

City of Owensboro

Department of Finance



Monthly Financial Reports

Period Ended August 31, 2026

Tom Watson – Mayor
Bob Glenn – Mayor Pro-Tem
Sharon NeSmith – Commissioner
Jeff Sanford – Commissioner
Curtis Maglinger – Commissioner

Nate Pagan – City Manager
Angela Waninger – Director of
Finance
Dané Galloway – Deputy Director of
Finance



City of Owensboro Kentucky

Finance Department
101 East Fourth Street,
Owensboro, KY 42303
Phone: (270) 687-8523
FAX: (270) 687-8526

Finance Memorandum

TO: Nate Pagan, City Manager

FROM: Angela Waninger, Director of Finance and Support Services

DATE: October 6, 2026

RE: Financial Report for Month Ended August 31, 2026

General Fund revenues through August 31, 2026, of \$11,973,078 were \$665,759 higher than budget primarily due to higher Insurance Licenses and Payroll Withholding. General Fund expenditures of \$12,938,621 were \$724,741 under budget primarily due to timing in Supplies, Maintenance, and Capital; offset by Insurance activity.

Outside of timing variances, the revenues and expenditures in other funds are in line with budget.

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Owensboro Economic Indicators

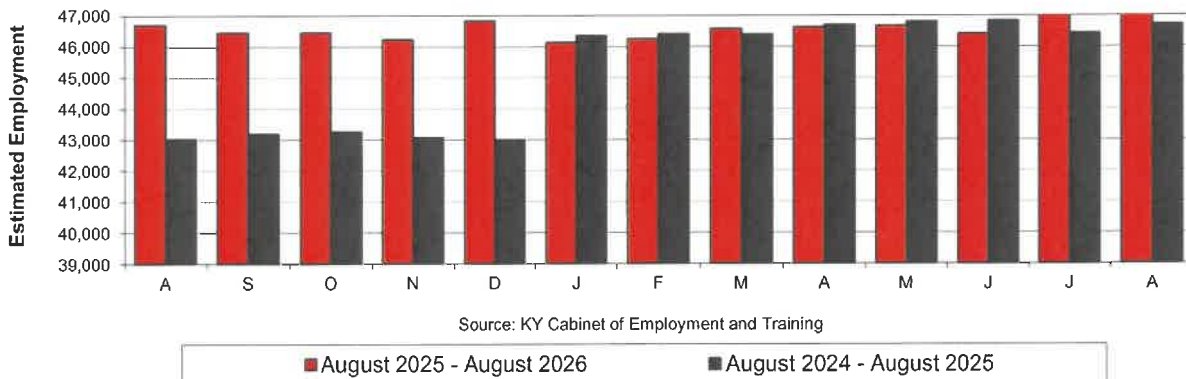
Most Recent Twelve Months

(unless otherwise indicated)

	Current	Most Recent 12-mo average	Prior Year 12-mo average	% Change
Estimated Employment - August				
Daviess County	47,225	46,582	45,423	+2.55%
Owensboro MSA (Daviess, McLean, Hancock)	51,062	50,380	50,416	-0.07%
Unemployment Rates - August				
				Actual Change
Daviess County	3.8%	4.09%	4.82%	-0.73%
Owensboro MSA (Daviess, McLean, Hancock)	3.8%	4.18%	4.86%	-0.68%
Kentucky	4.3%	4.57%	4.97%	-0.40%
United States	4.3%	4.33%	4.18%	+0.15%

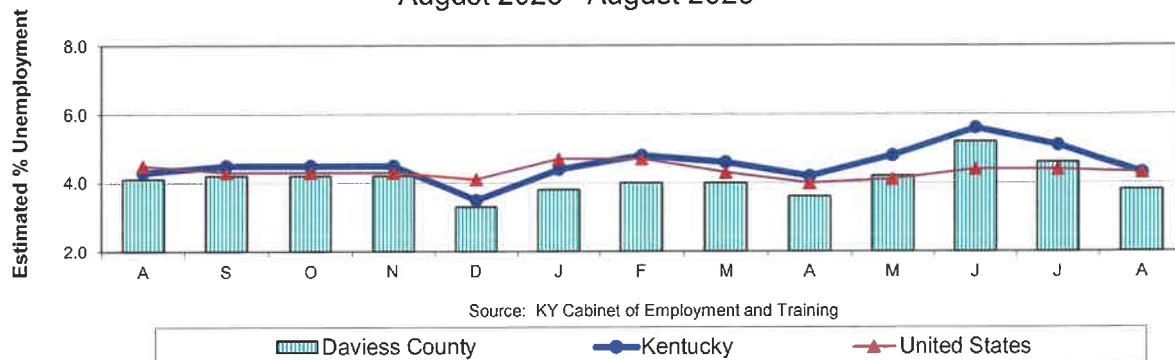
Employment Totals - Daviess County

August 2024 - August 2026



Monthly Unemployment Rates

August 2025 - August 2026





Owensboro Economic Indicators

Most Recent Twelve Months

(unless otherwise indicated)

Owensboro City Construction (12 month total thru August)

	Current Year	Prior Year	Change
Single Family Units	98	129	-24.03%
Multi-Family Units	9	8	+12.50%
Value of Regular Commercial & Industrial Permits	\$136,949,742	\$93,524,959	+46.43%

Owensboro Riverport Authority (12 month total thru August)

Terminal Operations-Tons	927,957	1,053,365	-11.91%
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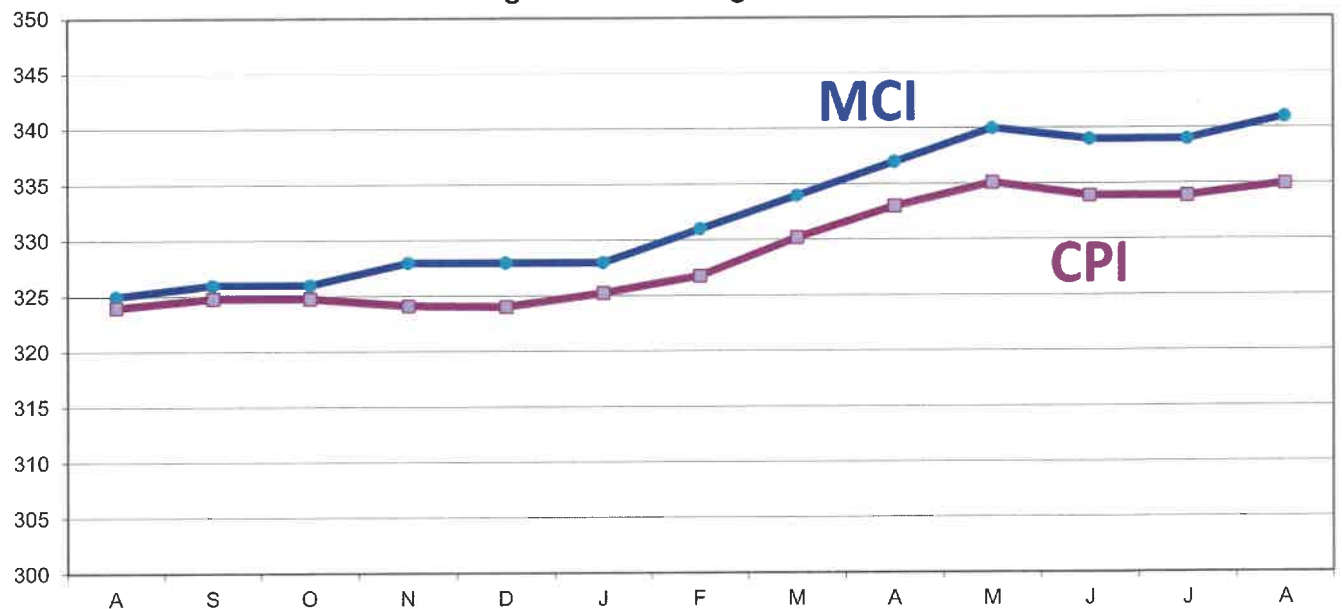
Active Business License Accounts (End of August) (total includes some non-city businesses)

12,186	11,612	+4.94%
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Price Indices

Consumer Price Index-Urban (August)	335.0	324.0	+3.40%
Municipal Price Index (August)	341.0	325.0	+4.92%

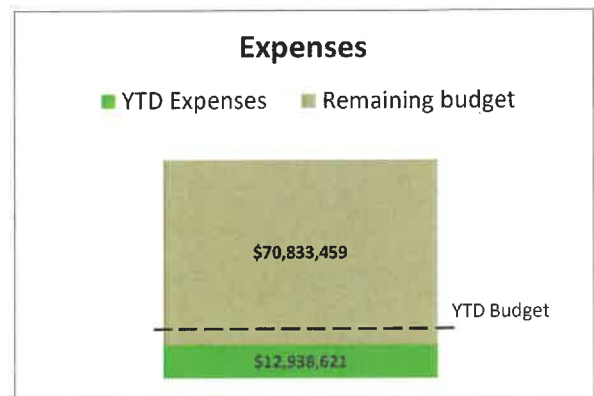
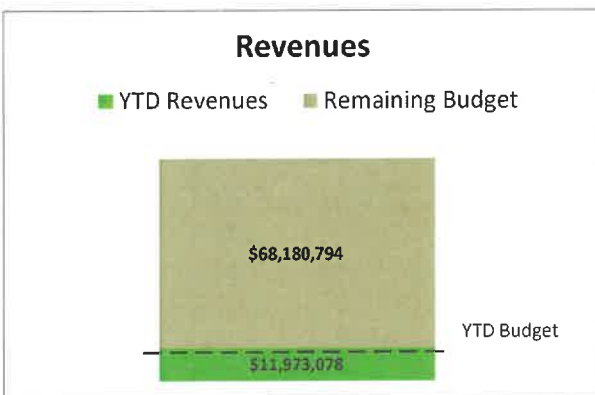
Consumer Price & Municipal Cost Indices
August 2025 - August 2026



Sources: Bureau of Labor Statistics; American City & County Magazine

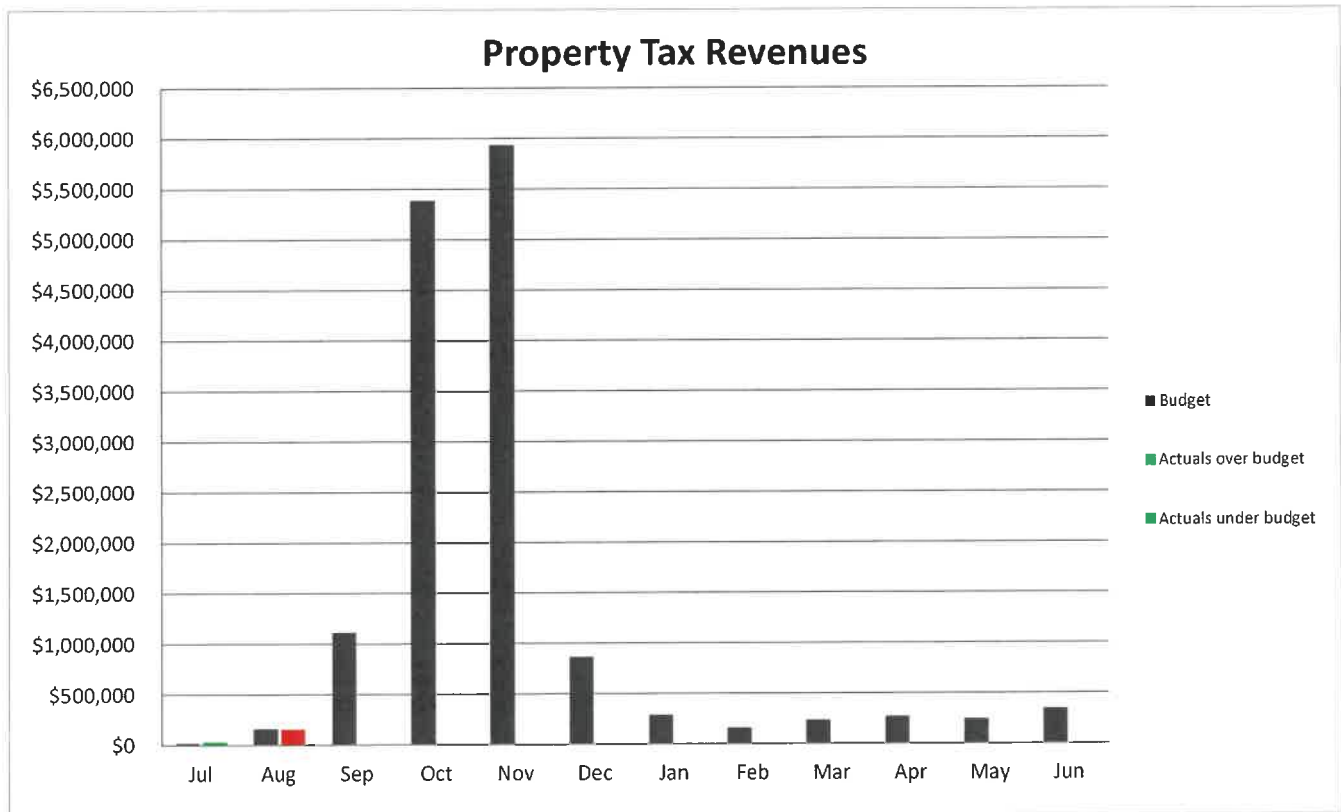
**CITY OF OWENSBORO
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH ENDING AUGUST 31, 2026**

	Current Month			Year to Date		
	Budget	Actuals	Over / (Under)	Amended Budget	Actuals	Over / (Under)
Revenues:						
Property Taxes	\$164,558	\$158,902	(\$5,656)	\$186,707	\$192,916	\$6,209
Occupational tax:						
Withholding	2,103,928	2,523,631	419,703	4,344,409	4,715,179	370,770
Net Profits	66,990	162,576	95,586	229,895	243,627	13,732
OMU:						
Dividend	723,579	724,102	523	1,453,251	1,448,204	(5,047)
In lieu of taxes	296,213	304,054	7,841	576,949	586,864	9,915
Insurance licenses	1,200,276	1,544,452	344,176	2,538,527	2,832,665	294,138
Other	963,652	1,031,063	67,411	1,977,581	1,953,624	(23,957)
Total revenues	\$5,519,196	\$6,448,780	\$929,584	\$11,307,319	\$11,973,078	\$665,759
Expenditures:						
Personnel Services	\$3,434,308	\$3,360,847	(\$73,461)	\$6,425,671	\$6,341,958	(\$83,713)
Maintenance	852,663	888,822	36,159	1,932,028	1,525,553	(406,475)
Supplies	180,307	228,270	47,963	632,277	387,925	(244,352)
Utilities	119,156	93,316	(25,840)	224,152	173,293	(50,859)
Other	508,691	521,161	12,470	1,280,577	1,807,888	527,311
Agencies Contribution	88,519	53,053	(35,466)	705,768	634,079	(71,689)
Debt Service	0	0	0	0	0	0
Transfer To	699,665	618,608	(81,057)	1,332,702	1,178,309	(154,393)
Capital	268,975	270,767	1,792	1,130,187	889,616	(240,571)
Total expenditures	\$6,152,284	\$6,034,844	(\$117,440)	\$13,663,362	\$12,938,621	(\$724,741)
Operating Excess/ (Deficiency)	(\$633,088)	\$413,936	\$1,047,024	(\$2,356,043)	(\$965,543)	\$1,390,500



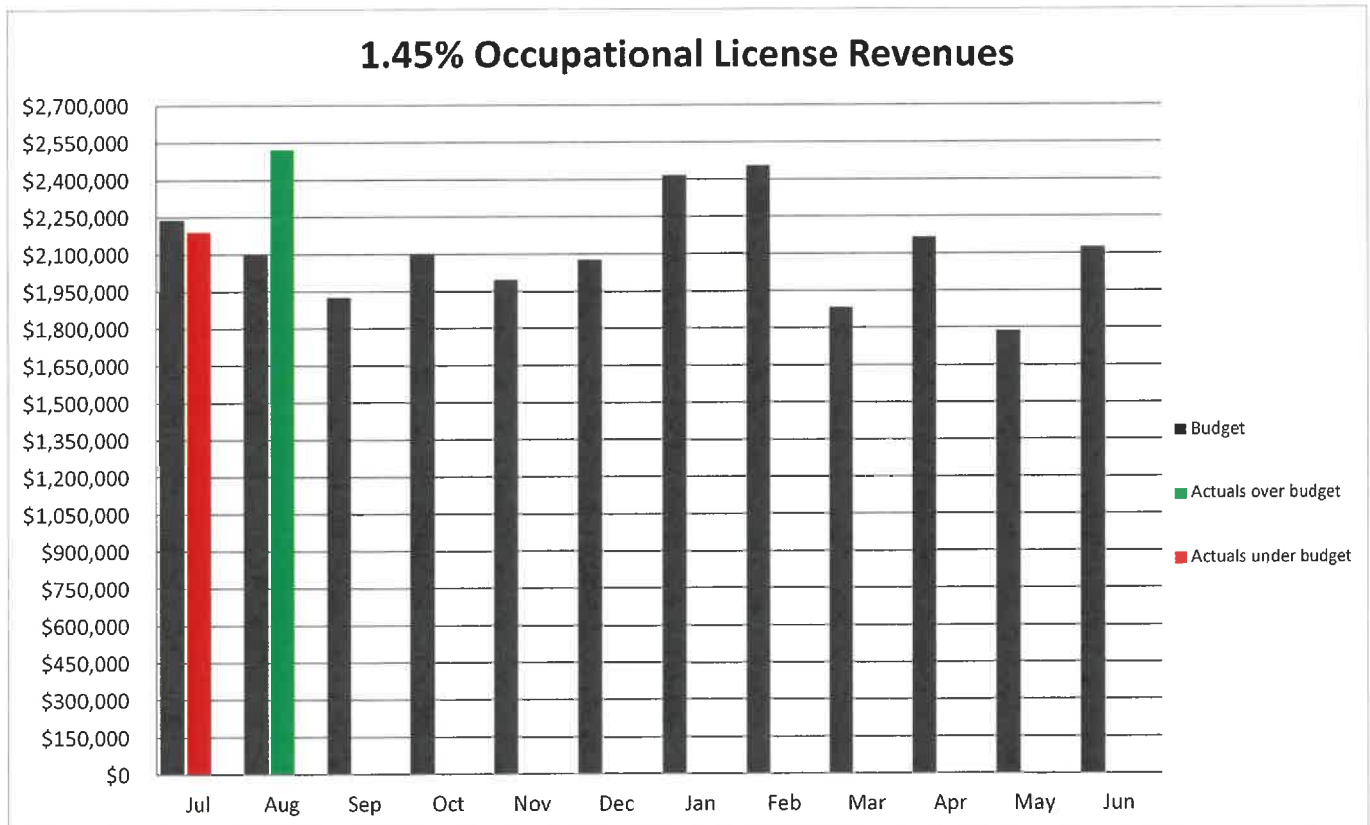
SCHEDULE OF PROPERTY TAXES - GENERAL FUND

Month	Comparison to Budget (2026-27)			Comparison to Prior Year Actuals		
	Budget	Actual	Over / (Under)	2025-26	2026-27	Over / (Under)
July	\$22,149	\$34,014	\$11,865	\$6,798	\$34,014	\$27,216
August	164,558	158,902	(\$5,656)	347,667	158,902	(\$188,765)
September	1,116,284	0	0	234,837	0	0
October	5,388,256	0	0	6,106,989	0	0
November	5,936,875	0	0	6,105,331	0	0
December	868,632	0	0	1,268,669	0	0
January	289,283	0	0	387,822	0	0
February	159,648	0	0	(265,610)	0	0
March	235,568	0	0	132,851	0	0
April	269,601	0	0	289,383	0	0
May	246,361	0	0	359,036	0	0
June	348,597	0	0	330,306	0	0
Total	\$15,045,812	\$192,916	\$6,209	\$15,304,079	\$192,916	(\$161,549)



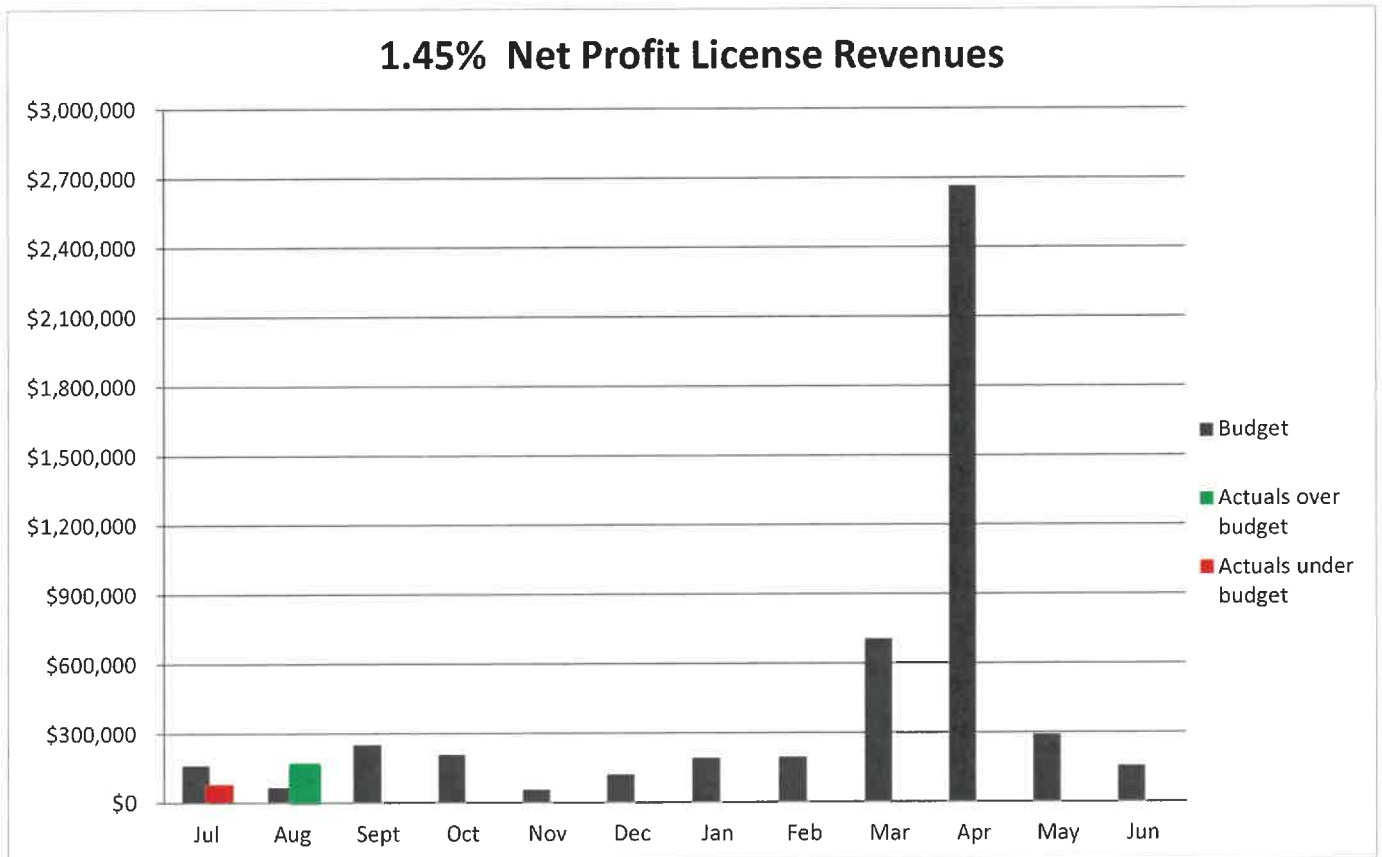
SCHEDULE OF OCCUPATIONAL LICENSE FEES - GENERAL FUND

Month	Comparison to Budget (2026-27)			Comparison to Prior Year Actuals		
	Budget	Actual	Over / (Under)	2025-26	2026-27	Over / (Under)
July	\$2,240,481	\$2,191,548	(\$48,933)	\$2,198,875	\$2,191,548	(\$7,327)
August	2,103,928	2,523,631	\$419,703	1,882,464	2,523,631	\$641,167
September	1,926,915	0	0	2,130,186	0	0
October	2,101,399	0	0	2,228,665	0	0
November	1,997,720	0	0	2,274,169	0	0
December	2,078,640	0	0	1,931,943	0	0
January	2,417,494	0	0	2,076,408	0	0
February	2,455,425	0	0	2,577,168	0	0
March	1,883,926	0	0	1,829,647	0	0
April	2,167,147	0	0	2,377,392	0	0
May	1,787,833	0	0	1,868,912	0	0
June	2,126,687	0	0	2,220,767	0	0
Total	\$25,287,595	\$4,715,179	\$370,770	\$25,596,597	\$4,715,179	\$633,840

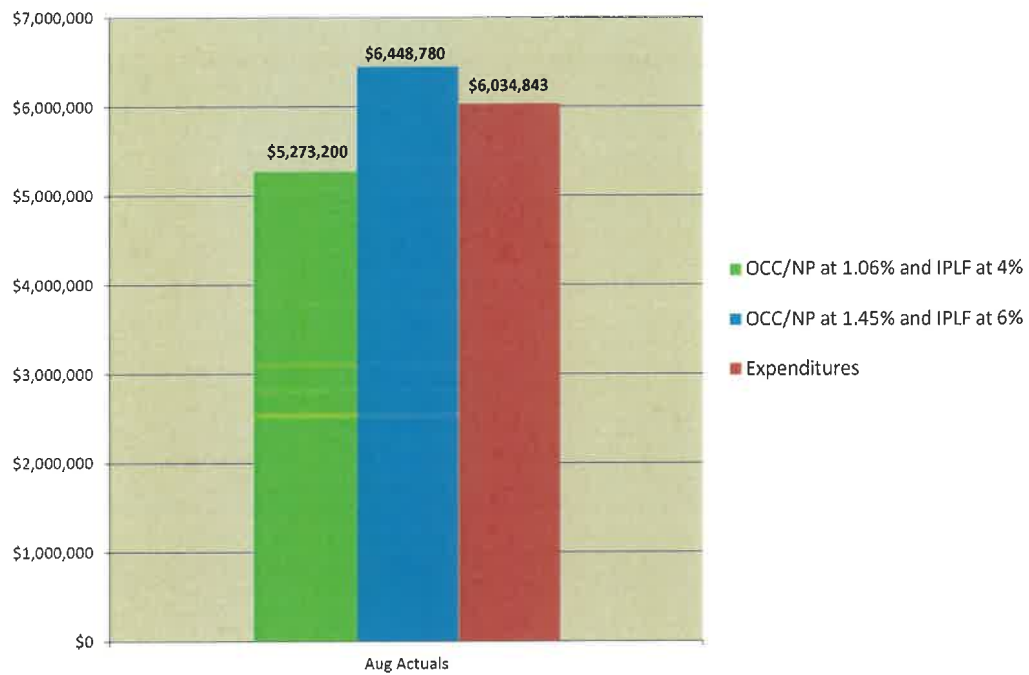


SCHEDULE OF NET PROFIT FEES - GENERAL FUND

Month	Comparison to Budget (2026-27)			Comparison to Prior Year Actuals		
	Budget	Actual	Over / (Under)	2025-26	2026-27	Over / (Under)
July	\$162,905	\$81,051	(\$81,854)	\$177,368	\$81,051	(\$96,317)
August	66,990	162,576	95,586	54,610	162,576	107,965
September	250,705	0	0	344,830	0	0
October	208,583	0	0	188,875	0	0
November	55,825	0	0	349,126	0	0
December	121,800	0	0	475,501	0	0
January	191,328	0	0	164,633	0	0
February	196,403	0	0	183,203	0	0
March	707,455	0	0	1,073,728	0	0
April	2,665,898	0	0	3,345,941	0	0
May	291,305	0	0	417,145	0	0
June	155,803	0	0	144,935	0	0
Total	\$5,075,000	\$243,627	\$13,732	\$6,919,895	\$243,627	\$11,648

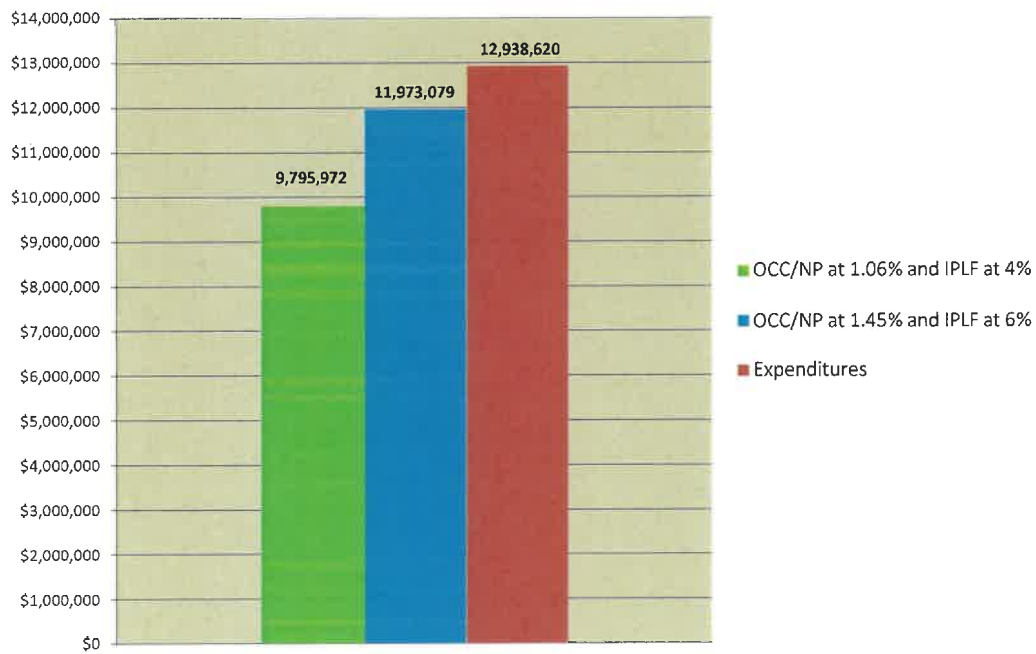


General Fund Revenue Analysis -Aug



Old Rate - Current Month Surplus (Deficit)	\$	(761,644)
New Rate - Current Month Surplus (Deficit)	\$	413,936

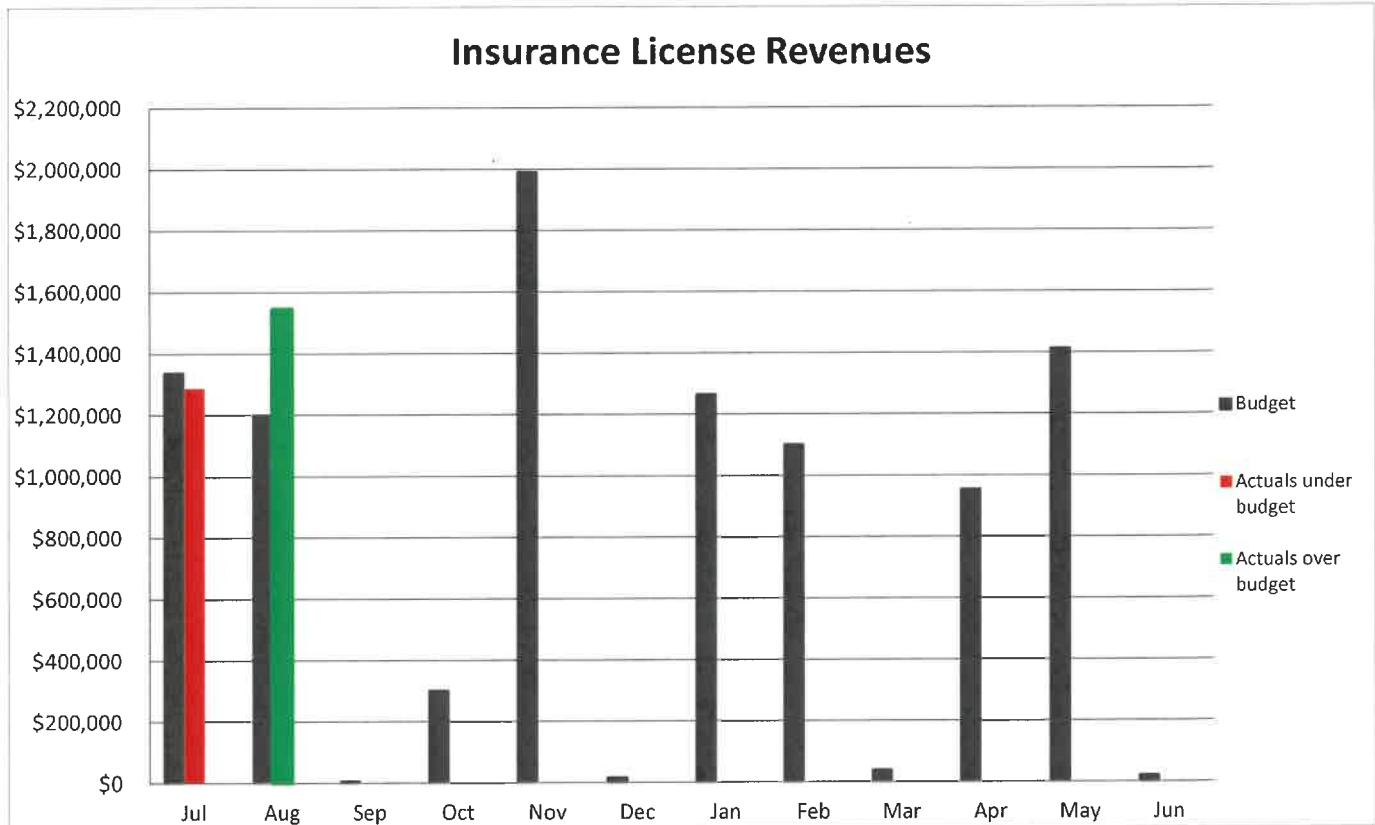
General Fund Revenue Analysis - Year To Date



Old Rate - Current Year to Date Surplus (Deficit)	\$	(3,142,649)
New Rate - Current Year to Date Surplus (Deficit)	\$	(965,543)

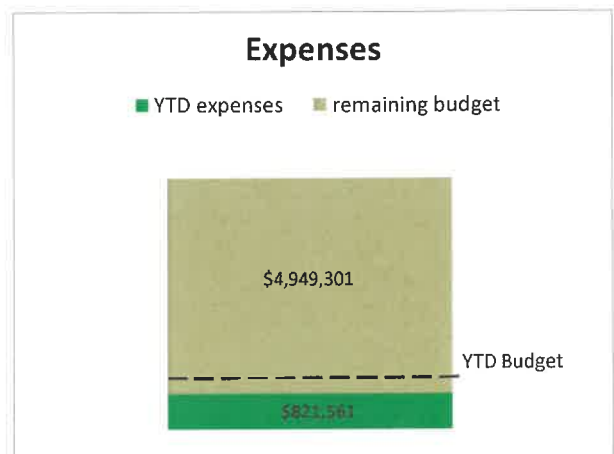
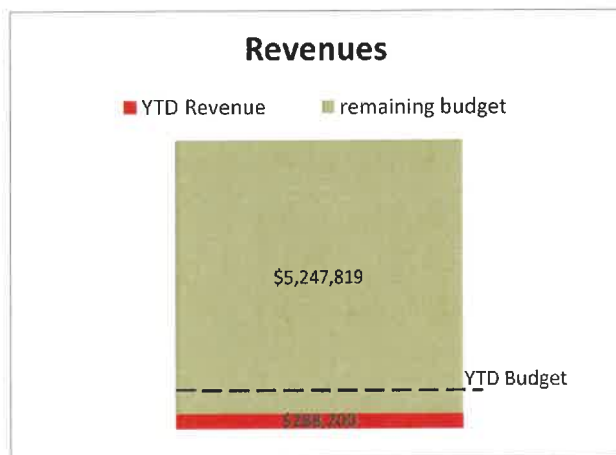
SCHEDULE OF INSURANCE PREMIUM LICENSE FEES - GENERAL FUND

Month	Comparison to Budget (2026-27)			Comparison to Prior Year Actuals		
	Budget	Actual	Over / (Under)	2025-26	2026-27	Over / (Under)
July	\$1,338,251	\$1,288,213	(\$50,038)	\$1,267,659	\$1,288,213	\$20,554
August	1,200,276	1,544,452	\$344,176	1,314,536	1,544,452	\$229,916
September	5,789	0	0	3,863	0	0
October	301,034	0	0	1,404,501	0	0
November	1,991,455	0	0	729,174	0	0
December	17,367	0	0	245,467	0	0
January	1,264,921	0	0	1,074,946	0	0
February	1,101,861	0	0	1,096,605	0	0
March	39,559	0	0	26,075	0	0
April	954,239	0	0	787,121	0	0
May	1,413,509	0	0	1,463,456	0	0
June	20,262	0	0	2,981	0	0
Total	\$9,648,523	\$2,832,665	\$294,138	\$9,416,386	\$2,832,665	\$250,470



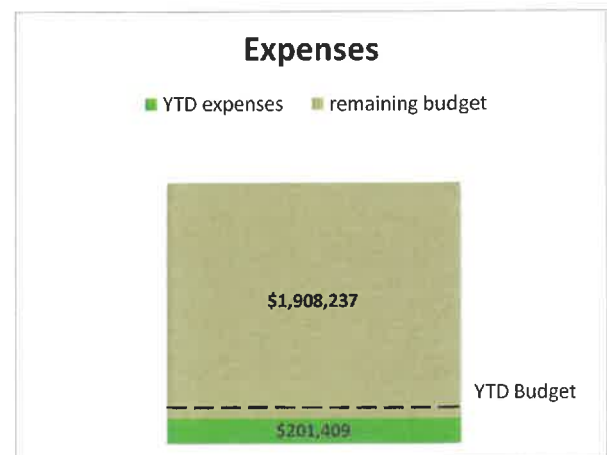
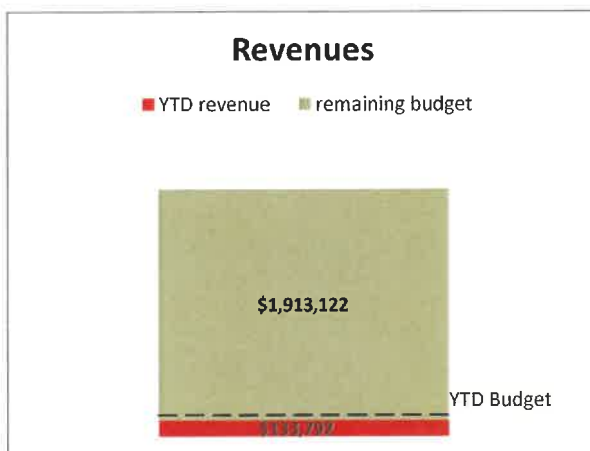
**CITY OF OWENSBORO
CONVENTION CENTER OPERATIONS FUND
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE MONTH ENDING AUGUST 31, 2026**

	Current Month			Year to Date		
	Amended Budget	Actuals	Over / (Under)	Amended Budget	Actuals	Over / (Under)
Revenues:						
County Contribution	\$30,000	\$33,918	\$3,918	\$60,000	\$68,501	\$8,501
Interest on Investments	68,000	70,494	2,494	136,000	142,690	6,690
Transient Hotel Room Tax	27,590	29,349	1,759	55,183	50,053	(5,130)
Transfer from General Fund	14,037	14,149	112	28,075	26,955	(1,120)
Operating Revenue Transfer	258,653	0	(258,653)	608,028	0	(608,028)
Total revenues	\$398,280	\$147,910	(\$250,370)	\$887,286	\$288,200	(\$599,086)
Expenditures:						
Maintenance Grounds	\$10,792	\$10,792	\$0	\$21,594	\$21,594	\$0
Utilities	17,744	17,997	253	33,408	32,598	(810)
Convention Center Management	12,771	12,771	0	25,548	25,548	0
Convention Center Incentive	0	0	0	123,263	0	(123,263)
Supplies	10,882	0	(10,882)	36,282	0	(36,282)
Capital	156,223	31,223	(125,000)	187,447	62,447	(125,000)
Operating Expenditure Transfer	305,022	305,029	7	679,328	679,374	46
Total expenditures	\$513,434	\$377,812	(\$135,622)	\$1,106,870	\$821,561	(\$285,309)
Operating Excess / (Deficiency)	(\$115,154)	(\$229,902)	(\$114,748)	(\$219,584)	(\$533,361)	(\$313,777)



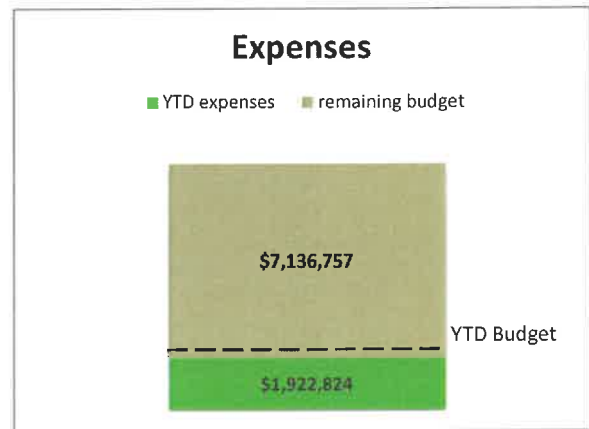
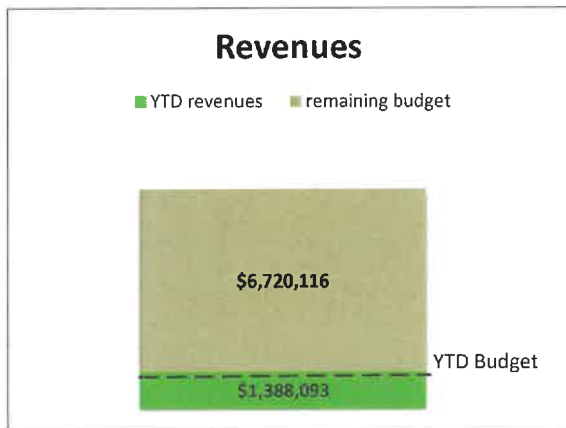
**CITY OF OWENSBORO
SPORTSCENTER OPERATIONS FUND
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE MONTH ENDING AUGUST 31, 2026**

	Current Month			Year to Date		
	Budget	Actuals	Over / (Under)	Amended Budget	Actuals	Over / (Under)
Revenues:						
Interest on Investments	\$1,750	\$2,450	\$700	\$3,500	\$4,953	\$1,453
Transfer from General Fund	67,103	67,640	537	134,209	128,839	(5,370)
Operating Revenue Transfer	21,850	0	(21,850)	33,567	0	(33,567)
Total revenues	\$90,703	\$70,090	(\$20,613)	\$171,276	\$133,792	(\$37,484)
Expenditures:						
Maintenance	\$1,788	\$1,788	\$0	\$3,584	\$3,584	\$0
Sportscenter Management	4,257	4,257	0	8,516	8,516	0
Sportcenter Incentive	0	0	0	22,228	0	(22,228)
Other	3,675	0	(3,675)	3,675	0	(3,675)
Capital	20,454	17,454	(3,000)	37,913	34,913	(3,000)
Operating Expenditure Transfer	78,018	77,857	(161)	154,497	154,396	(101)
Total expenditures	\$108,192	\$101,356	(\$6,836)	\$230,413	\$201,409	(\$29,004)
Operating Excess/ (Deficiency)	(\$17,489)	(\$31,266)	(\$13,777)	(\$59,137)	(\$67,617)	(\$8,480)



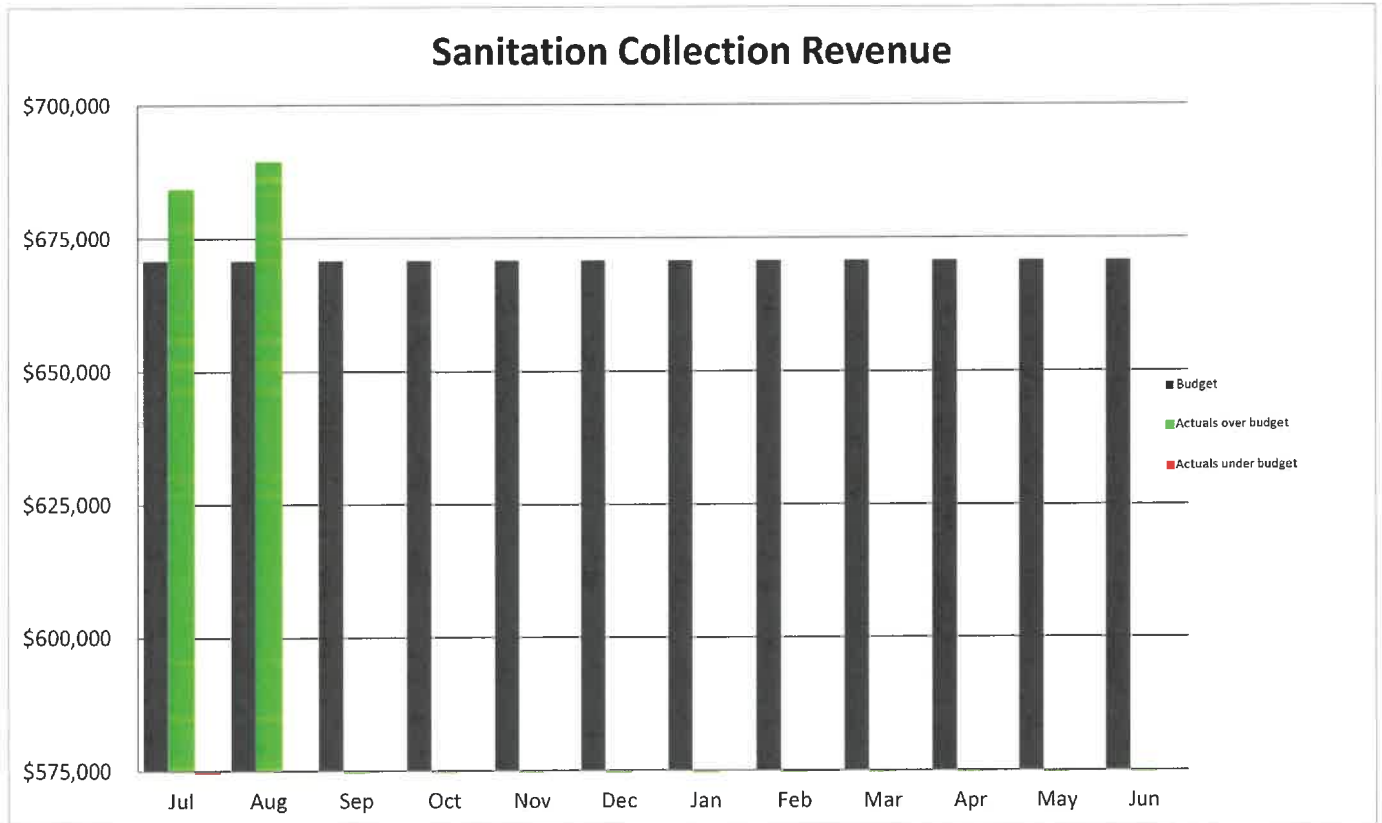
**CITY OF OWENSBORO
SANITATION FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH ENDING AUGUST 31, 2026**

	Current Month			Year to Date		
	Budget	Actuals	Over / (Under)	Amended Budget	Actuals	Over / (Under)
Revenues:						
Toter Service	\$437,500	\$445,030	\$7,530	\$875,000	\$894,406	\$19,406
Dumpster Service	233,333	244,271	10,938	466,666	482,055	15,389
Recycling	33	0	(33)	70	0	(70)
Litter Abatement Funding	2,250	0	(2,250)	4,500	0	(4,500)
Other / Miscellaneous	2,567	6,705	4,138	5,143	11,633	6,490
Total revenues	\$675,683	\$696,006	\$20,323	\$1,351,379	\$1,388,093	\$36,714
Expenditures:						
Personnel Services	\$234,910	\$233,735	(\$1,175)	\$451,397	\$433,586	(\$17,811)
Maintenance	65,061	64,580	(481)	123,909	123,111	(798)
Supplies	46,671	35,265	(11,406)	96,507	107,684	11,177
Utilities	815	592	(223)	1,650	1,122	(528)
Other	253,037	274,497	21,460	519,853	319,029	(200,824)
Capital	3,991	934,678	930,687	1,017,666	938,292	(79,374)
Total expenditures	\$604,485	\$1,543,347	\$938,862	\$2,210,982	\$1,922,824	(\$288,158)
Operating Excess / (Deficiency)	\$71,198	(\$847,341)	(\$918,539)	(\$859,603)	(\$534,731)	\$324,872



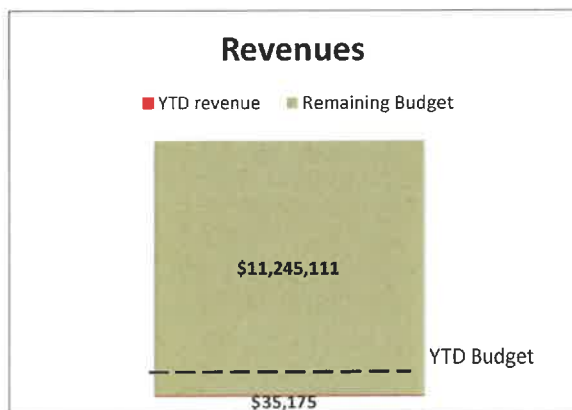
SCHEDULE OF SANITATION FEES

Month	Comparison to Budget (2026-27)			Comparison to Prior Year Actuals		
	Budget	Actual	Over / (Under)	2025-26	2026-27	Over / (Under)
July	\$670,833	\$684,159	\$13,326	\$676,826	\$684,159	\$7,333
August	670,833	689,301	18,468	681,690	689,301	7,611
Sept	670,833	0	0	683,641	0	0
October	670,833	0	0	686,654	0	0
November	670,833	0	0	682,148	0	0
December	670,833	0	0	683,511	0	0
January	670,833	0	0	684,866	0	0
February	670,833	0	0	684,642	0	0
March	670,833	0	0	686,185	0	0
April	670,833	0	0	688,197	0	0
May	670,833	0	0	681,616	0	0
June	670,833	0	0	683,760	0	0
Total	\$8,049,996	\$1,373,460	\$31,794	\$8,203,735	\$1,373,460	\$14,945



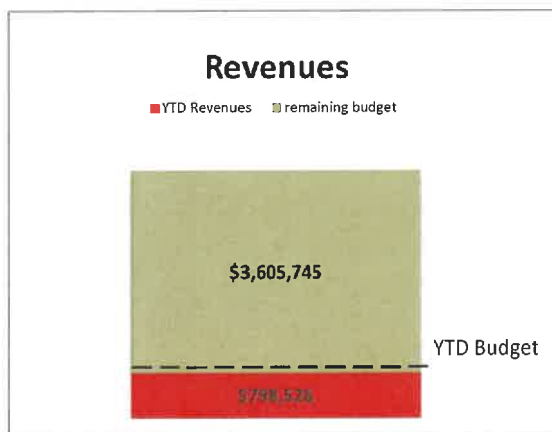
**CITY OF OWENSBORO
TRANSIT FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH ENDING AUGUST 31, 2026**

	Current Month			Year to Date		
	Amended Budget	Actuals	Over / (Under)	Amended Budget	Actuals	Over / (Under)
Revenues:						
Federal & State Grants	\$285,254	\$0	(\$285,254)	\$570,531	\$0	(\$570,531)
Gas Tax	3,500	0	(3,500)	3,500	0	(3,500)
Revenue	6,916	10,540	3,624	13,840	20,810	6,970
Miscellaneous	1,937	4,569	2,632	3,880	14,365	10,485
Transfer from General Fund	80,413	0	(80,413)	160,833	0	(160,833)
Total revenues	\$378,020	\$15,109	(\$362,911)	\$752,584	\$35,175	(\$717,409)
Expenditures:						
Personnel Services	\$180,664	\$172,623	(\$8,041)	\$350,245	\$329,864	(\$20,381)
Maintenance	44,149	26,952	(17,197)	88,334	38,086	(50,248)
Supplies	31,858	22,115	(9,743)	69,466	43,832	(25,634)
Utilities	3,695	2,746	(949)	7,424	5,378	(2,046)
Other	32,183	42,610	10,427	94,617	52,536	(42,081)
Capital	0	75,816	75,816	1,736,815	76,306	(1,660,509)
Total expenditures	\$292,549	\$342,862	\$50,313	\$2,346,901	\$546,002	(\$1,800,899)
Operating Excess / (Deficiency)	\$85,471	(\$327,753)	(\$413,224)	(\$1,594,317)	(\$510,827)	\$1,083,490



**CITY OF OWENSBORO
RECREATIONAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH ENDING AUGUST 31, 2026**

	Current Month			Year to Date		
	Budget	Actuals	Excess/ (Deficiency)	Amended Budget	Actuals	Over / (Under)
Revenues:						
Ben Hawes Golf Course	\$119,012	\$105,864	(\$13,148)	\$223,149	\$194,100	(\$29,049)
Hillcrest Golf Course	44,524	47,269	2,745	88,787	87,542	(1,245)
Ice Arena	24,439	24,199	(240)	73,034	77,207	4,173
Combust Pool	6,595	3,744	(2,851)	37,119	31,243	(5,876)
Cravens Pool	0	(229)	(229)	4,112	14,266	10,154
Softball Complex	8,737	18,313	9,576	50,489	52,512	2,023
Tennis Facility	7,935	6,699	(1,236)	13,592	13,550	(42)
Transfer from General Fund	153,596	172,258	18,662	309,042	328,106	19,064
Total revenues	\$364,838	\$378,117	\$13,280	\$799,324	\$798,526	(\$798)
Expenditures:						
Personnel Services	\$171,687	\$192,580	\$20,893	\$316,985	\$399,811	\$82,826
Maintenance	30,947	29,728	(1,219)	63,268	60,836	(2,431)
Supplies	57,109	85,334	28,225	123,756	121,697	(2,060)
Utilities	29,844	27,310	(2,534)	56,379	53,931	(2,448)
Other	(1,945)	9,902	11,847	53,045	90,841	37,796
Capital	76,455	46,653	(29,802)	101,643	93,343	(8,300)
Total expenditures	\$364,097	\$391,507	\$27,410	\$715,076	\$820,459	\$105,383
Operating Excess / (Deficiency)	\$741	(\$13,391)	(\$14,131)	\$84,248	(\$21,933)	(\$106,181)



**CITY OF OWENSBORO
RECREATIONAL FUND DETAIL
FOR THE MONTH ENDING AUGUST 31, 2026**

	Dollars			
	Annual Budget	YTD Budget	YTD Actual	Over/ (Under)
Ben Hawes				
Revenue	\$891,690	\$223,149	\$194,100	(\$29,049)
Expenses	1,538,411	276,520	306,242	29,722
Excess(Loss)	(\$646,721)	(\$53,371)	(\$112,142)	(\$58,771)
Hillcrest				
Revenue	\$349,309	\$88,787	\$87,542	(\$1,245)
Expenses	542,668	\$92,056	134,323	42,267
Excess(Loss)	(\$193,359)	(\$3,269)	(\$46,781)	(\$43,512)
Ice Arena				
Revenue	\$582,305	\$73,034	\$77,207	\$4,173
Expenses	955,230	144,620	158,179	13,559
Excess(Loss)	(\$372,925)	(\$71,586)	(\$80,972)	(\$9,386)
Combest Pool				
Revenue	\$87,056	\$37,119	\$31,243	(\$5,876)
Expenses	237,391	41,494	65,733	24,239
Excess(Loss)	(\$150,335)	(\$4,375)	(\$34,490)	(\$30,115)
Cravens Pool				
Revenue	\$65,316	\$4,112	\$14,266	\$10,154
Expenses	149,171	23,458	37,632	14,174
Excess(Loss)	(\$83,855)	(\$19,346)	(\$23,366)	(\$4,020)
Softball Complex				
Revenue	\$287,424	\$50,489	\$52,512	\$2,023
Expenses	675,997	112,536	94,341	(18,195)
Excess(Loss)	(\$388,573)	(\$62,047)	(\$41,829)	\$20,218
Tennis Facility				
Revenue	\$90,485	\$13,592	\$13,550	(\$42)
Expenses	307,970	24,392	24,010	(382)
Excess(Loss)	(\$217,485)	(\$10,800)	(\$10,460)	\$340

**CITY OF OWENSBORO
COMMUNITY DEVELOPMENT PROGRAMS
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH ENDING AUGUST 31, 2026**

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

	Annual Budget	Year To Date Actuals	Remaining Budget
<u>Revenues:</u>			
Grant Revenues	\$1,371,696	\$0	\$1,371,696
Rental Income	4,500	1,680	2,820
Miscellaneous Revenue	0	1,500	(1,500)
Total revenues	\$1,376,196	\$3,180	\$1,373,016
<u>Expenditures:</u>			
CDBG Administration	\$136,591	\$0	\$136,591
Monarch NRSA	1,195,518	40,559	1,154,959
Northwest NRSA	44,087	0	44,087
Total expenditures	\$1,376,196	\$40,559	\$1,335,637
Operating Excess / (Deficiency)	\$0	(\$37,379)	\$37,379

HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME)

	Annual Budget	Year To Date Actuals	Remaining Budget
<u>Revenues:</u>			
Grant Revenues	\$2,251,959	\$0	\$2,251,959
Sale of Capital Assets	150,000	0	150,000
Total revenues	\$2,401,959	\$0	\$2,401,959
<u>Expenditures:</u>			
Administration	\$241,410	\$0	\$241,410
FTB Down Payment Assistance	315,656	49,400	266,256
CHDO Set-Aside	809,714	0	809,714
New Construction-City Loan	150,000	0	150,000
Agency Subsidy-New Construction	885,179	0	885,179
Total expenditures	\$2,401,959	\$49,400	\$2,352,559
Operating Excess / (Deficiency)	\$0	(\$49,400)	\$49,400

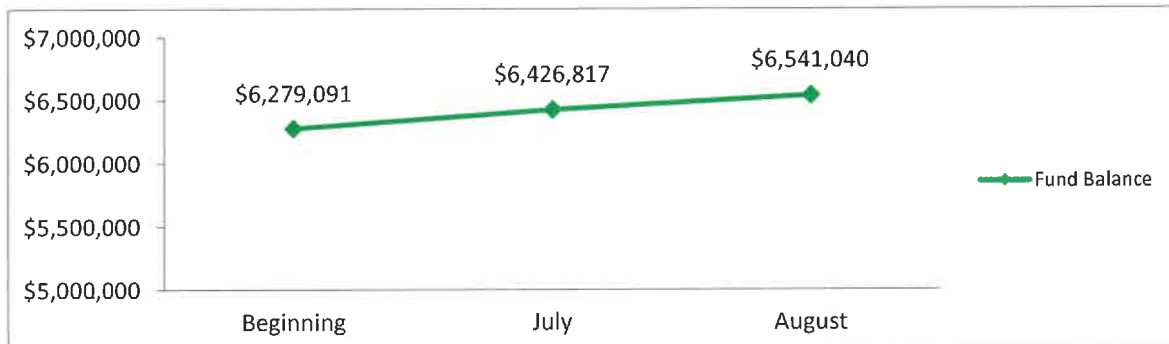
**CITY OF OWENSBORO
ECONOMIC DEVELOPMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH ENDING AUGUST 31, 2026**

	Annual Budget	Year to Date Actuals	Remaining Budget
<u>Revenues:</u>			
Franchise Fees	\$576,500	\$127,583	\$448,917
Interest on Investments	250,000	48,043	201,957
Local E.D. Revenue	3,456,868	455,718	3,001,150
State E.D. Revenue	1,301,775	24,920	1,276,855
Miscellaneous Revenue	60,000	18,419	41,581
Total revenues	\$5,645,143	\$674,683	\$4,970,460
<u>Expenditures:</u>			
Debt Service	\$1,185,784	\$0	\$1,185,784
Miscellaneous Projects	154,454	0	154,454
Downtown Contractual Services	25,000	4,167	20,833
Local E.D. Projects	1,520,111	123,348	1,396,763
State E.D. Projects	1,442,607	0	1,442,607
Airpark Drive Extension	1,749,527	101,446	1,648,081
Incentives	631,059	115,822	515,237
Total expenditures	\$6,708,542	\$344,783	\$6,363,759



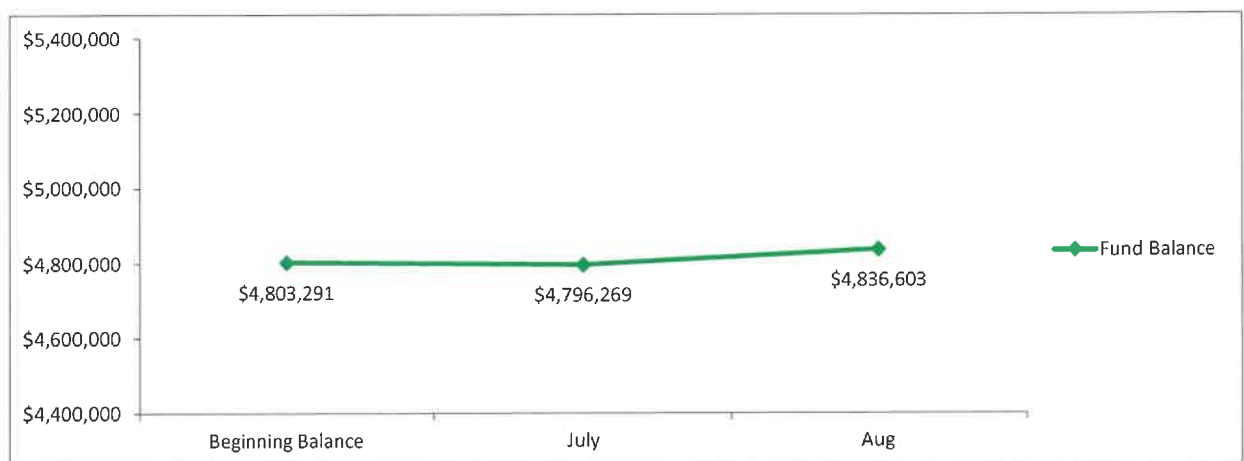
**CITY OF OWENSBORO
INSURANCE FUND
FOR THE MONTH ENDING AUGUST 31, 2026**

	Month	Year To Date
Health Insurance:		
City Contribution	\$466,435.00	\$939,078.02
Employee Contribution	76,601.00	154,401.00
Total Revenue	<u>543,036.00</u>	<u>1,093,479.02</u>
Benefits	341,953.54	653,692.55
Re-Insurance	96,211.28	195,070.41
Professional/Technical	36,328.23	65,567.48
Wellness Benefit	9,015.00	24,210.31
Total Expenditures	<u>483,508.05</u>	<u>938,540.75</u>
Revenue Over/(Under) Expenditures	<u>\$59,527.95</u>	<u>\$154,938.27</u>
Workers' Compensation:		
Premium-Departments	\$60,989.42	\$113,703.79
Salary-Reimbursement	0.00	\$0.00
Total Revenue	<u>60,989.42</u>	<u>113,703.79</u>
Benefits	47,403.53	71,983.07
Insurance	0.00	10,659.75
Professional/Technical	0.00	3,545.00
Total Expenditures	<u>47,403.53</u>	<u>86,187.82</u>
Revenue Over/(Under) Expenditures	<u>\$13,585.89</u>	<u>\$27,515.97</u>
Unemployment:		
Premium-Departments	\$11,305.07	\$20,866.91
Total Revenue	<u>11,305.07</u>	<u>20,866.91</u>
Benefits	0.00	0.00
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Revenue Over/(Under) Expenditures	<u>\$11,305.07</u>	<u>\$20,866.91</u>
Total Insurance Fund:		
Beginning Fund Balance		\$6,279,090.74
Interest Income	29,803.45	58,627.77
Revenue Over/(Under) Expenditures	84,418.91	203,321.15
Ending Fund Balance		<u>\$6,541,039.66</u>



**CITY OF OWENSBORO
CITY EMPLOYEES' PENSION FUND--CLOSED
STATEMENT OF RECEIPTS AND EXPENSES
FOR THE MONTH ENDING AUGUST 31, 2026**

	Current Month		Year-To-Date	
	Amount	Percent	Current	Prior
Receipts:				
Interest Income	\$3,263.44	5%	\$3,398.77	\$4,530.70
Appreciation (Depreciation) of Investments	64,941.39	95%	\$64,941.39	67,179.18
Total Receipts	\$68,204.83	100%	\$68,340.16	\$71,709.88
Expenses:				
Pensions Paid: City & OMU employees	\$14,315.15	51%	21,472.72	20,887.83
Miscellaneous Expense	13,555.43	49%	13,555.43	12,881.20
Total Expenses	\$27,870.58	100%	\$35,028.15	\$33,769.03
Revenue Over/(Under) Expenses	\$40,334.25		\$33,312.01	\$37,940.85
Type of Retirement				
Ordinary		2		
Disability		2		
Widows		6		
Total		10		



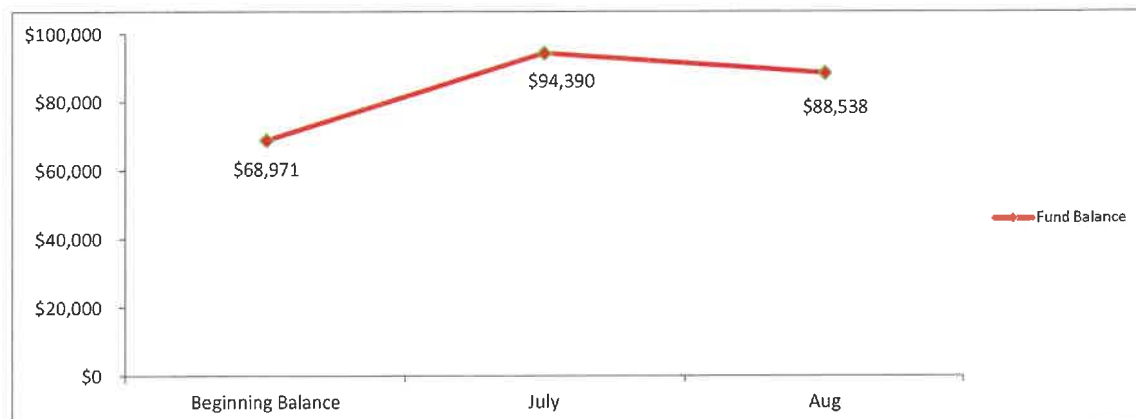
*CEPF is invested with Baird. The Fund is actuarially sound and any remaining funds after final payment will be allocated between the City and OMU.

**CITY OF OWENSBORO
POLICE AND FIRE PENSION FUND--CLOSED
STATEMENT OF RECEIPTS AND EXPENSES
FOR THE MONTH ENDING AUGUST 31, 2026**

	Current Month		Year-To-Date	
	Amount	Percent	Current	Prior
Receipts:				
Interest Income	\$340.22	1%	\$678.53	\$1,821.59
Restitution, Other.	0.00	0%	\$0.00	953.89
Transfer from General Fund	<u>27,720.00</u>	<u>99%</u>	<u>52,800.00</u>	<u>55,900.00</u>
Total Receipts	<u>\$28,060.22</u>	<u>100%</u>	<u>\$53,478.53</u>	<u>\$58,675.48</u>

Expenses:				
Pensions Paid	\$33,911.91	100%	\$33,911.91	\$32,988.24
Miscellaneous Expense	<u>0.00</u>	<u>0%</u>	<u>0.00</u>	<u>0.00</u>
Total Expenses	<u>\$33,911.91</u>	<u>100%</u>	<u>\$33,911.91</u>	<u>\$32,988.24</u>
Revenue Over/(Under) Expenses	<u>(\$5,851.69)</u>		<u>\$19,566.62</u>	<u>\$25,687.24</u>

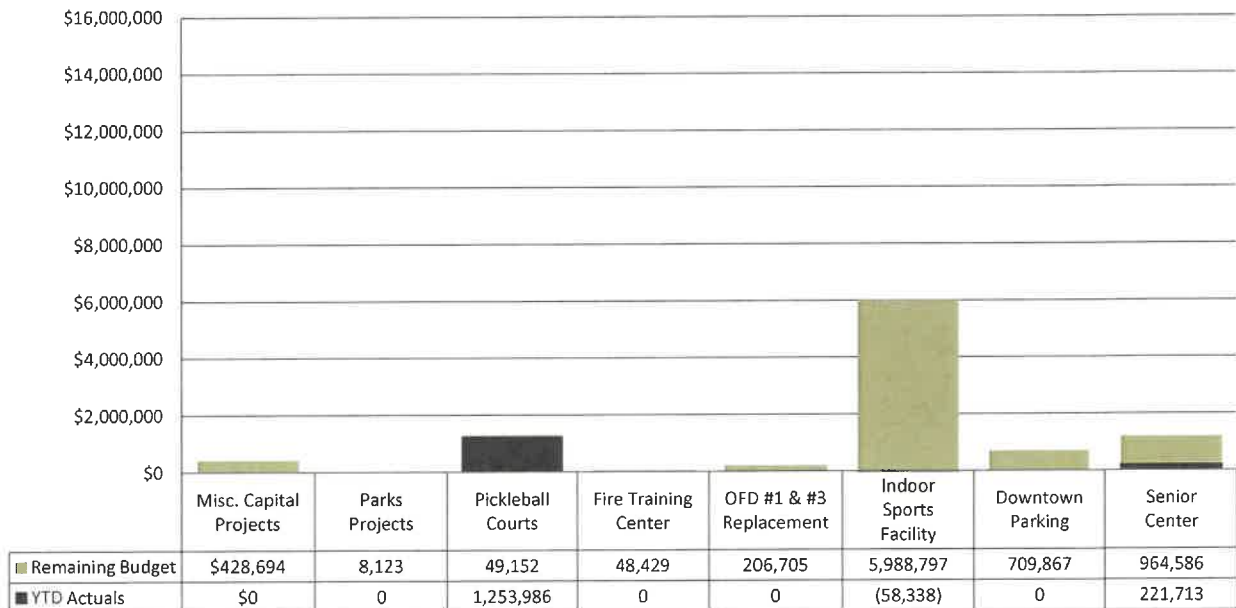
Type of Retirement	
Ordinary	2
Disability	2
Widows	<u>14</u>
Total	<u>18</u>



**CITY OF OWENSBORO
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH ENDING AUGUST 31, 2026**

	Annual Budget	Year To Date Actuals	Remaining Budget
Revenues:			
Interest Earnings	\$0	\$79,779	(\$79,779)
Transfer from General Fund	100,000	16,000	84,000
Total revenues	\$100,000	\$95,779	\$4,221
Expenditures:			
Miscellaneous Capital Projects	\$428,694	\$0	\$428,694
Parks Projects	8,123	0	8,123
Pickleball Courts	1,303,138	1,253,986	49,152
Fire Training Center	48,429	0	48,429
Fire Stations #1 & #3 Replacement	206,705	0	206,705
Downtown Indoor Sports Facility	5,930,459	(58,338)	5,988,797
Downtown Parking	709,867	0	709,867
Senior Center	1,186,299	221,713	964,586
Total expenditures	\$9,821,714	\$1,417,361	\$8,404,353

Expenses

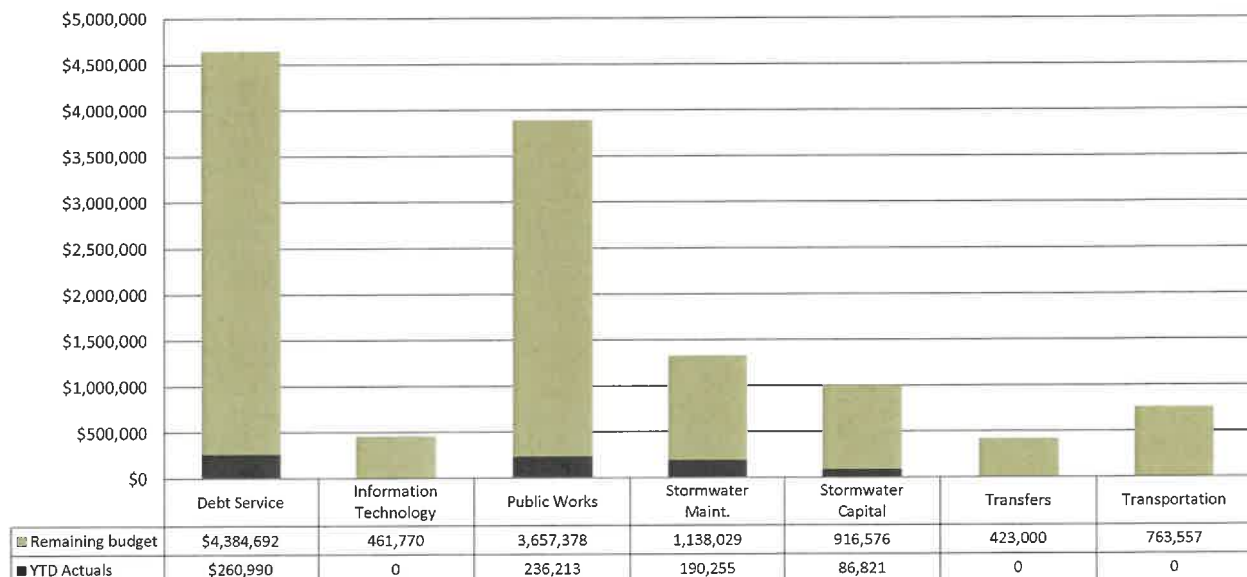


CITY OF OWENSBORO
YOUR COMMUNITY VISION FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH ENDING AUGUST 31, 2026

	Annual Budget	Year to Date Actuals	Remaining Budget
Revenues:			
Occupational License Fee	\$6,300,000	\$1,153,434	\$5,146,566
Net Profit License Fee	1,600,000	65,542	1,534,458
Interest Earnings	400,000	53,675	346,325
Penalty and Interest	70,000	16,870	53,130
Miscellaneous Revenue	256,000	0	256,000
Total revenues	\$8,626,000	\$1,289,521	\$7,336,479

Expenditures:			
Debt Service	\$4,645,682	\$260,990	\$4,384,692
Information Technology	461,770	0	461,770
Public Works	3,893,591	236,213	3,657,378
Stormwater Maintenance	1,328,284	190,255	1,138,029
Stormwater Capital	1,003,397	86,821	916,576
Transfer to Tourist & Convention Fund	423,000	0	423,000
Transportation	763,557	0	763,557
Total expenditures	\$12,519,281	\$774,279	\$11,745,002

YCV CATEGORIES

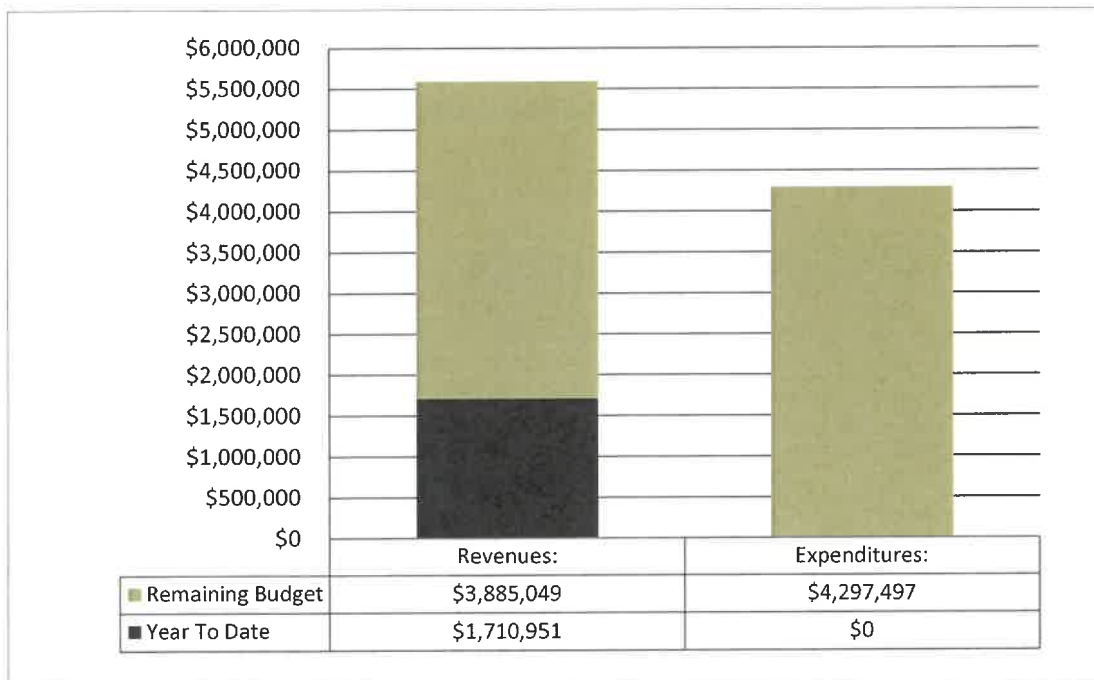


CITY OF OWENSBORO
YOUR COMMUNITY VISION FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH ENDING AUGUST 31, 2026

	Annual Budget	Year to Date Actuals	Remaining Budget
Debt Service	\$4,645,682	\$260,990	\$4,384,692
<u>Transfers</u>			
Tourist & Convention Fund	423,000	0	423,000
<u>Information Technology</u>			
Infrastructure/Fiber	461,770	0	461,770
<u>Public Works</u>			
Various Infrastructure	2,319,044	0	2,319,044
Sidewalk Program	514,547	236,213	278,334
Beautification Sign Project	1,060,000	0	1,060,000
<u>Stormwater Maintenance</u>			
Stormwater Maintenance-Ditch Crew	672,709	168,908	503,801
Stormwater Maintenance-RWRA	655,575	21,347	634,228
<u>Stormwater Capital</u>			
Culvert Replacement	403,397	34,065	369,332
Persimmon Ditch	50,000	0	50,000
RWRA Ravine Sewer	550,000	52,756	497,244
<u>Transportation</u>			
Bus Replacement	163,557	0	163,557
Downtown Archway Sign	600,000	0	600,000
Total Expenditures	\$12,519,281	\$774,279	\$11,745,002

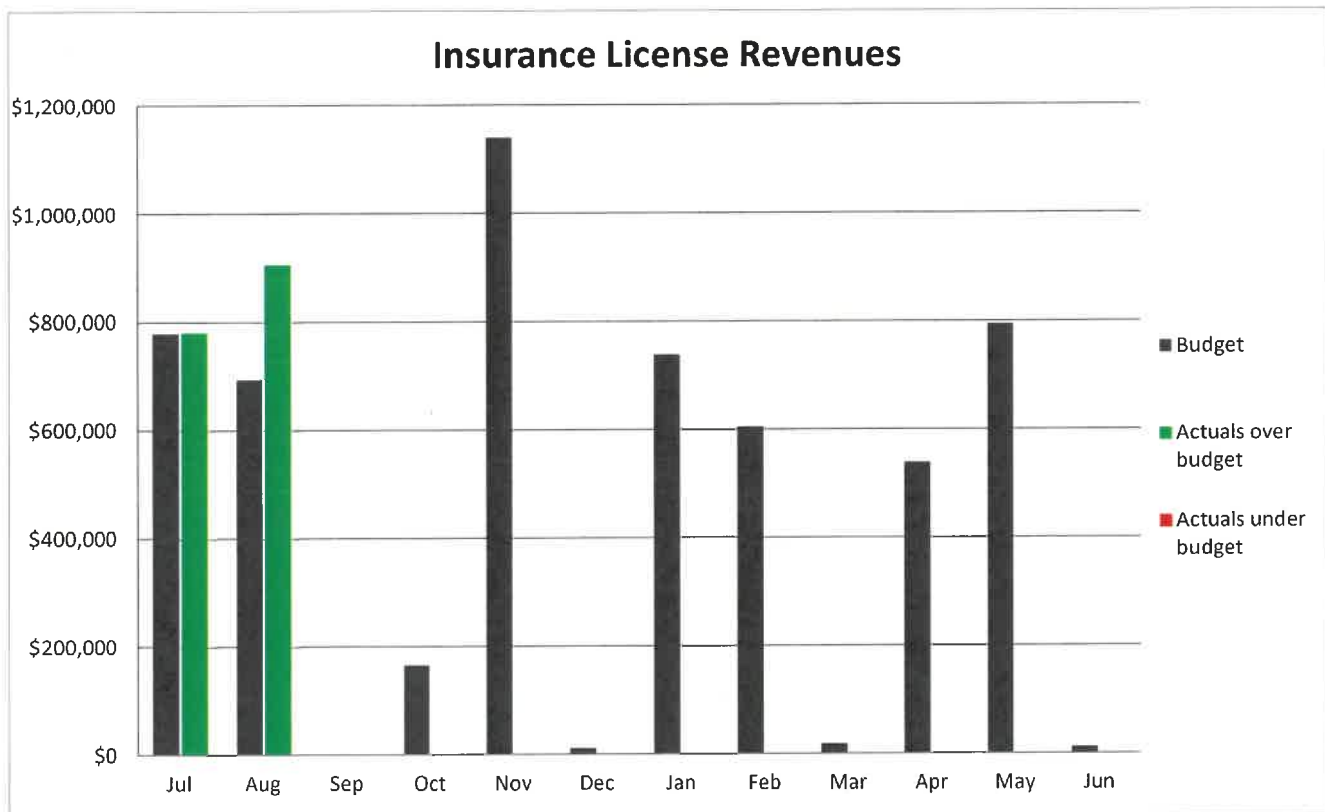
**CITY OF OWENSBORO
DOWNTOWN REVITALIZATION FUND
STATEMENT OF RECEIPTS AND EXPENSES
FOR MONTH ENDING AUGUST 31, 2026**

	Annual Budget	Year To Date Actuals	Remaining Budget
<u>Revenues:</u>			
Insurance License Premium Fees	\$5,500,000	\$1,686,719	\$3,813,281
Interest on Investments	96,000	24,232	71,768
Total Revenues	\$5,596,000	\$1,710,951	\$3,885,049
<u>Expenditures:</u>			
Debt Service	\$4,297,497	\$0	\$4,297,497
Total Expenditures	\$4,297,497	\$0	\$4,297,497



SCHEDULE OF INSURANCE PREMIUM LICENSE FEES-DTR

Month	Comparison to Budget (2026-27)			Comparison to Prior Year Actuals		
	Budget	Actual	Over / (Under)	2025-26	2026-27	Over / (Under)
July	\$778,800	\$780,553	\$1,753	\$769,729	\$780,553	\$10,824
August	694,100	906,166	212,066	763,183	906,166	142,983
September	2,200	0	0	2,575	0	0
October	165,550	0	0	797,992	0	0
November	1,140,150	0	0	460,379	0	0
December	11,000	0	0	128,976	0	0
January	739,200	0	0	690,266	0	0
February	605,000	0	0	574,112	0	0
March	18,150	0	0	10,963	0	0
April	539,000	0	0	435,490	0	0
May	794,200	0	0	880,301	0	0
June	12,650	0	0	1,003	0	0
Total	\$5,500,000	\$1,686,719	\$213,819	\$5,514,969	\$1,686,719	\$153,807



CITY OF OWENSBORO DEBT SERVICE FUND August 31, 2026

Name	Detail	Funding Source	Original Borrowing (principal)	2026-27 Debt Service*	Scheduled Final Payment
Series 2016B	Edge Ice Center Building	YCV Fund	1,965,000	193,207	07/01/28
Series 2014	Riverwall construction	YCV Fund	3,572,000	295,466	04/01/30
Series 2014	Public Working Building expansion	General Fund	893,000	73,867	04/01/30
Series 2013B	SkatePark \$800K	General Fund	800,000	56,615	05/01/33
Series 2013B	IBMC-\$3M	Downtown TIF	3,000,000	212,565	05/01/33
Series 2013B	Tennis Facility-\$2.1M	Rec.Fund/Tennis Assoc.	2,100,000	148,796	05/01/33
Series 2013B	DT Parking-\$1M/S.O.B. \$1.3	Economic Dev Fund	2,305,000	163,314	05/01/33
Series 2013B	Convention Center FF&E-\$1.6M	Convention Center Fund	1,600,000	113,368	05/01/33
Series 2013C	U.S. Bank Building #3-construction	Economic Dev Fund	6,350,000	425,294	05/01/33
Series 2007	Harsh Ditch Construction	YCV Fund	23,350,539	1,353,989	12/01/34
Series 2015	Scherm Ditch Construction	YCV Fund	2,878,252	229,624	12/01/35
Series 2016C	IBMC	Downtown TIF	2,560,000	173,338	01/01/37
Series 2016D	Parking Garage Construction	Downtown TIF	9,380,000	706,975	06/01/37
Series 2019A	Transportation Projects	Downtown TIF	4,635,000	331,405	06/01/37
Series 2019B	US Bank Building #1 (refi Series 2010)	Economic Dev Fund	3,815,000	388,608	06/01/31
Series 2019D	US Bank Building #2 (refi Series 2011)	Economic Dev Fund	2,180,000	208,569	06/01/31
Series 2019C	Smothers/RF Park, Utility Reloc.& Str, (refi Series 2011)	DTR Fund	18,090,000	1,131,463	04/01/41
Series 2019E	Convention Center & Infrastructure	DTR Fund	36,570,000	2,082,813	06/01/42
Series 2013A	Convention Center & Infrastructure	DTR Fund	20,530,000	1,083,221	05/01/43
Series 2023A	Sportsplex	Tourist & Convention Fund	19,000,000	1,398,803	02/01/43
Series 2023A	Fire Training Center, Various Projects	YCV Fund	14,580,000	1,073,398	02/01/43
				<u>\$11,844,696</u>	

* 2026-27 Includes principal and interest.

