

10:02 AM

02/12/26

Accrual Basis

**City of Villa Hills Special Revenue Funds**  
**Balance Sheet**  
As of January 31, 2026

	<u>Jan 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Adopt a Unit	8,973.54
Shop with a Cop	5,326.84
<b>Total Checking/Savings</b>	<u>14,300.38</u>
<b>Total Current Assets</b>	<u>14,300.38</u>
<b>TOTAL ASSETS</b>	<u><u>14,300.38</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Restricted Fund Balance	11,996.71
Net Income	2,303.67
<b>Total Equity</b>	<u>14,300.38</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>14,300.38</u></u>

10:03 AM

02/12/26

Accrual Basis

**City of Villa Hills Special Revenue Funds**  
**Profit & Loss**  
**January 2026**

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	<u>Jan 26</u>	<u>Jul '25 - Jan 26</u>
<b>Income</b>		
<b>Adopt a Unit Income</b>	0.00	3,220.31
<b>Shop with a Cop Income</b>	119.62	6,384.49
<b>Total Income</b>	<u>119.62</u>	<u>9,604.80</u>
<b>Expense</b>		
<b>Adopt a Unit Expenses</b>	0.00	2,301.13
<b>Shop with a Cop Expenses</b>	0.00	5,000.00
<b>Total Expense</b>	<u>0.00</u>	<u>7,301.13</u>
<b>Net Income</b>	<u><u>119.62</u></u>	<u><u>2,303.67</u></u>

City of Villa Hills KMA Fund  
**Balance Sheet**  
As of January 31, 2026

	<u>Jan 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
KLCIP Investment	151,647.88
1004 - KMA Checking	27,424.05
<b>Total Checking/Savings</b>	<u>179,071.93</u>
<b>Total Current Assets</b>	<u>179,071.93</u>
<b>TOTAL ASSETS</b>	<u><u>179,071.93</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Investment income	1,647.88
<b>Total Other Current Liabilities</b>	<u>1,647.88</u>
<b>Total Current Liabilities</b>	<u>1,647.88</u>
<b>Total Liabilities</b>	1,647.88
Equity	
Restricted Fund Balance	184,161.21
Net Income	-6,737.16
<b>Total Equity</b>	<u>177,424.05</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>179,071.93</u></u>

**City of Villa Hills KMA Fund  
Profit & Loss Budget Performance  
January 2026**

	<u>Jan 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '25 - Jan 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4200 · Kentucky Municipal Aid-Roads	9,648.20	12,783.33	-3,135.13	72,526.40	89,483.31	-16,956.91	153,400.00
4201 · Carry Forward Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	184,000.00
<b>Total Income</b>	<u>9,648.20</u>	<u>12,783.33</u>	<u>-3,135.13</u>	<u>72,526.40</u>	<u>89,483.31</u>	<u>-16,956.91</u>	<u>337,400.00</u>
<b>Expense</b>							
6041 · Engineering Cost	0.00	0.00	0.00	0.00	12,000.00	-12,000.00	20,000.00
6042 · Road Repair-KMA	0.00	0.00	0.00	0.00	142,860.00	-142,860.00	238,100.00
<b>Total Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>154,860.00</u>	<u>-154,860.00</u>	<u>258,100.00</u>
<b>Net Ordinary Income</b>	<u>9,648.20</u>	<u>12,783.33</u>	<u>-3,135.13</u>	<u>72,526.40</u>	<u>-65,376.69</u>	<u>137,903.09</u>	<u>79,300.00</u>
<b>Other Income/Expense</b>							
<b>Other Expense</b>							
9000 · Debt Service	0.00	0.00	0.00	79,263.56	79,300.00	-36.44	79,300.00
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>79,263.56</u>	<u>79,300.00</u>	<u>-36.44</u>	<u>79,300.00</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-79,263.56</u>	<u>-79,300.00</u>	<u>36.44</u>	<u>-79,300.00</u>
<b>Net Income</b>	<u><u>9,648.20</u></u>	<u><u>12,783.33</u></u>	<u><u>-3,135.13</u></u>	<u><u>-6,737.16</u></u>	<u><u>-144,676.69</u></u>	<u><u>137,939.53</u></u>	<u><u>0.00</u></u>

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02/12/26

Accrual Basis

**City of Villa Hills Road Fund**  
**Balance Sheet**  
As of January 31, 2026

	<u>Jan 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Heritage Road Fund Checking	34,491.10
KLCIP Investment	1,263,732.32
<b>Total Checking/Savings</b>	<u>1,298,223.42</u>
<b>Total Current Assets</b>	<u>1,298,223.42</u>
<b>TOTAL ASSETS</b>	<u><u>1,298,223.42</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	3,693.30
<b>Total Accounts Payable</b>	<u>3,693.30</u>
Other Current Liabilities	
Deferred Investment income	13,732.32
<b>Total Other Current Liabilities</b>	<u>13,732.32</u>
<b>Total Current Liabilities</b>	<u>17,425.62</u>
<b>Total Liabilities</b>	17,425.62
Equity	
High Water Side Walk Project	80,000.00
Restricted Fund Balance	648,435.83
Short Amsterdam Sidewalk Pro	180,500.00
Net Income	371,861.97
<b>Total Equity</b>	<u>1,280,797.80</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,298,223.42</u></u>

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02/12/26

Accrual Basis

**City of Villa Hills Road Fund  
Profit & Loss Budget Performance  
January 2026**

	<u>Jan 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '25 - Jan 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Income</b>							
Carry Forward	0.00	0.00	0.00	0.00	0.00	0.00	41,000.00
Road Tax Revenue	0.00	0.00	0.00	742,152.00	720,000.00	22,152.00	720,000.00
<b>Total Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>742,152.00</u>	<u>720,000.00</u>	<u>22,152.00</u>	<u>761,000.00</u>
<b>Expense</b>							
Bank Fees	10.00			60.00			
Engineering Cost	3,693.30	0.00	3,693.30	16,363.30	48,000.00	-31,636.70	80,000.00
Road Salt	0.00	15,000.00	-15,000.00	48,790.99	30,000.00	18,790.99	50,000.00
Road Tax Expense	0.00	0.00	0.00	305,075.74	378,600.00	-73,524.26	631,000.00
<b>Total Expense</b>	<u>3,703.30</u>	<u>15,000.00</u>	<u>-11,296.70</u>	<u>370,290.03</u>	<u>456,600.00</u>	<u>-86,309.97</u>	<u>761,000.00</u>
<b>Net Income</b>	<u><u>-3,703.30</u></u>	<u><u>-15,000.00</u></u>	<u><u>11,296.70</u></u>	<u><u>371,861.97</u></u>	<u><u>263,400.00</u></u>	<u><u>108,461.97</u></u>	<u><u>0.00</u></u>

**City of Villa Hills Road Fund**  
**Bills for Payment Detail**  
**January 2026**

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<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
<b>Jan 26</b>					
01/30/2026	COMPASS INFRASTRUC...	PW meetings	Engineering Cost		205.80
01/30/2026	COMPASS INFRASTRUC...	Collins Sidewalk	Engineering Cost		590.00
01/30/2026	COMPASS INFRASTRUC...	Rogers Road - roadway a...	Engineering Cost		2,480.00
01/30/2026	COMPASS INFRASTRUC...	Valley Trails	Engineering Cost		417.50
<b>Jan 26</b>					<b>3,693.30</b>

10:25 AM

02/12/26

Accrual Basis

**City of Villa Hills Capital Fund**  
**Balance Sheet**  
**As of January 31, 2026**

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	<u>Jan 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Heritage Bank Capital Fund	222,908.65
Total Checking/Savings	<u>222,908.65</u>
Total Current Assets	<u>222,908.65</u>
<b>TOTAL ASSETS</b>	<u><u>222,908.65</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Unrestricted Fund Balance	380,564.37
Net Income	<u>-157,655.72</u>
Total Equity	<u>222,908.65</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>222,908.65</u></u>

10:25 AM

02/12/26

Accrual Basis

**City of Villa Hills Capital Fund**  
**Profit & Loss Budget Performance**  
**January 2026**

	<u>Jan 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '25 - Jan 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>Assets Sold</b>	294.00	0.00	294.00	294.00	0.00	294.00	33,000.00
<b>Transfer In</b>	0.00	0.00	0.00	0.00	312,567.00	-312,567.00	372,567.00
<b>Total Income</b>	294.00	0.00	294.00	294.00	312,567.00	-312,273.00	405,567.00
<b>Expense</b>							
<b>Capital Purchases</b>	0.00	0.00	0.00	157,949.72	157,951.00	-1.28	280,400.00
<b>Lease Payments</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Expense</b>	0.00	0.00	0.00	157,949.72	157,951.00	-1.28	280,400.00
<b>Net Ordinary Income</b>	294.00	0.00	294.00	-157,655.72	154,616.00	-312,271.72	125,167.00
<b>Net Income</b>	<u>294.00</u>	<u>0.00</u>	<u>294.00</u>	<u>-157,655.72</u>	<u>154,616.00</u>	<u>-312,271.72</u>	<u>125,167.00</u>

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02/12/26

Accrual Basis

**City of Villa Hills TIF and Federal Funds**  
**Balance Sheet**  
As of January 31, 2026

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	<u>Jan 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Sanctuary TIF Account	264,808.24
Total Checking/Savings	<u>264,808.24</u>
Total Current Assets	<u>264,808.24</u>
<b>TOTAL ASSETS</b>	<u><u>264,808.24</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Restricted Fund Balance	290,205.74
Net Income	-25,397.50
Total Equity	<u>264,808.24</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>264,808.24</u></u>

10:28 AM

02/12/26

Accrual Basis

**City of Villa Hills TIF and Federal Funds  
Profit & Loss Budget Performance  
January 2026**

	<u>Jan 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '25 - Jan 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
Federal Funds Received	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00			0.00	0.00	0.00	0.00
TIF Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
<b>Total Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>
<b>Expense</b>							
Federal Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Expenses	0.00			0.00	0.00	0.00	0.00
TIF Expenses	0.00	0.00	0.00	25,397.50	120,000.00	-94,602.50	200,000.00
<b>Total Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,397.50</u>	<u>120,000.00</u>	<u>-94,602.50</u>	<u>200,000.00</u>
<b>Net Ordinary Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-25,397.50</u>	<u>-120,000.00</u>	<u>94,602.50</u>	<u>-100,000.00</u>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
Transfer In	0.00	0.00	0.00	0.00	0.00	0.00	205,142.00
<b>Total Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>205,142.00</u>
<b>Other Expense</b>							
transfer Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>205,142.00</u>
<b>Net Income</b>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>-25,397.50</u></u>	<u><u>-120,000.00</u></u>	<u><u>94,602.50</u></u>	<u><u>105,142.00</u></u>

**City of Villa Hills  
Balance Sheet  
As of January 31, 2026**

	Jan 31, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Heritage-Police Forfeiture	12,649.30
Heritage Bank Flex Spending	17,844.00
Heritage Bank Operating	5,947,464.04
Petty Cash	100.00
Heritage Online Receipts	11,828.62
<b>Total Checking/Savings</b>	5,989,885.96
<b>Accounts Receivable</b>	
Sidewalk Program A/R	36,954.70
<b>Total Accounts Receivable</b>	36,954.70
<b>Other Current Assets</b>	
1345 · ADP Receivable	5,939.23
R/E Tax, Garbage, Sewer A/R-CY	75,259.53
R/E Tax, Garbage, Sewer A/R-PY	37,564.72
Insurance Tax Receivables	327,839.09
Prepaid Expenses	331,011.36
Intergovernmental Receivable	62,605.30
<b>Total Other Current Assets</b>	840,219.23
<b>Total Current Assets</b>	6,867,059.89
<b>TOTAL ASSETS</b>	<b>6,867,059.89</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	91,968.88
<b>Total Accounts Payable</b>	91,968.88
<b>Other Current Liabilities</b>	
Deferred Inflow-Opioid Settlement	76,870.97
Due to Road Fund	0.07
Duplicate Tax Payment Liability	2,033.69
Accrued HRA & Flex Benefits	-805.75
401K & 457 Employee W/Hing	150.00
Withholding-KY Retirement	4,894.30
<b>Total Other Current Liabilities</b>	83,143.28
<b>Total Current Liabilities</b>	175,112.16

**City of Villa Hills**  
**Balance Sheet**  
As of January 31, 2026

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	<u>Jan 31, 26</u>
<b>Long Term Liabilities</b>	
<b>Compensated Absences</b>	
Compensated Abs Public Works	40,735.84
Compensated Abs Police	70,676.43
Compensated Abs Admin	26,404.94
	<hr/>
<b>Total Compensated Absences</b>	137,817.21
	<hr/>
<b>Total Long Term Liabilities</b>	137,817.21
	<hr/>
<b>Total Liabilities</b>	312,929.37
	<hr/>
<b>Equity</b>	
Designated Payroll Tax	583,218.40
Undesignated Fund Balance	3,658,118.88
Net Income	2,312,793.24
	<hr/>
<b>Total Equity</b>	6,554,130.52
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,867,059.89</b>
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## City of Villa Hills Profit & Loss Budget Performance January 2026

	Jan 26	Budget	\$ Over Budget	Jul '25 - Jan 26	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
Sidewalk Billings	0.00			55,802.00	35,000.00	20,802.00	35,000.00
G&E Franchise Fees	35,279.29	23,500.00	11,779.29	159,376.32	114,400.00	44,976.32	220,000.00
Police Forfeiture Income	0.00			2,508.20	0.00	2,508.20	0.00
Utility P/T Tax Revenue	917.11	0.00	917.11	17,246.79	13,500.00	3,746.79	16,000.00
Penalties and Interest-Payroll Tax	43.88			577.88	0.00	577.88	0.00
Property Tax Rev	0.00			2,315,096.58	2,171,865.00	143,231.58	2,171,865.00
Tangible Property Tax	37.87			2,216.93	2,100.00	116.93	2,100.00
Insurance Premium Tax Revenue	76,164.04	75,000.00	1,164.04	694,336.20	675,000.00	19,336.20	1,175,000.00
Payroll Tax Revenue	114,199.79	110,000.00	4,199.79	536,165.37	460,000.00	76,165.37	760,000.00
Payroll Tax Designated	57,099.90	55,000.00	2,099.90	268,082.71	230,000.00	38,082.71	380,000.00
Gross Receipts Tax Revenue	4,119.27	3,400.00	719.27	52,387.27	51,200.00	1,187.27	175,000.00
Telecommunications Tax Revenue	6,158.96	5,600.00	558.96	35,720.83	39,200.00	-3,479.17	67,200.00
Building Permit Revenue	0.00			220.00	0.00	220.00	0.00
License Fee - County Wide	868.84	800.00	68.84	8,073.68	5,000.00	3,073.68	30,500.00
License Fee - Villa Hills	1,650.00	600.00	1,050.00	8,750.00	5,500.00	3,250.00	19,150.00
Police Pay Incentive Revenue	6,557.50	7,000.00	-442.50	47,941.40	49,000.00	-1,058.60	84,000.00
Base Court Revenue	2,671.56	2,875.00	-203.44	5,528.18	5,750.00	-221.82	11,500.00
Garbage Assessment Rev	0.00			832,643.76	831,711.00	932.76	831,711.00
Electric Service Revenue	0.00	0.00	0.00	0.00	0.00	0.00	2,139.00
Penalites and Interest-Property	5,313.14			16,683.48			
Interest Earned	14,385.62	17,000.00	-2,614.38	90,849.71	94,000.00	-3,150.29	164,000.00
Police Reports Revenue	200.00	170.00	30.00	1,440.00	1,170.00	270.00	2,000.00
Police Citation Revenue	25.00			355.00			
Contract Services payment	98,814.92	85,743.00	13,071.92	555,984.44	618,923.00	-62,938.56	1,066,360.00
Safety Grant Awards	0.00	2,250.00	-2,250.00	0.00	15,750.00	-15,750.00	27,000.00
Passport Revenue	1,645.00	1,600.00	45.00	7,280.00	9,900.00	-2,620.00	17,500.00
Miscellaneous Revenue	7.07			470.24			
Code Enforcement Board Rev.	992.75			3,312.50			
Contributions - Designated	0.00			3,937.45			
Special Event Revenue	0.00			25.00			
Sale of Vehicles/Equipment	0.00			525.20			
<b>Total Income</b>	<b>427,151.51</b>	<b>390,538.00</b>	<b>36,613.51</b>	<b>5,723,537.12</b>	<b>5,428,969.00</b>	<b>294,568.12</b>	<b>7,258,025.00</b>
<b>Gross Profit</b>	<b>427,151.51</b>	<b>390,538.00</b>	<b>36,613.51</b>	<b>5,723,537.12</b>	<b>5,428,969.00</b>	<b>294,568.12</b>	<b>7,258,025.00</b>
<b>Expense</b>							
5013 - PTO Paid out	0.00			4,916.59			
Tech License/Subscriptions	0.00	83.33	-83.33	39,809.57	40,383.32	-573.75	40,800.00
PTO Accrual	0.00	0.00	0.00	0.00	0.00	0.00	23,815.00
K-9 Expenses	422.49	233.33	189.16	1,009.75	1,633.31	-623.56	2,800.00
Road Repair-Desig Payroll Tx	948.82	0.00	948.82	90,739.15	198,000.00	-107,260.85	330,000.00
Sidewalk repair program	3,568.00	0.00	3,568.00	107,214.34	35,000.00	72,214.34	35,000.00
Grant Expense	0.00	2,250.00	-2,250.00	0.00	15,750.00	-15,750.00	27,000.00
Road Repair-Unrestricted	0.00	0.00	0.00	0.00	4,000.00	-4,000.00	8,000.00
Codification Expense	0.00			550.00	600.00	-50.00	600.00

## City of Villa Hills Profit & Loss Budget Performance January 2026

	Jan 26	Budget	\$ Over Budget	Jul '25 - Jan 26	YTD Budget	\$ Over Budget	Annual Budget
Salaries & Wages	137,749.89	148,168.13	-10,418.24	946,368.49	1,075,183.96	-128,815.47	1,854,419.00
Overtime	718.43	4,513.42	-3,794.99	20,780.70	22,993.94	-2,213.24	38,442.00
FICA	10,629.19	11,752.31	-1,123.12	73,472.11	84,519.25	-11,047.14	145,676.00
Medical Insurance	34,116.57	34,254.17	-137.60	216,518.75	239,779.19	-23,260.44	411,050.00
HRA & Flex Plan Expense	625.00	529.50	95.50	1,075.00	1,431.50	-356.50	2,079.00
Dental	1,906.94	1,630.58	276.36	13,467.74	11,414.06	2,053.68	19,567.00
Life Insurance	416.25	495.00	-78.75	3,093.75	3,465.00	-371.25	5,940.00
C.E.R.S.	37,349.65	36,475.00	874.65	247,880.32	257,626.00	-9,745.68	443,884.00
Workers' Comp	5,054.02	5,046.58	7.44	35,348.79	35,326.06	22.73	60,559.00
Employee Appreciation	0.00	0.00	0.00	1,402.63	0.00	1,402.63	500.00
Adv, Promotion, Printing	0.00	416.67	-416.67	1,205.46	2,916.69	-1,711.23	5,000.00
Maintenance & Repairs	10,581.42	3,166.66	7,414.76	30,000.37	24,666.62	5,333.75	43,000.00
Capital Expenditures	0.00	0.00	0.00	56,244.25	27,500.00	28,744.25	55,000.00
Rent & Leases	1,372.51	1,475.00	-102.49	9,173.92	11,877.00	-2,703.08	19,502.00
Travel, Mtgs & Training	1,830.57	1,300.00	530.57	19,454.48	18,100.00	1,354.48	30,000.00
Contracted Services	250.00	0.00	250.00	1,750.00	0.00	1,750.00	32,856.00
Uniforms	655.16	791.67	-136.51	5,401.13	5,541.69	-140.56	9,700.00
City Beautification-Garden	258.60	0.00	258.60	349.04	300.00	49.04	1,000.00
Supplies	4,188.25	2,074.99	2,113.26	11,433.14	14,874.93	-3,441.79	25,600.00
Postage	178.65	300.00	-121.35	5,599.50	6,100.00	-500.50	7,800.00
Office Expense	0.00	125.00	-125.00	1,307.59	875.00	432.59	1,500.00
Motor Fuels	5,667.44	7,191.67	-1,524.23	38,614.66	43,466.69	-4,852.03	73,500.00
Computer Expense	2,523.28	3,075.00	-551.72	14,916.75	21,525.00	-6,608.25	36,900.00
D.A.R.E. & Public Relations	0.00	200.00	-200.00	70.97	1,400.00	-1,329.03	2,400.00
Investigation	100.00	333.33	-233.33	2,123.47	2,333.31	-209.84	4,000.00
Other Insurance & Bonds	10,685.92	10,685.92	0.00	73,366.72	74,801.44	-1,434.72	128,232.00
Collection Costs	3,558.76	1,596.00	1,962.76	17,469.18	13,234.00	4,235.18	27,293.00
Dues & Subscriptions	7,343.62	4,388.00	2,955.62	19,451.14	13,916.00	5,535.14	24,700.00
Street Lights	1,830.16	1,816.67	13.49	12,928.99	12,716.69	212.30	21,800.00
Utilities	3,653.18	3,508.33	144.85	29,618.87	30,058.31	-439.44	47,600.00
Weapons/Firearms	500.00	750.00	-250.00	894.11	5,250.00	-4,355.89	9,000.00
Bank & Payroll Fees	643.43	1,166.67	-523.24	5,433.87	8,166.69	-2,732.82	14,000.00
Miscellaneous	-4.16			-4.16			
Retention and recruitment	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
Restricted Use of Surplus	0.00			-123,141.26			
City Attorney	1,904.00	5,000.00	-3,096.00	11,740.65	35,000.00	-23,259.35	60,000.00
City Engineer	0.00	5,000.00	-5,000.00	0.00	35,000.00	-35,000.00	60,000.00
Accounting Fees	700.00	700.00	0.00	4,900.00	4,900.00	0.00	8,400.00
Audit Expenses	0.00	0.00	0.00	14,500.00	20,000.00	-5,500.00	20,000.00
Council Fees	750.00	950.00	-200.00	5,250.00	6,650.00	-1,400.00	11,400.00
Dog Authority	914.40	916.67	-2.27	6,370.55	6,416.69	-46.14	11,000.00
Fire Authority	96,293.33	96,293.33	0.00	674,053.31	674,053.31	0.00	1,155,520.00
Garbage Collection	68,920.60	69,309.25	-388.65	480,760.05	485,164.75	-4,404.70	831,711.00
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	17,006.67	-168.70	117,865.79	119,046.69	-1,180.90	204,080.00
Building Inspection & Zoning	798.50	2,333.33	-1,534.83	7,555.89	16,333.31	-8,777.42	28,000.00
Special Projects	0.00			4,900.00			

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Accrual Basis

**City of Villa Hills**  
**Profit & Loss Budget Performance**  
**January 2026**

	<u>Jan 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '25 - Jan 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Haunted Trail	0.00			660.00	0.00	660.00	0.00
Spec. Events Misc.	1,068.28	0.00	1,068.28	3,388.77	8,220.00	-4,831.23	13,700.00
Field Maintenance	0.00	0.00	0.00	1,489.00	2,500.00	-1,011.00	5,000.00
<b>Total Expense</b>	<u>477,509.12</u>	<u>487,302.18</u>	<u>-9,793.06</u>	<u>3,410,743.88</u>	<u>3,820,010.40</u>	<u>-409,266.52</u>	<u>6,529,325.00</u>
<b>Net Ordinary Income</b>	-50,357.61	-96,764.18	46,406.57	2,312,793.24	1,608,958.60	703,834.64	728,700.00
<b>Other Income/Expense</b>							
Other Expense							
Transfer out	0.00	0.00	0.00	0.00	312,567.00	-312,567.00	577,709.00
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>312,567.00</u>	<u>-312,567.00</u>	<u>577,709.00</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-312,567.00</u>	<u>312,567.00</u>	<u>-577,709.00</u>
<b>Net Income</b>	<u><u>-50,357.61</u></u>	<u><u>-96,764.18</u></u>	<u><u>46,406.57</u></u>	<u><u>2,312,793.24</u></u>	<u><u>1,296,391.60</u></u>	<u><u>1,016,401.64</u></u>	<u><u>150,991.00</u></u>

**City of Villa Hills**  
**Profit & Loss Budget Performance-Administration**  
**January 2026**

	Jan 26	Budget	\$ Over Budget	Jul '25 - Jan 26	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Expense</b>							
Tech License/Subscriptions	0.00	0.00	0.00	4,912.94	3,500.00	1,412.94	3,500.00
PTO Accrual	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00
Codification Expense	0.00			550.00	600.00	-50.00	600.00
Salaries & Wages	19,870.41	20,024.12	-153.71	146,373.71	154,134.34	-7,760.63	264,267.00
Overtime	0.00	49.67	-49.67	611.25	347.69	263.56	596.00
FICA	1,513.02	1,535.64	-22.62	11,225.21	11,817.87	-592.66	20,262.00
Medical Insurance	4,856.04	4,800.00	56.04	34,138.18	33,600.00	538.18	57,600.00
HRA & Flex Plan Expense	625.00	529.50	95.50	1,075.00	1,431.50	-356.50	2,079.00
Dental	299.34	277.25	22.09	2,438.82	1,940.75	498.07	3,327.00
Life Insurance	67.50	67.50	0.00	472.50	472.50	0.00	810.00
C.E.R.S.	3,731.38	3,372.00	359.38	28,767.83	26,023.00	2,744.83	44,565.00
Workers' Comp	53.78	54.08	-0.30	376.46	378.56	-2.10	649.00
Employee Appreciation	0.00	0.00	0.00	1,204.36	0.00	1,204.36	500.00
Adv, Promotion, Printing	0.00	375.00	-375.00	1,205.46	2,625.00	-1,419.54	4,500.00
Maintenance & Repairs	125.45	250.00	-124.55	1,224.73	1,750.00	-525.27	3,000.00
Rent & Leases	952.71	200.00	752.71	3,027.45	2,700.00	327.45	3,700.00
Travel, Mtgs & Training	0.00	300.00	-300.00	1,837.97	2,800.00	-962.03	5,000.00
Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	356.00
Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	200.00
Supplies	418.75	333.33	85.42	1,122.10	2,333.31	-1,211.21	4,000.00
Postage	178.65	300.00	-121.35	5,599.50	6,100.00	-500.50	7,800.00
Office Expense	0.00	83.33	-83.33	1,157.59	583.31	574.28	1,000.00
Motor Fuels	0.00	25.00	-25.00	9.86	300.00	-290.14	500.00
Computer Expense	2,201.16	2,250.00	-48.84	13,615.65	15,750.00	-2,134.35	27,000.00
Other Insurance & Bonds	1,092.67	1,092.67	0.00	7,642.72	7,648.69	-5.97	13,112.00
Collection Costs	3,558.76	1,596.00	1,962.76	17,469.18	13,234.00	4,235.18	27,293.00
Dues & Subscriptions	6,344.18	3,000.00	3,344.18	7,879.82	4,200.00	3,679.82	8,000.00
Street Lights	1,830.16	1,816.67	13.49	12,928.99	12,716.69	212.30	21,800.00
Utilities	648.11	833.33	-185.22	6,469.92	5,833.31	636.61	10,000.00
Bank & Payroll Fees	643.43	1,166.67	-523.24	5,262.63	8,166.69	-2,904.06	14,000.00
Special Projects	0.00			4,900.00			
Haunted Trail	0.00			660.00			
Spec. Events Misc.	1,068.28	0.00	1,068.28	3,388.77	8,220.00	-4,831.23	13,700.00
<b>Total Expense</b>	<b>50,078.78</b>	<b>44,331.76</b>	<b>5,747.02</b>	<b>327,548.60</b>	<b>329,207.21</b>	<b>-1,658.61</b>	<b>566,956.00</b>
<b>Net Ordinary Income</b>	<b>-50,078.78</b>	<b>-44,331.76</b>	<b>-5,747.02</b>	<b>-327,548.60</b>	<b>-329,207.21</b>	<b>1,658.61</b>	<b>-566,956.00</b>
<b>Net Income</b>	<b>-50,078.78</b>	<b>-44,331.76</b>	<b>-5,747.02</b>	<b>-327,548.60</b>	<b>-329,207.21</b>	<b>1,658.61</b>	<b>-566,956.00</b>

**City of Villa Hills**  
**Profit & Loss Budget Performance-Contract Services**  
**January 2026**

	<u>Jan 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '25 - Jan 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>							
<b>Expense</b>							
Sidewalk repair program	3,568.00	0.00	3,568.00	107,214.34	35,000.00	72,214.34	35,000.00
FICA	57.36	72.67	-15.31	401.52	508.69	-107.17	872.00
Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
Retention and recruitment	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
City Attorney	1,904.00	5,000.00	-3,096.00	11,740.65	35,000.00	-23,259.35	60,000.00
City Engineer	0.00	5,000.00	-5,000.00	0.00	35,000.00	-35,000.00	60,000.00
Accounting Fees	700.00	700.00	0.00	4,900.00	4,900.00	0.00	8,400.00
Audit Expenses	0.00	0.00	0.00	14,500.00	20,000.00	-5,500.00	20,000.00
Council Fees	750.00	950.00	-200.00	5,250.00	6,650.00	-1,400.00	11,400.00
Dog Authority	914.40	916.67	-2.27	6,370.55	6,416.69	-46.14	11,000.00
Fire Authority	96,293.33	96,293.33	0.00	674,053.31	674,053.31	0.00	1,155,520.00
Garbage Collection	68,920.60	69,309.25	-388.65	480,760.05	485,164.75	-4,404.70	831,711.00
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	17,006.67	-168.70	117,865.79	119,046.69	-1,180.90	204,080.00
Building Inspection & Zoning	798.50	2,333.33	-1,534.83	7,555.89	16,333.31	-8,777.42	28,000.00
<b>Total Expense</b>	<u>190,744.16</u>	<u>197,581.92</u>	<u>-6,837.76</u>	<u>1,470,612.10</u>	<u>1,478,073.44</u>	<u>-7,461.34</u>	<u>2,505,983.00</u>
<b>Net Ordinary Income</b>	<u>-190,744.16</u>	<u>-197,581.92</u>	<u>6,837.76</u>	<u>-1,470,612.10</u>	<u>-1,478,073.44</u>	<u>7,461.34</u>	<u>-2,505,983.00</u>
<b>Net Income</b>	<u><u>-190,744.16</u></u>	<u><u>-197,581.92</u></u>	<u><u>6,837.76</u></u>	<u><u>-1,470,612.10</u></u>	<u><u>-1,478,073.44</u></u>	<u><u>7,461.34</u></u>	<u><u>-2,505,983.00</u></u>

**City of Villa Hills**  
**Profit & Loss Budget Performance-Parks and Recreation**  
**January 2026**

	<u>Jan 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '25 - Jan 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>							
<b>Expense</b>							
<b>Salaries &amp; Wages</b>	0.00	0.00	0.00	6,422.18	14,017.62	-7,595.44	24,921.00
<b>FICA</b>	0.00	0.00	0.00	491.29	1,072.69	-581.40	1,907.00
<b>Workers' Comp</b>	81.19	73.33	7.86	568.33	513.31	55.02	880.00
<b>Maintenance &amp; Repairs</b>	63.60	0.00	63.60	761.84	2,500.00	-1,738.16	5,000.00
<b>Capital Expenditures</b>	0.00	0.00	0.00	56,244.25	27,500.00	28,744.25	55,000.00
<b>Rent &amp; Leases</b>	0.00	0.00	0.00	0.00	252.00	-252.00	502.00
<b>Supplies</b>	0.00	0.00	0.00	43.98	350.00	-306.02	700.00
<b>Other Insurance &amp; Bonds</b>	153.33	153.33	0.00	1,031.08	1,073.31	-42.23	1,840.00
<b>Utilities</b>	83.16	250.00	-166.84	5,869.56	7,250.00	-1,380.44	8,500.00
<b>Field Maintenance</b>	0.00	0.00	0.00	1,489.00	2,500.00	-1,011.00	5,000.00
<b>Total Expense</b>	<u>381.28</u>	<u>476.66</u>	<u>-95.38</u>	<u>72,921.51</u>	<u>57,028.93</u>	<u>15,892.58</u>	<u>104,250.00</u>
<b>Net Ordinary Income</b>	<u>-381.28</u>	<u>-476.66</u>	<u>95.38</u>	<u>-72,921.51</u>	<u>-57,028.93</u>	<u>-15,892.58</u>	<u>-104,250.00</u>
<b>Net Income</b>	<u><b>-381.28</b></u>	<u><b>-476.66</b></u>	<u><b>95.38</b></u>	<u><b>-72,921.51</b></u>	<u><b>-57,028.93</b></u>	<u><b>-15,892.58</b></u>	<u><b>-104,250.00</b></u>

**City of Villa Hills**  
**Profit & Loss Budget Performance-Police Department**  
**January 2026**

	Jan 26	Budget	\$ Over Budget	Jul '25 - Jan 26	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Expense</b>							
5013 - PTO Paid out	0.00			4,916.59			
Tech License/Subscriptions	0.00	83.33	-83.33	34,896.63	36,883.32	-1,986.69	37,300.00
PTO Accrual	0.00	0.00	0.00	0.00	0.00	0.00	16,255.00
K-9 Expenses	422.49	233.33	189.16	1,009.75	1,633.31	-623.56	2,800.00
Grant Expense	0.00	2,250.00	-2,250.00	0.00	15,750.00	-15,750.00	27,000.00
Salaries & Wages	94,095.46	103,313.70	-9,218.24	622,924.20	720,804.69	-97,880.49	1,242,437.00
Overtime	718.43	2,463.75	-1,745.32	16,617.94	17,246.25	-628.31	29,565.00
FICA	7,276.25	8,092.00	-815.75	48,097.84	56,461.00	-8,363.16	97,308.00
Medical Insurance	22,690.43	22,900.00	-209.57	136,439.94	160,300.00	-23,860.06	274,800.00
Dental	1,281.34	1,059.00	222.34	8,371.53	7,413.00	958.53	12,708.00
Life Insurance	258.75	337.50	-78.75	1,991.25	2,362.50	-371.25	4,050.00
C.E.R.S.	29,382.02	28,473.00	909.02	186,355.62	198,664.00	-12,308.38	342,425.00
Workers' Comp	3,567.34	3,567.42	-0.08	24,942.03	24,971.94	-29.91	42,809.00
Employee Appreciation	0.00			198.27			
Maintenance & Repairs	4,291.00	2,083.33	2,207.67	17,104.95	14,583.31	2,521.64	25,000.00
Rent & Leases	179.80	233.33	-53.53	1,302.72	1,633.31	-330.59	2,800.00
Travel, Mtgs & Training	1,695.00	1,000.00	695.00	16,663.96	15,000.00	1,663.96	24,000.00
Contracted Services	250.00	0.00	250.00	1,750.00	0.00	1,750.00	2,000.00
Uniforms	655.16	625.00	30.16	3,904.03	4,375.00	-470.97	7,500.00
City Beautification-Garden	258.60			258.60			
Supplies	1,976.20	1,208.33	767.87	4,836.20	8,458.31	-3,622.11	14,500.00
Office Expense	0.00	41.67	-41.67	150.00	291.69	-141.69	500.00
Motor Fuels	4,130.41	4,666.67	-536.26	30,019.81	32,666.69	-2,646.88	56,000.00
Computer Expense	322.12	775.00	-452.88	1,141.10	5,425.00	-4,283.90	9,300.00
D.A.R.E. & Public Relations	0.00	200.00	-200.00	70.97	1,400.00	-1,329.03	2,400.00
Investigation	100.00	333.33	-233.33	2,123.47	2,333.31	-209.84	4,000.00
Other Insurance & Bonds	7,057.42	7,057.42	0.00	48,688.30	49,401.94	-713.64	84,690.00
Dues & Subscriptions	968.54	1,350.00	-381.46	11,526.37	9,450.00	2,076.37	16,200.00
Utilities	1,668.39	1,625.00	43.39	10,814.36	11,375.00	-560.64	19,500.00
Weapons/Firearms	500.00	750.00	-250.00	894.11	5,250.00	-4,355.89	9,000.00
Miscellaneous	-1.06			-1.06			
<b>Total Expense</b>	<b>183,744.09</b>	<b>194,722.11</b>	<b>-10,978.02</b>	<b>1,238,009.48</b>	<b>1,404,133.57</b>	<b>-166,124.09</b>	<b>2,406,847.00</b>
<b>Net Ordinary Income</b>	<b>-183,744.09</b>	<b>-194,722.11</b>	<b>10,978.02</b>	<b>-1,238,009.48</b>	<b>-1,404,133.57</b>	<b>166,124.09</b>	<b>-2,406,847.00</b>
<b>Net Income</b>	<b>-183,744.09</b>	<b>-194,722.11</b>	<b>10,978.02</b>	<b>-1,238,009.48</b>	<b>-1,404,133.57</b>	<b>166,124.09</b>	<b>-2,406,847.00</b>

**City of Villa Hills**  
**Profit & Loss Budget Performance-Public Works**  
**January 2026**

	Jan 26	Budget	\$ Over Budget	Jul '25 - Jan 26	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Expense</b>							
PTO Accrual	0.00	0.00	0.00	0.00	0.00	0.00	4,320.00
Road Repair-Unrestricted	0.00	0.00	0.00	0.00	4,000.00	-4,000.00	8,000.00
Salaries & Wages	23,784.02	24,830.31	-1,046.29	170,648.40	186,227.31	-15,578.91	322,794.00
Overtime	0.00	2,000.00	-2,000.00	3,551.51	5,400.00	-1,848.49	8,281.00
FICA	1,782.56	2,052.00	-269.44	13,256.25	14,659.00	-1,402.75	25,327.00
Medical Insurance	6,570.10	6,554.17	15.93	45,940.63	45,879.19	61.44	78,650.00
Dental	326.26	294.33	31.93	2,657.39	2,060.31	597.08	3,532.00
Life Insurance	90.00	90.00	0.00	630.00	630.00	0.00	1,080.00
C.E.R.S.	4,236.25	4,630.00	-393.75	32,756.87	32,939.00	-182.13	56,894.00
Workers' Comp	1,351.71	1,351.75	-0.04	9,461.97	9,462.25	-0.28	16,221.00
Adv, Promotion, Printing	0.00	41.67	-41.67	0.00	291.69	-291.69	500.00
Maintenance & Repairs	6,101.37	833.33	5,268.04	10,908.85	5,833.31	5,075.54	10,000.00
Rent & Leases	240.00	1,041.67	-801.67	4,843.75	7,291.69	-2,447.94	12,500.00
Travel, Mtgs & Training	135.57	0.00	135.57	952.55	300.00	652.55	1,000.00
Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	500.00
Uniforms	0.00	166.67	-166.67	1,497.10	1,166.69	330.41	2,000.00
City Beautification-Garden	0.00	0.00	0.00	90.44	300.00	-209.56	1,000.00
Supplies	1,793.30	533.33	1,259.97	5,430.86	3,733.31	1,697.55	6,400.00
Motor Fuels	1,537.03	2,500.00	-962.97	8,584.99	10,500.00	-1,915.01	17,000.00
Computer Expense	0.00	50.00	-50.00	160.00	350.00	-190.00	600.00
Other Insurance & Bonds	2,382.50	2,382.50	0.00	16,004.62	16,677.50	-672.88	28,590.00
Dues & Subscriptions	30.90	38.00	-7.10	44.95	266.00	-221.05	500.00
Utilities	1,253.52	800.00	453.52	6,465.03	5,600.00	865.03	9,600.00
<b>Total Expense</b>	<b>51,615.09</b>	<b>50,189.73</b>	<b>1,425.36</b>	<b>333,886.16</b>	<b>353,567.25</b>	<b>-19,681.09</b>	<b>615,289.00</b>
<b>Net Ordinary Income</b>	<b>-51,615.09</b>	<b>-50,189.73</b>	<b>-1,425.36</b>	<b>-333,886.16</b>	<b>-353,567.25</b>	<b>19,681.09</b>	<b>-615,289.00</b>
<b>Net Income</b>	<b>-51,615.09</b>	<b>-50,189.73</b>	<b>-1,425.36</b>	<b>-333,886.16</b>	<b>-353,567.25</b>	<b>19,681.09</b>	<b>-615,289.00</b>

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Accrual Basis

**City of Villa Hills**  
**Profit & Loss Budget Performance-Designated Funds**  
**January 2026**

	<u>Jan 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '25 - Jan 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
Police Forfeiture Income	0.00			2,508.20	0.00	2,508.20	0.00
Payroll Tax Designated	57,099.90	55,000.00	2,099.90	268,082.71	230,000.00	38,082.71	380,000.00
<b>Total Income</b>	<u>57,099.90</u>	<u>55,000.00</u>	<u>2,099.90</u>	<u>270,590.91</u>	<u>230,000.00</u>	<u>40,590.91</u>	<u>380,000.00</u>
<b>Gross Profit</b>	57,099.90	55,000.00	2,099.90	270,590.91	230,000.00	40,590.91	380,000.00
<b>Expense</b>							
Road Repair-Desig Payroll Tx	948.82	0.00	948.82	90,739.15	198,000.00	-107,260.85	330,000.00
Restricted Use of Surplus	0.00			-123,141.26			
<b>Total Expense</b>	<u>948.82</u>	<u>0.00</u>	<u>948.82</u>	<u>-32,402.11</u>	<u>198,000.00</u>	<u>-230,402.11</u>	<u>330,000.00</u>
<b>Net Ordinary Income</b>	<u>56,151.08</u>	<u>55,000.00</u>	<u>1,151.08</u>	<u>302,993.02</u>	<u>32,000.00</u>	<u>270,993.02</u>	<u>50,000.00</u>
<b>Net Income</b>	<u><u>56,151.08</u></u>	<u><u>55,000.00</u></u>	<u><u>1,151.08</u></u>	<u><u>302,993.02</u></u>	<u><u>32,000.00</u></u>	<u><u>270,993.02</u></u>	<u><u>50,000.00</u></u>

**City of Villa Hills**  
**Bills for Payment Detail**  
**January 2026**

Date	Name	Memo	Account	Class	Amount
Jan 26					
01/01/2026	Duke Energy Payment Processing	9101-1917-7282 - Niewahner	Street Lights	Administration	19.39
01/01/2026	Duke Energy Payment Processing	9101-1917-7331 - 719 Rogers	Utilities	Police Department	594.94
01/01/2026	Duke Energy Payment Processing	9101-1787-7136 - Western Reserve	Street Lights	Administration	19.46
01/01/2026	Duke Energy Payment Processing	9101-1917-7381 - 719A Rogers	Utilities	Public Works	733.42
01/01/2026	Duke Energy Payment Processing	9101-1917-7232 - 720 Rogers	Utilities	Administration	404.77
01/01/2026	Duke Energy Payment Processing	9101-2058-6292 - street lighting	Street Lights	Administration	21.26
01/01/2026	Duke Energy Payment Processing	9101-1977-2136 - traffic lights	Street Lights	Administration	10.06
01/01/2026	Duke Energy Payment Processing	9101-1838-1917 - 2500 Amsterdam	Utilities	Parks & Recreation	20.49
01/01/2026	Duke Energy Payment Processing	9101-1756-2354 - 2500 Amsterdam	Utilities	Parks & Recreation	62.67
01/01/2026	Duke Energy Payment Processing	9101-1853-0897 - street lighting (TIF)	Street Lights	Administration	278.00
01/01/2026	Duke Energy Payment Processing	9101-1710-9018 - traffic lights	Street Lights	Administration	2.05
01/01/2026	Duke Energy Payment Processing	9101-1715-2467 - traffic lights	Street Lights	Administration	4.18
01/01/2026	Duke Energy Payment Processing	Street lighting - 9101-1834-0108	Street Lights	Administration	1,124.76
01/01/2026	Duke Energy Payment Processing	TIF Sanctuary - 9101-1917-7414	Street Lights	Administration	351.00
01/01/2026	JEFFERSON HEALTH PLAN	Health Insurance	Medical Insurance	Administration	4,702.05
01/01/2026	JEFFERSON HEALTH PLAN	Health Insurance	Medical Insurance	Public Works	6,602.82
01/01/2026	JEFFERSON HEALTH PLAN	Health Insurance	Medical Insurance	Police Department	21,707.02
01/01/2026	BAKER BUSINESS & TAX SOLU...	Monthly Accounting	Accounting Fees	Contract Services	700.00
01/01/2026	BAKER BUSINESS & TAX SOLU...	Monthly payroll services	Bank & Payroll Fees	Administration	300.00
01/01/2026	FOSTER TECHNOLOGY GROUP	Plugin renewal for website maintenance	Computer Expense	Administration	50.00
01/01/2026	MEDICAL MUTUAL	Vision Insurance	Medical Insurance	Administration	44.10
01/01/2026	MEDICAL MUTUAL	Vision Insurance	Medical Insurance	Public Works	47.31
01/01/2026	MEDICAL MUTUAL	Vision Insurance	Medical Insurance	Police Department	178.98
01/01/2026	MEDICAL MUTUAL	Dental insurance	Dental	Administration	299.34
01/01/2026	MEDICAL MUTUAL	Dental insurance	Dental	Public Works	326.26
01/01/2026	MEDICAL MUTUAL	Dental insurance	Dental	Police Department	1,281.34
01/01/2026	NO. KY AREA DEVELOPMENT ...	FY2026 Annual Fair Share contribution request	Dues & Subscriptions	Administration	2,997.10
01/01/2026	NKOL	Monthly server monitoring/security	Computer Expense	Administration	320.00
01/01/2026	NKOL	Office 365 Business Basic + spam filter	Computer Expense	Administration	115.50
01/01/2026	NKOL	Office 365 Business standard	Computer Expense	Administration	214.50
01/01/2026	NKOL	Office 365 Exchange online	Computer Expense	Administration	124.00
01/01/2026	NKOL	Unlimited cloud backup	Computer Expense	Administration	110.00
01/01/2026	NKOL	NKOL Advanced Security	Computer Expense	Administration	149.16
01/01/2026	NKOL	Monthly server monitoring/security	Computer Expense	Administration	148.00
01/01/2026	NKOL	Ubiquiti monthly monitoring/updates	Computer Expense	Administration	90.00
01/01/2026	ADAMS LAW, PLLC	General Counsel - December	City Attorney	Contract Services	64.00
01/01/2026	AUTOZONE, INC.	Diesel exhaust fluid	Supplies	Public Works	73.68
01/01/2026	AUTOZONE, INC.	Wiper blades - unit 147	Maintenance & Repairs	Police Department	8.99
01/01/2026	AUTOZONE, INC.	Rearview mirror & scraper	Maintenance & Repairs	Police Department	16.78
01/01/2026	HOME DEPOT CREDIT SERVIC...	Replace drain in 1st floor bathroom sink	Maintenance & Repairs	Administration	15.45
01/01/2026	HOME DEPOT CREDIT SERVIC...	Gas for torch	Supplies	Public Works	14.97
01/01/2026	HOME DEPOT CREDIT SERVIC...	Water refill	Supplies	Police Department	7.74
01/01/2026	HOME DEPOT CREDIT SERVIC...	Chain & hook for unit 222	Supplies	Public Works	108.41
01/01/2026	HOME DEPOT CREDIT SERVIC...	WD-40 - garage supplies	Supplies	Public Works	26.34
01/01/2026	HOME DEPOT CREDIT SERVIC...	Orange spray paint	Supplies	Public Works	19.96
01/01/2026	HOME DEPOT CREDIT SERVIC...	Water refill	Supplies	Police Department	7.74
01/01/2026	HOME DEPOT CREDIT SERVIC...	Replace mailbox at 738 Robin	Maintenance & Repairs	Public Works	40.51
01/01/2026	HOME DEPOT CREDIT SERVIC...	Faucet replaced	Maintenance & Repairs	Police Department	79.00

**City of Villa Hills**  
**Bills for Payment Detail**  
**January 2026**

Date	Name	Memo	Account	Class	Amount
01/01/2026	HOME DEPOT CREDIT SERVIC...	Tape measure	Supplies	Public Works	12.88
01/01/2026	HOME DEPOT CREDIT SERVIC...	Backing for mailbox shelving	Supplies	Administration	6.49
01/01/2026	HOME DEPOT CREDIT SERVIC...	Air filters	Supplies	Police Department	28.54
01/01/2026	HOME DEPOT CREDIT SERVIC...	Water refill	Supplies	Police Department	7.74
01/01/2026	HOME DEPOT CREDIT SERVIC...	Air filters	Supplies	Administration	14.27
01/01/2026	HOME DEPOT CREDIT SERVIC...	Air filters	Supplies	Public Works	14.27
01/01/2026	HOME DEPOT CREDIT SERVIC...	Water refill	Supplies	Police Department	7.74
01/01/2026	J. EDINGER AND SON, INC.	Motor assembly and bearing	Maintenance & Repairs	Public Works	691.86
01/01/2026	KY CITY/COUNTY MANAGEME...	KY City/County Management Assn. - Craig membership	Dues & Subscriptions	Administration	379.08
01/01/2026	KOI AUTO PARTS	Battery for Backhoe	Maintenance & Repairs	Public Works	145.95
01/01/2026	KOI AUTO PARTS	Hydraulic Oil - 5 gallon	Maintenance & Repairs	Public Works	59.98
01/01/2026	KOI AUTO PARTS	Wiper blades - unit 217	Supplies	Public Works	31.46
01/01/2026	KOI AUTO PARTS	Antifreeze for trucks	Supplies	Public Works	35.16
01/01/2026	KOI AUTO PARTS	Windshield washer fluid / PB Blaster penetrating catalyst	Supplies	Public Works	56.41
01/01/2026	KOI AUTO PARTS	service charge	Supplies	Public Works	2.62
01/02/2026	SMITH'S TOWING & RECOVERY	Tow unit 149 - 6/11/25	Maintenance & Repairs	Police Department	117.43
01/02/2026	SMITH'S TOWING & RECOVERY	Change tire - Mairose	Maintenance & Repairs	Police Department	71.34
01/02/2026	CUSTOM DESIGN BENEFITS	FSA Administration quarterly fees - Jan	HRA & Flex Plan Expense	Administration	75.00
01/02/2026	CUSTOM DESIGN BENEFITS	FSA Administration quarterly fees - Feb	HRA & Flex Plan Expense	Administration	75.00
01/02/2026	CUSTOM DESIGN BENEFITS	FSA Administration quarterly fees - Mar	HRA & Flex Plan Expense	Administration	75.00
01/02/2026	CUSTOM DESIGN BENEFITS	Annual enrollment fees - FSA	HRA & Flex Plan Expense	Administration	400.00
01/05/2026	NKOL	Update to quickbooks on server and 3 computers	Computer Expense	Administration	440.00
01/05/2026	ULINE	P-Touch label maker and extra tape	Supplies	Police Department	144.41
01/05/2026	U.S. BANK EQUIPMENT FINANCE	Copier lease	Rent & Leases	Administration	191.07
01/05/2026	U.S. BANK EQUIPMENT FINANCE	Copier lease	Rent & Leases	Police Department	179.80
01/06/2026	GREKO SUPPLY COMPANY	Center pull towels	Supplies	Administration	31.33
01/06/2026	GREKO SUPPLY COMPANY	Center pull towels	Supplies	Police Department	31.33
01/06/2026	GREKO SUPPLY COMPANY	Center pull towels / Degreaser	Supplies	Public Works	94.34
01/07/2026	JAMES BLACK	FOP Dues for 2026 - Sgt. Black	Dues & Subscriptions	Police Department	53.00
01/07/2026	ART'S RENTAL EQUIPMENT, INC.	Brush chipper rental	Rent & Leases	Public Works	240.00
01/07/2026	KY LEAGUE OF CITIES - LEX	City membership dues to KLC	Dues & Subscriptions	Administration	2,968.00
01/08/2026	SOUTHEASTERN EQUIPMENT ...	Repairs on backhoe	Maintenance & Repairs	Public Works	4,402.49
01/12/2026	JAMES BLACK	2026 FOP Legal defense - Sgt. Black	Dues & Subscriptions	Police Department	396.00
01/12/2026	FULLER FORD	Unit 147 - Harness repairs near AC line / replaced O2 s...	Maintenance & Repairs	Police Department	1,376.04
01/12/2026	INDEPENDENCE POLICE DEPA...	FLOCK to CAD integration	Dues & Subscriptions	Police Department	278.35
01/13/2026	R & M FENCE	Extra fencing materials	Maintenance & Repairs	Parks & Recreation	63.60
01/15/2026	MINUTEMAN PRESS	Business Cards - Officer Jason Hartzler	Supplies	Police Department	92.00
01/16/2026	ARC ELECTRIC	PD downstairs heat - replaced indoor motor	Maintenance & Repairs	Police Department	787.00
01/16/2026	TROPHY AWARDS	Name Plate - A. Bailey	Supplies	Administration	26.88
01/20/2026	CITY OF COVINGTON	Unit 142 - Replaced battery	Maintenance & Repairs	Police Department	372.38
01/20/2026	CITY OF COVINGTON	Unit 145 - Preventative maintenance / wiper blades / br...	Maintenance & Repairs	Police Department	310.77
01/20/2026	KENTON COUNTY AIRPORT BO...	Annual range fee	Weapons/Firearms	Police Department	500.00
01/20/2026	NKOL	Assist Parallel Tech with connection issues while settin...	Computer Expense	Administration	40.00
01/21/2026	MOLLY MAID	Cleaning of offices - 1/20/2026	Maintenance & Repairs	Administration	110.00
01/21/2026	ALTAFIBER	Internet - Admin	Utilities	Administration	48.77
01/21/2026	ALTAFIBER	Internet & TV - PW	Utilities	Public Works	158.10
01/21/2026	ALTAFIBER	Internet & TV - PD	Utilities	Police Department	158.10
01/21/2026	ALTAFIBER-2	Monthly long distance	Utilities	Administration	36.66
01/26/2026	RUMPKE	Monthly trash x 2660 units	Garbage Collection	Contract Services	52,801.00

For Management Use Only

**City of Villa Hills**  
**Bills for Payment Detail**  
**January 2026**

Date	Name	Memo	Account	Class	Amount
01/26/2026	RUMPKE	Monthly recycling x 2660 units	Garbage Collection	Contract Services	16,119.60
01/28/2026	GALLS LLC	Stryke pants - Watson	Uniforms	Police Department	269.79
01/28/2026	GALLS LLC	Hem pants - Terry	Uniforms	Police Department	138.41
01/28/2026	GALLS LLC	Cuff Case - Terry	Uniforms	Police Department	41.26
01/29/2026	CITY OF COVINGTON	Unit 136 - Replace battery, washer pump, wipers, rear b...	Maintenance & Repairs	Police Department	923.27
01/30/2026	CITY OF CRESCENT SPRINGS	Fall Fest expenses	Spec. Events Misc.	Administration	-2,560.97
01/30/2026	CITY OF CRESCENT SPRINGS	Christmas in the park	Spec. Events Misc.	Administration	3,586.87
01/30/2026	INDUSTRIAL PARTS & EDGES, ...	Blades for punch snow, plow bolt and plow nut	Supplies	Public Works	740.80
01/30/2026	KLEEM INC.	LED Traffic Cone ring (rechargeable) and shipping	Supplies	Public Works	144.79
01/30/2026	KNAPHEIDE TRUCK EQUIPMEN...	Bearing bolt for truck 218	Maintenance & Repairs	Public Works	36.86
01/30/2026	PITNEY BOWES GLOBAL FINA...	Postage meter rental	Rent & Leases	Administration	761.64
01/30/2026	SIRCHIE ACQUISITION COMPA...	Detective pocket and barrier police tape	City Beautification-Garden	Police Department	258.60
01/30/2026	THE HARTFORD	LIFE	Life Insurance	Administration	56.70
01/30/2026	THE HARTFORD	ADD	Life Insurance	Administration	10.80
01/30/2026	THE HARTFORD	STD	Medical Insurance	Administration	99.26
01/30/2026	THE HARTFORD	LTD	Medical Insurance	Administration	92.21
01/30/2026	THE HARTFORD	LIFE	Life Insurance	Public Works	75.60
01/30/2026	THE HARTFORD	ADD	Life Insurance	Public Works	14.40
01/30/2026	THE HARTFORD	STD	Medical Insurance	Public Works	29.94
01/30/2026	THE HARTFORD	LTD	Medical Insurance	Public Works	115.25
01/30/2026	THE HARTFORD	LIFE	Life Insurance	Police Department	217.35
01/30/2026	THE HARTFORD	ADD	Life Insurance	Police Department	41.40
01/30/2026	THE HARTFORD	STD	Medical Insurance	Police Department	181.53
01/30/2026	THE HARTFORD	LTD	Medical Insurance	Police Department	349.22
01/30/2026	VERIZON CONNECT FLEET US...	GPS for vehicles	Utilities	Administration	31.90
01/30/2026	VERIZON CONNECT FLEET US...	GPS for vehicles	Utilities	Public Works	191.40
01/30/2026	VERIZON WIRELESS	Monthly cell phone	Utilities	Administration	41.48
01/30/2026	VERIZON WIRELESS	Monthly cell phone	Utilities	Public Works	124.44
01/30/2026	VERIZON WIRELESS	Monthly cell phone	Utilities	Police Department	278.88
01/30/2026	VERIZON WIRELESS	MIFI	Utilities	Police Department	40.01
01/30/2026	VERIZON WIRELESS	MIFI	Utilities	Administration	40.01
01/30/2026	VERIZON WIRELESS	SIM cards for in-car cameras	Utilities	Police Department	400.28
01/30/2026	MR SPOTLESS CAR WASH	38 car washes	Maintenance & Repairs	Police Department	228.00
01/30/2026	WEX BANK2	Monthly fuel	Motor Fuels	Public Works	1,537.03
01/30/2026	WEX BANK2	Monthly fuel	Motor Fuels	Police Department	4,130.41
01/30/2026	HERITAGE BANK CARDMEMBE...	USPS.com - Passport postage	Postage	Administration	178.65
01/30/2026	HERITAGE BANK CARDMEMBE...	KY Dept of Agriculture - Loschiavo, Dujon, Lehmkuhl pe...	Dues & Subscriptions	Public Works	30.90
01/30/2026	HERITAGE BANK CARDMEMBE...	KY Turf Landscape - training for Corey	Travel, Mtgs & Training	Public Works	135.57
01/30/2026	HERITAGE BANK CARDMEMBE...	Walmart - Cot for snow emergencies	Supplies	Public Works	115.54
01/30/2026	HERITAGE BANK CARDMEMBE...	Staples - printer cartridges	Supplies	Public Works	63.98
01/30/2026	HERITAGE BANK CARDMEMBE...	Amazon - binders for payroll records and minutes	Supplies	Administration	41.57
01/30/2026	HERITAGE BANK CARDMEMBE...	Staples - printer cartridges	Supplies	Administration	200.45
01/30/2026	HERITAGE BANK CARDMEMBE...	Amazon - labels for passport postage	Supplies	Administration	29.09
01/30/2026	HERITAGE BANK CARDMEMBE...	Amazon - 2 cutting tools for drill	Supplies	Public Works	40.06
01/30/2026	HERITAGE BANK CARDMEMBE...	Amazon - binders for Legislation	Supplies	Administration	13.53
01/30/2026	HERITAGE BANK CARDMEMBE...	Amazon - treats for Shadow Night students	Supplies	Administration	55.14
01/30/2026	HERITAGE BANK CARDMEMBE...	Amazon - tablecloths	Spec. Events Misc.	Administration	42.38
01/30/2026	HERITAGE BANK CARDMEMBE...	Staples - Thermal paper for in car printers	Supplies	Police Department	39.23
01/30/2026	HERITAGE BANK CARDMEMBE...	Adobe subscription	Dues & Subscriptions	Police Department	21.19

**City of Villa Hills**  
**Bills for Payment Detail**  
**January 2026**

Date	Name	Memo	Account	Class	Amount
01/30/2026	HERITAGE BANK CARDMEMBE...	CopQuest - ID Tape	Uniforms	Police Department	14.90
01/30/2026	HERITAGE BANK CARDMEMBE...	IACP membership - Lucas	Dues & Subscriptions	Police Department	220.00
01/30/2026	HERITAGE BANK CARDMEMBE...	Best Buy - Laser printer & laserjet cartridge	Computer Expense	Police Department	322.12
01/30/2026	HERITAGE BANK CARDMEMBE...	Amazon - Radio battery pack, antenna for radio, long re...	Supplies	Police Department	228.91
01/30/2026	HERITAGE BANK CARDMEMBE...	ON Sportswear - Duty shoes - Officer Watson	Uniforms	Police Department	190.80
01/30/2026	HERITAGE BANK CARDMEMBE...	Sam's Club - drinks for Christmas part and for office	Supplies	Police Department	145.15
01/30/2026	HERITAGE BANK CARDMEMBE...	Carrabbas - food for Christmas party	Supplies	Police Department	1,185.00
01/30/2026	HERITAGE BANK CARDMEMBE...	Amazon - label maker tape	Supplies	Police Department	21.19
01/30/2026	HERITAGE BANK CARDMEMBE...	NorseTactic - training for Wielgus, Black, and Ciancanelli	Travel, Mtgs & Training	Police Department	1,695.00
01/30/2026	HERITAGE BANK CARDMEMBE...	Black charged personal to wrong account - he reimburs...	Miscellaneous	Police Department	20.14
01/30/2026	PLANNING & DEVELOPMENT S...	One Stop Shop - Code Enforcement	Building Inspection & Zo...	Contract Services	798.50
01/30/2026	NKOL	Investigating emails from Craig	Computer Expense	Administration	80.00
01/30/2026	NKOL	On site to add secondary data drive	Computer Expense	Administration	240.00
01/30/2026	NKOL	Updated IP information for Jennifer's remote computer ...	Computer Expense	Administration	40.00
01/30/2026	NKOL	Remotely applied credentials to update both copiers	Computer Expense	Administration	40.00
01/30/2026	TRANSUNION RISK & ALTERNA...	Investigation lookups	Investigation	Police Department	100.00
01/31/2026	CRESCENT SPRINGS HARDWA...	Unit 142 spare key	Supplies	Police Department	3.49
01/31/2026	CRESCENT SPRINGS HARDWA...	Gloves	Supplies	Public Works	14.97
01/31/2026	CRESCENT SPRINGS HARDWA...	Chain saw chain and oil	Supplies	Public Works	67.48
01/31/2026	CRESCENT SPRINGS HARDWA...	AA batteries	Supplies	Police Department	25.99
01/31/2026	CRESCENT SPRINGS HARDWA...	Hi Viz gloves	Maintenance & Repairs	Public Works	19.96
01/31/2026	CRESCENT SPRINGS HARDWA...	Battery	Supplies	Public Works	9.98
01/31/2026	CRESCENT SPRINGS HARDWA...	Mower maintenance	Maintenance & Repairs	Public Works	198.16
01/31/2026	CRESCENT SPRINGS HARDWA...	Cutting edge lockwash	Supplies	Public Works	14.58
01/31/2026	KOI AUTO PARTS	Dump truck - diesel exhaust fluid	Supplies	Public Works	55.68
01/31/2026	KOI AUTO PARTS	Truck 217 - Winter wiper blades	Supplies	Public Works	34.94
01/31/2026	ADAMS LAW, PLLC	General Counsel - meeting prep and attendance	City Attorney	Contract Services	592.00
01/31/2026	ADAMS LAW, PLLC	Updates on liens/foreclosure records	City Attorney	Contract Services	240.00
01/31/2026	ADAMS LAW, PLLC	Williams property foreclosure	City Attorney	Contract Services	208.00
01/31/2026	ADAMS LAW, PLLC	807 Valley Trails	City Attorney	Contract Services	256.00
01/31/2026	ADAMS LAW, PLLC	Personnel matter review	City Attorney	Contract Services	80.00
01/31/2026	ADAMS LAW, PLLC	Real estate acquisition	City Attorney	Contract Services	464.00
01/31/2026	KENTON COUNTY FLEET MAIN...	VH219 - Replaced both front wheel bearing assemblies,...	Maintenance & Repairs	Public Works	505.60
<b>Jan 26</b>					<b>151,205.38</b>