

**City of Erlanger**  
**Revenue & Expense Statement & Prior Year Comparison**  
**General Fund**  
**For The Period Ending September 30, 2022**  
**(UNAUDITED)**

	<b>FY 2022</b>	<b>9/30/2021</b>	<b>%</b>	<b>FY 2023</b>	<b>9/30/2022</b>	<b>%</b>
	<b>Budget Amount</b>	<b>Actual</b>	<b>Collected</b>	<b>Budget Amount</b>	<b>Actual</b>	<b>Collected</b>
<b>Revenue &amp; Sources</b>						
By: Account Group						
Property Taxes	\$ 4,907,235	\$ 41,297	1%	\$ 4,329,869	\$ 93,124	2%
Licenses and Permits	9,902,120	136,836	1%	10,655,467	2,673,277	25%
Intergovernmental	3,916,689	2,851,639	73%	3,617,343	3,023,965	84% (A)
Uses of Property	5,000,000	29,896	1%	47,768	10,644	22%
Charges for Service	951,031	176,463	19%	726,161	240,076	33%
Fines & Forfeitures	33,236	3,330	10%	18,000	6,891	38%
Interest	145,000	14,243	10%	90,000	84,620	94%
Miscellaneous	26,142	12,225	47%	5,000	152,489	3050%
Transfer In	-	-	0%	-	-	0%
<b>Total - Revenue &amp; Sources</b>	<b>\$ 24,881,453</b>	<b>\$ 3,265,928</b>	<b>13%</b>	<b>\$ 19,489,608</b>	<b>\$ 6,285,086</b>	<b>32%</b>
<b>Expenditures &amp; Uses</b>						
By: Department						
General Government	\$ 3,062,301	\$ 952,025	31%	\$ 2,945,579	\$ 941,472	32%
IT	353,282	91,776	26%	366,486	83,226	23%
Police	6,417,382	1,665,124	26%	7,143,771	1,832,661	26%
Fire	4,992,503	1,378,566	28%	5,548,093	1,372,108	25%
Public Works	2,833,284	590,029	21%	3,132,262	770,939	25%
Debt Service	79,171	-	0%	81,420	-	0%
Transfers out	2,300,000	-	0%	8,900,000	2,225,000	25% (B)
<b>Total - Expenditures &amp; Uses</b>	<b>\$ 20,037,923</b>	<b>\$ 4,677,520</b>	<b>23%</b>	<b>\$ 28,117,611</b>	<b>\$ 7,225,406</b>	<b>26%</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>						
	<b>\$ 4,843,530</b>	<b>\$ (1,411,591)</b>		<b>\$ (8,628,003)</b>	<b>\$ (940,320)</b>	

	<b>FY 2022</b>	<b>9/30/2021</b>	<b>%</b>	<b>FY 2023</b>	<b>9/30/2022</b>	<b>%</b>
	<b>Budget Amount</b>	<b>Actual</b>	<b>Expended</b>	<b>Budget Amount</b>	<b>Actual</b>	<b>Expended</b>
<b>Expenditures &amp; Uses</b>						
By: Account Group						
Payroll	\$ 7,947,610	\$ 2,163,916	27%	\$ 8,570,289	\$ 2,231,076	26%
Fringe Benefits	5,738,218	1,570,437	27%	6,428,803	1,523,710	24%
Contractual Services	2,314,891	691,567	30%	2,311,497	898,742	39%
Material & Supplies	636,415	134,750	21%	791,415	153,169	19%
Communications	129,500	25,568	20%	131,000	32,310	25%
Utilities	255,910	33,708	13%	327,940	70,505	21%
Sundry Expenses	595,665	52,769	9%	534,085	84,290	16%
Public Awareness Spec Events	40,543	4,804	12%	41,162	6,605	16%
Debt Service	79,171	-	0%	81,420	-	0%
Transfers and Other Uses	2,300,000	-	0%	8,900,000	2,225,000	0%
<b>Total - Expenditures &amp; Uses</b>	<b>20,037,923</b>	<b>4,677,520</b>	<b>23%</b>	<b>28,117,611</b>	<b>7,225,406</b>	<b>26%</b>

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

(B) Capital transfer will be made quarterly.

**City of Erlanger, KY**  
**Revenue & Expense Statement**  
**Employee Health Fund**  
**For The Period Ending September 30, 2022**  
**(UNAUDITED)**

<b>Description</b>	<b>Revenues FY 2023 Budget Amount</b>	<b>Revenues 9/30/2022 Actual</b>	<b>% Collected</b>
Health Insurance premium	2,200,000	268,416	12%
Other income	-	543	0%
<b>Total Revenue</b>	<b>2,200,000</b>	<b>268,959</b>	<b>12%</b>

<b>Description</b>	<b>Expenses FY 2023 Budget Amount</b>	<b>Expenses 9/30/2022 Actual</b>	<b>% Expended</b>
Claims paid	2,200,000	348,879	16%
Health insurance (stop loss)	-	-	0%
Transfers and Other Uses	-	-	0%
<b>Total - Fund Type</b>	<b>2,200,000</b>	<b>348,879</b>	<b>16%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>(79,920)</b>	
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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, 2022**  
**(UNAUDITED)**

Description	Revenues FY 2023 Budget Amount	Revenues 9/30/2022 Actual	% Collected
Payroll license fees	2,496,986	687,562	28%
Grant revenue	1,281,524	-	0%
Sale of surplus property	20,000	12,005	60%
Transfer from other funds	8,900,000	2,225,000	25%
<b>Total Revenue</b>	<b>12,698,510</b>	<b>2,924,567</b>	<b>23%</b>

Description	Expenses FY 2023 Budget Amount	Expenses 9/30/2022 Actual	% Expended
General Government	-	-	0%
IT	15,000	-	0%
Police	227,196	184,181	
Fire	347,100	19,529	6%
Public Works	7,706,102	449,289	6%
<b>Total - Fund Type</b>	<b>8,295,398</b>	<b>653,000</b>	<b>8%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>4,403,112</b>	<b>2,271,568</b>	
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FUNDED BY THE GENERAL FUND

**City of Erlanger, KY**  
**Revenue & Expense Statement**  
**Park Fund**  
**For The Period Ending September 30, 2022**  
**(UNAUDITED)**

Description	Revenues FY 2023 Budget Amount	Revenues 9/30/2022 Actual	% Collected
Property taxes	550,000	-	0%
<b>Total Revenue</b>	<b>550,000</b>	<b>-</b>	<b>0%</b>

(A)

Description	Expenses FY 2023 Budget Amount	Expenses 9/30/2022 Actual	% Expended
Rainbow Park	400,000	-	0%
Silverlake Park	350,000	130,484	37%
Erlanger Rd Master Plan	80,000	-	0%
<b>Total - Fund Type</b>	<b>830,000</b>	<b>130,484</b>	<b>16%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(280,000)</b>	<b>(130,484)</b>
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(A) FUNDED BY THE 12% OF PROPERTY TAXES COLLECTED. AMOUNT WILL BE TRANSFERRED AT 6/30

City of Erlanger, KY  
Fund Balance Statement  
All Funds  
For The Period Ending September 30, 2022  
(UNAUDITED)

Description	100 General Fund	300 Health	500 Capital Fund	600 Police	700 Park Fund	800 TIF	Total
Revenues	\$ 6,285,086	\$ 268,959	\$ 699,567		\$ -	\$ -	\$ 7,253,612
Transfers In	-	-	2,225,000	-		-	2,225,000
<b>Total Revenues</b>	<b>\$ 6,285,086</b>	<b>\$ 268,959</b>	<b>\$ 2,924,567</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,478,612</b>
Expenditures	\$ 5,000,406	\$ 348,879	\$ 653,000	\$ 57,045	\$ 130,484	\$ -	\$ 6,189,814
Health insurance (stop loss)		-	-				-
Transfers out	2,225,000	-	-	-			2,225,000
<b>Total - Fund Type</b>	<b>\$ 7,225,406</b>	<b>\$ 348,879</b>	<b>\$ 653,000</b>	<b>\$ 57,045</b>	<b>\$ 130,484</b>	<b>\$ -</b>	<b>\$ 8,414,814</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(940,320)</b>	<b>(79,920)</b>	<b>2,271,568</b>	<b>(57,045)</b>	<b>(130,484)</b>	<b>-</b>	<b>1,063,799</b>

***	<b>Fund Balance - Beginning</b>	18,050,279	145,391	2,483,277	75,351	500,000	73,602	21,327,900
	<b>Fund Balance - Ending</b>	17,109,959	65,471	4,754,845	18,306	369,516	73,602	22,391,699

\*\*\* FUND BALANCE UPDATED PER FY 2022 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