

COMMISSIONERS' ORDINANCE NO. 0-03-21

AN ORDINANCE AMENDING ORDINANCE O-11-20 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, 2020, AND ENDING JUNE 30, 2021, AMONG THE VARIOUS DEPARTMENTS AND FOR THE GENERAL AND SPECIAL PURPOSES AS INDICATED IN THE "RECOMMENDED ALL FUNDS OPERATING BUDGET 2020-2021" 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 **2020-2021**" 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	\$8,015,027	-	\$8,015,027
Franchise Fees	2,340,000	-	2,340,000
Net Profit Tax	3,677,630	-	3,677,630
Payroll Taxes	26,563,662	-	26,563,662
Insurance License Fee	7,510,451	-	7,510,451
Net Court Revenue	32,885	-	32,885
Licenses, Permits, Penalty & Interest	2,059,652	-	2,059,652
Waste Fees	126,000	(126,000)	-0-
Rental Income	307,840	-	307,840
Transfer from other Funds	2,852,294	-	2,852,294
Income from other Government units	1,859,200	1,564,937	3,424,137
All other Revenues	627,291	-	627,291
 TOTAL GENERAL FUND REVENUES	 \$55,971,932	 1,438,937	 \$57,410,869
GENERAL FUND RESERVES UTILIZED	\$1,730,369	481,063	2,211,432
TOTAL GENERAL FUND AND GENERAL FUND RESERVES UTILIZED	\$57,702,301	1,920,000	\$59,622,301

Section 2

For the purpose of meeting the estimated General Fund expenditures as detailed in the “City of Covington, Kentucky, Recommended All Funds Budget **2020-2021**” 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	\$964,932		\$964,932
City Manager - Non-Personnel	576,045	75,000	651,045
Total	1,540,977	75,000	1,615,977
City Commissioners & Mayor - Personnel	223,812	-	223,812
City Commissioners & Mayor – Non-Personnel	29,050	-	29,050
Total	252,862	-	252,862
Human Resources - Personnel	463,632	-	463,632
Human Resources - Non-Personnel	88,980	-	88,980
Total	552,612	-	552,612
Information & Technology – Personnel	178,094	-	178,094
Information & Technology – Non-Personnel	305,322	-	305,322
Total	483,416	-	483,416
Legal - Personnel	505,528	-	505,528
Legal – Non-Personnel	107,389	-	107,389
Total	612,917	-	612,917
City Clerk - Personnel	185,769	-	185,769
City Clerk – Non-Personnel	16,345	-	16,345
Total	202,114	-	202,114
Neighborhood Services – Personnel	223,238	-	223,238
Neighborhood Services – Non-Personnel	239,792	-	239,792
Total	463,030	-	463,030
Code Enforcement – Personnel	419,025	-	419,025
Code Enforcement – Non-Personnel	77,863	-	77,863
Total	496,888	-	496,888

Solid Waste—Personnel			
Solid Waste—Non-Personnel			
	Total		
Recreation – Personnel	327,214	-	327,214
Recreation – Non-Personnel	290,070	-	290,070
	Total	-	617,284
Economic Development – Personnel	698,074	1.00	698,075
Economic Development – Non-Personnel	506,800	-	506,800
	Total	1.00	1,204,875
Public Works – Personnel	5,466,501	-	5,466,501
Public Works – Non-Personnel	3,294,363	200,000	3,494,363
	Total	200,000	8,960,864
Finance Department – Personnel	1,383,761	-	1,383,761
Finance Department – Non-Personnel	655,285	-	655,285
	Total	-	2,039,046
Police Department – Personnel	15,466,914	-	15,466,914
Police Department – Non-Personnel	1,190,647	-	1,190,647
	Total	-	16,657,561
Fire Department - Personnel	15,014,876	554,000	15,568,876
Fire Department – Non-Personnel	895,398	-	895,398
	Total	554,000	16,464,274
Debt Service	Total	-	4,325,202
Legacy Pension Contributions	Total	-	584,000
Interfund Transfers	Total	1,091,000	4,089,379
TOTAL GENERAL FUND EXPENDITURES	\$57,702,301	1,920,000	\$59,622,301

Section 3

That the revenue from All Other Funds as detailed in the “City of Covington, Kentucky, Recommended All Funds Budget **2020-2021**” 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	1,500,000	-	1,500,000
Bond Fund	2,385,973	-	2,385,973
CDBG Fund	3,869,714	-	3,869,714
Devou Park Maintenance Fund	549,725	-	549,725
Devou Park Master Plan Fund	700,669	-	700,669
Economic Development Fund	1,051,000	-	1,051,000
Federal & State Grants Fund	12,050,070	81,593	12,131,663
Fleet, Equipment, Technology, Facilities Fund	1,965,239	566,306	2,531,545
Forfeiture Fund	425,000	-	425,000
HOME Fund	1,479,598	-	1,479,598
Housing Voucher Fund	6,675,656	-	6,675,656
Infrastructure Fund	1,300,000	1,537,297	2,837,297
Lead Hazard Reduction Grant	1,319,519	-	1,319,519
Leased Properties Fund	887,832	-	887,832
City Employee Pension Fund	412,000	-	412,000
Police & Fire Pension Fund	1,240,000	-	1,240,000
Police & Fire Supplemental Pay Fund	1,317,635	-	1,317,635
Covington Motor Vehicle Parking Authority	1,479,312	-	1,479,312
Stormwater Management	0	750,000	750,000
Self-Insured Employee Health Plan Fund	5,250,000	-	5,250,000
Self-Insured Liability Fund	949,300	-	949,300
TIF Fund	3,906,627	1,050,000	4,956,627
Waste Fund	2,728,000	151,000	2,879,000
Public Works Facility Construction Fund	8,000,000	-	8,000,000
IRS Site Construction Fund	30,000,000	-	30,000,000
TOTAL ALL OTHER FUNDS REVENUE	\$91,442,869	4,136,196	95,579,065

Section 4

EXPENDITURE CATEGORIES

	<u>Current Budget</u>	<u>Amount of Amendment</u>	<u>Revised Budget</u>
Ambulance Fund	1,500,000	-	1,500,000
Bond Fund	2,385,973	-	2,385,973
CDBG Fund	3,869,714	-	3,869,714
Devou Park Maintenance Fund	549,725	-	549,725
Devou Park Master Plan Fund	700,669	-	700,669
Economic Development Fund	1,051,000	-	1,051,000
Federal & State Grants Fund	12,050,070	81,593	12,131,663
Fleet, Equipment, Technology, Facilities Fund	1,965,239	566,306	2,531,545
Forfeiture Fund	425,000	-	425,000
HOME Fund	1,479,598	-	1,479,598
Housing Voucher Fund	6,675,656	-	6,675,656
Infrastructure Fund	1,300,000	1,537,297	2,837,297
Lead Hazard Reduction Grant	1,319,519	-	1,319,519
Leased Properties Fund	887,832	-	887,832
City Employee Pension Fund	412,000	-	412,000
Police & Fire Pension Fund	1,240,000	-	1,240,000
Police & Fire Supplemental Pay Fund	1,317,635	-	1,317,635
Covington Motor Vehicle Parking Authority	1,479,312	-	1,479,312
Storm Water Management	-0-	750,000	750,000
Self-Insured Employee Health Plan Fund	5,250,000	-	5,250,000
Self-Insured Liability Fund	949,300	-	949,300
TIF Fund	3,906,627	1,050,000	4,956,627
Waste Fund	2,728,000	151,000	2,879,000
Public Works Facility Construction Fund	8,000,000	-	8,000,000
IRS Site Construction	30,000,000	-	30,000,000
TOTAL ALL OTHER FUNDS EXPENDITURES	\$91,442,869	4,136,196	95,579,065
TOTAL ALL FUNDS REVENUE	\$149,145,170	6,056,196	155,201,366

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 2021 PROPOSED BUDGET**

REVENUE

Monthly Parking	\$ 437,892
Transient Parking	\$ 142,090
Validations	\$ 133,847
<u>Miscellaneous (Meters, Violations)</u>	<u>\$ 765,483</u>
TOTAL REVENUE	\$ 1,479,312

EXPENSES

ABM (Management Contract)	\$ 502,719
Debt Service	\$ 497,682
RiverCenter Garage	\$ 207,784
Midtown Garage	\$ 71,860
City Center Garage	\$ 1,850
Capital Maintenance & Repairs	\$ 91,000
<u>Administration (Legal, Insurance, Stipends, Etc.)</u>	<u>\$ 106,417</u>
TOTAL EXPENSES	\$ 1,479,312

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

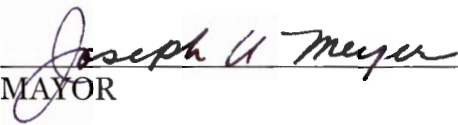
The City of Covington capital budget resources and expenditure categories are described in Attachment B.

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: 3-9-21 (Second Reading)

2-23-21 (First Reading)