



COMMISSION MEETING AGENDA

June 12, 2024

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

CALL TO ORDER:

INVOCATION/PLEDGE OF ALLEGIANCE: Mayor Bell

MINUTES: Approval of Minutes from May 8, 2024 Commission Meeting
Approval of Minutes from May 22, 2024 Caucus 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 396 (2nd Reading) - FY 2024-2025 Budget Adoption

Ordinance 397 (1st Reading) – Nuisance and Penalties Amendment

Ordinance 398 (1st Reading) – Prohibiting the Operation of Any Medical Cannabis Facilities

Resolution 383 – Municipal Road Aid Cooperative Agreement 2025

Resolution 384—Agreement with KY Office of Homeland Security (KOHS) for PD Grant

Resolution 385 – Interlocal Cooperation Agreement with KLC and the Kentucky Bond Corporation

Resolution 386 – Sponsoring a proposed text amendment by PDS staff for the regulation of medical cannabis through zoning

Resolution 387 – The question of Cannabis Businesses to Operate within the City of Taylor Mill be submitted to Voters who are eligible to vote in the regular election

UNFINISHED BUSINESS:

NEW BUSINESS:

DEPARTMENT REPORTS:

City Administrator
City Treasurer
Engineering
Fire

Legal Counsel
Parks and Recreation
Police
Public Works

ANNOUNCEMENTS:

Groundbreaking for new fire station, Friday June 14 at 10am

The next Caucus Meeting will be on June 26, 2024 at 10am

The next Commission Meeting will be on July 10, 2024 at 7pm

MINUTES

**City of Taylor Mill
COMMISSION MEETING
Wednesday, May 8, 2024**

CALL TO ORDER & WELCOME:

Mayor Bell called the meeting to order at 6:59 p.m. and welcomed those in attendance. Mayor Daniel L. Bell, Commissioner Caroline Braden, Commissioner 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 Braden led the invocation followed by the Pledge of Allegiance.

APPROVAL OF MINUTES:

April 10, 2024, Commission Meeting

Mayor Bell called for a motion to approve the April 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

April 24, 2024, Caucus Meeting

Mayor Bell called for a motion to approve the April 24, 2024, Caucus 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 Senator Chris McDaniel of the Kentucky State Senate to come and make a presentation regarding the 2024 legislative session.

Mayor Bell invited the public to come and speak.

Stu Bowns of 5400 Shadow Hill Court addressed the Commission.

Rose Merritt of 866 Robertson Road addressed the Commission.

Jeff Groneck of 6146 Ridgeside Court addressed the Commission.

Meredith Simpson of 5217 Woodland Drive addressed the Commission.

Mayor Bell invited the Public Works Department employees Director Jerry Jump, Tony Hoffman, Brian Delaney, Luke Hoffman, Commissioner Kuehne, and Vice President Tyler Hill of the American Public Works Association Kentucky Chapter to come forward for the reading of the National Public Works Week Proclamation. Mayor Bell provided the reading of the May 8, 2024, Proclamation recognizing the Taylor Mill Public Works Department for their work.

LEGISLATION:

Ordinance 396 (First Reading)

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

City Attorney Jack Gatlin provided the first reading of Ordinance 396 to adopt the budget for FY 24-25.

Proclamation

Mayor Bell called for a motion to approve the National Public Works Week Proclamation that was read. Commissioner Murray made a motion with a second from Commissioner Kuehne. Commission approved by unanimous vote.

MOTION PASSED

UNFINISHED BUSINESS: None

NEW BUSINESS:

CAO Haney recommended that the Commission award the fire station project bid to Radius Construction. Radius Construction came in as the lowest bidder. Commissioner Murray made a motion to accept the low bid and enter into a contract with Radius Construction for the construction of the new Taylor Mill Fire Station. Commissioner Braden made a second. The City Clerk called the roll.

Commissioner Murray	Yes
Commissioner Braden	Yes
Commissioner Kreimborg	No
Mayor Bell	Yes
Commissioner Kuehne	No

MOTION PASSED

CAO Haney recommended that the Commission award the labor bid for the Taylor Creek concrete project to the only bidder Earthworks Concrete & Construction, LLC. Earthworks is to provide all labor for forming and to pour back street at \$4.50 square feet. Mayor Bell called for a motion to award the bid to Earthworks Concrete & Construction, LLC. Commissioner Murray made a motion with a second from Commissioner Braden. The Commission approved by unanimous voice call vote.

MOTION PASSED

CAO Haney recommended that the Commission award the concrete supplier bid for the Taylor Creek concrete project to the only bidder Ideal Supplies, Inc. The 4,000-pound comprehensive strength concrete is \$160.00 per cubic yard. Mayor Bell called for a motion to award the bid to Ideal Supplies, Inc. Commissioner Kreimborg made a motion with a second from Commissioner Kuehne. The Commission approved by unanimous voice call vote.

MOTION PASSED

CAO Haney recommended that the Commission approve the proposal for City Attorney Jack Gatlin of Gatlin Voelker to continue his legal services to the city for the next three years. His new annual compensation will be \$37,600.00 annually. Mayor Bell called for a motion to approve the contract with Gatlin Voelker for the legal services of Jack Gatlin. Commissioner Kreimborg made a motion with a second from Commissioner Kuehne. The Commission approved by unanimous voice call vote.

MOTION PASSED

CAO Haney recommended that the Commission approve the FY25 accounting services with Chamberlin Owen in the amount of \$12,000 annually. Mayor Bell called for a motion to approve the contract with Chamberlin Owen. Commissioner Murray made a motion with a second from Commissioner Braden. The Commission approved by unanimous voice call vote.

MOTION PASSED

CAO Haney recommended that the Commission approve the agreement with the City of Florence for the use of the Mobile Command Center. Mayor Bell called for a motion to approve the agreement with the City of Florence for the use of the Mobile Command Center. Commissioner Kreimborg made a motion with a second from Commissioner Kuehne. The Commission approved by unanimous voice call vote.

MOTION PASSED

CAO Haney recommended that the Commission approve the use of the back field of Pride Park by Center Point Church on October 26, 2024 for them to host a fall festival. Mayor Bell called for a motion to approve the use of Pride Park by Center Point Church. Commissioner Murray made a motion with a second from Commissioner Braden. The Commission approved by unanimous voice call vote.

MOTION PASSED

CAO Haney recommended that the Commission approve the \$331.67 reimbursement to Rodney Eldridge of Oakland Drive for an SD1 Cost Share Project. Mayor Bell called for a motion to approve the reimbursement of a total of \$331.67 to Rodney Eldridge. Commissioner Murray made a motion with a second from Commissioner Braden. The Commission approved by unanimous voice call vote.

MOTION PASSED

DEPARTMENT REPORTS

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

There being no further business, Mayor Bell called for a motion to adjourn. Commissioner Murray so moved, with a second from Commissioner Kuehne to adjourn the meeting. The motion passed with the unanimous approval of the Commission, the time being 8:05 p.m.

MOTION PASSED

The next Commission Meeting will be on Wednesday, June 12, 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, May 22, 2024**

CALL TO ORDER & WELCOME:

Mayor Bell called the meeting to order at 9:59 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.

Mayor Bell invited Sharmili Reddy with the Planning and Development Services of Kenton County to come and make a presentation to the Commission regarding Medical Cannabis.

Mayor Bell invited Pat Donovan with Heritage Bank to make a presentation on funding options with Heritage Bank for the construction of the new fire station.

Mayor Bell invited Steven Pickarski of KLC and Bryan Skinner with RSA Advisors to make a presentation on the bonding option through KLC for the funding of the new fire station.

DISCUSSIONS:

CAO Haney led the discussion on medical cannabis facilities in the City.

CAO Haney led the discussion on a nuisance ordinance to address issues like culverts that are blocked.

CAO Haney led the discussion as to what direction the Commission wants to go in terms of a lease loan from a bank versus a bond issuance.

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 Kuehne to adjourn the caucus meeting. Through a voice call vote, the motion passed with unanimous approval of the Commission, the time being 11:32 a.m.

MOTION PASSED

The next Commission Meeting will be Wednesday, June 12, 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. 396 (06-12-24)

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

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

Section 1.0 — Budget Adoption

Pursuant to the requirement of K.R.S. 91A.030 (10) the City of Taylor Mill shall during the fiscal year beginning on July 1, 2024, and ending on June 30, 2025, operate and be operated pursuant to the budget attached hereto and made a part hereof by reference, and no monies shall be expended by or on behalf of the City of Taylor Mill except in accordance therewith, and no single appropriation and expenditure in accordance therewith shall exceed the sum of \$2,500.00 without prior approval of the Taylor Mill Commission therefor.

Section 2.0 — Provisions Severable

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

Section 3.0 — Conflicting Ordinances Repealed

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

Section 4.0 — Effective Date

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

Section 5.0 — Publication

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

City of Taylor Mill
Kenton County, Kentucky

DANIEL L. BELL, Mayor

Date

ATTEST:

KRISTY WEBB, City Clerk

First Reading: 05/05/2024

Second Reading: 06/12/2024

Publication Date: _____

GENERAL FUND

FY25 BUDGET

Estimated Fund Balance	\$	7,000,000.00
Total General Fund Revenues	\$	9,147,115.00
Total Available for Appropriation	\$	<u>16,147,115.00</u>



Administration Department	\$1,257,505.00	Admin
Police Department	\$ 1,847,064.00	Police
Fire Department	\$ 1,947,669.00	Fire
Public Works	\$ 571,072.00	Public Works
Senior Services	\$ 2,200.00	Senior Services
Community Events	\$ 22,875.00	Comm Events
Parks Department	\$ 192,285.00	Parks
Capital Improvements	\$ 5,267,915.00	CIP
General Fund Expenses	\$ 11,108,585.00	
Transfer Out	\$ 200,000.00	To MRA Fund
Total General Fund Appropriations	\$ <u>11,308,585.00</u>	
Estimated Ending Fund Balance	\$	<u>4,838,530.00</u>

MUNICIPAL ROAD AID FUND

FY25 BUDGET

Estimated Beginning Fund Balance	\$	92,000.00
MRA Revenues	\$	140,200.00
Transfer In	\$	200,000.00
	\$	<u>432,200.00</u>
MRA Expenses	\$	<u>430,250.00</u>
Estimated Ending Fund Balance	\$	<u>1,950.00</u>

ORDINANCE NO. 397

AN ORDINANCE OF THE CITY OF TAYLOR MILL, IN KENTON COUNTY, KENTUCKY, AMENDING SECTION 93.03 and SECTION 93.99 OF THE CITY OF TAYLOR MILL CODE OF ORDINANCES RELATED TO NUISANCES AND RELATED PENALTIES

WHEREAS, the City of Taylor Mill has observed the need to update and clarify regulations pertaining to nuisances, including but not limited to, the maintenance and obstruction caused by trees, shrubbery, and other elements;

WHEREAS, the City recognizes that obstructive growth and debris can impede the functionality of streets, sidewalks, and drainage systems, necessitating clear and enforceable guidelines.

WHEREAS, the City also wants to modify the penalties for nuisances;

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

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

Section 1.0 - CERTAIN CONDITIONS DECLARED A NUISANCE.

It shall be unlawful for the owner, occupant, or person having control or management of any land within the city to permit a public nuisance to develop thereon. The following conditions are declared to be public nuisances:

- (A) Dangerous trees or stacks adjoining street. Any tree, stack, or other object standing in such a condition that it will, if the condition is allowed to continue, endanger the life, limb, or property of, or cause hurt, damage, or injury to persons or property upon the public streets or public ways adjacent thereto, by the falling thereof or of parts thereof.
- (B) Accumulation of rubbish. An accumulation on any premises of filth, refuse, trash, garbage, or other waste material which endangers the public health, welfare, or safety, or materially interferes with the peaceful enjoyment by owners or occupants of adjacent property because of the danger that it will catch or communicate fire, attract and propagate vermin, rodents, or insects, or blow rubbish into any street, sidewalk, or property of another.

- (C) Noxious odors or smoke. Emission into the surrounding atmosphere of odor, dust, smoke, or other matter which renders ordinary use or physical occupation of other property in the vicinity uncomfortable or impossible. It shall also be unlawful for any furnace, incinerator, or heating unit to emit smoke, soot, or ashes of a kind or degree which could damage property or constitute a health hazard to the people of the city.
- (D) Noise. It shall be unlawful for any person, firm, or corporation to operate or cause to be operated any whistle, rattle, bell, gong, clapper, hammer, drum, horn, player piano, radio, calliope, phonograph, or other sound-producing or sound-amplifying instrument, or by calling, shouting, or in any other way or manner create noise or sound in such a manner as to disturb the peace and quiet of a neighborhood or to interfere with the transaction of business or other ordinary pursuits. Nothing herein shall be construed to affect the usual and reasonable operation of railroads, electric railways, or motor buses; prohibit the reasonable use of automobiles and ordinary noises attendant thereto; athletic contests; or lawful public meetings, parades, or celebrations.
- (E) Storage of explosives. The storage of explosive material which creates a safety hazard to other property or persons in the vicinity.
- (F) Open wells. The maintenance of any open, uncovered, or insecurely covered cistern, cellar, well, pit, excavation, or vault situated upon private premises in any open or unfenced lot or place.
- (G) ~~{Trees and shrubbery obstructing streets, sidewalks, and drainage. The growing and maintenance of trees or shrubbery which in any way interferes with the use, construction, or maintenance of streets or sidewalks, causes injury to streets or sidewalks, or constitutes an obstruction to drainage.}~~ Obstructions to streets, sidewalks, and drainage. Property owners shall not obstruct streets, sidewalks or drainage in any way. All trees, shrubbery, or other naturally occurring or unintentionally placed elements that interfere with the use, construction, or maintenance of streets, sidewalks, drainage or neighboring property shall be removed.
- (H) Keeping of animals. The failure to keep an animal's pen, yard, lot, or other enclosure in a sanitary condition and free from preventable offensive odors.
- (I) Junk; scrap metal; motor vehicles. The storage of motor vehicles in an inoperative condition, motor vehicles unfit for further use, automobile parts, or scrap metal within the city limits except on premises authorized by the city for such purposes.

SECTION 3.0 – PENALTY PROVISIONS

§ 93.99 PENALTY.

~~[(A) Whoever violates any provision of this chapter shall be guilty of a misdemeanor and fined not less than \$10 nor more than \$500 for each offense. Each day's continued violation shall constitute a separate offense.~~

~~—(B) Each violation and every other failure to comply with the provisions of § 93.09 shall be a misdemeanor; and each day of the continuation thereof shall be a separate and distinct offense for which:~~

~~(1) Everybody convicted thereof in a court of competent jurisdiction shall be sentenced to pay a criminal fine not to exceed the maximum amount of \$500 as set forth in KRS 534.050 (2)(a) or a term of imprisonment not to exceed the maximum period of 12 months as set forth in KRS 532.090 (1), or both; and~~

~~(2) The offender shall be subject to a civil penalty of \$100 plus the costs of collection, including, without limitation, court costs and reasonable attorney fees for each offense, which shall be recovered by the City of Erlanger in a civil action in the nature of debt if not paid by the offender within 30 days after citation for the violation or other failure to comply with the provisions of § 93.09.]~~

(A) Civil offense. Each separate violation of this chapter constitutes a civil offense; and, pursuant to the requirements of KRS 65.8808, the penalties to be imposed upon persons determined to have violated this chapter are hereby established as follows:

(1) The specific civil fine that shall be imposed for each separate violation of this chapter in the event that a citation for that violation is not contested is hereby established at \$100 for a first violation, \$250 for a second occurrence of the same violation, and \$500 for the third and each subsequent occurrence of the same violation, plus the costs of collection, including, without limitation, court costs and attorney fees approved by the City Council and City Administrator on a case-by-case basis.

(3) The maximum civil fine that may be imposed for each separate violation of this chapter is hereby established at \$500 for a first violation, \$750 for a second occurrence of the same violation, and \$1,000 for the third and each subsequent occurrence of the same violation plus the costs of collection, including, without limitation, court costs and attorney fees.

(B) Criminal offense. Each violation of this chapter shall be a misdemeanor for which everybody convicted thereof in a court of competent jurisdiction shall be sentenced to pay a criminal fine not to exceed the maximum amount of \$500 as set forth in KRS 534.050(2)(a) or a term of imprisonment not to exceed the maximum period of 12 months as set forth in KRS 532.090(1), or both.

SECTION 4.0 - PROVISIONS SEVERABLE

Should any section or part of any section or any provision of this Ordinance be declared invalid by a Court of competent jurisdiction, or for any reason, such declaration shall not invalidate, or adversely affect, the remainder of this Ordinance.

SECTION 5.0 - CONFLICTING ORDINANCES REPEALED

Ordinances 177 and all other ordinances or parts or ordinances in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict.

SECTION 6.0 - EFFECTIVE DATE

That this Ordinance shall take effect and be in full force when passed, published, and recorded according to the law.

SECTION 7.0 - PUBLICATION

This ordinance shall be published pursuant to K.R.S. 424.145

APPROVED: _____
Daniel L. Bell, Mayor

Date

ATTEST:

Kristy Webb, City Clerk
First Reading: 06/12/2024
Second Reading: _____
Publication: _____

ORDINANCE 398

AN ORDINANCE OF THE CITY OF TAYLOR MILL, IN KENTON COUNTY, KENTUCKY, PROHIBITING THE OPERATION OF ANY MEDICAL CANNABIS FACILITIES IN THE CITY AS PERMITTED BY KRS 218B.130.

WHEREAS, the Commonwealth of Kentucky has adopted KRS 218B.010, et. seq., providing for the legalization of the use of medical cannabis and the operation of medical cannabis facilities in the Commonwealth pursuant to the terms and conditions of said state law, which statutes *inter alia* contain KRS 218B.130 which allows local governments like this City to prohibit all cannabis business operations within its territories through passage of an ordinance; and

WHEREAS, smoking cannabis, even for medical purposes, can have adverse health effects, particularly on the respiratory system; and the long-term effects of cannabis use, especially on developing brains, are not yet fully understood; and

WHEREAS, legalizing cannabis for medical use could lead to increased recreational use and abuse, especially among young people; and

WHEREAS, using medical cannabis could serve as a gateway to using harder drugs; individuals who start using cannabis for medical purposes might be more likely to experiment with other, more harmful substances; and

WHEREAS, the psychoactive effects of cannabis, particularly THC, impair cognitive function and could potentially pose risks, such as impaired driving or operating heavy machinery; and

WHEREAS, the operation of even-legal medical cannabis facilities create complex legal and regulatory challenges for law enforcement, healthcare providers, and policymakers, leading to difficulties in enforcement and compliance; and

WHEREAS, medical cannabis goes against our City's societal norms or cultural values, as cannabis use is still stigmatized; and

WHEREAS, many still question the efficacy of cannabis as a medical treatment; more research is needed to establish its effectiveness for various conditions and symptoms; and

WHEREAS, there are already approved pharmaceutical drugs available to treat many of the conditions for which medical cannabis is proposed as a remedy; these alternatives should be utilized instead; and

WHEREAS, federal law still prohibits its use, and so conflicts between local, state and federal regulations could potentially lead to legal challenges and uncertainties;

WHEREAS, for the reasons stated above, which the City Commission finds as true and accurate, the City Commission hereby determines it to be in the interest of public health, safety and welfare to prohibit the operation of any medical cannabis facilities in the City.

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

SECTION 1

Pursuant to KRS 218B.130, all cannabis business operations as defined in KRS 218B.010 shall be prohibited within the City of Taylor Mill.

SECTION 2

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

SECTION 3

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

SECTION 4

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

Passed by City Commission on _____, 2024

CITY OF TAYLOR MILL, KENTUCKY

By: _____
Mayor Daniel L. Bell

ATTEST:

Kristy Webb, City Clerk

First Reading: 06/12/2024

Second Reading: _____

Publication: _____

MUNICIPAL ROAD AID COOPERATIVE
PROGRAM AGREEMENT

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

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

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

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

1. Apportionment of Municipal Road Aid Funds. The City’s apportionment of Municipal Road Aid Funds shall be based on revenue estimates supplied by the Office of State Budget Director. For the Fiscal Year beginning July 1, 2024, this amount is **\$150,057.63** (the “Apportionment”). The above referenced estimate is based on the most recent available data and

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

2. Assignment of the Apportionment. The City hereby assigns all of its right, title and interest in and to the Apportionment to the Transportation Cabinet's Division of Accounts for Fiscal Year 2025.

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

a. First Distribution. The Department shall initially distribute to the City sixty percent (60%) of the Apportionment, less three percent (3%) of the Apportionment set aside for the emergency fund below. This initial amount is **\$87,334.00**.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

INCORPORATED CITY OF TAYLOR MILL

BY: _____
Mayor Daniel L. Bell (City of Taylor Mill)

Date: _____

(For Kentucky Transportation Cabinet use only)

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

BY: _____
Commissioner

Date: _____

APPROVED AS TO FORM AND LEGALITY:

BY: _____
Office of Legal Services

Date: _____

**COMMONWEALTH OF KENTUCKY
TRANSPORTATION CABINET**

BY: _____
Secretary

Date: _____

R E S O L U T I O N

Incorporated City of Taylor Mill

Resolution adopting and approving the execution of a Municipal Aid Co-op Program Contract between the City of Taylor Mill and the Commonwealth of Kentucky, Transportation Cabinet, Department of Rural and Municipal Aid for the fiscal year beginning July 1, 2024, as provided in the Kentucky Revised Statutes and accepting all streets referred to therein as being streets which are a part of the Incorporated City.

Be it resolved by the Legislative Body of the City of Taylor Mill that:

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

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

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

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

AYES

NAYS

COMMONWEALTH OF KENTUCKY
INCORPORATED CITY OF TAYLOR MILL

I, _____, City Clerk of TAYLOR MILL certify that the foregoing is a true copy of the Order above. Given under my hand and seal of office this the _____ day of _____, 2024.

SIGNED _____
Kristy Webb, Clerk of Taylor Mill

**RESOLUTION
OF THE
CITY OF TAYLOR MILL**

June 12, 2024

**A RESOLUTION OF THE CITY OF TAYLOR MILL, KENTUCKY,
AUTHORIZING THE MAYOR TO MAKE AN APPLICATION FOR AND,
UPON ARRIVAL, TO ENTER INTO AN AGREEMENT WITH THE
KENTUCKY HOMELAND SECURITY (KOHS), TO EXECUTE ANY
DOCUMENTS WHICH ARE DEEMED NECESSARY BY KOHS TO
FACILITATE AND ADMINISTER THE PROJECT AND TO ACT AS THE
AUTHORIZED CORRESPONDENT FOR THIS PROJECT**

WHEREAS, the City of Taylor Mill, Kenton County, Kentucky, desires to make an application for Law Enforcement Protection Program funds for a project to be administered by Kentucky Office of Homeland Security.

WHEREAS, it is recognized that an application for and approval of Kentucky Office of Homeland Security funds impose certain obligations and responsibilities upon the City.

NOW, THEREFORE, be it resolved this 12th day of June 2024, by the City of Taylor Mill, Kentucky, Kenton County, Kentucky.

That Mayor is hereby authorized to execute and finish all required documentation, including a memorandum of agreement, as may be required by the KOHS for the furtherance of the above-referenced project and to act as the authorized correspondent for said project.

Done this 12th day of June, 2024, on a Motion made by Commissioner _____ and seconded by Commissioner _____.

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

Commissioner Braden: _____	Commissioner Murray: _____
Commissioner Kreimborg: _____	Mayor Bell: _____
Commissioner Kuehne: _____	

Signed and adopted this 12th day of June 2024 by the City of Taylor Mill, Kenton County, Kentucky.

Daniel L. Bell, Mayor

ATTEST:

Kristy Webb, City Clerk

RESOLUTION NO. 385

A RESOLUTION OF THE CITY OF TAYLOR MILL, KENTUCKY APPROVING AN INTERLOCAL COOPERATION AGREEMENT BY AND BETWEEN THE CITY OF TAYLOR MILL, KENTUCKY AND CERTAIN PUBLIC AGENCIES REGARDING THE KENTUCKY BOND CORPORATION.

WHEREAS, certain public agencies in the Commonwealth of Kentucky have experienced and are continuing to experience difficulty in economically funding, financing, or refinancing various governmental purposes at reasonable costs; and

WHEREAS, certain public agencies in the Commonwealth of Kentucky (each, a “Participant” and collectively, the “Participants”) have entered into, or will enter into, an Interlocal Cooperation Agreement dated as of May 1, 2010, attached hereto as Exhibit A (the “Agreement”), as authorized by Sections 65.210 to 65.300, inclusive, of the Kentucky Revised Statutes, as amended (the “Interlocal Cooperation Act”), which authorizes public agencies in the Commonwealth of Kentucky to cooperate and act jointly in exercising any and all powers, privileges, and authority capable of exercise by such public agencies in their respective individual capacities; and

WHEREAS, under and in accordance with the Agreement, the Participants established (i) the Kentucky League of Cities Interlocal Finance Program (the “Program”) to provide a vehicle for the funding, financing, and refinancing of various governmental purposes of the Participants, and (ii) a nonprofit corporation known as the Kentucky Bond Corporation (the “Corporation”) to administer and operate the Program and to issue obligations to provide funds for the Program, all in accordance with the Interlocal Cooperation Act; and

WHEREAS, participation in the Program will benefit the public health, safety, and general welfare of the citizens of the City of Taylor Mill, Kentucky (the “City”); and

WHEREAS, in order for the City to become a Participant in the Program, it must enter into the Agreement, as prescribed by Section 65.250 of the Kentucky Revised Statutes, as amended, which provided for the creation of the Program.

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

Section 1. Affirmation of Preamble. The City hereby finds, determines, and declares that all statements of fact and definitions set forth in the preamble to this Resolution are true and correct in all respects, and such preamble is hereby incorporated into this Resolution by reference, as if set forth at length herein.

Section 2. Purpose and Authorization. The City hereby finds, determines, and declares that entering into the Agreement and the issuance by the Corporation of the obligations described in the Agreement are in furtherance of the public purposes and functions of the City and will be in the best interest of the citizens of the City. Accordingly, the City is hereby expressly authorized to enter into the Agreement to become a Participant in the Program.

Section 3. Approval of the Agreement. The Agreement by and between the City and the Participants is hereby expressly approved by the City in substantially the form set forth in Exhibit A

attached hereto, which was approved by the Attorney General of the Commonwealth of Kentucky, as required by Section 65.260 of the Kentucky Revised Statutes.

Section 4. Repeal of Conflicting Actions. All ordinances, resolutions, orders, and other legislative or administrative actions, or parts thereof, of the City that conflict with the provisions of this Resolution are, to the extent of such conflict, hereby repealed.

Section 5. Effective Date. This Resolution shall become effective immediately upon the date of its passage.

[Signature page to follow]

SIGNATURE PAGE TO RESOLUTION

ENACTED AND ADOPTED at a duly convened meeting of the Board of Commissioners of the City of Taylor Mill, Kentucky this _____, 20__.

CITY OF TAYLOR MILL, KENTUCKY

By: _____
Mayor Daniel L. Bell

Attest:

By: _____
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 further certify that the foregoing is a true, correct, and complete copy of a Resolution, as appears to me in the official records of the City, 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 Resolution was in compliance with all 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

**RESOLUTION
OF THE
CITY OF TAYLOR MILL**

June 12, 2024

**A RESOLUTION OF THE CITY OF TAYLOR MILL, KENTON COUNTY,
KENTUCKY TO SPONSOR A PROPOSED TEXT AMENDMENT**

WHEREAS, KRS 100.211(3) provides that a proposal for a text amendment may originate with the legislative body; and

WHEREAS, the Kentucky legislature has authorized cities to regulate medical cannabis; and

WHEREAS, the City Commission I would like PDS staff to research and issue recommendations and to move forward with a hearing in front of the Kenton County Planning Commission for the regulation of medical cannabis through zoning.

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

The City Administrator, as an agent of the City’s legislative body, is authorized to apply and propose the following to be studied and set for public hearing pursuant to KRS 200.211:

Allowing medical cannabis cultivation, processing, producing, and safety compliance facilities as permitted uses within all industrial zones.

Allowing medical cannabis dispensaries as a permitted use in all commercial zones.

This the 12th day of June, 2024.

CITY OF TAYLOR MILL

BY: _____
Mayor Daniel L. Bell

ATTEST: _____
Kristy Webb, City Clerk

**RESOLUTION
OF THE
CITY OF TAYLOR MILL**

June 12, 2024

A RESOLUTION OF THE CITY OF TAYLOR MILL, KENTON COUNTY, KENTUCKY, PURSUANT KRS 218B.130(2)(c), DIRECTING THAT THE QUESTION OF ALLOWING CANNABIS BUSINESSES TO OPERATE WITHIN THE LIMITS OF THE CITY OF TAYLOR MILL BE SUBMITTED TO THE VOTERS WHO ARE ELIGIBLE TO VOTE IN THE CITY'S ELECTIONS AT THE NEXT REGULAR ELECTION.

WHEREAS, the 2023 Kentucky General Assembly passed KRS 218B.010-.155 relating to the production, delivery, and use of medical cannabis by cardholders; and

WHEREAS, part of that law, specifically KRS 218B.130 (2)(c), allows local governments, including the City of Taylor Mill, Kentucky, to enact resolutions directing that the question of prohibiting cannabis businesses from operating within its territory be submitted to the voters of its territory at the next regular election; and

WHEREAS, the City of Taylor Mill hereby adopts this resolution pursuant to said statute to place the issue before the voters of the City of Taylor Mill to ask: “Are you in favor of the sale of medicinal cannabis at a licensed dispensary and the operation of other cannabis businesses in the City of Taylor Mill?”; and

WHEREAS, if the question submitted to the voters passes, medicinal cannabis sales and cannabis business operations may be conducted in the City of Taylor Mill, notwithstanding any local government ordinances which prohibit all cannabis business operations within its territory; and

WHEREAS, the provisions of general election law shall apply to public questions submitted to voters under this Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF TAYLOR MILL, KENTUCKY, AS FOLLOWS: In accordance with KRS 218B.130(2)(c), the City of Taylor Mill, Kentucky directs that the question of prohibiting cannabis businesses from operating within its territory be submitted to the voters of its territory at the next regular election, by asking the question: “Are you in favor of the sale of medicinal cannabis at a licensed dispensary and the operation of other cannabis businesses in the City of Taylor Mill?”

This resolution shall become effective upon passage as required by law.

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

AYES

NAYS

This Resolution passed by a vote of the Council ____ in favor, and ____ against.

Introduced and enacted on June 12, 2024.

CITY OF TAYLOR MILL, KENTUCKY

By: _____
Daniel L. Bell, Mayor

ATTEST:

Kristy Webb, City Clerk

TREASURER REPORT

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

	Jul '23 - May 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
10.4001 - Real Estate Taxes	2,271,499.03	2,250,000.00	21,499.03	101.0%
10.4002 - Real Estate Taxes Prior	20,637.28	5,000.00	15,637.28	412.7%
10.4003 - Penalty & Interest RE	20,149.16	10,000.00	10,149.16	201.5%
10.4004 - Real Estate Legal Fees	2,229.62	1,500.00	729.62	148.6%
10.4005 - ABC Licenses	9,310.00	10,040.00	-730.00	92.7%
10.4006 - Not Profits Tax	550,575.32	215,500.00	335,075.32	255.5%
10.4007 - Insurance Fees	670,024.96	740,000.00	-69,975.04	90.5%
10.4008 - Occupational Taxes	1,392,618.83	1,100,000.00	292,618.83	126.6%
10.4009 - Utility Taxes	216,814.90	225,000.00	-8,185.10	96.4%
10.4010 - Cable Franchise Fees	30,891.28	30,000.00	891.28	103.0%
10.4011 - Public Service Taxes	111,758.48	100,000.00	11,758.48	111.8%
10.4012 - R/R Tangible Tax	22,910.04	22,500.00	410.04	101.8%
10.4013 - R/R Car Line Tax	31,306.32	40,000.00	-8,693.68	78.3%
10.4014 - Omitted Tangible Property Tax	5,447.36	100.00	5,347.36	5,447.4%
10.4015 - Base Court Revenue	6,931.82	7,000.00	-68.18	99.0%
10.4016 - KLEPF/KFFPF Receipts	82,849.86	86,000.00	-3,150.14	96.3%
10.4017 - Waste Collection	415,782.73	400,615.00	15,167.73	103.8%
10.4018 - Interest Earned	238,185.72	60,000.00	178,185.72	397.0%
10.4019 - Ambulance Reimbursements	159,922.92	160,000.00	-77.08	100.0%
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%
10.4024 - 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	2,970.00	0.00	2,970.00	100.0%
10.4030 - Senior Membership Dues	440.00	500.00	-60.00	88.0%
10.4034 - Yard Sale Permits	120.00	100.00	20.00	120.0%
10.4035 - Park Event Receipts	350.00	0.00	350.00	100.0%
10.4036 - Shelter House Rentals	7,396.48	5,000.00	2,396.48	147.9%
10.4037 - Park Place Rentals	40,587.00	32,000.00	8,587.00	126.8%
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	56,855.36	0.00	56,855.36	100.0%
10.4046 - ARPA Funding	1,792,220.58	0.00	1,792,220.58	100.0%
10.4047 - SNK Federal Funds	0.00	92,208.00	-92,208.00	0.0%
10.4048 - Highway Safety Grant - PD	6,653.58	0.00	6,653.58	100.0%
10.4049 - FEMA Grant - FD	9,700.52	0.00	9,700.52	100.0%
10.4050 - National Opioids Settlement	21,618.04	0.00	21,618.04	100.0%
10.4053 - Donations - PD/FD	1,700.00	0.00	1,700.00	100.0%
10.4111 - Miscellaneous Income	47,607.75	25,000.00	22,607.75	190.4%
Total Income	8,294,233.46	5,717,676.00	2,576,557.46	145.1%
Gross Profit	8,294,233.46	5,717,676.00	2,576,557.46	145.1%
Expense				
10.10 - Admin Department				
10.5001 - Salary/Electeds	13,412.30	14,632.00	-1,219.70	91.7%
10.5002 - Salary CAO	100,358.16	113,170.00	-12,811.84	88.7%
10.5003 - Salary City Clerk	56,959.80	64,282.00	-7,322.20	88.6%
10.5004 - Salary Treasurer	65,359.63	73,701.00	-8,341.37	88.7%
10.5005 - Overtime	5,247.25	6,000.00	-752.75	87.5%
10.5006 - Retirement	49,622.12	60,433.00	-10,810.88	82.1%
10.5007 - FICA	18,645.82	21,459.00	-2,813.18	86.9%
10.5008 - Medical Insurance	31,435.26	34,295.00	-2,859.74	91.7%
10.5010 - Life/LTD	2,315.50	3,631.00	-1,315.50	63.8%
10.5011 - Workers Comp	9,543.97	750.00	8,793.97	1,272.5%
10.5013 - Employee Asst Program	481.25	525.00	-43.75	91.7%
10.5015 - Association Dues/Memberships	7,206.79	7,250.00	-43.21	99.4%
10.5016 - Training/Education	6,220.63	5,000.00	1,220.63	124.4%
10.5017 - Publications	248.68	250.00	-1.32	99.5%
10.5018 - Uniforms/Clothing	0.00	300.00	-300.00	0.0%
10.5019 - Cellular	3,703.52	3,200.00	503.52	115.7%
10.5020 - IT Support	2,612.50	3,000.00	-387.50	87.1%
10.5021 - Computer Equipment	283.97	2,500.00	-2,216.03	11.4%
10.5022 - Fuel	245.12	750.00	-504.88	32.7%
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	2,499.35	2,500.00	-0.65	100.0%
10.5026 - Electric	3,451.31	3,500.00	-48.69	98.6%
10.5027 - Water-City Bldg	311.72	450.00	-138.28	69.3%
10.5028 - Sanitation	1,878.04	1,750.00	128.04	107.3%
10.5029 - City Bldg Repair/Maintenance	3,317.84	5,000.00	-1,682.16	66.4%
10.5030 - Office Supplies	4,008.33	5,500.00	-1,491.67	72.9%
10.5031 - Telephone/Internet Services	1,530.09	2,200.00	-669.91	69.5%
10.5033 - Office Equipment	703.32	750.00	-46.68	93.8%
10.5034 - Insurance	9,416.20	8,500.00	916.20	110.8%
10.5035 - Service Agreements/Contracts	23,006.95	24,000.00	-993.05	95.9%
10.5037 - Janitorial Services	1,619.21	3,500.00	-1,880.79	46.3%
10.5038 - Landscaping	839.33	1,000.00	-160.67	83.9%
10.5041 - CAO Auto Allowance	3,250.00	0.00	3,250.00	100.0%
10.5042 - Equipment Repair/Maintenance	442.31	0.00	442.31	100.0%
10.5043 - Advertisements	347.14	2,000.00	-1,652.86	17.4%
10.5044 - Audit Services	17,600.00	25,000.00	-7,400.00	70.4%
10.5045 - City Attorney Services	30,219.11	36,000.00	-5,780.89	83.9%

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

	Jul '23 - May 24	Budget	\$ Over Budget	% of Budget
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	1,956.08	2,500.00	-543.92	78.2%
10.5050 · Kenton County Dog Warden	9,359.20	11,000.00	-1,640.80	85.1%
10.5051 · Payroll Service Fees	6,445.12	7,750.00	-1,304.88	83.2%
10.5052 · Planning and Zoning Fees	17,525.26	20,000.00	-2,474.74	87.6%
10.5053 · Prof. Accounting Services	10,760.00	9,600.00	1,160.00	112.1%
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	50,871.57	40,000.00	10,871.57	127.2%
10.5057 · Waste Collection	334,030.00	400,615.00	-66,585.00	83.4%
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	5,545.53	6,000.00	-454.47	92.4%
Total 10.10 · Admin Department	947,606.22	1,085,243.00	-137,636.78	87.3%
10.20 · Police Department				
20.5001 · Police Chief Salary	82,611.90	91,400.00	-8,788.10	90.4%
20.5002 · Police Officer Salaries	541,476.18	637,373.00	-95,896.82	85.0%
20.5004 · Admin Clerk Salary	45,979.84	51,304.00	-5,324.16	89.6%
20.5005 · Overtime	40,086.78	70,000.00	-29,913.22	57.3%
20.5006 · Retirement	186,782.01	323,701.00	-136,918.99	57.7%
20.5007 · FICA	57,345.47	70,879.00	-13,533.53	80.9%
20.5008 · Medical Insurance	116,970.15	153,420.00	-36,449.85	76.2%
20.5009 · Medical Insurance Alternative	8,502.48	14,570.00	-6,067.52	58.4%
20.5010 · Life/LTD	5,076.97	11,341.00	-6,264.03	44.8%
20.5011 · Workers Comp	22,956.81	30,000.00	-7,043.19	76.5%
20.5013 · Employee Asst Program	481.25	525.00	-43.75	91.7%
20.5014 · KLEPF	35,351.19	47,300.00	-11,948.81	74.7%
20.5015 · Assoc. Dues/Memberships	2,544.50	8,500.00	-5,955.50	29.9%
20.5016 · Training/Education	9,577.60	20,000.00	-10,422.40	47.9%
20.5017 · Publications	0.00	200.00	-200.00	0.0%
20.5018 · Uniforms	10,483.64	14,500.00	-4,016.36	72.3%
20.5019 · Cellular Expense	3,966.11	6,484.00	-2,517.89	61.2%
20.5020 · IT Support	2,612.50	3,500.00	-887.50	74.6%
20.5021 · Computer Equipment	318.46	2,500.00	-2,181.54	12.7%
20.5022 · Fuel	28,678.34	35,000.00	-6,321.66	81.9%
20.5023 · Vehicle Maintenance	12,769.51	12,000.00	769.51	106.4%
20.5024 · Printing	422.31	750.00	-327.69	56.3%
20.5025 · Postage	0.00	250.00	-250.00	0.0%
20.5029 · Building Repair and Maintenance	1,402.69	5,000.00	-3,597.31	28.1%
20.5030 · Office Supplies	1,673.82	2,500.00	-826.18	67.0%
20.5031 · Telephone/Internet Services	1,397.26	1,600.00	-202.74	87.3%
20.5033 · Office Equipment	978.78	5,000.00	-4,021.22	19.6%
20.5034 · Insurance	33,716.24	32,000.00	1,716.24	105.4%
20.5035 · Service Agreements/Contracts	29,703.99	26,750.00	2,953.99	111.0%
20.5037 · Janitorial Supplies	89.21	250.00	-160.79	35.7%
20.5039 · Technical Supplies	4,000.75	8,500.00	-4,499.25	47.1%
20.5040 · Technical Equipment	7,916.83	12,750.00	-4,833.17	62.1%
20.5041 · Crime Prevention NEAT	0.00	1,000.00	-1,000.00	0.0%
20.5042 · Equipment Repair/Maintenance	812.87	500.00	312.87	162.6%
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	12,616.00	51,000.00	-38,384.00	24.7%
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	3,901.60	6,000.00	-2,098.40	65.0%
Total 10.20 · Police Department	1,315,011.34	1,768,847.00	-453,835.66	74.3%
10.30 · Fire Department				
30.5001 · Fire Chief Salary	94,346.97	115,496.00	-21,149.03	81.7%
30.5002 · Full Time Firemen Salaries	434,628.23	467,718.00	-33,089.77	92.9%
30.5003 · Part Time FF Salaries	242,710.70	306,662.00	-63,951.30	79.1%
30.5005 · Overtime	32,795.88	50,000.00	-17,204.12	65.6%
30.5006 · Retirement	332,801.57	427,189.00	-94,387.43	77.9%
30.5007 · FICA	66,567.35	84,132.00	-17,564.65	79.1%
30.5008 · Medical Insurance	66,643.99	83,060.00	-16,416.01	80.2%
30.5009 · Medical Insurance Alternative	14,575.68	21,855.00	-7,279.32	66.7%
30.5010 · Life/LTD	5,565.72	8,055.00	-2,489.28	69.1%
30.5011 · Workers Comp	27,000.01	27,000.00	0.01	100.0%
30.5013 · Employee Asst. Program	481.25	525.00	-43.75	91.7%
30.5014 · KFFPF	27,655.33	38,700.00	-11,044.67	71.5%
30.5015 · Assoc. Dues/Memberships	754.75	1,500.00	-745.25	50.3%
30.5016 · Training/Education	5,546.72	7,000.00	-1,453.28	79.2%
30.5017 · Publications	0.00	1,000.00	-1,000.00	0.0%
30.5018 · Uniforms	10,840.04	14,000.00	-3,159.96	77.4%
30.5019 · Cellular	2,544.70	6,100.00	-3,555.30	41.7%
30.5020 · IT Support	2,612.50	3,000.00	-387.50	87.1%
30.5021 · Computer Expense	186.90	1,000.00	-813.10	18.7%
30.5022 · Fuel	11,135.37	20,000.00	-8,864.63	55.7%
30.5023 · Vehicle Maintenance	24,698.17	30,000.00	-5,301.83	82.3%
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	23,710.75	28,000.00	-4,289.25	84.7%

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

	Jul '23 - May 24	Budget	\$ Over Budget	% of Budget
30.5027 - Water	1,008.67	1,000.00	8.67	100.7%
30.5028 - Sanitation	1,442.41	1,500.00	-57.59	96.2%
30.5029 - Building Repair/Maintenance	2,812.82	3,000.00	-187.18	93.8%
30.5030 - Office Supplies	790.61	1,000.00	-209.39	79.1%
30.5031 - Telephones/Internet Services	1,812.79	1,925.00	-112.21	94.2%
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	17,068.37	21,000.00	-3,931.63	81.3%
30.5037 - Janitorial Supplies	2,005.63	2,500.00	-494.37	80.2%
30.5041 - Fleet Management	4,369.44	28,000.00	-23,630.56	15.6%
30.5042 - Equipment Repair/Maintenance	4,111.80	5,000.00	-888.20	82.2%
30.5043 - ALS Medications	3,999.62	5,000.00	-1,000.38	80.0%
30.5044 - EMS Licenses	1,976.20	2,000.00	-23.80	98.8%
30.5045 - Staff Medicals/Immunizations	1,779.00	2,000.00	-221.00	89.0%
30.5046 - Major Squad Equipment	1,983.98	5,000.00	-3,016.04	39.7%
30.5047 - Major Fire Equipment	10,502.97	8,000.00	4,502.97	175.0%
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	348.86	600.00	-251.14	58.1%
30.5055 - Squad Equipment	4,138.77	3,000.00	1,138.77	137.9%
30.5056 - Squad Supplies	4,002.78	3,000.00	1,002.78	133.4%
30.5059 - Vol. Benefit Payments	0.00	500.00	-500.00	0.0%
30.5061 - Vol. Recruitment/Appreciation	225.85	500.00	-274.15	45.2%
30.5062 - PPE Replacement	10,462.17	14,000.00	-3,537.83	74.7%
30.5064 - Ambulance Provider Assessment	13,977.34	15,000.00	-1,022.66	93.2%
30.5065 - Educational Reimbursement	2,551.50	3,300.00	-748.50	77.3%
30.5066 - Payout - Fire Chief	26,670.34	0.00	26,670.34	100.0%
30.5111 - Miscellaneous	1,896.95	5,000.00	-3,103.05	37.9%
Total 10.30 - Fire Department	1,593,237.17	1,923,782.00	-330,544.83	82.8%
10.40 - Public Works				
40.5001 - Public Works Director Salary	79,781.06	87,756.00	-7,974.94	90.9%
40.5002 - Public Work Salaries	147,099.20	143,126.00	3,973.20	102.8%
40.5005 - Overtime	7,332.72	30,000.00	-22,667.28	24.4%
40.5006 - Retirement	47,360.11	66,278.00	-18,917.89	71.5%
40.5007 - FICA	20,487.13	22,655.00	-2,167.87	90.4%
40.5008 - Medical Insurance	33,546.91	35,770.00	-2,223.09	93.8%
40.5009 - Medical Insurance Alternative	4,440.95	7,635.00	-3,194.05	58.2%
40.5010 - Life/LTD	2,336.19	3,761.00	-1,424.81	62.1%
40.5011 - Workers Comp	9,406.00	12,000.00	-2,594.00	78.4%
40.5012 - Longevity	0.00	2,500.00	-2,500.00	0.0%
40.5013 - Employee Asst. Program	308.25	525.00	-216.75	58.3%
40.5015 - Assoc. Duos/Memberships	359.75	100.00	259.75	359.8%
40.5016 - Training/Education	750.18	300.00	450.18	250.1%
40.5018 - Uniforms	1,646.72	2,400.00	-753.28	68.6%
40.5019 - Cellular	1,775.43	2,250.00	-474.57	78.9%
40.5020 - IT Support	2,612.50	2,850.00	-237.50	91.7%
40.5021 - Computer Equipment	0.00	500.00	-500.00	0.0%
40.5022 - Fuel	13,285.98	30,000.00	-16,714.02	44.3%
40.5023 - Vehicle Maintenance	4,323.17	25,000.00	-20,676.83	17.3%
40.5029 - Building Repair/Maintenance	1,365.68	1,000.00	365.68	136.6%
40.5030 - Office Supplies	163.94	200.00	-36.06	82.0%
40.5031 - Telephone/Internet Services	756.31	1,000.00	-243.69	75.6%
40.5034 - Insurance	18,865.53	15,000.00	3,865.53	125.8%
40.5035 - Service Agreement/Contracts	2,076.16	2,000.00	76.16	103.8%
40.5037 - Janitorial Supplies	215.53	3,000.00	-2,784.47	7.2%
40.5038 - Equipment Repair/Maintenance	4,536.18	16,500.00	-11,963.82	27.5%
40.5040 - Major Equipment	17,728.00	21,600.00	-3,872.00	82.1%
40.5041 - Tools and Supplies	5,524.81	5,000.00	524.81	110.5%
40.5042 - Road Signs	2,121.32	2,000.00	121.32	106.1%
40.5049 - Educational Reimbursement	0.00	1,000.00	-1,000.00	0.0%
40.5050 - Payout - Public Works Director	31,337.89	31,990.00	-652.11	98.0%
40.5111 - Miscellaneous Expenses	20,612.81	5,000.00	15,612.81	412.3%
Total 10.40 - Public Works	482,154.41	580,696.00	-98,541.59	83.0%
10.50 - Senior Services				
50.5001 - Senior Hospitality	2,118.80	2,000.00	118.80	105.9%
50.5002 - Senior Speaker Series	45.00	0.00	45.00	100.0%
50.5111 - Senior Miscellaneous	0.00	200.00	-200.00	0.0%
Total 10.50 - Senior Services	2,163.80	2,200.00	-36.20	98.4%

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

	Jul '23 - May 24	Budget	\$ Over Budget	% of Budget
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	3,032.43	3,750.00	-717.57	80.9%
60.5004 - Santa On Trucks	335.92	250.00	85.92	134.4%
60.5005 - Easter Egg Hunt	2,982.74	3,000.00	-17.26	99.4%
60.5006 - Holiday Yard Decorating	175.00	175.00	0.00	100.0%
60.5024 - Printing	65.60	150.00	-84.40	43.7%
60.5026 - 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	9,174.62	8,000.00	1,174.62	114.7%
60.5111 - Miscellaneous Expenses	1,111.48	3,000.00	-1,888.52	37.0%
Total 10.60 - Community Events	19,477.71	21,575.00	-2,097.29	90.3%
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	1,507.30	1,600.00	-92.70	94.2%
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	99.22	1,000.00	-900.78	9.9%
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%
70.5015 - Park Place Maintenance	3,107.00	5,000.00	-1,893.00	62.1%
70.5017 - Signage & Trail Markers	396.75	500.00	-103.25	79.4%
70.5026 - Electric	8,181.97	9,000.00	-818.03	90.9%
70.5027 - Water	1,846.98	1,750.00	98.98	105.7%
70.5028 - Sanitation	5,758.60	5,300.00	458.60	108.7%
70.5031 - Cable/Phone/Internet Park Place	3,687.75	4,000.00	-312.25	92.2%
70.5034 - Insurance-Pride Park	6,423.63	4,000.00	2,423.63	160.6%
70.5035 - Service Agreements/Contracts	18,740.00	19,400.00	-660.00	96.6%
70.5037 - Janitorial Supplies	2,355.96	5,000.00	-2,644.04	47.1%
70.5038 - Landscaping	4,746.00	2,500.00	2,246.00	189.8%
70.5039 - Janitorial Services	9,080.00	10,000.00	-920.00	90.8%
70.5040 - LWCF Grant for Pride Park Match	10,933.88	24,625.00	-13,691.12	44.4%
70.5111 - Miscellaneous Expenses	41.88	4,000.00	-3,958.12	1.0%
Total 10.70 - Parks Department	80,166.85	105,825.00	-25,658.15	75.8%
10.80 - Capital Improvements				
80.5007 - Engineering Consultants	15,286.51	125,000.00	-109,713.49	12.2%
80.5011 - TM Rd Sidewalk Phase 3	35,508.30	35,000.00	508.30	101.5%
80.5012 - Pride Pkwy Lighting Loan Payabl	54,282.01	55,567.00	-1,284.99	97.7%
80.5015 - Firehouse Rehab/ Debt Service	169,075.03	2,000,000.00	-1,830,924.97	8.5%
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%
80.5020 - 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	1,095,183.83	2,898,277.00	-1,803,093.17	37.8%
Total Expense	5,535,001.33	8,386,445.00	-2,851,443.67	66.0%
Net Ordinary Income	2,759,232.13	-2,668,769.00	5,428,001.13	-103.4%
Other Income/Expense				
Other Income				
9999999 - Other Financing Sources (Uses)				
9999-01 - Transfers Out-MRA	-125,000.00	125,000.00	-250,000.00	-100.0%
Total 9999999 - Other Financing Sources (Uses)	-125,000.00	125,000.00	-250,000.00	-100.0%
Total Other Income	-125,000.00	125,000.00	-250,000.00	-100.0%
Net Other Income	-125,000.00	125,000.00	-250,000.00	-100.0%
Net Income	2,634,232.13	-2,543,769.00	5,178,001.13	-103.6%

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

Jul '23 - May 24

Ordinary Income/Expense

Income

10.4001 · Real Estate Taxes	2,271,499.03
10.4002 · Real Estate Taxes Prior	20,637.28
10.4003 · Penalty & Interest RE	20,149.16
10.4004 · Real Estate Legal Fees	2,229.62
10.4005 · ABC Licenses	9,310.00
10.4006 · Net Profits Tax	550,575.32
10.4007 · Insurance Fees	670,024.96
10.4008 · Occupational Taxes	1,392,618.83
10.4009 · Utility Taxes	216,814.90
10.4010 · Cable Franchise Fees	30,891.28
10.4011 · Public Service Taxes	111,758.48
10.4012 · R/R Tangible Tax	22,910.04
10.4013 · R/R Car Line Tax	31,306.32
10.4014 · Omitted Tangible Property Tax	5,447.36
10.4015 · Base Court Revenue	6,931.82
10.4016 · KLEPF/KFFPF Receipts	82,849.86
10.4017 · Waste Collection	415,782.73
10.4018 · Interest Earned	238,185.72
10.4019 · Ambulance Reimbursements	159,922.92
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	2,970.00
10.4030 · Senior Membership Dues	440.00
10.4034 · Yard Sale Permits	120.00
10.4035 · Park Event Receipts	350.00
10.4036 · Shelter House Rentals	7,396.48
10.4037 · Park Place Rentals	40,587.00
10.4041 · Holland Drive Assessment	26,313.17
10.4043 · Unrealized Gain	56,855.36
10.4046 · ARPA Funding	1,792,220.58
10.4048 · Highway Safety Grant - PD	6,653.58
10.4049 · FEMA Grant - FD	9,700.52
10.4050 · National Opioids Settlement	21,618.04
10.4053 · Donations - PD/FD	1,700.00
10.4111 · Miscellaneous Income	47,607.75

Total Income	8,294,233.46
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Gross Profit	8,294,233.46
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Expense

10.10 · Admin Department	
10.5001 · Salary/Electeds	13,412.30
10.5002 · Salary CAO	100,358.16
10.5003 · Salary City Clerk	56,959.80
10.5004 · Salary Treasurer	65,359.63
10.5005 · Overtime	5,247.25
10.5006 · Retirement	49,622.12
10.5007 · FICA	18,645.82
10.5008 · Medical Insurance	31,435.26
10.5010 · Life/LTD	2,315.50
10.5011 · Workers Comp	9,543.97
10.5013 · Employee Asst Program	481.25
10.5015 · Association Dues/Memberships	7,206.79
10.5016 · Training/Education	6,220.63
10.5017 · Publications	248.68
10.5019 · Cellular	3,703.52
10.5020 · IT Support	2,612.50
10.5021 · Computer Equipment	283.97
10.5022 · Fuel	245.12
10.5023 · Vehicle Maintenance	197.63
10.5025 · Postage	2,499.35

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

	Jul '23 - May 24
10.5026 · Electric	3,451.31
10.5027 · Water-City Bldg	311.72
10.5028 · Sanitation	1,878.04
10.5029 · City Bldg Repair/Maintenance	3,317.84
10.5030 · Office Supplies	4,008.33
10.5031 · Telephone/Internet Services	1,530.09
10.5033 · Office Equipment	703.32
10.5034 · Insurance	9,416.20
10.5035 · Service Agreements/Contracts	23,006.95
10.5037 · Janitorial Services	1,619.21
10.5038 · Landscaping	839.33
10.5041 · CAO Auto Allowance	3,250.00
10.5042 · Equipment Repair/Maintenance	442.31
10.5043 · Advertisements	347.14
10.5044 · Audit Services	17,600.00
10.5045 · City Attorney Services	30,219.11
10.5046 · Codification	1,314.65
10.5047 · Data Processing	25,769.88
10.5048 · Employee Enrichment	2,648.55
10.5049 · Banking Fees	1,956.08
10.5050 · Kenton County Dog Warden	9,359.20
10.5051 · Payroll Service Fees	6,445.12
10.5052 · Planning and Zoning Fees	17,525.26
10.5053 · Prof. Accounting Services	10,760.00
10.5054 · Real Estate Tax Refund CY	731.65
10.5055 · Real Estate Tax Refund PY	2,108.58
10.5056 · Street Lights	50,871.57
10.5057 · Waste Collection	334,030.00
10.5111 · Miscellaneous Expenses	5,545.53
Total 10.10 · Admin Department	947,606.22
10.20 · Police Department	
20.5001 · Police Chief Salary	82,611.90
20.5002 · Police Officer Salaries	541,476.18
20.5003 · SRO Salaries	0.00
20.5004 · Admin Clerk Salary	45,979.84
20.5005 · Overtime	40,086.78
20.5006 · Retirement	186,782.01
20.5007 · FICA	57,345.47
20.5008 · Medical Insurance	116,970.15
20.5009 · Medical Insurance Alternative	8,502.48
20.5010 · Life/LTD	5,076.97
20.5011 · Workers Comp	22,956.81
20.5013 · Employee Asst Program	481.25
20.5014 · KLEPF	35,351.19
20.5015 · Assoc. Dues/Memberships	2,544.50
20.5016 · Training/Education	9,577.60
20.5018 · Uniforms	10,483.64
20.5019 · Cellular Expense	3,966.11
20.5020 · IT Support	2,612.50
20.5021 · Computer Equipment	318.46
20.5022 · Fuel	28,678.34
20.5023 · Vehicle Maintenance	12,769.51
20.5024 · Printing	422.31
20.5029 · Building Repair and Maintenance	1,402.69
20.5030 · Office Supplies	1,673.82
20.5031 · Telephone/Internet Services	1,397.26
20.5033 · Office Equipment	978.78
20.5034 · Insurance	33,716.24
20.5035 · Service Agreements/Contracts	29,703.99
20.5037 · Janitorial Supplies	89.21
20.5039 · Technical Supplies	4,000.75
20.5040 · Technical Equipment	7,916.83
20.5042 · Equipment Repair/Maintenance	812.87
20.5045 · Donations Expensed	1,088.30

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

	Jul '23 - May 24
20.5046 · Cruiser Washes	29.00
20.5047 · Fleet Management	12,616.00
20.5049 · Education Reimbursement	690.00
20.5111 · Miscellaneous Expenses	3,901.60
Total 10.20. · Police Department	1,315,011.34
10.30 · Fire Department	
30.5001 · Fire Chief Salary	94,346.97
30.5002 · Full Time Firemen Salaries	434,628.23
30.5003 · Part Time FF Salaries	242,710.70
30.5005 · Overtime	32,795.88
30.5006 · Retirement	332,801.57
30.5007 · FICA	66,567.35
30.5008 · Medical Insurance	66,643.99
30.5009 · Medical Insurance Alternative	14,575.68
30.5010 · Life/LTD	5,565.72
30.5011 · Workers Comp	27,000.01
30.5013 · Employee Asst. Program	481.25
30.5014 · KFFPF	27,655.33
30.5015 · Assoc. Dues/Memberships	754.75
30.5016 · Training/Education	5,546.72
30.5018 · Uniforms	10,840.04
30.5019 · Cellular	2,544.70
30.5020 · IT Support	2,612.50
30.5021 · Computer Expense	186.90
30.5022 · Fuel	11,135.37
30.5023 · Vehicle Maintenance	24,698.17
30.5024 · Printing	429.24
30.5026 · Electric	23,710.75
30.5027 · Water	1,006.67
30.5028 · Sanitation	1,442.41
30.5029 · Building Repair/Maintenance	2,812.82
30.5030 · Office Supplies	790.61
30.5031 · Telephone/Internet Services	1,812.79
30.5033 · Office Equipment	306.99
30.5034 · Insurance	37,998.98
30.5035 · Service Agreements/Contracts	17,068.37
30.5037 · Janitorial Supplies	2,005.63
30.5041 · Fleet Management	4,369.44
30.5042 · Equipment Repair/Maintenance	4,111.80
30.5043 · ALS Medications	3,999.62
30.5044 · EMS Licensures	1,976.20
30.5045 · Staff Medicals/Immunizations	1,779.00
30.5046 · Major Squad Equipment	1,983.96
30.5047 · Major Fire Equipment	10,502.97
30.5048 · Medical Director	5,000.00
30.5049 · Public Education	958.00
30.5050 · Radios	806.53
30.5051 · Rehab. Fire/EMS	348.86
30.5055 · Squad Equipment	4,136.77
30.5056 · Squad Supplies	4,002.78
30.5061 · Vol. Recruitment/Appreciation	225.85
30.5062 · PPE Replacement	10,462.17
30.5064 · Ambulance Provider Assessment	13,977.34
30.5065 · Educational Reimbursement	2,551.50
30.5066 · Payout - Fire Chief	26,670.34
30.5111 · Miscellaneous	1,896.95
Total 10.30 · Fire Department	1,593,237.17

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

	<u>Jul '23 - May 24</u>
10.40 · Public Works	
40.5001 · Public Works Director Salary	79,781.06
40.5002 · Public Work Salaries	147,099.20
40.5005 · Overtime	7,332.72
40.5006 · Retirement	47,360.11
40.5007 · FICA	20,487.13
40.5008 · Medical Insurance	33,546.91
40.5009 · Medical Insurance Alternative	4,440.95
40.5010 · Life/LTD	2,336.19
40.5011 · Workers Comp	9,406.00
40.5013 · Employee Asst. Program	306.25
40.5015 · Assoc. Dues/Memberships	359.75
40.5016 · Training/Education	750.18
40.5018 · Uniforms	1,646.72
40.5019 · Cellular	1,775.43
40.5020 · IT Support	2,612.50
40.5022 · Fuel	13,285.98
40.5023 · Vehicle Maintenance	4,323.17
40.5029 · Building Repair/Maintenance	1,365.68
40.5030 · Office Supplies	163.94
40.5031 · Telephone/Internet Services	756.31
40.5034 · Insurance	18,865.53
40.5035 · Service Agreement/Contracts	2,076.16
40.5037 · Janitorial Supplies	215.53
40.5038 · Equipment Repair/Maintenance	4,536.18
40.5040 · Major Equipment	17,728.00
40.5041 · Tools and Supplies	5,524.81
40.5042 · Road Signs	2,121.32
40.5050 · Payout - Public Works Director	31,337.89
40.5111 · Miscellaneous Expenses	20,612.81
	<hr/>
Total 10.40 · Public Works	482,154.41
10.50 · Senior Services	
50.5001 · Senior Hospitality	2,118.80
50.5002 · Senior Speaker Series	45.00
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Total 10.50 · Senior Services	2,163.80
10.60 · Community Events	
60.5001 · Homecoming Parade	817.20
60.5002 · Park Movies	1,042.92
60.5003 · Tree Lighting Ceremony	3,032.43
60.5004 · Santa On Trucks	335.92
60.5005 · Easter Egg Hunt	2,982.74
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	9,174.62
60.5111 · Miscellaneous Expenses	1,111.48
	<hr/>
Total 10.60 · Community Events	19,477.71

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

	Jul '23 - May 24
10.70 · Parks Department	
70.5005 · Fire Monitoring Services	1,507.30
70.5007 · Lighting Maintenance	27.17
70.5008 · Equipment/Supplies	99.22
70.5010 · Shelter Houses Maint.	186.26
70.5013 · Playground Equip Repair/Maint.	3,044.50
70.5015 · Park Place Maintenance	3,107.00
70.5017 · Signage & Trail Markers	396.75
70.5026 · Electric	8,181.97
70.5027 · Water	1,848.98
70.5028 · Sanitation	5,758.60
70.5031 · Cable/Phone/Internet Park Place	3,687.75
70.5034 · Insurance-Pride Park	6,423.63
70.5035 · Service Agreements/Contracts	18,740.00
70.5037 · Janitorial Supplies	2,355.96
70.5038 · Landscaping	4,746.00
70.5039 · Janitorial Services	9,080.00
70.5040 · LWCF Grant for Pride Park Match	10,933.88
70.5111 · Miscellaneous Expenses	41.88
	80,166.85
Total 10.70 · Parks Department	
10.80 · Capital Improvements	
80.5007 · Engineering Consultants	15,286.51
80.5011 · TM Rd Sidewalk Phase 3	35,508.30
80.5012 · Pride Pkwy Lighting Loan Payabl	54,282.01
80.5015 · Firehouse Rehab/ Debt Service	169,075.03
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
	1,095,183.83
Total 10.80 · Capital Improvements	
Total Expense	5,535,001.33
Net Ordinary Income	2,759,232.13
Other Income/Expense	
Other Income	
9999999 · Other Financing Sources (Uses)	
9999-01 · Transfers Out-MRA	-125,000.00
	-125,000.00
Total 9999999 · Other Financing Sources (Uses)	
Total Other Income	-125,000.00
Net Other Income	-125,000.00
Net Income	2,634,232.13

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

	May 31, 24
ASSETS	
Current Assets	
Checking/Savings	
10.1004 · KLC Investment Account	45,268.13
10.1005 · Police Dept Evidence Funds	2,714.00
10.1006 · General Fund Heritage Bank Chec	7,053,041.37
10.1007 · Heritage Restricted Capital	103,434.06
10.1009 · Ameriprise Financial - CDs	2,467,646.73
Total Checking/Savings	9,672,104.29
Other Current Assets	
10.1012 · Inventory - Fuel	3,207.95
10.1013 · Special Events Start up Cash	500.00
10.1030 · Tax & Waste Receivable	73,977.44
10.1031 · Waste Collection Receivable	17,008.29
10.1042 · Prepaid Expenses	91,770.10
10.1505 · Opioid Settlement Receivable	6,095.00
Total Other Current Assets	192,558.78
Total Current Assets	9,864,663.07
Other Assets	
10.1506 · Opioid Settlement - LT	177,194.00
Total Other Assets	177,194.00
TOTAL ASSETS	10,041,857.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
10.2000 · Accounts Payable	86,761.83
Total Accounts Payable	86,761.83
Other Current Liabilities	
10.2050 · Payroll Liabilities	600.00
10.2059 · KY Deferred Comp Withheld	2,145.00
10.2060 · Sales Tax Payable	1,408.32
10.2062 · Employee Paid Dental Insurance	1,190.49
10.2063 · Employee Paid Vision Insurance	145.67
10.2065 · CERS Withheld	15,410.33
10.2066 · Park Place Security Deposits	12,200.00
10.2067 · Shelter Security Deposits	1,438.80
10.2068 · Evidence Fund Escrow	2,714.00
Total Other Current Liabilities	37,252.61
Total Current Liabilities	124,014.44
Long Term Liabilities	
10.2071 · Deferred Revenue	258,009.95
Total Long Term Liabilities	258,009.95
Total Liabilities	382,024.39
Equity	
10.3099 · Fund Balance	7,025,600.55
Net Income	2,634,232.13
Total Equity	9,659,832.68
TOTAL LIABILITIES & EQUITY	10,041,857.07

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

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
20.1006 · MRA Heritage Checking	364,186.37
Total Checking/Savings	<u>364,186.37</u>
Total Current Assets	<u>364,186.37</u>
TOTAL ASSETS	<u><u>364,186.37</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	67,389.21
Total Accounts Payable	<u>67,389.21</u>
Total Current Liabilities	<u>67,389.21</u>
Total Liabilities	67,389.21
Equity	
20.3200 · Fund Balance	407,714.57
Net Income	-110,917.41
Total Equity	<u>296,797.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>364,186.37</u></u>

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

	Jul '23 - May 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	11,533.78	200.00	11,333.78	5,766.9%
20.4003 · Interfund Transfer	0.00	0.00	0.00	0.0%
Total Income	136,610.78	143,475.00	-6,864.22	95.2%
Gross Profit	136,610.78	143,475.00	-6,864.22	95.2%
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	34,110.09	50,000.00	-15,889.91	68.2%
20.5004 · Annual Street Program	328,978.65	375,000.00	-46,021.35	87.7%
20.5005 · Salt	9,281.61	25,000.00	-15,718.39	37.1%
20.5049 · Bank Fees	157.84	250.00	-92.16	63.1%
Total Expense	372,528.19	500,250.00	-127,721.81	74.5%
Net Ordinary Income	-235,917.41	-356,775.00	120,857.59	66.1%
Other Income/Expense				
Other Income				
999999 · Other Financing Sources (Uses)				
9999-01 · Transfers in (GF)	125,000.00	125,000.00	0.00	100.0%
Total 999999 · Other Financing Sources (Uses)	125,000.00	125,000.00	0.00	100.0%
Total Other Income	125,000.00	125,000.00	0.00	100.0%
Net Other Income	125,000.00	125,000.00	0.00	100.0%
Net Income	-110,917.41	-231,775.00	120,857.59	47.9%

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

	<u>Jul '23 - May 24</u>
Ordinary Income/Expense	
Income	
20.4001 · State Assistance/MRA	125,077.00
20.4002 · Interest checking	11,533.78
Total Income	<u>136,610.78</u>
Gross Profit	136,610.78
Expense	
20.5003 · In-House Road Projects	34,110.09
20.5004 · Annual Street Program	328,978.65
20.5005 · Salt	9,281.61
20.5049 · Bank Fees	157.84
Total Expense	<u>372,528.19</u>
Net Ordinary Income	-235,917.41
Other Income/Expense	
Other Income	
999999 · Other Financing Sources (Uses)	
9999-01 · Transfers in (GF)	125,000.00
Total 999999 · Other Financing Sources (Uses)	<u>125,000.00</u>
Total Other Income	<u>125,000.00</u>
Net Other Income	125,000.00
Net Income	<u><u>-110,917.41</u></u>

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

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
20.1006 · MRA Heritage Checking	364,186.37
Total Checking/Savings	<u>364,186.37</u>
Total Current Assets	<u>364,186.37</u>
TOTAL ASSETS	<u><u>364,186.37</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	67,389.21
Total Accounts Payable	<u>67,389.21</u>
Total Current Liabilities	<u>67,389.21</u>
Total Liabilities	67,389.21
Equity	
20.3200 · Fund Balance	407,714.57
Net Income	<u>-110,917.41</u>
Total Equity	<u>296,797.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>364,186.37</u></u>



TAYLOR MILL FINANCIAL SUMMARY JULY 2023 - MAY 2024

Revenues	Budgeted Income	YTD Income
General Fund	5,717,676.00	8,294,233.46
Municipal Road Aid Fund	502,698.00	261,610.78
Totals	6,220,374.00	8,555,844.24
Expenditures	Budgeted Expenditures	YTD Expenditures
General Fund		
Administration	1,085,243.00	947,606.22
Police	1,768,847.00	1,315,011.34
Fire	1,923,782.00	1,593,237.17
Public Works	580,696.00	482,154.41
Senior Services	2,200.00	2,163.80
Community Events	21,575.00	19,477.71
Parks Department	105,825.00	80,166.85
Capital Improvements	2,898,277.00	1,095,183.83
Municipal Road Aid Fund	500,250.00	372,528.19
Totals	8,886,695.00	5,907,529.52
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	2,680.50	2,281,746.67
May, 2024	3,092.96	2,284,839.63
June, 2024	-	2,284,839.63