



COMMISSION MEETING AGENDA

November 8, 2023

7:00 PM at City of Taylor Mill Municipal Building (5225 Taylor Mill Road)

CALL TO ORDER:

INVOCATION/PLEDGE OF ALLEGIANCE: Mayor Bell

MINUTES: Approval of Minutes from October 11, 2023 Commission Meeting
Approval of Minutes from October 25, 2023 Caucus Meeting

GUESTS:

RESIDENT COMMENTS: Residents shall sign in before the meeting and will have five (5) minutes to address the commission.

LEGISLATION:

Ordinance 392 (*First Reading*) – Budget Amendment

Ordinance 393 (*First Reading*) – Rental Property Registry

Municipal Order 144 – Reappointment of Phil Pearce on the TBNK Board

Municipal Order 145 – Disposal of Surplus Property (Firetruck)

Municipal Order 146 – Acceptance of Fire Memorial as city property

Resolution 377 – Recognizing and Honoring Public Works Director Marc Roden on his retirement

UNFINISHED BUSINESS:

NEW BUSINESS:

DEPARTMENT REPORTS:

City Administrator

Legal Counsel

City Treasurer

Parks and Recreation

Engineering

Police

Fire

Public Works

ANNOUNCEMENTS:

The Christmas Tree Lighting Event will be on 11/26/23

The next Caucus Meeting is scheduled for 11/29/23 at 10 AM

Marc Roden's Retirement Party will be on 11/30/23 at 12 PM

Santa's Neighborhood Visit is scheduled for 12/2/23

The next Commission Meeting is scheduled for 12/13/23 at 7 PM

Holiday Yard Decorating Contest Judging on 12/15 & 12/16/23

MINUTES

LEGISLATION

**City of Taylor Mill
COMMISSION MEETING
Wednesday, October 11, 2023**

CALL TO ORDER & WELCOME:

Mayor Bell called the meeting to order at 7:00 p.m. and welcomed those in attendance. Mayor Daniel L. Bell, Commissioner Caroline Braden, Commissioner Mark Kreimborg, Commissioner Ed Kuehne, Commissioner Dan Murray, City Administrative Officer Brian Haney, and City Attorney Jack Gatlin were in attendance.

INVOCATION/PLEDGE OF ALLEGIANCE:

Commissioner Murray led the invocation followed by the Pledge of Allegiance.

APPROVAL OF MINUTES:

September 13, 2023, Commission Meeting

Mayor Bell called for a motion to approve the September 13, 2023, Special Commission Meeting Minutes. Commissioner Kuehne so moved, with a second from Commissioner Braden. The Clerk called the roll. The Commission approved by unanimous vote.

MOTION PASSED

September 28, 2023, Special Meeting

Mayor Bell called for a motion to approve September 28, 2023, Special Meeting Minutes. Commissioner Murray so moved, with a second from Commissioner Braden. The City Clerk called the roll. The motion passed with 4 votes in favor and 1 abstention.

Commissioner Murray – Yes
Commissioner Braden – Yes
Commissioner Kreimborg – Abstain
Commissioner Kuehne – Yes
Mayor Bell – Yes

MOTION PASSED

GUESTS:

Mayor Bell invited the public to come and speak.

Stu Bowns of 5400 Shadow Hill Court addressed the Commission.

Jeff Groneck of 6146 Ridgeside Court addressed the Commission.

LEGISLATION: *None*

NEW BUSINESS:

CAO Brian Haney requested the Commission to approve the Halloween trick-or-treat hours to be between 6 PM and 8 PM. Mayor Bell called for a motion to establish trick-or-treat hours to be 6 PM to 8 PM on October 31, 2023. Commissioner Murray so moved, with a second from Commissioner Kreimborg. The Clerk called the roll. The Commission approved by unanimous vote.

MOTION PASSED

UNFINISHED BUSINESS:

CAO Brian Haney requested the Commission to approve \$1800.00 for a land survey to be completed for the application to the state for surplus property in front of the Shell station and grassy knoll area. Mayor Bell called for a motion to approve the \$1,800.00 cost for the land survey. Commissioner Murray so moved, with a second from Commissioner Braden. The Clerk called the roll. The Commission approved by unanimous vote.

MOTION PASSED

DEPARTMENT REPORTS:

The Commission reviewed reports from the following staff members: City Administrator, Treasurer, Engineering, Fire/EMS, Legal Counsel, Parks and Recreation, Public Works, and Police.

There being no further business, Mayor Bell called for a motion to adjourn. Commissioner Kuehne so moved, with a second from Commissioner Braden to adjourn the meeting. The motion passed with the unanimous approval of the Commission, the time being 7:48 p.m.

MOTION CARRIED

The next Commission Meeting will be Wednesday, November 8, 2023, at 7:00 p.m. at the City of Taylor Mill Municipal Building located at 5225 Taylor Mill Road.

APPROVED:

Daniel L. Bell, Mayor

ATTEST:

Kristy Webb, City Clerk

Date: _____

**City of Taylor Mill
CAUCUS MEETING
Wednesday, October 25, 2023**

CALL TO ORDER & WELCOME:

Mayor Bell called the meeting to order at 10:01 a.m. Those present were Mayor Daniel L. Bell, Commissioner Caroline Braden, Commissioner Ed Kuehne, Commissioner Mark Kreimborg, Commissioner Dan Murray, City Administrative Officer Brian Haney, and City Attorney Jack Gatlin.

DISCUSSIONS:

CAO Haney led the discussion on roads that the city plows for other jurisdictions.

CAO Haney led the discussion regarding the 2024 road program and the options to fix the streets.

CAO Haney led the discussion to consider establishing an annual replacement program to address park equipment.

CAO Haney provided an update on Duke Energy's plants to donate trees for the park.

CAO Haney provided an update that Kenton County will provide the City Police and Fire/EMS with Narcan. A program will also be made available for private citizens to also get Narcan.

CAO Haney provided an update on the application to the State of KY for surplus property at the Shell/Grassy Knoll areas.

CAO Haney provided an update on the Firehouse committee work.

CAO Haney led the discussion about the next garbage contract that will begin on July 1, 2024. Also discussed, was new billing alternatives.

CAO Haney led the discussion to have concert events scheduled on a different day of the week.

CAO Haney led the discussion about next year's road plan and having Kenton County do the next five-year plan.

CAO Haney led the discussion about having an ordinance that would address habitual nuisance properties.

CAO Haney led the discussion on whether or not to disallow, restrict or regulate bow hunting inside the city limits.

CAO Haney provided an update on the personnel changes going on with Police and Public Works.

CAO Haney provided an update on the LWCF grant and Stage Project.

CAO Haney provided an update on the Bigby Coffee relocating to the former cleaners so that they can have a drive thru.

CAO Haney and Commissioner Braden led the discussion on ways to cut costs for the Park Place Community Center.

At 11:29 a.m. Mayor Bell called for a motion to go into executive session per K.R.S. 61.810(1)(f) regarding discussions or hearings that might lead to the appointment, discipline, or dismissal of an individual employee, member, or student without restricting that employee's member's, or student's right to a public hearing if requested. This exception shall not be interpreted to permit discussion of general personnel matters in secret. Commissioner Kreimborg so moved, with a second from Commissioner Murray. All Commissioners were in favor.

MOTION PASSED

The commission went into Executive Session at 11:34 a.m.

The Commission came out of the Executive Session and back into the public meeting. There being no further business, Mayor Bell called for a motion to adjourn. Commissioner Kuehne so moved, with a second from Commissioner Braden to adjourn the meeting. A voice call vote was taken and the motion passed with the unanimous approval of the Commission, the time being 11:55 a.m.

MOTION CARRIED

The next Commission Meeting will be Wednesday, November 8, 2023, at 7:00 p.m. at the City of Taylor Mill Municipal Building located at 5225 Taylor Mill Road.

APPROVED:

Daniel L. Bell, Mayor

ATTEST:

Kristy Webb, City Clerk

Date: _____

ORDINANCE NO. 392 (12-13-23)

AN ORDINANCE OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY, AMENDING TAYLOR MILL ORDINANCE NO. 385 (06-14-2023) AND THE BUDGET ADOPTED THEREBY FOR THE CITY OF TAYLOR MILL FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024.

BE IT ORDAINED BY THE CITY OF TAYLOR MILL, IN KENTON COUNTY KENTUCKY, AS FOLLOWS:

Section 1.0 — Amendments

The budget for the City of Taylor Mill for the fiscal year beginning on July 1, 2023 and ending June 30, 2024, adopted by Taylor Mill Ordinance No. 385 (06-14-2023) is hereby amended as indicated in the budget identified as Schedule A attached hereto and made a part hereof by reference, with the text being added indicated by a single solid line beneath them and the words being removed marked at the beginning with an opening bracket and at the end with a closing bracket and the text between them stricken through with a solid line, as required by K.R.S. 83A.060(3); and during the remainder of the fiscal year which began on July 1, 2023 and ends on June 30, 2024, the City of Taylor shall operate and be operated pursuant thereto; and no monies shall be expended by or on behalf of the City of Taylor Mill except in accordance therewith; and no single appropriation or expenditure in accordance therewith shall exceed the sum of Two Thousand, Five Hundred (\$2,500.00) Dollars without prior approval of the Taylor Mill City Commission therefore.

Section 2.0 — Provisions Severable

The provisions of this ordinance are severable; and the invalidity of any provision of this ordinance shall not affect the validity of any other provisions thereof; and such other provisions shall remain in full force and effect as long as they remain valid in the absence of those provisions determined to be invalid.

Section 3.0 — Conflicting Ordinances Repealed

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict.

Section 4.0 — Effective Date

This ordinance shall be effective as soon as possible according to law.

Section 5.0 — Publication

This ordinance shall be published in summary pursuant to K.R.S. 83A.060 (9).

City of Taylor Mill
Kenton County, Kentucky

DANIEL L. BELL, Mayor

Date

ATTEST:

KRISTY WEBB, City Clerk

First Reading: 11/08/2023

Second Reading: _____

Publication Date: _____

MUNICIPAL ORDER NO. 144 (11-08-23)

A MUNICIPAL ORDER OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY RE-APPOINTING PHILLIP PIERCE TO THE TELECOMMUNICATIONS BOARD OF NORTHERN KENTUCKY FOR THE CITY OF TAYLOR MILL

WHEREAS, the Telecommunications Board of Northern Kentucky (TBNK) is the cable television regulatory authority formed by an inter-local cooperative agreement among the Kenton County Fiscal Court and the City of Taylor Mill and 14 other cities within Kenton County as the members thereof; and

WHEREAS, The Board of Directors is the governing body of TBNK; and it is composed of representatives appointed by each member government for two (2) year terms;

WHEREAS, there is now a vacancy in the representation of the City of Taylor Mill on the Board of Directors of TBNK;

NOW, THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:

Section 1.0 Re-appointment

Phillip Pierce is hereby appointed as the representative of the City of Taylor Mill on the Board of Directors of the Telecommunications Board of Northern Kentucky, for a term of two (2) years that expires at midnight on the evening of December 31, 2025 and the appointment of a successor.

Section 2.0 Severability

The provisions of this Municipal Order are severable; and the invalidity of any provision of this municipal order shall not affect the validity of any other provision thereof; and such other provisions shall remain in full force and effect as long as they remain valid in the absence of those provisions determined to be invalid.

Section 3.0 Repeal of Conflicting Provisions

All Municipal Orders or parts of Municipal Orders in conflict with the provisions of this Municipal Order are hereby repealed to the extent of such conflict.

Section 4.0 Effective Date

This Municipal Order shall be effective as soon as possible according to law.

DANIEL L. BELL, Mayor

Date: _____

MUNICIPAL ORDER NO. 145 (11-08-23)

A MUNICIPAL ORDER OF THE CITY OF TAYLOR MLL IN KENTON COUNTY KENTUCKY MAKING THE WRITTEN DETERMINATIONS REQUIRED BY KRS 82.083 FOR THE SALE OR OTHER DISPOSITION OF PROPERTY OWNED BY THE CITY

WHEREAS, the City of Taylor Mill now owns property that is no longer useful or beneficial to the City; and

WHEREAS, KRS 82.083 establishes certain requirements for the disposition of such property;

NOW, THEREFORE, it is hereby **ORDERED** and **DETERMINED** by the City of Taylor Mill as follows:

Section 1.0 Written Determinations Required by KRS 82.083

Pursuant to the requirements of KRS 82.083 for the sale or other disposition of property owned by the City, it is hereby determined that one (1) fire apparatus with a pumper: a 1996 Ferrara Custom Cab & Chassis with VIN # 44KFT428XTWZ18216 is no longer needed or beneficial to the City; and shall be disposed of by one of the following methods required by KRS 82.083.

- 1.1 Transferred, with or without compensation, to another governmental agency.
- 1.2 Transferred, with or without compensation, for economic development purposes.
- 1.3 Sold at public auction following publication of the auction in accordance with KRS 424.130(1)(b).
- 1.4 Sold by electronic auction following publication of the auction, including the uniform resource link (URL) for the site of the electronic auction, in accordance with KRS 424.130(1)(b).
- 1.5 Sold by sealed bids, in accordance with the procedure for sealed bids under KRS 45A.365(3) and (4).

Section 2.0 Written Descriptions Required by KRS 82.083

It is hereby determined that the 1996 Ferrara Custom Cab & Chassis with VIN # 44KFT428XTWZ18216 has high mileage, multiple mechanical issues, and is past usable life; and it is now in the public interest for the City to dispose of it because it is now worn out due to

use, wear, and tear and the repair thereof has become prohibitive. The City wishes to dispose of the automobile by selling it by one of the methods authorized by KRS 82.083.

Section 3.0 – Provisions Severable

The provisions of this municipal order are severable, and the invalidity of any provision hereof shall not affect the validity of any other provision thereof, and such other provisions shall remain in full force and effect as long as they remain valid in the absence of those provisions determined to be invalid.

Section 4.0 – Conflicting Municipal Orders Repealed

All municipal orders or parts of municipal orders in conflict with the provisions of this municipal order are hereby repealed to the extent of such conflict.

Section 5.0 – Effective Date

This municipal order shall be effective as soon as possible according to law.

DANIEL L. BELL, MAYOR

Attest: _____

KRISTY WEBB, City Clerk

Date: _____

MUNICIPAL ORDER NO. 146 (11-08-23)

A MUNICIPAL ORDER OF THE CITY OF TAYLOR MLL IN KENTON COUNTY KENTUCKY ACCEPTING THE FIRE MEMORIAL IN PRIDE PARK AS CITY PROPERTY

WHEREAS, the Taylor Mill Firefighters Association represents current and past volunteers from Winston Park, Forrest Hills, and the City of Taylor Mill fire departments.

WHEREAS, the Taylor Mill Firefighters Association, using funds from the sale of Station 2, commissioned a memorial to be constructed in Pride Park, and on Saturday, October 21, 2023, that memorial was dedicated at an official ceremony; and

NOW, THEREFORE, the City of Taylor Mill accepts the Fire Memorial, to own and maintain in perpetuity.

DANIEL L. BELL, MAYOR

Attest: _____
KRISTY WEBB, City Clerk

Date: _____

**RESOLUTION
OF THE
CITY OF TAYLOR MILL**

November 8, 2023

WHEREAS, within every community, there exist certain individuals who, through their hard work, dedication, and service, play an instrumental role in making our community a better place to live; one such individual is Marc Roden; and

WHEREAS, the City of Taylor Mill Commission wishes to recognize and honor Public Works Director Marc Roden upon the occasion of his retirement after nineteen-plus years of service to the City of Taylor Mill; and

WHEREAS, the City of Taylor Mill would like to express our sincere appreciation to Marc Roden and wish him the warmest of regards for success in all of his endeavors.

NOW THEREFORE BE IT RESOLVED that the City of Taylor Mill, Kentucky wishes to hereby congratulate Public Works Director Marc Roden by extending this resolution, as an expression of our pride and wish him happiness.

Signed and adopted this 8th day of November 2023 by the City of Taylor Mill, Kenton County, Kentucky.

DANIEL L. BELL, Mayor

Attest: _____
KRISTY WEBB, City Clerk

TREASURER REPORT

**General Fund
Budget vs. Actual
July through October 2023**

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
10.4001 - Real Estate Taxes	415,212.14	2,250,000.00	-1,834,787.86	18.5%
10.4002 - Real Estate Taxes Prior	1,118.04	5,000.00	-3,881.96	22.4%
10.4003 - Penalty & Interest RE	2,399.86	10,000.00	-7,600.14	24.0%
10.4004 - Real Estate Legal Fees	100.00	1,500.00	-1,400.00	6.7%
10.4005 - ABC Licenses	9,310.00	10,040.00	-730.00	92.7%
10.4006 - Net Profits Tax	18,521.13	215,500.00	-196,978.87	8.6%
10.4007 - Insurance Fees	138,407.13	740,000.00	-601,592.87	18.7%
10.4008 - Occupational Taxes	200,010.15	1,100,000.00	-899,989.85	18.2%
10.4009 - Utility Taxes	55,560.02	225,000.00	-169,439.98	24.7%
10.4010 - Cable Franchise Fees	5,740.74	30,000.00	-24,259.26	19.1%
10.4011 - Public Service Taxes	0.00	100,000.00	-100,000.00	0.0%
10.4012 - R/R Tangible Tax	0.00	22,500.00	-22,500.00	0.0%
10.4013 - R/R Car Line Tax	0.00	40,000.00	-40,000.00	0.0%
10.4014 - Omitted Tangible Property Tax	4,110.26	100.00	4,010.26	4,110.3%
10.4015 - Base Court Revenue	0.00	7,000.00	-7,000.00	0.0%
10.4016 - KLEPF/KFFPF Receipts	28,390.90	86,000.00	-57,609.10	33.0%
10.4017 - Waste Collection	79,912.92	400,615.00	-320,702.08	19.9%
10.4018 - Interest Earned	36,175.99	60,000.00	-23,824.01	60.3%
10.4019 - Ambulance Reimbursements	47,868.95	160,000.00	-112,131.05	29.9%
10.4020 - Impound Fees	650.00	250.00	400.00	260.0%
10.4021 - Police Fines	0.00	100.00	-100.00	0.0%
10.4022 - Civil Citations	20.00	200.00	-180.00	10.0%
10.4023 - Forfeitures	0.00	0.00	0.00	0.0%
10.4024 - State Aid-Fire Department	0.00	11,000.00	-11,000.00	0.0%
10.4025 - Bank Deposit Tax	0.00	16,125.00	-16,125.00	0.0%
10.4026 - Code Enforcement Citation Fees	200.00	0.00	200.00	100.0%
10.4027 - Off Duty Details -PD	1,155.00	0.00	1,155.00	100.0%
10.4028 - SRO Contract Reimbursements	0.00	0.00	0.00	0.0%
10.4029 - PD Explorer Program	0.00	0.00	0.00	0.0%
10.4030 - Senior Membership Dues	420.00	500.00	-80.00	84.0%
10.4033 - Brick Paver Sales	0.00	0.00	0.00	0.0%
10.4034 - Yard Sale Permits	102.00	100.00	2.00	102.0%
10.4035 - Park Event Receipts	0.00	0.00	0.00	0.0%
10.4036 - Shelter House Rentals	3,136.48	5,000.00	-1,863.52	62.7%
10.4037 - Park Place Rentals	14,225.00	32,000.00	-17,775.00	44.5%
10.4040 - Oxford Hills Assessment	0.00	0.00	0.00	0.0%
10.4041 - Holland Drive Assessment	0.00	26,313.00	-26,313.00	0.0%
10.4042 - LWCF Grant	0.00	45,625.00	-45,625.00	0.0%
10.4043 - Unrealized Gain	14,830.00	0.00	14,830.00	100.0%
10.4044 - Realized Gain	0.00	0.00	0.00	0.0%
10.4045 - CARES Funding	0.00	0.00	0.00	0.0%
10.4046 - ARPA Funding	589,970.07	0.00	589,970.07	100.0%
10.4047 - Highway Safety Grant - PD	1,512.97	92,208.00	-90,695.03	1.6%
10.4049 - FEMA Grant - FD	9,700.52	0.00	9,700.52	100.0%
10.4050 - National Opioids Settlement	6,094.88	0.00	6,094.88	100.0%
10.4111 - Miscellaneous Income	22,791.92	25,000.00	-2,208.08	91.2%
Total Income	1,707,647.07	5,717,676.00	-4,010,028.93	29.9%
Gross Profit	1,707,647.07	5,717,676.00	-4,010,028.93	29.9%
Expense				
10.10 - Admin Department				
10.5001 - Salary/Electeds	4,877.20	14,632.00	-9,754.80	33.3%
10.5002 - Salary CAO	32,029.20	111,035.00	-79,005.80	28.8%
10.5003 - Salary City Clerk	17,712.00	61,392.00	-43,680.00	28.9%
10.5004 - Salary Treasurer	20,441.68	70,216.00	-49,774.32	29.1%
10.5005 - Overtime	1,671.24	6,000.00	-4,328.76	27.9%
10.5006 - Retirement	13,818.06	58,582.00	-44,763.94	23.6%
10.5007 - FICA	5,893.31	20,141.00	-14,247.69	29.3%
10.5008 - Medical Insurance	11,430.94	34,295.00	-22,864.06	33.3%
10.5009 - Medical Ins. Alternative	0.00	0.00	0.00	0.0%
10.5010 - Life/LTD	842.00	3,631.00	-2,789.00	23.2%
10.5011 - Workers Comp	9,543.97	750.00	8,793.97	1,272.5%
10.5013 - Employee Asst Program	131.25	525.00	-393.75	25.0%
10.5015 - Association Dues/Memberships	505.00	7,250.00	-6,745.00	7.0%
10.5016 - Training/Education	2,905.76	5,000.00	-2,094.24	58.1%
10.5017 - Publications	118.62	250.00	-131.38	47.4%
10.5018 - Uniforms/Clothing	0.00	300.00	-300.00	0.0%
10.5019 - Cellular	419.54	3,200.00	-2,780.46	13.1%
10.5020 - IT Support	712.50	3,000.00	-2,287.50	23.8%
10.5021 - Computer Equipment	63.99	2,500.00	-2,436.01	2.6%
10.5022 - Fuel	187.16	750.00	-562.84	25.0%
10.5023 - Vehicle Maintenance	197.63	750.00	-552.37	26.4%
10.5024 - Printing	0.00	1,750.00	-1,750.00	0.0%
10.5025 - Postage	2,015.00	2,500.00	-485.00	80.6%
10.5026 - Electric	358.69	3,500.00	-3,141.31	10.2%
10.5027 - Water-City Bldg	74.42	450.00	-375.58	16.5%
10.5028 - Sanitation	469.58	1,750.00	-1,280.42	26.8%
10.5029 - City Bldg Repair/Maintenance	1,677.07	5,000.00	-3,322.93	33.5%
10.5030 - Office Supplies	1,807.24	5,500.00	-3,692.76	32.9%
10.5031 - Telephone/Internet Services	520.67	2,200.00	-1,679.33	23.7%
10.5033 - Office Equipment	0.00	750.00	-750.00	0.0%
10.5034 - Insurance	3,091.45	8,500.00	-5,408.55	36.4%
10.5035 - Service Agreements/Contracts	7,179.33	24,000.00	-16,820.67	29.9%
10.5037 - Janitorial Services	659.21	3,500.00	-2,840.79	18.8%

**General Fund
Budget vs. Actual
July through October 2023**

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
10.5038 · Landscaping	669.00	1,000.00	-331.00	66.9%
10.5042 · Equipment Repair/Maintenance	934.26	0.00	934.26	100.0%
10.5043 · Advertisements	0.00	2,000.00	-2,000.00	0.0%
10.5044 · Audit Services	8,095.00	25,000.00	-16,905.00	32.4%
10.5045 · City Attorney Services	8,124.99	36,000.00	-27,875.01	22.6%
10.5046 · Codification	495.00	2,500.00	-2,005.00	19.8%
10.5047 · Data Processing	25,769.88	26,000.00	-230.12	99.1%
10.5048 · Employee Enrichment	1,190.00	1,750.00	-560.00	68.0%
10.5049 · Banking Fees	435.33	2,500.00	-2,064.67	17.4%
10.5050 · Kenton County Dog Warden	4,679.60	11,000.00	-6,320.40	42.5%
10.5051 · Payroll Service Fees	2,161.29	7,750.00	-5,588.71	27.9%
10.5052 · Planning and Zoning Fees	5,244.93	20,000.00	-14,755.07	26.2%
10.5053 · Prof. Accounting Services	4,460.00	9,600.00	-5,140.00	46.5%
10.5054 · Real Estate Tax Refund CY	196.22	1,200.00	-1,003.78	16.4%
10.5055 · Real Estate Tax Refund PY	733.06	2,250.00	-1,516.94	32.6%
10.5056 · Street Lights	13,731.81	40,000.00	-26,268.19	34.3%
10.5057 · Waste Collection	100,337.80	400,615.00	-300,277.20	25.0%
10.5058 · Special Counsel	0.00	3,000.00	-3,000.00	0.0%
10.5059 · Fleet Management	0.00	8,500.00	-8,500.00	0.0%
10.5060 · Education Reimbursement	0.00	3,300.00	-3,300.00	0.0%
10.5111 · Miscellaneous Expenses	2,988.75	6,000.00	-3,011.25	49.8%
Total 10.10 · Admin Department	321,600.63	1,073,564.00	-751,963.37	30.0%
10.20 · Police Department				
20.5001 · Police Chief Salary	26,365.50	91,400.00	-65,034.50	28.8%
20.5002 · Police Officer Salaries	156,336.03	591,501.00	-435,164.97	26.4%
20.5003 · SRO Salaries	0.00	0.00	0.00	0.0%
20.5004 · Admin Clerk Salary	14,520.00	50,341.00	-35,821.00	28.8%
20.5005 · Overtime	15,772.08	70,000.00	-54,227.92	22.5%
20.5006 · Retirement	60,087.06	277,589.00	-217,501.94	21.6%
20.5007 · FICA	17,316.13	65,262.00	-47,945.87	26.5%
20.5008 · Medical Insurance	49,573.75	153,420.00	-103,846.25	32.3%
20.5009 · Medical Insurance Alternative	4,251.24	14,570.00	-10,318.76	29.2%
20.5010 · Life/LTD	2,163.16	11,341.00	-9,177.84	19.1%
20.5011 · Workers Comp	10,319.48	30,000.00	-19,680.52	34.4%
20.5013 · Employee Asst Program	131.25	525.00	-393.75	25.0%
20.5014 · KLEPF	11,655.17	47,300.00	-35,644.83	24.6%
20.5015 · Assoc. Dues/Memberships	275.00	8,500.00	-8,225.00	3.2%
20.5016 · Training/Education	3,133.96	20,000.00	-16,866.04	15.7%
20.5017 · Publications	0.00	200.00	-200.00	0.0%
20.5018 · Uniforms	2,099.26	14,500.00	-12,400.74	14.5%
20.5019 · Cellular Expense	412.70	6,484.00	-6,071.30	6.4%
20.5020 · IT Support	712.50	3,500.00	-2,787.50	20.4%
20.5021 · Computer Equipment	293.48	2,500.00	-2,206.52	11.7%
20.5022 · Fuel	8,579.34	35,000.00	-26,420.66	24.5%
20.5023 · Vehicle Maintenance	1,611.02	12,000.00	-10,388.98	13.4%
20.5024 · Printing	0.00	750.00	-750.00	0.0%
20.5025 · Postage	0.00	250.00	-250.00	0.0%
20.5029 · Building Repair and Maintenance	54.62	5,000.00	-4,945.38	1.1%
20.5030 · Office Supplies	595.00	2,500.00	-1,905.00	23.8%
20.5031 · Telephone/Internet Services	522.44	1,600.00	-1,077.56	32.7%
20.5033 · Office Equipment	119.99	5,000.00	-4,880.01	2.4%
20.5034 · Insurance	11,638.40	32,000.00	-20,361.60	36.4%
20.5035 · Service Agreements/Contracts	23,562.40	26,750.00	-3,187.60	88.1%
20.5037 · Janitorial Supplies	89.21	250.00	-160.79	35.7%
20.5039 · Technical Supplies	364.52	8,500.00	-8,135.48	4.3%
20.5040 · Technical Equipment	2,415.11	12,750.00	-10,334.89	18.9%
20.5041 · Crime Prevention NEAT	0.00	1,000.00	-1,000.00	0.0%
20.5042 · Equipment Repair/Maintenance	934.26	500.00	434.26	186.9%
20.5043 · Explorer Program	0.00	0.00	0.00	0.0%
20.5044 · Impoundment Fees	0.00	0.00	0.00	0.0%
20.5045 · Off Duty Police Details	0.00	0.00	0.00	0.0%
20.5046 · Cruiser Washes	0.00	0.00	0.00	0.0%
20.5047 · Fleet Management	0.00	51,000.00	-51,000.00	0.0%
20.5048 · Police Department Forfeitures	0.00	500.00	-500.00	0.0%
20.5049 · Education Reimbursement	0.00	10,000.00	-10,000.00	0.0%
20.5111 · Miscellaneous Expenses	662.09	6,000.00	-5,337.91	11.0%
Total 10.20 · Police Department	426,566.15	1,670,283.00	-1,243,716.85	25.5%

**General Fund
Budget vs. Actual
July through October 2023**

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
10.30 - Fire Department				
30.5001 - Fire Chief Salary	27,631.80	95,791.00	-68,159.20	28.8%
30.5002 - Full Time Firemen Salaries	140,268.89	522,195.00	-381,926.11	26.9%
30.5003 - Part Time FF Salaries	73,981.69	306,662.00	-232,680.31	24.1%
30.5005 - Overtime	9,198.92	50,000.00	-40,801.08	18.4%
30.5006 - Retirement	88,606.92	375,650.00	-287,043.08	23.6%
30.5007 - FICA	20,176.97	75,000.00	-54,823.03	26.9%
30.5008 - Medical Insurance	23,640.42	83,060.00	-59,419.58	28.5%
30.5009 - Medical Insurance Alternative	6,073.20	21,855.00	-15,781.80	27.8%
30.5010 - Life/LTD	2,031.38	8,055.00	-6,023.62	25.2%
30.5011 - Workers Comp	15,666.67	27,000.00	-11,333.33	58.0%
30.5013 - Employee Asst. Program	131.25	525.00	-393.75	25.0%
30.5014 - KFFPF	9,375.85	38,700.00	-29,324.15	24.2%
30.5015 - Assoc. Dues/Memberships	60.00	1,500.00	-1,440.00	4.0%
30.5016 - Training/Education	3,180.72	7,000.00	-3,819.28	45.4%
30.5017 - Publications	0.00	1,000.00	-1,000.00	0.0%
30.5018 - Uniforms	2,857.23	14,000.00	-11,142.77	20.4%
30.5019 - Cellular	847.00	6,100.00	-5,253.00	13.9%
30.5020 - IT Support	712.50	3,000.00	-2,287.50	23.8%
30.5021 - Computer Expense	151.44	1,000.00	-848.56	15.1%
30.5022 - Fuel	3,353.62	20,000.00	-16,646.38	16.8%
30.5023 - Vehicle Maintenance	6,157.69	30,000.00	-23,842.31	20.5%
30.5024 - Printing	142.11	1,500.00	-1,357.89	9.5%
30.5025 - Postage	0.00	100.00	-100.00	0.0%
30.5026 - Electric	4,988.18	28,000.00	-23,011.82	17.8%
30.5027 - Water	238.86	1,000.00	-761.14	23.9%
30.5028 - Sanitation	327.95	1,500.00	-1,172.05	21.9%
30.5029 - Building Repair/Maintenance	128.20	3,000.00	-2,871.80	4.3%
30.5030 - Office Supplies	585.71	1,000.00	-414.29	58.6%
30.5031 - Telephone/Internet Services	522.43	1,925.00	-1,402.57	27.1%
30.5033 - Office Equipment	118.99	500.00	-381.01	23.8%
30.5034 - Insurance	42,263.72	35,865.00	6,398.72	117.8%
30.5035 - Service Agreements/Contracts	6,690.43	21,000.00	-14,309.57	31.9%
30.5037 - Janitorial Supplies	760.26	2,500.00	-1,739.74	30.4%
30.5041 - Fire Vehicles	0.00	28,000.00	-28,000.00	0.0%
30.5042 - Equipment Repair/Maintenance	934.26	5,000.00	-4,065.74	18.7%
30.5043 - ALS Medications	2,335.94	5,000.00	-2,664.06	46.7%
30.5044 - EMS Licensures	570.25	2,000.00	-1,429.75	28.5%
30.5045 - Staff Medicals/Immunizations	0.00	2,000.00	-2,000.00	0.0%
30.5046 - Major Squad Equipment	1,400.00	5,000.00	-3,600.00	28.0%
30.5047 - Major Fire Equipment	6,220.56	6,000.00	220.56	103.7%
30.5048 - Medical Director	5,000.00	5,000.00	0.00	100.0%
30.5049 - Public Education	709.00	1,000.00	-291.00	70.9%
30.5050 - Radios	189.13	8,000.00	-7,810.87	2.4%
30.5051 - Rehab. Fire/EMS	265.95	600.00	-334.05	44.3%
30.5054 - Squad Billing Services	-2,531.50	0.00	-2,531.50	100.0%
30.5055 - Squad Equipment	92.18	3,000.00	-2,907.82	3.1%
30.5056 - Squad Supplies	774.73	3,000.00	-2,225.27	25.8%
30.5057 - State Aid Equipment	0.00	0.00	0.00	0.0%
30.5059 - Vol. Benefit Payments	0.00	500.00	-500.00	0.0%
30.5061 - Vol. Recruitment/Appreciation	0.00	500.00	-500.00	0.0%
30.5062 - PPE Replacement	10,462.17	14,000.00	-3,537.83	74.7%
30.5063 - Stryker Purchase Agreement	0.00	0.00	0.00	0.0%
30.5064 - Ambulance Provider Assessment	6,419.39	15,000.00	-8,580.61	42.8%
30.5065 - Educational Reimbursement	0.00	3,300.00	-3,300.00	0.0%
30.5111 - Miscellaneous	442.40	5,000.00	-4,557.60	8.8%
Total 10.30 - Fire Department	524,155.46	1,897,883.00	-1,373,727.54	27.6%
10.40 - Public Works				
40.5001 - Public Works Director Salary	28,043.13	89,911.00	-61,867.87	31.2%
40.5002 - Public Work Salaries	49,975.94	171,794.00	-121,818.06	29.1%
40.5005 - Overtime	4,086.13	30,000.00	-25,913.87	13.6%
40.5006 - Retirement	15,030.62	67,850.00	-52,819.38	22.2%
40.5007 - FICA	6,369.18	22,250.00	-15,880.82	28.6%
40.5008 - Medical Insurance	11,593.04	35,770.00	-24,176.96	32.4%
40.5009 - Medical Insurance Alternative	2,544.76	7,635.00	-5,090.24	33.3%
40.5010 - Life/LTD	938.80	3,761.00	-2,822.20	25.0%
40.5011 - Workers Comp	3,519.22	12,000.00	-8,480.78	29.3%
40.5012 - Longevity	0.00	2,500.00	-2,500.00	0.0%
40.5013 - Employee Asst. Program	131.25	525.00	-393.75	25.0%
40.5015 - Assoc. Dues/Memberships	60.00	100.00	-40.00	60.0%
40.5016 - Training/Education	0.00	300.00	-300.00	0.0%
40.5018 - Uniforms	0.00	2,400.00	-2,400.00	0.0%
40.5019 - Cellular	247.14	2,250.00	-2,002.86	11.0%
40.5020 - IT Support	712.50	2,850.00	-2,137.50	25.0%
40.5021 - Computer Equipment	0.00	500.00	-500.00	0.0%
40.5022 - Fuel	4,055.87	30,000.00	-25,944.13	13.5%
40.5023 - Vehicle Maintenance	1,557.67	25,000.00	-23,442.33	6.2%
40.5029 - Building Repair/Maintenance	0.00	1,000.00	-1,000.00	0.0%
40.5030 - Office Supplies	128.61	200.00	-71.39	64.3%
40.5031 - Telephone/Internet Services	239.68	1,000.00	-760.32	24.0%
40.5034 - Insurance	2,182.20	15,000.00	-12,817.80	14.5%
40.5035 - Service Agreement/Contracts	833.30	2,000.00	-1,166.70	41.7%
40.5037 - Janitorial Supplies	103.00	3,000.00	-2,897.00	3.4%
40.5038 - Equipment Repair/Maintenance	620.76	16,500.00	-15,879.24	3.8%
40.5040 - Major Equipment	13,929.00	21,600.00	-7,671.00	64.5%
40.5041 - Tools and Supplies	2,098.28	5,000.00	-2,901.72	42.0%

**General Fund
Budget vs. Actual
July through October 2023**

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
40.5042 - Road Signs	348.26	2,000.00	-1,651.74	17.4%
40.5047 - Fleet Management	0.00	0.00	0.00	0.0%
40.5049 - Educational Reimbursement	0.00	1,000.00	-1,000.00	0.0%
40.5111 - Miscellaneous Expenses	2,078.05	5,000.00	-2,921.95	41.6%
Total 10.40 - Public Works	151,426.39	580,696.00	-429,269.61	26.1%
10.50 - Senior Services				
50.5001 - Senior Hospitality	403.28	2,000.00	-1,596.72	20.2%
50.5002 - Senior Speaker Series	0.00	0.00	0.00	0.0%
50.5111 - Senior Miscellaneous	0.00	200.00	-200.00	0.0%
10.50 - Senior Services - Other	0.00	0.00	0.00	0.0%
Total 10.50 - Senior Services	403.28	2,200.00	-1,796.72	18.3%
10.60 - Community Events				
60.5001 - Homecoming Parade	817.20	300.00	517.20	272.4%
60.5002 - Park Movies	1,042.92	750.00	292.92	139.1%
60.5003 - Tree Lighting Ceremony	0.00	3,750.00	-3,750.00	0.0%
60.5004 - Santa On Trucks	0.00	250.00	-250.00	0.0%
60.5005 - Easter Egg Hunt	0.00	3,000.00	-3,000.00	0.0%
60.5006 - Holiday Yard Decorating	0.00	175.00	-175.00	0.0%
60.5024 - Printing	0.00	150.00	-150.00	0.0%
60.5025 - Postage	0.00	0.00	0.00	0.0%
60.5026 - Equipment/Supplies	140.98	1,000.00	-859.02	14.1%
60.5027 - Signs	0.00	1,200.00	-1,200.00	0.0%
60.5028 - Special Events	10,558.77	8,000.00	2,558.77	132.0%
60.5111 - Miscellaneous Expenses	0.00	3,000.00	-3,000.00	0.0%
10.60 - Community Events - Other	0.00	0.00	0.00	0.0%
Total 10.60 - Community Events	12,559.87	21,575.00	-9,015.13	58.2%
10.70 - Parks Department				
70.5002 - Basketball Court Repair/Maint.	0.00	2,500.00	-2,500.00	0.0%
70.5005 - Fire Monitoring Services	308.76	1,600.00	-1,291.24	19.3%
70.5006 - Flags	0.00	550.00	-550.00	0.0%
70.5007 - Lighting Maintenance	27.17	600.00	-572.83	4.5%
70.5008 - Equipment/Supplies	22.15	1,000.00	-977.85	2.2%
70.5010 - Shelter Houses Maint.	143.29	2,000.00	-1,856.71	7.2%
70.5013 - Playground Equip Repair/Maint.	3,044.50	2,500.00	544.50	121.8%
70.5014 - Safety Surface Repair/Maint.	0.00	0.00	0.00	0.0%
70.5015 - Park Place Maintenance	379.66	5,000.00	-4,620.34	7.6%
70.5017 - Signage & Trail Markers	187.28	500.00	-312.72	37.5%
70.5020 - Trail Construction/Maint.	0.00	0.00	0.00	0.0%
70.5024 - Printing	0.00	0.00	0.00	0.0%
70.5026 - Electric	5,217.10	9,000.00	-3,782.90	58.0%
70.5027 - Water	623.71	1,750.00	-1,126.29	35.6%
70.5028 - Sanitation	1,470.15	5,300.00	-3,829.85	27.7%
70.5031 - Cable/Phone/Internet Park Place	1,189.84	4,000.00	-2,810.16	29.7%
70.5034 - Insurance-Pride Park	0.00	4,000.00	-4,000.00	0.0%
70.5035 - Service Agreements/Contracts	8,635.00	19,400.00	-10,765.00	44.5%
70.5037 - Janitorial Supplies	710.23	5,000.00	-4,289.77	14.2%
70.5038 - Landscaping	1,496.00	2,500.00	-1,004.00	59.8%
70.5039 - Janitorial Services	3,120.00	10,000.00	-6,880.00	31.2%
70.5040 - LWCF Grant for Pride Park Match	0.00	24,625.00	-24,625.00	0.0%
70.5111 - Miscellaneous Expenses	14,984.38	4,000.00	10,984.38	374.6%
Total 10.70 - Parks Department	41,559.22	105,825.00	-64,265.78	39.3%
10.80 - Capital Improvements				
80.5021 - Public Works Vehicles	100,000.00			
80.5006 - GF Transfer to MRA	0.00	0.00	0.00	0.0%
80.5007 - Engineering Consultants	6,373.00	125,000.00	-118,627.00	5.1%
80.5008 - TM Road Sidewalk Phase II	0.00	0.00	0.00	0.0%
80.5010 - Street Program	0.00	0.00	0.00	0.0%
80.5011 - TM Rd Sidewalk Phase 3	26,848.62	35,000.00	-8,151.38	76.7%
80.5012 - Pride Pkwy Lighting Loan Payabl	54,282.01	55,567.00	-1,284.99	97.7%
80.5013 - Capital Savings/Investment	0.00	0.00	0.00	0.0%
80.5014 - Gas Pump Replacement	0.00	0.00	0.00	0.0%
80.5015 - Firehouse Rehab/ Debt Service	15,641.06	2,000,000.00	-1,984,358.94	0.8%
80.5016 - Public Works Storage	0.00	0.00	0.00	0.0%
80.5017 - Stormwater Cost Share	0.00	5,000.00	-5,000.00	0.0%
80.5018 - Paving in Pride Park	39,250.00	0.00	39,250.00	100.0%
80.5019 - Water Line Break City Hall	0.00	0.00	0.00	0.0%
80.5020 - Fire Pumper Purchase	677,710.00	750,000.00	-72,290.00	90.4%
Total 10.80 - Capital Improvements	920,104.69	2,970,567.00	-2,050,462.31	31.0%
Total Expense	2,398,375.69	8,322,593.00	-5,924,217.31	28.8%
Net Ordinary Income	-690,728.62	-2,604,917.00	1,914,188.38	26.5%
Net Income	-690,728.62	-2,604,917.00	1,914,188.38	26.5%

**General Fund
Profit & Loss
July through October 2023**

	Jul - Oct 23
Ordinary Income/Expense	
Income	
10.4001 · Real Estate Taxes	415,212.14
10.4002 · Real Estate Taxes Prior	1,118.04
10.4003 · Penalty & Interest RE	2,399.86
10.4004 · Real Estate Legal Fees	100.00
10.4005 · ABC Licenses	9,310.00
10.4006 · Net Profits Tax	18,521.13
10.4007 · Insurance Fees	138,407.13
10.4008 · Occupational Taxes	200,010.15
10.4009 · Utility Taxes	55,560.02
10.4010 · Cable Franchise Fees	5,740.74
10.4011 · Public Service Taxes	0.00
10.4014 · Omitted Tangible Property Tax	4,110.26
10.4016 · KLEPF/KFFPF Receipts	28,390.90
10.4017 · Waste Collection	79,912.92
10.4018 · Interest Earned	36,175.99
10.4019 · Ambulance Reimbursements	47,868.95
10.4020 · Impound Fees	650.00
10.4022 · Civil Citations	20.00
10.4026 · Code Enforcement Citation Fees	200.00
10.4027 · Off Duty Details -PD	1,155.00
10.4030 · Senior Membership Dues	420.00
10.4034 · Yard Sale Permits	102.00
10.4036 · Shelter House Rentals	3,136.48
10.4037 · Park Place Rentals	14,225.00
10.4043 · Unrealized Gain	14,830.00
10.4046 · ARPA Funding	589,970.07
10.4047 · Highway Safety Grant - PD	1,512.97
10.4049 · FEMA Grant - FD	9,700.52
10.4050 · National Opioids Settlement	6,094.88
10.4111 · Miscellaneous Income	22,791.92
Total Income	1,707,647.07
Gross Profit	1,707,647.07
Expense	
10.10 · Admin Department	
10.5001 · Salary/Electeds	4,877.20
10.5002 · Salary CAO	32,029.20
10.5003 · Salary City Clerk	17,712.00
10.5004 · Salary Treasurer	20,441.68
10.5005 · Overtime	1,671.24
10.5006 · Retirement	13,818.06
10.5007 · FICA	5,893.31
10.5008 · Medical Insurance	11,430.94
10.5010 · Life/LTD	842.00
10.5011 · Workers Comp	9,543.97
10.5013 · Employee Asst Program	131.25
10.5015 · Association Dues/Memberships	505.00
10.5016 · Training/Education	2,905.76
10.5017 · Publications	118.62
10.5019 · Cellular	419.54
10.5020 · IT Support	712.50
10.5021 · Computer Equipment	63.99
10.5022 · Fuel	187.16
10.5023 · Vehicle Maintenance	197.63
10.5025 · Postage	2,015.00
10.5026 · Electric	358.69
10.5027 · Water-City Bldg	74.42
10.5028 · Sanitation	469.58
10.5029 · City Bldg Repair/Maintenance	1,677.07
10.5030 · Office Supplies	1,807.24
10.5031 · Telephone/Internet Services	520.67
10.5034 · Insurance	3,091.45

**General Fund
 Profit & Loss
 July through October 2023**

	Jul - Oct 23
10.5035 · Service Agreements/Contracts	7,179.33
10.5037 · Janitorial Services	659.21
10.5038 · Landscaping	669.00
10.5042 · Equipment Repair/Maintenance	934.26
10.5044 · Audit Services	8,095.00
10.5045 · City Attorney Services	8,124.99
10.5046 · Codification	495.00
10.5047 · Data Processing	25,769.88
10.5048 · Employee Enrichment	1,190.00
10.5049 · Banking Fees	435.33
10.5050 · Kenton County Dog Warden	4,679.60
10.5051 · Payroll Service Fees	2,161.29
10.5052 · Planning and Zoning Fees	5,244.93
10.5053 · Prof. Accounting Services	4,460.00
10.5054 · Real Estate Tax Refund CY	196.22
10.5055 · Real Estate Tax Refund PY	733.06
10.5056 · Street Lights	13,731.81
10.5057 · Waste Collection	100,337.80
10.5111 · Miscellaneous Expenses	2,988.75
Total 10.10 · Admin Department	321,600.63
10.20. · Police Department	
20.5001 · Police Chief Salary	26,365.50
20.5002 · Police Officer Salaries	156,336.03
20.5003 · SRO Salaries	0.00
20.5004 · Admin Clerk Salary	14,520.00
20.5005 · Overtime	15,772.08
20.5006 · Retirement	60,087.06
20.5007 · FICA	17,316.13
20.5008 · Medical Insurance	49,573.75
20.5009 · Medical Insurance Alternative	4,251.24
20.5010 · Life/LTD	2,163.16
20.5011 · Workers Comp	10,319.48
20.5013 · Employee Asst Program	131.25
20.5014 · KLEPF	11,655.17
20.5015 · Assoc. Dues/Memberships	275.00
20.5016 · Training/Education	3,133.96
20.5018 · Uniforms	2,099.26
20.5019 · Cellular Expense	412.70
20.5020 · IT Support	712.50
20.5021 · Computer Equipment	293.48
20.5022 · Fuel	8,579.34
20.5023 · Vehicle Maintenance	1,611.02
20.5029 · Building Repair and Maintenance	54.62
20.5030 · Office Supplies	595.00
20.5031 · Telephone/Internet Services	522.44
20.5033 · Office Equipment	119.99
20.5034 · Insurance	11,638.40
20.5035 · Service Agreements/Contracts	23,562.40
20.5037 · Janitorial Supplies	89.21
20.5039 · Technical Supplies	364.52
20.5040 · Technical Equipment	2,415.11
20.5042 · Equipment Repair/Maintenance	934.26
20.5111 · Miscellaneous Expenses	662.09
Total 10.20. · Police Department	426,566.15

**General Fund
Profit & Loss
July through October 2023**

	<u>Jul - Oct 23</u>
10.30 · Fire Department	
30.5001 · Fire Chief Salary	27,631.80
30.5002 · Full Time Firemen Salaries	140,268.89
30.5003 · Part Time FF Salaries	73,981.69
30.5005 · Overtime	9,198.92
30.5006 · Retirement	88,606.92
30.5007 · FICA	20,176.97
30.5008 · Medical Insurance	23,640.42
30.5009 · Medical Insurance Alternative	6,073.20
30.5010 · Life/LTD	2,031.38
30.5011 · Workers Comp	15,666.67
30.5013 · Employee Asst. Program	131.25
30.5014 · KFFPF	9,375.85
30.5015 · Assoc. Dues/Memberships	60.00
30.5016 · Training/Education	3,180.72
30.5018 · Uniforms	2,857.23
30.5019 · Cellular	847.00
30.5020 · IT Support	712.50
30.5021 · Computer Expense	151.44
30.5022 · Fuel	3,353.62
30.5023 · Vehicle Maintenance	6,157.69
30.5024 · Printing	142.11
30.5026 · Electric	4,988.18
30.5027 · Water	238.86
30.5028 · Sanitation	327.95
30.5029 · Building Repair/Maintenance	128.20
30.5030 · Office Supplies	585.71
30.5031 · Telephone/Internet Services	522.43
30.5033 · Office Equipment	118.99
30.5034 · Insurance	42,263.72
30.5035 · Service Agreements/Contracts	6,690.43
30.5037 · Janitorial Supplies	760.26
30.5042 · Equipment Repair/Maintenance	934.26
30.5043 · ALS Medications	2,335.94
30.5044 · EMS Licensures	570.25
30.5046 · Major Squad Equipment	1,400.00
30.5047 · Major Fire Equipment	6,220.56
30.5048 · Medical Director	5,000.00
30.5049 · Public Education	709.00
30.5050 · Radios	189.13
30.5051 · Rehab. Fire/EMS	265.95
30.5054 · Squad Billing Services	-2,531.50
30.5055 · Squad Equipment	92.18
30.5056 · Squad Supplies	774.73
30.5062 · PPE Replacement	10,462.17
30.5064 · Ambulance Provider Assessment	6,419.39
30.5111 · Miscellaneous	442.40
Total 10.30 · Fire Department	524,155.46
10.40 · Public Works	
40.5001 · Public Works Director Salary	28,043.13
40.5002 · Public Work Salaries	49,975.94
40.5005 · Overtime	4,086.13
40.5006 · Retirement	15,030.62
40.5007 · FICA	6,369.18
40.5008 · Medical Insurance	11,593.04
40.5009 · Medical Insurance Alternative	2,544.76
40.5010 · Life/LTD	938.80
40.5011 · Workers Comp	3,519.22
40.5013 · Employee Asst. Program	131.25
40.5015 · Assoc. Dues/Memberships	60.00
40.5019 · Cellular	247.14
40.5020 · IT Support	712.50
40.5022 · Fuel	4,055.87
40.5023 · Vehicle Maintenance	1,557.67

**General Fund
 Profit & Loss
 July through October 2023**

	Jul - Oct 23
40.5030 · Office Supplies	128.61
40.5031 · Telephone/Internet Services	239.68
40.5034 · Insurance	2,182.20
40.5035 · Service Agreement/Contracts	833.30
40.5037 · Janitorial Supplies	103.00
40.5038 · Equipment Repair/Maintenance	620.76
40.5040 · Major Equipment	13,929.00
40.5041 · Tools and Supplies	2,098.28
40.5042 · Road Signs	348.26
40.5111 · Miscellaneous Expenses	2,078.05
Total 10.40 · Public Works	151,426.39
10.50 · Senior Services	
50.5001 · Senior Hospitality	403.28
Total 10.50 · Senior Services	403.28
10.60 · Community Events	
60.5001 · Homecoming Parade	817.20
60.5002 · Park Movies	1,042.92
60.5026 · Equipment/Supplies	140.98
60.5028 · Special Events	10,558.77
Total 10.60 · Community Events	12,559.87
10.70 · Parks Department	
70.5005 · Fire Monitoring Services	308.76
70.5007 · Lighting Maintenance	27.17
70.5008 · Equipment/Supplies	22.15
70.5010 · Shelter Houses Maint.	143.29
70.5013 · Playground Equip Repair/Maint.	3,044.50
70.5015 · Park Place Maintenance	379.66
70.5017 · Signage & Trail Markers	187.28
70.5026 · Electric	5,217.10
70.5027 · Water	623.71
70.5028 · Sanitation	1,470.15
70.5031 · Cable/Phone/Internet Park Place	1,189.84
70.5035 · Service Agreements/Contracts	8,635.00
70.5037 · Janitorial Supplies	710.23
70.5038 · Landscaping	1,496.00
70.5039 · Janitorial Services	3,120.00
70.5111 · Miscellaneous Expenses	14,984.38
Total 10.70 · Parks Department	41,559.22
10.80 · Capital Improvements	
80.5021 · Public Works Vehicles	100,000.00
80.5007 · Engineering Consultants	6,373.00
80.5011 · TM Rd Sidewalk Phase 3	26,848.62
80.5012 · Pride Pkwy Lighting Loan Payabl	54,282.01
80.5015 · Firehouse Rehab/ Debt Service	15,641.06
80.5018 · Paving in Pride Park	39,250.00
80.5020 · Fire Pumper Purchase	677,710.00
Total 10.80 · Capital Improvements	920,104.69
Total Expense	2,398,375.69
Net Ordinary Income	-690,728.62
Net Income	-690,728.62

**General Fund
 Balance Sheet
 As of October 31, 2023**

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
10.1004 · KLC Investment Account	44,310.12
10.1005 · Police Dept Evidence Funds	2,714.00
10.1006 · General Fund Heritage Bank Chec	4,913,201.81
10.1007 · Heritage Restricted Capital	100,888.71
10.1009 · Ameriprise Financial - CDs	2,461,192.01
Total Checking/Savings	7,522,306.65
Other Current Assets	
10.1012 · Inventory - Fuel	5,260.15
10.1013 · Special Events Start up Cash	500.00
10.1030 · Tax & Waste Receivable	73,977.44
10.1031 · Waste Collection Receivable	17,008.29
10.1042 · Prepaid Expenses	22,798.95
10.1501 · Current Portion Holland Rec	26,313.00
Total Other Current Assets	145,857.83
Total Current Assets	7,668,164.48
TOTAL ASSETS	7,668,164.48
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
10.2000 · Accounts Payable	9,664.17
Total Accounts Payable	9,664.17
Credit Cards	
10.2030 · Heritage Bank CC	-3,239.20
Total Credit Cards	-3,239.20
Other Current Liabilities	
10.2060 · Sales Tax Payable	3,129.90
10.2063 · Employee Paid Vision Insurance	-16.66
10.2062 · Employee Paid Dental Insurance	-131.01
10.2065 · CERS Withheld	9,083.97
10.2066 · Park Place Security Deposits	9,000.00
10.2067 · Shelter Security Deposits	138.80
10.2068 · Evidence Fund Escrow	2,714.00
Total Other Current Liabilities	23,919.00
Total Current Liabilities	30,343.97
Long Term Liabilities	
10.2071 · Deferred Revenue	1,283,066.46
10.2701 · Unearned Revenue	26,313.12
Total Long Term Liabilities	1,309,379.58
Total Liabilities	1,339,723.55
Equity	
10.3099 · Fund Balance	7,019,169.55
Net Income	-690,728.62
Total Equity	6,328,440.93
TOTAL LIABILITIES & EQUITY	7,668,164.48

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 Accrual Basis

CITY OF TAYLOR MILL (MRA)
Profit & Loss Budget vs. Actual
 July through October 2023

	<u>Jul - Oct 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
20.4001 · State Assistance/MRA	83,385.00	143,275.00	-59,890.00	58.2%
20.4002 · Interest checking	2,196.83	200.00	1,996.83	1,098.4%
20.4003 · Interfund Transfer	0.00	0.00	0.00	0.0%
Total Income	<u>85,581.83</u>	<u>143,475.00</u>	<u>-57,893.17</u>	<u>59.6%</u>
Gross Profit	85,581.83	143,475.00	-57,893.17	59.6%
Expense				
20.5001 · Road Repair/Maintenance	0.00	0.00	0.00	0.0%
20.5002 · Emergency Road Repairs	0.00	50,000.00	-50,000.00	0.0%
20.5003 · In-House Road Projects	25,505.63	50,000.00	-24,494.37	51.0%
20.5004 · Annual Street Program	115,680.24	375,000.00	-259,319.76	30.8%
20.5005 · Salt	0.00	0.00	0.00	0.0%
20.5049 · Bank Fees	48.96	250.00	-201.04	19.6%
Total Expense	<u>141,234.83</u>	<u>475,250.00</u>	<u>-334,015.17</u>	<u>29.7%</u>
Net Ordinary Income	<u>-55,653.00</u>	<u>-331,775.00</u>	<u>276,122.00</u>	<u>16.8%</u>
Net Income	<u><u>-55,653.00</u></u>	<u><u>-331,775.00</u></u>	<u><u>276,122.00</u></u>	<u><u>16.8%</u></u>

CITY OF TAYLOR MILL (MRA)
Profit & Loss
July through October 2023

	<u>Jul - Oct 23</u>
Ordinary Income/Expense	
Income	
20.4001 · State Assistance/MRA	83,385.00
20.4002 · Interest checking	2,196.83
Total Income	<u>85,581.83</u>
Gross Profit	85,581.83
Expense	
20.5003 · In-House Road Projects	25,505.63
20.5004 · Annual Street Program	115,680.24
20.5049 · Bank Fees	48.96
Total Expense	<u>141,234.83</u>
Net Ordinary Income	<u>-55,653.00</u>
Net Income	<u><u>-55,653.00</u></u>

CITY OF TAYLOR MILL (MRA)
Balance Sheet
As of October 31, 2023

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
20.1006 · MRA Heritage Checking	351,225.57
Total Checking/Savings	<u>351,225.57</u>
Total Current Assets	<u>351,225.57</u>
TOTAL ASSETS	<u><u>351,225.57</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-836.00
Total Accounts Payable	<u>-836.00</u>
Total Current Liabilities	<u>-836.00</u>
Total Liabilities	-836.00
Equity	
20.3200 · Fund Balance	407,714.57
Net Income	<u>-55,653.00</u>
Total Equity	<u>352,061.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>351,225.57</u></u>



TAYLOR MILL FINANCIAL SUMMARY JULY - OCTOBER 2023

Revenues	Budgeted Income	YTD Income
General Fund	5,717,676.00	1,707,647.07
Municipal Road Aid Fund	488,225.00	85,581.83
Totals	6,205,901.00	1,793,228.90
Expenditures	Budgeted Expenditures	YTD Expenditures
General Fund		
Administration	1,073,564.00	321,600.63
Police	1,670,283.00	426,566.15
Fire	1,897,883.00	524,155.46
Public Works	580,696.00	151,426.39
Senior Services	2,200.00	403.28
Community Events	21,575.00	12,559.87
Parks Department	105,825.00	41,559.22
Capital Improvements	2,970,567.00	920,104.69
Municipal Road Aid Fund	500,250.00	141,234.83
Totals	8,822,843.00	2,539,610.52
Property Tax Summary	Current MTD	Fiscal YTD
October, 2023	408,033.50	408,033.50
November, 2023	-	408,033.50
December, 2023	-	408,033.50
January, 2024	-	408,033.50
February, 2024	-	408,033.50
March, 2024	-	408,033.50
April, 2024	-	408,033.50
May, 2024	-	408,033.50
June, 2024	-	408,033.50