

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

	FY 2022	6/30/2022	%	FY 2023	6/30/2023	%
	Budget Amount	Actual	Collected	Budget Amount	Actual	Collected
<b>Revenue &amp; Sources</b>						
By: Account Group						
Property Taxes	\$ 4,907,235	\$ 4,392,662	90%	4,329,869	\$ 4,358,088	101%
Licenses and Permits	9,902,120	11,954,827	121%	10,655,467	10,158,134	95%
Intergovernmental	3,916,689	3,622,739	92%	3,617,343	2,447,030	68% (A)
Uses of Property	40,300	82,229	204%	47,768	47,983	100%
Charges for Service	951,031	889,698	94%	726,161	992,367	137%
Fines & Forfeitures	33,236	24,132	73%	18,000	37,440	208%
Interest	145,000	81,062	56%	90,000	761,544	846%
Miscellaneous	26,142	(298,271)	-1141%	5,000	167,074	3341%
Transfer In	-	-	0%	-	-	0%
<b>Total - Revenue &amp; Sources</b>	<b>\$ 19,921,753</b>	<b>\$ 20,749,079</b>	<b>104%</b>	<b>\$ 19,489,608</b>	<b>\$ 18,969,659</b>	<b>97%</b>

	FY 2022	6/30/2022	%	FY 2023	6/30/2023	%
	Budget Amount	Actual	Expended	Budget Amount	Actual	Expended
<b>Expenditures &amp; Uses</b>						
By: Department						
General Government	\$ 3,062,301	\$ 2,585,670	84%	\$ 2,727,759	\$ 2,318,529	85%
IT	353,282	328,750	93%	366,486	343,785	94%
Police	6,417,382	5,982,419	93%	7,143,771	6,800,522	95%
Fire	4,992,503	4,811,115	96%	5,548,093	5,418,111	98%
Public Works	2,833,284	2,560,523	90%	3,350,082	2,840,202	85%
Debt Service	79,171	79,171	100%	81,420	81,420	100%
Transfers out	2,300,000	2,300,000	0%	8,900,000	8,900,000	100%
<b>Total - Expenditures &amp; Uses</b>	<b>\$ 20,037,923</b>	<b>\$ 18,647,650</b>	<b>93%</b>	<b>\$ 28,117,611</b>	<b>\$ 26,702,569</b>	<b>95%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ (116,170)</b>	<b>\$ 2,101,429</b>	<b>\$ (8,628,003)</b>	<b>\$ (7,732,910)</b>
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	FY 2022	6/30/2022	%	FY 2023	6/30/2023	%
	Budget Amount	Actual	Expended	Budget Amount	Actual	Expended
<b>Expenditures &amp; Uses</b>						
By: Account Group						
Payroll	\$ 7,947,610	\$ 7,647,231	96%	\$ 8,570,289	\$ 8,219,932	96%
Fringe Benefits	5,738,218	5,515,818	96%	6,428,803	6,241,317	97%
Contractual Services	2,314,891	1,717,597	74%	2,329,597	1,822,479	78%
Material & Supplies	636,415	717,134	113%	773,315	674,391	87%
Communications	129,500	117,647	91%	131,000	113,450	87%
Utilities	255,910	282,304	110%	327,940	293,631	90%
Sundry Expenses	595,665	249,114	42%	534,085	329,614	62%
Public Awareness Spec Events	40,543	21,634	53%	41,162	26,335	64%
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	8,900,000	100%
<b>Total - Expenditures &amp; Uses</b>	<b>20,037,923</b>	<b>18,647,650</b>	<b>93%</b>	<b>28,117,611</b>	<b>26,702,569</b>	<b>95%</b>

(A) Federal ARPA Grant

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

<b>Description</b>	<b>Revenues FY 2023 Budget Amount</b>	<b>Revenues 6/30/2023 Actual</b>	<b>% Collected</b>
Health Insurance premium	2,200,000	1,762,311	80%
Other income	-	4,179	0%
<b>Total Revenue</b>	<b>2,200,000</b>	<b>1,766,490</b>	<b>80%</b>

<b>Description</b>	<b>Expenses FY 2023 Budget Amount</b>	<b>Expenses 6/30/2023 Actual</b>	<b>% Expended</b>
Claims paid	2,200,000	1,663,845	76%
Claims paid HRA	-	182,732	0%
Transfers and Other Uses	-	-	0%
<b>Total - Fund Type</b>	<b>2,200,000</b>	<b>1,846,577</b>	<b>84%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>(80,087)</b>
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FUNDED BY THE GENERAL FUND

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

Description	Revenues FY 2023 Budget Amount	Revenues 6/30/2023 Actual	% Collected
Payroll license fees	2,496,986	2,446,133	98.0%
Grant revenue	1,281,524	-	0%
Sale of surplus property	20,000	25,120	126%
Transfer from other funds	8,900,000	8,900,000	100%
<b>Total Revenue</b>	<b>12,698,510</b>	<b>11,371,253</b>	<b>90%</b>

Description	Expenses FY 2023 Budget Amount	Expenses 6/30/2023 Actual	% Expended
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	2,382,740	31%
<b>Total - Fund Type</b>	<b>8,355,398</b>	<b>2,675,380</b>	<b>32%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>4,343,112</b>	<b>8,695,873</b>
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FUNDED BY THE GENERAL FUND

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

Description	Revenues FY 2023 Budget Amount	Revenues 6/30/2023 Actual	% Collected
Property taxes	550,000	550,000	100%
<b>Total Revenue</b>	<b>550,000</b>	<b>550,000</b>	<b>100%</b>

(A)

Description	Expenses FY 2023 Budget Amount	Expenses 6/30/2023 Actual	% Expended
Cahill Commons	400,000	299,234	200%
Silverlake Park	350,000	305,360	87%
Erlanger Rd Master Plan	80,000	77,213	1
<b>Total - Fund Type</b>	<b>830,000</b>	<b>681,808</b>	<b>82%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(280,000)</b>	<b>(131,808)</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 June 30, 2023  
(UNAUDITED)

Description	100 General Fund	300 Health	500 Capital Fund	600 Police	700 Park Fund	800 TIF	Total
Revenues	\$ 18,969,659	\$ 1,766,490	\$ 2,471,253	\$ 73,827	\$ 550,000	\$ -	\$ 23,831,230
Transfers In	-	-	8,900,000	-	-	-	8,900,000
<b>Total Revenues</b>	<b>\$ 18,969,659</b>	<b>\$ 1,766,490</b>	<b>\$ 11,371,253</b>	<b>\$ 73,827</b>	<b>\$ 550,000</b>	<b>\$ -</b>	<b>\$ 32,731,230</b>
Expenditures	\$ 17,802,569	\$ 1,846,577	\$ 2,675,380	\$ 80,539	\$ 681,808	\$ -	\$ 23,086,874
Health insurance (stop loss)	-	-	-	-	-	-	-
Transfers out	8,900,000	-	-	-	-	-	8,900,000
<b>Total - Fund Type</b>	<b>\$ 26,702,569</b>	<b>\$ 1,846,577</b>	<b>\$ 2,675,380</b>	<b>\$ 80,539</b>	<b>\$ 681,808</b>	<b>\$ -</b>	<b>\$ 31,986,874</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(7,732,910)</b>	<b>(80,087)</b>	<b>8,695,873</b>	<b>(6,712)</b>	<b>(131,808)</b>	<b>-</b>	<b>744,356</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>	9,815,841	59,980	11,179,150	68,639	368,192	73,602	21,565,404

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

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

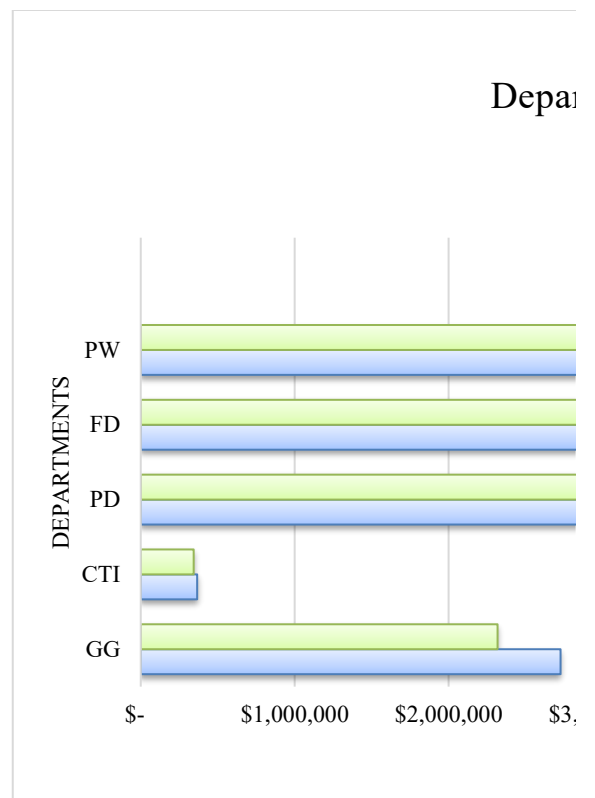
POLICE FORFEITURE FUNDED WITH A PERCENTAGE OF STATE AND FEDERAL FORFEITURE INCOME

	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

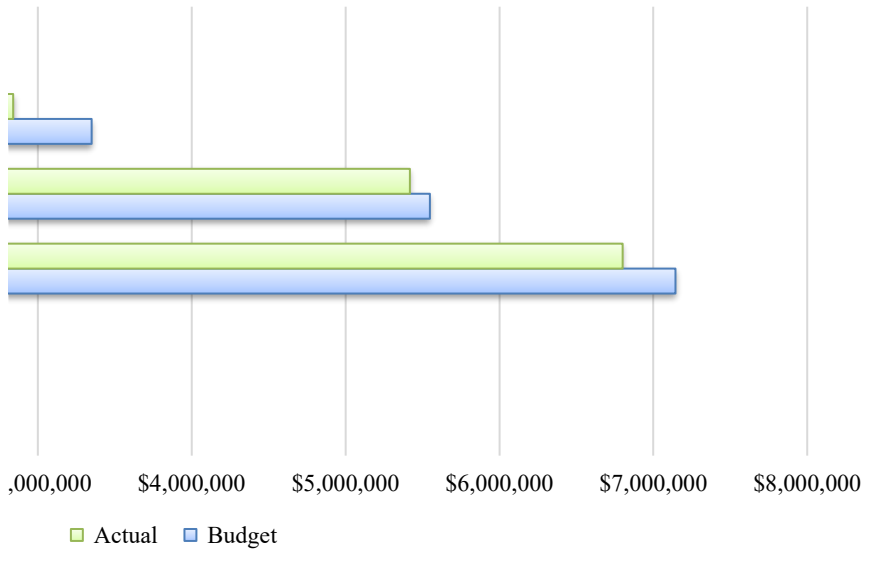
	Budget	Actual
GG	\$ 2,727,759	\$ 2,318,529
CTI	\$ 366,486	343,785
PD	\$ 7,143,771	6,800,522
FD	\$ 5,548,093	5,418,111
PW	\$ 3,350,082	2,840,202

Payroll  
Taxes  
collect by  
Kenton  
County 1,191,639

Delinquent Payroll  
Tax  
Enforcement by  
Finance  
Department



City of Erlanger  
 Department Budget vs. Actual  
 June 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	#####
	72%

17,520.00  
7,567.92  
25,087.92

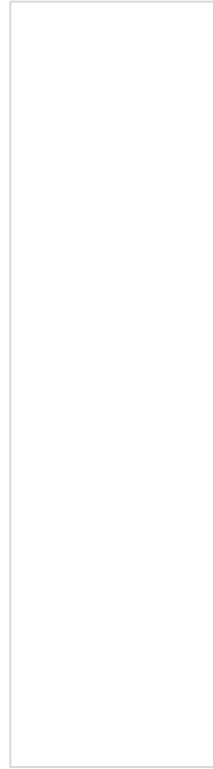
59,386.77  
51,818.85



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

