

City of Erlanger
Revenue & Expense Statement & Prior Year Comparison
General Fund
For The Period Ending June 30, 2021
(UNAUDITED)

| | FY 2020 | 6/30/2020 | % | FY 2021 | 6/30/2021 | % |
|--------------------------------------|----------------------|----------------------|-------------|----------------------|----------------------|------------|
| | Budget Amount | Actual | Collected | Budget Amount | Actual | Collected |
| Revenue & Sources | | | | | | |
| By: Account Group | | | | | | |
| Property Taxes | \$ 4,813,108 | \$ 4,608,850 | 96% | \$ 4,907,235 | \$ 4,743,349 | 97% |
| Licenses and Permits | 9,944,001 | 9,504,748 | 96% | 9,343,459 | 8,267,063 | 88% |
| Intergovernmental | 1,035,574 | 2,066,938 | 200% | 1,076,061 | 1,522,666 | 142% (A) |
| Uses of Property | 39,334 | 64,164 | 163% | 40,300 | 38,029 | 94% |
| Charges for Service | 714,626 | 630,910 | 88% | 730,902 | 665,774 | 91% |
| Fines & Forfeitures | 29,323 | 27,796 | 95% | 34,355 | 16,391 | 48% |
| Interest | 99,000 | 172,036 | 174% | 99,000 | 125,333 | 127% |
| Miscellaneous | 47,242 | 85,877 | 182% | 5,000 | 258,017 | 5160% (B) |
| Transfer In | - | 128,773 | 0% | - | 23,331 | 0% |
| Total - Revenue & Sources | \$ 16,722,208 | \$ 17,290,094 | 103% | \$ 16,236,312 | \$ 15,659,954 | 96% |

| | FY 2020 | 6/30/2020 | % | FY 2021 | 6/30/2021 | % |
|--|----------------------|----------------------|------------|----------------------|----------------------|--------------|
| | Budget Amount | Actual | Expended | Budget Amount | Actual | Expended |
| Expenditures & Uses | | | | | | |
| By: Department | | | | | | |
| General Government | \$ 2,265,883 | \$ 2,226,354 | 98% | \$ 3,484,219 | \$ 2,165,468 | 62% (C) |
| IT | 612,423 | 603,135 | 98% | 498,250 | 653,009 | 131% (D) *** |
| Police | 5,760,725 | 5,662,998 | 98% | 6,110,417 | 5,754,419 | 94% |
| Fire | 4,467,415 | 4,489,353 | 100% | 4,706,034 | 4,749,760 | 101% (E) *** |
| Public Works | 2,690,851 | 2,550,278 | 95% | 2,927,959 | 2,532,727 | 87% |
| Debt Service | 79,160 | 79,160 | 100% | 76,745 | 76,745 | 100% |
| Transfers out | - | - | 0% | 1,011,500 | 1,011,500 | 100% |
| Total - Expenditures & Uses | \$ 15,876,457 | \$ 15,611,279 | 98% | \$ 18,815,124 | \$ 16,943,628 | 90% |

| | | | | |
|--|-------------------|---------------------|-----------------------|-----------------------|
| Excess (deficiency) of revenues over (under) expenditures | \$ 845,751 | \$ 1,678,814 | \$ (2,578,812) | \$ (1,283,674) |
|--|-------------------|---------------------|-----------------------|-----------------------|

| | FY 2020 | 6/30/2020 | % | FY 2021 | 6/30/2021 | % |
|--|-------------------|-------------------|------------|-------------------|-------------------|------------|
| | Budget Amount | Actual | Expended | Budget Amount | Actual | Expended |
| Expenditures & Uses | | | | | | |
| By: Account Group | | | | | | |
| Payroll | \$ 7,537,006 | \$ 7,429,835 | 99% | \$ 7,993,622 | \$ 7,661,503 | 96% |
| Fringe Benefits | 4,963,817 | 4,946,203 | 100% | 5,424,858 | 5,185,104 | 96% |
| Contractual Services | 1,961,465 | 1,933,834 | 99% | 3,013,703 | 1,675,215 | 56% |
| Material & Supplies | 641,307 | 582,778 | 91% | 587,933 | 641,946 | 109% |
| Communications | 193,019 | 167,971 | 87% | 193,710 | 124,719 | 64% |
| Utilities | 255,784 | 243,873 | 95% | 253,511 | 218,365 | 86% |
| Sundry Expenses | 199,123 | 197,165 | 99% | 280,212 | 320,339 | 114% |
| Public Awareness Spec Events | 45,776 | 30,460 | 67% | 39,330 | 28,191 | 72% |
| Debt Service | 79,160 | 79,160 | 100% | 76,745 | 76,745 | 100% |
| Transfers and Other Uses | - | - | 0% | 1,011,500 | 1,011,500 | 0% |
| Total - Expenditures & Uses | 15,876,457 | 15,611,279 | 98% | 18,875,124 | 16,943,628 | 90% |

(A) The City has received \$571,769 from the Federal CARES Grant to date for FY 2021

(B) Closed Housing Development Acct due to inactivity, received KEMI Workers Comp Dividend, Credit Card Rewards Revenue, Insurance proceeds proceeds from totalled cruisers and Early termination fee for copier lease payoff.

(C) General Government budgeted \$805,000 business relief grant.

(D) Overbudget, due to contract payoff with Donnelon McCarthy (copier lease). The City's new vendor ProSource paid the early termination fee. Amount is included in Miscellaneous Revenue. ***

(E) Overbudget, due to AFG reimbursable grant. ***

***Items will be corrected with FY 2021 Budget Amendment before FY 2021 Audit

City of Erlanger, KY
Revenue & Expense Statement
Employee Health Fund
For The Period Ending June 30, 2021
(UNAUDITED)

| Description | Revenues FY 2021 Budget Amount | Revenues 6/30/2021 Actual | % Collected |
|--------------------------|---|--|------------------------|
| Health Insurance premium | 2,200,000 | 1,641,521 | 75% |
| Other income | 400 | 210 | 0% |
| Total Revenue | 2,200,400 | 1,641,731 | 75% |

| Description | Expenses FY 2021 Budget Amount | Expenses 6/30/2021 Actual | % Expended |
|------------------------------|---|--|-----------------------|
| Claims paid | 2,200,000 | 1,554,640 | 71% |
| Health insurance (stop loss) | - | - | 0% |
| Transfers and Other Uses | - | 23,331 | 0% |
| Total - Fund Type | 2,200,000 | 1,577,971 | 72% |

| | | | |
|--|------------|---------------|--|
| Excess (deficiency) of revenues over (under) expenditures | 400 | 63,760 | |
|--|------------|---------------|--|

FUNDED BY THE GENERAL FUND

City of Erlanger, KY
Revenue & Expense Statement
Capital Assets Fund
For The Period Ending June 30, 2021
(UNAUDITED)

| Description | Revenues FY 2021 Budget Amount | Revenues 6/30/2021 Actual | % Collected |
|---------------------------|---|--|------------------------|
| Payroll license fees | 1,875,423.00 | 1,741,281 | 93% |
| Grant revenue | 1,425,905 | 6,908 | 0% |
| Sale of surplus property | 20,000 | 13,300 | 67% |
| Transfer from other funds | 1,011,500 | 1,011,500 | 100% |
| Total Revenue | 4,332,828 | 2,772,989 | 64% |

| Description | Expenses FY 2021 Budget Amount | Expenses 6/30/2021 Actual | % Expended |
|--------------------------|---|--|-----------------------|
| General Government | - | 1,000 | 0% |
| IT | 64,500 | 66,213 | 103% |
| Police | 218,167 | 210,969 | 97% |
| Fire | 225,000 | 211,555 | 94% |
| Public Works | 4,559,898 | 2,258,424 | 50% |
| Total - Fund Type | 5,067,565 | 2,748,161 | 54% |

| | | |
|--|------------------|---------------|
| Excess (deficiency) of revenues over (under) expenditures | (734,737) | 24,828 |
|--|------------------|---------------|

FUNDED BY THE GENERAL FUND

City of Erlanger, KY
Fund Balance Statement
All Funds
For The Period Ending June 30, 2021
(UNAUDITED)

| Description | 100 General Fund | 300 Health | 500 Capital Fund | 600 Police | 800 TIF | Total |
|--|----------------------|---------------------|---------------------|------------------|------------------|----------------------|
| Revenues | \$ 15,636,623 | \$ 1,467,005 | \$ 1,761,489 | \$ 20,693 | \$ 67,484 | \$ 18,953,294 |
| Transfers In | 23,331 | - | 1,011,500 | - | - | 1,034,831 |
| Total Revenues | \$ 15,659,954 | \$ 1,467,005 | \$ 2,772,989 | \$ 20,693 | \$ 67,484 | \$ 19,988,125 |
| Expenditures | \$ 15,932,128 | \$ 1,379,915 | \$ 2,748,161 | \$ 51,109 | \$ 20,819 | \$ 20,132,131 |
| Health insurance (stop loss) | | - | - | | | - |
| Transfers out | 1,011,500 | 23,331 | - | - | | 1,034,831 |
| Total - Fund Type | \$ 16,943,628 | \$ 1,403,245 | \$ 2,748,161 | \$ 51,109 | \$ 20,819 | \$ 21,166,962 |
| Excess (deficiency) of revenues over (under) expenditures | (1,283,674) | 63,760 | 24,828 | (30,416) | 46,665 | (1,178,837) |
| Fund Balance - Beginning | 14,963,804 | 82,683 | 1,743,594 | 193,418 | 14,827 | 16,998,326 |
| Fund Balance - Ending | 13,680,130 | 146,443 | 1,768,422 | 163,002 | 61,493 | 15,819,490 |

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