

ORDINANCE NO. BG2026 - 2

ORDINANCE RELATING TO BUDGET AMENDMENT

ORDINANCE APPROVING AMENDMENT
NUMBER TWO 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,

WHEREAS, the City of Bowling Green, Kentucky now desires to approve Amendment Number Two 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 All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed.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 February 17, 2026, and given final reading on March 3, 2026, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

BG2026-2

(Ordinance No. BG2026 - 2)

ADOPTED: March 3, 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. Two to Estimated Resources In and Resources Out for FY2026
Exhibit No. 1

Category of Resources	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Permanent Funds	Internal Service	Total
RESOURCES IN:								
Property Taxes								-
Occupational Fees								-
License & Permits								-
Intergovernmental	22,445	530,296	3,276,000					3,828,741
Charges for Services			42,960					42,960
Parks & Recreation	45,979							45,979
Miscellaneous	9,880	230,630	397,655					638,165
Revenues:	78,304	760,926	3,716,615	-	-	-	-	4,555,845
Note/bond/lease proceeds								
Transfers in								-
Other Resources:	-	-	-	-	-	-	-	-
RESOURCES IN:	78,304	760,926	3,716,615	-	-	-	-	4,555,845
RESOURCES OUT:								
General Government	22,445	750,000						772,445
Public Safety	250		397,655					397,905
Public Works	750,000	196,000	132,630					1,078,630
Parks & Recreation	45,979							45,979
Neighborhood & Comm Services	9,630	530,296	3,276,000					3,815,926
Agency Services		34,630						34,630
Debt Service								-
Subsidies & Assistance		1,345,000						-
Convention Center Corporation								-
Contingency								-
Expenditures:	828,304	2,855,926	3,806,285	-	-	-	-	7,490,515
Transfers out								-
RESOURCES OUT:	828,304	2,855,926	3,806,285	-	-	-	-	7,490,515
FUND BALANCE RESERVED:	-	-	-	-	-	-	-	-
RESERVES ADDED/(UTILIZED)	\$ (750,000)	\$ (2,095,000)	\$ (89,670)	\$ -	\$ -	\$ -	\$ -	\$ (2,934,670)

Nonspendable Fund Balance								
Restricted Fund Balance		(2,095,000)						(2,095,000)
Committed Fund Balance								-
Assigned Fund Balance			(89,670)	-				(89,670)
Unassigned Fund Balance	(750,000)							(750,000)
Unreserved Fund Balance								-
Total Fund Balance	\$ (750,000)	\$ (2,095,000)	\$ (89,670)	\$ -	\$ -	\$ -	\$ -	\$ (2,934,670)