

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

	FY 2021	9/30/2020	%	FY 2022	9/30/2021	%
	Budget Amount	Actual	Collected	Budget Amount	Actual	Collected
Revenue & Sources						
By: Account Group						
Property Taxes	\$ 4,755,080	\$ 53,103	1%	\$ 4,907,235	\$ 41,297	1%
Licenses and Permits	10,457,380	336,963	3%	9,902,120	136,836	1%
Intergovernmental	1,562,778	269,357	17%	1,083,609	2,851,639	263% (A)
Uses of Property	38,029	9,376	25%	40,300	29,896	74%
Charges for Service	705,666	103,667	15%	741,031	176,463	24%
Fines & Forfeitures	18,724	3,330	18%	33,236	3,330	10%
Interest	125,354	21,496	17%	145,000	14,243	10%
Miscellaneous	264,064	6,099	2%	5,000	233,375	4667% (B)
Transfer In	23,331	23,331	0%	-	-	0%
Total - Revenue & Sources	\$ 17,950,406	\$ 826,723	5%	\$ 16,857,531	\$ 3,487,079	21%

	FY 2021	9/30/2020	%	FY 2022	9/30/2021	%
	Budget Amount	Actual	Expended	Budget Amount	Actual	Expended
Expenditures & Uses						
By: Department						
General Government	\$ 2,592,214	\$ 484,605	19%	\$ 2,862,301	\$ 962,493	34% (C)
IT	672,139	118,757	18%	353,282	97,144	27%
Police	5,796,370	1,319,160	23%	6,417,382	1,687,539	26%
Fire	4,764,704	1,044,193	22%	4,946,122	1,381,137	28%
Public Works	2,565,637	489,775	19%	2,825,784	598,684	21%
Debt Service	76,745	-	0%	79,171	-	0%
Transfers out	1,011,500	17,058	0%	1,600,000	-	0%
Total - Expenditures & Uses	\$ 17,479,309	\$ 3,473,547	20%	\$ 19,084,042	\$ 4,726,996	25%

Excess (deficiency) of revenues over (under) expenditures	\$ 471,097	\$ (2,646,824)	\$ (2,226,511)	\$ (1,239,918)
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	FY 2021	9/30/2020	%	FY 2022	9/30/2021	%
	Budget Amount	Actual	Expended	Budget Amount	Actual	Expended
Expenditures & Uses						
By: Account Group						
Payroll	\$ 7,661,503	\$ 1,745,159	23%	\$ 7,947,610	\$ 2,163,916	27%
Fringe Benefits	5,258,191	1,203,335	23%	5,738,218	1,570,791	27%
Contractual Services	2,091,304	299,187	14%	2,261,010	701,072	31%
Material & Supplies	641,293	110,732	17%	636,415	139,316	22%
Communications	129,139	28,178	22%	129,500	31,360	24%
Utilities	236,057	37,805	16%	255,910	44,470	17%
Sundry Expenses	344,139	29,749	9%	395,665	71,269	18%
Public Awareness Spec Events	29,438	2,344	8%	40,543	4,804	12%
Debt Service	76,745	-	0%	79,171	-	0%
Transfers and Other Uses	1,011,500	17,058	0%	1,600,000	-	0%
Total - Expenditures & Uses	17,479,309	3,473,547	20%	19,084,042	4,726,996	25%

(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 15% 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 before early and a prepaid expense. This amount was adjusted at June 30th. FY 22 was paid in July 2021. Aside from the timing of insurance payments, General Government has expended 21% of FY 22 budget compared to 19% of FY 21.

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

Description	Revenues FY 2022 Budget Amount	Revenues 9/30/2021 Actual	% Collected
Health Insurance premium	2,200,000	461,276	21%
Other income	400	55	0%
Total Revenue	2,200,400	461,331	21%

Description	Expenses FY 2022 Budget Amount	Expenses 9/30/2021 Actual	% Expended
Claims paid	2,200,000	462,136	21%
Health insurance (stop loss)	-	-	0%
Transfers and Other Uses	-	-	0%
Total - Fund Type	2,200,000	462,136	21%

Excess (deficiency) of revenues over (under) expenditures	400	(805)
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FUNDED BY THE GENERAL FUND

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

Description	Revenues FY 2022 Budget Amount	Revenues 9/30/2021 Actual	% Collected
Payroll license fees	1,996,852.00	-	0%
Grant revenue	1,047,244	34,565	3%
Sale of surplus property	20,000	-	0%
Transfer from other funds	1,600,000	-	0%
Total Revenue	4,664,096	34,565	1%

Description	Expenses FY 2022 Budget Amount	Expenses 9/30/2021 Actual	% Expended
General Government	-	-	0%
IT	-	-	0%
Police	262,297	21,101	8%
Fire	77,880	-	0%
Public Works	5,818,102	473,033	8%
Total - Fund Type	6,158,279	494,134	8%

Excess (deficiency) of revenues over (under) expenditures	(1,494,183)	(459,569)
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FUNDED BY THE GENERAL FUND

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

Description	100 General Fund	300 Health	500 Capital Fund	600 Police	800 TIF	Total
Revenues	\$ 3,487,079	\$ 461,331	\$ 34,565	\$ 10,671	\$ -	\$ 3,993,646
Transfers In	-	-	-	-	-	-
Total Revenues	\$ 3,487,079	\$ 461,331	\$ 34,565	\$ 10,671	\$ -	\$ 3,993,646
Expenditures	\$ 4,726,996	\$ 462,136	\$ 494,134	\$ 20,871	\$ -	\$ 5,704,138
Health insurance (stop loss)	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total - Fund Type	\$ 4,726,996	\$ 462,136	\$ 494,134	\$ 20,871	\$ -	\$ 5,704,138
Excess (deficiency) of revenues over (under) expenditures	(1,239,918)	(805)	(459,569)	(10,200)	-	(1,710,492)
*** Fund Balance - Beginning	15,447,322	146,443	2,444,154	145,357	32	18,183,308
Fund Balance - Ending	14,207,404	145,638	1,984,585	135,157	32	16,472,816

*** FUND BALANCE SUBJECT TO CHANGE ONCE FY 2021 AUDIT IS COMPLETE.

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