

ORDINANCE NO. **BG2025 - 28**

ORDINANCE RELATING TO BUDGET AMENDMENT

ORDINANCE APPROVING AMENDMENT
NUMBER ONE 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,

WHEREAS, the City of Bowling Green, Kentucky now desires to approve Amendment Number One 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 All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed.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 November 4, 2025, and given final reading on November 18, 2025, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

BG2025-28

(Ordinance No. BG2025 - 28)

ADOPTED: November 18, 2025

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. One 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	199,471	5,616,449	4,672,000					10,487,920
Charges for Services								-
Parks & Recreation	9,050							9,050
Miscellaneous	32,542	29,121						61,663
Revenues:	241,063	5,645,570	4,672,000	-	-	-	-	10,558,633
Note/bond/lease proceeds								
Transfers in			36,726					36,726
Other Resources:	-	-	36,726	-	-	-	-	36,726
RESOURCES IN:	241,063	5,645,570	4,708,726	-	-	-	-	10,595,359
RESOURCES OUT:								
General Government							230,000	230,000
Public Safety	199,471	45,500	8,226					253,197
Public Works								-
Parks & Recreation	9,050		4,032,500					4,041,550
Neighborhood & Comm Services	32,542	5,775,949	1,032,000					6,840,491
Agency Services		24,121						24,121
Debt Service				230,780				230,780
Subsidies & Assistance								-
Convention Center Corporation								-
Contingency								-
Expenditures:	241,063	5,845,570	5,072,726	230,780	-	-	230,000	11,620,139
Transfers out							36,726	36,726
RESOURCES OUT:	241,063	5,845,570	5,072,726	230,780	-	-	266,726	11,656,865
FUND BALANCE RESERVED:	-	-	-	-	-	-	-	-
RESERVES ADDED/(UTILIZED)	\$ -	\$ (200,000)	\$ (364,000)	\$ (230,780)	\$ -	\$ -	\$ (266,726)	\$ (1,061,506)

Nonspendable Fund Balance
Restricted Fund Balance
Committed Fund Balance
Assigned Fund Balance
Unassigned Fund Balance
Unreserved Fund Balance
Total Fund Balance

		(200,000)						(200,000)
			(364,000)	(230,780)				-
								(594,780)
								-
						(266,726)		(266,726)
\$	-	\$ (200,000)	\$ (364,000)	\$ (230,780)	\$ -	\$ -	\$ (266,726)	\$ (1,061,506)