

**City of Erlanger**  
**Revenue & Expense Statement & Prior Year Comparison**  
**General Fund**  
**For The Period Ending January 31, 2022**  
**(UNAUDITED)**

	FY 2021	1/31/2021	%	FY 2022	1/31/2022	%
	Budget Amount	Actual	Collected	Budget Amount	Actual	Collected
<b>Revenue &amp; Sources</b>						
By: Account Group						
Property Taxes	\$ 4,755,080	\$ 4,446,770	94%	\$ 4,907,235	\$ 4,619,677	94%
Licenses and Permits	10,457,380	3,201,590	31%	9,902,120	3,494,067	35%
Intergovernmental	1,562,778	707,894	45%	3,916,689	3,067,592	78% (A)
Uses of Property	38,029	18,690	49%	40,300	49,000	122%
Charges for Service	705,666	291,076	41%	951,031	456,302	48%
Fines & Forfeitures	18,724	6,427	34%	33,236	11,008	33%
Interest	125,354	72,752	58%	145,000	58,483	40%
Miscellaneous	264,064	28,426	11%	26,142	244,895	937% (B)
Transfer In	23,331	23,331	0%	-	-	0%
<b>Total - Revenue &amp; Sources</b>	<b>\$ 17,950,406</b>	<b>\$ 8,796,955</b>	<b>49%</b>	<b>\$ 19,921,753</b>	<b>\$ 12,001,026</b>	<b>60%</b>

	FY 2021	1/31/2021	%	FY 2022	1/31/2022	%
	Budget Amount	Actual	Expended	Budget Amount	Actual	Expended
<b>Expenditures &amp; Uses</b>						
By: Department						
General Government	\$ 2,592,214	\$ 1,222,928	47%	\$ 3,062,301	\$ 1,564,041	51% (C)
IT	672,139	261,803	39%	353,282	207,914	59%
Police	5,796,370	3,383,300	58%	6,417,382	3,618,046	56%
Fire	4,764,704	2,749,918	58%	4,992,503	2,860,872	57%
Public Works	2,565,637	1,310,578	51%	2,833,284	1,426,704	50%
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>\$ 9,019,579</b>	<b>52%</b>	<b>\$ 20,037,923</b>	<b>\$ 9,755,330</b>	<b>49%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ 471,097</b>	<b>\$ (222,624)</b>	<b>\$ (116,170)</b>	<b>\$ 2,245,696</b>
--	-------------------	---------------------	---------------------	---------------------

	FY 2021	1/31/2021	%	FY 2022	1/31/2022	%
	Budget Amount	Actual	Expended	Budget Amount	Actual	Expended
<b>Expenditures &amp; Uses</b>						
By: Account Group						
Payroll	\$ 7,661,503	\$ 4,561,922	60%	\$ 7,947,610	\$ 4,516,271	57%
Fringe Benefits	5,258,191	2,885,161	55%	5,738,218	3,428,968	60%
Contractual Services	2,091,304	817,902	39%	2,314,891	1,009,600	44%
Material & Supplies	641,293	242,141	38%	636,415	378,773	60%
Communications	129,139	72,393	56%	129,500	69,183	53%
Utilities	236,057	110,728	47%	255,910	141,798	55%
Sundry Expenses	344,139	229,375	67%	595,665	122,210	21%
Public Awareness Spec Events	29,438	8,905	30%	40,543	10,776	27%
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>9,019,579</b>	<b>52%</b>	<b>20,037,923</b>	<b>9,755,330</b>	<b>49%</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 January 31, 2022**  
**(UNAUDITED)**

<b>Description</b>	<b>Revenues FY 2022 Budget Amount</b>	<b>Revenues 1/31/2022 Actual</b>	<b>% Collected</b>
Health Insurance premium	2,200,000	990,533	45%
Other income	400	104	0%
<b>Total Revenue</b>	<b>2,200,400</b>	<b>990,637</b>	<b>45%</b>

<b>Description</b>	<b>Expenses FY 2022 Budget Amount</b>	<b>Expenses 1/31/2022 Actual</b>	<b>% Expended</b>
Claims paid	2,200,000	1,102,285	50%
Health insurance (stop loss)	-	-	0%
Transfers and Other Uses	-	-	0%
<b>Total - Fund Type</b>	<b>2,200,000</b>	<b>1,102,285</b>	<b>50%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>400</b>	<b>(111,648)</b>	
--	------------	------------------	--

FUNDED BY THE GENERAL FUND

**City of Erlanger, KY  
Revenue & Expense Statement  
Capital Assets Fund  
For The Period Ending January 31, 2022  
(UNAUDITED)**

<b>Description</b>	<b>Revenues FY 2022 Budget Amount</b>	<b>Revenues 1/31/2022 Actual</b>	<b>% Collected</b>
Payroll license fees	1,996,852	754,397	38%
Grant revenue	1,047,244	35,405	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>789,802</b>	<b>15%</b>

<b>Description</b>	<b>Expenses FY 2022 Budget Amount</b>	<b>Expenses 1/31/2022 Actual</b>	<b>% Expended</b>
General Government	-	-	0%
IT	-	-	0%
Police	262,297	70,916	27%
Fire	77,880	-	0%
Public Works	7,177,002	3,512,994	49%
<b>Total - Fund Type</b>	<b>7,517,179</b>	<b>3,583,910</b>	<b>48%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,153,083)</b>	<b>(2,794,108)</b>	
--	--------------------	--------------------	--

FUNDED BY THE GENERAL FUND

City of Erlanger, KY  
Fund Balance Statement  
All Funds  
For The Period Ending January 31, 2022  
(UNAUDITED)

Description	100 General Fund	300 Health	500 Capital Fund	600 Police	800 TIF	Total
Revenues	\$ 12,001,026	\$ 990,637	\$ 789,802	\$ 34,827	\$ -	\$ 13,816,291
Transfers In	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 12,001,026</b>	<b>\$ 990,637</b>	<b>\$ 789,802</b>	<b>\$ 34,827</b>	<b>\$ -</b>	<b>\$ 13,816,291</b>
Expenditures	\$ 9,755,330	\$ 1,102,285	\$ 3,583,910	\$ 68,908	\$ -	\$ 14,510,433
Health insurance (stop loss)	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total - Fund Type</b>	<b>\$ 9,755,330</b>	<b>\$ 1,102,285</b>	<b>\$ 3,583,910</b>	<b>\$ 68,908</b>	<b>\$ -</b>	<b>\$ 14,510,433</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,245,696</b>	<b>(111,648)</b>	<b>(2,794,108)</b>	<b>(34,082)</b>	<b>-</b>	<b>(694,142)</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>	17,693,018	33,743	(349,954)	111,275	35	17,488,117

\*\*\* 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