

City of Villa Hills Special Revenue Funds
Balance Sheet
 As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
Adopt a Unit	6,404.84
Shop with a Cop	6,685.70
Total Checking/Savings	13,090.54
Total Current Assets	13,090.54
TOTAL ASSETS	13,090.54
LIABILITIES & EQUITY	
Equity	
Restricted Fund Balance	13,130.74
Net Income	-40.20
Total Equity	13,090.54
TOTAL LIABILITIES & EQUITY	13,090.54

City of Villa Hills Special Revenue Funds
Profit & Loss
December 2023

01/10/24

Accrual Basis

	<u>Dec 23</u>	<u>Jul - Dec 23</u>
Income		
Adopt a Unit Income	0.00	4,115.00
Shop with a Cop Income	4,203.20	5,278.20
Total Income	<u>4,203.20</u>	<u>9,393.20</u>
Expense		
Adopt a Unit Expenses	1,000.00	2,933.40
Shop with a Cop Expenses	6,500.00	6,500.00
Total Expense	<u>7,500.00</u>	<u>9,433.40</u>
Net Income	<u><u>-3,296.80</u></u>	<u><u>-40.20</u></u>

City of Villa Hills KMA Fund
Balance Sheet
As of December 31, 2023

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1004 - KMA Checking	233,465.60
Total Checking/Savings	<u>233,465.60</u>
Total Current Assets	<u>233,465.60</u>
TOTAL ASSETS	<u><u>233,465.60</u></u>
LIABILITIES & EQUITY	
Equity	
Restricted Fund Balance	186,322.23
Net Income	47,143.37
Total Equity	<u>233,465.60</u>
TOTAL LIABILITIES & EQUITY	<u><u>233,465.60</u></u>

**City of Villa Hills KMA Fund
Profit & Loss Budget Performance
December 2023**

	<u>Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul - Dec 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense							
Income							
4200 · Kentucky Municipal Aid-Roads	15,182.49	12,783.33	2,399.16	90,120.71	76,699.98	13,420.73	153,400.00
Total Income	15,182.49	12,783.33	2,399.16	90,120.71	76,699.98	13,420.73	153,400.00
Expense							
6041 · Engineering Cost	0.00	1,500.00	-1,500.00	0.00	11,000.00	-11,000.00	20,000.00
6042 · Road Repair-KMA	0.00	5,725.00	-5,725.00	0.00	34,350.00	-34,350.00	57,250.00
Total Expense	0.00	7,225.00	-7,225.00	0.00	45,350.00	-45,350.00	77,250.00
Net Ordinary Income	15,182.49	5,558.33	9,624.16	90,120.71	31,349.98	58,770.73	76,150.00
Other Income/Expense							
Other Expense							
9000 · Debt Service	7,162.89	7,200.00	-37.11	42,977.34	43,200.00	-222.66	86,400.00
Total Other Expense	7,162.89	7,200.00	-37.11	42,977.34	43,200.00	-222.66	86,400.00
Net Other Income	-7,162.89	-7,200.00	37.11	-42,977.34	-43,200.00	222.66	-86,400.00
Net Income	<u>8,019.60</u>	<u>-1,641.67</u>	<u>9,661.27</u>	<u>47,143.37</u>	<u>-11,850.02</u>	<u>58,993.39</u>	<u>-10,250.00</u>

City of Villa Hills KMA Fund
Check Disbursement Detail
December 2023

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Paid Amount</u>	<u>Original Amount</u>
Bill Pmt -Check	1233	12/05/2023	HERITAGE BANK		1004 - KMA Checki...		-7,162.89
Bill	5201...	12/01/2023			9000 - Debt Service	-7,162.89	7,162.89
TOTAL						-7,162.89	7,162.89

City of Villa Hills Road Fund
Balance Sheet
As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
Heritage Road Fund Checking	533,933.62
Total Checking/Savings	533,933.62
Other Current Assets	
Due From General Fund	590,368.85
Total Other Current Assets	590,368.85
Total Current Assets	1,124,302.47
TOTAL ASSETS	1,124,302.47
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	55,062.18
Total Accounts Payable	55,062.18
Total Current Liabilities	55,062.18
Total Liabilities	55,062.18
Equity	
High Water Side Walk Project	60,000.00
Restricted Fund Balance	367,779.64
Short Amsterdam Sidewalk Pro	140,000.00
Net Income	501,460.65
Total Equity	1,069,240.29
TOTAL LIABILITIES & EQUITY	1,124,302.47

**City of Villa Hills Road Fund
Profit & Loss Budget Performance
December 2023**

	<u>Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul - Dec 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Income							
Road Tax Revenue	0.00	0.00	0.00	590,368.85	587,300.00	3,068.85	587,300.00
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>590,368.85</u>	<u>587,300.00</u>	<u>3,068.85</u>	<u>587,300.00</u>
Expense							
Engineering Cost	55,062.18	7,000.00	48,062.18	88,585.35	38,000.00	50,585.35	80,000.00
Office Supplies	322.85			322.85			
Payroll Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Road Salt	0.00	15,000.00	-15,000.00	0.00	20,000.00	-20,000.00	50,000.00
Road Tax Expense	0.00	83,100.00	-83,100.00	0.00	498,600.00	-498,600.00	831,000.00
Total Expense	<u>55,385.03</u>	<u>105,100.00</u>	<u>-49,714.97</u>	<u>88,908.20</u>	<u>556,600.00</u>	<u>-467,691.80</u>	<u>961,000.00</u>
Net Income	<u><u>-55,385.03</u></u>	<u><u>-105,100.00</u></u>	<u><u>49,714.97</u></u>	<u><u>501,460.65</u></u>	<u><u>30,700.00</u></u>	<u><u>470,760.65</u></u>	<u><u>-373,700.00</u></u>

**City of Villa Hills Road Fund
Bills for Payment Detail
December 2023**

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Dec 23					
12/29/2023	INTEGRATED ENGINEER...	Engineer - general servic...	Engineering Cost		965.45
12/29/2023	INTEGRATED ENGINEER...	Neiwahner reconstruction...	Engineering Cost		11,410.00
12/29/2023	INTEGRATED ENGINEER...	Rogers Road Reconstruc...	Engineering Cost		22,329.93
12/29/2023	INTEGRATED ENGINEER...	Valley Trails - Dalewood	Engineering Cost		16,034.30
12/29/2023	INTEGRATED ENGINEER...	Salt garage	Engineering Cost		4,162.50
12/29/2023	INTEGRATED ENGINEER...	Collins at Amsterdam	Engineering Cost		160.00
Dec 23					55,062.18

City of Villa Hills Capital Fund
Balance Sheet
 As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
Heritage Bank Capital Fund	130,310.53
Total Checking/Savings	130,310.53
Total Current Assets	130,310.53
TOTAL ASSETS	130,310.53
LIABILITIES & EQUITY	
Equity	
Unrestricted Fund Balance	291,396.65
Net Income	-161,086.12
Total Equity	130,310.53
TOTAL LIABILITIES & EQUITY	130,310.53

**City of Villa Hills Capital Fund
Profit & Loss Budget Performance
December 2023**

	<u>Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul - Dec 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense							
Income							
Assets Sold	4,039.27	0.00	4,039.27	4,039.27	25,000.00	-20,960.73	27,000.00
Transfer In	0.00	181,200.00	-181,200.00	0.00	181,200.00	-181,200.00	241,200.00
Total Income	<u>4,039.27</u>	<u>181,200.00</u>	<u>-177,160.73</u>	<u>4,039.27</u>	<u>206,200.00</u>	<u>-202,160.73</u>	<u>268,200.00</u>
Expense							
Capital Purchases	-152.85	0.00	-152.85	146,517.10	86,600.00	59,917.10	299,865.00
Lease Payments	0.00	31,130.00	-31,130.00	18,580.34	49,730.00	-31,149.66	49,730.00
Office Supplies	27.95			27.95			
Total Expense	<u>-124.90</u>	<u>31,130.00</u>	<u>-31,254.90</u>	<u>165,125.39</u>	<u>136,330.00</u>	<u>28,795.39</u>	<u>349,595.00</u>
Net Ordinary Income	<u>4,164.17</u>	<u>150,070.00</u>	<u>-145,905.83</u>	<u>-161,086.12</u>	<u>69,870.00</u>	<u>-230,956.12</u>	<u>-81,395.00</u>
Net Income	<u><u>4,164.17</u></u>	<u><u>150,070.00</u></u>	<u><u>-145,905.83</u></u>	<u><u>-161,086.12</u></u>	<u><u>69,870.00</u></u>	<u><u>-230,956.12</u></u>	<u><u>-81,395.00</u></u>

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City of Villa Hills Capital Fund
Check Disbursement
December 2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Clr</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Deluxe Checks Check	12/12/2023			Heritage Bank Capit...	X	Office Supplies		27.95

City of Villa Hills TIF and Federal Funds
Balance Sheet
As of December 31, 2023

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Federal Funds Account	829,531.60
Sanctuary TIF Account	161,212.02
Total Checking/Savings	<u>990,743.62</u>
Total Current Assets	<u>990,743.62</u>
TOTAL ASSETS	<u><u>990,743.62</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Revenue	832,898.18
Total Other Current Liabilities	<u>832,898.18</u>
Total Current Liabilities	<u>832,898.18</u>
Total Liabilities	832,898.18
Equity	
Restricted Fund Balance	164,319.44
Net Income	-6,474.00
Total Equity	<u>157,845.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>990,743.62</u></u>

**City of Villa Hills TIF and Federal Funds
Profit & Loss Budget Performance
December 2023**

	Dec 23	Budget	\$ Over Budget	Jul - Dec 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
CDBG Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Funds Received	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	3,133.18	0.00	3,133.18	19,552.84	0.00	19,552.84	0.00
TIF Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	81,600.00
Total Income	3,133.18	0.00	3,133.18	19,552.84	0.00	19,552.84	81,600.00
Expense							
CDBG Grant Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Expenses	1,625.00	0.00	1,625.00	6,500.00	0.00	6,500.00	684,000.00
TIF Expenses	0.00	0.00	0.00	0.00	0.00	0.00	110,000.00
Total Expense	1,625.00	0.00	1,625.00	6,500.00	0.00	6,500.00	794,000.00
Net Ordinary Income	1,508.18	0.00	1,508.18	13,052.84	0.00	13,052.84	-712,400.00
Other Income/Expense							
Other Income							
Transfer In	0.00	128,077.00	-128,077.00	0.00	128,077.00	-128,077.00	128,077.00
Total Other Income	0.00	128,077.00	-128,077.00	0.00	128,077.00	-128,077.00	128,077.00
Other Expense							
transfer Out	3,241.51	211,081.00	-207,839.49	19,526.84	211,081.00	-191,554.16	211,081.00
Total Other Expense	3,241.51	211,081.00	-207,839.49	19,526.84	211,081.00	-191,554.16	211,081.00
Net Other Income	-3,241.51	-83,004.00	79,762.49	-19,526.84	-83,004.00	63,477.16	-83,004.00
Net Income	-1,733.33	-83,004.00	81,270.67	-6,474.00	-83,004.00	76,530.00	-795,404.00

City of Villa Hills TIF and Federal Funds
Check Disbursement
December 2023

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
Geo Technology								
Bill	12/12/2023	52159...		Accounts Payable		Federal Expen...		1,625.00
Bill Pmt -Check	12/12/2023	1008		Federal Funds Acco...	X	Accounts Paya...		1,625.00

City of Villa Hills
Balance Sheet
As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
Heritage-Police Forfeiture	4,229.55
Heritage Bank Flex Spending	4,501.05
Heritage Bank Operating	4,237,404.88
Petty Cash	100.00
Heritage Online Receipts	4,110.29
Total Checking/Savings	4,250,345.77
Other Current Assets	
1345 - ADP Receivable	5,939.23
R/E Tax, Garbage, Sewer A/R-CY	63,932.01
R/E Tax, Garbage, Sewer A/R-PY	35,702.71
Insurance Tax Receivables	232,867.21
Prepaid Expenses	321,624.71
Total Other Current Assets	660,065.87
Total Current Assets	4,910,411.64
TOTAL ASSETS	4,910,411.64
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	94,693.39
Total Accounts Payable	94,693.39
Other Current Liabilities	
Due to Road Fund	590,368.85
Duplicate Tax Payment Liability	1,834.84
Accrued Payroll	43,054.08
Accrued Expenses	47.86
401K & 457 Employee W/Hing	2,600.00
Withholding-KY Retirement	4,241.67
Total Other Current Liabilities	642,147.30
Total Current Liabilities	736,840.69
Long Term Liabilities	
Compensated Absences	181,339.89
Total Long Term Liabilities	181,339.89
Total Liabilities	918,180.58

City of Villa Hills
Balance Sheet
As of December 31, 2023

	<u>Dec 31, 23</u>
Equity	
Designated Payroll Tax	279,336.00
Undesignated Fund Balance	1,675,048.16
Net Income	<u>2,037,846.90</u>
Total Equity	<u>3,992,231.06</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,910,411.64</u></u>

City of Villa Hills
Profit & Loss Budget Performance
December 2023

	Dec 23	Budget	\$ Over Budget	Jul - Dec 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
Sidewalk Billings	0.00	0.00	0.00	20,820.50	35,000.00	-14,179.50	35,000.00
G&E Franchise Fees	17,313.20	25,000.00	-7,686.80	99,759.83	132,000.00	-32,240.17	290,000.00
Utility P/T Tax Revenue	0.00	0.00	0.00	14,690.48	9,500.00	5,190.48	11,500.00
Penalties and Interest-Payroll Tax	40.44	0.00	40.44	776.92	0.00	776.92	0.00
Property Tax Rev	0.00	0.00	0.00	2,026,663.01	1,953,840.00	72,823.01	1,953,840.00
Tangible Property Tax	0.00	0.00	0.00	2,185.60	4,400.00	-2,214.40	4,400.00
Insurance Premium Tax Revenue	713.69	0.00	713.69	517,814.33	470,000.00	47,814.33	900,000.00
Payroll Tax Revenue	3,257.98	2,000.00	1,257.98	322,682.70	185,000.00	137,682.70	475,000.00
Payroll Tax Designated	1,628.99	1,000.00	628.99	161,341.35	92,500.00	68,841.35	237,500.00
Gross Receipts Tax Revenue	1,675.94	500.00	1,175.94	24,994.41	9,200.00	15,794.41	54,700.00
Telecommunications Tax Revenue	0.00	0.00	0.00	33,170.09	34,500.00	-1,329.91	69,000.00
Building Permit Revenue	0.00	0.00	0.00	40.00	0.00	40.00	0.00
License Fee - County Wide	492.48	525.00	-32.52	5,238.41	4,130.00	1,108.41	24,840.00
License Fee - Villa Hills	600.00	500.00	100.00	5,000.00	5,000.00	0.00	18,800.00
Police Pay Incentive Revenue	6,689.22	7,000.00	-310.78	42,351.65	42,000.00	351.65	84,000.00
Base Court Revenue	2,786.26	2,500.00	286.26	5,644.21	5,000.00	644.21	10,000.00
Garbage Assessment Rev	0.00	0.00	0.00	736,302.00	733,200.00	3,102.00	733,200.00
Electric Service Revenue	0.00	0.00	0.00	0.00	0.00	0.00	2,139.00
Penalites and Interest-Property	8,674.10	0.00	8,674.10	8,712.39	0.00	8,712.39	0.00
Interest Earned	16,714.60	12,550.00	4,164.60	56,741.40	27,550.00	29,191.40	46,550.00
Police Reports Revenue	125.00	405.00	-280.00	1,120.00	1,230.00	-110.00	2,260.00
Police Citation Revenue	0.00	0.00	0.00	125.00	0.00	125.00	0.00
Contract Services payment	74,106.25	82,906.25	-8,800.00	466,907.74	467,757.50	-849.76	935,515.00
Safety Grant Awards	2,307.64	2,250.00	57.64	9,546.27	13,500.00	-3,953.73	27,000.00
Passport Revenue	2,065.00	1,680.00	385.00	7,420.00	5,285.00	2,135.00	15,470.00
Miscellaneous Revenue	22.35	0.00	22.35	52.44	0.00	52.44	0.00
Code Enforcement Board Rev.	7,641.15	0.00	7,641.15	31,801.15	0.00	31,801.15	0.00
Contributions - Designated	0.00	0.00	0.00	2,469.75	0.00	2,469.75	0.00
Special Event Revenue	0.00	0.00	0.00	25.00	0.00	25.00	0.00
Transfer from Surplus	0.00			0.00			32,800.00
Total Income	146,854.29	138,816.25	8,038.04	4,604,396.63	4,230,592.50	373,804.13	5,963,514.00
Gross Profit	146,854.29	138,816.25	8,038.04	4,604,396.63	4,230,592.50	373,804.13	5,963,514.00
Expense							
Special Event Staff Cost	0.00			3,544.00			
Tech License/Subscriptions	25.00	300.00	-275.00	25,201.02	8,500.00	16,701.02	21,300.00
PTO Accrual	0.00	0.00	0.00	12,250.90	0.00	12,250.90	33,095.00
K-9 Expenses	425.00	250.00	175.00	1,032.72	1,500.00	-467.28	3,000.00
Road Repair-Desig Payroll Tx	639.24	27,030.00	-26,390.76	50,590.95	162,180.00	-111,589.05	270,300.00
Projects-Events and Beautification	102.46	0.00	102.46	138.46	0.00	138.46	300.00
Christmas in the Park	0.00	2,000.00	-2,000.00	111.29	2,000.00	-1,888.71	2,000.00
Sidewalk repair program	12,491.50	0.00	12,491.50	41,983.50	35,000.00	6,983.50	35,000.00
Grant Expense	2,307.64	2,250.00	57.64	9,546.27	13,500.00	-3,953.73	27,000.00
Banner, Signage, and Promotion	0.00	0.00	0.00	400.00	0.00	400.00	200.00

**City of Villa Hills
Profit & Loss Budget Performance
December 2023**

01/10/24

Accrual Basis

	<u>Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul - Dec 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Street and Landscaping	0.00	100.00	-100.00	0.00	600.00	-600.00	1,000.00
Road Repair-Unrestricted	0.00	0.00	0.00	2,314.00	4,000.00	-1,686.00	8,000.00
Codification Expense	0.00	0.00	0.00	495.00	500.00	-5.00	6,000.00
Salaries & Wages	134,988.91	135,192.74	-203.83	800,668.96	822,703.44	-22,034.48	1,645,407.00
Overtime	2,557.39	2,831.79	-274.40	15,069.05	16,990.54	-1,921.49	33,981.00
FICA	10,522.04	14,692.60	-4,170.56	63,316.07	64,672.57	-1,356.50	129,345.00
Medical Insurance	33,393.41	30,223.16	3,170.25	180,633.51	181,338.96	-705.45	362,678.00
HRA & Flex Plan Expense	475.00	98.50	376.50	925.00	771.00	154.00	1,912.00
Dental	1,623.03	1,634.08	-11.05	9,968.93	9,804.48	164.45	19,609.00
Life Insurance	0.00	277.25	-277.25	1,280.02	1,663.50	-383.48	3,327.00
C.E.R.S.	52,575.61	60,076.54	-7,500.93	236,162.01	260,331.49	-24,169.48	520,663.00
Workers' Comp	4,771.57	5,657.33	-885.76	28,757.15	33,943.98	-5,186.83	67,888.00
Employee Appreciation	1,163.99	0.00	1,163.99	1,163.99	800.00	363.99	1,500.00
Adv, Promotion, Printing	170.13	383.33	-213.20	2,034.98	2,299.98	-265.00	4,600.00
Maintenance & Repairs	3,142.91	4,250.00	-1,107.09	21,701.21	18,000.00	3,701.21	36,000.00
Capital Expenditures	0.00	0.00	0.00	2,237.40	0.00	2,237.40	5,000.00
Rent & Leases	1,441.48	1,533.33	-91.85	10,599.36	9,451.98	1,147.38	18,902.00
Travel, Mtgs & Training	-354.40	1,550.00	-1,904.40	5,405.54	9,300.00	-3,894.46	18,600.00
Contracted Services	250.00	291.67	-41.67	1,658.00	1,750.02	-92.02	3,500.00
Uniforms	41.99	837.50	-795.51	2,505.52	5,025.00	-2,519.48	10,250.00
City Beautification-Garden	415.00	0.00	415.00	470.94	500.00	-29.06	1,000.00
Supplies	1,498.21	1,966.67	-468.46	8,983.36	12,175.02	-3,191.66	24,325.00
Postage	221.75	70.00	151.75	5,317.60	4,580.00	737.60	5,000.00
Office Expense	0.00	83.33	-83.33	415.00	499.98	-84.98	1,000.00
Motor Fuels	4,153.78	5,708.34	-1,554.56	34,958.43	34,250.04	708.39	68,500.00
Computer Expense	1,181.50	2,066.66	-885.16	10,468.22	12,399.96	-1,931.74	24,800.00
D.A.R.E. & Public Relations	1,530.00	250.00	1,280.00	2,534.48	1,500.00	1,034.48	3,000.00
Investigation	150.00	172.92	-22.92	946.67	1,037.52	-90.85	2,075.00
Other Insurance & Bonds	6,983.82	7,612.33	-628.51	41,902.92	45,673.98	-3,771.06	91,348.00
Collection Costs	153.11	70.00	83.11	10,385.69	5,305.00	5,080.69	16,217.00
Dues & Subscriptions	386.81	1,491.66	-1,104.85	3,733.36	8,824.96	-5,091.60	22,600.00
Street Lights	680.64	1,400.00	-719.36	8,549.01	7,900.00	649.01	16,000.00
Utilities	7,274.36	6,175.84	1,098.52	27,393.15	25,905.04	1,488.11	47,610.00
Weapons/Firearms	0.00	900.00	-900.00	247.12	5,400.00	-5,152.88	10,800.00
Bank & Payroll Fees	674.13	625.00	49.13	4,718.62	3,750.00	968.62	7,500.00
Miscellaneous	0.00	0.00	0.00	-1.74	0.00	-1.74	1,919.00
Retention and recruitment	0.00	2,563.60	-2,563.60	1,711.55	11,338.52	-9,626.97	31,177.00
Reimbursement for CERS and Wages	0.00	0.00	0.00	0.00	0.00	0.00	77,738.00
City Attorney	1,170.00	5,000.00	-3,830.00	15,048.50	30,000.00	-14,951.50	60,000.00
Accounting Fees	600.00	600.00	0.00	3,600.00	3,600.00	0.00	7,200.00
Audit Expenses	0.00	0.00	0.00	8,400.00	8,400.00	0.00	8,400.00
Council Fees	625.00	950.00	-325.00	3,750.00	5,700.00	-1,950.00	11,400.00
Dog Authority	914.40	916.67	-2.27	5,486.40	5,500.02	-13.62	11,000.00
Fire Authority	62,759.88	55,186.75	7,573.13	331,120.50	331,120.50	0.00	662,241.00
Garbage Collection	60,771.00	61,100.00	-329.00	363,756.50	366,600.00	-2,843.50	733,200.00
PVA Assessment Costs	0.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00
Franchise Fee Expense	16,837.97	16,832.75	5.22	101,027.82	100,996.50	31.32	201,993.00

City of Villa Hills
Profit & Loss Budget Performance
December 2023

	<u>Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul - Dec 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Building Inspection & Zoning	1,655.15	2,333.33	-678.18	6,540.91	13,999.98	-7,459.07	28,000.00
Easter Egg Hunt	0.00	0.00	0.00	0.00	0.00	0.00	300.00
Haunted Trail	0.00	0.00	0.00	4,306.00	4,700.00	-394.00	4,700.00
Spec. Events Misc.	0.00	0.00	0.00	2,764.84	1,000.00	1,764.84	1,000.00
Field Maintenance	390.00	416.67	-26.67	5,845.84	2,500.02	3,345.82	5,000.00
Music Fest	0.00	0.00	0.00	0.00	2,700.00	-2,700.00	2,700.00
Total Expense	<u>433,780.41</u>	<u>465,952.34</u>	<u>-32,171.93</u>	<u>2,586,076.50</u>	<u>2,764,483.98</u>	<u>-178,407.48</u>	<u>5,520,100.00</u>
Net Ordinary Income	<u>-286,926.12</u>	<u>-327,136.09</u>	<u>40,209.97</u>	<u>2,018,320.13</u>	<u>1,466,108.52</u>	<u>552,211.61</u>	<u>443,414.00</u>
Other Income/Expense							
Other Income							
Transfer In	3,241.51	0.00	3,241.51	19,526.77	0.00	19,526.77	0.00
Total Other Income	<u>3,241.51</u>	<u>0.00</u>	<u>3,241.51</u>	<u>19,526.77</u>	<u>0.00</u>	<u>19,526.77</u>	<u>0.00</u>
Other Expense							
Transfer out	0.00	0.00	0.00	0.00	181,200.00	-181,200.00	369,277.00
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>181,200.00</u>	<u>-181,200.00</u>	<u>369,277.00</u>
Net Other Income	<u>3,241.51</u>	<u>0.00</u>	<u>3,241.51</u>	<u>19,526.77</u>	<u>-181,200.00</u>	<u>200,726.77</u>	<u>-369,277.00</u>
Net Income	<u><u>-283,684.61</u></u>	<u><u>-327,136.09</u></u>	<u><u>43,451.48</u></u>	<u><u>2,037,846.90</u></u>	<u><u>1,284,908.52</u></u>	<u><u>752,938.38</u></u>	<u><u>74,137.00</u></u>

City of Villa Hills
Profit & Loss Budget Performance-Administration
December 2023

	<u>Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul - Dec 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense							
Expense							
Special Event Staff Cost	0.00			35.00			
Tech License/Subscriptions	0.00	300.00	-300.00	3,430.00	1,700.00	1,730.00	3,500.00
PTO Accrual	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00
Codification Expense	0.00	0.00	0.00	495.00	500.00	-5.00	6,000.00
Salaries & Wages	17,220.70	17,260.58	-39.88	105,514.44	103,563.48	1,950.96	207,127.00
FICA	1,315.97	1,828.28	-512.31	8,071.60	7,922.53	149.07	15,845.00
Medical Insurance	9,656.72	3,813.83	5,842.89	28,130.11	22,882.98	5,247.13	45,766.00
HRA & Flex Plan Expense	475.00	98.50	376.50	925.00	771.00	154.00	1,912.00
Dental	277.23	274.58	2.65	1,663.38	1,647.48	15.90	3,295.00
Life Insurance	0.00	39.25	-39.25	182.30	235.50	-53.20	471.00
C.E.R.S.	5,483.10	5,578.04	-94.94	24,675.63	24,171.49	504.14	48,343.00
Workers' Comp	45.33	56.83	-11.50	271.98	340.98	-69.00	682.00
Employee Appreciation	0.00	0.00	0.00	0.00	300.00	-300.00	500.00
Adv, Promotion, Printing	170.13	258.33	-88.20	1,942.53	1,549.98	392.55	3,100.00
Maintenance & Repairs	110.00	250.00	-140.00	855.31	1,500.00	-644.69	3,000.00
Capital Expenditures	0.00			2,237.40			
Rent & Leases	269.65	200.00	69.65	2,980.44	1,200.00	1,780.44	2,400.00
Travel, Mtgs & Training	-375.00	458.33	-833.33	784.16	2,749.98	-1,965.82	5,500.00
Contracted Services	0.00	83.33	-83.33	0.00	499.98	-499.98	1,000.00
Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	200.00
Supplies	881.33	300.00	581.33	2,499.58	1,800.00	699.58	3,600.00
Postage	221.75	70.00	151.75	5,317.60	4,580.00	737.60	5,000.00
Office Expense	0.00	83.33	-83.33	415.00	499.98	-84.98	1,000.00
Motor Fuels	0.00	41.67	-41.67	65.56	250.02	-184.46	500.00
Computer Expense	1,101.50	1,583.33	-481.83	7,549.40	9,499.98	-1,950.58	19,000.00
Other Insurance & Bonds	973.42	1,198.83	-225.41	5,840.52	7,192.98	-1,352.46	14,386.00
Collection Costs	153.11	70.00	83.11	10,385.69	5,305.00	5,080.69	16,217.00
Dues & Subscriptions	213.14	275.00	-61.86	1,400.92	1,525.00	-124.08	8,000.00
Street Lights	680.64	1,400.00	-719.36	8,549.01	7,900.00	649.01	16,000.00
Utilities	843.94	1,000.00	-156.06	4,100.47	4,950.00	-849.53	10,000.00
Bank & Payroll Fees	674.13	625.00	49.13	4,718.62	3,750.00	968.62	7,500.00
Miscellaneous	0.00	0.00	0.00	-1.74	0.00	-1.74	0.00
Retention and recruitment	0.00	1,677.90	-1,677.90	589.00	7,271.00	-6,682.00	14,542.00
Spec. Events Misc.	0.00			1,738.42			
Total Expense	40,391.79	38,824.94	1,566.85	235,362.33	226,059.34	9,302.99	467,626.00
Net Ordinary Income	-40,391.79	-38,824.94	-1,566.85	-235,362.33	-226,059.34	-9,302.99	-467,626.00
Net Income	-40,391.79	-38,824.94	-1,566.85	-235,362.33	-226,059.34	-9,302.99	-467,626.00

City of Villa Hills
Profit & Loss Budget Performance-Contract Services
December 2023

	<u>Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul - Dec 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense							
Expense							
Sidewalk repair program	12,491.50	0.00	12,491.50	41,983.50	35,000.00	6,983.50	35,000.00
FICA	47.80	72.67	-24.87	286.80	436.02	-149.22	872.00
Retention and recruitment	0.00	0.00	0.00	0.00	0.00	0.00	8,500.00
City Attorney	1,170.00	5,000.00	-3,830.00	15,048.50	30,000.00	-14,951.50	60,000.00
Accounting Fees	600.00	600.00	0.00	3,600.00	3,600.00	0.00	7,200.00
Audit Expenses	0.00	0.00	0.00	8,400.00	8,400.00	0.00	8,400.00
Council Fees	625.00	950.00	-325.00	3,750.00	5,700.00	-1,950.00	11,400.00
Dog Authority	914.40	916.67	-2.27	5,486.40	5,500.02	-13.62	11,000.00
Fire Authority	62,759.88	55,186.75	7,573.13	331,120.50	331,120.50	0.00	662,241.00
Garbage Collection	60,771.00	61,100.00	-329.00	363,756.50	366,600.00	-2,843.50	733,200.00
PVA Assessment Costs	0.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00
Franchise Fee Expense	16,837.97	16,832.75	5.22	101,027.82	100,996.50	31.32	201,993.00
Building Inspection & Zoning	1,655.15	2,333.33	-678.18	6,740.91	13,999.98	-7,259.07	28,000.00
Total Expense	<u>157,872.70</u>	<u>142,992.17</u>	<u>14,880.53</u>	<u>921,200.93</u>	<u>941,353.02</u>	<u>-20,152.09</u>	<u>1,807,806.00</u>
Net Ordinary Income	<u>-157,872.70</u>	<u>-142,992.17</u>	<u>-14,880.53</u>	<u>-921,200.93</u>	<u>-941,353.02</u>	<u>20,152.09</u>	<u>-1,807,806.00</u>
Net Income	<u>-157,872.70</u>	<u>-142,992.17</u>	<u>-14,880.53</u>	<u>-921,200.93</u>	<u>-941,353.02</u>	<u>20,152.09</u>	<u>-1,807,806.00</u>

City of Villa Hills
Profit & Loss Budget Performance-Designated Funds
 December 2023

	<u>Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul - Dec 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense							
Income							
Payroll Tax Designated	1,628.99	1,000.00	628.99	161,341.35	92,500.00	68,841.35	237,500.00
Transfer from Surplus	0.00			0.00			32,800.00
Total Income	<u>1,628.99</u>	<u>1,000.00</u>	<u>628.99</u>	<u>161,341.35</u>	<u>92,500.00</u>	<u>68,841.35</u>	<u>270,300.00</u>
Gross Profit	<u>1,628.99</u>	<u>1,000.00</u>	<u>628.99</u>	<u>161,341.35</u>	<u>92,500.00</u>	<u>68,841.35</u>	<u>270,300.00</u>
Expense							
Road Repair-Desig Payroll Tx	639.24	27,030.00	-26,390.76	50,590.95	162,180.00	-111,589.05	270,300.00
Total Expense	<u>639.24</u>	<u>27,030.00</u>	<u>-26,390.76</u>	<u>50,590.95</u>	<u>162,180.00</u>	<u>-111,589.05</u>	<u>270,300.00</u>
Net Ordinary Income	<u>989.75</u>	<u>-26,030.00</u>	<u>27,019.75</u>	<u>110,750.40</u>	<u>-69,680.00</u>	<u>180,430.40</u>	<u>0.00</u>
Net Income	<u><u>989.75</u></u>	<u><u>-26,030.00</u></u>	<u><u>27,019.75</u></u>	<u><u>110,750.40</u></u>	<u><u>-69,680.00</u></u>	<u><u>180,430.40</u></u>	<u><u>0.00</u></u>

City of Villa Hills
Profit & Loss Budget Performance-Events and Beautification
December 2023

	<u>Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul - Dec 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense							
Expense							
Projects-Events and Beautification	102.46	0.00	102.46	102.46	0.00	102.46	300.00
Christmas in the Park	0.00	2,000.00	-2,000.00	111.29	2,000.00	-1,888.71	2,000.00
Banner, Signage, and Promotion	0.00	0.00	0.00	400.00	0.00	400.00	200.00
Street and Landscaping	0.00	100.00	-100.00	0.00	600.00	-600.00	1,000.00
Employee Appreciation	1,163.99	0.00	1,163.99	1,163.99	500.00	663.99	1,000.00
Utilities	75.96	125.00	-49.04	178.45	250.00	-71.55	500.00
Easter Egg Hunt	0.00	0.00	0.00	0.00	0.00	0.00	300.00
Haunted Trail	0.00	0.00	0.00	4,306.00	4,700.00	-394.00	4,700.00
Spec. Events Misc.	0.00	0.00	0.00	1,026.42	1,000.00	26.42	1,000.00
Music Fest	0.00	0.00	0.00	0.00	2,700.00	-2,700.00	2,700.00
Total Expense	<u>1,342.41</u>	<u>2,225.00</u>	<u>-882.59</u>	<u>7,288.61</u>	<u>11,750.00</u>	<u>-4,461.39</u>	<u>13,700.00</u>
Net Ordinary Income	<u>-1,342.41</u>	<u>-2,225.00</u>	<u>882.59</u>	<u>-7,288.61</u>	<u>-11,750.00</u>	<u>4,461.39</u>	<u>-13,700.00</u>
Net Income	<u><u>-1,342.41</u></u>	<u><u>-2,225.00</u></u>	<u><u>882.59</u></u>	<u><u>-7,288.61</u></u>	<u><u>-11,750.00</u></u>	<u><u>4,461.39</u></u>	<u><u>-13,700.00</u></u>

City of Villa Hills
Profit & Loss Budget Performance-Parks and Recreation
December 2023

	<u>Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul - Dec 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense							
Expense							
Salaries & Wages	0.00	0.00	0.00	6,182.68	11,547.00	-5,364.32	23,094.00
FICA	0.00	0.00	0.00	475.86	883.52	-407.66	1,767.00
Workers' Comp	80.08	91.08	-11.00	480.48	546.48	-66.00	1,093.00
Maintenance & Repairs	221.00	0.00	221.00	497.32	2,500.00	-2,002.68	5,000.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
Rent & Leases	0.00	0.00	0.00	502.82	252.00	250.82	502.00
Supplies	0.00	0.00	0.00	400.32	375.00	25.32	725.00
Other Insurance & Bonds	72.07	123.83	-51.76	432.42	742.98	-310.56	1,486.00
Utilities	3,456.59	2,500.00	956.59	8,845.38	5,400.00	3,445.38	6,500.00
Retention and recruitment	0.00	0.00	0.00	38.00	229.52	-191.52	459.00
Field Maintenance	390.00	416.67	-26.67	5,783.92	2,500.02	3,283.90	5,000.00
Total Expense	<u>4,219.74</u>	<u>3,131.58</u>	<u>1,088.16</u>	<u>23,639.20</u>	<u>24,976.52</u>	<u>-1,337.32</u>	<u>50,626.00</u>
Net Ordinary Income	<u>-4,219.74</u>	<u>-3,131.58</u>	<u>-1,088.16</u>	<u>-23,639.20</u>	<u>-24,976.52</u>	<u>1,337.32</u>	<u>-50,626.00</u>
Net Income	<u><u>-4,219.74</u></u>	<u><u>-3,131.58</u></u>	<u><u>-1,088.16</u></u>	<u><u>-23,639.20</u></u>	<u><u>-24,976.52</u></u>	<u><u>1,337.32</u></u>	<u><u>-50,626.00</u></u>

City of Villa Hills
Profit & Loss Budget Performance-Police Department
December 2023

	<u>Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul - Dec 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense							
Expense							
Special Event Staff Cost	0.00			2,088.00			
Tech License/Subscriptions	25.00	0.00	25.00	20,778.42	5,800.00	14,978.42	13,100.00
PTO Accrual	0.00	0.00	0.00	4,028.82	0.00	4,028.82	10,800.00
K-9 Expenses	425.00	250.00	175.00	1,032.72	1,500.00	-467.28	3,000.00
Grant Expense	2,307.64	2,250.00	57.64	9,546.27	13,500.00	-3,953.73	27,000.00
Salaries & Wages	56,233.76	59,402.75	-3,168.99	337,254.63	356,416.50	-19,161.87	712,833.00
Overtime	356.87	1,243.42	-886.55	2,104.50	7,460.52	-5,356.02	14,921.00
FICA	4,316.45	6,423.80	-2,107.35	26,194.08	27,836.50	-1,642.42	55,673.00
Medical Insurance	11,040.73	12,920.33	-1,879.60	75,036.64	77,521.98	-2,485.34	155,044.00
Dental	671.04	735.00	-63.96	4,280.66	4,410.00	-129.34	8,820.00
Life Insurance	0.00	119.67	-119.67	540.17	718.02	-177.85	1,436.00
C.E.R.S.	22,156.42	29,721.00	-7,564.58	107,133.79	128,791.00	-21,657.21	257,582.00
Workers' Comp	2,170.04	2,547.00	-376.96	13,147.97	15,282.00	-2,134.03	30,564.00
Adv, Promotion, Printing	0.00	83.33	-83.33	0.00	499.98	-499.98	1,000.00
Maintenance & Repairs	1,241.38	958.33	283.05	8,362.53	5,749.98	2,612.55	11,500.00
Rent & Leases	171.83	333.33	-161.50	1,116.10	1,999.98	-883.88	4,000.00
Travel, Mtgs & Training	0.00	625.00	-625.00	3,526.21	3,750.00	-223.79	7,500.00
Contracted Services	250.00	166.67	83.33	1,514.00	1,000.02	513.98	2,000.00
Uniforms	0.00	437.50	-437.50	1,589.50	2,625.00	-1,035.50	5,250.00
Supplies	494.90	1,125.00	-630.10	2,411.14	6,750.00	-4,338.86	13,500.00
Motor Fuels	1,812.63	2,666.67	-854.04	16,880.59	16,000.02	880.57	32,000.00
Computer Expense	40.00	350.00	-310.00	2,838.82	2,100.00	738.82	4,200.00
D.A.R.E. & Public Relations	1,530.00	250.00	1,280.00	2,534.48	1,500.00	1,034.48	3,000.00
Investigation	150.00	131.25	18.75	921.67	787.50	134.17	1,575.00
Other Insurance & Bonds	2,823.14	3,058.83	-235.69	16,938.84	18,352.98	-1,414.14	36,706.00
Dues & Subscriptions	169.92	908.33	-738.41	1,849.31	5,449.98	-3,600.67	10,900.00
Utilities	1,554.22	1,491.67	62.55	7,447.82	8,950.02	-1,502.20	17,900.00
Weapons/Firearms	0.00	616.67	-616.67	247.12	3,700.02	-3,452.90	7,400.00
Retention and recruitment	0.00	46.95	-46.95	31.00	203.50	-172.50	407.00
Total Expense	109,940.97	128,862.50	-18,921.53	671,375.80	718,655.50	-47,279.70	1,449,611.00
Net Ordinary Income	-109,940.97	-128,862.50	18,921.53	-671,375.80	-718,655.50	47,279.70	-1,449,611.00
Net Income	-109,940.97	-128,862.50	18,921.53	-671,375.80	-718,655.50	47,279.70	-1,449,611.00

City of Villa Hills
Profit & Loss Budget Performance-Interlocal PD
December 2023

	Dec 23	Budget	\$ Over Budget	Jul - Dec 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Expense							
Special Event Staff Cost	0.00			292.00			
Tech License/Subscriptions	0.00	0.00	0.00	992.60	1,000.00	-7.40	4,700.00
PTO Accrual	0.00	0.00	0.00	0.00	0.00	0.00	14,735.00
Salaries & Wages	36,341.89	33,602.83	2,739.06	204,964.64	201,616.98	3,347.66	403,234.00
Overtime	2,200.52	950.50	1,250.02	11,989.93	5,703.00	6,286.93	11,406.00
FICA	2,904.36	3,660.00	-755.64	16,295.37	15,860.00	435.37	31,720.00
Medical Insurance	6,903.21	7,242.25	-339.04	42,256.03	43,453.50	-1,197.47	86,907.00
Dental	380.42	332.92	47.50	2,258.85	1,997.52	261.33	3,995.00
Life Insurance	0.00	67.58	-67.58	316.95	405.48	-88.53	811.00
C.E.R.S.	17,440.14	17,152.75	287.39	72,197.83	74,328.50	-2,130.67	148,657.00
Workers' Comp	1,251.81	1,475.17	-223.36	7,510.86	8,851.02	-1,340.16	17,702.00
Adv, Promotion, Printing	0.00	41.67	-41.67	0.00	250.02	-250.02	500.00
Maintenance & Repairs	1,286.49	541.67	744.82	5,554.13	3,250.02	2,304.11	6,500.00
Travel, Mtgs & Training	0.00	416.67	-416.67	158.40	2,500.02	-2,341.62	5,000.00
Contracted Services	0.00	41.67	-41.67	144.00	250.02	-106.02	500.00
Uniforms	0.00	250.00	-250.00	869.15	1,500.00	-630.85	3,000.00
Supplies	0.00	166.67	-166.67	199.47	1,000.02	-800.55	2,000.00
Motor Fuels	1,626.87	1,750.00	-123.13	10,955.07	10,500.00	455.07	21,000.00
Computer Expense	0.00	83.33	-83.33	0.00	499.98	-499.98	1,000.00
Investigation	0.00	41.67	-41.67	25.00	250.02	-225.02	500.00
Other Insurance & Bonds	1,568.42	1,789.17	-220.75	9,410.52	10,735.02	-1,324.50	21,470.00
Dues & Subscriptions	0.00	275.00	-275.00	419.38	1,650.00	-1,230.62	3,300.00
Utilities	380.12	259.17	120.95	2,005.40	1,555.02	450.38	3,110.00
Weapons/Firearms	0.00	283.33	-283.33	0.00	1,699.98	-1,699.98	3,400.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	1,919.00
Reimbursement for CERS and Wages	0.00	0.00	0.00	0.00	0.00	0.00	77,738.00
Total Expense	72,284.25	70,424.02	1,860.23	388,815.58	388,856.12	-40.54	874,804.00
Net Ordinary Income	-72,284.25	-70,424.02	-1,860.23	-388,815.58	-388,856.12	40.54	-874,804.00
Other Income/Expense							
Other Expense							
Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	-60,000.00
Net Income	-72,284.25	-70,424.02	-1,860.23	-388,815.58	-388,856.12	40.54	-934,804.00

City of Villa Hills
Profit & Loss Budget Performance-Public Works
December 2023

	<u>Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul - Dec 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense							
Expense							
Special Event Staff Cost	0.00			1,129.00			
PTO Accrual	0.00	0.00	0.00	0.00	0.00	0.00	4,320.00
Projects-Events and Beautification	0.00	0.00	0.00	36.00	0.00	36.00	0.00
Road Repair-Unrestricted	0.00	0.00	0.00	2,314.00	4,000.00	-1,686.00	8,000.00
Salaries & Wages	25,192.56	24,926.58	265.98	146,752.57	149,559.48	-2,806.91	299,119.00
Overtime	0.00	637.87	-637.87	974.62	3,827.02	-2,852.40	7,654.00
FICA	1,937.46	2,707.85	-770.39	11,306.24	11,734.00	-427.76	23,468.00
Medical Insurance	5,792.75	6,246.75	-454.00	35,210.73	37,480.50	-2,269.77	74,961.00
Dental	294.34	291.58	2.76	1,766.04	1,749.48	16.56	3,499.00
Life Insurance	0.00	50.75	-50.75	240.60	304.50	-63.90	609.00
C.E.R.S.	7,495.95	7,624.75	-128.80	32,154.76	33,040.50	-885.74	66,081.00
Workers' Comp	1,224.31	1,487.25	-262.94	7,345.86	8,923.50	-1,577.64	17,847.00
Adv, Promotion, Printing	0.00	0.00	0.00	92.45	0.00	92.45	0.00
Maintenance & Repairs	284.04	2,500.00	-2,215.96	6,431.92	5,000.00	1,431.92	10,000.00
Rent & Leases	1,000.00	1,000.00	0.00	6,000.00	6,000.00	0.00	12,000.00
Travel, Mtgs & Training	20.60	50.00	-29.40	936.77	300.00	636.77	600.00
Uniforms	41.99	150.00	-108.01	46.87	900.00	-853.13	1,800.00
City Beautification-Garden	415.00	0.00	415.00	470.94	500.00	-29.06	1,000.00
Supplies	121.98	375.00	-253.02	3,472.85	2,250.00	1,222.85	4,500.00
Motor Fuels	714.28	1,250.00	-535.72	7,057.21	7,500.00	-442.79	15,000.00
Computer Expense	40.00	50.00	-10.00	80.00	300.00	-220.00	600.00
Other Insurance & Bonds	1,546.77	1,441.67	105.10	9,280.62	8,650.02	630.60	17,300.00
Dues & Subscriptions	3.75	33.33	-29.58	63.75	199.98	-136.23	400.00
Utilities	963.53	800.00	163.53	4,815.63	4,800.00	15.63	9,600.00
Retention and recruitment	0.00	838.75	-838.75	1,053.55	3,634.50	-2,580.95	7,269.00
Field Maintenance	0.00			61.92			
Total Expense	<u>47,089.31</u>	<u>52,462.13</u>	<u>-5,372.82</u>	<u>279,094.90</u>	<u>290,653.48</u>	<u>-11,558.58</u>	<u>585,627.00</u>
Net Ordinary Income	<u>-47,089.31</u>	<u>-52,462.13</u>	<u>5,372.82</u>	<u>-279,094.90</u>	<u>-290,653.48</u>	<u>11,558.58</u>	<u>-585,627.00</u>
Net Income	<u><u>-47,089.31</u></u>	<u><u>-52,462.13</u></u>	<u><u>5,372.82</u></u>	<u><u>-279,094.90</u></u>	<u><u>-290,653.48</u></u>	<u><u>11,558.58</u></u>	<u><u>-585,627.00</u></u>

City of Villa Hills
Bills for Payment Detail
 December 2023

Date	Name	Memo	Account	Class	Amount
Dec 23					
12/01/2023	VERIZON CONNECT NWF, INC.	Monthly service - Unit 219	Utilities	Public Works	16.19
12/01/2023	VERIZON CONNECT NWF, INC.	Monthly service - Unit 217	Utilities	Public Works	16.19
12/01/2023	VERIZON CONNECT NWF, INC.	Monthly service - Unit 220	Utilities	Public Works	16.19
12/01/2023	VERIZON CONNECT NWF, INC.	Monthly service - Unit 129	Utilities	Administration	16.19
12/01/2023	VERIZON CONNECT NWF, INC.	Monthly service - Unit 131	Utilities	Administration	16.19
12/01/2023	BAKER BUSINESS & TAX SOLU...	Monthly accounting	Accounting Fees	Contract Services	600.00
12/01/2023	BAKER BUSINESS & TAX SOLU...	November Payroll services	Bank & Payroll Fees	Administration	300.00
12/01/2023	BURKE, MICHEAL C.	Montly rental	Rent & Leases	Public Works	1,000.00
12/01/2023	KMCA	Ky Municipal Clerks Annual Dues - Jennifer & Anna	Dues & Subscriptions	Administration	90.00
12/01/2023	NKOL	Monthly server monitoring/security	Computer Expense	Administration	148.00
12/01/2023	NKOL	Monthly computer monitoring/security	Computer Expense	Administration	340.00
12/01/2023	NKOL	Office 365 Exchange online	Computer Expense	Administration	105.00
12/01/2023	NKOL	Office 365 Business standard	Computer Expense	Administration	185.00
12/01/2023	NKOL	Office 365 online archiving	Computer Expense	Administration	5.00
12/01/2023	NKOL	Ubiquiti monthly monitoring	Computer Expense	Administration	40.00
12/01/2023	NKOL	Unlimited cloud backup	Computer Expense	Administration	30.00
12/01/2023	NKOL	Premium phishing filtering	Computer Expense	Administration	144.00
12/01/2023	NKOL	MS 365 Business Basic	Computer Expense	Administration	104.50
12/01/2023	NO.KY PUBLIC ENTITY JOINT H...	Health insurance	Medical Insurance	Administration	3,761.00
12/01/2023	NO.KY PUBLIC ENTITY JOINT H...	Health insurance	Medical Insurance	Public Works	6,199.82
12/01/2023	NO.KY PUBLIC ENTITY JOINT H...	Health insurance	Medical Insurance	Police Department	11,562.19
12/01/2023	NO.KY PUBLIC ENTITY JOINT H...	Health insurance	Medical Insurance	Interlocal	7,113.20
12/01/2023	TRANSUNION RISK & ALTERNA...	Monthly investigation subscription	Investigation	Police Department	75.00
12/01/2023	CHARTER COMMUNICATIONS	Internet services	Utilities	Administration	23.53
12/01/2023	CHARTER COMMUNICATIONS	Internet services	Utilities	Public Works	23.52
12/01/2023	CHARTER COMMUNICATIONS	Internet services	Utilities	Police Department	52.94
12/01/2023	Duke Energy Payment Processing	9101-1917-7282 - Niewahner	Street Lights	Administration	22.90
12/01/2023	Duke Energy Payment Processing	9101-1917-7331 - 719 Rogers	Utilities	Police Department	285.35
12/01/2023	Duke Energy Payment Processing	9101-1787-7136 - Western Reserve	Street Lights	Administration	23.86
12/01/2023	Duke Energy Payment Processing	9101-1917-7381 - 719A Rogers	Utilities	Public Works	489.59
12/01/2023	Duke Energy Payment Processing	9101-1917-7232 - 720 Rogers	Utilities	Administration	295.05
12/01/2023	Duke Energy Payment Processing	9101-2058-6292 - street lighting	Street Lights	Administration	20.68
12/01/2023	Duke Energy Payment Processing	9101-1977-2136 - traffic lights	Street Lights	Administration	18.01
12/01/2023	Duke Energy Payment Processing	9101-1838-1917 - 2500 Amsterdam	Utilities	Parks & Recreation	24.20
12/01/2023	Duke Energy Payment Processing	9101-1756-2354 - 2500 Amsterdam	Utilities	Parks & Recreation	53.53
12/01/2023	Duke Energy Payment Processing	9101-1853-0897 - street lighting (TIF)	Street Lights	Administration	242.08
12/01/2023	Duke Energy Payment Processing	9101-1710-9018 - traffic lights	Street Lights	Administration	3.68
12/01/2023	Duke Energy Payment Processing	9101-1715-2467 - traffic lights	Street Lights	Administration	7.50
12/01/2023	PLANNING & DEVELOPMENT S...	Code enforcement services	Building Inspection & Zo...	Contract Services	1,655.15
12/01/2023	CUSTOM DESIGN BENEFIT	FSA Administration fees - January	HRA & Flex Plan Expense	Administration	75.00
12/01/2023	CUSTOM DESIGN BENEFIT	Annual enrollment fees - FSA	HRA & Flex Plan Expense	Administration	400.00
12/01/2023	MINUTEMAN PRESS	Business cards for Officer Boggs	Supplies	Police Department	82.00
12/05/2023	NKOL	Access report photos share drive for PD	Computer Expense	Police Department	40.00
12/06/2023	MR SPOTLESS CAR WASH	12 car washes	Maintenance & Repairs	Interlocal	72.00
12/06/2023	MR SPOTLESS CAR WASH	16 car washes	Maintenance & Repairs	Police Department	96.00
12/10/2023	CIN BELL TECHNOLOGY SOLU...	Monthly long distance	Utilities	Administration	34.74
12/10/2023	N KY WATER SERVICE	2448 Amsterdam Rd	Utilities	Parks & Recreation	1,259.34
12/10/2023	N KY WATER SERVICE	1 Buttermilk Pike	Utilities	Administration	97.18

City of Villa Hills
Bills for Payment Detail
December 2023

Date	Name	Memo	Account	Class	Amount
12/10/2023	N KY WATER SERVICE	720 Rogers Rd	Utilities	Administration	60.05
12/10/2023	N KY WATER SERVICE	Niewahner sprinkler	Utilities	Events and Beautific...	75.96
12/10/2023	N KY WATER SERVICE	719 Rogers Road	Utilities	Police Department	81.27
12/10/2023	N KY WATER SERVICE	719-A Rogers Road	Utilities	Public Works	65.35
12/12/2023	CITY OF COVINGTON	Periodic maintenance, Windshield wipers, Brakes, rear ...	Maintenance & Repairs	Police Department	710.60
12/12/2023	CITY OF COVINGTON	Replaced battery under warranty - Unit 132	Maintenance & Repairs	Police Department	30.00
12/12/2023	ADAMS LAW, PLLC	General counsel - Council & special meetings, finalize l...	City Attorney	Contract Services	734.00
12/12/2023	ADAMS LAW, PLLC	Purchase 988 River Rd	City Attorney	Contract Services	45.00
12/12/2023	ADAMS LAW, PLLC	2880 Cliffview Ct - foreclosure	City Attorney	Contract Services	195.00
12/12/2023	ADAMS LAW, PLLC	2727 Vera Cruz - review sale scheduling report	City Attorney	Contract Services	196.00
12/12/2023	U.S. BANK EQUIPMENT FINANCE	Copier lease	Rent & Leases	Administration	269.65
12/12/2023	U.S. BANK EQUIPMENT FINANCE	Copier lease	Rent & Leases	Police Department	171.83
12/12/2023	CITY OF COVINGTON	Unit 146 - Periodice maintenance, replace engine & air ...	Maintenance & Repairs	Police Department	404.78
12/13/2023	AUTOZONE	Armor All wipes, Glass cleaner, foam cleaner	Supplies	Police Department	32.37
12/14/2023	A & S ELECTRIC SUPPLY, INC.	Replacement light/holder	Maintenance & Repairs	Public Works	57.16
12/14/2023	KGFOA	KY Finance Officers membership application - Jennifer	Dues & Subscriptions	Administration	50.00
12/14/2023	KOI	Storm lid for dam at Franzen	Maintenance & Repairs	Parks & Recreation	221.00
12/16/2023	SANITATION DISTRICT	2125048000-005 - 720 Rogers	Utilities	Administration	96.10
12/16/2023	SANITATION DISTRICT	2125046800-001 - 719 Rogers	Utilities	Police Department	240.05
12/16/2023	SANITATION DISTRICT	2125046700-001 - 719-A Rogers	Utilities	Public Works	105.15
12/16/2023	SANITATION DISTRICT	2025054232-009 - 2448 Amsterdam	Utilities	Parks & Recreation	2,119.52
12/16/2023	SANITATION DISTRICT	2025055200-003 - 2469-A Amsterdam	Utilities	Administration	12.93
12/19/2023	ALTA FIBER	Monthly phones - 4 phones	Utilities	Administration	107.58
12/19/2023	ALTA FIBER	Monthly phones - 2 phones	Utilities	Public Works	53.79
12/19/2023	ALTA FIBER	Monthly phones - 8 phones	Utilities	Police Department	215.16
12/19/2023	CITY OF COVINGTON	Unit 148 - Periodic maintenance, 4 tires, filters	Maintenance & Repairs	Interlocal	1,214.49
12/19/2023	L & M LAWN CARE	Mulch for Parks	Field Maintenance	Parks & Recreation	390.00
12/19/2023	L & M LAWN CARE	Mulch for PD/Adm buildings, islands and city sign	City Beautification-Garden	Public Works	390.00
12/19/2023	RUMPKE	Monthly trash - 2586 units	Garbage Collection	Contract Services	46,548.00
12/19/2023	RUMPKE	Monthly recycling - 2586 units	Garbage Collection	Contract Services	14,223.00
12/20/2023	Molly Maid	Cleaning -12/18/23	Maintenance & Repairs	Administration	110.00
12/20/2023	NKOL	Profile fixed for Dujon	Computer Expense	Public Works	40.00
12/22/2023	DELTA DENTAL	Vision insurance	Medical Insurance	Administration	54.99
12/22/2023	DELTA DENTAL	Vision insurance	Medical Insurance	Public Works	58.85
12/22/2023	DELTA DENTAL	Vision insurance	Medical Insurance	Police Department	135.22
12/22/2023	DELTA DENTAL	Vision insurance	Medical Insurance	Interlocal	74.13
12/22/2023	DELTA DENTAL	Dental insurance	Dental	Administration	277.23
12/22/2023	DELTA DENTAL	Dental insurance	Dental	Public Works	294.34
12/22/2023	DELTA DENTAL	Dental insurance	Dental	Police Department	671.04
12/22/2023	DELTA DENTAL	Dental insurance	Dental	Interlocal	380.42
12/22/2023	HERO INDUSTRIES, INC.	Challenge coin to be used as rewards, awards, commu...	D.A.R.E. & Public Relati...	Police Department	1,530.00
12/23/2023	VERIZON WIRELESS	Monthly cell phone	Utilities	Administration	44.39
12/23/2023	VERIZON WIRELESS	Monthly cell phone	Utilities	Public Works	177.56
12/23/2023	VERIZON WIRELESS	Monthly cell phone	Utilities	Police Department	404.57
12/23/2023	VERIZON WIRELESS	Monthly cell phone	Utilities	Interlocal	244.15
12/23/2023	VERIZON WIRELESS	Mifi	Utilities	Administration	40.01
12/23/2023	VERIZON WIRELESS	Mifi	Utilities	Police Department	40.01
12/23/2023	VERIZON WIRELESS	SIM cards for in-car cameras	Utilities	Interlocal	135.97
12/23/2023	VERIZON WIRELESS	SIM cards for in-car cameras	Utilities	Police Department	234.87

City of Villa Hills
Bills for Payment Detail
December 2023

Date	Name	Memo	Account	Class	Amount
12/30/2023	WEX BANK2	Monthly fuel	Motor Fuels	Public Works	714.28
12/30/2023	WEX BANK2	Monthly fuel	Motor Fuels	Police Department	1,812.63
12/30/2023	WEX BANK2	Monthly fuel	Motor Fuels	Interlocal	1,626.87
12/30/2023	Duke Energy Payment Processing	ADM - TIF Sanctuary - 9101-1917-7414	Street Lights	Administration	341.93
12/31/2023	KOI AUTO PARTS	Oil dry absorbent - PW garage	Supplies	Public Works	79.50
12/31/2023	TRANSUNION RISK & ALTERNA...	Monthly membership for investigations	Investigation	Police Department	75.00
12/31/2023	HERITAGE BANK Cardmember ...	USPS.com - passport postage	Postage	Administration	221.75
12/31/2023	HERITAGE BANK Cardmember ...	Gannett - online newspaper subscription	Dues & Subscriptions	Administration	73.14
12/31/2023	HERITAGE BANK Cardmember ...	Column - Link NKY - Ordinance 2023-12	Adv, Promotion, Printing	Administration	33.09
12/31/2023	HERITAGE BANK Cardmember ...	Column - Link NKY - Salt garage bid - piercing	Adv, Promotion, Printing	Administration	137.04
12/31/2023	HERITAGE BANK Cardmember ...	Staples - tape, binder, ink, tissues	Supplies	Administration	171.04
12/31/2023	HERITAGE BANK Cardmember ...	Amazon - spare keys for generator	Supplies	Public Works	9.53
12/31/2023	HERITAGE BANK Cardmember ...	Amazon - air filters	Maintenance & Repairs	Public Works	22.06
12/31/2023	HERITAGE BANK Cardmember ...	Amazon - Bulletin Board - replace outside board at adm...	Supplies	Administration	180.25
12/31/2023	HERITAGE BANK Cardmember ...	FMCSA Clearinghouse - Annual check for CDL driver vi...	Dues & Subscriptions	Public Works	3.75
12/31/2023	HERITAGE BANK Cardmember ...	Amazon - replacement ear pads for headphones	Supplies	Public Works	10.10
12/31/2023	HERITAGE BANK Cardmember ...	Amazon prime membership	Dues & Subscriptions	Police Department	16.25
12/31/2023	HERITAGE BANK Cardmember ...	Adobe subscriptions	Dues & Subscriptions	Police Department	42.38
12/31/2023	HERITAGE BANK Cardmember ...	Amazon - oner cartridges for printer	Supplies	Police Department	380.53
12/31/2023	HERITAGE BANK Cardmember ...	CDW govt - computer supplies	Dues & Subscriptions	Police Department	111.29
12/31/2023	HERITAGE BANK Cardmember ...	Zoro - Air hose reel fitting	Maintenance & Repairs	Public Works	59.94
12/31/2023	HERITAGE BANK Cardmember ...	Zoro - Air hose reel fitting	Maintenance & Repairs	Public Works	59.94
12/31/2023	HERITAGE BANK Cardmember ...	Northern Tool - Plastic fastener remover	Supplies	Public Works	14.99
12/31/2023	HERITAGE BANK Cardmember ...	Kenton County PW - remove freon from refrigerator rem...	City Beautification-Garden	Public Works	25.00
12/31/2023	HERITAGE BANK Cardmember ...	Batoray - Battery for crosswalk flashing light	Maintenance & Repairs	Public Works	65.00
12/31/2023	HERITAGE BANK Cardmember ...	KY Dept of Agriculture - Pesticide Licenses x 2	Travel, Mtgs & Training	Public Works	20.60
12/31/2023	HERITAGE BANK Cardmember ...	Wal-Mar - floormats for unit 221	Maintenance & Repairs	Public Works	19.94
12/31/2023	HERITAGE BANK Cardmember ...	Batteries plus - bulbs/batteries recycling	Supplies	Public Works	7.86
12/31/2023	HERITAGE BANK Cardmember ...	Kroger - greeting cards for employees	Employee Appreciation	Events and Beautific...	13.99
12/31/2023	HERITAGE BANK Cardmember ...	Kroger - gift cards for employee appreciation	Employee Appreciation	Events and Beautific...	1,150.00
12/31/2023	HERITAGE BANK Cardmember ...	Northern Tool - Winter jackets	Uniforms	Public Works	41.99

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118,886.69