

Fiscal Year 2019-2020 Budget Process

Covington City Council Budget Work Session April 2, 2019

Revenue Projections

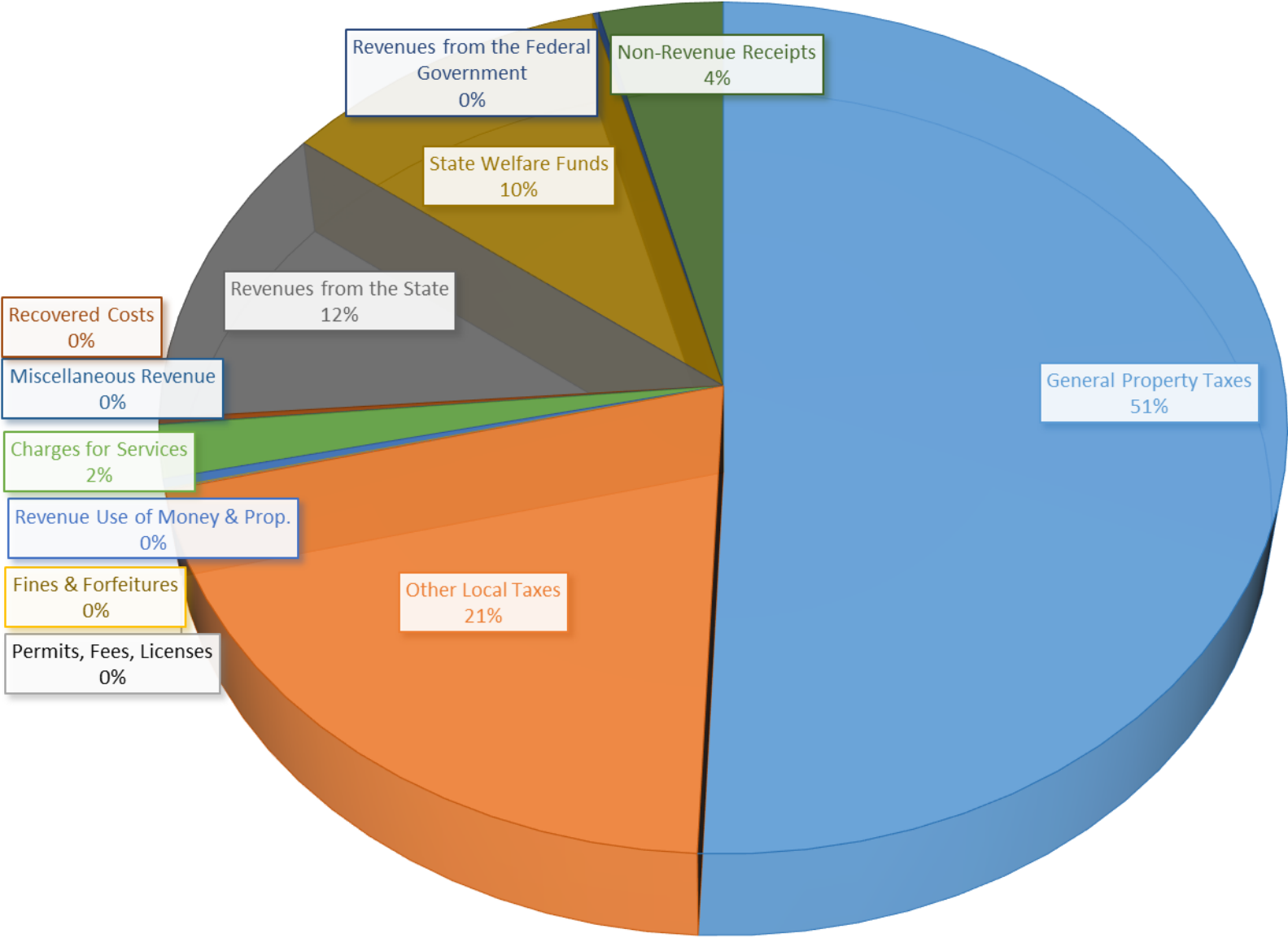
Line Item Detail and Additional Information



What Makes Up General Fund Revenue In the City Budget

- General Property Taxes
- Other Local Taxes
- Permits, Fees, Licenses
- Fines & Forfeitures
- Revenue Use of Money & Prop.
- Charges for Services
- Miscellaneous Revenue
- Recovered Costs
- Receipts From the State
- Receipts From the Federal Government

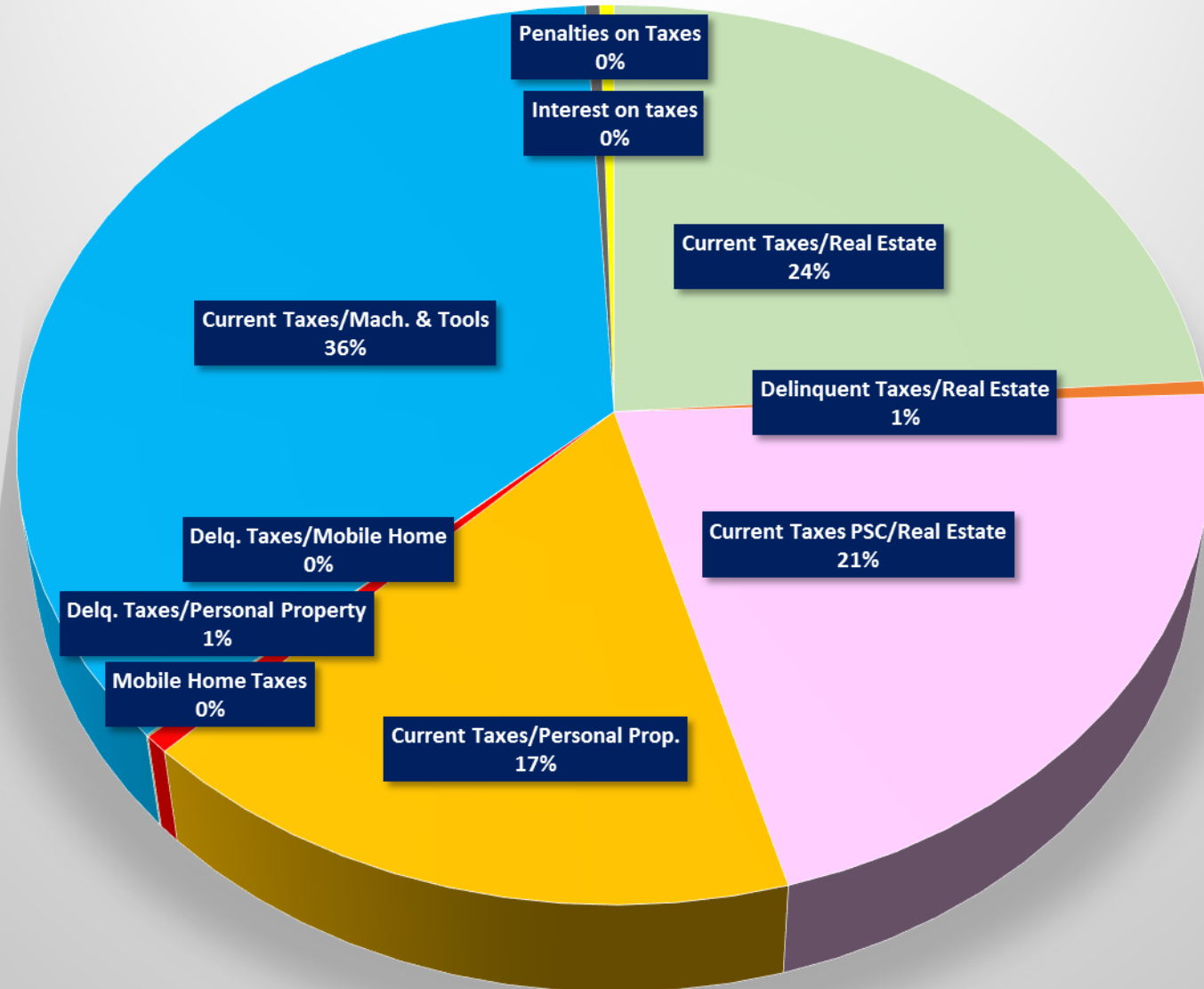
TOTAL GENERAL FUND REVENUE ORIGIN BY %



General Property Taxes

	GENERAL PROPERTY TAXES	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 YTD 03/21/19	FY 2020 Proposed	FY 2020 Adopted	Difference +/- FY19/FY20	DESCRIPTION
311011	Current Taxes/Real Estate	2,092,284	2,113,582	2,248,364	1,094,117	2,254,882		6,518	\$0.80/\$100 (1 penny = \$28,690)
311012	Delinquent Taxes/Real Estate	68,340	90,945	46,000	18,015	46,000		-	
311013	Land Redemptions	-	-	-	-	-		-	
311014	Delq. Real Estate Tax Sale Fee	-	10,476	2,500	-	-		(2,500)	
311021	Current Taxes PSC/Real Estate	2,098,051	2,135,116	2,028,336	1,006,941	2,014,000		(14,336)	\$0.80/\$100 (1 penny = \$25,143)
311022	Delq. Taxes/Real Estate				709			-	
311023	Current Taxes/Personal Prop.	944,380	976,138	1,558,700	1,022,253	1,578,290		19,590	\$3.08/\$100 (1 penny = \$5,101)
311024	Delq. Taxes/Personal Property	105,069	149,652	55,000	52,305	60,000		5,000	
311033	Mobile Home Taxes	7,061	5,533	7,013	2,314	5,500		(1,513)	\$0.80/\$100 (1 penny = \$91)
311034	Delq. Taxes/Mobile Home	742	560	400	315	200		(200)	
311035	Recovery/Written Off Taxes	-	973	-	-	-		-	
311041	Current Taxes/Mach. & Tools	2,897,720	3,089,583	3,150,000	1,582,977	3,400,000		250,000	\$2.76 (1 penny = \$11,493)
311042	Delq. Taxes/Machinery & Tools	4,760	-	-	-	-		-	
311061	Penalties on Taxes	58,669	74,926	40,000	25,466	40,000		-	
311062	Interest on Taxes	49,817	73,930	40,000	25,624	40,000		-	Note - See 322115
311063	Credit Card Convenience Fee	-	5,098	2,500	4,876	-		(2,500)	Note all PP budgeted here See
311064	Penalties for Late Filings	-	-	-	340	-		-	State Revenues
	General Property Taxes	8,326,893	8,726,512	9,178,814	4,836,251	9,438,872		260,058	

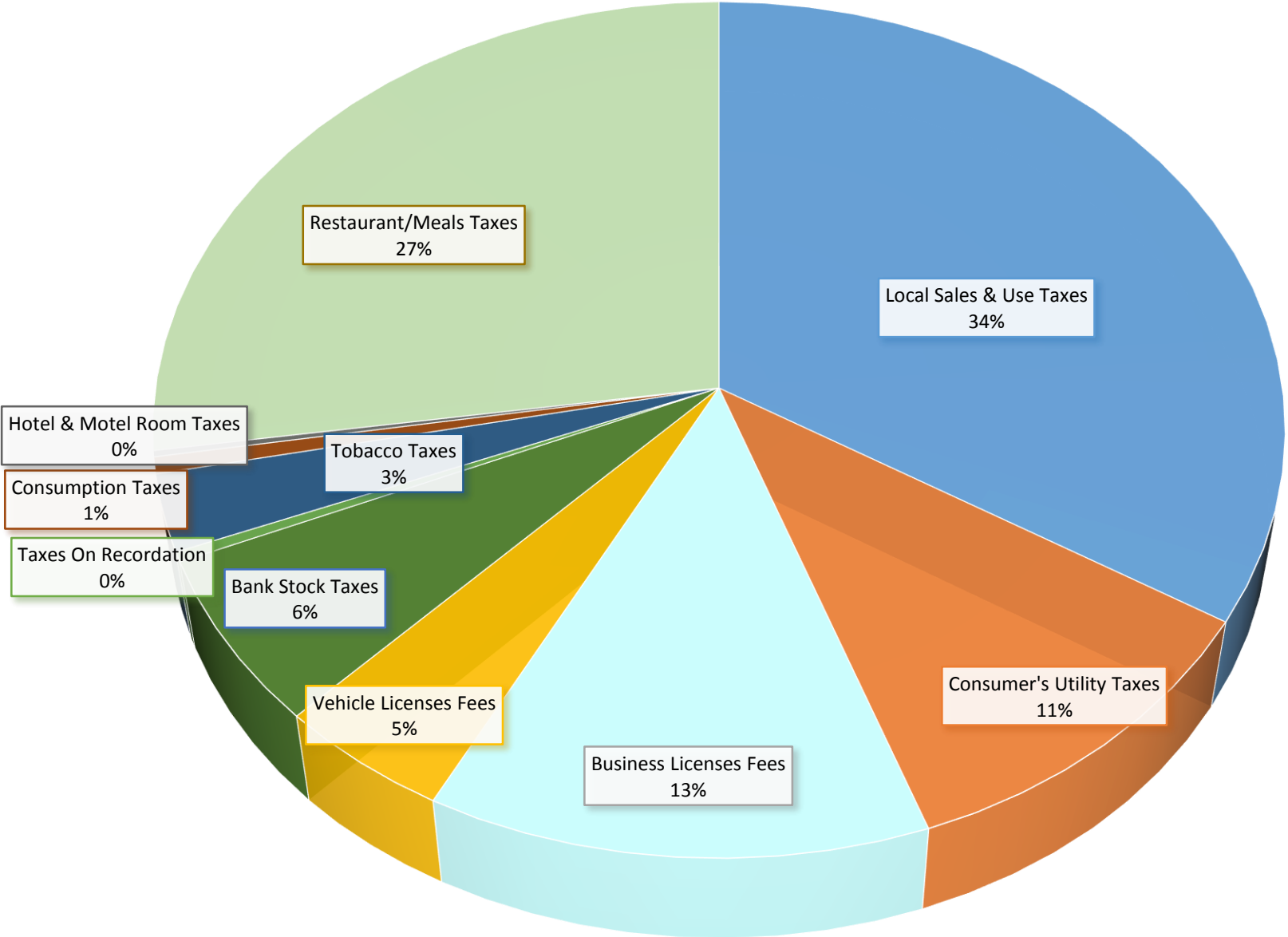
The % Makeup of Our General Property Taxes



Other Local Taxes

	OTHER LOCAL TAXES	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 YTD 03/21/19	FY 2020 Proposed	FY 2020 Adopted	Difference +/- FY19/FY20	DESCRIPTION
312010	Local Sales & Use Taxes	1,244,112	1,281,790	1,250,000	840,818	1,285,000		35,000	State Projected \$1,332,894
312020	Consumer's Utility Taxes	412,346	411,500	400,000	272,590	410,000		10,000	
312028	Business License Interest				866			-	
312029	Business License Penalties				43			-	
312031	Business Licenses Fees	521,918	511,389	530,000	535,437	500,000		(30,000)	See FY 17 and FY 18 Actual
312050	Vehicle Licenses Fees	139,780	183,085	165,000	30,862	175,000		10,000	
312060	Bank Stock Taxes	197,966	239,147	200,000	-	240,000		40,000	
312070	Taxes On Recordation	23,126	26,818	10,804	10,569	14,000		3,196	State Dept Taxation Projected
312080	Tobacco Taxes	124,644	103,375	110,000	60,192	110,000		-	2 year average conservative
312090	Consumption Taxes	22,075	24,733	24,000	18,262	24,000		-	
312100	Hotel & Motel Room Taxes	18,636	6,335	14,000	4,289	9,000		(5,000)	
312110	Restaurant/Meals Taxes	1,063,404	1,059,509	1,040,000	635,585	1,040,000		-	
312040	Franchise License Fees	21,778	-	-	-	-		-	
	Other Local Taxes	3,789,785	3,847,681	3,743,804	2,409,512	3,807,000		63,196	

THE % MAKEUP OF OTHER LOCAL TAXES



Permits, Fees, Licenses

	PERMITS FEES & LICENSES	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 YTD 03/21/19	FY 2020 Proposed	FY 2020 Adopted	Difference +/- FY19/FY20	DESCRIPTION
313010	Animal Licenses Fees	515	494	400	433	350		(50)	
313032	Bicycle/Moped Fees	-	4	-	-	-		-	
313034	Land Use Application Fee	372	-	150	50	100		(50)	
313037	Zoning/Subdivision Permits	740	1,003	700	650	500		(200)	
313038	Building Permits	6,055	35,626	6,000	11,346	7,500		1,500	
313039	Building Inspection Fees	82	195	150	80	150		-	
313130	Electrical Permits	-	275	100	465	200		100	
313140	Development Services Permits	85	520	150	300	200		50	
313237	Solicitor's Permits	-	25	-	25	25		25	
313335	Surcharge on Building Permits	-	1	-	34	50		50	
	Permits, Fees, Licenses	7,849	38,143	7,650	13,383	9,075		1,425	
	STORMWATER MANAGEMENT FEES	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 YTD 03/21/19	FY 2020 Proposed	FY 2020 Adopted	Difference +/- FY19/FY20	DESCRIPTION
313336	Storm water Permit Fees	-	-	-	-	-		-	
313337	Storm water/Permit Change Fee	-	-	-	-	-		-	
313338	Storm water Proj Annual Maint	-	-	-	-	-		-	
	Storm water Management Fees	-	-	-	-	-		-	

Fines & Forfeitures Use of Money & Property

	FINES & FORFEITURES	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 YTD 03/21/19	FY 2020 Proposed	FY 2020 Adopted	Difference +/- FY19/FY20	DESCRIPTION
314011	Court fines/Forfeitures	3,934	5,456	3,250	2,089	3,500		250	
314012	Parking Fines	775	1,605	750	378	500		(250)	
314013	Seizure/Forfeiture Local	-	-	500	-	500		-	
	Fines & Forfeitures	4,709	7,061	4,500	2,467	4,500		-	

Use of Money & Property

	REVENUE/USE OF MONEY & PROPERTY	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 YTD 03/21/19	FY 2020 Proposed	FY 2020 Adopted	Difference +/- FY19/FY20	DESCRIPTION
315012	Interest on Investment	45,104	62,396	32,000	48,271	40,000		8,000	
315013	Dividends on Investments	3,583	6,353	2,700	4,734	3,250		550	
315015	Unrealized Gain on Stock	17,769	(9,773)	-	-	-		-	
315021	Rental of General Property	1,500	1,763	1,500	2,250	1,500		-	
315022	Rental Recreation Property	5,425	8,430	5,250	9,165	6,000		750	
315023	Concession Rental	9,363	12,600	8,000	6,636	10,000		2,000	
315030	Land Lease DataPath Tower Site	-	-	-	1,205	6,629		6,629	\$552.47/month
	Revenue Use of Money & Prop.	82,744	81,769	49,450	72,261	67,379		17,929	

Charges for Services

	CHARGES FOR SERVICES	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 YTD 03/21/19	FY 2020 Proposed	FY 2020 Adopted	Difference +/- FY19/FY20	DESCRIPTION
316017	Transfer Fees - Court	229	214	225	145	200		(25)	
316018	Photocopies	42	849	100	768	400		300	
316041	Fire/Rescue Service Alleg. Co.	87,000	87,010	87,000	25,552	87,000		-	
316042	Reim. Emer. Med (Soft Billing)	165,085	123,753	300,000	126,554	200,000		(100,000)	
316082	Waste Collection & Disposal	575,579	734,671	-	NA	NA			New Landfill Fund
316083	Weed Cutting/Mowing Charges	-	-	-	666	500		500	
316085	Landfill Charges	318,630	393,513	-	NA	NA			New Landfill Fund
316087	Deposit - Waste Collection	-	-	-	NA	NA			New Landfill Fund
316089	Landfill Closure Covington	59,963	43,622	-	NA	NA			New Landfill Fund
316281	Landfill Closure Alleghany Co.	7,589	5,172	-	NA	NA			New Landfill Fund
316282	Landfill Closure Clifton Forge	3,001	2,104	-	NA	NA			New Landfill Fund
316283	Landfill Closure Iron Gate	344	175	-	NA	NA			New Landfill Fund
316088	Sludge Disposal Charges	66,083	57,045	-	NA	NA			New Landfill Fund
316121	Recreation Fees	17,054	14,250	18,000	16,994	15,000		(3,000)	
316122	City Pool Fees	28,785	27,662	23,000	12,815	23,000		-	
316125	Sale of Cemetery Lots	41,593	38,415	33,000	35,647	40,000		7,000	
316126	Setting Foundation Fees	8,329	4,799	4,000	8,314	7,000		3,000	
316061	Animal Shelter Fees	2	-	-	-	-		-	
316405	Penalties/Delinquent Billings	5,477	5,992	-	-	-		-	
-	Charges for Services	1,384,785	1,539,246	465,325	227,456	373,100		(92,225)	

Miscellaneous Revenue & Recovered Costs

	MISCELLANEOUS REVENUE	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 YTD 03/21/19	FY 2020 Proposed	FY 2020 Adopted	Difference +/- FY19/FY20	DESCRIPTION
318304	Miscellaneous Recoveries	-	2,524	-	-	-	-	-	
318305	Dare Contributions	-	500	-	500	500		500	
318306	VISA Rewards	-	-	-	3,576	-		-	
318307	Donations - Restricted to PD	-	-	-	2,100	-		-	
318905	Sale of Supplies	-	-	-	-	-		-	
318906	Sale of Salvage/Surplus	5,955	4,998	2,000	13,768	2,500		500	
318909	Sale of Other Equipment	1,716	111	-	-	-		-	
318993	Gametime Playground Grant	-	-	20,000	27,120	-		(20,000)	
318996	Returned Check Charges	900	1,590	750	700	750		-	
318997	Local Match Grant	-	-	-	-	-		-	
318999	Alleghany Foundation Grant	-	-	-	-	-		-	
	Miscellaneous Revenue	8,571	9,723	22,750	47,764	3,750		(19,000)	
	RECOVERED COSTS	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 YTD 03/21/19	FY 2020 Proposed	FY 2020 Adopted	Difference +/- FY19/FY20	DESCRIPTION
319010	Recovered Costs	47,186	16,938	20,000	5,150	35,000		15,000	20,000 County Health Dept Roof
319011	Administrative Fee	10,984	13,665	3,000	6,137	8,000		5,000	
	Recovered Costs	58,170	30,603	23,000	11,287	43,000		20,000	

Receipts from the State of Virginia

	STATE NON CATEGORICAL AID	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 YTD 03/21/19	FY 2020 Proposed	FY 2020 Adopted	Difference +/- FY19/FY20	DESCRIPTION
322012	Auto Rental Tax	19,868	20,305	-	-	25,000		25,000	Preliminary Auditing Change
322013	Motor Vehicle Carrier Taxes	15,702	24	15,000	28,708	-		(15,000)	Flip-Flop
322014	Mobile Home Titling Tax	1,530	894	1,000	2,561	500		(500)	
322113	Telecommunications Tax	293,077	283,914	280,000	156,405	270,000		(10,000)	
322114	State Recordation Tax Refund	-	7,147	-	-	-		-	
322115	Personal Property tax Relief	558,310	543,994	-	-	-		-	Has traditionally been in Local PP
	State Non Categorical Aid	888,487	856,278	296,000	187,673	295,500		(500)	
	STATE SHARED EXPENSES	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 YTD 03/21/19	FY 2020 Proposed	FY 2020 Adopted	Difference +/- FY19/FY20	DESCRIPTION
323031	Commissioner of Revenue	74,548	77,145	75,093	45,001	79,936		4,843	Comp Board
323041	Treasurer	66,191	69,501	69,667	40,088	72,330		2,663	Comp Board
323061	Registrar - Electoral Board	35,122	35,626	35,000	-	36,000		1,000	Estimated based previous FY
	State Shared Expenses	175,861	182,272	179,760	85,089	188,266		8,506	
	STATE WELFARE FUNDS	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 YTD 03/21/19	FY 2020 Proposed	FY 2020 Adopted	Difference +/- FY19/FY20	DESCRIPTION
324069	Welfare State	33,988	24,645	112,715	21,020	25,000		(87,715)	
324064	Children at Risk CSA	1,061,596	1,151,016	1,129,492	603,545	1,918,081		788,589	Expenditure Increase Driven
	State Welfare Funds	1,095,584	1,175,661	1,242,207	624,564	1,943,081		700,874	
	STATE EDUCATION FUNDS	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 YTD 03/21/19	FY 2020 Proposed	FY 2020 Adopted	Difference +/- FY19/FY20	DESCRIPTION
324400	Other State Funds	138	-	100	-	100		-	
	State Education Funds	138	-	100	-	100		-	

Receipts from the State of Virginia

	OTHER STATE CATEGORICAL AID	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 YTD 03/21/19	FY 2020 Proposed	FY 2020 Adopted	Difference +/- FY19/FY20	DESCRIPTION
324013	Assistance to Police Dept-599	265,408	265,408	275,229	206,421	275,229		-	
324015	State Police Seizure Funds	3,861	684	2,000	-	1,000		(1,000)	See Dept 3107-405830 St Seizure
324017	DMV Occupant Protection Grant	-	-	-	980	5,300		5,300	Grant Offset PD
324018	DMV Safety Grant	-	-	-	-	-		-	
324019	DMV Speed Grant	-	-	-	-	4,800		4,800	Grant Offset PD
324023	Fire Programs Grant	20,000	20,000	20,000	20,633	20,000		-	
324025	Emer Med 4 Life Grant	5,455	-	5,200	5,385	5,200		-	
324027	OEMS Medical Equip Grant	-	-	56,064	48,383	-		(56,064)	
324028	OEMS Laptop Grant	-	5,843	-	-	-		-	
324031	Street & Hghwy Maint Funds	1,038,500	1,069,792	1,069,240	550,871	1,325,340		256,100	
324032	Litter Control Grant	5,966	5,825	5,800	5,895	5,800		-	
324033	VA Streets Hghwy Flood Funds	102,240	-	-	-	-		-	
324041	E911 Wireless-State	35,951	44,158	37,000	24,094	37,000		-	
324042	E911 Wireless-Trunking	7,521	-	-	-	-		-	
324073	Local Govt Challenge Grant Arts	5,000	4,500	4,500	4,500	4,500		-	
324091	VML Insurance Prog. Grant	2,195	-	1,500	3,706	4,000		2,500	Grant Offset PD
324400	Other State Funds	-	92	-	276	-		-	
	Other State Categorical Aid	1,492,097	1,416,302	1,476,533	871,144	1,688,169		211,636	

Receipts from the Federal Government

	FED GOVT NON CATEGORICAL AID	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 YTD 03/21/19	FY 2020 Proposed	FY 2020 Adopted	Difference +/- FY19/FY20	DESCRIPTION
330017	DMV/Fed National Safety Prog.	441	-	-	-	-		-	
330069	Federal Welfare Funds	30,095	25,583	-	-	27,000		27,000	
330101	Fed. Disaster Recovery Funds	-	1,137	-	-	-		-	
330109	Bureau of Justice Grants	-	1,485	1,500	-	3,000		1,500	Bulletproof Vest
330110	Bryne Justice Grant	-	2,300	-	-	-		-	Adj Based on Grant
330164	Fed CSA SSBG Funds		1,978	-	-	-		-	
	LEMPG/FEMA Grant	-	-	-	-	9,000		9,000	Eric will apply if approved
	Fed Govt Non Categorical Aid	30,536	32,483	1,500	-	39,000		37,500	

Non-Revenue Receipts/Transfers & Totals

	NON-REVENUE RECEIPTS	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 YTD 03/21/19	FY 2020 Proposed	FY 2020 Adopted	Difference +/- FY19/FY20	DESCRIPTION
341501	TRAN FROM WATER FUND	191,129.90	177,704	156,756	-	209,488		52,732	
341502	TRAN.FROM SEWER FUND	241,010.11	229,501	202,447	-	149,409		(53,038)	
341550	TRAN. FROM SOLID WASTE MGT FND	-	-	20,074	-	20,074		-	
341601	TRAN OF SCHOOL ANNUAL DEBT PYMT	300,000.00	300,000	300,000	-	300,000		-	
341603	QZAB REPAYMENT	-	50,000	50,000	50,000	50,000		-	
	NON-REVENUE RECEIPTS	732,140	757,205	729,277	50,000	728,971		(306)	
	TOTAL REVENUES	18,047,813	18,668,456	17,420,670	9,438,850	18,629,763		1,209,093	

Questions

- Next Budget Update April 9, 2018 at Regular Meeting City Council
- www.covington.va.us
- Please note that the numbers are subject to change per your direction or staff recommendation