



COMMISSION MEETING AGENDA

April 9, 2025

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

CALL TO ORDER:

INVOCATION/PLEDGE OF ALLEGIANCE: Commissioner Braden

MINUTES: Approval of Minutes from March 12, 2025 Commission Meeting
Approval of Minutes from March 24, 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 405 – Clarifying Duties of Liaisons and CAO to Department Heads (2nd Reading)

Ordinance 407 – Cleanup Penalty in Nuisance Order (2nd Reading)

Municipal Order 167 – Declaration of Local State of Emergency for Flooding in April 2025

Resolution 391 – Municipal Road Aid Agreement FY25-26

Proclamation – Autism Acceptance Month

UNFINISHED BUSINESS:

NEW BUSINESS:

Verdantas Contract Proposal for Licking Pike Sewer Study

DEPARTMENT REPORTS:

City Administrator

City Treasurer

Engineering

Fire

Legal Counsel

Parks and Recreation

Police

Public Works

EXECUTIVE SESSION:

61.810(1)(c)- Discussion of proposed litigation against or on behalf of the public agency.

RECONVENE COMMISSION MEETING

ADJOURNMENT

ANNOUNCEMENTS:

The next Caucus Meeting will be on Wed., April 23, 2025 at 10 a.m.

The next Commission Meeting will be on Wed., May 14, 2025, at 7 p.m.



Saturday, April 12, 2025

Saturday, April 19, 2025

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

Easter Egg Hunt at 12 PM

Easter Egg Hunt RAINDATE 12 PM

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, March 12, 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 Rose Merritt led the invocation followed by the Pledge of Allegiance.

APPROVAL OF MINUTES:

February 12, 2025, Commission Meeting

Mayor Bell called for a motion to approve the February 12, 2025, Commission Meeting Minutes. Commissioner Kreimborg so moved, with a second from Commissioner Merritt. The Clerk called the roll and the Commission approved by unanimous vote.

MOTION PASSED

Mayor Bell welcomed Police Chief James Mills and Fire Lieutenant Bryan Lynch to recognize first responders Sergeant Jordan Norris, Sergeant Billy Roberts, Officer Logan Herzog, Officer Michael Lyon, Firefighter/EMT Steve Linville, Firefighter/Medic Nathan Meade and Firefighter/Medic Kyle Kilby for a call in January 2025 that they responded to.

Mayor Bell invited the public to come forward to speak. Resident Ed Kuehne requested that the meeting agenda be provided to the public sooner.

LEGISLATION:

Ordinance 404

AN ORDINANCE OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY, AMENDING TAYLOR MILL ORDINANCE NO. 396 (06-12-2024) AND THE BUDGET ADOPTED THEREBY FOR THE CITY OF TAYLOR MILL FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025.

City of Attorney Jack Gatlin presented the second reading of Ordinance 404, which seeks to amend the budget adopted by Ordinance 396. Mayor Bell requested a motion to approve Ordinance 404 for the budget amendment. Commissioner Merritt 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 405

AN ORDINANCE OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY, CLARIFYING THE ROLE OF THE 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 Attorney Jack Gatlin provided the first reading of Ordinance 405.

Ordinance 406

AN ORDINANCE OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY PARTNERING IN AN INTERLOCAL AGREEMENT MULTI-JURISDICTIONAL LAW ENFORCEMENT NAVIGATOR PROGRAM USING OPIOID ABATEMENT FUNDS.

City of Attorney Jack Gatlin presented the second reading of Ordinance 406, which aims to establish a partnership and enter into an interlocal agreement for the Multi-jurisdictional Law Enforcement Navigator (LEN) Program utilizing opioid abatement funds. Mayor Bell called for a motion to approve Ordinance 406, allowing the opioid settlement funds to be allocated to the LEN Program. Commissioner Murray made the motion, which was seconded by Commissioner Braden. The Clerk conducted a roll call, and the Commission voted unanimously in favor.

MOTION CARRIED

Ordinance 407

AN ORDINANCE OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY, AMENDING SECTION 50.99 (ORDINANCE 45 (99-92), RELATED TO FINES ASSESSED FOR IMPROPERLY STORED GARBAGE.

City Attorney Jack Gatlin provided the first reading of Ordinance 407.

UNFINISHED BUSINESS: None

NEW BUSINESS:

The Commission reviewed the Moose Lodge 1469's request to borrow the city's 20x60 foot tent for their event scheduled in May 2025. Mayor Bell requested a motion to permit the tent's borrowing. Commissioner Kreimborg made the motion, which was seconded by Commissioner Merritt. The Clerk conducted a roll call, and the Commission unanimously approved the request.

MOTION PASSED

CAO Brian Haney recommended that the Commission approve the professional services proposal from Verdantas (previously known as CT Consultants) for the engineering and survey services related to the Vincent Drive Drainage and Roadway Improvements. Mayor Bell then requested a motion. Commissioner Murray proposed a motion to approve the contract, which was seconded by Commissioner Braden. The Clerk conducted a roll call, and the motion passed with a majority vote.

Commissioner Murray – Yes
Commissioner Braden - Yes
Commissioner Merritt – Abstained
Commissioner Kreimborg – Yes
Mayor Bell – Yes

Mayor Bell requested the Caucus Meeting date to be changed. The Mayor and the Commission discussed and agreed to change the Caucus Meeting to Monday, March 24, 2025 at 10:00 a.m.

DEPARTMENT REPORTS

The Commission reviewed reports from the following staff members: City Administrator, Treasurer, 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 Merritt so moved, with a second from Commissioner Kreimborg to adjourn the meeting. The motion passed with the unanimous approval of the Commission, the time being 8:13 p.m.

MOTION PASSED

The next Commission Meeting will be on Wednesday, April 9, 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
SPECIAL CAUCUS MEETING
Monday, March 24, 2025**

CALL TO ORDER & WELCOME:

Mayor Bell called the meeting to order at 10:01 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 Oliver Wilhite were in attendance.

GUESTS:

Pete Montgomery and James Cohen of CMC Properties (Farm Apartments) made a presentation/

DISCUSSIONS:

CAO provided an updated on the budget preparation for FY26 and for the budget to be presented on April 23, 2025 at the Caucus Meeting.

CAO provided an update on the KIA Grant for the Sanitation Study for the Licking Pike area.

CAO provided an update on the solid waste collection contract bid.

Commissioner Merritt discussed the need for one of the public works employees to be designated to address maintenance issues.

Commissioner Merritt expressed her thoughts that Across the Board raises is appropriate.

ADJOURNMENT

There being no further business to discuss, Mayor Bell called for a motion to adjourn. Commissioner Murray so moved, with a second from Commissioner Kreimborg to adjourn the caucus meeting. Through a voice call vote, the motion passed with the unanimous approval of the Commission, the time being 11:23 p.m.

MOTION PASSED

The next Commission Meeting will be Wednesday, April 9, 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

ORDINANCE 405 (04/09/25)

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.

WHEREAS, the City of Taylor Mill has operated with a Chief Administrative Officer since 1997 and the Chief Administrative has broad powers pursuant to ordinance and statutes, and;

WHEREAS the Taylor Mill City Commission wants to clarify the role of Commissioner related to City Department heads.

(Strikethrough portions are to be deleted; underlined portions are to be added as required by KRS 83A.060(3))

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

SECTION 1

§ 32.04 EACH COMMISSIONER TO BE A LIAISON WITH ~~[SUPERINTEND]~~ SPECIFIC CITY DEPARTMENTS.

(A) All administrative and service functions of the city shall be classified under departments created by ordinance which shall prescribe the functions of the department and the duties and responsibilities of the department head and his employees.

(B) The Commission shall at its first regular meeting ~~[in]~~ each year designate the Commission member to be a liaison with ~~[have superintendence over]~~ each department established under this section. The role of liaison is for the Commissioner to have a close working relationship with one department, but Commissioners are encouraged to work with all department heads. The City employs a Chief Administrative Officer pursuant to Section 31.38 of the Taylor Mill Code of Ordinances and as such, individual Commission members shall not interfere with the Chief Administrative Officer's supervision of department heads

SECTION 2

§ 35.02 RESPONSIBILITIES OF DEPARTMENT HEADS- Ordinance 1-1-86.

(A) Subject to the budget therefor and the legislative, executive, and administrative authority of the City Commission and all other laws and regulations of any governmental agency having jurisdiction, the heads of the departments established under § 35.01, ~~other than the heads of the Fire Department, Public Utilities Department, and the Parks and Recreation Department,~~ shall

have the duty and responsibility for the general operation of the department which they head and of the organization and supervision of the use of all funds, services, labor, equipment, and material provided by the City Commission to accomplish the functions described herein.

~~(B) The duty and responsibility of the heads of the Fire Department, Public Utilities Department, and the Parks and Recreation Department shall be limited to service as a liaison between the boards, commissions, or contractors through which the functions of the department which they head are accomplished pursuant to the provisions hereof. Periodic reports to the City Commission in regard to the manner in which the functions of each of these three respective departments are being accomplished and the compliance by such boards, commissions, and contractors with the provisions of the ordinances and contracts of the city and all laws, regulations, and orders of any other governmental agency having jurisdiction shall also be provided.~~

SECTION 3

Any and all Ordinances in conflict with this Ordinance shall be, and hereby are, repealed to the extent of said conflict.

SECTION 4

If any part of this ordinance or its application is deemed invalid by a court of competent jurisdiction, the city council intends that such invalidity will not affect the effectiveness of the remaining provisions or applications and, to this end, the provisions of this ordinance are severable.

SECTION 5

That this ordinance shall become effective upon its passage and shall be published under KRS 83A.060(9) and other applicable law. This ordinance may be published by summary.

Passed by City Council on _____, 2025

CITY OF TAYLOR MILL, KENTUCKY

By: _____
Mayor Dan Bell

ATTEST:

City Clerk Kristy Webb

FIRST READING: _____

SECOND READING: _____

PUBLICATION: _____

ORDINANCE 407 (04/09/25)

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

WHEREAS, the City of Taylor Mill utilizes the Kenton County Joint Code Enforcement Board and that Board unified all fines effective July 1, 2024, and;

WHEREAS the Taylor Mill City Commission wants to modify the related penalty sections of its garbage ordinance to comport with the new schedule

(Strikethrough portions are to be deleted; underlined portions are to be added as required by KRS 83A.060(3))

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

SECTION 1

§ 50.99 PENALTY.

~~[(A)]~~ Whoever fails to pay a waste collection assessment when liable therefor as set forth in § 50.04 shall be subject to the following schedule for fines:

Non-Contested

First Offense	\$100
Second Offense	\$200
Third and Subsequent Offense	\$300

Contested

First Offense	\$200
Second Offense	\$400
Third and Subsequent Offense	\$800

~~[fined no less than \$10 nor more than \$500 and the costs of prosecution.]~~

~~[(B) Each violation and every other failure to comply with the provisions of § 50.06 shall be a misdemeanor. Each day of the continuation shall be a separate and distinct offense for which:]~~

~~[(1) Anybody convicted in a court of competent jurisdiction shall be sentenced to pay a criminal fine not to exceed that set forth in KRS 532.090 (1), and]~~

~~[(2) The offender shall be subject to a civil penalty of one hundred (\$100.00) dollars for each offense, which shall be recovered by the city in a civil action in the nature of debt if not paid by the offender within thirty (30) days after citation.]~~

SECTION 2

Any and all Ordinances in conflict with this Ordinance shall be, and hereby are, repealed to the extent of said conflict.

SECTION 3

If any part of this ordinance or its application is deemed invalid by a court of competent jurisdiction, the city council intends that such invalidity will not affect the effectiveness of the remaining provisions or applications and, to this end, the provisions of this ordinance are severable.

SECTION 4

That this ordinance shall become effective upon its passage and shall be published under KRS 83A.060(9) and other applicable law. This ordinance may be published by summary.

Passed by City Council on _____, 2025

CITY OF TAYLOR MILL, KENTUCKY

By: _____
Mayor Dan Bell

ATTEST:

City Clerk Kristy Webb

FIRST READING: _____

SECOND READING: _____

PUBLICATION: _____

MUNICIPAL ORDER NO. 167 (04-09-25)

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

WHEREAS, Governor Andy Beshear declared a State of Emergency in the Commonwealth of Kentucky on April 2, 2025, due to anticipated heavy rainfall, strong damaging winds, severe hail, tornadoes, and hazardous conditions, including flooding, flash flooding, and the potential for mudslides and landslides, all of which threaten damage to public infrastructure, utility systems, and private properties; and

WHEREAS, the City of Taylor Mill has faced unprecedented rainfall, extreme winds, and flooding; and

WHEREAS, flooding has impacted the areas of Taylor Mill and Kenton County; and

WHEREAS, it is essential for the City of Taylor Mill to deploy an emergency response swiftly to safeguard the health, safety, and welfare of its citizens; and

WHEREAS, Mayor Daniel L. Bell has assessed that the damage caused by severe weather in the City of Taylor Mill poses a serious and complex threat to public health, safety, and welfare, thus necessitating extraordinary emergency measures as allowed under KRS 39B.070; and

WHEREAS, KRS 39B.070(1) grants Mayor Daniel L. Bell the authority to exercise emergency powers as outlined KRS Chapter 39B.070, ensuring an adequate and appropriate response to any occurrence or situation or any impending event arising from the natural disaster.

NOW THEREFORE, I, Daniel L. Bell, Mayor of the City of Taylor Mill, Kentucky, by the authority vested in me by KRS Chapters 39A and 39B of the Kentucky Revised Statutes, hereby declare a state of emergency in the City of Taylor Mill as a result of the recent severe weather that began on April 2, 2025, and states the following:

I will exercise the authority granted to me through Municipal Orders, utilizing city personnel, services, equipment, and any necessary actions to manage this emergency.

Subject to any directives from Governor Andy Beshear, I hereby direct all departments of the City of Taylor Mill to coordinate and collaborate with the Kentucky Department of Emergency Management, local emergency management agencies, and federal agencies to address the threats posed by the severe weather damage in the City of Taylor Mill, and to provide essential information to individuals, businesses, organizations, and other entities to facilitate effective preparation and response.

This Declaration of State of Emergency will remain in effect until it is terminated by a subsequent Municipal Order when I determine that the state of emergency has concluded and

that extraordinary measures are no longer necessary for the protection of public health, safety, and welfare.

Signed on this 9th day of April 2025.

DANIEL L. BELL, Mayor
City of Taylor Mill

Attest: _____
KRISTY WEBB, City Clerk
Date: _____

MUNICIPAL ROAD AID COOPERATIVE
PROGRAM AGREEMENT

THIS AGREEMENT, entered into as of the date of the signature below of the Secretary of the Transportation Cabinet, is made by and between the Commonwealth of Kentucky, Transportation Cabinet, Department of Rural and Municipal Aid (“the Department”), and the Legislative Body of the Incorporated City of **TAYLOR MILL**, Kentucky (the “City”).

WHEREAS, Kentucky Revised Statutes (KRS) § 177.365(1) provides that 7.7% of revenue resulting from the imposition of motor fuel taxes on taxpayers pursuant to KRS § 138.220(1)(2), KRS § 138.660(1)(2), and KRS § 234.320 shall be set aside by the Finance and Administration Cabinet for the construction, reconstruction, and maintenance of urban roads and streets, and for no other purpose (“Municipal Road Aid Funds”), and

WHEREAS, the City has accepted an invitation from the Department to allow it to participate in a cooperative program to aid the City in the construction, reconstruction, and maintenance of certain roads and bridges using its share of the Municipal Road Aid Funds apportioned to it by the Department as provided below (the “Cooperative Program”), and

NOW THEREFORE, in consideration of the terms and conditions contained herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Department and the City agree as follows:

1. Apportionment of Municipal Road Aid Funds. The City’s apportionment of Municipal Road Aid Funds shall be based on revenue estimates supplied by the Office of State Budget Director. For the Fiscal Year beginning July 1, 2025, this amount is **\$160,674.56** (the “Apportionment”). The above referenced estimate is based on the most recent available data and

is subject to change according to available revenue. The Apportionment shall be distributed by the Department to the City in accordance with the terms of this Agreement.

2. Assignment of the Apportionment. The City hereby assigns all of its right, title and interest in and to the Apportionment to the Transportation Cabinet's Division of Accounts for Fiscal Year 2026.

3. Distribution of Municipal Road Aid Funds. The City and the Department agree that the Apportionment shall be distributed by the Department to the City as follows:

a. First Distribution. The Department shall initially distribute to the City sixty percent (60%) of the Apportionment, less three percent (3%) of the Apportionment set aside for the emergency fund below. This initial amount is **\$93,513**.

b. Second Distribution. The Department shall distribute up to and including an additional thirty percent (30%) of the Apportionment to the City, less three percent (3%) of the Apportionment set aside for the emergency fund below. The amount of the second distribution will depend on how actual revenues compare to revenue estimates.

c. Final Distribution. The Department shall allocate and distribute the remaining balance of the Apportionment, less three percent (3%) set aside for the emergency fund below. The Final Distribution shall be based on actual revenues tabulated after the end of the fiscal year (June 30).

4. Emergency Fund. The City agrees that three percent (3%) of the Apportionment shall be withheld by the Department in an emergency fund (the "Emergency Fund"). The Emergency Fund shall include three percent (3%) of the total apportionments of all participants in the Cooperative Program, plus any remaining balances from previous fiscal years. The Department, upon written application from a duly authorized representative of the City, may

disburse these funds to the City for the purpose of it using said funds for emergency roadway and bridge projects designated by the City and lying within city limits. The Department may disburse up to fifty percent (50%) of the approved funds to the City for the purpose of it using said funds for emergency roadway and bridge projects designated by the City. Following the completion of the project, after final cost documentation has been submitted and processed, the Department will then distribute the determined remaining amount. If the actual cost of an emergency project is less than the amount of Emergency Funds disbursed by the Department, then the City shall reimburse the difference to the Department.

5. Disbursement of Funds. Upon execution of this Agreement, the Department will disburse the foregoing allocated funds directly to the City to pay for materials, labor and equipment necessary for the City to accomplish construction, reconstruction, and maintenance on streets designated by the City and lying within city limits. This assistance is extended insofar as funds are available from the Apportionment. The City shall be responsible for all costs associated with the construction, reconstruction and maintenance of roadways and bridges in excess of the amount of the Apportionment allocated and disbursed by the Department to the City. The Department may assist the City in fulfilling its needs by disbursing funds to the City for materials and work performed by contract, for materials obtained by contract and for the rental or purchase of road maintenance and construction equipment. Any rental rates shall be based on current edition of the "Blue Book for Rental of Equipment" or the Department's official rental rates. The Department may also disburse funds to the City for the hourly rate for personnel who perform the work. This rate may include employee fringe benefits such as leave overlay, retirement, social security, insurance, etc.

6. Use of Municipal Road Aid Funds. The City agrees and certifies that the Apportionment will be expended by the City solely for the purpose of construction, reconstruction, and maintenance of city streets as defined in KRS § 177.365(4).

7. Rights of Way. The City, if required under applicable law, will acquire any rights-of-way contemplated under this Agreement and assumes responsibility for any claims for damages arising from such acquisitions.

8. Indemnification. The City shall fully indemnify, hold harmless and defend the Department from and against all claims, actions, suits, demands, damages, liabilities, obligations, losses, settlements, judgments, costs and expenses (including without limitation reasonable attorney's fees and costs), whether or not involving a third party claim, which arise out of, relate to or result from (a) any breach of any representation or warranty of the City contained in this Agreement, (b) any breach of any covenant or other obligation or duty of the City under this Agreement or under applicable law, in each case whether or not caused by the negligence of the Department and whether or not the relevant claim has merit.

9. Reimbursement of Losses. The City will reimburse the Department for losses it may sustain arising out of performance of this Agreement. Such loss as sustained by the Department may be charged to the Apportionment in this or future fiscal years.

10. Termination of Agreement. The Department reserves the right to cancel this Agreement at any time deemed to be in the best interest of the Department by giving thirty (30) days written notice of such cancellation to the City. If this Agreement is canceled under this provision, then the City will receive any unpaid portion of the Apportionment from the Finance and Administration Cabinet.

11. Access to Records. The City acknowledges and agrees that pursuant to KRS § 177.369(3) it shall retain all records of the expenditures of the Apportionment for a period of five (5) years and said records, including any books, documents, papers, records, or other evidence, which are directly pertinent to this agreement [records and other prequalification information confidentially disclosed as part of the bid process shall not be deemed as directly pertinent and shall be exempt from disclosure as provided in KRS 61.878(1)(c)], shall be subject to audit by the Finance and Administration Cabinet or its duly authorized agent and made accessible by the City to the Finance and Administration Cabinet or its duly authorized agent for said period of time in order to determine the proper expenditure of said money for the purposes required by KRS § 177.365(1). The City also recognizes that any books, documents, papers, records, or other evidence received during a financial audit or program review shall be subject to the Kentucky Open Records Act, KRS § 61.870 to KRS § 61.884.

12. Authorization. The Legislative Body of the City shall pass a resolution adopting and approving the terms of this Agreement in the form of the resolution attached to this Agreement and made a part hereof. The Chief Executive Officer of the City, and the Commissioner of the Department, or their authorized representatives, insofar as their actions are in accord with the laws of the Commonwealth of Kentucky, shall act for their respective parties on all matters arising under this Agreement.

13. Choice of Law and Venue. All questions as to the execution, validity, interpretation, construction and performance of this Agreement shall be governed by the laws of the Commonwealth of Kentucky. Furthermore, the parties hereto agree that any legal action which is brought on the basis of this Agreement shall be filed in the Franklin County Circuit Court of the Commonwealth of Kentucky.

IN WITNESS WHEREOF, the undersigned have executed this Agreement as of the dates listed below.

INCORPORATED CITY OF **City of TAYLOR MILL**

BY: _____
Chief Executive Officer (Mayor)

Date: _____

(For Kentucky Transportation Cabinet use only)

DEPARTMENT OF RURAL AND MUNICIPAL AID
OFFICE OF RURAL & SECONDARY ROADS

BY: _____
Commissioner

Date: _____

APPROVED AS TO FORM AND LEGALITY:

BY: _____
Office of Legal Services

Date: _____

COMMONWEALTH OF KENTUCKY
TRANSPORTATION CABINET

BY: _____
Secretary

Date: _____

R E S O L U T I O N

Incorporated City of TAYLOR MILL

Resolution adopting and approving the execution of a Municipal Aid Co-op Program Contract between the Incorporated City and the Commonwealth of Kentucky, Transportation Cabinet, Department of Rural and Municipal Aid for the fiscal year beginning July 1, 2025, as provided in the Kentucky Revised Statutes and accepting all streets referred to therein as being streets which are a part of the Incorporated City.

Be it resolved by the Legislative Body of the Incorporated City that:

The Legislative Body of the Incorporated City does hereby accept all streets referred to in said Contract as being city streets which are a part of the Incorporated City; and

The Legislative Body of the Incorporated City does hereby ratify and adopt all statements, representations, warranties, covenants, and agreements contained in said Contract and does hereby accept said Contract and by such acceptance agrees to all the terms and conditions therein stated; and

The Chief Executive Officer of the said Incorporated City is hereby authorized and directed to sign said Contract as set forth on behalf of the Legislative Body of, and the City Clerk of TAYLOR MILL is hereby authorized and directed to certify thereto.

The vote taken on said Resolution, the result being as follows:

AYES

NAYS

COMMONWEALTH OF KENTUCKY
INCORPORATED CITY OF TAYLOR MILL

I, Kristy Webb, City Clerk of TAYLOR MILL certify
that the foregoing is a true copy of the Order above. Given under
my hand and seal of office this the 9th day of
April, 2025.

SIGNED _____

Kristy Webb
CLERK OF TAYLOR MILL

**PROCLAMATION
OF THE
CITY OF TAYLOR MILL**

April 9, 2025

WHEREAS, the City of Taylor Mill is dedicated to supporting and honoring National Autism Acceptance Month;

WHEREAS, April has been designated as National Autism Acceptance Month to raise public awareness and promote acceptance, thereby supporting individuals with autism, their families, educators, and other professionals who work with them;

WHEREAS, Autism, or autism spectrum disorder (ASD), encompasses a broad spectrum of conditions that typically manifest during early childhood, characterized by challenges in social skills, relationships, self-regulation, and communication;

WHEREAS, Autism is the fastest-growing developmental disorder in the United States, with 1 in 36 children receiving a diagnosis. Acceptance can lead to improved job prospects, increased employment opportunities, affordable housing, and transportation systems that are accessible and tailored to individual needs and lifestyles;

WHEREAS, this month, the City of Taylor Mill joins other communities in recognizing April as Autism Acceptance Month. We celebrate the myriad ways in which autistic individuals enrich the diversity and strength of our community while raising awareness about the challenges faced by children, teens, and adults on the autism spectrum in achieving their full potential;

NOW, THEREFORE, be it resolved by the City of Taylor Mill that we honor the contributions of individuals on the autism spectrum and the broader autism community to our community, state, nation, and world. We acknowledge the needs of individuals on the autism spectrum and their families and reaffirm our commitment to support, understand, accept, include, and employ individuals on the autism spectrum.

This proclamation shall have the full effect and force of the law upon passage according to the laws and ordinances of the Commonwealth of Kentucky, and under my signature on this 9th day of April 2025.

Daniel L. Bell, Mayor

Attest: _____
Kristy Webb, City Clerk

TREASURER REPORT

General Fund
Budget vs. Actual
July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
10.4001 · Real Estate Taxes	2,336,364.26	2,275,000.00	61,364.26
10.4002 · Real Estate Taxes Prior	6,576.71	5,000.00	1,576.71
10.4003 · Penalty & Interest RE	10,647.67	10,000.00	647.67
10.4004 · Real Estate Legal Fees	2,098.38	1,100.00	998.38
10.4005 · ABC Licenses	9,610.00	9,310.00	300.00
10.4006 · Net Profits Tax	298,982.90	300,000.00	-1,017.10
10.4007 · Insurance Fees	503,267.65	780,000.00	-276,732.35
10.4008 · Occupational Taxes	905,035.18	1,200,000.00	-294,964.82
10.4009 · Utility Taxes	189,729.72	250,000.00	-60,270.28
10.4010 · Cable Franchise Fees	19,912.52	35,000.00	-15,087.48
10.4011 · Public Service Taxes	26,426.15	110,000.00	-83,573.85
10.4012 · R/R Property Assessment Tax	33,879.68	22,500.00	11,379.68
10.4013 · R/R Car Line Tax	0.00	35,000.00	-35,000.00
10.4014 · Omitted Tangible Property Tax	838.76	100.00	738.76
10.4015 · Base Court Revenue	4,572.80	8,000.00	-3,427.20
10.4016 · KLEPF/KFFPF Receipts	71,378.70	93,009.00	-21,630.30
10.4017 · Waste Collection	561,868.69	557,175.00	4,693.69
10.4018 · Interest Earned	236,512.28	220,000.00	16,512.28
10.4019 · Ambulance Reimbursements	146,431.55	175,000.00	-28,568.45
10.4020 · Impound Fees	500.00	0.00	500.00
10.4022 · Civil Citations	85.00	0.00	85.00
10.4024 · State Aid-Fire Department	0.00	11,000.00	-11,000.00
10.4025 · Bank Deposit Tax	17,903.13	16,000.00	1,903.13
10.4026 · Code Enforcement Citation Fees	21,926.36	2,500.00	19,426.36
10.4027 · Off Duty Details -PD	8,046.41	3,000.00	5,046.41
10.4030 · Senior Membership Dues	505.00	400.00	105.00
10.4034 · Yard Sale Permits	74.00	0.00	74.00
10.4036 · Shelter House Rentals	4,710.00	6,500.00	-1,790.00
10.4037 · Park Place Rentals	37,275.00	38,000.00	-725.00
10.4042 · LWCF Grant	0.00	45,625.00	-45,625.00
10.4043 · Unrealized Gain	76,705.72	0.00	76,705.72
10.4047 · SNK Federal Funds	0.00	912,046.00	-912,046.00
10.4048 · Highway Safety Grant - PD	925.78	0.00	925.78
10.4050 · National Opioids Settlement	18,348.12	0.00	18,348.12
10.4054 · Bond Funding	2,000,000.00	2,000,000.00	0.00
10.4111 · Miscellaneous Income	15,016.00	25,850.00	-10,834.00
Total Income	7,566,154.12	9,147,115.00	-1,580,960.88
Gross Profit	7,566,154.12	9,147,115.00	-1,580,960.88
Expense			
10.10 · Admin Department			
10.5000 · Administration Salaries	194,318.23	258,258.00	-63,939.77
10.5001 · Salary/Electeds	12,193.00	14,632.00	-2,439.00
10.5005 · Overtime	3,384.67	5,000.00	-1,615.33
10.5006 · Retirement	35,316.12	51,366.00	-16,049.88
10.5007 · FICA	16,285.80	20,875.00	-4,589.20
10.5008 · Medical Insurance	29,933.80	34,781.00	-4,847.20
10.5010 · Life/LTD	2,266.04	3,158.00	-891.96
10.5011 · Workers Comp	535.00	535.00	0.00
10.5013 · Employee Asst Program	906.25	525.00	381.25
10.5015 · Association Dues/Memberships	6,622.43	7,500.00	-877.57
10.5016 · Training/Education	4,413.89	6,500.00	-2,086.11
10.5017 · Publications	186.18	250.00	-63.82
10.5018 · Uniforms/Clothing	0.00	300.00	-300.00
10.5019 · Cellular	3,776.72	2,880.00	896.72
10.5020 · IT Support	1,900.00	3,000.00	-1,100.00
10.5021 · Computer Equipment	613.33	2,000.00	-1,386.67
10.5022 · Fuel	16.33	500.00	-483.67
10.5023 · Vehicle Maintenance	0.00	250.00	-250.00
10.5024 · Printing	360.00	500.00	-140.00
10.5025 · Postage	2,435.42	2,500.00	-64.58
10.5026 · Electric	3,733.76	4,250.00	-516.24

General Fund
Budget vs. Actual
July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget
10.5027 - Water-City Bldg	236.32	450.00	-213.68
10.5028 - Sanitation	1,529.29	1,900.00	-370.71
10.5029 - City Bldg Repair/Maintenance	2,366.50	5,000.00	-2,633.50
10.5030 - Office Supplies	3,750.21	5,000.00	-1,249.79
10.5031 - Telephone/Internet Services	770.12	2,200.00	-1,429.88
10.5033 - Office Equipment	1,781.90	750.00	1,031.90
10.5034 - Insurance	5,793.64	10,600.00	-4,806.36
10.5035 - Service Agreements/Contracts	19,900.95	24,000.00	-4,099.05
10.5037 - Janitorial Services	1,110.00	2,100.00	-990.00
10.5038 - Landscaping	330.00	750.00	-420.00
10.5041 - CAO Auto Allowance	3,250.00	3,900.00	-650.00
10.5042 - Equipment Repair/Maintenance	0.00	400.00	-400.00
10.5043 - Advertisements	73.52	1,500.00	-1,426.48
10.5044 - Audit Services	21,000.00	30,000.00	-9,000.00
10.5045 - City Attorney Services	35,255.35	38,000.00	-2,744.65
10.5046 - Codification	1,162.45	2,500.00	-1,337.55
10.5047 - Data Processing	31,584.53	26,750.00	4,834.53
10.5048 - Employee Enrichment	1,003.14	3,000.00	-1,996.86
10.5049 - Banking Fees	1,748.04	2,500.00	-751.96
10.5050 - Kenton County Dog Warden	7,019.40	9,500.00	-2,480.60
10.5051 - Payroll Service Fees	5,135.86	7,750.00	-2,614.14
10.5052 - Planning and Zoning Fees	19,558.09	20,000.00	-441.91
10.5053 - Prof. Accounting Services	6,100.00	12,000.00	-5,900.00
10.5054 - Real Estate Tax Refund CY	5,594.02	1,500.00	4,094.02
10.5055 - Real Estate Tax Refund PY	4,945.35	2,250.00	2,695.35
10.5056 - Street Lights	39,236.38	58,970.00	-19,733.62
10.5057 - Waste Collection	370,940.00	557,175.00	-186,235.00
10.5060 - Education Reimbursement	0.00	1,500.00	-1,500.00
10.5111 - Miscellaneous Expenses	3,600.80	6,000.00	-2,399.20
Total 10.10 - Admin Department	913,972.83	1,257,505.00	-343,532.17
10.20. - Police Department			
20.5000 - Police Department Salaries	640,805.76	892,537.00	-251,731.24
20.5005 - Overtime	33,149.10	50,000.00	-16,850.90
20.5006 - Retirement	175,389.61	276,441.00	-101,051.39
20.5007 - FICA	54,904.39	76,596.00	-21,691.61
20.5008 - Medical Insurance	117,202.28	153,663.00	-36,460.72
20.5009 - Medical Insurance Alternative	6,073.20	7,288.00	-1,214.80
20.5010 - Life/LTD	5,896.87	6,946.00	-1,049.13
20.5011 - Workers Comp	27,074.00	27,074.00	0.00
20.5013 - Employee Asst Program	906.25	525.00	381.25
20.5014 - KLEPF	35,804.95	48,719.00	-12,914.05
20.5015 - Assoc. Dues/Memberships	1,318.75	8,500.00	-7,181.25
20.5016 - Training/Education	9,950.46	20,000.00	-10,049.54
20.5017 - Publications	0.00	200.00	-200.00
20.5018 - Uniforms	13,928.25	14,500.00	-571.75
20.5019 - Cellular Expense	5,139.43	6,500.00	-1,360.57
20.5020 - IT Support	1,900.00	3,500.00	-1,600.00
20.5021 - Computer Equipment	2,315.48	2,500.00	-184.52
20.5022 - Fuel	20,985.30	35,000.00	-14,014.70
20.5023 - Vehicle Maintenance	12,471.88	10,000.00	2,471.88
20.5024 - Printing	251.16	500.00	-248.84
20.5025 - Postage	238.16	250.00	-11.84
20.5029 - Building Repair and Maintenance	1,799.13	5,000.00	-3,200.87
20.5030 - Office Supplies	1,279.85	2,500.00	-1,220.15
20.5031 - Telephone/Internet Services	1,185.95	1,600.00	-414.05
20.5033 - Office Equipment	715.17	4,000.00	-3,284.83
20.5034 - Insurance	38,375.00	41,875.00	-3,500.00
20.5035 - Service Agreements/Contracts	59,347.84	67,000.00	-7,652.16
20.5037 - Janitorial Supplies	0.00	500.00	-500.00
20.5039 - Technical Supplies	1,271.19	8,000.00	-6,728.81
20.5040 - Technical Equipment	8,289.03	11,000.00	-2,710.97
20.5041 - Crime Prevention NEAT	316.91	500.00	-183.09
20.5042 - Equipment Repair/Maintenance	0.00	1,000.00	-1,000.00
20.5046 - Cruiser Washes	20.00	100.00	-80.00

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Accrual Basis

General Fund Budget vs. Actual July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget
20.5047 · Fleet Management	34,484.33	56,000.00	-21,515.67
20.5049 · Education Reimbursement	1,410.00	750.00	660.00
20.5111 · Miscellaneous Expenses	4,570.49	6,000.00	-1,429.51
Total 10.20 · Police Department	1,318,770.17	1,847,064.00	-528,293.83
10.30 · Fire Department			
30.5000 · Fire Department Salaries	560,657.91	673,798.00	-113,140.09
30.5003 · Part Time FF Salaries	155,015.13	227,880.00	-72,864.87
30.5005 · Overtime	32,726.92	50,000.00	-17,273.08
30.5006 · Retirement	236,606.18	384,543.00	-147,936.82
30.5007 · FICA	60,612.30	76,192.00	-15,579.70
30.5008 · Medical Insurance	79,455.65	130,601.00	-51,145.35
30.5009 · Medical Insurance Alternative	12,146.40	0.00	12,146.40
30.5010 · Life/LTD	5,444.37	8,495.00	-3,050.63
30.5011 · Workers Comp	29,260.92	33,473.00	-4,212.08
30.5013 · Employee Asst. Program	906.25	525.00	381.25
30.5014 · KFFPF	29,950.34	44,290.00	-14,339.66
30.5015 · Assoc. Dues/Memberships	999.38	1,500.00	-500.62
30.5016 · Training/Education	2,683.47	7,000.00	-4,316.53
30.5017 · Publications	0.00	1,000.00	-1,000.00
30.5018 · Uniforms	8,073.31	14,000.00	-5,926.69
30.5019 · Cellular	3,943.31	1,900.00	2,043.31
30.5020 · IT Support	1,900.00	3,000.00	-1,100.00
30.5021 · Computer Expense	298.75	1,000.00	-701.25
30.5022 · Fuel	7,262.63	15,000.00	-7,737.37
30.5023 · Vehicle Maintenance	13,357.39	25,000.00	-11,642.61
30.5024 · Printing	436.06	1,000.00	-563.94
30.5025 · Postage	0.00	100.00	-100.00
30.5026 · Electric	20,532.89	28,000.00	-7,467.11
30.5027 · Water	560.40	1,000.00	-439.60
30.5028 · Sanitation	711.42	1,500.00	-788.58
30.5029 · Building Repair/Maintenance	1,697.63	3,000.00	-1,302.37
30.5030 · Office Supplies	607.98	1,000.00	-392.02
30.5031 · Telephone/Internet Services	993.31	1,925.00	-931.69
30.5033 · Office Equipment	226.77	500.00	-273.23
30.5034 · Insurance	37,899.16	43,700.00	-5,800.84
30.5035 · Service Agreements/Contracts	17,841.07	19,000.00	-1,158.93
30.5037 · Janitorial Supplies	1,266.39	2,500.00	-1,233.61
30.5041 · Fleet Management	11,681.90	15,532.00	-3,850.10
30.5042 · Equipment Repair/Maintenance	3,274.76	7,500.00	-4,225.24
30.5043 · ALS Medications	1,777.04	6,000.00	-4,222.96
30.5044 · EMS Licensures	702.65	2,000.00	-1,297.35
30.5045 · Staff Medicals/Immunizations	1,168.00	2,000.00	-832.00
30.5046 · Major Squad Equipment	0.00	5,000.00	-5,000.00
30.5047 · Major Fire Equipment	1,985.34	26,000.00	-24,014.66
30.5048 · Medical Director	5,000.00	5,000.00	0.00
30.5049 · Public Education	390.79	1,000.00	-609.21
30.5050 · Radios	7.57	4,500.00	-4,492.43
30.5051 · Rehab. Fire/EMS	168.55	600.00	-431.45
30.5055 · Squad Equipment	2,133.32	5,000.00	-2,866.68
30.5056 · Squad Supplies	3,859.28	4,500.00	-640.72
30.5057 · State Aid Equipment	0.00	11,000.00	-11,000.00
30.5059 · Vol. Benefit Payments	0.00	500.00	-500.00
30.5061 · Vol. Recruitment/Appreciation	403.28	500.00	-96.72
30.5062 · PPE Replacement	8,828.03	10,000.00	-1,171.97
30.5063 · Stryker Purchase Agreement	13,814.62	13,815.00	-0.38
30.5064 · Ambulance Provider Assessment	6,725.32	16,500.00	-9,774.68
30.5065 · Educational Reimbursement	4,150.00	3,300.00	850.00
30.5111 · Miscellaneous	2,407.84	5,000.00	-2,592.16
Total 10.30 · Fire Department	1,392,551.98	1,947,669.00	-555,117.02

General Fund
Budget vs. Actual
July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget
10.40 - Public Works			
40.5000 - Public Works Salaries	201,774.38	266,223.00	-64,448.62
40.5005 - Overtime	20,190.81	30,000.00	-9,809.19
40.5006 - Retirement	40,252.28	58,386.00	-18,133.72
40.5007 - FICA	17,069.76	24,536.00	-7,466.24
40.5008 - Medical Insurance	36,265.90	44,899.00	-8,633.10
40.5009 - Medical Insurance Alternative	2,100.00	0.00	2,100.00
40.5010 - Life/LTD	2,495.86	3,185.00	-689.14
40.5011 - Workers Comp	9,918.00	9,918.00	0.00
40.5013 - Employee Asst. Program	906.25	525.00	381.25
40.5015 - Assoc. Dues/Memberships	48.75	300.00	-251.25
40.5016 - Training/Education	212.96	1,000.00	-787.04
40.5018 - Uniforms	1,597.19	3,200.00	-1,602.81
40.5019 - Cellular	1,166.17	1,400.00	-233.83
40.5020 - IT Support	1,900.00	2,850.00	-950.00
40.5021 - Computer Equipment	298.75	500.00	-201.25
40.5022 - Fuel	11,028.93	22,500.00	-11,471.07
40.5023 - Vehicle Maintenance	15,202.75	15,000.00	202.75
40.5029 - Building Repair/Maintenance	10,492.00	23,400.00	-12,908.00
40.5030 - Office Supplies	24.95	200.00	-175.05
40.5031 - Telephone/Internet Services	543.12	725.00	-181.88
40.5034 - Insurance	19,875.00	22,275.00	-2,400.00
40.5035 - Service Agreement/Contracts	1,851.90	2,950.00	-1,098.10
40.5037 - Janitorial Supplies	0.00	500.00	-500.00
40.5038 - Equipment Repair/Maintenance	13,373.65	7,500.00	5,873.65
40.5040 - Major Equipment	57,181.34	53,100.00	4,081.34
40.5041 - Tools and Supplies	1,716.65	5,000.00	-3,283.35
40.5042 - Road Signs	0.00	5,000.00	-5,000.00
40.5049 - Educational Reimbursement	0.00	1,000.00	-1,000.00
40.5111 - Miscellaneous Expenses	1,843.23	6,000.00	-4,156.77
Total 10.40 - Public Works	469,330.58	612,072.00	-142,741.42
10.50 - Senior Services			
50.5001 - Senior Hospitality	557.82	2,000.00	-1,442.18
50.5111 - Senior Miscellaneous	336.79	200.00	136.79
Total 10.50 - Senior Services	894.61	2,200.00	-1,305.39
10.60 - Community Events			
60.5001 - Homecoming Parade	383.53	600.00	-216.47
60.5002 - Park Movies	0.00	750.00	-750.00
60.5003 - Tree Lighting Ceremony	1,817.59	3,750.00	-1,932.41
60.5004 - Santa On Trucks	19.01	350.00	-330.99
60.5005 - Easter Egg Hunt	3,298.52	4,000.00	-701.48
60.5006 - Holiday Yard Decorating	175.00	175.00	0.00
60.5024 - Printing	0.00	100.00	-100.00
60.5026 - Equipment/Supplies	0.00	250.00	-250.00
60.5027 - Signs	306.01	500.00	-193.99
60.5028 - Special Events	3,237.71	9,000.00	-5,762.29
60.5111 - Miscellaneous Expenses	373.99	3,400.00	-3,026.01
Total 10.60 - Community Events	9,611.36	22,875.00	-13,263.64

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Accrual Basis

General Fund
Budget vs. Actual
July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget
10.70 - Parks Department			
70.5002 - Basketball Court Repair/Maint.	0.00	1,500.00	-1,500.00
70.5005 - Fire Monitoring Services	1,591.06	1,600.00	-8.94
70.5006 - Flags	363.85	500.00	-136.15
70.5007 - Lighting Maintenance	199.98	500.00	-300.02
70.5008 - Equipment/Supplies	0.00	1,000.00	-1,000.00
70.5010 - Shelter Houses Maint.	683.37	2,000.00	-1,316.63
70.5013 - Playground Equip Repair/Maint.	585.69	3,000.00	-2,414.31
70.5015 - Park Place Maintenance	1,599.76	5,000.00	-3,400.24
70.5017 - Signage & Trail Markers	0.00	500.00	-500.00
70.5026 - Electric	7,265.03	10,000.00	-2,734.97
70.5027 - Water	1,349.01	1,900.00	-550.99
70.5028 - Sanitation	4,376.44	5,659.00	-1,282.56
70.5031 - Cable/Phone/Internet Park Place	2,317.46	4,250.00	-1,932.54
70.5034 - Insurance-Pride Park	5,900.00	7,300.00	-1,400.00
70.5035 - Service Agreements/Contracts	10,840.00	23,800.00	-12,960.00
70.5037 - Janitorial Supplies	3,091.16	3,000.00	91.16
70.5038 - Landscaping	2,741.92	5,000.00	-2,258.08
70.5039 - Janitorial Services	8,420.00	12,000.00	-3,580.00
70.5040 - LWCF Grant for Pride Park Match	43,063.45	83,776.00	-40,712.55
70.5041 - Playground Equipment	59.97	35,500.00	-35,440.03
70.5111 - Miscellaneous Expenses	8,147.54	34,500.00	-26,352.46
Total 10.70 - Parks Department	102,595.69	242,285.00	-139,689.31
10.80 - Capital Improvements			
80.5007 - Engineering Consultants	29,458.42	75,000.00	-45,541.58
80.5011 - TM Rd Sidewalk Phase 3	1,181.40	1,035,415.00	-1,034,233.60
80.5013 - Capital Savings/Investment	0.00	50,000.00	-50,000.00
80.5015 - Firehouse Rehab/ Debt Service	1,633,992.39	4,000,000.00	-2,366,007.61
80.5017 - Stormwater Cost Share	0.00	7,500.00	-7,500.00
80.5022 - Firehouse DS - Principal	7,500.01	100,000.00	-92,499.99
80.5023 - Firehouse DS - Interest	54,670.49	0.00	54,670.49
80.5024 - Firehouse DS - Expenses	3,474.41	0.00	3,474.41
Total 10.80 - Capital Improvements	1,730,277.12	5,267,915.00	-3,537,637.88
Total Expense	5,938,004.34	11,199,585.00	-5,261,580.66
Net Ordinary Income	1,628,149.78	-2,052,470.00	3,680,619.78
Other Income/Expense			
Other Income			
9999999 - Other Financing Sources (Uses)			
9999-01 - Transfers Out-MRA	-200,000.00	-200,000.00	0.00
Total 9999999 - Other Financing Sources (Uses)	-200,000.00	-200,000.00	0.00
Total Other Income	-200,000.00	-200,000.00	0.00
Net Other Income	-200,000.00	-200,000.00	0.00
Net Income	1,428,149.78	-2,252,470.00	3,680,619.78

General Fund
Budget vs. Actual
July 2024 through June 2025

	<u>% of Budget</u>
Ordinary Income/Expense	
Income	
10.4001 · Real Estate Taxes	102.7%
10.4002 · Real Estate Taxes Prior	131.5%
10.4003 · Penalty & Interest RE	106.5%
10.4004 · Real Estate Legal Fees	190.8%
10.4005 · ABC Licenses	103.2%
10.4006 · Net Profits Tax	99.7%
10.4007 · Insurance Fees	64.5%
10.4008 · Occupational Taxes	75.4%
10.4009 · Utility Taxes	75.9%
10.4010 · Cable Franchise Fees	56.9%
10.4011 · Public Service Taxes	24.0%
10.4012 · R/R Property Assessment Tax	150.6%
10.4013 · R/R Car Line Tax	0.0%
10.4014 · Omitted Tangible Property Tax	838.8%
10.4015 · Base Court Revenue	57.2%
10.4016 · KLEPF/KFFPF Receipts	76.7%
10.4017 · Waste Collection	100.8%
10.4018 · Interest Earned	107.5%
10.4019 · Ambulance Reimbursements	83.7%
10.4020 · Impound Fees	100.0%
10.4022 · Civil Citations	100.0%
10.4024 · State Aid-Fire Department	0.0%
10.4025 · Bank Deposit Tax	111.9%
10.4026 · Code Enforcement Citation Fees	877.1%
10.4027 · Off Duty Details -PD	268.2%
10.4030 · Senior Membership Dues	126.3%
10.4034 · Yard Sale Permits	100.0%
10.4036 · Shelter House Rentals	72.5%
10.4037 · Park Place Rentals	98.1%
10.4042 · LWCF Grant	0.0%
10.4043 · Unrealized Gain	100.0%
10.4047 · SNK Federal Funds	0.0%
10.4048 · Highway Safety Grant - PD	100.0%
10.4050 · National Opioids Settlement	100.0%
10.4054 · Bond Funding	100.0%
10.4111 · Miscellaneous Income	58.1%
Total Income	82.7%
Gross Profit	82.7%
Expense	
10.10 · Admin Department	
10.5000 · Administration Salaries	75.2%
10.5001 · Salary/Electeds	83.3%
10.5005 · Overtime	67.7%
10.5006 · Retirement	68.8%
10.5007 · FICA	78.0%
10.5008 · Medical Insurance	86.1%
10.5010 · Life/LTD	71.8%
10.5011 · Workers Comp	100.0%
10.5013 · Employee Asst Program	172.6%
10.5015 · Association Dues/Memberships	88.3%
10.5016 · Training/Education	67.9%
10.5017 · Publications	74.5%
10.5018 · Uniforms/Clothing	0.0%
10.5019 · Cellular	131.1%
10.5020 · IT Support	63.3%
10.5021 · Computer Equipment	30.7%
10.5022 · Fuel	3.3%
10.5023 · Vehicle Maintenance	0.0%
10.5024 · Printing	72.0%
10.5025 · Postage	97.4%
10.5026 · Electric	87.9%

General Fund
Budget vs. Actual
July 2024 through June 2025

	<u>% of Budget</u>
10.5027 • Water-City Bldg	52.5%
10.5028 • Sanitation	80.5%
10.5029 • City Bldg Repair/Maintenance	47.3%
10.5030 • Office Supplies	75.0%
10.5031 • Telephone/Internet Services	35.0%
10.5033 • Office Equipment	237.6%
10.5034 • Insurance	54.7%
10.5035 • Service Agreements/Contracts	82.9%
10.5037 • Janitorial Services	52.9%
10.5038 • Landscaping	44.0%
10.5041 • CAO Auto Allowance	83.3%
10.5042 • Equipment Repair/Maintenance	0.0%
10.5043 • Advertisements	4.9%
10.5044 • Audit Services	70.0%
10.5045 • City Attorney Services	92.8%
10.5046 • Codification	46.5%
10.5047 • Data Processing	118.1%
10.5048 • Employee Enrichment	33.4%
10.5049 • Banking Fees	69.9%
10.5050 • Kenton County Dog Warden	73.9%
10.5051 • Payroll Service Fees	66.3%
10.5052 • Planning and Zoning Fees	97.8%
10.5053 • Prof. Accounting Services	50.8%
10.5054 • Real Estate Tax Refund CY	372.9%
10.5055 • Real Estate Tax Refund PY	219.8%
10.5056 • Street Lights	66.5%
10.5057 • Waste Collection	66.6%
10.5060 • Education Reimbursement	0.0%
10.5111 • Miscellaneous Expenses	60.0%
Total 10.10 • Admin Department	72.7%
10.20. • Police Department	
20.5000 • Police Department Salaries	71.8%
20.5005 • Overtime	66.3%
20.5006 • Retirement	63.4%
20.5007 • FICA	71.7%
20.5008 • Medical Insurance	76.3%
20.5009 • Medical Insurance Alternative	83.3%
20.5010 • Life/LTD	84.9%
20.5011 • Workers Comp	100.0%
20.5013 • Employee Asst Program	172.6%
20.5014 • KLEPF	73.5%
20.5015 • Assoc. Dues/Memberships	15.5%
20.5016 • Training/Education	49.8%
20.5017 • Publications	0.0%
20.5018 • Uniforms	96.1%
20.5019 • Cellular Expense	79.1%
20.5020 • IT Support	54.3%
20.5021 • Computer Equipment	92.6%
20.5022 • Fuel	60.0%
20.5023 • Vehicle Maintenance	124.7%
20.5024 • Printing	50.2%
20.5025 • Postage	95.3%
20.5029 • Building Repair and Maintenance	36.0%
20.5030 • Office Supplies	51.2%
20.5031 • Telephone/Internet Services	74.1%
20.5033 • Office Equipment	17.9%
20.5034 • Insurance	91.6%
20.5035 • Service Agreements/Contracts	88.6%
20.5037 • Janitorial Supplies	0.0%
20.5039 • Technical Supplies	15.9%
20.5040 • Technical Equipment	75.4%
20.5041 • Crime Prevention NEAT	63.4%
20.5042 • Equipment Repair/Maintenance	0.0%
20.5046 • Cruiser Washes	20.0%

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04/04/25

Accrual Basis

General Fund
Budget vs. Actual
July 2024 through June 2025

	<u>% of Budget</u>
20.5047 · Fleet Management	61.6%
20.5049 · Education Reimbursement	188.0%
20.5111 · Miscellaneous Expenses	76.2%
Total 10.20 · Police Department	71.4%
10.30 · Fire Department	
30.5000 · Fire Department Salaries	83.2%
30.5003 · Part Time FF Salaries	68.0%
30.5005 · Overtime	65.5%
30.5006 · Retirement	61.5%
30.5007 · FICA	79.6%
30.5008 · Medical Insurance	60.8%
30.5009 · Medical Insurance Alternative	100.0%
30.5010 · Life/LTD	64.1%
30.5011 · Workers Comp	87.4%
30.5013 · Employee Asst. Program	172.6%
30.5014 · KFFPF	67.6%
30.5015 · Assoc. Dues/Memberships	66.6%
30.5016 · Training/Education	38.3%
30.5017 · Publications	0.0%
30.5018 · Uniforms	57.7%
30.5019 · Cellular	207.5%
30.5020 · IT Support	63.3%
30.5021 · Computer Expense	29.9%
30.5022 · Fuel	48.4%
30.5023 · Vehicle Maintenance	53.4%
30.5024 · Printing	43.6%
30.5025 · Postage	0.0%
30.5026 · Electric	73.3%
30.5027 · Water	56.0%
30.5028 · Sanitation	47.4%
30.5029 · Building Repair/Maintenance	56.6%
30.5030 · Office Supplies	60.8%
30.5031 · Telephone/Internet Services	51.6%
30.5033 · Office Equipment	45.4%
30.5034 · Insurance	86.7%
30.5035 · Service Agreements/Contracts	93.9%
30.5037 · Janitorial Supplies	50.7%
30.5041 · Fleet Management	75.2%
30.5042 · Equipment Repair/Maintenance	43.7%
30.5043 · ALS Medications	29.6%
30.5044 · EMS Licensures	35.1%
30.5045 · Staff Medicals/Immunizations	58.4%
30.5046 · Major Squad Equipment	0.0%
30.5047 · Major Fire Equipment	7.6%
30.5048 · Medical Director	100.0%
30.5049 · Public Education	39.1%
30.5050 · Radios	0.2%
30.5051 · Rehab. Fire/EMS	28.1%
30.5055 · Squad Equipment	42.7%
30.5056 · Squad Supplies	85.8%
30.5057 · State Aid Equipment	0.0%
30.5059 · Vol. Benefit Payments	0.0%
30.5061 · Vol. Recruitment/Appreciation	80.7%
30.5062 · PPE Replacement	88.3%
30.5063 · Stryker Purchase Agreement	100.0%
30.5064 · Ambulance Provider Assessment	40.8%
30.5065 · Educational Reimbursement	125.8%
30.5111 · Miscellaneous	48.2%
Total 10.30 · Fire Department	71.5%

General Fund
Budget vs. Actual
July 2024 through June 2025

	<u>% of Budget</u>
10.40 · Public Works	
40.5000 · Public Works Salaries	75.8%
40.5005 · Overtime	67.3%
40.5006 · Retirement	68.9%
40.5007 · FICA	69.6%
40.5008 · Medical Insurance	80.8%
40.5009 · Medical Insurance Alternative	100.0%
40.5010 · Life/LTD	78.4%
40.5011 · Workers Comp	100.0%
40.5013 · Employee Asst. Program	172.6%
40.5015 · Assoc. Dues/Memberships	16.3%
40.5016 · Training/Education	21.3%
40.5018 · Uniforms	49.9%
40.5019 · Cellular	83.3%
40.5020 · IT Support	66.7%
40.5021 · Computer Equipment	59.8%
40.5022 · Fuel	49.0%
40.5023 · Vehicle Maintenance	101.4%
40.5029 · Building Repair/Maintenance	44.8%
40.5030 · Office Supplies	12.5%
40.5031 · Telephone/Internet Services	74.9%
40.5034 · Insurance	89.2%
40.5035 · Service Agreement/Contracts	62.8%
40.5037 · Janitorial Supplies	0.0%
40.5038 · Equipment Repair/Maintenance	178.3%
40.5040 · Major Equipment	107.7%
40.5041 · Tools and Supplies	34.3%
40.5042 · Road Signs	0.0%
40.5049 · Educational Reimbursement	0.0%
40.5111 · Miscellaneous Expenses	30.7%
Total 10.40 · Public Works	76.7%
10.50 · Senior Services	
50.5001 · Senior Hospitality	27.9%
50.5111 · Senior Miscellaneous	168.4%
Total 10.50 · Senior Services	40.7%
10.60 · Community Events	
60.5001 · Homecoming Parade	63.9%
60.5002 · Park Movies	0.0%
60.5003 · Tree Lighting Ceremony	48.5%
60.5004 · Santa On Trucks	5.4%
60.5005 · Easter Egg Hunt	82.5%
60.5006 · Holiday Yard Decorating	100.0%
60.5024 · Printing	0.0%
60.5026 · Equipment/Supplies	0.0%
60.5027 · Signs	61.2%
60.5028 · Special Events	36.0%
60.5111 · Miscellaneous Expenses	11.0%
Total 10.60 · Community Events	42.0%

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Accrual Basis

General Fund
Budget vs. Actual
July 2024 through June 2025

	<u>% of Budget</u>
10.70 · Parks Department	
70.5002 · Basketball Court Repair/Maint.	0.0%
70.5005 · Fire Monitoring Services	99.4%
70.5006 · Flags	72.8%
70.5007 · Lighting Maintenance	40.0%
70.5008 · Equipment/Supplies	0.0%
70.5010 · Shelter Houses Maint.	34.2%
70.5013 · Playground Equip Repair/Maint.	19.5%
70.5015 · Park Place Maintenance	32.0%
70.5017 · Signage & Trail Markers	0.0%
70.5026 · Electric	72.7%
70.5027 · Water	71.0%
70.5028 · Sanitation	77.3%
70.5031 · Cable/Phone/Internet Park Place	54.5%
70.5034 · Insurance-Pride Park	80.8%
70.5035 · Service Agreements/Contracts	45.5%
70.5037 · Janitorial Supplies	103.0%
70.5038 · Landscaping	54.8%
70.5039 · Janitorial Services	70.2%
70.5040 · LWCF Grant for Pride Park Match	51.4%
70.5041 · Playground Equipment	0.2%
70.5111 · Miscellaneous Expenses	23.6%
Total 10.70 · Parks Department	42.3%
10.80 · Capital Improvements	
80.5007 · Engineering Consultants	39.3%
80.5011 · TM Rd Sidewalk Phase 3	0.1%
80.5013 · Capital Savings/Investment	0.0%
80.5015 · Firehouse Rehab/ Debt Service	40.8%
80.5017 · Stormwater Cost Share	0.0%
80.5022 · Firehouse DS - Principal	7.5%
80.5023 · Firehouse DS - Interest	100.0%
80.5024 · Firehouse DS - Expenses	100.0%
Total 10.80 · Capital Improvements	32.8%
Total Expense	53.0%
Net Ordinary Income	-79.3%
Other Income/Expense	
Other Income	
9999999 · Other Financing Sources (Uses)	
9999-01 · Transfers Out-MRA	100.0%
Total 9999999 · Other Financing Sources (Uses)	100.0%
Total Other Income	100.0%
Net Other Income	100.0%
Net Income	-63.4%

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Accrual Basis

General Fund
Profit & Loss
 July 2024 through March 2025

	Jul '24 - Mar 25
Ordinary Income/Expense	
Income	
10.4001 · Real Estate Taxes	2,336,364.26
10.4002 · Real Estate Taxes Prior	6,576.71
10.4003 · Penalty & Interest RE	10,647.67
10.4004 · Real Estate Legal Fees	2,098.38
10.4005 · ABC Licenses	9,610.00
10.4006 · Net Profits Tax	242,254.16
10.4007 · Insurance Fees	503,267.65
10.4008 · Occupational Taxes	901,209.11
10.4009 · Utility Taxes	189,729.72
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	838.76
10.4015 · Base Court Revenue	4,572.80
10.4016 · KLEPF/KFFPF Recelpts	71,378.70
10.4017 · Waste Collection	561,868.69
10.4018 · Interest Earned	236,512.28
10.4019 · Ambulance Reimbursements	146,063.01
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	4,710.00
10.4037 · Park Place Rentals	36,925.00
10.4043 · Unrealized Gain	76,705.72
10.4048 · Highway Safety Grant - PD	925.78
10.4050 · National Opioids Settlement	18,348.12
10.4054 · Bond Funding	2,000,000.00
10.4111 · Miscellaneous Income	9,016.00
Total Income	7,498,880.77
Gross Profit	7,498,880.77
Expense	
10.10 · Admin Department	
10.5000 · Administration Salaries	184,385.51
10.5001 · Salary/Electeds	10,973.70
10.5002 · Salary CAO	0.00
10.5003 · Salary City Clerk	0.00
10.5004 · Salary Treasurer	0.00
10.5005 · Overtime	3,384.67
10.5006 · Retirement	35,316.12
10.5007 · FICA	15,409.76
10.5008 · Medical Insurance	26,940.42
10.5010 · Life/LTD	2,035.41
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	3,776.72
10.5020 · IT Support	1,900.00
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	3,733.76
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 March 2025

	Jul '24 - Mar 25
10.5030 · Office Supplies	3,750.21
10.5031 · Telephone/Internet Services	751.87
10.5033 · Office Equipment	1,781.90
10.5034 · Insurance	5,793.64
10.5035 · Service Agreements/Contracts	19,825.95
10.5037 · Janitorial Services	1,110.00
10.5038 · Landscaping	330.00
10.5041 · CAO Auto Allowance	2,925.00
10.5043 · Advertisements	73.52
10.5044 · Audit Services	21,000.00
10.5045 · City Attorney Services	35,255.35
10.5046 · Codification	1,162.45
10.5047 · Data Processing	31,584.53
10.5048 · Employee Enrichment	1,003.14
10.5049 · Banking Fees	1,748.04
10.5050 · Kenton County Dog Warden	7,019.40
10.5051 · Payroll Service Fees	4,807.36
10.5052 · Planning and Zoning Fees	19,558.09
10.5053 · Prof. Accounting Services	6,100.00
10.5054 · Real Estate Tax Refund CY	5,594.02
10.5055 · Real Estate Tax Refund PY	4,945.35
10.5056 · Street Lights	39,236.38
10.5057 · Waste Collection	370,940.00
10.5111 · Miscellaneous Expenses	3,600.80
Total 10.10 · Admin Department	897,974.01
10.20. · Police Department	
20.5000 · Police Department Salaries	606,765.86
20.5002 · Police Officer Salaries	0.00
20.5004 · Admin Clerk Salary	0.00
20.5005 · Overtime	33,093.60
20.5006 · Retirement	175,389.61
20.5007 · FICA	51,977.22
20.5008 · Medical Insurance	103,789.64
20.5009 · Medical Insurance Alternative	5,465.88
20.5010 · Life/LTD	5,199.20
20.5011 · Workers Comp	27,074.00
20.5013 · Employee Asst Program	906.25
20.5014 · KLEPF	32,480.03
20.5015 · Assoc. Dues/Memberships	1,318.75
20.5016 · Training/Education	9,950.46
20.5018 · Uniforms	13,928.25
20.5019 · Cellular Expense	4,839.43
20.5020 · IT Support	1,900.00
20.5021 · Computer Equipment	2,315.48
20.5022 · Fuel	20,985.30
20.5023 · Vehicle Maintenance	12,471.88
20.5024 · Printing	251.16
20.5025 · Postage	238.16
20.5029 · Building Repair and Maintenance	1,799.13
20.5030 · Office Supplies	1,265.67
20.5031 · Telephone/Internet Services	1,185.95
20.5033 · Office Equipment	715.17
20.5034 · Insurance	38,375.00
20.5035 · Service Agreements/Contracts	59,347.84
20.5039 · Technical Supplies	1,271.19
20.5040 · Technical Equipment	8,289.03
20.5041 · Crime Prevention NEAT	316.91
20.5046 · Cruiser Washes	20.00
20.5047 · Fleet Management	34,484.33
20.5049 · Education Reimbursement	1,410.00
20.5111 · Miscellaneous Expenses	4,570.49
Total 10.20. · Police Department	1,263,390.87

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Accrual Basis

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

	<u>Jul '24 - Mar 25</u>
10.30 · Fire Department	
30.5000 · Fire Department Salaries	532,429.06
30.5002 · Full Time Firemen Salaries	0.00
30.5003 · Part Time FF Salaries	147,082.54
30.5005 · Overtime	31,528.24
30.5006 · Retirement	236,606.18
30.5007 · FICA	57,413.26
30.5008 · Medical Insurance	72,375.16
30.5009 · Medical Insurance Alternative	10,931.76
30.5010 · Life/LTD	4,842.04
30.5011 · Workers Comp	29,260.92
30.5013 · Employee Asst. Program	906.25
30.5014 · KFFPF	26,882.50
30.5015 · Assoc. Dues/Memberships	999.38
30.5016 · Training/Education	2,633.47
30.5018 · Uniforms	8,073.31
30.5019 · Cellular	3,643.31
30.5020 · IT Support	1,900.00
30.5021 · Computer Expense	298.75
30.5022 · Fuel	7,262.63
30.5023 · Vehicle Maintenance	13,357.39
30.5024 · Printing	436.06
30.5026 · Electric	20,532.89
30.5027 · Water	560.40
30.5028 · Sanitation	711.42
30.5029 · Building Repair/Maintenance	1,697.63
30.5030 · Office Supplies	607.98
30.5031 · Telephone/Internet Services	975.07
30.5033 · Office Equipment	226.77
30.5034 · Insurance	37,899.16
30.5035 · Service Agreements/Contracts	17,841.07
30.5037 · Janitorial Supplies	1,266.39
30.5041 · Fleet Management	11,681.90
30.5042 · Equipment Repair/Maintenance	3,274.76
30.5043 · ALS Medications	1,777.04
30.5044 · EMS Licensures	702.65
30.5045 · Staff Medicals/Immunizations	1,168.00
30.5047 · Major Fire Equipment	1,985.34
30.5048 · Medical Director	5,000.00
30.5049 · Public Education	390.79
30.5050 · Radios	7.57
30.5051 · Rehab. Fire/EMS	168.55
30.5055 · Squad Equipment	2,133.32
30.5056 · Squad Supplies	3,859.28
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	6,725.32
30.5065 · Educational Reimbursement	4,150.00
30.5111 · Miscellaneous	2,407.84
Total 10.30 · Fire Department	1,339,659.28

General Fund
Profit & Loss
 July 2024 through March 2025

	Jul '24 - Mar 25
10.40 · Public Works	
40.5000 · Public Works Salaries	191,302.93
40.5002 · Public Work Salaries	0.00
40.5005 · Overtime	20,190.81
40.5006 · Retirement	40,252.28
40.5007 · FICA	16,259.68
40.5008 · Medical Insurance	32,639.31
40.5009 · Medical Insurance Alternative	1,890.00
40.5010 · Life/LTD	2,236.95
40.5011 · Workers Comp	9,918.00
40.5013 · Employee Asst. Program	906.25
40.5015 · Assoc. Dues/Memberships	48.75
40.5016 · Training/Education	212.96
40.5018 · Uniforms	1,597.19
40.5019 · Cellular	1,136.17
40.5020 · IT Support	1,900.00
40.5021 · Computer Equipment	298.75
40.5022 · Fuel	11,028.93
40.5023 · Vehicle Maintenance	15,202.75
40.5029 · Building Repair/Maintenance	10,492.00
40.5030 · Office Supplies	24.95
40.5031 · Telephone/Internet Services	543.12
40.5034 · Insurance	19,875.00
40.5035 · Service Agreement/Contracts	1,851.90
40.5038 · Equipment Repair/Maintenance	13,373.65
40.5040 · Major Equipment	57,181.34
40.5041 · Tools and Supplies	1,716.65
40.5111 · Miscellaneous Expenses	1,843.23
Total 10.40 · Public Works	453,923.55
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	373.99
Total 10.60 · Community Events	9,611.36
10.70 · Parks Department	
70.5005 · Fire Monitoring Services	1,591.06
70.5006 · Flags	363.85
70.5007 · Lighting Maintenance	199.98
70.5010 · Shelter Houses Maint.	683.37
70.5013 · Playground Equip Repair/Maint.	585.69
70.5015 · Park Place Maintenance	1,599.76
70.5026 · Electric	7,265.03
70.5027 · Water	1,349.01
70.5028 · Sanitation	4,376.44
70.5031 · Cable/Phone/Internet Park Place	2,317.46
70.5034 · Insurance-Pride Park	5,900.00
70.5035 · Service Agreements/Contracts	10,840.00
70.5037 · Janitorial Supplies	3,091.16
70.5038 · Landscaping	2,741.92
70.5039 · Janitorial Services	8,420.00
70.5040 · LWCF Grant for Pride Park Match	43,063.45

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Accrual Basis

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

	Jul '24 - Mar 25
70.5041 · Playground Equipment	59.97
70.5111 · Miscellaneous Expenses	8,147.54
Total 10.70 · Parks Department	102,595.69
10.80 · Capital Improvements	
80.5007 · Engineering Consultants	29,458.42
80.5011 · TM Rd Sidewalk Phase 3	1,181.40
80.5015 · Firehouse Rehab/ Debt Service	1,631,324.89
80.5022 · Firehouse DS - Principal	4,285.72
80.5023 · Firehouse DS - Interest	31,240.28
80.5024 · Firehouse DS - Expenses	1,985.39
Total 10.80 · Capital Improvements	1,699,476.10
Total Expense	5,767,525.47
Net Ordinary Income	1,731,355.30
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	1,531,355.30

**General Fund
Balance Sheet
As of March 31, 2025**

	<u>Mar 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
10.1004 · KLC Investment Account	48,139.21
10.1005 · Police Dept Evidence Funds	3,425.00
10.1006 · General Fund Heritage Bank Chec	7,338,440.19
10.1007 · Heritage Restricted Capital	169,729.40
10.1009 · Ameriprise Financial - CDs	2,585,223.82
10.1011 · BNY - Bond Fund 09046534	2,021,428.26
10.1014 · BNY Sink Fund 09046533	37,604.14
Total Checking/Savings	<u>12,203,990.02</u>
Other Current Assets	
10.1012 · Inventory - Fuel	6,983.19
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	<u>141,830.88</u>
Total Current Assets	<u>12,345,820.90</u>
Other Assets	
10.1506 · Opioid Settlement - LT	259,554.84
Total Other Assets	<u>259,554.84</u>
TOTAL ASSETS	<u><u>12,605,375.74</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
10.2000 · Accounts Payable	594,092.09
Total Accounts Payable	<u>594,092.09</u>
Credit Cards	
10.2030 · Heritage Bank CC	4,083.38
Total Credit Cards	<u>4,083.38</u>
Other Current Liabilities	
10.2012 · Bond Payable	37,511.40
10.2060 · Sales Tax Payable	633.60
10.2062 · Employee Paid Dental Insurance	154.73
10.2063 · Employee Paid Vision Insurance	25.94
10.2065 · CERS Withheld	13,192.42
10.2066 · Park Place Security Deposits	10,300.00
10.2067 · Shelter Security Deposits	1,800.00
10.2068 · Evidence Fund Escrow	3,425.00
Total Other Current Liabilities	<u>67,043.09</u>
Total Current Liabilities	<u>665,218.56</u>
Long Term Liabilities	
10.2071 · Deferred Revenue	347,526.79
Total Long Term Liabilities	<u>347,526.79</u>
Total Liabilities	<u>1,012,745.35</u>

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04/04/25

Accrual Basis

General Fund
Balance Sheet
As of March 31, 2025

	<u>Mar 31, 25</u>
Equity	
10.3099 - Fund Balance	10,061,275.09
Net Income	<u>1,531,355.30</u>
Total Equity	<u>11,592,630.39</u>
TOTAL LIABILITIES & EQUITY	<u><u>12,605,375.74</u></u>

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Accrual Basis

CITY OF TAYLOR MILL (MRA)
Profit & Loss Budget vs. Actual

July 2024 through June 2025

	Jul '24 - Jun 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	4,226.20	200.00	4,026.20	2,113.1%
20.4003 · Interfund Transfer	0.00	0.00	0.00	0.0%
Total Income	135,226.20	140,200.00	-4,973.80	96.5%
Gross Profit	135,226.20	140,200.00	-4,973.80	96.5%
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	137.08	250.00	-112.92	54.8%
Total Expense	490,113.50	430,250.00	59,863.50	113.9%
Net Ordinary Income	-354,887.30	-290,050.00	-64,837.30	122.4%
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	-154,887.30	-90,050.00	-64,837.30	172.0%

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Accrual Basis

CITY OF TAYLOR MILL (MRA)

Profit & Loss

July 2024 through March 2025

	<u>Jul '24 - Mar 25</u>
Ordinary Income/Expense	
Income	
20.4001 · State Assistance/MRA	131,000.00
20.4002 · Interest checking	4,226.20
Total Income	<u>135,226.20</u>
Gross Profit	135,226.20
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	137.08
Total Expense	<u>490,113.50</u>
Net Ordinary Income	-354,887.30
Other Income/Expense	
Other Income	
999999 · Other Financing Sources (Uses)	
9999-01 · Transfers in (GF)	200,000.00
Total 999999 · Other Financing Sources (Uses)	<u>200,000.00</u>
Total Other Income	<u>200,000.00</u>
Net Other Income	<u>200,000.00</u>
Net Income	<u><u>-154,887.30</u></u>

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04/04/25

Accrual Basis

CITY OF TAYLOR MILL (MRA)

Balance Sheet

As of March 31, 2025

	<u>Mar 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
20.1006 · MRA Heritage Checking	<u>27,754.78</u>
Total Checking/Savings	<u>27,754.78</u>
Total Current Assets	<u>27,754.78</u>
TOTAL ASSETS	<u><u>27,754.78</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>-154,887.30</u>
Total Equity	<u>28,066.78</u>
TOTAL LIABILITIES & EQUITY	<u><u>27,754.78</u></u>



TAYLOR MILL FINANCIAL SUMMARY JULY - MARCH 2025

Revenues	Budgeted Income	YTD Income
General Fund	9,147,115.00	7,498,880.77
Municipal Road Aid Fund	340,200.00	335,226.20
Totals	9,487,315.00	7,834,106.97
Expenditures	Budgeted Expenditures	YTD Expenditures
General Fund		
Administration	1,257,505.00	897,974.01
Police	1,847,064.00	1,263,390.87
Fire	1,947,669.00	1,339,659.28
Public Works	571,072.00	453,923.55
Senior Services	2,200.00	894.61
Community Events	22,875.00	9,611.36
Parks Department	192,285.00	102,595.69
Capital Improvements	5,267,915.00	1,699,476.10
Municipal Road Aid Fund	430,250.00	490,113.50
Totals	11,538,835.00	6,257,638.97
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	-	2,342,940.97
May-25	-	2,342,940.97
June-25	-	2,342,940.97