

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

	FY 2021	11/30/2020	%	FY 2022	11/30/2021	%
	Budget Amount	Actual	Collected	Budget Amount	Actual	Collected
<b>Revenue &amp; Sources</b>						
By: Account Group						
Property Taxes	\$ 4,755,080	\$ 4,167,125	88%	\$ 4,907,235	\$ 4,301,704	88%
Licenses and Permits	10,457,380	2,011,846	19%	9,902,120	1,996,093	20%
Intergovernmental	1,562,778	433,016	28%	3,916,689	2,952,125	75% (A)
Uses of Property	38,029	12,468	33%	40,300	37,056	92%
Charges for Service	705,666	194,311	28%	951,031	310,997	33%
Fines & Forfeitures	18,724	4,510	24%	33,236	5,071	15%
Interest	125,354	51,257	41%	145,000	42,412	29%
Miscellaneous	264,064	22,337	8%	26,142	241,798	925% (B)
Transfer In	23,331	23,331	0%	-	-	0%
<b>Total - Revenue &amp; Sources</b>	<b>\$ 17,950,406</b>	<b>\$ 6,920,202</b>	<b>39%</b>	<b>\$ 19,921,753</b>	<b>\$ 9,887,257</b>	<b>50%</b>

	FY 2021	11/30/2020	%	FY 2022	11/30/2021	%
	Budget Amount	Actual	Expended	Budget Amount	Actual	Expended
<b>Expenditures &amp; Uses</b>						
By: Department						
General Government	\$ 2,592,214	\$ 882,619	34%	\$ 3,062,301	\$ 1,375,309	45% (C)
IT	672,139	184,898	28%	353,282	153,574	43%
Police	5,796,370	2,360,557	41%	6,417,382	2,612,227	41%
Fire	4,764,704	1,931,406	41%	4,992,503	2,114,475	42%
Public Works	2,565,637	939,881	37%	2,833,284	981,948	35%
Debt Service	76,745	73,994	96%	79,171	77,751	98%
Transfers out	1,011,500	17,058	0%	2,300,000	-	0%
<b>Total - Expenditures &amp; Uses</b>	<b>\$ 17,479,309</b>	<b>\$ 6,390,413</b>	<b>37%</b>	<b>\$ 20,037,923</b>	<b>\$ 7,315,284</b>	<b>37%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ 471,097</b>	<b>\$ 529,789</b>		<b>\$ (116,170)</b>	<b>\$ 2,571,973</b>	
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	FY 2021	11/30/2020	%	FY 2022	11/30/2021	%
	Budget Amount	Actual	Expended	Budget Amount	Actual	Expended
<b>Expenditures &amp; Uses</b>						
By: Account Group						
Payroll	\$ 7,661,503	\$ 3,162,923	41%	\$ 7,947,610	\$ 3,327,295	42%
Fringe Benefits	5,258,191	2,104,326	40%	5,738,218	2,412,534	42%
Contractual Services	2,091,304	576,114	28%	2,314,891	978,490	42%
Material & Supplies	641,293	171,501	27%	636,415	265,167	42%
Communications	129,139	49,202	38%	129,500	50,190	39%
Utilities	236,057	73,554	31%	255,910	92,573	36%
Sundry Expenses	344,139	154,659	45%	595,665	103,505	17%
Public Awareness Spec Events	29,438	7,084	24%	40,543	7,778	19%
Debt Service	76,745	73,994	96%	79,171	77,751	98%
Transfers and Other Uses	1,011,500	17,058	0%	2,300,000	-	0%
<b>Total - Expenditures &amp; Uses</b>	<b>17,479,309</b>	<b>6,390,413</b>	<b>37%</b>	<b>20,037,923</b>	<b>7,315,284</b>	<b>37%</b>

(A) The City has received \$2.4M from the Federal ARPA Grant

(B) Money received from payoff of copier lease.

(C) General Government budget shows an increase of 9% in FY 22 compared to FY 21. This is simply a timing issue. Both years property, liability and workers comp insurance was paid timely. FY 21 was paid early as a prepaid expense. This amount was adjusted at June 30th. FY 22 was paid in July 2021.

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

<b>Description</b>	<b>Revenues FY 2022 Budget Amount</b>	<b>Revenues 11/30/2021 Actual</b>	<b>% Collected</b>
Health Insurance premium	2,200,000	698,642	32%
Other income	400	79	0%
<b>Total Revenue</b>	<b>2,200,400</b>	<b>698,721</b>	<b>32%</b>

<b>Description</b>	<b>Expenses FY 2022 Budget Amount</b>	<b>Expenses 11/30/2021 Actual</b>	<b>% Expended</b>
Claims paid	2,200,000	732,020	33%
Health insurance (stop loss)	-	-	0%
Transfers and Other Uses	-	-	0%
<b>Total - Fund Type</b>	<b>2,200,000</b>	<b>732,020</b>	<b>33%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>400</b>	<b>(33,299)</b>
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FUNDED BY THE GENERAL FUND

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

Description	Revenues FY 2022 Budget Amount	Revenues 11/30/2021 Actual	% Collected
Payroll license fees	1,996,852	228,578	11%
Grant revenue	1,047,244	34,565	3%
Sale of surplus property	20,000	-	0%
Transfer from other funds	2,300,000	-	0%
<b>Total Revenue</b>	<b>5,364,096</b>	<b>263,143</b>	<b>5%</b>

Description	Expenses FY 2022 Budget Amount	Expenses 11/30/2021 Actual	% Expended
General Government	-	-	0%
IT	-	-	0%
Police	262,297	21,101	8%
Fire	77,880	-	0%
Public Works	7,177,002	1,137,724	16%
<b>Total - Fund Type</b>	<b>7,517,179</b>	<b>1,158,825</b>	<b>15%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,153,083)</b>	<b>(895,681)</b>	
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FUNDED BY THE GENERAL FUND

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

Description	100 General Fund	300 Health	500 Capital Fund	600 Police	800 TIF	Total
Revenues	\$ 9,887,257	\$ 698,721	\$ 263,143	\$ 33,321	-	\$ 10,882,443
Transfers In	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 9,887,257</b>	<b>\$ 698,721</b>	<b>\$ 263,143</b>	<b>\$ 33,321</b>	<b>-</b>	<b>\$ 10,882,443</b>
Expenditures	\$ 7,315,284	\$ 732,020	\$ 1,158,825	\$ 52,171	-	\$ 9,258,300
Health insurance (stop loss)	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total - Fund Type</b>	<b>\$ 7,315,284</b>	<b>\$ 732,020</b>	<b>\$ 1,158,825</b>	<b>\$ 52,171</b>	<b>-</b>	<b>\$ 9,258,300</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,571,973</b>	<b>(33,299)</b>	<b>(895,681)</b>	<b>(18,850)</b>	<b>-</b>	<b>1,624,143</b>

***	<b>Fund Balance - Beginning</b>	15,447,322	145,391	2,444,154	145,357	35	18,182,259
	<b>Fund Balance - Ending</b>	18,019,295	112,092	1,548,473	126,507	35	19,806,402

\*\*\* FUND BALANCE UPDATED PER FY 2021 AUDIT.

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