



COMMISSION MEETING AGENDA

March 13, 2024

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

CALL TO ORDER:

INVOCATION/PLEDGE OF ALLEGIANCE: Commissioner Kreimborg

MINUTES: Approval of Minutes from February 13, 2023, Special Commission Meeting

GUESTS: Speakers Brad Seiter and Ken Muth Topic: Duke Gas Line Project in Taylor Mill

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

LEGISLATION:

Ordinance 394 (1st Reading) – Approving Financing and General Obligation Lease Agreement for Bonding of Firehouse Project

Ordinance 395 (1st Reading) – General Lease Loan for Firehouse

Municipal Order 160 - Revising Personnel Policy amending police cadet training reimbursement period to five years.

Resolution 380 –Interlocal Agreement between City and the Housing Authority of Covington related to the Housing Voucher Program

Resolution 381 – Extension of bid fees from Republic Services for Trash and Recycling Services

UNFINISHED BUSINESS:

- Update for New RFP for Fire Station Construction

NEW BUSINESS:

DEPARTMENT REPORTS:

City Administrator
City Treasurer
Engineering
Fire

Legal Counsel
Parks and Recreation
Police
Public Works

ANNOUNCEMENTS:

The next Caucus Meeting is on 03/27/2024 at 10 AM

The next Commission Meeting is on 04/10/2024 at 7 PM

MINUTES

**City of Taylor Mill
SPECIAL COMMISSION MEETING
Wednesday, February 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 Sebastian Torres were in attendance.

INVOCATION/PLEDGE OF ALLEGIANCE:

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

APPROVAL OF MINUTES:

January 10, 2024, Commission Meeting

Mayor Bell called for a motion to approve the January 10, 2024, Commission Meeting Minutes. Commissioner Murray so moved, with a second from Commissioner Braden. The Commission approved by unanimous voice call vote.

MOTION PASSED

GUESTS:

Mayor Bell invited the public to come and speak. There were none.

LEGISLATION:

Municipal Order 155

A MUNICIPAL ORDER OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY APPOINTING ED KUEHNE AS REPRESENTATIVE AND CAROLINE BRADEN AS ALTERNATE TO THE PLANNING AND DEVELOPMENT SERVICES COUNCIL TO REPRESENT THE CITY OF TAYLOR MILL

City Attorney Sebastian Torres provided the reading of Municipal Order 155 for the promotion of the Reappointment of Commissioner Kuehne as a representative and Commissioner Braden as the alternate for the Planning and Development Services Council. Mayor Bell called for

a motion to approve the reappointment. Commissioner Murray made a motion with a second from Commissioner Kreimborg. The City Clerk called the roll.

Commissioner Murray	Yes
Commissioner Kreimborg	Yes
Mayor Bell	Yes
Commissioner Braden	Abstained
Commissioner Kuehne	Abstained

MOTION CARRIED - APPROVED

Municipal Order 156

A MUNICIPAL ORDER OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY RE-APPOINTING DANIEL L. BELL TO THE OKI REGIONAL COUNCIL OF GOVERNMENTS BOARD TO REPRESENT THE CITY OF TAYLOR MILL

City Attorney Sebastian Torres provided the reading of Municipal Order 156 for the reappointment of Mayor Bell to the OKI Regional Council of Governments Board. Mayor Bell called for a motion to approve the reappointment. Commissioner Kuehne made a motion with a second from Commissioner Braden. The City Clerk called the roll.

Commissioner Kuehne	Yes
Commissioner Braden	Yes
Mayor Bell	Abstained
Commissioner Murray	Yes
Commissioner Kreimborg	Yes

MOTION CARRIED - APPROVED

Municipal Order 157

A MUNICIPAL ORDER OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY APPOINTING STEVEN D. PANKO AS PATROL OFFICER IN THE POLICE DEPARTMENT FOR THE CITY OF TAYLOR MILL

City Attorney Sebastian Torres provided the reading of Municipal Order 157 for the hiring of Officer Stephen Panko to the full-time Patrol Officer position. Mayor Bell called for a motion to the hiring of Officer Stephen Panko. Commissioner Kreimborg made a motion with a second from Commissioner Kuehne. The Commission approved by unanimous vote.

MOTION PASSED

Municipal Order 158

A MUNICIPAL ORDER OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY APPOINTED LUKE HOFFMAN AS A FULL-TIME LABORER IN THE PUBLIC WORKS DEPARTMENT FOR THE CITY OF TAYLOR MILL

City Attorney Sebastian Torres provided the reading of Municipal Order 158 for the hiring of Luke Hoffman to the full-time position as a laborer in the Public Works Department. Mayor Bell called for a motion to hiring of Luke Hoffman. Commissioner Braden made a motion with a second from Commissioner Kuehne. The Commission approved by unanimous vote.

MOTION PASSED

Municipal Order 159

A MUNICIPAL ORDER OF THE CITY OF TAYLOR MILL IN KENTON COUNTY, KENTUCKY APPOINTING NATHAN MEADE AS FULL-TIME FIREFIGHTER/EMT-PARAMEDIC IN THE FIRE DEPARTMENT FOR THE CITY OF TAYLOR MILL

City Attorney Sebastian Torres provided the reading of Municipal Order 159 for the hiring of Nathan Meade to the full-time position as a Firefighter/EMT-Paramedic. Mayor Bell called for a motion to the hiring of Nathan Meade. Commissioner Kreimborg made a motion with a second from Commissioner Murray. The Commission approved by unanimous vote.

MOTION PASSED

Firefighter Nathan Meade was recognized and had a pinning of his badge ceremony.

Resolution 379

A RESOLUTION OF THE CITY OF TAYLOR MILL, KENTUCKY, TO AUTHORIZE THE MAYOR TO PROVIDE A LETTER OFFERING FINANCIAL SUPPORT FROM THE CITY OF TAYLOR MILL AS PART OF THE KENTON COUNTY FISCAL COURT'S APPLICATION TO THE UNITED STATES DEPARTMENT OF TRANSPORTATION (USDOT) FOR MATCHING FEDERAL BUILD GRANT FUNDS FOR THE WIDENING AND REALIGNMENT OF KY536 FROM US25 TO KY17

City Attorney Sebastian Torres provided the reading of Resolution 379 to authorize Mayor Bell to provide a letter to the Kentucky Transportation Cabinet offering financial support for the widening of KY 536 from US25 to KY17. Mayor Bell called for a motion to approve a letter of support to be submitted to the Kentucky Transportation Cabinet. Commissioner Kreimborg made a motion with a second from Commissioner Murray. The Commission approved by unanimous vote.

MOTION PASSED

City Kuehne made a motion to table Resolution 380 that is Requesting Duke Energy to reroute their gas lines. Commissioner Kreimborg seconded. The Commission approved by unanimous vote.

MOTION PASSED

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 Kreimborg so moved, with a second from Commissioner Murray to adjourn the meeting. The motion passed with the unanimous approval of the Commission, the time being 7:25 p.m.

MOTION PASSED

The next Commission Meeting will be on 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: _____

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 [PROJECT DESCRIPTION]; 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

MUNICIPAL ORDER NO. 160 (03-13-24)

A MUNICIPAL ORDER OF THE CITY OF TAYLOR MLL IN KENTON COUNTY KENTUCKY AMENDING THE EMPLOYEE POLICY HANDBOOK FOR THE CITY OF TAYLOR MILL

Section 1.0 Changes to Employee Policy Handbook

That the Taylor Mill City Council amends the Employee Policy Handbook which is incorporated by reference herein by adding the requirement that all new police officer recruits to enter into the attached written contract (Attached and incorporated herein), which requires the office to notify the Taylor Mill Police Department, as to allow the City to seek reimbursement from that agency pursuant to KRS 70.290 for actual costs associated and incurred for their training, equipment, clothing, and other allowances in training the Officer to serve as a police officer.

Section 2 – Severability

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

Section 3 - Repeal of Conflicting Provisions

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

Section 4 - Effective Date

This Municipal Order shall take effect and be in full force when passed and recorded according to law.

On motion of Commissioner _____, seconded by Commissioner _____, that the foregoing Municipal Order 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 _____ day of June 2024.

Daniel L. Bell, Mayor

Date: _____

ATTEST:

Kristy Webb, City Clerk

**RESOLUTION
OF THE
CITY OF TAYLOR MILL**

MARCH 13, 2024

**A RESOLUTION OF THE CITY OF TAYLOR MILL, 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**

WHEREAS, the City of Covington, Kentucky (“**Covington**”) administered the United States Department of Housing and Urban Development (“**HUD**”) Housing Choice Voucher Program (“**HCV Program**”)(previously known as a Section 8 Housing Program) in the City; and effective July 1, 2024 Covington has assigned all of its HCV Program certificates and operations to HAC for the purpose of consolidating the operations in a one stop location and will no longer provide HCV Program administrative services; and

WHEREAS, in lieu of the City of Covington terminating the existing operations of the HCV Program with the City, the City and HAC wish to acknowledge the termination of the City of Covington’s obligations to operate the HCV Program and to enter into this Agreement for the purpose of permitting HAC to operate the HCV Program in the City; and

WHEREAS, the City wishes to continue to offer HCV Program housing in the City and HAC wishes to administer the HCV Program within the City; and

WHEREAS, the City and HAC wish to enter this Agreement to grant HAC the authority to operate the HCV Program within the jurisdictional limits of City; and

WHEREAS, the City has the authority pursuant to KRS 80.270 and 80.290 to enter into an interlocal agreement with HAC; and

WHEREAS, HAC has the authority to enter into arrangements to partner with the City in the provision of affordable housing pursuant to KRS 80.180; and

NOW, THEREFORE, be it resolved this the 13th day of March 2024, by the City of Taylor Mill, Kentucky, Kenton County, Kentucky.

That the Mayor is authorized to sign the above mentioned interlocal agreement as well as any other necessary documents relating to the Housing Choice Voucher Program.

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: _____

INTRODUCED, PUBLICLY READ, AND FINALLY APPROVED ONE READING, this
13th day of March, 2024.

Daniel L. Bell, Mayor

Date: _____

ATTEST:

Kristy Webb, City Clerk

**RESOLUTION
OF THE
CITY OF TAYLOR MILL**

April 10, 2024

**A RESOLUTION OF THE CITY OF TAYLOR MILL, KENTUCKY,
AUTHORIZING AND APPROVING THE MAYOR TO EXECUTE AN
EXTENSION OF THE PREVIOUSLY BID FEES FOR TRASH AND
RECYCLING SERVICES FOR RESIDENTIAL UNITS IN THE CITY.**

WHEREAS, the City of Taylor Mill, Kentucky, Kenton County, Kentucky, previously issued a Request for Proposals for trash/recycling collection for residential units within the City.

WHEREAS, the City of Taylor Mill, Kentucky, Kenton County Kentucky, included in the bid that each vendor was to provide pricing for term extensions and each vendor did provide future pricing.

WHEREAS, The City's Administrative Staff has been advised that Republic Services of Ohio Hauling, LLC ("Republic") is desirous of extending the term of its contract for trash/recycling collection, for the price set forth in its prior bid, as well as agreeing to some additional items not set forth in the bid.

NOW, THEREFORE, be it resolved this the 13th day of March 2024, by the City of Taylor Mill, Kentucky, Kenton County, Kentucky.

That the Mayor is authorized to execute the Solid Waste Renewal Agreement with Republic for the previously bid amount of \$21.25 per month for a term beginning July 1, 2024 and concluding June 30, 2025. There is also an extra cart rental of \$3.00 per month.

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 13th day of March 2024.

Daniel L. Bell, Mayor

Date: _____

ATTEST:

Kristy Webb, City Clerk



February 20th, 2024

Brian Haney
City of Taylor Mill KY
5225 Taylor Mill Rd
Taylor Mill, Kentucky 41015

Dear Brian Haney,

We would like to present to you and the City of Taylor Mill KY for the notice to continue our services to Taylor Mill and its residents through 2025. Per the existing garbage collection contract which currently expires June 30th, 2024, allows both parties to mutually extend the contract for another year through June 30th, 2025. I am also including the pricing for a three-year contract.

Republic Services would like to extend our contract to include the following residential unit rate adjustment from the current rate of \$15.30/unit to \$21.25/unit effective July 1st, 2024. The rate increase is due to, the increase in the participation in the recycling program, transportation cost, maintenance, equipment cost, and disposal cost.

Period	Monthly Rate 1-year Extension		
	Trash service	Recycling Service	Extra Cart Rental
July 1, 2024, to June 30, 2025	\$21.25	\$0.00	\$3.00

Period	Monthly Rate 3-year Extension		
	Trash service	Recycling Service	Extra Cart Rental
July 1, 2024, to June 30, 2025	\$21.25	\$0.00	\$3.00
July 1, 2025, to June 30, 2026	\$22.31	\$0.00	\$3.00
July 1, 2026 to June 30, 2027	\$23.42	\$0.00	\$3.00



Republic Services will continue to provide up to three (3) times per year at no cost to the City one twenty (20) yard dumpster for three (3) consecutive days for the collection of waste from unique events, street sweeping activities or other City sponsored events.

Again, we appreciate the opportunity to earn your business as the City's solid waste collection provider.

Thank you for your consideration.

Sincerely

A handwritten signature in purple ink that reads "Tonia Hance".

Tonia Hance
Manager, Municipal Services
Republic Services

Accepted _____ Date: _____
City of Taylor Mill KY, Brian Haney

TREASURER REPORT

11:08 AM

03/13/24

Accrual Basis

General Fund Budget vs. Actual July 2023 through February 2024

	Jul '23 - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
10.4001 · Real Estate Taxes	2,265,188.99	2,250,000.00	15,188.99	100.7%
10.4002 · Real Estate Taxes Prior	17,732.83	5,000.00	12,732.83	354.7%
10.4003 · Penalty & Interest RE	16,133.13	10,000.00	6,133.13	161.3%
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	54,225.01	215,500.00	-161,274.99	25.2%
10.4007 · Insurance Fees	445,973.13	740,000.00	-294,026.87	60.3%
10.4008 · Occupational Taxes	781,261.94	1,100,000.00	-318,738.06	71.0%
10.4009 · Utility Taxes	146,927.78	225,000.00	-78,072.22	65.3%
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	4,554.11	7,000.00	-2,445.89	65.1%
10.4016 · KLEPF/KFFPF Receipts	59,562.58	86,000.00	-26,437.42	69.3%
10.4017 · Waste Collection	411,604.73	400,615.00	10,989.73	102.7%
10.4018 · Interest Earned	160,271.39	60,000.00	100,271.39	267.1%
10.4019 · Ambulance Reimbursements	109,187.04	160,000.00	-50,812.96	68.2%
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	2,398.00	0.00	2,398.00	100.0%
10.4027 · Off Duty Details -PD	1,485.00	0.00	1,485.00	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	3,901.48	5,000.00	-1,098.52	78.0%
10.4037 · Park Place Rentals	32,575.00	32,000.00	575.00	101.8%
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	56,214.84	0.00	56,214.84	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	1,578,650.03	0.00	1,578,650.03	100.0%
10.4047 · SNK Federal Funds	0.00	92,208.00	-92,208.00	0.0%
10.4048 · Highway Safety Grant - PD	2,494.09	0.00	2,494.09	100.0%
10.4049 · FEMA Grant - FD	9,700.52	0.00	9,700.52	100.0%

11:08 AM

03/13/24

Accrual Basis

General Fund
Budget vs. Actual
 July 2023 through February 2024

	Jul '23 - Feb 24	Budget	\$ Over Budget	% of Budget
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	46,393.29	25,000.00	21,393.29	185.6%
Total Income	6,345,560.07	5,717,676.00	627,884.07	111.0%
Gross Profit	6,345,560.07	5,717,676.00	627,884.07	111.0%
Expense				
10.10 · Admin Department				
10.5001 · Salary/Electeds	9,754.40	14,632.00	-4,877.60	66.7%
10.5002 · Salary CAO	70,464.24	113,170.00	-42,705.76	62.3%
10.5003 · Salary City Clerk	39,522.20	64,282.00	-24,759.80	61.5%
10.5004 · Salary Treasurer	45,504.92	73,701.00	-28,196.08	61.7%
10.5005 · Overtime	3,576.33	6,000.00	-2,423.67	59.6%
10.5006 · Retirement	35,175.12	60,433.00	-25,257.88	58.2%
10.5007 · FICA	13,029.76	21,459.00	-8,429.24	60.7%
10.5008 · Medical Insurance	22,861.98	34,295.00	-11,433.02	66.7%
10.5009 · Medical Ins. Alternative	0.00	0.00	0.00	0.0%
10.5010 · Life/LTD	1,684.00	3,631.00	-1,947.00	46.4%
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	4,405.79	7,250.00	-2,844.21	60.8%
10.5016 · Training/Education	5,132.30	5,000.00	132.30	102.6%
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	3,901.95	3,200.00	701.95	121.9%
10.5020 · IT Support	1,900.00	3,000.00	-1,100.00	63.3%
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	2,539.72	3,500.00	-960.28	72.6%
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	3,039.01	5,000.00	-1,960.99	60.8%
10.5030 · Office Supplies	3,177.37	5,500.00	-2,322.63	57.8%
10.5031 · Telephone/Internet Services	1,063.13	2,200.00	-1,136.87	48.3%
10.5033 · Office Equipment	504.32	750.00	-245.68	67.2%
10.5034 · Insurance	6,182.05	8,500.00	-2,317.95	72.7%
10.5035 · Service Agreements/Contracts	18,651.24	24,000.00	-5,348.76	77.7%
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	2,275.00	0.00	2,275.00	100.0%
10.5042 · Equipment Repair/Maintenance	442.31	0.00	442.31	100.0%

General Fund
Budget vs. Actual
July 2023 through February 2024

	Jul '23 - Feb 24	Budget	\$ Over Budget	% of Budget
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	22,082.93	36,000.00	-13,917.07	61.3%
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	1,430.94	2,500.00	-1,069.06	57.2%
10.5050 · Kenton County Dog Warden	7,019.40	11,000.00	-3,980.60	63.8%
10.5051 · Payroll Service Fees	4,830.76	7,750.00	-2,919.24	62.3%
10.5052 · Planning and Zoning Fees	13,015.43	20,000.00	-6,984.57	65.1%
10.5053 · Prof. Accounting Services	8,060.00	9,600.00	-1,540.00	84.0%
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	34,271.10	40,000.00	-5,728.90	85.7%
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	725,330.64	1,085,243.00	-359,912.36	66.8%
10.20. · Police Department				
20.5001 · Police Chief Salary	58,004.10	91,400.00	-33,395.90	63.5%
20.5002 · Police Officer Salaries	358,457.33	637,373.00	-278,915.67	56.2%
20.5003 · SRO Salaries	0.00	0.00	0.00	0.0%
20.5004 · Admin Clerk Salary	32,159.04	51,304.00	-19,144.96	62.7%
20.5005 · Overtime	27,135.14	70,000.00	-42,864.86	38.8%
20.5006 · Retirement	127,664.49	323,701.00	-196,036.51	39.4%
20.5007 · FICA	38,565.49	70,879.00	-32,313.51	54.4%
20.5008 · Medical Insurance	85,644.60	153,420.00	-67,775.40	55.8%
20.5009 · Medical Insurance Alternative	6,680.52	14,570.00	-7,889.48	45.9%
20.5010 · Life/LTD	3,680.65	11,341.00	-7,660.35	32.5%
20.5011 · Workers Comp	18,744.36	30,000.00	-11,255.64	62.5%
20.5013 · Employee Asst Program	350.00	525.00	-175.00	66.7%
20.5014 · KLEPF	25,026.83	47,300.00	-22,273.17	52.9%
20.5015 · Assoc. Dues/Memberships	1,800.50	8,500.00	-6,699.50	21.2%
20.5016 · Training/Education	8,606.62	20,000.00	-11,393.38	43.0%
20.5017 · Publications	0.00	200.00	-200.00	0.0%
20.5018 · Uniforms	7,978.52	14,500.00	-6,521.48	55.0%
20.5019 · Cellular Expense	1,838.68	6,484.00	-4,645.32	28.4%
20.5020 · IT Support	1,900.00	3,500.00	-1,600.00	54.3%
20.5021 · Computer Equipment	318.46	2,500.00	-2,181.54	12.7%
20.5022 · Fuel	19,836.94	35,000.00	-15,163.06	56.7%
20.5023 · Vehicle Maintenance	9,172.07	12,000.00	-2,827.93	76.4%
20.5024 · Printing	0.00	750.00	-750.00	0.0%
20.5025 · Postage	0.00	250.00	-250.00	0.0%

General Fund
Budget vs. Actual
July 2023 through February 2024

	Jul '23 - Feb 24	Budget	\$ Over Budget	% of Budget
20.5029 · Building Repair and Maintenance	1,238.18	5,000.00	-3,761.82	24.8%
20.5030 · Office Supplies	1,319.92	2,500.00	-1,180.08	52.8%
20.5031 · Telephone/Internet Services	1,000.13	1,600.00	-599.87	62.5%
20.5033 · Office Equipment	329.93	5,000.00	-4,670.07	6.6%
20.5034 · Insurance	23,273.60	32,000.00	-8,726.40	72.7%
20.5035 · Service Agreements/Contracts	28,426.63	26,750.00	1,676.63	106.3%
20.5037 · Janitorial Supplies	89.21	250.00	-160.79	35.7%
20.5039 · Technical Supplies	1,397.76	8,500.00	-7,102.24	16.4%
20.5040 · Technical Equipment	4,102.70	12,750.00	-8,647.30	32.2%
20.5041 · Crime Prevention NEAT	0.00	1,000.00	-1,000.00	0.0%
20.5042 · Equipment Repair/Maintenance	442.31	500.00	-57.69	88.5%
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	0.00	51,000.00	-51,000.00	0.0%
20.5048 · Police Department Forfeitures	0.00	500.00	-500.00	0.0%
20.5049 · Education Reimbursement	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	900,408.07	1,768,847.00	-868,438.93	50.9%
10.30 · Fire Department				
30.5066 · Payout - Fire Chief	29,249.29	0.00	29,249.29	100.0%
30.5001 · Fire Chief Salary	67,728.83	115,496.00	-47,767.17	58.6%
30.5002 · Full Time Firemen Salaries	298,637.29	467,718.00	-169,080.71	63.8%
30.5003 · Part Time FF Salaries	177,158.58	306,662.00	-129,503.42	57.8%
30.5005 · Overtime	25,367.62	50,000.00	-24,632.38	50.7%
30.5006 · Retirement	242,540.43	427,189.00	-184,648.57	56.8%
30.5007 · FICA	47,924.54	84,132.00	-36,207.46	57.0%
30.5008 · Medical Insurance	52,887.40	83,060.00	-30,172.60	63.7%
30.5009 · Medical Insurance Alternative	10,931.76	21,855.00	-10,923.24	50.0%
30.5010 · Life/LTD	4,229.17	8,055.00	-3,825.83	52.5%
30.5011 · Workers Comp	23,222.23	27,000.00	-3,777.77	86.0%
30.5013 · Employee Asst. Program	350.00	525.00	-175.00	66.7%
30.5014 · KFFPF	20,488.73	38,700.00	-18,211.27	52.9%
30.5015 · Assoc. Dues/Memberships	654.75	1,500.00	-845.25	43.7%
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	9,215.07	14,000.00	-4,784.93	65.8%
30.5019 · Cellular	1,534.85	6,100.00	-4,565.15	25.2%
30.5020 · IT Support	1,900.00	3,000.00	-1,100.00	63.3%
30.5021 · Computer Expense	151.44	1,000.00	-848.56	15.1%
30.5022 · Fuel	8,319.49	20,000.00	-11,680.51	41.6%
30.5023 · Vehicle Maintenance	12,772.21	30,000.00	-17,227.79	42.6%
30.5024 · Printing	429.24	1,500.00	-1,070.76	28.6%
30.5025 · Postage	0.00	100.00	-100.00	0.0%

General Fund
Budget vs. Actual
July 2023 through February 2024

	Jul '23 - Feb 24	Budget	\$ Over Budget	% of Budget
30.5026 · Electric	17,889.39	28,000.00	-10,110.61	63.9%
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	2,245.36	3,000.00	-754.64	74.8%
30.5030 · Office Supplies	713.33	1,000.00	-286.67	71.3%
30.5031 · Telephone/Internet Services	1,415.63	1,925.00	-509.37	73.5%
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	14,139.56	21,000.00	-6,860.44	67.3%
30.5037 · Janitorial Supplies	1,778.46	2,500.00	-721.54	71.1%
30.5041 · Fleet Management	0.00	28,000.00	-28,000.00	0.0%
30.5042 · Equipment Repair/Maintenance	3,151.41	5,000.00	-1,848.59	63.0%
30.5043 · ALS Medications	2,972.28	5,000.00	-2,027.72	59.4%
30.5044 · EMS Licensures	1,909.20	2,000.00	-90.80	95.5%
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	3,258.57	3,000.00	258.57	108.6%
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	9,815.25	15,000.00	-5,184.75	65.4%
30.5065 · Educational Reimbursement	2,551.50	3,300.00	-748.50	77.3%
30.5111 · Miscellaneous	1,835.32	5,000.00	-3,164.68	36.7%
Total 10.30 · Fire Department	1,173,223.37	1,923,782.00	-750,558.63	61.0%
10.40 · Public Works				
40.5050 · Payout - Public Works Director	24,989.51	31,990.00	-7,000.49	78.1%
40.5001 · Public Works Director Salary	64,720.64	87,756.00	-23,035.36	73.8%
40.5002 · Public Work Salaries	100,578.00	143,126.00	-42,548.00	70.3%
40.5005 · Overtime	5,802.69	30,000.00	-24,197.31	19.3%
40.5006 · Retirement	33,820.97	66,278.00	-32,457.03	51.0%
40.5007 · FICA	15,148.63	22,655.00	-7,506.37	66.9%
40.5008 · Medical Insurance	23,186.08	35,770.00	-12,583.92	64.8%
40.5009 · Medical Insurance Alternative	3,810.95	7,635.00	-3,824.05	49.9%
40.5010 · Life/LTD	1,649.78	3,761.00	-2,111.22	43.9%
40.5011 · Workers Comp	7,443.74	12,000.00	-4,556.26	62.0%
40.5012 · Longevity	0.00	2,500.00	-2,500.00	0.0%

General Fund
Budget vs. Actual
July 2023 through February 2024

	Jul '23 - Feb 24	Budget	\$ Over Budget	% of Budget
40.5013 · Employee Asst. Program	306.25	525.00	-218.75	58.3%
40.5015 · Assoc. Dues/Memberships	148.50	100.00	48.50	148.5%
40.5016 · Training/Education	0.00	300.00	-300.00	0.0%
40.5018 · Uniforms	242.98	2,400.00	-2,157.02	10.1%
40.5019 · Cellular	937.64	2,250.00	-1,312.36	41.7%
40.5020 · IT Support	1,900.00	2,850.00	-950.00	66.7%
40.5021 · Computer Equipment	0.00	500.00	-500.00	0.0%
40.5022 · Fuel	9,411.40	30,000.00	-20,588.60	31.4%
40.5023 · Vehicle Maintenance	4,235.55	25,000.00	-20,764.45	16.9%
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	499.01	1,000.00	-500.99	49.9%
40.5034 · Insurance	14,067.24	15,000.00	-932.76	93.8%
40.5035 · Service Agreement/Contracts	1,432.49	2,000.00	-567.51	71.6%
40.5037 · Janitorial Supplies	215.53	3,000.00	-2,784.47	7.2%
40.5038 · Equipment Repair/Maintenance	2,012.66	16,500.00	-14,487.34	12.2%
40.5040 · Major Equipment	17,728.00	21,600.00	-3,872.00	82.1%
40.5041 · Tools and Supplies	4,174.41	5,000.00	-825.59	83.5%
40.5042 · Road Signs	2,005.62	2,000.00	5.62	100.3%
40.5047 · Fleet Management	0.00	0.00	0.00	0.0%
40.5049 · Educational Reimbursement	0.00	1,000.00	-1,000.00	0.0%
40.5111 · Miscellaneous Expenses	5,220.93	5,000.00	220.93	104.4%
Total 10.40 · Public Works	346,978.82	580,696.00	-233,717.18	59.8%
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	1,591.48	3,750.00	-2,158.52	42.4%
60.5004 · Santa On Trucks	335.92	250.00	85.92	134.4%
60.5005 · Easter Egg Hunt	2,392.96	3,000.00	-607.04	79.8%
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	157.41	1,200.00	-1,042.59	13.1%
60.5028 · Special Events	10,759.37	8,000.00	2,759.37	134.5%

General Fund
Budget vs. Actual
July 2023 through February 2024

	Jul '23 - Feb 24	Budget	\$ Over Budget	% of Budget
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	18,261.71	21,575.00	-3,313.29	84.6%
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	647.52	1,600.00	-952.48	40.5%
70.5006 · Flags	0.00	550.00	-550.00	0.0%
70.5007 · Lighting Maintenance	27.17	600.00	-572.83	4.5%
70.5008 · Equipment/Supplies	22.15	1,000.00	-977.85	2.2%
70.5010 · Shelter Houses Maint.	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	1,111.84	5,000.00	-3,888.16	22.2%
70.5017 · Signage & Trail Markers	370.40	500.00	-129.60	74.1%
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	9,201.24	9,000.00	201.24	102.2%
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	2,911.43	4,000.00	-1,088.57	72.8%
70.5034 · Insurance-Pride Park	4,787.43	4,000.00	787.43	119.7%
70.5035 · Service Agreements/Contracts	10,680.00	19,400.00	-8,720.00	55.1%
70.5037 · Janitorial Supplies	1,678.94	5,000.00	-3,321.06	33.6%
70.5038 · Landscaping	2,756.00	2,500.00	256.00	110.2%
70.5039 · Janitorial Services	7,160.00	10,000.00	-2,840.00	71.6%
70.5040 · LWCF Grant for Pride Park Match	7,144.63	24,625.00	-17,480.37	29.0%
70.5111 · Miscellaneous Expenses	14,984.38	4,000.00	10,984.38	374.6%
Total 10.70 · Parks Department	72,588.33	105,825.00	-33,236.67	68.6%
10.80 · Capital Improvements				
80.5021 · Public Works Vehicles	100,220.00	0.00	100,220.00	100.0%
80.5006 · GF Transfer to MRA	0.00	0.00	0.00	0.0%
80.5007 · Engineering Consultants	9,706.63	125,000.00	-115,293.37	7.8%
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	34,539.49	35,000.00	-460.51	98.7%
80.5012 · Pride Pkwy Lighting Loan Payabl	54,282.01	55,567.00	-1,284.99	97.7%
80.5013 · Capital Savings/Investment	0.00	0.00	0.00	0.0%
80.5014 · Gas Pump Replacement	0.00	0.00	0.00	0.0%
80.5015 · Firehouse Rehab/ Debt Service	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%

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Accrual Basis

General Fund
Budget vs. Actual
July 2023 through February 2024

	Jul '23 - Feb 24	Budget	\$ Over Budget	% of Budget
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%
Total 10.80 · Capital Improvements	1,085,638.66	2,898,277.00	-1,812,638.34	37.5%
Total Expense	4,323,896.51	8,386,445.00	-4,062,548.49	51.6%
Net Ordinary Income	2,021,663.56	-2,668,769.00	4,690,432.56	-75.8%
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	2,021,663.56	-2,668,769.00	4,690,432.56	-75.8%

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

	Jul '23 - Feb 24
Ordinary Income/Expense	
Income	
10.4001 · Real Estate Taxes	2,265,188.99
10.4002 · Real Estate Taxes Prior	17,732.83
10.4003 · Penalty & Interest RE	16,133.13
10.4004 · Real Estate Legal Fees	2,029.62
10.4005 · ABC Licenses	9,310.00
10.4006 · Net Profits Tax	54,225.01
10.4007 · Insurance Fees	445,973.13
10.4008 · Occupational Taxes	781,261.94
10.4009 · Utility Taxes	146,927.78
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	4,554.11
10.4016 · KLEPF/KFFPF Receipts	59,562.58
10.4017 · Waste Collection	411,604.73
10.4018 · Interest Earned	160,271.39
10.4019 · Ambulance Reimbursements	109,187.04
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	2,398.00
10.4027 · Off Duty Details -PD	1,485.00
10.4030 · Senior Membership Dues	440.00
10.4034 · Yard Sale Permits	106.00
10.4036 · Shelter House Rentals	3,901.48
10.4037 · Park Place Rentals	32,575.00
10.4041 · Holland Drive Assessment	26,313.17
10.4043 · Unrealized Gain	56,214.84
10.4046 · ARPA Funding	1,578,650.03
10.4048 · Highway Safety Grant - PD	2,494.09
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	46,393.29
Total Income	6,345,560.07
Gross Profit	6,345,560.07
Expense	
10.10 · Admin Department	
10.5001 · Salary/Electeds	9,754.40
10.5002 · Salary CAO	70,464.24
10.5003 · Salary City Clerk	39,522.20
10.5004 · Salary Treasurer	45,504.92
10.5005 · Overtime	3,576.33
10.5006 · Retirement	35,175.12
10.5007 · FICA	13,029.76
10.5008 · Medical Insurance	22,861.98
10.5010 · Life/LTD	1,684.00
10.5011 · Workers Comp	9,543.97
10.5013 · Employee Asst Program	350.00
10.5015 · Association Dues/Memberships	4,405.79
10.5016 · Training/Education	5,132.30
10.5017 · Publications	422.79
10.5019 · Cellular	3,901.95
10.5020 · IT Support	1,900.00
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	2,539.72
10.5027 · Water-City Bldg	233.86

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

	Jul '23 - Feb 24
10.5028 - Sanitation	1,406.97
10.5029 - City Bldg Repair/Maintenance	3,039.01
10.5030 - Office Supplies	3,177.37
10.5031 - Telephone/Internet Services	1,063.13
10.5033 - Office Equipment	504.32
10.5034 - Insurance	6,182.05
10.5035 - Service Agreements/Contracts	18,651.24
10.5037 - Janitorial Services	1,619.21
10.5038 - Landscaping	740.50
10.5041 - CAO Auto Allowance	2,275.00
10.5042 - Equipment Repair/Maintenance	442.31
10.5044 - Audit Services	17,600.00
10.5045 - City Attorney Services	22,082.93
10.5046 - Codification	1,314.65
10.5047 - Data Processing	25,769.88
10.5048 - Employee Enrichment	2,648.55
10.5049 - Banking Fees	1,430.94
10.5050 - Kenton County Dog Warden	7,019.40
10.5051 - Payroll Service Fees	4,830.76
10.5052 - Planning and Zoning Fees	13,015.43
10.5053 - Prof. Accounting Services	8,060.00
10.5054 - Real Estate Tax Refund CY	731.65
10.5055 - Real Estate Tax Refund PY	2,108.58
10.5056 - Street Lights	34,271.10
10.5057 - Waste Collection	267,260.80
10.5111 - Miscellaneous Expenses	5,362.32
Total 10.10 - Admin Department	725,330.64
10.20. - Police Department	
20.5001 - Police Chief Salary	58,004.10
20.5002 - Police Officer Salaries	358,457.33
20.5003 - SRO Salaries	0.00
20.5004 - Admin Clerk Salary	32,159.04
20.5005 - Overtime	27,135.14
20.5006 - Retirement	127,664.49
20.6007 - FICA	38,565.49
20.5008 - Medical Insurance	85,644.60
20.5009 - Medical Insurance Alternative	6,680.52
20.5010 - Life/LTD	3,680.65
20.5011 - Workers Comp	18,744.36
20.5013 - Employee Asst Program	350.00
20.5014 - KLEPF	25,026.83
20.5015 - Assoc. Dues/Memberships	1,800.50
20.5016 - Training/Education	8,606.62
20.5018 - Uniforms	7,978.52
20.5019 - Cellular Expense	1,838.68
20.5020 - IT Support	1,900.00
20.5021 - Computer Equipment	318.46
20.5022 - Fuel	19,836.94
20.5023 - Vehicle Maintenance	9,172.07
20.5029 - Building Repair and Maintenance	1,238.18
20.5030 - Office Supplies	1,319.92
20.5031 - Telephone/Internet Services	1,000.13
20.5033 - Office Equipment	329.93
20.5034 - Insurance	23,273.60
20.5035 - Service Agreements/Contracts	28,426.63
20.5037 - Janitorial Supplies	89.21
20.5039 - Technical Supplies	1,397.76
20.5040 - Technical Equipment	4,102.70
20.5042 - Equipment Repair/Maintenance	442.31
20.5045 - Donations Expensed	1,088.30
20.5046 - Cruiser Washes	29.00

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

	Jul '23 - Feb 24
20.5049 - Education Reimbursement	690.00
20.5111 - Miscellaneous Expenses	3,416.06
Total 10.20. - Police Department	900,408.07
10.30 - Fire Department	
30.5066 - Payout - Fire Chief	29,249.29
30.5001 - Fire Chief Salary	67,728.83
30.5002 - Full Time Firemen Salaries	298,637.29
30.5003 - Part Time FF Salaries	177,158.58
30.5005 - Overtime	25,367.62
30.5006 - Retirement	242,540.43
30.5007 - FICA	47,924.54
30.5008 - Medical Insurance	52,887.40
30.5009 - Medical Insurance Alternative	10,931.76
30.5010 - Life/LTD	4,229.17
30.5011 - Workers Comp	23,222.23
30.5013 - Employee Asst. Program	350.00
30.5014 - KFFPF	20,488.73
30.5015 - Assoc. Dues/Memberships	654.75
30.5016 - Training/Education	3,555.72
30.5018 - Uniforms	9,215.07
30.5019 - Cellular	1,534.85
30.5020 - IT Support	1,900.00
30.5021 - Computer Expense	151.44
30.5022 - Fuel	8,319.49
30.5023 - Vehicle Maintenance	12,772.21
30.5024 - Printing	429.24
30.5026 - Electric	17,889.39
30.5027 - Water	790.47
30.5028 - Sanitation	1,154.99
30.5029 - Building Repair/Maintenance	2,245.36
30.5030 - Office Supplies	713.33
30.5031 - Telephone/Internet Services	1,415.63
30.5033 - Office Equipment	306.99
30.5034 - Insurance	37,998.98
30.5035 - Service Agreements/Contracts	14,139.56
30.5037 - Janitorial Supplies	1,778.46
30.5042 - Equipment Repair/Maintenance	3,151.41
30.5043 - ALS Medications	2,972.28
30.5044 - EMS Licensures	1,909.20
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	3,258.57
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	9,815.25
30.5065 - Educational Reimbursement	2,551.50
30.5111 - Miscellaneous	1,835.32
Total 10.30 - Fire Department	1,173,223.37

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

	Jul '23 - Feb 24
10.40 · Public Works	
40.5050 · Payout - Public Works Director	24,989.51
40.5001 · Public Works Director Salary	64,720.64
40.5002 · Public Work Salaries	100,578.00
40.5005 · Overtime	5,802.69
40.5006 · Retirement	33,820.97
40.5007 · FICA	15,148.63
40.5008 · Medical Insurance	23,186.08
40.5009 · Medical Insurance Alternative	3,810.95
40.5010 · Life/LTD	1,649.78
40.5011 · Workers Comp	7,443.74
40.5013 · Employee Asst. Program	306.25
40.5015 · Assoc. Dues/Memberships	148.50
40.5018 · Uniforms	242.98
40.5019 · Cellular	937.64
40.5020 · IT Support	1,900.00
40.5022 · Fuel	9,411.40
40.5023 · Vehicle Maintenance	4,235.55
40.5029 · Building Repair/Maintenance	1,125.68
40.5030 · Office Supplies	163.94
40.5031 · Telephone/Internet Services	499.01
40.5034 · Insurance	14,067.24
40.5035 · Service Agreement/Contracts	1,432.49
40.5037 · Janitorial Supplies	215.53
40.5038 · Equipment Repair/Maintenance	2,012.66
40.5040 · Major Equipment	17,728.00
40.5041 · Tools and Supplies	4,174.41
40.5042 · Road Signs	2,005.62
40.5111 · Miscellaneous Expenses	5,220.93
Total 10.40 · Public Works	346,978.82
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	1,591.48
60.5004 · Santa On Trucks	335.92
60.5005 · Easter Egg Hunt	2,392.96
60.5006 · Holiday Yard Decorating	175.00
60.5024 · Printing	65.60
60.5026 · Equipment/Supplies	140.98
60.5027 · Signs	157.41
60.5028 · Special Events	10,759.37
60.5111 · Miscellaneous Expenses	782.87
Total 10.60 · Community Events	18,261.71
10.70 · Parks Department	
70.5005 · Fire Monitoring Services	647.52
70.5007 · Lighting Maintenance	27.17
70.5008 · Equipment/Supplies	22.15
70.5010 · Shelter Houses Maint.	186.26
70.5013 · Playground Equip Repair/Maint.	3,044.50
70.5015 · Park Place Maintenance	1,111.84
70.5017 · Signage & Trail Markers	370.40
70.5026 · Electric	9,201.24
70.5027 · Water	1,523.51
70.5028 · Sanitation	4,350.93
70.5031 · Cable/Phone/Internet Park Place	2,911.43
70.5034 · Insurance-Pride Park	4,787.43
70.5035 · Service Agreements/Contracts	10,680.00
70.5037 · Janitorial Supplies	1,678.94

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

	Jul '23 - Feb 24
70.5038 · Landscaping	2,756.00
70.5039 · Janitorial Services	7,160.00
70.5040 · LWCF Grant for Pride Park Match	7,144.63
70.5111 · Miscellaneous Expenses	14,984.38
Total 10.70 · Parks Department	72,588.33
10.80 · Capital Improvements	
80.5021 · Public Works Vehicles	100,220.00
80.5007 · Engineering Consultants	9,706.63
80.5011 · TM Rd Sidewalk Phase 3	34,539.49
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
Total 10.80 · Capital Improvements	1,085,638.66
Total Expense	4,323,896.51
Net Ordinary Income	2,021,663.56
Net Income	2,021,663.56

**General Fund
Balance Sheet
As of February 29, 2024**

	Feb 29, 24
ASSETS	
Current Assets	
Checking/Savings	
10.1004 · KLC Investment Account	46,444.23
10.1005 · Police Dept Evidence Funds	2,714.00
10.1006 · General Fund Heritage Bank Chec	6,690,640.89
10.1007 · Heritage Restricted Capital	102,702.04
10.1009 · Ameriprise Financial - CDs	2,461,404.45
Total Checking/Savings	9,303,905.61
Other Current Assets	
10.1505 · Opioid Settlement Receivable	6,095.00
10.1012 · Inventory - Fuel	1,761.77
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	20,093.81
10.1501 · Current Portion Holland Rec	26,313.00
Total Other Current Assets	319,205.31
Total Current Assets	9,623,110.92
Other Assets	
10.1506 · Opioid Settlement - LT	177,194.00
Total Other Assets	177,194.00
TOTAL ASSETS	9,800,304.92
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
10.2000 · Accounts Payable	51,548.48
Total Accounts Payable	51,548.48
Credit Cards	
10.2030 · Heritage Bank CC	3,685.07
Total Credit Cards	3,685.07
Other Current Liabilities	
10.2060 · Sales Tax Payable	713.40
10.2063 · Employee Paid Vision Insurance	125.60
10.2062 · Employee Paid Dental Insurance	1,035.36
10.2065 · CERS Withheld	10,116.48
10.2066 · Park Place Security Deposits	11,400.00
10.2067 · Shelter Security Deposits	688.80
10.2068 · Evidence Fund Escrow	2,714.00
Total Other Current Liabilities	26,793.64
Total Current Liabilities	82,027.19
Long Term Liabilities	
10.2071 · Deferred Revenue	645,036.50
10.2701 · Unearned Revenue	26,313.12
Total Long Term Liabilities	671,349.62
Total Liabilities	753,376.81

General Fund
Balance Sheet
As of February 29, 2024

	Feb 29, 24
Equity	
10.3099 - Fund Balance	7,025,264.55
Net Income	2,021,663.56
Total Equity	9,046,928.11
TOTAL LIABILITIES & EQUITY	9,800,304.92

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Accrual Basis

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

	<u>Jul '23 - Feb 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
20.4001 · State Assistance/MRA	125,077.00	143,275.00	-18,198.00	87.3%
20.4002 · Interest checking	7,519.43	200.00	7,319.43	3,759.7%
20.4003 · Interfund Transfer	0.00	0.00	0.00	0.0%
Total Income	<u>132,596.43</u>	<u>143,475.00</u>	<u>-10,878.57</u>	<u>92.4%</u>
Gross Profit	132,596.43	143,475.00	-10,878.57	92.4%
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	32,082.80	50,000.00	-17,917.20	64.2%
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	111.24	250.00	-138.76	44.5%
Total Expense	<u>173,970.76</u>	<u>500,250.00</u>	<u>-326,279.24</u>	<u>34.8%</u>
Net Ordinary Income	<u>-41,374.33</u>	<u>-356,775.00</u>	<u>315,400.67</u>	<u>11.6%</u>
Net Income	<u><u>-41,374.33</u></u>	<u><u>-356,775.00</u></u>	<u><u>315,400.67</u></u>	<u><u>11.6%</u></u>

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

	<u>Jul '23 - Feb 24</u>
Ordinary Income/Expense	
Income	
20.4001 - State Assistance/MRA	125,077.00
20.4002 - Interest checking	7,519.43
Total Income	132,596.43
Gross Profit	132,596.43
Expense	
20.5003 - In-House Road Projects	32,082.80
20.5004 - Annual Street Program	132,495.11
20.5005 - Salt	9,281.61
20.5049 - Bank Fees	111.24
Total Expense	173,970.76
Net Ordinary Income	-41,374.33
Net Income	-41,374.33

CITY OF TAYLOR MILL (MRA)
Balance Sheet
As of February 29, 2024

	<u>Feb 29, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
20.1006 - MRA Heritage Checking	382,319.11
Total Checking/Savings	<u>382,319.11</u>
Total Current Assets	<u>382,319.11</u>
TOTAL ASSETS	<u><u>382,319.11</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 - Accounts Payable	15,978.87
Total Accounts Payable	<u>15,978.87</u>
Total Current Liabilities	<u>15,978.87</u>
Total Liabilities	15,978.87
Equity	
20.3200 - Fund Balance	407,714.57
Net Income	<u>-41,374.33</u>
Total Equity	<u>366,340.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>382,319.11</u></u>



TAYLOR MILL FINANCIAL SUMMARY

JULY 2023 - FEBRUARY 2024

Revenues	Budgeted Income	YTD Income
General Fund	5,717,676.00	6,345,560.07
Municipal Road Aid Fund	502,698.00	132,596.43
Totals	6,220,374.00	6,478,156.50
Expenditures	Budgeted Expenditures	YTD Expenditures
General Fund		
Administration	1,085,243.00	725,330.64
Police	1,768,847.00	900,408.07
Fire	1,923,782.00	1,173,223.37
Public Works	580,696.00	346,978.82
Senior Services	2,200.00	1,466.91
Community Events	21,575.00	18,261.71
Parks Department	105,825.00	72,588.33
Capital Improvements	2,898,277.00	1,085,638.66
Municipal Road Aid Fund	500,250.00	173,970.76
Totals	8,886,695.00	4,497,867.27
Property Tax Summary	Current MTD	Fiscal YTD
October, 2023	409,033.50	409,033.50
November, 2023	348,573.96	757,607.46
December, 2023	1,507,893.13	2,265,500.59
January, 2024	52,807.29	2,318,307.88
February, 2024	23,017.26	2,341,325.14
March, 2024	-	2,341,325.14
April, 2024	-	2,341,325.14
May, 2024	-	2,341,325.14
June, 2024	-	2,341,325.14