

10:25 AM

03/11/26

Accrual Basis

**City of Villa Hills Special Revenue Funds**  
**Balance Sheet**  
**As of February 28, 2026**

	<u>Feb 28, 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>

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Accrual Basis

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

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

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Accrual Basis

**City of Villa Hills KMA Fund**  
**Balance Sheet**  
**As of February 28, 2026**

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	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
KLCIP Investment	151,994.64
1004 · KMA Checking	<u>36,275.30</u>
Total Checking/Savings	<u>188,269.94</u>
Total Current Assets	<u>188,269.94</u>
<b>TOTAL ASSETS</b>	<u><u>188,269.94</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Investment income	<u>1,994.64</u>
Total Other Current Liabilities	<u>1,994.64</u>
Total Current Liabilities	<u>1,994.64</u>
Total Liabilities	<u>1,994.64</u>
Equity	
Restricted Fund Balance	184,161.21
Net Income	<u>2,114.09</u>
Total Equity	<u>186,275.30</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>188,269.94</u></u>

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

	Feb 26	Budget	\$ Over Budget	Jul '25 - Feb 26	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4200 · Kentucky Municipal Aid-Roads	8,851.25	12,783.33	-3,932.08	81,377.65	102,266.64	-20,888.99	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>	8,851.25	12,783.33	-3,932.08	81,377.65	102,266.64	-20,888.99	337,400.00
<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>	0.00	0.00	0.00	0.00	154,860.00	-154,860.00	258,100.00
<b>Net Ordinary Income</b>	8,851.25	12,783.33	-3,932.08	81,377.65	-52,593.36	133,971.01	79,300.00
<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>	0.00	0.00	0.00	79,263.56	79,300.00	-36.44	79,300.00
<b>Net Other Income</b>	0.00	0.00	0.00	-79,263.56	-79,300.00	36.44	-79,300.00
<b>Net Income</b>	<u>8,851.25</u>	<u>12,783.33</u>	<u>-3,932.08</u>	<u>2,114.09</u>	<u>-131,893.36</u>	<u>134,007.45</u>	<u>0.00</u>

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03/11/26

Accrual Basis

**City of Villa Hills Road Fund**  
**Balance Sheet**  
**As of February 28, 2026**

	<u>Feb 28, 26</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Heritage Road Fund Checking	17,208.78
KLCIP Investment	1,266,622.00
<b>Total Checking/Savings</b>	<u>1,283,830.78</u>
<b>Total Current Assets</b>	<u>1,283,830.78</u>
<b>TOTAL ASSETS</b>	<u><u>1,283,830.78</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Deferred Investment income	16,622.00
<b>Total Other Current Liabilities</b>	<u>16,622.00</u>
<b>Total Current Liabilities</b>	<u>16,622.00</u>
<b>Total Liabilities</b>	16,622.00
<b>Equity</b>	
High Water Side Walk Project	80,000.00
Restricted Fund Balance	648,435.83
Short Amsterdam Sidewalk Pro	180,500.00
Net Income	358,272.95
<b>Total Equity</b>	<u>1,267,208.78</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,283,830.78</u></u>

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

	<u>Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '25 - Feb 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>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>742,152.00</b>	<b>720,000.00</b>	<b>22,152.00</b>	<b>761,000.00</b>
<b>Expense</b>							
Bank Fees	10.00			70.00			
Engineering Cost	3,260.00	0.00	3,260.00	19,623.30	48,000.00	-28,376.70	80,000.00
Road Salt	10,319.02	10,000.00	319.02	59,110.01	40,000.00	19,110.01	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>	<b>13,589.02</b>	<b>10,000.00</b>	<b>3,589.02</b>	<b>383,879.05</b>	<b>466,600.00</b>	<b>-82,720.95</b>	<b>761,000.00</b>
<b>Net Income</b>	<b>-13,589.02</b>	<b>-10,000.00</b>	<b>-3,589.02</b>	<b>358,272.95</b>	<b>253,400.00</b>	<b>104,872.95</b>	<b>0.00</b>

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

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<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
<b>Feb 26</b>					
02/06/2026	MORTON SALT	106.13 tons Safe-T Salt ...	Road Salt		10,319.02
02/17/2026	COMPASS INFRASTRUC...	PW Meetings	Engineering Cost		900.00
02/17/2026	COMPASS INFRASTRUC...	Collins & Amsterdam Env...	Engineering Cost		300.00
02/17/2026	COMPASS INFRASTRUC...	Rogers Road bridges	Engineering Cost		1,460.00
02/17/2026	COMPASS INFRASTRUC...	Eastland site visit & scop...	Engineering Cost		400.00
02/17/2026	COMPASS INFRASTRUC...	Steven Court - storm issu...	Engineering Cost		200.00
					<hr/>
<b>Feb 26</b>					<b>13,579.02</b>
					<hr/> <hr/>

**City of Villa Hills Road Fund  
Check Disbursement Detail  
February 2026**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		02/17/2026			Heritage Road Fun...		-10.00
					Bank Fees	-10.00	10.00
TOTAL						-10.00	10.00
Bill Pmt -Check	1132	02/04/2026	COMPASS INFRA...		Heritage Road Fun...		-3,693.30
Bill	5405...	01/30/2026			Engineering Cost	-205.80	205.80
					Engineering Cost	-590.00	590.00
					Engineering Cost	-2,480.00	2,480.00
					Engineering Cost	-417.50	417.50
TOTAL						-3,693.30	3,693.30
Bill Pmt -Check	1133	02/11/2026	MORTON SALT		Heritage Road Fun...		-10,319.02
Bill	5412...	02/06/2026			Road Salt	-10,319.02	10,319.02
TOTAL						-10,319.02	10,319.02
Bill Pmt -Check	1134	02/25/2026	COMPASS INFRA...		Heritage Road Fun...		-3,260.00
Bill	5405...	02/17/2026			Engineering Cost	-900.00	900.00
					Engineering Cost	-300.00	300.00
					Engineering Cost	-1,460.00	1,460.00
					Engineering Cost	-400.00	400.00
					Engineering Cost	-200.00	200.00
TOTAL						-3,260.00	3,260.00

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Accrual Basis

**City of Villa Hills Capital Fund**  
**Balance Sheet**  
**As of February 28, 2026**

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	<u>Feb 28, 26</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Heritage Bank Capital Fund	185,867.36
<b>Total Checking/Savings</b>	<u>185,867.36</u>
<b>Total Current Assets</b>	<u>185,867.36</u>
<b>TOTAL ASSETS</b>	<u><u>185,867.36</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Unrestricted Fund Balance	380,564.37
Net Income	<u>-194,697.01</u>
<b>Total Equity</b>	<u>185,867.36</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>185,867.36</u></u>

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03/11/26

Accrual Basis

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

	<u>Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '25 - Feb 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>	24,335.00	24,600.00	-265.00	24,629.00	24,600.00	29.00	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>	24,335.00	24,600.00	-265.00	24,629.00	337,167.00	-312,538.00	405,567.00
<b>Expense</b>							
<b>Capital Purchases</b>	61,376.29	0.00	61,376.29	219,326.01	157,951.00	61,375.01	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>	61,376.29	0.00	61,376.29	219,326.01	157,951.00	61,375.01	280,400.00
<b>Net Ordinary Income</b>	-37,041.29	24,600.00	-61,641.29	-194,697.01	179,216.00	-373,913.01	125,167.00
<b>Net Income</b>	<u>-37,041.29</u>	<u>24,600.00</u>	<u>-61,641.29</u>	<u>-194,697.01</u>	<u>179,216.00</u>	<u>-373,913.01</u>	<u>125,167.00</u>

**City of Villa Hills Capital Fund  
Bills For Payment  
February 2026**

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
<b>CR FLEET &amp; FIRE SERVICES</b>								
Bill	02/18/2026	54127...		Accounts Payable		Capital Purcha...		17,842.91
<b>Don Franklin Auto</b>								
Bill	02/23/2026	54128...		Accounts Payable		Capital Purcha...		39,999.99
<b>PARALLEL TECHNOLOGIES, INC.</b>								
Bill	02/04/2026	54101...		Accounts Payable		-SPLIT-		1,339.64
Bill	02/18/2026	54126...		Accounts Payable		-SPLIT-		2,193.75

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Accrual Basis

**City of Villa Hills TIF and Federal Funds**  
**Balance Sheet**  
**As of February 28, 2026**

	<u>Feb 28, 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	<u>-25,397.50</u>
Total Equity	<u>264,808.24</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>264,808.24</u></u>

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

	Feb 26	Budget	\$ Over Budget	Jul '25 - Feb 26	YTD Budget	\$ Over Budget	Annual Budget
<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>	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
<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>	0.00	0.00	0.00	25,397.50	120,000.00	-94,602.50	200,000.00
<b>Net Ordinary Income</b>	0.00	0.00	0.00	-25,397.50	-120,000.00	94,602.50	-100,000.00
<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>	0.00	0.00	0.00	0.00	0.00	0.00	205,142.00
<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>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Other Income</b>	0.00	0.00	0.00	0.00	0.00	0.00	205,142.00
<b>Net 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>105,142.00</u>

**City of Villa Hills**  
**Balance Sheet**  
As of February 28, 2026

	Feb 28, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Heritage-Police Forfeiture	12,649.30
Heritage Bank Flex Spending	16,776.68
Heritage Bank Operating	6,158,594.30
Petty Cash	100.00
Heritage Online Receipts	-3,908.92
<b>Total Checking/Savings</b>	6,184,211.36
<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	65,859.92
R/E Tax, Garbage, Sewer A/R-PY	33,770.21
Insurance Tax Receivables	327,839.09
Prepaid Expenses	200,975.72
Intergovernmental Receivable	62,605.30
<b>Total Other Current Assets</b>	696,989.47
<b>Total Current Assets</b>	6,918,155.53
<b>TOTAL ASSETS</b>	<b>6,918,155.53</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	87,401.74
<b>Total Accounts Payable</b>	87,401.74
<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	-519.17
401K & 457 Employee W/Hing	150.00
Withholding-KY Retirement	4,894.40
<b>Total Other Current Liabilities</b>	83,429.96
<b>Total Current Liabilities</b>	170,831.70

**City of Villa Hills**  
**Balance Sheet**  
As of February 28, 2026

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	<u>Feb 28, 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
<b>Total Compensated Absences</b>	<u>137,817.21</u>
<b>Total Long Term Liabilities</b>	<u>137,817.21</u>
<b>Total Liabilities</b>	308,648.91
<b>Equity</b>	
Designated Payroll Tax	583,218.40
Undesignated Fund Balance	3,658,118.88
Net Income	2,368,169.34
<b>Total Equity</b>	<u>6,609,506.62</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>6,918,155.53</u></u>

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

	Feb 26	Budget	\$ Over Budget	Jul '25 - Feb 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	41,111.46	32,700.00	8,411.46	200,487.78	147,100.00	53,387.78	220,000.00
Police Forfeiture Income	0.00			2,508.20	0.00	2,508.20	0.00
Utility P/T Tax Revenue	0.00	0.00	0.00	17,246.79	13,500.00	3,746.79	16,000.00
Penalties and Interest-Payroll Tax	198.20			776.08	0.00	776.08	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	0.00			2,216.93	2,100.00	116.93	2,100.00
Insurance Premium Tax Revenue	210,330.06	200,000.00	10,330.06	904,666.26	875,000.00	29,666.26	1,175,000.00
Payroll Tax Revenue	94,219.92	70,000.00	24,219.92	630,385.29	530,000.00	100,385.29	760,000.00
Payroll Tax Designated	47,109.96	35,000.00	12,109.96	315,192.67	265,000.00	50,192.67	380,000.00
Gross Receipts Tax Revenue	3,330.22	4,500.00	-1,169.78	55,717.49	55,700.00	17.49	175,000.00
Telecommunications Tax Revenue	8,223.58	5,600.00	2,623.58	43,944.41	44,800.00	-855.59	67,200.00
Building Permit Revenue	100.00			320.00	0.00	320.00	0.00
License Fee - County Wide	1,333.22	1,500.00	-166.78	9,406.90	6,500.00	2,906.90	30,500.00
License Fee - Villa Hills	1,400.00	1,000.00	400.00	10,150.00	6,500.00	3,650.00	19,150.00
Police Pay Incentive Revenue	6,961.78	7,000.00	-38.22	54,903.18	56,000.00	-1,096.82	84,000.00
Base Court Revenue	0.00	0.00	0.00	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	1,936.76			18,183.64			
Interest Earned	13,778.58	16,000.00	-2,221.42	104,628.29	110,000.00	-5,371.71	164,000.00
Police Reports Revenue	5.00	170.00	-165.00	1,445.00	1,340.00	105.00	2,000.00
Police Citation Revenue	120.00			475.00			
Contract Services payment	85,607.88	85,743.00	-135.12	641,592.32	704,666.00	-63,073.68	1,066,360.00
Safety Grant Awards	0.00	2,250.00	-2,250.00	0.00	18,000.00	-18,000.00	27,000.00
Passport Revenue	1,470.00	1,400.00	70.00	8,750.00	11,300.00	-2,550.00	17,500.00
Miscellaneous Revenue	0.00			470.24			
Code Enforcement Board Rev.	0.00			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>517,236.62</b>	<b>462,863.00</b>	<b>54,373.62</b>	<b>6,240,337.14</b>	<b>5,891,832.00</b>	<b>348,505.14</b>	<b>7,258,025.00</b>
<b>Gross Profit</b>	<b>517,236.62</b>	<b>462,863.00</b>	<b>54,373.62</b>	<b>6,240,337.14</b>	<b>5,891,832.00</b>	<b>348,505.14</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	40,466.65	-657.08	40,800.00
PTO Accrual	0.00	0.00	0.00	0.00	0.00	0.00	23,815.00
K-9 Expenses	402.44	233.33	169.11	1,412.19	1,866.64	-454.45	2,800.00
Road Repair-Desig Payroll Tx	9,407.61	0.00	9,407.61	100,146.76	198,000.00	-97,853.24	330,000.00
Sidewalk repair program	0.00	0.00	0.00	107,214.34	35,000.00	72,214.34	35,000.00
Grant Expense	0.00	2,250.00	-2,250.00	0.00	18,000.00	-18,000.00	27,000.00
Road Repair-Unrestricted	0.00	800.00	-800.00	0.00	4,800.00	-4,800.00	8,000.00
Codification Expense	0.00			550.00	600.00	-50.00	600.00

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

	Feb 26	Budget	\$ Over Budget	Jul '25 - Feb 26	YTD Budget	\$ Over Budget	Annual Budget
Salaries & Wages	132,248.64	144,440.67	-12,192.03	1,078,617.13	1,219,624.63	-141,007.50	1,854,419.00
Overtime	4,794.43	4,513.42	281.01	25,575.13	27,507.36	-1,932.23	38,442.00
FICA	10,520.99	11,468.31	-947.32	83,993.10	95,987.56	-11,994.46	145,676.00
Medical Insurance	31,313.17	34,254.17	-2,941.00	247,831.92	274,033.36	-26,201.44	411,050.00
HRA & Flex Plan Expense	0.00	129.50	-129.50	1,075.00	1,561.00	-486.00	2,079.00
Dental	1,585.36	1,630.58	-45.22	15,053.10	13,044.64	2,008.46	19,567.00
Life Insurance	416.25	495.00	-78.75	3,510.00	3,960.00	-450.00	5,940.00
C.E.R.S.	36,466.79	35,454.00	1,012.79	284,347.11	293,080.00	-8,732.89	443,884.00
Workers' Comp	5,054.02	5,046.58	7.44	40,402.81	40,372.64	30.17	60,559.00
Employee Appreciation	0.00	0.00	0.00	1,402.63	0.00	1,402.63	500.00
Adv, Promotion, Printing	590.65	416.67	173.98	1,796.11	3,333.36	-1,537.25	5,000.00
Maintenance & Repairs	4,586.78	3,666.66	920.12	34,587.15	28,333.28	6,253.87	43,000.00
Capital Expenditures	186.92	5,500.00	-5,313.08	56,431.17	33,000.00	23,431.17	55,000.00
Rent & Leases	388.31	1,525.00	-1,136.69	9,562.23	13,402.00	-3,839.77	19,502.00
Travel, Mtgs & Training	2,467.98	1,400.00	1,067.98	21,922.46	19,500.00	2,422.46	30,000.00
Contracted Services	250.00	0.00	250.00	2,000.00	0.00	2,000.00	32,856.00
Uniforms	558.17	791.67	-233.50	5,959.30	6,333.36	-374.06	9,700.00
City Beautification-Garden	-258.60	0.00	-258.60	90.44	300.00	-209.56	1,000.00
Supplies	970.36	2,144.99	-1,174.63	12,403.50	17,019.92	-4,616.42	25,600.00
Postage	481.30	300.00	181.30	6,080.80	6,400.00	-319.20	7,800.00
Office Expense	0.00	125.00	-125.00	1,307.59	1,000.00	307.59	1,500.00
Motor Fuels	4,822.68	6,391.67	-1,568.99	43,437.34	49,858.36	-6,421.02	73,500.00
Computer Expense	2,299.96	3,075.00	-775.04	17,216.71	24,600.00	-7,383.29	36,900.00
D.A.R.E. & Public Relations	755.70	200.00	555.70	826.67	1,600.00	-773.33	2,400.00
Investigation	165.00	333.33	-168.33	2,288.47	2,666.64	-378.17	4,000.00
Other Insurance & Bonds	10,685.92	10,685.92	0.00	84,052.64	85,487.36	-1,434.72	128,232.00
Collection Costs	2,947.87	4,040.00	-1,092.13	20,417.05	17,274.00	3,143.05	27,293.00
Dues & Subscriptions	511.73	1,588.00	-1,076.27	19,962.87	15,504.00	4,458.87	24,700.00
Street Lights	1,946.44	1,816.67	129.77	14,875.43	14,533.36	342.07	21,800.00
Utilities	4,424.01	3,508.33	915.68	34,042.88	33,566.64	476.24	47,600.00
Weapons/Firearms	0.00	750.00	-750.00	894.11	6,000.00	-5,105.89	9,000.00
Bank & Payroll Fees	625.72	1,166.67	-540.95	6,059.59	9,333.36	-3,273.77	14,000.00
Miscellaneous	0.00			-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	4,476.75	5,000.00	-523.25	16,217.40	40,000.00	-23,782.60	60,000.00
City Engineer	0.00	5,000.00	-5,000.00	0.00	40,000.00	-40,000.00	60,000.00
Accounting Fees	700.00	700.00	0.00	5,600.00	5,600.00	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	6,000.00	7,600.00	-1,600.00	11,400.00
Dog Authority	914.40	916.67	-2.27	7,284.95	7,333.36	-48.41	11,000.00
Fire Authority	96,293.33	96,293.33	0.00	770,346.64	770,346.64	0.00	1,155,520.00
Garbage Collection	68,998.33	69,309.25	-310.92	549,758.38	554,474.00	-4,715.62	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	134,703.76	136,053.36	-1,349.60	204,080.00
Building Inspection & Zoning	836.54	2,333.33	-1,496.79	8,392.43	18,666.64	-10,274.21	28,000.00
Special Projects	0.00			4,900.00			

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Accrual Basis

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

	Feb 26	Budget	\$ Over Budget	Jul '25 - Feb 26	YTD Budget	\$ Over Budget	Annual Budget
Haunted Trail	0.00			660.00	0.00	660.00	0.00
Spec. Events Misc.	0.00	0.00	0.00	3,388.77	8,220.00	-4,831.23	13,700.00
Field Maintenance	0.00	500.00	-500.00	1,489.00	3,000.00	-1,511.00	5,000.00
<b>Total Expense</b>	<b>461,423.92</b>	<b>488,233.72</b>	<b>-26,809.80</b>	<b>3,872,167.80</b>	<b>4,308,244.12</b>	<b>-436,076.32</b>	<b>6,529,325.00</b>
<b>Net Ordinary Income</b>	<b>55,812.70</b>	<b>-25,370.72</b>	<b>81,183.42</b>	<b>2,368,169.34</b>	<b>1,583,587.88</b>	<b>784,581.46</b>	<b>728,700.00</b>
<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>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>312,567.00</b>	<b>-312,567.00</b>	<b>577,709.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-312,567.00</b>	<b>312,567.00</b>	<b>-577,709.00</b>
<b>Net Income</b>	<b>55,812.70</b>	<b>-25,370.72</b>	<b>81,183.42</b>	<b>2,368,169.34</b>	<b>1,271,020.88</b>	<b>1,097,148.46</b>	<b>150,991.00</b>

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

	<u>Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '25 - Feb 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<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	19,870.40	20,024.12	-153.72	166,244.11	174,158.46	-7,914.35	264,267.00
Overtime	0.00	49.67	-49.67	611.25	397.36	213.89	596.00
FICA	1,513.02	1,535.64	-22.62	12,738.23	13,353.51	-615.28	20,262.00
Medical Insurance	4,851.02	4,800.00	51.02	38,989.20	38,400.00	589.20	57,600.00
HRA & Flex Plan Expense	0.00	129.50	-129.50	1,075.00	1,561.00	-486.00	2,079.00
Dental	299.34	277.25	22.09	2,738.16	2,218.00	520.16	3,327.00
Life Insurance	67.50	67.50	0.00	540.00	540.00	0.00	810.00
C.E.R.S.	3,731.38	3,372.00	359.38	32,499.21	29,395.00	3,104.21	44,565.00
Workers' Comp	53.78	54.08	-0.30	430.24	432.64	-2.40	649.00
Employee Appreciation	0.00	0.00	0.00	1,204.36	0.00	1,204.36	500.00
Adv, Promotion, Printing	590.65	375.00	215.65	1,796.11	3,000.00	-1,203.89	4,500.00
Maintenance & Repairs	110.00	250.00	-140.00	1,334.73	2,000.00	-665.27	3,000.00
Rent & Leases	203.87	200.00	3.87	3,231.32	2,900.00	331.32	3,700.00
Travel, Mtgs & Training	635.00	400.00	235.00	2,472.97	3,200.00	-727.03	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	82.05	333.33	-251.28	1,204.15	2,666.64	-1,462.49	4,000.00
Postage	481.30	300.00	181.30	6,080.80	6,400.00	-319.20	7,800.00
Office Expense	0.00	83.33	-83.33	1,157.59	666.64	490.95	1,000.00
Motor Fuels	0.00	25.00	-25.00	9.86	325.00	-315.14	500.00
Computer Expense	1,519.99	2,250.00	-730.01	15,135.64	18,000.00	-2,864.36	27,000.00
Other Insurance & Bonds	1,092.67	1,092.67	0.00	8,735.39	8,741.36	-5.97	13,112.00
Collection Costs	2,947.87	4,040.00	-1,092.13	20,417.05	17,274.00	3,143.05	27,293.00
Dues & Subscriptions	363.35	200.00	163.35	8,243.17	4,400.00	3,843.17	8,000.00
Street Lights	1,946.44	1,816.67	129.77	14,875.43	14,533.36	342.07	21,800.00
Utilities	1,015.53	833.33	182.20	7,485.45	6,666.64	818.81	10,000.00
Bank & Payroll Fees	625.72	1,166.67	-540.95	5,888.35	9,333.36	-3,445.01	14,000.00
Special Projects	0.00			4,900.00			
Haunted Trail	0.00			660.00			
Spec. Events Misc.	0.00	0.00	0.00	3,388.77	8,220.00	-4,831.23	13,700.00
<b>Total Expense</b>	<b>42,000.88</b>	<b>43,675.76</b>	<b>-1,674.88</b>	<b>369,549.48</b>	<b>372,882.97</b>	<b>-3,333.49</b>	<b>566,956.00</b>
<b>Net Ordinary Income</b>	<b>-42,000.88</b>	<b>-43,675.76</b>	<b>1,674.88</b>	<b>-369,549.48</b>	<b>-372,882.97</b>	<b>3,333.49</b>	<b>-566,956.00</b>
<b>Net Income</b>	<b>-42,000.88</b>	<b>-43,675.76</b>	<b>1,674.88</b>	<b>-369,549.48</b>	<b>-372,882.97</b>	<b>3,333.49</b>	<b>-566,956.00</b>

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

	Feb 26	Budget	\$ Over Budget	Jul '25 - Feb 26	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Expense</b>							
Sidewalk repair program	0.00	0.00	0.00	107,214.34	35,000.00	72,214.34	35,000.00
FICA	57.36	72.67	-15.31	458.88	581.36	-122.48	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	4,476.75	5,000.00	-523.25	16,217.40	40,000.00	-23,782.60	60,000.00
City Engineer	0.00	5,000.00	-5,000.00	0.00	40,000.00	-40,000.00	60,000.00
Accounting Fees	700.00	700.00	0.00	5,600.00	5,600.00	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	6,000.00	7,600.00	-1,600.00	11,400.00
Dog Authority	914.40	916.67	-2.27	7,284.95	7,333.36	-48.41	11,000.00
Fire Authority	96,293.33	96,293.33	0.00	770,346.64	770,346.64	0.00	1,155,520.00
Garbage Collection	68,998.33	69,309.25	-310.92	549,758.38	554,474.00	-4,715.62	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	134,703.76	136,053.36	-1,349.60	204,080.00
Building Inspection & Zoning	836.54	2,333.33	-1,496.79	8,392.43	18,666.64	-10,274.21	28,000.00
<b>Total Expense</b>	<b>189,864.68</b>	<b>197,581.92</b>	<b>-7,717.24</b>	<b>1,660,476.78</b>	<b>1,675,655.36</b>	<b>-15,178.58</b>	<b>2,505,983.00</b>
<b>Net Ordinary Income</b>	<b>-189,864.68</b>	<b>-197,581.92</b>	<b>7,717.24</b>	<b>-1,660,476.78</b>	<b>-1,675,655.36</b>	<b>15,178.58</b>	<b>-2,505,983.00</b>
<b>Net Income</b>	<b>-189,864.68</b>	<b>-197,581.92</b>	<b>7,717.24</b>	<b>-1,660,476.78</b>	<b>-1,675,655.36</b>	<b>15,178.58</b>	<b>-2,505,983.00</b>

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

	Feb 26	Budget	\$ Over Budget	Jul '25 - Feb 26	YTD Budget	\$ Over Budget	Annual Budget
<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	47,109.96	35,000.00	12,109.96	315,192.67	265,000.00	50,192.67	380,000.00
<b>Total Income</b>	47,109.96	35,000.00	12,109.96	317,700.87	265,000.00	52,700.87	380,000.00
<b>Gross Profit</b>	47,109.96	35,000.00	12,109.96	317,700.87	265,000.00	52,700.87	380,000.00
<b>Expense</b>							
Road Repair-Desig Payroll Tx	9,407.61	0.00	9,407.61	100,146.76	198,000.00	-97,853.24	330,000.00
Restricted Use of Surplus	0.00			-123,141.26			
<b>Total Expense</b>	9,407.61	0.00	9,407.61	-22,994.50	198,000.00	-220,994.50	330,000.00
<b>Net Ordinary Income</b>	37,702.35	35,000.00	2,702.35	340,695.37	67,000.00	273,695.37	50,000.00
<b>Net Income</b>	<u>37,702.35</u>	<u>35,000.00</u>	<u>2,702.35</u>	<u>340,695.37</u>	<u>67,000.00</u>	<u>273,695.37</u>	<u>50,000.00</u>

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

	<u>Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '25 - Feb 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	649.52	586.64	62.88	880.00
<b>Maintenance &amp; Repairs</b>	39.78	500.00	-460.22	801.62	3,000.00	-2,198.38	5,000.00
<b>Capital Expenditures</b>	0.00	5,500.00	-5,500.00	56,244.25	33,000.00	23,244.25	55,000.00
<b>Rent &amp; Leases</b>	0.00	50.00	-50.00	0.00	302.00	-302.00	502.00
<b>Supplies</b>	0.00	70.00	-70.00	43.98	420.00	-376.02	700.00
<b>Other Insurance &amp; Bonds</b>	153.33	153.33	0.00	1,184.41	1,226.64	-42.23	1,840.00
<b>Utilities</b>	77.17	250.00	-172.83	5,946.73	7,500.00	-1,553.27	8,500.00
<b>Field Maintenance</b>	0.00	500.00	-500.00	1,489.00	3,000.00	-1,511.00	5,000.00
<b>Total Expense</b>	<u>351.47</u>	<u>7,096.66</u>	<u>-6,745.19</u>	<u>73,272.98</u>	<u>64,125.59</u>	<u>9,147.39</u>	<u>104,250.00</u>
<b>Net Ordinary Income</b>	<u>-351.47</u>	<u>-7,096.66</u>	<u>6,745.19</u>	<u>-73,272.98</u>	<u>-64,125.59</u>	<u>-9,147.39</u>	<u>-104,250.00</u>
<b>Net Income</b>	<u><b>-351.47</b></u>	<u><b>-7,096.66</b></u>	<u><b>6,745.19</b></u>	<u><b>-73,272.98</b></u>	<u><b>-64,125.59</b></u>	<u><b>-9,147.39</b></u>	<u><b>-104,250.00</b></u>

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

	Feb 26	Budget	\$ Over Budget	Jul '25 - Feb 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	36,966.65	-2,070.02	37,300.00
PTO Accrual	0.00	0.00	0.00	0.00	0.00	0.00	16,255.00
K-9 Expenses	402.44	233.33	169.11	1,412.19	1,866.64	-454.45	2,800.00
Grant Expense	0.00	2,250.00	-2,250.00	0.00	18,000.00	-18,000.00	27,000.00
Salaries & Wages	87,808.26	99,586.24	-11,777.98	710,732.46	820,390.93	-109,658.47	1,242,437.00
Overtime	2,103.60	2,463.75	-360.15	18,721.54	19,710.00	-988.46	29,565.00
FICA	6,902.11	7,807.00	-904.89	54,999.95	64,268.00	-9,268.05	97,308.00
Medical Insurance	19,822.89	22,900.00	-3,077.11	156,262.83	183,200.00	-26,937.17	274,800.00
Dental	959.76	1,059.00	-99.24	9,331.29	8,472.00	859.29	12,708.00
Life Insurance	258.75	337.50	-78.75	2,250.00	2,700.00	-450.00	4,050.00
C.E.R.S.	27,903.45	27,452.00	451.45	214,259.07	226,116.00	-11,856.93	342,425.00
Workers' Comp	3,567.34	3,567.42	-0.08	28,509.37	28,539.36	-29.99	42,809.00
Employee Appreciation	0.00			198.27			
Maintenance & Repairs	2,074.24	2,083.33	-9.09	19,179.19	16,666.64	2,512.55	25,000.00
Rent & Leases	184.44	233.33	-48.89	1,487.16	1,866.64	-379.48	2,800.00
Travel, Mtgs & Training	797.11	1,000.00	-202.89	17,461.07	16,000.00	1,461.07	24,000.00
Contracted Services	250.00	0.00	250.00	2,000.00	0.00	2,000.00	2,000.00
Uniforms	365.18	625.00	-259.82	4,269.21	5,000.00	-730.79	7,500.00
City Beautification-Garden	-258.60			0.00			
Supplies	438.75	1,208.33	-769.58	5,274.95	9,666.64	-4,391.69	14,500.00
Office Expense	0.00	41.67	-41.67	150.00	333.36	-183.36	500.00
Motor Fuels	3,674.09	4,666.67	-992.58	33,693.90	37,333.36	-3,639.46	56,000.00
Computer Expense	779.97	775.00	4.97	1,921.07	6,200.00	-4,278.93	9,300.00
D.A.R.E. & Public Relations	755.70	200.00	555.70	826.67	1,600.00	-773.33	2,400.00
Investigation	165.00	333.33	-168.33	2,288.47	2,666.64	-378.17	4,000.00
Other Insurance & Bonds	7,057.42	7,057.42	0.00	55,745.72	56,459.36	-713.64	84,690.00
Dues & Subscriptions	148.38	1,350.00	-1,201.62	11,674.75	10,800.00	874.75	16,200.00
Utilities	2,010.31	1,625.00	385.31	12,824.67	13,000.00	-175.33	19,500.00
Weapons/Firearms	0.00	750.00	-750.00	894.11	6,000.00	-5,105.89	9,000.00
Miscellaneous	0.00			-1.06			
<b>Total Expense</b>	<b>168,170.59</b>	<b>189,688.65</b>	<b>-21,518.06</b>	<b>1,406,180.07</b>	<b>1,593,822.22</b>	<b>-187,642.15</b>	<b>2,406,847.00</b>
<b>Net Ordinary Income</b>	<b>-168,170.59</b>	<b>-189,688.65</b>	<b>21,518.06</b>	<b>-1,406,180.07</b>	<b>-1,593,822.22</b>	<b>187,642.15</b>	<b>-2,406,847.00</b>
<b>Net Income</b>	<b>-168,170.59</b>	<b>-189,688.65</b>	<b>21,518.06</b>	<b>-1,406,180.07</b>	<b>-1,593,822.22</b>	<b>187,642.15</b>	<b>-2,406,847.00</b>

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

	Feb 26	Budget	\$ Over Budget	Jul '25 - Feb 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	800.00	-800.00	0.00	4,800.00	-4,800.00	8,000.00
Salaries & Wages	24,569.98	24,830.31	-260.33	195,218.38	211,057.62	-15,839.24	322,794.00
Overtime	2,690.83	2,000.00	690.83	6,242.34	7,400.00	-1,157.66	8,281.00
FICA	2,048.50	2,053.00	-4.50	15,304.75	16,712.00	-1,407.25	25,327.00
Medical Insurance	6,639.26	6,554.17	85.09	52,579.89	52,433.36	146.53	78,650.00
Dental	326.26	294.33	31.93	2,983.65	2,354.64	629.01	3,532.00
Life Insurance	90.00	90.00	0.00	720.00	720.00	0.00	1,080.00
C.E.R.S.	4,831.96	4,630.00	201.96	37,588.83	37,569.00	19.83	56,894.00
Workers' Comp	1,351.71	1,351.75	-0.04	10,813.68	10,814.00	-0.32	16,221.00
Adv, Promotion, Printing	0.00	41.67	-41.67	0.00	333.36	-333.36	500.00
Maintenance & Repairs	2,362.76	833.33	1,529.43	13,271.61	6,666.64	6,604.97	10,000.00
Rent & Leases	0.00	1,041.67	-1,041.67	4,843.75	8,333.36	-3,489.61	12,500.00
Travel, Mtgs & Training	1,035.87	0.00	1,035.87	1,988.42	300.00	1,688.42	1,000.00
Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	500.00
Uniforms	192.99	166.67	26.32	1,690.09	1,333.36	356.73	2,000.00
City Beautification-Garden	0.00	0.00	0.00	90.44	300.00	-209.56	1,000.00
Supplies	449.56	533.33	-83.77	5,880.42	4,266.64	1,613.78	6,400.00
Motor Fuels	1,148.59	1,700.00	-551.41	9,733.58	12,200.00	-2,466.42	17,000.00
Computer Expense	0.00	50.00	-50.00	160.00	400.00	-240.00	600.00
Other Insurance & Bonds	2,382.50	2,382.50	0.00	18,387.12	19,060.00	-672.88	28,590.00
Dues & Subscriptions	0.00	38.00	-38.00	44.95	304.00	-259.05	500.00
Utilities	1,321.00	800.00	521.00	7,786.03	6,400.00	1,386.03	9,600.00
<b>Total Expense</b>	<b>51,441.77</b>	<b>50,190.73</b>	<b>1,251.04</b>	<b>385,327.93</b>	<b>403,757.98</b>	<b>-18,430.05</b>	<b>615,289.00</b>
<b>Net Ordinary Income</b>	<b>-51,441.77</b>	<b>-50,190.73</b>	<b>-1,251.04</b>	<b>-385,327.93</b>	<b>-403,757.98</b>	<b>18,430.05</b>	<b>-615,289.00</b>
<b>Net Income</b>	<b>-51,441.77</b>	<b>-50,190.73</b>	<b>-1,251.04</b>	<b>-385,327.93</b>	<b>-403,757.98</b>	<b>18,430.05</b>	<b>-615,289.00</b>

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

Date	Name	Memo	Account	Class	Amount
Feb 26					
02/01/2026	BAKER BUSINESS & TAX SOLU...	Monthly accounting	Accounting Fees	Contract Services	700.00
02/01/2026	BAKER BUSINESS & TAX SOLU...	Monthly payroll services	Bank & Payroll Fees	Administration	300.00
02/01/2026	JEFFERSON HEALTH PLAN	Health Insurance	Medical Insurance	Administration	4,702.05
02/01/2026	JEFFERSON HEALTH PLAN	Health Insurance	Medical Insurance	Public Works	6,602.82
02/01/2026	JEFFERSON HEALTH PLAN	Health Insurance	Medical Insurance	Police Department	18,875.91
02/01/2026	MEDICAL MUTUAL	Vision insurance	Medical Insurance	Administration	44.10
02/01/2026	MEDICAL MUTUAL	Vision insurance	Medical Insurance	Public Works	47.31
02/01/2026	MEDICAL MUTUAL	Vision insurance	Medical Insurance	Police Department	141.81
02/01/2026	MEDICAL MUTUAL	Dental insurance	Dental	Administration	299.34
02/01/2026	MEDICAL MUTUAL	Dental insurance	Dental	Public Works	326.26
02/01/2026	MEDICAL MUTUAL	Dental insurance	Dental	Police Department	959.76
02/01/2026	NATHANIEL ROOD	VMA student working sound booth for council meeting 4...	Travel, Mtgs & Training	Administration	64.00
02/01/2026	NKOL	NKOL Monthly comp monitoring	Computer Expense	Administration	320.00
02/01/2026	NKOL	Office 365 Business Basic + spam filter	Computer Expense	Administration	115.50
02/01/2026	NKOL	Office 365 Business standard	Computer Expense	Administration	214.50
02/01/2026	NKOL	Office 365 Exchange online + filter	Computer Expense	Administration	124.00
02/01/2026	NKOL	Unlimited cloud backup	Computer Expense	Administration	110.00
02/01/2026	NKOL	NKOL Advanced Security 2024	Computer Expense	Administration	148.00
02/01/2026	NKOL	Monthly server monitoring/security	Computer Expense	Administration	148.00
02/01/2026	NKOL	Ubiquiti Monthly monitoring/updates	Computer Expense	Administration	90.00
02/01/2026	NKOL	PCIe Gen4 SSD 2TB hard drive	Computer Expense	Administration	249.99
02/01/2026	PURCHASE-PENNYRILE CLER...	2026 KMCA Clerk Spring Conference - Jennifer	Travel, Mtgs & Training	Administration	275.00
02/01/2026	PURCHASE POWER	Postage meter refill service fee	Postage	Administration	46.20
02/01/2026	ASHLEY MAIROSE	FOP Membership dues for 2025 & 2026	Dues & Subscriptions	Police Department	106.00
02/01/2026	KENTUCKY LEAGUE OF CITIES...	2026 Risk & Safety conference - Schalk	Travel, Mtgs & Training	Public Works	335.00
02/01/2026	KENTUCKY LEAGUE OF CITIES...	2026 Risk & Safety conference - Loschiavo	Travel, Mtgs & Training	Public Works	335.00
02/01/2026	KLEEM INC.	Dedication sign - will be reimbursed by Longhorns	Capital Expenditures	[p;	186.92
02/02/2026	Duke Energy Payment Processing	9101-1917-7282 - Niewahner	Street Lights	Administration	20.31
02/02/2026	Duke Energy Payment Processing	9101-1917-7331 - 719 Rogers	Utilities	Police Department	846.56
02/02/2026	Duke Energy Payment Processing	9101-1787-7136 - Western Reserve	Street Lights	Administration	20.33
02/02/2026	Duke Energy Payment Processing	9101-1917-7381 - 719A Rogers	Utilities	Public Works	845.57
02/02/2026	Duke Energy Payment Processing	9101-1917-7232 - 720 Rogers	Utilities	Administration	484.69
02/02/2026	Duke Energy Payment Processing	9101-2058-6292 - street lighting	Street Lights	Administration	22.33
02/02/2026	Duke Energy Payment Processing	9101-1977-2136 - traffic lights	Street Lights	Administration	9.99
02/02/2026	Duke Energy Payment Processing	9101-1838-1917 - 2500 Amsterdam	Utilities	Parks & Recreation	21.03
02/02/2026	Duke Energy Payment Processing	9101-1756-2354 - 2500 Amsterdam	Utilities	Parks & Recreation	56.14
02/02/2026	Duke Energy Payment Processing	9101-1853-0897 - street lighting (TIF)	Street Lights	Administration	277.51
02/02/2026	Duke Energy Payment Processing	9101-1710-9018 - traffic lights	Street Lights	Administration	2.04
02/02/2026	Duke Energy Payment Processing	9101-1715-2467 - traffic lights	Street Lights	Administration	4.15
02/02/2026	Duke Energy Payment Processing	Street lighting - 9101-1834-0108	Street Lights	Administration	1,121.08
02/02/2026	Duke Energy Payment Processing	TIF Sanctuary - 9101-1917-7414	Street Lights	Administration	375.30
02/02/2026	Duke Energy Payment Processing	2501 Amsterdam - 9101-6572-4567	Street Lights	Administration	18.52
02/02/2026	Duke Energy Payment Processing	TIF Sanctuary - 9101-6135-5178	Street Lights	Administration	74.88
02/02/2026	U.S. BANK EQUIPMENT FINANCE	Copier lease	Rent & Leases	Administration	203.87
02/02/2026	U.S. BANK EQUIPMENT FINANCE	Copier lease	Rent & Leases	Police Department	184.44
02/05/2026	ALTAFIBER	Long Distance	Utilities	Administration	109.37
02/05/2026	ALTAFIBER	Long Distance	Utilities	Public Works	109.37
02/05/2026	ALTAFIBER	Long Distance	Utilities	Police Department	109.37

For Management Use Only

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

Date	Name	Memo	Account	Class	Amount
02/05/2026	ALTAFIBER	FAX	Utilities	Police Department	44.25
02/05/2026	NKCCMA	NKCCMA Dues - Craig	Dues & Subscriptions	Administration	230.00
02/05/2026	HOME DEPOT CREDIT SERVIC...	Cases of water	Supplies	Public Works	14.94
02/05/2026	HOME DEPOT CREDIT SERVIC...	Rope for flagpole for Villa fields	Maintenance & Repairs	Parks & Recreation	15.98
02/05/2026	HOME DEPOT CREDIT SERVIC...	Water refill	Supplies	Police Department	7.74
02/05/2026	HOME DEPOT CREDIT SERVIC...	Batteries for garage door	Supplies	Public Works	6.87
02/05/2026	HOME DEPOT CREDIT SERVIC...	Fast-set Concrete	Supplies	Public Works	34.55
02/05/2026	HOME DEPOT CREDIT SERVIC...	Water refill	Supplies	Police Department	7.74
02/05/2026	HOME DEPOT CREDIT SERVIC...	Combo lock fo post at Villa fields	Maintenance & Repairs	Parks & Recreation	23.80
02/05/2026	HOME DEPOT CREDIT SERVIC...	Water refill	Supplies	Police Department	7.74
02/05/2026	HOME DEPOT CREDIT SERVIC...	5 gallon buckets for shop	Supplies	Public Works	19.90
02/05/2026	HOME DEPOT CREDIT SERVIC...	bucket lids	Supplies	Public Works	5.94
02/05/2026	HOME DEPOT CREDIT SERVIC...	Cases of water / trash bags	Supplies	Public Works	44.91
02/05/2026	HOME DEPOT CREDIT SERVIC...	Loctite threadlocker	Supplies	Public Works	7.98
02/05/2026	HOME DEPOT CREDIT SERVIC...	Post/shims for mailbox on Riverview Farms	Supplies	Public Works	11.66
02/05/2026	HOME DEPOT CREDIT SERVIC...	Water refill	Supplies	Police Department	7.74
02/05/2026	HOME DEPOT CREDIT SERVIC...	Mounting tape	Supplies	Public Works	5.98
02/05/2026	HOME DEPOT CREDIT SERVIC...	Grinding discs for shop	Supplies	Public Works	10.94
02/06/2026	N.K.M.C.A.	Annual Dues - Jennifer	Dues & Subscriptions	Administration	150.00
02/06/2026	N.K.M.C.A.	Annual Dues - Anna	Dues & Subscriptions	Administration	150.00
02/09/2026	KENTUCKY PUBLIC HUMAN RE...	2026 KPHRA Member Dues - Craig	Dues & Subscriptions	Administration	125.00
02/09/2026	A STITCH ABOVE	Shirts for Shadow Night student participants	Travel, Mtgs & Training	Administration	296.00
02/09/2026	A STITCH ABOVE	New Polo shirt for Chief	Uniforms	Police Department	27.00
02/09/2026	A STITCH ABOVE	New Polo shirt for Buck	Uniforms	Public Works	28.00
02/10/2026	AUTOZONE, INC.	Unit 145 - rear wiper	Maintenance & Repairs	Police Department	8.99
02/11/2026	GREKO SUPPLY COMPANY	Center pull hand towels	Supplies	Administration	47.00
02/11/2026	GREKO SUPPLY COMPANY	Center pull hand towels	Supplies	Public Works	47.00
02/11/2026	GREKO SUPPLY COMPANY	Center pull hand towels	Supplies	Police Department	47.00
02/13/2026	KENTUCKY STATE TREASURE...	Phsycologicals - Suitability Screener - Dimuzio	Investigation	Police Department	65.00
02/16/2026	MATTHEW BULLARD	Meals while at training	Travel, Mtgs & Training	Police Department	207.71
02/17/2026	ASHLEY MAIROSE	Mileage to training at Erlanger	Travel, Mtgs & Training	Police Department	17.40
02/17/2026	SOUTHEASTERN EQUIPMENT ...	Gas Strut - Backhoe	Maintenance & Repairs	Public Works	61.13
02/18/2026	MOLLY MAID	Cleaning - 2/17/2026	Maintenance & Repairs	Administration	110.00
02/23/2026	CITY OF COVINGTON	VH151 - Engine coolant	Maintenance & Repairs	Police Department	51.99
02/23/2026	CITY OF COVINGTON	VH148 - Periodic maintenance - replace front & rear wip...	Maintenance & Repairs	Police Department	331.70
02/24/2026	ALTAFIBER	Main Phone Lines & Long Distance	Utilities	Administration	123.06
02/24/2026	ALTAFIBER	Main Phone Lines & Long Distance	Utilities	Public Works	123.06
02/24/2026	ALTAFIBER	Main Phone Lines & Long Distance	Utilities	Police Department	123.06
02/24/2026	ALTAFIBER	Internet	Utilities	Administration	51.38
02/24/2026	ALTAFIBER	Internet / TV	Utilities	Public Works	124.76
02/24/2026	ALTAFIBER	Internet / TV	Utilities	Police Department	124.76
02/24/2026	ALTAFIBER	FAX	Utilities	Police Department	44.67
02/24/2026	ALTAFIBER	Ethernet for VOIP Phone system	Utilities	Administration	224.10
02/27/2026	WEX BANK2	Monthly fuel	Motor Fuels	Public Works	1,148.59
02/27/2026	WEX BANK2	Monthly fuel	Motor Fuels	Police Department	3,674.09
02/27/2026	CRESCENT SPRINGS HARDWA...	Lined waterproof gloves	Supplies	Public Works	10.69
02/27/2026	NKOL	3 MS Office 2024 Home and Business licenses	Computer Expense	Police Department	779.97
02/27/2026	PURCHASE POWER	Postage meter refill	Postage	Administration	205.00
02/27/2026	RUMPKE	2663 units Monthly Trash	Garbage Collection	Contract Services	52,860.55

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

Date	Name	Memo	Account	Class	Amount
02/27/2026	RUMPKE	2663 units Monthly Recycling	Garbage Collection	Contract Services	16,137.78
02/27/2026	THE HARTFORD	Life	Life Insurance	Administration	56.70
02/27/2026	THE HARTFORD	ADD	Life Insurance	Administration	10.80
02/27/2026	THE HARTFORD	STD	Medical Insurance	Administration	99.26
02/27/2026	THE HARTFORD	LTD	Medical Insurance	Administration	92.21
02/27/2026	THE HARTFORD	Life	Life Insurance	Public Works	75.60
02/27/2026	THE HARTFORD	ADD	Life Insurance	Public Works	14.40
02/27/2026	THE HARTFORD	STD	Medical Insurance	Public Works	29.94
02/27/2026	THE HARTFORD	LTD	Medical Insurance	Public Works	115.25
02/27/2026	THE HARTFORD	Life	Life Insurance	Police Department	217.35
02/27/2026	THE HARTFORD	ADD	Life Insurance	Police Department	41.40
02/27/2026	THE HARTFORD	STD	Medical Insurance	Police Department	181.53
02/27/2026	THE HARTFORD	LTD	Medical Insurance	Police Department	349.22
02/27/2026	TRANSUNION RISK & ALTERNA...	Investigation lookup program	Investigation	Police Department	100.00
02/27/2026	CITY OF COVINGTON	Periodic maintenance, wiper blades, Rear brakes, rear r...	Maintenance & Repairs	Police Department	984.94
02/27/2026	CITY OF COVINGTON	Periodic maintenance, replace key fob battery	Maintenance & Repairs	Police Department	182.78
02/27/2026	CITY OF COVINGTON	Periodic maintenance	Maintenance & Repairs	Police Department	201.84
02/27/2026	MR SPOTLESS CAR WASH	52 car washes	Maintenance & Repairs	Police Department	312.00
02/27/2026	ADAMS LAW, PLLC	General counsel - meetings and meeting correspondence	City Attorney	Contract Services	896.00
02/27/2026	ADAMS LAW, PLLC	Williams property foreclosure	City Attorney	Contract Services	240.00
02/27/2026	ADAMS LAW, PLLC	MOA/MOU with Civic Club - re: Grant	City Attorney	Contract Services	2,352.00
02/27/2026	ADAMS LAW, PLLC	Opioid correspondence	City Attorney	Contract Services	96.00
02/27/2026	ADAMS LAW, PLLC	SWAT Interlocal	City Attorney	Contract Services	652.75
02/27/2026	ADAMS LAW, PLLC	Motion docket re: Jones	City Attorney	Contract Services	240.00
02/27/2026	VERIZON WIRELESS	Monthly cell phones	Utilities	Administration	41.48
02/27/2026	VERIZON WIRELESS	Monthly cell phones	Utilities	Public Works	124.44
02/27/2026	VERIZON WIRELESS	Monthly cell phones	Utilities	Police Department	278.88
02/27/2026	VERIZON WIRELESS	Mifi	Utilities	Police Department	40.01
02/27/2026	VERIZON WIRELESS	Mifi	Utilities	Administration	40.01
02/27/2026	VERIZON WIRELESS	SIM cards for in-car cameras	Utilities	Police Department	400.47
02/27/2026	GALLS LLC	Pants & Boots - Bullard	Uniforms	Police Department	167.88
02/27/2026	KOI AUTO PARTS	Oil for dump trucks	Maintenance & Repairs	Public Works	119.90
02/27/2026	KOI AUTO PARTS	Battery for truck 217	Maintenance & Repairs	Public Works	162.37
02/27/2026	PLANNING & DEVELOPMENT S...	One Stop Shop - Code enforcement	Building Inspection & Zo...	Contract Services	836.54
02/27/2026	SAM'S CLUB	Water, bath tissue	Supplies	Administration	28.56
02/27/2026	SAM'S CLUB	Water, paper towels	Supplies	Public Works	24.91
02/27/2026	SAM'S CLUB	Forks, plates, bath tissue	Supplies	Police Department	55.84
02/27/2026	HERITAGE BANK CARDMEMBE...	Postage for Passports	Postage	Administration	230.10
02/27/2026	HERITAGE BANK CARDMEMBE...	SHRM membership - Craig	Dues & Subscriptions	Administration	299.00
02/27/2026	HERITAGE BANK CARDMEMBE...	St. E Busines Health - physical - Lehmkuhl	Medical Insurance	Public Works	70.00
02/27/2026	HERITAGE BANK CARDMEMBE...	Flower's for Scott Smith funeral	Supplies	Public Works	54.90
02/27/2026	HERITAGE BANK CARDMEMBE...	FYDA Freightliner - Replaced DEF Header truck 220	Maintenance & Repairs	Public Works	2,019.36
02/27/2026	HERITAGE BANK CARDMEMBE...	AFP Northern KY - Tree Seminar - all PW employees	Travel, Mtgs & Training	Public Works	225.00
02/27/2026	HERITAGE BANK CARDMEMBE...	Footworks - Boots - Corey	Uniforms	Public Works	164.99
02/27/2026	HERITAGE BANK CARDMEMBE...	Comfort Suites - training - Corey	Travel, Mtgs & Training	Public Works	87.35
02/27/2026	HERITAGE BANK CARDMEMBE...	Boombozz/Culvers/Chick-Fil-A - Corey food at training	Travel, Mtgs & Training	Public Works	53.52
02/27/2026	HERITAGE BANK CARDMEMBE...	Amazon - Mailbox - replacement for resident - plow	Supplies	Public Works	148.39
02/27/2026	HERITAGE BANK CARDMEMBE...	Staples - Hand sanitizer, staple remover, first aid kit, fin...	Supplies	Administration	6.49
02/27/2026	HERITAGE BANK CARDMEMBE...	Badge & Wallet - Colonel eagles, Lifesaving bars	Uniforms	Police Department	170.30

**City of Villa Hills**  
**Bills for Payment Detail**  
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<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
02/27/2026	HERITAGE BANK CARDMEMBE...	Towneplace Suites - Bullard training	Travel, Mtgs & Training	Police Department	572.00
02/27/2026	HERITAGE BANK CARDMEMBE...	4imprint - tumblers with badge	D.A.R.E. & Public Relati...	Police Department	755.70
02/27/2026	HERITAGE BANK CARDMEMBE...	Amazon - banker boxes	Supplies	Police Department	46.35
02/27/2026	HERITAGE BANK CARDMEMBE...	Adobe subscription	Dues & Subscriptions	Police Department	42.38
<b>Feb 26</b>					<b><u>133,628.51</u></b>