

**COMMISSIONERS' ORDINANCE NO. 0-20-19**

AN ORDINANCE AMENDING ORDINANCE O-08-19, THE CITY'S BUDGET ORDINANCE, RE-APPROPRIATING AND RE-APPORTIONING THE ANTICIPATED GENERAL FUND REVENUE AND THE REVENUE OF ALL OTHER FUNDS OF THE CITY OF COVINGTON, KENTUCKY, FOR THE FISCAL YEAR BEGINNING ON JULY 1, 2018, AND ENDING JUNE 30, 2019, AMONG THE VARIOUS DEPARTMENTS AND FOR THE GENERAL AND SPECIAL PURPOSES AS INDICATED IN THE "RECOMMENDED ALL FUNDS OPERATING BUDGET 2018/2019" TO MEET THE EXPENSES OF THE CITY OF COVINGTON, KENTUCKY, FOR THE SAID FISCAL YEAR.

\* \* \* \*

NOW THEREFORE,  
BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF COVINGTON, KENTON COUNTY, KENTUCKY:

Section 1

That the revenue from the General Fund as detailed in the "City of Covington, Kentucky, Recommended All Funds Budget **2018-2019**" is hereby appropriated in the detail set forth therein and there is hereby apportioned from said estimated revenues, the expenses detailed therein. Said Budget and Order are on file in the office of the City Clerk and incorporated herein by reference as if fully rewritten herein. Appropriation of said funds is summarized as follows:

**REVENUE CATEGORIES**

	<u><i>Current Budget</i></u>	-	<u><i>Amount of Amendment</i></u>	=	<u><i>Revised Budget</i></u>
Property Taxes	\$7,629,000				<u>\$7,629,000</u>
Franchise Fees	2,250,000				<u>2,250,000</u>
Net Profit Tax	3,582,000				<u>3,582,000</u>
Payroll Taxes	26,608,000				<u>26,608,000</u>
Insurance License Fee	7,313,000				<u>7,313,000</u>
Net Court Revenue	31,000				<u>31,000</u>
Licenses, Permits, Penalty & Interest	877,000				<u>877,000</u>
Waste Fees	126,000				<u>126,000</u>
Parking & Rental	906,434				<u>906,434</u>
Income from Squad Runs	1,277,000				<u>1,277,000</u>
All Other Revenues	2,155,000				<u>2,155,000</u>
 TOTAL GENERAL FUND REVENUES	<hr/> \$52,754,434				<hr/> <u>\$52,754,434</u>
 <b><u>GENERAL FUND RESERVES UTILIZED</u></b>	 \$1,429,648				 <u>1,429,648</u>
<b><u>TOTAL GENERAL FUND AND GENERAL FUND RESERVES UTILIZED</u></b>	 \$54,184,082				 <u>\$54,184,082</u>

Section 2

For the purpose of meeting the estimated General Fund expenditures as detailed in the “City of Covington, Kentucky, Recommended All Funds Budget 2018/2019” of various departments for said year, there is hereby apportioned from said estimated revenues, the following amounts for the following purposes:

**EXPENDITURE CATEGORIES**

	<u><b>Current Budget</b></u>	<u><b>Amount of Amendment</b></u>	<u><b>Revised Budget</b></u>
City Manager - Personnel	756,190	-	<u><b>\$756,190</b></u>
City Manager - Non-Personnel	<del>1,115,750</del>	<b>(300,000)</b>	<u><b>\$815,750</b></u>
Total	<del>1,871,940</del>	<b>(300,000)</b>	<u><b>\$1,571,940</b></u>
City Commissioners & Mayor - Personnel	<del>193,728</del>	<b>26,272</b>	<u><b>220,000</b></u>
City Commissioners & Mayor – Non-Personnel	24,400	-	<u><b>24,400</b></u>
Total	<del>218,128</del>	<b>26,272</b>	<u><b>244,400</b></u>
Human Resources - Personnel	415,100	-	<u><b>415,100</b></u>
Human Resources - Non-Personnel	115,900	-	<u><b>115,900</b></u>
Total	531,000	-	<u><b>531,000</b></u>
Information & Technology – Personnel	229,057	-	<u><b>229,057</b></u>
Information & Technology – Non-Personnel	264,177	-	<u><b>264,177</b></u>
Total	493,234	-	<u><b>493,234</b></u>
Legal - Personnel	477,885	-	<u><b>477,885</b></u>
Legal – Non-Personnel	114,966	-	<u><b>114,966</b></u>
Total	592,851	-	<u><b>592,851</b></u>
City Clerk - Personnel	<del>88,600</del>	<b>19,400</b>	<u><b>108,000</b></u>
City Clerk – Non-Personnel	54,900	-	<u><b>54,900</b></u>
Total	<del>143,500</del>	<b>19,400</b>	<u><b>162,900</b></u>
Neighborhood Services – Personnel	189,953	-	<u><b>189,953</b></u>
Neighborhood Services – Non-Personnel	179,400	-	<u><b>179,400</b></u>
Total	369,353	-	<u><b>369,353</b></u>
Code Enforcement – Personnel	347,966	-	<u><b>347,966</b></u>
Code Enforcement – Non-Personnel	123,100	-	<u><b>123,100</b></u>
Total	471,066	-	<u><b>471,066</b></u>
Solid Waste – Personnel	229,024	-	<u><b>229,024</b></u>

Solid Waste - Non-Personnel	19,900	=	<u>19,900</u>
Total	248,924	=	<u>248,924</u>
Recreation – Personnel	254,148	=	<u>254,148</u>
Recreation – Non-Personnel	308,850	=	<u>308,850</u>
Total	562,998	=	<u>562,998</u>
Economic Development – Personnel	563,245	=	<u>563,245</u>
Economic Development – Non-Personnel	497,200	=	<u>497,200</u>
Total	1,060,445	=	<u>1,060,445</u>
Public Works – Personnel	5,181,220	=	<u>5,181,220</u>
Public Works – Non-Personnel	<del>{3,299,480}</del>	<u>(200,000)</u>	<u>3,099,480</u>
Total	<del>{8,480,700}</del>	<u>(200,000)</u>	<u>8,280,700</u>
Finance Department – Personnel	1,247,811	=	<u>1,247,811</u>
Finance Department – Non-Personnel	<del>{623,030}</del>	<u>(45,672)</u>	<u>577,358</u>
Total	<del>{1,870,841}</del>	<u>(45,672)</u>	<u>1,825,169</u>
Police Department – Personnel	<del>{14,175,412}</del>	<u>100,000</u>	<u>14,275,412</u>
Police Department – Non-Personnel	1,156,629	=	<u>1,156,629</u>
Total	<del>{15,332,041}</del>	<u>100,000</u>	<u>15,432,041</u>
Fire Department - Personnel	<del>{12,635,365}</del>	<u>400,000</u>	<u>13,035,365</u>
Fire Department – Non-Personnel	858,078	=	<u>858,078</u>
Total	<del>{13,493,443}</del>	<u>400,000</u>	<u>13,893,443</u>
Debt Service	Total	4,587,708	= <u>4,587,708</u>
Interfund Transfers	Total	3,855,910	= <u>3,855,910</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<del>{54,184,082}</del>	<u>\$54,184,082</u>

### Section 3

That the revenue from All Other Funds as detailed in the “City of Covington, Kentucky, Recommended All Funds Budget **2018/2019**” is hereby appropriated in the detail set forth therein and there is hereby apportioned from the said estimated revenues, the expenses detailed therein. Appropriation of other funds is summarized as follows:

#### REVENUE CATEGORIES

	<u>Current Budget</u>	<u>Amount of Amendment</u>	<u>Revised Budget</u>
Ambulance Fund	1,433,875	-	<u>\$1,433,875</u>
Bond Fund	3,880,564	-	<u>3,880,564</u>
CCDI - Real Estate	100,000	-	<u>100,000</u>
CDBG Fund	3,198,692	-	<u>3,198,692</u>
Devou Park Maintenance Fund	154,894	-	<u>154,894</u>
Devou Park Master Plan Fund	514,165	-	<u>514,165</u>
Economic Development Fund	963,017	-	<u>963,017</u>
Federal & State Grants Fund	8,959,954	-	<u>8,959,954</u>
Fleet, Equipment, Technology, Facilities Fund	1,563,316	-	<u>1,563,316</u>
Forfeiture Fund	201,249	-	<u>201,249</u>
HOME Fund	945,634	-	<u>945,634</u>
Housing Voucher Fund	6,293,100	-	<u>6,293,100</u>
Infrastructure Fund	2,536,230	-	<u>2,536,230</u>
Lead Hazard Reduction Grant	50,000	-	<u>50,000</u>
Leased Properties Fund	<del>{468,661}</del>	<u>331,339</u>	<u>800,000</u>
City Employee Pension Fund	854,085	-	<u>854,085</u>
Police & Fire Pension Fund	1,817,025	-	<u>1,817,025</u>
Police & Fire Supplemental Pay Fund	<del>{936,000}</del>	<u>314,000</u>	<u>1,250,000</u>
Self-Insured Employee Health Plan Fund	<del>{4,850,000}</del>	<u>350,000</u>	<u>5,200,000</u>
Self-Insured Liability Fund	736,320	-	<u>736,320</u>
TIF Fund	2,570,028	-	<u>2,570,028</u>
Waste Fund	2,500,000	-	<u>2,500,000</u>
<b>TOTAL ALL OTHER FUNDS REVENUE</b>	<del>{45,536,510}</del>	<u>995,339</u>	<u>\$46,531,849</u>

Section 4

**EXPENDITURE CATEGORIES**

	<u>Current Budget</u>	<u>Amount of</u> <u>Amendment</u>	<u>Revised</u> <u>Budget</u>
Ambulance Fund	\$1,433,875	-	<u>\$1,433,875</u>
Bond Fund	3,880,564	-	<u>3,880,564</u>
CCDI - Real Estate	100,000	-	<u>100,000</u>
CDBG Fund	3,198,692	-	<u>3,198,692</u>
Devou Park Maintenance Fund	154,894	-	<u>154,894</u>
Devou Park Master Plan Fund	514,165	-	<u>514,165</u>
Economic Development Fund	963,017	-	<u>963,017</u>
Federal & State Grants Fund	8,969,655	-	<u>8,969,655</u>
Fleet, Equipment, Technology, Facilities Fund	1,563,316	-	<u>1,563,316</u>
Forfeiture Fund	201,249	-	<u>201,249</u>
HOME Fund	945,634	-	<u>945,634</u>
Housing Voucher Fund	6,293,100	-	<u>6,293,100</u>
Infrastructure Fund	2,536,230	-	<u>2,536,230</u>
Lead Hazard Reduction Grant	50,000	-	<u>50,000</u>
Leased Properties Fund	{468,661}	<u>331,339</u>	<u>800,000</u>
City Employee Pension Fund	854,085	-	<u>854,085</u>
Police & Fire Pension Fund	1,817,025	-	<u>1,817,025</u>
Police & Fire Supplemental Pay Fund	{936,000}	<u>314,000</u>	<u>1,250,000</u>
Self-Insured Employee Health Plan Fund	{4,850,000}	<u>350,000</u>	<u>5,200,000</u>
Self-Insured Liability Fund	736,320	-	<u>736,320</u>
TIF Fund	2,570,028	-	<u>2,570,028</u>
Waste Fund	2,500,000	-	<u>2,500,000</u>
<b>TOTAL ALL OTHER FUNDS EXPENDITURES</b>	<u>{45,536,510}</u>	<u>995,339</u>	<u>\$46,531,849</u>
<b>TOTAL ALL FUNDS REVENUE</b>	<u>{98,290,944}</u>		<u>\$99,286,283</u>
<b><u>TOTAL ALL FUNDS RESERVES UTILIZED</u></b>	1,429,648		<u>\$1,429,648</u>
<b>TOTAL ALL FUNDS EXPENDITURES</b>	<u>{99,720,592}</u>		<u>\$100,715,931</u>

Section 5

Commissioners' Ordinance O-07-18 created the Covington Motor Vehicle Parking Authority. Pursuant to Section 34.24, the Board of Commissioners must approve the Motor Vehicle Parking Authority budget. Section 34.24 also requires Board of Commissioner approval for the hiring of certain positions, including legal counsel. The Motor Vehicle Parking Authority voted to approve a proposed budget and the retaining of Patrick Hughes and Dressman Benzinger Lavelle, PSC as legal counsel. The proposed budget is as follows:

**COVINGTON MOTOR VEHICLE PARKING AUTHORITY  
FISCAL YEAR 2019 PROPOSED BUDGET**

REVENUE

Monthly Parking	\$ 620,000
Transient Parking	\$ 656,000
Validations	\$ 240,000
<u>Miscellaneous (Meters, Violations)</u>	<u>\$ 288,000</u>
TOTAL REVENUE	\$ 1,804,000

EXPENSES

ABM (Management Contract)	\$ 999,000
Debt Service	
RiverCenter Garage	\$ 196,000
Midtown Garage	\$ 301,000
City Center Garage	\$ 51,000
Capital Maintenance & Repairs	\$ 191,000
<u>Administration (Legal, Insurance, Stipends, Etc.)</u>	<u>\$ 66,000</u>
TOTAL EXPENSES	\$ 1,804,000

Section 6

Prior references to the Fiscal Stability Ordinance are repealed due to the adoption of a General Fund Operating Reserve Fund Policy.

Section 7

The City of Covington operating budget is organized for financial accounting into departments and cost centers as described in Attachment A.

Section 8

The City of Covington capital budget resources and expenditure categories are described in Attachment B.

Section 9

Pursuant to KRS 424.240, the City Clerk of the City of Covington, Kentucky, is authorized to publish this ordinance as a summary.

Section 10

That this ordinance shall take effect and be in full force when passed, published and recorded according to law.

  
MAYOR

ATTEST:

CITY CLERK: 

Passed: 6-24-19 (Second Reading)

6-11-19 (First Reading)

<b>Meeting Date:</b>					
<b>ORD.: 1ST</b>		<b>2ND</b>			
<b>OR:</b>					
	<b>2</b> <b>Bowman</b>	<b>Downing</b>	<b>Smith</b>	<b>1</b> <b>Williams</b>	<b>Meyer</b>
<b>Yeas</b>	✓		✓	✓	✓
<b>Nays</b>					
<b>Present, not Voting</b>					