

CITY OF UNIVERSITY PARK
GENERAL FUND BALANCE SURPLUS CALCULATION
August 4th, 2026

PER THE FINANCIAL MANAGEMENT POLICIES
(FMP Section 6. e. ii.)

BASED ON AUDITED ACFR - SEPTEMBER 30, 2025:

NON SPENDABLE	
INVENTORY	722,496
RESTRICTED	-
COMMITTED	
SMU LAND SALE	2,665,783
EMERGENCY EXPENDITURES	2,500,000
SMU PILOT	2,375,000
ASSIGNED (OPEN P.O.'S)	
GENERAL GOVERNMENT	31,054
PUBLIC WORKS	75,837
PUBLIC SAFETY	25,506
60 DAYS MINIMUM BALANCE (FMP 6.c.iii.)	
2027 SUBMITTED BUDGET	7,627,468
FUND BALANCE FOR MPY STEP	
FY2027 TRANSFER	500,000
FY2028 TRANSFER	250,000
REQUIRED FUND BALANCE	16,773,144
UNASSIGNED FUND BALANCE (FROM ACFR)	
	17,636,604
AMOUNT TO SWEEP TO CAPITAL PROJECTS	
	863,460