



COMMISSION MEETING AGENDA

April 10, 2024

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

CALL TO ORDER:

INVOCATION/PLEDGE OF ALLEGIANCE: Commissioner Murray

MINUTES: Approval of Minutes from February 27, 2024 Special Caucus Meeting
Approval of Minutes from March 13, 2024 Commission Meeting
Approval of Minutes from March 27, 2024 Caucus Meeting
Approval of Minutes from April 8, 2024 Special Commission Meeting

GUESTS:

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

LEGISLATION:

Ordinance 394 (2nd Reading) – Approving Financing and General Obligation Lease Agreement for Bonding of Firehouse Project

Ordinance 395 (2nd Reading) – General Lease Loan for Firehouse

Resolution 382 – NKY Hazard Mitigation Plan

UNFINISHED BUSINESS:

NEW BUSINESS:

Discussion regarding potential donations to Pride Park Pavilion Construction.

DEPARTMENT REPORTS:

City Administrator

Legal Counsel

City Treasurer

Parks and Recreation

Engineering

Police

Fire

Public Works

ANNOUNCEMENTS:

Public Hearing with NKY Water District at Park Place Community Center on 4/23/24 6PM

Special Commission Meeting on 4/24/24 at 10AM

Commission Meeting on 5/8/2024 at 7PM

MINUTES

**City of Taylor Mill
SPECIAL CAUCUS MEETING
Wednesday, February 27, 2024**

CALL TO ORDER & WELCOME:

Mayor Bell called the meeting to order at 10:00 a.m. and welcomed those in attendance. Mayor Daniel L. Bell, Commissioner Caroline Braden, Commissioner Ed Kuehne, Commissioner Dan Murray, City Administrative Officer Brian Haney, and City Attorney Jack Gatlin were in attendance. Commissioner Mark Kreimborg was absent.

DISCUSSIONS:

CAO Haney led the discussion regarding the interlocal agreement with the Housing Authority of Covington for HUD Administrations of the Housing Voucher Program.

CAO Haney led the discussion regarding the amending the employee policy handbook in regards to the hiring and training reimbursement for the police cadets.

CAO Haney provided an update regarding Duke Energy's gas line and the presentation that will be conducted at the March 13, 2024 Commission Meeting.

CAO Haney provided a new firehouse project update.

CAO Haney led the discussion on 2024 Concrete Projects.

CAO Haney led the discussion about the two ordinances regarding financing options.

CAO Haney provided an update on the State-Right-of Way Application.

CAO Haney led the discussion about zoning considerations as it relates to Medical Cannabis.

CAO Haney led the discussion regarding the Republic Services bid extension for the waste collection.

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 Braden to adjourn the caucus meeting. Through a voice call vote, the motion pass with unanimous approval of the Commission, the time being 11:01 a.m.

MOTION PASSED

The next Commission Meeting will be Wednesday, March 13, 2024, 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
COMMISSION MEETING
Wednesday, March 13, 2024**

CALL TO ORDER & WELCOME:

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

INVOCATION/PLEDGE OF ALLEGIANCE:

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

APPROVAL OF MINUTES:

February 13, 2024, Special Commission Meeting

Mayor Bell called for a motion to approve the February 13, 2024, Special Commission Meeting Minutes. Commissioner Kuehne so moved, with a second from Commissioner Kreimborg. The Commission approved by unanimous voice call vote.

MOTION PASSED

GUESTS:

Mayor Bell invited Brad Seiter and Ken Muth with Duke Energy to come and make a presentation regarding the Duke Gas Line Project.

Mayor Bell invited the public to come and speak.

Michael Daniels of 3545 Saddlebrook Drive addressed the Commission.

Stephen Demuth of 3553 Saddlebrook Drive addressed the Commission.

Mike Blackburn of 707 Forest Lane addressed the Commission.

Stu Bowns of 5400 Shadow Hill Court addressed the Commission.

LEGISLATION:

Ordinance 394 (First Reading)

AN ORDINANCE OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY APPROVING A LEASE AGREEMENT FOR THE FINANCING OF THE NEW FIREHOUSE PROJECT; PROVIDING FOR THE PAYMENT OF AND SECURITY FOR THE LEASE; ESTABLISHING A SINKING FUND; AND AUTHORIZING THE EXECUTION OF VARIOUS DOCUMENTS RELATED TO THE LEASE

City Attorney Jack Gatlin provided the first reading of Ordinance 394 for a lease agreement with the Kentucky Bond Corporation to finance the new firehouse project.

Ordinance 395 (First Reading)

AN ORDINANCE APPROVING THE EXECUTION AND DELIVERY OF A LEASE AGREEMENT IN THE APPROXIMATE PRINCIPAL AMOUNT OF \$2 MILLION FOR THE FINANCING OF THE COSTS OF THE NEW FIRE STATION CONSTRUCTION; PROVIDING FOR THE PAYMENT AND SECURITY OF THE LEASE AND DEPOSITS TO A SINKING FUND; AUTHORIZING THE EXECUTION OF VARIOUS DOCUMENTS RELATED TO SUCH LEASE; AND MAKING CERTAIN DESIGNATIONS REGARDING SUCH LEASE.

City Attorney Jack Gatlin provided the first reading of Ordinance 395 for a lease agreement with Heritage Bank to finance the new firehouse project.

Municipal Order 160

A MUNICIPAL ORDER OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY AMENDING THE POLICE CADET TRAINING REIMBURSEMENT IN THE EMPLOYEE POLICY HANDBOOK FOR THE CITY OF TAYLOR MILL

City Jack Gatlin provided the reading of Municipal Order 160 to amend the Personnel Policy Handbook for the new police training reimbursement laws requiring cities in Kentucky to reimburse each other for costs associated with the hiring and training of a new police cadet. Mayor Bell called for a motion to approve the amendment to the Employee Policy Handbook. Commissioner Kreimborg made a motion with a second from Commissioner Braden. The City Clerk called the roll. The Commission approved by unanimously.

MOTION PASSED

Resolution 380

A MUNICIPAL ORDER OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY TO AUTHORIZE THE MAYOR TO EXECUTE AN INTERLOCAL AGREEMENT BETWEEN THE CITY OF TAYLOR MILL AND THE HOUSING AUTHORITY OF COVINGTON RELATED TO THE HOUSING CHOICE VOUCHER PROGRAM

City Jack Gatlin provided the reading of Resolution 380 to authorize and approve Mayor Bell to execute an interlocal agreement between the City of Taylor Mill and the Housing Authority of Covington related to the Housing Choice Voucher Program. Mayor Bell called for a motion to approve Resolution 380. Commissioner Kuehne made a motion with a second from Commissioner Murray. The Commission approved by unanimous vote.

MOTION PASSED

Resolution 381

A MUNICIPAL ORDER OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY AUTHORIZING AND APPROVING THE MAYOR TO EXECUTE AN EXTENSION OF THE PREVIOUS BID FEES FOR TRASH AND RECYCLING SERVICES FOR RESIDENTIAL UNITS IN THE CITY OF TAYLOR MILL

City Jack Gatlin provided the reading of Resolution 381 to authorize and approve Mayor Bell to execute an extension with Republic Services for the previously bid fees for trash and recycling services for residential units in the City. Mayor Bell called for a motion to approve Resolution 381. Commissioner Kreimborg made a motion with a second from Commissioner Murray. The Commission approved by unanimous vote.

MOTION PASSED

UNFINISHED BUSINESS: CAO Brian Haney provided an update on the new fire station construction.

NEW BUSINESS: None

DEPARTMENT REPORTS

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

There being no further business, Mayor Bell called for a motion to adjourn. Commissioner Kreimberg so moved, with a second from Commissioner Braden to adjourn the meeting. The motion passed with the unanimous approval of the Commission, the time being 8:08 p.m.

MOTION PASSED

The next Commission Meeting will be on Wednesday, April 10, 2024, 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, March 27, 2024**

CALL TO ORDER & WELCOME:

Mayor Bell called the meeting to order at 10:00 a.m. and welcomed those in attendance. Mayor Daniel L. Bell, Commissioner Caroline Braden, Commissioner Mark Kreimborg, Commissioner Ed Kuehne, Commissioner Dan Murray, City Administrative Officer Brian Haney, and City Attorney Jack Gatlin were in attendance.

Commissioner Kreimborg led the discussion on whether or not the Commission should be having Caucus Meetings instead of another regularly scheduled Commission Meeting.

DISCUSSIONS:

CAO Haney led the discussion on ditches.

CAO led the discussion on a flagpole and sign in the location of the business district.

CAO provided an update of the NKY Water District Public Hearing on April 23rd.

CAO requested the Commission provide him with any budget requests that they may have.

CAO provided the Commission with the budget timeline.

CAO provided an update regarding Scott High School SRO.

CAO advised Commission that Chief Mills will be providing findings from the survey.

CAO provided an update on Park Stage.

CAO provided an update on the concrete work that will begin April 1st.

Commissioner Braden discussed the goals to replace Park Equipment. Commissioner Braden did not see the need to schedule a Volunteer Day at the Park.

ADJOURNMENT

There being no further business to discuss, Mayor Bell called for a motion to adjourn. Commissioner Kreimborg so moved, with a second from Commissioner Braden to adjourn the

caucus meeting. Through a voice call vote, the motion pass with unanimous approval of the Commission, the time being 11:05 a.m.

MOTION PASSED

The next Special Commission Meeting will be Monday, April 8, 2024, at 10:00 a.m. and the Commission Meeting will be on Wednesday, April 10, 2024 at 7:00 p.m. Both meetings will be held 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 COMMISSION MEETING
Monday, April 8, 2024**

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 Ed Kuehne, Commissioner Dan Murray, City Administrative Officer Brian Haney, and City Attorney Jack Gatlin were in attendance. Commissioner Mark Kreimborg was absent.

NEW BUSINESS:

Mayor Bell called for a motion to approve the new firehouse project to bid. Commissioner Murray so moved, with a second from Commissioner Braden. The Commission approved by unanimous vote.

MOTION PASSED

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 Kuehne to adjourn the special meeting. The motion passed with the unanimous approval of the Commission, the time being 10:07 a.m.

MOTION PASSED

The next Commission Meeting will be Wednesday, April 10, 2024, 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 NO. 394

AN ORDINANCE OF THE CITY OF TAYLOR MILL, KENTUCKY APPROVING A LEASE AGREEMENT FOR THE FINANCING OF A PROJECT; PROVIDING FOR THE PAYMENT OF AND SECURITY FOR THE LEASE; ESTABLISHING A SINKING FUND; AND AUTHORIZING THE EXECUTION OF VARIOUS DOCUMENTS RELATED TO THE LEASE.

WHEREAS, as provided by Sections 65.940 to 65.956, inclusive, of the Kentucky Revised Statutes, the City of Taylor Mill, Kentucky, a municipal corporation and political subdivision of the Commonwealth of Kentucky (the “Lessee”), has the power to enter into lease agreements with any person, with or without the option to purchase, in order to provide for the use of property for public purposes; and

WHEREAS, the Lessee has found and determined, and hereby further finds and determines, that the Lessee is in need of the Project, as defined in the hereinafter described Lease; and

WHEREAS, the Lessee has found and determined, and hereby further finds and determines, that it will be in the best interests of the Lessee to enter into a Lease Agreement (the “Lease”) with the Kentucky Bond Corporation, a nonprofit corporation incorporated and existing under the laws of the Commonwealth of Kentucky (the “Lessor”), for the leasing by the Lessee from the Lessor of the Project.

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

Section 1. Affirmation of Recitals. It is hereby found, determined, and declared that the facts, declarations, and definitions set forth in the recitals of this Ordinance are all true and correct, and such facts, declarations, and definitions are hereby affirmed, adopted, and incorporated as a part of this Ordinance, and all acts described in the recitals of this Ordinance are hereby ratified.

Section 2. Approval, Authorization, Necessity, and Purpose of the Lease. The Lessee hereby approves the Lease, in substantially the form presented to the Lessee. It is hereby found and determined that the Project identified in the Lease is property to be used for public purposes. It is hereby further found and determined that it is necessary and desirable and in the best interests of the Lessee to enter into the Lease for the purposes specified therein, and the execution and delivery of the Lease by the Lessee and all of the representations, certifications, and other matters contained in the documents to be executed and delivered in connection with the Lease, or as may be required by the Lessor before the delivery of the Lease, are hereby approved, ratified, and confirmed. The Mayor and the City Clerk of the Lessee are each hereby authorized to execute, in the name and on behalf of the Lessee, the Lease and any other documents, agreements, or certifications that may be necessary in order to accomplish the transaction contemplated by the Lease.

Section 3. General Obligation Pledge. In accordance with the Constitution and laws of the Commonwealth of Kentucky, including, particularly, Sections 66.011 to 66.191, inclusive, of the Kentucky Revised Statutes, as amended (the “General Obligation Act”), the obligation of the Lessee to pay the Lease Rental Payments under (and as defined in) the Lease shall constitute a full general obligation of the Lessee, and the full faith, credit, and taxing power of the Lessee are hereby pledged

for the prompt payment of such Lease Rental Payments. During the period the Lease is outstanding, there shall be and there hereby is levied, annually, on all taxable property in the Lessee, in addition to all other taxes, without limitation as to rate, a direct tax in an amount sufficient to pay such Lease Rental Payments as and when due and payable, it being hereby found and determined that the current tax rates of the Lessee are within all applicable limitations. The tax shall be, and hereby is, ordered to be computed, certified, levied, and extended upon the tax duplicate, and shall be collected by the same officers, in the same manner, and at the same time that taxes for general purposes for each of the years are certified, extended, and collected. The tax shall be placed before and in preference to all other items and for the full amount thereof; provided, however, that in each year, to the extent that any other lawfully available funds of the Lessee are available for the payment of such Lease Rental Payments and are appropriated for such purpose, the amount of such tax on all taxable property in the Lessee shall be reduced by the amount of such other funds so available and appropriated.

Section 4. Establishment of Sinking Fund. There is hereby established a Sinking Fund for the Lessee (the “Sinking Fund”), which shall be continued and maintained as long as the Lease is outstanding. The funds derived from the tax levy required by Section 3 hereof and any other lawfully available funds of the Lessee shall be deposited into the Sinking Fund and, together with the interest collected on the same, are hereby irrevocably pledged for the payment of the principal of and interest on all bonds issued by the Lessee under the General Obligation Act and all Tax-Supported Leases, as defined in the General Obligation Act, including the Lease, as and when the same become due and payable. The Lessee shall transfer the funds on deposit in the Sinking Fund to the Lessor at the times and in the amounts required by Section 9 of the Lease.

Section 5. Severability. If any section, paragraph, or provision of this Ordinance shall be determined by a court of competent jurisdiction to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, or provision shall not affect any remaining sections, paragraphs, or provisions of this Ordinance.

Section 6. Open Meetings Compliance. The Lessee hereby finds and determines that all formal actions relating to the adoption of this Ordinance and the execution and delivery of the Lease were taken in open meetings of the Board of Commissioners of the Lessee, and that all deliberations of the Board of Commissioners of the Lessee and of its committees, if any, which resulted in such formal actions were held in meetings open to the public, in full compliance with all applicable legal requirements, including Sections 61.810 to 61.850, inclusive, of the Kentucky Revised Statutes.

Section 7. Conflicts. All prior ordinances, resolutions, or orders of the Lessee, or parts thereof, that conflict with the provisions of this Ordinance are, to the extent of such conflict, hereby repealed, and the provisions of this Ordinance shall prevail and be given effect.

Section 8. Effective Date. This Ordinance shall become effective immediately upon the adoption and publication of a summary hereof, as provided by law.

[Signature page to follow]

SIGNATURE PAGE TO ORDINANCE

INTRODUCED, SECONDED, AND ADOPTED, at a duly convened meeting of the Board of Commissioners of the City of Taylor Mill, Kentucky held on _____, 20__, after first reading held on _____, 20__, signed by the Mayor, attested by the City Clerk, and filed and indexed as provided by law.

CITY OF TAYLOR MILL, KENTUCKY

By: _____
Mayor
Daniel L. Bell, Mayor

Attest:

By: _____
City Clerk
Kristy Webb, City Clerk

CERTIFICATION

I, the undersigned, hereby certify that I am the duly qualified and acting City Clerk of the City of Taylor Mill, Kentucky, and as City Clerk, I hereby further certify that the foregoing is a true, correct, and complete copy of an Ordinance duly adopted by the Board of Commissioners of the City at a duly convened meeting held on _____, 20__, signed by the Mayor, and duly filed, recorded, and indexed in my office and now in full force and effect, and that all action taken by the City in connection with the Ordinance was in compliance with all applicable requirements of the laws of the Commonwealth of Kentucky, all as appears from the official records of the City in my possession and under my control.

IN WITNESS WHEREOF, I have hereunto set my hand this _____, 20__.

City Clerk

SUMMARY OF ORDINANCE

At meetings held on [First Reading Date], and [Adoption Date], the Board of Commissioners of the City of Taylor Mill, Kentucky (referred to herein as the “Lessee”) adopted an ordinance (the “Ordinance”) titled as follows:

AN ORDINANCE OF THE CITY OF TAYLOR MILL, KENTUCKY APPROVING A LEASE AGREEMENT FOR THE FINANCING OF A PROJECT; PROVIDING FOR THE PAYMENT OF AND SECURITY FOR THE LEASE; ESTABLISHING A SINKING FUND; AND AUTHORIZING THE EXECUTION OF VARIOUS DOCUMENTS RELATED TO THE LEASE.

The Ordinance provides for the approval of a lease agreement (the “Lease”) to be entered into by the Lessee and the Kentucky Bond Corporation (the “Lessor”) for the purpose of financing certain public improvements for the Lessee. The Ordinance also contains provisions providing for (i) a general obligation pledge of the Lessee to levy and assess sufficient taxes to comply with its obligation to pay lease rental payments to the Lessor under the Lease, and (ii) the creation of a sinking fund to be pledged as further security for the payment of such lease rental payments and certain other obligations of the Lessee. As required by KRS Section 83A.060, the section of the Ordinance relating to the Lessee’s pledge to levy and assess a tax to pay the obligations under the Lease is set forth in its entirety:

“Section 3. General Obligation Pledge. In accordance with the Constitution and laws of the Commonwealth of Kentucky, including, particularly, Sections 66.011 to 66.191, inclusive, of the Kentucky Revised Statutes, as amended (the “General Obligation Act”), the obligation of the Lessee to pay the Lease Rental Payments under (and as defined in) the Lease shall constitute a full general obligation of the Lessee, and the full faith, credit, and taxing power of the Lessee are hereby pledged for the prompt payment of such Lease Rental Payments. During the period the Lease is outstanding, there shall be and there hereby is levied, annually, on all taxable property in the Lessee, in addition to all other taxes, without limitation as to rate, a direct tax in an amount sufficient to pay such Lease Rental Payments as and when due and payable, it being hereby found and determined that the current tax rates of the Lessee are within all applicable limitations. The tax shall be, and hereby is, ordered to be computed, certified, levied, and extended upon the tax duplicate, and shall be collected by the same officers, in the same manner, and at the same time that taxes for general purposes for each of the years are certified, extended, and collected. The tax shall be placed before and in preference to all other items and for the full amount thereof; provided, however, that in each year, to the extent that any other lawfully available funds of the Lessee are available for the payment of such Lease Rental Payments and are appropriated for such purpose, the amount of such tax on all taxable property in the Lessee shall be reduced by the amount of such other funds so available and appropriated.”

The undersigned, as the City Clerk of the City of Taylor Mill, Kentucky, hereby certifies that the Ordinance summarized herein was approved by the Board of Commissioners of the Lessee for first reading on [First Reading Date], and for second reading on [Adoption Date], and was

further approved for publication following adoption, according to law. A complete copy of the Ordinance may be reviewed at the office of the City of Taylor Mill, Kentucky.

CITY OF TAYLOR MILL, KENTUCKY

By: /s/ Kristy Webb

City Clerk

CERTIFICATION

The undersigned, an attorney licensed to practice law in the Commonwealth of Kentucky, hereby certifies that the foregoing Notice of Adoption and Summary of Ordinance of the City of Taylor Mill, Kentucky, was prepared by the undersigned and constitutes a general summary of the essential provisions of such Ordinance, reference to the full text of which is hereby made for a complete statement of its provisions and terms.

/s/ Callie A. Kidwell, Esq.

Dinsmore & Shohl LLP

Louisville, Kentucky

ORDINANCE NO. 395 (TBD)

AN ORDINANCE APPROVING THE EXECUTION AND DELIVERY OF A LEASE AGREEMENT IN THE APPROXIMATE PRINCIPAL AMOUNT OF \$2 MILLION FOR THE FINANCING OF THE COSTS OF THE FIRE STATION CONSTRUCTION; PROVIDING FOR THE PAYMENT AND SECURITY OF THE LEASE AND DEPOSITS TO A SINKING FUND; AUTHORIZING THE EXECUTION OF VARIOUS DOCUMENTS RELATED TO SUCH LEASE; AND MAKING CERTAIN DESIGNATIONS REGARDING SUCH LEASE.

WHEREAS, the City of Taylor Mill, Kentucky (the “City”), a municipal corporation and political subdivision of the Commonwealth of Kentucky (the “Commonwealth”) has the power, pursuant to Section 65.940 et seq. of the Kentucky Revised Statutes (the “Act”) to enter into lease agreements with or without the option to purchase in order to provide for the use of the property for public purposes;

WHEREAS, this City Commission (the “Governing Body”) has determined the necessity of financing the costs of the FIRE STATION CONSTRUCTION (the “Project”), as further defined in the Lease hereinafter described;

WHEREAS, this Governing Body has determined that it is in the best interests of the City that the City enter into a Lease Agreement (the “Lease”) in an approximate principal amount of \$2 Million, with Heritage Bank, Inc. (the “Lessor”) for the purposes of financing of the Project and the leasing the Project from the Lessor of the Project; and

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

Section 1. Recitals and Authorization. The City, as lessee, hereby approves the Lease Agreement (the “Lease”) in the principal amount of approximately \$2 Million, and all Collateral Documents, as defined in the Lease, each in substantially the form described to this Governing Body. The recitals to this Ordinance are incorporated herein as if set forth in this Section in their

entirety and are hereby found and determined to be true and correct. It is hereby found and determined that the Project identified in the Lease is public property to be used for public purposes, that it is necessary and desirable and in the best interests of the City to enter into the Lease for the purposes therein specified, and the execution and delivery of the Lease and all representations, certifications, and other matters contained in the closing memorandum with respect to the Lease, or as may be required by Dinsmore & Shohl LLP, as Bond Counsel, prior to delivery of the Lease, are hereby approved, ratified, and confirmed. The Mayor and the City Clerk are hereby authorized to execute the Lease, together with such other agreements or certifications which may be necessary to accomplish the transaction contemplated by the Lease.

Section 2. General Obligation Pledge. Pursuant to the Constitution of the Commonwealth and Chapter 66 of the Kentucky Revised Statutes, as amended (the “Act”), the obligation of the City created by the Lease shall be a full general obligation of the City and, for the prompt payment of the Lease Payments, as defined in the Lease, the full faith, credit and taxing power of the City are hereby pledged. During the period the Lease is outstanding, there shall be and there hereby is levied on all the taxable property in the City, in addition to all other taxes, without limitation as to rate, a direct tax annually in an amount sufficient to pay the Lease Payments on the Lease when and as due, it being hereby found and determined that current tax rates are within all applicable limitations. Said tax shall be and is hereby ordered computed, certified, levied, and extended upon the tax duplicate and collected by the same officers in the same manner and at the same time that taxes for general purposes for each of the years are certified, extended, and collected. The tax shall be placed before and in preference to all other items and for the full amount thereof; provided, however, that in each year to the extent that the other taxes or revenues of the City are available for the payment of the Lease Payments and are appropriated for such purpose, the amount of such direct tax upon all of the taxable property in

the City shall be reduced by the amount of such other taxes or revenues so available and appropriated.

Section 3. Sinking Fund. It is acknowledged that there has heretofore been established, with the Lessee, a sinking fund (the “Sinking Fund”) with the City in accordance with the requirements of the Act, which is hereby ordered to be continued and maintained as long as the Lease shall remain outstanding. The funds derived from said tax levy hereby required or other available taxes shall be placed in the Sinking Fund and, together with interest collected on the same, are irrevocably pledged for the payment of the interest on a principal of all obligations issued under the Act and all Tax-Supported Leases, as defined in the Act, including the Lease, when and as the same fall due.

Section 4. Expectation Regarding the Lease. The City, by the adoption of this Ordinance, certifies that it does not reasonably anticipate that less than 95% of the proceeds of the Lease will be used for “local government activities” of the City or that the aggregate face amount of all tax-exempt obligations issued by the City (including all subordinate entities of the City) during calendar year 2024 will exceed \$5,000,000.

Section 5. Issuance Limitation. In compliance with the requirements of Section 265(b)(3) of the Code, the City hereby represents that the City (including all “subordinate entities” of the City within the meaning of Section 265(b)(3) of the Code) reasonably anticipates that it will not issue in the calendar year 2024, “qualified tax-exempt obligations”, in an amount greater than \$10,000,000.

Section 6. Designation of the Lease as Qualified Tax-Exempt Obligation. Pursuant to Section 265(b)(3) of the Internal Revenue Code of 1986 (the “Code”), the City hereby specifically designates the Lease as a “qualified tax-exempt obligation.”

Section 7. Severability. If any Section, paragraph or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such

Section, paragraph, or provision shall not affect any of the remaining provisions of this Ordinance.

Section 8. Open Meetings Law. This Governing Body hereby finds and determines that all formal actions relative to the adoption this Ordinance were taken in an open meeting of this Governing Body, and that all deliberations of this Governing Body and of its committees, if any, which resulted in formal action, were in meetings open to the public, in full compliance with applicable legal requirements.

Section 9. Conflicts. All ordinances, resolutions, orders, or parts thereof in conflict with the provisions of this Ordinance are, to the extent of such conflict, hereby repealed and the provisions of this Ordinance shall prevail and be given effect.

Section 10. Effective Date. This Ordinance shall take effect from and after its passage and publication of the Summary, as provided by law. The publication of the Summary attached as Exhibit A hereto, is hereby approved and ordered to be published, as provided by law.

INTRODUCED AND PUBLICLY READ ON FIRST READING on the ____ day of _____, 2024.

PUBLICLY READ, ADOPTED, AND APPROVED ON SECOND READING, this the ____ day of _____, 2024.

CITY OF TAYLOR MILL, KENTUCKY

By: _____
DANIEL L. BELL, Mayor

ATTEST:

By: _____
Kristy Webb, City Clerk

CERTIFICATION

I, the undersigned, do hereby certify that I am the duly qualified and acting City Clerk of the City of Taylor Mill, Kentucky, and as such City Clerk, I further certify that the foregoing is a true, correct, and complete copy of an Ordinance duly enacted by the City Commission of the City of Taylor Mill, Kentucky at a duly convened meeting held on the ___ day of _____, 2024, on the same occasion signed by the Mayor as evidence of their approval, and now in full force and effect, all as appears from the official records of the City in my possession and under my control.

Witness my hand as City Clerk of said City as of the ___ day of _____, 2024.

Kristy Webb, City Clerk

EXHIBIT A

SUMMARY OF ORDINANCE NO. _____

The City of Taylor Mill, Kentucky (the “City”), at a meeting held on _____, 2024, adopted the following ordinance:

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TAYLOR MILL, KENTUCKY APPROVING A LEASE WITH HERITAGE BANK, INC. FOR THE FINANCING OF A PUBLIC PROJECT IN AN APPROXIMATE PRINCIPAL AMOUNT OF \$2 MILLION; PROVIDING FOR THE PAYMENT AND SECURITY OF THE LEASE AND DEPOSITS TO A SINKING FUND AS SECURITY FOR THE LEASE; AUTHORIZING THE EXECUTION OF VARIOUS DOCUMENTS RELATED TO SUCH LEASE; AND, MAKING CERTAIN DESIGNATIONS REGARDING SUCH LEASE.

It is hereby certified that the foregoing Ordinance provides for approval of a lease with Heritage Bank, Inc. to finance the costs of FIRE STATION CONSTRUCTION; provides a general obligation pledge to assess sufficient taxes to comply with the obligations to pay lease payments; contains additional sections relating to designation as a qualified tax-exempt obligation, expectations regarding the lease, severability, inconsistent actions, open meetings, laws, and effective date. The full text of the section relating to the pledge to levy and assess a tax to pay the lease obligation is:

“Section 2. General Obligation Pledge. Pursuant to the Constitution of the Commonwealth and Chapter 66 of the Kentucky Revised Statutes, as amended (the “General Obligation Statutes”), the obligation of the City created by the Lease shall be a full general obligation of the City and, for the payment of the Lease Payments, the full faith, credit and revenue of the City are hereby pledged for the prompt payment thereof. During the period the Lease is outstanding, there shall be and there hereby is levied on all the taxable property in the City, in addition to all other taxes, without limitation as to rate, a direct tax annually in an amount sufficient to pay the Lease Payments on the Lease when and as due, it being hereby found and determined that current tax rates are within all applicable limitations. Said tax shall be and is hereby ordered computed, certified, levied and extended upon the tax duplicate and collected by the same officers in the same manner and at the same time that taxes for general purposes for each of said years are certified, extended and collected. Said tax shall be placed before and in preference to all other items and for the full amount thereof provided, however, that in each year to the extent that the other taxes or revenues of the City are available for the payment of the Lease Payments and are appropriated for such purpose, the amount of such direct tax upon all of the taxable property in the City shall be reduced by the amount of such other taxes or revenues so available and appropriated.

There is hereby established, or it is acknowledged that there has heretofore been established, with the Lessee a sinking fund (the “Sinking Fund”), which is ordered to be continued and maintained as long as the Lease shall remain outstanding. The funds derived from said tax levy hereby required or other lawfully available funds shall be placed in the Sinking Fund and, together with interest collected on the same, are irrevocably pledged for the payment of the interest on and principal of all obligations issued under the Act and all Tax-Supported Leases, as defined in the Act, including the Lease herein authorized, when and as the same fall

due. Amounts shall be transferred from the Sinking Fund to the Lessor at the times and in the amounts required by the Lease.”

A complete copy of the ordinance may be reviewed at the office of the City Clerk, City of Taylor Mill, Kentucky.

CITY OF TAYLOR MILL, KENTUCKY

By: /s/ _____
Kristy Webb, City Clerk

15655437.1

**RESOLUTION
OF THE
CITY OF TAYLOR MILL**

April 10, 2024

**A RESOLUTION OF THE CITY OF TAYLOR MILL, KENTUCKY, ADOPTING
THE NORTHERN KENTUCKY REGIONAL HAZARD MITIGATION PLAN, 2024**

WHEREAS, the City of Taylor Mill recognizes the threat that natural hazards pose to people and property within the City of Taylor Mill; and

WHEREAS, the City of Taylor Mill has prepared a multi-hazard mitigation plan, hereby known as the Northern Kentucky Regional Hazard Mitigation Plan, 2024, in accordance with federal laws, including the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended; the National Flood Insurance Act of 1968, as amended; and the National Dam Safety Program Act, as amended; and

WHEREAS, the Northern Kentucky Regional Hazard Mitigation Plan, 2024 identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in the City of Taylor Mill from the impacts of future hazards and disasters; and

WHEREAS, adoption by the City of Taylor Mill demonstrates its commitment to hazard mitigation and achieving goals outlined in the Northern Kentucky Regional Hazard Mitigation Plan, 2024.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY OF TAYLOR MILL,
KENTON COUNTY, KENTUCKY, THAT:**

Section 1. The City of Taylor Mill adopts the Northern Kentucky Regional Mitigation Plan, 2024. While content related to the City of Taylor Mill may require revisions to meet the plan approval requirements, changes occurring after adoption will not require the City of Taylor Mill to re-adopt any further iterations of the plan. Subsequent plan updates following the approval period for this plan will require separate adoption resolutions.

On motion of Commissioner _____, seconded by Commissioner _____, that the foregoing Resolution be adopted, the vote was called. On roll call the vote stood:

Commissioner Braden: _____
Commissioner Kreimborg: _____
Commissioner Kuehne: _____

Commissioner Murray: _____
Mayor Bell: _____

INTRODUCED, PUBLICLY READ, AND FINALLY APPROVED ONE READING, this
10th day of April 2024.

Daniel L. Bell, Mayor

Date: _____

ATTEST:

Kristy Webb, City Clerk



2024 NORTHERN KENTUCKY REGIONAL HAZARD MITIGATION PLAN

PLAN OVERVIEW AND SAMPLE ADOPTION RESOLUTION

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INTRODUCTION

FEMA requires each jurisdiction included in the regional hazard mitigation plan to adopt the plan. Since the early 2000s, Northern Kentucky jurisdictions have submitted their hazard mitigation plan as a multi-jurisdictional region hazard mitigation plan, with the NKADD leading the efforts to gather community input, write the report, and work towards getting the plan adopted. NKADD staff created this plan adoption packet to inform cities and counties about the updated 2024 Northern Kentucky Regional Hazard Mitigation plan and assist them in the adoption process. The updated plan can be viewed at <https://www.nkadd.org/hazard-mitigation-planning/>.

FEMA approved a new Hazard Mitigation Plan policy in 2022, and it was enacted in 2023. The Northern Kentucky Regional Hazard Mitigation Plan follows the requirements outlined in the new policy. The new policy differs from the previous policy in two ways. It requires participation from each jurisdiction in the region. The regional plan includes 60 jurisdictions in Northern Kentucky, and each jurisdiction must

approve the plan. The policy also allows two methods for jurisdictional resolution approval: all adoption resolutions submitted with the plan and approvable pending adoption (explained later in the document). The approval adoption process option for the 2024 Northern Kentucky Regional Hazard Mitigation Plan.

Hazard Mitigation planning is the foundation for guiding risk reduction investments. These investments build community resilience to future natural hazard events. The local mitigation planning process brings partners together to inform a risk reduction strategy that can be implemented using a wide range of public and private resources. Local mitigation plans demonstrate the commitment to mitigation across multiple sectors, such as Infrastructure and economic development, to reduce natural hazard risk.

Community resilience is the ability of a community to prepare for anticipated hazards, adapt to changing conditions, and withstand and recover rapidly from disruptions. Activities such as disaster preparedness (which includes prevention, protection, mitigation, response, and recovery) and reducing community stressors (the underlying social, economic, and environmental conditions that can weaken a community) are critical steps to resilience.

BACKGROUND

The local mitigation plan guides risk-informed decision-making at the local level. Local governments, including special districts, can use the mitigation plan to guide climate adaptation, resilience, land use, and economic development planning. Local hazard mitigation plans form the foundation of a community's long-term strategy to reduce disaster losses and break the cycle of disaster damage, reconstruction, and repetitive damage. The Federal Emergency Management Agency (FEMA) supports local mitigation planning to achieve the following:

- Foster partnerships among all levels of government.
- Develop and strengthen non-governmental and private partnerships.
- Promote more disaster-resilient and sustainable communities.
- Reduce the costs associated with disaster response and recovery by promoting mitigation activities.

Local jurisdictions are responsible for ensuring that the plan's mitigation strategy complies with all applicable legal requirements related to civil rights to ensure nondiscrimination. Such compliance can help achieve equitable outcomes through the mitigation planning process for all communities, including underserved communities¹ and socially vulnerable populations.

FEMA defines equity as the consistent and systematic fair, just and impartial treatment of all individuals. Equity must be central in its development to ensure that the planning process and outcomes of the local mitigation plan benefit the whole community. Inclusive planning processes take time, and thoughtful planning needs to be set up to provide everyone with the resources necessary to participate meaningfully, make progress, and benefit from hazard mitigation. Equity is not just an important

¹ [Executive Order 13985 On Advancing Racial Equity and Support for Underserved Communities Through the Federal Government](#) defines "underserved communities" as "populations sharing a particular characteristic, as well as geographic communities, that have been systematically denied a full opportunity to participate in aspects of economic, social, and civic life..."

principle; it is essential to reducing risk to the whole community,² particularly for those who face barriers to accessing assistance and for populations that are disproportionately affected by disasters. The entire community includes individuals and communities, the private and nonprofit sectors, faith-based organizations, and all levels of government (regional/metropolitan, state, local, tribal, territorial, insular area and federal). The mitigation plan is an opportunity to counter some of those barriers and intentionally plan for reducing the risk to all communities.

Climate change increases the frequency, duration, and intensity of natural hazards, such as wildfires, extreme heat, drought, storms, heavy precipitation, and sea level rise. Communities are feeling the impacts of a changing climate now.³ Many of these trends will likely continue for decades.⁴ These variations create new risks to state and local governments and challenge pre-existing mitigation plans. They also pose a unique threat to the nation's most at-risk populations by exacerbating the impacts of disasters on underserved and socially vulnerable populations who already experience the most significant losses from natural hazards.

Many states and communities have been planning for climate change through climate adaptation efforts. According to the National Climate Assessment, climate adaptation refers to “actions taken at the individual, local, regional, and national levels to reduce risks from even today’s changed climate conditions and to prepare for impacts from additional changes projected for the future.”⁵ While climate adaptation efforts may be undertaken separately or in addition to the all-hazards mitigation planning process, hazard mitigation and climate adaptation are complementary efforts with the same goal: long-term risk reduction for people and increased safety for communities. The key difference between hazard mitigation and climate adaptation is that hazard mitigation encompasses all natural hazards, including short-term, episodic events that may or may not be connected to climate change. Climate adaptation efforts and plans are focused on reducing the risk to and mitigating impacts from actual or expected causes of climate change. As natural disasters cross geographic boundaries and increase in frequency and intensity, the need to support intersecting plans is more significant than ever. Adapting to the expected impacts of climate change is a form of hazard mitigation. A hazard mitigation plan that addresses climate change in its risk assessment and includes adaptation actions in its mitigation strategy may reduce risk to current and future events.

SUMMARY OF PLAN

ELEMENT A – PLANNING PROCESS

The planning process section of the mitigation plan documents how the plan was developed, who was involved and what data and information were used to build or update the plan. A successful planning effort includes active participation and buy-in from community leaders, stakeholders, and the public. The

² National Preparedness Goal, [Second Edition](#), 2015

³ U.S. Global Change Research Program, [Fourth National Climate Assessment, Volume II: Impacts, Risks, and Adaptation in the United States](#), 2018.

⁴ Intergovernmental Panel on Climate Change, [The Physical Science Basis. Contribution of Working Group 1 to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change](#), 2021.

⁵ U.S. Global Change Research Program, [Fourth National Climate Assessment, Chapter 28: Reducing Risks through Adaptation Actions](#), 2018.

[National Mitigation Framework](#) emphasizes the valuable role of collaboration among various sectors to ensure that mitigation capabilities continue to grow and that comprehensive mitigation includes strategies for all community sectors. Examples of sectors with mitigation capabilities are those agencies and stakeholders responsible for:

- Emergency management.
- Economic development.
- Land use and development.
- Housing.
- Health and social services.
- Infrastructure (including transportation and other community lifelines).
- Natural and cultural resources.

In addition, FEMA's [National Response Framework, 4th Edition](#), identifies critical [community lifelines](#), which are the most fundamental services in the community that, when stabilized, enable all other aspects of society to function. Community lifelines include the following:

- Safety and Security.
- Food, Water, Shelter.
- Health and Medical.
- Energy.
- Communications.
- Transportation.
- Hazardous Material.

Efforts to mitigate potential impacts to community lifelines are key to building resilience. These community lifelines connect to the sectors in the National Mitigation Framework and the Recovery Support Functions under the [National Disaster Recovery Framework](#); the same agencies and departments that support these sectors also often support community lifelines and the recovery mission.

Involving members from these key sectors in the planning process will result in a shared understanding of risks. It will also help build widespread support for directing financial, technical, and human resources toward natural hazard risk reduction.

ELEMENT B – RISK ASSESSMENT

The Risk Assessment identifies the hazards that can affect jurisdictions participating in the mitigation plan. It analyzes each of these hazards with respect to where each hazard might affect the planning area (location), its potential magnitude (extent), how often events have happened in the past (previous occurrences), how likely they are to occur in the future (future probability); what parts of the community are most likely to be affected (vulnerability); and the potential consequences (impacts).

There is no prescribed method for how to present this information, and the location, extent, previous occurrences, and future probability can be described or illustrated in a way that satisfies all requirements together. For example, one map with explanatory text could provide information on some hazards' location, extent, and future probability.

Risk Assessments provide the factual basis for activities proposed in the strategy to reduce losses from identified hazards. Therefore, it is essential to use current and accurate information, even if the most sophisticated technology is not available to analyze it. This analysis provides the basis for the actions in the Mitigation Strategy, so local risk assessments must provide sufficient information to enable the jurisdiction to identify and prioritize appropriate mitigation actions to reduce losses from identified hazards. Risk Assessments need to clarify the connection between the vulnerabilities identified for participating jurisdictions and the actions they will take to minimize losses to people and property.

ELEMENT C – MITIGATION STRATEGY

The mitigation strategy is the long-term blueprint for reducing the potential losses identified in the risk assessment. The Stafford Act directs local mitigation plans to describe hazard mitigation actions and establish a strategy to implement those actions. Therefore, all other requirements for a local mitigation plan lead to and support the mitigation strategy as a means to reduce risk and vulnerabilities over the long term.

The mitigation strategy includes the development of goals and prioritized hazard mitigation actions. Goals are long-term policy statements and global visions that support the mitigation strategy. A critical step in the development of specific hazard mitigation actions and projects is assessing existing authorities, policies, programs, resources, and capabilities to use or modify local tools to reduce losses and vulnerability from profiled hazards.

For the 2024 Northern Kentucky Regional Hazard Mitigation Plan, the existing goals and actions are either reaffirmed or updated based on current conditions. These include completing hazard mitigation initiatives, an updated or new risk assessment, or changes in state or local priorities while adding new goals and actions as needed.

ELEMENT D – PLAN MAINTENANCE

The mitigation plan is a living document that guides actions over time. Continually documenting the process makes the next plan update easier. The plan is a blueprint for reducing risk and protecting community investments. Having a process for maintaining the plan reflects the recognition that things change. Not only is there a need to track progress on implementing the mitigation strategy, but new information may become available, and disasters may happen. The plan needs to be revisited at regular intervals to keep it relevant, and the planning team needs to decide how that will be done. At a minimum, this must be done every five years, but it should also be done after major disaster events or if new conditions significantly change risk.

Plan maintenance means keeping the plan accurate, current, and relevant over the five-year approval period. It includes monitoring, evaluating, and updating the plan – and generally keeping the planning process active. Plan maintenance is critical to ensure participants use the plan to continually reduce hazard risk.

ELEMENT E – PLAN UPDATE

To continue to effectively represent the jurisdiction's overall strategy for reducing its risks from natural hazards, the mitigation plan must reflect how current conditions have changed since the last plan. This will require an assessment of the current development patterns and development pressures, as well as an evaluation of any new hazard or risk information. The plan update is an opportunity for the jurisdiction to assess its previous goals and action plan, evaluate progress in implementing hazard mitigation actions, and adjust its actions to address the current realities.

If growth conditions and community priorities have changed very little (such as through new leadership, new funding sources or recent hazard conditions), much of the text in the updated plan may be unchanged. This is acceptable as long as the plan still fits the priorities of the community and reflects the current conditions. Plan readers can recognize a good plan update by its documentation of the community's progress or changes in their hazard mitigation program, along with the community's continued engagement in the mitigation planning process.

Where jurisdictions have experienced changes in development (planned, increase or decline), the plan update must discuss how development changes have altered vulnerability. If no development changes have occurred since the last version of the plan, this must be stated.

Where hazard risk has not changed significantly, a jurisdiction may use the update process to review and verify existing risk information. The updated risk assessment must document which information has been reviewed and remains accurate.

ELEMENT F – PLAN ADOPTION

Adoption by the local governing body or bodies demonstrates the jurisdiction's commitment to the hazard mitigation goals and actions outlined in the plan. Adoption legitimizes the plan and authorizes responsible agencies to perform their responsibilities. Updated plans are adopted anew to demonstrate the community's recognition of the current planning process, acknowledge changes from the previous five years, and validate the priorities for hazard mitigation actions. Without adoption, the jurisdiction has not completed the mitigation planning process and will not be eligible for certain FEMA assistance, such as HMA or HHPD grant program funding for mitigation actions.

ALL ADOPTION RESOLUTIONS SUBMITTED WITH PLAN

Under this option, a community with a single-jurisdictional plan, or all participating communities that are part of a multi-jurisdictional plan, include documentation of plan adoption when they initially submit the plan to the state for review. This documentation is usually a resolution by the governing body, but it may include any other method of adoption allowed by local laws.

The state is responsible for performing an initial review of the plan before sending it to FEMA. This includes checking that each jurisdiction seeking approval participated in the planning process and met the requirements. After receiving the draft plan from the state, FEMA conducts its review and will approve the plan if it meets all requirements stated in Section 4 of this guide. The plan approval date begins the five-year approval period and sets the expiration date for the plan. All participating jurisdictions will have the same approval date. The official approval date and the plan’s expiration date are both indicated on the signed FEMA approval correspondence.

Under this option, the jurisdiction(s) adopt(s) the plan before submitting it to FEMA. It is important to recognize that the state and/or FEMA may require revisions to the plan that will change the plan’s final content. Jurisdictions are encouraged to use flexible adoption resolution language that leaves room for any required revisions that occur after adoption, if local laws invalidate the adopted resolution language used in the plan. If it is not allowable per local laws, jurisdictions may need to re-adopt the plan after revisions are made. All jurisdictions must adopt the plan in accordance with local laws and regulations.

APPROVABLE PENDING ADOPTION

Approvable Pending Adoption (APA) status is used when jurisdictions submit the final draft of a local hazard mitigation plan for review prior to formal jurisdictional adoption. The APA status allows FEMA to communicate to the plan participant(s) that the plan is ready for adoption. ***It is important to note that APA is not the same as having an approved plan.*** To reach approval, all participating jurisdictions must adopt the plan in accordance with local regulations.

Under this option, the state and FEMA review the draft local mitigation plan. The state is responsible for checking that each jurisdiction seeking approval participated in the planning process and has met all requirements except adoption. Once this is completed, the state sends the plan to FEMA. FEMA then

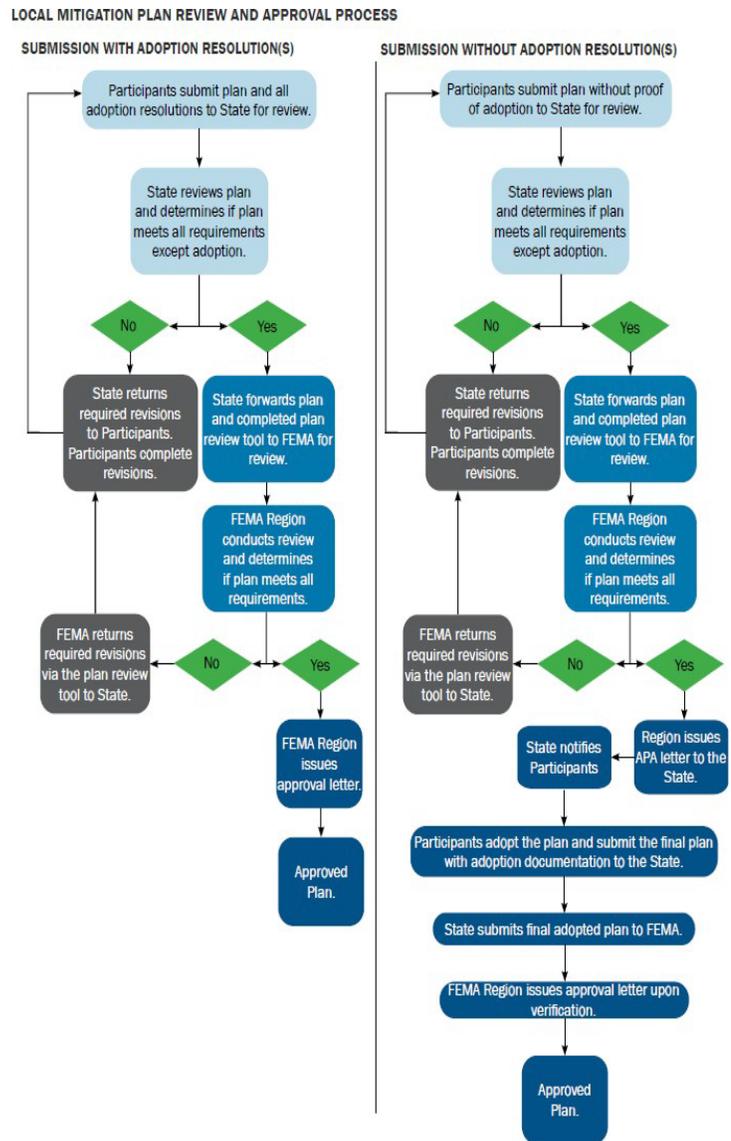


Figure 1 shows the two paths that multi-jurisdictional plans can follow to achieve approved status: Submission With Adoption Resolution(s) and Submission Without Adoption Resolution(s).

completes its review. When FEMA determines that the plan as a whole and each participating jurisdiction has met all the requirements except adoption, FEMA will inform the state (e.g., by sending an electronic communication or letter) that the plan is in APA status. The state informs the local governments that the plan is in APA status and that local adoption must be completed for FEMA to approve the plan.

According to 44 CFR § 201.6(a)(4), “Multi-jurisdictional plans may be accepted, as appropriate, as long as each jurisdiction has participated in the process and has officially adopted the plan.” For multi-jurisdictional plans, FEMA will grant APA status for the plan as a whole when the plan and each participating jurisdiction have met all of the requirements except adoption (Element F). APA status will not be granted to individual jurisdictions on a piecemeal basis. If some jurisdictions are unable to meet all the requirements, the plan submittal may include notification that those jurisdictions are not participating at that time.

Once FEMA receives documentation of at least one adoption resolution, the status is changed from APA to Approved for the entire plan and for that jurisdiction. This status change establishes the start and expiration dates for the plan approval period. Beyond that, it only means that the jurisdiction that provided proof of adoption is approved; **each participating jurisdiction must adopt the plan to be approved.**

Participating jurisdictions that adopt the plan more than one year after APA status has been issued must either:

- Validate that their information in the plan remains current with respect to both the risk assessment (no recent hazard events, no changes in development) and their mitigation strategy (no changes necessary); or
- Make the necessary updates before submitting the adoption resolution to FEMA.

The plan approval date begins the five-year approval period and sets the expiration date for the plan. For single and multi-jurisdictional plans, the official plan approval date and [plan expiration date](#) are indicated on the official FEMA approval letter. All participating jurisdictions in the multi-jurisdictional plan will have the same expiration date regardless of their own jurisdiction’s adoption date. The date indicated on FEMA’s approval letter is the official approval date. A jurisdiction with a plan in APA status does not meet the requirement for an approved mitigation plan to apply for and receive assistance.

Figure 1 shows the two paths that multi-jurisdictional plans can follow to achieve approved status: Submission With Adoption Resolution(s) and Submission Without Adoption Resolution(s).

ELEMENT G – HIGH HAZARD POTENTIAL DAMS

Critical infrastructure like dams and levees provide recreation, water supply, floodplain management, energy, and other important functions. Dam owners and operators can be private, nonprofit, or public. They are important participants/stakeholders in local mitigation planning processes.

The National Dam Safety Program Act (Pub. L. 92–367), as amended, 33 U.S.C. § 467f-2, authorizes FEMA to provide High Hazard Potential Dams (HHPD) Rehabilitation Grant Program assistance for the rehabilitation of dams that fail to meet minimum dam safety standards and pose unacceptable risk to life

2/22/2024

and property. At a minimum, local mitigation plans must address the subset of state-regulated dams considered HHPDs.⁶ The Federal Guidelines for Dam Safety; Hazard Potential Classification System⁷ for Dams states that dams assigned the high hazard potential classification are those where failure or mis-operation will probably cause loss of human life.

Hazard mitigation goals are broad, long-term policy and vision statements. Goals do not need to mention specific actions, specific dams, or use the term “high hazard potential dam.” Projects submitted for consideration for HHPD funding must be consistent with the goals and actions identified in the current, approved hazard mitigation plan.

NKADD staff is available to present the updated regional hazard mitigation and resolution adoption at a future regular meeting or provide you with additional information so you can place the resolution adoption on your meeting agenda. If you have any questions, please don't hesitate to contact Katie Jo Kirkpatrick, Strategic Initiative Manager, at katiejo.kirkpatrick@nkadd.org or 859.692.2482.

⁶ Dams eligible for the HHPD classification have additional requirements and, therefore may not include all HHPDs within the local jurisdiction. This subset of dams is defined at 33 U.S. Code (U.S.C.) § 467(4)(A) and 33 U.S.C. § 467f-2(4).

⁷ FEMA/ICODS, 2004

NORTHERN KENTUCKY REGIONAL HAZARD MITIGATION PLAN FAQ

Why do we need a hazard mitigation plan?

Developing a hazard mitigation plan helps to:

- Increase education and awareness of natural hazards and community vulnerabilities
- Build partnerships with government, organizations, businesses, and the public to reduce risk
- Identify long-term strategies for risk reduction with input from stakeholders and the public
- Identify cost-effective mitigation actions that focus resources on the greatest risk areas
- Integrate planning efforts and risk reduction with other community planning efforts
- Align risk reduction with other state, tribal or community objectives
- Communicate priorities to potential funders

What are the benefits of submitting a multi-jurisdiction regional hazard mitigation plan (MJHMP)?

Multi-jurisdictional hazard mitigation planning can be an effective process to build partnerships between communities that face common hazard risks, leading to shared solutions. It can also help build a foundation to shift priorities as risks and vulnerabilities change. Hazard mitigation plans are prepared and adopted by communities with the primary purpose of identifying, assessing, and reducing the long-term risk to life and property from hazard events. Effective mitigation planning can break the cycle of disaster damage, reconstruction, and repetitive losses. Hazard mitigation plans can address a range of natural and human-caused hazards. Plans can be developed for a single community or as a multi-jurisdictional plan that includes multiple jurisdictions and counties across a region.

We are adopting a resolution to approve the plan before it receives approval from FEMA. What happens if FEMA recommend changes after you approve the plan?

By submitting the plan for review and approval at the same time as we are asking jurisdictions to approve and adopt the plan, the final FEMA approval can be expedited, and communities will be able to receive mitigation funds from FEMA. The recommendations made by the state and FEMA during the review process are similar to the annual updates and thus don't require reapproval and re-adoption of the current plan.

How often do we need to adopt a Hazard Mitigation Plan?

The Northern Kentucky Regional Hazard Mitigation Plan is a five-year plan. The next complete plan update will be due in 2028. Collaborating with the local and regional hazard mitigation committees, NKADD staff will provide each jurisdiction with a yearly status update as outlined in Element D – Plan Maintenance. Starting in 2026, staff will work with the local and regional hazard mitigation committees to update the plan for 2028.

Where can I find the FEMA-approved Northern Kentucky Hazard Mitigation Plan and the yearly updates?

The approved hazard mitigation plan can be found on the NKADD website at <https://www.nkadd.org/hazard-mitigation-planning/>.

SAMPLE HAZARD MITIGATION PLAN RESOLUTION

LOCAL GOVERNMENT, INCLUDING SPECIAL DISTRICTS), KY RESOLUTION NO. _____

A RESOLUTION OF (LOCAL GOVERNMENT) ADOPTING THE NORTHERN KENTUCKY REGIONAL HAZARD MITIGATION PLAN, 2024

WHEREAS the (local governing body) recognizes the threat that natural hazards pose to people and property within (local government); and

WHEREAS the (local government) has prepared a multi-hazard mitigation plan, hereby known as the Northern Kentucky Regional Hazard Mitigation Plan, 2024, in accordance with federal laws, including the [Robert T. Stafford Disaster Relief and Emergency Assistance Act](#), as amended; the [National Flood Insurance Act of 1968](#), as amended; and the [National Dam Safety Program Act](#), as amended; and

WHEREAS the Northern Kentucky Regional Hazard Mitigation Plan, 2024 identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in (local government) from the impacts of future hazards and disasters and

WHEREAS adoption by the (local governing body) demonstrates its commitment to hazard mitigation and achieving the goals outlined in the Northern Kentucky Regional Hazard Mitigation Plan, 2024.

NOW THEREFORE, BE IT RESOLVED BY THE (LOCAL GOVERNMENT), KY, THAT:

Section 1. In accordance with (local rule for adopting resolutions), the (local governing body) adopts the Northern Kentucky Regional Hazard Mitigation Plan, 2024. While content related to (local government) may require revisions to meet the plan approval requirements, changes occurring after adoption will not require (local government) to re-adopt any further iterations of the plan. Subsequent plan updates following the approval period for this plan will require separate adoption resolutions.

Adopted by a vote of _____ in favor and _____ against, and _____ abstaining, this day of _____ day of _____, _____.

By:

Signature Printed Name

ATTEST: By:

Signature Printed Name

APPROVED AS TO FORM: By:

Signature Printed Name

TREASURER REPORT

**General Fund
Budget vs. Actual
July 2023 through March 2024**

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
10.4001 · Real Estate Taxes	2,267,757.91	2,250,000.00	17,757.91	100.8%
10.4002 · Real Estate Taxes Prior	18,604.94	5,000.00	13,604.94	372.1%
10.4003 · Penalty & Interest RE	17,104.44	10,000.00	7,104.44	171.0%
10.4004 · Real Estate Legal Fees	2,029.62	1,500.00	529.62	135.3%
10.4005 · ABC Licenses	9,310.00	10,040.00	-730.00	92.7%
10.4006 · Net Profits Tax	57,317.96	215,500.00	-158,182.04	26.6%
10.4007 · Insurance Fees	445,973.13	740,000.00	-294,026.87	60.3%
10.4008 · Occupational Taxes	1,014,926.82	1,100,000.00	-85,073.18	92.3%
10.4009 · Utility Taxes	176,149.05	225,000.00	-48,850.95	78.3%
10.4010 · Cable Franchise Fees	20,981.50	30,000.00	-9,018.50	69.9%
10.4011 · Public Service Taxes	27,553.73	100,000.00	-72,446.27	27.6%
10.4012 · R/R Tangible Tax	22,910.04	22,500.00	410.04	101.8%
10.4013 · R/R Car Line Tax	0.00	40,000.00	-40,000.00	0.0%
10.4014 · Omitted Tangible Property Tax	4,115.62	100.00	4,015.62	4,115.6%
10.4015 · Base Court Revenue	6,931.82	7,000.00	-68.18	99.0%
10.4016 · KLEPF/KFFPF Receipts	67,011.50	86,000.00	-18,988.50	77.9%
10.4017 · Waste Collection	413,146.55	400,615.00	12,531.55	103.1%
10.4018 · Interest Earned	183,650.58	60,000.00	123,650.58	306.1%
10.4019 · Ambulance Reimbursements	129,072.21	160,000.00	-30,927.79	80.7%
10.4020 · Impound Fees	950.00	250.00	700.00	380.0%
10.4021 · Police Fines	0.00	100.00	-100.00	0.0%
10.4022 · Civil Citations	40.00	200.00	-160.00	20.0%
10.4023 · Forfeitures	0.00	0.00	0.00	0.0%
10.4024 · State Aid-Fire Department	0.00	11,000.00	-11,000.00	0.0%
10.4025 · Bank Deposit Tax	16,067.35	16,125.00	-57.65	99.6%
10.4026 · Code Enforcement Citation Fees	2,798.00	0.00	2,798.00	100.0%
10.4027 · Off Duty Details -PD	1,870.00	0.00	1,870.00	100.0%
10.4028 · SRO Contract Reimbursements	0.00	0.00	0.00	0.0%
10.4029 · PD Explorer Program	0.00	0.00	0.00	0.0%
10.4030 · Senior Membership Dues	440.00	500.00	-60.00	88.0%
10.4033 · Brick Paver Sales	0.00	0.00	0.00	0.0%
10.4034 · Yard Sale Permits	106.00	100.00	6.00	106.0%
10.4035 · Park Event Receipts	0.00	0.00	0.00	0.0%
10.4036 · Shelter House Rentals	5,161.48	5,000.00	161.48	103.2%
10.4037 · Park Place Rentals	35,587.00	32,000.00	3,587.00	111.2%
10.4040 · Oxford Hills Assessment	0.00	0.00	0.00	0.0%
10.4041 · Holland Drive Assessment	26,313.17	26,313.00	0.17	100.0%
10.4042 · LWCF Grant	0.00	45,625.00	-45,625.00	0.0%
10.4043 · Unrealized Gain	55,510.51	0.00	55,510.51	100.0%
10.4044 · Realized Gain	0.00	0.00	0.00	0.0%
10.4045 · CARES Funding	0.00	0.00	0.00	0.0%
10.4046 · ARPA Funding	1,780,437.93	0.00	1,780,437.93	100.0%
10.4047 · SNK Federal Funds	0.00	92,208.00	-92,208.00	0.0%
10.4048 · Highway Safety Grant - PD	3,734.97	0.00	3,734.97	100.0%
10.4049 · FEMA Grant - FD	9,700.52	0.00	9,700.52	100.0%
10.4050 · National Opioids Settlement	7,108.13	0.00	7,108.13	100.0%
10.4051 · Insurance Claims	0.00	0.00	0.00	0.0%
10.4052 · Body Armor Grant - PD	0.00	0.00	0.00	0.0%
10.4053 · Donations - PD/FD	1,200.00	0.00	1,200.00	100.0%
10.4111 · Miscellaneous Income	46,547.63	25,000.00	21,547.63	186.2%
Total Income	6,878,120.11	5,717,676.00	1,160,444.11	120.3%
Gross Profit	6,878,120.11	5,717,676.00	1,160,444.11	120.3%

General Fund
Budget vs. Actual
 July 2023 through March 2024

Expense	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
10.10 · Admin Department				
10.5001 · Salary/Electeds	10,973.70	14,632.00	-3,658.30	75.0%
10.5002 · Salary CAO	79,005.36	113,170.00	-34,164.64	69.8%
10.5003 · Salary City Clerk	44,434.20	64,282.00	-19,847.80	69.1%
10.5004 · Salary Treasurer	51,262.96	73,701.00	-22,438.04	69.6%
10.5005 · Overtime	4,000.77	6,000.00	-1,999.23	66.7%
10.5006 · Retirement	39,939.35	60,433.00	-20,493.65	66.1%
10.5007 · FICA	14,648.02	21,459.00	-6,810.98	68.3%
10.5008 · Medical Insurance	25,719.74	34,295.00	-8,575.26	75.0%
10.5009 · Medical Ins. Alternative	0.00	0.00	0.00	0.0%
10.5010 · Life/LTD	1,894.50	3,631.00	-1,736.50	52.2%
10.5011 · Workers Comp	9,543.97	750.00	8,793.97	1,272.5%
10.5013 · Employee Asst Program	350.00	525.00	-175.00	66.7%
10.5015 · Association Dues/Memberships	7,206.79	7,250.00	-43.21	99.4%
10.5016 · Training/Education	5,518.18	5,000.00	518.18	110.4%
10.5017 · Publications	422.79	250.00	172.79	169.1%
10.5018 · Uniforms/Clothing	0.00	300.00	-300.00	0.0%
10.5019 · Cellular	4,689.19	3,200.00	1,489.19	146.5%
10.5020 · IT Support	2,137.50	3,000.00	-862.50	71.3%
10.5021 · Computer Equipment	283.97	2,500.00	-2,216.03	11.4%
10.5022 · Fuel	213.26	750.00	-536.74	28.4%
10.5023 · Vehicle Maintenance	197.63	750.00	-552.37	26.4%
10.5024 · Printing	0.00	1,750.00	-1,750.00	0.0%
10.5025 · Postage	2,024.35	2,500.00	-475.65	81.0%
10.5026 · Electric	3,011.81	3,500.00	-488.19	86.1%
10.5027 · Water-City Bldg	233.86	450.00	-216.14	52.0%
10.5028 · Sanitation	1,406.97	1,750.00	-343.03	80.4%
10.5029 · City Bldg Repair/Maintenance	3,373.25	5,000.00	-1,626.75	67.5%
10.5030 · Office Supplies	3,514.45	5,500.00	-1,985.55	63.9%
10.5031 · Telephone/Internet Services	1,167.91	2,200.00	-1,032.09	53.1%
10.5033 · Office Equipment	703.32	750.00	-46.68	93.8%
10.5034 · Insurance	6,995.42	8,500.00	-1,504.58	82.3%
10.5035 · Service Agreements/Contracts	20,220.81	24,000.00	-3,779.19	84.3%
10.5037 · Janitorial Services	1,619.21	3,500.00	-1,880.79	46.3%
10.5038 · Landscaping	740.50	1,000.00	-259.50	74.1%
10.5041 · CAO Auto Allowance	2,600.00	0.00	2,600.00	100.0%
10.5042 · Equipment Repair/Maintenance	442.31	0.00	442.31	100.0%
10.5043 · Advertisements	0.00	2,000.00	-2,000.00	0.0%
10.5044 · Audit Services	17,600.00	25,000.00	-7,400.00	70.4%
10.5045 · City Attorney Services	24,791.26	36,000.00	-11,208.74	68.9%
10.5046 · Codification	1,314.65	2,500.00	-1,185.35	52.6%
10.5047 · Data Processing	25,769.88	26,000.00	-230.12	99.1%
10.5048 · Employee Enrichment	2,648.55	1,750.00	898.55	151.3%
10.5049 · Banking Fees	1,601.37	2,500.00	-898.63	64.1%
10.5050 · Kenton County Dog Warden	7,019.40	11,000.00	-3,980.60	63.8%
10.5051 · Payroll Service Fees	5,310.46	7,750.00	-2,439.54	68.5%
10.5052 · Planning and Zoning Fees	15,024.47	20,000.00	-4,975.53	75.1%
10.5053 · Prof. Accounting Services	8,960.00	9,600.00	-640.00	93.3%
10.5054 · Real Estate Tax Refund CY	731.65	1,200.00	-468.35	61.0%
10.5055 · Real Estate Tax Refund PY	2,108.58	2,250.00	-141.42	93.7%
10.5056 · Street Lights	38,647.13	40,000.00	-1,352.87	96.6%
10.5057 · Waste Collection	267,260.80	400,615.00	-133,354.20	66.7%
10.5058 · Special Counsel	0.00	3,000.00	-3,000.00	0.0%
10.5059 · Fleet Management	0.00	8,500.00	-8,500.00	0.0%
10.5060 · Education Reimbursement	0.00	3,300.00	-3,300.00	0.0%
10.5111 · Miscellaneous Expenses	5,362.32	6,000.00	-637.68	89.4%
Total 10.10 · Admin Department	774,646.57	1,085,243.00	-310,596.43	71.4%

**General Fund
Budget vs. Actual
July 2023 through March 2024**

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
10.20 · Police Department				
20.5001 · Police Chief Salary	65,034.90	91,400.00	-26,365.10	71.2%
20.5002 · Police Officer Salaries	411,789.73	637,373.00	-225,583.27	64.6%
20.5003 · SRO Salaries	0.00	0.00	0.00	0.0%
20.5004 · Admin Clerk Salary	36,107.84	51,304.00	-15,196.16	70.4%
20.5005 · Overtime	30,095.12	70,000.00	-39,904.88	43.0%
20.5006 · Retirement	144,556.97	323,701.00	-179,144.03	44.7%
20.5007 · FICA	44,036.70	70,879.00	-26,842.30	62.1%
20.5008 · Medical Insurance	96,086.45	153,420.00	-57,333.55	62.6%
20.5009 · Medical Insurance Alternative	7,287.84	14,570.00	-7,282.16	50.0%
20.5010 · Life/LTD	4,146.09	11,341.00	-7,194.91	36.6%
20.5011 · Workers Comp	20,850.58	30,000.00	-9,149.42	69.5%
20.5013 · Employee Asst Program	350.00	525.00	-175.00	66.7%
20.5014 · KLEPF	28,422.30	47,300.00	-18,877.70	60.1%
20.5015 · Assoc. Dues/Memberships	1,800.50	8,500.00	-6,699.50	21.2%
20.5016 · Training/Education	9,147.60	20,000.00	-10,852.40	45.7%
20.5017 · Publications	0.00	200.00	-200.00	0.0%
20.5018 · Uniforms	8,990.08	14,500.00	-5,509.92	62.0%
20.5019 · Cellular Expense	2,078.68	6,484.00	-4,405.32	32.1%
20.5020 · IT Support	2,137.50	3,500.00	-1,362.50	61.1%
20.5021 · Computer Equipment	318.46	2,500.00	-2,181.54	12.7%
20.5022 · Fuel	22,521.78	35,000.00	-12,478.22	64.3%
20.5023 · Vehicle Maintenance	10,602.43	12,000.00	-1,397.57	88.4%
20.5024 · Printing	107.31	750.00	-642.69	14.3%
20.5025 · Postage	0.00	250.00	-250.00	0.0%
20.5029 · Building Repair and Maintenance	1,238.18	5,000.00	-3,761.82	24.8%
20.5030 · Office Supplies	1,389.80	2,500.00	-1,110.20	55.6%
20.5031 · Telephone/Internet Services	1,174.72	1,600.00	-425.28	73.4%
20.5033 · Office Equipment	329.93	5,000.00	-4,670.07	6.6%
20.5034 · Insurance	27,898.58	32,000.00	-4,101.42	87.2%
20.5035 · Service Agreements/Contracts	28,968.23	26,750.00	2,218.23	108.3%
20.5037 · Janitorial Supplies	89.21	250.00	-160.79	35.7%
20.5039 · Technical Supplies	3,486.96	8,500.00	-5,013.04	41.0%
20.5040 · Technical Equipment	4,199.70	12,750.00	-8,550.30	32.9%
20.5041 · Crime Prevention NEAT	0.00	1,000.00	-1,000.00	0.0%
20.5042 · Equipment Repair/Maintenance	804.36	500.00	304.36	160.9%
20.5043 · Explorer Program	0.00	0.00	0.00	0.0%
20.5044 · Impoundment Fees	0.00	0.00	0.00	0.0%
20.5045 · Donations Expensed	1,088.30	0.00	1,088.30	100.0%
20.5046 · Cruiser Washes	29.00	0.00	29.00	100.0%
20.5047 · Fleet Management	5,656.91	51,000.00	-45,343.09	11.1%
20.5048 · Police Department Forfeitures	0.00	500.00	-500.00	0.0%
20.5049 · Education Reimbursement	690.00	10,000.00	-9,310.00	6.9%
20.5111 · Miscellaneous Expenses	3,416.06	6,000.00	-2,583.94	56.9%
Total 10.20 · Police Department	1,026,928.80	1,768,847.00	-741,918.20	58.1%
10.30 · Fire Department				
30.5001 · Fire Chief Salary	75,007.67	115,496.00	-40,488.33	64.9%
30.5002 · Full Time Firemen Salaries	334,532.96	467,718.00	-133,185.04	71.5%
30.5003 · Part Time FF Salaries	199,138.49	306,662.00	-107,523.51	64.9%
30.5005 · Overtime	28,749.78	50,000.00	-21,250.22	57.5%
30.5006 · Retirement	273,544.49	427,189.00	-153,644.51	64.0%
30.5007 · FICA	53,422.02	84,132.00	-30,709.98	63.5%
30.5008 · Medical Insurance	56,052.79	83,060.00	-27,007.21	67.5%
30.5009 · Medical Insurance Alternative	12,146.40	21,855.00	-9,708.60	55.6%
30.5010 · Life/LTD	4,522.80	8,055.00	-3,532.20	56.1%
30.5011 · Workers Comp	25,111.12	27,000.00	-1,888.88	93.0%
30.5013 · Employee Asst. Program	350.00	525.00	-175.00	66.7%
30.5014 · KFFPF	22,638.71	38,700.00	-16,061.29	58.5%
30.5015 · Assoc. Dues/Memberships	754.75	1,500.00	-745.25	50.3%
30.5016 · Training/Education	3,555.72	7,000.00	-3,444.28	50.8%
30.5017 · Publications	0.00	1,000.00	-1,000.00	0.0%
30.5018 · Uniforms	10,323.06	14,000.00	-3,676.94	73.7%
30.5019 · Cellular	1,621.83	6,100.00	-4,478.17	26.6%
30.5020 · IT Support	2,137.50	3,000.00	-862.50	71.3%
30.5021 · Computer Expense	151.44	1,000.00	-848.56	15.1%

General Fund
Budget vs. Actual
 July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
30.5022 · Fuel	9,280.71	20,000.00	-10,719.29	46.4%
30.5023 · Vehicle Maintenance	18,273.16	30,000.00	-11,726.84	60.9%
30.5024 · Printing	429.24	1,500.00	-1,070.76	28.6%
30.5025 · Postage	0.00	100.00	-100.00	0.0%
30.5026 · Electric	20,102.92	28,000.00	-7,897.08	71.8%
30.5027 · Water	790.47	1,000.00	-209.53	79.0%
30.5028 · Sanitation	1,154.99	1,500.00	-345.01	77.0%
30.5029 · Building Repair/Maintenance	2,405.01	3,000.00	-594.99	80.2%
30.5030 · Office Supplies	713.33	1,000.00	-286.67	71.3%
30.5031 · Telephone/Internet Services	1,590.24	1,925.00	-334.76	82.6%
30.5033 · Office Equipment	306.99	500.00	-193.01	61.4%
30.5034 · Insurance	37,998.98	35,865.00	2,133.98	106.0%
30.5035 · Service Agreements/Contracts	14,525.31	21,000.00	-6,474.69	69.2%
30.5037 · Janitorial Supplies	1,880.49	2,500.00	-619.51	75.2%
30.5041 · Fleet Management	1,769.51	28,000.00	-26,230.49	6.3%
30.5042 · Equipment Repair/Maintenance	3,196.39	5,000.00	-1,803.61	63.9%
30.5043 · ALS Medications	2,972.28	5,000.00	-2,027.72	59.4%
30.5044 · EMS Licensures	1,941.20	2,000.00	-58.80	97.1%
30.5045 · Staff Medicals/Immunizations	1,779.00	2,000.00	-221.00	89.0%
30.5046 · Major Squad Equipment	1,400.00	5,000.00	-3,600.00	28.0%
30.5047 · Major Fire Equipment	6,220.56	6,000.00	220.56	103.7%
30.5048 · Medical Director	5,000.00	5,000.00	0.00	100.0%
30.5049 · Public Education	958.00	1,000.00	-42.00	95.8%
30.5050 · Radios	806.53	8,000.00	-7,193.47	10.1%
30.5051 · Rehab. Fire/EMS	265.95	600.00	-334.05	44.3%
30.5054 · Squad Billing Services	0.00	0.00	0.00	0.0%
30.5055 · Squad Equipment	3,730.44	3,000.00	730.44	124.3%
30.5056 · Squad Supplies	2,991.74	3,000.00	-8.26	99.7%
30.5057 · State Aid Equipment	0.00	0.00	0.00	0.0%
30.5059 · Vol. Benefit Payments	0.00	500.00	-500.00	0.0%
30.5061 · Vol. Recruitment/Appreciation	164.09	500.00	-335.91	32.8%
30.5062 · PPE Replacement	10,462.17	14,000.00	-3,537.83	74.7%
30.5063 · Stryker Purchase Agreement	0.00	0.00	0.00	0.0%
30.5064 · Ambulance Provider Assessment	12,146.80	15,000.00	-2,853.20	81.0%
30.5065 · Educational Reimbursement	2,551.50	3,300.00	-748.50	77.3%
30.5066 · Payout - Fire Chief	29,249.29	0.00	29,249.29	100.0%
30.5111 · Miscellaneous	1,835.32	5,000.00	-3,164.68	36.7%
Total 10.30 · Fire Department	1,302,654.14	1,923,782.00	-621,127.86	67.7%
10.40 · Public Works				
40.5001 · Public Works Director Salary	70,837.44	87,756.00	-16,918.56	80.7%
40.5002 · Public Work Salaries	113,613.20	143,126.00	-29,512.80	79.4%
40.5005 · Overtime	5,860.04	30,000.00	-24,139.96	19.5%
40.5006 · Retirement	38,210.85	66,278.00	-28,067.15	57.7%
40.5007 · FICA	16,624.89	22,655.00	-6,030.11	73.4%
40.5008 · Medical Insurance	26,639.69	35,770.00	-9,130.31	74.5%
40.5009 · Medical Insurance Alternative	4,020.95	7,635.00	-3,614.05	52.7%
40.5010 · Life/LTD	1,911.61	3,761.00	-1,849.39	50.8%
40.5011 · Workers Comp	8,424.87	12,000.00	-3,575.13	70.2%
40.5012 · Longevity	0.00	2,500.00	-2,500.00	0.0%
40.5013 · Employee Asst. Program	306.25	525.00	-218.75	58.3%
40.5015 · Assoc. Dues/Memberships	228.50	100.00	128.50	228.5%
40.5016 · Training/Education	430.18	300.00	130.18	143.4%
40.5018 · Uniforms	535.13	2,400.00	-1,864.87	22.3%
40.5019 · Cellular	1,159.04	2,250.00	-1,090.96	51.5%
40.5020 · IT Support	2,137.50	2,850.00	-712.50	75.0%
40.5021 · Computer Equipment	0.00	500.00	-500.00	0.0%
40.5022 · Fuel	10,123.85	30,000.00	-19,876.15	33.7%
40.5023 · Vehicle Maintenance	4,269.23	25,000.00	-20,730.77	17.1%
40.5029 · Building Repair/Maintenance	1,125.68	1,000.00	125.68	112.6%
40.5030 · Office Supplies	163.94	200.00	-36.06	82.0%
40.5031 · Telephone/Internet Services	533.77	1,000.00	-466.23	53.4%
40.5034 · Insurance	15,666.67	15,000.00	666.67	104.4%
40.5035 · Service Agreement/Contracts	1,782.09	2,000.00	-217.91	89.1%
40.5037 · Janitorial Supplies	215.53	3,000.00	-2,784.47	7.2%
40.5038 · Equipment Repair/Maintenance	2,276.31	16,500.00	-14,223.69	13.8%

General Fund
Budget vs. Actual
 July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
40.5040 · Major Equipment	17,728.00	21,600.00	-3,872.00	82.1%
40.5041 · Tools and Supplies	4,503.34	5,000.00	-496.66	90.1%
40.5042 · Road Signs	2,088.32	2,000.00	88.32	104.4%
40.5047 · Fleet Management	0.00	0.00	0.00	0.0%
40.5049 · Educational Reimbursement	0.00	1,000.00	-1,000.00	0.0%
40.5050 · Payout - Public Works Director	24,989.51	31,990.00	-7,000.49	78.1%
40.5111 · Miscellaneous Expenses	5,480.85	5,000.00	480.85	109.6%
Total 10.40 · Public Works	381,887.23	580,696.00	-198,808.77	65.8%
10.50 · Senior Services				
50.5001 · Senior Hospitality	1,466.91	2,000.00	-533.09	73.3%
50.5002 · Senior Speaker Series	0.00	0.00	0.00	0.0%
50.5111 · Senior Miscellaneous	0.00	200.00	-200.00	0.0%
10.50 · Senior Services - Other	0.00	0.00	0.00	0.0%
Total 10.50 · Senior Services	1,466.91	2,200.00	-733.09	66.7%
10.60 · Community Events				
60.5001 · Homecoming Parade	817.20	300.00	517.20	272.4%
60.5002 · Park Movies	1,042.92	750.00	292.92	139.1%
60.5003 · Tree Lighting Ceremony	2,291.48	3,750.00	-1,458.52	61.1%
60.5004 · Santa On Trucks	335.92	250.00	85.92	134.4%
60.5005 · Easter Egg Hunt	2,609.40	3,000.00	-390.60	87.0%
60.5006 · Holiday Yard Decorating	175.00	175.00	0.00	100.0%
60.5024 · Printing	65.60	150.00	-84.40	43.7%
60.5025 · Postage	0.00	0.00	0.00	0.0%
60.5026 · Equipment/Supplies	140.98	1,000.00	-859.02	14.1%
60.5027 · Signs	598.82	1,200.00	-601.18	49.9%
60.5028 · Special Events	9,259.37	8,000.00	1,259.37	115.7%
60.5111 · Miscellaneous Expenses	782.87	3,000.00	-2,217.13	26.1%
10.60 · Community Events - Other	0.00	0.00	0.00	0.0%
Total 10.60 · Community Events	18,119.56	21,575.00	-3,455.44	84.0%
10.70 · Parks Department				
70.5002 · Basketball Court Repair/Maint.	0.00	2,500.00	-2,500.00	0.0%
70.5005 · Fire Monitoring Services	1,171.28	1,600.00	-428.72	73.2%
70.5006 · Flags	0.00	550.00	-550.00	0.0%
70.5007 · Lighting Maintenance	27.17	600.00	-572.83	4.5%
70.5008 · Equipment/Supplies	87.23	1,000.00	-912.77	8.7%
70.5010 · Shelter Houses Maint.	186.26	2,000.00	-1,813.74	9.3%
70.5013 · Playground Equip Repair/Maint.	3,044.50	2,500.00	544.50	121.8%
70.5014 · Safety Surface Repair/Maint.	0.00	0.00	0.00	0.0%
70.5015 · Park Place Maintenance	2,776.12	5,000.00	-2,223.88	55.5%
70.5017 · Signage & Trail Markers	396.75	500.00	-103.25	79.4%
70.5020 · Trail Construction/Maint.	0.00	0.00	0.00	0.0%
70.5024 · Printing	0.00	0.00	0.00	0.0%
70.5026 · Electric	6,728.10	9,000.00	-2,271.90	74.8%
70.5027 · Water	1,523.51	1,750.00	-226.49	87.1%
70.5028 · Sanitation	4,350.93	5,300.00	-949.07	82.1%
70.5031 · Cable/Phone/Internet Park Place	3,058.86	4,000.00	-941.14	76.5%
70.5034 · Insurance-Pride Park	5,332.83	4,000.00	1,332.83	133.3%
70.5035 · Service Agreements/Contracts	11,990.00	19,400.00	-7,410.00	61.8%
70.5037 · Janitorial Supplies	2,312.04	5,000.00	-2,687.96	46.2%
70.5038 · Landscaping	1,446.00	2,500.00	-1,054.00	57.8%
70.5039 · Janitorial Services	7,640.00	10,000.00	-2,360.00	76.4%
70.5040 · LWCF Grant for Pride Park Match	7,523.89	24,625.00	-17,101.11	30.6%
70.5111 · Miscellaneous Expenses	14,984.38	4,000.00	10,984.38	374.6%
Total 10.70 · Parks Department	74,579.85	105,825.00	-31,245.15	70.5%

**General Fund
Budget vs. Actual
July 2023 through March 2024**

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
10.80 · Capital Improvements				
80.5006 · GF Transfer to MRA	0.00	0.00	0.00	0.0%
80.5007 · Engineering Consultants	13,325.01	125,000.00	-111,674.99	10.7%
80.5008 · TM Road Sidewalk Phase II	0.00	0.00	0.00	0.0%
80.5010 · Street Program	0.00	0.00	0.00	0.0%
80.5011 · TM Rd Sidewalk Phase 3	34,733.25	35,000.00	-266.75	99.2%
80.5012 · Pride Pkwy Lighting Loan Payabl	54,282.01	55,567.00	-1,284.99	97.7%
80.5013 · Capital Savings/Investment	0.00	0.00	0.00	0.0%
80.5014 · Gas Pump Replacement	0.00	0.00	0.00	0.0%
80.5015 · Firehouse Rehab/ Debt Service	166,078.55	2,000,000.00	-1,833,921.45	8.3%
80.5016 · Public Works Storage	0.00	0.00	0.00	0.0%
80.5017 · Stormwater Cost Share	3,851.98	5,000.00	-1,148.02	77.0%
80.5018 · Paving in Pride Park	39,250.00	0.00	39,250.00	100.0%
80.5019 · Water Line Break City Hall	0.00	0.00	0.00	0.0%
80.5020 · Fire Pumper Purchase	677,710.00	677,710.00	0.00	100.0%
80.5021 · Public Works Vehicles	100,220.00	0.00	100,220.00	100.0%
Total 10.80 · Capital Improvements	1,089,450.80	2,898,277.00	-1,808,826.20	37.6%
Total Expense	4,669,733.86	8,386,445.00	-3,716,711.14	55.7%
Net Ordinary Income	2,208,386.25	-2,668,769.00	4,877,155.25	-82.7%
Other Income/Expense				
Other Income				
9999999 · Other Financing Sources (Uses)				
9999-01 · Transfers Out-MRA	0.00	0.00	0.00	0.0%
Total 9999999 · Other Financing Sources (Uses)	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	2,208,386.25	-2,668,769.00	4,877,155.25	-82.7%

General Fund Profit & Loss

04/05/24

July 2023 through March 2024

Accrual Basis

Jul '23 - Mar 24

Ordinary Income/Expense
Income

10.4001 · Real Estate Taxes	2,267,757.91
10.4002 · Real Estate Taxes Prior	18,604.94
10.4003 · Penalty & Interest RE	17,104.44
10.4004 · Real Estate Legal Fees	2,029.62
10.4005 · ABC Licenses	9,310.00
10.4006 · Net Profits Tax	57,317.96
10.4007 · Insurance Fees	445,973.13
10.4008 · Occupational Taxes	1,014,926.82
10.4009 · Utility Taxes	176,149.05
10.4010 · Cable Franchise Fees	20,981.50
10.4011 · Public Service Taxes	27,553.73
10.4012 · R/R Tangible Tax	22,910.04
10.4014 · Omitted Tangible Property Tax	4,115.62
10.4015 · Base Court Revenue	6,931.82
10.4016 · KLEPF/KFFPF Receipts	67,011.50
10.4017 · Waste Collection	413,146.55
10.4018 · Interest Earned	183,650.58
10.4019 · Ambulance Reimbursements	129,072.21
10.4020 · Impound Fees	950.00
10.4022 · Civil Citations	40.00
10.4025 · Bank Deposit Tax	16,067.35
10.4026 · Code Enforcement Citation Fees	2,798.00
10.4027 · Off Duty Details -PD	1,870.00
10.4030 · Senior Membership Dues	440.00
10.4034 · Yard Sale Permits	106.00
10.4036 · Shelter House Rentals	5,161.48
10.4037 · Park Place Rentals	35,587.00
10.4041 · Holland Drive Assessment	26,313.17
10.4043 · Unrealized Gain	55,510.51
10.4046 · ARPA Funding	1,780,437.93
10.4048 · Highway Safety Grant - PD	3,734.97
10.4049 · FEMA Grant - FD	9,700.52
10.4050 · National Opioids Settlement	7,108.13
10.4053 · Donations - PD/FD	1,200.00
10.4111 · Miscellaneous Income	46,547.63

Total Income

6,878,120.11

Gross Profit

6,878,120.11

Expense

10.10 · Admin Department	
10.5001 · Salary/Electeds	10,973.70
10.5002 · Salary CAO	79,005.36
10.5003 · Salary City Clerk	44,434.20
10.5004 · Salary Treasurer	51,262.96
10.5005 · Overtime	4,000.77
10.5006 · Retirement	39,939.35
10.5007 · FICA	14,648.02
10.5008 · Medical Insurance	25,719.74
10.5010 · Life/LTD	1,894.50
10.5011 · Workers Comp	9,543.97
10.5013 · Employee Asst Program	350.00
10.5015 · Association Dues/Memberships	7,206.79
10.5016 · Training/Education	5,518.18
10.5017 · Publications	422.79
10.5019 · Cellular	4,689.19
10.5020 · IT Support	2,137.50
10.5021 · Computer Equipment	283.97
10.5022 · Fuel	213.26
10.5023 · Vehicle Maintenance	197.63
10.5025 · Postage	2,024.35
10.5026 · Electric	3,011.81
10.5027 · Water-City Bldg	233.86

**General Fund
 Profit & Loss
 July 2023 through March 2024**

	Jul '23 - Mar 24
10.5028 - Sanitation	1,406.97
10.5029 - City Bldg Repair/Maintenance	3,373.25
10.5030 - Office Supplies	3,514.45
10.5031 - Telephone/Internet Services	1,167.91
10.5033 - Office Equipment	703.32
10.5034 - Insurance	6,995.42
10.5035 - Service Agreements/Contracts	20,220.81
10.5037 - Janitorial Services	1,619.21
10.5038 - Landscaping	740.50
10.5041 - CAO Auto Allowance	2,600.00
10.5042 - Equipment Repair/Maintenance	442.31
10.5044 - Audit Services	17,600.00
10.5045 - City Attorney Services	24,791.26
10.5046 - Codification	1,314.65
10.5047 - Data Processing	25,769.88
10.5048 - Employee Enrichment	2,648.55
10.5049 - Banking Fees	1,601.37
10.5050 - Kenton County Dog Warden	7,019.40
10.5051 - Payroll Service Fees	5,310.46
10.5052 - Planning and Zoning Fees	15,024.47
10.5053 - Prof. Accounting Services	8,960.00
10.5054 - Real Estate Tax Refund CY	731.65
10.5055 - Real Estate Tax Refund PY	2,108.58
10.5056 - Street Lights	38,647.13
10.5057 - Waste Collection	267,260.80
10.5111 - Miscellaneous Expenses	5,362.32
Total 10.10 - Admin Department	774,646.57
10.20. - Police Department	
20.5001 - Police Chief Salary	65,034.90
20.5002 - Police Officer Salaries	411,789.73
20.5003 - SRO Salaries	0.00
20.5004 - Admin Clerk Salary	36,107.84
20.5005 - Overtime	30,095.12
20.5006 - Retirement	144,556.97
20.5007 - FICA	44,036.70
20.5008 - Medical Insurance	96,086.45
20.5009 - Medical Insurance Alternative	7,287.84
20.5010 - Life/LTD	4,146.09
20.5011 - Workers Comp	20,850.58
20.5013 - Employee Asst Program	350.00
20.5014 - KLEPF	28,422.30
20.5015 - Assoc. Dues/Memberships	1,800.50
20.5016 - Training/Education	9,147.60
20.5018 - Uniforms	8,990.08
20.5019 - Cellular Expense	2,078.68
20.5020 - IT Support	2,137.50
20.5021 - Computer Equipment	318.46
20.5022 - Fuel	22,521.78
20.5023 - Vehicle Maintenance	10,602.43
20.5024 - Printing	107.31
20.5029 - Building Repair and Maintenance	1,238.18
20.5030 - Office Supplies	1,389.80
20.5031 - Telephone/Internet Services	1,174.72
20.5033 - Office Equipment	329.93
20.5034 - Insurance	27,898.58
20.5035 - Service Agreements/Contracts	28,968.23
20.5037 - Janitorial Supplies	89.21
20.5039 - Technical Supplies	3,486.96
20.5040 - Technical Equipment	4,199.70
20.5042 - Equipment Repair/Maintenance	804.36
20.5045 - Donations Expensed	1,088.30
20.5046 - Cruiser Washes	29.00
20.5047 - Fleet Management	5,656.91

**General Fund
Profit & Loss
July 2023 through March 2024**

	Jul '23 - Mar 24
20.5049 · Education Reimbursement	690.00
20.5111 · Miscellaneous Expenses	3,416.06
Total 10.20. · Police Department	1,026,928.80
10.30 · Fire Department	
30.5001 · Fire Chief Salary	75,007.67
30.5002 · Full Time Firemen Salaries	334,532.96
30.5003 · Part Time FF Salaries	199,138.49
30.5005 · Overtime	28,749.78
30.5006 · Retirement	273,544.49
30.5007 · FICA	53,422.02
30.5008 · Medical Insurance	56,052.79
30.5009 · Medical Insurance Alternative	12,146.40
30.5010 · Life/LTD	4,522.80
30.5011 · Workers Comp	25,111.12
30.5013 · Employee Asst. Program	350.00
30.5014 · KFFPF	22,638.71
30.5015 · Assoc. Dues/Memberships	754.75
30.5016 · Training/Education	3,555.72
30.5018 · Uniforms	10,323.06
30.5019 · Cellular	1,621.83
30.5020 · IT Support	2,137.50
30.5021 · Computer Expense	151.44
30.5022 · Fuel	9,280.71
30.5023 · Vehicle Maintenance	18,273.16
30.5024 · Printing	429.24
30.5026 · Electric	20,102.92
30.5027 · Water	790.47
30.5028 · Sanitation	1,154.99
30.5029 · Building Repair/Maintenance	2,405.01
30.5030 · Office Supplies	713.33
30.5031 · Telephone/Internet Services	1,590.24
30.5033 · Office Equipment	306.99
30.5034 · Insurance	37,998.98
30.5035 · Service Agreements/Contracts	14,525.31
30.5037 · Janitorial Supplies	1,880.49
30.5041 · Fleet Management	1,769.51
30.5042 · Equipment Repair/Maintenance	3,196.39
30.5043 · ALS Medications	2,972.28
30.5044 · EMS Licensures	1,941.20
30.5045 · Staff Medicals/Immunizations	1,779.00
30.5046 · Major Squad Equipment	1,400.00
30.5047 · Major Fire Equipment	6,220.56
30.5048 · Medical Director	5,000.00
30.5049 · Public Education	958.00
30.5050 · Radios	806.53
30.5051 · Rehab. Fire/EMS	265.95
30.5055 · Squad Equipment	3,730.44
30.5056 · Squad Supplies	2,991.74
30.5061 · Vol. Recruitment/Appreciation	164.09
30.5062 · PPE Replacement	10,462.17
30.5064 · Ambulance Provider Assessment	12,146.80
30.5065 · Educational Reimbursement	2,551.50
30.5066 · Payout - Fire Chief	29,249.29
30.5111 · Miscellaneous	1,835.32
Total 10.30 · Fire Department	1,302,654.14

**General Fund
 Profit & Loss
 July 2023 through March 2024**

	Jul '23 - Mar 24
10.40 · Public Works	
40.5001 · Public Works Director Salary	70,837.44
40.5002 · Public Work Salaries	113,613.20
40.5005 · Overtime	5,860.04
40.5006 · Retirement	38,210.85
40.5007 · FICA	16,624.89
40.5008 · Medical Insurance	26,639.69
40.5009 · Medical Insurance Alternative	4,020.95
40.5010 · Life/LTD	1,911.61
40.5011 · Workers Comp	8,424.87
40.5013 · Employee Asst. Program	306.25
40.5015 · Assoc. Dues/Memberships	228.50
40.5016 · Training/Education	430.18
40.5018 · Uniforms	535.13
40.5019 · Cellular	1,159.04
40.5020 · IT Support	2,137.50
40.5022 · Fuel	10,123.85
40.5023 · Vehicle Maintenance	4,269.23
40.5029 · Building Repair/Maintenance	1,125.68
40.5030 · Office Supplies	163.94
40.5031 · Telephone/Internet Services	533.77
40.5034 · Insurance	15,666.67
40.5035 · Service Agreement/Contracts	1,782.09
40.5037 · Janitorial Supplies	215.53
40.5038 · Equipment Repair/Maintenance	2,276.31
40.5040 · Major Equipment	17,728.00
40.5041 · Tools and Supplies	4,503.34
40.5042 · Road Signs	2,088.32
40.5050 · Payout - Public Works Director	24,989.51
40.5111 · Miscellaneous Expenses	5,480.85
Total 10.40 · Public Works	381,887.23
10.50 · Senior Services	
50.5001 · Senior Hospitality	1,466.91
Total 10.50 · Senior Services	1,466.91
10.60 · Community Events	
60.5001 · Homecoming Parade	817.20
60.5002 · Park Movies	1,042.92
60.5003 · Tree Lighting Ceremony	2,291.48
60.5004 · Santa On Trucks	335.92
60.5005 · Easter Egg Hunt	2,609.40
60.5006 · Holiday Yard Decorating	175.00
60.5024 · Printing	65.60
60.5026 · Equipment/Supplies	140.98
60.5027 · Signs	598.82
60.5028 · Special Events	9,259.37
60.5111 · Miscellaneous Expenses	782.87
Total 10.60 · Community Events	18,119.56
10.70 · Parks Department	
70.5005 · Fire Monitoring Services	1,171.28
70.5007 · Lighting Maintenance	27.17
70.5008 · Equipment/Supplies	87.23
70.5010 · Shelter Houses Maint.	186.26
70.5013 · Playground Equip Repair/Maint.	3,044.50
70.5015 · Park Place Maintenance	2,776.12
70.5017 · Signage & Trail Markers	396.75
70.5026 · Electric	6,728.10
70.5027 · Water	1,523.51
70.5028 · Sanitation	4,350.93
70.5031 · Cable/Phone/Internet Park Place	3,058.86
70.5034 · Insurance-Pride Park	5,332.83
70.5035 · Service Agreements/Contracts	11,990.00

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04/05/24

Accrual Basis

**General Fund
Profit & Loss
July 2023 through March 2024**

	<u>Jul '23 - Mar 24</u>
70.5037 · Janitorial Supplies	2,312.04
70.5038 · Landscaping	1,446.00
70.5039 · Janitorial Services	7,640.00
70.5040 · LWCF Grant for Pride Park Match	7,523.89
70.5111 · Miscellaneous Expenses	14,984.38
Total 10.70 · Parks Department	74,579.85
10.80 · Capital Improvements	
80.5007 · Engineering Consultants	13,325.01
80.5011 · TM Rd Sidewalk Phase 3	34,733.25
80.5012 · Pride Pkwy Lighting Loan Payabl	54,282.01
80.5015 · Firehouse Rehab/ Debt Service	166,078.55
80.5017 · Stormwater Cost Share	3,851.98
80.5018 · Paving in Pride Park	39,250.00
80.5020 · Fire Pumper Purchase	677,710.00
80.5021 · Public Works Vehicles	100,220.00
Total 10.80 · Capital Improvements	1,089,450.80
Total Expense	4,669,733.86
Net Ordinary Income	2,208,386.25
Net Income	2,208,386.25

**General Fund
Balance Sheet
As of March 31, 2024**

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
10.1004 · KLC Investment Account	45,810.06
10.1005 · Police Dept Evidence Funds	2,714.00
10.1006 · General Fund Heritage Bank Chec	6,637,598.81
10.1007 · Heritage Restricted Capital	103,049.40
10.1009 · Ameriprise Financial - CDs	2,461,404.45
Total Checking/Savings	<u>9,250,576.72</u>
Other Current Assets	
10.1012 · Inventory - Fuel	1,793.97
10.1013 · Special Events Start up Cash	500.00
10.1030 · Tax & Waste Receivable	73,977.44
10.1031 · Waste Collection Receivable	17,008.29
10.1035 · Other Receivables	173,456.00
10.1042 · Prepaid Expenses	22,446.07
10.1501 · Current Portion Holland Rec	26,313.00
10.1505 · Opioid Settlement Receivable	6,095.00
Total Other Current Assets	<u>321,589.77</u>
Total Current Assets	<u>9,572,166.49</u>
Other Assets	
10.1506 · Opioid Settlement - LT	177,194.00
Total Other Assets	<u>177,194.00</u>
TOTAL ASSETS	<u><u>9,749,360.49</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
10.2000 · Accounts Payable	14,976.04
Total Accounts Payable	<u>14,976.04</u>
Credit Cards	
10.2030 · Heritage Bank CC	1,411.62
Total Credit Cards	<u>1,411.62</u>
Other Current Liabilities	
10.2060 · Sales Tax Payable	948.72
10.2062 · Employee Paid Dental Insurance	1,118.14
10.2063 · Employee Paid Vision Insurance	133.93
10.2065 · CERS Withheld	10,920.72
10.2066 · Park Place Security Deposits	12,000.00
10.2067 · Shelter Security Deposits	1,588.80
10.2068 · Evidence Fund Escrow	2,714.00
Total Other Current Liabilities	<u>29,424.31</u>
Total Current Liabilities	<u>45,811.97</u>
Long Term Liabilities	
10.2071 · Deferred Revenue	443,248.60
10.2701 · Unearned Revenue	26,313.12
Total Long Term Liabilities	<u>469,561.72</u>
Total Liabilities	<u>515,373.69</u>

**General Fund
Balance Sheet
As of March 31, 2024**

	<u>Mar 31, 24</u>
Equity	
10.3099 · Fund Balance	7,025,600.55
Net Income	<u>2,208,386.25</u>
Total Equity	<u>9,233,986.80</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,749,360.49</u></u>

CITY OF TAYLOR MILL (MRA)
Profit & Loss Budget vs. Actual
 July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
20.4001 · State Assistance/MRA	125,077.00	143,275.00	-18,198.00	87.3%
20.4002 · Interest checking	8,835.24	200.00	8,635.24	4,417.6%
20.4003 · Interfund Transfer	0.00	0.00	0.00	0.0%
Total Income	133,912.24	143,475.00	-9,562.76	93.3%
Gross Profit	133,912.24	143,475.00	-9,562.76	93.3%
Expense				
20.5001 · Road Repair/Maintenance	0.00	0.00	0.00	0.0%
20.5002 · Emergency Road Repairs	0.00	50,000.00	-50,000.00	0.0%
20.5003 · In-House Road Projects	32,582.65	50,000.00	-17,417.35	65.2%
20.5004 · Annual Street Program	132,495.11	375,000.00	-242,504.89	35.3%
20.5005 · Salt	9,281.61	25,000.00	-15,718.39	37.1%
20.5049 · Bank Fees	128.89	250.00	-123.11	50.8%
Total Expense	174,486.26	500,250.00	-325,763.74	34.9%
Net Ordinary Income	-40,574.02	-356,775.00	316,200.98	11.4%
Other Income/Expense				
Other Income				
999999 · Other Financing Sources (Uses)				
9999-01 · Transfers in (GF)	0.00	125,000.00	-125,000.00	0.0%
Total 999999 · Other Financing Sources (Uses)	0.00	125,000.00	-125,000.00	0.0%
Total Other Income	0.00	125,000.00	-125,000.00	0.0%
Net Other Income	0.00	125,000.00	-125,000.00	0.0%
Net Income	-40,574.02	-231,775.00	191,200.98	17.5%

CITY OF TAYLOR MILL (MRA)
Profit & Loss
July 2023 through March 2024

	<u>Jul '23 - Mar 24</u>
Ordinary Income/Expense	
Income	
20.4001 - State Assistance/MRA	125,077.00
20.4002 - Interest checking	8,835.24
Total Income	<u>133,912.24</u>
Gross Profit	133,912.24
Expense	
20.5003 - In-House Road Projects	32,582.65
20.5004 - Annual Street Program	132,495.11
20.5005 - Salt	9,281.61
20.5049 - Bank Fees	126.89
Total Expense	<u>174,486.26</u>
Net Ordinary Income	<u>-40,574.02</u>
Net Income	<u><u>-40,574.02</u></u>

CITY OF TAYLOR MILL (MRA)
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
20.1006 · MRA Heritage Checking	366,504.40
Total Checking/Savings	<u>366,504.40</u>
Total Current Assets	<u>366,504.40</u>
TOTAL ASSETS	<u><u>366,504.40</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-636.15
Total Accounts Payable	<u>-636.15</u>
Total Current Liabilities	<u>-636.15</u>
Total Liabilities	-636.15
Equity	
20.3200 · Fund Balance	407,714.57
Net Income	<u>-40,574.02</u>
Total Equity	<u>367,140.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>366,504.40</u></u>



TAYLOR MILL FINANCIAL SUMMARY JULY 2023 - MARCH 2024

Revenues	Budgeted Income	YTD Income
General Fund	5,717,676.00	6,878,120.11
Municipal Road Aid Fund	502,698.00	133,912.24
Totals	6,220,374.00	7,012,032.35
Expenditures	Budgeted Expenditures	YTD Expenditures
General Fund		
Administration	1,085,243.00	774,646.57
Police	1,768,847.00	1,026,928.80
Fire	1,923,782.00	1,302,654.14
Public Works	580,696.00	381,887.23
Senior Services	2,200.00	1,466.91
Community Events	21,575.00	18,119.56
Parks Department	105,825.00	74,579.85
Capital Improvements	2,898,277.00	1,089,450.80
Municipal Road Aid Fund	500,250.00	174,486.26
Totals	8,886,695.00	4,844,220.12
Property Tax Summary	Current MTD	Fiscal YTD
October, 2023	409,033.50	409,033.50
November, 2023	282,873.96	691,907.46
December, 2023	1,507,893.13	2,199,800.59
January, 2024	52,807.29	2,252,607.88
February, 2024	23,017.26	2,275,625.14
March, 2024	3,441.03	2,279,066.17
April, 2024	-	2,279,066.17
May, 2024	-	2,279,066.17
June, 2024	-	2,279,066.17