



COMMISSION MEETING AGENDA

May 14, 2025

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

CALL TO ORDER:

INVOCATION/PLEDGE OF ALLEGIANCE: Commissioner Kreimborg

MINUTES: Approval of Minutes from April 9, 2025, Commission Meeting
Approval of Minutes from April 23, 2025, Caucus Meeting

GUESTS:

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

LEGISLATION:

Ordinance 408 (*First Reading*) – Budget Amendment FY24-25

Ordinance 409 (*First Reading*) – Budget Adoption FY25-26

Ordinance 410 (*First Reading*) – Personnel Pay Classification

Ordinance 411 (*First Reading*) – Codification of Ordinances

Municipal Order 168 – Joint Code Enforcement Board Appointment – Roger Braden

UNFINISHED BUSINESS:

NEW BUSINESS:

Selection of Solid Waste Bid FY26

DEPARTMENT REPORTS:

City Administrator
City Treasurer
Engineering
Fire

Legal Counsel
Parks and Recreation
Police
Public Works

ANNOUNCEMENTS:

The next Caucus Meeting will be on Wed., May 28, 2025 at 10 a.m.

The next Commission Meeting will be on Wed., June 11, 2025, at 7 p.m.



UPCOMING EVENTS 2025

HERE ARE SOME OF THE GREAT EVENTS HAPPENING THAT YOU MIGHT BE INTERESTED IN:

FRI., 5/23 & SAT., 5/24	Citywide Yard Sale
TUES., 6/3	Tasty Tuesday kicks off with Wildside Experience at Pride Park 5PM to 8PM
SAT., 6/14	Shred Event at Pride Park 9AM to 12PM
WED., 6/18	Free Concert at Pride Park featuring Derek Alan Band 7PM to 9PM
WED., 7/16	Free Concert at Pride Park featuring Swan 7PM to 9PM
WED., 7/30	Free Concert at Pride Park featuring Doghouse 7PM to 9PM
FRI., 8/29 & 8/30	Citywide Yard Sale
SAT., 8/13	Free Concert Event featuring String Theory 7PM to 9PM
FRI., 9/5	Family Campout at Pride Park 5PM *Registration is required

Fri.-Sat., May 23-24, 2025

Tuesday, June 3, 2025

Tuesday, June 10, 2025

Saturday, June 14, 2025

Tuesday, June 17, 2025

Wednesday, June 18, 2025

Wednesday, June 24, 2025

Tuesday, July 1, 2025

Tuesday, July 8, 2025

Tuesday, July 15, 2025

Wednesday, July 16, 2025

Tuesday, July 22, 2025

Tuesday, July 29, 2025

Wednesday, July 30, 2025

Tuesday, August 5, 2025

Tuesday, August 12, 2025

Tuesday, August 19, 2025

Fri.-Sat., August 29-30, 2025

Friday, September 5, 2025

Sat., September 13, 2025

Community Yard Sale

Tasty Tuesday Kicks off with Wildside Experience

Tasty Tuesday with Lasang Pinoy Filipino

Shred Event at Pride Park RAINDATE 9AM to 12PM

Tasty Tuesday with KP's Sweets and Eats

Free Concert at Pride Park featuring Derek Alan Band

Tasty Tuesday with Texas Joe

Tasty Tuesday with Wildside Experience

Tasty Tuesday with Lasang Pinoy Filipino

Tasty Tuesday with KP's Sweets & Eats

Free Concert at Pride Park featuring Swan

Tasty Tuesday with Kona Ice

Tasty Tuesday with Marty's Waffles

Free Concert at Pride Park featuring Doghouse

Tasty Tuesday with Lasang Pinoy-Filipino

Tasty Tuesday with KP's Sweets and Eats

Tasty Tuesday with Kona Ice

Community Yard Sale

Family Campout in Pride Park 5 PM

Concert: String Theory

- Tasty Tuesday Events are at Pride Park between 5PM – 8PM
- Concert Events are at Pride Park between 7PM – 9PM

MINUTES

**City of Taylor Mill
COMMISSION MEETING
Wednesday, April 9, 2025**

CALL TO ORDER & WELCOME:

Mayor Bell called the meeting to order at 6:59 p.m. and welcomed those in attendance. Mayor Daniel L. Bell, Commissioner Caroline Braden, Commissioner Mark Kreimborg, Commissioner Rose Merritt, Commissioner Dan Murray, City Administrative Officer Brian Haney, and City Attorney Jack Gatlin were in attendance.

INVOCATION/PLEDGE OF ALLEGIANCE:

Commissioner Caroline Braden led the invocation followed by the Pledge of Allegiance.

APPROVAL OF MINUTES:

March 12, 2025, Commission Meeting

Mayor Bell called for a motion to approve the minutes from the March 12, 2025 Commission Meeting. Commissioner Merritt made the motion, which was seconded by Commissioner Kreimborg. The Clerk conducted a roll call, and the Commission unanimously in favor.

MOTION PASSED

March 24, 2025, Caucus Meeting

Mayor Bell called for a motion to approve the minutes of the March 24, 2025, Caucus Meeting Minutes. Commissioner Murray proposed the motion, with a second from Commissioner Braden. The Clerk called the roll, and the Commission approved it with unanimous consent.

MOTION PASSED

Mayor Bell invited the public to step forward to share their concerns. Residents Leslie Kroger, Donna & Kenneth Strinko, Nathan & Emily Chick addressed the Commission regarding the flooding that occurred on a portion of West Grand and Church Street. They requested information regarding FEMA assistance, the emergency declaration, help obtaining a dumpster, support for filling their swimming pool, and inquiries concerning soil health.

LEGISLATION:

Ordinance 405

AN ORDINANCE OF THE CITY OF TAYLOR MILL, IN KENTON COUNTY, KENTUCKY, CLARIFYING THE ROLE OF COMMISSIONERS RELATED TO DEPARTMENT HEADS AND AMENDING SECTIONS 32.02 AND 32.04 OF THE TAYLOR MILL CODE OF ORDINANCES AND TAYLOR MILL ORDINANCE 1-1-86.

City of Attorney Jack Gatlin presented the second reading of Ordinance 405, which seeks to rectify conflicting legislation regarding the Commissioner's supervision of department heads. Mayor Bell requested a motion to approve Ordinance 405 to clarify the duties of liaisons and the CAO to Department Heads. Commissioner Kreimborg moved to approve, with a second from Commissioner Braden. The Clerk conducted a roll call, and the Commission unanimously voted in favor.

MOTION CARRIED

Ordinance 407

AN ORDINANCE OF THE CITY OF TAYLOR MILL, IN KENTON COUNTY, KENTUCKY, AMENDING SECTION 50.99 (ORDINANCE 45 (9-9-92), RELATED TO FINES ASSESSED FOR IMPROPERLY STORED GARBAGE

City of Attorney Jack Gatlin presented the second reading of Ordinance 407, which seeks to amend Section 50.99 of Ordinance 45 nuisance penalty fine amounts. Mayor Bell requested a motion to approve Ordinance 407 to amend the fines for improperly stored garbage. Commissioner Merritt moved to approve, with a second from Commissioner Murray. The Clerk conducted a roll call, and the Commission unanimously voted in favor.

MOTION CARRIED

Municipal Order 167

A MUNICIPAL ORDER OF THE CITY OF TAYLOR MILL, IN KENTON COUNTY, COMMONWEALTH OF KENTUCKY, DECLARING A STATE OF EMERGENCY

City Attorney Jack Gatlin provided the reading of Municipal Order 167 to declare a local state emergency for the flood that occurred in April 2025. Mayor Bell requested a motion to approve Municipal Order 167 to declare a state of emergency. Commissioner Kreimborg moved to approve, with a second from Commissioner Braden. The Clerk conducted a roll call, and the Commission unanimously voted in favor.

Resolution 391

City of Attorney Jack Gatlin provided the reading of Resolution 391. Mayor Bell called for a motion to approve Resolution 391 to adopt and approve the execution of a Municipal Road Aid Cooperative Agreement for FY25- 26. Commissioner Merritt made a motion, with a second from Commissioner Murray. The Clerk conducted a roll call, and the Commission voted unanimously in favor.

MOTION CARRIED

Proclamation

City Attorney Jack Gatlin presented the Proclamation for Autism Acceptance Month. Mayor Bell proposed a motion, which was seconded by Commissioner Kreimborg. The Clerk conducted a roll call, and the Commission voted unanimously in support.

MOTION CARRIED

UNFINISHED BUSINESS: None

NEW BUSINESS:

City Administrator Brian Haney sought the Commission's approval for the Verdantas (formerly CT Consultants) Contract Proposal for the Locust Pike Sewer Study. This study will be fully funded by the state via the Kentucky Infrastructure Authority, ensuring the city is reimbursed for all related expenses. Mayor Bell called for a motion to approve the study. Commissioner Braden made the motion, and Commissioner Murray seconded. The Clerk conducted a roll call, and the Commission unanimously approved the request.

MOTION PASSED

DEPARTMENT REPORTS:

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

OTHER BUSINESS:

Mayor Bell requested the Commission to go into an Executive Session under 81.810(1)(c) to discuss proposed or pending litigation. Commissioner Merritt made a motion for the Commission to go into Executive Session, which was seconded by Commissioner Kreimborg. The Clerk conducted a roll call, and the Commission unanimously approved the request to proceed into Executive Session.

MOTION PASSED

EXECUTIVE SESSION:

The Commission went into Executive Session at 7:32 p.m.

Mayor Bell called for a motion to close the Executive Session. Commissioner Merritt so moved, with a second from Commissioner Braden to close the Executive Session. The motion passed with unanimous approval.

Mayor Bell called the meeting back to order at 8:09 p.m.

ADJOURNMENT:

There being no further business to discuss, Mayor Bell requested a motion to adjourn. Commissioner Murray made the motion to adjourn, which was seconded by Commissioner Merritt. The motion was approved unanimously by the Commission through a voice call vote, and the meeting concluded at 8:10 pm.

MOTION PASSED

The next Commission Meeting will be on Wednesday, May 14, 2025, 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, April 23, 2025**

CALL TO ORDER & WELCOME:

Mayor Bell called the meeting to order at 10:001 a.m. and welcomed those in attendance. Mayor Daniel L. Bell, Commissioner Caroline Braden, Commissioner Mark Kreimborg, Commissioner Rose Merritt, Commissioner Dan Murray, City Administrative Officer Brian Haney, and City Attorney Jack Gatlin were in attendance.

GUESTS:

Police Chief James Mills addressed the commission, reviewing his PowerPoint presentation and detailing his budget request for the Police Department.

The CAO presented the Public Works budget request on behalf of Public Works Director Jerry Jump.

City Clerk/Event Coordinator Kristy Webb highlighted the budget request for Community Events.

Fire Chief General Fernbach delivered a PowerPoint presentation to the Commission, to discuss his budget request and its necessity. Chief Fernbach also announced his plan to retire on June 30, 2025.

Commissioner Dan Murray stepped out of the meeting at 11:58 a.m. and returned at 12:03 p.m.

Commissioner Merritt stepped out at 11:58 a.m. and returned at 12:00 p.m.

DISCUSSIONS:

CAO and Commission discussed the budget requests and the budget for FY25-26.

ADJOURNMENT

There being no further business to discuss, Mayor Bell requested for a motion to adjourn. Commissioner Merritt made the motion, which was seconded by Commissioner Kreimborg to close the caucus meeting. The motion was approved unanimously by the Commission through a voice call vote, concluding the meeting at 12:11 p.m.

MOTION PASSED

The next Commission Meeting will be Wednesday, May 14, 2025, 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: _____

LEGISLATION

MUNICIPAL ORDER NO. 168 (05-14-25)

A MUNICIPAL ORDER OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY APPROVING THE REAPPOINTMENT OF ROGER BRADEN AS A MEMBER OF THE KENTON COUNTY JOINT CODE ENFORCEMENT BOARD FOR THE CITY OF TAYLOR MILL

WHEREAS, the City of Taylor Mill is a participating member of the Kenton County Joint Codes Enforcement Board (KCJCEB) that was established pursuant to the authority of K.R.S. 65.8808 and 65.8811 through an inter-local agreement; and

WHEREAS, pursuant to the requirements of K.R.S. 65.8811, that the inter-local agreement provides that the board shall be composed of a representative of each participating member in the KCJCEB, who shall be appointed by the executive authority with the approval of the legislative body thereof; and

WHEREAS, the members of the KCJCEB for the City of Taylor Mill have to be appointed by the City Commission of the Mayor because the City of Taylor Mill is organized and operated pursuant to the Commission form of government pursuant to K.R.S. 83A.140, in which all of the legislative, executive and administrative authority of the City is vested in and exercised by the City Commission instead of being divided between the mayor and legislative body of the City; and

NOW, THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:

Section 1.0 Commission Approval of Proposed Appointments

Mr. Roger Braden is hereby re-appointed as the representative of the City of Taylor Mill on the Kenton County Joint Codes Enforcement Board for terms that expire at midnight on the evening of April 27, 2027 and a successor is appointed and qualified.

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.

Signed this 14th day of May 2025 by the City of Taylor Mill, Kenton County, Kentucky.

By: _____
Daniel L. Bell, Mayor

ATTEST:

Kristy Webb, City Clerk

Date: _____

ORDINANCE NO. 408 (06-11-2025)

AN ORDINANCE OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY, AMENDING TAYLOR MILL ORDINANCE NO. 404 (03-12-2025) AND THE BUDGET ADOPTED THEREBY FOR THE CITY OF TAYLOR MILL FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025.

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, 2024 and ending June 30, 2025, adopted by Taylor Mill Ordinance No. 404 (03-12-25) 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, 2024 and ends on June 30, 2025, 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, KENTUCKY

By: _____
Daniel L. Bell, Mayor

ATTEST:

Kristy Webb, City Clerk

Date: _____

First Reading: 05/14/2025

Second Reading: _____

Publication: _____

GENERAL FUND

FY25 BUDGET

Estimated Fund Balance	\$ 7,000,000.00	
Total General Fund Revenues	\$ 9,147,115.00	\$ 8,235,069.00
Total Available for Appropriation	\$ 16,147,115.00	\$ 15,235,069.00



Administration Department	\$1,257,505.00	Admin	\$ 1,332,505.00
Police Department	1,847,064.00	Police	
Fire Department	1,947,669.00	Fire	
Public Works	612,072.00	Public Works	
Senior Services	2,200.00	Senior Services	
Community Events	22,875.00	Comm Events	
Parks Department	242,285.00	Parks	
Capital Improvements	\$ 5,267,915.00	CIP	\$ 4,280,869.00
General Fund Expenses	\$ 11,199,585.00		\$ 10,287,539.00
Transfer Out	200,000.00	To MRA Fund	
Total General Fund Appropriations	\$ 11,399,585.00		\$ 10,487,539.00

Estimated Ending Fund Balance \$ 4,747,530.00

MUNICIPAL ROAD AID FUND

FY25 BUDGET

Estimated Beginning Fund Balance	\$ 92,000.00	\$ 163,300.00
MRA Revenues	\$ 140,200.00	
Transfer In	\$ 200,000.00	
	\$ 432,200.00	\$ 503,500.00
MRA Expenses	\$ 430,250.00	\$ 503,500.00

Estimated Ending Fund Balance ~~\$ 1,950.00~~ \$ -

**CITY OF TAYLOR MILL
ORDINANCE NO. 409 (06-11-25)**

AN ORDINANCE OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY, ADOPTING A BUDGET FOR THE CITY OF TAYLOR MILL PURSUANT TO K.R.S. 91A.030 (10) FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING ON JUNE 30, 2025, AND PROVIDING THAT NO MONIES SHALL BE EXPENDED BY OR ON BEHALF OF THE CITY OF TAYLOR MILL EXCEPT IN ACCORDANCE THEREWITH; AND PROVIDING THAT NO SINGLE APPROPRIATION AND EXPENDITURE IN ACCORDANCE THEREWITH SHALL EXCEED THE SUM OF \$2,500.00 WITHOUT THE PRIOR APPROVAL OF THE TAYLOR MILL COMMISSION THEREFOR.

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

Section 1.0 — Budget Adoption

Pursuant to the requirement of K.R.S. 91A.030 (10) the City of Taylor Mill shall during the fiscal year beginning on July 1, 2025, and ending on June 30, 2026, operate and be operated pursuant to the budget attached hereto and made a part hereof by reference, and no monies shall be expended by or on behalf of the City of Taylor Mill except in accordance therewith, and no single appropriation and expenditure in accordance therewith shall exceed the sum of \$2,500.00 without prior approval of the Taylor Mill Commission therefor.

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, KENTUCKY

By: _____
Daniel L. Bell, Mayor

ATTEST:

Kristy Webb, City Clerk

Date: _____

First Reading: 05/14/2025

Second Reading: _____

Publication: _____

GENERAL FUND

FY26 BUDGET

Estimated Fund Balance	\$	9,000,000.00
Total General Fund Revenues	\$	7,276,856.00

Total Available for Appropriation \$ 16,276,856.00



Administration Department	\$1,555,884.00	Admin
Police Department	\$ 2,132,507.00	Police
Fire Department	\$ 1,977,892.00	Fire
Public Works	\$ 594,771.00	Public Works
Senior Services	\$ 2,050.00	Senior Services
Community Events	\$ 30,100.00	Comm Events
Parks Department	\$ 101,850.00	Parks
Capital Improvements	\$ 2,424,773.00	CIP
General Fund Expenses	\$ 8,819,827.00	
Transfer Out	\$ 1,500,600.00	To MRA Fund
Total General Fund Appropriations	\$ <u>10,320,427.00</u>	
Estimated Ending Fund Balance	\$ <u>5,956,429.00</u>	

MUNICIPAL ROAD AID FUND

FY26 BUDGET

Estimated Beginning Fund Balance	\$	-
MRA Revenues	\$	162,000.00
Transfer In	\$	1,500,600.00
	\$	<u>1,662,600.00</u>
MRA Expenses	\$	<u>1,662,600.00</u>
Estimated Ending Fund Balance	\$	<u>-</u>

**CITY OF TAYLOR MILL
ORDINANCE NO. 410 (06-11-25)**

**AN ORDINANCE OF THE CITY OF TAYLOR MILL IN KENTON
COUNTY, KENTUCKY, WHICH ENACTS A PERSONNEL AND PAY
CLASSIFICATION PLAN PURSUANT TO KRS 83A.070(3)**

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

WHEREAS, the City of Taylor Mill maintains job descriptions and a pay scale for its employees effective July 1, 2024.

WHEREAS, KRS 83A.070 requires the legislative body of each city to adopt by ordinance personnel and pay classification plan, it is hereby ordained as follows:

SECTION I

That the amended Personnel and Pay Classification Plan attached hereto and marked as Exhibit “A”, set forth the job title and pay scale for each employment position of the city of Taylor Mill, which have been developed and authorized in accordance with the City’s annual budget previously adopted by ordinance.

SECTION II

The provisions of this ordinance are severable; and the invalidity of any provision of this ordinance 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 III

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

SECTION IV

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

SECTION V

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

CITY OF TAYLOR MILL, KENTUCKY

By: _____
Daniel L. Bell, Mayor

ATTEST:

Kristy Webb, City Clerk

Date: _____

First Reading: 05/14/2025

Second Reading: _____

Publication: _____

EXHIBIT A

		MIN	MAX
A	City Administrator	\$ 85,000.00	\$ 135,000.00
B	Police Chief; Fire Chief	\$ 77,000.00	\$ 105,000.00
	Treasurer; Dir. Public Works; Asst. Police Chief;		
C	Asst. Fire Chief	\$ 65,000.00	\$ 95,500.00
D	Captain, Fire Department	\$ 47,500.00	\$ 63,250.00
	Police Sergeant; FD		
E	Lieutenant	\$ 57,430.00	\$ 85,700.00
	Police Specialist/Detective;		
F	Police Patrol Officer; FF/Medic	\$ 49,325.00	\$ 82,350.00
G	Public Works Laborer	\$ 43,250.00	\$ 69,030.00
H	City Clerk	\$ 45,320.00	\$ 73,235.00
I	Police Recruit	\$ 46,532.00	\$ 50,100.00
J	Police Clerk	\$ 38,000.00	\$ 55,720.00
K	FF/Medic Part Time	\$ 19.00	\$ 26.00
	Parks/Public Works Part		
L	Time	\$ 17.00	\$ 22.00
M	FF/EMT Part Time	\$ 17.00	\$ 25.00

TREASURER REPORT

General Fund
Budget vs. Actual
July 2024 through April 2025

	Jul '24 - Apr 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
10.4001 - Real Estate Taxes	2,335,656.50	2,275,000.00	60,656.50	102.7%
10.4002 - Real Estate Taxes Prior	8,614.05	5,000.00	3,614.05	172.3%
10.4003 - Penalty & Interest RE	12,681.06	10,000.00	2,681.06	126.8%
10.4004 - Real Estate Legal Fees	2,118.13	1,100.00	1,018.13	192.6%
10.4005 - ABC Licenses	9,610.00	9,310.00	300.00	103.2%
10.4006 - Net Profits Tax / License	298,982.90	300,000.00	-1,017.10	99.7%
10.4007 - Insurance Fees	564,713.27	780,000.00	-215,286.73	72.4%
10.4008 - Occupational Taxes	905,035.18	1,200,000.00	-294,964.82	75.4%
10.4009 - Utility Taxes	217,159.60	250,000.00	-32,840.40	86.9%
10.4010 - Cable Franchise Fees	19,912.52	35,000.00	-15,087.48	56.9%
10.4011 - Public Service Taxes	26,426.15	110,000.00	-83,573.85	24.0%
10.4012 - R/R Property Assessment Tax	33,879.68	22,500.00	11,379.68	150.6%
10.4013 - R/R Car Line Tax	0.00	35,000.00	-35,000.00	0.0%
10.4014 - Omitted Tangible Property Tax	979.65	100.00	879.65	979.7%
10.4015 - Base Court Revenue	6,801.88	8,000.00	-1,198.12	85.0%
10.4016 - KLEPF/KFFPF Receipts	80,938.01	93,009.00	-12,070.99	87.0%
10.4017 - Waste Collection	564,808.68	557,175.00	7,633.68	101.4%
10.4018 - Interest & Dividends Earned	282,808.83	220,000.00	62,808.83	128.5%
10.4019 - Ambulance Reimbursements	160,556.49	175,000.00	-14,443.51	91.7%
10.4020 - Impound Fees	500.00	0.00	500.00	100.0%
10.4022 - Civil Citations	85.00	0.00	85.00	100.0%
10.4024 - State Aid-Fire Department	0.00	11,000.00	-11,000.00	0.0%
10.4025 - Bank Deposit Tax	17,903.13	16,000.00	1,903.13	111.9%
10.4026 - Code Enforcement Citation Fees	21,926.36	2,500.00	19,426.36	877.1%
10.4027 - Off Duty Details -PD	8,046.41	3,000.00	5,046.41	268.2%
10.4030 - Senior Membership Dues	505.00	400.00	105.00	126.3%
10.4034 - Yard Sale Permits	74.00	0.00	74.00	100.0%
10.4036 - Shelter House Rentals	5,480.00	6,500.00	-1,020.00	84.3%
10.4037 - Park Place Rentals	39,925.00	38,000.00	1,925.00	105.1%
10.4042 - LWCF Grant	0.00	45,625.00	-45,625.00	0.0%
10.4043 - Unrealized Gain	55,750.91	0.00	55,750.91	100.0%
10.4047 - SNK Federal Funds	0.00	912,046.00	-912,046.00	0.0%
10.4048 - Highway Safety Grant - PD	925.78	0.00	925.78	100.0%
10.4050 - National Opioids Settlement	20,408.31	0.00	20,408.31	100.0%
10.4054 - Bond Funding	2,000,000.00	2,000,000.00	0.00	100.0%
10.4111 - Miscellaneous Income	15,580.27	25,850.00	-10,259.73	60.3%
Total Income	7,718,800.75	9,147,115.00	-1,428,314.25	84.4%
Gross Profit	7,718,800.75	9,147,115.00	-1,428,314.25	84.4%
Expense				
10.10 - Admin Department				
10.5000 - Administration Salaries	204,250.95	258,258.00	-54,007.05	79.1%
10.5001 - Salary/Electeds	12,193.00	14,632.00	-2,439.00	83.3%
10.5005 - Overtime	4,470.62	5,000.00	-529.38	89.4%
10.5006 - Retirement	39,372.33	51,366.00	-11,993.67	76.7%
10.5007 - FICA	17,128.72	20,875.00	-3,746.28	82.1%
10.5008 - Medical Insurance	29,933.80	34,781.00	-4,847.20	86.1%
10.5010 - Life/LTD	2,266.04	3,158.00	-891.96	71.8%
10.5011 - Workers Comp	535.00	535.00	0.00	100.0%
10.5013 - Employee Asst Program	906.25	525.00	381.25	172.6%
10.5015 - Association Dues/Memberships	6,622.43	7,500.00	-877.57	88.3%
10.5016 - Training/Education	4,413.89	6,500.00	-2,086.11	67.9%
10.5017 - Publications	186.18	250.00	-63.82	74.5%
10.5018 - Uniforms/Clothing	0.00	300.00	-300.00	0.0%
10.5019 - Cellular	4,211.53	2,880.00	1,331.53	146.2%
10.5020 - IT Support	2,375.00	3,000.00	-625.00	79.2%
10.5021 - Computer Equipment	613.33	2,000.00	-1,386.67	30.7%
10.5022 - Fuel	16.33	500.00	-483.67	3.3%
10.5023 - Vehicle Maintenance	0.00	250.00	-250.00	0.0%
10.5024 - Printing	360.00	500.00	-140.00	72.0%
10.5025 - Postage	2,435.42	2,500.00	-64.58	97.4%
10.5026 - Electric	4,345.24	4,250.00	95.24	102.2%
10.5027 - Water-City Bldg	238.32	450.00	-213.68	52.5%
10.5028 - Sanitation	1,529.29	1,900.00	-370.71	80.5%
10.5029 - City Bldg Repair/Maintenance	2,386.50	5,000.00	-2,633.50	47.3%
10.5030 - Office Supplies	3,921.20	5,000.00	-1,078.80	78.4%
10.5031 - Telephone/Internet Services	830.51	2,200.00	-1,369.49	37.8%
10.5033 - Office Equipment	1,781.90	750.00	1,031.90	237.6%
10.5034 - Insurance	5,793.64	10,600.00	-4,806.36	54.7%
10.5035 - Service Agreements/Contracts	20,911.55	24,000.00	-3,088.45	87.1%
10.5037 - Janitorial Services	1,110.00	2,100.00	-990.00	52.9%
10.5038 - Landscaping	930.00	750.00	180.00	124.0%
10.5041 - CAO Auto Allowance	3,250.00	3,900.00	-650.00	83.3%

General Fund
Budget vs. Actual
July 2024 through April 2025

	Jul '24 - Apr 25	Budget	\$ Over Budget	% of Budget
10.5042 · Equipment Repair/Maintenance	29.85	400.00	-370.15	7.5%
10.5043 · Advertisements	138.38	1,500.00	-1,361.62	9.2%
10.5044 · Audit Services	21,000.00	30,000.00	-9,000.00	70.0%
10.5045 · City Attorney Services	35,255.35	38,000.00	-2,744.65	92.8%
10.5046 · Codification	1,312.45	2,500.00	-1,187.55	52.5%
10.5047 · Data Processing	31,584.53	26,750.00	4,834.53	118.1%
10.5048 · Employee Enrichment	1,151.17	3,000.00	-1,848.83	38.4%
10.5049 · Banking Fees	1,901.00	2,500.00	-599.00	76.0%
10.5050 · Kenton County Dog Warden	7,019.40	9,500.00	-2,480.60	73.9%
10.5051 · Payroll Service Fees	5,266.56	7,750.00	-2,483.44	68.0%
10.5052 · Planning and Zoning Fees	21,609.40	20,000.00	1,609.40	108.0%
10.5053 · Prof. Accounting Services	8,100.00	12,000.00	-3,900.00	67.5%
10.5054 · Real Estate Tax Refund CY	517.26	1,500.00	-982.74	34.5%
10.5055 · Real Estate Tax Refund PY	5,153.00	2,250.00	2,903.00	229.0%
10.5056 · Street Lights	43,813.19	58,970.00	-15,156.81	74.3%
10.5057 · Waste Collection	463,675.00	557,175.00	-93,500.00	83.2%
10.5060 · Education Reimbursement	0.00	1,500.00	-1,500.00	0.0%
10.5111 · Miscellaneous Expenses	3,600.80	6,000.00	-2,399.20	60.0%
Total 10.10 · Admin Department	1,030,424.31	1,257,505.00	-227,080.69	81.9%
10.20 · Police Department				
20.5000 · Police Department Salaries	674,917.28	892,537.00	-217,619.72	75.6%
20.5005 · Overtime	35,377.91	50,000.00	-14,622.09	70.8%
20.5006 · Retirement	199,048.39	278,441.00	-77,392.61	72.0%
20.5007 · FICA	57,694.36	76,596.00	-18,901.64	75.3%
20.5008 · Medical Insurance	117,202.28	153,663.00	-36,460.72	76.3%
20.5009 · Medical Insurance Alternative	6,073.20	7,288.00	-1,214.80	83.3%
20.5010 · Life/LTD	5,898.87	6,946.00	-1,047.13	84.9%
20.5011 · Workers Comp	27,074.00	27,074.00	0.00	100.0%
20.5013 · Employee Asst Program	908.25	525.00	381.25	172.6%
20.5014 · KLEPF	35,934.55	48,719.00	-12,784.45	73.8%
20.5015 · Assoc. Dues/Memberships	1,318.75	8,500.00	-7,181.25	15.5%
20.5016 · Training/Education	10,350.46	20,000.00	-9,649.54	51.8%
20.5017 · Publications	0.00	200.00	-200.00	0.0%
20.5018 · Uniforms	14,109.11	14,500.00	-390.89	97.3%
20.5019 · Cellular Expense	5,459.26	6,500.00	-1,040.74	84.0%
20.5020 · IT Support	2,375.00	3,500.00	-1,125.00	67.9%
20.5021 · Computer Equipment	2,315.48	2,500.00	-184.52	92.6%
20.5022 · Fuel	28,000.12	35,000.00	-8,999.88	74.3%
20.5023 · Vehicle Maintenance	13,313.81	10,000.00	3,313.81	133.1%
20.5024 · Printing	251.16	500.00	-248.84	50.2%
20.5025 · Postage	485.73	250.00	235.73	194.3%
20.5029 · Building Repair and Maintenance	1,854.12	5,000.00	-3,145.88	37.1%
20.5030 · Office Supplies	1,385.52	2,500.00	-1,114.48	55.4%
20.5031 · Telephone/Internet Services	1,320.84	1,600.00	-279.16	82.6%
20.5033 · Office Equipment	715.17	4,000.00	-3,284.83	17.9%
20.5034 · Insurance	38,375.00	41,875.00	-3,500.00	91.6%
20.5035 · Service Agreements/Contracts	60,022.19	67,000.00	-6,977.81	89.6%
20.5037 · Janitorial Supplies	0.00	500.00	-500.00	0.0%
20.5039 · Technical Supplies	1,461.90	8,000.00	-6,538.10	18.3%
20.5040 · Technical Equipment	8,289.03	11,000.00	-2,710.97	75.4%
20.5041 · Crime Prevention NEAT	316.91	500.00	-183.09	63.4%
20.5042 · Equipment Repair/Maintenance	47.37	1,000.00	-952.63	4.7%
20.5046 · Cruiser Washes	20.00	100.00	-80.00	20.0%
20.5047 · Fleet Management	40,029.33	56,000.00	-15,970.67	71.5%
20.5049 · Education Reimbursement	1,410.00	750.00	660.00	188.0%
20.5111 · Miscellaneous Expenses	4,281.55	6,000.00	-1,718.45	71.4%
Total 10.20 · Police Department	1,395,632.80	1,847,064.00	-451,431.10	75.6%
10.30 · Fire Department				
30.5000 · Fire Department Salaries	588,886.76	673,798.00	-84,911.24	87.4%
30.5003 · Part Time FF Salaries	163,307.88	227,880.00	-64,572.12	71.7%
30.5005 · Overtime	35,428.30	50,000.00	-14,571.70	70.9%
30.5006 · Retirement	264,088.35	384,543.00	-120,454.65	68.7%
30.5007 · FICA	63,632.20	76,192.00	-12,559.80	83.5%
30.5008 · Medical Insurance	68,387.17	100,085.00	-31,677.83	68.3%
30.5009 · Medical Insurance Alternative	24,598.44	30,536.00	-5,937.56	80.6%
30.5010 · Life/LTD	5,444.37	8,495.00	-3,050.63	64.1%
30.5011 · Workers Comp	29,280.92	33,473.00	-4,212.08	87.4%
30.5013 · Employee Asst. Program	908.25	525.00	381.25	172.6%
30.5014 · KFFPF	30,203.14	44,290.00	-14,086.86	68.2%
30.5015 · Assoc. Dues/Memberships	999.38	1,500.00	-500.62	66.6%
30.5016 · Training/Education	3,016.52	7,000.00	-3,983.48	43.1%
30.5017 · Publications	0.00	1,000.00	-1,000.00	0.0%
30.5018 · Uniforms	9,542.42	14,000.00	-4,457.58	68.2%

General Fund Budget vs. Actual July 2024 through April 2025

	Jul '24 - Apr 25	Budget	\$ Over Budget	% of Budget
30.5019 - Cellular	4,033.09	1,900.00	2,133.09	212.3%
30.5020 - IT Support	2,375.00	3,000.00	-625.00	79.2%
30.5021 - Computer Expense	923.75	1,000.00	-76.25	92.4%
30.5022 - Fuel	9,014.96	15,000.00	-5,985.04	60.1%
30.5023 - Vehicle Maintenance	13,801.39	25,000.00	-11,398.61	54.4%
30.5024 - Printing	436.06	1,000.00	-563.94	43.6%
30.5025 - Postage	247.57	100.00	147.57	247.6%
30.5026 - Electric	22,729.10	28,000.00	-5,270.90	81.2%
30.5027 - Water	560.40	1,000.00	-439.60	56.0%
30.5028 - Sanitation	711.42	1,500.00	-788.58	47.4%
30.5029 - Building Repair/Maintenance	1,928.37	3,000.00	-1,071.63	64.3%
30.5030 - Office Supplies	807.98	1,000.00	-392.02	60.8%
30.5031 - Telephone/Internet Services	1,053.70	1,925.00	-871.30	54.7%
30.5033 - Office Equipment	226.77	500.00	-273.23	45.4%
30.5034 - Insurance	37,652.92	43,700.00	-6,047.08	86.2%
30.5035 - Service Agreements/Contracts	18,425.29	19,000.00	-574.71	97.0%
30.5037 - Janitorial Supplies	1,463.47	2,500.00	-1,036.53	58.5%
30.5041 - Fleet Management	12,976.24	15,532.00	-2,555.76	83.5%
30.5042 - Equipment Repair/Maintenance	3,322.13	7,500.00	-4,177.87	44.3%
30.5043 - ALS Medications	2,088.99	6,000.00	-3,931.01	34.5%
30.5044 - EMS Licensures	734.65	2,000.00	-1,265.35	36.7%
30.5045 - Staff Medicals/immunizations	1,600.00	2,000.00	-400.00	80.0%
30.5046 - Major Squad Equipment	2,621.96	5,000.00	-2,378.04	52.4%
30.5047 - Major Fire Equipment	12,430.34	26,000.00	-13,569.66	47.8%
30.5048 - Medical Director	5,000.00	5,000.00	0.00	100.0%
30.5049 - Public Education	775.79	1,000.00	-224.21	77.6%
30.5050 - Radios	7.57	4,500.00	-4,492.43	0.2%
30.5051 - Rehab. Fire/EMS	168.55	600.00	-431.45	28.1%
30.5055 - Squad Equipment	2,318.32	5,000.00	-2,681.68	46.4%
30.5056 - Squad Supplies	4,305.80	4,500.00	-194.20	95.7%
30.5057 - State Aid Equipment	0.00	11,000.00	-11,000.00	0.0%
30.5059 - Vol. Benefit Payments	0.00	500.00	-500.00	0.0%
30.5061 - Vol. Recruitment/Appreciation	403.28	500.00	-96.72	80.7%
30.5062 - PPE Replacement	8,828.03	10,000.00	-1,171.97	88.3%
30.5063 - Stryker Purchase Agreement	13,814.62	13,815.00	-0.38	100.0%
30.5064 - Ambulance Provider Assessment	7,497.32	16,500.00	-9,002.68	45.4%
30.5065 - Educational Reimbursement	4,150.00	3,300.00	850.00	125.8%
30.5111 - Miscellaneous	1,524.41	5,000.00	-3,475.59	30.5%
Total 10.30 - Fire Department	1,488,241.34	1,947,669.00	-459,427.66	76.4%
10.40 - Public Works				
40.5000 - Public Works Salaries	210,026.38	266,223.00	-56,196.62	78.9%
40.5005 - Overtime	21,026.54	30,000.00	-8,973.46	70.1%
40.5006 - Retirement	44,598.03	58,386.00	-13,787.97	76.4%
40.5007 - FICA	17,764.97	24,536.00	-6,771.03	72.4%
40.5008 - Medical Insurance	36,265.90	44,899.00	-8,633.10	80.8%
40.5009 - Medical Insurance Alternative	2,100.00	0.00	2,100.00	100.0%
40.5010 - Life/LTD	2,495.86	3,185.00	-689.14	78.4%
40.5011 - Workers Comp	9,918.00	9,918.00	0.00	100.0%
40.5013 - Employee Asst. Program	906.25	525.00	381.25	172.6%
40.5015 - Assoc. Dues/Memberships	88.75	300.00	-211.25	29.6%
40.5016 - Training/Education	652.96	1,000.00	-347.04	65.3%
40.5018 - Uniforms	1,717.18	3,200.00	-1,482.82	53.7%
40.5019 - Cellular	1,274.53	1,400.00	-125.47	91.0%
40.5020 - IT Support	2,375.00	2,850.00	-475.00	83.3%
40.5021 - Computer Equipment	298.75	500.00	-201.25	59.8%
40.5022 - Fuel	12,313.02	22,500.00	-10,186.98	54.7%
40.5023 - Vehicle Maintenance	15,202.75	15,000.00	202.75	101.4%
40.5029 - Building Repair/Maintenance	10,492.00	23,400.00	-12,908.00	44.8%
40.5030 - Office Supplies	64.94	200.00	-135.06	32.5%
40.5031 - Telephone/Internet Services	603.50	725.00	-121.50	83.2%
40.5034 - Insurance	19,875.00	22,275.00	-2,400.00	89.2%
40.5035 - Service Agreement/Contracts	1,972.70	2,950.00	-977.30	66.9%
40.5037 - Janitorial Supplies	0.00	500.00	-500.00	0.0%
40.5038 - Equipment Repair/Maintenance	14,281.32	7,500.00	6,781.32	190.4%
40.5040 - Major Equipment	57,181.34	53,100.00	4,081.34	107.7%
40.5041 - Tools and Supplies	2,003.36	5,000.00	-2,996.64	40.1%
40.5042 - Road Signs	0.00	5,000.00	-5,000.00	0.0%
40.5049 - Educational Reimbursement	0.00	1,000.00	-1,000.00	0.0%
40.5111 - Miscellaneous Expenses	1,884.90	6,000.00	-4,115.10	31.4%
Total 10.40 - Public Works	487,383.93	612,072.00	-124,688.07	79.6%

General Fund
Budget vs. Actual
July 2024 through April 2025

	Jul '24 - Apr 25	Budget	\$ Over Budget	% of Budget
10.50 - Senior Services				
60.5001 - Senior Hospitality	557.82	2,000.00	-1,442.18	27.9%
60.5111 - Senior Miscellaneous	336.79	200.00	136.79	168.4%
Total 10.50 - Senior Services	894.61	2,200.00	-1,305.39	40.7%
10.60 - Community Events				
60.5001 - Homecoming Parade	383.53	600.00	-216.47	63.9%
60.5002 - Park Movies	0.00	750.00	-750.00	0.0%
60.5003 - Tree Lighting Ceremony	1,817.59	3,750.00	-1,932.41	48.5%
60.5004 - Santa On Trucks	19.01	350.00	-330.99	5.4%
60.5005 - Easter Egg Hunt	3,298.52	4,000.00	-701.48	82.5%
60.5006 - Holiday Yard Decorating	175.00	175.00	0.00	100.0%
60.5024 - Printing	0.00	100.00	-100.00	0.0%
60.5026 - Equipment/Supplies	0.00	250.00	-250.00	0.0%
60.5027 - Signs	306.01	500.00	-193.99	61.2%
60.5028 - Special Events	3,237.71	9,000.00	-5,762.29	36.0%
60.5111 - Miscellaneous Expenses	748.92	3,400.00	-2,651.08	22.0%
Total 10.60 - Community Events	9,986.29	22,875.00	-12,888.71	43.7%
10.70 - Parks Department				
70.5002 - Basketball Court Repair/Maint.	0.00	1,500.00	-1,500.00	0.0%
70.5005 - Fire Monitoring Services	1,591.06	1,600.00	-8.94	99.4%
70.5006 - Flags	805.05	500.00	305.05	161.0%
70.5007 - Lighting Maintenance	199.98	500.00	-300.02	40.0%
70.5008 - Equipment/Supplies	311.97	1,000.00	-688.03	31.2%
70.5010 - Shelter Houses Maint.	1,036.10	2,000.00	-963.90	51.8%
70.5013 - Playground Equip Repair/Maint.	585.69	3,000.00	-2,414.31	19.5%
70.5015 - Park Place Maintenance	2,112.05	5,000.00	-2,887.95	42.2%
70.5017 - Signage & Trail Markers	0.00	500.00	-500.00	0.0%
70.5026 - Electric	8,103.37	10,000.00	-1,896.63	81.0%
70.5027 - Water	1,349.01	1,900.00	-550.99	71.0%
70.5028 - Sanitation	4,376.44	5,659.00	-1,282.56	77.3%
70.5031 - Cable/Phone/Internet Park Place	2,681.45	4,250.00	-1,668.55	60.7%
70.5034 - Insurance-Pride Park	5,900.00	7,300.00	-1,400.00	80.8%
70.5035 - Service Agreements/Contracts	11,550.00	23,800.00	-12,250.00	48.5%
70.5037 - Janitorial Supplies	3,091.16	3,000.00	91.16	103.0%
70.5038 - Landscaping	4,403.08	5,000.00	-596.92	88.1%
70.5039 - Janitorial Services	8,980.00	12,000.00	-3,020.00	74.8%
70.5040 - LWCF Grant for Pride Park Match	43,083.45	83,776.00	-40,712.55	51.4%
70.5041 - Playground Equipment	23,815.70	35,500.00	-11,684.30	67.1%
70.5111 - Miscellaneous Expenses	9,292.19	34,500.00	-25,207.81	26.9%
Total 10.70 - Parks Department	133,147.75	242,285.00	-109,137.25	55.0%
10.80 - Capital Improvements				
80.5007 - Engineering Consultants	32,164.42	75,000.00	-42,835.58	42.9%
80.5011 - TM Rd Sidewalk Phase 3	1,181.40	1,035,415.00	-1,034,233.60	0.1%
80.5013 - Capital Savings/Investment	0.00	50,000.00	-50,000.00	0.0%
80.5015 - Fire Station Construction	2,149,615.54	4,000,000.00	-1,850,384.46	53.7%
80.5017 - Stormwater Cost Share	0.00	7,500.00	-7,500.00	0.0%
80.5022 - Firehouse DS - Principal	5,357.15	100,000.00	-94,642.85	5.4%
80.5023 - Firehouse DS - Interest	39,050.35	0.00	39,050.35	100.0%
80.5024 - Firehouse DS - Expenses	2,481.73	0.00	2,481.73	100.0%
Total 10.80 - Capital Improvements	2,229,850.59	5,267,915.00	-3,038,064.41	42.3%
Total Expense	6,775,561.72	11,199,585.00	-4,424,023.28	60.5%
Net Ordinary Income	943,239.03	-2,052,470.00	2,995,709.03	-46.0%
Other Income/Expense				
Other Income				
9999999 - Other Financing Sources (Uses)				
9999-01 - Transfers Out-MRA	-200,000.00	-200,000.00	0.00	100.0%
Total 9999999 - Other Financing Sources (Uses)	-200,000.00	-200,000.00	0.00	100.0%
Total Other Income	-200,000.00	-200,000.00	0.00	100.0%
Net Other Income	-200,000.00	-200,000.00	0.00	100.0%
Net Income	743,239.03	-2,252,470.00	2,995,709.03	-33.0%

General Fund
Profit & Loss
 July 2024 through April 2025

	Jul '24 - Apr 25
Ordinary Income/Expense	
Income	
10.4001 · Real Estate Taxes	2,335,656.50
10.4002 · Real Estate Taxes Prior	8,614.05
10.4003 · Penalty & Interest RE	12,681.06
10.4004 · Real Estate Legal Fees	2,118.13
10.4005 · ABC Licenses	9,610.00
10.4006 · Net Profits Tax / License	298,982.90
10.4007 · Insurance Fees	564,713.27
10.4008 · Occupational Taxes	905,035.18
10.4009 · Utility Taxes	217,159.60
10.4010 · Cable Franchise Fees	19,912.52
10.4011 · Public Service Taxes	26,426.15
10.4012 · R/R Property Assessment Tax	33,879.68
10.4014 · Omitted Tangible Property Tax	979.65
10.4015 · Base Court Revenue	6,801.88
10.4016 · KLEPF/KFFPF Receipts	80,938.01
10.4017 · Waste Collection	564,808.68
10.4018 · Interest & Dividends Earned	282,808.83
10.4019 · Ambulance Reimbursements	160,556.49
10.4020 · Impound Fees	500.00
10.4022 · Civil Citations	85.00
10.4025 · Bank Deposit Tax	17,903.13
10.4026 · Code Enforcement Citation Fees	21,926.36
10.4027 · Off Duty Details -PD	8,046.41
10.4030 · Senior Membership Dues	505.00
10.4034 · Yard Sale Permits	74.00
10.4036 · Shelter House Rentals	5,480.00
10.4037 · Park Place Rentals	39,925.00
10.4043 · Unrealized Gain	55,750.91
10.4048 · Highway Safety Grant - PD	925.78
10.4050 · National Opioids Settlement	20,406.31
10.4054 · Bond Funding	2,000,000.00
10.4111 · Miscellaneous Income	15,590.27
Total Income	7,718,800.75
Gross Profit	7,718,800.75
Expense	
10.10 · Admin Department	
10.5000 · Administration Salaries	204,250.95
10.5001 · Salary/Electeds	12,193.00
10.5002 · Salary CAO	0.00
10.5003 · Salary City Clerk	0.00
10.5004 · Salary Treasurer	0.00
10.5005 · Overtime	4,470.62
10.5006 · Retirement	39,372.33
10.5007 · FICA	17,128.72
10.5008 · Medical Insurance	29,933.80
10.5010 · Life/LTD	2,266.04
10.5011 · Workers Comp	535.00
10.5013 · Employee Asst Program	906.25
10.5015 · Association Dues/Memberships	6,622.43
10.5016 · Training/Education	4,413.89
10.5017 · Publications	186.18
10.5019 · Cellular	4,211.53
10.5020 · IT Support	2,375.00
10.5021 · Computer Equipment	613.33
10.5022 · Fuel	16.33
10.5024 · Printing	360.00
10.5025 · Postage	2,435.42
10.5026 · Electric	4,345.24
10.5027 · Water-City Bldg	236.32
10.5028 · Sanitation	1,529.29
10.5029 · City Bldg Repair/Maintenance	2,366.50

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Accrual Basis

General Fund Profit & Loss July 2024 through April 2025

	Jul '24 - Apr 25
10.5030 • Office Supplies	3,921.20
10.5031 • Telephone/Internet Services	830.51
10.5033 • Office Equipment	1,781.90
10.5034 • Insurance	5,793.64
10.5035 • Service Agreements/Contracts	20,911.55
10.5037 • Janitorial Services	1,110.00
10.5038 • Landscaping	930.00
10.5041 • CAO Auto Allowance	3,250.00
10.5042 • Equipment Repair/Maintenance	29.85
10.5043 • Advertisements	138.38
10.5044 • Audit Services	21,000.00
10.5045 • City Attorney Services	35,255.35
10.5046 • Codification	1,312.45
10.5047 • Data Processing	31,584.53
10.5048 • Employee Enrichment	1,151.17
10.5049 • Banking Fees	1,901.00
10.5050 • Kenton County Dog Warden	7,019.40
10.5051 • Payroll Service Fees	5,266.56
10.5052 • Planning and Zoning Fees	21,609.40
10.5053 • Prof. Accounting Services	8,100.00
10.5054 • Real Estate Tax Refund CY	517.26
10.5055 • Real Estate Tax Refund PY	5,153.00
10.5056 • Street Lights	43,813.19
10.5057 • Waste Collection	463,675.00
10.5111 • Miscellaneous Expenses	3,600.80
Total 10.10 • Admin Department	1,030,424.31
10.20. • Police Department	
20.5000 • Police Department Salaries	674,917.28
20.5002 • Police Officer Salaries	0.00
20.5004 • Admin Clerk Salary	0.00
20.5005 • Overtime	35,377.91
20.5006 • Retirement	199,048.39
20.5007 • FICA	57,694.36
20.5008 • Medical Insurance	117,202.28
20.5009 • Medical Insurance Alternative	6,073.20
20.5010 • Life/LTD	5,896.87
20.5011 • Workers Comp	27,074.00
20.5013 • Employee Asst Program	906.25
20.5014 • KLEPF	35,934.55
20.5015 • Assoc. Dues/Memberships	1,318.75
20.5016 • Training/Education	10,350.46
20.5018 • Uniforms	14,109.11
20.5019 • Cellular Expense	5,459.26
20.5020 • IT Support	2,375.00
20.5021 • Computer Equipment	2,315.48
20.5022 • Fuel	26,000.12
20.5023 • Vehicle Maintenance	13,313.81
20.5024 • Printing	251.16
20.5025 • Postage	485.73
20.5029 • Building Repair and Maintenance	1,854.12
20.5030 • Office Supplies	1,385.52
20.5031 • Telephone/Internet Services	1,320.84
20.5033 • Office Equipment	715.17
20.5034 • Insurance	38,375.00
20.5035 • Service Agreements/Contracts	60,022.19
20.5039 • Technical Supplies	1,461.90
20.5040 • Technical Equipment	8,289.03
20.5041 • Crime Prevention NEAT	316.91
20.5042 • Equipment Repair/Maintenance	47.37
20.5046 • Cruiser Washes	20.00
20.5047 • Fleet Management	40,029.33

General Fund
Profit & Loss
 July 2024 through April 2025

	Jul '24 - Apr 25
20.5049 · Education Reimbursement	1,410.00
20.5111 · Miscellaneous Expenses	4,281.55
Total 10.20 · Police Department	1,395,632.90
10.30 · Fire Department	
30.5000 · Fire Department Salaries	588,886.76
30.5002 · Full Time Firemen Salaries	0.00
30.5003 · Part Time FF Salaries	163,307.88
30.5005 · Overtime	35,428.30
30.5006 · Retirement	264,088.35
30.5007 · FICA	63,632.20
30.5008 · Medical Insurance	68,387.17
30.5009 · Medical Insurance Alternative	24,598.44
30.5010 · Life/LTD	5,444.37
30.5011 · Workers Comp	29,260.92
30.5013 · Employee Asst. Program	906.25
30.5014 · KFFPF	30,203.14
30.5015 · Assoc. Dues/Memberships	999.38
30.5016 · Training/Education	3,016.52
30.5018 · Uniforms	9,542.42
30.5019 · Cellular	4,033.09
30.5020 · IT Support	2,375.00
30.5021 · Computer Expense	923.75
30.5022 · Fuel	9,014.96
30.5023 · Vehicle Maintenance	13,601.39
30.5024 · Printing	436.06
30.5025 · Postage	247.57
30.5026 · Electric	22,729.10
30.5027 · Water	560.40
30.5028 · Sanitation	711.42
30.5029 · Building Repair/Maintenance	1,928.37
30.5030 · Office Supplies	607.98
30.5031 · Telephone/Internet Services	1,053.70
30.5033 · Office Equipment	226.77
30.5034 · Insurance	37,652.92
30.5035 · Service Agreements/Contracts	18,425.29
30.5037 · Janitorial Supplies	1,463.47
30.5041 · Fleet Management	12,976.24
30.5042 · Equipment Repair/Maintenance	3,322.13
30.5043 · ALS Medications	2,068.99
30.5044 · EMS Licensures	734.65
30.5045 · Staff Medicals/Immunizations	1,600.00
30.5046 · Major Squad Equipment	2,621.96
30.5047 · Major Fire Equipment	12,430.34
30.5048 · Medical Director	5,000.00
30.5049 · Public Education	775.79
30.5050 · Radios	7.57
30.5051 · Rehab. Fire/EMS	168.55
30.5055 · Squad Equipment	2,318.32
30.5056 · Squad Supplies	4,305.80
30.5061 · Vol. Recruitment/Appreciation	403.28
30.5062 · PPE Replacement	8,828.03
30.5063 · Stryker Purchase Agreement	13,814.62
30.5064 · Ambulance Provider Assessment	7,497.32
30.5065 · Educational Reimbursement	4,150.00
30.5111 · Miscellaneous	1,524.41
Total 10.30 · Fire Department	1,488,241.34

**General Fund
Profit & Loss
July 2024 through April 2025**

	Jul '24 - Apr 25
10.40 · Public Works	
40.5000 · Public Works Salaries	210,026.38
40.5002 · Public Work Salaries	0.00
40.5005 · Overtime	21,026.54
40.5006 · Retirement	44,598.03
40.5007 · FICA	17,764.97
40.5008 · Medical Insurance	36,265.90
40.5009 · Medical Insurance Alternative	2,100.00
40.5010 · Life/LTD	2,495.86
40.5011 · Workers Comp	9,918.00
40.5013 · Employee Asst. Program	906.25
40.5015 · Assoc. Dues/Memberships	88.75
40.5016 · Training/Education	652.96
40.5018 · Uniforms	1,717.18
40.5019 · Cellular	1,274.53
40.5020 · IT Support	2,375.00
40.5021 · Computer Equipment	298.75
40.5022 · Fuel	12,313.02
40.5023 · Vehicle Maintenance	15,202.75
40.5029 · Building Repair/Maintenance	10,492.00
40.5030 · Office Supplies	64.94
40.5031 · Telephone/Internet Services	603.50
40.5034 · Insurance	19,875.00
40.5035 · Service Agreement/Contracts	1,972.70
40.5038 · Equipment Repair/Maintenance	14,281.32
40.5040 · Major Equipment	57,181.34
40.5041 · Tools and Supplies	2,003.36
40.5111 · Miscellaneous Expenses	1,884.90
Total 10.40 · Public Works	487,383.93
10.50 · Senior Services	
50.5001 · Senior Hospitality	557.82
50.5111 · Senior Miscellaneous	336.79
Total 10.50 · Senior Services	894.61
10.60 · Community Events	
60.5001 · Homecoming Parade	383.53
60.5003 · Tree Lighting Ceremony	1,817.59
60.5004 · Santa On Trucks	19.01
60.5005 · Easter Egg Hunt	3,298.52
60.5006 · Holiday Yard Decorating	175.00
60.5027 · Signs	306.01
60.5028 · Special Events	3,237.71
60.5111 · Miscellaneous Expenses	748.92
Total 10.60 · Community Events	9,986.29
10.70 · Parks Department	
70.5005 · Fire Monitoring Services	1,591.06
70.5006 · Flags	805.05
70.5007 · Lighting Maintenance	199.98
70.5008 · Equipment/Supplies	311.97
70.5010 · Shelter Houses Maint.	1,036.10
70.5013 · Playground Equip Repair/Maint.	585.69
70.5015 · Park Place Maintenance	2,112.05
70.5026 · Electric	8,103.37
70.5027 · Water	1,349.01
70.5028 · Sanitation	4,376.44
70.5031 · Cable/Phone/Internet Park Place	2,581.45
70.5034 · Insurance-Pride Park	5,900.00
70.5035 · Service Agreements/Contracts	11,550.00
70.5037 · Janitorial Supplies	3,091.16
70.5038 · Landscaping	4,403.08
70.5039 · Janitorial Services	8,980.00
70.5040 · LWCF Grant for Pride Park Match	43,063.45

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Accrual Basis

General Fund
Profit & Loss
 July 2024 through April 2025

	Jul '24 - Apr 25
70.5041 · Playground Equipment	23,815.70
70.5111 · Miscellaneous Expenses	9,292.19
Total 10.70 · Parks Department	133,147.75
10.80 · Capital Improvements	
80.5007 · Engineering Consultants	32,164.42
80.5011 · TM Rd Sidewalk Phase 3	1,181.40
80.5015 · Fire Station Construction	2,149,615.54
80.5022 · Firehouse DS - Principal	5,357.15
80.5023 · Firehouse DS - Interest	39,050.35
80.5024 · Firehouse DS - Expenses	2,481.73
Total 10.80 · Capital Improvements	2,229,850.59
Total Expense	6,775,561.72
Net Ordinary Income	943,239.03
Other Income/Expense	
Other Income	
9999999 · Other Financing Sources (Uses)	
9999-01 · Transfers Out-MRA	-200,000.00
Total 9999999 · Other Financing Sources (Uses)	-200,000.00
Total Other Income	-200,000.00
Net Other Income	-200,000.00
Net Income	743,239.03

General Fund
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
10.1004 · KLC Investment Account	48,880.72
10.1005 · Police Dept Evidence Funds	3,425.00
10.1006 · General Fund Heritage Bank Chec	6,525,944.89
10.1007 · Heritage Restricted Capital	170,183.37
10.1009 · Ameriprise Financial - CDs	2,585,223.82
10.1011 · BNY - Bond Fund 09046534	2,027,425.69
10.1014 · BNY Sink Fund 09046533	37,688.08
Total Checking/Savings	11,398,771.57
Other Current Assets	
10.1012 · Inventory - Fuel	1,588.33
10.1013 · Special Events Start up Cash	500.00
10.1030 · Tax & Waste Receivable	78,089.39
10.1031 · Waste Collection Receivable	11,983.98
10.1042 · Prepaid Expenses	30,253.45
10.1505 · Opioid Settlement Receivable	14,020.87
Total Other Current Assets	136,436.02
Total Current Assets	11,535,207.59
Other Assets	
10.1506 · Opioid Settlement - LT	259,554.84
Total Other Assets	259,554.84
TOTAL ASSETS	11,794,762.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
10.2000 · Accounts Payable	575,071.36
Total Accounts Payable	575,071.36
Other Current Liabilities	
10.2012 · Bond Payable	37,511.39
10.2060 · Sales Tax Payable	808.80
10.2062 · Employee Paid Dental Insurance	154.73
10.2063 · Employee Paid Vision Insurance	25.94
10.2065 · CERS Withheld	13,124.30
10.2066 · Park Place Security Deposits	10,700.00
10.2067 · Shelter Security Deposits	1,900.00
10.2068 · Evidence Fund Escrow	3,425.00
Total Other Current Liabilities	67,650.16
Total Current Liabilities	642,721.52
Long Term Liabilities	
10.2071 · Deferred Revenue	347,526.79
Total Long Term Liabilities	347,526.79
Total Liabilities	990,248.31
Equity	
10.3099 · Fund Balance	10,061,275.09
Net Income	743,239.03
Total Equity	10,804,514.12
TOTAL LIABILITIES & EQUITY	11,794,762.43

CITY OF TAYLOR MILL (MRA)
Profit & Loss Budget vs. Actual
July 2024 through April 2025

	Jul '24 - Apr 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
20.4001 · State Assistance/MRA	131,000.00	140,000.00	-9,000.00	93.6%
20.4002 · Interest checking	4,390.55	200.00	4,190.55	2,195.3%
20.4003 · Interfund Transfer	0.00	0.00	0.00	0.0%
Total Income	135,390.55	140,200.00	-4,809.45	96.6%
Gross Profit	135,390.55	140,200.00	-4,809.45	96.6%
Expense				
20.5001 · Road Repair/Maintenance	0.00	0.00	0.00	0.0%
20.5002 · Emergency Road Repairs	241.50	30,000.00	-29,758.50	0.8%
20.5003 · In-House Road Projects	7,463.04	20,000.00	-12,536.96	37.3%
20.5004 · Annual Street Program	442,247.85	360,000.00	82,247.85	122.8%
20.5005 · Salt	40,024.03	20,000.00	20,024.03	200.1%
20.5049 · Bank Fees	167.65	250.00	-82.35	67.1%
Total Expense	490,144.07	430,250.00	59,894.07	113.9%
Net Ordinary Income	-354,753.52	-290,050.00	-64,703.52	122.3%
Other Income/Expense				
Other Income				
999999 · Other Financing Sources (Uses)				
9999-01 · Transfers In (GF)	200,000.00	200,000.00	0.00	100.0%
Total 999999 · Other Financing Sources (Uses)	200,000.00	200,000.00	0.00	100.0%
Total Other Income	200,000.00	200,000.00	0.00	100.0%
Net Other Income	200,000.00	200,000.00	0.00	100.0%
Net Income	-154,753.52	-90,050.00	-64,703.52	171.9%

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Accrual Basis

CITY OF TAYLOR MILL (MRA)

Profit & Loss

July 2024 through April 2025

	Jul '24 - Apr 25
Ordinary Income/Expense	
Income	
20.4001 · State Assistance/MRA	131,000.00
20.4002 · Interest checking	4,390.55
Total Income	135,390.55
Gross Profit	135,390.55
Expense	
20.5002 · Emergency Road Repairs	241.50
20.5003 · In-House Road Projects	7,463.04
20.5004 · Annual Street Program	442,247.85
20.5005 · Salt	40,024.03
20.5049 · Bank Fees	167.65
Total Expense	490,144.07
Net Ordinary Income	-354,753.52
Other Income/Expense	
Other Income	
999999 · Other Financing Sources (Uses)	
9999-01 · Transfers in (GF)	200,000.00
Total 999999 · Other Financing Sources (Uses)	200,000.00
Total Other Income	200,000.00
Net Other Income	200,000.00
Net Income	-154,753.52

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Accrual Basis

CITY OF TAYLOR MILL (MRA)

Balance Sheet

As of April 30, 2025

	<u>Apr 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
20.1006 - MRA Heritage Checking	<u>27,888.56</u>
Total Checking/Savings	<u>27,888.56</u>
Total Current Assets	<u>27,888.56</u>
TOTAL ASSETS	<u><u>27,888.56</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 - Accounts Payable	<u>-312.00</u>
Total Accounts Payable	<u>-312.00</u>
Total Current Liabilities	<u>-312.00</u>
Total Liabilities	<u>-312.00</u>
Equity	
20.3200 - Fund Balance	182,954.08
Net Income	<u>-154,753.52</u>
Total Equity	<u>28,200.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>27,888.56</u></u>



TAYLOR MILL FINANCIAL SUMMARY JULY - APRIL 2025

Revenues	Budgeted Income	YTD Income
General Fund	9,147,115.00	7,718,800.75
Municipal Road Aid Fund	340,200.00	335,390.55
Totals	9,487,315.00	8,054,191.30
Expenditures	Budgeted Expenditures	YTD Expenditures
General Fund		
Administration	1,257,505.00	1,030,424.31
Police	1,847,064.00	1,395,632.90
Fire	1,947,669.00	1,488,241.34
Public Works	571,072.00	487,383.93
Senior Services	2,200.00	894.61
Community Events	22,875.00	9,986.29
Parks Department	192,285.00	133,147.75
Capital Improvements	5,267,915.00	2,229,850.59
Municipal Road Aid Fund	430,250.00	490,144.07
Totals	11,538,835.00	7,265,705.79
Property Tax Summary	Current MTD	Fiscal YTD
October-24	464,774.37	464,774.37
November-24	255,709.42	720,483.79
December-24	1,478,955.35	2,199,439.14
January-25	122,476.45	2,321,915.59
February-25	4,732.95	2,326,648.54
March-25	16,292.43	2,342,940.97
April-25	6,578.76	2,349,519.73
May-25	-	2,349,519.73
June-25	-	2,349,519.73