

**UNIVERSAL CITY**  
Est. 1960



**FISCAL YEAR**  
**2026**

**ADOPTED ANNUAL BUDGET**



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# City of Universal City Adopted Budget

For the Fiscal Year

October 1, 2025 – September 30, 2026

This budget will raise more revenue from total property taxes than last year’s budget by an amount of \$273,498, which is a 2.5 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 \$118,064.

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

<b>Tax Rate</b>	<b>Adopted FY 2025</b>	<b>Adopted FY 2026</b>
Adopted Property Tax (M&O and Debt)	0.514382/100	0.530000/100
M&O Adopted Tax Rate	0.436882/100	0.442000/100
No New Revenue (M&O and Debt)	0.519382/100	0.534103/100
M&O No New Revenue Tax Rate	0.441882/100	0.415577/100
De Minimus Tax Rate	0.664336/100	0.606860/100
Voter Approval Tax Rate	0.692301/100	0.593149/100
Debt Rate	0.077500/100	0.088000/100

The above information is presented on the cover page of the City’s FY 2026 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, S. Bear Goolsby, Lori Putt, William Shelby**

**AGAINST: Bernard Rubal, Phil Vaughan**

**PRESENT and not voting: Mayor Tom Maxwell**

**ABSENT: None**

\*FY 2026 Debt Obligations for the General Fund are \$2,221,131.





# 2026 BUDGET MESSAGE

## **Mayor and Council,**

On behalf of the Universal City staff, I am pleased to present the Annual Budget for Fiscal Year 2026. The attached document represents the City's financial plan and operations guide for the next fiscal year. The FY 2026 Budget addresses current challenges such as capital expenditures, equipment replacement, 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 at \$20,532,029 in FY 2026. Growth for FY 2025 was nominal and ad valorem revenues are flat. Taxes are the largest source of General Fund revenue that comes from ad valorem tax (45%) and Nineteen percent (19%) 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 2026, 45% of expenditure is for public safety. Additionally, the FY 2026 Budget allocates General Fund expenditures of 14% 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 12% 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 \$5,201,490 for FY 2026. Over the last several years there has been significant investment in Police equipment, hardware, software, and building improvements. Therefore, the Capital Purchase is only \$130,000 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 2026 annual budget incorporates expenditures totaling \$3,986,531. The total budget for the Fire Department includes a 20% increase for EMS services with another 20% increase scheduled for FY 2027. Capital Purchases or Improvements in this budget include Capital Replacement Funds toward fire truck purchases, replacing one crew truck, building repairs, firefighting breathing apparatuses, radios, AED defibrillators, computer replacement, and kitchen 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 vehicle and equipment replacement and engineering services within the public works yard.

In FY 2026, Parks & Recreation received \$1,000,000 in Venue Tax revenues; up by \$350,000 from FY 2025. Park expenditures include cameras and access control panels for restrooms at various parks, master plans for the UC Northlake Park, irrigation and sod installation at Veterans and Red Horse Parks, backstops at UC Park, matching funds for park grant applications, and replacement of playground equipment at Northlake Park. Vertical expansion of the Pavilion at UC Park for \$444,000 is also included in the parks budget along with the replacement of vehicles and other parks equipment.

### DEVELOPMENT SERVICES

The Development Services functions consist of Health Sanitation, Code Enforcement, Building Permits & Inspections, GIS, Planning & Zoning and Building & Standards. Additional appropriations for these functions are primarily attributed to contract services for plan review and building inspections, and GIS

services both of which are now outsourced services.

### LIBRARY SERVICES

The Library is a hub for access to information, information technology, and a plethora of community activities. The Library budget decreased due to the one-time installation of computers and other technology in FY 25.

### 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 2026 Non-Departmental expenses total \$2,463,875. The approximate \$375,000 increase over 2025 is attributed to significant increases in insurance and bonds. Appropriations for this fund include \$40,000 for one HVAC unit 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**

Water and sewer collection fees and bond revenues for capital improvements make up the bulk of the utility revenue at \$12,648,402.

### **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 2026 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, and more water rights purchases and leases. The Utility Fund expenditure also covers 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 \$4,797,926. Some Capital purchases and projects identified in the Golf Fund are ground equipment and cart leases, lounge and kitchen equipment, an enhanced point of sale system, 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 \$840,530 to continue the Stormwater Management Program as required by the Federal and State statutes. Capital projects for the Stormwater Fund include work on the Oak Meadows storm drains and clearing at multiple locations and fencing along the Cibolo Creek area.

### **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 2026, 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 have occurred over several years. For this budget, Capital Improvement Funds are \$6,413,635. Projects included within this fund include the 2023 Street Bonds for 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; \$500,00 for CBDG street improvements, and \$13,635 for annual alley reconstruction.

## **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. The FY 2026 budget is the final year for which ARPA funds are used. The Venue Tax was split with \$1,000,00 transferred to the General Fund for Parks and Recreation, just over \$101,000 transferred to the Golf Course budget for the purchase of new carts, and \$800,000 remains in the Venue Fund awaiting further direction from City Council.

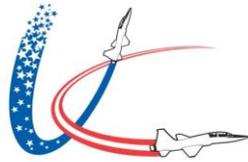
## **ACKNOWLEDGEMENTS**

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 completed 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 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.

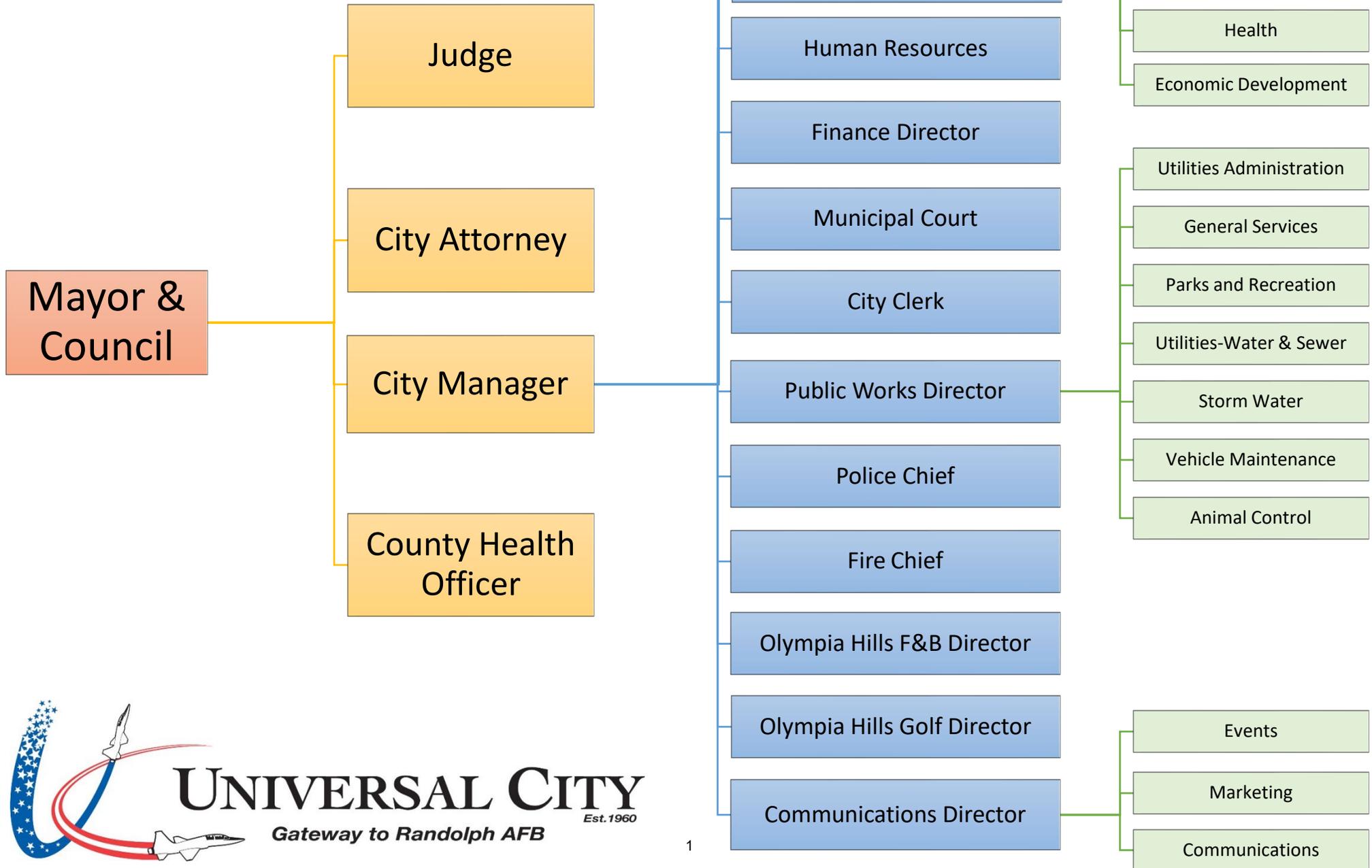
**Kim M. Turner, City Manager**



**UNIVERSAL CITY**  
*Gateway to Randolph AFB* Est. 1960

# Organizational Chart

Revised 06/2025

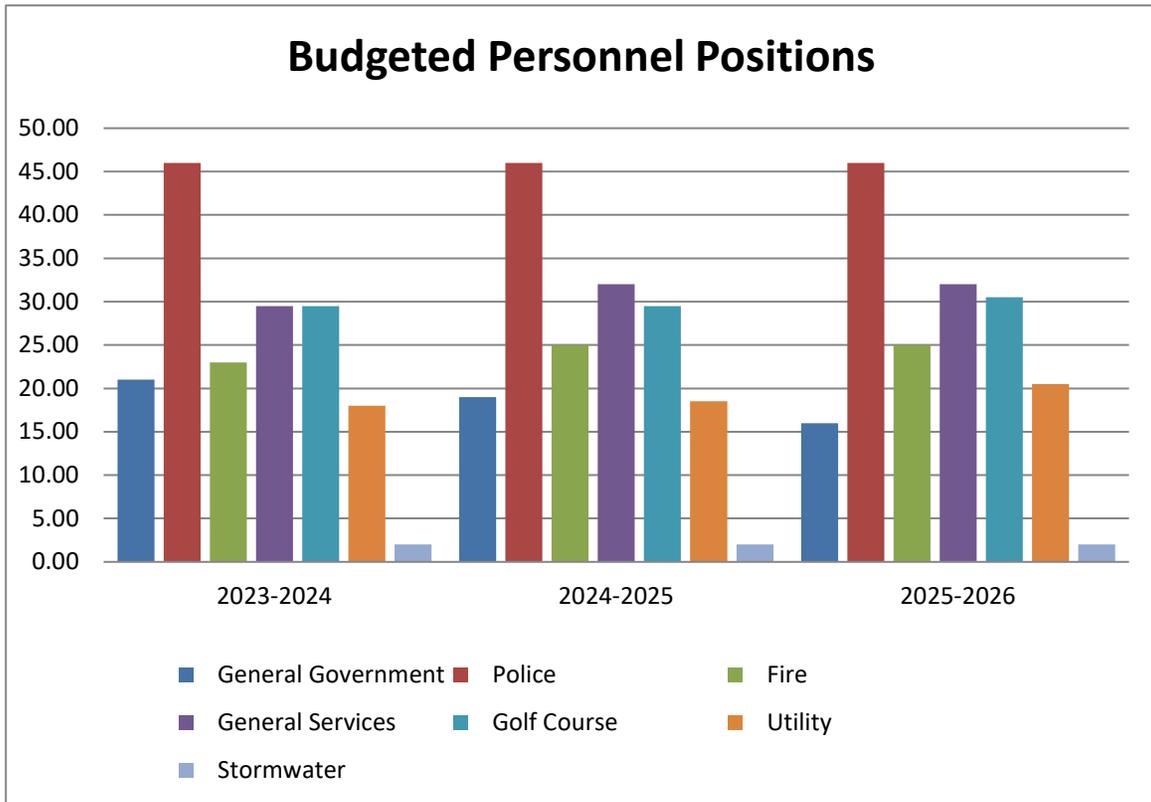


**CITY OF UNIVERSAL CITY  
PROPOSED FY 2026 BUDGET  
SUMMARY - ALL FUNDS**

Fund	Estimated Beginning Fund Balance Oct. 1, 2025	Estimated Revenues	Transfers In	Estimated Expenses	Transfers Out	Use of Fund Balance	Estimated Ending Fund Balance Sept. 30, 2026
<b>General Fund</b>	\$ 20,500,000	\$ 18,880,029	\$ 1,652,000	\$ 19,982,029	\$ 550,000	\$ -	\$ 20,500,000
<b>Enterprise Funds:</b>							
*Utility Fund	33,500,000	12,648,402	-	11,440,969	1,682,204	-	\$ 33,025,229
**Stormwater Management	7,650,000	840,530	-	175,075	417,000	-	\$ 7,898,455
Golf Course Fund	2,750,000	3,672,926	326,800	3,799,726	200,000	49,401	\$ 2,700,599
<b>Special Revenue Funds:</b>							
Court Technology Fund	63,000	-	-	31,000	-	-	\$ 32,000
Court Building Security Fund	100,000	-	-	55,000	-	-	\$ 45,000
Consolidated Court Security & Technology Fund	15,000	31,000	-	-	-	-	\$ 46,000
Police Federal Seizure Fund	27,000	2,500	-	2,500	-	-	\$ 27,000
Police State Seizure Fund	55,500	2,500	-	2,500	-	-	\$ 55,500
PEG Fund	165,000	37,000	-	51,000	-	14,000	\$ 137,000
Hotel Motel Fund	450,000	170,000	-	-	225,000	33,000	\$ 362,000
Child Safety Fund	125,000	20,000	-	15,000	-	-	\$ 130,000
Water Impact Fees	3,150,000	320,000	-	-	-	-	\$ 3,470,000
Sewer Impact Fees	621,000	46,000	-	-	-	-	\$ 667,000
ARPA Fund	175,000	-	-	-	175,000	-	\$ -
Venue Tax Fund	110,000	1,997,047	-	-	1,101,800	-	\$ 1,005,247
<b>Miscellaneous Funds:</b>							
General Capital Replacement Fund	1,800,000	50,000	550,000	-	-	-	\$ 2,400,000
Utility Capital Replacement Fund	30,500	530	25,000	-	-	-	\$ 56,030
<b>Debt Service Funds:</b>							
General Debt Service Fund	400,000	1,901,131	-	2,221,131	-	320,000	\$ 80,000
Utility Debt Service Fund	50,000	-	1,432,204	1,432,204	-	-	\$ 50,000
<b>Capital Improvement Funds:</b>							
General Fund Capital Improvements	5,600,000	853,446	-	6,413,635	-	-	\$ 39,811
*Utility Fund Capital Improvements	1,852,784	376,702	-	2,229,486	-	-	\$ -
**Stormwater Fund Capital Improvements	-	-	365,000	365,000	-	-	\$ -
<b>Total Funds</b>	<b>\$ 79,189,784</b>	<b>\$ 41,849,743</b>	<b>\$ 4,351,004</b>	<b>\$ 48,216,255</b>	<b>\$ 4,351,004</b>	<b>\$ 416,401</b>	<b>\$ 72,726,871</b>

## Budgeted Personnel Positions FY 2026

<b>Function</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>
General Government	21.00	19.00	16.00
Police	46.00	46.00	46.00
Fire	23.00	25.00	25.00
General Services	29.50	32.00	32.00
Golf Course	29.50	29.50	30.50
Utility	18.00	18.50	20.50
Stormwater	2.00	2.00	2.00
<b>Total</b>	<b>169.00</b>	<b>172.00</b>	<b>172.00</b>



**Budgeted Personnel Positions FY 2026**  
**Full-Time Equivalents**

<b><u>General Fund</u></b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>General Government</b>		
City Manager (Admin)	6.00	3.00
Human Resources	1.50	1.50
Finance	3.50	3.50
Municipal Court	3.00	3.00
Development Services	7.00	8.00
<b>Total General Government</b>	<b>21.00</b>	<b>19.00</b>
<b>Police</b>		
Administration	2.00	2.00
Dispatch	8.00	8.00
Records Tech	2.00	2.00
Detectives	4.00	4.00
Patrol Officers	21.00	21.00
Patrol Sergeants	3.00	3.00
Patrol Lieutenants	3.00	3.00
Mental Health Officer	1.00	1.00
Chief & Assistant Chief	2.00	2.00
<b>Total Police</b>	<b>46.00</b>	<b>46.00</b>
<b>Fire</b>		
Fire Administration	1.00	1.00
Fire Chief & Assistant Chief	2.00	2.00
Fire Operations	20.00	22.00
<b>Total Fire</b>	<b>23.00</b>	<b>25.00</b>
<b>General Services</b>		
Vehicle Maintenance	2.50	3.50
Animal Control	5.50	5.50
Library	3.50	4.50
Street Maintenance	13.00	13.00
Parks and Recreation	5.00	5.50
<b>Total General Services</b>	<b>29.50</b>	<b>32.00</b>
<b>General Fund Total</b>	<b>119.50</b>	<b>122.00</b>
<b><u>Utility Fund</u></b>		
Water Administration	5.00	5.00
Utility Billing	2.00	2.50
Water/Wastewater Operations	9.00	9.00
Sewer	2.00	2.00
<b>Utility Fund Total</b>	<b>18.00</b>	<b>18.50</b>
<b><u>Stormwater Fund</u></b>		
Stormwater	2.00	2.00
<b>Stormwater Fund Total</b>	<b>2.00</b>	<b>2.00</b>
<b><u>Golf Course Fund</u></b>		
Golf Course	12.00	12.00
Pro Shop	5.50	5.50
Food & Beverage	9.50	9.50
Carts	2.50	2.50
<b>Golf Course Fund Total</b>	<b>29.50</b>	<b>29.50</b>
<b>Total City Positions (FTE &amp; PTE)</b>	<b>169.00</b>	<b>172.00</b>
<b>PTE</b>	<b>39</b>	<b>39</b>

## **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 1<sup>st</sup> and ends on September 30<sup>th</sup> 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.

## **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.

## **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.

***MC Court Security & Technology Consolidated Fund*** - This fund was established to provide budgeting and accountability for consolidated revenues collected from a security fee assessed and revenues collected from a technology fee assessed through the municipal court system. This fee can only be used to finance court security or technology services for 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.

**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.

### **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.

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.

### **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.

### **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**

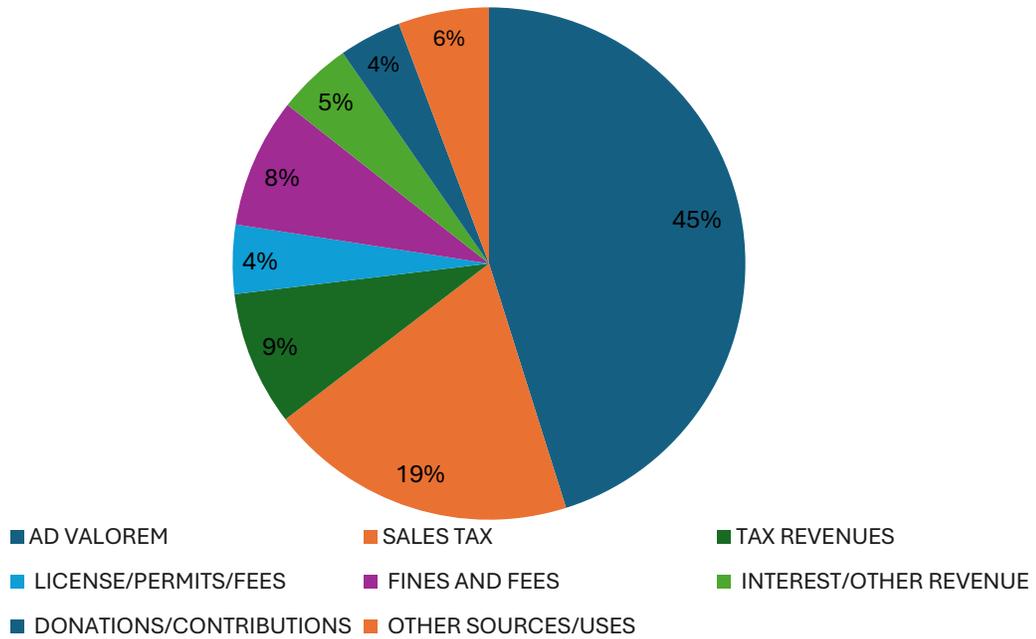
The budget for Fiscal Year 2024-2025 is committed to the Council's policy of preserving strong financial position by maintaining strong fund balances and reserves, recommending a balanced budget, and maintaining current programs. The Fiscal Year 2024-2025 Annual Budget asserts our commitment to meet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

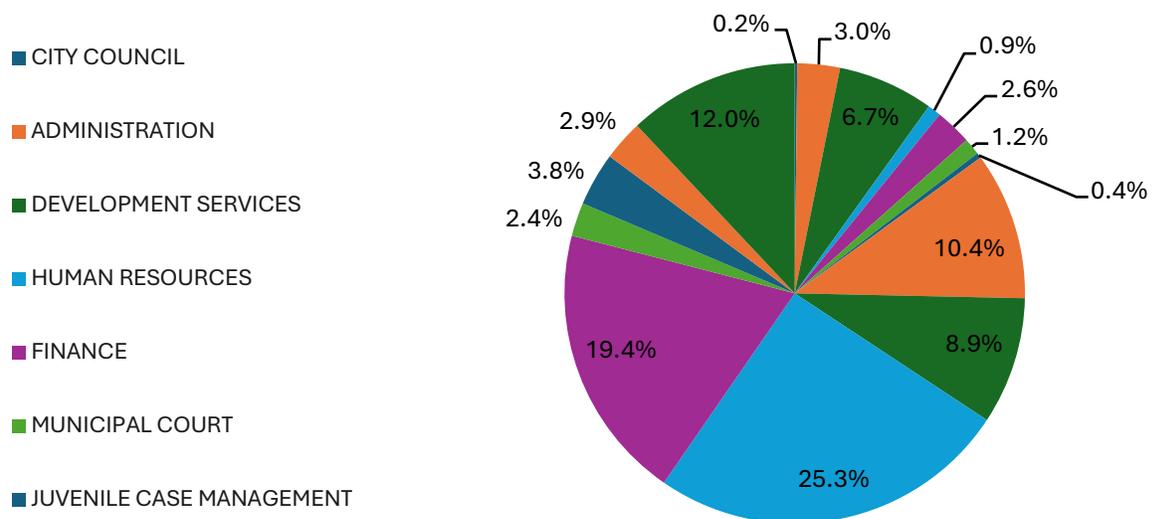


- City Council
- Administration
- Development Services
- Human Resources
- Finance
- Municipal Court
- General Services
- Parks & Recreation
- Police
- Fire
- Vehicle Maintenance
- Animal Shelter
- Library
- Non-Departmental

## General Fund Revenues by Type



## General Fund Expenses by Department



**CITY OF UNIVERSAL CITY - GENERAL FUND SUMMARY  
ADOPTED FY 2026 OPERATING BUDGET**

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>REVENUE SUMMARY</b>				
TAX REVENUE	14,278,028	14,564,690	11,389,012	15,006,317
LICENSE/PERMITS/FEES	875,589	1,025,666	450,273	893,771
FINES AND FEES	1,228,244	1,550,000	823,452	1,679,842
INTEREST/OTHER REVENUE	1,133,201	1,173,016	557,921	969,600
DONATIONS/CONTRIBUTIONS	1,056,015	722,250	324,799	632,000
GRANTS	41,880	2,500	37,005	175,500
OTHER SOURCES/USES	1,243,890	790,000	140,000	1,175,000
<b>TOTAL REVENUE</b>	<b>19,856,847</b>	<b>19,828,122</b>	<b>13,722,463</b>	<b>20,532,029</b>
<b>EXPENDITURE SUMMARY</b>				
CITY COUNCIL	-	35,390	16,724	35,915
ADMINISTRATION	1,352,713	576,947	266,764	614,220
DEVELOPMENT SERVICES	947,775	1,305,770	588,573	1,383,021
HUMAN RESOURCES	157,525	171,183	76,589	191,651
FINANCE	538,950	537,975	247,087	528,169
MUNICIPAL COURT	194,377	229,207	106,059	242,210
JUVENILE CASE MANAGEMENT	63,443	71,003	30,528	74,997
GENERAL SERVICES	1,604,052	2,328,832	672,962	2,132,806
PARKS & RECREATION	1,413,506	1,800,200	660,117	1,835,833
POLICE	4,731,222	4,882,496	2,334,469	5,201,490
FIRE DEPARTMENT	3,200,865	3,874,675	1,645,540	3,986,531
VEHICLE - EQUIPMENT MAINTENANCE	302,532	450,900	161,998	484,514
ANIMAL SHELTER	671,156	865,180	361,184	771,239
LIBRARY	468,156	598,865	249,164	585,557
NON-DEPARTMENTAL	2,795,635	2,099,500	1,428,118	2,463,875
ARPA	693,890	-	-	-
OTHER SOURCES AND USES	11,095	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>19,146,891</b>	<b>19,828,122</b>	<b>8,845,878</b>	<b>20,532,029</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>709,956</b>	<b>(0)</b>	<b>4,876,585</b>	<b>0</b>

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>GENERAL FUND REVENUES</b>				
<b>TAX REVENUES</b>				
AD VALOREM TAXES	8,927,169	9,162,540	8,640,565	9,268,288
TAX PENALTIES AND INTEREST	33,690	20,000	19,771	35,000
FRANCHISE FEES	1,311,402	1,415,000	672,810	1,385,990
CPS 1% CAPITAL PROJECTS	208,211	216,000	106,025	220,320
SALES TAX	3,697,583	3,650,000	1,901,950	3,994,094
MIXED DRINK TAX	34,154	35,000	16,913	35,350
MIXED BEV. SALES TAX	41,110	41,000	20,608	42,075
BINGO TAX	259	150	158	200
SCHOOL CROSSING GUARD TAX	24,451	25,000	10,212	25,000
<b>TOTAL TAX REVENUE</b>	<b>14,278,028</b>	<b>14,564,690</b>	<b>11,389,012</b>	<b>15,006,317</b>
<b>LICENSE/PERMITS/FEES</b>				
CONTRACTOR REG FEES	42,590	40,000	24,575	43,000
BUILDING PERMITS	506,632	578,000	226,461	450,000
CONSTRUCTION SCAN FEES	-	500	-	-
ENGINEERING SERVICES	4,488	74,320	756	35,000
HOME IMPROVEMENT CONTRACTOR	-	-	-	-
ELECTRICIANS	750	1,000	500	800
ANIMAL, LICENSE AND FEES	15,445	15,142	7,240	15,000
AUTOMOBILE IMPOUNDING	19,659	17,294	30,975	30,975
SOLICITOR FEE	195	296	139	100
FOOD ESTABLISHMENT PERMIT	42,365	45,000	15,448	43,000
ALCOHOLIC BEVERAGE PERMIT	750	1,500	-	750
MOBILE HOME SPACE PERMIT	160	320	470	150
PROPERTY LIENS	-	3,000	-	-
COIN OPERATED MACHINE PERMIT	315	675	1,065	300
FOOD HANDLER CARDS	-	90	-	-
PARK FACILITY RENTAL FEE	107,634	100,000	55,524	115,000
LIBRARY FEES	2,177	529	1,383	1,250
ALARM PERMITS & SERVICES	11,860	10,000	6,000	10,000
WARRANT FEES	101,711	135,000	64,483	131,546
ADMINISTRATIVE COURT FEES	8,790	-	7,660	7,500
CITY FTA	6,199	-	4,677	4,500
CITY - SEAT BELT/CHILD SAFETY	37	-	1,240	1,500
CITY - TIME PAYMENTS	-	-	-	-
CITY - COURT COST SERVICE FEE	-	-	-	-
CITY - JUDICIAL FEE	388	-	228	400
CITY-TRUANCY PREVENTION	327	-	-	-
JUVENILE CASE MANAGER	3,118	3,000	1,449	3,000
<b>TOTAL LICENSE/PERMITS/FEES</b>	<b>875,589</b>	<b>1,025,666</b>	<b>450,273</b>	<b>893,771</b>
<b>FINES AND FEES</b>				
JUVENILE CASE MANAGER	-	-	-	-
WARRANT FEES	-	-	-	-
MUNICIPAL COURT FINES & FEES	1,228,244	1,550,000	823,452	1,679,842
<b>TOTAL FINES</b>	<b>1,228,244</b>	<b>1,550,000</b>	<b>823,452</b>	<b>1,679,842</b>

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>GENERAL FUND REVENUES (CONT)</b>				
<b>INTEREST/OTHER INCOME</b>				
SALE OR USE OF PROPERTY	41,518	-	40,629	-
INTEREST INCOME	973,342	1,042,516	424,647	850,000
UNCLAIMED PROPERTY	1,261	-	-	-
OTHER INCOME	26,608	22,500	16,340	20,000
WASTE MANAGEMENT DONATIONS	1,000	7,000	1,000	1,000
CC PROCESSING FEES	25,952	30,000	7,640	30,600
SPECIAL EVENTS REVENUES	61,785	62,000	67,665	65,000
OPIOD ABATEMENT	1,736	9,000	-	3,000
<b>TOTAL INTEREST/OTHER INCOME</b>	<b>1,133,201</b>	<b>1,173,016</b>	<b>557,921</b>	<b>969,600</b>
<b>DONATIONS/CONTRIBUTIONS</b>				
UTILITY OVERHEAD TRANSFER	205,000	225,000	-	225,000
EDC OVERHEAD TRANSFER	368,683	88,750	-	90,000
STORMWATER OVERHEAD TRANSFER	51,000	52,000	-	52,000
GOLF COURSE OVERHEAD TRANSFER	310,000	325,000	-	200,000
RIGHT OF WAYS FEES	14,366	16,000	6,674	15,000
PARK IN LIEU OF	-	-	276,000	-
PARK DONATIONS	40,056	-	12	-
LIBRARY DONATIONS	29,748	15,000	8,504	20,000
ANIMAL SHELTER OPERATING DONATIONS	6,735	500	1,510	-
SPECIAL EVENT SPONSORSHIP/DONATIONS	30,427	-	27,700	30,000
SPECIAL EVENT VENDOR FEES	-	-	4,400	-
<b>TOTAL DONATIONS/CONTRIBUTIONS</b>	<b>1,056,015</b>	<b>722,250</b>	<b>324,799</b>	<b>632,000</b>
<b>GRANTS</b>				
STATE LEOSE POLICE ALLOCATION	5,737	2,500	5,021	5,500
GRANTS - POLICE DEPT	35,907	-	31,985	35,000
TX PARK AND WILDLIFE	-	-	-	135,000
TEXAS COMMISSION ON THE ARTS	235	-	-	-
<b>TOTAL GRANTS</b>	<b>41,880</b>	<b>2,500</b>	<b>37,005</b>	<b>175,500</b>
<b>OTHER SOURCES/USES</b>				
TRANSFER IN FROM VENUE TAX FUND	550,000	650,000	-	1,000,000
TRANSFER IN FROM ARPA FUND	693,890	140,000	140,000	175,000
<b>TOTAL OTHER SOURCE/USES</b>	<b>1,243,890</b>	<b>790,000</b>	<b>140,000</b>	<b>1,175,000</b>
<b>TOTAL REVENUE</b>	<b>19,856,847</b>	<b>19,828,122</b>	<b>13,722,463</b>	<b>20,532,029</b>

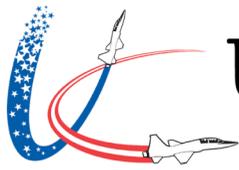
	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>GENERAL FUND EXPENDITURES</b>				
<b>PAYROLL</b>				
REGULAR PAY	7,204,566	7,806,750	3,378,053	8,163,639
OVERTIME PAY	480,022	416,250	257,836	415,650
FLSA MANDATED OVERTIME PAY	90,000	90,000	45,000	90,000
HOLIDAY PAY	274,556	348,882	194,262	369,637
LONGEVITY PAY	84,176	74,472	74,176	68,112
CERTIFICATION PAY	63,075	91,500	39,775	87,600
F.I.C.A.	512,284	547,407	238,716	570,068
MEDICARE EXPENSE	120,791	128,022	57,075	133,322
EMPLOYEE RETIREMENT	1,592,244	1,787,020	769,922	1,824,216
<b>TOTAL PAYROLL</b>	<b>10,421,714</b>	<b>11,290,304</b>	<b>5,054,816</b>	<b>11,722,244</b>
<b>ALLOWANCES</b>				
TRAVEL EXPENSE	41,165	68,960	31,188	70,776
PHONE ALLOWANCE	739	-	-	-
LICENSE/CERTIFICATIONS	8,930	12,255	3,692	11,870
UNIFORM ALLOWANCE	46,943	74,950	24,681	79,535
UNIFORM MAINTENANCE	66,736	69,780	32,136	71,202
TRAINING	74,640	96,776	44,599	108,527
FIRE MARSHALL EXPENSES	17,454	20,000	1,286	20,600
COUNCIL ALLOWANCE	1,548	2,640	780	2,640
LEOSE TRAINING	2,047	1,800	686	5,000
EMPLOYEE ENGAGEMENT	17,241	1,150	642	3,000
EMPLOYEE AWARDS	644	4,000	1,135	4,120
TUITION REIMBURSEMENT	9,858	15,000	6,966	15,000
MISCELLANEOUS EXPENSE	16,323	2,000	1,668	2,250
<b>TOTAL ALLOWANCES</b>	<b>304,268</b>	<b>369,311</b>	<b>149,458</b>	<b>394,519</b>
<b>COMMUNICATIONS</b>				
TELEPHONE	49,144	49,700	25,319	51,075
CELL PHONES/PAGERS	88,834	30,500	16,034	31,400
RADIO SYSTEM MAINTENANCE	65,004	52,000	24,650	49,000
POSTAGE	14,206	17,000	7,264	15,612
PRINTING	7,222	15,600	8,591	14,354
ADVERTISING	16	200	-	200
NEWS PAPER PUBLICATIONS	20,795	9,600	3,272	15,000
MEMBERSHIPS/SUBSCRIPTIONS	58,777	75,940	42,105	103,890
PROMOTION/DEVELOPMENT OF CITY	28,645	22,200	11,973	22,500
<b>TOTAL COMMUNICATIONS</b>	<b>332,642</b>	<b>272,740</b>	<b>139,208</b>	<b>303,031</b>
<b>UTILITIES</b>				
ELECTRICITY EXPENSE	299,879	340,500	127,802	294,750
GAS EXPENSE	5,224	6,425	3,423	6,690
INTERNET EXPENSE	23,808	22,580	9,997	23,360
CABLE EXPENSE	1,587	1,900	828	2,280
<b>TOTAL UTILITIES</b>	<b>330,499</b>	<b>371,405</b>	<b>142,049</b>	<b>327,080</b>

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>GENERAL FUND EXPENDITURES (CONT)</b>				
<b>SUPPORT SERVICES</b>				
TAX APPRASIAL	59,499	55,000	31,945	62,000
TAX ASSESSING AND COLLECTIONS	92	750	148	250
LEGAL SERVICES	275,039	132,500	73,530	140,500
ELECTION EXPENSE	8,148	8,500	-	8,500
ENGINEERING SERVICES	63,309	198,820	23,141	345,470
3RD PARTY INSPECTION FEES	129,940	160,000	46,850	240,000
<b>TOTAL SUPPORT SERVICES</b>	<b>536,026</b>	<b>555,570</b>	<b>175,613</b>	<b>796,720</b>
<b>CONTRACT SERVICES</b>				
PLANNING	100	25,000	-	150,000
INSPECTIONS	1,900	6,400	1,930	7,230
MAINTENANCE VEHICLE	131,389	101,300	59,399	124,700
MAINTENANCE OF MOBILE EQUIP.	44,806	36,000	9,062	38,000
MAINTENANCE OTHER EQUIP	50,013	40,768	30,688	51,847
MAINTENANCE BUILDING	347,426	446,428	94,570	330,568
MAINTENANCE OF SIDEWALKS/CURBS	6,499	10,000	-	10,000
MAINTANANCE OF STREETS	133,488	172,000	-	115,000
MAINTENANCE OF GROUND	234,968	300,470	136,763	325,330
MAINTENANCE OF TRAFFIC SIGNALS	12,080	130,223	91,461	43,700
INSURANCE AND BONDS	951,703	840,000	485,112	1,212,500
WORKERS COMPENSATION	149,038	145,000	89,442	149,350
WORKERS UNEMPLOYMENT INS	15,638	22,000	815	22,660
AUDIT SERVICE	42,200	35,000	11,300	35,000
FIRST AID SUPPLIES	1,374	1,224	824	1,770
PHYSICAL EXAMS	59,449	55,506	10,223	52,451
EMERGENCY AMBULANCES	342,714	357,771	178,275	427,859
HAZARDOUS MATERIAL TE	1,000	1,000	1,000	1,000
APPLICANT PROCESSING	572	3,445	1,980	4,525
PUBLIC SAFETY CONTIGENCY	6,500	7,250	-	10,000
EQUIPMENT RENTAL	5,440	26,500	31	29,000
SPECIAL EVENT EXPENDITURES	161,195	148,520	150,190	83,000
SECURITY	27,201	92,232	6,083	72,295
JAIL EXPENSE	-	2,000	-	2,060
BEXAR COUNTY CRIME LAB	8,324	10,000	7,914	12,000
BANK FEES	50,759	32,000	18,879	32,960
OTHER CONTRACT SERVICES	225,059	524,934	247,149	549,250
TECHNOLOGY SERVICES	302,705	316,947	241,156	333,065
GRANT APPLICATION/MATCH	-	353,500	96,052	109,800
PARK DONATIONS EXPENSE	38,870	-	-	-
<b>TOTAL CONTRACT SERVICES</b>	<b>3,352,410</b>	<b>4,243,418</b>	<b>1,970,299</b>	<b>4,336,920</b>

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>GENERAL FUND EXPENDITURES (CONT)</b>				
<b>SUPPLIES AND MATERIALS</b>				
ENTERTAINMENT	3,852	6,800	1,259	6,300
BASE MATERIALS	8,565	10,000	-	10,000
SAND/DIRT MATERIALS	4,953	8,000	5,475	8,000
CONCRETE	66,446	110,000	30,722	95,000
ASPHALT	24,175	42,500	8,647	42,500
SIGNAGE	21,711	47,760	7,879	42,500
OPERATING SUPPLIES	178,673	211,140	90,077	236,255
OTHER EXPENSES	-	100	17	-
OPIOD RELATED EXPENSE	-	-	2,802	3,000
POLICE EQUIPMENT	81,886	55,000	36,816	60,000
VOLUNTEER SUPPLIES	1,175	3,000	1,188	3,000
GASOLINE EXPENSE	120,963	117,825	60,342	124,920
OIL/LUBRICANTS	38,999	51,200	4,634	25,000
OFFICE SUPPLIES	483	-	-	-
JANITORIAL SUPPLIES	17,378	17,900	10,036	20,099
OFFICE EQUIPMENT	60,890	16,100	6,076	20,500
HAND TOOLS	8,746	25,545	18,419	16,900
COMMUNITY RISK REDUCTION	43	-	-	-
PPE & MAINTENANCE	30,747	50,000	5,415	70,000
BOOKS & PERIODICALS	36,038	50,000	21,347	50,000
BOOKS & PERIODICALS DONATIONS	26,517	-	5,521	-
AUDIO/VISUAL MATERIALS	8,836	12,000	3,373	10,000
OPERATING EXPENSE - DONATIONS	34,778	-	-	-
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>775,853</b>	<b>834,870</b>	<b>320,045</b>	<b>843,974</b>
<b>REAL PROPERTY AND EQUIPMENT</b>				
OFFICE EQUIPMENT - REAL PROPERTY	3,550	7,383	2,750	20,100
FURNITURE & FIXTURES	7,220	26,500	13,491	52,400
OTHER EQUIPMENT	43,946	337,370	8,850	155,700
VEHICLES	315,857	286,000	169,828	230,000
ENGINEERING, ALLEY/ ROADWAY	18,750	45,000	11,250	66,110
LEASE/PURCHASE MOBILE EQUIPMENT	79,039	34,500	-	70,000
PARK IMPROVEMENTS	446,209	375,000	38,775	444,232
OTHER SOURCES/USES	-	24,000	13,556	25,000
COMPUTER EQUIPMENT	-	10,500	10,449	8,000
COMPUTER INFORMATION	-	32,250	10,565	35,000
BUILDING & STRUCTURES	662,906	162,000	64,876	151,000
CAPITAL OUTLAY LAND	412,817	-	-	-
<b>TOTAL REAL PROPERTY AND EQUIPMENT</b>	<b>1,990,293</b>	<b>1,340,503</b>	<b>344,390</b>	<b>1,257,542</b>

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>GENERAL FUND EXPENDITURES (CONT)</b>				
<b>OTHER SOURCES/USES</b>				
TRANSFER OUT TO CAPITAL REPLACEMENT	398,201	550,000	550,000	550,000
ARPA	693,890	-	-	-
TRANSFER TO CAPITAL PROJECTS	11,095	-	-	-
<b>TOTAL OTHER SOURCE/USES</b>	<b>1,103,185</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>19,146,891</b>	<b>19,828,122</b>	<b>8,845,878</b>	<b>20,532,029</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>709,956</b>	<b>(0)</b>	<b>4,876,585</b>	<b>0</b>





**UNIVERSAL CITY**  
EST. 1960

## **GENERAL FUND-01**

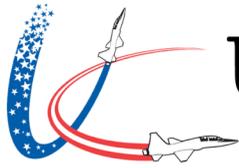
### **CITY COUNCIL-5109**

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 FY 2026 OPERATING BUDGET**

CITY COUNCIL	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
TRAVEL EXPENSE	-	4,550	2,162	4,641
UNIFORM ALLOWANCE	-	1,850	107	1,887
TRAINING	-	7,350	-	7,497
COUNCIL ALLOWANCE	-	2,640	780	2,640
<b>Total Allowances</b>	-	<b>16,390</b>	<b>3,049</b>	<b>16,665</b>
PRINTING	-	500	-	500
MEMBERSHIPS/SUBSCRIPTIONS	-	8,500	7,579	8,750
PROMOTION-DEVELOPMENT	-	7,000	6,097	7,000
<b>Total Communications</b>	-	<b>16,000</b>	<b>13,676</b>	<b>16,250</b>
OPERATING SUPPLIES	-	3,000	-	3,000
<b>Total Supplies and Materials</b>	-	<b>3,000</b>	-	<b>3,000</b>
<b>Total City Council</b>	-	<b>35,390</b>	<b>16,724</b>	<b>35,915</b>



**UNIVERSAL CITY**  
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## **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.

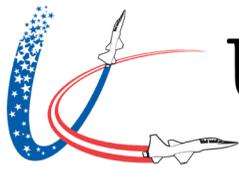
The City Manager provides the best possible working relationship with the City Council, City Department Directors, City Staff and the Citizens of Universal City.

**CITY OF UNIVERSAL CITY - ADMINISTRATION  
ADOPTED FY 2026 OPERATING BUDGET**

<b>ADMINISTRATION</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2025</b>	<b>FY 2026</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual as of</b>	<b>Adopted</b>
			<b>3/31/25</b>	<b>Budget</b>
REGULAR PAY	470,433	306,207	138,973	338,767
OVERTIME PAY	9,725	4,000	1,283	4,000
HOLIDAY PAY	8,558	2,541	1,733	2,680
LONGEVITY PAY	5,664	2,208	2,208	2,400
FICA EXPENSE	26,808	19,527	5,316	21,567
MEDICARE EXPENSE	7,573	4,567	2,168	5,044
EMPLOYEE RETIREMENT	100,107	63,747	30,428	69,013
<b>Total Payroll</b>	<b>628,868</b>	<b>402,797</b>	<b>182,110</b>	<b>443,470</b>
TRAVEL EXPENSE	19,810	14,500	7,204	14,500
PHONE ALLOWANCE	739	-	-	-
UNIFORM ALLOWANCE	314	250	-	250
TRAINING	4,055	4,000	1,704	6,000
TUITION REIMBURSEMENT	9,858	15,000	6,966	15,000
EMPLOYEE ENGAGEMENT	12,613	-	-	-
COUNCIL ALLOWANCE	1,548	-	-	-
MISCELLANEOUS EXPENSE	15,679	500	318	750
<b>Total Allowances</b>	<b>64,616</b>	<b>34,250</b>	<b>16,191</b>	<b>36,500</b>
CELL PHONES	88,834	-	-	-
POSTAGE	13,138	13,500	6,681	-
PRINTING	739	700	687	-
NEWSPAPER PUBLICATIONS	20,795	9,600	3,272	15,000
MEMBERSHIPS/SUBSCRIPTIONS	26,591	8,000	6,723	7,500
PROMOTION/DEVELOPMENT OF CITY	28,645	200	169	500
<b>Total Communications</b>	<b>178,742</b>	<b>32,000</b>	<b>17,533</b>	<b>23,000</b>
LEGAL SERVICES	205,555	55,000	34,333	55,000
ELECTION EXPENSE	8,148	8,500	-	8,500
<b>Total Support Services</b>	<b>213,702</b>	<b>63,500</b>	<b>34,333</b>	<b>63,500</b>
INSPECTIONS	705	1,400	365	-
OTHER EQUIPMENT MAINTENANCE	462	500	-	-
PHYSICAL EXAMS	1,066	-	-	-
SECURITY	1,904	1,500	-	-
BANK FEES	50,759	-	-	-
OTHER CONTRACT SERVICES	82,655	20,000	10,359	22,000
TECHNOLOGY SERVICES	110,611	6,000	525	6,250
<b>Total Contract Services</b>	<b>248,163</b>	<b>29,400</b>	<b>11,249</b>	<b>28,250</b>

ADMINISTRATION (CONT)	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
OPERATING SUPPLIES	10,698	10,500	2,728	15,000
JANITORAL SUPPLIES	4,374	4,500	2,621	4,500
Total Supplies and Materials	15,072	15,000	5,349	19,500
OFFICE EQUIPMENT - REAL PROP	3,550	-	-	-
Total Real Property and Equipment	3,550	-	-	-
Total Administration	1,352,713	576,947	266,764	614,220





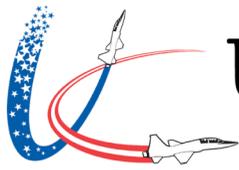
## **GENERAL FUND-01 DEVELOPMENT SERVICES-5115**

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 FY 2026 OPERATING BUDGET**

DEVELOPMENT SERVICES	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
REGULAR PAY	529,536	676,898	299,162	502,605
OVERTIME PAY	860	1,000	1,116	1,000
HOLIDAY PAY	14,896	21,165	14,524	21,000
LONGEVITY PAY	4,128	6,432	8,184	4,608
CERTIFICATION PAY	1,200	1,200	600	1,200
FICA EXPENSE	34,727	43,815	19,782	32,886
MEDICARE EXPENSE	8,097	10,247	4,651	7,691
EMPLOYEE RETIREMENT	107,509	143,035	61,284	105,234
Total Payroll	700,953	903,792	409,303	676,223
TRAVEL EXPENSE	1,036	20,350	3,822	13,200
UNIFORM ALLOWANCE	1,354	2,450	1,399	1,800
TRAINING	3,807	10,276	3,349	2,380
EMPLOYEE ENGAGEMENT	112	500	258	500
Total Allowances	6,309	33,576	8,829	17,880
POSTAGE	-	375	-	-
PRINTING	284	300	-	300
MEMBERSHIPS/SUBSCRIPTIONS	824	3,422	120	2,940
Total Communications	1,108	4,097	120	3,240
ENGINEERING SERVICES	60,943	74,320	23,141	90,820
3RD PARTY INSPECTIONS	129,940	160,000	46,850	240,000
Total Support Services	190,883	234,320	69,991	330,820
VEHICLE MAINTENANCE	986	2,300	196	4,600
OTHER EQUIPMENT MAINTENANCE	254	2,000	-	2,000
PHYSICAL EXAMS	408	-	-	-
OTHER CONTRACT SERVICES	171	32,000	31,912	123,508
PLANNING	100	-	-	125,000
TECHNOLOGY SERVICES	37,462	70,397	59,283	86,815
Total Contract Services	39,380	106,697	91,391	341,923
OPERATING SUPPLIES	3,981	18,480	5,551	10,565
GASOLINE EXPENSE	2,090	2,025	639	2,370
OFFICE EQUIPMENT	3,070	-	-	-
Total Supplies and Materials	9,141	20,505	6,190	12,935
OFFICE EQUIPMENT - REAL PROP	-	2,783	2,750	-
Total Real Property and Equipment	-	2,783	2,750	-
Total Development Services	947,775	1,305,770	588,573	1,383,021



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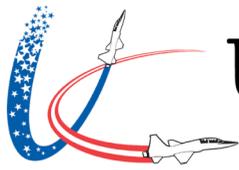
## **GENERAL FUND-01**

### **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 FY 2026 OPERATING BUDGET**

HUMAN RESOURCES	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
REGULAR PAY	110,650	121,088	55,049	128,054
OVERTIME PAY	403	350	-	-
HOLIDAY PAY	2,661	1,352	1,005	-
LONGEVITY PAY	1,632	1,776	1,776	1,824
FICA EXPENSE	7,072	7,723	3,527	8,052
MEDICARE EXPENSE	1,647	1,806	832	1,883
EMPLOYEE RETIREMENT	26,600	25,212	11,355	25,768
Total Payroll	150,665	159,308	73,545	165,581
TRAVEL EXPENSE	935	800	-	1,300
UNIFORM ALLOWANCE	96	150	-	150
TRAINING	650	1,400	45	1,800
Total Allowances	1,681	2,350	45	3,250
POSTAGE	-	50	-	-
PRINTING	-	300	-	300
MEMBERSHIPS/SUBSCRIPTIONS	379	450	592	900
Total Communications	379	800	592	1,200
PHYSICAL EXAMS	113	200	-	100
APPLICANT PROCESSING	1	25	-	20
OTHER CONTRACT SERVICES	1,872	4,000	-	17,500
TECHNOLOGY SERVICES	2,463	2,500	2,184	3,000
Total Contract Services	4,449	6,725	2,184	20,620
OPERATING SUPPLIES	352	500	143	500
OFFICE EQUIPMENT	-	1,500	80	500
Total Supplies and Materials	352	2,000	223	1,000
Total Human Resources	157,525	171,183	76,589	191,651



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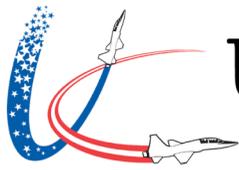
## **GENERAL FUND-01**

### **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 FY 2026 OPERATING BUDGET**

FINANCE	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
REGULAR PAY	257,127	273,523	123,607	277,813
OVERTIME PAY	-	500	-	250
HOLIDAY PAY	2,474	5,340	2,714	5,634
LONGEVITY PAY	288	624	624	576
FICA EXPENSE	16,705	17,359	7,844	17,625
MEDICARE EXPENSE	3,894	4,060	1,847	4,122
EMPLOYEE RETIREMENT	46,597	56,669	24,983	56,400
Total Payroll	<u>327,085</u>	<u>358,075</u>	<u>161,619</u>	<u>362,419</u>
TRAVEL EXPENSE	1,654	3,000	2,218	3,000
UNIFORM ALLOWANCE	641	500	-	500
TRAINING	6,060	4,500	4,261	5,000
EMPLOYEE ENGAGEMENT	278	-	-	-
Total Allowances	<u>8,632</u>	<u>8,000</u>	<u>6,478</u>	<u>8,500</u>
PRINTING	-	50	-	-
MEMBERSHIPS/SUBSCRIPTIONS	755	600	591	1,500
Total Communications	<u>755</u>	<u>650</u>	<u>591</u>	<u>1,500</u>
TAX APPRAISAL	59,499	55,000	31,945	62,000
TAX ASSESSING AND COLLECTIONS	92	750	148	250
Total Support Services	<u>59,591</u>	<u>55,750</u>	<u>32,093</u>	<u>62,250</u>
AUDIT SERVICE	42,200	35,000	11,300	35,000
OTHER CONTRACT SERVICES	33,524	37,000	6,789	15,000
TECHNOLOGY SERVICES	36,205	38,500	27,475	40,000
Total Contract Services	<u>111,930</u>	<u>110,500</u>	<u>45,564</u>	<u>90,000</u>
OPERATING SUPPLIES	1,941	4,250	78	3,000
OFFICE EQUIPMENT	29,017	750	664	500
Total Supplies and Materials	<u>30,958</u>	<u>5,000</u>	<u>742</u>	<u>3,500</u>
Total Finance	<u><u>538,950</u></u>	<u><u>537,975</u></u>	<u><u>247,087</u></u>	<u><u>528,169</u></u>



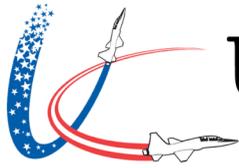
## GENERAL FUND-01 MUNICIPAL COURT-5120

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 FY 2026 OPERATING BUDGET**

<b>MUNICIPAL COURT</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Actual as of 3/31/25</b>	<b>FY 2026 Adopted Budget</b>
REGULAR PAY	107,820	119,787	52,289	121,875
OVERTIME PAY	255	500	242	500
HOLIDAY PAY	2,241	-	2,161	4,322
LONGEVITY PAY	576	768	768	960
CERTIFICATION PAY	-	300	-	-
FICA EXPENSE	7,092	7,524	3,425	7,915
MEDICARE EXPENSE	1,651	1,760	809	1,851
EMPLOYEE RETIREMENT	21,779	24,563	10,907	25,327
<b>Total Payroll</b>	<b>141,413</b>	<b>155,202</b>	<b>70,601</b>	<b>162,750</b>
TRAVEL EXPENSE	-	205	-	560
UNIFORM ALLOWANCE	344	150	-	450
TRAINING	75	450	100	650
EMPLOYEE ENGAGEMENT	203	350	234	-
MISCELLANEOUS	-	500	384	-
<b>Total Allowances</b>	<b>622</b>	<b>1,655</b>	<b>718</b>	<b>1,660</b>
PRINTING	898	150	-	1,250
MEMBERSHIPS/SUBSCRIPTIONS	314	200	165	300
<b>Total Communications</b>	<b>1,212</b>	<b>350</b>	<b>165</b>	<b>1,550</b>
LEGAL SERVICES	50,523	67,500	30,084	75,000
<b>Total Support Services</b>	<b>50,523</b>	<b>67,500</b>	<b>30,084</b>	<b>75,000</b>
OPERATING SUPPLIES	606	1,750	1,741	1,250
<b>Total Supplies &amp; Materials</b>	<b>606</b>	<b>1,750</b>	<b>1,741</b>	<b>1,250</b>
OTHER EQUIPMENT	-	2,750	2,750	-
<b>Total Real Property - Equipment</b>	<b>-</b>	<b>2,750</b>	<b>2,750</b>	<b>-</b>
<b>Total Municipal Court</b>	<b>194,377</b>	<b>229,207</b>	<b>106,059</b>	<b>242,210</b>



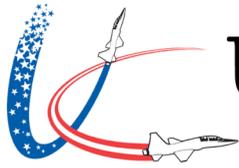
**UNIVERSAL CITY**  
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## **GENERAL FUND-01 JUVENILE COURT-5121**

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 FY 2026 OPERATING BUDGET**

JUVENILE CASE MANAGEMENT	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
REGULAR PAY	46,638	50,530	22,191	53,891
OVERTIME PAY	303	350	307	350
HOLIDAY PAY	2,642	2,659	1,208	2,805
LONGEVITY PAY	192	288	288	384
CERTIFICATION PAY	-	300	-	-
FICA EXPENSE	3,172	3,356	1,475	3,561
MEDICARE EXPENSE	739	785	348	833
EMPLOYEE RETIREMENT	9,758	10,955	4,712	11,394
Total Payroll	<u>63,443</u>	<u>69,223</u>	<u>30,528</u>	<u>73,217</u>
TRAVEL EXPENSE	-	530	-	530
UNIFORM ALLOWANCE	-	200	-	200
TRAINING	-	950	-	950
Total Allowances	<u>-</u>	<u>1,680</u>	<u>-</u>	<u>1,680</u>
PRINTING	-	50	-	50
Total Communications	<u>-</u>	<u>50</u>	<u>-</u>	<u>50</u>
OPERATING SUPPLIES	-	50	-	50
Total Supplies and Materials	<u>-</u>	<u>50</u>	<u>-</u>	<u>50</u>
Total Juvenile Case Management	<u><u>63,443</u></u>	<u><u>71,003</u></u>	<u><u>30,528</u></u>	<u><u>74,997</u></u>



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## **GENERAL FUND-01**

### **GENERAL SERVICES-5140**

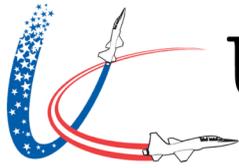
The General Services department is responsible for providing essential infrastructure and services to the City. This includes maintaining and repairing roads, City-owned sidewalks, managing traffic and transportation systems, maintaining public buildings and facilities, managing public parks and open 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 FY 2026 OPERATING BUDGET**

GENERAL SERVICES	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
REGULAR PAY	612,613	639,809	233,700	735,637
OVERTIME PAY	25,295	18,000	14,603	18,000
HOLIDAY PAY	28,895	32,331	16,213	34,109
LONGEVITY PAY	19,728	10,080	8,064	6,912
CERTIFICATION PAY	3,600	5,400	1,600	3,600
FICA EXPENSE	42,832	43,748	16,378	49,492
MEDICARE EXPENSE	10,003	10,231	3,845	11,575
EMPLOYEE RETIREMENT	136,747	142,817	52,206	158,374
Total Payroll	<u>879,712</u>	<u>902,417</u>	<u>346,609</u>	<u>1,017,699</u>
TRAVEL EXPENSE	61	275	-	1,400
LICENSES/CERTIFICATIONS	77	600	77	600
UNIFORM ALLOWANCE	2,381	5,400	4,124	7,440
UNIFORM MAINTENANCE	11,595	15,652	5,693	15,652
TRAINING	336	2,800	1,146	5,700
Total Allowances	<u>14,450</u>	<u>24,727</u>	<u>11,041</u>	<u>30,792</u>
RADIO SYSTEM MAINT	3,368	8,000	-	4,000
PRINTING	634	1,000	971	1,000
MEMBERSHIPS/SUBSCRIPTIONS	49	125	147	250
Total Communications	<u>4,051</u>	<u>9,125</u>	<u>1,118</u>	<u>5,250</u>
ELECTRICITY EXPENSE	46,930	100,000	19,897	50,000
GAS EXPENSE	1,235	1,250	1,241	2,690
Total Utilities	<u>48,166</u>	<u>101,250</u>	<u>21,138</u>	<u>52,690</u>

	FY 2024	FY 2025	FY 2025 Actual as of	FY 2026 Adopted
GENERAL SERVICES (CONT)	Actual	Budget	3/31/25	Budget
VEHICLE MAINTENANCE	23,709	15,000	6,048	18,000
MOBILE EQUIPMENT MAINTENANCE	31,595	30,000	6,369	32,000
OTHER EQUIPMENT MAINTENANCE	185	-	413	1,615
BUILDING MAINTENANCE	10,004	14,500	7,220	14,500
SIDWALKS/CURBS MAINTENANCE	6,499	10,000	-	10,000
STREETS MAINTENANCE	133,488	172,000	-	115,000
GROUNDS MAINTENANCE	57,851	65,600	13,665	65,600
SIGNALS MAINTENANCE	12,080	130,223	91,461	43,700
PHYSICAL EXAMS	3,745	2,040	2,909	3,500
APPLICANT PROCESSING	38	-	514	900
EQUIPMENT RENTAL	4,930	24,000	-	25,000
SECURITY	15,350	55,000	-	35,000
OTHER CONTRACT SERVICES	1,948	39,920	-	30,000
PLANNING	-	25,000	-	25,000
TECHNOLOGY SERVICES	338	-	1,590	-
ENGINEERING SERVICES (GRANTS)	2,366	124,500	-	254,650
GRANT APPLICATION/MATCH	-	154,000	96,052	-
<b>Total Contracts</b>	<b>304,125</b>	<b>861,783</b>	<b>226,241</b>	<b>674,465</b>
BASE MATERIALS	8,565	10,000	-	10,000
CONCRETE	35,753	50,000	3,485	50,000
ASPHALT	24,175	40,000	7,105	40,000
SIGNAGE	21,711	47,760	7,879	42,500
OPERATING SUPPLIES	14,760	37,000	13,556	40,000
GASOLINE EXPENSE	20,836	28,000	5,433	20,000
OIL/LUBRICANTS	-	5,000	-	-
OFFICE EQUIPMENT	254	4,000	2,479	-
HAND TOOLS	3,355	3,000	1,525	3,000
<b>Total Supplies &amp; Materials</b>	<b>129,409</b>	<b>224,760</b>	<b>41,461</b>	<b>205,500</b>
ENGINEERING	18,750	45,000	11,250	66,110
VEHICLES	117,072	111,000	14,105	-
LEASE/PURCHASE MOBILE EQUIP	79,039	34,500	-	70,000
OFFICE EQUIPMENT - REAL PROP	-	-	-	4,000
FURNITURE & FIXTURES	-	3,000	-	3,000
OTHER EQUIPMENT	9,279	11,270	-	3,300
<b>Total Real Property and Equipment</b>	<b>224,140</b>	<b>204,770</b>	<b>25,355</b>	<b>146,410</b>
<b>Total General Services</b>	<b>1,604,052</b>	<b>2,328,832</b>	<b>672,962</b>	<b>2,132,806</b>





**UNIVERSAL CITY**  
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## **GENERAL FUND-01 PARKS & RECREATION-5150**

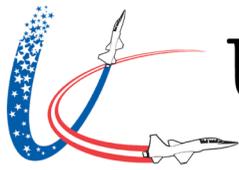
The Parks & Recreation Department is responsible for maintaining and improving the City's public parks and outdoor spaces. This includes managing and maintaining public parks, playgrounds, and green spaces, as well as planning and implementing landscaping projects to enhance the beauty and functionality 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 FY 2026 OPERATING BUDGET**

PARKS AND RECREATION	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
REGULAR PAY	232,097	287,919	116,842	304,465
OVERTIME PAY	19,738	14,000	10,056	14,000
HOLIDAY PAY	12,367	15,154	9,652	15,987
LONGEVITY PAY	832	1,728	1,632	2,208
CERTIFICATION PAY	2,800	5,400	1,800	4,200
FICA EXPENSE	17,062	20,100	8,664	21,133
MEDICARE EXPENSE	3,974	4,701	2,043	4,942
EMPLOYEE RETIREMENT	52,138	65,618	27,577	67,627
Total Payroll	<u>341,008</u>	<u>414,620</u>	<u>178,266</u>	<u>434,563</u>
TRAVEL EXPENSE	-	300	-	300
LICENSES/CERTIFICATES	1,915	2,655	-	2,000
UNIFORM ALLOWANCE	2,709	3,000	1,014	3,200
TRAINING	3,161	2,000	878	4,655
Total Allowances	<u>7,785</u>	<u>7,955</u>	<u>1,892</u>	<u>10,155</u>
PRINTING	194	3,150	2,882	3,000
MEMBERSHIPS/SUBSCRIPTIONS	698	2,100	1,947	4,000
Total Communications	<u>892</u>	<u>5,250</u>	<u>4,829</u>	<u>7,000</u>
VEHICLE MAINTENANCE	907	2,500	74	3,000
MOBILE EQUIPMENT MAINTENANCE	13,212	6,000	2,693	6,000
OTHER EQUIPMENT MAINTENANCE	1,193	500	-	500
BUILDING MAINTENANCE	79,827	102,580	21,097	170,360
GROUNDS MAINTENANCE	122,898	184,100	100,430	205,201
PHYSICAL EXAMS	2,147	1,000	110	1,000
APPLICANT PROCESSING	51	-	-	-
EQUIPMENT RENTAL	510	2,500	31	4,000
SPECIAL EVENT EXPENDITURES	161,195	148,520	150,190	83,000
OTHER CONTRACT SERVICES	64,778	172,080	70,964	163,672
TECHNOLOGY SERVICES	594	-	-	-
GRANT APPLICATION/MATCH	-	199,500	-	109,800
PARK DONATIONS EXPENSE	38,870	-	-	-
Total Contract Services	<u>486,181</u>	<u>819,280</u>	<u>345,589</u>	<u>746,533</u>

	FY 2024	FY 2025	FY 2025 Actual as of	FY 2026 Adopted
PARKS AND RECREATION (CONT)	Actual	Budget	3/31/25	Budget
ENTERTAINMENT	1,652	1,800	859	1,800
SAND/DIRT	4,953	8,000	5,475	8,000
CONCRETE	30,692	60,000	27,237	45,000
ASPHALT	-	2,500	1,542	2,500
OPERATING SUPPLIES	54,688	35,000	29,858	39,000
GASOLINE	4,780	7,500	1,920	7,500
JANITORIAL SUPPLIES	-	-	-	-
HAND TOOLS	-	14,295	10,319	5,150
<b>Total Supplies and Materials</b>	<b>96,764</b>	<b>129,095</b>	<b>77,210</b>	<b>108,950</b>
VEHICLES	-	-	-	-
OTHER EQUIPMENT	34,667	25,000	-	59,400
PARK IMPROVEMENTS	446,209	375,000	38,775	444,232
OTHER SOURCES/USES	-	24,000	13,556	25,000
<b>Total Real Property and Equipment</b>	<b>480,876</b>	<b>424,000</b>	<b>52,331</b>	<b>528,632</b>
<b>Total Parks and Recreation</b>	<b>1,413,506</b>	<b>1,800,200</b>	<b>660,117</b>	<b>1,835,833</b>





**UNIVERSAL CITY**  
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## **GENERAL FUND-01**

### **POLICE-5180**

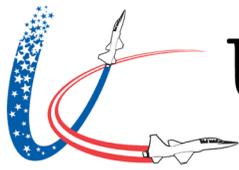
The Universal City Police Department (UCPD) is a full-service Police Department which practices a community policing model, emphasizing both strong community relations and law enforcement. The UCPD consists of a patrol division, a special operations unit, a traffic section, a criminal investigation division (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 FY 2026 OPERATING BUDGET**

POLICE	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
REGULAR PAY	2,635,608	2,883,923	1,244,544	3,069,129
OVERTIME PAY	282,735	250,000	148,466	250,000
HOLIDAY PAY	120,886	153,980	87,863	162,449
LONGEVITY PAY	24,240	20,416	20,416	21,792
CERTIFICATION PAY	22,775	32,000	14,525	28,500
FICA EXPENSE	196,488	207,180	92,522	218,976
MEDICARE EXPENSE	45,819	48,453	21,773	51,212
EMPLOYEE RETIREMENT	610,886	676,344	298,415	700,723
Total Payroll	<u>3,939,437</u>	<u>4,272,296</u>	<u>1,928,525</u>	<u>4,502,781</u>
TRAVEL EXPENSE	9,473	8,250	8,042	10,000
UNIFORM ALLOWANCE	18,337	25,000	6,839	25,750
UNIFORM MAINTENANCE	36,195	33,000	17,900	33,990
TRAINING	25,824	25,750	19,554	26,523
LEOSE TRAINING	2,047	1,800	686	5,000
EMPLOYEE ENGAGEMENT	2,476	300	150	-
MISCELLANEOUS EXPENSE	644	1,000	966	1,500
Total Allowances	<u>94,995</u>	<u>95,100</u>	<u>54,137</u>	<u>102,763</u>
CELL PHONES	-	500	109	500
RADIO SYSTEM MAINT	60,637	40,000	22,717	40,000
POSTAGE	547	1,200	141	1,200
PRINTING	609	2,250	677	1,250
MEMBERSHIPS/SUBSCRIPTIONS	10,671	11,000	10,869	12,000
Total Communications	<u>72,463</u>	<u>54,950</u>	<u>34,513</u>	<u>54,950</u>
ELECTRICITY EXPENSE	8,500	-	-	-
Total Utilities	<u>8,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
LEGAL SERVICES	18,961	10,000	9,113	10,500
Total Support Services	<u>18,961</u>	<u>10,000</u>	<u>9,113</u>	<u>10,500</u>

POLICE	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>INSPECTIONS</b>				
VEHICLE MAINTENANCE	21,625	20,000	8,905	20,600
OTHER EQUIPMENT MAINTENANCE	6,651	2,750	-	2,833
BUILDING MAINTENANCE	70,184	25,000	7,801	5,000
PHYSICAL EXAMS	29,418	28,000	1,034	22,000
APPLICANT PROCESSING	302	1,500	117	1,545
PUBLIC SAFETY CONTINGENCIES	6,500	7,250	-	10,000
BEXAR COUNTY CRIME LAB	8,324	10,000	7,914	12,000
SECURITY	1,848	2,000	1,512	2,060
JAIL EXPENSE	-	2,000	-	2,060
OTHER CONTRACT SERVICES	32,813	70,000	69,705	90,000
TECHNOLOGY SERVICES	36,795	22,500	21,511	38,500
Total Contract Services	214,458	191,000	118,499	206,598
<b>OPERATING SUPPLIES</b>				
OPERATING SUPPLIES	14,266	7,000	4,089	8,500
POLICE EQUIPMENT	81,886	55,000	36,816	60,000
GASOLINE EXPENSE	62,289	45,000	32,301	62,000
JANITORIAL SUPPLIES	3,596	3,300	2,346	3,399
OFFICE EQUIPMENT	21,586	3,850	2,677	15,000
Total Supplies and Maintenance	183,623	114,150	78,229	148,899
<b>VEHICLES</b>				
VEHICLES	198,785	110,000	98,140	130,000
COMPUTER INFORMATION SYSTEM	-	32,250	10,565	35,000
OTHER EQUIPMENT	-	2,750	2,750	10,000
Total Real Property and Equipment	198,785	145,000	111,455	175,000
<b>Total Police</b>	<b>4,731,222</b>	<b>4,882,496</b>	<b>2,334,469</b>	<b>5,201,490</b>





**UNIVERSAL CITY**  
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## **GENERAL FUND-01**

### **FIRE-5210**

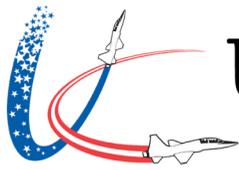
The Universal City Fire Department provides fire suppression/rescue services, mobile intensive care EMS services, and health and fire safety inspections to the Citizens of Universal City. These services are accomplished through the following divisions: Administration, Inspections, Fire Suppression and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

**CITY OF UNIVERSAL CITY - FIRE  
ADOPTED FY 2026 OPERATING BUDGET**

FIRE	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
REGULAR PAY	1,565,817	1,658,319	777,905	1,786,428
OVERTIME PAY	127,177	110,000	70,477	110,000
FLSA MANDATED OVERTIME	90,000	90,000	45,000	90,000
HOLIDAY PAY	53,529	87,161	39,339	91,955
LONGEVITY PAY	17,976	21,560	21,560	16,800
CERTIFICATION PAY	26,000	40,000	17,800	42,000
FICA EXPENSE	117,371	124,436	58,458	132,505
MEDICARE EXPENSE	27,363	29,102	13,759	30,989
EMPLOYEE RETIREMENT	367,800	406,225	190,661	424,017
<b>Total Payroll</b>	<b>2,393,032</b>	<b>2,566,804</b>	<b>1,234,958</b>	<b>2,724,695</b>
TRAVEL EXPENSE	8,000	11,500	7,371	15,345
LICENSES/CERTIFICATIONS	6,938	9,000	3,615	9,270
UNIFORM ALLOWANCE	19,415	32,250	10,665	33,218
UNIFORM MAINTENANCE	13,300	14,400	6,750	14,832
TRAINING	28,988	32,400	12,410	33,372
FIRE MARSHALL EXPENSES	17,454	20,000	1,286	20,600
EMPLOYEE AWARDS	644	4,000	1,135	4,120
EMPLOYEE ENGAGEMENT	1,559	-	-	2,500
<b>Total Allowances</b>	<b>96,297</b>	<b>123,550</b>	<b>43,233</b>	<b>133,257</b>
RADIO SYSTEM MAINT	1,000	4,000	1,933	5,000
POSTAGE	98	400	-	412
PRINTING	595	950	-	979
MEMBERSHIPS/SUBSCRIPTIONS	6,257	19,300	777	37,500
<b>Total Communications</b>	<b>7,951</b>	<b>24,650</b>	<b>2,710</b>	<b>43,891</b>
ELECTRICITY EXPENSE	17,901	16,000	6,351	16,000
GAS EXPENSE	3,989	3,500	2,182	4,000
CABLE TV EXPENSE	1,161	900	613	1,250
<b>Total Utilites</b>	<b>23,050</b>	<b>20,400</b>	<b>9,145</b>	<b>21,250</b>

FIRE (CONT)	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
INSPECTIONS	40	2,200	-	2,600
VEHICLE MAINTENANCE	82,665	60,000	41,533	75,000
OTHER EQUIPMENT MAINTENANCE	37,752	27,250	27,500	35,800
BUILDING MAINTENANCE	58,544	203,000	18,275	40,000
GROUNDS MAINTENANCE	17,976	-	-	-
PHYSICAL EXAMS	19,362	20,000	4,618	21,600
EMERGENCY AMBULANCE SERVICE	342,714	357,771	178,275	427,859
HAZARDOUS MATERIAL TEAM SVC	1,000	1,000	1,000	1,000
APPLICANT PROCESSING	161	1,400	1,332	1,550
SECURITY	1,176	26,200	588	26,200
OTHER CONTRACT SERVICES	292	1,000	96	1,030
TECHNOLOGY SERVICES	21,085	20,000	20,112	10,600
Total Contract Services	<u>582,767</u>	<u>719,821</u>	<u>293,329</u>	<u>643,239</u>
OPERATING SUPPLIES	32,617	31,900	9,179	45,000
OTHER EXPENSES	-	100	17	-
OPIOD RELATED EXPENSE	-	-	2,802	3,000
GASOLINE EXPENSE	24,914	25,000	12,704	25,750
OFFICE SUPPLIES	-	-	-	-
JANITORIAL SUPPLIES	4,349	3,200	2,228	4,200
OFFICE EQUIPMENT	5,098	2,500	176	2,500
HAND TOOLS	-	2,750	2,353	2,750
COMMUNITY RISK REDUCTION	43	-	-	-
PPE & MAINTENANCE	30,747	50,000	5,415	70,000
Total Supplies and Materials	<u>97,768</u>	<u>115,450</u>	<u>34,875</u>	<u>153,200</u>
VEHICLES	-	-	-	100,000
BUILDING IMPROVEMENTS	-	-	-	45,000
COMPUTER EQUIPMENT/ FA	-	10,500	10,449	8,000
FURNITURE & FIXTURE	-	13,500	13,491	41,000
OTHER EQUIPMENT	-	280,000	3,350	73,000
Total Real Property and Equipment	<u>-</u>	<u>304,000</u>	<u>27,290</u>	<u>267,000</u>
Total Fire	<u><u>3,200,865</u></u>	<u><u>3,874,675</u></u>	<u><u>1,645,540</u></u>	<u><u>3,986,531</u></u>



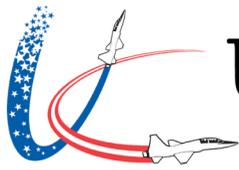


## GENERAL FUND-01 VEHICLE MAINTENANCE-5240

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 FY 2026 OPERATING BUDGET**

VEHICLE & EQUIPMENT MAINTENANCE	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
REGULAR PAY	154,254	232,280	80,365	250,006
OVERTIME PAY	4,226	3,800	4,039	3,800
HOLIDAY PAY	7,556	8,000	5,470	8,440
LONGEVITY PAY	2,544	1,920	1,920	2,112
CERTIFICATION PAY	4,550	4,800	2,400	6,000
FICA EXPENSE	10,240	15,550	5,489	16,762
MEDICARE EXPENSE	2,392	3,637	1,286	3,920
EMPLOYEE RETIREMENT	29,966	50,762	16,026	53,639
Total Payroll	215,728	320,748	116,994	344,680
TRAVEL EXPENSE	-	400	-	3,200
UNIFORM ALLOWANCE	399	620	278	620
UNIFORM MAINTENANCE	3,121	3,764	891	3,764
TRAINING	234	800	-	8,800
Total Allowances	3,754	5,584	1,169	16,384
POSTAGE	-	75	15	-
PRINTING	577	2,000	1,553	1,500
MEMBERSHIPS/SUBSCRIPTIONS	8,230	16,193	9,150	20,970
Total Communications	8,807	18,268	10,718	22,470
VEHICLE MAINTENANCE	-	500	305	500
OTHER EQUIPMENT MAINTENANCE	-	500	-	500
BUILDING MAINTENANCE	1,102	5,500	4,708	2,500
PHYSICAL EXAMS	714	400	398	400
APPLICANT PROCESSING	-	10	16	-
OTHER CONTRACT SERVICES	1,149	840	-	1,500
TECHNOLOGY SERVICES	68	450	135	14,900
Total Contract Services	3,032	8,200	5,561	20,300
OPERATING SUPPLIES	24,116	24,500	13,766	32,180
GASOLINE EXPENSE	2,704	6,300	4,934	2,500
OILS AND LUBRICANTS	38,999	46,200	4,634	25,000
HAND TOOLS	5,391	5,500	4,223	6,000
Total Supplies and Materials	71,210	82,500	27,556	65,680
VEHICLES	-	-	-	-
OFFICE EQUIPMENT - REAL PROPERTY	-	-	-	2,600
FURNITURE & FIXTURES	-	-	-	2,400
OTHER EQUIPMENT	-	15,600	-	10,000
Total Real Property and Equipment	-	15,600	-	15,000
Total Vehicle & Equipment Maintenance	302,532	450,900	161,998	484,514



UNIVERSAL CITY  
EST. 1960

## GENERAL FUND-01 ANIMAL SHELTER-5260

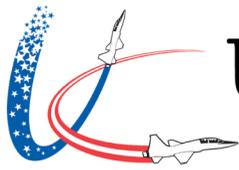
The Animal Care and Control Department is responsible for enforcing local laws and regulations related to the care, management, and control of domestic and wild animals within the City. Activities include responding to calls related to animal welfare, such as neglect, abuse, or cruelty, as well as managing 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 FY 2026 OPERATING BUDGET**

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Actual as of	Adopted
<b>ANIMAL SHELTER</b>			<b>3/31/25</b>	<b>Budget</b>
REGULAR PAY	284,225	303,135	134,880	323,220
OVERTIME PAY	9,305	13,500	7,247	13,500
HOLIDAY PAY	14,504	16,000	10,081	16,880
LONGEVITY PAY	5,136	5,760	5,760	6,288
CERTIFICATION PAY	2,150	2,100	1,050	2,100
FICA EXPENSE	19,811	21,111	9,605	22,443
MEDICARE EXPENSE	4,621	4,937	2,258	5,249
EMPLOYEE RETIREMENT	57,464	68,916	28,967	71,818
<b>Total Payroll</b>	<b>397,218</b>	<b>435,459</b>	<b>199,847</b>	<b>461,498</b>
TRAVEL EXPENSE	-	2,300	-	600
UNIFORM ALLOWANCE	955	3,130	255	4,070
UNIFORM MAINTENANCE	2,525	2,964	902	2,964
TRAINING	650	2,900	-	4,000
<b>Total Allowances</b>	<b>4,130</b>	<b>11,294</b>	<b>1,157</b>	<b>11,634</b>
TELEPHONES	5,812	5,900	2,967	6,075
POSTAGE	-	500	-	500
PRINTING	1,021	2,700	782	2,425
MEMBERSHIPS/SUBSCRIPTIONS	16	550	79	550
<b>Total Communications</b>	<b>6,848</b>	<b>9,650</b>	<b>3,829</b>	<b>9,550</b>
ELECTRICITY EXPENSE	32,103	32,500	13,588	32,500
GAS EXPENSE	-	1,675	-	-
INTERNET EXPENSE	1,561	1,680	794	1,700
<b>Total Utilities</b>	<b>33,664</b>	<b>35,855</b>	<b>14,382</b>	<b>34,200</b>
INSPECTIONS	705	1,600	365	1,730
VEHICLE MAINTENANCE	1,497	1,000	2,337	3,000
OTHER EQUIPMENT MAINTENANCE	3,517	6,618	2,289	7,099
BUILDING MAINTENANCE	46,925	42,508	17,225	43,308
GROUNDS MAINTENANCE	18,037	27,770	9,222	31,169
FIRST AID SUPPLIES	1,374	1,224	824	1,770
PHYSICAL EXAMS	95	2,366	746	2,351
APPLICANT PROCESSING	-	500	-	500
SECURITY	4,032	4,032	2,016	4,035
OTHER CONTRACT SERVICES	1,742	65,594	5,797	2,485
TECHNOLOGY SERVICES	10,424	9,600	7,064	13,000
<b>Total Contract Services</b>	<b>88,347</b>	<b>162,812</b>	<b>47,885</b>	<b>110,447</b>

ANIMAL SHELTER (CONT)	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
OPERATING SUPPLIES	10,697	23,710	2,924	23,710
DONATION - DAILY OPERATIONS	17,886	-	-	-
VOLUNTEER SUPPLIES	1,175	3,000	1,188	3,000
GASOLINE EXPENSE	3,351	4,000	2,412	4,800
OFFICE SUPPLIES	483	-	-	-
JANITORIAL SUPPLIES	2,407	3,900	749	4,400
OFFICE EQUIPMENT	1,865	3,500	-	2,000
OPERATING EXPENSE-DONATIONS	16,892	-	-	-
Total Supplies and Materials	<u>54,757</u>	<u>38,110</u>	<u>7,273</u>	<u>37,910</u>
BUILDING & STRUCTURE	86,191	107,000	29,229	106,000
VEHICLES	-	65,000	57,583	-
OTHER EQUIPMENT	-	-	-	-
Total Real Property and Equipment	<u>86,191</u>	<u>172,000</u>	<u>86,812</u>	<u>106,000</u>
Total Animal Shelter	<u><u>671,156</u></u>	<u><u>865,180</u></u>	<u><u>361,184</u></u>	<u><u>771,239</u></u>





**UNIVERSAL CITY**  
EST. 1960

## **GENERAL FUND-01**

### **LIBRARY-5270**

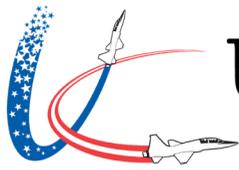
The Universal City Public Library (UCPL) provides a wide variety of educational, business and recreational needs to the citizens of Universal City. Citizens needs are met by offering materials in print and non-print format, copying, faxing, computers, Preschool Story time, Book Clubs and additional programs. 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 FY 2026 OPERATING BUDGET**

LIBRARY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
REGULAR PAY	197,748	253,332	98,547	271,750
OVERTIME PAY	-	250	-	250
HOLIDAY PAY	3,345	3,200	2,300	3,376
LONGEVITY PAY	1,240	912	976	1,248
FICA EXPENSE	12,906	15,977	6,231	17,151
MEDICARE EXPENSE	3,018	3,737	1,457	4,011
EMPLOYEE RETIREMENT	24,894	52,157	12,401	54,882
Total Payroll	243,152	329,565	121,912	352,667
TRAVEL EXPENSE	197	2,000	369	2,200
TRAINING	801	1,200	1,152	1,200
EMPLOYEE ENGAGEMENT	-	-	-	-
Total Allowances	998	3,200	1,521	3,400
TELEPHONES	4,443	3,800	2,687	3,800
POSTAGE	424	900	427	1,000
PRINTING	1,670	1,500	1,039	1,000
ADVERTISING	16	200	-	200
MEMBERSHIPS/SUBSCRIPTIONS	3,991	5,500	3,365	6,730
Total Communications	10,544	11,900	7,518	12,730
ELECTRICITY EXPENSE	15,400	17,000	6,378	16,000
INTERNET EXPENSE	3,655	3,900	1,971	4,150
Total Utilities	19,056	20,900	8,348	20,150
INSPECTIONS	450	1,200	1,200	1,500
OTHER EQUIPMENT MAINTENANCE	-	650	487	1,000
BUILDING MAINTENANCE	26,268	23,340	5,139	24,000
GROUNDS MAINTENANCE	18,206	11,000	4,257	11,000
PHYSICAL EXAMS	2,382	1,500	408	1,500
APPLICANT PROCESSING	19	10	1	10
SECURITY	2,891	3,500	1,967	3,500
OTHER CONTRACT SERVICES	4,117	14,000	3,161	12,000
TECHNOLOGY SERVICES	46,661	80,000	54,048	40,000
Total Contract Services	100,993	135,200	70,667	94,510

LIBRARY (CONT)	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
ENTERTAINMENT	2,200	5,000	400	4,500
OPERATING SUPPLIES	9,952	13,500	6,463	14,500
JANITORAL SUPPLIES	2,651	3,000	2,092	3,600
OFFICE EQUIPMENT	-	-	-	
BOOKS & PERIODICALS	36,038	50,000	21,347	50,000
BOOKS & PERIODICAL DONATIONS	26,517	-	5,521	
AUDIO/VISUAL MATERIALS	8,836	12,000	3,373	10,000
Total Supplies and Materials	86,194	83,500	39,197	82,600
OFFICE EQUIPMENT - REAL PROP	-	4,600	-	13,500
FURNITURE & FIXTURES	7,220	10,000	-	6,000
Total Real Property and Equipment	7,220	14,600	-	19,500
Total Library	468,156	598,865	249,164	585,557





## 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 FY 2026 OPERATING BUDGET**

NON-DEPARTMENTAL	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
CELL PHONES	-	30,000	15,925	30,900
POSTAGE	-	-	-	12,500
PRINTING	-	-	-	800
PROMOTION-DEVELOPMENT	-	15,000	5,708	15,000
Total Communications	-	45,000	21,633	59,200
TELEPHONES	38,889	40,000	19,664	41,200
ELECTRICITY EXPENSE	35,030	35,000	19,096	36,050
ELECTRICITY EXPENSE PVT STREETLIGHTS	144,014	140,000	62,492	144,200
INTERNET EXPENSE	18,592	17,000	7,232	17,510
CABLE TV EXPENSE	426	1,000	215	1,030
Total Utilities	236,952	233,000	108,699	239,990
BUILDING MAINTENANCE	54,572	30,000	13,107	30,900
GROUNDS MAINTENANCE	-	12,000	9,190	12,360
INSPECTIONS	-	-	-	1,400
OTHER EQUIPMENT MAINTENANCE	-	-	-	500
SECURITY	-	-	-	1,500
CC BANK FEES	-	32,000	18,879	32,960
OTHER CONTRACT SERVICES	-	68,500	48,366	70,555
TECHNOLOGY SERVICES	-	67,000	47,229	80,000
INSURANCE AND BONDS	951,703	840,000	485,112	1,212,500
WORKER'S COMPENSATION	149,038	145,000	89,442	149,350
WORKER'S UNEMPLOYMENT INS	15,638	22,000	815	22,660
Total Contract Services	1,170,950	1,216,500	712,139	1,614,685
CAPITAL OUTLAY LAND	412,817	-	-	-
CAPITAL OUTLAY BUILDING	576,715	55,000	35,648	-
Total Real Property	989,532	55,000	35,648	-
TRANSFER OUT TO CAPITAL REPLACEMENT				
<i>Fire Truck</i>	398,201	550,000	550,000	550,000
<i>PD - Radio</i>	-	-	-	-
<i>MDC - Mobile Computer</i>	-	-	-	-
<i>PD Tasers</i>	-	-	-	-
<i>FD - PPE</i>	-	-	-	-
<i>FD - Radio</i>	-	-	-	-
<i>FD - COMPUTER REPLACEMENT</i>	-	-	-	-
Total Other/ Uses	398,201	550,000	550,000	550,000
Total General Fund Non-Departmental	2,795,635	2,099,500	1,428,118	2,463,875

**City of Universal  
General Fund  
5-Year Capital Purchase Plan**

Department	Description	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
<b>Development Services</b>						
	Ford Edge	-	60,000	\$ -	\$ -	\$ -
	Ford Ranger	-	-	-	60,000	-
	Comprehensive Plan Update	-	-	-	-	300,000
	Zoing & Sign Codes Update	-	300,000	-	-	-
	Space Needs Assessment	-	135,000	-	-	-
	<b>Total Development Services</b>	<b>\$ -</b>	<b>\$ 495,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 300,000</b>
<b>General Services</b>						
	Grayco Paint Machine	10,000	-	-	-	-
	17' Tilt Trailer	15,000	-	-	-	-
	16' Landscape Trailers (x3)	45,000	-	-	-	-
	Stump Grinder	-	-	-	-	-
	EDCO Traffic Line Remover	10,000	-	-	-	-
	Graco Street Paint Marker	5,000	-	-	-	-
	Asphalt Zipper	-	100,000	-	-	-
	Graco Line Driver Truck	-	25,000	-	-	-
	Kubota Zero Turn Mower	-	8,000	-	-	-
	Wacker Neuson Packer WP1550	-	-	7,500	-	-
	Crafco Super Shot	-	-	45,000	-	-
	Leeboy Motor Grader	-	-	200,000	-	-
	Lincoln Ranger 8 Welder	-	-	-	7,000	-
	Leeboy Tack Distributor	-	-	-	15,000	-
	Leeboy Paving Machine	-	-	-	200,000	-
	<b>Total General Services</b>	<b>\$ 85,000</b>	<b>\$ 133,000</b>	<b>\$ 252,500</b>	<b>\$ 222,000</b>	<b>\$ -</b>
<b>Parks &amp; Recreation</b>						
	PTO 60 Turf Renovator	\$ 23,000	\$ -	\$ -	\$ -	\$ -
	Enclosed Mower	-	-	-	-	-
	Benches and Trash Receptacles	-	-	-	-	-
	Water Reel	-	6,000	-	-	-
	<b>Total Parks &amp; Recreation</b>	<b>\$ 23,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Police</b>						
	Mobile Computers (Capital Replacement Fund)	\$ -	\$ -	\$ -	\$ -	\$ 48,000
	Radios (Capital Replacement Fund)	-	-	-	-	255,000
	Tasers (Capital Replacement Fund)	-	-	-	-	40,500
	Computer Equipment	35,000	-	-	-	-
	Ford Explorer	65,000	65,000	65,000	65,000	65,000
	Ford Explorer	65,000	65,000	65,000	65,000	65,000
	<b>Total Police</b>	<b>\$ 165,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 473,500</b>
<b>Fire</b>						
	Fire Trucks (Capital Replacement Fund)	\$ -	\$ 3,435,635	\$ -	\$ -	\$ -
	Ice Machine replace	8,000	-	-	-	-
	Livingroom recliners replace	-	10,000	-	-	-
	Opticom traffic light system	55,000	-	-	-	-
	Laptop replace at 5th year (10 x \$8,000)	-	-	-	-	80,000
	5 sets PPE change	70,000	70,000	70,000	70,000	70,000
	Radio replace at 5th year (26 x \$8,500)	-	-	-	-	221,000
	Ballistic gear replace	-	-	-	-	10,000
	LUCAS replace (2019)	-	-	-	-	20,000
	LifePak 15v2 replace (2013)	-	40,000	-	-	-
	Zoll AED replace - (10 x \$2,500)	-	-	-	25,000	-
	Interior painting	-	20,000	-	-	-
	Replace flooring	25,000	-	-	-	-
	Brush Truck replacement	100,000	-	-	-	-
	MHO Truck replacement	-	70,000	-	-	-
	1/2 Ton Utility Truck replacement	-	60,000	-	-	-
	Carrier Condensing Unit	-	-	30,000	-	-
	Carrier Furnace	-	-	30,000	-	-
	<b>Total Fire</b>	<b>\$ 258,000</b>	<b>\$ 3,705,635</b>	<b>\$ 130,000</b>	<b>\$ 95,000</b>	<b>\$ 401,000</b>
<b>Vehicle - Equipment Maint</b>						
	Floor Scrub Machine	\$ -	\$ -	\$ -	\$ -	\$ -
	Ford F-450 1 1/2 Ton Pickup	-	95,000	-	-	-
	DPS Inspection Equipment	10,000	-	-	-	-
	<b>Total Vehicle - Equipment Maint</b>	<b>\$ 10,000</b>	<b>\$ 95,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Animal Shelter</b>						
	Building & Kennel Updates	105,000	-	-	-	-
	<b>Total Animal Shelter</b>	<b>\$ 105,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-Departmental</b>						
City Hall	A/C Replacements	\$ -	\$ -	\$ 40,000	\$ -	\$ -
	<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>



# ENTERPRISE FUNDS

- Utility
- Stormwater
- Golf Course

# UTILITY FUND DEPARTMENTS

- Public Works
- Utilities Administration
- Water
- Sewer



**CITY OF UNIVERSAL CITY - UTILITIES  
ADOPTED FY 2026 OPERATING BUDGET SUMMARY**

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>REVENUE SUMMARY</b>				
WATER REVENUE	5,422,140	4,941,645	2,660,177	5,465,426
SEWER REVENUE	4,849,019	5,137,348	2,537,080	5,157,517
UTILITY FEES & RENTS	851,498	786,128	450,419	876,695
INTEREST/OTHER REVENUE	2,231,516	726,200	248,184	1,148,764
OTHER/SOURCE USES	100,000	-	-	-
<b>TOTAL REVENUE</b>	<b>13,454,173</b>	<b>11,591,321</b>	<b>5,895,859</b>	<b>12,648,402</b>
<b>EXPENDITURE SUMMARY</b>				
PUBLIC WORKS	1,046,325	1,055,400	391,724	1,121,206
ADMINISTRATION	452,675	465,026	234,576	512,189
WATER DEVELOPMENT	3,270,899	3,179,779	2,481,047	3,622,450
SEWER DEVELOPMENT	3,688,652	3,319,241	1,332,751	3,562,900
NON-DEPARTMENTAL	753,477	2,063,300	451,873	1,190,021
DEBT SERVICE	1,433,435	1,437,095	324,955	1,432,204
<b>TOTAL EXPENDITURES</b>	<b>10,645,463</b>	<b>11,519,841</b>	<b>5,216,927</b>	<b>11,440,969</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>2,808,710</b>	<b>71,480</b>	<b>678,933</b>	<b>1,207,433</b>

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>REVENUES</b>				
<b>WATER REVENUE</b>				
RESIDENTIAL WATER	3,258,855	2,932,235	1,562,007	3,095,058
COMMERCIAL IRRIGATION WATER	1,010,528	1,036,546	547,723	1,259,779
COMMERCIAL WATER	104,019	80,881	46,891	146,992
BLENDED WATER	685,800	639,931	354,572	664,068
BLENDED WATER IRRIGATION	184,128	95,021	92,314	109,039
COMMERCIAL IRRIGATION REUSE WATER	85,822	61,086	11,205	84,945
WATER CONNECTION FEES	45,050	46,500	18,150	47,895
RES. WATER PAYMENT PENALTY	38,692	36,445	19,882	40,250
MULTI-FAMILY WATER PAYMENT PENALTY	5,317	8,500	3,899	9,250
COMM. WATER PAYMENT PENALTY	3,929	4,500	3,535	8,150
<b>TOTAL WATER REVENUE</b>	<b>5,422,140</b>	<b>4,941,645</b>	<b>2,660,177</b>	<b>5,465,426</b>
<b>SEWER REVENUE</b>				
RESIDENTIAL SEWER	2,901,299	2,958,925	1,457,127	2,917,079
COMMERCIAL SEWER	1,826,753	2,086,264	1,017,807	2,049,844
BLENDED SEWER	77,358	49,653	36,560	138,494
RES. SEWER PMT PENALTY	36,632	35,006	19,215	38,250
COMM. SEWER PMT PENALTY	6,977	7,500	6,372	13,850
<b>TOTAL SEWER REVENUE</b>	<b>4,849,019</b>	<b>5,137,348</b>	<b>2,537,080</b>	<b>5,157,517</b>
<b>UTILITY FEES &amp; RENTS</b>				
FEES AND SERVICE CHARGES	77,570	102,105	39,615	82,000
GARBAGE PAYMENT PENALTY	23,021	23,000	12,701	25,175
GARBAGE FRANCHISE FEE	209,703	170,000	107,860	216,000
WATER TANK RENTAL AGREEMENT	127,904	128,900	76,896	138,390
EAA MANAGEMENT FEE	409,219	358,000	211,012	410,315
EAA PAYMENT PENALTY	4,081	4,123	2,335	4,815
<b>TOTAL UTILITY FEES &amp; RENTS</b>	<b>851,498</b>	<b>786,128</b>	<b>450,419</b>	<b>876,695</b>
<b>INTEREST/OTHER REVENUE</b>				
INTEREST INCOME	1,092,754	665,675	226,163	303,615
OTHER INCOME	13,655	28,000	17,989	28,000
CC PROCESSING	9,632	15,000	3,696	100,000
VENDING MACHINE	(1,533)	2,000	(699)	2,000
RECYCLING	14,856	13,000	-	9,050
BRUSH CHIPPING	3,420	2,500	1,020	2,500
BRUSH CHIPPING PENALTY	67	25	15	25
PRIOR YEAR FUNDS	1,098,665	-	-	703,574
<b>TOTAL INTEREST/OTHER REVENUE</b>	<b>2,231,516</b>	<b>726,200</b>	<b>248,184</b>	<b>1,148,764</b>
<b>GRANTS</b>				
GRANTS	100,000	-	-	-
<b>TOTAL OTHER SOURCE/USES</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL UTILITY REVENUE</b>	<b>13,454,173</b>	<b>11,591,321</b>	<b>5,895,859</b>	<b>12,648,402</b>

EXPENDITURES	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026
			as of 3/31/25	Adopted Budget
REGULAR PAY	1,181,853	1,332,697	557,869	1,373,909
OVERTIME PAY	47,030	48,000	26,511	48,000
HOLIDAY PAY	55,161	65,152	37,795	65,839
LONGEVITY PAY	20,784	15,072	16,192	15,936
CERTIFICATION PAY	17,700	19,200	9,450	23,400
F.I.C.A.	82,433	91,767	39,040	93,452
MEDICARE EXPENSE	19,321	21,461	9,302	22,143
EMPLOYEE RETIREMENT	258,689	299,538	126,601	299,919
<b>TOTAL PAYROLL</b>	<b>1,682,971</b>	<b>1,892,886</b>	<b>822,761</b>	<b>1,942,598</b>
TRAVEL EXPENSE	2,882	5,300	-	7,300
UNIFORM ALLOWANCE	3,949	10,650	2,299	11,445
UNIFORM MAINTENANCE	11,512	14,700	5,214	15,905
TRAINING	12,062	24,100	13,275	25,100
EMPLOYEE RECOGNITION	3,242	8,400	3,673	8,600
<b>TOTAL ALLOWANCES</b>	<b>33,647</b>	<b>63,150</b>	<b>24,461</b>	<b>68,350</b>
TELEPHONE	8,267	36,000	17,109	67,096
CELL PHONE/PAGERS	-	10,805	132	320
RADIO SYSTEM MAINTENANCE	6,735	8,000	-	4,000
POSTAGE	45,464	48,580	20,015	49,500
PRINTING	21,279	25,820	8,896	25,820
MEMBERSHIPS/SUBSCRIPTIONS	1,129	6,227	1,561	5,650
UNCOLLECTIBLE ACCOUNTS	29,306	8,000	-	8,000
<b>TOTAL COMMUNICATIONS</b>	<b>112,180</b>	<b>143,432</b>	<b>47,714</b>	<b>160,386</b>
ELECTRICITY EXPENSE	285,439	268,000	125,099	380,000
GAS EXPENSE	3,920	8,600	2,961	8,600
CABLE EXPENSE	1,459	1,500	767	1,600
<b>TOTAL UTILITIES</b>	<b>290,818</b>	<b>278,100</b>	<b>128,827</b>	<b>390,200</b>
LEGAL SERVICES	323	6,000	-	6,000
ENGINEER SERVICES	255,874	202,500	39,429	227,500
PLANNING	74,612	102,679	-	120,000
ADMINISTRATIVE TRANSFER TO GF	210,000	225,000	-	225,000
<b>TOTAL SUPPORT SERVICES</b>	<b>540,809</b>	<b>536,179</b>	<b>39,429</b>	<b>578,500</b>

EXPENDITURES (CONT)	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026
			as of 3/31/25	Adopted Budget
INSPECTIONS	450	1,400	900	1,800
FIRST AID SUPPLIES	2,470	20,000	1,584	3,710
VEHICLE MAINTENANCE	15,529	22,450	5,785	27,500
MOBILE EQUIPMENT MAINTENANCE	46,411	45,915	17,156	58,000
OTHER EQUIP. MAINTENANCE	17,421	27,390	3,544	28,500
BUILDING MAINTENANCE	53,307	23,025	17,589	226,950
INSURANCE AND BONDS	151,920	180,000	82,363	225,000
WORKERS COMPENSATION	25,833	20,000	15,503	21,000
WORKERS UNEMPLOYMENT	2,557	7,500	189	7,875
WATER SYSTEM MAINTENANCE	39,038	65,000	21,655	65,000
WATER TANK REPAIRS	82,859	247,540	198,743	300,000
TOILET REBATE PROGRAM	375	1,000	-	1,000
SARA SEWAGE TREATMENT	1,607,379	1,552,498	728,875	1,732,136
WASHING MACHINE REBATE	-	450	-	450
MAINTENANCE SEWER SYSTEM	57,343	45,000	42,280	45,000
CCMA SEWAGE TREATMENT	1,159,788	1,167,915	484,028	1,221,223
SEWER SYSTEM STUDY	62,850	125,000	-	150,000
EDWARDS AA MGMT/TCEQ MGMT	387,586	365,000	357,848	366,000
CARRIZO PURCHASE	344,147	73,000	-	125,000
WATER SYSTEM STUDY	-	-	-	20,000
WATER METER TESTING	4,620	10,780	-	10,780
PHYSICAL EXAMS	3,701	7,320	3,313	7,320
EQUIPMENT RENTAL	-	16,500	-	38,500
SECURITY	2,464	2,690	1,344	2,700
GROUND WATER RIGHTS	283,449	571,025	999,297	700,000
BANK FEES	148,491	130,000	75,150	155,000
SARA REUSE WATER	66,164	66,165	33,082	70,200
AUDIT SERVICES	10,000	10,000	10,000	10,500
OTHER CONTRACT SERVICES	48,126	175,600	69,019	236,975
LIVE OAK/MEADOW OAKS FEE	5,002	8,500	5,264	8,500
TECHNOLOGY SERVICES	207,884	156,500	127,721	159,250
<b>TOTAL CONTRACT SERVICES</b>	<b>4,837,164</b>	<b>5,145,163</b>	<b>3,302,232</b>	<b>6,025,869</b>
OPERATING SUPPLIES	130,339	188,500	76,101	203,500
WATER METERS	351,558	270,031	200,296	300,835
GASOLINE EXPENSE	28,076	55,400	10,594	25,000
OFFICE SUPPLIES	16	4,000	2,479	1,500
JANITORIAL SUPPLIES	3,489	5,000	2,439	5,000
HAND TOOLS	7,432	10,200	1,611	12,700
COMPUTER EQUIPMENT	3,178	5,000	5,000	5,000
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>524,088</b>	<b>538,131</b>	<b>298,520</b>	<b>553,535</b>

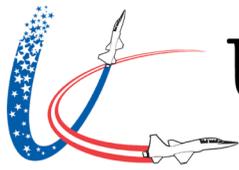
EXPENDITURES (CONT)	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
VEHICLES	199,279	-	-	65,000
MOBILE EQUIPMENT	-	20,000	19,163	27,800
OFFICE EQUIPMENT - REAL PROPERTY	-	16,900	-	24,400
FURNITURE & FIXTURES	-	13,100	-	15,910
OTHER EQUIPMENT	925,667	58,420	25,604	46,217
CAPITAL OUTLAY - BUILDING	-	158,275	158,254	-
LEASE/PURCHASE MOBILE EQUIP	60,405	85,000	-	85,000
<b>TOTAL REAL PROPERTY AND EQUIPMENT</b>	<b>1,185,351</b>	<b>351,695</b>	<b>203,020</b>	<b>264,327</b>
<b>OTHER SOURCES/USES</b>				
TRANSFER OUT TO OTHER FUNDS	5,000	1,134,000	25,000	25,000
<b>TOTAL OTHER SOURCE/USES</b>	<b>5,000</b>	<b>1,134,000</b>	<b>25,000</b>	<b>25,000</b>
<b>UTILITY FUND DEBT SERVICE</b>				
DEBT SERVICE - 2012 PRINCIPAL	335,000	345,000	-	-
DEBT SERVICE - 2012 INTEREST	27,200	13,800	6,900	-
DEBT SERVICE - 2012 FEES	400	400	200	-
DEBT SERVICE - 2015 PRINCIPAL	135,000	140,000	-	145,000
DEBT SERVICE - 2015 INTEREST	66,606	61,206	30,603	55,156
DEBT SERVICE - 2015 FEES	400	400	200	400
SARA DEBT SERVICE PRINCIPAL	145,000	145,000	145,000	145,000
SARA DEBT SERVICE INTEREST	11,747	22,109	10,362	16,569
DEBT SERVICE - 2017 PRINCIPAL	130,000	135,000	-	140,000
DEBT SERVICE FEES - 2017 INTEREST	68,581	64,681	32,341	60,631
DEBT SERVICE FEES - 2017 FEES	400	400	200	400
DEBT SERVICE - 2020 PRINCIPAL	160,000	160,000	-	160,000
DEBT SERVICE FEES - 2020 INTEREST	14,345	12,593	6,296	10,841
DEBT SERVICE FEES - 2020 FEES	400	400	-	400
DEBT SERVICE - 2022 PRINCIPAL	145,000	150,000	-	160,000
DEBT SERVICE FEES - 2022 INTEREST	192,956	185,706	92,853	178,206
DEBT SERVICE FEES - 2022 FEES	400	400	-	400
DEBT SERVICE - 2026 PRINCIPAL	-	-	-	345,000
DEBT SERVICE FEES - 2026 INTEREST	-	-	-	13,800
DEBT SERVICE FEES - 2026 FEES	-	-	-	400
<b>TOTAL DEBT SERVICE</b>	<b>1,433,435</b>	<b>1,437,095</b>	<b>324,955</b>	<b>1,432,204</b>
<b>TOTAL UTILITY FUND EXPENDITURES</b>	<b>10,645,463</b>	<b>11,519,831</b>	<b>5,216,919</b>	<b>11,440,969</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>2,808,710</b>	<b>71,490</b>	<b>678,940</b>	<b>1,207,433</b>

**CITY OF UNIVERSAL CITY - PUBLIC WORKS  
ADOPTED FY 2026 OPERATING BUDGET**

<b>PUBLIC WORKS</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Actual as of 3/31/25</b>	<b>FY 2026 Adopted Budget</b>
REGULAR PAY	398,771	402,266	186,928	436,951
OVERTIME PAY	1,426	3,000	2,217	3,000
HOLIDAY PAY	11,972	20,315	7,985	20,529
LONGEVITY PAY	8,032	4,800	4,800	5,472
CERTIFICATION PAY	200	600	-	-
F.I.C.A.	25,925	26,721	11,768	28,889
MEDICARE EXPENSE	6,145	6,249	2,884	6,756
EMPLOYEE RETIREMENT	82,436	87,230	39,662	91,513
<b>TOTAL PAYROLL</b>	<b>534,907</b>	<b>551,181</b>	<b>256,244</b>	<b>593,111</b>
TRAVEL EXPENSE	164	1,300	-	1,300
UNIFORM ALLOWANCE	202	3,650	260	3,135
UNIFORM MAINTENANCE	1,552	3,000	464	3,000
TRAINING	1,441	4,000	837	4,000
EMPLOYEE ENGAGEMENT	2,273	3,900	741	3,900
<b>TOTAL ALLOWANCES</b>	<b>5,632</b>	<b>15,850</b>	<b>2,302</b>	<b>15,335</b>
TELEPHONE	-			
POSTAGE	2,914	3,000	-	3,000
PRINTING	941	1,500	122	1,500
MEMBERSHIPS/SUBSCRIPTIONS	576	2,000	752	2,700
<b>TOTAL COMMUNICATIONS</b>	<b>4,431</b>	<b>6,500</b>	<b>874</b>	<b>7,200</b>
GAS EXPENSE	3,920	8,600	2,961	8,600
<b>TOTAL UTILITIES</b>	<b>3,920</b>	<b>8,600</b>	<b>2,961</b>	<b>8,600</b>
LEGAL SERVICES	323	6,000	-	6,000
ENGINEER SERVICES	255,874	202,500	39,429	227,500
PLANNING	74,612	102,679	-	120,000
<b>TOTAL SUPPORT SERVICES</b>	<b>330,809</b>	<b>311,179</b>	<b>39,429</b>	<b>353,500</b>
INSPECTIONS	450	1,400	900	1,800
VEHICLE MAINTENANCE	15	1,500	-	1,500
OTHER EQUIP MAINT	-	1,000	-	1,000
FIRST AID SUPPLIES	2,470	20,000	1,584	3,710
PHYSICAL EXAMS	355	400	-	400
EQUIPMENT RENTAL	-	1,500	-	1,500
SECURITY	2,464	2,690	1,344	2,700
OTHER CONTRACT SERVICES	13,851	5,600	875	6,850
TECHNOLOGY SERVICES	135,660	106,500	78,141	98,500
<b>TOTAL CONTRACT SERVICES</b>	<b>155,265</b>	<b>140,590</b>	<b>82,844</b>	<b>117,960</b>

<b>PUBLIC WORKS (CONT)</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Actual as of 3/31/25</b>	<b>FY 2026 Adopted Budget</b>
OPERATING SUPPLIES	6,542	8,500	1,880	8,500
JANITORIAL SUPPLIES	3,489	5,000	2,439	5,000
COMPUTER EQUIPMENT	1,330	-	-	-
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>11,361</b>	<b>13,500</b>	<b>4,319</b>	<b>13,500</b>
OFFICE EQUIPMENT - REAL PROPERTY	-	5,000	-	7,500
FURNITURE & FIXTURES	-	-	-	3,000
OTHER EQUIPMENT	-	3,000	2,750	1,500
<b>TOTAL REAL PROPERTY AND EQUIPMENT</b>	<b>-</b>	<b>8,000</b>	<b>2,750</b>	<b>12,000</b>
<b>TOTAL PUBLIC WORKS</b>	<b>1,046,325</b>	<b>1,055,400</b>	<b>391,724</b>	<b>1,121,206</b>





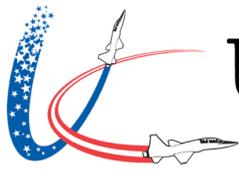
## **UTILITY FUND-04**

### **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 FY 2026 OPERATING BUDGET**

<b>UT ADMINISTRATION</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Actual as of 3/31/25</b>	<b>FY 2026 Adopted Budget</b>
REGULAR PAY	106,031	143,936	54,110	154,438
OVERTIME PAY	530	1,500	774	1,500
HOLIDAY PAY	5,888	5,512	4,441	5,570
LONGEVITY PAY	480	672	672	672
F.I.C.A.	7,048	9,400	3,838	10,055
MEDICARE EXPENSE	1,642	2,198	904	2,352
EMPLOYEE RETIREMENT	21,759	30,688	11,131	31,852
<b>TOTAL PAYROLL</b>	<b>143,378</b>	<b>193,906</b>	<b>75,870</b>	<b>206,439</b>
UNIFORM ALLOWANCE	208	500	-	500
TRAINING	-	3,500	1,757	3,500
EMPLOYEE RECOGNITION	-	500	-	500
<b>TOTAL ALLOWANCES</b>	<b>208</b>	<b>4,500</b>	<b>1,757</b>	<b>4,500</b>
POSTAGE	39,232	42,120	19,927	43,000
PRINTING	18,411	21,000	8,774	21,000
MEMBERSHIPS/SUBSCRIPTIONS	-	-	366	150
<b>TOTAL COMMUNICATIONS</b>	<b>57,643</b>	<b>63,120</b>	<b>29,066</b>	<b>64,150</b>
UNCOLLECTIBLE ACCOUNT	29,306	8,000	-	8,000
<b>TOTAL SUPPORT SERVICES</b>	<b>29,306</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>
OTHER EQUIP MAINT	-	390	-	500
PHYSICAL EXAMS	-	100	96	100
APPLICANT PROCESSING	-	10	8	-
BANK FEES	148,491	130,000	75,150	155,000
OTHER CONTRACT SERVICES	700	-	-	-
TECHNOLOGY SERVICES	72,224	50,000	49,580	60,000
<b>TOTAL CONTRACT SERVICES</b>	<b>221,415</b>	<b>180,500</b>	<b>124,834</b>	<b>215,600</b>
OPERATING SUPPLIES	725	4,000	3,049	4,000
OFFICE SUPPLIES	-	1,500	-	1,500
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>725</b>	<b>5,500</b>	<b>3,049</b>	<b>5,500</b>
OFFICE EQUIPMENT - REAL PROPERTY	-	4,500	-	5,000
FURNITURE & FIXTURES	-	5,000	-	3,000
<b>TOTAL REAL PROPERTY AND EQUIPMENT</b>	<b>-</b>	<b>9,500</b>	<b>-</b>	<b>8,000</b>
<b>TOTAL UTILITY ADMINISTRATION EXPENDITURES</b>	<b>452,675</b>	<b>465,026</b>	<b>234,576</b>	<b>512,189</b>



## **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 FY 2026 OPERATING BUDGET**

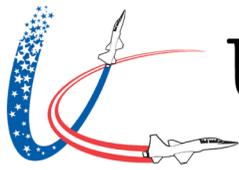
<b>WATER</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Actual as of 3/31/25</b>	<b>FY 2026 Adopted Budget</b>
REGULAR PAY	581,488	633,737	277,736	670,698
OVERTIME PAY	38,501	34,000	20,695	34,000
HOLIDAY PAY	30,995	31,687	22,535	32,021
LONGEVITY PAY	9,872	8,832	9,952	8,832
CERTIFICATION PAY	14,450	15,600	7,700	19,800
F.I.C.A.	42,122	44,879	20,506	46,224
MEDICARE EXPENSE	9,824	10,496	4,823	11,098
EMPLOYEE RETIREMENT	131,679	146,470	66,508	150,315
<b>TOTAL PAYROLL</b>	<b>858,931</b>	<b>925,701</b>	<b>430,455</b>	<b>972,988</b>
TRAVEL EXPENSE	2,718	2,000	-	4,000
UNIFORM ALLOWANCE	3,539	5,570	1,859	6,810
UNIFORM MAINTENANCE	8,995	9,000	4,217	10,925
TRAINING	7,661	10,000	10,681	11,000
EMPLOYEE RECOGNITION	969	2,000	767	2,000
<b>TOTAL ALLOWANCES</b>	<b>23,882</b>	<b>28,570</b>	<b>17,523</b>	<b>34,735</b>
TELEPHONE	305	-	-	-
CELL PHONE/PAGERS	-	10,805	132	320
RADIO SYSTEM MAINTENANCE	6,735	8,000	-	4,000
POSTAGE	3,318	3,460	88	3,500
PRINTING	1,927	3,320	-	3,320
MEMBERSHIPS/SUBSCRIPTIONS	553	4,227	444	2,800
<b>TOTAL COMMUNICATIONS</b>	<b>12,838</b>	<b>29,812</b>	<b>665</b>	<b>13,940</b>
VEHICLE MAINTENANCE	11,194	17,950	5,325	18,000
MOBILE EQUIP MAINT	43,374	40,915	17,106	50,000
OTHER EQUIP MAINT	17,421	20,000	3,544	20,000
BUILDING MAINTENANCE	-	-	-	-
WATER SYSTEM MAINTENANCE	39,038	65,000	21,655	65,000
WATER TANK REPAIRS	82,859	247,540	198,743	300,000
TOILET REBATE PROGRAM	375	1,000	-	1,000
WASHING MACHINE REBATE	-	450	-	450
EDWARDS AA MGMT/TCEQ MGMT	387,586	365,000	357,848	366,000
CARRIZO PURCHASE	344,147	73,000	-	125,000
WATER SYSTEM STUDY	-	-	-	20,000
WATER METER TESTING	4,620	10,780	-	10,780
PHYSICAL EXAMS	3,346	6,820	3,217	6,820
EQUIPMENT RENTAL	-	8,000	-	15,000
GROUND WATER RIGHTS	283,449	571,025	999,297	700,000
SARA REUSE WATER	66,164	66,165	33,082	70,200
OTHER CONTRACT SERVICES	33,575	150,000	68,143	190,125
LIVE OAK/MEADOW OAKS FEE	5,002	8,500	5,264	8,500
TECHNOLOGY SERVICES	-	-	-	750
<b>TOTAL CONTRACT SERVICES</b>	<b>1,322,150</b>	<b>1,652,145</b>	<b>1,713,226</b>	<b>1,967,625</b>

OPERATING SUPPLIES	108,960	150,000	68,032	165,000
WATER METERS	351,558	270,031	200,296	300,835
GASOLINE EXPENSE	18,796	34,100	6,356	15,000
OFFICE SUPPLIES	16	2,500	2,479	-
HAND TOOLS	4,985	3,000	-	5,500
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>484,315</b>	<b>459,631</b>	<b>277,163</b>	<b>486,335</b>

<b>WATER (CONT)</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Actual as of 3/31/25</b>	<b>FY 2026 Adopted Budget</b>
VEHICLES	107,704	-	-	65,000
MOBILE EQUIPMENT	-	20,000	19,163	27,800
OFFICE EQUIPMENT - REAL PROPERTY	-	7,400	-	7,400
FURNITURE & FIXTURES	-	8,100	-	8,910
OTHER EQUIPMENT	461,079	48,420	22,854	37,717
<b>TOTAL REAL PROPERTY AND EQUIPMENT</b>	<b>568,783</b>	<b>83,920</b>	<b>42,017</b>	<b>146,827</b>
<b>TOTAL WATER EXPENDITURES</b>	<b>3,270,899</b>	<b>3,179,779</b>	<b>2,481,047</b>	<b>3,622,450</b>

**CITY OF UNIVERSAL CITY - SEWER  
ADOPTED FY 2026 OPERATING BUDGET**

<b>SEWER DEVELOPMENT</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Actual as of 3/31/25</b>	<b>FY 2026 Adopted Budget</b>
REGULAR PAY	95,563	152,758	39,095	111,823
OVERTIME PAY	6,573	9,500	2,825	9,500
HOLIDAY PAY	6,306	7,638	2,834	7,719
LONGEVITY PAY	2,400	768	768	960
CERTIFICATION PAY	3,050	3,000	1,750	3,600
F.I.C.A.	7,338	10,767	2,929	8,283
MEDICARE EXPENSE	1,710	2,518	691	1,937
EMPLOYEE RETIREMENT	22,815	35,150	9,300	26,239
<b>TOTAL PAYROLL</b>	<b>145,755</b>	<b>222,098</b>	<b>60,192</b>	<b>170,061</b>
TRAVEL EXPENSE	-	2,000	-	2,000
UNIFORM ALLOWANCE	-	930	180	1,000
UNIFORM MAINTENANCE	965	2,700	534	1,980
TRAINING	2,960	6,600	-	6,600
EMPLOYEE RECOGNITION	-	2,000	2,165	2,200
<b>TOTAL ALLOWANCES</b>	<b>3,925</b>	<b>14,230</b>	<b>2,879</b>	<b>13,780</b>
VEHICLE MAINTENANCE	4,320	3,000	460	8,000
MOBILE EQUIPMENT MAINTENANCE	3,037	5,000	50	8,000
OTHER EQUIP MAINTENANCE	-	6,000	-	7,000
SARA SEWAGE TREATMENT	1,607,379	1,552,498	728,875	1,732,136
SEWER SYSTEM MAINTENANCE	57,343	45,000	42,280	45,000
CCMA SEWAGE TREATMENT	1,159,788	1,167,915	484,028	1,221,223
SEWER SYSTEM STUDY	62,850	125,000	-	150,000
EQUIPMENT RENTAL	-	7,000	-	22,000
OTHER CONTRACT SERVICES	-	20,000	-	40,000
<b>TOTAL CONTRACT SERVICES</b>	<b>2,894,717</b>	<b>2,931,413</b>	<b>1,255,692</b>	<b>3,233,359</b>
OPERATING SUPPLIES	14,112	26,000	3,140	26,000
GASOLINE EXPENSE	9,280	21,300	4,238	10,000
COMPUTER EQUIPMENT	1,848	5,000	5,000	5,000
HAND TOOLS	2,447	7,200	1,611	7,200
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>27,687</b>	<b>59,500</b>	<b>13,989</b>	<b>48,200</b>
VEHICLES	91,575	-	-	-
LEASE/PURCHASE MOBILE EQUIP	60,405	85,000	-	85,000
OFFICE EQUIPMENT - REAL PROPERTY	-	-	-	4,500
FURNITURE & FIXTURES	-	-	-	1,000
OTHER EQUIPMENT	464,588	7,000	-	7,000
<b>TOTAL REAL PROPERTY AND EQUIPMENT</b>	<b>616,568</b>	<b>92,000</b>	<b>-</b>	<b>97,500</b>
<b>TOTAL SEWER EXPENDITURES</b>	<b>3,688,652</b>	<b>3,319,241</b>	<b>1,332,751</b>	<b>3,562,900</b>



**UNIVERSAL CITY**  
EST. 1960

## **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.

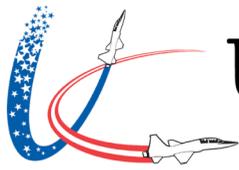
**CITY OF UNIVERSAL CITY - UTILITY NON-DEPARTMENTAL  
ADOPTED FY 2026 OPERATING BUDGET**

UTILITY NON-DEPARTMENTAL	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
TELEPHONES	7,962	36,000	17,109	67,096
ELECTRICITY EXPENSE	285,439	268,000	125,099	380,000
CABLE TV EXPENSE	1,459	1,500	767	1,600
BUILDING MAINTENANCE	53,307	23,025	17,589	226,950
<b>TOTAL UTILITIES</b>	<b>348,167</b>	<b>328,525</b>	<b>160,564</b>	<b>675,646</b>
ADMINISTRATIVE TRANSFER	210,000	225,000	-	225,000
<b>TOTAL SUPPORT SERVICES</b>	<b>210,000</b>	<b>225,000</b>	<b>-</b>	<b>225,000</b>
AUDIT SERVICES	10,000	10,000	10,000	10,500
INSURANCE AND BONDS	151,920	180,000	82,363	225,000
WORKER'S COMPENSATION	25,833	20,000	15,503	21,000
WORKER'S UNEMPLOYMENT INS	2,557	7,500	189	7,875
<b>TOTAL CONTRACT SERVICES</b>	<b>190,310</b>	<b>217,500</b>	<b>108,055</b>	<b>264,375</b>
CAPITAL OUTLAY BUILDING	-	158,275	158,254	-
<b>TOTAL REAL PROPERTY</b>	<b>-</b>	<b>158,275</b>	<b>158,254</b>	<b>-</b>
TRANSFER OUT TO OTHER	5,000	1,134,000	25,000	25,000
<b>TOTAL OTHER/USES</b>	<b>5,000</b>	<b>1,134,000</b>	<b>25,000</b>	<b>25,000</b>
<b>TOTAL UTILITY NON-DEPARTMENTAL</b>	<b>753,477</b>	<b>2,063,300</b>	<b>451,873</b>	<b>1,190,021</b>

# 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 FY 2026 OPERATING BUDGET**

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>REVENUES</b>				
<b>WATER REVENUE</b>				
RESIDENTIAL	389,013	393,582	194,646	393,607
MULTI-FAMILY	94,604	94,729	47,306	106,494
COMMERCIAL	349,362	328,477	174,631	332,664
RES. STORMWATER PAYMENT PENALTY	4,638	4,320	2,426	4,850
MULTIFAMILY STORMWATER PAYMENT PENALTY	370	720	251	615
COMM. STORMWATER PMENT PENALTY	1,636	1,980	1,152	2,300
<b>TOTAL WATER REVENUE</b>	<b>839,623</b>	<b>823,808</b>	<b>420,412</b>	<b>840,530</b>
<b>INTEREST/OTHER REVENUE</b>				
INTEREST INCOME	64,744	68,910	24,665	42,300
OTHER INCOME	1,994	-	3,629	-
Transfer In - GC CIP Hole 8 & 9	450,000	-	-	-
PRIOR PERIOD FUNDS	-	-	-	257,856
USE OF FUND BALANCE	-	650,000	-	-
<b>TOTAL INTEREST/OTHER REVENUE</b>	<b>516,738</b>	<b>718,910</b>	<b>28,294</b>	<b>300,156</b>
<b>DONATIONS/CONTRIBUTIONS</b>				
RECYCLING DONATIONS	9,600	1,000	-	1,000
<b>TOTAL DONATIONS/CONTRIBUTIONS</b>	<b>9,600</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>TOTAL STORMWATER REVENUE</b>	<b>1,365,961</b>	<b>1,543,718</b>	<b>448,706</b>	<b>1,141,686</b>

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>EXPENDITURES</b>				
REGULAR PAY	133,618	124,083	39,205	150,522
OVERTIME PAY	2,938	5,000	3,504	5,000
HOLIDAY PAY	6,763	6,204	2,332	6,269
LONGEVITY PAY	3,776	-	672	2,016
CERTIFICATION PAY	2,400	2,400	1,200	-
F.I.C.A.	9,636	8,537	2,903	10,156
MEDICARE EXPENSE	2,245	1,996	687	2,375
EMPLOYEE RETIREMENT	29,497	28,004	9,307	32,172
<b>TOTAL PAYROLL</b>	<b>190,873</b>	<b>176,224</b>	<b>59,809</b>	<b>208,511</b>
TRAVEL EXPENSE	1,023	3,900	-	3,000
LICENSE/CERTIFICATIONS	-	365	165	450
UNIFORM RENTAL/JACKETS	-	800	-	800
TRAINING	455	1,000	-	2,120
EMPLOYEE RECOGNITION	-	-	-	500
<b>TOTAL ALLOWANCES</b>	<b>1,478</b>	<b>6,065</b>	<b>165</b>	<b>6,870</b>
CELL PHONE/PAGERS	1,370	976	85	976
RADIO SYSTEM MAINT.	3,368	4,596	-	4,000
POSTAGE	19	200	-	400
PRINTING	39	300	595	400
NEWSPAPER PUBLICATIONS	-	1,400	-	1,400
MEMBERSHIPS/SUBSCRIPTIONS	400	200	146	925
<b>TOTAL COMMUNICATIONS</b>	<b>5,196</b>	<b>7,673</b>	<b>828</b>	<b>8,104</b>
ADMINISTRATIVE TRANSFER	51,000	52,000	-	52,000
<b>TOTAL SUPPORT SERVICES</b>	<b>51,000</b>	<b>52,000</b>	<b>-</b>	<b>52,000</b>
MAINTENANCE VEHICLES	2,914	1,500	105	1,500
MAINTENANCE OTHER EQUIP.	1,822	5,000	2,693	7,000
INSURANCE AND BONDS	15,942	16,480	7,173	18,952
WORKERS UNEMPLOYMENT	234	306	-	321
ENGINEERING SERVICES	31,985	145,000	22,815	63,000
TECHNOLOGY SERVICES	22,760	1,840	608	3,403
<b>TOTAL CONTRACT SERVICES</b>	<b>75,657</b>	<b>170,126</b>	<b>33,393</b>	<b>94,176</b>
OPERATING SUPPLIES	4,170	8,000	2,516	8,500
GASOLINE	649	3,000	82	200
OFFICE SUPPLIES	-	600	-	600
HAND TOOLS	-	800	-	800
HOUSEHOLD HAZARDOUS WASTE	14,666	12,300	-	14,000
FALL/SPRING CLEANUP	5,135	12,700	1,412	6,350
CREEK CLEANUP	-	1,500	-	1,500
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>24,620</b>	<b>38,900</b>	<b>4,010</b>	<b>31,950</b>

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>EXPENDITURES (CONT)</b>				
VEHICLES	-	87,000	13,990	-
OFFICE EQUIPMENT	5,400	2,508	-	-
FURNITURE & FIXTURES	-	2,000	-	-
<b>TOTAL REAL PROPERTY AND EQUIPMENT</b>	<b>5,400</b>	<b>91,508</b>	<b>13,990</b>	<b>-</b>
TRANSFER OUT TO OTHER FUNDS	1,011,737	1,000,500	71,414	565,000
<b>TOTAL TRANSFER OUT</b>	<b>1,011,737</b>	<b>1,000,500</b>	<b>71,414</b>	<b>565,000</b>
<b>TOTAL STORMWATER EXPENDITURES</b>	<b>1,365,961</b>	<b>1,542,996</b>	<b>183,608</b>	<b>966,611</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>-</b>	<b>722</b>	<b>265,097</b>	<b>175,075</b>



# GOLF FUND DEPARTMENTS



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

**CITY OF UNIVERSAL CITY - GOLF COURSE SUMMARY  
ADOPTED FY 2026 OPERATING BUDGET**

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>REVENUE SUMMARY</b>				
GENERAL AND ADMIN	1,522,929	1,518,000	671,210	417,201
COURSE AND GROUNDS	1,556,932	1,740,000	1,064,088	2,180,000
GOLF/PRO SHOP	166,070	151,000	80,256	169,900
RANGE	112,152	100,000	64,533	125,000
FOOD AND BEVERAGE	786,278	780,000	403,744	882,625
MARKETING	112,000	129,000	129,000	225,000
<b>TOTAL REVENUE</b>	<b>4,256,360</b>	<b>4,418,000</b>	<b>2,412,831</b>	<b>3,999,726</b>
<b>EXPENDITURE SUMMARY</b>				
GENERAL AND ADMIN	1,438,078	1,373,011	264,205	764,145
COURSE AND GROUNDS	1,234,654	1,435,308	714,104	1,439,050
CARTS	60,801	265,853	492,403	185,865
GOLF/PRO SHOP	299,486	296,333	132,520	309,813
RANGE	11,595	19,500	14,996	20,050
FOOD AND BEVERAGE	840,906	898,995	400,843	954,003
MARKETING	111,388	129,000	67,606	225,000
CAPITAL OUTLAY	-	-	-	101,800
<b>TOTAL EXPENDITURES</b>	<b>3,996,908</b>	<b>4,418,000</b>	<b>2,086,677</b>	<b>3,999,726</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>259,453</b>	<b>(0)</b>	<b>326,155</b>	<b>(0)</b>

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>REVENUES</b>				
<b>GOLF COURSE REVENUE</b>				
OTHER G&A INCOME	57	8,000	7,876	3,000
TRANSFER IN	1,200,000	1,175,000	500,000	101,800
BILLBOARD REVENUE	80,000	80,000	80,000	80,000
SALE OR USE OF PROPERTY	1,225	-	-	-
INTEREST INCOME	196,152	210,000	57,182	120,000
CC PROCESSING FEES	44,603	45,000	25,640	62,000
TIMELY FILING DISCOUNT	892	-	512	1,000
GREEN FEES	1,220,840	1,680,000	861,391	2,155,000
RANGE FEES	112,152	100,000	64,533	125,000
ADVANTAGE PROGRAM	80,540	50,000	16,000	-
OTHER COURSE & GROUND INCOME	24,486	10,000	31,301	25,000
TOURNAMENT GREEN FEES	231,065	-	137,090	-
CART FEES	-	-	18,307	-
CARTTRAC	-	-	-	-
CLOTHING	29,361	30,000	13,599	30,750
ACCESSORIES	33,489	36,000	12,736	40,000
LES KIEL MEMORIAL DONATION	6,400	-	2,000	-
BALLS/GLOVES	69,681	60,000	36,679	68,000
CLUBS	5,268	6,000	-	6,150
CLUB RENTAL	21,871	19,000	15,242	25,000
FOOD CLUBHOUSE	86,368	80,000	44,207	87,000
FOOD BANQUET	196,487	200,000	126,438	255,000
BEVERAGE CLUBHOUSE	31,468	25,000	15,831	33,000
BEVERAGE BANQUET	8,601	9,000	3,477	9,000
BEER CLUBHOUSE	169,344	159,000	87,785	175,000
BEER BANQUET	22,703	25,000	16,102	25,625
LIQUOR CLUBHOUSE	106,346	95,000	55,999	112,000
LIQUOR BANQUETS	20,648	27,000	11,090	22,000
EVENT REVENUE	144,317	160,000	42,816	164,000
USE OF FUND BALANCE	-	-	-	49,401
TRANSFER FROM HOTEL MOTEL	112,000	129,000	129,000	225,000
<b>TOTAL REVENUE</b>	<b>4,256,364</b>	<b>4,418,000</b>	<b>2,412,831</b>	<b>3,999,726</b>

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>EXPENDITURES</b>				
REGULAR PAY	766,054	836,204	515,771	676,338
HOURLY	462,095	486,801	54,065	686,744
OVERTIME PAY	27,842	25,000	19,263	25,800
HOLIDAY PAY	21,544	30,450	14,607	32,125
LONGEVITY PAY	16,220	17,520	16,296	17,640
F.I.C.A.	89,799	86,655	41,331	87,704
MEDICARE EXPENSE	20,926	20,266	9,742	20,511
EMPLOYEE RETIREMENT	163,031	178,501	78,862	144,209
U/C EXPENSE	5,633	4,500	2,241	4,500
<b>TOTAL PAYROLL</b>	<b>1,573,142</b>	<b>1,685,897</b>	<b>752,179</b>	<b>1,695,571</b>
TRAVEL EXPENSE	66	14,700	6,632	13,700
TRAINING	9,603	7,600	3,890	10,100
<b>TOTAL ALLOWANCES</b>	<b>9,669</b>	<b>22,300</b>	<b>10,522</b>	<b>23,800</b>
TELEPHONE	2,548	4,500	1,273	2,550
RADIO SYSTEM MAINTENANCE	-	1,000	-	2,400
POSTAGE	-	300	-	300
PRINTING	-	750	-	750
MEMBERSHIPS/SUBSCRIPTIONS	7,468	18,600	8,270	18,600
<b>TOTAL COMMUNICATIONS</b>	<b>10,016</b>	<b>25,150</b>	<b>9,543</b>	<b>24,600</b>
ELECTRICITY EXPENSE	45,966	43,000	18,605	37,211
GAS EXPENSE	4,391	5,000	2,162	4,500
WATER EXPENSE	1,460	1,500	670	1,500
INTERNET EXPENSE	9,478	10,000	4,819	9,500
<b>TOTAL UTILITIES</b>	<b>61,294</b>	<b>59,500</b>	<b>26,256</b>	<b>52,711</b>
LOAN INTEREST	7,002	7,565	4,386	8,200
LOAN PAYMENTS	-	185,772	142,472	96,368
TAXES/LICENSES	-	29,700	-	29,700
ADMINISTRATIVE TRANSFER	310,000	325,000	-	200,000
TRANSFER TO STORMWATER	450,000	-	-	-
<b>TOTAL SUPPORT SERVICES</b>	<b>767,002</b>	<b>548,037</b>	<b>146,858</b>	<b>334,268</b>

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>EXPENDITURES (CONT)</b>				
ADVERTISING	111,388	129,000	67,606	225,000
INSPECTIONS	-	500	314	500
MAINTENANCE OTHER EQUIP	57,258	58,400	20,723	60,750
MAINTENANCE BUILDING	56,582	57,600	39,822	62,500
AUDIT SERVICE	-	7,500	7,500	7,000
GROUND MAINTENANCE	265,694	-	-	-
INSURANCE AND BONDS	112,172	110,000	53,897	134,750
WORKERS COMPENSATION	23,846	20,000	14,311	25,000
PHYSICAL EXAMS	6,151	3,500	1,774	3,900
APPLICANT PROCESSING	107	760	259	700
FIRST AID SUPPLIES	1,693	1,500	1,035	2,000
EQUIPMENT RENTAL	5,254	6,500	3,435	7,000
EQUIPMENT LEASE	-	117,000	52,686	154,944
EQUIPMENT LEASE INTEREST	-	20,400	9,675	13,350
SECURITY	4,502	8,000	2,263	15,000
BANK FEES	71,319	48,000	30,959	62,000
OTHER CONTRACT SERVICES	9,316	76,461	34,249	80,284
COMPUTER SUPPLIES	10,993	2,000	-	12,000
TECHNOLOGY SERVICES	16,274	20,000	8,502	30,000
LAUNDRY/UNIFORMS	8,012	9,900	4,010	9,900
CART REPAIRS	18,029	16,375	15,353	15,000
TEMP STAFF	-	-	-	-
<b>TOTAL CONTRACT SERVICES</b>	<b>778,588</b>	<b>713,396</b>	<b>368,373</b>	<b>921,578</b>
ENTERTAINMENT	10,806	25,000	6,275	14,000
OPERATING SUPPLIES	45,209	41,400	33,601	48,000
OFFICE SUPPLIES	33	4,000	-	4,000
OTHER EXPENSES	4,135	4,125	654	4,050
JANITORIAL SUPPLIES	10,676	10,000	5,558	10,500
RANGE BALLS	-	3,000	-	3,000
RANGE SUPPLIES	5,500	11,000	11,000	11,550
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>76,359</b>	<b>98,525</b>	<b>57,088</b>	<b>95,100</b>
AQUATIC FEED	-	1,300	-	1,365
CHEMICAL FERTILIZER	40,236	49,000	44,733	51,450
FERTILIZER	45,610	40,000	30,685	42,000
GAS/OIL	20,165	22,000	5,986	23,100
IRRIGATION	43,114	23,500	8,433	24,675
LANDSCAPE	75,358	42,675	28,903	44,809
SAND/TOPDRESS	-	15,000	8,388	15,750
SEED	16,628	19,000	8,200	19,950
SMALL TOOLS	597	1,500	635	1,575
WATER	100,000	100,000	41,667	100,000
<b>TOTAL GROUND MAINTENANCE</b>	<b>341,708</b>	<b>313,975</b>	<b>177,630</b>	<b>324,674</b>

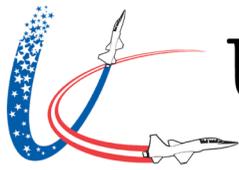
		2023-2024 Actual	2024-2025 Budget	2024-2025 Actual as of 3/31/2025	2025-2026 Adopted Budget
<b>EXPENDITURES (CONT)</b>					
	FURNITURE & FIXTURES	-	18,000	-	-
<b>TOTAL FURNITURE &amp; FIXTURES</b>		-	18,000	-	-
	BUILDING IMPROVEMENTS	-	565,000	30,485	-
	OTHER EQUIPMENT	-	28,000	333,884	136,800
	CAPITAL OUTLAY	-	-	-	-
<b>TOTAL REAL PROPERTY- EQUIP</b>		-	593,000	364,369	136,800
	MERCHANDISE	74,578	77,500	27,973	75,000
	COGS - FOOD	127,810	105,300	62,104	130,000
	COGS - BEVERAGE	21,336	15,500	8,265	21,000
	COGS - BEER	60,381	45,920	23,133	63,000
	COGS - LIQUOR	39,715	29,700	17,656	41,000
<b>TOTAL COST OF GOODS SOLD</b>		323,819	273,920	139,130	330,000
	HANDICAP	-	300	-	300
<b>TOTAL GOLF/PRO SHOP</b>		-	300	-	300
<b>BAR SUPPLIES</b>		501	6,500	240	2,825
<b>CLEANING SUPPLIES</b>		-	-	-	-
<b>FLOWERS/DRECORATIONS</b>		5,065	7,000	1,507	6,500
<b>KITCHEN SUPPLIES</b>		12,427	22,500	4,969	9,000
<b>LINENS</b>		37,319	30,000	28,013	42,000
<b>TOTAL BAR, FOOD AND BEVERAGE</b>		55,311	66,000	34,729	60,325
	<b>TOTAL GOLF COURSE EXPENDITURES</b>	<b>3,996,908</b>	<b>4,418,000</b>	<b>2,086,677</b>	<b>3,999,726</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>259,456</b>	<b>(0)</b>	<b>326,155</b>	<b>(0)</b>

**CITY OF UNIVERSAL CITY - GENERAL AND ADMIN  
ADOPTED FY 2026 OPERATING BUDGET**

GENERAL AND ADMIN	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>REVENUE</b>				
OTHER G&A INCOME	57	8,000	7,876	3,000
TRANSFER IN VENUE TAX REVENUE	1,200,000	1,175,000	500,000	101,800
BILLBOARD REVENUE	80,000	80,000	80,000	80,000
SALE OR USE OF PROPERTY	1,225	-	-	-
INTEREST INCOME	196,152	210,000	57,182	120,000
CC PROCESSING FEE	44,603	45,000	25,640	62,000
TIMELY FILING DISCOUNT	892	-	512	1,000
USE OF FUND BALANCE	-	-	-	49,401
<b>TOTAL REVENUE</b>	<b>1,522,929</b>	<b>1,518,000</b>	<b>671,210</b>	<b>417,201</b>
<b>EXPENDITURES</b>				
U/C EXPENSE	5,633	4,500	2,241	4,500
<b>TOTAL PAYROLL</b>	<b>5,633</b>	<b>4,500</b>	<b>2,241</b>	<b>4,500</b>
TRAVEL	-	8,500	717	5,000
TRAINING	-	1,500	-	1,500
<b>TOTAL ALLOWANCES</b>	<b>-</b>	<b>10,000</b>	<b>717</b>	<b>6,500</b>
TELEPHONE	2,548	4,500	1,273	2,550
RADIO SYSTEM MAINTENANCE	-	1,000	-	2,400
POSTAGE	-	300	-	300
PRINTING	-	750	-	750
MEMBERSHIPS/SUBSCRIPTIONS	5,345	10,000	618	10,000
<b>TOTAL COMMUNICATIONS</b>	<b>7,893</b>	<b>16,550</b>	<b>1,890</b>	<b>16,000</b>
ELECTRICITY EXPENSE	45,966	43,000	18,605	37,211
GAS EXPENSE	4,391	5,000	2,162	4,500
WATER EXPENSE	1,460	1,500	670	1,500
INTERNET EXPENSE	9,478	10,000	4,819	9,500
<b>TOTAL UTILITIES</b>	<b>61,294</b>	<b>59,500</b>	<b>26,256</b>	<b>52,711</b>
TAXES/LICENSES	-	27,000	-	27,000
ADMIN. TRANSFER TO GENERAL FUND	310,000	325,000	-	200,000
<b>TOTAL SUPPORT SERVICES</b>	<b>310,000</b>	<b>352,000</b>	<b>-</b>	<b>227,000</b>

**CITY OF UNIVERSAL CITY - GENERAL AND ADMIN  
ADOPTED FY 2026 OPERATING BUDGET**

EXPENDITURES (CONT)	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
INSPECTIONS	-	500	314	500
OTHER EQUIPMENT MAINTENANCE	6,136	7,400	752	6,250
BUILDING MAINTENANCE	54,147	38,000	36,586	55,000
AUDIT SERVICE	-	7,500	7,500	7,000
GROUNDS MAINTENANCE	265,694	-	-	-
INSURANCE AND BONDS	112,172	110,000	53,897	134,750
WORKERS COMPENSATION	23,846	20,000	14,311	25,000
FIRST AID SUPPLIES	1,693	1,500	1,035	2,000
SECURITY	4,502	8,000	2,263	15,000
BANK FEES	71,319	48,000	30,959	62,000
OTHER CONTRACT SERVICES	9,316	76,461	34,249	80,284
COMPUTER EXPENSE	10,993	2,000	-	12,000
LAUNDRY/UNIFORMS	-	100	94	100
TECHNOLOGY SERVICES	16,274	20,000	8,502	30,000
TOTAL CONTRACT SERVICES	576,091	339,461	190,461	429,884
OPERATING SUPPLIES	16,458	11,000	6,596	12,000
OTHER EXPENSES	-	1,000	-	1,050
OFFICE SUPPLIES	33	4,000	-	4,000
JANITORIAL SUPPLIES	10,676	10,000	5,558	10,500
TRANSFER OUT TO STORMWATER	450,000	-	-	-
TOTAL SUPPLIES AND MATERIALS	477,167	26,000	12,155	27,550
BUILDING IMPROVEMENTS	-	565,000	30,485	-
TOTAL REAL PROPERTY- EQUIP	-	565,000	30,485	-
TOTAL GENERAL AND ADMIN EXPENDITURES	1,438,078	1,373,011	264,205	764,145



**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.

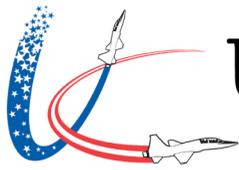
**CITY OF UNIVERSAL CITY - COURSE AND GROUNDS  
ADOPTED FY 2026 OPERATING BUDGET**

COURSE AND GROUNDS	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>REVENUE</b>				
GREEN FEES	1,220,840	1,680,000	861,391	2,155,000
ADVANTAGE PROGRAM	80,540	50,000	16,000	-
OTHER COURSE & GROUND INCOME	24,486	10,000	31,301	25,000
TOURNAMENT GREEN FEES	231,065	-	137,090	-
CART FEES	-	-	18,307	-
CARTTRAC	-	-	-	-
<b>TOTAL REVENUE</b>	<b>1,556,932</b>	<b>1,740,000</b>	<b>1,064,088</b>	<b>2,180,000</b>
<b>EXPENDITURES</b>				
REGULAR PAY	453,849	507,417	285,374	267,155
HOURLY	189,367	160,340	14,402	407,619
OVERTIME PAY	12,708	13,000	9,117	13,000
HOLIDAY PAY	11,834	18,900	9,284	19,940
LONGEVITY PAY	8,248	9,120	9,288	9,288
F.I.C.A.	42,243	43,944	19,706	44,454
MEDICARE EXPENSE	9,842	10,277	4,647	10,397
EMPLOYEE RETIREMENT	98,556	108,810	49,092	61,381
<b>TOTAL PAYROLL</b>	<b>826,647</b>	<b>871,808</b>	<b>400,911</b>	<b>833,233</b>
TRAVEL EXPENSE	66	200	-	200
TRAINING	1,380	600	50	600
<b>TOTAL ALLOWANCES</b>	<b>1,446</b>	<b>800</b>	<b>50</b>	<b>800</b>
MEMBERSHIPS/SUBSCRIPTIONS	1,252	5,000	4,827	5,000
<b>TOTAL COMMUNICATIONS</b>	<b>1,252</b>	<b>5,000</b>	<b>4,827</b>	<b>5,000</b>
OTHER EQUIPMENT MAINTENANCE	37,142	35,000	19,972	38,000
BUILDING MAINTENANCE	2,435	19,600	3,236	7,500
PHYSICAL EXAMS	1,877	500	451	400
APPLICANT PROCESSING	62	225	224	150
EQUIPMENT RENTAL	-	500	-	500
EQUIPMENT LEASE	-	117,000	52,686	154,944
EQUIPMENT LEASE INTEREST	-	20,400	9,675	13,350
LAUNDRY/UNIFORMS	6,834	8,000	3,616	8,000
<b>TOTAL CONTRACT SERVICES</b>	<b>48,349</b>	<b>201,225</b>	<b>89,860</b>	<b>222,844</b>
OPERATING SUPPLIES	13,060	14,000	12,800	17,000
OTHER EXPENSES	2,191	500	573	500
INTEREST EXPENSE	-	-	-	-
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>15,251</b>	<b>14,500</b>	<b>13,374</b>	<b>17,500</b>

**CITY OF UNIVERSAL CITY - COURSE AND GROUNDS  
ADOPTED FY 2026 OPERATING BUDGET**

EXPENDITURES (CONT)	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
OTHER EQUIPMENT	-	28,000	27,452	35,000
TOTAL REAL PROPERTY - EQUIPMENT	-	28,000	27,452	35,000
AQUATIC WEED	-	1,300	-	1,365
CHEMICAL FERTILIZER	40,236	49,000	44,733	51,450
FERTILIZER	45,610	40,000	30,685	42,000
GAS/OIL	20,165	22,000	5,986	23,100
IRRIGATION	43,114	23,500	8,433	24,675
LANDSCAPE	75,358	42,675	28,903	44,809
SAND/TOPDRESS	-	15,000	8,388	15,750
SEED	16,628	19,000	8,200	19,950
SMALL TOOLS	597	1,500	635	1,575
WATER	100,000	100,000	41,667	100,000
TOTAL GROUND MAINTENANCE	341,708	313,975	177,630	324,674
TOTAL COURSE AND GROUNDS EXPENDITURES	1,234,654	1,435,308	714,104	1,439,050





**UNIVERSAL CITY**  
EST. 1960

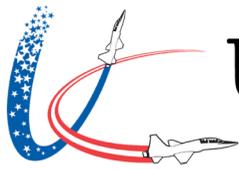
## **GOLF FUND-07**

### **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 FY 2026 OPERATING BUDGET**

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>CARTS EXPENDITURES</b>				
REGULAR PAY	12,003	15,000	7,146	24,065
HOURLY	13,062	27,760	6,398	29,287
OVERTIME PAY	757	500	266	500
LONGEVITY	672	912	912	480
F.I.C.A.	2,294	2,844	913	1,877
MEDICARE EXPENSE	535	665	215	439
<b>TOTAL PAYROLL</b>	<b>29,322</b>	<b>47,681</b>	<b>15,850</b>	<b>56,647</b>
CART REPAIRS	18,029	16,375	15,353	15,000
PHYSICAL EXAMS	713	500	355	500
APPLICANT PROCESSING	(18)	135	9	150
EQUIPMENT LOAN	-	185,772	142,472	96,368
EQUIPMENT LOAN INTEREST	7,002	7,565	4,386	8,200
<b>TOTAL CONTRACT SERVICES</b>	<b>25,726</b>	<b>210,347</b>	<b>162,575</b>	<b>120,218</b>
OPERATING SUPPLIES	5,517	7,700	7,546	7,500
OTHER EXPENSES	236	125	-	1,500
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>5,753</b>	<b>7,825</b>	<b>7,546</b>	<b>9,000</b>
OTHER EQUIPMENT	-	-	306,432	-
<b>TOTAL REAL PROPERTY - EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>306,432</b>	<b>-</b>
<b>TOTAL CARTS EXPENDITURES</b>	<b>60,801</b>	<b>265,853</b>	<b>492,403</b>	<b>185,865</b>



UNIVERSAL CITY  
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## **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.

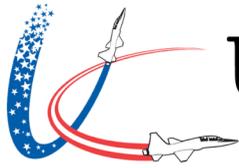
**CITY OF UNIVERSAL CITY - PRO SHOP  
ADOPTED FY 2026 OPERATING BUDGET**

PRO SHOP REVENUE	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
LES KIEL MEMORIAL DONATION	6,400	-	2,000	-
CLOTHING	29,361	30,000	13,599	30,750
ACCESSORIES	33,489	36,000	12,736	40,000
BALLS/GLOVES	69,681	60,000	36,679	68,000
CLUBS	5,268	6,000	-	6,150
CLUB RENTAL	21,871	19,000	15,242	25,000
<b>TOTAL REVENUE</b>	<b>166,070</b>	<b>151,000</b>	<b>80,256</b>	<b>169,900</b>
<b>EXPENDITURES</b>				
REGULAR PAY	70,185	77,622	68,392	87,228
HOURLY	104,126	88,358	4,192	84,967
OVERTIME PAY	6,800	6,000	4,825	6,800
HOLIDAY PAY	3,695	4,200	2,832	4,431
LONGEVITY PAY	1,544	2,112	2,016	2,448
F.I.C.A.	14,155	11,054	6,656	11,524
MEDICARE EXPENSE	3,293	2,585	1,574	2,695
EMPLOYEE RETIREMENT	17,731	18,202	9,279	20,020
<b>TOTAL PAYROLL</b>	<b>221,529</b>	<b>210,133</b>	<b>99,768</b>	<b>220,113</b>
TRAVEL EXPENSE	-	3,000	2,968	5,000
TRAINING EXPENSE	-	1,000	1,173	3,500
<b>TOTAL ALLOWANCES</b>	<b>-</b>	<b>4,000</b>	<b>4,141</b>	<b>8,500</b>
MEMBERSHIPS/SUBSCRIPTIONS	606	600	435	600
<b>TOTAL COMMUNICATIONS</b>	<b>606</b>	<b>600</b>	<b>435</b>	<b>600</b>
PHYSICAL EXAMS	-	1,000	-	1,000
APPLICANT PROCESSING	1	300	-	300
LAUNDRY/UNIFORMS	803	1,000	-	1,000
<b>TOTAL CONTRACT SERVICES</b>	<b>804</b>	<b>2,300</b>	<b>-</b>	<b>2,300</b>
OPERATING SUPPLIES	549	1,000	122	2,000
OTHER EXPENSES	1,420	500	81	1,000
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>1,969</b>	<b>1,500</b>	<b>203</b>	<b>3,000</b>
MERCHANDISE	74,578	77,500	27,973	75,000
<b>TOTAL COST OF GOODS SOLD</b>	<b>74,578</b>	<b>77,500</b>	<b>27,973</b>	<b>75,000</b>
HANDICAP	-	300	-	300
<b>TOTAL GOLF/PRO SHOP</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>300</b>
<b>TOTAL EXPENDITURES</b>	<b>299,486</b>	<b>296,333</b>	<b>132,520</b>	<b>309,813</b>

**CITY OF UNIVERSAL CITY - RANGE  
ADOPTED FY 2026 OPERATING BUDGET**

RANGE REVENUE	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
RANGE FEES	112,152	100,000	64,533	125,000
TOTAL REVENUE	<u>112,152</u>	<u>100,000</u>	<u>64,533</u>	<u>125,000</u>
<b>EXPENDITURES</b>				
OTHER EQUIPMENT MAINTENANCE	-	2,000	-	2,000
TOTAL CONTRACT SERVICES	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
OPERATING SUPPLIES	6,095	3,500	3,996	3,500
RANGE BALLS	-	3,000	-	3,000
RANGE SUPPLIES	5,500	11,000	11,000	11,550
TOTAL SUPPLIES AND MATERIALS	<u>11,595</u>	<u>17,500</u>	<u>14,996</u>	<u>18,050</u>
TOTAL REVENUE	<u><u>112,152</u></u>	<u><u>100,000</u></u>	<u><u>64,533</u></u>	<u><u>125,000</u></u>
TOTAL EXPENDITURES	<u><u>11,595</u></u>	<u><u>19,500</u></u>	<u><u>14,996</u></u>	<u><u>20,050</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 FY 2026 OPERATING BUDGET**

FOOD AND BEVERAGE REVENUE	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
FOOD CLUBHOUSE	86,368	80,000	44,207	87,000
FOOD BANQUET	196,487	200,000	126,438	255,000
BEVERAGE CLUBHOUSE	31,468	25,000	15,831	33,000
BEVERAGE BANQUET	8,601	9,000	3,477	9,000
BEER CLUBHOUSE	169,344	159,000	87,785	175,000
BEER BANQUET	22,703	25,000	16,102	25,625
LIQUOR CLUBHOUSE	106,346	95,000	55,999	112,000
LIQUOR BANQUETS	20,648	27,000	11,090	22,000
WINE CLUBHOUSE	-	-	-	-
WINE BANQUETS	-	-	-	-
WINE CLUBHOUSE	(3)	-	-	-
EVENT REVENUE	144,317	160,000	42,816	164,000
<b>TOTAL REVENUE</b>	<b>786,278</b>	<b>780,000</b>	<b>403,744</b>	<b>882,625</b>
<b>EXPENDITURES</b>				
REGULAR PAY	230,016	236,165	154,859	297,891
HOURLY	155,539	210,343	29,072	164,871
OVERTIME PAY	7,578	5,500	5,055	5,500
HOLIDAY PAY	6,014	7,350	2,490	7,754
LONGEVITY PAY	5,756	5,376	4,080	5,424
F.I.C.A.	31,107	28,813	14,056	29,849
MEDICARE EXPENSE	7,256	6,739	3,306	6,981
EMPLOYEE RETIREMENT	46,744	51,489	20,491	62,807
<b>TOTAL PAYROLL</b>	<b>490,010</b>	<b>551,775</b>	<b>233,409</b>	<b>581,078</b>
TRAVEL	-	3,000	2,947	3,500
TRAINING	8,222	4,500	2,667	4,500
<b>TOTAL ALLOWANCES</b>	<b>8,222</b>	<b>7,500</b>	<b>5,614</b>	<b>8,000</b>
MEMBERSHIPS/SUBSCRIPTIONS	265	3,000	2,390	3,000
<b>TOTAL COMMUNICATIONS</b>	<b>265</b>	<b>3,000</b>	<b>2,390</b>	<b>3,000</b>
TAX/LICENSES	-	2,700	-	2,700
<b>TOTAL SUPPORT SERVICES</b>	<b>-</b>	<b>2,700</b>	<b>-</b>	<b>2,700</b>
OTHER EQUIPMENT MAINTENANCE	13,979	14,000	-	14,500
PHYSICAL EXAMS	3,561	1,500	967	2,000
APPLICANT PROCESSING	63	100	27	100
EQUIPMENT RENTAL	5,254	6,000	3,435	6,500
LAUNDRY/UNIFORMS	375	800	301	800
<b>TOTAL CONTRACT SERVICES</b>	<b>23,232</b>	<b>22,400</b>	<b>4,730</b>	<b>23,900</b>
ENTERTAINMENT	10,806	25,000	6,275	14,000
OPERATING SUPPLIES	3,529	4,200	2,539	6,000
OTHER EXPENSES	289	2,000	-	-
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>14,623</b>	<b>31,200</b>	<b>8,814</b>	<b>20,000</b>

**CITY OF UNIVERSAL CITY - FOOD AND BEVERAGE  
ADOPTED FY 2026 OPERATING BUDGET**

EXPENDITURES (CONT)	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
FURNITURE & FIXTURES	-	18,000	-	-
TOTAL FURNITURE & FIXTURES	-	18,000	-	-
COGS - FOOD	127,810	105,300	62,104	130,000
COGS - BEVERAGE	21,336	15,500	8,265	21,000
COGS - BEER	60,381	45,920	23,133	63,000
COGS - LIQUOR	39,715	29,700	17,656	41,000
TOTAL COST OF GOODS SOLD	249,241	196,420	111,157	255,000
BAR SUPPLIES	501	6,500	240	2,825
CLEANING SUPPLIES	-	-	-	-
FLOWERS/DRECORATIONS	5,065	7,000	1,507	6,500
KITCHEN SUPPLIES	12,427	22,500	4,969	9,000
LINENS	37,319	30,000	28,013	42,000
TOTAL BAR, FOOD AND BEVERAGE	55,311	66,000	34,729	60,325
TOTAL EXPENDITURES	840,906	898,995	400,843	954,003



**CITY OF UNIVERSAL CITY - MARKETING  
ADOPTED FY 2026 OPERATING BUDGET**

<b>MARKETING REVENUES</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Actual as of 3/31/25</b>	<b>FY 2026 Adopted Budget</b>
<b>TRANSFER IN FROM OTHER FUNDS</b>	<b>112,000</b>	<b>129,000</b>	<b>129,000</b>	<b>225,000</b>
<b>TOTAL MARKETING REVENUES</b>	<b>112,000</b>	<b>129,000</b>	<b>129,000</b>	<b>225,000</b>
<b>EXPENDITURES</b>				
<b>ADVERTISING</b>	<b>111,388</b>	<b>129,000</b>	<b>67,606</b>	<b>225,000</b>
<b>TOTAL CONTRACT SERVICES</b>	<b>111,388</b>	<b>129,000</b>	<b>67,606</b>	<b>225,000</b>
<b>TOTAL MARKETING EXPENDITURES</b>	<b>111,388</b>	<b>129,000</b>	<b>67,606</b>	<b>225,000</b>



**CITY OF UNIVERSAL CITY - CAPITAL OUTLAY  
ADOPTED FY 2026 OPERATING BUDGET**

CAPITAL OUTLAY	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
GOLF CONSULTANT RECOMMENDED (*TBD)	-	-	-	-
TOTAL REAL PROPERTY	-	-	-	-
OTHER EQUIPMENT	-	-	-	<b>101,800</b>
TOTAL REAL PROPERTY - EQUIPMENT	-	-	-	<b>101,800</b>
TOTAL CAPITAL OUTLAY	-	-	-	<b>101,800</b>

\* A transfer of \$798,200 from the Venue Tax fund is pending, awaiting the Golf Consultant's recommendations on capital improvements.

**City of Universal  
Golf Course  
5-Year Capital Purchases Plan**

Department	Description	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
<b>Course and Grounds</b>						
	Toro Pro Core 648s	\$ 59,232	\$ -	\$ -	\$ -	-
	John Deere Pro Gator	43,973	-	-	-	-
	John Deere 1220 Bunker Rake	32,186	-	-	-	-
	Used Mini Excavator	35,000	-	-	-	-
	John Deere 9009A Terrain Mower	-	98,700	-	-	-
	Kubota MX 5000 Tractor	-	39,288	-	-	-
	John Deere 9009A Terrain Mower	-	-	101,661	-	-
	John Deere 1220 Bunker Rake	-	-	33,151	-	-
	John Deere TX Turf Gator	-	-	13,470	-	-
	John Deere TX Turf Gator	-	-	13,470	-	-
	John Deere 2550 Triplex	-	-	55,280	-	-
	John Deere 2550 Triplex	-	-	55,280	-	-
	John Deere TX Turf Gator	-	-	-	-	14,278
	John Deere TX Turf Gator	-	-	-	-	14,278
	<b>Total Course &amp; Grounds</b>	<b>\$ 170,391</b>	<b>\$ 137,988</b>	<b>\$ 272,312</b>	<b>\$ -</b>	<b>\$ 28,556</b>
<b>Carts</b>						
	Golf Carts	\$ 101,800	\$ -	\$ -	480,000	\$ -
	<b>Total Carts</b>	<b>\$ 101,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 480,000</b>	<b>\$ -</b>
<b>TOTAL GOLF COURSE FUND</b>		<b>\$ 272,191</b>	<b>\$ 137,988</b>	<b>\$ 272,312</b>	<b>\$ 480,000</b>	<b>\$ 28,556</b>

# DEBT SERVICE FUNDS

- General Debt Service
- Utility Debt Service



**CITY OF UNIVERSAL CITY - GENERAL FUND DEBT SERVICE  
ADOPTED FY 2026 OPERATING BUDGET**

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>TAX REVENUES</b>				
AD VALOREM	1,761,402	1,670,000	1,542,449	1,837,750
TAX PENALTIES/INTEREST	7,368	8,380	4,259	9,200
<b>TOTAL TAX REVENUE</b>	<b>1,768,770</b>	<b>1,678,380</b>	<b>1,546,708</b>	<b>1,846,950</b>
<b>INTEREST/OTHER REVENUES</b>				
USE OF FUND BALANCE	253,840	415,000	-	320,000
INTEREST INCOME	92,650	75,000	25,754	54,181
<b>TOTAL INTEREST/OTHER REVENUES</b>	<b>346,490</b>	<b>490,000</b>	<b>25,754</b>	<b>374,181</b>
<b>TOTAL REVENUE</b>	<b>2,115,260</b>	<b>2,168,380</b>	<b>1,572,462</b>	<b>2,221,131</b>
<b>DEBT EXPENSES</b>				
2014 CERTIFICATES OF OBLIGATION PRINCIPAL	145,000	150,000	-	155,000
2014 CERTIFICATES OF OBLIGATION INTEREST	77,475	72,400	36,200	66,400
FEES	400	400	200	400
<b>LIBRARY - PAYOFF YEAR 2034</b>				
2016 GO BONDS PRINCIPAL	230,000	240,000	-	245,000
2016 GO BONDS INTEREST	81,250	74,350	37,175	67,150
FEES	400	400	200	400
<b>STREETS - PAYOFF YEAR 2036</b>				
2019 GO & REFUNDING BONDS PRINCIPAL	465,000	485,000	-	505,000
2019 GO & REFUNDING BONDS INTEREST	213,100	194,500	97,250	175,100
FEES	400	400	200	400
<b>STREETS - PAYOFF YEAR 2039</b>				
2022 GO BONDS PRINCIPAL	340,000	405,000	-	480,000
2022 GO BONDS INTEREST	113,100	96,100	48,050	75,850
FEES	400	400	250	500
<b>STREETS - PAYOFF YEAR 2042</b>				
2023 GO BONDS PRINCIPAL	225,000	190,000	-	200,000
2023 GO BONDS INTEREST	222,985	259,030	129,516	249,531
FEES	750	400	-	400
<b>STREETS - PAYOFF YEAR 2043</b>				
2026 GO BONDS PRINCIPAL	-	-	-	-
2026 GO BONDS INTEREST	-	-	-	-
FEES	-	-	-	-
<b>STREETS - PAYOFF YEAR 2046</b>				
<b>TOTAL GENERAL FUND DEBT SERVICE</b>	<b>2,115,260</b>	<b>2,168,380</b>	<b>349,041</b>	<b>2,221,131</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>1,223,422</b>	<b>-</b>

**CITY OF UNIVERSAL CITY - UTILITY DEBT SERVICE  
ADOPTED FY 2026 OPERATING BUDGET**

<b>UTILITY FUND - DEBT SERVICE</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Actual as of 3/31/25</b>	<b>FY 2026 Adopted Budget</b>
DEBT SERVICE - 2012 PRINCIPAL	335,000	345,000	-	-
DEBT SERVICE - 2012 INTEREST	27,200	13,800	6,900	-
DEBT SERVICE - 2012 FEES	400	400	200	-
DEBT SERVICE - 2015 PRINCIPAL	135,000	140,000	-	145,000
DEBT SERVICE - 2015 INTEREST	66,606	61,206	30,603	55,156
DEBT SERVICE - 2015 FEES	400	400	200	400
SARA DEBT SERVICE PRINCIPAL	145,000	145,000	145,000	145,000
SARA DEBT SERVICE INTEREST	11,747	22,109	10,362	16,569
DEBT SERVICE - 2017 PRINCIPAL	130,000	135,000	-	140,000
DEBT SERVICE FEES - 2017 INTEREST	68,581	64,681	32,341	60,631
DEBT SERVICE FEES - 2017 FEES	400	400	200	400
DEBT SERVICE - 2020 PRINCIPAL	160,000	160,000	-	160,000
DEBT SERVICE FEES - 2020 INTEREST	14,345	12,593	6,296	10,841
DEBT SERVICE FEES - 2020 FEES	400	400	-	400
DEBT SERVICE - 2022 PRINCIPAL	145,000	150,000	-	160,000
DEBT SERVICE FEES - 2022 INTEREST	192,956	185,706	92,853	178,206
DEBT SERVICE FEES - 2022 FEES	400	400	-	400
DEBT SERVICE - 2026 PRINCIPAL	-	-	-	345,000
DEBT SERVICE FEES - 2026 INTEREST	-	-	-	13,800
DEBT SERVICE FEES - 2026 FEES	-	-	-	400
<b>TOTAL DEBT SERVICE</b>	<b>1,433,435</b>	<b>1,437,095</b>	<b>324,955</b>	<b>1,432,204</b>
 <b>TOTAL UTILITY FUND - DEBT SERVICE</b>	 <b>1,433,435</b>	 <b>1,437,095</b>	 <b>324,955</b>	 <b>1,432,204</b>



# CAPITAL IMPROVEMENT FUNDS



**CITY OF UNIVERSAL CITY - GENERAL FUND CAPITAL IMPROVEMENTS  
ADOPTED FY 2026 OPERATING BUDGET**

	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
<b>REVENUE</b>				
INTEREST	545,965	532,019	183,062	373,446
OTHER INCOME EAST AVIATION BOND REIMB	62,002	-	-	-
2022 STREET BOND ROAD	-	-	-	-
2023 STREET BOND ROAD	6,220,739	-	-	-
CDBG GRANTS	378,394	784,782	182,199	480,000
USE OF PRIOR YEAR FUNDS (BONDS)	-	1,115,000	-	5,600,000
USE OF FUND BALANCE	-	9,626,764	-	660,189
<b>TOTAL REVENUE</b>	<b>7,207,101</b>	<b>12,058,565</b>	<b>365,261</b>	<b>7,113,635</b>
<b>GENERAL FUND - CAPITAL IMPROVEMENTS PROGRAM</b>				
KITTY HAWK ROAD	6,040	14,250	14,212	-
PARK IMPROVEMENTS	156,628	300,750	9,055	-
2019 STREET BOND ROAD CONSTRUCTION	246,057	2,140,944	1,265,001	-
2022 ANNUAL ROAD REPAIRS	689,707	-	-	-
2022 STREET BOND ROAD RECONSTRUCTION	113,320	2,802,621	271,309	-
*2023 STREET BOND ROAD RECONSTRUCTION	239,392	6,000,000	166,384	5,600,000
CDBG STREET IMPROVEMENTS 2024	113,759	600,000	668,365	500,000
CDBG STREET IMPROVEMENTS 2025	-	-	-	500,000
ANNUAL ALLEY RECONSTRUCTION	-	200,000	-	513,635
<b>TOTAL CIP EXPENDITURES</b>	<b>1,564,903</b>	<b>12,058,565</b>	<b>2,394,325</b>	<b>7,113,635</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>5,642,198</b>	<b>-</b>	<b>(2,029,064)</b>	<b>0</b>

**\*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 FY 2026 OPERATING BUDGET**

REVENUE	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual as of 3/31/25	FY 2026 Adopted Budget
INTEREST INCOME	-	-	194,834	376,702
TRANSFER IN FROM OTHER FUNDS	-	1,109,000	1,109,000	-
2026 BOND (PW YARD ANNEX BUILDING) BOND FUNDS	-	-	-	-
	1,876,098	5,561,164	398,042	1,852,784
<b>TOTAL REVENUE</b>	<b>1,876,098</b>	<b>6,670,164</b>	<b>1,701,876</b>	<b>2,229,486</b>
 <b>UTILITY FUND - CAPITAL IMPROVEMENTS</b>				
SEWER LINE REHABILITATION - BOND FUNDS	218,322	1,992,686	353,208	668,812
OLD PW YARD CAPITAL IMPROVEMENTS MULTI-YEAR	264,291	300,000	-	-
PROPERTY ACQUISITION	-	1,077,000	997,426	79,574
WATER TANK PAINTING - BOND FUNDS	-	209,000	867	618,500
ANNUAL WATER LINE REHAB PROJECT	-	300,000	243,355	300,000
ANNUAL SEWER LINE REHAB PROJECT	-	300,000	6,100	562,600
Well #12 Development - BOND FUNDS	1,093,553	1,400,242	85,375	-
Well#10&#11 1 million concrete tank replacement	299,932	1,091,236	15,545	-
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>1,876,098</b>	<b>6,670,164</b>	<b>1,701,876</b>	<b>2,229,486</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	-	-	-	-

**CITY OF UNIVERSAL CITY - STORMWATER CAPITAL IMPROVEMENTS  
ADOPTED FY 2026 OPERATING BUDGET**

<b>REVENUES</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Actual as of 3/31/25</b>	<b>FY 2026 Adopted Budget</b>
TRANSFER IN FROM STORMWATER	1,017,067	1,000,500	71,414	565,000
<b>TOTAL STORMWATER CAPITAL IMPROVEMENTS</b>	<b>1,017,067</b>	<b>1,000,500</b>	<b>71,414</b>	<b>565,000</b>
<b>STORMWATER CAPITAL IMPROVEMENTS</b>				
CIBOLO CREEK PROPERTY CLEARING/FENCING	21,967	40,000	4,000	40,000
2022 CDBG PARKVIEW PROJECT	20,341	-	1,006	-
PERSIA STORM DRAINAGE PROJECT	124,804	650,500	6,158	-
GOLF COURSE HOLE 8 & 9 STORM DRAINAGE PROJECT	804,762	-	63,049	-
OAK MEADOWS DRAINAGE PROJECT	-	250,000	-	500,000
2023 CDBG IVY LANE DRAINAGE PROJECT	45,193	-	-	-
BRUSH CLEANING	-	60,000	1,000	25,000
<b>TOTAL STORMWATER CAPITAL IMPROVEMENTS</b>	<b>1,017,067</b>	<b>1,000,500</b>	<b>75,213</b>	<b>565,000</b>

# SPECIAL REVENUE FUNDS



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

**CITY OF UNIVERSAL CITY - MUNICIPAL COURT TECH FUND  
ADOPTED FY 2026 OPERATING BUDGET**

<b>REVENUE</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 BUDGET</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED BUDGET</b>
MUNICIPAL COURT TECH FEES	50,000	45,000	20,772	-
INTEREST INCOME	1,000	5,000	1,622	-
UIUSE OF FUND BALANCE	-	-	-	31,000
<b>TOTAL MUNICIPAL COURT TECH REVENUE</b>	<b>51,000</b>	<b>50,000</b>	<b>22,394</b>	<b>31,000</b>
 <b>EXPENDITURES</b>				
TECHNOLOGY SERVICES	-	-	18,375	21,000
COURT TECHNICAL EQUIPMENT	50,000	50,000	68,357	10,000
<b>TOTAL MUNICIPAL COURT TECH EXPENDITURES</b>	<b>50,000</b>	<b>50,000</b>	<b>86,732</b>	<b>31,000</b>
 <b>REVENUE OVER/(UNDER) EXPENDITURES</b>	 <b>1,000</b>	 <b>-</b>	 <b>(64,337)</b>	 <b>-</b>

**CITY OF UNIVERSAL CITY - COURT BUILDING SECURITY FUND  
ADOPTED FY 2026 OPERATING BUDGET**

<b>REVENUE</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 BUDGET</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED BUDGET</b>
BLDG COURT SECURITY FEES	40,000	45,000	24,183	-
INTEREST INCOME	2,000	5,000	2,967	-
USE OF FUND BALANCE	-	-	-	55,500
<b>TOTAL COURT BUILDING SECURITY REVENUE</b>	<b>42,000</b>	<b>50,000</b>	<b>27,150</b>	<b>55,500</b>
<b>EXPENDITURES</b>				
COURT SECURITY EXPENSES	30,000	50,000	4,776	48,000
COURT SECURITY PAYROLL EXPENSES	-	-	3,192	7,500
<b>TOTAL COURT BUILDING SECURITY EXPENDITURES</b>	<b>30,000</b>	<b>50,000</b>	<b>7,967</b>	<b>55,500</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>12,000</b>	<b>-</b>	<b>19,183</b>	<b>-</b>

**CITY OF UNIVERSAL CITY - CONSOLIDATED MUNICIPAL COURT TECH & SECURITY FUND  
ADOPTED FY 2026 OPERATING BUDGET**

	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>REVENUE</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ADOPTED</b>
				<b>BUDGET</b>
MUNICIPAL COURT TECH FEES	-	-	-	30,000
INTEREST INCOME	-	-	-	1,000
<b>TOTAL MUNICIPAL COURT TECH REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,000</b>
<b>EXPENDITURES</b>				
TECHNOLOGY SERVICES	-	-	-	-
COURT TECHNICAL EQUIPMENT	-	-	-	-
<b>TOTAL MUNICIPAL COURT TECH EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,000</b>

**CITY OF UNIVERSAL CITY - FED SEIZED ASSET FUND  
ADOPTED FY 2026 OPERATING BUDGET**

<b>REVENUES</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 BUDGET</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED BUDGET</b>
FEDERAL SEIZED ASSETS	-	-	-	-
INTEREST INCOME	2,500	2,500	444	800
USE OF FUND BALANCE	-	-	-	1,700
<b>TOTAL FED SEIZED ASSET REVENUE</b>	<b>2,500</b>	<b>2,500</b>	<b>444</b>	<b>2,500</b>
<b>EXPENDITURES</b>				
SUPPLIES	2,500	2,500	-	2,500
TRAINING	-	-	-	-
EQUIPMENT	-	-	-	-
<b>TOTAL FED SEIZED ASSET EXPENDITURES</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>444</b>	<b>-</b>

**CITY OF UNIVERSAL CITY - STATE SEIZED ASSET FUND  
ADOPTED FY 2026 OPERATING BUDGET**

<b>REVENUE</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 BUDGET</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED BUDGET</b>
CHAPTER 59 STATE SEIZED ASSETS	-	-	1,650	-
INTEREST INCOME	2,500	2,500	1,096	2,000
USE OF FUND BALANCE	-	-	-	500
<b>TOTAL STATE SEIZED ASSET REVENUE</b>	<b>2,500</b>	<b>2,500</b>	<b>2,746</b>	<b>2,500</b>
<b>EXPENDITURES</b>				
SUPPLIES	2,500	2,500	-	2,500
TRAINING	-	-	-	-
EQUIPMENT	-	-	-	-
<b>TOTAL STATE SEIZED ASSET EXPENDITURES</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>2,746</b>	<b>-</b>

**CITY OF UNIVERSAL CITY - GENERAL FUND CAPITAL REPLACEMENT  
ADOPTED FY 2026 OPERATING BUDGET**

<b>REVENUE</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 BUDGET</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED BUDGET</b>
TRANSFER IN FROM GENERAL	398,201	550,000	550,000	550,000
TRANSFER IN FROM ARPA	-	800,000	800,000	-
INTEREST INCOME	-	75,000	22,258	50,000
USE OF FUND BALANCE	-	-	-	-
<b>TOTAL GENERAL FUND CAPITAL REPLACEMENT REVENUE</b>	<b>398,201</b>	<b>1,425,000</b>	<b>1,372,258</b>	<b>600,000</b>
 <b>EXPENDITURES</b>				
CAPITAL REPLACEMENT EXPENSES				
<i>Fire Truck</i>	-	-	-	-
<i>PD - Radio</i>	-	-	-	-
<i>MDC - Mobile Computer</i>	-	-	-	-
<i>PD Tasers</i>	-	-	-	-
<i>FD - PPE</i>	-	-	-	-
<i>FD - Radio</i>	-	-	-	-
<i>FD - COMPUTER REPLACEMENT</i>	-	-	-	-
<b>TOTAL GENERAL FUND CAPITAL REPLACEMENT EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>REVENUE OVER/(UNDER) EXPENDITURES</b>	 <b>398,201</b>	 <b>1,425,000</b>	 <b>1,372,258</b>	 <b>600,000</b>

**CITY OF UNIVERSAL CITY - UTILITY FUND CAPITAL REPLACEMENT  
ADOPTED FY 2026 OPERATING BUDGET**

<b>REVENUE</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 BUDGET</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED BUDGET</b>
TRANSFER IN FROM UTILITY	5,000	25,000	25,000	25,000
INTEREST INCOME	-	500	265	530
USE OF FUND BALANCE	-	-	-	-
<b>TOTAL UTILITY FUND CAPITAL REPLACEMENT REVENUE</b>	<b>5,000</b>	<b>25,500</b>	<b>25,265</b>	<b>25,530</b>
<b>EXPENDITURES</b>				
CAPITAL REPLACEMENT EXPENSES	-	-	-	-
<b>TOTAL UTILITY FUND CAPITAL REPLACEMENT EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>5,000</b>	<b>25,500</b>	<b>25,265</b>	<b>25,530</b>

**CITY OF UNIVERSAL CITY - PEG  
ADOPTED FY 2026 OPERATING BUDGET**

<b>REVENUE</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 BUDGET</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED BUDGET</b>
FRANCHISE FEES	130,000	45,000	13,008	27,000
INTEREST INCOME	5,000	15,000	6,549	10,000
USE OF FUND BALANCE	-	130,000	125,677	14,000
<b>TOTAL PEG REVENUE</b>	<b>135,000</b>	<b>190,000</b>	<b>145,234</b>	<b>51,000</b>
<b>EXPENDITURES</b>				
PAYROLL EXPENSES	-	-	-	36,000
SUPPLIES	5,000	5,000	2,954	5,000
ADVERTISING	5,000	-	-	5,000
PEG CHANNEL	15,000	185,000	142,280	5,000
<b>TOTAL PEG EXPENDITURES</b>	<b>25,000</b>	<b>190,000</b>	<b>145,234</b>	<b>51,000</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CITY OF UNIVERSAL CITY - HOTEL MOTEL TAX  
ADOPTED FY 2026 OPERATING BUDGET**

<b>REVENUE</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 BUDGET</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED BUDGET</b>
HOT TAX REVENUE	170,000	130,000	36,109	105,000
INTEREST INCOME	6,000	25,000	10,349	20,000
USE OF FUND BALANCE	-	-	-	100,000
<b>TOTAL HOTEL MOTEL TAX REVENUE</b>	<b>176,000</b>	<b>155,000</b>	<b>46,458</b>	<b>225,000</b>
<b>EXPENDITURES</b>				
SUPPLIES	50,000	-	-	-
ADVERTISING	-	-	-	-
TRANSFER OUT TO GOLF COURSE	112,000	129,000	129,000	225,000
<b>TOTAL HOTEL MOTEL TAX EXPENDITURES</b>	<b>162,000</b>	<b>129,000</b>	<b>129,000</b>	<b>225,000</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>14,000</b>	<b>26,000</b>	<b>(82,542)</b>	<b>-</b>

**CITY OF UNIVERSAL CITY - WATER IMPACT FEES  
ADOPTED FY 2026 OPERATING BUDGET**

	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>REVENUE</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>
WATER IMPACT FEES	135,000	135,000	225,098	250,000
INTEREST INCOME	-	35,000	53,366	70,000
<b>TOTAL WATER IMPACT FEES REVENUE</b>	<b>135,000</b>	<b>170,000</b>	<b>278,464</b>	<b>320,000</b>
<b>EXPENDITURES</b>				
WATER IMPACT EXPENSES	-	-	-	-
<b>TOTAL WATER IMPACT FEES EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>135,000</b>	<b>170,000</b>	<b>278,464</b>	<b>320,000</b>

**CITY OF UNIVERSAL CITY - SEWER IMPACT FEES  
ADOPTED FY 2026 OPERATING BUDGET**

<b>REVENUE</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 BUDGET</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED BUDGET</b>
SEWER IMPACT FEES	25,000	25,000	32,311	35,000
INTEREST INCOME	-	750	10,871	11,000
<b>TOTAL SEWER IMPACT FEES REVENUE</b>	<b>25,000</b>	<b>25,750</b>	<b>43,182</b>	<b>46,000</b>
<b>EXPENDITURES</b>				
SEWER IMPACT EXPENSES	-	-	-	-
<b>TOTAL SEWER IMPACT FEES EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>25,000</b>	<b>25,750</b>	<b>43,182</b>	<b>46,000</b>

**CITY OF UNIVERSAL CITY - GENERAL FUND ARPA  
ADOPTED FY 2026 OPERATING BUDGET**

		<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>REVENUE</b>		<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>
INTEREST INCOME		67,769	15,000	6,585	-
USE OF FUND BALANCE		1,724,788	925,000	925,000	175,000
	<b>TOTAL ARPA REVENUE</b>	<b>1,792,557</b>	<b>940,000</b>	<b>931,585</b>	<b>175,000</b>
<b>EXPENDITURES</b>					
TRANSFER TO GENERAL FUND:					
	<i>MENTAL HEALTH</i>	-	140,000	140,000	175,000
TRANSFER TO GENERAL FUND CAPITAL REPLACEMENT:					
	<i>PIERCE ENFORCER FIRE LADDER TRUCK</i>	-	800,000	800,000	-
		-	<b>940,000</b>	<b>940,000</b>	<b>175,000</b>
	<b>TOTAL ARPA EXPENDITURES</b>				
		<b>1,792,557</b>	<b>-</b>	<b>(8,415)</b>	<b>-</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>				

**CITY OF UNIVERSAL CITY - VENUE TAX  
ADOPTED FY 2026 OPERATING BUDGET**

		<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>REVENUE</b>		<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ADOPTED</b>
					<b>BUDGET</b>
VENUE SALES TAX		1,750,000	1,825,000	950,975	1,997,047
INTEREST INCOME		3,000	6,000	5,062	8,000
TRANSFER IN FROM OTHER FUNDS		-	-	232,189	-
<b>TOTAL VENUE TAX REVENUE</b>		<b>1,753,000</b>	<b>1,831,000</b>	<b>1,188,226</b>	<b>2,005,047</b>
<b>EXPENDITURES</b>					
TRANSFER TO GOLF COURSE		1,200,000	1,175,000	500,000	101,800
TRANSFER TO GENERAL FUND		550,000	650,000	-	1,000,000
OTHER EXPENSES		-	-	-	-
<b>TOTAL VENUE TAX EXPENDITURES</b>		<b>1,750,000</b>	<b>1,825,000</b>	<b>500,000</b>	<b>1,101,800</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>3,000</b>	<b>6,000</b>	<b>688,226</b>	<b>903,247</b>

**CITY OF UNIVERSAL CITY - CHILD SAFETY FUND  
ADOPTED FY 2026 OPERATING BUDGET**

<b>REVENUE</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 BUDGET</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED BUDGET</b>
CHILD SAFETY FEES	-	15,000	11,898	15,000
INTEREST INCOME	-	200	2,129	2,000
<b>TOTAL MUNICIPAL COURT TECH REVENUE</b>	<b>-</b>	<b>15,200</b>	<b>14,027</b>	<b>17,000</b>
<b>EXPENDITURES</b>				
CHILD SAFETY EXPENSES	-	5,000	-	5,000
<b>TOTAL MUNICIPAL COURT TECH EXPENDITURES</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>-</b>	<b>10,200</b>	<b>14,027</b>	<b>12,000</b>



## **GLOSSARY OF TERMS**

<b>Account:</b>	A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance, or fund balance.
<b>Accounting System:</b>	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.
<b>Accrual Basis of Accounting:</b>	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).
<b>Ad Valorem Tax:</b>	A tax levied on the assessed value of real property (also known as “property tax”).
<b>Amortization:</b>	The process of extinguishing a long-term obligation through a series of scheduled payments over a period of time.
<b>Appropriation:</b>	A specific amount of money authorized by City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeable with “expenditures”.
<b>Assessed Valuation:</b>	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.
<b>Asset:</b>	An economic resource, tangible or intangible property owned by the City for which a monetary value has been set.
<b>Audit:</b>	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.
<b>Balance Sheet:</b>	A statement purporting to present the financial position of an entity by disclosing its assets, liabilities, and fund balance as of a specified date.

<b>Balanced Budget:</b>	The status of a budget whereby expected resources, including the use of accumulated reserves, exceed or are equal to anticipated expenditures.
<b>Base Budget:</b>	Ongoing expenses for personnel, contractual services, supplies, and equipment required to maintain the same level of service as previously authorized by the City Council.
<b>Bond:</b>	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).
<b>Bond Rating:</b>	The creditworthiness of a government's debt as evaluated by independent agencies.
<b>Budget (Operating):</b>	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.
<b>Budget Calendar:</b>	A schedule of key dates with which the City follows in the preparation and adoption of the budget.
<b>Budget Ordinance:</b>	The official enactment by the City Council establishing the legal authority for officials to obligate and expend resources.
<b>Capital Asset:</b>	Assets of significant value (\$5,000 or greater individually) which have a useful life of more than one year.
<b>Capital Improvement Program:</b>	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.
<b>Capital Outlay:</b>	Expenditures which result in the acquisition or addition of capital assets.
<b>Cash Basis of Accounting:</b>	Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

<b>Cash Management:</b>	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.
<b>Certificate of Obligation (CO):</b>	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.
<b>Certified Tax Rolls:</b>	A list of all taxable properties, values and exemptions in the City.
<b>Chart of Accounts:</b>	The classification system used by the City to organize the accounting for various funds.
<b>Contingency:</b>	The appropriation of reserve funds for future allocation in the event specific budget allotments have expired and additional funds are needed.
<b>Debt Service:</b>	The obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.
<b>Debt Service Fund:</b>	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.
<b>Delinquent Taxes:</b>	Taxes remaining unpaid after January 31 <sup>st</sup> , in which a penalty is assessed for non-payment.
<b>Department:</b>	An administrative division of the City having management responsibility for an operation or a group of related operations within a functional area.
<b>Depreciation:</b>	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.

<b>Effective Tax Rate:</b>	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.
<b>Encumbrance:</b>	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.
<b>Enterprise Fund:</b>	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.
<b>Expenditure:</b>	The incurring of liability, payment of cash, or the transfer property for the purpose of acquiring an asset or service or settling a loss.
<b>Fiscal Year (FY):</b>	A designated 12-month accounting period. The fiscal year for the City begins on October 1 <sup>st</sup> and ends on September 30 the following year.
<b>Full Faith and Credit:</b>	A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).
<b>Full-Time Equivalent (FTE):</b>	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.
<b>Fund:</b>	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.
<b>Fund Balance:</b>	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.
<b>GAAP:</b>	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.

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.

<b>Internal Service Fund:</b>	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.
<b>Investments:</b>	Securities and real estate purchases and held for the production of income in the form of interest, dividends, rentals, or base payments received.
<b>Levy:</b>	To impose taxes, special assessments, or service charges for the support of City activities.
<b>Liability:</b>	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.
<b>Line Item Budget:</b>	A budget that lists each expenditure category (salary, materials, telephone, service, travel, etc.) separately along with the dollar amount budgeted for each specified category.
<b>Limited Tax Note:</b>	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.
<b>Long-Term Debt:</b>	Debt amount with a maturity of more than one year.
<b>Maturities:</b>	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
<b>Modified Accrual Accounting:</b>	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.
<b>OPEB:</b>	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.

<b>Operating Budget:</b>	A financial plan that presents expenditures for the fiscal year and estimates of revenue to finance them.
<b>Ordinance:</b>	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.
<b>Reserve:</b>	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.
<b>Retained Earnings:</b>	An ownership account reflecting the accumulated earnings of a proprietary-type fund.
<b>Revenue:</b>	The yield of taxes and other sources of income that the City collects and receives into the treasury for public use.
<b>Revenue Bond:</b>	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.
<b>Special Revenue Fund:</b>	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.
<b>Tax Base:</b>	The total value of all real and personal property in the City as of January 1 <sup>st</sup> of each year, as certified by the Appraisal Review Board.
<b>Tax Levy:</b>	The total amount to be raised by general property taxes for purposes specified in the tax levy ordinance.
<b>Tax Rate:</b>	The amount of tax levied for each \$100 of assessed valuation.
<b>Yield:</b>	The rate earned on an investment based on the price paid for the investment.

## 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