

UNIVERSAL CITY
Est. 1960



2024
2025

FISCAL YEAR
ADOPTED ANNUAL BUDGET



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City of Universal City Adopted Budget

For the Fiscal Year

October 1, 2024 – September 30, 2025

This budget will raise more revenue from total property taxes than last year's budget by an amount of \$307,602, which is a 2.9 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 \$115,043.

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

Tax Rate	Adopted FY 2024	Adopted FY 2025
Adopted Property Tax Tax (M&O and Debt)	0.517499/100	0.514382/100
M&O Adopted Tax Rate	0.430945/100	0.436882/100
No New Revenue (M&O and Debt)	0.502131/100	0.519382/100
M&O No New Revenue Tax Rate	0.415577/100	0.441882/100
De Minimus Tax Rate (M&O and Debt)	0.517499/100	0.548066/100
Voter Approval Tax Rate (M&O and Debt)	0.653456/100	0.664336/100
Debt Rate	0.086554/100	0.077500/100

The above information is presented on the cover page of the City's FY 2025 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 adopted tax rate as follows:

FOR: Christina Fitzpatrick, Ashton Bulman, S. Bear Goolsby, Lori Putt, Phil Vaughan

AGAINST: Bernard Rubal

PRESENT and not voting: Mayor Tom Maxwell

ABSENT: None

*FY 2025 Debt Obligations for the General Fund are \$2,168,380.





2025 BUDGET MESSAGE

Mayor and Council,

On behalf of the Universal City staff, I am pleased to present the Annual Budget for Fiscal Year 2025. The attached document represents the City's financial plan and operations guide for the next fiscal year. The FY 2025 Budget addresses current challenges such as growth demands, redevelopment demands, our competitive labor market, and inflationary pressure on operating expenses while continuing to dedicate resources to community safety.

GENERAL FUND HIGHLIGHTS

The General Fund is the chief operating fund of the government. It is used to account for all current financial resources not required by law or administrative action to be reported in other designated funds. The primary governmental functions occurring within this fund are public safety, public works, community development services, and general government operations such as city management, finance and human resources.

GENERAL FUND REVENUES

The General Fund revenues are projected to increase from \$19,285,581 in FY 2024 to \$19,928,122 in FY 2025. The increase is attributed to the continued growth in sales tax, ad valorem tax, and fees. The largest source of General Fund revenue comes from ad valorem tax (47%) and eighteen percent (18%) of General Fund revenue is derived from sales taxes. Combined, these taxes and fees fund the operations and maintenance for the City's General Fund and the City's general Debt Service obligations.

GENERAL FUND EXPENDITURES

There are four governmental functions within the General Fund: public safety, public works, community development, and general government. Protecting constituents from harm is the primary responsibility of government. In FY 2025, 44% of expenditures is for public safety. Additionally, the FY 2025 Budget allocates General Fund expenditures of 18.5% for General Services including Vehicles & Equipment, and Animal Care and Control; 7% percent for development services; 12% for community services (Library and Parks); 8% for general government; and 10.5% for non-departmental expenses such as insurance, electricity and similar items.

The following indicates the expenditures highlights within the General Fund:

PUBLIC SAFETY

Police and Fire are the two departments that provide the Public Safety function. The most significant expenditure in the General Fund is related to police protection. By far the largest department in the City, the budget for the Police Department is \$4,882,646 for FY 2025. Over the last several years there has been significant investment in Police equipment, hardware, software, and building improvements. Therefore, the only Capital Purchases included in this budget are \$50,000 for computer information systems and \$110,000 for the replacement of two Police vehicles.

Fire prevention, fire suppression, emergency medical services, and emergency management remain a high priority for the Fire Department. The FY 2025 annual budget incorporates expenditures totaling \$3,874,524. Capital Purchases or Improvements included in this budget include Capital Replacement Funds toward fire truck purchases, roof replacement, fire fighting breathing apparatuses, AED defibrillators, computer replacement, and classroom chairs.

PUBLIC WORKS

The Public Works Department consists of Administration, Animal Care & Control, Streets, Grounds, Stormwater, Fleet and Parks & Recreation. Public Works is responsible for the construction and maintenance of streets and public sidewalks. Additionally, they are responsible for the maintenance of City facilities, vehicles, parks, and ponds. Some major items included in this budget are a diesel mechanic, a part-time Senior Activity Coordinator, vehicle and equipment replacement, HVAC replacement at the Public Works and Animal Care facilities.

In FY 2025, Parks & Recreation received \$650,000 in Venue Tax revenues; up by \$100,000 from FY 2024. Park expenditures include a \$375,00 renovation and expansion of the Pavilion at UC Park; \$200,000 for Grant matching/application; replacement of a 2006 vehicle; and a plethora of upgrades including sod, irrigation, backstops, lighting, benches, and other park amenities throughout the City.

DEVELOPMENT SERVICES

The Development Services functions consist of the Health Sanitation, Code Enforcement, Building Permits & Inspections, GIS, and Planning & Zoning and Building & Standards. Additional appropriations for these functions are primarily attributed to moving personnel from the Stormwater Fund to Development Services.

LIBRARY SERVICES

The Library is a hub for access to information, information technology, and a plethora of community activities. The Library budget increased from \$113, 500 in FY 24 to \$135,200 for FY 25. The increase is attributable to increasing the library collection and for the replacement of the public computers.

GENERAL GOVERNMENT

These divisions deliver the general government function of the City: City Council, City Manager, City Secretary, Finance, Human Resources, and Municipal Court. It is the mission of these divisions to effectively execute policies, programs, and directives of the City in a practical, accountable, and transparent manner.

NON-DEPARTMENTAL GENERAL FUND

The Non-Departmental Fund represents items required to be budgeted and are therefore not subject to budget cuts; insurance, telecom services, electricity, etc. This General Fund is designed to avoid inflating the General Fund for specific Departments. For FY 2025 Non-Departmental expenses total \$2,099,500. Appropriations for this fund include \$50,000 for two HVAC units at City Hall. There are no staff assigned to the Non-Departmental General Fund.

UTILITY FUND HIGHLIGHTS

The Utility Fund accounts for the City's water distribution, wastewater collection and treatment and sanitation. Being an enterprise fund, it is designed to be financed and operated in a manner similar to private businesses. Accordingly, charges should be sufficient to cover annual operating and capital costs while providing income for future capital needs.

UTILITY FUND REVENUES

Utility revenue is expected to increase by \$858,743 for a total revenue of \$17,080,848. Water and sewer collection fees and bond revenues for capital improvements make up the bulk of the utility revenue at \$15,640,157.

UTILITY FUND EXPENDITURES

The Utility Fund is comprised of five programs: Administration, Utility Billing, Water Distribution, Water Wells and Wastewater Collection. The primary responsibility of the Utility Fund is to operate and maintain the water distribution and wastewater collection in an efficient manner. Capital expenses planned for FY 2025 include tank painting at numerous well sites, rehabilitation of water and sewer lines in areas where street projects will occur, other sewer line upgrades, land purchase

for a future water tower, equipment and vehicle replacement, and more water rights purchases and leases. The Utility Fund expenditures also cover Utility Debt Service payments.

MISC. FUND AND SPECIAL REVENUE HIGHLIGHTS

GOLF FUND

The Golf Fund is comprised of 7 divisions: General Administration, Course & Grounds, Cart Barn, Pro Shop, Range, Food & Beverage, and Marketing. In part, the Golf Fund is supported by the Special Revenue Fund as authorized under Section 334 of the Local Government Code. The Golf Fund revenues are estimated at \$4,418,000. Some Capital purchases and projects identified in the Golf Fund are grounds equipment and cart leases, parking lot expansion and ADA compliance renovation, lounge and kitchen equipment, power washing and painting of the exterior building and surrounds, and general course, building and equipment maintenance.

STORMWATER FUND

The Stormwater Fund accounts for the managing and maintenance of the City's stormwater system. Included in this budget is \$1,543,718 to continue the Stormwater Management Program as required by Federal and State statutes. Capital projects for the Stormwater Fund include work on the Oak Meadows and Persia Drive storm drains and clearing along Cibolo Creek.

DEBT SERVICE FUNDS

A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. This Fund includes General Debt Service and Utility Debt Service. Utility Debt Service is paid through Utility Revenue. General Debt Service is paid through Ad Valorem Taxes. For FY 2025, a nominal amount of General Debt Service Funds is attributed to the library construction. Overwhelmingly, General Debt Service Funds are associated with street bond projects.

CAPITAL IMPROVEMENT FUNDS

Capital Improvement Funds are for projects that occur over several years. For this budget, Capital Improvement Funds are \$12,123,565. Projects included within this fund include reconstruction of E. Langley and National Blvd; construction of the Emergency Access Road on Kitty Hawk; Ivy Lane and Hillview Drive streets; and the recent street bond issuance for reconstruction on Churchwood, Crosswood, Gamblewood, Inkswood, Medicine Rock, Old Converse Rd, Persia and Travis drives and the 600 block of W. Wright Blvd.

SPECIAL REVENUE FUNDS

Special Revenue Funds account for proceeds that are special assessments and that have legally restricted uses. Seized assets, some court revenue, and impact fees are but a few of the Special Revenue Funds.

ACKNOWLEDGEMENTS

Every budget is an attempt to balance the current and future needs within the framework of limited resources, and this year's budget has been constructed within those guidelines. The proposed budget sustains City operations and services, incorporates our debt model and includes capital needs toward improving City operations and infrastructure.

The presentation of this report could not have been accomplished without the efficient and dedicated services of the entire Universal City staff. I would like to express my sincere appreciation to Chirstine Green, Finance Director, for her leadership on this project and all of the leadership team who assisted and contributed to the preparation of this report.

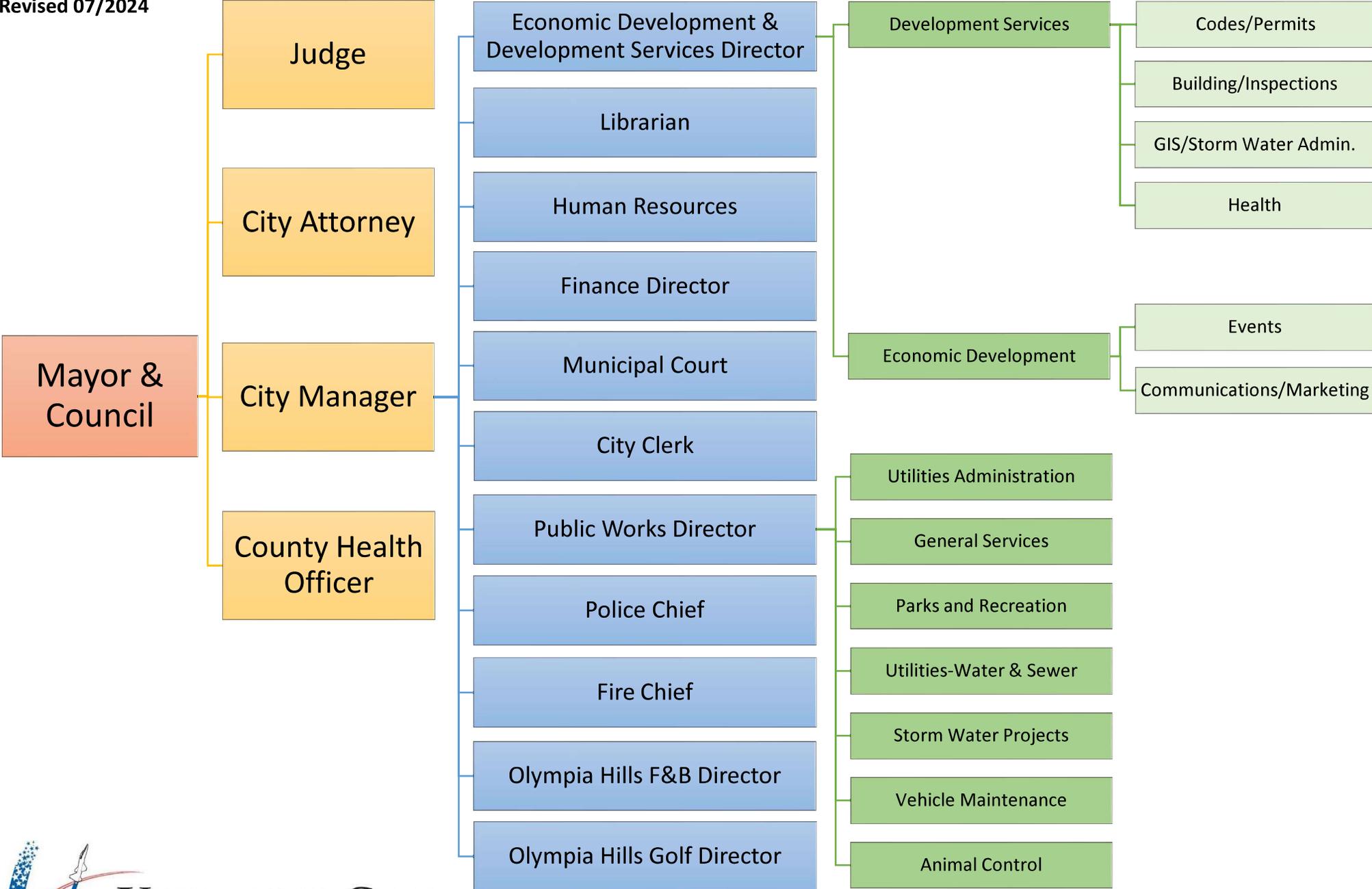
As a staff, we thank the Mayor, City Council, and residents of Universal City for your continued support as we strive to make Universal City the best it can be for residents, business owners, and visitors. Individually and collectively we all contribute to exemplary and sustainable services while providing excellent stewardship of Universal City's resources.

Kim M. Turner, City Manager



Organizational Chart

Revised 07/2024

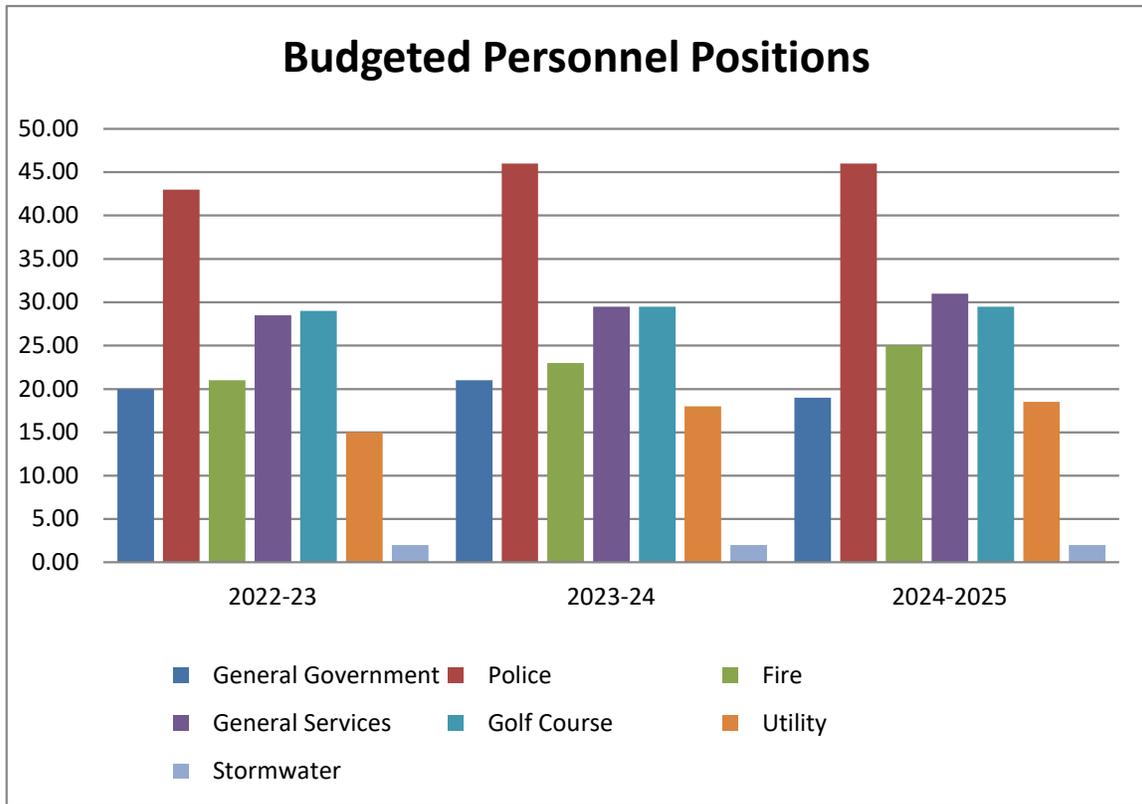


**CITY OF UNIVERSAL CITY
PROPOSED FY 2025 BUDGET
SUMMARY - ALL FUNDS**

Fund	Estimated Beginning Fund Balance Oct. 1, 2024	Estimated Revenues	Transfers In	Estimated Expenses	Transfers Out	Use of Fund Balance	Estimated Ending Fund Balance Sept. 30, 2025
General Fund	\$ 17,003,013	\$ 18,347,372	\$ 1,480,750	\$ 19,278,122	\$ 550,000	\$ -	\$ 17,003,013
Enterprise Funds:							
*Utility Fund	38,162,504	11,591,294	-	10,405,292	1,687,095	5,561,164	\$ 37,661,411
**Stormwater Management	7,400,000	889,808	-	491,218	52,000	650,000	\$ 7,746,590
Golf Course Fund	3,344,955	3,114,000	1,304,000	4,093,000	325,000	-	\$ 3,344,955
Special Revenue Funds:							
Court Technology Fund	120,000	50,000	-	50,000	-	-	\$ 120,000
Court Building Security Fund	105,000	50,000	-	50,000	-	-	\$ 105,000
Police Federal Seizure Fund	19,000	2,500	-	2,500	-	-	\$ 19,000
Police State Seizure Fund	52,250	2,500	-	2,500	-	-	\$ 52,250
PEG Fund	330,000	60,000	-	60,000	-	-	\$ 330,000
Hotel Motel Fund	450,000	155,000	-	-	129,000	-	\$ 476,000
Child Safety Fund	96,645	15,200	-	5,000	-	-	\$ 106,845
Water Impact Fees	2,425,000	170,000	-	-	-	-	\$ 2,595,000
Sewer Impact Fees	510,000	25,750	-	-	-	-	\$ 535,750
ARPA Fund	1,110,461	15,000	-	-	940,000	-	\$ 185,461
Venue Tax Fund	15,000	1,831,000	-	-	1,825,000	-	\$ 21,000
Miscellaneous Funds:							
General Capital Replacement Fund	398,201	75,000	1,350,000	-	-	-	\$ 1,823,201
Utility Capital Replacement Fund	5,000	500	25,000	-	-	-	\$ 30,500
Debt Service Funds:							
General Debt Service Fund	1,064,764	1,753,380	-	2,168,380	-	415,000	\$ 649,764
Utility Debt Service Fund	50,000	-	1,437,095	1,437,095	-	-	\$ 50,000
Capital Improvement Funds:							
General Fund Capital Improvements	10,886,036	1,316,801	-	12,123,565	-	10,806,764	\$ 79,272
*Utility Fund Capital Improvements	-	-	-	6,670,164	-	-	\$ (6,670,164)
**Stormwater Fund Capital Improvements	-	-	-	1,000,500	-	-	\$ (1,000,500)
Total Funds	\$ 83,547,829	\$ 39,465,105	\$ 5,596,845	\$ 57,837,336	\$ 5,508,095	\$ 17,432,928	\$ 65,264,348

Budgeted Personnel Positions FY 2025

Function	2022-23	2023-24	2024-2025
General Government	20.00	21.00	19.00
Police	43.00	46.00	46.00
Fire	21.00	23.00	25.00
General Services	28.50	29.50	31.00
Golf Course	29.00	29.50	29.50
Utility	15.00	18.00	18.50
Stormwater	2.00	2.00	2.00
Total	158.50	169.00	171.00



BUDGETED PERSONNEL POSITIONS BY DIVISION

Full-Time Equivalents

<u>General Fund</u>	2022-23	2023-24	2024-2025
General Government			
City Manager (Admin)	3.50	6.00	3.00
Human Resources	0.00	1.50	1.50
Finance	6.50	3.50	3.50
Municipal Court	3.00	3.00	3.00
Development Services	7.00	7.00	8.00
Total General Government	20.00	21.00	19.00
Police			
Administration	1.00	2.00	2.00
Dispatch	8.00	8.00	8.00
Records Tech	2.00	2.00	2.00
Detectives	3.00	4.00	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	1.00	1.00
Chief & Assistant Chief	2.00	2.00	2.00
Total Police	43.00	46.00	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	20.00	22.00
Total Fire	21.00	23.00	25.00
General Services			
Vehicle Maintenance	2.50	2.50	3.50
Animal Control	5.50	5.50	5.50
Library	3.50	3.50	3.50
Street Maintenance	12.00	13.00	13.00
Parks and Recreation	5.00	5.00	5.50
Total General Services	28.50	29.50	31.00
General Fund Total	112.50	119.50	121.00
Utility Fund			
Water Administration	5.00	5.00	5.00
Utility Billing	0.00	2.00	2.50
Water/Wastewater Operations	8.00	9.00	9.00
Sewer	2.00	2.00	2.00
Utility Fund Total	15.00	18.00	18.50
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	9.50	9.50
Carts	2.50	2.50	2.50
Golf Course Fund Total	29.00	29.50	29.50
Total City Positions (FTE & PTE)	158.50	169.00	171.00
PTE	38	39	39



FY 2024 - 2025 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 2024 - 2025 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 2024 - 2025 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 2024 - 2025 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 2024 - 2025 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 2024 - 2025 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 2024 - 2025 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 2024 - 2025 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

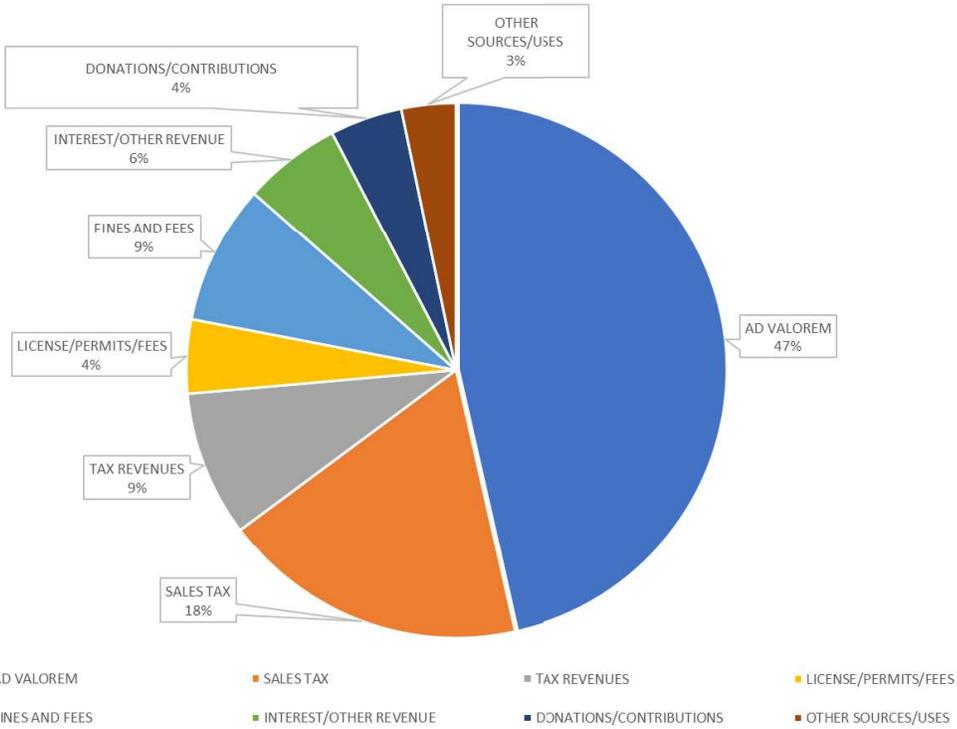
The budget for Fiscal Year 2024-2025 is committed to the Council's policy of preserving strong financial position by maintaining strong fund balances and reserves, recommending a balanced budget, and maintaining current programs. The Fiscal Year 2024-2025 Annual Budget asserts our commitment to meet 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 DEPARTMENTS

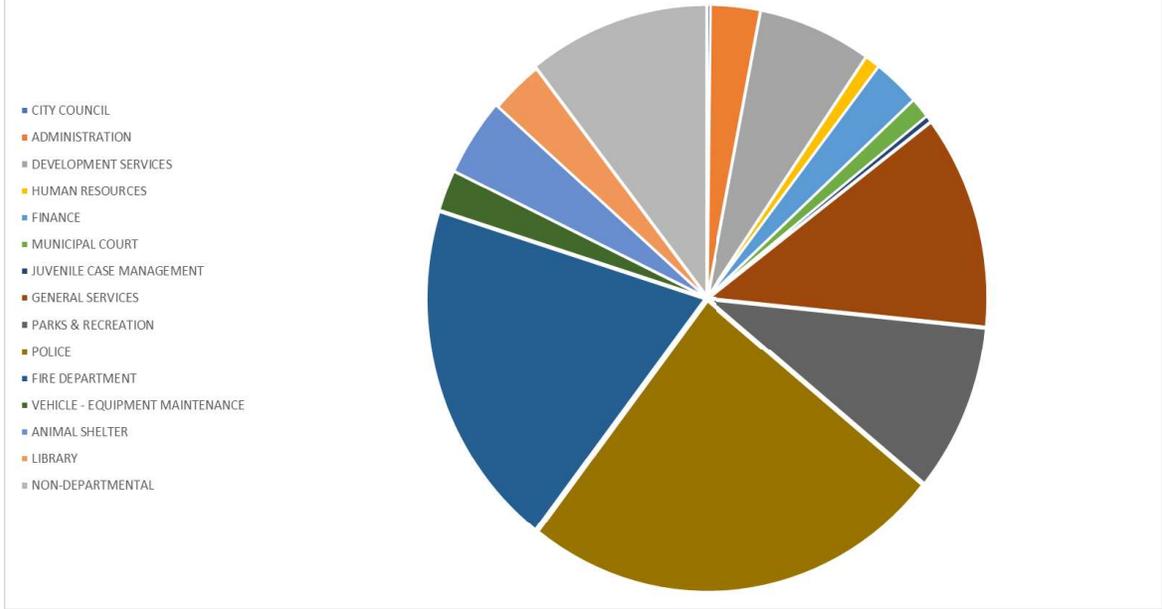


- City Council
- Administration
- Development Services
- Human Resources
- Finance
- Municipal Court
- General Services
- Parks & Recreation
- Police
- Fire
- Vehicle Maintenance
- Animal Shelter
- Library
- Non-Departmental

REVENUES BY TYPE



EXPENSES BY DEPARTMENT



**CITY OF UNIVERSAL CITY - GENERAL FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

	2022-2023 ACTUAL	2023-2024 BUDGET	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET
REVENUE SUMMARY				
TAX REVENUE	13,499,575	14,259,819	10,990,492	14,564,690
LICENSE/PERMITS/FEES	1,187,896	953,000	406,565	887,666
FINES AND FEES	1,173,666	1,267,600	648,109	1,688,000
INTEREST/OTHER REVENUE	1,212,352	720,000	627,171	1,173,016
DONATIONS/CONTRIBUTIONS	1,678,151	1,057,500	103,456	862,250
GRANTS	238,263	2,500	8,279	2,500
OTHER SOURCES/USES	-	1,025,162	-	650,000
TOTAL REVENUE	18,989,905	19,285,581	12,784,072	19,828,122
EXPENDITURE SUMMARY				
CITY COUNCIL	-	-	-	35,390
ADMINISTRATION	2,333,452	1,394,297	888,246	576,947
DEVELOPMENT SERVICES	856,142	1,197,185	455,881	1,305,770
HUMAN RESOURCES	-	153,051	82,216	171,183
FINANCE	610,566	636,460	263,317	537,975
MUNICIPAL COURT	281,820	208,238	90,731	229,207
JUVENILE CASE MANAGEMENT	55,286	68,171	30,080	71,003
GENERAL SERVICES	1,872,074	1,943,123	735,625	2,328,832
PARKS & RECREATION	1,842,948	1,426,640	929,212	1,800,200
POLICE	4,407,047	5,079,195	2,347,880	4,882,646
FIRE DEPARTMENT	3,018,545	3,309,023	1,465,178	3,874,524
VEHICLE - EQUIPMENT MAINTENANCE	242,211	287,255	154,086	450,900
ANIMAL SHELTER	602,476	690,369	347,333	865,180
LIBRARY	414,035	504,773	220,688	598,865
TRANSFER OUT TO CAPITAL	159,227	-	-	-
NON-DEPARTMENTAL	-	2,387,801	1,678,464	2,099,500
TOTAL EXPENDITURES	16,695,830	19,285,581	9,688,936	19,828,122
REVENUE OVER/(UNDER) EXPENDITURES	2,294,075	-	3,095,137	(0)

**CITY OF UNIVERSAL CITY - GENERAL FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

	2022-2023 ACTUAL	2023-2024 BUDGET	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET
REVENUES				
TAX REVENUES				
AD VALOREM TAXES	8,176,598	8,716,201	8,308,788	9,162,540
TAX PENALTIES AND INTEREST	41,836	50,000	18,481	20,000
FRANCHISE FEES	1,311,507	1,657,468	692,559	1,415,000
PEG FUNDS	33,739	-	-	-
CPS 1% CAPITAL PROJECTS	207,044	225,000	108,144	216,000
SALES TAX	3,523,512	3,500,000	1,817,665	3,650,000
MIXED DRINK TAX	34,074	37,500	16,888	35,000
MIXED BEV. SALES TAX	41,728	47,500	20,298	41,000
BINGO TAX	301	150	134	150
SCHOOL CROSSING GUARD TAX	26,697	26,000	7,537	25,000
HOTEL/MOTEL TAX	102,539	-	-	-
TOTAL TAX REVENUE	13,499,575	14,259,819	10,990,492	14,564,690
LICENSE/PERMITS/FEES				
CONTRACTOR REG FEES	40,353	35,200	26,285	40,000
BUILDING PERMITS	611,930	615,000	294,918	578,000
CONSTRUCTION SCAN FEES	29	500	-	500
ENGINEERING SERVICES	13,101	90,000	3,238	74,320
HOME IMPROVEMENT CONTRACTOR	200	6,000	-	-
ELECTRICIANS	1,000	1,000	500	1,000
ANIMAL, LICENSE AND FEES	14,065	16,500	7,571	15,142
AUTOMOBILE IMPOUNDING	15,974	12,500	8,647	17,294
SOLICITOR FEE	70	50	148	296
FOOD ESTABLISHMENT PERMIT	44,685	45,000	11,088	45,000
ALCOHOLIC BEVERAGE PERMIT	4,755	4,400	750	1,500
MOBILE HOME SPACE PERMIT	470	450	160	320
PROPERTY LIENS	227	-	-	3,000
COIN OPERATED MACHINE PERMIT	675	500	120	675
FOOD HANDLER CARDS	90	300	-	90
PARK FACILITY RENTAL FEE	96,982	100,000	45,241	100,000
LIBRARY FEES	130	600	264	528
ALARM PERMITS & SERVICES	9,043	25,000	7,635	10,000
WARRANT FEES	101,690	-	-	-
MUNICIPAL COURT TECH FUND	28,650	-	-	-
ADMINISTRATIVE COURT FEES	68,967	-	-	-
COURT BUILDING SECURITY FUND	33,478	-	-	-
CITY CHILD SAFETY/SCHOOL ZONE	10,796	-	-	-
CITY FTA	7,218	-	-	-
CITY - TIME PAYMENTS	5,929	-	-	-
CITY - COURT COST SERVICE FEE	40,503	-	-	-
CITY - JUDICIAL FEE	1,144	-	-	-
CITY-TRUANCY PREVENTION	32,249	-	-	-
JUVENILE CASE MANAGER	3,492	-	-	-
TOTAL LICENSE/PERMITS/FEES	1,187,896	953,000	406,565	887,666
FINES AND FEES				
JUVENILE CASE MANAGER	-	6,000	1,557	3,000
WARRANT FEES	-	130,000	56,893	135,000
MUNICIPAL COURT FINES & FEES	1,173,666	1,131,600	589,659	1,550,000
TOTAL FINES	1,173,666	1,267,600	648,109	1,688,000

**CITY OF UNIVERSAL CITY - GENERAL FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

INTEREST/OTHER INCOME

SALE OR USE OF PROPERTY	27,135	-	3,500	-
INTEREST INCOME	1,031,959	625,000	521,258	1,042,516
OTHER INCOME	12,244	50,000	22,526	22,500
WASTE MANAGEMENT DONATIONS	7,000	-	1,000	7,000
CC PROCESSING FEES	20,419	45,000	13,150	30,000
CHAPTER 59 SEIZED ASSETS	5,509	-	3,951	-
SPECIAL EVENTS REVENUES	99,163	-	61,785	62,000
OPIOD ABATEMENT	8,924	-	-	9,000
TOTAL INTEREST/OTHER INCOME	1,212,352	720,000	627,171	1,173,016

DONATIONS/CONTRIBUTIONS

UTILITY OVERHEAD TRANSFER	200,000	205,000	-	225,000
EDC PAYROLL REIMBURSEMENT	220,332	325,000	-	-
EDC OVERHEAD TRANSFER	-	98,000	-	88,750
STORMWATER OVERHEAD TRANSFER	50,000	51,000	-	52,000
ARPA REIMBURSEMENT	863,879	-	-	140,000
GOLF COURSE OVERHEAD TRANSFER	302,879	310,000	-	325,000
RIGHT OF WAYS FEES	18,053	22,000	7,696	16,000
PARK DONATIONS	-	40,000	40,024	-
LIBRARY DONATIONS	13,318	3,000	24,919	15,000
ANIMAL SHELTER OPERATING DONATIONS	6,850	3,000	390	500
DONATIONS - VETERANS PARK	215	500	-	-
DONATIONS - FIRE DEPARTMENT	2,627	-	30,427	-
TOTAL DONATIONS/CONTRIBUTIONS	1,678,151	1,057,500	103,456	862,250

GRANTS

STATE LEOSE POLICE ALLOCATION	2,423	2,500	5,737	2,500
GRANTS - POLICE DEPT	9,755	-	2,541	-
TX PARK AND WILDLIFE	225,000	-	-	-
TEXAS COMMISSION ON THE ARTS	1,085	-	-	-
TOTAL GRANTS	238,263	2,500	8,279	2,500

OTHER SOURCES/USES

TRANSFER IN FROM VENUE TAX FUND	-	550,000	-	650,000
TRANSFER IN FROM ARPA FUND	-	475,162	-	-
TOTAL OTHER SOURCE/USES	-	1,025,162	-	650,000

TOTAL REVENUE

TOTAL REVENUE	18,989,905	19,285,581	12,784,072	19,828,122
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**CITY OF UNIVERSAL CITY - GENERAL FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

EXPENDITURES					
PAYROLL					
	REGULAR PAY	6,514,664	7,561,815	3,305,957	7,810,954
	OVERTIME PAY	619,553	510,418	282,142	416,250
	FLSA MANDATED OVERTIME PAY	239,966	278,606	148,174	90,000
	HOLIDAY PAY	294,774	361,616	184,711	348,882
	LONGEVITY PAY	53,004	80,500	79,184	71,568
	CERTIFICATION PAY	54,850	107,300	26,400	91,500
	F.I.C.A.	461,255	534,343	250,812	547,408
	MEDICARE EXPENSE	108,973	124,692	59,643	128,023
	EMPLOYEE RETIREMENT	1,416,938	1,709,908	858,704	1,787,021
TOTAL PAYROLL		9,763,977	11,269,199	5,195,726	11,291,605
ALLOWANCES					
	TRAVEL EXPENSE	54,256	66,750	19,832	61,985
	PHONE ALLOWANCE	1,246	900	462	-
	LICENSE/CERTIFICATIONS	1,251	9,660	-	12,255
	UNIFORM ALLOWANCE	51,758	47,495	18,330	76,080
	UNIFORM MAINTENANCE	63,927	56,264	32,557	69,780
	TRAINING	80,300	69,390	35,304	99,676
	FIRE MARSHALL EXPENSES	-	20,000	-	20,000
	COUNCIL ALLOWANCE	1,490	3,000	898	2,640
	LEOSE TRAINING	-	1,800	-	1,800
	EMPLOYEE ENGAGEMENT	9,629	8,940	11,328	-
	EMPLOYEE AWARDS	2,186	2,200	613	4,000
	TUITION REIMBURSEMENT	15,705	8,900	4,188	15,000
	MISCELLANEOUS EXPENSE	-	4,650	7,637	-
TOTAL ALLOWANCES		281,747	299,949	131,149	363,216
COMMUNICATIONS					
	TELEPHONE	55,337	9,400	4,444	9,700
	CELL PHONES/PAGERS	92,702	65,000	47,908	-
	RADIO SYSTEM MAINTENANCE	55,231	48,000	32,316	52,000
	POSTAGE	13,067	17,250	5,815	17,475
	PRINTING	5,172	6,150	3,674	8,800
	ADVERTISING	87	150	-	200
	NEWS PAPER PUBLICATIONS	22,171	9,500	7,466	10,000
	PEG CHANNEL SUPPLIES	53,735	-	-	-
	MEMBERSHIPS/SUBSCRIPTIONS	52,281	50,310	34,060	72,590
	PROMOTION/DEVELOPMENT OF CITY	21,745	15,000	14,725	-
TOTAL COMMUNICATIONS		371,528	220,760	150,408	170,765
UTILITIES					
	ELECTRICITY EXPENSE	315,707	160,500	75,516	165,500
	GAS EXPENSE	1,323	5,000	3,046	4,750
	INTERNET EXPENSE	25,481	5,410	2,713	5,575
	CABLE EXPENSE	1,163	900	550	900
TOTAL UTILITIES		343,674	171,810	81,825	176,725
SUPPORT SERVICES					
	TAX APPRASIAL	49,533	42,000	28,840	55,000
	TAX ASSESSING AND COLLECTIONS	159	1,000	77	750
	LEGAL SERVICES	176,055	110,000	343,788	135,000
	ELECTION EXPENSE	811	12,000	7,648	8,500
	ENGINEERING SERVICES	47,767	90,000	37,839	198,820
	3RD PARTY INSPECTION FEES	165,031	150,000	62,250	160,000
TOTAL SUPPORT SERVICES		439,357	405,000	480,441	558,070

**CITY OF UNIVERSAL CITY - GENERAL FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

CONTRACT SERVICES

PLANNING	8,500	225,000	-	25,000
INSPECTIONS	4,720	4,600	1,495	6,400
MAINTENANCE VEHICLE	103,045	100,000	36,195	101,800
MAINTENANCE OF MOBILE EQUIP.	44,022	33,000	16,848	36,000
MAINTENANCE OTHER EQUIP	38,450	32,151	21,586	43,868
MAINTENANCE BUILDING	323,772	258,665	116,309	414,088
MAINTENANCE OF SIDEWALKS/CURBS	-	10,000	-	10,000
MAINTANANCE OF STREETS	77,839	183,000	-	172,000
MAINTENANCE OF GROUND	191,066	260,260	160,665	288,470
MAINTENANCE OF TRAFFIC SIGNALS	6,963	9,000	2,149	130,223
HSA CONTRIBUTIONS	-	-	-	-
INSURANCE AND BONDS	820,643	-	-	-
WORKERS COMPENSATION	104,832	-	-	-
WORKERS UNEMPLOYMENT INS	284	-	-	-
AUDIT SERVICE	68,600	38,000	29,500	35,000
FIRST AID SUPPLIES	1,326	1,000	603	1,224
PHYSICAL EXAMS	52,823	53,050	9,085	55,506
EMERGENCY AMBULANCES	345,554	342,715	171,358	357,771
HAZARDOUS MATERIAL TE	500	1,000	1,000	1,000
APPLICANT PROCESSING	8,275	3,476	530	2,525
PUBLIC SAFETY CONTIGENCY	6,500	7,250	-	7,250
EQUIPMENT RENTAL	8,262	8,500	920	26,500
SPECIAL EVENT EXPENDITURES	154,543	155,000	161,179	80,000
SECURITY	9,230	61,800	4,615	92,232
JAIL EXPENSE	-	3,000	-	3,000
BEXAR COUNTY CRIME LAB	10,689	12,000	1,505	10,000
BANK FEES	24,771	15,000	15,303	-
OTHER CONTRACT SERVICES	432,524	493,554	119,083	506,614
TECHNOLOGY SERVICES	244,175	253,700	176,537	252,297
CONTIGENCY	-	228,000	-	-
GRANT APPLICATION/MATCH	-	-	-	353,500
TOTAL CONTRACT SERVICES	3,091,909	2,792,721	1,046,465	3,012,268

SUPPLIES AND MATERIALS

ENTERTAINMENT	6,624	8,000	1,302	6,800
BASE MATERIALS	4,031	7,500	-	10,000
SAND/DIRT MATERIALS	6,394	8,000	3,152	8,000
CONCRETE	84,923	70,000	23,611	110,000
ASPHALT	43,956	25,500	4,934	42,500
SIGNAGE	11,798	25,000	9,602	47,760
OPERATING SUPPLIES	223,640	168,964	69,834	236,440
POLICE EQUIPMENT	-	11,000	34,335	55,000
VOLUNTEER SUPPLIES	-	1,250	1,175	3,000
GASOLINE EXPENSE	114,265	110,950	53,481	114,300
OIL/LUBRICANTS	2,391	5,000	20,101	55,000
OFFICE SUPPLIES	17,991	-	223	-
JANITORIAL SUPPLIES	19,422	15,500	8,061	15,900
OFFICE EQUIPMENT	8,608	169,962	10,803	16,000
HAND TOOLS	4,650	8,300	6,454	23,295
COMMUNITY RISK REDUCTION	10,615	100	43	-
PPE & MAINTENANCE	30,695	49,900	6,024	50,000
BOOKS & PERIODICALS	26,788	34,600	18,087	50,000
BOOKS & PERIODICALS DONATIONS	13,617	-	11,742	-
AUDIO/VISUAL MATERIALS	9,688	9,446	1,838	12,000
OPERATING EXPENSE - DONATIONS	16,470	-	17,886	-
TOTAL SUPPLIES AND MATERIALS	656,566	728,972	302,689	855,995

**CITY OF UNIVERSAL CITY - GENERAL FUND FINANCIAL SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

REAL PROPERTY AND EQUIPMENT

OFFICE EQUIPMENT - REAL PROPERTY	-	12,350	4,850	13,708
FURNITURE & FIXTURES	5,961	18,975	-	26,500
OTHER EQUIPMENT	119,172	199,650	87,336	338,270
VEHICLES	383,431	335,000	177,216	286,000
COURT TECHNICAL EQUIPMENT	37,449	-	-	-
COURT SECURITY	74,596	-	-	-
ENGINEERING, ALLEY/ ROADWAY	26,024	45,000	-	45,000
LEASE/PURCHASE MOBILE EQUIPMENT	169,356	85,000	79,039	34,500
PARK IMPROVEMENTS	901,178	425,000	313,003	375,000
OTHER SOURCES/USES	-	15,000	12,085	24,000
COMPUTER EQUIPMENT	5,960	12,000	-	15,000
COMPUTER INFORMATION	37,211	50,000	10,222	35,000
BUILDING & STRUCTURES	67,550	90,000	86,191	107,000
TOTAL REAL PROPERTY AND EQUIPMENT	1,827,889	1,287,975	769,942	1,299,978

NON-DEPARTMENTAL

PROMOTION-DEVELOPMENT	-	25,000	-	40,000
TRANSFER OUT TO CAPITAL	159,227	-	-	-
TRANSFER OUT TO CAPITAL REPLACEMENT	-	398,201	-	550,000
TELEPHONES	-	42,000	19,917	45,000
CELL PHONES	-	-	-	30,000
ELECTRICITY EXPENSE	-	149,400	16,261	40,000
ELECTRICITY EXPENSE PVT STREETLIGHTS	-	-	84,191	145,000
INTERNET EXPENSE	-	30,000	12,057	24,000
CABLE TV EXPENSE	-	1,000	285	1,000
BUILDING MAINTENANCE	-	35,000	33,538	50,000
GROUNDS MAINTENANCE	-	-	-	12,000
CC BANK FEES	-	-	-	32,000
OTHER CONTRACT SERVICES	-	-	-	68,500
INSURANCE AND BONDS	-	1,015,000	482,110	840,000
WORKER'S COMPENSATION	-	135,200	80,205	145,000
WORKER'S UNEMPLOYMENT INS	-	20,000	82	22,000
CAPITAL OUTLAY BUILDING	-	537,000	949,817	55,000
NON-DEPARTMENTAL	159,227	2,387,801	1,678,464	2,099,500

TOTAL GENERAL FUND EXPENDITURES	16,935,874	19,564,187	9,837,109	19,828,122
REVENUE OVER/(UNDER) EXPENDITURES	2,054,031	-	2,946,963	(0)



GENERAL FUND-01 CITY COUNCIL-5109

The City Council is the legislative and governing body for the City. The Council is comprised of a mayor and six council members. The Mayor and council are elected at-large. All serve two year terms. The City Council enacts ordinances, which ensure the health, safety, and welfare of the residents.

Council meetings are scheduled at 6:30 p.m. on the first and third Tuesday of each month.

**CITY OF UNIVERSAL CITY - CITY COUNCIL
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

CITY COUNCIL	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
TRAVEL EXPENSE	-	-	-	4,550
UNIFORM ALLOWANCE	-	-	-	1,850
TRAINING	-	-	-	7,350
COUNCIL ALLOWANCE	-	-	-	2,640
Total Allowances	-	-	-	16,390
PRINTING	-	-	-	500
MEMBERSHIPS/SUBSCRIPTIONS	-	-	-	3,800
Total Communications	-	-	-	4,300
OPERATING SUPPLIES	-	-	-	14,700
Total Supplies and Materials	-	-	-	14,700
Total City Council	-	-	-	35,390



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 2025**

ADMINISTRATION	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Actual	Adopted
				Budget
REGULAR PAY	442,799	485,228	223,619	306,207
OVERTIME PAY	5,445	7,000	4,714	4,000
HOLIDAY PAY	16,393	25,711	5,966	2,541
LONGEVITY PAY	1,908	4,080	4,080	2,208
FICA EXPENSE	25,055	32,365	12,095	19,527
MEDICARE EXPENSE	6,961	7,569	3,814	4,567
EMPLOYEE RETIREMENT	88,429	103,569	58,720	63,747
Total Payroll	586,990	665,522	313,008	402,797
TRAVEL EXPENSE	21,809	15,000	10,307	5,000
PHONE ALLOWANCE	1,246	900	462	-
UNIFORM ALLOWANCE	1,031	750	218	250
TRAINING	5,987	5,000	2,375	6,000
TUITION REIMBURSEMENT	15,705	8,900	4,188	15,000
EMPLOYEE ENGAGEMENT	5,104	4,950	8,910	-
COUNCIL ALLOWANCE	1,490	3,000	898	-
MISCELLANEOUS EXPENSE	-	4,650	7,637	-
Total Allowances	52,372	43,150	34,995	26,250
TELEPHONES	46,541	-	-	-
CELL PHONES	92,702	65,000	47,908	-
POSTAGE	11,245	15,000	5,305	14,000
PRINTING	187	500	-	500
NEWSPAPER PUBLICATIONS	22,171	9,500	7,466	10,000
PEG CHANNEL SUPPLIES	53,735	-	-	-
MEMBERSHIPS/SUBSCRIPTIONS	13,935	10,000	4,716	8,000
PROMOTION/DEVELOPMENT OF CITY	21,745	15,000	14,725	-
Total Communications	262,262	115,000	80,120	32,500
ELECTRICITY EXPENSE	18,241	-	-	-
INTERNET EXPENSE	20,363	-	-	-
Total Utilities	38,604	-	-	-
LEGAL SERVICES	139,033	55,000	320,528	55,000
ELECTION EXPENSE	811	12,000	7,648	8,500
Total Support Services	139,844	67,000	328,175	63,500
INSPECTIONS	2,372	500	705	1,400
OTHER EQUIPMENT MAINTENANCE	275	275	357	500

BUILDING MAINTENANCE	16,998	-	-	-
GROUNDS MAINTENANCE	125	-	-	-
INSURANCE AND BONDS	820,643	-	-	-
WORKERS COMPENSATION	104,832	-	-	-
WORKERS UNEMPLOYMENT INS	284	-	-	-
PHYSICAL EXAMS	11,088	-	-	-
APPLICANT PROCESSING	968	1	9	-
SECURITY	1,623	1,200	560	1,500
BANK FEES	22,570	15,000	15,303	-
OTHER CONTRACT SERVICES	124,255	149,999	36,811	20,000
TECHNOLOGY SERVICES	117,648	95,000	66,316	10,000
CONTINGENCY	-	228,000	-	-
Total Contract Services	1,223,681	489,975	120,061	33,400
OPERATING SUPPLIES	13,016	10,000	5,032	15,000
GASOLINE EXPENSE	-	150	-	-
OFFICE SUPPLIES	8,073	-	-	-
JANITORAL SUPPLIES	4,715	3,500	2,006	3,500
OFFICE EQUIPMENT	3,896	-	-	-
Total Supplies and Materials	29,700	13,650	7,037	18,500
OFFICE EQUIPMENT - REAL PROP	-	-	4,850	-
Total Real Property and Equipment	-	-	4,850	-
Total Administration	2,333,452	1,394,297	888,246	576,947

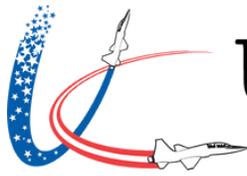
GENERAL FUND-01 DEVELOPMENT SERVICES-5115

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 2025**

	FY 2023	FY 2024	FY 2024	FY 2025
DEVELOPMENT SERVICES	Actual	Budget	Actual	Adopted Budget
REGULAR PAY	445,546	513,196	227,785	676,898
OVERTIME PAY	724	2,100	860	1,000
HOLIDAY PAY	19,417	23,585	8,944	21,165
LONGEVITY PAY	1,824	4,128	4,128	6,432
CERTIFICATION PAY	1,200	1,200	600	1,200
FICA EXPENSE	29,054	33,740	15,970	43,815
MEDICARE EXPENSE	6,795	7,891	3,735	10,247
EMPLOYEE RETIREMENT	89,591	107,970	54,168	143,035
Total Payroll	594,150	693,810	316,189	903,792
TRAVEL EXPENSE	1,200	3,200	1,029	20,850
UNIFORM ALLOWANCE	1,609	1,575	247	2,450
TRAINING	2,985	6,000	1,949	10,276
EMPLOYEE ENGAGEMENT	30	300	112	-
Total Allowances	5,824	11,075	3,337	33,576
POSTAGE	-	-	-	375
PRINTING	-	-	284	300
MEMBERSHIPS/SUBSCRIPTIONS	296	1,450	120	3,422
Total Communications	296	1,450	404	4,097
ENGINEERING SERVICES	47,767	90,000	37,839	74,320
3RD PARTY INSPECTIONS	165,031	150,000	62,250	160,000
Total Support Services	212,798	240,000	100,089	234,320
VEHICLE MAINTENANCE	587	2,000	60	2,300
OTHER EQUIPMENT MAINTENANCE	-	100	28	2,000
HSA CONTRIBUTIONS	-	-	-	-
PHYSICAL EXAMS	-	-	408	-
OTHER CONTRACT SERVICES	-	-	-	20,000
PLANNING	8,500	200,000	-	-
TECHNOLOGY SERVICES	30,131	40,000	32,693	82,397
Total Contract Services	39,219	242,100	33,189	106,697
OPERATING SUPPLIES	(472)	5,000	1,401	18,480
GASOLINE EXPENSE	2,591	2,000	1,272	2,300
OFFICE SUPPLIES	1,735	-	-	-
Total Supplies and Materials	3,855	7,000	2,673	20,780
OFFICE EQUIPMENT - REAL PROP	-	1,750	-	2,508
Total Real Property and Equipment	-	1,750	-	2,508
Total Development Services	856,142	1,197,185	455,881	1,305,770



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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.

**CITY OF UNIVERSAL CITY - HUMAN RESOURCES
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

HUMAN RESOURCES	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
REGULAR PAY	-	110,103	60,069	121,088
OVERTIME PAY	-	-	307	350
HOLIDAY PAY	-	-	1,638	1,352
LONGEVITY PAY	-	1,632	1,632	1,776
FICA EXPENSE	-	6,826	3,919	7,723
MEDICARE EXPENSE	-	1,321	916	1,806
EMPLOYEE RETIREMENT	-	21,844	12,398	25,212
Total Payroll	-	141,726	80,879	159,308
TRAVEL EXPENSE	-	1,200	-	800
UNIFORM ALLOWANCE	-	100	-	150
TRAINING	-	600	-	1,400
Total Allowances	-	1,900	-	2,350
POSTAGE	-	50	-	50
PRINTING	-	300	-	300
MEMBERSHIPS/SUBSCRIPTIONS	-	350	115	450
Total Communications	-	700	115	800
PHYSICAL EXAMS	-	200	113	200
APPLICANT PROCESSING	-	25	1	25
OTHER CONTRACT SERVICES	-	5,500	-	5,500
TECHNOLOGY SERVICES	-	1,000	888	1,000
Total Contract Services	-	6,725	1,002	6,725
OPERATING SUPPLIES	-	500	220	500
OFFICE EQUIPMENT	-	-	-	1,500
Total Supplies and Materials	-	500	220	2,000
FURNITURE & FIXTURE	-	1,500	-	-
Total Real Property and Equipment	-	1,500	-	-
Total Human Resources	-	153,051	82,216	171,183



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.

**CITY OF UNIVERSAL CITY - FINANCE
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

FINANCE	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
REGULAR PAY	318,217	253,581	106,368	273,522
OVERTIME PAY	3,822	1,000	-	500
HOLIDAY PAY	11,610	2,355	1,588	5,340
LONGEVITY PAY	1,040	292	288	624
FICA EXPENSE	20,965	16,031	7,362	17,359
MEDICARE EXPENSE	4,902	3,749	1,722	4,060
EMPLOYEE RETIREMENT	61,614	51,300	25,583	56,669
Total Payroll	<u>422,170</u>	<u>328,308</u>	<u>142,910</u>	<u>358,075</u>
TRAVEL EXPENSE	5,207	1,000	557	3,000
UNIFORM ALLOWANCE	843	-	-	500
TRAINING	2,038	4,000	4,410	4,500
EMPLOYEE ENGAGEMENT	876	1,340	134	-
Total Allowances	<u>8,965</u>	<u>6,340</u>	<u>5,101</u>	<u>8,000</u>
POSTAGE	28	50	-	50
PRINTING	144	-	-	-
MEMBERSHIPS/SUBSCRIPTIONS	2,706	600	270	600
Total Communications	<u>2,878</u>	<u>650</u>	<u>270</u>	<u>650</u>
TAX APPRAISAL	49,533	42,000	28,840	55,000
TAX ASSESSING AND COLLECTIONS	159	1,000	77	750
Total Support Services	<u>49,693</u>	<u>43,000</u>	<u>28,917</u>	<u>55,750</u>
AUDIT SERVICE	68,600	38,000	29,500	35,000
PHYSICAL EXAMS	4	-	-	-
APPLICANT PROCESSING	88	-	-	-
OTHER CONTRACT SERVICES	45,752	36,500	33,512	37,000
TECHNOLOGY SERVICES	14,345	23,000	22,797	38,500
Total Contract Services	<u>128,789</u>	<u>97,500</u>	<u>85,809</u>	<u>110,500</u>
OPERATING SUPPLIES	(2,900)	1,000	309	4,500
OFFICE SUPPLIES	973	-	-	-
OFFICE EQUIPMENT	-	159,662	-	500
Total Supplies and Materials	<u>(1,927)</u>	<u>160,662</u>	<u>309</u>	<u>5,000</u>
Total Finance	<u><u>610,566</u></u>	<u><u>636,460</u></u>	<u><u>263,317</u></u>	<u><u>537,975</u></u>



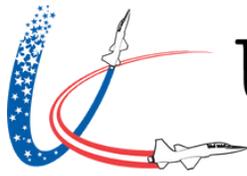
GENERAL FUND-01 MUNICIPAL COURT-5120

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 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
REGULAR PAY	98,065	112,313	48,288	119,787
OVERTIME PAY	-	500	255	500
HOLIDAY PAY	4,279	2,250	1,438	-
LONGEVITY PAY	288	768	576	768
CERTIFICATION PAY	-	600	-	300
FICA EXPENSE	6,371	7,219	3,376	7,524
MEDICARE EXPENSE	1,490	1,688	790	1,760
EMPLOYEE RETIREMENT	19,910	23,100	11,448	24,562
Total Payroll	<u>130,402</u>	<u>148,438</u>	<u>66,170</u>	<u>155,202</u>
TRAVEL EXPENSE	265	550	-	555
UNIFORM ALLOWANCE	341	-	-	400
TRAINING	400	600	-	600
EMPLOYEE ENGAGEMENT	355	400	203	-
Total Allowances	<u>1,361</u>	<u>1,550</u>	<u>203</u>	<u>1,555</u>
PRINTING	1,170	1,250	898	1,250
MEMBERSHIPS/SUBSCRIPTIONS	214	200	165	200
Total Communications	<u>1,384</u>	<u>1,450</u>	<u>1,063</u>	<u>1,450</u>
LEGAL SERVICES	37,022	55,000	23,260	70,000
Total Support Services	<u>37,022</u>	<u>55,000</u>	<u>23,260</u>	<u>70,000</u>
PHYSICAL EXAMS	122	-	-	-
APPLICANT PROCESSING	9	-	-	-
TECHNOLOGY SERVICES	2,127	800	-	-
Total Contract Services	<u>2,258</u>	<u>800</u>	<u>-</u>	<u>-</u>
OPERATING SUPPLIES	(2,583)	1,000	35	1,000
OFFICE SUPPLIES	8	-	-	-
Total Supplies & Materials	<u>(2,576)</u>	<u>1,000</u>	<u>35</u>	<u>1,000</u>
COURT TECHNICAL EQUIPMENT	37,449	-	-	-
COURT SECURITY	74,596	-	-	-
Total Real Property and Equipment	<u>112,045</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Municipal Court	<u><u>281,897</u></u>	<u><u>208,238</u></u>	<u><u>90,731</u></u>	<u><u>229,207</u></u>



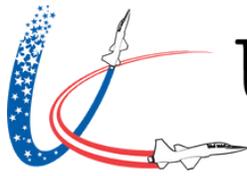
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GENERAL FUND-01 JUVENILE COURT-5121

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 2025**

JUENILE CASE MANAGEMENT	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
REGULAR PAY	40,272	48,127	20,835	50,530
OVERTIME PAY	311	750	303	350
HOLIDAY PAY	2,210	2,535	1,692	2,659
LONGEVITY PAY	592	480	192	288
CERTIFICATION PAY	300	600	-	300
FICA EXPENSE	2,715	3,254	1,530	3,356
MEDICARE EXPENSE	635	761	358	785
EMPLOYEE RETIREMENT	8,055	10,414	5,171	10,955
Total Payroll	55,090	66,921	30,080	69,223
TRAVEL EXPENSE	-	750	-	530
UNIFORM ALLOWANCE	196	-	-	200
TRAINING	-	400	-	950
Total Allowances	196	1,150	-	1,680
PRINTING	-	50	-	50
Total Communications	-	50	-	50
OPERATING SUPPLIES	-	50	-	50
Total Supplies and Materials	-	50	-	50
Total Juvenile Case Management	55,286	68,171	30,080	71,003



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GENERAL FUND-01 GENERAL SERVICES-5140

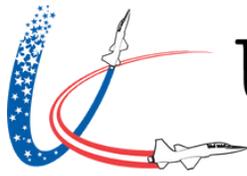
The General Services department is responsible for providing essential infrastructure and services to the City. This includes maintaining and repairing roads, City-owned sidewalks, managing traffic and transportation systems, maintaining public buildings and facilities, managing public parks and open 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 2025**

GENERAL SERVICES	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
REGULAR PAY	573,920	690,164	320,265	639,809
OVERTIME PAY	22,947	18,000	13,232	18,000
HOLIDAY PAY	30,791	36,325	20,824	32,331
LONGEVITY PAY	8,560	18,016	17,184	10,080
CERTIFICATION PAY	4,850	5,400	2,100	5,400
FICA EXPENSE	39,113	47,362	24,125	43,748
MEDICARE EXPENSE	9,147	11,077	5,642	10,231
EMPLOYEE RETIREMENT	122,390	151,559	83,039	142,817
Total Payroll	811,717	977,903	486,412	902,417
TRAVEL EXPENSE	306	400	-	1,400
LICENSES/CERTIFICATIONS	524	600	-	600
UNIFORM ALLOWANCE	2,264	5,400	433	5,400
UNIFORM MAINTENANCE	11,411	9,000	5,144	15,652
TRAINING	909	750	2	2,800
EMPLOYEE ENGAGEMENT	396	-	-	-
Total Allowances	15,809	16,150	5,579	25,852
RADIO SYSTEM MAINT	-	4,000	-	8,000
Total Communications	-	4,000	-	8,000
ELECTRICITY EXPENSE	198,089	96,000	45,000	100,000
GAS EXPENSE	(2,585)	1,500	373	1,250
Total Utilities	195,505	97,500	45,373	101,250
VEHICLE MAINTENANCE	12,133	10,000	9,298	15,000
MOBILE EQUIPMENT MAINTENANCE	38,084	28,000	12,305	30,000
OTHER EQUIPMENT MAINTENANCE	150	-	-	-
BUILDING MAINTENANCE	3,658	3,000	4,022	14,500
SIDWALKS/CURBS MAINTENANCE	-	10,000	-	10,000
STREETS MAINTENANCE	77,839	183,000	-	172,000
GROUNDS MAINTENANCE	59,419	60,000	36,436	65,600
SIGNALS MAINTENANCE	6,963	9,000	2,149	130,223
PHYSICAL EXAMS	1,130	1,300	1,410	2,040
APPLICANT PROCESSING	106	-	6	-
EQUIPMENT RENTAL	6,067	6,000	410	24,000
SECURITY	-	53,000	-	55,000

OTHER CONTRACT SERVICES	80,804	39,920	1,948	39,920
PLANNING	-	25,000	-	25,000
TECHNOLOGY SERVICES	2,045	-	23	-
ENGINEERING SERVICES	-	-	-	124,500
GRANT APPLICATION/MATCH	-	-	-	154,000
Total Contracts	288,399	428,220	68,006	861,783
BASE MATERIALS	4,031	7,500	-	10,000
CONCRETE	50,473	30,000	7,659	50,000
ASPHALT	43,956	25,000	4,934	40,000
SIGNAGE	11,798	25,000	9,602	47,760
OPERATING SUPPLIES	27,299	27,000	6,201	37,000
GASOLINE EXPENSE	33,915	28,000	12,431	28,000
OIL/LUBRICANTS	2,391	5,000	-	5,000
HAND TOOLS	1,046	1,500	1,109	3,000
Total Supplies & Materials	174,910	149,000	41,937	220,760
ENGINEERING	26,024	45,000	-	45,000
VEHICLES	160,919	120,000	-	111,000
LEASE/PURCHASE MOBILE EQUIP	169,356	85,000	79,039	34,500
OFFICE EQUIPMENT - REAL PROP	-	3,000	-	4,000
FURNITURE & FIXTURES	-	3,000	-	3,000
OTHER EQUIPMENT	29,436	14,350	9,279	11,270
Total Real Property and Equipment	385,735	270,350	88,318	208,770
Total General Services	1,872,074	1,943,123	735,625	2,328,832





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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.

**CITY OF UNIVERSAL CITY - PARKS AND RECREATION
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

	FY 2023	FY 2024	FY 2024	FY 2025
PARKS AND RECREATION	Actual	Budget	Actual	Adopted Budget
REGULAR PAY	195,377	247,482	103,540	287,919
OVERTIME PAY	15,068	13,788	8,650	14,000
HOLIDAY PAY	11,148	13,025	8,323	15,154
LONGEVITY PAY	352	672	672	1,728
CERTIFICATION PAY	2,550	5,400	1,200	5,400
FICA EXPENSE	14,306	17,383	8,087	20,100
MEDICARE EXPENSE	3,346	4,065	1,891	4,701
EMPLOYEE RETIREMENT	43,688	55,625	27,033	65,618
Total Payroll	285,835	357,440	159,396	414,620
TRAVEL EXPENSE	-	-	-	300
LICENSES/CERTIFICATES	200	60	-	2,655
UNIFORM ALLOWANCE	2,608	2,500	2,187	3,000
TRAINING	1,688	1,740	1,738	2,000
EMPLOYEE ENGAGEMENT	51	-	-	-
Total Allowances	4,546	4,300	3,925	7,955
PRINTING	1,354	750	194	750
MEMBERSHIPS/SUBSCRIPTIONS	2,400	3,000	98	4,000
Total Communications	3,754	3,750	292	4,750
VEHICLE MAINTENANCE	1,477	1,500	333	3,000
MOBILE EQUIPMENT MAINTENANCE	5,938	5,000	4,543	6,000
OTHER EQUIPMENT MAINTENANCE	1,347	500	15	500
BUILDING MAINTENANCE	97,900	115,500	62,534	102,580
GROUNDS MAINTENANCE	81,456	140,400	93,536	184,100
PHYSICAL EXAMS	165	750	619	1,000
APPLICANT PROCESSING	530	-	32	-
EQUIPMENT RENTAL	2,196	2,500	510	2,500
SPECIAL EVENT EXPENDITURES	154,543	155,000	161,179	80,000
BANK FEES	2,201	-	-	-
OTHER CONTRACT SERVICES	133,289	70,500	43,538	240,600
TECHNOLOGY SERVICES	1,203	1,000	594	-
GRANT APPLICATION/MATCH	-	-	-	199,500
Total Contract Services	482,246	492,650	367,434	819,780

ENTERTAINMENT	1,471	1,500	802	1,800
SAND/DIRT	6,394	8,000	3,152	8,000
CONCRETE	34,450	40,000	15,952	60,000
ASPHALT	-	500	-	2,500
OPERATING SUPPLIES	45,368	30,000	16,345	35,000
GASOLINE	2,904	7,500	2,159	7,500
HAND TOOLS	1,023	1,000	-	14,295
Total Supplies and Materials	91,611	88,500	38,410	129,095
VEHICLES	73,778	-	-	-
OTHER EQUIPMENT	-	40,000	34,667	25,000
PARK IMPROVEMENTS	901,178	425,000	313,003	375,000
OTHER SOURCES/USES	-	15,000	12,085	24,000
Total Real Property and Equipment	974,955	480,000	359,755	424,000
Total Parks and Recreation	1,842,948	1,426,640	929,212	1,800,200





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.

**CITY OF UNIVERSAL CITY - POLICE
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

	FY 2023	FY 2024	FY 2024	FY 2025
POLICE	Actual	Budget	Actual	Adopted Budget
REGULAR PAY	2,414,684	2,853,548	1,197,525	2,885,287
OVERTIME PAY	343,721	250,000	137,202	250,000
HOLIDAY PAY	119,251	146,645	81,507	153,980
LONGEVITY PAY	16,284	24,064	24,064	20,352
CERTIFICATION PAY	22,150	50,000	9,650	32,000
FICA EXPENSE	180,040	206,103	95,981	207,180
MEDICARE EXPENSE	42,106	48,202	22,447	48,453
EMPLOYEE RETIREMENT	555,717	659,533	325,986	676,344
Total Payroll	3,693,952	4,238,095	1,894,362	4,273,596
TRAVEL EXPENSE	14,279	7,500	5,507	7,500
UNIFORM ALLOWANCE	21,711	21,050	8,298	25,000
UNIFORM MAINTENANCE	34,885	33,000	17,995	33,000
TRAINING	43,441	26,500	15,934	26,500
LEOSE TRAINING	-	1,800	-	1,800
EMPLOYEE ENGAGEMENT	249	1,950	1,969	-
Total Allowances	114,564	91,800	49,702	93,800
RADIO SYSTEM MAINT	52,479	40,000	31,316	40,000
POSTAGE	1,103	1,200	253	1,200
PRINTING	446	500	-	500
MEMBERSHIPS/SUBSCRIPTIONS	4,921	8,500	8,767	8,500
Total Communications	58,950	50,200	40,336	50,200
ELECTRICITY EXPENSE	29,375	-	5,589	-
Total Utilities	29,375	-	5,589	-
LEGAL SERVICES	-	-	-	10,000
Total Support Services	-	-	-	10,000
VEHICLE MAINTENANCE	22,874	25,000	5,551	20,000
OTHER EQUIPMENT MAINTENANCE	7,740	7,500	4,116	7,500
BUILDING MAINTENANCE	63,268	50,000	13,429	25,000
PHYSICAL EXAMS	22,098	32,050	1,783	28,000
APPLICANT PROCESSING	2,811	1,500	302	1,500
PUBLIC SAFETY CONTINGENCIES	6,500	7,250	-	7,250
BEXAR COUNTY CRIME LAB	10,689	12,000	1,505	10,000
SECURITY	1,008	2,000	420	2,000

JAIL EXPENSE	-	3,000	-	3,000
OTHER CONTRACT SERVICES	1,393	170,000	808	62,000
TECHNOLOGY SERVICES	31,092	11,500	18,995	19,500
Total Contract Services	169,475	321,800	46,910	185,750
OPERATING SUPPLIES	110,407	14,000	9,238	14,000
POLICE EQUIPMENT	-	11,000	34,335	55,000
GASOLINE EXPENSE	49,610	42,000	24,845	45,000
OFFICE SUPPLIES	3,874	-	-	-
JANITORIAL SUPPLIES	4,026	2,300	1,722	2,300
OFFICE EQUIPMENT	162	8,000	10,015	8,000
Total Supplies and Maintenance	168,079	77,300	80,154	124,300
VEHICLES	103,911	195,000	177,216	110,000
COMPUTER INFORMATION SYSTEM	37,211	50,000	10,222	35,000
FURNITURE & FIXTURES	3,437	-	-	-
OTHER EQUIPMENT	28,093	55,000	43,390	-
Total Real Property and Equipment	172,652	300,000	230,828	145,000
Total Police	4,407,047	5,079,195	2,347,880	4,882,646





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.

**CITY OF UNIVERSAL CITY - FIRE
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

FIRE	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
REGULAR PAY	1,387,989	1,577,176	707,594	1,661,159
OVERTIME PAY	212,472	200,000	108,256	110,000
FLSA MANDATED OVERTIME	-	-	-	90,000
HOLIDAY PAY	54,808	83,010	36,537	87,161
LONGEVITY PAY	17,932	17,976	17,976	18,720
CERTIFICATION PAY	17,150	37,800	9,650	40,000
FICA EXPENSE	103,739	118,871	57,091	124,436
MEDICARE EXPENSE	24,262	27,801	13,352	29,102
EMPLOYEE RETIREMENT	325,298	380,389	195,370	406,225
Total Payroll	2,143,649	2,443,023	1,145,826	2,566,803
TRAVEL EXPENSE	9,676	35,000	2,432	11,500
LICENSES/CERTIFICATIONS	527	9,000	-	9,000
UNIFORM ALLOWANCE	19,564	13,000	6,658	32,250
UNIFORM MAINTENANCE	12,900	8,000	6,600	14,400
TRAINING	19,733	20,000	7,927	32,400
FIRE MARSHALL EXPENSES	-	20,000	-	20,000
EMPLOYEE AWARDS	2,186	2,200	613	4,000
EMPLOYEE ENGAGEMENT	370	-	-	-
Total Allowances	64,956	107,200	24,230	123,550
RADIO SYSTEM MAINT	2,752	4,000	1,000	4,000
POSTAGE	279	200	98	400
PRINTING	52	950	516	950
MEMBERSHIPS/SUBSCRIPTIONS	15,623	9,000	8,397	19,300
Total Communications	18,706	14,150	10,012	24,650
ELECTRICITY EXPENSE	19,832	16,000	6,024	16,000
GAS EXPENSE	3,908	3,500	2,673	3,500
CABLE TV EXPENSE	1,163	900	550	900
Total Utilites	24,902	20,400	9,247	20,400
INSPECTIONS	1,583	2,000	-	2,200
VEHICLE MAINTENANCE	64,586	60,000	20,952	60,000
OTHER EQUIPMENT MAINTENANCE	24,175	16,000	17,070	26,250
BUILDING MAINTENANCE	80,778	30,000	16,774	203,000
GROUNDS MAINTENANCE	18,130	15,000	8,922	-
PHYSICAL EXAMS	17,521	17,950	2,670	20,000

EMERGENCY AMBULANCE SERVICE	345,554	342,715	171,358	357,771
HAZARDOUS MATERIAL TEAM SVC	500	1,000	1,000	1,000
APPLICANT PROCESSING	2,397	750	161	500
SECURITY	1,176	1,200	490	26,200
OTHER CONTRACT SERVICES	2,222	2,085	148	1,000
TECHNOLOGY SERVICES	13,603	11,000	3,039	10,500
Total Contract Services	572,225	499,700	242,585	708,421
OPERATING SUPPLIES	21,881	28,500	12,787	32,000
GASOLINE EXPENSE	22,988	25,000	11,520	25,000
OFFICE SUPPLIES	1,272	-	-	-
JANITORIAL SUPPLIES	4,647	2,700	2,115	3,200
OFFICE EQUIPMENT	633	1,050	789	2,500
HAND TOOLS	-	300	-	500
COMMUNITY RISK REDUCTION	10,615	100	43	-
PPE & MAINTENANCE	30,695	49,900	6,024	50,000
Total Supplies and Materials	92,731	107,550	33,278	113,200
VEHICLES	44,824	20,000	-	-
COMPUTER EQUIPMENT/ FA	5,960	12,000	-	15,000
FURNITURE & FIXTURE	-	5,000	-	13,500
OTHER EQUIPMENT	50,592	80,000	-	289,000
Total Real Property and Equipment	101,376	117,000	-	317,500
Total Fire	3,018,545	3,309,023	1,465,178	3,874,524



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 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 2025**

	FY 2023	FY 2024	FY 2024	FY 2025
VEHICLE & EQUIPMENT MAINTENANCE	Actual	Budget	Actual	Adopted Budget
REGULAR PAY	148,549	158,122	76,054	232,280
OVERTIME PAY	4,531	3,780	3,008	3,800
HOLIDAY PAY	7,339	7,750	4,835	8,000
LONGEVITY PAY	768	2,112	2,112	1,920
CERTIFICATION PAY	4,300	4,200	2,150	4,800
FICA EXPENSE	10,053	10,910	5,472	15,550
MEDICARE EXPENSE	2,351	2,551	1,280	3,637
EMPLOYEE RETIREMENT	27,050	34,911	16,118	50,762
Total Payroll	204,942	224,336	111,029	320,748
TRAVEL EXPENSE	-	400	-	400
UNIFORM ALLOWANCE	337	620	289	620
UNIFORM MAINTENANCE	2,818	3,764	1,550	3,764
TRAINING	621	800	234	800
Total Allowances	3,777	5,584	2,073	5,584
MEMBERSHIPS/SUBSCRIPTIONS	9,061	12,960	7,606	18,268
Total Communications	9,061	12,960	7,606	18,268
VEHICLE MAINTENANCE	756	500	-	500
OTHER EQUIPMENT MAINTENANCE	-	500	-	500
BUILDING MAINTENANCE	1,891	2,000	430	2,500
PHYSICAL EXAMS	55	300	55	400
OTHER CONTRACT SERVICES	-	1,000	-	1,000
TECHNOLOGY SERVICES	1,095	800	68	800
Total Contract Services	3,797	5,100	553	5,700
OPERATING SUPPLIES	4,269	25,000	7,172	27,000
GASOLINE EXPENSE	209	2,300	207	2,500
OILS AND LUBRICANTS	-	-	20,101	50,000
HAND TOOLS	2,580	5,500	5,345	5,500
Total Supplies and Materials	7,059	32,800	32,825	85,000
OFFICE EQUIPMENT - REAL PROPERTY	-	2,600	-	2,600
FURNITURE & FIXTURES	2,525	1,375	-	-
OTHER EQUIPMENT	11,051	2,500	-	13,000
Total Real Property and Equipment	13,575	6,475	-	15,600
Total Vehicle & Equipment Maintenance	242,211	287,255	154,086	450,900

GENERAL FUND-01 ANIMAL SHELTER-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 2025**

ANIMAL SELTER	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
REGULAR PAY	265,630	294,438	125,550	303,135
OVERTIME PAY	10,376	13,500	5,356	13,500
HOLIDAY PAY	13,667	15,500	9,286	16,000
LONGEVITY PAY	3,008	5,040	5,040	5,760
CERTIFICATION PAY	2,350	2,100	1,050	2,100
FICA EXPENSE	18,158	20,496	9,665	21,111
MEDICARE EXPENSE	4,247	4,793	2,260	4,937
EMPLOYEE RETIREMENT	52,885	65,587	30,520	68,916
Total Payroll	370,322	421,454	188,727	435,459
TRAVEL EXPENSE	264	750	-	3,100
UNIFORM ALLOWANCE	1,253	2,500	-	4,010
UNIFORM MAINTENANCE	1,912	2,500	1,267	2,964
TRAINING	1,859	1,500	-	2,900
Total Allowances	5,288	7,250	1,267	12,974
TELEPHONES	5,846	5,900	2,954	5,900
POSTAGE	-	500	-	500
PRINTING	1,305	1,000	972	2,700
MEMBERSHIPS/SUBSCRIPTIONS	(168)	400	-	550
Total Communications	6,983	7,800	3,926	9,650
ELECTRICITY EXPENSE	35,477	32,500	13,318	32,500
INTERNET EXPENSE	1,508	1,510	768	1,675
Total Utilities	36,985	34,010	14,086	34,175

**CITY OF UNIVERSAL CITY - ANIMAL SHELTER
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

INSPECTIONS	340	1,600	340	1,600
VEHICLE MAINTENANCE	631	1,000	-	1,000
OTHER EQUIPMENT MAINTENANCE	4,763	6,776	-	6,618
BUILDING MAINTENANCE	42,301	38,165	11,852	42,508
GROUNDS MAINTENANCE	23,421	26,000	8,952	27,770
FIRST AID SUPPLIES	1,326	1,000	603	1,224
PHYSICAL EXAMS	210	500	-	2,366
APPLICANT PROCESSING	1,014	500	-	500
SECURITY	2,016	1,000	1,680	4,032
OTHER CONTRACT SERVICES	1,606	8,500	440	65,594
TECHNOLOGY SERVICES	7,994	9,600	3,737	9,600
Total Contract Services	85,622	94,641	27,604	162,812
OPERATING SUPPLIES	3,910	16,914	4,491	23,710
DONATION - DAILY OPERATIONS	13,050	-	17,886	-
VOLUNTEER SUPPLIES	-	1,250	1,175	3,000
GASOLINE EXPENSE	2,047	4,000	1,047	4,000
OFFICE SUPPLIES	851	-	223	-
JANITORIAL SUPPLIES	2,531	4,000	709	3,900
OFFICE EQUIPMENT	3,917	1,250	-	3,500
OPERATING EXPENSE-DONATIONS	3,419	-	-	-
Total Supplies and Materials	29,726	27,414	25,531	38,110
BUILDING & STRUCTURE	67,550	90,000	86,191	107,000
VEHICLES	-	-	-	65,000
OTHER EQUIPMENT	-	7,800	-	-
Total Real Property and Equipment	67,550	97,800	86,191	172,000
Total Animal Shelter	602,476	690,369	347,333	865,180





GENERAL FUND-01 LIBRARY-5270

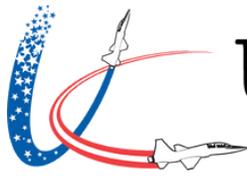
The Universal City Public Library (UCPL) provides a wide variety of educational, business and recreational needs to the citizens of Universal City. Citizens needs are met by offering materials in print and non-print format, copying, faxing, computers, Preschool Story time, Book Clubs and additional programs. 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 2025**

LIBRARY	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
REGULAR PAY	183,614	218,337	88,465	253,332
OVERTIME PAY	135	-	-	250
HOLIDAY PAY	3,861	2,925	2,134	3,200
LONGEVITY PAY	448	1,240	1,240	912
FICA EXPENSE	11,687	13,783	6,138	15,977
MEDICARE EXPENSE	2,733	3,224	1,436	3,737
EMPLOYEE RETIREMENT	22,312	44,108	13,150	52,157
Total Payroll	224,791	283,617	112,564	329,565
TRAVEL EXPENSE	1,251	1,000	-	2,500
TRAINING	640	1,500	736	1,200
EMPLOYEE ENGAGEMENT	2,198	-	-	-
Total Allowances	4,089	2,500	736	3,700
TELEPHONES	2,950	3,500	1,490	3,800
POSTAGE	411	250	158	900
PRINTING	514	850	810	1,000
ADVERTISING	87	150	-	200
MEMBERSHIPS/SUBSCRIPTIONS	3,293	3,850	3,806	5,500
Total Communications	7,255	8,600	6,264	11,400
ELECTRICITY EXPENSE	14,693	16,000	5,585	17,000
INTERNET EXPENSE	3,611	3,900	1,945	3,900
Total Utilities	18,303	19,900	7,530	20,900
INSPECTIONS	425	500	450	1,200
OTHER EQUIPMENT MAINTENANCE	-	500	-	-
BUILDING MAINTENANCE	16,978	20,000	7,268	24,000
GROUNDS MAINTENANCE	8,514	18,860	12,819	11,000
PHYSICAL EXAMS	429	-	2,027	1,500
APPLICANT PROCESSING	353	700	19	-
SECURITY	3,407	3,400	1,465	3,500
OTHER CONTRACT SERVICES	43,203	9,550	1,878	14,000
TECHNOLOGY SERVICES	22,890	60,000	27,389	80,000
Total Contract Services	96,198	113,510	53,314	135,200

ENTERTAINMENT	5,153	6,500	500	5,000
OPERATING SUPPLIES	3,446	10,000	6,603	13,500
OFFICE SUPPLIES	1,204	-	-	-
JANITORAL SUPPLIES	3,504	3,000	1,510	3,000
BOOKS & PERIODICALS	26,788	34,600	18,087	50,000
BOOKS & PERIODICAL DONATIONS	13,617	-	11,742	-
AUDIO/VISUAL MATERIALS	9,688	9,446	1,838	12,000
Total Supplies and Materials	63,399	63,546	40,281	83,500
OFFICE EQUIPMENT - REAL PROP	-	5,000	-	4,600
FURNITURE & FIXTURES	-	8,100	-	10,000
Total Real Property and Equipment	-	13,100	-	14,600
Total Library	414,035	504,773	220,688	598,865





UNIVERSAL CITY
Est. 1960

GENERAL FUND-01 NON-DEPARTMENTAL-5990

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 2025**

NON-DEPARTMENTAL	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
TELEPHONES	-	42,000	19,917	45,000
CELL PHONES	-	-	-	30,000
ELECTRICITY EXPENSE	-	149,400	16,261	40,000
ELECTRICITY EXPENSE PVT STREETLIGHTS	-	-	84,191	145,000
INTERNET EXPENSE	-	30,000	12,057	24,000
CABLE TV EXPENSE	-	1,000	285	1,000
Total Utilities	-	222,400	132,712	285,000
BUILDING MAINTENANCE	-	35,000	33,538	50,000
GROUNDS MAINTENANCE	-	-	-	12,000
CC BANK FEES	-	-	-	32,000
OTHER CONTRACT SERVICES	-	-	-	68,500
INSURANCE AND BONDS	-	1,015,000	482,110	840,000
WORKER'S COMPENSATION	-	135,200	80,205	145,000
WORKER'S UNEMPLOYMENT INS	-	20,000	82	22,000
Total Contract Services	-	1,205,200	595,936	1,169,500
PROMOTION-DEVELOPMENT	-	25,000	-	40,000
Total Other/ Uses	-	25,000	-	40,000
CAPITAL OUTLAY LAND	-	-	412,817	-
CAPITAL OUTLAY BUILDING	-	537,000	537,000	55,000
Total Real Property	-	537,000	949,817	55,000
TRANSFER OUT TO CAPITAL REPLACEMENT	-	398,201	-	550,000
Total Other/ Uses	-	398,201	-	550,000
Total General Fund Non-departmental	-	2,387,801	1,678,464	2,099,500

ENTERPRISE FUNDS

- Utility
- Stormwater
- Golf Course

UTILITY FUND DEPARTMENTS



- Public Works
- Utilities Administration
- Water
- Sewer

**CITY OF UNIVERSAL CITY - UTILITIES
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
REVENUE SUMMARY				
WATER REVENUE	5,861,268	4,659,477	2,556,048	4,941,645
SEWER REVENUE	4,732,453	4,886,885	2,432,356	5,137,348
UTILITY FEES & RENTS	808,191	779,349	426,219	786,128
INTEREST/OTHER REVENUE	1,111,876	581,938	590,606	726,200
OTHER/SOURCE USES	-	-	-	5,561,164
TOTAL REVENUE	12,513,789	10,907,649	6,005,229	17,152,485
EXPENDITURE SUMMARY				
PUBLIC WORKS	1,220,710	1,090,888	508,299	1,055,400
ADMINISTRATION	367,081	350,594	221,335	465,026
WATER DEVELOPMENT	2,109,867	2,705,350	1,337,800	3,179,622
SEWER DEVELOPMENT	3,014,092	3,184,263	1,258,222	3,319,241
NON-DEPARTMENTAL	-	869,858	243,445	954,300
DEBT SERVICE	553,910	1,443,799	342,391	1,437,095
CAPITAL PROJECTS	-	6,577,353	-	6,670,164
TOTAL EXPENDITURES	7,265,660	16,222,105	3,911,491	17,080,848
REVENUE OVER/(UNDER) EXPENDITURES	5,248,128	(5,314,456)	2,093,738	71,637

REVENUES					
WATER REVENUE					
	RESIDENTIAL WATER	3,417,671	2,819,792	1,517,344	2,932,235
	COMMERCIAL IRRIGATION WATER	985,549	936,872	498,574	1,036,546
	COMMERCIAL WATER	109,778	76,107	55,185	80,881
	BLENDED WATER	653,247	602,166	337,532	639,931
	BLENDED WATER IRRIGATION	178,124	91,343	90,872	95,021
	COMMERCIAL IRRIGAT REUSE WATER	135,769	58,752	10,247	61,086
	WATER CONNECTION FEES	56,998	25,000	23,250	46,500
	WATER IMPACT FEES	269,271	-	-	-
	RES. WATER PAYMENT PENALTY	43,991	36,445	18,540	36,445
	MULTI-FAMILY WATER PMENT PENALTY	6,682	8,500	2,210	8,500
	COMM. WATER PMENT PENALTY	4,187	4,500	2,294	4,500
TOTAL WATER REVENUE		5,861,268	4,659,477	2,556,048	4,941,645
SEWER REVENUE					
	RESIDENTIAL SEWER	2,825,484	2,839,087	1,476,975	2,958,925
	COMMERCIAL SEWER	1,746,066	1,952,749	898,321	2,086,264
	BLENDED SEWER	71,988	47,737	36,447	49,653
	RES. SEWER PMT PENALTY	38,694	35,006	17,857	35,006
	WASTEWATER IMPACT FEE	41,022	-	-	-
	COMM. SEWER PMT PENALTY	9,198	12,306	2,756	7,500
TOTAL SEWER REVENUE		4,732,453	4,886,885	2,432,356	5,137,348
UTILITY FEES & RENTS					
	FEES AND SERVICE CHARGES	87,547	102,105	37,575	102,105
	GARBAGE PAYMENT PENALTY	22,437	23,000	11,203	23,000
	GARBAGE FRANCHISE FEE	192,785	165,000	104,632	170,000
	WATER TANK RENTAL AGREEMENT	123,892	128,900	66,700	128,900
	EAA MANAGEMENT FEE	377,497	356,221	204,218	358,000
	EAA PAYMENT PENALTY	4,032	4,123	1,891	4,123
TOTAL UTILITY FEES & RENTS		808,191	779,349	426,219	786,128
INTEREST/OTHER REVENUE					
	INTEREST INCOME	838,597	480,000	570,587	665,675
	OTHER INCOME	246,255	20,000	14,008	28,000
	CC PROCESSING	11,035	15,000	5,512	15,000
	VENDING MACHINE	(181)	920	(691)	2,000
	RECYCLING	13,046	13,500	-	13,000
	BRUSH CHIPPING	3,090	2,500	1,170	2,500
	BRUSH CHIPPING PENALTY	34	18	21	25
	PRIOR YEAR FUNDS	-	50,000	-	-
TOTAL INTEREST/OTHER REVENUE		1,111,876	581,938	590,606	726,200
OTHER SOURCES/USES					
	TRANSFER IN FROM ARPA FUND	-	-	-	-
	BOND BALANCES	-	-	-	5,561,164
TOTAL OTHER SOURCE/USES		-	-	-	5,561,164
TOTAL UTILITY REVENUE		12,513,789	10,907,649	6,005,229	17,152,485

EXPENDITURES					
	REGULAR PAY	1,051,422	1,227,140	534,082	1,332,696
	OVERTIME PAY	41,979	42,000	24,216	48,000
	HOLIDAY PAY	56,865	64,398	35,178	65,152
	LONGEVITY PAY	9,232	20,784	20,784	14,880
	CERTIFICATION PAY	13,950	14,400	7,900	19,200
	F.I.C.A.	63,945	84,781	39,979	91,756
	MEDICARE EXPENSE	16,861	19,827	9,449	21,459
	EMPLOYEE RETIREMENT	230,760	271,298	138,495	299,537
TOTAL PAYROLL		1,485,013	1,744,628	810,083	1,892,679
	TRAVEL EXPENSE	635	4,032	126	7,300
	UNIFORM ALLOWANCE	2,655	7,830	1,272	10,650
	UNIFORM MAINTENANCE	11,092	19,480	5,182	14,700
	TRAINING	15,738	20,600	3,922	22,100
	EMPLOYEE RECOGNITION	2,997	2,300	2,240	8,400
TOTAL ALLOWANCES		33,116	54,242	12,743	63,150
	TELEPHONE	11,048	-	-	-
	CELL PHONE/PAGERS	1,302	6,800	152	10,805
	RADIO SYSTEM MAINTENANCE	399	8,000	-	8,000
	POSTAGE	43,900	42,360	15,855	48,580
	PRINTING	25,665	27,020	9,310	25,820
	MEMBERSHIPS/SUBSCRIPTIONS	2,745	5,414	585	6,227
	UNCOLLECTIBLE ACCOUNTS	14,810	5,000	-	8,000
TOTAL COMMUNICATIONS		99,868	94,594	25,903	107,432
	ELECTRICITY EXPENSE	310,504	-	-	-
	GAS EXPENSE	5,018	8,600	3,272	8,600
	CABLE EXPENSE	1,171	-	-	-
TOTAL UTILITIES		316,693	8,600	3,272	8,600
	LEGAL SERVICES	4,142	6,000	323	6,000
	ENGINEER SERVICES	168,498	160,500	102,386	202,500
	PLANNING	14,543	150,000	1,509	102,679
	ADMINISTRATIVE TRANSFER TO GF	200,000	-	-	-
TOTAL SUPPORT SERVICES		387,184	316,500	104,218	311,179
	INSPECTIONS	-	1,400	-	1,400
	FIRST AID SUPPLIES	1,519	18,700	1,100	20,000
	MAINTENANCE VEHICLE	17,971	22,000	4,914	22,500
	MAINTENANCE MOBILE EQUIPMENT	61,942	45,915	13,551	45,915
	MAINTENANCE OTHER EQUIP.	23,743	22,000	1,806	27,500
	INSURANCE AND BONDS	153,978	-	-	-
	WORKERS COMPENSATION	16,305	-	-	-
	WORKERS UNEMPLOYMENT	-	-	-	-
	MAINTENANCE OF WATER SYSTEM	78,823	60,000	17,546	65,000
	WATER TANK REPAIRS	25,364	247,540	26,135	247,540
	TOILET REBATE PROGRAM	225	1,500	375	1,000
	SARA SEWAGE TREATMENT	1,450,402	1,245,729	667,603	1,552,498
	WASHING MACHINE REBATE	75	450	-	450
	MAINTENANCE SEWER SYSTEM	45,000	45,000	-	45,000
	CCMA SEWAGE TREATMENT	1,142,073	1,271,922	501,335	1,167,915
	SEWER SYSTEM STUDY	125,000	90,000	-	125,000
	EDWARDS AA MGMT/TCEQ MGMT	345,750	348,000	345,116	365,000
	CARRIZO PURCHASE	28,350	50,000	176,295	273,000
	WATER SYSTEM STUDY	27,375	40,000	-	-
	WATER METER TESTING	5,840	9,800	-	10,780
	PHYSICAL EXAMS	608	650	2,391	7,220
	EQUIPMENT RENTAL	8,923	14,500	-	16,500
	SECURITY	2,016	2,200	1,008	2,690

	GROUND WATER RIGHTS	-	230,000	5,875	368,025
	BANK FEES	134,161	65,000	76,185	130,000
	SARA REUSE WATER	66,164	66,165	33,082	66,165
	OTHER CONTRACT SERVICES	91,627	137,645	37,832	175,600
	LIVE OAK/MEADOW OAKS FEE	11,889	5,000	5,002	8,500
	TECHNOLOGY SERVICES	139,796	201,400	167,361	156,500
TOTAL CONTRACT SERVICES		4,004,920	4,242,516	2,084,514	4,901,698
	OPERATING SUPPLIES	134,754	181,500	54,916	188,500
	WATER METERS	150,341	269,295	193,032	270,031
	GASOLINE EXPENSE	44,353	55,400	14,971	55,400
	OFFICE SUPPLIES	2,912	-	16	1,500
	JANITORIAL SUPPLIES	4,923	5,000	1,470	5,000
	HAND TOOLS	11,567	8,400	1,164	12,700
TOTAL SUPPLIES AND MATERIALS		348,850	519,595	265,568	533,131
	VEHICLES	-	183,000	-	-
	MOBILE EQUIPMENT	-	95,000	-	20,000
	OFFICE EQUIPMENT - REAL PROPERTY	-	19,400	-	16,900
	FURNITURE & FIXTURES	-	13,100	-	16,100
	OTHER EQUIPMENT	8,794	32,420	8,443	55,420
	OTHER SOURCES	-	-	-	-
TOTAL REAL PROPERTY AND EQUIPMENT		8,794	342,920	8,443	108,420
	TELEPHONES	-	11,500	4,630	36,000
	ELECTRICITY EXPENSE	-	368,000	109,681	368,000
	CABLE TV EXPENSE	-	1,300	724	1,500
	AUDIT SERVICES	-	10,000	10,000	10,000
	BUILDING MAINTENANCE	-	69,800	32,455	81,300
	INSURANCE AND BONDS	-	176,748	72,041	180,000
	WORKER'S COMPENSATION	-	17,510	13,902	20,000
	WORKER'S UNEMPLOYMENT INS	-	5,000	12	7,500
	TRANSFER TO GENERAL FUND ADMINISTRATIVE FEES	-	210,000	-	225,000
	TRANSFER OUT TO CAPITAL REPLACEMENT	-	-	-	25,000
TOTAL UTILITY NON-DEPARTMENTAL		-	869,858	243,445	954,300

UTILITY FUND DEBT SERVICE

DEBT SERVICE - 2012 PRINCIPAL	-	335,000	-	345,000
DEBT SERVICE - 2012 INTEREST	40,200	27,200	13,600	13,800
DEBT SERVICE - 2012 FEES	400	400	200	400
DEBT SERVICE - 2015 PRINCIPAL	-	135,000	-	140,000
DEBT SERVICE - 2015 INTEREST	71,806	66,607	33,303	61,206
DEBT SERVICE - 2015 FEES	400	400	200	400
SARA DEBT SERVICE PRINCIPAL	145,000	145,000	145,000	145,000
SARA DEBT SERVICE INTEREST	24,878	22,109	11,747	22,109
DEBT SERVICE - 2017 PRINCIPAL	-	130,000	-	135,000
DEBT SERVICE FEES - 2017 INTEREST	72,481	68,581	34,291	64,681
DEBT SERVICE FEES - 2017 FEES	400	400	200	400
DEBT SERVICE - 2020 PRINCIPAL	-	160,000	-	160,000
DEBT SERVICE FEES - 2020 INTEREST	16,037	14,345	7,172	12,593
DEBT SERVICE FEES - 2020 FEES	-	400	-	400
DEBT SERVICE - 2022 PRINCIPAL	-	145,000	-	150,000
DEBT SERVICE FEES - 2022 INTEREST	182,308	192,957	96,478	185,706
DEBT SERVICE FEES - 2022 FEES	-	400	200	400
TOTAL DEBT SERVICE	553,910	1,443,799	342,391	1,437,095

UTILITY FUND CAPITAL IMPROVEMENTS

SEWER LINE REHABILITATION - BOND FUNDS	(915,542)	2,027,111	-	1,992,686
WATER TANK PAINTING - BOND FUNDS	915,542	-	-	209,000
Well#10 1 million gallon tank replacement - BOND FUNDS	-	1,210,000	-	1,091,236
OLD PW YARD CAPITAL IMPROVEMENTS MULTI-YEAR	-	450,000	-	300,000
WELL # 9 UPGRADE REHABILITAION	-	-	-	-
ANNUAL WATER LINE REHAB PROJECT	-	250,000	-	300,000
ANNUAL SEWER LINE REHAB PROJECT	-	250,000	-	300,000
Walmart water line	-	350,000	-	-
Well #12 Development - BOND FUNDS	-	900,242	-	1,400,242
Centerbrook 3.9 acre Land Acquisition - BOND FUNDS	-	1,140,000	-	1,077,000
TOTAL CAPITAL IMPROVEMENTS	-	6,577,353	-	6,670,164

**CITY OF UNIVERSAL CITY - PUBLIC WORKS
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

PUBLIC WORKS	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
REGULAR PAY	343,359	386,025	189,467	402,266
OVERTIME PAY	2,206	3,000	1,238	3,000
HOLIDAY PAY	16,769	20,315	7,832	20,315
LONGEVITY PAY	3,312	8,032	8,032	4,800
CERTIFICATION PAY	600	600	200	600
F.I.C.A.	20,310	25,857	12,987	26,721
MEDICARE EXPENSE	5,452	6,047	3,136	6,249
EMPLOYEE RETIREMENT	70,586	82,742	45,934	87,230
TOTAL PAYROLL	462,594	532,618	268,827	551,181
TRAVEL EXPENSE	635	500	126	1,300
UNIFORM ALLOWANCE	151	1,500	65	3,650
UNIFORM MAINTENANCE	6,861	8,200	845	3,000
TRAINING	3,741	4,000	747	4,000
EMPLOYEE ENGAGEMENT	2,997	2,100	2,094	3,900
TOTAL ALLOWANCES	14,384	16,300	3,878	15,850
TELEPHONE	9,249	-	-	-
POSTAGE	2,261	900	-	3,000
PRINTING	203	1,000	941	1,500
MEMBERSHIPS/SUBSCRIPTIONS	1,846	3,000	301	2,000
TOTAL COMMUNICATIONS	13,560	4,900	1,242	6,500
ELECTRICITY EXPENSE	-	-	-	-
GAS EXPENSE	5,018	8,600	3,272	8,600
CABLE EXPENSE	1,171	-	-	-
TOTAL UTILITIES	6,189	8,600	3,272	8,600
LEGAL SERVICES	4,142	6,000	323	6,000
ENGINEER SERVICES	168,498	160,500	102,386	202,500
PLANNING	14,543	150,000	1,509	102,679
ADMINISTRATIVE TRANSFER	200,000	-	-	-
TOTAL SUPPORT SERVICES	387,184	316,500	104,218	311,179
INSPECTIONS	-	1,400	-	1,400
VEHICLE MAINTENANCE	-	1,500	15	1,500
OTHER EQUIP MAINT	10,846	1,000	-	1,000
BUILDING MAINTENANCE	10,122	-	-	-
INSURANCE AND BONDS	153,978	-	-	-
WORKERS COMPENSATION	16,305	-	-	-
WORKERS UNEMPLOYMENT	-	-	-	-
FIRST AID SUPPLIES	1,519	18,700	1,100	20,000
PHYSICAL EXAMS	-	200	355	400
EQUIPMENT RENTAL	-	1,500	-	1,500
SECURITY	2,016	2,200	1,008	2,690
BANK FEES	-	-	-	-

OTHER CONTRACT SERVICES	1,257	20,070	4,365	5,600
TECHNOLOGY SERVICES	127,658	147,900	113,933	106,500
TOTAL CONTRACT SERVICES	323,700	194,470	120,775	140,590
OPERATING SUPPLIES	6,211	7,000	3,287	8,500
OFFICE SUPPLIES	1,966	-	-	-
JANITORIAL SUPPLIES	4,923	5,000	1,470	5,000
COMPUTER EQUIPMENT	-	2,500	1,330	
TOTAL SUPPLIES AND MATERIALS	13,100	14,500	6,087	13,500
OFFICE EQUIPMENT - REAL PROPERTY	-	3,000	-	5,000
FURNITURE & FIXTURES	-	-	-	3,000
OTHER EQUIPMENT	-	-	-	
TOTAL REAL PROPERTY AND EQUIPMENT	-	3,000	-	8,000
TOTAL PUBLIC WORKS	1,220,710	1,090,888	508,299	1,055,400



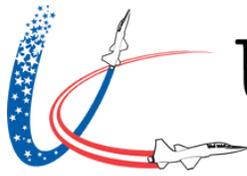
UTILITY FUND-04

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 - UT ADMINISTRATION
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

UT ADMINISTRATION	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
REGULAR PAY	93,520	110,238	46,561	143,936
OVERTIME PAY	449	1,500	530	1,500
HOLIDAY PAY	5,187	5,512	3,763	5,512
LONGEVITY PAY	144	480	480	672
F.I.C.A.	4,269	7,299	3,298	9,400
MEDICARE EXPENSE	1,300	1,707	771	2,198
EMPLOYEE RETIREMENT	23,220	23,358	11,546	30,688
TOTAL PAYROLL	128,088	150,094	66,949	193,906
UNIFORM ALLOWANCE	211	500	-	500
TRAINING	2,075	2,000	-	3,500
EMPLOYEE ENGAGEMENT	-	-	-	500
TOTAL ALLOWANCES	2,286	2,500	-	4,500
POSTAGE	41,395	38,000	15,832	42,120
PRINTING	22,145	23,000	8,273	21,000
MEMBERSHIPS/SUBSCRIPTIONS	289	-	-	-
TOTAL COMMUNICATIONS	63,829	61,000	24,105	63,120
UNCOLLECTIBLE ACCOUNT	14,810	5,000	-	8,000
TOTAL SUPPORT SERVICES	14,810	5,000	-	8,000
OTHER EQUIP MAINT	-	500	-	500
BANK FEES	134,161	65,000	76,185	130,000
OTHER CONTRACT SERVICES	10,268	-	417	-
TECHNOLOGY SERVICES	12,138	53,500	53,428	50,000
TOTAL CONTRACT SERVICES	156,567	119,000	130,030	180,500
OPERATING SUPPLIES	1,378	3,500	251	4,000
OFFICE SUPPLIES	123	-	-	1,500
TOTAL SUPPLIES AND MATERIALS	1,501	3,500	251	5,500
OFFICE EQUIPMENT - REAL PROPERTY	-	4,500	-	4,500
FURNITURE & FIXTURES	-	5,000	-	5,000
TOTAL REAL PROPERTY AND EQUIPMENT	-	9,500	-	9,500
TOTAL UTILITY ADMINISTRATION EXPENDITURES	367,081	350,594	221,335	465,026



UNIVERSAL CITY
Est. 1960

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.

**CITY OF UNIVERSAL CITY - WATER
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

WATER	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
REGULAR PAY	504,329	553,795	255,043	633,737
OVERTIME PAY	33,534	28,000	19,652	34,000
HOLIDAY PAY	28,729	29,716	19,911	31,687
LONGEVITY PAY	4,672	9,872	9,872	8,640
CERTIFICATION PAY	10,100	11,400	6,200	15,600
F.I.C.A.	32,809	39,210	20,106	44,867
MEDICARE EXPENSE	8,275	9,170	4,702	10,493
EMPLOYEE RETIREMENT	112,846	125,471	68,468	146,470
TOTAL PAYROLL	735,294	806,634	403,954	925,494
TRAVEL EXPENSE	-	1,732	-	4,000
UNIFORM ALLOWANCE	2,043	4,900	1,207	5,570
UNIFORM MAINTENANCE	3,726	8,580	3,761	9,000
TRAINING	8,147	8,000	2,535	8,000
EMPLOYEE ENGAGEMENT	-	200	146	2,000
TOTAL ALLOWANCES	13,916	23,412	7,649	28,570
TELEPHONE	1,799	-	-	-
CELL PHONE/PAGERS	1,302	6,800	152	10,805
RADIO SYSTEM MAINTENANCE	399	8,000	-	8,000
POSTAGE	243	3,460	23	3,460
PRINTING	3,317	3,020	97	3,320
MEMBERSHIPS/SUBSCRIPTIONS	609	2,414	284	4,227
TOTAL COMMUNICATIONS	7,670	23,694	556	29,812
ELECTRICITY EXPENSE	310,504	-	-	-
TOTAL UTILITIES	310,504	-	-	-
VEHICLE MAINTENANCE	14,971	18,000	4,899	18,000
MOBILE EQUIP MAINT	56,942	40,915	13,551	40,915
OTHER EQUIP MAINT	6,897	14,500	1,806	20,000
BUILDING MAINTENANCE	16,754	-	-	-
WATER SYSTEM MAINTENANCE	78,823	60,000	17,546	65,000
WATER TANK REPAIRS	25,364	247,540	26,135	247,540
TOILET REBATE PROGRAM	225	1,500	375	1,000
WASHING MACHINE REBATE	75	450	-	450
EDWARDS AA MGMT/TCEQ MGMT	345,750	348,000	345,116	365,000
CARRIZO PURCHASE	28,350	50,000	176,295	273,000
WATER SYSTEM STUDY	27,375	40,000	-	-
WATER METER TESTING	5,840	9,800	-	10,780
PHYSICAL EXAMS	608	450	2,036	6,820
APPLICANT PROCESSING	437	-	34	-
EQUIPMENT RENTAL	2,423	8,000	-	8,000

GROUND WATER RIGHTS	-	230,000	5,875	368,025
SARA REUSE WATER	66,164	66,165	33,082	66,165
OTHER CONTRACT SERVICES	60,102	96,575	33,051	150,000
LIVE OAK/MEADOW OAKS FEE	11,889	5,000	5,002	8,500
TECHNOLOGY SERVICES	-	-	-	3,000
TOTAL CONTRACT SERVICES	748,990	1,236,895	664,804	1,652,195
OPERATING SUPPLIES	102,166	146,000	48,421	150,000
WATER METERS	150,341	269,295	193,032	270,031
GASOLINE EXPENSE	23,053	34,100	10,239	34,100
OFFICE SUPPLIES	822	-	16	-
HAND TOOLS	8,317	5,400	686	5,500
TOTAL SUPPLIES AND MATERIALS	284,699	454,795	252,394	459,631
VEHICLES	-	120,000	-	-
MOBILE EQUIPMENT	-	-	-	20,000
OFFICE EQUIPMENT - REAL PROPERTY	-	7,400	-	7,400
FURNITURE & FIXTURES	-	8,100	-	8,100
OTHER EQUIPMENT	8,794	24,420	8,443	48,420
TOTAL REAL PROPERTY AND EQUIPMENT	8,794	159,920	8,443	83,920
TOTAL WATER EXPENDITURES	2,109,867	2,705,350	1,337,800	3,179,622

**CITY OF UNIVERSAL CITY - SEWER
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
SEWER DEVELOPMENT				
REGULAR PAY	110,214	177,082	43,010	152,758
OVERTIME PAY	5,790	9,500	2,796	9,500
HOLIDAY PAY	6,180	8,855	3,672	7,638
LONGEVITY PAY	1,104	2,400	2,400	768
CERTIFICATION PAY	3,250	2,400	1,500	3,000
F.I.C.A.	6,557	12,415	3,589	10,767
MEDICARE EXPENSE	1,834	2,903	839	2,518
EMPLOYEE RETIREMENT	24,108	39,727	12,547	35,150
TOTAL PAYROLL	159,037	255,282	70,353	222,098
TRAVEL EXPENSE	-	1,800	-	2,000
UNIFORM ALLOWANCE	250	930	-	930
UNIFORM MAINTENANCE	504	2,700	576	2,700
TRAINING	1,775	6,600	640	6,600
EMPLOYEE ENGAGEMENT	-	-	-	2,000
TOTAL ALLOWANCES	2,530	12,030	1,216	14,230
VEHICLE MAINTENANCE	3,000	2,500	-	3,000
MOBILE EQUIPMENT MAINTENANCE	5,000	5,000	-	5,000
OTHER EQUIP MAINTENANCE	6,000	6,000	-	6,000
BUIDLING MAINTENANCE	-	5,000	-	-
SARA SEWAGE TREATMENT	1,450,402	1,245,729	667,603	1,552,498
SEWER SYSTEM MAINTENANCE	45,000	45,000	-	45,000
CCMA SEWAGE TREATMENT	1,142,073	1,271,922	501,335	1,167,915
SEWER SYSTEM STUDY	125,000	90,000	-	125,000
EQUIPMENT RENTAL	6,500	5,000	-	7,000
OTHER CONTRACT SERVICES	20,000	21,000	-	20,000
TOTAL CONTRACT SERVICES	2,802,975	2,697,151	1,168,939	2,931,413
OPERATING SUPPLIES	25,000	25,000	2,957	26,000
GASOLINE EXPENSE	21,300	21,300	4,732	21,300
COMPUTER EQUIPMENT	-	-	1,848	5,000
HAND TOOLS	3,250	3,000	478	7,200
TOTAL SUPPLIES AND MATERIALS	49,550	49,300	10,014	59,500
VEHICLES	-	63,000	-	-
MOBILE EQUIPMENT	-	95,000	-	-
LEASE/PURCHASE MOBILE EQUIP	-	-	-	85,000
OFFICE EQUIPMENT - REAL PROPERTY	-	4,500	-	-
FURNITURE & FIXTURES	-	-	-	-
OTHER EQUIPMENT	-	8,000	7,700	7,000
TOTAL REAL PROPERTY AND EQUIPMENT	-	170,500	7,700	92,000
TOTAL SEWER EXPENDITURES	3,014,092	3,184,263	1,258,222	3,319,241



UTILITY FUND-04 NON-DEPARTMENTAL-5990

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.

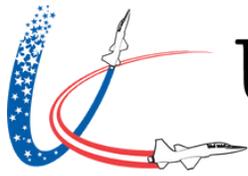
**CITY OF UNIVERSAL CITY - UTILITY NON-DEPARTMENTAL
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

UTILITY NON-DEPARTMENTAL	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
TELEPHONES	-	11,500	4,630	36,000
ELECTRICITY EXPENSE	-	368,000	109,681	368,000
CABLE TV EXPENSE	-	1,300	724	1,500
Total Utilities	-	380,800	115,035	405,500
AUDIT SERVICES	-	10,000	10,000	10,000
BUILDING MAINTENANCE	-	69,800	32,455	81,300
INSURANCE AND BONDS	-	176,748	72,041	180,000
WORKER'S COMPENSATION	-	17,510	13,902	20,000
WORKER'S UNEMPLOYMENT INS	-	5,000	12	7,500
Total Contract Services	-	279,058	128,410	298,800
TRANSFER TO GENERAL FUND ADMINISTRATIVE FEES	-	210,000	-	225,000
TRANSFER OUT TO CAPITAL REPLACEMENT	-	-	-	25,000
Total Other/ Uses	-	210,000	-	250,000
Total Utility Non-departmental	-	869,858	243,445	954,300

STORMWATER FUND DEPARTMENTS

- Stormwater





UNIVERSAL CITY
Est. 1960

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
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
REVENUES				
WATER REVENUE				
RESIDENTIAL	369,638	392,601	194,627	393,582
MULTI-FAMILY	89,201	94,729	47,269	94,729
COMMERCIAL	332,247	326,032	174,753	328,477
RES. STORMWATER PAYMENT PENALTY	4,761	4,320	-	4,320
MULTIFAMILY STORMWATER PAYMENT PENALTY	459	720	-	720
COMM. STORMWATER PMENT PENALTY	2,028	1,980	2,235	1,980
TOTAL WATER REVENUE	800,574	820,382	418,884	823,808
INTEREST/OTHER REVENUE				
INTEREST INCOME	13,994	30,270	33,897	68,910
OTHER INCOME	-	-	-	-
Transfer In - GC CIP Hole 8 & 9	650,000	450,000	-	-
PRIOR PERIOD FUNDS	-	444,687	-	-
USE OF FUND BALANCE	-	650,000	-	650,000
TOTAL INTEREST/OTHER REVENUE	663,994	1,574,957	33,897	718,910
DONATIONS/CONTRIBUTIONS				
RECYCLING DONATIONS	-	1,000	9,600	1,000
TOTAL DONATIONS/CONTRIBUTIONS	-	1,000	9,600	1,000
TOTAL STORMWATER REVENUE	1,464,569	2,396,339	462,381	1,543,718
EXPENDITURES				
REGULAR PAY	131,265	139,922	63,972	124,083
OVERTIME PAY	5,139	5,000	1,797	5,000
HOLIDAY PAY	7,397	6,000	4,201	6,204
LONGEVITY PAY	1,344	3,776	3,776	672
CERTIFICATION PAY	2,400	2,400	1,200	2,400
F.I.C.A.	8,792	9,685	4,963	8,578
MEDICARE EXPENSE	2,125	2,265	1,161	2,006
EMPLOYEE RETIREMENT	28,054	30,990	16,590	28,004
TOTAL PAYROLL	186,516	200,038	97,659	176,947
TRAVEL EXPENSE	-	2,604	-	3,900
LICENSE/CERTIFICATIONS	-	365	-	365
UNIFORM RENTAL/JACKETS	-	800	-	800
TRAINING	-	3,100	-	1,000
EMPLOYEE RECOGNITION	-	-	-	-
TOTAL ALLOWANCES	-	6,869	-	6,065
CELL PHONE/PAGERS	1,773	1,456	401	976
RADIO SYSTEM MAINT.	-	5,496	-	4,596
POSTAGE	27	100	-	200
PRINTING	57	200	39	300
NEWSPAPER PUBLICATIONS	-	1,000	-	1,400
MEMBERSHIPS/SUBSCRIPTIONS	100	1,250	100	200
TOTAL COMMUNICATIONS	1,957	9,502	539	7,672
ADMINISTRATIVE TRANSFER	50,000	51,000	-	52,000
TOTAL SUPPORT SERVICES	50,000	51,000	-	52,000
MAINTENANCE VEHICLES	95	1,500	111	1,500

	MAINTENANCE OTHER EQUIP.	2,194	5,000	1,581	5,000
	INSURANCE AND BONDS	16,185	16,480	8,297	16,480
	WORKERS UNEMPLOYMENT	18,882	297	-	306
	ENGINEERING SERVICES	53,401	175,400	20,430	145,000
	TECHNOLOGY SERVICES	-	49,466	18,848	1,840
TOTAL CONTRACT SERVICES		90,757	248,143	49,267	170,126
	OPERATING SUPPLIES	3,743	8,000	-	8,000
	GASOLINE	3,526	6,200	599	3,000
	OFFICE SUPPLIES	-	600	-	600
	HAND TOOLS	-	500	-	800
	HOUSEHOLD HAZARDOUS WASTE	11,497	12,300	5,450	12,300
	FALL/SPRING CLEANUP	2,539	12,700	5,008	12,700
	CREEK CLEANUP	1,725	1,500	-	1,500
TOTAL SUPPLIES AND MATERIALS		23,030	41,800	11,057	38,900
	VEHICLES	1,698	45,000	13,990	87,000
	OFFICE EQUIPMENT	-	9,187	-	2,508
	FURNITURE & FIXTURES	-	500	-	2,000
	OTHER EQUIPMENT	-	-	-	-
TOTAL REAL PROPERTY AND EQUIPMENT		1,698	54,687	13,990	91,508
STORMWATER CAPITAL IMPROVEMENTS					
	CIBOLO CREEK PROPERTY CLEARING/FENCING	9,018	40,000	-	40,000
	2022 CDBG PARKVIEW PROJECT (PHASE 17) WEST BYRD 2	-	-	-	-
	2021 CDBG PHASE 16	-	-	-	-
	PERSIA STORM DRAINAGE PROJECT	-	290,500	-	650,500
	GOLF COURSE HOLE 8 & 9 STORM DRAINAGE PROJECT	-	1,123,800	-	-
	OAK MEADOWS DRAINAGE PROJECT	-	250,000	-	250,000
	2023 CDBG IVY LANE DRAINAGE PROJECT	-	80,000	-	-
	NORTHLAKE POND BRUSH CLEANING	-	-	-	60,000
TOTAL STORMWATER CAPITAL IMPROVEMENTS		9,018	1,784,300	-	1,000,500
	TOTAL STORMWATER EXPENDITURES	362,976	2,396,339	172,512	1,543,718
	REVENUE OVER/(UNDER) EXPENDITURES	1,101,593	-	289,869	0

GOLF FUND DEPARTMENTS



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

**CITY OF UNIVERSAL CITY - GOLF COURSE SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET
REVENUE SUMMARY				
GENERAL AND ADMIN	1,688,795	1,311,500	665,685	1,518,000
COURSE AND GROUNDS	1,691,220	1,807,000	898,373	1,740,000
GOLF/PRO SHOP	132,363	144,000	75,311	151,000
RANGE	102,753	100,000	54,763	100,000
FOOD AND BEVERAGE	948,701	833,000	395,471	780,000
MARKETING	22,542	112,000	112,000	129,000
TOTAL REVENUE	4,586,374	4,307,500	2,201,602	4,418,000
EXPENDITURE SUMMARY				
GENERAL AND ADMIN	1,799,141	1,572,850	157,561	1,373,011
COURSE AND GROUNDS	1,084,903	1,300,987	665,837	1,435,308
CARTS	165,199	175,709	59,294	264,853
GOLF/PRO SHOP	254,189	281,668	131,085	296,333
RANGE	44,272	46,100	5,905	20,500
FOOD AND BEVERAGE	795,897	799,574	382,327	898,995
MARKETING	22,542	112,000	55,243	129,000
TOTAL EXPENDITURES	4,166,143	4,288,888	1,457,251	4,418,000
REVENUE OVER/(UNDER) EXPENDITURES	420,232	18,612	744,350	(0)

REVENUES				
GOLF COURSE REVENUE				
OTHER G&A INCOME	9,124	16,500	215	8,000
TRANSFER IN	(381,396)	-	-	-
TRSF IN VENUE TAX REVENUE	1,761,756	1,200,000	451,724	1,175,000
INTEREST INCOME	151,630	15,000	106,084	210,000
CC PROCESSING FEES	67,681	-	27,661	45,000
GREEN FEES	1,403,092	1,672,000	710,200	1,680,000
RANGE FEES	102,753	100,000	54,763	100,000
ADVANTAGE PROGRAM	6,939	90,000	55,457	50,000
OTHER COURSE & GROUND INCOME	9,379	15,000	5,517	10,000
TOURNAMENT GREEN FEES	244,437	30,000	127,199	-
CART FEES	3,372	-	-	-
CARTTRAC	24,000	-	-	-
CLOTHING	28,986	32,000	14,973	30,000
ACCESSORIES	25,242	31,000	18,010	36,000
BALLS/GLOVES	68,064	66,000	29,879	60,000
CLUBS	1,176	2,000	3,024	6,000
CLUB RENTAL	8,895	13,000	9,424	19,000
FOOD CLUBHOUSE	87,931	80,000	40,517	80,000
FOOD BANQUET	242,358	200,000	96,103	200,000

**CITY OF UNIVERSAL CITY - GOLF COURSE SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

	BEVERAGE CLUBHOUSE	38,899	38,000	13,056	25,000
	BEVERAGE BANQUET	6,417	9,000	4,954	9,000
	BEER CLUBHOUSE	206,040	215,000	79,574	159,000
	BEER BANQUET	28,905	26,000	10,929	25,000
	LIQUOR CLUBHOUSE	123,805	120,000	47,829	95,000
	LIQUOR BANQUETS	30,895	30,000	10,616	27,000
	EVENT REVENUE	183,451	115,000	91,893	160,000
	BILLBOARD REVENUE	80,000	80,000	80,000	80,000
	TRANSFER FROM HOTEL MOTEL	22,542	112,000	112,000	129,000
TOTAL REVENUE		4,586,374	4,307,500	2,201,602	4,418,000
	EXPENDITURES				
	REGULAR PAY	761,357	791,970	163,244	821,203
	HOURLY	321,600	348,289	369,454	503,501
	OVERTIME PAY	30,500	24,500	15,481	25,000
	HOLIDAY PAY	28,671	29,000	14,424	30,450
	LONGEVITY PAY	5,053	14,063	14,736	17,520
	F.I.C.A.	71,901	74,818	42,494	86,656
	MEDICARE EXPENSE	18,336	17,499	9,938	20,266
	EMPLOYEE RETIREMENT	141,177	198,533	84,277	178,501
	U/C EXPENSE	-	-	47	4,500
TOTAL PAYROLL		1,378,596	1,498,672	714,094	1,687,597
	TRAVEL EXPENSE	-	5,700	-	8,700
	TRAINING	2,219	4,096	564	9,600
TOTAL ALLOWANCES		2,219	9,796	564	18,300
	TELEPHONE	3,360	4,000	1,324	4,500
	RADIO SYSTEM MAINTENANCE	-	450	-	1,000
	POSTAGE	144	300	-	300
	PRINTING	-	-	-	750
	MEMBERSHIPS/SUBSCRIPTIONS	8,038	18,000	4,336	18,600
TOTAL COMMUNICATIONS		11,542	22,750	5,660	25,150
	ELECTRICITY EXPENSE	39,088	46,500	17,348	43,000
	GAS EXPENSE	5,156	4,000	2,113	5,000
	WATER EXPENSE	1,425	1,200	556	1,500
	INTERNET EXPENSE	9,309	10,000	4,016	10,000
TOTAL UTILITIES		54,977	61,700	24,034	59,500
	GOLF INTEREST EXP	24,207	25,000	13,928	7,565
	LOAN PAYMENTS	111,427	109,392	27,675	185,772
	TAXES/LICENSES	26,814	12,700	-	29,700
	ADMINISTRATIVE TRANSFER	302,879	310,000	-	325,000
	TRANSFER TO STORMWATER	650,000	450,000	-	-
TOTAL SUPPORT SERVICES		1,115,327	907,092	41,602	548,037
	ADVERTISING	22,542	112,000	55,243	129,000
	INSPECTIONS	376	500	-	500
	MAINTENANCE OTHER EQUIP	59,116	52,600	42,858	58,500
	MAINTENANCE BUILDING	29,566	61,000	18,664	68,000
	AUDIT SERVICE	-	-	-	7,500
	INSURANCE AND BONDS	100,962	100,000	55,742	110,000
	WORKERS COMPENSATION	15,232	20,000	12,832	20,000

**CITY OF UNIVERSAL CITY - GOLF COURSE SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

	PHYSICAL EXAMS	3,291	3,821	358	3,400
	APPLICANT PROCESSING	5,590	29	(23)	535
	FIRST AID SUPPLIES	1,690	1,500	717	1,500
	EQUIPMENT RENTAL	6,370	6,500	1,829	6,500
	EQUIPMENT LEASE	-	118,000	44,100	145,000
	SECURITY	6,132	8,900	2,210	8,000
	BANK FEES	50,837	3,500	6,410	48,000
	OTHER CONTRACT SERVICES	13,531	4,000	79	76,461
	COMPUTER SUPPLIES	-	12,000	-	2,000
	TECHNOLOGY SERVICES	16,793	6,400	7,666	20,000
	LAUNDRY/UNIFORMS	6,950	9,800	3,382	9,800
	CART REPAIRS	14,280	10,000	15,324	15,000
	TEMP STAFF	1,024	-	-	-
TOTAL CONTRACT SERVICES		354,279	530,548	267,390	729,696
	ENTERTAINMENT	6,604	9,000	4,500	25,000
	OPERATING SUPPLIES	70,582	56,700	27,187	36,700
	OFFICE SUPPLIES	1,041	-	-	4,000
	OTHER EXPENSES	14,818	5,500	1,170	6,000
	JANITORAL SUPPLIES	9,992	9,000	4,942	10,000
	RANGE BALLS	3,917	6,100	5,500	11,000
	RANGE SUPPLIES	-	9,500	-	5,000
TOTAL SUPPLIES AND MATERIALS		106,953	95,800	43,299	97,700
	AQUATIC FEED	-	-	-	2,300
	CHEMICAL FERTILIZER	29,502	38,000	36,785	40,000
	FERTILIZER	23,791	36,000	34,690	40,000
	GAS/OIL	16,742	40,000	8,166	40,000
	IRRIGATION	21,516	13,500	9,529	23,500
	LANDSCAPE	46,823	35,000	34,218	45,000
	SAND/TOPDRESS	6,827	-	-	15,000
	SEED	6,325	19,000	16,628	19,000
	SMALL TOOLS	1,578	1,500	447	1,500
	WATER	100,000	100,000	41,667	100,000
TOTAL GROUND MAINTENANCE		253,104	283,000	182,130	326,300
	FURNITURE & FIXTURES	-	-	-	18,000
TOTAL FURNITURE & FIXTURES		-	-	-	18,000
	BUILDING IMPROVEMENTS	-	500,000	6,128	565,000
TOTAL REAL PROPERTY- EQUIP		-	500,000	6,128	565,000
	MERCHANDISE	73,951	90,000	32,447	80,000
	COGS - FOOD	139,779	112,000	64,245	105,300
	COGS - BEVERAGE	27,117	25,850	8,629	15,500
	COGS - BEER	66,314	67,480	27,734	45,920
	COGS - LIQUOR	45,584	37,500	15,110	29,700
TOTAL COST OF GOODS SOLD		352,745	332,830	148,164	276,420
	HANDICAP	2,567	500	-	300
TOTAL GOLF/PRO SHOP		2,567	500	-	300
BAR SUPPLIES		2,647	1,000	227	6,500
CLEANING SUPPLIES		177	200	-	-

**CITY OF UNIVERSAL CITY - GOLF COURSE SUMMARY
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

FLOWERS/DRECORATIONS	2,481	5,000	1,737	7,000
KITCHEN SUPPLIES	11,722	15,000	5,747	22,500
LINENS	27,510	25,000	16,351	30,000
TOTAL BAR, FOOD AND BEVERAGE	<u>44,538</u>	<u>46,200</u>	<u>24,062</u>	<u>66,000</u>
2008 REFINANCING OF 97 CERT. - PRIN	455,000	-	-	-
2008 REFINANCING OF 97 CERT. - INT	34,094	-	-	-
FEEES	200	-	-	-
TOTAL DEBT SERVICE	<u>489,294</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL GOLF COURSE EXPENDITURES	<u>4,166,140</u>	<u>4,288,888</u>	<u>1,457,126</u>	<u>4,418,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>420,235</u>	<u>18,612</u>	<u>744,475</u>	<u>(0)</u>

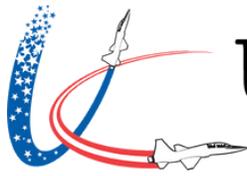
CITY OF UNIVERSAL CITY - GENERAL AND ADMIN
ADOPTED OPERATING BUDGET FISCAL YEAR 2025

GENERAL AND ADMIN	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET
REVENUE				
OTHER G&A INCOME	9,124	16,500	215	8,000
TRANSFER IN GF	(381,396)	-	-	-
TRSF IN VENUE TAX REVENUE	1,761,756	1,200,000	451,724	1,175,000
BILLBOARD REVENUE	80,000	80,000	80,000	80,000
INTEREST INCOME	151,630	15,000	106,084	210,000
CC PROCESSING FEE	67,681	-	27,661	45,000
TOTAL REVENUE	1,688,795	1,311,500	665,685	1,518,000
EXPENDITURES				
U/C EXPENSE	-	-	46	4,500
TOTAL PAYROLL	-	-	46	4,500
TRAVEL	-	5,500	-	8,500
TRAINING	-	-	-	1,500
TOTAL ALLOWANCES	-	5,500	-	10,000
TELEPHONE	3,360	4,000	1,324	4,500
RADIO SYSTEM MAINTENANCE	-	450	-	1,000
POSTAGE	144	300	-	300
PRINTING	-	-	-	750
MEMBERSHIPS/SUBSCRIPTIONS	7,569	11,000	3,987	10,000
TOTAL COMMUNICATIONS	11,073	15,750	5,311	16,550
ELECTRICITY EXPENSE	39,088	46,500	17,348	43,000
GAS EXPENSE	5,156	4,000	2,113	5,000
WATER EXPENSE	1,425	1,200	556	1,500
INTERNET EXPENSE	9,309	10,000	4,016	10,000
TOTAL UTILITIES	54,977	61,700	24,034	59,500
TAXES/LICENSES	26,814	10,000	-	27,000
ADMINISTRATIVE TRANSFER TO GENERAL FUND	302,879	310,000	-	325,000
TOTAL SUPPORT SERVICES	329,693	320,000	-	352,000
INSPECTIONS	376	500	-	500
MAINTENANCE OTHER EQUIP	758	5,100	5,322	7,500
MAINTENANCE BUILDING	27,501	38,000	17,519	38,000
AUDIT SERVICE	-	-	-	7,500
INSURANCE AND BONDS	100,962	100,000	55,742	110,000
WORKERS COMPENSATION	15,232	20,000	12,832	20,000
FIRST AID SUPPLIES	1,690	1,500	717	1,500
SECURITY	6,132	8,900	2,210	8,000
BANK FEES	50,837	3,500	6,410	48,000
OTHER CONTRACT SERVICES	13,531	4,000	79	76,461
COMPUTER EXPENSE	-	12,000	-	2,000
TECHNOLOGY SERVICES	16,793	6,400	7,666	20,000
TOTAL CONTRACT SERVICES	233,812	199,900	108,497	339,461
OPERATING SUPPLIES	9,673	8,000	8,604	11,000
OTHER EXPENSES	9,587	3,000	-	1,000
OFFICE SUPPLIES	1,041	-	-	4,000
JANITORIAL SUPPLIES	9,992	9,000	4,942	10,000
TOTAL SUPPLIES AND MATERIALS	30,293	20,000	13,545	26,000

CITY OF UNIVERSAL CITY - GENERAL AND ADMIN
ADOPTED OPERATING BUDGET FISCAL YEAR 2025

BUILDING IMPROVEMENTS		-	500,000	6,128	565,000
	TOTAL REAL PROPERTY- EQUIP	-	500,000	6,128	565,000
TRANSFER OUT TO STORMWATER		650,000	450,000	-	-
	TOTAL INTERFUND TRANSFER	650,000	450,000	-	-
2008 REFINANCING OF 97 CERT. - PRIN		455,000	-	-	-
2008 REFINANCING OF 97 CERT. - INT		34,094	-	-	-
FEES		200	-	-	-
	TOTAL DEBT SERVICE	489,294	-	-	-
	TOTAL GENERAL AND ADMIN EXPENDITURES	<u>1,799,141</u>	<u>1,572,850</u>	<u>157,561</u>	<u>1,373,011</u>





UNIVERSAL CITY
Est. 1960

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 2025**

COURSE AND GROUNDS	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET
REVENUE				
GREEN FEES	1,403,092	1,672,000	710,200	1,680,000
ADVANTAGE PROGRAM	6,939	90,000	55,457	50,000
OTHER COURSE & GROUND INCOME	9,379	15,000	5,517	10,000
TOURNAMENT GREEN FEES	244,437	30,000	127,199	-
CART FEES	3,372	-	-	-
CARTRAC	24,000	-	-	-
TOTAL REVENUE	1,691,220	1,807,000	898,373	1,740,000
EXPENDITURES				
REGULAR PAY	367,293	458,028	106,858	507,417
HOURLY	216,332	142,190	178,238	160,340
OVERTIME PAY	10,542	13,000	6,911	13,000
HOLIDAY PAY	15,740	18,000	8,077	18,900
LONGEVITY PAY	3,500	8,248	8,248	9,120
F.I.C.A.	34,075	39,652	20,109	43,944
MEDICARE EXPENSE	8,463	9,274	4,703	10,277
EMPLOYEE RETIREMENT	82,140	126,891	52,345	108,810
TOTAL PAYROLL	738,084	815,283	385,489	871,808
TRAVEL EXPENSE	-	200	-	200
TRAINING	125	604	553	600
TOTAL ALLOWANCES	125	804	553	800
MEMBERSHIPS/SUBSCRIPTIONS	604	5,000	199	5,000
TOTAL COMMUNICATIONS	604	5,000	199	5,000
MAINTENANCE OTHER EQUIP	53,221	35,000	25,989	35,000
MAINTENANCE BUILDING	2,065	23,000	1,146	30,000
PHYSICAL EXAMS	987	400	-	400
APPLICANT PROCESSING	3,561	-	-	-
EQUIPMENT RENTAL	-	500	-	500
EQUIPMENT LEASE	-	118,000	44,100	145,000
LAUNDRY/UNIFORMS	6,182	8,000	3,382	8,000
TOTAL CONTRACT SERVICES	66,016	184,900	74,616	218,900
OPERATING SUPPLIES	12,474	12,000	11,594	12,000
OTHER EXPENSES	573	-	573	500
INTEREST EXPENSE	13,922	-	10,683	-
TOTAL SUPPLIES AND MATERIALS	26,970	12,000	22,851	12,500
AQUATIC WEED	-	-	-	2,300
CHEMICAL FERTILIZER	29,502	38,000	36,785	40,000
FERTILIZER	23,791	36,000	34,690	40,000
GAS/OIL	16,742	40,000	8,166	40,000
IRRIGATION	21,516	13,500	9,529	23,500
LANDSCAPE	46,823	35,000	34,218	45,000
SAND/TOPDRESS	6,827	-	-	15,000
SEED	6,325	19,000	16,628	19,000
SMALL TOOLS	1,578	1,500	447	1,500
WATER	100,000	100,000	41,667	100,000
TOTAL GROUND MAINTENANCE	253,104	283,000	182,130	326,300
TOTAL COURSE AND GROUNDS EXPENDITURES	1,084,903	1,300,987	665,837	1,435,308

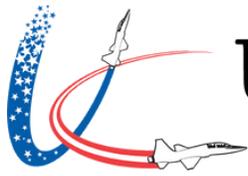


GOLF FUND-07 CART BARN-5920

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 cart barn.

**CITY OF UNIVERSAL CITY - CARTS
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET
CARTS				
EXPENDITURES				
HOURLY	21,764	26,676	5,446	44,460
OVERTIME PAY	514	-	417	500
LONGEVITY	209	-	672	912
F.I.C.A.	1,891	1,654	926	2,844
MEDICARE EXPENSE	442	387	217	665
TOTAL PAYROLL	24,819	28,717	7,678	49,381
CART REPAIRS	14,280	10,000	15,324	15,000
PHYSICAL EXAMS	988	573	358	500
APPLICANT PROCESSING	699	27	(27)	135
EQUIPMENT LEASE	111,427	109,392	27,675	185,772
EQUIPMENT LEASE INTEREST	10,285	25,000	3,244	7,565
TOTAL CONTRACT SERVICES	137,679	144,992	46,574	208,972
OPERATING SUPPLIES	2,541	500	5,042	5,000
OTHER EXPENSES	160	1,500	-	1,500
TOTAL SUPPLIES AND MATERIALS	2,701	2,000	5,042	6,500
TOTAL CARTS EXPENDITURES	165,199	175,709	59,294	264,853



UNIVERSAL CITY
Est. 1960

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.

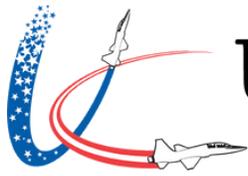
Additionally, the Pro Shop schedules tee times for daily golf course use and coordinates play; instructs guests in course rules and enforces rules and regulations governing golf course usage; preserves order in and around pro shop and premises; sells and promotes pro shop clothing, equipment, supplies 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 2025**

PRO SHOP REVENUE	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET
CLOTHING	28,986	32,000	14,973	30,000
ACCESSORIES	25,242	31,000	18,010	36,000
BALLS/GLOVES	68,064	66,000	29,879	60,000
CLUBS	1,176	2,000	3,024	6,000
CLUB RENTAL	8,895	13,000	9,424	19,000
TOTAL REVENUE	132,363	144,000	75,311	151,000
 EXPENDITURES				
REGULAR PAY	46,683	76,002	38,846	77,621
HOURLY	82,671	68,623	34,312	88,358
OVERTIME PAY	10,295	6,000	3,746	6,000
HOLIDAY PAY	3,991	4,000	2,516	4,200
LONGEVITY PAY	240	1,447	1,448	2,112
F.I.C.A.	10,464	9,667	6,771	11,054
MEDICARE EXPENSE	2,983	2,261	1,584	2,585
EMPLOYEE RETIREMENT	16,156	17,320	8,549	18,202
TOTAL PAYROLL	173,483	185,320	97,770	210,133
MEMBERSHIPS/SUBSCRIPTIONS	46	500	150	600
TOTAL COMMUNICATIONS	46	500	150	600
PHYSICAL EXAMS	329	1,348	-	1,000
APPLICANT PROCESSING	318	-	1	300
LAUNDRY/UNIFORMS	-	1,000	-	1,000
TOTAL CONTRACT SERVICES	647	2,348	1	2,300
OPERATING SUPPLIES	2,028	2,000	255	2,000
OTHER EXPENSES	1,467	1,000	337	1,000
TOTAL SUPPLIES AND MATERIALS	3,495	3,000	592	3,000
MERCHANDISE	73,951	90,000	32,447	80,000
LES KIEL MEMORIAL FUND	-	-	125	-
TOTAL COST OF GOODS SOLD	73,951	90,000	32,572	80,000
HANDICAP	2,567	500	-	300
TOTAL GOLF/PRO SHOP	2,567	500	-	300
TOTAL EXPENDITURES	254,189	281,668	131,085	296,333

**CITY OF UNIVERSAL CITY - RANGE
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

RANGE REVENUE	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET
RANGE FEES	102,753	100,000	54,763	100,000
TOTAL REVENUE	<u>102,753</u>	<u>100,000</u>	<u>54,763</u>	<u>100,000</u>
EXPENDITURES				
MAINTENANCE OTHER EQUIP	-	500	-	2,000
TOTAL CONTRACT SERVICES	<u>-</u>	<u>500</u>	<u>-</u>	<u>2,000</u>
OPERATING SUPPLIES	40,355	30,000	405	2,500
RANGE BALLS	3,917	6,100	5,500	11,000
RANGE SUPPLIES	-	9,500		5,000
TOTAL SUPPLIES AND MATERIALS	<u>44,272</u>	<u>45,600</u>	<u>5,905</u>	<u>18,500</u>
TOTAL REVENUE	<u><u>44,272</u></u>	<u><u>46,100</u></u>	<u><u>5,905</u></u>	<u><u>20,500</u></u>
TOTAL EXPENDITURES	<u><u>44,272</u></u>	<u><u>46,100</u></u>	<u><u>5,905</u></u>	<u><u>20,500</u></u>



UNIVERSAL CITY
Est. 1960

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 2025

FOOD AND BEVERAGE REVENUE	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET
FOOD CLUBHOUSE	87,931	80,000	40,517	80,000
FOOD BANQUET	242,358	200,000	96,103	200,000
BEVERAGE CLUBHOUSE	38,899	38,000	13,056	25,000
BEVERAGE BANQUET	6,417	9,000	4,954	9,000
BEER CLUBHOUSE	206,040	215,000	79,574	159,000
BEER BANQUET	28,905	26,000	10,929	25,000
LIQUOR CLUBHOUSE	123,805	120,000	47,829	95,000
LIQUOR BANQUETS	30,895	30,000	10,616	27,000
EVENT REVENUE	183,451	115,000	91,893	160,000
TOTAL REVENUE	948,701	833,000	395,471	780,000
EXPENDITURES				
REGULAR PAY	347,381	257,940	17,541	236,165
HOURLY	833	110,800	151,458	210,343
OVERTIME PAY	9,150	5,500	4,407	5,500
HOLIDAY PAY	8,940	7,000	3,832	7,350
LONGEVITY PAY	1,104	4,368	4,368	5,376
F.I.C.A.	25,472	23,845	14,687	28,814
MEDICARE EXPENSE	6,448	5,577	3,435	6,739
EMPLOYEE RETIREMENT	42,882	54,322	23,384	51,489
TOTAL PAYROLL	442,209	469,352	223,111	551,775
TRAINING	2,094	3,492	11	7,500
TOTAL ALLOWANCES	2,094	3,492	11	7,500
MEMBERSHIPS/SUBSCRIPTIONS	(181)	1,500	-	3,000
TOTAL COMMUNICATIONS	(181)	1,500	-	3,000
TAX/LICENSES	-	2,700	-	2,700
TOTAL SUPPORT SERVICES	-	2,700	-	2,700
MAINTENANCE OTHER EQUIP	5,137	12,000	11,547	14,000
PHYSICAL EXAMS	987	1,500	-	1,500
APPLICANT PROCESSING	1,012	-	3	100
EQUIPMENT RENTAL	6,370	6,000	1,829	6,000
LAUNDRY/UNIFORMS	768	800	-	800
TEMP STAFF	1,024	-	-	-
TOTAL CONTRACT SERVICES	15,297	20,300	13,379	22,400
ENTERTAINMENT	6,604	9,000	4,500	25,000
OPERATING SUPPLIES	3,511	4,200	1,287	4,200
OTHER EXPENSES	3,030	-	260	2,000
TOTAL SUPPLIES AND MATERIALS	13,146	13,200	6,047	31,200
FURNITURE & FIXTURES	-	-	-	18,000
TOTAL FURNITURE & FIXTURES	-	-	-	18,000
COGS - FOOD	139,779	112,000	64,245	105,300
COGS - BEVERAGE	27,117	25,850	8,629	15,500
COGS - BEER	66,314	67,480	27,734	45,920
COGS - LIQUOR	45,584	37,500	15,110	29,700
TOTAL COST OF GOODS SOLD	278,794	242,830	115,718	196,420
BAR SUPPLIES	2,647	1,000	227	6,500
CLEANING SUPPLIES	177	200	-	-
FLOWERS/DRECORATIONS	2,481	5,000	1,737	7,000
KITCHEN SUPPLIES	11,722	15,000	5,747	22,500
LINENS	27,510	25,000	16,351	30,000
TOTAL BAR, FOOD AND BEVERAGE	44,538	46,200	24,062	66,000
TOTAL EXPENDITURES	795,897	799,574	382,327	898,995

**CITY OF UNIVERSAL CITY - MARKETING
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

MARKETING REVENUES	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET
TRANSFER IN FROM OTHER FUNDS	22,542	112,000	112,000	129,000
TOTAL MARKETING REVENUES	22,542	112,000	112,000	129,000
EXPENDITURES				
ADVERTISING	22,542	112,000	55,243	129,000
TOTAL CONTRACT SERVICES	22,542	112,000	55,243	129,000
TOTAL MARKETING EXPENDITURES	22,542	112,000	55,243	129,000

DEBT SERVICE FUNDS

- General Debt Service
- Utility Debt Service



CITY OF UNIVERSAL CITY
GENERAL FUND DEBT SERVICE FISCAL YEAR 2025

	ACTUAL FY 2023	BUDGET FY 2024	ACTUAL BUDGET FY 2024	ADOPTED BUDGET FY 2025
TAX REVENUES				
AD VALOREM	2,090,182	1,750,623	1,672,579	1,670,000
TAX PENALTIES/INTEREST	72,817	8,750	-	8,380
TOTAL TAX REVENUE	<u>2,163,000</u>	<u>1,759,373</u>	<u>1,672,579</u>	<u>1,678,380</u>
INTEREST/OTHER REVENUES				
USE OF FUND BALANCE	-	388,377	388,377	415,000
INTEREST INCOME	-	-	44,685	75,000
TOTAL INTEREST/OTHER REVENUES	<u>-</u>	<u>388,377</u>	<u>433,062</u>	<u>490,000</u>
TOTAL REVENUE	<u>2,163,000</u>	<u>2,147,750</u>	<u>2,105,641</u>	<u>2,168,380</u>
DEBT EXPENSES				
2008 REFINANCING OF 97 CERT. - PRIN	474,000	-	-	-
2008 REFINANCING OF 97 CERT. - INT	17,396	-	-	-
FEES	200	-	-	-
GC - PAYOFF YEAR 2023				
2014 CERTIFICATES OF OBLIGATION PRINCIPAL	140,000	145,000	-	150,000
2014 CERTIFICATES OF OBLIGATION INTEREST	82,375	77,475	38,738	72,400
FEES	400	400	400	400
LIBRARY - PAYOFF YEAR 2034				
2016 GO BONDS PRINCIPAL	225,000	230,000	-	240,000
2016 GO BONDS INTEREST	88,000	81,250	40,625	74,350
FEES	400	400	400	400
STREETS - PAYOFF YEAR 2036				
2019 GO & REFUNDING BONDS PRINCIPAL	455,000	465,000	-	485,000
2019 GO & REFUNDING BONDS INTEREST	222,200	213,100	106,550	194,500
FEES	400	400	400	400
STREETS - PAYOFF YEAR 2039				
2022 GO BONDS PRINCIPAL	250,000	340,000	-	405,000
2022 GO BONDS INTEREST	155,953	113,100	56,550	96,100
FEES	400	400	400	400
STREETS - PAYOFF YEAR 2042				
2023 GO BONDS PRINCIPAL	-	205,000	-	190,000
2023 GO BONDS INTEREST	-	275,825	87,841	259,030
FEES	-	400	400	400
STREETS - PAYOFF YEAR 2043				
TOTAL GENERAL FUND DEBT SERVICE	<u>2,111,724</u>	<u>2,147,750</u>	<u>332,304</u>	<u>2,168,380</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>51,276</u>	<u>-</u>	<u>1,773,337</u>	<u>-</u>

**CITY OF UNIVERSAL CITY - UTILITY DEBT SERVICE
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Adopted Budget
UTILITY FUND - DEBT SERVICE				
DEBT SERVICE - 2012 PRINCIPAL	-	335,000	-	345,000
DEBT SERVICE - 2012 INTEREST	40,200	27,200	13,600	13,800
DEBT SERVICE - 2012 FEES	400	400	200	400
DEBT SERVICE - 2015 PRINCIPAL	-	135,000	-	140,000
DEBT SERVICE - 2015 INTEREST	71,806	66,607	33,303	61,206
DEBT SERVICE - 2015 FEES	400	400	200	400
SARA DEBT SERVICE PRINCIPAL	145,000	145,000	145,000	145,000
SARA DEBT SERVICE INTEREST	24,878	22,109	11,747	22,109
DEBT SERVICE - 2017 PRINCIPAL	-	130,000	-	135,000
DEBT SERVICE FEES - 2017 INTEREST	72,481	68,581	34,291	64,681
DEBT SERVICE FEES - 2017 FEES	400	400	200	400
DEBT SERVICE - 2020 PRINCIPAL	-	160,000	-	160,000
DEBT SERVICE FEES - 2020 INTEREST	16,037	14,345	7,172	12,593
DEBT SERVICE FEES - 2020 FEES	-	400	-	400
DEBT SERVICE - 2022 PRINCIPAL	-	145,000	-	150,000
DEBT SERVICE FEES - 2022 INTEREST	182,308	192,957	96,478	185,706
DEBT SERVICE FEES - 2022 FEES	-	400	200	400
TOTAL DEBT SERVICE	553,910	1,443,799	342,391	1,437,095
TOTAL UTILITY FUND - DEBT SERVICE	553,910	1,443,799	342,391	1,437,095

CAPITAL IMPROVEMENT FUNDS



**CITY OF UNIVERSAL CITY - CAPITAL IMPROVEMENTS PROGRAM
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

REVENUE	2021 - 2022	2022 - 2023	2023-2024 Budget	2024-2025 Adopted Budget
INTEREST INCOME	4,014,866	6,700	288,010	532,019
OTHER INCOME EAST AVIATION BOND REIMB	-	2,149,158	2,020,310	-
2022 STREET BOND ROAD	-	3,120,000	3,000,000	-
2023 STREET BOND ROAD	-	-	6,000,000	-
CDBG GRANT AWARD (IVY LANE)	-	-	378,394	378,394
CDBG GRANT AWARD (HILLVIEW DRIVE)	-	-	300,000	406,388
USE OF FUND BALANCE	-	-	-	10,806,764
TOTAL REVENUE	4,014,866	5,275,858	11,986,714	12,123,565
 GENERAL FUND - CAPITAL IMPROVEMENTS PROGRAM				
PARK IMPROVEMENTS (RED HORSE PARK PARKING LOT 4)	180,000	280,700	160,300	380,000
2016 STREET BOND ROAD RECONSTRUCTION	324,085	-	-	-
*2019 STREET BOND ROAD CONSTRUCTION	2,930,950	2,149,158	2,149,158	2,140,944
2022 ANNUAL ROAD REPAIRS (CDBG IVY GRANT MATCH)	400,000	400,000	400,000	-
**2022 STREET BOND ROAD RECONSTRUCTION	-	2,446,000	2,567,256	2,802,621
***2023 STREET BOND ROAD RECONSTRUCTION	-	-	6,000,000	6,000,000
HILLVIEW DRIVE CDBG STREET IMPROVEMENTS	-	-	600,000	600,000
ANNUAL ALLEY RECONSTRUCTION (ALLEY C-5)	-	-	110,000	200,000
TOTAL CIP EXPENDITURES	3,835,035	5,275,858	11,986,714	12,123,565
REVENUES OVER/(UNDER) EXPENDITURES	179,831	-	-	-

* East Kitty Hawk Emergency Service Road

** East Langley & National

*** Churchwood - Crosswood Dr - Gamblewood - Inkswood - Logswood
Medicine Rock - Old Converse Rd - Persia Dr - Travis Dr - West Wright (600 Blk)

**CITY OF UNIVERSAL CITY - UTILITIES CAPITAL IMPROVEMENTS
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

UTILITY FUND - CAPITAL IMPROVEMENTS	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED BUDGET
SEWER LINE REHABILITATION - BOND FUNDS	(915,542)	2,027,111	1,992,686
WATER TANK PAINTING - BOND FUNDS	915,542	-	209,000
Well #10 & #11 1 million gallon tank replacement - BOND FUNDS	-	1,210,000	1,091,236
OLD PW YARD CAPITAL IMPROVEMENTS MULTI-YEAR	-	450,000	300,000
WELL # 9 UPGRADE REHABILITAION	-	-	-
ANNUAL WATER LINE REHAB PROJECT	-	250,000	300,000
ANNUAL SEWER LINE REHAB PROJECT	-	250,000	300,000
Walmart water line		350,000	-
Well #12 Development - BOND FUNDS		900,242	1,400,242
Centerbrook 3.9 acre Land Acquisition - BOND FUNDS		1,140,000	1,077,000
TOTAL CAPITAL IMPROVEMENTS	-	6,577,353	6,670,164

**CITY OF UNIVERSAL CITY - STORMWATER CAPITAL IMPROVEMENTS
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

STORMWATER CAPITAL IMPROVEMENTS	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted Budget
CIBOLO CREEK PROPERTY CLEARING/FENCING	9,018	40,000	40,000
2022 CDBG PARKVIEW PROJECT (PHASE 17) WEST BYRD 2	-	-	-
2021 CDBG PHASE 16	-	-	-
PERSIA STORM DRAINAGE PROJECT	-	290,500	650,500
GOLF COURSE HOLE 8 & 9 STORM DRAINAGE PROJECT	-	1,123,800	-
OAK MEADOWS DRAINAGE PROJECT	-	250,000	250,000
2023 CDBG IVY LANE DRAINAGE PROJECT	-	80,000	-
NORTHLAKE POND BRUSH CLEANING			60,000
TOTAL STORMWATER CAPITAL IMPROVEMENTS	9,018	1,784,300	1,000,500



SPECIAL REVENUE FUNDS



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

**CITY OF UNIVERSAL CITY - MUNICIPAL COURT TECH FUND
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

REVENUE	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 ADOPTED
MUNICIPAL COURT TECH FEES	-	50,000	45,000
INTEREST INCOME	-	1,000	5,000
TOTAL MUNICIPAL COURT TECH REVENUE	-	51,000	50,000
EXPENDITURES			
COURT TECHNICAL EQUIPMENT	-	50,000	50,000
TOTAL MUNICIPAL COURT TECH EXPENDITURES	-	50,000	50,000
REVENUE OVER/(UNDER) EXPENDITURES	-	1,000	-

**CITY OF UNIVERSAL CITY - COURT BUILDING SECURITY FUND
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

	2022-2023	2023-2024	2024-2025
REVENUE	ACTUAL	BUDGET	ADOPTED
BLDG COURT SECURITY FEES	-	40,000	45,000
INTEREST INCOME	-	2,000	5,000
TOTAL COURT BUILDING SECURITY REVENUE	-	42,000	50,000
EXPENDITURES			
COURT SECURITY EXPENSES	-	30,000	50,000
TOTAL COURT BUILDING SECURITY EXPENDITURES	-	30,000	50,000
REVENUE OVER/(UNDER) EXPENDITURES	-	12,000	-

**CITY OF UNIVERSAL CITY - FED SEIZED ASSET FUND
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

	2022-2023	2023-2024	2024-2025
REVENUES	ACTUAL	BUDGET	ADOPTED
FEDERAL SEIZED ASSETS	-	-	-
INTEREST INCOME	-	2,500	2,500
TOTAL FED SEIZED ASSET REVENUE	-	2,500	2,500
EXPENDITURES			
SUPPLIES	-	2,500	2,500
TRAINING	-	-	-
EQUIPMENT	-	-	-
TOTAL FED SEIZED ASSET EXPENDITURES	-	2,500	2,500
REVENUE OVER/(UNDER) EXPENDITURES	-	-	-

**CITY OF UNIVERSAL CITY - STATE SEIZED ASSET FUND
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

REVENUE	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 ADOPTED
CHAPTER 59 STATE SEIZED ASSETS	-	-	-
INTEREST INCOME	-	2,500	2,500
TOTAL STATE SEIZED ASSET REVENUE	-	2,500	2,500
EXPENDITURES			
SUPPLIES	-	2,500	2,500
TRAINING	-	-	-
EQUIPMENT			
TOTAL STATE SEIZED ASSET EXPENDITURES	-	2,500	2,500
REVENUE OVER/(UNDER) EXPENDITURES	-	-	-

**CITY OF UNIVERSAL CITY - GENERAL FUND CAPITAL REPLACEMENT
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

REVENUE	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 ADOPTED
TRANSFER IN FROM GENERAL	-	398,201	550,000
TRANSFER IN FROM ARPA	-	-	800,000
INTEREST INCOME	-	-	75,000
TOTAL GENERAL FUND CAPITAL REPLACEMENT REVENUE	-	398,201	1,425,000
EXPENDITURES			
CAPITAL REPLACEMENT EXPENSES	-	-	-
TOTAL GENERAL FUND CAPITAL REPLACEMENT EXPENDITURES	-	-	-
REVENUE OVER/(UNDER) EXPENDITURES	-	398,201	1,425,000

**CITY OF UNIVERSAL CITY - UTILITY FUND CAPITAL REPLACEMENT
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

REVENUE	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 ADOPTED
TRANSFER IN FROM UTILITY	-	5,000	25,000
INTEREST INCOME	-	-	500
TOTAL UTILITY FUND CAPITAL REPLACEMENT REVENUE	-	5,000	25,500
EXPENDITURES			
CAPITAL REPLACEMENT EXPENSES	-	-	-
TOTAL UTILITY FUND CAPITAL REPLACEMENT EXPENDITURES	-	-	-
REVENUE OVER/(UNDER) EXPENDITURES	-	5,000	25,500

**CITY OF UNIVERSAL CITY - PEG
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

	2022-2023	2023-2024	2024-2025
REVENUE	ACTUAL	BUDGET	ADOPTED
FRANCHISE FEES	-	130,000	45,000
INTEREST INCOME	-	5,000	15,000
TOTAL PEG REVENUE	-	135,000	60,000
EXPENDITURES			
SUPPLIES	-	5,000	5,000
ADVERTISING	-	5,000	-
PEG CHANNEL		15,000	55,000
TOTAL PEG EXPENDITURES	-	25,000	60,000
REVENUE OVER/(UNDER) EXPENDITURES	-	110,000	-

**CITY OF UNIVERSAL CITY - HOTEL MOTEL TAX
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

REVENUE	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 ADOPTED
HOT TAX REVENUE	-	170,000	130,000
INTEREST INCOME	-	6,000	25,000
TOTAL HOTEL MOTEL TAX REVENUE	-	170,000	155,000
EXPENDITURES			
SUPPLIES	-	50,000	-
ADVERTISING	-	-	-
TRANSFER OUT TO GOLF COURSE		112,000	129,000
TOTAL HOTEL MOTEL TAX EXPENDITURES	-	162,000	129,000
REVENUE OVER/(UNDER) EXPENDITURES	-	8,000	26,000

**CITY OF UNIVERSAL CITY - WATER IMPACT FEES
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

REVENUE	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 ADOPTED
WATER IMPACT FEES	-	135,000	135,000
INTEREST INCOME	-	-	35,000
TOTAL WATER IMPACT FEES REVENUE	-	135,000	170,000
EXPENDITURES			
WATER IMPACT EXPENSES	-	-	-
TOTAL WATER IMPACT FEES EXPENDITURES	-	-	-
REVENUE OVER/(UNDER) EXPENDITURES	-	135,000	170,000

**CITY OF UNIVERSAL CITY - SEWER IMPACT FEES
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

REVENUE	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 ADOPTED
SEWER IMPACT FEES	-	25,000	25,000
INTEREST INCOME	-	-	750
TOTAL SEWER IMPACT FEES REVENUE	-	25,000	25,750
EXPENDITURES			
SEWER IMPACT EXPENSES	-	-	-
TOTAL SEWER IMPACT FEES EXPENDITURES	-	-	-
REVENUE OVER/(UNDER) EXPENDITURES	-	25,000	25,750

**CITY OF UNIVERSAL CITY - ARPA GRANT
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

REVENUE	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 ADOPTED
INTEREST INCOME	-	15,000	15,000
USE OF FUND BALANCE	-	1,932,162	925,000
TOTAL ARPA REVENUE	-	1,947,162	940,000
 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	140,000
<i>EQUIPMENT</i>	-	8,800	-
<i>VEHICLES</i>	-	20,000	-
<i>OTHER EXPENSES</i>	-	31,829	-
TRANSFER TO GENERAL FUND CAPITAL REPLACEMENT:			
<i>PIERCE ENFORCER FIRE LADDER TRUCK</i>	-	-	800,000
TRANSFER TO WATER - SEWER:			
<i>WATER/SEWER SECURITY</i>	-	174,305	-
<i>SEWER INFRASTRUCTURE</i>	-	1,122,000	-
TOTAL ARPA EXPENDITURES	-	1,947,162	940,000
REVENUE OVER/(UNDER) EXPENDITURES	-	-	-

**CITY OF UNIVERSAL CITY - VENUE TAX
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

	2022-2023	2023-2024	2024-2025
REVENUE	ACTUAL	BUDGET	ADOPTED
VENUE SALES TAX	-	1,750,000	1,825,000
INTEREST INCOME	-	3,000	6,000
TOTAL VENUE TAX REVENUE	-	1,753,000	1,831,000
EXPENDITURES			
TRANSFER TO GOLF COURSE	-	1,200,000	1,175,000
TRANSFER TO GENERAL FUND	-	550,000	650,000
OTHER EXPENSES	-	-	-
TOTAL VENUE TAX EXPENDITURES	-	1,750,000	1,825,000
REVENUE OVER/(UNDER) EXPENDITURES	-	3,000	6,000

**CITY OF UNIVERSAL CITY - CHILD SAFETY FUND
ADOPTED OPERATING BUDGET FISCAL YEAR 2025**

REVENUE	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 ADOPTED
CHILD SAFETY FEES	-	15,000	15,000
INTEREST INCOME	-	-	200
TOTAL MUNICIPAL COURT TECH REVENUE	-	15,000	15,200
EXPENDITURES			
CHILD SAFETY EXPENSES	-	5,000	5,000
TOTAL MUNICIPAL COURT TECH EXPENDITURES	-	5,000	5,000
REVENUE OVER/(UNDER) EXPENDITURES	-	10,000	10,200



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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