

ORDINANCE NO. **BG2025 - 7**

ORDINANCE ADOPTING ANNUAL CITY BUDGET

ORDINANCE ADOPTING THE CITY OF BOWLING  
GREEN, KENTUCKY ANNUAL OPERATING BUDGET  
FOR FISCAL YEAR BEGINNING JULY 1, 2025 AND  
ENDING JUNE 30, 2026, BY ESTIMATING REVENUES  
AND APPROPRIATING FUNDS FOR THE OPERATION  
OF CITY GOVERNMENT

WHEREAS, an Annual Operating Budget proposal has been prepared and delivered to the Board of Commissioners of the City of Bowling Green, Kentucky; and,

WHEREAS, the Board of Commissioners has reviewed the proposed Annual Operating Budget and desires to adopt it for Fiscal Year 2026.

NOW, THEREFORE, BE IT ORDAINED by the City of Bowling Green, Kentucky as follows:

1. The Annual Operating Budget for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, including all sources of estimated revenues and appropriations for all City funds as set forth in Exhibit No. 1 attached hereto is hereby adopted.

2. All encumbrances outstanding on June 30, 2025 for goods not yet provided or services not yet rendered are hereby re-appropriated in conformance with generally accepted accounting principles for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

3. The balance of all capital construction, renovation, improvement projects and grants currently approved and/or nearing completion are hereby approved for re-appropriation and carryover for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

4. 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.

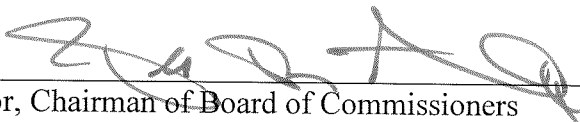
5. All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed.

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6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 3, 2025, and given final reading on June 17, 2025, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

ADOPTED: June 17, 2025

APPROVED:   
Mayor, Chairman of Board of Commissioners

ATTEST: Hope Spiller  
Assistant City Clerk

SPONSORED BY: Jeffery B. Meisel, City Manager

**City of Bowling Green, Kentucky**  
**Annual Operating Budget for All Funds and Categories of Government**  
**Estimated Resources In and Resources Out for FY2025/2026**  
**Exhibit No. 1**

<u>Category of Resources</u>	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Enterprise Funds</u>	<u>Internal Service</u>	<u>Trust Funds</u>	<u>Total</u>
<b>RESOURCES IN:</b>								
Taxes	\$23,869,650	\$5,564,750	\$0	\$0	\$800,000	\$0	\$0	\$30,234,400
Occupational Fees	84,859,500	5,945,300	0	0	0	0	0	90,804,800
License & Permits	1,363,500	0	0	0	0	0	0	1,363,500
Intergovernmental	0	10,831,100	0	0	0	0	0	10,831,100
Fees	776,750	190,000	0	0	0	0	0	966,750
Charges for Services	250,699	0	0	0	0	16,268,317	4,075	16,523,091
Parks & Recreation	2,823,440	0	0	0	0	0	0	2,823,440
Miscellaneous	931,204	1,025,782	974,450	148,825	295,990	323,200	426,000	4,125,451
<b>Revenues:</b>	<b>\$114,874,743</b>	<b>\$23,556,932</b>	<b>\$974,450</b>	<b>\$148,825</b>	<b>\$1,095,990</b>	<b>\$16,591,517</b>	<b>\$430,075</b>	<b>\$157,672,532</b>
Note/Bond Proceeds	0	0	2,442,000	0	0	0	0	2,442,000
Transfers In	2,002,757	2,896,917	14,684,733	4,839,000	100,000	4,061,130	0	28,584,537
<b>Other Resources:</b>	<b>\$2,002,757</b>	<b>\$2,896,917</b>	<b>\$17,126,733</b>	<b>\$4,839,000</b>	<b>\$100,000</b>	<b>\$4,061,130</b>	<b>\$0</b>	<b>\$31,026,537</b>
<b>RESOURCES IN:</b>	<b>\$116,877,500</b>	<b>\$26,453,849</b>	<b>\$18,101,183</b>	<b>\$4,987,825</b>	<b>\$1,195,990</b>	<b>\$20,652,647</b>	<b>\$430,075</b>	<b>\$188,699,069</b>
<b>RESOURCES OUT:</b>								
General Government	11,831,312	77,402	953,000	0	0	14,723,279	0	27,584,993
Public Safety	49,517,691	4,336,346	5,487,000	0	0	0	708,000	60,049,037
Public Works	8,975,470	4,384,755	4,486,000	0	0	6,173,760	0	24,019,985
Parks & Recreation	15,257,459	0	11,645,150	0	0	0	0	26,902,609
Neighborhood & Community Services	3,718,461	7,316,358	471,325	0	0	0	0	11,506,144
Agency Services	1,294,075	0	0	0	0	0	0	1,294,075
Debt Service	0	0	0	4,910,750	0	0	0	4,910,750
Intergovernmental	2,812,000	0	0	0	563,962	0	0	3,375,962
Contingency	1,485,000	0	400,000	0	0	0	0	1,885,000
<b>Expenditures:</b>	<b>\$94,891,468</b>	<b>\$16,114,861</b>	<b>\$23,442,475</b>	<b>\$4,910,750</b>	<b>\$563,962</b>	<b>\$20,897,039</b>	<b>\$708,000</b>	<b>\$161,528,555</b>
Transfers Out	21,986,032	6,598,505	0	0	0	0	0	28,584,537
<b>RESOURCES OUT:</b>	<b>\$116,877,500</b>	<b>\$22,713,366</b>	<b>\$23,442,475</b>	<b>\$4,910,750</b>	<b>\$563,962</b>	<b>\$20,897,039</b>	<b>\$708,000</b>	<b>\$190,113,092</b>
<b>RESERVES UTILIZED:</b>	<b>\$0</b>	<b>\$3,740,483</b>	<b>(\$5,341,292)</b>	<b>\$77,075</b>	<b>\$632,028</b>	<b>(\$244,392)</b>	<b>(\$277,925)</b>	<b>(\$1,414,023)</b>