

**City of Erlanger**  
**Revenue & Expense Statement & Prior Year Comparison**  
**General Fund**  
**For The Period Ending February 28, 2022**  
**(UNAUDITED)**

	FY 2021	2/28/2021	%	FY 2022	2/28/2022	%
	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	\$ 4,591,696	94%
Licenses and Permits	10,457,380	3,201,590	31%	9,902,120	5,170,059	52%
Intergovernmental	1,562,778	707,894	45%	3,916,689	3,356,430	86% (A)
Uses of Property	38,029	18,690	49%	40,300	58,890	146%
Charges for Service	705,666	291,076	41%	951,031	521,845	55%
Fines & Forfeitures	18,724	6,427	34%	33,236	11,892	36%
Interest	125,354	72,752	58%	145,000	59,831	41%
Miscellaneous	264,064	28,426	11%	26,142	26,724	102%
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>\$ 13,797,367</b>	<b>69%</b>

	FY 2021	2/28/2021	%	FY 2022	2/28/2022	%
	Budget Amount	Actual	Expended	Budget Amount	Actual	Expended
<b>Expenditures &amp; Uses</b>						
By: Department						
General Government	\$ 2,592,214	\$ 1,391,099	54%	\$ 3,062,301	\$ 1,751,561	57% (B)
IT	672,139	294,552	44%	353,282	231,870	66%
Police	5,796,370	3,838,931	66%	6,417,382	4,037,080	63%
Fire	4,764,704	3,092,968	65%	4,992,503	3,195,494	64%
Public Works	2,565,637	1,567,668	61%	2,833,284	1,617,941	57%
Debt Service	76,745	73,994	96%	79,171	77,751	98%
Transfers out	1,011,500	23,331	0%	2,300,000	-	0%
<b>Total - Expenditures &amp; Uses</b>	<b>\$ 17,479,309</b>	<b>\$ 10,282,543</b>	<b>59%</b>	<b>\$ 20,037,923</b>	<b>\$ 10,911,697</b>	<b>54%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ 471,097</b>	<b>\$ (1,485,587)</b>	<b>\$ (116,170)</b>	<b>\$ 2,885,670</b>
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	FY 2021	2/28/2021	%	FY 2022	2/28/2022	%
	Budget Amount	Actual	Expended	Budget Amount	Actual	Expended
<b>Expenditures &amp; Uses</b>						
By: Account Group						
Payroll	\$ 7,661,503	\$ 5,133,414	67%	\$ 7,947,610	\$ 5,072,307	64%
Fringe Benefits	5,258,191	3,318,419	63%	5,738,218	3,830,084	67%
Contractual Services	2,091,304	915,257	44%	2,314,891	1,113,225	48%
Material & Supplies	641,293	344,784	54%	636,415	422,075	66%
Communications	129,139	83,581	65%	129,500	78,846	61%
Utilities	236,057	129,719	55%	255,910	162,802	64%
Sundry Expenses	344,139	249,541	73%	595,665	142,388	24%
Public Awareness Spec Events	29,438	10,503	36%	40,543	12,219	30%
Debt Service	76,745	73,994	96%	79,171	77,751	98%
Transfers and Other Uses	1,011,500	23,331	0%	2,300,000	-	0%
<b>Total - Expenditures &amp; Uses</b>	<b>17,479,309</b>	<b>10,282,543</b>	<b>59%</b>	<b>20,037,923</b>	<b>10,911,697</b>	<b>54%</b>

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

(B) 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 February 28, 2022**  
**(UNAUDITED)**

<b>Description</b>	<b>Revenues FY 2022 Budget Amount</b>	<b>Revenues 2/28/2022 Actual</b>	<b>% Collected</b>
Health Insurance premium	2,200,000	1,059,375	48%
Other income	400	117	0%
<b>Total Revenue</b>	<b>2,200,400</b>	<b>1,059,492</b>	<b>48%</b>

<b>Description</b>	<b>Expenses FY 2022 Budget Amount</b>	<b>Expenses 2/28/2022 Actual</b>	<b>% Expended</b>
Claims paid	2,200,000	1,196,364	54%
Health insurance (stop loss)	-	-	0%
Transfers and Other Uses	-	-	0%
<b>Total - Fund Type</b>	<b>2,200,000</b>	<b>1,196,364</b>	<b>54%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>400</b>	<b>(136,872)</b>
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FUNDED BY THE GENERAL FUND

**City of Erlanger, KY**  
**Revenue & Expense Statement**  
**Capital Assets Fund**  
**For The Period Ending February 28, 2022**  
**(UNAUDITED)**

Description	Revenues FY 2022 Budget Amount	Revenues 2/28/2022 Actual	% Collected
Payroll license fees	1,996,852	1,274,144	64%
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>1,309,549</b>	<b>24%</b>

Description	Expenses FY 2022 Budget Amount	Expenses 2/28/2022 Actual	% Expended
General Government	-	-	0%
IT	-	-	0%
Police	262,297	70,916	27%
Fire	77,880	-	0%
Public Works	7,177,002	3,544,286	49%
<b>Total - Fund Type</b>	<b>7,517,179</b>	<b>3,615,202</b>	<b>48%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,153,083)</b>	<b>(2,305,653)</b>	
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FUNDED BY THE GENERAL FUND

City of Erlanger, KY  
Fund Balance Statement  
All Funds  
For The Period Ending February 28, 2022  
(UNAUDITED)

Description	100 General Fund	300 Health	500 Capital Fund	600 Police	800 TIF	Total
Revenues	\$ 13,797,367	\$ 1,059,492	\$ 1,309,549	\$ 36,433	\$ -	\$ 16,202,841
Transfers In	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 13,797,367</b>	<b>\$ 1,059,492</b>	<b>\$ 1,309,549</b>	<b>\$ 36,433</b>	<b>\$ -</b>	<b>\$ 16,202,841</b>
Expenditures	\$ 10,911,697	\$ 1,196,364	\$ 3,615,202	\$ 69,508	\$ -	\$ 15,792,771
Health insurance (stop loss)		-	-			-
Transfers out	-	-	-	-		-
<b>Total - Fund Type</b>	<b>\$ 10,911,697</b>	<b>\$ 1,196,364</b>	<b>\$ 3,615,202</b>	<b>\$ 69,508</b>	<b>\$ -</b>	<b>\$ 15,792,771</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,885,670</b>	<b>(136,872)</b>	<b>(2,305,653)</b>	<b>(33,075)</b>	<b>-</b>	<b>410,070</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>	18,332,992	8,519	138,501	112,282	35	18,592,329

\*\*\* 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