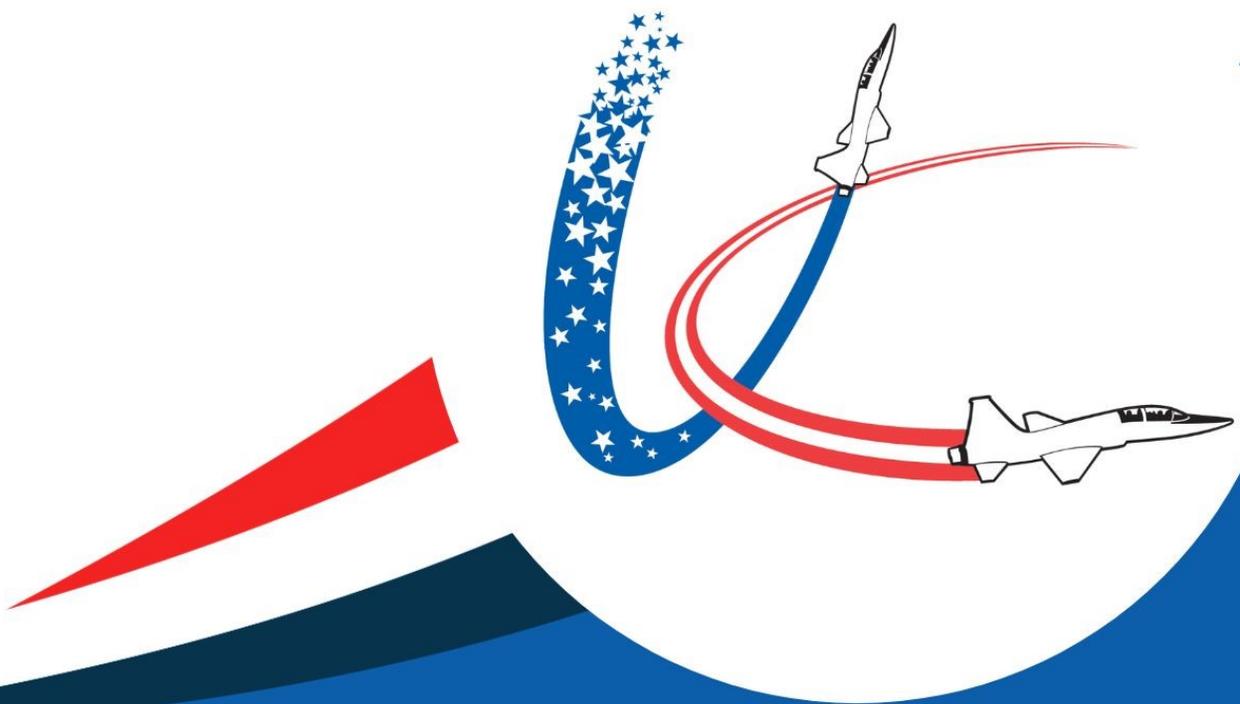


UNIVERSAL CITY 2023-2024 ADOPTED BUDGET



City of Universal City Adopted Budget

For the Fiscal Year

October 1, 2023 – September 30, 2024

This budget will raise more revenue from total property taxes than last year’s budget by an amount of \$437,350, which is a 4.3 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$163,832.

The amounts above are based on the City’s property tax rates calculated or proposed as follows:

Tax Rate	Adopted FY 2023	Adopted FY 2024
Adopted Property Tax Tax (M&O and Debt)	0.540000/100	0.517499/100
M&O Adopted Tax Rate	0.428369/100	0.430945/100
No New Revenue (M&O and Debt)	0.673219/100	0.502131/100
M&O No New Revenue Tax Rate	0.561588/100	0.415577/100
De Minimus Tax Rate	0.673219/100	0.517499/100
Voter Approval Tax Rate	0.692301/100	0.653456/100
Debt Rate	0.111631/100	0.086554/100

The above information is presented on the cover page of the City’s FY 2024 Adopted Budget to comply with requirements of Section 102.007 of the Texas Local Government Code.

The members of the governing body voted on the tax increase as follows:

FOR: Paul Najarian, Christina Fitzpatrick, S. Bear Goolsby, Steven R. Buck

AGAINST: Ashton Bulman, Phil Vaughn

PRESENT and not voting: John H. William

ABSENT: None

*FY 2024 Debt Obligations for the General Fund are \$2,147,750.



To: City Council

From: Kim M. Turner, City Manager

Re: Proposed Draft FY 2024 Budget Work Session

Date: 05 July 2023

This proposed draft City Budget is a planning document that details how the City will pay for a certain level of services over the next year. Prior to any required public hearings or mandated adoption of the budget, City Council conducts a work session to review the proposed draft budget and make recommendations to City staff.

The budget work session will cover anticipated revenues, debt service, capital improvements, general fund expenditures, and the revenue/expenses for the three enterprise funds (utilities, golf course, and stormwater). In addition to the City's budget, Council will hear a presentation from its consultant on 2024 water, wastewater, and stormwater rates.

The body of the budget for each department provides an insight into the duties of that department, its staffing levels, and any major changes anticipated for FY 2024.

This is a lot of information to take in, but your professional staff has been working diligently to make the process as simple and understandable as possible. With that said, it is our hope that we provided Council with sufficient time to review the materials as it will make the work session more productive and efficient.

In closing, this proposed draft budget provides the direction and tools necessary to maintain a consistently high level of City services and continue the internal transformation to take advantage of our strengths and improve on our

weaknesses. The City must continually strive to provide essential services to its citizens while under financial constraints.

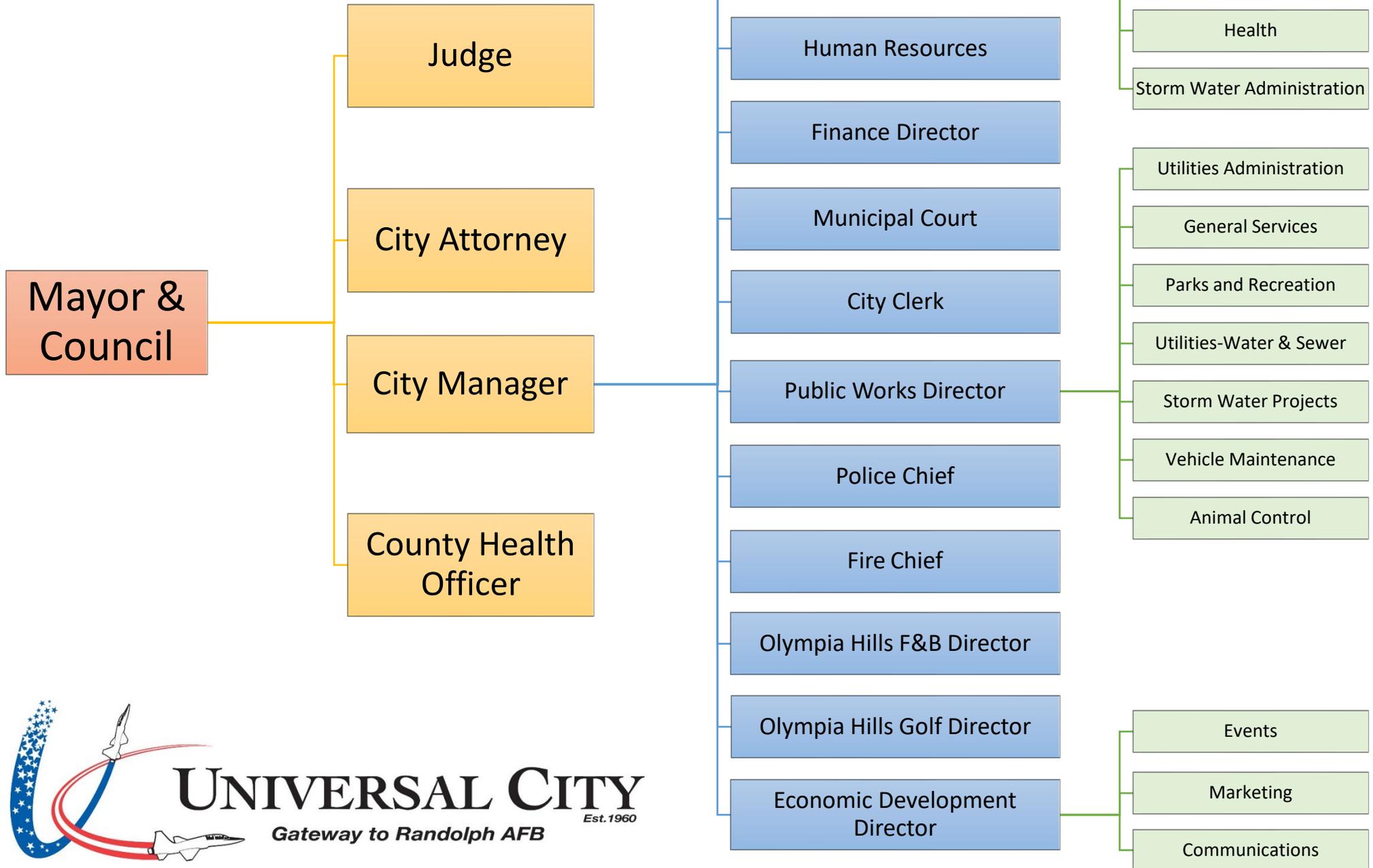
I would like to thank all City staff members for their work on this year's budget, specifically Finance Director Christine Green, and the City Council for their continued commitment, direction, and support in meeting the needs of the City.

A handwritten signature in black ink that reads "Kim M. Turner". The signature is written in a cursive, flowing style.

Kim M. Turner

Organizational Chart

Revised 06/2023

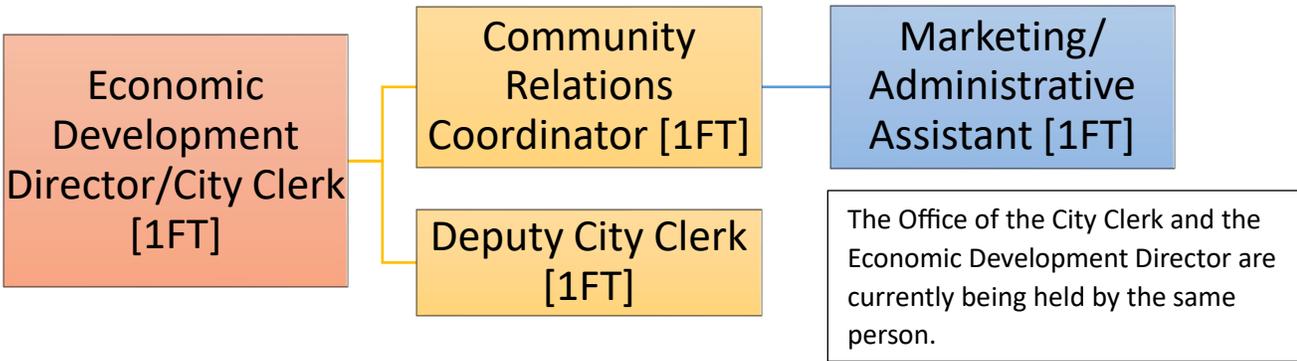


Organizational Charts by Department

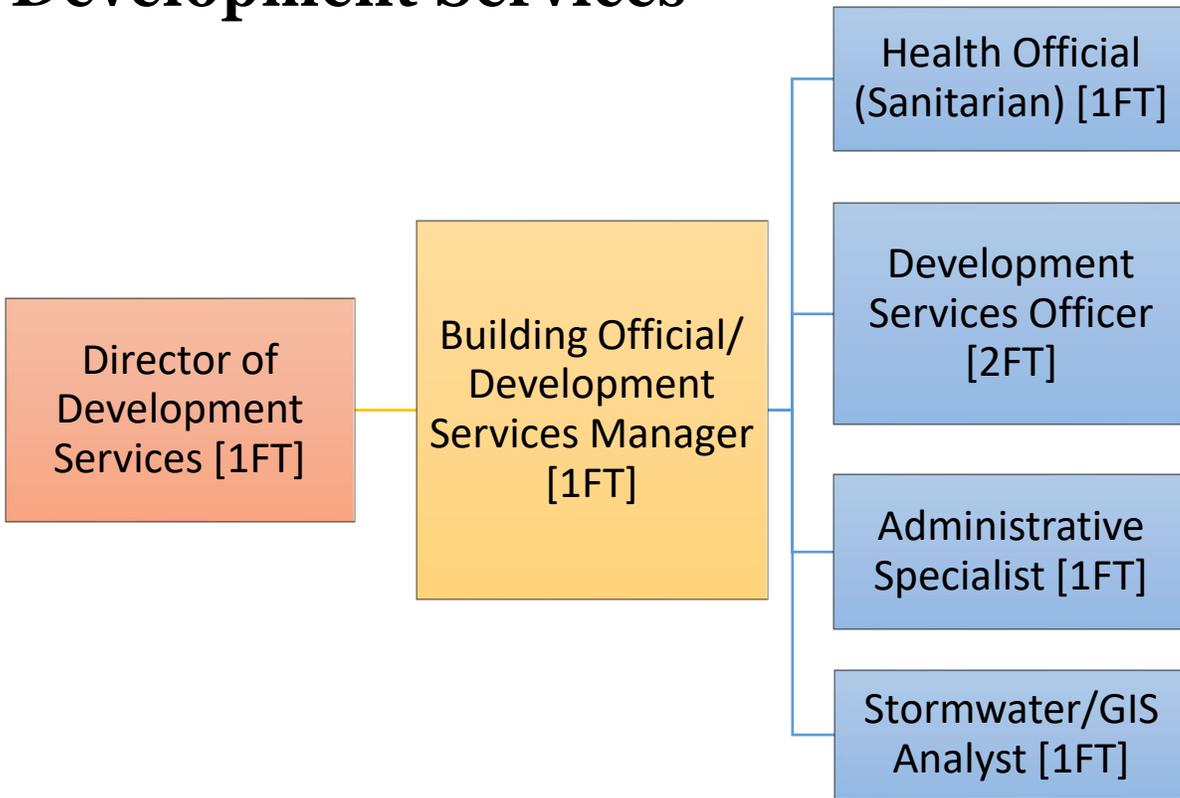
Each department will display the positions offered with the number of positions and an indication of whether the position is full-time [FT] or part-time [PT]. For example, if there are three of a full-time position offered, it will be shown as such: Title [3FT]



Administration



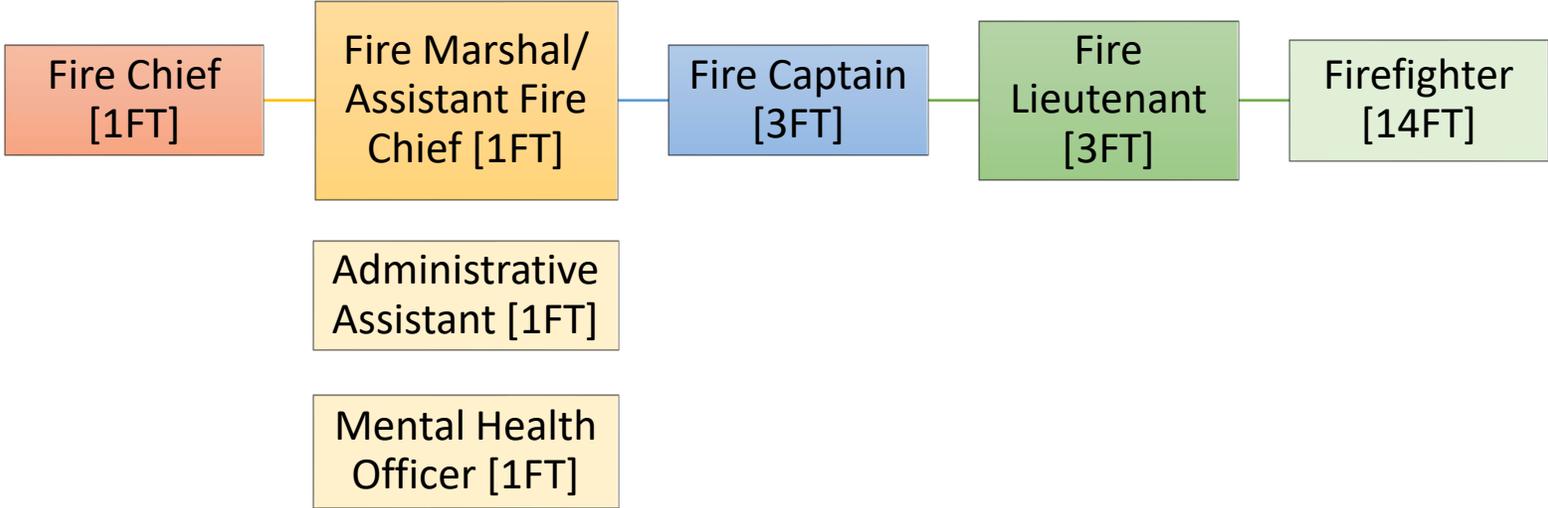
Development Services



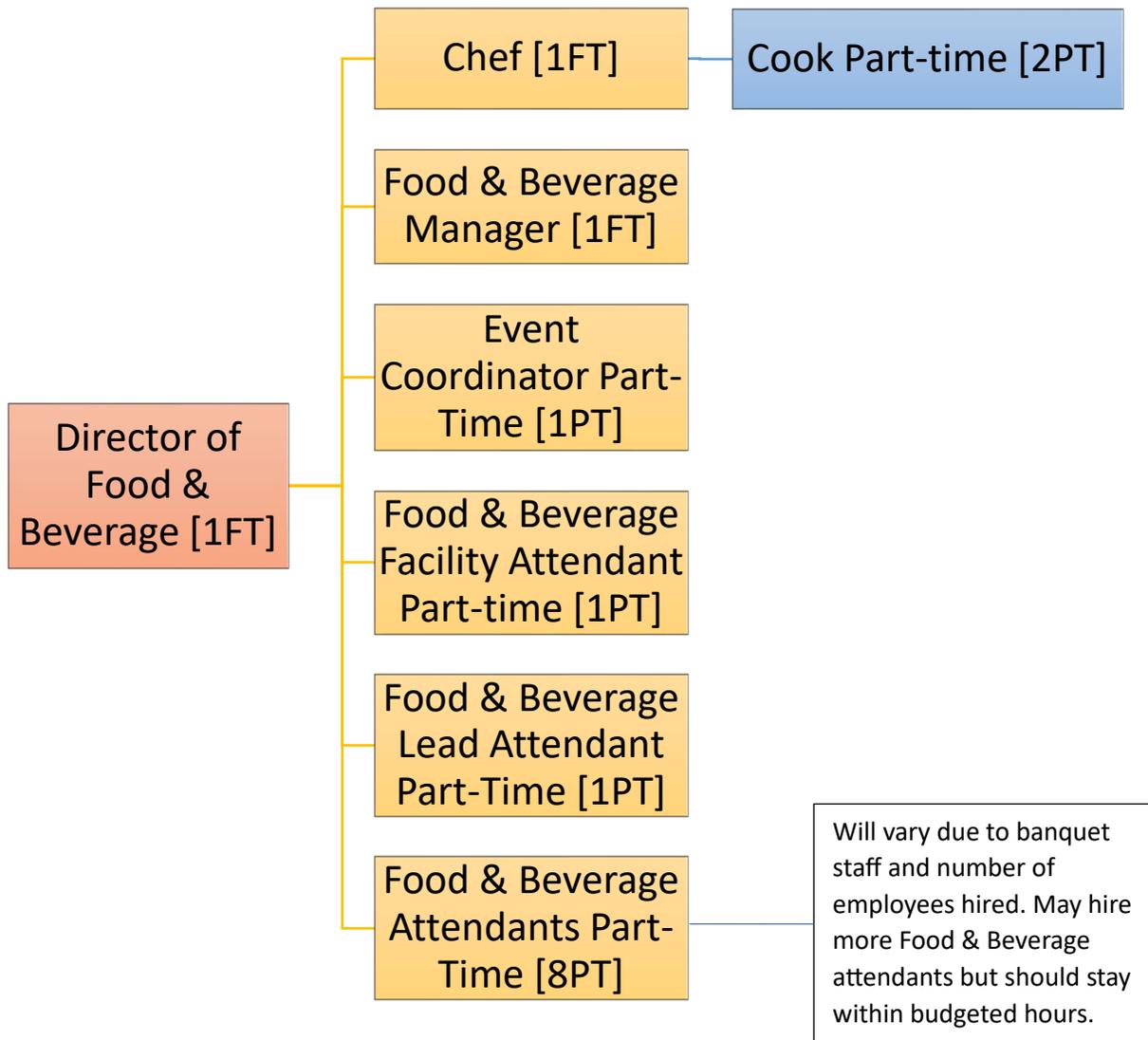
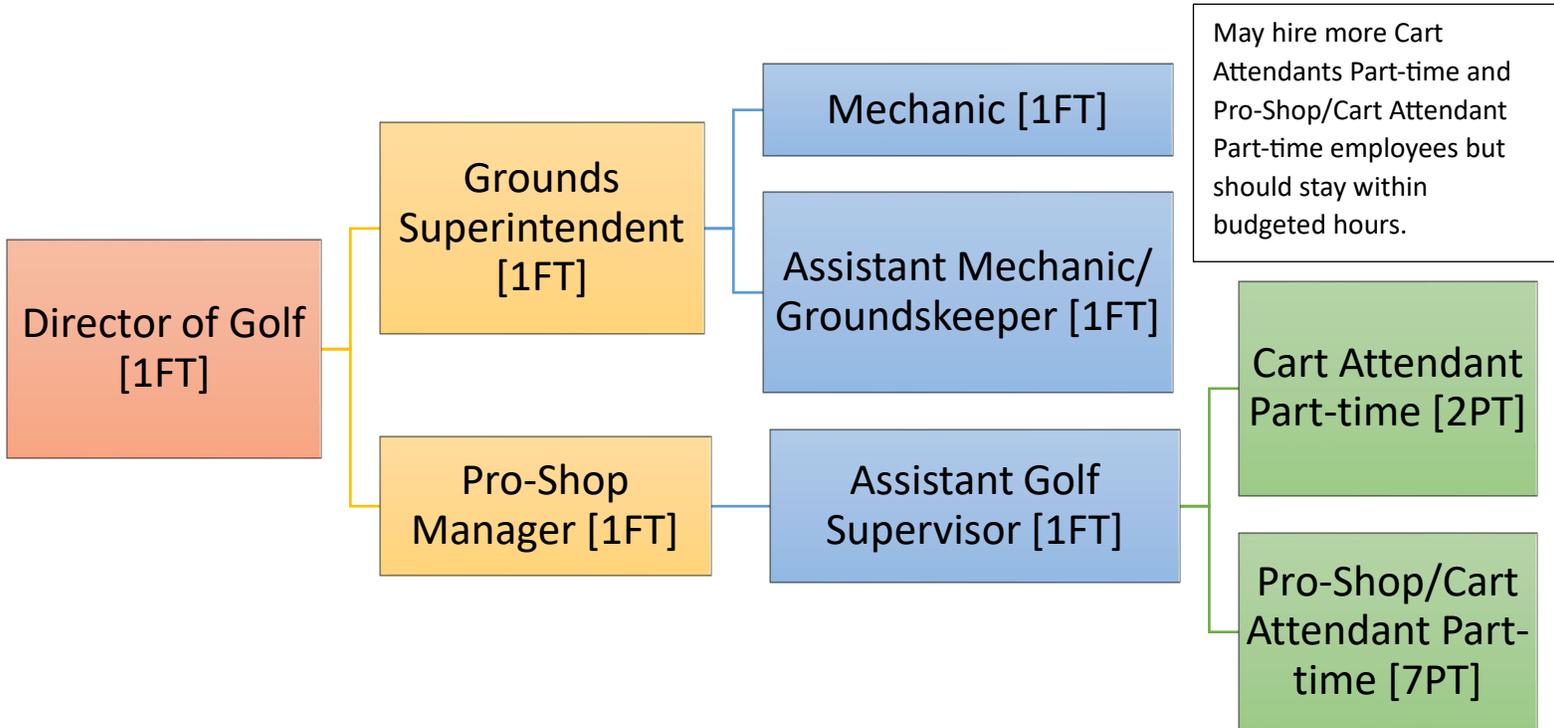
Finance



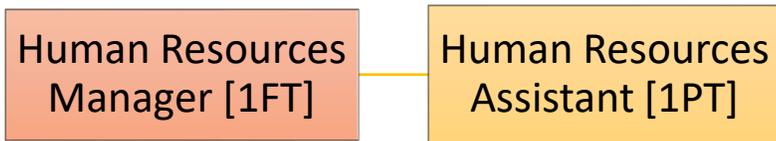
Fire Department



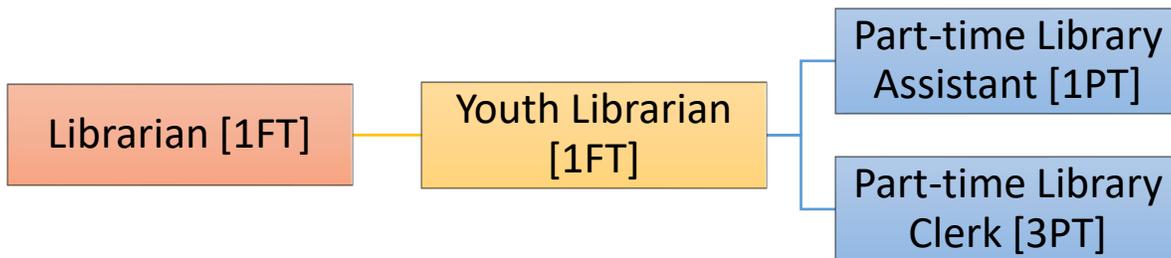
Golf Course



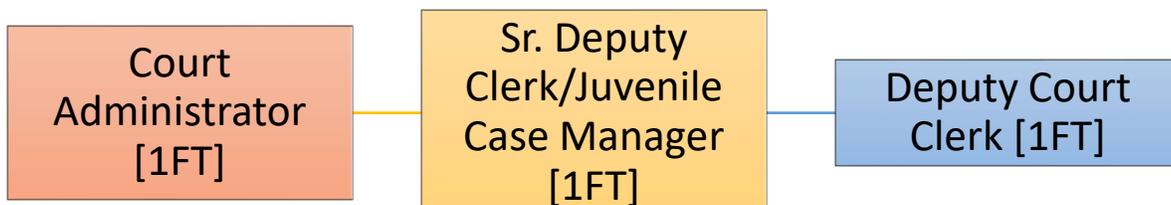
Human Resources



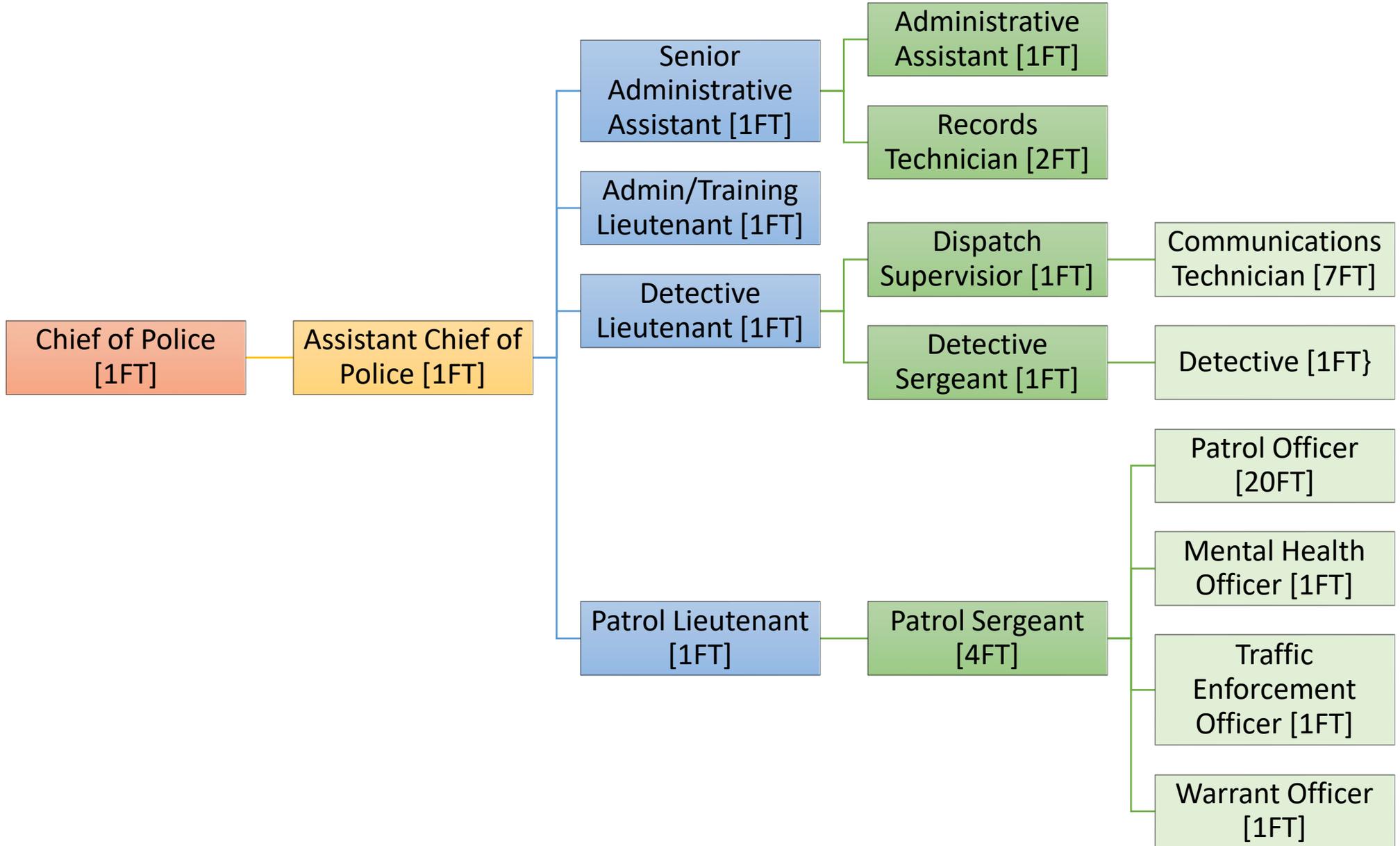
Library



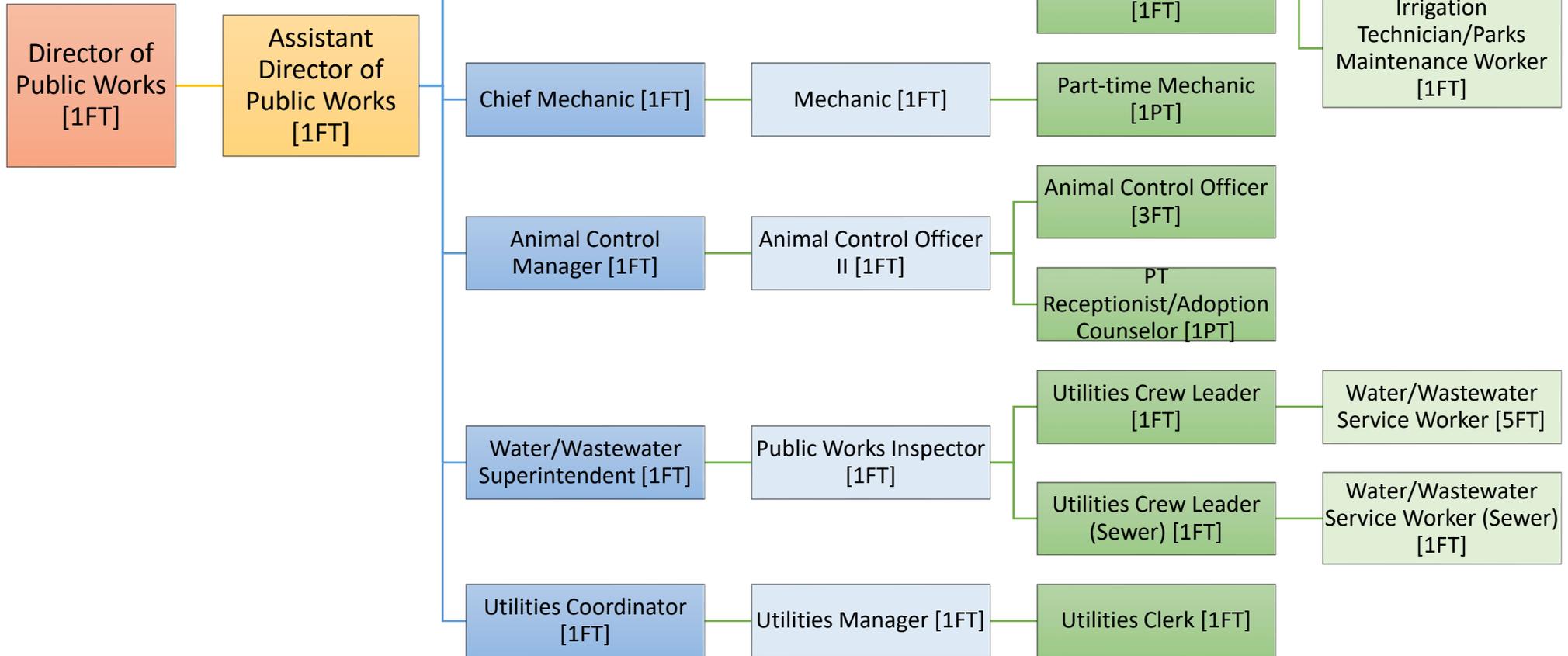
Municipal Court



Police Department



Public Works Department

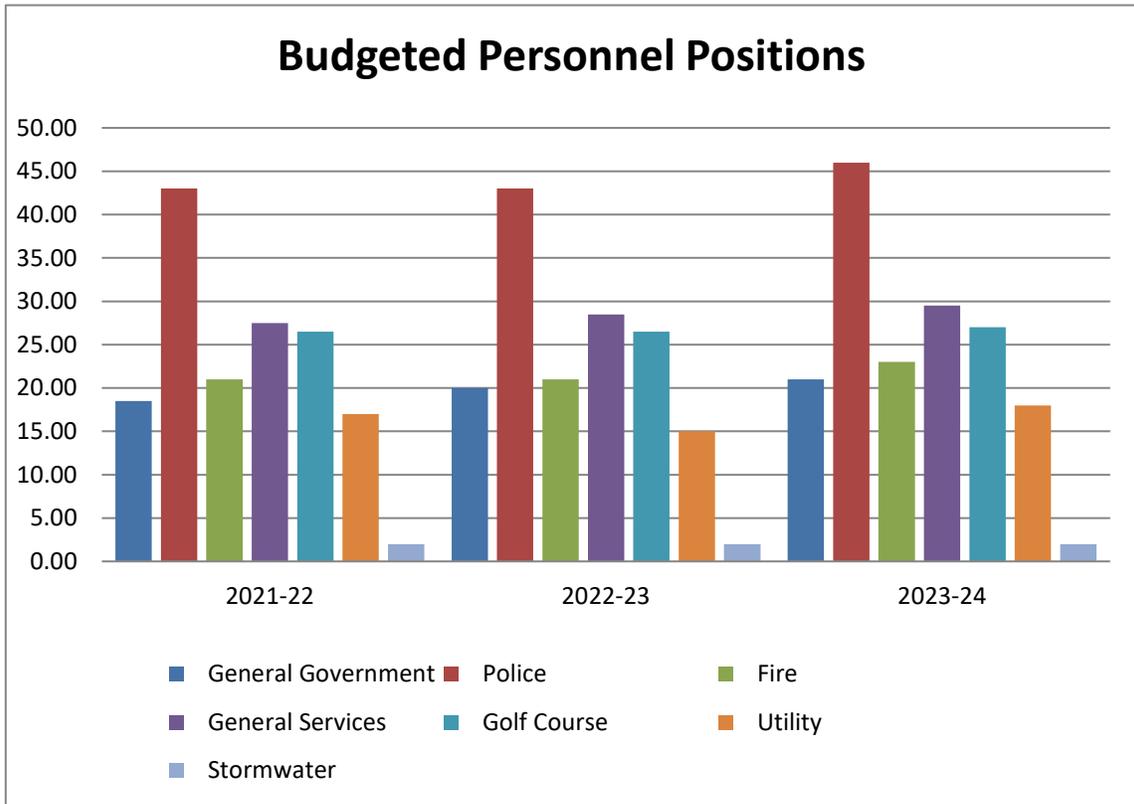


**CITY OF UNIVERSAL CITY
PROPOSED FY 2024 BUDGET
SUMMARY - ALL FUNDS**

Fund	Estimated Beginning Fund Balance Oct. 1, 2023	Estimated Revenues	Transfers In	Estimated Expenses	Transfers Out	Use of Fund Balance	Estimated Ending Fund Balance Sept. 30, 2024
General Fund	\$ 15,718,331	\$ 17,636,084	\$ 1,649,497	\$ 18,887,380	\$ 398,201	\$ -	\$ 15,718,331
Enterprise Funds:							
Utility Fund	34,890,134	10,907,649	1,098,665	9,749,898	205,000	-	\$ 36,941,550
Stormwater Management	6,370,495	820,382	-	1,433,069	51,000	-	\$ 5,706,808
Golf Course Fund	2,200,000	2,995,500	1,312,000	4,288,888	450,000	-	\$ 1,768,612
Special Revenue Funds:							
Court Technology Fund	98,483	51,000	-	50,000	-	-	\$ 99,483
Court Building Security Fund	134,442	42,000	-	30,000	-	-	\$ 146,442
Police Federal Seizure Fund	16,054	2,500	-	-	-	-	\$ 18,554
Police State Seizure Fund	48,962	2,500	-	-	-	-	\$ 51,462
PEG Fund	407,940	135,000	-	25,000	-	-	\$ 517,940
Hotel Motel Fund	556,581	176,000	-	50,000	112,000	-	\$ 570,581
Child Safety Fund	79,647	15,000	-	5,000	-	-	\$ 89,647
Water Impact Fees	2,008,462	135,000	-	-	-	-	\$ 2,143,462
Sewer Impact Fees	697,015	25,000	-	-	-	-	\$ 722,015
ARPA Fund	3,113,713	-	-	-	1,947,162	-	\$ 1,166,551
Venue Tax Fund	-	1,753,000	-	-	1,750,000	-	\$ 3,000
Miscellaneous Funds:							
General Capital Replacement Fund	1,916,232	-	398,201	-	-	-	\$ 2,314,433
Utility Capital Replacement Fund	-	-	5,000	-	-	-	\$ 5,000
Debt Service Funds:							
General Debt Service Fund	1,545,885	1,759,373	-	2,147,750	-	388,377	\$ 1,157,508
Utility Debt Service Fund	-	1,443,799	-	1,443,799	-	-	\$ -
Capital Improvement Funds:							
General Fund Capital Improvements	2,752,534	10,000	-	1,270,300	-	-	\$ 1,492,234
Utility Fund Capital Improvements	6,547,353	30,000	-	6,577,353	-	-	\$ -
Stormwater Fund Capital Improvements	1,043,800	-	450,000	1,493,800	-	-	\$ -
Total Funds	\$ 80,146,064	\$ 37,939,787	\$ 4,913,363	\$ 47,452,237	\$ 4,913,363	\$ 388,377	\$ 70,633,614

Budgeted Personnel Positions FY 2024

Function	2021-22	2022-23	2023-24
General Government	18.50	20.00	21.00
Police	43.00	43.00	46.00
Fire	21.00	21.00	23.00
General Services	27.50	28.50	29.50
Golf Course	26.50	26.50	27.00
Utility	17.00	15.00	18.00
Stormwater	2.00	2.00	2.00
Total	155.50	156.00	166.50



BUDGETED PERSONNEL POSITIONS BY DIVISION

Full-Time Equivalents

<u>General Fund</u>	2021-22	2022-23	2023-24
General Government			
City Manager (Admin)	2.00	3.50	6.00
Human Resources	0.00	0.00	1.50
Finance	6.50	6.50	3.50
Municipal Court	3.00	3.00	3.00
Development Services	7.00	7.00	7.00
Total General Government	18.50	20.00	21.00
Police			
Administration	1.00	1.00	2.00
Dispatch	8.00	8.00	8.00
Records Tech	2.00	2.00	2.00
Detectives	3.00	3.00	4.00
Patrol Officers	21.00	21.00	21.00
Patrol Sergeants	3.00	3.00	3.00
Patrol Lieutenants	3.00	3.00	3.00
Mental Health Officer	0.00	0.00	1.00
Chief & Assistant Chief	2.00	2.00	2.00
Total Police	43.00	43.00	46.00
Fire			
Fire Administration	1.00	1.00	1.00
Fire Chief & Assistant Chief	2.00	2.00	2.00
Fire Operations	18.00	18.00	20.00
Total Fire	21.00	21.00	23.00
General Services			
Vehicle Maintenance	2.50	2.50	2.50
Animal Control	5.50	5.50	5.50
Library	3.50	3.50	3.50
Street Maintenance	12.00	12.00	13.00
Parks and Recreation	4.00	5.00	5.00
Total General Services	27.50	28.50	29.50
General Fund Total	110.00	112.50	119.50
Utility Fund			
Water Administration	5.00	5.00	5.00
Utility Billing	0.00	0.00	2.00
Water/Wastewater Operations	10.00	8.00	9.00
Sewer	2.00	2.00	2.00
Utility Fund Total	17.00	15.00	18.00
Stormwater Fund			
Stormwater	2.00	2.00	2.00
Stormwater Fund Total	2.00	2.00	2.00
Golf Course Fund			
Golf Course	12.00	12.00	12.00
Pro Shop	5.50	5.50	5.50
Food & Beverage	9.00	9.00	9.50
Golf Course Fund Total	26.50	26.50	27.00
Total City Positions (FTE & PTE)	155.50	156.00	166.50
PTE	35	38	39



FY 2023 - 2024 Annual Budget

FINANCIAL POLICIES

INTRODUCTION

The financial policies establish a basic framework for the fiscal management of the City. The policies encompass requirements of the City Charter and the Texas Local Government Code. The policies provide a format to evaluate the City's operations and the authoritative procedures by which the City conducts its financial affairs. A periodic review is conducted, and modifications are made to accommodate the needs of the City.

FISCAL YEAR

The City operates on a fiscal year that begins on October 1st and ends on September 30th of the succeeding year. The fiscal year will also be established as the accounting and budget year.

BUDGET ADMINISTRATION

The City will maintain a budgetary control system to ensure expenditures are made in accordance with the adopted annual budget and the City Charter. The budget shall provide a complete financial plan of all City funds and activities for the ensuing fiscal year and, except as required by law or City Charter, shall be in such form as the City Manager deems desirable or Council may require.

The City Charter requires the City Manager to submit a budget and an accompanying message to the Council for the ensuing fiscal year on or before the thirty-first day of July of each year. It is required by State law that the budget be balanced. A budget is considered balanced when expected resources, including the use of accumulated resources, exceed or are equal to anticipated expenditures. The budget is approved in the form of an appropriations ordinance. During the year, the City Manager has the authority to transfer any unencumbered appropriation balance or portion thereof from one department to another within the same fund in the manner provided by law.

The City uses a program-based budget approach to operating expenditures. Each year every activity and program are evaluated anew; goals and objectives are set for the coming year; and costs are analyzed on a line-by-line basis.

The Annual Budget includes appropriations for all City operating funds. Capital project funds are presented separately in a dedicated section. Appropriations for the annual operating budget lapse at the end of each fiscal year. Appropriations for capital projects carry over until project completion.



FY 2023 - 2024 Annual Budget

FINANCIAL POLICIES

BUDGET STRUCTURE

The budget document is divided into the following fund groups. These fund groups account for all the City's revenues and expenditures.

General Fund

The General Fund is the primary operating fund for the City. It is viewed as the general government fund and accounts for a vast number of financial resources, except for resources required to be accounted for in other funds. This includes expenditures for general government, public safety, community and development services, public works, parks and recreation and the library.

Enterprise Funds

Enterprise Funds are used to account for governmental activities that are like those found in private businesses. The major revenue source for these funds is the rate revenue generated from the customers who receive the services provided. Expenses for these services are paid for through revenue generated from services provided, specialized tax revenue, and bond proceeds. The City has three enterprise funds: Utility Fund, Stormwater Fund, and Golf Course Fund. Each fund accounts separately for the function it supports.

Utility Fund – This fund is used to account for the operations of the water, wastewater, non-potable, and refuse services in the City.

Stormwater Fund – This fund is used to account for development fees assessed to support drainage maintenance and upkeep.

Golf Course Fund – This fund was established to provide budgeting and accountability for revenues received to support the operations and maintenance of the golf course and event center.

Debt Service Funds

The Debt Service Funds are used to account for the debt service portion of property tax revenues received. Debt service taxes are specifically assessed for the payment of general long-term debt principal and interest. The use of a separate fund ensures that debt service tax revenues are not commingled with other revenues and not used for any purpose other than debt repayment.



FY 2023 - 2024 Annual Budget

FINANCIAL POLICIES

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of certain specific revenue sources that are legally restricted to expenditures for specified purposes.

Court Technology Fund – This fund was established to provide budgeting and accountability for revenues collected from a technology fee assessed through the municipal court system. The Texas legislature established the fee in 1999 to provide a funding source to local municipal courts for future technological enhancements to their respective court system.

Court Security Fund - This fund was established to provide budgeting and accountability for revenues collected from a security fee assessed through the municipal court system. This fee can only be used to finance security personnel or items used for the purpose of providing security services for the building that houses the Municipal Court.

Seized Assets Funds – These funds (Police State Seizure Fund & Police Federal Seizure Fund) provide budgeting and accountability for revenues collected from the sale of forfeited and seized assets used in certain illegal activities.

Capital Replacement Funds – This fund was established to provide budgeting and accountability for the purpose of paying for the replacement of capital assets. It is intended to promote prudent financial management by increasing awareness of the ongoing need for capital goods replacement, segregating dollars reserved for future capital item purchases from current operating funds, preventing inadvertent use of capital replacement reserves for non-capital item expenditures, and encouraging management to do more long-term replacement planning, ensuring that funds are available when needed.

PEG Fund – This fund was established to provide budgeting and accountability for revenues received from cable service providers for a cable television franchise fee. Funding from this source can only be used for capital investments intended for improving the broadcast capabilities of the organization.



FY 2023 - 2024 Annual Budget

FINANCIAL POLICIES

Hotel Occupancy Tax Fund – This fund was established to provide budgeting and accountability for revenues received from hotel occupancy taxes collected by providers from their guests who rent a room or space in a hotel costing \$15 or more each day. The tax also includes bed and breakfasts, condominiums, apartments and houses. Under Texas law, funding from this source can only be used to directly promote tourism and the convention/hotel industry. This means the proceeds should be spent on projects or events that result in visitors or attendees staying overnight in the community, generating more hotel occupancy tax.

Child Safety Fund – This fund was established to provide budgeting and accountability for revenues received by the municipal court related to child safety violations.

Impact Fee Funds – These two funds (Water Impact Fund & Sewer Impact Fund) were established to provide budgeting and accountability for revenues received from impact fees. Impact fees are authorized under Chapter 395 of the Texas Local Government Code and are defined as a charge imposed against new development to pay for the off-site construction or expansion of infrastructure facilities that are necessitated by and benefit the new development. Revenues from these fees are specifically used to fund impact fee eligible projects.

ARPA Fund – This fund was established to provide budgeting and accountability of grant revenues received through the American Rescue Plan Act of 2021 (H.R. 1319).

Venue Tax Fund – This fund was established to provide budgeting and accountability for legally permissible uses of venue tax revenues.

Capital Improvement Funds

Capital Improvement Funds are used to account for all major capital improvements that are financed by the City's general obligation bonds, revenue bonds, and certificates of obligation.

BASIS OF ACCOUNTING AND BUDGETING

The City of Universal City's annual budgets shall be prepared and adopted on a basis consistent with generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and other recognized professional standards for all governmental and proprietary funds.



FY 2023 - 2024 Annual Budget

FINANCIAL POLICIES

Governmental Funds

Accordingly, all governmental fund budgets are presented using the current resource measurement focus and modified accrual basis of accounting. Under this method of accounting, revenue and other governmental fund resources are recognized in the accounting period in which they become susceptible to accrual – that is, when they become both “measurable and available” to finance current operating expenditures for the fiscal period.

Expenditures in the governmental funds are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable. An exception to this general rule is principal and interest on long-term debt, which is recognized when due.

Because the appropriated budget is used as the basis for control and comparison of budgeted and actual amounts, the basis for preparing the budget is the same as the basis of accounting.

Most of the City’s basic services are included in governmental funds such as General Fund and Special Revenue Funds.

Proprietary Funds

The City’s proprietary funds budgets are presented using the economic resources measurement focus and accrual basis of accounting. Under this method of accounting, revenue is recognized when earned and becomes measurable while expenses are recognized in the period incurred, if measurable.

The City’s business-type activities, such as the Utility Fund, Golf Course, and Stormwater Funds are classified as proprietary funds.

REVENUES

For every annual budget, the City shall levy two property tax rates: operations & maintenance and debt service, the debt service levy shall be sufficient for meeting all principal and interest payment associated with the City’s outstanding tax-supported debt for that budget year. The debt service levy and related debt service expenditures shall be accounted for in the debt service fund. The operations and maintenance levy shall be accounted for in the general fund.

Revenues are budgeted conservatively using an objective approach to analyze historical data and inherent trends. Adjustments are made to account for known events and projected economic activity within the City.



FY 2023 - 2024 Annual Budget

FINANCIAL POLICIES

Revenue from “one-time” or limited duration sources will not be used to pay for recurring expenditures within the City’s budget.

EXPENDITURES / EXPENSES

The City will budget, account, and report detailed expenditures in the following categories: personnel, supplies, repair and maintenance, contracted services, capital outlay and transfers.

The City will constantly strive to improve the level of service for its citizens without increased level of cost. The City will also seek to reduce the cost of the current level of services provided through innovative programs and initiatives.

Personnel expenditures will reflect the minimum staffing necessary to maintain the established quality and scope of City services. The City will maintain a market-competitive compensation and benefit package to attract and retain quality employees.

The City will provide for adequate maintenance of capital assets and for their timely replacement. Each division shall project future capital requirements for a minimum of five years to accommodate the acquisition of capital while maintaining a consistent level of expenditures for each budget year.

CASH MANAGEMENT / INVESTMENT POLICIES

Investments and cash management will be the responsibility of the City Manager and of the Finance Director, City investment Officer. Investments of the City will be made in accordance with the City’s adopted Investment Policy.

The City will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions, or maturities.

Cash will be combined into one pooled operating account to facilitate effective management of the City’s resources and to maximize yield from the overall portfolio.

The Finance Director shall present reports on the City’s investments quarterly to the Mayor and City Council.



FY 2023 - 2024 Annual Budget

FINANCIAL POLICIES

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

The City's accounting system will be maintained in accordance with generally accepted accounting principles.

The City places continued emphasis on the maintenance of an accounting system that provides strong internal budgetary and accounting controls designed to provide reasonable, but not absolute, assurances regarding the safeguarding of assets.

Quarterly, the Finance Director shall submit to the City Council a report covering the financial condition of the City. The financial report will compare actual revenues and expenditures to budgeted amounts for all major funds.

An independent audit of the City of Universal City is performed annually. This audit is conducted within six months of the close of the previous fiscal year. All reports prepared by the auditors, the independent auditors' report and management's response to those reports, will be presented to the Mayor and City Council at a regularly scheduled Council meeting.

FUND BALANCE / RESERVE POLICIES

On June 6, 2023, the City Council approved a Fund Balance Policy in compliance with Governmental Accounting Standards Board Statement 54.

The City of Universal City recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the City and is fiscally advantageous for both the City and taxpayers. This policy establishes goals and provides guidance concerning the desired level of fund balance maintained by the City of Universal City to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances.

The City of Universal City will maintain an operating reserve for use in the event of unanticipated, extraordinary expenditures and / or the loss of a major revenue source.

The fund balance reserves will be maintained as follows General Fund twelve (12) months, Water-Sewer and Venue six (6) months, stormwater three (3) months. The operating reserves shall be established at a minimum of the applicable Fund budgeted expenditures for the current fiscal year.



FY 2023 - 2024 Annual Budget

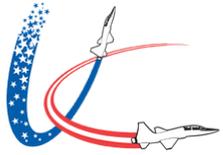
FINANCIAL POLICIES

LONG TERM FINANCIAL PLAN

The City shall establish and maintain a long-term financial plan that has a clear vision and measurable goals to guide the City and provides direction to staff as Universal City moves forward. It reflects and identifies milestones to be achieved, delineates initiatives each department must take to achieve goals that are set forth, sustains organizational excellence and empowers residents to help shape the City's future.

CONCLUSION

The budget for Fiscal Year 2023-2024 is committed to the Council's policy of preserving strong financial position by maintaining strong fund balances and reserves, recommending a balanced budget, and maintaining current programs. The Fiscal Year 2023-2024 Annual Budget asserts our commitment to meet and exceed our community's highest priority expectations. We continue to strive to meet these needs at the lowest possible cost to our citizens.

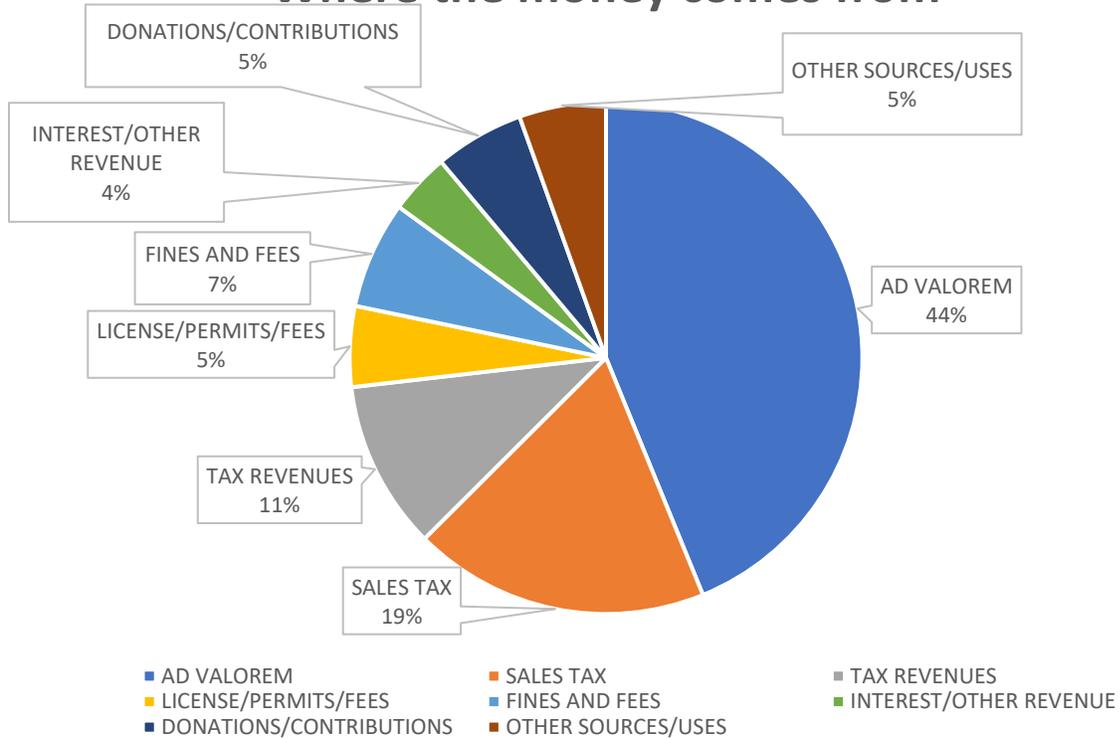


GENERAL FUND

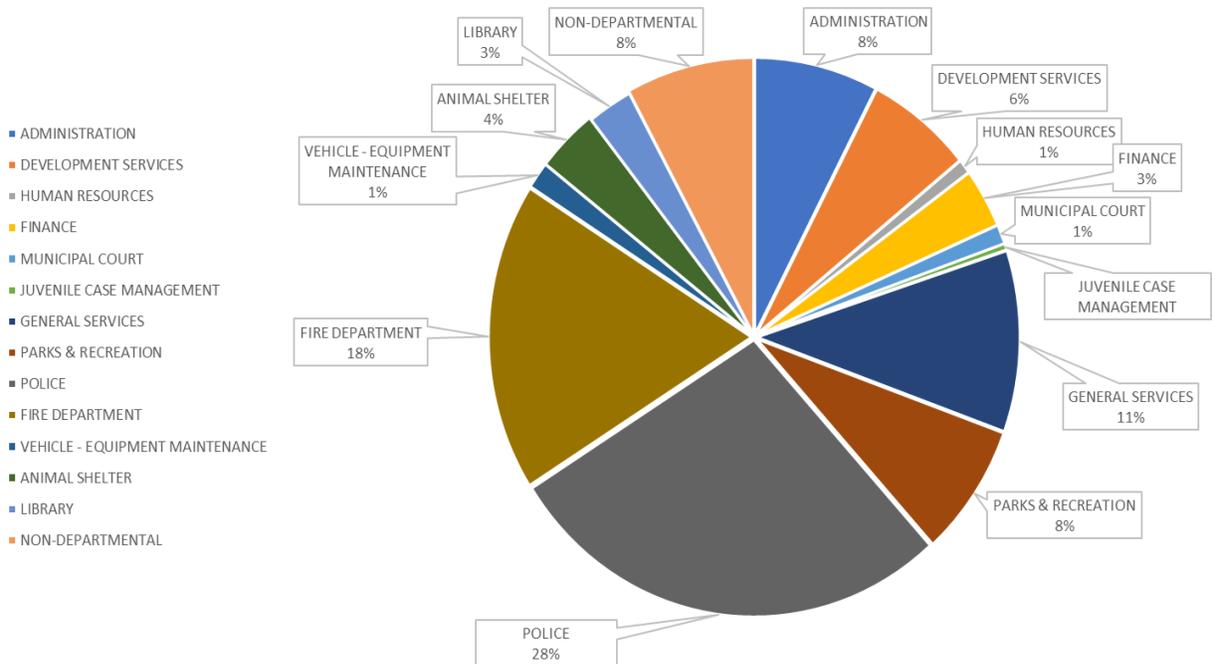


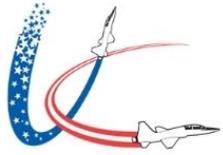
General Fund Revenues and Expenses

Where the money comes from



How the money is used





GENERAL FUND DEPARTMENTS

- Administration
- Development Services
- Human Resources
- Finance
- Municipal Court
- General Services
- Parks & Recreation
- Police
- Fire
- Vehicle Maintenance
- Animal Shelter
- Library



CITY OF UNIVERSAL CITY - GENERAL FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024

	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ACTUAL	2023-2024 ADOPTED BUDGET
REVENUE SUMMARY				
TAX REVENUE	13,125,673	18,137,523	10,838,061	14,259,819
LICENSE/PERMITS/FEES	1,170,441	1,890,000	424,620	953,000
FINES AND FEES	875,327	1,200,000	946,550	1,267,600
INTEREST/OTHER REVENUE	249,879	640,000	666,359	720,000
DONATIONS/CONTRIBUTIONS	570,455	926,312	36,944	1,057,500
GRANTS	3,045	2,408	234,567	2,500
OTHER SOURCES/USES	-	-	-	1,025,162
TOTAL REVENUE	15,994,819	22,796,243	13,147,102	19,285,581
EXPENDITURE SUMMARY				
ADMINISTRATION	2,150,180	2,731,061	1,558,309	1,394,297
DEVELOPMENT SERVICES	838,817	1,180,484	595,607	1,197,185
HUMAN RESOURCES	-	-	-	153,051
FINANCE	534,948	679,331	412,523	636,460
MUNICIPAL COURT	216,800	351,128	223,856	208,238
JUVENILE CASE MANAGEMENT	56,989	69,060	40,744	68,171
GENERAL SERVICES	1,478,188	1,913,234	1,029,310	1,943,123
PARKS & RECREATION	814,432	1,205,327	1,255,161	1,426,640
POLICE	4,140,184	4,626,387	3,069,384	5,079,195
FIRE DEPARTMENT	2,816,399	3,337,219	2,097,877	3,309,023
VEHICLE - EQUIPMENT MAINTENANCE	238,627	315,384	189,285	287,255
ANIMAL SHELTER	616,396	681,376	430,348	690,369
LIBRARY	329,542	456,858	270,397	504,773
GOLF COURSE	385,249	1,500,000	-	-
PROMOTION-DEVELOPMENT	-	100,000	-	-
TRANSFER OUT TO CAPITAL	531,971	380,768	518,433	-
HOTEL TAX TRANSFER OUT - GOLF COURSE	-	110,000	-	-
TRANSFER OUT TO DEBT SERVICE	1,656,025	1,620,128	-	-
TRANSFER OUT TO EDC	-	1,500,000	-	-
NON-DEPARTMENTAL	-	-	-	2,387,801
TOTAL EXPENDITURES	16,804,745	22,757,745	11,691,235	19,285,581
REVENUE OVER/(UNDER) EXPENDITURES	(809,926)	38,498	1,455,867	0

**CITY OF UNIVERSAL CITY - GENERAL FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ACTUAL	2023-2024 ADOPTED BUDGET
REVENUES				
TAX REVENUES				
AD VALOREM TAXES	7,817,779	10,029,473	7,751,154	8,716,201
TAX PENALTIES AND INTEREST	47,490	50,000	20,466	50,000
FRANCHISE FEES	1,466,275	1,350,000	592,514	1,657,468
PEG FUNDS	36,587	41,000	25,287	-
CPS 1% CAPITAL PROJECTS	209,899	391,000	68,053	225,000
SALES TAX	3,302,656	6,000,000	2,306,519	3,500,000
MIXED DRINK TAX	33,139	33,300	22,537	37,500
MIXED BEV. SALES TAX	43,026	43,600	34,587	47,500
BINGO TAX	163	150	228	150
SCHOOL CROSSING GUARD TAX	24,817	26,000	15,722	26,000
HOTEL/MOTEL TAX	143,841	173,000	993	-
TOTAL TAX REVENUE	13,125,673	18,137,523	10,838,061	14,259,819
LICENSE/PERMITS/FEES				
CONTRACTOR REG FEES	30,841	1,890,000	28,693	35,200
BUILDING PERMITS	603,969	-	276,540	615,000
CONSTRUCTION SCAN FEES	519	-	29	500
ENGINEERING SERVICES	26,706	-	7,184	90,000
HOME IMPROVEMENT CONTRACTOR	5,775	-	200	6,000
ELECTRICIANS	1,000	-	500	1,000
ANIMAL, LICENSE AND FEES	16,372	-	9,948	16,500
AUTOMOBILE IMPOUNDING	12,710	-	10,375	12,500
SOLICITOR FEE	76	-	70	50
FOOD ESTABLISHMENT PERMIT	45,733	-	10,040	45,000
ALCOHOLIC BEVERAGE PERMIT	4,405	-	3,180	4,400
MOBILE HOME SPACE PERMIT	466	-	470	450
PROPERTY LIENS	-	-	227	-
COIN OPERATED MACHINE PERMIT	540	-	510	500
FOOD HANDLER CARDS	300	-	75	300
PARK FACILITY RENTAL FEE	98,777	-	68,624	100,000
LIBRARY FEES	570	-	130	600
ALARM PERMITS & SERVICES	26,516	-	7,825	25,000
CHILD SAFETY (2010)	-	-	-	-
WARRANT FEES	129,283	-	-	-
MUNICIPAL COURT TECH FUND	22,912	-	-	-
ADMINISTRATIVE COURT FEES	52,400	-	-	-
COURT BUILDING SECURITY FUND	25,515	-	-	-
CITY CHILD SAFETY/SCHOOL ZONE	3,012	-	-	-
CITY FTA	8,351	-	-	-
CITY - SEAT BELT/CHILD SAFETY	(7,563)	-	-	-
CITY - TIME PAYMENTS	12,048	-	-	-
CITY - COURT COST SERVICE FEE	19,819	-	-	-
CITY - JUDICIAL FEE	1,231	-	-	-
CITY-TRUANCY PREVENTION	22,960	-	-	-
JUVENILE CASE MANAGER	5,199	-	-	-
TOTAL LICENSE/PERMITS/FEES	1,170,441	1,890,000	424,620	953,000
FINES AND FEES				
MUNICIPAL COURT FEES	-	-	139,477	131,600
JUVENILE CASE MANAGER	-	-	2,706	6,000
WARRANT FEES	-	-	72,976	130,000
MUNICIPAL COURT FINES	875,327	1,200,000	731,391	1,000,000
TOTAL FINES	875,327	1,200,000	946,550	1,267,600

**CITY OF UNIVERSAL CITY - GENERAL FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

INTEREST/OTHER INCOME

INTEREST INCOME	194,910	90,000	522,130	625,000
OTHER INCOME	54,970	550,000	143,711	50,000
CC PROCESSING FEES	-	-	518	45,000

TOTAL INTEREST/OTHER INCOME	249,879	640,000	666,359	720,000
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DONATIONS/CONTRIBUTIONS

UTILITY DEPARTMENT OVERHEAD	250,000	200,000	-	205,000
EDC PAYROLL REIMBURSEMENT	209,076	233,433	-	325,000
EDC OVERHEAD	-	-	-	98,000
STORMWATER DEPARTMENT OVERHEAD	-	50,000	-	51,000
ADMIN TRANSFER - GOLF COURSE	-	302,879	-	310,000
RIGHT OF WAYS FEES	21,956	21,000	14,305	22,000
PARK DONATIONS	47,392	100,000	-	40,000
LIBRARY DONATIONS	8,030	6,000	13,318	3,000
ANIMAL SHELTER OPERATING DONATIONS	32,499	9,000	6,469	3,000
DONATIONS - VETERANS PARK	325	2,500	225	500
SPECIAL EVENT DONATIONS	-	1,500	-	-
DONATIONS - FIRE DEPARTMENT	1,177	-	2,627	-

TOTAL DONATIONS/CONTRIBUTIONS	570,455	926,312	36,944	1,057,500
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GRANTS

STATE LEOSE POLICE ALLOCATION	2,227	2,408	2,423	2,500
GRANTS - POLICE DEPT	-	-	7,144	-
TX PARK AND WILDLIFE	-	-	225,000	-
TEXAS COMMISSION ON THE ARTS	818	-	-	-

TOTAL GRANTS	3,045	2,408	234,567	2,500
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OTHER SOURCES/USES

TRANSFER IN FROM VENUE TAX FUND	-	-	-	550,000
TRANSFER IN FROM ARPA FUND	-	-	-	475,162

TOTAL OTHER SOURCE/USES	-	-	-	1,025,162
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TOTAL REVENUE

	15,994,819	22,796,243	13,147,102	19,285,581
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CITY OF UNIVERSAL CITY - GENERAL FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024

EXPENDITURES					
PAYROLL					
	REGULAR PAY	5,987,274	7,144,296	4,768,952	7,569,989
	OVERTIME PAY	544,252	518,030	451,354	504,322
	HOLIDAY PAY	216,836	304,933	227,155	361,760
	LONGEVITY PAY	53,988	94,496	47,748	76,752
	CERTIFICATION PAY	57,875	81,000	41,475	107,300
	F.I.C.A.	414,262	499,827	103,017	534,345
	MEDICARE EXPENSE	97,377	116,896	79,525	124,693
	EMPLOYEE RETIREMENT	1,278,251	1,530,511	983,039	1,709,908
TOTAL PAYROLL		8,650,116	10,289,989	6,702,265	10,989,069
ALLOWANCES					
	TRAVEL EXPENSE	35,998	54,135	30,503	42,250
	PHONE ALLOWANCE	854	1,800	323	900
	LICENSE/CERTIFICATIONS	3,468	32,700	1,024	35,700
	UNIFORM ALLOWANCE	40,181	43,338	36,153	49,445
	UNIFORM MAINTENANCE	61,049	75,912	22,283	60,264
	TRAINING	52,656	75,355	57,933	72,050
	COUNCIL ALLOWANCE	2,680	4,000	1,100	3,000
	LEOSE TRAINING	-	1,800	-	1,800
	EMPLOYEE RECOGNITION	17,666	33,400	11,193	-
	EMPLOYEE CERTIFICATES	-	-	-	2,200
	TUITION REIMBURSEMENT	-	25,000	12,450	15,000
TOTAL ALLOWANCES		214,552	347,440	172,962	282,609
COMMUNICATIONS					
	TELEPHONE	41,742	26,750	34,786	9,400
	CELL PHONES/PAGERS	53,469	63,120	58,184	65,000
	RADIO SYSTEM MAINTENANCE	53,995	63,200	32,517	48,000
	POSTAGE	18,498	25,400	8,138	17,250
	PRINTING	15,169	21,465	3,361	5,150
	ADVERTISING	642	2,265	87	150
	NEWS PAPER PUBLICATIONS	12,103	12,000	12,213	9,000
	PEG CHANNEL SUPPLIES	163,677	100,000	36,091	-
	MEMBERSHIPS/SUBSCRIPTIONS	56,675	76,985	28,810	51,060
	PROMOTION/DEVELOPMENT OF CITY	11,778	18,000	19,282	15,000
TOTAL COMMUNICATIONS		427,748	409,185	233,469	220,010
UTILITIES					
	ELECTRICITY EXPENSE	312,443	338,200	207,485	160,500
	GAS EXPENSE	4,659	5,000	4,555	5,000
	INTERNET EXPENSE	27,422	34,900	15,122	5,410
	CABLE EXPENSE	1,757	2,100	1,155	900
TOTAL UTILITIES		346,281	380,200	228,317	171,810
SUPPORT SERVICES					
	TAX APPRAISAL	42,719	36,000	37,150	42,000
	TAX ASSESSING AND COLLECTIONS	136	5,000	147	1,000
	LEGAL SERVICES	95,854	124,875	62,023	110,000
	ELECTION EXPENSE	21,493	17,000	660	12,000
	ENGINEERING SERVICES	17,665	78,820	15,214	90,000
	3RD PARTY INSPECTION FEES	150,600	120,000	119,400	150,000
TOTAL SUPPORT SERVICES		328,468	381,695	234,594	405,000

**CITY OF UNIVERSAL CITY - GENERAL FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

CONTRACT SERVICES

PLANNING	-	150,000	8,500	225,000
INSPECTIONS	3,995	9,950	2,688	5,300
MAINTENANCE VEHICLE	154,416	95,000	68,761	96,000
MAINTENANCE OF MOBILE EQUIP.	86,604	40,000	30,105	33,000
MAINTENANCE OTHER EQUIP	49,584	36,700	23,391	31,551
MAINTENANCE BUILDING	237,266	273,120	165,373	259,165
MAINTENANCE OF SIDEWALKS/CURBS	-	10,000	-	10,000
MAINTENANCE OF STREETS	89,996	114,000	55,215	184,000
MAINTENANCE OF GROUND	155,850	220,180	96,341	260,260
MAINTENANCE OF TRAFFIC SIGNALS	9,576	16,000	5,374	10,000
HSA CONTRIBUTIONS	7,568	7,500	-	-
INSURANCE AND BONDS	819,349	1,005,330	590,907	-
WORKERS COMPENSATION	127,835	130,000	73,477	-
WORKERS UNEMPLOYMENT INS	2,747	20,000	-	-
AUDIT SERVICE	55,365	40,000	21,200	38,000
FIRST AID SUPPLIES	1,136	1,000	928	1,000
PHYSICAL EXAMS	28,769	46,940	37,011	53,050
EMERGENCY AMBULANCES	335,885	345,555	259,166	342,715
HAZARDOUS MATERIAL TE	-	1,000	500	1,000
APPLICANT PROCESSING	1,421	4,500	5,856	3,475
PUBLIC SAFETY CONTINGENCY	7,162	12,000	6,500	7,250
EQUIPMENT RENTAL	1,617	3,200	8,263	8,500
SPECIAL EVENT EXPENDITURES	145,694	60,000	154,543	80,000
SECURITY	4,099	34,000	5,398	64,300
JAIL EXPENSE	-	23,000	-	3,000
BEXAR COUNTY CRIME LAB	-	15,000	9,650	12,000
BANK FEES	39,068	30,200	7,018	15,000
OTHER CONTRACT SERVICES	277,180	260,500	267,681	539,135
TECHNOLOGY SERVICES	179,502	158,830	188,147	228,700
CONTINGENCY	-	228,000	-	228,000
TOTAL CONTRACT SERVICES		2,821,682	3,391,505	2,091,993
				2,739,401

SUPPLIES AND MATERIALS

ENTERTAINMENT	4,219	7,500	4,223	8,000
BASE MATERIALS	5,364	5,000	7,755	7,500
SAND/DIRT MATERIALS	3,501	7,500	6,394	8,000
CONCRETE	63,133	80,000	48,864	70,000
ASPHALT	23,246	41,000	5,286	25,500
SIGNAGE	24,390	36,480	4,267	25,000
OPERATING SUPPLIES	211,235	225,300	109,085	179,964
VOLUNTEER SUPPLIES	420	2,500	-	500
GASOLINE EXPENSE	128,585	119,600	72,572	110,950
OIL/LUBRICANTS	7,745	6,380	2,391	5,000
OFFICE SUPPLIES	19,160	27,050	12,263	-
JANITORIAL SUPPLIES	13,955	22,200	14,793	15,500
OFFICE EQUIPMENT	749	5,600	3,917	4,550
HAND TOOLS	2,008	6,900	3,404	5,300
COMMUNITY RISK REDUCTION	4,923	12,850	4,179	-
PPE & MAINTENANCE	23,881	25,000	2,258	50,000
BOOKS & PERIODICALS	25,136	24,000	19,720	34,600
BOOKS & PERIODICALS DONATIONS	-	4,500	13,617	-
AUDIO/VISUAL MATERIALS	3,257	12,000	4,981	9,880
OPERATING EXPENSE - DONATIONS	23,940	4,500	13,255	-
TOTAL SUPPLIES AND MATERIALS		588,848	675,860	353,224
				560,244

**CITY OF UNIVERSAL CITY - GENERAL FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

REAL PROPERTY AND EQUIPMENT

OFFICE EQUIPMENT - REAL PROPERTY	3,140	14,200	2,479	13,100
FURNITURE & FIXTURES	5,722	30,175	6,718	22,975
OTHER EQUIPMENT	169,860	346,950	118,917	436,562
VEHICLES	324,281	336,150	236,739	335,000
COURT TECHNICAL EQUIPMENT	30,367	52,000	23,729	-
COURT SECURITY	4,540	95,000	74,346	-
ENGINEERING, ALLEY/ ROADWAY	14,495	35,000	-	45,000
LEASE/PURCHASE MOBILE EQUIPMENT	31,145	172,000	30,026	85,000
PARK IMPROVEMENTS	103,716	419,000	573,766	425,000
OTHER SOURCES/USES	36,014	13,000	1,190	15,000
COMPUTER EQUIPMENT	13,412	27,500	5,960	12,000
COMPUTER INFORMATION	44,712	60,000	14,557	50,000
BUILDING & STRUCTURES	72,400	70,000	67,550	90,000

TOTAL REAL PROPERTY AND EQUIPMENT	853,805	1,670,975	1,155,977	1,529,637
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NON-DEPARTMENTAL

TRANSFER OUT TO GOLF COURSE (VENUE TAX REVENUE)	385,250	1,500,000	-	-
TRANSFER OUT TO EDC - SALES TAX REVENUE	-	1,500,000	-	-
PROMOTION-DEVELOPMENT	-	100,000	-	25,000
TRANSFER OUT TO CAPITAL	531,971	380,768	518,433	-
TRANSFER OUT TO DEBT SERVICE	1,656,025	1,620,128	-	-
HOTEL TAX TRANSFER OUT - GOLF COURSE	-	110,000	-	-
TRANSFER OUT TO CAPITAL REPLACEMENT	-	-	-	398,201
TELEPHONES	-	-	-	17,000
ELECTRICITY EXPENSE	-	-	-	40,000
ELECTRICITY EXPENSE PVT STREETLIGHTS	-	-	-	134,400
INTERNET EXPENSE	-	-	-	30,000
CABLE TV EXPENSE	-	-	-	1,000
BUILDING MAINTENANCE	-	-	-	572,000
INSURANCE AND BONDS	-	-	-	1,015,000
WORKER'S COMPENSATION	-	-	-	135,200
WORKER'S UNEMPLOYMENT INS	-	-	-	20,000

NON-DEPARTMENTAL	2,573,246	5,210,896	518,433	2,387,801
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TOTAL GENERAL FUND EXPENDITURES	16,804,745	22,757,745	11,691,235	19,285,581
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REVENUE OVER/(UNDER) EXPENDITURES	(809,926)	38,498	1,455,867	0
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**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-01
Administration - 5110**

The Administration Department is responsible for executing City Council policies, programs, and directives as well as conducting City operations in a practical, responsible, and efficient manner; ensuring the accuracy and integrity of all City records; and responding promptly to citizen inquiries and requests. This department is also responsible for legal notifications, public information, and providing administrative support to the City Council.

The City Manager provides the best possible working relationship with the City Council, City Department Directors, City Staff and the Citizens of Universal City.

**CITY OF UNIVERSAL CITY - ADMINISTRATION
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

ADMINISTRATION	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
REGULAR PAY	343,674	424,850	315,140	491,228
OVERTIME PAY	670	2,000	3,858	1,000
HOLIDAY PAY	1,043	19,050	13,828	25,855
LONGEVITY PAY	1,104	3,552	1,908	3,936
FICA EXPENSE	17,353	27,866	6,370	32,365
MEDICARE EXPENSE	5,054	6,517	4,882	7,569
EMPLOYEE RETIREMENT	65,792	76,211	59,439	103,569
Total Payroll	434,690	560,046	405,425	665,522
TRAVEL EXPENSE	16,838	16,685	8,959	16,000
PHONE ALLOWANCE	854	1,800	323	900
UNIFORM ALLOWANCE	437	800	289	750
TRAINING	288	7,500	4,837	7,500
TUITION REIMBURSEMENT	-	25,000	12,450	15,000
EMPLOYEE RECOGNITION	10,782	15,000	4,503	-
COUNCIL ALLOWANCE	2,680	4,000	1,100	3,000
Total Allowances	31,878	70,785	32,461	43,150
TELEPHONES	18,125	16,500	29,057	-
CELL PHONES	53,469	62,700	58,184	65,000
POSTAGE	16,115	20,000	6,832	15,000
PRINTING	560	1,000	-	1,000
NEWSPAPER PUBLICATIONS	12,103	12,000	12,213	9,000
PEG CHANNEL SUPPLIES	163,677	100,000	36,091	-
MEMBERSHIPS/SUBSCRIPTIONS	18,257	17,000	6,698	10,000
PROMOTION/DEVELOPMENT OF CITY	11,778	18,000	19,282	15,000
Total Communications	294,083	247,200	168,357	115,000
ELECTRICITY EXPENSE	15,020	17,000	11,431	-
INTERNET EXPENSE	24,313	30,000	11,970	-
CABLE TV EXPENSE	712	-	261	-
Total Utilities	40,045	47,000	23,662	-
LEGAL SERVICES	57,771	75,000	35,616	55,000
ELECTION EXPENSE	21,493	17,000	660	12,000
Total Support Services	79,264	92,000	36,276	67,000

INSPECTIONS	1,440	2,000	680	500
VEHICLE MAINTENANCE	-	-	-	-
OTHER EQUIPMENT MAINTENANCE	105	2,000	275	275
BUILDING MAINTENANCE	25,155	22,000	9,259	-
INSURANCE AND BONDS	819,349	1,005,330	590,907	-
WORKERS COMPENSATION	127,835	130,000	73,477	-
WORKERS UNEMPLOYMENT INS	2,747	20,000	-	-
HSA CONTRIBUTIONS	-	7,500	-	-
PHYSICAL EXAMS	282	500	-	-
APPLICANT PROCESSING	3	-	631	-
SECURITY	1,190	1,100	1,175	1,200
BANK FEES	34,443	23,000	4,817	15,000
OTHER CONTRACT SERVICES	152,765	150,000	98,290	150,000
TECHNOLOGY SERVICES	85,193	90,000	97,505	95,000
CONTINGENCY	-	228,000	-	228,000
Total Contract Services	1,250,507	1,681,430	877,016	489,975
OPERATING SUPPLIES	8,075	15,000	2,350	10,000
GASOLINE EXPENSE	896	-	-	150
OFFICE SUPPLIES	7,964	10,000	6,984	-
JANITORAL SUPPLIES	2,677	2,000	3,299	3,500
Total Supplies and Materials	19,611	27,000	12,633	13,650
OFFICE EQUIPMENT - REAL PROP	-	2,400	2,479	-
FURNITURE & FIXTURES	-	1,200	-	-
OTHER EQUIPMENT	101	2,000	-	-
Total Real Property and Equipment	101	5,600	2,479	-
Total Administration	2,150,180	2,731,061	1,558,309	1,394,297



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-01
DEVELOPMENT SERVICES - 5115**

The Development Services Department (DSD) operates under the auspices of Chapter 4, Property and Structure regulations of the Universal City Code of Ordinances, as well as other adopted Ordinances. The daily function of the DSD is to assist local agencies, developers, businesses, and residents with plan review, permitting and inspection of construction projects. Additionally, the daily operations include Code Compliance for the execution of property maintenance codes, Health Inspections for food service establishments, the creation and implementation of the City's five-year Stormwater Management Plan and Water/Wastewater Impact Fee Plan. Special assignments for the DSD include revitalization and development plans, implementation and oversight of the Comprehensive Plan to include the Future Land Use Plan, the Zoning Ordinance, the Sign Ordinance, specialized land use plans, and certain strategic initiatives of the City.

**CITY OF UNIVERSAL CITY - DEVELOPMENT SERVICES
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

DEVELOPMENT SERVICES	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
REGULAR PAY	462,334	519,141	323,036	513,196
OVERTIME PAY	5,087	2,200	724	2,100
HOLIDAY PAY	13,514	27,000	15,663	23,585
LONGEVITY PAY	2,152	3,552	1,824	4,128
CERTIFICATION PAY	1,250	1,200	900	1,200
FICA EXPENSE	29,900	34,217	6,639	33,740
MEDICARE EXPENSE	7,017	8,002	4,951	7,891
EMPLOYEE RETIREMENT	90,815	105,412	62,455	107,970
Total Payroll	612,069	700,724	416,192	693,810
TRAVEL EXPENSE	1,476	12,200	1,200	3,500
PHONE ALLOWANCE	346	-	-	-
UNIFORM ALLOWANCE	1,690	2,120	139	1,575
TRAINING	5,007	11,790	-	6,000
EMPLOYEE RECOGNITION	118	1,000	2,040	-
Total Allowances	8,638	27,110	3,379	11,075
MEMBERSHIPS/SUBSCRIPTIONS	1,516	1,550	154	1,550
Total Communications	1,516	1,550	154	1,550
ENGINEERING SERVICES	17,665	78,820	15,214	90,000
3RD PARTY INSPECTIONS	150,600	120,000	119,400	150,000
Total Support Services	168,265	198,820	134,614	240,000
VEHICLE MAINTENANCE	2,732	2,000	578	2,000
BUILDING MAINTENANCE	1,370	2,000	-	-
HSA CONTRIBUTIONS	1,171	-	-	-
PHYSICAL EXAMS	282	300	-	-
APPLICANT PROCESSING	306	-	-	-
OTHER CONTRACT SERVICES	30,598	18,000	-	-
PLANNING	-	150,000	8,500	200,000
TECHNOLOGY SERVICES	3,843	17,080	28,088	40,000
Total Contract Services	40,300	189,380	37,166	242,000
OPERATING SUPPLIES	3,873	6,600	2,929	5,000
GASOLINE EXPENSE	1,334	3,000	1,042	2,000
OFFICE SUPPLIES	2,268	3,800	131	-
Total Supplies and Materials	7,474	13,400	4,102	7,000
VEHICLES	-	46,150	-	-
OFFICE EQUIPMENT - REAL PROP	555	2,500	-	-
FURNITURE & FIXTURES	-	600	-	-
OTHER EQUIPMENT	-	250	-	1,750
Total Real Property and Equipment	555	49,500	-	1,750
Total Development Services	838,817	1,180,484	595,607	1,197,185



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-01
HUMAN RESOURCES - 5116**

The Human Resources Department is responsible for providing guidance and support in human capital management to all departments in establishing and maintaining a work environment that seeks to align our most valuable assets, employees, with the City's strategy to serve our citizens. Human Resources develops and interprets policies, acts as an internal consultant on personnel issues, administers employee benefits, and guides employee training.

BUDGET HIGHLIGHT

New department has been created to budget for Human Resources
New Part-time HR Assistant Position has been added to the budget

**CITY OF UNIVERSAL CITY - HUMAN RESOURCES
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

HUMAN RESOURCES	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
REGULAR PAY	-	-	-	110,102
OVERTIME PAY	-	-	-	-
HOLIDAY PAY	-	-	-	-
LONGEVITY PAY	-	-	-	1,632
FICA EXPENSE	-	-	-	6,826
MEDICARE EXPENSE	-	-	-	1,321
EMPLOYEE RETIREMENT	-	-	-	21,844
Total Payroll	-	-	-	141,726
TRAVEL EXPENSE	-	-	-	1,200
UNIFORM ALLOWANCE	-	-	-	100
TRAINING	-	-	-	600
Total Allowances	-	-	-	1,900
POSTAGE	-	-	-	50
PRINTING	-	-	-	300
MEMBERSHIPS/SUBSCRIPTIONS	-	-	-	350
Total Communications	-	-	-	700
PHYSICAL EXAMS	-	-	-	200
APPLICANT PROCESSING	-	-	-	25
OTHER CONTRACT SERVICES	-	-	-	6,500
Total Contract Services	-	-	-	6,725
OPERATING SUPPLIES	-	-	-	500
Total Supplies and Materials	-	-	-	500
FURNITURE & FIXTURE	-	-	-	1,500
Total Real Property and Equipment	-	-	-	1,500
Total Human Resources	-	-	-	153,051



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-01
FINANCE - 5118**

The Finance Department is responsible for monitoring and accounting for all financial transactions of the City. The Department aims to ensure that the City's financial resources are protected through sound financial management, including allocation of resources consistent with community goals and providing timely, accurate, and reliable information that will assist in making informed decisions. The Finance Department provides the following services: accounting, accounts payable/receivable, budgeting, investments, financial reporting, payroll, risk management, audit and special financial analysis.

BUDGET HIGHLIGHT

Human Resources Manager moved from Finance to new Human Resources Department.

**CITY OF UNIVERSAL CITY - FINANCE
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

FINANCE	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
REGULAR PAY	300,548	367,601	242,152	253,581
OVERTIME PAY	1,237	1,500	3,822	1,000
HOLIDAY PAY	4,969	16,745	10,925	2,355
LONGEVITY PAY	1,384	2,400	1,040	1,632
FICA EXPENSE	18,835	24,071	4,438	16,031
MEDICARE EXPENSE	4,348	5,630	3,768	3,749
EMPLOYEE RETIREMENT	65,476	74,504	43,274	51,300
Total Payroll	396,799	492,451	309,419	329,648
TRAVEL EXPENSE	4,804	7,000	2,960	1,000
UNIFORM ALLOWANCE	786	800	597	-
TRAINING	2,255	10,800	3,000	4,000
EMPLOYEE RECOGNITION	202	500	789	-
Total Allowances	8,047	19,100	7,346	5,000
POSTAGE	632	-	28	50
PRINTING	-	-	-	-
MEMBERSHIPS/SUBSCRIPTIONS	1,588	1,000	1,986	600
Total Communications	2,220	1,000	2,014	650
TAX APPRAISAL	42,719	36,000	37,150	42,000
TAX ASSESSING AND COLLECTIONS	136	5,000	147	1,000
Total Support Services	42,855	41,000	37,297	43,000
BUILDING MAINTENANCE	-	500	-	-
HSA CONTRIBUTIONS	773	-	-	-
AUDIT SERVICE	55,365	40,000	21,200	38,000
PHYSICAL EXAMS	853	280	92	-
OTHER CONTRACT SERVICES	5,635	500	24,632	6,500
TECHNOLOGY SERVICES	4,010	5,000	9,479	-
Total Contract Services	66,637	46,280	55,403	44,500
OPERATING SUPPLIES	131	500	45	1,000
OFFICE SUPPLIES	1,302	2,500	999	-
Total Supplies and Materials	1,433	3,000	1,044	1,000
FURNITURE & FIXTURE	-	1,500	-	-
OTHER EQUIPMENT	16,532	75,000	-	212,662
OTHER SOURCES/USES	424	-	-	-
Total Real Property and Equipment	16,957	76,500	-	212,662
Total Finance	534,948	679,331	412,523	636,460



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-01
MUNICIPAL COURT - 5120**

The Municipal Court represents the judicial branch of the City's government and has jurisdiction over all Class C misdemeanors and City Ordinances. The Universal City Municipal Court is a Court of Record. Staff is responsible for ensuring all court papers are accurate, orderly, and complete. Staff processes Class C misdemeanor traffic infractions cited by the Universal City Police Department as well as City Ordinance violations issued by Animal Care and Code Compliance. Staff strive to provide fair and impartial information via telephone, email, and in-person. Staff work diligently to ensure information provided on the City's website is accurate and up to date.

Staff works closely with citizens, attorneys, prosecutors, and judges. Court personnel regularly attend training, seminars, and webinars to keep up their certifications and to stay up to date of State regulations. The staff also directly interacts with the public, providing all services needed including explaining to defendants the court procedures and their options.

**CITY OF UNIVERSAL CITY - MUNICIPAL COURT
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

MUNICIPAL COURT	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
REGULAR PAY	98,430	108,460	74,434	112,313
OVERTIME PAY	298	500	-	500
HOLIDAY PAY	2,121	5,165	3,601	2,250
LONGEVITY PAY	192	576	288	768
CERTIFICATION PAY	-	600	-	600
FICA EXPENSE	6,256	7,111	1,546	7,219
MEDICARE EXPENSE	1,457	1,663	1,138	1,688
EMPLOYEE RETIREMENT	18,938	21,908	14,298	23,100
Total Payroll	127,692	145,983	95,305	148,438
TRAVEL EXPENSE	673	1,000	265	750
UNIFORM ALLOWANCE	-	500	-	-
TRAINING	285	800	400	800
EMPLOYEE RECOGNITION	200	1,000	304	-
Total Allowances	1,159	3,300	969	1,550
PRINTING	574	1,500	1,170	1,250
MEMBERSHIPS/SUBSCRIPTIONS	55	200	165	200
Total Communications	629	1,700	1,335	1,450
LEGAL SERVICES	38,083	49,875	26,407	55,000
Total Support Services	38,083	49,875	26,407	55,000
OTHER EQUIPMENT MAINTENANCE	-	250	-	-
PHYSICAL EXAMS	-	220	-	-
OTHER CONTRACT SERVICES	1,830	500	-	-
TECHNOLOGY SERVICES	12,294	800	950	800
Total Contract Services	14,124	1,770	950	800
OPERATING SUPPLIES	95	750	807	1,000
OFFICE SUPPLIES	110	250	8	-
Total Supplies & Materials	206	1,000	815	1,000
FURNITURE & FIXTURE	-	500	-	-
COURT TECHNICAL EQUIPMENT	30,367	52,000	23,729	-
COURT SECURITY	4,540	95,000	74,346	-
Total Real Property and Equipment	34,908	147,500	98,075	-
Total Municipal Court	216,800	351,128	223,856	208,238



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-01
JUVENILE COURT - 5121**

The juvenile case manager provides services in cases involving juvenile offenders before a court consistent with the court's statutory powers. The juvenile case manager assists the court in administering the court's juvenile docket and in supervising its orders in juvenile cases.

**CITY OF UNIVERSAL CITY - JUVENILE CASE MANAGEMENT
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

JUVENILE CASE MANAGEMENT	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
REGULAR PAY	42,562	47,951	30,883	48,126
OVERTIME PAY	48	1,500	311	750
HOLIDAY PAY	2,061	2,283	1,846	2,535
LONGEVITY PAY	144	384	192	480
CERTIFICATION PAY	-	1,200	300	600
FICA EXPENSE	2,774	3,231	614	3,254
MEDICARE EXPENSE	646	756	487	761
EMPLOYEE RETIREMENT	8,399	9,955	6,111	10,414
Total Payroll	56,635	67,260	40,744	66,921
TRAVEL EXPENSE	104	750	-	750
UNIFORM ALLOWANCE	-	250	-	-
TRAINING	250	400	-	400
EMPLOYEE RECOGNITION	-	300	-	-
Total Allowances	354	1,700	-	1,150
PRINTING	-	-	-	50
Total Communications	-	-	-	50
OPERATING SUPPLIES	-	100	-	50
Total Supplies and Materials	-	100	-	50
Total Juvenile Case Management	56,989	69,060	40,744	68,171



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-01
General Services - 5140**

The General Services department is responsible for providing essential infrastructure and services to the City. This includes maintaining and repairing roads, City-owned sidewalks, managing traffic and transportation systems, maintaining public buildings and facilities, managing public parks and open spaces, and providing support for emergency response and disaster management. The department is also involved in planning and developing new infrastructure projects and initiatives to improve the quality of life for residents. The goal of the General Services Department is to ensure that the City's essential services and infrastructure are well-maintained and accessible to all residents.

**CITY OF UNIVERSAL CITY - GENERAL SERVICES
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

GENERAL SERVICES	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
REGULAR PAY	486,686	581,184	399,281	690,164
OVERTIME PAY	32,576	18,000	17,242	18,000
HOLIDAY PAY	25,561	26,200	22,077	36,325
LONGEVITY PAY	7,328	12,864	8,432	14,016
CERTIFICATION PAY	3,500	3,600	3,500	5,400
FICA EXPENSE	34,244	39,571	8,902	47,362
MEDICARE EXPENSE	7,933	9,255	6,505	11,077
EMPLOYEE RETIREMENT	104,157	121,905	82,796	151,559
Total Payroll	701,986	812,579	548,735	973,903
TRAVEL EXPENSE	(431)	400	-	400
LICENSES/CERTIFICATIONS	114	200	447	600
UNIFORM ALLOWANCE	4,953	5,400	1,860	5,400
UNIFORM MAINTENANCE	9,422	13,200	7,285	13,000
TRAINING	75	1,500	72	750
EMPLOYEE RECOGNITION	-	2,200	396	-
Total Allowances	14,133	22,900	10,060	20,150
RADIO SYSTEM MAINT	-	3,200	-	4,000
PRINTING	618	1,665	-	-
Total Communications	618	4,865	-	4,000
ELECTRICITY EXPENSE	217,438	230,000	135,119	96,000
GAS EXPENSE	1,269	1,500	1,201	1,500
Total Utilities	218,707	231,500	136,320	97,500
VEHICLE MAINTENANCE	35,345	9,000	4,514	6,000
MOBILE EQUIPMENT MAINTENANCE	83,877	35,000	25,629	28,000
OTHER EQUIPMENT MAINTENANCE	871	3,000	-	-
BUILDING MAINTENANCE	8,375	-	2,851	3,000
SIDWALKS/CURBS MAINTENANCE	-	10,000	-	10,000
STREETS MAINTENANCE	89,996	114,000	55,215	184,000
GROUNDS MAINTENANCE	60,019	88,140	30,343	60,000
SIGNALS MAINTENANCE	9,576	16,000	5,374	10,000
HSA CONTRIBUTIONS	1,171	-	-	-
PHYSICAL EXAMS	1,318	2,040	801	1,300

EQUIPMENT RENTAL	-	2,000	6,067	6,000
SECURITY	-	16,300	-	55,000
OTHER CONTRACT SERVICES	5,247	23,000	1,342	39,920
PLANNING	-	-	-	25,000
ENGINEERING SERVICES	-	-	-	-
Total Contracts	295,795	318,480	132,136	428,220
BASE MATERIALS	5,364	5,000	7,755	7,500
CONCRETE	46,863	50,000	17,414	30,000
ASPHALT	23,246	40,000	5,286	25,000
SIGNAGE	24,390	36,480	4,267	25,000
OPERATING SUPPLIES	26,933	30,000	19,106	27,000
GASOLINE EXPENSE	28,502	34,100	16,198	28,000
OIL/LUBRICANTS	7,745	6,380	2,391	5,000
HAND TOOLS	1,728	3,000	-	1,500
Total Supplies & Materials	164,772	204,960	72,417	149,000
ENGINEERING;ALLEY,ROADWAY	14,495	35,000	-	45,000
VEHICLES	-	75,000	87,141	120,000
LEASE/PURCHASE MOBILE EQUIP	31,145	172,000	30,026	85,000
OFFICE EQUIPMENT - REAL PROP	2,585	4,300	-	3,000
FURNITURE & FIXTURES	-	2,000	-	3,000
OTHER EQUIPMENT	33,953	29,650	12,475	14,350
Total Real Property and Equipment	82,179	317,950	129,642	270,350
Total General Services	1,478,188	1,913,234	1,029,310	1,943,123



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-01
Parks & Recreation - 5150**

The Parks & Recreation Department is responsible for maintaining and improving the City's public parks and outdoor spaces. This includes managing and maintaining public parks, playgrounds, and green spaces, as well as planning and implementing landscaping projects to enhance the beauty and functionality of the City's outdoor areas. Additionally, the Department coordinates with other City departments, the Parks & Recreation Committee, Parks Partners, and other community organizations to ensure that public spaces are well-utilized and accessible to all residents. The goal of the Parks & Recreation Department is to create and maintain safe, attractive, and functional public spaces that promote community engagement and enhance the quality of life for residents.

BUDGET HIGHLIGHT

Fulltime Herb/Tech Position has been added to the budget

**CITY OF UNIVERSAL CITY - PARKS AND RECREATION
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

PARKS AND RECREATION	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
REGULAR PAY	161,170	226,066	146,965	247,482
OVERTIME PAY	9,199	12,130	11,212	13,692
HOLIDAY PAY	7,455	8,000	8,072	13,025
LONGEVITY PAY	96	2,880	256	768
CERTIFICATION PAY	2,500	1,800	1,850	5,400
FICA EXPENSE	11,365	15,443	2,942	17,383
MEDICARE EXPENSE	2,434	3,612	2,594	4,065
EMPLOYEE RETIREMENT	33,826	47,573	28,873	55,625
Total Payroll	228,045	317,504	202,764	357,440
TRAVEL EXPENSE	-	300	-	-
LICENSES/CERTIFICATES	-	500	50	100
UNIFORM ALLOWANCE	-	1,000	2,428	2,500
UNIFORM MAINTENANCE	-	1,248	-	-
TRAINING	-	800	1,688	1,700
EMPLOYEE RECOGNITION	-	2,200	-	-
Total Allowances	-	6,048	4,166	4,300
PRINTING	11,809	11,500	440	750
ADVERTISING	-	1,865	-	-
MEMBERSHIPS/SUBSCRIPTIONS	2,400	3,400	-	4,000
Total Communications	14,209	16,765	440	4,750
VEHICLE MAINTENANCE	6,647	3,000	929	1,500
MOBILE EQUIPMENT MAINTENANCE	2,727	5,000	4,476	5,000
OTHER EQUIPMENT MAINTENANCE	-	500	652	500
BUILDING MAINTENANCE	31,158	77,350	71,239	115,500
GROUNDS MAINTENANCE	63,797	75,900	33,907	140,400
PHYSICAL EXAMS	1,613	1,500	528	750
EQUIPMENT RENTAL	1,617	1,200	2,196	2,500
SPECIAL EVENT EXPENDITURES	145,694	60,000	154,543	80,000
SECURITY	240	2,800	-	-
BANK FEES	4,625	7,200	2,201	-
OTHER CONTRACT SERVICES	50,759	35,000	133,302	145,500
Total Contract Services	308,878	269,450	403,973	491,650

ENTERTAINMENT	1,553	1,500	1,070	1,500
SAND/DIRT	3,501	7,500	6,394	8,000
CONCRETE	16,270	30,000	31,450	40,000
ASPHALT	-	1,000	-	500
OPERATING SUPPLIES	41,417	35,000	25,179	30,000
GASOLINE	7,463	-	2,523	7,500
JANITORIAL SUPPLIES	-	10,000	-	-
HAND TOOLS	-	2,000	824	1,000
Total Supplies and Materials	70,203	87,000	67,440	88,500
VEHICLES	57,097	75,000	-	-
OTHER EQUIPMENT	-	1,560	1,422	40,000
PARK IMPROVEMENTS	103,716	419,000	573,766	425,000
OTHER SOURCES/USES	32,284	13,000	1,190	15,000
Total Real Property and Equipment	193,097	508,560	576,378	480,000
Total Parks and Recreation	814,432	1,205,327	1,255,161	1,426,640



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-01
POLICE - 5180**

The Universal City Police Department (UCPD) is a full-service Police Department which practices a community policing model, emphasizing both strong community relations and law enforcement. The UCPD consists of a patrol division, a special operations unit, a traffic section, a criminal investigation division (CID), and a veteran command staff. The UCPD are trained drone pilots, crime scene investigators, and members of a regional SWAT team.

BUDGET HIGHLIGHT

Full-time CID Officer Position has been added to the budget
New Vehicle for CID officer has been added to the budget

**CITY OF UNIVERSAL CITY - POLICE
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

	FY 2022	FY 2023	FY 2023	FY 2024
POLICE	Actual	Budget	Actual	Adopted Budget
REGULAR PAY	2,172,183	2,681,753	1,771,915	2,855,724
OVERTIME PAY	288,053	250,000	249,992	250,000
HOLIDAY PAY	94,659	110,460	91,126	146,645
LONGEVITY PAY	20,048	36,128	14,460	21,888
CERTIFICATION PAY	22,225	28,200	16,600	50,000
FICA EXPENSE	159,173	190,857	39,607	206,104
MEDICARE EXPENSE	37,046	44,636	30,718	48,202
EMPLOYEE RETIREMENT	488,207	587,963	386,892	659,533
Total Payroll	3,281,594	3,929,997	2,601,310	4,238,095
TRAVEL EXPENSE	5,606	1,000	8,954	7,500
UNIFORM ALLOWANCE	20,060	20,000	16,933	23,000
UNIFORM MAINTENANCE	33,939	39,600	8,985	33,000
TRAINING	23,618	24,290	32,172	26,500
LEOSE TRAINING	-	1,800	-	1,800
EMPLOYEE RECONITION	2,598	1,800	(736)	-
Total Allowances	85,821	88,490	66,308	91,800
TELEPHONES	11,537	-	-	-
RADIO SYSTEM MAINT	48,165	50,000	31,517	40,000
POSTAGE	1,140	1,700	943	1,200
PRINTING	242	2,000	446	500
MEMBERSHIPS/SUBSCRIPTIONS	8,365	8,500	3,789	8,500
Total Communications	69,449	62,200	36,695	50,200
ELECTRICITY EXPENSE	18,961	25,000	18,524	-
Total Utilities	18,961	25,000	18,524	-
INSPECTIONS	-	800	-	-
VEHICLE MAINTENANCE	56,730	25,000	14,697	25,000
OTHER EQUIPMENT MAINTENANCE	17,879	10,200	4,331	7,500
BUILDING MAINTENANCE	75,608	50,000	628	50,000
HSA CONTRIBUTIONS	2,412	-	-	-
INSURANCE AND BONDS	54	-	-	-
PHYSICAL EXAMS	6,606	25,000	20,908	32,050
APPLICANT PROCESSING	965	2,700	2,350	1,500
PUBLIC SAFETY CONTINGENCIES	7,162	12,000	6,500	7,250

BEXAR COUNTY CRIME LAB	-	15,000	9,650	12,000
SECURITY	924	10,100	672	2,000
JAIL EXPENSE	-	23,000	-	3,000
OTHER CONTRACT SERVICES	9,381	13,500	1,067	170,000
TECHNOLOGY SERVICES	41,755	11,500	21,649	11,500
DATA/COMPUTER SERVICE	836	-	-	-
Total Contract Services	220,310	198,800	82,452	321,800
OPERATING SUPPLIES	54,632	50,100	29,568	25,000
GASOLINE EXPENSE	59,168	50,000	34,828	42,000
OFFICE SUPPLIES	3,678	4,000	2,162	-
JANITORIAL SUPPLIES	2,104	2,300	2,674	2,300
OFFICE EQUIPMENT	733	5,000	-	2,500
Total Supplies and Maintenance	120,314	111,400	69,232	71,800
VEHICLES	202,930	100,000	103,911	195,000
OFFICE EQUIPMENT - REAL PROP	-	2,500	-	2,500
COMPUTER INFORMATION SYSTEM	44,712	60,000	14,557	50,000
FURNITURE & FIXTURES	3,328	13,000	1,936	3,000
OTHER EQUIPMENT	92,765	35,000	74,459	55,000
Total Real Property and Equipment	343,735	210,500	194,863	305,500
Total Police	4,140,184	4,626,387	3,069,384	5,079,195



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-01
FIRE - 5210**

The Universal City Fire Department provides fire suppression / rescue services, mobile intensive care EMS services, and health and fire safety inspections to the Citizens of Universal City. These services are accomplished through the following divisions: Administration, Inspections, Fire Suppression and EMS Operations.

BUDGET HIGHLIGHT

Full-time Fire Fighter has been added to the budget

**CITY OF UNIVERSAL CITY - FIRE
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

FIRE	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
REGULAR PAY	1,330,104	1,494,316	1,024,833	1,577,176
OVERTIME PAY	193,983	215,000	153,841	200,000
HOLIDAY PAY	43,556	56,860	42,225	83,010
LONGEVITY PAY	18,852	22,560	15,196	19,296
CERTIFICATION PAY	22,350	37,800	13,250	37,800
FICA EXPENSE	97,747	110,902	23,040	118,872
MEDICARE EXPENSE	22,779	25,937	17,695	27,801
EMPLOYEE RETIREMENT	302,589	341,649	227,533	380,389
Total Payroll	2,031,960	2,305,024	1,517,613	2,444,343
TRAVEL EXPENSE	6,095	10,000	7,670	9,000
LICENSES/CERTIFICATIONS	3,355	32,000	527	35,000
UNIFORM ALLOWANCE	9,327	8,000	13,570	13,000
UNIFORM MAINTENANCE	13,192	15,000	3,150	8,000
TRAINING	20,614	12,600	13,904	20,000
EMPLOYEE CERTIFICATES	-	-	-	2,200
EMPLOYEE RECOGNITION	840	2,000	1,971	-
Total Allowances	53,424	79,600	40,792	87,200
TELEPHONES	828	-	-	-
RADIO SYSTEM MAINT	5,830	10,000	1,000	4,000
POSTAGE	3	700	204	200
PRINTING	622	500	-	50
MEMBERSHIPS/SUBSCRIPTIONS	15,330	24,700	7,170	9,000
Total Communications	22,613	35,900	8,374	13,250
ELECTRICITY EXPENSE	16,071	16,000	11,319	16,000
GAS EXPENSE	3,390	3,500	3,354	3,500
CABLE TV EXPENSE	1,045	900	894	900
Total Utilites	20,505	20,400	15,567	20,400
INSPECTIONS	1,415	3,750	1,583	2,000
VEHICLE MAINTENANCE	47,709	54,000	47,314	60,000
OTHER EQUIPMENT MAINTENANCE	19,104	15,000	14,557	16,000
BUILDING MAINTENANCE	55,336	80,000	50,192	30,000
GROUNDS MAINTENANCE	11,050	15,000	13,185	15,000
HSA CONTRIBUTIONS	3,985	-	-	-

INSURANCE AND BONDS	98	-	-	-
PHYSICAL EXAMS	16,832	13,950	13,988	17,950
EMERGENCY AMBULANCE SERVICE	335,885	345,555	259,166	342,715
HAZARDOUS MATERIAL TEAM SVC	-	1,000	500	1,000
APPLICANT PROCESSING	148	1,800	1,846	750
SECURITY	1,078	1,200	784	1,200
OTHER CONTRACT SERVICES	(10)	700	2,126	1,665
TECHNOLOGY SERVICES	11,006	11,000	5,319	11,000
Total Contract Services	503,637	542,955	410,560	499,280
OPERATING SUPPLIES	39,508	28,500	6,524	28,500
GASOLINE EXPENSE	26,042	25,000	16,297	25,000
OFFICE SUPPLIES	1,912	1,500	626	-
JANITORIAL SUPPLIES	2,786	2,700	4,060	2,700
OFFICE EQUIPMENT	17	600	-	50
HAND TOOLS	200	-	-	300
COMMUNITY RISK REDUCTION	4,923	12,850	4,179	-
PPE & MAINTENANCE	23,881	25,000	2,258	50,000
Total Supplies and Materials	99,270	96,150	33,944	106,550
VEHICLES	64,253	40,000	44,824	20,000
COMPUTER EQUIPMENT/ FA	13,412	27,500	5,960	12,000
FURNITURE & FIXTURE	-	4,000	2,257	6,000
OTHER EQUIPMENT	7,325	185,690	17,986	100,000
Total Real Property and Equipment	84,991	257,190	71,027	138,000
Total Fire	2,816,399	3,337,219	2,097,877	3,309,023



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-01
Vehicle Maintenance - 5240**

The Vehicle Equipment and Maintenance Department is responsible for ensuring that the city's fleet of vehicles and equipment are well-maintained, safe, and reliable. This includes maintaining and repairing a wide variety of vehicles and equipment, such as police cars, fire trucks, street sweepers, and other specialized vehicles and machinery. The Department is also be responsible for coordinating with other City departments to ensure that vehicles and equipment are used efficiently and effectively. This Department also manages fueling and maintenance schedules, maintains inventory records, and oversees the purchasing and disposal of vehicles and equipment. The goal of the Vehicle Equipment and Maintenance Department is to ensure that the City's essential services are delivered efficiently and effectively, while also minimizing downtime and maintenance costs through effective planning and management.

**CITY OF UNIVERSAL CITY - VEHICLE & EQUIPMENT MAINTENANCE
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

VEHICLE & EQUIPMENT MAINTENANCE	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
REGULAR PAY	150,413	180,521	115,477	158,122
OVERTIME PAY	2,191	3,200	2,305	3,780
HOLIDAY PAY	6,173	8,142	5,094	7,750
LONGEVITY PAY	672	2,208	768	2,112
CERTIFICATION PAY	2,450	2,400	3,250	4,200
FICA EXPENSE	8,534	12,032	2,216	10,910
MEDICARE EXPENSE	2,149	2,814	1,706	2,551
EMPLOYEE RETIREMENT	24,464	37,068	18,588	34,911
Total Payroll	197,046	248,385	149,404	224,336
TRAVEL EXPENSE	100	400	-	400
UNIFORM ALLOWANCE	779	620	337	620
UNIFORM MAINTENANCE	2,251	3,764	1,765	3,764
TRAINING	95	800	-	800
EMPLOYEE RECOGNITION	-	2,200	-	-
Total Allowances	3,226	7,784	2,102	5,584
TELEPHONES	2,000	-	-	-
MEMBERSHIPS/SUBSCRIPTIONS	6,123	10,900	6,001	12,960
Total Communications	8,123	10,900	6,001	12,960
VEHICLE MAINTENANCE	631	500	248	500
OTHER EQUIPMENT MAINTENANCE	-	500	-	500
BUILDING MAINTENANCE	4,957	2,000	1,350	2,500
PHYSICAL EXAMS	110	300	55	300
OTHER CONTRACT SERVICES	-	800	-	1,000
TECHNOLOGY SERVICES	452	600	915	800
Total Contract Services	6,150	4,700	2,568	5,600
OPERATING SUPPLIES	22,000	23,040	12,845	25,000
GASOLINE EXPENSE	1,293	2,300	209	2,300
HAND TOOLS	80	1,900	2,580	2,500
Total Supplies and Materials	23,373	27,240	15,634	29,800
OFFICE EQUIPMENT - REAL PROPERTY	-	-	-	2,600
FURNITURE & FIXTURES	-	1,375	2,525	1,375
OTHER EQUIPMENT	709	15,000	11,051	5,000
Total Real Property and Equipment	709	16,375	13,576	8,975
Total Vehicle & Equipment Maintenance	238,627	315,384	189,285	287,255



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-01
ANIMAL CARE - 5260**

The Animal Care and Control Department is responsible for enforcing local laws and regulations related to the care, management, and control of domestic and wild animals within the City. Activities include responding to calls related to animal welfare, such as neglect, abuse, or cruelty, as well as managing the population of stray and feral animals through capture, impoundment, and adoption programs. The Department is also responsible for providing education and outreach to the community on issues related to responsible pet ownership, animal health and safety, and wildlife management. Additionally, the Department works closely with other City departments and external partners, such as Homes for the Homeless, veterinarians, animal welfare organizations, and law enforcement agencies, to ensure the effective and humane management of animal-related issues in the community. The goal of the Animal Care and Control Department is to promote public health and safety, protect animal welfare, and ensure that animals are managed in a way that is both responsible and sustainable for the community.

**CITY OF UNIVERSAL CITY - ANIMAL SHELTER
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

ANIMAL SELTER	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
REGULAR PAY	272,550	307,934	192,996	294,438
OVERTIME PAY	10,828	12,000	7,912	13,500
HOLIDAY PAY	12,992	14,300	9,758	15,500
LONGEVITY PAY	1,440	6,144	3,008	5,040
CERTIFICATION PAY	3,600	4,200	1,825	2,100
FICA EXPENSE	17,573	21,103	3,873	20,496
MEDICARE EXPENSE	4,064	4,935	3,119	4,793
EMPLOYEE RETIREMENT	52,816	65,012	36,940	65,587
Total Payroll	375,863	435,628	259,431	421,454
TRAVEL EXPENSE	732	3,000	-	750
UNIFORM ALLOWANCE	2,149	3,848	-	2,500
UNIFORM MAINTENANCE	2,244	3,100	1,098	2,500
TRAINING	-	2,175	1,309	1,500
EMPLOYEE RECOGNITION	-	2,200	-	-
Total Allowances	5,125	14,323	2,407	7,250
TELEPHONES	5,794	6,250	3,899	5,900
CELL PHONES	-	420	-	-
POSTAGE	-	2,000	-	500
PRINTING	746	2,300	1,305	1,000
MEMBERSHIPS/SUBSCRIPTIONS	134	735	(49)	400
Total Communications	6,673	11,705	5,155	7,800
ELECTRICITY EXPENSE	29,621	34,200	23,114	32,500
INTERNET EXPENSE	1,432	1,400	1,131	1,510
CABLE TV EXPENSE	-	1,200	-	-
Total Utilities	31,054	36,800	24,245	34,010

**CITY OF UNIVERSAL CITY - ANIMAL SHELTER
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

INSPECTIONS	625	2,400	-	1,600
VEHICLE MAINTENANCE	4,622	1,500	481	1,000
OTHER EQUIPMENT MAINTENANCE	11,625	5,000	3,576	6,276
BUILDING MAINTENANCE	25,155	23,270	15,443	38,165
GROUNDS MAINTENANCE	11,760	26,140	13,230	26,000
FIRST AID SUPPLIES	1,136	1,000	928	1,000
PHYSICAL EXAMS	334	2,250	210	500
APPLICANT PROCESSING	-	-	1,014	500
SECURITY	-	1,500	672	1,500
OTHER CONTRACT SERVICES	7,471	1,500	1,606	8,500
TECHNOLOGY SERVICES	4,260	5,650	6,278	9,600
Total Contract Services	66,988	70,210	43,438	94,641
OPERATING SUPPLIES	6,081	19,710	4,441	16,914
DONATION - DAILY OPERATIONS	23,940	-	12,985	-
VOLUNTEER SUPPLIES	420	2,500	-	500
GASOLINE EXPENSE	3,886	5,200	1,475	4,000
OFFICE SUPPLIES	778	3,000	551	-
JANITORIAL SUPPLIES	4,711	4,000	2,096	4,000
OFFICE EQUIPMENT	-	-	3,917	2,000
OPERATING EXPENSE-DONATIONS	-	4,500	270	-
Total Supplies and Materials	39,816	38,910	25,735	27,414
BUILDING & STRUCTURE	72,400	70,000	67,550	90,000
VEHICLES	-	-	863	-
FURNITURE & FIXTURES	-	1,000	-	-
OTHER EQUIPMENT	18,476	2,800	1,524	7,800
Total Real Property and Equipment	90,876	73,800	69,937	97,800
Total Vehicle & Equipment Maintenance	616,396	681,376	430,348	690,369



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-01
LIBRARY - 5270**

The Universal City Public Library (UCPL) provides a wide variety of educational, business and recreational needs to the citizens of Universal City. Citizens needs are met by offering materials in print and non-print format, copying, faxing, computers, Preschool Story time, Book Clubs and additional programs. The UCPL staff coordinates with a plethora of volunteers, the Library Advisory Committee, and the Friends of the Library to serve the needs of the community with programming requirements for Library patrons of all age groups.

**CITY OF UNIVERSAL CITY - LIBRARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

LIBRARY	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
REGULAR PAY	166,620	204,519	131,840	218,337
OVERTIME PAY	80	-	135	-
HOLIDAY PAY	2,732	10,728	2,940	2,925
LONGEVITY PAY	576	1,248	376	1,056
FICA EXPENSE	10,507	13,423	2,830	13,784
MEDICARE EXPENSE	2,449	3,139	1,962	3,224
EMPLOYEE RETIREMENT	22,773	41,351	15,840	44,108
Total Payroll	205,737	274,408	155,923	283,433
TRAVEL EXPENSE	-	1,400	495	1,000
TRAINING	169	1,900	551	1,500
EMPLOYEE RECOGNITION	2,925	3,000	1,926	-
Total Allowances	3,094	6,300	2,972	2,500
TELEPHONES	3,458	4,000	1,830	3,500
POSTAGE	609	1,000	131	250
PRINTING	-	1,000	-	250
ADVERTISING	642	400	87	150
MEMBERSHIPS/SUBSCRIPTIONS	2,907	9,000	2,896	3,500
Total Communications	7,616	15,400	4,944	7,650
ELECTRICITY EXPENSE	15,332	16,000	7,978	16,000
INTERNET EXPENSE	1,677	3,500	2,021	3,900
Total Utilities	17,009	19,500	9,999	19,900
INSPECTIONS	515	1,000	425	1,200
OTHER EQUIPMENT MAINTENANCE	-	250	-	500
BUILDING MAINTENANCE	10,151	16,000	14,411	20,000
GROUNDS MAINTENANCE	9,224	15,000	5,676	18,860
PHYSICAL EXAMS	538	600	429	-
APPLICANT PROCESSING	-	-	15	700
SECURITY	668	1,000	2,095	3,400
OTHER CONTRACT SERVICES	13,504	17,000	5,316	9,550
TECHNOLOGY SERVICES	16,689	17,200	17,964	60,000
Total Contract Services	51,289	68,050	46,331	114,210

ENTERTAINMENT	2,667	6,000	3,153	6,500
OPERATING SUPPLIES	8,490	16,000	5,291	10,000
OFFICE SUPPLIES	1,149	2,000	802	-
JANITORAL SUPPLIES	1,677	1,200	2,664	3,000
OFFICE EQUIPMENT	28	-	-	-
BOOKS & PERIODICALS	25,136	24,000	19,720	34,600
BOOKS & PERIODICAL DONATIONS	-	4,500	13,617	-
AUDIO/VISUAL MATERIALS	3,257	12,000	4,981	9,880
Total Supplies and Materials	42,403	65,700	50,228	63,980
OFFICE EQUIPMENT - REAL PROP	-	2,500	-	5,000
FURNITURE & FIXTURES	2,395	5,000	-	8,100
Total Real Property and Equipment	2,395	7,500	-	13,100
Total Library	329,542	456,858	270,397	504,773



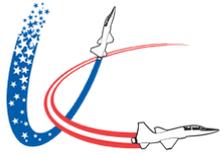
**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-01
NON-DEPARTMENTAL**

The Non Departmental budget represents activities that are not budgeted within a specific General Fund department. These items are typically required to be funded and are therefore not subject to budget cuts. The expenditures are budgeted in Non-Departmental to avoid inflating the General Fund budgets of the Departments. This section also includes expenses related to interdepartmental transfers and PVT street lights. There are no staff assigned to this Department.

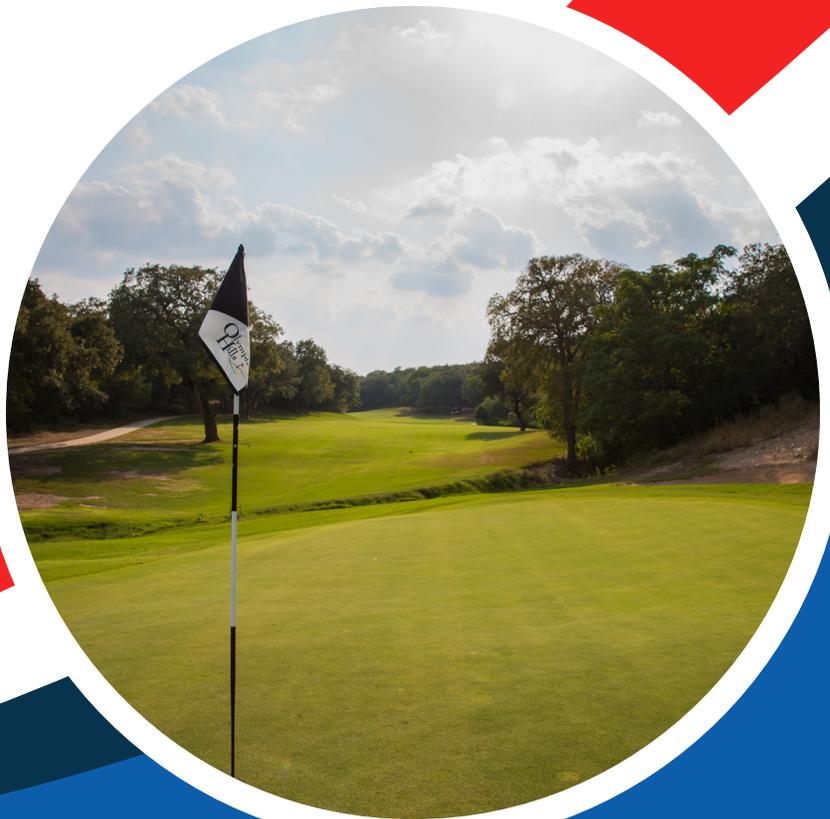
**CITY OF UNIVERSAL CITY - GENERAL FUND NON-DEPARTMENTAL
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

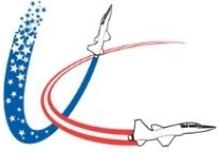
NON-DEPARTMENTAL	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
TELEPHONES	-	-	-	17,000
ELECTRICITY EXPENSE	-	-	-	40,000
ELECTRICITY EXPENSE PVT STREETLIGHTS	-	-	-	134,400
INTERNET EXPENSE	-	-	-	30,000
CABLE TV EXPENSE	-	-	-	1,000
Total Utilities	-	-	-	222,400
BUILDING MAINTENANCE	-	-	-	572,000
INSURANCE AND BONDS	-	-	-	1,015,000
WORKER'S COMPENSATION	-	-	-	135,200
WORKER'S UNEMPLOYMENT INS	-	-	-	20,000
Total Contract Services	-	-	-	1,742,200
PROMOTION-DEVELOPMENT	-	-	-	25,000
TRANSFER OUT TO CAPITAL REPLACEMENT	-	-	-	398,201
Total Other/ Uses	-	-	-	423,201
Total General Fund Non-departmental	-	-	-	2,387,801



ENTERPRISE FUNDS

- Utility
- Stormwater
- Golf Course





UTILITY FUND DEPARTMENTS

- Public Works
- Utilities Administration
- Water
- Sewer



**CITY OF UNIVERSAL CITY - UTILITY FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Adopted Budget
REVENUE SUMMARY				
WATER REVENUE	5,395,517	4,427,584	3,700,814	4,659,477
SEWER REVENUE	4,478,662	4,579,135	3,189,988	4,886,885
UTILITY FEES & RENTS	790,287	811,318	567,342	779,349
INTEREST/OTHER REVENUE	144,859	841,409	449,751	581,938
OTHER/SOURCE USES	-	-	-	5,419,602
TOTAL REVENUE	10,809,324	10,659,446	7,907,895	16,327,251
EXPENDITURE SUMMARY				
PUBLIC WORKS	1,229,945	1,458,074	639,488	1,089,960
ADMINISTRATION	300,971	306,396	153,286	350,594
WATER DEVELOPMENT	1,969,254	2,783,263	1,630,047	2,705,350
SEWER DEVELOPMENT	3,019,984	2,990,902	1,584,165	3,290,337
NON-DEPARTMENTAL	-	-	-	869,858
DEBT SERVICE	1,107,576	1,442,408	340,946	1,443,799
CAPITAL PROJECTS	2,752,111	1,677,353	-	6,577,353
TOTAL EXPENDITURES	10,379,841	10,658,396	4,347,933	16,327,251
REVENUE OVER/(UNDER) EXPENDITURES	429,484	1,050	3,559,962	0

CITY OF UNIVERSAL CITY - UTILITY FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024

REVENUES					
WATER REVENUE					
	RESIDENTIAL WATER	3,030,646	2,742,497	2,199,200	2,819,792
	COMMERCIAL IRRIGATION WATER	999,998	854,130	637,258	936,872
	COMMERCIAL WATER	79,785	78,210	65,709	76,107
	BLENDED WATER	537,361	490,305	423,095	602,166
	BLENDED WATER IRRIGATION	162,583	86,875	114,483	91,343
	COMMERCIAL IRRIGAT REUSE WATER	88,441	56,972	89,329	58,752
	WATER CONNECTION FEES	98,900	15,100	17,269	25,000
	WATER IMPACT FEES	345,056	53,812	117,641	-
	RES. WATER PAYMENT PENALTY	38,312	36,445	27,585	36,445
	MULTI-FAMILY WATER PMENT PENALTY	10,450	8,147	6,142	8,500
	COMM. WATER PMENT PENALTY	3,985	5,091	3,104	4,500
TOTAL WATER REVENUE		5,395,517	4,427,584	3,700,814	4,659,477
SEWER REVENUE					
	RESIDENTIAL SEWER	2,584,582	2,770,244	1,964,096	2,839,087
	COMMERCIAL SEWER	1,727,706	1,703,607	1,135,452	1,952,749
	BLENDED SEWER	58,012	42,980	39,349	47,737
	RES. SEWER PMT PENALTY	33,944	35,006	25,694	35,006
	WASTEWATER IMPACT FEE	59,721	14,992	17,374	-
	COMM. SEWER PMT PENALTY	14,695	12,306	8,023	12,306
TOTAL SEWER REVENUE		4,478,662	4,579,135	3,189,988	4,886,885
UTILITY FEES & RENTS					
	FEES AND SERVICE CHARGES	92,106	102,105	61,547	102,105
	GARBAGE PAYMENT PENALTY	18,883	19,054	15,613	23,000
	GARBAGE FRANCHISE FEE	167,810	163,412	134,099	165,000
	WATER TANK RENTAL AGREEMENT	147,889	166,403	93,808	128,900
	EAA MANAGEMENT FEE	359,601	356,221	259,493	356,221
	EAA PAYMENT PENALTY	3,997	4,123	2,781	4,123
TOTAL UTILITY FEES & RENTS		790,287	811,318	567,342	779,349
INTEREST/OTHER REVENUE					
	INTEREST INCOME	128,276	31,619	404,818	480,000
	OTHER INCOME	777	26,000	29,562	20,000
	CC PROCESSING	-	-	1,000	15,000
	VENDING MACHINE	630	920	313	920
	RECYCLING	13,655	12,225	12,573	13,500
	BRUSH CHIPPING	1,500	1,170	1,470	2,500
	BRUSH CHIPPING PENALTY	21	18	15	18
	PRIOR YEAR FUNDS	-	769,457	-	50,000
TOTAL INTEREST/OTHER REVENUE		144,859	841,409	449,751	581,938
OTHER SOURCES/USES					
	TRANSFER IN FROM ARPA FUND	-	-	-	1,098,665
	BOND BALANCES	-	-	-	4,320,937
TOTAL OTHER SOURCE/USES		-	-	-	5,419,602
TOTAL UTILITY REVENUE		10,809,324	10,659,446	7,907,895	16,327,251

CITY OF UNIVERSAL CITY - UTILITY FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024

EXPENDITURES					
	REGULAR PAY	980,331	1,105,919	734,865	1,227,140
	OVERTIME PAY	38,900	39,000	27,833	42,000
	HOLIDAY PAY	42,572	49,214	37,999	64,398
	LONGEVITY PAY	10,464	17,376	9,040	19,488
	CERTIFICATION PAY	9,800	10,800	8,850	14,400
	F.I.C.A.	65,250	75,113	13,851	84,780
	MEDICARE EXPENSE	15,310	17,567	11,523	19,828
	EMPLOYEE RETIREMENT	194,410	231,399	153,832	271,297
TOTAL PAYROLL		1,357,037	1,546,388	997,793	1,743,332
	TRAVEL EXPENSE	15	4,100	-	4,400
	UNIFORM ALLOWANCE	4,231	8,600	2,470	8,030
	UNIFORM MAINTENANCE	8,579	18,620	6,554	19,480
	TRAINING	10,420	17,125	12,691	20,600
	EMPLOYEE RECOGNITION	719	6,900	2,709	-
TOTAL ALLOWANCES		23,963	55,345	24,423	52,510
	TELEPHONE	10,231	11,324	7,079	-
	CELL PHONE/PAGERS	1,011	6,800	855	6,800
	RADIO SYSTEM MAINTENANCE	-	6,400	-	8,000
	POSTAGE	32,367	38,300	26,144	44,460
	PRINTING	21,450	27,330	16,605	27,020
	MEMBERSHIPS/SUBSCRIPTIONS	1,037	5,946	1,781	5,414
	UNCOLLECTIBLE ACCOUNTS	-	16,100	-	8,000
TOTAL COMMUNICATIONS		66,096	112,200	52,464	99,694
	ELECTRICITY EXPENSE	297,198	368,000	182,452	-
	GAS EXPENSE	4,275	6,175	4,803	8,600
	CABLE EXPENSE	1,220	1,300	685	-
TOTAL UTILITIES		302,693	375,475	187,939	8,600
	LEGAL SERVICES	54	5,000	4,092	6,000
	ENGINEER SERVICES	131,950	160,500	41,896	160,500
	PLANNING	91,354	150,000	20,729	150,000
	ADMINISTRATIVE TRANSFER TO GF	200,000	200,000	-	-
TOTAL SUPPORT SERVICES		423,358	515,500	66,717	316,500
	INSPECTIONS	905	1,400	-	1,400
	FIRST AID SUPPLIES	2,279	18,700	920	18,700
	MAINTENANCE VEHICLE	32,836	22,000	9,957	22,500
	MAINTENANCE MOBILE EQUIPMENT	65,692	36,200	34,488	45,915
	MAINTENANCE OTHER EQUIP.	6,483	17,500	2,620	22,000
	INSURANCE AND BONDS	172,488	171,600	102,795	-
	WORKERS COMPENSATION	21,312	17,000	10,870	-
	WORKERS UNEMPLOYMENT	465	5,000	-	-
	MAINTENANCE OF WATER SYSTEM	-	55,000	55,047	60,000
	WATER TANK REPAIRS	145,122	180,165	13,734	247,540
	TOILET REBATE PROGRAM	525	1,500	75	1,500
	SARA SEWAGE TREATMENT	1,336,750	1,245,729	820,805	1,450,402
	WASHING MACHINE REBATE	300	450	75	450
	MAINTENANCE SEWER SYSTEM	-	45,000	12,500	45,000
	CCMA SEWAGE TREATMENT	1,262,731	1,271,922	590,615	1,142,073
	SEWER SYSTEM STUDY	73,712	90,000	31,775	125,000
	EDWARDS AA MGMT/TCEQ MGMT	330,125	332,000	345,750	348,000
	CARRIZO PURCHASE	-	50,000	28,350	50,000
	WATER SYSTEM STUDY	38,864	40,000	22,875	40,000
	WATER METER TESTING	5,265	9,550	5,840	9,800

CITY OF UNIVERSAL CITY - UTILITY FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024

	PHYSICAL EXAMS	491	650	486	650
	EQUIPMENT RENTAL	775	14,500	2,423	16,000
	SECURITY	2,282	2,200	1,344	2,200
	GROUND WATER RIGHTS	12,862	189,010	10,500	230,000
	BANK FEES	88,768	83,000	18,104	65,000
	SARA REUSE WATER	68,268	66,165	49,623	66,165
	OTHER CONTRACT SERVICES	105,855	120,470	32,235	136,645
	LIVE OAK/MEADOW OAKS FEE	-	10,000	-	5,000
	TECHNOLOGY SERVICES	87,992	133,900	92,135	197,900
TOTAL CONTRACT SERVICES		3,863,148	4,230,611	2,295,941	4,349,840
	OPERATING SUPPLIES	93,155	175,500	83,595	182,000
	WATER METERS	96,515	160,000	157,268	269,295
	GASOLINE EXPENSE	31,067	55,400	14,387	55,400
	OFFICE SUPPLIES	3,125	6,500	1,765	-
	JANITORIAL SUPPLIES	2,015	4,000	3,848	5,000
	HAND TOOLS	2,779	8,400	5,049	8,650
TOTAL SUPPLIES AND MATERIALS		228,656	409,800	265,913	520,345
	VEHICLES	147,808	190,000	75,710	183,000
	MOBILE EQUIPMENT	-	-	-	95,000
	OFFICE EQUIPMENT - REAL PROPERTY	-	22,950	15,686	19,400
	FURNITURE & FIXTURES	-	6,250	-	15,100
	OTHER EQUIPMENT	64,295	31,196	5,958	32,920
	OTHER SOURCES	17,524	-	-	-
TOTAL REAL PROPERTY AND EQUIPMENT		212,103	250,396	97,353	345,420
	TELEPHONES	-	-	-	11,500
	ELECTRICITY EXPENSE	-	-	-	368,000
	CABLE TV EXPENSE	-	-	-	1,300
	AUDIT SERVICES	-	-	-	10,000
	BUILDING MAINTENANCE	-	-	-	69,800
	INSURANCE AND BONDS	-	-	-	176,748
	WORKER'S COMPENSATION	-	-	-	17,510
	WORKER'S UNEMPLOYMENT INS	-	-	-	5,000
	TRANSFER TO GENERAL FUND ADMINISTRATIVE FEES	-	-	-	205,000
	TRANSFER OUT TO CAPITAL REPLACEMENT	-	-	-	5,000
TOTAL UTILITY NON-DEPARTMENTAL		-	-	-	869,858

**CITY OF UNIVERSAL CITY - UTILITY FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

UTILITY FUND DEBT SERVICE

DEBT SERVICE - 2012 PRINCIPAL	310,000	325,000	-	335,000
DEBT SERVICE - 2012 INTEREST	52,600	40,200	20,100	27,200
DEBT SERVICE - 2012 FEES	400	400	200	400
DEBT SERVICE - 2015 PRINCIPAL	125,000	130,000	-	135,000
DEBT SERVICE - 2015 INTEREST	76,806	71,806	35,903	66,607
DEBT SERVICE - 2015 FEES	400	400	200	400
SARA DEBT SERVICE PRINCIPAL	140,000	145,000	145,000	145,000
SARA DEBT SERVICE INTEREST	27,600	24,878	13,131	22,109
DEBT SERVICE - 2017 PRINCIPAL	125,000	130,000	-	130,000
DEBT SERVICE FEES - 2017 INTEREST	76,231	72,482	36,241	68,581
DEBT SERVICE FEES - 2017 FEES	400	400	200	400
DEBT SERVICE - 2020 PRINCIPAL	155,000	155,000	-	160,000
DEBT SERVICE FEES - 2020 INTEREST	17,739	16,042	-	14,345
DEBT SERVICE FEES - 2020 FEES	400	400	-	400
DEBT SERVICE - 2022 PRINCIPAL	-	150,000	-	145,000
DEBT SERVICE FEES - 2022 INTEREST	-	180,000	89,971	192,957
DEBT SERVICE FEES - 2022 FEES	-	400	-	400

TOTAL DEBT SERVICE	1,107,576	1,442,408	340,946	1,443,799
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UTILITY FUND CAPITAL IMPROVEMENTS

SEWER LINE REHABILITATION - BOND FUNDS	527,111	527,111	-	2,027,111
WATER TANK PAINTING - BOND FUNDS	1,200,000	-	-	-
Well#10 1 million gallon tank replacement - BOND FUNDS	-	250,242	-	1,210,000
OLD PW YARD CAPITAL IMPROVEMENTS MULTI-YEAR	300,000	400,000	-	450,000
WELL # 9 UPGRADE REHABILITATION	225,000	-	-	-
ANNUAL WATER LINE REHAB PROJECT	250,000	250,000	-	250,000
ANNUAL SEWER LINE REHAB PROJECT	250,000	250,000	-	250,000
Walmart water line	-	-	-	350,000
Well #12 Development - BOND FUNDS	-	-	-	900,242
Centerbrook 3.9 acre Land Acquisition - BOND FUNDS	-	-	-	1,140,000

TOTAL CAPITAL IMPROVEMENTS	2,752,111	1,677,353	-	6,577,353
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**CITY OF UNIVERSAL CITY - PUBLIC WORKS
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

PUBLIC WORKS	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
REGULAR PAY	346,893	383,808	251,381	386,025
OVERTIME PAY	1,445	3,000	2,206	3,000
HOLIDAY PAY	9,982	17,304	12,618	20,315
LONGEVITY PAY	4,032	6,624	3,312	7,104
CERTIFICATION PAY	600	600	400	600
F.I.C.A.	21,560	25,466	4,419	25,857
MEDICARE EXPENSE	5,087	5,956	3,788	6,047
EMPLOYEE RETIREMENT	68,019	78,451	50,515	82,742
TOTAL PAYROLL	457,618	521,209	328,638	531,690
TRAVEL EXPENSE	15	500	-	500
UNIFORM ALLOWANCE	1,064	1,520	132	1,500
UNIFORM MAINTENANCE	7,910	7,340	6,005	8,200
TRAINING	3,445	4,000	3,630	4,000
EMPLOYEE RECOGNITION	719	2,000	2,675	-
TOTAL ALLOWANCES	13,153	15,360	12,442	14,200
TELEPHONE	9,043	9,500	6,240	-
POSTAGE	1,505	1,500	2,261	3,000
PRINTING	1,244	1,500	-	1,000
MEMBERSHIPS/SUBSCRIPTIONS	937	4,040	1,071	3,000
TOTAL COMMUNICATIONS	12,729	16,540	9,572	7,000
ELECTRICITY EXPENSE	-	20,000	-	-
GAS EXPENSE	4,275	6,175	4,803	8,600
CABLE EXPENSE	1,220	1,300	685	-
TOTAL UTILITIES	5,495	27,475	5,488	8,600
LEGAL SERVICES	54	5,000	4,092	6,000
ENGINEER SERVICES	131,950	160,500	41,896	160,500
PLANNING	91,354	150,000	20,729	150,000
ADMINISTRATIVE TRANSFER	200,000	200,000	-	-
TOTAL SUPPORT SERVICES	423,358	515,500	66,717	316,500

INSPECTIONS	905	1,400	-	1,400
MAINTENANCE VEHICLE	281	1,500	-	1,500
MAINTENACE OTHER EQUIP.	136	1,000	473	1,000
MAINTENANCE BUILDING	8,416	17,920	5,796	-
INSURANCE AND BONDS	172,488	171,600	102,795	-
WORKERS COMPENSATION	21,312	17,000	10,870	-
WORKERS UNEMPLOYMENT	465	5,000	-	-
FIRST AID SUPPLIES	2,279	18,700	920	18,700
PHYSICAL EXAMS	55	200	-	200
EQUIPMENT RENTAL	-	1,500	-	1,500
SECURITY	2,282	2,200	1,344	2,200
BANK FEES	600	-	-	-
OTHER CONTRACT SERVICES	3,421	20,070	1,257	20,070
TECHNOLOGY SERVICES	37,000	83,900	83,404	147,900
TOTAL CONTRACT SERVICES	249,640	341,990	206,858	194,470
OPERATING SUPPLIES	2,706	4,000	2,383	7,000
OFFICE SUPPLIES	2,350	3,000	969	-
JANITORIAL SUPPLIES	2,015	4,000	3,848	5,000
TOTAL SUPPLIES AND MATERIALS	7,072	11,000	7,201	12,000
OFFICE EQUIPMENT - REAL PROPERTY	-	4,500	2,572	3,000
FURNITURE & FIXTURES	-	1,500	-	1,000
OTHER EQUIPMENT	43,358	3,000	-	1,500
OTHER SOURCES/USES	17,524	-	-	-
TOTAL REAL PROPERTY AND EQUIPMENT	60,882	9,000	2,572	5,500
TOTAL PUBLIC WORKS	1,229,945	1,458,074	639,488	1,089,960



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**UTILITY FUND- 04
UTILITIES ADMINISTRATION - 5415**

The Utility Billing Department is responsible for managing and administering the billing and payment process for the various utility services provided by the City, such as water, sewer, and waste services. This typically includes maintaining accurate customer records, generating bills and statements, processing payments and refunds, and responding to customer inquiries and concerns. The Department is also responsible for implementing and enforcing billing policies and procedures, such as late fees, service disconnects, and payment plans, as well as providing assistance and support to customers who are experiencing financial hardship. Additionally, the department works closely with other City departments and external partners to ensure that utility billing practices are aligned with local regulations and industry standards. The goal of the Utility Billing Department is to ensure that customers are billed accurately and in a timely manner, while also promoting transparency, accountability, and customer satisfaction in the delivery of essential utility services.

**CITY OF UNIVERSAL CITY - ADMINISTRATION
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

UT ADMINISTRATION	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
REGULAR PAY	88,695	58,566	57,875	110,238
OVERTIME PAY	1,726	1,500	384	1,500
HOLIDAY PAY	4,310	4,310	3,175	5,512
LONGEVITY PAY	1,584	-	144	480
F.I.C.A.	5,889	3,991	1,168	7,299
MEDICARE EXPENSE	1,377	933	810	1,707
EMPLOYEE RETIREMENT	9,666	12,296	12,408	23,358
TOTAL PAYROLL	113,247	81,596	75,964	150,094
UNIFORM ALLOWANCE	21	1,200	211	500
TRAINING	-	1,000	1,975	2,000
EMPLOYEE RECOGNITION	-	500	-	-
TOTAL ALLOWANCES	21	2,700	2,186	2,500
POSTAGE	30,762	35,000	23,697	38,000
PRINTING	15,206	21,000	13,946	23,000
MEMBERSHIPS/SUBSCRIPTIONS	-	-	215	-
TOTAL COMMUNICATIONS	45,967	56,000	37,857	61,000
UNCOLLECTIBLE ACCOUNT	-	16,100	-	8,000
TOTAL SUPPORT SERVICES	-	16,100	-	8,000
MAINTENACE OTHER EQUIP.	-	500	-	500
BANK FEES	88,168	83,000	18,104	65,000
OTHER CONTRACT SERVICES	447	10,000	9,361	-
TECHNOLOGY SERVICES	50,992	50,000	8,731	50,000
TOTAL CONTRACT SERVICES	139,607	143,500	36,196	115,500
OPERATING SUPPLIES	1,354	2,500	1,069	4,000
OFFICE SUPPLIES	774	1,500	15	-
TOTAL SUPPLIES AND MATERIALS	2,128	4,000	1,083	4,000
OFFICE EQUIPMENT - REAL PROPERTY	-	1,250	-	4,500
FURNITURE & FIXTURES	-	1,250	-	5,000
TOTAL REAL PROPERTY AND EQUIPMENT	-	2,500	-	9,500
TOTAL UTILITY ADMINISTRATION EXPENDITURES	300,971	306,396	153,286	350,594



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**UTILITY FUND- 04
WATER/SEWER - 5420/5440**

The Water and Sewer Departments are responsible for providing safe and reliable water and wastewater services to the residents of the City. This includes sourcing, treating, and distributing clean water to homes and businesses, as well as discharging wastewater and sewage. The Departments are also responsible for maintaining and repairing the City's water and sewer infrastructure, including pipes, pumps, and treatment plants. Additionally, the Departments may implement water conservation and pollution prevention programs to ensure the sustainable use and protection of the City's water resources. The goal of the Water and Sewer Departments is to ensure that the community has access to clean water for drinking and other uses, adequate supplies to support emergency fire services, while also protecting public health and the environment through proper wastewater management.

BUDGET HIGHLIGHT

New Full-time Wastewater Serviceman

**CITY OF UNIVERSAL CITY - WATER
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

WATER	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
REGULAR PAY	444,341	509,528	348,863	553,795
OVERTIME PAY	29,018	25,000	21,732	28,000
HOLIDAY PAY	23,237	22,500	18,268	29,716
LONGEVITY PAY	3,840	8,544	4,480	9,504
CERTIFICATION PAY	6,200	7,200	6,400	11,400
F.I.C.A.	30,615	35,065	6,819	39,210
MEDICARE EXPENSE	7,161	8,201	5,665	9,170
EMPLOYEE RETIREMENT	94,952	108,024	75,021	125,471
TOTAL PAYROLL	639,365	724,062	487,249	806,266
TRAVEL EXPENSE	-	2,000	-	2,100
UNIFORM ALLOWANCE	3,001	4,950	2,043	5,100
UNIFORM MAINTENANCE	669	8,580	481	8,580
TRAINING	3,410	5,625	7,086	8,000
EMPLOYEE RECOGNITION	-	2,200	33	-
TOTAL ALLOWANCES	7,080	23,355	9,642	23,780
TELEPHONE	1,188	1,824	840	-
CELL PHONE/PAGERS	1,011	6,800	855	6,800
RADIO SYSTEM MAINTENANCE	-	6,400	-	8,000
POSTAGE	101	1,800	186	3,460
PRINTING	5,000	4,830	2,659	3,020
MEMBERSHIPS/SUBSCRIPTIONS	100	1,906	495	2,414
TOTAL COMMUNICATIONS	7,400	23,560	5,034	23,694
ELECTRICITY EXPENSE	297,198	348,000	182,452	-
TOTAL UTILITIES	297,198	348,000	182,452	-
MAINTENANCE VEHICLE	32,556	18,000	8,380	18,000
MAINTENANCE MOBILE EQUIPMENT	38,695	31,200	31,538	40,915
MAINTENANCE OTHER EQUIP.	6,347	10,000	2,147	14,500
MAINTENANCE BUILDING	14,339	20,000	3,678	-
MAINTENANCE OF WATER SYSTEM		55,000	55,047	60,000
WATER TANK REPAIRS	145,122	180,165	13,734	247,540
TOILET REBATE PROGRAM	525	1,500	75	1,500
WASHING MACHINE REBATE	300	450	75	450
EDWARDS AA MGMT/TCEQ MGMT	330,125	332,000	345,750	348,000
CARRIZO PURCHASE	-	50,000	28,350	50,000
WATER SYSTEM STUDY	38,864	40,000	22,875	40,000

CITY OF UNIVERSAL CITY - WATER
ADOPTED OPERATING BUDGET FISCAL YEAR 2024

WATER METER TESTING	5,265	9,550	5,840	9,800
PHYSICAL EXAMS	436	450	486	450
EQUIPMENT RENTAL	775	8,000	2,423	8,000
GROUND WATER RIGHTS	12,862	189,010	10,500	230,000
SARA REUSE WATER	68,268	66,165	49,623	66,165
OTHER CONTRACT SERVICES	70,728	69,400	21,617	96,575
LIVE OAK/MEADOW OAKS FEE	-	10,000	-	5,000
TOTAL CONTRACT SERVICES	765,206	1,090,890	602,138	1,236,895
OPERATING SUPPLIES	78,131	144,000	76,426	146,000
WATER METERS	96,515	160,000	157,268	269,295
GASOLINE EXPENSE	19,569	34,100	9,456	34,100
OFFICE SUPPLIES	-	2,000	781	-
HAND TOOLS	292	5,400	4,820	5,400
TOTAL SUPPLIES AND MATERIALS	194,508	345,500	248,750	454,795
VEHICLES	37,558	190,000	75,710	120,000
OFFICE EQUIPMENT - REAL PROPERTY	-	13,200	13,114	7,400
FURNITURE & FIXTURES	-	2,500	-	8,100
OTHER EQUIPMENT	20,937	22,196	5,958	24,420
TOTAL REAL PROPERTY AND EQUIPMENT	58,495	227,896	94,781	159,920
TOTAL WATER EXPENDITURES	1,969,254	2,783,263	1,630,047	2,705,350

**CITY OF UNIVERSAL CITY - SEWER DEVELOPMENT
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

SEWER DEVELOPMENT	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Adopted Budget
REGULAR PAY	100,402	154,017	76,746	177,082
OVERTIME PAY	6,711	9,500	3,510	9,500
HOLIDAY PAY	5,043	5,100	3,939	8,855
LONGEVITY PAY	1,008	2,208	1,104	2,400
CERTIFICATION PAY	3,000	3,000	2,050	2,400
F.I.C.A.	7,185	10,591	1,444	12,415
MEDICARE EXPENSE	1,685	2,477	1,259	2,903
EMPLOYEE RETIREMENT	21,773	32,628	15,889	39,727
TOTAL PAYROLL	146,806	219,521	105,942	255,282
TRAVEL EXPENSE	-	1,600	-	1,800
UNIFORM ALLOWANCE	144	930	84	930
UNIFORM MAINTENANCE	-	2,700	69	2,700
TRAINING	3,565	6,500	-	6,600
EMPLOYEE RECOGNITION	-	2,200	-	-
TOTAL ALLOWANCES	3,709	13,930	153	12,030
MAINTENANCE VEHICLE	-	2,500	1,578	3,000
MAINTENANCE MOBILE EQUIPMENT	26,997	5,000	2,950	5,000
MAINTENANCE OTHER EQUIP.	-	6,000	-	6,000
MAINTENANCE BUILDING	2,822	5,000	8,970	-
SARA SEWAGE TREATMENT	1,336,750	1,245,729	820,805	1,450,402
MAINTENANCE SEWER SYSTEM	-	45,000	12,500	45,000
CCMA SEWAGE TREATMENT	1,262,731	1,271,922	590,615	1,142,073
SEWER SYSTEM STUDY	73,712	90,000	31,775	125,000
EQUIPMENT RENTAL	-	5,000	-	6,500
OTHER CONTRACT SERVICES	31,259	21,000	-	20,000
TOTAL CONTRACT SERVICES	2,734,271	2,697,151	1,469,193	2,802,975
OPERATING SUPPLIES	10,964	25,000	3,718	25,000
GASOLINE EXPENSE	11,498	21,300	4,932	21,300
HAND TOOLS	2,486	3,000	229	3,250
TOTAL SUPPLIES AND MATERIALS	24,948	49,300	8,878	49,550
VEHICLES	110,250	-	-	63,000
MOBILE EQUIPMENT	-	-	-	95,000
OFFICE EQUIPMENT - REAL PROPERTY	-	4,000	-	4,500
FURNITURE & FIXTURES	-	1,000	-	1,000
OTHER EQUIPMENT	-	6,000	-	7,000
TOTAL REAL PROPERTY AND EQUIPMENT	110,250	11,000	-	170,500
TOTAL SEWER EXPENDITURES	3,019,984	2,990,902	1,584,165	3,290,337



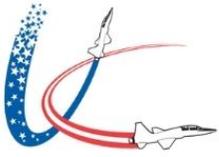
**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**UTILITY FUND-04
NON-DEPARTMENTAL**

The Non Departmental budget represents activities that are not budgeted within a specific Utility Fund department. These items are typically required to be funded and are therefore not subject to budget cuts. The expenditures are budgeted in Non-Departmental to avoid inflating the Utility Fund budgets of the Departments.

**CITY OF UNIVERSAL CITY - UTILITY NON-DEPARTMENTAL
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

UTILITY NON-DEPARTMENTAL	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Adopted Budget
TELEPHONES	-	-	-	11,500
ELECTRICITY EXPENSE	-	-	-	368,000
CABLE TV EXPENSE	-	-	-	1,300
Total Utilities	-	-	-	380,800
AUDIT SERVICES	-	-	-	10,000
BUILDING MAINTENANCE	-	-	-	69,800
INSURANCE AND BONDS	-	-	-	176,748
WORKER'S COMPENSATION	-	-	-	17,510
WORKER'S UNEMPLOYMENT INS	-	-	-	5,000
Total Contract Services	-	-	-	279,058
TRANSFER TO GENERAL FUND ADMINISTRATIVE FEES	-	-	-	205,000
TRANSFER OUT TO CAPITAL REPLACEMENT	-	-	-	5,000
Total Other/ Uses	-	-	-	210,000
Total Utility Non-departmental	-	-	-	869,858



STORMWATER FUND DEPARTMENTS

- Stormwater





**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**STORMWATER FUND-09
STORMWATER -5345**

The Stormwater department is responsible for managing and maintaining the City's stormwater system which includes the infrastructure and facilities used to manage rainfall and runoff from storms. This includes managing storm drains, detention and retention ponds, culverts, and other drainage systems that help to prevent flooding and erosion in the community. The Department is also responsible for regulating the use of chemicals and other pollutants that can enter the stormwater system, as well as developing and implementing strategies to mitigate the impact of stormwater on local water resources and ecosystems. Additionally, the Department may work closely with other City departments and community organizations to educate residents about the importance of stormwater management and promote sustainable practices to reduce the impact of stormwater runoff. The goal of the Stormwater Department is to protect public health and safety by minimizing the risk of flooding and other storm-related hazards, while also preserving the quality of the City's water resources and natural environment.

**CITY OF UNIVERSAL CITY - STORMWATER FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

		2021-2022	2022-2023	2022-2023	2023-2024
		Actual	Budget	Actual	Adopted Budget
	REVENUES				
WATER REVENUE					
	RESIDENTIAL	322,210	384,567	257,535	392,601
	MULTI-FAMILY	78,462	94,134	59,458	94,729
	COMMERCIAL	292,997	325,189	221,362	326,032
	RES. STORMWATER PAYMENT PENALTY	1,703	-	-	4,320
	MULTIFAMILY STORMWATER PAYMENT PENALTY	-	-	-	720
	COMM. STORMWATER PMENT PENALTY	4,091	4,320	3,310	1,980
TOTAL WATER REVENUE		697,145	808,210	541,665	820,382
INTEREST/OTHER REVENUE					
	INTEREST INCOME	5,200	1,356	5,841	30,270
	OTHER INCOME	1,000	-	-	-
	Transfer In - GC CIP Hole 8 & 9	-	650,000	-	450,000
	PRIOR PERIOD FUNDS	300,000	-	-	154,187
	USE OF FUND BALANCE	-	-	-	650,000
TOTAL INTEREST/OTHER REVENUE		306,200	651,356	5,841	1,284,457
DONATIONS/CONTRIBUTIONS					
	RECYCLING DONATIONS	-	1,000	170	1,000
TOTAL DONATIONS/CONTRIBUTIONS		-	1,000	170	1,000
TOTAL STORMWATER REVENUE		1,003,345	1,460,566	547,677	2,105,839

**CITY OF UNIVERSAL CITY - STORMWATER FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

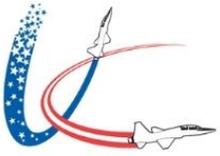
EXPENDITURES

	REGULAR PAY	123,371	138,141	90,618	145,922
	OVERTIME PAY	4,744	2,000	4,069	5,000
	HOLIDAY PAY	5,804	3,800	4,712	-
	LONGEVITY PAY	1,248	2,688	1,344	2,880
	CERTIFICATION PAY	2,400	2,400	1,600	2,400
	F.I.C.A.	8,478	9,091	1,720	9,685
	MEDICARE EXPENSE	1,982	2,126	1,473	2,265
	EMPLOYEE RETIREMENT	25,780	28,006	18,637	30,990
TOTAL PAYROLL		173,807	188,252	124,173	199,142
	TRAVEL EXPENSE	812	3,500	-	3,500
	LICENSE/CERTIFICATIONS	-	365	-	365
	UNIFORM RENTAL/JACKETS	165	800	-	800
	TRAINING	100	4,495	-	3,100
	EMPLOYEE RECOGNITION	-	1,000	-	-
TOTAL ALLOWANCES		1,077	10,160	-	7,765
	CELL PHONE/PAGERS	879	800	1,068	1,456
	RADIO SYSTEM MAINT.	-	3,200	-	5,496
	POSTAGE	-	100	-	100
	PRINTING	-	200	-	200
	NEWSPAPER PUBLICATIONS	2,426	1,000	-	1,000
	MEMBERSHIPS/SUBSCRIPTIONS	105	1,250	100	1,250
TOTAL COMMUNICATIONS		3,410	6,550	1,168	9,502
	ADMINISTRATIVE TRANSFER	50,000	50,000	-	51,000
TOTAL SUPPORT SERVICES		50,000	50,000	-	51,000
	MAINTENANCE VEHICLES	3,487	1,500	95	1,500
	MAINTENANCE OTHER EQUIP.	3,221	5,000	1,716	5,000
	INSURANCE AND BONDS	15,237	16,000	10,731	16,480
	WORKERS UNEMPLOYMENT	18	288	-	297
	ENGINEERING SERVICES	19,697	175,480	17,744	175,400
	TECHNOLOGY SERVICES	57,178	-	16,901	49,466
TOTAL CONTRACT SERVICES		98,837	198,268	47,188	248,143
	OPERATING SUPPLIES	2,169	8,000	1,164	8,000
	GASOLINE	1,799	6,200	50	6,200
	OFFICE SUPPLIES	-	600	-	600
	HAND TOOLS	218	500	-	500
	HOUSEHOLD HAZARDOUS WASTE	10,553	12,300	11,497	12,300
	FALL/SPRING CLEANUP	1,647	12,700	1,642	12,700
	CREEK CLEANUP	10,223	-	7,286	1,500
TOTAL SUPPLIES AND MATERIALS		26,607	40,300	21,639	41,800
	VEHICLES	28,131	28,100	18,654	45,000
	OFFICE EQUIPMENT	-	800	-	9,187
	FURNITURE & FIXTURES	-	500	-	500
	OTHER EQUIPMENT	23,023	23,000	-	-
TOTAL REAL PROPERTY AND EQUIPMENT		51,154	52,400	18,654	54,687

**CITY OF UNIVERSAL CITY - STORMWATER FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

STORMWATER CAPITAL IMPROVEMENTS

CIBOLO CREEK PROPERTY CLEARING/FENCING	9,000	-	-	40,000
2022 CDBG PARKVIEW PROJECT (PHASE 17) WEST BYRD 2	-	-	-	-
2021 CDBG PHASE 16	697,105	-	-	-
PERSIA STORM DRAINAGE PROJECT	-	290,500	-	-
GOLF COURSE HOLE 8 & 9 STORM DRAINAGE PROJECT	4,589	686,706	-	1,123,800
OAK MEADOWS DRAINAGE PROJECT	-	-	-	250,000
2023 CDBG IVY LANE DRAINAGE PROJECT	-	-	-	80,000
TOTAL STORMWATER CAPITAL IMPROVEMENTS	710,694	977,206	-	1,493,800
TOTAL STORMWATER EXPENDITURES	1,115,587	1,523,136	212,823	2,105,839
REVENUE OVER/(UNDER) EXPENDITURES	(112,241)	(62,570)	334,854	0



GOLF FUND DEPARTMENTS

- General Administration
- Course & Grounds
- Cart Barn
- Pro Shop
- Range
- Food & Beverage
- Marketing



**CITY OF UNIVERSAL CITY - GOLF COURSE FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Adopted Budget
REVENUE SUMMARY				
GENERAL AND ADMIN	110,404	1,708,000	1,233,529	1,311,500
COURSE AND GROUNDS	1,679,704	1,631,000	666,757	1,807,000
GOLF/PRO SHOP	111,197	111,000	21,795	144,000
RANGE	95,752	90,000	59,189	100,000
FOOD AND BEVERAGE	839,744	845,000	247,242	833,000
MARKETING	-	-	-	112,000
TOTAL REVENUE	2,836,801	4,385,000	2,228,511	4,307,500
EXPENDITURE SUMMARY				
GENERAL AND ADMIN	764,911	1,699,625	196,596	1,572,850
COURSE AND GROUNDS	982,866	1,161,941	716,660	1,300,987
CARTS	232,072	191,317	137,942	175,709
GOLF/PRO SHOP	287,526	234,122	183,410	281,669
RANGE	4,801	43,500	30,968	46,100
FOOD AND BEVERAGE	864,000	696,795	537,004	799,574
MARKETING	96,341	110,000	19,368	112,000
TOTAL EXPENDITURES	3,232,517	4,137,299	1,821,948	4,288,888
REVENUE OVER/(UNDER) EXPENDITURES	(395,716)	247,701	406,564	18,612

**CITY OF UNIVERSAL CITY - GOLF COURSE FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

		REVENUES			
GOLF COURSE REVENUE					
	OTHER G&A INCOME	15,431	16,500	-	16,500
	TRANSFER IN	-	110,000	-	-
	VENUE TAX REVENUE	-	1,500,000	1,153,529	1,200,000
	INTEREST INCOME	14,973	1,500	-	15,000
	GREEN FEES	1,505,791	1,500,000	533,161	1,672,000
	RANGE FEES	95,752	90,000	59,189	100,000
	ADVANTAGE PROGRAM	103,979	115,000	68,007	90,000
	OTHER COURSE & GROUND INCOME	18,992	16,000	557	15,000
	TOURNAMENT GREEN FEES	47,958	-	61,660	30,000
	CART FEES	-	-	3,372	-
	CARTTRAC	2,984	-	-	-
	CLOTHING	20,497	25,000	6,588	32,000
	ACCESSORIES	12,587	13,500	1,740	31,000
	BALLS/GLOVES	69,560	65,000	11,845	66,000
	CLUBS	2,090	1,500	374	2,000
	CLUB RENTAL	6,462	6,000	1,247	13,000
	FOOD CLUBHOUSE	76,702	78,000	15,617	80,000
	FOOD BANQUET	222,959	195,000	85,220	200,000
	BEVERAGE CLUBHOUSE	41,140	36,000	6,721	38,000
	BEVERAGE BANQUET	7,593	12,000	1,849	9,000
	BEER CLUBHOUSE	206,592	210,000	41,400	215,000
	BEER BANQUET	30,120	29,000	9,752	26,000
	LIQUOR CLUBHOUSE	117,951	130,000	30,779	120,000
	LIQUOR BANQUETS	25,407	29,000	14,615	30,000
	EVENT REVENUE	111,279	126,000	41,289	115,000
	BILLBOARD REVENUE	80,000	80,000	80,000	80,000
	TRANSFER FROM HOTEL MOTEL	-	-	-	112,000
TOTAL REVENUE		2,836,801	4,385,000	2,228,511	4,307,500

**CITY OF UNIVERSAL CITY - GOLF COURSE FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

EXPENDITURES

	REGULAR PAY	323,402	822,259	595,312	791,969
	HOURLY	838,089	270,291	221,256	348,289
	OVERTIME PAY	30,136	32,950	19,609	24,500
	HOLIDAY PAY	17,660	25,500	22,629	29,000
	LONGEVITY PAY	4,272	13,824	4,632	13,008
	F.I.C.A.	73,365	72,218	15,387	74,820
	MEDICARE EXPENSE	17,109	16,890	12,302	17,498
	EMPLOYEE RETIREMENT	131,955	147,002	89,381	198,532
TOTAL PAYROLL		1,435,988	1,400,935	980,508	1,497,616
	TRAVEL EXPENSE	170	200	109	5,700
	TRAINING	274	7,000	1,935	5,000
TOTAL ALLOWANCES		444	7,200	2,044	10,700
	TELEPHONE	2,793	3,000	2,431	4,000
	RADIO SYSTEM MAINTENANCE	216	450	-	450
	POSTAGE	56	300	-	300
	MEMBERSHIPS/SUBSCRIPTIONS	8,182	16,550	6,397	18,000
TOTAL COMMUNICATIONS		11,247	20,300	8,828	22,750
	ELECTRICITY EXPENSE	53,274	45,000	20,829	46,500
	GAS EXPENSE	3,960	4,000	3,012	4,000
	WATER EXPENSE	967	900	896	1,200
	INTERNET EXPENSE	4,813	4,900	6,096	10,000
TOTAL UTILITIES		63,014	54,800	30,833	61,700
	GOLF INTEREST EXP	6,929	22,000	7,393	25,000
	LOAN PAYMENTS	194,807	133,000	100,565	109,392
	TAXES/LICENSES	21,150	12,700	-	12,700
	ADMINISTRATIVE TRANSFER	-	302,879	-	310,000
	TRANSFER TO STORMWATER	-	650,000	-	450,000
TOTAL SUPPORT SERVICES		222,887	1,120,579	107,959	907,092

**CITY OF UNIVERSAL CITY - GOLF COURSE FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

	ADVERTISING	96,341	110,000	19,368	112,000
	INSPECTIONS	-	500	376	500
	MAINTENANCE OTHER EQUIP	45,180	60,500	30,257	45,500
	MAINTENANCE BUILDING	29,194	27,100	34,652	577,000
	INSURANCE AND BONDS	101,957	95,000	66,235	100,000
	WORKERS COMPENSATION	19,571	15,000	10,034	20,000
	PHYSICAL EXAMS	6,950	6,000	2,614	5,500
	APPLICANT PROCESSING	-	-	3,213	-
	HSA CONTRIBUTION	1,257	900	-	1,200
	FIRST AID SUPPLIES	1,417	1,400	1,147	1,500
	EQUIPMENT RENTAL	6,086	6,000	4,178	6,500
	EQUIPMENT LEASE	19	84,000	24,563	118,000
	SECURITY	6,127	6,000	4,297	10,000
	BANK FEES	5,301	5,000	-	3,500
	OTHER CONTRACT SERVICES	3,339	4,800	4,544	6,000
	COMPUTER SUPPLIES	-	1,000	-	-
	TECHNOLOGY SERVICES	6,113	5,300	14,586	6,400
	LAUNDRY/UNIFORMS	8,944	10,300	4,601	10,300
	CART REPAIRS	7,075	5,000	7,186	10,000
	TEMP STAFF	3,951	2,000	1,121	-
TOTAL CONTRACT SERVICES		348,823	445,800	232,974	1,033,900
	ENTERTAINMENT	11,670	9,000	3,630	9,000
	OPERATING SUPPLIES	25,017	60,500	50,317	62,500
	OFFICE SUPPLIES	1,004	2,000	574	-
	OTHER EXPENSES	17,211	9,000	990	5,500
	JANITORIAL SUPPLIES	8,903	8,000	6,771	9,000
	RANGE BALLS	381	4,000	3,917	10,000
	RANGE SUPPLIES	-	-	-	600
TOTAL SUPPLIES AND MATERIALS		64,186	92,500	66,199	96,600
	CHEMICAL FERTILIZER	24,527	28,000	29,502	36,000
	FERTILIZER	29,772	24,000	23,791	34,000
	GAS/OIL	25,320	40,000	10,006	40,000
	IRRIGATION	14,330	8,000	14,791	13,500
	LANDSCAPE	19,923	22,800	7,511	35,000
	SAND/TOPDRESS	8,484	6,000	5,751	
	SEED	2,303	5,200	5,200	19,000
	SMALL TOOLS	1,462	1,500	1,578	1,500
	WATER	91,667	100,000	75,000	100,000
TOTAL GROUND MAINTENANCE		217,789	235,500	173,129	279,000
	MERCHANDISE	51,840	40,000	33,559	90,000
	COGS - FOOD	138,127	85,000	78,347	112,000
	COGS - BEVERAGE	24,865	18,000	13,471	25,850
	COGS - BEER	77,491	54,270	35,338	67,480
	COGS - LIQUOR	46,314	31,320	23,878	37,500
TOTAL COST OF GOODS SOLD		338,636	228,590	184,593	332,830
	HANDICAP	-	500	-	500
TOTAL GOLF/PRO SHOP		-	500	-	500

**CITY OF UNIVERSAL CITY - GOLF COURSE FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

BAR SUPPLIES	-	1,000	1,479	1,000
CLEANING SUPPLIES	-	-	177	200
FLOWERS/DRECORATIONS	442	4,000	1,550	5,000
KITCHEN SUPPLIES	13,917	9,000	4,562	15,000
LINENS	25,850	25,000	18,414	25,000
TOTAL BAR, FOOD AND BEVERAGE	40,209	39,000	26,183	46,200
2008 REFINANCING OF 97 CERT. - PRIN	455,000	474,000	-	-
2008 REFINANCING OF 97 CERT. - INT	34,094	17,396	8,698	-
FEES	200	200	-	-
TOTAL DEBT SERVICE	489,294	491,596	8,698	-
TOTAL GOLF COURSE EXPENDITURES	3,232,517	4,137,299	1,821,948	4,288,888
REVENUE OVER/(UNDER) EXPENDITURES	(395,716)	247,701	406,564	18,612

**CITY OF UNIVERSAL CITY - GENERAL AND ADMIN
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

GENERAL AND ADMIN	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Adopted Budget
REVENUE				
OTHER G&A INCOME	15,431	16,500	-	16,500
TRANSFER IN GF	-	110,000	-	-
TRANSFER IN VENUE TAX REVENUE	-	1,500,000	1,153,529	1,200,000
BILLBOARD REVENUE	80,000	80,000	80,000	80,000
INTEREST INCOME	14,973	1,500	-	15,000
TOTAL REVENUE	110,404	1,708,000	1,233,529	1,311,500
EXPENDITURES				
TRAVEL	-	-	109	5,500
TELEPHONE	2,793	3,000	2,431	4,000
RADIO SYSTEM MAINTENANCE	216	450	-	450
POSTAGE	56	300	-	300
MEMBERSHIPS/SUBSCRIPTIONS	5,436	10,000	5,865	11,000
TOTAL COMMUNICATIONS	8,500	13,750	8,405	21,250
ELECTRICITY EXPENSE	53,274	45,000	20,829	46,500
GAS EXPENSE	3,960	4,000	3,012	4,000
WATER EXPENSE	967	900	896	1,200
INTERNET EXPENSE	4,813	4,900	6,096	10,000
TOTAL UTILITIES	63,014	54,800	30,833	61,700
TAXES/LICENSES	18,500	10,000	-	10,000
ADMINISTRATIVE TRANSFER TO GENERAL FUND	-	302,879	-	310,000
TOTAL SUPPORT SERVICES	18,500	312,879	-	320,000
INSPECTIONS	-	500	376	500
MAINTENANCE OTHER EQUIP	1,544	3,000	158	2,000
MAINTENANCE BUILDING	27,538	25,600	33,296	550,000
INSURANCE AND BONDS	101,957	95,000	66,235	100,000
WORKERS COMPENSATION	19,571	15,000	10,034	20,000
FIRST AID SUPPLIES	1,417	1,400	1,147	1,500
SECURITY	6,127	6,000	4,297	10,000
BANK FEES	5,301	5,000	-	3,500
OTHER CONTRACT SERVICES	3,339	4,800	4,544	6,000
COMPUTER SUPPLIES	-	1,000	-	-
LAUNDRY/UNIFORMS	101	-	-	-
TECHNOLOGY SERVICES	6,113	5,300	14,586	6,400
TOTAL CONTRACT SERVICES	173,009	162,600	134,673	699,900
OPERATING SUPPLIES	4,370	4,000	6,642	8,000
OTHER EXPENSES	(1,682)	-	-	3,000
OFFICE SUPPLIES	1,004	2,000	574	-
JANITORIAL SUPPLIES	8,903	8,000	6,771	9,000
TOTAL SUPPLIES AND MATERIALS	12,595	14,000	13,987	20,000
TRANSFER OUT TO STORMWATER	-	650,000	-	450,000
TOTAL INTERFUND TRANSFER	-	650,000	-	450,000

**CITY OF UNIVERSAL CITY - GENERAL AND ADMIN
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

2008 REFINANCING OF 97 CERT. - PRIN	455,000	474,000	-	-
2008 REFINANCING OF 97 CERT. - INT	34,094	17,396	8,698	-
FEES	200	200	-	-
TOTAL DEBT SERVICE	489,294	491,596	8,698	-
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TOTAL GENERAL AND ADMIN EXPENDITURES	764,911	1,699,625	196,596	1,572,850
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REVENUE OVER/(UNDER) EXPENDITURES	(654,507)	8,375	1,036,933	(261,350)
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**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GOLF FUND-07
COURSE & GROUNDS - 5910**

The Course and Grounds Department prepares, maintains, and repairs tees, greens, roughs, fairways, sand traps, creeks, and ponds. The Department also Oversees the planting, watering, mowing, weeding, trimming and renovation of turf and landscaping. Additionally, the Department operates and maintains vehicles, tools and equipment including but not limited to hand tools, commercial mower (rotary and reel), weed eater, blower, chain saw, pickup truck, trailers, utility vehicles, and golf carts, in accordance with all safety regulations and procedures. When necessary, the Department clears trash, brush, weeds and debris from grounds and facilities. Other daily activities include setting tee markers, cups, and rakes bunkers in accordance with golf course play standards.

**CITY OF UNIVERSAL CITY - COURSE AND GROUNDS
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

COURSE AND GROUNDS REVENUE	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Budget	Actual	Adopted Budget
GREEN FEES	1,505,791	1,500,000	533,161	1,672,000
ADVANTAGE PROGRAM	103,979	115,000	68,007	90,000
OTHER COURSE & GROUND INCOME	18,992	16,000	557	15,000
TOURNAMENT GREEN FEES	47,958	-	61,660	30,000
CART FEES	-	-	3,372	-
CARTTRAC	2,984	-	-	-
TOTAL REVENUE	1,679,704	1,631,000	666,757	1,807,000
EXPENDITURES				
REGULAR PAY	205,923	416,357	294,958	458,028
HOURLY	342,210	165,074	89,922	142,190
OVERTIME PAY	12,426	21,450	6,690	13,000
HOLIDAY PAY	9,227	15,500	12,678	18,000
LONGEVITY PAY	3,216	8,736	3,288	8,352
F.I.C.A.	34,661	38,881	7,292	39,653
MEDICARE EXPENSE	8,116	9,093	5,786	9,274
EMPLOYEE RETIREMENT	76,101	88,250	52,871	126,891
TOTAL PAYROLL	691,880	763,341	473,484	815,387
TRAVEL EXPENSE	170	200	-	200
TRAINING	16	500	125	500
TOTAL ALLOWANCES	186	700	125	700
MEMBERSHIPS/SUBSCRIPTIONS	605	5,000	640	5,000
TOTAL COMMUNICATIONS	605	5,000	640	5,000
MAINTENANCE OTHER EQUIP	31,881	51,000	25,240	35,000
MAINTENANCE BUILDING	1,656	1,500	1,356	27,000
PHYSICAL EXAMS	846	400	-	400
APPLICANT PROCESSING	-	-	3,213	
EQUIPMENT RENTAL	205	500	-	500
EQUIPMENT LEASE	19	84,000	24,563	118,000
LAUNDRY/UNIFORMS	7,409	8,000	3,833	8,000
TOTAL CONTRACT SERVICES	42,017	145,400	58,206	188,900
OPERATING SUPPLIES	11,489	12,000	11,076	12,000
OTHER EXPENSES	18,900	-	-	-
TOTAL SUPPLIES AND MATERIALS	30,389	12,000	11,076	12,000
CHEMICAL FERTILIZER	24,527	28,000	29,502	36,000
FERTILIZER	29,772	24,000	23,791	34,000
GAS/OIL	25,320	40,000	10,006	40,000
IRRIGATION	14,330	8,000	14,791	13,500
LANDSCAPE	19,923	22,800	7,511	35,000
SAND/TOPDRESS	8,484	6,000	5,751	
SEED	2,303	5,200	5,200	19,000
SMALL TOOLS	1,462	1,500	1,578	1,500
WATER	91,667	100,000	75,000	100,000
TOTAL GROUND MAINTENANCE	217,789	235,500	173,129	279,000
TOTAL COURSE AND GROUNDS EXPENDITURES	982,866	1,161,941	716,660	1,300,987
REVENUE OVER/(UNDER) EXPENDITURES	696,838	469,059	(49,904)	506,013



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GOLF FUND-07
CART BARN - 5920**

The Cart Barn Department operates and maintains golf carts to include charging batteries, washing and detailing in accordance with all safety regulations and procedures; identifies and reports problems requiring additional attention. The Department also assists in maintaining golf course grounds to include storing equipment, locking gates, picking practice areas, and cleaning the cart barn.

**CITY OF UNIVERSAL CITY - CARTS
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

	2021-2022 Actual	2022-2023 Budget	2022 - 2023 Actual	2023 - 2024 Adopted Budget
CARTS				
EXPENDITURES				
REGULAR PAY	9,994	-	13,132	-
HOURLY	9,143	26,676	5,415	26,676
OVERTIME PAY	289	-	312	-
HOLIDAY PAY	-	-	209	-
F.I.C.A.	1,222	1,654	346	1,654
MEDICARE EXPENSE	264	387	286	387
TOTAL PAYROLL	20,911	28,717	19,698	28,717
CART REPAIRS	7,075	5,000	7,186	10,000
PHYSICAL EXAMS	843	600	667	600
EQUIPMENT LEASE	194,807	133,000	100,565	109,392
EQUIPMENT LEASE INTEREST	6,929	22,000	7,393	25,000
TOTAL CONTRACT SERVICES	209,655	160,600	115,812	144,992
OPERATING SUPPLIES	606	500	2,272	500
OTHER EXPENSES	900	1,500	160	1,500
TOTAL SUPPLIES AND MATERIALS	1,506	2,000	2,432	2,000
TOTAL CARTS EXPENDITURES	232,072	191,317	137,942	175,709



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GOLF FUND-07
Pro Shop - 5930**

The Pro Shop Department oversees the operation of the City golf course pro shop, including greeting customers, scheduling play, collecting fees, merchandise sales, providing effective customer service, and basic facility and cart maintenance; greets golf course guests and provides prompt, courteous and friendly customer services to the public; in order to maintain positive customer relations. The Department collects greens fees and cart rental fees; accurately accounts for funds received, and reconciles cash register sales with daily sales report; prepares accounting reports for receipts and deposits as directed.

Additionally, the Pro Shop schedules tee times for daily golf course use and coordinates play; instructs guests in course rules and enforces rules and regulations governing golf course usage; preserves order in and around pro shop and premises; sells and promotes pro shop clothing, equipment, supplies and merchandise; straightens and stocks merchandise displays; and cleans facilities, cleans and inspects carts, and opens/closes facilities as needed. The Pro Shop also assists with special tournaments, youth programs and other programs designed to promote the public interest and participation in the sport of golf.

**CITY OF UNIVERSAL CITY - PRO SHOP
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

PRO SHOP	2021-2022 Actual	2022-2023 Budget	2022-2023 Budget	2023-2024 Adopted Budget
REVENUE				
CLOTHING	20,497	25,000	6,588	32,000
ACCESSORIES	12,587	13,500	1,740	31,000
BALLS/GLOVES	69,560	65,000	11,845	66,000
CLUBS	2,090	1,500	374	2,000
CLUB RENTAL	6,462	6,000	1,247	13,000
HANDICAP FEE	-	-	-	-
TOTAL REVENUE	111,197	111,000	21,795	144,000
EXPENDITURES				
REGULAR PAY	816	71,971	78,617	76,002
HOURLY	188,641	78,541	45,735	68,623
OVERTIME PAY	6,799	6,000	6,027	6,000
HOLIDAY PAY	4,085	3,500	2,869	4,000
LONGEVITY PAY	144	480	240	1,296
F.I.C.A.	12,360	9,950	2,337	9,667
MEDICARE EXPENSE	2,876	2,327	1,944	2,261
EMPLOYEE RETIREMENT	14,870	15,653	9,412	17,320
TOTAL PAYROLL	230,592	188,422	147,181	185,169
MEMBERSHIPS/SUBSCRIPTIONS	498	200	46	500
TOTAL COMMUNICATIONS	498	200	46	500
PHYSICAL EXAMS	1,213	2,000	310	1,500
LAUNDRY/UNIFORMS	786	1,000	-	1,000
TOTAL CONTRACT SERVICES	1,999	3,000	310	2,500
OPERATING SUPPLIES	203	-	1,557	2,000
OTHER EXPENSES	2,395	2,000	757	1,000
TOTAL SUPPLIES AND MATERIALS	2,598	2,000	2,314	3,000
MERCHANDISE	51,840	40,000	33,559	90,000
TOTAL COST OF GOODS SOLD	51,840	40,000	33,559	90,000
HANDICAP	-	500	-	500
TOTAL GOLF/PRO SHOP	-	500	-	500
TOTAL EXPENDITURES	287,526	234,122	183,410	281,669
REVENUE OVER/(UNDER) EXPENDITURES	(176,329)	(123,122)	(161,615)	(137,669)

**CITY OF UNIVERSAL CITY - RANGE
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

RANGE	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Adopted Budget
REVENUE				
RANGE FEES	95,752	90,000	59,189	100,000
TOTAL REVENUE	95,752	90,000	59,189	100,000
EXPENDITURES				
MAINTENANCE OTHER EQUIP	-	500	-	500
TOTAL CONTRACT SERVICES	-	500	-	500
OPERATING SUPPLIES	4,420	39,000	27,051	35,000
RANGE BALLS	381	4,000	3,917	10,000
RANGE SUPPLIES	-	-	-	600
TOTAL SUPPLIES AND MATERIALS	4,801	43,000	30,968	45,600
TOTAL REVENUE	95,752	90,000	59,189	100,000
TOTAL EXPENDITURES	4,801	43,500	30,968	46,100
REVENUE OVER/(UNDER) EXPENDITURES	90,951	46,500	28,221	53,900



**CITY OF UNIVERSAL CITY
2023/24 ANNUAL BUDGET**

**GOLF FUND-07
FOOD & BEVERAGE- 5950**

The Food & Beverage Department directs and oversees the food and beverage planning and services which includes menu planning and costs, preparation and presentation of food and drinks, and adherence to quality and safety standards. This Department plans, coordinates, and oversees all special events for the golf course. Additionally, the Department identifies marketing opportunities to promote food and beverage products; identifies marketing opportunities to promote special event use of the venue itself; and controls food and beverage purchases and inventories.

**CITY OF UNIVERSAL CITY - FOOD AND BEVERAGE
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

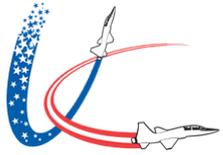
FOOD AND BEVERAGE	2021-2022	2022-2023	2022-2023	2023-2024
REVENUE	Actual	Budget	Actual	Adopted Budget
FOOD CLUBHOUSE	76,702	78,000	15,617	80,000
FOOD BANQUET	222,959	195,000	85,220	200,000
BEVERAGE CLUBHOUSE	41,140	36,000	6,721	38,000
BEVERAGE BANQUET	7,593	12,000	1,849	9,000
BEER CLUBHOUSE	206,592	210,000	41,400	215,000
BEER BANQUET	30,120	29,000	9,752	26,000
LIQUOR CLUBHOUSE	117,951	130,000	30,779	120,000
LIQUOR BANQUETS	25,407	29,000	14,615	30,000
WINE CLUBHOUSE	-	-	-	-
WINE BANQUETS	-	-	-	-
EVENT REVENUE	111,279	126,000	41,289	115,000
TOTAL REVENUE	839,744	845,000	247,242	833,000
EXPENDITURES				
REGULAR PAY	106,670	333,931	208,605	257,940
HOURLY	298,095	-	80,185	110,800
OVERTIME PAY	10,622	5,500	6,580	5,500
HOLIDAY PAY	4,348	6,500	6,874	7,000
LONGEVITY PAY	912	4,608	1,104	3,360
F.I.C.A.	25,122	21,733	5,413	23,845
MEDICARE EXPENSE	5,853	5,083	4,286	5,577
EMPLOYEE RETIREMENT	40,984	43,099	27,098	54,322
TOTAL PAYROLL	492,606	420,455	340,145	468,344
TRAINING	258	6,500	1,810	4,500
TOTAL ALLOWANCES	258	6,500	1,810	4,500
MEMBERSHIPS/SUBSCRIPTIONS	1,643	1,350	(154)	1,500
TOTAL COMMUNICATIONS	1,643	1,350	(154)	1,500
TAX/LICENSES	2,650	2,700	-	2,700
TOTAL SUPPORT SERVICES	2,650	2,700	-	2,700
MAINTENANCE OTHER EQUIP	11,755	6,000	4,859	8,000
HSA CONTRIBUTION	1,257	900	-	1,200
PHYSICAL EXAMS	4,049	3,000	1,638	3,000
EQUIPMENT RENTAL	5,881	5,500	4,178	6,000
LAUNDRY/UNIFORMS	647	1,300	768	1,300
TEMP STAFF	3,951	2,000	1,121	-
TOTAL CONTRACT SERVICES	27,540	18,700	12,564	19,500
ENTERTAINMENT	11,670	9,000	3,630	9,000
OPERATING SUPPLIES	3,930	5,000	1,719	5,000
OTHER EXPENSES	(3,302)	5,500	73	-
TOTAL SUPPLIES AND MATERIALS	12,298	19,500	5,422	14,000
COGS - FOOD	138,127	85,000	78,347	112,000

**CITY OF UNIVERSAL CITY - FOOD AND BEVERAGE
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

COGS - BEVERAGE	24,865	18,000	13,471	25,850
COGS - BEER	77,491	54,270	35,338	67,480
COGS - LIQUOR	46,314	31,320	23,878	37,500
TOTAL COST OF GOODS SOLD	286,796	188,590	151,034	242,830
BAR SUPPLIES	-	1,000	1,479	1,000
CLEANING SUPPLIES	-	-	177	200
FLOWERS/DRECORATIONS	442	4,000	1,550	5,000
KITCHEN SUPPLIES	13,917	9,000	4,562	15,000
LINENS	25,850	25,000	18,414	25,000
TOTAL BAR, FOOD AND BEVERAGE	40,209	39,000	26,183	46,200
TOTAL EXPENDITURES	864,000	696,795	537,004	799,574
	(24,256)	148,205	(289,762)	33,426

**CITY OF UNIVERSAL CITY - MARKETING
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

MARKETING REVENUES	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Adopted Budget
TRANSFER IN FROM HOTEL MOTEL	-	-	-	112,000
TOTAL MARKETING REVENUES	-	-	-	112,000
EXPENDITURES				
ADVERTISING	96,341	110,000	19,368	112,000
TOTAL CONTRACT SERVICES	96,341	110,000	19,368	112,000
TOTAL MARKETING EXPENDITURES	96,341	110,000	19,368	112,000
REVENUE OVER/(UNDER) EXPENDITURES	(96,341)	(110,000)	(19,368)	-



DEBT SERVICE FUNDS

- General Debt Service
- Utility Debt Service

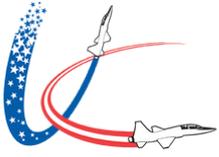


**CITY OF UNIVERSAL CITY
GENERAL FUND DEBT SERVICE FISCAL YEAR 2024**

	ACTUAL FY 2022	BUDGET FY 2023	ADOPTED BUDGET FY 2024
TAX REVENUES			
AD VALOREM	1,617,895	1,620,130	1,750,623
USE OF FUND BALANCE	-	-	388,377
TAX PENALTIES/INTEREST	8,770	8,500	8,750
TOTAL REVENUE	<u>1,626,665</u>	<u>1,628,630</u>	<u>2,147,750</u>
DEBT EXPENSES			
2013 CERTIFICATES OF OBLIGATION PRINCIPAL	55,000	-	-
2013 CERTIFICATES OF OBLIGATION INTEREST	34,700	-	-
FEES	400	-	-
DEFEASED - PAYOFF YEAR 2022			
2014 CERTIFICATES OF OBLIGATION PRINCIPAL	135,000	140,000	145,000
2014 CERTIFICATES OF OBLIGATION INTEREST	87,100	82,375	77,475
FEES	400	400	400
LIBRARY - PAYOFF YEAR 2034			
2015 REFUNDING (2007) PRINCIPAL	290,000	-	-
2015 REFUNDING (2007) INTEREST	57,825	-	-
FEES	400	-	-
DEFEASED - PAYOFF YEAR 2035			
2016 GO BONDS PRINCIPAL	220,000	225,000	230,000
2016 GO BONDS INTEREST	94,600	88,000	81,250
FEES	400	400	400
STREETS - PAYOFF YEAR 2036			
2019 GO & REFUNDING BONDS PRINCIPAL	440,000	455,000	465,000
2019 GO & REFUNDING BONDS INTEREST	239,800	222,200	213,100
FEES	400	400	400
STREETS - PAYOFF YEAR 2039			
2022 GO BONDS PRINCIPAL	-	250,000	340,000
2022 GO BONDS INTEREST	-	155,953	113,100
FEES	-	400	400
STREETS - PAYOFF YEAR 2042			
2023 GO BONDS PRINCIPAL	-	-	205,000
2023 GO BONDS INTEREST	-	-	275,825
FEES	-	-	400
STREETS - PAYOFF YEAR 2043			
TOTAL GENERAL FUND DEBT SERVICE	<u>1,656,025</u>	<u>1,620,128</u>	<u>2,147,750</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>(29,360)</u>	<u>8,502</u>	<u>-</u>

**CITY OF UNIVERSAL CITY - DEBT SERVICE
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

	2021-2022	2022-2023 Budget	2022-2023 Actual	2023-2024 Adopted Budget
UTILITY FUND - DEBT SERVICE				
DEBT SERVICE - 2012 PRINCIPAL	310,000	325,000	-	335,000
DEBT SERVICE - 2012 INTEREST	52,600	40,200	20,100	27,200
DEBT SERVICE - 2012 FEES	400	400	200	400
DEBT SERVICE - 2015 PRINCIPAL	125,000	130,000	-	135,000
DEBT SERVICE - 2015 INTEREST	76,806	71,806	35,903	66,607
DEBT SERVICE - 2015 FEES	400	400	200	400
SARA DEBT SERVICE PRINCIPAL	140,000	145,000	145,000	145,000
SARA DEBT SERVICE INTEREST	27,600	24,878	13,131	22,109
DEBT SERVICE - 2017 PRINCIPAL	125,000	130,000	-	130,000
DEBT SERVICE FEES - 2017 INTEREST	76,231	72,482	36,241	68,581
DEBT SERVICE FEES - 2017 FEES	400	400	200	400
DEBT SERVICE - 2020 PRINCIPAL	155,000	155,000	-	160,000
DEBT SERVICE FEES - 2020 INTEREST	17,739	16,042	-	14,345
DEBT SERVICE FEES - 2020 FEES	400	400	-	400
DEBT SERVICE - 2022 PRINCIPAL	-	150,000	-	145,000
DEBT SERVICE FEES - 2022 INTEREST	-	180,000	89,971	192,957
DEBT SERVICE FEES - 2022 FEES	-	400	-	400
TOTAL DEBT SERVICE	1,107,576	1,442,408	340,946	1,443,799
TOTAL UTILITY FUND - DEBT SERVICE	1,107,576	1,442,408	340,946	1,443,799



CAPITAL IMPROVEMENT FUNDS



**CITY OF UNIVERSAL CITY - CAPITAL IMPROVEMENTS PROGRAM
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

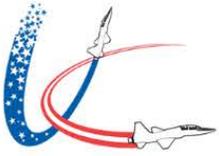
REVENUE	2020-2021	2021-2022	2022-2023 BUDGET	2023-2024 ADOPTED BUDGET
INTEREST/OTHER REVENUE	-	1,690,781	6,700	288,010
INTEREST - BONDS	2,324,085	2,324,085	-	-
OTHER INCOME EAST AVIATION BOND REIMB	-	2,649,529	2,149,158	2,020,310
2022 STREET BOND ROAD	-	-	3,120,000	3,000,000
CDBG GRANT AWARD (IVY LANE)	-	-	-	378,394
CDBG GRANT AWARD (HILLVIEW DRIVE)	-	-	-	300,000
TOTAL REVENUE	2,324,085	6,664,396	5,275,858	5,986,714
 GENERAL FUND - CAPITAL IMPROVEMENTS PROGRAM				
PARK IMPROVEMENTS (RED HORSE PARK PARKING LOT 1)		180,000	280,700	120,300
2016 STREET BOND ROAD RECONSTRUCTION	324,085	324,085	-	121,256
2019 EAST AVIATION STREET BOND (ANNUAL STREET MAINTENANCE)	2,000,000	2,930,950	2,149,158	2,149,158
2022 ANNUAL ROAD REPAIRS (CDBG IVY GRANT MATCH)	-	400,000	400,000	400,000
2022 STREET BOND ROAD RECONSTRUCTION	-	-	2,446,000	2,446,000
HILLVIEW DRIVE CDBG STREET IMPROVEMENTS	-	-	-	600,000
ANNUAL ALLEY RECONSTRUCTION (ALLEY C-5)	-	-	-	150,000
TOTAL CIP EXPENDITURES	-	2,829,361	5,275,858	5,986,714
REVENUES OVER/(UNDER) EXPENDITURES		179,831	-	-

**CITY OF UNIVERSAL CITY - CAPITAL IMPROVEMENTS
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

UTILITY FUND - CAPITAL IMPROVEMENTS	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 ADOPTED BUDGET
SEWER LINE REHABILITATION - BOND FUNDS	527,111	527,111	2,027,111
WATER TANK PAINTING - BOND FUNDS	1,200,000	-	-
Well #10 & #11 1 million gallon tank replacement - BOND FUNDS	-	250,242	1,210,000
OLD PW YARD CAPITAL IMPROVEMENTS MULTI-YEAR	300,000	400,000	450,000
WELL # 9 UPGRADE REHABILITAION	225,000	-	-
ANNUAL WATER LINE REHAB PROJECT	250,000	250,000	250,000
ANNUAL SEWER LINE REHAB PROJECT	250,000	250,000	250,000
Walmart water line		-	350,000
Well #12 Development - BOND FUNDS		-	900,242
Centerbrook 3.9 acre Land Acquisition - BOND FUNDS		-	1,140,000
TOTAL CAPITAL IMPROVEMENTS	2,752,111	1,677,353	6,577,353

**CITY OF UNIVERSAL CITY - STORMWATER CAPITAL IMPROVEMENTS
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

STORMWATER CAPITAL IMPROVEMENTS	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Adopted Budget
CIBOLO CREEK PROPERTY CLEARING/FENCING	9,000	-	-	40,000
2022 CDBG PARKVIEW PROJECT (PHASE 17) WEST BYRD 2	-	-	-	-
2021 CDBG PHASE 16	697,105	-	-	-
PERSIA STORM DRAINAGE PROJECT	-	290,500	-	-
GOLF COURSE HOLE 8 & 9 STORM DRAINAGE PROJECT	4,589	686,706	-	1,123,800
OAK MEADOWS DRAINAGE PROJECT	-	-	-	250,000
2023 CDBG IVY LANE DRAINAGE PROJECT	-	-	-	80,000
TOTAL STORMWATER CAPITAL IMPROVEMENTS	710,694	977,206	-	1,493,800



SPECIAL REVENUE FUNDS

- Court Technology
- Court Security
- Seized Assets
 - Federal
 - State
- Capital Replacement Funds
 - General
 - Utility
- PEG
- Hotel Motel Tax Fund
- Child Safety Fund
- Impact Fee Funds
 - Water
 - Sewer
- ARPA
- Venue Tax



**CITY OF UNIVERSAL CITY - MUNICIPAL COURT TECH FUND
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

	2021-2022	2022-2023	2023-2024
REVENUE	ACTUAL	BUDGET	ADOPTED
MUNICIPAL COURT TECH FEES	-	-	50,000
INTEREST INCOME	-	-	1,000
TOTAL MUNICIPAL COURT TECH REVENUE	-	-	51,000
EXPENDITURES			
COURT TECHNICAL EQUIPMENT	-	-	50,000
TOTAL MUNICIPAL COURT TECH EXPENDITURES	-	-	50,000
REVENUE OVER/(UNDER) EXPENDITURES	-	-	1,000

**CITY OF UNIVERSAL CITY - COURT BUILDING SECURITY FUND
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

	2021-2022	2022-2023	2023-2024
REVENUE	ACTUAL	BUDGET	ADOPTED
BLDG COURT SECURITY FEES	-	-	40,000
INTEREST INCOME	-	-	2,000
TOTAL COURT BUILDING SECURITY REVENUE	-	-	42,000
EXPENDITURES			
COURT SECURITY EXPENSES	-	-	30,000
TOTAL COURT BUILDING SECURITY EXPENDITURES	-	-	30,000
REVENUE OVER/(UNDER) EXPENDITURES	-	-	12,000

**CITY OF UNIVERSAL CITY - FED SEIZED ASSET FUND
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

	2021-2022	2022-2023	2023-2024
REVENUES	ACTUAL	BUDGET	ADOPTED
FEDERAL SEIZED ASSETS	-	-	-
INTEREST INCOME	-	-	2,500
TOTAL FED SEIZED ASSET REVENUE	-	-	2,500
EXPENDITURES			
SUPPLIES	-	-	2,500
TRAINING	-	-	-
EQUIPMENT	-	-	-
CONTROLLED SUBSTANCES STORAGE, PROTECTION & DE	-	-	-
TOTAL FED SEIZED ASSET EXPENDITURES	-	-	2,500
REVENUE OVER/(UNDER) EXPENDITURES	-	-	-

**CITY OF UNIVERSAL CITY - STATE SEIZED ASSET FUND
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

REVENUE	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 ADOPTED
CHAPTER 59 STATE SEIZED ASSETS	-	-	-
INTEREST INCOME	-	-	2,500
TOTAL STATE SEIZED ASSET REVENUE	-	-	2,500
EXPENDITURES			
SUPPLIES	-	-	2,500
TRAINING	-	-	-
EQUIPMENT	-	-	-
TOTAL STATE SEIZED ASSET EXPENDITURES	-	-	2,500
REVENUE OVER/(UNDER) EXPENDITURES	-	-	-

**CITY OF UNIVERSAL CITY - GENERAL FUND CAPITAL REPLACEMENT
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

REVENUE	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 ADOPTED
TRANSFER IN FROM GENERAL	-	-	398,201
INTEREST INCOME	-	-	-
TOTAL GENERAL FUND CAPITAL REPLACEMENT REVENUE	-	-	398,201
EXPENDITURES			
CAPITAL REPLACEMENT EXPENSES	-	-	-
TOTAL GENERAL FUND CAPITAL REPLACEMENT EXPENDITURES	-	-	-
REVENUE OVER/(UNDER) EXPENDITURES	-	-	398,201

**CITY OF UNIVERSAL CITY - UTILITY FUND CAPITAL REPLACEMENT
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

	2021-2022	2022-2023	2023-2024
REVENUE	ACTUAL	BUDGET	ADOPTED
TRANSFER IN FROM UTILITY	-	-	5,000
INTEREST INCOME	-	-	-
TOTAL UTILITY FUND CAPITAL REPLACEMENT REVENUE	-	-	5,000
EXPENDITURES			
CAPITAL REPLACEMENT EXPENSES	-	-	-
TOTAL UTILITY FUND CAPITAL REPLACEMENT EXPENDITURES	-	-	-
REVENUE OVER/(UNDER) EXPENDITURES	-	-	5,000

**CITY OF UNIVERSAL CITY - PEG
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

REVENUE	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 ADOPTED
FRANCHISE FEES	-	-	130,000
INTEREST INCOME	-	-	5,000
TOTAL PEG REVENUE	-	-	135,000
EXPENDITURES			
SUPPLIES	-	-	5,000
ADVERTISING	-	-	5,000
PEG CHANNEL			15,000
TOTAL PEG EXPENDITURES	-	-	25,000
REVENUE OVER/(UNDER) EXPENDITURES	-	-	110,000

**CITY OF UNIVERSAL CITY - HOTEL MOTEL TAX
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

REVENUE	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 ADOPTED
HOT TAX REVENUE	-	-	170,000
INTEREST INCOME	-	-	6,000
TOTAL HOTEL MOTEL TAX REVENUE	-	-	176,000
EXPENDITURES			
SUPPLIES	-	-	50,000
ADVERTISING	-	-	-
TRANSFER OUT TO GOLF COURSE			112,000
TOTAL HOTEL MOTEL TAX EXPENDITURES	-	-	162,000
REVENUE OVER/(UNDER) EXPENDITURES	-	-	14,000

**CITY OF UNIVERSAL CITY - CHILD SAFETY FUND
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

	2021-2022	2022-2023	2023-2024
REVENUE	ACTUAL	BUDGET	ADOPTED
CHILD SAFETY FEES	-	-	15,000
INTEREST INCOME	-	-	-
TOTAL MUNICIPAL COURT TECH REVENUE	-	-	15,000
EXPENDITURES			
CHILD SAFETY EXPENSES	-	-	5,000
TOTAL MUNICIPAL COURT TECH EXPENDITURES	-	-	5,000
REVENUE OVER/(UNDER) EXPENDITURES	-	-	10,000

**CITY OF UNIVERSAL CITY - WATER IMPACT FEES
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

REVENUE	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 ADOPTED
WATER IMPACT FEES	-	-	135,000
INTEREST INCOME	-	-	-
TOTAL WATER IMPACT FEES REVENUE	-	-	135,000
EXPENDITURES			
WATER IMPACT EXPENSES	-	-	-
TOTAL WATER IMPACT FEES EXPENDITURES	-	-	-
REVENUE OVER/(UNDER) EXPENDITURES	-	-	135,000

**CITY OF UNIVERSAL CITY - SEWER IMPACT FEES
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

REVENUE	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 ADOPTED
SEWER IMPACT FEES	-	-	25,000
INTEREST INCOME	-	-	-
TOTAL SEWER IMPACT FEES REVENUE	-	-	25,000
EXPENDITURES			
SEWER IMPACT EXPENSES	-	-	-
TOTAL SEWER IMPACT FEES EXPENDITURES	-	-	-
REVENUE OVER/(UNDER) EXPENDITURES	-	-	25,000

**CITY OF UNIVERSAL CITY - ARPA GRANT
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

	2021-2022	2022-2023	2023-2024
REVENUE	ACTUAL	BUDGET	ADOPTED
INTEREST INCOME	-	-	15,000
USE OF FUND BALANCE	-	-	1,932,162
TOTAL ARPA REVENUE	-	-	1,947,162
EXPENDITURES			
TRANSFER TO GENERAL FUND:			
<i>SOFTWARE</i>	-	-	257,600
<i>SERVERS</i>			115,000
<i>PUBLIC SAFETY MEDICAL SUPPLIES & EQUIPMENT</i>			77,628
<i>MENTAL HEALTH</i>	-	-	140,000
<i>EQUIPMENT</i>	-	-	8,800
<i>VEHICLES</i>	-	-	20,000
<i>OTHER EXPENSES</i>	-	-	31,829
TRANSFER TO WATER - SEWER:			
<i>WATER/SEWER SECURITY</i>	-	-	174,305
<i>SEWER INFRASTRUCTURE</i>			1,122,000
TOTAL ARPA EXPENDITURES	-	-	1,947,162
REVENUE OVER/(UNDER) EXPENDITURES	-	-	-

**CITY OF UNIVERSAL CITY - VENUE TAX
ADOPTED OPERATING BUDGET FISCAL YEAR 2024**

	2021-2022	2022-2023	2023-2024
REVENUE	ACTUAL	BUDGET	ADOPTED
VENUE SALES TAX	-	-	1,750,000
INTEREST INCOME	-	-	3,000
TOTAL VENUE TAX REVENUE	-	-	1,753,000
EXPENDITURES			
TRANSFER TO GOLF COURSE	-	-	1,200,000
TRANSFER TO GENERAL FUND	-	-	550,000
OTHER EXPENSES	-	-	-
TOTAL VENUE TAX EXPENDITURES	-	-	1,750,000
REVENUE OVER/(UNDER) EXPENDITURES	-	-	3,000



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GLOSSARY OF TERMS

Account:	A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance, or fund balance.
Accounting System:	The total set of records and procedures which are used to record, classify and report information on the financial status and operations of an entity.
Accrual Basis of Accounting:	The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditure that are recorded when goods and services are received (whether or not cash disbursements are made at that time).
Ad Valorem Tax:	A tax levied on the assessed value of real property (also known as “property tax”).
Amortization:	The process of extinguishing a long-term obligation through a series of scheduled payments over a period of time.
Appropriation:	A specific amount of money authorized by City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeable with “expenditures”.
Assessed Valuation:	A valuation set upon real property or other property by a government as a basis for levying taxes. Assessed value of property is determined by the Bexar County Appraisal District and the Guadalupe Appraisal District.
Asset:	An economic resource, tangible or intangible property owned by the City for which a monetary value has been set.
Audit:	A systematic examination of all governmental resources concluding in a written report and prepared by a certified public accountant. It is intended to test whether financial statements fairly present financial position and results of operation.
Balance Sheet:	A statement purporting to present the financial position of an entity by disclosing its assets, liabilities, and fund balance as of a specified date.



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Balanced Budget:	The status of a budget whereby expected resources, including the use of accumulated reserves, exceed or are equal to anticipated expenditures.
Base Budget:	Ongoing expenses for personnel, contractual services, supplies, and equipment required to maintain the same level of service as previously authorized by the City Council.
Bond:	Bonds are used as long-term debt instruments to pay for capital expenditures. A bond is a written promise to pay a specified sum of money (principal) at a specified future date (maturity date), as well as periodic interest paid at a specified percentage of the principal (interest rate).
Bond Rating:	The creditworthiness of a government's debt as evaluated by independent agencies.
Budget (Operating):	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.
Budget Calendar:	A schedule of key dates with which the City follows in the preparation and adoption of the budget.
Budget Ordinance:	The official enactment by the City Council establishing the legal authority for officials to obligate and expend resources.
Capital Asset:	Assets of significant value (\$5,000 or greater individually) which have a useful life of more than one year.
Capital Improvement Program:	A plan for capital expenditures to be incurred each year over a fixed period of several years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.
Capital Outlay:	Expenditures which result in the acquisition or addition of capital assets.
Cash Basis of Accounting:	Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.



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Cash Management:	The management of cash necessary to fund government services while investing available cash to earn interest revenue. Cash management refers to the activities of forecasting the inflows and the outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to achieve the highest interest and return available for temporary cash balances.
Certificate of Obligation (CO):	Legal debt instruments used to finance capital improvement projects, equipment purchases, and other assets. Certificates of obligation are backed by the full faith and credit of the government entity and are fully payable from a property tax levy. Certificates of obligation differ from general obligation debt in that they are approved by the City Council and are not voter approved.
Certified Tax Rolls:	A list of all taxable properties, values and exemptions in the City.
Chart of Accounts:	The classification system used by the City to organize the accounting for various funds.
Contingency:	The appropriation of reserve funds for future allocation in the event specific budget allotments have expired and additional funds are needed.
Debt Service:	The obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.
Debt Service Fund:	A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a sinking fund.
Delinquent Taxes:	Taxes remaining unpaid after January 31 st , in which a penalty is assessed for non-payment.
Department:	An administrative division of the City having management responsibility for an operation or a group of related operations within a functional area.
Depreciation:	Expiration in the service life of capital assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. The portion of the cost of a capital asset charged as an expense during a particular period.



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Effective Tax Rate:	A tax rate which will generate the same amount of tax revenue on the same tax base in the next fiscal year as in the current fiscal year.
Encumbrance:	Obligations in the form of purchase orders, contracts, or salary commitments, which are reserved in specified appropriations. Encumbrances cease to exist when an invoice is paid or when an actual liability is established.
Enterprise Fund:	A proprietary fund used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is to recover the cost of providing goods or services through fees. Rate schedules for these services are established so that revenues are adequate to meet all necessary expenses including debt service for capital costs.
Expenditure:	The incurring of liability, payment of cash, or the transfer property for the purpose of acquiring an asset or service or settling a loss.
Fiscal Year (FY):	A designated 12-month accounting period. The fiscal year for the City begins on October 1 st and ends on September 30 the following year.
Full Faith and Credit:	A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).
Full-Time Equivalent (FTE):	A measure of authorized personnel calculated by dividing hours of work per year by the number of hours worked per year by a full-time employee.
Fund:	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changed therein. Funds are usually established to account for activities of a certain type.
Fund Balance:	The excess of an entity's revenues over expenditures and encumbrances since the inception of the fund. This number should equal the difference between the revenues and the expenditures reported in a governmental fund.
GAAP:	Generally Accepted Accounting Principles – uniform standard and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses.



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the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB). GASB is a private, non-governmental organization.

General Fund:

The largest fund within the City, the general fund accounts for most of the financial resources of the government, which may be used for any lawful purpose. The general fund is used to account for the ordinary operations of the City.

General Obligation Bond:

Bonds for whose payments the full faith and credit for the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are those payable from taxes and other general revenue. GO Bonds must be authorized by public referenda.

Governmental Fund:

The broadest category of fund types which includes those funds that are used to account for tax-supported (governmental) activities. It refers to the general fund, all special revenue funds, and the debt service fund.

Grant:

Contributions or gifts of cash or other assets from another government to be used for a specific purpose, activity, or facility.

Impact Fees:

Fees charged by an entity to developers to cover, in whole or in part, the anticipated cost of improvements provided by the entity, necessitated as the result of a development.

Interfund Transfers:

The expenditure group used to account for transfers between funds.

Internal Control:

A plan of organization for purchasing, accounting, other financial activities which, among other things, provides that: the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; proper authorizations from specific responsible officials are obtained before key steps in the processing of transactions are completed; and records and procedures are arranged appropriately to facilitate effective control.



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Internal Service Fund:	A proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units.
Investments:	Securities and real estate purchases and held for the production of income in the form of interest, dividends, rentals, or base payments received.
Levy:	To impose taxes, special assessments, or service charges for the support of City activities.
Liability:	Debt or other legal obligations arising out of transactions for goods and services received in the past which must be liquidated renewed, or refunded at some future date. A liability does not include encumbrances.
Line Item Budget:	A budget that lists each expenditure category (salary, materials, telephone, service, travel, etc.) separately along with the dollar amount budgeted for each specified category.
Limited Tax Note:	A short-term, interest-bearing note issued by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.
Long-Term Debt:	Debt amount with a maturity of more than one year.
Maturities:	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
Modified Accrual Accounting:	A basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measureable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measureable. This differs from the full accrual, which recognizes the financial effect of transactions when they occur, regardless of the timing of related cash flows. Both differ from the cash basis of accounting that recognizes transactions when related cash amounts are received or disbursed.
OPEB:	Other Post Employment Benefits which are accounting, and financial reporting provisions requiring government employers (under GASB) to measure and report the liabilities associated with other (than pension) post-employment benefits. A major category of OPEB is retiree medical insurance benefits.



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Operating Budget:	A financial plan that presents expenditures for the fiscal year and estimates of revenue to finance them.
Ordinance:	A formal legislative enactment of the City carrying full force and effect of a law within the City. Enactment of ordinances are often specified or implied by the City Charter. Revenue – raising measures or assessment of fees and fines are normally established by an ordinance.
Reserve:	An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and spending.
Retained Earnings:	An ownership account reflecting the accumulated earnings of a proprietary-type fund.
Revenue:	The yield of taxes and other sources of income that the City collects and receives into the treasure for public use.
Revenue Bond:	Government issued bonds which do not pledge the full faith and credit of the jurisdiction and must therefore rely on operating revenues other than property taxes to repay the bonded indebtedness. These bonds are used by enterprise funds.
Special Revenue Fund:	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.
Tax Base:	The total value of all real and personal property in the City as of January 1 st of each year, as certified by the Appraisal Review Board.
Tax Levy:	The total amount to be raised by general property taxes for purposes specified in the tax levy ordinance.
Tax Rate:	The amount of tax levied for each \$100 of assessed valuation.
Yield:	The rate earned on an investment based on the price paid for the investment.



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ACRONYMS

BCAD	Bexar County Appraisal District
CAFR	Comprehensive Annual Financial Report
CIP	Capital Improvements Program
CO	Certificates of Obligation Debt
EDC	Economic Development Corporation
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAD	Guadalupe Appraisal District
GASB	Governmental Accounting Standards Board
GF	General Fund
GFOA	Government Finance Officers Association
GO	General Obligation Debt
HOT	Hotel Occupancy Tax
I&S	Interest & Sinking
LEOSE	Law Enforcement Officers Standards & Education
O&M	Operations & Maintenance
P&Z	Planning & Zoning Commission
RB	Revenue Bonds
TML	Texas Municipal League
UCPD	Universal City Police Department
UF	Utility Fund