

**City of Erlanger**  
**Revenue & Expense Statement & Prior Year Comparison**  
**General Fund**  
**For The Period Ending May 31, 2023**  
**(UNAUDITED)**

	<b>FY 2022</b>	<b>5/31/2022</b>	<b>%</b>	<b>FY 2023</b>	<b>5/31/2023</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	\$ 4,747,890	97%	4,329,869	\$ 4,874,163	113%
Licenses and Permits	9,902,120	8,568,488	87%	10,655,467	9,280,654	87%
Intergovernmental	3,916,689	3,514,414	90%	3,617,343	2,392,054	66% (A)
Uses of Property	40,300	78,381	194%	47,768	43,911	92%
Charges for Service	951,031	741,494	78%	726,161	839,095	116%
Fines & Forfeitures	33,236	15,470	47%	18,000	17,846	99%
Interest	145,000	95,375	66%	90,000	658,744	732%
Miscellaneous	26,142	29,612	113%	5,000	284,423	5688%
Transfer In	-	-	0%	-	-	0%
<b>Total - Revenue &amp; Sources</b>	<b>\$ 19,921,753</b>	<b>\$ 17,791,123</b>	<b>89%</b>	<b>\$ 19,489,608</b>	<b>\$ 18,390,892</b>	<b>94%</b>

	<b>FY 2022</b>	<b>5/31/2022</b>	<b>%</b>	<b>FY 2023</b>	<b>5/31/2023</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: Department						
General Government	\$ 3,062,301	\$ 2,354,903	77%	\$ 2,727,759	\$ 2,184,013	80%
IT	353,282	297,892	84%	366,486	311,595	85%
Police	6,417,382	5,517,169	86%	7,143,771	6,296,212	88%
Fire	4,992,503	4,494,179	90%	5,548,093	5,004,502	90%
Public Works	2,833,284	2,205,733	78%	3,350,082	2,562,625	76%
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>\$ 17,249,048</b>	<b>86%</b>	<b>\$ 28,117,611</b>	<b>\$ 23,115,367</b>	<b>82%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ (116,170)</b>	<b>\$ 542,075</b>	<b>\$ (8,628,003)</b>	<b>\$ (4,724,475)</b>
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	<b>FY 2022</b>	<b>5/31/2022</b>	<b>%</b>	<b>FY 2023</b>	<b>5/31/2023</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	\$ 7,062,018	89%	\$ 8,570,289	\$ 7,576,698	88%
Fringe Benefits	5,738,218	5,190,189	90%	6,428,803	5,860,626	91%
Contractual Services	2,314,891	1,445,285	62%	2,329,597	1,641,676	70%
Material & Supplies	636,415	628,742	99%	773,315	600,371	78%
Communications	129,500	101,881	79%	131,000	105,051	80%
Utilities	255,910	217,189	85%	327,940	236,392	72%
Sundry Expenses	595,665	206,537	35%	534,085	315,785	59%
Public Awareness Spec Events	40,543	18,037	44%	41,162	22,348	54%
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>17,249,048</b>	<b>86%</b>	<b>28,117,611</b>	<b>23,115,367</b>	<b>82%</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 May 31, 2023  
(UNAUDITED)**

<b>Description</b>	<b>Revenues FY 2023 Budget Amount</b>	<b>Revenues 5/31/2023 Actual</b>	<b>% Collected</b>
Health Insurance premium	2,200,000	1,644,160	75%
Other income	-	3,753	0%
<b>Total Revenue</b>	<b>2,200,000</b>	<b>1,647,913</b>	<b>75%</b>

<b>Description</b>	<b>Expenses FY 2023 Budget Amount</b>	<b>Expenses 5/31/2023 Actual</b>	<b>% Expended</b>
Claims paid	2,200,000	1,573,163	72%
Claims paid HRA	-	182,732	0%
Transfers and Other Uses	-	-	0%
<b>Total - Fund Type</b>	<b>2,200,000</b>	<b>1,755,895</b>	<b>80%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>(107,982)</b>
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FUNDED BY THE GENERAL FUND

**City of Erlanger, KY  
Revenue & Expense Statement  
Capital Assets Fund  
For The Period Ending May 31, 2023  
(UNAUDITED)**

<b>Description</b>	<b>Revenues FY 2023 Budget Amount</b>	<b>Revenues 5/31/2023 Actual</b>	<b>% Collected</b>
Payroll license fees	2,496,986	2,103,726	84.3%
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>8,795,046</b>	<b>69%</b>

<b>Description</b>	<b>Expenses FY 2023 Budget Amount</b>	<b>Expenses 5/31/2023 Actual</b>	<b>% Expended</b>
General Government	-	-	-
IT	15,000	15,000	1
Police	227,196	225,466	99%
Fire	347,100	52,174	15%
Public Works	7,766,102	1,691,394	22%
<b>Total - Fund Type</b>	<b>8,355,398</b>	<b>1,984,034</b>	<b>24%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>4,343,112</b>	<b>6,811,012</b>
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FUNDED BY THE GENERAL FUND

City of Erlanger, KY  
 Revenue & Expense Statement  
 Park Fund  
 For The Period Ending May 31, 2023  
 (UNAUDITED)

Description	Revenues FY 2023 Budget Amount	Revenues 5/31/2023 Actual	% Collected
Property taxes	550,000	-	0%
<b>Total Revenue</b>	<b>550,000</b>	-	0%

(A)

Description	Expenses FY 2023 Budget Amount	Expenses 5/31/2023 Actual	% Expended
Cahill Commons	400,000	170,078	0%
Silverlake Park	350,000	305,360	87%
Erlanger Rd Master Plan	80,000	73,156	1
<b>Total - Fund Type</b>	<b>830,000</b>	<b>548,594</b>	<b>66%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(280,000)</b>	<b>(548,594)</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 May 31, 2023  
(UNAUDITED)

Description	100 General Fund	300 Health	500 Capital Fund	600 Police	700 Park Fund	800 TIF	Total
Revenues	\$ 18,390,892	\$ 1,647,913	\$ 2,120,046	\$ 69,305	\$ -	\$ -	\$ 22,228,156
Transfers In	-	-	6,675,000	-	-	-	6,675,000
<b>Total Revenues</b>	<b>\$ 18,390,892</b>	<b>\$ 1,647,913</b>	<b>\$ 8,795,046</b>	<b>\$ 69,305</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,903,156</b>
Expenditures	\$ 16,440,367	\$ 1,755,895	\$ 1,984,034	\$ 83,401	\$ 548,594	\$ -	\$ 20,812,292
Health insurance (stop loss)	-	-	-	-	-	-	-
Transfers out	6,675,000	-	-	-	-	-	6,675,000
<b>Total - Fund Type</b>	<b>\$ 23,115,367</b>	<b>\$ 1,755,895</b>	<b>\$ 1,984,034</b>	<b>\$ 83,401</b>	<b>\$ 548,594</b>	<b>\$ -</b>	<b>\$ 27,487,292</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(4,724,475)</b>	<b>(107,982)</b>	<b>6,811,012</b>	<b>(14,096)</b>	<b>(548,594)</b>	<b>-</b>	<b>1,415,864</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>	12,824,276	32,085	9,294,289	61,255	(48,594)	73,602	22,236,912

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

CAPITAL FUND FUNDED BY THE GENERAL FUND - 33% OF NET PAYROLL WITHHOLDING RECEIVED

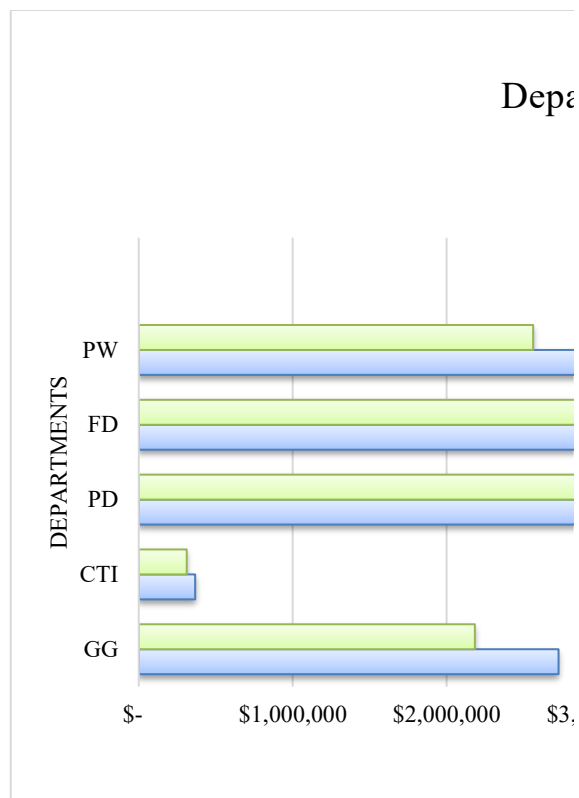
POLICE FORFEITURE FUNDED WITH A PERCENTAGE OF STATE AND FEDERAL FORFEITURE INCOME

	Revenue	Expenditures
2016	\$ 9,810,541	\$ 7,139,760
2017	\$ 10,527,710	\$ 7,792,664
2018	\$ 8,190,088	\$ 7,783,732
2019	\$ 6,668,732	\$ 7,079,013
2020	\$ 7,610,449	\$ 8,012,894
2021	\$ 7,997,523	\$ 7,789,283

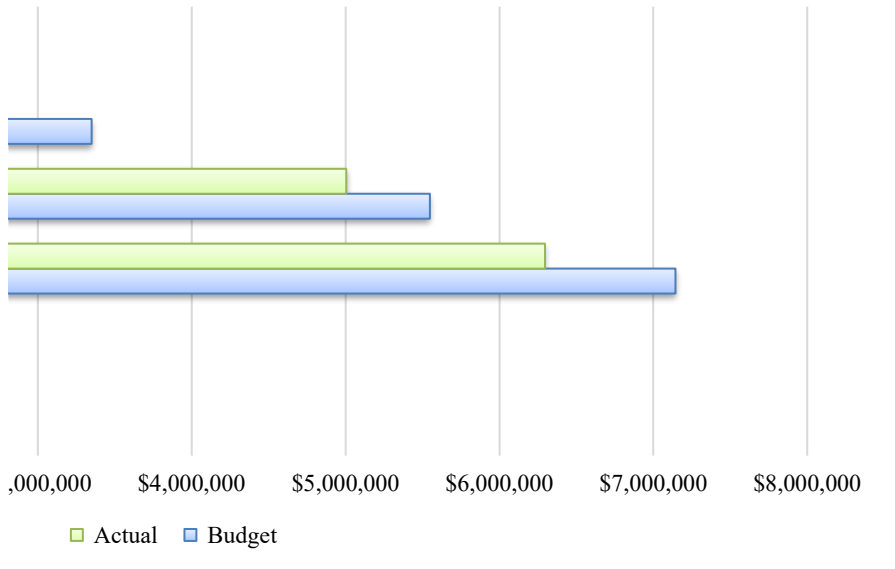
	Budget	Actual
GG	\$ 2,727,759	\$ 2,184,013
CTI	\$ 366,486	311,595
PD	\$ 7,143,771	6,296,212
FD	\$ 5,548,093	5,004,502
PW	\$ 3,350,082	2,562,625

Payroll  
Taxes  
collect by  
Kenton  
County 1,191,639

Delinquen  
t Payroll  
Tax  
Enforcem  
ent by  
Finance  
Departme  
nt



City of Erlanger  
 Department Budget vs. Actual  
 May 2023



207,444.97	213,143.77
36,357.66	37,690.67
101,592.00	108,894.99
345,394.63	359,729.43
	#####
2,727,759.00	#####
	67%

17,520.00  
7,567.92  
25,087.92

59,386.77  
51,818.85



Payroll Taxes collect by Kenton County 7,382,093

Delinquent Payroll Taxes Enforcement by Finance Department 424,055 6%

3,815,733 FY 20  
(1,815,792) Mar-20  
1,999,941  
4,190,512 FY21  
1,191,639 FY22  
7,382,093



Kenton County Payroll Collection vs.  
Erlanger Finance Department Enforcement  
March 2020 to December 2022

