

**City of Erlanger**  
**Revenue & Expense Statement & Prior Year Comparison**  
**General Fund**  
**For The Period Ending April 30, 2023**  
**(UNAUDITED)**

	<b>FY 2022</b>	<b>4/30/2022</b>	<b>%</b>	<b>FY 2023</b>	<b>4/30/2023</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	\$ 4,729,149	96%	4,329,869	\$ 4,842,015	112%
Licenses and Permits	9,902,120	6,419,872	65%	10,655,467	6,455,205	61%
Intergovernmental	3,916,689	3,467,507	89%	3,617,343	2,342,722	65% (A)
Uses of Property	40,300	74,633	185%	47,768	39,089	82%
Charges for Service	951,031	702,318	74%	726,161	759,957	105%
Fines & Forfeitures	33,236	15,470	47%	18,000	10,655	59%
Interest	145,000	69,370	48%	90,000	560,441	623%
Miscellaneous	26,142	29,175	112%	5,000	272,829	5457%
Transfer In	-	-	0%	-	-	0%
<b>Total - Revenue &amp; Sources</b>	<b>\$ 19,921,753</b>	<b>\$ 15,507,494</b>	<b>78%</b>	<b>\$ 19,489,608</b>	<b>\$ 15,282,913</b>	<b>78%</b>
<b>Expenditures &amp; Uses</b>						
By: Department						
General Government	\$ 3,062,301	\$ 2,143,716	70%	\$ 2,727,759	\$ 1,947,855	71%
IT	353,282	274,450	78%	366,486	277,489	76%
Police	6,417,382	5,014,895	78%	7,143,771	5,812,946	81%
Fire	4,992,503	4,136,103	83%	5,548,093	4,548,899	82%
Public Works	2,833,284	2,035,394	72%	3,350,082	2,289,296	68%
Debt Service	79,171	79,171	100%	81,420	81,420	100%
Transfers out	2,300,000	2,300,000	0%	8,900,000	6,675,000	75% (B)
<b>Total - Expenditures &amp; Uses</b>	<b>\$ 20,037,923</b>	<b>\$ 15,983,728</b>	<b>80%</b>	<b>\$ 28,117,611</b>	<b>\$ 21,632,905</b>	<b>77%</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ (116,170)</b>	<b>\$ (476,234)</b>		<b>\$ (8,628,003)</b>	<b>\$ (6,349,992)</b>	

	<b>FY 2022</b>	<b>4/30/2022</b>	<b>%</b>	<b>FY 2023</b>	<b>4/30/2023</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	\$ 6,473,650	81%	\$ 8,570,289	\$ 6,979,566	81%
Fringe Benefits	5,738,218	4,744,439	83%	6,428,803	5,380,891	84%
Contractual Services	2,314,891	1,305,291	56%	2,329,597	1,444,059	62%
Material & Supplies	636,415	585,950	92%	773,315	519,338	67%
Communications	129,500	92,134	71%	131,000	84,469	64%
Utilities	255,910	199,874	78%	327,940	200,559	61%
Sundry Expenses	595,665	188,426	32%	534,085	246,986	46%
Public Awareness Spec Events	40,543	14,793	36%	41,162	20,616	50%
Debt Service	79,171	79,171	100%	81,420	81,420	100%
Transfers and Other Uses	2,300,000	2,300,000	0%	8,900,000	6,675,000	75%
<b>Total - Expenditures &amp; Uses</b>	<b>20,037,923</b>	<b>15,983,728</b>	<b>80%</b>	<b>28,117,611</b>	<b>21,632,905</b>	<b>77%</b>

(A) Federal ARPA Grant

(B) One third of \$8,900,000 transfer has been made. \$2,225,000 will be transferred each quarter.

City of Erlanger, KY  
Revenue & Expense Statement  
Employee Health Fund  
For The Period Ending April 30, 2023  
(UNAUDITED)

Description	Revenues	Revenues	% Collected
	FY 2023 Budget Amount	4/30/2023 Actual	
Health Insurance premium	2,200,000	1,498,045	68%
Other income	-	3,292	0%
<b>Total Revenue</b>	<b>2,200,000</b>	<b>1,501,337</b>	<b>68%</b>

Description	Expenses	Expenses	% Expended
	FY 2023 Budget Amount	4/30/2023 Actual	
Claims paid	2,200,000	1,426,474	65%
Claims paid HRA	-	142,548	0%
Transfers and Other Uses	-	-	0%
<b>Total - Fund Type</b>	<b>2,200,000</b>	<b>1,569,022</b>	<b>71%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	<b>(67,685)</b>
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FUNDED BY THE GENERAL FUND

**City of Erlanger, KY**  
**Revenue & Expense Statement**  
**Capital Assets Fund**  
**For The Period Ending April 30, 2023**  
**(UNAUDITED)**

<b>Description</b>	<b>Revenues</b>	<b>Revenues</b>	<b>%</b>
	<b>FY 2023</b>	<b>4/30/2023</b>	
	<b>Budget Amount</b>	<b>Actual</b>	<b>Collected</b>
Payroll license fees	2,496,986	1,537,620	61.6%
Grant revenue	1,281,524	-	0%
Sale of surplus property	20,000	16,320	82%
Transfer from other funds	8,900,000	6,675,000	75%
<b>Total Revenue</b>	<b>12,698,510</b>	<b>8,228,940</b>	<b>65%</b>

<b>Description</b>	<b>Expenses</b>	<b>Expenses</b>	<b>%</b>
	<b>FY 2023</b>	<b>4/30/2023</b>	
	<b>Budget Amount</b>	<b>Actual</b>	<b>Expended</b>
General Government	-	-	-
IT	15,000	15,000	1
Police	227,196	212,643	94%
Fire	347,100	52,174	15%
Public Works	7,766,102	1,051,640	14%
<b>Total - Fund Type</b>	<b>8,355,398</b>	<b>1,331,458</b>	<b>16%</b>

<b>Excess (deficiency) of revenues over</b>		
<b>(under) expenditures</b>	<b>4,343,112</b>	<b>6,897,483</b>

FUNDED BY THE GENERAL FUND

City of Erlanger, KY  
Revenue & Expense Statement  
Park Fund  
For The Period Ending April 30, 2023  
(UNAUDITED)

Description	Revenues	Revenues	% Collected
	FY 2023 Budget Amount	4/30/2023 Actual	
Property taxes	550,000	-	0%
<b>Total Revenue</b>	<b>550,000</b>	<b>-</b>	<b>0%</b>

(A)

Description	Expenses	Expenses	% Expended
	FY 2023 Budget Amount	4/30/2023 Actual	
Rainbow Park	400,000	-	0%
Silverlake Park	350,000	301,360	86%
Erlanger Rd Master Plan	80,000	62,182	1
<b>Total - Fund Type</b>	<b>830,000</b>	<b>363,542</b>	<b>44%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(280,000)</b>	<b>(363,542)</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 April 30, 2023  
(UNAUDITED)

Description	100 General Fund	300 Health	500 Capital Fund	600 Police	700 Park Fund	800 TIF	Total
Revenues	\$ 15,282,913	\$ 1,501,337	\$ 1,553,940	\$ 69,305	\$ -	\$ -	\$ 18,407,496
Transfers In	-	-	6,675,000	-	-	-	6,675,000
<b>Total Revenues</b>	<b>\$ 15,282,913</b>	<b>\$ 1,501,337</b>	<b>\$ 8,228,940</b>	<b>\$ 69,305</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,082,496</b>
Expenditures	\$ 14,957,905	\$ 1,569,022	\$ 1,331,458	\$ 83,401	\$ 363,542	\$ -	\$ 18,305,329
Health insurance (stop loss)	-	-	-	-	-	-	-
Transfers out	6,675,000	-	-	-	-	-	6,675,000
<b>Total - Fund Type</b>	<b>\$ 21,632,905</b>	<b>\$ 1,569,022</b>	<b>\$ 1,331,458</b>	<b>\$ 83,401</b>	<b>\$ 363,542</b>	<b>\$ -</b>	<b>\$ 24,980,329</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(6,349,992)</b>	<b>(67,685)</b>	<b>6,897,483</b>	<b>(14,096)</b>	<b>(363,542)</b>	<b>-</b>	<b>102,167</b>

***	<b>Fund Balance - Beginning</b>	17,548,751	140,067	2,483,277	75,351	500,000	73,602	20,821,048
	<b>Fund Balance - Ending</b>	11,198,759	72,382	9,380,760	61,255	136,458	73,602	20,923,215

\*\*\* 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