

City of Erlanger  
Revenue & Expense Statement & Prior Year Comparison  
General Fund  
For The Period Ending August 31, 2020  
(UNAUDITED)

|                                      | FY 2020              | 8/31/2019        | %         | FY 2021              | 8/31/2020           | %          |
|--------------------------------------|----------------------|------------------|-----------|----------------------|---------------------|------------|
|                                      | Budget Amount        | Actual           | Collected | Budget Amount        | Actual              | Collected  |
| <b>Revenue &amp; Sources</b>         |                      |                  |           |                      |                     |            |
| By: Account Group                    |                      |                  |           |                      |                     |            |
| Property Taxes                       | \$ 4,813,108         | \$ 137,316       | 3%        | \$ 4,907,235         | \$ 38,504           | 1%         |
| Licenses and Permits                 | 9,944,001            | (429,581)        | -4%       | 9,343,459            | 2,221,299           | 24%        |
| Intergovernmental                    | 1,035,574            | 253,060          | 24%       | 1,076,061            | 287,291             | 27%        |
| Uses of Property                     | 39,334               | 9,776            | 25%       | 40,300               | 6,334               | 16%        |
| Charges for Service                  | 714,626              | 74,332           | 10%       | 730,902              | 91,827              | 13%        |
| Fines & Forfeitures                  | 29,323               | 11,067           | 38%       | 34,355               | 2,255               | 7%         |
| Interest                             | 99,000               | 12,755           | 13%       | 99,000               | 4,581               | 5%         |
| Miscellaneous                        | 47,242               | 3,611            | 8%        | 5,000                | 203                 | 4%         |
| Transfer In                          | -                    | (4,126)          | 0%        | -                    | 23,331              | 0%         |
| <b>Total - Revenue &amp; Sources</b> | <b>\$ 16,722,208</b> | <b>\$ 68,210</b> | <b>0%</b> | <b>\$ 16,236,312</b> | <b>\$ 2,675,626</b> | <b>16%</b> |

|  | FY 2020              | 8/31/2019           | %          | FY 2021              | 8/31/2020           | %          |
|--|----------------------|---------------------|------------|----------------------|---------------------|------------|
|  | Budget Amount        | Actual              | Expended   | Budget Amount        | Actual              | Expended   |
| <b>Expenditures &amp; Uses</b>         |                      |                     |            |                      |                     |            |
| By: Department                         |                      |                     |            |                      |                     |            |
| General Government                     | \$ 2,265,883         | \$ 534,474          | 24%        | \$ 2,679,219         | \$ 316,583          | 12%        |
| IT                                     | 612,423              | 109,049             | 18%        | 498,250              | 88,092              | 18%        |
| Police                                 | 5,760,725            | 945,085             | 16%        | 6,002,310            | 903,952             | 15%        |
| Fire                                   | 4,467,415            | 728,834             | 16%        | 4,612,179            | 718,285             | 16%        |
| Public Works                           | 2,690,851            | 316,869             | 12%        | 2,494,313            | 349,113             | 14%        |
| Debt Service                           | 79,160               | -                   | 0%         | 76,745               | -                   | 0%         |
| Transfers out                          | -                    | (4,563)             | 0%         | 490,000              | 17,058              | 0%         |
| <b>Total - Expenditures &amp; Uses</b> | <b>\$ 15,876,457</b> | <b>\$ 2,629,748</b> | <b>17%</b> | <b>\$ 16,853,016</b> | <b>\$ 2,393,082</b> | <b>14%</b> |

|  |                   |                       |  |                     |                   |  |
|--|-------------------|-----------------------|--|---------------------|-------------------|--|
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | <b>\$ 845,751</b> | <b>\$ (2,561,538)</b> |  | <b>\$ (616,704)</b> | <b>\$ 282,544</b> |  |
|--|-------------------|-----------------------|--|---------------------|-------------------|--|

|  | FY 2020           | 8/31/2019        | %          | FY 2021           | 8/31/2020        | %          |
|--|-------------------|------------------|------------|-------------------|------------------|------------|
|  | Budget Amount     | Actual           | Expended   | Budget Amount     | Actual           | Expended   |
| <b>Expenditures &amp; Uses</b>         |                   |                  |            |                   |                  |            |
| By: Account Group                      |                   |                  |            |                   |                  |            |
| Payroll                                | \$ 7,537,006      | \$ 1,254,134     | 17%        | \$ 7,762,014      | \$ 1,191,759     | 15%        |
| Fringe Benefits                        | 4,963,817         | 794,250          | 16%        | 5,424,858         | 838,516          | 15%        |
| Contractual Services                   | 1,961,465         | 409,008          | 21%        | 1,749,703         | 224,232          | 13%        |
| Material & Supplies                    | 641,307           | 94,894           | 15%        | 582,933           | 65,351           | 11%        |
| Communications                         | 193,019           | 11,531           | 6%         | 193,710           | 15,868           | 8%         |
| Utilities                              | 255,784           | 20,158           | 8%         | 253,511           | 19,582           | 8%         |
| Sundry Expenses                        | 199,123           | 46,644           | 23%        | 280,212           | 19,500           | 7%         |
| Public Awareness Spec Events           | 45,776            | 3,692            | 8%         | 39,330            | 1,216            | 3%         |
| Debt Service                           | 79,160            | -                | 0%         | 76,745            | -                | 0%         |
| Transfers and Other Uses               | -                 | (4,563)          | #DIV/0!    | 490,000           | 17,058           | 0%         |
| <b>Total - Expenditures &amp; Uses</b> | <b>15,876,457</b> | <b>2,629,748</b> | <b>17%</b> | <b>16,853,016</b> | <b>2,393,082</b> | <b>14%</b> |

**City of Erlanger, KY**  
**Revenue & Expense Statement**  
**Employee Health Fund**  
**For The Period Ending August 31, 2020**  
**(UNAUDITED)**

| Description              | Revenues<br>FY 2021<br>Budget Amount | Revenues<br>8/31/2020<br>Actual | %<br>Collected |
|--------------------------|--------------------------------------|---------------------------------|----------------|
| Health Insurance premium | 2,200,000                            | 261,802                         | 12%            |
| Other income             | 400                                  | 22                              | 0%             |
| <b>Total Revenue</b>     | <b>2,200,400</b>                     | <b>261,824</b>                  | <b>12%</b>     |

| Description                  | Expenses<br>FY 2021<br>Budget Amount | Expenses<br>8/31/2020<br>Actual | %<br>Expended |
|------------------------------|--------------------------------------|---------------------------------|---------------|
| Claims paid                  | 2,200,000                            | 250,413                         |               |
| Health insurance (stop loss) | -                                    | -                               |               |
| Transfers and Other Uses     |                                      | 23,331                          |               |
| <b>Total - Fund Type</b>     | <b>2,200,000</b>                     | <b>273,744</b>                  | <b>12%</b>    |

|  |               |                 |  |
|--|---------------|-----------------|--|
| <b>Excess (deficiency) of revenues over<br/>(under) expenditures</b> | <b>400.00</b> | <b>(11,920)</b> |  |
|--|---------------|-----------------|--|

FUNDED BY THE GENERAL FUND

City of Erlanger, KY  
Fund Balance Statement  
All Funds  
For The Period Ending August 31, 2020  
(UNAUDITED)

| Description  | 100<br>General Fund | 300<br>Health     | 500<br>Capital Fund | 600<br>Police    | 800<br>TIF  | Total               |
|--|---------------------|-------------------|---------------------|------------------|-------------|---------------------|
| Revenues   | \$ 2,652,295        | \$ 261,824        | \$ 337,969          | \$ 16,752        | \$ -        | \$ 3,268,840        |
| Transfers In   | \$ 23,331           |                   | \$ -                | \$ 274           |             | \$ 23,605           |
| <b>Total Revenues</b>  | <b>\$ 2,675,626</b> | <b>\$ 261,824</b> | <b>\$ 337,969</b>   | <b>\$ 17,026</b> | <b>\$ -</b> | <b>\$ 3,292,445</b> |
| Expenditures   | \$ 2,376,024        | \$ 250,413        | \$ 77,194           | \$ 10,986        | \$ -        | \$ 2,714,617        |
| Health insurance (stop loss)                                     |                     | \$ -              |                     |                  |             | \$ -                |
| Transfers out  | \$ 17,058           | \$ 23,331         |                     | \$ -             |             | \$ 40,389           |
| <b>Total - Fund Type</b>   | <b>\$ 2,393,082</b> | <b>\$ 273,744</b> | <b>\$ 77,194</b>    | <b>\$ 10,986</b> | <b>\$ -</b> | <b>\$ 2,755,006</b> |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | <b>282,544</b>      | <b>(11,920)</b>   | <b>260,775</b>      | <b>6,040</b>     | <b>-</b>    | <b>537,439</b>      |

\*\*\* Subject to change one FY 2020 audit is complete

|                                 |            |        |           |         |   |            |
|---------------------------------|------------|--------|-----------|---------|---|------------|
| <b>Fund Balance - Beginning</b> | 14,963,803 | 82,683 | 1,743,594 | 178,591 | - | 16,968,671 |
| <b>Fund Balance - Ending</b>    | 15,246,347 | 70,763 | 2,004,369 | 184,631 | - | 17,506,110 |

CAPITAL FUND FUNDED BY THE GENERAL FUND - 33% OF NET PAYROLL WITHHOLDING RECEIVED  
POLICE FORFEITURE FUNDED WITH A PERCENTAGE OF STATE AND FEDERAL FORFEITURE INCOME

\$ (16,784)