

ORDINANCE NO. BG2026 - 7

ORDINANCE RELATING TO BUDGET AMENDMENT

ORDINANCE APPROVING AMENDMENT
NUMBER THREE TO THE CITY OF BOWLING
GREEN, KENTUCKY ANNUAL OPERATING
BUDGET FOR FISCAL YEAR 2026

WHEREAS, KRS 91A provides that the City Legislative Body may amend its Budget Ordinance at any time after adoption of said Ordinance; and,

WHEREAS, the Board of Commissioners of the City of Bowling Green, Kentucky adopted its Budget Ordinance for Fiscal Year 2026 on June 17, 2025 by Ordinance No. BG2025-7 and approved Amendment No. One on November 18, 2025 by Ordinance No. BG2025-28 and Amendment No. Two on March 3, 2026 by Ordinance No. BG2026-2; and,

WHEREAS, the City of Bowling Green, Kentucky now desires to approve Amendment Number Three to its Fiscal Year 2026 Annual Operating Budget to provide for changes in various funds as explained in the attached memorandum and as set forth in Exhibit No. 1.

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

1. The Annual Operating Budget for Fiscal Year 2026 is hereby amended in the amounts as explained in the attached memorandum and as set forth in Exhibit No. 1 attached hereto.
2. 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.
3. All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed.

4. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on April 21, 2026, and given final reading on May 5, 2026,

BG2026-7

(Ordinance No. BG2026 - 7)

and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

ADOPTED: May 5, 2026

APPROVED: 
Mayor, Chairman of Board of Commissioners

ATTEST: 
City Clerk

SPONSORED BY: Jeffery B. Meisel, City Manager

City of Bowling Green, Kentucky
Annual Operating Budget for All Funds and Categories of Government
Amendment No. Three to Estimated Resources In and Resources Out for FY2026
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>Permanent Funds</u>	<u>Internal Service</u>	<u>Total</u>
RESOURCES IN:								
Property Taxes								-
Occupational Fees								-
License & Permits								-
Intergovernmental		88,869	181,420					270,289
Charges for Services								-
Parks & Recreation	3,115							3,115
Miscellaneous	406,639	175,645	33,857				31,703	647,844
Revenues:	409,754	264,514	215,277	-	-	-	31,703	921,248
Note/bond/lease proceeds			3,100,000					3,100,000
Transfers in								-
Other Resources:	-	-	3,100,000	-	-	-	-	3,100,000
RESOURCES IN:	409,754	264,514	3,315,277	-	-	-	31,703	4,021,248
RESOURCES OUT:								
General Government	23,500		255,000					278,500
Public Safety	130,000	180,484	4,133,857					4,444,341
Public Works	6,655						31,703	38,358
Parks & Recreation	3,115		135,000					138,115
Neighborhood & Comm Services	28,278	58,385	181,420					268,083
Agency Services								-
Debt Service								-
Subsidies & Assistance		25,645						-
Convention Center Corporation								-
Contingency								-
Expenditures:	191,548	264,514	4,705,277	-	-	-	31,703	5,193,042
Transfers out								-
RESOURCES OUT:	191,548	264,514	4,705,277	-	-	-	31,703	5,193,042
FUND BALANCE RESERVED:	-	-	-	-	-	-	-	-
RESERVES ADDED/(UTILIZED)	\$ 218,206	\$ -	\$ (1,390,000)	\$ -	\$ -	\$ -	\$ -	\$ (1,171,794)

Nonspendable Fund Balance

Restricted Fund Balance

Committed Fund Balance

Assigned Fund Balance

Unassigned Fund Balance

Unreserved Fund Balance

Total Fund Balance

			(1,390,000)					(1,390,000)
	218,206							218,206
\$	218,206	\$	(1,390,000)	\$	-	\$	-	\$
								(1,171,794)