

**COMMISSIONERS' ORDINANCE NO. 0-10-20**

AN ORDINANCE AMENDING ORDINANCE O-20-19, 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, 2019, AND ENDING JUNE 30, 2020, AMONG THE VARIOUS DEPARTMENTS AND FOR THE GENERAL AND SPECIAL PURPOSES AS INDICATED IN THE "RECOMMENDED ALL FUNDS OPERATING BUDGET 2019/2020" 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 **2019-2020**" 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	\$7,781,580	=	\$7,781,580
Franchise Fees	2,340,000	=	2,340,000
Net Profit Tax	3,724,182	=	3,724,182
Payroll Taxes	27,406,240	=	27,406,240
Insurance License Fee	7,605,520	=	7,605,520
Net Court Revenue	32,240	=	32,240
Licenses, Permits, Penalty & Interest	2,052,092	=	2,052,092
Waste Fees	126,000	=	126,000
Rental Income	942,691	=	942,691
Transfer from other Funds	2,245,255	=	2,245,255
Income from other Government units	1,170,880	=	1,170,880
All other Revenues	528,320	<u>2,500,000</u>	<u>3,028,320</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<u>\$52,955,000</u>	<u>\$2,500,000-</u>	<u>\$58,455,000</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 **2019/2020**” of various departments for said year, there is hereby apportioned from said estimated revenues, the following amounts for the following purposes:

**EXPENDITURE CATEGORIES**

	<b><u>Current Budget</u></b>	<b><u>Amount of Amendment</u></b>	<b><u>Revised Budget</u></b>
City Manager - Personnel	903,615	-66,950	<b><u>\$836,665</u></b>
City Manager - Non-Personnel	821,747		<b><u>821,747</u></b>
Total	1,725,362	-66,950	<b><u>1,658,412</u></b>
City Commissioners & Mayor - Personnel	213,493	-	<b><u>213,493</u></b>
City Commissioners & Mayor – Non-Personnel	24,400	-	<b><u>24,400</u></b>
Total	237,893	-	<b><u>237,893</u></b>
Human Resources - Personnel	452,251	-	<b><u>452,251</u></b>
Human Resources - Non-Personnel	103,856	-11,000	<b><u>92,856</u></b>
Total	556,107	-11,000	<b><u>545,107</u></b>
Information & Technology – Personnel	169,790	-	<b><u>169,790</u></b>
Information & Technology – Non-Personnel	221,224	-	<b><u>221,224</u></b>
Total	391,014	-	<b><u>391,014</u></b>
Legal - Personnel	481,562	-5,000	<b><u>476,562</u></b>
Legal – Non-Personnel	118,366	-5,000	<b><u>113,366</u></b>
Total	599,928	-10,000	<b><u>589,928</u></b>
City Clerk - Personnel	109,468	-	<b><u>109,468</u></b>
City Clerk – Non-Personnel	24,400	-	<b><u>24,400</u></b>
Total	133,868	-	<b><u>133,868</u></b>
Neighborhood Services – Personnel	203,086	-	<b><u>203,086</u></b>
Neighborhood Services – Non-Personnel	250,880	-97,000	<b><u>153,880</u></b>
Total	453,966	-97,000	<b><u>356,966</u></b>
Code Enforcement – Personnel	364,212	-	<b><u>364,212</u></b>
Code Enforcement – Non-Personnel	90,490	-20,604	<b><u>69,886</u></b>
Total	454,702	-20,604	<b><u>434,098</u></b>
Solid Waste – Personnel	231,686	-	<b><u>231,686</u></b>

Solid Waste - Non-Personnel		47,825	-17,000	<u>30,825</u>
	Total	279,511	-17,000	<u>262,511</u>
Recreation – Personnel		307,578	-	<u>307,578</u>
Recreation – Non-Personnel		292,020	-121,034	<u>170,986</u>
	Total	599,598	-121,034	<u>478,564</u>
Economic Development – Personnel		630,221	-70,000	<u>560,221</u>
Economic Development – Non-Personnel		606,300	-94,000	<u>512,300</u>
	Total	1,236,521	-164,000	<u>1,072,521</u>
Public Works – Personnel		5,349,193	-31,875	<u>5,317,318</u>
Public Works – Non-Personnel		3,294,363	-373,173	<u>2,921,190</u>
	Total	8,643,556	-405,048	<u>8,238,508</u>
Finance Department – Personnel		1,303,058	-	<u>1,303,058</u>
Finance Department – Non-Personnel		647,758	-15,000	<u>632,758</u>
	Total	1,950,816	-15,000	<u>1,935,816</u>
Police Department – Personnel		14,880,702	-	<u>14,880,702</u>
Police Department – Non-Personnel		1,079,360	-150,000	<u>929,360</u>
	Total	15,960,062	-150,000	<u>15,810,062</u>
Fire Department - Personnel		14,385,398	520,318	<u>14,905,716</u>
Fire Department – Non-Personnel		829,173	-50,000	<u>779,173</u>
	Total	15,214,571	470,318	<u>15,684,889</u>
Debt Service	Total	4,063,640	322,866	<u>4,386,506</u>
Legacy Pension Contributions	Total	584,000	-	<u>584,000</u>
Interfund Transfers	Total	2,869,885	2,784,452	<u>5,654,337</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		55,955,000	2,500,000	<u>58,455,000</u>

### Section 3

That the revenue from All Other Funds as detailed in the “City of Covington, Kentucky, Recommended All Funds Budget **2019/2020**” 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><i>Current Budget</i></u>	<u><i>Amount of Amendment</i></u>	<u><i>Revised Budget</i></u>
Ambulance Fund	-1,500,000	-	<u><i>1,500,000</i></u>
Bond Fund	2,857,000	-	<u><i>2,857,000</i></u>
CCDI - Real Estate	100,000	-90,000	<u><i>10,000</i></u>
CDBG Fund	3,204,787	-	<u><i>3,204,787</i></u>
Devou Park Maintenance Fund	537,960	-	<u><i>537,960</i></u>
Devou Park Master Plan Fund	597,613	-	<u><i>597,613</i></u>
Economic Development Fund	1,010,000	-	<u><i>1,010,000</i></u>
Federal & State Grants Fund	14,065,843	-	<u><i>14,065,843</i></u>
Fleet, Equipment, Technology, Facilities Fund	2,123,413	-	<u><i>2,123,413</i></u>
Forfeiture Fund	320,500	-	<u><i>320,500</i></u>
HOME Fund	1,388,426	-	<u><i>1,388,426</i></u>
Housing Voucher Fund	6,301,719	-	<u><i>6,301,719</i></u>
Infrastructure Fund	1,425,000	-	<u><i>1,425,000</i></u>
Lead Hazard Reduction Grant	1,319,519	-	<u><i>1,319,519</i></u>
Leased Properties Fund	587,832	-	<u><i>587,832</i></u>
City Employee Pension Fund	450,800	-	<u><i>450,800</i></u>
Police & Fire Pension Fund	1,274,800	-	<u><i>1,274,800</i></u>
Police & Fire Supplemental Pay Fund	1,306,469	-	<u><i>1,306,469</i></u>
Covington Motor Vehicle Parking Authority	1,696,319	-	<u><i>1,696,219</i></u>
Self-Insured Employee Health Plan Fund	5,170,000	734,452	<u><i>5,904,452</i></u>
Self-Insured Liability Fund	796,000	-	<u><i>796,000</i></u>
TIF Fund	3,380,000	-	<u><i>3,380,000</i></u>
Waste Fund	2,790,000	-	<u><i>2,790,000</i></u>
Public Works Facility Construction Fund		75,000	<u><i>75,000</i></u>
IRS Site Construction Fund		30,000,000	<u><i>30,000,000</i></u>
<b>TOTAL ALL OTHER FUNDS REVENUE</b>	<u><i>54,204,000</i></u>	<u><i>30,719,452</i></u>	<u><i>84,923,452</i></u>

Section 4

**EXPENDITURE CATEGORIES**

	<u>Current Budget</u>	<u>Amount of Amendment</u>	<u>Revised Budget</u>
Ambulance Fund	1,500,000	:	<u>1,500,000</u>
Bond Fund	2,857,000	:	<u>2,857,000</u>
CCDI - Real Estate	100,000	-90,000	<u>10,000</u>
CDBG Fund	3,204,787	:	<u>3,204,787</u>
Devou Park Maintenance Fund	537,960	:	<u>537,960</u>
Devou Park Master Plan Fund	597,613	:	<u>597,613</u>
Economic Development Fund	1,010,000	:	<u>1,010,000</u>
Federal & State Grants Fund	14,065,843	:	<u>14,065,843</u>
Fleet, Equipment, Technology, Facilities Fund	2,123,413	:	<u>2,123,413</u>
Forfeiture Fund	320,500	:	<u>320,500</u>
HOME Fund	1,388,426	:	<u>1,388,426</u>
Housing Voucher Fund	6,301,719	:	<u>6,301,719</u>
Infrastructure Fund	1,425,000	:	<u>1,425,000</u>
Lead Hazard Reduction Grant	1,319,519	:	<u>1,319,519</u>
Leased Properties Fund	587,832	:	<u>587,832</u>
City Employee Pension Fund	450,800	:	<u>450,800</u>
Police & Fire Pension Fund	1,274,800	:	<u>1,274,800</u>
Police & Fire Supplemental Pay Fund	1,306,469	:	<u>1,306,469</u>
Covington Motor Vehicle Parking Authority	1,696,319	:	<u>1,696,319</u>
Self-Insured Employee Health Plan Fund	5,170,000	734,452	<u>5,904,452</u>
Self-Insured Liability Fund	796,000	:	<u>796,000</u>
TIF Fund	3,380,000	:	<u>3,380,000</u>
Waste Fund	2,790,000	:	<u>2,790,000</u>
Public Works Facility Construction Fund		75,000	<u>75,000</u>
IRS Site Construction		30,000,000	<u>30,000,000</u>
<b>TOTAL ALL OTHER FUNDS EXPENDITURES</b>	<del>54,204,000</del>	<u>30,719,452</u>	<u>84,923,452</u>
<b>TOTAL ALL FUNDS REVENUE</b>	<del>110,159,000</del>	<u>33,219,452</u>	<u>143,378,452</u>
<b>TOTAL ALL FUNDS EXPENDITURES</b>	<del>110,159,000</del>	<u>33,219,452</u>	<u>143,378,452</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

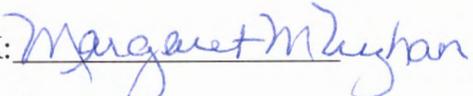
Pursuant to KRS 424.240, the City Clerk of the City of Covington, Kentucky, is authorized to publish this ordinance as a summary.

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: 6-23-20 (Second Reading)

6-09-20 (First Reading)