

## **ORDINANCE 20-2025**

**AN ORDINANCE AMENDING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026, AND AMENDING ORDINANCE 6-2025 TO CARRYOVER AN APPROPRIATION FROM PRIOR YEAR, APPROPRIATE ADDITIONAL FUNDS FOR CAPITAL PROJECT AND VARIOUS BUILDING CONSTRUCTION; TO PROVIDE FUNDING FOR A GRANT MATCH; TO RECEIVE AND APPROPRIATE GRANT FUNDS AND TO APPROPRIATE FUNDS FOR A LAND PURCHASE.**

**WHEREAS**, the 2025-2026 Annual Budget was adopted by Ordinance 6-2025 on the 3rd day of June, 2025; and

**WHEREAS**, a budget amendment for the City of Owensboro for the fiscal year beginning July 1, 2025, and ending June 30, 2026, has been prepared and is incorporated herein by reference; and

**WHEREAS**, said budget amendment was submitted to the Board of Commissioners and examined by said Board; and

**WHEREAS**, KRS 91A.030(1) requires the passage of an amended appropriation ordinance based on the budget amendment.

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

**SECTION 1.** The 2025-2026 Annual Budget appropriation Ordinance 6-2025 is hereby amended in accordance with the revenue and appropriation budget amendment which is attached hereto and incorporated herein as if fully set forth in this Section 1.

**SECTION 2.** The Mayor, City Manager, Director of Finance and Support Services, City Attorney, and their designees as per applicable ordinance are hereby authorized to negotiate and execute all contracts, deeds, titles, purchase orders,

agreements and other documents deemed necessary to facilitate the budget amendment contained herein.

**INTRODUCED AND PUBLICLY READ ON FIRST READING**, this the 2nd day of December, 2025.

**PUBLICLY READ AND APPROVED ON SECOND READING**, this the 16th day of December, 2025.

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Thomas H. Watson, Mayor

ATTEST:

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Beth Davis, City Clerk

**CITY OF OWENSBORO**

**COMMISSION MEETING DATE 12/2/2025**

**AGENDA REQUEST AND SUMMARY SUBMITTED BY Angela Waninger**

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**TITLE: 3rd Budget Amendment Fiscal Year 2025-26**

**Ordinance Prepared by:** ☒ City Staff   ☐ Other Preparer   **Attachments:** Budget amendments #26-25 through #26-29

**Summary & Background:** To carryover an appropriation from prior year, appropriate additional funds for capital project and various building construction; to provide funding for a grant match; to receive and appropriate grant funds; and to appropriate funds for a land purchase.

**GENERAL FUND #2**  
**FY 2025-26**  
**12/2/2025**  
**#26-25**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$43,960,605	\$0	\$43,960,605
Revenues	76,519,298	41,667	76,560,965
Expenditures & Transfers Plus: Reserve for Encumbrances	82,042,594	4,084,547	86,127,141
Ending Balance	<u>\$38,437,309</u>	<u>(\$4,042,880)</u>	<u>\$34,394,429</u>

DETAIL OF CHANGE

**Revenues**

Federal Grant--001.000.000-40120	\$41,667
Total Revenues	<u>\$41,667</u>

**Expenditures**

Public Events-Capital Equipment--001.021.022-51000.005 (Carryover)	\$60,000
Land Purchase--001.015.000-51000.007 (To provide for purchase of Pantle & Walnut St properties)	3,694,800
Police Salary/Benefits-- (To provide for city share of federal grant for Police Officer)	29,747
Transfer to CIP--001.015.000-55000.101 (To provide funding for pickleball court project)	300,000
Total Expenditures	<u>\$4,084,547</u>

**CAPITAL PROJECTS FUND #3**  
**FY 2025-26**  
**12/2/2025**  
**#26-26**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$27,398,144	\$0	\$27,398,144
Revenues	600,000	775,000	1,375,000
Expenditures & Transfers	27,442,011	925,000	28,367,011
Plus: Reserve for Encumbrances			
Ending Balance	<u>\$556,133</u>	<u>(\$150,000)</u>	<u>\$406,133</u>

**DETAIL OF CHANGE**

**Revenues**

Transfer from General Fund--101.000.000-41300.001	\$300,000
Transfer from Facilities Maint Fund--101.000.000-41300.302	475,000
(To receive funding for capital project)	
<b>Total Revenues</b>	<u><u>\$775,000</u></u>

**Expenditures**

Ben Hawes Pickleball Courts--101.500.561-51000.008	\$775,000
(To provide funding for Ben Hawes Pickleball Courts)	
Fire Training Center--101.500.550-51000.001	100,000
Fire Station #3--101.500.557-51000.001	50,000
(To provide add'l funding for construction)	
	<u><u>\$925,000</u></u>

**RECREATIONAL FUND #2**  
**FY 2025-26**  
**12/2/2025**  
**#26-27**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$283,722	\$217,357	\$501,079
Revenues	4,351,197	0	4,351,197
Expenditures & Transfers	4,592,995	225,000	4,817,995
Plus: Reserve for Encumbrances			
Ending Balance	<u>\$41,924</u>	<u>(\$7,643)</u>	<u>\$34,281</u>

DETAIL OF CHANGE

Revenues

No Change \$0

Total Revenues \$0

Expenditures

Capital Buildings--403.070.074-51000.001 \$225,000  
 (To provide funding for Ben Hawes Restroom Rehab)

Total Expenditures \$225,000

**FACILITIES MAINTENANCE FUND #2**  
**FY 2025-26**  
**12/2/2025**  
**#26-28**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$2,254,919	\$874,490	\$3,129,409
Revenues	4,921,363	0	4,921,363
Expenditures & Transfers Plus: Reserve for Encumbrances	5,779,934	475,000	6,254,934
Ending Balance	<u>\$1,396,348</u>	<u>\$399,490</u>	<u>\$1,795,838</u>

DETAIL OF CHANGE

Revenues

No Change	\$0
Total Revenues	<u>\$0</u>

Expenditures

Transfer to CIP--302.0000.000-50140.006 (To provide funding for Ben Hawes Pickleball Court Project)	\$475,000
Total Expenditures	<u>\$475,000</u>

**GRANTS  
FY 2025-26  
12/2/2025  
#26-29**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$0	\$0
Revenues	0	118,303	118,303
Expenditures & Transfers	0	118,303	118,303
Plus: Reserve for Encumbrances	0	118,303	118,303
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

DETAIL OF CHANGE

**Revenues**

Federal Grant Revenue--216.000.000-40120	\$30,000
Federal Grant Revenue--216.070.500-40120	84,303
State Grant Revenue--216.042.500-40121	4,000
(To receive State and Federal grants for OFD, OPD, and Parks)	
Total Revenues	<u>\$118,303</u>

**Expenditures**

Capital Equipment--216.041.500-51000.005	\$30,000
Supplies Agricultural--216.070.500-50110.001	50,460
Tech Supplies--216.070.500-50110.007	11,500
Office Supplies--216.070.500-50110.005	330
Postage--216.070.500-50127	1,120
Professional Technical--216.070.500-50290	8,800
Salaries Outside Agency--216.070.500-50001.003	12,093
Non-Capital--216.042.500-50125	4,000
(To budget grant expenses)	
Total Expenditures	<u>\$118,303</u>