ORDINANCE NO. **BG2026 - 10**

ORDINANCE ADOPTING ANNUAL CITY BUDGET

ORDINANCE ADOPTING THE CITY OF BOWLING GREEN, KENTUCKY ANNUAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, 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 2027.

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, 2026 and ending June 30, 2027, 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, 2026 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, 2026 and ending June 30, 2027.

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, 2026 and ending June 30, 2027.

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 All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed.

6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 2, 2026, and given final reading on June 16, 2026, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

ADOPTED: June 16, 2026

APPROVED: ______________________
Mayor, Chairman of Board of Commissioners

ATTEST: Ashley Jackson
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 FY2026/2027
Exhibit No. 1

Category of Resources	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Internal Service	Trust Funds	Total
RESOURCES IN:								
Taxes	$25,015,150	$6,126,250	$0	$0	$740,000	$0	$0	$31,881,400
Occupational Fees	76,907,000	3,923,700	0	0	0	0	0	80,830,700
License & Permits	1,099,000	0	0	0	0	0	0	1,099,000
Intergovernmental	0	10,812,186	0	0	0	0	0	10,812,186
Fees	689,000	1,812,985	500,000	0	0	0	0	3,001,985
Charges for Services	200,470	0	0	0	0	16,962,303	2,605	17,165,378
Parks & Recreation	2,940,161	0	0	0	0	0	0	2,940,161
Miscellaneous	986,299	1,129,210	641,470	1,043,700	306,740	584,500	426,875	5,118,794
Revenues:	**$107,837,080**	**$23,804,331**	**$1,141,470**	**$1,043,700**	**$1,046,740**	**$17,546,803**	**$429,480**	**$152,849,604**
Note/Bond Proceeds	0	0	5,087,500	0	0	0	0	5,087,500
Transfers In	2,327,920	3,166,407	9,122,695	3,631,500	100,000	4,523,328	0	22,871,850
Other Resources:	**$2,327,920**	**$3,166,407**	**$14,210,195**	**$3,631,500**	**$100,000**	**$4,523,328**	**$0**	**$27,959,350**
RESOURCES IN:	**$110,165,000**	**$26,970,738**	**$15,351,665**	**$4,675,200**	**$1,146,740**	**$22,070,131**	**$429,480**	**$180,808,954**
RESOURCES OUT:								
General Government	12,493,588	449,404	876,250	900	0	15,306,763	0	29,126,905
Public Safety	49,935,721	5,220,180	6,684,500	0	0	0	749,000	62,589,401
Public Works	9,630,461	4,713,095	4,485,000	0	0	6,740,850	0	25,569,406
Parks & Recreation	13,956,913	0	9,225,200	0	0	0	0	23,182,113
Neighborhood & Community Services	3,759,580	7,751,486	1,531,220	0	0	0	0	13,042,286
Agency Services	1,339,965	0	0	0	0	0	0	1,339,965
Debt Service	0	0	0	6,022,000	0	0	0	6,022,000
Intergovernmental	3,117,000	0	0	0	663,513	0	0	3,780,513
Contingency	1,685,000	0	0	0	0	92,242	0	1,777,242
Expenditures:	**$95,918,228**	**$18,134,165**	**$22,802,170**	**$6,022,900**	**$663,513**	**$22,139,855**	**$749,000**	**$166,429,831**
Transfers Out	14,246,772	7,835,078	550,000	0	0	240,000	0	22,871,850
RESOURCES OUT:	**$110,165,000**	**$25,969,243**	**$23,352,170**	**$6,022,900**	**$663,513**	**$22,379,855**	**$749,000**	**$189,301,681**
RESERVES UTILIZED:	**$0**	**$1,001,495**	**($8,000,505)**	**($1,347,700)**	**$483,227**	**($309,724)**	**($319,520)**	**($8,492,727)**