



COMMISSION MEETING AGENDA

October 11, 2023

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

CALL TO ORDER:

INVOCATION/PLEDGE OF ALLEGIANCE: Commissioner Murray

MINUTES: Approval of Minutes from September 13, Commission Meeting
Approval of Minutes from September 28, 2023, Special Commission Meeting

GUESTS:

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

LEGISLATION:

UNFINISHED BUSINESS:

NEW BUSINESS:

DEPARTMENT REPORTS:	City Administrator	Legal Counsel
	City Treasurer	Parks and Recreation
	Engineering	Police
	Fire	Public Works

ANNOUNCEMENTS: The Caucus Meeting is scheduled for Thursday, 10/25/23 at 10 AM
The next Commission Meeting is scheduled for 11/8/23 at 7 PM
The Christmas Tree Lighting Event will be on 11/26/23

MINUTES

**City of Taylor Mill
COMMISSION MEETING
Wednesday, September 13, 2023**

CALL TO ORDER & WELCOME:

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

INVOCATION/PLEDGE OF ALLEGIANCE:

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

APPROVAL OF MINUTES:

August 9, Commission Meeting

Mayor Bell called for a motion to approve the August 9, 2023, Commission Meeting Minutes. Commissioner Murray so moved, with a second from Commissioner Braden. The Clerk called the roll. The Commission approved by unanimous vote.

MOTION PASSED

August 30, 2023, Caucus Meeting

Mayor Bell called for a motion to approve August 30, 2023, Caucus Meeting Minutes. Commissioner Braden so moved, with a second from Commissioner Kuehne. The City Clerk called the roll. The motion passed with 4 votes in favor and 1 abstention.

Commissioner Braden – Yes
Commissioner Kuehne – Yes
Commissioner Kreimborg – Abstain
Commissioner Murray – Yes
Mayor Bell – Yes

MOTION PASSED

GUESTS:

Mayor Bell invited the public to come and speak.

Mike Blackburn of 707 Forest Lane addressed the Commission.

Stu Bowns of 5400 Shadow Hill Court addressed the Commission.

Rose Merritt of 866 Robertson Road addressed the Commission.

LEGISLATION: *Legislation was sent to and received by the commission prior to the meeting.*

Ordinance 389 (09-13-23) – Second Reading

AN ORDINANCE OF THE CITY OF TAYLOR MILL, IN KENTON COUNTY, KENTUCKY, GRANTING AND ISSUING A COMPETITIVE, NON-EXCLUSIVE FRANCHISE FOR A COMBINED TERM OF TEN (10) YEARS TO, AND AUTHORIZING THE EXECUTION OF A FRANCHISE AGREEMENT WITH, SPECTRUM MID-AMERICA, LLC, AN AFFILIATE OF CHARTER COMMUNICATIONS INC., AND ITS PERMITTED SUCCESSORS AND ASSIGNS, SAID FRANCHISE PROVIDING FOR: THE CONSTRUCTION, ERECTION, INSTALLATION, UPGRADE, REPAIR, MAINTENANCE, AND OPERATION OF A CABLE TELEVISION SYSTEM FOR THE PROVISION OF CABLE TELEVISION SERVICES WITHIN THE CONFINES OF THE CITY OF TAYLOR MILL; RETENTION OF POLICE POWERS AND SOVEREIGN IMMUNITY; A \$300,000 PERFORMANCE BOND TO ENSURE FRANCHISE COMPLIANCE; INDEMNIFICATION BY FRANCHISEE INCLUDING ADEQUATE INSURANCE COVERAGE; CONSTRUCTION AND TECHNICAL STANDARDS; COMPLIANCE WITH FCC TECHNICAL & CUSTOMER SERVICE STANDARDS; CONDITIONS OF STREET OCCUPANCY; PUBLIC, EDUCATIONAL & GOVERNMENT ACCESS CHANNELS; PAYMENT OF FRANCHISE FEES & OFFSET; COUNCIL APPROVAL REQUIRED FOR TRANSFER OF CONTROL OR ASSIGNMENT OF FRANCHISE; RIGHT TO AUDIT RECORDS; DEFAULT, REVOCATION & TERMINATION OF FRANCHISE PROCEDURES.

City Attorney Sebastian Torres provided the second reading of Ordinance 389 for the cable franchise renewal with Charter Communications. Mayor Bell called for a motion to approve Ordinance 389. Commissioner Kreimborg made a motion with a second from Commissioner Murray. The Commission approved by unanimous vote.

MOTION APPROVED

Ordinance 390 (09-28-23) – First Reading

AN ORDINANCE OF THE CITY OF TAYLOR MILL, IN KENTON COUNTY, KENTUCKY, PROVIDING FOR THE ANNUAL ASSESSMENT OF ALL REAL ESTATE AND PERSONAL PROPERTY, WITHIN THE CORPORATE LIMITS OF THE CITY OF TAYLOR MILL, AND THE AD VALOREM TAXATION THEREOF, FOR THE FISCAL YEAR BEGINNING ON

JULY 1, 2023 AND ENDING ON JUNE 30, 2024 AND PROVIDING FOR THE PAYMENT AND COLLECTION OF SUCH TAXES, AND THE PENALTIES AND INTEREST THEREON; AND DESCRIBING THE PURPOSE FOR WHICH THE TAXES SO COLLECTED SHALL BE APPROPRIATED AND USED.

City Attorney Sebastian Torres provided the first reading of Ordinance 390. The ad valorem tax on real property rate is \$0.448 for each One Hundred (\$100.00) Dollars and an ad valorem tax on all personal property at the rate of \$0.557 Dollars for each One Hundred (\$100.00) Dollars of the value thereof.

Ordinance 391 (09-28-23) – First Reading

AN ORDINANCE OF THE CITY OF TAYLOR MILL, IN KENTON COUNTY KENTUCKY, IMPOSING A SOLID WASTE COLLECTION FEE ON ALL SINGLE-FAMILY RESIDENTIAL LOTS AND STRUCTURES IN THE CITY AND THE OWNERS THEREOF FOR THE PERIOD JULY 1, 2023 TO JUNE 30, 2024.

City Attorney Sebastian Torres provided the first reading of Ordinance 391 for the annual solid waste collection fee for single-family residents will be \$184.00 for the fiscal year.

Municipal Order 141

A MUNICIPAL ORDER OF THE CITY OF TAYLOR MILL, IN KENTON COUNTY, KENTUCKY, AMENDING THE PERSONNEL POLICIES THEREOF IN REGARD TO THE OFFICIAL WORKWEEK, HEALTH INSURANCE, AND PAID AND UNPAID LEAVE

City Attorney Sebastian Torres provided the reading of Municipal Order 141 to amend the City of Taylor Mill Personnel Policies. Mayor Bell called for a motion to approve the amending of the personnel policies. Commissioner Murray made a motion with a second from Commissioner Braden. The Clerk called the roll. The Commission approved by unanimous vote.

MOTION PASSED

Municipal Order 142

A MUNICIPAL ORDER OF THE CITY OF TAYLOR MLL IN KENTON COUNTY KENTUCKY MAKING THE WRITTEN DETERMINATIONS REQUIRED BY KRS 82.083 FOR THE SALE OR OTHER DISPOSITION OF PROPERTY OWNED BY THE CITY

City Attorney Sebastian Torres provided the reading of Municipal Order 142 for the approval of selling the 2014 Dodge Charger with VIN # 2C3CDXBG8H149073, a 2000 International Dump Truck with VIN # 1HTSDAAR1YH250928, and a 2000 International Dump Truck with VIN # 1HTSDAAR3YH250929 on a government surplus website to the highest bidder. Mayor Bell called for a motion to approve the selling of the three vehicles. Commissioner Kreimborg made a motion with a second from Commissioner Kuehne. The Clerk called the roll. The Commission approved by unanimous vote.

MOTION PASSED

NEW BUSINESS:

CAO Brian Haney requested the Commission to approve the purchase of two dump trucks from Kenton County in the amount of \$100,000.00. Mayor Bell called for a motion to approve the purchase of the two dump trucks. Commissioner Kuehne so moved, with a second from Commissioner Braden. The Clerk called the roll. The Commission approved by unanimous vote.

MOTION PASSED

LEGISLATION: *Legislation was sent to and received by the commission prior to the meeting.*

Resolution 376

City Attorney Sebastian Torres provided the reading of Resolution 376. Mayor Bell called for a motion to approve Resolution 376 for the civics awareness campaign, “City Government Month” that helps to educate elementary school students. Commissioner Kuehne made a motion with a second from Commissioner Kreimberg. The Commission approved by unanimous vote.

MOTION CARRIED

UNFINISHED BUSINESS:

CAO Brian Haney requested the Commission to approve the Palmer Paving bid to seal coat the Pride Park parking lots in the amount of \$82,050.00. Mayor Bell called for a motion to approve the bid from Palmer Paving. Commissioner Murray so moved, with a second from Commissioner Kuehne. The Clerk called the roll. The Commission approved by unanimous vote.

MOTION PASSED

NEW BUSINESS:

CAO Brian Haney requested the Commission to approve the Scott High School Homecoming Parade. Mayor Bell called for a motion to approve the Scott High School Homecoming Parade on September 22, 2023. Commissioner Murray so moved, with a second from Commissioner Braden. The Clerk called the roll. The Commission approved by unanimous vote.

MOTION PASSED

CAO Brian Haney requested the Commission to approve Center Point Church to host a Fall Festival in Pride Park on Saturday, October 28, 2023. Commissioner Kuehne so moved, with a second from Commissioner Murray. The Clerk called the roll. The Commission approved by unanimous vote.

MOTION PASSED

CAO Brian Haney requested the Commission to approve the Moose Lodge to host a Trunk or Treat in Pride Park on Sunday, October 29, 2023. Commissioner Murray so moved, with a second from Commissioner Braden. The Clerk called the roll. The Commission approved by unanimous vote.

MOTION PASSED

CAO Brian Haney requested the Commission to approve the Caucus Meeting and Special Commission Meeting to be held on Thursday, September 28, 2023, at 10 a.m. Commissioner Kuehne so moved, with a second from Commissioner Braden. The Clerk called the roll. The Commission approved by unanimous 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 Kuehne so moved, with a second from Commissioner Murray to adjourn the meeting. The motion passed with the unanimous approval of the Commission, the time being 7:45 p.m.

MOTION CARRIED

The next Commission Meeting will be Wednesday, October 11, at 7:00 p.m. at the City of Taylor Mill Municipal Building located at 5225 Taylor Mill Road.

APPROVED:

Daniel L. Bell, Mayor

ATTEST:

Kristy Webb, City Clerk

Date: _____

**City of Taylor Mill
SPECIAL COMMISSION MEETING
Thursday, September 28, 2023**

CALL TO ORDER & WELCOME:

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

LEGISLATION: *Legislation was sent to and received by the commission prior to the meeting.*

Ordinance 390 (09-28-23) – Second Reading

AN ORDINANCE OF THE CITY OF TAYLOR MILL, IN KENTON COUNTY, KENTUCKY, PROVIDING FOR THE ANNUAL ASSESSMENT OF ALL REAL ESTATE AND PERSONAL PROPERTY, WITHIN THE CORPORATE LIMITS OF THE CITY OF TAYLOR MILL, AND THE AD VALOREM TAXATION THEREOF, FOR THE FISCAL YEAR BEGINNING ON JULY 1, 2023 AND ENDING ON JUNE 30, 2024 AND PROVIDING FOR THE PAYMENT AND COLLECTION OF SUCH TAXES, AND THE PENALTIES AND INTEREST THEREON; AND DESCRIBING THE PURPOSE FOR WHICH THE TAXES SO COLLECTED SHALL BE APPROPRIATED AND USED.

City Attorney Jack Gatlin provided the second reading of Ordinance 390. The ad valorem tax on real property rate is \$0.448 for each One Hundred (\$100.00) Dollars and an ad valorem tax on all personal property at the rate of \$0.557 Dollars for each One Hundred (\$100.00) Dollars of the value thereof. Mayor Bell called for a motion to approve Ordinance 390. Commissioner Kuehne made a motion with a second from Commissioner Braden. Mayor Bell called for a voice call vote. Commission approved by unanimous vote.

MOTION PASSED

Ordinance 391 (09-28-23) – Second Reading

AN ORDINANCE OF THE CITY OF TAYLOR MILL, IN KENTON COUNTY KENTUCKY, IMPOSING A SOLID WASTE COLLECTION FEE ON ALL SINGLE-FAMILY RESIDENTIAL LOTS AND STRUCTURES IN THE CITY AND THE OWNERS THEREOF FOR THE PERIOD JULY 1, 2023 TO JUNE 30, 2024.

City Attorney Jack Gatlin provided the second reading of Ordinance 391 for the annual solid waste collection fee for single-family residents will be \$184.00 for the fiscal year. Mayor Bell called for a motion to approve Ordinance 391. Commissioner Braden made a motion with a

second from Commissioner Kuehne. Mayor Bell called for a voice call vote. Commission approved by unanimous vote.

MOTION PASSED

ADJOURNMENT:

There being no further business, Mayor Bell called for a motion to adjourn. Commissioner Kuehne so moved, with a second from Commissioner Braden to adjourn the meeting. The motion passed with the unanimous approval of the Commission, the time being 7:03 a.m.

MOTION CARRIED

The next Commission Meeting will be Wednesday, October 11, 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: _____

TREASURER REPORT

**General Fund
 Budget vs. Actual
 July through September 2023**

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
10.4001 · Real Estate Taxes	7,296.68	2,250,000.00	-2,242,703.32	0.3%
10.4002 · Real Estate Taxes Prior	0.00	5,000.00	-5,000.00	0.0%
10.4003 · Penalty & Interest RE	1,799.29	10,000.00	-8,200.71	18.0%
10.4004 · Real Estate Legal Fees	0.00	1,500.00	-1,500.00	0.0%
10.4005 · ABC Licenses	9,310.00	10,040.00	-730.00	92.7%
10.4006 · Net Profits Tax	11,252.80	215,500.00	-204,247.20	5.2%
10.4007 · Insurance Fees	213,890.76	740,000.00	-526,109.24	28.9%
10.4008 · Occupational Taxes	188,849.45	1,100,000.00	-911,150.55	17.2%
10.4009 · Utility Taxes	35,807.54	225,000.00	-189,192.46	15.9%
10.4010 · Cable Franchise Fees	10,677.03	30,000.00	-19,322.97	35.6%
10.4011 · Public Service Taxes	6,680.15	100,000.00	-93,319.85	6.7%
10.4012 · R/R Tangible Tax	0.00	22,500.00	-22,500.00	0.0%
10.4013 · R/R Car Line Tax	0.00	40,000.00	-40,000.00	0.0%
10.4014 · Omitted Tangible Property Tax	552.25	100.00	452.25	552.3%
10.4015 · Base Court Revenue	0.00	7,000.00	-7,000.00	0.0%
10.4016 · KLEPF/KFFPF Receipts	24,628.51	86,000.00	-61,371.49	28.6%
10.4017 · Waste Collection	1,074.00	400,615.00	-399,541.00	0.3%
10.4018 · Interest Earned	12,455.94	60,000.00	-47,544.06	20.8%
10.4019 · Ambulance Reimbursements	37,200.14	160,000.00	-122,799.86	23.3%
10.4020 · Impound Fees	650.00	250.00	400.00	260.0%
10.4021 · Police Fines	0.00	100.00	-100.00	0.0%
10.4022 · Civil Citations	20.00	200.00	-180.00	10.0%
10.4023 · Forfeitures	0.00	0.00	0.00	0.0%
10.4024 · State Aid-Fire Department	0.00	11,000.00	-11,000.00	0.0%
10.4025 · Bank Deposit Tax	0.00	16,125.00	-16,125.00	0.0%
10.4026 · Code Enforcement Citation Fees	200.00	0.00	200.00	100.0%
10.4027 · Off Duty Details -PD	0.00	0.00	0.00	0.0%
10.4028 · SRO Contract Reimbursements	0.00	0.00	0.00	0.0%
10.4029 · PD Explorer Program	0.00	0.00	0.00	0.0%
10.4030 · Senior Membership Dues	420.00	500.00	-80.00	84.0%
10.4033 · Brick Paver Sales	0.00	0.00	0.00	0.0%
10.4034 · Yard Sale Permits	90.00	100.00	-10.00	90.0%
10.4035 · Park Event Receipts	0.00	0.00	0.00	0.0%
10.4036 · Shelter House Rentals	2,926.48	5,000.00	-2,073.52	58.5%
10.4037 · Park Place Rentals	9,650.00	32,000.00	-22,350.00	30.2%
10.4040 · Oxford Hills Assessment	0.00	0.00	0.00	0.0%
10.4041 · Holland Drive Assessment	0.00	26,313.00	-26,313.00	0.0%
10.4042 · LWCF Grant	0.00	45,625.00	-45,625.00	0.0%
10.4043 · Unrealized Gain	-177.23	0.00	-177.23	100.0%
10.4044 · Realized Gain	0.00	0.00	0.00	0.0%
10.4045 · CARES Funding	0.00	0.00	0.00	0.0%
10.4046 · ARPA Funding	418,800.18	0.00	418,800.18	100.0%
10.4047 · Highway Safety Grant - PD	0.00	92,208.00	-92,208.00	0.0%
10.4049 · FEMA Grant - FD	9,700.52	0.00	9,700.52	100.0%
10.4050 · National Opioids Settlement	6,094.88	0.00	6,094.88	100.0%
10.4111 · Miscellaneous Income	13,986.61	25,000.00	-11,013.39	55.9%
Total Income	1,023,835.98	5,717,676.00	-4,693,840.02	17.9%
Gross Profit	1,023,835.98	5,717,676.00	-4,693,840.02	17.9%
Expense				
10.10 · Admin Department				
10.5001 · Salary/Electeds	3,657.90	14,632.00	-10,974.10	25.0%
10.5002 · Salary CAO	23,488.08	111,035.00	-87,546.92	21.2%
10.5003 · Salary City Clerk	12,988.80	61,392.00	-48,403.20	21.2%
10.5004 · Salary Treasurer	15,040.08	70,216.00	-55,175.92	21.4%
10.5005 · Overtime	978.06	6,000.00	-5,021.94	16.3%
10.5006 · Retirement	9,149.06	58,582.00	-49,432.94	15.6%
10.5007 · FICA	4,296.20	20,141.00	-15,844.80	21.3%
10.5008 · Medical Insurance	8,573.18	34,295.00	-25,721.82	25.0%
10.5009 · Medical Ins. Alternative	0.00	0.00	0.00	0.0%
10.5010 · Life/LTD	631.50	3,631.00	-2,999.50	17.4%
10.5011 · Workers Comp	9,543.97	750.00	8,793.97	1,272.5%

**General Fund
 Budget vs. Actual
 July through September 2023**

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
10.5013 · Employee Asst Program	87.50	525.00	-437.50	16.7%
10.5015 · Association Dues/Memberships	445.00	7,250.00	-6,805.00	6.1%
10.5016 · Training/Education	1,259.93	5,000.00	-3,740.07	25.2%
10.5017 · Publications	59.53	250.00	-190.47	23.8%
10.5018 · Uniforms/Clothing	0.00	300.00	-300.00	0.0%
10.5019 · Cellular	419.54	3,200.00	-2,780.46	13.1%
10.5020 · IT Support	475.00	3,000.00	-2,525.00	15.8%
10.5021 · Computer Equipment	63.99	2,500.00	-2,436.01	2.6%
10.5022 · Fuel	187.16	750.00	-562.84	25.0%
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	0.00	2,500.00	-2,500.00	0.0%
10.5026 · Electric	272.80	3,500.00	-3,227.20	7.8%
10.5027 · Water-City Bldg	74.42	450.00	-375.58	16.5%
10.5028 · Sanitation	456.65	1,750.00	-1,293.35	26.1%
10.5029 · City Bldg Repair/Maintenance	1,344.57	5,000.00	-3,655.43	26.9%
10.5030 · Office Supplies	1,405.83	5,500.00	-4,094.17	25.6%
10.5031 · Telephone/Internet Services	387.61	2,200.00	-1,812.39	17.6%
10.5033 · Office Equipment	0.00	750.00	-750.00	0.0%
10.5034 · Insurance	2,318.80	8,500.00	-6,181.20	27.3%
10.5035 · Service Agreements/Contracts	6,270.63	24,000.00	-17,729.37	26.1%
10.5037 · Janitorial Services	659.21	3,500.00	-2,840.79	18.8%
10.5038 · Landscaping	71.50	1,000.00	-928.50	7.2%
10.5042 · Equipment Repair/Maintenance	0.00	0.00	0.00	0.0%
10.5043 · Advertisements	0.00	2,000.00	-2,000.00	0.0%
10.5044 · Audit Services	1,025.00	25,000.00	-23,975.00	4.1%
10.5045 · City Attorney Services	8,124.99	36,000.00	-27,875.01	22.6%
10.5046 · Codification	495.00	2,500.00	-2,005.00	19.8%
10.5047 · Data Processing	25,769.88	26,000.00	-230.12	99.1%
10.5048 · Employee Enrichment	1,190.00	1,750.00	-560.00	68.0%
10.5049 · Banking Fees	302.32	2,500.00	-2,197.68	12.1%
10.5050 · Kenton County Dog Warden	2,339.80	11,000.00	-8,660.20	21.3%
10.5051 · Payroll Service Fees	1,669.85	7,750.00	-6,080.15	21.5%
10.5052 · Planning and Zoning Fees	3,779.82	20,000.00	-16,220.18	18.9%
10.5053 · Prof. Accounting Services	760.00	9,600.00	-8,840.00	7.9%
10.5054 · Real Estate Tax Refund CY	0.00	1,200.00	-1,200.00	0.0%
10.5055 · Real Estate Tax Refund PY	0.00	2,250.00	-2,250.00	0.0%
10.5056 · Street Lights	10,162.85	40,000.00	-29,837.15	25.4%
10.5057 · Waste Collection	66,769.20	400,615.00	-333,845.80	16.7%
10.5058 · Special Counsel	0.00	3,000.00	-3,000.00	0.0%
10.5059 · Fleet Management	0.00	8,500.00	-8,500.00	0.0%
10.5060 · Education Reimbursement	0.00	3,300.00	-3,300.00	0.0%
10.5111 · Miscellaneous Expenses	2,591.36	6,000.00	-3,408.64	43.2%
Total 10.10 · Admin Department	229,784.20	1,073,564.00	-843,779.80	21.4%
10.20. · Police Department				
20.5001 · Police Chief Salary	19,334.70	91,400.00	-72,065.30	21.2%
20.5002 · Police Officer Salaries	118,918.99	591,501.00	-472,582.01	20.1%
20.5003 · SRO Salaries	0.00	0.00	0.00	0.0%
20.5004 · Admin Clerk Salary	10,648.00	50,341.00	-39,693.00	21.2%
20.5005 · Overtime	10,996.71	70,000.00	-59,003.29	15.7%
20.5006 · Retirement	38,567.15	277,589.00	-239,021.85	13.9%
20.5007 · FICA	12,967.84	65,262.00	-52,294.16	19.9%
20.5008 · Medical Insurance	40,283.10	153,420.00	-113,136.90	26.3%
20.5009 · Medical Insurance Alternative	3,643.92	14,570.00	-10,926.08	25.0%
20.5010 · Life/LTD	1,700.32	11,341.00	-9,640.68	15.0%
20.5011 · Workers Comp	8,213.26	30,000.00	-21,786.74	27.4%
20.5013 · Employee Asst Program	87.50	525.00	-437.50	16.7%
20.5014 · KLEPF	8,499.09	47,300.00	-38,800.91	18.0%
20.5015 · Assoc. Dues/Memberships	100.00	8,500.00	-8,400.00	1.2%
20.5016 · Training/Education	3,133.96	20,000.00	-16,866.04	15.7%
20.5017 · Publications	0.00	200.00	-200.00	0.0%
20.5018 · Uniforms	1,998.77	14,500.00	-12,501.23	13.8%
20.5019 · Cellular Expense	412.70	6,484.00	-6,071.30	6.4%
20.5020 · IT Support	475.00	3,500.00	-3,025.00	13.6%

General Fund Budget vs. Actual July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
20.5021 · Computer Equipment	293.48	2,500.00	-2,206.52	11.7%
20.5022 · Fuel	8,579.34	35,000.00	-26,420.66	24.5%
20.5023 · Vehicle Maintenance	1,041.24	12,000.00	-10,958.76	8.7%
20.5024 · Printing	0.00	750.00	-750.00	0.0%
20.5025 · Postage	0.00	250.00	-250.00	0.0%
20.5029 · Building Repair and Maintenance	54.62	5,000.00	-4,945.38	1.1%
20.5030 · Office Supplies	556.93	2,500.00	-1,943.07	22.3%
20.5031 · Telephone/Internet Services	393.42	1,600.00	-1,206.58	24.6%
20.5033 · Office Equipment	119.99	5,000.00	-4,880.01	2.4%
20.5034 · Insurance	8,729.60	32,000.00	-23,270.40	27.3%
20.5035 · Service Agreements/Contracts	18,703.55	26,750.00	-8,046.45	69.9%
20.5037 · Janitorial Supplies	89.21	250.00	-160.79	35.7%
20.5039 · Technical Supplies	364.52	8,500.00	-8,135.48	4.3%
20.5040 · Technical Equipment	2,351.28	12,750.00	-10,398.72	18.4%
20.5041 · Crime Prevention NEAT	0.00	1,000.00	-1,000.00	0.0%
20.5042 · Equipment Repair/Maintenance	0.00	500.00	-500.00	0.0%
20.5043 · Explorer Program	0.00	0.00	0.00	0.0%
20.5044 · Impoundment Fees	0.00	0.00	0.00	0.0%
20.5045 · Off Duty Police Details	0.00	0.00	0.00	0.0%
20.5046 · Cruiser Washes	0.00	0.00	0.00	0.0%
20.5047 · Fleet Management	0.00	51,000.00	-51,000.00	0.0%
20.5048 · Police Department Forfeitures	0.00	500.00	-500.00	0.0%
20.5049 · Edicuationa Reimbursement	0.00	10,000.00	-10,000.00	0.0%
20.5111 · Miscellaneous Expenses	635.11	6,000.00	-5,364.89	10.6%
Total 10.20. · Police Department	321,893.30	1,670,283.00	-1,348,389.70	19.3%
10.30 · Fire Department				
30.5001 · Fire Chief Salary	20,263.32	95,791.00	-75,527.68	21.2%
30.5002 · Full Time Firemen Salaries	107,038.76	522,195.00	-415,156.24	20.5%
30.5003 · Part Time FF Salaries	56,398.25	306,662.00	-250,263.75	18.4%
30.5005 · Overtime	7,378.84	50,000.00	-42,621.16	14.8%
30.5006 · Retirement	57,449.28	375,650.00	-318,200.72	15.3%
30.5007 · FICA	15,278.27	75,000.00	-59,721.73	20.4%
30.5008 · Medical Insurance	17,229.29	83,060.00	-65,830.71	20.7%
30.5009 · Medical Insurance Alternative	4,858.56	21,855.00	-16,996.44	22.2%
30.5010 · Life/LTD	1,610.34	8,055.00	-6,444.66	20.0%
30.5011 · Workers Comp	13,777.78	27,000.00	-13,222.22	51.0%
30.5013 · Employee Asst. Program	87.50	525.00	-437.50	16.7%
30.5014 · KFFPF	6,509.21	38,700.00	-32,190.79	16.8%
30.5015 · Assoc. Dues/Memberships	0.00	1,500.00	-1,500.00	0.0%
30.5016 · Training/Education	3,180.72	7,000.00	-3,819.28	45.4%
30.5017 · Publications	0.00	1,000.00	-1,000.00	0.0%
30.5018 · Uniforms	1,279.72	14,000.00	-12,720.28	9.1%
30.5019 · Cellular	847.00	6,100.00	-5,253.00	13.9%
30.5020 · IT Support	475.00	3,000.00	-2,525.00	15.8%
30.5021 · Computer Expense	102.98	1,000.00	-897.02	10.3%
30.5022 · Fuel	3,353.62	20,000.00	-16,646.38	16.8%
30.5023 · Vehicle Maintenance	2,472.12	30,000.00	-27,527.88	8.2%
30.5024 · Printing	142.11	1,500.00	-1,357.89	9.5%
30.5025 · Postage	0.00	100.00	-100.00	0.0%
30.5026 · Electric	4,988.18	28,000.00	-23,011.82	17.8%
30.5027 · Water	238.86	1,000.00	-761.14	23.9%
30.5028 · Sanitation	327.95	1,500.00	-1,172.05	21.9%
30.5029 · Building Repair/Maintenance	128.20	3,000.00	-2,871.80	4.3%
30.5030 · Office Supplies	202.46	1,000.00	-797.54	20.2%
30.5031 · Telephone/Internet Services	393.42	1,925.00	-1,531.58	20.4%
30.5033 · Office Equipment	118.99	500.00	-381.01	23.8%
30.5034 · Insurance	40,664.29	35,865.00	4,799.29	113.4%
30.5035 · Service Agreements/Contracts	6,208.88	21,000.00	-14,791.12	29.6%
30.5037 · Janitorial Supplies	760.26	2,500.00	-1,739.74	30.4%
30.5041 · Fire Vehicles	0.00	28,000.00	-28,000.00	0.0%
30.5042 · Equipment Repair/Maintenance	0.00	5,000.00	-5,000.00	0.0%
30.5043 · ALS Medications	542.31	5,000.00	-4,457.69	10.8%
30.5044 · EMS Licensures	570.25	2,000.00	-1,429.75	28.5%
30.5045 · Staff Medicals/Immunizations	0.00	2,000.00	-2,000.00	0.0%

**General Fund
Budget vs. Actual
July through September 2023**

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
30.5046 · Major Squad Equipment	1,400.00	5,000.00	-3,600.00	28.0%
30.5047 · Major Fire Equipment	6,220.56	6,000.00	220.56	103.7%
30.5048 · Medical Director	5,000.00	5,000.00	0.00	100.0%
30.5049 · Public Education	709.00	1,000.00	-291.00	70.9%
30.5050 · Radios	189.13	8,000.00	-7,810.87	2.4%
30.5051 · Rehab. Fire/EMS	265.95	600.00	-334.05	44.3%
30.5054 · Squad Billing Services	0.00	0.00	0.00	0.0%
30.5055 · Squad Equipment	92.18	3,000.00	-2,907.82	3.1%
30.5056 · Squad Supplies	752.95	3,000.00	-2,247.05	25.1%
30.5057 · State Aid Equipment	0.00	0.00	0.00	0.0%
30.5059 · Vol. Benefit Payments	0.00	500.00	-500.00	0.0%
30.5061 · Vol. Recruitment/Appreciation	0.00	500.00	-500.00	0.0%
30.5062 · PPE Replacement	10,211.07	14,000.00	-3,788.93	72.9%
30.5063 · Stryker Purchase Agreement	0.00	0.00	0.00	0.0%
30.5064 · Ambulance Provider Assessment	5,093.94	15,000.00	-9,906.06	34.0%
30.5065 · Educational Reimbursement	0.00	3,300.00	-3,300.00	0.0%
30.5111 · Miscellaneous	304.50	5,000.00	-4,695.50	6.1%
Total 10.30 · Fire Department	405,116.00	1,897,883.00	-1,492,767.00	21.3%
10.40 · Public Works				
40.5001 · Public Works Director Salary	19,602.75	89,911.00	-70,308.25	21.8%
40.5002 · Public Work Salaries	36,759.94	171,794.00	-135,034.06	21.4%
40.5005 · Overtime	3,261.07	30,000.00	-26,738.93	10.9%
40.5006 · Retirement	9,886.16	67,850.00	-57,963.84	14.6%
40.5007 · FICA	4,610.00	22,250.00	-17,640.00	20.7%
40.5008 · Medical Insurance	8,694.78	35,770.00	-27,075.22	24.3%
40.5009 · Medical Insurance Alternative	1,908.57	7,635.00	-5,726.43	25.0%
40.5010 · Life/LTD	716.07	3,761.00	-3,044.93	19.0%
40.5011 · Workers Comp	2,532.11	12,000.00	-9,467.89	21.1%
40.5012 · Longevity	0.00	2,500.00	-2,500.00	0.0%
40.5013 · Employee Asst. Program	87.50	525.00	-437.50	16.7%
40.5015 · Assoc. Dues/Memberships	0.00	100.00	-100.00	0.0%
40.5016 · Training/Education	0.00	300.00	-300.00	0.0%
40.5018 · Uniforms	0.00	2,400.00	-2,400.00	0.0%
40.5019 · Cellular	247.14	2,250.00	-2,002.86	11.0%
40.5020 · IT Support	475.00	2,850.00	-2,375.00	16.7%
40.5021 · Computer Equipment	0.00	500.00	-500.00	0.0%
40.5022 · Fuel	4,055.87	30,000.00	-25,944.13	13.5%
40.5023 · Vehicle Maintenance	1,470.57	25,000.00	-23,529.43	5.9%
40.5029 · Building Repair/Maintenance	0.00	1,000.00	-1,000.00	0.0%
40.5030 · Office Supplies	128.61	200.00	-71.39	64.3%
40.5031 · Telephone/Internet Services	179.54	1,000.00	-820.46	18.0%
40.5034 · Insurance	1,636.80	15,000.00	-13,363.20	10.9%
40.5035 · Service Agreement/Contracts	495.00	2,000.00	-1,505.00	24.8%
40.5037 · Janitorial Supplies	103.00	3,000.00	-2,897.00	3.4%
40.5038 · Equipment Repair/Maintenance	620.76	16,500.00	-15,879.24	3.8%
40.5040 · Major Equipment	13,929.00	21,600.00	-7,671.00	64.5%
40.5041 · Tools and Supplies	1,752.77	5,000.00	-3,247.23	35.1%
40.5042 · Road Signs	307.71	2,000.00	-1,692.29	15.4%
40.5047 · Fleet Management	0.00	0.00	0.00	0.0%
40.5049 · Educational Reimbursement	0.00	1,000.00	-1,000.00	0.0%
40.5111 · Miscellaneous Expenses	1,637.68	5,000.00	-3,362.32	32.8%
Total 10.40 · Public Works	115,098.40	580,696.00	-465,597.60	19.8%
10.50 · Senior Services				
50.5001 · Senior Hospitality	403.28	2,000.00	-1,596.72	20.2%
50.5002 · Senior Speaker Series	0.00	0.00	0.00	0.0%
50.5111 · Senior Miscellaneous	0.00	200.00	-200.00	0.0%
10.50 · Senior Services - Other	0.00	0.00	0.00	0.0%
Total 10.50 · Senior Services	403.28	2,200.00	-1,796.72	18.3%

**General Fund
Budget vs. Actual
July through September 2023**

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
10.60 · Community Events				
60.5001 · Homecoming Parade	603.88	300.00	303.88	201.3%
60.5002 · Park Movies	1,042.92	750.00	292.92	139.1%
60.5003 · Tree Lighting Ceremony	0.00	3,750.00	-3,750.00	0.0%
60.5004 · Santa On Trucks	0.00	250.00	-250.00	0.0%
60.5005 · Easter Egg Hunt	0.00	3,000.00	-3,000.00	0.0%
60.5006 · Holiday Yard Decorating	0.00	175.00	-175.00	0.0%
60.5024 · Printing	0.00	150.00	-150.00	0.0%
60.5025 · Postage	0.00	0.00	0.00	0.0%
60.5026 · Equipment/Supplies	140.98	1,000.00	-859.02	14.1%
60.5027 · Signs	0.00	1,200.00	-1,200.00	0.0%
60.5028 · Special Events	10,474.02	8,000.00	2,474.02	130.9%
60.5111 · Miscellaneous Expenses	0.00	3,000.00	-3,000.00	0.0%
10.60 · Community Events - Other	0.00	0.00	0.00	0.0%
Total 10.60 · Community Events	12,261.80	21,575.00	-9,313.20	56.8%
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	308.76	1,600.00	-1,291.24	19.3%
70.5006 · Flags	0.00	550.00	-550.00	0.0%
70.5007 · Lighting Maintenance	27.17	600.00	-572.83	4.5%
70.5008 · Equipment/Supplies	22.15	1,000.00	-977.85	2.2%
70.5010 · Shelter Houses Maint.	0.00	2,000.00	-2,000.00	0.0%
70.5013 · Playground Equip Repair/Maint.	206.20	2,500.00	-2,293.80	8.2%
70.5014 · Safety Surface Repair/Maint.	0.00	0.00	0.00	0.0%
70.5015 · Park Place Maintenance	378.31	5,000.00	-4,621.69	7.6%
70.5017 · Signage & Trail Markers	187.28	500.00	-312.72	37.5%
70.5020 · Trail Construction/Maint.	0.00	0.00	0.00	0.0%
70.5024 · Printing	0.00	0.00	0.00	0.0%
70.5026 · Electric	1,124.36	9,000.00	-7,875.64	12.5%
70.5027 · Water	623.71	1,750.00	-1,126.29	35.6%
70.5028 · Sanitation	1,470.15	5,300.00	-3,829.85	27.7%
70.5031 · Cable/Phone/Internet Park Place	896.79	4,000.00	-3,103.21	22.4%
70.5034 · Insurance-Pride Park	0.00	4,000.00	-4,000.00	0.0%
70.5035 · Service Agreements/Contracts	6,630.00	19,400.00	-12,770.00	34.2%
70.5037 · Janitorial Supplies	710.23	5,000.00	-4,289.77	14.2%
70.5038 · Landscaping	1,496.00	2,500.00	-1,004.00	59.8%
70.5039 · Janitorial Services	2,000.00	10,000.00	-8,000.00	20.0%
70.5040 · LWCF Grant for Pride Park Match	0.00	24,625.00	-24,625.00	0.0%
70.5111 · Miscellaneous Expenses	14,984.38	4,000.00	10,984.38	374.6%
Total 10.70 · Parks Department	31,065.49	105,825.00	-74,759.51	29.4%
10.80 · Capital Improvements				
80.5021 · Public Works Vehicles	100,000.00			
80.5006 · GF Transfer to MRA	0.00	0.00	0.00	0.0%
80.5007 · Engineering Consultants	4,351.25	125,000.00	-120,648.75	3.5%
80.5008 · TM Road Sidewalk Phase II	0.00	0.00	0.00	0.0%
80.5010 · Street Program	0.00	0.00	0.00	0.0%
80.5011 · TM Rd Sidewalk Phase 3	2,779.74	35,000.00	-32,220.26	7.9%
80.5012 · Pride Pkwy Lighting Loan Payabl	54,282.01	55,567.00	-1,284.99	97.7%
80.5013 · Capital Savings/Investment	0.00	0.00	0.00	0.0%
80.5014 · Gas Pump Replacement	0.00	0.00	0.00	0.0%
80.5015 · Firehouse Rehab/ Debt Service	15,641.06	2,000,000.00	-1,984,358.94	0.8%
80.5016 · Public Works Storage	0.00	0.00	0.00	0.0%
80.5017 · Stormwater Cost Share	0.00	5,000.00	-5,000.00	0.0%
80.5018 · Paving in Pride Park	39,250.00	0.00	39,250.00	100.0%

**General Fund
Budget vs. Actual
July through September 2023**

	<u>Jul - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
80.5019 - Water Line Break City Hall	0.00	0.00	0.00	0.0%
80.5020 - Fire Pumper Purchase	677,710.00	750,000.00	-72,290.00	90.4%
Total 10.80 - Capital Improvements	<u>894,014.06</u>	<u>2,970,567.00</u>	<u>-2,076,552.94</u>	<u>30.1%</u>
Total Expense	<u>2,009,636.53</u>	<u>8,322,593.00</u>	<u>-6,312,956.47</u>	<u>24.1%</u>
Net Ordinary Income	<u>-985,800.55</u>	<u>-2,604,917.00</u>	<u>1,619,116.45</u>	<u>37.8%</u>
Net Income	<u>-985,800.55</u>	<u>-2,604,917.00</u>	<u>1,619,116.45</u>	<u>37.8%</u>

**General Fund
 Profit & Loss
 July through September 2023**

Jul - Sep 23

Ordinary Income/Expense

Income

10.4001 · Real Estate Taxes	7,296.68
10.4003 · Penalty & Interest RE	1,799.29
10.4005 · ABC Licenses	9,310.00
10.4006 · Net Profits Tax	11,252.80
10.4007 · Insurance Fees	213,890.76
10.4008 · Occupational Taxes	188,849.45
10.4009 · Utility Taxes	35,807.54
10.4010 · Cable Franchise Fees	10,677.03
10.4011 · Public Service Taxes	6,680.15
10.4014 · Omitted Tangible Property Tax	552.25
10.4016 · KLEPF/KFFPF Receipts	24,628.51
10.4017 · Waste Collection	1,074.00
10.4018 · Interest Earned	12,455.94
10.4019 · Ambulance Reimbursements	37,200.14
10.4020 · Impound Fees	650.00
10.4022 · Civil Citations	20.00
10.4026 · Code Enforcement Citation Fees	200.00
10.4030 · Senior Membership Dues	420.00
10.4034 · Yard Sale Permits	90.00
10.4036 · Shelter House Rentals	2,926.48
10.4037 · Park Place Rentals	9,650.00
10.4043 · Unrealized Gain	-177.23
10.4046 · ARPA Funding	418,800.18
10.4049 · FEMA Grant - FD	9,700.52
10.4050 · National Opioids Settlement	6,094.88
10.4111 · Miscellaneous Income	13,986.61

Total Income

1,023,835.98

Gross Profit

1,023,835.98

Expense

10.10 · Admin Department	
10.5001 · Salary/Electeds	3,657.90
10.5002 · Salary CAO	23,488.08
10.5003 · Salary City Clerk	12,988.80
10.5004 · Salary Treasurer	15,040.08
10.5005 · Overtime	978.06
10.5006 · Retirement	9,149.06
10.5007 · FICA	4,296.20
10.5008 · Medical Insurance	8,573.18
10.5010 · Life/LTD	631.50
10.5011 · Workers Comp	9,543.97
10.5013 · Employee Asst Program	87.50
10.5015 · Association Dues/Memberships	445.00
10.5016 · Training/Education	1,259.93
10.5017 · Publications	59.53
10.5019 · Cellular	419.54
10.5020 · IT Support	475.00
10.5021 · Computer Equipment	63.99
10.5022 · Fuel	187.16
10.5023 · Vehicle Maintenance	197.63
10.5026 · Electric	272.80
10.5027 · Water-City Bldg	74.42
10.5028 · Sanitation	456.65
10.5029 · City Bldg Repair/Maintenance	1,344.57
10.5030 · Office Supplies	1,405.83
10.5031 · Telephone/Internet Services	387.61
10.5034 · Insurance	2,318.80
10.5035 · Service Agreements/Contracts	6,270.63
10.5037 · Janitorial Services	659.21
10.5038 · Landscaping	71.50
10.5044 · Audit Services	1,025.00
10.5045 · City Attorney Services	8,124.99

**General Fund
Profit & Loss
July through September 2023**

	<u>Jul - Sep 23</u>
10.5046 · Codification	495.00
10.5047 · Data Processing	25,769.88
10.5048 · Employee Enrichment	1,190.00
10.5049 · Banking Fees	302.32
10.5050 · Kenton County Dog Warden	2,339.80
10.5051 · Payroll Service Fees	1,669.85
10.5052 · Planning and Zoning Fees	3,779.82
10.5053 · Prof. Accounting Services	760.00
10.5054 · Real Estate Tax Refund CY	0.00
10.5056 · Street Lights	10,162.85
10.5057 · Waste Collection	66,769.20
10.5111 · Miscellaneous Expenses	2,591.36
Total 10.10 · Admin Department	229,784.20
10.20 · Police Department	
20.5001 · Police Chief Salary	19,334.70
20.5002 · Police Officer Salaries	118,918.99
20.5003 · SRO Salaries	0.00
20.5004 · Admin Clerk Salary	10,648.00
20.5005 · Overtime	10,996.71
20.5006 · Retirement	38,567.15
20.5007 · FICA	12,967.84
20.5008 · Medical Insurance	40,283.10
20.5009 · Medical Insurance Alternative	3,643.92
20.5010 · Life/LTD	1,700.32
20.5011 · Workers Comp	8,213.26
20.5013 · Employee Asst Program	87.50
20.5014 · KLEPF	8,499.09
20.5015 · Assoc. Dues/Memberships	100.00
20.5016 · Training/Education	3,133.96
20.5018 · Uniforms	1,998.77
20.5019 · Cellular Expense	412.70
20.5020 · IT Support	475.00
20.5021 · Computer Equipment	293.48
20.5022 · Fuel	8,579.34
20.5023 · Vehicle Maintenance	1,041.24
20.5029 · Building Repair and Maintenance	54.62
20.5030 · Office Supplies	556.93
20.5031 · Telephone/Internet Services	393.42
20.5033 · Office Equipment	119.99
20.5034 · Insurance	8,729.60
20.5035 · Service Agreements/Contracts	18,703.55
20.5037 · Janitorial Supplies	89.21
20.5039 · Technical Supplies	364.52
20.5040 · Technical Equipment	2,351.28
20.5111 · Miscellaneous Expenses	635.11
Total 10.20 · Police Department	321,893.30
10.30 · Fire Department	
30.5001 · Fire Chief Salary	20,263.32
30.5002 · Full Time Firemen Salaries	107,038.76
30.5003 · Part Time FF Salaries	56,398.25
30.5005 · Overtime	7,378.84
30.5006 · Retirement	57,449.28
30.5007 · FICA	15,278.27
30.5008 · Medical Insurance	17,229.29
30.5009 · Medical Insurance Alternative	4,858.56
30.5010 · Life/LTD	1,610.34
30.5011 · Workers Comp	13,777.78
30.5013 · Employee Asst. Program	87.50
30.5014 · KFFPF	6,509.21
30.5016 · Training/Education	3,180.72
30.5018 · Uniforms	1,279.72
30.5019 · Cellular	847.00
30.5020 · IT Support	475.00

**General Fund
 Profit & Loss
 July through September 2023**

	Jul - Sep 23
30.5021 · Computer Expense	102.98
30.5022 · Fuel	3,353.62
30.5023 · Vehicle Maintenance	2,472.12
30.5024 · Printing	142.11
30.5026 · Electric	4,988.18
30.5027 · Water	238.86
30.5028 · Sanitation	327.95
30.5029 · Building Repair/Maintenance	128.20
30.5030 · Office Supplies	202.46
30.5031 · Telephone/Internet Services	393.42
30.5033 · Office Equipment	118.99
30.5034 · Insurance	40,664.29
30.5035 · Service Agreements/Contracts	6,208.88
30.5037 · Janitorial Supplies	760.26
30.5043 · ALS Medications	542.31
30.5044 · EMS Licensures	570.25
30.5046 · Major Squad Equipment	1,400.00
30.5047 · Major Fire Equipment	6,220.56
30.5048 · Medical Director	5,000.00
30.5049 · Public Education	709.00
30.5050 · Radios	189.13
30.5051 · Rehab. Fire/EMS	265.95
30.5055 · Squad Equipment	92.18
30.5056 · Squad Supplies	752.95
30.5062 · PPE Replacement	10,211.07
30.5064 · Ambulance Provider Assessment	5,093.94
30.5111 · Miscellaneous	304.50
Total 10.30 · Fire Department	405,116.00
10.40 · Public Works	
40.5001 · Public Works Director Salary	19,602.75
40.5002 · Public Work Salaries	36,759.94
40.5005 · Overtime	3,261.07
40.5006 · Retirement	9,886.16
40.5007 · FICA	4,610.00
40.5008 · Medical Insurance	8,694.78
40.5009 · Medical Insurance Alternative	1,908.57
40.5010 · Life/LTD	716.07
40.5011 · Workers Comp	2,532.11
40.5013 · Employee Asst. Program	87.50
40.5019 · Cellular	247.14
40.5020 · IT Support	475.00
40.5022 · Fuel	4,055.87
40.5023 · Vehicle Maintenance	1,470.57
40.5030 · Office Supplies	128.61
40.5031 · Telephone/Internet Services	179.54
40.5034 · Insurance	1,636.80
40.5035 · Service Agreement/Contracts	495.00
40.5037 · Janitorial Supplies	103.00
40.5038 · Equipment Repair/Maintenance	620.76
40.5040 · Major Equipment	13,929.00
40.5041 · Tools and Supplies	1,752.77
40.5042 · Road Signs	307.71
40.5111 · Miscellaneous Expenses	1,637.68
Total 10.40 · Public Works	115,098.40
10.50 · Senior Services	
50.5001 · Senior Hospitality	403.28
Total 10.50 · Senior Services	403.28

**General Fund
Profit & Loss
July through September 2023**

	<u>Jul - Sep 23</u>
10.60 · Community Events	
60.5001 · Homecoming Parade	603.88
60.5002 · Park Movies	1,042.92
60.5026 · Equipment/Supplies	140.98
60.5028 · Special Events	10,474.02
	<hr/>
Total 10.60 · Community Events	12,261.80
10.70 · Parks Department	
70.5005 · Fire Monitoring Services	308.76
70.5007 · Lighting Maintenance	27.17
70.5008 · Equipment/Supplies	22.15
70.5013 · Playground Equip Repair/Maint.	206.20
70.5015 · Park Place Maintenance	378.31
70.5017 · Signage & Trail Markers	187.28
70.5026 · Electric	1,124.36
70.5027 · Water	623.71
70.5028 · Sanitation	1,470.15
70.5031 · Cable/Phone/Internet Park Place	896.79
70.5035 · Service Agreements/Contracts	6,630.00
70.5037 · Janitorial Supplies	710.23
70.5038 · Landscaping	1,496.00
70.5039 · Janitorial Services	2,000.00
70.5111 · Miscellaneous Expenses	14,984.38
	<hr/>
Total 10.70 · Parks Department	31,065.49
10.80 · Capital Improvements	
80.5021 · Public Works Vehicles	100,000.00
80.5007 · Engineering Consultants	4,351.25
80.5011 · TM Rd Sidewalk Phase 3	2,779.74
80.5012 · Pride Pkwy Lighting Loan Payabl	54,282.01
80.5015 · Firehouse Rehab/ Debt Service	15,641.06
80.5018 · Paving In Pride Park	39,250.00
80.5020 · Fire Pumper Purchase	677,710.00
	<hr/>
Total 10.80 · Capital Improvements	894,014.06
Total Expense	<hr/> 2,009,636.53
Net Ordinary Income	<hr/> -985,800.55
Net Income	<hr/> -985,800.55 <hr/>

**General Fund
 Balance Sheet
 As of September 30, 2023**

	Sep 30, 23
ASSETS	
Current Assets	
Checking/Savings	
10.1004 · KLC Investment Account	44,867.30
10.1005 · Police Dept Evidence Funds	2,594.00
10.1006 · General Fund Heritage Bank Chec	5,362,875.07
10.1007 · Heritage Restricted Capital	100,363.14
10.1009 · Ameriprise Financial - CDs	2,441,336.77
Total Checking/Savings	7,952,036.28
Other Current Assets	
10.1012 · Inventory - Fuel	1,187.50
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
10.1033 · Public Service Tax Receivable	6,680.15
10.1035 · Other Receivables	14,705.94
10.1037 · Insurance Tax Receivable	205,711.91
10.1042 · Prepaid Expenses	22,689.18
10.1501 · Current Portion Holland Rec	26,313.00
Total Other Current Assets	368,773.41
Total Current Assets	8,320,809.69
TOTAL ASSETS	8,320,809.69
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
10.2000 · Accounts Payable	783,815.50
Total Accounts Payable	783,815.50
Credit Cards	
10.2030 · Heritage Bank CC	-2,275.77
Total Credit Cards	-2,275.77
Other Current Liabilities	
10.2060 · Sales Tax Payable	2,854.80
10.2063 · Employee Paid Vision Insurance	-22.53
10.2062 · Employee Paid Dental Insurance	-95.77
10.2065 · CERS Withheld	10,532.19
10.2066 · Park Place Security Deposits	9,000.00
10.2067 · Shelter Security Deposits	488.80
10.2068 · Evidence Fund Escrow	2,594.00
Total Other Current Liabilities	25,351.49
Total Current Liabilities	806,891.22
Long Term Liabilities	
10.2071 · Deferred Revenue	1,454,236.35
10.2701 · Unearned Revenue	26,313.12
Total Long Term Liabilities	1,480,549.47
Total Liabilities	2,287,440.69
Equity	
10.3099 · Fund Balance	7,019,169.55
Net Income	-985,800.55
Total Equity	6,033,369.00
TOTAL LIABILITIES & EQUITY	8,320,809.69

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

	<u>Jul - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
20.4001 · State Assistance/MRA	83,385.00	143,275.00	-59,890.00	58.2%
20.4002 · Interest checking	614.21	200.00	414.21	307.1%
20.4003 · Interfund Transfer	0.00	0.00	0.00	0.0%
Total Income	<u>83,999.21</u>	<u>143,475.00</u>	<u>-59,475.79</u>	<u>58.5%</u>
Gross Profit	83,999.21	143,475.00	-59,475.79	58.5%
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	25,376.63	50,000.00	-24,623.37	50.8%
20.5004 · Annual Street Program	115,680.24	375,000.00	-259,319.76	30.8%
20.5005 · Salt	0.00	0.00	0.00	0.0%
20.5049 · Bank Fees	31.14	250.00	-218.86	12.5%
Total Expense	<u>141,088.01</u>	<u>475,250.00</u>	<u>-334,161.99</u>	<u>29.7%</u>
Net Ordinary Income	<u>-57,088.80</u>	<u>-331,775.00</u>	<u>274,686.20</u>	<u>17.2%</u>
Net Income	<u><u>-57,088.80</u></u>	<u><u>-331,775.00</u></u>	<u><u>274,686.20</u></u>	<u><u>17.2%</u></u>

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

	<u>Jul - Sep 23</u>
Ordinary Income/Expense	
Income	
20.4001 · State Assistance/MRA	83,385.00
20.4002 · Interest checking	614.21
	<hr/>
Total Income	83,999.21
	<hr/>
Gross Profit	83,999.21
	<hr/>
Expense	
20.5003 · In-House Road Projects	25,376.63
20.5004 · Annual Street Program	115,680.24
20.5049 · Bank Fees	31.14
	<hr/>
Total Expense	141,088.01
	<hr/>
Net Ordinary Income	-57,088.80
	<hr/>
Net Income	<u><u>-57,088.80</u></u>

CITY OF TAYLOR MILL (MRA)
Balance Sheet
As of September 30, 2023

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
20.1006 · MRA Heritage Checking	465,470.01
Total Checking/Savings	<u>465,470.01</u>
Total Current Assets	<u>465,470.01</u>
TOTAL ASSETS	<u><u>465,470.01</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	114,844.24
Total Accounts Payable	<u>114,844.24</u>
Total Current Liabilities	<u>114,844.24</u>
Total Liabilities	114,844.24
Equity	
20.3200 · Fund Balance	407,714.57
Net Income	<u>-57,088.80</u>
Total Equity	<u>350,625.77</u>
TOTAL LIABILITIES & EQUITY	<u><u>465,470.01</u></u>



TAYLOR MILL FINANCIAL SUMMARY JULY - SEPTEMBER 2023

Revenues	Budgeted Income	YTD Income
General Fund	5,717,676.00	1,023,835.98
Municipal Road Aid Fund	488,225.00	83,999.21
Totals	6,205,901.00	1,107,835.19
Expenditures	Budgeted Expenditures	YTD Expenditures
General Fund		
Administration	1,073,564.00	229,784.20
Police	1,670,283.00	321,893.30
Fire	1,897,883.00	405,116.00
Public Works	580,696.00	115,098.40
Senior Services	2,200.00	403.28
Community Events	21,575.00	12,261.80
Parks Department	105,825.00	31,065.49
Capital Improvements	2,970,567.00	894,014.06
Municipal Road Aid Fund	500,250.00	141,088.01
Totals	8,822,843.00	2,150,724.54
Property Tax Summary	Current MTD	Fiscal YTD
October, 2023	-	-
November, 2023	-	-
December, 2023	-	-
January, 2024	-	-
February, 2024	-	-
March, 2024	-	-
April, 2024	-	-
May, 2024	-	-
June, 2024	-	-