impact on City of Corpus Christi

This section quantifies the extent to which Corpus Christi's tourism sector contributes to its City budget. The following table lists the City's revenues from taxes and fees generated by visitors' direct spending in FY 2021. The last column lists visitors' shares of the City's total revenues. Visitors' spending generated \$10.6 million in sales tax receipts in 2021, or 11% of the City's total annual sales tax revenue. Including Hotel Occupancy Taxes, they contributed an estimated total of **\$28.3 million in tax revenues, or 25% of the City total.**

Adding an estimated amount of **\$8.1 million in property taxes** paid by businesses in the tourism sector, tax revenues attributable to Corpus Christi visitors totaled **\$36.4 million.** Still, including the total of \$13.5 million in various business fees and service charges presented above, the total City revenue associated with visitor spending equaled approximately **\$50 million.**

Tourism's Fiscal Impact on City of Corpus Christi, FY 2021

	City Total	Visitors	% City Total
Tax Revenues:			
Sales Tax	\$96,586,318	\$10,554,625	10.9%
Hotel Occupancy Tax	\$13,824,119	\$13,824,119	100.0%
Hotel Occupancy Tax - Convention Expansion	\$3,962,499	\$3,962,499	100.0%
Total Sales Tax & Hotel Occupancy Tax	\$114,372,936	\$28,341,243	24.8%
Property Tax	\$164,470,583	\$8,084,985	4.9%
Total Tax Revenues	\$278,843,519	\$36,426,228	13.1%
Fee Revenues:			
Business and Franchise Fees	\$18,263,543	\$1,345,401	7.4%
Charges for Services (Gov't & Business)	\$367,736,997	\$12,174,914	3.3%
Total Fee Revenues	\$386,000,540	\$13,520,315	3.5%
Total Taxes and Fee Revenues	\$664,844,059	\$49,946,544	7.5%

Fiscal Impact by City Divisions

This section presents tourism's fiscal impact by major divisions of the City of Corpus Christi's budget. The table below shows the annual expenses of major budget divisions based on functional activities. The estimates draw from the FY 2021 actual budget data for individual departments in the City's [Proposed Operating Budget](#) for FY 2022-2023. The General Government category includes the offices of the mayor, city manager, finance, human resources and so on.

The majority of divisions listed in the table received revenues from the General Fund instead of specific revenue sources targeted for individual departments. The General Fund primarily consists of property taxes, sales, business and franchise fees, and some service fees. Visitors' shares in the General Fund proceeds of individual departments correspond to their share of the total City revenues presented in the preceding section. In total, the tourism sector *directly* accounted for 17.5% of the \$285.5 million in General Fund revenues in FY 2021.

Tourism's Direct Contribution to City Budget, FY 2021

Government Activities	Expenses	Tourism Contribution						Total Taxes & Fees	% Expenses
		Sales Tax	Hotel Occupancy Tax	Property Tax	Business & Franchise Fees	Service Fees			
General Government	\$31,025,686	\$566,051	-	\$193,122	\$64,970	-	\$893,946	3%	
Police & Municipal Court	\$87,564,804	\$2,550,812	-	\$2,698,198	\$166,066	\$345,694	\$6,736,003	8%	
Fire & Ambulance	\$68,211,905	\$2,267,773	-	\$773,706	\$91,204	\$421,981	\$3,834,311	6%	
Solid Waste	\$26,969,225	-	-	-	-	\$663,909	\$663,909	2%	
Streets	\$44,364,045	-	-	\$84,637	\$490,304	\$408,289	\$1,013,821	2%	
Health	\$6,536,065	\$234,934	-	\$137,938	\$243,994	\$55,301	\$722,022	11%	
Parks & Recreation	\$22,531,135	\$1,249,923	\$1,401,224	-	\$173,389	\$152,510	\$2,977,045	13%	
Libraries	\$4,691,689	\$497,172	-	\$161,399	\$16,935	\$2,638	\$736,479	16%	
Community Enrichment	\$5,766,042	\$162,311	\$3,396,722	-	-	-	\$3,559,033	62%	
Convention & Visitor Activities	\$15,503,249	-	\$12,988,672	-	-	\$5,000	\$12,993,672	84%	
Utilities (Gas, Water)	\$250,289,203	-	-	-	-	\$6,799,280	\$6,799,280	3%	
Airport	\$16,664,270	-	-	-	\$30,842	\$2,173,295	\$2,204,137	13%	
Golf Centers	\$168,292	-	-	-	-	\$134,914	\$134,914	80%	
Marina	\$1,923,585	-	-	-	\$318	\$703,130	\$703,449	37%	
All Other	\$40,302,225	\$3,025,649	-	\$1,889,561	\$67,379	\$308,974	\$5,974,523	15%	
Total	\$622,511,420	\$10,554,625	\$17,786,618	\$5,938,561	\$1,345,401	\$12,174,914	\$49,946,544	16%	

On average, visitors directly afforded **16% of the annual expenses** incurred by the City's major functional divisions. Funding sources varied substantially across departments. For example, most of the expenses for the Solid Waste Services

department were supported by service fee collections; the police department relied largely on property and sales tax proceeds. Some departments, especially those in the General Government category, received funding from federal or state grants and contributions other than those listed in the table. Visitors' contribution to the budget of the two municipal golf centers seems exceptionally high (80%). This is largely because those facilities together generated more revenues than their operating expenses in FY 2021.

The above table presents the fiscal impacts of Corpus Christi's tourism sector alone, without accounting for its *indirect* effects on the rest of the economy. In the City's budget, *indirect* effects from tourism-dependent businesses occur mostly in sales and property tax revenues, as well as business and service fees. The following table lists tourism's contribution to the City's budget that includes estimates of the *indirect* effects described above.

Including *indirect* effects, visitors accounted for 20% of General Fund revenues. Similarly, the average share of visitors' coverage of the City's expenses increased by approximately two percentage points to 19%. The share for the City's golf courses was over \$100% of their total expenses, but the estimated amount of fees related to visitors was 42% of those facilities' total revenues.

Tourism's Direct Contribution to City Budget Including Indirect Effects, FY 2021

Government Activities	Expenses	Tourism Contribution						Total Taxes & Fees	% Expenses
		Sales Tax	Hotel Occupancy Tax	Property Tax	Business & Franchise Fees	Service Fees			
General Government	\$31,025,686	\$732,808	-	\$193,122	\$84,110	-	\$1,079,842	3%	
Police & Municipal Court	\$87,564,804	\$3,302,271	-	\$2,698,198	\$214,989	\$447,534	\$7,638,224	9%	
Fire & Ambulance	\$68,211,905	\$2,935,849	-	\$773,706	\$118,073	\$546,295	\$4,653,570	7%	
Solid Waste	\$26,969,225	-	-	-	-	\$859,494	\$859,494	3%	
Streets	\$44,364,045	-	-	\$84,637	\$634,745	\$528,569	\$1,278,542	3%	
Health	\$6,536,065	\$304,144	-	\$137,938	\$315,874	\$71,592	\$879,404	13%	
Parks & Recreation	\$22,531,135	\$1,618,145	\$1,401,224	-	\$224,468	\$197,438	\$3,441,276	15%	
Libraries	\$4,691,689	\$643,637	-	\$161,399	\$21,924	\$3,415	\$888,710	19%	
Community Enrichment	\$5,766,042	\$210,128	\$3,396,722	-	-	\$0	\$3,606,850	63%	
Convention & Visitor Activities	\$15,503,249	-	\$12,988,672	-	-	\$6,473	\$12,995,145	84%	
Utilities (Gas, Water)	\$250,289,203	-	-	-	-	\$8,802,320	\$8,802,320	4%	
Airport	\$16,664,270	-	-	-	\$39,927	\$2,813,539	\$2,853,467	17%	
Golf Centers	\$168,292	-	-	-	-	\$174,658	\$174,658	104%	
Marina	\$1,923,585	-	-	-	\$412	\$910,270	\$910,682	47%	
All Other	\$40,302,225	\$3,916,993	-	\$2,446,218	\$87,228	\$399,997	\$7,734,594	19%	
Total	\$622,511,420	\$13,663,975	\$17,786,618	\$6,495,218	\$1,741,751	\$15,761,594	\$57,796,778	19%	

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