

COMMISSIONERS' ORDINANCE NO. O-xx-2026

AN ORDINANCE APPROPRIATING AND APPORTIONING THE ANTICIPATED GENERAL FUND REVENUE AND THE ANTICIPATED REVENUE OF ALL OTHER FUNDS OF THE CITY OF COVINGTON, KENTUCKY, FOR THE FISCAL YEAR BEGINNING ON JULY 1, 2026 AND ENDING JUNE 30, 2027, AMONG THE VARIOUS DEPARTMENTS AND FOR THE GENERAL AND SPECIAL PURPOSES AS INDICATED IN THE "RECOMMENDED ALL FUNDS OPERATING BUDGET 2026/2027" 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 2026-2027" 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	FY27 Proposed
Real Property Taxes	9,369,200
Personal Property Taxes	616,498
Franchise Fees	3,060,000
Insurance License Fee	13,355,790
Payroll Taxes	32,350,000
Net Profits Taxes	5,866,671
Licenses & Permits	458,100
Charges for Services	392,817
Intergovernmental	1,351,920
Fines & Forfeitures	850,250
Investment Earning & Interest	2,001,000
All Other Revenues	1,140,400
Transfer from other Funds	10,693,884
TOTAL GENERAL FUND REVENUES	\$81,506,530
GENERAL FUND RESERVES UTILIZED	3,365,088
TOTAL GENERAL FUND REVENUE/ RESERVES UTILIZED	\$84,871,618

Section 2

For the purpose of meeting the estimated General Fund expenditures as detailed in the “City of Covington, Kentucky, Recommended All Funds Budget 2026/2027” of various departments for said year, there is hereby apportioned from said estimated revenues, the following amounts for the following purposes:

EXPENDITURE CATEGORIES	FY26 Budget	FY27 Proposed	
Administration – Personnel	\$1,272,631	\$1,164,351	
Administration – Non-Personnel	<u>765,388</u>	<u>521,588</u>	
Total	2,038,019	1,685,939	
People & Technology – Personnel	\$968,526	\$1,401,134	
People & Technology – Non-Personnel	<u>940,347</u>	<u>1,207,390</u>	
Total	1,908,873	2,608,524	
External Affairs – Personnel	\$0	\$518,042	
External Affairs – Non-Personnel	<u>0</u>	<u>193,050</u>	
Total	0	711,092	
Legal – Personnel	\$659,347	\$893,636	
Legal – Non-Personnel	<u>161,048</u>	<u>117,088</u>	
Total	820,395	1,010,724	
Community Development – Personnel	\$1,925,952	\$2,896,318	
Community Development – Non-Personnel	<u>1,032,610</u>	<u>1,310,619</u>	
Total	2,958,562	4,206,937	
Public Works – Personnel	\$6,208,284	\$7,003,874	
Public Works – Non-Personnel	<u>4,031,776</u>	<u>4,580,680</u>	
Total	10,240,060	11,584,554	
Finance Department – Personnel	\$1,958,290	\$2,153,100	
Finance Department – Non-Personnel	<u>718,132</u>	<u>724,352</u>	
Total	2,676,422	2,877,452	
Police Department – Personnel	\$19,951,073	\$21,792,730	
Police Department – Non-Personnel	<u>1,464,240</u>	<u>1,815,021</u>	
Total	21,415,313	23,607,751	
Fire Department – Personnel	\$20,098,770	\$20,588,050	
Fire Department – Non-Personnel	<u>1,290,930</u>	<u>1,644,408</u>	
Total	21,389,700	22,232,458	
Debt Service	Total	\$4,063,614	\$3,838,044
Legacy Pension Contributions	Total	\$700,000	\$602,578
Interfund Transfers	Total	5,209,819.00	9,604,741.00
TOTAL GENERAL FUND EXPENDITURES	\$73,420,777	\$84,570,795	

Section 3

That the revenue from All Other Funds as detailed in the “City of Covington, Kentucky, Recommended All Funds Budget 2026/2027” 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	FY27 Proposed
Federal & State Grants Fund	24,976,163
CDBG Fund	3,031,911
City Hall Operations Fund	18,000,000
HOME-ARP Program	1,789,364
HOME Fund	3,325,272
Leased Properties Fund	314,300
National Opioid Settlement	630,000
Forfeiture Fund	218,644
Infrastructure Fund	3,200,000
American Rescue Plan Act – ARPA Fund	5,200,000
Economic Development Fund	1,700,000
TIF Fund	7,476,090
Fleet, Equipment, Technology, Facilities Fund	4,067,859
Waste Fund	3,284,884
Ambulance Fund	\$2,900,000
Self-Insured Liability Fund	1,325,000
Debt Obligation Fund	14,764,871
Self-Insured Employee Health Plan Fund	9,291,400
Devou Park Trust	252,950
IRS Site Construction Fund	53,968,000
Stormwater Management Fund	1,330,000
Devou Park Capital Improvement	431,175
Police & Fire Supplemental Pay Fund	1,070,780
City Employee Pension Fund	500,000
Police & Fire Pension Fund	1,220,000
TOTAL ALL OTHER FUNDS REVENUE	\$164,268,663

Section 4

EXPENDITURE CATEGORIES	FY27 Proposed
Federal & State Grants Fund	24,976,163
CDBG Fund	3,031,911
City Hall Operations Fund	18,000,000
HOME-ARP Program	1,789,364
HOME Fund	3,325,272
Leased Properties Fund	314,300
National Opioid Settlement	630,000
Forfeiture Fund	218,644
Infrastructure Fund	3,200,000
American Rescue Plan Act – ARPA Fund	5,200,000
Economic Development Fund	1,700,000
TIF Fund	7,476,090
Fleet, Equipment, Technology, Facilities Fund	4,037,140
Waste Fund	3,284,884
Ambulance Fund	\$2,900,000
Self-Insured Liability Fund	1,325,000
Debt Obligation Fund	14,764,871
Self-Insured Employee Health Plan Fund	9,291,400
Devou Park Trust	252,950
IRS Site Construction Fund	53,968,000
Stormwater Management Fund	1,330,000
Devou Park Capital Improvement	431,175
Police & Fire Supplemental Pay Fund	1,070,780
City Employee Pension Fund	500,000
Police & Fire Pension Fund	1,220,000
TOTAL ALL OTHER FUNDS EXPENDITURES	\$164,237,944

Section 5

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

Section 6

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

MAYOR

ATTEST:

CITY CLERK: _____

Passed: _____ (Second Reading)

_____ (First Reading)