

RESOLUTION NO. R27-18

A RESOLUTION APPROVING THE ALTERNATIVE TAX DOCUMENT

WHEREAS, the Council for the Village of Covington, as the taxing authority for the Village, elected to refrain from adopting a tax budget for the fiscal year 2019 and, in the alternative, elected to submit to the Budget Commission the information and documents which it has indicated will be necessary in the absence of the adoption of a tax budget;

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF COVINGTON, STATE OF OHIO:

SECTION 1: the Village of Covington's council has reviewed and approves the alternative tax budget documents prepared by the fiscal officer and authorizes the filing of said documents with the Miami County Budget Commission; and

SECTION 2: this resolution shall take effect at the earliest time provided by law.

Adopted this 18th day of June, 2018.



Edward L. McCord, Mayor



R. Scott Tobias, President Pro Tempore of Council



Brenda Carroll, Clerk/Fiscal Officer

Revised 6-18-2018 mlb

general

Fire/EMS

street

state hwy

debt service

capital

water

sewer

trash

total

No longer used

2018 Year-end fund balance	\$	278,846	\$	732	\$	23,515	\$	33,757	\$	8,408	\$	1,699	\$	285,685	\$	78,064	\$	45,351	\$	756,057
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2019 ESTIMATED INCOME

INCOME TAX (80% GEN, 20% STREET)	\$	650,000		\$	160,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	810,000		
PROPERTY TAX	\$	269,557	\$	100,653	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	370,210	
UTILITY COLLECTIONS	\$	-		\$	-	\$	-	\$	-	\$	-	\$	750,000	\$	395,000	\$	245,000	\$	245,000	\$	1,390,000		
ALL OTHER INCOME	\$	151,024		\$	167,400	\$	9,000		\$	33,000	\$	-		\$	260,000		\$	260,000		\$	620,424		
GRANTS - Loans	\$	-		\$	-	\$	-	\$	-		\$	-		\$	-		\$	-		\$	-		
TOTAL INCOME BEFORE TRANSFERS/BONDS	\$	1,070,581	\$	100,653	\$	327,400	\$	9,000	\$	-	\$	33,000	\$	750,000	\$	395,000	\$	505,000	\$	505,000	\$	3,190,634	
transfer in from other fund-Streets/General	\$	-		\$	9,000	\$	-				\$	-	\$	-	\$	-	\$	-	\$	-	\$	9,000	
transfer in from other fund-Debt Service/sewer										\$	31,000										\$	31,000	
LOAN / GRANT PROCEEDS (Sewer Plant)	\$	-		\$	-	\$	-	\$	-		\$	-	\$	-	\$	150,000	\$	-	\$	-	\$	150,000	
TOTAL INCOME	\$	1,070,581	\$	100,653	\$	336,400	\$	9,000	\$	-	\$	64,000	\$	750,000	\$	545,000	\$	505,000	\$	505,000	\$	3,380,634	
2019-ESTIMATED EXP																							
PUBLIC SAFETY - POLICE	\$	(487,951)		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(487,951)
PUBLIC SAFETY - FIRE/EMS	\$	(145,000)	\$	(95,000)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(240,000)	
O&M / CAPITAL	\$	(350,100)	\$	(1,000)	\$	(218,900)	\$	(9,000)	\$	-	\$	(65,000)	\$	(536,017)	\$	(554,700)	\$	(508,700)	\$	(508,700)	\$	(2,243,417)	
DEBT SERVICE				\$	(134,000)	\$	-					\$	(241,000)	\$	(61,000)	\$	(38,000)	\$	(38,000)	\$	(474,000)		
Advance to Sewer fund																					\$	-	
Permanent trans to street fund	\$	(9,000)																			\$	(9,000)	
Permanent trans to capital fund	\$	(31,000)		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(31,000)
TOTAL EXPENSES-	\$	(1,023,050)	\$	(96,000)	\$	(352,900)	\$	(9,000)	\$	-	\$	(65,000)	\$	(777,017)	\$	(615,700)	\$	(546,700)	\$	(546,700)	\$	(3,485,367)	
2019 FUND NET INCOME	\$	47,530	\$	4,653	\$	(16,500)	\$	-	\$	-	\$	(1,000)	\$	(27,017)	\$	(70,700)	\$	(41,700)	\$	(41,700)	\$	(104,733)	
2019 ESTIMATED ENDING FUND BALANCE	\$	326,376	\$	5,385	\$	7,015	\$	33,757	\$	8,408	\$	699	\$	258,668	\$	7,364	\$	3,651	\$	3,651	\$	651,324	

2019 proposed revenue tax budget - VILLAGE OF COVINGTON

Account	Description	2018 Budget	Proposed 2019 Budget	YTD Rec	Unc Bal	%Remain	%Collected
10.000.4110	GENERAL PROPERTY TAX - INSIDE	116,563.66	116,563.66	68,881.13	47,682.53	40.91%	59.09%
10.000.4115	GENERAL PROPERTY TAX - VOTED	152,993.13	152,993.13	80,116.37	72,876.76	47.63%	52.37%
10.000.4130	MUNICIPAL INCOME TAX-80%	650,000.00	650,000.00	328,553.06	321,446.94	49.45%	50.55%
10.000.4211	LOCAL GOVERNMENT	62,000.00	62,000.00	26,102.68	35,897.32	57.90%	42.10%
10.000.4222	CIGARETTE TAX	200.00	200.00	0.00	200.00	100.00%	0.00%
10.000.4224	LIQUOR PERMIT TAX	4,000.00	4,000.00	0.00	4,000.00	100.00%	0.00%
10.000.4505	POLICE OTHER	5,500.00	5,500.00	71.00	5,429.00	98.71%	1.29%
10.000.4601	POLICE COURT FINES	3,000.00	3,000.00	1,438.00	1,562.00	52.07%	47.93%
10.000.4603	POLICE CONTRACT SERVICES REVENUE	36,500.00	43,500.00	9,125.00	27,375.00	75.00%	25.00%
10.000.4610	ZONING PERMIT FEES	3,000.00	3,000.00	1,671.50	1,328.50	44.28%	55.72%
10.000.4612	MISC	0.00	0.00	70.77	(70.77)	0.00%	0.00%
10.000.4620	FINANCING ORIGATION REVENUE	38,000.00	0.00	0.00	38,000.00	100.00%	0.00%
10.000.4625	CABLE FRANCHISE FEE	16,500.00	16,500.00	9,082.48	7,417.52	44.95%	55.05%
10.000.4690	PARK SHELTER HOUSE RENT	700.00	700.00	240.00	460.00	65.71%	34.29%
10.000.4695	PARK NATUREWORKS GRANT	27,754.00	0.00	0.00	27,754.00	100.00%	0.00%
10.000.4701	INTEREST	135.00	135.00	74.88	60.12	44.53%	55.47%
10.000.4790	PROPERTY RENTAL REVENUE	0.00	0.00	1,540.00	(1,540.00)	0.00%	0.00%
10.000.4820	CONTRIBUTIONS & DONATIONS	45,000.00	0.00	38,043.00	6,957.00	15.46%	84.54%
10.000.5219	RETIREMENT CONTRIBUTIONS-POLICE PENSION	12,488.96	12,488.96	6,001.68	6,487.28	51.94%	48.06%
Fund: 10	GENERAL	1,174,334.75	1,070,580.75	571,011.55	603,323.20	51.38%	48.62%
15.000.4115	FIRE/EMS PROPERTY TAX - VOTED	100,653.40	100,653.40	52,708.73	47,944.67	47.63%	52.37%
Fund: 15	FIRE & EMS	100,653.40	100,653.40	52,708.73	47,944.67	47.63%	52.37%
20.000.4140	MUNICIPAL INCOME TAX - STREET	160,000.00	160,000.00	82,138.32	77,861.68	48.66%	51.34%
20.000.4225	STREET - GASOLINE TAX	55,000.00	55,000.00	37,142.09	17,857.91	32.47%	67.53%
20.000.4226	STREET - LICENSE MOTOR TAX 92.5%	65,000.00	65,000.00	9,323.23	55,676.77	85.66%	14.34%
20.000.4290	OTHER STATE SHARED TAXES	0.00	0.00	0.00	0.00	0.00%	0.00%
20.000.4291	PERMISSIVE TAX REVENUE	0.00	0.00	2,891.72	(2,891.72)	0.00%	0.00%
20.000.4320	GRASS MOWING ASSESSMENT	400.00	400.00	1,000.63	(600.63)	(150.16%)	250.16%
20.000.4360	STREET LIGHTING ASSESSMENT	47,000.00	47,000.00	33,618.37	13,381.63	28.47%	71.53%
20.000.4365	FINANCING ORIGATION REVENUE	65,000.00	0.00	0.00	65,000.00	100.00%	0.00%
20.000.4612	MISC REVENUE STREETS	0.00	0.00	0.00	0.00	0.00%	0.00%
20.000.4931	TRANSFER IN	195,000.00	9,000.00	100,000.00	95,000.00	48.72%	51.28%
Fund: 20	STREETS	587,400.00	336,400.00	266,114.36	321,285.64	54.70%	45.30%
22.000.4225	STATE - GASOLINE & MOTOR TAX-7.5%	9,000.00	9,000.00	4,729.75	4,270.25	47.45%	52.55%
Fund: 22	STATE HIGHWAY	9,000.00	9,000.00	4,729.75	4,270.25	47.45%	52.55%

Revised 6-18-2018 mlb

general

Fire/EMS

street

state hywy

debt service
No longer used

capital

water

sewer

trash

total

2018 Year-end fund balance	\$ 278,846	\$ 732	\$ 23,515	\$ 33,757	\$ 8,408	\$ 1,699	\$ 285,685	\$ 78,064	\$ 45,351	\$ 756,057
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2019 ESTIMATED INCOME

INCOME TAX (80% GEN, 20% STREET)	\$ 650,000		\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 810,000
PROPERTY TAX	\$ 269,557	\$ 100,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 370,210
UTILITY COLLECTIONS	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 395,000	\$ 245,000	\$ 1,390,000
ALL OTHER INCOME	\$ 151,024		\$ 167,400	\$ 9,000		\$ 33,000	\$ -		\$ 260,000	\$ 620,424
GRANTS - Loans	\$ -		\$ -	\$ -	\$ -		\$ -		\$ -	\$ -
TOTAL INCOME BEFORE TRANSFERS/BONDS	\$ 1,070,581	\$ 100,653	\$ 327,400	\$ 9,000	\$ -	\$ 33,000	\$ 750,000	\$ 395,000	\$ 505,000	\$ 3,190,634
transfer in from other fund-Streets/General	\$ -		\$ 9,000	\$ -			\$ -	\$ -	\$ -	\$ 9,000
transfer in from other fund-Debt Service/sewer						\$ 31,000				\$ 31,000
LOAN / GRANT PROCEEDS (Sewer Plant)	\$ -		\$ -	\$ -	\$ -		\$ -	\$ 150,000	\$ -	\$ 150,000
TOTAL INCOME	\$ 1,070,581	\$ 100,653	\$ 336,400	\$ 9,000	\$ -	\$ 64,000	\$ 750,000	\$ 545,000	\$ 505,000	\$ 3,380,634
2019-ESTIMATED EXP										
PUBLIC SAFETY - POLICE	\$ (487,951)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (487,951)
PUBLIC SAFETY - FIRE/EMS	\$ (145,000)	\$ (95,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (240,000)
O&M / CAPITAL	\$ (350,100)	\$ (1,000)	\$ (218,900)	\$ (9,000)	\$ -	\$ (65,000)	\$ (536,017)	\$ (554,700)	\$ (508,700)	\$ (2,243,417)
DEBT SERVICE			\$ (134,000)	\$ -			\$ (241,000)	\$ (61,000)	\$ (38,000)	\$ (474,000)
Advance to Sewer fund										\$ -
Permanent trans to street fund	\$ (9,000)									\$ (9,000)
Permanent trans to capital fund	\$ (31,000)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,000)
TOTAL EXPENSES-	\$ (1,023,050)	\$ (96,000)	\$ (352,900)	\$ (9,000)	\$ -	\$ (65,000)	\$ (777,017)	\$ (615,700)	\$ (546,700)	\$ (3,485,367)
2019 FUND NET INCOME	\$ 47,530	\$ 4,653	\$ (16,500)	\$ -	\$ -	\$ (1,000)	\$ (27,017)	\$ (70,700)	\$ (41,700)	\$ (104,733)
2019 ESTIMATED ENDING FUND BALANCE	\$ 326,376	\$ 5,385	\$ 7,015	\$ 33,757	\$ 8,408	\$ 699	\$ 258,668	\$ 7,364	\$ 3,651	\$ 651,324

2019 proposed tax budget VILLAGE OF COVINGTON Revised 6/18/18

Account	Description	2018 Budget	2019 Tax Budget	YTD Exp	Unexp	Enc	Unenc	
10.101.5100	GROSS SALARY - POLICE	287,000.00	293,000.00	123,763.99	163,236.01	47.80	163,188.21	
10.101.5211	OPERS - POLICE	4,000.00	4,000.00	1,225.05	2,774.95	0.00	2,774.95	
10.101.5213	MEDICARE - POLICE	4,200.00	4,300.00	1,726.49	2,473.51	0.00	2,473.51	
10.101.5215	OHIO POLICE & FIRE - POLICE	51,000.00	52,000.00	17,067.61	33,932.39	0.00	33,932.39	
10.101.5220	INSURANCE - POLICE	61,000.00	45,000.00	22,743.45	38,256.55	2,774.74	35,481.81	
10.101.5221	HSA - POLICE	5,000.00	5,000.00	2,499.96	2,500.04	250.02	2,250.02	
10.101.5225	WORKER'S COMP - POLICE	6,500.00	0.65	3,401.78	3,098.22	3,036.39	61.83	
10.101.5240	UNEMPLOYMENT - POLICE	0.00	0.00	0.00	0.00	0.00	0.00	
10.101.5252	TRAVEL/TRANSPORT REIMB - POLICE	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	
10.101.5270	UNIFORMS/CLOTHING - POLICE	4,000.00	4,000.00	2,055.30	1,944.70	0.00	1,944.70	
10.101.5310	UTILITIES - POLICE	0.00	0.00	0.00	0.00	0.00	0.00	
10.101.5321	PHONE / INTERNET - POLICE	1,700.00	1,700.00	885.13	814.87	76.26	738.61	
10.101.5322	POSTAGE - POLICE	250.00	250.00	29.00	221.00	91.30	129.70	
10.101.5329	CRUISER CELL SERVICE	2,500.00	2,500.00	927.84	1,572.16	244.11	1,328.05	
10.101.5341	LEGAL FEES - POLICE	8,500.00	8,500.00	2,826.88	5,673.12	1,300.00	4,373.12	
10.101.5348	TRAINING - POLICE	5,000.00	5,000.00	3,149.95	1,850.05	0.00	1,850.05	
10.101.5350	POLICE LEXIPOL	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00	
10.101.5393	CRUISER REPAIR & MNT - POLICE	5,000.00	5,000.00	1,345.05	3,654.95	0.00	3,654.95	
10.101.5395	FUEL - POLICE	10,000.00	10,000.00	4,173.15	5,826.85	428.56	5,398.29	
10.101.5410	COMMUNICATION	2,200.00	2,200.00	0.00	2,200.00	1,000.00	1,200.00	
10.101.5420	OPERATING SUPPLIES & MATERIAL - POLICE	4,500.00	4,500.00	256.64	4,243.36	935.15	3,308.21	
10.101.5422	POLICE CRIME LAB	1,500.00	1,500.00	965.00	535.00	0.00	535.00	
10.101.5440	EQUIPMENT AND VESTS	5,000.00	5,000.00	1,779.31	3,220.69	0.00	3,220.69	
10.101.5520	CAPITAL - POLICE	10,000.00	5,000.00	8,067.52	1,932.48	500.00	1,432.48	
10.101.5525	EQUIPMENT/COMPUTERS							
10.101.5525	CRUISER CAPITAL / LOAN	51,000.00	25,000.00	12,809.82	38,190.18	37,206.00	984.18	
10.101.5650	DUES & MEMBERSHIP FEES - POLICE	500.00	500.00	1,015.00	(515.00)	0.00	(515.00)	police 487,950.65
10.110.5300	ANNUAL CONTRACT - FIRE / EMS	35,000.00	145,000.00	32,500.00	2,500.00	0.00	2,500.00	
10.110.5420	O&M - FIRE	500.00	500.00	0.00	500.00	0.00	500.00	
10.201.5300	ANNUAL CONTRACT - EMS	97,000.00	0.00	48,500.00	48,500.00	0.00	48,500.00	
10.301.5100	GROSS SALARY - PARK	7,000.00	7,200.00	341.86	6,658.14	0.00	6,658.14	
10.301.5420	OPERATING SUPPLIES & MATERIAL - PARK	7,000.00	7,000.00	4,387.91	2,612.09	685.62	1,926.47	
10.301.5500	PARK PROFESSIONAL SERVICES	15,000.00	5,000.00	0.00	15,000.00	12,000.00	3,000.00	
10.301.5520	CAPITAL EQUIPMENT - PARK	90,000.00	10,000.00	0.00	90,000.00	0.00	90,000.00	
10.401.5320	COMMUNICATION, PRINTING, AD - ZONING	2,500.00	2,500.00	750.00	1,750.00	200.00	1,550.00	
10.401.5420	O&M - ZONING	2,000.00	2,000.00	490.00	1,510.00	0.00	1,510.00	
10.701.5111	GROSS SALARY COUNCIL & MAYOR	31,000.00	31,000.00	14,067.86	16,932.14	0.00	16,932.14	
10.701.5120	GROSS SALARY FISCAL OFFICER	31,000.00	31,700.00	13,006.70	17,993.30	2.16	17,991.14	
10.701.5130	GROSS SALARY VILLAGE ADMINISTRATOR	39,000.00	40,000.00	17,437.34	21,562.66	96.90	21,465.76	
10.701.5140	GROSS SALARY CUSTODIAN	4,750.00	4,850.00	1,516.73	3,233.27	0.00	3,233.27	

2019 proposed revenue tax budget - VILLAGE OF COVINGTON

30.000.4931	TRANSFER IN	120,000.00	0.00	95,000.00	25,000.00	20.83%	79.17%
Fund: 30	DEBT SERVICE	120,000.00	0.00	95,000.00	25,000.00	20.83%	79.17%
40.000.4310	STREET IMPROVE ASSESSMENT	13,000.00	13,000.00	9,206.94	3,793.06	29.18%	70.82%
40.000.4320	SIDEWALK IMPROVE ASSESSMENT	20,000.00	20,000.00	8,012.04	11,987.96	59.94%	40.06%
40.000.4419	SAFE ROUTES TO SCHOOL	76,000.00	0.00	0.00	76,000.00	100.00%	0.00%
40.000.4931	TRANSFER IN	85,000.00	31,000.00	70,000.00	15,000.00	17.65%	82.35%
Fund: 40	CAPITAL	194,000.00	64,000.00	87,218.98	106,781.02	55.04%	44.96%
50.000.4540	WATER COLLECTION	750,000.00	750,000.00	358,960.99	391,039.01	52.14%	47.86%
50.000.4542	WATER - OTHER	0.00	0.00	2,965.91	(2,965.91)	0.00%	0.00%
Fund: 50	WATER	750,000.00	750,000.00	361,926.90	388,073.10	51.74%	48.26%
52.000.4422	SEWER STATE LOW INTEREST LOAN	0.00	0.00	0.00	0.00	0.00%	0.00%
52.000.4423	SEWER PLANT OPWC GRANT	375,000.00	150,000.00	375,000.00	0.00	0.00%	100.00%
52.000.4424	SEWER PLANT OPWC LOAN	375,000.00	0.00	375,000.00	0.00	0.00%	100.00%
52.000.4425	SEWER PLANT CONSTRUCTION LOAN	495,000.00	0.00	357,879.93	137,120.07	27.70%	72.30%
52.000.4426	SEWER LIFT STATION OPWC LOAN %	150,000.00	0.00	0.00	150,000.00	100.00%	0.00%
52.000.4550	SEWER COLLECTION	395,000.00	395,000.00	189,904.94	205,095.06	51.92%	48.08%
52.000.4931	TRANSFER IN	0.00		0.00	0.00	0.00%	0.00%
Fund: 52	SEWER	1,790,000.00	545,000.00	1,297,784.87	492,215.13	27.50%	72.50%
54.000.4542	TRASH - OTHER	0.00	0.00	0.00	0.00	0.00%	0.00%
54.000.4560	TRASH COLLECTION	245,000.00	245,000.00	113,192.07	131,807.93	53.80%	46.20%
54.000.4620	FINANCING ORIGATION REVENUE		260,000.00				
Fund: 54	TRASH	245,000.00	505,000.00	113,192.07	131,807.93	53.80%	46.20%
47 Accts		4,970,388.15	3,380,634.15	2,849,687.21	2,120,700.94	42.67%	57.33%

2019 proposed tax budget VILLAGE OF COVINGTON Revised 6/18/18

10.701.5211	OPERS - GENERAL GOVERNMENT	14,000.00	14,500.00	4,244.03	9,755.97	0.00	9,755.97
10.701.5213	MEDICARE - GENERAL GOVERNMENT	1,650.00	1,700.00	625.00	1,025.00	0.00	1,025.00
10.701.5216	FICA - GENERAL GOVERNMENT	750.00	950.00	398.64	351.36	0.00	351.36
10.701.5220	INSURANCE - GENERAL GOVERNMENT	10,200.00	11,000.00	3,788.50	6,411.50	488.98	5,922.52
10.701.5221	HSA - GENERAL GOV	2,000.00	2,000.00	999.96	1,000.04	0.00	1,000.04
10.701.5225	WORKER'S COMP - GENERAL GOVERNMENT	3,300.00	3,300.00	2,664.09	635.91	1,308.86	(672.95)
10.701.5240	UNEMPLOYMENT - GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00
10.701.5252	TRAVEL/TRANSPORT REIMB - GENERAL GOVERNMENT	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00
10.701.5270	UNIFORMS/CLOTHING - GENERAL GOVERNMENT	400.00	400.00	0.00	400.00	0.00	400.00
10.701.5310	UTILITIES - GENERAL GOVERNMENT	14,500.00	14,500.00	6,078.26	8,421.74	59.74	8,362.00
10.701.5320	OFFICE EXPENSE AND COPIER	12,000.00	12,000.00	8,587.34	3,412.66	586.04	2,826.62
10.701.5321	PHONE / INTERNET - GENERAL GOVERNMENT	4,000.00	4,000.00	1,216.24	2,783.76	440.04	2,343.72
10.701.5322	POSTAGE - GENERAL GOVERNMENT	1,000.00	1,000.00	848.73	151.27	877.37	(726.10)
10.701.5330	CO. AUDITOR COLLECTION FEES	0.00	0.00	2,314.70	(2,314.70)	0.00	(2,314.70)
10.701.5341	LEGAL FEES - GENERAL GOVERNMENT	16,000.00	16,000.00	3,200.00	12,800.00	2,200.00	10,600.00
10.701.5342	AUDITING FEES - GENERAL GOVERNMENT	3,000.00	3,000.00	3,362.00	(362.00)	38.00	(400.00)
10.701.5343	COUNTY COLLECTION CONTRACT - GENERAL GOV	4,000.00	4,000.00	0.00	4,000.00	0.00	4,000.00
10.701.5344	INCOME TAX COLL CONTRACT - GENERAL GOVER	38,000.00	38,000.00	6,698.38	31,301.62	8,750.00	22,551.62
10.701.5345	INCOME TAX OFFICE SUPPLIES - GENERAL GO	500.00	500.00	785.00	(285.00)	0.00	(285.00)
10.701.5346	INCOME TAX REFUNDS - GENERAL GOVERNMENT	15,000.00	15,000.00	7,269.94	7,730.06	0.00	7,730.06
10.701.5348	TRAINING - GENERAL GOVERNMENT	2,500.00	2,500.00	458.74	2,041.26	0.00	2,041.26
10.701.5349	OTHER PROFESSIONAL SERVICES - GENERAL GO	10,000.00	10,000.00	0.00	10,000.00	500.00	9,500.00
10.701.5350	INSURANCE & BONDING	6,500.00	6,500.00	0.00	6,500.00	0.00	6,500.00
10.701.5370	SOFTWARE LICENSING SUPPORT	8,000.00	8,000.00	0.00	8,000.00	0.00	8,000.00
10.701.5415	WEBSITE DESIGN & MNT - GENERAL GOVERNMENT	5,000.00	5,000.00	1,206.08	3,793.92	1,585.64	2,208.28
10.701.5430	BUILDING MAINT & TAX - GENERAL GOVERN	10,000.00	10,000.00	4,846.79	5,153.21	1,791.00	3,362.21
10.701.5500	CAPITAL EQUIPMENT - GENERAL GOVERNMENT	15,000.00	15,000.00	0.00	15,000.00	2,693.00	12,307.00
10.701.5650	DUES & MEMBERSHIP FEES - GENERAL GOVERNMENT	3,500.00	3,500.00	1,188.64	2,311.36	785.00	1,526.36
10.701.5760	BIKE PATH DESIGN / SEEDING	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00
10.701.5910	TRANSFERS OUT - GENERAL GOVERNMENT	400,000.00	40,000.00	265,000.00	135,000.00	0.00	135,000.00
10.701.5920	ADVANCES OUT - GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 10	GENERAL	1,502,900.00	1,023,050.65	671,493.38	831,408.62	82,978.68	748,427.94
15.110.5300	ANNUAL CONTRACT - FIRE/EMS	95,000.00	95,000.00	32,500.00	62,500.00	0.00	62,500.00

2019 proposed tax budget VILLAGE OF COVINGTON Revised 6/18/18

15.110.5330	CO. AUDITOR COLLECTION FEES	0.00	1,000.00	824.42	(824.42)	0.00	(824.42)
Fund: 15	FIRE & EMS	95,000.00	96,000.00	33,324.42	61,675.58	0.00	61,675.58
20.601.5100	GROSS SALARY - STREETS	95,000.00	97,000.00	36,786.05	58,213.95	384.88	57,829.07
20.601.5211	OPERS - STREETS	14,000.00	14,000.00	4,194.98	9,805.02	0.00	9,805.02
20.601.5213	MEDICARE - STREETS	1,500.00	1,500.00	488.18	1,011.82	0.00	1,011.82
20.601.5220	INSURANCE - STREETS	25,000.00	16,000.00	8,783.73	16,216.27	1,960.39	14,255.88
20.601.5221	HSA - STREETS	1,000.00	1,000.00	333.32	666.68	0.01	666.67
20.601.5225	WORKER'S COMP - STREETS	3,000.00	3,000.00	1,083.51	1,916.49	1,152.79	763.70
20.601.5270	UNIFORMS/CLOTHING - STREETS	400.00	400.00	0.00	400.00	0.00	400.00
20.601.5310	UTILITIES - STREETS	5,500.00	5,500.00	2,925.56	2,574.44	469.36	2,105.08
20.601.5321	PHONE/INTERNET - STREETS	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00
20.601.5330	CO. AUDITOR COLLECTION FEES	0.00	0.00	1,738.23	(1,738.23)	0.00	(1,738.23)
20.601.5346	INCOME TAX REFUNDS - STREETS	3,500.00	3,500.00	1,817.48	1,682.52	0.00	1,682.52
20.601.5350	INSURANCE & BONDING	9,000.00	9,000.00	0.00	9,000.00	0.00	9,000.00
20.601.5393	TRUCK REPAIR & MNT	7,000.00	7,000.00	2,592.40	4,407.60	1,000.00	3,407.60
20.601.5395	FUEL - STREETS	8,000.00	8,000.00	2,516.05	5,483.95	639.24	4,844.71
20.601.5396	ASPHALT REPAIRS & MATERIALS	5,000.00	5,000.00	242.44	4,757.56	2,670.00	2,087.56
20.601.5410	OFFICE SUPPLIES & MATERIAL - STREETS	1,500.00	1,500.00	44.30	1,455.70	0.00	1,455.70
20.601.5415	SOFTWARE SUPPORT	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00
20.601.5420	O&M - STREETS	5,000.00	5,000.00	3,900.38	1,099.62	492.00	607.62
20.601.5425	ROAD SALT - STREETS	15,000.00	15,000.00	3,709.90	11,290.10	0.00	11,290.10
20.601.5427	STREET SIGNS & SIGNALS - STREETS	8,000.00	8,000.00	1,483.34	6,516.66	1,250.00	5,266.66
20.601.5430	BUILDING REPAIR & MAINT - STREETS	2,000.00	2,000.00	552.62	1,447.38	0.00	1,447.38
20.601.5500	BACKHOE	15,000.00	0.00	9,911.30	5,088.70	0.00	5,088.70
20.601.5650	CONTRACTUAL SERVICES-BUG TRMT	2,000.00	2,000.00	0.00	2,000.00	1,900.00	100.00
20.601.5651	CONTRACTUAL STREET SWEEPING	3,000.00	3,000.00	480.00	2,520.00	2,520.00	0.00
20.601.5710	DEBT SERVICE-PRINCIPAL - DURAPATCHER	85,000.00	0.00	0.00	85,000.00	83,000.00	2,000.00
20.601.5720	DEBT SERVICE-INTEREST	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00
20.601.5920	STREET RESURFACING	150,000.00	0.00	0.00	150,000.00	0.00	150,000.00
20.601.5940	HIGH STREET DESIGN	140,000.00	100,000.00	10,989.00	129,011.00	87,626.00	41,385.00
20.620.5300	ANNUAL CONTRACT - STREET LIGHTING	42,500.00	42,500.00	17,913.15	24,586.85	3,334.74	21,252.11
20.625.5710	DEBT SERVICE-STREETS_PRINCIPAL	0.00	109,000.00				
20.625.5720	DEBT SERVICE-STREETS - INTEREST	0.00	25,000.00				
Fund: 20	STREETS	653,400.00	352,900.00	112,485.92	540,914.08	188,399.41	352,514.67
22.601.5330	CO. AUDITOR COLLECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00
22.601.5420	O&M - STATE HYWAY	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00
22.601.5427	SIGNS & SIGNALS - STATE HYWY	7,000.00	7,000.00	2,474.30	4,525.70	0.00	4,525.70
22.601.5500	CAPITAL - STATE HYWY	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 22	STATE HIGHWAY	9,000.00	9,000.00	2,474.30	6,525.70	0.00	6,525.70

2019 proposed tax budget VILLAGE OF COVINGTON Revised 6/18/18

30.700.5330	CO. AUDITOR COLLECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00
30.700.5710	DEBT SERVICE-PRINCIPAL	115,000.00	0.00	101,666.67	13,333.33	9,333.33	4,000.00
30.700.5720	DEBT SERVICE-INTEREST	25,000.00	0.00	12,350.00	12,650.00	0.00	12,650.00
Fund: 30	DEBT SERVICE	140,000.00	0.00	114,016.67	25,983.33	9,333.33	16,650.00
40.800.5330	CO. AUDITOR COLLECTION FEES	0.00	0.00	916.55	(916.55)	0.00	(916.55)
40.800.5505	STORM SEWER RENOVATIONS	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00
40.800.5511	DILAPIDATED HOUSE TEARDOWN EXP	10,000.00	20,000.00	7,927.50	2,072.50	0.00	2,072.50
40.800.5512	SAFE ROUTES TO SCHOOL	76,000.00	0.00	0.00	76,000.00	0.00	76,000.00
40.800.5555	STREETS, SIDEWALKS, CURBS	40,000.00	40,000.00	2,650.00	37,350.00	0.00	37,350.00
40.800.5558	PROPERTY ACQUISITION	100,000.00	0.00	74,288.25	25,711.75	0.00	25,711.75
Fund: 40	CAPITAL	231,000.00	65,000.00	85,782.30	145,217.70	0.00	145,217.70
50.500.5100	GROSS SALARY - WATER	122,000.00	125,000.00	50,116.10	71,883.90	66.94	71,816.96
50.500.5211	OPERS - WATER	17,200.00	18,000.00	5,573.27	11,626.73	0.00	11,626.73
50.500.5220	INSURANCE - WATER	13,700.00	12,000.00	4,723.01	8,976.99	861.12	8,115.87
50.500.5221	HEALTH SAVINGS CONTRIBUTION	3,000.00	3,000.00	1,500.00	1,500.00	0.00	1,500.00
50.500.5225	WORKER'S COMP - WATER	3,000.00	3,000.00	3,438.36	(438.36)	3,412.90	(3,851.26)
50.500.5252	TRAINING / TRAVEL REIMBURSEMENT - WATER	1,000.00	1,000.00	153.67	846.33	0.00	846.33
50.500.5270	UNIFORMS/CLOTHING	400.00	400.00	0.00	400.00	0.00	400.00
50.500.5310	UTILITIES	60,000.00	60,000.00	10,460.11	49,539.89	6,284.46	43,255.43
50.500.5321	PHONE/INTERNET	2,500.00	2,500.00	880.19	1,619.81	357.58	1,262.23
50.500.5330	CO. AUDITOR COLLECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00
50.500.5350	INSURANCE & BONDING	9,000.00	9,000.00	0.00	9,000.00	0.00	9,000.00
50.500.5393	WATER EQUIPMENT REPAIR & MNT	20,000.00	20,000.00	17,512.24	2,487.76	3,000.00	(512.24)
50.500.5395	FUEL WATER	3,000.00	3,000.00	1,074.67	1,925.33	78.75	1,846.58
50.500.5396	CONTRACTUAL REP & MAINT	3,000.00	3,000.00	1,650.00	1,350.00	1,020.00	330.00
50.500.5397	WATER TRUCK REPAIR & MNT	2,500.00	2,500.00	1,052.09	1,447.91	200.00	1,247.91
50.500.5399	LAB FEES - WATER	10,000.00	10,000.00	2,946.98	7,053.02	1,572.40	5,480.62
50.500.5410	WATER OFFICE SUPPLIES	5,000.00	5,000.00	2,406.89	2,593.11	1,307.65	1,285.46
50.500.5415	SOFTWARE SUPPORT	4,000.00	4,000.00	1,958.34	2,041.66	400.00	1,641.66
50.500.5420	O&M WATER	5,000.00	5,000.00	873.95	4,126.05	500.00	3,626.05
50.500.5425	WATER PLANT SALT	30,000.00	30,000.00	9,499.25	20,500.75	0.00	20,500.75
50.500.5427	CHEMICALS	17,000.00	17,000.00	3,070.40	13,929.60	0.00	13,929.60
50.500.5430	DISTRIBUTION AND TOWER MNT	40,000.00	20,000.00	1,821.12	38,178.88	0.00	38,178.88
50.500.5431	CONTRACTUAL TOWER REPAIR & MAINT	85,000.00	133,017.00	74,517.00	10,483.00	0.00	10,483.00
50.500.5500	CAPITAL - WATER METER REPLACEMENT	55,000.00	10,000.00	6,579.38	48,420.62	0.00	48,420.62
50.500.5520	CAPITAL - PUMP VFD'S	30,000.00	30,000.00	0.00	30,000.00	0.00	30,000.00
50.500.5550	TRACTOR AND MOWER	4,000.00	4,000.00	0.00	4,000.00	0.00	4,000.00
50.500.5551	UTILITY TRUCK/BACKHOE	45,000.00	0.00	44,600.85	399.15	0.00	399.15
50.500.5650	DUES / MEMBERSHIP / LICENSE FEES - WATER	3,500.00	3,500.00	0.00	3,500.00	500.00	3,000.00
50.500.5710	DEBT SERVICE-WATER PLANT	241,000.00	241,000.00	120,493.06	120,506.94	0.00	120,506.94

2019 proposed tax budget VILLAGE OF COVINGTON Revised 6/18/18

50.500.5730	DEBT SERVICE - WALNUT	0.00	0.00	0.00	0.00	0.00	0.00
50.500.5920	ADVANCES OUT	0.00	0.00	0.00	0.00	0.00	0.00
50.550.5213	MEDICARE - WATER	2,100.00	2,100.00	693.51	1,406.49	0.00	1,406.49
Fund: 50	WATER	836,900.00	777,017.00	367,594.44	469,305.56	19,561.80	449,743.76
52.552.5100	GROSS SALARY - SEWER	113,000.00	116,000.00	47,622.82	65,377.18	117.06	65,260.12
52.552.5211	OPERS - SEWER	16,200.00	17,000.00	5,240.27	10,959.73	0.00	10,959.73
52.552.5213	MEDICARE - SEWER	1,800.00	1,800.00	662.24	1,137.76	0.00	1,137.76
52.552.5220	INSURANCE - SEWER	22,600.00	20,000.00	7,299.94	15,300.06	1,829.33	13,470.73
52.552.5221	HSA - SEWER	1,000.00	2,000.00	666.67	333.33	0.00	333.33
52.552.5225	WORKER'S COMP - SEWER	3,000.00	3,000.00	1,015.80	1,984.20	1,193.41	790.79
52.552.5252	TRAINING / TRAVEL REIMBURSEMENT - SEWER	1,500.00	1,500.00	922.48	577.52	0.00	577.52
52.552.5270	UNIFORMS/CLOTHING - SEWER	400.00	400.00	0.00	400.00	0.00	400.00
52.552.5310	UTILITIES - SEWER	30,000.00	30,000.00	19,985.29	10,014.71	2,534.88	7,479.83
52.552.5321	PHONE/INTERNET - SEWER	4,500.00	4,500.00	877.20	3,622.80	196.68	3,426.12
52.552.5330	CO. AUDITOR COLLECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00
52.552.5340	SLUDGE HANDLING	35,000.00	35,000.00	11,966.93	23,033.07	4,117.05	18,916.02
52.552.5350	INSURANCE & BONDING	9,500.00	9,500.00	0.00	9,500.00	0.00	9,500.00
52.552.5393	TRUCK REPAIR & MNT	4,000.00	4,000.00	3,644.85	355.15	0.00	355.15
52.552.5395	FUEL - SEWER	4,000.00	4,000.00	1,516.65	2,483.35	79.03	2,404.32
52.552.5397	COLLECTION SYSTEM REPAIR & MNT	25,000.00	25,000.00	830.97	24,169.03	0.00	24,169.03
52.552.5399	LAB FEES - SEWER	7,500.00	7,500.00	3,878.17	3,621.83	460.52	3,161.31
52.552.5410	OFFICE SUPPLIES & MATERIAL - SEWER	5,000.00	5,000.00	1,768.89	3,231.11	371.05	2,860.06
52.552.5415	SOFTWARE SUPPORT	4,000.00	4,000.00	1,958.33	2,041.67	400.00	1,641.67
52.552.5420	O&M - SEWER	30,000.00	30,000.00	14,103.98	15,896.02	8,617.88	7,278.14
52.552.5427	SEWER - CHEMICALS	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00
52.552.5430	TRACTOR AND MOWER	4,000.00	4,000.00	0.00	4,000.00	0.00	4,000.00
52.552.5431	UTILITY TRUCK/BACKHOE	45,000.00	0.00	44,600.85	399.15	0.00	399.15
52.552.5500	SEWER PLANT/LIFTSTATION DESIGN	210,000.00	25,000.00	121,789.57	88,210.43	67,710.43	20,500.00
52.552.5505	SEWER PLANT RENOVATIONS	1,300,000.00	200,000.00	956,131.64	343,868.36	169,428.36	174,440.00
52.552.5506	SEWER LIFT STATION RENOVATIONS	150,000.00	0.00	0.00	150,000.00	0.00	150,000.00
52.552.5650	DUES / MEMBERSHIP / LICENSE FEES - SEWER	3,500.00	3,500.00	100.00	3,400.00	0.00	3,400.00
52.552.5720	DEBT SERVICE-INTEREST - OEPA	1,500.00	7,000.00	0.00	1,500.00	0.00	1,500.00
52.552.5725	DEBT SERVICE OEPA LOAN	20,000.00	35,000.00	0.00	20,000.00	0.00	20,000.00
52.552.5726	DEBT SERVICE OPWC LOAN	6,500.00	19,000.00	0.00	6,500.00	0.00	6,500.00
52.552.5920	ADVANCES OUT - SEWER	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 52	SEWER	2,060,500.00	615,700.00	1,248,583.54	813,916.46	257,055.68	556,860.78
54.554.5100	GROSS SALARY - TRASH	86,000.00	88,000.00	35,564.82	50,435.18	94.24	50,340.94
54.554.5211	OPERS - TRASH	12,100.00	12,500.00	4,106.19	7,993.81	0.00	7,993.81
54.554.5213	MEDICARE - TRASH	1,300.00	1,300.00	467.59	832.41	0.00	832.41
54.554.5220	INSURANCE - TRASH	15,000.00	16,000.00	4,779.04	10,220.96	1.25	10,219.71

2019 proposed tax budget VILLAGE OF COVINGTON Revised 6/18/18

54.554.5221	HEALTH SAVINGS CONTRIBUTION - TRASH	1,000.00	1,000.00	499.98	500.02	0.01	500.01
54.554.5225	WORKER'S COMP - TRASH	2,000.00	2,000.00	927.44	1,072.56	552.79	519.77
54.554.5270	UNIFORMS/CLOTHING - TRASH	400.00	400.00	0.00	400.00	0.00	400.00
54.554.5330	CO. AUDITOR COLLECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00
54.554.5340	TIPPING FEES - TRASH	60,000.00	60,000.00	20,722.19	39,277.81	5,944.38	33,333.43
54.554.5345	RECYCLING TIPPING FEES	3,500.00	3,500.00	1,292.00	2,208.00	295.80	1,912.20
54.554.5350	INSURANCE & BONDING	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00
54.554.5393	TRUCK REPAIR & MNT	25,000.00	25,000.00	6,605.39	18,394.61	6,500.00	11,894.61
54.554.5395	FUEL - TRASH TRUCK	8,000.00	8,000.00	2,878.61	5,121.39	734.71	4,386.68
54.554.5396	FUEL - RECYCLE TRUCK	4,500.00	4,500.00	1,840.55	2,659.45	468.86	2,190.59
54.554.5410	OFFICE SUPPLIES & MATERIAL - TRASH	2,500.00	2,500.00	1,142.49	1,357.51	1,307.64	49.87
54.554.5415	SOFTWARE LICENSING/SUPPORT	3,000.00	3,000.00	1,958.33	1,041.67	400.00	641.67
54.554.5420	O&M - TRASH	3,000.00	3,000.00	351.08	2,648.92	400.00	2,248.92
54.554.5710	DEBT SERVICE-PRINCIPAL - TRASH	67,000.00	38,000.00	0.00	67,000.00	29,060.00	37,940.00
54.554.5725	CAPITAL EXPENSE - TRUCK	0.00	260,000.00				
54.554.5750	RECYCLING / TRASH TOTERS	10,000.00	15,000.00	0.00	10,000.00	17,593.54	(7,593.54)
Fund: 54	TRASH	307,300.00	546,700.00	83,135.70	224,164.30	63,353.22	160,811.08
196 Accts		5,836,000.00	3,485,367.65	2,716,890.67	3,119,109.33	620,682.12	2,498,427.21

ORDINANCE NO. 7-18

**AN ORDINANCE REPLACING A TAX LEVY IN EXCESS OF THE TEN MILL
LIMITATION FOR CURRENT EXPENSES OF THE VILLAGE OF COVINGTON, MIAMI
COUNTY, OHIO.**

WHEREAS, By Resolution 23-18, Covington Village Council requested funds from a proposed tax levy towards the current expenses for the Village of Covington, and

WHEREAS, the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary requirements of meeting current expenses of the Village of Covington.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Covington, Miami County, Ohio, a majority of all members elected thereto, that:

Section One: It is necessary to replace a tax levy, currently imposed at a rate of 1.6 mills for each dollar of valuation, in excess of the ten-mill limitation for the benefit of the Village of Covington, Ohio, for the purpose of meeting current expenses pursuant to Ohio Revised Code Section 5705.19 (A) at a rate not exceeding 1.6 mills for each one dollar of valuation, which amounts to sixteen cents for each one dollar of valuation for a period of five years.

Section Two: Said replacement levy shall be placed upon the tax list of the current year after February settlement next succeeding election and shall be effective commencing January 2019 for a period of five years, first due and payable in calendar year 2020, and to remain on the tax lists and duplicate for the tax years 2020, 2021, 2022, 2023, and 2024 if a majority of the electors voting thereon vote in favor thereof.

Section Three: The Fiscal Officer of the Village Council is hereby authorized and directed to certify a copy of this Ordinance to the Board of Elections of Miami County, Ohio prior to August 1, 2018 and to notify said Board of Elections to cause notice of election to be held on Tuesday, November 6, 2018, on the question of levying said tax to be given as required by law.

Section Four: This Ordinance shall take effect and be in force from and after the earliest period allowed by law.

ADOPTED this ____ day of July, 2018

Ed McCord
Mayor, Village of Covington

R. Scott Tobias
Council President

Brenda Carroll
Fiscal Officer