



	General	Debt Service	Capital Improvement	Downtown OP TIF	Recreation and Parks	Other Governmental Funds	Enterprise	OPHFC Enterprise Fund	Internal Service	Trust	Total Budget
	General Fund	Debt Service Fund	Capital Improvement & Road exaction Fund	Downtown OP TIF	Recreation & Parks Parks Development Fund	Motor Fuel Tax Parks Development State/Fed Forfeitures	Water & Sewer Commuter Parking Lot	OP Health&Fitness Center	Insurance Fund	Other Post Retirement Benefits Fund	
1/1/2025 Beginning Fund Balance	\$ 33,166,349	\$ 2,463,996	\$ 5,948,178	\$ -	\$ 6,149,912	\$ 4,225,936	\$ 21,129,129	\$ (1,063,560)	\$ (908,638)	\$ 1,490,261	\$ 77,056,646
2025 Projected Activity											
Revenue	79,920,944	5,110,851	44,736,705	8,065,774	12,766,648	3,282,829	48,867,545	3,917,982	2,805,000	1,095,000	212,719,278
Expenditure	83,958,082	4,285,204	33,099,601	-	13,209,440	1,836,700	48,465,638	3,679,016	1,606,486	867,000	197,613,864
2025 Net	(4,037,138)	825,646	11,637,104	8,065,774	(442,792)	1,446,129	401,907	238,966	1,198,514	228,000	\$ 15,107,028
Beginning 2026 Estimated Fund Balance	\$ 29,129,211	\$ 3,289,642	\$ 17,585,282	\$ 8,065,774	\$ 5,707,121	\$ 5,672,065	\$ 21,531,036	\$ (824,594)	\$ 289,876	\$ 1,718,261	\$ 92,163,674
<b>Revenues:</b>											
Property Taxes	9,184,722	3,215,279	-	-	1,269,063	-	-	-	-	-	13,669,064
Municipal Sales Tax	28,585,600	-	-	-	-	-	-	-	-	-	28,585,600
Home Rule Sales Tax	19,900,000	-	-	-	-	-	-	-	-	-	19,900,000
Other Taxes	17,686,355	-	-	-	-	2,518,513	-	-	-	-	20,204,868
Licenses & Permits	1,752,500	-	-	-	27,350	-	349,500	-	110,000	-	2,239,350
Intergovernmental/Grants	155,000	-	11,252,386	-	-	-	135,000	-	-	-	11,542,386
Charges for Services	2,285,570	770,000	-	-	5,100,222	-	38,688,500	4,224,531	10	400,000	51,468,833
Investment Income	2,500,000	3,000	-	-	-	450,795	2,275,000	45,000	-	-	5,273,795
Fines & Forfeitures	860,000	-	-	-	-	225,000	-	-	-	-	1,085,000
Miscellaneous	185,630	-	-	-	166,900	145,500	310,000	-	-	-	808,030
<b>Total Revenues</b>	<b>\$ 83,095,377</b>	<b>\$ 3,988,279</b>	<b>\$ 11,252,386</b>	<b>\$ -</b>	<b>\$ 6,563,535</b>	<b>\$ 3,339,808</b>	<b>\$ 41,758,000</b>	<b>\$ 4,269,531</b>	<b>\$ 110,010</b>	<b>\$ 400,000</b>	<b>\$ 154,776,926</b>
<b>Expenditures:</b>											
Salaries and Benefits	47,117,850	-	-	-	9,637,234	-	3,923,283	-	-	-	60,678,367
Employee Other	861,438	-	-	-	59,745	10,000	30,775	17,650	-	-	979,608
Professional Services	3,732,461	-	1,239,000	-	719,030	8,000	1,790,575	2,923,664	181,250	2,500	10,596,480
Utilities	1,106,290	-	-	-	475,130	-	11,219,500	447,728	-	-	13,248,648
Purchased Services	3,255,697	-	-	-	988,682	150,000	8,253,800	43,100	-	-	12,691,279
Insurance	773,535	-	-	-	174,035	-	518,725	30,000	1,724,250	867,500	4,088,045
Supplies	5,379,000	-	-	-	1,204,690	571,000	653,500	372,581	-	-	8,180,771
Repair & Maintenance	3,871,000	-	-	-	1,481,770	-	3,075,638	266,100	-	-	8,694,508
Rent	441,820	-	-	-	81,700	-	16,208	-	-	-	539,728
Recreation Programs	-	-	-	-	776,525	-	-	-	-	-	776,525
Miscellaneous	1,084,500	-	4,000,000	-	95,300	2,000	50,000	2,900	-	-	5,234,700
Capital Outlay	2,695,500	-	50,743,042	2,380,400	975,000	6,270,000	22,006,864	-	-	-	85,070,805
Principal & Interest	-	5,561,658	-	-	-	-	6,313,370	-	-	-	11,875,028
Other Financing Uses	500,000	267,375	175,000	-	-	15,000	138,325	-	-	-	1,095,700
<b>Total Expenditures</b>	<b>\$ 70,819,091</b>	<b>\$ 5,829,033</b>	<b>\$ 56,157,042</b>	<b>\$ 2,380,400</b>	<b>\$ 16,668,841</b>	<b>\$ 7,026,000</b>	<b>\$ 57,990,563</b>	<b>\$ 4,103,723</b>	<b>\$ 1,905,500</b>	<b>\$ 870,000</b>	<b>\$ 223,750,192</b>



	General	Debt Service	Capital Improvement	Downtown OP TIF	Recreation and Parks	Other Governmental Funds	Enterprise	OPHFC Enterprise Fund	Internal Service	Trust	Total Budget
	<i>General Fund Home Rule Sales Tax</i>	<i>Debt Service Fund</i>	<i>Capital Improvement &amp; Road exaction Fund</i>	<i>Downtown OP TIF</i>	<i>Recreation &amp; Parks Parks Development Fund</i>	<i>Motor Fuel Tax Parks Development State/Fed Forfeitures</i>	<i>Water &amp; Sewer Commuter Parking Lot</i>	<i>OP Health&amp;Fitness Center</i>	<i>Insurance Fund</i>	<i>Other Post Retirement Benefits Fund</i>	
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>12,276,286</b>	<b>(1,840,754)</b>	<b>(44,904,656)</b>	<b>(2,380,400)</b>	<b>(10,105,306)</b>	<b>(3,686,192)</b>	<b>(16,232,563)</b>	<b>165,808</b>	<b>(1,795,490)</b>	<b>(470,000)</b>	<b>(68,973,266)</b>
<b>Other Financing Sources (Uses):</b>											
Operating Transfers In	-	119,327	4,750,840	-	4,504,000	-	200,000	700,000	1,510,000	470,000	12,254,167
Bond Proceeds	-	-	25,400,000	-	-	-	9,000,000	-	-	-	34,400,000
Operating Transfers Out	(11,984,000)	-	-	(119,327)	(24,840)	(126,000)	-	-	-	-	(12,254,167)
Total Other Financing Sources (Use)	(11,984,000)	119,327	30,150,840	(119,327)	4,479,160	(126,000)	9,200,000	700,000	1,510,000	470,000	34,400,000
<b>Net Change in Fund Balance</b>	<b>292,286</b>	<b>(1,721,427)</b>	<b>(14,753,816)</b>	<b>(2,499,727)</b>	<b>(5,626,146)</b>	<b>(3,812,192)</b>	<b>(7,032,563)</b>	<b>865,808</b>	<b>(285,490)</b>	<b>-</b>	<b>(34,573,266)</b>
Projected Fund Balance at Beginning of 2026	\$ 29,129,211	\$ 3,289,642	\$ 17,585,282	\$ 8,065,774	\$ 5,707,121	\$ 5,672,065	\$ 21,531,036	\$ (824,594)	\$ 289,876	\$ 1,718,261	\$ 92,163,674
<b>Projected Fund Balance End of 2026</b>	<b>\$ 29,421,497</b>	<b>\$ 1,568,215</b>	<b>\$ 2,831,467</b>	<b>\$ 5,566,047</b>	<b>\$ 80,975</b>	<b>\$ 1,859,873</b>	<b>\$ 14,498,473</b>	<b>\$ 41,214</b>	<b>\$ 4,386</b>	<b>\$ 1,718,261</b>	<b>\$ 57,590,408</b>
20% of Expenditures	14,163,818	1,165,807	11,231,408	476,080	3,333,768	1,405,200	11,598,113	820,745	381,100	174,000	44,750,038
Fund Balance over (under) 20%	15,257,678	402,408	(8,399,941)	5,089,967	(3,252,793)	454,673	2,900,360	(779,530)	(376,714)	1,544,261	12,840,369
<b>Fund Balance / Exp</b>	<b>41.5%</b>	<b>26.9%</b>	<b>5.0%</b>	<b>233.8%</b>	<b>0.5%</b>	<b>26.5%</b>	<b>25.0%</b>	<b>1.0%</b>	<b>0.2%</b>	<b>197.5%</b>	<b>25.7%</b>
<b>SUMMARY OF ALL REVENUES/EXPENSES</b>											
<i>Revenues plus transfers in and Bond proceeds</i>	83,095,377	4,107,606	41,403,226	-	11,067,535	3,339,808	50,958,000	4,969,531	1,620,010	870,000	201,431,093
<i>Expenditures plus transfers out</i>	82,803,091	5,829,033	56,157,042	2,499,727	16,693,681	7,152,000	57,990,563	4,103,723	1,905,500	870,000	236,004,359
<b>Net Change in Fund Balance</b>	<b>292,286</b>	<b>(1,721,427)</b>	<b>(14,753,816)</b>	<b>(2,499,727)</b>	<b>(5,626,146)</b>	<b>(3,812,192)</b>	<b>(7,032,563)</b>	<b>865,808</b>	<b>(285,490)</b>	<b>-</b>	<b>(34,573,266)</b>



	General	Debt Service	Capital Improvement	Downtown OP TIF	Recreation and Parks	Other Governmental Funds	Enterprise	OPHFC Enterprise Fund	Internal Service	Trust	Total Budget
	General Fund	Debt Service Fund	Capital Improvement & Road exaction Fund	Downtown OP TIF	Recreation & Parks Parks Development Fund	Motor Fuel Tax Parks Development State/Fed Forfeitures	Water & Sewer Commuter Parking Lot	OP Health&Fitness Center	Insurance Fund	Other Post Retirement Benefits Fund	
1/1/2025 Beginning Fund Balance	\$ 33,166,349	\$ 2,463,996	\$ 5,948,178	\$ -	\$ 6,149,912	\$ 4,225,936	\$ 21,129,129	\$ (1,063,560)	\$ (908,638)	\$ 1,490,261	\$ 77,056,646
2025 Projected Activity											
Revenue	79,920,944	5,110,851	44,736,705	8,065,774	12,766,648	3,282,829	48,867,545	3,917,982	2,805,000	1,095,000	212,719,278
Expenditure	83,958,082	4,285,204	33,099,601	-	13,209,440	1,836,700	48,465,638	3,679,016	1,606,486	867,000	197,613,864
2025 Net	(4,037,138)	825,646	11,637,104	8,065,774	(442,792)	1,446,129	401,907	238,966	1,198,514	228,000	\$ 15,107,028
Beginning 2026 Estimated Fund Balance	\$ 29,129,211	\$ 3,289,642	\$ 17,585,282	\$ 8,065,774	\$ 5,707,121	\$ 5,672,065	\$ 21,531,036	\$ (824,594)	\$ 289,876	\$ 1,718,261	\$ 92,163,674
<b>Revenues:</b>											
Property Taxes	9,184,722	3,215,279	-	-	1,269,063	-	-	-	-	-	13,669,064
Municipal Sales Tax	28,585,600	-	-	-	-	-	-	-	-	-	28,585,600
Home Rule Sales Tax	19,900,000	-	-	-	-	-	-	-	-	-	19,900,000
Other Taxes	17,686,355	-	-	-	-	2,518,513	-	-	-	-	20,204,868
Licenses & Permits	1,752,500	-	-	-	27,350	-	349,500	-	110,000	-	2,239,350
Intergovernmental/Grants	155,000	-	11,252,386	-	-	-	135,000	-	-	-	11,542,386
Charges for Services	2,285,570	770,000	-	-	5,100,222	-	38,688,500	4,224,531	10	400,000	51,468,833
Investment Income	2,500,000	3,000	-	-	-	450,795	2,275,000	45,000	-	-	5,273,795
Fines & Forfeitures	860,000	-	-	-	-	225,000	-	-	-	-	1,085,000
Miscellaneous	185,630	-	-	-	166,900	145,500	310,000	-	-	-	808,030
<b>Total Revenues</b>	<b>\$ 83,095,377</b>	<b>\$ 3,988,279</b>	<b>\$ 11,252,386</b>	<b>\$ -</b>	<b>\$ 6,563,535</b>	<b>\$ 3,339,808</b>	<b>\$ 41,758,000</b>	<b>\$ 4,269,531</b>	<b>\$ 110,010</b>	<b>\$ 400,000</b>	<b>\$ 154,776,926</b>
<b>Expenditures:</b>											
Salaries and Benefits	47,218,188	-	-	-	9,637,234	-	3,923,283	-	-	-	60,778,705
Employee Other	861,438	-	-	-	59,745	10,000	30,775	17,650	-	-	979,608
Professional Services	3,732,461	-	1,239,000	-	719,030	8,000	1,790,575	2,923,664	181,250	2,500	10,596,480
Utilities	1,106,290	-	-	-	475,130	-	11,219,500	447,728	-	-	13,248,648
Purchased Services	3,255,697	-	-	-	988,682	150,000	8,253,800	43,100	-	-	12,691,279
Insurance	773,535	-	-	-	174,035	-	518,725	30,000	1,724,250	867,500	4,088,045
Supplies	5,379,000	-	-	-	1,204,690	571,000	653,500	372,581	-	-	8,180,771
Repair & Maintenance	3,871,000	-	-	-	1,481,770	-	3,075,638	266,100	-	-	8,694,508
Rent	441,820	-	-	-	81,700	-	16,208	-	-	-	539,728
Recreation Programs	-	-	-	-	776,525	-	-	-	-	-	776,525
Miscellaneous	1,084,500	-	4,000,000	-	95,300	2,000	50,000	2,900	-	-	5,234,700
Capital Outlay	2,695,500	-	50,743,042	2,380,400	975,000	6,270,000	22,006,864	-	-	-	85,070,805
Principal & Interest	-	5,561,658	-	-	-	-	6,313,370	-	-	-	11,875,028
Other Financing Uses	500,000	267,375	175,000	-	-	15,000	138,325	-	-	-	1,095,700
<b>Total Expenditures</b>	<b>\$ 70,919,429</b>	<b>\$ 5,829,033</b>	<b>\$ 56,157,042</b>	<b>\$ 2,380,400</b>	<b>\$ 16,668,841</b>	<b>\$ 7,026,000</b>	<b>\$ 57,990,563</b>	<b>\$ 4,103,723</b>	<b>\$ 1,905,500</b>	<b>\$ 870,000</b>	<b>\$ 223,850,530</b>



	General	Debt Service	Capital Improvement	Downtown OP TIF	Recreation and Parks	Other Governmental Funds	Enterprise	OPHFC Enterprise Fund	Internal Service	Trust	Total Budget
	<i>General Fund Home Rule Sales Tax</i>	<i>Debt Service Fund</i>	<i>Capital Improvement &amp; Road exaction Fund</i>	<i>Downtown OP TIF</i>	<i>Recreation &amp; Parks Parks Development Fund</i>	<i>Motor Fuel Tax Parks Development State/Fed Forfeitures</i>	<i>Water &amp; Sewer Commuter Parking Lot</i>	<i>OP Health&amp;Fitness Center</i>	<i>Insurance Fund</i>	<i>Other Post Retirement Benefits Fund</i>	
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>12,175,948</b>	<b>(1,840,754)</b>	<b>(44,904,656)</b>	<b>(2,380,400)</b>	<b>(10,105,306)</b>	<b>(3,686,192)</b>	<b>(16,232,563)</b>	<b>165,808</b>	<b>(1,795,490)</b>	<b>(470,000)</b>	<b>(69,073,604)</b>
<b>Other Financing Sources (Uses):</b>											
Operating Transfers In	-	119,327	4,750,840	-	4,504,000	-	200,000	700,000	1,510,000	470,000	12,254,167
Bond Proceeds	-	-	25,400,000	-	-	-	9,000,000	-	-	-	34,400,000
Operating Transfers Out	(11,984,000)	-	-	(119,327)	(24,840)	(126,000)	-	-	-	-	(12,254,167)
Total Other Financing Sources (Use)	(11,984,000)	119,327	30,150,840	(119,327)	4,479,160	(126,000)	9,200,000	700,000	1,510,000	470,000	34,400,000
<b>Net Change in Fund Balance</b>	<b>191,948</b>	<b>(1,721,427)</b>	<b>(14,753,816)</b>	<b>(2,499,727)</b>	<b>(5,626,146)</b>	<b>(3,812,192)</b>	<b>(7,032,563)</b>	<b>865,808</b>	<b>(285,490)</b>	<b>-</b>	<b>(34,673,604)</b>
Projected Fund Balance at Beginning of 2026	\$ 29,129,211	\$ 3,289,642	\$ 17,585,282	\$ 8,065,774	\$ 5,707,121	\$ 5,672,065	\$ 21,531,036	\$ (824,594)	\$ 289,876	\$ 1,718,261	\$ 92,163,674
<b>Projected Fund Balance End of 2026</b>	<b>\$ 29,321,159</b>	<b>\$ 1,568,215</b>	<b>\$ 2,831,467</b>	<b>\$ 5,566,047</b>	<b>\$ 80,975</b>	<b>\$ 1,859,873</b>	<b>\$ 14,498,473</b>	<b>\$ 41,214</b>	<b>\$ 4,386</b>	<b>\$ 1,718,261</b>	<b>\$ 57,490,070</b>
20% of Expenditures	14,183,886	1,165,807	11,231,408	476,080	3,333,768	1,405,200	11,598,113	820,745	381,100	174,000	44,770,106
Fund Balance over (under) 20%	15,137,273	402,408	(8,399,941)	5,089,967	(3,252,793)	454,673	2,900,360	(779,530)	(376,714)	1,544,261	12,719,964
<b>Fund Balance / Exp</b>	<b>41.3%</b>	<b>26.9%</b>	<b>5.0%</b>	<b>233.8%</b>	<b>0.5%</b>	<b>26.5%</b>	<b>25.0%</b>	<b>1.0%</b>	<b>0.2%</b>	<b>197.5%</b>	<b>25.7%</b>
<b>SUMMARY OF ALL REVENUES/EXPENSES</b>											
<i>Revenues plus transfers in and Bond proceeds</i>	83,095,377	4,107,606	41,403,226	-	11,067,535	3,339,808	50,958,000	4,969,531	1,620,010	870,000	201,431,093
<i>Expenditures plus transfers out</i>	82,903,429	5,829,033	56,157,042	2,499,727	16,693,681	7,152,000	57,990,563	4,103,723	1,905,500	870,000	236,104,697
<b>Net Change in Fund Balance</b>	<b>191,948</b>	<b>(1,721,427)</b>	<b>(14,753,816)</b>	<b>(2,499,727)</b>	<b>(5,626,146)</b>	<b>(3,812,192)</b>	<b>(7,032,563)</b>	<b>865,808</b>	<b>(285,490)</b>	<b>-</b>	<b>(34,673,604)</b>