

CITY OF OWENSBORO
KENTUCKY

Annual Budget

2026-2027



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City of Owensboro – 2026-2027 Annual Budget

Table of Contents

Click # for
page link

INTRODUCTION

Transmittal Letter	1
Matrix of Primary City Goals by Fund/Department	7
Strategic Goals	8
Distinguished Budget Presentation Award	9
Supplemental Data:	
• City Organization Chart	10
• Directory of Public Officials	11
• City Appointed Boards and Commissions	12
• Historical Staffing by Fund/Department	14
• Budget Adoption Ordinance No. 10-2026	15
• Economic & Demographic Factors	18
• General Information	20

FINANCIAL STRUCTURE, POLICY, AND PROCESS

Budget Overview:

• What is the City Budget?	29
• Other Planning Processes – Internal and Public	33
• Financial and Fiscal Policies	34
• Fund Accounts Discussion	36
• 2026-2027 Budget Overview	39
• Fund Balances Changing by More than 10%	40
• Summary of Financial Sources and Uses – 3 Years	41
• Long Range Financial Forecast – All Funds	42

Revenue Summary:

• Where the Money Comes From (table/chart)	43
• Budget Revenue Comparisons by Fund (table/chart)	44
• General Fund Revenue Trending (table/chart)	45
• All Funds – Revenue Summary	46
• Revenue Discussion	54
• Principal Employers (table/chart)	58

Appropriations Summary:

• Where the Money Goes (table/chart)	59
• Budget Appropriation Comparisons by Fund (table/chart).....	60
• All Funds - Appropriations Summary.....	61
• General Fund by Appropriation Category (table/chart)	65
• Expenditure Discussion	66

DEPARTMENTAL NARRATIVES AND BUDGETS

Administration/Community Development:

• Administration/Community Organization Chart	69
• Administration	70
• Community Development	81

Information Technology:

• Information Technology/Geographic Information Systems Organization Chart	83
• Information Technology	84
• GIS	91

Finance Department:

• Finance Organization Chart.....	93
• Finance	94

Human Resources Department:

• Human Resources Organization Chart	97
• Human Resources	98

Police Department:

• Police Organization Chart.....	101
• Police Department (Summary of Divisions)	102
• Police by Division.....	104
• Central Dispatch Fund	115
• Secondary Employment Fund.....	119
• Property Recovery Fund.....	121
• State Drug Fund.....	122
• Federal Drug Fund.....	123
• Camp KOPS Fund.....	124
• Police DARE Fund.....	125
• Police Explorer Fund.....	126
• Juvenile Diversion Fund.....	127

Click # for
page link

Fire Department:

- Fire Organization Chart 129
- Fire 130

Parks and Recreation:

- Parks and Recreation Organization Chart..... 135
- Parks General Fund (Summary of Divisions)..... 136
- Parks General Fund by Division 138
- Parks Recreational Fund Narrative 154
- Parks Recreational Fund (Summary of Divisions)..... 155
- Parks Recreational Fund by Division..... 157
- Parks Sponsorship Fund 178

Public Works:

- Public Works Organization Chart 179
- Engineering Organization Chart 181
- Engineering 182
- Street/Stormwater Organization Chart 185
- Street..... 186
- Stormwater..... 192
- Property Maintenance Organization Chart 195
- Property Maintenance..... 196
- Facilities Maintenance Organization Chart..... 199
- Facilities Maintenance 200
- Parking Garages 209
- Garage Organization Chart..... 215
- Garage 216
- Sanitation Organization Chart 221
- Sanitation 222
- Transit Organization Chart..... 235
- Transit 236

NON-DEPARTMENTAL BUDGETS

- General Government 249
- Community Services Agencies..... 250
- Community Development Grants 252
- Economic Development Fund 253

Click # for
page link

• Convention Center Operations Fund.....	255
• Sportscenter Operations Fund	256
• Bluegrass Fieldhouse Operations Fund	257
• Downtown Revitalization Fund	258
• Gateway Commons TIF Fund.....	259
• Downtown Riverfront TIF Fund.....	260
• ARPA Fund	261
• Tourist & Convention Fund	262
• Opioid Settlement Fund	263
• Grant Fund.....	264
• Insurance Fund	265
• Police & Fire Pension Fund	266

DEBT SERVICE

• Municipal Debt Discussion	267
• Legal Debt Margin	270
• Debt Service - General Fund	271
• Debt Service Budget.....	272

CAPITAL BUDGET

• Cover.....	273
• Capital Improvement Program.....	274
• Capital Projects Revenue Summary.....	276
• Capital Projects Expenditure Summary.....	277
• Capital Projects Fund	278
• Your Community Vision Fund.....	279
• Capital Projects	281

GLOSSARY OF TERMS	285
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ACRONYMS/ABBREVIATIONS	289
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June 2, 2026

Honorable Board of Commissioners and Citizens of Owensboro:

I hereby submit to you the fiscal year (FY) 2026-27 adopted budget and 2026-31 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 \$170,506,462 and the adopted expenditure budget for all funds is \$171,876,952. This is a \$2,372,447 (1.4%) increase in revenues, and a \$53,320,869 (23.7%) decrease in expenses compared to the FY 2025-26 amended budget. See page 39 herein for a breakdown of revenues and expenditures by fund.

The increase in revenues is primarily due to a \$1.9 million increase in Insurance Premium License Fees and Occupational License Fees. Additionally, the budget includes \$1 million in pass-through grant revenue to support economic development initiatives.

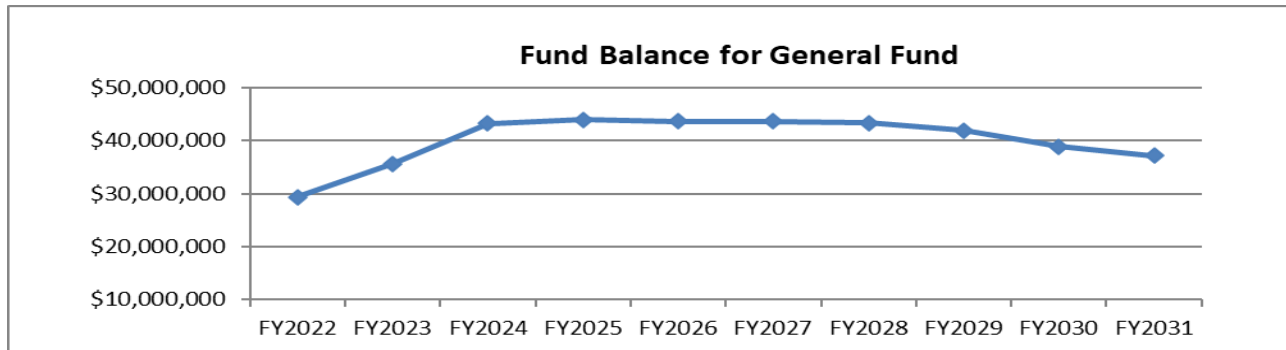
The decrease in expenditures is primarily due to budgeted appropriations for multi-year capital projects in the FY 2025-26 amended budget. Capital projects are budgeted at 100% of the total cost in the project's first year, with the unused budget at year-end carried over to the next year. See page 278 for detail of the projects.

There were no changes between the proposed and adopted budgets.

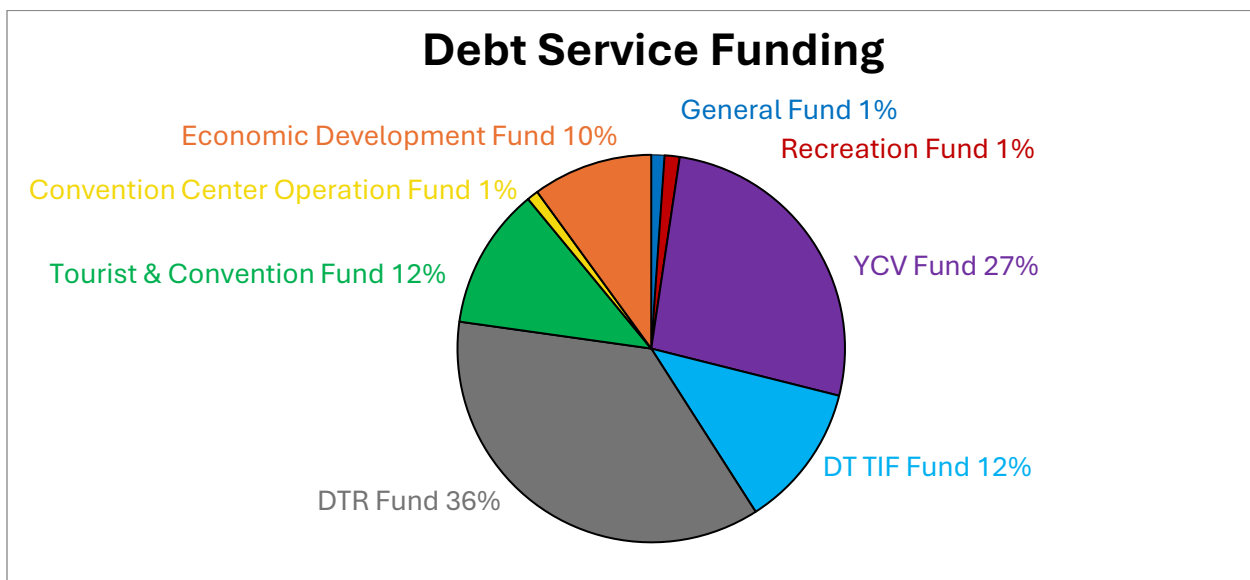
General Fund. The adopted FY 2026-27 General Fund revenue budget is \$80,153,872 and reflects an increase of \$3,592,907 (4.7%) compared to the FY 2025-26 amended budget. This increase reflects normal annual growth.

The adopted FY 2026-27 General Fund expenditure budget is \$80,118,843 and reflects a decrease of \$6,058,298 (7.0%) compared to the FY 2025-26 amended budget. This decrease is primarily due to a land purchase and the budgeted transfer to Transit being higher in FY 2025-26.

The fund balance for the General Fund has remained stable over the past 5 (five) years as depicted in the graph below. Beginning FY 2029, 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 2026-27 are \$11,854,696. The General Fund is responsible for \$130,483 of the total debt service, which represents 0.2% 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 four firehouses, 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 2026-27, the City is appropriating a total of \$9,516,264 in the City's Capital Improvement Program. This amount includes \$4,645,682 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 within both the General Fund and the Recreational Fund. This budget provides for the repurposing of Kendall Perkins Park tennis courts, improvements to Waymond Morris Park parking lot, and 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 \$1,550,079 is being allocated for the Arts and Social Services agencies in our community. Funding to the Arts increased by \$33,664 or 3%, and Social Services increased by \$7,652 or 1% from FY 2025-26. The increase is primarily due to additional funding for Friday After Five in the budget 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 26th consecutive year for the fiscal year 2025-26 budget. This award is valid for a period of one year only. We believe the fiscal year 2026-27 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 continued 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.

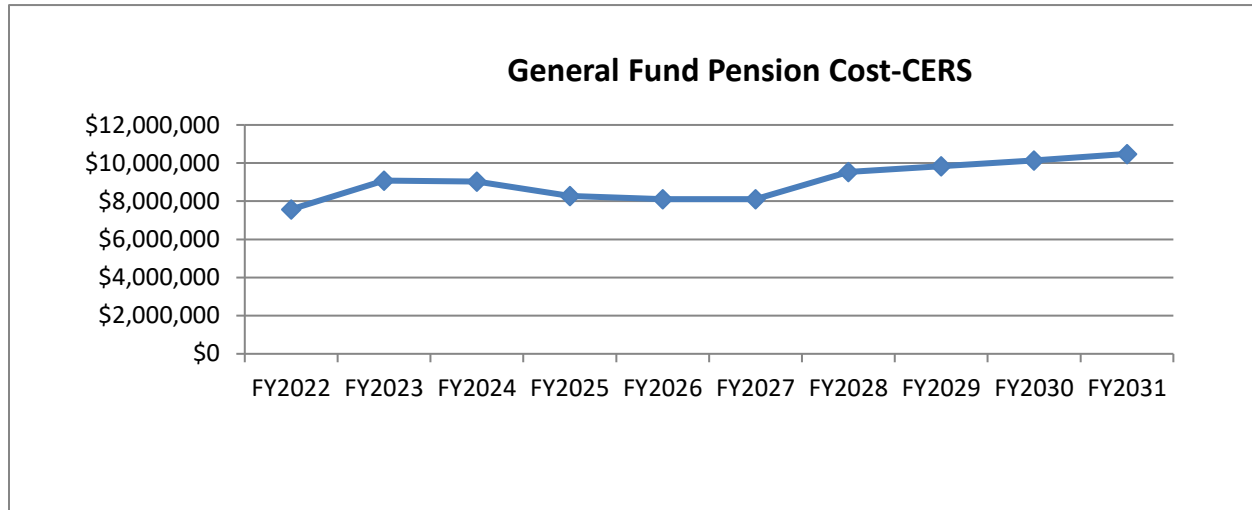
Public Safety. Public safety remains one of the City's highest priorities. Ensuring an adequate number of highly trained police officers, firefighters, and telecommunicators is essential to protecting the community and providing the level of service residents expect. Like many communities across the nation, the City has faced increasing challenges in recruiting and retaining public safety personnel, particularly police officers.

To address these challenges, the City has implemented several strategic initiatives. Retention bonuses have been introduced for police officers, and a new shooting range and classroom facility have been constructed. These investments enabled the City to establish its own police academy, allowing newly hired officers to complete Law Enforcement Basic Training locally rather than relocating to Richland, Kentucky, for 20 weeks. Keeping recruits close to their families during training has made the position more attractive and expanded the City's pool of qualified applicants.

The City has also made significant investments in its fire service through **Operation Firehouse**, a multi-year initiative launched in 2023. The project includes the construction of a state-of-the-art fire training center, completed in 2026, as well as the renovation of all five City fire stations. Together, these improvements strengthen firefighter training, enhance working conditions, and ensure the City is well equipped to provide exceptional emergency services for years to come.

For more details on infrastructure, see the Capital section of the budget, pages 273 through 283.

Pension Costs. The CERS mandated rates for FY 2026-27 are 34.72%, down from 35.73%, for hazardous-duty employees; and 17.43%, down from 18.62%, for non-hazardous employees. The impact of this decrease to the General Fund is estimated to be \$300,000.



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 3% cost-of-living increase 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 an additional 0.15 miles of street through new construction. Total miles of street in the City are 254.69 miles. 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 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 223.39 acres in the last fiscal year, totaling 14,096.52 acres annexed. This expansion necessitates 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. Maintaining public infrastructure remains 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 \$7,792,731 from the State for taxes generated in calendar years 2018 through 2024. The City will receive reimbursement for taxes generated during 2025 in the fall of 2026.

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 \$3,935,354 from the State for taxes generated in calendar years 2018 through 2024. The City will receive reimbursement for taxes generated during 2025 in the fall of 2026.

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,

A handwritten signature in black ink, appearing to read "Nathaniel W. Pagan". The signature is fluid and cursive, with a large initial "N" and a stylized "P".

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:					
Bluegrass Fieldhouse Operations		X	X		X
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 Department Goals & Objectives: 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, three hotels and made improvements to 2 nd Street, Veterans Boulevard and relit the Glover H. Cary Bridge. Revitalization downtown continues with the construction of the City's indoor sports facility, Bluegrass Fieldhouse.
Enhance Public Transportation See Department Goals & Objectives: 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 Department Goals & Objectives: 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 Station #1 is currently being designed for replacement. Construction of the Walter Freeman Training Center, Fire Station #3, and Owensboro Police Department Training Center are complete. The Owensboro Police Academy successfully hosted classes for two years with the support of two training officers.
Increase Cybersecurity See Department Goals & Objectives: 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 Department Goals & Objectives: 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 Department Goals & Objectives: 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 Department Goals & Objectives: 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 Department Goals & Objectives: 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 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, 2025

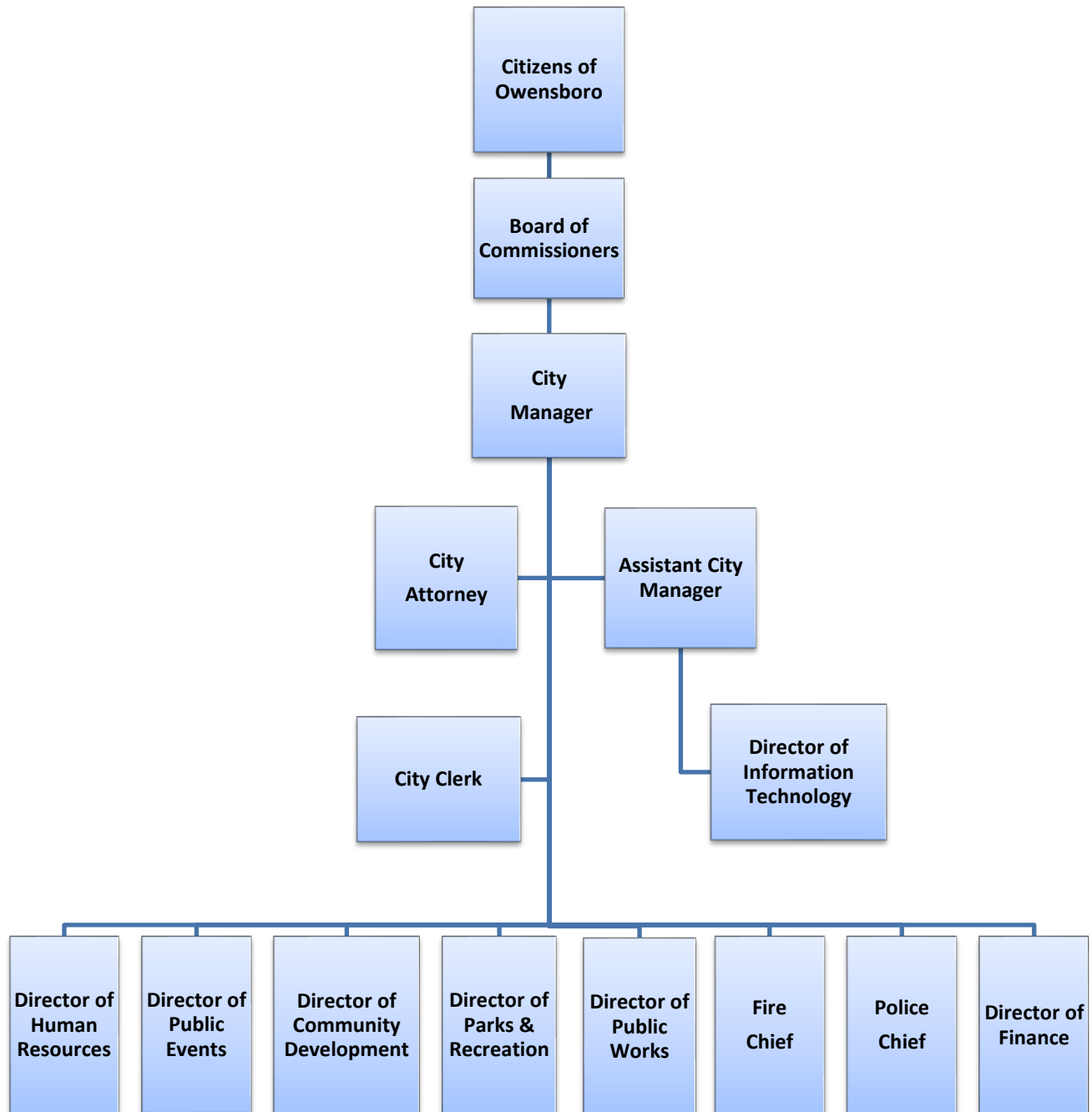
Christopher P. Morrell

Executive Director

CITY OF OWENSBORO

ORGANIZATION CHART FISCAL YEAR 2026-2027

General Fund (001)



DIRECTORY OF PUBLIC OFFICIALS FISCAL YEAR 2026-2027

ELECTED OFFICIALS

Mayor Tom Watson	Commissioner Bob Glenn (Mayor Pro-Tem)
Commissioner Sharon Nesmith	Commissioner Jeff Sanford
Commissioner Curtis Maglinger	

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	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
Director of Human Resources	Josh Bachmeier

CITY BOARDS AND COMMISSIONS

Apollo Area Alliance

Anita Jones	Karleigh Roby	Loretta Schell
Mitchell Schell	Rob Schell	Ty Scrivner
April Stroud		

Audubon-Bon Harbor Alliance

Bryant Bell	Barbara Clites	Don Nation
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Citizens Advisory Committee on Community Development

Rafe Buckner	Sheila Crowe	Bruce Houpp
Daisy James	Bobby McCormick	Anne Mulligan
Cecil Phillips	Titus Willis	

City Employee Pension Fund Board (Closed)

Josh Bachmeier	Laura Chapman	Beth Davis
Curtis Maglinger	Sue Napper	Jeff Sanford
Angela Waninger	Tom Watson	

City Utility Commission

Kyle Aud	JT Fulkerson	Suzy LaMar
Tom Maddox	Landon Tong	

Civil Service Commission

Carlie Brown	Blake Edge	Keith Ellis
Steven Englehardt		

Dogwood Azalea Alliance

Corinne Arcuri	Mona Hamilton	Zach Heil
Kelsey Sadler	Cheryl Sansom	Mary Anne Steele

Dugan Best Alliance

Janie Fenwick	Lekisha Hall	Charles Hatchett
Anita Jackson	Andrea Johnson	Bobby McCormick
Cecil Phillips	Deborah Street	Mae Woodruff

Midtown East Alliance

Bobby Patton	Heath Stone
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Northwest Alliance

Rafe Buckner	Kathleen Calhoun	Marshall Coleman
Sheila Crowe	David Curry	Deanna Darnes
Justin Kline		

Old Owensboro Neighborhood Alliance

Derek Cain	Schuyler Glahn	Christara Glahn
Amy Matheny		

Owensboro Historic Preservation Board

Gary Adams	Kathryn Burlew	Janet Johnston-Crowe
Aaron Kizer	Louise Young	

Owensboro Housing Authority Board

Tonya Barr	Deborah Fillman	Rick Searcy
Skyler Stewart	Alicia Storm	

Owensboro Human Relations Commission

Rafe Buckner	Courtney Carter	Anita Jackson
Christopher Johnson	Dava Kelly	Lee Nuckols
Veena Sallan	Khaibar Shafaq	Mary Anne Steele
Christopher Stuchell	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
Kelia West	Elaine Wright	Katherine Zboril

Owensboro Tourist & Convention Commission

Claude Bacon	Andrea Benke	Brandon Dukes
Steve Johnson	Ashtyn Redmon	Tim Ross
Angela Waninger		

Parks Advisory Board

David Curry	Amanda Green	Mendi Greenwood
Paula Hayden	Reggie Helm	Larry Roberts II
CW Williams		

Police & Firefighters' Retirement Fund Board (Closed)

James Howard	Marty Thorpe	Angela Waninger
Tom Watson		

Property Maintenance Code Enforcement Board

Lisa Fulkerson	Brian Hedges	Glenn Morrison
Stacey Singh	Samuel Tandy	

CITY BOARDS AND COMMISSIONS

Senior Community Center of O-DC Board

Bill Cooper	Melinda Cornell	Elaine Grant
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

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

Shifley-York Alliance

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

Wesleyan Shawnee Alliance

Susann Bartlett	Ashley Edge	Shane Davis
Katie Elkins	Robert Galvin III	Austin McDaniel
June Ogilby	Tom Pope	Misty Woitke

HISTORICAL STAFFING BY FUND/DEPARTMENT

Fund	Page Number	FYE			FYE		
		2025	2026	2027	2025	2026	2027
		Full-Time			Non Full-Time		
Administration/Community Development (no change)	69	14.00	14.00	14.00	5.00	5.00	5.00
Information Technology/GIS ¹	83	14.00	14.00	14.00	2.00	2.00	2.00
Finance ²	93	17.00	17.00	17.00	5.00	5.00	4.00
Human Resources ³	97	6.00	6.00	6.00	0.00	0.00	0.00
Police/Central Dispatch (no change)	101	150.00	152.00	152.00	19.00	19.00	19.00
Fire (no change)	129	101.00	101.00	101.00	0.00	0.00	0.00
Parks/Recreation ⁴	135	16.00	16.00	16.00	196.00	195.00	197.00
Engineering (no change)	181	10.125	10.125	10.125	5.00	5.00	5.00
Street Division/Stormwater (no change)	185	21.675	21.675	21.675	0.00	0.00	0.00
Property Maintenance (no change)	195	1.50	1.50	1.50	1.40	1.40	1.40
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
Transit (no change)	235	25.00	25.00	25.00	6.00	6.00	6.00
Total City		437.00	439.00	439.00	241.00	240.00	241.00

EXPLANATIONS OF STAFFING CHANGES

1 Reclassification of (1) Systems Analyst/Programmer to (1) IT Applications Administrator

2 Reclassification of (1) Director of Finance and Support Services to (1) Director of Finance

Reclassification of (1) Deputy Director of Finance and Support Services to (1) Deputy Director of Finance

Reclassification of (1) Accountant to (1) Budget Manager

Reclassification of (1) Accountant to (1) Accounting Manager

Reclassification of (1) Finance Administrative Aide to (1) Finance Analyst

Reduction: (1) Accounting Clerk

3 Reclassification of (1) Human Resources Manager to (1) Director of Human Resources

Reclassification of (1) Human Resources Asst. to (1) Human Resources Manager

Reclassification of (1) Human Resources Administrative Aide to (1) Recruiting and Outreach Coordinator

Reclassification of (1) Human Resources Clerical Assistant to (1) Human Resources Coordinator

4 Additions: (1) Cravens Pool Manager; (4) Lead Lifeguards; (3) Lifeguards; (2) Recreation Facility Workers

Reductions: (4) Asst. Pool Managers; (2) Pool Attendants

ORDINANCE 10-2026

AN ORDINANCE ADOPTING AND APPROVING THE ANNUAL BUDGET OF THE CITY OF OWENSBORO, KENTUCKY, FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027, 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 2026-2027 Annual Budget for the City of Owensboro, Kentucky, for the fiscal year beginning July 1, 2026, and ending June 30, 2027, 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 2, 2026, 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 2026-2027 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, 2026, and ending June 30,

2027, in the amount of \$171,876,952, inclusive of Internal Service Funds, for the various purposes designated in the 2026-2027 Annual Budget.

Section 2. The 2026-2027 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, 2026, 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.

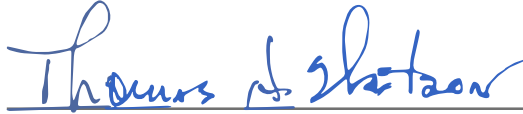
Section 4. This Ordinance shall take effect and be in full force immediately upon its final passage, approval and publication as required by law.

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 2026-2027 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 19th day of
May, 2026.

PUBLICLY READ AND FINALLY APPROVED ON SECOND READING, this 2nd
day of June, 2026.


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	9.1%
Business	15.5%
Industrial	19.0%
Professional/Service	9.6%
Residential	46.7%
Miles of Streets	254.69
Miles of Sidewalks	241.57
Population	60,302
Families	14,502
Caucasian	79.0%
Black or African American	6.3%
American Indian and Alaska Native	.2%
Asian	2.7%
Hispanic or Latino	5.6%
Persons reporting two or more races	5.0%
Some other race alone	1.2%

Population by Age –	
Median Age	37.5
<5 years	6.2%
5 to 9 years	6.9%
10 to 14 years	6.2%
15 to 19 years	7.0%
20 to 24 years	7.5%
25 to 34 years	13.6%
35 to 44 years	11.3%
45 to 54 years	11.2%
55 to 59 years	5.4%
60 to 64 years	5.7%
65 to 74 years	10.1%
75 to 84 years	6.1%
85 years and over	2.8%

Population by Education Attainment –	
Less than 9 th grade	3.5%
9 th to 12 th grade, no diploma	5.6%
High school graduate (incl. GED)	34.4%
Some college, no degree	21.1%
Associate's degree	9.3%
Bachelor's degree	15.7%
Graduate or professional degree	10.4%

Median Value- Owner-Occupied Housing	\$178,900
Occupied Housing Units	25,451
Vacant Housing Units	1,823
Homeowner Vacancy Rate	1.9%
Rental Vacancy Rate	4.8%
Average Household Size	2.30
Median Income	\$37,536
Median Household Income	\$56,357
Persons Below Poverty Level	18.9%

Estimated Employment – as of April 2026	
Daviess County	46,620
Owensboro MSA (Daviess, McLean, Hancock)	50,466

Unemployment Rates – as of April 2026	
Daviess County	3.6%
Owensboro MSA (Daviess, McLean, Hancock)	3.7%
Kentucky	4.2%
United States	4.0%

City Employees

Full-time	439
Part-time and Temporary	242



Police Protection

Police Stations	1
Police Academy	1
Police Officers	103
Crossing Guard Posts	5

CITY OF OWENSBORO, KENTUCKY ECONOMIC & DEMOGRAPHIC FACTORS



Fire Protection

Fire Stations	5
Training Center	1
Firefighters	100



City Public Schools

Elementary Schools	5
Middle Schools	2
High Schools	3
Preschools	2



Electric Utility

Street Lights	9,632
Traffic Signals	127



Parks & Recreation

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

Water Utility

Water Utility Users	25,610
Annual Consumption (mil)	4,033
Miles of Distribution	334

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	12
Basketball Courts	13
Museums	3



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 OF OWENSBORO GENERAL INFORMATION



The City

The City of Owensboro, originally known as Yellow Banks due to the color of the soil along the Ohio River, was first settled in 1797 and incorporated by the Kentucky Legislature in 1817 as "Owensborough," later shortened to Owensboro.

Today, Owensboro is Kentucky's fourth-largest city and serves as the economic, healthcare, educational, manufacturing, and cultural center of western Kentucky. While continuing to experience growth and investment, Owensboro maintains the quality of life, community pride, and welcoming atmosphere associated with a smaller city.



The community has received national recognition for economic development and business growth. In 2024, Owensboro earned two Top Ten rankings in Site Selection Magazine's Governor's Cup competition for Total Project Count and Projects Per Capita, reflecting the community's continued success in attracting new investment and supporting business expansion.

Location

Owensboro is the county seat of Daviess County, Kentucky, and is located on the southern bank of the Ohio River, one of the nation's most significant inland waterways. The city is approximately 32 miles southeast of Evansville, Indiana; 123 miles north of Nashville, Tennessee; and 109 miles southwest of Louisville, Kentucky.

The community benefits from excellent transportation infrastructure, including Interstate 165, U.S. Highway 231, and regional highway connections that provide efficient access to Interstate 64 in Indiana and Interstate 65 in central Kentucky. These transportation assets support economic development, commerce, and regional connectivity.



Industry and Economic Development

Owensboro has grown into a leading economic hub for Western Kentucky, supported by a diverse economy that includes advanced manufacturing, healthcare, logistics, professional services, and agriculture. Major industries produce aluminum products, automotive components, uniforms, paper, food products, tobacco, alcoholic beverages, electronics, plastics, wire products, and bourbon. The region is also recognized for agricultural innovation, including biodiesel and ethanol production from locally grown soybeans, and has earned an international reputation for biotechnology research. Owensboro is home to a major mortgage processing company, two natural gas transmission corporations, and numerous regional and national employers. Continued private investment has further strengthened the local economy, highlighted by a utility company's more than \$100 million downtown corporate headquarters and a new \$30 million operations center on the city's west side, together creating more than 265 jobs and generating millions of dollars in annual payroll.

The City continues to actively promote economic development to support long-term job growth and maintain a stable revenue base. Economic indicators reflect a resilient local economy and workforce. As of April 2026, average employment over the previous twelve months was 46,525, remaining relatively stable compared to the prior year. The April 2026 unemployment rate was 3.6%, an improvement from 3.9% the previous year and below both the Kentucky rate of 4.2% and the U.S. rate of 4.0%. Owensboro Municipal Utilities reported a slight increase in active water and electric meters, continuing a trend of steady utility growth, while much of the area's recent residential development has occurred in locations served by Kenergy and the local water district. Although the number of new single-family housing permits declined approximately 29% from the prior year, the value of new non-residential construction increased by more than 56%, reflecting continued investment in commercial and industrial development.

The City of Owensboro continues to pursue a proactive annexation and economic development strategy to support long-term growth. A significant portion of the City's industrial development potential is centered in the Carter Road/Airport Corridor, anchored by the 400-acre MidAmerica Airpark. Developed in partnership with the Greater Owensboro Economic Development Corporation, the Airpark includes Airpark and UniFirst Drives and extensions of Tamarack Road and Southtown Boulevard, providing sites that have successfully attracted new business investment. The corridor has supported major private-sector expansion, including the growth of a national mortgage processing company that added more than 800 jobs across three facilities. The Owensboro-Daviess County Regional Airport has also benefited from more than \$40 million in facility and terminal improvements, while daily nonstop service to Chicago provides convenient access to national and international destinations through a major airline hub. Supported by a diverse economic base, strategic infrastructure investments, and ongoing business development, the long-term outlook for the Owensboro area economy remains positive.

The City has also made significant investments in quality-of-life amenities through its riverfront redevelopment efforts. The \$40 million Riverfront Development Project, funded primarily through a federal grant, transformed the downtown waterfront with a new riverwall, the signature fountain, the Lazy Dayz Playground, a spray park, and expanded green space at Smothers Park. Since its completion, the playground has received national recognition, including being named the world's #1 playground by the Landscape Architects Network and one of the nation's top playgrounds by both USA Today and Early Childhood Education Zone, helping establish Smothers Park as a premier regional destination.





The City has continued to transform its downtown through strategic public-private investment. In partnership with the Daviess County Fiscal Court, the City completed a \$99 million downtown redevelopment initiative, with the City funding \$79 million and the County contributing \$20 million. The project included the opening of the Owensboro Convention Center in 2014, a \$55.5 million riverfront facility that has become a catalyst for tourism and economic activity. Three privately developed hotels, representing more than \$75 million in investment and 380 guest rooms, soon followed. Continued

redevelopment has includes apartments, commercial space, and a parking structure, further expanding housing and parking while reinforcing the area's role as a vibrant destination for residents and visitors.

A 437-space parking garage, completed in 2018, expanded parking capacity for the convention center, nearby hotels, and downtown businesses. Additional development has included new corporate office space, residential projects, and continued investment along the riverfront, with opportunities remaining for future growth. The City's revitalization efforts have earned national recognition, including being named one of *Southern Business & Development* magazine's "10 Great Southern Downtowns Worth a Visit."

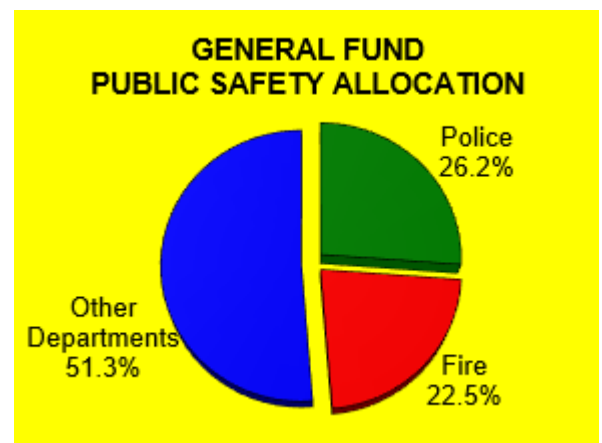
The City partnered with the Commonwealth of Kentucky to establish two Tax Increment Financing (TIF) districts in 2018. The Downtown Riverfront TIF continues to support redevelopment through substantial public and private investment, while the Gateway Commons TIF is driving commercial and industrial growth on approximately 208 acres of annexed property, generating significant long-term economic activity and future tax revenues.

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 4.03 minutes for OPD and 3.38 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 48.7% of the General Fund expenditure budget.



New additions to the City's public safety operations include its own police academy, allowing newly hired officers to complete Law Enforcement Basic Training locally rather than relocating to Richmond, Kentucky, for 20 weeks. Keeping recruits close to their families during training has made the position more attractive and expanded the City's pool of qualified applicants.



The City has also made significant investments in its fire service through Operation Firehouse, a \$30 million, multi-year initiative launched in 2023. The project includes construction of a state-of-the-art fire training center, completed in 2026, as well as renovations to all five City fire stations. Together, these improvements strengthen firefighter training, enhance working conditions, and ensure the City is well equipped to provide exceptional emergency services for years to come.



Education

Quality education is a priority in Owensboro, supported by city, county, and parochial school systems serving elementary through high school students. The average student-teacher ratio across these systems is 20–25:1.

Post-secondary options include Owensboro Community and Technical College, which offers associate degrees, vocational programs, and select degree pathways through telecommunications. Four-year institutions include Brescia University and Kentucky Wesleyan College, both offering bachelor's degrees. Graduate programs are available locally through Brescia University, Kentucky Wesleyan College, Western Kentucky University, and Murray State University, with Western Kentucky University–Owensboro providing expanded undergraduate and graduate offerings on its local campus, allowing residents to pursue advanced degrees without leaving the city.

Owensboro is also home to the Ford Government Gallery at the Owensboro Museum of Science and History. Named in honor of former U.S. Senator Wendell H. Ford, the gallery features a replica of his Senate office, a rotunda, and a 70-seat "Senate chamber" used for community events, meetings, and lectures, with connectivity to Washington, D.C. and Frankfort, Kentucky.

Medical Facilities

Owensboro serves as the regional healthcare hub for western Kentucky and southern Indiana. Owensboro Health is a nonprofit, community-based health system serving an 18-county region with a population of approximately 560,000 residents. The system includes Owensboro Health Regional Hospital in Owensboro, Owensboro Health Muhlenberg Community Hospital in Greenville, Owensboro Health Twin Lakes Medical Center in Leitchfield, the Owensboro Health Medical Group, the Mitchell Memorial Cancer Center, four outpatient Healthplex facilities, and numerous physician practices throughout the region.



Owensboro Health Regional Hospital, which opened in 2013, is a 477-bed, state-of-the-art regional medical center and one of the area's largest employers. The hospital provides a comprehensive range of inpatient, outpatient, emergency, surgical, cardiovascular, cancer, rehabilitation, women's, and pediatric services. It is home to the region's only Level III Neonatal Intensive Care Unit (NICU), delivering advanced care for premature and critically ill newborns, and annually cares for nearly 19,000 inpatient admissions, more than 96,000 emergency department visits, over 1.4 million outpatient visits, and approximately 2,500 births.

Owensboro Health has earned national recognition for the quality of its patient care and workplace culture. Owensboro Health Regional Hospital received five "High Performing" ratings in the 2024–2025 U.S. News & World Report Best Hospitals rankings for heart attack, heart failure, stroke, hip replacement, and knee replacement. The health system has also been recognized by Forbes as one of Kentucky's Best-In-State Employers for six consecutive years, reflecting its continued commitment to excellence in patient care, employee engagement, and community health.

The Mitchell Memorial Cancer Center, accredited by the Commission on Cancer of the American College of Surgeons as a Comprehensive Community Cancer Program, provides advanced cancer diagnosis, treatment, and research opportunities close to home. Together with its regional network of hospitals, specialty centers, and physician practices, Owensboro Health continues to strengthen the community's economic vitality and quality of life by providing high-quality healthcare services to residents throughout the region.

Recreation and Culture

The Daviess County Public Library serves residents with extensive print and digital collections, research databases, technology resources, educational programming, and community meeting spaces. The Owensboro Museum of Science and History preserves and interprets the region's natural and cultural heritage through exhibits and programs. The Owensboro Museum of Fine Art features permanent and rotating exhibitions, the Kentucky Spirit Galleries, an Atrium Sculpture Court, and a restored Civil War-era mansion. The Bluegrass Music Hall of Fame & Museum in downtown Owensboro celebrates the city's bluegrass heritage through exhibits, education, and live performances.



The RiverPark Center is the region's premier performing arts and civic venue, featuring a 1,500-seat auditorium, experimental theater, meeting and reception spaces, and outdoor riverfront areas. It hosts concerts, theater, educational programming, conferences, and community events year-round.



Friday After 5 is a signature free summer concert series held weekly along the downtown riverfront from May through September. Since 1996, it has grown into one of the region's largest outdoor music festivals, drawing tens of thousands of attendees with multiple stages, food vendors, and family activities.



Owensboro hosts a wide range of festivals and special events celebrating its heritage, arts, music, and culinary traditions. BBQ & Barrels (formerly the International Bar-B-Q Festival) highlights the city's barbecue culture alongside entertainment, vendors, and competitions. The ROMP Festival, hosted by the Bluegrass Music Hall of Fame & Museum, attracts nationally known artists for a multi-day bluegrass celebration. Seasonal events include Fourth of July festivities with riverfront fireworks, as well as fall events such as Pumpkin & Pickles and Harvest Festivals. The city also hosts major regional attractions, including airshows featuring the U.S. Navy Blue Angels and U.S. Air Force Thunderbirds, and the 2025 debut of Illuminate Owensboro, an immersive downtown art, light, and drone festival.



Owensboro maintains an extensive parks and recreation system, including neighborhood and community parks, athletic fields, playgrounds, trails, golf facilities, tennis and pickleball courts, fishing areas, and riverfront access. The Greenbelt trail system connects parks, schools, and neighborhoods.

City aquatic facilities include two public pools and three spray parks. Cravens Pool reopened in 2024 following renovation. Legion Park features a spray park, basketball courts, foot soccer court, walking trail, dog park, shelters, and an inclusive playground.

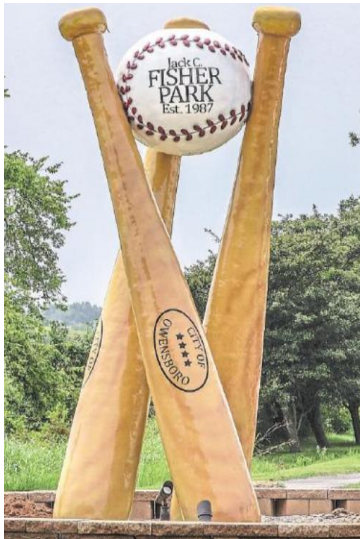
Smothers Park, a signature downtown riverfront destination, offers expansive green space, a landmark fountain, and a large children's playground and spray park. It connects to the Owensboro Convention Center and downtown via Mitch McConnell Plaza and Walkway, creating a central public gathering space that supports events, tourism, and economic development.



Owensboro has earned national recognition as a premier sports and recreation destination. In 2004, Sports Illustrated named Owensboro "Sportstown Kentucky," recognizing its commitment to community sports, recreation, and healthy lifestyles. The City continues to build on that legacy through ongoing investment in parks, athletic facilities, and sports tourism. Sports tourism is a driving force behind Owensboro's tourism industry, contributing significantly to the community's approximate \$260 million annual tourism economic impact through spending on lodging, dining, retail, entertainment, and other local businesses.

A major upcoming investment is the Bluegrass Fieldhouse Sports Complex, scheduled to open in late 2026. The approximately 80,000-square-foot facility will feature seven convertible hardwood courts supporting basketball, volleyball, pickleball, cheerleading, futsal, wrestling, archery, and other indoor events, further strengthening Owensboro's role as a regional tournament destination.

The Owensboro Sportscenter remains one of the community's premier athletic venues. The 5,000-seat arena hosts local high school and collegiate athletics, regional tournaments, concerts, and community events. The facility has served as host to multiple NCAA Division II Men's Basketball Championship tournaments and continues to host the KHSAA Third Region Boys' and Girls' Basketball Tournaments.



Owensboro's athletic tradition is strong. Owensboro High School has won four Kentucky boys' state basketball championships and captured its second state football title in 2025. The Owensboro Rampage ice hockey program has also excelled, winning six Kentucky High School Hockey League state championships. Kentucky Wesleyan College basketball, often referred to as the "UCLA of Small College Basketball," has won eight NCAA Division II National Championships.

The Owensboro Softball Complex at Jack C. Fisher Park is nationally recognized as one of the premier amateur softball facilities in the country. Since 2001, the complex has hosted more than 30 national championships and world series events and has received multiple national awards for tournament operations and facility excellence. 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 complex also serves hundreds of youth baseball and t-ball participants and more than 1,200 adult softball players through City recreation leagues each season. A \$2.95 million renovation completed in 2020 added synthetic turf infields, improved drainage, expanded parking, new batting cages, updated playground facilities, and enhanced spectator amenities, allowing the complex to accommodate increased tournament activity while supporting year-round play.



The Owensboro Parks and Recreation Department, in partnership with Owensboro Catholic High School, earned statewide recognition by hosting the KHSAA Girls' Fast Pitch Softball State Championship in 2004, 2005, and 2008 through 2018. Receiving an 11-year consecutive hosting assignment was unprecedented in the history of the event and reflected exceptional quality of Owensboro's athletic facilities, organization, and staff. Owensboro Catholic has continued its tradition of excellence in softball, with the Lady Aces winning eight KHSAA state fast-pitch softball titles since 1998.

The City has continued to invest in recreational facilities to meet evolving community interests. An underutilized tennis court was converted into a popular street soccer facility that has hosted tournaments, while additional courts have been converted for pickleball, one of the nation's fastest-growing sports. In 2014, the City opened a 14,000-square-foot skate park, followed in 2015 by the Merchant Centre Court, a premier 15-court indoor-outdoor tennis complex. In 2024, the Owensboro Parks and Recreation Department received both the USTA Southern Outstanding Parks and Recreation Department Award and the USTA Kentucky Outstanding Parks and Recreation Department Award, recognizing its commitment to providing exceptional tennis programming and recreational opportunities.

Owensboro's 2010 acquisition of Ben Hawes Park from the Commonwealth of Kentucky significantly expanded the City's recreational offerings. The park features the Rudy Mines Trails, which include more than eight miles of mountain biking trails and approximately four miles of hiking trails, providing visitors with opportunities to enjoy the area's natural beauty. Ben Hawes Park also includes the Owensboro Soap Box Derby Track, one of the region's premier facilities for youth racing events. The City continues to invest in improvements to the trail system to preserve these amenities and enhance the recreational experience for residents and visitors.

In 2019, the City opened Castlen Dog Park, its first public dog park, on 1.6 acres within Legion Park. Funded entirely through private donations and sponsorships, the park features separate fenced areas for large and small dogs, agility equipment, water stations, and other amenities for pets and their owners.

Owensboro has become a destination for nationally recognized special events, including The Great Race, America's premier vintage automobile rally. The City hosted an overnight stop in 2021 and was selected as the official kickoff location in 2024, welcoming approximately 140 vintage vehicles from 35 states and several international teams. The event attracted thousands of spectators to the downtown riverfront and showcased Owensboro's ability to successfully host large-scale national events while highlighting its vibrant downtown and renowned hospitality.



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.

Owensboro is also served by a local refugee resettlement agency that has maintained a presence in the community since 2009. The agency has assisted more than 3,500 refugees in establishing residency and integrating into the community, with arrivals primarily from Burma, Somalia, and Afghanistan.

The Government

The City of Owensboro operates under a City Manager form of government. The legislative authority is vested in a Board of Commissioners consisting of the Mayor and four Commissioners. Members of the Board are elected at-large on a non-partisan ballot. The Mayor is elected to a four-year term, and Commissioners are elected to staggered two-year terms. Each member of the Board has equal voting authority.

The Board of Commissioners is responsible for establishing City policy and appointing citizen advisory boards and committees to assist in the decision-making process and provide community input. The City Manager is appointed by the Board of Commissioners and serves as the chief administrative officer of the City. The City Manager is responsible for the day-to-day operations of City government and the implementation of policies established by the Board. City departments are managed by department directors who report directly 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, statutory 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:

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

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

Enterprise Funds:

- Bluegrass Fieldhouse Operations Fund
- 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, ensures 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.

CITY OF OWENSBORO					
2026-2027 BUDGET CALENDAR					
DATE	RESPONSIBILITY	ACTION	DATE	RESPONSIBILITY	ACTION
December – January	Commission	Strategic goal setting and prioritization	March 6	All Departments	Submit operating and CIP budget requests to Finance
January 9	Finance Department	Mail Agency Funding Request Applications	March 9	Finance Department	Lock down budget files (future budget revisions to be made by Finance)
January 29	Finance Department	Review budget process at staff meeting	March 13	Finance Department	Departmental budgets to City Manager for review
January 30	Commissioners	Strategic goal planning and long-range planning	March 23-26	City Manager/ Finance Department Managers	Review budget requests with department managers
January 30	Finance Department	Salary information sent out to departments for review/update	April 2	All Departments	Budget meeting to review changes with City Manager
February 6	Finance Department	Utilities, insurance, fuel, computer equipment & software, and cell phone budgets entered by finance	April 17	Finance Department	Distribute draft budget to Mayor and Commissioners
February 10	All Departments	Salary information due back to Finance	April 28	Mayor/ Commissioners	Work session – Budget Presentation
February 13	Finance Department	Salary information entered into departmental budgets	May 19	Mayor/ Commissioners	First reading
February 20	Public Works	Buildings & grounds maintenance, garage, and replacement budget due to Finance	June 2	Mayor/ Commissioners	Public hearing, Second reading
February 24	Finance Department	Buildings & grounds maintenance, garage, and replacement entered by Finance	By June 26	Finance Department	Prepare adopted budget in final form
February 27	Finance Department/ Agencies	Agency Funding requests due	By June 26	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

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.

INTERNAL

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.

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.

PUBLIC

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, YOUTUBE, INSTAGRAM	Facebook at www.facebook.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 ACFR reflects the status of the City's finances based on 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 \$10,000.

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 Bluegrass Fieldhouse.

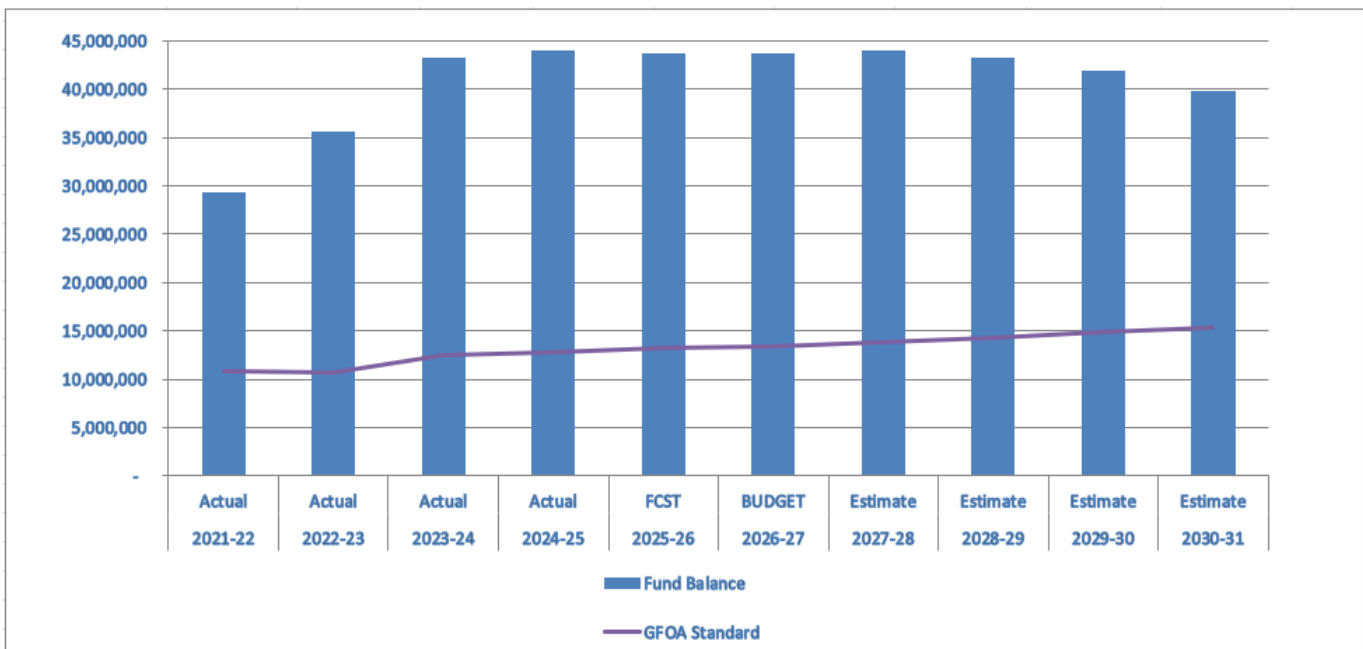
FUND BALANCE POLICY

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.

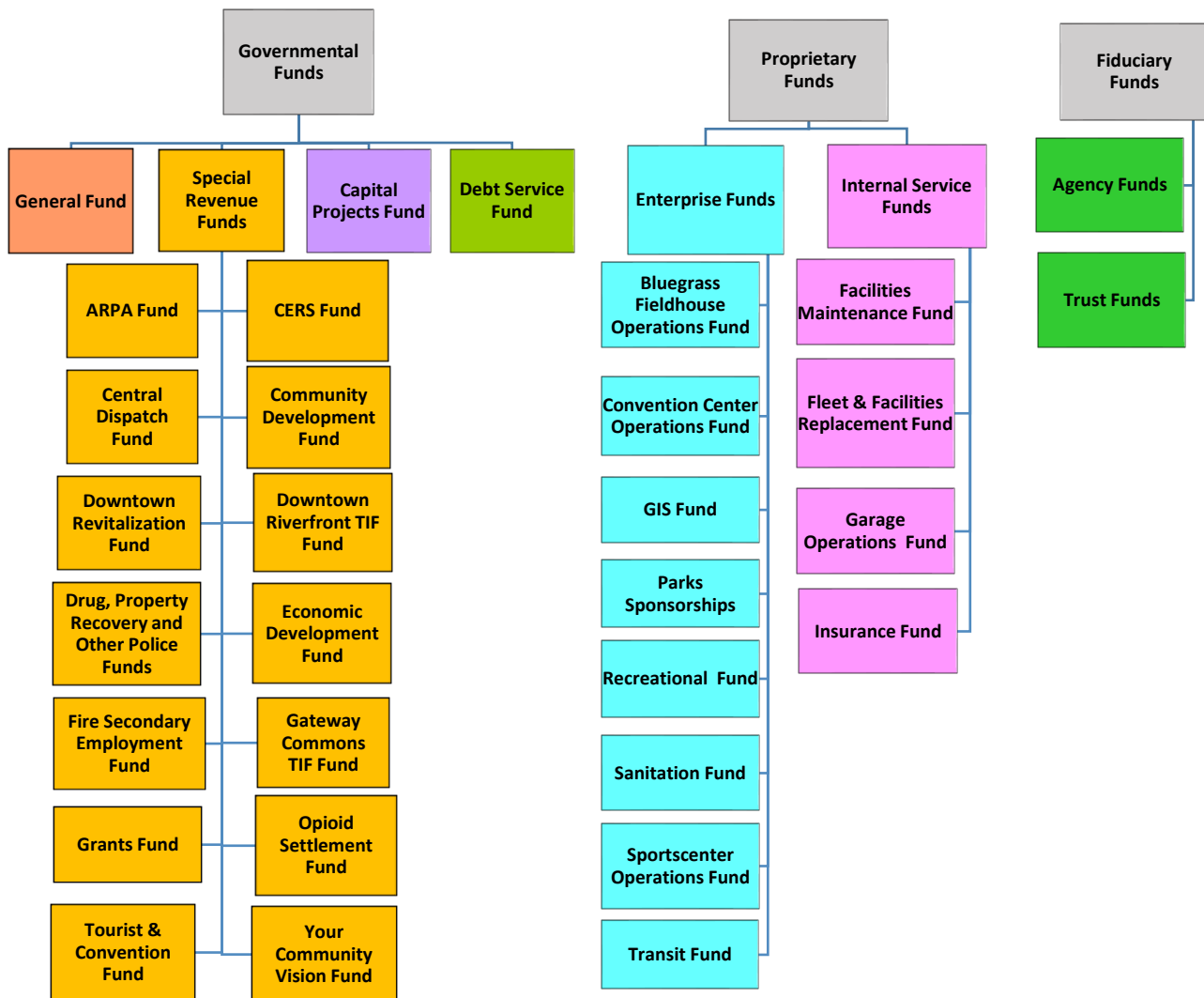
The Director of Finance annually reviews the City's policies for on-going relevance and adherence to mandates and recommends revisions as appropriate.



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 three major governmental funds (General Fund, Debt Service, and Capital Project) 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 (TRT). The revenue is used to enhance tourism in Owensboro and Daviess County.
- **Your Community Vision Fund.** Established to 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.
- **Bluegrass Fieldhouse Operations Fund.** Established to manage and account for the Bluegrass Fieldhouse 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.

2026-2027 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	\$ 34,347,322	\$ 80,153,872	\$ 80,118,843	\$ 35,029	\$ 34,382,351
CERS	2,883,542	0	0	0	2,883,542
Central Dispatch	2,292,519	4,611,775	4,611,775	0	2,292,519
Debt Service	0	11,854,696	11,854,696	0	0
Community Development	0	848,000	848,000	0	0
Economic Development	3,422,746	5,645,143	5,727,145	(82,002)	3,340,744
Convention Center Operations	1,290,296	5,536,019	5,536,019	0	1,290,296
Sportscenter Operations	434,394	2,046,914	2,046,914	0	434,394
Bluegrass Fieldhouse Operations	0	1,702,707	1,702,707	0	0
Capital Projects	572,039	100,000	100,000	0	572,039
Your Community Vision	1,846,044	8,626,000	9,416,264	(790,264)	1,055,780
Downtown Revitalization	2,599,592	5,596,000	4,297,497	1,298,503	3,898,095
Gateway Commons TIF	494,735	2,212,700	2,212,700	0	494,735
Downtown Riverfront TIF	0	1,488,000	1,447,843	40,157	40,157
ARPA	1,585,000	0	1,585,000	(1,585,000)	0
Tourist & Convention	675,000	1,434,250	1,398,803	35,447	710,447
Opioid Settlement	652,813	152,080	50,000	102,080	754,893
Police Secondary Employment	27,669	331,500	326,845	4,655	32,324
Property Recovery	89,336	11,000	18,200	(7,200)	82,136
State Drug	141,476	44,000	102,305	(58,305)	83,171
Federal Drug	272,137	20,000	78,432	(58,432)	213,705
Camp KOPS	1,400	4,000	5,400	(1,400)	0
Police Dare	132,640	28,000	80,322	(52,322)	80,318
Police Explorer Troop	3,312	500	3,590	(3,090)	222
Police Juvenile Diversion	750	0	0	0	750
Fire Secondary Employment	1,100	6,000	5,474	526	1,626
Sanitation	18,878,806	8,108,209	8,283,510	(175,301)	18,703,505
Transit	334,355	4,508,284	4,508,284	0	334,355
Recreational	34,281	4,404,271	4,404,271	0	34,281
Parks Sponsorship	24,832	18,000	18,000	0	24,832
GIS	0	691,857	691,857	0	0
Police & Fire Pension	148,490	336,000	406,260	(70,260)	78,230
Total Budgeted Funds	\$ 73,186,626	\$ 150,519,777	\$ 151,886,956	\$ (1,367,179)	\$ 71,819,447
Internal Service Funds					
Insurance	\$ 6,724,106	\$ 8,098,032	\$ 8,016,165	\$ 81,867	\$ 6,805,973
Facilities Maintenance	1,630,838	4,896,405	4,952,193	(55,788)	1,575,050
Garage Service	876,906	1,831,472	1,835,084	(3,612)	873,294
Fleet & Facilities Replacement	5,690,733	5,160,776	5,186,554	(25,778)	5,664,955
Total Internal Service	\$ 14,922,583	\$ 19,986,685	\$ 19,989,996	\$ (3,311)	\$ 14,919,272

Total budgeted appropriations including transfers is: \$ 171,876,952

FUND BALANCES CHANGING BY MORE THAN 10%

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 2026-27 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.

ARPA: The decrease in fund balance is due to the transfer of remaining interest earnings to General Fund following the full expenditure of grant funds.

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 for training, to purchase equipment and other supplies.

Fire Secondary Employment: The increase in fund balance is due to revenues generated from contracted services exceeding the related personnel costs.

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

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											
	2025	2026	2027	2025	2026	2027	2025	2026	2027	2025	2026	2027	2025	2026	2027	2025	2026	2027	2025	2026	2027	2025	2026	2027
	Actual	Amended Budget	Budget	Actual	Amended Budget	Budget	Actual	Amended Budget	Budget	Actual	Amended Budget	Budget	Actual	Amended Budget	Budget	Actual	Amended Budget	Budget	Actual	Amended Budget	Budget	Actual	Amended Budget	Budget
Financial Sources																								
Property Tax	\$14,164	\$14,638	\$15,046	\$0	\$0	\$0	\$703	\$1,047	\$974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,867	\$15,685	\$16,020
Occupational License Fees	24,067	24,914	25,288	0	0	0	9,984	9,357	10,022	0	0	0	0	0	0	0	0	0	0	0	0	34,051	34,271	35,309
Net Profit License Fees	6,695	5,000	5,075	0	0	0	1,823	1,448	1,775	0	0	0	0	0	0	0	0	0	0	0	0	8,518	6,448	6,850
Regulatory License Fees	9,926	9,964	10,658	0	0	0	6,791	6,779	7,067	0	0	0	0	0	0	0	0	0	0	0	0	16,717	16,743	17,724
Intergovernmental	2,596	3,109	3,017	572	0	0	4,840	6,311	4,925	30	27	27	7,556	10,878	10,032	0	0	0	0	0	0	15,594	20,325	18,001
Investment Earnings	2,799	2,300	2,400	1,531	0	0	1,317	723	742	0	0	0	1,010	789	837	954	780	810	16	9	6	7,627	4,601	4,795
Fees, Licenses & Permits	1,148	1,100	987	0	0	0	87	200	70	0	0	0	0	0	0	0	0	0	0	0	0	1,235	1,300	1,057
Fines and Forfeitures	89	100	95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	89	100	95
Rentals	156	171	195	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	156	171	195
Charges for Services	2,116	2,363	2,569	0	0	0	249	332	332	8,164	7,942	8,081	2,661	2,755	2,969	17,649	18,846	19,177	0	0	0	30,838	32,237	33,128
Contribution and Donations	108	118	120	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	108	118	120
Dividends-Component Units	8,788	8,995	9,207	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,788	8,995	9,207
Payments in Lieu Of	3,245	3,250	3,334	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,245	3,250	3,334
Miscellaneous Income	327	278	295	0	0	0	463	436	521	81	10	0	(120)	41	41	90	0	0	1	0	0	842	764	858
Sale of Assets	0	5	1	0	0	0	0	0	0	18	0	0	0	0	0	(83)	0	0	1	0	0	(63)	5	1
Bond Proceeds	0	0	0	0	10	10	10	0	1,000	0	0	0	0	0	0	0	0	0	0	0	0	10	10	1,010
Transfers	1,151	258	1,867	15,349	12,995	11,945	3,318	3,283	3,632	0	0	0	3,895	6,273	5,028	0	64	0	222	240	330	23,934	23,112	22,802
Total Financial Sources	\$77,373	\$76,561	\$80,154	\$17,453	\$13,005	\$11,955	\$29,584	\$29,915	\$31,059	\$8,292	\$7,979	\$8,108	\$15,002	\$20,735	\$18,908	\$18,610	\$19,690	\$19,987	\$240	\$249	\$336	\$166,555	\$168,134	\$170,506
Financial Uses																								
Salaries/Benefits	\$38,539	\$42,016	\$43,473	\$0	\$0	\$0	\$2,814	\$3,332	\$3,500	\$2,890	\$3,099	\$3,216	\$4,465	\$7,268	\$4,936	\$9,445	\$10,948	\$11,337	\$428	\$450	\$400	\$58,581	\$67,113	\$66,862
Maintenance	8,714	9,857	9,756	0	0	0	2,038	2,631	2,738	658	711	778	820	1,233	1,087	851	978	992	0	0	0	13,082	15,410	15,352
Supplies	2,075	2,503	2,512	0	0	0	163	194	129	456	642	573	904	1,490	1,093	1,054	1,079	1,127	0	0	0	4,652	5,909	5,434
Utilities	887	1,011	1,102	0	0	0	109	148	148	10	13	15	417	528	673	28	37	41	0	0	0	1,452	1,738	1,980
Other	2,443	3,149	3,027	0	0	0	6,118	9,157	8,023	2,841	3,058	3,126	6,750	7,571	7,242	826	1,204	1,009	0	7	18,977	24,140	22,434	
Capital	3,766	3,947	4,104	10,643	28,367	100	6,339	8,091	2,405	932	3,324	575	2,080	3,699	2,180	2,372	13,185	5,483	0	0	0	26,133	60,614	14,848
General Government	9,101	10,910	5,153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,101	10,910	5,153
Agencies	2,505	2,137	2,519	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,505	2,137	2,519
Debt	0	0	0	15,747	12,130	11,855	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,747	12,130	11,855
Bond Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	9,392	10,647	8,472	4	0	0	16,285	14,127	15,271	0	0	0	263	325	1,697	0	0	0	0	0	0	25,944	25,099	25,441
Total Financial Uses	\$77,425	\$86,177	\$80,119	\$26,394	\$40,497	\$11,955	\$33,866	\$37,680	\$32,216	\$7,786	\$10,848	\$8,284	\$15,700	\$22,114	\$18,908	\$14,576	\$27,432	\$19,990	\$428	\$450	\$406	\$176,176	\$225,198	\$171,877
Surplus (Deficit)	\$ (52)	\$ (9,616)	\$ 35	\$ (8,941)	\$ (27,492)	\$ 0	\$ (4,282)	\$ (7,765)	\$ (1,157)	\$ 507	\$ (2,869)	\$ (175)	\$ (698)	\$ (1,378)	\$ 0	\$ 4,034	\$ (7,742)	\$ (3)	\$ (188)	\$ (201)	\$ (70)	(\$9,621.092)	\$ (57,064)	\$ (1,370)
Fund Balance																								
Beginning Balance	\$44,015	\$43,963	\$34,347	\$41,959	\$33,018	\$5,526	\$24,215	\$19,934	\$12,169	\$22,532	\$23,038	\$20,169	\$2,904	\$2,206	\$828	\$18,631	\$22,664	\$14,923	\$537	\$350	\$148	\$154,794	\$145,173	\$88,109
Ending Balance	\$43,963	\$34,347	\$34,382	\$33,018	\$5,526	\$5,526	\$19,934	\$12,169	\$11,011	\$23,038	\$20,169	\$19,994	\$2,206	\$828	\$828	\$22,664	\$14,923	\$14,919	\$350	\$148	\$78	\$145,173	\$88,109	\$86,739

LONG RANGE FINANCIAL FORECAST - ALL FUNDS
(Includes Internal Service Funds)

	Actual	Amended	Budget	Forecast	Forecast
Revenue	2024-2025	Budget 2025-2026	2026-2027	2027-2028	2028-2029
Taxes	\$ 15,772,224	\$ 16,483,791	\$ 17,009,885	\$ 17,690,280	\$ 18,397,892
Licenses & Permits	52,435,518	50,620,910	52,602,791	53,917,861	55,265,807
Investment Earnings	7,704,628	4,672,750	4,891,000	4,891,000	4,891,000
Regulatory Fees	6,865,559	6,990,000	7,036,500	7,247,595	7,465,023
Intergovernmental	15,530,360	20,264,098	18,911,458	19,100,573	19,291,579
Charges for Services	31,032,545	32,454,754	33,368,142	33,868,664	34,376,694
Dividends from Component Units	8,787,759	8,994,952	9,207,326	9,391,473	9,579,302
Payments in Lieu of	3,586,286	3,650,000	3,704,000	3,810,980	3,921,087
Issuance of Debt	10,393	10,000	10,000	10,000	10,000
Transfers	23,934,206	23,112,220	22,801,968	23,486,027	24,190,608
Other	895,091	880,540	963,392	982,660	1,002,313
Total Revenue	\$ 166,554,570	\$ 168,134,015	\$ 170,506,462	\$ 174,397,112	\$ 178,391,304
Expense	Actual	Amended	Budget	Forecast	Forecast
	2024-2025	Budget 2025-2026	2026-2027	2027-2028	2028-2029
Personnel Services	\$ 58,580,933	\$ 67,112,676	\$ 66,862,028	\$ 69,536,509	\$ 72,317,969
Maintenance	13,081,518	15,409,608	15,351,854	15,812,410	16,286,782
Supplies	4,652,454	5,908,933	5,433,515	5,596,520	5,764,416
Utilities	1,452,167	1,737,920	1,980,049	2,039,450	2,100,634
Other	30,584,304	37,186,492	30,105,926	31,009,104	31,939,377
Capital	26,133,381	60,613,591	14,848,148	15,442,074	15,905,336
Debt	15,746,878	12,129,580	11,854,696	11,854,590	11,866,903
Total Expense, net Transfers	150,231,634	200,098,800	146,436,216	151,290,657	156,181,417
Transfers	25,944,026	25,099,021	25,440,736	26,203,958	26,990,077
Total Expense	\$ 176,175,661	\$ 225,197,821	\$ 171,876,952	\$ 177,494,615	\$ 183,171,494
Net Increase (Decrease)	(9,621,091)	(57,063,806)	(1,370,490)	(3,097,503)	(4,780,191)
Beginning Fund Balance	154,794,106	145,173,015	88,109,209	86,738,719	83,641,216
Ending Fund Balance	\$ 145,173,015	\$ 88,109,209	\$ 86,738,719	\$ 83,641,216	\$ 78,861,026

- 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 46-53 and 61-64.

- This forecast reflects a stable outlook for the City.

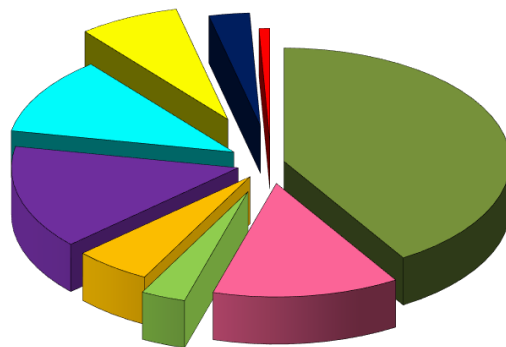
WHERE THE MONEY COMES FROM

All Funds (Excludes Internal Service Funds)

Operating Revenue	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Licenses, Fees, & Permits	\$ 50,250,233	\$ 52,435,518	\$ 50,620,910	\$ 52,602,791	4%
Taxes	15,063,654	15,772,224	16,483,791	17,009,885	3%
Investment Earnings	6,975,515	6,751,056	3,892,750	4,081,000	5%
Regulatory Fees	5,930,507	6,865,559	6,990,000	7,036,500	1%
Intergovernmental	15,215,775	15,530,360	20,264,098	18,911,458	-7%
Charges for Services	13,100,243	13,383,403	13,608,720	14,191,457	4%
Dividends from Component Units	8,585,618	8,787,759	8,994,952	9,207,326	2%
Payments in Lieu Of	3,539,368	3,586,286	3,650,000	3,704,000	1%
Other	2,028,830	887,767	880,540	963,392	9%
Issuance of Debt	9,200	10,393	10,000	10,000	0%
Subtotal, net of Transfers	120,698,942	124,010,326	125,395,761	127,717,809	2%
Transfers	35,623,097	23,934,206	23,048,220	22,801,968	-1%
Total, with Transfers	\$ 156,322,040	\$ 147,944,532	\$ 148,443,981	\$ 150,519,777	1%

Includes all funds net of internal service funds. See pages 46-53 for breakdown by fund.
Revenues of less than 1% are combined with Other category on chart below.

Where the Money Comes From (Revenues)



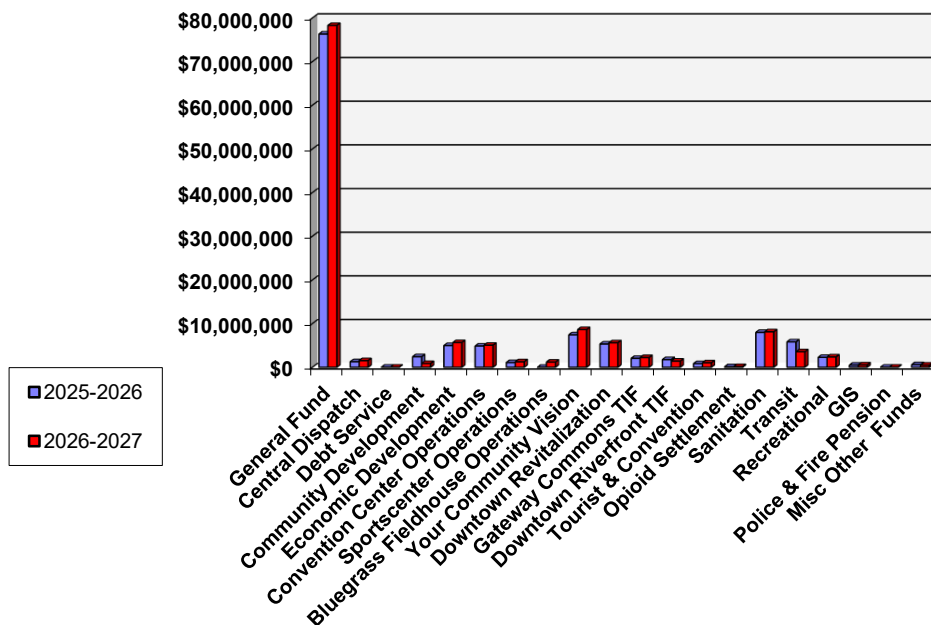
- Licenses, Fees, & Permits 42.04%
- Taxes 13.69%
- Investment Earnings 3.23%
- Regulatory Fees 5.80%
- Intergovernmental 12.69%
- Charges for Services 11.37%
- Dividends from Component Units 7.47%
- Payments in Lieu Of 3.03%
- Issuance of Debt/Other 0.68%

BUDGET REVENUE COMPARISONS BY FUND
FISCAL 2025-2026 TO FISCAL 2026-2027
(Excludes Internal Service Funds)

Fund	Amended Budget 2025-2026	Budget 2026-2027	% Change
General Fund	\$ 76,303,044	\$ 78,286,974	2.6%
Central Dispatch	1,252,914	1,507,128	20.3%
Debt Service	10,000	10,000	0.0%
Community Development	2,405,897	848,000	-64.8%
Economic Development	4,964,606	5,645,143	13.7%
Convention Center Operations	4,846,075	5,036,491	3.9%
Sportscenter Operations	1,059,306	1,241,675	17.2%
Bluegrass Fieldhouse Operations	0	1,167,860	100.0%
Your Community Vision	7,421,000	8,626,000	16.2%
Downtown Revitalization	5,312,000	5,596,000	5.3%
Gateway Commons TIF	2,024,500	2,212,700	9.3%
Downtown Riverfront TIF	1,747,000	1,388,000	-20.5%
Tourist & Convention	817,000	1,011,250	23.8%
Opioid Settlement	120,142	152,080	26.6%
Sanitation	7,978,913	8,108,209	1.6%
Transit	5,801,523	3,543,321	-38.9%
Recreational	2,260,565	2,353,585	4.1%
GIS	477,123	518,893	8.8%
Police & Fire Pension	9,000	6,000	-33.3%
Miscellaneous Other Funds*	585,153	458,500	-21.6%
Subtotal, net of Transfers	125,395,761	127,717,809	1.9%
Transfers	23,048,220	22,801,968	-1.1%
Total, with Transfers	\$ 148,443,981	\$ 150,519,777	1.4%

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

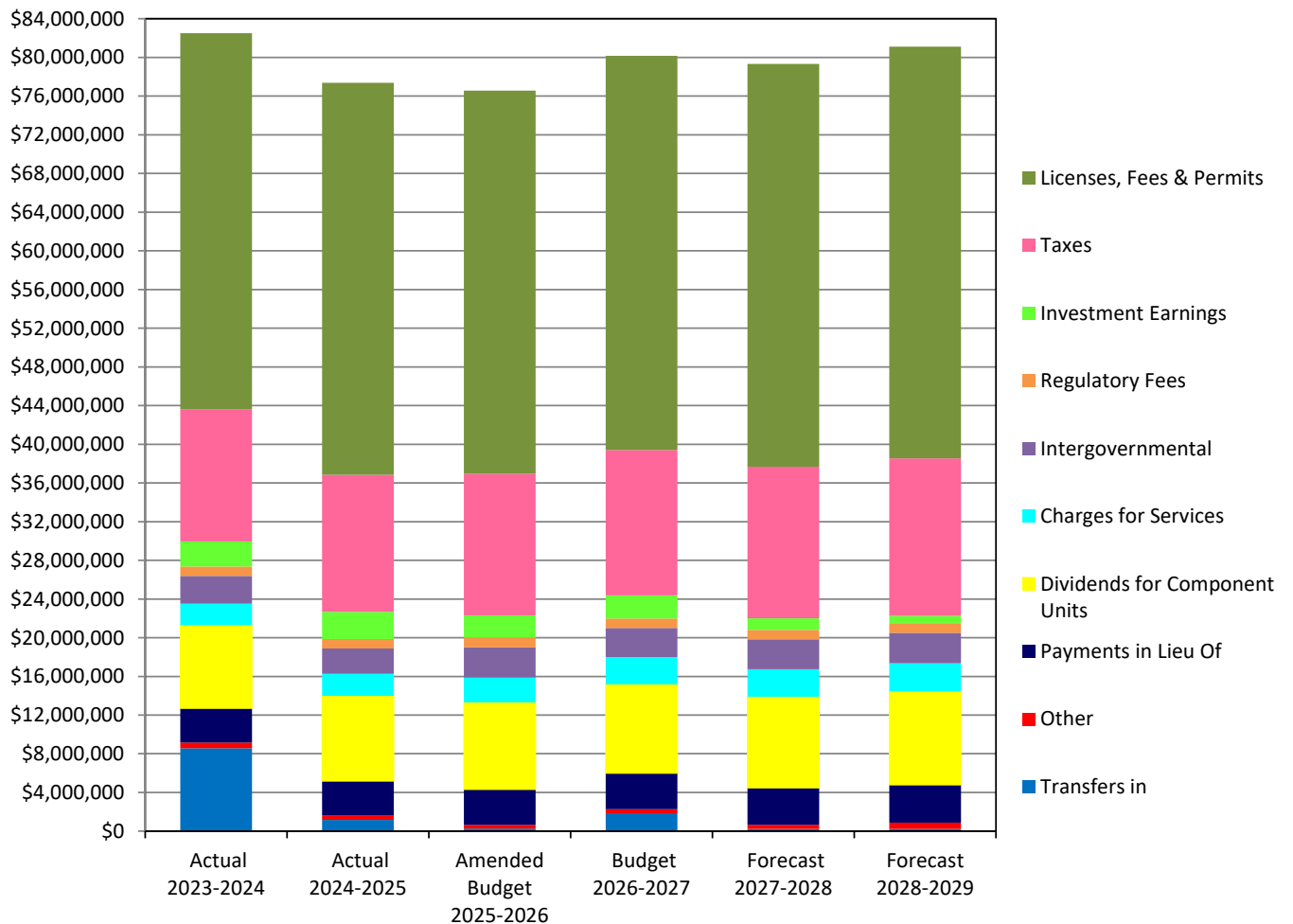
Budget Revenue Comparisons By Fund Graph



GENERAL FUND REVENUE TRENDING

Operating Revenue	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	Forecast 2027-2028	Forecast 2028-2029
Licenses, Fees & Permits	\$ 38,916,407	\$ 40,541,876	\$ 39,615,314	\$ 40,736,271	\$ 41,647,482	\$ 42,579,811
Taxes	13,633,782	14,164,317	14,638,281	15,045,812	15,647,644	16,273,550
Investment Earnings	2,588,217	2,798,911	2,300,000	2,400,000	1,200,000	750,000
Regulatory Fees	964,060	979,871	1,010,000	960,000	979,200	998,784
Intergovernmental	2,882,103	2,610,151	3,120,170	3,023,233	3,083,698	3,145,372
Charges for Services	2,221,905	2,306,653	2,570,719	2,804,870	2,865,178	2,922,482
Dividends from Component Units	8,585,618	8,787,759	8,994,952	9,207,326	9,425,009	9,648,134
Payments in Lieu Of	3,539,368	3,586,286	3,650,000	3,704,000	3,810,980	3,921,087
Other	595,303	447,054	403,608	405,462	413,571	625,843
Transfers in	8,564,624	1,150,504	257,921	1,866,898	237,643	244,772
Total	\$ 82,491,388	\$ 77,373,382	\$ 76,560,965	\$ 80,153,872	\$ 79,310,405	\$ 81,109,834

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 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
General Fund (001)					
911 Fees Cell Phones	\$ 148,197	\$ 373,370	\$ 400,000	\$ 360,000	-10%
911 Fees Landlines	320,902	115,357	115,000	105,000	-9%
Alcohol Beverage License Fees	153,205	160,624	161,000	160,000	-1%
Auction Proceeds	0	340	5,000	500	-90%
Base Court HB 413	51,160	48,799	50,000	45,000	-10%
CD Grant Administration Fee	144,868	0	136,700	137,000	0%
City Schools - Tax Collection Fee	233,980	239,626	248,768	258,719	4%
Contributions Owensboro Health	150,000	150,000	150,000	150,000	0%
Daily Parking-Locust Street Parking	12,136	18,737	18,000	18,000	0%
Dugan Best Concessions	76	178	1,320	900	-32%
Dugan Best Reservation Private Parties	2,850	2,820	3,765	3,780	0%
Dugan Best Vending Machines Drinks	1,134	1,296	1,350	1,375	2%
Dugan Best Vending Machines Food	1,636	2,292	1,700	1,700	0%
Dugan Best Programs	2,079	960	2,590	2,590	0%
Finance Management Fees	714,500	716,500	724,750	807,000	11%
Finance Miscellaneous Revenue	796	6,535	0	0	0%
Federal Grants	0	0	41,667	41,667	0%
Fire Miscellaneous Revenue	3,949	0	3,000	0	-100%
Fireworks Licenses	9,600	9,600	8,000	9,500	19%
Franchise Fees Atmos	198,103	206,544	200,000	220,000	10%
Franchise Fees Kenergy	245,510	135,062	200,000	150,000	-25%
Gifts/Donations	8,248	0	0	0	0%
Insurance Premium License Fees	8,030,044	8,945,177	8,923,902	9,648,523	8%
Interest on Investments	2,588,217	2,798,911	2,300,000	2,400,000	4%
IT Management Fees	506,530	501,501	631,181	765,329	21%
Lease Income	5,946	6,846	5,046	5,500	9%
LGEA Mineral/Coal Severance Tax	16,234	12,319	16,000	16,000	0%
Merchant Fee Collection	28,909	40,542	32,000	55,000	72%
Miscellaneous Office Supplies Revenue	703	204	0	0	0%
Monthly Parking-Daviess Street Garage	70,464	81,320	92,000	92,000	0%
Monthly Parking-Locust Street Garage	15,670	22,550	24,000	37,000	54%
Municipal Aid	1,370,174	1,214,713	1,400,000	1,300,000	-7%
Net Profit Licenses	6,399,139	6,694,850	5,000,000	5,075,000	1%
Non Departmental Miscellaneous Revenue	163,011	18,282	17,000	15,000	-12%
Non Departmental Sale of Capital Assets	3,194	0	0	0	0%
OCC/NP Processing Fee	318,171	324,695	350,000	370,000	6%
Occupational Licenses	23,644,873	24,066,866	24,913,887	25,287,595	1%
OMU Dividend	8,085,618	8,287,759	8,494,952	8,707,326	3%
OPD - Mental Health Transports	7,849	5,335	5,000	5,000	0%
OPD Accident Reports	25,878	25,661	25,000	25,000	0%
OPD Miscellaneous Revenue	176,003	178,587	170,000	170,000	0%
OPD Wrecker Service	8,787	12,669	12,500	12,000	-4%
Other Licenses	7,000	7,900	7,500	8,500	13%
Other Permits Demolition	2,860	3,285	3,000	3,200	7%
Other Permits Encroachments	950	1,350	1,400	1,400	0%
Other Permits Street Cut	18,077	18,562	20,625	20,625	0%
Owensboro Keepsakes	1,047	994	1,000	1,000	0%
Owensboro Riverport ED INF	500,000	500,000	500,000	500,000	0%
Parking Fines	18,677	39,814	50,000	50,000	0%
Parks Fitness Adult	270	0	0	0	0%
Parks Youth Miscellaneous Rental	6	0	0	0	0%
Parks Youth Registration Fees	10,713	10,764	10,500	10,500	0%
Parks Youth Summer Day Camp	131,206	147,131	182,095	168,700	-7%
Parks Youth Other Day Camp Revenue	16,853	12,552	14,600	18,300	25%
Parks Reservation Gym	2,287	3,695	3,450	3,360	-3%

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Parks Shelter Reservations	18,333	20,093	18,250	20,270	11%
Parks Miscellaneous Revenue	0	13	0	0	0%
Parks Sports-Reservations Private Parties	12,533	11,985	12,513	22,544	80%
Parks Sports Fitness Youth	8,102	20,267	27,420	25,464	-7%
Parks Sponsors Donations	0	0	0	2,500	100%
Parks Sports-Tennis Reservations	7,996	6,882	7,826	0	-100%
Parks Sports-Tennis Tournament	2,650	4,558	3,000	5,404	80%
Parks Sports-Volleyball	4,240	4,305	5,280	5,328	1%
Parks Sports-Leagues	3,546	0	0	1,400	100%
Parks Sports-Concessions	754	3,296	4,000	3,300	-18%
Parks Sports-Soccer Field Fees	723	519	650	706	9%
Smothers Programs	0	0	1,400	1,400	0%
Smothers Merchandise Sales	162	92	1,000	1,948	95%
Smothers Park Concessions	20,114	19,171	25,200	22,200	-12%
Smothers Reservation Private Parties	1,115	1,584	3,290	7,610	131%
Smothers Reservation Birthday Parties	1,909	1,369	3,480	0	-100%
Payments in Lieu of Taxes Housing Authority	42,904	42,904	45,000	44,000	-2%
Payments in Lieu of Taxes OMU Electric	2,590,831	2,709,928	2,700,000	2,800,000	4%
Payments in Lieu of Taxes OMU Fiber	115,096	122,541	130,000	100,000	-23%
Payments in Lieu of Taxes OMU Water	346,926	369,307	375,000	390,000	4%
Penalty/Interest Current Year Property Tax	55,497	58,251	60,000	60,000	0%
Penalty/Interest Insurance Premium Tax	1,877	813	0	0	0%
Penalty/Interest Occupational/Net Profit Tax	461,736	379,039	350,000	280,000	-20%
Penalty/Interest Property Mtc.	655	2,258	1,500	656	-56%
Penalty/Interest Prior Year Property Tax	30,251	21,038	15,000	20,000	33%
Police/Fire Incentives	1,165,900	1,196,639	1,341,803	1,349,566	1%
Police/Fire Incentives Admin Reimbursement	20,274	21,869	22,811	22,943	1%
Prop Maint - Bills and Liens	44,272	79,238	55,000	44,272	-20%
Property Taxes Bank Shares	553,781	595,583	550,000	610,000	11%
Property Taxes Franchise	308,659	225,912	250,000	300,000	20%
Property Taxes Personal Property Tax	1,050,675	1,241,268	1,300,000	1,260,000	-3%
Property Taxes Real Property Tax	10,159,208	10,508,171	10,938,281	11,375,812	4%
Property Taxes Vehicle	1,561,459	1,593,383	1,600,000	1,500,000	-21%
Public Events Miscellaneous Revenue	27,033	27,459	0	0	0%
Public Events Registration Fees	23,550	42,834	27,500	37,500	36%
Public Events Sponsors Donations	107,500	108,000	117,500	117,500	0%
Public Events Showmobile Rental	1,500	1,500	2,100	1,600	-24%
Radio Communications Miscellaneous Revenue	56,202	54,462	54,462	54,462	0%
Rental - City Property	5,513	2,252	3,000	1,500	-50%
Special Events Parking - Daviess Street	16,487	15,278	15,000	18,000	20%
Special Events Parking - Locust Street	2,618	862	2,000	500	-75%
Shelton Memorial Pavers	15	96	100	0	-100%
Street Miscellaneous Revenue	11,086	0	0	0	0%
Sale of Capital Assets	1,500	150	0	0	0%
Telecommunications Tax	478,727	478,825	479,000	479,000	0%
TIF Admin Fees	24,567	55,410	75,430	55,000	-27%
Transfer from ARPA	7,774,176	713,166	0	1,585,000	100%
Transfers from Gateway Commons TIF	90,448	273,381	257,921	281,898	9%
Transfers from CERS	700,000	0	0	0	0%
Transfers from Capital Improvements Fund	0	4,200	0	0	0%
Transfers from Central Dispatch	0	159,757	0	0	0%
Total General Fund	\$ 82,491,388	\$ 77,373,382	\$ 76,560,965	\$ 80,153,872	5%

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Central Dispatch Fund (005)					
Interest on Investments	\$ 85,437	\$ 106,703	\$ 0	\$ 0	0%
County Contribution	964,759	1,104,344	1,213,377	1,461,010	20%
DCPS Contribution	36,093	37,183	39,537	46,118	17%
Transfer from General Fund	2,608,422	2,687,238	2,700,742	3,104,647	15%
Total Central Dispatch	<u>\$ 3,694,711</u>	<u>\$ 3,935,468</u>	<u>\$ 3,953,656</u>	<u>\$ 4,611,775</u>	<u>17%</u>
Debt Service Fund (010)					
Transfer from General Fund	\$ 396,633	\$ 440,597	\$ 396,894	\$ 130,483	-67%
Transfer from Economic Development	1,186,387	1,198,345	1,196,822	1,185,784	-1%
Transfer from Convention Center	105,733	113,661	112,822	113,368	0%
Transfer from Downtown Riverfront TIF	1,409,140	4,336,565	1,418,058	1,424,283	0%
Transfer from Tourist & Convention	1,382,456	1,398,586	1,398,124	1,398,803	0%
Transfer from Your Community Vision	3,133,988	3,139,028	3,142,310	3,145,682	0%
Transfer from Downtown Revitalization	4,337,256	1,383,596	4,306,472	4,297,497	0%
Transfer from Recreation Fund	138,774	149,181	148,078	148,796	0%
Interest on Investments	2,840	4,791	0	0	0%
Issuance of Debt	0	0	10,000	10,000	0%
Transfer from Riverport	195,685	101,110	0	0	0%
Transfer from RiverPark Maintenance	60,000	470,853	0	0	0%
Total Debt Service	<u>\$ 12,348,892</u>	<u>\$ 12,736,313</u>	<u>\$ 12,129,580</u>	<u>\$ 11,854,696</u>	<u>-2%</u>
Community Development Funds					
CDBG Fund (022)					
Federal Grants	\$ 627,725	\$ 918,239	\$ 449,536	\$ 566,249	26%
Rental - City Property	12,200	12,120	12,840	0	-100%
Miscellaneous Revenue	11,472	9,000	9,000	0	-100%
Total CDBG	<u>651,397</u>	<u>939,359</u>	<u>475,478</u>	<u>566,249</u>	<u>19%</u>
HOME Fund (023)					
Federal Grants	383,226	0	1,780,419	281,751	-84%
Miscellaneous Revenue	143,914	0	0	0	0%
Sale of Capital Assets	0	115,584	150,000	0	-100%
Total HOME	<u>695,430</u>	<u>115,584</u>	<u>1,930,419</u>	<u>281,751</u>	<u>-85%</u>
Total Community Development	<u>\$ 1,346,827</u>	<u>\$ 1,054,943</u>	<u>\$ 2,405,897</u>	<u>\$ 848,000</u>	<u>-65%</u>

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Economic Development Fund (024)					
Property Taxes Realized Property Tax	\$ 373,227	\$ 387,403	\$ 729,010	\$ 635,123	-13%
Occupational Licenses	429,537	485,120	506,184	382,157	-25%
Net Profit Licenses	95,302	127,164	103,120	56,720	-45%
Franchise Fees Atmos	310,920	412,963	500,000	440,000	-12%
Franchise Fees Kenergy	28,708	270,044	240,000	136,500	-43%
Interest on Investments	314,961	358,715	375,000	250,000	-33%
Economic Development Fees Owensboro Mfg.	13,421	12,714	12,945	2,781	-79%
Economic Development Fees Unifirst	190,560	215,232	222,671	196,200	-12%
Economic Development Fees Ky Bioprocessing	61,535	166,999	51,878	54,000	4%
Economic Development Fees Toyotetsu	561,109	448,819	420,119	449,527	7%
Economic Development Fees US Bank Rent	940,991	940,991	940,980	940,980	0%
Economic Development Fees US Bank	609,274	756,620	542,766	751,880	39%
Economic Development Fees Metalsa	163,824	140,955	122,433	148,025	21%
Economic Development Fees Unique Granite	0	0	6,250	0	-100%
Economic Development Fees Sazarec	0	0	25,000	25,000	0%
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	4,367	0	56,250	56,250	0%
Miscellaneous Revenue	44,066	47,671	50,000	60,000	20%
Massie Property	9,200	10,393	0	1,000,000	100%
Total Economic Development	\$ 4,151,002	\$ 4,781,803	\$ 4,964,606	\$ 5,645,143	14%
Convention Center Operations Fund (026)					
Interest on Investments	\$ 986,682	\$ 982,795	\$ 768,000	\$ 816,000	6%
Miscellaneous Revenue	225,502	11,931	0	0	0%
Transfer from Fiscal Court	290,747	309,543	290,000	360,000	24%
Transfer from General Fund	526,324	592,646	301,948	168,445	-44%
Transfer from Tourist & Convention Fund	249,473	294,705	266,000	331,083	24%
Operating Revenue Transfer Convention Center	3,841,793	3,848,873	3,788,075	3,860,491	2%
Total Convention Center Operations	\$ 6,120,521	\$ 6,040,493	\$ 5,414,023	\$ 5,536,019	2%
Sportscenter Operations Fund (027)					
Interest on Investments	\$ 30,794	\$ 25,145	\$ 21,000	\$ 21,000	0%
Transfer from General Fund	712,890	704,903	786,369	805,239	2%
Operating Revenue Transfer Sportscenter	994,149	1,128,684	1,038,306	1,220,675	18%
Total Sportscenter Operations	\$ 1,737,833	\$ 1,858,732	\$ 1,845,675	\$ 2,046,914	11%
Bluegrass Fieldhouse Operations Fund (028)					
Transfer from General Fund	\$ 0	\$ 0	\$ 0	\$ 534,847	100%
Operating Revenue Transfer Bluegrass Fieldhouse	0	0	0	1,167,860	100%
Total Sportscenter Operations	\$ 0	\$ 0	\$ 0	\$ 1,702,707	100%
Capital Projects Fund (101)					
Transfer from General Fund	\$ 4,565,000	\$ 100,000	\$ 400,000	\$ 100,000	-75%
Transfer from Your Community Vision	0	3,089,894	475,000	0	-100%
Interest on Investments	1,540,586	1,526,572	0	0	0%
Gift/Donations	5,000	0	0	0	0%
Total Capital Projects	\$ 6,110,586	\$ 4,716,466	\$ 875,000	\$ 100,000	-89%

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Your Community Vision Fund (102)					
Occupational Licenses	\$ 5,958,433	\$ 6,118,083	\$ 5,665,000	\$ 6,300,000	11%
Net Profit Licenses	1,519,155	1,596,139	1,250,000	1,600,000	28%
Interest on Investments	408,896	477,213	300,000	400,000	33%
Miscellaneous Revenue	63,503	5,060	6,000	256,000	4167%
Penalty/Interest Occupational/Net Profit Tax	107,802	86,792	200,000	70,000	-65%
Transfer from Gateway Commons TIF	1,564,100	0	0	0	0%
Total Your Community Vision	<u>\$ 9,621,890</u>	<u>\$ 8,283,287</u>	<u>\$ 7,421,000</u>	<u>\$ 8,626,000</u>	<u>16%</u>
Downtown Revitalization Fund (103)					
Insurance Premium License Fees	\$ 4,626,818	\$ 5,202,681	\$ 5,240,000	\$ 5,500,000	5%
Interest on Investments	63,364	77,989	72,000	96,000	33%
Total Downtown Revitalization	<u>\$ 4,690,183</u>	<u>\$ 5,280,670</u>	<u>\$ 5,312,000</u>	<u>\$ 5,596,000</u>	<u>5%</u>
Gateway Commons TIF Fund (109)					
Property Taxes Realized Property Tax	\$ 239,892	\$ 263,508	\$ 263,500	\$ 282,700	7%
Occupational Licenses	193,776	195,432	165,000	180,000	9%
Net Profit Licenses	15,956	29,715	26,000	30,000	15%
State Taxes	1,569,473	1,843,553	1,570,000	1,700,000	8%
Interest on Investments	(1,658)	20,400	0	20,000	100%
Total Gateway Commons TIF	<u>\$ 2,017,438</u>	<u>\$ 2,352,608</u>	<u>\$ 2,024,500</u>	<u>\$ 2,212,700</u>	<u>9%</u>
Downtown Riverfront TIF Fund (110)					
Property Taxes Realized Property Tax	\$ 49,589	\$ 51,767	\$ 54,000	\$ 56,000	4%
Occupational Licenses	367,152	502,934	560,000	475,000	-15%
Net Profit Licenses	101,631	69,933	69,000	88,000	28%
State Taxes	1,026,062	705,493	1,064,000	769,000	-28%
Interest on Investments	(2,885)	8,267	0	0	0%
Transfer from General Fund	861,644	38,119	0	100,000	100%
Total Downtown Riverfront TIF	<u>\$ 2,403,193</u>	<u>\$ 1,376,513</u>	<u>\$ 1,747,000</u>	<u>\$ 1,488,000</u>	<u>-15%</u>
ARPA Fund (111)					
Total ARPA Fund	<u>\$ 864,707</u>	<u>\$ 263,233</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0%</u>
Tourist & Convention Fund (112)					
Transient Room Tax Hotel	\$ 720,620	\$ 828,940	\$ 744,000	\$ 858,250	15%
Transient Room Tax Broker	46,544	76,289	55,000	132,000	140%
Interest on Investments	17,321	18,909	18,000	21,000	17%
Transfer from YCV	692,480	589,256	582,454	423,000	-27%
Total Tourist & Convention	<u>\$ 1,476,964</u>	<u>\$ 1,513,394</u>	<u>\$ 1,399,454</u>	<u>\$ 1,434,250</u>	<u>2%</u>
Opioid Settlement Fund (113)					
Interest on Investments	\$ 10,563	\$ 25,593	\$ 9,000	\$ 24,000	167%
Miscellaneous Revenue	245,815	147,263	111,142	128,080	15%
Total Opioid Settlement	<u>\$ 256,378</u>	<u>\$ 172,856</u>	<u>\$ 120,142</u>	<u>\$ 152,080</u>	<u>27%</u>
Police Secondary Employment (201)					
Total Police Secondary Employment	<u>\$ 275,868</u>	<u>\$ 248,861</u>	<u>\$ 331,500</u>	<u>\$ 331,500</u>	<u>0%</u>
Property Recovery Fund (202)					
Auction Proceeds	\$ 0	\$ 584	\$ 2,000	\$ 500	-75%
Interest on Investments	6,745	6,523	3,000	5,000	67%
Restitution, Etc.	715	201	1,000	500	-50%
Federal Grant	5,410	6,065	0	5,000	100%
Total Property Recovery	<u>\$ 12,869</u>	<u>\$ 13,373</u>	<u>\$ 6,000</u>	<u>\$ 11,000</u>	<u>83%</u>

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
State Drug Fund (203)					
Sale of Capital Asssets	\$ 3,112	\$ 40	\$ 0	\$ 500	100%
Interest on Investments	17,821	13,425	8,000	9,000	13%
Auction Proceeds	0	0	0	500	100%
Restitution, Etc.	106,519	33,768	40,000	34,000	-15%
Total State Drug Fund	<u>\$ 127,452</u>	<u>\$ 47,233</u>	<u>\$ 48,000</u>	<u>\$ 44,000</u>	<u>-8%</u>
Federal Drug Fund (204)					
Interest on Investments	\$ 7,064	\$ 11,286	\$ 6,000	\$ 10,000	67%
Restitution	87,482	54,649	10,000	10,000	0%
Total Federal Drug Fund	<u>\$ 94,546</u>	<u>\$ 65,935</u>	<u>\$ 16,000</u>	<u>\$ 20,000</u>	<u>25%</u>
Camp KOPS Fund (205)					
Interest on Investments	\$ 77	\$ 12	\$ 0	\$ 0	0%
Gift/Donations	0	0	5,400	0	-100%
Transfer from Dare	0	3,000	0	4,000	100%
Total Camp KOPS	<u>\$ 77</u>	<u>\$ 3,012</u>	<u>\$ 5,400</u>	<u>\$ 4,000</u>	<u>-26%</u>
Police Dare Fund (206)					
Interest on Investments	\$ 4,545	\$ 5,423	\$ 3,000	\$ 3,000	0%
Gift/Donations	30,738	32,231	20,000	25,000	25%
Total Police Dare	<u>\$ 35,283</u>	<u>\$ 37,654</u>	<u>\$ 23,000</u>	<u>\$ 28,000</u>	<u>22%</u>
Police Explorer Troop Fund (207)					
Interest on Investments	\$ 11	\$ 12	\$ 0	\$ 0	0%
Transfer from Dare	0	0	0	500	100%
Total Police Explorer Troop	<u>\$ 11</u>	<u>\$ 12</u>	<u>\$ 0</u>	<u>\$ 500</u>	<u>100%</u>
Police Juvenile Diversion Fund (208)					
Interest on Investments	\$ 1,234	\$ 1,137	\$ 750	\$ 0	-100%
Miscellaneous Revenue	4,111	0	6,200	0	-100%
Total Police Juvenile Diversion	<u>\$ 5,345</u>	<u>\$ 1,137</u>	<u>\$ 6,950</u>	<u>\$ 0</u>	<u>-100%</u>
Grant Fund (216)					
Federal Grants	\$ 0	\$ 43,748	\$ 114,303	\$ 0	-100%
State Grants	18,401	103,785	4,000	0	-100%
Total Grant Fund	<u>\$ 18,401</u>	<u>\$ 147,533</u>	<u>\$ 118,303</u>	<u>\$ 0</u>	<u>-100%</u>
Fire Secondary Employment (217)					
Total Fire Secondary Employment	<u>\$ 14,948</u>	<u>\$ 4,890</u>	<u>\$ 12,000</u>	<u>\$ 6,000</u>	<u>-50%</u>

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Insurance Fund (301)					
Interest on Investments	\$ 406,466	\$ 376,360	\$ 300,000	\$ 330,000	10%
Miscellaneous Revenue	1,160	46,102	0	0	0%
Health Premium City	4,166,923	4,826,095	5,852,885	5,893,637	1%
Health Premium Employee	943,351	860,690	958,039	945,158	-1%
Workers Comp Premium	658,583	682,454	804,536	816,148	1%
Unemployment Ins. Premium	117,500	123,516	108,112	113,089	5%
Total Insurance	<u>\$ 6,293,982</u>	<u>\$ 6,915,217</u>	<u>\$ 8,023,572</u>	<u>\$ 8,098,032</u>	<u>1%</u>
Facilities Maintenance Fund (302)					
Building Charges	\$ 1,646,923	\$ 1,692,533	\$ 2,152,078	\$ 1,887,578	-12%
Grounds Charges	2,595,998	2,725,883	2,769,285	3,008,827	9%
Miscellaneous Revenue	1,311	655	0	0	0%
Sale of Capital Assets	(95,160)	0	0	0	0%
Total Facilities Maintenance	<u>\$ 4,149,072</u>	<u>\$ 4,419,071</u>	<u>\$ 4,921,363</u>	<u>\$ 4,896,405</u>	<u>-1%</u>
Garage Service Fund (303)					
Garage Services	\$ 1,597,978	\$ 1,757,114	\$ 1,761,371	\$ 1,831,472	4%
Insurance Proceeds	36,956	0	0	0	0%
Miscellaneous Revenue	42	0	0	0	0%
Auction Proceeds	1,362	0	0	0	0%
Sale of Capital Assets	0	49,805	0	0	0%
Total Garage Service	<u>\$ 1,636,338</u>	<u>\$ 1,806,919</u>	<u>\$ 1,761,371</u>	<u>\$ 1,831,472</u>	<u>4%</u>
Fleet & Facilities Replacement Fund (304)					
Interest on Investments	\$ 655,322	\$ 577,212	\$ 480,000	\$ 480,000	0%
Insurance Proceeds	69,225	43,625	0	0	0%
Replacement	3,871,093	4,980,857	4,439,728	4,680,776	5%
Gifts/Donations	34,252	0	0	0	0%
Sale of Capital Assets	104,846	(132,863)	0	0	0%
Transfer from Recreational Fund	0	0	64,000	0	-100%
Total Fleet & Facilities Replacement	<u>\$ 4,734,738</u>	<u>\$ 5,468,831</u>	<u>\$ 4,983,728</u>	<u>\$ 5,160,776</u>	<u>4%</u>
Sanitation Fund (401)					
Dumpster Service	\$ 2,749,550	\$ 2,851,272	\$ 2,700,000	\$ 2,799,996	4%
Grass Stickers	1,001	680	500	500	0%
Litter Abatement Funding	29,473	29,515	27,000	27,000	0%
Miscellaneous Revenue	12,092	80,620	10,000	0	-100%
Recycling	819	158	700	400	-43%
Sale of Capital Assets	324,646	18,456	0	0	0%
Special Load Service	36,315	32,040	29,400	30,000	2%
Toter Service	5,247,761	5,278,924	5,211,000	5,250,000	1%
Trash Bags	370	585	313	313	0%
Total Sanitation	<u>\$ 8,402,027</u>	<u>\$ 8,292,250</u>	<u>\$ 7,978,913</u>	<u>\$ 8,108,209</u>	<u>2%</u>

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Transit Fund (402)					
Advertising Fees	\$ (100)	\$ 2,500	\$ 2,500	\$ 3,000	20%
Insurance Proceeds	27,410	(186,287)	0	0	0%
Miscellaneous Revenue	53,594	36,864	23,250	23,250	0%
Sale of Capital Assets	3,105	0	0	0	0%
Transit - Federal Grant	1,627,765	1,671,333	5,383,369	2,211,408	-59%
Transit - Gas Tax	16,235	15,359	12,000	14,000	17%
Transit - Revenue	100,717	109,189	0	80,000	100%
Transit - State Grant	135,033	105,441	302,196	161,664	-47%
Transit - Tokens	3,290	7,008	2,500	0	-100%
CARES Act - Federal Grant	359,588	492,447	75,708	1,050,000	1287%
Transfer from General Fund	800,332	0	2,668,532	964,963	-64%
Total Transit	<u>\$ 3,126,968</u>	<u>\$ 2,253,854</u>	<u>\$ 8,470,055</u>	<u>\$ 4,508,284</u>	<u>-47%</u>
Recreational Fund (403)					
Ben Hawes Golf Course	\$ 667,418	\$ 714,324	\$ 785,695	\$ 891,690	13%
Hillcrest Golf Course	371,718	362,294	396,434	349,309	-12%
Ice Arena	545,507	556,263	564,805	582,305	3%
Combest Pool	73,811	71,112	84,963	87,056	2%
Cravens Pool	0	24,300	51,280	65,316	27%
Softball Complex	253,618	283,280	286,903	287,424	0%
Tennis Facility	86,517	87,230	90,485	90,485	0%
Transfer from General Fund	1,946,042	2,152,132	2,090,632	2,050,686	-2%
Total Recreational	<u>\$ 3,944,631</u>	<u>\$ 4,250,935</u>	<u>\$ 4,351,197</u>	<u>\$ 4,404,271</u>	<u>1%</u>
Sponsors and Scholarships Fund (404)					
Total Sponsors/Scholarships	<u>\$ 19,972</u>	<u>\$ 17,280</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>0%</u>
GIS Fund (406)					
GIS Services	\$ 434,475	\$ 427,981	\$ 477,123	\$ 518,893	9%
Interest on Investments	3,039	2,095	0	0	0%
Miscellaneous Revenue	330	85	0	0	0%
Transfer from General Fund	147,399	150,250	159,042	172,964	9%
Total GIS	<u>\$ 585,244</u>	<u>\$ 580,411</u>	<u>\$ 636,165</u>	<u>\$ 691,857</u>	<u>9%</u>
Police & Fire Pension (502)					
Interest on Investments	\$ 25,156	\$ 15,907	\$ 9,000	\$ 6,000	-33%
Restitution	6,339	1,280	0	0	0%
Sale of Capital Assets	391	813	0	0	0%
Transfer from General Fund	294,000	222,000	240,000	330,000	38%
Total Police & Fire Pension	<u>\$ 325,886</u>	<u>\$ 240,000</u>	<u>\$ 249,000</u>	<u>\$ 336,000</u>	<u>33%</u>
Total Revenue All Funds	<u>\$ 173,136,169</u>	<u>\$ 166,554,570</u>	<u>\$ 168,134,015</u>	<u>\$ 170,506,462</u>	<u>1%</u>

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?

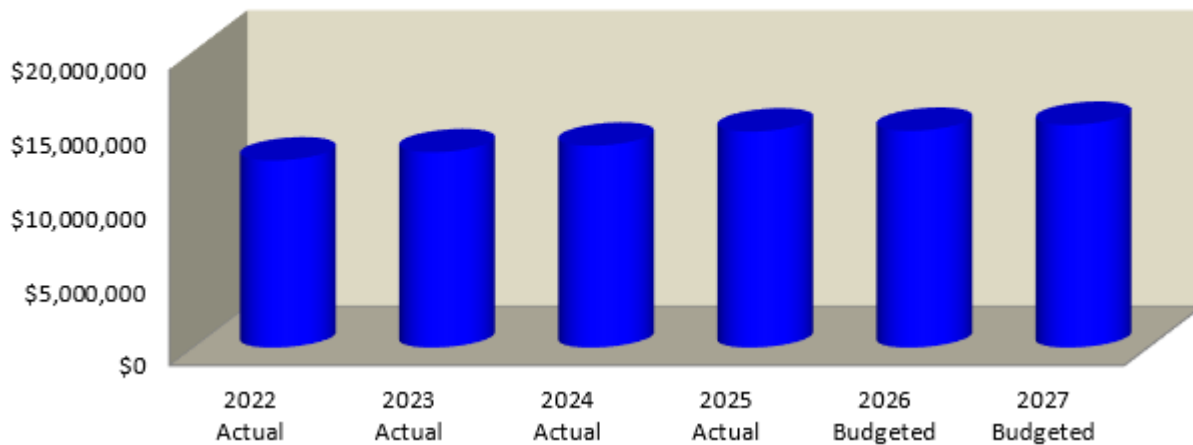
Department managers and Finance prepare revenue projections and the City Manager approves the projections as part of the annual budgeting process. Prior to submitting revenue projections to the City Manager, Finance compares and reconciles its revenue projections with those prepared by department personnel.

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, 2026, was \$.2560 per \$100, which means that the City has a tax margin of \$1.244 per \$100, on the assessed valuation of \$4,750,355,071. 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 2025-26 budget. The City's personal property tax rate is \$.3091 per \$100 assessed value.

Property Taxes



Principal taxpayers for the year ended June 30, 2026, the type of business, the assessed valuation, and the percentage of the total assessed property valuation (\$5,212,669,382) excluding bank deposits, are charted below:

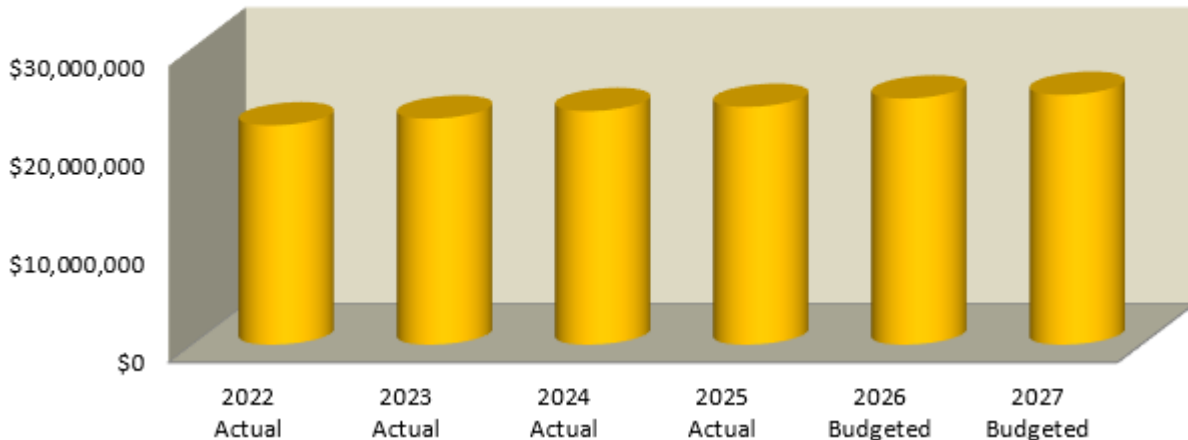
Principal Taxpayers For the year ended 2026

Taxpayers	Type of Business	Assessed Valuation	% of Total Assessed Valuation \$5,212,669,382
Atmos Energy Corporation	Utility	\$76,366,007	1.47%
Walmart	Retail	48,612,914	0.93%
Toyotetsu Mid America LLC	Manufacturer	36,160,624	0.69%
Owensboro Grain Company LLC	Manufacturer	35,941,508	0.69%
Gateway Retail Partners I LLC	Commercial Rental	31,463,100	0.60%
Specialty Food Group LLC	Manufacturer	23,767,701	0.46%
Meijer Stores	Retail	21,665,270	0.42%
Dart Polymers Inc	Manufacturer	21,590,870	0.41%
R C G Owensboro Pm LLC	Commercial Rental	20,122,767	0.39%
Unifirst Corporation	Manufacturer	19,174,904	0.37%
		<u>\$334,865,665</u>	<u>6.43%</u>

- **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.

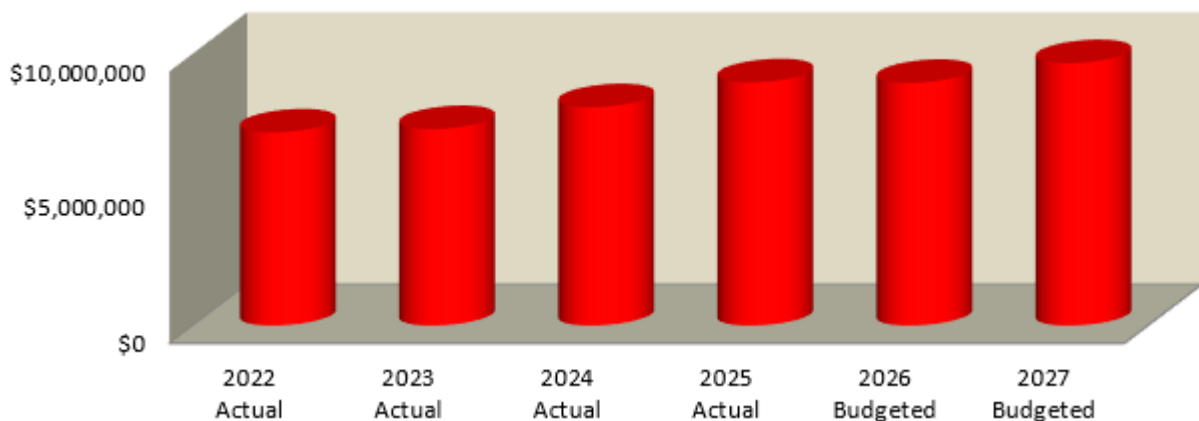
General Fund occupational license fees are projected to be over budget for fiscal year 2025-26. Due to stronger-than-anticipated local employment, wage growth, and business activities within the City. Occupational license fees for 2026-27 are budgeted to increase 1% from 2025-26 budget.

Occupational License Fees



- **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 2026-27 insurance license fees are budgeted to increase by 8%.

Insurance License Fees



- **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**

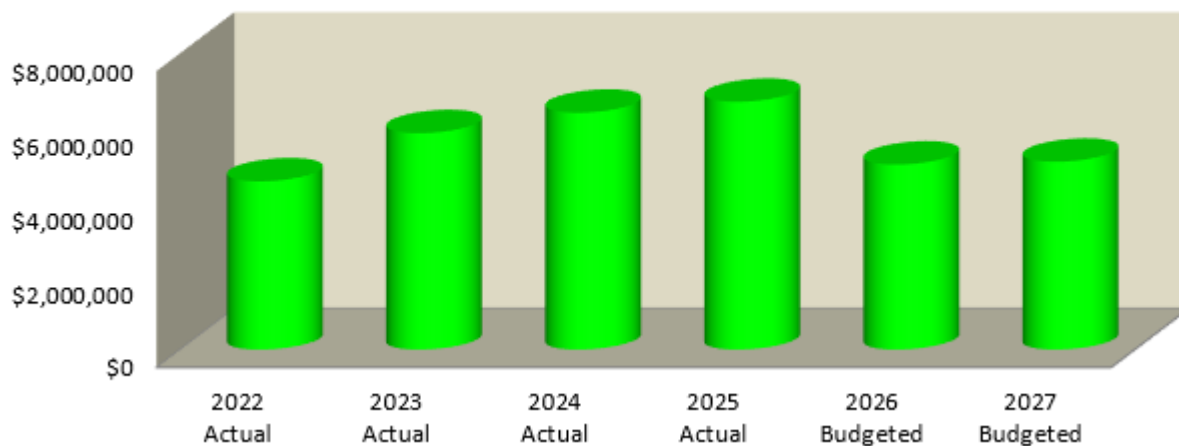
The City of Owensboro has a negotiated profit sharing agreement with OMU. The budget for 2026-27 represents a 2.5% increase over 2025-26.

- **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 2026-27 due to increased usage overall.

- **Net Profit License Fees** – Net profit fees are projected to be over budget for fiscal year 2025-26. Net profit license fee revenue exceeded budget due to higher-than-expected business profits and overall economic activity within the city, resulting in collections above projected levels. The City has budgeted net profits for fiscal year 2026-27 to increase 1% over prior year budget.

Net Profit License Fees

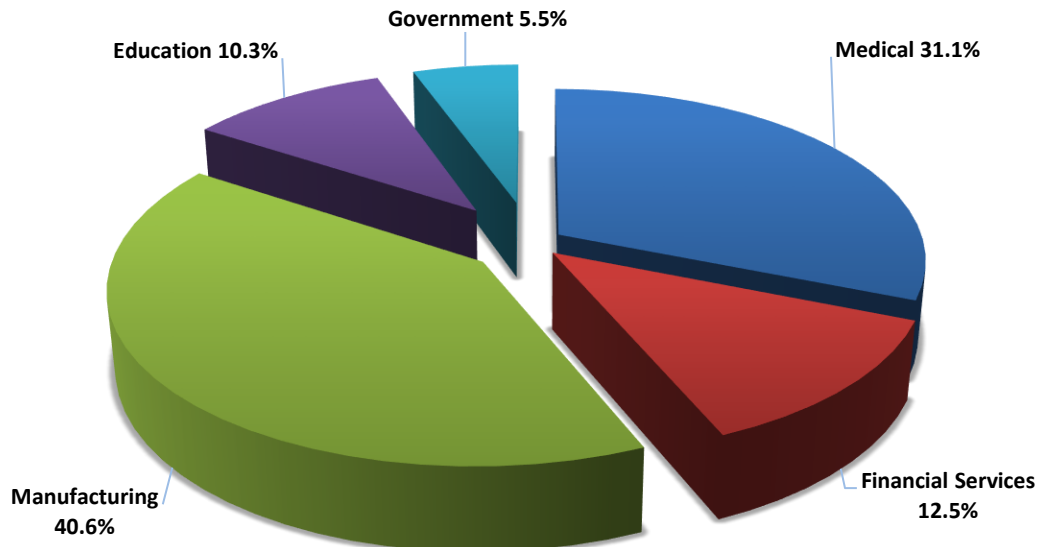


- **Grants** – Grant revenue consists primarily of federal Community Development Block Grant (CDBG) and Home Investment Partnerships Program (HOME) funds for programs designed to assist low and moderate income families and community needs, Federal Transit Administration (FTA) operating and capital outlay 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 2026-27 grant revenue is determined and supported by various individual grant agreements.
- **Issuance of Debt** – Bond sales are undertaken as needed to finance approved capital projects and capital outlay initiatives. Because issuance is driven by project-specific funding requirements, bond proceeds can fluctuate substantially from year to year and are not necessarily indicative of prior-year activity.
- **Other** – Certain revenue sources—including investment earnings, charges to other agencies for services provided, proceeds from the sale of capital assets, cable television franchise fees, and various other fees—are inherently difficult to forecast due to their contingent and variable nature. Investment earnings, franchise fees, and building and electrical permit revenues are influenced, to varying degrees, by economic conditions and market activity. In contrast, revenue generated from the sale of assets depends primarily on the availability and disposition of surplus property. Revenue estimates for these sources were developed based on historical trends, current economic indicators, and anticipated fluctuations, with consideration given to both potential increases and decreases in collections.

Principal Employers

<u>Employer</u>	<u>2026</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Owensboro Health Regional Hospital	2,499	1	8.17%
US Bank Home Mortgage	1,003	2	3.28%
Owensboro Public Schools	828	3	2.71%
Toyotetsu MidAmerica LLC	694	4	2.27%
Specialty Food Group	591	5	1.93%
The Glenmore Distillery	565	6	1.85%
Total Packaging LLC	510	7	1.67%
Unifirst	500	8	1.63%
City of Owensboro	439	9	1.44%
Mizkan America Inc	407	10	1.33%
Total	8,036		26.28%

Principal Employers by Category



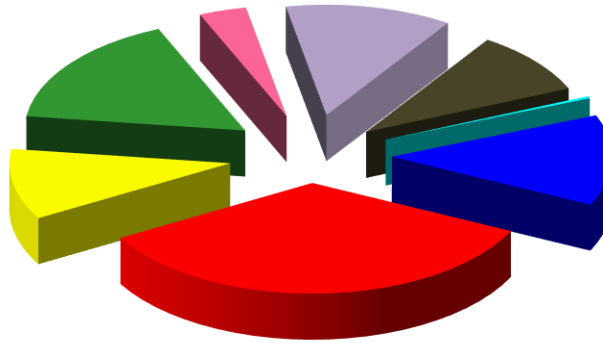
WHERE THE MONEY GOES

All Funds (Excludes Internal Service Funds)

Operating Expense	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
General Government	\$ 15,660,416	\$ 19,375,998	\$ 22,633,198	\$ 16,958,908	-25%
Public Safety	36,703,924	38,198,219	42,346,195	44,223,000	4%
Community and Cultural	11,452,075	12,247,638	15,432,348	13,220,804	-14%
Public Works	16,201,266	18,903,870	27,978,800	21,101,826	-25%
Capital Projects	14,425,102	18,756,603	34,019,618	4,447,582	-87%
Economic Development	9,748,066	12,002,559	17,677,222	15,667,995	-11%
Debt	15,258,124	15,746,878	12,129,580	11,854,696	-2%
Closed Pension	478,993	427,711	450,170	406,260	-10%
Subtotal, net of Transfers	119,927,964	135,659,475	172,667,131	127,881,071	-26%
Transfers	37,511,149	25,939,826	25,099,021	24,005,885	-4%
Total, with Transfers	\$ 157,439,113	\$ 161,599,302	\$ 197,766,152	\$ 151,886,956	-23%

Includes all funds except for internal service funds. See pages 61-64 for breakdown by fund.

Where the Money Goes (Appropriations)

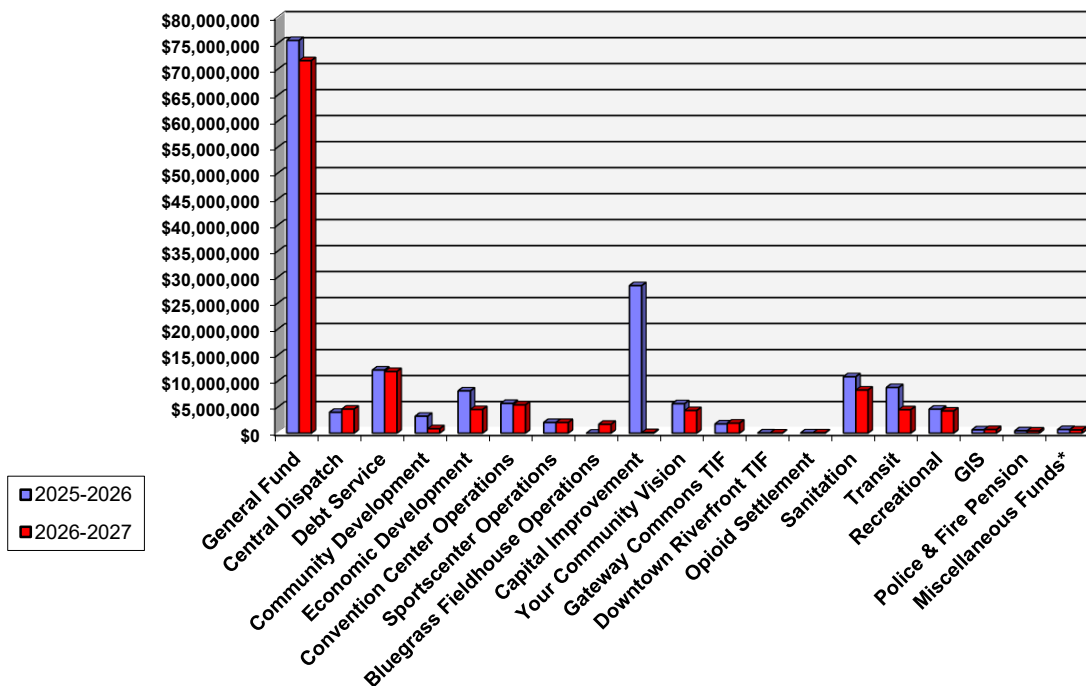


General Government 13.26%	Public Safety 34.58%	Community and Cultural 10.34%
Public Works 16.50%	Capital Projects 3.48%	Economic Development 12.25%
Debt 9.27%	Closed Pension .32%	

BUDGET APPROPRIATION COMPARISONS BY FUND
FISCAL 2026-2026 TO FISCAL 2026-2027
All Funds (Excludes Internal Service Funds)

Fund	Amended Budget 2025-2026	Budget 2026-2027	% Change
General Fund	\$ 75,530,181	\$ 71,646,569	-5.1%
Central Dispatch	4,009,339	4,611,775	15.0%
Debt Service	12,129,580	11,854,696	-2.3%
Community Development	3,249,649	848,000	-73.9%
Economic Development	8,117,429	4,541,361	-44.1%
Convention Center Operations	5,708,526	5,422,651	-5.0%
Sportscenter Operations	2,049,748	2,046,914	-0.1%
Bluegrass Fieldhouse Operations	0	1,702,707	100.0%
Capital Improvement	28,367,011	100,000	-99.6%
Your Community Vision	5,652,607	4,347,582	-23.1%
Gateway Commons TIF	1,766,579	1,930,802	9.3%
Downtown Riverfront TIF	34,940	23,560	-32.6%
Opioid Settlement	50,000	50,000	0.0%
Sanitation	10,848,005	8,283,510	-23.6%
Transit	8,770,250	4,508,284	-48.6%
Recreational	4,605,917	4,255,475	-7.6%
GIS	636,165	691,857	8.8%
Police & Fire Pension	450,170	406,260	-9.8%
Miscellaneous Funds*	691,035	609,068	-11.9%
Subtotal, net of Transfers	172,667,131	127,881,071	-25.9%
Transfers	25,099,021	24,005,885	-4.4%
Total, with Transfers	\$ 197,766,152	\$ 151,886,956	-23.2%

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



ALL FUNDS - APPROPRIATIONS SUMMARY

Department	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
General Fund (001)					
General Government	\$ 5,907,869	\$ 9,101,314	\$ 10,909,765	\$ 5,153,024	-53%
Administration	2,812,846	3,122,178	3,529,733	3,488,273	-1%
Information Services	2,729,802	2,855,232	3,422,787	3,229,447	-6%
Finance	2,132,574	2,239,246	2,352,587	2,595,921	10%
Human Resources	1,009,637	1,016,419	1,267,335	1,274,011	1%
Community Development	317,977	310,041	352,648	361,875	3%
Police	17,319,142	18,426,643	20,187,510	20,969,307	4%
Fire	15,517,874	15,889,518	17,476,311	18,050,850	3%
Engineering	2,117,629	4,587,085	4,935,426	4,846,171	-2%
Street	2,514,820	2,590,621	2,968,068	3,061,682	3%
Parking Garage	149,285	182,871	162,178	164,500	1%
Property Maintenance	443,049	413,250	457,051	402,179	-12%
Parks & Recreation	4,447,797	4,793,005	5,372,041	5,530,517	3%
Agencies	2,039,219	2,505,495	2,136,741	2,518,812	18%
Total General Fund before Transfers	59,459,518	68,032,915	75,530,181	71,646,569	-5%
Transfer to Central Dispatch	2,608,422	2,687,238	2,700,826	3,104,647	15%
Transfer to Debt Service	396,633	1,198,345	406,894	140,483	-65%
Transfer to Capital Improvement	4,565,000	100,000	400,000	100,000	-75%
Transfer to Downtown Riverfront TIF	861,644	38,119	0	100,000	100%
Transfer to Police & Fire Pension	294,000	222,000	240,000	330,000	38%
Transfer to Transit	800,332	0	2,781,298	964,963	-65%
Transfer to Recreational	1,946,032	2,153,598	2,090,632	2,050,686	-2%
Transfer to Geographic Information System	147,399	150,250	159,042	172,964	9%
Transfer to Sportscenter Operations	712,890	704,903	786,369	805,239	2%
Transfer to Convention Center Operations	526,324	592,646	301,948	168,445	-44%
Transfer to Bluegrass Fieldhouse Operations	0	0	0	534,847	100%
Transfer to Replacement RWRA	2,500,000	0	0	0	0%
Transfer to OMU	50,637	1,545,311	779,951	0	-100%
	15,409,312	9,392,410	10,646,960	8,472,274	-20%
Total General Fund	\$ 74,868,831	\$ 77,425,325	\$ 86,177,141	\$ 80,118,843	-7%
CERS Fund (002)					
Transfer to General Fund	\$ 700,000	\$ 0	\$ 0	\$ 0	0%
Central Dispatch Fund (005)					
Central Dispatch Operations	\$ 3,351,414	\$ 3,339,290	\$ 4,009,339	\$ 4,611,775	15%
Transfer to General Fund	0	159,757	0	0	0%
Total Central Dispatch	\$ 3,351,414	\$ 3,499,047	\$ 4,009,339	\$ 4,611,775	15%
Debt Service Fund (010)					
Total Debt Service	\$ 15,258,124	\$ 15,746,878	\$ 12,129,580	\$ 11,854,696	-2%
Community Development Fund (022)					
Community Development	\$ 651,400	\$ 939,355	\$ 1,010,476	\$ 566,249	-44%
Home Rehabilitation Grant	682,902	79,361	2,239,173	281,751	-87%
Total Community Development	\$ 1,334,303	\$ 1,018,716	\$ 3,249,649	\$ 848,000	-74%

ALL FUNDS - APPROPRIATIONS SUMMARY

Department	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Economic Development Fund (024)					
Economic Development before Transfers	\$ 1,790,683	\$ 2,680,919	\$ 8,117,429	\$ 4,541,361	-44%
Transfer to Debt Service	1,186,387	1,198,345	1,196,822	1,185,784	-1%
Total Economic Development	<u>\$ 2,977,070</u>	<u>\$ 3,879,264</u>	<u>\$ 9,314,251</u>	<u>\$ 5,727,145</u>	<u>-39%</u>
Convention Center Operations Fund (026)					
Convention Center Operations	\$ 4,985,139	\$ 5,512,696	\$ 5,708,526	\$ 5,422,651	-5%
Transfer to Debt Service	105,733	113,661	112,822	113,368	0%
Total Convention Center Operations	<u>\$ 5,090,872</u>	<u>\$ 5,626,358</u>	<u>\$ 5,821,348</u>	<u>\$ 5,536,019</u>	<u>-5%</u>
Sportscenter Operations Fund (027)					
Total Sportscenter Operations	<u>\$ 1,633,899</u>	<u>\$ 1,923,983</u>	<u>\$ 2,049,748</u>	<u>\$ 2,046,914</u>	<u>0%</u>
Bluegrass Fieldhouse Operations Fund (028)					
Total Bluegrass Fieldhouse Operations	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,702,707</u>	<u>100%</u>
Capital Projects Fund (101)					
Total Capital Projects	<u>\$ 7,686,862</u>	<u>\$ 10,647,494</u>	<u>\$ 28,367,011</u>	<u>\$ 100,000</u>	<u>-100%</u>
Your Community Vision Fund (102)					
Your Community Vision before Transfer	\$ 5,079,502	\$ 4,960,992	\$ 5,652,607	\$ 4,347,582	-23%
Transfer to Tourist & Convention	692,480	589,256	582,454	423,000	-27%
Transfer to Debt Service	3,133,988	3,139,028	4,942,310	4,645,682	-6%
Transfer to Capital Improvement	0	3,089,894	0	0	0%
Total Your Community Vision	<u>\$ 8,905,970</u>	<u>\$ 11,779,169</u>	<u>\$ 11,177,371</u>	<u>\$ 9,416,264</u>	<u>-16%</u>
Downtown Revitalization Fund (103)					
Total Downtown Revitalization	<u>\$ 4,337,256</u>	<u>\$ 4,336,565</u>	<u>\$ 4,306,472</u>	<u>\$ 4,297,497</u>	<u>0%</u>
Gateway Commons TIF Fund (109)					
General Administration	\$ 14,199	\$ 42,917	\$ 40,490	\$ 44,254	9%
Economic Dev - G W Development	1,160,712	1,366,905	1,289,607	1,409,489	9%
Transfer to General Fund	90,448	273,381	257,921	281,898	9%
Transfer to RWRA Debt Service	153,067	462,645	436,482	477,059	9%
Total Gateway Commons TIF	<u>\$ 1,418,426</u>	<u>\$ 2,145,848</u>	<u>\$ 2,024,500</u>	<u>\$ 2,212,700</u>	<u>9%</u>
Downtown Riverfront TIF Fund (110)					
General Administration	\$ 10,367	\$ 12,493	\$ 34,940	\$ 23,560	-33%
Transfer to Debt Service	1,409,140	1,383,596	1,418,058	1,424,283	0%
Total Downtown Riverfront TIF	<u>\$ 1,419,507</u>	<u>\$ 1,396,089</u>	<u>\$ 1,452,998</u>	<u>\$ 1,447,843</u>	<u>0%</u>
ARPA Fund (111)					
Capital Land Improvements	\$ 1,658,737	\$ 3,148,117	\$ 0	\$ 0	0%
Transfer to General Fund	7,774,176	713,166	0	1,585,000	100%
Total ARPA	<u>\$ 9,432,913</u>	<u>\$ 3,861,283</u>	<u>\$ 0</u>	<u>\$ 1,585,000</u>	<u>100%</u>

ALL FUNDS - APPROPRIATIONS SUMMARY

Department	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Tourist & Convention Fund (112)					
Total Tourist & Convention	\$ 1,382,456	\$ 1,398,586	\$ 1,398,124	\$ 1,398,803	0%
Opioid Settlement Fund (113)					
Total Opioid Settlement	\$ 6,250	\$ 6,250	\$ 50,000	\$ 50,000	0%
Police Secondary Employment (201)					
Total Police Secondary Employment	\$ 285,841	\$ 237,022	\$ 320,630	\$ 326,845	2%
Property Recovery Fund (202)					
Total Property Recovery	\$ 14,924	\$ 36,825	\$ 27,359	\$ 18,200	-33%
Drug Funds (203/204)					
State Drug Fund Expenditures	\$ 143,594	\$ 97,757	\$ 98,734	\$ 77,305	-22%
State Drug Fund transfer to Grant Fund	998	0	25,000	25,000	0%
Federal Drug Fund Expenditures	20,705	5,309	42,920	78,432	83%
Total Drug Funds	\$ 165,297	\$ 103,065	\$ 166,654	\$ 180,737	8%
Camp KOPS Fund (205)					
Total Camp KOPS	\$ 2,076	\$ 3,184	\$ 5,400	\$ 5,400	0%
Police DARE Fund (206)					
Miscellaneous Expense	\$ 12,224	\$ 6,167	\$ 15,286	\$ 16,451	8%
Training Costs	1,048	2,597	3,741	3,561	-5%
Capital Vehicles	0	0	0	55,810	100%
Transfer to Camp KOPS	0	3,000	0	4,000	100%
Transfer to Explorer Troop	0	0	0	500	100%
Total Police DARE	\$ 13,272	\$ 11,764	\$ 19,027	\$ 80,322	322%
Police Explorer Fund (207)					
Total Police Explorer	\$ 0	\$ 0	\$ 0	\$ 3,590	100%
Juvenile Diversion Fund (208)					
Total Juvenile Diversion	\$ 2,076	\$ 1,759	\$ 28,662	\$ 0	-100%
Fire Secondary Employment (217)					
Total Fire Secondary Employment	\$ 14,606	\$ 4,616	\$ 12,000	\$ 5,474	-54%
Grant Fund (216)					
Total Grant Fund	\$ 18,401	\$ 147,533	\$ 118,303	\$ 0	-100%

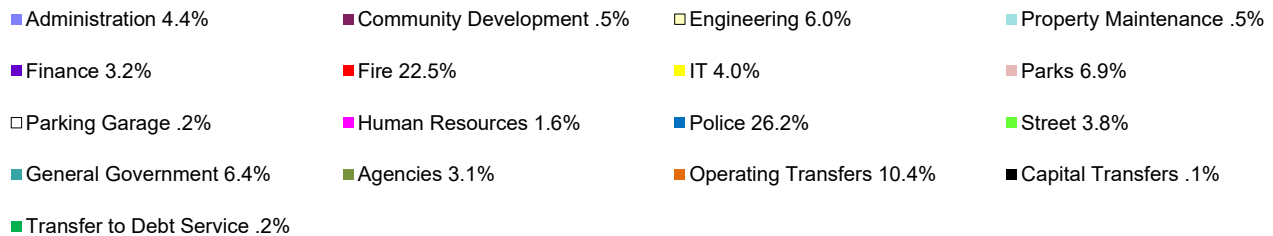
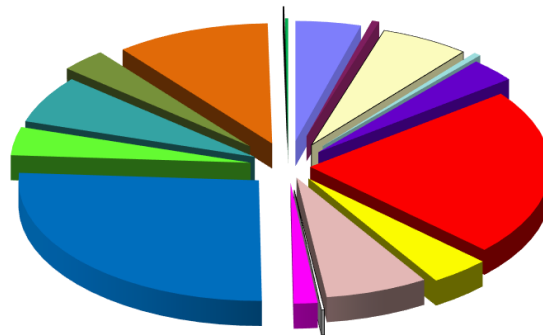
ALL FUNDS - APPROPRIATIONS SUMMARY

Department	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Insurance Fund (301)					
Total Insurance	\$ 6,861,785	\$ 6,493,928	\$ 7,783,236	\$ 8,016,165	3%
Facilities Maintenance Fund (302)					
Total Facilities Maintenance	\$ 4,174,944	\$ 4,357,983	\$ 5,779,934	\$ 4,952,193	-14%
Garage Service Fund (303)					
Total Garage Service	\$ 1,610,423	\$ 1,710,670	\$ 1,783,710	\$ 1,835,084	3%
Fleet & Facilities Replacement Fund (304)					
Total Fleet and Facilities Replacement	\$ 3,040,222	\$ 2,013,779	\$ 12,084,789	\$ 5,186,554	-57%
Sanitation Fund (401)					
Total Sanitation	\$ 7,535,067	\$ 7,785,618	\$ 10,848,005	\$ 8,283,510	-24%
Transit Fund (402)					
Total Transit	\$ 3,590,700	\$ 3,527,297	\$ 8,770,250	\$ 4,508,284	-49%
Recreational Fund (403)					
Ben Hawes Golf Course	\$ 1,297,801	\$ 1,451,198	\$ 1,972,331	\$ 1,536,111	-22%
Hillcrest Golf Course	450,073	481,970	520,481	542,668	4%
Ice Arena	846,303	850,425	898,141	955,230	6%
Combest Pool	217,997	200,726	240,476	237,124	-1%
Cravens Pool	69,452	112,229	144,792	149,171	3%
Softball Complex	602,244	627,541	668,702	675,997	1%
Tennis Facility	134,314	182,024	160,994	159,174	-1%
Transfer to Debt Service	138,774	149,181	148,078	148,796	0%
Transfer to YCV	1,150,000	0	0	0	0%
Transfer to Fleet & Facilities	0	0	64,000	0	-100%
Total Recreational	\$ 4,906,960	\$ 4,055,293	\$ 4,817,995	\$ 4,404,271	-9%
Sponsors/Scholarships Fund (404)					
Total Sponsors/Scholarships	\$ 6,321	\$ 18,060	\$ 18,000	\$ 18,000	0%
GIS Fund (406)					
Total GIS	\$ 600,426	\$ 548,698	\$ 636,165	\$ 691,857	9%
Police & Fire Pension (502)					
Total Police & Fire Pension	\$ 478,993	\$ 427,711	\$ 450,170	\$ 406,260	-10%
Total Appropriations All Funds	\$ 173,126,486	\$ 176,175,661	\$ 225,197,821	\$ 171,876,952	-24%

GENERAL FUND BY APPROPRIATION CATEGORY

Department	Personnel Services	Maintenance	Supplies	Utilities	Other	Capital	Total	%
Administration	\$ 2,145,825	\$ 263,508	\$ 339,837	\$ 57,776	\$ 672,859	\$ 8,468	\$ 3,488,273	4.4%
Community Development	304,402	468	5,985	4,020	47,000	0	361,875	0.5%
Engineering	1,481,994	3,225,503	45,209	17,516	50,511	25,438	4,846,171	6.0%
Property Maintenance	225,584	47,915	5,495	4,100	110,449	8,636	402,179	0.5%
Finance	2,140,049	19,950	105,025	36,380	294,517	0	2,595,921	3.2%
Fire	14,688,147	620,994	707,020	376,658	395,683	1,262,348	18,050,850	22.5%
IT	1,628,135	942,477	90,895	77,856	150,715	339,369	3,229,447	4.0%
Parks	1,264,365	2,448,020	109,351	324,792	227,320	1,156,669	5,530,517	6.9%
Parking Garage	0	98,852	300	12,700	33,226	19,422	164,500	0.2%
Human Resources	846,252	37,183	41,994	12,920	332,129	3,533	1,274,011	1.6%
Police	17,117,155	1,374,672	701,123	166,740	616,996	992,621	20,969,307	26.2%
Street	1,630,637	676,841	359,498	10,932	95,886	287,888	3,061,682	3.8%
Department Totals	\$ 43,472,545 68.0%	\$ 9,756,383 15.3%	\$ 2,511,732 3.9%	\$ 1,102,390 1.7%	\$ 3,027,291 4.7%	\$ 4,104,392 6.4%	\$ 63,974,733 100.0%	79.8%
General Government Agencies							5,153,024	6.4%
Operating Budget Total							2,518,812	3.1%
Operating Transfers							71,646,569	89.3%
Capital Transfers							8,231,791	10.4%
Transfer to Debt Service							100,000	0.1%
Grand Total							140,483	0.2%
							\$ 80,118,843	100.0%

GENERAL FUND EXPENDITURES BY DEPARTMENT



Expenditure Discussion

Budget Components: (in millions)				
	Amended Budget 2025-26	Budget 2026-27	\$ Increase (Decrease)	% Increase (Decrease)
General Fund	86.2	80.1	(6.1)	(7%)
Central Dispatch	4.0	4.6	0.6	15%
Enterprise Funds	33.0	27.2	(5.8)	(18%)
Internal Service Funds	27.4	20.0	(7.4)	(27%)
Capital Projects Funds	28.4	0.1	(28.3)	(100%)
Debt Service Fund	12.1	11.9	(0.2)	(2%)
Special Revenue Funds	33.7	27.6	(6.1)	(18%)
Fiduciary Fund	0.4	0.4	0.0	0%
Total	225.2	171.9	(53.3)	(24%)

General Fund: The General Fund is the general operating fund of the City. Fiscal year 2026-27 expenditures for the General Fund decreased by \$6.1 million or 7%. The decrease is primarily due to purchase of property in the prior year.

Central Dispatch: The Central Dispatch Fund accounts for Countywide 911 dispatch services. Fiscal year 2026-27 expenditures increased by \$0.6 million or 15%. The increase is due to the one-time software maintenance fees of the main operating system.

Enterprise Funds: The Enterprise Funds include Sanitation, Transit, Recreational, Convention Center Operations, Sportscenter Operations, Bluegrass Fieldhouse Operations and Geographical Information System (GIS) Funds. Fiscal year 2026-27 expenditures for the Enterprise Funds decreased by \$5.8 million or 18%. This decrease is primarily due to:

- Sanitation: Decreased \$2.5 million primarily due to a decrease in the budget for capital purchases
- Transit: Decreased \$4.3 million due to a reduction in the capital expenditures budget and the use of CARES Act funding.
- Bluegrass Fieldhouse Operations: Increased \$1.7 million due to the facility beginning operations this year.
- Convention Center Operations: Decreased \$0.3 million due to a lower non-capital budget and incentive budget.
- Recreational: Decreased \$0.4 million due to a reduction in the capital expenditures budget.

Internal Service Funds: The Internal Service Funds include Fleet and Facilities Replacement, Facilities Maintenance, Insurance, and Garage Service Funds. Fiscal year 2026-27 budgeted expenditures decreased \$7.4 million or 27%. This decrease is primarily due to:

- Facilities Maintenance: Decreased \$0.8 million due to a rollover of unspent contracted service funds in the current year.
- Fleet and Facilities Replacement: Decreased \$6.9 million due to a decrease in the budget for capital purchases and improvements.
- Insurance: Increased \$0.2 million due to an increase in health insurance costs.
- Garage Service Funds: Increased by \$0.1 million due to operational cost increases.

Capital Projects Funds: The Capital Projects Funds are used to purchase or construct capital assets. Fiscal year 2026-27 budgeted expenditures decreased \$28.3 million or 100%. This decrease is due to various project completions during 2025-26 and timing of project carryovers into the 2026-27 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 2026-27 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 2026-27 budget reflects a decrease of \$6.1 million or 18%. This decrease is primarily due to:

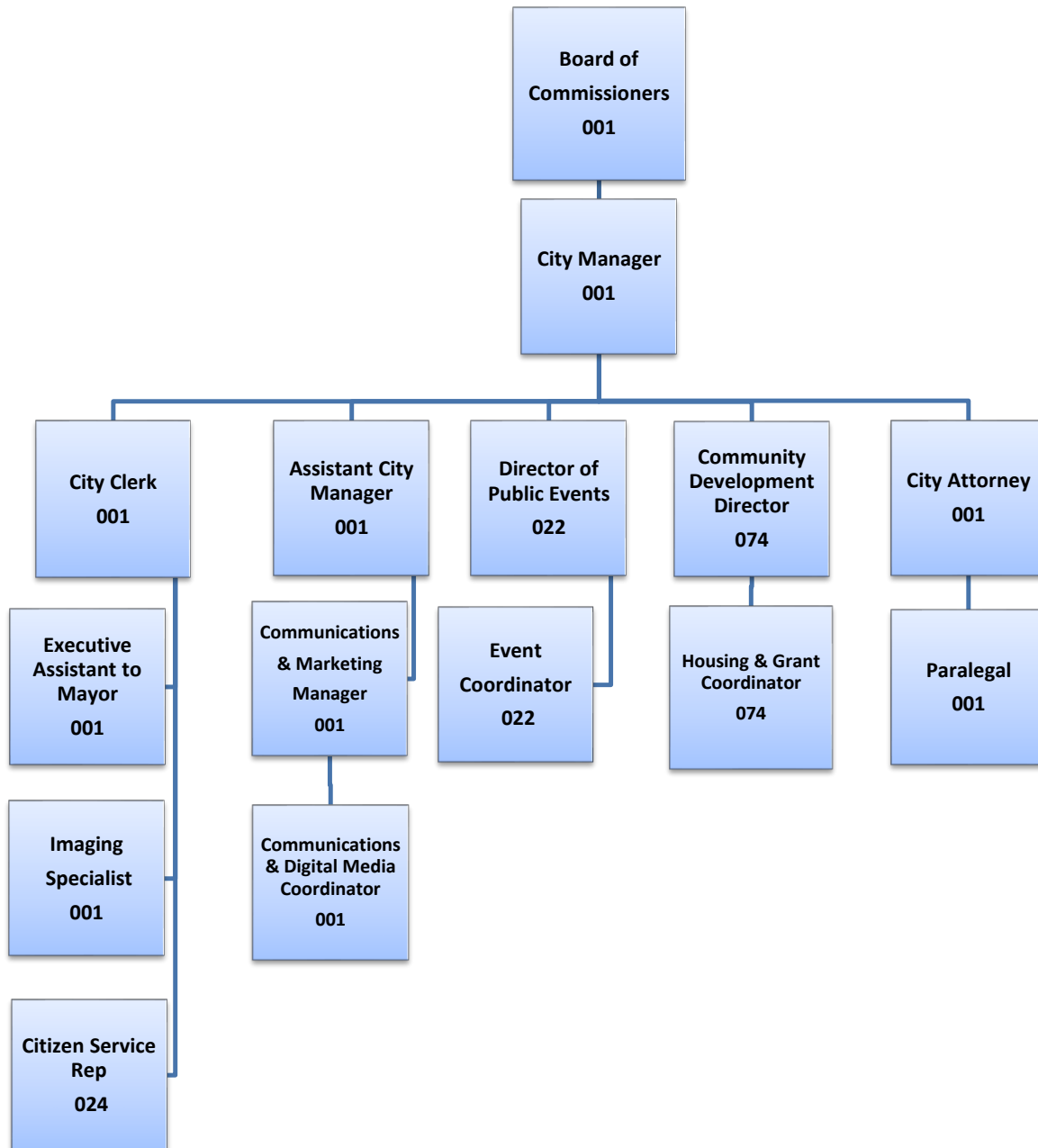
- YCV: Decrease of \$1.7 million due to various project completions during 2025-26 and timing of project carryovers into the 2026-27 budget.
- Community Development: Decrease of \$2.4 million due to timing of project expenditures and carryover of unexpended grant funds into the 2026-27 budget.
- Economic Development: Decrease of \$3.6 million due to lower economic development incentive payments and reduced projects.
- ARPA: Increase of \$1.6 million due to the timing of project carryovers into the 2026-27 budget.

Fiduciary Fund: The Police & Fire Pension Fund 2026-27 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
<i>Structure Subject to Change FY 26-27</i>					

2026-2027 Budget

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.

2025-2026 Accomplishments

1. Successfully completed FY 2025-26 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 223.388 acres into the City of Owensboro.
4. Filed a mass foreclosure suit on 25 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 Illuminate.
7. Completed 12,500 calls for service through the City Action phone line and email
8. Deployed Records Management Module software, integrating it with existing system to improve data accuracy, compliance, and accessibility.
9. Launched an upgraded the Customer Relationship Management (CRM) software and mobile application, enhancing customer accessibility.
10. Implemented and configured an electronic signature system integrated with a secure digital repository to streamline document approval processes.
11. Established an online system for filing open records requests.

2026-2027 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 12,000 calls for service through the City Action phone line and email.
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, Owensboro Airshow, 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 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
3 & 6	Board of Commissioners meetings available on Social Media	40	40	26	26	Improve Transparency and Communication
1	Acres Annexed	19	8	223	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.

2025-2026 Accomplishments

1. Boosted social media and marketing efforts including mailings to help advertise and promote the program.
2. Set up a Neighborhood Alliance booth at Friday After 5 City Night and other community events.
3. Hosted 139 alliance events including: twelve neighborhood cleanup days, alliance meetings, concerts, holiday events, block parties, movie nights, and food distributions.
4. Completed one additional wall mural panel at Kendall-Perkins Park.
5. The Dogwood Azalea Alliance planted a butterfly garden at the public library, refurbished the Dogwood Azalea trail signs, and added new landscaping around the signs. The Audubon-Bon Harbor Alliance cleaned and replaced the 30+ year-old letters on the Audubon Acres entrance sign.
6. Collaborated with Owensboro Health on several community events, which included a mobile health clinic for citizens.
7. Continued the West End Food Alliance, which provided fresh produce and assorted food items for residents.
8. Reactivated the Old Owensboro and Wesleyan Shawnee Neighborhood Alliances.
9. The Northwest Alliance worked with city staff and elected officials to pass an ordinance imposing a temporary moratorium on certain categories of group housing and facilities.

2026-2027 Goals & Objectives (G & O)

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

G & O	Performance Measures	Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
1-4, 6	Alliance Events	103	122	139	150	Improve Transparency & Communication Strengthen & Enhance Neighborhoods
8	Partnership events with other agencies	70	73	93	100	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.

2025-2026 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. Downtown Affordable Housing Options – implemented public-private partnerships to add downtown housing options.
 5. Downtown Art Projects – continued to explore unique artistic mural ideas for walls, buildings, alleys, etc.
 6. Beautification – continued work to improve entrances into Owensboro and the downtown area.
-

2026-2027 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 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
1-3	OBKY Projects Completed	4	4	4	2	Improve Transparency & Communication Promote Tourism and Economic Dev.

2026-2027 Budget
Department: 021 Administration Summary
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 1,266,882	\$ 1,391,642	\$ 1,468,225	\$ 1,538,996	5%
50001.002	Salaries Non-Full Time	49,630	13,321	9,242	9,563	3%
50001.004	Salaries Overtime	3,036	4,930	3,500	6,500	86%
50010.001	Benefits Employees Retirement	266,133	265,653	251,052	246,697	-2%
50010.002	Benefits Unemployment	3,537	3,811	3,992	4,192	5%
50010.003	Benefits Clothing	60	0	150	150	0%
50010.004	Benefits Health Insurance	143,866	181,293	216,156	206,196	-5%
50010.005	Benefits Life Insurance	5,216	5,725	6,969	7,464	7%
50010.006	Benefits Social Security Tax	94,513	100,391	109,583	114,636	5%
50010.007	Benefits Workers Compensation	6,394	6,787	7,478	7,681	3%
50010.008	Benefits Other Employee Expense	674	1,684	3,750	3,750	0%
Total Personnel Services		1,839,940	1,975,238	2,080,097	2,145,825	3%
<u>Maintenance</u>						
50100.001	Mtc Buildings	8,639	21,196	41,604	40,335	-3%
50100.010	Mtc Grounds	59,075	64,957	73,017	83,204	14%
50100.017	Mtc Repairs - Radio Equipment	261	261	261	261	0%
50100.030	Mtc Vehicles & Equipment	0	3,362	1,850	1,180	-36%
50100.032	Mtc Software	4,175	3,738	5,420	5,900	9%
50421	Festivals-Mtc Grounds	78,020	121,245	125,384	132,628	6%
Total Maintenance		150,170	214,759	247,536	263,508	6%
<u>Supplies</u>						
50110.005	Supplies Office	6,148	5,731	10,000	8,000	-20%
50110.007	Supplies Technical	225,746	284,766	213,778	242,615	13%
50110.008	Supplies Radio Replacement	900	900	900	900	0%
50122	Dues & Subscriptions	42,032	39,654	64,707	58,747	-9%
50125	Non-Capitalized Equipment	549	280	3,360	3,575	6%
50127	Postage	1,762	1,040	2,500	1,500	-40%
50131	Computer Equipment	4,472	4,367	1,500	24,500	1533%
Total Supplies		281,609	336,738	296,745	339,837	15%
<u>Utilities</u>						
50140.001	Utilities OMU	24,119	20,343	27,000	27,000	0%
50140.002	Utilities Non-City	8,659	7,228	13,400	13,400	0%
50140.003	Utilities Communications	8,146	9,317	12,576	12,576	0%
50140.007	Utilities Sewer	3,046	3,575	4,800	4,800	0%
Total Utilities		43,971	40,463	57,776	57,776	0%

2026-2027 Budget

Department: 021 Administration Summary

Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Other						
50200	Advertising	\$ 25,790	\$ 36,177	\$ 47,300	\$ 78,300	66%
50222	Contractual Services	329,043	371,405	612,790	515,800	-16%
50251	Insurance	8,644	235	248	8,934	3502%
50270	Miscellaneous Expense	3,022	3,119	5,000	4,500	-10%
50290	Professional/Technical Services	24,573	15,243	31,000	19,800	-36%
50323	Training Costs	6,890	12,057	22,850	23,150	1%
50325	Travel	15,636	19,449	19,750	22,375	13%
Total Other		413,597	457,685	738,938	672,859	-9%
Capital						
51000.003	Capital Replacement Plan	8,259	9,870	8,641	8,468	-2%
51000.005	Capital Equipment	75,300	87,424	100,000	0	-100%
Total Capital		83,559	97,294	108,641	8,468	-92%
Total Expense		\$ 2,812,846	\$ 3,122,178	\$ 3,529,733	\$ 3,488,273	-1%

2026-2027 Budget
Department: 021 Administration
Division: 001 Administration
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 1,018,231	\$ 1,121,673	\$ 1,185,323	\$ 1,244,680	5%
50001.002	Salaries Non-Full Time	2,198	0	0	0	0%
50001.004	Salaries Overtime	1,215	3,308	2,000	5,000	150%
50010.001	Benefits Employees Retirement	209,250	213,238	198,096	195,136	-1%
50010.002	Benefits Unemployment	2,639	2,952	3,111	3,276	5%
50010.004	Benefits Health Insurance	104,716	136,617	165,936	157,548	-5%
50010.005	Benefits Life Insurance	4,132	4,575	5,813	6,057	4%
50010.006	Benefits Social Security Tax	73,128	80,076	87,242	91,323	5%
50010.007	Benefits Workers Compensation	6,076	6,472	6,936	7,125	3%
50010.008	Benefits Other Employee Expense	674	1,684	3,750	3,750	0%
Total Personnel Services		1,422,258	1,570,595	1,658,207	1,713,895	3%

Maintenance

50100.017	Mtc Repairs - Radio Equipment	174	174	174	174	0%
50100.030	Mtc Vehicles & Equipment	0	3,291	1,805	61	-97%
50100.032	Mtc Software	1,100	1,100	1,920	2,300	20%
Total Maintenance		1,274	4,565	3,899	2,535	-35%

Supplies

50110.005	Supplies Office	4,578	4,381	7,500	5,500	-27%
50110.007	Supplies Technical	242	228	875	875	0%
50110.008	Supplies Radio Replacement	600	600	600	600	0%
50122	Dues & Subscriptions	39,427	37,864	52,207	56,497	8%
50125	Non-Capitalized Equipment	549	280	3,260	3,475	7%
50127	Postage	1,762	1,040	2,500	1,500	-40%
50131	Computer Equipment	4,472	4,367	0	7,000	100%
Total Supplies		51,629	48,760	66,942	75,447	13%

Utilities

50140.001	Utilities OMU	20,716	17,472	22,000	22,000	0%
50140.002	Utilities Non-City	7,437	6,208	11,400	11,400	0%
50140.003	Utilities Communications	6,706	7,877	8,136	8,136	0%
50140.007	Utilities Sewer	2,616	3,070	4,000	4,000	0%
Total Utilities		37,476	34,628	45,536	45,536	0%

2026-2027 Budget**Department: 021 Administration****Division: 001 Administration****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Other</u>						
50200	Advertising	\$ 1,564	\$ 9,029	\$ 17,000	\$ 42,000	147%
50270	Miscellaneous Expense	3,022	3,119	4,500	4,500	0%
50290	Professional/Technical Services	24,573	15,243	31,000	19,800	-36%
50323	Training Costs	6,890	12,057	22,700	23,000	1%
50325	Travel	12,060	13,878	15,000	17,000	13%
Total Other		48,109	53,326	90,200	106,300	18%
Total Expense		\$ 1,560,746	\$ 1,711,874	\$ 1,864,784	\$ 1,943,713	4%

Expenditure Analysis:**Personnel:** Increase due to COLA and step increases.**Supplies:** Increase for Sprout Social Media subscription and computer replacements.**Other:** Increase to advertising for quarterly parks guide.**Revenue Analysis:**

No revenue is generated from this division.

2026-2027 Budget
Department: 021 Administration
Division: 022 Public Events
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 216,683	\$ 229,550	\$ 240,728	\$ 250,238	4%
50001.002	Salaries Non-Full Time	12,178	10,813	9,242	9,563	3%
50001.004	Salaries Overtime	1,821	1,622	1,500	1,500	0%
50010.001	Benefits Employees Retirement	49,428	44,464	45,103	43,878	-3%
50010.002	Benefits Unemployment	697	731	754	784	4%
50010.004	Benefits Health Insurance	32,682	37,302	41,940	40,620	-3%
50010.005	Benefits Life Insurance	967	1,023	1,139	1,191	5%
50010.006	Benefits Social Security Tax	16,546	17,314	19,115	19,941	4%
50010.007	Benefits Workers Compensation	251	266	491	503	2%
Total Personnel Services		331,252	343,085	360,012	368,218	2%
<u>Maintenance</u>						
50100.001	Mtc Buildings	8,639	21,196	41,604	40,335	-3%
50100.010	Mtc Grounds	59,075	64,957	73,017	83,204	14%
50100.030	Mtc Vehicles & Equipment	0	71	45	1,119	2387%
50100.032	Mtc Software	1,107	910	1,200	1,200	0%
50421	Festivals-Mtc Grounds	78,020	121,245	125,384	132,628	6%
Total Maintenance		146,841	208,379	241,250	258,486	7%
<u>Supplies</u>						
50110.005	Supplies Office	1,085	1,350	2,450	2,450	0%
50110.007	Supplies Technical	222,504	282,038	209,903	241,740	15%
50122	Dues & Subscriptions	2,605	1,790	12,500	2,250	-82%
50131	Computer Equipment	0	0	0	5,500	100%
Total Supplies		226,194	285,178	224,853	251,940	12%
<u>Utilities</u>						
50140.001	Utilities OMU	2,072	1,747	3,000	3,000	0%
50140.002	Utilities Non-City	744	621	1,200	1,200	0%
50140.003	Utilities Communications	1,440	1,440	1,440	1,440	0%
50140.007	Utilities Sewer	262	307	500	500	0%
Total Utilities		4,517	4,115	6,140	6,140	0%
<u>Other</u>						
50200	Advertising	24,226	27,148	30,300	36,300	20%
50222	Contractual Services	329,043	371,405	612,790	515,800	-16%
50251	Insurance	8,644	235	248	8,934	3502%
50270	Miscellaneous Expense	0	0	500	0	-100%
50325	Travel	3,575	5,571	4,750	5,375	13%
Total Other		365,488	404,359	648,588	566,409	-13%

2026-2027 Budget**Department: 021 Administration****Division: 022 Public Events****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 8,259	\$ 9,870	\$ 8,641	\$ 8,468	-2%
51000.005	Capital Equipment	75,300	87,424	100,000	0	-100%
Total Capital		83,559	97,294	108,641	8,468	-92%
Total Expense		\$ 1,157,852	\$ 1,342,411	\$ 1,589,484	\$ 1,459,661	-8%

Expenditure Analysis:**Personnel:** Increase due to COLA and step increases.**Maintenance:** Increase in grounds maintenance costs for events and festivals.**Supplies:** Increase for air show supplies and computer replacements.**Other:** Decrease in contractual services cost due to not hosting Illuminate event in 2026-2027.**Capital:** Decrease due to the purchase of a Christmas twinkly light wall for the Convention Center prior year.**Revenue Analysis:**

Budgeted \$156,600 revenue for rentals, registration fees and donations.

2026-2027 Budget**Department: 021 Administration****Division: 024 CSRs****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 31,718	\$ 40,420	\$ 42,174	\$ 44,078	5%
50001.002	Salaries Non-Full Time	9,248	0	0	0	0%
50010.001	Benefits Employees Retirement	7,347	7,951	7,853	7,683	-2%
50010.002	Benefits Unemployment	123	121	127	132	4%
50010.003	Benefits Clothing	60	0	150	150	0%
50010.004	Benefits Health Insurance	6,468	7,374	8,280	8,028	-3%
50010.005	Benefits Life Insurance	117	126	17	216	1171%
50010.006	Benefits Social Security Tax	2,846	2,809	3,226	3,372	5%
50010.007	Benefits Workers Compensation	36	47	51	53	4%
Total Personnel Services		57,964	58,848	61,878	63,712	3%
<u>Supplies</u>						
50110.005	Supplies Office	1	0	50	50	0%
50125	Non-Capitalized Equipment	0	0	100	100	0%
50131	Computer Equipment	0	0	1,500	10,000	567%
Total Supplies		1	0	1,650	10,150	515%
<u>Utilities</u> <u>Other</u>						
50323	Training Costs	0	0	150	150	0%
Total Other		0	0	150	150	0%
Total Expense		\$ 57,964	\$ 58,848	\$ 63,678	\$ 74,012	16%

Expenditure Analysis:**Personnel:** Increase due to COLA and step increases.**Supplies:** Increase due to addition of a multi-function printer.**Revenue Analysis:**

No revenue is generated from this division.

2026-2027 Budget**Department: 021 Administration****Division: 031 Audio Visual****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 249	\$ 0	\$ 0	\$ 0	0%
50001.002	Salaries Non-Full Time	26,006	2,508	0	0	0%
50010.001	Benefits Employees Retirement	109	0	0	0	0%
50010.002	Benefits Unemployment	79	8	0	0	0%
50010.006	Benefits Social Security Tax	1,993	192	0	0	0%
50010.007	Benefits Workers Compensation	30	3	0	0	0%
Total Personnel Services		28,466	2,710	0	0	0%
<u>Maintenance</u>						
50100.017	Mtc Repairs Radio Equipment	87	87	87	87	0%
50100.032	Mtc Software	1,968	1,729	2,300	2,400	4%
Total Maintenance		2,055	1,816	2,387	2,487	4%
<u>Supplies</u>						
50110.005	Supplies Office	484	0	0	0	0%
50110.007	Supplies Technical	3,000	2,500	3,000	0	-100%
50110.008	Supplies Radio Replacement	300	300	300	300	0%
50131	Computer Equipment	0	0	0	2,000	100%
Total Supplies		3,784	2,800	3,300	2,300	-30%
<u>Utilities</u>						
50140.001	Utilities OMU	1,332	1,123	2,000	2,000	0%
50140.002	Utilities Non-City	478	399	800	800	0%
50140.003	Utilities Communications	0	0	3,000	3,000	0%
50140.007	Utilities Sewer	168	197	300	300	0%
Total Utilities		1,978	1,720	6,100	6,100	0%
Total Expense		\$ 36,284	\$ 9,045	\$ 11,787	\$ 10,887	-8%

Expenditure Analysis:**Supplies:** Decrease due to replacement of mics and batteries in prior year.**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 opportunities, and promote sustainable economic growth. Through the strategic administration of federal programs including the Community Development Block Grant (CDBG), HOME Investment Partnerships Program (HOME), and HOME American Rescue Plan (HOME ARP), the department invests in housing, public infrastructure, neighborhood revitalization, and community services that enhance quality of life and support long term community development.

2025-2026 Accomplishments

1. Prepared and submitted the Annual Action Plan for the upcoming fiscal year, establishing funding priorities and program objectives for federal housing and community development resources.
2. Completed the rehabilitation of 20 owner-occupied single-family homes within the Riverview and Monarch Neighborhood Revitalization Strategy Areas (NRSA).
3. Expanded the Existing Homeowner Exterior Improvement Grant Program within the Monarch NRSA by eliminating match requirements, increasing accessibility and participation.
4. Administered and completed 42 Community Catalyst Grant projects, including 14 rental rehabilitation projects, 23 single family rehabilitation and construction projects, and five demolition projects.
5. Assisted five households in becoming homeowners through the First Time Homebuyer Down Payment Assistance Program.
6. Provided grant development, administration, and compliance support to multiple City departments.
7. Supported Volunteers of America in the administration of its Opioid Affected Youth Initiative, helping secure resources and services for vulnerable youth and families.
8. Continued to provide staff support and technical assistance to key community partners, including the Homeless Coalition of the Ohio Valley and the Historic Preservation Board.
9. Strengthened partnerships in the community to expand housing opportunities and support community development objectives throughout Owensboro.

2026-2027 Goals & Objectives (G & O)

1. Expand and strengthen partnerships with Habitat for Humanity, newly certified as a Community Housing Development Organization (CHDO), and local developers and organizations to increase affordable housing stock.
2. Leverage HOME, HOME ARP, and other available funding sources to support new construction and homeownership opportunities.
3. Continue the implementation of the 2025–2030 NRSA Plan focusing on investments in housing, economic development and infrastructure using CDBG, HOME, and Community Catalyst Grants.

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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
1 - 3	Public and Private Funds for Projects	\$250,000	\$2,291,771	\$1,500,000	\$3,122,972	Strengthen & Enhance Neighborhoods
1 - 3	Housing Opportunities	19	40	40	75	Strengthen & Enhance Neighborhoods

2026-2027 Budget**Department: 074 Community Development****Division: 001 Administration****Fund: 001 General**

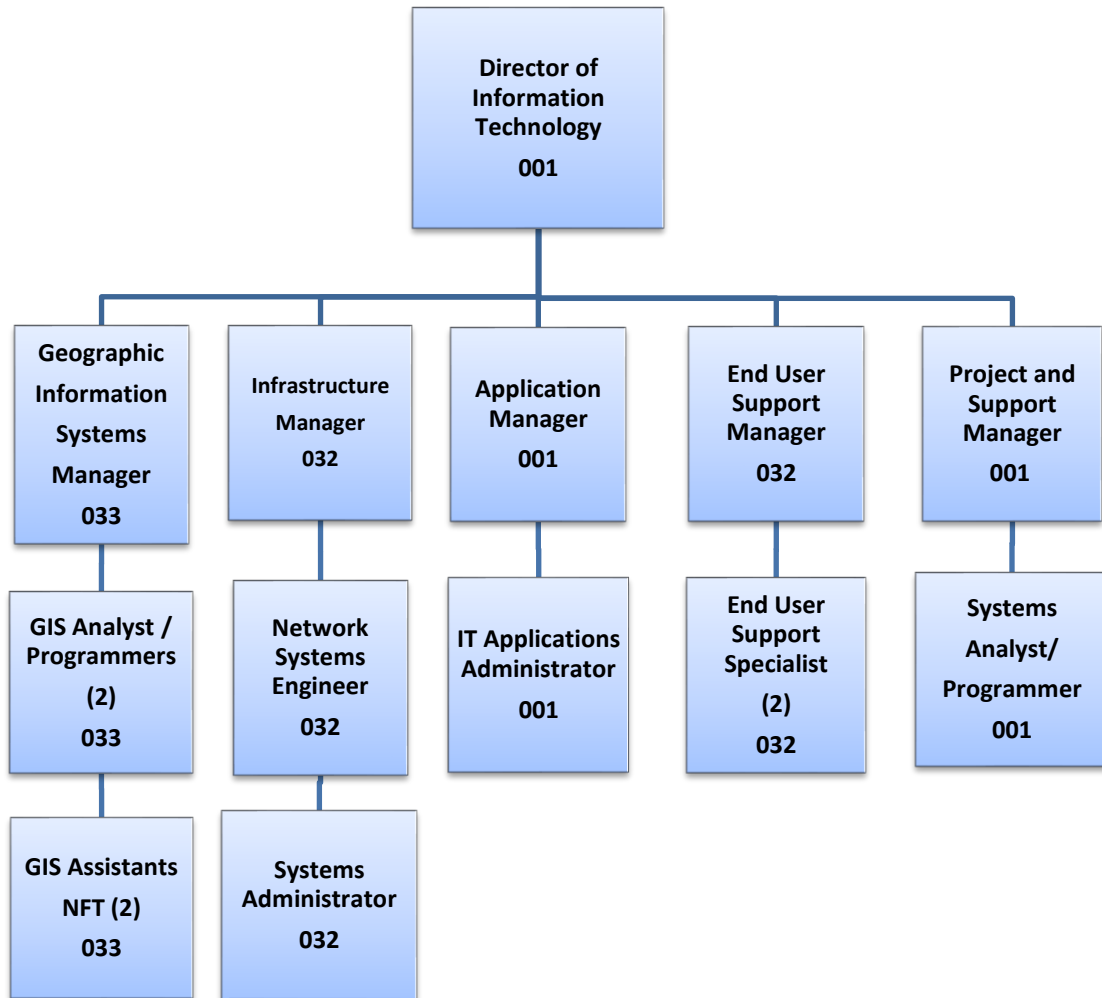
Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 190,302	\$ 201,361	\$ 210,641	\$ 220,864	5%
50001.004	Salaries Overtime	0	205	0	0	0%
50010.001	Benefits Employees Retirement	42,772	38,416	39,221	38,497	-2%
50010.002	Benefits Unemployment	572	607	632	663	5%
50010.003	Benefits Clothing	0	91	300	300	0%
50010.004	Benefits Health Insurance	18,192	20,520	22,848	23,724	4%
50010.005	Benefits Life Insurance	856	931	1,001	1,048	5%
50010.006	Benefits Social Security Tax	14,334	15,210	16,114	16,896	5%
50010.007	Benefits Workers Comp	2,068	2,190	2,355	2,410	2%
Total Personnel Services		269,095	279,530	293,112	304,402	4%
<u>Maintenance</u>						
50100.032	Mtc Software	218	230	330	468	42%
Total Maintenance		218	230	330	468	42%
<u>Supplies</u>						
50110.005	Supplies Office	829	703	800	800	0%
50122	Dues & Subscriptions	1,687	1,659	1,985	1,985	0%
50127	Postage	592	264	700	700	0%
50131	Computer Equipment	0	0	0	2,500	100%
Total Supplies		3,108	2,626	3,485	5,985	72%
<u>Utilities</u>						
50140.001	Utilities OMU	1,554	1,310	2,000	2,000	0%
50140.002	Utilities Non-City	558	466	900	900	0%
50140.003	Utilities Communications	720	720	720	720	0%
50140.007	Utilities Sewer	196	230	400	400	0%
Total Utilities		3,028	2,726	4,020	4,020	0%
<u>Other</u>						
50200	Advertising	1,690	1,602	2,600	2,600	0%
50290	Professional/Technical Services	40,788	22,513	48,126	43,600	-9%
50323	Training Costs	50	668	725	550	-24%
50325	Travel	0	145	250	250	0%
Total Other		42,528	24,928	51,701	47,000	-9%
Total Expense		\$ 317,977	\$ 310,041	\$ 352,648	\$ 361,875	3%

Expenditure Analysis:**Personnel:** Increase due to COLA and step increases.**Supplies:** Increase due to the timing of computer replacements.**Other:** Net decrease from adding CDBG/HOME Administration software and reducing lead based paint testing funds.**Revenue Analysis:**

Budgeted \$137,000 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
<i>Structure Subject to Change FY 26-27</i>				

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, Owensboro Sportscenter and Owensboro Sports Complex.

2025-2026 Accomplishments

1. Successfully completed the Executive SysAdmin, Audit, Network, and Security (SANS) refresh initiative.
2. Established and fully operationalized the secondary executive backup site at the Walter L. Freeman Training Center.
3. Established and fully operationalized the secondary dispatch backup site at the Daviess County Courthouse.
4. Successfully deployed a new Citizen Portal to enhance public access and services.
5. Successfully deployed a new Palo Alto Networks firewall infrastructure to enhance network security & resiliency.
6. Successfully implemented a new Code Enforcement application to improve operational efficiency and service.

2026-2027 Goals & Objectives (G & O)

1. Redesign and modernize the in-house Finance Revenue Application to improve functionality, efficiency, and long-term supportability.
2. Complete the final phase of the Core Switch implementation to enhance network performance and reliability.
3. Complete the remaining Network Segmentation initiative to strengthen cybersecurity and improve network management.
4. Continue investing in staff development through expanded training opportunities and participation in industry-leading conferences and workshops.
5. Maintain a proactive and strategic approach to all areas of IT operations, infrastructure, and cybersecurity.

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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
1-3	Completed Work Orders	98%	98%	98%	100%	Increase Cybersecurity First Class Public Safety Sustainable City Government
4	Staff Training	100%	100%	100%	100%	Increase Cybersecurity Sustainable City Government

2026-2027 Budget
Department: 031 Information Technology Summary
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 1,017,276	\$ 1,108,186	\$ 1,138,320	\$ 1,156,529	2%
50001.005	Salaries Retirement Contingency	0	0	0	40,285	100%
50010.001	Benefits Employees Retirement	231,709	210,886	211,955	201,583	-5%
50010.002	Benefits Unemployment	3,058	3,347	3,415	3,469	2%
50010.004	Benefits Health Insurance	91,110	98,266	112,056	130,200	16%
50010.005	Benefits Life Insurance	4,619	5,003	5,533	5,606	1%
50010.006	Benefits Social Security Tax	75,933	82,869	87,082	88,475	2%
50010.007	Benefits Workers Compensation	1,170	1,274	1,366	1,388	2%
50010.008	Benefits Other Employee Expense	484	493	0	600	100%
Total Personnel Services		1,425,359	1,510,324	1,559,727	1,628,135	4%
<u>Maintenance</u>						
50100.001	Mtc Buildings	4,870	5,068	4,862	5,157	6%
50100.015	Mtc Misc Repairs	0	650	950	950	0%
50100.016	Mtc Repairs - Computer Equipment	599	262	1,200	1,400	17%
50100.029	Mtc Vehicles Wash	103	107	78	96	23%
50100.030	Mtc Vehicles & Equipment	582	1,075	1,132	1,724	52%
50100.031	Mtc Hardware	35,612	59,760	118,000	99,000	-16%
50100.032	Mtc Software	367,092	722,900	858,484	834,150	-3%
Total Maintenance		408,858	789,822	984,706	942,477	-4%
<u>Supplies</u>						
50110.002	Supplies Cleaning	0	0	100	100	0%
50110.005	Supplies Office	4,426	1,958	3,500	3,700	6%
50110.007	Supplies Technical	4,665	7,286	8,100	10,000	23%
50122	Dues & Subscriptions	540	0	545	545	0%
50124	Motor Fuel	527	651	600	900	50%
50125	Non-Capitalized Equipment	25,534	44,933	43,600	45,000	3%
50127	Postage	40	45	215	200	-7%
50131	Computer Equipment	9,481	0	11,400	6,350	-44%
50132	Computer Software	169,597	620	48,300	24,100	-50%
Total Supplies		214,809	55,493	116,360	90,895	-22%
<u>Utilities</u>						
50140.001	Utilities OMU	15,759	13,291	18,500	18,500	0%
50140.002	Utilities Non-City	5,658	4,723	8,700	8,700	0%
50140.003	Utilities Communications	43,529	43,886	46,536	47,256	2%
50140.007	Utilities Sewer	1,990	2,336	3,300	3,400	3%
Total Utilities		66,937	64,237	77,037	77,856	1%

2026-2027 Budget

Department: 031 Information Technology Summary

Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Other						
50251	Insurance	\$ 4,006	\$ 7,222	\$ 35,220	\$ 41,295	17%
50290	Professional/Technical Services	188,779	116,023	88,829	62,000	-30%
50301	Rents & Storage	420	420	420	420	0%
50302	Lease	161,040	161,040	0	0	0%
50323	Training Costs	20,856	44,708	57,247	47,000	-18%
Total Other		375,101	329,412	181,716	150,715	-17%
Capital						
51000.003	Capital Replacement Plan	10,743	13,355	13,612	14,369	6%
51000.005	Capital Equipment	227,995	92,589	489,630	325,000	-34%
Total Capital		238,738	105,944	503,242	339,369	-33%
Total Expense		\$ 2,729,803	\$ 2,855,233	\$ 3,422,788	\$ 3,229,447	-6%

2026-2027 Budget
Department: 031 Information Technology
Division: 001 Administration
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 485,457	\$ 556,612	\$ 556,692	\$ 549,057	-1%
50001.004	Salaries Retirement Contingency	0	0	0	40,285	100%
50010.001	Benefits Employees Retirement	110,853	104,632	103,656	95,701	-8%
50010.002	Benefits Unemployment	1,453	1,681	1,670	1,647	-1%
50010.004	Benefits Health Insurance	32,071	39,226	46,656	56,484	21%
50010.005	Benefits Life Insurance	2,201	2,480	2,738	2,696	-2%
50010.006	Benefits Social Security Tax	36,366	41,799	42,587	42,003	-1%
50010.007	Benefits Workers Compensation	558	638	668	659	-1%
50010.008	Benefits Other Employee Expense	484	493	0	600	100%
Total Personnel Services		669,443	747,562	754,667	789,132	5%

Maintenance

50100.016	Mtc Repairs - Computer Equipment	0	0	200	200	0%
50100.032	Mtc Software	169,243	251,558	239,420	269,150	12%
Total Maintenance		169,243	251,558	239,620	269,350	12%

Supplies

50110.005	Supplies Office	653	955	1,000	1,200	20%
50110.007	Supplies Technical	713	2,094	2,100	2,500	19%
50122	Dues & Subscriptions	540	0	545	545	0%
50125	Non-Capitalized Equipment	8,927	6,378	10,600	12,000	13%
50127	Postage	0	0	15	0	-100%
50131	Computer Equipment	4,387	0	7,500	3,200	-57%
50132	Computer Software	0	0	40,500	0	-100%
Total Supplies		15,219	9,426	62,260	19,445	-69%

Utilities

50140.001	Utilities OMU	6,733	5,678	8,000	8,000	0%
50140.002	Utilities Non-City	2,417	2,018	3,700	3,700	0%
50140.003	Utilities Communications	23,570	23,760	26,604	26,604	0%
50140.007	Utilities Sewer	850	998	1,500	1,500	0%
Total Utilities		33,570	32,454	39,804	39,804	0%

Other

50251	Insurance	0	3,595	31,079	36,000	16%
50290	Professional/Technical Services	62,155	101,117	57,780	47,000	-19%
50301	Rents & Storage	420	420	420	420	0%
50323	Training Costs	1,383	15,546	27,247	17,000	-38%
Total Other		63,958	120,678	116,526	100,420	-14%

2026-2027 Budget**Department: 031 Information Technology****Division: 001 Administration****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Capital						
51000.005	Capital Equipment	\$ 113,374	\$ 92,589	\$ 0	\$ 0	0%
Total Capital		113,374	92,589	0	0	0%
Total Expense		\$ 1,064,807	\$ 1,254,267	\$ 1,212,877	\$ 1,218,151	0%

Expenditure Analysis:**Personnel:** Increased budget for retirement contingency and higher health insurance.**Maintenance:** Increase in software maintenance for BonFire Contract Management and GoGov Citizens Portal software.**Supplies:** Purchased GoGov software in prior year.**Other:** Decrease due to different services and audits required in budget year and roll over of training funds from prior year.**Revenue Analysis:**

Projected revenue \$765,329 received from RWRA, OMPC and OMU for computer services.

2026-2027 Budget
Department: 031 Information Technology
Division: 032 Infrastructure
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 531,818	\$ 551,574	\$ 581,628	\$ 607,472	4%
50010.001	Benefits Employees Retirement	120,855	106,254	108,299	105,882	-2%
50010.002	Benefits Unemployment	1,606	1,666	1,745	1,822	4%
50010.004	Benefits Health Insurance	59,039	59,040	65,400	73,716	13%
50010.005	Benefits Life Insurance	2,419	2,523	2,795	2,910	4%
50010.006	Benefits Social Security Tax	39,568	41,070	44,495	46,472	4%
50010.007	Benefits Workers Compensation	612	636	698	729	4%
Total Personnel Services		755,916	762,762	805,060	839,003	4%

Maintenance

50100.001	Mtc Buildings	4,870	5,068	4,862	5,157	6%
50100.015	Mtc Misc Repairs	0	650	950	950	0%
50100.016	Mtc Repairs - Computer Equipment	599	262	1,000	1,200	20%
50100.029	Mtc Vehicles Wash	103	107	78	96	23%
50100.030	Mtc Vehicles & Equipment	582	1,075	1,132	1,724	52%
50100.031	Mtc Hardware	35,612	59,760	118,000	99,000	-16%
50100.032	Mtc Software	197,849	471,342	619,064	565,000	-9%
Total Maintenance		239,615	538,265	745,086	673,127	-10%

Supplies

50110.002	Supplies Cleaning	0	0	100	100	0%
50110.005	Supplies Office	3,773	1,003	2,500	2,500	0%
50110.007	Supplies Technical	3,952	5,192	6,000	7,500	25%
50124	Motor Fuel	527	651	600	900	50%
50125	Non-Capitalized Equipment	16,607	38,556	33,000	33,000	0%
50127	Postage	40	45	200	200	0%
50131	Computer Equipment	5,094	0	3,900	3,150	-19%
50132	Computer Software	169,597	620	7,800	24,100	209%
Total Supplies		199,590	46,067	54,100	71,450	32%

Utilities

50140.001	Utilities OMU	9,026	7,613	10,500	10,500	0%
50140.002	Utilities Non-City	3,241	2,705	5,000	5,000	0%
50140.003	Utilities Communications	19,959	20,126	19,932	20,652	4%
50140.007	Utilities Sewer	1,140	1,338	1,800	1,900	6%
Total Utilities		33,366	31,782	37,232	38,052	2%

Other

50251	Insurance	4,006	3,627	4,141	5,295	28%
50290	Professional/Technical Services	126,624	14,905	31,049	15,000	-52%
50302	Lease	161,040	161,040	0	0	0%
50323	Training Costs	19,473	29,162	30,000	30,000	0%
Total Other		311,143	208,735	65,190	50,295	-23%

2026-2027 Budget**Department: 031 Information Technology****Division: 032 Infrastructure****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Capital</u>						
51000.003	Capital Replacement Plan	\$ 10,743	\$ 13,355	\$ 13,612	\$ 14,369	6%
51000.005	Capital Equipment	114,620	0	489,630	325,000	-34%
Total Capital		125,363	13,355	503,242	339,369	-33%
Total Expense		\$ 1,664,994	\$ 1,600,966	\$ 2,209,910	\$ 2,011,296	-9%

Expenditure Analysis:**Personnel:** Increase due to COLA, step increases and higher health insurance.**Maintenance:** Decrease due to lower storage maintenance budget and prior year rollover for software maintenance.**Supplies:** Increase for the purchase of Nomic Insight software.**Other:** Decrease from prior year budget containing ParkPlace Dell Ision support costs.**Capital:** Decrease in budgeted costs for data center and servers.**Revenue Analysis:**

Projected revenue is listed under Administration division.

2026-2027 Budget

Department: 031 Information Technology

Division: 033 GIS

Fund: 406 GIS

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 326,212	\$ 342,799	\$ 354,660	\$ 359,564	1%
50001.002	Salaries Non-Full Time	11,922	13,103	43,632	45,300	4%
50001.005	Salaries Retirement Contingency	0	0	0	58,243	100%
50010.001	Benefits Employees Retirement	71,363	64,352	66,038	62,672	-5%
50010.002	Benefits Unemployment	1,003	1,068	1,195	1,215	2%
50010.004	Benefits Health Insurance	61,776	67,287	78,540	66,744	-15%
50010.005	Benefits Life Insurance	1,421	1,545	1,663	1,653	-1%
50010.006	Benefits Social Security Tax	23,592	25,190	30,469	30,972	2%
50010.007	Benefits Workers Compensation	381	406	478	486	2%
Total Personnel Services		497,670	515,750	576,675	626,849	9%
Maintenance						
50100.032	Mtc Software	14,150	15,354	17,050	20,736	22%
Total Maintenance		14,150	15,354	17,050	20,736	22%
Supplies						
50110.005	Supplies Office	100	0	120	122	2%
50110.007	Supplies Technical	1,202	1,315	1,450	1,500	3%
50122	Dues & Subscriptions	140	0	140	170	21%
50131	Computer Equipment	2,236	2,291	0	1,550	100%
Total Supplies		3,678	3,606	1,710	3,342	95%
Utilities						
50140.001	Utilities OMU	2,368	1,997	3,000	3,000	0%
50140.002	Utilities Non-City	850	710	1,300	1,400	8%
50140.007	Utilities Sewer	299	351	500	500	0%
Total Utilities		3,517	3,057	4,800	4,900	2%
Other						
50301	Rents & Storage	630	630	630	630	0%
50323	Training Costs	16,197	10,300	10,300	10,400	1%
Total Other		16,827	10,930	10,930	11,030	1%
Capital						
51000.005	Capital Equipment	50,000	0	25,000	25,000	0%
51025	Depreciation Expense	14,583	0	0	0	0%
Total Capital		64,583	0	25,000	25,000	0%
Total Expense		\$ 600,426	\$ 548,698	\$ 636,165	\$ 691,857	9%

Expenditure Analysis:

Personnel: Increased budget for retirement contingency.

Maintenance: Increase due to ESRI software maintenance cost higher than prior year.

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

Revenue Analysis:

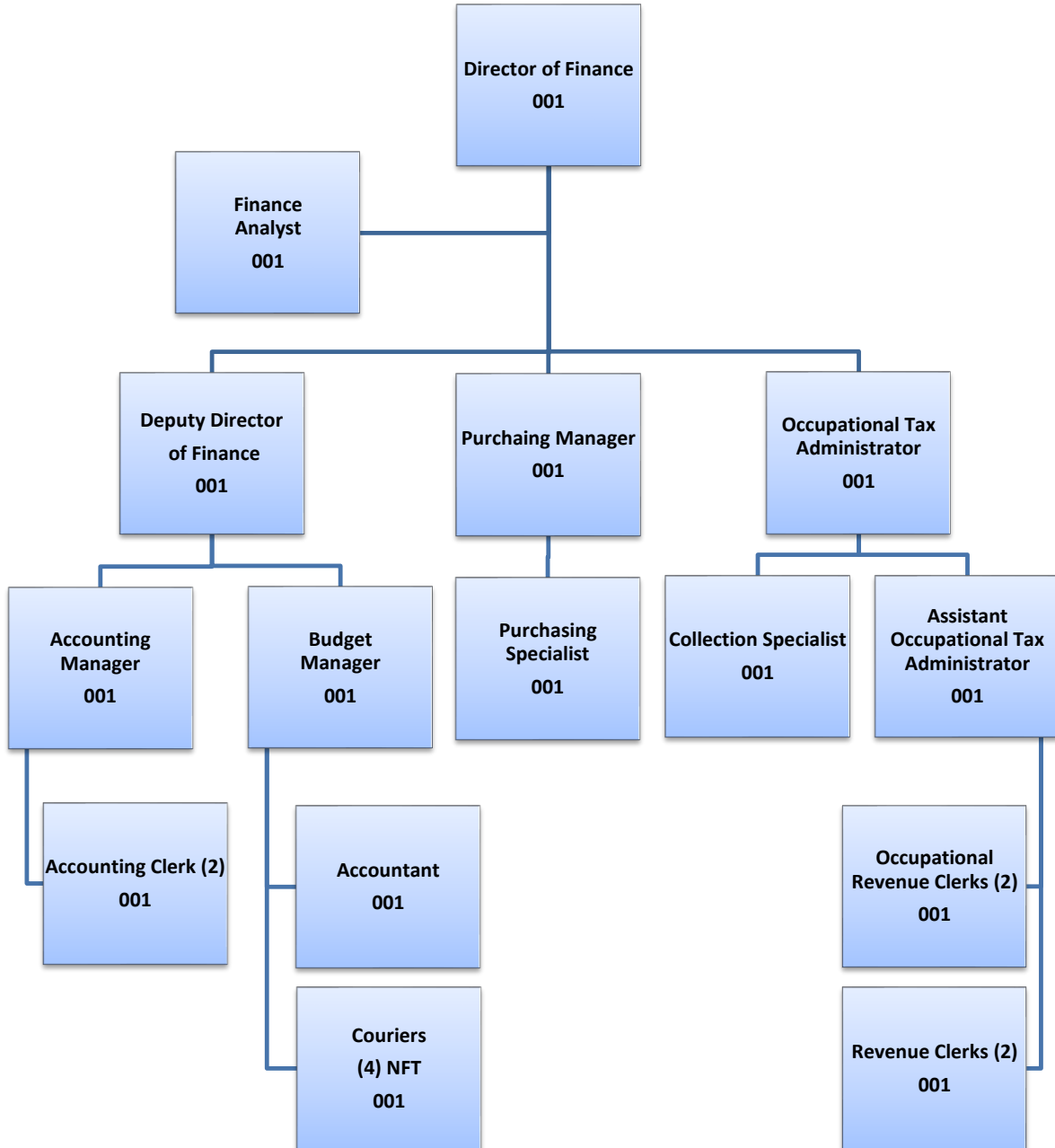
Projected revenue \$518,893 from RWRA, DCFC and OMU for GIS services.

2026-2027 Budget**Department: 031 Information Technology****Division: 033 GIS****Fund: 406 GIS**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40170	Interest on Investments	\$ 3,039	\$ 2,095	\$ 0	\$ 0	0%
40415	GIS Services	434,475	427,981	477,123	518,893	9%
41060	Miscellaneous Revenue	330	85	0	0	0%
Total		437,845	430,161	477,123	518,893	9%
41300.001	Transfers From General Fund	147,399	150,250	159,042	172,964	9%
Total Revenue		\$ 585,244	\$ 580,411	\$ 636,165	\$ 691,857	9%

FINANCE

General Fund (001)



FUND.DEPARTMENT.	001.034.
DIVISION	001
FULL TIME (FT):	17
NON FULL TIME (NFT):	4
TOTAL	21
<i>Structure Subject to Change FY 26-27</i>	

2026-2027 Budget

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.

2025-2026 Accomplishments

1. Received GFOA Budget Presentation Award for the 26th consecutive year.
2. Presented a balanced budget for FY 2026-27.
3. Compiled information and submitted reimbursement requests to the State of Kentucky for the Gateway Commons and Downtown Riverfront Tax Increment Finance (TIF) Projects.
4. Completed documentation on many tasks performed by Finance.
5. Completed tax audits and delinquent collections resulting in \$812,805 in additional revenue.
6. Three members of Finance received the Certified Public Finance Officers certification.
7. Implemented Bonfire procurement software.

2026-2027 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 2027-28 in accordance with the GFOA budget preparation criteria.
4. Look for additional ways to streamline and automate Finance processes.
5. Prepare a procedure manual for Occupational and Net Profit processing.
6. Provide excellent service to the citizens, businesses and City departments.
7. Implement the contract module in Bonfire software.

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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
3 & 6	Percentage of property tax collected within six months of the due date	98.9%	98.8%	98.7%	98.7%	Sustainable City Government
3 & 6	Occupational taxes collected within 60 days of due date	95.5%	97.2.%	98.8%	96.0%	Sustainable City Government
5 & 6	Average number of days to approve purchase orders	3.0	2.9	2.7	3.5	Sustainable City Government
5 & 6	Number of Accounts Payable invoices processed	20,428	20,969	20,300	20,250	Sustainable City Government
2 & 3	Achieve GFOA budget award	Y	Y	Y	Y	Improve Transparency & Communication
1	Achieve GFOA audit award	Y	N	Y	Y	Improve Transparency & Communication

2026-2027 Budget
Department: 034 Finance
Division: 001 Administration
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 1,241,566	\$ 1,313,734	\$ 1,381,560	\$ 1,456,288	5%
50001.002	Salaries Non-Full Time	18,607	19,743	23,643	21,221	-10%
50001.004	Salaries Overtime	1,282	278	500	500	0%
50001.005	Salaries Retirement Contingency	0	0	0	68,399	100%
50010.001	Benefits Employees Retirement	285,117	255,583	257,340	253,918	-1%
50010.002	Benefits Unemployment	3,803	4,021	4,217	4,434	5%
50010.003	Benefits Clothing	211	198	1,500	1,500	0%
50010.004	Benefits Health Insurance	141,683	171,534	199,044	211,248	6%
50010.005	Benefits Life Insurance	5,612	6,068	6,696	7,036	5%
50010.006	Benefits Social Security Tax	92,366	97,437	106,809	112,338	5%
50010.007	Benefits Workers Compensation	2,599	2,340	2,713	2,667	-2%
50010.008	Benefits Other Employee Expense	290	307	495	500	1%
Total Personnel Services		1,793,135	1,871,241	1,984,517	2,140,049	8%
<u>Maintenance</u>						
50100.015	Mtc Misc Repairs	27	778	2,000	2,000	0%
50100.032	Mtc Software	0	139	1,350	17,950	1230%
Total Maintenance		27	917	3,350	19,950	496%
<u>Supplies</u>						
50110.002	Supplies Cleaning	3,759	3,325	3,830	4,250	11%
50110.005	Supplies Office	13,011	19,758	19,040	19,000	0%
50110.007	Supplies Technical	2,332	4,859	4,850	5,500	13%
50122	Dues & Subscriptions	4,237	3,653	4,109	4,915	20%
50125	Non-Capitalized Equipment	738	4,847	0	750	100%
50127	Postage	59,091	59,326	59,705	63,110	6%
50131	Computer Equipment	8,156	0	5,000	7,500	50%
50132	Computer Software	400	0	0	0	0%
Total Supplies		91,725	95,767	96,534	105,025	9%
<u>Utilities</u>						
50140.001	Utilities OMU	17,460	14,727	21,000	21,000	0%
50140.002	Utilities Non-City	6,269	5,232	9,600	9,600	0%
50140.003	Utilities Communications	2,207	2,170	2,280	2,280	0%
50140.007	Utilities Sewer	2,205	2,588	3,500	3,500	0%
Total Utilities		28,141	24,716	36,380	36,380	0%
<u>Other</u>						
50200	Advertising	7,746	10,328	11,300	11,350	0%
50220	Commission on Tax Collection	54,026	55,906	57,600	58,200	1%
50251	Insurance	153	407	306	367	20%
50290	Professional/Technical Services	144,571	159,931	145,950	207,500	42%
50323	Training Costs	12,223	7,547	9,150	12,100	32%
50350	Bad Debt Expense	827	5,691	7,500	5,000	-33%
Total Other		219,545	239,809	231,806	294,517	27%

2026-2027 Budget**Department: 034 Finance****Division: 001 Administration****Fund: 001 General**

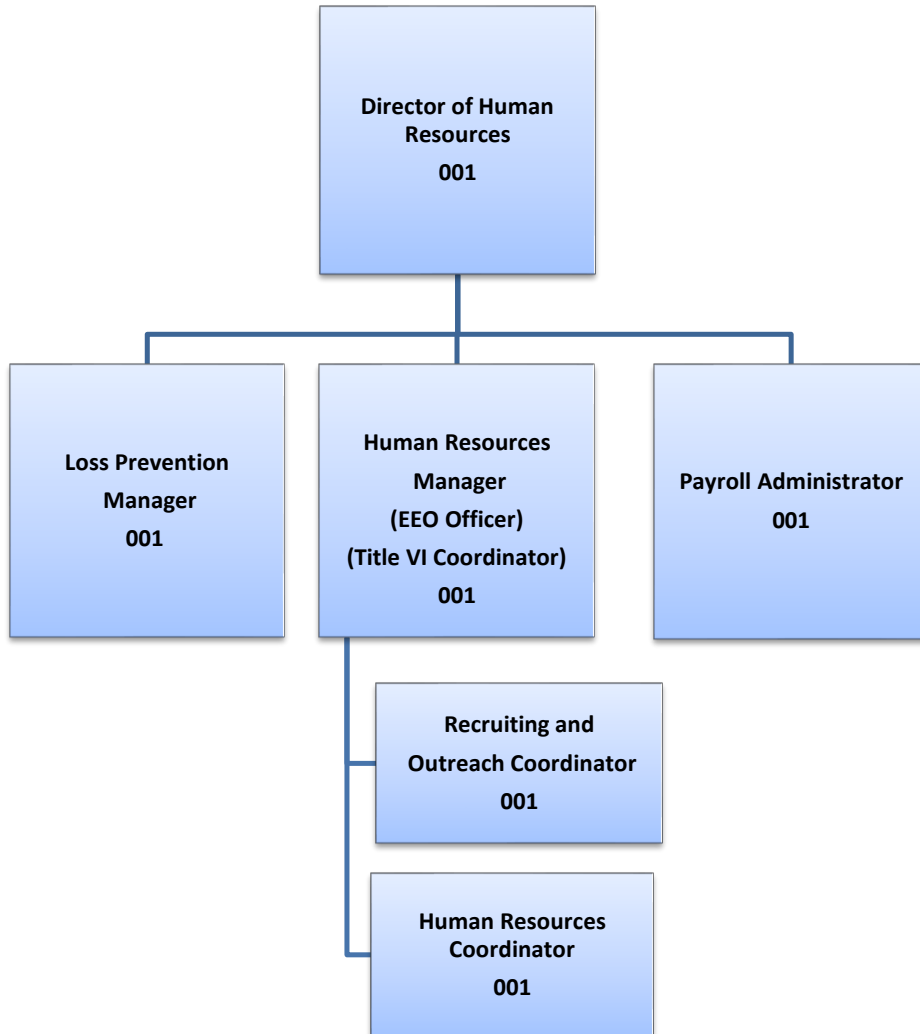
Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Capital</u>						
51000.005	Capital Equipment	\$ 0	\$ 6,795	\$ 0	\$ 0	0%
Total Capital		0	6,795	0	0	0%
Total Expense		\$ 2,132,574	\$ 2,239,246	\$ 2,352,587	\$ 2,595,921	10%

Expenditure Analysis:**Personnel:** Increase due to COLA, step increases, higher health insurance and retirement contingency.**Maintenance:** Increase in software maintenance for new budgeting software.**Supplies:** Increase due to the rising postage costs and timing of computer replacements.**Other:** Increase in credit card fees due to amount of usage and fees.**Revenue Analysis:**

Projected revenue of \$117,000 from RWRA for accounting, payroll and purchasing services, \$370,000 from DCFC for collection of occupational/net profit license fees and \$258,719 from Owensboro Public Schools for school tax collections.

HUMAN RESOURCES

General Fund (001)



FUND.DEPARTMENT.	001.036.
DIVISION	001
FULL TIME (FT):	6
TOTAL	6
<i>Structure Subject to Change FY 26-27</i>	

Function

This department provides the management, administration, planning, and strategic support of the City's human resources functions, including but not limited to employee recruitment and retention, compensation and benefits administration, payroll administration, employee relations, labor and employment compliance, occupational health and safety, training and development, policy administration, workforce planning, organizational development, and other human resources services necessary to support City operations and employees.

2025-2026 Accomplishments

1. Maintained a fiscally responsible departmental budget while continuing to provide quality human resources services to all City departments.
2. Continued to support employee recruitment, onboarding, retention, and workforce development efforts across the organization.
3. Administered employee benefits, wellness, safety, and employee assistance programs to support a healthy and productive workforce.
4. Provided human resources guidance and support related to employee relations, policy administration, labor and employment compliance, and organizational effectiveness.
5. Continued evaluating and improving recruitment, training, and workforce management practices to meet organizational needs.

2026-2027 Goals & Objectives (G & O)

1. Maintain a streamlined departmental budget while continuing to provide high-quality human resources services.
2. Continue to enhance recruitment, retention, onboarding, and workforce development initiatives across all City departments.
3. Provide targeted employee and supervisory training opportunities to support organizational effectiveness and employee engagement.
4. Continue promoting employee wellness, workplace safety, benefits administration, and employee support programs.
5. Evaluate and improve human resources policies, procedures, and practices to ensure regulatory compliance and operational efficiency.

Human Resources establishes objectives based on the needs of citizens, employees, elected officials, departments, and other agencies served by the City. The performance indicators below provide measurable benchmarks reflecting the department's efforts to support an effective, compliant, and engaged workforce through the dedication and professionalism of its staff.

G & O	Performance Measures	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Link to City's Strategic Goals
3	Employee Injury/Illness Summary (calendar year) – based on Workers Comp reportable injuries.	36	42	51	48	Sustainable City Government
2 & 4	Full-time recruitments (includes promotion, excludes elected officials)	80	97	75	80	Sustainable City Government
2,4,5	Successful Minority Recruitment Full-time & Non Full-Time Job Offers	12	13	7	10	Sustainable City Government

2026-2027 Budget**Department: 036 Human Resources****Division: 001 Administration****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 464,752	\$ 484,381	\$ 556,803	\$ 551,434	-1%
50001.002	Salaries Non-Full Time	31,292	0	0	0	0%
50001.004	Salaries Overtime	403	508	1,000	1,000	0%
50001.005	Salaries Retirement Contingency	0	0	0	50,580	100%
50010.001	Benefits Employees Retirement	99,934	94,987	103,863	96,289	-7%
50010.002	Benefits Unemployment	1,495	1,461	1,673	1,657	-1%
50010.004	Benefits Health Insurance	62,894	77,839	102,834	99,711	-3%
50010.005	Benefits Life Insurance	1,984	2,232	2,686	2,657	-1%
50010.006	Benefits Social Security Tax	35,794	34,634	42,672	42,261	-1%
50010.007	Benefits Workers Compensation	571	558	669	663	-1%
Total Personnel Services		699,118	696,600	812,200	846,252	4%

Maintenance

50100.017	Mtc Repairs - Radio Equipment	87	87	100	87	-13%
50100.029	Mtc Vehicle Wash	0	107	156	96	-38%
50100.030	Mtc Vehicles & Equipment	112	946	1,000	500	-50%
50100.032	Mtc Software	26,740	20,072	30,620	36,500	19%
Total Maintenance		26,939	21,212	31,876	37,183	17%

Supplies

50110.005	Supplies Office	5,468	7,314	7,860	8,010	2%
50110.007	Supplies Technical	15,129	21,096	23,891	23,891	0%
50110.008	Supplies Radio Replacement	300	300	300	300	0%
50122	Dues & Subscriptions	823	165	2,943	1,543	-48%
50124	Motor Fuel	531	406	750	750	0%
50127	Postage	1,995	2,119	2,500	2,500	0%
50131	Computer Equipment	96	0	0	5,000	100%
Total Supplies		24,343	31,400	38,244	41,994	10%

Utilities

50140.001	Utilities OMU	5,623	4,742	7,000	7,000	0%
50140.002	Utilities Non-City	2,019	1,685	3,100	3,100	0%
50140.003	Utilities Communications	1,500	1,511	1,620	1,620	0%
50140.007	Utilities Sewer	710	833	1,200	1,200	0%
Total Utilities		9,852	8,772	12,920	12,920	0%

Other

50230	Employee Recognition	12,361	8,214	20,950	23,985	14%
50251	Insurance	771	759	836	925	11%
50290	Professional/Technical Services	18,057	13,531	49,721	50,025	1%
50300	Recruitment	145,020	127,203	141,473	118,644	-16%
50310	Safety Costs	4,710	10,810	13,600	12,650	-7%
50313	Special Employee Activity	12,864	11,002	15,400	16,000	4%
50323	Training Costs	2,638	4,797	10,175	10,175	0%
50326	Tuition Reimbursements	503	0	14,000	14,000	0%
50327	Project Badge Tuition Reimb	13,609	6,280	30,375	25,725	-15%
50328	MPA Tuition Reimbursement	36,000	72,000	72,000	60,000	-17%
Total Other		246,533	254,596	368,530	332,129	-10%

2026-2027 Budget**Department: 036 Human Resources****Division: 001 Administration****Fund: 001 General**

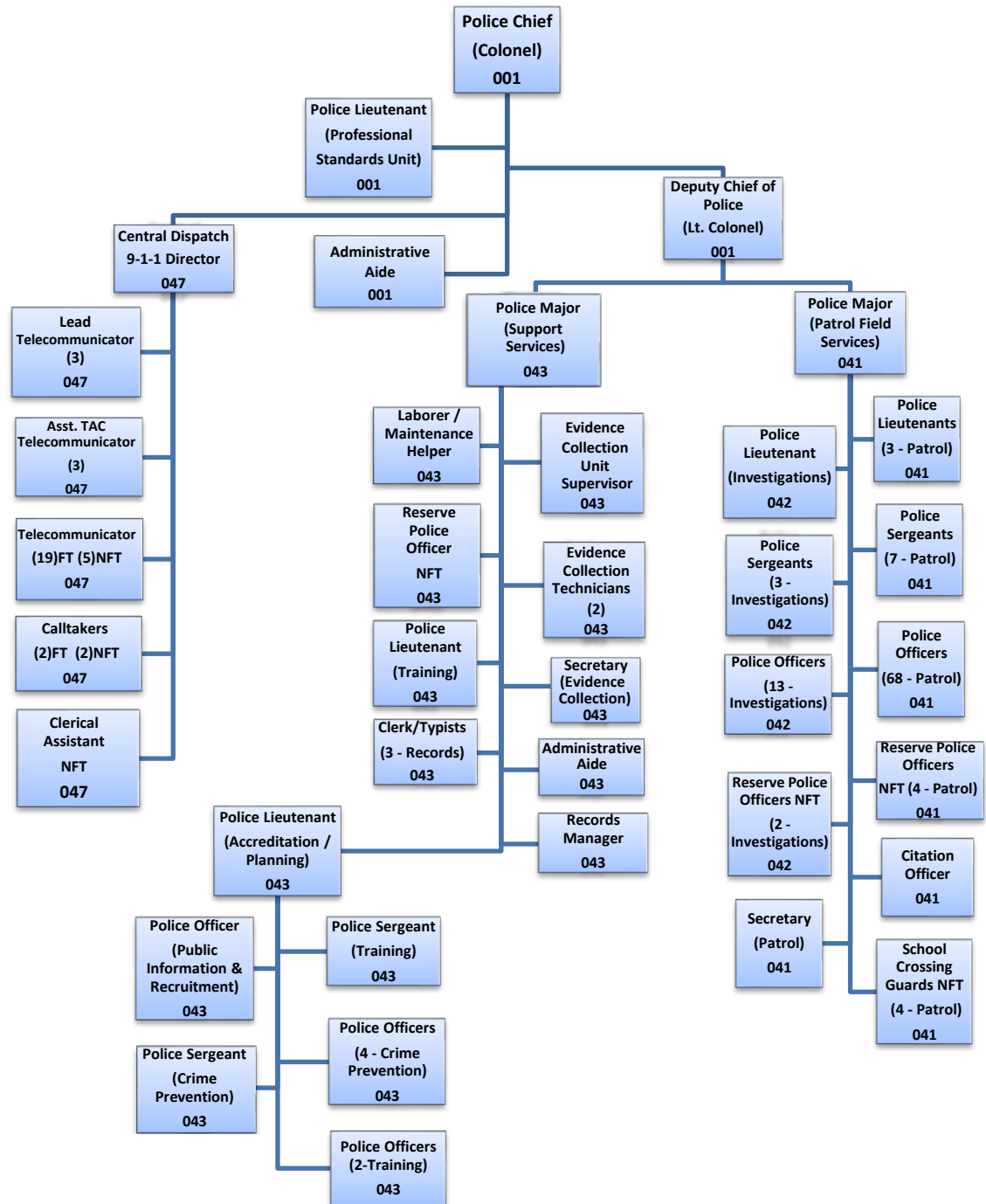
Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Capital</u>						
51000.003	Capital Replacement	\$ 2,852	\$ 3,839	\$ 3,565	\$ 3,533	-1%
Total Capital		2,852	3,839	3,565	3,533	-1%
Total Expense		\$ 1,009,637	\$ 1,016,419	\$ 1,267,335	\$ 1,274,011	1%

Expenditure Analysis:**Personnel:** Increased budget for retirement contingency.**Maintenance:** Decrease in cost of LEARN training software.**Supplies:** Increase due to computer replacements.**Other:** Decrease in advertising for recruitment and Master of Public Administration costs due to timing of program cycle.**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 26-27						

2026-2027 Budget
Department: 041 Police Summary
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 8,365,152	\$ 8,868,278	\$ 9,669,776	\$ 9,936,848	3%
50001.002	Salaries Non-Full Time	185,749	183,276	338,661	382,672	13%
50001.004	Salaries Overtime	448,500	544,346	527,800	605,702	15%
50001.005	Salaries Retirement Contingency	0	0	0	202,037	100%
50010.001	Benefits Employees Retirement	3,706,241	3,413,193	3,534,969	3,561,921	1%
50010.002	Benefits Unemployment	26,250	27,792	31,519	32,776	4%
50010.003	Benefits Clothing	104,149	84,193	130,680	131,564	1%
50010.004	Benefits Health Insurance	1,260,734	1,488,571	1,725,096	1,720,128	0%
50010.005	Benefits Life Insurance	36,292	39,579	45,959	47,577	4%
50010.006	Benefits Social Security Tax	197,780	210,803	263,474	274,864	4%
50010.007	Benefits Workers Compensation	177,002	186,154	216,097	218,732	1%
50010.008	Benefits Other Employee Expense	1,580	1,854	2,334	2,334	0%
Total Personnel Services		14,509,431	15,048,038	16,486,365	17,117,155	4%
<u>Maintenance</u>						
50100.001	Mtc Buildings	173,010	168,320	169,968	188,573	11%
50100.010	Mtc Grounds	24,032	28,700	34,851	36,704	5%
50100.015	Mtc Misc Repairs	44,686	42,447	105,335	76,854	-27%
50100.017	Mtc Repairs - Radio Equipment	172,372	171,745	190,623	196,875	3%
50100.030	Mtc Vehicles & Equipment	269,427	456,658	308,399	374,143	21%
50100.032	Mtc Software	251,952	398,802	464,927	501,523	8%
50100.034	Mtc Weather Sirens	0	0	14,400	0	-100%
Total Maintenance		935,479	1,266,672	1,288,503	1,374,672	7%
<u>Supplies</u>						
50110.002	Supplies Cleaning	12,393	11,258	13,194	13,330	1%
50110.005	Supplies Office	25,643	20,750	32,647	36,414	12%
50110.007	Supplies Technical	87,797	99,278	128,152	122,420	-4%
50110.008	Supplies Radio Replacement	77,100	70,800	71,100	71,100	0%
50122	Dues & Subscriptions	2,127	1,790	4,845	5,095	5%
50124	Motor Fuel	289,499	262,051	310,000	290,000	-6%
50125	Non-Capitalized Equipment	67,673	49,266	57,044	61,625	8%
50127	Postage	1,554	1,744	3,065	3,089	1%
50131	Computer Equipment	96,294	68,473	62,000	98,050	58%
Total Supplies		660,079	585,410	682,047	701,123	3%
<u>Utilities</u>						
50140.001	Utilities OMU	48,809	54,723	57,800	63,900	11%
50140.002	Utilities Non-City	5,781	7,129	8,500	8,800	4%
50140.003	Utilities Communications	60,703	69,282	82,692	86,040	4%
50140.007	Utilities Sewer	4,646	5,456	7,000	8,000	14%
Total Utilities		119,939	136,590	155,992	166,740	7%

2026-2027 Budget

Department: 041 Police Summary

Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Other</u>						
50251	Insurance	\$ 223,525	\$ 236,475	\$ 237,489	\$ 337,517	42%
50270	Miscellaneous Expense	15,000	10,000	30,000	30,000	0%
50290	Professional/Technical Services	11,877	15,138	32,350	22,760	-30%
50222	Contractual Services	0	9,650	10,250	10,250	0%
50310	Safety Costs	3,176	2,699	5,430	5,755	6%
50323	Training Costs	119,994	117,123	203,102	193,275	-5%
50325	Travel	7,665	3,951	17,439	17,439	0%
Total Other		381,236	395,036	536,060	616,996	15%
<u>Capital</u>						
51000.005	Capital Equipment	95,940	160,596	191,716	113,700	-41%
51000.003	Capital Replacement Plan	617,038	834,300	846,827	878,921	4%
Total Capital		712,978	994,896	1,038,543	992,621	-4%
Total Expense		\$ 17,319,142	\$ 18,426,643	\$ 20,187,510	\$ 20,969,307	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.

2025-2026 Accomplishments

1. Reduced Part 1 Index Crimes by 24%.
2. Applied for and received approximately \$93,853 in grant funds.
3. Completed the thirteenth year of “*Operation Santa*” delivering over 350 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 2,170 Adopt-A-School visits in 2025.
5. Owensboro Police Department’s Training Academy celebrated two graduation classes in 2025-2026. The 2nd class of five recruits in November 2025 and 3rd class of four recruits in January 2026.

2026-2027 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.
6. Construct an additional training building to the existing Academy and pave the gravel driveway and parking.
7. Remodel outgrown OPD building to improve functionality and accommodate current operational needs.

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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
3 & 4	Community meetings (Crimestoppers, Alumni, Advisory)	50	50	57	60	Improve Transparency & Communications, Strengthen & Enhance Strong Neighborhoods
4	Internal Investigations	25	46	55	55	First Class Public Safety
1 & 5	Minority Hires	3	3	4	3	First Class Public Safety
2-4	Community programs (enhancing public relations)	18	18	18	20	Improve Transparency & Communications, Strengthen & Enhance Strong Neighborhoods

2026-2027 Budget**Department: 041 Police****Division: 001 Administration****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 492,002	\$ 558,422	\$ 575,095	\$ 550,552	-4%
50001.004	Salaries Overtime	371	1,376	15,000	15,000	0%
50001.005	Salaries Retirement Contingency	0	0	0	90,073	100%
50010.001	Benefits Employees Retirement	198,120	195,422	188,502	186,416	-1%
50010.002	Benefits Unemployment	1,445	1,642	1,681	1,697	1%
50010.003	Benefits Clothing	2,298	2,380	14,450	2,450	-83%
50010.004	Benefits Health Insurance	47,544	68,790	58,404	57,096	-2%
50010.005	Benefits Life Insurance	1,975	2,271	2,558	2,603	2%
50010.006	Benefits Social Security Tax	10,509	11,715	13,298	12,696	-5%
50010.007	Benefits Workers Compensation	8,634	10,092	10,546	10,517	0%
50010.008	Benefits Other Employee Expense	199	195	300	300	0%
Total Personnel Services		763,096	852,306	879,834	929,400	6%
<u>Maintenance</u>						
50100.001	Mtc Buildings	153,576	144,374	143,672	161,231	12%
50100.010	Mtc Grounds	18,823	22,650	29,628	30,639	3%
50100.015	Mtc Misc Repairs	2,592	2,139	4,621	4,621	0%
50100.030	Mtc Vehicles & Equipment	269,427	456,658	308,399	374,143	21%
Total Maintenance		444,418	625,821	486,320	570,634	17%
<u>Supplies</u>						
50110.002	Supplies Cleaning	11,767	10,222	11,456	11,456	0%
50110.005	Supplies Office	2,506	2,391	3,550	3,950	11%
50110.007	Supplies Technical	3,541	9,519	28,210	18,210	-35%
50122	Dues & Subscriptions	2,127	1,790	4,845	5,095	5%
50124	Motor Fuel	289,499	262,051	310,000	290,000	-6%
50125	Non-Capitalized Equipment	31,122	3,557	0	1,100	100%
50127	Postage	286	462	446	470	5%
50131	Computer Equipment	0	5,307	4,000	4,350	9%
Total Supplies		340,848	295,298	362,507	334,631	-8%
<u>Utilities</u>						
50140.001	Utilities OMU	47,344	53,257	56,000	62,000	11%
50140.002	Utilities Non-City	5,781	7,129	8,500	8,800	4%
50140.003	Utilities Communications	1,980	4,212	5,352	4,932	-8%
50140.007	Utilities Sewer	4,646	5,456	7,000	8,000	14%
Total Utilities		59,750	70,055	76,852	83,732	9%
<u>Other</u>						
50251	Insurance	222,966	235,885	236,810	336,714	42%
50270	Miscellaneous Expense	15,000	10,000	30,000	30,000	0%
50290	Professional/Technical Services	6,791	10,507	8,700	9,200	6%
50310	Safety Costs	1,424	1,517	1,550	1,550	0%
50323	Training Costs	16,182	9,572	31,845	17,462	-45%
50325	Travel	1,370	1,013	3,000	3,000	0%
Total Other		263,732	268,493	311,905	397,926	28%

2026-2027 Budget**Department: 041 Police****Division: 001 Administration****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Capital</u>						
51000.005	Capital Equipment	\$ 5,599	\$ 0	\$ 8,650	\$ 0	-100%
51000.003	Capital Replacement Plan	617,038	834,300	846,827	878,921	4%
Total Capital		622,637	834,300	855,477	878,921	3%
Total Expense		\$ 2,494,482	\$ 2,946,273	\$ 2,972,895	\$ 3,195,244	7%

Expenditure Analysis:**Personnel:** Increased budget for retirement contingency.**Maintenance:** Increase due to allocation of garage charges based on actual usage.**Supplies:** Decrease due to larger budget for awards ceremony prior year and reducing motor fuel budget based upon actual expenditures.**Other:** Increase in insurance due to higher costs caused from extent of hail damage.**Capital:** Increase in replacement plan costs for police cars.**Revenue Analysis:**

Budgeted revenue of \$307,000 from parking fines, accident reports, base court revenue and miscellaneous other revenue.

2026-2027 Budget

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 persons who visit, reside, or work in our community. Our goal is to provide these services while being as efficient with taxpayer dollars as possible.

2025-2026 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.
4. Increased traffic enforcement 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 including newly added events without compromising the department's ability to respond to calls for service or investigate crimes.

2026-2027 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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
1 & 2	Emergency response time (minutes)	4.21	4.03	4.10	4.08	First Class Public Safety
3-5	Accidents investigated	3,023	3,174	3,130	3,100	First Class Public Safety
5	DUI	152	181	180	190	First Class Public Safety
4 & 5	Moving violation citations/courtesy notices issued / officer	8,691	11,097	11,000	11,500	First Class Public Safety

2026-2027 Budget
Department: 041 Police
Division: 041 Patrol
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 5,454,764	\$ 5,715,255	\$ 6,080,951	\$ 6,267,550	3%
50001.002	Salaries Non-Full Time	108,600	68,395	216,900	255,432	18%
50001.004	Salaries Overtime	323,108	379,719	362,250	432,889	20%
50010.001	Benefits Employees Retirement	2,497,097	2,310,210	2,293,807	2,316,501	1%
50010.002	Benefits Unemployment	16,939	17,715	19,980	20,868	4%
50010.003	Benefits Clothing	49,363	50,568	65,430	68,260	4%
50010.004	Benefits Health Insurance	847,446	1,013,351	1,187,856	1,200,348	1%
50010.005	Benefits Life Insurance	23,718	25,961	28,855	29,921	4%
50010.006	Benefits Social Security Tax	99,986	99,777	147,749	156,859	6%
50010.007	Benefits Workers Compensation	117,465	122,325	140,031	142,181	2%
50010.008	Benefits Other Employee Expense	236	232	250	250	0%
Total Personnel Services		9,538,721	9,803,508	10,544,059	10,891,059	3%
<u>Maintenance</u>						
50100.015	Mtc Misc Repairs	8	782	3,995	3,995	0%
50100.032	Mtc Software	58,064	172,413	102,000	112,975	11%
Total Maintenance		58,071	173,195	105,995	116,970	10%
<u>Supplies</u>						
50110.005	Supplies Office	7,223	6,273	9,033	9,033	0%
50110.007	Supplies Technical	150	255	1,452	1,967	35%
50125	Non-Capitalized Equipment	2,155	7,227	5,719	8,745	53%
50127	Postage	135	118	205	205	0%
50131	Computer Equipment	5,605	5,368	4,400	5,800	32%
Total Supplies		15,268	19,240	20,809	25,750	24%
<u>Utilities</u>						
50140.003	Utilities Communications	46,164	45,476	54,948	55,116	0%
Total Utilities		46,164	45,476	54,948	55,116	0%
<u>Other</u>						
50222	Contractual Services	0	9,650	0	0	0%
50310	Safety Costs	700	176	2,175	2,500	15%
50323	Training Costs	57,132	42,482	71,834	66,929	-7%
50325	Travel	1,092	715	3,400	3,400	0%
Total Other		58,924	53,023	77,409	72,829	-6%
<u>Capital</u>						
51000.005	Capital Equipment	0	10307	78,345	0	-100%
Total Capital		0	10307	78,345	0	-100%
Total Expense		\$ 9,717,148	\$ 10,104,748	\$ 10,881,565	\$ 11,161,724	3%

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

Maintenance: Increase for the addition of dash-cam software maintenance.

Supplies: Increase in non-capital equipment to purchase additional handheld and mobile radar units.

Capital: Decrease in capital equipment due to the purchase of a 3D scanner prior year.

Revenue Analysis:

Projected revenue is listed under Administration division.

2026-2027 Budget

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.

2025-2026 Accomplishments

1. Obtained quality convictions through detailed investigative analysis for prosecution.
2. Our technical investigations officer completed two DVR Exams / Triage, 254 Cell Phones / Tablets Exams / Triage, to include unlock attempts and full and partial data extractions, twelve Computer Exam / Triage, (28) Various Media Exams / Triage and eleven 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 39.6% (state average is 31% and national average is 16%). The Investigations Division's clearance rate for Part 1 Violent Crimes is 66.8% (state average is 50% and national average is 41%).
4. The Street Crimes Unit completed multiple major drug trafficking investigations during calendar year 2025. During this period, the unit secured and executed 86 search warrants. As a result of these investigations, Detectives recovered more than 73.5 pounds of marijuana, eight pounds of methamphetamine, one pound of cocaine, 16.5 pounds of synthetic drugs, and 13 pounds of fentanyl. In addition, the unit seized nine vehicles, 24 firearms, and approximately \$16,685 in U.S. currency.

2026-2027 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 two detectives attend the IHIA Homicide training symposium.
5. Increase clearance rates of theft related index crimes by 3%.
6. Increase clearance rates of 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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
1-6	Total Investigations	1,859	1,286	1,900	1,500	First Class Public Safety Strengthen & Enhance Neighborhoods
1,3,6	Clearance rate Property Crimes	35%	35%	38%	38%	First Class Public Safety Strengthen & Enhance Neighborhoods Promote Tourism & Econ Development
1-6	Clearance rate Violent Crimes	67%	67%	70%	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

2026-2027 Budget**Department: 041 Police****Division: 042 Investigation****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 1,084,811	\$ 1,235,849	\$ 1,359,468	\$ 1,405,661	3%
50001.002	Salaries Non-Full Time	73,639	77,799	79,531	83,110	5%
50001.004	Salaries Overtime	88,535	118,098	97,650	102,532	5%
50001.005	Salaries Retirement Contingency	0	0	0	30,200	100%
50010.001	Benefits Employees Retirement	545,214	509,652	520,628	523,645	1%
50010.002	Benefits Unemployment	3,811	4,226	4,610	4,774	4%
50010.003	Benefits Clothing	10,620	10,332	13,550	13,550	0%
50010.004	Benefits Health Insurance	192,454	194,143	203,940	207,972	2%
50010.005	Benefits Life Insurance	4,750	5,354	6,556	6,770	3%
50010.006	Benefits Social Security Tax	28,936	39,773	33,267	34,584	4%
50010.007	Benefits Workers Compensation	27,354	30,369	32,731	32,781	0%
50010.008	Benefits Other Employee Expense	124	350	350	350	0%
Total Personnel Services		2,060,248	2,225,945	2,352,281	2,445,929	4%
<u>Maintenance</u>						
50100.032	Mtc Software	18,666	20,626	22,275	25,198	13%
Total Maintenance		18,666	20,626	22,275	25,198	13%
<u>Supplies</u>						
50110.005	Supplies Office	3,326	3,332	3,405	3,605	6%
50110.007	Supplies Technical	612	584	1,100	1,100	0%
50125	Non-Capitalized Equipment	640	788	8,281	16,700	102%
50127	Postage	101	174	158	158	0%
50131	Computer Equipment	6,883	3,431	100	16,200	16100%
Total Supplies		11,562	8,309	13,044	37,763	190%
<u>Utilities</u>						
50140.003	Utilities Communications	11,358	12,432	12,276	12,996	6%
Total Utilities		11,358	12,432	12,276	12,996	6%
<u>Other</u>						
50290	Professional/Technical Services	300	300	550	2,550	364%
50310	Safety Costs	4	14	30	30	0%
50323	Training Costs	11,705	12,180	20,750	16,780	-19%
50325	Travel	696	750	2,307	2,307	0%
Total Other		12,705	13,245	23,637	21,667	-8%
Total Expense		\$ 2,114,538	\$ 2,280,557	\$ 2,423,513	\$ 2,543,553	5%

Expenditure Analysis:**Personnel:** Increase due to COLA, step increases, higher health insurance and retirement contingency.**Maintenance:** Decrease in camera software costs.**Supplies:** Increase for the purchase of cameras, chairs and monitors as well as computer replacements.**Revenue Analysis:**

Projected revenue is listed under Administration division.

2026-2027 Budget

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.

2025-2026 Accomplishments

1. Graduated 446 kids through the DARE program and raised \$28,696 for the 2025 DARE Golf Scramble.
2. Hired eleven police officers, two dispatchers, one citation officer moved from full time to part time, one secretary, and one unpaid intern.
3. Maintained and oversaw fleet maintenance for the department, adding eleven new cars to the fleet.
4. Received \$45,500 from the Highway Safety Grant for traffic enforcement mobilization.
5. Received \$28,309 from the Project Safe Neighborhoods Grant for a new X-Ray machine for the Hazardous Device Unit.
6. OPD Evidence Collection Unit (ECU) latent print laboratory attained accreditation.

2026-2027 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, Edward Byrne Justice Assistance Grant and the BVP Grant.
2. Raise \$23,000 for the DARE Program through the 2026 DARE Golf Scramble and graduate 500 kids.
3. Maintain OPD latent print lab accreditation.
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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
2	DARE courses/students	671/2,986	641/2,932	508/2,932	618/3,000	First Class Public Safety Strengthen & Enhance Neighborhoods
4	Public prevention presentations and outreach	21	34	54	58	First Class Public Safety Strengthen & Enhance Neighborhoods
3 & 4	Staffing levels	92.9%	87.2%	87.8%	93.0%	First Class Public Safety Strengthen & Enhance Neighborhoods Sustainable City Government

2026-2027 Budget
Department: 041 Police
Division: 043 Support Services
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 1,333,575	\$ 1,358,752	\$ 1,654,262	\$ 1,713,085	4%
50001.002	Salaries Non-Full Time	3,510	37,081	42,230	44,130	4%
50001.004	Salaries Overtime	36,486	45,153	52,900	55,281	5%
50001.005	Salaries Retirement Contingency	0	0	0	81,764	100%
50010.001	Benefits Employees Retirement	465,810	397,908	532,032	535,359	1%
50010.002	Benefits Unemployment	4,055	4,208	5,248	5,437	4%
50010.003	Benefits Clothing	41,869	20,913	37,250	47,304	27%
50010.004	Benefits Health Insurance	173,291	212,287	274,896	254,712	-7%
50010.005	Benefits Life Insurance	5,849	5,994	7,990	8,283	4%
50010.006	Benefits Social Security Tax	58,349	59,539	69,160	70,725	2%
50010.007	Benefits Workers Compensation	23,550	23,368	32,789	33,253	1%
50010.008	Benefits Other Employee Expense	1,022	1,077	1,434	1,434	0%
Total Personnel Services		2,147,366	2,166,279	2,710,191	2,850,767	5%
<u>Maintenance</u>						
50100.015	Mtc Misc Repairs	17,591	18,934	43,239	29,758	-31%
50100.017	Mtc Repairs - Radio Equipment	22,272	20,532	20,532	20,532	0%
50100.032	Mtc Software	175,223	205,763	340,652	363,350	7%
Total Maintenance		215,086	245,229	404,423	413,640	2%
<u>Supplies</u>						
50110.002	Supplies Cleaning	626	1,036	1,738	1,874	8%
50110.005	Supplies Office	12,588	8,755	16,659	19,826	19%
50110.007	Supplies Technical	83,494	88,920	97,390	101,143	4%
50110.008	Supplies Radio Replacement	76,800	70,800	70,800	70,800	0%
50125	Non-Capitalized Equipment	32,413	36,520	40,944	31,930	-22%
50127	Postage	1,031	991	1,906	1,906	0%
50131	Computer Equipment	83,807	54,368	53,500	71,700	34%
Total Supplies		290,758	261,389	282,937	299,179	6%
<u>Utilities</u>						
50140.003	Utilities Communications	6,713	7,163	10,116	12,996	28%
Total Utilities		6,713	7,163	10,116	12,996	28%
<u>Other</u>						
50222	Contractual Services	0	0	10,250	10,250	0%
50290	Professional/Technical Services	4,786	4,331	23,100	11,010	-52%
50310	Safety Costs	875	838	1,500	1,500	0%
50323	Training Costs	34,975	52,889	78,673	92,104	17%
50325	Travel	4,507	1,473	8,732	8,732	0%
Total Other		45,143	59,531	122,255	123,596	1%

2026-2027 Budget**Department: 041 Police****Division: 043 Support Services****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Capital</u>						
51000.005	Capital Equipment	\$ 17,962	\$ 0	\$ 0	\$ 0	0%
Total Capital		17,962	0	0	0	0%
Total Expense		\$ 2,723,029	\$ 2,739,592	\$ 3,529,922	\$ 3,700,178	5%

Expenditure Analysis:**Personnel:** Increase due to COLA, step increases and retirement contingency.**Maintenance:** Increase is a net effect of a prior year rollover of repair funds and the addition of in-car camera software maintenance.**Supplies:** Increase due to computer replacements.**Revenue Analysis:**

Projected revenue is listed under Administration division.

2026-2027 Budget**Department: 041 Police****Division: 048 Radio Communications****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Maintenance</u>						
50100.001	Mtc Buildings	\$ 19,434	\$ 23,946	\$ 26,296	\$ 27,342	4%
50100.010	Mtc Grounds	5,209	6,050	5,223	6,065	16%
50100.015	Mtc Misc Repairs	24,495	20,591	53,480	38,480	-28%
50100.017	Mtc Repairs - Radio Equipment	150,100	151,213	170,091	176,343	4%
50100.034	Mtc Weather Sirens	0	0	14,400	0	-100%
Total Maintenance		199,237	201,800	269,490	248,230	-8%
<u>Supplies</u>						
50110.008	Supplies Radio Replacement	300	0	300	300	0%
50125	Non-Capitalized Equipment	1,343	1,173	2,100	3,150	50%
50127	Postage	0	0	350	350	0%
Total Supplies		1,643	1,173	2,750	3,800	38%
<u>Utilities</u>						
50140.001	Utilities OMU	1,465	1,466	1,800	1,900	6%
50140.003	Utilities Communications	(5,513)	0	0	0	0%
Total Utilities		(4,047)	1,466	1,800	1,900	6%
<u>Other</u>						
50251	Insurance	559	590	679	803	18%
50310	Safety Costs	173	154	175	175	0%
Total Other		732	744	854	978	15%
<u>Capital</u>						
51000.005	Capital Equipment	72,379	150,289	104,721	113,700	9%
Total Capital		72,379	150,289	104,721	113,700	9%
Total Expense		\$ 269,945	\$ 355,473	\$ 379,615	\$ 368,608	-3%

Expenditure Analysis:**Maintenance:** Decrease due to a reduced repairs budget and replacement of a weather siren prior year.**Capital:** Increase in capital equipment for the weather siren upgrade.**Revenue Analysis:**

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

2026-2027 Budget

DEPARTMENT: 041 Police

Division: 047 Central Dispatch

Fund: 005 Central Dispatch Fund

Function

This program provides 24-hour a day, 365 days a year in 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 68% City and 32% Daviess County Fiscal Court.

2025-2026 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. Successfully achieved reaccreditation with the Kentucky Chief of Police Accreditation Standards Program for the third consecutive time.
5. Implemented AI (Artificial Intelligence) to assist the fire Telecommunicator with inbound radio communications.
6. Continued work with the OFD and DCFD in developing a medical response system to improve ambulance and fire response notification.

2026 -2027 Goals & Objectives (G & O)

1. Fully integrate the 800 MHz system with the 700 MHz radio system, including encryption.
2. Adopt next-generation AI technology for quality assurance reviews and real-time transcription.
3. Install two new emergency sirens to replace aging units and upgrade three existing sirens to encrypted 800 MHz capability.
4. Continue enhancing customer relations.
5. Maintain certification as a Kentucky Chief of Police Standards-Certified 911 Center.
6. Further improve next-generation 911 mapping capabilities.
7. Expand training opportunities for supervisors and frontline telecommunicators.
8. Increase participation in 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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
1-7	* Calls handled	234,569	162,291	185,000	185,000	First Class Public Safety Strengthen & Enhance Neighborhoods Improve Transparency & Communication
1-4, 7	LINK and NCIC transactions	1,339,411	1,503,232	1,600,000	1,600,000	First Class Public Safety Strengthen & Enhance Neighborhoods Improve Transparency & Communication
1-7	CAD entries including Central Dispatch Processed	97,113	104,556	105,000	105,000	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.

2026-2027 Budget
Department: 041 Police
Division: 047 Central Dispatch
Fund: 005 Central Dispatch Fund

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 1,306,990	\$ 1,530,618	\$ 1,628,382	\$ 1,812,591	11%
50001.002	Salaries Non-Full Time	120,159	88,663	204,865	179,964	-12%
50001.004	Salaries Overtime	78,032	30,128	30,000	16,000	-47%
50001.005	Salaries Retirement Contingency	0	0	58,693	0	-100%
50010.001	Benefits Employees Retirement	323,402	316,039	308,749	309,124	0%
50010.002	Benefits Unemployment	4,528	4,961	5,593	6,026	8%
50010.003	Benefits Clothing	4,635	4,796	4,800	4,800	0%
50010.004	Benefits Health Insurance	125,038	182,868	234,048	291,240	24%
50010.005	Benefits Life Insurance	5,533	6,916	7,678	8,716	14%
50010.006	Benefits Social Security Tax	111,062	121,531	142,630	153,655	8%
50010.007	Benefits Workers Compensation	1,729	1,897	2,033	2,238	10%
50010.008	Benefits Other Employee Expense	370	345	500	500	0%
Total Personnel Services		2,081,479	2,288,762	2,627,971	2,784,854	6%
<u>Maintenance</u>						
50100.001	Mtc. Buildings	14,078	12,078	15,717	20,077	28%
50100.015	Mtc Misc Repairs	6,273	6,016	21,148	11,148	-47%
50100.017	Mtc Repairs - Radio Equipment	5,958	3,222	5,944	5,944	0%
50100.030	Mtc Vehicles & Equipment	645	2,396	5,824	2,290	-61%
50100.031	Mtc Hardware	72,410	48,836	71,219	55,470	-22%
50100.032	Mtc Software	400,028	376,088	549,441	1,009,159	84%
Total Maintenance		499,391	448,636	669,293	1,104,088	65%
<u>Supplies</u>						
50110.002	Supplies Cleaning	416	638	1,872	2,000	7%
50110.005	Supplies Office	6,396	7,287	7,000	7,600	9%
50110.007	Supplies Technical	2,051	2,206	2,250	2,500	11%
50110.008	Supplies Radio Replacement	3,600	3,600	3,600	3,600	0%
50122	Dues & Subscriptions	441	847	847	847	0%
50124	Motor Fuel	2,245	1,875	1,900	1,500	-21%
50125	Non-Capitalized Equipment	20,188	10,668	11,567	12,467	8%
50127	Postage	418	460	450	450	0%
50131	Computer Equipment	29,896	31,276	26,080	2,500	-90%
50132	Computer Software	710	0	4,800	3,750	-22%
Total Supplies		66,360	58,857	60,366	37,214	-38%
<u>Utilities</u>						
50140.001	Utilities OMU	1,663	1,757	2,000	2,200	10%
50140.003	Utilities Communications	105,933	106,176	141,595	141,595	0%
Total Utilities		107,596	107,933	143,595	143,795	0%
<u>Other</u>						
50226	IT Services	208,527	205,164	239,180	310,553	30%
50251	Insurance	12,127	10,948	12,507	14,086	13%
50290	Professional/Technical Services	0	4,200	48,650	4,000	-92%
50300	Recruitment	16,723	6,283	13,171	13,171	0%
50302	Lease	104,650	104,650	105,380	105,380	0%
50310	Safety Costs	660	124	660	660	0%
50323	Training Costs	15,920	21,845	19,751	19,251	-3%
50434	COVID-19 Expenses	1,490	386	600	600	0%
Total Other		360,096	353,600	439,899	467,701	6%

2026-2027 Budget**Department: 041 Police****Division: 047 Central Dispatch****Fund: 005 Central Dispatch Fund**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Capital

51000.005	Capital Equipment	\$ 81,082	\$ 63,053	\$ 39,616	\$ 39,616	0%
51000.013	Capital Software	129,632	(64,816)	0	0	0%
51000.003	Capital Replacement Plan	21,224	24,177	28,599	34,507	21%
Total Capital		231,938	22,414	68,215	74,123	9%

Year End Surplus Payout

55002.001	City of Owensboro	0	159,757	0	0	0%
55002.002	Daviess County Fiscal Court	4,553	59,088	0	0	0%

Total Expense		\$ 3,351,414	\$ 3,499,047	\$ 4,009,339	\$ 4,611,775	15%
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Expenditure Analysis:**Personnel:** Increase due to COLA, step increases and higher health insurance.**Maintenance:** Increase for server upgrade and server software maintenance.**Supplies:** Decrease due to timing of computer replacements.**Other:** Decrease due to server migration services in prior year.**Revenue Analysis:**

Budgeted \$465,000 of revenue from 911 fees.

2026-2027 Budget

Department: 041 Police

Division: 000 Non-Departmental

Fund: 005 Central Dispatch Fund

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40106	County Contribution 911 Dispatch	\$ 964,759	\$ 1,104,344	\$ 1,213,377	\$ 1,461,010	20%
40109	DCPS Contribution	36,093	37,183	39,537	46,118	17%
40170	Interest on Investments	85,437	106,703	0	0	0%
Total		1,086,289	1,248,230	1,252,914	1,507,128	20%
41300.001	Transfers From General Fund	2,608,422	2,687,238	2,700,742	3,104,647	15%
Total Revenue		\$ 3,694,711	\$ 3,935,468	\$ 3,953,656	\$ 4,611,775	17%

2026-2027 Budget**Department: 041 Police Summary****Fund: 201 Police Secondary Employment Fund****Program Description**

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

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
41060	Miscellaneous Revenue	\$ 275,868	\$ 248,861	\$ 331,500	\$ 331,500	0%
Total Revenue		\$ 275,868	\$ 248,861	\$ 331,500	\$ 331,500	0%

Expense

50001.001	Salaries Full Time	\$ 365	\$ 433	\$ 0	\$ 0	0%
50001.004	Salaries Overtime	193,722	168,411	231,823	237,845	3%
50010.001	Benefits Employees Retirement	84,607	65,352	80,988	80,165	-1%
50010.002	Benefits Unemployment	584	509	700	717	2%
50010.006	Benefits Social Security Tax	2,639	2,317	7,119	8,118	14%
50350	Bad Debt Expense	3,925	0	0	0	0%
Total Expense		\$ 285,841	\$ 237,022	\$ 320,630	\$ 326,845	2%

2026-2027 Budget**Department: 041 Police****Divisions 041, 042, 043****Fund: 201 Police Secondary Employment Fund****Program Description**

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

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Division 000 Non-Departmental						
50350	Bad Debt Expense	\$ 3,925	\$ 0	\$ 0	\$ 0	0%
Division 041 Patrol						
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 365	\$ 433	\$ 0	\$ 0	0%
50001.004	Salaries Overtime	89,880	73,941	102,002	173,627	70%
50010.001	Benefits Employees Retirement	39,291	28,734	35,635	58,520	64%
50010.002	Benefits Unemployment	271	223	308	523	70%
50010.006	Benefits Social Security Tax	1,220	1,013	3,132	5,926	89%
Total Personnel Services		\$ 131,028	\$ 104,345	\$ 141,077	\$ 238,596	69%
Division 042 Investigation						
<u>Personnel Services</u>						
50001.004	Salaries Overtime	\$ 61,480	\$ 63,968	\$ 81,138	\$ 9,514	-88%
50010.001	Benefits Employees Retirement	26,758	24,798	28,346	3,207	-89%
50010.002	Benefits Unemployment	185	194	245	29	-88%
50010.006	Benefits Social Security Tax	838	882	2,492	325	-87%
Total Personnel Services		\$ 89,261	\$ 89,842	\$ 112,221	\$ 13,075	-88%
Division 043 Support Services						
<u>Personnel Services</u>						
50001.004	Salaries Overtime	\$ 42,362	\$ 30,501	\$ 48,683	\$ 54,704	12%
50010.001	Benefits Employees Retirement	18,558	11,820	17,007	18,438	8%
50010.002	Benefits Unemployment	128	92	147	165	12%
50010.006	Benefits Social Security Tax	580	422	1,495	1,867	25%
Total Personnel Services		\$ 61,627	\$ 42,835	\$ 67,332	\$ 75,174	12%

Expenditure Analysis:

Personnel: Fluctuation based on current needs and historical costs.

2026-2027 Budget**Department: 041 Police****Division: 001 Administration****Fund: 202 Property Recovery Fund****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 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40120	Federal Grants	\$ 5,410	\$ 6,065	\$ 0	\$ 5,000	100%
40170	Interest on Investments	6,745	6,523	3,000	5,000	67%
41072	Restitution	715	201	1,000	500	-50%
41200	Auction Proceeds	0	584	2,000	500	-75%
Total Revenue		\$ 12,869	\$ 13,373	\$ 6,000	\$ 11,000	83%

Expense

50110.007	Technical Supplies	\$ 9,349	\$ 29,564	\$ 27,359	\$ 18,200	-33%
50125	Non-Capitalized Equipment	5,575	7,262	0	0	0%
Total Expense		\$ 14,924	\$ 36,825	\$ 27,359	\$ 18,200	-33%

2026-2076 Budget**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 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40170	Interest on Investments	\$ 17,821	\$ 13,425	\$ 8,000	\$ 9,000	13%
41072	Restitution	106,519	33,768	40,000	34,000	-15%
41200	Auction Proceeds	0	0	0	500	100%
41201	Sale of Capital Assets	3,112	40	0	500	100%
Total Revenue		\$ 127,452	\$ 47,233	\$ 48,000	\$ 44,000	-8%

Expense

50001.004	Salaries Overtime	\$ 0	\$ 0	\$ 1,500	\$ 2,500	67%
50100.015	Mtc Misc Repairs	10,668	8,031	14,000	630	-96%
50110.002	Supplies Cleaning	0	0	100	100	0%
50110.007	Supplies Technical	2,790	2,830	3,850	5,900	53%
50122	Dues & Subscriptions	450	709	925	925	0%
50125	Non-Capitalized Equipment	16,860	37,096	4,970	5,425	9%
50127	Postage	0	0	25	25	0%
50140.003	Utilities Communications	1,724	1,451	4,428	4,428	0%
50270	Miscellaneous Expense	6,955	3,763	30,000	30,000	0%
50290	Professional/Technical Services	0	9,660	7,536	8,536	13%
50323	Training Costs	38,125	34,217	30,500	17,936	-41%
50325	Travel	0	0	900	900	0%
51000.005	Capital Equipment	66,022	0	0	0	0%
Total		143,594	97,757	98,734	77,305	-22%
55010	Transfer To Grant Fund	998	0	25,000	25,000	0%
Total Expense		\$ 144,592	\$ 97,757	\$ 123,734	\$ 102,305	-17%

2026-2027 Budget**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 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40170	Interest on Investments	\$ 7,064	\$ 11,286	\$ 6,000	\$ 10,000	67%
41072	Restitution	87,482	54,649	10,000	10,000	0%
Total Revenue		\$ 94,546	\$ 65,935	\$ 16,000	\$ 20,000	25%

Expense

50100.015	Mtc Misc Repairs	\$ 0	\$ 705	\$ 1,500	\$ 14,370	858%
50110.007	Supplies Technical	1,506	3,126	1,515	0	-100%
50125	Non-Capitalized Equipment	0	0	0	23,272	100%
50290	Professional/Technical Services	5,414	0	0	0	0%
50323	Training Costs	13,785	1,478	30,905	40,790	32%
51000.005	Capital Equipment	0	0	9,000	0	-100%
Total Expense		\$ 20,705	\$ 5,309	\$ 42,920	\$ 78,432	83%

2026-2027 Budget**Department: 041 Police****Division: 001 Administration****Fund: 205 Camp KOPS Fund****Program Description**

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

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40170	Interest on Investments	\$ 77	\$ 12	\$ 0	\$ 0	0%
40902	Gifts/Donations	0	0	5,400	0	-100%
41300.206	Transfers From Dare	0	3,000	0	4,000	100%
Total Revenue		\$ 77	\$ 3,012	\$ 5,400	\$ 4,000	-26%

Expense

50270	Miscellaneous Expense	\$ 2,076	\$ 3,184	\$ 5,400	\$ 5,400	0%
Total Expense		\$ 2,076	\$ 3,184	\$ 5,400	\$ 5,400	0%

2026-2027 Budget**Department: 041 Police****Division: 001 Administration****Fund: 206 Police DARE Fund****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 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40170	Interest on Investments	\$ 4,545	\$ 5,423	\$ 3,000	\$ 3,000	0%
40902	Gifts/Donations	30,738	32,231	20,000	25,000	25%
Total Revenue		\$ 35,283	\$ 37,654	\$ 23,000	\$ 28,000	22%

Expense

50270	Miscellaneous Expense	\$ 12,224	\$ 6,167	\$ 15,286	\$ 16,451	8%
50323	Training Costs	1,048	2,597	3,741	3,561	-5%
51000.015	Capital Vehicles	0	0	0	55,810	100%
55000.205	Transfer to Camp KOPS	0	3,000	0	4,000	100%
55000.207	Transfer to Explorer Troop	0	0	0	500	100%
Total Expense		\$ 13,272	\$ 11,764	\$ 19,027	\$ 80,322	322%

2026-2027 Budget**Department: 041 Police****Division: 001 Administration****Fund: 207 Police Explorer Fund****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 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40170	Interest on Investments	\$ 11	\$ 12	\$ 0	\$ 0	0%
41300.206	Transfers From Dare	0	0	0	500	100%
Total Revenue		\$ 11	\$ 12	\$ 0	\$ 500	100%

Expense

50125	Miscellaneous Expense	\$ 0	\$ 0	\$ 0	\$ 3,590	100%
Total Expense		\$ 0	\$ 0	\$ 0	\$ 3,590	100%

2026-2027 Budget**Department: 041 Police****Division: 001 Administration****Fund: 208 Juvenile Diversion Fund****Program D 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 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40170	Interest on Investments	\$ 1,234	\$ 1,137	\$ 750	\$ 0	-100%
41060.000	Miscellaneous Revenue	4,111	0	6,200	0	-100%
Total Revenue		\$ 5,345	\$ 1,137	\$ 6,950	\$ 0	-100%

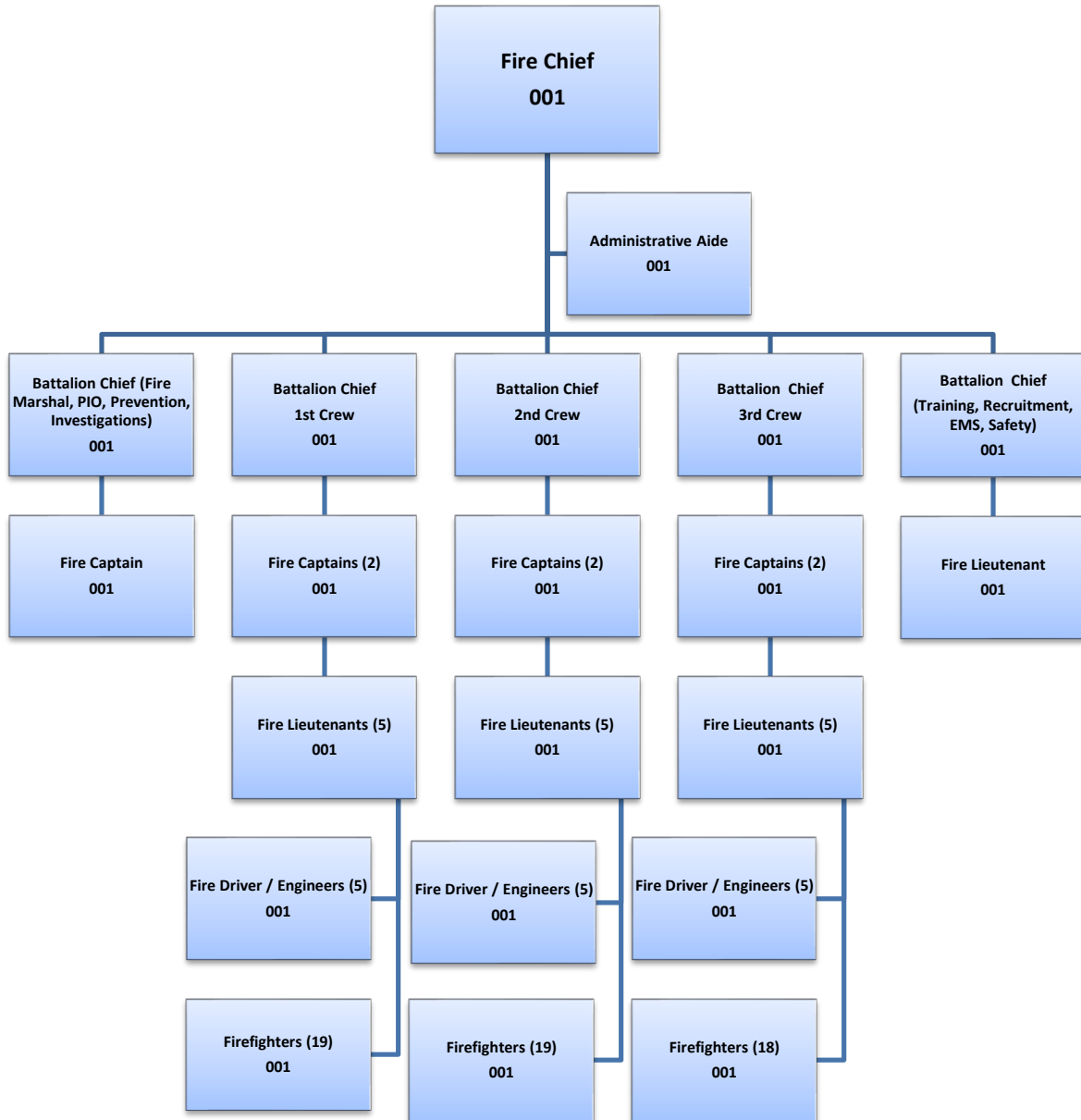
Expense

50125	Non-Capitalized Equipment	\$ 0	\$ 0	\$ 28,662	\$ 0	-100%
50270	Miscellaneous Expense	2,076	1,759	0	0	0%
Total Expense		\$ 2,076	\$ 1,759	\$ 28,662	\$ 0	-100%



FIRE

General Fund (001)



FUND.DEPARTMENT.	001.042.
DIVISION	001
FULL TIME (FT):	101
TOTAL	101
<i>Structure Subject to Change FY 26-27</i>	

2026-2027 Budget

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.

2025-2026 Accomplishments

1. Achieved accreditation through the Center for Public Safety Excellence.
2. Educated additional personnel to Paramedic level certification to expand Advanced Life Support Program from three stations to all five fire stations.
3. Improved health and wellness initiatives with upgrades to physical fitness equipment.
4. Accelerated the firefighting PPE replacement schedule to provide a second set of gear to all hazardous members, equipping nearly all members to facilitate safe decontamination procedures.
5. Improved our capabilities with additional certified training in Rapid Intervention Team skills.
6. Enhanced the effort of our Fire Prevention Division with new public education material and updated supplies and equipment for fire investigations.

2026-2027 Goals & Objectives (G & O)

1. Partner with Center for Public Safety Excellence to develop new Strategic Plan for 2027 to 2032.
2. Conduct a late 2026 recruitment class to achieve full staffing levels.
3. Enhance the Fire Investigations Program with new software, evidence collections tools and techniques, and implementation of Shift Investigators.
4. Enhance Vehicle Extrication response to overturned vehicles by adding battery operated struts to our rescue equipment cache.
5. Integrate underwater drone technology into our Ohio River response to improve collaboration with mutual aid partners who provide dive services to our jurisdiction.
6. Provide safety planning and emergency response preparedness for 2026 Owensboro Air Show.

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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
1 & 6	Total number of calls	6,167	7,439	7,800	8,000	First Class Public Safety
2,4,6	Response Time Average	3.10	3.38	3.53	3.45	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

2026-2027 Budget
Department: 042 Fire
Division: 001 Administration
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 4,724,379	\$ 4,953,944	\$ 5,142,070	\$ 5,203,256	1%
50001.004	Salaries Overtime	1,416,888	1,217,024	1,422,200	1,494,885	5%
50001.006	Salaries Scheduled Overtime	2,014,185	2,145,835	2,558,489	2,638,959	3%
50001.005	Salaries Retirement Contingency	0	0	0	72,972	100%
50010.001	Benefits Employees Retirement	3,373,144	3,114,523	3,237,730	3,219,070	-1%
50010.002	Benefits Unemployment	23,369	23,781	27,290	27,924	2%
50010.003	Benefits Clothing	69,003	80,518	93,142	96,580	4%
50010.004	Benefits Health Insurance	1,045,045	1,216,868	1,371,336	1,478,484	8%
50010.005	Benefits Life Insurance	29,247	32,458	36,578	37,700	3%
50010.006	Benefits Social Security Tax	129,473	133,264	134,456	139,276	4%
50010.007	Benefits Workers Compensation	220,883	224,960	267,898	266,991	0%
50010.008	Benefits Other Employee Expense	9,786	11,292	25,710	12,050	-53%
Total Personnel Services		13,055,402	13,154,465	14,316,899	14,688,147	3%
<u>Maintenance</u>						
50100.001	Mtc Buildings	117,901	120,138	136,742	162,546	19%
50100.010	Mtc Grounds	27,685	32,367	34,875	37,541	8%
50100.015	Mtc Misc Repairs	11,154	29,513	37,997	38,800	2%
50100.017	Mtc Repairs - Radio Equipment	13,572	13,659	13,659	13,659	0%
50100.030	Mtc Vehicles & Equipment	222,184	208,858	250,586	289,780	16%
50100.032	Mtc Software	58,230	64,602	78,380	78,668	0%
Total Maintenance		450,726	469,137	552,239	620,994	12%
<u>Supplies</u>						
50110.002	Supplies Cleaning	23,321	25,180	26,250	27,563	5%
50110.004	Supplies EMS	36,517	50,254	58,125	50,320	-13%
50110.005	Supplies Office	6,095	6,951	7,650	7,615	0%
50110.007	Supplies Technical	45,796	48,281	63,452	79,685	26%
50110.008	Supplies Radio Replacement	46,800	47,100	59,100	47,100	-20%
50122	Dues & Subscriptions	18,828	13,353	23,770	24,365	3%
50124	Motor Fuel	68,910	69,068	85,000	80,000	-6%
50125	Non-Capitalized Equipment	293,726	247,641	331,650	339,390	2%
50127	Postage	240	277	932	932	0%
50129	Small Tools	677	676	700	800	14%
50131	Computer Equipment	27,986	29,299	36,400	33,500	-8%
50132	Computer Software	0	0	450	15,750	3400%
Total Supplies		568,895	538,081	693,479	707,020	2%
<u>Utilities</u>						
50140.001	Utilities OMU	29,228	37,159	36,000	56,000	56%
50140.002	Utilities Non-City	15,336	19,406	26,400	27,000	2%
50140.003	Utilities Communications	12,633	14,757	22,278	25,158	13%
50140.004	Utilities Fire Hydrants	215,497	230,500	240,000	252,000	5%
50140.007	Utilities Sewer	10,867	12,834	15,500	16,500	6%
Total Utilities		283,562	314,656	340,178	376,658	11%

2026-2027 Budget**Department: 042 Fire****Division: 001 Administration****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Other</u>						
50251	Insurance	\$ 40,803	\$ 51,952	\$ 49,261	\$ 68,503	39%
50290	Professional/Technical Services	51,772	43,393	68,721	77,000	12%
50310	Safety Costs	28,146	34,663	68,629	71,105	4%
50323	Training Costs	72,564	119,991	202,090	179,075	-11%
Total Other		193,284	249,999	388,701	395,683	2%
<u>Capital</u>						
51000.005	Capital Equipment	126,473	137,265	230,750	184,538	-20%
51000.003	Capital Replacement Plan	839,533	1,025,915	954,065	1,077,810	13%
Total Capital		966,006	1,163,180	1,184,815	1,262,348	7%
Total Expense		\$ 15,517,874	\$ 15,889,518	\$ 17,476,311	\$ 18,050,850	3%

Expenditure Analysis:**Personnel:** Increase due to COLA, step increases, higher health insurance and retirement contingency.**Maintenance:** Increase in building and vehicle maintenance costs based on actual usage.**Utilities:** Increased budget based on actual usage and cost.**Capital:** Increase in replacement plan costs for fire trucks and equipment.**Revenue Analysis:**

No revenue is generated by department.

2026-2027 Budget**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 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
41060	Miscellaneous Revenue	\$ 14,948	\$ 4,890	\$ 12,000	\$ 6,000	-50%
Total Revenue		\$ 14,948	\$ 4,890	\$ 12,000	\$ 6,000	-50%

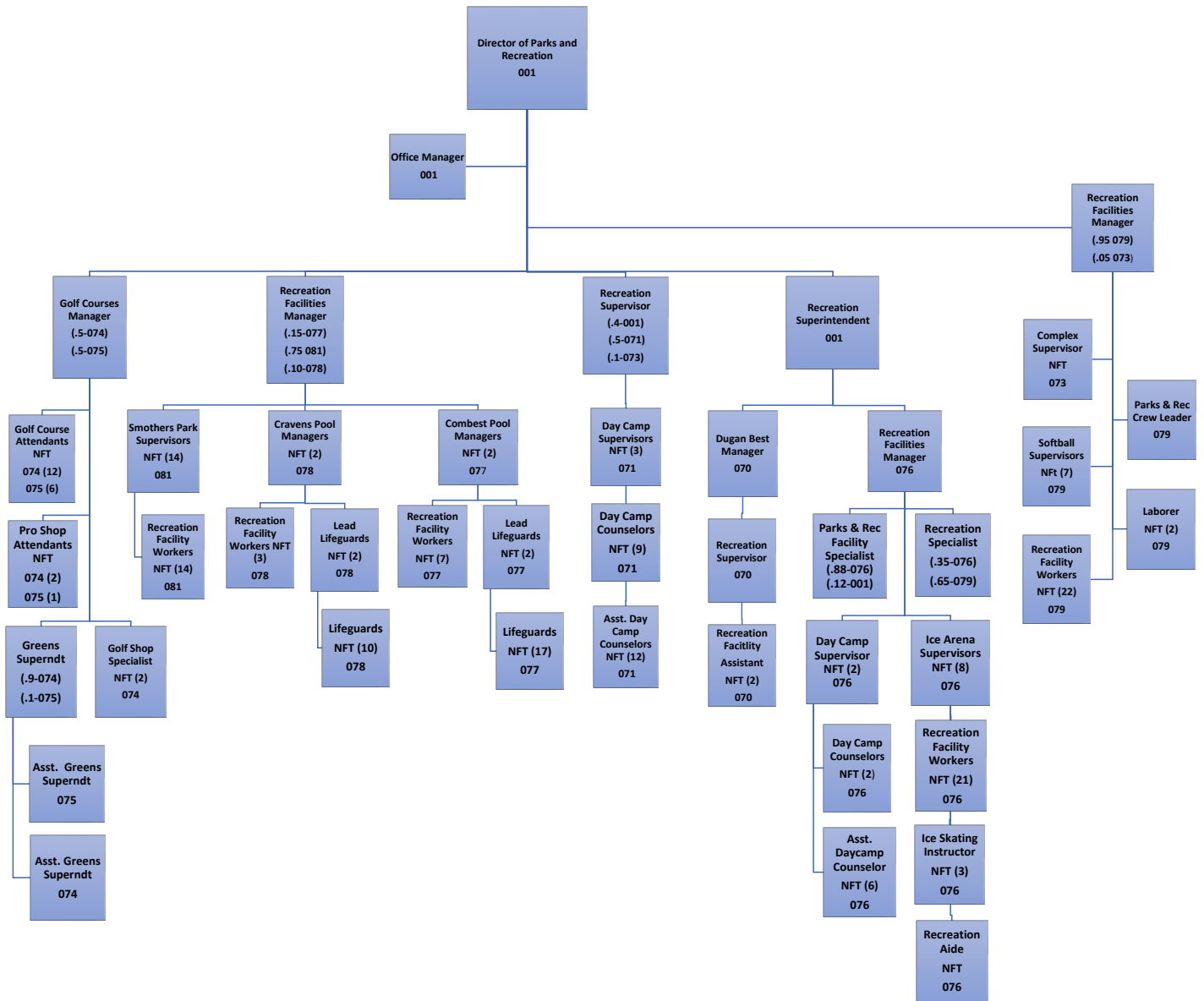
Expense

50001.004	Salaries Overtime	\$ 10,036	\$ 3,284	\$ 8,600	\$ 2,831	-67%
50010.001	Benefits Employees Retirement	4,391	1,271	3,000	1,852	-38%
50010.002	Benefits Unemployment	30	10	50	703	1306%
50010.006	Benefits Social Security Tax	149	51	350	88	-75%
Total Expense		\$ 14,606	\$ 4,616	\$ 12,000	\$ 5,474	-54%



PARKS AND RECREATION

001.070 / 403.070



DIVISIONS	001	070	071	073	074	075	076	077	078	079	081	TOTAL
FT:	3.4	2	0.5	0.22	2.4	1.6	2.23	0.15	0.1	2.65	0.75	16
NFT:	0	2	24	1	16	7	43	28	17	31	28	197
TOTALS	3.4	4	24.5	1.22	18.4	8.6	45.23	28.15	17.1	33.65	28.75	213
Structure Subject to Change FY 26-27												

2026-2027 Budget
Department: 070 Parks General Fund Summary
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 546,724	\$ 566,126	\$ 603,236	\$ 585,719	-3%
50001.002	Salaries Non-Full Time	274,034	254,830	305,789	310,682	2%
50001.003	Salaries Outside Agency	6,443	36	0	0	0%
50001.004	Salaries Overtime	7,649	8,017	6,565	8,050	23%
50001.005	Salaries Retirement Contingency	0	0	31,404	62,790	100%
50010.001	Benefits Employees Retirement	178,677	124,147	125,148	109,832	-12%
50010.002	Benefits Unemployment	2,493	2,495	2,802	2,769	-1%
50010.003	Benefits Clothing	2,115	1,792	2,698	3,460	28%
50010.004	Benefits Health Insurance	80,230	85,973	114,816	90,712	-21%
50010.005	Benefits Life Insurance	2,450	2,588	2,864	2,810	-2%
50010.006	Benefits Social Security Tax	60,884	60,842	70,042	69,190	-1%
50010.007	Benefits Workers Compensation	15,389	15,094	18,477	17,557	-5%
50010.008	Benefits Other Employee Expense	290	516	794	794	0%
Total Personnel Services		1,177,378	1,122,459	1,284,635	1,264,365	-2%
<u>Maintenance</u>						
50100.001	Mtc Buildings	567,536	621,287	979,679	714,378	-27%
50100.008	Mtc Furniture & Fixtures	692	415	1,828	1,330	-27%
50100.010	Mtc Grounds	1,481,855	1,540,482	1,585,209	1,701,024	7%
50100.015	Mtc Misc Repairs	4,837	4,251	3,750	3,750	0%
50100.017	Mtc Repairs Radio Equipment	1,274	609	609	609	0%
50100.030	Mtc Vehicles & Equipment	220	829	503	711	41%
50100.032	Mtc Software	13,228	12,600	15,006	26,218	75%
Total Maintenance		2,069,642	2,180,472	2,586,584	2,448,020	-5%
<u>Supplies</u>						
50110.002	Supplies Cleaning	3,582	2,578	3,915	4,134	6%
50110.003	Supplies Concessions	18,099	17,368	17,033	15,766	-7%
50110.005	Supplies Office	3,785	4,097	4,795	5,057	5%
50110.006	Supplies Merchandise	0	0	500	1,010	102%
50110.007	Supplies Technical	31,922	36,773	43,432	45,225	4%
50110.010	Supplies Radio Replacement	2,100	2,100	2,270	2,275	0%
50122	Dues & Subscriptions	6,180	7,010	17,347	17,890	3%
50125	Non-Capitalized Equipment	8,135	12,275	33,448	14,348	-57%
50127	Postage	275	219	361	346	-4%
50131	Computer Equipment	2,713	6,948	4,000	3,300	-18%
Total Supplies		76,790	89,368	127,101	109,351	-14%
<u>Utilities</u>						
50140.001	Utilities OMU	135,255	139,560	160,000	174,000	9%
50140.002	Utilities Non-City	46,556	56,321	63,600	68,100	7%
50140.003	Utilities Communications	2,700	2,702	2,206	1,992	-10%
50140.007	Utilities Sewer	59,366	62,954	57,300	80,700	41%
Total Utilities		243,876	261,537	283,106	324,792	15%

2026-2027 Budget

Department: 070 Parks General Fund Summary

Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Other						
50200	Advertising	\$ 20,595	\$ 25,111	\$ 39,092	\$ 35,934	-8%
50222	Contractual Services	35,800	61,276	136,652	63,240	-54%
50251	Insurance	33,572	38,336	41,589	55,996	35%
50270	Miscellaneous Expense	912	378	0	0	0%
50290	Professional/Technical Services	81,800	40,804	47,551	47,932	1%
50301	Rents & Storage	0	504	1,300	1,230	-5%
50310	Safety Costs	1,591	2,698	3,241	5,121	58%
50323	Training Costs	3,135	4,719	6,350	14,955	136%
50325	Travel	750	349	3,201	2,912	-9%
50350	Bad Debt Expense	(66)	0	0	0	0%
Total Other		178,090	174,175	278,976	227,320	-19%
Capital						
51000.003	Capital Replacement Plan	702,021	964,993	807,406	777,669	-4%
51000.008	Capital Land Improvements	0	0	4,233	379,000	8853%
Total Capital		702,021	964,993	811,639	1,156,669	43%
Total Expense		\$ 4,447,797	\$ 4,793,005	\$ 5,372,041	\$ 5,530,517	3%

2026-2027 Budget

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.

2025-2026 Accomplishments

1. Implemented the Urban Community Forestry Grant to inventory and assess trees at ten park locations, providing the data needed to establish park tree and canopy policies that protect Owensboro's urban forest for future generations.
2. Repurposed Dugan Best Tennis Courts.
3. Completed improvements to Thompson Berry Park and Soccer Complex.
4. Completed Rudy Mine Trails restoration work.

2026-2027 Goals & Objectives (G & O)

1. Complete the work for the Urban Community Forestry Grant, plant more than 100 trees in ten park locations, and host two public planting and education events.
2. Replace the playgrounds at Kendall-Perkins Park and Goose Egg Park.
3. Complete construction of the pickleball complex at Ben Hawes Park in partnership with the River City Pickleball Club.

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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
2 & 3	Number of participants in programs and events	188,998	184,345	190,000	195,000	Improve Transparency & Communication Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
2 & 3	Number of recreation programs	205	161	190	196	Improve Transparency & Communication Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
2 & 3	Amount of sponsorship support	\$11,000	\$16,400	\$86,000	\$86,000	Strengthen & Enhance Neighborhoods Sustainable City Government

2026-2027 Budget
Department: 070 Parks
Division: 001 Administration
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 343,287	\$ 360,611	\$ 373,977	\$ 367,608	-2%
50001.002	Salaries Non-Full Time	13,563	3,156	958	1,842	92%
50001.004	Salaries Overtime	1,460	1,907	1,450	1,900	31%
50001.005	Salaries Retirement Contingency	0	0	0	62,790	100%
50010.001	Benefits Employees Retirement	77,746	69,366	69,905	64,405	-8%
50010.002	Benefits Unemployment	1,079	1,101	1,184	1,169	-1%
50010.003	Benefits Clothing	549	549	817	680	-17%
50010.004	Benefits Health Insurance	52,100	55,470	57,342	54,386	-5%
50010.005	Benefits Life Insurance	1,514	1,627	1,766	1,759	0%
50010.006	Benefits Social Security Tax	25,942	26,422	28,793	28,408	-1%
50010.007	Benefits Workers Compensation	5,557	5,747	6,775	6,362	-6%
50010.008	Benefits Other Employee Expense	290	516	794	794	0%
Total Personnel Services		523,087	526,471	543,761	592,103	9%

Maintenance

50100.001	Mtc Buildings	28,515	68,758	33,205	37,166	12%
50100.008	Mtc Furniture & Fixtures	0	0	498	0	-100%
50100.010	Mtc Grounds	4,377	4,322	3,947	4,702	19%
50100.015	Mtc Misc Repairs	4,837	4,126	3,450	3,450	0%
50100.017	Mtc Repairs Radio Equipment	1,274	609	609	609	0%
50100.030	Mtc Vehicles & Equipment	110	706	175	536	206%
50100.032	Mtc Software	11,529	11,520	13,756	24,918	81%
Total Maintenance		50,642	90,040	55,640	71,381	28%

Supplies

50110.002	Supplies Cleaning	1,933	1,421	1,830	1,586	-13%
50110.003	Supplies Concession	0	506	0	0	0%
50110.005	Supplies Office	1,968	2,319	2,811	2,783	-1%
50110.007	Supplies Technical	13,092	18,031	13,839	15,142	9%
50110.010	Supplies Radio Replacement	2,100	2,100	2,100	2,100	0%
50122	Dues & Subscriptions	5,846	6,259	16,772	16,499	-2%
50125	Non-Capitalized Equipment	4,573	10,222	16,240	11,028	-32%
50127	Postage	237	202	215	200	-7%
50131	Computer Equipment	1,395	3,492	2,500	3,300	32%
Total Supplies		31,144	44,554	56,307	52,638	-7%

Utilities

50140.001	Utilities OMU	68,736	79,753	90,000	93,000	3%
50140.002	Utilities Non-City	43,895	53,233	58,800	62,800	7%
50140.003	Utilities Communications	1,980	1,982	1,486	1,272	-14%
50140.007	Utilities Sewer	18,148	18,761	22,500	24,800	10%
Total Utilities		132,759	153,729	172,786	181,872	5%

2026-2027 Budget**Department: 070 Parks****Division: 001 Administration****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Other</u>						
50200	Advertising	\$ 19,787	\$ 25,111	\$ 36,211	\$ 32,961	-9%
50251	Insurance	14,857	18,127	18,419	28,390	54%
50270	Miscellaneous Expense	912	378	0	0	0%
50290	Professional/Technical Services	57,992	4,862	3,000	2,500	-17%
50301	Rents & Storage	0	504	1,300	1,230	-5%
50310	Safety Costs	510	259	568	2,548	349%
50323	Training Costs	3,135	4,407	4,710	10,875	131%
50325	Travel	201	49	2,174	2,174	0%
50350	Bad Debt Expense	(274)	0	0	0	0%
Total Other		97,121	53,697	66,382	80,678	22%
<u>Capital</u>						
51000.003	Capital Replacement Plan	25,947	34,274	27,539	24,705	-10%
Total Capital		25,947	34,274	27,539	24,705	-10%
Total Expense		\$ 860,700	\$ 902,765	\$ 922,415	\$ 1,003,377	9%

Expenditure Analysis:**Personnel:** Increase due to retirement contingency.**Maintenance:** Increase due to the switch of Parks software hosting from the City to RecTrac.**Other:** Increase for higher insurance costs and IBMA Trail School training in support of the Rudy Mines trails.**Revenue Analysis:**

Projected \$23,630 revenue from shelter and gym reservations.

2026-2027 Budget

Department: 070 Parks

Division: 000 Non-Departmental

Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40330.002	Parks Reservation Gym	\$ 2,185	\$ 3,695	\$ 2,970	\$ 3,360	13%
40331.002	Reservation - Tax Exempt Groups	102	0	0	0	0%
40361	Shelter Reservations	16,300	18,296	15,910	18,284	15%
40362	Shelter Reservation - Tax exempt	2,033	1,797	1,859	1,986	7%
Total Revenue		\$ 20,620	\$ 23,788	\$ 20,739	\$ 23,630	14%

2026-2027 Budget**Department: 070 Parks****Division: 002 Maintenance****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Maintenance</u>						
50100.001	Mtc Buildings	\$ 387,852	\$ 396,402	\$ 747,462	\$ 454,461	-39%
50100.010	Mtc Grounds	1,161,026	1,213,971	1,238,216	1,342,404	8%
Total Maintenance		1,548,878	1,610,373	1,985,678	1,796,865	-10%
<u>Other</u>						
50222	Contractual Services	35,800	61,276	136,652	63,240	-54%
Total Other		35,800	61,276	136,652	63,240	-54%
<u>Capital</u>						
51000.003	Capital Replacement Plan	532,275	751,454	605,780	597,355	-1%
51000.008	Capital Land Improvements	0	0	4,233	379,000	8853%
Total Capital		532,275	751,454	610,013	976,355	60%
Total Expense		\$ 2,116,953	\$ 2,423,103	\$ 2,732,343	\$ 2,836,460	4%

Expenditure Analysis:**Maintenance:** Decrease for buildings projects scheduled in the budget year.**Other:** Increase due to project at Rudy Mines trails prior year.**Capital:** Increase for Kendall Perkins tennis court repurposing and Waymond Morris parking lot projects.**Revenue Analysis:**

No revenue is generated by this division.

2026-2027 Budget

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.

2025-2026 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 9,388 youth a place to play.
2. Provided an affordable rental option for citizens with over 400 shelter reservations at Moreland, Legion and Ben Hawes Parks.
3. Began offering senior adult focused programs and activities weekly at Dugan Best Recreation Center.
4. Partnered with Breaking the Cycle Mentorship program to offer education, mentorship and growth opportunities for youth at Dugan Best Recreation Center.
5. Began offering free outdoor fitness and wellness classes at Smothers Park on the riverfront for all ages.

2026-2027 Goals & Objectives (G & O)

1. Collaborate with Healthy Horizons (Nutrition & Wellness Education) and RVBH (Mental Health Programming) at Dugan Best Recreation Center to increase awareness of mental health resources and connect residents by offering programs at the Center.
2. Develop one- or two-day sports programming options for adults.
3. Grow economic impact and event offerings in Owensboro by adding an additional program or event at Rudy Mine Trails

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 Measure	Actual 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
3	Dugan Best Recreation Center visits	13,943	14,160	14,250	14,500	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
3	Day Camp participants	365	335	345	350	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
1	Adult Sports programs/ participants	10/1,431	12/1,685	13/1,850	14/2,000	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods

2026-2027 Budget
Department: 070 Parks
Division: 070 Dugan Best
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 109,489	\$ 102,541	\$ 121,905	\$ 118,300	-3%
50001.002	Salaries Non-Full Time	12,103	18,223	32,881	32,779	0%
50001.003	Salaries Outside Agency	6,443	36	0	0	0%
50001.004	Salaries Overtime	5,200	4,776	3,500	3,800	9%
50010.001	Benefits Employees Retirement	37,784	22,195	26,203	21,282	-19%
50010.002	Benefits Unemployment	382	378	475	465	-2%
50010.003	Benefits Clothing	191	0	383	450	17%
50010.004	Benefits Health Insurance	12,936	12,678	16,560	16,104	-3%
50010.005	Benefits Life Insurance	511	485	593	566	-5%
50010.006	Benefits Social Security Tax	9,254	9,210	12,109	11,848	-2%
50010.007	Benefits Workers Compensation	2,414	2,260	3,435	3,252	-5%
Total Personnel Services		196,707	172,780	218,044	208,846	-4%
<u>Maintenance</u>						
50100.001	Mtc Buildings	54,889	40,620	76,341	48,722	-36%
50100.008	Mtc Furniture & Fixtures	692	415	1,330	1,330	0%
50100.010	Mtc Grounds	3,988	3,597	3,468	3,756	8%
50100.015	Mtc Misc Repairs	0	0	100	100	0%
50100.030	Mtc Vehicles & Equipment	110	123	328	175	-47%
Total Maintenance		59,679	44,755	81,567	54,083	-34%
<u>Supplies</u>						
50110.002	Supplies Cleaning	655	681	815	886	9%
50110.003	Supplies Concessions	2,397	2,924	2,153	2,166	1%
50110.005	Supplies Office	648	645	924	924	0%
50110.007	Supplies Technical	4,825	6,723	4,874	6,116	25%
50122	Dues & Subscriptions	0	0	0	96	100%
50125	Non-Capitalized Equipment	3,562	2,052	17,208	3,320	-81%
50127	Postage	0	0	26	26	0%
50131	Computer Equipment	1,318	1,878	1,500	0	-100%
Total Supplies		13,405	14,903	27,500	13,534	-51%
<u>Utilities</u>						
50140.001	Utilities OMU	4,951	4,212	5,000	6,000	20%
50140.002	Utilities Non-City	2,661	3,088	4,800	5,300	10%
50140.007	Utilities Sewer	526	595	800	900	13%
Total Utilities		8,138	7,894	10,600	12,200	15%
<u>Other</u>						
50200	Advertising	0	0	75	75	0%
50251	Insurance	2,431	2,734	3,010	3,925	30%
50290	Professional/Technical Services	2,829	6,600	740	740	0%
50310	Safety Costs	467	126	77	1,998	2495%
50323	Training Cost	0	0	300	300	0%
50325	Travel	0	0	223	223	0%
Total Other		5,727	9,460	4,425	7,261	64%

2026-2027 Budget**Department: 070 Parks****Division: 070 Dugan Best****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Capital</u>						
51000.003	Capital Replacement Plan	\$ 18,545	\$ 22,188	\$ 19,207	\$ 12,542	-35%
Total Capital		18,545	22,188	19,207	12,542	-35%
Total Expense		\$ 302,201	\$ 271,980	\$ 361,343	\$ 308,466	-15%

Expenditure Analysis:**Maintenance:** Decrease due to fewer maintenance projects scheduled during the budget year.**Supplies:** Decrease due to the purchase of fitness equipment in the prior year.**Other:** Increase for higher insurance costs and purchase of a new Automated External Defibrillator unit.**Revenue Analysis:**

Projected \$10,345 in programming, reservation and vending revenue.

2026-2027 Budget

Department: 070 Parks

Division: 070 Dugan Best

Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40300.004	Reservation Private Parties	\$ 2,751	\$ 2,660	\$ 3,620	\$ 3,620	0%
40301.004	Reservation Tax Exempt Private Parties	100	160	145	160	10%
40460.003	Parks Programs	2,079	960	2,590	2,590	0%
41010	Concessions	75	178	1,200	900	-25%
41030.001	Vending Machines Drinks	1,134	1,296	1,350	1,375	2%
41030.002	Vending Machines Food	1,636	2,292	1,700	1,700	0%
41060	Miscellaneous Revenue	1	(8)	0	0	0%
Total Revenue		\$ 7,776	\$ 7,538	\$ 10,605	\$ 10,345	-2%

2026-2027 Budget**Department: 070 Parks****Division: 071 Youth****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 25,368	\$ 26,543	\$ 31,080	\$ 30,656	-1%
50001.002	Salaries Non-Full Time	95,970	90,223	99,093	102,952	4%
50001.004	Salaries Overtime	952	1,127	1,100	1,500	36%
50010.001	Benefits Employees Retirement	6,039	5,480	5,992	5,605	-6%
50010.002	Benefits Unemployment	367	354	394	405	3%
50010.003	Benefits Clothing	608	455	639	720	13%
50010.004	Benefits Health Insurance	5,311	6,086	7,626	7,380	-3%
50010.005	Benefits Life Insurance	118	128	153	150	-2%
50010.006	Benefits Social Security Tax	9,199	8,805	10,042	10,336	3%
50010.007	Benefits Workers Compensation	2,742	2,651	2,849	2,837	0%
Total Personnel Services		146,675	141,851	158,968	162,541	2%
<u>Maintenance</u>						
50100.015	Mtc Misc Repairs	0	125	0	0	0%
50100.032	Mtc Software	1,699	1,080	1,250	1,300	4%
Total Maintenance		1,699	1,205	1,250	1,300	4%
<u>Supplies</u>						
50110.002	Supplies Cleaning	509	202	745	792	6%
50110.007	Supplies Technical	6,483	5,823	10,646	10,535	-1%
50110.008	Supplies Radio Replacement	0	0	170	175	3%
50122	Dues & Subscriptions	334	750	575	935	63%
50127	Postage	14	0	51	51	0%
Total Supplies		7,339	6,775	12,187	12,488	2%
<u>Other</u>						
50290	Professional/Technical Services	8,887	9,393	14,636	15,427	5%
50310	Safety Costs	314	480	2,381	360	-85%
50323	Training Costs	0	312	1,340	1,340	0%
50325	Travel	0	0	100	100	0%
50350	Bad Debt Expense	208	0	0	0	0%
Total Other		9,409	10,185	18,457	17,227	-7%
Total Expense		\$ 165,121	\$ 160,016	\$ 190,862	\$ 193,556	1%

Expenditure Analysis:**Personnel:** Increase due to higher non-full time salaries.**Other:** Decrease due to purchase of a new Automated External Defibrillator unit prior year.**Revenue Analysis:**

Projected \$197,500 in day camp revenue.

2026-2027 Budget

Department: 070 Parks

Division: 071 Youth

Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40450	Registration Fees	\$ 10,713	\$ 10,764	\$ 10,500	\$ 10,500	0%
40460.005	Parks Summer Day Camp	131,205	147,131	182,095	168,700	-7%
40460.006	Parks Other Day Camp Revenue	16,853	12,552	14,600	18,300	25%
41060	Miscellaneous Revenue	6	0	0	0	0%
Total Revenue		\$ 158,777	\$ 170,447	\$ 207,195	\$ 197,500	-5%

2026-2027 Budget**Department: 070 Parks****Division: 073 Sports****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 3,352	\$ 7,359	\$ 8,566	\$ 11,441	34%
50001.002	Salaries Non-Full Time	7,188	8,851	13,279	13,327	0%
50001.004	Salaries Overtime	0	120	115	450	291%
50010.001	Benefits Employees Retirement	778	1,511	1,616	2,073	28%
50010.002	Benefits Unemployment	32	50	66	76	15%
50010.004	Benefits Health Insurance	676	1,178	1,347	1,772	32%
50010.005	Benefits Life Insurance	15	32	42	57	36%
50010.006	Benefits Social Security Tax	789	1,252	1,680	1,929	15%
50010.007	Benefits Workers Compensation	64	148	477	530	11%
Total Personnel Services		12,894	20,502	27,188	31,655	16%
<u>Supplies</u>						
50110.003	Supplies Concessions	140	758	2,400	1,900	-21%
50110.007	Supplies Technical	2,854	2,036	6,995	5,135	-27%
50127	Postage	1	0	0	0	0%
Total Supplies		2,995	2,794	9,395	7,035	-25%
<u>Other</u>						
50200	Advertising	808	0	983	785	-20%
50290	Professional/Technical Services	11,592	18,790	25,410	26,700	5%
50325	Travel	250	0	364	75	-79%
Total Other		12,650	18,790	26,757	27,560	3%
Total Expense		\$ 28,539	\$ 42,086	\$ 63,340	\$ 66,250	5%

Expenditure Analysis:**Personnel:** Increase due to COLA, step increases and higher health insurance premiums.**Supplies:** Decrease due to removal of USTA programming.**Revenue Analysis:**

Projected \$66,646 in revenue from programming and concessions.

2026-2027 Budget

Department: 070 Parks

Division: 073 Sports

Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40300.004	Reservation Private Parties	\$ 12,533	\$ 11,985	\$ 12,513	\$ 14,245	14%
40452	Leagues	3,546	0	0	1,400	100%
40465.002	Fitness Youth	8,102	20,267	27,420	25,464	-7%
40466.001	Fitness - Tax Exempt Adult	270	0	0	0	0%
40474.001	Tennis Reservations	0	0	2,500	0	-100%
40474.002	Tennis Reservations Tax Exempt	7,996	6,882	7,826	8,299	6%
40474.003	Tennis Tournament	1,850	3,477	2,600	2,868	10%
40474.004	Tennis Tournament Tax Exempt	800	1,081	400	2,536	534%
40475	Volleyball	4,240	4,305	5,280	5,328	1%
40476	Soccer Field Fees Tax Exempt	428	442	400	256	-36%
40478	Soccer Field Fees Taxable	296	77	250	450	80%
40563.001	Tournaments Surcharge	750	0	0	0	0%
40901	Sponsors Donations	0	0	0	2,500	100%
41010	Concessions	4	3,296	4,000	3,300	-18%
41060	Miscellaneous Revenue	0	10	0	0	0%
Total Revenue		\$ 40,814	\$ 51,822	\$ 63,189	\$ 66,646	5%

2026-2027 Budget**Department: 070 Parks****Division: 081 Smothers Park****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 65,228	\$ 69,072	\$ 67,708	\$ 57,714	-15%
50001.002	Salaries Non-Full Time	145,209	134,379	159,578	159,782	0%
50001.004	Salaries Overtime	38	87	400	400	0%
50001.005	Salaries Retirement Contingency	0	0	31,404	0	-100%
50010.001	Benefits Employees Retirement	56,330	25,596	21,432	16,467	-23%
50010.002	Benefits Unemployment	634	613	683	654	-4%
50010.003	Benefits Clothing	767	789	859	1,610	87%
50010.004	Benefits Health Insurance	9,207	10,561	31,941	11,070	-65%
50010.005	Benefits Life Insurance	292	316	310	278	-10%
50010.006	Benefits Social Security Tax	15,700	15,154	17,418	16,669	-4%
50010.007	Benefits Workers Compensation	4,611	4,289	4,941	4,576	-7%
Total Personnel Services		298,015	260,855	336,674	269,220	-20%
<u>Maintenance</u>						
50100.001	Mtc Buildings	96,280	115,507	122,671	174,029	42%
50100.010	Mtc Grounds	312,464	318,592	339,578	350,162	3%
50100.015	Mtc Misc Repairs	0	0	200	200	0%
Total Maintenance		408,744	434,099	462,449	524,391	13%
<u>Supplies</u>						
50110.002	Supplies Cleaning	485	275	525	870	66%
50110.003	Supplies Concessions	15,562	13,180	12,480	11,700	-6%
50110.005	Supplies Office	1,169	1,133	1,060	1,350	27%
50110.006	Supplies Merchandise	0	0	500	1,010	102%
50110.007	Supplies Technical	4,668	4,161	7,078	8,297	17%
50122	Dues & Subscriptions	0	0	0	360	100%
50127	Postage	22	17	69	69	0%
50131	Computer Equipment	0	1,578	0	0	0%
Total Supplies		21,907	20,343	21,712	23,656	9%
<u>Utilities</u>						
50140.001	Utilities OMU	61,568	55,596	65,000	75,000	15%
50140.003	Utilities Communications	720	720	720	720	0%
50140.007	Utilities Sewer	40,692	43,598	34,000	55,000	62%
Total Utilities		102,980	99,914	99,720	130,720	31%
<u>Other</u>						
50200	Advertising	0	0	1,823	2,113	16%
50251	Insurance	16,284	17,475	20,160	23,681	17%
50290	Professional/Technical Services	500	1,160	3,765	2,565	-32%
50310	Safety Costs	300	1,832	215	215	0%
50323	Training	0	0	0	2,440	100%
50325	Travel	300	300	340	340	0%
Total Other		17,383	20,767	26,303	31,354	19%

2026-2027 Budget

Department: 070 Parks

Division: 081 Smothers Park

Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 125,254	\$ 157,077	\$ 154,880	\$ 143,067	-8%
Total Capital		125,254	157,077	154,880	143,067	-8%
Total Expense		\$ 974,282	\$ 993,055	\$ 1,101,738	\$ 1,122,408	2%

Expenditure Analysis:**Personnel:** Decrease due to retirement contingency in prior year.**Maintenance:** Increase in costs for building and grounds maintenance.**Utilities:** Increase due to aligning cost with current year actuals.**Other:** Increase for higher insurance costs and training for a new employee.**Revenue Analysis:**

Projected \$33,158 in reservation and concession revenue.

2026-2027 Budget

Department: 070 Parks

Division: 081 Smothers Park

Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40300.001	Reservation Birthday Parties	\$ 1,909	\$ 1,369	\$ 3,480	\$ 0	-100%
40300.004	Reservation Private Parties	1,115	1,584	3,290	7,610	131%
40460.003	Parks Programs	0	0	1,400	1,400	0%
41010	Concessions	20,108	19,171	25,200	22,200	-12%
41020	Merchandise Sales	162	92	1,000	1,948	95%
41060	Miscellaneous Revenue	6	11	0	0	0%
Total Revenue		\$ 23,301	\$ 22,227	\$ 34,370	\$ 33,158	-4%

2026-2027 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 Merchant Centre Court Tennis Facility.

2025-2026 Accomplishments

1. Enhanced the quality of Ben Hawes Golf Course by improving holes #11 greenside bunker, #11 front of fairway drainage, #13 greenside bunkers, and the ladies tee boxes on hole #1.
2. Special swimming times offered for parents/guardians with children under the age of five at Cravens Pool (Mommy and Me Swim Time) and Preschool aquatics.
3. Supported the community by co-hosting 29 outings with area non-profits, businesses and school organizations at Ben Hawes Golf Course, generating over 2,670 rounds of play.
4. Utilized parks facilities at Jack C. Fisher Complex, Owensboro Tennis Complex, Merchant 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 \$16.9 million.

2026-2027 Goals & Objectives (G & O)

1. Enhance the quality of Ben Hawes Golf Course by improving holes #8 left rough drainage, #15 left greenside bunker and the ladies tee box on hole #12.
2. Utilize parks facilities and programs to serve our citizens and impact the local economy by \$15 million.
3. Enhance the quality of Hillcrest Golf Course by improving the ladies and senior tee boxes on hole #8.
4. Host a collegiate hockey event at the Edge Ice Center.

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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
1-2	Ben Hawes Golf Course - Number of golf rounds	34,426	35,484	37,300	37,500	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
3	Hillcrest Golf Course Number of golf rounds	24,336	22,916	26,124	26,750	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
2	Pools - Session Attendees	12,267	14,739	14,800	15,250	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
4	Edge Ice Center	34,442	39,910	39,950	40,000	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
2	Owensboro Softball Complex - Number of League Teams	53	72	68	72	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods

2026-2027 Budget
Department: 070 Parks Recreational Summary
Fund: 403 Recreational

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 583,438	\$ 565,973	\$ 585,626	\$ 600,662	3%
50001.002	Salaries Non-Full Time	670,044	711,080	737,178	778,115	6%
50001.003	Salaries Outside Agency	178,360	208,228	187,679	199,393	6%
50001.004	Salaries Overtime	26,941	30,472	29,300	29,250	0%
50001.005	Salaries Retirement Contingency	0	0	10,468	21,067	101%
50010.001	Benefits Employees Retirement	140,996	129,982	123,430	119,169	-3%
50010.002	Benefits Unemployment	3,707	3,895	3,961	4,139	4%
50010.003	Benefits Clothing	4,958	5,474	7,826	9,397	20%
50010.004	Benefits Health Insurance	58,801	64,793	76,791	91,749	19%
50010.005	Benefits Life Insurance	2,404	2,543	2,564	2,849	11%
50010.006	Benefits Social Security Tax	91,614	96,343	101,010	105,524	4%
50010.007	Benefits Workers Compensation	18,445	19,753	29,174	29,542	1%
50010.008	Benefits Other Employee Expense	0	372	420	580	38%
Total Personnel Services		1,779,707	1,838,908	1,895,427	1,991,436	5%

Maintenance

50100.001	Mtc Buildings	226,165	224,362	250,584	235,003	-6%
50100.010	Mtc Grounds	22,398	31,716	30,325	43,224	43%
50100.015	Mtc Misc Repairs	9,902	3,122	4,950	13,750	178%
50100.029	Mtc Vehicle Wash	103	107	78	96	23%
50100.030	Mtc Vehicles & Equipment	111,353	95,056	123,258	78,493	-36%
50100.032	Mtc Software	9,766	7,459	12,525	12,350	-1%
Total Maintenance		379,687	361,823	421,720	382,916	-9%

Supplies

50110.001	Supplies Agricultural	101,743	114,275	129,044	126,740	-2%
50110.002	Supplies Cleaning	14,870	15,970	17,143	19,459	14%
50110.003	Supplies Concessions	212,685	201,634	214,916	215,111	0%
50110.005	Supplies Office	4,506	5,974	7,369	7,459	1%
50110.006	Supplies Merchandise	64,434	72,632	66,988	77,321	15%
50110.007	Supplies Technical	55,604	76,468	76,476	82,862	8%
50122	Dues & Subscriptions	3,311	5,405	5,195	8,799	69%
50124	Motor Fuel	45,995	40,613	60,500	47,000	-22%
50125	Non-Capitalized Equipment	20,133	29,774	40,755	53,911	32%
50127	Postage	170	79	583	475	-19%
50129	Small Tools	864	930	1,354	1,527	13%
50131	Computer Equipment	3,180	6,195	8,500	6,600	-22%
Total Supplies		527,494	569,949	628,823	647,264	3%

2026-2027 Budget

Department: 070 Parks Recreational Summary

Fund: 403 Recreational

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Utilities						
50140.001	Utilities OMU	\$ 128,242	\$ 134,768	\$ 154,500	\$ 159,200	3%
50140.002	Utilities Non-City	69,582	74,765	99,600	99,900	0%
50140.003	Utilities Communications	9,747	10,358	10,500	11,328	8%
50140.007	Utilities Sewer	15,826	20,835	26,000	27,500	6%
Total Utilities		223,397	240,725	290,600	297,928	3%
Other						
50200	Advertising	31,867	33,072	49,039	54,199	11%
50222	Contractual Services	15,861	10,934	17,741	17,741	0%
50251	Insurance	37,411	37,212	43,749	52,880	21%
50290	Professional/Technical Services	18,286	35,140	50,545	50,036	-1%
50301	Rents & Storage	81,572	126,369	159,323	168,423	6%
50303	Lease Expense - Scooters	309	0	605	0	-100%
50310	Safety Costs	2,561	5,190	6,656	6,496	-2%
50323	Training Costs	7,913	4,593	15,181	16,782	11%
50325	Travel	2,165	1,923	3,257	3,501	7%
50350	Bad Debt Expense	1,624	0	0	0	0%
Total Other		199,567	254,433	346,096	370,058	7%
Capital						
51000.003	Capital Replacement Plan	468,823	623,739	525,653	559,873	7%
51000.001	Capital Building	0	0	225,000	0	-100%
51000.005	Capital Equipment	(7,391)	0	0	0	0%
51000.008	Capital Land Improvements	32,700	0	272,598	6,000	-98%
51025	Depreciation Expense	14,200	16,536	0	0	0%
Total Capital		508,332	640,275	1,023,251	565,873	-45%
55000.010	Transfer To Debt Service	138,774	149,181	148,078	148,796	0%
55000.102	Transfer to YCV	1,150,000	0	0	0	0%
55000.304	Transfer To Fleet & Facilities	0	0	64,000	0	-100%
Total Expense		\$ 4,906,960	\$ 4,055,293	\$ 4,817,995	\$ 4,404,271	-9%

2026-2027 Budget

Department: 070 Parks

Division: 000 Non-Departmental

Fund: 403 Recreational

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
41060	Miscellaneous Revenue	\$ 10	\$ (1,466)	\$ 0	\$ 0	0%
41300.001	Transfers From General Fund	1,946,032	2,153,598	2,090,632	2,050,686	-2%
Total Revenue		\$ 1,946,042	\$ 2,152,132	\$ 2,090,632	\$ 2,050,686	-2%

Expense

55000.102	Transfer To YCV	\$ 1,150,000	\$ 0	\$ 0	\$ 0	0%
55000.304	Transfer To Fleet & Facilities	0	0	64,000	0	-100%
Total Expense		\$ 1,150,000	\$ 0	\$ 64,000	\$ 0	-100%

2026-2027 Budget
Department: 070 Parks
Division: 074 Ben Hawes
Fund: 403 Recreational

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 157,428	\$ 156,204	\$ 158,196	\$ 165,884	5%
50001.002	Salaries Non-Full Time	145,982	136,843	135,629	158,225	17%
50001.003	Salaries Outside Agency	153,130	182,351	161,801	167,146	3%
50001.004	Salaries Overtime	16,366	14,039	18,500	18,000	-3%
50010.001	Benefits Employees Retirement	41,885	38,021	34,402	34,401	0%
50010.002	Benefits Unemployment	935	925	869	949	9%
50010.003	Benefits Clothing	1,601	801	1,870	1,870	0%
50010.004	Benefits Health Insurance	14,683	19,799	22,250	34,958	57%
50010.005	Benefits Life Insurance	657	715	657	679	3%
50010.006	Benefits Social Security Tax	22,635	22,219	22,163	24,203	9%
50010.007	Benefits Workers Compensation	3,095	3,046	6,777	7,184	6%
Total Personnel Services		558,398	574,962	563,114	613,499	9%
<u>Maintenance</u>						
50100.001	Mtc Buildings	73,642	85,021	84,798	66,197	-22%
50100.010	Mtc Grounds	3,032	3,866	4,003	11,278	182%
50100.015	Mtc Misc Repairs	3,945	509	1,850	3,500	89%
50100.030	Mtc Vehicles & Equipment	61,048	70,982	82,433	59,454	-28%
50100.032	Mtc Software	5,125	3,259	7,400	7,400	0%
Total Maintenance		146,792	163,638	180,484	147,829	-18%
<u>Supplies</u>						
50110.001	Supplies Agricultural	70,809	83,933	89,631	85,686	-4%
50110.002	Supplies Cleaning	2,447	2,269	3,237	3,411	5%
50110.003	Supplies Concessions	43,492	40,896	39,641	40,510	2%
50110.005	Supplies Office	1,020	1,502	2,069	2,229	8%
50110.006	Supplies Merchandise	51,748	55,462	51,496	60,442	17%
50110.007	Supplies Technical	14,509	20,087	22,294	22,840	2%
50122	Dues & Subscriptions	715	1,455	1,150	2,463	114%
50124	Motor Fuel	26,593	24,891	35,000	25,000	-29%
50125	Non-Capitalized Equipment	5,549	4,563	17,350	17,430	0%
50127	Postage	11	7	75	75	0%
50129	Small Tools	300	508	539	604	12%
50131	Computer Equipment	2,340	0	1,500	3,300	120%
Total Supplies		219,532	235,573	263,982	263,990	0%
<u>Utilities</u>						
50140.002	Utilities Non-City	35,875	35,609	49,200	48,200	-2%
50140.003	Utilities Communications	5,616	6,310	6,180	7,176	16%
Total Utilities		41,490	41,919	55,380	55,376	0%

2026-2027 Budget**Department: 070 Parks****Division: 074 Ben Hawes****Fund: 403 Recreational**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Other</u>						
50200	Advertising	\$ 5,695	\$ 9,022	\$ 12,316	\$ 14,400	17%
50222	Contractual Services	8,697	5,417	10,849	10,849	0%
50251	Insurance	12,816	9,948	11,395	14,157	24%
50290	Professional/Technical Services	611	596	660	665	1%
50301	Rents & Storage	55,868	87,317	116,304	122,640	5%
50303	Lease Expense - Scooters	309	0	605	0	-100%
50310	Safety Costs	581	352	2,651	793	-70%
50323	Training Costs	4,335	1,770	6,131	6,032	-2%
50325	Travel	839	1,239	1,251	1,296	4%
Total Other		89,750	115,662	162,162	170,832	5%
<u>Capital</u>						
51000.001	Capital Buildings	0	0	225,000	0	-100%
51000.003	Capital Replacement Plan	233,733	305,612	249,611	284,585	14%
51000.005	Capital Equipment	(7,391)	0	0	0	0%
51000.008	Capital Land Improvements	4,000	0	272,598	0	-100%
51025	Depreciation Expense	11,496	13,832	0	0	0%
Total Capital		241,838	319,444	747,209	284,585	-62%
Total Expense		\$ 1,297,801	\$ 1,451,198	\$ 1,972,331	\$ 1,536,111	-22%

Expenditure Analysis:**Personnel:** Increase due to COLA, step increases and higher health insurance premiums.**Maintenance:** Decrease due to fewer building maintenance projects and the allocation of garage charges based on actuals.**Capital:** Decrease due to constructing covered hitting bays for the TopTracer units in the prior year.**Revenue Analysis:**

Projected \$891,690 revenue.

2026-2027 Budget

Department: 070 Parks

Division: 074 Ben Hawes

Fund: 403 Recreational

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40351	Rental - City Property	\$ 3	\$ 40	\$ 0	\$ 0	0%
40352.001	Rentals Golf Annual Rolling	3,645	4,114	4,000	4,200	5%
40352.003	Rentals Golf Electric Golfcarts/18 hole	106,861	134,241	135,000	146,800	9%
40352.004	Rentals Golf Electric Golfcarts/9 hole	20,594	18,195	30,000	32,700	9%
40352.005	Rentals Golf Pull Carts	2,024	2,157	2,000	2,000	0%
40352.006	Rentals Golf Clubs	511	816	600	600	0%
40352.007	Rentals Golf Scooters	571	0	1,500	1,000	-33%
40500.001	Golf Pass Corporate	7,600	5,920	5,800	6,000	3%
40500.002	Golf Pass Family	11,373	8,858	11,500	15,000	30%
40500.003	Golf Pass Junior	1,335	2,178	2,000	3,000	50%
40500.004	Golf Pass Senior	59,523	57,460	56,000	58,000	4%
40500.005	Golf Pass Single	16,878	10,054	13,000	13,000	0%
40510.001	Golf Services Driving Range	43,024	50,259	82,915	145,000	75%
40510.002	Golf Services High Schools	11,600	11,622	11,600	14,000	21%
40510.003	Golf Services Outings	2,204	4,263	3,500	3,500	0%
40510.004	Golf Services Lessons	768	647	800	800	0%
40510.005	Golf Services Par 3	3,768	21,017	22,500	23,500	4%
40510.006	Golf Services Outings Tax exempt	51,214	63,956	53,000	55,000	4%
40510.007	Golf Services Driving Range Tax exempt	0	0	0	1,500	100%
40520.001	Green Fees 18 Holes/Wkdays	87,599	68,804	75,000	71,000	-5%
40520.002	Green Fees 18 Weekend/Holiday	72,691	76,436	82,000	75,000	-9%
40520.003	Green Fees 9 Holes/Wkdays	12,294	12,842	14,500	13,000	-10%
40520.004	Green Fees 9 Weekend/Holiday	7,315	1,111	10,000	4,000	-60%
40520.008	Greens Fees Foot Golf	99	62	850	850	0%
40901	Sponsors Donations	1,140	1,140	1,140	1,140	0%
41010	Concessions	63,940	61,131	72,790	90,000	24%
41011	Concessions-tax exempt	3,404	6,292	4,000	5,000	25%
41015	Grill Sales	4,828	5,557	9,000	12,000	33%
41020	Merchandise Sales	65,581	82,530	78,000	91,000	17%
41021	Merchandise Sales - Non-taxable	3,702	1,104	1,500	1,500	0%
41060	Miscellaneous Revenue	1,329	1,518	1,200	1,600	33%
Total Revenue		\$ 667,418	\$ 714,324	\$ 785,695	\$ 891,690	13%

2026-2027 Budget
Department: 070 Parks
Division: 075 Hillcrest
Fund: 403 Recreational

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 120,466	\$ 119,664	\$ 120,888	\$ 113,777	-6%
50001.002	Salaries Non-Full Time	51,951	54,941	61,335	64,236	5%
50001.003	Salaries Outside Agency	25,231	25,877	25,878	25,979	0%
50001.004	Salaries Overtime	2,705	2,863	2,600	2,900	12%
50001.005	Salaries Retirement Contingency	0	0	0	21,067	100%
50010.001	Benefits Employees Retirement	25,277	23,616	22,509	19,831	-12%
50010.002	Benefits Unemployment	497	526	547	534	-2%
50010.003	Benefits Clothing	603	347	658	658	0%
50010.004	Benefits Health Insurance	7,299	14,641	16,330	21,814	34%
50010.005	Benefits Life Insurance	489	531	406	590	45%
50010.006	Benefits Social Security Tax	12,252	12,911	13,940	13,618	-2%
50010.007	Benefits Workers Compensation	1,526	1,574	3,985	3,772	-5%
Total Personnel Services		248,295	257,493	269,076	288,776	7%
<u>Maintenance</u>						
50100.001	Mtc Buildings	21,471	17,948	19,208	23,654	23%
50100.010	Mtc Grounds	2,047	8,693	6,580	9,035	37%
50100.015	Mtc Misc Repairs	4,500	384	600	2,400	300%
50100.030	Mtc Vehicles & Equipment	32,907	16,383	23,076	7,902	-66%
50100.032	Mtc Software	3,241	3,120	3,650	3,650	0%
Total Maintenance		64,166	46,528	53,114	46,641	-12%
<u>Supplies</u>						
50110.001	Supplies Agricultural	13,814	17,195	25,242	26,519	5%
50110.002	Supplies Cleaning	1,780	1,163	1,937	2,008	4%
50110.003	Supplies Concessions	12,655	14,931	16,290	15,297	-6%
50110.005	Supplies Office	265	796	1,015	800	-21%
50110.006	Supplies Merchandise	11,277	11,549	10,179	10,129	0%
50110.007	Supplies Technical	3,133	3,716	3,539	3,350	-5%
50122	Dues & Subscriptions	0	0	0	240	100%
50124	Motor Fuel	13,009	9,519	17,000	14,000	-18%
50125	Non-Capitalized Equipment	2,442	1,837	2,400	5,675	136%
50127	Postage	0	13	70	70	0%
50129	Small Tools	13	19	170	170	0%
50131	Computer Equipment	0	0	1,500	1,650	10%
Total Supplies		58,389	60,739	79,342	79,908	1%
<u>Utilities</u>						
50140.001	Utilities OMU	1,498	1,529	2,000	2,000	0%
50140.002	Utilities Non-City	10,917	14,467	14,300	16,400	15%
50140.003	Utilities Communications	720	720	720	720	0%
Total Utilities		13,135	16,716	17,020	19,120	12%

2026-2027 Budget**Department: 070 Parks****Division: 075 Hillcrest****Fund: 403 Recreational**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Other</u>						
50200	Advertising	\$ 2,614	\$ 1,850	\$ 4,275	\$ 4,275	0%
50222	Contractual Services	5,900	5,015	5,550	5,550	0%
50251	Insurance	2,389	2,491	5,155	3,352	-35%
50290	Professional/Technical Services	0	4,418	3,520	3,520	0%
50301	Rents & Storage	21,205	34,252	37,856	40,620	7%
50310	Safety Costs	22	1,811	354	354	0%
50323	Training Costs	25	21	450	450	0%
50325	Travel	200	174	750	750	0%
Total Other		32,354	50,032	57,910	58,871	2%
<u>Capital</u>						
51000.003	Capital Replacement Plan	33,734	50,461	44,019	43,352	-2%
51000.008	Capital Land Improvements	0	0	0	6,000	100%
Total Capital		33,734	50,461	44,019	49,352	12%
Total Expense		\$ 450,073	\$ 481,970	\$ 520,481	\$ 542,668	4%

Expenditure Analysis:**Personnel:** Increase due to a retirement contingency.**Maintenance:** Decrease due to allocation of garage charges based on actuals.**Capital:** Increase to replace the parking lot fence.**Revenue Analysis:**

Projected \$349,309 revenue.

2026-2027 Budget

Department: 070 Parks

Division: 075 Hillcrest

Fund: 403 Recreational

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40352.001	Rentals Golf Annual Rolling	\$ 853	\$ 879	\$ 900	\$ 900	0%
40352.002	Rentals Golf Daily Rolling	9	11	24	24	0%
40352.003	Rentals Golf Electric Golfcarts/18 hole	82,619	73,470	87,000	90,000	3%
40352.004	Rentals Golf Electric Golfcarts/9 hole	28,392	50,424	55,000	40,000	-27%
40352.005	Rentals Golf Pull Carts	327	474	450	300	-33%
40352.006	Rentals Golf Clubs	340	589	475	475	0%
40500.001	Golf Pass Corporate	0	33	0	0	0%
40500.002	Golf Pass Family	8,091	7,399	9,000	7,500	-17%
40500.003	Golf Pass Junior	4,228	3,548	2,775	3,500	26%
40500.004	Golf Pass Senior	24,358	22,450	22,800	22,500	-1%
40500.005	Golf Pass Single	7,790	1,520	5,000	3,500	-30%
40510.002	Golf Services High Schools	3,600	3,600	3,600	3,600	0%
40510.003	Golf Services Outings	21	0	500	0	-100%
40510.004	Golf Services Lessons	1,829	1,664	1,800	0	-100%
40510.006	Golf Services Outings Tax exempt	3,136	6,345	5,000	2,000	-60%
40520.001	Green Fees 18 Holes/Wkdays	70,210	51,419	52,000	52,000	0%
40520.002	Green Fees 18 Weekend/Holiday	49,707	45,591	34,200	35,000	2%
40520.003	Green Fees 9 Holes/Wkdays	28,705	29,218	39,000	25,500	-35%
40520.004	Green Fees 9 Weekend/Holiday	19,645	19,430	21,800	16,000	-27%
40520.008	Green Fees Foot Golf	0	0	100	0	-100%
40901	Sponsors Donations	0	0	1,260	1,260	0%
41010	Concessions	20,375	24,160	33,500	27,000	-19%
41020	Merchandise Sales	17,544	19,948	20,000	18,000	-10%
41060	Miscellaneous Revenue	(60)	122	250	250	0%
Total Revenue		\$ 371,718	\$ 362,294	\$ 396,434	\$ 349,309	-12%

2026-2027 Budget
Department: 070 Parks
Division: 076 Edge Ice Arena
Fund: 403 Recreational

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 123,663	\$ 125,747	\$ 128,368	\$ 134,412	5%
50001.002	Salaries Non-Full Time	258,809	272,140	252,163	260,178	3%
50001.004	Salaries Overtime	4,790	4,229	4,200	4,300	2%
50010.001	Benefits Employees Retirement	30,786	32,602	27,542	26,973	-2%
50010.002	Benefits Unemployment	1,129	1,196	1,154	1,197	4%
50010.003	Benefits Clothing	1,384	1,701	2,022	2,136	6%
50010.004	Benefits Health Insurance	12,553	13,188	14,619	15,183	4%
50010.005	Benefits Life Insurance	512	581	630	662	5%
50010.006	Benefits Social Security Tax	28,217	29,871	29,432	30,515	4%
50010.007	Benefits Workers Compensation	5,889	6,682	8,349	8,377	0%
50010.008	Benefits Other Employee Expense	0	98	120	200	67%
Total Personnel Services		467,731	488,035	468,599	484,133	3%
<u>Maintenance</u>						
50100.001	Mtc Buildings	67,129	61,326	66,683	89,798	35%
50100.010	Mtc Grounds	9,557	11,046	10,369	11,415	10%
50100.015	Mtc Misc Repairs	583	90	1,000	6,000	500%
50100.030	Mtc Vehicles & Equipment	14,692	2,643	9,720	5,014	-48%
50100.032	Mtc Software	1,400	1,080	1,475	1,300	-12%
Total Maintenance		93,361	76,185	89,247	113,527	27%
<u>Supplies</u>						
50110.002	Supplies Cleaning	5,616	5,556	5,900	6,007	2%
50110.003	Supplies Concessions	57,055	49,074	55,000	60,000	9%
50110.005	Supplies Office	1,708	2,162	2,700	2,747	2%
50110.006	Supplies Merchandise	1,095	1,697	2,001	2,414	21%
50110.007	Supplies Technical	13,621	12,629	14,500	16,059	11%
50122	Dues & Subscriptions	2,570	3,950	4,045	5,096	26%
50124	Motor Fuel	4,181	4,577	5,500	5,500	0%
50125	Non-Capitalized Equipment	12,142	8,977	14,500	16,196	12%
50127	Postage	116	40	250	250	0%
50129	Small Tools	551	403	645	753	17%
50131	Computer Equipment	0	4,120	0	0	0%
Total Supplies		98,654	93,184	105,041	115,022	10%
<u>Utilities</u>						
50140.001	Utilities OMU	77,999	79,442	85,000	88,000	4%
50140.002	Utilities Non-City	18,901	19,303	29,000	27,000	-7%
50140.003	Utilities Communications	1,705	1,800	1,800	1,800	0%
50140.007	Utilities Sewer	7,533	7,857	10,000	10,000	0%
Total Utilities		106,138	108,403	125,800	126,800	1%

2026-2027 Budget**Department: 070 Parks****Division: 076 Edge Ice Arena****Fund: 403 Recreational**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Other</u>						
50200	Advertising	\$ 22,075	\$ 21,332	\$ 29,198	\$ 30,934	6%
50251	Insurance	11,267	12,339	13,779	17,239	25%
50290	Professional/Technical Services	5,818	10,181	19,303	19,949	3%
50301	Rents & Storage	1,260	1,260	1,260	1,260	0%
50310	Safety Costs	1,192	1,029	765	2,305	201%
50323	Training	529	240	4,000	4,000	0%
50325	Travel	400	122	400	400	0%
50350	Bad Debt Expense	1,717	0	0	0	0%
Total Other		44,258	46,503	68,705	76,087	11%
<u>Capital</u>						
51000.003	Capital Replacement Plan	36,160	38,117	40,749	39,661	-3%
Total Capital		36,160	38,117	40,749	39,661	-3%
Total Expense		\$ 846,303	\$ 850,425	\$ 898,141	\$ 955,230	6%

Expenditure Analysis:**Personnel:** Increase due to COLA and step increases.**Maintenance:** Increase due to additional building projects budgeted.**Other:** Increase due to additional advertising, purchase of an AED unit and higher insurance costs.**Revenue Analysis:**

Projected \$582,305 revenue.

2026-2027 Budget
Department: 070 Parks
Division: 076 Edge Ice Arena
Fund: 403 Recreational

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40300.001	Reservation Birthday Parties	\$ 41,862	\$ 38,246	\$ 43,500	\$ 45,000	3%
40300.004	Reservation Private Parties	12,290	12,548	12,500	12,500	0%
40300.006	Reservation Youth/Men Hockey	3,188	100	3,000	1,500	-50%
40301.002	Reservation Tax exempt Figure Skaters	4,358	8,375	9,000	9,000	0%
40301.004	Reservation Tax exempt Private Parties	6,025	2,805	6,000	3,500	-42%
40301.006	Reservation Tax exempt Youth/Men Hockey	59,840	71,075	62,000	62,000	0%
40357	Rentals - Lockers	433	423	500	500	0%
40360	Rentals - Skates	15,629	13,917	16,000	17,000	6%
40450	Registration Fees	9,285	8,073	7,793	7,793	0%
40471	Special Sessions	17,913	11,900	17,000	17,700	4%
40530.002	Lessons Classes	24,192	30,272	24,000	30,000	25%
40530.003	Lessons P E Classes	14,569	16,614	17,500	13,000	-26%
40530.004	Lessons Private	0	75	150	100	-33%
40550.001	Ice Receipts Groups	12,174	9,761	13,000	13,000	0%
40550.002	Ice Receipts Weekday Sessions	198	252	500	600	20%
40550.003	Ice Receipts Weeknight/Weekend	84,300	81,110	80,000	82,000	2%
40550.004	Ice Receipts Skate Card	6,075	4,415	5,000	5,000	0%
40550.006	Ice Receipts Skate Sharpening	1,674	1,410	1,500	1,500	0%
40550.007	Ice Receipts Skate Competition	13,030	17,254	13,000	15,000	15%
40550.008	Ice Receipts Stick and Puck	13,687	12,162	14,500	15,000	3%
40550.009	Ice Receipts Freestyle	4,803	6,216	4,800	6,500	35%
40550.011	Ice Receipts Ice Academy	104,670	121,168	120,400	123,602	3%
40901	Sponsors Donations	4,410	5,260	5,160	5,660	10%
41010	Concessions	89,017	79,860	85,000	90,000	6%
41020	Merchandise Sales	1,912	2,987	3,002	4,850	62%
41060	Miscellaneous Revenue	(26)	(15)	0	0	0%
Total Revenue		\$ 545,507	\$ 556,263	\$ 564,805	\$ 582,305	3%

2026-2027 Budget
Department: 070 Parks
Division: 077 Combust
Fund: 403 Recreational

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 14,350	\$ 14,282	\$ 13,543	\$ 11,280	-17%
50001.002	Salaries Non-Full Time	104,163	96,275	115,859	117,357	1%
50001.004	Salaries Overtime	109	258	275	225	-18%
50001.005	Salaries Retirement Contingency	0	0	6,281	0	-100%
50010.001	Benefits Employees Retirement	6,811	3,949	6,034	5,179	-14%
50010.002	Benefits Unemployment	353	331	389	387	-1%
50010.003	Benefits Clothing	485	849	1,130	2,042	81%
50010.004	Benefits Health Insurance	1,841	2,112	4,770	2,214	-54%
50010.005	Benefits Life Insurance	58	63	64	57	-11%
50010.006	Benefits Social Security Tax	8,894	8,355	9,920	9,858	-1%
50010.007	Benefits Workers Compensation	2,394	2,076	2,814	2,706	-4%
Total Personnel Services		139,458	128,551	161,079	151,305	-6%

Maintenance

50100.001	Mtc Buildings	33,540	24,420	21,543	21,481	0%
50100.010	Mtc Grounds	3,013	2,816	2,912	3,609	24%
50100.015	Mtc Misc Repairs	0	0	50	50	0%
Total Maintenance		36,553	27,236	24,505	25,140	3%

Supplies

50110.002	Supplies Cleaning	515	529	614	989	61%
50110.003	Supplies Concessions	8,195	5,944	7,734	7,661	-1%
50110.005	Supplies Office	47	48	85	85	0%
50110.006	Supplies Merchandise	0	0	0	271	100%
50110.007	Supplies Technical	10,477	11,462	13,520	14,084	4%
50122	Dues & Subscriptions	0	0	0	216	100%
50125	Non-Capitalized Equipment	0	0	375	3,610	863%
50127	Postage	30	4	69	30	-57%
50131	Computer Equipment	420	0	1,500	0	-100%
Total Supplies		19,684	17,986	23,897	26,946	13%

Utilities

50140.001	Utilities OMU	6,896	8,104	10,000	10,200	2%
50140.007	Utilities Sewer	3,456	5,877	6,000	7,500	25%
Total Utilities		10,352	13,982	16,000	17,700	11%

Other

50200	Advertising	0	0	0	740	100%
50251	Insurance	1,920	2,185	2,378	3,177	34%
50290	Professional/Technical Services	1,125	1,125	1,505	1,505	0%
50310	Safety Costs	159	110	2,015	259	-87%
50323	Training Costs	1,915	1,560	2,000	2,130	6%
50325	Travel	175	175	225	225	0%
Total Other		5,294	5,155	8,123	8,036	-1%

2026-2027 Budget

Department: 070 Parks

Division: 077 Combest

Fund: 403 Recreational

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 6,656	\$ 7,816	\$ 6,872	\$ 7,997	16%
Total Capital		6,656	7,816	6,872	7,997	16%
Total Expense		\$ 217,997	\$ 200,726	\$ 240,476	\$ 237,124	-1%

Expenditure Analysis:**Personnel:** Decrease due to retirement contingency in prior year.**Supplies:** Increase due to purchase of new tables, chairs and umbrellas.**Revenue Analysis:**

Projected \$87,056 revenue.

2026-2027 Budget

Department: 070 Parks

Division: 077 Combest

Fund: 403 Recreational

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40300.003	Reservation Pools	\$ 9,381	\$ 9,640	\$ 13,050	\$ 12,950	-1%
40301.003	Reservation - Tax exempt Pools	5,910	5,070	5,273	5,873	11%
40357	Rentals - Lockers	809	683	850	850	0%
40450	Registration Fees	820	570	800	670	-16%
40530.002	Lessons Classes	8,584	8,026	10,510	9,012	-14%
40540.001	Pool Receipts Daily	24,934	23,951	26,500	28,896	9%
40540.002	Pool Receipts Groups	6,662	8,666	8,980	8,980	0%
40540.004	Pool Receipts Swim Pass	0	150	500	500	0%
40540.005	Pool Receipts Event Admission	25	0	0	125	100%
41010	Concessions	16,606	14,263	18,500	18,500	0%
41020	Merchandise Sales	0	0	0	700	100%
41060	Miscellaneous Revenue	81	93	0	0	0%
Total Revenue		\$ 73,811	\$ 71,112	\$ 84,963	\$ 87,056	2%

2026-2027 Budget**Department: 070 Parks****Division: 078 Cravens****Fund: 403 Recreational**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 9,566	\$ 9,521	\$ 9,027	\$ 7,520	-17%
50001.002	Salaries Non-Full Time	2,443	37,160	57,076	59,525	4%
50001.004	Salaries Overtime	0	26	225	225	0%
50001.005	Salaries Retirement Contingency	0	0	4,187	0	-100%
50010.001	Benefits Employees Retirement	1,941	2,148	1,681	1,311	-22%
50010.002	Benefits Unemployment	34	140	199	202	2%
50010.003	Benefits Clothing	368	486	790	1,458	85%
50010.004	Benefits Health Insurance	1,228	1,408	3,180	1,476	-54%
50010.005	Benefits Life Insurance	39	42	42	37	-12%
50010.006	Benefits Social Security Tax	799	3,495	5,074	5,146	1%
50010.007	Benefits Workers Compensation	343	945	1,439	1,413	-2%
Total Personnel Services		16,761	55,371	82,920	78,313	-6%

Maintenance

50100.001	Mtc Buildings	8,565	19,554	17,026	16,145	-5%
50100.010	Mtc Grounds	2,071	2,569	2,665	3,362	26%
50100.015	Mtc Misc Repairs	0	0	50	50	0%
Total Maintenance		10,636	22,123	19,741	19,557	-1%

Supplies

50110.002	Supplies Cleaning	254	352	366	710	94%
50110.003	Supplies Concessions	0	4,025	5,772	5,772	0%
50110.005	Supplies Office	0	48	85	183	115%
50110.006	Supplies Merchandise	0	0	0	205	100%
50110.007	Supplies Technical	450	10,853	9,946	10,927	10%
50122	Dues & Subscriptions	0	0	0	160	100%
50127	Postage	0	0	69	0	-100%
50131	Computer Equipment	420	0	1,500	1,650	10%
Total Supplies		1,124	15,278	17,738	19,607	11%

Utilities

50140.001	Utilities OMU	1,101	5,034	9,000	9,000	0%
50140.007	Utilities Sewer	1,909	4,036	6,000	6,000	0%
Total Utilities		3,010	9,071	15,000	15,000	0%

Other

50200	Advertising	0	0	0	600	100%
50251	Insurance	716	907	887	1,474	66%
50290	Professional/Technical Services	0	1,200	757	757	0%
50310	Safety Costs	489	67	200	2,114	957%
50323	Training Costs	1,109	750	1,250	1,320	6%
50325	Travel	175	175	225	225	0%
50350	Bad Debt Expense	0	0	0	0	0%
Total Other		2,489	3,099	3,319	6,490	96%

2026-2027 Budget**Department: 070 Parks****Division: 078 Cravens****Fund: 403 Recreational**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Capital</u>						
51000.003	Capital Replacement Plan	\$ 6,733	\$ 7,287	\$ 6,074	\$ 10,204	68%
51000.008	Capital Land Improvements	28,700	0	0	0	0%
Total Capital		35,433	7,287	6,074	10,204	68%
Total Expense		\$ 69,452	\$ 112,229	\$ 144,792	\$ 149,171	3%

Expenditure Analysis:**Personnel:** Decrease due to retirement contingency in prior year.**Other:** Increase due to purchase of an Automated External Defibrillator unit.**Capital:** Increase to the cost of fence replacement.**Revenue Analysis:**

Projected \$65,316 revenue.

2026-2027 Budget

Department: 070 Parks

Division: 078 Cravens

Fund: 403 Recreational

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40300.003	Reservation Pools	\$ 0	\$ 2,071	\$ 7,540	\$ 9,240	23%
40301.003	Reservation - Tax Exempt Pools	0	870	2,320	2,320	0%
40530.002	Lessons Classes	0	388	2,304	2,240	-3%
40540.001	Pool Receipts Daily	0	13,096	16,000	28,095	76%
40540.002	Pool Receipts Groups	0	1,156	2,496	2,200	-12%
40541.004	Pool Receipts Swim Pass	0	200	500	500	0%
40540.005	Pool Receipts Event Admission	0	304	1,920	1,920	0%
40541.002	Pool Receipts - Tax Exempt Groups	0	0	3,500	3,500	0%
41010	Concessions	0	6,217	14,700	14,700	0%
41020	Merchandise Sales	0	0	0	601	100%
41060	Miscellaneous Revenue	0	(2)	0	0	0%
Total Revenue		\$ 0	\$ 24,300	\$ 51,280	\$ 65,316	27%

2026-2027 Budget**Department: 070 Parks****Division: 079 Softball Complex****Fund: 403 Recreational**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 157,964	\$ 140,555	\$ 155,604	\$ 167,789	8%
50001.002	Salaries Non-Full Time	106,696	113,720	115,116	118,594	3%
50001.003	Salaries Outside Agency	0	0	0	6,268	100%
50001.004	Salaries Overtime	2,970	9,058	3,500	3,600	3%
50010.001	Benefits Employees Retirement	34,296	29,646	31,262	31,474	1%
50010.002	Benefits Unemployment	759	777	803	870	8%
50010.003	Benefits Clothing	516	1,290	1,356	1,233	-9%
50010.004	Benefits Health Insurance	21,197	13,644	15,642	16,104	3%
50010.005	Benefits Life Insurance	648	611	765	824	8%
50010.006	Benefits Social Security Tax	18,817	19,493	20,481	22,184	8%
50010.007	Benefits Workers Compensation	5,200	5,430	5,810	6,090	5%
50010.008	Benefits Other Employee Expense	0	274	300	380	27%
Total Personnel Services		349,064	334,497	350,639	375,410	7%

Maintenance

50100.001	Mtc Buildings	21,818	16,093	41,326	17,728	-57%
50100.010	Mtc Grounds	2,678	2,726	3,796	4,525	19%
50100.015	Mtc Misc Repairs	874	2,139	1,400	1,750	25%
50100.029	Mtc Vehicle Wash	103	107	78	96	23%
50100.030	Mtc Vehicles & Equipment	2,706	5,048	8,029	6,123	-24%
Total Maintenance		28,179	26,113	54,629	30,222	-45%

Supplies

50110.001	Supplies Agricultural	17,120	13,146	14,171	14,535	3%
50110.002	Supplies Cleaning	4,257	6,101	5,089	6,334	24%
50110.003	Supplies Concessions	91,288	86,764	90,479	85,871	-5%
50110.005	Supplies Office	1,466	1,419	1,415	1,415	0%
50110.006	Supplies Merchandise	314	3,924	3,312	3,860	17%
50110.007	Supplies Technical	13,415	17,721	12,677	15,602	23%
50122	Dues & Subscriptions	26	0	0	624	100%
50124	Motor Fuel	2,212	1,626	3,000	2,500	-17%
50125	Non-Capitalized Equipment	0	14,398	6,130	11,000	79%
50127	Postage	13	14	50	50	0%
50131	Computer Equipment	0	2,075	2,500	0	-100%
Total Supplies		130,111	147,189	138,823	141,791	2%

Utilities

50140.001	Utilities OMU	17,036	16,411	21,500	21,500	0%
50140.003	Utilities Communications	1,705	1,527	1,800	1,632	-9%
Total Utilities		18,741	17,939	23,300	23,132	-1%

2026-2027 Budget**Department: 070 Parks****Division: 079 Softball Complex****Fund: 403 Recreational**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Other</u>						
50200	Advertising	\$ 1,483	\$ 868	\$ 3,250	\$ 3,250	0%
50251	Insurance	2,355	2,728	2,788	4,118	48%
50290	Professional/Technical Services	10,732	17,620	24,800	23,640	-5%
50301	Rents & Storage	1,920	2,220	2,583	2,583	0%
50310	Safety Costs	117	1,820	671	671	0%
50323	Training Costs	0	252	1,350	2,850	111%
50325	Travel	376	37	406	605	49%
50350	Bad Debt Expense	(93)	0	0	0	0%
Total Other		16,890	25,546	35,848	37,717	5%
<u>Capital</u>						
51000.003	Capital Replacement Plan	56,554	73,553	65,463	67,725	3%
51025	Depreciation Expense	2,705	2,705	0	0	0%
Total Capital		59,259	76,258	65,463	67,725	3%
Total Expense		\$ 602,244	\$ 627,541	\$ 668,702	\$ 675,997	1%

Expenditure Analysis:**Personnel:** Increase due to COLA, step increases and seasonal labor costs.**Maintenance:** Decrease due to timing of maintenance projects scheduled this year.**Revenue Analysis:**

Projected \$287,424 revenue.

2026-2027 Budget

Department: 070 Parks

Division: 079 Softball Complex

Fund: 403 Recreational

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40300.005	Reservation Revenue Tournaments	\$ 35,345	\$ 41,026	\$ 43,800	\$ 32,296	-26%
40300.008	Reservation Revenue Tournaments Tax Exempt	540	7,863	300	14,780	4827%
40452	Leagues	16,110	18,763	19,208	18,816	-2%
40453	Leagues- Tax Exempt	360	380	0	380	100%
40473	T-Ball	14,235	14,624	14,749	15,900	8%
40491	Other Leagues	1,020	0	4,632	4,488	-3%
40493	Other Leagues - Tax Exempt	1,500	480	0	0	0%
40563.001	Tournaments Surcharge	7,975	4,781	9,000	7,500	-17%
40563.002	Tournaments Vendors	6,857	8,254	10,400	10,400	0%
40563.003	Tournaments	340	600	1,250	800	-36%
40901	Sponsors Donations	1,920	1,920	1,920	1,920	0%
41010	Concessions	161,735	179,311	173,000	170,000	-2%
41020	Merchandise Sales	5,835	4,882	8,644	10,144	17%
41060	Miscellaneous Revenue	(155)	396	0	0	0%
Total Revenue		\$ 253,618	\$ 283,280	\$ 286,903	\$ 287,424	0%

2026-2027 Budget**Department: 070 Parks****Division: 082 Tennis Facility****Fund: 403 Recreational**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Utilities</u>						
50140.001	Utilities OMU	\$ 23,712	\$ 24,246	\$ 27,000	\$ 28,500	6%
50140.002	Utilities Non-City	3,890	5,385	7,100	8,300	17%
50140.007	Utilities Sewer	2,929	3,064	4,000	4,000	0%
Total Utilities		30,531	32,695	38,100	40,800	7%
<u>Other</u>						
50222	Contractual Services	1,264	502	1,342	1,342	0%
50251	Insurance	5,948	6,614	7,367	9,363	27%
50301	Rents & Storage	1,320	1,320	1,320	1,320	0%
Total Other		8,531	8,435	10,029	12,025	20%
<u>Capital</u>						
51000.003	Capital Replacement Plan	95,252	140,893	112,865	106,349	-6%
Total Capital		95,252	140,893	112,865	106,349	-6%
55000.010	Transfer To Debt Service	138,774	149,181	148,078	148,796	0%
Total Expense		\$ 273,089	\$ 331,204	\$ 309,072	\$ 307,970	0%

Expenditure Analysis:**Utilities:** Increase in utilities based on current actual usage.**Capital:** Decrease in replacement cost of asphalt.**Revenue Analysis:**

Projected \$90,485 in rental revenue.

2026-2027 Budget**Department: 070 Parks****Division: 082 Tennis Facility****Fund: 403 Recreational**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Revenue

40351	Rental - City Property	\$ 72,703	\$ 72,703	\$ 72,703	\$ 72,703	0%
40901	Sponsorship Donations	1,320	1,320	1,320	1,320	0%
41060	Miscellaneous Revenue	12,494	13,207	16,462	16,462	0%
Total Revenue		\$ 86,517	\$ 87,230	\$ 90,485	\$ 90,485	0%

2026-2027 Budget**Department: 070 Parks****Division: 001 Administration****Fund: 404 Parks Sponsorship Fund****Program Description**

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

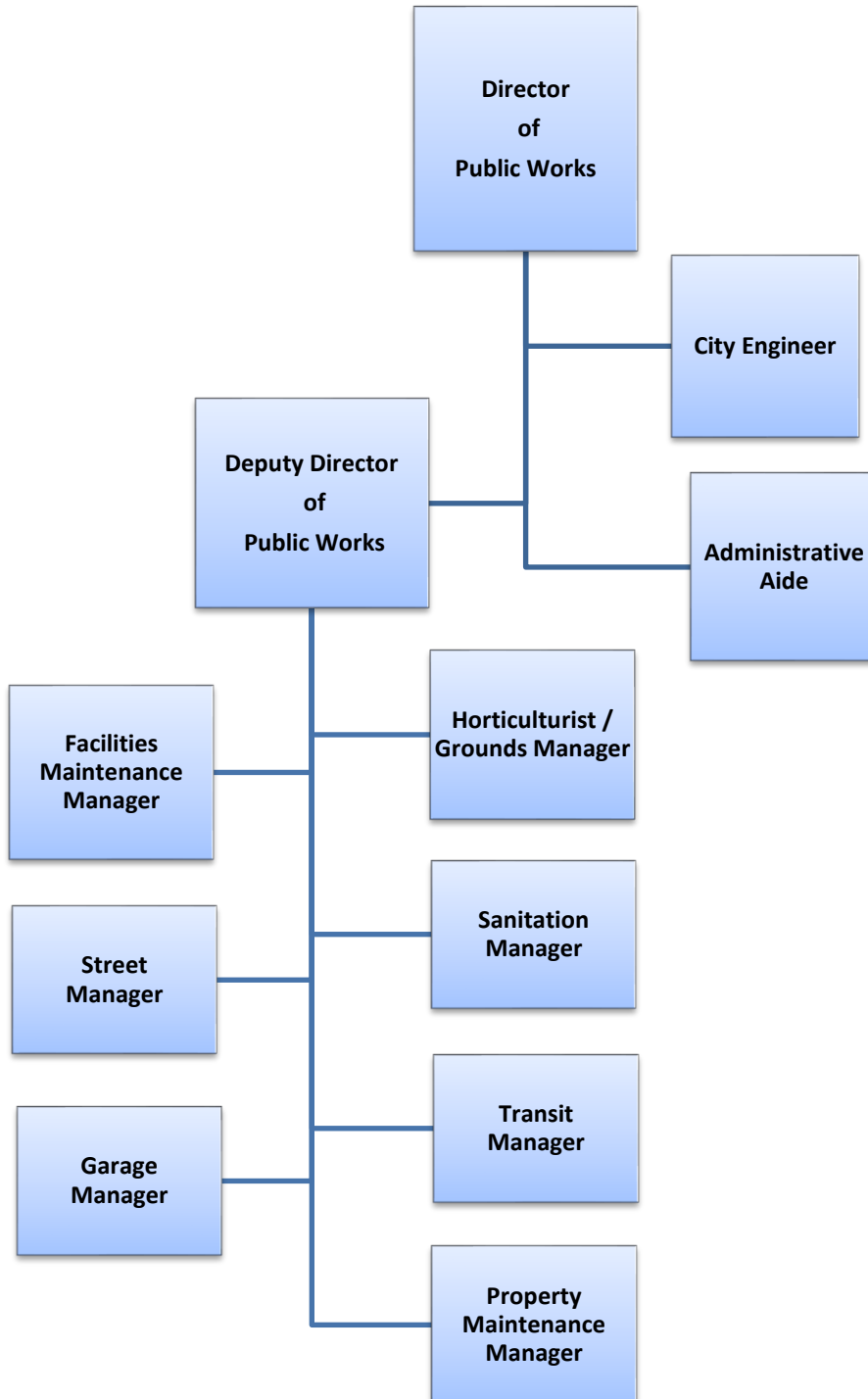
Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40900	Scholarships Donations	\$ 3,255	\$ 1,673	\$ 5,000	\$ 5,000	0%
40901	Sponsors Donations	16,717	15,082	13,000	13,000	0%
40902	Gifts/Donations	0	525	0	0	0%
Total Revenue		\$ 19,972	\$ 17,280	\$ 18,000	\$ 18,000	0%

Expense

50311	Scholarships	\$ 2,669	\$ 7,479	\$ 7,500	\$ 5,000	-33%
50312	Sponsorships	3,652	10,581	10,500	13,000	24%
Total Expense		\$ 6,321	\$ 18,060	\$ 18,000	\$ 18,000	0%

PUBLIC WORKS

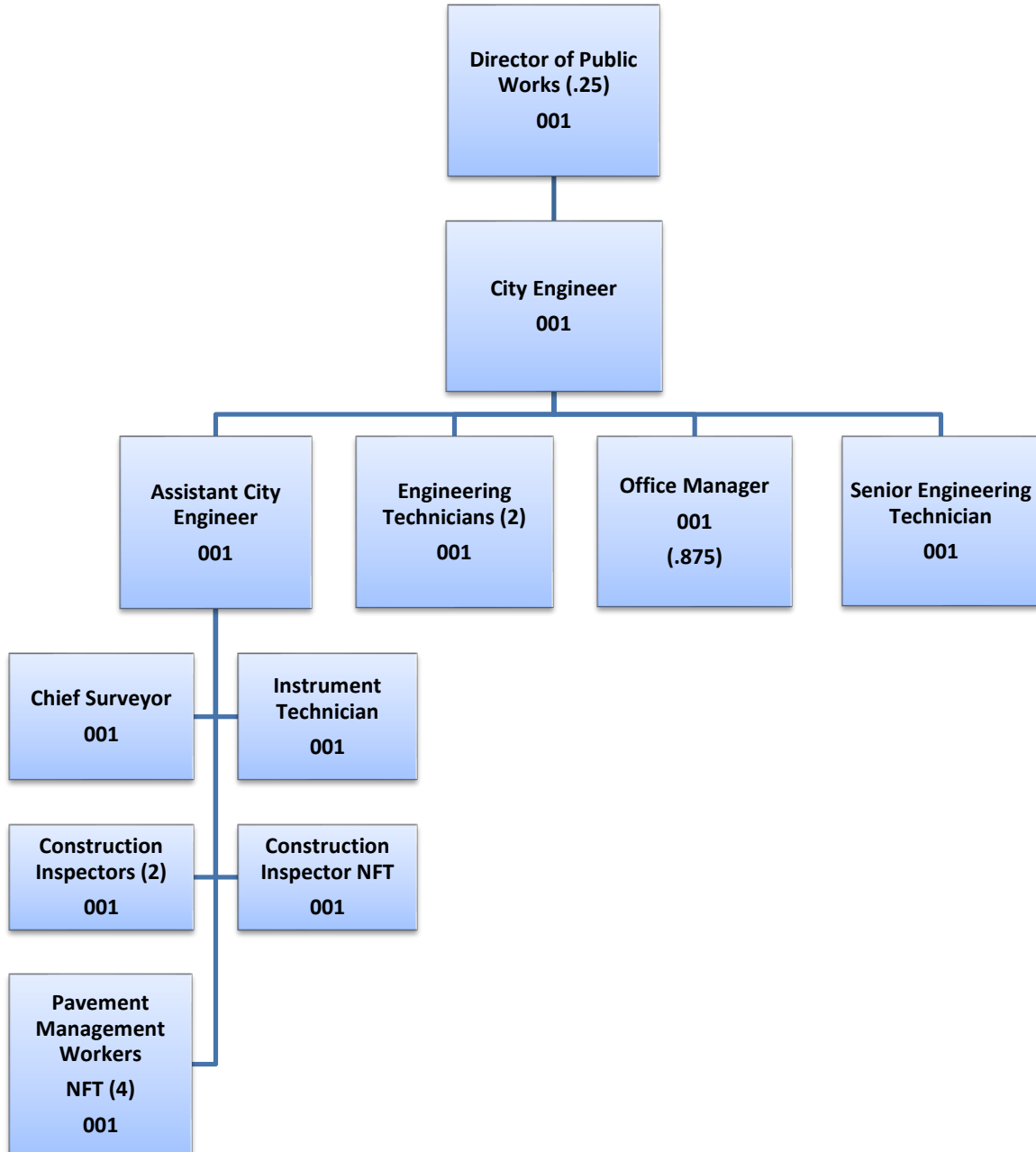
**Engineering (001), Street (001)/Stormwater (102),
Facilities/Grounds Maintenance (302), Sanitation (401), Garage (303),
Transit (402), Property Maintenance (001)**





ENGINEERING

General Fund (001)



FUND.DEPARTMENT.	001.051.
DIVISION	001
FULL TIME (FT):	10.125
NON FULL TIME (NFT):	5
TOTAL	15.125
<i>Structure Subject to Change FY 26-27</i>	

2026-2027 Budget

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.

2025-2026 Accomplishments

1. Projects completed: Fire Station #3, Moreland Park Basketball Court, Moreland Park Pickleball Courts, Apollo Neighborhood Alliance Board (NAB) Sidewalk Repair.
2. Projects continued: MS4 Permit, Apollo NAB Sidewalk Maintenance Program, 30-Year Paving Cycle Program, Bluegrass Fieldhouse.
3. Projects begun: Ben Hawes Pickleball Courts, Moreland Avenue Street Rebuild, Senior Center, Seven Hills NAB Sidewalk Repair, Airpark Drive Extension, Devins Ditch Study, and Tamarack Storm Sewer Study.

2026-2027 Goals & Objectives (G & O)

1. Complete the Bluegrass Fieldhouse, Ben Hawes Pickleball Courts, Senior Center, and Airpark Drive Extension.
2. Continue the 30-Year Paving Cycle Program and concrete street rebuilds.
3. Continue Sidewalk Program repairs in Seven Hills NAB.
4. 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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	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)	2	7	2	2	Sustainable City Government
4	Development, plat and site plans reviewed	45	56	45	50	Promote Tourism & Econ. Dev Sustainable City Government
4	Permits issued	265	191	165	180	Promote Tourism & Econ. Dev Sustainable City Government
4	Inquiries and requests addressed	591	591	595	600	Improve Transparency & Communication
4	Annexations processed	3	1	5	5	Promote Tourism and Econ. Dev Sustainable City Government
2	Miles of paving	9.2	9.2	9.8	8.0	Sustainable City Government

2026-2027 Budget
Department: 051 Engineering
Division: 001 Administration
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 802,975	\$ 900,225	\$ 940,254	\$ 964,395	3%
50001.002	Salaries Non-Full Time	10,126	17,990	32,148	32,333	1%
50001.004	Salaries Overtime	17,671	9,545	25,000	25,000	0%
50001.005	Salaries Retirement Contingency	0	0	0	47,283	100%
50010.001	Benefits Employees Retirement	185,323	169,307	179,730	172,452	-4%
50010.002	Benefits Unemployment	2,504	2,794	2,992	3,065	2%
50010.003	Benefits Clothing	3,643	1,996	3,644	3,644	0%
50010.004	Benefits Health Insurance	82,144	112,437	129,816	121,536	-6%
50010.005	Benefits Life Insurance	3,554	3,981	4,502	4,642	3%
50010.006	Benefits Social Security Tax	61,668	68,978	76,301	78,162	2%
50010.007	Benefits Workers Compensation	22,149	24,684	29,227	29,299	0%
50010.008	Benefits Other Employee Expense	165	165	184	183	-1%
Total Personnel Services		1,191,922	1,312,103	1,423,798	1,481,994	4%
<u>Maintenance</u>						
50100.001	Mtc Buildings	2,584	3,572	2,581	2,886	12%
50100.010	Mtc Grounds	2,503	2,470	2,504	3,486	39%
50100.015	Mtc Misc Repairs	0	1,213	1,500	1,500	0%
50100.017	Mtc Repairs - Radio Equipment	957	957	957	957	0%
50100.025	Mtc Street Resurfacing	815,156	3,134,088	3,359,438	3,200,000	-5%
50100.029	Mtc Vehicle Wash	1,223	1,272	990	1,218	23%
50100.030	Mtc Vehicles & Equipment	18,640	13,235	8,965	7,841	-13%
50100.032	Mtc Software	3,269	5,199	6,770	7,615	12%
Total Maintenance		844,333	3,162,006	3,383,705	3,225,503	-5%
<u>Supplies</u>						
50110.002	Supplies Cleaning	150	205	223	223	0%
50110.005	Supplies Office	4,469	4,189	3,957	4,957	25%
50110.007	Supplies Technical	3,460	3,854	4,785	3,785	-21%
50110.008	Supplies Radio Replacement	3,300	3,300	3,300	3,300	0%
50122	Dues & Subscriptions	921	1,213	900	1,554	73%
50124	Motor Fuel	10,062	10,178	13,000	12,000	-8%
50125	Non-Capitalized Equipment	0	10,750	0	0	0%
50127	Postage	179	238	240	240	0%
50131	Computer Equipment	3,555	4,174	2,100	19,150	812%
Total Supplies		26,096	38,100	28,505	45,209	59%
<u>Utilities</u>						
50140.001	Utilities OMU	2,316	2,309	3,000	3,000	0%
50140.002	Utilities Non-City	1,572	2,122	2,800	3,800	36%
50140.003	Utilities Communications	5,126	5,482	8,316	8,316	0%
50140.007	Utilities Sewer	1,555	1,731	2,400	2,400	0%
Total Utilities		10,569	11,645	16,516	17,516	6%

2026-2027 Budget**Department: 051 Engineering****Division: 001 Administration****Fund: 001 General**

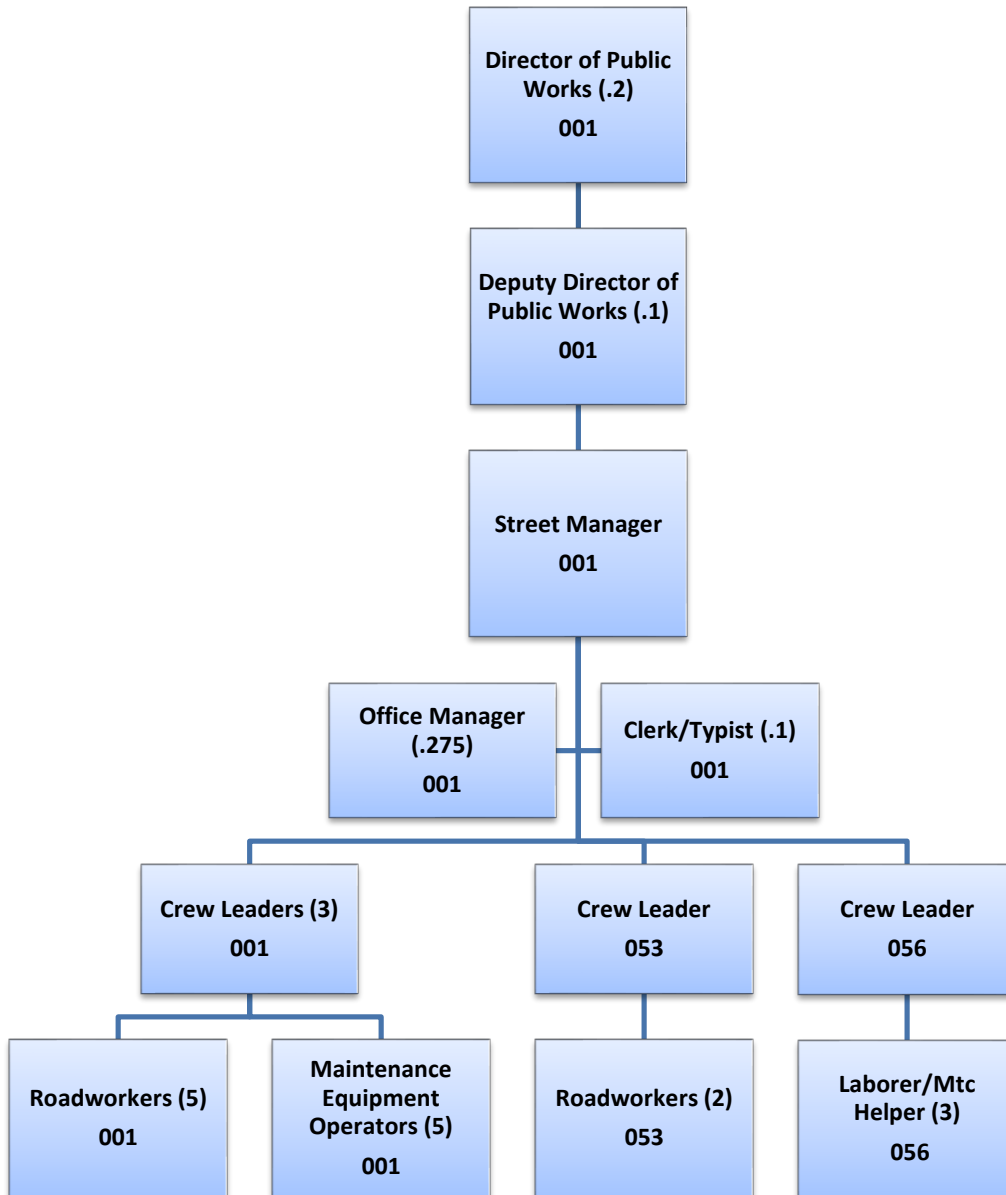
Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Other</u>						
50251	Insurance	\$ 5,561	\$ 5,445	\$ 5,464	\$ 7,241	33%
50290	Professional/Technical Services	16,337	27,984	40,443	34,300	-15%
50292.002	Property Maintenance Demolition	(500)	0	0	0	0%
50310	Safety Costs	947	1,082	1,624	1,195	-26%
50323	Training Costs	2,858	3,135	9,675	7,775	-20%
Total Other		25,203	37,646	57,206	50,511	-12%
<u>Capital</u>						
51000.003	Capital Replacement Plan	19,506	25,584	25,696	25,438	-1%
Total Capital		19,506	25,584	25,696	25,438	-1%
Total Expense		\$ 2,117,629	\$ 4,587,085	\$ 4,935,426	\$ 4,846,171	-2%

Expenditure Analysis:**Personnel:** Increase due to COLA, step increases and retirement contingency.**Maintenance:** Decrease in budget for street resurfacing due to rollover of funds in prior year.**Other:** Decrease in budget for professional/technical services due to rollover of funds prior year.**Supplies:** Increase due to timing of computer replacements.**Revenue Analysis:**

Projected \$20,625 revenue from street cut permits.

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
<i>Structure Subject to Change FY 26-27</i>				

2026-2027 Budget

DEPARTMENT: 053 Street

Fund: 001 General

Function

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

2025-2026 Accomplishments

1. Conducted 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 with the required Federal Highway Administration (FHWA) Sign Retro Reflectivity Maintenance and Documentation Database Computer Program.
5. Completed annual concrete street repairs and paving program repairs.

2026-2027 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. Attend Pipeline Strike Response Training, annual safety and Call Before You Dig Training.
4. Complete annual concrete and street paving program repairs.
5. Continue progress on the required FHWA Sign Retro Reflectivity Maintenance and Documentation Database Computer 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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	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	1,300	950	940	950	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods Sustainable City Government
4	Miles of striping	13	15	19	21	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	1,362/691	1,435/526	1,400/500	1,500/500	Promote Tourism & Econ. Dev. Sustainable City Government
1-3	Training goals met	90%	85%	90%	100%	Sustainable City Government

2026-2027 Budget
Department: 053 Street Summary
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 852,784	\$ 875,553	\$ 959,956	\$ 980,377	2%
50001.004	Salaries Outside Agency	12,005	12,486	32,256	34,944	8%
50001.004	Salaries Overtime	33,697	44,585	37,000	37,000	0%
50001.005	Salaries Retirement Contingency	0	0	0	4,439	100%
50010.001	Benefits Employees Retirement	197,199	171,612	185,633	177,329	-4%
50010.002	Benefits Unemployment	2,667	2,766	2,991	3,052	2%
50010.003	Benefits Clothing	7,320	9,115	8,544	8,544	0%
50010.004	Benefits Health Insurance	143,412	141,293	187,997	246,423	31%
50010.005	Benefits Life Insurance	3,651	3,855	4,694	4,809	2%
50010.006	Benefits Social Security Tax	64,749	68,158	88,134	89,087	1%
50010.007	Benefits Workers Compensation	36,370	37,973	43,917	43,457	-1%
50010.008	Benefits Other Employee Expense	1,010	974	1,083	1,176	9%
Total Personnel Services		1,354,863	1,368,372	1,552,205	1,630,637	5%
<u>Maintenance</u>						
50100.001	Mtc Buildings	15,642	16,106	15,658	16,406	5%
50100.003	Mtc Concrete Streets	167,270	256,886	258,114	256,000	-1%
50100.010	Mtc Grounds	2,468	2,434	2,468	3,433	39%
50100.015	Mtc Misc Repairs	990	67	1,200	1,200	0%
50100.017	Mtc Repairs - Radio Equipment	2,436	2,436	2,436	2,436	0%
50100.026	Mtc Streets	213,174	97,165	226,735	196,650	-13%
50100.029	Mtc Vehicle Wash	3,343	3,023	2,200	2,707	23%
50100.030	Mtc Vehicles & Equipment	148,962	125,573	136,145	195,872	44%
50100.032	Mtc Software	436	460	2,510	2,137	-15%
Total Maintenance		554,721	504,150	647,466	676,841	5%
<u>Supplies</u>						
50110.002	Supplies Cleaning	724	669	763	749	-2%
50110.005	Supplies Office	609	1,026	1,105	1,147	4%
50110.007	Supplies Technical	208,764	211,301	297,592	250,967	-16%
50110.008	Supplies Radio Replacement	8,400	8,400	8,400	8,400	0%
50122	Dues & Subscriptions	58	248	248	248	0%
50124	Motor Fuel	61,125	51,322	73,000	68,000	-7%
50125	Non-Capitalized Equipment	7,057	18,011	23,607	21,954	-7%
50127	Postage	3	7	15	15	0%
50129	Small Tools	3,206	4,122	4,518	4,718	4%
50131	Computer Equipment	1,354	994	5,500	3,300	-40%
50132	Computer Software	820	832	0	0	0%
Total Supplies		292,121	296,932	414,748	359,498	-13%
<u>Utilities</u>						
50140.001	Utilities OMU	2,367	2,355	3,000	3,000	0%
50140.002	Utilities Non-City	1,839	2,564	3,300	4,400	33%
50140.003	Utilities Communications	928	389	1,824	1,032	-43%
50140.007	Utilities Sewer	1,700	1,890	2,500	2,500	0%
Total Utilities		6,834	7,198	10,624	10,932	3%

2026-2027 Budget

Department: 053 Street Summary

Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Other</u>						
50222	Contractual Services	\$ 37,106	\$ 23,231	\$ 36,732	\$ 37,356	2%
50251	Insurance	20,739	20,569	22,707	27,690	22%
50290	Professional/Technical Services	607	791	1,315	1,315	0%
50301	Rents & Storage	13,126	16,776	12,500	12,500	0%
50310	Safety Costs	5,979	5,998	6,083	6,375	5%
50323	Training Costs	5,865	5,967	8,334	10,650	28%
Total Other		83,422	73,333	87,671	95,886	9%
<u>Capital</u>						
51000.005	Capital Equipment	5,995	82,829	0	0	0%
51000.003	Capital Replacement Plan	216,864	257,807	255,354	287,888	13%
Total Capital		222,859	340,636	255,354	287,888	13%
Total Expense		\$ 2,514,820	\$ 2,590,621	\$ 2,968,068	\$ 3,061,682	3%

2026-2027 Budget
Department: 053 Street
Division: 001 Administration
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 651,967	\$ 767,515	\$ 810,688	\$ 822,790	1%
50001.004	Salaries Overtime	23,294	33,546	25,000	25,000	0%
50001.005	Salaries Retirement Contingency	0	0	0	4,439	100%
50010.001	Benefits Employees Retirement	151,656	149,390	155,605	147,770	-5%
50010.002	Benefits Unemployment	2,030	2,408	2,507	2,543	1%
50010.003	Benefits Clothing	6,339	8,069	7,419	7,419	0%
50010.004	Benefits Health Insurance	112,894	131,875	171,941	230,319	34%
50010.005	Benefits Life Insurance	2,827	3,375	3,958	4,034	2%
50010.006	Benefits Social Security Tax	49,291	59,181	75,797	76,114	0%
50010.007	Benefits Workers Compensation	27,329	32,873	36,563	35,961	-2%
50010.008	Benefits Other Employee Expense	736	738	777	858	10%
Total Personnel Services		1,028,362	1,188,971	1,290,255	1,357,247	5%
<u>Maintenance</u>						
50100.001	Mtc Buildings	15,642	16,106	15,658	16,406	5%
50100.003	Mtc Concrete Streets	167,270	256,886	258,114	256,000	-1%
50100.010	Mtc Grounds	2,468	2,434	2,468	3,433	39%
50100.015	Mtc Misc Repairs	990	67	1,200	1,200	0%
50100.017	Mtc Repairs - Radio Equipment	2,436	2,436	2,436	2,436	0%
50100.026	Mtc Streets	213,174	97,165	226,735	196,650	-13%
50100.029	Mtc Vehicle Wash	3,343	3,023	2,200	2,707	23%
50100.030	Mtc Vehicles & Equipment	142,764	102,833	128,299	163,909	28%
50100.032	Mtc Software	436	460	1,310	937	-28%
Total Maintenance		548,523	481,410	638,420	643,678	1%
<u>Supplies</u>						
50110.002	Supplies Cleaning	724	669	763	749	-2%
50110.005	Supplies Office	609	1,026	1,105	1,147	4%
50110.007	Supplies Technical	117,420	122,784	182,507	156,344	-14%
50110.008	Supplies Radio Replacement	8,400	8,400	8,400	8,400	0%
50122	Dues & Subscriptions	58	248	248	248	0%
50124	Motor Fuel	55,216	45,152	65,000	60,000	-8%
50125	Non-Capitalized Equipment	5,966	6,212	11,146	11,219	1%
50127	Postage	3	7	15	15	0%
50129	Small Tools	3,206	3,783	4,132	4,300	4%
50131	Computer Equipment	1,354	994	5,500	3,300	-40%
Total Supplies		192,958	189,275	278,816	245,722	-12%
<u>Utilities</u>						
50140.001	Utilities OMU	2,367	2,355	3,000	3,000	0%
50140.002	Utilities Non-City	1,839	2,564	3,300	4,400	33%
50140.003	Utilities Communications	928	389	1,824	1,032	-43%
50140.007	Utilities Sewer	1,700	1,890	2,500	2,500	0%
Total Utilities		6,834	7,198	10,624	10,932	3%

2026-2027 Budget**Department: 053 Street****Division: 001 Administration****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Other</u>						
50222	Contractual Services	\$ 37,106	\$ 23,231	\$ 36,732	\$ 37,356	2%
50251	Insurance	18,400	18,331	20,241	24,929	23%
50290	Professional/Technical Services	607	791	1,315	1,315	0%
50301	Rents & Storage	13,126	16,776	12,500	12,500	0%
50310	Safety Costs	5,979	5,998	6,083	6,375	5%
50323	Training Costs	5,865	5,967	8,334	10,650	28%
Total Other		81,083	71,095	85,205	93,125	9%
<u>Capital</u>						
51000.005	Capital Equipment	0	82,829	0	0	0%
51000.003	Capital Replacement Plan	205,354	244,319	242,002	275,030	14%
Total Capital		205,354	327,148	242,002	275,030	14%
Total Expense		\$ 2,063,114	\$ 2,265,095	\$ 2,545,322	\$ 2,625,734	3%

Expenditure Analysis:**Personnel:** Increase due to COLA, step increases, higher health insurance and retirement contingency.**Supplies:** Decrease due to reduction in the salt and fuel budgets based on actuals and the timing of computer replacements.**Other:** Increase in insurance costs for large equipment and rollover of training funds from prior year.**Capital:** Increase due to the increased cost for vehicles and large equipment.**Revenue Analysis:**

Projected \$1,300,000 revenue for Municipal Aid.

2026-2027 Budget**Department: 053 Street****Division: 053 Traffic****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 200,818	\$ 108,039	\$ 149,268	\$ 157,587	6%
50001.003	Salaries Outside Agency	12,005	12,486	32,256	34,944	8%
50001.004	Salaries Overtime	10,404	11,039	12,000	12,000	0%
50010.001	Benefits Employees Retirement	45,543	22,222	30,028	29,559	-2%
50010.002	Benefits Unemployment	637	358	484	509	5%
50010.003	Benefits Clothing	980	1,046	1,125	1,125	0%
50010.004	Benefits Health Insurance	30,518	9,418	16,056	16,104	0%
50010.005	Benefits Life Insurance	824	480	736	775	5%
50010.006	Benefits Social Security Tax	15,458	8,977	12,337	12,973	5%
50010.007	Benefits Workers Compensation	9,041	5,100	7,354	7,496	2%
50010.008	Benefits Other Employee Expense	274	236	306	318	4%
Total Personnel Services		326,501	179,401	261,950	273,390	4%
<u>Maintenance</u>						
50100.030	Mtc Vehicles & Equipment	6,198	22,740	7,846	31,963	307%
50100.032	Mtc Software	0	0	1,200	1,200	0%
Total Maintenance		6,198	22,740	9,046	33,163	267%
<u>Supplies</u>						
50110.007	Supplies Technical	91,343	88,517	115,085	94,623	-18%
50124	Motor Fuel	5,909	6,171	8,000	8,000	0%
50125	Non-Capitalized Equipment	1,090	11,799	12,461	10,735	-14%
50129	Small Tools	0	339	386	418	8%
50132	Computer Software	820	832	0	0	0%
Total Supplies		99,162	107,658	135,932	113,776	-16%
<u>Other</u>						
50251	Insurance	2,339	2,238	2,466	2,761	12%
Total Other		2,339	2,238	2,466	2,761	12%
<u>Capital</u>						
51000.005	Capital Equipment	5,995	0	0	0	0%
51000.003	Capital Replacement Plan	11,510	13,488	13,352	12,858	-4%
Total Capital		17,505	13,488	13,352	12,858	-4%
Total Expense		\$ 451,706	\$ 325,525	\$ 422,746	\$ 435,948	3%

Expenditure Analysis:**Personnel:** Increase due to COLA and step increases.**Maintenance:** Increase due to allocation of garage charges based on actual usage.**Supplies:** Increase due to the rollover of funds from prior year for sign materials.**Revenue Analysis:**

No revenue generated by this department.

2026-2027 Budget

DEPARTMENT: 056 Stormwater

Fund: 102 Your Community Vision

Function

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

2025-2026 Accomplishments

1. Completed annual, bi-weekly, and weekly ditch inspections and checks in accordance with the maintenance schedule.
2. Continued spraying program, eradication efforts aimed at reducing the impacts of Johnson grass.
3. Cross-trained employees on equipment utilized in disaster response.

2026-2027 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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
3 & 4	Obtain required annual continuing education units	Y	Y	Y	Y	Strengthen and Enhance Neighborhoods Promote Tourism & Econ. Dev.
1 & 2	Ditches inspected, cleaned and/or cut/per employee	14.93 mi.	14.93 mi.	14.93 mi.	14.93 mi.	Strengthen and Enhance Neighborhoods Promote Tourism & Econ. Dev.
1	Paved ditches mucked	60%	60%	65%	60%	Strengthen and Enhance Neighborhoods Promote Tourism & Econ. Dev.
1	Ditch maintenance completed per schedule	100%	90%	95%	100%	Strengthen and Enhance Neighborhoods Promote Tourism & Econ. Dev.

2026-2027 Budget**Department: 056 Stormwater****Division: 001 Administration****Fund: 102 Your Community Vision**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 154,566	\$ 157,385	\$ 183,474	\$ 193,547	5%
50001.003	Salaries Outside Agency	64,166	49,828	81,536	87,808	8%
50001.004	Salaries Overtime	3,500	4,752	5,000	5,000	0%
50010.001	Benefits Employees Retirement	36,532	31,905	35,450	34,607	-2%
50010.002	Benefits Unemployment	475	487	571	596	4%
50010.003	Benefits Clothing	1,650	1,823	3,014	1,975	-34%
50010.004	Benefits Health Insurance	21,417	17,072	24,336	31,704	30%
50010.005	Benefits Life Insurance	780	727	910	952	5%
50010.006	Benefits Social Security Tax	11,608	11,901	14,565	15,189	4%
50010.007	Benefits Workers Compensation	6,833	6,936	8,682	8,776	1%
50010.008	Benefits Other Employee Expense	216	300	328	360	10%
Total Personnel Services		301,743	283,115	357,866	380,514	6%

Maintenance

50100.010	Mtc Grounds	14,530	14,692	14,692	15,372	5%
50100.015	Mtc Misc Repairs	0	64	1,000	1,000	0%
50100.017	Mtc Repairs - Radio Equipment	348	348	348	348	0%
50100.029	Mtc Vehicle Wash	581	854	622	765	23%
50100.030	Mtc Vehicles & Equip	49,832	57,991	92,390	51,615	-44%
Total Maintenance		65,291	73,949	109,052	69,100	-37%

Supplies

50110.005	Supplies Office	45	0	105	95	-10%
50110.007	Supplies Technical	3,120	5,344	6,061	6,456	7%
50110.008	Supplies Radio Replacement	1,200	1,200	1,200	1,200	0%
50124	Motor Fuel	14,766	14,603	18,000	18,000	0%
50125	Non-Capitalized Equipment	1,222	1,117	1,650	10,310	525%
50129	Small Tools	703	1,371	1,626	1,611	-1%
Total Supplies		21,057	23,635	28,642	37,672	32%

Utilities

50140.003	Utilities Communications	208	378	312	312	0%
Total Utilities		208	378	312	312	0%

Other

50222	Contractual Services	14,443	15,573	27,996	25,000	-11%
50251	Insurance	4,616	4,380	4,893	6,959	42%
50290	Professional/Technical Services	130	277	490	490	0%
50310	Safety Costs	2,094	2,175	2,232	2,315	4%
50323	Training Costs	135	227	400	100	-75%
Total Other		21,418	22,633	36,011	34,864	-3%

2026-2027 Budget**Department: 056 Stormwater****Division: 001 Administration****Fund: 102 Your Community Vision**

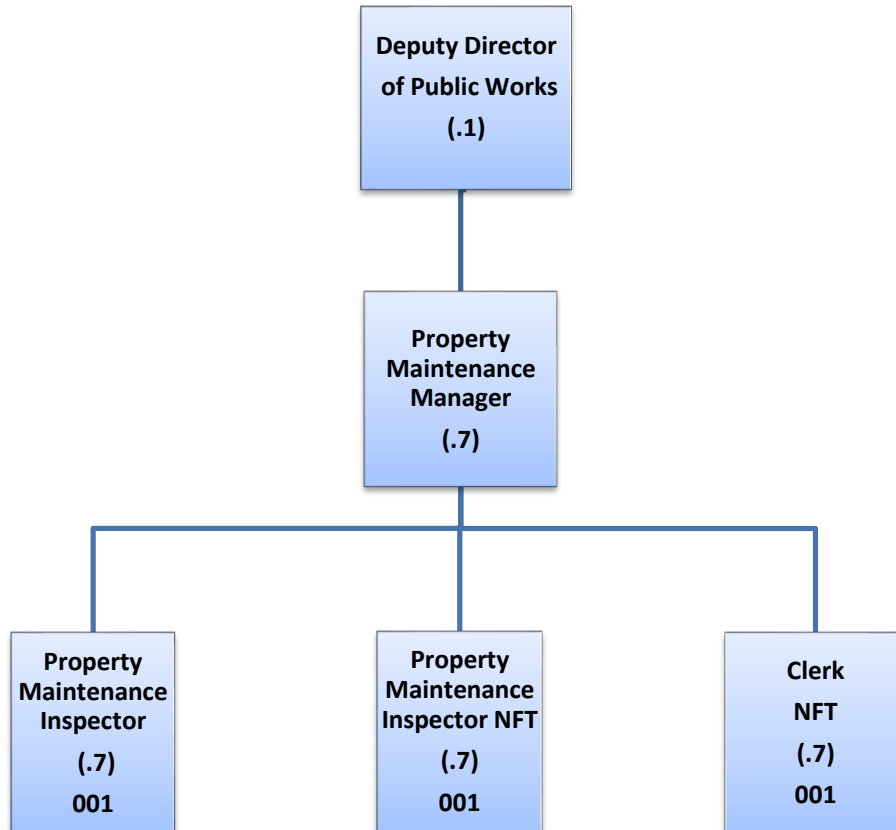
Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Capital</u>						
51000.005	Capital Equipment	\$ 0	\$ 0	\$ 0	\$ 72,000	100%
51000.003	Capital Replacement Plan	59,760	79,784	85,751	73,120	-15%
Total Capital		59,760	79,784	85,751	145,120	69%
Total Expense		\$ 469,476	\$ 483,493	\$ 617,634	\$ 667,582	8%

Expenditure Analysis:**Personnel:** Increase due to COLA, step increases and higher health insurance.**Maintenance:** Decrease due to allocation of garage charges based on actual usage.**Supplies:** Increase for the purchase of a digital arrow board.**Capital:** Increase for the purchase of a remote controlled brush cutter.**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
<i>Structure Subject to Change FY 26-27</i>	

DEPARTMENT: 059 Property Maintenance**Fund: 001 General****Function**

This department is responsible for conducting inspections to ensure compliance with Property Maintenance ordinances and assists in the enforcement of Sanitation ordinances. These functions help prevent the deterioration of neighborhoods by enforcing property maintenance and sanitation standards for both 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.

2025-2026 Accomplishments

1. Completed 5,484 inspections, including 1,371 initial inspections, 3,262 re-inspections, 750 vacant structure inspections, and 101 on-site demolition inspections.
2. Successfully implemented a new Citizens Portal and Code Enforcement application.
3. Issued 94 citations and filed 40 liens for a total of \$60,383 for non-compliance with City Property Maintenance ordinances.
4. Recovered costs, fines, and fees totaling \$47,642 from 17 citations and 31 liens to properties in violation of City ordinances.

2026-2027 Goals & Objectives (G & O)

1. Conduct timely inspection of 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. Continue to improve utilization of the new GoGov software system to track, monitor and improve responses to citizens requests for service and complaints. Improve the link between citizen requests and code enforcement to more effectively correct violations of the International Property Maintenance Code and the Property Maintenance Ordinance.
3. Continue identifying hazardous and dilapidated properties and work with the Code Enforcement Board to remove or rehabilitate properties that 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 for properties not meeting minimum standards.
5. Issue notices of violation, citations, and file liens to recover public funds expended for the continued maintenance and minimal upkeep of non-compliant properties and demolition of severely dilapidated structures.
6. Continue addressing citizen requests/complaints in a timely manner and provide information on violations and available remedies through City Action using the new GoGov platform, citizen portal and software program.

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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
1, 2, 5	Number of inspections	2,205	2,400	5,500	6,025	Strengthen & Enhance Neighborhoods Promote Tourism & Econ. Dev.
6	Citizen Action Line requests closed	1,630	1,915	2,500	3,000	Strengthen & Enhance Neighborhoods Improve Transparency & Communication
3 & 4	Demolition permits issued	41	45	60	48	Strengthen & Enhance Neighborhoods Promote Tourism & Econ. Dev.
3 & 4	Demolitions dilapidated structures	13	16	13	14	Strengthen & Enhance Neighborhoods Promote Tourism & Econ. Dev.

2026-2027 Budget
Department: 059 Property Maintenance
Division: 001 Administration
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 124,385	\$ 116,220	\$ 121,437	\$ 128,393	6%
50001.002	Salaries Non-Full Time	40,199	35,861	38,680	40,419	4%
50001.004	Salaries Overtime	0	0	3,600	3,600	0%
50001.005	Salaries Retirement Contingency	0	0	5,314	0	-100%
50010.001	Benefits Employees Retirement	27,047	22,360	23,282	23,006	-1%
50010.002	Benefits Unemployment	495	458	491	517	5%
50010.003	Benefits Clothing	607	811	1,721	1,064	-38%
50010.004	Benefits Health Insurance	9,923	11,266	12,720	12,307	-3%
50010.005	Benefits Life Insurance	485	534	581	608	5%
50010.006	Benefits Social Security Tax	12,325	11,372	12,524	13,190	5%
50010.007	Benefits Workers Compensation	2,246	2,063	2,261	2,317	2%
50010.008	Benefits Other Employee Expense	165	150	164	163	-1%
Total Personnel Services		217,878	201,095	222,775	225,584	1%

Maintenance

50100.001	Mtc Buildings	5,479	5,714	7,154	7,610	6%
50100.01	Mtc Grounds	2,494	2,483	2,469	2,739	11%
50100.029	Mtc Vehicle Wash	436	641	466	574	23%
50100.030	Mtc Vehicles & Equipment	3,429	3,137	3,052	8,492	178%
50100.032	Mtc Software	0	0	0	28,500	100%
Total Maintenance		11,838	11,975	13,141	47,915	265%

Supplies

50110.005	Supplies Office	1,538	784	1,039	970	-7%
50110.007	Supplies Technical	183	226	326	375	15%
50124	Motor Fuel	2,970	2,834	3,500	3,500	0%
50125	Non-Capitalized Equipment	320	0	273	300	10%
50127	Postage	244	211	489	350	-28%
50131	Computer Equipment	1,258	1,423	0	0	0%
Total Supplies		6,513	5,479	5,627	5,495	-2%

Utilities

50140.001	Utilities OMU	219	219	400	400	0%
50140.002	Utilities Non-City	90	102	200	200	0%
50140.003	Utilities Communications	3,178	3,233	3,300	3,300	0%
50140.007	Utilities Sewer	119	134	200	200	0%
Total Utilities		3,606	3,688	4,100	4,100	0%

Other

50222	Contractual Services	7	310	3,000	3,000	0%
50251	Insurance	2,243	2,206	2,437	2,763	13%
50271	Mowing	38,494	26,722	68,918	40,000	-42%
50290	Professional/Technical Services	10,445	10,731	11,025	11,025	0%
50292.002	Property Maintenance Demolition	140,336	138,075	107,770	44,676	-59%
50292.003	Property Maintenance Assistance	4,485	4,384	7,500	7,500	0%
50310	Safety Costs	375	433	486	485	0%
50323	Training Costs	178	42	1,500	1,000	-33%
Total Other		196,563	182,902	202,636	110,449	-45%

2026-2027 Budget**Department: 059 Property Maintenance****Division: 001 Administration****Fund: 001 General**

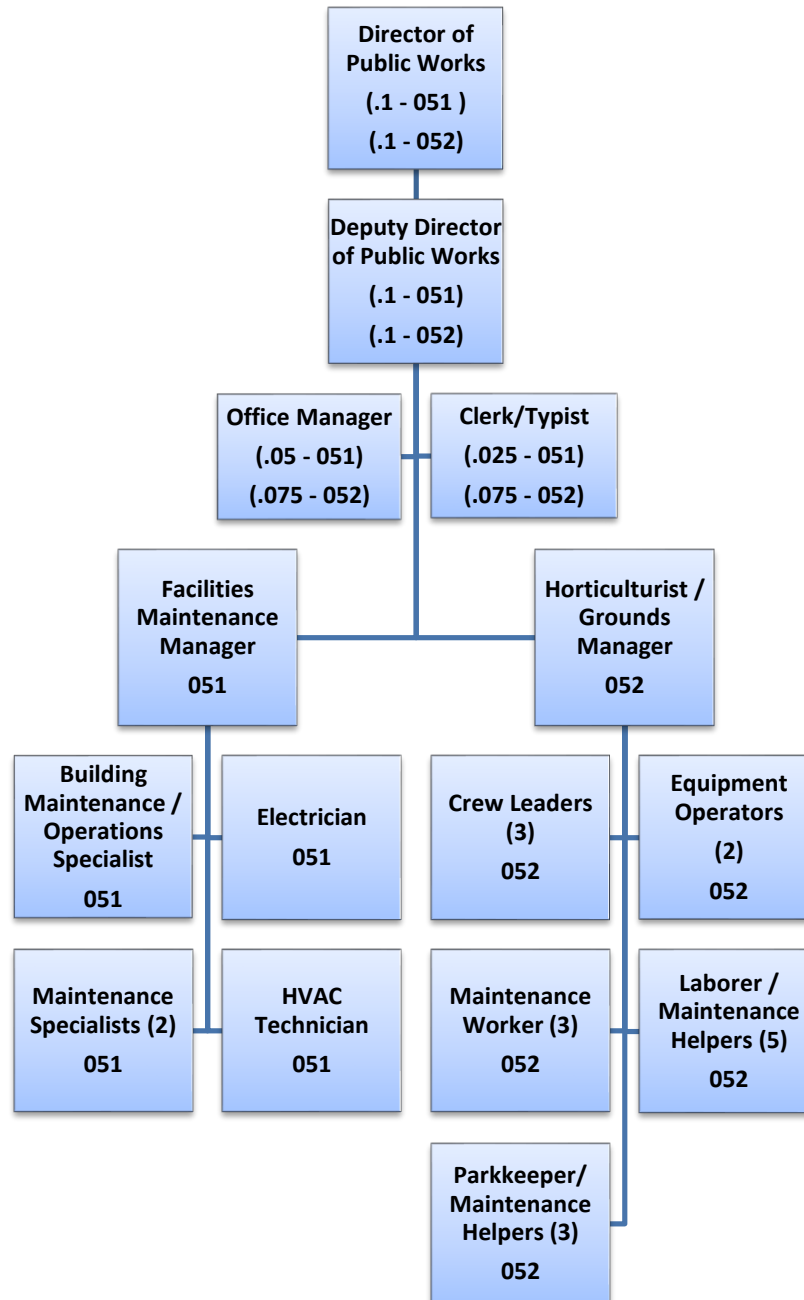
Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Capital</u>						
51000.003	Capital Replacement Plan	\$ 6,650	\$ 8,110	\$ 8,772	\$ 8,636	-2%
Total Capital		6,650	8,110	8,772	8,636	-2%
Total Expense		\$ 443,049	\$ 413,250	\$ 457,051	\$ 402,179	-12%

Expenditure Analysis:**Personnel:** Increase due to COLA and step increases.**Other:** Decrease due to prior year rollover of mowing and demolition funds.**Revenue Analysis:**

Projected revenue \$44,272 from liens and \$4,600 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
<i>Structure Subject to Change FY 26-27</i>			

2026-2027 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.

2025-2026 Accomplishments

1. Assisted with the completion of Fire Station #3.
2. Completed all approved facilities maintenance projects listed in 2025-2026 fiscal year budget.
3. Installed LED lighting at Ben Hawes Park.
4. Replaced the roof at City Hall.
5. Repaired the boat dock at English Park.
6. Painted the walking bridge at Chautauqua Park.
7. Replaced fencing at Dugan Best ball field and Eastern Little League ball field.
8. Continued support for festivals and special events.
9. Installed new Musco lighting at Dugan Best ball field, along with construction of new soccer court and exercise courts.
10. Finished installation of LED lighting at City Hall.
11. Installed and replaced roofs on multiple municipal, recreational and cultural facilities along with citywide shingle roof replacements due to hail storm.
12. Added new fencing to Thompson-Berry Soccer Fields and Parrish Avenue Chautauqua Park side.

2026-2027 Goals & Objectives (G & O)

1. Complete all approved facilities maintenance projects listed in the fiscal year 2026-2027 budget.
2. Install new lighting on five welcome signs around town.
3. Install new lighting and control panels at KWC Tennis Courts.
4. Install new fire alarms and devices at Edge Ice Rink.
5. Update the OPD fire alarm panel.
6. Replace the boat dock at English Park.
7. Replace the roof at Ben Hawes golf keeper house.
8. Replace lighting at Western Little League.

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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
1-8	Square feet of facilities maintained/employee	261,280	155,936	158,000	160,000	Sustainable City Government Promote Tourism & Economic Dev.
1 & 3	Acres maintained/employee	59.42	59.42	61.00	62.00	Sustainable City Government Promote Tourism & Economic Dev.
1-8	Work orders completed	7,650	7,650	9,250	9,340	Sustainable City Government
1-8	Budgeted Projects Completed	96.3%	100.0%	100.0%	100.0%	Sustainable City Government Promote Tourism & Economic Dev.

2026-2027 Budget

Department: 052 Facilities Maintenance Summary

Fund: 302 Facilities Maintenance

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 1,215,662	\$ 1,245,402	\$ 1,315,402	\$ 1,396,380	6%
50001.003	Salaries Outside Agency	130,560	127,678	164,226	179,156	9%
50001.004	Salaries Overtime	66,297	88,194	65,000	77,000	18%
50001.005	Salaries Retirement Contingency	0	0	0	17,971	100%
50010.001	Benefits Employees Retirement	294,797	256,461	257,031	254,718	-1%
50010.002	Benefits Unemployment	3,912	4,069	4,141	4,384	6%
50010.003	Benefits Clothing	8,444	11,278	12,530	11,283	-10%
50010.004	Benefits Health Insurance	262,074	275,903	318,442	331,602	4%
50010.005	Benefits Life Insurance	5,630	5,776	6,410	6,775	6%
50010.006	Benefits Social Security Tax	91,744	95,882	105,600	111,795	6%
50010.007	Benefits Workers Compensation	24,199	25,209	28,491	29,217	3%
50010.008	Benefits Other Employee Expense	672	599	898	1,078	20%
Total Personnel Services		2,103,991	2,136,450	2,278,171	2,421,359	6%
<u>Maintenance</u>						
50100.001	Mtc Buildings	221,353	233,895	278,342	347,560	25%
50100.015	Mtc Misc Repairs	326,525	317,684	385,904	395,036	2%
50100.017	Mtc Repairs - Radio Equipment	2,697	2,697	2,697	2,697	0%
50100.027	Mtc Tree Removal - Parks	30,000	29,550	45,450	40,000	-12%
50100.028	Mtc Tree Trimming and Removal	32,500	32,750	42,250	40,000	-5%
50100.029	Mtc Vehicle Wash	3,924	4,081	2,970	3,655	23%
50100.030	Mtc Vehicles & Equipment	119,452	192,587	177,590	112,251	-37%
50100.032	Mtc Software	436	460	810	1,087	34%
Total Maintenance		736,887	813,704	936,013	942,286	1%
<u>Supplies</u>						
50110.001	Supplies Agricultural	79,806	78,694	85,995	107,361	25%
50110.002	Supplies Cleaning	21,834	28,865	28,950	31,731	10%
50110.005	Supplies Office	1,484	1,792	1,660	1,704	3%
50110.007	Supplies Technical	73,229	76,006	84,490	86,306	2%
50110.008	Supplies Radio Replacement	9,300	9,300	9,300	9,300	0%
50122	Dues & Subscriptions	301	617	1,077	1,277	19%
50124	Motor Fuel	57,458	54,072	63,000	61,000	-3%
50125	Non-Capitalized Equipment	5,606	5,451	6,320	6,250	-1%
50127	Postage	25	25	45	45	0%
50129	Small Tools	3,032	3,138	3,415	3,440	1%
50131	Computer Equipment	0	1,989	3,500	8,700	149%
Total Supplies		252,074	259,948	287,752	317,114	10%
<u>Utilities</u>						
50140.001	Utilities OMU	5,494	5,153	6,500	7,500	15%
50140.002	Utilities Non-City	5,192	5,219	10,050	12,450	24%
50140.003	Utilities Communications	6,429	6,406	6,168	5,820	-6%
50140.007	Utilities Sewer	1,521	1,779	2,200	2,200	0%
Total Utilities		18,636	18,558	24,918	27,970	12%

2026-2027 Budget

Department: 052 Facilities Maintenance Summary

Fund: 302 Facilities Maintenance

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Other						
50222	Contractual Services	\$ 770,574	\$ 764,484	\$ 1,130,611	\$ 919,058	-19%
50251	Insurance	21,703	23,414	24,645	28,747	17%
50290	Professional/Technical Services	0	335	390	390	0%
50301	Rents & Storage	1,632	6,113	10,223	8,718	-15%
50310	Safety Costs	10,398	10,169	13,286	13,649	3%
50323	Training Costs	1,575	4,100	3,302	6,702	103%
Total Other		805,882	808,613	1,182,457	977,264	-17%
Capital						
51000.001	Capital Buildings	146,500	196,441	961,783	149,000	-85%
51000.005	Capital Equipment	0	2,200	0	0	0%
51000.003	Capital Replacement Plan	80,140	91,236	108,840	117,200	8%
51025	Depreciation Expense	30,833	30,833	0	0	0%
Total Capital		257,473	320,709	1,070,623	266,200	-75%
Total Expense		\$ 4,174,944	\$ 4,357,983	\$ 5,779,934	\$ 4,952,193	-14%

2026-2027 Budget
Department: 052 Facilities Maintenance
Division: 051 Buildings
Fund: 302 Facilities Maintenance

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 404,826	\$ 401,967	\$ 439,287	\$ 459,401	5%
50001.004	Salaries Overtime	11,854	16,860	12,000	17,000	42%
50010.001	Benefits Employees Retirement	95,640	81,414	84,030	82,165	-2%
50010.002	Benefits Unemployment	1,253	1,261	1,354	1,414	4%
50010.003	Benefits Clothing	2,255	2,532	2,532	2,532	0%
50010.004	Benefits Health Insurance	65,586	67,934	74,883	106,172	42%
50010.005	Benefits Life Insurance	1,860	1,833	2,135	2,229	4%
50010.006	Benefits Social Security Tax	30,586	30,906	34,523	36,062	4%
50010.007	Benefits Workers Compensation	7,781	7,824	8,551	8,652	1%
50010.008	Benefits Other Employee Expense	175	175	245	244	0%
Total Personnel Services		621,816	612,705	659,540	715,871	9%
<u>Maintenance</u>						
50100.001	Mtc Buildings	221,353	233,895	278,342	347,560	25%
50100.015	Mtc Misc Repairs	279,994	259,942	322,480	304,000	-6%
50100.017	Mtc Repairs - Radio Equipment	522	522	522	522	0%
50100.029	Mtc Vehicle Wash	1,017	1,058	770	948	23%
50100.030	Mtc Vehicles & Equipment	55,259	89,401	47,050	14,382	-69%
Total Maintenance		558,145	584,818	649,164	667,412	3%
<u>Supplies</u>						
50110.005	Supplies Office	986	1,143	985	980	-1%
50110.008	Supplies Radio Replacement	1,800	1,800	1,800	1,800	0%
50122	Dues & Subscriptions	301	542	942	1,142	21%
50124	Motor Fuel	17,294	14,337	18,000	16,000	-11%
50125	Non-Capitalized Equipment	1,998	2,175	2,475	3,105	25%
50127	Postage	25	25	25	25	0%
50129	Small Tools	1,355	1,436	1,532	1,550	1%
50131	Computer Equipment	0	0	2,000	7,050	253%
Total Supplies		23,760	21,458	27,759	31,652	14%
<u>Utilities</u>						
50140.001	Utilities OMU	2,638	2,467	3,000	3,600	20%
50140.002	Utilities Non-City	2,230	2,209	4,400	5,500	25%
50140.003	Utilities Communications	4,725	4,773	3,984	3,984	0%
50140.007	Utilities Sewer	701	823	1,000	1,000	0%
Total Utilities		10,294	10,271	12,384	14,084	14%
<u>Other</u>						
50222	Contractual Services	257,578	271,778	306,251	303,476	-1%
50251	Insurance	6,177	7,148	7,450	8,562	15%
50290	Professional/Technical Services	0	335	390	390	0%
50301	Rents & Storage	1,582	6,113	6,528	6,523	0%
50310	Safety Costs	1,926	3,311	4,543	4,656	2%
50323	Training Costs	500	3,451	1,900	1,900	0%
Total Other		267,763	292,135	327,062	325,507	0%

2026-2027 Budget**Department: 052 Facilities Maintenance****Division: 051 Buildings****Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Capital						
51000.001	Capital Buildings	\$ 146,500	\$ 196,441	\$ 961,783	\$ 149,000	-85%
51000.003	Capital Replacement Plan	27,250	28,001	34,757	36,259	4%
51025	Depreciation Expense	30,833	27,560	0	0	0%
Total Capital		204,583	252,002	996,540	185,259	-81%
Total Expense		\$ 1,686,360	\$ 1,773,388	\$ 2,672,449	\$ 1,939,785	-27%

Expenditure Analysis:**Personnel:** Increase due to COLA, step increases and higher health insurance costs.**Supplies:** Decrease due to timing of computer replacements.**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.

2026-2027 Budget

Department: 052 Facilities Maintenance		Division: 051 Buildings		Fund: 302 Facilities Maintenance		
Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40412	Facilities Maintenance Services	\$ 1,646,923	\$ 1,692,533	\$ 2,152,078	\$ 1,887,578	-12%
41060	Miscellaneous Revenue	1,311	655	0	0	0%
41201	Sales of Capital Assets	(95,160)	0	0	0	0%
Total Revenue		\$ 1,553,074	\$ 1,693,188	\$ 2,152,078	\$ 1,887,578	-12%

2026-2027 Budget**Department: 052 Facilities Maintenance****Division: 052 Grounds****Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 810,836	\$ 843,436	\$ 876,115	\$ 936,979	7%
50001.003	Salaries Outside Agency	130,560	127,678	164,226	179,156	9%
50001.004	Salaries Overtime	54,442	71,334	53,000	60,000	13%
50001.005	Salaries Retirement Contingency	0	0	0	17,971	100%
50010.001	Benefits Employees Retirement	199,157	175,046	173,001	172,553	0%
50010.002	Benefits Unemployment	2,659	2,809	2,787	2,970	7%
50010.003	Benefits Clothing	6,189	8,746	9,998	8,751	-12%
50010.004	Benefits Health Insurance	196,488	207,969	243,559	225,430	-7%
50010.005	Benefits Life Insurance	3,770	3,943	4,275	4,546	6%
50010.006	Benefits Social Security Tax	61,158	64,976	71,077	75,733	7%
50010.007	Benefits Workers Compensation	16,418	17,385	19,940	20,565	3%
50010.008	Benefits Other Employee Expense	497	424	653	834	28%
Total Personnel Services		1,482,175	1,523,745	1,618,631	1,705,488	5%

Maintenance

50100.015	Mtc Misc Repairs	46,532	57,742	63,424	91,036	44%
50100.017	Mtc Repairs - Radio Equipment	2,175	2,175	2,175	2,175	0%
50100.027	Mtc Tree Removal - Parks	30,000	29,550	45,450	40,000	-12%
50100.028	Mtc Tree Trimming and Removal	32,500	32,750	42,250	40,000	-5%
50100.029	Mtc Vehicle Wash	2,907	3,023	2,200	2,707	23%
50100.030	Mtc Vehicles & Equipment	64,193	103,186	130,540	97,869	-25%
50100.032	Mtc Software	436	460	810	1,087	34%
Total Maintenance		178,743	228,886	286,849	274,874	-4%

Supplies

50110.001	Supplies Agricultural	79,806	78,694	85,995	107,361	25%
50110.002	Supplies Cleaning	21,834	28,865	28,950	31,731	10%
50110.005	Supplies Office	497	649	675	724	7%
50110.007	Supplies Technical	73,229	76,006	84,490	86,306	2%
50110.008	Supplies Radio Replacement	7,500	7,500	7,500	7,500	0%
50122	Dues & Subscriptions	0	75	135	135	0%
50124	Motor Fuel	40,164	39,735	45,000	45,000	0%
50125	Non-Capitalized Equipment	3,608	3,276	3,845	3,145	-18%
50127	Postage	0	0	20	20	0%
50129	Small Tools	1,676	1,702	1,883	1,890	0%
50131	Computer Equipment	0	1,989	1,500	1,650	10%
Total Supplies		228,314	238,491	259,993	285,462	10%

Utilities

50140.001	Utilities OMU	2,856	2,686	3,500	3,900	11%
50140.002	Utilities Non-City	2,962	3,011	5,650	6,950	23%
50140.003	Utilities Communications	1,704	1,634	2,184	1,836	-16%
50140.007	Utilities Sewer	820	956	1,200	1,200	0%
Total Utilities		8,342	8,287	12,534	13,886	11%

Other

50222	Contractual Services	512,996	492,706	824,360	615,582	-25%
50251	Insurance	15,526	16,266	17,195	20,185	17%
50301	Rents & Storage	50	0	3,695	2,195	-41%
50310	Safety Costs	8,472	6,858	8,743	8,993	3%
50323	Training Costs	1,075	648	1,402	4,802	243%
Total Other		538,119	516,478	855,395	651,757	-24%

2026-2027 Budget**Department: 052 Facilities Maintenance****Division: 052 Grounds****Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Capital						
51000.005	Capital Equipment	\$ 0	\$ 2,200	\$ 0	\$ 0	0%
51000.003	Capital Replacement Plan	52,890	63,235	74,083	80,941	9%
51025	Depreciation Expense	0	3,273	0	0	0%
Total Capital		52,890	68,708	74,083	80,941	9%
Total Expense		\$ 2,488,583	\$ 2,584,595	\$ 3,107,485	\$ 3,012,408	-3%

Expenditure Analysis:**Personnel:** Increase due to COLA, step increases and retirement contingency.**Maintenance:** Decrease due to allocation of garage charges based on actual usage.**Supplies:** Increase in agricultural supplies for Thompson Berry Park and the cost of cleaning and technical supplies.**Other:** Decrease due to prior year rollover of mowing service funds.**Revenue Analysis:**

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

2026-2027 Budget**Department: 052 Facilities Maintenance****Division: 052 Grounds****Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Revenue

40413	Grounds Services	\$ 2,595,998	\$ 2,725,883	\$ 2,769,285	\$ 3,008,827	9%
Total Revenue		\$ 2,595,998	\$ 2,725,883	\$ 2,769,285	\$ 3,008,827	9%

2026-2027 Budget**Department: 058 Parking Garage Summary****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Maintenance</u>						
50100.001	Mtc Buildings	\$ 57,063	\$ 41,274	\$ 63,651	\$ 42,923	-33%
50100.010	Mtc Grounds	55,182	51,636	53,454	55,929	5%
Total Maintenance		112,245	92,910	117,105	98,852	-16%
<u>Supplies</u>						
50110.007	Supplies Technical	822	0	400	300	-25%
Total Supplies		822	0	400	300	-25%
<u>Utilities</u>						
50140.001	Utilities OMU	9,459	10,750	12,000	12,000	0%
50140.007	Utilities Sewer	457	511	700	700	0%
Total Utilities		9,916	11,261	12,700	12,700	0%
<u>Other</u>						
50222	Contractual Services	3,876	4,560	4,500	4,680	4%
50251	Insurance	16,773	19,336	20,765	28,546	37%
Total Other		20,649	23,896	25,265	33,226	32%
<u>Capital</u>						
51000.005	Capital Equipment	0	47,500	0	0	0%
51000.003	Capital Replacement Plan	5,653	7,304	6,708	19,422	190%
Total Capital		5,653	54,804	6,708	19,422	190%
Total Expense		\$ 149,285	\$ 182,871	\$ 162,178	\$ 164,500	1%

2026-2027 Budget**Department: 058 Parking Garage****Division: 001 Downtown Parking Garage****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Maintenance</u>						
50100.001	Mtc Buildings	\$ 37,316	\$ 23,664	\$ 36,851	\$ 24,387	-34%
50100.010	Mtc Grounds	27,591	25,818	26,727	27,964	5%
Total Maintenance		64,907	49,482	63,578	52,351	-18%
<u>Supplies</u>						
50110.007	Supplies Technical	0	0	100	0	-100%
Total Supplies		0	0	100	0	-100%
<u>Utilities</u>						
50140.001	Utilities OMU	3,651	3,910	5,000	5,000	0%
Total Utilities		3,651	3,910	5,000	5,000	0%
<u>Other</u>						
50251	Insurance	8,050	9,166	9,967	13,347	34%
Total Other		8,050	9,166	9,967	13,347	34%
<u>Capital</u>						
51000.003	Capital Replacement Plan	2,294	3,085	3,036	9,254	205%
Total Capital		2,294	3,085	3,036	9,254	205%
Total Expense		\$ 78,902	\$ 65,643	\$ 81,681	\$ 79,952	-2%

Expenditure Analysis:**Maintenance:** Decrease in the cost of planned maintenance for the budget year.**Other:** Increase in insurance premiums.**Capital:** Increase due to the addition of elevator replacement funding.**Revenue Analysis:**

Budgeted \$110,000 revenue for monthly and special events parking.

2026-2027 Budget

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

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40321	Monthly Parking	\$ 44,305	\$ 41,800	\$ 51,000	\$ 51,000	0%
40324	Monthly Parking - Tax Exempt	26,160	39,520	41,000	41,000	0%
41080	RiverPark Center - Special Events	16,487	15,278	15,000	18,000	20%
Total Revenue		\$ 86,952	\$ 96,598	\$ 107,000	\$ 110,000	3%

2026-2027 Budget**Department: 058 Parking Garage****Division: 010 Locust Street Garage****Fund: 001 General**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Maintenance</u>						
50100.001	Mtc Buildings	\$ 19,747	\$ 17,610	\$ 26,800	\$ 18,536	-31%
50100.010	Mtc Grounds	27,591	25,818	26,727	27,965	5%
Total Maintenance		47,338	43,428	53,527	46,501	-13%
<u>Supplies</u>						
50110.007	Supplies Technical	822	0	300	300	0%
Total Supplies		822	0	300	300	0%
<u>Utilities</u>						
50140.001	Utilities OMU	5,809	6,840	7,000	7,000	0%
50140.007	Utilities Sewer	457	511	700	700	0%
Total Utilities		6,266	7,351	7,700	7,700	0%
<u>Other</u>						
50222	Contractual Services	3,876	4,560	4,500	4,680	4%
50251	Insurance	8,722	10,169	10,798	15,199	41%
Total Other		12,598	14,729	15,298	19,879	30%
<u>Capital</u>						
51000.005	Capital Equipment	0	47,500	0	0	0%
51000.003	Capital Replacement Plan	3,359	4,219	3,672	10,168	177%
Total Capital		3,359	51,719	3,672	10,168	177%
Total Expense		\$ 70,383	\$ 117,227	\$ 80,497	\$ 84,548	5%

Expenditure Analysis:**Maintenance:** Decrease in the cost of planned maintenance for the budget year.**Other:** Increase in insurance premiums.**Capital:** Increase due to the addition of elevator replacement funding.**Revenue Analysis:**

Budgeted \$55,500 revenue for weekday and monthly parking.

2026-2027 Budget

Department: 058 Parking Garage

Division: 010 Locust Street Garage

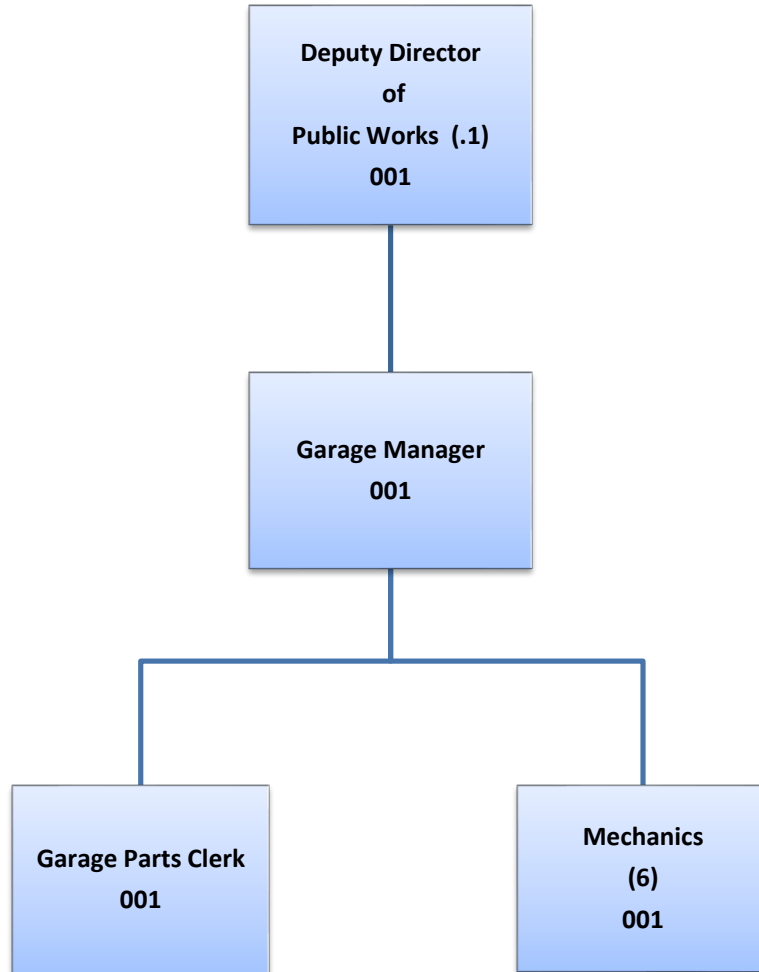
Fund: 001 General

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40321	Monthly Parking	\$ 15,670	\$ 22,550	\$ 24,000	\$ 25,000	4%
40322	Daily Parking	12,136	18,737	18,000	18,000	0%
40323	Special Events	2,618	862	2,000	500	-75%
40324	Monthly Parking - Tax Exempt	0	0	0	12,000	100%
Total Revenue		\$ 30,424	\$ 42,149	\$ 44,000	\$ 55,500	26%



GARAGE

Garage Fund (303)



FUND.DEPARTMENT.	303.054.
DIVISION	001
FULL TIME (FT):	8.1
TOTAL	8.1
<i>Structure Subject to Change FY 26-27</i>	

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).

2025-2026 Accomplishments

1. Continued implementing practices and servicing equipment in a cost-effective manner.
2. Provided continuous training to keep all technicians up to date on rapidly changing equipment and vehicle technologies.
3. Targeted maintenance service-level requirements for vehicles and equipment.
4. Maintained inventory of high-demand parts to reduce equipment downtime.
5. Assisted in evaluating equipment and vehicles for replacement to ensure cost-effective operations.
6. Continued providing service and maintenance for RWRA vehicles.
7. Continued preventive maintenance services to maximize the lifespan of equipment and vehicles.
8. Established factory training for technicians on Pierce fire trucks and Ford vehicles.
9. Provided electrical training for new technicians.

2026-2027 Goals & Objectives (G & O)

1. Continue to identify and implement improved practices and processes to save time and reduce costs.
2. Continue training technicians to keep pace with rapidly changing vehicle and equipment technologies.
3. Maintain service-level requirements for vehicles and equipment through proactive maintenance.
4. Maintain an inventory of critical components and frequently used materials to ensure timely maintenance, repairs, and availability of vehicles and equipment.
5. Assist in evaluating equipment and vehicles for replacement to ensure cost-effective operations.
6. Continue providing maintenance and repair services for RWRA vehicles.
7. Continue preventive maintenance programs to optimize performance and extend the lifespan of vehicles and equipment.
8. Establish factory-certified training opportunities for technicians on Pierce fire trucks and automotive vehicles.

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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
1 - 8	Completed repair orders/employee	340	328	381	400	Sustainable City Government
1 - 8	Units maintained/employee	160.66	163.00	164.50	164.00	Sustainable City Government
1 - 7	Replacement units placed in service	42	32	56	39	Sustainable City Government

2026-2027 Budget
Department: 054 Garage
Division: 001 Administration
Fund: 303 Garage

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 495,427	\$ 547,489	\$ 576,966	\$ 574,038	-1%
50001.003	Salaries Outside Agency	10,330	0	0	0	0%
50001.004	Salaries Overtime	5,939	5,275	6,000	6,000	0%
50001.005	Salaries Retirement Contingency	0	0	23,799	35,659	50%
50010.001	Benefits Employees Retirement	114,150	107,146	108,548	101,101	-7%
50010.002	Benefits Unemployment	1,510	1,666	1,749	1,740	-1%
50010.003	Benefits Clothing	3,319	2,845	3,100	3,475	12%
50010.004	Benefits Health Insurance	90,260	99,128	109,074	121,022	11%
50010.005	Benefits Life Insurance	2,288	2,552	2,782	2,780	0%
50010.006	Benefits Social Security Tax	35,869	39,677	44,597	44,373	-1%
50010.007	Benefits Workers Compensation	8,012	8,810	9,481	9,143	-4%
50010.008	Benefits Other Employee Expense	489	276	446	503	13%
Total Personnel Services		767,593	814,864	886,542	899,834	1%
<u>Maintenance</u>						
50100.001	Mtc Buildings	24,201	20,826	19,611	23,198	18%
50100.009	Mtc Garage	3	289	1,003	1,238	23%
50100.010	Mtc Grounds	2,617	2,493	2,527	4,451	76%
50100.015	Mtc Misc Repairs	2,226	(1,019)	2,240	2,124	-5%
50100.017	Mtc Repairs - Radio Equipment	348	348	348	348	0%
50100.029	Mtc Vehicle Wash	291	303	220	271	23%
50100.032	Mtc Software	10,211	14,071	15,755	17,950	14%
Total Maintenance		39,897	37,310	41,704	49,580	19%
<u>Supplies</u>						
50110.002	Supplies Cleaning	6,932	5,492	7,686	7,546	-2%
50110.005	Supplies Office	652	614	606	619	2%
50110.007	Supplies Technical	7,735	7,349	6,535	7,239	11%
50110.008	Supplies Radio Replacement	1,200	1,200	1,200	1,200	0%
50121	Auto Parts	726,314	773,470	762,821	782,782	3%
50124	Motor Fuel	1,411	621	1,700	1,500	-12%
50125	Non-Capitalized Equipment	5,579	2,359	6,756	5,999	-11%
50129	Small Tools	1,376	1,517	1,379	1,385	0%
50131	Computer Equipment	2,480	1,398	3,000	2,000	-33%
Total Supplies		753,679	794,020	791,683	810,270	2%
<u>Utilities</u>						
50140.001	Utilities OMU	3,574	3,648	4,500	4,500	0%
50140.002	Utilities Non-City	3,466	4,363	6,300	7,000	11%
50140.003	Utilities Communications	720	720	720	720	0%
50140.007	Utilities Sewer	618	661	1,000	1,000	0%
Total Utilities		8,378	9,391	12,520	13,220	6%
<u>Other</u>						
50251	Insurance	5,313	5,453	6,219	7,185	16%
50310	Safety Costs	1,628	1,217	2,137	2,884	35%
50323	Training Costs	1,517	10,529	12,970	21,570	66%
Total Other		8,458	17,199	21,326	31,639	48%

2026-2027 Budget**Department: 054 Garage****Division: 001 Administration****Fund: 303 Garage**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 27,778	\$ 33,246	\$ 29,935	\$ 30,541	2%
51025	Depreciation	4,640	4,640	0	0	0%
Total Capital		32,418	37,886	29,935	30,541	2%
Total Expense		\$ 1,610,423	\$ 1,710,670	\$ 1,783,710	\$ 1,835,084	3%

Expenditure Analysis:**Personnel:** Increase due to retirement contingency and and higher health insurance costs.**Supplies:** Increase due to cost of auto parts.**Other:** Increase for training on fire truck repairs.**Revenue Analysis:**

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

2026-2027 Budget

Department: 054 Garage

Division: 001 Administration

Fund: 303 Garage

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40414	Garage Services	\$ 1,597,978	\$ 1,757,114	\$ 1,761,371	\$ 1,831,472	4%
41060	Miscellaneous Revenue	42	0	0	0	0%
41200	Auction Proceeds	1,362	0	0	0	0%
41201	Sale of Capital Assets	0	49,805	0	0	0%
41220	Insurance Proceeds	36,956	0	0	0	0%
Total Revenue		\$ 1,636,338	\$ 1,806,919	\$ 1,761,371	\$ 1,831,472	4%

2026-2027 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 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40120	Federal Grants	\$ 0	\$ 123,460	\$ 0	\$ 0	0%
40170	Interest on Investments	655,322	577,212	480,000	480,000	0%
40417	Replacement Charges	3,871,093	4,980,857	4,439,728	4,680,776	5%
40902	Gifts/Donations	34,252	0	0	0	0%
41201	Sale of Capital Assets	104,846	(132,863)	0	0	0%
41220	Insurance Proceeds	69,225	43,625	0	0	0%
Total		4,734,738	5,592,291	4,919,728	5,160,776	5%
41300.403	Transfers From Recreational	0	0	64,000	0	-100%
Total Revenue		\$ 4,734,738	\$ 5,592,291	\$ 4,983,728	\$ 5,160,776	4%

Division: 001 Administration**Expense**

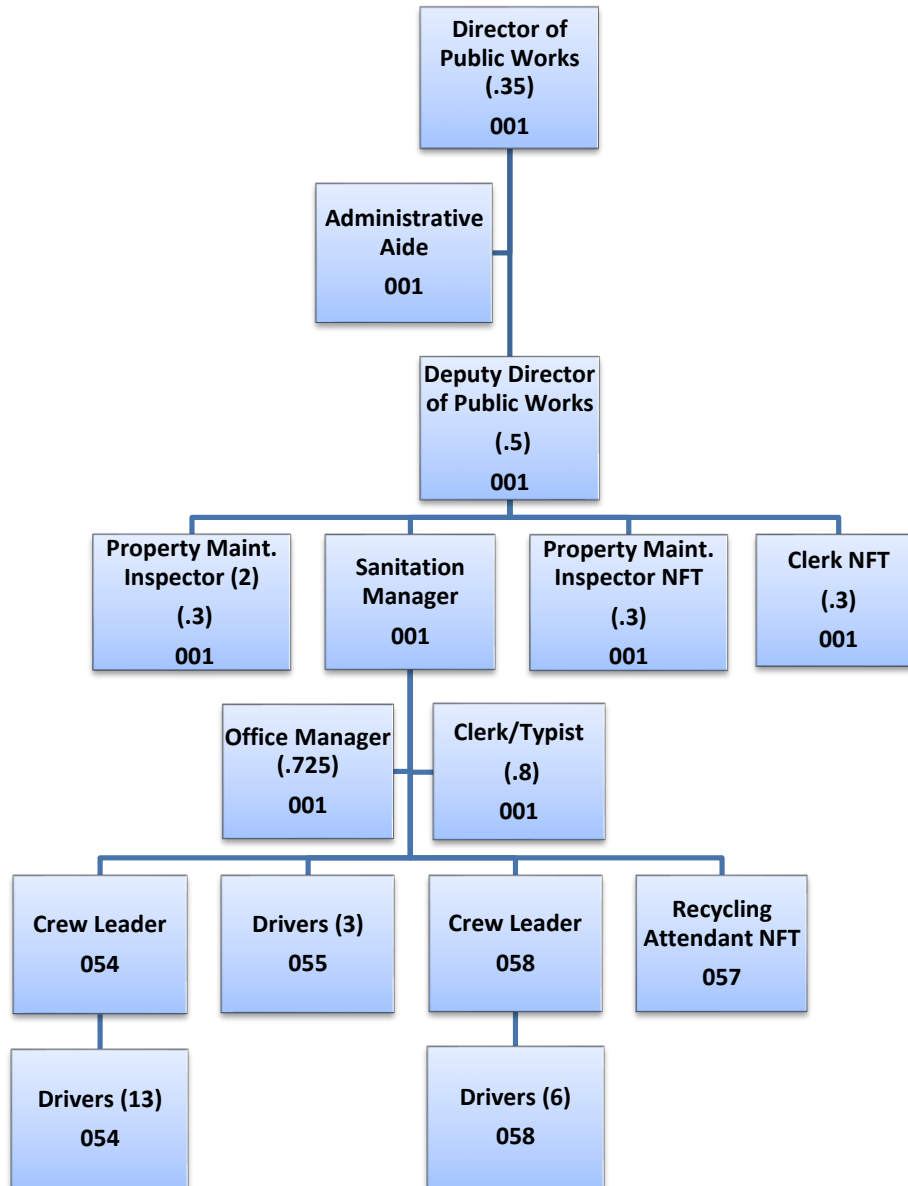
51000.001	Capital Buildings	\$ 117,763	\$ 119,820	\$ 2,327,424	\$ 352,420	-85%
51000.005	Capital Equipment	(2,511,912)	67,788	1,540,376	414,965	-73%
51000.008	Capital Land Improvements	126,361	546,283	2,117,434	1,596,619	-25%
51000.015	Capital Vehicles	806,241	(674,719)	5,985,256	2,822,550	-53%
51025	Depreciation Expense	1,663,675	1,951,047	0	0	0%
55000.102	Transfer to YCV	414,100	0	0	0	0%
Total		616,228	2,010,219	11,970,490	5,186,554	-57%

Division: 070 Parks**Expense**

51000.005	Capital Equipment	2,423,994	3,560	114,299	0	-100%
Total Expense		\$ 3,040,222	\$ 2,013,779	\$ 12,084,789	\$ 5,186,554	-57%

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
<i>Structure Subject to Change FY 26-27</i>						

Program Description

This program provides refuse pickup and disposal to all residential and commercial customers, drop-off recycling, household bulky item service, yard waste, street sweeping, and leaf and limb collection.

2025-2026 Accomplishments

1. Provided outreach and support to public programs including twelve neighborhood cleanups and free tire pickup.
2. Collected 2,255,581 pounds of leaves during Leaf Season.
3. Provided support for Tox Away Day with County.
4. Provided solid waste disposal support for special events and Recycling Center operations for the city.
5. Continued to monitor and maintain old City Landfill to Department of Waste Standards.
6. Purchased new capital replacement equipment which included three automatic side loaders, two overhead refuse trucks, and a semi-automatic side loader.
7. Received a Litter Abatement grant in the amount of \$28,428 for 2026.

2026-2027 Goals & Objectives (G & O)

1. Continue to pursue State funds for litter abatement grant.
2. Continue to monitor and maintain old City landfill according to Department of Waste Standards.
3. Continue cooperative efforts with Daviess County Solid Waste Management to investigate practicable improvements of waste tire removal for the city, such as having a free tire drop off day each year.
4. Actively cross-train personnel within Public Works Departments and attend flagger training for leaf operations.
5. Continue providing solid waste disposal solutions in support of downtown and riverfront development projects.
6. Continue upgrading operations to provide increased service to Gateway Commons, Hwy 54 area, and expanding residential areas including Heather Stone, Pebble Wood, and Keenland Trace.
7. Expand operations to cover new developments within present personnel and equipment levels.
8. Continue to provide support for festivals and special events.
9. Planned capital replacement equipment includes: mini-sweeper, rear loader, and an F-650 truck.

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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
2 - 8	Residential/Commercial customers (carts and dumpsters)	26,858	27,976	28,319	28,662	Continue Revitalization of Downtown & Riverfront
1	Receive the Litter Abatement Grant	Y	Y	Y	Y	Sustainable City Government
2 - 8	Waste Collected (tons)	50,835	50,835	51,547	52,268	Continue Revitalization of Downtown & Riverfront Promote Tourism and Economic Development
2 - 8	Recycled per Year from the Recycling Center (tons)	53	53	54	55	Continue Revitalization of Downtown & Riverfront Promote Tourism and Economic Development

2026-2027 Budget
Department: 055 Sanitation Summary
Fund: 401 Sanitation

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 1,633,575	\$ 1,663,704	\$ 1,748,308	\$ 1,828,577	5%
50001.002	Salaries Non-Full Time	26,042	30,418	38,045	39,758	5%
50001.003	Salaries Outside Agency	194,714	233,022	235,545	253,664	8%
50001.004	Salaries Overtime	66,997	86,386	102,319	113,388	11%
50001.005	Salaries Retirement Contingency	0	0	0	31,912	100%
50010.001	Benefits Employees Retirement	383,938	342,211	344,588	336,555	-2%
50010.002	Benefits Unemployment	5,123	5,400	5,667	5,913	4%
50010.003	Benefits Clothing	9,709	10,825	11,152	11,152	0%
50010.004	Benefits Health Insurance	264,896	299,702	361,973	336,690	-7%
50010.005	Benefits Life Insurance	7,283	7,776	8,357	8,987	8%
50010.006	Benefits Social Security Tax	122,541	129,725	144,483	150,755	4%
50010.007	Benefits Workers Compensation	72,611	75,565	92,395	93,323	1%
50010.008	Benefits Other Employee Expense	4,563	5,143	5,825	5,824	0%
Total Personnel Services		2,791,992	2,889,879	3,098,657	3,216,498	4%
<u>Maintenance</u>						
50100.001	Mtc Buildings	51,602	54,172	43,278	51,865	20%
50100.006	Mtc Dumpsters	3,066	3,643	4,001	4,440	11%
50100.010	Mtc Grounds	3,160	3,160	3,225	5,844	81%
50100.015	Mtc Misc Repairs	1,556	2,905	2,200	2,200	0%
50100.017	Mtc Repairs - Radio Equipment	2,958	2,958	2,958	2,958	0%
50100.029	Mtc Vehicle Wash	8,217	10,137	12,107	14,895	23%
50100.030	Mtc Vehicles & Equipment	646,402	580,233	642,710	695,275	8%
50100.032	Mtc Software	342	362	875	624	-29%
Total Maintenance		717,302	657,570	711,354	778,101	9%
<u>Supplies</u>						
50110.002	Supplies Cleaning	4,216	4,637	8,602	9,222	7%
50110.005	Supplies Office	3,172	2,300	3,951	4,414	12%
50110.007	Supplies Technical	11,511	12,210	13,106	13,314	2%
50110.008	Supplies Radio Replacement	10,200	10,200	10,200	10,200	0%
50122	Dues & Subscriptions	837	857	857	867	1%
50123	Leased Dumpsters	75,504	65,257	68,850	68,850	0%
50124	Motor Fuel	284,279	252,942	347,600	310,500	-11%
50125	Non-Capitalized Equipment	87,649	93,257	169,285	136,440	-19%
50127	Postage	7,282	7,379	10,768	11,699	9%
50129	Small Tools	4,344	4,905	6,460	6,994	8%
50131	Computer Equipment	0	1,987	2,500	0	-100%
Total Supplies		488,994	455,932	642,179	572,500	-11%
<u>Utilities</u>						
50140.001	Utilities OMU	3,268	3,256	4,000	4,000	0%
50140.002	Utilities Non-City	2,334	3,192	4,100	5,200	27%
50140.003	Utilities Communications	0	600	1,992	2,352	18%
50140.007	Utilities Sewer	2,250	2,503	3,200	3,200	0%
Total Utilities		7,852	9,551	13,292	14,752	11%

2026-2027 Budget

Department: 055 Sanitation Summary

Fund: 401 Sanitation

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Other</u>						
50200	Advertising	\$ 8,026	\$ 8,266	\$ 13,066	\$ 12,066	-8%
50222	Contractual Services	246,653	219,177	258,412	255,069	-1%
50250	Indirect Costs - City	539,500	539,500	539,500	575,000	7%
50251	Insurance	80,707	72,748	78,861	96,218	22%
50265	Landfill Closure Cost	8,261	6,046	11,022	11,022	0%
50272	Trash & Debris Removal	9,206	22,245	30,000	30,000	0%
50280	Billing Expenses	144,313	139,206	130,560	147,636	13%
50290	Professional/Technical Services	2,288	1,311	1,335	1,335	0%
50310	Safety Costs	14,935	16,918	19,898	21,313	7%
50322	Tipping Fees	1,632,649	1,804,982	1,963,995	1,968,895	0%
50323	Training Costs	6,043	3,229	9,406	6,050	-36%
50325	Travel	0	0	2,160	1,650	-24%
50350	Bad Debt Expense	8,270	6,875	0	0	0%
Total Other		2,700,852	2,840,504	3,058,215	3,126,254	2%
<u>Capital</u>						
51000.003	Capital Replacement Plan	41,559	56,571	46,690	47,515	2%
51000.005	Capital Equipment	0	0	15,900	184,571	1061%
51000.015	Capital Vehicles	36	0	3,261,718	343,319	-89%
51025	Depreciation Expense	786,480	875,611	0	0	0%
Total Capital		828,075	932,182	3,324,308	575,405	-83%
Total Expense		\$ 7,535,067	\$ 7,785,618	\$ 10,848,005	\$ 8,283,510	-24%

2026-2027 Budget
Department: 055 Sanitation
Division: 001 Administration
Fund: 401 Sanitation

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 360,682	\$ 387,210	\$ 386,406	\$ 404,562	5%
50001.002	Salaries Non-Full Time	9,292	15,369	16,577	17,323	5%
50001.003	Salaries Outside Agency	3,600	0	0	0	0%
50001.004	Salaries Overtime	936	1,222	7,200	7,200	0%
50001.005	Salaries Retirement Contingency	0	0	0	11,703	100%
50010.001	Benefits Employees Retirement	80,891	76,015	73,290	71,770	-2%
50010.002	Benefits Unemployment	1,100	1,225	1,231	1,287	5%
50010.003	Benefits Clothing	971	800	819	819	0%
50010.004	Benefits Health Insurance	50,177	69,368	89,729	87,930	-2%
50010.005	Benefits Life Insurance	1,445	1,713	1,887	1,968	4%
50010.006	Benefits Social Security Tax	26,591	29,398	31,379	32,825	5%
50010.007	Benefits Workers Compensation	6,551	7,119	8,417	8,536	1%
50010.008	Benefits Other Employee Expense	4,563	5,143	5,825	5,824	0%
Total Personnel Services		546,798	594,582	622,760	651,747	5%

Maintenance

50100.001	Mtc Buildings	51,602	54,172	43,278	51,865	20%
50100.010	Mtc Grounds	3,160	3,160	3,225	5,844	81%
50100.015	Mtc Misc Repairs	1,556	2,905	2,200	2,200	0%
50100.017	Mtc Repairs - Radio Equipment	522	522	522	522	0%
50100.029	Mtc Vehicle Wash	437	801	751	924	23%
50100.030	Mtc Vehicles & Equipment	10,885	14,524	22,645	19,043	-16%
50100.032	Mtc Software	342	362	875	624	-29%
Total Maintenance		68,504	76,446	73,496	81,022	10%

Supplies

50110.002	Supplies Cleaning	1,398	905	3,182	3,008	-5%
50110.005	Supplies Office	3,172	2,300	3,951	4,414	12%
50110.007	Supplies Technical	1,122	1,412	1,852	1,957	6%
50110.008	Supplies Radio Replacement	1,800	1,800	1,800	1,800	0%
50122	Dues & Subscriptions	837	857	857	867	1%
50124	Motor Fuel	5,848	6,734	7,500	7,000	-7%
50125	Non-Capitalized Equipment	(5,608)	0	2,600	2,600	0%
50127	Postage	95	75	517	1,248	141%
50129	Small Tools	199	150	400	400	0%
50131	Computer Equipment	0	1,987	2,500	0	-100%
Total Supplies		8,864	16,220	25,159	23,294	-7%

Utilities

50140.001	Utilities OMU	3,268	3,256	4,000	4,000	0%
50140.002	Utilities Non-City	2,334	3,192	4,100	5,200	27%
50140.003	Utilities Communications	0	600	1,440	1,800	25%
50140.007	Utilities Sewer	2,250	2,503	3,200	3,200	0%
Total Utilities		7,852	9,551	12,740	14,200	11%

2026-2027 Budget**Department: 055 Sanitation****Division: 001 Administration****Fund: 401 Sanitation**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Other</u>						
50200	Advertising	\$ 1,078	\$ 2,402	\$ 3,160	\$ 3,560	13%
50250	Indirect Costs - City	539,500	539,500	539,500	575,000	7%
50251	Insurance	6,950	7,448	7,973	8,963	12%
50280	Billing Expenses	144,313	139,206	130,560	147,636	13%
50290	Professional/Technical Services	2,288	1,311	1,335	1,335	0%
50310	Safety Costs	4,322	5,517	6,892	7,017	2%
50323	Training Costs	6,043	3,229	9,406	6,050	-36%
50325	Travel	0	0	2,160	1,650	-24%
50350	Bad Debt Expense	8,270	6,875	0	0	0%
Total Other		712,765	705,489	700,986	751,211	7%
<u>Capital</u>						
51000.003	Capital Replacement Plan	41,559	56,571	46,690	47,515	2%
51000.015	Capital Vehicles	122,601	0	0	0	0%
51025	Depreciation Expense	18,615	39,243	0	0	0%
Total Capital		182,775	95,814	46,690	47,515	2%
Total Expense		\$ 1,527,558	\$ 1,498,103	\$ 1,481,831	\$ 1,568,989	6%

Expenditure Analysis:**Personnel:** Increase due to COLA, step increases and retirement contingency.**Maintenance:** Decrease in the cost of planned building maintenance for the budget year.**Other:** Increase in the cost of City internal support and OMU billing charges.**Revenue Analysis:**

No revenue generated by this division.

2026-2027 Budget**Department: 055 Sanitation****Division: 054 Toters****Fund: 401 Sanitation**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 766,528	\$ 741,794	\$ 802,773	\$ 843,324	5%
50001.004	Salaries Overtime	37,345	41,641	24,931	36,000	44%
50001.005	Salaries Retirement Contingency	0	0	0	20,209	100%
50010.001	Benefits Employees Retirement	184,308	152,157	154,119	151,337	-2%
50010.002	Benefits Unemployment	2,386	2,378	2,483	2,605	5%
50010.003	Benefits Clothing	5,289	6,724	6,200	6,200	0%
50010.004	Benefits Health Insurance	152,710	160,878	176,868	177,756	1%
50010.005	Benefits Life Insurance	3,626	3,502	3,720	3,855	4%
50010.006	Benefits Social Security Tax	56,353	56,390	63,319	66,422	5%
50010.007	Benefits Workers Compensation	40,100	38,928	47,014	47,754	2%
Total Personnel Services		1,248,645	1,204,391	1,281,427	1,355,462	6%
<u>Maintenance</u>						
50100.017	Mtc Repairs - Radio Equipment	1,305	1,305	1,305	1,305	0%
50100.029	Mtc Vehicle Wash	3,779	3,930	4,290	5,278	23%
50100.030	Mtc Vehicles & Equipment	302,752	223,403	336,971	346,362	3%
Total Maintenance		307,836	228,638	342,566	352,945	3%
<u>Supplies</u>						
50110.002	Supplies Cleaning	783	1,320	1,671	1,921	15%
50110.007	Supplies Technical	6,371	6,664	6,771	6,651	-2%
50110.008	Supplies Radio Replacement	4,500	4,500	4,500	4,500	0%
50124	Motor Fuel	158,753	138,151	185,000	175,000	-5%
50125	Non-Capitalized Equipment	93,257	93,257	166,685	132,353	-21%
50127	Postage	6,761	6,820	8,051	8,251	2%
50129	Small Tools	180	224	645	445	-31%
Total Supplies		270,606	250,936	373,323	329,121	-12%
<u>Other</u>						
50200	Advertising	4,797	3,857	6,406	5,006	-22%
50251	Insurance	47,924	41,429	44,063	57,417	30%
50310	Safety Costs	4,282	4,626	5,338	5,905	11%
50322	Tipping Fees	901,970	1,013,941	1,140,555	1,140,555	0%
Total Other		958,973	1,063,854	1,196,362	1,208,883	1%
<u>Capital</u>						
51000.015	Capital Vehicles	83,814	0	2,091,418	227,374	-89%
51025	Depreciation Expense	349,768	382,078	0	0	0%
Total Capital		433,582	382,078	2,091,418	227,374	-89%
Total Expense		\$ 3,219,642	\$ 3,129,897	\$ 5,285,096	\$ 3,473,785	-34%

Expenditure Analysis:**Personnel:** Increase due to COLA, step increases and retirement contingency.**Supplies:** Decrease in motor fuel budget based on prior year actuals and a reduced non-capital equipment mobile cart budget.**Capital:** Decrease due to fewer Sanitation trucks being purchased.**Revenue Analysis:**

Projected \$5,250,000 revenue.

2026-2027 Budget**Department: 055 Sanitation****Division: 055 Dumpsters****Fund: 401 Sanitation**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 185,895	\$ 168,754	\$ 176,399	\$ 178,464	1%
50001.004	Salaries Overtime	11,074	13,792	17,800	17,800	0%
50010.001	Benefits Employees Retirement	42,124	36,279	36,160	34,209	-5%
50010.002	Benefits Unemployment	584	553	583	589	1%
50010.003	Benefits Clothing	1,039	1,115	1,125	1,125	0%
50010.004	Benefits Health Insurance	22,868	22,950	31,608	24,132	-24%
50010.005	Benefits Life Insurance	727	827	863	967	12%
50010.006	Benefits Social Security Tax	14,037	13,535	14,856	15,014	1%
50010.007	Benefits Workers Compensation	8,411	9,190	11,030	10,795	-2%
Total Personnel Services		286,759	266,994	290,424	283,095	-3%
<u>Maintenance</u>						
50100.006	Mtc Dumpsters	3,066	3,643	4,001	4,440	11%
50100.017	Mtc Repairs - Radio Equipment	435	435	435	435	0%
50100.029	Mtc Vehicle Wash	2,223	3,699	5,047	6,209	23%
50100.030	Mtc Vehicles & Equipment	152,485	179,269	204,875	173,949	-15%
Total Maintenance		158,209	187,046	214,358	185,033	-14%
<u>Supplies</u>						
50110.002	Supplies Cleaning	457	845	1,115	1,303	17%
50110.007	Supplies Technical	1,499	1,761	2,015	2,000	-1%
50110.008	Supplies Radio Replacement	1,500	1,500	1,500	1,500	0%
50123	Leased Dumpsters	75,504	65,257	68,850	68,850	0%
50124	Motor Fuel	53,274	51,591	70,000	60,000	-14%
50129	Small Tools	249	134	280	280	0%
Total Supplies		132,483	121,088	143,760	133,933	-7%
<u>Other</u>						
50251	Insurance	13,932	14,039	15,445	16,908	9%
50310	Safety Costs	1,129	1,277	1,316	1,968	50%
50322	Tipping Fees	602,444	693,864	689,270	689,270	0%
Total Other		617,505	709,180	706,031	708,146	0%
<u>Capital</u>						
51000.015	Capital Vehicles	6	0	1,170,300	0	-100%
51025	Depreciation Expense	83,490	113,243	0	0	0%
Total Capital		83,496	113,243	1,170,300	0	-100%
Total Expense		\$ 1,278,451	\$ 1,397,552	\$ 2,524,873	\$ 1,310,207	-48%

Expenditure Analysis:**Personnel:** Decrease due to lower health insurance costs based upon type of coverage.**Maintenance:** Decrease due to allocation of garage charges based on actual usage.**Capital:** Decrease due to no Sanitation trucks being purchased.**Revenue Analysis:**

Projected \$2,799,996 revenue.

2026-2027 Budget**Department: 055 Sanitation****Division: 056 Landfill****Fund: 401 Sanitation**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.004	Salaries Overtime	\$ 0	\$ 0	\$ 3,500	\$ 3,500	0%
50010.001	Benefits Employees Retirement	0	0	652	610	-6%
50010.002	Benefits Unemployment	0	0	11	11	0%
50010.006	Benefits Social Security Tax	0	0	268	268	0%
50010.007	Benefits Workers Compensation	0	0	199	193	-3%
Total Personnel Services		0	0	4,630	4,582	-1%
<u>Other</u>						
50265	Landfill Closure Cost	8,261	6,046	11,022	11,022	0%
Total Other		8,261	6,046	11,022	11,022	0%
Total Expense		\$ 8,261	\$ 6,046	\$ 15,652	\$ 15,604	0%

Expenditure Analysis:**Personnel:** Decrease in retirement rate.**Revenue Analysis:**

No revenue generated by this division.

2026-2027 Budget**Department: 055 Sanitation****Division: 057 Recycling****Fund: 401 Sanitation**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.002	Salaries Non-Full Time	\$ 16,751	\$ 15,050	\$ 21,468	\$ 22,435	5%
50001.004	Salaries Overtime	0	0	3,000	3,000	0%
50010.001	Benefits Employees Retirement	0	0	559	523	-6%
50010.002	Benefits Unemployment	50	45	73	76	4%
50010.003	Benefits Clothing	0	25	188	188	0%
50010.006	Benefits Social Security Tax	1,281	1,151	1,872	1,946	4%
50010.007	Benefits Workers Compensation	824	740	1,390	1,399	1%
Total Personnel Services		18,907	17,011	28,550	29,567	4%
<u>Supplies</u>						
50110.002	Supplies Cleaning	98	0	212	253	19%
50129	Small Tools	98	83	132	275	108%
Total Supplies		196	83	344	528	53%
<u>Utilities</u>						
50140.003	Utilities Communications	0	0	552	552	0%
Total Utilities		0	0	552	552	0%
<u>Other</u>						
50200	Advertising	0	0	300	300	0%
50310	Safety Costs	153	267	267	267	0%
Total Other		153	267	567	567	0%
<u>Capital</u>						
51025	Depreciation Expense	9,108	9,108	0	0	0%
Total Capital		9,108	9,108	0	0	0%
Total Expense		\$ 28,362	\$ 26,469	\$ 30,013	\$ 31,214	4%

Expenditure Analysis:**Personnel:** Increase due to COLA and step increases.**Supplies:** Increase for the purchase of additional tools.**Revenue Analysis:**

Projected \$400 revenue.

2026-2027 Budget
Department: 055 Sanitation
Division: 058 Leaf/Waste Collection
Fund: 401 Sanitation

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 313,019	\$ 365,730	\$ 382,730	\$ 402,227	5%
50001.003	Salaries Outside Agency	146,601	172,577	179,962	193,805	8%
50001.004	Salaries Overtime	10,231	28,299	30,000	30,000	0%
50010.001	Benefits Employees Retirement	73,197	77,439	76,850	75,337	-2%
50010.002	Benefits Unemployment	960	1,195	1,238	1,297	5%
50010.003	Benefits Clothing	2,410	2,160	2,625	2,625	0%
50010.004	Benefits Health Insurance	39,141	46,506	63,768	46,872	-26%
50010.005	Benefits Life Insurance	1,485	1,734	1,887	2,197	16%
50010.006	Benefits Social Security Tax	23,232	29,133	31,574	33,065	5%
50010.007	Benefits Workers Compensation	16,725	19,588	23,443	23,772	1%
Total Personnel Services		627,002	744,360	794,077	811,197	2%

Maintenance

50100.017	Mtc Repairs - Radio Equipment	696	696	696	696	0%
50100.029	Mtc Vehicle Wash	1,778	1,707	2,019	2,484	23%
50100.030	Mtc Vehicles & Equipment	169,772	150,530	74,223	152,289	105%
Total Maintenance		172,246	152,933	76,938	155,469	102%

Supplies

50110.002	Supplies Cleaning	626	948	1,011	1,280	27%
50110.007	Supplies Technical	2,317	2,164	2,226	2,461	11%
50110.008	Supplies Radio Replacement	2,400	2,400	2,400	2,400	0%
50124	Motor Fuel	63,338	53,995	80,000	65,000	-19%
50125	Non-Capitalized Equipment	0	0	0	1,487	100%
50127	Postage	425	484	2,200	2,200	0%
50129	Small Tools	3,167	3,762	4,401	4,674	6%
Total Supplies		72,273	63,753	92,238	79,502	-14%

Other

50200	Advertising	2,151	2,007	3,200	3,200	0%
50222	Contractual Services	0	1,098	15,000	15,000	0%
50251	Insurance	11,569	9,536	11,039	12,550	14%
50310	Safety Costs	5,049	5,230	6,085	6,156	1%
50322	Tipping Fees	94,479	66,630	90,220	95,120	5%
Total Other		113,249	84,500	125,544	132,026	5%

2026-2027 Budget**Department: 055 Sanitation****Division: 058 Leaf/Waste Collection****Fund: 401 Sanitation**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Capital</u>						
51000.005	Capital Equipment	\$ 0	\$ 0	\$ 15,900	\$ 0	-100%
51000.015	Capital Vehicle	(152,448)	0	0	115,945	100%
51025	Depreciation Expense	301,220	313,729	0	0	0%
Total Capital		148,772	313,729	15,900	115,945	629%
Total Expense		\$ 1,133,541	\$ 1,359,275	\$ 1,104,697	\$ 1,294,139	17%

Expenditure Analysis:**Personnel:** Increase due to COLA, step increases and higher seasonal labor costs.**Maintenance:** Increase due to allocation of garage charges based on actual usage.**Capital:** Increase due to purchase of a new International 4X2 truck.**Revenue Analysis:**

No revenue generated by this division.

2026-2027 Budget**Department: 055 Sanitation****Division: 059 Street Sweeping****Fund: 401 Sanitation**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 7,451	\$ 217	\$ 0	\$ 0	0%
50001.003	Salaries Outside Agency	44,512	60,445	55,583	59,859	8%
50001.004	Salaries Overtime	7,411	1,433	15,888	15,888	0%
50010.001	Benefits Employees Retirement	3,418	321	2,958	2,769	-6%
50010.002	Benefits Unemployment	44	5	48	48	0%
50010.003	Benefits Clothing	0	0	195	195	0%
50010.006	Benefits Social Security Tax	1,046	119	1,215	1,215	0%
50010.007	Benefits Workers Compensation	0	0	902	874	-3%
Total Personnel Services		63,882	62,540	76,789	80,848	5%
<u>Maintenance</u>						
50100.030	Mtc Vehicles & Equipment	10,508	12,507	3,996	3,632	-9%
Total Maintenance		10,508	12,507	3,996	3,632	-9%
<u>Supplies</u>						
50110.002	Supplies Cleaning	854	620	1,411	1,457	3%
50110.007	Supplies Technical	202	209	242	245	1%
50124	Motor Fuel	3,066	2,471	5,100	3,500	-31%
50129	Small Tools	451	552	602	920	53%
Total Supplies		4,573	3,852	7,355	6,122	-17%
<u>Other</u>						
50222	Contractual Services	246,653	218,079	243,412	240,069	-1%
50251	Insurance	331	296	341	380	11%
50272	Trash & Debris Removal	9,206	22,245	30,000	30,000	0%
50322	Tipping Fees	33,755	30,547	43,950	43,950	0%
Total Other		289,946	271,168	317,703	314,399	-1%
<u>Capital</u>						
51000.005	Capital Equipment	0	0	0	184,571	100%
51000.015	Capital Vehicles	(53,937)	0	0	0	0%
51025	Depreciation Expense	24,280	18,210	0	0	0%
Total Capital		(29,657)	18,210	0	184,571	100%
Total Expense		\$ 339,252	\$ 368,276	\$ 405,843	\$ 589,572	45%

Expenditure Analysis:**Personnel:** Increase due to higher cost for seasonal labor.**Other:** Decrease in the budget due to prior year rollover of funds.**Capital:** Increase due to purchase of a new mini street sweeper.**Revenue Analysis:**

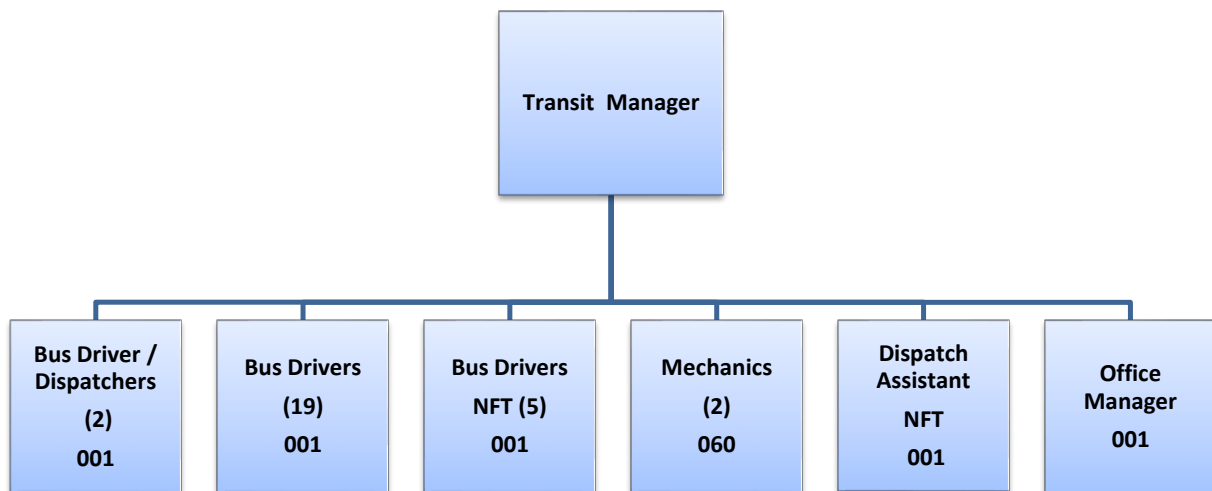
Projected \$30,000 revenue.

2026-2027 Budget**Department: 055 Sanitation****Division: All****Fund: 401 Sanitation**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40431	Dumpster Service	\$ 2,749,550	\$ 2,851,272	\$ 2,700,000	\$ 2,799,996	4%
40434	Grass Stickers	1,001	680	500	500	0%
40124	Litter Abatement Funding	29,473	29,515	27,000	27,000	0%
41060	Miscellaneous Revenue	12,092	80,620	10,000	0	-100%
40436	Recycling	819	158	700	400	-43%
41201	Sale of Capital Assets	324,646	18,456	0	0	0%
40432	Special Load Service	36,315	32,040	29,400	30,000	2%
40430	Toter Service	5,247,761	5,278,924	5,211,000	5,250,000	1%
40435	Trash Bags	370	585	313	313	0%
Total Revenue		\$ 8,402,027	\$ 8,292,250	\$ 7,978,913	\$ 8,108,209	2%

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
<i>Structure Subject to Change FY 26-27</i>			

2026-2027 Budget

DEPARTMENT: 057 Transit

Fund: 402 Transit

Function

This department provides public transportation to the Owensboro community. Transit operates eight bus routes on a Monday to Saturday schedule as well as a trolley route servicing the downtown area and special events. Transit contracts with Green River Intra-County Transit System (GRITS) to provide para-transit services to the community.

2025-2026 Accomplishments

1. Utilized \$100,000 in grant funds to install landings for American with Disabilities Act (ADA) and additional bus shelters.
2. Installed two new bus shelters and actively working on six more.
3. Received three new buses to replace aging buses for routes.

2026-2027 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 software.
4. Enhance service, security, and safety related to patrons and property.
5. Improve efficiency and plan for future services that will keep pace with the 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 2023-2024	Actual 2024-2025	Projected 2025-2026	Estimated 2026-2027	Link to City's Strategic Goals
1 - 6	Number of riders	256,851	295,356	289,795	295,000	Enhance Public Transportation Improve Transparency & Communication
1 - 6	Number of para-transit riders	13,441	13,585	12,615	17,500	Enhance Public Transportation Improve Transparency & Communication
6	General Fund cost/ rider/trip	\$4.81	\$3.69	\$3.53	\$2.03	Sustainable City Government

2026-2027 Budget
Department: 057 Transit Summary
Fund: 402 Transit

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 1,173,967	\$ 1,235,119	\$ 2,786,968	\$ 1,435,322	-48%
50001.002	Salaries Non-Full Time	47,588	46,010	131,194	73,680	-44%
50001.003	Salaries Outside Agency	0	22,922	25,081	0	-100%
50001.004	Salaries Overtime	124,473	104,316	227,081	115,000	-49%
50001.005	Salaries Retirement Contingency	0	0	7,143	0	-100%
50010.001	Benefits Employees Retirement	309,273	271,174	591,511	170,856	-71%
50010.002	Benefits Unemployment	4,107	4,148	9,504	4,824	-49%
50010.003	Benefits Clothing	8,990	10,346	26,373	12,100	-54%
50010.004	Benefits Health Insurance	230,259	270,197	637,774	320,568	-50%
50010.005	Benefits Life Insurance	5,197	5,964	13,716	7,029	-49%
50010.006	Benefits Social Security Tax	98,411	99,107	235,149	123,012	-48%
50010.007	Benefits Workers Compensation	39,592	39,901	99,550	52,299	-47%
50010.008	Benefits Other Employee Expense	1,684	1,412	4,535	2,865	-37%
Total Personnel Services		2,043,541	2,110,615	4,795,579	2,317,555	-52%

Maintenance

50100.001	Mtc Buildings	40,314	49,609	90,117	52,043	-42%
50100.010	Mtc Grounds	8,167	6,874	12,140	7,054	-42%
50100.015	Mtc Misc Repairs	104,356	218,321	363,501	425,627	17%
50100.017	Mtc Repairs - Radio Equipment	2,262	2,262	3,920	2,862	-27%
50100.032	Mtc Software	28,665	30,155	185,130	45,100	-76%
Total Maintenance		183,764	307,222	654,808	532,686	-19%

Supplies

50110.002	Supplies Cleaning	8,568	9,117	20,883	11,260	-46%
50110.005	Supplies Office	3,869	2,924	11,358	5,543	-51%
50110.007	Supplies Technical	3,760	2,852	12,440	10,608	-15%
50121	Auto Parts	132,177	20,751	0	0	0%
50122	Dues & Subscriptions	2,058	4,045	9,055	4,229	-53%
50124	Motor Fuel	272,866	220,411	616,141	350,000	-43%
50125	Non-Capitalized Equipment	2,700	10,676	26,113	0	-100%
50127	Postage	89	86	325	206	-37%
50129	Small Tools	450	500	906	500	-45%
50131	Computer Equipment	6,690	0	4,000	5,700	43%
Total Supplies		433,228	271,363	701,221	388,046	-45%

Utilities

50140.001	Utilities OMU	11,786	15,735	33,533	18,000	-46%
50140.002	Utilities Non-City	6,940	7,435	25,667	8,300	-68%
50140.003	Utilities Communications	3,889	3,689	10,933	6,624	-39%
50140.007	Utilities Sewer	6,361	8,436	16,973	11,450	-33%
Total Utilities		28,975	35,295	87,106	44,374	-49%

2026-2027 Budget

Department: 057 Transit Summary

Fund: 402 Transit

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Other</u>						
50200	Advertising	\$ 174	\$ 0	\$ 650	\$ 0	-100%
50222	Contractual Services	23,922	23,445	53,681	30,324	-44%
50250	Indirect Costs - City	75,000	75,000	171,676	115,000	-33%
50251	Insurance	67,721	75,654	170,832	90,417	-47%
50290	Professional/Technical Services	22,324	16,653	47,623	60,000	26%
50300	Recruitment	0	0	7,000	0	-100%
50310	Safety Costs	15,184	8,126	62,137	11,382	-82%
50323	Training Costs	14,861	18,862	39,304	19,500	-50%
50324	Transportation Costs	112,500	120,000	294,638	150,000	-49%
Total Other		331,687	337,740	847,541	476,623	-44%
<u>Capital</u>						
51000.008	Capital Land Improvements	137,812	6,214	377,062	279,000	-26%
51000.015	Capital Vehicles	0	5,769	1,306,933	470,000	-64%
51025	Depreciation Expense	431,693	453,080	0	0	0%
Total Capital		569,505	465,063	1,683,995	749,000	-56%
Total Expense		\$ 3,590,700	\$ 3,527,297	\$ 8,770,250	\$ 4,508,284	-49%

2026-2027 Budget
Department: 057 Transit
Division: 413 Administration
Fund: 402 Transit

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Personnel Services</u>						
50001.001	Salaries Full Time	\$ 1,063,170	\$ 1,115,207	\$ 2,565,825	\$ 689,728	-73%
50001.002	Salaries Non-Full Time	43,513	41,004	123,127	35,359	-71%
50001.003	Salaries Outside Agency	0	22,922	25,081	0	-100%
50001.004	Salaries Overtime	124,473	104,316	227,081	54,554	-76%
50001.005	Salaries Retirement Contingency	0	0	7,143	0	-100%
50010.001	Benefits Employees Retirement	282,199	246,741	547,850	24,088	-96%
50010.002	Benefits Unemployment	3,757	3,775	8,816	2,296	-74%
50010.003	Benefits Clothing	8,247	9,616	24,354	11,350	-53%
50010.004	Benefits Health Insurance	192,801	232,337	563,890	134,634	-76%
50010.005	Benefits Life Insurance	4,684	5,394	12,636	3,170	-75%
50010.006	Benefits Social Security Tax	90,517	90,581	218,355	61,660	-72%
50010.007	Benefits Workers Comp Claims	37,915	38,117	96,277	29,089	-70%
50010.008	Benefits Other Employee Expense	1,684	1,412	4,535	2,865	-37%
Total Personnel Services		1,852,960	1,911,421	4,424,970	1,048,793	-76%
<u>Maintenance</u>						
50100.015	Mtc Misc Repairs	(173)	0	627	627	0%
50100.017	Mtc Misc Repairs - Radio Equipment	0	0	0	600	100%
50100.032	Mtc Software	0	0	1,060	300	-72%
Total Maintenance		(173)	0	1,687	1,527	-9%
<u>Supplies</u>						
50110.002	Supplies Cleaning	2,895	4,306	11,112	6,182	-44%
50110.005	Supplies Office	3,579	2,914	7,219	3,899	-46%
50110.007	Supplies Technical	3,650	2,653	7,190	5,500	-24%
50122	Dues & Subscriptions	2,058	4,045	9,055	4,229	-53%
50124	Motor Fuel	272,866	220,411	616,141	350,000	-43%
50127	Postage	89	86	325	206	-37%
50131	Computer Equipment	6,690	0	4,000	5,700	43%
Total Supplies		291,828	234,415	655,042	375,716	-43%
<u>Utilities</u>						
50140.001	Utilities OMU	3,556	3,296	8,754	5,200	-41%
50140.002	Utilities Non-City	1,104	1,258	3,537	1,500	-58%
50140.003	Utilities Communications	3,889	3,689	10,933	6,624	-39%
50140.007	Utilities Sewer	1,362	1,382	3,561	1,950	-45%
Total Utilities		9,911	9,625	26,785	15,274	-43%
<u>Other</u>						
50200	Advertising	174	0	650	0	-100%
50250	Indirect Costs - City	75,000	75,000	171,676	115,000	-33%
50251	Insurance	66,787	74,621	168,940	88,939	-47%
50290	Professional/Technical Services	3,801	0	0	0	0%
50300	Recruitment	0	0	7,000	0	-100%
50310	Safety Costs	7,168	4,671	16,399	10,398	-37%
50323	Training Costs	11,915	18,862	37,804	18,000	-52%
Total Other		164,845	173,154	402,469	232,337	-42%

2026-2027 Budget**Department: 057 Transit****Division: 413 Administration****Fund: 402 Transit**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Capital</u>						
51000.008	Capital Land Improvement	\$ (79,549)	\$ 0	\$ 0	\$ 0	0%
Total Capital		(79,549)	0	0	0	0%
Total Expense		\$ 2,239,820	\$ 2,328,616	\$ 5,510,953	\$ 1,673,647	-70%

Expenditure Analysis:

Decreases in Transit Administration budget across the board are due to prior year rollover of unspent funds.

Revenue Analysis:

Projected to receive \$783,698 in FTA grant funds and \$120,250 in other Transit revenue.

2026-2027 Budget**Department: 057 Transit****Division: 060 Capital****Fund: 402 Transit**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 110,797	\$ 119,912	\$ 221,143	\$ 130,223	-41%
50001.004	Salaries Overtime	4,075	5,006	8,067	10,000	24%
50010.001	Benefits Employees Retirement	27,074	24,433	43,661	23,395	-46%
50010.002	Benefits Unemployment	350	373	688	403	-41%
50010.003	Benefits Clothing	743	730	2,019	750	-63%
50010.004	Benefits Health Insurance	37,458	37,860	73,884	41,244	-44%
50010.005	Benefits Life Insurance	513	571	1,080	640	-41%
50010.006	Benefits Social Security Tax	7,894	8,525	16,794	10,268	-39%
50010.007	Benefits Workers Compensation	1,677	1,784	3,273	1,839	-44%
Total Personnel Services		190,581	199,194	370,609	218,762	-41%

Maintenance

50100.001	Mtc Buildings	40,314	49,609	90,117	52,043	-42%
50100.010	Mtc Grounds	8,167	6,874	12,140	7,054	-42%
50100.015	Mtc Misc Repairs	23,071	127,629	362,874	275,000	-24%
50100.017	Mtc Repairs - Radio Equipment	2,262	2,262	3,920	2,262	-42%
50100.032	Mtc Software	28,665	30,155	55,240	44,800	-19%
Total Maintenance		102,479	216,530	524,291	381,159	-27%

Supplies

50110.002	Supplies Cleaning	5,673	4,811	9,771	5,078	-48%
50110.005	Supplies Office	290	10	4,139	1,644	-60%
50110.007	Supplies Technical	110	200	5,250	5,108	-3%
50125	Non-Capitalized Equipment	0	10,676	17,513	0	-100%
50129	Small Tools	450	500	906	500	-45%
Total Supplies		6,523	16,197	37,579	12,330	-67%

Utilities

50140.001	Utilities OMU	8,230	12,439	24,779	12,800	-48%
50140.002	Utilities Non-City	5,836	6,177	22,130	6,800	-69%
50140.007	Utilities Sewer	4,999	7,054	13,412	9,500	-29%
Total Utilities		19,065	25,670	60,321	29,100	-52%

2026-2027 Budget**Department: 057 Transit****Division: 060 Capital****Fund: 402 Transit**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Other</u>						
50222	Contractual Services	\$ 23,922	\$ 23,445	\$ 53,681	\$ 30,324	-44%
50251	Insurance	934	1,032	1,892	1,478	-22%
50290	Professional/Technical Services	4,559	0	0	42,000	100%
50310	Safety Costs	8,016	3,455	45,738	984	-98%
50323	Training Costs	1,309	0	1,500	1,500	0%
50324	Transportation Costs	0	0	20,000	150,000	650%
Total Other		38,740	27,932	122,811	226,286	84%
<u>Capital</u>						
51000.008	Capital Land Improvements	14,604	0	100,235	279,000	178%
51000.015	Capital Vehicles	0	(435,955)	1,186,225	470,000	-60%
51025	Depreciation Expense	431,693	453,080	0	0	0%
Total Capital		446,297	17,125	1,286,460	749,000	-42%
Total Expense		\$ 803,686	\$ 502,647	\$ 2,402,071	\$ 1,616,637	-33%

Expenditure Analysis:

Personnel, Supplies, Maintenance & Utilities: Decreases in Transit Administration budget in these categories due to prior year rollover of unspent funds.

Other: Decrease due to the reduction in contracted cleaning costs.

Capital: Decrease due to the purchase of three buses prior year compared to budgeting for the purchase of bus shelters and a trolley in budget year.

Revenue Analysis:

Projected to receive \$1,293,310 in FTA grant funds and \$161,664 in State grant funds.

2025-2026 Budget**Department: 057 Transit****Division: 063 Training****Fund: 402 Transit**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Other</u>						
50290	Professional/Technical Services	\$ 13,964	\$ 16,653	\$ 47,623	\$ 18,000	-62%
Total Expense		\$ 13,964	\$ 16,653	\$ 47,623	\$ 18,000	-62%

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

Projected to receive \$14,400 in FTA grant funds.

2026-2027 Budget**Department: 057 Transit****Division: 064, 065, 067 & 068 Section 5339 Grants****Fund: 402 Transit**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Maintenance</u>						
50100.015	Mtc Misc Repairs	\$ 50,924	\$ 39,969	\$ 0	\$ 150,000	100%
50100.032	Mtc Software	0	0	128,830	0	-100%
Total Maintenance		50,924	39,969	128,830	150,000	16%
<u>Supplies</u>						
50121	Auto Parts	132,177	20,751	0	0	0%
50323	Training Costs	1,638	0	0	0	0%
Total Supplies		133,816	20,751	0	0	0%
<u>Capital</u>						
51000.008	Capital Land Improvements	21,746	0	0	0	0%
Total Capital		21,746	0	0	0	0%
Total Expense		\$ 206,486	\$ 60,720	\$ 128,830	\$ 150,000	16%

Expenditure Analysis:

Reallocation of expenses to match the funds received from FTA.

Revenue Analysis:

Projected to receive \$120,000 in FTA grant funds.

2026-2027 Budget**Department: 057 Transit****Division: 066 CARES Act Funding****Fund: 402 Transit**

Account Number	Account Number	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
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Program Description

This division accounts for the expenditures of CARES Act funding received through the Federal Transit Administration.

Personnel Services

50001.001	Salaries Full Time	\$ 0	\$ 0	\$ 0	\$ 615,371	100%
50001.002	Salaries Non-Full Time	0	0	0	28,321	100%
50001.004	Salaries Overtime	0	0	0	60,446	100%
50010.001	Benefits Employees Retirement	0	0	0	123,373	100%
50010.002	Benefits Unemployment	0	0	0	2,125	100%
50010.004	Benefits Health Insurance	0	0	0	144,690	100%
50010.005	Benefits Life Insurance	0	0	0	3,219	100%
50010.006	Benefits Social Security Tax	0	0	0	51,084	100%
50010.007	Benefits Workers Comp Claims	0	0	0	21,371	100%
Total Personnel Services		0	0	0	1,050,000	100%

Maintenance

50100.015	Mtc Misc Repairs	30,535	50,723	0	0	0%
Total Maintenance		30,535	50,723	0	0	0%

Capital

51000.015	Capital Vehicles	0	441,724	75,708	0	-100%
Total Capital		0	441,724	75,708	0	-100%

Total Expense		\$ 30,535	\$ 492,447	\$ 75,708	\$ 1,050,000	1287%
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Expenditure Analysis:

Reallocation of expenses to match the funds received from FTA.

Revenue Analysis:

Projected to receive \$1,050,000 in FTA grant funds.

2026-2027 Budget**Department: 057 Transit****Division: 069 Section 5310 Grant****Fund: 402 Transit**

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Supplies</u>						
50125	Non-Capitalized Equipment	\$ 2,700	\$ 0	\$ 8,600	\$ 0	-100%
Total Supplies		2,700	0	8,600	0	-100%
<u>Other</u>						
50324	Transportation Costs	112,500	120,000	274,638	0	-100%
Total Other		112,500	120,000	274,638	0	-100%
<u>Capital</u>						
51000.008	Capital Land Improvements	181,011	6,214	276,827	0	-100%
51000.015	Capital Vehicles	0	0	45,000	0	-100%
Total Capital		181,011	6,214	321,827	0	-100%
Total Expense		\$ 296,211	\$ 126,214	\$ 605,065	\$ 0	-100%

Expenditure Analysis:

Reallocation of expenses to match the funds received from FTA.

Revenue Analysis:

No new grant funds projected to be received.

2026-2027 Budget
Department: 057 Transit
Division: All
Fund: 402 Transit

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
<u>Administration</u>						
40445	Advertising Fees	\$ (100)	\$ 2,500	\$ 2,500	\$ 3,000	20%
41060	Miscellaneous Revenue	53,594	36,864	23,250	23,250	0%
40130	Transit - Federal Grant	943,461	1,088,544	2,695,744	783,698	-71%
40133	Transit - Gas Tax	16,235	15,359	12,000	14,000	17%
40440	Transit - Revenue	100,717	109,189	0	80,000	100%
40441	Transit - Tokens	3,290	7,008	2,500	0	-100%
40443.002	Transit - Pass Monthly Disabled/Senior	0	0	80,000	0	-100%
41201	Sale of Capital Assets	3,105	0	0	0	0%
41220	Insurance Proceeds	27,410	(186,287)	0	0	0%
Total		1,147,711	1,073,177	2,815,994	903,948	-68%
41300.001	Transfer from General Fund	734,726	0	2,586,641	769,699	-70%
Total Revenue		1,882,437	1,073,177	5,402,635	1,673,647	-69%
<u>Capital</u>						
40130	Transit - Federal Grant	265,081	389,288	2,046,964	1,293,310	-37%
40132	Transit - State Grant	135,033	105,441	301,430	161,664	-46%
Total		400,114	494,729	2,348,394	1,454,973	-38%
41300.001	Transfer from General Fund	36,419	0	53,291	161,664	203%
Total Revenue		436,533	494,729	2,401,685	1,616,637	-33%
<u>Training</u>						
40130	Transit - Federal Grant	3,672	13,323	41,698	14,400	-65%
Total		3,672	13,323	41,698	14,400	-65%
41300.001	Transfer from General Fund	3,600	0	3,600	3,600	0%
Total Revenue		7,272	13,323	45,298	18,000	-60%
<u>Section 5339 Grants</u>						
40130	Transit - Federal Grant	146,840	50,214	103,064	120,000	16%
40132	Transit - State Grant	0	13,859	766	0	-100%
Total		146,840	64,073	103,830	120,000	16%
41300.001	Transfer from General Fund	25,587	0	25,000	30,000	20%
Total Revenue		172,427	64,073	128,830	150,000	16%
<u>CARES Act</u>						
40120	Federal Grant	359,588	492,447	75,708	1,050,000	1287%
Total Revenue		359,588	492,447	75,708	1,050,000	1287%
<u>Section 5310 Grant</u>						
40130	Transit - Federal Grant	268,711	129,964	495,899	0	-100%
41300.001	Transfer from General Fund	0	0	109,166	0	-100%
Total Revenue		268,711	129,964	605,065	0	-100%
Total Transit Revenue		\$ 3,126,968	\$ 2,267,713	\$ 8,659,221	\$ 4,508,284	-48%



2026-2027 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 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Expense						
50100.001	Mtc Buildings	\$ 302,704	\$ 273,273	\$ 263,680	\$ 228,852	-13%
50100.010	Mtc Grounds	694,419	693,870	717,678	839,498	17%
50100.029	Mtc Vehicle Wash	616	534	389	478	23%
50100.030	Mtc Vehicles & Equipment	2,775	12,994	6,038	8,952	48%
50124	Motor Fuel	2,868	2,284	3,300	2,200	-33%
50140.005	Utilities Unallocated	30,968	32,844	41,000	41,300	1%
50140.006	Utilities OMU Fiber	111,583	118,930	125,000	125,000	0%
50140.007	Utilities Sewer	11,681	11,133	15,000	15,000	0%
50200	Advertising	3,576	6,832	6,000	6,000	0%
50251	Insurance	442,012	389,285	490,686	493,169	1%
50255	Misc - Administrative	0	90,000	210,000	150,000	-29%
50270	Miscellaneous Expense	99,859	291,341	833,528	322,561	-61%
50281	Recording Fees	384	906	2,500	2,500	0%
50290	Professional/Technical Services	111,584	136,698	354,955	200,000	-44%
50400	Neighborhood Advisory Boards	17,888	19,652	13,000	13,000	0%
50405	Ambulance Subsidy	150,000	150,000	150,000	150,000	0%
50424	Contingencies - Mayor	50,187	27,006	106,009	60,000	-43%
50455	Juvenile Drug Court	93,750	85,619	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%
50470	Developer Incentive - TS Entertainment	0	0	1,500,000	0	-100%
50490	Pension Fund Hospitalization Insurance	40,161	38,228	45,900	31,580	-31%
50510	Street Lighting	1,688,738	1,787,471	1,865,000	1,983,000	6%
50512	OMU Services	5,900	0	292,740	275,000	-6%
51000.001	Capital Buildings	0	598,351	0	0	0%
51000.003	Capital Replacement Plan	72,166	78,958	67,562	99,934	48%
51000.007	Capital Land	1,944,050	4,225,104	3,694,800	0	-100%
Total Expense		5,907,869	9,101,314	10,909,765	5,153,024	-53%
Transfer						
55000.005	Transfer to Central Dispatch	2,608,422	2,687,238	2,700,826	3,104,647	15%
55000.026	Transfer to Convention Center Operations	526,324	592,646	301,948	168,445	-44%
55000.027	Transfer to Sportscenter Operations	712,890	704,903	786,369	805,239	2%
55000.028	Transfer to Bluegrass Fieldhouse Operations	0	0	0	534,847	100%
55000.101	Transfer to Capital Improvement	4,565,000	100,000	400,000	100,000	-75%
55000.110	Transfer to DT Riverfront TIF Fund	861,644	38,119	0	100,000	100%
55000.402	Transfer to Transit	800,332	0	2,781,298	964,963	-65%
55000.403	Transfer to Recreational	1,946,032	2,153,598	2,090,632	2,050,686	-2%
55000.406	Transfer to GIS	147,399	150,250	159,042	172,964	9%
55000.502	Transfer to Police & Fire Pension Fund	294,000	222,000	240,000	330,000	38%
55000.901	Transfer to Replacement RWRA	2,500,000	0	0	0	0%
55003	Transfer to OMU	50,637	1,545,311	779,951	0	-100%
Total Transfer		15,012,680	8,194,065	10,240,066	8,331,791	-19%
Total		\$ 20,920,548	\$ 17,295,379	\$ 21,149,831	\$ 13,484,815	-36%

2026-2027 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 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	Change %
<u>ARTS - Division 201</u>						
54000.001	Agency Maintenance	\$ 27,884	\$ 45,970	\$ 31,699	\$ 30,294	-4%
54000.002	Black Expo	2,838	2,895	2,953	3,012	2%
54000.503	BGM Utilities	62,529	68,920	72,000	78,000	8%
54000.004	Friday After Five	24,309	49,795	50,291	75,797	51%
54000.008	Museum of Fine Art Operations	155,914	159,032	162,213	165,456	2%
54000.808	Capital Repl - Fine Art Museum	21,696	24,655	21,555	21,161	-2%
54000.005	Museum of Science and History	166,181	169,505	172,895	176,353	2%
54000.006	Owensboro Dance Theatre	11,315	11,541	11,772	12,007	2%
54000.009	Owensboro Symphony Orchestra	123,696	125,551	127,434	129,346	2%
54000.010	RiverPark Center	181,384	573,502	188,712	192,486	2%
54000.011	Theatre Workshop	36,481	37,211	37,955	38,714	2%
54000.012	Western Kentucky Botanical Gardens	24,842	25,339	25,846	26,363	2%
54000.014	Turley Building Maintenance	1,466	59,708	60,000	50,000	-17%
Total Arts		840,535	1,353,624	965,325	998,989	3%

SOCIAL SERVICES - Division 202

54200.008	Senior Community Center	96,592	98,524	98,524	100,494	2%
54200.808	Capital Repl - Senior Community Center	17,137	22,147	17,487	14,620	-16%
54200.013	Green River Asset Building Coalition	4,856	4,953	5,000	5,100	2%
54200.050	Miscellaneous Agency Funding	10,000	0	0	0	0%
54200.024	United Way	406,224	414,348	422,427	430,876	2%
Total Social Services		534,809	539,972	543,438	551,090	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.

2026-2027 Budget

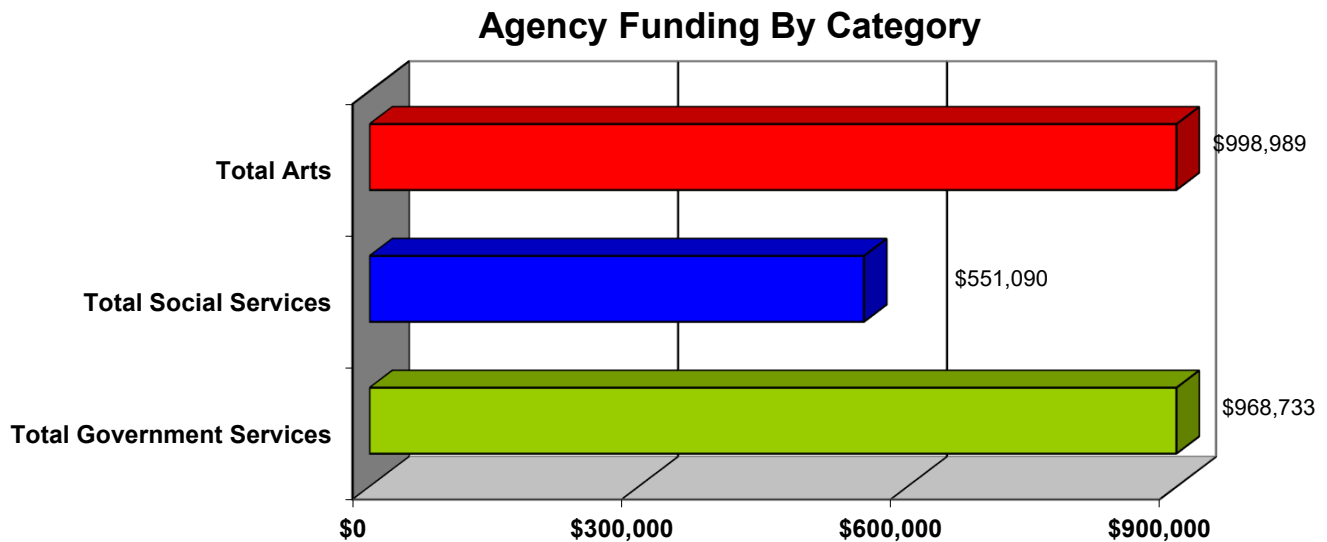
Department: 072 Community Services - Agencies

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 2023-2024	Actual 2024-2025	Budget 2025-2026	Budget 2026-2027	Change %
GOVERNMENT SERVICES - Division 204						
54100.005	Airport	\$ 245,877	\$ 188,357	\$ 202,076	\$ 537,277	166%
54100.002	GRADD	92,935	92,935	89,914	90,333	0%
54100.003	Human Relations	78,824	80,400	82,008	82,400	0%
54100.011	ODC Veterans Affairs	1,500	1,500	1,500	1,500	0%
54100.007	OMPC	236,411	240,332	243,937	248,509	2%
54100.009	Sister Cities	6,003	8,375	8,543	8,714	2%
54100.010	Sister Cities - Japanese	2,325	0	0	0	0%
Total Government Services		663,875	611,899	627,978	968,733	54%
Agencies Total		\$ 2,039,219	\$ 2,505,495	\$ 2,136,741	\$ 2,518,812	18%



2026-2027 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 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
Community Development Programs						
40120	CDBG 2026 B-26-MC-21-006	\$ 0	\$ 0	\$ 0	\$ 566,249	100%
40120	CDBG 2025 B-25-MC-21-006	0	0	539,100	0	-100%
40120	CDBG 2024 B-24-MC-21-006	0	166,932	400,899	0	-100%
40120	CDBG 2023 B-23-MC-21-006	71,256	446,247	44,535	0	-100%
40120	CDBG 2022 B-22-MC-21-006	220,548	263,937	4,102	0	-100%
40120	CDBG 2021 B-21-MC-21-006	72,337	24,228	0	0	0%
40120	CDBG 2020 B-20-MC-21-006	263,583	16,895	0	0	0%
40351	Rental - City Property	10,280	8,280	9,000	0	-100%
40353	Rental - City Property Tax Exempt	1,920	3,840	3,840	0	-100%
41060	Miscellaneous Revenue	11,472	9,000	9,000	0	-100%
Total Community Development Revenue		651,397	939,359	1,010,476	566,249	-44%
HOME Rehab Grants						
40120	HOME 2026 M-26-MC-21-0204	0	0	0	281,751	100%
40120	HOME 2025 M-25-MC-21-0204	0	0	267,000	0	-100%
40120	HOME 2024 M-24-MC-21-0204	0	0	276,443	0	-100%
40120	HOME 2023 M-23-MC-21-0204	33,021	0	297,186	0	-100%
40120	HOME 2022 M-22-MC-21-0204	168,290	0	150,327	0	-100%
40120	HOME 2021 M-21-MC-21-0204	0	0	41,754	0	-100%
40120	HOME 2021 M-21-MP-21-0204	145,314	0	1,009,034	0	-100%
40120	HOME 2020 M-20-MC-21-0204	36,600	0	47,429	0	-100%
40120	HOME 2019 M-19-MC-21-0204	143,914	0	0	0	0%
41060	Miscellaneous Revenue	0	100,671	0	0	0%
41201	Sale of Capital Assets	0	115,584	150,000	0	-100%
Total HOME Rehab Revenue		527,139	216,255	2,239,173	281,751	-87%
Total Revenue		\$ 1,178,536	\$ 1,155,614	\$ 3,249,649	\$ 848,000	-74%
Expense						
Community Development Programs						
52010	CDBG Administration	\$ 111,847	\$ 0	\$ 110,000	\$ 113,435	3%
52067	Rental Assistance	2,100	0	0	0	0%
52068	Monarch NRSA	0	0	795,127	452,814	-43%
52060	Triplett Twist Area	208,973	151,220	0	0	0%
52064	Northwest NRSA	328,480	788,135	105,349	0	-100%
Total Community Development Expense		651,400	939,355	1,010,476	566,249	-44%
HOME Rehab Grants						
50240.001	HOME FTB Down Payment Assistance	49,400	71,861	292,898	116,856	100%
50240.002	HOME CHDO Set-Aside	0	0	705,377	129,839	-82%
50240.003	HOME New Home Construction-City Loan	115,374	0	150,000	0	-100%
50240.004	HOME Agency Subsidy-New Construction	22,500	7,500	885,179	0	-100%
50240.005	HOME New Home Construction-HOME Funds	462,608	0	0	0	-100%
52050	HOME Administration	33,021	0	205,719	35,056	100%
Total HOME Rehab Expense		682,902	79,361	2,239,173	281,751	-87%
Total Expense		\$ 1,334,303	\$ 1,018,716	\$ 3,249,649	\$ 848,000	-74%

2026-2027 Budget**Department: 073 Economic Development****Division: 000, 203, 206, 500****Fund: 024 Economic Development Fund****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 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40010.001	Property Taxes Real Property Tax	\$ 373,227	\$ 387,403	\$ 729,010	\$ 635,123	-13%
40020	Occupational Licenses	429,537	485,120	506,184	382,157	-25%
40021	Net Profit Licenses	95,302	127,164	103,120	56,720	-45%
40053.001	Franchise Fees Atmos	310,920	412,963	500,000	440,000	-12%
40053.002	Franchise Fees Kenergy	28,708	270,044	240,000	136,500	-43%
40107	County Contributions - Other	9,200	0	0	0	0%
40170	Interest on Investments	314,961	358,715	375,000	250,000	-33%
40030.002	Owensboro Manufacturing	13,421	12,714	12,945	2,781	-79%
40030.003	Unifirst	190,560	215,232	222,671	196,200	-12%
40030.004	Kentucky BioProcessing	61,535	166,999	51,878	54,000	4%
40030.005	Toyotetsu	561,109	448,819	420,119	449,527	7%
40030.006	Metalsa	163,824	140,955	122,433	148,025	21%
40030.007	US Bank Rent	940,991	940,991	940,980	940,980	0%
40030.008	US Bank	609,274	756,620	542,766	751,880	39%
40030.009	Sazarec	0	0	25,000	25,000	0%
40030.010	Unique Granite	0	0	6,250	0	-100%
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	4,367	0	56,250	56,250	0%
40350	State Grant	0	0	0	1,000,000	0%
41060	Miscellaneous Revenue	44,066	47,671	50,000	60,000	20%
Total Revenue		\$ 4,151,002	\$ 4,771,410	\$ 4,964,606	\$ 5,645,143	5%

2026-2027 Budget
Department: 073 Economic Development
Division: 000, 203, 206, 500
Fund: 024 Economic Development Fund
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 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Expense						
50255	Misc - Admin	\$ 274,226	\$ 210,858	\$ 144,454	\$ 10,000	-93%
50432	Downtown Contractual Services	25,000	25,000	25,000	25,000	0%
51000.007	Capital Land	0	0	4,700,000	0	-100%
53000.025	Centre for Business & Research	88,068	0	0	0	0%
53000.028	Greater O'boro Economic Develop	191,400	220,228	373,111	373,111	0%
53000.029	Econ Dev Airpark Drive Extension	2,937	874,910	25,000	25,000	0%
53000.031	Parking Lease	0	0	0	48,000	0%
53000.032	Heartland Crossing	316,124	344,770	334,500	0	-100%
53000.034	Sazarec	0	0	25,000	25,000	0%
53000.035	Metalsa	0	0	87,500	87,500	0%
53000.036	Unique Granite	0	0	6,250	0	-100%
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	4,367	0	56,250	56,250	0%
53000.048	SYF Properties	23,433	23,244	31,895	25,000	-22%
53000.050	Cedar Hurst	62,980	44,142	73,920	85,000	15%
53000.051	Professional Properties & Construction	53,723	54,416	0	0	0%
53000.052	Unifirst	0	0	12,500	12,500	0%
53000.053	Deer Valley - Bluegrass Crossings	191,578	207,047	315,500	315,500	0%
53000.054	Tom Blue	10,697	1,627	0	0	100%
53000.055	Mallard Landing	8,859	8,623	10,150	0	-100%
53000.056	Kidron Valley Investments	0	28,293	28,900	28,900	0%
53000.057	E&S Development	3,077	3,230	15,364	16,000	4%
53000.058	Big Rivers Electric Corporation	88,131	95,342	100,000	120,000	20%
53000.059	VAF	51,286	60,799	58,590	60,000	2%
53000.060	Allen Renfrow	403	377	500	600	20%
53000.061	PPC Fairview	68,621	102,835	100,210	150,000	50%
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	15,000	9%
53000.064	Sonic Drive-In	0	8,843	15,025	18,000	20%
53000.066	Bell Bank	0	0	15,000	15,000	0%
53001.001	Northwest Incentives	119,862	201,328	500,259	0	-100%
53001.002	Downtown Incentives	64,209	13,647	150,400	75,000	-50%
53003	Workforce Development/Re-entry Program	17,500	35,000	70,000	70,000	0%
53004	Bluegrass Initiative	100,000	0	100,000	0	-100%
53005	You Decide KY	15,000	15,000	0	0	0%
56000.019	Airpark Drive Extension	0	0	0	1,600,000	0%
53006	YMCA Childcare	0	90,967	242,034	0	-100%
53007	Massie Property	9,200	10,393	201,357	1,000,000	397%
Total		1,790,683	2,680,919	8,117,429	4,541,361	-27%
55000.010	Transfer to Debt Service	1,186,387	1,198,345	1,196,822	1,185,784	-62%
Total Expense		\$ 2,977,070	\$ 3,879,264	\$ 9,314,251	\$ 5,727,145	-31%

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.

2026-2027 Budget**Departments: 000, 001 & 500****Divisions: 011,102 & 205****Fund 026: Convention Center Operations Fund****Function**

This fund accounts for revenue and expense of Convention Center operations.

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40011.001	Transient Room Tax Hotel	\$ 233,958	\$ 270,371	\$ 248,000	\$ 286,083	15%
40011.002	Transient Room Tax Broker	15,515	24,334	18,000	45,000	150%
40170	Interest on Investments	986,682	982,795	768,000	816,000	6%
41060	Miscellaneous Revenue	225,502	11,931	0	0	0%
		1,461,656	1,289,431	1,034,000	1,147,083	11%
40107	Transfer from Fiscal Court	290,747	309,543	290,000	360,000	24%
41300.001	Transfers from General Fund	526,324	592,646	301,948	168,445	-44%
41301.026	Operating Transfer from Convention Ctr	3,841,793	3,848,873	3,788,075	3,860,491	2%
		4,658,864	4,751,062	4,380,023	4,388,936	0%
Total Revenue		\$ 6,120,521	\$ 6,040,493	\$ 5,414,023	\$ 5,536,019	2%

Expense**Global Spectrum**

50223	Management Fee	\$ 153,215	\$ 152,381	\$ 156,590	\$ 153,258	-2%
50224	Incentive	377,401	125,206	372,949	123,263	-67%
Total Global Spectrum		530,616	277,587	529,539	276,521	-48%

Convention Center

50100.010	Mtc Grounds	110,501	119,412	123,500	129,514	5%
50125	Non-Capitalized Equipment	10,208	53,742	130,305	21,764	-83%
50131	Computer Equipment	3,424	1,931	9,000	25,400	182%
50140.001	Utilities OMU	137,050	138,338	145,000	160,000	10%
50251	Insurance	52,096	58,885	64,493	85,022	32%
50270	Miscellaneous Expense	(79,937)	157,170	0	0	0%
51000.003	Capital Replacement Plan	462,676	561,790	379,955	374,677	-1%
51000.005	Capital Equipment	0	200	218,320	250,000	15%
51025	Depreciation Expense	56,761	93,543	0	0	0%
55001.026	Operating Transfer to Convention Ctr	3,701,744	4,050,099	4,108,414	4,099,753	0%
Total Convention Center		4,454,523	5,235,109	5,178,987	5,146,130	-1%
55000.010	Transfer to Debt Service	105,733	113,661	112,822	113,368	0%
Total Expense		\$ 5,090,872	\$ 5,626,358	\$ 5,821,348	\$ 5,536,019	-5%

2026-2027 Budget**Department: 000 Non-Departmental****Division: 000 Non-Departmental****Fund 027: Sportscenter Operations Fund****Function**

This fund accounts for the revenue and expense of Sportscenter operations.

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40170	Interest on Investments	\$ 30,794	\$ 25,145	\$ 21,000	\$ 21,000	0%
41300.001	Transfer from General Fund	712,890	704,903	786,369	805,239	2%
41301.027	Operating Transfer from Sportscenter	994,149	1,128,684	1,038,306	1,220,675	18%
Total Revenue		\$ 1,737,833	\$ 1,858,732	\$ 1,845,675	\$ 2,046,914	11%
Expense						
Global Spectrum						
50224	Incentive	\$ 75,877	\$ 24,037	\$ 70,845	\$ 22,228	-69%
50228	Management Fee	66,962	65,306	67,110	51,086	-24%
Total Global Spectrum		142,839	89,343	137,955	73,314	-47%
Sportscenter						
50100.001	Mtc Buildings	7,252	9,569	8,932	13,177	48%
50100.010	Mtc Grounds	6,892	6,892	7,319	8,287	13%
50125	Non-Capitalized Equipment	6,630	3,488	18,943	7,350	-61%
50251	Insurance	11,216	12,709	13,886	18,401	33%
50270	Miscellaneous Expense	47,174	31,155	0	0	0%
51000.003	Capital Replacement Plan	169,016	233,477	197,058	209,453	6%
51000.005	Capital Equipment	0	0	171,254	6,000	-96%
51025	Depreciation Expense	81,192	85,625	0	0	0%
55001.027	Operating Transfer to Sportscenter	1,161,688	1,451,726	1,494,401	1,710,932	14%
Total Sportscenter		1,491,060	1,834,640	1,911,793	1,973,600	3%
Total Expense		\$ 1,633,899	\$ 1,923,983	\$ 2,049,748	\$ 2,046,914	0%

2026-2027 Budget**Department: 000 Non-Departmental****Division: 000 Non-Departmental****Fund 028: Bluegrass Fieldhouse Operations Fund****Function**

This fund accounts for the revenue and expense of the Bluegrass Fieldhouse Operations.

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
41300.001	Transfer from General Fund	\$ 0	\$ 0	\$ 0	\$ 534,847	100%
41301.028	Operating Revenue Transfer Bluegrass Fieldhouse	0	0	0	1,167,860	100%
Total Revenue		\$ 0	\$ 0	\$ 0	\$ 1,702,707	100%
<u>Expense</u>						
Global Spectrum						
50224	Incentive	\$ 0	\$ 0	\$ 0	\$ 25,790	100%
50228	Management Fee	0	0	0	51,086	100%
Total Global Spectrum		0	0	0	76,876	100%
Bluegrass Fieldhouse						
50140.001	Utilities OMU	0	0	0	142,980	100%
50140.007	Utilities Sewer	0	0	0	23,000	100%
50251	Insurance	0	0	0	25,000	100%
55001.028	Operating Transfer to Bluegrass Fieldhouse	0	0	0	1,434,851	100%
Total Bluegrass Fieldhouse		0	0	0	1,625,831	100%
Total Expense		\$ 0	\$ 0	\$ 0	\$ 1,702,707	100%

2026-2027 Budget**Department: 000 Non-Departmental****Division: 000 Non-Departmental****Fund: 103 Downtown Revitalization Fund****Function**

This fund accounts for the revenue and debt service for downtown revitalization.

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40050	Insurance Premium License Fees	\$ 4,626,818	\$ 5,202,681	\$ 5,240,000	\$ 5,500,000	5%
40170	Interest on Investments	63,364	77,989	72,000	96,000	33%
Total Revenue		\$ 4,690,183	\$ 5,280,670	\$ 5,312,000	\$ 5,596,000	5%

Expense

55000.010	Transfer to Debt Service	\$ 4,337,256	\$ 4,336,565	\$ 4,306,472	\$ 4,297,497	0%
Total Expense		\$ 4,337,256	\$ 4,336,565	\$ 4,306,472	\$ 4,297,497	0%

2026-2027 Budget**Department: 000 Non-Departmental****Division: 000 Non-Departmental****Fund: 109 Gateway Commons TIF Fund****Program Description**

This fund accounts for the revenue and expense of the Gateway Commons Tax Increment Financing Project.

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40072.001	Local Property Tax	\$ 239,892	\$ 263,508	\$ 263,500	\$ 282,700	7%
40072.002	Local Occupational License Fee	193,776	195,432	165,000	180,000	9%
40072.003	Local Net Profit License Fee	15,956	29,715	26,000	30,000	15%
40073.001	State Property Tax	45,023	64,992	65,000	75,000	15%
40073.002	State Withholding Tax	262,387	243,181	275,000	275,000	0%
40073.003	State Sales Tax	1,262,064	1,535,380	1,230,000	1,350,000	10%
40170	Interest on Investments	(1,658)	20,400	0	20,000	100%
Total Revenue		\$ 2,017,438	\$ 2,352,608	\$ 2,024,500	\$ 2,212,700	9%

Expense

50130	General Administration	\$ 14,199	\$ 42,917	\$ 40,490	\$ 44,254	9%
53000.049	Econ Dev - G W Development	1,160,712	1,366,905	1,289,607	1,409,489	9%
55000.001	Transfer To General Fund	90,448	273,381	257,921	281,898	9%
55000.903	Transfer To RWRA Debt Service	153,067	462,645	436,482	477,059	9%
Total Expense		\$ 1,418,426	\$ 2,145,848	\$ 2,024,500	\$ 2,212,700	9%

2026-2027 Budget**Department: 000 Non-Departmental****Division: 000 Non-Departmental****Fund: 110 Downtown Riverfront TIF Fund****Program Description**

This fund accounts for the revenue and expense of the Downtown Riverfront Tax Increment Financing Project.

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40072.001	Local Property Tax	\$ 49,589	\$ 51,767	\$ 54,000	\$ 56,000	4%
40072.002	Local Occupational License Fee	367,152	502,934	560,000	475,000	-15%
40072.003	Local Net Profit License Fee	101,631	69,933	69,000	88,000	28%
40073.001	State Property Tax	16,555	2,743	19,000	19,000	0%
40073.002	State Withholding Tax	614,985	714,725	870,000	550,000	-37%
40073.003	State Sales Tax	394,522	(11,975)	175,000	200,000	14%
40170	Interest on Investments	(2,885)	8,267	0	0	0%
Total		1,541,549	1,338,394	1,747,000	1,388,000	-21%
41300.001	Transfer from General Fund	861,644	38,119	0	100,000	100%
Total Revenue		\$ 2,403,193	\$ 1,376,513	\$ 1,747,000	\$ 1,488,000	-15%

Expense

50130	General Administration	\$ 10,367	\$ 12,493	\$ 34,940	\$ 23,560	-33%
Total		10,367	12,493	34,940	23,560	-33%
55000.010	Transfer To Debt Service	1,409,140	1,383,596	1,418,058	1,424,283	0%
Total Expense		\$ 1,419,507	\$ 1,396,089	\$ 1,452,998	\$ 1,447,843	0%

2026-2027 Budget**Department: 000 Non-Departmental****Division: 000 Non-Departmental****Fund: 111 ARPA Fund****Program Description**

This fund accounts for the revenue and expense of the Federal American Rescue Plan Act funding.

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40170	Interest on Investments	\$ 864,707	\$ 263,233	\$ 0	\$ 0	0%
Total Revenue		\$ 864,707	\$ 263,233	\$ 0	\$ 0	0%
<u>Expense</u>						
51000.008	Capital Land Improvements	\$ 1,658,737	\$ 3,148,117	\$ 0	\$ 0	0%
55000.001	Transfer to General Fund	7,774,176	713,166	0	1,585,000	100%
Total Expense		\$ 9,432,913	\$ 3,861,283	\$ 0	\$ 1,585,000	100%

2026-2027 Budget**Department: 000 Non-Departmental****Division: 000 Non-Departmental****Fund: 112 Tourist & Convention Fund****Function**

This fund accounts for the revenue and expense of the Tourist & Convention Fund.

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40011.001	Transient Room Tax Hotel	\$ 720,620	\$ 828,940	\$ 744,000	\$ 858,250	15%
40011.001	Transient Room Tax Broker	46,544	76,289	55,000	132,000	140%
40170	Interest on Investments	17,321	18,909	18,000	21,000	17%
40250.006	Penalty/Interest TRT Hotel	0	803	0	0	0%
40250.007	Penalty/Interest TRT Broker	0	82	0	0	0%
Total		784,484	925,023	817,000	1,011,250	24%
41300.102	Transfers from YCV	692,480	589,256	582,454	423,000	-27%
Total Revenue		\$ 1,476,964	\$ 1,514,279	\$ 1,399,454	\$ 1,434,250	2%
<u>Expense</u>						
55000.010	Transfer to Debt Service	\$ 1,382,456	\$ 1,398,586	\$ 1,398,124	\$ 1,398,803	0%
Total Expense		\$ 1,382,456	\$ 1,398,586	\$ 1,398,124	\$ 1,398,803	0%

2026-2027 Budget**Department: 000 Non-Departmental****Division: 000 Non-Departmental****Fund: 113 Opioid Settlement Fund****Function**

This fund accounts for the revenue and expense of the Opioid Settlement.

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40170	Interest on Investments	\$ 10,563	\$ 25,593	\$ 9,000	\$ 24,000	167%
41060	Miscellaneous Revenue	245,815	147,263	111,142	128,080	15%
Total Revenue		\$ 256,378	\$ 172,856	\$ 120,142	\$ 152,080	27%
<u>Expense</u>						
50270	Miscellaneous Expense	\$ 6,250	\$ 6,250	\$ 50,000	\$ 50,000	0%
Total Expense		\$ 6,250	\$ 6,250	\$ 50,000	\$ 50,000	0%

2026-2027 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 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40120	Federal Grants	\$ 0	\$ 43,748	\$ 114,303	\$ 0	-100%
40121	State Grants	18,401	103,785	4,000	0	-100%
Total Revenue		\$ 18,401	\$ 147,533	\$ 118,303	\$ 0	-100%
Expense						
Non Departmental						
50290	Professional/Technical Services	\$ 18,401	\$ 20,785	\$ 0	\$ 0	0%
Total Non Departmental Expense		18,401	20,785	0	0	0%
Police						
51000.005	Capital Equipment	0	43,748	30,000	0	-100%
Total Police Expense		0	43,748	30,000	0	-100%
Fire						
50125	Non-Capitalized Equipment	0	0	4,000	0	-100%
50323	Training	0	8,000	0	0	0%
Total Fire Expense		0	8,000	4,000	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	75,000	0	0	0%
Total Parks Expense		0	75,000	84,303	0	-100%
Total Expense		\$ 18,401	\$ 147,533	\$ 118,303	\$ 0	-100%

2026-2027 Budget
Department: 001,016, & 017
Division: 001 Administration
Fund: 301 Insurance Fund
Function

Established to account for City health, workers' compensation, and unemployment insurance programs.

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40170	Interest	\$ 406,466	\$ 376,360	\$ 300,000	\$ 330,000	10%
41060	Miscellaneous Revenue	1,160	46,102	0	0	0%
41051	Health - City	4,166,923	4,826,095	5,852,885	5,893,637	1%
41050	Health - Employee	943,351	860,690	958,039	945,158	-1%
41053	Workers Compensation	658,583	682,454	804,536	816,148	1%
41052	Unemployment	117,500	123,516	108,112	113,089	5%
Total Revenue		\$ 6,293,982	\$ 6,915,217	\$ 8,023,572	\$ 8,098,032	1%
Expense						
Unemployment						
50010.002	Benefits	\$ 1,434	\$ 0	\$ 20,000	\$ 12,500	-38%
Total Unemployment		1,434	0	20,000	12,500	-38%
Health						
50010.004	Benefits	4,337,791	4,506,827	5,073,992	5,252,016	4%
50251	Insurance	849,020	981,093	1,176,989	1,296,580	10%
50290	Professional/Technical	391,549	429,804	498,430	469,504	-6%
50340	Wellness Benefit	155,741	155,557	182,000	197,900	9%
Total Health		5,734,101	6,073,280	6,931,411	7,216,000	4%
Workers Compensation						
50010.007	Benefits	842,460	131,841	500,000	500,000	0%
50251	Insurance	251,911	261,737	303,825	260,000	-14%
50290	Professional/Technical	31,879	27,070	28,000	27,665	-1%
Total Workers Compensation		1,126,250	420,648	831,825	787,665	-5%
Total Expense		\$ 6,861,785	\$ 6,493,928	\$ 7,783,236	\$ 8,016,165	3%

2026-2027 Budget**Department: 000 Non-Departmental****Division: 000 Non-Departmental****Fund: 502 Police & Fire Pension Fund****Function**

This fund accounts for the revenue and expense of the Police and Fire Pension Fund.

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40170	Interest on Investments	\$ 25,156	\$ 15,907	\$ 9,000	\$ 6,000	-33%
41072	Restitution	6,339	1,280	0	0	0%
41200	Auction Proceeds	391	813	0	0	0%
41300.001	Transfer from General Fund	294,000	222,000	240,000	330,000	38%
Total Revenue		\$ 325,886	\$ 240,000	\$ 249,000	\$ 336,000	35%
<u>Expense</u>						
50010.009	Benefits Pensions Paid-City	\$ 473,467	\$ 427,559	\$ 450,000	\$ 399,600	-11%
50270	Miscellaneous Expense	5,526	153	170	6,660	3818%
Total Expense		\$ 478,993	\$ 427,711	\$ 450,170	\$ 406,260	-10%

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, 2025 is \$129,418,650 with maturities extending through the year 2043.

**Summary of Changes in General Long-Term Debt and Revenue Bonds Payable
Year Ended June 30, 2025**

	<u>Balance 6/30/2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 6/30/2025</u>	<u>Due Within One Year</u>
Governmental activities					
Bonds and loans payable:					
General obligation bonds:					
Series 2013A	\$ 15,020,000	\$ 0	\$ (615,000)	\$ 14,405,000	\$ 610,000
Series 2013B	4,679,258	0	(930,393)	3,748,865	464,424
Series 2013C	3,260,000	0	(320,000)	2,940,000	330,000
Series 2014 Refunding	2,030,000	0	(300,000)	1,730,000	315,000
Series 2014B	3,010,000	0	(3,010,000)	0	0
Series 2016A Refunding	505,000	0	(250,000)	255,000	255,000
Series 2016B Refunding	730,000	0	(175,000)	555,000	180,000
Series 2016C	1,760,000	0	(125,000)	1,635,000	130,000
Series 2016D	7,400,000	0	(460,000)	6,940,000	480,000
Series 2019A Refunding	3,685,000	0	(250,000)	3,435,000	250,000
Series 2019B Refunding	2,530,000	0	(340,000)	2,190,000	350,000
Series 2019C Refunding	14,935,000	0	(700,000)	14,235,000	720,000
Series 2019D Refunding	1,330,000	0	(180,000)	1,150,000	180,000
Series 2019E Refunding	29,965,000	0	(1,385,000)	28,580,000	1,415,000
Series 2023A	32,450,000	0	(1,175,000)	31,275,000	1,220,000
Loan payable:					
KIA A07-04	13,254,636	0	(1,203,384)	12,051,252	1,215,448
KIA A15-36	2,520,899	0	(182,088)	2,338,811	185,289
	<u>139,064,793</u>	<u>0</u>	<u>(11,600,865)</u>	<u>127,463,928</u>	<u>8,300,161</u>
Less deferred amounts:					
For issuance premiums	1,529,876	0	(144,329)	1,385,547	0
For issuance discounts	<u>(165,299)</u>	<u>0</u>	<u>15,269</u>	<u>(150,030)</u>	<u>0</u>
Total Governmental	<u>140,429,370</u>	<u>0</u>	<u>(11,729,925)</u>	<u>128,699,445</u>	<u>8,300,161</u>
Business-type activities:					
Bonds payable:					
General obligation bonds:					
Series 2013B	810,742	3,315	(82,921)	731,136	90,576
Less deferred amounts:					
For issuance discounts	<u>(13,423)</u>	<u>0</u>	<u>1,492</u>	<u>(11,931)</u>	<u>0</u>
Total Business-type	<u>797,319</u>	<u>3,315</u>	<u>(81,429)</u>	<u>719,205</u>	<u>90,576</u>
Bonds & loans payable net of deferred amounts	<u>\$ 141,226,689</u>	<u>\$ 3,315</u>	<u>\$ (11,811,354)</u>	<u>\$ 129,418,650</u>	<u>\$ 8,390,737</u>

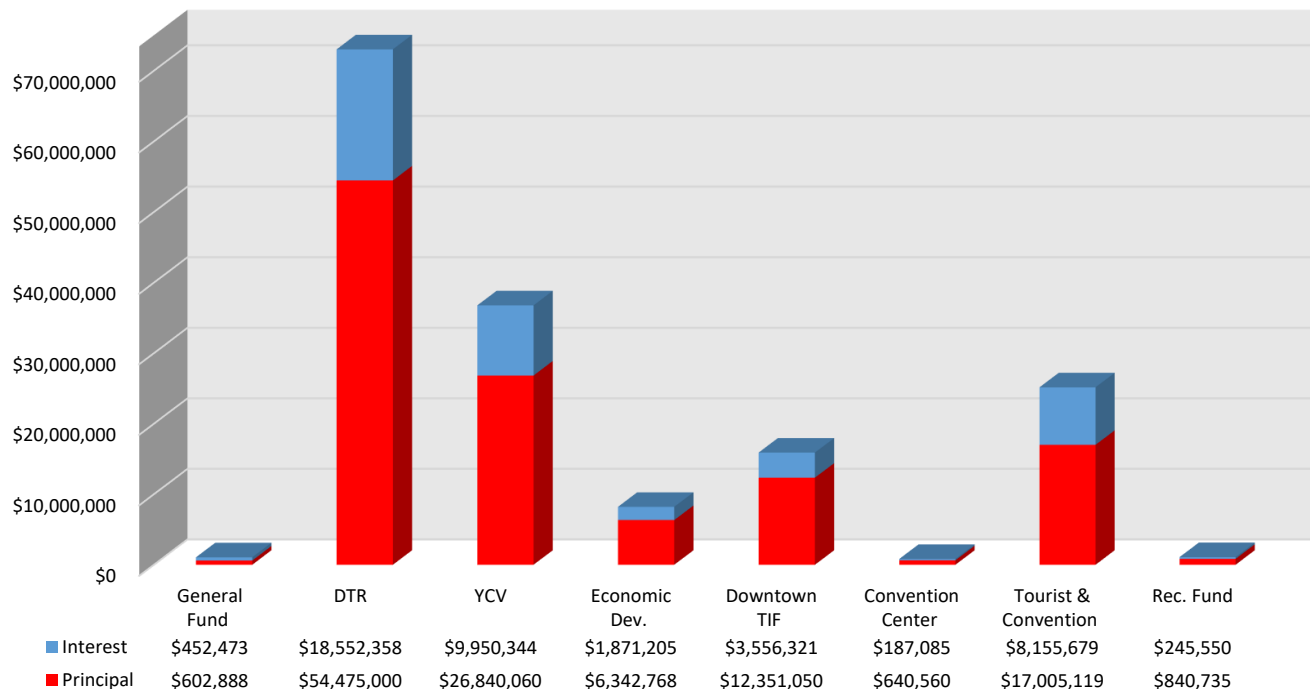
Internal Service funds predominantly serve the Governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. For governmental activities, compensated absences are liquidated by the General Fund. For business-type activities, compensated 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, 2025, are as follows:

Fiscal Year	General Fund	DTR	YCV	Economic Development	Downtown TIF	Convention Center	Tourist & Convention	Recreational Fund	Total Debt Service
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	18,070	4,291,078	2,638,797	477,501	1,276,441	36,185	1,397,898	47,492	10,183,461
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	\$ 1,055,361	\$ 73,027,358	\$ 36,790,404	\$ 8,213,973	\$ 15,907,371	\$ 827,645	\$ 25,160,798	\$ 1,086,285	\$ 162,069,196

Debt Payment by Fund



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 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	Bluegrass Fieldhouse, 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, 2025.

Legal Debt Margin Calculation for Fiscal Year 2024-2025

Net assessed value	\$4,850,570,047
Add back: exempt real property	<u>267,268,450</u>
Total assessed value	5,117,838,497
Debt limit - 10% of total assessed value ¹	511,783,850
Amount of debt applicable to debt limit:	
Total general bonded debt	128,195,064
Less: Revenue Bonds	-
Loan Payable	(14,390,064)
Amount set aside for repayment of general obligation bonds	<u>-</u>
Total debt applicable to limitation	<u>113,805,000</u>
Legal debt margin	<u><u>\$397,978,850</u></u>

¹Section 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."

2026-2027 Budget

Department: 011 Debt Service Division: 000 Non-Departmental Fund: 001 General Fund

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Expense						
55000.010	Transfer to Debt Service	\$ 396,633	\$ 1,198,345	\$ 406,894	\$ 140,483	-65%
Total Expense		\$ 396,633	\$ 1,198,345	\$ 406,894	\$ 140,483	-65%

Detail:			
50452	Issuance of Debt	\$ 10,000	\$ 10,000
56000.024	Bluegrass Music Hall of Fame & Museum, Tennis, Skatepark	56,342	56,615
56000.026	Public Works Expansion	72,802	73,868
56000.028	Refunding 2006 - Roads, Stormwater, Public Parks Improvements	267,750	0
		<u>\$ 406,894</u>	<u>\$ 140,483</u>

2026-2027 Budget
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 \$129 million. Payments (operating transfers) from various City funds and civic organizations finance this program. The City's legal Constitutional debt limit is \$398 million. The City's latest bond rating from Moody's Investor Services is A1.

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Revenue						
40170	Interest on Investments	\$ 2,840	\$ 4,791	\$ 0	\$ 0	0%
41300.801	Transfer from Riverport	195,685	101,110	0	0	0%
41300.806	Transfer from RiverPark Maintenance	60,000	470,853	0	0	0%
		258,525	576,754	0	0	0%
41300.001	Transfer from General Fund	396,633	440,597	406,894	140,483	-65%
41300.024	Transfer from Economic Development	1,186,387	1,198,345	1,196,822	1,185,784	-1%
41300.026	Transfer from Convention Center Operations	105,733	113,661	112,822	113,368	0%
41300.110	Transfer from Downtown Riverfront TIF	1,409,140	4,336,565	1,418,058	1,424,283	0%
41300.102	Transfer from Your Community Vision	3,133,988	3,139,028	3,142,310	3,145,682	0%
41300.103	Transfer from Downtown Revitalization	4,337,256	1,383,596	4,306,472	4,297,497	0%
41300.112	Transfer from Tourist & Convention	1,382,456	1,398,586	1,398,124	1,398,803	0%
41300.403	Transfer from Recreational	138,774	149,181	148,078	148,796	0%
		12,090,367	12,159,559	12,129,580	11,854,696	-2%
Total Revenue		\$ 12,348,892	\$ 12,736,313	\$ 12,129,580	\$ 11,854,696	-2%

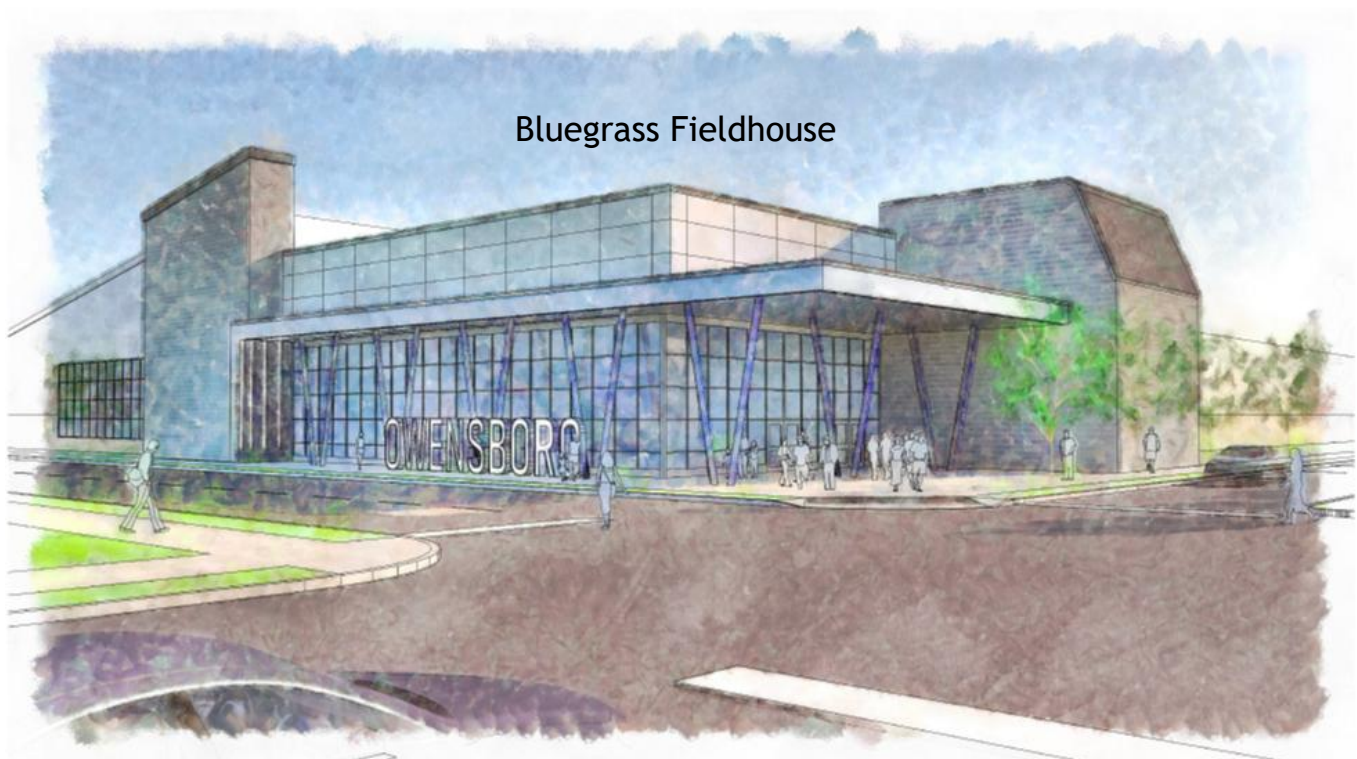
Expense

50452	Issue Costs	\$ 0	\$ 0	\$ 10,000	\$ 10,000	0%
56000.010	Debt KIA Projects	1,591,949	1,589,201	1,586,422	1,583,613	0%
56000.023	Debt Downtown Revitalization 2013A	1,119,996	1,120,746	1,084,997	1,083,222	0%
56000.024	Debt Various Projects	707,944	1,167,728	691,307	694,657	0%
56000.025	Debt US Bank Building #3	426,744	428,994	430,194	425,294	-1%
56000.026	Debt Riverwall and Public Works Building	357,081	358,231	364,007	369,332	1%
56000.027	Debt Riverport Authority	3,106,915	3,112,340	0	0	0%
56000.028	Debt Roads, Stormwater, Public Parks Improv.	272,350	272,750	267,750	0	-100%
56000.029	Debt Ice Rink	195,556	190,306	191,807	193,207	1%
56000.030	Debt Bluegrass Music Hall of Fame & Museum	177,188	173,438	175,938	173,338	-1%
56000.031	Debt Parking Garage	702,550	705,175	704,075	706,975	0%
56000.033	Debt Transportation Projects - Refinance BAN	331,455	331,505	326,505	331,405	2%
56000.034	Debt US Bank Building #1 - Refinance	396,839	394,245	396,483	388,608	-2%
56000.035	Debt Downtown Revitalization 2011 - Refinance	1,131,588	1,133,738	1,135,363	1,131,463	0%
56000.036	Debt US Bank Building #2 - Refinance	210,606	211,669	207,619	208,569	0%
56000.037	Debt Downtown Revitalization 2012 - Refinance	2,086,013	2,083,813	2,086,113	2,082,813	0%
56000.038	Debt BGFH, Fire Training, Various Other	2,443,351	2,473,000	2,471,000	2,472,200	0%
Total Expense		\$ 15,258,124	\$ 15,746,878	\$ 12,129,580	\$ 11,854,696	-2%

CITY OF OWENSBORO

2026-2031

CAPITAL IMPROVEMENT PROGRAM



Bluegrass Fieldhouse

June 9, 2026

Issued by:
Angela Waninger
Director of Finance

INTRODUCTION

The proposed 2026-2031 Capital Improvement Program (CIP) totals \$40,178,461. In 2026-27, \$9,416,264 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.

2026-2031 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:

<u>General Improvements</u>	This category provides the most variety of highly visible CIP projects. It includes those projects that are not included in the other four categories.
<u>Public Safety Improvements</u>	This category provides funding for projects related to the public safety arena, in particular, the Police and Fire Departments.
<u>Street Improvements</u>	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.
<u>Park Improvements</u>	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.
<u>Stormwater Improvements</u>	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 2026-2031 CIP. The Capital Projects Expenditure Summary lists each project within the 2026-2031 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 \$8 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

2026 - 2031 CAPITAL IMPROVEMENT PROGRAM

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 construction of pickleball courts at Ben Hawes Park is near completion.

CAPITAL PROJECTS

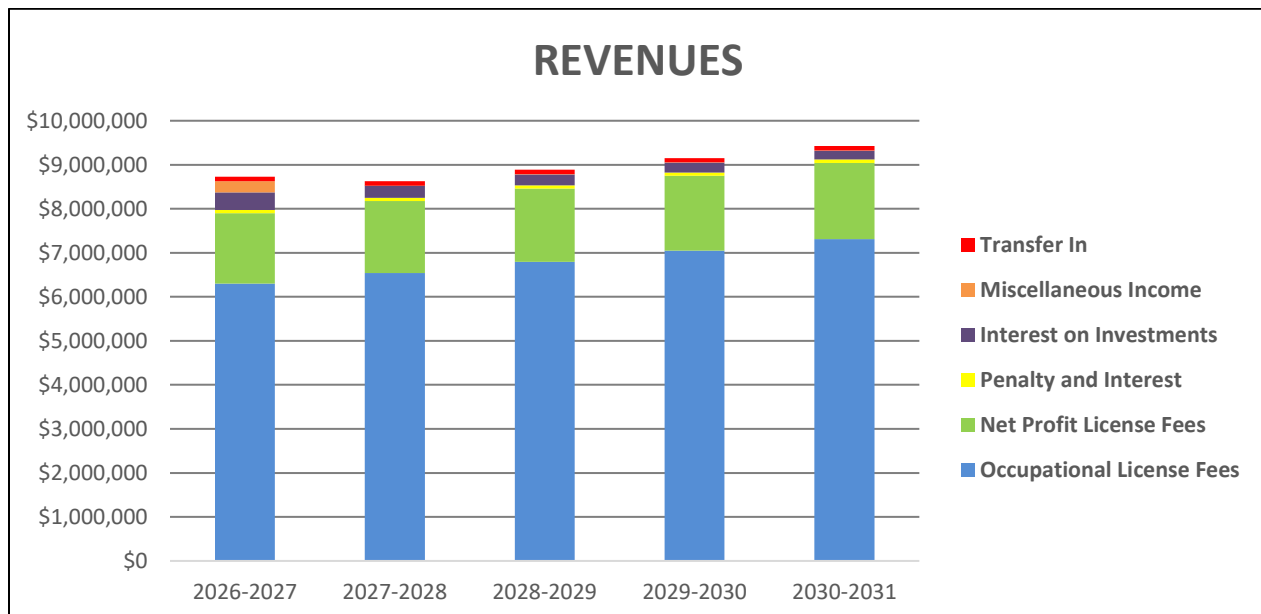
The Capital Projects fund accounts for the acquisition of, issuance of debt for or construction of capital assets acquired outside YCV designated funding. The 2026-27 Capital Projects budget contains funding for miscellaneous projects. Fire Station #3 replacement was completed; construction continued on the Bluegrass Fieldhouse, Fire Station #1 renovation and the senior center during 2025-26.

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

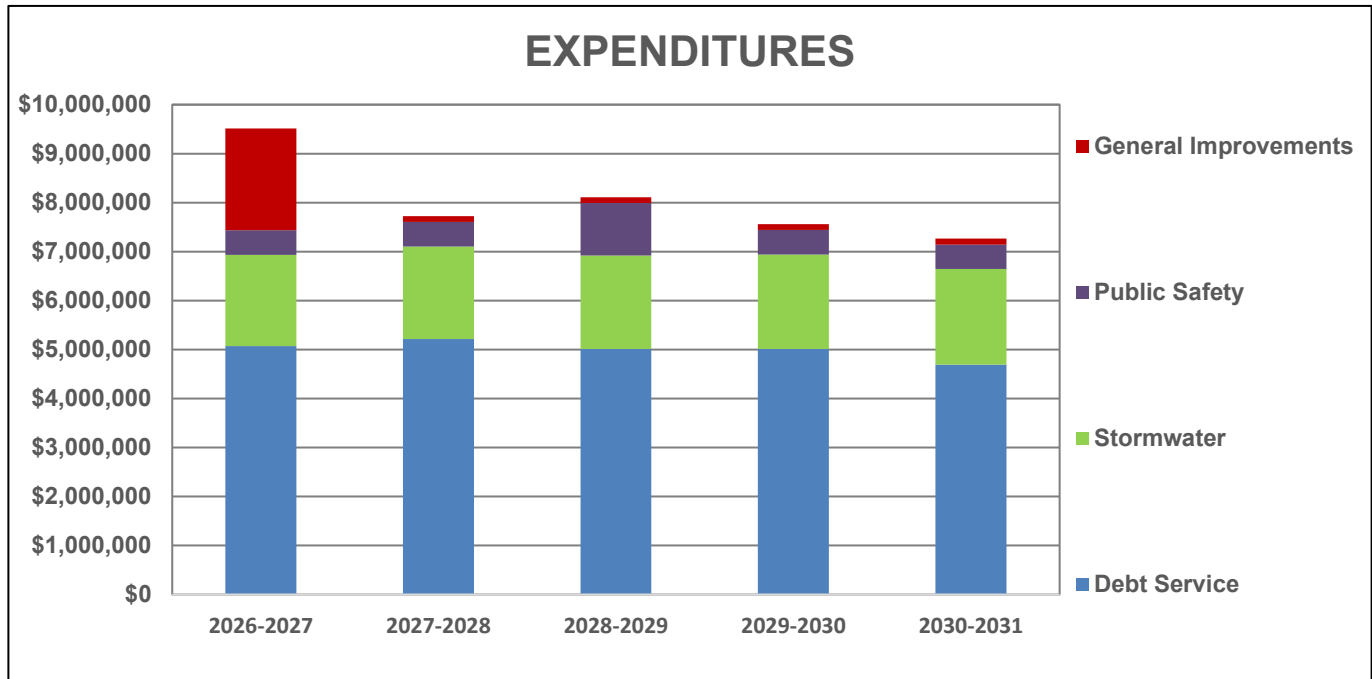
REVENUE SOURCE	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	Total
Occupational License Fees	\$ 6,300,000	\$ 6,542,880	\$ 6,792,630	\$ 7,049,463	\$ 7,311,816	\$ 33,996,790
Net Profit License Fees	1,600,000	1,632,000	1,664,640	1,697,933	1,731,891	8,326,464
Penalty and Interest	70,000	71,400	72,828	74,285	75,770	364,283
Interest on Investments	400,000	275,000	250,000	225,000	200,000	1,350,000
Miscellaneous Income	256,000	6,000	6,000	6,000	6,000	280,000
Transfer In	100,000	100,000	100,000	100,000	100,000	500,000
Totals	\$8,726,000	\$8,627,280	\$8,886,098	\$9,152,681	\$9,425,477	\$44,817,537



CAPITAL PROJECTS EXPENDITURE SUMMARY

(includes Your Community Vision and Capital Projects)

CIP PROJECTS	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	Total
I.T. Infrastructure	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Miscellaneous Capital Projects	1,000,000	100,000	100,000	100,000	100,000	500,000
Beautification Project	1,060,000	0	0	0	0	1,060,000
Sidewalk Program	500,000	500,000	500,000	500,000	500,000	2,500,000
Public Safety	0	0	570,000	0	0	570,000
Stormwater Maintenance	1,867,582	1,886,852	1,907,458	1,928,682	1,950,543	9,541,117
Debt Service	5,068,682	5,216,960	5,014,399	5,012,328	4,694,975	25,007,344
Totals	\$ 9,516,264	\$ 7,723,812	\$ 8,111,857	\$ 7,561,010	\$ 7,265,518	\$ 40,178,461



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 2026-27.

2026-2027 Budget**Department: 000 Non-Departmental****Division: 000 Non-Departmental****Fund: 101 Capital Projects Fund****Program Description**

This fund provides financing for capital projects.

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40107	County Contributions - Other	\$ 0	\$ 2,240,000	\$ 0	\$ 0	0%
40170	Interest on Investments	1,540,586	1,526,572	0	0	0%
40160.007	Contributions-RiverCity Pickleball	0	0	500,000	0	-100%
40902	Gifts/Donations	5,000	0	0	0	0%
Total		1,545,586	3,766,572	500,000	0	-100%
41300.001	Transfer from General Fund	4,565,000	100,000	400,000	100,000	-75%
41300.102	Transfer from YCV	0	3,089,894	475,000	0	-100%
		4,565,000	3,189,894	875,000	100,000	-89%
Total Revenue		\$ 6,110,586	\$ 6,956,466	\$ 1,375,000	\$ 100,000	-93%
<u>Expense</u>						
50222	Dog Park	\$ 0	\$ 0	\$ 245	\$ 0	-100%
50222	Pickleball Courts	630	0	630	0	-100%
50270	Miscellaneous Capital Projects	170,607	75,431	390,142	100,000	-74%
51000.001	Capital Buildings	0	0	162,794	0	-100%
51000.001	Senior Center	1,000,053	320,169	5,585,684	0	-100%
51000.001	Transportation Project	2,680,000	0	0	0	0%
51000.001	Walter Freeman Fire Dept. Training Ctr	2,891,566	2,590,200	383,009	0	-100%
51000.001	Fire Station #3 Replacement	234,965	2,148,720	5,538,695	0	-100%
51000.001	Blugrass Fieldhouse	549,017	4,873,160	13,665,370	0	-100%
51000.007	Fire Station #1 Remodel	70,735	480,593	450,248	0	-100%
51000.008	Tennis Facility Additional Courts	52,394	0	0	0	0%
51000.008	Moneta Sleet Jr Park	28,724	0	7,248	0	-100%
51000.008	Ben Hawes Pickleball Courts	8,170	155,021	2,182,946	0	-100%
Total		7,686,862	10,643,294	28,367,011	100,000	-100%
55000.001	Transfer to General Fund	0	4,200	0	0	0%
Total Expense		\$ 7,686,862	\$ 10,647,494	\$ 28,367,011	\$ 100,000	-100%

2026-2027 Budget**Department: 000 Non-Departmental****Division: 000 Non-Departmental****Fund: 102 Your Community Vision Fund****Program Description**

This fund provides financing for Your Community Vision capital projects.

Account Number	Description	Actual 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
<u>Revenue</u>						
40020	Occupational Licenses	\$ 5,958,433	\$ 6,118,083	\$ 5,665,000	\$ 6,300,000	11%
40021	Net Profit Licenses	1,519,155	1,596,139	1,250,000	1,600,000	28%
40170	Interest on Investments	408,896	477,213	300,000	400,000	33%
40250.004	Penalty/Interest Occ/Net Profit Tax	107,802	86,792	200,000	70,000	-65%
41060	Miscellaneous Revenue	63,503	5,060	6,000	256,000	4167%
Total		8,057,790	8,283,287	7,421,000	8,626,000	16%
41300.304	Transfer from Fleet & Facilities	414,100	0	0	0	0%
41300.403	Transfer from Recreational	1,150,000	0	0	0	0%
		1,564,100	0	0	0	0%
Total Revenue		\$ 9,621,890	\$ 8,283,287	\$ 7,421,000	\$ 8,626,000	16%

2026-2027 Budget
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 2023-2024	Actual 2024-2025	Amended Budget 2025-2026	Budget 2026-2027	% Change
Expense						
51000.008	1st Street Improvements	\$ 0	\$ 485,926	\$ 0	\$ 0	0%
51000.015	4th Street Bridge Repairs	355,792	0	0	0	0%
51000.015	Beautification Project	0	0	0	1,060,000	100%
51000.008	Big Rivers Road	0	1,500,000	0	0	0%
51000.015	Byers Ave Bridge Repair	88,603	0	0	0	0%
51000.008	Culvert Misc Repairs/Replacement	152,851	135,810	200,000	150,000	-25%
51000.008	Downtown Archway Sign	0	0	600,000	0	-100%
51000.001	Walter Freeman Fire Dept. Training Ctr	754,610	0	0	0	0%
51000.008	Infrastructure	0	17,584	1,432,385	900,000	-37%
51000.005	IT Infrastructure/Fiber	40,533	0	559,467	20,000	-96%
51000.008	Parks Projects	1,250,572	869,988	0	0	0%
51000.010	Persimmon Ditch	0	0	125,000	0	-100%
51000.013	Police CAD Project	129,348	(46,424)	0	0	0%
51000.005	Public Safety Projects	143,903	7,535	0	0	0%
51000.008	RWRA Ravine Sewer	6,224	0	0	0	0%
50100.022	Sidewalk Program	499,988	497,981	550,000	500,000	-9%
VARIOUS	Stormwater Maintenance Crew	469,476	483,493	617,634	667,582	8%
50100.021	Stormwater Projects Outsourced	707,739	393,881	688,844	500,000	-27%
50100.021	Stormwater Projects RWRA	479,863	615,217	597,978	550,000	-8%
51000.003	Transit Bus Capital Replacement	0	0	281,299	0	-100%
Total		5,079,502	4,960,992	5,652,607	4,347,582	-23%
55000.010	Transfer to Debt Service	3,133,988	3,139,028	4,942,310	4,645,682	-6%
55000.101	Transfer to Capital Improvement	0	3,089,894	0	0	0%
55000.112	Transfer to Tourist & Convention	692,480	589,256	582,454	423,000	-27%
		3,826,468	6,818,178	5,524,764	5,068,682	-8%
Total Expense		\$ 8,905,970	\$ 11,779,169	\$ 11,177,371	\$ 9,416,264	-16%

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.

BEAUTIFICATION PROJECT - \$1,060,000

This project provides for the design, construction, and installation of entrance signs at key gateways into the city/county. The signs are intended to enhance the community's appearance, create a welcoming first impression for residents and visitors, and reinforce the city's identity and brand. The project is a collaborative effort with the county, which will contribute funding toward the design and installation of the entrance signs.

INFRASTRUCTURE PROJECTS - \$900,000

This project includes various improvements that may include street, curbs, gutters, accessibility, lighting utility work, and/or decorative paving surfaces.

IT INFRASTRUCTURE PROJECTS - \$20,000

This project includes updating the City's information technology infrastructure equipment to increase efficiency, enhance performance and improve security and reliability.

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 - \$500,000

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 - \$667,582

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 - \$150,000

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.





<u>Accomplishment</u>	Programs and activities successfully completed in the prior fiscal year.
<u>Accrual Basis</u>	Transactions and events are recognized as revenues/gains or as expenses/losses when they occur, regardless of the timing of the related cash flows.
<u>Ad Valorem Taxes</u>	General property taxes levied on the assessed valuation of real and personal property.
<u>Amortization</u>	The process of reducing the value of either a loan or an intangible asset over the life of the loan or intangible asset.
<u>Appropriation</u>	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.
<u>Assessed Valuation</u>	The value of real property and improvements, as determined by the County Assessor, against which the property tax levy is assessed.
<u>Audit</u>	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.
<u>Balanced Budget</u>	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.
<u>Bond</u>	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.
<u>Budget</u>	A financial operation plan that is an estimate of proposed expenditures for a given period of time and the proposed means of financing them.
<u>Budget Message</u>	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.
<u>Budgetary Control</u>	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.
<u>Budgetary Units</u>	Formal cost centers including programs, departments, and funds used for fiscal oversight, compliance, and control.
<u>Capital</u>	Assets of significant value and have a useful life of several years (the term capital assets is also used).
<u>Capital Expenditures</u>	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.
<u>Capital Improvement</u>	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.

<u>Capital Outlay</u>	See “Capital Expenditures”
<u>Capital Projects Funds</u>	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.
<u>Contingency Reserve</u>	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.
<u>Debt Service</u>	Payment of interest and repayment of principal to holders of the City’s debt instruments.
<u>Debt Service Fund</u>	Governmental-type fund used to account for current resources and expenditures associated with meeting annual debt service obligations.
<u>Deficit</u>	Loss; Shortfall; When total expenditures exceed total revenue.
<u>Department</u>	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.
<u>Depreciation</u>	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.
<u>Encumbrance</u>	The commitment of appropriated funds to purchase an item or service.
<u>Enterprise</u>	Used to account for specific services, e.g., sanitation, transit, recreation, funded directly by fees and charges to users.
<u>Equipment Charges</u>	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.
<u>Equity</u>	The difference between assets and liabilities in a proprietary fund. In a governmental fund, this difference is referred to as “fund balance.”
<u>Expenditure Detail</u>	Line-item total for each expenditure/expense account within a department and/or program.
<u>Expenditure/Expense</u>	Outflow of funds paid or to be paid for acquisition of goods or services.
<u>Fiduciary Funds</u>	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.
<u>Fiscal Year</u>	The financial year for the City of Owensboro is July 1 through June 30 of the subsequent year.
<u>Franchise Fees</u>	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.
<u>Full-Time Equivalent</u>	The total hours worked by both full-time and part-time employees converted into standardized full-time equivalent.

<u>Fund</u>	A major budgetary unit with revenues and expenditures segregated for specific activities.
<u>Fund Accounting</u>	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.
<u>Fund Balance</u>	Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).
<u>General Fund</u>	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.
<u>Governmental Type Fund</u>	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.
<u>Interest</u>	Income resulting from the prudent investment of idle cash.
<u>Interfund Transfers</u>	Amounts transferred from one fund to another.
<u>Internal Service Funds</u>	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.
<u>Level of Service</u>	A description of the services provided, or activities performed, and the cost and personnel requirements.
<u>Line Item</u>	The description of an object of expenditure, e.g., salaries, supplies, contract services, etc.
<u>Major Fund</u>	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. <u>However</u>, 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.
<u>Modified Accrual Basis</u>	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.
<u>Non-Capitalized Equipment</u>	Expenditure for acquisition of equipment for direct services that is not depreciated.
<u>Non-Full Time Employee</u>	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).

<u>Non-Major Fund</u>	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.
<u>Objective</u>	Program or activity intended to be implemented in the ensuing fiscal year.
<u>Operating Budget</u>	The portion of the budget that pertains to basic operations of the various municipal funds, departments, and programs.
<u>Performance Indicator</u>	Quantitative measures of accomplishments and objectives, sometimes known as workload/performance measures.
<u>Personnel Analysis</u>	Changes to personnel allotment from the previous fiscal year. Reorganizations, reclassifications and reallocation of resources are highlighted in this section.
<u>Personnel Costs</u>	Costs of wages, salaries, retirement, and other employee benefits for all City employees.
<u>Property Tax</u>	A tax imposed on real property (land and permanently attached improvements) based upon the assessed value of the property.
<u>Proprietary Type Fund</u>	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.
<u>Recreation Fees</u>	Charges for services provided to participants of Parks and Recreation Department classes, activities, and recreational sports.
<u>Reserves</u>	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.
<u>Revenue</u>	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.
<u>Revenue Analysis</u>	Departmental revenue sources are described. Revenue increases, decreases and strategies are highlighted in this section.
<u>Services & Supplies</u>	Category of line items that describe non-salary and non-capital outlay expenditures.
<u>Special Revenue Fund</u>	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.
<u>Subvention</u>	Revenues collected by the State or other government entity which are allocated to the City on a formula basis.
<u>User Fees</u>	Receipt of a fee for providing a direct and specifically identifiable service to a particular customer, e.g. building permit fee.
<u>Working Capital</u>	The excess of current assets over current liabilities.

<u>AED</u>	Automated External Defibrillator
<u>ASA</u>	Amateur Softball Association, www.teamusa.org .
<u>ADA</u>	American with Disabilities Act
<u>AI</u>	Artificial Intelligence
<u>ALS</u>	Advanced Life Support
<u>ARPA</u>	American Rescue Plan Act
<u>ATF</u>	Alcohol, Tobacco and Firearms
<u>ARIDE</u>	Advanced Roadside Impaired Driving Enforcement
<u>BAN</u>	Bond Anticipation Note
<u>BGM</u>	Bluegrass Museum (Bluegrass Music Hall of Fame & Museum), www.bluegrasshall.org .
<u>CAD</u>	Computer Aided Design
<u>CARES</u>	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.
<u>CDBG</u>	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.
<u>CERS</u>	County Employees Retirement System
<u>CHDO</u>	Community Housing Development Organization, www.kyhousing.org .
<u>CID</u>	Criminal Investigations Division
<u>CIP</u>	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.
<u>CIT</u>	Crisis Intervention Team
<u>CJED</u>	Criminal Justice Executive Development, a training program
<u>COLA</u>	Cost of Living Adjustment
<u>CPR</u>	Cardiopulmonary resuscitation
<u>CPSE</u>	Center for Public Safety Excellence, www.cpse.org .
<u>CSR</u>	Customer Service Representative
<u>DARE</u>	Drug Abuse Resistance Education, www.dare.org .
<u>DCFD</u>	Daviess County Fire Department, www.daviessky.org/departments/fire-rescue .
<u>DCFC</u>	Daviess County Fiscal Court, www.daviessky.org/elected-officials/fiscal-court .
<u>DCSO</u>	Daviess County Sheriff's Office, www.dcsdky.com .

<u>DEA</u>	Drug Enforcement Administration, www.dea.gov .
<u>DRE</u>	Drug Recognition Experts
<u>DTR</u>	Downtown Revitalization
<u>DVO</u>	Domestic Violence Order
<u>DVR</u>	Digital Video Recorder
<u>EDC</u>	Economic Development Corporation, also known as Greater Owensboro Economic Development Corporation, http://edc.owensboro.com .
<u>EEO</u>	Equal Employment Opportunity
<u>EMS</u>	Emergency Medical Services
<u>ERP</u>	Enterprise Resource Planning
<u>ESRI</u>	Environmental Systems Research Institute, www.esri.com .
<u>FAA</u>	Federal Aviation Administration, www.faa.gov .
<u>FBI</u>	Federal Bureau of Investigation, www.fbi.gov .
<u>FEMA</u>	Federal Emergency Management Association, www.fema.gov .
<u>FHWA</u>	Federal Highway Administrations, www.highways.dot.gov .
<u>FMLA</u>	Family Medical Leave Act
<u>FT</u>	Full Time (Employee)
<u>FTA</u>	Federal Transit Association, www.fta.dot.gov .
<u>FTE</u>	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).
<u>GAAP</u>	Generally Accepted Accounting Principles
<u>GASB</u>	Governmental Accounting Standards Board, www.gasb.org .
<u>GFOA</u>	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 .
<u>GIS</u>	Geographical Information System
<u>GPS</u>	Global Positioning System
<u>GRADD</u>	Green River Area Development District, www.gradd.com .
<u>GRITS</u>	The Green River Intra-county Transit System provides clean, safe, and reliable public transportation at no or low cost.
<u>HOME</u>	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.

<u>HOME-ARP</u>	Home Investment Partnerships Program American Rescue Plan Funding
<u>HUD</u>	Housing & Urban Development
<u>HVAC</u>	Heating, Ventilating and Air Conditioning
<u>ICAC</u>	International Crimes Against Children
<u>IRS</u>	Internal Revenue Service, www.irs.gov .
<u>ISO</u>	Insurance Service Office
<u>IT</u>	Information Technology
<u>KCTCS</u>	Kentucky Community and Technical College System, www.kctcs.edu .
<u>KHSAA</u>	Kentucky High School Athletic Association, www.khsaa.org .
<u>KIA</u>	Kentucky Infrastructure Authority, http://kia.ky.gov .
<u>KLC</u>	Kentucky League of Cities, www.klc.org .
<u>KOPS</u>	Kids Obtaining Positive Structure
<u>KRS</u>	Kentucky Revised Statutes
<u>KTC</u>	Kentucky Transportation Cabinet, http://transportation.ky.gov .
<u>LED</u>	Light Emitting Diode
<u>LEPP</u>	Law Enforcement Protective Program
<u>LINK</u>	Law Information Network of Kentucky
<u>LRP</u>	Long Range Plan
<u>MDT</u>	Mobile data terminal
<u>MS4</u>	Municipal Separate Storm Sewer System
<u>NAB</u>	Neighborhood Alliance Board
<u>NFT</u>	Non-Full Time (Employee)
<u>NCAC</u>	National Children's Advocacy Center, www.nationalcac.org .
<u>NCIC</u>	National Crime Information Center, www.fas.org/irp/agency/doj/fbi/is/ncic.htm .
<u>NICU</u>	Neonatal Intensive Care Unit
<u>NFPA</u>	National Fire Protection Association, www.nfpa.org .

<u>NIBRS</u>	National Incident Based Reporting System
<u>NIMS</u>	National Incident Management System
<u>NP</u>	Net Profit
<u>NRSA</u>	Neighborhood Revitalization Strategy Area
<u>NSA</u>	National Softball Association, Inc., www.playnsa.com .
<u>OBKY</u>	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 OwensBoro, Kentucky .
<u>OCC</u>	Occupational License Fee
<u>OCTC</u>	Owensboro Community & Technical College, www.owensboro.kctcs.edu .
<u>ODC</u>	Owensboro Daviess County
<u>ODCTA</u>	Owensboro Daviess County Tennis Association
<u>OHRH</u>	Owensboro Health Regional Hospital, www.owensborohealth.org .
<u>OFD</u>	Owensboro Fire Department, www.owensborofire.org .
<u>OMPC</u>	Owensboro Metropolitan Planning Commission, www.iompc.org .
<u>OMU</u>	Owensboro Municipal Utilities is City-owned and provides water and electricity to the community, www.omu.org .
<u>OPD</u>	Owensboro Police Department, www.police.owensboro.org .
<u>OPS</u>	Owensboro Public Schools, www.owensboro.kyschools.us .
<u>ORA</u>	Owensboro Riverport Authority, www.owensbororiverport.com .
<u>OSHA</u>	Occupational Safety and Health Association, www.osha.gov .
<u>PFRF</u>	Police & Firefighters' Retirement Fund
<u>PPE</u>	Personal Protective Equipment
<u>PVA</u>	Property Valuation Administrator
<u>RED</u>	Rapid Emergency Deployment
<u>RWRA</u>	Regional Water Resource Agency is a city-county sewer agency, www.rwra.org .
<u>RESPEC</u>	Founded in 1969, is a global leader in geoscience, engineering, data, and integrated technology solutions for major industry sectors.
<u>RFP</u>	Request for Proposal. A bid process which evaluates bids on an established scoring criteria rather than price alone.
<u>RMS</u>	Records Management System
<u>ROMP</u>	River of Music Party
<u>ROW</u>	Right of Way

<u>RPC</u>	RiverPark Center, www.riverparkcenter.org .
<u>SANS</u>	SysAdmin, Audit, Network & Security
<u>SIP</u>	Session Initiation Protocol
<u>SOP</u>	Standard Operating Procedure
<u>TIF</u>	Tax Increment Financing
<u>TRT</u>	Transient Room Tax
<u>USSSA</u>	United States Specialty Sports Association, www.USSSA.com .
<u>USTA</u>	United States Tennis Association, www.USTA.com .
<u>VPN</u>	Virtual Private Network
<u>YCV</u>	Your Community Vision

