ORDINANCE # 2019-20
INTRODUCED BY McMath
DATE INTRODUCED 9/17/19
ITEM NUMBER 2019-09-03
PUBLIC HEARING 11/5/19
ADOPTED/TABLED 11/5/19
EFFECTIVE 1/1/20
BOOK # PAGE #
RECORDATION #
AMENDED BY ORDINANCE #
DATE AMENDED

ADOPTION INTRODUCTION

AMENDED

CITY OF COVINGTON
STATE OF LOUISIANA

ORDINANCE NUMBER 2019-20

AN ORDINANCE OF THE CITY OF COVINGTON ADOPTING THE 2020 OPERATING BUDGET AND THE FIVE YEAR CAPITAL OUTLAY BUDGET FOR THE YEARS 2020-2024 FOR THE CITY OF COVINGTON

WHEREAS, the City of Covington has prepared, in compliance with statutory law and the Covington Home Rule Charter, the Operating Budget for the year 2020 accounting for the expenditures of all reasonably anticipated revenues and providing for the payment of all statutory and necessary charges, time contract payments, and other reasonable expenditures for this municipality and incorporating all other requirements, including the Five Year Capital Improvement Program and Budget as set forth in Section 5-05 of the Covington Home Rule Charter; and

WHEREAS, it is now timely to adopt said Operating Budget and Five Year Capital Improvement Program and Budget, all as set forth in the exhibit attached hereto and made a part hereof, prior to the onset of the year 2020 and not later than the second to last regular meeting of the fiscal year; and

WHEREAS, all preliminary requirements for the adoption of the Operating Budget and Five Year Capital Improvement Program and Budget particularly including all those public hearings required prior to the adoption of the Operating Budget and Capital Improvement Program and Budget have been complied with; and

WHEREAS, said ordinance having been introduced by the Administration of the City of Covington on the 17th day of September, 2019, notice of public hearings having been published, said public hearings having been held, title having been read and the ordinance considered.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Covington, in regular session convened that this 2020 Operating Budget and Five Year Capital Improvement Program and Budget shall become effective on January 1, 2020.

BE IT FURTHER ORDAINED that if any provision of this ordinance shall be held to be invalid, such invalidity shall not affect other provisions herein which can be given effect without the invalid provision and to this end the provisions of this ordinance are hereby declared to be severable.

WHEREUPON, this ordinance having been submitted in writing, having been read by title and adopted at a public meeting of the City Council of the City of Covington, State of Louisiana, was then submitted to an official vote as a whole, the vote thereon being as follows:

MOVED FOR ADOPTION, as amended in the printout dated November 5, 2019, by Rolling, seconded by Ludwig.

YEAS: 6 **ABSENT:** 1 (Roberts)

NAYS: 0 **ABSTAIN:** 0

PASSED AND ADOPTED this 5th day of November, 2019.

PATRICK McMATH
COUNCIL PRESIDENT

Bonnie D. Champagne
BONNIE D. CHAMPAGNE
COUNCIL CLERK

Presented to the Mayor this 6th day of November, 2019, at 12:00 o'clock P.M.

Bonnie D. Champagne
BONNIE D. CHAMPAGNE
COUNCIL CLERK

Approved ✓ or Vetoed ___ by the Mayor on this 8th day of November, 2019.

MARK R. JOHNSON
MAYOR

Received from the Mayor on the 6th day of November, 2019, at 3:40 o'clock P.M.

BONNIE D. CHAMPAGNE
COUNCIL CLERK

November 5, 2019

2020 POST PROPOSED BUDGET CHANGE LIST

CHANGE TO:			DIFFERENCE
$ 7,500.00	01110030 441510	CEA W/ CBA for Block Parties	+$ 7,500.00
$150,000.00	22150400 466505	Engineering & verification of conflicts for Hwy 190 Bypass	+$150,000.00
$ 8,000.00	01130200 463500	PD flagpole relocation project	+$ 8,000.00
$625,000.00	01110030 410110	Adjustment due to change in Finance Director & other administrative changes	-$ 6,300.00
$170,000.00	01110030 420400	Retirement for above	-$ 5,200.00
$128,000.00	01110035 410110	Adjustment due to change in City Engineer	-$ 7,200.00
$ 10,300.00	01110035 420100	Health insurance for above	-$ 12,700.00
$ 35,000.00	01110035 420400	Retirement for above	-$ 2,600.00
$ 68,000.00	01110041 410110	Adjustment from PT to FT Code Enforcement Officer	+$ 44,640.00
$ 10,300.00	01110041 420100	Health insurance for above	+$ 10,300.00
$ 300.00	01110041 420200	Life insurance for above	+$ 160.00
$ 700.00	01110041 420300	Long term disability insurance for above	+$ 470.00
$ 18,700.00	01110041 420400	Retirement for above	+$ 12,200.00
$ 0.00	01110041 420500	FICA for above	-$ 1,450.00
$ 1,000.00	01110041 420600	Medicare for above	+$ 320.00
$ 1,800.00	01110041 420700	Workers Comp Insurance for above	+$ 850.00
$ 200.00	01110041 420800	Unemployment for above	+$ 106.00
$496,312.00	40000009-396062	Transfer in ad valorem	-$ 13,062.00
		TOTAL IN OVERALL CHANGE TO THE BUDGET	+$186,034.00

$158,000.00 in Capital
$ 41,096.00 in Operating
$ 13,062.00 Transfer in

$ 75,149.43	01000009-492525	T/O to Grant Fund –Louisiana Rec Trails-Pending	+$ 57,649.43
$ 100,000	25000038-330050	Grant revenue for Louisiana Rec Trail -pending	-$ 100,000.00
$ 157,649.43	25150400-466505	Prof. Service for Louisiana Rec trail-pending	+$157,649.00
$ 325,149.43	25000009-391001	T/I to Grant Fund for Louisiana Rec. trails-pending	- $ 57,649.00
$ 316,649.43	2500009-391001	T/I to Grant Fund for Adventure Course- denied	+$8,500.00
$515,000	25110110-464005	land Improvement for Adventure Course- denied	-$8,500.00
$66,649.43	01000009-492525	T/O to Grant for Adventure Course-denied	-$8,500.00
$430,000	25000038-330050	Grant Revenue for Safe Routes to School- Pending	-$330,000
$430,000	25150400-467001	Streets- Sidewalks	+$330,000
$318,649.43	25000009-391001	T/I to Grant Fund- DAF Grant	-$2,200.00
$ 68,649.43	01000009-492525	T/O to Grant Fund- DAF Grant	+$2,200.00
$1,837.00	25000029-330050	Grant Revenue- DAF Grant	-$1,837.00
$4,037.00	25160102-440520	Advertising Promotional- DAF Grant	+$4,037.00
$2,472,095.01	01000001-310100	Adv. Revenue –updated assessed value	+$9,464.00
$494,419.00	40000009-396062	Transfer in Adv- updated assessed value	+$1,893.00
$2,472,095.01	62000000-491001	Transfer out to general Fund	+$9,464.00
$494,419.00	62000000-494040	transfer Out to GOB	+$1,893.00
$2,983,014.01	62000000-310100	Advalorem –Updated assessed value	+11,358.00

$ 318,849.53	Transfer in to grants
$ 68,649.43	Transfer out to grants
$ 491,686	Grant Expense if awarded
$ 9,464.00	Advalorem revenue
$ 1,893.00	Transfer in For Advalorem
$9,464.00	Transfer out to General Fund
$1,893.00	Transfer out to GOB
$11,358.00	Advalorem

City of Covington

Summary of 2020 Adopted Budget Expenditures

	2020 Operating Expenditures	2020 Capital Expenditures	2020 Debt Service	2020 Total Budget By Fund
General Fund	$ 13,798,481	$ 2,801,310		$ 16,599,791
GMA Sales Tax Fund		$ 1,580,000		$ 1,580,000
Grant Fund		$ 1,002,649		$ 1,002,649
Drug Forfeiture Fund				$ -
Tree Mitigation Fund				$ -
General Oblig Bond	$ 400		$ 512,444	$ 512,844
1990 ST Bond Fund			$ 328,376	$ 328,376
Utility Fund	$ 4,712,715	$ 2,623,760		$ 7,336,475
TOTAL	**$18,511,596**	**$8,007,719**	**$840,820**	**$ 27,360,135**

CITY OF COVINGTON

2020 BUDGET SUMMARY ALL FUNDS REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	GOVERNMENTAL FUNDS						ENTERPRISE FUND	COMBINED BUDGET
		Special Revenue Funds						
	General Fund	1957 Sales Tax Fund	1982 Sales Tax Fund	A3 Sales Tax Fund	Non-Major Governmental Funds	Total Governmental Funds	Utility Fund	Total Combined Budget
REVENUES								
Taxes								
Sales Tax		4,822,772	4,822,772	3,098,162		**12,743,706**		**12,743,706**
Property Tax	2,472,096				483,250	**2,955,346**		**2,955,346**
Franchise Tax	790,000					**790,000**		**790,000**
Licenses and permits	1,362,500					**1,362,500**		**1,362,500**
Other Revenues	166,500					**166,500**		**166,500**
Fines and forfeitures	63,500				5,000	**68,500**		**68,500**
Charges for Services	152,200				100,000	**252,200**	4,326,100	**4,578,300**
Intergovermental revenues	202,100					**202,100**		**202,100**
Interest and penalties	205,000	25,000	25,000	101,000	13,750	**369,750**	170,000	**539,750**
State and federal grants					256,000	**256,000**	-	-
Total Revenues	5,413,896	4,847,772	4,847,772	3,199,162	858,000	**19,166,602**	4,496,100	**23,406,702**
EXPENDITURES								
Operating								
General government	3,674,913				400	**3,675,313**		**3,675,313**
Public safety - Police	4,554,989					**4,554,989**		**4,554,989**
Public safety - Fire	2,216,884					**2,216,884**		**2,216,884**
Public works	2,470,150					**2,470,150**	4,712,715	**7,182,865**
Culture and recreation	881,545					**881,545**		**881,545**
Total Operating Expenditures	13,798,481	-	-	-	400	**13,798,881**	4,712,715	**18,511,596**
Capital Outlay	2,801,310			1,580,000	523,500	**4,904,810**	2,623,760	**7,528,570**
Debt Service						-		-
Principal					774,000	**774,000**		**774,000**
Interest					66,820	**66,820**		**66,820**
Total Expenditures	16,599,791	-	-	1,580,000	1,364,720	19,544,511	7,336,475	**26,880,986**
Excess (Dificiency) of Revenues Over Expenditures	(11,185,895)	4,847,772	4,847,772	1,619,162	(506,720)	**(377,909)**	(2,840,375)	**(3,218,284)**
OTHER FINANCING SOURCES (USES)								
Transfers in from Sales Tax	10,955,747				325,795	**11,281,542**		**11,281,542**
Transfer in from General Fund					267,500	**267,500**	2,000,000	**2,267,500**
Transfer out to Grant Fund	(68,649)							
Transfer out to 1990 S/T Bond Fund			(325,795)			**(325,795)**		**(325,795)**
Transfer out to Utility Fund	(2,000,000)					**(2,000,000)**		**(2,000,000)**
Transfers out to General Fund		(4,847,772)	(4,521,977)	(1,605,598)		**(10,975,347)**	-	**(10,975,347)**
Total Other Financing Sources (Uses)	8,887,098	(4,847,772)	(4,847,772)	(1,605,598)	593,295	**(1,752,100)**	2,000,000	**247,900**
Changes in Fund Balance	(2,298,797)	-	-	13,564	86,575	**(2,198,658)**	(840,375)	**(3,039,033)**
Projected Fund Balance EOY 2019	7,630,514	-	-	1,631,004	1,498,272	**10,759,790**	1,766,198	**12,525,988**
Est Fund Balance, End of Year 2020	5,331,717	-	-	1,644,568	1,584,847	**8,561,132**	925,823	**9,486,955**