



COMMISSION MEETING AGENDA

July 10, 2024

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

CALL TO ORDER:

INVOCATION/PLEDGE OF ALLEGIANCE: Commissioner Kuehne

MINUTES: Approval of Minutes from June 12, 2024 Commission Meeting
Approval of Minutes from June 26, 2024 Caucus Meeting

GUESTS:

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

LEGISLATION:

Proclamation – Recognizing and Celebrating the Golden Jubilee of Father Thomas Robbins

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

Ordinance 398 (2nd Reading) – Prohibiting the Operation of Any Medical Cannabis Facilities

Ordinance 399 (1st Reading) – Revising Shooting Permit Requirements

UNFINISHED BUSINESS:

NEW BUSINESS: Approval of Contract with the auditing firm of RFH, PLLC for the FY24 Audit

DEPARTMENT REPORTS:

City Administrator

Legal Counsel

City Treasurer

Parks and Recreation

Engineering

Police

Fire

Public Works

ANNOUNCEMENTS:

The next Caucus Meeting will be on Wednesday, July 24, 2024 at 10am

The next Commission Meeting will be on Wednesday, August 14, 2024 at 7pm

Concert in the Park- BLACKTOP RODEO, Wednesday, July 17th 7pm

MINUTES

**City of Taylor Mill
COMMISSION MEETING
Wednesday, June 12, 2024**

CALL TO ORDER & WELCOME:

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

INVOCATION/PLEDGE OF ALLEGIANCE:

Mayor Bell led the invocation followed by the Pledge of Allegiance.

APPROVAL OF MINUTES:

May 8, 2024, Commission Meeting

Mayor Bell called for a motion to approve the May 8, 2024, Commission Meeting Minutes. Commissioner Kuehne so moved, with a second from Commissioner Braden. The Commission approved by unanimous voice call vote.

MOTION PASSED

May 29, 2024, Caucus Meeting

Mayor Bell called for a motion to approve the May 29, 2024, Caucus Meeting Minutes. Commissioner Murray so moved, with a second from Commissioner Braden. The Commission approved by unanimous voice call vote.

MOTION PASSED

GUESTS:

Mayor Bell invited the public to come and speak.

Stu Bowns of 5400 Shadow Hill Court addressed the Commission.

LEGISLATION:

Ordinance 394 (Second Reading)

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

City Attorney Jack Gatlin provided the second reading of Ordinance 394 for a lease agreement with the Kentucky Bond Corporation to finance the new firehouse project. Mayor Bell called for a motion to approve Ordinance 394. Commissioner Murray made a motion with a second from Commissioner Braden. Commission approved by unanimous vote.

MOTION PASSED

Ordinance 396 (Second 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 second reading of Ordinance 396 with a summary budget to adopt the budget for FY 24-25. Mayor Bell called for a motion to approve Ordinance 396. Commissioner Braden made a motion with a second from Commissioner Murray. Commission approved by unanimous vote.

MOTION PASSED

Ordinance 397 (First Reading)

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

City Attorney Jack Gatlin provided the first reading of Ordinance 397 for a text amendment related to nuisances and penalties.

Resolution 383

City Attorney Jack Gatlin provided the reading of Resolution 383. Mayor Bell called for a motion to approve Resolution 383 to adopt and approve the execution of a Municipal Road Aid Cooperative Agreement for FY24-25. Commissioner Braden made a motion with a second from Commissioner Kuehne. Commission approved by unanimous vote.

MOTION PASSED

Resolution 384

City Attorney Jack Gatlin provided the reading of Resolution 384. Mayor Bell called for a motion to approve Resolution 384 to adopt and approve the agreement with the Kentucky Office of Homeland Security (KOHS) for a police grant. Commissioner Kuehne made a motion with a second from Commissioner Murray. Commission approved by unanimous vote.

MOTION PASSED

Resolution 385

City Attorney Jack Gatlin provided the reading of Resolution 385. Mayor Bell called for a motion to approve Resolution 385 to adopt and approve the interlocal agreement with the Kentucky League of Cities (KLC) and the Kentucky Bond Corporation. Commissioner Kuehne made a motion with a second from Commissioner Braden. Commission approved by unanimous vote.

MOTION PASSED

Ordinance 398 (First Reading)

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.

City Attorney Jack Gatlin provided the first reading of Ordinance 398 to prohibit the operation of any medical cannabis facilities.

UNFINISHED BUSINESS: None

NEW BUSINESS: None

DEPARTMENT REPORTS

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

There being no further business, Mayor Bell called for a motion to adjourn. Commissioner Murray 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 7:38 p.m.

MOTION PASSED

The next Commission Meeting will be on Wednesday, July 10, 2024, at 7:00 p.m. at the City of Taylor Mill Municipal Building located at 5225 Taylor Mill Road.

APPROVED:

Daniel L. Bell, Mayor

ATTEST:

Kristy Webb, City Clerk

Date: _____

**City of Taylor Mill
CAUCUS MEETING
Wednesday, June 26, 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.

DISCUSSIONS:

CAO Haney led the discussion on the Reader Board aesthetics.

CAO Haney led the discussion on employee holidays.

CAO Haney provided an update on the opioid settlement monies and the County's proposal.

CAO Haney provided an update on the audit professional services for the FY24 audit.

CAO Haney led the discussion on updating the nuisance ordinance to address issues like ATV and dirt bike usage.

CAO Haney led the discussion on the discharging of firearms within the city limits.

Mayor Bell provided legislative updates that he learned through KLC.

ADJOURNMENT

There being no further business to discuss, Mayor Bell called for a motion to adjourn. Commissioner Kuehne so moved, with a second from Commissioner Kreimborg to adjourn the caucus meeting. Through a voice call vote, the motion passed with unanimous approval of the Commission, the time being 11:16 a.m.

MOTION PASSED

The next Commission Meeting will be Wednesday, July 10, 2024, at 7:00 p.m. at the City of Taylor Mill Municipal Building located at 5225 Taylor Mill Road.

APPROVED:

Daniel L. Bell, Mayor

ATTEST:

Kristy Webb, City Clerk

Date: _____

LEGISLATION



**PROCLAMATION
OF THE
CITY OF TAYLOR MILL**

July 10, 2024

**A PROCLAMATION OF THE CITY OF TAYLOR MILL, KENTUCKY,
CELEBRATING THE GOLDEN JUBLILEE OF FATHER THOMAS P. ROBBINS AND
HONORING HIS RETIREMENT FROM TEACHING AFTER 50 YEARS OF SERVICE**

WHEREAS, on June 1, 1974, Father Thomas P. Robbins was ordained a priest by the hands of Bishop Richard Ackerman; and

WHEREAS, for 50 years, Father Robbins has had a profound impact on thousands of lives as he sought God's wisdom and guidance to help others grow in the knowledge of God; and

WHEREAS, Father Robbins was instrumental in helping students grow both academically and spiritually as he taught thousands of students at Holy Cross District High School and Bishop Brossart High School; and

WHEREAS, during these 50 years of service, Father Robbins also served as pastor at St. Anthony, Taylor Mill, St. Pius X, Edgewood, and St. Matthew, Morning View; and

WHEREAS, during this time, Father Robbins also served as chaplain to the local police and the Air Force; and

WHEREAS, the City of Taylor Mill Commission expresses our humble gratitude and appreciation for his 50 years of service to the countless students and communities that he served; and

WHEREAS, the City of Taylor Mill hereby offers its admiration, congratulations, and absolute best wishes to Father Thomas Robbins on his retirement; and

NOW THEREFORE BE IT RESOLVED that the Mayor, Commissioners, and Staff of the City of Taylor Mill, Kentucky hereby extend this proclamation to Father Thomas P. Robbins with all appreciation and honor due him.

Signed and adopted on this 10th day of July 2024 by the City of Taylor Mill, Kenton County, Kentucky.

DANIEL L. BELL, Mayor

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.
- (J) The operation of any ATV and/or dirt bikes within the city on any day, before 8:00 a.m. or after 6:00 p.m. and on a lot or parcel of real estate less than five (5) acres in size. An ATV shall have the same meaning provided therefore in KRS 189.010, which is a motor vehicle used for recreational off-road use.

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 Commission 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: 7/10/2024

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: 07/10/2024

Publication: _____

ORDINANCE NO. 399

AN ORDINANCE OF THE CITY OF TAYLOR MILL, IN KENTON COUNTY, KENTUCKY, LIMITING AND CREATING ACREAGE REQUIREMENTS FOR SHOOTING PERMITS

WHEREAS, the City of Taylor Mill allows individuals to apply for a Shooting Permit; and

WHEREAS, the City of Taylor Mill is concerned for the safety and welfare of its citizens and wishes to impose limitations of where Shooting Permits may be issued based on the size of the property; and

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 – DISCHARGE OF WEAPONS IN CITY

- (A) No person shall cause, encourage, permit, or engage in the activation or operation in the city of a gun, bow, sling, or other such mechanical device by which a missile is propelled through the air as a result of the action of exploding gunpowder, compressed air, springs, taut strings, or any similar mechanical propelling force; provided, however, that the following persons are hereby exempt from the provisions of this section:
- (1) A peace officer acting within the course and scope of his employment and duties as such;
 - (2) A person acting in defense of person or property from the unlawful act of another person;
 - (3) A person engaged in activities which are a part of the educational or athletic program of a school approved and accredited by the Commonwealth of Kentucky or any department or agency thereof; and
 - (4) A person engaged in an activity for which a "shooting permit" has been issued by the City Clerk[/~~Fax Collector~~].
- (B) The "shooting permit" described herein shall be issued by the City Clerk[/~~Fax Collector~~] upon receipt of a fee in the amount of \$20 and an application approved by the Chief of Police with the following information, signed and verified under

oath and according to law by the person conducting the activity described therein or an authorized agent thereof:

- (1) The name and address of the person signing the application;
- (2) The name and address of the person conducting the activity described in the application;
- (3) A description of the activity for which the permit is requested;
- (4) A description of the premises upon which the activity is to be conducted;
- (5) A description of the manner in which the activity is to be conducted upon the premises;
- (6) A description of the times and dates during which the activity is to be conducted; and
- (7) The names and addresses of the owners and residents of property abutting the premises upon which the activity is to be conducted.

(C) Upon receipt of an application for a shooting permit, the Chief of Police shall examine the premises described in the application and shall approve the application unless the activity described in the application cannot be conducted upon the premises described therein without any unreasonable risk of harm to the person or property of other persons who are not engaged in the activity for which the permit is requested. There shall be no shooting permit issued where the premises for which the activity is being conducted is less than five (5) acres.

SECTION 2.0 - 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 3.0 - CONFLICTING ORDINANCES REPEALED

All conflicting Ordinances are repealed.

SECTION 4.0 - EFFECTIVE DATE AND PUBLICATION

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

APPROVED: _____
Daniel L. Bell, Mayor

Date

ATTEST:

Kristy Webb, City Clerk

First Reading: _____

Second Reading: _____

Publication: _____

TREASURER REPORT

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

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
10.4001 · Real Estate Taxes	2,273,564.31	2,250,000.00	23,564.31	101.0%
10.4002 · Real Estate Taxes Prior	21,609.65	5,000.00	16,609.65	432.2%
10.4003 · Penalty & Interest RE	21,278.24	10,000.00	11,278.24	212.8%
10.4004 · Real Estate Legal Fees	2,329.62	1,500.00	829.62	155.3%
10.4005 · ABC Licenses	9,310.00	10,040.00	-730.00	92.7%
10.4006 · Not Profits Tax	570,251.75	215,500.00	354,751.75	264.6%
10.4007 · Insurance Fees	670,024.96	740,000.00	-69,975.04	90.5%
10.4008 · Occupational Taxes	1,496,659.66	1,100,000.00	396,659.66	136.1%
10.4009 · Utility Taxes	236,189.25	225,000.00	11,189.25	105.0%
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	90,752.85	86,000.00	4,752.85	105.5%
10.4017 · Waste Collection	416,643.13	400,615.00	16,028.13	104.0%
10.4018 · Interest Earned	269,526.89	60,000.00	209,526.89	449.2%
10.4019 · Ambulance Reimbursements	170,518.98	160,000.00	10,518.98	106.6%
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	7,073.00	0.00	7,073.00	100.0%
10.4027 · Off Duty Details -PD	2,970.00	0.00	2,970.00	100.0%
10.4030 · Senior Membership Duos	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	8,325.28	5,000.00	3,325.28	166.5%
10.4037 · Park Place Rentals	42,887.00	32,000.00	10,887.00	134.0%
10.4041 · Holland Drive Assessment	26,313.17	26,313.00	0.17	100.0%
10.4042 · LWCF Grant	0.00	45,625.00	-45,625.00	0.0%
10.4043 · Unrealized Gain	64,170.62	0.00	64,170.62	100.0%
10.4046 · ARPA Funding	1,792,220.58	0.00	1,792,220.58	100.0%
10.4047 · SNK Federal Funds	173,456.00	92,208.00	81,248.00	188.1%
10.4048 · Highway Safety Grant - PD	6,971.38	0.00	6,971.38	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	59,607.75	25,000.00	34,607.75	238.4%
Total Income	8,692,885.28	5,717,676.00	2,975,209.28	152.0%
Gross Profit	8,692,885.28	5,717,676.00	2,975,209.28	152.0%
Expense				
10.10 · Admin Department				
10.5001 · Salary/Electeds	14,831.60	14,632.00	-0.40	100.0%
10.5002 · Salary CAO	108,899.28	113,170.00	-4,270.72	96.2%
10.5003 · Salary City Clerk	61,871.80	64,282.00	-2,410.20	96.3%
10.5004 · Salary Treasurer	70,977.23	73,701.00	-2,723.77	96.3%
10.5005 · Overtime	5,392.08	6,000.00	-607.92	89.9%
10.5006 · Retirement	56,602.96	60,433.00	-3,830.04	93.7%
10.5007 · FICA	20,231.97	21,459.00	-1,227.03	94.3%
10.5008 · Medical Insurance	34,293.02	34,295.00	-1.98	100.0%
10.5010 · Life/LTD	2,526.00	3,631.00	-1,105.00	69.6%
10.5011 · Workers Comp	9,543.97	750.00	8,793.97	1,272.5%
10.5013 · Employee Asst Program	525.00	525.00	0.00	100.0%
10.5015 · Association Duos/Memberships	7,206.79	7,250.00	-43.21	99.4%
10.5016 · Training/Education	6,245.63	5,000.00	1,245.63	124.9%
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	4,112.46	3,200.00	912.46	128.5%
10.5020 · IT Support	2,850.00	3,000.00	-150.00	95.0%
10.5021 · Computer Equipment	283.97	2,500.00	-2,216.03	11.4%
10.5022 · Fuel	269.07	750.00	-480.93	35.9%
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	3,517.66	3,500.00	17.66	100.5%
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	4,248.33	5,500.00	-1,253.67	77.2%
10.5031 · Telephone/Internet Services	1,659.75	2,200.00	-540.25	75.4%
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	24,910.89	24,000.00	910.89	103.8%
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	3,575.00	0.00	3,575.00	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	34,086.29	36,000.00	-1,913.71	94.7%

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

	Jul '23 - Jun 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	2,112.90	2,500.00	-387.10	84.5%
10.5050 · Kenton County Dog Warden	9,359.20	11,000.00	-1,640.80	85.1%
10.5051 · Payroll Service Fees	6,920.85	7,750.00	-829.15	89.3%
10.5052 · Planning and Zoning Fees	17,525.26	20,000.00	-2,474.74	87.6%
10.5053 · Prof. Accounting Services	11,660.00	9,600.00	2,060.00	121.5%
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	54,824.21	40,000.00	14,824.21	137.1%
10.5057 · Waste Collection	367,414.60	400,615.00	-33,200.40	91.7%
10.5058 · Special Counsel	0.00	3,000.00	-3,000.00	0.0%
10.5059 · Fleet Management	0.00	8,500.00	-8,500.00	0.0%
10.5060 · Education Reimbursement	0.00	3,300.00	-3,300.00	0.0%
10.5111 · Miscellaneous Expenses	5,344.53	6,000.00	-655.47	89.1%
Total 10.10 · Admin Department	1,025,614.38	1,085,243.00	-59,628.62	94.5%
10.20 · Police Department				
20.5001 · Police Chief Salary	89,642.70	91,400.00	-1,757.30	98.1%
20.5002 · Police Officer Salaries	595,467.95	637,373.00	-41,905.05	93.4%
20.5004 · Admin Clerk Salary	49,928.64	51,304.00	-1,375.36	97.3%
20.5005 · Overtime	42,202.08	70,000.00	-27,797.92	60.3%
20.5006 · Retirement	216,466.96	323,701.00	-107,234.04	66.9%
20.5007 · FICA	62,789.19	70,879.00	-8,089.81	88.6%
20.5008 · Medical Insurance	127,412.00	153,420.00	-26,008.00	83.0%
20.5009 · Medical Insurance Alternative	9,109.80	14,570.00	-5,460.20	62.5%
20.5010 · Life/LTD	5,542.41	11,341.00	-5,798.59	48.9%
20.5011 · Workers Comp	22,956.81	30,000.00	-7,043.19	76.5%
20.5013 · Employee Asst Program	525.00	525.00	0.00	100.0%
20.5014 · KLEPF	38,752.86	47,300.00	-8,547.14	81.9%
20.5015 · Assoc. Dues/Memberships	2,544.50	8,500.00	-5,955.50	29.9%
20.5016 · Training/Education	12,630.96	20,000.00	-7,369.04	63.2%
20.5017 · Publications	0.00	200.00	-200.00	0.0%
20.5018 · Uniforms	12,981.61	14,500.00	-1,518.39	89.5%
20.5019 · Cellular Expense	4,385.46	6,484.00	-2,098.54	67.6%
20.5020 · IT Support	2,850.00	3,500.00	-650.00	81.4%
20.5021 · Computer Equipment	318.46	2,500.00	-2,181.54	12.7%
20.5022 · Fuel	31,869.32	35,000.00	-3,130.68	91.1%
20.5023 · Vehicle Maintenance	12,727.81	12,000.00	727.81	106.1%
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	1,898.47	5,000.00	-3,101.53	38.0%
20.5030 · Office Supplies	1,873.82	2,500.00	-626.18	75.0%
20.5031 · Telephone/Internet Services	1,490.23	1,600.00	-109.77	93.1%
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	30,053.59	26,750.00	3,303.59	112.3%
20.5037 · Janitorial Supplies	95.77	250.00	-154.23	38.3%
20.5039 · Technical Supplies	4,210.75	8,500.00	-4,289.25	49.5%
20.5040 · Technical Equipment	8,061.33	12,750.00	-4,688.67	63.2%
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	16,078.67	51,000.00	-34,921.33	31.5%
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	4,064.01	6,000.00	-1,935.99	67.7%
Total 10.20 · Police Department	1,446,468.66	1,768,847.00	-322,378.34	81.8%
10.30 · Fire Department				
30.5001 · Fire Chief Salary	101,655.81	115,496.00	-13,840.19	88.0%
30.5002 · Full Time Firemen Salaries	474,707.36	467,718.00	6,989.36	101.5%
30.5003 · Part Time FF Salaries	259,982.92	306,662.00	-46,679.08	84.8%
30.5005 · Overtime	35,671.90	50,000.00	-14,328.10	71.3%
30.5006 · Retirement	374,100.22	427,189.00	-53,088.78	87.6%
30.5007 · FICA	72,012.52	84,132.00	-12,119.48	85.6%
30.5008 · Medical Insurance	72,757.25	83,060.00	-10,302.75	87.6%
30.5009 · Medical Insurance Alternative	15,790.32	21,855.00	-6,064.68	72.3%
30.5010 · Life/LTD	6,084.61	8,055.00	-1,970.39	75.5%
30.5011 · Workers Comp	27,000.01	27,000.00	0.01	100.0%
30.5013 · Employee Asst. Program	525.00	525.00	0.00	100.0%
30.5014 · KFFPF	30,163.64	38,700.00	-8,536.36	77.9%
30.5015 · Assoc. Dues/Memberships	754.75	1,500.00	-745.25	50.3%
30.5016 · Training/Education	5,726.60	7,000.00	-1,273.40	81.8%
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	2,692.55	6,100.00	-3,407.45	44.1%
30.5020 · IT Support	2,850.00	3,000.00	-150.00	95.0%
30.5021 · Computer Expense	186.90	1,000.00	-813.10	18.7%
30.5022 · Fuel	12,358.96	20,000.00	-7,641.04	61.8%
30.5023 · Vehicle Maintenance	24,742.36	30,000.00	-5,257.64	82.5%
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 June 2024**

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
30.5027 - Water	1,008.67	1,000.00	6.67	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 - Telephone/Internet Services	1,872.99	1,925.00	-52.01	97.3%
30.5033 - Office Equipment	308.99	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	17,262.12	21,000.00	-3,737.88	82.2%
30.5037 - Janitorial Supplies	2,208.26	2,500.00	-291.74	88.3%
30.5041 - Fleet Management	5,663.78	28,000.00	-22,336.22	20.2%
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 Licensures	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	1,983.96	5,000.00	-3,016.04	39.7%
30.5047 - Major Fire Equipment	10,502.97	6,000.00	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	384.56	600.00	-215.44	64.1%
30.5055 - Squad Equipment	4,136.77	3,000.00	1,136.77	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	17,297.64	15,000.00	2,297.64	115.3%
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	1,724,855.98	1,923,782.00	-198,926.02	89.7%
10.40 - Public Works				
40.5001 - Public Works Director Salary	86,184.59	87,756.00	-1,571.41	98.2%
40.5002 - Public Work Salaries	160,620.80	143,126.00	17,494.80	112.2%
40.5005 - Overtime	8,035.15	30,000.00	-21,964.85	26.8%
40.5006 - Retirement	54,450.83	66,278.00	-11,827.17	82.2%
40.5007 - FICA	22,074.18	22,655.00	-580.82	97.4%
40.5008 - Medical Insurance	37,000.52	35,770.00	1,230.52	103.4%
40.5009 - Medical Insurance Alternative	4,650.95	7,635.00	-2,984.05	60.9%
40.5010 - Life/LTD	2,548.48	3,761.00	-1,212.52	67.8%
40.5011 - Workers Comp	9,408.00	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	350.00	525.00	-175.00	66.7%
40.5015 - Assoc. Dues/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	1,913.49	2,250.00	-336.51	85.0%
40.5020 - IT Support	2,850.00	2,850.00	0.00	100.0%
40.5021 - Computer Equipment	0.00	500.00	-500.00	0.0%
40.5022 - Fuel	14,770.45	30,000.00	-15,229.55	49.2%
40.5023 - Vehicle Maintenance	6,503.34	25,000.00	-18,496.66	26.0%
40.5029 - Building Repair/Maintenance	1,365.68	1,000.00	365.68	136.6%
40.5030 - Office Supplies	193.93	200.00	-6.07	97.0%
40.5031 - Telephone/Internet Services	816.51	1,000.00	-183.49	81.7%
40.5034 - Insurance	18,865.53	15,000.00	3,865.53	125.8%
40.5035 - Service Agreement/Contracts	2,233.76	2,000.00	233.76	111.7%
40.5037 - Janitorial Supplies	215.53	3,000.00	-2,784.47	7.2%
40.5038 - Equipment Repair/Maintenance	7,169.12	16,500.00	-9,330.88	43.4%
40.5040 - Major Equipment	17,728.00	21,600.00	-3,872.00	82.1%
40.5041 - Tools and Supplies	7,066.72	5,000.00	2,066.72	141.3%
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	20,997.35	5,000.00	15,997.35	419.9%
Total 10.40 - Public Works	524,226.77	580,696.00	-56,469.23	90.3%
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 June 2024**

	Jul '23 - Jun 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	819.10	1,200.00	-380.90	68.3%
60.5028 - Special Events	10,271.05	8,000.00	2,271.05	128.4%
60.5111 - Miscellaneous Expenses	1,221.36	3,000.00	-1,778.64	40.7%
Total 10.60 - Community Events	20,904.30	21,575.00	-670.70	96.9%
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.	3,068.98	2,500.00	568.98	122.8%
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	1,848.98	1,750.00	98.98	105.7%
70.5028 - Sanitation	5,758.60	5,300.00	458.60	108.7%
70.5031 - Cable/Phono/Internet Park Place	3,944.43	4,000.00	-55.57	98.6%
70.5034 - Insurance-Pride Park	6,423.63	4,000.00	2,423.63	160.6%
70.5035 - Service Agreements/Contracts	20,705.00	19,400.00	1,305.00	106.7%
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	10,840.00	10,000.00	840.00	108.4%
70.5040 - LWCF Grant for Pride Park Match	14,452.12	24,625.00	-10,172.88	58.7%
70.5111 - Miscellaneous Expenses	41.88	4,000.00	-3,958.12	1.0%
Total 10.70 - Parks Department	87,691.25	105,825.00	-18,133.75	82.9%
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	4,515.32	5,000.00	-484.68	90.3%
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	1,095,847.17	2,898,277.00	-1,802,429.83	37.8%
Total Expense	5,927,772.31	8,386,445.00	-2,458,672.69	70.7%
Net Ordinary Income	2,765,112.97	-2,668,769.00	5,433,881.97	-103.6%
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	2,640,112.97	-2,543,769.00	5,183,881.97	-103.8%

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

Jul '23 - Jun 24

Ordinary Income/Expense

Income

10.4001 · Real Estate Taxes	2,273,564.31
10.4002 · Real Estate Taxes Prior	21,609.65
10.4003 · Penalty & Interest RE	21,278.24
10.4004 · Real Estate Legal Fees	2,329.62
10.4005 · ABC Licenses	9,310.00
10.4006 · Net Profits Tax	570,251.75
10.4007 · Insurance Fees	670,024.96
10.4008 · Occupational Taxes	1,496,659.66
10.4009 · Utility Taxes	236,189.25
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	90,752.85
10.4017 · Waste Collection	416,643.13
10.4018 · Interest Earned	269,526.89
10.4019 · Ambulance Reimbursements	170,518.98
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	7,073.00
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	8,325.28
10.4037 · Park Place Rentals	42,887.00
10.4041 · Holland Drive Assessment	26,313.17
10.4043 · Unrealized Gain	64,170.62
10.4046 · ARPA Funding	1,792,220.58
10.4047 · SNK Federal Funds	173,456.00
10.4048 · Highway Safety Grant - PD	6,971.38
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	59,607.75

Total Income	8,692,885.28
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Gross Profit	8,692,885.28
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Expense

10.10 · Admin Department	
10.5001 · Salary/Electeds	14,631.60
10.5002 · Salary CAO	108,899.28
10.5003 · Salary City Clerk	61,871.80
10.5004 · Salary Treasurer	70,977.23
10.5005 · Overtime	5,392.08
10.5006 · Retirement	56,602.96
10.5007 · FICA	20,231.97
10.5008 · Medical Insurance	34,293.02
10.5010 · Life/LTD	2,526.00
10.5011 · Workers Comp	9,543.97
10.5013 · Employee Asst Program	525.00
10.5015 · Association Dues/Memberships	7,206.79
10.5016 · Training/Education	6,245.63
10.5017 · Publications	248.68
10.5019 · Cellular	4,112.46
10.5020 · IT Support	2,850.00
10.5021 · Computer Equipment	283.97
10.5022 · Fuel	269.07
10.5023 · Vehicle Maintenance	197.63

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

	Jul '23 - Jun 24
10.5025 · Postage	2,499.35
10.5026 · Electric	3,517.66
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	4,246.33
10.5031 · Telephone/Internet Services	1,659.75
10.5033 · Office Equipment	703.32
10.5034 · Insurance	9,416.20
10.5035 · Service Agreements/Contracts	24,910.89
10.5037 · Janitorial Services	1,619.21
10.5038 · Landscaping	839.33
10.5041 · CAO Auto Allowance	3,575.00
10.5042 · Equipment Repair/Maintenance	442.31
10.5043 · Advertisements	347.14
10.5044 · Audit Services	17,600.00
10.5045 · City Attorney Services	34,086.29
10.5046 · Codification	1,314.65
10.5047 · Data Processing	25,769.88
10.5048 · Employee Enrichment	2,648.55
10.5049 · Banking Fees	2,112.90
10.5050 · Kenton County Dog Warden	9,359.20
10.5051 · Payroll Service Fees	6,920.85
10.5052 · Planning and Zoning Fees	17,525.26
10.5053 · Prof. Accounting Services	11,660.00
10.5054 · Real Estate Tax Refund CY	731.65
10.5055 · Real Estate Tax Refund PY	2,108.58
10.5056 · Street Lights	54,824.21
10.5057 · Waste Collection	367,414.60
10.5111 · Miscellaneous Expenses	5,344.53
Total 10.10 · Admin Department	1,025,614.38
10.20 · Police Department	
20.5001 · Police Chief Salary	89,642.70
20.5002 · Police Officer Salaries	595,467.95
20.5003 · SRO Salaries	0.00
20.5004 · Admin Clerk Salary	49,928.64
20.5005 · Overtime	42,202.08
20.5006 · Retirement	216,466.96
20.5007 · FICA	62,789.19
20.5008 · Medical Insurance	127,412.00
20.5009 · Medical Insurance Alternative	9,109.80
20.5010 · Life/LTD	5,542.41
20.5011 · Workers Comp	22,956.81
20.5013 · Employee Asst Program	525.00
20.5014 · KLEPF	38,752.86
20.5015 · Assoc. Dues/Memberships	2,544.50
20.5016 · Training/Education	12,630.96
20.5018 · Uniforms	12,981.61
20.5019 · Cellular Expense	4,385.46
20.5020 · IT Support	2,850.00
20.5021 · Computer Equipment	318.46
20.5022 · Fuel	31,869.32
20.5023 · Vehicle Maintenance	12,727.81
20.5024 · Printing	422.31
20.5029 · Building Repair and Maintenance	1,898.47
20.5030 · Office Supplies	1,673.82
20.5031 · Telephone/Internet Services	1,490.23
20.5033 · Office Equipment	978.78
20.5034 · Insurance	33,716.24
20.5035 · Service Agreements/Contracts	30,053.59
20.5037 · Janitorial Supplies	95.77
20.5039 · Technical Supplies	4,210.75
20.5040 · Technical Equipment	8,061.33
20.5042 · Equipment Repair/Maintenance	812.87

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

	Jul '23 - Jun 24
20.5045 · Donations Expensed	1,088.30
20.5046 · Cruiser Washes	29.00
20.5047 · Fleet Management	16,078.67
20.5049 · Education Reimbursement	690.00
20.5111 · Miscellaneous Expenses	4,064.01
Total 10.20 · Police Department	1,446,468.66
10.30 · Fire Department	
30.5001 · Fire Chief Salary	101,655.81
30.5002 · Full Time Firemen Salaries	474,707.36
30.5003 · Part Time FF Salaries	259,982.92
30.5005 · Overtime	35,671.90
30.5006 · Retirement	374,100.22
30.5007 · FICA	72,012.52
30.5008 · Medical Insurance	72,757.25
30.5009 · Medical Insurance Alternative	15,790.32
30.5010 · Life/LTD	6,084.61
30.5011 · Workers Comp	27,000.01
30.5013 · Employee Asst. Program	525.00
30.5014 · KFFPF	30,163.64
30.5015 · Assoc. Dues/Memberships	754.75
30.5016 · Training/Education	5,726.60
30.5018 · Uniforms	10,840.04
30.5019 · Cellular	2,692.55
30.5020 · IT Support	2,850.00
30.5021 · Computer Expense	186.90
30.5022 · Fuel	12,358.96
30.5023 · Vehicle Maintenance	24,742.36
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	1,872.99
30.5033 · Office Equipment	306.99
30.5034 · Insurance	37,998.98
30.5035 · Service Agreements/Contracts	17,262.12
30.5037 · Janitorial Supplies	2,208.26
30.5041 · Fleet Management	5,663.78
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	384.56
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	17,297.64
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	1,724,855.98

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

	Jul '23 - Jun 24
10.40 · Public Works	
40.5001 · Public Works Director Salary	86,184.59
40.5002 · Public Work Salaries	160,620.80
40.5005 · Overtime	8,035.15
40.5006 · Retirement	54,450.83
40.5007 · FICA	22,074.18
40.5008 · Medical Insurance	37,000.52
40.5009 · Medical Insurance Alternative	4,650.95
40.5010 · Life/LTD	2,548.48
40.5011 · Workers Comp	9,406.00
40.5013 · Employee Asst. Program	350.00
40.5015 · Assoc. Dues/Memberships	359.75
40.5016 · Training/Education	750.18
40.5018 · Uniforms	1,646.72
40.5019 · Cellular	1,913.49
40.5020 · IT Support	2,850.00
40.5022 · Fuel	14,770.45
40.5023 · Vehicle Maintenance	6,503.34
40.5029 · Building Repair/Maintenance	1,365.68
40.5030 · Office Supplies	193.93
40.5031 · Telephone/Internet Services	816.51
40.5034 · Insurance	18,865.53
40.5035 · Service Agreement/Contracts	2,233.76
40.5037 · Janitorial Supplies	215.53
40.5038 · Equipment Repair/Maintenance	7,169.12
40.5040 · Major Equipment	17,728.00
40.5041 · Tools and Supplies	7,066.72
40.5042 · Road Signs	2,121.32
40.5050 · Payout - Public Works Director	31,337.89
40.5111 · Miscellaneous Expenses	20,997.35
Total 10.40 · Public Works	524,226.77
10.50 · Senior Services	
50.5001 · Senior Hospitality	2,118.80
50.5002 · Senior Speaker Series	45.00
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	819.10
60.5028 · Special Events	10,271.05
60.5111 · Miscellaneous Expenses	1,221.36
Total 10.60 · Community Events	20,904.30

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

	Jul '23 - Jun 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.	3,068.98
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	3,944.43
70.5034 · Insurance-Pride Park	6,423.63
70.5035 · Service Agreements/Contracts	20,705.00
70.5037 · Janitorial Supplies	2,355.96
70.5038 · Landscaping	4,746.00
70.5039 · Janitorial Services	10,840.00
70.5040 · LWCF Grant for Pride Park Match	14,452.12
70.5111 · Miscellaneous Expenses	41.88
Total 10.70 · Parks Department	87,691.25
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	4,515.32
80.5018 · Paving in Pride Park	39,250.00
80.5020 · Fire Pumper Purchase	677,710.00
80.5021 · Public Works Vehicles	100,220.00
Total 10.80 · Capital Improvements	1,095,847.17
Total Expense	5,927,772.31
Net Ordinary Income	2,765,112.97
Other Income/Expense	
Other Income	
9999999 · Other Financing Sources (Uses)	
9999-01 · Transfers Out-MRA	-125,000.00
Total 9999999 · Other Financing Sources (Uses)	-125,000.00
Total Other Income	-125,000.00
Net Other Income	-125,000.00
Net Income	2,640,112.97

**General Fund
 Balance Sheet
 As of June 30, 2024**

	Jun 30, 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	6,854,687.88
10.1007 · Heritage Restricted Capital	104,147.05
10.1009 · Amerlprise Financial - CDs	2,482,461.48
Total Checking/Savings	9,489,278.54
Other Current Assets	
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	200,078.90
10.1505 · Opioid Settlement Receivable	6,095.00
Total Other Current Assets	297,659.63
Total Current Assets	9,786,938.17
Other Assets	
10.1506 · Opioid Settlement - LT	177,194.00
Total Other Assets	177,194.00
TOTAL ASSETS	9,964,132.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
10.2000 · Accounts Payable	12,214.63
Total Accounts Payable	12,214.63
Credit Cards	
10.2030 · Heritage Bank CC	-987.71
Total Credit Cards	-987.71
Other Current Liabilities	
10.2050 · Payroll Liabilities	-611.95
10.2059 · KY Deferred Comp Withheld	2,130.00
10.2060 · Sales Tax Payable	1,581.02
10.2062 · Employee Paid Dental Insurance	1,286.63
10.2063 · Employee Paid Vision Insurance	157.41
10.2065 · CERS Withheld	10,960.67
10.2066 · Park Place Security Deposits	9,800.00
10.2067 · Shelter Security Deposits	1,500.00
10.2068 · Evidence Fund Escrow	2,714.00
Total Other Current Liabilities	29,517.78
Total Current Liabilities	40,744.70
Long Term Liabilities	
10.2071 · Deferred Revenue	258,009.95
Total Long Term Liabilities	258,009.95
Total Liabilities	298,754.65

**General Fund
Balance Sheet
As of June 30, 2024**

	<u>Jun 30, 24</u>
Equity	
10.3099 - Fund Balance	7,025,264.55
Net Income	<u>2,640,112.97</u>
Total Equity	<u>9,665,377.52</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,964,132.17</u></u>

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

July 2023 through June 2024

Accrual Basis

	Jul '23 - Jun 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	14,090.84	200.00	13,890.84	7,045.4%
20.4003 · Interfund Transfer	0.00	0.00	0.00	0.0%
Total Income	139,167.84	143,475.00	-4,307.16	97.0%
Gross Profit	139,167.84	143,475.00	-4,307.16	97.0%
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	34,711.06	50,000.00	-15,288.94	69.4%
20.5004 · Annual Street Program	440,839.09	375,000.00	65,839.09	117.6%
20.5005 · Salt	9,281.61	25,000.00	-15,718.39	37.1%
20.5049 · Bank Fees	191.57	250.00	-58.43	76.6%
Total Expense	485,023.33	500,250.00	-15,226.67	97.0%
Net Ordinary Income	-345,855.49	-356,775.00	10,919.51	96.9%
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	-220,855.49	-231,775.00	10,919.51	95.3%

CITY OF TAYLOR MILL (MRA)

Profit & Loss

July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>
Ordinary Income/Expense	
Income	
20.4001 · State Assistance/MRA	125,077.00
20.4002 · Interest checking	14,090.84
Total Income	<u>139,167.84</u>
Gross Profit	139,167.84
Expense	
20.5003 · In-House Road Projects	34,711.06
20.5004 · Annual Street Program	440,839.09
20.5005 · Salt	9,281.61
20.5049 · Bank Fees	191.57
Total Expense	<u>485,023.33</u>
Net Ordinary Income	-345,855.49
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	<u>125,000.00</u>
Net Income	<u><u>-220,855.49</u></u>

CITY OF TAYLOR MILL (MRA)
Balance Sheet
As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
20.1006 · MRA Heritage Checking	<u>249,359.99</u>
Total Checking/Savings	<u>249,359.99</u>
Total Current Assets	<u>249,359.99</u>
TOTAL ASSETS	<u><u>249,359.99</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	<u>62,500.91</u>
Total Accounts Payable	<u>62,500.91</u>
Total Current Liabilities	<u>62,500.91</u>
Total Liabilities	<u>62,500.91</u>
Equity	
20.3200 · Fund Balance	407,714.57
Net Income	<u>-220,855.49</u>
Total Equity	<u>186,859.08</u>
TOTAL LIABILITIES & EQUITY	<u><u>249,359.99</u></u>