

City of University Park

Proposed Budget by Fund and Department

AS OF JULY 10, 2026

Fund/Org Unit/Department	FY2025 Actual Results	FY2026 Adopted Budget	FY2027 Proposed Budget	\$ Change	% Change
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GENERAL FUND

Total Revenue	\$ 45,848,808	\$ 44,061,022	\$ 45,809,600	\$ 1,748,578	4.0%
Expenditures					
01-02 EXECUTIVE	\$ 1,771,549	\$ 1,805,666	\$ 1,979,456	\$ 173,790	9.6%
01-03 FINANCE	1,678,693	1,479,433	1,534,995	\$ 55,562	3.8%
01-04 HUMAN RESOURCES	565,160	667,088	702,544	\$ 35,456	5.3%
01-06 LIBRARY	1,156,311	1,162,875	1,279,544	\$ 116,669	10.0%
01-10 COURT	522,489	547,061	615,154	\$ 68,093	12.4%
01-13 PUBLIC WORKS ADMINISTRATION	443,353	472,909	268,771	\$ (204,138)	-43.2%
01-19 COMMUNITY DEVELOPMENT	1,434,054	1,328,698	1,421,417	\$ 92,719	7.0%
01-20 ENGINEERING	897,198	930,267	987,978	\$ 57,711	6.2%
01-25 TRAFFIC	1,253,469	1,245,741	1,391,841	\$ 146,100	11.7%
01-35 FACILITY MAINTENANCE	709,196	705,550	939,956	\$ 234,406	33.2%
01-40 FIRE	8,617,650	9,335,087	9,533,616	\$ 198,529	2.1%
01-50 POLICE	11,116,366	12,494,743	13,293,284	\$ 798,541	6.4%
01-70 PARKS	3,997,437	4,461,393	4,280,253	\$ (181,140)	-4.1%
01-80 STREETS	1,919,775	2,066,613	2,095,999	\$ 29,386	1.4%
01-85 TRANSFERS	12,467,876	5,335,001	5,440,001	\$ 105,000	2.0%
Total Expenditures	\$ 48,550,577	\$ 44,038,125	\$ 45,764,809	\$ 1,726,684	3.9%
GENERAL FUND SURPLUS/(DEFICIT)	\$ (2,701,769)	\$ 22,897	\$ 44,791	\$ 21,894	
<i>Beginning Unassigned Fund Balance</i>	-	17,636,604	17,659,501		
<i>Ending Unassigned Fund Balance</i>	17,636,604	17,659,501	17,704,292		
<i>Days of Fund Balance</i>	133	146	141		

WATER AND SEWER FUND

Total Revenue	\$ 22,491,945	\$ 23,014,017	\$ 24,080,175	\$ 1,066,158	4.6%
Expenditures					
02-21 UTILITY OFFICE	\$ 13,096,622	\$ 14,017,180	\$ 14,597,472	\$ 580,292	4.1%
02-22 UTILITIES	4,678,526	4,675,079	5,105,181	430,102	9.2%
02-85 TRANSFERS	7,177,749	4,095,640	4,345,640	250,000	6.1%
Total Expenditures	\$ 24,952,897	\$ 22,787,899	\$ 24,048,293	\$ 1,260,394	5.5%
WATER AND SEWER FUND SURPLUS/(DEFICIT)	\$ (2,460,952)	\$ 226,118	\$ 31,882	\$ (194,236)	
<i>Beginning Working Capital</i>	-	6,516,255	6,742,373		
<i>Ending Working Capital</i>	6,516,255	6,742,373	6,774,255		
<i>Days of Working Capital</i>	95	108	103		

SANITATION FUND

Total Revenue	\$ 4,254,910	\$ 4,546,800	\$ 4,819,598	\$ 272,798	6.0%
Expenditures					
04-60 EXPENDITURES	\$ 3,941,919	\$ 4,486,702	\$ 4,767,116	\$ 280,414	6.2%
04-85 TRANSFERS	\$ 30,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Total Expenditures	\$ 3,971,919	\$ 4,536,702	\$ 4,817,116	\$ 280,414	6.2%
SANITATION FUND SURPLUS/(DEFICIT)	\$ 282,991	\$ 10,098	\$ 2,482	\$ (7,616)	
<i>Beginning Working Capital</i>	-	2,926,953	2,937,051		
<i>Ending Working Capital</i>	2,926,953	2,937,051	2,939,533		
<i>Days of Fund Balance</i>	269	236	223		

City of University Park
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AS OF JULY 10, 2026

Fund/Org Unit/Department	FY2025 Actual Results	FY2026 Adopted Budget	FY2027 Proposed Budget	\$ Change	% Change
STORM WATER FUND					
Total Revenue	\$ 1,606,535	\$ 2,269,300	\$ 2,505,000	\$ 235,700	10.4%
Expenditures					
05-23 STORM WATER	\$ 301,184	\$ 248,552	\$ 297,651	\$ 49,099	19.8%
05-85 TRANSFERS	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	N/A
Total Expenditures	\$ 351,184	\$ 298,552	\$ 347,651	\$ 49,099	16.4%
STORM WATER FUND SURPLUS/(DEFICIT)	\$ 1,255,351	\$ 1,970,748	\$ 2,157,349	\$ 186,601	
Beginning Net Position	-	2,160,000	4,130,748		
Ending Net Position	2,160,000	4,130,748	6,288,097		
Days of Fund Balance	N/A	N/A	N/A		
AQUATICS FUND					
Total Revenue	\$ 503,192	\$ 784,000	\$ 689,000	\$ (95,000)	-12.1%
Expenditures					
06-75 SWIMMING POOL	778,964	785,848	675,930	\$ (109,918)	-14.0%
Total Expenditures	\$ 778,964	\$ 785,848	\$ 675,930	\$ (109,918)	-14.0%
AQUATICS FUND SURPLUS/(DEFICIT)	\$ (275,772)	\$ (1,848)	\$ 13,070	\$ 14,918	
Beginning Working Capital	-	713,603	411,755		
Use of Fund Balance - Other Revenue		(300,000)	(250,000)		
Ending Working Capital	713,603	411,755	174,825		
Days of Fund Balance	N/A	191	94		
TOTAL REVENUES	\$ 74,705,390	\$ 74,675,139	\$ 77,903,373	\$ 3,228,234	4.3%
TOTAL EXPENDITURES	\$ 78,605,541	\$ 72,447,126	\$ 75,653,799	\$ 3,206,673	4.4%
TOTAL SURPLUS/(DEFICIT)	\$ (3,900,151)	\$ 2,228,013	\$ 2,249,574	\$ 21,561	

City of University Park
Property Tax Impact

AS OF JULY 10, 2026

	FY2025 Actual Results	FY2026 Adopted Budget	FY2027 Proposed Budget	\$ Change	% Change
TOTAL CERTIFIED TAXABLE VALUE	\$ 11,711,175,248	\$ 12,848,544,690	\$ 13,871,430,220	\$ 1,022,885,530	7.96%
TOTAL GENERAL FUND REVENUES:	\$ 45,848,808	\$ 44,061,022	\$ 45,809,100	\$ 1,748,078	3.97%
NON-PROPERTY TAX REVENUE					
Sales tax	\$ 7,751,865	\$ 6,875,000	\$ 7,425,000	\$ 550,000	8.00%
Franchise fees	1,830,705	1,800,000	1,825,000	25,000	1.39%
Building permits/licenses	3,310,490	2,241,500	2,223,500	(18,000)	-0.80%
Fines and Fees	2,376,843	2,531,100	2,463,000	(68,100)	-2.69%
Park revenue	145,742	125,000	125,000	-	0.00%
Utility Fund contribution	600,000	600,000	600,000	-	0.00%
Interest earnings	2,321,861	1,250,000	1,500,000	250,000	20.00%
Miscellaneous and other	719,641	397,500	427,000	29,500	7.42%
Total Non-Property Tax Revenue	\$ 19,057,147	\$ 15,820,100	\$ 16,588,500	\$ 768,400	4.86%
PROPERTY TAX REVENUE					
Operations & Maintenance (O&M)	\$ 26,633,097	\$ 28,082,422	\$ 29,065,300	\$ 982,878	3.50%
Penalty/interest & attorney's fees	142,417	127,500	135,000	7,500	5.88%
Delinquent (prior years) taxes	16,147	31,000	20,300	(10,700)	-34.52%
Total Prop Tax Revenue Request	\$ 26,791,661	\$ 28,240,922	\$ 29,220,600	\$ 979,678	3.47%
DEBT SERVICE REQUIREMENT	\$ -	\$ -	\$ -	\$ -	0.00%
PROPERTY TAX RATE					
Operations & Maintenance (O&M)	\$ 0.229964	\$ 0.218565	\$ 0.209534	\$ (0.009031)	-4.13%
Debt Service	-	-	-	-	0.00%
Total Property Tax Rate per \$100	\$ 0.229964	\$ 0.218565	\$ 0.209534	\$ (0.00903)	-4.13%
TAX LEVY ON "TYPICAL" A-11 RESIDENCE *					
Average single-family home (A11) market value	\$ 2,824,122	\$ 3,139,397	\$ 3,214,605	\$ 75,208	2.40%
Less: 20% homestead exemption	(564,824)	(627,879)	(642,921)	(15,042)	2.40%
Average single-family home taxable value	\$ 2,259,298	\$ 2,511,518	\$ 2,571,684	\$ 60,166	2.40%
Tax levy	\$ 5,196	\$ 5,489	\$ 5,389	\$ (101)	-1.84%
Change in levy from prior year	\$534	\$294	-\$101		

* This calculation does not represent a particular residence from year-to-year.

1) The market value of an average single-family (A-11) home was calculated based on the aggregate market values of all A-11 properties within the City.

2) The taxable value of an individual residential homestead property CANNOT increase more than 10% in a single year, excluding improvements. (T.T.C. Sec. 23.23)