

COMMISSIONERS' ORDINANCE NO. 0-08-19

AN ORDINANCE AMENDING ORDINANCE 0-26-18, THE CITY'S BUDGET ORDINANCE, TO ADDRESS AUDITOR RECOMMENDED ADJUSTMENTS, NEW ITEMS, AND ERRORS AND 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>Current Budget</u> | <u>Amount of Amendment</u> | <u>Revised Budget</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 | <u>\$52,754,434</u> | - | <u>\$52,754,434</u> |
| <u>GENERAL FUND RESERVES UTILIZED</u> | | <u>\$1,429,648</u> | <u>1,429,648</u> |
| <u>TOTAL GENERAL FUND AND GENERAL FUND RESERVES UTILIZED</u> | | | <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 [~~2017/2018~~ **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>Current Budget</u> | <u>Amount of Amendment</u> | <u>Revised Budget</u> |
|--|---------------------------------|--------------------------------|-------------------------------|
| City Manager - Personnel | \$756,190 | - | <u>756,190</u> |
| City Manager - Non-Personnel | [1,045,750] | <u>70,000</u> | <u>1,115,750</u> ¹ |
| Total | <u>[\$1,801,940]</u> | <u>70,000</u> | <u>1,871,940</u> |
| | | | |
| City Commissioners & Mayor - Personnel | \$193,728 | - | <u>193,728</u> |
| City Commissioners & Mayor – Non-Personnel | 24,400 | - | <u>24,400</u> |
| Total | <u>\$218,128</u> | - | <u>218,128</u> |
| | | | |
| Human Resources- Personnel | \$415,100 | - | <u>415,100</u> |
| Human Resources- Non-Personnel | 115,900 | - | <u>115,900</u> |
| Total | <u>\$531,000</u> | - | <u>531,000</u> |
| | | | |
| Information & Technology – Personnel | 229,057 | - | <u>229,057</u> |
| Information & Technology – Non-Personnel | [195,877] | <u>68,300</u> | <u>264,177</u> ² |
| Total | <u>[\$424,934]</u> | <u>68,300</u> | <u>493,234</u> |
| | | | |
| Legal - Personnel | \$477,885 | - | <u>477,885</u> |
| Legal – Non-Personnel | 114,966 | - | <u>114,966</u> |
| Total | <u>\$592,851</u> | - | <u>592,851</u> |
| | | | |
| City Clerk - Personnel | \$88,600 | - | <u>88,600</u> |
| City Clerk – Non-Personnel | 54,900 | - | <u>54,900</u> |
| Total | <u>\$143,500</u> | - | <u>143,500</u> |
| | | | |
| Neighborhood Services – Personnel | \$189,953 | - | <u>189,953</u> |
| Neighborhood Services – Non-Personnel | 179,400 | - | <u>179,400</u> |
| Total | <u>\$369,353</u> | - | <u>369,353</u> |
| | | | |
| Code Enforcement – Personnel | \$347,966 | - | <u>347,966</u> |
| Code Enforcement – No-Personnel | 123,100 | - | <u>123,100</u> |
| Total | <u>\$471,066</u> | - | <u>471,066</u> |
| | | | |
| Solid Waste – Personnel | \$229,024 | - | <u>229,024</u> |
| Solid Waste- Non-Personnel | 19,900 | - | <u>19,900</u> |

¹ \$20,000 for chair replacement (Auditor’s year-end adjustment). \$50,000 for website design (new item).

² \$50,000 for new server replacement (Auditor’s year-end adjustment). \$10,000 budget error for equipment (Correction from budget ordinance). \$8,300 new phone system (new item).

| | | | | |
|--|-------|---------------------------|------------------|-------------------------------|
| | 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 | | [3,004,397] | <u>295,083</u> | <u>3,299,480</u> ³ |
| | Total | [\$8,185,617] | <u>295,083</u> | <u>8,480,700</u> |
| Finance Department – Personnel | | \$1,247,811 | - | <u>1,247,811</u> |
| Finance Department – Non-Personnel | | [593,030] | <u>30,000</u> | <u>623,030</u> ⁴ |
| | Total | [\$1,840,841] | <u>30,000</u> | <u>1,870,841</u> |
| Police Department – Personnel | | \$14,175,412 | - | <u>14,175,412</u> |
| Police Department – Non-Personnel | | 1,156,629 | - | <u>1,156,629</u> |
| | Total | \$15,332,041 | - | <u>15,332,041</u> |
| Fire Department - Personnel | | \$12,635,365 | - | <u>12,635,365</u> |
| Fire Department – Non-Personnel | | [827,078] | <u>31,000</u> | <u>858,078</u> ⁵ |
| | Total | [\$13,462,443] | <u>31,000</u> | <u>13,493,443</u> |
| Debt Service | Total | 4,587,708 | - | <u>4,587,708</u> |
| Interfund Transfers | | [2,920,645] | <u>935,265</u> | <u>3,855,910</u> ⁶ |
| TOTAL GENERAL FUND EXPENDITURES | | [\$52,754,434] | <u>1,429,648</u> | <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 [~~2017/2018~~]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:

³ \$295,083 for equipment purchases (Auditor’s year-end adjustment).

⁴ \$30,000 for increase in bank service charges (new item).

⁵ \$31,000 for UTV purchase and armored vests (Auditor’s year-end adjustment).

⁶ \$935,265 for write off pension debt (Auditor’s recommended write off).

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>9,701</u> | <u>8,959,954</u> ⁷ |
| 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> |
| <u>Lead Hazard Reduction Grant</u> | | <u>50,000</u> | <u>50,000</u> ⁸ |
| Leased Properties Fund | 468,661 | - | <u>468,661</u> |
| City Employee Pension Fund | [449,243] | <u>404,842</u> | <u>854,085</u> ⁹ |
| Police & Fire Pension Fund | [1,286,603] | <u>530,422</u> | <u>1,817,025</u> ¹⁰ |
| Police & Fire Supplemental Pay Fund | 936,000 | - | <u>936,000</u> |
| Self- Insured Employee Health Plan Fund | 4,850,000 | - | <u>4,850,000</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> |
| TOTAL ALL OTHER FUNDS REVENUE | [\$44,541,545] | <u>994,966</u> | <u>45,536,511</u> |

Section 4

EXPENDITURE 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> |

⁷ \$8,200 Recreation Grant (new grant). \$1,501 JAG Grant (new grant).

⁸ \$50,000 Initial fund set up for grant (new grant).

⁹ See footnote 6.

¹⁰ See footnote 6.

| | |
|------------------------------------|--------------|
| Transient Parking | \$ 656,000 |
| Validations | \$ 240,000 |
| Miscellaneous (Meters, Violations) | \$ 288,000 |
| 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 |
| Administration (Legal, Insurance, Stipends, Etc.) | \$ 66,000 |
| TOTAL EXPENSES | \$ 1,804,000 |

Section 6

[Notwithstanding the requirements in Ordinance Nos. O-50-15, O-11-16, and O-14-17, the City of Covington operating budget for FY 2018-2019 shall not include interfund transfers as required under the Fiscal Stability Ordinance.] **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.

Joseph U Meyer
MAYOR

ATTEST:

CITY CLERK: *Margaret M. Ryan*

Passed: 3-26-19 (Second Reading)

3-12-19 (First Reading)

| | | | | | | |
|---------------------|--------|---------|-------|----------|-------|--|
| Meeting Date: | | | | | | |
| ORD.: 1ST | 2ND | | | | | |
| OR: | | | | | | |
| | Bowman | Downing | Smith | Williams | Meyer | |
| Yeas | ✓ | ✓ | ✓ | ✓ | ✓ | |
| Nays | | | | | | |
| Present, not Voting | | | | | | |