

**City of Erlanger**  
**Revenue & Expense Statement & Prior Year Comparison**  
**General Fund**  
**For The Period Ending May 31, 2024**  
**(UNAUDITED)**

	<b>FY 2023</b>	<b>5/31/2023</b>	<b>%</b>	<b>FY 2024</b>	<b>5/31/2024</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	4,329,869	\$ 4,874,163	113%	4,442,283	\$ 4,982,059	112%
Licenses and Permits	10,655,467	9,280,654	87%	12,317,133	9,509,932	77%
Intergovernmental	3,617,343	2,392,054	66%	2,338,031	2,259,196	97% (A)
Uses of Property	47,768	43,911	92%	38,678	61,206	158%
Charges for Service	726,161	839,095	116%	847,308	898,477	106%
Fines & Forfeitures	18,000	17,856	99%	24,132	26,482	110%
Interest	90,000	658,744	732%	150,000	902,697	602%
Miscellaneous	5,000	284,423	5688%	10,000	111,640	1116%
Transfer In	-	-	0%	-	-	0%
<b>Total - Revenue &amp; Sources</b>	<b>\$ 19,489,608</b>	<b>\$ 18,390,900</b>	<b>94%</b>	<b>\$ 20,167,565</b>	<b>\$ 18,751,690</b>	<b>93%</b>

	<b>FY 2023</b>	<b>5/31/2023</b>	<b>%</b>	<b>FY 2024</b>	<b>5/31/2024</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	\$ 2,727,759	\$ 2,184,013	80%	\$ 2,599,624	\$ 2,142,118	82%
IT	366,486	311,595	85%	416,933	345,138	83%
Police	7,143,771	6,296,212	88%	7,529,401	6,220,505	83%
Fire	5,548,093	5,004,502	90%	5,899,082	5,185,214	88%
Public Works	3,350,082	2,562,625	76%	3,497,786	2,672,549	76%
Debt Service	81,420	81,420	100%	-	-	0%
Transfers out	5,900,000	6,675,000	0%	1,266,283	1,266,284	100%
<b>Total - Expenditures &amp; Uses</b>	<b>\$ 25,117,611</b>	<b>\$ 23,115,367</b>	<b>92%</b>	<b>\$ 21,209,109</b>	<b>\$ 17,831,808</b>	<b>84%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ (5,628,003)</b>	<b>\$ (4,724,467)</b>	<b>\$ (1,041,544)</b>	<b>\$ 919,882</b>
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	<b>FY 2023</b>	<b>5/31/2023</b>	<b>%</b>	<b>FY 2024</b>	<b>5/31/2024</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	\$ 8,570,289	\$ 7,576,698	88%	\$ 9,316,569	\$ 7,911,050	85%
Fringe Benefits	6,428,803	5,860,626	91%	6,395,418	5,469,734	86%
Contractual Services	2,329,597	1,641,676	70%	2,576,306	1,946,529	76%
Material & Supplies	773,315	600,371	78%	810,763	645,544	80%
Communications	131,000	105,051	80%	131,200	109,670	84%
Utilities	327,940	236,392	72%	285,422	263,173	92%
Sundry Expenses	534,085	315,785	59%	376,055	191,007	51%
Public Awareness Spec Events	41,162	22,348	54%	51,093	28,817	56%
Debt Service	81,420	81,420	100%	-	-	0%
Transfers and Other Uses	5,900,000	6,675,000	0%	1,266,283	1,266,284	100%
<b>Total - Expenditures &amp; Uses</b>	<b>25,117,611</b>	<b>23,115,367</b>	<b>92%</b>	<b>21,209,109</b>	<b>17,831,808</b>	<b>84%</b>

(A) Federal ARPA Grant

**City of Erlanger, KY  
Revenue & Expense Statement  
Employee Health Fund  
For The Period Ending May 31, 2024  
(UNAUDITED)**

<b>Description</b>	<b>Revenues FY 2024 Budget Amount</b>	<b>Revenues 5/31/2024 Actual</b>	<b>% Collected</b>
Health Insurance premium	2,200,000	1,672,182	76%
Other income	-	8,346	0%
Transfers and Other Uses	-	-	0%
<b>Total Revenue</b>	<b>2,200,000</b>	<b>1,680,528</b>	<b>76%</b>

<b>Description</b>	<b>Expenses FY 2024 Budget Amount</b>	<b>Expenses 5/31/2024 Actual</b>	<b>% Expended</b>
Claims paid	2,200,000	1,183,327	54%
Claims paid HRA	-	202,228	9%
Health/Dental	-	305,109	0%
<b>Total - Fund Type</b>	<b>2,200,000</b>	<b>1,690,664</b>	<b>77%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>(10,136)</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, 2024  
(UNAUDITED)**

<b>Description</b>	<b>Revenues FY 2024 Budget Amount</b>	<b>Revenues 5/31/2024 Actual</b>	<b>% Collected</b>
Payroll license fees	3,029,435	1,933,633	64%
Grant revenue	1,281,524	-	0%
Sale of surplus property	53,200	37,754	71%
Transfer from other funds	436,283	436,283	100%
<b>Total Revenue</b>	<b>4,800,442</b>	<b>2,407,670</b>	<b>50%</b>

<b>Description</b>	<b>Expenses FY 2024 Budget Amount</b>	<b>Expenses 5/31/2024 Actual</b>	<b>% Expended</b>
General Government	-	-	-
IT	-	-	-
Police	240,320	285,922	119%
Fire	508,042	359,127	71%
Public Works	10,641,101	4,053,561	38%
<b>Total - Fund Type</b>	<b>11,389,463</b>	<b>4,698,610</b>	<b>41%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(6,589,021)</b>	<b>(2,290,940)</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, 2024**  
**(UNAUDITED)**

Description	Revenues FY 2024 Budget Amount	Revenues 5/31/2024 Actual	%
			Collected
Property taxes	500,000	-	0% (A)
Transfer from other funds	830,000	830,000	0%
<b>Total Revenue</b>	<b>1,330,000</b>	<b>830,000</b>	<b>62%</b>

Description	Expenses FY 2024 Budget Amount	Expenses 5/31/2024 Actual	%
			Expended
City Parks	1,000,000	347,684	62%
<b>Total - Fund Type</b>	<b>1,000,000</b>	<b>347,684</b>	<b>35%</b>

<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>330,000</b>	<b>482,316</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, 2024  
(UNAUDITED)

Description	100 General Fund	300 Health	500 Capital Fund	600 Police	700 Park Fund	800 TIF	Total
Revenues	\$ 18,751,690	\$ 1,680,528	\$ 1,499,976	\$ 15,745	\$ -	\$ 474,108	\$ 22,422,047
Transfers In	-	-	436,283	-	830,000	-	1,266,283
<b>Total Revenues</b>	<b>\$ 18,751,690</b>	<b>\$ 1,680,528</b>	<b>\$ 1,936,259</b>	<b>\$ 15,745</b>	<b>\$ 830,000</b>	<b>\$ 474,108</b>	<b>\$ 23,688,330</b>
Expenditures	\$ 16,565,524	\$ 1,690,664	\$ 4,698,610	\$ 12,531	\$ 347,684	\$ 358,880	\$ 23,673,893
Health insurance (stop loss)	-	-	-	-	-	-	-
Transfers out	1,266,284	-	-	-	-	-	1,266,284
<b>Total - Fund Type</b>	<b>\$ 17,831,808</b>	<b>\$ 1,690,664</b>	<b>\$ 4,698,610</b>	<b>\$ 12,531</b>	<b>\$ 347,684</b>	<b>\$ 358,880</b>	<b>\$ 24,940,177</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>919,882</b>	<b>(10,136)</b>	<b>(2,762,351)</b>	<b>3,214</b>	<b>482,316</b>	<b>115,228</b>	<b>(1,251,847)</b>

***	<b>Fund Balance - Beginning</b>	15,535,313	71,977	8,313,022	60,037	314,457	160,774	24,455,580
	<b>Fund Balance - Ending</b>	16,455,195	61,841	5,550,671	63,251	796,773	276,002	23,203,733

\*\*\* FUND BALANCE UPDATED PER FY 2024 AUDIT.

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

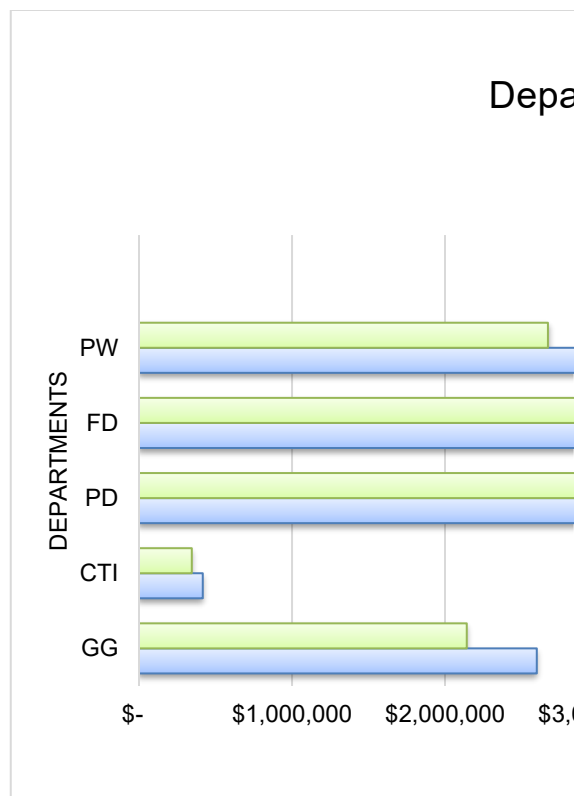
POLICE FORFEITURE FUNDED WITH A PERCENTAGE OF STATE AND FEDERAL FORFEITURE INCOME

	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	\$ 2,599,624	\$ 2,142,118
CTI	416,933	345,138
PD	7,529,401	6,220,505
FD	5,899,082	5,185,214
PW	3,497,786	2,672,549

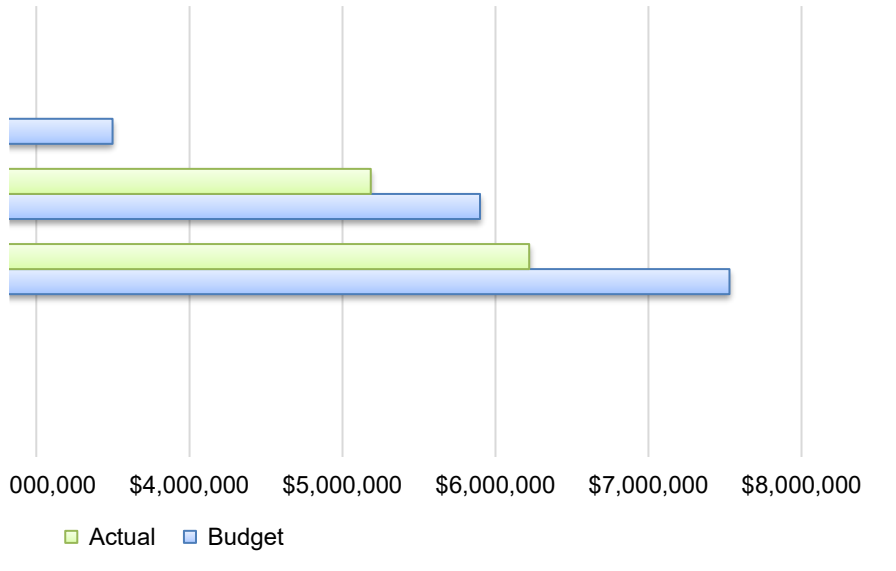
Payroll  
Taxes  
collect by  
Kenton  
County 1,191,639

Delinquent Payroll  
Tax  
Enforcement by  
Finance  
Department



7227.08  
8012.74  
785.66  
9427.92

City of Erlanger  
 Department Budget vs. Actual  
 May 2024



207,444.97	213,143.77
36,357.66	37,690.67
101,592.00	108,894.99
345,394.63	359,729.43
	#####
2,599,624.00	#####
	69%

17,520.00  
7,567.92  
25,087.92

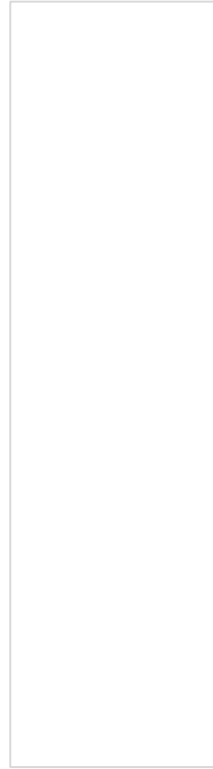
59,386.77  
51,818.85



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

