Annual Budget
2025-2026





CITY OF OWENSBORO
KENTUCKY



www.owensboro.org

City of Owensboro – 2025-2026 Annual Budget
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CITY OF Owensboro

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June 3, 2025

Honorable Board of Commissioners and Citizens of Owensboro:

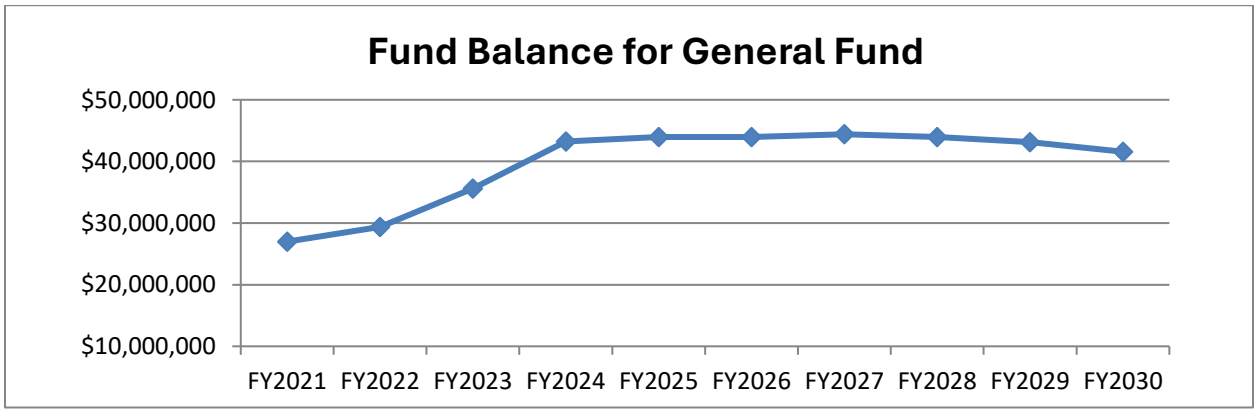
I hereby submit to you the fiscal year (FY) 2025-26 adopted budget and 2025-30 Capital Improvement Program (CIP) for the City of Owensboro. This budget is the result of our Department Heads prioritization of services and projects based on the Commission's Strategic Goals. This adopted budget allows funding to continue serving our residents in an efficient and responsible manner.

All Funds. The adopted revenue budget for all funds is $161,152,554 and the adopted expenditure budget for all funds is $163,560,522. This is a $6,046,241 (3%) decrease in revenues, and a $61,570,469 (27%) decrease in expenses compared to the FY 2024-25 amended budget. See page 39 herein for a breakdown of revenues and expenditures by fund. The decrease in revenues is primarily due to the timing of ARPA Funding, decreased funding for debt service from an outside agency due to the loan maturing; partially offset by higher General Fund revenues. The decrease in expenditures is primarily due to budgeted appropriations for multi-year capital projects and ARPA funds in FY 2024-25 amended budget. It should be noted that there were no changes between the proposed-to-adopted budget.

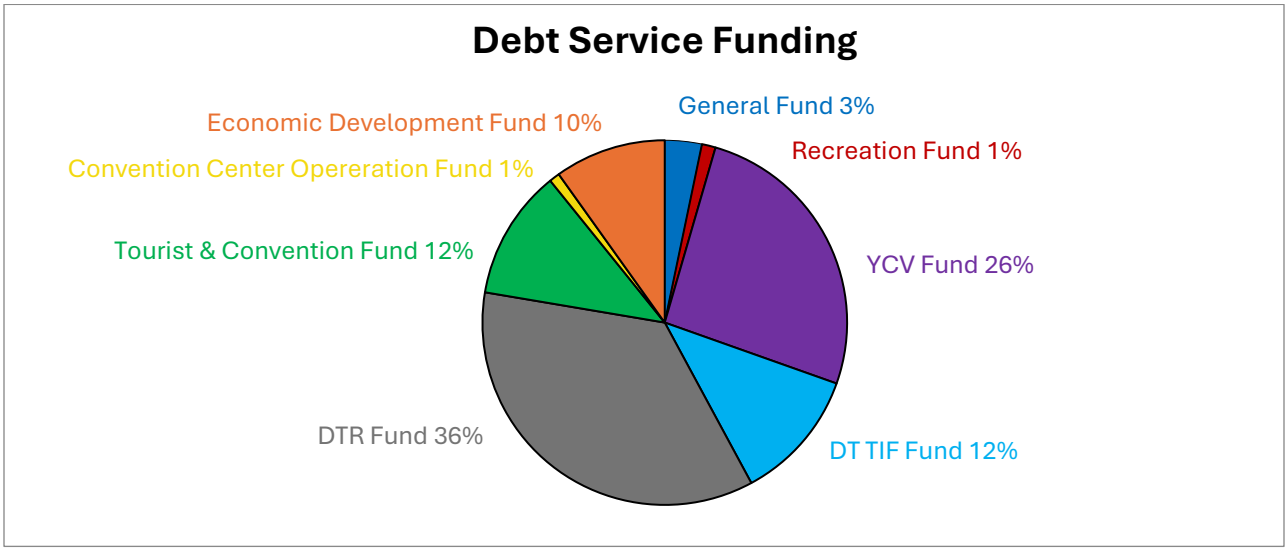
General Fund. The adopted FY 2025-26 General Fund revenue budget is $76,519,298 and reflects an increase of $2,379,240 (3%) compared to the FY 2024-25 amended budget. This increase reflects normal annual growth.

The adopted FY 2025-26 General Fund expenditure budget is $76,517,359 and reflects a decrease of $6,376,598 (8%) compared to the FY 2024-25 amended budget. This decrease is primarily due to a land purchase and the budgeted transfer to OMU in FY 2024-25.

The fund balance for the General Fund has seen steady growth over the years as depicted in the graph below. Beginning FY 2028, the fund balance is projected to decrease primarily due to anticipated rising cost of salaries and benefits outpacing the estimated revenue streams.



Debt Service. Total debt service appropriations for FY 2025-26 are $12,119,580. The General Fund is responsible for $396,894 of the total debt service, which represents 0.5% of the General Fund budget. The remaining debt service is funded by Special Revenue and Enterprise Funds with dedicated revenue streams.



A complete outline of the City's Debt Service can be found in the Debt section pages 267 through 272 herein.

Capital Improvement Program. The City's Capital Improvement Program is made up of the Capital Projects Fund and the Your Community Vision Fund. The Capital Projects Fund provides for the ongoing construction of an indoor sports facility and a senior center, upgrades to five firehouses and training center, and various other projects. In the Your Community Vision Fund, the activity is primarily related to stormwater projects and maintenance, transportation projects, public safety, parks and other community-wide projects. For FY 2025-26, the City is appropriating a total of $8,038,363 in the City's Capital Improvement Program. This amount includes $4,942,310 for debt service on capital projects. For more detailed discussion, please see the Capital section of the budget, pages 273 through 283 herein.

Parks and Recreation. The Parks and Recreation budget is reflected as a department both within the General Fund and within the Recreational Fund. This budget provides for the construction of a pickleball complex, enhancements to the Rudy Mines bike trail and Ben Hawes golf course, parks administration, activities and management of 25 parks. Considerable resources will continue to be needed at Smothers Park, recognized as having the #1 playground in the world, to keep pace with the maintenance requirements.

Arts and Social Services Appropriations. A total of $1,508,763 is being allocated for the Arts and Social Services agencies in our community. Funding to the Arts decreased by $461,404 or 32%, and Social Services decreased by $6,534 or 1% from FY 2024-25. The decrease is primarily due to additional funding to the RiverPark Center in prior year. The Arts and Social Services funding represents 2% of the General Fund budget. See pages 250 and 251 for a list of agencies funded.

General Information.

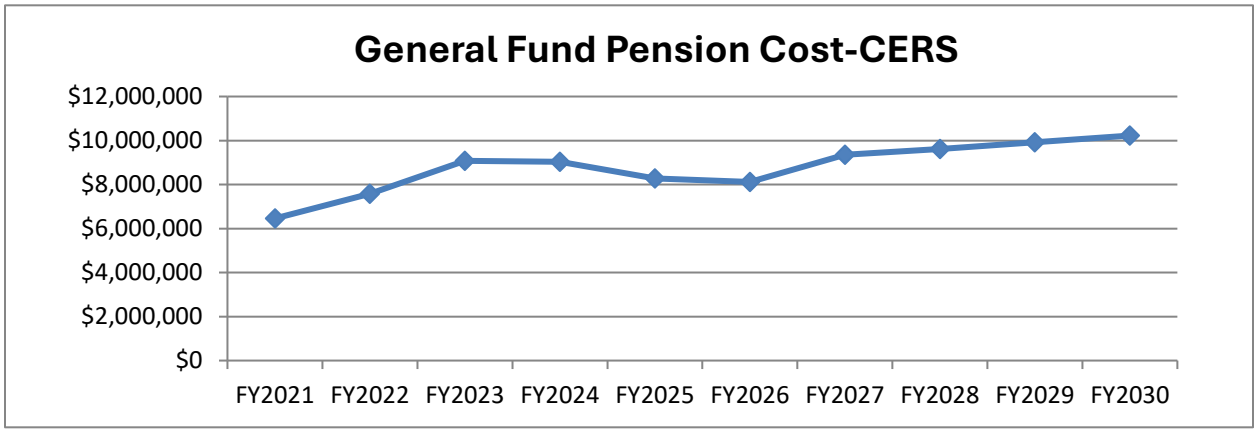
There are six major sections of the budget document: Introduction; Financial Structure, Policy, and Process; Departmental Budgets; Non-Departmental Budgets; Debt Service; and Capital Budget. Each department is shown in a separate tab. The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Distinguished Budget Presentation Award to the City of Owensboro for the 25th consecutive year for the fiscal year 2024-25 budget. This award is valid for a period of one year only. We believe the fiscal year 2025-26 budget continues to conform to program requirements. We are submitting it to GFOA to determine its eligibility for another award.

SHORT TERM FACTORS:

As with most years, there are short-term factors that influence the budget, including maintaining an adequate police and firefighter force, unfunded mandates from state-run pension system in which the City is required to participate, cost of healthcare, and being competitive with salaries in the labor market. Inflation and supply chain delays continue to be a consideration in preparing the budget this year. Stabilizing revenues and building the reserve are proactive measures to lessen the impact of these factors.

Public Safety. Public safety continues to be a primary concern for the City. Having the proper number of highly trained police officers, firefighters, and telecommunicators is critical to the City and its residents. Attracting and retaining public safety employees has become increasingly difficult, particularly for police officers. To address this issue, targeted pay increases, higher cost of living increases, and retention bonuses have been implemented for the police. The City completed a state-of-the-art police range classroom in fiscal year 2023; and has started Operation Firehouse, a project which includes constructing a new fire training center and renovating or replacing each of the five fire stations. For more details on infrastructure, see the Capital section of the budget, pages 273 through 283.

Pension Costs. The CERS mandated rates for FY 2026 are 35.73%, down from 38.61%, for hazardous-duty employees; and 18.62%, down from 19.71%, for non-hazardous employees. The impact of this decrease for FY 2026 for the General Fund is estimated to be $621,000.



Health Insurance. The City is self-funded for health insurance. Due to proactive health and wellness initiatives and a decrease in the number and value of individual claims, the health insurance fund balance has grown to the targeted level.

Salary Increase. By policy, eligible employees receive an annual step increase of 1.45%. In addition to the step increase, this budget includes a cost-of-living increase of 3.5% for all City employees. It is vital to maintain attractive pay and benefits in order to recruit and retain quality employees. Recruiting and retaining employees within the City has become a growing issue. Targeted pay increases have been granted as deemed necessary.

Infrastructure. Over recent years, the City has taken on an additional 2.66 miles of street through annexations and new construction. Street maintenance continues to be a significant concern for the stability of the overall community. With this budget, the streets will be on a 30-year paving schedule, reduced down from 40-years. Based on the average life of asphalt, a 20-year paving schedule is considered optimal.

LONG TERM FACTORS:

Growing the Corporate Boundary. The corporate boundary of the City expanded by 7.996 acres in the last fiscal year, totaling 13,873.13 acres annexed. This expansion necessitates the need for additional resources, including fire and police services, as well as street maintenance.

Public Safety. To keep pace with rising response requirements due to increased demand/calls for service, the need for additional police officers increases.

Public Works. The maintenance of public infrastructure continues to be a top tier concern as the City looks forward. This includes funding for repairs and resurfacing of roads and the maintenance of stormwater systems. Repair costs range in price from $325,000 to $6 million per project and are forecasted to become critical in phases over the next ten years. Aging city facilities are also of concern looking into the future.

Economic Development. The City continues to bolster economic development through creatively incentivizing jobs and businesses, marketing tourism, growing the City's footprint through annexations, seeking innovative partnerships to expand existing businesses, and attracting new ventures to our community.

Tax Increment Financing Development Areas (TIF). Despite the City's unprecedented investment in itself, and particularly its downtown riverfront over the past years, there are still significant infrastructure improvements needed for the City to reach its full potential in attracting private investment, new residents and tourism from around the world. To further this effort, among other initiatives, the City is active in two separate TIF development areas in partnership with the Commonwealth of Kentucky, both activated January 2018.

Gateway Commons TIF: The Gateway Commons Development area added over 200 acres to the corporate boundary of the City. Located on our growing east side, this development is projected to have a significant economic impact on the local economy. After the complete buildout, the project investment

is expected to reach $198.9 million. The State has approved a total of $20.5 million in state tax incentive rebates over the next 20 years to cover public infrastructure costs. Also, the City has an annexation agreement with the developer to reimburse a portion of the revenue generated in the TIF for 20 years, up to $27 million. The City has received a reimbursement of $5,955,680 from the State for taxes generated in calendar years 2018 through 2023. The City will receive reimbursement for taxes generated during 2024 in the fall of 2025.

Downtown Riverfront TIF: The continued revitalization of downtown is dependent upon enhancement of the public infrastructure in this area. The Downtown Riverfront TIF area covers 392 acres, with public and private investment expected to reach $153.9 million: $106.6 million of private investment and $47.3 million of public infrastructure costs. The State has approved a total of $24.5 million in state tax incentive rebates over the next 20 years to assist with public infrastructure costs, including reimbursement to the City for the cost of construction for the Bluegrass Music Hall of Fame and Museum and the Locust Street Parking Garage. The local TIF dollars will also go toward reimbursement of local public infrastructure. The City has received a reimbursement of $3,042,900 from the State for taxes generated in calendar years 2018 through 2023. The City will receive reimbursement for taxes generated during 2024 in the fall of 2025.

Transient Room Tax. In FY 2023, the City established a four percent (4%) transient room tax as an additional source of revenue for events, facilities and staff to enhance tourism. Three percent (3%) will be used to finance the construction of an indoor sports facility and one percent (1%) will be used to fund the operations of the City's convention center.

City of Owensboro Mission Statement

The goals of the City of Owensboro are:

To provide first-class public safety;

To improve the efficiency and effectiveness of government services;

To promote economic development;

To enhance neighborhood quality and values; and

To provide appropriate community facilities.

To assist in the achievement of these goals, the Owensboro Board of Commissioners and city staff have identified city-wide objectives and provided funding accordingly. Objectives, accomplishments, strategies, and progress measures are reflected in each departmental budget throughout the budget book.

CONCLUDING THOUGHTS:

The goal of this year's budget is to address the required projected General Fund reserve balance while maintaining, and in some cases (public safety and infrastructure) increasing, the level of service provided to the residents of this city. We realize that we must operate within our means and are committed to managing our resources, always looking for ways to be more efficient.

ACKNOWLEDGMENTS:

I want to thank the Department Heads, Managers, and in particular the Finance Department staff for the many long hours of work they contributed to making this budget work for the benefit of the citizens of our City.

Respectfully submitted,



Nathaniel W. Pagan
City Manager

MATRIX OF PRIMARY CITY GOALS BY FUND/DEPARTMENT

The table below reflects which fund/department contributes toward the City's Mission Statement as outlined in the Transmittal Letter. Please refer to the departmental sections for details of planned activities supporting these goals.

FUND / DEPARTMENT	Public Safety	Government Efficiency	Economic Development	Quality of Life	Community Facilities
GENERAL FUND DEPARTMENTS:					
Administration		X			
Community Development			X		
Community Services - Agency Funding		X		X	
Engineering		X			
Finance		X			
Fire	X				
General Government		X			
Information Technology		X			
Parks Administration/Programs		X		X	
Human Resources		X			
Police	X				
Property Maintenance		X		X	X
Street		X			
SPECIAL REVENUE FUNDS:					
ARPA	X			X	
CDBG/HOME		X		X	
CERS Reserve		X			
Central Dispatch	X	X			X
Downtown Revitalization		X		X	X
Downtown Riverfront TIF			X		
Drug, Property Recovery and Other Police	X	X			
Economic Development		X	X	X	X
Fire Secondary Employment	X				
Gateway Commons TIF			X		
Grants	X	X			
Opioid Settlement	X			X	
Tourist & Convention			X		X
Your Community Vision		X		X	X
CAPITAL PROJECTS FUNDS:					
Capital Improvement		X			X
ENTERPRISE FUNDS:					
Convention Center Operations		X	X		X
GIS		X			
Recreation				X	X
Sanitation		X			
Sportscenter Operations		X	X		X
Transit		X		X	X
INTERNAL SERVICES FUNDS:					
Facilities Maintenance		X			X
Fleet & Facilities Replacement		X			
Garage Services		X			
Insurance		X		X	
FIDUCIARY FUNDS:					
Police and Firefighters' Pension	X				

STRATEGIC GOALS

GOALS	GOAL OBJECTIVE:
Continue Revitalization of the Downtown and Riverfront • **See Departmental Plan of Action: Engineering, Sanitation**	Revitalization of Owensboro's Downtown and Riverfront has been a focus for the City and its citizens. Through public and private partnerships, the City has added the Riverwall, Owensboro Convention Center, Smothers Park, McConnell Plaza, two hotels and made improvements to 2nd Street, Veterans Boulevard and relit the Glover H. Cary Bridge. Revitalization downtown continues with the construction of a third hotel and the City's indoor sports facility.
Enhance Public Transportation • **See Departmental Plan of Action: Transit**	Quality public transportation is vital to a growing city and its residents. The City's goal is to increase ridership and provide the public with safe and reliable transportation. Safe, reliable transportation enhances citizen's daily lives, allowing them to be more independent and self-sufficient. The City will continue to upgrade the transit fleet and stations, adding additional bus shelters, benches, and solar lighting to improve service and security.
First-Class Public Safety • **See Departmental Plan of Action: Fire, Police**	Public safety is the most important task cities face. The City believes public safety is paramount for its citizens and economic development. The City is committed not only to reducing and preventing crime, but to building a strong, cohesive, participatory community. An emphasis continues to be placed on providing police, fire and dispatch the necessary tools and resources to maintain first-class public safety. Fire Stations #1 and #3 are undergoing renovations. Construction of the Walter Freeman Training Center and Owensboro Police Department Training Center are complete. The Owensboro Police Academy hosted its first class of recruits and two additional officers were added as trainers.
Increase Cybersecurity • **See Departmental Plan of Action: IT**	The world relies on technology, and the City is dedicated to safeguarding its systems and data from damage and security threats. To ensure robust protection, the City implements a comprehensive range of security measures, including endpoint security, threat intelligence, and 24/7/365 cyberattack response services utilizing XDR technology, multi-factor authentication, VPN remote access, and stringent password policies. Additionally, third-party consultants conduct annual penetration and vulnerability testing. All employees are required to participate in cybersecurity training, which includes online courses and random phishing tests.
Improve Transparency and Communication • **See Departmental Plan of Action: Administration, Engineering, Finance, Parks, Police, Property Maint., Transit**	Transparency and communication are important for promoting accountability and effective information sharing. The City strives to provide easy access to information concerning decisions made, money spent, and services offered. Utilizing social media, news, websites, radio and public meetings, the City keeps citizens informed and continually seeks new ways to enhance transparency and communication.
Promote Tourism & Economic Development • **See Departmental Plan of Action: Administration, Engineering, Facilities Maintenance, Parks, Property Maintenance, Street, Sanitation**	Tourism is an important tool which can promote private investment, economic growth and increase employment opportunities and earnings. The City prioritizes tourism and economic development through incentives, public-private partnerships and exchange of ideas. The City hosts, markets and promotes multiple civic events. To promote sports tourism, the City began construction of a new indoor sports facility. The City plans and invests in economic development in an effort to encourage growth and expansion of new and existing businesses.
Strengthen and Enhance Neighborhoods • **See Departmental Plan of Action: Administration, Central Dispatch, Fire, Parks, Police, Property Maintenance, Street**	Neighborhoods are the heart of a community. The City actively works to strengthen neighborhoods by enhancing infrastructure, enforcing codes, improving walkability, and ensuring connectivity to local amenities. Additionally, the City supports neighborhood alliances and promotes increased homeownership. This is achieved through the utilization of Community Development Block Grants (CDBG) and HOME Program funds, which are dedicated to fostering vibrant, livable, and sustainable neighborhoods. It is the City's goal to create a cohesive community where residents thrive and take pride in their neighborhoods.
Sustainable City Government • **See Departmental Plan of Action: Engineering, Facilities Maintenance, Finance, Garage, Personnel, Sanitation, Transit**	A sustainable city government is one that lives within its means, prepares for unforeseen changes and looks toward the future. The City of Owensboro works to achieve this by maintaining adequate revenues, keeping well-maintained facilities and infrastructure, providing services to citizens in a cost-effective way, looking toward ecofriendly options and maintaining a high-quality, diversified workforce. The City also engages in long range financial planning strategies to ensure future success.

- ❖ The strategic goals reflected above were developed through a variety of meetings and discussions throughout the year, more formally in the months of December and January by the Mayor, Board of Commissions and city management.
- ❖ These strategic goals support the City's Mission Statement as outlined on page 6.
- ❖ The departmental goals, as reflected in the respective departmental objectives, support the strategic goals.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Owensboro
Kentucky

For the Fiscal Year Beginning

July 01, 2024

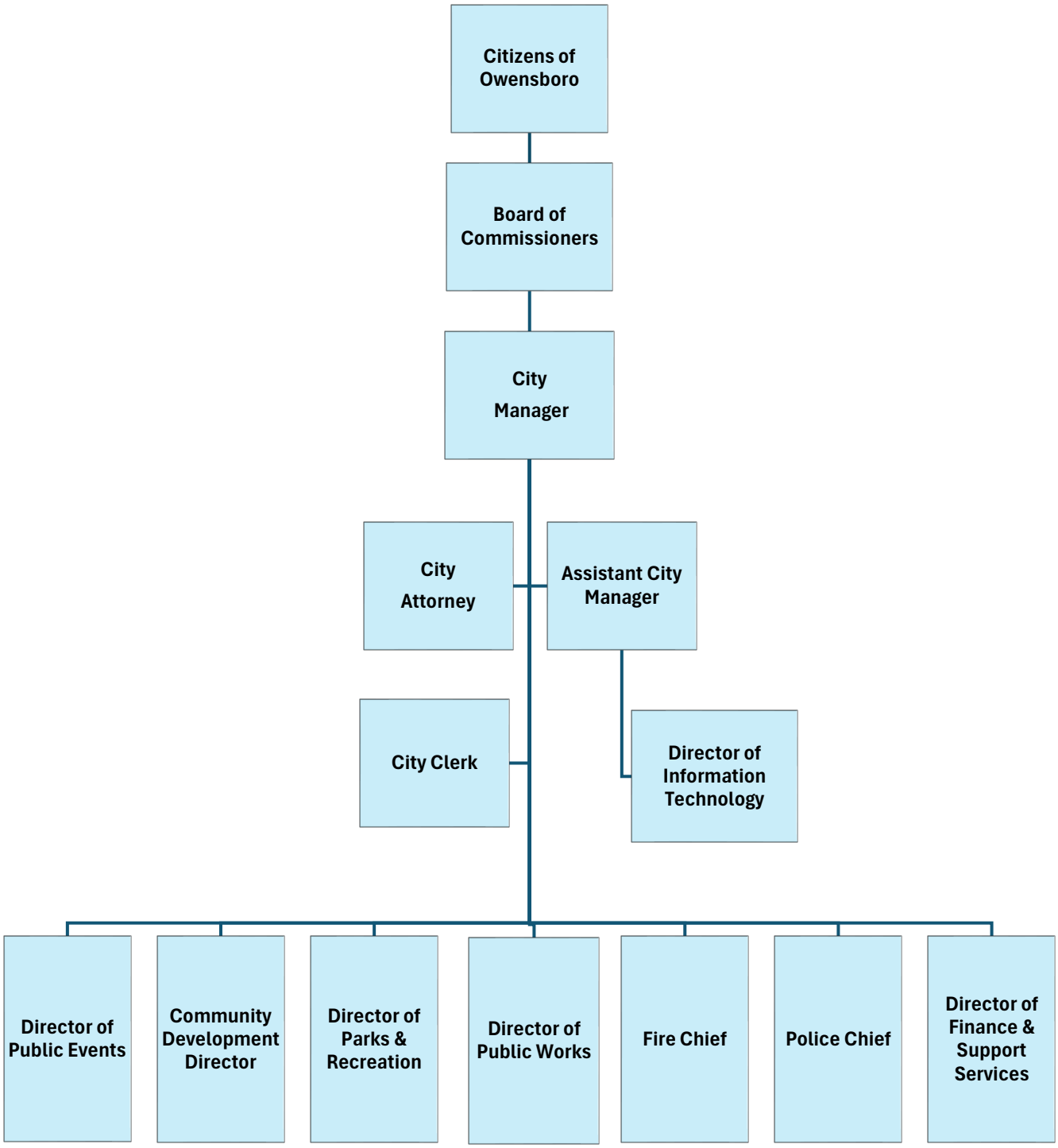


Executive Director

CITY OF OWENSBORO

ORGANIZATION CHART FISCAL YEAR 2025-2026

General Fund (001)



DIRECTORY OF PUBLIC OFFICIALS
FISCAL YEAR 2025-2026

ELECTED OFFICIALS

Mayor Tom Watson

Commissioner Bob Glenn (Mayor Pro-Tem)

Commissioner Curtis Maglinger

Commissioner Sharon Nesmith

Commissioner Jeff Sanford

APPOINTED OFFICIALS AND DEPARTMENT HEADS

City Manager	Nate Pagan
Assistant City Manager	Lelan Hancock
City Attorney	Mark Pfeifer
City Clerk	Beth Davis
Director of Finance & Support Services	Angela Waninger
Director of Public Works	Stephen Franklin
Fire Chief	James Howard
Police Chief	Art Ealum
Director of Parks & Recreation	Amanda Rogers
Director of Community Development	Abby Shelton
Director of Information Technology	Jeff Bell

CITY BOARDS AND COMMISSIONS

Apollo Area Alliance

Bruce Houp	Carla King	Curtis King
Suzette Maglinger	Woody Maglinger	Loretta Schell
Rob Schell	Anita Scrivner	

Audubon-Bon Harbor Alliance

Bryant Bell	Patricia Carmon	Barbara Clites
Diana Pyle	Todd Self	

Citizens Advisory Committee on Community Development

Rafe Buckner	Bruce Houp	Daisy James
Joanne Kendall	Bobby McCormick	Anne Mulligan
Cecil Phillips	Titus Willis	

City Employee Pension Fund Board (Closed)

Josh Bachmeier	Donnie Brey	Laura Chapman
Beth Davis	Curtis Maglinger	Jeff Sanford
Angela Waninger	Tom Watson	

City Utility Commission

JT Fulkerson	Suzy LaMar	Tom Maddox
Paul Martin	Landon Tong	

Civil Service Commission

Carlie Brown	Blake Edge	Keith Ellis
Steven Englehardt	Joanne Kendall	

Dogwood Azalea Alliance

Corinne Arcuri	Mona Hamilton	Zach Heil
David N. Roberts	Kelsey Sadler	Cheryl Sansom
Mary Anne Steele	Carrie Wilkerson	

Dugan Best Alliance

Quentin Coleman	Janie Fenwick	Lekisha Hall
Charles Hatchett	Andrea Johnson	Bobby McCormick
Cecil Phillips	Deborah Street	

Midtown East Alliance

Mike Chann	Gerrimy Keiffer	Lisa Leonard
Heath Stone	Mary Weaver	

Northwest Alliance

Rafe Buckner	Kathleen Calhoun	Marshall Coleman
Sheila Crowe	David Curry	Michael Johnson
Justin Kline		

Old Owensboro Neighborhood Alliance

Schuyler Glahn	Christara Lee	John Ross Martin
Amy Matheny	Brooke Matheny	

Owensboro Historic Preservation Board

Gary Adams	Ed Allen	Kathryn Burlew
Aaron Kizer	Louise Young	

Owensboro Housing Authority Board

Tonya Barr	Deborah Fillman	Rita Moorman
Rick Searcy	Alicia Storm	

Owensboro Human Relations Commission

Rafe Buckner	Anthony Cobb	Anita Jackson
Alondra Johnson	Christopher Johnson	Dava Kelly
Ramon Muniz Sarmiento	Lee Nuckols	Veena Sallan
Mary Anne Steele	Eunice Taylor	Jennifer Vogel

Owensboro Municipal Improvement Corporation

Nate Pagan	Mark Pfeifer	Angela Waninger
Tom Watson		

Owensboro Riverport Authority Board

William Barron	JT Fulkerson	Lelan Hancock
Ashley Knight	Rod Kuegel	Jacob Reid

Owensboro Sister Cities and Regions, Inc.

Karen Campbell	Ashley Gendek	Beck Glenn
James Howard	Robin Joska	Ross Leigh
Steven May	Leigh Ann Tipton	Michael Vanover
Tom Watson	Kelia West	Elaine Wright
Katherine Zboril		

Owensboro Tourist & Convention Commission

Andrea Benke	Brandon Dukes	Eric Farmer
Steve Johnson	Ashtyn Redmon	Tim Ross
Angela Waninger		

Parks Advisory Board

David Curry	Paula Hayden	Reggie Helm
Scott Ingram	Jonathan Patton	Larry Roberts II
CW Williams		

Police & Firefighters' Retirement Fund Board (Closed)

Art Ealum	Charles Hayden	Angela Waninger
Tom Watson		

Property Maintenance Code Enforcement Board

Joey Burshears	Lisa Fulkerson	Glenn Morrison
Stacey Singh	Samuel Tandy	

Senior Community Center of O-DC Board

Jennifer Burke	Bill Cooper	Melinda Cornell
Elaine Grant	Rick Latanzio	Brenda Nesmith
Armando Ortiz	Mike Robinson	Mark Schmidt
Cindy Sheriff	Pam Smith-Wright	Patti Taylor
Joe Terry	CW Williams	Lora Wimsatt
Tina Wright		

Seven Hills Alliance

Wanda Cooper	Dinah Crowley	Jessica Jones
David Norris	Melinda Schoenwald	Kaye Yeiser-Taylor

Shifley-York Alliance

Debbi Barker	Miranda Barker	Paula Clark
Scott Gilliam	Terri Hedges	Tracey Bivens-Helm
Reggie Helm	Eric Houtchen	Timothy Scheidegger

HISTORICAL STAFFING BY FUND/DEPARTMENT

Fund	Page Number	FYE 2024	FYE 2025	FYE 2026	FYE 2024	FYE 2025	FYE 2026
		Full-Time			Non Full-Time		
General Fund							
Administration (no change)	67	11.00	12.00	12.00	7.00	5.00	5.00
Community Development (no change)	67	2.00	2.00	2.00	0.00	0.00	0.00
Information Technology/GIS (no change)	81	14.00	14.00	14.00	2.00	2.00	2.00
Finance (no change)	93	17.00	17.00	17.00	5.00	5.00	5.00
Human Resources [1]	97	5.00	6.00	6.00	2.00	0.00	0.00
Parks/Recreation [2]	135	16.00	16.00	16.00	190.00	196.00	195.00
Police [3]	101	120.00	122.00	124.00	13.00	11.00	11.00
Central Dispatch (no change)	115	28.00	28.00	28.00	8.00	8.00	8.00
Fire [4]	129	100.00	101.00	101.00	2.00	0.00	0.00
Property Maintenance (no change)	195	1.50	1.50	1.50	1.40	1.40	1.40
Engineering (no change)	181	10.125	10.125	10.125	5.00	5.00	5.00
Street Division (no change)	186	17.675	17.675	17.675	0.00	0.00	0.00
Total General Fund		342.30	347.30	349.30	235.40	233.40	232.40
Facilities Maintenance (no change)	199	23.625	23.625	23.625	0.00	0.00	0.00
Garage (no change)	215	8.10	8.10	8.10	0.00	0.00	0.00
Sanitation (no change)	221	28.975	28.975	28.975	1.60	1.60	1.60
Stormwater (no change)	192	4.00	4.00	4.00	0.00	0.00	0.00
Transit (no change)	235	25.00	25.00	25.00	6.00	6.00	6.00
Total City		**432.00**	**437.00**	**439.00**	**243.00**	**241.00**	**240.00**

EXPLANATIONS OF STAFFING CHANGES

[1] Reclassed (1) Administrative Aide to a Recruiting & Outreach Coordinator.

[2] Reduced (1) non full-time Pool Attendant at Combest.

[3] Added (2) full-time officers to Police Support Services division.

[4] Reclassed (6) Firefighter positions to Fire Driver/Engineers positions.

ORDINANCE 6-2025

AN ORDINANCE ADOPTING AND APPROVING THE ANNUAL BUDGET OF THE CITY OF OWENSBORO, KENTUCKY, FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, AND APPROPRIATING THE REVENUES TO THE VARIOUS DEPARTMENTS OF THE CITY AS SET FORTH HEREIN.

WHEREAS, in accordance with the provisions of KRS 91A.030, the 2025-2026 Annual Budget for the City of Owensboro, Kentucky, for the fiscal year beginning July 1, 2025, and ending June 30, 2026, has been prepared. A Budget Overview is attached hereto; and

WHEREAS, said Budget was submitted to the Board of Commissioners and examined by said Board; and

WHEREAS, the Board of Commissioners fixed the date of June 3, 2025, at 4:45 p.m., CDT, in the Commission Chambers at City Hall for a public hearing on the proposed Budget prior to its official adoption; and

WHEREAS, KRS 91A.030 requires the passage of an annual appropriation ordinance based on the annual Budget; and

WHEREAS, this Ordinance grants such authority to take such action as is necessary to administer the appropriations, rates that support such appropriations and directives contained herein.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF OWENSBORO, KENTUCKY, AS FOLLOWS:

Section 1. The estimated revenues and fund balances set forth in the 2025-2026 Budget of the City of Owensboro are hereby appropriated to the various departments of the City of Owensboro for the fiscal year beginning July 1, 2025, and ending June 30,

2026, in the amount of $163,560,522, inclusive of Internal Service Funds, for the various purposes designated in the 2025-2026 Annual Budget.

Section 2. The 2025-2026 Annual Budget is hereby approved and adopted by the Board of Commissioners. A Budget Overview is attached hereto and copies of said Budget will be available when printed by the office of the Director of Finance and Support Services.

Section 3. All existing appropriations will lapse at the expiration of June 30, 2025, with the exception of outstanding encumbrances, which will automatically be adjusted to current year from prior year budgets, and incomplete multiple-year capital project balances, which will automatically be re-appropriated.

Section 4. This Ordinance shall take effect and be in full force immediately upon its final passage, approval and publication as required by law.

Section 5. The Mayor, City Manager, City Attorney, Director of Finance and Support Services, and their designees as applicable, are hereby authorized to execute all contracts, deeds, titles, purchase orders, agreements and other documents deemed necessary to facilitate the projects, requirements, obligations and expenditures contained in or derived from the 2025-2026 Annual Budget as found herein and as may be amended by the Board of Commissioners from time to time.

Section 6. The provisions of this Ordinance are hereby declared to be severable, and if any section, phrase or provision shall for any reason be declared invalid, such declaration of invalidity shall not affect the validity of the remainder of this Ordinance.

INTRODUCED AND PUBLICLY READ ON FIRST READING, this 20th day of May, 2025.

PUBLICLY READ AND FINALLY APPROVED ON SECOND READING, this 3rd day of June, 2025.

Thomas H. Watson, Mayor

ATTEST:

Beth Davis, City Clerk

CITY OF OWENSBORO, KENTUCKY
ECONOMIC & DEMOGRAPHIC FACTORS

Date of Incorporation:	1817
Form of Government:	City Manager/Commission
Land Area (Square Miles)	21.67
Land Use Percentages –	
Agricultural	8.3%
Business	15.5%
Industrial	18.8%
Professional/Service	9.8%
Residential	47.6%
Miles of Streets	254.54
Miles of Sidewalks	241.14
Population	60,112
Families	14,530
Caucasian	80.2%
Black or African American	6.4%
American Indian and Alaska Native	.2%
Asian	3.1%
Hispanic or Latino	5.4%
Persons reporting two or more races	3.6%
Some other race alone	1%
Population by Age –	
Median Age	37.7
<5 years	6.6%
5 to 9 years	6.9%
10 to 14 years	6.1%
15 to 19 years	6.5%
20 to 24 years	7.3%
25 to 34 years	13.8%
35 to 44 years	10.9%
45 to 54 years	11.5%
55 to 59 years	5.9%
60 to 64 years	6.1%
65 to 74 years	10.2%
75 to 84 years	5.4%
85 years and over	2.8%

Population by Education Attainment –	
Less than 9th grade	3.9%
9th to 12th grade, no diploma	6.3%
High school graduate (incl. GED)	34.5%
Some college, no degree	20.0%
Associate's degree	9.8%
Bachelor's degree	15.2%
Graduate or professional degree	10.2%
Median Value- Owner-Occupied Housing	$162,900
Occupied Housing Units	25,181
Vacant Housing Units	2,033
Homeowner Vacancy Rate	1.7%
Rental Vacancy Rate	5.7%
Average Household Size	2.31
Median Income	$36,537
Median Household Income	$53,295
Persons Below Poverty Level	19.9%
Estimated Employment – as of April 2025	
Daviess County	46,693
Owensboro MSA (Daviess, McLean, Hancock)	50,554
Unemployment Rates – as of April 2025	
Daviess County	3.9%
Owensboro MSA (Daviess, McLean, Hancock)	4.0%
Kentucky	4.4%
United States	3.9%

City Employees

Full-time	439
Part-time and Temporary	240

Police Protection

Number of Stations	1
Number of Officers	112
Number of Crossing Guard Posts	5

CITY OF OWENSBORO, KENTUCKY
ECONOMIC & DEMOGRAPHIC FACTORS

Fire Protection

Number of Stations	5
Training Center	1
Number of Firefighters	100

Electric Utility

Number of Street Lights	9,645
Number of Traffic Signals	126

Water Utility

Number of Users	25,580
Annual Consumption (mil)	3,831
Miles of Distribution	332

Regional Water Resource Agency
Wastewater Services for Owensboro & Daviess County, KY

Sewer Utility Capacity (millions of gallons/day)

Westside Treatment	19.0
Eastside Treatment	6.8

City Public Schools

Elementary Schools	5
Middle Schools	2
High Schools	3
Preschools	2

Parks & Recreation

Number of Parks	25
Acres of Parkland	960
Number of Swimming Pools	2
Number of Tennis Courts	38
Number of Pickleball Courts	4
Number of Golf Courses	2

Other Recreational Facilities

Convention Center	1
Sports Arena	1
Ice Arena	1
Dog Park	1
Performing Arts Center	1
Senior Center	1
Recreation Center	1
Baseball/Softball Complex	1
Ball Diamonds	14
Youth Football Fields	4
Youth Soccer Fields	11
Number of Basketball Courts	12
Number of Museums	3

CITY OF OWENSBORO
GENERAL INFORMATION

The City



Owensboro, originally known as Yellow Banks (due to the color of the soil along the Ohio River banks), was first settled in 1797. By 1810, David Morton had opened a general store and the settlement population grew to 100 by 1815. An 1817 Act of the Kentucky Legislature incorporated the town as "Owensborough," later shortened to "Owensboro." The Owensboro area has grown steadily while retaining the "small town quality" of a friendly city. Owensboro ranks as Kentucky's fourth largest city in terms of population and is the industrial and cultural capital of western Kentucky.

Owensboro received two top ten rankings in *Site Selection Magazine's* 2024 Governor's Cup, for Total Project Count and Projects Per Capita. In the July/August 2022 issue of *Business Facilities Magazine*, Owensboro was ranked #6 in the listing of America's Top 10 Manufacturing Hubs. *Site Selection Magazine* ranked Owensboro 3rd Best for Economic Development in 2020. A 2017 *USA Today* article ranked Owensboro #11 in the country for percentage of new mortgages being closed by millennials (those entering adulthood since 2000), citing our recent downtown makeover as one of the factors attracting this demographic. In 2013, Owensboro was named an All-American City (one of only ten communities selected nationwide) by the National Civic League. *Forbes* magazine ranked Owensboro #6 on their 2013 "Best Small Cities For Jobs" and #62 "Best Small Places for Business and Careers," including #24 in job growth and #37 ranking for "Low Cost of Doing Business." Other recent national honors include recognition of the high quality of life and the good environment for raising a family.

Location

Owensboro, the county seat of Daviess County, Kentucky, lies on the southern banks of the Ohio River, one of the nation's major waterways. Part of the western Kentucky coalfield region, Owensboro is located 32 miles southeast of Evansville, Indiana, 123 miles north of Nashville, Tennessee, and 109 miles southwest of Louisville, Kentucky. An improved section of U.S. Highway 231 in southern Indiana, a recently expanded Owensboro bypass, and I-165 complete a four-lane direct link through Owensboro from Interstate 64 in Indiana to Interstate 65 in southern Kentucky.



Industry and Economic Development

Owensboro has emerged as a major economic hub of western Kentucky, attracting major manufacturing processors in industries such as aluminum, automobile parts, uniforms, paper, food, tobacco, and alcoholic beverages. Locally produced goods include automobile frames and parts, electronics, plastics, wire, spaghetti sauce, bourbon, and various tobacco, food, and paper products. Biodiesel ethanol is locally produced from soybeans grown in the area, and Owensboro has emerged as an international leader in biotechnology research. A large mortgage processing firm and two natural gas transmission corporations also call Owensboro home. A large utility company has recently completed construction of its new corporate headquarters in the downtown area, creating a $100 million-plus impact on the community, with 120 employees and an annual payroll of $14 million a year. The same company has also begun construction on a new $30 million operations center on the west side of town with an additional 145 jobs.

The City is active in promoting economic development, as new developmental job growth is necessary to ensure the continued stability of the City's revenue base. Economic indicators and trends reflect growth in the area's economy and workforce compared to the previous year. As of April 2025, area employment over the prior twelve months averaged 44,195, an increase of 6.9% from the prior year average. The April 2025 unemployment rate was 3.9%, lower than the prior year rate of 4.3%, and slightly lower than the State rate of 4.4% and the same as the U.S. rate of 3.9%. The total number of Owensboro Municipal Utilities active water and electric meters was slightly higher and has been steady for several years, with much of the recent construction in the city occurring in areas served by Kenergy and the local water district. The rate of construction of new single-family housing increased by almost 65% from the prior year. The value of new non-residential projects decreased about 61% from last year's total.

The City of Owensboro pursues an aggressive annexation policy to ensure continued growth and development. Much of the City's long-term industrial growth potential lies in the Carter Road/Airport Corridor, anchored by the 400-acre MidAmerica Airpark. The City coordinated with the Greater Owensboro Economic Development Corporation to complete MidAmerica Airpark, which includes Airpark and Unifirst Drives and extensions of Tamarack Road and Southtown Boulevard. This has proven to be a valuable tool for attracting new industry to Owensboro. In recent years, a local expansion to the Airpark of a national mortgage processing company brought over 800 jobs to three new buildings. The Owensboro-Daviess County Regional Airport has completed facility and terminal expansions valued at over $40 million. Direct flights to Chicago make Owensboro a hub for convenient and cost-effective transportation, and round-trip daily flights from Owensboro to Chicago serve a vital connection to cities nationwide. The overall outlook for the area's economy remains bright due to its diversification.

In recent years, the City completed construction of a $40 million Riverfront Development project which was funded mostly through a federal grant. The project included a river wall, a signature fountain, children's playground and spraypark, and significant additional green space for Smothers Park. In 2015, this "Lazy Dayz" playground was named the #1 playground in the world by the Landscape Architects Network, one of the 10 best playgrounds in the United States by USA Today, and 18th best playground in America by Early Childhood Education Zone.





The City completed a $99 million downtown redevelopment and revitalization project, partnering with Daviess County Fiscal Court in the development and financing of this project, with the City sponsoring $79 million of the project and the County sponsoring the remaining $20 million. A $55.5 million convention and events center overlooking the Ohio River opened in January 2014, and shortly thereafter two privately-developed hotels with 270 total rooms opened nearby at a total cost of over $35 million. Nearby ground has been broken on a $50 million 5-story third hotel/apartment/parking complex which is scheduled to bring another 121 hotel rooms, 180 apartments, and 245 parking garage spaces to this area of downtown.

A new 437-space parking garage opened in November 2018 to serve parking needs of the convention center and the nearby hotels. Other new construction in the area includes a corporate headquarters and multiple residential buildings on available riverfront property, with additional property available for future development. In 2015, *Southern Business & Development Magazine* included Owensboro on their list of "10 Great Southern Downtowns That Are Worth A Visit."

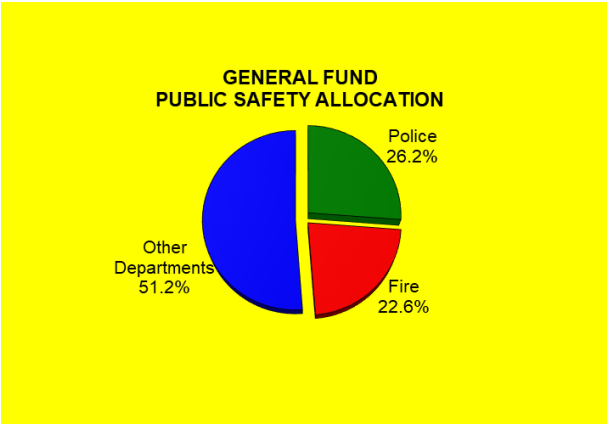
In 2018, the City activated two separate Tax Increment Financing (TIF) project areas in partnership with the Commonwealth of Kentucky. The Downtown Riverfront TIF project continues revitalization of downtown through public and private investment expected to reach $153.9 million. The Gateway Commons TIF project on 208 acres of annexed land includes total investment of $198.9 million and is projected to generate $128.6 million of eligible state and local tax revenues over a 20-year period.

Communications

The citizens of Owensboro and surrounding counties are served by the Owensboro *Messenger-Inquirer* daily print newspaper service and online daily news source the *Owensboro Times*. The Owensboro area is served by many radio stations and by affiliate stations of the four major television networks (ABC, CBS, FOX, and NBC). Cable television service is provided by Spectrum. Owensboro is home to a United States Post Office, with branch offices throughout the City.

Public Safety

The City is committed to excellence from its Police (OPD) and Fire (OFD) Departments. Emergency response times average 4.21 minutes for OPD and 3.10 minutes for OFD, in accordance with the National Fire Protection and United States Insurance Service Offices recommendations. Our combined City-County Central Dispatch Center helps ensure efficient and effective Public Safety dispatch services throughout the county. This chart illustrates General Fund expenditure percentages for public safety and all other departments, not including capital projects funding. Police and Fire account for 48.8% of the General Fund expenditure budget.



Education

Quality education is a priority for the City of Owensboro. Education facilities in the area abound, with city, county and parochial school systems providing elementary, middle and high school students with quality education. The average student-teacher ratio for these systems is 20-25:1.

The Owensboro Community and Technical College, an institute for higher learning, offers two-year Associate of Arts and Science degrees, several doctoral degree programs via telecommunications and vocational education.

Brescia University and Kentucky Wesleyan College are four-year education institutions offering Bachelors of Science and Art degrees. Graduate programs are offered locally by Brescia, Western Kentucky University and Murray State University. Western Kentucky University-Owensboro offers a host of undergraduate and graduate degree programs on their recently expanded Owensboro Campus. These programs provide area residents with the opportunity to earn post-graduate degrees without leaving the city.

Owensboro is proud of the Ford Government Gallery located at the Owensboro Museum of Science and History. The late Senator Wendell H. Ford, who was a local resident, donated memorabilia from his long political career to the Gallery. The Gallery includes a replica of his Senate office, a rotunda, and a 70-seat “Senate chamber” used for community, school meetings and lectures. It is equipped with computer and television connections to Washington, D.C. and Frankfort, KY.

Medical Facilities



Owensboro Health is a community-based, not-for-profit regional health system covering 18 counties in Western Kentucky and Southern Indiana. The health system’s mission is to heal the sick and to improve the health of the communities it serves, a population of nearly 400,000 people. Its $385 million state-of-the-art flagship hospital facility (licensed for 477 beds and pictured to the right) officially opened in Owensboro June 1, 2013. It also operates separate Kentucky hospitals in Greenville and Leitchfield, as well as additional Healthplexes to serve the communities of Henderson, Madisonville and Powderly.

Owensboro Health Regional Hospital (OHRH) offers a variety of medical services, and patients consistently benefit from quality care. OHRH was rated among the Top 10 Employers on the Forbes list of America’s Best-in-State Employers 2023 list. US News & World Report named OHRH a 2022-2023 High Performing Hospital, the highest rating available for the care of heart attacks, strokes, COPD and kidney failure. OHRH also earned the 2019 Excellence in Healthcare Facilities Management Award—the first time a Kentucky hospital has ever received this award. Owensboro Health was one of only two recipients of the 2019 Strata Decision LEAP (Lead, Excel, Achieve, and Progress) Award, recognizing healthcare organizations for outstanding performance in the areas of finance and strategy to benefit both their organization and the communities they serve. In recent years, OHRH has been ranked in the top 5 percent for clinical excellence by Healthgrades, a leading

healthcare rating firm, including top 2 percent for 2014. Among many services and accomplishments, Owensboro Health also leads two key initiatives for cancer research in the Owensboro region. The Owensboro Health Mitchell Memorial Cancer Center is accredited as a Comprehensive Cancer Center, the highest endorsement awarded to any community hospital from the Commission on Cancer of the American College of Surgeons, confirming that Owensboro Health provides the highest level of care in the diagnosis and treatment of cancer. OHRH just celebrated the fifthteenth anniversary of its Level III Neonatal Intensive Care Unit (NICU), which is the largest of its kind in the region and can tend to babies of any weight born as early as 27 weeks of gestation.

Recreation and Culture



The new, high-tech public library serves the community well with a collection of 197,000 books, 28,000 audio and DVD items, a digital collection of over 55,000 items, and access to 31 online databases. Owensboro Museum of Science and History maintains community interest in the natural sciences and area history. Art lovers benefit from the Owensboro Museum of Fine Art, which now features an Atrium Sculpture Court, a restored Civil War-era mansion, a priceless collection of German stained glass windows, and the Kentucky Spirit Galleries. These institutions are recognized as being among the finest in western Kentucky. In Fall 2018, the Bluegrass Music Hall of Fame & Museum moved into a new $15.4 million facility in downtown Owensboro.



Owensboro offers wide ranges of recreational and cultural activities to its citizens, who enjoy everything from fishing on nearby lakes to live performances of the Owensboro Symphony Orchestra, one of the finest in the state. Municipal parks provide areas for picnicking, family gatherings, golf, hiking, tennis, softball, football, soccer, fishing, and just plain relaxing. Other water sports may be enjoyed on the Ohio River. Whether walking, running or biking for fun or exercise, the City's Greenbelt offers a safe route for its residents and visitors.

The City maintains two swimming pools and three sprayparks (shallow water play areas specially built for small children). Cravens Pool was renovated and reopened in the Fall of 2024. Legion Park is one of our community's finest parks and includes a spraypark, basketball courts, a foot soccer court, a walking trail, a dog park, two covered shelters perfect for gatherings and family reunions, and one of the city's best playgrounds. This playground was recently updated with GameTime equipment including over 80 play options and a zipline. Adult fitness equipment is located adjacent to the playground so adults can get fit while their children are playing.



As previously mentioned, Smothers Park was greatly expanded and enhanced with additional green space, a signature fountain, and a large children's playground/ spraypark complex as part of a recent Riverfront Development Project. This is connected to the new riverfront convention center area by the Mitch McConnell Plaza and Walkway, also a recent addition. Owensboro is indebted to Senator McConnell for his loyalty and dedication to the City and its ambitious riverfront projects. The City has dedicated the plaza and walkway in his honor.

The RiverPark Center, a 100,000 square foot performing arts and civic center, boasts a 1,500 seat multi-purpose auditorium, an experimental theatre, a riverfront plaza, an open-air courtyard, and meeting/reception rooms. Each year, the RiverPark Center hosts hundreds of performance and civic events. Other community activities include music, theatre and art. Cultural activities play a major role in the everyday lives of Owensboro's residents. The City funds many cultural agencies in part.



Friday After 5 is a weekly series of free outdoor concerts held on the riverfront beginning at the RiverPark Center and continuing west over several city blocks past the convention center to the Holiday Inn Riverfront. The event began in 1996 with ten weekly Friday evening concerts. It has grown to a summer-long signature event for the tri-state area hosting more than 70,000 visitors and runs from May to September. The festival includes live bands, interactive events for families, entertainment and crafts each Friday after 5:00 p.m. until 11:30 p.m.

Owensboro hosts many festivals throughout the year. Each festival is unique and designed for the whole family. The largest of these is BBQ & Barrels, formerly known as the International Bar-B-Q Festival, which is hosted on the Ohio Riverfront in May of each year. Owensboro has over 150 years of barbecuing experience and boasts of being the Bar-B-Q Capital of the World. The BBQ & Barrels Festival is packed with food, music, dance, and a variety of vendor booths. The Bluegrass Music Hall of Fame & Museum's annual ROMP Fest draws thousands of music lovers to its 4-day event each summer, celebrating the roots and branches of Bluegrass music.

The Fourth of July ushers in Owensboro's next big celebration, with festivities and family fun. The celebration begins with live music and concludes with a large firework show on the riverfront. In addition, there are three locations throughout the City with simultaneously launched fireworks where spectators listen to the soundtrack of the choreographed show. Various other festivals are celebrated during the year, including Pumpkin & Pickles and Harvest Festivals each fall.

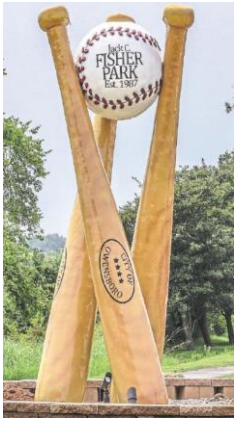
Owensboro organizes a variety of events to help people connect and get involved. The City has sponsored an airshow in late summer at the airport and over the downtown riverfront. Both the U.S. Navy Blue Angels and the U.S. Air Force Thunderbirds have been featured performers at this airshow, with the Blue Angels making their third appearance in 2024. August 2022 saw the return of the Owensboro Hydrofair, featuring hydroplane races on the Ohio River at Owensboro for the second time since the late 1970's. New for 2025 will be Illuminate, an art and light experience throughout downtown with a nightly drone show.

Owensboro has been awarded the designation of Sports Illustrated "Sportstown" as the state's top location for community sports and recreation. As a City representative at the time was quoted in the Sports Illustrated article: "Sports are a huge focus here in Owensboro and we try to appeal to everyone at all stages of life — from t-ball to adult softball to activities for seniors. Our goal is to help residents have a positive, lifelong relationship with sports." Owensboro is continuing to promote this goal with the new Indoor Sports Facility. This 80,000 square foot facility will have seven basketball courts that will be adaptable for other sports, including volleyball, cheerleading, pickleball, futsal, and archery. The Indoor Sports Facility is expected to open by June 2026. The City of Owensboro works to drive sports and recreation tourism, hosting events and tournaments, resulting in an average of $11-$17 million in economic impact annually.

The Owensboro Sportscenter, a 5,000-seat, air-conditioned auditorium/arena, is home to local high school and college basketball. The City has several times hosted the NCAA Division II Men's "March Madness" Basketball Tournament and the Kentucky 3rd Region Boys' and Girls' High School Basketball Tournament at this site.

Owensboro high schools participate in all major team sports offered by the Kentucky High School Athletic Association, and often at least one of these schools is in serious contention for state champion for various sports. Owensboro High School won its fourth boys high school state basketball championship in 2015. The Owensboro Rampage high school ice hockey team won Kentucky High School Hockey League state titles in 2012, 2016, 2020, 2021, 2022 and 2024.

The Kentucky Wesleyan College basketball team has been referred to as the "UCLA of Small College Basketball." The Panthers have historically been a perennial powerhouse in NCAA's small college basketball ranks and have won eight NCAA II National Tournaments.



The Owensboro softball complex, located in Jack C. Fisher Park, has been the site of more than 30 national level softball and baseball world series' and championships since 2001. The complex is a multiple recipient of the NSA Outstanding Park Award, and the City has received the ASA James Ferrall Award of Excellence on tournament operations multiple times since 2001. The City successfully hosted the three largest Amateur Softball Association's (ASA) National Championships in the history of the ASA, each with more than 140 teams participating.

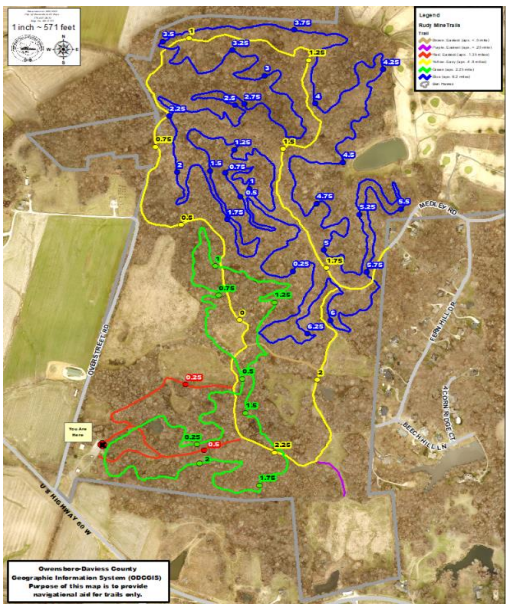
The Owensboro Parks and Recreation Department, in partnership with Owensboro Catholic High School, was awarded the honor of hosting the KHSAA Girls Fast Pitch Softball State Championship in 2004, 2005, and 2008 through 2018. Anything more than a three-year award to the same host community is

unprecedented in the history of the event, and the renewal for eleven consecutive years speaks volumes regarding the caliber of our facilities and staff. The Owensboro Catholic Lady Aces have earned five state fast-pitch softball titles since 1998.

On weeknights throughout the season, the softball complex is home to 450 youth t-ball players, 100 youth baseball players, and 1,200 adult softball players. These leagues are coordinated by the Owensboro Parks and Recreation Department. A $2.95 million makeover of the softball complex was completed in 2020, including a new sign, ticketing entrance, batting cages, playground, and expanded parking. The fields now have improved drainage systems and synthetic turf infields, making them much easier to maintain for continued play and allowing for use the majority of the year. The complex has seen growth in both the amount of tournaments hosted and organizations utilizing the facilities.



All Owensboro residents (children, teens, adults, and seniors) have many recreational options, including golf, tennis, pickleball, softball, volleyball, ice-skating, soccer, football, baseball, street soccer, and basketball. There are also developmental and instructional programs in t-ball, soccer, cheerleading, tumbling, tennis, golf, tae-kwon do, baseball, softball, volleyball, ice-skating, swimming, and fishing. The City opened its new Edge Ice Arena in August 2009, replacing a facility that had been built in 1963. Owensboro Youth Hockey Association, Inc. is open to youth ages 4-18. The Owensboro Youth Soccer League involves youth ages 6-19 during spring and fall seasons. Recently, one underutilized tennis court was converted to a street soccer facility, which sees much play and has hosted tournaments. Another tennis court has been converted for pickleball, a rapidly-expanding sport similar to tennis. Owensboro Youth Baseball develops young people ages 6-18 in baseball. In 2014, the City opened a new 14,000 square foot Skate Park, and in 2015, a new indoor-outdoor 15-court tennis complex was opened. The United States Tennis Association (USTA) presented the Owensboro Parks and Recreation Department with two awards in 2024, The USTA Southern Outstanding Parks and Recreation Department and the USTA KY Outstanding Parks and Recreations Department Award.



Owensboro's 2010 purchase of Ben Hawes Park from the State of Kentucky allowed for further enhancement of recreational facilities in the area, among them is the Rudy Mines Mountain Bike Trail, 8.2 miles mountain biking and 4 miles of hiking trails and a Soap Box Derby Track. Rudy Mines allows the public to enjoy a little bit of the country on either one of the double track hiking trails. The trails will be revamped in the upcoming budget year to preserve and continue to provide recreational enjoyment for our citizens.

In 2019, the City opened its first dog park on 1.6 acres within Legion Park. The Castlen Dog Park was funded by donations and sponsorships from the public, and it features separate areas for small and large dogs.

The Great Race is a large-scale event that features beautiful vintage cars that "race" from one starting point in America and traverse through 19 different cities and multiple states over the course of nine days. The Great Race started 41 years ago–not as a speed race, but a time/speed/distance rally. Each of the vehicles has a driver and navigator and are given precise instructions each day that detail every move down to the second. They are scored at secret checkpoints along the way and are penalized for each second they arrive either early or late. The course avoids timed segments on interstate highways, opting instead for scenic local, county, and state highways whenever possible through some of the prettiest country in the United States. In this race, the lowest score wins!



During the 2021 event, Owensboro was an overnight stay and Great Race Director Jeff Stumb called it one of the best overnight stops they'd ever seen. In 2024, Owensboro had the distinct honor of hosting the Great Race's kickoff. There were 140 cars, 35 states represented, and international teams from Australia, Japan, Canada and England. The trek covers 2,400 miles and 11 states in total. Our very own local team comprised of Brian Smith and Scott Howard are competing this year in their 1930 Ford Tudor Sedan.



Multi-Cultural

Owensboro Sister Cities and Regions, Inc. (OSCAR) promotes global understanding between our City and other world communities by assisting local governmental entities with proper protocol and reception of foreign dignitaries and visitors. The City and Owensboro Sister Cities hopes to inform and educate the community about international culture, as well as promote the expansion and development of international trade. Owensboro Sister Cities promotes two Sister City communities: Olomouc, Czech Republic, and Nisshin City, Japan. Also, a Sister Region agreement under Sister Cities International has been reached between the Green River Area Development District (GRADD) representing a seven-county area in Western Kentucky and the Olomouc Kraj (Region), comprising thirteen counties in the Central Moravia area of the Czech Republic.

A refugee resettlement agency has had an Owensboro office since 2009 and have assisted over 3,500 refugees that have arrived in Owensboro, the majority from Burma, Somalia, and Afghanistan.

The Government

Owensboro operates under a City Manager form of government. The Board of Commissioners includes our Mayor and four Commissioners. Citizens elect the Commissioners at large on a non-partisan ballot. The Mayor is elected for a four-year term and the Commissioners for two-year terms. The Mayor and Commissioners have equal voting power. The Commission sets the policies that govern the City. It appoints citizen advisory groups that help in the decision-making process. The City Manager is appointed by the Board and is responsible for the day-to-day operations of City employees. Department managers are responsible for their various departments and report to the City Manager.

WHAT IS THE CITY BUDGET?

Every year the City Commission adopts an annual budget for the next fiscal year (the City's fiscal year runs from July 1 through June 30). The annual budget is the City's business and financial plan for the fiscal year serving two purposes: 1) to set goals, objectives, and service levels for the City and 2) to estimate revenues and allocate those funds to the provision of City services to our citizens. When allocating funds, the City considers, among other items, capital budgeting, revenue and expenditure management, cash and investment management, asset management and debt management.

In developing the Annual Budget for revenues, items such as historical trends, forecasted economic activity and development and employment rates are considered. When budgeting for expenditures, the potential for increase to fuel, utilities, health insurance and retirement rates is evaluated, as well as the cost of supplies and services. Competitive salaries are also considered. It is important to remember, revenue and expenditure numbers in the budget are estimates. External factors such as the economy, demographic changes, statuary changes and legislative mandates can affect the degree to which a government is able to achieve its goals.

The Annual Budget supports the City's long-term goals, reflected in the City's Financial Long-Range Plan. The Long-Range Plan is a helpful tool in forecasting and maintaining adequate reserves to protect the City from future unknowns. The Long-Range Plan is a living document which is monitored regularly and adjusted accordingly.

WHAT ARE "FUNDS"?

The City uses fund accounting to maintain its financial records. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with self-balancing accounts that are comprised of assets, liabilities, fund equity, revenues, and expenditures. There are three categories of funds: Governmental, Proprietary and Fiduciary. For a full discussion of each fund, please refer to pages 36 through 38.

Governmental Funds

Governmental funds support most of the governmental functions. Reporting focuses on the sources, uses and balances of current financial resources. The City's governmental funds are as follows:

Major Governmental Funds:

- General Fund
- Capital Improvement Fund
- Debt Service Fund
- Your Community Vision Fund

Nonmajor Governmental Funds:

- ARPA Fund
- CERS Fund
- Central Dispatch Fund
- Community Development Fund
- Downtown Revitalization Fund
- Downtown Riverfront TIF Fund
- Drug, Property Recovery & Other Police Funds
- Economic Development Fund
- Fire Secondary Employment
- Gateway Commons TIF Fund
- Grants Fund
- Opioid Settlement Fund
- Tourist & Convention Fund

Proprietary Funds

Proprietary fund reporting focuses on changes in net assets, financial position and cash flows. The City's proprietary funds are as follows:

Internal Service Funds:

- Garage Service Fund
- Facilities Maintenance Fund
- Fleet and Facilities Replacement Fund
- Insurance Fund

Enterprise Funds:

- Convention Center Operations Fund
- GIS Fund
- Recreational Fund
- Sanitation Fund
- Sportscenter Operations Fund
- Transit Fund

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The City's fiduciary funds are as follows:

Pension Trust Funds:

- City Employees' Pension Fund
- Police and Firefighters' Pension Fund

Agency Funds:

- County Occupational Tax Fund
- Investment Trust Fund
- School District Fund

HOW IS THE BUDGET PREPARED AND ACCOUNTED FOR?

Staff prepares the budget each year, detailing what is necessary to provide City services for the next fiscal year, identifying department objectives and significant policy issues for City Commission direction. The budget prepared and presented to the City Commission, insures the spending authority proposed by the City Manager carries with it an anticipated level of service. The budget process integrates the managerial task of planning with the quantitative task of presenting expenditure requests for approval. It is inherent in the budget preparation process that department managers, who have the most insight into their operations, be the ones who identify and support their programs, as well as the benefits and costs of those programs. The budget document follows the format of presenting discrete programs (groupings of interrelated functions within a department, such as a division) for analysis and approval by the City Commission.

After delivery of the proposed budget, the City Commission holds public budget hearings in late April or early May to provide the public with the opportunity to make any comments or suggestions regarding the budget. An annual budget is subsequently adopted, formally incorporating in a single document the changes directed during the budget hearings.

HOW IS THE BUDGET AMENDED?

Any changes to the budget once formally adopted must be Commission approved through a budget amendment.

BUDGETARY CALENDAR

CITY OF OWENSBORO

2025-2026 BUDGET CALENDAR

DATE	RESPONSBILITY	ACTION
December – January	Commission	Strategic goal setting and prioritization
January 17	Finance Department	Mail Agency Funding Request Applications
January 23	Finance Department	Review budget process at staff meeting
January 31	Commissioners	Strategic goal planning and long-range planning
January 31	Finance Department	Salary information sent out to departments for review/update
February 7	Finance Department	Utilities, insurance, fuel, computer equipment & software, and cell phone budgets entered by finance
February 11	All Departments	Salary information due back to Finance
February 12	Finance Department	Salary information entered into departmental budgets
February 21	Public Works	Buildings & grounds maintenance, garage, and replacement budget due to Finance
February 25	Finance Department	Buildings & grounds maintenance, garage, and replacement entered by Finance
February 28	Finance Department/ Agencies	Agency Funding requests due

DATE	RESPONSBILITY	ACTION
March 7	All Departments	Submit operating and CIP budget requests to Finance
March 10	Finance Department	Lock down budget files (future budget revisions to be made by Finance)
March 14	Finance Department	Departmental budgets to City Manager for review
March 24-27	City Manager/ Finance Department Managers	Review budget requests with department managers
April 7	All Departments	Budget meeting to review changes with City Manager
April 18	Finance Department	Distribute draft budget to Mayor and Commissioners
April 29	Mayor/ Commissioners	Work session – Budget Presentation
May 20	Mayor/ Commissioners	First reading
June 3	Mayor/ Commissioners	Public hearing, Second reading
By June 28	Finance Department	Prepare adopted budget in final form
By June 28	City Clerk	Publish ordinance adopting budget

BUDGETS AND BUDGETARY ACCOUNTING

The City follows these procedures in accounting for the budgetary data reflected in its financial statements:

- The City Manager has the authority to transfer budgeted funds within departments. Any revision increasing or decreasing total expenditures of a department or fund must be approved by the City Commission via a budget amendment ordinance requiring two readings.

- Governmental fund and fiduciary fund budgets are prepared on a modified accrual basis. This means the obligations of the City are budgeted as expenditures, while revenues are recognized when measurable and available. The Enterprise Funds record expenditures when obligated, while revenues are recognized when earned.

- The Annual Comprehensive Financial Report (ACFR) reflects the City's financial status on the basis of generally accepted accounting principles (GAAP). The City prepares its budget on the same basis as its audited financial statement, with the following exceptions:
    - Compensated Absence Liabilities are recorded as a liability on a GAAP basis, as opposed to being expended when paid on a budget basis.
    - Long-Term Debt principal payments are recorded as a reduction to the outstanding liability on a GAAP basis, as opposed to being expended when paid on a budget basis.
    - Depreciation is recorded as an expense in enterprise funds on a GAAP basis and not reflected in the budget.

- Government-wide, proprietary fund and fiduciary fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of related cash flows. Property taxes are recognized as revenues in the year levied. Grants and similar items are recognized as revenue when all eligibility requirements are met.

- Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues available if they are collected within 60 days of the end of the current fiscal period. As under accrual accounting, expenditures are generally recorded when the liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded when payment is due.

- Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when cash is received by the government.

- Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund and Special Revenue Funds for which annual budgets have been adopted. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

OTHER PLANNING PROCESSES

INTERNAL

The City also has other internal planning processes, as outlined in the chart below, that are important because of the long-term impact on future City budgets.

Type of Planning Process	Description of Process	Budget Impact
City-Wide Comprehensive Plan	A long-range plan that looks at land use, zoning, housing, economic development, transportation, and community facilities.	Impacts how City resources will be allocated in future budgets.
Capital Project Plan	Five-year plan includes project listing by plan year.	Provides planning for funding levels needed from year to year.
Five-Year Long-Range Financial Forecast	The long-range forecast estimates revenues and expenditures based upon historical and current factors.	Evaluates the City's resources, financial stability and outlook on reserves.
Fleet and Facilities Replacement	Five-year plan to replace certain vehicles and heavy-duty equipment.	Provides for annual funding for foreseeable capital expenditures.
Information Technology and Management Systems	Addresses computer hardware/software needs of City departments.	Allows for funding of replacement, maintenance and network infrastructure replacements.

PUBLIC

The Commission is interested in what is important to the public. In addition to engaging with residents individually, the following are platforms used by the City to communicate with the public. The public is encouraged to engage in two-way communication.

Platform	How to Access/Where to Find
PUBLIC MEETINGS	Public meeting dates and times are available at www.owensboro.org.
EMAIL & PHONE	Find your elected officials and city manager contact information is available at www.owensboro.org/page/board-of-commissioners-biographies.
IN PERSON	Staff is available at City Hall, Public Works, Transit Office, Police Department, Fire Department and the Parks Administrative Office.
WEBSITE	The City's website is a central hub of information. Residents can report any issues, look for employment opportunities, get maps, sign up for text alerts and obtain other essential information. Find it at www.owensboro.org.
PRESS RELEASES	The City issues more than 200 press releases on an annual basis. Review by visiting the City's website at www.owensboro.org/news.
SOCIAL MEDIA: FACEBOOK, TWITTER, YOUTUBE, INSTAGRAM	Facebook at www.facebook.com/CityofOwensboro Twitter at www.twitter.com/CityofOwensboro YouTube at www.youtube.com/user/cityofowensboro Instagram at www.instagram.com/cityofowensboro

FINANCIAL AND FISCAL POLICIES

The City operates under certain financial and fiscal policies with respect to budget, revenues, expenditures, debt, assets and reserves. These policies represent an effort to establish written policies for guiding the City's financial management practices. While some of the policies are specific and will limit certain types of financial activity, they are not intended to restrict the City's ability and responsibility to respond to emergency or unusual service delivery needs above or beyond the limitations established by these policies.

BUDGETARY POLICIES

The City shall adopt a balanced budget for each of its funds, wherein expenditures may not exceed the anticipated revenues plus available unreserved fund balance. Budgetary control will be at the departmental level. Basic and essential services provided by the City will receive first priority for funding. The City will not use debt to fund current operating expenditures.

The Annual Comprehensive Financial Report reflects the status of the City's finances based on generally accepted accounting principles (GAAP). In most cases, this conforms to the way the City prepares its budget.

REVENUE POLICIES

The City will strive to maintain a broad and diversified revenue base that will protect it from short-term fluctuation in any one revenue source. The City will annually review all City fees. It is the City's goal that fees are paid by those who benefit from the service. Fees are set at levels that fully support the cost of an activity, except when the Commission determines that a subsidy is needed to better serve the public interest. One-time revenues are used for one-time expenditures, including capital and reserves.

EXPENDITURE POLICIES

The City will maintain a budgetary control system to ensure it adheres to the adopted budget and estimate expenditures on an objective and reasonable basis. The City will provide salaries and benefits at competitive levels.

DEBT POLICIES

The City will limit long-term debt solely to those capital improvements that cannot be financed from current revenue sources and will maintain a policy of full disclosure in financial reports and bond requirements.

CAPITAL BUDGET POLICIES

The City will make all capital improvements in accordance with an adopted and funded capital budget.

All capital assets are capitalized at cost, or estimated historical cost, and updated for additions and retirements during the year. The City maintains a capitalization threshold of $5,000.

The City utilizes a capital replacement plan for the replacement of a variety of capital items, including vehicles and equipment, HVAC systems, roofs, asphalt and playground equipment. A portion of the total cost is appropriated to a department each year so that by the time an item needs to be replaced, the total cost has been provided for.

For further discussion on the City's capital budget, please refer to the Capital Budget section.

INVESTMENT POLICIES

The City will purchase securities from qualified institutions and will invest only in direct obligations of the United States Government or in investments backed by the United States Government, or in any other investment allowed by Kentucky Revised Statute 66.480. The City has a uniform investment policy originally adopted by the Commission in Municipal Order no. 48-94. All investments will address safety, liquidity and yield, in that order of priority.

All of the City's investments in U.S. government agencies are held by a counterparty and carry the explicit guarantee of the U.S. government. It is the City's policy that all cash and investments maintained in any financial institution named as a depository be collateralized. In order to anticipate market changes and provide a level of security for all funds, the collateralization level shall be 102% of the market value of the principal, plus accrued interest. An independent third-party custodian with whom the City has a current custodial agreement shall always hold collateral.

FINANCIAL REPORTING POLICIES

The City will adhere to a fiscal year of July 1 - June 30. The accounting system will maintain records in accordance with accounting standards and principles outlined by the Governmental Accounting Standards Board (GASB) and by federal and Kentucky law.

The City will employ an independent accounting firm to perform an annual audit of the City's finances and will make the annual audit available to the public. The audit shall be completed and submitted to the State of Kentucky within 180 days of the end of the fiscal year. The financial report is available on the City's website at Owensboro.org.

LONG-TERM FINANCIAL POLICIES

The City will forecast its expenditures and revenues for each of the next five years for all of its major and capital funds. The forecasts are reviewed monthly and updated on an annual or as-needed basis. The forecast is based on the current budget and projects future revenues and expenditures, both operating and capital.

The long-term forecast is of particular importance with the various projects to which the city has committed, such as additional stormwater projects, fire station renovations, the Gateway Commons TIF and Downtown Riverfront TIF Projects. Also, of importance are the operational and replacement costs of the Convention Center and the indoor sports facility.

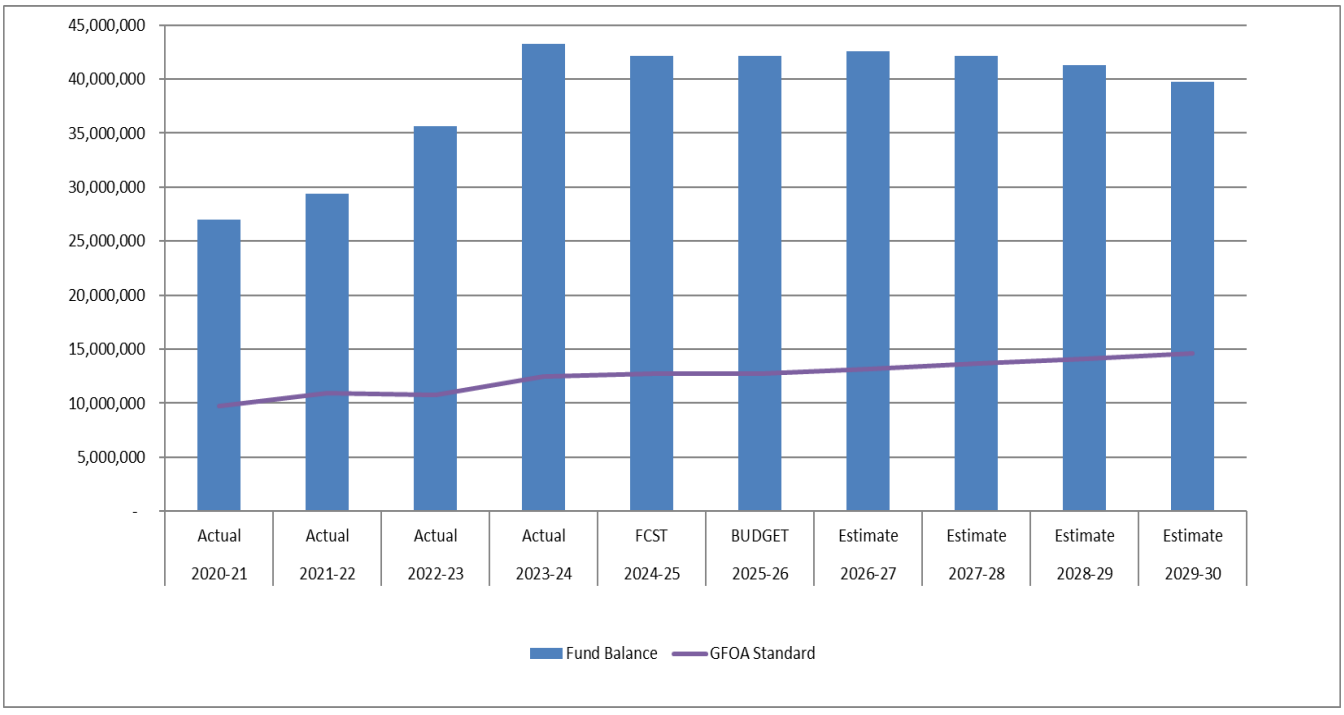
FUND BALANCE POLICY

The Fund Balance Policy provides guidelines during the preparation and execution of the annual budget to ensure that sufficient reserves are maintained for unanticipated expenditures and/or revenue shortfalls. The desired minimum fund balance in the General Fund shall be 17% of the General Fund Operating Budget per policy adopted by the City Commission. In the event of unexpected expenses, the fund balance may be expended with the City Commissioners' approval of a budget amendment.

COMPLIANCE WITH POLICIES

The City has complied with all of the policies listed above.

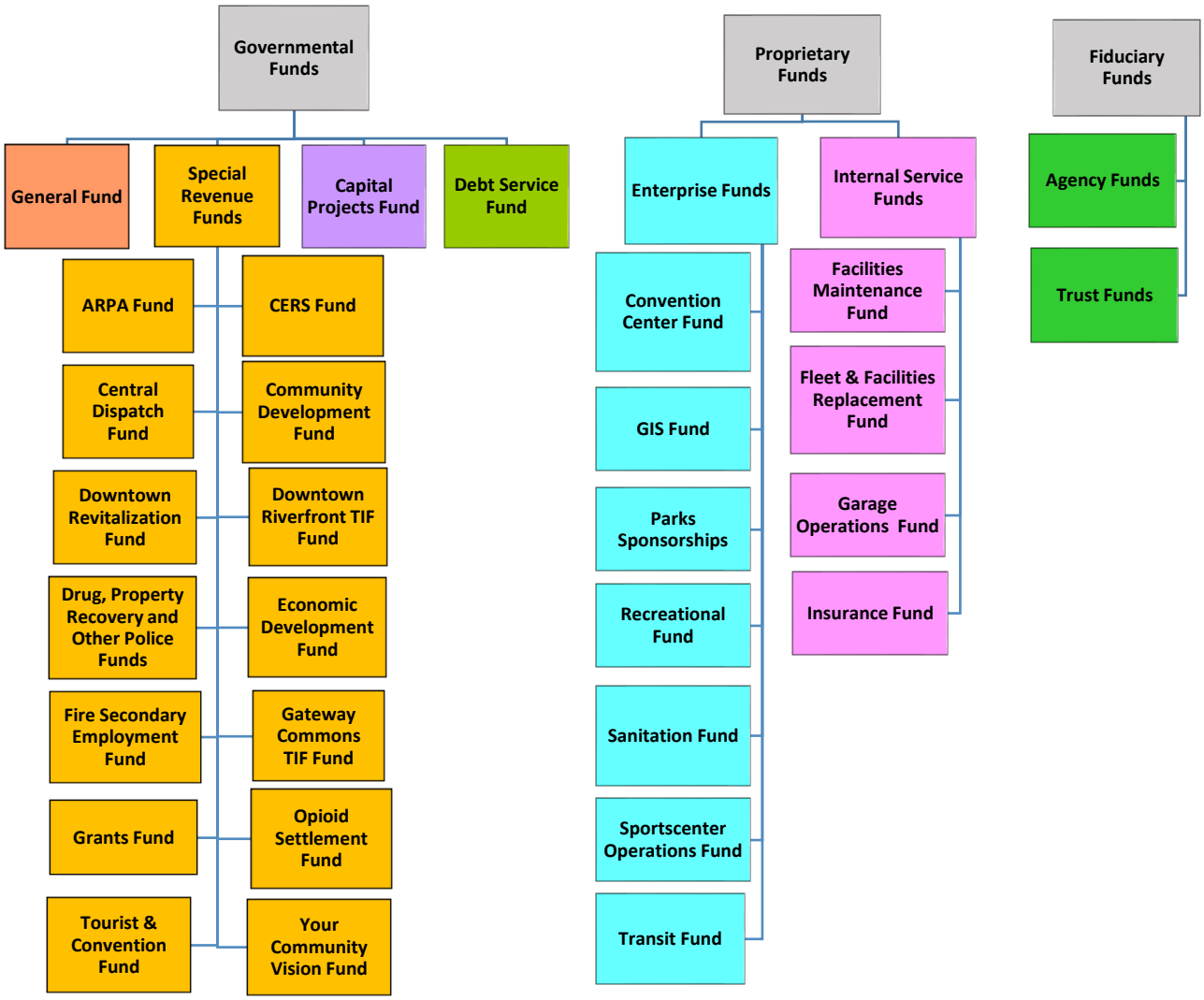
The Director of Finance & Support Services annually reviews the City's policies for on-going relevance and adherence to mandates and recommends revisions as appropriate.



FUND ACCOUNTS DISCUSSION

The City's budget and finances are organized, operated and reported on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Fund accounting segregates funds according to the intended purpose and aids management in demonstrating compliance with finance-related legal and contractual provisions. The City maintains a minimum number of funds consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of governmental funds not recorded directly in those funds.

The chart below shows each of the City's funds by type, followed by a description of each fund. There are four major governmental funds (General Fund, Debt Service, Capital Projects and YCV) and one major enterprise fund (Sanitation).



GENERAL FUND (MAJOR FUND)

General operating fund – accounts for all general tax revenues and other receipts not allocated by law, ordinance or contractual agreement to other funds. This fund pays for general operating expenditures, fixed charges and capital improvement costs not paid through other funds.

The fund includes the following departments: General Government, Administration, Community Development, Human Resources, Finance, Information Technology, Parks Administration/Programs, Police, Fire, Engineering, Street, Property Maintenance and Community Services-Agency Funding.

SPECIAL REVENUE FUNDS

Established to account for revenue from specific taxes, governmental grants or other revenue sources designated to finance specific City functions and/or activities. Special revenue funds of the City are:

- **ARPA Fund.** Established to account for the federal American Rescue Plan Act (ARPA) funding.
- **CERS Fund.** Established to reserve funds to accommodate the rising cost of the County Employees' Retirement System (CERS), a cost sharing, multiple-employer defined-benefit plan administered by the CERS Board of Trustees.
- **Central Dispatch Fund.** Established to account for countywide combined dispatch/911 services.
- **Community Development Fund.** Established to account for grants awarded for community development. Resources are restricted to activities directed toward satisfying the primary objective of developing viable urban communities and expanding economic opportunities for individuals or families of low and moderate income.
- **Downtown Revitalization Fund.** Established to account for funding of downtown revitalization.
- **Downtown Riverfront TIF Fund.** Established to account for the Downtown Riverfront Tax Increment Financing (TIF) area.
- **Drug, Property Recovery and Other Police Funds.** Established to account for funds obtained through enforcement of drug laws, law enforcement grant and Police secondary employment and the related expenditures.
- **Economic Development Fund.** Established to monitor incentives disbursed for economic development of the City and the increased revenues resulting from that development. The City's intent is to provide incentives that result in increased revenue to offset the incentives within a five-year period.
- **Fire Secondary Employment Fund.** Established to account for the City Fire Department providing contracted services to outside agencies.
- **Gateway Commons TIF Fund.** Established to account for the Gateway Commons Tax Increment Financing (TIF) area on the east side of Owensboro.
- **Grants Fund.** Established to account for miscellaneous grant funds received by various departments of the City.
- **Opioid Settlement Fund.** Established to account for grant funds received from the Janssen Settlement Agreement and the Distributor Settlement Agreement.
- **Tourist & Convention Fund.** Established to account for revenues collected from transient room tax. The revenue is used to enhance tourism in Owensboro and Daviess County.
- **Your Community Vision Fund (MAJOR FUND).** Established to ac account for revenues derived from a .33% occupational license tax increase. Revenues are used to fund expenditures of Your Community Vision capital projects.

CAPITAL PROJECTS FUND

- **Capital Improvements Fund (MAJOR FUND).** Established to account for acquisition, issuance of debt and construction of major capital projects funded with long-term borrowings, except where accounted for in proprietary funds.

DEBT SERVICE FUND (MAJOR FUND)

Established to account for the accumulation of resources and payment of general obligation bond principal and interest from government resources.

ENTERPRISE FUNDS

Used for operations (A) financed and operated in a manner similar to private business enterprises, where the City's intent is that costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges; or (B) where the governing body has decided that periodic determinations of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

- **Convention Center Operations Fund.** Established to manage and account for the Owensboro Convention Center operations.
- **Geographical Information System (GIS) Fund.** Established to manage and account for operations of the GIS division of the Information Technology Department.
- **Parks Sponsorship.** Established to account for donations for Park's scholarships and sponsorships.
- **Recreational Fund.** Established to manage and account for operations of the swimming pools, golf courses, ice arena, softball complex and tennis facility.
- **Sanitation Fund (MAJOR FUND).** Established to manage and account for Sanitation Department operations.
- **Sportscenter Operations Fund.** Established to manage and account for the Owensboro Sportscenter operations.
- **Transit Fund.** Established to manage and account for the Transit Department operations.

INTERNAL SERVICE FUNDS

Used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the City on a user charge basis:

- **Facilities Maintenance Fund.** Established to account for maintenance provided to departments within the City.
- **Fleet and Facilities Replacement Fund.** Established to account for the replacement of foreseeable capital expenditures, spreading the cost over the applicable useful life.
- **Garage Operations Fund.** Established to account for garage maintenance provided to City departments.
- **Insurance Fund.** Established to account for City health, workers' compensation and unemployment insurance programs.

FIDUCIARY FUNDS

Used to account for assets the City holds in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

- **Agency Funds.** These funds are custodial in nature and account for assets held by the City for others in an agency capacity. The School District Tax Fund accounts for school district property tax collection and payment to the Owensboro Board of Education. The County Occupational Tax Fund accounts for occupational tax collection and payment to Daviess County, Kentucky. These funds are not appropriated funds.
- **Trust Funds.** Established to account for monies of legally separate entities and accounted for primarily as Enterprise Funds. These include a City-sponsored external investment pool and two City-administered closed pension funds.

2025-2026 BUDGET OVERVIEW

All Appropriated Funds and Internal Service Fund Information

Budgeted Funds	Estimated Beginning Fund Balance	Revenue	Expenditure	Net Excess (Deficit)	Estimated Ending Fund Balance
General Fund	$ 35,121,724	$ 76,519,298	$ 76,517,359	$ 1,939	$ 35,123,663
CERS	2,883,542	0	0	0	2,883,542
Central Dispatch	1,933,039	3,953,656	3,953,656	0	1,933,039
Debt Service	0	12,129,580	12,129,580	0	0
Community Development	0	902,940	902,940	0	0
Economic Development	6,875,002	4,964,606	3,343,512	1,621,094	8,496,096
Convention Center Operations	1,671,268	5,414,023	5,414,023	0	1,671,268
Sportscenter Operations	418,361	1,845,675	1,845,675	0	418,361
Capital Projects	76,055	100,000	100,000	0	76,055
Your Community Vision	1,681,205	7,421,000	7,938,363	(517,363)	1,163,842
Downtown Revitalization	2,121,023	5,312,000	4,306,472	1,005,528	3,126,551
Gateway Commons TIF	453,504	2,024,500	2,024,500	0	453,504
Downtown Riverfront TIF	0	1,747,000	1,452,998	294,002	294,002
ARPA	1,314,499	0	0	0	1,314,499
Tourist & Convention	310,047	1,399,454	1,398,124	1,330	311,377
Opioid Settlement	617,785	120,142	50,000	70,142	687,927
Police Secondary Employment	20,022	331,500	320,630	10,870	30,892
Property Recovery	96,792	6,000	24,640	(18,640)	78,152
State Drug	145,496	48,000	123,734	(75,734)	69,762
Federal Drug	133,732	16,000	42,920	(26,920)	106,812
Camp KOPS	1,605	5,400	5,400	0	1,605
Police Dare	113,028	23,000	19,027	3,973	117,001
Police Explorer Troop	3,300	0	0	0	3,300
Police Juvenile Diversion	30,050	6,950	13,702	(6,752)	23,298
Fire Secondary Employment	807	12,000	12,000	0	807
Sanitation	16,845,845	7,978,913	10,051,588	(2,072,675)	14,773,170
Transit	1,492,989	3,990,521	3,995,121	(4,600)	1,488,389
Recreational	283,722	4,351,197	4,351,197	0	283,722
Parks Sponsorship	26,726	18,000	18,000	0	26,726
GIS	0	636,165	636,165	0	0
Police & Fire Pension	247,833	249,000	450,170	(201,170)	46,663
Total Budgeted Funds	$ 74,919,001	$ 141,526,520	$ 141,441,496	$ 85,024	$ 75,004,025
Internal Service Funds					
Insurance	$ 5,525,140	$ 8,023,572	$ 7,783,236	$ 240,336	$ 5,765,476
Facilities Maintenance	2,254,919	4,921,363	4,987,333	(65,970)	2,188,949
Garage Service	494,594	1,761,371	1,780,310	(18,939)	475,655
Fleet & Facilities Replacement	7,766,012	4,919,728	7,568,147	(2,648,419)	5,117,593
Total Internal Service	$ 16,040,665	$ 19,626,034	$ 22,119,026	$ (2,492,992)	$ 13,547,673

Total budgeted appropriations including transfers is: $ 163,560,522

FUND BALANCES CHANGING BY MORE THAN 10%

Economic Development: The increase in fund balance is due to a reduced budget for incentives and projects in the 2025-26 budget.

Your Community Vision (YCV): The decrease in fund balance is due to the timing of expenditures for budgeted projects. For a full description of the projects in the 2025-26 YCV budget, see the Capital tab.

Downtown Revitalization: The increase in fund balance is due to anticipated Insurance Premium License Fee revenue growth.

Downtown TIF: The increase in fund balance is due to an increase in local and state tax revenues being rebated into the fund.

Opioid Settlement: The increase in the fund balance is due to additional revenue from new opioid settlements and timing of expenditures.

Police Secondary Employment: The increase in fund balance is due to the increase in the hourly rate charged to third parties for police contracted services.

Drug, Property Recovery and Other Police Funds: The decrease in fund balance is due to the utilization of funds to purchase equipment, training and other supplies.

Police & Fire Pension: The decrease in fund balance is due to the planned use of fund balance to pay pension costs.

Sanitation: The decrease in the fund balance is due to increased salary and operational costs.

Fleet & Facilities Replacement: The decrease in the fund balance is due to the timing of replacement plan vehicle purchases and projects scheduled to be completed under capital building and land improvements.

SUMMARY OF FINANCIAL SOURCES & USES
(in Thousands of Dollars)

	GOVERNMENTAL FUNDS									ENTERPRISE FUNDS						INTERNAL SERVICE FUNDS			FIDUCIARY FUNDS			TOTAL ALL FUNDS		
	General Fund			Major Funds			Non-Major Funds			Major Funds			Non-Major Funds											
	2024 Actual	2025 Amended Budget	2026 Budget	2024 Actual	2025 Amended Budget	2026 Budget	2024 Actual	2025 Amended Budget	2026 Budget	2024 Actual	2025 Amended Budget	2026 Budget	2024 Actual	2025 Amended Budget	2026 Budget	2024 Actual	2025 Amended Budget	2026 Budget	2024 Actual	2025 Amended Budget	2026 Budget	2024 Actual	2025 Amended Budget	2026 Budget
Financial Sources																							
Property Tax	$13,634	$13,979	$14,638	$0	$0	$0	$663	$1,007	$1,047	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$14,296	$14,986	$15,685
Occupational License Fees	23,645	24,682	24,914	5,958	6,098	5,665	3,536	3,510	3,692	0	0	0	0	0	0	0	0	0	0	0	0	33,139	34,290	34,271
Net Profit License Fees	6,399	4,950	5,000	1,519	1,250	1,250	213	308	198	0	0	0	0	0	0	0	0	0	0	0	0	8,131	6,508	6,448
Regulatory License Fees	9,106	9,126	9,964	4,627	4,400	5,240	1,107	1,513	1,539	0	0	0	0	0	0	0	0	0	0	0	0	14,839	15,039	16,743
Intergovernmental	2,867	2,846	3,067	256	3,172	0	4,631	6,955	4,693	29	27	27	7,249	10,152	7,478	0	0	0	0	0	0	15,033	23,151	15,266
Investment Earnings	2,588	1,800	2,300	2,880	348	372	461	221	423	0	0	0	1,021	620	789	1,062	300	780	25	12	9	8,037	3,301	4,673
Fees, Licenses & Permits	1,157	1,093	1,100	108	75	200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,264	1,168	1,300
Fines and Forfeitures	70	70	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70	70	100
Rentals	138	166	171	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	138	166	171
Charges for Services	2,053	2,185	2,363	0	0	0	276	332	332	8,036	7,934	7,942	2,553	2,763	2,835	15,598	17,396	18,846	0	0	0	28,516	30,609	32,317
Contirbution and Donations	108	98	118	5	0	0	0	0	0	0	0	0	0	0	0	34	0	0	0	0	0	147	98	118
Dividends-Component Units	8,586	8,788	8,995	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,586	8,788	8,995
Payments in Lieu Of	3,096	3,100	3,250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,096	3,100	3,250
Miscellaneous Income	477	305	278	64	6	6	705	367	355	12	9	10	327	35	41	110	0	0	6	3	0	1,701	726	689
Sale of Assets	5	5	5	0	0	0	0	0	0	325	5	0	3	0	0	10	0	0	0	4	0	343	14	5
Bond Proceeds	0	0	0	0	10	10	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	10	10
Transfers	8,565	948	258	18,219	15,304	12,220	4,163	3,518	3,283	0	0	0	4,382	5,183	5,112	0	0	0	294	222	240	35,623	25,175	21,113
Total Financial Sources	$82,491	$74,140	**$76,519**	**$33,636**	**$30,663**	$24,963	$15,763	$17,730	$15,561	$8,402	$7,975	**$7,979**	$15,535	**$18,753**	$16,256	$16,814	$17,696	$19,626	$326	$241	**$249**	$172,968	**$167,199**	$161,153
Financial Uses																							
Salaries/Benefits	$37,534	$39,890	$41,814	$302	$363	$357	$2,382	$2,883	$2,963	$2,792	$3,001	$3,099	$4,321	$4,653	$4,881	$9,733	$10,426	$10,947	$473	$450	$450	$57,537	$61,665	$64,511
Maintenance	5,565	9,519	9,466	1,753	1,821	1,709	510	564	636	717	658	711	702	860	954	777	922	919	0	0	0	10,024	14,344	14,395
Supplies	2,247	2,361	2,294	21	28	29	103	226	89	489	633	632	985	1,482	1,050	1,006	1,051	1,078	0	0	0	4,850	5,781	5,171
Utilities	830	994	1,011	0	1	0	109	145	148	8	13	13	393	467	485	27	36	37	0	0	0	1,368	1,656	1,695
Other	2,376	3,040	2,889	21	39	33	4,934	9,276	5,479	2,701	3,084	3,067	6,120	6,752	6,920	814	1,145	906	6	6	0	16,972	23,342	19,293
Capital	2,961	3,999	3,808	10,669	40,589	386	1,957	3,363	77	828	1,294	2,529	1,912	4,112	1,709	3,330	9,740	8,232	0	0	0	21,657	63,097	16,741
General Government	5,908	9,959	4,803	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,908	9,959	4,803
Agencies	2,039	2,589	2,140	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,039	2,589	2,140
Debt	0	0	0	15,258	15,296	12,130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,258	15,296	12,130
Transfers	15,409	10,544	8,294	3,826	6,823	5,525	16,881	9,457	8,602	0	0	0	1,395	244	261	0	0	0	0	0	0	37,511	27,068	22,682
Total Financial Uses	$74,869	$82,894	$76,517	$31,851	**$64,960**	$20,168	$26,876	$26,248	$17,994	$7,535	$8,683	$10,052	$15,828	$18,570	$16,260	$15,687	$23,320	$22,119	$479	$456	$450	$173,125	**$225,131**	$163,561
Surplus (Deficit)	$ 7,623	$ (8,754)	$ 2	**$ 1,785**	$ (34,296)	$ 4,795	$ (11,113)	$ (8,518)	$ (2,433)	$ 867	$ (708)	$ (2,073)	$ (292)	$ 183	$ (5)	$ 1,127	$ (5,624)	$ (2,493)	$ (153)	$ (215)	$ (201)	($156,967)	$ (57,932)	$ (2,408)
Fund Balance																							
Beginning Balance	$36,253	$43,876	$35,122	$33,397	$35,183	$886	$37,555	$26,442	$17,924	$18,358	$19,225	$18,517	$2,331	$2,039	$2,222	$20,538	$21,665	$16,041	$616	$463	$248	$149,049	**$148,892**	$90,960
Ending Balance	$43,876	$35,122	$35,124	$35,183	$886	$5,681	$26,442	$17,924	$15,491	$19,225	$18,517	$16,444	$2,039	$2,222	$2,217	$21,665	$16,041	$13,548	$463	$248	**$47**	$148,892	**$90,960**	$88,552

LONG RANGE FINANCIAL FORECAST - ALL FUNDS

(Includes Internal Service Funds)

Revenue	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Taxes	$ 15,063,654	$ 15,796,283	$ 16,483,791	$ 17,143,143	$ 17,828,868
Licenses & Permits	50,250,233	49,556,233	50,620,910	52,139,537	53,703,723
Investment Earnings	8,037,304	3,301,350	4,672,750	4,672,750	4,672,750
Regulatory Fees	5,930,507	6,092,024	6,990,000	7,199,700	7,415,691
Intergovernmental	15,047,484	23,159,976	15,276,844	15,429,613	15,583,909
Charges for Services	28,698,591	30,823,411	32,534,754	33,185,449	33,849,158
Dividends from Component Units	8,585,618	8,787,758	8,994,952	9,174,851	9,358,348
Payments in Lieu of	3,539,368	3,642,948	3,650,000	3,755,050	3,863,163
Issuance of Debt	9,200	10,000	10,000	10,000	10,000
Transfers	35,623,097	25,174,776	21,113,013	21,746,403	22,398,795
Other	2,182,825	854,036	805,540	821,651	838,084
Total Revenue	$ 172,967,881	$ 167,198,795	$ 161,152,554	$ 165,278,147	$ 169,522,489

Expense	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Personnel Services	$ 57,536,936	$ 61,665,439	$ 64,510,803	$ 66,446,127	$ 69,103,972
Maintenance	10,024,469	14,343,769	14,395,431	14,827,294	15,272,113
Supplies	4,850,263	5,781,328	5,171,293	5,326,432	5,486,225
Utilities	1,367,567	1,655,830	1,694,937	1,744,260	1,795,018
Other	24,919,512	36,222,546	26,235,782	27,285,213	28,103,769
Capital	21,656,829	63,097,385	16,740,683	17,410,310	17,932,620
Debt	15,258,124	15,296,348	12,129,580	11,854,590	11,866,903
Total Expense, net Transfers	135,613,699	198,062,645	140,878,509	144,894,226	149,560,619
Transfers	37,511,149	27,068,346	22,682,013	23,362,474	24,063,348
Total Expense	$ 173,124,848	$ 225,130,991	$ 163,560,522	$ 168,256,699	$ 173,623,967
Net Increase (Decrease)	(156,967)	(57,932,196)	(2,407,968)	(2,978,553)	(4,101,478)
Beginning Fund Balance	149,048,829	148,891,862	90,959,666	88,551,698	85,573,146
Ending Fund Balance	$ 148,891,862	$ 90,959,666	$ 88,551,698	$ 85,573,146	$ 81,471,668

- The long range financial forecast provides a future look at the financial sustainability of the City.

- This long range financial forecast is derived by making many assumptions such as, estimating revenues based on economic conditions, estimating expenditures based on various spending scenarios and market conditions. These estimates are subject to change due to any one of these factors changing and is, as such, considered a living document document. It is not a legally authorized budget.

- This forecast is presented in an all funds approach, made up of all of the funds as reported on pages 48-53 and 63-66.

- This forecast reflects a stable outlook for the City.

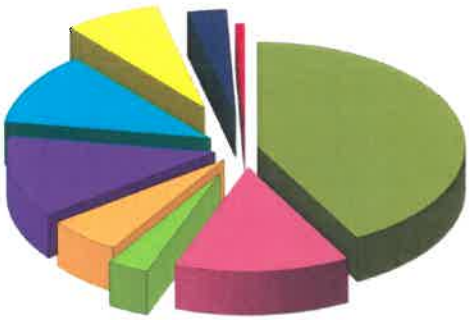
WHERE THE MONEY COMES FROM

All Funds (Excludes Internal Service Funds)

Operating Revenue	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Licenses, Fees, & Permits	$ 47,094,162	$ 50,250,233	$ 49,556,233	$ 50,620,910	2%
Taxes	14,141,769	15,063,654	15,796,283	16,483,791	4%
Investment Earnings	3,600,035	6,975,515	3,001,350	3,892,750	30%
Regulatory Fees	5,395,228	5,930,507	6,092,024	6,990,000	15%
Intergovernmental	14,052,485	15,047,484	23,159,976	15,276,844	-34%
Charges for Services	12,749,579	13,100,244	13,427,746	13,688,720	2%
Dividends from Component Units	8,388,407	8,585,618	8,787,758	8,994,952	2%
Payments in Lieu Of	3,508,216	3,539,368	3,642,948	3,650,000	0%
Other	1,554,861	2,028,831	854,036	805,540	-6%
Issuance of Debt	34,801,171	9,200	10,000	10,000	0%
Subtotal, net of Transfers	145,285,912	120,530,653	124,328,354	120,413,507	-3%
Transfers	19,409,333	35,623,097	25,174,776	21,113,013	-16%
Total, with Transfers	$ 164,695,245	$ 156,153,751	$ 149,503,130	$ 141,526,520	-5%

Includes all funds net of internal service funds. See page 46 for breakdown by fund.
Revenues of less than 1% are combined with Other category on chart below.

Where the Money Comes From (Revenues)



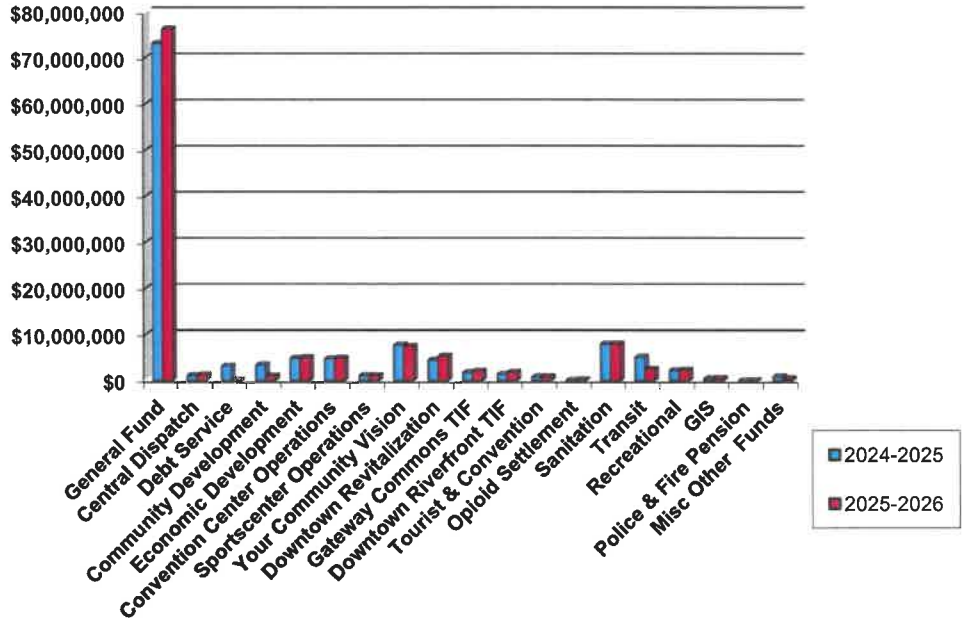
- Licenses, Fees, & Permits 42.04%
- Taxes 13.69%
- Investment Earnings 3.23%
- Regulatory Fees 5.80%
- Intergovernmental 12.69%
- Charges for Services 11.37%
- Dividends from Component Units 7.47%
- Payments in Lieu Of 3.03%
- Issuance of Debt/Other 0.68%

BUDGET REVENUE COMPARISONS BY FUND
FISCAL 2024-2025 TO FISCAL 2025-2026
(Excludes Internal Service Funds)

Fund	Amended Budget 2024-2025	Budget 2025-2026	% Change
General Fund	$ 73,192,137	$ 76,261,377	4.2%
Central Dispatch	1,104,169	1,252,830	13.5%
Debt Service	3,182,341	10,000	-99.7%
Community Development	3,375,533	902,940	-73.3%
Economic Development	4,860,413	4,964,606	2.1%
Convention Center Operations	4,708,626	4,846,075	2.9%
Sportscenter Operations	1,106,417	1,059,306	-4.3%
Your Community Vision	7,729,180	7,421,000	-4.0%
Downtown Revitalization	4,448,000	5,312,000	19.4%
Gateway Commons TIF	1,737,000	2,024,500	16.6%
Downtown Riverfront TIF	1,398,000	1,747,000	25.0%
Tourist & Convention	810,000	817,000	0.9%
Opioid Settlement	54,740	120,142	119.5%
Sanitation	7,975,113	7,978,913	0.0%
Transit	5,069,796	2,482,280	-51.0%
Recreational	2,222,697	2,260,565	1.7%
GIS	450,750	477,123	5.9%
Police & Fire Pension	19,000	9,000	-52.6%
Miscellaneous Other Funds*	884,442	466,850	-47.2%
Capital Projects	3,189,894	100,000	-96.9%
Subtotal, net of Transfers	124,328,354	120,413,507	-3.1%
Transfers	25,174,776	21,113,013	-16.1%
Total, with Transfers	$ 149,503,130	$ 141,526,520	-5.3%

*Includes Grant, State and Federal Drug, Property Recovery, Camp KOPS, Police Dare, Police Explorer, Juvenile Diversion, Secondary Employment and Parks Sponsorships. *

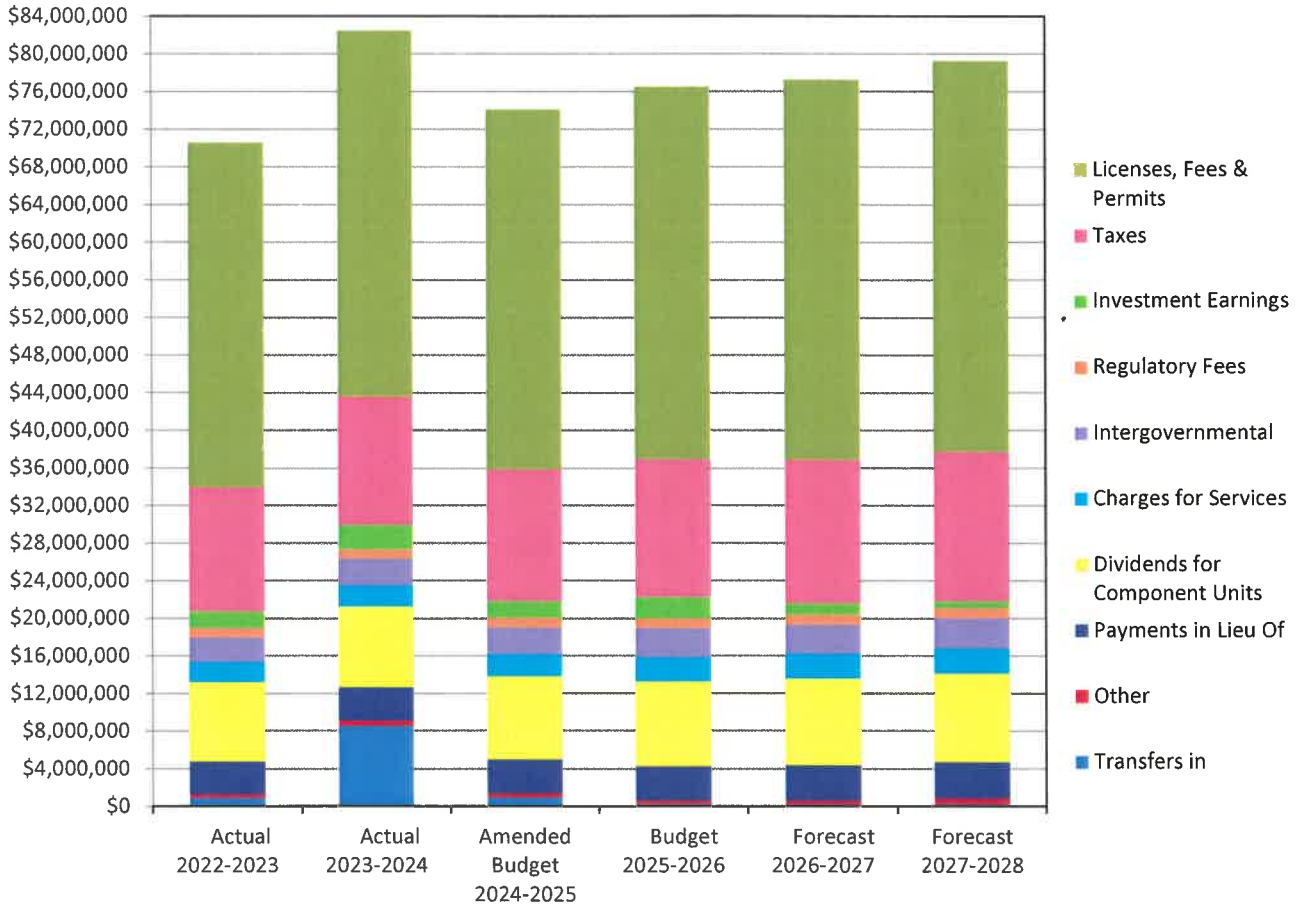
Budget Revenue Comparisons By Fund Graph



GENERAL FUND REVENUE TRENDING

Operating Revenue	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Licenses, Fees & Permits	$ 36,644,687	$ 38,916,407	$ 38,315,069	$ 39,615,314	$ 40,456,028	$ 41,611,288
Taxes	13,193,783	13,633,782	13,979,378	14,638,281	15,223,812	15,832,765
Investment Earnings	1,793,352	2,588,217	1,800,000	2,300,000	1,200,000	750,000
Regulatory Fees	975,118	964,060	989,000	1,010,000	1,030,200	1,050,804
Intergovernmental	2,633,780	2,882,103	2,854,542	3,078,503	3,140,073	3,202,875
Charges for Services	2,137,150	2,221,905	2,382,036	2,570,719	2,622,794	2,675,250
Dividends from Component Units	8,388,407	8,585,618	8,787,758	8,994,952	9,207,326	9,425,009
Payments in Lieu Of	3,508,216	3,539,368	3,642,948	3,650,000	3,755,050	3,863,163
Other	420,448	595,303	441,406	403,608	411,680	623,914
Transfers in	907,266	8,564,624	947,921	257,921	237,643	244,772
Total	$ 70,602,208	$ 82,491,388	$ 74,140,058	$ 76,519,298	$ 77,284,606	$ 79,279,838

The Finance Department monitors revenues on a regular basis, taking current events into consideration for forecasting the current fiscal year as well as future years.



ALL FUNDS - REVENUE SUMMARY

Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
General Fund (001)					
911 Fees Cell Phones	$ 315,710	$ 148,197	$ 325,000	$ 400,000	23%
911 Fees Landlines	155,785	320,902	165,000	115,000	-30%
Alcohol Beverage License Fees	151,388	153,205	150,000	161,000	7%
Auction Proceeds	3,385	0	5,000	5,000	0%
Base Court HB 413	47,548	51,160	50,000	50,000	0%
CD Grant Admininstration Fee	131,547	144,868	139,800	136,700	-2%
City Schools - Tax Collection Fee	218,203	233,980	239,200	248,768	4%
Contributions Owensboro Health	0	150,000	0	150,000	100%
County Contributions - Other	60,000	0	150,000	0	-100%
Daily Parking-Locust Street Parking	15,279	12,136	18,000	18,000	0%
Dugan Best Concessions	107	76	2,000	1,320	-34%
Dugan Best Reservation Private Parties	2,292	2,850	3,800	3,765	-1%
Dugan Best Vending Machines Drinks	779	1,134	1,200	1,350	13%
Dugan Best Vending Machines Food	1,041	1,636	1,500	1,700	13%
Dugan Best Programs	1,223	2,079	3,225	2,590	-20%
Finance Management Fees	694,900	714,500	716,496	724,750	1%
Finance Miscellaneous Revenue	180	796	0	0	0%
Fire Miscellaneous Revenue	3,897	3,949	3,000	3,000	0%
Fireworks Licenses	10,600	9,600	8,000	8,000	0%
Franchise Fees Atmos	279,408	198,103	287,700	200,000	-30%
Franchise Fees Kenergy	258,701	245,510	255,248	200,000	-22%
Gifts/Donations	0	8,248	0	0	0%
Insurance Premium License Fees	7,226,199	8,030,044	7,953,567	8,923,902	12%
Interest on Investments	1,793,352	2,588,217	1,800,000	2,300,000	28%
IT Management Fees	483,176	506,530	565,866	631,181	12%
Lease Income	4,199	5,946	5,946	5,046	-15%
LGEA Mineral/Coal Severance Tax	24,896	16,234	20,000	16,000	-20%
Merchant Fee Collection	24,395	28,909	28,000	32,000	14%
Miscellaneous Office Supplies Revenue	(1,145)	703	0	0	0%
Monthly Parking-Daviess Street Garage	93,735	70,464	89,360	92,000	3%
Monthly Parking-Locust Street Garage	12,826	15,670	16,800	24,000	43%
Municipal Aid	1,196,269	1,370,174	1,250,000	1,400,000	12%
Net Profit Licenses	5,847,450	6,399,139	4,950,000	5,000,000	1%
Non Departmental Miscellaneous Revenue	82,198	163,011	52,000	17,000	-67%
Non Departmental Sale of Capital Assets	5,900	3,194	0	0	0%
OCC/NP Processing Fee	270,274	318,171	287,553	350,000	22%
Occupational Licenses	22,875,091	23,644,873	24,681,877	24,913,887	1%
OMU Dividend	7,888,407	8,085,618	8,287,758	8,494,952	3%
OPD - Mental Health Transports	6,987	7,849	7,500	5,000	-33%
OPD Accident Reports	24,534	25,878	25,000	25,000	0%
OPD Miscellaneous Revenue	189,427	176,003	165,000	170,000	3%
OPD Wrecker Service	7,837	8,787	9,500	12,500	32%
Other Licenses	7,090	7,000	8,000	7,500	-6%
Other Permits Demolition	4,455	2,860	3,000	3,000	0%
Other Permits Encroachments	575	950	1,000	1,400	40%
Other Permits Street Cut	10,881	18,077	20,625	20,625	0%
Owensboro Keepsakes	884	1,047	1,047	1,000	-4%
Owensboro Riverport ED INF	500,000	500,000	500,000	500,000	0%
Parking Fines	20,167	18,677	20,000	50,000	150%
Parks Fitness Adult	0	270	0	0	0%
Parks Youth Miscellaneous Rental	1,906	6	0	0	0%
Parks Youth Registration Fees	9,614	10,713	10,695	10,500	-2%
Parks Rentals - City Property	150	0	0	0	0%
Parks Youth Summer Day Camp	141,566	131,206	167,450	182,095	9%
Parks Youth Other Day Camp Revenue	13,786	16,853	21,375	14,600	-32%

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Parks Registration Fees	0	0	5,000	0	-100%
Parks Reservation Gym	2,785	2,287	2,970	3,450	16%
Parks Shelter Reservations	15,622	18,333	17,773	18,250	3%
Parks Miscellaneous Revenue	242	0	0	0	0%
Parks Sports-Reservations Private Parties	11,756	12,533	13,609	12,513	-8%
Parks Sports Fitness Youth	7,747	8,102	12,230	27,420	124%
Parks Sports-Tennis	621	0	3,400	0	-100%
Parks Sports-Tennis Reservations	6,191	7,996	9,007	7,826	-13%
Parks Sports-Tennis Tournament	0	2,650	0	3,000	100%
Parks Sports-Tournaments Surcharge	725	0	0	0	0%
Parks Sports-Volleyball	1,860	4,240	4,025	5,280	31%
Parks Sports-Leagues	0	3,546	0	0	0%
Parks Sports-Concessions	699	754	1,000	4,000	300%
Parks Sports-Soccer Field Fees	804	723	690	650	-6%
Smothers Programs	0	0	0	1,400	100%
Smothers Merchandise Sales	460	162	1,120	1,000	-11%
Smothers Park Concessions	21,556	20,114	25,200	25,200	0%
Smothers Reservation Private Parties	1,405	1,115	3,880	3,290	-15%
Smothers Reservation Birthday Parties	1,109	1,909	4,128	3,480	-16%
Payments in Lieu of Taxes Housing Authority	43,687	42,904	30,000	45,000	50%
Payments in Lieu of Taxes OMU Electric	2,551,723	2,590,831	2,600,000	2,700,000	4%
Payments in Lieu of Taxes OMU Fiber	78,995	115,096	120,000	130,000	8%
Payments in Lieu of Taxes OMU Water	295,702	346,926	350,000	375,000	7%
Penalty/Interest Current Year Property Tax	55,967	55,497	60,000	60,000	0%
Penalty/Interest Insurance Premium Tax	351	1,877	0	0	0%
Penalty/Interest Occupational/Net Profit Tax	303,317	461,736	350,000	350,000	0%
Penalty/Interest Property Mtc.	1,661	655	1,500	1,500	0%
Penalty/Interest Prior Year Property Tax	18,147	30,251	20,000	15,000	-25%
Police/Fire Incentives	1,198,416	1,165,900	1,264,742	1,341,803	6%
Police/Fire Incentives Admin Reimbursement	20,362	20,274	21,501	22,811	6%
Prop Maint - Bills and Liens	79,116	44,272	50,000	55,000	10%
Property Taxes Bank Shares	579,716	553,781	500,000	550,000	10%
Property Taxes Franchise	262,534	308,659	260,000	250,000	-4%
Property Taxes Personal Property Tax	1,139,907	1,050,675	1,201,800	1,300,000	8%
Property Taxes Real Property Tax	9,734,020	10,159,208	10,517,578	10,938,281	4%
Property Taxes Vehicle	1,477,606	1,561,459	1,500,000	1,600,000	-13%
Public Events Miscellaneous Revenue	0	27,033	0	0	0%
Public Events Registration Fees	8,900	23,550	50,000	27,500	-45%
Public Events Sponsors Donations	51,500	107,500	97,500	117,500	21%
Public Events Showmobile Rental	1,875	1,500	2,100	2,100	0%
Radio Communications Miscellaneous Revenue	56,202	56,202	56,202	54,462	-3%
Rental - City Property	12,655	5,513	5,511	3,000	-46%
Special Events Parking - Daviess Street	11,833	16,487	13,000	15,000	15%
Special Events Parking - Locust Street	0	2,618	0	2,000	100%
Shelton Memorial Pavers	117	15	200	100	-50%
Street Miscellaneous Revenue	0	11,086	0	0	0%
Street Sale of Capital Assets	0	1,500	0	0	0%
Telecommunications Tax	478,727	478,727	479,000	479,000	0%
TIF Admin Fees	39,268	24,567	64,383	75,430	17%
Transfer from ARPA	0	7,774,176	713,000	0	-100%
Transfers from Gateway Commons TIF	207,266	90,448	230,721	257,921	12%
Transfers from CERS	700,000	700,000	0	0	0%
Transfers from Capital Improvements Fund	0	0	4,200	0	-100%
Total General Fund	$ 70,602,208	$ 82,491,388	$ 74,140,058	$ 76,519,298	3%

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Central Dispatch Fund (005)					
Interest on Investments	$ 56,631	$ 85,437	$ 0	$ 0	0%
County Contribution	861,368	964,759	1,066,986	1,213,414	14%
DCPS Contribution	32,225	36,093	37,183	39,416	6%
Transfer from General Fund	2,328,883	2,608,422	2,884,813	2,700,826	-6%
Total Central Dispatch	$ 3,279,107	$ 3,694,711	$ 3,988,982	$ 3,953,656	-1%
Debt Service Fund (010)					
Transfer from General Fund	$ 397,627	$ 396,633	$ 397,143	$ 396,894	0%
Transfer from Economic Development	1,185,799	1,186,387	1,187,063	1,196,822	1%
Transfer from Convention Center	106,232	105,733	105,623	112,822	7%
Transfer from Downtown Riverfront TIF	1,410,078	1,409,140	1,408,159	1,418,058	1%
Transfer from Tourist & Convention	0	1,382,456	1,399,256	1,398,124	0%
Transfer from Your Community Vision	2,065,618	3,133,988	3,139,837	3,142,310	0%
Transfer from Downtown Revitalization	4,334,053	4,337,256	4,338,297	4,306,472	-1%
Transfer from Recreation Fund	139,430	138,774	138,629	148,078	7%
Interest on Investments	2,118	2,840	0	0	0%
Issuance of Debt	0	0	10,000	10,000	0%
Transfer from Riverport	281,515	195,685	3,112,340	0	-100%
Transfer from RiverPark Maintenance	60,000	60,000	60,001	0	-100%
Total Debt Service	$ 9,982,470	$ 12,348,892	$ 15,296,348	$ 12,129,580	-21%
Community Development Funds					
CDBG Fund (022)					
Federal Grants	$ 389,253	$ 627,725	$ 1,348,506	$ 539,100	-60%
CARES Act Funding	250,087	0	0	0	0%
Rental - City Property	14,300	12,200	14,000	12,840	-8%
Miscellaneous Revenue	8,250	11,472	9,000	9,000	0%
Total CDBG	661,890	651,397	1,371,506	560,940	-59%
HOME Fund (023)					
Federal Grants	97,600	383,226	1,854,027	267,000	-86%
Miscellaneous Revenue	36,416	143,914	0	0	0%
Sale of Capital Assets	45,781	0	150,000	75,000	-50%
Total HOME	179,797	527,139	2,004,027	342,000	-83%
Total Community Development	$ 841,688	$ 1,178,536	$ 3,375,533	$ 902,940	-73%
Economic Development Fund (024)					
Property Taxes Realized Property Tax	$ 230,971	$ 373,227	$ 736,905	$ 729,010	-1%
Occupational Licenses	319,115	429,537	460,244	506,184	10%
Net Profit Licenses	130,999	95,302	198,340	103,120	-48%
Franchise Fees Atmos	279,408	310,920	575,400	500,000	-13%
Franchise Fees Kenergy	0	28,708	127,624	240,000	88%
Interest on Investments	230,186	314,961	200,000	375,000	88%
Economic Development Fees Owensboro Mfg.	13,918	13,421	13,200	12,945	-2%
Economic Development Fees Unifirst	156,504	190,560	186,500	222,671	19%
Economic Development Fees Ky Bioprocessing	64,351	61,535	50,760	51,878	2%
Economic Development Fees Toyotetsu	490,780	561,109	486,720	420,119	-14%
Economic Development Fees US Bank Rent	940,991	940,991	940,980	940,980	0%
Economic Development Fees US Bank	442,692	609,274	494,000	542,766	10%
Economic Development Fees Metalsa	222,169	163,824	162,240	122,433	-25%
Economic Development Fees Unique Granite	0	0	6,250	6,250	0%
Economic Development Fees Sazarec	0	0	62,500	25,000	-60%
Economic Development Fees Sazarec County	0	0	50,000	50,000	0%
Economic Development Fees Owensboro Grain	0	0	10,000	10,000	0%
Economic Development Fees SFG	8,412	4,367	56,250	56,250	0%
Miscellaneous Revenue	0	44,066	42,500	50,000	18%
Massie Property	0	9,200	0	0	0%
Total Economic Development	$ 3,530,495	$ 4,151,002	$ 4,860,413	$ 4,964,606	2%

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Convention Center Fund (026)					
Interest on Investments	$ 751,029	$ 986,682	$ 600,000	$ 768,000	28%
Auction Proceeds	612	0	0	0	0%
Miscellaneous Revenue	78,445	225,502	0	0	0%
Transfer from Fiscal Court	292,029	290,747	280,000	290,000	4%
Transfer from General Fund	912,026	526,324	592,646	301,948	-49%
Transfer from Transient Room Tax	164,624	249,473	270,000	266,000	-1%
Operating Revenue Transfer Convention Center	3,160,072	3,841,793	3,828,626	3,788,075	-1%
Total Downtown Operations	$ 5,358,838	$ 6,120,521	$ 5,571,272	$ 5,414,023	-3%
Sportscenter Operations Fund (027)					
Interest on Investments	$ 16,215	$ 30,794	$ 20,000	$ 21,000	5%
Auction Proceeds	1,551	0	0	0	0%
Miscellaneous Revenue	24,465	0	0	0	0%
Sale of Capital Assets	1,405	0	0	0	0%
Transfer from General Fund	959,428	712,890	704,903	786,369	12%
Operating Revenue Transfer Sportscenter	1,026,743	994,149	1,086,417	1,038,306	-4%
Total Sportscenter Operations	$ 2,029,807	$ 1,737,833	$ 1,811,320	$ 1,845,675	2%
Capital Projects Fund (101)					
Transfer from General Fund	$ 65,000	$ 4,565,000	$ 100,000	$ 100,000	0%
Transfer from Your Community Vision	0	0	3,089,894	0	-100%
Interest on Investments	(116,336)	1,540,586	0	0	0%
Issuance of Debt	34,801,171	0	0	0	0%
Gift/Donations	200,000	5,000	0	0	0%
Total Capital Projects	$ 34,949,836	$ 6,110,586	$ 3,189,894	$ 100,000	-97%
Your Community Vision Fund (102)					
Net Profit Licenses	$ 1,410,380	$ 1,519,155	$ 1,250,000	$ 1,250,000	0%
Federal Grants	250,000	0	0	0	0%
Interest on Investments	210,746	408,896	300,000	300,000	0%
Miscellaneous Revenue	5,943	63,503	6,000	6,000	0%
Total Your Community Vision	$ 7,612,016	$ 9,621,890	$ 7,729,180	$ 7,421,000	-4%
Downtown Revitalization Fund (103)					
Insurance Premium License Fees	$ 4,140,701	$ 4,626,818	$ 4,400,000	$ 5,240,000	19%
Interest on Investments	49,743	63,364	48,000	72,000	50%
Total Downtown Revitalization	$ 4,190,444	$ 4,690,183	$ 4,448,000	$ 5,312,000	19%
Gateway Commons TIF Fund (109)					
Property Taxes Realized Property Tax	$ 206,015	$ 239,892	$ 230,000	$ 263,500	15%
Occupational Licenses	152,873	193,776	130,000	165,000	27%
Net Profit Licenses	32,654	15,956	30,000	26,000	-13%
State taxes	1,613,173	1,569,473	1,347,000	1,570,000	17%
Interest on Investments	10,503	(1,658)	0	0	0%
Total Gateway Commons TIF	$ 2,015,218	$ 2,017,438	$ 1,737,000	$ 2,024,500	17%
Downtown Riverfront TIF Fund (110)					
Property Taxes Realized Property Tax	$ 17,127	$ 49,589	$ 40,000	$ 54,000	35%
Occupational Licenses	317,839	367,152	400,000	560,000	40%
Net Profit Licenses	10,852	101,631	80,000	69,000	-14%
State taxes	542,717	1,026,062	878,000	1,064,000	21%
Interest on Investments	(4,835)	(2,885)	0	0	0%
Transfer from General Fund	741,290	861,644	38,119	0	-100%
Total Downtown Riverfront TIF	$ 1,624,991	$ 2,403,193	$ 1,436,119	$ 1,747,000	22%

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
ARPA Fund (111)					
Total ARPA Fund	$ 557,763	$ 864,707	$ 0	$ 0	0%
Tourist & Convention Fund (112)					
Transient Room Tax Hotel	$ 477,638	$ 720,620	$ 765,000	$ 744,000	-3%
Transient Room Tax Broker	16,235	46,544	45,000	55,000	22%
Interest on Investments	(4,648)	17,321	0	18,000	100%
Transfer from YCV	0	692,480	589,256	582,454	-1%
Total Tourist & Convention	$ 489,225	$ 1,476,964	$ 1,399,256	$ 1,399,454	0%
Opioid Settlement Funds (113)					
Interest on Investments	$ (374)	$ 10,563	$ 6,000	$ 9,000	50%
Miscellaneous Revenue	236,453	245,816	48,740	111,142	128%
Total Opioid Settlement	$ 236,079	$ 256,378	$ 54,740	$ 120,142	119%
Police Secondary Employment (201)					
Total Police Secondary Employment	$ 329,977	$ 275,868	$ 331,500	$ 331,500	0%
Property Recovery Fund (202)					
Auction Proceeds	$ 3,719	$ 0	$ 2,000	$ 2,000	0%
Interest on Investments	5,021	6,745	2,500	3,000	20%
Federal Grant	6,619	5,410	0	0	0%
Total Property Recovery	$ 22,312	$ 12,869	$ 5,500	$ 6,000	9%
State Drug Fund (203)					
Sale of Capital Asssets	$ 25,217	$ 3,112	$ 0	$ 0	0%
Interest on Investments	10,377	17,821	7,000	8,000	14%
Auction Proceeds	471	0	0	0	0%
Restitution, Etc.	77,639	106,519	40,000	40,000	0%
Total State Drug Fund	$ 113,704	$ 127,452	$ 47,000	$ 48,000	2%
Federal Drug Fund (204)					
Interest on Investments	$ 6,962	$ 7,064	$ 4,000	$ 6,000	50%
Restitution	800	87,482	10,000	10,000	0%
Total Federal Drug Fund	$ 7,762	$ 94,546	$ 14,000	$ 16,000	14%
Camp KOPS Fund (205)					
Interest on Investments	$ 74	$ 77	$ 0	$ 0	0%
Gift/Donations	0	0	0	5,400	100%
Transfer from Dare	0	0	3,000	0	-100%
Total Camp KOPS	$ 74	$ 77	$ 3,000	$ 5,400	80%
Police Dare Fund (206)					
Interest on Investments	$ 2,597	$ 4,545	$ 1,500	$ 3,000	100%
Gift/Donations	27,733	30,738	25,000	20,000	-20%
Total Police Dare	$ 30,330	$ 35,283	$ 26,500	$ 23,000	-13%
Police Explorer Troop Fund (207)					
Interest on Investments	$ 20	$ 11	$ 0	$ 0	0%
Transfer from Dare	0	0	2,400	0	-100%
Total Police Explorer Troop	$ 20	$ 11	$ 2,400	$ 0	-100%

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Police Juvenile Diversion Fund (208)					
Interest on Investments	$ 793	$ 1,234	$ 350	$ 750	114%
Miscellaneous Revenue	6,105	4,112	6,200	6,200	0%
Total Police Juvenile Diversion	$ 6,898	$ 5,345	$ 6,550	$ 6,950	6%
Grant Fund (216)					
Federal Grants	$ 0	$ 0	$ 128,052	$ 0	-100%
State Grants	0	18,401	294,750	0	-100%
Total Grant Fund	$ 0	$ 18,401	$ 422,802	$ 0	-100%
Fire Secondary Employment (217)					
Total Fire Secondary Employment	$ 7,688	$ 14,948	$ 18,750	$ 12,000	-36%
Insurance Fund (301)					
Interest on Investments	$ 353,352	$ 406,466	$ 300,000	$ 300,000	0%
Miscellaneous Revenue	0	1,160	0	0	0%
Health Premium City	4,424,276	4,166,923	4,427,264	5,852,885	32%
Health Premium Employee	971,603	943,351	959,487	958,039	0%
Workers Comp Premium	729,337	658,583	745,614	804,536	8%
Unemployment Ins. Premium	103,953	117,500	104,531	108,112	3%
Total Insurance	$ 6,582,521	$ 6,293,982	$ 6,536,896	$ 8,023,572	23%
Facilities Maintenance Fund (302)					
Building Charges	$ 1,518,702	$ 1,646,923	$ 1,743,727	$ 2,152,078	23%
Grounds Charges	2,509,566	2,595,998	2,675,466	2,769,285	4%
Miscellaneous Revenue	1,388	1,311	0	0	0%
Sale of Capital Assets	0	(95,160)	0	0	0%
Total Facilities Maintenance	$ 4,029,656	$ 4,149,072	$ 4,419,193	$ 4,921,363	11%
Garage Service Fund (303)					
Garage Services	$ 1,477,427	$ 1,597,978	$ 1,758,496	$ 1,761,371	0%
Insurance Proceeds	1,538	36,956	0	0	0%
Miscellaneous Revenue	0	42	0	0	0%
Auction Proceeds	0	1,362	0	0	0%
Sale of Capital Assets	911	0	0	0	0%
Total Garage Service	$ 1,479,876	$ 1,636,338	$ 1,758,496	$ 1,761,371	0%
Fleet & Facilities Replacement Fund (304)					
Interest on Investments	$ 477,861	$ 655,323	$ 0	$ 480,000	100%
Insurance Proceeds	9,273	69,225	0	0	0%
Replacement	3,412,460	3,871,093	4,981,080	4,439,728	-11%
Gifts/Donations	0	34,252	0	0	0%
Sale of Capital Assets	225,459	104,846	0	0	0%
Total Fleet & Facilities Replacement	$ 4,125,053	$ 4,734,738	$ 4,981,080	$ 4,919,728	-1%
Sanitation Fund (401)					
Grass Stickers	$ 596	$ 1,001	$ 500	$ 500	0%
Miscellaneous Revenue	10,886	12,092	9,000	10,000	11%
Recycling	445	819	700	700	0%
Sale of Capital Assets	263,856	324,646	5,000	0	-100%
Special Load Service	32,625	36,315	21,600	29,400	36%
Toter Service	5,216,175	5,247,761	5,211,000	5,211,000	0%
Trash Bags	505	370	313	313	0%
Total Sanitation	$ 8,255,986	$ 8,402,027	$ 7,975,113	$ 7,978,913	0%

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Transit Fund (402)					
Advertising Fees	$ 3,700	$ (100)	$ 2,500	$ 2,500	0%
Auction Proceeds	14,060	0	0	0	0%
Insurance Proceeds	0	27,410	0	0	0%
Miscellaneous Revenue	23,591	53,594	23,250	23,250	0%
Sale of Capital Assets	2,136	3,105	0	0	0%
Transit - Federal Grant	2,526,650	1,627,765	3,256,713	2,308,740	-29%
Transit - Gas Tax	9,928	16,235	12,000	12,000	0%
Transit - Revenue	93,645	100,717	73,000	80,000	10%
Transit - State Grant	0	135,033	81,678	53,290	-35%
Transit - Tokens	3,696	3,290	2,500	2,500	0%
CARES Act - Federal Grant	0	359,588	1,618,155	0	-100%
Transfer from General Fund	1,349,268	800,332	1,311,969	1,508,241	15%
Total Transit	$ 4,026,674	$ 3,126,968	$ 6,381,765	$ 3,990,521	-37%
Recreational Fund (403)					
Ben Hawes Golf Course	$ 661,755	$ 667,418	$ 776,472	$ 785,695	1%
Hillcrest Golf Course	337,361	371,718	407,024	396,434	-3%
Ice Arena	468,139	545,507	550,863	564,805	3%
Combest Pool	65,494	73,811	84,020	84,963	1%
Softball Complex	231,432	253,618	274,545	286,903	5%
Tennis Facility	88,566	86,517	91,065	90,485	-1%
Transfer from General Fund	1,604,035	1,946,042	2,153,598	2,090,632	-3%
Total Recreational	$ 3,456,783	$ 3,944,632	$ 4,376,295	$ 4,351,197	-1%
Sponsors and Scholarships Fund (404)					
Total Sponsors/Scholarships	$ 7,755	$ 19,972	$ 11,840	$ 18,000	52%
GIS Fund (406)					
GIS Services	$ 360,331	$ 434,475	$ 450,750	$ 477,123	6%
Interest on Investments	1,516	3,039	0	0	0%
Miscellaneous Revenue	0	330	0	0	0%
Transfer from General Fund	133,674	147,399	150,250	159,042	6%
Total GIS	$ 495,521	$ 585,244	$ 601,000	$ 636,165	6%
Police & Fire Pension (502)					
Interest on Investments	$ 20,580	$ 25,156	$ 12,000	$ 9,000	-25%
Restitution	3,923	6,339	3,000	0	-100%
Sale of Capital Assets	4,073	391	4,000	0	-100%
Transfer from General Fund	605,000	294,000	222,000	240,000	8%
Total Police & Fire Pension	$ 633,576	$ 325,886	$ 241,000	$ 249,000	0%
Total Revenue All Funds	$ 180,912,350	$ 172,967,881	$ 167,198,795	$ 161,152,554	-4%

REVENUE DISCUSSION

The City of Owensboro, Kentucky derives revenue from various sources including property taxes, user fees, government grants and subventions, licenses and permits, fines and forfeitures, issuance of debt, investment earnings, and other less significant types of revenue including sales of fixed assets, insurance recoveries, and donations. Due to the varying types of revenue, many different methods are employed to project revenues. The projection methods selected depend on the nature and materiality of the revenue item and the period of time over which the revenue is projected. The specific revenue projection techniques employed are discussed below.

Revenue Projection Techniques

- **Historical Data** – This method predicts future revenue based on historical movements over time and assumes that historical trends will continue in the future. Finance staff compiles a history of revenue for up to ten previous years, determines average rate of change, and applies this rate of change to the previous year's annual revenue amount.

- **Facts and Circumstances** – This method predicts future revenue on facts and circumstances uniquely affecting the revenue item, including actions promulgated by or undertaken with third parties. This method is supported by documentation in the form of lease/rental agreements, grant agreements, service contracts, legislative records, property appraisals, consultant reports, government statistical reports, etc. Finally, Finance staff may adjust projections to reflect the probable impact on revenues of anticipated changes in the economy, legislation, inflation, and/or demographics.

- **Judgment Estimates** – This method relies on a person knowledgeable in the field, often a department manager, who prepares a revenue projection based on awareness of past and present conditions including fee changes, development plans, marketing campaigns, usage activity, frequency, volume, weight, and similar determinations. Examples include sanitation, transit, or recreation fees.

- **Current Data** – This method predicts future revenue based on actual or annualized current year revenue and is used when historical data and trends are not available or, if used, would result in an inaccurate revenue projection.

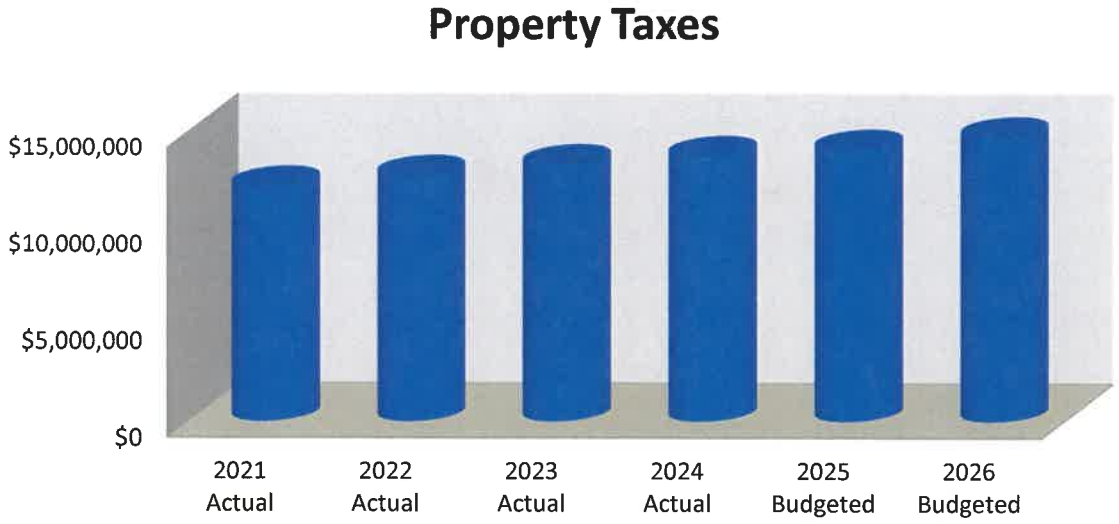
Who Prepares Revenue Projections?

Department managers and Finance prepare revenue projections and the City Manager approves the projections as part of the annual budgeting process. Prior to submitting revenue projections to the City Manager, Finance compares and reconciles its revenue projections with those prepared by department personnel.

The major revenue sources to the General Fund include Property Tax, Occupational License and Net Profit Fees, Insurance License Fees, Profit Sharing and In-Lieu Taxes with Owensboro Municipal Utilities (OMU). These revenue sources combined make up 85% of all General Fund revenue.

- **Property Taxes** – Property taxes attach as an enforceable lien on property. Property values are assessed annually as of January 1 at a prescribed tax rate per $100 of assessed value that is determined by a combination of the State and County Property Valuation Administrator (PVA). Taxes are levied by ordinance annually, usually in September, and are payable on or before November 1. The tax rate and assessed valuation, a County government function, are established in August of the tax year. The City bills and collects its own property taxes as well as the taxes for the Owensboro Board of Education. School taxes collected are remitted to the Board each month based upon collections in the previous month.

The City is permitted by Section 157 of the Constitution of Kentucky to levy taxes up to $1.50 per $100 of assessed valuation for general governmental services other than school purposes. The real property tax rate to finance general governmental services other than school purposes for the year ended June 30, 2025, was $.2610 per $100, which means that the City has a tax margin of $1.239 per $100, on the assessed valuation of $4,397,175,743. Although this tax margin would indicate significantly higher potential tax revenues, the City is subject to a recall petition if it levies a tax rate that will produce revenue 4% greater, exclusive of revenue from net assessment growth, than would be produced by application of the tax rate that was levied in the preceding year to the preceding year's assessment. This year we have projected a 4% increase over the 2024-25 budget. The City's personal property tax rate is $.2825 per $100 assessed value.



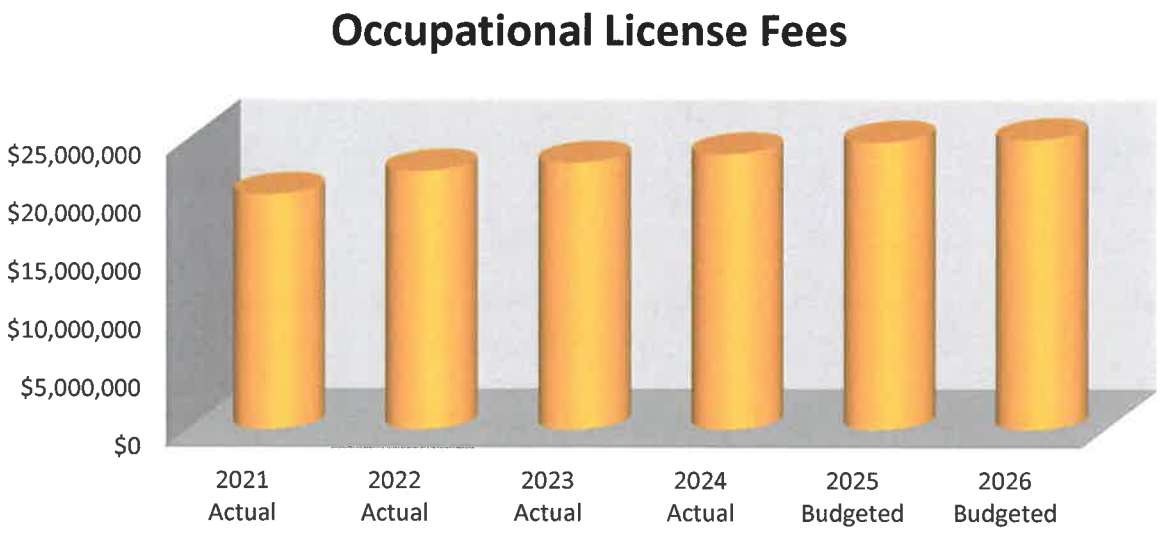
Principal taxpayers for the year ended June 30, 2025, the type of business, the assessed valuation, and the percentage of the total assessed property valuation ($4,850,570,047) excluding bank deposits, are charted below:

Principal Taxpayers
For the year ended 2025

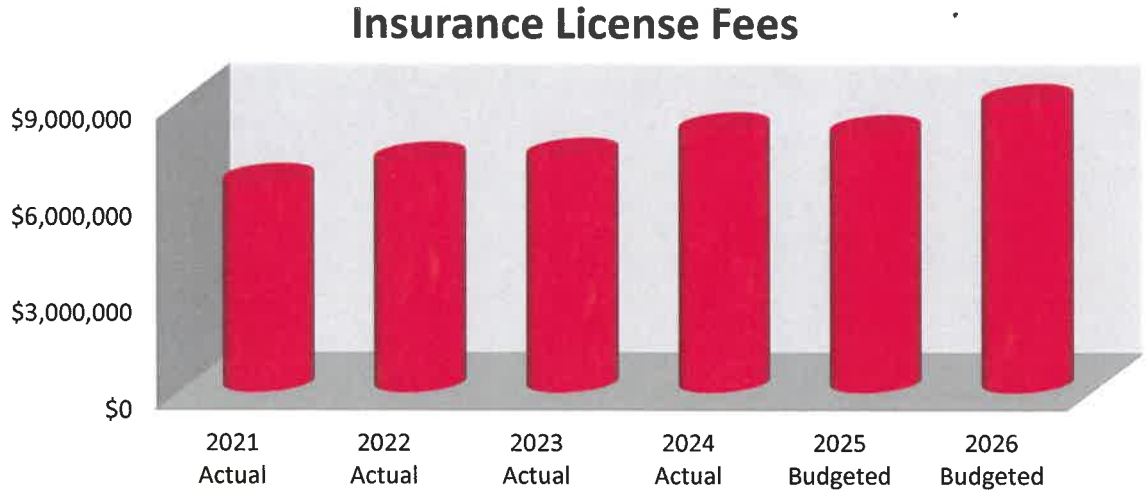
Taxpayers	Type of Business	Assessed Valuation	% of Total Assessed Valuation $4,850,570,047
Walmart	Retail	$48,906,639	1.01%
Toyotetsu Mid America LLC	Manufacturer	35,164,998	0.72%
Atmos Energy Corporation	Utility	34,899,846	0.72%
Owensboro Grain Company LLC	Manufacturer	32,858,258	0.68%
Gateway Retail Partners I LLC	Commercial Rental	31,670,600	0.65%
Specialty Food Group LLC	Manufacturer	27,943,441	0.58%
Meijer Stores	Retail	21,086,194	0.43%
Arg Otoweky001 LLC	Commercial Rental	20,147,767	0.42%
Gateway Land LLC	Commercial Rental	19,875,445	0.41%
Unifirst Corporation	Manufacturer	19,242,196	0.40%
		$291,795,384	6.02%

- **Occupational License Fees** –The City's occupational license fee rate (also known as payroll withholding) is 1.78%. This fee is charged to anyone who works within the city, with 1.45% going to the General Fund and 0.33% going to the Your Community Vision Fund.

  General Fund occupational license fees are projected to be under budget for fiscal year 2024-25 primarily due to higher incentive payouts and TIF transfers for current year compared to prior year. Occupational license fees for 2025-26 are budgeted to increase 1% from 2024-25 budget.



- **Insurance License Fees** – Effective July 1, 2018 insurance license fees increased from 8% to 10% on premiums for property, auto, and portions of life insurance policies. Health insurance license fees remain unchanged on the first 4%, but are exempt on the additional 6%. Although the City collects these fees, the State regulates and audits the fees, leaving the City no control over the collection of insurance license fees. The City's 2025-26 insurance license fees are budgeted to increase by 12%.



- **Owensboro Municipal Utilities** – Owensboro Municipal Utilities (OMU) is managed, controlled and operated by the City Utility Commission, established by the City in 1940. OMU consists of the Electric Light and Power System and the Water Works System. OMU is subject to regulation, including establishment of rates charged for utility services, by the City, or as set forth in applicable City ordinance.

City officials select the Board of Directors. The City is contingently responsible for the bonded debt of OMU since the debt is in the City's name as required by Kentucky statutes.

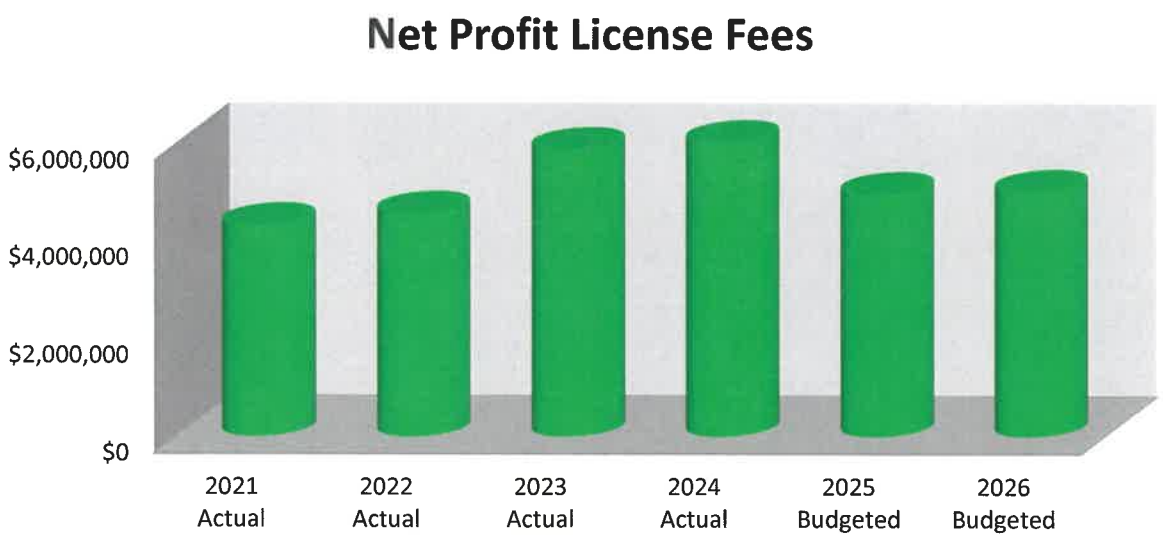
- **OMU/Dividend**

  The City of Owensboro has a negotiated profit sharing agreement with OMU. The budget for 2025-26 represents a 2.5% increase over 2024-25.

- **OMU/Payment In Lieu of Fee**

  A payment in lieu of fee is charged to OMU equal to the City's amount of electric, water, and fiber usage. The City budgeted an increase in lieu of fees for fiscal year 2025-26 due to increased usage overall.

- **Net Profit License Fees** – Net profit fees are projected to be over budget for fiscal year 2024-25. Due to construction and a resilient economy, net profits have remained strong over the fiscal year. The City has budgeted net profits for fiscal year 2025-26 to increase 1% over prior year budget.



- **Grants** – Grant revenue consists primarily of federal Community Development Block Grant (CDBG) and Home Investment Partnerships Program (HOME) funds for programs designed to assist low and moderate income families and community needs, Federal Transit Administration (FTA) operating and capital outlay assistance for the City's transit system, and State grants for road improvements. Historical revenue patterns and trends are only marginally useful when projecting future grant revenues. Grant funding is based on funding applications pending and/or approved for specific projects and program activities. Fiscal Year 2025-26 grant revenue is determined and supported by various individual grant agreements.

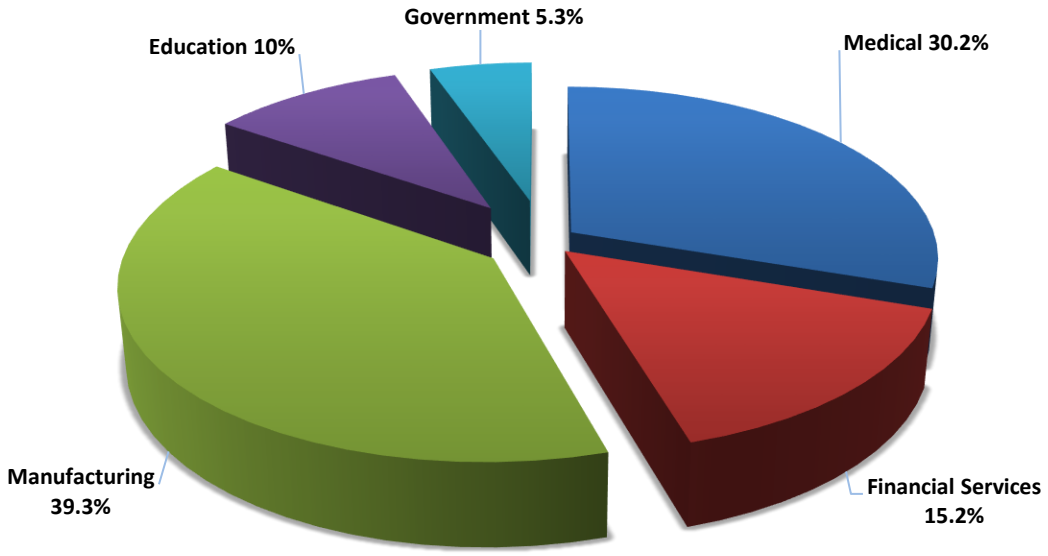
- **Issuance of Debt** – Bond sales occur intermittently, responsive to funding requirements of capital projects and capital outlay initiatives. Bond sales most often occur in response to individual capital projects and capital outlay funding initiatives, with little or no relationship to prior year bond sales.

- **Other** – Various revenue items, such as investment earnings, fees charged to other agencies for services rendered, sale of capital assets, cable television franchise fees, and other fees are difficult to estimate and are contingent in nature. Investment earnings, franchise fees, and building and electrical permits are somewhat related to the economy. On the other hand, revenue derived from the sale of assets depends entirely on the accumulation of surplus property. In each case, estimates were made with regard to revenue increases and decreases.

Principal Employers

Employer	2025 Employees	Rank	Percentage of Total City Employment
Owensboro Health Regional Hospital	2,505	1	8.06%
US Bank Home Mortgage	1,260	2	4.05%
Owensboro Public Schools	832	3	2.68%
Toyotetsu MidAmerica LLC	700	4	2.25%
Specialty Food Group	642	5	2.07%
The Glenmore Distillery	570	6	1.83%
Unifirst	475	7	1.53%
Total Packaging LLC	460	8	1.48%
City of Owensboro	439	9	1.41%
Mizkan America Inc	412	10	1.33%
Total	8,295		26.69%

Principal Employers by Category



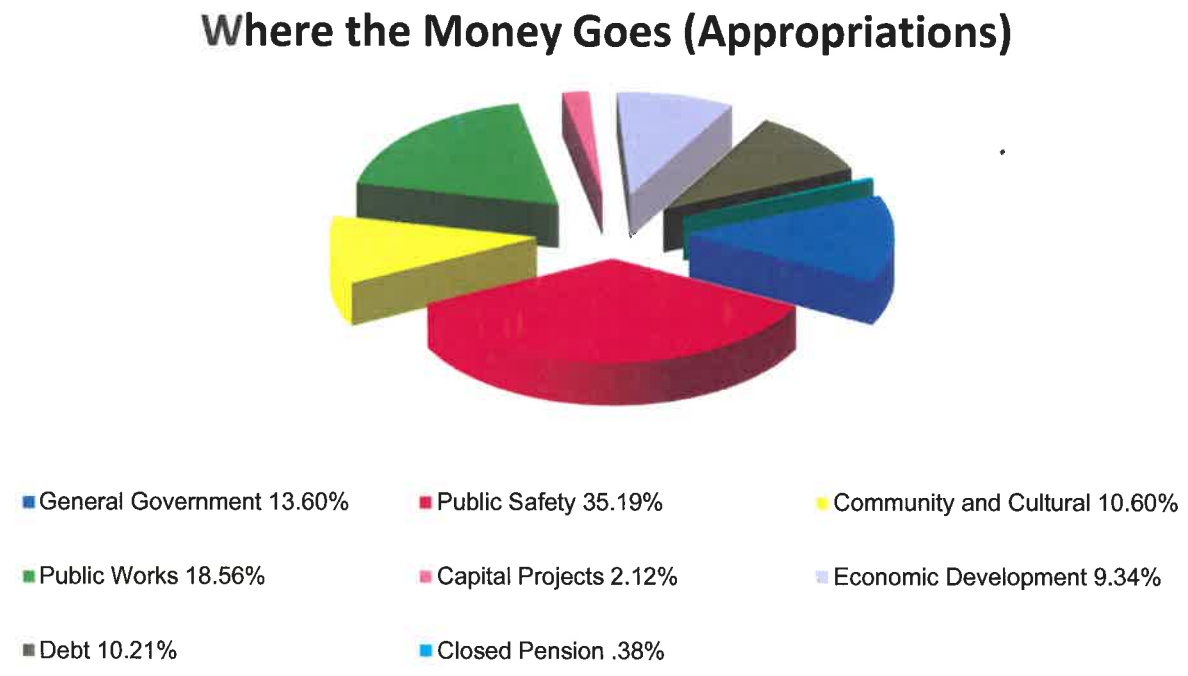

CITY OF OWENSBORO
KENTUCKY

WHERE THE MONEY GOES

All Funds (Excludes Internal Service Funds)

	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
General Government	$ 12,640,840	$ 15,660,416	$ 21,161,760	$ 16,146,168	-24%
Public Safety	33,680,273	36,703,925	40,867,066	41,802,019	2%
Community and Cultural	10,412,821	11,452,076	15,262,630	12,585,727	-18%
Public Works	16,597,902	16,199,629	22,692,032	22,037,135	-3%
Capital Projects	9,471,228	14,425,101	45,992,665	2,513,599	-95%
Economic Development	9,184,248	9,748,067	13,018,461	11,095,085	-15%
Debt	12,800,352	15,258,124	15,296,348	12,129,580	-21%
Closed Pension	572,358	478,993	456,000	450,170	-1%
Subtotal, net of Transfers	$ 105,360,022	$ 119,926,330	$ 174,746,962	$ 118,759,483	-32%
Transfers	19,321,682	37,511,149	27,064,146	22,682,013	-16%
Total, with Transfers	$ 124,681,704	$ 157,437,479	$ 201,811,108	$ 141,441,496	-30%

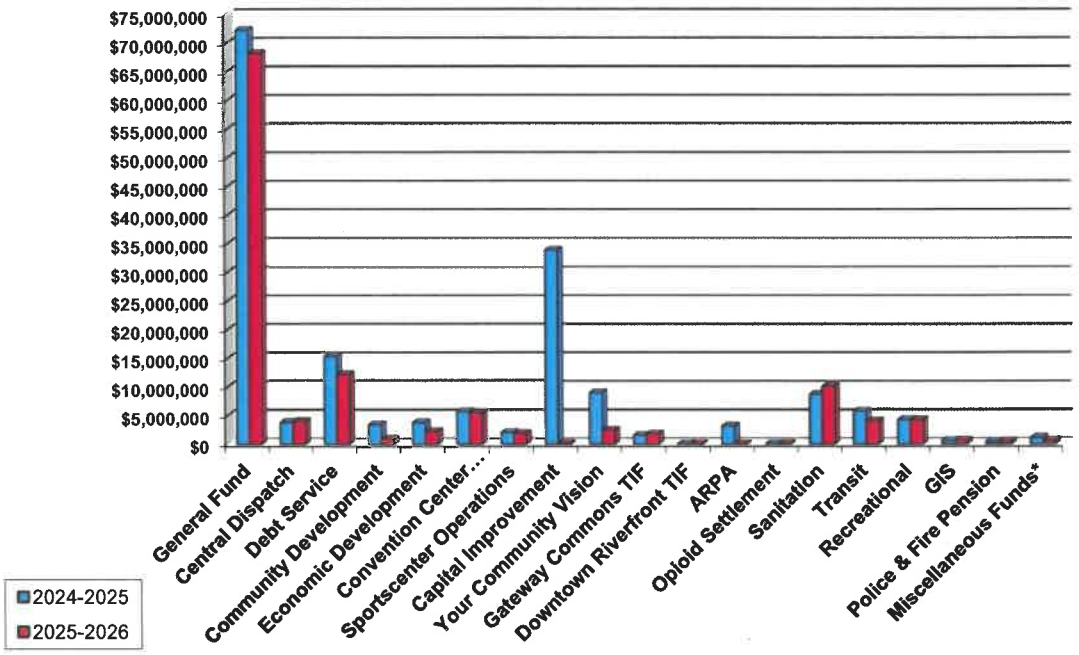
Includes all funds except for internal service funds. See page 60 for breakdown by fund.



BUDGET APPROPRIATION COMPARISONS BY FUND
FISCAL 2024-2025 TO FISCAL 2025-2026
All Funds (Excludes Internal Service Funds)

Fund	Amended Budget 2024-2025	Budget 2025-2026	% Change
General Fund	$ 72,350,443	$ 68,223,407	-5.7%
Central Dispatch	3,829,224	3,953,656	3.2%
Debt Service	15,296,348	12,129,580	-20.7%
Community Development	3,375,533	902,940	-73.3%
Economic Development	3,751,953	2,146,690	-42.8%
Convention Center Operations	5,705,645	5,301,201	-7.1%
Sportscenter Operations	2,017,197	1,845,675	-8.5%
Capital Improvement	33,897,077	100,000	-99.7%
Your Community Vision	8,947,471	2,413,599	-73.0%
Gateway Commons TIF	1,515,706	1,766,579	16.6%
Downtown Riverfront TIF	27,960	34,940	25.0%
ARPA	3,148,117	0	-100.0%
Opioid Settlement	54,740	50,000	-8.7%
Sanitation	8,682,989	10,051,588	15.8%
Transit	5,741,496	3,995,121	-30.4%
Recreational	4,249,049	4,203,119	-1.1%
GIS	601,000	636,165	5.9%
Police & Fire Pension	456,000	450,170	-1.3%
Miscellaneous Funds*	1,099,014	555,053	-49.5%
Subtotal, net of Transfers	174,746,962	118,759,483	-32.0%
Transfers	27,064,146	22,682,013	-16.2%
Total, with Transfers	$ 201,811,108	$ 141,441,496	-29.9%

*Includes Grant, State and Federal Drug, Property Recovery, Camp KOPS, Police Dare, Police Explorer, Juvenile Diverson, Secondary Employment and Parks Sponsorships.



ALL FUNDS - APPROPRIATIONS SUMMARY

Department	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
General Fund (001)					
General Government	$ 4,052,749	$ 5,907,869	$ 9,959,136	$ 4,802,733	-52%
Administration	2,325,140	2,812,846	3,266,317	3,403,540	4%
Information Services	2,351,647	2,729,802	3,144,761	3,171,608	1%
Finance	2,007,932	2,132,574	2,540,229	2,352,587	-7%
Human Resources	866,820	1,009,637	1,128,849	1,267,335	12%
Community Development	290,721	317,977	335,788	350,022	4%
Police	16,042,822	17,319,142	19,372,260	20,051,423	4%
Fire	14,134,587	15,517,874	16,578,408	17,259,887	4%
Engineering	3,714,760	2,117,629	4,900,191	4,692,445	-4%
Street	2,279,782	2,514,822	2,920,954	2,880,755	-1%
Parking Garage	221,753	149,285	185,680	162,178	-13%
Property Maintenance	362,401	443,049	446,402	417,226	-7%
Parks & Recreation	4,137,715	4,447,796	4,982,868	5,271,906	6%
Agencies	2,403,098	2,039,219	2,588,600	2,139,762	-17%
Total General Fund before Transfers	55,191,928	59,459,522	72,350,443	68,223,407	-6%
Transfer to Central Dispatch	2,328,883	2,608,422	2,687,238	2,700,826	1%
Transfer to Debt Service	397,627	396,633	407,143	406,894	0%
Transfer to Capital Improvement	65,000	4,565,000	100,000	100,000	0%
Transfer to Downtown Riverfront TIF	741,290	861,644	38,119	0	-100%
Transfer to Police & Fire Pension	605,000	294,000	222,000	240,000	8%
Transfer to Transit	1,349,268	800,332	1,162,355	1,508,241	30%
Transfer to Recreational	1,604,015	1,946,032	2,153,598	2,090,632	-3%
Transfer to Geographic Information System	133,674	147,399	150,250	159,042	6%
Transfer to Sportscenter Operations	959,428	712,890	704,903	786,369	12%
Transfer to Convention Center Operations	912,026	526,324	592,646	301,948	-49%
Transfer to Replacement RWRA	0	2,500,000	0	0	0%
Transfer to OMU	76,995	50,637	2,325,262	0	-100%
	9,173,206	15,409,312	10,543,514	8,293,952	-21%
Total General Fund	$ 64,365,134	$ 74,868,834	$ 82,893,957	$ 76,517,359	-8%
CERS Fund (002)					
Transfer to General Fund	$ 700,000	$ 700,000	$ 0	$ 0	0%
Central Dispatch Fund (005)					
Central Dispatch Operations	$ 3,040,777	$ 3,351,414	$ 3,829,224	$ 3,953,656	3%
Transfer to General Fund	0	0	159,758	0	-100%
Total Central Dispatch	$ 3,040,777	$ 3,351,414	$ 3,988,982	$ 3,953,656	-1%
Debt Service Fund (010)					
Total Debt Service	$ 12,800,352	$ 15,258,124	$ 15,296,348	$ 12,129,580	-21%
Community Development Fund (022)					
Community Development	$ 661,890	$ 651,400	$ 1,371,506	$ 560,940	-59%
Home Rehabilitation Grant	139,408	682,902	2,004,027	342,000	-83%
Total Community Development	$ 801,298	$ 1,334,303	$ 3,375,533	$ 902,940	-73%
Economic Development Fund (024)					
Economic Development before Transfers	$ 1,994,009	$ 1,790,683	$ 3,751,953	$ 2,146,690	-43%
Transfer to Debt Service	1,185,799	1,186,387	1,187,063	1,196,822	1%
Total Economic Development	$ 3,179,809	$ 2,977,070	$ 4,939,016	$ 3,343,512	-32%
Convention Center Operations Fund (026)					
Downtown Operations	$ 4,230,079	$ 4,985,139	$ 5,705,645	$ 5,301,201	-7%
Transfer to Debt Service	106,232	105,733	105,623	112,822	7%
Total Downtown Operations	$ 4,336,312	$ 5,090,872	$ 5,811,268	$ 5,414,023	-7%

ALL FUNDS - APPROPRIATIONS SUMMARY

Department	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Sportscenter Operations Fund (027)					
Total Sportscenter Operations	$ 1,541,751	$ 1,633,899	$ 2,017,197	$ 1,845,675	-9%
Capital Projects Fund (101)					
Total Capital Projects	$ 6,751,181	$ 7,686,862	$ 33,897,077	$ 100,000	-100%
Your Community Vision Fund (102)					
Your Community Vision before Transfer	$ 2,720,047	$ 5,079,501	$ 8,947,471	$ 2,413,599	-73%
Transfer to Tourist & Convention	0	692,480	589,256	582,454	-1%
Transfer to Debt Service	2,065,618	3,133,988	3,139,837	4,942,310	57%
Transfer to Capital Improvement	0	0	3,089,894	0	-100%
Total Your Community Vision	$ 4,785,666	$ 8,905,970	$ 15,766,458	$ 7,938,363	-50%
Downtown Revitalization Fund (103)					
Total Downtown Revitalization	$ 4,334,053	$ 4,337,256	$ 4,338,297	$ 4,306,472	-1%
Gateway Commons TIF Fund (109)					
General Administration	$ 32,351	$ 14,199	$ 34,740	$ 40,490	17%
Economic Dev - G W Development	1,030,393	1,160,712	1,106,469	1,289,607	17%
Transfer to General Fund	207,266	90,448	221,294	257,921	17%
Transfer to RWRA Debt Service	348,748	153,067	374,497	436,482	17%
Total Gateway Commons TIF	$ 1,618,759	$ 1,418,426	$ 1,737,000	$ 2,024,500	17%
Downtown Riverfront TIF Fund (110)					
General Administration	$ 6,916	$ 10,367	$ 27,960	$ 34,940	25%
Transfer to Debt Service	1,410,078	1,409,140	1,408,159	1,418,058	1%
Total Downtown Riverfront TIF	$ 1,416,994	$ 1,419,507	$ 1,436,119	$ 1,452,998	1%
ARPA Fund (111)					
Capital Land Improvements	$ 0	$ 1,658,737	$ 3,148,117	$ 0	-100%
Transfer to General Fund	0	7,774,176	713,166	0	-100%
Total ARPA	$ 0	$ 9,432,913	$ 3,861,283	$ 0	-100%
Tourist & Convention Fund (112)					
Total Tourist & Convention	$ 0	$ 1,382,456	$ 1,399,256	$ 1,398,124	0%
Opioid Settlement Fund (113)					
Total Opiod Settlement	$ 0	$ 6,250	$ 54,740	$ 50,000	-9%
Police Secondary Employment (201)					
Total Police Secondary Employment	$ 311,981	$ 285,841	$ 320,400	$ 320,630	0%
Property Recovery Fund (202)					
Total Property Recovery	$ 11,767	$ 14,924	$ 52,230	$ 24,640	-53%
Drug Funds (203/204)					
State Drug Fund Expenditures	$ 91,671	$ 143,594	$ 158,119	$ 98,734	-38%
State Drug Fund transfer to Grant Fund	0	998	25,000	25,000	0%
Federal Drug Fund Expenditures	26,687	20,705	82,086	42,920	-48%
Total Drug Funds	$ 118,358	$ 165,297	$ 265,205	$ 166,654	-37%
Camp KOPS Fund (205)					
Total Camp KOPS	$ 2,720	$ 2,076	$ 5,400	$ 5,400	0%

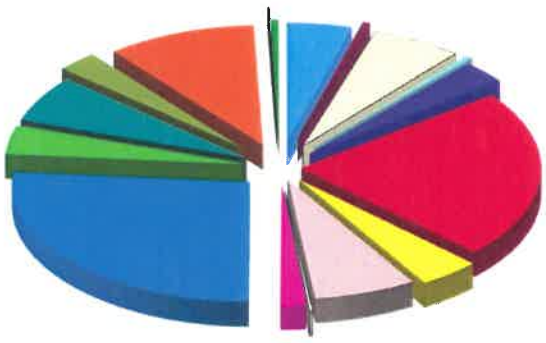
ALL FUNDS - APPROPRIATIONS SUMMARY

Department	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Police DARE Fund (206)					
Miscellaneous Expense	$ 7,079	$ 12,224	$ 15,089	$ 15,286	1%
Training Costs	538	1,049	5,548	3,741	-33%
Transfer to Camp KOPS	0	0	3,000	0	-100%
Transfer to Explorer Troop	0	0	2,400	0	-100%
Total Police DARE	$ 7,617	$ 13,272	$ 26,037	$ 19,027	-27%
Police Explorer Fund (207)					
Total Police Explorer	$ 0	$ 0	$ 3,590	$ 0	-100%
Juvenile Diversion Fund (208)					
Total Juvenile Diversion	$ 2,423	$ 2,076	$ 3,160	$ 13,702	334%
Fire Secondary Employment (217)					
Total Fire Secondary Employment	$ 7,222	$ 14,606	$ 18,750	$ 12,000	-36%
Grant Fund (216)					
Total Grant Fund	$ 0	$ 18,401	$ 422,802	$ 0	-100%
Insurance Fund (301)					
Total Insurance	$ 6,898,572	$ 6,861,785	$ 7,367,738	$ 7,783,236	6%
Facilities Maintenance Fund (302)					
Total Facilities Maintenance	$ 3,792,223	$ 4,174,944	$ 5,204,379	$ 4,987,333	-4%
Garage Service Fund (303)					
Total Garage Service	$ 1,492,007	$ 1,610,423	$ 1,765,775	$ 1,780,310	1%
Fleet & Facilities Replacement Fund (304)					
Total Fleet and Facilities Replacement	$ 2,098,945	$ 3,040,222	$ 8,981,991	$ 7,568,147	-16%
Sanitation Fund (401)					
Total Sanitation	$ 6,921,603	$ 7,535,067	$ 8,682,989	$ 10,051,588	16%
Transit Fund (402)					
Total Transit	$ 3,319,355	$ 3,589,061	$ 5,741,496	$ 3,995,121	-30%
Recreational Fund (403)					
Ben Hawes Golf Course	$ 1,148,348	$ 1,297,802	$ 1,683,940	$ 1,575,933	-6%
Hillcrest Golf Course	368,870	450,073	495,204	520,481	5%
Ice Arena	742,378	846,304	853,248	898,141	5%
Combest Pool	174,531	217,997	217,453	240,476	11%
Cravens Pool	5,992	69,453	136,083	144,792	6%
Softball Complex	516,831	602,244	674,785	662,302	-2%
Tennis Facility	109,247	134,314	188,336	160,994	-15%
Transfer to Debt Service	139,430	138,774	138,629	148,078	7%
Transfer to YCV	0	1,150,000	0	0	0%
Total Recreational	$ 3,205,627	$ 4,906,961	$ 4,387,678	$ 4,351,197	-1%
Sponsors/Scholarships Fund (404)					
Total Sponsors/Scholarships	$ 4,513	$ 6,321	$ 11,840	$ 18,000	52%
GIS Fund (406)					
Total GIS	$ 524,077	$ 600,426	$ 601,000	$ 636,165	6%
Police & Fire Pension (502)					
Total Police & Fire Pension	$ 572,358	$ 478,993	$ 456,000	$ 450,170	-1%
Total Appropriations All Funds	$ 138,963,450	$ 173,124,851	$ 225,130,991	$ 163,560,522	-27%

GENERAL FUND BY APPROPRIATION CATEGORY

Department	Personnel Services	Maintenance	Supplies	Utilities	Other	Capital	Total	%
Administration	$ 2,080,097	$ 247,536	$ 183,392	$ 57,776	$ 711,098	$ 123,641	$ 3,403,540	4.4%
Community Development	293,112	330	3,485	4,020	49,075	0	350,022	0.5%
Engineering	1,423,798	3,149,267	28,505	16,516	48,663	25,696	4,692,445	6.1%
Property Maintenance	222,118	13,141	5,627	4,100	163,468	8,772	417,226	0.5%
Finance	1,984,517	3,350	96,534	36,380	231,806	0	2,352,587	3.1%
Fire	14,157,252	551,614	685,817	340,178	340,211	1,184,815	17,259,887	22.6%
IT	1,559,727	939,812	75,860	77,036	165,561	353,612	3,171,608	4.1%
Parks	1,284,200	2,586,386	129,034	283,106	181,774	807,406	5,271,906	6.9%
Parking Garage	0	117,105	400	12,700	25,265	6,708	162,178	0.2%
Human Resources	812,200	31,876	38,244	12,920	368,530	3,565	1,267,335	1.7%
Police	16,444,618	1,226,070	667,280	155,992	518,920	1,038,543	20,051,423	26.2%
Street	1,552,205	599,017	379,418	10,624	84,137	255,354	2,880,755	3.8%
Department Totals	$ 41,813,844 68.2%	$ 9,465,504 15.4%	$ 2,293,596 3.7%	$ 1,011,348 1.7%	$ 2,888,508 4.8%	$ 3,808,112 6.2%	$ 61,280,912 100.0%	80.1%
General Government							4,802,733	6.3%
Agencies							2,139,762	2.8%
Operating Budget Total							68,223,407	89.2%
Operating Transfers							7,787,058	10.2%
Capital Transfers							100,000	0.1%
Transfer to Debt Service							406,894	0.5%
Grand Total							$ 76,517,359	100.0%

GENERAL FUND EXPENDITURES BY DEPARTMENT



Administration 4.4% | Community Development .5% | Engineering 6.1% | Property Maintenance .5%

Finance 3.1% | Fire 22.6% | IT 4.1% | Parks 6.9%

Parking Garage .2% | Human Resources 1.7% | Police 26.2% | Street 3.8%

General Government 6.3% | Agencies 2.8% | Operating Transfers 10.2% | Capital Transfers .1%

Transfer to Debt Service .5%

Expenditure Discussion

Budget Components: (in millions)				
	Amended Budget 2024-25	Budget 2025-26	$ Increase (Decrease)	% Increase (Decrease)
General Fund	82.9	76.5	(6.4)	(8%)
Central Dispatch	4.0	4.0	0.0	0%
Enterprise Funds	27.2	26.3	(0.9)	(3%)
Internal Service Funds	23.3	18.1	(5.2)	(22%)
Capital Projects Funds	33.9	0.1	(33.8)	(100%)
Debt Service Fund	15.3	12.1	(3.2)	(21%)
Special Revenue Funds	38.0	22.0	(16.0)	(42%)
Fiduciary Fund	0.5	0.5	0.0	0%
Total	**225.1**	**159.6**	**(65.5)**	(29%)

General Fund: The General Fund is the general operating fund of the City. Fiscal year 2025-26 expenditures for the General Fund decreased by $6.4 million or 8%. The decrease is primarily due to prior year transfers to OMU and purchase of property.

Central Dispatch: The Central Dispatch Fund accounts for Countywide 911 dispatch services. Fiscal year 2025-26 budgeted expenditures remain consistent.

Enterprise Funds: The Enterprise Funds include Sanitation, Transit, Recreational, Convention Center Operations, Sportscenter Operations and Geographical Information System (GIS) Funds. Fiscal year 2025-26 expenditures for the Enterprise Funds decreased by $0.9 million or 3%. This decrease is primarily due to:

- Sanitation: Increased $1.4 million primarily due to an increase in the capital expenditures budget.
- Transit: Decreased $1.7 million due to a decrease in the capital expenditures budget.
- Convention Center Operations: Decreased $0.4 million due to a lower capital and non-capital budget.
- Sportscenter: Decreased $0.2 million due to a lower capital budget.

Internal Service Funds: The Internal Service Funds include Fleet and Facilities Replacement, Facilities Maintenance, Insurance, and Garage Service Funds. Fiscal year 2025-26 budgeted expenditures decreased $5.2 million or 22%. This decrease is primarily due to:

- Facilities Maintenance: Decreased $0.2 million due to a rollover of unspent contracted service funds current year.
- Fleet and Facilities Replacement: Decreased $5.4 million due to a decrease in the budget for capital purchases and improvements.
- Insurance: Increased $0.4 million due to an increase in health insurance costs.

Capital Projects Funds: The Capital Projects Funds are used to purchase or construct capital assets. Fiscal year 2025-26 budgeted expenditures decreased $33.8 million or 100%. This decrease is due to various project completions during 2024-25 and timing of project carryovers into the 2025-26 budget.

Debt Service Fund: The Debt Service Fund is used to account for accumulation of resources for and payments of bond principal and interest. Fiscal year 2025-26 budgeted expenditures remain consistent.

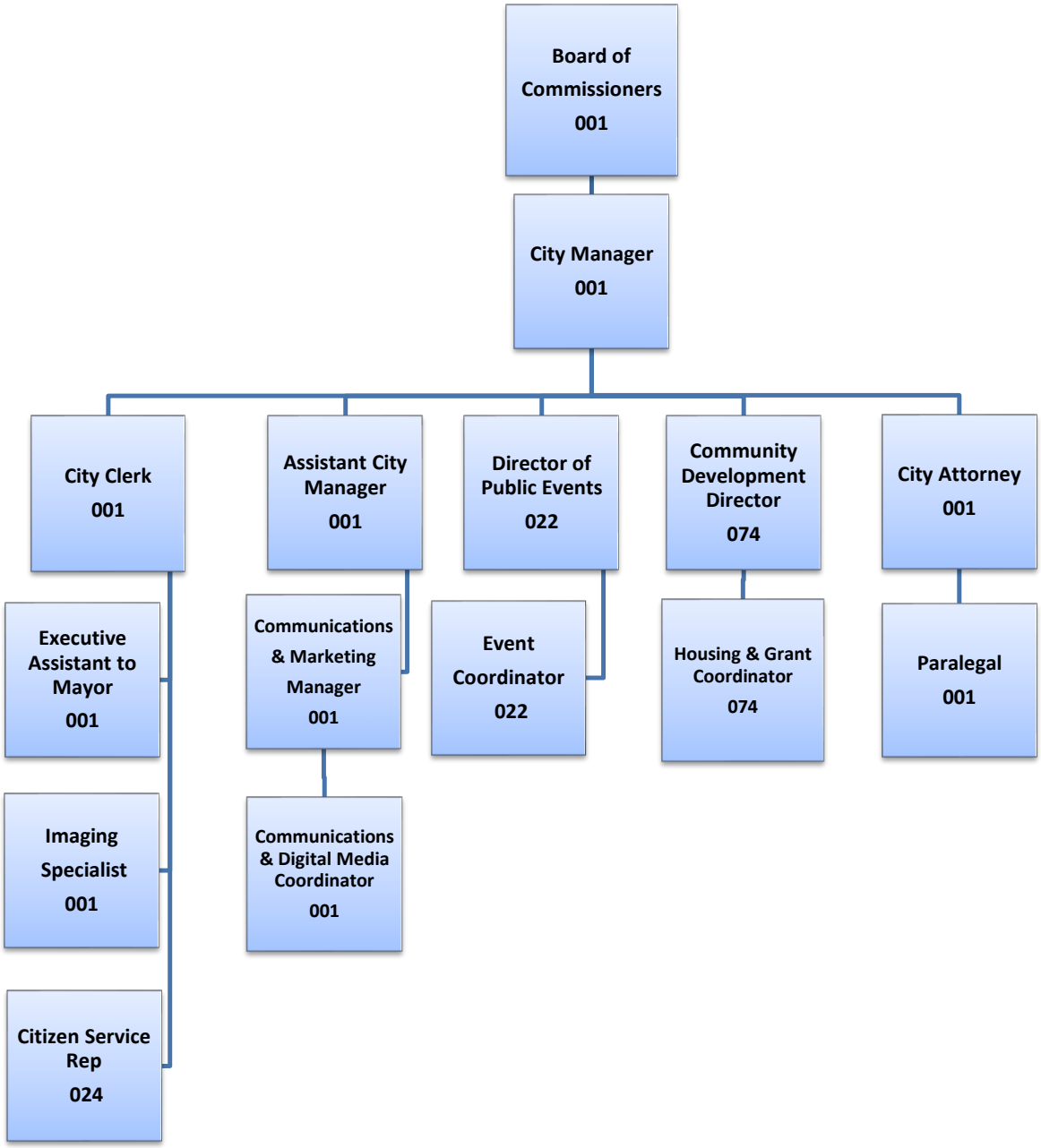
Special Revenue Funds: Special Revenue Funds include CERS, Community Development, Economic Development, YCV, Downtown Revitalization, TIF Funds, ARPA, Tourist & Convention, Opioid Settlement, Federal and State Drug Funds, Police and Fire Secondary Employment, Property Recovery Funds, other Police funds and Grant Funds. Fiscal year 2025-26 budget reflects a decrease of $16 million or 42%. This decrease is primarily due to:

- YCV: Decrease of $7.8 million due to various project completions during 2024-25 and timing of project carryovers into the 2025-26 budget.
- Community Development: Decrease of $2.5 million due to timing of project expenditures and carryover of unexpended grant funds into the 2025-26 budget.
- Economic Development: Decrease of $1.6 million due to lower economic development incentive payments and reduced projects.
- Gateway Commons TIF: Increase of $0.3 million for larger transfers to General Fund, RWRA and the developer due to increased revenues.
- ARPA: Decrease of $3.9 million due to the timing of project carryovers into the 2025-26 budget.
- Drug Funds: Decrease of $0.1 million due to a reduction in budgeting spending on equipment and supplies.
- Grant Fund: Decrease of $0.4 million due to availability of grant funding and timing of receipt.

Fiduciary Fund: The Police & Fire Pension Fund 2025-26 budgeted expenditures remain consistent.

ADMINISTRATION / COMMUNITY DEVELOPMENT

General Fund (001)



FUND.DEPARTMENT.	001.021.			001.074.	
DIVISIONS	001	022	024	074	TOTAL
FULL TIME (FT):	9	2	1	2	14
ELECTED:	5	0	0	0	5
TOTALS	**14**	**2**	**1**	**2**	**19**
Structure Subject to Change FY 25-26					

DEPARTMENT: 021 Administration **Fund: 001 General**

Function

This department includes the Board of Commissioners, the governing body of the City providing legislative, executive and policy direction, and the City Manager and supporting staff, which provides the overall administration for the City of Owensboro, as well as oversight for all city government services, including finance and support services, public safety, parks, community development, public events, and public information. The City Manager administers city government in an efficient and effective manner according to the Board of Commissioners general policy guidelines and applicable federal, state, and local laws and recommends strategies and solutions for Board of Commissioners' consideration.

2024-2025 Accomplishments

1. Successfully completed FY 2024-25 with a General Fund surplus, increasing the fund balance.
2. Prepared and distributed over 5,228 media notices and social media postings.
3. Negotiated and drafted incentive agreements and/or annexation ordinances, bringing approximately 7.966 acres into the City of Owensboro.
4. Filed a mass foreclosure suit on 24 properties collecting taxes and liens due to the City.
5. Increased outreach to the community by streaming meetings on Facebook Live & YouTube Live.
6. Hosted All-American Fourth of July, Hometown Christmas, and Owensboro Airshow.
7. Completed 16,700 calls for service through the City Action line or mobile application.
8. Completed an OBKY project initiatives by completing the City's Wayfinding Signage.
9. Managed construction of the Walter Freeman Training Center.

2025-2026 Goals & Objectives (G & O)

1. Facilitate economic development to employ area residents and grow the City's tax base, through annexations and incentives, in partnership with the Economic Development Corporation and Owensboro Riverport Authority.
2. Complete 12,500 calls for service through the City Action line or mobile application.
3. Present a balanced budget to the Owensboro Board of Commissioners and end the year with a surplus.
4. Comply with all the reporting requirements for both of the City's TIF development areas.
5. Work with the Owensboro Daviess County Convention & Visitors Bureau, Owensboro-Daviess County Regional Airport, Owensboro Convention Center and RiverPark Center to increase tourism to our area.
6. Serve as stewards of the community through public board and commission involvement.
7. Finish construction of the new Senior Community Center and remodel of Fire Station #1.
8. Host All-American Fourth of July, Illuminate, and Hometown Christmas.

Administration sets objectives according to the needs of citizens, businesses, agencies, the department and the other city departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
3 & 6	Board of Commissioners meetings available on Social Media	40	40	40	40	Improve Transparency and Communication
1	Acres Annexed	19	45	8	15	Promote Tourism and Economic Dev. Sustainable City Government

Neighborhood Alliance — Fund: 001 General

Function

AUDUBON-BON HARBOR APOLLO DOGWOOD AZALEA DUGAN BEST HILLCREST MIDTOWN EAST NORTHWEST OLD OWENSBORO SEVEN HILLS SHIFLEY-YORK SOUTHEAST WESLEYAN-SHAWNEE

This program provides for the development and growth of Neighborhood Alliances. The Alliances represent citizens in their area and serve as a vital link between the neighborhoods and city government. The Alliances work to combat problems while building on the positives in the City's neighborhoods. The twelve neighborhood boundaries represent the entire incorporated property of the municipality.

The funding for this program is $13,000 including $6,000 for alliance allocations, $3,000 for an alliance grant program and the remaining $4,000 for other expenses, including marketing material, events and the annual appreciation dinner.

2024-2025 Accomplishments

1. Boosted social media and marketing efforts to help advertise and promote the program.
2. Created Facebook pages for all active alliances.
3. Set up a Neighborhood Alliance booth at Friday After 5 City Night and other community events.
4. Hosted 122 alliance events including: twelve neighborhood cleanup days, alliance meetings, concerts, holiday events, block parties, tree giveaways, and food distributions.
5. Completed one additional wall mural panel at Kendall-Perkins Park.
6. Through the alliance grant program, the Apollo Area Alliance continued improvements to the island in Town & Country South and the garden at Apollo High School.
7. Collaborated with Owensboro Health on several community events, which included a mobile health clinic for citizens.
8. Continued the West End Food Alliance, which provides fresh produce and assorted food items to residents.
9. Held the third "Nicest Lawn in the Neighborhood Contest" to encourage neighborhood beautification.
10. Reactivated the Midtown East Neighborhood Alliance and provided a city representative at alliance meetings.
11. Celebrated the 25th anniversary of the Neighborhood Alliance Program.

2025-2026 Goals & Objectives (G & O)

1. Work with first responders to help improve safety and reduce crime in neighborhoods.
2. Implement a welcoming process for new neighbors to continue growth and involvement in alliances.
3. Work with the Owensboro Police and Fire Departments to host "Awareness Days" throughout the neighborhoods.
4. Host alliance events in the local parks.
5. At Kendall-Perkins Park, continue progress on the mural project and improvements to the men's restroom.
6. Support the City in addressing property maintenance issues throughout the municipal boundaries.
7. Host an annual dinner to show appreciation for Alliance volunteers and the organizations who support them.
8. Encourage businesses and non-profits to join the alliances and promote partnerships.
9. Continue to be a conduit for open dialogue between city government and the citizens.
10. Establish a mobile food distribution schedule and incorporate additional volunteers and support teams.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
1-4, 6	Alliance Events	101	103	122	140	Improve Transparency & Communication Strengthen & Enhance Neighborhoods
8	Partnership events with other agencies	52	70	73	80	Improve Transparency & Communication Strengthen & Enhance Neighborhoods

OBKY Projects

Function

OBKY is a multifaceted project proposed by the Mayor to engage our citizens and generate a list of community projects and initiatives that will require little or no city tax revenue to achieve. Innovative, imaginative and creative ideas born from this project are creating opportunities that exemplify healthy revitalization, support cultural identity, and foster community.

2024-2025 Accomplishments

1. Community City Finance Reporting – continued providing two, easy-to-read, annual financial reports to the citizens (one for actuals and one for budget). The Popular Annual Financial Report is now available online in an interactive version.
2. Entertainment District – continued success with EDC downtown that allows alcoholic beverages on public property during certain permitted events and allows patrons at participating businesses to leave the premise with an alcoholic beverage in a specially marked 16 oz. cup.
3. Continued to monitor the slowing of Second Street traffic – worked with OMU and OPD to slow traffic during peak pedestrian hours.
4. Completed the new Community Wayfinding Signage program.
5. Downtown Affordable Housing Options – implemented public-private partnerships to add downtown housing options.
6. Downtown Art Projects – continued to explore unique artistic mural ideas for walls, buildings, alleys, etc.
7. Beautification – continued work to improve entrances into Owensboro and the downtown area.

2025-2026 Goal & Objectives (G & O)

1. Archway Project – complete the design and install a new archway sign over Frederica Street to welcome people into the downtown area.
2. Downtown Art Projects – continue to explore unique artistic mural ideas for walls, buildings, alleys, etc.
3. Beautification – continue work to improve entrances into Owensboro and the downtown area.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
1-3	OBKY Projects Completed	4	4	4	3	Improve Transparency & Communication Promote Tourism and Economic Dev.

2025-2026 Budget

Department: 021 Administration Summary — **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 1,078,843	$ 1,266,882	$ 1,390,287	$ 1,468,225	6%
50001.002	Salaries Non-Full Time	32,431	49,630	8,887	9,242	4%
50001.004	Salaries Overtime	836	3,036	3,500	3,500	0%
50010.001	Benefits Employees Retirement	257,626	266,133	251,202	251,052	0%
50010.002	Benefits Unemployment	2,957	3,537	3,771	3,992	6%
50010.003	Benefits Clothing	104	60	150	150	0%
50010.004	Benefits Health Insurance	147,170	143,866	164,064	216,156	32%
50010.005	Benefits Life Insurance	4,560	5,216	6,599	6,969	6%
50010.006	Benefits Social Security Tax	79,003	94,513	104,104	109,583	5%
50010.007	Benefits Workers Compensation	7,407	6,394	8,572	7,478	-13%
50010.008	Benefits Other Employee Expense	688	674	3,750	3,750	0%
Total Personnel Services		1,611,626	1,839,940	1,944,886	2,080,097	7%
Maintenance						
50100.001	Mtc Buildings	22,020	8,639	21,196	41,604	96%
50100.010	Mtc Grounds	53,160	59,075	64,957	73,017	12%
50100.017	Mtc Repairs - Radio Equipment	261	261	261	261	0%
50100.029	Mtc Vehicle Wash	128	0	0	0	0%
50100.030	Mtc Vehicles & Equipment	1,179	0	3,362	1,850	-45%
50100.032	Mtc Software	4,108	4,175	4,700	5,420	15%
50421	Festivals-Mtc Grounds	75,210	78,020	121,245	125,384	3%
Total Maintenance		156,066	150,170	215,721	247,536	15%
Supplies						
50110.005	Supplies Office	6,732	6,148	9,550	10,000	5%
50110.007	Supplies Technical	106,873	225,746	252,555	100,425	-60%
50110.008	Supplies Radio Replacement	900	900	900	900	0%
50122	Dues & Subscriptions	37,734	42,032	53,886	64,707	20%
50125	Non-Capitalized Equipment	1,557	549	1,100	3,360	205%
50127	Postage	1,269	1,762	2,500	2,500	0%
50131	Computer Equipment	10,700	4,472	6,000	1,500	-75%
Total Supplies		165,765	281,609	326,491	183,392	-44%
Utilities						
50140.001	Utilities OMU	24,418	24,119	30,000	27,000	-10%
50140.002	Utilities Non-City	18,528	8,659	19,000	13,400	-29%
50140.003	Utilities Communications	8,282	8,146	8,076	12,576	56%
50140.007	Utilities Sewer	2,459	3,046	4,800	4,800	0%
Total Utilities		53,687	43,971	61,876	57,776	-7%

2025-2026 Budget

Department: 021 Administration Summary — **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50200	Advertising	$ 15,228	$ 25,790	$ 39,300	$ 47,300	20%
50222	Contractual Services	256,351	329,043	394,250	584,950	48%
50251	Insurance	853	8,644	8,299	248	-97%
50270	Miscellaneous Expense	1,282	3,022	14,500	5,000	-66%
50290	Professional/Technical Services	35,728	24,573	31,000	31,000	0%
50323	Training Costs	11,332	6,890	19,750	22,850	16%
50325	Travel	7,820	15,636	20,374	19,750	-3%
Total Other		328,594	413,597	527,473	711,098	35%
Capital						
51000.003	Capital Replacement Plan	9,403	8,259	9,870	8,641	-12%
51000.005	Capital Equipment	0	75,300	180,000	115,000	-36%
Total Capital		9,403	83,559	189,870	123,641	-35%
Total Expense		**$ 2,325,140**	**$ 2,812,846**	**$ 3,266,317**	**$ 3,403,540**	**4%**

Department: 021 Administration **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 849,325	$ 1,018,231	$ 1,122,048	$ 1,185,323	6%
50001.002	Salaries Non-Full Time	3,369	2,198	0	0	0%
50001.004	Salaries Overtime	549	1,215	2,000	2,000	0%
50010.001	Benefits Employees Retirement	197,913	209,250	198,036	198,096	0%
50010.002	Benefits Unemployment	2,178	2,639	2,936	3,111	6%
50010.004	Benefits Health Insurance	107,576	104,716	124,932	165,936	33%
50010.005	Benefits Life Insurance	3,560	4,132	5,498	5,813	6%
50010.006	Benefits Social Security Tax	60,611	73,128	82,789	87,242	5%
50010.007	Benefits Workers Compensation	7,050	6,076	8,068	6,936	-14%
50010.008	Benefits Other Employee Expense	688	674	3,750	3,750	0%
Total Personnel Services		1,232,819	1,422,258	1,550,057	1,658,207	7%
Maintenance						
50100.017	Mtc Repairs - Radio Equipment	174	174	174	174	0%
50100.029	Mtc Vehicle Wash	128	0	0	0	0%
50100.030	Mtc Vehicles & Equipment	1,179	0	3,291	1,805	-45%
50100.032	Mtc Software	1,000	1,100	1,200	1,920	60%
Total Maintenance		2,481	1,274	4,665	3,899	-16%
Supplies						
50110.005	Supplies Office	5,944	4,578	7,500	7,500	0%
50110.007	Supplies Technical	94	242	875	875	0%
50110.008	Supplies Radio Replacement	600	600	600	600	0%
50122	Dues & Subscriptions	36,107	39,427	51,386	52,207	2%
50125	Non-Capitalized Equipment	453	549	1,000	3,260	226%
50127	Postage	1,269	1,762	2,500	2,500	0%
50131	Computer Equipment	8,950	4,472	6,000	0	-100%
Total Supplies		53,417	51,629	69,861	66,942	-4%
Utilities						
50140.001	Utilities OMU	20,973	20,716	25,000	22,000	-12%
50140.002	Utilities Non-City	15,914	7,437	16,000	11,400	-29%
50140.003	Utilities Communications	6,842	6,706	6,636	8,136	23%
50140.007	Utilities Sewer	2,112	2,616	4,000	4,000	0%
Total Utilities		45,841	37,476	51,636	45,536	-12%

Department: 021 Administration **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50200	Advertising	$ 57	$ 1,564	$ 11,000	$ 17,000	55%
50251	Insurance	597	0	0	0	0%
50270	Miscellaneous Expense	2,166	3,022	4,500	4,500	0%
50290	Professional/Technical Services	35,728	24,573	31,000	31,000	0%
50323	Training Costs	11,332	6,890	19,600	22,700	16%
50325	Travel	4,328	12,060	15,000	15,000	0%
Total Other		54,208	48,109	81,100	90,200	11%
Capital						
51000.003	Capital Replacement Plan	3,408	0	0	0	0%
Total Capital		3,408	0	0	0	0%
Total Expense		**$ 1,392,175**	**$ 1,560,746**	**$ 1,757,319**	**$ 1,864,784**	**6%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Supplies: Decrease due to timing of computer replacements in prior year.
Utilities: Decrease due to lower budget for utilities based on actual historical usage.
Other: Increase in advertising budget for the marketing staff.

Revenue Analysis:

No revenue is generated from this division.

Department: 021 Administration **Division: 022 Public Events** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 194,478	$ 216,683	$ 228,072	$ 240,728	6%
50001.002	Salaries Non-Full Time	3,926	12,178	8,887	9,242	4%
50001.004	Salaries Overtime	287	1,821	1,500	1,500	0%
50010.001	Benefits Employees Retirement	50,365	49,428	45,249	45,103	0%
50010.002	Benefits Unemployment	598	697	715	754	5%
50010.004	Benefits Health Insurance	33,054	32,682	32,664	41,940	28%
50010.005	Benefits Life Insurance	881	967	1,085	1,139	5%
50010.006	Benefits Social Security Tax	14,065	16,546	18,242	19,115	5%
50010.007	Benefits Workers Compensation	275	251	458	491	7%
Total Personnel Services		297,929	331,252	336,872	360,012	7%
Maintenance						
50100.001	Mtc Buildings	22,020	8,639	21,196	41,604	96%
50100.010	Mtc Grounds	53,160	59,075	64,957	73,017	12%
50100.030	Mtc Vehicles & Equipment	0	0	71	45	-37%
50100.032	Mtc Software	1,068	1,107	1,200	1,200	0%
50421	Festivals-Mtc Grounds	75,210	78,020	121,245	125,384	3%
Total Maintenance		151,458	146,841	208,669	241,250	16%
Supplies						
50110.005	Supplies Office	595	1,085	1,500	2,450	63%
50110.007	Supplies Technical	103,500	222,504	248,680	96,550	-61%
50122	Dues & Subscriptions	1,627	2,605	2,500	12,500	400%
Total Supplies		105,722	226,194	252,680	111,500	-56%
Utilities						
50140.001	Utilities OMU	2,097	2,072	3,000	3,000	0%
50140.002	Utilities Non-City	1,591	744	2,000	1,200	-40%
50140.003	Utilities Communications	1,440	1,440	1,440	1,440	0%
50140.007	Utilities Sewer	211	262	500	500	0%
Total Utilities		5,339	4,517	6,940	6,140	-12%
Other						
50200	Advertising	15,171	24,226	28,300	30,300	7%
50222	Contractual Services	256,351	329,043	394,250	584,950	48%
50251	Insurance	256	8,644	8,299	248	-97%
50270	Miscellaneous Expense	(884)	0	10,000	500	-95%
50325	Travel	3,491	3,575	5,374	4,750	-12%
Total Other		274,385	365,488	446,223	620,748	39%

Department: 021 Administration **Division: 022 Public Events** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.003	Capital Replacement Plan	$ 5,994	$ 8,259	$ 9,870	$ 8,641	-12%
51000.005	Capital Equipment	0	75,300	180,000	115,000	-36%
Total Capital		5,994	83,559	189,870	123,641	-35%
Total Expense		**$ 840,828**	**$ 1,157,852**	**$ 1,441,254**	**$ 1,463,291**	**2%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Maintenance: Increased maintenance cost under buildings and grounds to support special events.
Supplies: Decrease in technical supplies due to the types of special events planned for 2025-2026.
Other: Increase in cost of contracted services for new special event planned for 2025-2026.
Capital: Decrease due to cost of Christmas tree purchased prior year versus current budget for lighting equipment at the Convention Center.

Revenue Analysis:

Budgeted $147,100 revenue for rentals, registration fees and donations.

2025-2026 Budget

Department: 021 Administration **Division: 024 CSRs** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 35,040	$ 31,718	$ 40,167	$ 42,174	5%
50001.002	Salaries Non-Full Time	1,747	9,248	0	0	0%
50010.001	Benefits Employees Retirement	9,348	7,347	7,917	7,853	-1%
50010.002	Benefits Unemployment	110	123	120	127	6%
50010.003	Benefits Clothing	104	60	150	150	0%
50010.004	Benefits Health Insurance	6,540	6,468	6,468	8,280	28%
50010.005	Benefits Life Insurance	119	117	16	17	6%
50010.006	Benefits Social Security Tax	2,538	2,846	3,073	3,226	5%
50010.007	Benefits Workers Compensation	49	36	46	51	11%
Total Personnel Services		55,597	57,964	57,957	61,878	7%
Supplies						
50110.005	Supplies Office	0	1	50	50	0%
50125	Non-Capitalized Equipment	0	0	100	100	0%
50131	Computer Equipment	1,750	0	0	1,500	100%
Total Supplies		1,750	1	150	1,650	1000%
Utilities	**Other**					
50323	Training Costs	0	0	150	150	0%
Total Other		0	0	150	150	0%
Total Expense		**$ 57,347**	**$ 57,964**	**$ 58,257**	**$ 63,678**	**9%**

Expenditure Analysis:

Personnel: Increase due to COLA, Step increases and higher health insurance premiums.

Supplies: Increase due to timing of computer replacements during the budget year.

Revenue Analysis:

No revenue is generated from this division.

2025-2026 Budget

Department: 021 Administration **Division: 031 Audio Visual** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 0	$ 249	$ 0	$ 0	0%
50001.002	Salaries Non-Full Time	23,389	26,006	0	0	0%
50010.001	Benefits Employees Retirement	0	109	0	0	0%
50010.002	Benefits Unemployment	70	79	0	0	0%
50010.006	Benefits Social Security Tax	1,789	1,993	0	0	0%
50010.007	Benefits Workers Compensation	33	30	0	0	0%
Total Personnel Services		25,281	28,466	0	0	0%
Maintenance						
50100.017	Mtc Repairs Radio Equipment	87	87	87	87	0%
50100.032	Mtc Software	2,040	1,968	2,300	2,300	0%
Total Maintenance		2,127	2,055	2,387	2,387	0%
Supplies						
50110.005	Supplies Office	193	484	500	0	-100%
50110.007	Supplies Technical	3,279	3,000	3,000	3,000	0%
50110.008	Supplies Radio Replacement	300	300	300	300	0%
50125	Non-Capitalized Equipment	1,104	0	0	0	0%
Total Supplies		4,876	3,784	3,800	3,300	-13%
Utilities						
50140.001	Utilities OMU	1,348	1,332	2,000	2,000	0%
50140.002	Utilities Non-City	1,023	478	1,000	800	-20%
50140.003	Utilities Communications	0	0	0	3,000	100%
50140.007	Utilities Sewer	136	168	300	300	0%
Total Utilities		2,507	1,978	3,300	6,100	85%
Total Expense		**$ 34,791**	**$ 36,284**	**$ 9,487**	**$ 11,787**	**24%**

Expenditure Analysis:

Utilities: Increase for the addition of an annual live stream service subscription.

Revenue Analysis:

No revenue is generated from this division.

DEPARTMENT: 074 Community Development **Fund: 001 General**

Function

The Community Development Department leads the City of Owensboro's efforts to strengthen neighborhoods, expand affordable housing, and drive economic revitalization. The department administers key federal programs, including the HOME Investment Partnerships Program (HOME), Community Development Block Grant (CDBG), and HOME-ARP, ensuring strategic investments in housing, infrastructure, and community services.

2024-2025 Accomplishments

1. Completed construction of the First Street beautification program in the Riverview Neighborhood Revitalization Strategy Area (NRSA).
2. Completed rehabilitation of 30 single family homes and one commercial facade in the Riverview NRSA.
3. Expanded affordable housing through construction and sale of two new homes through the Community Development Department's new build program using HOME Investment Partnerships Program.
4. Expanded affordable housing options by providing down payment assistance to HUD income-qualifying first time homebuyers through the city's HOME down payment assistance program.
5. Completed four rental rehabilitations, four single family rehabilitations, and one demolition project through the Community Catalyst Grant program in the Riverview NRSA.
6. Completed the final year of the Riverview NRSA with a total investment surpassing $11 million, 70% of which was private investment.
7. Completed the 2025-2029 Consolidated Plan and the 2025-2026 Annual Action Plan, delineating the Monarch NRSA.
8. Supported the Homeless Coalition of Ohio Valley and Historic Preservation Board.

2025-2026 Goals & Objectives (G & O)

1. Expand partnerships with Habitat for Humanity (newly certified CHDO) and local developers to increase affordable housing stock.
2. Implement the 2025-2030 NRSA Plan, focusing on housing, economic development, and infrastructure using CDBG, HOME and Community Catalyst Grants.
3. Implement new CDBG and HOME grant management software to streamline applications, compliance tracking, and reporting for improved efficiency and transparency.

Community Development sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
1 & 2	Public and Private Funds for Projects	$391,280	$250,000	$2,291,771	$1,500,000	Strengthen & Enhance Neighborhoods
1 & 2	Housing Units Renovated or Constructed	75	19	40	40	Strengthen & Enhance Neighborhoods
3	Other Community Development Projects Completed	126	15	30	1	Strengthen & Enhance Neighborhoods

Department: 074 Community Development **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 171,104	$ 190,302	$ 200,371	$ 210,641	5%
50010.001	Benefits Employees Retirement	44,183	42,772	39,493	39,221	-1%
50010.002	Benefits Unemployment	514	572	601	632	5%
50010.003	Benefits Clothing	0	0	300	300	0%
50010.004	Benefits Health Insurance	18,522	18,192	18,192	22,848	26%
50010.005	Benefits Life Insurance	770	856	952	1,001	5%
50010.006	Benefits Social Security Tax	12,884	14,334	15,328	16,114	5%
50010.007	Benefits Workers Comp	2,446	2,068	2,766	2,355	-15%
Total Personnel Services		250,423	269,095	278,003	293,112	5%
Maintenance						
50100.032	Mtc Software	218	218	300	330	10%
Total Maintenance		218	218	300	330	10%
Supplies						
50110.005	Supplies Office	1,142	829	800	800	0%
50122	Dues & Subscriptions	1,644	1,687	1,985	1,985	0%
50127	Postage	891	592	700	700	0%
Total Supplies		3,677	3,108	3,485	3,485	0%
Utilities						
50140.001	Utilities OMU	1,573	1,554	2,000	2,000	0%
50140.002	Utilities Non-City	1,194	558	1,200	900	-25%
50140.003	Utilities Communications	720	720	720	720	0%
50140.007	Utilities Sewer	158	196	400	400	0%
Total Utilities		3,645	3,028	4,320	4,020	-7%
Other						
50200	Advertising	2,226	1,690	4,100	2,600	-37%
50290	Professional/Technical Services	28,638	40,788	44,630	45,500	2%
50323	Training Costs	1,895	50	700	725	4%
50325	Travel	0	0	250	250	0%
Total Other		32,759	42,528	49,680	49,075	-1%
Total Expense		**$ 290,721**	**$ 317,977**	**$ 335,788**	**$ 350,022**	**4%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.

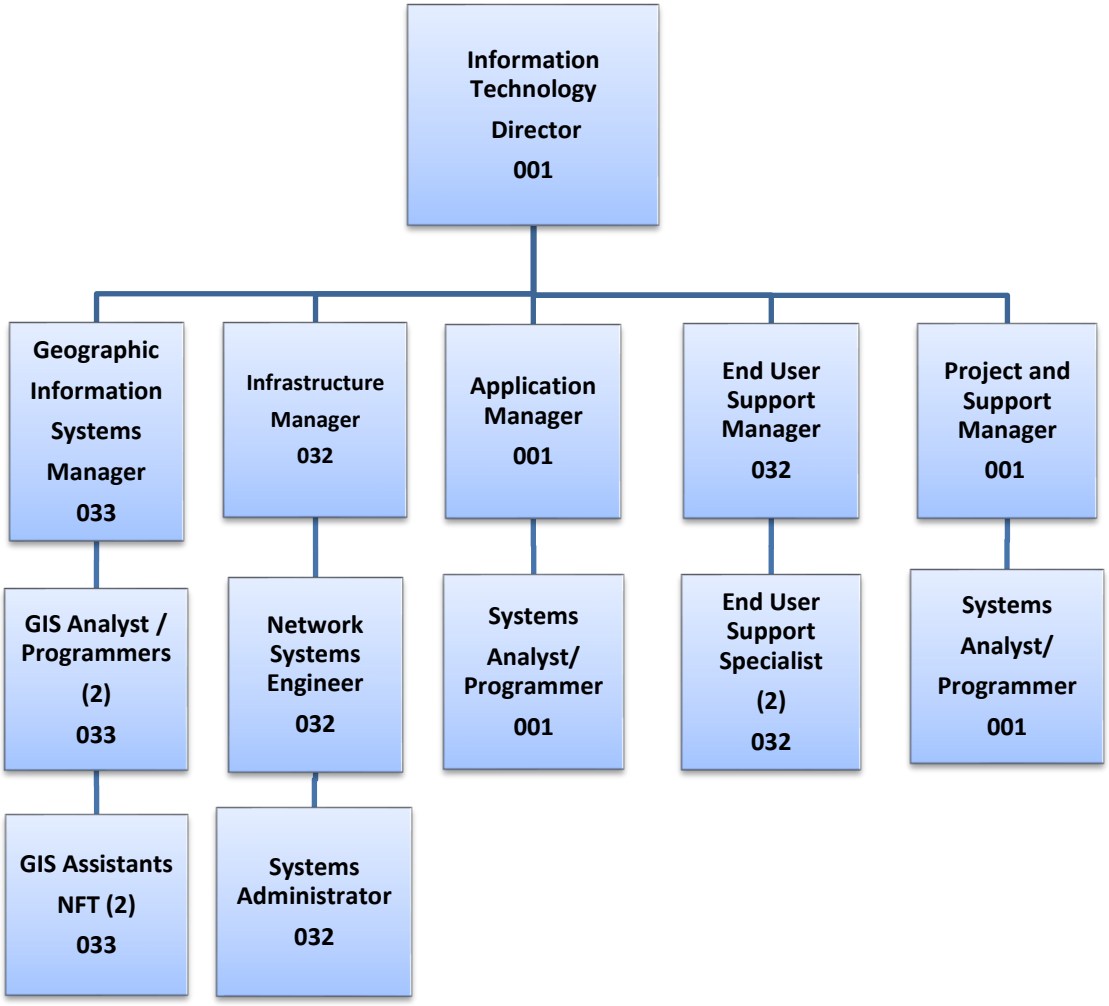
Other: Decrease in advertising costs for the Annual Action Plan.

Revenue Analysis:

Revenue of $136,700 in CDBG and HOME administration fees.

INFORMATION TECHNOLOGY / GEOGRAPHIC INFORMATION SYSTEMS

General Fund (001) / GIS Fund (406)



FUND. DEPARTMENT.	001.031.		406.031.	
DIVISIONS	001	032	033	TOTAL
FULL TIME (FT):	5	6	3	14
NON FULL TIME (NFT):	0	0	2	2
TOTALS	**5**	**6**	**5**	**16**
Structure Subject to Change FY 25-26				

DEPARTMENT: 031 Information Technology **Fund: 001 General and Fund: 406 GIS**

Function

This department oversees the management, organization, planning, and administration of all Information Technology services. Responsibilities include municipal network infrastructure, technology applications, support and training, network systems, desk services, data center operations, web services, geographic information system (GIS) services, telephone communications, and record imaging and archiving. Additionally, the department provides fee-based Information Technology services for the Owensboro Metropolitan Planning Commission, Regional Water Resource Agency (RWRA), Owensboro Municipal Utilities (OMU), Daviess County Fiscal Court (DCFC), Central Dispatch, Owensboro Convention Center and Owensboro Sportscenter.

2024-2025 Accomplishments

1. Successfully implemented OMU's mesh network.
2. Successfully refreshed Dispatch SysAdmin, Audit, Network and Security (SANS).
3. Migrated all backups from Amazon Web Services to Wasabi for cost reduction.
4. Implemented immutable backups offsite to Hopkinsville Electric Systems.
5. Initiated the first phase of a Virtual Chief Information Security Officer (VCISO) program.
6. Deployed a new purchasing application.
7. Redesigned and redeveloped the in-house wellness application for Human Resources.
8. Successfully implemented the new website.
9. Decommissioned outdated infrastructure required for segmentation along with eight unsupported Linux web servers.

2025-2026 Goals & Objectives (G & O)

1. Refresh Executive SANS.
2. Upgrade the data center infrastructure, including the relocation of the core switch.
3. Purchase and implement a Citizens Portal and a Codes Enforcement application.
4. Initiate the segmentation of the entire network.
5. Revise the in-house tax revenue application for the Finance department.
6. Establish a redundant data center at the fire training center.
7. Strengthen staff development by offering more training programs and attending valuable conferences.
8. Expand the VCISO role by launching 24/7 Security Operations Center.
9. Take a proactive approach to every aspect of IT operations.

The Information Technology department sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
3-5	Completed Work Orders	95%	98%	98%	100%	Increase Cybersecurity First Class Public Safety Sustainable City Government
7	Staff Training	100%	100%	100%	100%	Increase Cybersecurity Sustainable City Government

2025-2026 Budget

Department: 031 Information Technology Summary **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 979,477	$ 1,017,276	$ 1,113,320	$ 1,138,320	2%
50001.004	Salaries Overtime	28	0	250	0	-100%
50010.001	Benefits Employees Retirement	242,927	231,709	219,485	211,955	-3%
50010.002	Benefits Unemployment	2,956	3,058	3,341	3,415	2%
50010.004	Benefits Health Insurance	100,132	91,110	94,320	112,056	19%
50010.005	Benefits Life Insurance	4,261	4,619	5,378	5,533	3%
50010.006	Benefits Social Security Tax	72,893	75,933	85,188	87,082	2%
50010.007	Benefits Workers Compensation	1,387	1,170	1,286	1,366	6%
50010.008	Benefits Other Employee Expense	511	484	600	0	-100%
Total Personnel Services		1,404,573	1,425,359	1,523,168	1,559,727	2%
Maintenance						
50100.001	Mtc Buildings	2,393	4,870	5,068	4,862	-4%
50100.015	Mtc Misc Repairs	460	0	950	950	0%
50100.016	Mtc Repairs - Computer Equipment	0	599	1,200	1,200	0%
50100.029	Mtc Vehicles Wash	182	103	107	78	-27%
50100.030	Mtc Vehicles & Equipment	1,326	582	1,075	1,132	5%
50100.031	Mtc Hardware	25,489	35,612	62,000	118,000	90%
50100.032	Mtc Software	265,975	367,092	870,235	813,590	-7%
Total Maintenance		295,825	408,858	940,635	939,812	0%
Supplies						
50110.002	Supplies Cleaning	0	0	100	100	0%
50110.005	Supplies Office	1,327	4,426	3,500	3,500	0%
50110.007	Supplies Technical	4,828	4,665	7,100	8,100	14%
50122	Dues & Subscriptions	339	540	545	545	0%
50124	Motor Fuel	532	527	600	600	0%
50125	Non-Capitalized Equipment	24,291	25,534	46,140	43,600	-6%
50127	Postage	46	40	215	215	0%
50131	Computer Equipment	3,245	9,481	0	11,400	100%
50132	Computer Software	638	169,597	7,800	7,800	0%
Total Supplies		35,246	214,809	66,000	75,860	15%
Utilities						
50140.001	Utilities OMU	15,963	15,759	18,500	18,500	0%
50140.002	Utilities Non-City	12,106	5,658	10,500	8,700	-17%
50140.003	Utilities Communications	42,436	43,529	46,386	46,536	0%
50140.007	Utilities Sewer	1,607	1,990	3,300	3,300	0%
Total Utilities		72,113	66,937	78,687	77,036	-2%

Department: 031 Information Technology Summary **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50222	Contractual Services	$ 2,000	$ 0	$ 0	$ 0	0%
50251	Insurance	3,899	4,006	8,529	25,141	195%
50290	Professional/Technical Services	267,530	188,779	173,247	94,000	-46%
50301	Rents & Storage	420	420	420	420	0%
50302	Lease	161,040	161,040	162,000	0	-100%
50323	Training Costs	10,241	20,856	57,751	46,000	-20%
Total Other		445,130	375,101	401,947	165,561	-59%
Capital						
51000.003	Capital Replacement Plan	10,053	10,743	13,355	13,612	2%
51000.005	Capital Equipment	88,709	227,995	120,970	340,000	181%
Total Capital		98,762	238,738	134,325	353,612	163%
Total Expense		**$ 2,351,648**	**$ 2,729,803**	**$ 3,144,762**	**$ 3,171,608**	**1%**

2025-2026 Budget

Department: 031 Information Technology **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 496,558	$ 485,457	$ 566,153	$ 556,692	-2%
50001.004	Salaries Overtime	28	0	250	0	-100%
50010.001	Benefits Employees Retirement	118,207	110,853	111,638	103,656	-7%
50010.002	Benefits Unemployment	1,499	1,453	1,699	1,670	-2%
50010.004	Benefits Health Insurance	37,914	32,071	36,936	46,656	26%
50010.005	Benefits Life Insurance	2,085	2,201	2,758	2,738	-1%
50010.006	Benefits Social Security Tax	37,040	36,366	43,330	42,587	-2%
50010.007	Benefits Workers Compensation	707	558	654	668	2%
50010.008	Benefits Other Employee Expense	511	484	600	0	-100%
Total Personnel Services		694,551	669,443	764,018	754,667	-1%
Maintenance						
50100.016	Mtc Repairs - Computer Equipment	0	0	200	200	0%
50100.032	Mtc Software	144,355	169,243	281,832	232,940	-17%
Total Maintenance		144,355	169,243	282,032	233,140	-17%
Supplies						
50110.005	Supplies Office	182	653	1,000	1,000	0%
50110.007	Supplies Technical	1,834	713	2,100	2,100	0%
50122	Dues & Subscriptions	339	540	545	545	0%
50125	Non-Capitalized Equipment	0	8,927	9,000	10,600	18%
50127	Postage	0	0	15	15	0%
50131	Computer Equipment	1,530	4,387	0	7,500	100%
Total Supplies		3,885	15,219	12,660	21,760	72%
Utilities						
50140.001	Utilities OMU	6,825	6,733	8,000	8,000	0%
50140.002	Utilities Non-City	5,172	2,417	4,500	3,700	-18%
50140.003	Utilities Communications	24,132	23,570	26,604	26,604	0%
50140.007	Utilities Sewer	687	850	1,500	1,500	0%
Total Utilities		36,816	33,570	40,604	39,804	-2%
Other						
50251	Insurance	0	0	4,000	21,000	425%
50290	Professional/Technical Services	136,599	62,155	136,476	84,000	-38%
50301	Rents & Storage	420	420	420	420	0%
50323	Training Costs	1,266	1,383	25,224	16,000	-37%
Total Other		138,286	63,958	166,120	121,420	-27%

Department: 031 Information Technology **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.005	Capital Equipment	$ 9,597	$ 113,374	$ 92,590	$ 0	-100%
Total Capital		9,597	113,374	92,590	0	-100%
Total Expense		**$ 1,027,489**	**$ 1,064,807**	**$ 1,358,024**	**$ 1,170,791**	**-14%**

Expenditure Analysis:

Personnel: Decrease due to retirement of the Applications Manager.
Maintenance: Decreased from prior year increases for web-site conversion and purchase of code enforcement software.
Supplies: Increase due to the timing of computer replacements.
Other: Decrease due to budgeting for the implementation of the IT Strategic Plan in prior year.
Capital: Decrease due to prior year budget for a door access system.

Revenue Analysis:

Projected revenue $631,181 received from RWRA, OMPC and OMU for computer services.

2025-2026 Budget

Department: 031 Information Technology **Division: 032 Infrastructure** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 482,919	$ 531,818	$ 547,167	$ 581,628	6%
50010.001	Benefits Employees Retirement	124,720	120,855	107,847	108,299	0%
50010.002	Benefits Unemployment	1,457	1,606	1,642	1,745	6%
50010.004	Benefits Health Insurance	62,218	59,039	57,384	65,400	14%
50010.005	Benefits Life Insurance	2,176	2,419	2,620	2,795	7%
50010.006	Benefits Social Security Tax	35,853	39,568	41,858	44,495	6%
50010.007	Benefits Workers Compensation	680	612	632	698	10%
Total Personnel Services		710,022	755,916	759,150	805,060	6%
Maintenance						
50100.001	Mtc Buildings	2,393	4,870	5,068	4,862	-4%
50100.015	Mtc Misc Repairs	460	0	950	950	0%
50100.016	Mtc Repairs - Computer Equipment	0	599	1,000	1,000	0%
50100.029	Mtc Vehicles Wash	182	103	107	78	-27%
50100.030	Mtc Vehicles & Equipment	1,326	582	1,075	1,132	5%
50100.031	Mtc Hardware	25,489	35,612	62,000	118,000	90%
50100.032	Mtc Software	121,621	197,849	588,403	580,650	-1%
Total Maintenance		151,470	239,615	658,603	706,672	7%
Supplies						
50110.002	Supplies Cleaning	0	0	100	100	0%
50110.005	Supplies Office	1,145	3,773	2,500	2,500	0%
50110.007	Supplies Technical	2,994	3,952	5,000	6,000	20%
50124	Motor Fuel	532	527	600	600	0%
50125	Non-Capitalized Equipment	24,291	16,607	37,140	33,000	-11%
50127	Postage	46	40	200	200	0%
50131	Computer Equipment	1,715	5,094	0	3,900	100%
50132	Computer Software	638	169,597	7,800	7,800	0%
Total Supplies		31,361	199,590	53,340	54,100	1%
Utilities						
50140.001	Utilities OMU	9,138	9,026	10,500	10,500	0%
50140.002	Utilities Non-City	6,934	3,241	6,000	5,000	-17%
50140.003	Utilities Communications	18,304	19,959	19,782	19,932	1%
50140.007	Utilities Sewer	920	1,140	1,800	1,800	0%
Total Utilities		35,296	33,366	38,082	37,232	-2%
Other						
50222	Contractual Services	2,000	0	0	0	0%
50251	Insurance	3,899	4,006	4,529	4,141	-9%
50290	Professional/Technical Services	130,931	126,624	36,771	10,000	-73%
50302	Lease	161,040	161,040	162,000	0	-100%
50323	Training Costs	8,975	19,473	32,527	30,000	-8%
Total Other		306,844	311,143	235,827	44,141	-81%

2025-2026 Budget

Department: 031 Information Technology **Division: 032 Infrastructure** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.003	Capital Replacement Plan	$ 10,053	$ 10,743	$ 13,355	$ 13,612	2%
51000.005	Capital Equipment	79,112	114,620	28,380	340,000	1098%
Total Capital		89,165	125,363	41,735	353,612	747%
Total Expense		**$ 1,324,158**	**$ 1,664,994**	**$ 1,786,737**	**$ 2,000,817**	**12%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Maintenance: Increase for Isilon and SAN maintenance.
Other: Decrease due to no longer having the Dell hardware lease payment.
Capital: Increase for new data center equipment.

Revenue Analysis:

Projected revenue is listed under Administration division.

2025-2026 Budget

Department: 031 Information Technology **Division: 033 GIS** **Fund: 406 GIS**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 297,359	$ 326,212	$ 337,830	$ 354,660	5%
50001.002	Salaries Non-Full Time	10,472	11,922	41,828	43,632	4%
50010.001	Benefits Employees Retirement	73,543	71,363	66,586	66,038	-1%
50010.002	Benefits Unemployment	898	1,003	1,139	1,195	5%
50010.004	Benefits Health Insurance	62,904	61,776	61,752	78,540	27%
50010.005	Benefits Life Insurance	1,289	1,421	1,584	1,663	5%
50010.006	Benefits Social Security Tax	21,094	23,592	29,044	30,469	5%
50010.007	Benefits Workers Compensation	421	381	439	478	9%
Total Personnel Services		467,981	497,670	540,202	576,675	7%
Maintenance						
50100.032	Mtc Software	14,150	14,150	15,500	17,050	10%
Total Maintenance		14,150	14,150	15,500	17,050	10%
Supplies						
50110.005	Supplies Office	60	100	108	120	11%
50110.007	Supplies Technical	23	1,202	1,320	1,450	10%
50122	Dues & Subscriptions	50	140	140	140	0%
50131	Computer Equipment	0	2,236	2,300	0	-100%
Total Supplies		133	3,678	3,868	1,710	-56%
Utilities						
50140.001	Utilities OMU	2,397	2,368	3,000	3,000	0%
50140.002	Utilities Non-City	1,819	850	2,000	1,300	-35%
50140.007	Utilities Sewer	241	299	500	500	0%
Total Utilities		4,457	3,517	5,500	4,800	-13%
Other						
50301	Rents & Storage	630	630	630	630	0%
50323	Training Costs	3,626	16,197	10,300	10,300	0%
Total Other		4,256	16,827	10,930	10,930	0%
Capital						
51000.005	Capital Equipment	0	50,000	25,000	25,000	0%
51025	Depreciation Expense	33,100	14,583	0	0	0%
Total Capital		33,100	64,583	25,000	25,000	0%
Total Expense		**$ 524,077**	**$ 600,426**	**$ 601,000**	**$ 636,165**	6%

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.

Maintenance: Increase in ESRI software maintenance cost.

Supplies: Decrease due to timing of scheduled computer replacements.

Revenue Analysis:

Projected revenue $477,123 from RWRA, DCFC and OMU for GIS services.

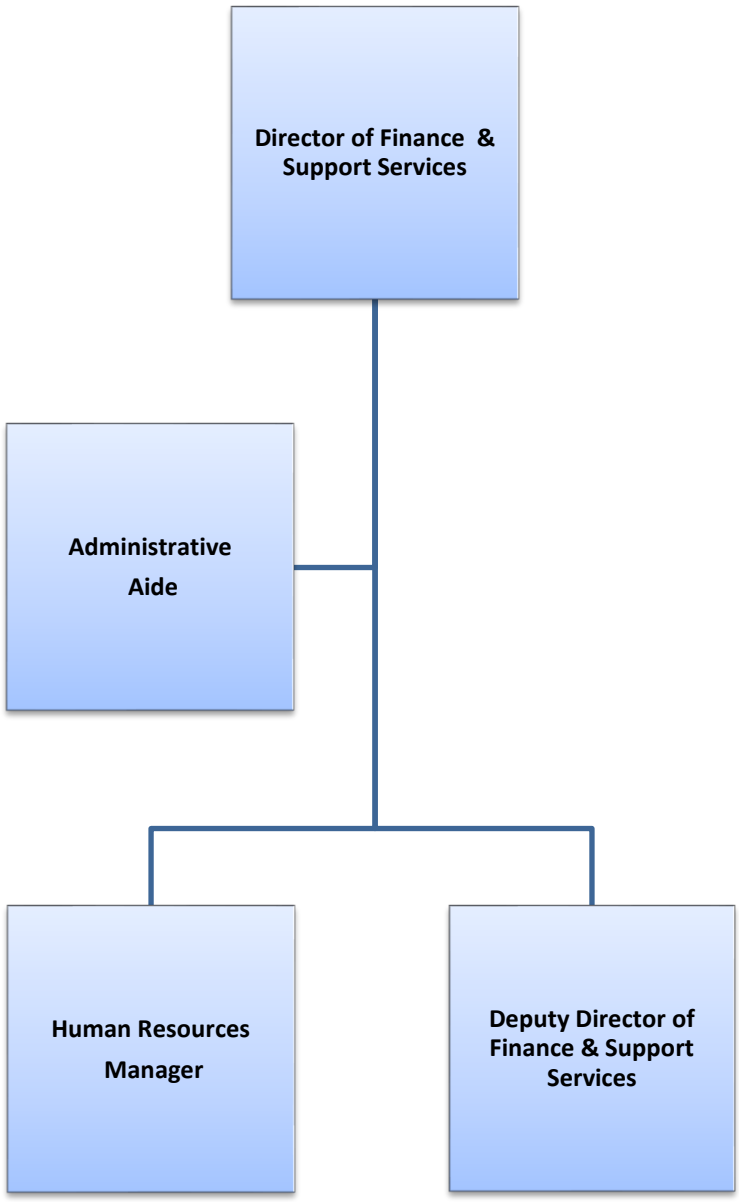
2025-2026 Budget

Department: 031 Information Technology **Division: 033 GIS** **Fund: 406 GIS**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40170	Interest on Investments	$ 1,516	$ 3,039	$ 0	$ 0	0%
40415	GIS Services	360,331	434,475	450,750	477,123	6%
41060	Miscellaneous Revenue	0	330	0	0	0%
Total		361,847	437,845	450,750	477,123	6%
41300.001	Transfers From General Fund	133,674	147,399	150,250	159,042	6%
Total Revenue		**$ 495,521**	**$ 585,244**	**$ 601,000**	**$ 636,165**	**6%**

FINANCE AND SUPPORT SERVICES

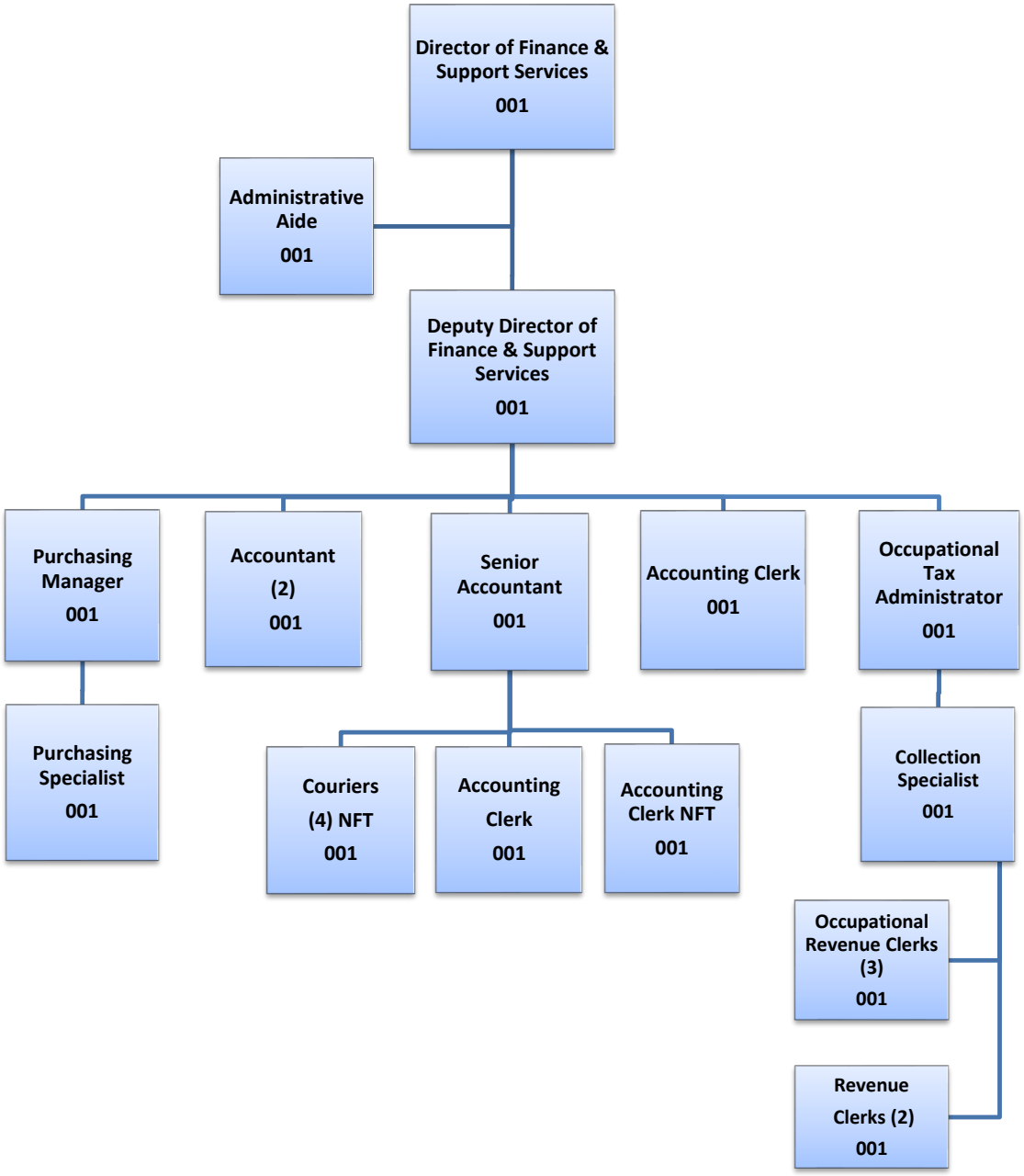
Finance and Human Resources
General Fund (001)




CITY OF OWENSBORO
KENTUCKY

FINANCE

General Fund (001)



FUND.DEPARTMENT.	001.034.
DIVISON	001
FULL TIME (FT):	17
NON FULL TIME (NFT):	5
TOTAL	**22**
Structure Subject to Change FY 25-26	

DEPARTMENT: 034 Finance **Fund: 001 General**

Function

This department provides the overall management, organization, planning, and administration of the City's finance functions, including but not limited to, centralized accounting, financial planning and reporting, revenue collection, audit, investments, centralized procurement, accounts payable and budget preparation.

2024-2025 Accomplishments

1. Received GFOA Budget Presentation Award for the 25th consecutive year.
2. Presented a balanced budget for FY 2025-26.
3. Compiled information and submitted our reimbursement request to the State of Kentucky for our Gateway Commons and Downtown Riverfront Tax Increment Finance (TIF) Projects.
4. Continued working on procedures manuals for tasks completed by Finance.
5. Completed tax audits and delinquent collections resulting in $986,501 in additional revenue.
6. Four members of Finance are working toward completion of the Certified Public Finance Officers Program.
7. Implemented the new purchasing software system, Bonfire.

2025-2026 Goals & Objectives (G & O)

1. Receive GFOA Certificate of Achievement for Excellence in Financial Reporting.
2. Receive GFOA Budget Presentation Award.
3. Prepare a balanced budget for FY 2026-27 in accordance with the GFOA budget preparation criteria.
4. Look for additional ways to streamline and automate Finance processes.
5. Continue working on the Finance procedures manuals.
6. Provide excellent service to the citizens, businesses and City departments we serve.
7. Continue working towards the Certified Public Finance Officers certification.

Finance sets goals and objectives according to the needs of citizens, businesses, agencies, their department and the other City departments they serve. The performance measures below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
3 & 6	Percentage of property tax collected within six months of the due date	98.5%	98.9%	98.7%	98.7%	Sustainable City Government
3 & 6	Occupational taxes collected within 60 days of due date	98.0%	95.5%	96.0%	96.0%	Sustainable City Government
5 & 6	Average number of days to approve purchase orders	4.4	3.0	3.5	4.0	Sustainable City Government
5 & 6	Number of Accounts Payable invoices processed	15,423	15,542	15,000	15,000	Sustainable City Government
2 & 3	Achieve GFOA budget award	Y	Y	Y	Y	Improve Transparency & Communication
1	Achieve GFOA audit award	Y	Y	Y	Y	Improve Transparency & Communication

2025-2026 Budget

Department: 034 Finance **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 1,132,804	$ 1,241,566	$ 1,321,865	$ 1,381,560	5%
50001.002	Salaries Non-Full Time	14,612	18,607	22,517	23,643	5%
50001.004	Salaries Overtime	415	1,282	500	500	0%
50010.001	Benefits Employees Retirement	292,522	285,117	260,638	257,340	-1%
50010.002	Benefits Unemployment	3,459	3,803	4,035	4,217	5%
50010.003	Benefits Clothing	1,245	211	1,500	1,500	0%
50010.004	Benefits Health Insurance	131,199	141,683	146,016	199,044	36%
50010.005	Benefits Life Insurance	4,960	5,612	6,403	6,696	5%
50010.006	Benefits Social Security Tax	84,138	92,366	102,246	106,809	4%
50010.007	Benefits Workers Compensation	2,340	2,599	2,357	2,713	15%
50010.008	Benefits Other Employee Expense	270	290	400	495	24%
Total Personnel Services		1,667,963	1,793,135	1,868,477	1,984,517	6%
Maintenance						
50100.015	Mtc Misc Repairs	0	27	1,200	2,000	67%
50100.032	Mtc Software	0	0	200,000	1,350	-99%
Total Maintenance		0	27	201,200	3,350	-98%
Supplies						
50110.002	Supplies Cleaning	3,456	3,759	3,775	3,830	1%
50110.005	Supplies Office	20,311	13,011	17,650	19,040	8%
50110.007	Supplies Technical	2,242	2,332	3,550	4,850	37%
50122	Dues & Subscriptions	3,048	4,237	3,889	4,109	6%
50125	Non-Capitalized Equipment	622	738	0	0	0%
50127	Postage	50,335	59,091	57,005	59,705	5%
50131	Computer Equipment	10,418	8,156	2,300	5,000	117%
50132	Computer Software	0	400	0	0	0%
Total Supplies		90,433	91,725	88,169	96,534	9%
Utilities						
50140.001	Utilities OMU	17,677	17,460	21,000	21,000	0%
50140.002	Utilities Non-City	13,413	6,269	12,500	9,600	-23%
50140.003	Utilities Communications	1,904	2,207	2,280	2,280	0%
50140.007	Utilities Sewer	1,781	2,205	3,500	3,500	0%
Total Utilities		34,776	28,141	39,280	36,380	-7%
Other						
50200	Advertising	12,745	7,746	11,300	11,300	0%
50220	Commission on Tax Collection	53,782	54,026	53,400	57,600	8%
50251	Insurance	255	153	428	306	-29%
50290	Professional/Technical Services	124,860	144,571	151,950	145,950	-4%
50323	Training Costs	7,224	12,223	11,650	9,150	-21%
50350	Bad Debt Expense	52	827	7,500	7,500	0%
Total Other		198,926	219,545	236,228	231,806	-2%

2025-2026 Budget

Department: 034 Finance **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.005	Capital Equipment	$ 15,834	$ 0	$ 6,875	$ 0	-100%
51000.013	Capital Software	0	0	100,000	0	-100%
Total Capital		15,834	0	106,875	0	-100%
Total Expense		**$ 2,007,932**	**$ 2,132,574**	**$ 2,540,229**	**$ 2,352,587**	**-7%**

Expenditure Analysis:

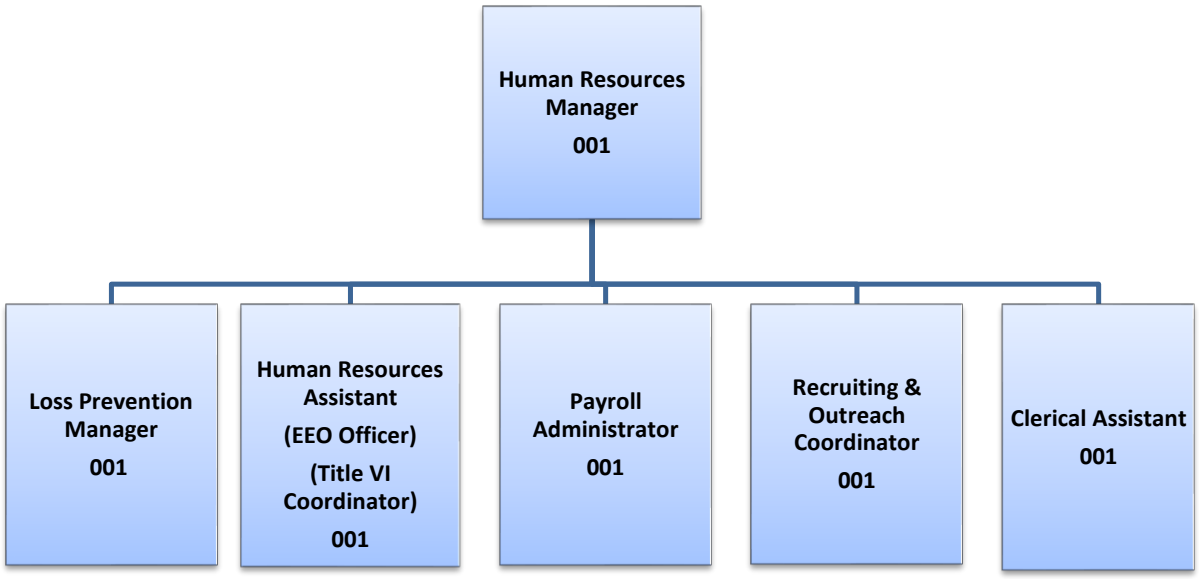
Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Maintenance: Decrease due to budgeting for the purchase of a new tax collection software cost and implementation in prior year.
Capital: Decrease due to the budgeting for the purchase of a new postage meter and tax collection software in prior year.

Revenue Analysis:

Projected revenue of $108,000 from RWRA for accounting, payroll and purchasing services, $350,000 from DCFC for collection of occupational/net profit license fees and $248,768 from Owensboro Public Schools for school tax collection.

HUMAN RESOURCES

General Fund (001)



FUND.DEPARTMENT.	001.036.
DIVISION	001
FULL TIME (FT):	6
TOTAL	6
Structure Subject to Change FY 25-26	

DEPARTMENT: 036 Human Resources **Fund: 001 General**

Function

This department provides the overall management, organization, planning, and administration of the Human Resources Department, including but not limited to, employee recruitment, training and development, payroll, compensation and benefit administration, occupational health and safety, policy and procedure development and enforcement, strategic planning, regulatory compliance, and other human resource administration activities.

2024-2025 Accomplishments

1. Submitted streamlined departmental budget while maintaining quality service.
2. Continued commitment to employee workforce (e.g., wellness, safety, drug-free, diversity, benefits).
3. Continued marketing current "What's Your Calling" recruitment campaign consisting of digital and print media.
4. Completed the Affirmative Action Plan for the recent census data.
5. Continued good faith effort to recruit minorities/females:
    a. Print, text, web and TV advertising; "What's Your Calling" campaign; updated Affirmative Action Plan for recent census data; diversity mail lists and publications; Spanish-translated ads; participated in various recruitment fairs.
    b. Continued ongoing evaluation and enhancement of recruitment processes.

2025-2026 Goals & Objectives (G & O)

1. Maintain a streamlined departmental budget while maintaining quality service.
2. Provide targeted, in-depth employee/supervisor training programs, specific to departments.
3. Continue commitment to employee workforce (e.g., wellness, safety, drug-free, diversity, benefits).
4. Expand recruitment efforts utilizing additional and alternative resources, while continuing a good faith effort to recruit minorities and females.
5. Update the "What's Your Calling" recruitment campaign.

Human Resources sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Link to City's Strategic Goals
3	Employee Injury/Illness Summary (calendar year) – based on Workers Comp (WC) reportable injuries.	53	36	42	40	Sustainable City Government
2 & 4	Full-time recruitments (includes promotion, excludes elected officials)	76	80	97	90	Sustainable City Government
2,4,5	Successful Minority Recruitment FT & NFT Job Offers	9	12	13	15	Sustainable City Government

2025-2026 Budget

Department: 036 Human Resources **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 394,532	$ 464,752	$ 481,867	$ 556,803	16%
50001.002	Salaries Non-Full Time	35,157	31,292	0	0	0%
50001.004	Salaries Overtime	197	403	1,000	1,000	0%
50010.001	Benefits Employees Retirement	104,058	99,934	95,173	103,863	9%
50010.002	Benefits Unemployment	1,297	1,495	1,449	1,673	15%
50010.004	Benefits Health Insurance	58,008	62,894	69,336	102,834	48%
50010.005	Benefits Life Insurance	1,810	1,984	2,342	2,686	15%
50010.006	Benefits Social Security Tax	31,086	35,794	36,939	42,672	16%
50010.007	Benefits Workers Compensation	607	571	558	669	20%
Total Personnel Services		626,751	699,118	688,664	812,200	18%
Maintenance						
50100.017	Mtc Repairs - Radio Equipment	87	87	87	100	15%
50100.029	Mtc Vehicle Wash	0	0	107	156	46%
50100.030	Mtc Vehicles & Equipment	112	112	946	1,000	6%
50100.032	Mtc Software	22,751	26,740	26,900	30,620	14%
Total Maintenance		22,950	26,939	28,040	31,876	14%
Supplies						
50110.005	Supplies Office	5,119	5,468	7,830	7,860	0%
50110.007	Supplies Technical	14,226	15,129	23,756	23,891	1%
50110.008	Supplies Radio Replacement	300	300	300	300	0%
50122	Dues & Subscriptions	322	823	2,888	2,943	2%
50124	Motor Fuel	449	531	750	750	0%
50127	Postage	2,038	1,995	3,500	2,500	-29%
50131	Computer Equipment	8,591	96	0	0	0%
Total Supplies		31,045	24,343	39,024	38,244	-2%
Utilities						
50140.001	Utilities OMU	5,693	5,623	7,000	7,000	0%
50140.002	Utilities Non-City	4,320	2,019	4,500	3,100	-31%
50140.003	Utilities Communications	1,896	1,500	1,620	1,620	0%
50140.007	Utilities Sewer	573	710	1,200	1,200	0%
Total Utilities		12,481	9,852	14,320	12,920	-10%
Other						
50230	Employee Recognition	6,137	12,361	22,460	20,950	-7%
50251	Insurance	704	771	833	836	0%
50290	Professional/Technical Services	17,316	18,057	23,641	49,721	110%
50300	Recruitment	125,135	145,020	157,008	141,473	-10%
50310	Safety Costs	186	4,710	13,600	13,600	0%
50313	Special Employee Activity	11,604	12,864	14,900	15,400	3%
50323	Training Costs	4,249	2,638	9,520	10,175	7%
50326	Tuition Reimbursements	(25)	503	14,000	14,000	0%
50327	Project Badge Tuition Reimb	8,287	13,609	27,000	30,375	13%
50328	MPA Tuition Reimbursement	0	36,000	72,000	72,000	0%
Total Other		173,592	246,533	354,962	368,530	4%

Department: 036 Human Resources **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.003	Capital Replacement	$ 0	$ 2,852	$ 3,839	$ 3,565	-7%
Total Capital		0	2,852	3,839	3,565	-7%
Total Expense		**$ 866,820**	**$ 1,009,637**	**$ 1,128,849**	**$ 1,267,335**	**12%**

Expenditure Analysis:

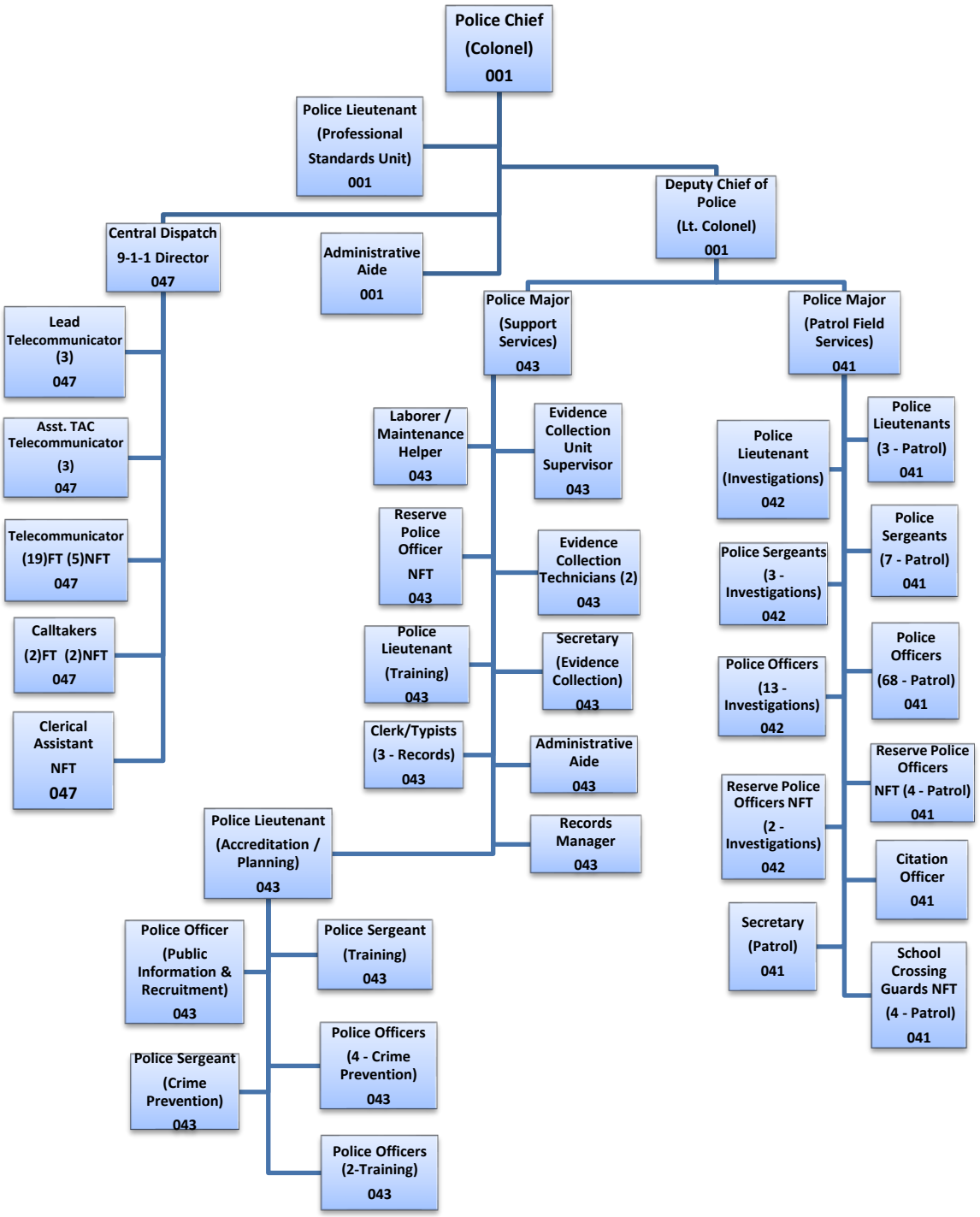
Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Maintenance: Increase for Active Directory Integration and Governmentjobs.com.
Other: Increase in budget for salary study updates.

Revenue Analysis:

No revenue generated by this department.

POLICE

General Fund (001) / Central Dispatch Fund (005)



FUND.DEPARTMENT.	001.041.				005.041.	
DIVISIONS	001	041	042	043	047	TOTAL
FULL TIME (FT):	4	81	17	22	28	152
NON FULL TIME (NFT):	0	8	2	1	8	19
TOTALS	**4**	**89**	**19**	**23**	**36**	**171**
Structure Subject to Change FY 25-26						

2025-2026 Budget

Department: 041 Police Summary — **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 7,277,186	$ 8,365,152	$ 9,230,055	$ 9,640,029	4%
50001.002	Salaries Non-Full Time	201,250	185,749	315,282	338,661	7%
50001.004	Salaries Overtime	459,753	448,500	499,000	527,800	6%
50010.001	Benefits Employees Retirement	3,689,110	3,706,241	3,653,205	3,534,969	-3%
50010.002	Benefits Unemployment	23,048	26,250	30,159	31,519	5%
50010.003	Benefits Clothing	87,145	104,149	117,830	118,680	1%
50010.004	Benefits Health Insurance	1,250,236	1,260,734	1,360,680	1,725,096	27%
50010.005	Benefits Life Insurance	31,072	36,292	43,442	45,959	6%
50010.006	Benefits Social Security Tax	167,730	197,780	252,361	263,474	4%
50010.007	Benefits Workers Compensation	172,814	177,002	155,447	216,097	39%
50010.008	Benefits Other Employee Expense	1,685	1,580	2,334	2,334	0%
Total Personnel Services		13,361,029	14,509,431	15,659,795	16,444,618	5%
Maintenance						
50100.001	Mtc Buildings	176,517	173,010	168,320	169,968	1%
50100.010	Mtc Grounds	19,633	24,032	28,700	34,851	21%
50100.015	Mtc Misc Repairs	43,711	44,686	96,457	80,749	-16%
50100.017	Mtc Repairs - Radio Equipment	66,356	172,372	176,026	190,623	8%
50100.030	Mtc Vehicles & Equipment	452,991	269,427	456,658	308,399	-32%
50100.032	Mtc Software	162,151	251,952	414,948	441,480	6%
50100.034	Mtc Weather Sirens	0	0	14,400	0	-100%
Total Maintenance		921,359	935,479	1,355,509	1,226,070	-10%
Supplies						
50110.002	Supplies Cleaning	12,717	12,393	12,876	13,194	2%
50110.005	Supplies Office	18,707	25,643	29,621	32,647	10%
50110.007	Supplies Technical	103,302	87,797	131,834	118,152	-10%
50110.008	Supplies Radio Replacement	77,100	77,100	77,100	71,100	-8%
50122	Dues & Subscriptions	2,257	2,127	4,435	4,845	9%
50124	Motor Fuel	288,489	289,499	310,000	310,000	0%
50125	Non-Capitalized Equipment	67,133	67,673	62,953	52,277	-17%
50127	Postage	2,539	1,554	3,065	3,065	0%
50131	Computer Equipment	78,402	96,294	72,900	62,000	-15%
Total Supplies		650,646	660,079	704,784	667,280	-5%
Utilities						
50140.001	Utilities OMU	47,958	48,809	52,000	57,800	11%
50140.002	Utilities Non-City	5,143	5,781	7,200	8,500	18%
50140.003	Utilities Communications	68,945	60,703	80,040	82,692	3%
50140.007	Utilities Sewer	3,767	4,646	6,000	7,000	17%
Total Utilities		125,814	119,939	145,240	155,992	7%

Department: 041 Police Summary **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50251	Insurance	$ 215,297	$ 223,525	$ 240,686	$ 237,489	-1%
50270	Miscellaneous Expense	10,000	15,000	30,000	30,000	0%
50290	Professional/Technical Services	11,090	11,877	33,070	24,210	-27%
50222	Contractual Services	0	0	8,700	10,250	18%
50310	Safety Costs	4,640	3,176	5,430	5,430	0%
50323	Training Costs	74,364	119,994	174,049	194,102	12%
50325	Travel	5,136	7,665	13,407	17,439	30%
Total Other		320,527	381,236	505,342	518,920	3%
Capital						
51000.005	Capital Equipment	81,948	95,940	167,290	191,716	15%
51000.003	Capital Replacement Plan	581,500	617,038	834,300	846,827	2%
Total Capital		663,448	712,978	1,001,590	1,038,543	4%
Total Expense		**$ 16,042,822**	**$ 17,319,142**	**$ 19,372,260**	**$ 20,051,423**	**4%**

DEPARTMENT: 041 Police **Division: 001 Administration** **Fund 001: General**

Function

This program provides for the planning, direction, and control of the Police Department, the professional standards and internal investigation functions, and assures that the standards of the accreditation program are observed. Other divisions within the department are as follows: the Field Services Division oversees the Criminal Investigation Division (CID) and the Patrol Division, which provides patrol and traffic enforcement services, including the Crossing Guard Program; the Support Services Division oversees the Records Division, Evidence Collection Unit, coordinates departmental training, police/community relations, Drug Abuse Resistance Education (DARE), and crime prevention. The consolidated 911 Public Safety Communications Division, which provides dispatch and other forms of communication services for city and county public safety agencies, is housed at the Owensboro Police Department.

2024-2025 Accomplishments

1. Reduced Part 1 Index Crimes by 6.5%.
2. Applied for and received approximately $180,754 in grant funds.
3. Completed the twelfth year of *"Operation Santa"* delivering over 360 boxes of food items to those in need.
4. Continued to utilize the Adopt-A-School Program, in which officers adopt schools in their assigned sectors and make visits to provide a police presence and familiarize officers with school emergency procedures. Patrol officers made approximately 7,108 Adopt-A-School visits in 2024.
5. Owensboro Police Department's Training Academy graduated its first class of nine recruits in November 2024.

2025-2026 Goals & Objectives (G & O)

1. In efforts to obtain a diversified work force, continue to recruit and obtain a 2% increase of minority and female officers.
2. Continue to foster training and career development for all our staff.
3. Provide a safe and secure environment throughout the city while engaging the community and enhancing public relations.
4. Reduce Part 1 Index Crimes by 2%.
5. Increase staff to address the growing need for police services throughout the community.

The Police Department sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of their officers and staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
3 & 4	Community meetings (Crimestoppers, Alumni, Advisory)	48	50	57	60	Improve Transparency & Communications, Strengthen & Enhance Strong Neighborhoods
4	Internal Investigations	32	25	25	28	First Class Public Safety
1 & 5	Minority Hires	4	3	4	3	First Class Public Safety
2-4	Community programs (enhancing public relations)	18	18	20	20	Improve Transparency & Communications, Strengthen & Enhance Strong Neighborhoods

Department: 041 Police **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 469,744	$ 492,002	$ 517,571	$ 545,348	5%
50001.004	Salaries Overtime	2,476	371	15,000	15,000	0%
50010.001	Benefits Employees Retirement	201,091	198,120	193,307	188,502	-2%
50010.002	Benefits Unemployment	1,383	1,445	1,598	1,681	5%
50010.003	Benefits Clothing	2,272	2,298	2,450	2,450	0%
50010.004	Benefits Health Insurance	45,048	47,544	45,612	58,404	28%
50010.005	Benefits Life Insurance	1,854	1,975	2,438	2,558	5%
50010.006	Benefits Social Security Tax	9,952	10,509	12,693	13,298	5%
50010.007	Benefits Workers Compensation	9,099	8,634	7,542	10,546	40%
50010.008	Benefits Other Employee Expense	218	199	300	300	0%
Total Personnel Services		743,137	763,096	798,511	838,087	5%
Maintenance						
50100.001	Mtc Buildings	165,578	153,576	144,374	143,672	0%
50100.010	Mtc Grounds	14,271	18,823	22,650	29,628	31%
50100.015	Mtc Misc Repairs	1,643	2,592	3,651	4,621	27%
50100.030	Mtc Vehicles & Equipment	452,991	269,427	456,658	308,399	-32%
Total Maintenance		634,483	444,418	627,333	486,320	-22%
Supplies						
50110.002	Supplies Cleaning	12,257	11,767	11,456	11,456	0%
50110.005	Supplies Office	2,081	2,506	3,310	3,550	7%
50110.007	Supplies Technical	9,445	3,541	32,210	18,210	-43%
50122	Dues & Subscriptions	2,257	2,127	4,435	4,845	9%
50124	Motor Fuel	288,489	289,499	310,000	310,000	0%
50125	Non-Capitalized Equipment	27,353	31,122	5,000	0	-100%
50127	Postage	593	286	446	446	0%
50131	Computer Equipment	6,380	0	6,700	4,000	-40%
Total Supplies		348,855	340,848	373,557	352,507	-6%
Utilities						
50140.001	Utilities OMU	46,452	47,344	50,000	56,000	12%
50140.002	Utilities Non-City	5,143	5,781	7,200	8,500	18%
50140.003	Utilities Communications	2,339	1,980	4,632	5,352	16%
50140.007	Utilities Sewer	3,767	4,646	6,000	7,000	17%
Total Utilities		57,701	59,750	67,832	76,852	13%
Other						
50251	Insurance	214,765	222,966	240,048	236,810	-1%
50270	Miscellaneous Expense	10,000	15,000	30,000	30,000	0%
50290	Professional/Technical Services	5,046	6,791	16,700	8,700	-48%
50310	Safety Costs	1,400	1,424	1,550	1,550	0%
50323	Training Costs	3,967	16,182	11,181	16,365	46%
50325	Travel	1,109	1,370	3,000	3,000	0%
Total Other		236,286	263,732	302,479	296,425	-2%

2025-2026 Budget

Department: 041 Police **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.005	Capital Equipment	$ 0	$ 5,599	$ 0	$ 8,650	100%
51000.003	Capital Replacement Plan	581,500	617,038	834,300	846,827	2%
Total Capital		581,500	622,637	834,300	855,477	3%
Total Expense		**$ 2,601,962**	**$ 2,494,482**	**$ 3,004,012**	**$ 2,905,668**	**-3%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Maintenance: Decrease in cost and amount of vehicle maintenance based on prior year usage.
Supplies: Decrease due to rollovers of budget prior year for training center supplies and timing of computer replacements.
Capital: Increase in vehicle replacement costs and budgeted purchase of a polygraph instrument.

Revenue Analysis:

Estimate $312,500 in revenue from parking fines, accident reports, base court revenue and miscellaneous other revenue.

DEPARTMENT: 041 Police **Division: 041 Patrol** **Fund: 001 General**

Function

The Patrol Division provides continual 24-hour police service throughout the City of Owensboro. Our mission is to reduce the fear of crime while providing prompt, courteous, and equitable service to all people who visit, reside, or work in our community. Our goal is to provide these services while being as efficient with taxpayer dollars as possible.

2024-2025 Accomplishments

1. Continued participation in community events, community meetings and neighborhood alliance meetings to help build relationships and maintain community trust.
2. In response to juvenile gun violence, patrol shifts continued to coordinate with the Criminal Investigation Division (CID) to deploy resources specifically to address gun violence. Strategies utilized identified related shooting incidents, individuals, and geographical areas where resources were deployed. As a result, a sustained reduction in gun violence has been maintained.
3. Through public engagement at events, neighborhood alliance meetings and calls for service, officers provided education regarding safe storage of firearms. As a result, there was a 41% reduction in firearm thefts.
4. Increased traffic enforcement by a significant margin to reduce traffic collisions, accident fatalities and suppress crime.
5. Patrol evidence technicians continued to utilize advanced levels of evidence collection techniques to identify auto theft and burglary suspects in an effort to further reduce crime.
6. Focused on minimizing overtime costs by filling manpower shortages with reserve officers and members of the Support Services division when available.
7. Successfully provided security for multiple large-scale events without compromising the department's ability to respond to calls for service or investigate crimes.

2025-2026 Goals & Objectives (G & O)

1. Provide a safe and secure environment for all individuals in the Owensboro community.
2. Actively engage the community through meetings, events, school visits and personal interactions with the goal of enhancing public relations and maintaining public trust.
3. Target crime by identifying violent actors and focusing resources on specific individuals involved in violence.
4. Reduce index crimes through focused enforcement, utilizing crime analysis, and data-driven approaches to crime reduction and traffic safety.
5. Continue to increase the number of Advanced Roadside Impaired Driving Enforcement (ARIDE) certified officers and Drug Recognition Experts (DRE) to assist in detecting incidents of Driving Under Influence (DUI) of controlled substances.
6. Increase enforcement of alcohol and drug related impaired driving offenses to reduce auto related fatalities and injury accidents.
7. Continue leadership development for officers and supervisors.

The Police Department sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of their officers and staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
1 & 2	Emergency response time (minutes)	4.14	4.21	4.26	4.20	First Class Public Safety
3-5	Accidents investigated	3,134	3,023	3,130	3,000	First Class Public Safety
5	DUI	173	152	170	250	First Class Public Safety
4 & 5	Moving violation citations/courtesy notices issued / officer	2,727	8,691	9,990	10,000	First Class Public Safety

2025-2026 Budget

Department: 041 Police **Division: 041 Patrol** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 4,689,280	$ 5,454,764	$ 5,952,136	$ 6,080,951	2%
50001.002	Salaries Non-Full Time	105,000	108,600	199,320	216,900	9%
50001.004	Salaries Overtime	344,324	323,108	345,000	362,250	5%
50010.001	Benefits Employees Retirement	2,475,386	2,497,097	2,422,541	2,293,807	-5%
50010.002	Benefits Unemployment	14,722	16,939	19,515	19,980	2%
50010.003	Benefits Clothing	48,460	49,363	65,330	65,430	0%
50010.004	Benefits Health Insurance	860,412	847,446	912,192	1,187,856	30%
50010.005	Benefits Life Insurance	19,939	23,718	28,103	28,855	3%
50010.006	Benefits Social Security Tax	82,010	99,986	143,832	147,749	3%
50010.007	Benefits Workers Compensation	114,362	117,465	102,475	140,031	37%
50010.008	Benefits Other Employee Expense	181	236	250	250	0%
Total Personnel Services		8,754,076	9,538,721	10,190,694	10,544,059	3%
Maintenance						
50100.015	Mtc Misc Repairs	145	8	2,795	3,995	43%
50100.032	Mtc Software	3,309	58,064	193,231	107,000	-45%
Total Maintenance		3,454	58,071	196,026	110,995	-43%
Supplies						
50110.005	Supplies Office	4,628	7,223	8,823	9,033	2%
50110.007	Supplies Technical	750	150	1,348	1,452	8%
50125	Non-Capitalized Equipment	4,924	2,155	11,253	1,919	-83%
50127	Postage	241	135	205	205	0%
50131	Computer Equipment	841	5,605	6,700	4,400	-34%
Total Supplies		11,382	15,268	28,329	17,009	-40%
Utilities						
50140.003	Utilities Communications	44,005	46,164	54,228	54,948	1%
Total Utilities		44,005	46,164	54,228	54,948	1%
Other						
50222	Contractual Services	0	0	8,700	0	-100%
50310	Safety Costs	2,019	700	2,175	2,175	0%
50323	Training Costs	32,304	57,132	86,520	78,314	-9%
50325	Travel	569	1,092	3,900	3,400	-13%
Total Other		34,892	58,924	101,295	83,889	-17%
Capital						
51000.005	Capital Equipment	500	0	13,000	78,345	503%
Total Capital		500	0	13,000	78,345	503%
Total Expense		**$ 8,848,309**	**$ 9,717,148**	**$ 10,583,572**	**$ 10,889,245**	**3%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Maintenance: Decrease in maintenance cost for police software programs.
Other: Decrease in training costs based on need for this budget year.
Capital: Increase for the purchase of a new 3D scanner.

Revenue Analysis:

No revenue generated by this department.

DEPARTMENT: 041 Police **Division: 042 Investigation** **Fund: 001 General**

Function

This program provides for investigation of crimes against persons and property, fraud, narcotics, and juvenile offenses in order to arrest and convict suspects and recover stolen property. Close liaison is maintained with the courts and prosecuting officials.

2024-2025 Accomplishments

1. Obtained quality convictions through detailed investigative analysis for prosecution.
2. Our technical investigations officer completed six digital video recorder (DVR) exams, 183 cell phones exams, 13 computer exams, 51 various media exams and twelve background investigations completed.
3. The Investigation Division's clearance rate continues to be well above the state and national average. The Investigations Division's clearance rate for Part 1 Property Crimes is 33.6% (state average is 31% and national average is 13.9%). The Investigations Division's clearance rate for Part 1 Violent Crimes is 72.5% (state average is 49.7% and national average is 41.1%).
4. The Street Crimes Unit completed major drug trafficking investigations with DEA which included 47 federal indictments. These investigations were large scale in nature and resulted in the arrest of people across this country for illegal narcotics trafficking. The Street Crimes Unit, during the calendar year of 2024, assisted in recovering over five pounds of marijuana, 270 pounds of methamphetamine, 23 pounds of cocaine, and 100,000 fentanyl pills. The unit also seized 15 vehicles, 62 firearms, and approximately $317,692 in U.S. currency.

2025-2026 Goals & Objectives (G & O)

1. Detectives will utilize the Career Path Developmental Course at the Department of Criminal Justice Training by attending Basic Investigator's training course, as well as any other qualifying course.
2. Continue training new detectives in sexual assault investigations to ensure compliance with KRS 15.334.
3. Complete quality investigations with minimal overtime.
4. Have one detective attend the Southern Police Institute Homicide Investigation class.
5. Have one of our new Juvenile Detectives attend the NCAC's Forensic Interviewing of Children training.
6. Increase clearance rates of theft related index crimes and Part 1 Violent Crimes by 3%.

The Police Department sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of their officers and staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
1-6	Total Investigations	3,654	1,859	3,150	1,900	First Class Public Safety Strengthen & Enhance Neighborhoods
1,3,6	Clearance rate Property Crimes	32%	35%	35%	38%	First Class Public Safety Strengthen & Enhance Neighborhoods Promote Tourism & Econ Development
1-6	Clearance rate Violent Crimes	62%	67%	65%	70%	First Class Public Safety Strengthen & Enhance Neighborhoods Promote Tourism & Econ Development
1-6	Officers participating in training above standard requirements	100%	100%	100%	100%	First Class Public Safety

Department: 041 Police **Division: 042 Investigation** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 1,047,724	$ 1,084,811	$ 1,305,892	$ 1,359,468	4%
50001.002	Salaries Non-Full Time	65,804	73,639	75,743	79,531	5%
50001.004	Salaries Overtime	86,633	88,535	93,000	97,650	5%
50010.001	Benefits Employees Retirement	585,258	545,214	540,112	520,628	-4%
50010.002	Benefits Unemployment	3,639	3,811	4,424	4,610	4%
50010.003	Benefits Clothing	10,510	10,620	13,550	13,550	0%
50010.004	Benefits Health Insurance	192,812	192,454	216,672	203,940	-6%
50010.005	Benefits Life Insurance	4,499	4,750	6,293	6,556	4%
50010.006	Benefits Social Security Tax	26,824	28,936	31,844	33,267	4%
50010.007	Benefits Workers Compensation	28,749	27,354	23,535	32,731	39%
50010.008	Benefits Other Employee Expense	165	124	350	350	0%
Total Personnel Services		2,052,618	2,060,248	2,311,415	2,352,281	2%
Maintenance						
50100.032	Mtc Software	15,855	18,666	21,030	22,275	6%
Total Maintenance		15,855	18,666	21,030	22,275	6%
Supplies						
50110.005	Supplies Office	3,617	3,326	3,335	3,405	2%
50110.007	Supplies Technical	530	612	1,100	1,100	0%
50125	Non-Capitalized Equipment	1,600	640	2,650	8,281	212%
50127	Postage	67	101	158	158	0%
50131	Computer Equipment	6,736	6,883	5,100	100	-98%
Total Supplies		12,550	11,562	12,343	13,044	6%
Utilities						
50140.003	Utilities Communications	10,939	11,358	12,504	12,276	-2%
Total Utilities		10,939	11,358	12,504	12,276	-2%
Other						
50290	Professional/Technical Services	300	300	550	550	0%
50310	Safety Costs	0	4	30	30	0%
50323	Training Costs	10,797	11,705	20,891	20,750	-1%
50325	Travel	1,480	696	2,307	2,307	0%
Total Other		12,578	12,705	23,778	23,637	-1%
Total Expense		**$ 2,104,540**	**$ 2,114,538**	**$ 2,381,070**	**$ 2,423,513**	**2%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.

Supplies: Increase for purchase of tactical vest carriers netted by decrease from timing of computer replacements.

Revenue Analysis:

No revenue generated by this department.

DEPARTMENT: 041 Police **Division: 043 Support Services** **Fund: 001 General**

Function

Support Services provides evidence and property processing, storage and management; public records; facility and fleet vehicle maintenance, assignments, and cleanliness; computer software application design and implementation; public counter service; directs department training programs while complying with the Peace Officers Professional Standards Act. Support Services also provides crime prevention programs, Drug Abuse Resistance Education (DARE), and directs recruiting programs. Support Services manages the application process for new hires, coordinates interviews, applicant testing, Police Officer Professional Standards (POPS) certifications and hiring and oversees all public information and media releases.

2024-2025 Accomplishments

1. Graduated 434 kids through the DARE program and raised $26,468 for the 2023 DARE Golf Scramble.
2. Hired five police officers, one lateral police officer, seven dispatchers, one lateral dispatcher, two call takers, one citation officer moved from part time to full time, and one unpaid intern.
3. Maintained and oversaw fleet maintenance for the department, adding eleven new cars to the fleet.
4. Received $40,500 from the Highway Safety Grant for traffic enforcement mobilization and $16,072 from the Bulletproof Vest Program Grant (BVP).
5. Received $43,748 from the Project Safe Neighborhoods Grant for a fuming chamber for Evidence Collection Unit (ECU).
6. Received $60,082 from the Law Enforcement Protection Program for vest carriers and ammunition and $20,352 from the Edward Byrne Justice Assistance Grant for pistols with optics.

2025-2026 Goals & Objectives (G & O)

1. Apply for and obtain the Highway Safety Grant, Kentucky Office of Homeland Security Grant, Law Enforcement Protection Program-LEPP Grant, and the BVP Grant.
2. Raise $15,000 for the DARE Program through the 2025 DARE Golf Scramble and graduate 300 kids.
3. Become the first accredited latent print laboratory in the State of Kentucky.
4. Enhance our diversified workforce by recruiting and obtaining a 4% increase in minority and female officers.

The Police Department sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of their officers and staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
2	DARE courses/students	700/2,992	671/2,986	700/3,100	715/3,200	First Class Public Safety Strengthen & Enhance Neighborhoods
4	Public prevention presentations and outreach	26	21	26	30	First Class Public Safety Strengthen & Enhance Neighborhoods
3 & 4	Staffing levels	94.1%	92.9%	89.4%	95.9%	First Class Public Safety Strengthen & Enhance Neighborhoods Sustainable City Government

2025-2026 Budget

Department: 041 Police **Division: 043 Support Services** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 1,070,437	$ 1,333,575	$ 1,454,456	$ 1,654,262	14%
50001.002	Salaries Non-Full Time	30,446	3,510	40,219	42,230	5%
50001.004	Salaries Overtime	26,320	36,486	46,000	52,900	15%
50010.001	Benefits Employees Retirement	427,376	465,810	497,245	532,032	7%
50010.002	Benefits Unemployment	3,304	4,055	4,622	5,248	14%
50010.003	Benefits Clothing	25,902	41,869	36,500	37,250	2%
50010.004	Benefits Health Insurance	151,964	173,291	186,204	274,896	48%
50010.005	Benefits Life Insurance	4,779	5,849	6,608	7,990	21%
50010.006	Benefits Social Security Tax	48,944	58,349	63,992	69,160	8%
50010.007	Benefits Workers Compensation	20,605	23,550	21,895	32,789	50%
50010.008	Benefits Other Employee Expense	1,121	1,022	1,434	1,434	0%
Total Personnel Services		1,811,198	2,147,366	2,359,175	2,710,191	15%
Maintenance						
50100.015	Mtc Misc Repairs	15,976	17,591	41,925	33,653	-20%
50100.017	Mtc Repairs - Radio Equipment	22,272	22,272	22,272	20,532	-8%
50100.032	Mtc Software	142,987	175,223	200,687	312,205	56%
Total Maintenance		181,235	215,086	264,884	366,390	38%
Supplies						
50110.002	Supplies Cleaning	461	626	1,420	1,738	22%
50110.005	Supplies Office	8,381	12,588	14,153	16,659	18%
50110.007	Supplies Technical	92,578	83,494	97,176	97,390	0%
50110.008	Supplies Radio Replacement	76,800	76,800	76,800	70,800	-8%
50125	Non-Capitalized Equipment	31,069	32,413	40,450	39,977	-1%
50127	Postage	1,617	1,031	1,906	1,906	0%
50131	Computer Equipment	64,446	83,807	54,400	53,500	-2%
Total Supplies		275,351	290,758	286,305	281,970	-2%
Utilities						
50140.003	Utilities Communications	6,149	6,713	8,676	10,116	17%
Total Utilities		6,149	6,713	8,676	10,116	17%
Other						
50222	Contractual Services	0	0	0	10,250	100%
50290	Professional/Technical Services	5,745	4,786	15,820	14,960	-5%
50310	Safety Costs	1,074	875	1,500	1,500	0%
50323	Training Costs	27,296	34,975	55,457	78,673	42%
50325	Travel	1,978	4,507	4,200	8,732	108%
Total Other		36,092	45,143	76,977	114,115	48%

2025-2026 Budget

Department: 041 Police **Division: 043 Support Services** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.005	Capital Equipment	$ 11,667	$ 17,962	$ 0	$ 0	0%
Total Capital		11,667	17,962	0	0	0%
Total Expense		**$ 2,321,691**	**$ 2,723,029**	**$ 2,996,017**	**$ 3,482,782**	**16%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.

Maintenance: Increase for addition of Motorola Solutions subscription.

Other: Increase due to contracting with a legal instructor for the academy, rental of the track for driver training and Krav Maga training.

Revenue Analysis:

No revenue generated by this department.

2025-2026 Budget

Department: 041 Police **Division: 048 Radio Communications** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Maintenance						
50100.001	Mtc Buildings	$ 10,939	$ 19,434	$ 23,946	$ 26,296	10%
50100.010	Mtc Grounds	5,362	5,209	6,050	5,223	-14%
50100.015	Mtc Misc Repairs	25,947	24,495	48,086	38,480	-20%
50100.017	Mtc Repairs - Radio Equipment	44,084	150,100	153,754	170,091	11%
50100.034	Mtc Weather Sirens	0	0	14,400	0	-100%
Total Maintenance		86,332	199,237	246,236	240,090	-2%
Supplies						
50110.008	Supplies Radio Replacement	300	300	300	300	0%
50125	Non-Capitalized Equipment	2,187	1,343	3,600	2,100	-42%
50127	Postage	21	0	350	350	0%
Total Supplies		2,508	1,643	4,250	2,750	-35%
Utilities						
50140.001	Utilities OMU	1,507	1,465	2,000	1,800	-10%
50140.003	Utilities Communications	5,513	(5,513)	0	0	0%
Total Utilities		7,019	(4,047)	2,000	1,800	-10%
Other						
50251	Insurance	532	559	638	679	6%
50310	Safety Costs	147	173	175	175	0%
Total Other		680	732	813	854	5%
Capital						
51000.005	Capital Equipment	69,781	72,379	154,290	104,721	-32%
Total Capital		69,781	72,379	154,290	104,721	-32%
Total Expense		**$ 166,320**	**$ 269,945**	**$ 407,589**	**$ 350,215**	**-14%**

Expenditure Analysis:

Maintenance: Decrease due to installation of new siren in prior year.

Capital: Decrease due to budgeted replacement of corroded parts on KCTCS Tower prior year.

Revenue Analysis:

Estimate $54,462 in revenue from radio maintenance service charges to departments.

DEPARTMENT: 041 Police **Division: 047 Central Dispatch** **Fund: 005 Central Dispatch**

Function

This program provides 24-hour a day, 365 days a year response to emergency and non-emergency calls. On July 1, 2010, Owensboro-Daviess County Communications (Central Dispatch) consolidated forming a joint city county project for the citizens of Owensboro-Daviess County. Central Dispatch Communications provides emergency and non-emergency communications to the Owensboro Police Department (OPD), Daviess County Sheriff's Office (DCSO), Owensboro Fire Department (OFD), two Daviess County Fire Departments (DCFD), ten volunteer stations, Coroner's Office, Animal Control call-out after hours and City, Emergency Management and Daviess County Road Departments call-out after hours. The budget is allocated 73% City and 27% Daviess County Fiscal Court.

2024-2025 Accomplishments

1. Maintained an excellent working relationship with OPD, DCSO, OFD, DCFD and the ten volunteer fire departments.
2. Accomplished a significant update in GIS mapping with apartments and suites throughout the community.
3. Modified the dispatch portal to assist DCSO and OPD in submitting NCIC entries without duplication.
4. Completed integration of the 800MHz system to the 700MHz radio system with encryption.
5. Enhanced the Public Safety Portal that sends notifications to OPD and DCSO Criminal Investigation Divisions.
6. Implemented AI to assist the fire Telecommunicator with inbound radio communications.
7. Continued work with the OFD and DCFD in developing a medical response system to improve ambulance and fire response notification.

2025-2026 Goals & Objectives (G & O)

1. Complete integration of the 800MHz system to the 700MHz radio system with encryption.
2. Install two new emergency sirens to replace aging sirens, convert three sirens to encrypted 800MHz.
3. Continue to improve customer relations.
4. Maintain certification as a KY Police Standard Certified 911 Center.
5. Continue to improve the next generation 911 mapping.
6. Increase training for supervisors and first-line Telecommunicators.
7. Attend additional community meetings to promote Smart911 and Emergency Notification Systems.

The Police Department sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of their officers and staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
1-7	* Calls handled	286,571	234,569	148,304	130,000	First Class Public Safety Strengthen & Enhance Neighborhoods Improve Transparency & Communication
1-4, 7	LINK and NCIC transactions	1,449,238	1,339,411	1,400,000	1,400,000	First Class Public Safety Strengthen & Enhance Neighborhoods Improve Transparency & Communication
1-7	CAD entries including Central Dispatch Processed	97,407	97,113	97,000	97,000	First Class Public Safety Strengthen & Enhance Neighborhoods Improve Transparency & Communication
3 & 7	KY Police Standard Certified 911	Y	Y	Y	Y	First Class Public Safety Strengthen & Enhance Neighborhoods Improve Transparency & Communication

* CAD entries do not include cancelled calls for service.

2025-2026 Budget

Department: 041 Police **Division: 047 Central Dispatch** **Fund: 005 Central Dispatch**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 1,290,709	$ 1,306,990	$ 1,561,489	$ 1,628,382	4%
50001.002	Salaries Non-Full Time	113,954	120,159	188,096	206,065	10%
50001.004	Salaries Overtime	13,797	78,032	30,000	30,000	0%
50001.005	Salaries Retirement Contingency	0	0	84,325	58,693	-30%
50010.001	Benefits Employees Retirement	362,286	323,402	308,960	308,749	0%
50010.002	Benefits Unemployment	4,266	4,528	5,376	5,593	4%
50010.003	Benefits Clothing	3,324	4,635	4,800	4,800	0%
50010.004	Benefits Health Insurance	171,658	125,038	199,836	234,048	17%
50010.005	Benefits Life Insurance	5,842	5,533	7,417	7,678	4%
50010.006	Benefits Social Security Tax	102,760	111,062	137,094	142,630	4%
50010.007	Benefits Workers Compensation	2,012	1,729	1,879	2,033	8%
50010.008	Benefits Other Employee Expense	284	370	500	500	0%
Total Personnel Services		2,070,891	2,081,479	2,529,772	2,629,171	4%
Maintenance						
50100.001	Mtc. Buildings	7,209	14,078	12,078	15,717	30%
50100.015	Mtc Misc Repairs	2,302	6,273	6,845	11,148	63%
50100.017	Mtc Repairs - Radio Equipment	2,427	5,958	5,944	5,944	0%
50100.030	Mtc Vehicles & Equipment	2,505	645	2,396	5,824	143%
50100.031	Mtc Hardware	64,682	72,410	76,644	71,219	-7%
50100.032	Mtc Software	380,667	400,028	443,173	510,938	15%
Total Maintenance		459,793	499,391	547,080	620,790	13%
Supplies						
50110.002	Supplies Cleaning	408	416	672	672	0%
50110.005	Supplies Office	7,072	6,396	7,000	7,000	0%
50110.007	Supplies Technical	1,509	2,051	2,250	2,250	0%
50110.008	Supplies Radio Replacement	3,600	3,600	3,600	3,600	0%
50122	Dues & Subscriptions	802	441	847	847	0%
50124	Motor Fuel	1,625	2,245	1,900	1,900	0%
50125	Non-Capitalized Equipment	19,468	20,188	11,536	11,567	0%
50127	Postage	255	418	450	450	0%
50131	Computer Equipment	12,754	29,896	33,000	19,400	-41%
50132	Computer Software	2,361	710	1,300	4,800	269%
Total Supplies		49,855	66,360	62,555	52,486	-16%
Utilities						
50140.001	Utilities OMU	1,662	1,663	2,000	2,000	0%
50140.003	Utilities Communications	76,217	105,933	138,295	141,595	2%
Total Utilities		77,879	107,596	140,295	143,595	2%
Other						
50226	IT Services	203,909	208,527	232,144	239,180	3%
50250	Indirect Costs - City	(15,545)	0	0	0	0%
50251	Insurance	11,804	12,127	13,749	12,507	-9%
50290	Professional/Technical Services	1,830	0	7,200	48,650	576%
50300	Recruitment	9,223	16,723	13,171	13,171	0%
50302	Lease	0	104,650	105,380	105,380	0%
50310	Safety Costs	587	660	660	660	0%
50323	Training Costs	11,498	15,920	21,151	19,251	-9%
50434	COVID-19 Expenses	1,283	1,490	600	600	0%
Total Other		224,589	360,096	394,055	439,399	12%

Department: 041 Police **Division: 047 Central Dispatch** **Fund: 005 Central Dispatch**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.005	Capital Equipment	$ 81,043	$ 81,082	$ 57,500	$ 39,616	-31%
51000.013	Capital Software	59,283	129,632	14,701	0	-100%
51000.003	Capital Replacement Plan	17,443	21,224	24,177	28,599	18%
Total Capital		157,770	231,938	96,378	68,215	-29%
Year End Surplus Payout						
55002.001	City of Owensboro	0	0	159,758	0	-100%
55002.002	Daviess County Fiscal Court	0	4,553	59,089	0	-100%
Total Expense		**$ 3,040,777**	**$ 3,351,414**	**$ 3,988,982**	**$ 3,953,656**	**-1%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Maintenance: Increase in software maintenance due to addition of new programs.
Other: Increase due to the addition of server migration services.
Capital: Decrease due to completion of CAD project in prior year.

Revenue Analysis:

Estimate $515,000 income from 911 fees.

Department: 041 Police **Division: 000 Non-Departmental** **Fund: 005 Central Dispatch**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40106	County Contribution 911 Dispatch	$ 861,368	$ 964,759	$ 1,066,986	$ 1,213,414	14%
40109	DCPS Contribution	32,225	36,093	37,183	39,416	6%
40170	Interest on Investments	56,631	85,437	0	0	0%
Total		950,224	1,086,289	1,104,169	1,252,830	13%
41300.001	Transfers From General Fund	2,328,883	2,608,422	2,884,813	2,700,826	-6%
Total Revenue		**$ 3,279,107**	**$ 3,694,711**	**$ 3,988,982**	**$ 3,953,656**	**-1%**

Department: 041 Police Summary **Fund: 201 Police Secondary Employment**

Program Description

This program provides police security services to customers on a contract basis.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
41060	Miscellaneous Revenue	$ 329,977	$ 275,868	$ 331,500	$ 331,500	0%
Total Revenue		**$ 329,977**	**$ 275,868**	**$ 331,500**	**$ 331,500**	**0%**
Expense						
50001.001	Salaries Full Time	$ 74	$ 365	$ 0	$ 0	0%
50001.004	Salaries Overtime	206,288	193,722	226,000	231,823	3%
50010.001	Benefits Employees Retirement	102,208	84,607	85,500	80,988	-5%
50010.002	Benefits Unemployment	621	584	900	700	-22%
50010.006	Benefits Social Security Tax	2,790	2,639	8,000	7,119	-11%
50350	Bad Debt Expense	0	3,925	0	0	0%
Total Expense		**$ 311,981**	**$ 285,841**	**$ 320,400**	**$ 320,630**	**0%**

Department: 041 Police **Divisions 041, 042, 043** **Fund: 201 Police Secondary Employment**

Program Description

This program provides police security hours to customers on a contract basis.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Division 000 Non-Departmental						
50350	Bad Debt Expense	$ 0	$ 3,925	$ 0	$ 0	0%
Division 041 Patrol						
Personnel Services						
50001.001	Salaries Full Time	$ 74	$ 365	$ 0	$ 0	0%
50001.004	Salaries Overtime	120,294	89,880	104,000	102,002	-2%
50010.001	Benefits Employees Retirement	59,506	39,291	39,000	35,635	-9%
50010.002	Benefits Unemployment	361	271	400	308	-23%
50010.006	Benefits Social Security Tax	1,623	1,220	3,500	3,132	-11%
Total Personnel Services		$ 181,858	$ 131,028	$ 146,900	$ 141,077	-4%
Division 042 Investigation						
Personnel Services						
50001.004	Salaries Overtime	$ 51,433	$ 61,480	$ 70,000	$ 81,138	16%
50010.001	Benefits Employees Retirement	25,483	26,758	26,500	28,346	7%
50010.002	Benefits Unemployment	155	185	300	245	-18%
50010.006	Benefits Social Security Tax	698	838	2,500	2,492	0%
Total Personnel Services		$ 77,768	$ 89,261	$ 99,300	$ 112,221	13%
Division 043 Support Services						
Personnel Services						
50001.004	Salaries Overtime	$ 34,561	$ 42,362	$ 52,000	$ 48,683	-6%
50010.001	Benefits Employees Retirement	17,219	18,558	20,000	17,007	-15%
50010.002	Benefits Unemployment	104	128	200	147	-27%
50010.006	Benefits Social Security Tax	469	580	2,000	1,495	-25%
Total Personnel Services		$ 52,354	$ 61,627	$ 74,200	$ 67,332	-9%

Expenditure Analysis:

Personnel: Fluctuation based on current needs and historical past.

Department: 041 Police **Division: 001 Administration** **Fund: 202 Property Recovery**

Program Description

This program provides for the acquisition of specialized equipment and services financed from the sale of property involved in criminal activity as allowed by KRS 95.845. Auction proceeds from lost/unclaimed property must be forwarded to the pension fund, as mandated by KRS 95.435.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40120	Federal Grants	$ 6,619	$ 5,410	$ 0	$ 0	0%
40170	Interest on Investments	5,021	6,745	2,500	3,000	20%
41072	Restitution	6,954	715	1,000	1,000	0%
41200	Auction Proceeds	3,719	0	2,000	2,000	0%
Total Revenue		**$ 22,312**	**$ 12,869**	**$ 5,500**	**$ 6,000**	**9%**
Expense						
50110.007	Technical Supplies	$ 11,767	$ 9,349	$ 44,831	$ 24,640	-45%
50125	Non-Capitalized Equipment	0	5,575	7,399	0	-100%
Total Expense		**$ 11,767**	**$ 14,924**	**$ 52,230**	**$ 24,640**	**-53%**

Department: 041 Police **Division: 000 Non-Departmental** **Fund: 203 State Drug Fund**

Program Description

This program provides for the acquisition of specialized equipment or services financed from asset seizure efforts.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40170	Interest on Investments	$ 10,377	$ 17,821	$ 7,000	$ 8,000	14%
41072	Restitution	77,639	106,519	40,000	40,000	0%
41200	Auction Proceeds	471	0	0	0	0%
41201	Sale of Capital Assets	25,217	3,112	0	0	0%
Total Revenue		**$ 113,704**	**$ 127,452**	**$ 47,000**	**$ 48,000**	**2%**
Expense						
50001.004	Salaries Overtime	$ 0	$ 0	$ 1,500	$ 1,500	0%
50100.015	Mtc Misc Repairs	3,662	10,667	15,458	14,000	-9%
50100.032	Mtc Software	10,900	0	0	0	0%
50110.002	Supplies Cleaning	0	0	100	100	0%
50110.007	Supplies Technical	1,868	2,790	3,550	3,850	8%
50122	Dues & Subscriptions	225	450	1,375	925	-33%
50125	Non-Capitalized Equipment	40,999	16,860	39,023	4,970	-87%
50127	Postage	0	0	25	25	0%
50140.003	Utilities Communications	1,813	1,724	4,428	4,428	0%
50270	Miscellaneous Expense	0	6,955	28,046	30,000	7%
50290	Professional/Technical Services	1,664	0	10,000	7,536	-25%
50323	Training Costs	24,331	38,125	53,714	30,500	-43%
50325	Travel	0	0	900	900	0%
51000.005	Capital Equipment	6,208	66,022	0	0	0%
Total		91,671	143,594	158,119	98,734	-38%
55010	Transfer To Grant Fund	0	998	25,000	25,000	0%
Total Expense		**$ 91,671**	**$ 144,592**	**$ 183,119**	**$ 123,734**	**-32%**

Department: 041 Police **Division: 001 Administration** **Fund: 204 Federal Drug Fund**

Program Description

This program provides for the acquisition of specialized equipment or services financed from asset seizure efforts.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40170	Interest on Investments	$ 6,962	$ 7,064	$ 4,000	$ 6,000	50%
41072	Restitution	800	87,482	10,000	10,000	0%
Total Revenue		**$ 7,762**	**$ 94,546**	**$ 14,000**	**$ 16,000**	**14%**
Expense						
50100.015	Mtc Misc Repairs	$ 0	$ 0	$ 1,500	$ 1,500	0%
50110.007	Supplies Technical	3,736	1,506	5,263	1,515	-71%
50270	Miscellaneous Expense	10,000	0	60,000	0	-100%
50290	Professional/Technical Services	10,958	5,414	3,859	0	-100%
50323	Training Costs	1,993	13,784	11,464	30,905	170%
51000.005	Capital Equipment	0	0	0	9,000	100%
Total Expense		**$ 26,687**	**$ 20,705**	**$ 82,086**	**$ 42,920**	**-48%**

Department: 041 Police **Division: 001 Administration** **Fund: 205 Camp KOPS**

Program Description

This program provides a fun and educational overnight camp for elementary school children.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40170	Interest on Investments	$ 74	$ 77	$ 0	$ 0	0%
40902	Gifts/Donations	0	0	0	5,400	100%
41300.206	Transfers From Dare	0	0	3,000	0	-100%
Total Revenue		**$ 74**	**$ 77**	**$ 3,000**	**$ 5,400**	**80%**
Expense						
50270	Miscellaneous Expense	$ 2,720	$ 2,076	$ 5,400	$ 5,400	0%
Total Expense		**$ 2,720**	**$ 2,076**	**$ 5,400**	**$ 5,400**	**0%**

Department: 041 Police **Division: 001 Administration** **Fund: 206 Police DARE**

Program Description

D.A.R.E. (Drug Abuse Resistance Education) is a police officer-led series of classroom lessons that teach children from kindergarten through 7th grade how to resist peer pressure and live productive, drug- and violence-free lives.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40170	Interest on Investments	$ 2,597	$ 4,545	$ 1,500	$ 3,000	100%
40902	Gifts/Donations	27,733	30,738	25,000	20,000	-20%
Total Revenue		**$ 30,330**	**$ 35,283**	**$ 26,500**	**$ 23,000**	**-13%**
Expense						
50270	Miscellaneous Expense	$ 7,079	$ 12,224	$ 15,089	$ 15,286	1%
50323	Training Costs	538	1,049	5,548	3,741	-33%
55000.205	Transfer to Camp KOPS	0	0	3,000	0	-100%
55000.207	Transfer to Explorer Troop	0	0	2,400	0	-100%
Total Expense		**$ 7,617**	**$ 13,272**	**$ 26,037**	**$ 19,027**	**-27%**

Department: 041 Police **Division: 001 Administration** **Fund: 207 Police Explorer**

Program Description

The intent of this program is to educate high school and college students between the ages of 14 to 20 who are interested in a career in the field of law enforcement.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40170	Interest on Investments	$ 20	$ 11	$ 0	$ 0	0%
41300.206	Transfers From Dare	0	0	2,400	0	-100%
Total Revenue		**$ 20**	**$ 11**	**$ 2,400**	**$ 0**	**-100%**
Expense						
50125	Miscellaneous Expense	$ 0	$ 0	$ 3,590	$ 0	-100%
Total Expense		**$ 0**	**$ 0**	**$ 3,590**	**$ 0**	**-100%**

Department: 041 Police **Division: 001 Administration** **Fund: 208 Juvenile Diversion**

Program Description

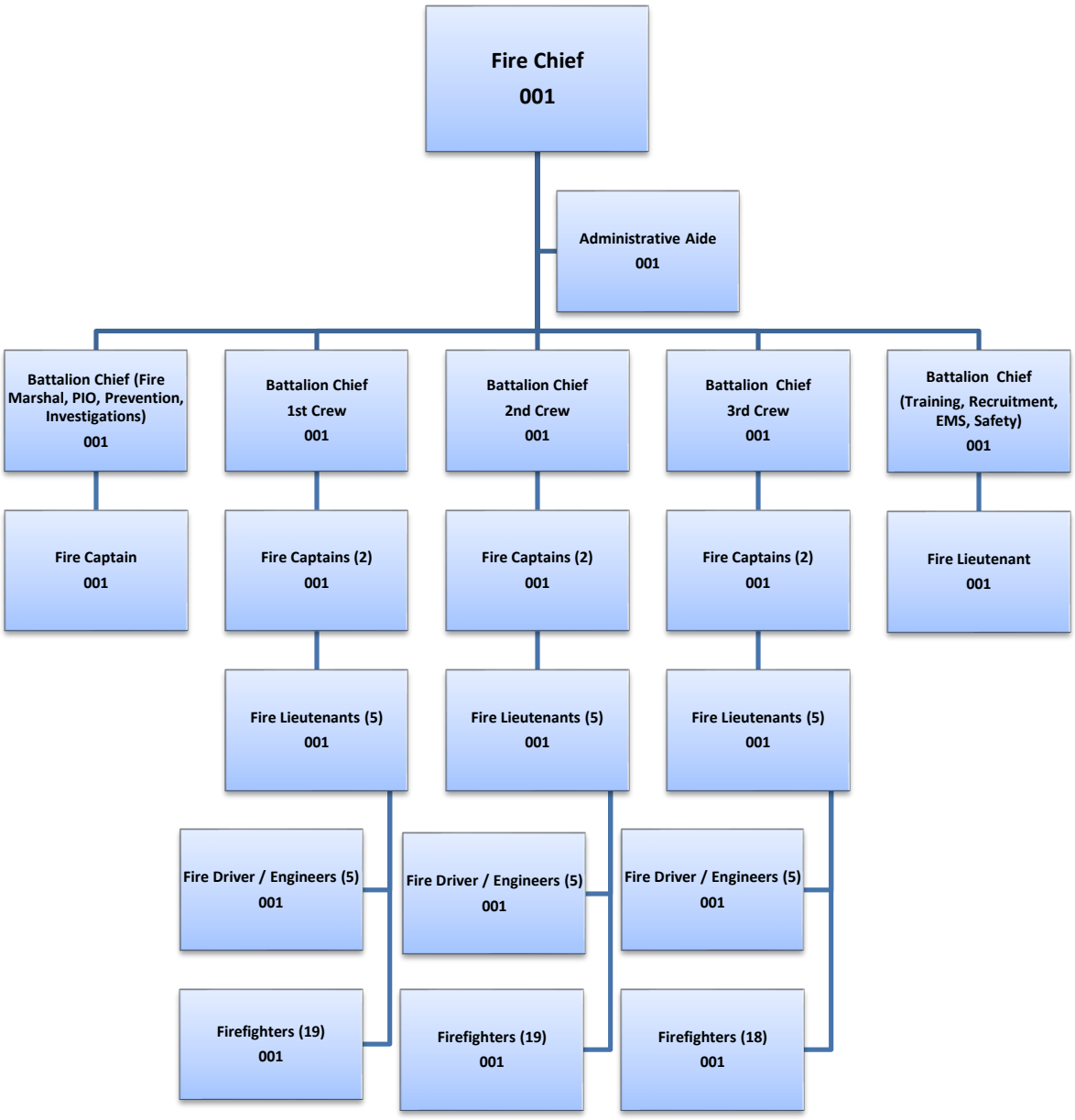
The Juvenile Diversion Program is a five-phase intervention plan for juveniles in grades five through nine. Juveniles are required to participate in the program in lieu of appearing before a juvenile judge and are referred by the Court Designated Workers Office.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40170	Interest on Investments	$ 793	$ 1,234	$ 350	$ 750	114%
41060.000	Miscellaneous Revenue	6,105	4,112	6,200	6,200	0%
Total Revenue		**$ 6,898**	**$ 5,345**	**$ 6,550**	**$ 6,950**	**6%**
Expense						
50125	Non-Capitalized Equipment	$ 0	$ 0	$ 0	$ 13,702	100%
50270	Miscellaneous Expense	2,423	2,076	3,160	0	-100%
Total Expense		**$ 2,423**	**$ 2,076**	**$ 3,160**	**$ 13,702**	**334%**


CITY OF OWENSBORO
KENTUCKY

FIRE

General Fund (001)



FUND.DEPARTMENT.	001.042.
DIVISION	001
FULL TIME (FT):	101
TOTAL	101
Structure Subject to Change FY 25-26	

DEPARTMENT: 042 Fire **Fund: 001 General**

Function

This department provides emergency response for fire suppression, rescues, medical emergencies, and hazardous materials incidents; fire prevention programs including business inspections and public education; and training programs for firefighters to ensure a safe environment for those who live, visit, work or invest in Owensboro.

2024-2025 Accomplishments

1. Enhanced fire prevention and public safety with the addition of a Fire Captain to perform in the role of Deputy Fire Marshall.
2. Conducted our first in-house recruit training academy in three years at the newly constructed Walter Freeman Training Center.
3. Increased responder safety and cancer prevention with installation of diesel exhaust filtering equipment in our training center classroom building and two fire stations.
4. Improved emergency response to fire incidents involving electric vehicles and lithium batteries with specialized equipment.
5. Grew our Advanced Life Support (ALS) program to a third fire station to provide increased coverage throughout Owensboro, improving patient care in the local pre-hospital environment.
6. Performed safety planning, incident command, and response preparedness for the world-class Owensboro Airshow, featuring the Blue Angels.

2025-2026 Goals & Objectives (G & O)

1. Obtain accreditation through the Center for Public Safety Excellence.
2. Educate additional personnel to Paramedic level certification and equip an additional fire engine to grow our ALS program to a fourth fire station.
3. Improve health and wellness initiatives with upgrades to physical fitness equipment.
4. Accelerate our firefighting PPE replacement schedule to provide a second set of gear to all hazardous members, equipping all members with a second set of gear to facilitate safe decontamination procedures.
5. Improve our capabilities with additional certified training in Swiftwater Rescue and Rapid Intervention Team skills.
6. Enhance the effort of our Fire Prevention Division with new public education material and updated supplies and equipment for fire investigations.

The Fire department sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
1 & 6	Total number of calls	8,377	6,167	7,439	7,500	First Class Public Safety
2,4,6	Response Time Average	3.77	3.10	3.38	3.35	First Class Public Safety Strengthen & Enhance Neighborhoods
1,2,4	Cumulative training hour goal	100%	100%	100%	100%	First Class Public Safety Strengthen & Enhance Neighborhoods

2025-2026 Budget

Department: 042 Fire **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 4,189,374	$ 4,724,378	$ 4,713,855	$ 5,034,070	7%
50001.002	Salaries Non Full Time	8,338	0	0	0	0%
50001.004	Salaries Overtime	1,014,009	1,416,887	1,421,700	1,422,200	0%
50001.006	Salaries Scheduled Overtime	1,839,960	2,014,185	2,529,795	2,558,489	1%
50010.001	Benefits Employees Retirement	3,391,800	3,373,144	3,322,408	3,199,130	-4%
50010.002	Benefits Unemployment	20,001	23,369	25,927	26,965	4%
50010.003	Benefits Clothing	57,555	69,003	89,950	91,080	1%
50010.004	Benefits Health Insurance	1,210,709	1,045,045	1,174,692	1,371,336	17%
50010.005	Benefits Life Insurance	27,887	29,247	35,008	36,578	4%
50010.006	Benefits Social Security Tax	109,035	129,473	129,301	134,456	4%
50010.007	Benefits Workers Compensation	236,357	220,883	231,270	264,948	15%
50010.008	Benefits Other Employee Expense	5,745	9,786	19,710	18,000	-9%
Total Personnel Services		12,110,772	13,055,402	13,693,616	14,157,252	3%
Maintenance						
50100.001	MT Buildings	92,905	117,901	120,138	136,742	14%
50100.010	MT Grounds	28,880	27,685	32,367	34,875	8%
50100.015	MT Misc Repairs	9,742	11,154	39,382	37,372	-5%
50100.017	MT Repairs - Radio Equipment	13,572	13,572	13,572	13,659	1%
50100.030	MT Vehicles & Equipment	176,835	222,184	208,858	250,586	20%
50100.032	MT Software	2,488	58,230	68,579	78,380	14%
Total Maintenance		324,421	450,726	482,896	551,614	14%
Supplies						
50110.002	Supplies Cleaning	19,793	23,321	25,000	26,250	5%
50110.004	Supplies EMS	53,438	36,517	58,837	57,640	-2%
50110.005	Supplies Office	5,672	6,095	7,650	7,300	-5%
50110.007	Supplies Technical	29,583	45,796	55,460	64,080	16%
50110.008	Supplies Radio Replacement	46,800	46,800	46,800	59,100	26%
50122	Dues & Subscriptions	12,040	18,828	15,395	22,570	47%
50124	Motor Fuel	79,082	68,910	79,168	85,000	7%
50125	Non-Capitalized Equipment	159,486	293,726	261,695	325,395	24%
50127	Postage	159	240	932	932	0%
50129	Small Tools	595	677	700	700	0%
50131	Computer Equipment	13,859	27,986	29,300	36,400	24%
50132	Computer Software	0	0	450	450	0%
Total Supplies		420,507	568,895	581,387	685,817	18%
Utilities						
50140.001	Utilities OMU	28,048	29,228	31,000	36,000	16%
50140.002	Utilities Non-City	24,581	15,336	23,000	26,400	15%
50140.003	Utilities Communications	12,100	12,633	20,084	22,278	11%
50140.004	Utilities Fire Hydrants	181,886	215,497	236,000	240,000	2%
50140.007	Utilities Sewer	8,531	10,867	14,000	15,500	11%
Total Utilities		255,146	283,562	324,084	340,178	5%

2025-2026 Budget

Department: 042 Fire **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50251	Insurance	$ 41,615	$ 40,803	$ 51,123	$ 49,261	-4%
50290	Professional/Technical Services	35,530	51,772	58,500	62,000	6%
50310	Safety Costs	33,633	28,146	51,395	65,375	27%
50323	Training Costs	82,747	72,564	168,540	163,575	-3%
Total Other		193,525	193,284	329,558	340,211	3%
Capital						
51000.005	Capital Equipment	110,180	126,473	140,952	230,750	64%
51000.003	Capital Replacement Plan	720,035	839,533	1,025,915	954,065	-7%
Total Capital		830,215	966,006	1,166,867	1,184,815	2%
Total Expense		**$ 14,134,587**	**$ 15,517,874**	**$ 16,578,408**	**$ 17,259,887**	**4%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Maintenance: Increase in building projects planned for 2025-26 and vehicle maintenance costs based on prior year actuals.
Supplies: Increase mainly for portable radio accessories and PPE equipment.
Capital: Increase for purchase of backup paging system, cardiac monitor and other equipment.

Revenue Analysis:

No revenue generated by this department.

Department: 042 Fire **Fund: 217 Fire Secondary Employment**

Program Description

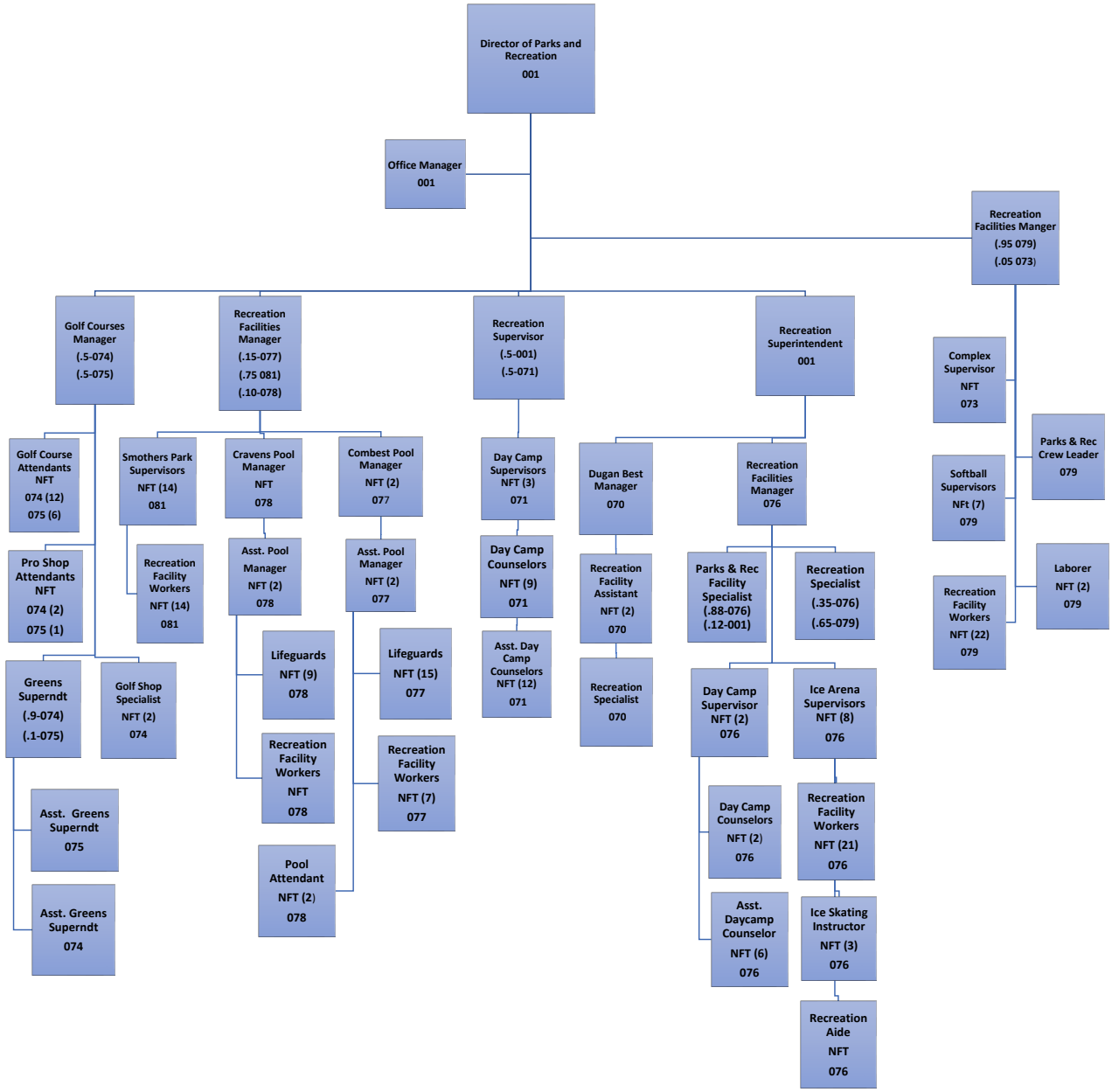
This program provides fire emergency response services to customers on a contract basis.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
41060	Miscellaneous Revenue	$ 7,688	$ 14,948	$ 18,750	$ 12,000	-36%
Total Revenue		**$ 7,688**	**$ 14,948**	**$ 18,750**	**$ 12,000**	**-36%**
Expense						
50001.004	Salaries Overtime	$ 4,775	$ 10,036	$ 13,500	$ 8,600	-36%
50010.001	Benefits Employees Retirement	2,368	4,391	4,700	3,000	-36%
50010.002	Benefits Unemployment	14	30	50	50	0%
50010.006	Benefits Social Security Tax	65	149	500	350	-30%
Total Expense		**$ 7,222**	**$ 14,606**	**$ 18,750**	**$ 12,000**	**-36%**


CITY OF OWENSBORO
KENTUCKY

PARKS AND RECREATION

001.070 / 403.070



DIVISIONS	001	070	071	073	074	075	076	077	078	079	081	TOTAL
FT:	3.62	2	0.5	0.05	2.4	1.6	2.23	0.15	0.1	2.6	0.75	16
NFT:	0	2	24	1	16	7	43	26	15	31	28	193
TOTALS	**3.62**	**4**	**24.5**	**1.05**	**18.4**	**8.6**	**45.23**	**26.15**	**15.1**	**33.6**	**28.75**	**209**
Structure Subject to Change FY 25-26												

Department: 070 Parks General Fund Summary **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 491,109	$ 546,724	$ 576,641	$ 603,236	5%
50001.002	Salaries Non-Full Time	226,827	274,033	292,692	305,789	4%
50001.003	Salaries Outside Agency	6,574	6,443	37	0	-100%
50001.004	Salaries Overtime	6,986	7,649	5,978	6,565	10%
50001.005	Salaries Retirement Contingency	0	0	0	31,404	100%
50010.001	Benefits Employees Retirement	129,532	178,677	122,600	125,148	2%
50010.002	Benefits Unemployment	2,181	2,493	2,691	2,802	4%
50010.003	Benefits Clothing	2,744	2,115	2,220	2,263	2%
50010.004	Benefits Health Insurance	82,415	80,230	79,746	114,816	44%
50010.005	Benefits Life Insurance	2,207	2,450	2,754	2,864	4%
50010.006	Benefits Social Security Tax	52,890	60,884	67,244	70,042	4%
50010.007	Benefits Workers Compensation	17,485	15,389	17,784	18,477	4%
50010.008	Benefits Other Employee Expense	808	290	904	794	-12%
Total Personnel Services		1,021,756	1,177,378	1,171,291	1,284,200	10%
Maintenance						
50100.001	Mtc Buildings	460,033	567,535	621,286	979,679	58%
50100.008	Mtc Furniture & Fixtures	0	692	1,200	1,730	44%
50100.010	Mtc Grounds	1,466,919	1,481,855	1,540,482	1,585,209	3%
50100.015	Mtc Misc Repairs	1,685	4,837	3,750	3,750	0%
50100.017	Mtc Repairs Radio Equipment	609	1,274	609	609	0%
50100.030	Mtc Vehicles & Equipment	1,473	220	829	503	-39%
50100.032	Mtc Software	10,860	13,228	14,000	14,906	6%
Total Maintenance		1,941,579	2,069,641	2,182,156	2,586,386	19%
Supplies						
50110.002	Supplies Cleaning	3,305	3,582	3,671	3,915	7%
50110.003	Supplies Concessions	16,007	18,099	15,736	17,033	8%
50110.005	Supplies Office	3,005	3,785	6,073	4,893	-19%
50110.006	Supplies Merchandise	606	0	500	500	0%
50110.007	Supplies Technical	29,457	31,923	41,627	45,267	9%
50110.010	Supplies Radio Replacement	2,100	2,100	2,100	2,270	8%
50122	Dues & Subscriptions	5,929	6,180	12,499	17,347	39%
50125	Non-Capitalized Equipment	37,240	8,135	11,706	33,448	186%
50127	Postage	197	274	378	361	-4%
50131	Computer Equipment	5,481	2,713	8,600	4,000	-53%
Total Supplies		103,326	76,790	102,890	129,034	25%
Utilities						
50140.001	Utilities OMU	121,718	135,255	162,000	160,000	-1%
50140.002	Utilities Non-City	51,071	46,556	53,500	63,600	19%
50140.003	Utilities Communications	2,699	2,700	2,712	2,206	-19%
50140.007	Utilities Sewer	40,374	59,366	65,800	57,300	-13%
Total Utilities		215,862	243,876	284,012	283,106	0%

2025-2026 Budget

Department: 070 Parks General Fund Summary **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50200	Advertising	$ 19,133	$ 20,595	$ 31,905	$ 35,842	12%
50222	Contractual Services	14,800	35,800	153,927	44,000	-71%
50251	Insurance	31,941	33,572	38,273	41,589	9%
50270	Miscellaneous Expense	0	912	0	0	0%
50290	Professional/Technical Services	81,245	81,801	38,139	47,551	25%
50301	Rents & Storage	0	0	550	0	-100%
50310	Safety Costs	1,467	1,591	2,881	3,241	12%
50323	Training Costs	3,177	3,135	6,190	6,350	3%
50325	Travel	667	750	1,428	3,201	124%
50350	Bad Debt Expense	603	(66)	0	0	0%
Total Other		153,033	178,090	273,293	181,774	-33%
Capital						
51000.003	Capital Replacement Plan	677,602	702,021	964,993	807,406	-16%
51000.005	Capital Equipment	24,557	0	0	0	0%
51000.008	Capital Land Improvements	0	0	4,233	0	-100%
Total Capital		702,159	702,021	969,226	807,406	-17%
Total Expense		**$ 4,137,715**	**$ 4,447,796**	**$ 4,982,868**	**$ 5,271,906**	**6%**

DEPARTMENT: 070 Parks **Division: 001 Administration** **FUND: 001 General**

Function

This department provides the overall administration and management of the Parks and Recreation Department. Services include management of 25 parks: Adkisson Greenbelt, Ben Hawes and Rudy Mines, Cap Gardner, Castlen Dog Park, Chautauqua, Dugan Best, English, Jack C. Fisher, Goose Egg, Heartland, James Mason, Joe Ford Nature, Kendall-Perkins, Legion, Moneta Sleet Jr., Moreland, Ninth Street, Old Germantown, Smothers, Southern, Thompson-Berry, Waymond Morris, Yewell-Heritage and York Parks; Moseley Square Cemetery; administration and operation of the Parks & Recreation Admin Center; administration of the respective funds associated with twelve additional recreational locations/facilities: Airport practice fields, Ben Hawes Golf Course, Combest Pool, Cravens Pool, Dugan Best Recreation Center, Edge Ice Center, Hillcrest Golf Course, KWC Tennis Courts, Owensboro Softball Complex, Owensboro Tennis Complex, Smothers and Travis Aubrey Skate Park; coordination of numerous programs and activities at said facilities; and operations of 84 sport courts and fields and numerous other park amenities.

2024-2025 Accomplishments

1. Replaced playgrounds at Moreland Park and York Park.
2. Secured Kentucky Energy and Environmental Cabinet Waste Tire Crumb Rubber/Tire Derived Products grant.
3. Created an English Park Revitalization plan.
4. Completed Rudy Mine Trails parking lot addition off Overstreet Road and added water access.

2025-2026 Goals & Objectives (G & O)

1. Implement the Urban Community Forestry Grant to complete a tree inventory and assessment of ten park locations, plant more than 100 trees and begin the process of securing Owensboro's urban canopy for future generations by establishing park tree and canopy policy.
2. Replace the playground at Kendall-Perkins Park.
3. Construct a pickleball complex at Ben Hawes Park in partnership with the River City Pickleball Club.
4. Repurpose Dugan Best Tennis Courts.
5. Complete improvements to Thompson Berry Park and Soccer Complex.
6. Complete Rudy Mine Trails restoration work.

The Parks department sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
2,4,6	Number of participants in programs and events	180,506	188,998	191,000	192,000	Improve Transparency & Communication Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
2,4-6	Number of recreation programs	161	205	208	208	Improve Transparency & Communication Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
2,5,6	Amount of sponsorship support	$11,000	$11,000	$20,000	$250,000	Strengthen & Enhance Neighborhoods Sustainable City Government

2025-2026 Budget

Department: 070 Parks **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 306,625	$ 343,287	$ 355,578	$ 373,977	5%
50001.002	Salaries Non-Full Time	16,364	13,563	925	958	4%
50001.003	Salaries Outside Agency	841	0	0	0	0%
50001.004	Salaries Overtime	1,380	1,460	1,400	1,450	4%
50010.001	Benefits Employees Retirement	79,723	77,746	70,360	69,905	-1%
50010.002	Benefits Unemployment	976	1,079	1,129	1,184	5%
50010.003	Benefits Clothing	1,049	549	560	405	-28%
50010.004	Benefits Health Insurance	52,135	52,100	50,898	57,342	13%
50010.005	Benefits Life Insurance	1,357	1,514	1,685	1,766	5%
50010.006	Benefits Social Security Tax	23,287	25,942	27,380	28,793	5%
50010.007	Benefits Workers Compensation	6,726	5,557	6,458	6,775	5%
50010.008	Benefits Other Employee Expense	808	290	904	794	-12%
Total Personnel Services		491,270	523,087	517,277	543,349	5%
Maintenance						
50100.001	Mtc Buildings	39,892	28,514	68,757	33,205	-52%
50100.008	Mtc Furniture & Fixtures	0	0	0	400	100%
50100.010	Mtc Grounds	3,963	4,377	4,322	3,947	-9%
50100.015	Mtc Misc Repairs	1,685	4,837	3,450	3,450	0%
50100.017	Mtc Repairs Radio Equipment	609	1,274	609	609	0%
50100.030	Mtc Vehicles & Equipment	1,326	110	706	175	-75%
50100.032	Mtc Software	10,860	11,529	11,600	13,756	19%
Total Maintenance		58,335	50,642	89,444	55,542	-38%
Supplies						
50110.002	Supplies Cleaning	1,750	1,933	1,787	1,830	2%
50110.003	Supplies Concession	0	0	540	0	-100%
50110.005	Supplies Office	1,439	1,968	2,760	2,909	5%
50110.007	Supplies Technical	12,643	13,093	17,462	15,551	-11%
50110.010	Supplies Radio Replacement	2,100	2,100	2,100	2,100	0%
50122	Dues & Subscriptions	5,436	5,846	11,694	16,772	43%
50125	Non-Capitalized Equipment	31,859	4,573	9,350	16,240	74%
50127	Postage	115	237	258	215	-17%
50131	Computer Equipment	5,481	1,395	3,800	2,500	-34%
Total Supplies		60,824	31,144	49,751	58,117	17%
Utilities						
50140.001	Utilities OMU	63,192	68,736	80,000	90,000	13%
50140.002	Utilities Non-City	46,146	43,895	48,000	58,800	23%
50140.003	Utilities Communications	1,979	1,980	1,992	1,486	-25%
50140.007	Utilties Sewer	14,460	18,148	25,000	22,500	-10%
Total Utilities		125,778	132,759	154,992	172,786	11%

2025-2026 Budget

Department: 070 Parks **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50200	Advertising	$ 18,598	$ 19,787	$ 29,774	$ 32,961	11%
50251	Insurance	14,134	14,857	16,937	18,419	9%
50270	Miscellaneous Expense	0	912	0	0	0%
50290	Professional/Technical Services	45,177	57,992	6,250	3,000	-52%
50301	Rents & Storage	0	0	550	0	-100%
50310	Safety Costs	177	510	259	568	119%
50323	Training Costs	2,898	3,135	4,850	4,710	-3%
50325	Travel	367	201	450	2,174	383%
50350	Bad Debt Expense	0	(274)	0	0	0%
Total Other		81,352	97,121	59,070	61,832	5%
Capital						
51000.003	Capital Replacement Plan	19,551	25,947	34,274	27,539	-20%
51000.005	Capital Equipment	24,557	0	0	0	0%
Total Capital		44,108	25,947	34,274	27,539	-20%
Total Expense		**$ 861,666**	**$ 860,700**	**$ 904,808**	**$ 919,165**	**2%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Maintenance: Decrease due to fewer building maintenance projects budgeted in current year.
Supplies: Increase for Placer AI subscription and purchase of basketball goals.
Utilities: Increase in utilities cost to allign with actual usage in current year.

Revenue Analysis:

Projected $21,700 revenue from shelter and gym reservations.

Department: 070 Parks **Division: 000 Non-Departmental** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40330.002	Parks Reservation Gym	$ 2,785	$ 2,185	$ 2,970	$ 3,450	16%
40331.002	Reservation - Tax Exempt Groups	0	102	0	0	0%
40351	Rental - City Property	150	0	0	0	0%
40361	Shelter Reservations	13,803	16,300	15,910	16,391	3%
40362	Shelter Reservation - Tax exempt	1,819	2,033	1,863	1,859	0%
40450	Registration Fees	0	0	5,000	0	-100%
41060	Miscellaneous Revenue	214	0	0	0	0%
Total Revenue		**$ 18,771**	**$ 20,620**	**$ 25,743**	**$ 21,700**	**-16%**

2025-2026 Budget

Department: 070 Parks **Division: 002 Maintenance** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Maintenance						
50100.001	Mtc Buildings	$ 310,763	$ 387,852	$ 396,402	$ 747,462	89%
50100.010	Mtc Grounds	1,147,877	1,161,026	1,213,971	1,238,216	2%
Total Maintenance		1,458,640	1,548,878	1,610,373	1,985,678	23%
Other						
50222	Contractual Services	14,800	35,800	153,927	44,000	-71%
50290	Professional/Technical Services	18,665	0	0	0	0%
Total Other		33,465	35,800	153,927	44,000	-71%
Capital						
51000.003	Capital Replacement Plan	498,622	532,275	751,454	605,780	-19%
51000.008	Capital Land Improvements	0	0	4,233	0	-100%
Total Capital		498,622	532,275	755,687	605,780	-20%
Total Expense		**$ 1,990,727**	**$ 2,116,953**	**$ 2,519,987**	**$ 2,635,458**	**5%**

Expenditure Analysis:

Maintenance: Increase for buildings projects scheduled in the budget year.

Other: Decrease due to reroute and armor the trails at Rudy Mines by a professional trail builder in the prior year.

Capital: Decrease in asphalt replacement costs.

Revenue Analysis:

No revenue is generated by this division.

DEPARTMENT: 070 Parks **Divisions: 070, 071, 073, & 081** **FUND: 001 General**

Function

This department provides funds and oversight of operations of recreational facilities such as Dugan Best Recreation Center and Smothers Park; recreation programs and activities which include Day Camps, assistance with Public and Special Events, and sports programs.

2024-2025 Accomplishments

1. Collaborated with seven youth sports associations to host youth sports leagues within our city parks and facilities (Western Cal Ripken, Eastern Cal Ripken, Southern Little League, Thompson-Berry Soccer, Owensboro Daviess County Youth Football, Owensboro Figure Club, and Owensboro Youth Hockey) to offer more than 8,654 youth a place to play.
2. Provided an affordable rental option for citizens with 428 shelter reservations at Moreland, Legion and Ben Hawes Parks.
3. Partnered with Breaking the Cycle Mentorship program to offer education, mentorship and growth opportunities for youth at Dugan Best Recreation Center.
4. The Sports division partnered with local volleyball coaches to offer a fall Lil' Spikers program to complement the winter program for children in 2nd through 6th grades.
5. Began offering free outdoor fitness and wellness classes at Smothers Park on the riverfront for all ages.

2025-2026 Goals & Objectives (G & O)

1. Implement an adult street soccer league at Legion Park facility.
2. Work with Thompson-Berry Youth Soccer Coordinator and Sports Tutor staff to implement a summer high school street soccer league.
3. Initiate the Kids in Parks campaign, promoting adolescent outdoor activity.

The Parks department sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
3	Dugan Best Recreation Center visits	11,550	13,943	14,000	14,250	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
3	Day Camp participants	397	365	370	370	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
1	Adult Sports programs/ participants	7/853	10/1,431	12/1,500	13/1,850	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods

2025-2026 Budget

Department: 070 Parks **Division: 070 Dugan Best** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 99,336	$ 109,489	$ 114,799	$ 121,905	6%
50001.002	Salaries Non-Full Time	13,899	12,103	31,356	32,881	5%
50001.003	Salaries Outside Agency	156	6,443	37	0	-100%
50001.004	Salaries Overtime	3,518	5,200	2,963	3,500	18%
50010.001	Benefits Employees Retirement	27,455	37,784	25,897	26,203	1%
50010.002	Benefits Unemployment	351	382	444	475	7%
50010.003	Benefits Clothing	367	191	246	360	46%
50010.004	Benefits Health Insurance	13,080	12,936	12,936	16,560	28%
50010.005	Benefits Life Insurance	463	511	563	593	5%
50010.006	Benefits Social Security Tax	8,417	9,254	11,334	12,109	7%
50010.007	Benefits Workers Compensation	3,057	2,414	3,220	3,435	7%
Total Personnel Services		170,099	196,707	203,795	218,021	7%
Maintenance						
50100.001	Mtc Buildings	50,196	54,889	40,620	76,341	88%
50100.008	Mtc Furniture & Fixtures	0	692	1,200	1,330	11%
50100.010	Mtc Grounds	4,454	3,988	3,597	3,468	-4%
50100.015	Mtc Misc Repairs	0	0	100	100	0%
50100.030	Mtc Vehicles & Equipment	147	110	123	328	167%
Total Maintenance		54,797	59,679	45,640	81,567	79%
Supplies						
50110.002	Supplies Cleaning	656	655	752	815	8%
50110.003	Supplies Concessions	1,498	2,397	2,066	2,153	4%
50110.005	Supplies Office	133	648	853	924	8%
50110.007	Supplies Technical	4,336	4,825	4,898	4,897	0%
50125	Non-Capitalized Equipment	5,381	3,562	2,356	17,208	630%
50127	Postage	0	0	26	26	0%
50131	Computer Equipment	0	1,318	2,600	1,500	-42%
Total Supplies		12,003	13,405	13,551	27,523	103%
Utilities						
50140.001	Utilities OMU	5,865	4,951	7,000	5,000	-29%
50140.002	Utilities Non-City	4,925	2,661	5,500	4,800	-13%
50140.007	Utilities Sewer	400	526	800	800	0%
Total Utilities		11,189	8,138	13,300	10,600	-20%
Other						
50200	Advertising	0	0	75	75	0%
50251	Insurance	2,313	2,431	2,772	3,010	9%
50290	Professional/Technical Services	2,750	2,829	690	740	7%
50310	Safety Costs	98	467	111	77	-31%
50323	Training Cost	0	0	0	300	100%
50325	Travel	0	0	214	223	4%
Total Other		5,161	5,727	3,862	4,425	15%

2025-2026 Budget

Department: 070 Parks **Division: 070 Dugan Best** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.003	Capital Replacement Plan	$ 13,192	$ 18,545	$ 22,188	$ 19,207	-13%
Total Capital		13,192	18,545	22,188	19,207	-13%
Total Expense		**$ 266,441**	**$ 302,201**	**$ 302,336**	**$ 361,343**	**20%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Supplies: Increase for the purchase of fitness equipment.
Capital: Decrease in replacement cost of the asphalt.

Revenue Analysis:

Projected $10,725 in programming, reservation and vending revenue.

2025-2026 Budget

Department: 070 Parks **Division: 070 Dugan Best** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40300.004	Reservation Private Parties	$ 2,147	$ 2,750	$ 3,655	$ 3,620	-1%
40301.004	Reservation Tax Exempt Private Parties	145	100	145	145	0%
40460.003	Parks Programs	1,223	2,079	3,225	2,590	-20%
41010	Concessions	107	75	2,000	1,320	-34%
41030.001	Vending Machines Drinks	779	1,134	1,200	1,350	13%
41030.002	Vending Machines Food	1,041	1,636	1,500	1,700	13%
41060	Miscellaneous Revenue	0	1	0	0	0%
Total Revenue		**$ 5,442**	**$ 7,776**	**$ 11,725**	**$ 10,725**	**-9%**

2025-2026 Budget

Department: 070 Parks **Division: 071 Youth** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 23,185	$ 25,368	$ 29,600	$ 31,080	5%
50001.002	Salaries Non-Full Time	82,225	95,970	96,414	99,093	3%
50001.003	Salaries Outside Agency	5,577	0	0	0	0%
50001.004	Salaries Overtime	1,965	952	1,100	1,100	0%
50010.001	Benefits Employees Retirement	6,434	6,039	6,051	5,992	-1%
50010.002	Benefits Unemployment	322	367	381	394	3%
50010.003	Benefits Clothing	378	608	555	639	15%
50010.004	Benefits Health Insurance	5,373	5,311	5,898	7,626	29%
50010.005	Benefits Life Insurance	107	118	145	153	6%
50010.006	Benefits Social Security Tax	8,063	9,199	9,724	10,042	3%
50010.007	Benefits Workers Compensation	2,776	2,742	2,763	2,849	3%
Total Personnel Services		136,404	146,675	152,631	158,968	4%
Maintenance						
50100.032	Mtc Software	0	1,699	2,400	1,150	-52%
Total Maintenance		0	1,699	2,400	1,150	-52%
Supplies						
50110.002	Supplies Cleaning	610	509	627	745	19%
50110.007	Supplies Technical	6,837	6,483	11,655	10,746	-8%
50110.008	Supplies Radio Replacement	0	0	0	170	100%
50122	Dues & Subscriptions	493	334	805	575	-29%
50127	Postage	78	14	52	51	-2%
Total Supplies		8,018	7,339	13,139	12,287	-6%
Other						
50200	Advertising	0	0	50	0	-100%
50290	Professional/Technical Services	8,615	8,887	13,115	14,636	12%
50310	Safety Costs	855	314	441	2,381	440%
50323	Training Costs	279	0	1,340	1,340	0%
50325	Travel	0	0	100	100	0%
50350	Bad Debt Expense	377	208	0	0	0%
Total Other		10,126	9,409	15,046	18,457	23%
Total Expense		**$ 154,547**	**$ 165,121**	**$ 183,216**	**$ 190,862**	**4%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.

Maintenance: Decrease due to new ePact daycamp software with lower maintenance cost.

Other: Increase cost of bus transportation for daycamp activities and purchase of a new AED.

Revenue Analysis:

Projected $207,195 in day camp revenue.

2025-2026 Budget

Department: 070 Parks **Division: 071 Youth** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40450	Registration Fees	$ 9,614	$ 10,713	$ 10,695	$ 10,500	-2%
40460.005	Parks Summer Day Camp	141,566	131,206	167,450	182,095	9%
40460.006	Parks Other Day Camp Revenue	13,786	16,853	21,375	14,600	-32%
41060	Miscellaneous Revenue	1,906	6	0	0	0%
Total Revenue		**$ 166,873**	**$ 158,777**	**$ 199,520**	**$ 207,195**	**4%**

2025-2026 Budget

Department Department: 070 Parks **Division: 073 Sports** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 2,854	$ 3,352	$ 7,983	$ 8,566	7%
50001.002	Salaries Non-Full Time	6,763	7,188	9,378	13,279	42%
50001.004	Salaries Overtime	35	0	115	115	0%
50010.001	Benefits Employees Retirement	761	778	1,596	1,616	1%
50010.002	Benefits Unemployment	29	32	66	66	0%
50010.004	Benefits Health Insurance	314	676	816	1,347	65%
50010.005	Benefits Life Insurance	13	15	39	42	8%
50010.006	Benefits Social Security Tax	736	789	1,693	1,680	-1%
50010.007	Benefits Workers Compensation	74	64	481	477	-1%
Total Personnel Services		11,580	12,894	22,167	27,188	23%
Supplies						
50110.003	Supplies Concessions	496	140	1,130	2,400	112%
50110.007	Supplies Technical	923	2,854	2,010	6,995	248%
50127	Postage	0	1	0	0	0%
Total Supplies		1,419	2,995	3,140	9,395	199%
Other						
50200	Advertising	535	808	983	983	0%
50290	Professional/Technical Services	5,538	11,593	14,919	25,410	70%
50325	Travel	0	250	364	364	0%
50350	Bad Debt Expense	(75)	0	0	0	0%
Total Other		5,998	12,650	16,266	26,757	64%
Total Expense		**$ 18,997**	**$ 28,539**	**$ 41,573**	**$ 63,340**	**52%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Supplies: Increase for new USTA programming.
Other: Increase for Little Spikers program facilitator.

Revenue Analysis:

Projected $60,689 in revenue from programming and concessions.

2025-2026 Budget

Department: 070 Parks **Division: 073 Sports** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40300.004	Reservation Private Parties	$ 11,756	$ 12,533	$ 12,969	$ 12,513	-4%
40301.004	Reservation - Tax Exempt Private Parties	0	0	640	0	-100%
40452	Leagues	0	3,546	0	0	0%
40465.001	Fitness Adult	0	0	240	0	-100%
40465.002	Fitness Youth	7,747	8,102	11,990	27,420	129%
40466.001	Fitness - Tax Exempt Adult	0	270	0	0	0%
40474	Tennis	621	0	0	0	0%
40474.001	Tennis Reservations	4,314	0	0	0	0%
40474.002	Tennis Reservations Tax Exempt	1,877	7,996	9,007	7,826	-13%
40474.003	Tennis Tournament	0	1,850	3,000	2,600	-13%
40474.004	Tennis Tournament Tax Exempt	0	800	400	400	0%
40475	Volleyball	1,860	4,240	4,025	5,280	31%
40476	Soccer Field Fees Tax Exempt	804	428	390	400	3%
40478	Soccer Field Fees Taxable	0	296	300	250	-17%
40563.001	Tournaments Surcharge	725	750	0	0	0%
41010	Concessions	699	4	1,000	4,000	300%
41060	Miscellaneous Revenue	17	0	0	0	0%
Total Revenue		**$ 30,420**	**$ 40,814**	**$ 43,961**	**$ 60,689**	**38%**

2025-2026 Budget

Department: 070 Parks **Division: 081 Smothers Park** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 59,109	$ 65,228	$ 68,681	$ 67,708	-1%
50001.002	Salaries Non-Full Time	107,576	145,209	154,619	159,578	3%
50001.004	Salaries Overtime	87	38	400	400	0%
50001.005	Salaries Retirement Contingency	0	0	0	31,404	100%
50010.001	Benefits Employees Retirement	15,160	56,330	18,696	21,432	15%
50010.002	Benefits Unemployment	503	634	671	683	2%
50010.003	Benefits Clothing	951	767	859	859	0%
50010.004	Benefits Health Insurance	11,512	9,207	9,198	31,941	247%
50010.005	Benefits Life Insurance	267	292	322	310	-4%
50010.006	Benefits Social Security Tax	12,386	15,700	17,113	17,418	2%
50010.007	Benefits Workers Compensation	4,852	4,611	4,862	4,941	2%
Total Personnel Services		212,403	298,015	275,421	336,674	22%
Maintenance						
50100.001	Mtc Buildings	59,182	96,280	115,507	122,671	6%
50100.010	Mtc Grounds	310,625	312,464	318,592	339,578	7%
50100.015	Mtc Misc Repairs	0	0	200	200	0%
Total Maintenance		369,807	408,744	434,299	462,449	6%
Supplies						
50110.002	Supplies Cleaning	289	485	505	525	4%
50110.003	Supplies Concessions	14,012	15,562	12,000	12,480	4%
50110.005	Supplies Office	1,433	1,169	2,460	1,060	-57%
50110.006	Supplies Merchandise	606	0	500	500	0%
50110.007	Supplies Technical	4,719	4,668	5,602	7,078	26%
50127	Postage	4	22	42	69	64%
50131	Computer Equipment	0	0	2,200	0	-100%
Total Supplies		21,062	21,907	23,309	21,712	-7%
Utilities						
50140.001	Utilities OMU	52,661	61,568	75,000	65,000	-13%
50140.003	Utilities Communications	720	720	720	720	0%
50140.007	Utilities Sewer	25,514	40,692	40,000	34,000	-15%
Total Utilities		78,895	102,980	115,720	99,720	-14%
Other						
50200	Advertising	0	0	1,023	1,823	78%
50251	Insurance	15,493	16,284	18,564	20,160	9%
50290	Professional/Technical Services	500	500	3,165	3,765	19%
50310	Safety Costs	338	300	2,070	215	-90%
50325	Travel	300	300	300	340	13%
50350	Bad Debt Expense	301	0	0	0	0%
Total Other		16,932	17,383	25,122	26,303	5%

2025-2026 Budget

Department: 070 Parks **Division: 081 Smothers Park** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.003	Capital Replacement Plan	$ 146,237	$ 125,254	$ 157,077	$ 154,880	-1%
Total Capital		146,237	125,254	157,077	154,880	-1%
Total Expense		**$ 845,336**	**$ 974,282**	**$ 1,030,948**	**$ 1,101,738**	**7%**

Expenditure Analysis:

Personnel: Increase due budgeted retirement payout and higher health insurance premiums.
Maintenance: Increase in costs for building and grounds mainenance.
Utilities: Decrease due to aligning cost with prior year actuals.

Revenue Analysis:

Projected $34,370 in reservation and concession revenue.

2025-2026 Budget

Department: 070 Parks **Division: 081 Smothers Park** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40300.001	Reservation Birthday Parties	$ 1,162	$ 1,909	$ 4,128	$ 3,480	-16%
40300.004	Reservation Private Parties	814	1,115	3,880	3,290	-15%
40460.003	Parks Programs	0	0	0	1,400	100%
41010	Concessions	13,654	20,108	25,200	25,200	0%
41020	Merchandise Sales	128	162	1,120	1,000	-11%
41060	Miscellaneous Revenue	6	6	0	0	0%
Total Revenue		**$ 15,765**	**$ 23,301**	**$ 34,328**	**$ 34,370**	**0%**

2025-2026 Budget

DEPARTMENT: 070 Parks **Divisions: 074, 075, 076, 077, 078, 079 & 082** **FUND: 403 Recreational**

Function

This department provides the staffing, services and programs offered at the following facilities: Ben Hawes Golf Course, Hillcrest Golf Course, Edge Ice Center, Combest Pool, Cravens Pool, Jack C. Fisher Park Complex, and the Centre Court Tennis Facility.

2024-2025 Accomplishments

1. Completed renovations and opened Cravens Swimming Pool.
2. Supported the community by co-hosting 26 outings with area non-profits, businesses and school organizations at Ben Hawes Golf Course, generating over 2,500 rounds of play.
3. Utilized parks facilities at Jack C. Fisher Complex, Owensboro Tennis Complex, Centre Court, Moreland Park Tennis Facility, Thompson Berry Soccer Complex, Edge Ice Center, and Waymond Morris Football Complex to serve our local citizens and drive an economic impact of more than $12.3 million.
4. Enhanced quality of Ben Hawes Golf Course and Hillcrest Golf Course by improving drainage on holes #17 fairway and #18 right rough.

2025-2026 Goals & Objectives (G & O)

1. Add an eight-bay covered outdoor range with TopTracer technology at Ben Hawes Golf Course Driving Range.
2. Enhance the quality of Ben Hawes Golf Course by improving holes #11 greenside and #12 greenside bunkers, and the ladies tee boxes on holes #1 and #7.
3. Utilize parks facilities and programs to serve our citizens and impact the local economy by $13 million.
4. Offer special swim times for parents/guardians with children under the age of five at Cravens Pool (Mommy and Me Swim Time) and Preschool aquatics.
5. Enhance the quality of Hillcrest Golf Course by building a lady's tee box on hole #5.

The Parks Department sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
1-2	Ben Hawes Golf Course - Number of golf rounds	36,046	34,426	35,500	36,500	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
3 & 5	Hillcrest Golf Course Number of golf rounds	21,248	24,336	24,600	24,850	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
3-4	Pools - Session Attendees	10,667	12,267	16,150	19,000	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
3	Edge Ice Center - Session Attendees	27,763	34,442	33,500	35,000	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
3	Owensboro Softball Complex - Number of League Teams	44	53	53	54	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods

2025-2026 Budget

Department: 070 Parks Recreational Summary **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 435,575	$ 583,438	$ 565,897	$ 585,626	3%
50001.002	Salaries Non-Full Time	512,546	670,043	690,045	730,678	6%
50001.003	Salaries Outside Agency	205,321	178,360	197,279	192,179	-3%
50001.004	Salaries Overtime	30,170	26,941	28,750	29,300	2%
50001.005	Salaries Retirement Contingency	0	0	0	10,468	100%
50010.001	Benefits Employees Retirement	124,028	140,996	125,826	123,430	-2%
50010.002	Benefits Unemployment	3,051	3,707	3,787	3,961	5%
50010.003	Benefits Clothing	4,109	4,958	7,278	7,826	8%
50010.004	Benefits Health Insurance	51,466	58,801	84,293	76,791	-9%
50010.005	Benefits Life Insurance	2,119	2,404	2,498	2,564	3%
50010.006	Benefits Social Security Tax	75,555	91,614	96,575	101,010	5%
50010.007	Benefits Workers Compensation	19,957	18,445	27,571	29,174	6%
50010.008	Benefits Other Employee Expense	0	0	270	420	56%
Total Personnel Services		1,463,896	1,779,707	1,830,069	1,893,427	3%
Maintenance						
50100.001	Mtc Buildings	209,024	226,165	224,362	250,584	12%
50100.010	Mtc Grounds	25,145	22,398	31,716	30,325	-4%
50100.015	Mtc Misc Repairs	5,546	9,902	3,470	3,850	11%
50100.029	Mtc Vehicle Wash	257	103	107	78	-27%
50100.030	Mtc Vehicles & Equipment	61,892	111,353	95,056	123,258	30%
50100.032	Mtc Software	9,103	9,766	11,840	12,525	6%
Total Maintenance		310,966	379,687	366,551	420,620	15%
Supplies						
50110.001	Supplies Agricultural	88,515	101,743	128,069	132,344	3%
50110.002	Supplies Cleaning	14,865	14,870	16,566	17,143	3%
50110.003	Supplies Concessions	190,775	212,686	206,752	214,916	4%
50110.005	Supplies Office	6,041	4,506	11,326	7,369	-35%
50110.006	Supplies Merchandise	51,758	64,434	63,084	66,988	6%
50110.007	Supplies Technical	49,949	55,604	73,706	76,476	4%
50122	Dues & Subscriptions	3,994	3,311	5,500	5,195	-6%
50124	Motor Fuel	44,179	45,995	57,500	60,500	5%
50125	Non-Capitalized Equipment	23,528	20,133	36,448	31,755	-13%
50127	Postage	294	166	602	583	-3%
50129	Small Tools	990	864	1,351	1,354	0%
50131	Computer Equipment	4,743	3,180	11,400	8,500	-25%
Total Supplies		479,632	527,491	612,304	623,123	2%

2025-2026 Budget

Department: 070 Parks Recreational Summary **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Utilities						
50140.001	Utilities OMU	$ 127,950	$ 128,243	$ 151,000	$ 154,500	2%
50140.002	Utilities Non-City	90,639	69,582	91,500	99,600	9%
50140.003	Utilities Communications	7,521	9,747	11,328	10,500	-7%
50140.007	Utilities Sewer	14,270	15,826	26,000	26,000	0%
Total Utilities		240,380	223,398	279,828	290,600	4%
Other						
50200	Advertising	32,402	31,867	49,199	49,039	0%
50222	Contractual Services	12,504	15,861	17,242	17,741	3%
50251	Insurance	35,919	37,410	43,137	43,749	1%
50290	Professional/Technical Services	21,851	18,286	34,322	43,845	28%
50301	Rents & Storage	74,342	81,572	150,090	159,623	6%
50303	Lease Expense - Scooters	605	309	605	605	0%
50310	Safety Costs	2,103	2,561	5,861	6,656	14%
50323	Training Costs	5,609	7,914	15,376	15,181	-1%
50325	Travel	3,853	2,165	3,158	3,257	3%
50350	Bad Debt Expense	271	(93)	0	0	0%
Total Other		189,458	197,851	318,990	339,696	6%
Capital						
51000.003	Capital Replacement Plan	397,533	468,822	623,739	525,653	-16%
51000.005	Capital Equipment	0	(7,391)	0	0	0%
51000.008	Capital Land Improvements	(28,700)	32,700	217,568	110,000	-49%
51025	Depreciation Expense	13,032	14,200	0	0	0%
Total Capital		381,865	508,332	841,307	635,653	-24%
55000.010	Transfer To Debt Service	139,430	138,774	138,629	148,078	7%
55000.102	Transfer to YCV	0	1,150,000	0	0	0%
Total Expense		**$ 3,205,627**	**$ 4,905,241**	**$ 4,387,678**	**$ 4,351,197**	**-1%**

2025-2026 Budget

Department: 070 Parks **Division: 000 Non-Departmental** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40020	Occupational License	$ 20	$ 0	$ 0	$ 0	0%
41060	Miscellaneous Revenue	0	10	0	0	0%
41300.001	Transfers From General Fund	1,604,015	1,946,032	2,153,598	2,090,632	-3%
Total Revenue		**$ 1,604,035**	**$ 1,946,042**	**$ 2,153,598**	**$ 2,090,632**	**-3%**
Expense						
55000.102	Transfer To YCV	$ 0	$ 1,150,000	$ 0	$ 0	0%
Total Expense		**$ 0**	**$ 1,150,000**	**$ 0**	**$ 0**	**0%**

2025-2026 Budget

Department: 070 Parks **Division: 074 Ben Hawes** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 120,016	$ 157,428	$ 150,427	$ 158,196	5%
50001.002	Salaries Non-Full Time	116,328	145,982	124,617	135,629	9%
50001.003	Salaries Outside Agency	146,823	153,130	161,801	161,801	0%
50001.004	Salaries Overtime	18,973	16,366	18,500	18,500	0%
50010.001	Benefits Employees Retirement	38,904	41,885	34,809	34,402	-1%
50010.002	Benefits Unemployment	809	935	821	869	6%
50010.003	Benefits Clothing	886	1,601	1,520	1,870	23%
50010.004	Benefits Health Insurance	12,194	14,683	17,347	22,250	28%
50010.005	Benefits Life Insurance	589	657	632	657	4%
50010.006	Benefits Social Security Tax	19,566	22,635	20,943	22,163	6%
50010.007	Benefits Workers Compensation	3,689	3,095	6,380	6,777	6%
Total Personnel Services		478,776	558,398	537,797	563,114	5%
Maintenance						
50100.001	Mtc Buildings	63,363	73,642	85,021	84,798	0%
50100.010	Mtc Grounds	2,616	3,032	3,866	4,003	4%
50100.015	Mtc Misc Repairs	2,368	3,945	750	750	0%
50100.030	Mtc Vehicles & Equipment	38,314	61,048	70,982	82,433	16%
50100.032	Mtc Software	5,556	5,125	6,995	7,400	6%
Total Maintenance		112,217	146,792	167,614	179,384	7%
Supplies						
50110.001	Supplies Agricultural	66,527	70,809	88,522	89,631	1%
50110.002	Supplies Cleaning	2,669	2,447	3,145	3,237	3%
50110.003	Supplies Concessions	40,030	43,492	37,956	39,641	4%
50110.005	Supplies Office	1,474	1,020	2,069	2,069	0%
50110.006	Supplies Merchandise	41,197	51,748	50,011	51,496	3%
50110.007	Supplies Technical	12,088	14,509	20,096	22,294	11%
50122	Dues & Subscriptions	1,000	715	1,100	1,150	5%
50124	Motor Fuel	27,029	26,593	33,000	35,000	6%
50125	Non-Capitalized Equipment	2,385	5,549	13,367	9,650	-28%
50127	Postage	2	11	150	75	-50%
50129	Small Tools	424	300	536	539	1%
50131	Computer Equipment	4,743	2,340	1,500	1,500	0%
Total Supplies		199,568	219,533	251,452	256,282	2%
Utilities						
50140.002	Utilities Non-City	38,066	35,875	42,000	49,200	17%
50140.003	Utilities Communications	4,950	5,616	7,008	6,180	-12%
Total Utilities		43,016	41,490	49,008	55,380	13%

2025-2026 Budget

Department: 070 Parks **Division: 074 Ben Hawes** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50200	Advertising	$ 4,937	$ 5,695	$ 12,517	$ 12,316	-2%
50222	Contractual Services	10,890	8,697	10,850	10,849	0%
50251	Insurance	13,292	12,816	13,700	11,395	-17%
50290	Professional/Technical Services	624	611	630	660	5%
50301	Rents & Storage	51,492	55,868	108,304	116,304	7%
50303	Lease Expense - Scooters	605	309	605	605	0%
50310	Safety Costs	318	581	630	2,651	321%
50323	Training Costs	2,726	4,335	6,401	6,131	-4%
50325	Travel	2,100	839	1,252	1,251	0%
Total Other		86,984	89,750	154,889	162,162	5%
Capital						
51000.003	Capital Replacement Plan	217,460	233,733	305,612	249,611	-18%
51000.005	Capital Equipment	0	(7,391)	0	0	0%
51000.008	Capital Land Improvements	0	4,000	217,568	110,000	-49%
51025	Depreciation Expense	10,328	11,496	0	0	0%
Total Capital		227,788	241,838	523,180	359,611	-31%
Total Expense		**$ 1,148,348**	**$ 1,297,802**	**$ 1,683,940**	**$ 1,575,933**	**-6%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Maintenance: Increase due to allocation of garage charges based on actuals.
Other: Increase for the TopTracer Lease.
Capital: Decrease due constructing covered hitting bays for the TopTracer units in the prior year.

Revenue Analysis:

Projected $785,695 revenue.

2025-2026 Budget

Department: 070 Parks **Division: 074 Ben Hawes** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40351	Rental - City Property	$ 0	$ 3	$ 0	$ 0	0%
40352.001	Rentals Golf Annual Rolling	4,095	3,645	3,960	4,000	1%
40352.002	Rentals Golf Daily Rolling	23	0	22	0	-100%
40352.003	Rentals Golf Electric Golfcarts/18 hole	142,985	106,861	155,800	135,000	-13%
40352.004	Rentals Golf Electric Golfcarts/9 hole	27,965	20,594	25,200	30,000	19%
40352.005	Rentals Golf Pull Carts	1,757	2,024	1,800	2,000	11%
40352.006	Rentals Golf Clubs	777	511	500	600	20%
40352.007	Rentals Golf Scooters	1,147	571	1,500	1,500	0%
40500.001	Golf Pass Corporate	3,600	7,600	5,600	5,800	4%
40500.002	Golf Pass Family	16,958	11,373	11,500	11,500	0%
40500.003	Golf Pass Junior	4,429	1,335	3,000	2,000	-33%
40500.004	Golf Pass Senior	48,462	59,523	55,000	56,000	2%
40500.005	Golf Pass Single	11,730	16,878	13,000	13,000	0%
40510.001	Golf Services Driving Range	40,648	43,024	110,000	82,915	-25%
40510.002	Golf Services High Schools	15,609	11,600	11,600	11,600	0%
40510.003	Golf Services Outings	3,108	2,204	3,500	3,500	0%
40510.004	Golf Services Lessons	840	768	1,300	800	-38%
40510.005	Golf Services Par 3	18,681	3,768	22,500	22,500	0%
40510.006	Golf Services Outings Tax exempt	47,491	51,214	50,000	53,000	6%
40520.001	Green Fees 18 Holes/Wkdays	59,291	87,599	72,000	75,000	4%
40520.002	Green Fees 18 Weekend/Holiday	65,403	72,691	65,000	82,000	26%
40520.003	Green Fees 9 Holes/Wkdays	13,615	12,294	10,000	14,500	45%
40520.004	Green Fees 9 Weekend/Holiday	7,271	7,315	3,500	10,000	186%
40520.008	Greens Fees Foot Golf	1,199	99	850	850	0%
40901	Sponsors Donations	0	1,140	1,140	1,140	0%
41010	Concessions	50,929	63,940	65,500	72,790	11%
41011	Concessions-tax exempt	4,926	3,404	4,000	4,000	0%
41015	Grill Sales	4,351	4,828	7,500	9,000	20%
41020	Merchandise Sales	60,103	65,581	67,000	78,000	16%
41021	Merchandise Sales - Non-taxable	488	3,702	3,000	1,500	-50%
41060	Miscellaneous Revenue	3,874	1,329	1,200	1,200	0%
Total Revenue		**$ 661,755**	**$ 667,418**	**$ 776,472**	**$ 785,695**	**1%**

2025-2026 Budget

Department: 070 Parks **Division: 075 Hillcrest** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 91,993	$ 120,466	$ 115,135	$ 120,888	5%
50001.002	Salaries Non-Full Time	47,827	51,951	58,371	61,335	5%
50001.003	Salaries Outside Agency	16,939	25,231	25,878	25,878	0%
50001.004	Salaries Overtime	2,477	2,705	2,500	2,600	4%
50010.001	Benefits Employees Retirement	26,056	25,277	22,693	22,509	-1%
50010.002	Benefits Unemployment	451	497	521	547	5%
50010.003	Benefits Clothing	429	603	658	658	0%
50010.004	Benefits Health Insurance	6,910	7,299	6,785	16,330	141%
50010.005	Benefits Life Insurance	443	489	396	406	3%
50010.006	Benefits Social Security Tax	11,123	12,252	13,273	13,940	5%
50010.007	Benefits Workers Compensation	1,855	1,526	3,474	3,985	15%
Total Personnel Services		206,502	248,295	249,684	269,076	8%
Maintenance						
50100.001	Mtc Buildings	25,284	21,471	17,948	19,208	7%
50100.010	Mtc Grounds	2,155	2,047	8,693	6,580	-24%
50100.015	Mtc Misc Repairs	2,074	4,500	600	600	0%
50100.030	Mtc Vehicles & Equipment	12,968	32,907	16,383	23,076	41%
50100.032	Mtc Software	3,547	3,241	3,245	3,650	12%
Total Maintenance		46,028	64,166	46,869	53,114	13%
Supplies						
50110.001	Supplies Agricultural	11,872	13,814	24,038	25,242	5%
50110.002	Supplies Cleaning	1,805	1,780	1,881	1,937	3%
50110.003	Supplies Concessions	8,486	12,655	15,742	16,290	3%
50110.005	Supplies Office	704	265	983	1,015	3%
50110.006	Supplies Merchandise	8,931	11,277	9,880	10,179	3%
50110.007	Supplies Technical	2,516	3,133	3,350	3,539	6%
50124	Motor Fuel	11,670	13,009	17,000	17,000	0%
50125	Non-Capitalized Equipment	0	2,442	2,000	2,400	20%
50127	Postage	0	0	70	70	0%
50129	Small Tools	71	13	170	170	0%
50131	Computer Equipment	0	0	0	1,500	100%
Total Supplies		46,055	58,389	75,114	79,342	6%
Utilities						
50140.001	Utilities OMU	1,653	1,498	2,000	2,000	0%
50140.002	Utilities Non-City	13,412	10,917	15,000	14,300	-5%
50140.003	Utilities Communications	300	720	720	720	0%
Total Utilities		15,365	13,135	17,720	17,020	-4%

2025-2026 Budget

Department: 070 Parks **Division: 075 Hillcrest** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50200	Advertising	$ 1,300	$ 2,614	$ 4,275	$ 4,275	0%
50222	Contractual Services	270	5,900	5,050	5,550	10%
50251	Insurance	1,698	2,389	4,194	5,155	23%
50290	Professional/Technical Services	0	0	1,630	3,220	98%
50301	Rents & Storage	18,349	21,205	37,076	38,156	3%
50310	Safety Costs	165	22	1,931	354	-82%
50323	Training Costs	0	25	450	450	0%
50325	Travel	1,152	200	750	750	0%
Total Other		22,933	32,354	55,356	57,910	5%
Capital						
51000.003	Capital Replacement Plan	31,987	33,734	50,461	44,019	-13%
Total Capital		31,987	33,734	50,461	44,019	-13%
Total Expense		**$ 368,870**	**$ 450,073**	**$ 495,204**	**$ 520,481**	**5%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Maintenance: Increase due to allocation of garage charges based on actuals.
Capital: Decrease in asphalt replacement costs.

Revenue Analysis:

Projected $396,434 revenue.

2025-2026 Budget

Department: 070 Parks **Division: 075 Hillcrest** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40352.001	Rentals Golf Annual Rolling	$ 1,166	$ 853	$ 1,215	$ 900	-26%
40352.002	Rentals Golf Daily Rolling	154	9	24	24	0%
40352.003	Rentals Golf Electric Golfcarts/18 hole	61,801	82,619	86,500	87,000	1%
40352.004	Rentals Golf Electric Golfcarts/9 hole	84,907	28,392	81,600	55,000	-33%
40352.005	Rentals Golf Pull Carts	524	327	400	450	13%
40352.006	Rentals Golf Clubs	487	340	400	475	19%
40500.002	Golf Pass Family	10,880	8,091	10,000	9,000	-10%
40500.003	Golf Pass Junior	4,320	4,228	2,775	2,775	0%
40500.004	Golf Pass Senior	21,474	24,358	22,800	22,800	0%
40500.005	Golf Pass Single	6,410	7,790	5,800	5,000	-14%
40510.002	Golf Services High Schools	0	3,600	3,600	3,600	0%
40510.003	Golf Services Outings	333	21	1,000	500	-50%
40510.004	Golf Services Lessons	1,947	1,829	2,700	1,800	-33%
40510.006	Golf Services Outings Tax exempt	2,515	3,136	2,500	5,000	100%
40520.001	Green Fees 18 Holes/Wkdays	18,781	70,210	44,500	52,000	17%
40520.002	Green Fees 18 Weekend/Holiday	14,316	49,707	30,000	34,200	14%
40520.003	Green Fees 9 Holes/Wkdays	40,720	28,705	33,000	39,000	18%
40520.004	Green Fees 9 Weekend/Holiday	31,364	19,645	25,000	21,800	-13%
40520.008	Green Fees Foot Golf	209	0	100	100	0%
40901	Sponsors Donations	0	0	1,260	1,260	0%
41010	Concessions	15,162	20,375	32,000	33,500	5%
41020	Merchandise Sales	18,036	17,544	18,000	20,000	11%
41060	Miscellaneous Revenue	1,852	(60)	1,850	250	-86%
Total Revenue		**$ 337,361**	**$ 371,718**	**$ 407,024**	**$ 396,434**	**-3%**

2025-2026 Budget

Department: 070 Parks **Division: 076 Edge Ice Arena** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 88,029	$ 123,663	$ 119,916	$ 128,368	7%
50001.002	Salaries Non-Full Time	199,159	258,809	243,308	252,163	4%
50001.003	Salaries Outside Agency	19,917	0	0	0	0%
50001.004	Salaries Overtime	5,603	4,790	4,200	4,200	0%
50010.001	Benefits Employees Retirement	26,677	30,786	27,061	27,542	2%
50010.002	Benefits Unemployment	897	1,129	1,102	1,154	5%
50010.003	Benefits Clothing	1,253	1,384	2,022	2,022	0%
50010.004	Benefits Health Insurance	12,269	12,553	17,601	14,619	-17%
50010.005	Benefits Life Insurance	416	512	590	630	7%
50010.006	Benefits Social Security Tax	22,517	28,217	28,108	29,432	5%
50010.007	Benefits Workers Compensation	6,757	5,889	7,986	8,349	5%
50010.008	Benefits Other Employee Expense	0	0	120	120	0%
Total Personnel Services		383,495	467,731	452,014	468,599	4%
Maintenance						
50100.001	Mtc Buildings	57,720	67,129	61,326	66,683	9%
50100.010	Mtc Grounds	8,925	9,557	11,046	10,369	-6%
50100.015	Mtc Misc Repairs	375	583	1,000	1,000	0%
50100.030	Mtc Vehicles & Equipment	7,073	14,692	2,643	9,720	268%
50100.032	Mtc Software	0	1,400	1,600	1,475	-8%
Total Maintenance		74,093	93,361	77,615	89,247	15%
Supplies						
50110.002	Supplies Cleaning	5,924	5,616	5,840	5,900	1%
50110.003	Supplies Concessions	52,587	57,055	54,500	55,000	1%
50110.005	Supplies Office	3,090	1,708	4,708	2,700	-43%
50110.006	Supplies Merchandise	465	1,095	1,753	2,001	14%
50110.007	Supplies Technical	12,001	13,621	14,340	14,500	1%
50122	Dues & Subscriptions	2,995	2,570	3,950	4,045	2%
50124	Motor Fuel	3,350	4,181	4,500	5,500	22%
50125	Non-Capitalized Equipment	16,824	12,142	11,056	14,500	31%
50127	Postage	259	116	250	250	0%
50129	Small Tools	495	551	645	645	0%
50131	Computer Equipment	0	0	5,100	0	-100%
Total Supplies		97,990	98,655	106,642	105,041	-2%
Utilities						
50140.001	Utilities OMU	77,139	77,999	82,000	85,000	4%
50140.002	Utilities Non-City	31,262	18,901	27,000	29,000	7%
50140.003	Utilities Communications	1,115	1,705	1,800	1,800	0%
50140.007	Utilities Sewer	6,719	7,533	10,000	10,000	0%
Total Utilities		116,235	106,138	120,800	125,800	4%

2025-2026 Budget

Department: 070 Parks **Division: 076 Edge Ice Arena** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50200	Advertising	$ 24,395	$ 22,075	$ 29,157	$ 29,198	0%
50251	Insurance	10,429	11,267	12,798	13,779	8%
50290	Professional/Technical Services	5,884	5,818	9,815	19,303	97%
50301	Rents & Storage	1,260	1,260	1,260	1,260	0%
50310	Safety Costs	805	1,192	630	765	21%
50323	Training	0	529	4,000	4,000	0%
50325	Travel	52	400	400	400	0%
50350	Bad Debt Expense	0	1,717	0	0	0%
Total Other		42,826	44,258	58,060	68,705	18%
Capital						
51000.003	Capital Replacement Plan	27,740	36,160	38,117	40,749	7%
Total Capital		27,740	36,160	38,117	40,749	7%
Total Expense		**$ 742,378**	**$ 846,304**	**$ 853,248**	**$ 898,141**	**5%**

Expenditure Analysis:

Personnel: Increase due to COLA and step increases.

Maintenance: Increase due to allocation of garage charges based on actual usage and additional building projects.

Other: Increase due to additional daycamp activities scheduled.

Revenue Analysis:

Projected $564,805 revenue.

2025-2026 Budget

Department: 070 Parks **Division: 076 Edge Ice Arena** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40300.001	Reservation Birthday Parties	$ 33,276	$ 41,862	$ 43,650	$ 43,500	0%
40300.002	Reservation Figure Skaters	1,690	0	0	0	0%
40300.004	Reservation Private Parties	10,260	12,290	12,460	12,500	0%
40300.006	Reservation Youth/Men Hockey	30,903	3,188	3,000	3,000	0%
40300.007	Reservation Tax exempt Birthday Parties	4,867	0	0	0	0%
40301.002	Reservation Tax exempt Figure Skaters	3,307	4,358	6,000	9,000	50%
40301.004	Reservation Tax exempt Private Parties	2,500	6,025	8,946	6,000	-33%
40301.006	Reservation Tax exempt Youth/Men Hockey	22,951	59,840	60,000	62,000	3%
40357	Rentals - Lockers	461	433	500	500	0%
40360	Rentals - Skates	15,360	15,629	16,000	16,000	0%
40450	Registration Fees	6,750	9,285	9,250	7,793	-16%
40471	Special Sessions	12,463	17,913	19,000	17,000	-11%
40530.002	Lessons Classes	17,491	24,192	20,197	24,000	19%
40530.003	Lessons P E Classes	14,251	14,569	17,000	17,500	3%
40530.004	Lessons Private	0	0	0	150	100%
40550.001	Ice Receipts Groups	7,390	12,174	13,000	13,000	0%
40550.002	Ice Receipts Weekday Sessions	220	198	500	500	0%
40550.003	Ice Receipts Weeknight/Weekend	80,186	84,300	85,000	80,000	-6%
40550.004	Ice Receipts Skate Card	4,020	6,075	5,900	5,000	-15%
40550.006	Ice Receipts Skate Sharpening	1,633	1,674	2,000	1,500	-25%
40550.007	Ice Receipts Skate Competition	7,565	13,030	6,000	13,000	117%
40550.008	Ice Receipts Stick and Puck	12,474	13,687	14,000	14,500	4%
40550.009	Ice Receipts Freestyle	2,132	4,803	3,500	4,800	37%
40550.011	Ice Receipts Ice Academy	89,609	104,670	110,250	120,400	9%
40901	Sponsors Donations	4,075	4,410	7,160	5,160	-28%
41010	Concessions	81,985	89,017	85,000	85,000	0%
41020	Merchandise Sales	217	1,912	2,550	3,002	18%
41021	Merchandise Sales Non Taxable	306	0	0	0	0%
41060	Miscellaneous Revenue	(202)	(26)	0	0	0%
Total Revenue		**$ 468,139**	**$ 545,507**	**$ 550,863**	**$ 564,805**	**3%**

2025-2026 Budget

Department: 070 Parks **Division: 077 Combest** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 11,076	$ 14,350	$ 13,737	$ 13,543	-1%
50001.002	Salaries Non-Full Time	75,407	104,162	101,664	115,859	14%
50001.004	Salaries Overtime	131	109	275	275	0%
50001.005	Salaries Retirement Contingency	0	0	0	6,281	100%
50010.001	Benefits Employees Retirement	3,032	6,811	6,251	6,034	-3%
50010.002	Benefits Unemployment	262	353	347	389	12%
50010.003	Benefits Clothing	790	485	1,130	1,130	0%
50010.004	Benefits Health Insurance	2,303	1,841	1,840	4,770	159%
50010.005	Benefits Life Insurance	55	58	64	64	0%
50010.006	Benefits Social Security Tax	6,603	8,894	8,849	9,920	12%
50010.007	Benefits Workers Compensation	2,199	2,394	2,514	2,814	12%
Total Personnel Services		101,857	139,458	136,671	161,079	18%
Maintenance						
50100.001	Mtc Buildings	19,714	33,540	24,420	21,543	-12%
50100.010	Mtc Grounds	3,011	3,013	2,816	2,912	3%
50100.015	Mtc Misc Repairs	0	0	35	50	43%
Total Maintenance		22,725	36,553	27,271	24,505	-10%
Supplies						
50110.002	Supplies Cleaning	410	515	590	614	4%
50110.003	Supplies Concessions	8,488	8,195	7,437	7,734	4%
50110.005	Supplies Office	15	47	1,485	85	-94%
50110.007	Supplies Technical	8,616	10,477	12,898	13,520	5%
50125	Non-Capitalized Equipment	4,320	0	375	375	0%
50127	Postage	14	30	58	69	19%
50131	Computer Equipment	0	420	0	1,500	100%
Total Supplies		21,863	19,684	22,843	23,897	5%
Utilities						
50140.001	Utilities OMU	7,721	6,897	10,000	10,000	0%
50140.007	Utilities Sewer	3,381	3,456	6,000	6,000	0%
Total Utilities		11,102	10,352	16,000	16,000	0%
Other						
50251	Insurance	1,827	1,920	2,190	2,378	9%
50290	Professional/Technical Services	6,975	1,125	2,250	1,505	-33%
50310	Safety Costs	541	159	237	2,015	750%
50323	Training Costs	2,209	1,915	2,000	2,000	0%
50325	Travel	175	175	175	225	29%
50434	Bad Debt Expense	276	0	0	0	0%
Total Other		12,002	5,294	6,852	8,123	19%

2025-2026 Budget

Department: 070 Parks **Division: 077 Combest** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.003	Capital Replacement Plan	$ 4,982	$ 6,656	$ 7,816	$ 6,872	-12%
Total Capital		4,982	6,656	7,816	6,872	-12%
Total Expense		**$ 174,531**	**$ 217,997**	**$ 217,453**	**$ 240,476**	**11%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.

Maintenance: Decrease due to timing of building maintenance projects.

Revenue Analysis:

Projected $84,963 revenue.

2025-2026 Budget

Department: 070 Parks **Division: 077 Combest** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40300.003	Reservation Pools	$ 12,323	$ 9,381	$ 11,220	$ 13,050	16%
40301.003	Reservation - Tax exempt Pools	230	5,910	5,180	5,273	2%
40357	Rentals - Lockers	744	809	1,000	850	-15%
40450	Registration Fees	630	820	750	800	7%
40530.002	Lessons Classes	8,225	8,584	13,320	10,510	-21%
40540.001	Pool Receipts Daily	22,594	24,934	28,000	26,500	-5%
40540.002	Pool Receipts Groups	4,400	6,662	6,300	8,980	43%
40540.004	Pool Receipts Swim Pass	0	0	750	500	-33%
40540.005	Pool Receipts Event Admission	0	25	0	0	0%
41010	Concessions	16,264	16,606	17,500	18,500	6%
41060	Miscellaneous Revenue	85	81	0	0	0%
Total Revenue		**$ 65,494**	**$ 73,811**	**$ 84,020**	**$ 84,963**	**1%**

2025-2026 Budget

Department: 070 Parks **Division: 078 Cravens** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 7,414	$ 9,567	$ 9,158	$ 9,027	-1%
50001.002	Salaries Non-Full Time	0	2,444	52,038	57,076	10%
50001.004	Salaries Overtime	0	0	275	225	-18%
50001.005	Saleries Retirement Contingency	0	0	0	4,187	100%
50010.001	Benefits Employees Retirement	(4,671)	1,941	1,805	1,681	-7%
50010.002	Benefits Unemployment	24	34	184	199	8%
50010.003	Benefits Clothing	0	368	790	790	0%
50010.004	Benefits Health Insurance	1,535	1,228	1,226	3,180	159%
50010.005	Benefits Life Insurance	36	39	44	42	-5%
50010.006	Benefits Social Security Tax	551	799	4,703	5,074	8%
50010.007	Benefits Workers Compensation	206	343	1,336	1,439	8%
Total Personnel Services		5,095	16,761	71,559	82,920	16%
Maintenance						
50100.001	Mtc Buildings	18,871	8,565	19,554	17,026	-13%
50100.010	Mtc Grounds	2,305	2,071	2,569	2,665	4%
50100.015	Mtc Misc Repairs	24	0	35	50	43%
Total Maintenance		21,200	10,636	22,158	19,741	-11%
Supplies						
50110.002	Supplies Cleaning	0	255	352	366	4%
50110.003	Supplies Concessions	0	0	5,550	5,772	4%
50110.005	Supplies Office	0	0	785	85	-89%
50110.007	Supplies Technical	0	450	11,656	9,946	-15%
50127	Postage	2	0	24	69	188%
50131	Computer Equipment	0	420	0	1,500	100%
Total Supplies		2	1,124	18,367	17,738	-3%
Utilities						
50140.001	Utilities OMU	1,571	1,101	7,500	9,000	20%
50140.007	Utiltites Sewer	1,843	1,909	6,000	6,000	0%
Total Utilities		3,414	3,010	13,500	15,000	11%
Other						
50251	Insurance	681	716	816	887	9%
50290	Professional/Technical Services	0	0	757	757	0%
50310	Safety Costs	54	489	214	200	-7%
50323	Training Costs	450	1,110	1,250	1,250	0%
50325	Travel	150	175	175	225	29%
50350	Bad Debt Expense	(5)	0	0	0	0%
Total Other		1,329	2,489	3,212	3,319	3%

2025-2026 Budget

Department: 070 Parks **Division: 078 Cravens** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.003	Capital Replacement Plan	$ 3,652	$ 6,733	$ 7,287	$ 6,074	-17%
51000.008	Capital Land Improvements	(28,700)	28,700	0	0	0%
Total Capital		(25,048)	35,433	7,287	6,074	-17%
Total Expense		**$ 5,992**	**$ 69,453**	**$ 136,083**	**$ 144,792**	**6%**

Expenditure Analysis:

Personnel: Increase due COLA, step increases, budgeted retirement payout and higher health insurance premiums.

Maintenance: Decrease due to timing of building maintenance projects.

Revenue Analysis:

Projected $51,280 revenue.

2025-2026 Budget

Department: 070 Parks Division: 078 Cravens Fund: 403 Recreational

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40300.003	Reservation Pools	$ 0	$ 0	$ 5,340	$ 7,540	41%
40301.003	Reservation - Tax exempt Pools	0	0	0	2,320	100%
40530.002	Lessons Classes	0	0	2,048	2,304	13%
40540.001	Pool Receipts Daily	0	0	10,500	16,000	52%
40540.002	Pool Receipts Groups	0	0	2,184	2,496	14%
40541.004	Pool Receipts Swim Pass	0	0	800	500	-38%
40540.005	Pool Receipts Event Admission	0	0	3,136	1,920	-39%
40541.002	Pool Receipts - Tax Exempt Groups	0	0	0	3,500	100%
41010	Concessions	0	0	14,700	14,700	0%
Total Revenue		**$ 0**	**$ 0**	**$ 38,708**	**$ 51,280**	**32%**

2025-2026 Budget

Department: 070 Parks **Division: 079 Softball Complex** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 117,048	$ 157,964	$ 157,524	$ 155,604	-1%
50001.002	Salaries Non-Full Time	73,826	106,696	110,047	108,616	-1%
50001.003	Salaries Outside Agency	21,642	0	9,600	4,500	-53%
50001.004	Salaries Overtime	2,986	2,970	3,000	3,500	17%
50010.001	Benefits Employees Retirement	34,029	34,296	33,207	31,262	-6%
50010.002	Benefits Unemployment	607	759	812	803	-1%
50010.003	Benefits Clothing	752	516	1,158	1,356	17%
50010.004	Benefits Health Insurance	16,256	21,197	39,494	15,642	-60%
50010.005	Benefits Life Insurance	579	648	772	765	-1%
50010.006	Benefits Social Security Tax	15,194	18,817	20,699	20,481	-1%
50010.007	Benefits Workers Compensation	5,251	5,200	5,881	5,810	-1%
50010.008	Benefits Other Employee Expense	0	0	150	300	100%
Total Personnel Services		288,170	349,064	382,344	348,639	-9%
Maintenance						
50100.001	Mtc Buildings	24,072	21,818	16,093	41,326	157%
50100.010	Mtc Grounds	6,133	2,678	2,726	3,796	39%
50100.015	Mtc Misc Repairs	705	874	1,050	1,400	33%
50100.029	Mtc Vehicle Wash	257	103	107	78	-27%
50100.030	Mtc Vehicles & Equipment	3,537	2,706	5,048	8,029	59%
Total Maintenance		34,704	28,179	25,024	54,629	118%
Supplies						
50110.001	Supplies Agricultural	10,116	17,120	15,509	17,471	13%
50110.002	Supplies Cleaning	4,056	4,257	4,758	5,089	7%
50110.003	Supplies Concessions	81,184	91,288	85,567	90,479	6%
50110.005	Supplies Office	758	1,466	1,296	1,415	9%
50110.006	Supplies Merchandise	1,166	314	1,440	3,312	130%
50110.007	Supplies Technical	14,728	13,415	11,366	12,677	12%
50122	Dues & Subscriptions	0	26	450	0	-100%
50124	Motor Fuel	2,130	2,212	3,000	3,000	0%
50125	Non-Capitalized Equipment	0	0	9,650	4,830	-50%
50127	Postage	16	13	50	50	0%
50131	Computer Equipment	0	0	4,800	2,500	-48%
Total Supplies		114,154	130,111	137,886	140,823	2%
Utilities						
50140.001	Utilities OMU	16,545	17,036	23,000	21,500	-7%
50140.003	Utilities Communications	1,157	1,705	1,800	1,800	0%
Total Utilities		17,702	18,741	24,800	23,300	-6%

2025-2026 Budget

Department: 070 Parks **Division: 079 Softball Complex** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50200	Advertising	$ 1,770	$ 1,483	$ 3,250	$ 3,250	0%
50251	Insurance	2,331	2,355	2,658	2,788	5%
50290	Professional/Technical Services	8,368	10,732	19,240	18,400	-4%
50301	Rents & Storage	1,920	1,920	2,130	2,583	21%
50310	Safety Costs	221	117	2,219	671	-70%
50323	Training Costs	224	0	1,275	1,350	6%
50325	Travel	225	376	406	406	0%
50350	Bad Debt Expense	0	(93)	0	0	0%
Total Other		15,059	16,890	31,178	29,448	-6%
Capital						
51000.003	Capital Replacement Plan	44,336	56,554	73,553	65,463	-11%
51025	Depreciation Expense	2,705	2,705	0	0	0%
Total Capital		47,041	59,259	73,553	65,463	-11%
Total Expense		**$ 516,831**	**$ 602,244**	**$ 674,785**	**$ 662,302**	**-2%**

Expenditure Analysis:

Personnel: Decrease in salaries and benefits due to newer facility crew leader.
Maintenance: Increase due to timing of routine projects scheduled this year.
Capital: Decrease in replacement cost of asphalt.

Revenue Analysis:

Projected $286,903 revenue.

2025-2026 Budget

Department: 070 Parks **Division: 079 Softball Complex** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40300.005	Reservation Revenue Tournaments	$ 23,813	$ 35,345	$ 35,900	$ 43,800	22%
40300.008	Reservation Revenue Tournaments Tax Exempt	13,710	540	300	300	0%
40452	Leagues	17,280	16,110	21,600	19,208	-11%
40453	Leagues- Tax Exempt	720	360	0	0	0%
40473	T-Ball	12,348	14,235	14,745	14,749	0%
40491	Other Leagues	0	1,020	3,240	4,632	43%
40493	Other Leagues - Tax Exempt	0	1,500	0	0	0%
40563.001	Tournaments Surcharge	6,475	7,975	8,750	9,000	3%
40563.002	Tournaments Vendors	5,384	6,857	10,400	10,400	0%
40563.003	Tournaments	360	340	0	1,250	100%
40563.004	Tournaments Surcharge - Tax Exempt	1,240	0	0	0	0%
40901	Sponsors Donations	3,260	1,920	1,920	1,920	0%
41010	Concessions	140,218	161,735	169,000	173,000	2%
41020	Merchandise Sales	6,420	5,835	8,690	8,644	-1%
41021	Merchandise Sales - Non-taxable	74	0	0	0	0%
41060	Miscellaneous Revenue	132	(155)	0	0	0%
Total Revenue		**$ 231,432**	**$ 253,618**	**$ 274,545**	**$ 286,903**	**5%**

2025-2026 Budget

Department: 070 Parks **Division: 082 Tennis Facility** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Utilities						
50140.001	Utilities OMU	$ 23,320	$ 23,712	$ 26,500	$ 27,000	2%
50140.002	Utilities Non-City	7,899	3,890	7,500	7,100	-5%
50140.007	Utilities Sewer	2,327	2,929	4,000	4,000	0%
Total Utilities		33,546	30,531	38,000	38,100	0%
Other						
50222	Contractual Services	1,344	1,264	1,342	1,342	0%
50251	Insurance	5,661	5,948	6,781	7,367	9%
50301	Rents & Storage	1,320	1,320	1,320	1,320	0%
Total Other		8,325	8,531	9,443	10,029	6%
Capital						
51000.003	Capital Replacement Plan	67,376	95,252	140,893	112,865	-20%
Total Capital		67,376	95,252	140,893	112,865	-20%
55000.010	Transfer To Debt Service	139,430	138,774	138,629	148,078	7%
Total Expense		**$ 248,677**	**$ 273,089**	**$ 326,965**	**$ 309,072**	**-5%**

Expenditure Analysis:

Capital: Decrease in replacement cost of asphalt.

Revenue Analysis:

Projected $90,485 in rental revenue.

2025-2026 Budget

Department: 070 Parks **Division: 082 Tennis Facility** **Fund: 403 Recreational**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40351	Rental - City Property	$ 72,703	$ 72,703	$ 72,703	$ 72,703	0%
40901	Sponsorship Donations	0	1,320	1,320	1,320	0%
41060	Miscellaneous Revenue	15,863	12,495	17,042	16,462	-3%
Total Revenue		**$ 88,566**	**$ 86,517**	**$ 91,065**	**$ 90,485**	**-1%**

2025-2026 Budget

Department: 070 Parks **Division: 001 Administration** **Fund: 404 Parks Sponsorship**

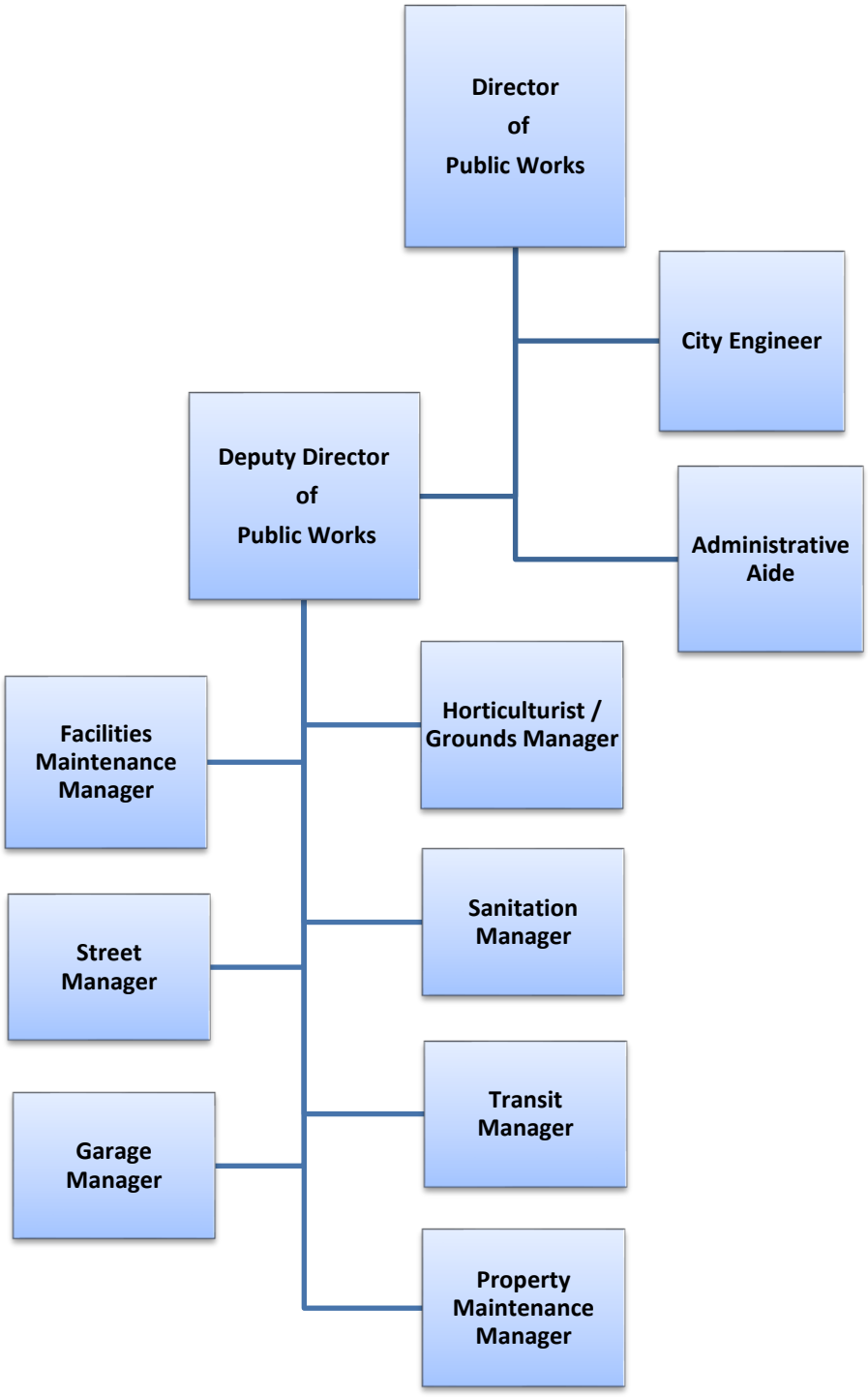
Program Description

This program, through individual sponsorships and awards, provides opportunities that allow everyone in the Owensboro community to participate in the recreational program.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40900	Scholarships Donations	$ 2,311	$ 3,255	$ 3,800	$ 5,000	32%
40901	Sponsors Donations	5,444	16,717	8,040	13,000	62%
Total Revenue		**$ 7,755**	**$ 19,972**	**$ 11,840**	**$ 18,000**	**52%**
Expense						
50311	Scholarships	$ 1,618	$ 2,669	$ 3,800	$ 7,500	97%
50312	Sponsorships	2,895	3,652	8,040	10,500	31%
Total Expense		**$ 4,513**	**$ 6,321**	**$ 11,840**	**$ 18,000**	**52%**

PUBLIC WORKS

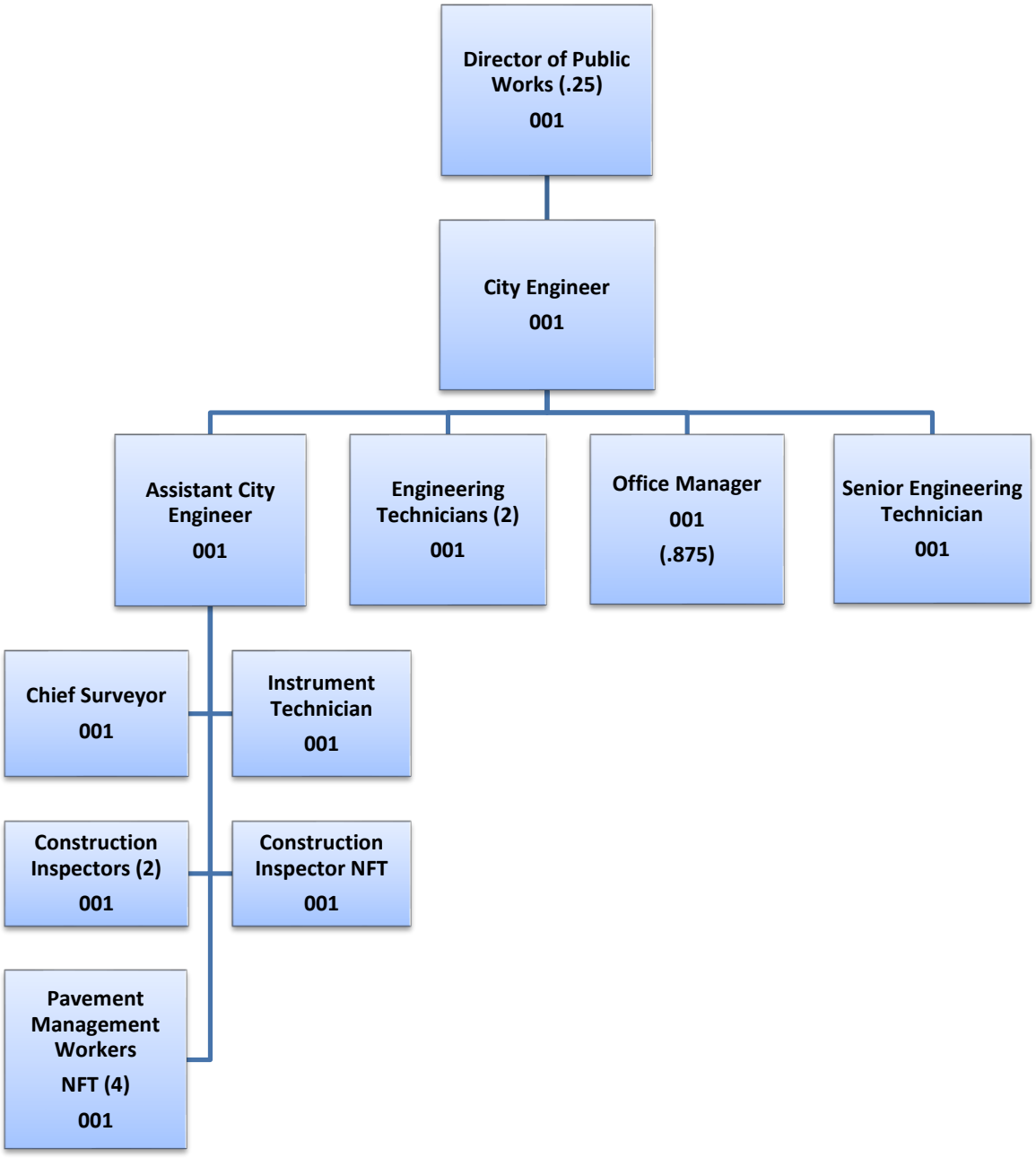
Engineering (001), **Street** (001)/**Stormwater** (102), **Facilities/Grounds Maintenance** (302), **Sanitation** (401), **Garage** (303), **Transit** (402), **Property Maintenance** (001)




CITY OF OWENSBORO
KENTUCKY

ENGINEERING

General Fund (001)



FUND.DEPARTMENT.	001.051.
DIVISION	001
FULL TIME (FT):	10.125
NON FULL TIME (NFT):	5
TOTAL	15.125
Structure Subject to Change FY 25-26	

DEPARTMENT: 051 Engineering **Fund: 001 General**

Function

This department is responsible for the overall management, organization, planning, and administration of the Engineering Department, including services related to, but not limited to, land development design, construction, traffic, storm drainage, subdivisions and public improvements, and capital projects.

2024-2025 Accomplishments

1. Projects completed: York Drainage Project, Walter Freeman Training Center, Wayfinding Signage Project, First Street Paver Intersections, Transit Sidewalk Project.
2. Projects continued: MS4 Permit, Apollo Neighborhood Alliance Board (NAB) Sidewalk Maintenance Program, 30-Year Paving Cycle Program.
3. Projects begun: indoor sports facility, Fire Station #3.
4. Conducted twelve outreach events.

2025-2026 Goals & Objectives (G & O)

1. Complete the indoor sports facility and Fire Station #3.
2. Continue the 30-Year Paving Cycle Program.
3. Complete Sidewalk Program repairs in Apollo NAB.
4. Continue gathering field data and updating mapping of combination sewers.
5. Facilitate growth and infrastructure improvements by assisting citizens and businesses with inquiries, plan reviews, and permits.

Engineering sets objectives according to the needs of citizens, businesses, agencies, the department, and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
1	Projects designed	10	10	10	10	Revitalization of Downtown & Riverfront Promote Tourism and Econ. Dev. Sustainable City Government
4	Subdivision plans reviewed. (residential)	0	2	1	1	Sustainable City Government
1-4	Development, plat and site plans reviewed	68	45	50	50	Promote Tourism & Econ. Dev Sustainable City Government
4	Permits issued	352	265	270	300	Promote Tourism & Econ. Dev Sustainable City Government
4	Inquiries and requests addressed	591	591	595	600	Improve Transparency & Communication
4	Annexations processed	9	3	4	4	Promote Tourism and Econ. Dev Sustainable City Government
2	Miles of paving	8.8	9.2	9.8	8	Sustainable City Government

2025-2026 Budget

Department: 051 Engineering **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 745,889	$ 802,975	$ 871,851	$ 940,254	8%
50001.002	Salaries Non-Full Time	10,113	10,126	23,501	32,148	37%
50001.004	Salaries Overtime	26,996	17,671	25,000	25,000	0%
50001.005	Salaries Retirement Contingency	0	0	34,752	0	-100%
50010.001	Benefits Employees Retirement	202,387	185,323	176,769	179,730	2%
50010.002	Benefits Unemployment	2,361	2,504	2,761	2,992	8%
50010.003	Benefits Clothing	3,527	3,643	3,644	3,644	0%
50010.004	Benefits Health Insurance	101,861	82,144	82,278	129,816	58%
50010.005	Benefits Life Insurance	3,384	3,554	4,184	4,502	8%
50010.006	Benefits Social Security Tax	57,479	61,668	70,407	76,301	8%
50010.007	Benefits Workers Compensation	29,052	22,149	27,991	29,227	4%
50010.008	Benefits Other Employee Expense	125	165	165	184	12%
Total Personnel Services		1,183,174	1,191,922	1,323,303	1,423,798	8%
Maintenance						
50100.001	Mtc Buildings	4,414	2,584	3,572	2,581	-28%
50100.010	Mtc Grounds	2,416	2,503	2,470	2,504	1%
50100.015	Mtc Misc Repairs	1,000	0	1,500	1,500	0%
50100.017	Mtc Repairs - Radio Equipment	957	957	957	957	0%
50100.025	Mtc Street Resurfacing	1,069,428	815,156	3,425,416	3,125,000	-9%
50100.029	Mtc Vehicle Wash	1,347	1,223	1,272	990	-22%
50100.030	Mtc Vehicles & Equipment	16,210	18,640	13,235	8,965	-32%
50100.032	Mtc Software	4,959	3,269	5,500	6,770	23%
50100.033	Mtc Targeted Street Improvements	1,359,506	0	0	0	0%
Total Maintenance		2,460,237	844,333	3,453,922	3,149,267	-9%
Supplies						
50110.002	Supplies Cleaning	151	150	224	223	0%
50110.005	Supplies Office	3,314	4,469	4,957	4,957	0%
50110.007	Supplies Technical	2,048	3,460	3,500	3,785	8%
50110.008	Supplies Radio Replacement	3,300	3,300	3,300	3,300	0%
50122	Dues & Subscriptions	886	921	1,300	900	-31%
50124	Motor Fuel	10,898	10,062	13,000	13,000	0%
50127	Postage	321	179	144	240	67%
50131	Computer Equipment	8,670	3,555	5,300	2,100	-60%
Total Supplies		29,588	26,096	31,725	28,505	-10%

2025-2026 Budget

Department: 051 Engineering **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Utilities						
50140.001	Utilities OMU	$ 2,346	$ 2,316	$ 3,000	$ 3,000	0%
50140.002	Utilities Non-City	2,635	1,572	3,200	2,800	-13%
50140.003	Utilities Communications	5,195	5,126	7,236	8,316	15%
50140.007	Utilities Sewer	970	1,555	2,000	2,400	20%
Total Utilities		11,145	10,569	15,436	16,516	7%
Other						
50251	Insurance	5,805	5,561	5,816	5,464	-6%
50290	Professional/Technical Services	4,427	16,337	35,545	34,300	-4%
50292.002	Property Maintenance Demolition	0	(500)	0	0	0%
50310	Safety Costs	617	947	1,085	1,124	4%
50323	Training Costs	5,604	2,858	7,775	7,775	0%
Total Other		16,454	25,203	50,221	48,663	-3%
Capital						
51000.003	Capital Replacement Plan	14,162	19,506	25,584	25,696	0%
Total Capital		14,162	19,506	25,584	25,696	0%
Total Expense		**$ 3,714,760**	**$ 2,117,629**	**$ 4,900,191**	**$ 4,692,445**	**-4%**

Expenditure Analysis:

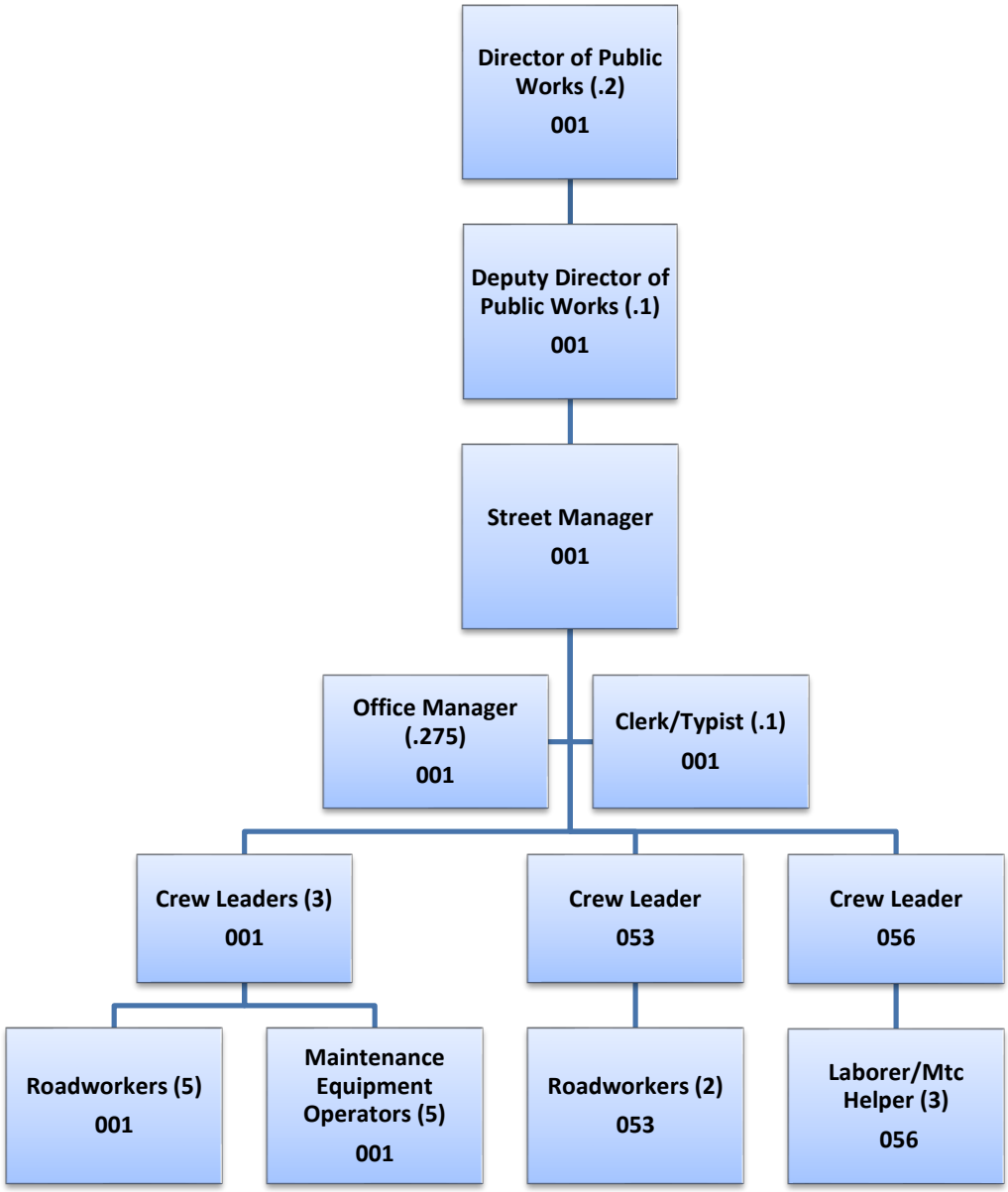
Personnel: Increase due to COLA, Step increases and higher health insurance premiums.
Maintenance: Decrease in budget for street resurfacing due to rollover of funds in prior year.
Supplies: Decrease due to timing of computer replacements.

Revenue Analysis:

No revenue generated by this department.

STREET / STORMWATER

General Fund (001) / Your Community Vision Fund (102)



FUND.DEPARTMENT.	001.053.		102.056.	
DIVISIONS	001	053	056	TOTAL
FULL TIME (FT):	14.675	3	4	21.675
TOTALS	**14.675**	**3**	**4**	**21.675**
Structure Subject to Change FY 25-26				

DEPARTMENT: 053 Street **Fund: 001 General**

Function

This department is responsible for the overall management, organization, planning, and administration of the Street Department, including but not limited to, regular and emergency maintenance of streets and sidewalks, striping, pavement markings, signage, snow removal, and storm response.

2024-2025 Accomplishments

1. Conducted the annual snow and ice training for Public Works drivers.
2. Reviewed and completed annual disaster training exercises.
3. Cross-trained employees on equipment utilized in disaster response.
4. Continued implementation of the Federal Highway Administration (FHWA) Sign Retro-reflectivity Maintenance and Documentation Database Program.
5. Completed annual concrete street repairs and paving program repairs.
6. Completed the Work Zone Traffic Safety program.

2025-2026 Goals & Objectives (G & O)

1. Conduct annual snow and ice training and orientation, including cross-training of all Public Works drivers.
2. Review disaster preparedness, cross-training, and participate in annual disaster training exercises.
3. Complete flagger certification, annual safety, Call Before You Dig and chemical spill response training.
4. Complete annual concrete and street paving program repairs.
5. Continue implementation of the required FHWA Sign Retro-reflectivity Maintenance and Documentation Database Program.

The Street department sets objectives according to the needs of citizens, businesses, agencies, the department, and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
4	Street miles maintained	249	249	249	249	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods Sustainable City Government
4	Number of asphalt repairs	1,100	1,300	1,000	960	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods Sustainable City Government
4	Miles of striping	27	13	15	19	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods Sustainable City Government
4	Miles of right of ways maintained	10	10	10	10	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods Sustainable City Government
5	Signs-repairs/installations	1,267/938	1,362/691	500 /1,500	800/1,500	Promote Tourism & Econ. Dev. Sustainable City Government
1-3	Training goals met	90%	85%	100%	100%	Sustainable City Government

2025-2026 Budget

Department: 053 Street Summary **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 783,636	$ 852,785	$ 963,131	$ 959,956	0%
50001.004	Salaries Outside Agency	5,345	12,006	26,880	32,256	0
50001.004	Salaries Overtime	26,621	33,698	37,000	37,000	0%
50001.005	Salaries Retirement Contingency	0	0	3,926	0	-100%
50010.001	Benefits Employees Retirement	211,070	197,199	197,126	185,633	-6%
50010.002	Benefits Unemployment	2,413	2,667	3,000	2,991	0%
50010.003	Benefits Clothing	6,884	7,320	7,594	8,544	13%
50010.004	Benefits Health Insurance	168,460	143,412	169,101	187,997	11%
50010.005	Benefits Life Insurance	3,559	3,651	4,672	4,694	0%
50010.006	Benefits Social Security Tax	58,207	64,749	76,510	88,134	15%
50010.007	Benefits Workers Compensation	46,786	36,370	43,150	43,917	2%
50010.008	Benefits Other Employee Expense	814	1,010	1,026	1,083	6%
Total Personnel Services		1,313,795	1,354,865	1,533,116	1,552,205	1%
Maintenance						
50100.001	Mtc Buildings	16,006	15,642	16,106	15,658	-3%
50100.003	Mtc Concrete Streets	169,074	167,270	225,000	248,000	10%
50100.010	Mtc Grounds	2,380	2,468	2,434	2,468	1%
50100.015	Mtc Misc Repairs	580	990	1,200	1,200	0%
50100.017	Mtc Repairs - Radio Equipment	2,436	2,436	2,436	2,436	0%
50100.026	Mtc Streets	234,635	213,174	177,500	188,400	6%
50100.029	Mtc Vehicle Wash	3,635	3,343	3,023	2,200	-27%
50100.030	Mtc Vehicles & Equipment	100,206	148,962	125,573	136,145	8%
50100.032	Mtc Software	816	436	600	2,510	318%
Total Maintenance		529,768	554,721	553,872	599,017	8%
Supplies						
50110.002	Supplies Cleaning	709	724	748	763	2%
50110.005	Supplies Office	964	609	980	1,105	13%
50110.007	Supplies Technical	92,247	208,764	297,802	264,708	-11%
50110.008	Supplies Radio Replacement	8,400	8,400	8,400	8,400	0%
50122	Dues & Subscriptions	215	58	248	248	0%
50124	Motor Fuel	61,872	61,125	73,000	73,000	0%
50125	Non-Capitalized Equipment	6,636	7,057	20,457	21,161	3%
50127	Postage	1	3	15	15	0%
50129	Small Tools	2,972	3,206	4,132	4,518	9%
50131	Computer Equipment	841	1,354	1,500	5,500	267%
50132	Computer Software	0	820	0	0	0%
Total Supplies		174,857	292,121	407,282	379,418	-7%
Utilities						
50140.001	Utilities OMU	2,397	2,367	3,000	3,000	0%
50140.002	Utilities Non-City	3,175	1,839	3,300	3,300	0%
50140.003	Utilities Communications	1,196	928	1,824	1,824	0%
50140.007	Utilties Sewer	1,044	1,700	2,000	2,500	25%
Total Utilities		7,811	6,834	10,124	10,624	5%

2025-2026 Budget

Department: 053 Street Summary **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50222	Contractual Services	$ 19,098	$ 37,106	$ 27,422	$ 36,732	34%
50251	Insurance	21,430	20,739	22,484	22,707	1%
50290	Professional/Technical Services	902	607	1,015	1,315	30%
50301	Rents & Storage	8,835	13,126	12,500	12,500	0%
50310	Safety Costs	5,478	5,979	5,831	6,083	4%
50323	Training Costs	1,519	5,865	9,501	4,800	-49%
Total Other		57,263	83,422	78,753	84,137	7%
Capital						
51000.005	Capital Equipment	0	5,995	80,000	0	-100%
51000.003	Capital Replacement Plan	187,788	216,864	257,807	255,354	-1%
51000.500	Capital Fairview Drive Extension	8,500	0	0	0	0%
Total Capital		196,288	222,859	337,807	255,354	-24%
Total Expense		**$ 2,279,782**	**$ 2,514,822**	**$ 2,920,954**	**$ 2,880,755**	**-1%**

2025-2026 Budget

Department: 053 Street **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 621,297	$ 651,967	$ 791,721	$ 810,688	2%
50001.004	Salaries Overtime	18,446	23,294	25,000	25,000	0%
50001.005	Salaries Retirement Contingency	0	0	3,926	0	-100%
50010.001	Benefits Employees Retirement	168,352	151,656	160,976	155,605	-3%
50010.002	Benefits Unemployment	1,924	2,030	2,450	2,507	2%
50010.003	Benefits Clothing	6,172	6,339	6,469	7,419	15%
50010.004	Benefits Health Insurance	127,779	112,894	138,105	171,941	25%
50010.005	Benefits Life Insurance	2,848	2,827	3,838	3,958	3%
50010.006	Benefits Social Security Tax	46,317	49,291	62,479	75,797	21%
50010.007	Benefits Workers Compensation	36,747	27,329	34,888	36,563	5%
50010.008	Benefits Other Employee Expense	610	736	738	777	5%
Total Personnel Services		1,030,493	1,028,363	1,230,590	1,290,255	5%
Maintenance						
50100.001	Mtc Buildings	16,006	15,642	16,106	15,658	-3%
50100.003	Mtc Concrete Streets	169,074	167,270	225,000	248,000	10%
50100.010	Mtc Grounds	2,380	2,468	2,434	2,468	1%
50100.015	Mtc Misc Repairs	580	990	1,200	1,200	0%
50100.017	Mtc Repairs - Radio Equipment	2,436	2,436	2,436	2,436	0%
50100.026	Mtc Streets	234,635	213,174	177,500	188,400	6%
50100.029	Mtc Vehicle Wash	3,635	3,343	3,023	2,200	-27%
50100.030	Mtc Vehicles & Equipment	88,417	142,764	102,833	128,299	25%
50100.032	Mtc Software	816	436	600	1,310	118%
Total Maintenance		517,979	548,523	531,132	589,971	11%
Supplies						
50110.002	Supplies Cleaning	709	724	748	763	2%
50110.005	Supplies Office	964	609	980	1,105	13%
50110.007	Supplies Technical	68,320	117,420	186,402	172,507	-7%
50110.008	Supplies Radio Replacement	8,400	8,400	8,400	8,400	0%
50122	Dues & Subscriptions	215	58	248	248	0%
50124	Motor Fuel	54,370	55,216	65,000	65,000	0%
50125	Non-Capitalized Equipment	5,550	5,966	6,212	11,146	79%
50127	Postage	1	3	15	15	0%
50129	Small Tools	2,788	3,206	3,783	4,132	9%
50131	Computer Equipment	841	1,354	1,500	5,500	267%
Total Supplies		142,157	192,958	273,288	268,816	-2%
Utilities						
50140.001	Utilities OMU	2,397	2,367	3,000	3,000	0%
50140.002	Utilities Non-City	3,175	1,839	3,300	3,300	0%
50140.003	Utilities Communications	1,196	928	1,824	1,824	0%
50140.007	Utilities Sewer	1,044	1,700	2,000	2,500	25%
Total Utilities		7,811	6,834	10,124	10,624	5%

2025-2026 Budget

Department: 053 Street **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50222	Contractual Services	$ 19,098	$ 37,106	$ 27,422	$ 36,732	34%
50251	Insurance	19,133	18,400	19,933	20,241	2%
50290	Professional/Technical Services	902	607	1,015	1,315	30%
50301	Rents & Storage	8,835	13,126	12,500	12,500	0%
50310	Safety Costs	5,478	5,979	5,831	6,083	4%
50323	Training Costs	1,519	5,865	9,501	4,800	-49%
Total Other		54,966	81,083	76,202	81,671	7%
Capital						
51000.005	Capital Equipment	0	0	80,000	0	-100%
51000.003	Capital Replacement Plan	176,216	205,354	244,319	242,002	-1%
51000.500	Capital Fairview Drive Extension	8,500	0	0	0	0%
Total Capital		184,716	205,354	324,319	242,002	-25%
Total Expense		**$ 1,938,123**	**$ 2,063,116**	**$ 2,445,655**	**$ 2,483,339**	**2%**

Expenditure Analysis:

Personnel: Increase due to COLA, Step increases and higher health insurance premiums.

Maintenance: Increase due to garage charges allocated based on actual usage and an increase in the cost of concrete street work.

Other: Increase in street striping scheduled this year.

Capital: Decrease due to the purchase of a new brine mixing system in the prior year.

Revenue Analysis:

Projected $1,400,000 revenue for Municipal Aid.

2025-2026 Budget

Department: 053 Street **Division: 053 Traffic** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 162,339	$ 200,818	$ 171,410	$ 149,268	-13%
50001.003	Salaries Outside Agency	5,345	12,006	26,880	32,256	20%
50001.004	Salaries Overtime	8,175	10,404	12,000	12,000	0%
50010.001	Benefits Employees Retirement	42,718	45,543	36,150	30,028	-17%
50010.002	Benefits Unemployment	488	637	550	484	-12%
50010.003	Benefits Clothing	712	980	1,125	1,125	0%
50010.004	Benefits Health Insurance	40,681	30,518	30,996	16,056	-48%
50010.005	Benefits Life Insurance	712	824	834	736	-12%
50010.006	Benefits Social Security Tax	11,890	15,458	14,031	12,337	-12%
50010.007	Benefits Workers Compensation	10,039	9,041	8,262	7,354	-11%
50010.008	Benefits Other Employee Expense	204	274	288	306	6%
Total Personnel Services		283,302	326,502	302,526	261,950	-13%
Maintenance						
50100.030	Mtc Vehicles & Equipment	11,789	6,198	22,740	7,846	-65%
50100.032	Mtc Software	0	0	0	1,200	100%
Total Maintenance		11,789	6,198	22,740	9,046	-60%
Supplies						
50110.007	Supplies Technical	23,927	91,343	111,400	92,201	-17%
50124	Motor Fuel	7,503	5,909	8,000	8,000	0%
50125	Non-Capitalized Equipment	1,086	1,090	14,245	10,015	-30%
50129	Small Tools	184	0	349	386	11%
50132	Computer Software	0	820	0	0	0%
Total Supplies		32,700	99,162	133,994	110,602	-17%
Other						
50251	Insurance	2,297	2,339	2,551	2,466	-3%
Total Other		2,297	2,339	2,551	2,466	-3%
Capital						
51000.005	Capital Equipment	0	5,995	0	0	0%
51000.003	Capital Replacement Plan	11,572	11,510	13,488	13,352	-1%
Total Capital		11,572	17,505	13,488	13,352	-1%
Total Expense		**$ 341,659**	**$ 451,706**	**$ 475,299**	**$ 397,416**	**-16%**

Expenditure Analysis:

Personnel: Decrease in salaries and benefits due to newer employees in the sign shop.

Maintenance: Decrease due to allocation of garage charges based on actual usage.

Supplies: Decrease due to the rollover of funds for sign materials in prior year.

Revenue Analysis:

No revenue generated by this department.

DEPARTMENT: 056 Stormwater **Fund: 102 Your Community Vision**

Function

This department is responsible for the overall management, organization, planning, and administration of the Stormwater Department including, but not limited to, routine stormwater system maintenance and ditch maintenance. Additionally, this includes work on the pipe network by Regional Water Resource Agency (RWRA).

2024-2025 Accomplishments

1. Completed annual, bi-weekly, and weekly ditch inspections and maintenance checks in accordance with the maintenance schedule.
2. Continued the spraying program and eradication efforts to reduce the presence and impact of Johnson grass.
3. Cross-trained employees on equipment utilized in disaster response operations.
4. Attended Chemical Spill Response Training.
5. Participated in the Work Zone Traffic Safety Program.

2025-2026 Goals & Objectives (G & O)

1. Maintain ditches in accordance with the maintenance schedule by completing annual, bi-weekly, and weekly ditch inspections and checks.
2. Continue spraying program, eradication efforts aimed at reducing the impacts of Johnson grass.
3. Have all employees attend the annual chainsaw safety, electrical hazard, chipper safety, Call Before You Dig, chemical spill and Flagger training.
4. Cross-train employees on equipment utilized in disaster response, daily operations, snow removal and brine operations.

Stormwater sets objectives according to the needs of citizens, businesses, agencies, the department, and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
3 & 4	Obtain required annual CEUs	Y	Y	Y	Y	Strengthen and Enhance Neighborhoods Promote Tourism & Econ. Dev.
1 & 2	Miles of ditches inspected, cleaned and cut/per employee	14.93	14.93	14.93	14.93	Strengthen and Enhance Neighborhoods Promote Tourism & Econ. Dev.
1	Paved ditches mucked	48%	60%	55%	80%	Strengthen and Enhance Neighborhoods Promote Tourism & Econ. Dev.
1	Ditch maintenance completed per schedule	100%	90%	100%	100%	Strengthen and Enhance Neighborhoods Promote Tourism & Econ. Dev.

2025-2026 Budget

Department: 056 Stormwater **Division: 001 Administration** **Fund: 102 Your Community Vision**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 131,237	$ 154,566	$ 179,865	$ 183,474	2%
50001.003	Salaries Outside Agency	55,424	64,166	75,264	81,536	8%
50001.004	Salaries Overtime	1,766	3,500	5,000	5,000	0%
50010.001	Benefits Employees Retirement	34,919	36,532	36,437	35,450	-3%
50010.002	Benefits Unemployment	400	475	555	571	3%
50010.003	Benefits Clothing	1,412	1,650	2,862	1,975	-31%
50010.004	Benefits Health Insurance	19,362	21,417	39,120	24,336	-38%
50010.005	Benefits Life Insurance	617	780	886	910	3%
50010.006	Benefits Social Security Tax	9,701	11,608	14,142	14,565	3%
50010.007	Benefits Workers Compensation	8,484	6,833	8,327	8,682	4%
50010.008	Benefits Other Employee Expense	190	216	300	328	9%
Total Personnel Services		263,513	301,743	362,758	356,827	-2%
Maintenance						
50100.010	Mtc Grounds	1,543	14,530	14,692	14,692	0%
50100.015	Mtc Misc Repairs	0	0	1,000	1,000	0%
50100.017	Mtc Repairs - Radio Equipment	348	348	348	348	0%
50100.029	Mtc Vehicle Wash	727	581	854	622	-27%
50100.030	Mtc Vehicles & Equip	35,367	49,832	57,991	92,390	59%
Total Maintenance		37,985	65,291	74,885	109,052	46%
Supplies						
50110.005	Supplies Office	86	45	93	105	13%
50110.007	Supplies Technical	1,678	3,120	6,207	6,361	2%
50110.008	Supplies Radio Replacement	1,200	1,200	1,200	1,200	0%
50124	Motor Fuel	16,556	14,766	18,000	18,000	0%
50125	Non-Capitalized Equipment	1,200	1,222	1,260	1,650	31%
50129	Small Tools	0	703	1,542	1,626	5%
Total Supplies		20,720	21,057	28,302	28,942	2%
Utilities						
50140.003	Utilities Communications	49	208	552	312	-43%
Total Utilities		49	208	552	312	-43%
Other						
50222	Contractual Services	11,003	14,443	29,127	25,000	-14%
50251	Insurance	5,666	4,616	5,102	4,893	-4%
50290	Professional/Technical Services	107	130	490	490	0%
50310	Safety Costs	918	2,094	2,176	2,232	3%
50323	Training Costs	540	135	1,660	100	-94%
Total Other		18,234	21,418	38,555	32,715	-15%

2025-2026 Budget

Department: 056 Stormwater **Division: 001 Administration** **Fund: 102 Your Community Vision**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.003	Capital Replacement Plan	$ 50,175	$ 59,760	$ 79,784	$ 85,751	7%
Total Capital		50,175	59,760	79,784	85,751	7%
Total Expense		**$ 390,675**	**$ 469,476**	**$ 584,836**	**$ 613,599**	**5%**

Expenditure Analysis:

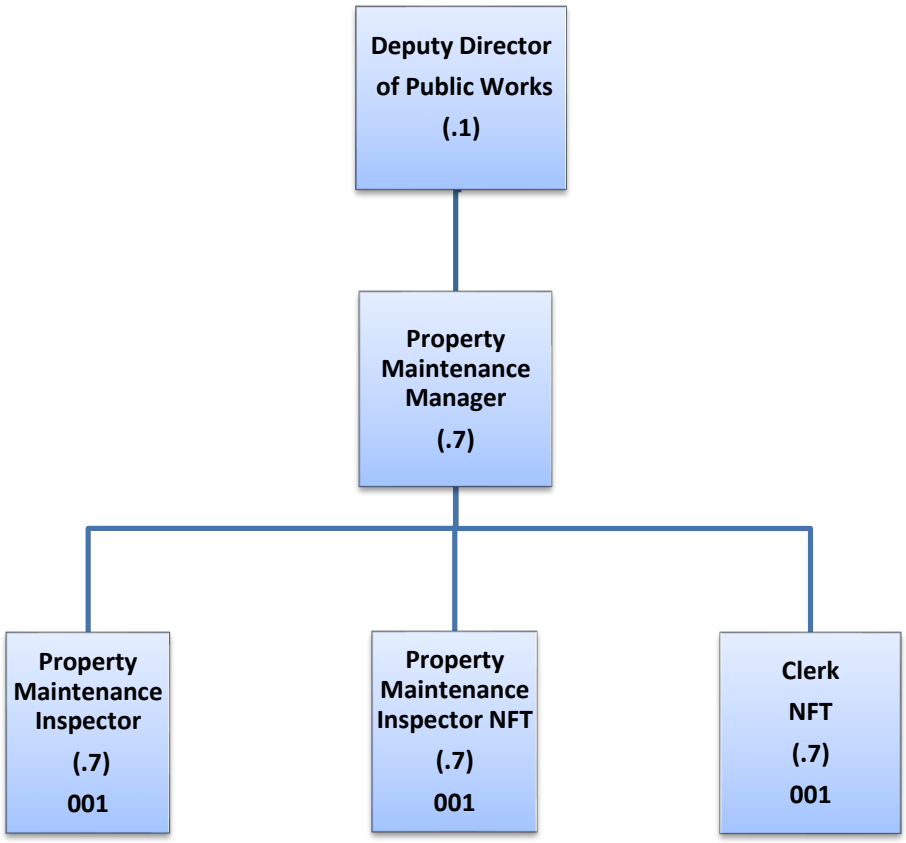
Personnel: Decrease due to an employee's change in the type of health insurance coverage.
Maintenance: Increase due to allocation of garage charges based on actual usage.
Other: Decrease in budget needed to cover the cost of mosquito and weed control spraying.
Capital: Increase in vehicle and equipment replacement costs.

Revenue Analysis:

No revenue generated by this department.

PROPERTY MAINTENANCE

General Fund (001)



FUND.DEPARTMENT.	001.059.
DIVISION	001
FULL TIME (FT):	1.5
NON FULL TIME (NFT):	1.4
TOTAL	2.9
Structure Subject to Change FY 25-26	

DEPARTMENT: 059 Property Maintenance — Fund: 001 General

Function

This department performs inspections related to compliance with Property Maintenance ordinances and assists in enforcement of Sanitation ordinances. These functions help prevent the deterioration of neighborhoods by enforcement of property maintenance standards and sanitation standards for the residential and non-residential properties in the community.

The Property Maintenance Code:

- Establishes a minimum maintenance standard for properties within the City of Owensboro.
- Provides for administration of enforcement and penalties for properties not maintaining the standard.

2024-2025 Accomplishments

1. Completed 1,753 initial inspections resulting in 2,629 re-inspections, including 739 vacant structure inspections and 97 on-site demolition inspections.
2. Filed 34 liens for a total of $24,683.44 for non-compliance with City Property Maintenance ordinances.
3. Recovered costs, fines, and fees totaling $38,253.89 from 13 citations and 16 liens for properties in violation of City ordinances.
4. Responded to 1,061 telephone calls, 762 e-mails/letters, and attended 724 meetings regarding property maintenance issues.

2025-2026 Goals & Objectives (G & O)

1. Conduct timely inspections upon receipt of complaints, for properties reported to be in violation of city ordinances, work with homeowners to resolve complaints, continue efforts to reduce the number of vacant, uninhabitable, and/or dilapidated properties within the city limits.
2. Initiate and maintain a new system to track, monitor, and correct violations of the International Property Maintenance Code and the Property Maintenance Ordinance, in a continued effort to improve the quality of life for citizens, reduce violations, and increase compliance with standards.
3. Continue to identify hazardous properties and work with the Code Enforcement Board to remove/rehabilitate properties which can no longer be maintained or rehabilitated by the property owner.
4. Limit the amount of public funds used to maintain properties by working closely with our legal department to expedite the demolition and foreclosure processes.
5. Issue notices of violation, citations, and file liens to recover public funds expended for the maintenance and demolition of dilapidated properties.
6. Continue to address citizen complaints in a timely manner and provide information to citizen contacts regarding violations and remedies available through City Action.

Property Maintenance sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
1, 2, 5	Number of inspections	1,872	2,205	2,400	2,250	Strengthen & Enhance Neighborhoods Promote Tourism & Econ. Dev.
6	Citizen Action Line requests closed	1,754	1,630	1,915	1,900	Strengthen & Enhance Neighborhoods Improve Transparency & Communication
3 & 4	Demolition permits issued	55	41	45	40	Strengthen & Enhance Neighborhoods Promote Tourism & Econ. Dev.
3 & 4	Demolitions dilapidated structures	16	13	16	15	Strengthen & Enhance Neighborhoods Promote Tourism & Econ. Dev.

2025-2026 Budget

Department: 059 Property Maintenance **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 87,163	$ 124,385	$ 115,194	$ 121,437	5%
50001.002	Salaries Non-Full Time	29,991	40,199	36,837	38,680	5%
50001.004	Salaries Overtime	0	0	3,600	3,600	0%
50001.005	Salaries Retirement Contingency	22,679	0	0	5,314	100%
50010.001	Benefits Employees Retirement	353	27,047	23,414	23,282	-1%
50010.002	Benefits Unemployment	793	495	467	491	5%
50010.003	Benefits Clothing	8,698	607	1,468	1,064	-28%
50010.004	Benefits Health Insurance	339	9,923	9,811	12,720	30%
50010.005	Benefits Life Insurance	8,715	485	551	581	5%
50010.006	Benefits Social Security Tax	1,954	12,325	11,906	12,524	5%
50010.007	Benefits Workers Compensation	70	2,246	2,619	2,261	-14%
50010.008	Benefits Other Employee Expense	0	165	150	164	9%
Total Personnel Services		160,754	217,878	206,017	222,118	8%
Maintenance						
50100.001	Mtc Buildings	5,817	5,479	5,714	7,154	25%
50100.01	Mtc Grounds	1,023	2,494	2,483	2,469	-1%
50100.029	Mtc Vehicle Wash	385	436	641	466	-27%
50100.030	Mtc Vehicles & Equipment	5,010	3,429	3,137	3,052	-3%
Total Maintenance		12,235	11,838	11,975	13,141	10%
Supplies						
50110.005	Supplies Office	631	1,538	986	1,039	5%
50110.007	Supplies Technical	554	183	299	326	9%
50124	Motor Fuel	2,770	2,970	3,076	3,500	14%
50125	Non-Capitalized Equipment	0	320	638	273	-57%
50127	Postage	367	244	483	489	1%
50131	Computer Equipment	0	1,258	1,424	0	-100%
Total Supplies		4,323	6,513	6,906	5,627	-19%
Utilities						
50140.001	Utilities OMU	222	219	400	400	0%
50140.002	Utilities Non-City	128	90	200	200	0%
50140.003	Utilities Communications	3,346	3,178	3,300	3,300	0%
50140.007	Utilities Sewer	78	119	200	200	0%
Total Utilities		3,775	3,606	4,100	4,100	0%
Other						
50222	Contractual Services	0	7	3,000	3,000	0%
50251	Insurance	2,329	2,243	2,436	2,437	0%
50271	Mowing	40,427	38,494	50,640	45,000	-11%
50290	Professional/Technical Services	6,871	10,445	10,450	11,025	6%
50292.002	Property Maintenance Demolition	125,456	140,336	133,325	92,520	-31%
50292.003	Property Maintenance Assistance	783	4,485	7,500	7,500	0%
50310	Safety Costs	299	375	443	486	10%
50323	Training Costs	1,552	178	1,500	1,500	0%
Total Other		177,718	196,563	209,294	163,468	-22%

2025-2026 Budget

Department: 059 Property Maintenance **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.003	Capital Replacement Plan	$ 3,596	$ 6,650	$ 8,110	$ 8,772	8%
Total Capital		3,596	6,650	8,110	8,772	8%
Total Expense		**$ 362,401**	**$ 443,049**	**$ 446,402**	**$ 417,226**	**-7%**

Expenditure Analysis:

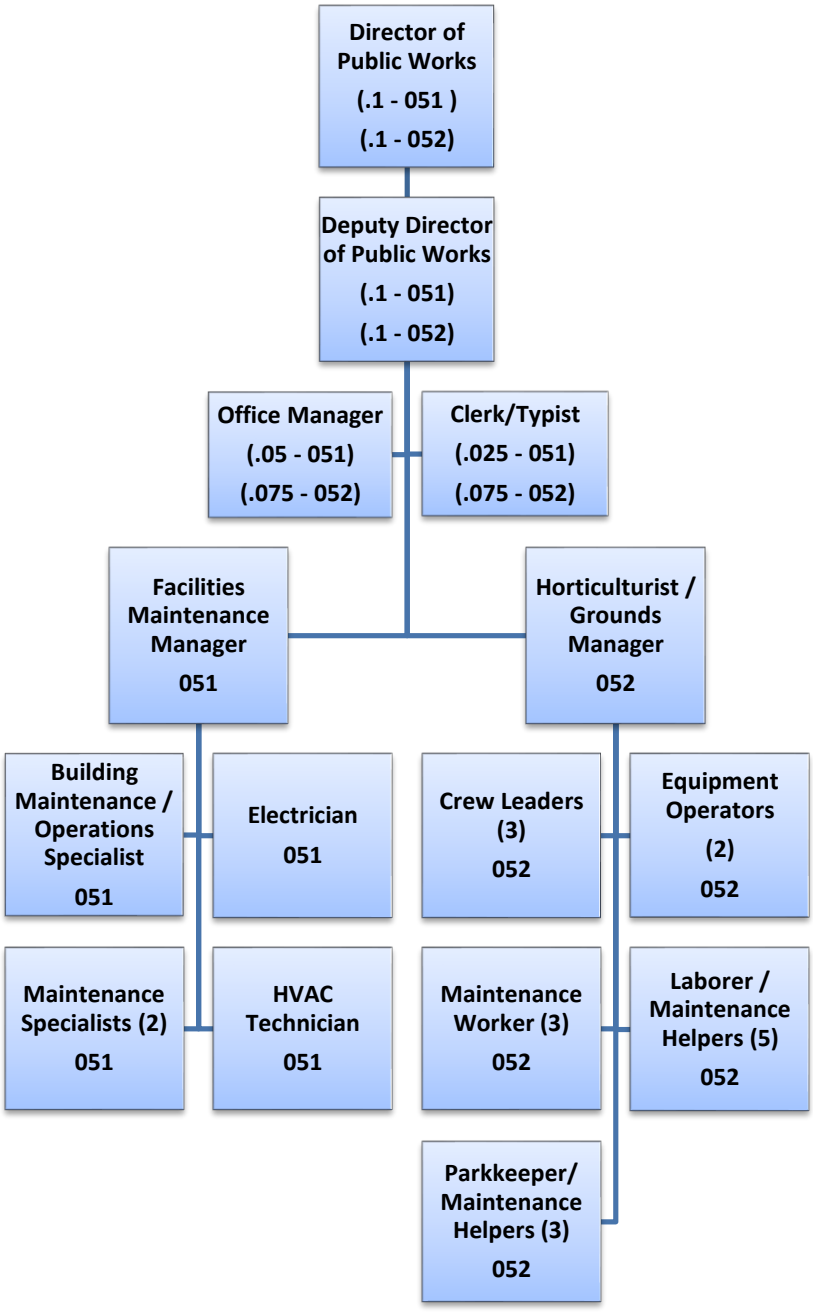
Personnel: Increase due to COLA, Step increases and higher health insurance premiums.
Supplies: Decrease due to timing of computer replacements.
Other: Decrease due to prior year rollover for demolition funds.

Revenue Analysis:

Projected revenue $55,000 from liens and $25,025 from permits.

FACILITIES MAINTENANCE

Facilities Maintenance Fund (302)



FUND.DEPARTMENT.	302.052.		
DIVISIONS	051	052	TOTAL
FULL TIME (FT):	6.275	17.35	23.625
TOTALS	**6.275**	**17.35**	**23.625**
Structure Subject to Change FY 25-26			

2025-2026 Budget

DEPARTMENT: 052 Facilities Maintenance **Fund: 302 Facilities Maintenance**

Function

This department is responsible for the overall management, organization, planning, and administration of the Facilities and Grounds Maintenance, including but not limited to, maintenance, design, and inspection of City buildings, grounds, parks, recreational areas, beautification plots, and other City owned properties.

2024-2025 Accomplishments

1. Replaced HVAC system at City Hall.
2. Completed all approved facilities maintenance projects listed in 2024-2025 fiscal year budget.
3. Installed new playground at Moreland Park and assisted in completing Cravens Pool.
4. Replaced roofs at Thompson-Berry Soccer Complex garage and electric buildings.
5. Repaired the boat dock at English Park.
6. Installed siding on the Ben Hawes cart shop.
7. Replaced fencing at English Park and Radio Hill.
8. Continued support for festivals and special events.
9. Installed solar lighting at the City of Owensboro Welcome Signs.
10. Constructed a running trail at the OPD academy and a riding trail in Rudy Mines race field.
11. Refreshed the front landscaping at the Sportscenter.
12. Planted eight trees in observance of Arbor Day at Dugan Best Park.

2025-2026 Goals & Objectives (G & O)

1. Complete all approved facilities maintenance projects listed in the fiscal year 2025-2026 budget.
2. Assist with the completion of OFD Station #3.
3. Complete prescribed habitat management, including mowing and spraying of Rudy Mine fields.
4. Install LED lights at Ben Hawes Pro Shop.
5. Replace playground at Kendall-Perkins Park.
6. Replace the roof at City Hall.
7. Paint the walking bridge at Chautauqua Park.
8. Remodel the bathrooms at Jack C. Fisher Park and Dugan Best.
9. Refresh the parking lot and interior landscaped areas at Morris Park.
10. Refresh the front landscape areas at OPD and sign beds at Highway 231, Parrish Avenue and Highway 60 West.

Facilities Maintenance sets objectives according to the needs of citizens, businesses, agencies, the department, and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
1–10	Square feet of facilities maintained/employee	261,280	155,936	155,936	166,637	Sustainable City Government Promote Tourism & Economic Dev.
1 & 3	Acres maintained/employee	59.42	59.42	60.00	60.00	Sustainable City Government Promote Tourism & Economic Dev.
1–10	Work orders completed	7,650	7,650	8,550	9,150	Sustainable City Government
1–10	Budgeted Projects Completed	96.3%	100.0%	100.0%	100.0%	Sustainable City Government Promote Tourism & Economic Dev.

2025-2026 Budget

Department: 052 Facilities Maintenance Summary **Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 1,036,289	$ 1,215,662	$ 1,285,017	$ 1,315,402	2%
50001.003	Salaries Outside Agency	130,606	130,560	164,226	164,226	0%
50001.004	Salaries Overtime	64,262	66,297	65,000	65,000	0%
50010.001	Benefits Employees Retirement	289,416	294,797	266,088	257,031	-3%
50010.002	Benefits Unemployment	3,367	3,912	4,050	4,141	2%
50010.003	Benefits Clothing	8,855	8,444	12,160	11,283	-7%
50010.004	Benefits Health Insurance	244,312	262,074	249,699	318,442	28%
50010.005	Benefits Life Insurance	4,713	5,630	6,244	6,410	3%
50010.006	Benefits Social Security Tax	78,269	91,744	103,276	105,600	2%
50010.007	Benefits Workers Compensation	28,101	24,199	28,346	28,491	1%
50010.008	Benefits Other Employee Expense	536	672	638	898	41%
Total Personnel Services		1,888,727	2,103,991	2,184,744	2,276,924	4%
Maintenance						
50100.001	Mtc Buildings	176,283	221,353	239,630	274,960	15%
50100.015	Mtc Misc Repairs	321,846	326,525	368,850	338,404	-8%
50100.017	Mtc Repairs - Radio Equipment	2,697	2,697	2,697	2,697	0%
50100.027	Mtc Tree Removal - Parks	29,595	30,000	35,000	40,000	14%
50100.028	Mtc Tree Trimming and Removal	38,328	32,500	35,000	40,000	14%
50100.029	Mtc Vehicle Wash	4,768	3,924	4,081	2,970	-27%
50100.030	Mtc Vehicles & Equipment	85,470	119,452	192,587	177,590	-8%
50100.032	Mtc Software	436	436	600	810	35%
Total Maintenance		659,424	736,887	878,445	877,431	0%
Supplies						
50110.001	Supplies Agricultural	86,629	79,806	78,900	85,995	9%
50110.002	Supplies Cleaning	21,830	21,834	28,929	28,950	0%
50110.005	Supplies Office	1,888	1,484	1,651	1,660	1%
50110.007	Supplies Technical	71,357	73,229	79,852	84,490	6%
50110.008	Supplies Radio Replacement	9,300	9,300	9,300	9,300	0%
50122	Dues & Subscriptions	442	301	677	1,077	59%
50124	Motor Fuel	54,129	57,458	60,000	63,000	5%
50125	Non-Capitalized Equipment	3,097	5,606	4,027	4,845	20%
50127	Postage	0	25	45	45	0%
50129	Small Tools	2,666	3,032	3,319	3,415	3%
50131	Computer Equipment	1,682	0	2,300	3,500	52%
Total Supplies		253,019	252,074	269,000	286,277	6%
Utilities						
50140.001	Utilities OMU	4,768	5,494	7,000	6,500	-7%
50140.002	Utilities Non-City	6,690	5,192	8,100	10,050	24%
50140.003	Utilities Communications	6,868	6,429	6,912	6,168	-11%
50140.007	Utilties Sewer	1,103	1,521	2,200	2,200	0%
Total Utilities		19,428	18,636	24,212	24,918	3%

2025-2026 Budget

Department: 052 Facilities Maintenance Summary **Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50222	Contractual Services	$ 701,020	$ 770,574	$ 1,071,580	$ 836,097	-22%
50251	Insurance	21,451	21,703	23,086	24,645	7%
50290	Professional/Technical Services	665	0	335	390	16%
50301	Rents & Storage	7,973	1,632	10,523	10,223	-3%
50310	Safety Costs	10,316	10,398	12,993	13,286	2%
50323	Training Costs	1,648	1,575	5,002	3,302	-34%
Total Other		743,073	805,882	1,123,519	887,943	-21%
Capital						
51000.001	Capital Buildings	122,788	146,500	633,223	525,000	-17%
51000.003	Capital Replacement Plan	65,468	80,140	91,236	108,840	19%
51025	Depreciation Expense	40,295	30,833	0	0	0%
Total Capital		228,552	257,473	724,459	633,840	-13%
Total Expense		**$ 3,792,223**	**$ 4,174,944**	**$ 5,204,379**	**$ 4,987,333**	**-4%**

2025-2026 Budget

Department: 052 Facilities Maintenance **Division: 051 Buildings** **Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 353,323	$ 404,826	$ 429,259	$ 439,287	2%
50001.004	Salaries Overtime	12,125	11,854	12,000	12,000	0%
50010.001	Benefits Employees Retirement	95,439	95,640	86,972	84,030	-3%
50010.002	Benefits Unemployment	1,099	1,253	1,324	1,354	2%
50010.003	Benefits Clothing	3,567	2,255	2,532	2,532	0%
50010.004	Benefits Health Insurance	56,821	65,586	65,159	74,883	15%
50010.005	Benefits Life Insurance	1,587	1,860	2,084	2,135	2%
50010.006	Benefits Social Security Tax	26,707	30,586	33,756	34,523	2%
50010.007	Benefits Workers Compensation	9,237	7,781	8,781	8,551	-3%
50010.008	Benefits Other Employee Expense	210	175	175	245	40%
Total Personnel Services		560,115	621,816	642,042	659,540	3%
Maintenance						
50100.001	Mtc Buildings	176,283	221,353	239,630	274,960	15%
50100.015	Mtc Misc Repairs	267,740	279,994	306,778	274,980	-10%
50100.017	Mtc Repairs - Radio Equipment	522	522	522	522	0%
50100.029	Mtc Vehicle Wash	1,272	1,017	1,058	770	-27%
50100.030	Mtc Vehicles & Equipment	23,578	55,259	89,401	47,050	-47%
Total Maintenance		469,395	558,145	637,389	598,282	-6%
Supplies						
50110.005	Supplies Office	1,009	986	934	985	5%
50110.008	Supplies Radio Replacement	1,800	1,800	1,800	1,800	0%
50122	Dues & Subscriptions	442	301	542	942	74%
50124	Motor Fuel	16,594	17,294	18,000	18,000	0%
50125	Non-Capitalized Equipment	1,361	1,998	2,175	2,475	14%
50127	Postage	0	25	25	25	0%
50129	Small Tools	1,808	1,355	1,436	1,532	7%
50131	Computer Equipment	1,682	0	0	2,000	100%
Total Supplies		24,695	23,760	24,912	27,759	11%
Utilities						
50140.001	Utilities OMU	2,273	2,638	3,500	3,000	-14%
50140.002	Utilities Non-City	2,967	2,230	3,500	4,400	26%
50140.003	Utilities Communications	5,167	4,725	4,176	3,984	-5%
50140.007	Utilities Sewer	512	701	1,000	1,000	0%
Total Utilities		10,919	10,294	12,176	12,384	2%
Other						
50222	Contractual Services	252,065	257,578	288,680	289,348	0%
50251	Insurance	6,172	6,177	6,091	7,450	22%
50290	Professional/Technical Services	665	0	335	390	16%
50301	Rents & Storage	4,673	1,582	6,750	6,528	-3%
50310	Safety Costs	2,170	1,926	3,962	4,543	15%
50323	Training Costs	500	500	3,600	1,900	-47%
Total Other		266,245	267,763	309,418	310,159	0%

2025-2026 Budget

Department: 052 Facilities Maintenance **Division: 051 Buildings** **Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.001	Capital Buildings	$ 122,788	$ 146,500	$ 633,223	$ 525,000	-17%
51000.003	Capital Replacement Plan	19,389	27,250	28,001	34,757	24%
51025	Depreciation Expense	40,295	30,833	0	0	0%
Total Capital		182,473	204,583	661,224	559,757	-15%
Total Expense		**$ 1,513,842**	**$ 1,686,360**	**$ 2,287,161**	**$ 2,167,881**	**-5%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Maintenance: Decrease due to allocation of garage charges based on actual usage.
Capital: Decrease due to the type and cost of projects scheduled for the budget year.

Revenue Analysis:

This is an internal service fund. Revenues are generated by charging each department within the City for services performed.

2025-2026 Budget

Department: 052 Facilities Maintenance **Division: 051 Buildings** **Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40412	Facilities Maintenance Services	$ 1,518,702	$ 1,646,923	$ 1,743,727	$ 2,152,078	23%
41060	Miscellaneous Revenue	1,388	1,311	0	0	0%
41201	Sales of Capital Assets	0	(95,160)	0	0	0%
Total Revenue		**$ 1,520,090**	**$ 1,553,074**	**$ 1,743,727**	**$ 2,152,078**	**23%**

2025-2026 Budget

Department: 052 Facilities Maintenance		Division: 052 Grounds			Fund: 302 Facilities Maintenance	
Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 682,966	$ 810,836	$ 855,758	$ 876,115	2%
50001.003	Salaries Outside Agency	130,606	130,560	164,226	164,226	0%
50001.004	Salaries Overtime	52,137	54,442	53,000	53,000	0%
50010.001	Benefits Employees Retirement	193,977	199,157	179,116	173,001	-3%
50010.002	Benefits Unemployment	2,268	2,659	2,726	2,787	2%
50010.003	Benefits Clothing	5,288	6,189	9,628	8,751	-9%
50010.004	Benefits Health Insurance	187,491	196,488	184,540	243,559	32%
50010.005	Benefits Life Insurance	3,126	3,770	4,160	4,275	3%
50010.006	Benefits Social Security Tax	51,563	61,158	69,520	71,077	2%
50010.007	Benefits Workers Compensation	18,864	16,418	19,565	19,940	2%
50010.008	Benefits Other Employee Expense	326	497	463	653	41%
Total Personnel Services		1,328,611	1,482,175	1,542,702	1,617,384	5%
Maintenance						
50100.015	Mtc Misc Repairs	54,107	46,532	62,072	63,424	2%
50100.017	Mtc Repairs - Radio Equipment	2,175	2,175	2,175	2,175	0%
50100.027	Mtc Tree Removal - Parks	29,595	30,000	35,000	40,000	14%
50100.028	Mtc Tree Trimming and Removal	38,328	32,500	35,000	40,000	14%
50100.029	Mtc Vehicle Wash	3,496	2,907	3,023	2,200	-27%
50100.030	Mtc Vehicles & Equipment	61,892	64,193	103,186	130,540	27%
50100.032	Mtc Software	436	436	600	810	35%
Total Maintenance		190,029	178,743	241,056	279,149	16%
Supplies						
50110.001	Supplies Agricultural	86,629	79,806	78,900	85,995	9%
50110.002	Supplies Cleaning	21,830	21,834	28,929	28,950	0%
50110.005	Supplies Office	880	497	717	675	-6%
50110.007	Supplies Technical	71,357	73,229	79,852	84,490	6%
50110.008	Supplies Radio Replacement	7,500	7,500	7,500	7,500	0%
50122	Dues & Subscriptions	0	0	135	135	0%
50124	Motor Fuel	37,535	40,164	42,000	45,000	7%
50125	Non-Capitalized Equipment	1,737	3,608	1,852	2,370	28%
50127	Postage	0	0	20	20	0%
50129	Small Tools	858	1,676	1,883	1,883	0%
50131	Computer Equipment	0	0	2,300	1,500	-35%
Total Supplies		228,325	228,314	244,088	258,518	6%
Utilities						
50140.001	Utilities OMU	2,495	2,856	3,500	3,500	0%
50140.002	Utilities Non-City	3,723	2,962	4,600	5,650	23%
50140.003	Utilities Communications	1,701	1,704	2,736	2,184	-20%
50140.007	Utilities Sewer	591	820	1,200	1,200	0%
Total Utilities		8,509	8,342	12,036	12,534	4%
Other						
50222	Contractual Services	448,955	512,996	782,900	546,749	-30%
50251	Insurance	15,279	15,526	16,995	17,195	1%
50301	Rents & Storage	3,300	50	3,773	3,695	-2%
50310	Safety Costs	8,146	8,472	9,031	8,743	-3%
50323	Training Costs	1,148	1,075	1,402	1,402	0%
Total Other		476,828	538,119	814,101	577,784	-29%

2025-2026 Budget

Department: 052 Facilities Maintenance **Division: 052 Grounds** **Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.003	Capital Replacement Plan	$ 46,079	$ 52,890	$ 63,235	$ 74,083	17%
Total Capital		46,079	52,890	63,235	74,083	17%
Total Expense		**$ 2,278,381**	**$ 2,488,583**	**$ 2,917,218**	**$ 2,819,452**	**-3%**

Expenditure Analysis:

Personnel: Increase due to COLA, Step increases and higher health insurance premiums.
Maintenance: Increase due to allocation of garage charges based on actual usage and higher cost of auto parts.
Other: Decrease due to prior year rollover of mowing service funds.
Capital: Increase in vehicle and equipment replacement costs.

Revenue Analysis:

This is an internal service fund. Revenues are generated by charging each department within the City for services performed.

2025-2026 Budget

Department: 052 Facilities Maintenance **Division: 052 Grounds** **Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40413	Grounds Services	$ 2,509,566	$ 2,595,998	$ 2,675,466	$ 2,769,285	4%
Total Revenue		**$ 2,509,566**	**$ 2,595,998**	**$ 2,675,466**	**$ 2,769,285**	**4%**

2025-2026 Budget

Department: 058 Parking Garage Summary **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Maintenance						
50100.001	Mtc Buildings	$ 125,824	$ 57,063	$ 41,274	$ 63,651	54%
50100.010	Mtc Grounds	60,085	55,182	51,636	53,454	4%
Total Maintenance		185,909	112,245	92,910	117,105	26%
Supplies						
50110.007	Supplies Technical	663	822	400	400	0%
50131	Computer Equipment	0	0	2,500	0	-100%
Total Supplies		663	822	2,900	400	-86%
Utilities						
50140.001	Utilities OMU	9,752	9,459	11,500	12,000	4%
50140.007	Utilities Sewer	347	457	700	700	0%
Total Utilities		10,099	9,916	12,200	12,700	4%
Other						
50222	Contractual Services	3,563	3,876	3,744	4,500	20%
50251	Insurance	15,959	16,773	19,122	20,765	9%
Total Other		19,522	20,649	22,866	25,265	10%
Capital						
51000.005	Capital Equipment	0	0	47,500	0	-100%
51000.003	Capital Replacement Plan	5,560	5,653	7,304	6,708	-8%
Total Capital		5,560	5,653	54,804	6,708	-88%
Total		**$ 221,753**	**$ 149,285**	**$ 185,680**	**$ 162,178**	**-13%**

2025-2026 Budget

Department: 058 Parking Garage		Division: 001 Downtown Parking Garage				Fund: 001 General
Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Maintenance						
50100.001	Mtc Buildings	$ 112,003	$ 37,316	$ 23,664	$ 36,851	56%
50100.010	Mtc Grounds	28,240	27,591	25,818	26,727	4%
Total Maintenance		140,243	64,907	49,482	63,578	28%
Supplies						
50110.007	Supplies Technical	0	0	100	100	0%
Total Supplies		0	0	100	100	0%
Utilities						
50140.001	Utilities OMU	3,857	3,651	5,000	5,000	0%
Total Utilities		3,857	3,651	5,000	5,000	0%
Other						
50251	Insurance	7,660	8,050	9,178	9,967	9%
Total Other		7,660	8,050	9,178	9,967	9%
Capital						
51000.003	Capital Replacement Plan	2,432	2,294	3,085	3,036	-2%
Total Capital		2,432	2,294	3,085	3,036	-2%
Total Expense		**$ 154,192**	**$ 78,902**	**$ 66,845**	**$ 81,681**	**22%**

Expenditure Analysis:

Maintenance: Increase in the cost of planned maintenance for the budget year.

Other: Increase in insurance premiums.

Revenue Analysis:

Projected $107,000 revenue for monthly and special events parking.

2025-2026 Budget

Department: 058 Parking Garage **Division: 001 Downtown Parking Garage** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40321	Monthly Parking	$ 93,735	$ 44,305	$ 51,440	$ 51,000	-1%
40324	Monthly Parking - Tax Exempt	0	26,160	37,920	41,000	8%
41080	RiverPark Center - Special Events	11,833	16,487	13,000	15,000	15%
Total Revenue		**$ 105,568**	**$ 86,952**	**$ 102,360**	**$ 107,000**	**5%**

2025-2026 Budget

Department: 058 Parking Garage **Division: 010 Locust Street Garage** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Maintenance						
50100.001	Mtc Buildings	$ 13,821	$ 19,747	$ 17,610	$ 26,800	52%
50100.010	Mtc Grounds	31,845	27,591	25,818	26,727	4%
Total Maintenance		45,666	47,338	43,428	53,527	23%
Supplies						
50110.007	Supplies Technical	663	822	300	300	0%
50131	Computer Equipment	0	0	2,500	0	-100%
Total Supplies		663	822	2,800	300	-89%
Utilities						
50140.001	Utilities OMU	5,895	5,809	6,500	7,000	8%
50140.007	Utilities Sewer	347	457	700	700	0%
Total Utilities		6,242	6,266	7,200	7,700	7%
Other						
50222	Contractual Services	3,563	3,876	3,744	4,500	20%
50251	Insurance	8,299	8,722	9,944	10,798	9%
Total Other		11,862	12,598	13,688	15,298	12%
Capital						
51000.005	Capital Equipment	0	0	47,500	0	-100%
51000.003	Capital Replacement Plan	3,128	3,359	4,219	3,672	-13%
Total Capital		3,128	3,359	51,719	3,672	-93%
Total Expense		**$ 67,561**	**$ 70,383**	**$ 118,835**	**$ 80,497**	**-32%**

Expenditure Analysis:

Maintenance: Increase in the cost of planned maintenance for the budget year.

Supplies: Decrease due to prior year budget for the purchase of a new computer.

Capital: Decrease due to the purchase of new parking garage entry and exit system in the prior year.

Revenue Analysis:

Projected $44,000 revenue for weekday and monthly parking.

2025-2026 Budget

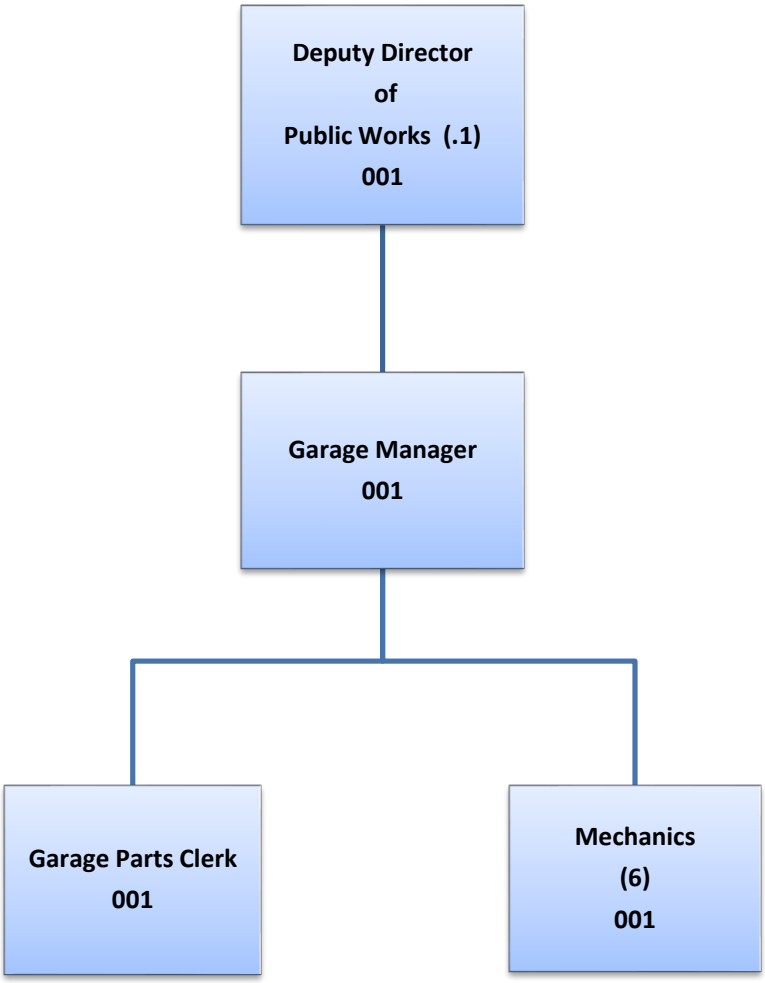
Department: 058 Parking Garage **Division: 010 Locust Street Garage** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40321	Monthly Parking	$ 0	$ 15,670	$ 16,800	$ 24,000	43%
40322	Daily Parking	12,942	12,136	18,000	18,000	0%
40323	Special Events	0	2,618	0	2,000	100%
Total Revenue		**$ 12,942**	**$ 30,424**	**$ 34,800**	**$ 44,000**	**26%**


CITY OF OWENSBORO
KENTUCKY

GARAGE

Garage Fund (303)



FUND.DEPARTMENT.	303.054.
DIVISION	001
FULL TIME (FT):	8.1
TOTAL	8.1
Structure Subject to Change FY 25-26	

DEPARTMENT: 054 Garage **Fund: 303 Garage**

Function

This department is responsible for the overall management, organization, planning, and administration of the City Garage, including but not limited to, fleet management and maintenance of City vehicles and field equipment. In addition, this program provides vehicle and equipment maintenance for the Regional Water Resource Agency (RWRA).

2024-2025 Accomplishments

1. Completed a review of Garage operations to identify potential cost savings and operational improvements.
2. Continued to update Fleet Maintenance Pro software.
3. Performed routine services for RWRA vehicles and provided support to the Transit Garage as needed to maintain service thresholds.
4. Evaluated, replaced, and liquidated vehicles and equipment that had reached the end of their life cycle or exceeded maintenance limits.
5. Targeted maintenance efforts to meet service level requirements for vehicles and equipment.
6. Maintained inventory of critical components and frequently used materials to ensure timely maintenance, repairs, and availability of vehicles and equipment.
7. Performed preventative maintenance services to optimize performance and extend the lifespan of vehicles and equipment.

2025-2026 Goals & Objectives (G & O)

1. Continue to implement best practices, improving efficiencies and effectiveness of operations.
2. Maintain training levels to keep all technicians up to date on service and repair requirements.
3. Target maintenance of service level requirements for vehicles and equipment.
4. Maintain inventory of critical components and repetitive materials to ensure timely maintenance, repair, and availability of vehicles and equipment.
5. Assist in evaluations of equipment and vehicles for replacement to ensure cost effective operations.
6. Continue to provide service for RWRA vehicles.
7. Continue preventative maintenance services for optimal performance and increased life span.
8. Establish factory training for Sutphen fire trucks and Ford vehicles for the technicians.

Garage sets objectives according to the needs of citizens, businesses, agencies, the department, and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
1 - 8	Completed repair orders/employee	380.16	340.08	328.33	381	Sustainable City Government
1 - 8	Units maintained/employee	149.00	160.66	163.00	164.50	Sustainable City Government
1 - 7	Replacement units placed in service	42	42	32	56	Sustainable City Government

2025-2026 Budget

Department: 054 Garage **Division: 001 Administration** **Fund: 303 Garage**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 485,310	$ 495,426	$ 556,365	$ 576,966	4%
50001.003	Salaries Outside Agency	0	10,330	0	0	0%
50001.004	Salaries Overtime	4,896	5,939	6,000	6,000	0%
50001.005	Salaries Retirement Contingency	0	0	25,219	23,799	-6%
50010.001	Benefits Employees Retirement	123,885	114,149	110,842	108,548	-2%
50010.002	Benefits Unemployment	1,477	1,510	1,687	1,749	4%
50010.003	Benefits Clothing	2,972	3,319	3,100	3,100	0%
50010.004	Benefits Health Insurance	102,909	90,260	112,106	109,074	-3%
50010.005	Benefits Life Insurance	2,114	2,288	2,674	2,782	4%
50010.006	Benefits Social Security Tax	34,842	35,869	43,021	44,597	4%
50010.007	Benefits Workers Compensation	11,465	8,012	11,740	9,481	-19%
50010.008	Benefits Other Employee Expense	280	489	399	446	12%
Total Personnel Services		770,149	767,593	873,153	886,542	2%
Maintenance						
50100.001	Mtc Buildings	17,250	24,201	20,826	19,611	-6%
50100.009	Mtc Garage	565	3	1,003	1,003	0%
50100.010	Mtc Grounds	2,431	2,617	2,493	2,527	1%
50100.015	Mtc Misc Repairs	2,584	2,226	3,050	2,240	-27%
50100.017	Mtc Repairs - Radio Equipment	348	348	348	348	0%
50100.029	Mtc Vehicle Wash	257	291	303	220	-27%
50100.032	Mtc Software	8,031	10,211	15,625	15,755	1%
Total Maintenance		31,466	39,897	43,648	41,704	-4%
Supplies						
50110.002	Supplies Cleaning	3,695	6,932	7,529	7,686	2%
50110.005	Supplies Office	630	652	612	606	-1%
50110.007	Supplies Technical	7,868	7,735	7,813	6,535	-16%
50110.008	Supplies Radio Replacement	1,200	1,200	1,200	1,200	0%
50121	Auto Parts	624,283	726,314	757,691	762,821	1%
50124	Motor Fuel	1,423	1,411	1,700	1,700	0%
50125	Non-Capitalized Equipment	2,721	5,579	2,360	6,756	186%
50129	Small Tools	773	1,376	1,550	1,379	-11%
50131	Computer Equipment	0	2,480	1,398	3,000	115%
Total Supplies		642,594	753,679	781,853	791,683	1%
Utilities						
50140.001	Utilities OMU	3,876	3,574	4,500	4,500	0%
50140.002	Utilities Non-City	5,864	3,466	6,000	6,300	5%
50140.003	Utilities Communications	720	720	720	720	0%
50140.007	Utilities Sewer	488	618	1,000	1,000	0%
Total Utilities		10,949	8,378	12,220	12,520	2%
Other						
50251	Insurance	4,989	5,313	6,019	6,219	3%
50310	Safety Costs	1,216	1,628	1,707	2,137	25%
50323	Training Costs	2,937	1,517	13,929	9,570	-31%
Total Other		9,141	8,458	21,655	17,926	-17%

2025-2026 Budget

Department: 054 Garage **Division: 001 Administration** **Fund: 303 Garage**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.003	Capital Replacement Plan	$ 21,915	$ 27,778	$ 33,246	$ 29,935	-10%
51025	Depreciation	5,792	4,640	0	0	0%
Total Capital		27,707	32,418	33,246	29,935	-10%
Total Expense		**$ 1,492,007**	**$ 1,610,423**	**$ 1,765,775**	**$ 1,780,310**	1%

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Supplies: Increase due to cost of auto parts.
Capital: Decrease due to lower costs to replace equipment.

Revenue Analysis:

This is an internal service fund. Revenues are generated by charging each department within the City for services performed.

2025-2026 Budget

Department: 054 Garage **Division: 001 Administration** **Fund: 303 Garage**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40414	Garage Services	$ 1,477,427	$ 1,597,978	$ 1,758,496	$ 1,761,371	0%
41060	Miscellaneous Revenue	0	42	0	0	0%
41200	Auction Proceeds	0	1,362	0	0	0%
41201	Sale of Capital Assets	911	0	0	0	0%
41220	Insurance Proceeds	1,538	36,956	0	0	0%
Total Revenue		**$ 1,479,876**	**$ 1,636,338**	**$ 1,758,496**	**$ 1,761,371**	**0%**

2025-2026 Budget

Department: 054 Garage **Division: 000, 001,070** **Fund: 304 Fleet & Facilities Replacement**

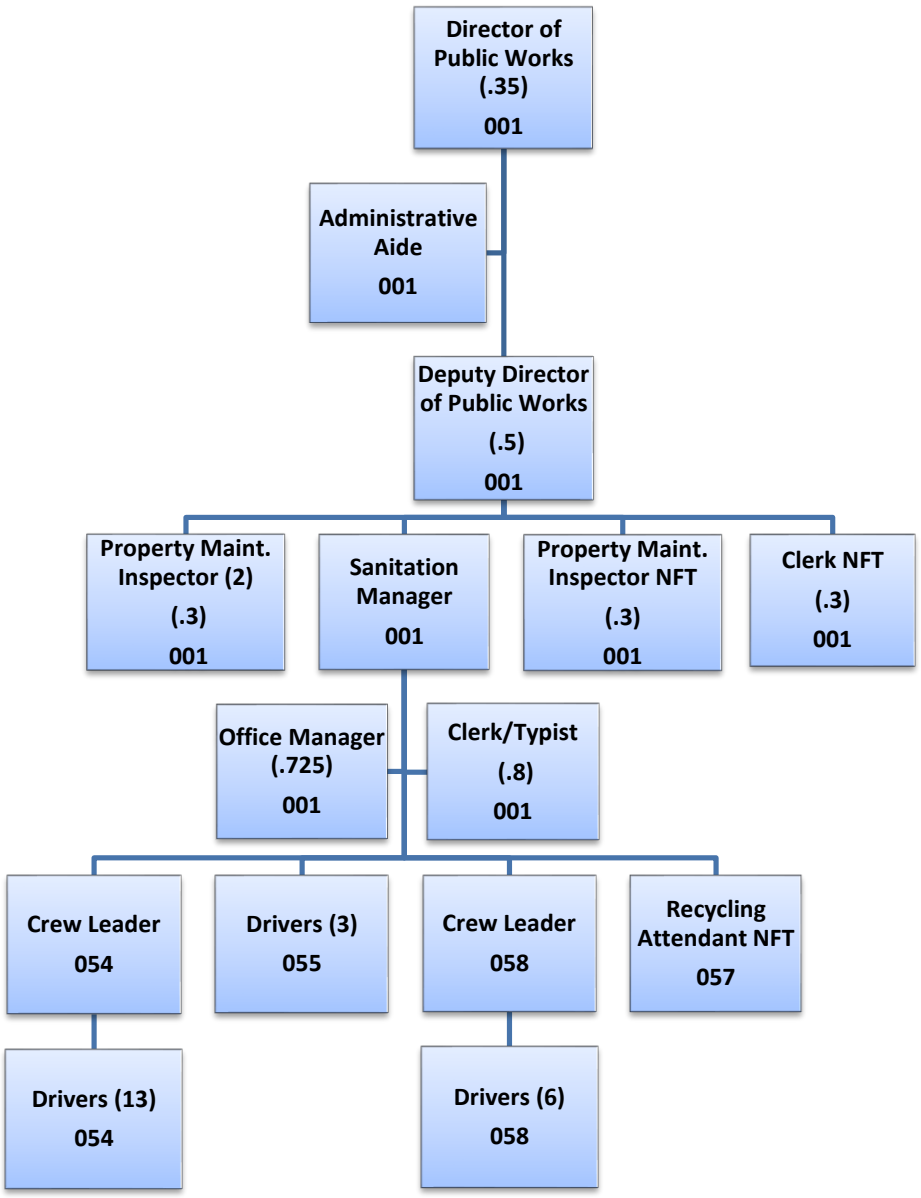
Program Description

This program provides for future replacement of vehicles, equipment, and building appurtenances. The program was approved by the City Commission in 1997-98.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40170	Interest on Investments	$ 477,861	$ 655,323	$ 0	$ 480,000	100%
40417	Replacement Charges	3,412,460	3,871,093	4,981,080	4,439,728	-11%
40902	Gifts/Donations	0	34,252	0	0	0%
41201	Sale of Capital Assets	225,459	104,846	0	0	0%
41220	Insurance Proceeds	9,273	69,225	0	0	0%
Total Revenue		**$ 4,125,053**	**$ 4,734,738**	**$ 4,981,080**	**$ 4,919,728**	-1%
Division: 001 Administration						
Expense						
51000.001	Capital Buildings	$ 213,940	$ 117,763	$ 2,202,142	$ 1,335,809	-39%
51000.005	Capital Equipment	(116,978)	(2,511,912)	925,653	892,499	-4%
51000.008	Capital Land Improvements	405,217	126,361	1,604,763	1,455,720	-9%
51000.015	Capital Vehicles	125,756	806,241	4,131,472	3,884,119	-6%
51025	Depreciation Expense	1,470,965	1,663,675	0	0	0%
55000.102	Transfer to YCV	0	414,100	0	0	0%
Total		2,098,900	616,228	8,864,030	7,568,147	-15%
Division: 070 Parks						
Expense						
51000.005	Capital Equipment	45	2,423,994	117,961	0	-100%
Total Expense		**$ 2,098,945**	**$ 3,040,222**	**$ 8,981,991**	**$ 7,568,147**	**-16%**

SANITATION

Sanitation Fund (401)



FUND.DEPARTMENT.	401.055.					
DIVISIONS	001	054	055	057	058	TOTAL
FULL TIME (FT):	4.975	14	3	0	7	28.975
NON FULL TIME (NFT):	0.6	0	0	1	0	1.6
TOTALS	5.575	14	3	1	7	30.575
Structure Subject to Change FY 25-26						

DEPARTMENT: 055 Sanitation **Fund: 401 Sanitation**

Program Description

This department is responsible for the overall management of refuse collection and disposal services for residential and commercial customers, including drop-off recycling, household bulky item pickup, yard waste collection, street sweeping, and leaf and limb removal.

2024-2025 Accomplishments

1. Provided outreach and support to public programs including twelve neighborhood cleanups and free tire pickup.
2. Collected 1,814,092 pounds of leaves during Leaf Season.
3. Provided support for Tox Away Day with the County.
4. Provided solid waste disposal support for special events and Recycling Center operations for the city.
5. Continued monitoring and maintaining the old City Landfill in compliance with Department of Waste Management standards.
6. Purchased new capital equipment which included two automatic side loaders, an overhead refuse truck, and a F-150 truck.
7. Received a Litter Abatement Grant in the amount of $29,515 for 2025.

2025-2026 Goals & Objectives (G & O)

1. Continue pursuing state funding through the Litter Abatement Grant program.
2. Continue monitoring and maintaining the former City landfill in accordance with Department of Waste Management standards.
3. Maintain cooperative efforts with Daviess County Solid Waste Management to explore feasible improvements to the City's waste tire removal program, including the potential implementation of an annual free tire drop-off day.
4. Actively cross-train personnel within Public Works Departments and attend flagger training to support leaf collection operations.
5. Continue providing solid waste disposal solutions in support of downtown and riverfront development projects.
6. Continue upgrading operations to meet growing service demands in the Gateway Commons/Highway 54 corridor and expanding residential areas, including Heather Stone, Pebble Wood, and Keeneland Trace.
7. Expand operations to cover new developments within present personnel and equipment levels.
8. Provide support for special events: Trail of Treats, BBQ and Barrels Festival and Friday After 5.
9. Planned capital replacement equipment includes: three automatic side loaders, a semi-automatic side loader, and two front loaders.

The Sanitation department sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
2 - 8	Residential/Commercial customers (carts and dumpsters)	26,530	26,858	27,180	27,560	Continue Revitalization of Downtown & Riverfront
1	Receive the Litter Abatement Grant	Y	Y	Y	Y	Sustainable City Government
2 - 8	Waste Collected (tons)	50,137.19	50,834.72	51,546.51	52,268.06	Continue Revitalization of Downtown & Riverfront Promote Tourism and Economic Development
2 - 8	Recycled per Year from the Recycling Center (tons)	53	53	56.5	60	Continue Revitalization of Downtown & Riverfront Promote Tourism and Economic Development

2025-2026 Budget

Department: 055 Sanitation Summary **Fund: 401 Sanitation**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 1,461,935	$ 1,633,575	$ 1,711,093	$ 1,748,308	2%
50001.002	Salaries Non-Full Time	25,136	26,042	35,941	38,045	6%
50001.003	Salaries Outside Agency	167,127	194,714	230,085	235,545	2%
50001.004	Salaries Overtime	69,557	66,997	102,319	102,319	0%
50001.005	Salaries Retirement Contingency	0	0	25,528	0	-100%
50010.001	Benefits Employees Retirement	394,676	383,938	357,424	344,588	-4%
50010.002	Benefits Unemployment	4,560	5,123	5,548	5,667	2%
50010.003	Benefits Clothing	10,554	9,709	11,868	11,152	-6%
50010.004	Benefits Health Insurance	251,427	264,896	272,030	361,973	33%
50010.005	Benefits Life Insurance	6,510	7,283	8,342	8,357	0%
50010.006	Benefits Social Security Tax	108,646	122,541	141,475	144,483	2%
50010.007	Benefits Workers Compensation	81,334	72,611	94,132	92,395	-2%
50010.008	Benefits Other Employee Expense	3,764	4,563	5,213	5,825	12%
Total Personnel Services		2,585,227	2,791,992	3,000,998	3,098,657	3%
Maintenance						
50100.001	Mtc Buildings	44,831	51,602	54,172	43,278	-20%
50100.006	Mtc Dumpsters	1,687	3,066	3,643	4,001	10%
50100.010	Mtc Grounds	2,931	3,160	3,160	3,225	2%
50100.015	Mtc Misc Repairs	2,481	1,556	2,950	2,200	-25%
50100.017	Mtc Repairs - Radio Equipment	2,958	2,958	2,958	2,958	0%
50100.029	Mtc Vehicle Wash	5,997	8,217	10,137	12,107	19%
50100.030	Mtc Vehicles & Equipment	528,440	646,402	580,233	642,710	11%
50100.032	Mtc Software	342	342	500	875	75%
Total Maintenance		589,666	717,302	657,753	711,354	8%
Supplies						
50110.002	Supplies Cleaning	2,905	4,216	7,686	8,602	12%
50110.005	Supplies Office	2,769	3,172	3,349	3,951	18%
50110.007	Supplies Technical	9,806	11,511	12,368	13,106	6%
50110.008	Supplies Radio Replacement	10,200	10,200	10,200	10,200	0%
50122	Dues & Subscriptions	827	837	857	857	0%
50123	Leased Dumpsters	53,007	75,504	68,850	68,850	0%
50124	Motor Fuel	327,271	284,279	346,100	347,600	0%
50125	Non-Capitalized Equipment	144,104	87,649	165,525	159,285	-4%
50127	Postage	6,652	7,282	10,108	10,768	7%
50129	Small Tools	2,817	4,344	5,562	6,460	16%
50131	Computer Equipment	7,014	0	2,300	2,500	9%
Total Supplies		567,372	488,994	632,905	632,179	0%
Utilities						
50140.001	Utilities OMU	3,310	3,268	4,000	4,000	0%
50140.002	Utilities Non-City	3,959	2,334	4,000	4,100	2%
50140.003	Utilities Communications	465	0	1,992	1,992	0%
50140.007	Utilities Sewer	1,394	2,250	3,200	3,200	0%
Total Utilities		9,128	7,852	13,192	13,292	1%

2025-2026 Budget

Department: 055 Sanitation Summary **Fund: 401 Sanitation**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50200	Advertising	$ 6,711	$ 8,026	$ 12,565	$ 13,066	4%
50222	Contractual Services	216,504	246,653	259,083	255,069	-2%
50250	Indirect Costs - City	523,800	539,500	539,500	539,500	0%
50251	Insurance	61,066	80,707	77,572	78,861	2%
50265	Landfill Closure Cost	0	8,261	10,929	11,022	1%
50272	Trash & Debris Removal	14,858	9,206	30,000	30,000	0%
50280	Billing Expenses	138,419	144,313	137,988	130,560	-5%
50290	Professional/Technical Services	1,890	2,288	1,850	1,335	-28%
50310	Safety Costs	10,971	14,935	18,108	19,898	10%
50322	Tipping Fees	1,484,776	1,632,649	1,987,545	1,979,895	0%
50323	Training Costs	1,522	6,043	6,585	6,050	-8%
50325	Travel	0	0	2,160	2,160	0%
50350	Bad Debt Expense	7,928	8,270	0	0	0%
Total Other		2,468,446	2,700,852	3,083,885	3,067,416	-1%
Capital						
51000.003	Capital Replacement Plan	31,078	41,559	56,571	46,690	-17%
51000.015	Capital Vehicles	94	36	1,237,685	2,482,000	101%
51025	Depreciation Expense	670,592	786,480	0	0	0%
Total Capital		701,764	828,075	1,294,256	2,528,690	95%
Total Expense		**$ 6,921,603**	**$ 7,535,067**	**$ 8,682,989**	**$ 10,051,588**	**16%**

2025-2026 Budget

Department: 055 Sanitation **Division: 001 Administration** **Fund: 401 Sanitation**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 301,599	$ 360,682	$ 367,768	$ 386,406	5%
50001.002	Salaries Non-Full Time	12,625	9,292	15,788	16,577	5%
50001.003	Salaries Outside Agency	0	3,600	3,600	0	-100%
50001.004	Salaries Overtime	1,037	936	7,200	7,200	0%
50001.005	Salaries Retirement Contingency	0	0	17,019	0	-100%
50010.001	Benefits Employees Retirement	76,581	80,891	73,906	73,290	-1%
50010.002	Benefits Unemployment	923	1,100	1,172	1,231	5%
50010.003	Benefits Clothing	819	971	819	819	0%
50010.004	Benefits Health Insurance	40,792	50,177	44,534	89,729	101%
50010.005	Benefits Life Insurance	1,227	1,445	1,793	1,887	5%
50010.006	Benefits Social Security Tax	22,360	26,591	29,893	31,379	5%
50010.007	Benefits Workers Compensation	6,544	6,551	8,519	8,417	-1%
50010.008	Benefits Other Employee Expense	3,764	4,563	5,213	5,825	12%
Total Personnel Services		468,272	546,798	577,224	622,760	8%
Maintenance						
50100.001	Mtc Buildings	44,831	51,602	54,172	43,278	-20%
50100.010	Mtc Grounds	2,931	3,160	3,160	3,225	2%
50100.015	Mtc Misc Repairs	2,481	1,556	2,950	2,200	-25%
50100.017	Mtc Repairs - Radio Equipment	522	522	522	522	0%
50100.029	Mtc Vehicle Wash	545	437	801	751	-6%
50100.030	Mtc Vehicles & Equipment	14,441	10,885	14,524	22,645	56%
50100.032	Mtc Software	342	342	500	875	75%
Total Maintenance		66,093	68,504	76,629	73,496	-4%
Supplies						
50110.002	Supplies Cleaning	2,064	1,398	3,083	3,182	3%
50110.005	Supplies Office	2,769	3,172	3,349	3,951	18%
50110.007	Supplies Technical	993	1,122	1,512	1,852	22%
50110.008	Supplies Radio Replacement	1,800	1,800	1,800	1,800	0%
50122	Dues & Subscriptions	827	837	857	857	0%
50124	Motor Fuel	5,156	5,848	6,000	7,500	25%
50125	Non-Capitalized Equipment	4,219	(5,608)	2,840	2,600	-8%
50127	Postage	92	95	1,088	1,088	0%
50129	Small Tools	0	199	350	400	14%
50131	Computer Equipment	7,014	0	2,300	2,500	9%
Total Supplies		24,934	8,864	23,179	25,730	11%
Utilities						
50140.001	Utilities OMU	3,310	3,268	4,000	4,000	0%
50140.002	Utilities Non-City	3,959	2,334	4,000	4,100	2%
50140.003	Utilities Communications	465	0	1,440	1,440	0%
50140.007	Utilities Sewer	1,394	2,250	3,200	3,200	0%
Total Utilities		9,128	7,852	12,640	12,740	1%

Department: 055 Sanitation **Division: 001 Administration** **Fund: 401 Sanitation**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50200	Advertising	$ 1,880	$ 1,078	$ 3,160	$ 3,160	0%
50250	Indirect Costs - City	523,800	539,500	539,500	539,500	0%
50251	Insurance	5,447	6,950	6,586	7,973	21%
50280	Billing Expenses	138,419	144,313	137,988	130,560	-5%
50290	Professional/Technical Services	1,890	2,288	1,850	1,335	-28%
50310	Safety Costs	2,931	4,322	6,701	6,892	3%
50323	Training Costs	1,522	6,043	6,585	6,050	-8%
50325	Travel	0	0	2,160	2,160	0%
50350	Bad Debt Expense	7,928	8,270	0	0	0%
Total Other		683,818	712,765	704,530	697,630	-1%
Capital						
51000.003	Capital Replacement Plan	31,078	41,559	56,571	46,690	-17%
51000.015	Capital Vehicles	0	122,601	55,000	0	-100%
51025	Depreciation Expense	2,895	18,615	0	0	0%
Total Capital		33,973	182,775	111,571	46,690	-58%
Total Expense		**$ 1,286,218**	**$ 1,527,558**	**$ 1,505,773**	**$ 1,479,046**	**-2%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.

Capital: Decrease due to the purchase of a pickup truck in prior year.

Revenue Analysis:

No revenue generated by this division.

2025-2026 Budget

Department: 055 Sanitation **Division: 054 Toters** **Fund: 401 Sanitation**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 644,779	$ 766,528	$ 787,944	$ 802,773	2%
50001.004	Salaries Overtime	34,761	37,345	24,931	24,931	0%
50001.005	Salaries Retirement Contingency	0	0	8,509	0	-100%
50010.001	Benefits Employees Retirement	176,639	184,308	160,218	154,119	-4%
50010.002	Benefits Unemployment	1,990	2,386	2,439	2,483	2%
50010.003	Benefits Clothing	5,798	5,289	7,111	6,200	-13%
50010.004	Benefits Health Insurance	149,821	152,710	158,760	176,868	11%
50010.005	Benefits Life Insurance	3,138	3,626	3,872	3,720	-4%
50010.006	Benefits Social Security Tax	46,639	56,353	62,185	63,319	2%
50010.007	Benefits Workers Compensation	42,674	40,100	47,712	47,014	-1%
Total Personnel Services		1,106,239	1,248,645	1,263,681	1,281,427	1%
Maintenance						
50100.017	Mtc Repairs - Radio Equipment	1,305	1,305	1,305	1,305	0%
50100.029	Mtc Vehicle Wash	3,089	3,779	3,930	4,290	9%
50100.030	Mtc Vehicles & Equipment	232,095	302,752	223,403	336,971	51%
Total Maintenance		236,489	307,836	228,638	342,566	50%
Supplies						
50110.002	Supplies Cleaning	215	783	1,320	1,671	27%
50110.007	Supplies Technical	5,086	6,371	6,664	6,771	2%
50110.008	Supplies Radio Replacement	4,500	4,500	4,500	4,500	0%
50124	Motor Fuel	176,251	158,753	185,000	185,000	0%
50125	Non-Capitalized Equipment	139,885	93,257	162,685	156,685	-4%
50127	Postage	6,194	6,761	6,820	7,480	10%
50129	Small Tools	100	180	520	645	24%
Total Supplies		332,231	270,606	367,509	362,752	-1%
Other						
50200	Advertising	3,151	4,797	6,405	6,406	0%
50251	Insurance	33,346	47,924	44,752	44,063	-2%
50310	Safety Costs	3,601	4,282	4,627	5,338	15%
50322	Tipping Fees	818,846	901,970	1,140,555	1,140,555	0%
Total Other		858,943	958,973	1,196,339	1,196,362	0%
Capital						
51000.015	Capital Vehicles	52	83,814	786,103	1,682,000	114%
51025	Depreciation Expense	424,935	349,768	0	0	0%
Total Capital		424,987	433,582	786,103	1,682,000	114%
Total Expense		**$ 2,958,889**	**$ 3,219,642**	**$ 3,842,270**	**$ 4,865,107**	**27%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.

Maintenance: Increase due to allocation of garage charges based on actual usage and higher cost of auto parts.

Capital: Increase due to the number and type of Sanitation trucks being purchased.

Revenue Analysis:

Projected $5,211,000 revenue.

2025-2026 Budget

Department: 055 Sanitation **Division: 055 Dumpsters** **Fund: 401 Sanitation**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 175,063	$ 185,895	$ 177,651	$ 176,399	-1%
50001.004	Salaries Overtime	11,928	11,074	17,800	17,800	0%
50010.001	Benefits Employees Retirement	48,044	42,124	38,523	36,160	-6%
50010.002	Benefits Unemployment	548	584	586	583	-1%
50010.003	Benefits Clothing	1,125	1,039	1,125	1,125	0%
50010.004	Benefits Health Insurance	21,739	22,868	24,900	31,608	27%
50010.005	Benefits Life Insurance	684	727	854	863	1%
50010.006	Benefits Social Security Tax	13,158	14,037	14,952	14,856	-1%
50010.007	Benefits Workers Compensation	10,072	8,411	11,472	11,030	-4%
Total Personnel Services		282,362	286,759	287,863	290,424	1%
Maintenance						
50100.006	Mtc Dumpsters	1,687	3,066	3,643	4,001	10%
50100.017	Mtc Repairs - Radio Equipment	435	435	435	435	0%
50100.029	Mtc Vehicle Wash	909	2,223	3,699	5,047	36%
50100.030	Mtc Vehicles & Equipment	136,310	152,485	179,269	204,875	14%
Total Maintenance		139,341	158,209	187,046	214,358	15%
Supplies						
50110.002	Supplies Cleaning	186	457	845	1,115	32%
50110.007	Supplies Technical	1,361	1,499	1,795	2,015	12%
50110.008	Supplies Radio Replacement	1,500	1,500	1,500	1,500	0%
50123	Leased Dumpsters	53,007	75,504	68,850	68,850	0%
50124	Motor Fuel	68,303	53,274	70,000	70,000	0%
50129	Small Tools	40	249	280	280	0%
Total Supplies		124,398	132,483	143,270	143,760	0%
Other						
50251	Insurance	11,339	13,932	12,340	15,445	25%
50310	Safety Costs	200	1,129	1,277	1,316	3%
50322	Tipping Fees	550,639	602,444	688,520	689,270	0%
Total Other		562,179	617,505	702,137	706,031	1%
Capital						
51000.015	Capital Vehicles	0	6	396,582	800,000	102%
51025	Depreciation Expense	95,512	83,490	0	0	0%
Total Capital		95,512	83,496	396,582	800,000	102%
Total Expense		**$ 1,203,791**	**$ 1,278,451**	**$ 1,716,898**	**$ 2,154,573**	**25%**

Expenditure Analysis:

Personnel: Increase due to higher health insurance premiums.

Maintenance: Increase due to allocation of garage charges based on actual usage and higher cost of auto parts.

Capital: Increase due to the number and type of Sanitation trucks being purchased.

Revenue Analysis:

Projected $2,700,000 revenue.

2025-2026 Budget

Department: 055 Sanitation **Division: 056 Landfill** **Fund: 401 Sanitation**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 3,476	$ 0	$ 0	$ 0	0%
50001.004	Salaries Overtime	948	0	3,500	3,500	0%
50010.001	Benefits Employees Retirement	1,162	0	690	652	-6%
50010.002	Benefits Unemployment	13	0	11	11	0%
50010.006	Benefits Social Security Tax	316	0	268	268	0%
50010.007	Benefits Workers Compensation	0	0	205	199	-3%
Total Personnel Services		5,916	0	4,674	4,630	-1%
Other						
50265	Landfill Closure Cost	0	8,261	10,929	11,022	1%
Total Other		0	8,261	10,929	11,022	1%
Total Expense		**$ 5,916**	**$ 8,261**	**$ 15,603**	**$ 15,652**	**0%**

Expenditure Analysis:

Personnel: Decrease in retirement rate.

Revenue Analysis:

No revenue generated by this division.

2025-2026 Budget

Department: 055 Sanitation **Division: 057 Recycling** **Fund: 401 Sanitation**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.002	Salaries Non-Full Time	$ 12,511	$ 16,751	$ 20,153	$ 21,468	7%
50001.004	Salaries Overtime	0	0	3,000	3,000	0%
50010.001	Benefits Employees Retirement	0	0	591	559	-5%
50010.002	Benefits Unemployment	37	50	69	73	6%
50010.003	Benefits Clothing	188	0	188	188	0%
50010.006	Benefits Social Security Tax	957	1,281	1,771	1,872	6%
50010.007	Benefits Workers Compensation	752	824	1,359	1,390	2%
Total Personnel Services		14,445	18,907	27,131	28,550	5%
Supplies						
50110.002	Supplies Cleaning	150	98	200	212	6%
50129	Small Tools	76	98	98	132	35%
Total Supplies		226	196	298	344	15%
Utilities						
50140.003	Utilities Communications	0	0	552	552	0%
Total Utilities		0	0	552	552	0%
Other						
50200	Advertising	0	0	300	300	0%
50310	Safety Costs	0	153	267	267	0%
Total Other		0	153	567	567	0%
Capital						
51025	Depreciation Expense	9,108	9,108	0	0	0%
Total Capital		9,108	9,108	0	0	0%
Total Expense		**$ 23,779**	**$ 28,362**	**$ 28,548**	**$ 30,013**	**5%**

Expenditure Analysis:
Personnel: Increase due to COLA and step increases.

Revenue Analysis:
Projected $700 revenue.

2025-2026 Budget

Department: 055 Sanitation **Division: 058 Leaf/Waste Collection** **Fund: 401 Sanitation**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 329,365	$ 313,019	$ 377,730	$ 382,730	1%
50001.003	Salaries Outside Agency	122,456	146,601	173,040	179,962	4%
50001.004	Salaries Overtime	14,346	10,231	30,000	30,000	0%
50010.001	Benefits Employees Retirement	88,512	73,197	80,364	76,850	-4%
50010.002	Benefits Unemployment	1,007	960	1,223	1,238	1%
50010.003	Benefits Clothing	2,625	2,410	2,625	2,625	0%
50010.004	Benefits Health Insurance	39,075	39,141	43,836	63,768	45%
50010.005	Benefits Life Insurance	1,462	1,485	1,823	1,887	4%
50010.006	Benefits Social Security Tax	24,202	23,232	31,191	31,574	1%
50010.007	Benefits Workers Compensation	21,292	16,725	23,932	23,443	-2%
Total Personnel Services		644,341	627,002	765,764	794,077	4%
Maintenance						
50100.017	Mtc Repairs - Radio Equipment	696	696	696	696	0%
50100.029	Mtc Vehicle Wash	1,454	1,778	1,707	2,019	18%
50100.030	Mtc Vehicles & Equipment	138,226	169,772	150,530	74,223	-51%
Total Maintenance		140,376	172,246	152,933	76,938	-50%
Supplies						
50110.002	Supplies Cleaning	201	626	948	1,011	7%
50110.007	Supplies Technical	2,163	2,317	2,164	2,226	3%
50110.008	Supplies Radio Replacement	2,400	2,400	2,400	2,400	0%
50124	Motor Fuel	72,762	63,338	80,000	80,000	0%
50127	Postage	366	425	2,200	2,200	0%
50129	Small Tools	2,224	3,167	3,762	4,401	17%
Total Supplies		80,117	72,273	91,474	92,238	1%
Other						
50200	Advertising	1,680	2,151	2,700	3,200	19%
50222	Contractual Services	0	0	15,000	15,000	0%
50251	Insurance	9,933	11,569	13,516	11,039	-18%
50310	Safety Costs	4,239	5,049	5,236	6,085	16%
50322	Tipping Fees	89,573	94,479	114,520	106,120	-7%
Total Other		105,425	113,249	150,972	141,444	-6%

2025-2026 Budget

Department: 055 Sanitation **Division: 058 Leaf/Waste Collection** **Fund: 401 Sanitation**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.015	Capital Vehicle	$ 42	$ (152,448)	$ 0	$ 0	0%
51025	Depreciation Expense	113,862	301,220	0	0	0%
Total Capital		113,904	148,772	0	0	0%
Total Expense		**$ 1,084,163**	**$ 1,133,541**	**$ 1,161,143**	**$ 1,104,697**	**-5%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Maintenance: Decrease due to allocation of garage charges based on actual usage.
Other: Decrease due to a reduction in the tipping fee budget based upon actuals.

Revenue Analysis:

No revenue generated by this division.

2025-2026 Budget

Department: 055 Sanitation **Division: 059 Street Sweeping** **Fund: 401 Sanitation**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 7,653	$ 7,451	$ 0	$ 0	0%
50001.003	Salaries Outside Agency	44,671	44,512	53,445	55,583	4%
50001.004	Salaries Overtime	6,536	7,411	15,888	15,888	0%
50010.001	Benefits Employees Retirement	3,737	3,418	3,132	2,958	-6%
50010.002	Benefits Unemployment	42	44	48	48	0%
50010.003	Benefits Clothing	0	0	0	195	100%
50010.006	Benefits Social Security Tax	1,013	1,046	1,215	1,215	0%
50010.007	Benefits Workers Compensation	0	0	933	902	-3%
Total Personnel Services		63,652	63,882	74,661	76,789	3%
Maintenance						
50100.030	Mtc Vehicles & Equipment	7,368	10,508	12,507	3,996	-68%
Total Maintenance		7,368	10,508	12,507	3,996	-68%
Supplies						
50110.002	Supplies Cleaning	89	854	1,290	1,411	9%
50110.007	Supplies Technical	202	202	233	242	4%
50124	Motor Fuel	4,799	3,066	5,100	5,100	0%
50129	Small Tools	376	451	552	602	9%
Total Supplies		5,466	4,573	7,175	7,355	3%
Other						
50222	Contractual Services	216,504	246,653	244,083	240,069	-2%
50251	Insurance	1,001	331	378	341	-10%
50272	Trash & Debris Removal	14,858	9,206	30,000	30,000	0%
50322	Tipping Fees	25,718	33,755	43,950	43,950	0%
Total Other		258,082	289,946	318,411	314,360	-1%
Capital						
51000.015	Capital Vehicles	0	(53,937)	0	0	0%
51025	Depreciation Expense	24,280	24,280	0	0	0%
Total Capital		24,280	(29,657)	0	0	0%
Total Expense		**$ 358,848**	**$ 339,252**	**$ 412,754**	**$ 402,500**	**-2%**

Expenditure Analysis:

Personnel: Increase due to higher cost for seasonal labor.

Maintenance: Decrease due to allocation of garage charges based on actual usage.

Other: Decrease in the budget for street sweeping contract based upon actuals.

Revenue Analysis:

Projected $27,000 revenue.

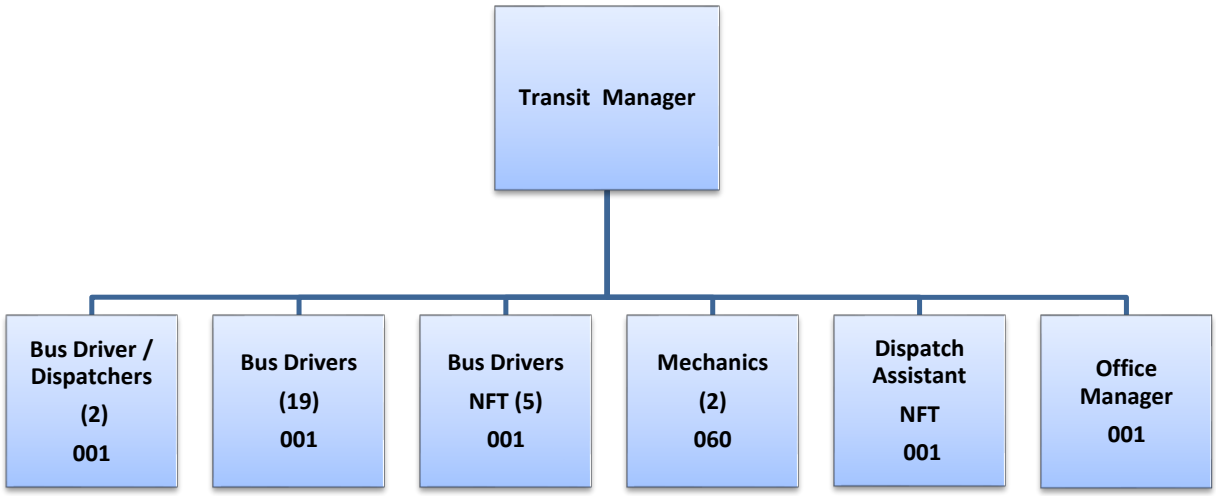
2025-2026 Budget

Department: 055 Sanitation **Division: All** **Fund: 401 Sanitation**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40431	Dumpster Service	$ 2,702,245	$ 2,749,550	$ 2,700,000	$ 2,700,000	0%
40434	Grass Stickers	596	1,001	500	500	0%
40124	Litter Abatement Funding	28,653	29,473	27,000	27,000	0%
41060	Miscellaneous Revenue	10,886	12,092	9,000	10,000	11%
40436	Recycling	445	819	700	700	0%
41201	Sale of Capital Assets	263,856	324,646	5,000	0	-100%
40432	Special Load Service	32,625	36,315	21,600	29,400	36%
40430	Toter Service	5,216,175	5,247,761	5,211,000	5,211,000	0%
40435	Trash Bags	505	370	313	313	0%
Total Revenue		**$ 8,255,986**	**$ 8,402,027**	**$ 7,975,113**	**$ 7,978,913**	**0%**

TRANSIT

Transit Fund (402)



FUND.DEPARTMENT.	402.057.		
DIVISIONS	001	060	TOTAL
FULL TIME (FT):	23	2	25
NON FULL TIME (NFT):	6	0	6
TOTALS	**29**	**2**	**31**
Structure Subject to Change FY 25-26			

DEPARTMENT: 057 Transit **Fund: 402 Transit**

Function

This department is responsible for the overall management of public transportation services for the Owensboro community. The Transit system operates eight bus routes on a Monday-to-Saturday schedule, as well as a trolley route serving the downtown area and special events. Additionally, Transit contracts with Green River Intra-County Transit System (GRITS) to provide para-transit services to the community.

2024-2025 Accomplishments

1. Utilized $150,000 in grant funds to install landings for American with Disabilities Act (ADA) passengers at certain bus stops.
2. Installed two new bus shelters.
3. Received a new trolley and added the updated City logo wrap.
4. Met Disadvantage Business Enterprise (DBE) program goals for 2024.

2025-2026 Goals & Objectives (G & O)

1. Install additional bus shelters, benches, and solar lighting in bus shelters to improve service and safety.
2. Continue our outreach program to bus patrons by utilizing social media, visiting schools and other organizations.
3. Raise the service level by promoting utilization of services, schedule enhancements and route streamlining.
4. Enhance service, security and safety related to patrons and property.
5. Improve operational efficiency and plan for future services to meet the growing needs of the community.
6. Monitor grant opportunities that can improve transit operations and reduce subsidies.
7. Look at securing property for relocation of Transit office facility.

Transit sets objectives according to the needs of citizens, businesses, agencies, the department, and the other city departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Estimated 2025-2026	Link to City's Strategic Goals
1 - 6	Number of riders	237,574	256,851	293,086	295,000	Enhance Public Transportation Improve Transparency & Communication
1 - 6	Number of para-transit riders	14,115	13,441	18,788	20,000	Enhance Public Transportation Improve Transparency & Communication
6	General Fund cost/ rider/trip	$5.22	$4.81	$5.62	$4.76	Sustainable City Government

Department: 057 Transit Summary **Fund: 402 Transit**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 1,099,802	$ 1,173,966	$ 1,330,563	$ 1,402,717	5%
50001.002	Salaries Non-Full Time	25,950	47,588	52,654	79,786	52%
50001.003	Salaries Outside Agency	0	0	30,000	0	-100%
50001.004	Salaries Overtime	106,259	124,473	105,000	105,000	0%
50001.005	Salaries Retirement Contingency	0	0	7,476	7,143	-4%
50010.001	Benefits Employees Retirement	320,497	309,273	283,853	283,225	0%
50010.002	Benefits Unemployment	3,658	4,108	4,497	4,763	6%
50010.003	Benefits Clothing	11,395	8,990	12,650	12,650	0%
50010.004	Benefits Health Insurance	239,766	230,259	252,108	331,632	32%
50010.005	Benefits Life Insurance	4,860	5,197	6,600	6,881	4%
50010.006	Benefits Social Security Tax	87,004	98,410	114,690	121,444	6%
50010.007	Benefits Workers Compensation	58,861	39,592	80,139	53,379	-33%
50010.008	Benefits Other Employee Expense	2,604	1,684	2,697	2,750	2%
Total Personnel Services		1,960,654	2,043,539	2,282,927	2,411,370	6%
Maintenance						
50100.001	Mtc Buildings	53,910	40,314	49,609	46,345	-7%
50100.010	Mtc Grounds	8,496	8,167	6,874	6,121	-11%
50100.015	Mtc Misc Repairs	106,678	104,356	250,126	285,627	14%
50100.017	Mtc Repairs - Radio Equipment	2,712	2,262	2,262	2,262	0%
50100.032	Mtc Software	26,362	28,665	33,150	36,320	10%
Total Maintenance		198,158	183,764	342,021	376,675	10%
Supplies						
50110.002	Supplies Cleaning	12,626	8,568	10,213	10,728	5%
50110.005	Supplies Office	3,270	3,869	4,049	8,058	99%
50110.007	Supplies Technical	12,405	3,760	4,731	9,104	92%
50121	Auto Parts	40,114	132,176	39,424	0	-100%
50122	Dues & Subscriptions	3,638	2,058	4,229	4,229	0%
50124	Motor Fuel	325,523	272,866	629,228	330,000	-48%
50125	Non-Capitalized Equipment	9,924	2,700	3,493	6,300	80%
50127	Postage	87	89	206	205	0%
50129	Small Tools	481	450	2,138	500	-77%
50131	Computer Equipment	0	6,690	0	4,000	100%
Total Supplies		408,069	433,226	697,711	373,124	-47%
Utilities						
50140.001	Utilities OMU	13,409	11,787	16,500	17,000	3%
50140.002	Utilities Non-City	10,861	6,940	11,000	11,700	6%
50140.003	Utilities Communications	2,704	3,889	6,624	6,624	0%
50140.007	Utilities Sewer	5,469	6,361	7,800	8,800	13%
Total Utilities		32,442	28,976	41,924	44,124	5%

Department: 057 Transit Summary **Fund: 402 Transit**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50200	Advertising	$ 813	$ 174	$ 650	$ 650	0%
50222	Contractual Services	26,383	23,923	35,535	28,184	-21%
50250	Indirect Costs - City	75,000	75,000	75,000	77,250	3%
50251	Insurance	84,722	67,722	82,523	88,270	7%
50290	Professional/Technical Services	23,827	22,324	22,036	18,000	-18%
50300	Recruitment	0	0	7,000	7,000	0%
50310	Safety Costs	13,433	15,184	12,362	12,272	-1%
50323	Training Costs	14,501	13,223	15,265	18,665	22%
50324	Transportation Costs	112,500	112,500	112,500	255,210	127%
Total Other		351,179	330,050	362,871	505,501	39%
Capital						
51000.001	Capital Buildings	2,396	0	0	0	0%
51000.005	Capital Equipment	0	0	26,748	0	-100%
51000.008	Capital Land Improvements	450	137,812	47,465	239,327	404%
51000.015	Capital Vehicles	(9,294)	0	1,939,829	45,000	-98%
51025	Depreciation Expense	375,301	431,693	0	0	0%
Total Capital		368,853	569,505	2,014,042	284,327	-86%
Total Expense		**$ 3,319,355**	**$ 3,589,061**	**$ 5,741,496**	**$ 3,995,121**	**-30%**

2025-2026 Budget

Department: 057 Transit **Division: 404 Administration** **Fund: 402 Transit**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 1,000,601	$ 1,063,169	$ 1,212,113	$ 1,277,845	5%
50001.002	Salaries Non-Full Time	22,915	43,513	48,654	75,786	56%
50001.003	Salaries Outside Agency	0	0	30,000	0	-100%
50001.004	Salaries Overtime	106,259	124,473	105,000	105,000	0%
50001.005	Salaries Retirement Contingency	0	0	7,476	7,143	-4%
50010.001	Benefits Employees Retirement	293,608	282,199	259,718	259,229	0%
50010.002	Benefits Unemployment	3,355	3,757	4,130	4,376	6%
50010.003	Benefits Clothing	10,651	8,247	11,900	11,900	0%
50010.004	Benefits Health Insurance	197,538	192,801	218,976	289,044	32%
50010.005	Benefits Life Insurance	4,397	4,684	6,017	6,268	4%
50010.006	Benefits Social Security Tax	80,359	90,517	105,323	111,585	6%
50010.007	Benefits Workers Comp Claims	56,964	37,915	78,583	51,549	-34%
50010.008	Benefits Other Employee Expense	2,604	1,684	2,697	2,750	2%
Total Personnel Services		1,779,249	1,852,958	2,090,587	2,202,475	5%
Maintenance						
50100.008	Mtc Furniture & Fixtures	450	0	0	0	0%
50100.015	Mtc Misc Repairs	333	(173)	627	627	0%
Total Maintenance		783	(173)	627	627	0%
Supplies						
50110.002	Supplies Cleaning	7,617	2,895	5,632	5,905	5%
50110.005	Supplies Office	3,172	3,579	3,799	3,976	5%
50110.007	Supplies Technical	3,497	3,650	4,000	4,000	0%
50122	Dues & Subscriptions	3,638	2,058	4,229	4,229	0%
50124	Motor Fuel	325,523	272,866	629,228	330,000	-48%
50127	Postage	87	89	206	205	0%
50131	Computer Equipment	0	6,690	0	4,000	100%
Total Supplies		343,535	291,828	647,094	352,315	-46%
Utilities						
50140.001	Utilities OMU	3,469	3,556	4,500	4,500	0%
50140.002	Utilities Non-City	1,419	1,104	2,000	2,000	0%
50140.003	Utilities Communications	2,704	3,889	6,624	6,624	0%
50140.007	Utilities Sewer	1,078	1,362	1,800	1,800	0%
Total Utilities		8,670	9,911	14,924	14,924	0%
Other						
50200	Advertising	813	174	650	650	0%
50250	Indirect Costs - City	75,000	75,000	75,000	77,250	3%
50251	Insurance	77,708	66,788	81,457	87,135	7%
50290	Professional/Technical Services	0	3,801	0	0	0%
50300	Recruitment	0	0	7,000	7,000	0%
50310	Safety Costs	12,684	7,168	11,288	11,288	0%
50323	Training Costs	10,134	11,915	10,765	17,165	59%
Total Other		176,339	164,845	186,160	200,488	8%

2025-2026 Budget

Department: 057 Transit **Division: 404 Administration** **Fund: 402 Transit**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.008	Capital Land Improvement	$ (564)	$ (79,549)	$ 0	$ 0	0%
Total Capital		(564)	(79,549)	0	0	0%
Total Expense		**$ 2,308,012**	**$ 2,239,821**	**$ 2,939,392**	**$ 2,770,829**	**-6%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Supplies: Decrease in motor fuel based on prior year actuals.
Other: Increase in the cost for support services charge by the City, cost of insurance and training budget for newer employees.

Revenue Analysis:

Projected to receive $1,329,183 in FTA grant funds and $120,250 in other Transit revenue.

2025-2026 Budget

Department: 057 Transit **Division: 060 Capital** **Fund: 402 Transit**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 99,200	$ 110,797	$ 118,450	$ 124,872	5%
50001.004	Salaries Overtime	3,036	4,075	4,000	4,000	0%
50010.001	Benefits Employees Retirement	26,889	27,074	24,135	23,996	-1%
50010.002	Benefits Unemployment	303	350	367	387	5%
50010.003	Benefits Clothing	744	743	750	750	0%
50010.004	Benefits Health Insurance	42,228	37,458	33,132	42,588	29%
50010.005	Benefits Life Insurance	464	513	583	613	5%
50010.006	Benefits Social Security Tax	6,644	7,894	9,367	9,859	5%
50010.007	Benefits Workers Compensation	1,897	1,677	1,556	1,830	18%
Total Personnel Services		181,405	190,581	192,340	208,895	9%
Maintenance						
50100.001	Mtc Buildings	53,910	40,314	49,609	46,345	-7%
50100.010	Mtc Grounds	8,496	8,167	6,874	6,121	-11%
50100.015	Mtc Misc Repairs	67,872	23,071	158,807	160,000	1%
50100.017	Mtc Repairs - Radio Equipment	2,262	2,262	2,262	2,262	0%
50100.032	Mtc Software	26,362	28,665	33,150	36,320	10%
Total Maintenance		158,901	102,479	250,702	251,048	0%
Supplies						
50110.002	Supplies Cleaning	4,965	5,672	4,581	4,823	5%
50110.005	Supplies Office	98	290	250	4,082	1533%
50110.007	Supplies Technical	8,909	110	731	5,104	598%
50125	Non-Capitalized Equipment	9,924	0	1,193	0	-100%
50129	Small Tools	481	450	500	500	0%
Total Supplies		24,377	6,523	7,255	14,509	100%
Utilities						
50140.001	Utilities OMU	9,940	8,231	12,000	12,500	4%
50140.002	Utilities Non-City	9,441	5,836	9,000	9,700	8%
50140.007	Utilities Sewer	4,391	4,999	6,000	7,000	17%
Total Utilities		23,773	19,065	27,000	29,200	8%
Other						
50222	Contractual Services	26,383	23,923	35,535	28,184	-21%
50251	Insurance	7,014	934	1,066	1,135	6%
50290	Professional/Technical Services	10,441	4,559	0	0	0%
50310	Safety Costs	749	8,016	1,074	984	-8%
50323	Training Costs	4,367	1,309	1,500	1,500	0%
50324	Transportation Costs	112,500	0	0	0	0%
Total Other		161,455	38,740	39,175	31,803	-19%

2025-2026 Budget

Department: 057 Transit **Division: 060 Capital** **Fund: 402 Transit**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Capital						
51000.001	Capital Buildings	$ 2,396	$ 0	$ 0	$ 0	0%
51000.008	Capital Land Improvements	0	14,604	0	0	0%
51000.015	Capital Vehicles	(9,294)	0	1,422,397	0	-100%
51025	Depreciation Expense	375,301	431,693	0	0	0%
Total Capital		368,403	446,297	1,422,397	0	-100%
Total Expense		**$ 918,313**	**$ 803,686**	**$ 1,938,869**	**$ 535,455**	**-72%**

Expenditure Analysis:

Personnel: Increase due to COLA, step increases and higher health insurance premiums.
Supplies: Increase for the purchase of a new copier in the garage and bus wash soap.
Other: Decrease due to the reduction in contracted cleaning costs.
Capital: Decrease due to the purchase of three buses prior year.

Revenue Analysis:

Projected to receive $408,486 in FTA grant funds and $53,290 in State grant funds.

2025-2026 Budget

Department: 057 Transit **Division: 061 Training** **Fund: 402 Transit**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Other						
50290	Professional/Technical Services	$ 13,385	$ 13,964	$ 22,036	$ 18,000	-18%
Total Expense		**$ 13,385**	**$ 13,964**	**$ 22,036**	**$ 18,000**	**-18%**

Expenditure Analysis:
Decrease in budget due to rollover of unspent funds from prior year.

Revenue Analysis:
Projected to receive $14,400 in FTA grant funds.

2025-2026 Budget

Department: 057 Transit **Division: 064, 065, 067 & 068 Section 5339 Grants** **Fund: 402 Transit**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Maintenance						
50100.015	Mtc Misc Repairs	$ 38,473	$ 50,924	$ 0	$ 125,000	100%
Total Maintenance		38,473	50,924	0	125,000	100%
Supplies						
50121	Auto Parts	40,114	132,176	39,424	0	-100%
50129	Small Tools	0	0	1,638	0	-100%
50323	Training Costs	0	0	3,000	0	-100%
Total Supplies		40,115	132,176	44,062	0	-100%
Capital						
51000.008	Capital Land Improvements	1,014	21,746	0	0	0%
Total Capital		1,014	21,746	0	0	0%
Total Expense		**$ 79,602**	**$ 204,845**	**$ 44,062**	**$ 125,000**	**184%**

Expenditure Analysis:

Reallocation of expenses to match the funds received from FTA.

Revenue Analysis:

Projected to receive $100,000 in FTA grant funds.

2025-2026 Budget

Department: 057 Transit **Division: 066 CARES Act Funding** **Fund: 402 Transit**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Program Description						
This division accounts for the expenditures of CARES Act funding received through the Federal Transit Administration.						
Maintenance						
50100.015	Mtc Misc Repairs	$ 0	$ 30,535	$ 50,723	$ 0	-100%
Total Maintenance		0	30,535	50,723	0	-100%
Supplies						
50110.002	Supplies Cleaning	44	0	0	0	0%
Total Supplies		44	0	0	0	0%
Total Expense		**$ 44**	**$ 30,535**	**$ 568,155**	**$ 0**	**-100%**

2025-2026 Budget

Department: 057 Transit **Division: 069 Section 5310 Grant** **Fund: 402 Transit**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Supplies						
50125	Non-Capitalized Equipment	$ 0	$ 2,700	$ 2,300	$ 6,300	174%
Total Supplies		0	2,700	2,300	6,300	174%
Other						
50324	Transportation Costs	0	112,500	112,500	255,210	127%
Total Other		0	112,500	112,500	255,210	127%
Capital						
51000.005	Capital Equipment	0	0	26,748	0	-100%
51000.008	Capital Land Improvements	0	181,011	47,465	239,327	404%
51000.015	Capital Vehicles	0	0	0	45,000	100%
Total Capital		0	181,011	74,213	284,327	283%
Total Expense		**$ 0**	**$ 296,211**	**$ 189,013**	**$ 545,837**	**189%**

Expenditure Analysis:

Reallocation of expenses to match the funds received from FTA.

Revenue Analysis:

No new grant funds projected to be received.

2025-2026 Budget

Department: 057 Transit **Division: All** **Fund: 402 Transit**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
Administration						
40445	Advertising Fees	$ 3,700	$ (100)	$ 2,500	$ 2,500	0%
41060	Miscellaneous Revenue	23,591	53,594	23,250	23,250	0%
41202	Auction Proceeds	14,060	0	0	0	0%
40130	Transit - Federal Grant	321,664	943,461	1,269,457	1,329,183	5%
40131	Transit - Federal Grant Prior Year	757,762	0	0	0	0%
40133	Transit - Gas Tax	9,928	16,235	12,000	12,000	0%
40440	Transit - Revenue	93,645	100,717	73,000	0	-100%
40441	Transit - Tokens	3,696	3,290	2,500	2,500	0%
40443.002	Transit - Pass Monthly Disabled/Senior	0	0	0	80,000	100%
41201	Sale of Capital Assets	2,136	3,105	0	0	0%
41220	Insurance Proceeds	0	27,410	0	0	0%
Total		1,230,182	1,147,711	1,382,707	1,449,433	5%
41300.001	Transfer from General Fund	1,211,877	734,726	1,257,457	1,317,184	5%
Total Revenue		**2,442,059**	**1,882,437**	**2,640,164**	**2,766,617**	**5%**
Capital						
40130	Transit - Federal Grant	1,094,016	265,081	1,592,628	428,486	-73%
40131	Transit - Federal Grant Prior Year	263,750	0	0	0	0%
40132	Transit - State Grant	0	135,033	50,912	53,290	5%
Total		1,357,766	400,114	1,643,540	481,776	-71%
41300.001	Transfer from General Fund	101,820	36,419	50,912	53,291	5%
Total Revenue		**1,459,586**	**436,533**	**1,694,452**	**535,067**	**-68%**
Training						
40130	Transit - Federal Grant	0	3,672	14,400	14,400	0%
40131	Transit - Federal Grant Prior Year	10,708	0	0	0	0%
Total		10,708	3,672	14,400	14,400	0%
41300.001	Transfer from General Fund	3,600	3,600	3,600	3,600	0%
Total Revenue		**14,308**	**7,272**	**18,000**	**18,000**	**0%**
Section 5339 Grants						
40130	Transit - Federal Grant	78,750	146,840	191,215	100,000	-48%
40132	Transit - State Grant	0	0	30,766	0	-100%
Total		78,750	146,840	221,981	100,000	-55%
41300.001	Transfer from General Fund	31,971	25,587	0	25,000	100%
Total Revenue		**110,721**	**172,427**	**221,981**	**125,000**	**-44%**
CARES Act						
40120	Federal Grant	0	359,588	1,618,155	0	-100%
Total Revenue		**0**	**359,588**	**1,618,155**	**0**	**-100%**
Section 5310 Grant						
40130	Transit - Federal Grant	0	268,711	189,013	436,671	131%
41300.001	Transfer from General Fund	0	0	0	109,166	100%
Total Revenue		**0**	**268,711**	**189,013**	**545,837**	**189%**
Total Transit Revenue		**$ 4,026,674**	**$ 3,126,968**	**$ 6,381,765**	**$ 3,990,521**	**-37%**


CITY OF OWENSBORO
KENTUCKY

2025-2026 Budget

Department: 015 General Government **Division: 000 Non-Departmental** **Fund: 001 General**

Program Description

This program provides for the cost of general fund services that are not attributable to any specific department. Fund transfers needed to balance other funds subsidized by the General Fund, e.g. Transit, Recreation, etc. are also included in this program.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Expense						
50100.001	Mtc Buildings	$ 245,039	$ 302,704	$ 273,273	$ 263,680	-4%
50100.010	Mtc Grounds	628,021	694,419	693,870	717,678	3%
50100.029	Mtc Vehicle Wash	770	616	534	389	-27%
50100.030	Mtc Vehicles & Equipment	4,716	2,775	12,994	6,038	-54%
50124	Motor Fuel	2,930	2,868	3,300	3,300	0%
50140.005	Utilities Unallocated	34,799	30,968	39,000	41,000	5%
50140.006	Utilities OMU Fiber	75,515	111,583	128,000	125,000	-2%
50140.007	Utiltiies Sewer	6,516	11,681	15,000	15,000	0%
50200	Advertising	(2,562)	3,576	5,000	6,000	20%
50251	Insurance	400,852	442,012	509,573	490,686	-4%
50255	Misc - Administrative	0	0	215,000	150,000	-30%
50270	Miscellaneous Expense	351,616	99,859	325,000	325,000	0%
50281	Recording Fees	1,293	384	2,500	2,500	0%
50290	Professional/Technical Services	196,017	111,584	271,625	300,000	10%
50400	Neighborhood Advisory Boards	12,614	17,888	19,652	13,000	-34%
50405	Ambulance Subsidy	150,000	150,000	150,000	150,000	0%
50424	Contingencies - Mayor	57,448	50,187	73,015	60,000	-18%
50455	Juvenile Drug Court	53,750	93,750	75,000	75,000	0%
50463	TIF Program-HWY 54	15,000	15,000	15,000	15,000	0%
50464	TIF Program-Downtown	15,000	15,000	15,000	15,000	0%
50490	Pension Fund Hospitalization Insurance	48,765	40,161	45,750	45,900	0%
50495	Pension Spiking Charges	0	0	5,000	0	-100%
50510	Street Lighting	1,675,648	1,688,738	1,805,000	1,865,000	3%
50512	OMU Services	26,500	5,900	242,740	50,000	-79%
51000.003	Capital Replacement Plan	52,502	72,166	78,958	67,562	-14%
51000.007	Capital Land	0	1,944,050	4,939,352	0	-100%
Total Expense		4,052,749	5,907,869	9,959,136	4,802,733	-52%
Transfer						
55000.005	Transfer to Central Dispatch	2,328,883	2,608,422	2,687,238	2,700,826	1%
55000.026	Transfer to Convention Center Operations	912,026	526,324	592,646	301,948	-49%
55000.027	Transfer to Sportscenter	959,428	712,890	704,903	786,369	12%
55000.101	Transfer to Capital Improvement	65,000	4,565,000	100,000	100,000	0%
55000.110	Transfer to DT Riverfront TIF Fund	741,290	861,644	38,119	0	-100%
55000.402	Transfer to Transit	1,349,268	800,332	1,162,355	1,508,241	30%
55000.403	Transfer to Recreational	1,604,015	1,946,032	2,153,598	2,090,632	-3%
55000.406	Transfer to GIS	133,674	147,399	150,250	159,042	6%
55000.502	Transfer to Police & Fire Pension Fund	605,000	294,000	222,000	240,000	8%
55000.901	Transfer to Replacement RWRA	0	2,500,000	0	0	0%
55003	Transfer to OMU	76,995	50,637	2,325,262	0	-100%
Total Transfer		8,775,579	15,012,680	10,136,371	7,887,058	-22%
Total		**$ 12,828,328**	**$ 20,920,548**	**$ 20,095,507**	**$ 12,689,791**	**-37%**

2025-2026 Budget

Department: 072 Community Services - Agencies **Fund: 001 General**

Program Description

This program provides for agency funding of community service providers, e.g. recreational, cultural arts opportunities, and social services, etc., and government agents who provide municipal services, including the Human Relations Commission, Owensboro Metropolitan Planning Commission, GRADD, etc.

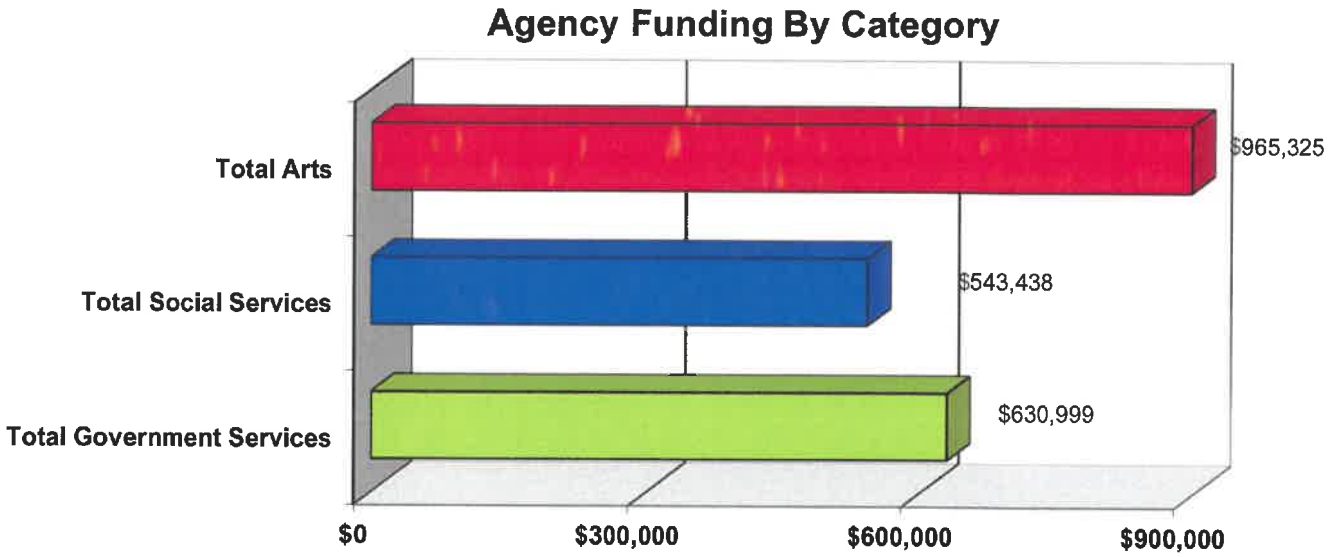
Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	Change %
	ARTS - Division 201					
54000.001	Agency Maintenance	$ 26,721	$ 27,884	$ 45,970	$ 31,699	-31%
54000.002	Black Expo	2,782	2,838	2,895	2,953	2%
54000.503	BGM Utilities	59,936	62,529	65,000	72,000	11%
54000.004	Friday After Five	23,832	24,309	24,795	50,291	103%
54000.050	Miscellaneous Agency Funding	123,172	0	0	0	0%
54000.008	Museum of Fine Art Operations	152,857	155,914	159,032	162,213	2%
54000.808	Capital Repl - Fine Art Museum	14,906	21,696	24,878	21,555	-13%
54000.005	Museum of Science and History	162,923	166,181	169,505	172,895	2%
54000.006	Owensboro Dance Theatre	11,093	11,315	11,541	11,772	2%
54000.009	Owensboro Symphony Orchestra	121,868	123,696	125,551	127,434	1%
54000.010	RiverPark Center	177,827	181,384	585,012	188,712	-68%
54000.011	Theatre Workshop	35,766	36,481	37,211	37,955	2%
54000.012	Western Kentucky Botanical Gardens	24,355	24,842	25,339	25,846	2%
54000.014	Turley Building Maintenance	0	1,466	150,000	60,000	-60%
Total Arts		938,038	840,535	1,426,729	965,325	-32%
	SOCIAL SERVICES - Division 202					
54200.008	Senior Community Center	96,592	96,592	98,524	98,524	0%
54200.808	Capital Repl - Senior Community Center	13,988	17,137	22,147	17,487	-21%
54200.013	Green River Asset Building Coalition	4,761	4,856	4,953	5,000	1%
54200.050	Miscellaneous Agency Funding	375,000	10,000	10,000	0	-100%
54200.024	United Way	408,063	406,224	414,348	422,427	2%
Total Social Services		898,404	534,809	549,972	543,438	-1%

The City and United Way entered into an agreement whereby monies paid to social services agencies previously partially funded directly by the City will be paid to United Way. United Way will determine allocation of funding to those social service agencies.

2025-2026 Budget

Department: 072 Community Services - Agencies **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	Change %
	GOVERNMENT SERVICES - Division 204					
54100.005	Airport	$ 150,370	$ 245,877	$ 188,357	$ 202,076	7%
54100.002	GRADD	92,933	92,935	92,935	92,935	0%
54100.003	Human Relations	77,278	78,824	80,400	82,008	2%
54100.011	ODC Veterans Affairs	1,500	1,500	1,500	1,500	0%
54100.007	OMPC	236,411	236,411	240,332	243,937	2%
54100.009	Sister Cities	8,164	6,003	8,375	8,543	2%
54100.010	Sister Cities - Japanese	0	2,325	0	0	0%
Total Government Services		566,656	663,875	611,899	630,999	3%
	Agencies Total	**$ 2,403,098**	**$ 2,039,219**	**$ 2,588,600**	**$ 2,139,762**	**-17%**



2025-2026 Budget

Department: 075 Community Development Grants **Division: 260-265 and 220-229** **Fund: 022/023 CDBG/HOME**

Program Description

This program provides for capital projects and programs using Federal Community Development Block Grant (CDBG) and HOME Investment Partnerships Program (HOME) Grant funds.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
	Community Development Programs					
40120	Federal Grants	$ 0	$ 0	$ 0	$ 539,100	100%
40140	CD Grant - Current Year	38,783	71,256	1,348,506	0	-100%
40141	CD Grant - Prior Year	25,928	0	0	0	0%
40141.001	CD Grant - Prior Year One Year Ago	155,806	220,548	0	0	0%
40141.002	CD Grant - Prior Year Two Years Ago	156,575	72,337	0	0	0%
40143.003	CD Grant - Prior Year Three Years Ago	12,161	263,583	0	0	0%
40146.001	CARES Act Funding Rental Assistance	222,587	0	0	0	0%
40146.002	CARES Act Funding Small Business Relief	27,500	0	0	0	0%
40351	Rental - City Property	14,300	10,280	14,000	9,000	-36%
40353	Rental - City Property Tax Exempt	0	1,920	0	3,840	100%
41060	Miscellaneous Revenue	8,250	11,472	9,000	9,000	0%
		661,890	**651,397**	**1,371,506**	**560,940**	**-59%**
	Home Rehab Grants					
40120	Federal Grants	0	0	0	267,000	100%
40142	HOME Grants - Current Year	27,259	33,021	1,854,027	0	-100%
40143.001	HOME Grants - Prior Year One Year Ago	0	168,290	0	0	0%
40143.002	HOME Grants - Prior Year Two Years Ago	39,573	145,314	0	0	0%
40143.003	HOME Grants - Prior Year Three Years Ago	30,769	36,600	0	0	0%
40143.004	HOME Grants - Prior Year Four Years Ago	36,416	143,914	0	0	0%
41201	Sale of Capital Assets	45,781	0	150,000	75,000	-50%
		179,797	**527,139**	**2,004,027**	**342,000**	**-83%**
Total Revenue		**$ 841,688**	**$ 1,178,536**	**$ 3,375,533**	**$ 902,940**	**-73%**
Expense						
	Community Development Programs					
52010	CDBG Administration	$ 103,711	$ 111,847	$ 113,566	$ 110,000	-3%
52065	CARES Act Funding Rental Assistance	224,687	0	0	0	0%
52066	CARES Act Funding Small Business Relief	27,500	0	0	0	0%
52067	Rental Assistance	0	2,100	0	0	0%
52068	Monarch NRSA	0	0	0	450,940	100%
		355,898	**113,947**	**113,566**	**560,940**	**394%**
	Projects					
52060	Triplett Twist Area	0	208,973	153,370	0	-100%
52064	Northwest NRSA	305,992	328,480	1,104,570	0	-100%
		305,992	**537,453**	**1,257,940**	**0**	**-100%**
	HOME Rehab Grants					
50240.001	HOME FTB Down Payment Assistance	54,100	49,400	102,598	90,300	-12%
50240.002	HOME CHDO Set-Aside	3,115	0	220,410	150,000	-32%
50240.003	HOME New Home Construction-City Loan	5,392	115,374	150,000	75,000	-50%
50240.004	HOME Agency Subsidy-New Construction	17,500	22,500	899,187	0	-100%
50240.005	HOME New Home Construction-HOME Funds	31,465	462,608	419,967	0	-100%
52050	HOME Administration	27,836	33,021	211,865	26,700	-87%
		139,408	**682,902**	**2,004,027**	**342,000**	**-83%**
Total Expense		**$ 801,298**	**$ 1,334,303**	**$ 3,375,533**	**$ 902,940**	**-73%**

2025-2026 Budget

Department: 073 Economic Development **Division: 000, 203, 206, 500** **Fund: 024 Economic Development**

Function

This fund provides incentives for companies to locate or grow their business in Owensboro. Funding is shared by the City, Greater Owensboro Economic Development Corporation, Daviess County, and the Commonwealth of KY.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40010.001	Property Taxes Real Property Tax	$ 230,971	$ 373,227	$ 736,905	$ 729,010	-1%
40020	Occupational Licenses	319,115	429,537	460,244	506,184	10%
40021	Net Profit Licenses	130,999	95,302	198,340	103,120	-48%
40053.001	Franchise Fees Atmos	279,408	310,920	575,400	500,000	-13%
40053.002	Franchise Fees Kenergy	0	28,708	127,624	240,000	88%
40107	County Contributions - Other	0	9,200	0	0	0%
40170	Interest on Investments	230,186	314,961	200,000	375,000	88%
40030.002	Owensboro Manufacturing	13,918	13,421	13,200	12,945	-2%
40030.003	Unifirst	156,504	190,560	186,500	222,671	19%
40030.004	Kentucky BioProcessing	64,351	61,535	50,760	51,878	2%
40030.005	Toyotetsu	490,780	561,109	486,720	420,119	-14%
40030.006	Metalsa	222,169	163,824	162,240	122,433	-25%
40030.007	US Bank Rent	940,991	940,991	940,980	940,980	0%
40030.008	US Bank	442,692	609,274	494,000	542,766	10%
40030.009	Sazarec	0	0	62,500	25,000	-60%
40030.010	Unique Granite	0	0	6,250	6,250	0%
40030.012	Sazarec - County	0	0	50,000	50,000	0%
40030.013	Owensboro Grain Bioprocessing	0	0	10,000	10,000	0%
40030.014	Specialty Food Group	8,412	4,367	56,250	56,250	0%
41060	Miscellaneous Revenue	0	44,066	42,500	50,000	18%
Total Revenue		**$ 3,530,495**	**$ 4,151,002**	**$ 4,860,413**	**$ 4,964,606**	**-38%**

Department: 073 Economic Development **Division: 000, 203, 206, 500** **Fund: 024 Economic Development**

Function

This fund provides incentives for companies to locate or grow their business in Owensboro. Funding is shared by the City, Greater Owensboro Economic Development Corporation, Daviess County, and the Commonwealth of KY.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Expense						
50255	Misc - Admin	$ 0	$ 274,226	$ 335,775	$ 10,000	-97%
50432	Downtown Contractual Services	25,000	25,000	25,000	25,000	0%
51000.001	Capital Buildings	575,000	0	0	0	0%
53000.025	Centre for Business & Research	156,543	88,068	0	0	0%
53000.028	Greater O'boro Economic Develop	191,434	191,400	220,228	280,876	28%
53000.029	Economic Development	4,826	2,937	25,000	25,000	0%
53000.031	Concrete Parking Lease	105,000	0	0	0	0%
53000.032	Heartland Crossing	404,108	316,124	294,625	334,500	14%
53000.034	Sazarec	0	0	62,500	25,000	-60%
53000.035	Metalsa	0	0	87,500	87,500	0%
53000.036	Unique Granite	0	0	6,250	6,250	0%
53000.038	Hobo Estates	15,298	0	0	0	0%
53000.041	Sazarec - County	0	0	50,000	50,000	0%
53000.046	Owensboro Grain Bioprocessing	0	0	10,000	10,000	0%
53000.047	Specialty Food Group	8,412	4,367	56,250	56,250	0%
53000.048	SYF Properties	62,741	23,433	34,895	31,895	-9%
53000.050	Cedar Hurst	51,651	62,980	60,480	73,920	22%
53000.051	Professional Properties & Construction	46,295	53,723	54,500	0	-100%
53000.052	Unifirst	0	0	12,500	12,500	0%
53000.053	Deer Valley - Bluegrass Crossings	73,573	191,578	315,500	315,500	0%
53000.054	Tom Blue	5,931	10,697	4,480	0	-100%
53000.055	Mallard Landing	8,791	8,859	10,150	10,150	0%
53000.056	Kidron Valley Investments	1,247	0	30,000	28,900	-4%
53000.057	E&S Development	0	3,077	15,364	15,364	0%
53000.058	Big Rivers Electric Corporation	0	88,131	85,000	100,000	18%
53000.059	VAF	0	51,286	53,590	58,590	9%
53000.060	Allen Renfrow	0	403	500	500	0%
53000.061	PPC Fairview	0	68,621	91,770	100,210	9%
53000.062	Deer Valley - Old Hartford	0	0	112,500	112,500	0%
53000.063	Deer Valley - Heatherstone	0	0	112,500	112,500	0%
53000.064	Crandall's Pass	0	0	13,760	13,760	0%
53000.064	Sonic Drive-In	0	0	0	15,025	100%
53000.066	Bell Bank	0	0	0	15,000	0%
53001.001	Northwest Incentives	159,035	119,862	696,586	0	-100%
53001.002	Downtown Incentives	40,319	64,209	125,000	100,000	-20%
53002	Airport Flight Training	6,304	0	0	0	0%
53003	Workforce Development/Re-entry Program	52,500	17,500	140,000	70,000	-50%
53004	Bluegrass Initiative	0	100,000	50,000	50,000	0%
53005	You Decide KY	0	15,000	15,000	0	-100%
53006	YMCA Childcare	0	0	333,000	0	-100%
53007	Massie Property	0	9,200	211,750	0	-100%
Total		1,994,009	1,790,683	3,751,953	2,146,690	-66%
55000.010	Transfer to Debt Service	1,185,799	1,186,387	1,187,063	1,196,822	-61%
Total Expense		**$ 3,179,809**	**$ 2,977,070**	**$ 4,939,016**	**$ 3,343,512**	**-65%**

All or a portion of the Transfer to Debt Service may be used to finance a transfer to Economic Development Properties in support of Economic Development.

2025-2026 Budget

Departments: 000, 001 & 500 **Divisions: 011,102 & 205** **Fund 026: Convention Center Operations**

Function

This fund accounts for revenue and expenses of Convention Center operations.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40011.001	Transient Room Tax Hotel	$ 159,213	$ 233,958	$ 255,000	$ 248,000	-3%
40011.002	Transient Room Tax Broker	5,412	15,515	15,000	18,000	20%
40170	Interest on Investments	751,029	986,682	600,000	768,000	28%
41060	Miscellaneous Revenue	78,445	225,502	0	0	0%
41200	Auction Proceeds	612	0	0	0	0%
		994,711	1,461,656	870,000	1,034,000	19%
40107	Transfer from Fiscal Court	292,029	290,747	280,000	290,000	4%
41300.001	Transfers from General Fund	912,026	526,324	592,646	301,948	-49%
41301.026	Operating Transfer from Convention Ctr	3,160,072	3,841,793	3,828,626	3,788,075	-1%
		4,364,127	4,658,864	4,701,272	4,380,023	-7%
Total Revenue		**$ 5,358,838**	**$ 6,120,521**	**$ 5,571,272**	**$ 5,414,023**	**-3%**
Expense						
	Global Spectrum					
50223	Management Fee	$ 151,274	$ 153,215	$ 152,381	$ 156,590	3%
50224	Incentive	0	377,401	204,864	120,648	-41%
Total Global Spectrum		151,274	530,616	357,245	277,238	-22%
	Convention Center					
50100.010	Mtc Grounds	122,214	110,501	119,412	123,500	3%
50125	Non-Capitalized Equipment	41,350	10,208	151,447	32,601	-78%
50131	Computer Equipment	14,294	3,424	4,600	9,000	96%
50140.001	Utilities OMU	121,724	137,050	140,000	145,000	4%
50251	Insurance	49,570	52,096	53,660	64,493	20%
50270	Miscellaneous Expense	10,782	(79,937)	0	0	0%
51000.003	Capital Replacement Plan	400,331	462,676	561,790	379,955	-32%
51000.005	Capital Equipment	(1)	0	267,392	161,000	-40%
51025	Depreciation Expense	46,696	56,761	0	0	0%
55001.026	Operating Transfer to Convention Ctr	3,271,844	3,701,744	4,050,099	4,108,414	1%
Total Convention Center		4,078,805	4,454,523	5,348,400	5,023,963	-6%
55000.010	Transfer to Debt Service	106,232	105,733	105,623	112,822	7%
Total Expense		**$ 4,336,312**	**$ 5,090,872**	**$ 5,811,268**	**$ 5,414,023**	**-7%**

2025-2026 Budget

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund 027: Sportscenter Operations**

Function

This fund accounts for the revenue and expenses of Sportscenter operations.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40170	Interest on Investments	$ 16,215	$ 30,794	$ 20,000	$ 21,000	5%
41060	Miscellaneous Revenue	24,465	0	0	0	0%
41200	Auction Proceeds	1,551	0	0	0	0%
41201	Sale of Capital Assests	1,405	0	0	0	0%
41300.001	Transfer from General Fund	959,428	712,890	704,903	786,369	12%
41301.027	Operating Transfer from Sportscenter	1,026,743	994,149	1,086,417	1,038,306	-4%
Total Revenue		**$ 2,029,807**	**$ 1,737,833**	**$ 1,811,320**	**$ 1,845,675**	**2%**
Expense						
	Global Spectrum					
50224	Incentive	$ 0	$ 75,877	$ 57,883	$ 20,422	-65%
50228	Management Fee	67,734	66,962	65,306	67,110	3%
Total Global Spectrum		67,734	142,839	123,189	87,532	-29%
	Sportscenter					
50100.001	Mtc Buildings	8,877	7,252	9,569	8,932	-7%
50100.010	Mtc Grounds	8,991	6,892	6,892	7,319	6%
50125	Non-Capitalized Equipment	0	6,630	11,884	10,547	-11%
50131	Computer Equipment	1,860	0	0	0	0%
50251	Insurance	10,673	11,216	11,553	13,886	20%
50270	Miscellaneous Expense	0	47,174	0	0	0%
51000.003	Capital Replacement Plan	137,423	169,016	233,477	197,058	-16%
51000.005	Capital Equipment	0	0	168,907	26,000	-85%
51025	Depreciation Expense	51,531	81,192	0	0	0%
55001.027	Operating Transfer to Sportscenter	1,254,662	1,161,688	1,451,726	1,494,401	3%
Total Sportscenter		1,474,017	1,491,060	1,894,008	1,758,143	-7%
Total Expense		**$ 1,541,751**	**$ 1,633,899**	**$ 2,017,197**	**$ 1,845,675**	**-9%**

2025-2026 Budget

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund: 103 Downtown Revitalization**

Function

This fund account for the revenue and debt service for downtown revitalization.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40050	Insurance Premium License Fees	$ 4,140,701	$ 4,626,818	$ 4,400,000	$ 5,240,000	19%
40170	Interest on Investments	49,743	63,364	48,000	72,000	50%
Total Revenue		**$ 4,190,444**	**$ 4,690,183**	**$ 4,448,000**	**$ 5,312,000**	**19%**
Expense						
55000.010	Transfer to Debt Service	$ 4,334,053	$ 4,337,256	$ 4,338,297	$ 4,306,472	-1%
Total Expense		**$ 4,334,053**	**$ 4,337,256**	**$ 4,338,297**	**$ 4,306,472**	**-1%**

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund: 109 Gateway Commons TIF**

Program Description

This fund accounts for the revenues and expenses of the Gateway Commons Tax Increment Financing Project.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40072.001	Local Property Tax	$ 206,015	$ 239,892	$ 230,000	$ 263,500	15%
40072.002	Local Occupational License Fee	152,873	193,776	130,000	165,000	27%
40072.003	Local Net Profit License Fee	32,654	15,956	30,000	26,000	-13%
40073.001	State Property Tax	72,753	45,023	72,000	65,000	-10%
40073.002	State Withholding Tax	340,330	262,387	275,000	275,000	0%
40073.003	State Sales Tax	1,200,091	1,262,064	1,000,000	1,230,000	23%
40170	Interest on Investments	10,503	(1,658)	0	0	0%
Total Revenue		**$ 2,015,218**	**$ 2,017,438**	**$ 1,737,000**	**$ 2,024,500**	**17%**
Expense						
50130	General Administration	$ 32,351	$ 14,199	$ 34,740	$ 40,490	17%
53000.049	Econ Dev - G W Development	1,030,393	1,160,712	1,106,469	1,289,607	17%
55000.001	Transfer To General Fund	207,266	90,448	221,294	257,921	17%
55000.903	Transfer To RWRA Debt Service	348,748	153,067	374,497	436,482	17%
Total Expense		**$ 1,618,759**	**$ 1,418,426**	**$ 1,737,000**	**$ 2,024,500**	**17%**

2025-2026 Budget

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund: 110 Downtown Riverfront TIF**

Program Description

This fund accounts for the revenues and expenses of the Downtown Riverfront Tax Increment Financing Project.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40072.001	Local Property Tax	$ 17,127	$ 49,589	$ 40,000	$ 54,000	35%
40072.002	Local Occupational License Fee	317,839	367,152	400,000	560,000	40%
40072.003	Local Net Profit License Fee	10,852	101,631	80,000	69,000	-14%
40073.001	State Property Tax	18,188	16,555	18,000	19,000	6%
40073.002	State Withholding Tax	323,286	614,985	560,000	870,000	55%
40073.003	State Sales Tax	201,244	394,522	300,000	175,000	-42%
40170	Interest on Investments	(4,835)	(2,885)	0	0	0%
Total		883,701	1,541,549	1,398,000	1,747,000	25%
41300.001	Transfer from General Fund	741,290	861,644	38,119	0	-100%
Total Revenue		**$ 1,624,991**	**$ 2,403,193**	**$ 1,436,119**	**$ 1,747,000**	**22%**
Expense						
50130	General Administration	$ 6,916	$ 10,367	$ 27,960	$ 34,940	25%
Total		6,916	10,367	27,960	34,940	25%
55000.010	Transfer To Debt Service	1,410,078	1,409,140	1,408,159	1,418,058	1%
Total Expense		**$ 1,416,994**	**$ 1,419,507**	**$ 1,436,119**	**$ 1,452,998**	**1%**

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund: 111 ARPA Funds**

Program Description

This fund accounts for the revenues and expenses of the Federal American Rescue Plan Act funding.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40170	Interest on Investments	$ 557,763	$ 864,707	$ 0	$ 0	0%
Total Revenue		**$ 557,763**	**$ 864,707**	**$ 0**	**$ 0**	**0%**
Expense						
51000.008	Capital Land Improvements	$ 0	$ 1,658,737	$ 3,148,117	$ 0	-100%
55000.001	Transfer to General Fund	0	7,774,176	713,166	0	-100%
Total Expense		**$ 0**	**$ 9,432,913**	**$ 3,861,283**	**$ 0**	**-100%**

2025-2026 Budget

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund: 112 Tourist & Convention Fund**

Function

This fund provides for the revenues and expenses of the Tourist & Convention Fund.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40011.001	Transient Room Tax Hotel	$ 477,638	$ 720,620	$ 765,000	$ 744,000	-3%
40011.001	Transient Room Tax Broker	16,235	46,544	45,000	55,000	22%
40170	Interest on Investments	(4,648)	17,321	0	18,000	100%
Total		489,225	784,484	810,000	817,000	1%
41300.102	Transfers from YCV	0	692,480	589,256	582,454	-1%
Total Revenue		**$ 489,225**	**$ 1,476,964**	**$ 1,399,256**	**$ 1,399,454**	**0%**
Expense						
55000.010	Transfer to Debt Service	$ 0	$ 1,382,456	$ 1,399,256	$ 1,398,124	0%
Total Expense		**$ 0**	**$ 1,382,456**	**$ 1,399,256**	**$ 1,398,124**	**0%**

2025-2026 Budget

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund: 113 Opioid Settlement Fund**

Function

This fund accounts for the revenues and expenses of the Opioid Settlement.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40170	Interest on Investments	$ (374)	$ 10,563	$ 6,000	$ 9,000	50%
41060	Miscellaneous Revenue	236,453	245,816	48,740	111,142	128%
Total Revenue		**$ 236,079**	**$ 256,378**	**$ 54,740**	**$ 120,142**	**119%**
Expense						
50270	Miscellaneous Expense	$ 0	$ 6,250	$ 54,740	$ 50,000	-9%
Total Expense		**$ 0**	**$ 6,250**	**$ 54,740**	**$ 50,000**	**-9%**

2025-2026 Budget

Department: 041,042,052,070 & 075 **Division: 500 Projects** **Fund: 216 Grant Fund**

Function

This fund accounts for grant funds received by various departments of the City.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40120	Federal Grants	$ 0	$ 0	$ 128,052	$ 0	-100%
40121	State Grants	0	18,401	294,750	0	-100%
Total Revenue		**$ 0**	**$ 18,401**	**$ 422,802**	**$ 0**	**-100%**
Expense						
	Non Departmental					
50290	Professional/Technical Services	$ 0	$ 18,401	$ 211,750	$ 0	-100%
		0	18,401	211,750	0	-100%
	Police					
51000.005	Capital Equipment	0	0	43,749	0	-100%
		0	0	43,749	0	-100%
	Fire					
50323	Training	0	0	8,000	0	-100%
		0	0	8,000	0	-100%
	Parks					
50001.003	Salaries Outside Agency	0	0	12,093	0	-100%
50110.001	Supplies Agricultural	0	0	50,460	0	-100%
50110.005	Supplies Office	0	0	330	0	-100%
50110.007	Supplies Technical	0	0	11,500	0	-100%
50127	Postage	0	0	1,120	0	-100%
50290	Professional/Technical Services	0	0	8,800	0	-100%
51000.008	Capital Land Improvements	0	0	75,000	0	-100%
		0	0	159,303	0	-100%
Total Expense		**$ 0**	**$ 18,401**	**$ 422,802**	**$ 0**	**-100%**

2025-2026 Budget

Department: 001,016, & 017 **Division: 001 Administration** **Fund: 301 Insurance**

Function

Established to account for City health, workers' compensation, and unemployment insurance programs.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40170	Interest	$ 353,352	$ 406,466	$ 300,000	$ 300,000	0%
41060	Miscellaneous Revenue	0	1,160	0	0	0%
41051	Health - City	4,424,276	4,166,923	4,427,264	5,852,885	32%
41050	Health - Employee	971,603	943,351	959,487	958,039	0%
41053	Workers Compensation	729,337	658,583	745,614	804,536	8%
41052	Unemployment	103,953	117,500	104,531	108,112	3%
Total Revenue		**$ 6,582,521**	**$ 6,293,982**	**$ 6,536,896**	**$ 8,023,572**	**23%**
Expense						
	Unemployment					
50010.002	Benefits	$ 6,792	$ 1,434	$ 20,000	$ 20,000	0%
Total Unemployment		6,792	1,434	20,000	20,000	0%
	Health					
50010.004	Benefits	4,921,188	4,337,791	5,077,627	5,073,992	0%
50251	Insurance	759,231	849,020	990,514	1,176,989	19%
50290	Professional/Technical	426,988	391,549	357,347	498,430	39%
50340	Wellness Benefit	164,254	155,741	180,000	182,000	1%
Total Health		6,271,661	5,734,101	6,605,488	6,931,411	5%
	Workers Compensation					
50010.007	Benefits	358,728	842,460	450,000	500,000	11%
50251	Insurance	237,781	251,911	262,250	303,825	16%
50290	Professional/Technical	23,610	31,879	30,000	28,000	-7%
Total Workers Compensation		620,119	1,126,250	742,250	831,825	12%
Total Expense		**$ 6,898,572**	**$ 6,861,785**	**$ 7,367,738**	**$ 7,783,236**	**6%**

2025-2026 Budget

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund: 502 Police & Fire Pension Fund**

Function

This fund accounts for the revenues and expenses of the Police and Fire Pension Fund.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40170	Interest on Investments	$ 20,580	$ 25,156	$ 12,000	$ 9,000	-25%
41072	Restitution	3,923	6,339	3,000	0	-100%
41200	Auction Proceeds	4,073	391	4,000	0	-100%
41300.001	Transfer from General Fund	605,000	294,000	222,000	240,000	8%
Total Revenue		**$ 633,576**	**$ 325,886**	**$ 241,000**	**$ 249,000**	**3%**
Expense						
50010.009	Benefits Pensions Paid-City	$ 572,205	$ 473,467	$ 450,000	$ 450,000	0%
50270	Miscellaneous Expense	153	5,526	6,000	170	-97%
Total Expense		**$ 572,358**	**$ 478,993**	**$ 456,000**	**$ 450,170**	**-1%**


CITY OF OWENSBORO
KENTUCKY

MUNICIPAL DEBT DISCUSSION

The City of Owensboro, Kentucky, issues and incurs debt in order to fund capital improvement projects, purchase major capital equipment & facilities, and respond to other special funding needs. Total municipal debt outstanding at June 30, 2024 is $141,226,690 with maturities extending through the year 2043.

Summary of Changes in General Long-Term Debt and Revenue Bonds Payable
Year Ended June 30, 2024

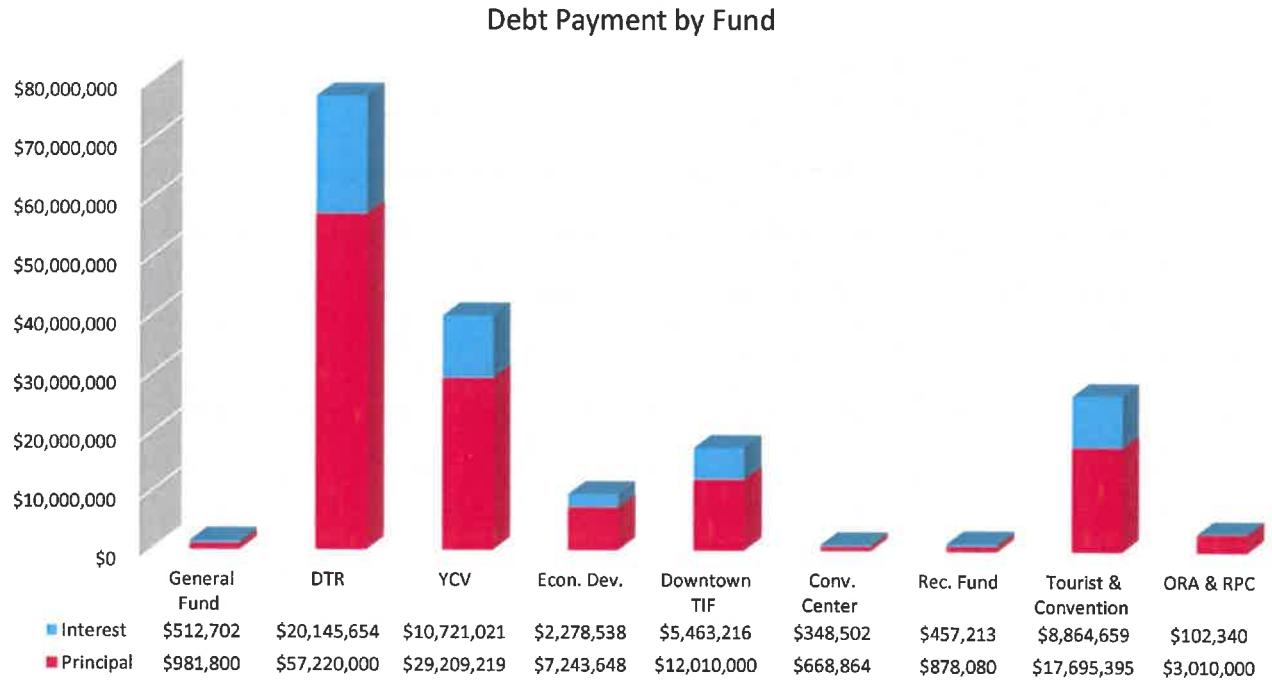
	Balance 6/30/2023	Additions	Reductions	Balance 6/30/2024	Due Within One Year
Governmental activities					
Bonds and loans payable:					
General obligation bonds:					
Series 2013A	$ 15,605,000	$ 0	$ (585,000)	$ 15,020,000	$ 615,000
Series 2013B	5,122,829	0	(443,571)	4,679,258	457,079
Series 2013C	3,570,000	0	(310,000)	3,260,000	320,000
Series 2014 Refunding	2,320,000	0	(290,000)	2,030,000	300,000
Series 2014B	5,920,000	0	(2,910,000)	3,010,000	3,010,000
Series 2016A Refunding	745,000	0	(240,000)	505,000	250,000
Series 2016B Refunding	905,000	0	(175,000)	730,000	175,000
Series 2016C	1,885,000	0	(125,000)	1,760,000	125,000
Series 2016D	7,835,000	0	(435,000)	7,400,000	460,000
Series 2019A Refunding	3,930,000	0	(245,000)	3,685,000	250,000
Series 2019B Refunding	2,865,000	0	(335,000)	2,530,000	340,000
Series 2019C Refunding	15,615,000	0	(680,000)	14,935,000	700,000
Series 2019D Refunding	1,505,000	0	(175,000)	1,330,000	180,000
Series 2019E Refunding	31,325,000	0	(1,360,000)	29,965,000	1,385,000
Series 2023A	33,580,000	0	(1,130,000)	32,450,000	1,175,000
Loan payable:					
KIA A07-04	14,446,076	0	(1,191,440)	13,254,636	1,191,440
KIA A15-36	2,699,843	0	(178,943)	2,520,900	178,943
	149,873,748	0	(10,808,954)	139,064,794	11,112,462
Less deferred amounts:					
For issuance premiums	1,699,171	0	(169,295)	1,529,876	0
For issuance discounts	(180,568)	0	15,269	(165,299)	0
Total Governmental	151,392,351	0	(10,962,980)	140,429,371	11,112,462
Business-type activities:					
Bonds payable:					
General obligation bonds:					
Series 2013B	892,171	0	(81,429)	810,742	82,921
Less deferred amounts:					
For issuance discounts	(14,915)	0	1,492	(13,423)	0
Total Business-type	877,256	0	(79,937)	797,319	82,921
Bonds & loans payable net of deferred amounts	$ 152,269,607	$ 0	$ (11,042,917)	$ 141,226,690	$ 11,195,383

Internal Service funds predominantly serve the Governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. For governmental activities, compensated absences are liquidated by the General Fund. For business-type activities, compensated absences are liquidated by the respective Enterprise fund.

Annual Debt Requirements

The annual requirements to amortize long-term debt (excluding compensated absences which have indefinite maturity) as of June 30, 2024, are as follows:

									Total Debt Service	
Fiscal Year	General Fund	DTR	YCV	Economic Development	Downtown TIF	Convention Center	Tourist & Convention	Recreational Fund	City of Owensboro	Reimbursed by ORA and RPC
2025	400,836	4,338,296	3,139,836	1,197,716	1,422,024	113,017	1,399,256	148,335	12,159,316	3,112,340
2026	396,893	4,306,471	3,142,309	1,196,821	1,418,057	112,821	1,398,124	148,078	12,119,575	-
2027	130,481	4,297,496	3,145,681	1,185,784	1,424,282	113,368	1,398,803	148,795	11,844,690	-
2028	131,229	4,305,653	3,147,290	1,192,636	1,420,431	113,001	1,398,350	148,313	11,856,903	-
2029	132,214	4,296,953	2,952,115	1,194,314	1,421,818	113,376	1,396,766	148,806	11,656,361	-
2030	133,585	4,291,759	2,955,859	1,182,945	1,424,493	112,838	1,396,879	148,099	11,646,456	-
2031	56,451	4,289,990	2,645,286	1,191,291	1,426,723	113,042	1,398,577	148,367	11,269,727	-
2032	56,439	4,300,621	2,642,579	592,682	1,426,866	113,016	1,398,916	148,334	10,679,453	-
2033	56,375	4,291,078	2,638,797	587,998	1,420,261	112,889	1,397,898	148,166	10,653,461	-
2034	-	4,297,013	2,636,111	-	1,210,594	-	1,398,350	-	9,542,067	-
2035	-	4,298,050	1,965,797	-	1,211,019	-	1,397,332	-	8,872,198	-
2036	-	4,303,513	1,298,494	-	1,209,825	-	1,397,671	-	8,209,503	-
2037	-	4,297,763	1,184,391	-	1,036,822	-	1,396,426	-	7,915,402	-
2038	-	4,303,169	1,071,574	-	-	-	1,396,426	-	6,771,169	-
2039	-	4,298,056	1,072,442	-	-	-	1,397,558	-	6,768,056	-
2040	-	4,304,775	1,074,092	-	-	-	1,399,708	-	6,778,575	-
2041	-	4,295,463	1,072,095	-	-	-	1,397,105	-	6,764,663	-
2042	-	3,162,788	1,073,050	-	-	-	1,398,350	-	5,634,188	-
2043	-	1,086,750	1,072,442	-	-	-	1,397,558	-	3,556,750	-
Total	$ 1,494,502	$ 77,365,654	$ 39,930,240	$ 9,522,186	$ 17,473,216	$ 1,017,366	$ 26,560,054	$ 1,335,293	$ 174,698,511	$ 3,112,340



Types of Municipal Debt

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of various public projects in the City. These bonds are direct obligations and pledge the full faith and credit of the government. Certain issues are subject to optional redemption prior to maturity.

The general obligation bonds were issued to provide funds for the following projects:

Series:	Projects Funded:	Funded by:
Series 2013A	Downtown Revitalization	Downtown Revitalization
Series 2013B	Various downtown projects	General Fund, Economic Development, Downtown Revitalization, RPC, Rec. Fund
Series 2013C	Phase III construction of US Bank building	Economic Development (lease payment reimbursed by US Bank)
Series 2014	Riverwall and Public Works Building expansion	YCV & General Fund
Series 2014B	Riverport project	Owensboro Riverport
Series 2016A	Roads, Stormwater Improvements & Public Parks	General Fund
Series 2016B	Edge Ice Arena	YCV
Series 2016C	Bluegrass Music Hall of Fame & Museum construction	Downtown TIF
Series 2016D	Parking Garage	Downtown TIF
Series 2019A	Transportation projects	General Fund
Series 2019B	Phase I construction of US Bank building	Downtown Revitalization
Series 2019C	Downtown Redevelopment and Revitalization	Downtown Revitalization
Series 2019D	Phase II construction of US Bank building	Economic Development (lease payment reimbursed by US Bank)
Series 2019E	Downtown Revitalization	Downtown Revitalization
Series 2023A	Sportsplex, Fire Projects	TRT & YCV

Loans Payable

Loans are payable to Kentucky Infrastructure Authority for Federally Assisted Wastewater Revolving loans.

Financial Impact of Municipal Debt on the Operating Budget

All future debt service payments must come from operating funds. As a result, debt service requirements are an important consideration when preparing the annual operating budget. Less than 1% of the General Fund budget is expended for debt service. This currently has no impact on the City's operating budget, and it should have little effect in the future.

Legal Debt Margin Determination

The following table shows the City's legal debt limit pursuant to Section 158 of the Commonwealth of Kentucky Constitution for the year ended June 30, 2024.

Legal Debt Margin Calculation for Fiscal Year 2023-2024

Net assessed value	$4,568,136,055
Add back: exempt real property	266,774,500
Total assessed value	4,834,910,555
Debt limit - 10% of total assessed value[1]	483,491,056
Amount of debt applicable to debt limit:	
Total general bonded debt	139,875,536
Less: Revenue Bonds	-
Loan Payable	(15,775,535)
Amount set aside for repayment of general obligation bonds	-
Total debt applicable to limitation	124,100,001
Legal debt margin	$359,391,055

[1]Section 158 of the Commonwealth of Kentucky Constitution states:

"Cities, towns, counties, and taxing districts shall not be incur indebtedness to an amount exceeding the following maximum percentages on the value of the taxable property therein, to be estimated by the last assessment previous to the incurring of the indebtedness: Cities having a population of fifteen thousand or more, ten percent (10%); cities having a population of less than three thousand, three percent (3%); and counties and case of taxing districts, two percent (2%), unless in case of emergency, the public health or safety should so require. Nothing shall prevent the issues of renewal bonds, or bonds to fund the floating indebtedness of any city, county, or taxing district. Subject to the limits and conditions set forth in this section and elsewhere in this Constitution, the General Assembly shall have the power to establish additional limits on indebtedness and conditions under which debt may be incurred by cities, counties, and taxing districts."

2025-2026 Budget

Department: 011 Debt Service **Division: 000 Non-Departmental** **Fund: 001 General**

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Expense						
55000.010	Transfer to Debt Service	$ 397,627	$ 396,633	$ 407,143	$ 406,894	0%
Total Expense		**$ 397,627**	**$ 396,633**	**$ 407,143**	**$ 406,894**	**0%**

	Detail:		
50452	Issuance of Debt	$ 10,000	$ 10,000
56000.024	BGM, Tennis, Skatepark	52,747	56,342
56000.026	Public Works	71,646	72,802
56000.028	Refunding 2006 - Roads, Stormwater, Public Parks Improvements	272,750	267,750
		$ 407,143	$ 406,894

Department: 011 Debt Service **Division: 000 Non-Departmental** **Fund: 010 Debt Service**

Function

This fund provides for annual debt and interest payments toward the City's outstanding debt of $141 million. Payments (operating transfers) from various City funds and civic organizations finance this program. The City's legal Constitutional debt limit is $483 million. The City's latest bond rating from Moody's Investor Services is A1.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40170	Interest on Investments	$ 2,118	$ 2,840	$ 0	$ 0	0%
41202	Issuance of Debt	0	0	10,000	10,000	0%
41300.801	Transfer from Riverport	281,515	195,685	3,112,340	0	-100%
41300.806	Transfer from RiverPark Maintenance	60,000	60,000	60,001	0	-100%
		343,633	258,525	3,182,341	10,000	-100%
41300.001	Transfer from General Fund	397,627	396,633	397,143	396,894	0%
41300.024	Transfer from Economic Development	1,185,799	1,186,387	1,187,063	1,196,822	1%
41300.026	Transfer from Convention Center Operations	106,232	105,733	105,623	112,822	7%
41300.110	Transfer from Downtown Riverfront TIF	1,410,078	1,409,140	1,408,159	1,418,058	1%
41300.102	Transfer from Your Community Vision	2,065,618	3,133,988	3,139,837	3,142,310	0%
41300.103	Transfer from Downtown Revitalization	4,334,053	4,337,256	4,338,297	4,306,472	-1%
41300.112	Transfer from Tourist & Convention	0	1,382,456	1,399,256	1,398,124	0%
41300.403	Transfer from Recreational	139,430	138,774	138,629	148,078	7%
		9,638,837	12,090,367	12,114,007	12,119,580	0%
Total Revenue		**$ 9,982,470**	**$ 12,348,892**	**$ 15,296,348**	**$ 12,129,580**	**-21%**
Expense						
50452	Issue Costs	$ 0	$ 0	$ 10,000	$ 10,000	0%
56000.010	Debt KIA Projects	1,594,667	1,591,949	1,589,201	1,586,422	0%
56000.023	Debt Downtown Revitalization 2013A	1,117,396	1,119,996	1,120,747	1,084,997	-3%
56000.024	Debt Various Projects	711,004	707,944	707,194	691,307	-2%
56000.025	Debt US Bank Building #3	429,064	426,744	428,994	430,194	0%
56000.026	Debt Riverwall and Public Works Building	350,556	357,081	358,232	364,007	2%
56000.027	Debt Riverport Authority	3,101,515	3,106,915	3,112,340	0	-100%
56000.028	Debt Roads, Stormwater, Public Parks Improv.	274,400	272,350	272,750	267,750	-2%
56000.029	Debt Ice Rink	190,506	195,556	190,307	191,807	1%
56000.030	Debt Bluegrass Music Museum & Hall of Fame	175,788	177,188	173,438	175,938	1%
56000.031	Debt Parking Garage	703,800	702,550	705,175	704,075	0%
56000.033	Debt Transportation Projects - Refinance BAN	331,305	331,455	331,505	326,505	-2%
56000.034	Debt US Bank Building #1 - Refinance	394,264	396,839	394,245	396,483	1%
56000.035	Debt Downtown Revitalization 2011 - Refinance	1,134,044	1,131,588	1,133,738	1,135,363	0%
56000.036	Debt US Bank Building #2 - Refinance	209,431	210,606	211,669	207,619	-2%
56000.037	Debt Downtown Revitalization 2012 - Refinance	2,082,613	2,086,013	2,083,813	2,086,113	0%
56000.038	Debt Sportsplex, Fire Training, Various Other	0	2,443,351	2,473,000	2,471,000	0%
Total Expense		**$ 12,800,352**	**$ 15,258,124**	**$ 15,296,348**	**$ 12,129,580**	**-21%**

CITY OF OWENSBORO

2025-2030
CAPITAL IMPROVEMENT PROGRAM



May 20, 2025

Issued by:
Angela Waninger
Director of Finance & Support Services

INTRODUCTION

The proposed 2025-2030 Capital Improvement Program (CIP) totals $39,947,695. In 2025-26, $7,938,363 is budgeted through Fund 102 YCV and $100,000 is budgeted through Fund 101 Capital Projects. To ensure capital projects funding, the City Commission instituted a program entitled “Your Community Vision” dedicated to funding present and future capital projects. This defined funding source helps to assure consistent long-range funding into the future and enables planning of future projects years in advance.

2025-2030 CAPITAL IMPROVEMENT PROGRAM

The Your Community Vision Fund is the major source of funding for the current five-year CIP program. This CIP concentrates on areas most important to our citizens and the City commission – stormwater maintenance, public safety, streets, general improvements, and parks. With the additional .33% occupational and net profit tax increase as a funding source, the City is able to maintain its commitment to these projects, while committing to a wider range of capital projects in the near future. The CIP also includes the Capital Projects Fund and Capital Replacement Fund.

DEFINITIONS

A CIP is a comprehensive five-year plan of proposed capital improvement projects. Proposed capital improvements or projects are purchases or construction of capital assets. For a project to be considered, it must fall within the following definition of a CIP project:

- ◊ projects or deliverables that are either furnished, designed or constructed;
- ◊ projects that substantially extend the life of existing capital items or infrastructure;
- ◊ studies or analyses that could lead to the design and construction of CIP projects; and
- ◊ a minimum cost of $10,000.

Capital improvements include infrastructure, parks, land acquisition, public facilities, public safety and transportation.

PROJECT CATEGORIES

Capital projects fall within one of five categories. The categories are conducive to small group meetings with project sponsors and staff members from any department with project involvement, and assist in the development of a CIP. The categories are as follows:

General Improvements	This category provides the most variety of highly visible CIP projects. It includes those projects that are not included in the other four categories.
Public Safety Improvements	This category provides funding for projects related to the public safety arena, in particular, the Police and Fire Departments.
Street Improvements	This category provides for projects related to street improvements. They involve such improvements as construction of roadway, reconstruction, widening, signalization, and right-of-way acquisition.
Park Improvements	This category provides for projects related to the provision of parks and recreation facilities, such as the softball complex, pools, golf courses or parks land improvements.
Stormwater Improvements	This category provides for projects related to the improvement of the stormwater system. These include a Stormwater Drainage Master Plan, water inlet and pipeline reconstruction, and concentrated and significant efforts to clean and improve pipelines and drainage ditches in the community.

PRIORITIZATION

The City commission and staff review various projects for funding and prioritize according to need and importance to achieving the City’s vision. Considerations used in prioritizing projects are health and safety needs, maintenance of existing capital items, replacement of equipment required in City operations, improving efficiencies, reducing future expenditures, enhancing economic development and improving quality of life. This year the priorities were determined to be stormwater improvements and sidewalks.

PROJECT FINANCING

The CIP should reflect the priority plan for implementation of capital projects approved by the Commission. A CIP is a comprehensive five-year plan of implementing proposed capital projects which identifies priorities as to need, timing, cost, and method of financing during the next five years. The first year of a five-year CIP is adopted as the current year Capital Budget. The five-year plan is updated each year.

Needs are established through the process of developing a comprehensive plan that involves professional staff members representing each department and the public benefit. Small group meetings are used to discuss, properly scope out and prioritize projects, fostering teambuilding, improved communications, and coordination between departments. These groups continue to meet as necessary to update priorities, scheduling and funding needs.

The Capital Projects Revenue Summary highlights the financing available to fund the 2025-2030 CIP. The Capital Projects Expenditure Summary lists each project within the 2025-2030 CIP. A description of each project by category follows the Fund 101 Capital Projects and Fund 102 YCV budget pages. The description pages are by category and include the project contact, description, budget, and impact on the general fund operating budget.

YOUR COMMUNITY VISION

Your Community Vision is a program designed by City staff to create a permanent source of capital funding. Funding for this program is created by a .33% increase in the occupational and net profit taxes that will generate over $7 million annually. This revenue will allow the City to continue to address stormwater and street needs, as well as provide the necessary funding for future capital projects.

Your Community Vision addresses five vital areas, as well as other necessary projects. Those areas are:

1. Stormwater maintenance and stormwater projects
2. Sidewalk and median programs
3. Public safety
4. Transportation
5. Parks and Recreation

STORMWATER

Stormwater and street improvements are a high priority for City staff and the community. This CIP focuses on pressing stormwater needs and addresses stormwater capital projects in order of necessity.

SIDEWALKS AND MEDIANS

Sidewalk and median repair is an ongoing project enhancing the appearance of the City and make repairs to existing sidewalks and medians to increase public safety.

PUBLIC SAFETY

The community benefits from various public safety projects paid for with YCV funds. Emergency responders work in a dynamic environment. Updated facilities with modern amenities and technology help the City’s personnel better serve our citizens and community partners.

TRANSPORTATION

This category allows the City to address multiple areas of importance concerning transportation, including but not limited to streets, intersections, lighting, and public transportation.

PARKS AND RECREATION

Owensboro wants to ensure its citizens and visitors enjoy state-of-the-art parks facilities. The Parks Master Plan is within phase three of the six phases, which is the analysis of all the community engagement. The initial phase started

back in February 2023, with the implementation of the plan beginning in 2024. This plan is a ten-year roadmap for managing and enhancing park and recreation services. The City of Owensboro has a strong commitment to provide fair and just access to high-quality parks, green space, recreation facilities and programs for all members of the community. The City has added additional tennis courts at Merchant Centre Court and began construction of pickleball courts at Ben Hawes Park.

CAPITAL PROJECTS

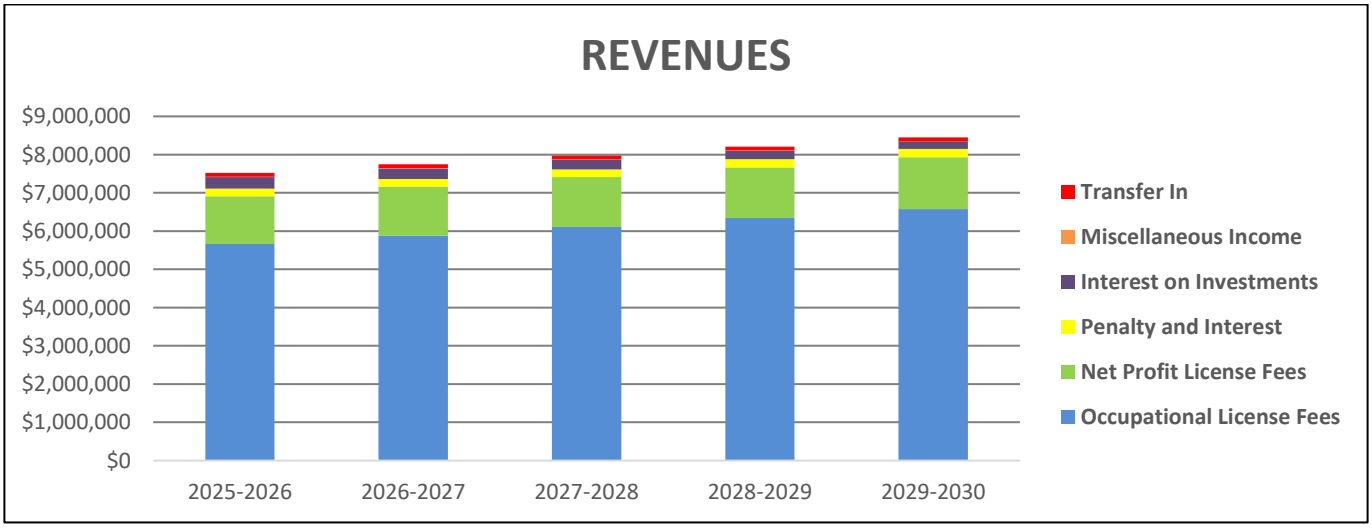
The Capital Projects fund accounts for the acquisition of, issuance of debt for or construction of capital assets acquired outside YCV designated funding. The 2025-26 Capital Projects budget contains funding for miscellaneous projects. The new Walter Freeman Fire Training Center was completed; and construction began on the indoor sports facility, Fire Station #3 replacement and senior center during 2024-25. Renovations were also started on Fire Staton #1.

FLEET AND FACILITIES REPLACEMENT PLAN

In addition to the CIP plan, the City implemented an all-City Fleet and Facilities Replacement Plan in 1998-99 to relieve individual City departments of the need to place many capital items and large maintenance items in their yearly budgets. It also relieved the City Commission from the need to budget unexpected high-ticket items on an as-needed basis by scheduling those items in advance. Departments pay annually an amount based on the items the department has in the plan, useful life cycles and replacement/maintenance cost. The payments, credited to the Fleet and Facilities Replacement fund, are used to purchase capital assets or perform maintenance accounted for within the plan. Vehicles are replaced on a constantly evolving schedule, decreasing vehicle maintenance costs and increasing monies received from the sale of those vehicles.

CAPITAL PROJECTS REVENUE SUMMARY

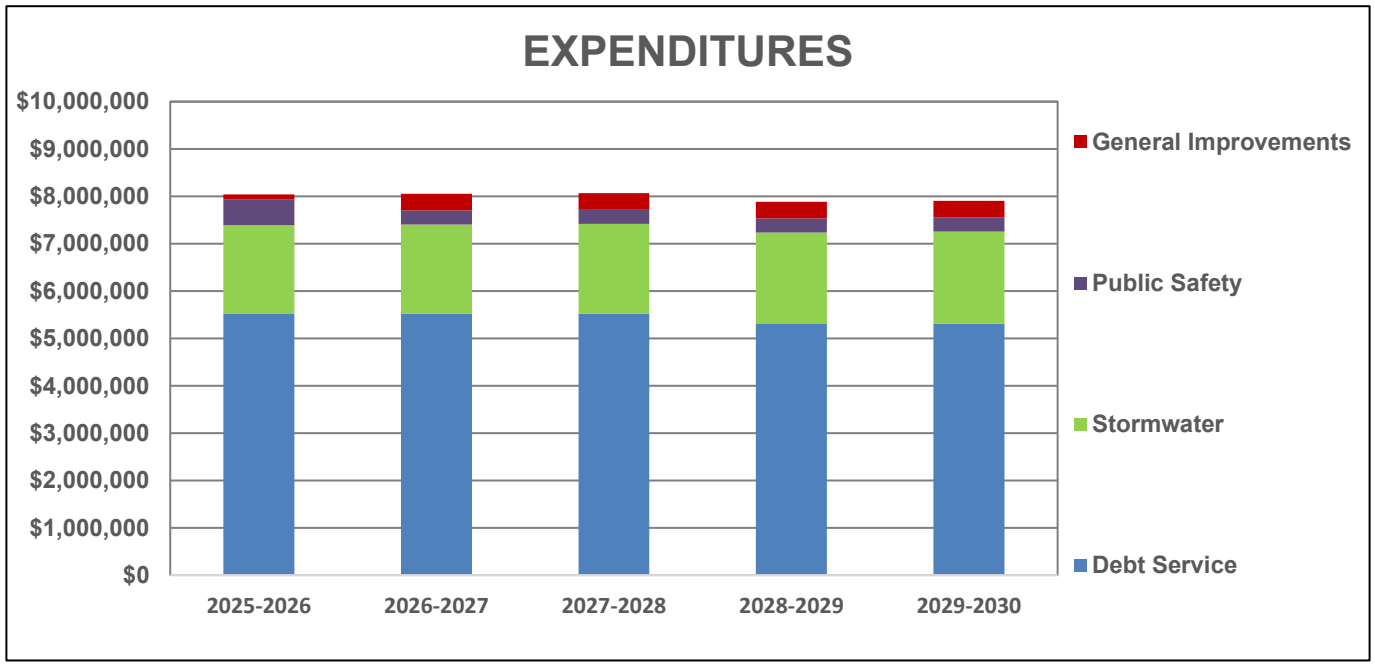
REVENUE SOURCE	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Total
Occupational License Fees	$ 5,665,000	$ 5,883,630	$ 6,108,359	$ 6,339,375	$ 6,576,875	$ 30,573,239
Net Profit License Fees	1,250,000	1,275,000	1,300,500	1,326,510	1,353,040	6,505,050
Penalty and Interest	200,000	204,000	208,080	212,242	216,486	1,040,808
Interest on Investments	300,000	275,000	250,000	225,000	200,000	1,250,000
Miscellaneous Income	6,000	6,000	6,000	6,000	6,000	30,000
Transfer In	100,000	100,000	100,000	100,000	100,000	500,000
Totals	$ 7,521,000	$ 7,743,630	$ 7,972,939	$ 8,209,127	$ 8,452,401	$ 39,899,097



CAPITAL PROJECTS EXPENDITURE SUMMARY

(includes Your Community Vision and Capital Projects)

CIP PROJECTS	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Total
I.T. Infrastructure	$ 0	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,000,000
Miscellaneous Capital Projects	100,000	100,000	100,000	100,000	100,000	500,000
Sidewalk Program	550,000	300,000	300,000	300,000	300,000	1,750,000
Stormwater Maintenance Projects	1,863,599	1,882,007	1,900,967	1,920,496	1,940,611	9,507,680
Debt Service	5,524,764	5,521,564	5,516,960	5,314,399	5,312,328	27,190,015
Totals	$ 8,038,363	$ 8,053,571	$ 8,067,927	$ 7,884,895	$ 7,902,939	$ 39,947,695



The impact of capital projects on the annual budget requires careful consideration. The City determines specific ongoing expenses it will incur once a project is completed. Some projects such as stormwater maintenance and the sidewalk program have minimal impact and can even save money through reduced maintenance and repair costs. IT Infrastructure projects are vital to keep up with ever changing technology and security concerns. While the dollar impact of these budgeted projects is minimal, the projects are necessary to remain productive and keep information safe. New construction or renovations may require added maintenance costs or capital replacement funding. No new construction or renovations are budgeted for 2025-26.

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund: 101 Capital Projects**

Program Description

This fund provides financing for capital projects.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40170	Interest on Investments	$ (116,336)	$ 1,540,586	$ 0	$ 0	0%
41202	Issuance of Debt	33,580,000	0	0	0	0%
41203	Premium on Debt Issue	1,221,171	0	0	0	0%
40902	Gifts/Donations	200,000	5,000	0	0	0%
Total		34,884,836	1,545,586	0	0	0%
41300.001	Transfer from General Fund	65,000	4,565,000	100,000	100,000	0%
41300.102	Transfer from YCV	0	0	3,089,894	0	-100%
		65,000	4,565,000	3,189,894	100,000	-97%
Total Revenue		**$ 34,949,836**	**$ 6,110,586**	**$ 3,189,894**	**$ 100,000**	**-97%**
Expense						
50222	Dog Park	$ 0	$ 0	$ 246	$ 0	-100%
50222	Pickleball Courts	0	630	630	0	-100%
50270	Miscellaneous Capital Projects	44,946	170,607	299,447	100,000	-67%
50452	Issue Costs	487,397	0	0	0	0%
51000.001	Capital Buildings	0	0	163,116	0	-100%
51000.001	Senior Center	0	1,000,053	3,499,947	0	-100%
51000.001	Transportation Project	0	2,680,000	600,000	0	-100%
51000.001	Fire Training Center	663,066	2,891,566	1,986,973	0	-100%
51000.001	Fire Station #3 Replacement	235,369	234,965	7,189,866	0	-100%
51000.001	Downtown Indoor Sports Facility	3,647,042	549,017	17,993,836	0	-100%
51000.007	Fire Station #1 Remodel	339,983	70,735	931,001	0	-100%
51000.008	Boat Dock Design Project	40,500	0	157,600	0	-100%
51000.008	Tennis Facility Additional Courts	450,149	52,394	71,137	0	-100%
51000.008	Moneta Sleet Jr Park	66,029	28,724	7,248	0	-100%
51000.008	Fisher Park Light Poles	776,700	0	0	0	0%
51000.008	Ben Hawes Pickleball Courts	0	8,170	991,830	0	-100%
Total		6,751,181	7,686,862	33,892,877	100,000	-100%
55000.001	Transfer to General Fund	0	0	4,200	0	-100%
Total Expense		**$ 6,751,181**	**$ 7,686,862**	**$ 33,897,077**	**$ 100,000**	**-100%**

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund: 102 Your Community Vision**

Program Description

This fund provides financing for Your Community Vision capital projects.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Revenue						
40020	Occupational Licenses	$ 5,665,441	$ 5,958,433	$ 6,098,180	$ 5,665,000	-7%
40021	Net Profit Licenses	1,410,380	1,519,155	1,250,000	1,250,000	0%
40160.004	Contributions	250,000	0	0	0	0%
40170	Interest on Investments	210,746	408,896	300,000	300,000	0%
40250.004	Penalty/Interest Occ/Net Profit Tax	69,506	107,802	75,000	200,000	167%
41060	Miscellaneous Revenue	5,943	63,503	6,000	6,000	0%
Total		7,612,016	8,057,790	7,729,180	7,421,000	-4%
41300.304	Transfer from Fleet & Facilities	0	414,100	0	0	0%
41300.403	Transfer from Recreational	0	1,150,000	0	0	0%
		0	1,564,100	0	0	0%
Total Revenue		**$ 7,612,016**	**$ 9,621,890**	**$ 7,729,180**	**$ 7,421,000**	**-4%**

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund: 102 Your Community Vision**

Program Description

This fund provides financing for Your Community Vision capital projects.

Account Number	Description	Actual 2022-2023	Actual 2023-2024	Amended Budget 2024-2025	Budget 2025-2026	% Change
Expense						
51000.008	1st Street Improvements	$ 0	$ 0	$ 485,927	$ 0	-100%
51000.015	4th Street Bridge Repairs	29,934	355,791	0	0	0%
51000.008	Big Rivers Road	0	0	1,500,000	0	-100%
51000.015	Byers Ave Bridge Repair	0	88,603	0	0	0%
51000.008	Culvert Misc Repairs/Replacement	160,434	152,851	295,215	200,000	-32%
51000.008	Downtown Archway Sign	0	0	600,000	0	-100%
51000.001	Fire Training Center	4,585	754,610	1,221,069	0	-100%
51000.001	Fire Station #2 Expansion	41,144	0	0	0	0%
51000.008	Fisher Park Rehab	88,734	0	0	0	0%
51000.005	IT Infrastructure/Fiber	0	40,533	559,467	0	-100%
50290	Professional/Technical Services	265,000	0	0	0	0%
51000.008	Parks Projects	28,700	1,250,572	870,028	0	-100%
51000.010	Persimmon Ditch	0	0	395,000	0	-100%
51000.001	Police Range Classroom	92,391	0	0	0	0%
51000.013	Police CAD Project	28,496	129,348	110,721	0	-100%
51000.005	Public Safety Projects	0	143,903	7,535	0	-100%
51000.008	RWRA Ravine Sewer	172,022	6,224	71,754	0	-100%
50100.022	Sidewalk Program	500,000	499,988	500,000	550,000	10%
VARIOUS	Stormwater Maintenance Crew	390,675	469,476	584,836	613,599	5%
50100.021	Stormwater Projects Outsourced	410,989	707,739	582,725	500,000	-14%
50100.021	Stormwater Projects RWRA	506,943	479,863	663,194	550,000	-17%
51000.003	Transit Bus Capital Replacement	0	0	500,000	0	-100%
Total		2,720,047	5,079,501	8,947,471	2,413,599	-73%
55000.010	Transfer to Debt Service	2,065,618	3,133,988	3,139,837	4,942,310	57%
55000.101	Transfer to Capital Improvement	0	0	3,089,894	0	-100%
55000.112	Transfer to Tourist & Convention	0	692,480	589,256	582,454	-1%
		2,065,618	3,826,468	6,818,987	5,524,764	-19%
Total Expense		**$ 4,785,666**	**$ 8,905,970**	**$ 15,766,458**	**$ 7,938,363**	**-50%**

CATEGORY	CONTACT
General Improvements	Lelan Hancock, Asst. City Manager

MISCELLANEOUS CAPITAL PROJECTS - $100,000

This project includes small capital projects that may occur during the fiscal year which are not otherwise funded under the Capital Improvement Program.

IMPACT ON OPERATING BUDGET

Funding for the Miscellaneous Capital Projects affects the General Fund operating budget by less than 1%.



CATEGORY	CONTACT
Public Safety Improvements	Kevin Collignon, City Engineer

SIDEWALK PROGRAM - $550,000

This project involves various sidewalk repairs, construction and improvements throughout the city. This is an ongoing project, which will enhance the appearance of the city and make repairs to existing sidewalks to increase public safety.

IMPACT ON OPERATING BUDGET:

Funding for these projects comes from the YCV Fund and has little impact on the General Fund operating budget.



CATEGORY	CONTACT
Stormwater Improvements	Kevin Collignon, City Engineer

STORMWATER PROJECTS-RWRA - $550,000
This project involves making various improvements to the stormwater drainage system and updating the Stormwater Drainage Master Plan for long-range improvements to the system. The City contracts with the RWRA for continuous inspection, repair and replacement of pipelines, as well as inlet maintenance and repair. The Stormwater Drainage Master Plan provides direction and priority for funding major repairs to the system.

STORMWATER PROJECTS-OUTSOURCED - $500,000
This project involves making various improvements to the stormwater drainage system and updating the Stormwater Drainage Master Plan for long-range improvements to the system. The City contracts with independent contractors for the completion of these projects that will bring the trunk lines in the city up to a 25-year storm capacity.

STORMWATER MAINTENANCE - CITY CREW - $613,599
This project involves continuing maintenance, cleanouts and repairs to the stormwater system, specifically mowing, cleaning, mucking, and clearing debris from 18 miles of ditches several times a year as well as mowing and spot cleaning an additional 54 linear miles.

CULVERT REPAIRS/REPLACEMENT - $200,000
This project involves repairing or replacing large diameter culverts that are failing throughout the city. The City contracts with specialty contractors to install cured in place linings or construct new culvert systems.

IMPACT ON OPERATING BUDGET:
These projects will positively impact the General Fund operating budget during future fiscal years as ditch cleaning, repairs and maintenance along with timely repairs and replacement of stormwater infrastructure will help to protect against large capital outlays associated with major failures within the City's stormwater infrastructure.




CITY OF OWENSBORO
KENTUCKY

GLOSSARY OF TERMS

Accomplishment	Programs and activities successfully completed in the prior fiscal year.
Accrual Basis	Transactions and events are recognized as revenues/gains or as expenses/losses when they occur, regardless of the timing of the related cash flows.
Ad Valorem Taxes	General property taxes levied on the assessed valuation of real and personal property.
Amortization	The process of reducing the value of either a loan or an intangible asset over the life of the loan or intangible asset.
Appropriation	Authorization made by the City Commission that permits officials to incur obligations against and make expenditures of resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.
Assessed Valuation	The value of real property and improvements, as determined by the County Assessor, against which the property tax levy is assessed.
Audit	An independent examination of the City's financial information to express an opinion as to whether the information is properly reported as required by law and to establish the City's financial condition.
Balanced Budget	All estimated sources of revenues, including uses of fund balances, equal all appropriations for the fiscal year. Sometimes a budget for which expenditures are less than income is also considered balanced. An entity has a budget surplus if expenditures are less than revenues.
Bond	A form of borrowing (debt financing) which reflects a written promise from the City to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects such as construction or repair of buildings, streets, or purchase high cost machinery and equipment.
Budget	A financial operation plan that is an estimate of proposed expenditures for a given period of time and the proposed means of financing them.
Budget Message	The letter of transmittal from the City Manager that provides the City Commission and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and his views and recommendations.
Budgetary Control	Control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within authorized appropriations limitations and available revenues.
Budgetary Units	Formal cost centers including programs, departments, and funds used for fiscal oversight, compliance, and control.
Capital	Assets of significant value and have a useful life of several years (the term capital assets is also used).
Capital Expenditures	Money spent to add or expand property, plant, and equipment assets, with the expectation that those assets will benefit the City over a long period of time (more than one year); also called capital outlay.
Capital Improvement	Projects which purchase or construct capital assets. Typically, capital improvements include new street improvements, park development, land acquisition, major public facilities construction, and major maintenance/repair projects such as street resurfacing or public facilities modifications.

Capital Outlay	See “Capital Expenditures”
Capital Projects Funds	Governmental-type fund used to account for current financial resources and expenditures related to acquisition, construction, or repair of capital projects other than those financed by proprietary type (enterprise) funds.
Contingency Reserve	A specific line-item appropriation from which to distribute additional funds to decision units for salary increases resulting from employee contract negotiations and to pay for emergencies or unanticipated expenditures that from time to time arise during the course of a fiscal year.
Debt Service	Payment of interest and repayment of principal to holders of the City’s debt instruments.
Debt Service Fund	Governmental-type fund used to account for current resources and expenditures associated with meeting annual debt service obligations.
Deficit	Loss; Shortfall; When total expenditures exceed total revenue.
Department	A major budgetary unit of organization in the City that has been assigned overall management responsibility for an operation or a group of related operations and activities within a functional area. Departments are often comprised of one or more program reporting entities, or divisions, in one or more funds.
Depreciation	A systematic adjustment to book value of a capital asset to recognize the decline in value of an asset due to usage, passage of time, or other similar factors. Depreciation, while required for generally accepted accounting purposes, is not a budgetary type of expenditure since it does not involve commitments for future expenditures of monies.
Encumbrance	The commitment of appropriated funds to purchase an item or service.
Enterprise	Used to account for specific services, e.g., sanitation, transit, recreation, funded directly by fees and charges to users.
Equipment Charges	Charges or “rental fees” charged to user departments to defray the cost of maintaining the equipment used and to replace the equipment when it exceeds its useful life.
Equity	The difference between assets and liabilities in a proprietary fund. In a governmental fund, this difference is referred to as “fund balance.”
Expenditure Detail	Line-item total for each expenditure/expense account within a department and/or program.
Expenditure/Expense	Outflow of funds paid or to be paid for acquisition of goods or services.
Fiduciary Funds	A category of funds used to report assets held in trustee or agency capacity for others and therefore cannot be used to support the government’s own programs. The fiduciary fund category includes pension funds, trust funds, and agency funds.
Fiscal Year	The financial year for the City of Owensboro is July 1 through June 30 of the subsequent year.
Franchise Fees	A fee assessed major utility companies for the privilege of using public rights-of-way and property within the City limits, e.g. Kenergy, Atmos Energy, and Spectrum.
Full-Time Equivalent	The total hours worked by both full-time and part-time employees converted into standardized full-time equivalent.

Fund	A major budgetary unit with revenues and expenditures segregated for specific activities.
Fund Accounting	The accounts of the City are organized based on funds, departments, and programs (budgetary units) and are used to demonstrate legal compliance and to aid in financial management by segregating financial transactions of various City functions and activities.
Fund Balance	Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).
General Fund	Governmental-type fund through which all revenues and expenditures are accounted if not specifically allocated by law or contractual agreement to another specific fund. The General Fund is the main operating fund of the City.
Governmental Type Fund	Fund having a measurement focus on current financial resources, thereby eliminating the need for revenue and expenditure accruals. The City has four categories of Governmental Type Funds: General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund.
Interest	Income resulting from the prudent investment of idle cash.
Interfund Transfers	Amounts transferred from one fund to another.
Internal Service Funds	Proprietary fund type used to report any activity providing goods or services to other funds, departments, or agencies of the primary government and its component units, or other governments, on a cost-reimbursement basis.
Level of Service	A description of the services provided, or activities performed, and the cost and personnel requirements.
Line Item	The description of an object of expenditure, e.g., salaries, supplies, contract services, etc.
Major Fund	GASB defines major funds by the following criteria: A major fund is defined as those funds whose revenues, expenses, assets or liabilities are at least 10% of the total for their fund category (governmental or enterprise) and 5% of the aggregate of all governmental and enterprise funds in total. However, GASB Statement 34 permits a government to designate a particular fund that is of interest to users as a major fund, even if it does not meet the criteria. Government does not have the option to NOT report a fund as major if it meets above criteria.
Modified Accrual Basis	Financial resource increases and decreases are recognized only to the extent they reflect near-term inflows or outflows of cash. Amounts are recognized as revenue when earned only so long as they are collectible within the period or soon enough thereafter to be used to pay liabilities of the current period. Similarly, debt service payments and a number of specific accrued liabilities are recognized as expenditures only when payment is due because it is only at that time that they are normally liquidated with expendable available resources.
Non-Capitalized Equipment	Expenditure for acquisition of equipment for direct services that is not depreciated.
Non-Full Time Employee	Any employee working in one of the following capacities: Part-time (Works a set schedule and may be permanent but works less than average of 100 hours per month), Intermittent (Maintain sporadic work schedule and may not earn wages every month), Seasonal (Temporary and limited to 9 months), Temporary (Cannot exceed 12 months and cannot be rehired as temporary), Emergency (Limited to 30 working days and non-renewable).

Non-Major Fund	A non-major fund is defined as a fund whose revenues, expenses, assets or liabilities are less than 10% of the total for their fund category (governmental or enterprise) and/or less than 5% of the aggregate of all governmental and enterprise funds in total.
Objective	Program or activity intended to be implemented in the ensuing fiscal year.
Operating Budget	The portion of the budget that pertains to basic operations of the various municipal funds, departments, and programs.
Performance Indicator	Quantitative measures of accomplishments and objectives, sometimes known as workload/performance measures.
Personnel Analysis	Changes to personnel allotment from the previous fiscal year. Reorganizations, reclassifications and reallocation of resources are highlighted in this section.
Personnel Costs	Costs of wages, salaries, retirement, and other employee benefits for all City employees.
Property Tax	A tax imposed on real property (land and permanently attached improvements) based upon the assessed value of the property.
Proprietary Type Fund	Fund having a measurement focus on the flow of economic resources and determination of net income including current and non-current financial resources. Since non-current economic resources must be considered, revenue and expenditure accruals are considered. The City budgets for one category of Proprietary Type Fund, which is Enterprise Funds, e.g., Sanitation Fund, Transit Fund, and Recreation Fund.
Recreation Fees	Charges for services provided to participants of Parks and Recreation Department classes, activities, and recreational sports.
Reserves	A savings account maintained for restricted use, e.g., self-insurance programs or capital improvement projects, or for unrestricted use to protect the City from emergencies or unanticipated expenditures.
Revenue	Amounts the City receives and/or earns as income, including but not limited to items such as taxes, user fees, franchise fees, licenses, issuance of debt, rents, grants, fines, and interest earnings.
Revenue Analysis	Departmental revenue sources are described. Revenue increases, decreases and strategies are highlighted in this section.
Services & Supplies	Category of line items that describe non-salary and non-capital outlay expenditures.
Special Revenue Fund	Governmental-type fund used to account for proceeds from specific revenue sources (other than from trusts or capital improvement projects), the expenditures of which are legally restricted for specific purposes, e.g. Community Development (CDBG) Fund.
Subvention	Revenues collected by the State or other government entity which are allocated to the City on a formula basis.
User Fees	Receipt of a fee for providing a direct and specifically identifiable service to a particular customer, e.g. building permit fee.
Working Capital	The excess of current assets over current liabilities.

AED	Automated External Defibrillator
ASA	Amateur Softball Association, www.teamusa.org.
ADA	American with Disabilities Act
AI	Artificial Intelligence
ALS	Advanced Life Support
ARPA	American Rescue Plan Act
ATF	Alcohol, Tobacco and Firearms
ARIDE	Advanced Roadside Impaired Driving Enforcement
BAN	Bond Anticipation Note
BGM	Bluegrass Museum (Bluegrass Music Hall of Fame & Museum), www.bluegrasshall.org.
CAD	Computer Aided Design
CARES	The Coronavirus Aid, Relief, and Economic Security Act, is a law meant to address the economic fallout of the 2020 coronavirus pandemic in the United States. The bill was passed on March 27, 2020, and signed into law by President Donald Trump.
CDBG	The Community Development Block Grant is a federal grant awarded to the City through the United States Department of Housing and Urban Development (HUD), whose objective is to provide decent housing, a suitable living environment and expanding economic opportunities for low to moderate income persons.
CERS	County Employees Retirement System
CHDO	Community Housing Development Organization, www.kyhousing.org.
CID	Criminal Investigations Division
CIP	Capital Improvement Program, a comprehensive five-year plan of implementing proposed capital projects which identifies priorities as to need, cost, and method of financing. The first year of the CIP is adopted as the current capital budget.
CIT	Crisis Intervention Team
CJED	Criminal Justice Executive Development, a training program
COLA	Cost of Living Adjustment
CPR	Cardiopulmonary resuscitation
CPSE	Center for Public Safety Excellence, www.cpse.org.
CSR	Customer Service Representative
DARE	Drug Abuse Resistance Education, www.dare.org.
DCFD	Daviess County Fire Department, www.daviessky.org/departments/fire-rescue.
DCFC	Daviess County Fiscal Court, www.daviessky.org/elected-officials/fiscal-court.
DCSO	Daviess County Sheriff's Office, www.dcsdky.com.

DEA	Drug Enforcement Administration, www.dea.gov.
DRE	Drug Recognition Experts
DTR	Downtown Revitalization
DVO	Domestic Violence Order
DVR	Digital Video Recorder
EDC	Economic Development Corporation, also known as Greater Owensboro Economic Development Corporation, http://edc.owensboro.com.
EEO	Equal Employment Opportunity
EMS	Emergency Medical Services
ERP	Enterprise Resource Planning
ESRI	Environmental Systems Research Institute, www.esri.com.
FAA	Federal Aviation Administration, www.faa.gov.
FBI	Federal Bureau of Investigation, www.fbi.gov.
FEMA	Federal Emergency Management Association, www.fema.gov.
FHWA	Federal Highway Administrations, www.highways.dot.gov.
FMLA	Family Medical Leave Act
FT	Full Time (Employee)
FTA	Federal Transit Association, www.fta.dot.gov.
FTE	Full-Time Equivalent, is a unit that indicates the workload of an employed person in a way that makes workloads comparable across various contexts. An FTE of 1.0 is equivalent to a full-time worker (or 2,080 hours), while an FTE of 0.5 signals half of a full workload (or 1,040 hours).
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board, www.gasb.org.
GFOA	The Government Finance Officers Association is a professional association of state, provincial and local finance officers in the United States and Canada. The GFOA was founded in 1906. For further information, visit the GFOA website at www.gfoa.org.
GIS	Geographical Information System
GPS	Global Positioning System
GRADD	Green River Area Development District, www.gradd.com.
GRITS	The Green River Intra-county Transit System provides clean, safe, and reliable public transportation at no or low cost.
HOME	Home Investment Partnerships Program, Department of Housing and Urban Development under authority of the National Affordable Housing Act, Title II, 1990, as amended - formula grant for use for housing rehabilitation, tenant-based rental

	assistance, assistance to homebuyers, and acquisition and new construction of housing. Funding may be used for necessary and reasonable activities related to the development of non-luxury housing, i.e., site acquisition and/or improvements, demolition and relocation. Only 10% of the jurisdiction's allocation may be used for administrative costs. Funds may not be used for public housing modernization, matching funds for other Federal programs, reserve accounts or operating subsidies for rental housing, annual contributions contracts, or activities under the Low Income Housing Preservation Act, except for priority purchasers.
HOME-ARP	Home Investment Partnerships Program American Rescue Plan Funding
HUD	Housing & Urban Development
HVAC	Heating, Ventilating and Air Conditioning
ICAC	International Crimes Against Children
IRS	Internal Revenue Service, www.irs.gov.
ISO	Insurance Service Office
IT	Information Technology
KCTCS	Kentucky Community and Technical College System, www.kctcs.edu.
KHSAA	Kentucky High School Athletic Association, www.khsaa.org.
KIA	Kentucky Infrastructure Authority, http://kia.ky.gov.
KLC	Kentucky League of Cities, www.klc.org.
KOPS	Kids Obtaining Positive Structure
KRS	Kentucky Revised Statutes
KTC	Kentucky Transportation Cabinet, http://transportation.ky.gov.
LED	Light Emitting Diode
LEPP	Law Enforcement Protective Program
LINK	Law Information Network of Kentucky
LRP	Long Range Plan
MDT	Mobile data terminal
MS4	Municipal Separate Storm Sewer System
NAB	Neighborhood Alliance Board
NFT	Non-Full Time (Employee)
NCAC	National Children's Advocacy Center, www.nationalcac.org.
NCIC	National Crime Information Center, www.fas.org/irp/agency/doj/fbi/is/ncic.htm.
NICU	Neonatal Intensive Care Unit
NFPA	National Fire Protection Association, www.nfpa.org.

NIBRS	National Incident Based Reporting System
NIMS	National Incident Management System
NP	Net Profit
NRSA	Neighborhood Revitalization Strategy Area
NSA	National Softball Association, Inc., www.playnsa.com.
OBKY	A multifaceted project implemented by the Mayor to engage our citizens and generate a list of community projects and initiatives requiring little or no City tax revenue to achieve. The project name is taken for **O**wens**B**oro, **K**entuck**Y**.
OCC	Occupational License Fee
OCTC	Owensboro Community & Technical College, www.owensboro.kctcs.edu.
ODC	Owensboro Daviess County
ODCTA	Owensboro Daviess County Tennis Association
OHRH	Owensboro Health Regional Hospital, www.owensborohealth.org.
OFD	Owensboro Fire Department, www.owensborofire.org.
OMPC	Owensboro Metropolitan Planning Commission, www.iompc.org.
OMU	Owensboro Municipal Utilities is City-owned and provides water and electricity to the community, www.omu.org.
OPD	Owensboro Police Department, www.police.owensboro.org.
OPS	Owensboro Public Schools, www.owensboro.kyschools.us.
ORA	Owensboro Riverport Authority, www.owensbororiverport.com.
OSHA	Occupational Safety and Health Association, www.osha.gov.
PFRF	Police & Firefighters' Retirement Fund
PPE	Personal Protective Equipment
PVA	Property Valuation Administrator
RED	Rapid Emergency Deployment
RWRA	Regional Water Resource Agency is a city-county sewer agency, www.rwra.org.
RESPEC	Founded in 1969, is a global leader in geoscience, engineering, data, and integrated technology solutions for major industry sectors.
RFP	Request for Proposal. A bid process which evaluates bids on an established scoring criteria rather than price alone.
RMS	Records Management System
ROMP	River of Music Party
ROW	Right of Way

RPC	RiverPark Center, www.riverparkcenter.org.
SANS	SysAdmin, Audit, Network & Security
SIP	Session Initiation Protocol
SOP	Standard Operating Procedure
TIF	Tax Increment Financing
TRT	Transient Room Tax
USSSA	United States Specialty Sports Association, www.USSSA.com.
USTA	United States Tennis Association, www.USTA.com.
VPN	Virtual Private Network
YCV	Your Community Vision


CITY OF OWENSBORO
KENTUCKY