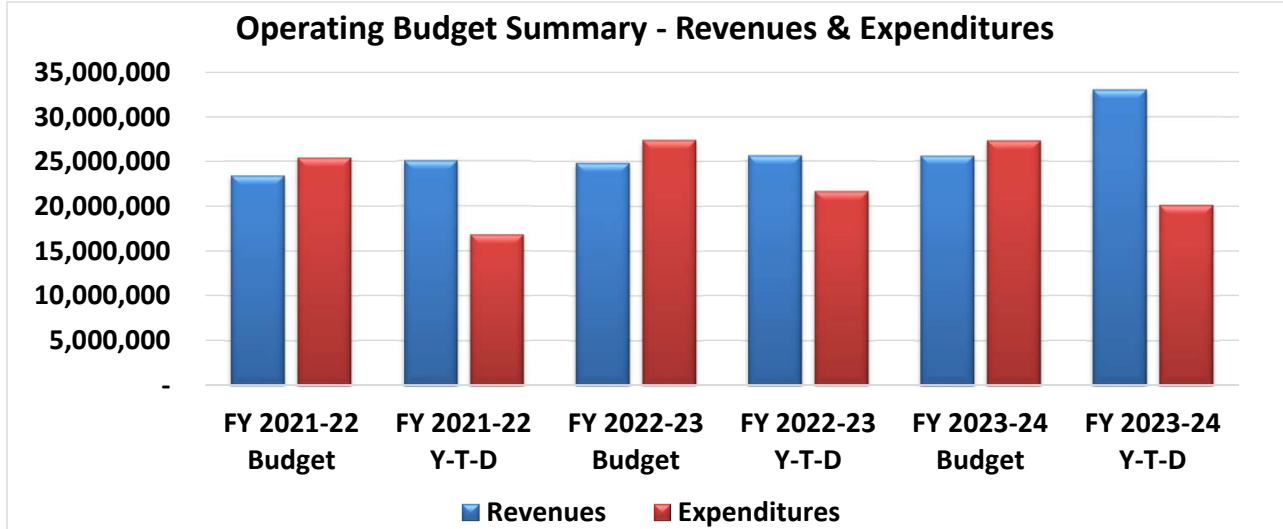


OPERATING BUDGET SUMMARY

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Y-T-D	FY 2022-23 Actual	FY 2022-23 Dec. As % Of Act.	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24. As % Of Bud.
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SUMMARY



OPERATING SUMMARY

Revenues	93,665,390	25,054,916	108,446,320	99,460,662	25,651,771	108,406,878	23.7%	102,456,307	33,048,676	32.3%
Expenditures	101,674,433	16,824,428	106,850,466	109,708,658	21,678,051	103,636,893	20.9%	109,204,129	20,175,134	18.5%
Variance	(8,009,043)	8,230,488	1,595,854	(10,247,996)	3,973,720	4,769,985	N/A	(6,747,822)	12,873,542	N/A

PRORATED OPERATING SUMMARY

Revenues	23,416,348	25,054,916	108,446,320	24,865,166	25,651,771	108,406,878	23.7%	25,614,077	33,048,676	129.0%
Expenditures	25,418,608	16,824,428	106,850,466	27,427,165	21,678,051	103,636,893	20.9%	27,301,032	20,175,134	73.9%
Variance	(2,002,261)	8,230,488	1,595,854	(2,561,999)	3,973,720	4,769,985	N/A	(1,686,956)	12,873,542	N/A

OPERATING BUDGET SUMMARY

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

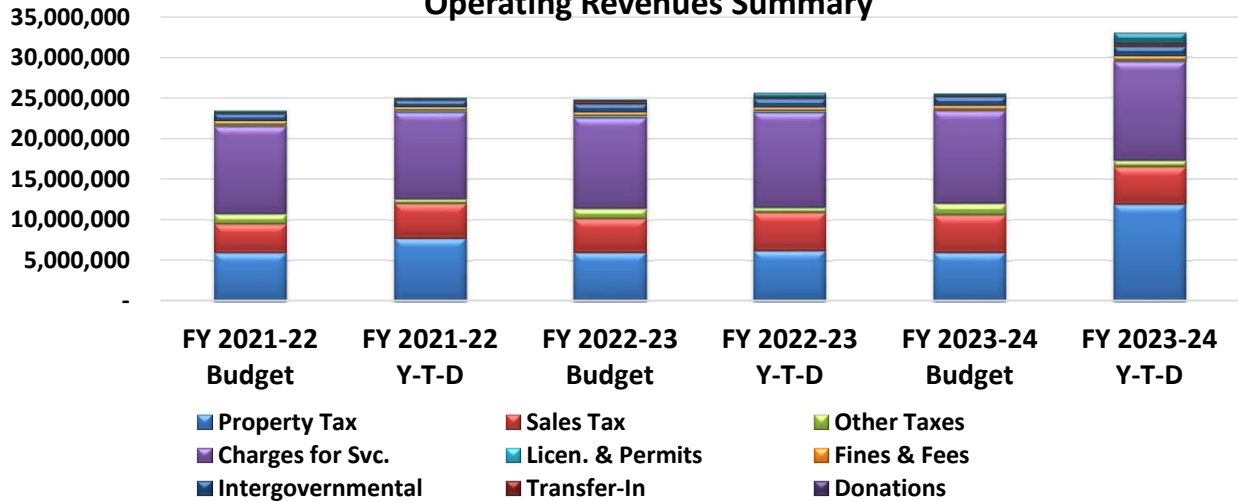
OBJECT CATEGORIES	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Y-T-D	FY 2022-23 Actual	FY 2022-23 Dec. As % Of Act.	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24. As % Of Bud.
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REVENUE SUMMARY

General	10,090,950	11,403,001	43,625,701	10,542,397	10,588,731	44,780,237	23.6%	11,032,762	15,999,141	145.0%
Water/WW	7,050,785	7,457,452	36,146,685	7,235,062	8,356,712	33,192,728	25.2%	7,484,462	8,866,457	118.5%
Drainage	362,290	376,871	2,159,208	380,446	390,215	1,586,151	24.6%	388,569	409,675	105.4%
KDC	909,499	1,085,439	4,587,990	1,062,263	1,205,320	4,963,056	24.3%	1,189,361	1,215,782	102.2%
Pointe	757,436	538,050	3,637,345	919,546	509,052	3,812,509	13.4%	775,702	630,745	81.3%
KCCPD	471,543	508,460	2,287,665	562,475	616,242	2,728,777	22.6%	611,279	680,007	111.2%
Street Maint	451,288	544,768	2,300,677	527,639	597,946	2,443,482	24.5%	589,224	606,845	103.0%
Debt	903,117	1,143,012	3,586,852	946,361	993,265	3,749,078	26.5%	1,015,399	2,027,589	199.7%
Info Tech	597,491	596,410	2,442,016	680,936	690,779	2,801,337	24.7%	670,047	697,730	104.1%
Recreation SR	37,171	91,398	288,089	90,302	112,150	368,535	30.4%	93,945	98,985	105.4%
PEG Fund	27,115	304	89,155	18,281	(7,132)	84,378	-8.5%	22,169	6,984	31.5%
Mun. Crt. Sp. Rev	20,031	10,298	57,148	14,672	11,600	68,516	16.9%	14,049	17,261	122.9%
Comm. Clean-up	11,204	231	37,466	9,174	2,456	52,317	4.7%	10,546	12,223	115.9%
Self-Insurance	1,176,660	881,825	4,356,212	1,328,878	1,138,964	5,269,260	21.6%	1,176,897	986,174	83.8%
Fleet Repl.	380,001	354,638	2,069,671	326,883	374,099	1,659,871	22.5%	473,797	513,391	108.4%
Fac. Repl.	169,768	62,760	774,440	219,854	71,373	846,646	8.4%	65,872	279,688	424.6%
TOTAL	\$ 23,416,348	\$ 25,054,916	\$ 108,446,320	\$ 24,865,166	\$ 25,651,771	\$ 108,406,878	23.7%	\$ 25,614,077	\$ 33,048,676	129.0%

Property Tax	5,958,098	7,751,638	23,866,363	6,008,087	6,252,041	23,692,810	26.4%	6,010,290	11,940,298	198.7%
Sales Tax	3,579,143	4,285,987	18,092,392	4,199,285	4,683,807	18,766,464	25.0%	4,660,746	4,596,899	98.6%
Other Taxes	1,157,045	495,331	5,261,263	1,183,560	568,455	4,987,611	11.4%	1,335,662	715,512	53.6%
Charges for Svc.	10,762,441	10,701,422	46,857,839	11,166,011	11,746,566	48,357,977	24.3%	11,433,392	12,170,129	106.4%
Licen. & Permits	202,517	252,761	974,703	259,062	197,247	636,439	31.0%	162,776	212,720	130.7%
Fines & Fees	506,306	398,158	2,085,505	476,284	404,303	2,059,164	19.6%	479,424	489,023	102.0%
Intergovernmental	890,522	860,900	3,628,938	995,937	1,106,485	4,317,266	25.6%	1,125,915	1,199,353	106.5%
Transfer-In	72,667	72,667	5,961,793	309,846	85,167	1,150,472	7.4%	92,667	323,284	348.9%
Donations	-	30,789	90,758	34,483	22,723	74,986	30.3%	18,621	17,760	95.4%
Other Revenue	287,610	205,261	1,626,766	232,612	584,977	4,363,691	13.4%	294,585	1,383,697	469.7%
TOTAL	\$ 23,416,348	\$ 25,054,916	\$ 108,446,320	\$ 24,865,166	\$ 25,651,771	\$ 108,406,878	23.7%	\$ 25,614,077	\$ 33,048,676	129.0%

Operating Revenues Summary



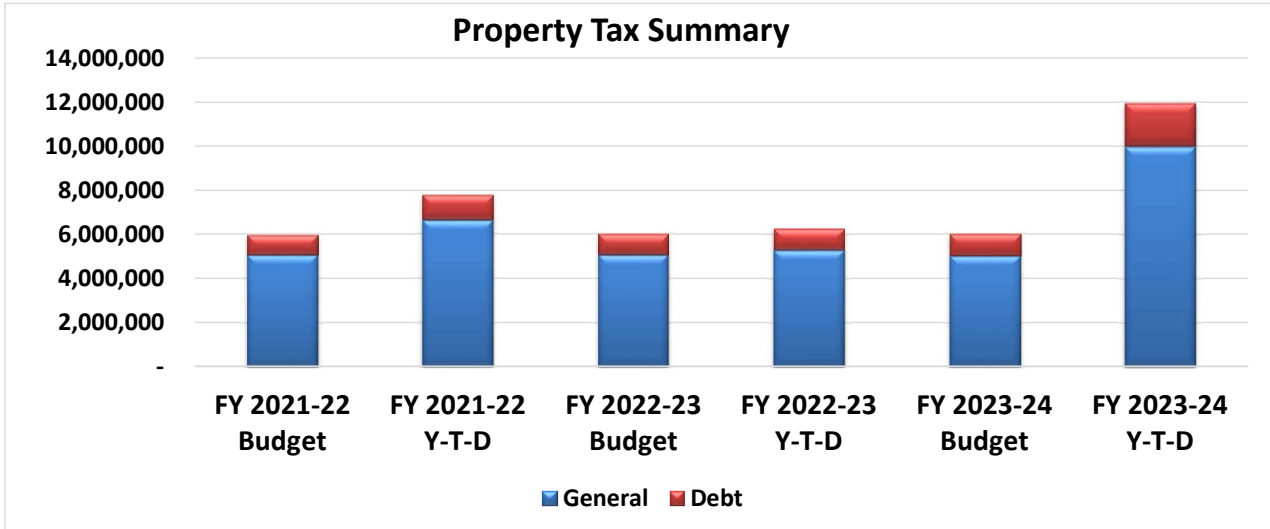
OPERATING BUDGET SUMMARY

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

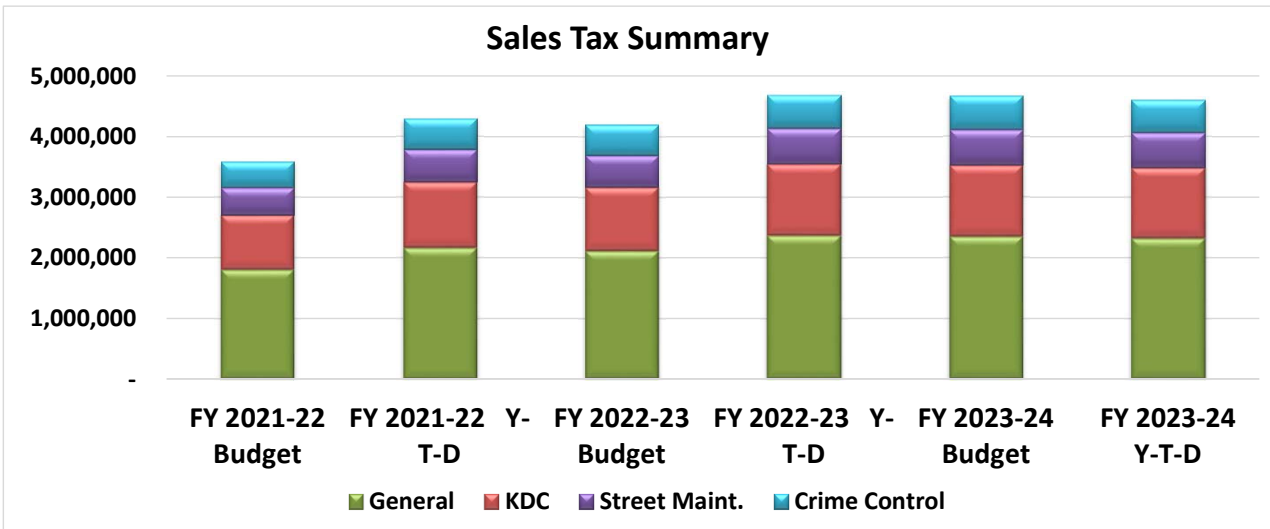
OBJECT CATEGORIES	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Y-T-D	FY 2022-23 Actual	FY 2022-23 Dec. As % Of Act.	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24. As % Of Bud.
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PROPERTY TAX BY FUND

General	5,060,672	6,610,310	20,298,973	5,063,416	5,277,377	20,062,315	26.3%	5,008,735	9,965,306	199.0%
Debt	897,426	1,141,328	3,567,390	944,670	974,664	3,630,494	26.8%	1,001,554	1,974,991	197.2%
TOTAL	\$ 5,958,098	\$ 7,751,638	\$ 23,866,363	\$ 6,008,087	\$ 6,252,041	\$ 23,692,810	26.4%	\$ 6,010,290	\$ 11,940,298	198.7%



General	1,800,057	2,159,321	9,110,290	2,109,025	2,363,307	9,456,590	25.0%	2,345,414	2,319,630	98.9%
KDC	900,029	1,079,661	4,555,185	1,054,513	1,181,653	4,728,295	25.0%	1,172,707	1,159,815	98.9%
Street Maint.	450,014	539,830	2,277,592	527,256	590,827	2,364,148	25.0%	586,354	579,907	98.9%
Crime Control	429,043	507,175	2,149,324	508,491	548,020	2,217,431	24.7%	556,272	537,546	96.6%
TOTAL	\$ 3,579,143	\$ 4,285,987	\$ 18,092,392	\$ 4,199,285	\$ 4,683,807	\$ 18,766,464	25.0%	\$ 4,660,746	\$ 4,596,899	98.6%



OPERATING BUDGET SUMMARY

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Y-T-D	FY 2022-23 Actual	FY 2022-23 Dec. As % Of Act.	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24. As % Of Bud.
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EXPENDITURE SUMMARY

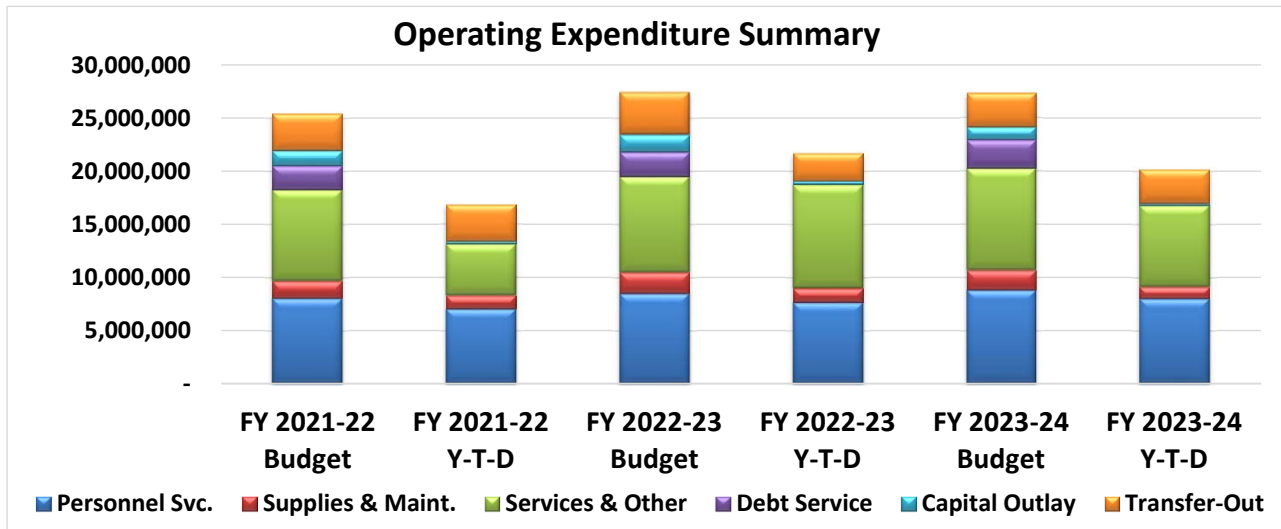
Expenditures by Fund

General	11,361,295	10,020,217	44,196,651	11,627,422	10,494,303	44,832,401	23.4%	11,087,681	10,149,751	91.5%
Water/WW	7,096,856	3,322,581	32,797,639	7,637,872	7,212,052	29,911,899	24.1%	7,483,581	4,812,363	64.3%
Drainage	429,931	335,853	2,320,779	419,119	324,066	1,264,608	25.6%	404,564	354,517	87.6%
KDC	913,215	513,789	3,650,900	1,676,498	576,748	6,713,024	8.6%	1,198,795	471,478	39.3%
Pointe	940,154	460,643	7,685,715	872,501	850,066	3,377,908	25.2%	775,313	650,130	83.9%
KCCPD	516,807	156,918	1,430,378	583,549	92,174	1,911,907	4.8%	1,784,790	1,417,483	79.4%
Street Maint	450,014	450,014	1,800,057	527,500	525,000	2,108,500	24.9%	651,354	657,354	100.9%
Debt	909,461	750	3,660,579	935,574	443	3,271,047	0.0%	999,148	487	0.0%
Info Tech	589,851	529,950	2,094,507	776,712	669,073	2,575,330	26.0%	779,851	653,636	83.8%
Recreation SR	39,805	107,335	262,775	87,164	96,466	312,495	30.9%	94,666	79,498	84.0%
PEG Fund	50,875	60,922	124,883	36,875	52,449	78,605	66.7%	33,750	67,942	201.3%
Mun. Crt. Sp. Rev	13,618	2,900	39,768	13,840	-	27,402	0.0%	13,867	-	0.0%
Comm. Clean-up	9,908	-	74	9,125	-	-	N/A	9,525	-	0.0%
Self-Insurance	1,135,411	584,745	3,217,626	1,146,911	748,529	4,071,363	18.4%	1,160,145	854,833	73.7%
Fleet Repl.	565,529	261,075	1,632,931	572,938	36,683	2,170,947	1.7%	633,865	4,242	0.7%
Fac. Repl.	395,879	16,737	1,935,205	503,567	-	1,009,456	0.0%	190,138	1,420	0.7%
TOTAL	\$ 25,418,608	\$ 16,824,428	\$ 106,850,466	\$ 27,427,165	\$ 21,678,051	\$ 103,636,893	20.9%	\$ 27,301,032	\$ 20,175,134	73.9%

Expenditures by Category

Personnel Svc.	8,054,834	7,032,375	30,482,345	8,500,836	7,651,590	33,377,499	22.9%	8,800,195	8,007,876	91.0%
Supplies & Maint.	1,619,048	1,260,716	6,082,935	1,992,727	1,317,641	6,404,566	20.6%	1,872,123	1,110,770	59.3%
Services & Other	8,592,478	4,813,991	34,128,704	9,006,307	9,752,207	34,715,832	28.1%	9,550,168	7,659,406	80.2%
Debt Service	2,250,242	3,000	9,005,942	2,293,451	3,000	8,353,325	0.0%	2,656,960	3,225	0.1%
Capital Outlay	1,419,935	232,276	13,222,259	1,635,375	309,010	4,791,791	6.4%	1,212,565	184,837	15.2%
Transfer-Out	3,482,070	3,482,070	13,928,281	3,998,470	2,644,604	15,993,880	16.5%	3,209,020	3,209,020	100.0%
TOTAL	\$ 25,418,608	\$ 16,824,428	\$ 106,850,466	\$ 27,427,165	\$ 21,678,051	\$ 103,636,893	20.9%	\$ 27,301,032	\$ 20,175,134	73.9%

Operating Expenditure Summary



GENERAL FUND

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Y-T-D	FY 2022-23 Actual	FY 2022-23 Dec. As % Of	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24. As % Of Bud.
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GENERAL FUND SUMMARY

GENERAL FUND SUMMARY

Revenues	40,363,799	11,403,001	43,625,701	42,169,586	10,588,731	44,780,237	23.6%	44,131,048	15,999,141	36.3%
Expenditures	45,445,179	10,020,217	44,196,651	46,509,687	10,494,303	44,832,401	23.4%	44,350,725	10,149,751	22.9%
Variance	(5,081,380)	1,382,784	(570,951)	(4,340,101)	94,428	(52,164)	N/A	(219,677)	5,849,390	N/A

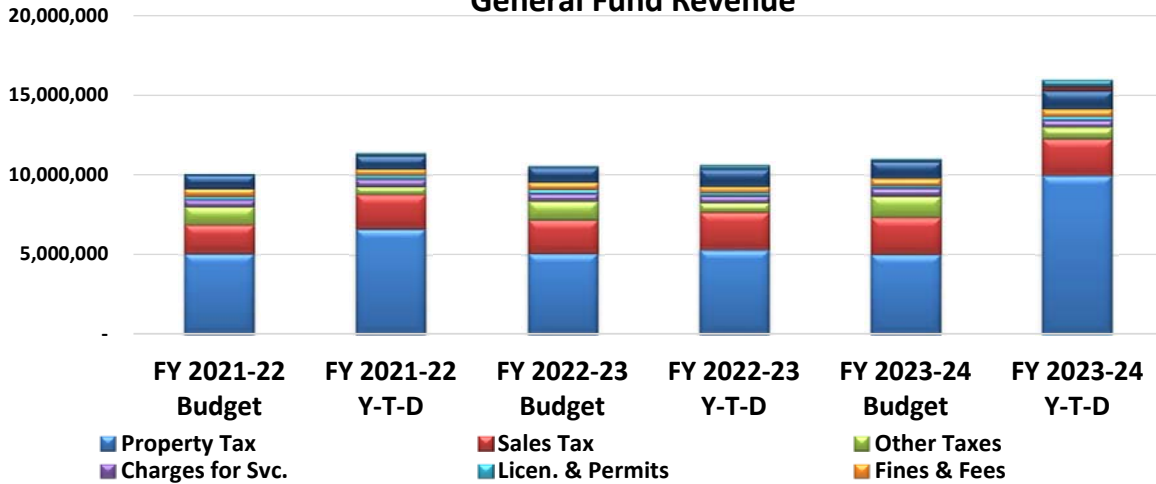
PRORATED GENERAL FUND SUMMARY

Revenues	10,090,950	11,403,001	43,625,701	10,542,397	10,588,731	44,780,237	23.6%	11,032,762	15,999,141	145.0%
Expenditures	11,361,295	10,020,217	44,196,651	11,627,422	10,494,303	44,832,401	23.4%	11,087,681	10,149,751	91.5%
Variance	(1,270,345)	1,382,784	(570,951)	(1,085,025)	94,428	(52,164)	N/A	(54,919)	5,849,390	N/A

GENERAL FUND REVENUE SUMMARY

Property Tax	5,060,672	6,610,310	20,298,973	5,063,416	5,277,377	20,062,315	26.3%	5,008,735	9,965,306	199.0%
Sales Tax	1,800,057	2,159,321	9,110,290	2,109,025	2,363,307	9,456,590	25.0%	2,345,414	2,319,630	98.9%
Other Taxes	1,130,888	495,331	5,174,789	1,165,998	578,316	4,921,437	11.8%	1,315,383	715,512	54.4%
Charges for Svc.	452,010	468,558	1,834,091	460,373	443,141	1,918,451	23.1%	497,128	451,568	90.8%
Licen. & Permits	202,517	252,761	974,703	259,062	197,247	636,439	31.0%	162,776	212,720	130.7%
Fines & Fees	486,938	383,494	2,010,692	461,730	391,111	1,987,402	19.7%	466,551	472,626	101.3%
Intergovernmental	877,390	851,295	3,483,880	956,905	1,093,623	4,152,093	26.3%	1,082,481	1,160,616	107.2%
Transfer-In	-	-	1,400	-	-	14,313	0.0%	-	230,618	N/A
Other Revenue	80,478	181,930	736,883	65,887	244,610	1,631,198	15.0%	154,294	470,544	305.0%
TOTAL REVENUE \$	10,090,950	\$ 11,403,001	\$ 43,625,701	\$ 10,542,397	\$ 10,588,731	\$ 44,780,237	23.6%	\$ 11,032,762	\$ 15,999,141	145.0%

General Fund Revenue



GENERAL FUND

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

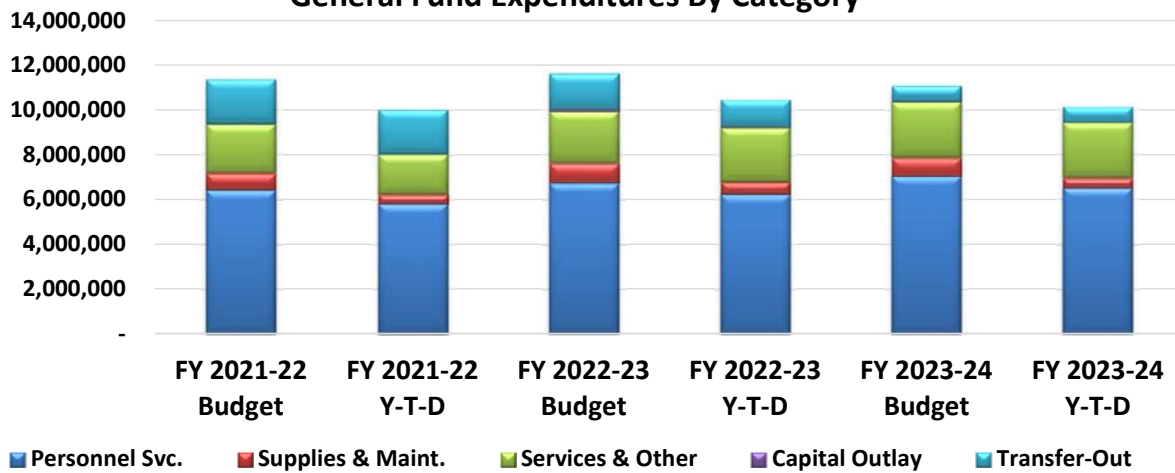
OBJECT CATEGORIES	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Y-T-D	FY 2022-23 Actual	FY 2022-23 Dec. As % Of	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24. As % Of Bud.
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GENERAL FUND EXPENDITURE SUMMARY

Expenditures by Category

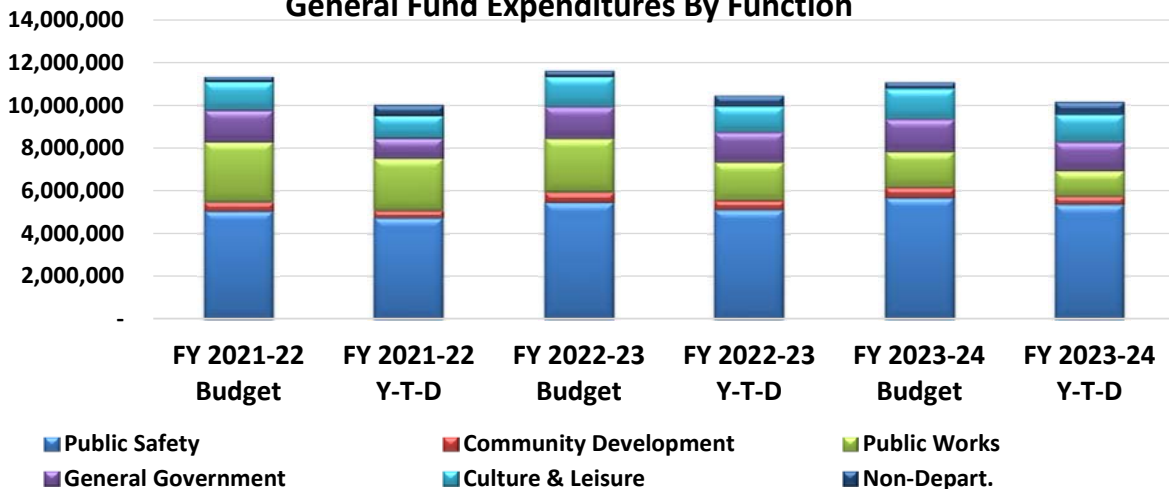
Personnel Svc.	6,424,128	5,802,966	24,948,439	6,744,941	6,244,038	26,888,863	23.2%	7,042,849	6,511,321	92.45%
Supplies & Maint.	741,501	426,888	2,893,279	871,252	552,948	2,675,736	20.7%	832,165	437,774	52.61%
Services & Other	2,197,985	1,792,682	8,067,479	2,313,008	2,415,514	8,665,306	27.9%	2,484,351	2,484,239	100.00%
Capital Outlay	-	-	296,731	69,305	27,887	86,829	32.1%	11,900	-	0.00%
Transfer-Out	1,997,681	1,997,681	7,990,724	1,628,917	1,253,917	6,515,667	19.2%	716,417	716,417	100.00%
TOTAL	\$ 11,361,295	\$ 10,020,217	\$ 44,196,651	\$ 11,627,422	\$ 10,494,303	\$ 44,832,401	23.4%	\$ 11,087,681	\$ 10,149,751	91.54%

General Fund Expenditures By Category



Public Safety	5,058,786	4,743,510	20,361,510	5,455,032	5,122,341	21,758,436	23.5%	5,692,694	5,354,465	94.06%
Community	424,360	333,239	1,596,047	483,000	427,328	1,846,115	23.1%	470,495	375,040	79.71%
Public Works	2,800,568	2,429,895	11,004,306	2,513,009	1,780,555	9,480,853	18.8%	1,670,507	1,192,188	71.37%
General	1,481,593	971,159	5,103,877	1,488,120	1,426,736	5,228,171	27.3%	1,524,736	1,363,311	89.41%
Culture & Leisure	1,346,323	1,068,695	5,180,263	1,417,599	1,219,513	5,495,426	22.2%	1,429,868	1,281,393	89.62%
Non-Depart.	249,665	473,719	950,648	270,663	517,831	1,023,399	50.6%	299,381	583,355	194.85%
TOTAL	\$ 11,361,295	\$ 10,020,217	\$ 44,196,651	\$ 11,627,422	\$ 10,494,303	\$ 44,832,401	23.4%	\$ 11,087,681	\$ 10,149,751	91.54%

General Fund Expenditures By Function



UTILITY FUND

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Y-T-D	FY 2022-23 Actual	FY 2022-23 Dec. As % Of Act.	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24. As % Of Bud.
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UTILITY FUND SUMMARY

UTILITY FUND SUMMARY										
Revenues	28,203,138	7,457,452	36,146,685	28,940,247	8,356,712	33,192,728	25.2%	29,937,849	8,866,457	29.6%
Expenditures	28,387,424	3,322,581	32,797,639	30,551,486	7,212,052	29,911,899	24.1%	29,934,325	4,812,363	16.1%
Variance	(184,286)	4,134,871	3,349,046	(1,611,239)	1,144,660	3,280,829	N/A	3,524	4,054,095	N/A

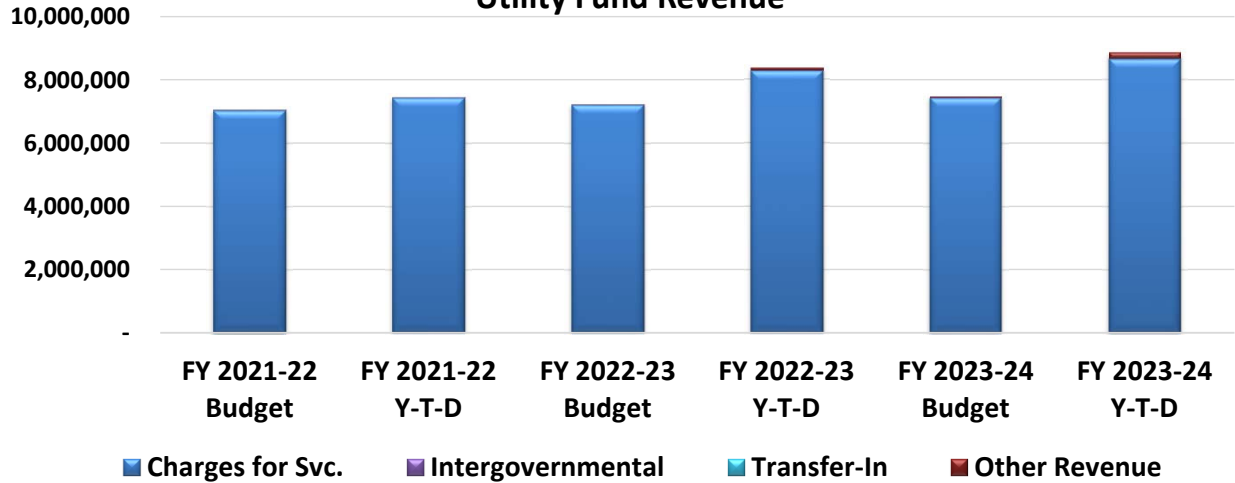
PRORATED UTILITY FUND SUMMARY

Revenues	7,050,785	7,457,452	36,146,685	7,235,062	8,356,712	33,192,728	25.2%	7,484,462	8,866,457	118.5%
Expenditures	7,096,856	3,322,581	32,797,639	7,637,872	7,212,052	29,911,899	24.1%	7,483,581	4,812,363	64.3%
Variance	(46,072)	4,134,871	3,349,046	(402,810)	1,144,660	3,280,829	N/A	881	4,054,095	N/A

UTILITY FUND REVENUE SUMMARY

Charges for Svc.	7,036,000	7,440,564	32,629,250	7,215,576	8,266,641	32,602,927	25.4%	7,435,752	8,649,907	116.3%
Intergovernmental	8,132	9,605	44,076	11,304	12,863	54,260	23.7%	14,677	9,981	68.0%
Transfer-In	-	-	3,355,474	-	-	-	N/A	-	-	N/A
Other Revenue	6,653	7,283	117,885	8,182	77,208	535,541	14.4%	34,034	206,570	607.0%
TOTAL REVENUE \$	7,050,785	\$ 7,457,452	\$ 36,146,685	\$ 7,235,062	\$ 8,356,712	\$ 33,192,728	25.2%	\$ 7,484,462	\$ 8,866,457	118.5%

Utility Fund Revenue



UTILITY FUND

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

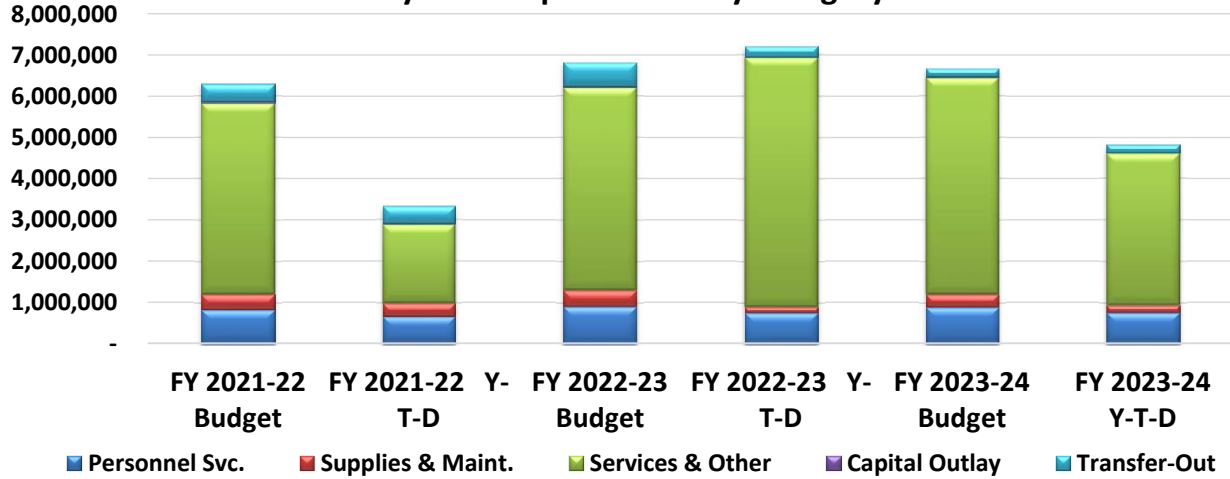
OBJECT CATEGORIES	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Y-T-D	FY 2022-23 Actual	FY 2022-23 Dec. As % Of Act.	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24. As % Of Bud.
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UTILITY FUND EXPENDITURE SUMMARY

Expenditures by Category

Personnel Svc.	833,919	670,413	2,914,386	911,593	762,667	3,382,512	22.5%	898,694	767,141	85.36%
Supplies & Maint.	371,788	316,804	1,319,735	398,895	141,995	1,470,029	9.7%	310,227	177,533	57.23%
Services & Other	4,618,098	1,890,229	20,600,165	4,891,211	6,036,832	19,667,500	30.7%	5,228,183	3,659,525	70.00%
Debt Service	813,051	1,500	3,253,687	828,241	1,808	2,965,909	0.1%	823,977	1,913	0.23%
Capital Outlay	28,750	12,384	2,984,667	16,250	-	59,220	0.0%	16,250	-	0.00%
Transfer-Out	431,250	431,250	1,725,000	591,683	268,750	2,366,730	11.4%	206,250	206,250	100.00%
TOTAL	\$ 7,096,856	\$ 3,322,581	\$ 32,797,639	\$ 7,637,872	\$ 7,212,052	\$ 29,911,899	24.1%	\$ 7,483,581	\$ 4,812,363	64.31%

Utility Fund Expenditures By Category



OTHER OPERATING FUNDS

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Y-T-D	FY 2022-23 Actual	FY 2022-23 Dec. As % Of Act.	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24. As % Of Bud.
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DEBT SERVICE FUND

Revenues	\$ 903,117	\$ 1,143,012	\$ 3,586,852	\$ 946,361	\$ 993,265	\$ 3,749,078	26.49%	\$ 1,015,399	\$ 2,027,589	199.68%
Operating Exp.	-	-	20,008	-	-	-	N/A	-	-	N/A
Debt Services	909,461	750	3,640,571	935,574	443	3,271,047	0.01%	999,148	487	0.05%
Transfer-Out	-	-	-	-	-	-	N/A	-	-	N/A
Expenditures	\$ 909,461	\$ 750	\$ 3,660,579	\$ 935,574	\$ 443	\$ 3,271,047	0.01%	\$ 999,148	\$ 487	0.05%
Variance	(6,344)	1,142,262	(73,727)	10,788	992,823	478,031		16,251	2,027,102	

DRAINAGE UTILITY FUND

Revenues	\$ 362,290	\$ 376,871	\$ 2,159,208	\$ 380,446	\$ 390,215	\$ 1,586,151	24.60%	\$ 388,569	\$ 409,675	105.43%
Personnel Svc.	167,062	105,274	432,678	176,643	107,650	457,925	23.51%	173,620	157,783	90.88%
Supplies & Maint.	31,243	8,179	59,922	36,600	14,764	56,067	26.33%	36,600	11,763	32.14%
Services & Other	125,376	116,150	438,601	124,626	120,402	425,616	28.29%	131,844	122,471	92.89%
Capital Imp.	-	-	-	-	-	-	N/A	-	-	N/A
Transfer-Out	106,250	106,250	425,000	81,250	81,250	325,000	25.00%	62,500	62,500	100.00%
Debt Services	-	-	-	-	-	-	N/A	-	-	N/A
Expenditures	\$ 429,931	\$ 335,853	\$ 1,356,201	\$ 419,119	\$ 324,066	\$ 1,264,608	25.63%	\$ 404,564	\$ 354,517	87.63%
Variance	(67,642)	41,018	803,007	(38,673)	66,149	321,543		(15,995)	55,158	

KELLER CRIME CONTROL AND PREVENTION DISTRICT FUND

Revenues	\$ 471,543	\$ 508,460	\$ 2,287,665	\$ 562,475	\$ 616,242	\$ 2,728,777	22.58%	611,279	680,007	111.24%
Personnel Svc.	26,280	26,033	109,463	28,122	26,865	115,714	23.22%	29,406	28,877	98.20%
Supplies & Maint.	43,025	65,032	190,548	111,269	62,429	402,103	15.53%	116,581	79,055	67.81%
Services & Other	14,377	6,847	74,894	11,875	2,880	28,078	10.26%	11,800	7,040	59.66%
Capital Imp.	300,750	59,006	526,647	299,908	-	839,437	0.00%	369,984	177,510	47.98%
Transfer-Out	-	-	-	-	-	-	N/A	1,125,000	1,125,000	100.00%
Debt Service	132,375	-	528,825	132,375	-	526,575	0.00%	132,019	-	0.00%
Expenditures	\$ 516,807	\$ 156,918	\$ 1,430,378	\$ 583,549	\$ 92,174	\$ 1,911,907	4.82%	\$ 1,784,790	\$ 1,417,483	79.42%
Variance	(45,264)	351,543	857,287	(21,075)	524,068	816,870		(1,173,511)	(737,476)	

KELLER DEVELOPMENT CORPORATION

Revenues	\$ 909,499	\$ 1,085,439	\$ 4,587,990	\$ 1,062,263	\$ 1,205,320	\$ 4,963,056	24.29%	\$ 1,189,361	\$ 1,215,782	102.22%
Personnel Svc.	-	-	-	-	-	-	N/A	-	-	N/A
Supplies & Maint.	6,250	5,494	21,601	31,250	43,326	132,283	32.75%	31,250	8,174	26.16%
Services & Other	14,735	10,670	58,940	11,787	11,787	47,149	25.00%	12,479	12,479	100.00%
Capital Imp.	-	-	-	64,579	5,197	257,316	2.02%	3,250	-	0.00%
Transfer-Out	496,875	496,875	1,987,500	1,171,621	515,688	4,686,483	11.00%	450,000	450,000	100.00%
Debt Services	395,355	750	1,582,859	397,261	750	1,589,794	0.05%	701,816	825	0.12%
Expenditures	\$ 913,215	\$ 513,789	\$ 3,650,900	\$ 1,676,498	\$ 576,748	\$ 6,713,024	8.59%	\$ 1,198,795	\$ 471,478	39.33%
Variance	(3,716)	571,650	937,090	(614,236)	628,572	(1,749,968)		(9,435)	744,304	

OTHER OPERATING FUNDS

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Y-T-D	FY 2022-23 Actual	FY 2022-23 Dec. As % Of Act.	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24. As % Of Bud.
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KELLER POINTE

Revenues	\$ 757,436	\$ 538,050	\$ 3,637,345	\$ 919,546	\$ 509,052	\$ 3,812,509	13.35%	\$ 775,702	\$ 630,745	81.31%
Administration	229,415	152,534	709,207	230,065	213,262	890,656	23.94%	232,471	236,607	101.78%
Aquatics	151,416	84,672	500,378	133,324	78,704	657,669	11.97%	155,387	102,523	65.98%
Fitness	24,101	20,187	92,816	28,557	15,841	108,173	14.64%	28,595	32,252	112.79%
Recreation	153,345	86,394	517,330	164,693	87,953	611,968	14.37%	160,556	98,102	61.10%
Facility Ops.	115,816	81,000	376,088	120,312	94,715	435,624	21.74%	122,292	106,113	86.77%
Customer Svc.	77,504	35,855	217,173	76,890	73,169	334,738	21.86%	76,012	74,534	98.06%
Capital Rpl.	188,558	-	825,914	118,661	286,422	339,079	84.47%	-	-	N/A
Non-Depart.	-	-	4,446,811	-	-	-	N/A	-	-	N/A
Expenditures	\$ 940,154	\$ 460,643	\$ 7,685,715	\$ 872,501	\$ 850,066	\$ 3,377,908	25.17%	\$ 775,313	\$ 650,130	83.85%
Variance	(182,718)	77,407	(4,048,370)	47,045	(341,014)	434,601		388	(19,385)	

STREET MAINTENANCE

Revenues	\$ 451,288	\$ 544,768	\$ 2,300,677	\$ 527,639	\$ 597,946	\$ 2,443,482	24.47%	\$ 589,224	\$ 606,845	102.99%
Personnel Svc.	-	-	-	-	-	-	N/A	-	-	N/A
Supplies & Maint.	-	-	-	2,500	-	8,500	0.00%	2,500	8,500	340.00%
Services & Other	-	-	-	-	-	-	N/A	-	-	N/A
Capital Imp.	-	-	-	-	-	-	N/A	-	-	N/A
Transfer-Out	450,014	450,014	1,800,057	525,000	525,000	2,100,000	25.00%	648,854	648,854	100.00%
Debt Services	-	-	-	-	-	-	N/A	-	-	N/A
Expenditures	\$ 450,014	\$ 450,014	\$ 1,800,057	\$ 527,500	\$ 525,000	\$ 2,108,500	24.90%	\$ 651,354	\$ 657,354	100.92%
Variance	1,274	94,754	500,620	139	72,946	334,982		(62,129)	(50,509)	

INFORMATION SERVICES FUND

Revenues	\$ 597,491	\$ 596,410	\$ 2,442,016	\$ 680,936	\$ 690,779	\$ 2,801,337	24.66%	\$ 670,047	\$ 697,730	104.13%
Administration	470,282	427,301	1,706,188	622,482	564,377	2,087,213	27.04%	615,880	538,944	87.51%
Computer Replace	49,545	10,890	85,697	82,938	9,962	223,882	4.45%	83,838	14,034	16.74%
GIS	70,024	91,759	258,780	71,293	94,734	264,235	35.85%	80,134	100,657	125.61%
Expenditures	\$ 589,851	\$ 529,950	\$ 2,050,664	\$ 776,712	\$ 669,073	\$ 2,575,330	25.98%	\$ 779,851	\$ 653,636	83.82%
Variance	7,640	66,459	391,352	(95,776)	21,705	226,006		(109,805)	44,094	

RECREATION SPECIAL REVENUE FUND

Revenues	\$ 37,171	\$ 91,398	\$ 288,089	\$ 90,302	\$ 112,150	\$ 368,535	30.43%	\$ 93,945	\$ 98,985	105.36%
Expenditures	\$ 39,805	\$ 107,335	\$ 262,775	\$ 87,164	\$ 96,466	\$ 312,495	30.87%	\$ 94,666	\$ 79,498	83.98%
Variance	(2,635)	(15,937)	25,314	3,137	15,685	56,040		(721)	19,487	

OTHER OPERATING FUNDS

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Y-T-D	FY 2022-23 Actual	FY 2022-23 Dec. As % Of Act.	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24. As % Of Bud.
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MUNICIPAL COURT SPECIAL REVENUE FUND										
Revenues	\$ 20,031	\$ 10,298	\$ 57,148	\$ 14,672	\$ 11,600	\$ 68,516	16.93%	\$ 14,049	\$ 17,261	122.86%
Expenditures	\$ 13,618	\$ 2,900	\$ 39,768	\$ 13,840	\$ -	\$ 27,402	0.00%	\$ 13,867	\$ -	0.00%
Variance	6,414	7,398	17,380	832	11,600	41,114		183	17,261	

PUBLIC EDUCATION AND GOVERNMENT (PEG) CABLE FUND										
Revenues	\$ 27,115	\$ 304	\$ 89,155	\$ 18,281	\$ (7,132)	\$ 84,378	-8.45%	\$ 22,169	\$ 6,984	31.50%
Expenditures	\$ 50,875	\$ 60,922	\$ 124,883	\$ 36,875	\$ 52,449	\$ 78,605	66.72%	\$ 33,750	\$ 67,942	201.31%
Variance	(23,760)	(60,618)	(35,728)	(18,594)	(59,581)	5,773		(11,581)	(60,958)	

SELF-INSURANCE FUND										
Revenues	\$ 1,176,660	\$ 881,825	\$ 4,356,212	\$ 1,328,878	\$ 1,138,964	\$ 5,269,260	21.62%	\$ 1,176,897	\$ 986,174	83.79%
Expenditures	\$ 1,135,411	\$ 584,745	\$ 3,217,626	\$ 1,146,911	\$ 748,529	\$ 4,071,363	18.39%	\$ 1,160,145	\$ 854,833	73.68%
Variance	41,249	297,080	1,138,586	181,967	390,435	1,197,897		16,752	131,341	

FLEET REPLACEMENT FUND										
Revenues	\$ 380,001	\$ 354,638	\$ 2,069,671	\$ 326,883	\$ 374,099	\$ 1,659,871	22.54%	\$ 473,797	\$ 513,391	108.36%
Expenditures	\$ 565,529	\$ 261,075	\$ 1,632,931	\$ 572,938	\$ 36,683	\$ 2,170,947	1.69%	\$ 633,865	\$ 4,242	0.67%
Variance	(185,529)	93,563	436,740	(246,054)	337,416	(511,076)		(160,069)	509,148	

COMMUNITY CLEAN-UP FUND										
Revenues	\$ 11,204	\$ 231	\$ 37,466	\$ 9,174	\$ 2,456	\$ 52,317	4.69%	\$ 10,546	\$ 12,223	115.91%
Expenditures	\$ 9,908	\$ -	\$ 74	\$ 9,125	\$ -	\$ -	N/A	\$ 9,525	\$ -	0.00%
Variance	1,296	231	37,392	49	2,456	52,317		1,021	12,223	

FACILITY CAPITAL EQUIPMENT REPLACEMENT FUND										
Revenues	\$ 169,768	\$ 62,760	\$ 774,440	\$ 219,854	\$ 71,373	\$ 846,646	8.43%	\$ 65,872	\$ 279,688	424.59%
Expenditures	\$ 395,879	\$ 16,737	\$ 1,935,205	\$ 503,567	\$ -	\$ 1,009,456	0.00%	\$ 190,138	\$ 1,420	0.75%
Variance	(226,110)	46,023	(1,160,765)	(283,714)	71,373	(162,809)		(124,267)	278,268	

FY 2023-24 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
General Fund	\$ 36,217,974	\$ -	\$ 17,740,290	\$ -	\$ 18,477,684	
Source of Policy Minimum/Restricted/Assigned			FBP requires 35% of On-Going Exps.			Future One-Times - \$1.4M Mt. Gilead; OTK TBD; \$1.1M Sidewalk Improvements; 3rd ambulance TBD
Keller Development Corporation Fund	\$ 4,441,227	\$ 4,404,452	\$ 36,775	\$ -	\$ -	
Source of Policy Minimum/Restricted/Assigned		Texas Local Government Code Chapter 505	FBP requires 10% of Avg. Debt Pmnt			Voters approved restriction to park activities and requires voter approval to change
Recreation Special Revenue Fund	\$ 365,791	\$ -	\$ -	\$ 365,791	\$ -	
Source of Policy Minimum/Restricted/Assigned				Fund created to hold sponsorships and donations for recreation and senior center activities		N/A
Municipal Court Special Revenue Fund	\$ 282,441	\$ 282,441	\$ -	\$ -	\$ -	
Source of Policy Minimum/Restricted/Assigned		Texas Code of Criminal Procedures Chpt 102				N/A
Public Safety Special Revenue Fund	\$ 303,490	\$ 303,490	\$ -	\$ -	\$ -	
Source of Policy Minimum/Restricted/Assigned		Fund provided by various State agencies & limited to defined purposes				N/A
Public Education And Government Cable	\$ 494,606	\$ 494,606	\$ -	\$ -	\$ -	
Source of Policy Minimum/Restricted/Assigned		Texas Utilities Code Chpt 66 / FCC rulings				N/A

FY 2023-24 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
Keller Crime Control And Prevention District Fund	\$ 7,438,839	\$ 4,912,427	\$ 52,673	\$ 2,473,739	\$ -	Voters approved limited use for personnel and requires voter approval to change uses or special district types
Source of Policy Minimum/Restricted/Assigned		Texas Local Government Code Chapter 363	FBP requires 10% of Avg. Debt Pmnt	CIP/Building Maint Fund		
Information Technology Fund	\$ 2,366,232	\$ -	\$ -	\$ 2,366,232	\$ -	N/A
Source of Policy Minimum/Restricted/Assigned				Limited to IT operations and computer replacements		
Community Clean-Up Fund	\$ 467,185	\$ 467,185	\$ -	\$ -	\$ -	N/A
Source of Policy Minimum/Restricted/Assigned		CWD Franchise Contract provides % of clean-up costs				
The Keller Pointe Fund	\$ 771,917	\$ -	\$ 620,251	\$ 151,667	\$ -	N/A
Source of Policy Minimum/Restricted/Assigned			FBP requires \$500,000	Limited to Pointe activities		
Debt Service Fund	\$ 5,785,187	\$ -	\$ 153,451	\$ 5,631,736	\$ -	Reduction of debt service costs can negatively impact rollback; Future Issuances - FY 24 OTK Bond ~\$15M, FY 27 Whitley Recon ~\$17M
Source of Policy Minimum/Restricted/Assigned			FBP requires 10% of Avg. Debt Pmnt			
Street And Sidewalk Improvements Fund	\$ 1,925,627	\$ 1,925,627	\$ -	\$ -	\$ -	
Source of Policy Minimum/Restricted/Assigned		Texas Tax Code Chapter 327				
Self Health Insurance	\$ 7,115,149	\$ 7,115,149	\$ -	\$ -	\$ -	Council created self-insurance fund with adoption of FY 2021-22 budget and agreement with BCBS for insurance.
Source of Policy Minimum/Restricted/Assigned						

FY 2023-24 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
Fleet Replacement Fund Source of Policy Minimum/Restricted/Assigned	\$ 3,976,079	\$ -	\$ -	\$ 3,976,079	\$ -	FY 24 = ~1.0M Fire Engine, \$240K Dump Truck; \$750K Vac-Con
Facility Capital Replacement Fund Source of Policy Minimum/Restricted/Assigned	\$ 1,681,614	\$ -	\$ -	\$ 1,681,614	\$ -	FY 24 = Town Hall Bathroom remodel, FS generators
Water And Wastewater Fund Source of Policy Minimum/Restricted/Assigned	\$ 14,287,903	\$ -	\$ 6,571,498 FBP requires 16.7% of On-Going Exps.+10% avg. annual payment + rate stabilization (w&s revenue)	\$ 7,716,405 Limited to W/WW activities	\$ -	N/A
Drainage Utility Fund Source of Policy Minimum/Restricted/Assigned	\$ 2,053,426	\$ -	\$ 410,685 FBP requires 20.0% of On-Going Exps.	\$ 1,642,741 Limited to drainage activities	\$ -	N/A
TOTAL OPERATING FUNDS	\$ 89,974,688	\$ 19,905,378	\$ 25,585,623	\$ 26,006,004	\$ 18,477,684	

FY 2023-24 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
Facility CIP Source of Policy Minimum/Restricted/Assigned	\$ 2,825,829	\$ - Outstanding PO balances	\$ -	\$ 2,749,148 Project budgets with no PO	\$ 76,681	\$1.5M in ED Incentives; \$275K Senior Activity Center; \$795k PD Renovations
Pointe CIP Source of Policy Minimum/Restricted/Assigned	\$ 23,682	\$ - Outstanding PO balances	\$ -	\$ 21,724 Project budgets with no PO	\$ 1,958	\$22K Indoor Pool Repairs
Street CIP Source of Policy Minimum/Restricted/Assigned	\$ 23,652,946	\$ 1,086,047 Outstanding PO balances	\$ -	\$ 17,646,775 Project budgets with no PO	\$ 4,920,124	\$4.0M Street Reconstruction; \$9.8M Mt. Gilead; \$700K Sidewalk Maint.; \$740K Utility Relocations; \$928K Whitley Overlay; \$2.2M Johnson Rd; (\$1.2M) OTK; (\$1.1M) Elm St;
Parks CIP Source of Policy Minimum/Restricted/Assigned	\$ 4,278,652	\$ - Outstanding PO balances	\$ -	\$ 2,269,189 Project budgets with no PO	\$ 2,009,463	\$(166)K Trail Expansion; (\$2.5M) Sports Park Design; 235K KSP B-Pad; 289K BCP Improvements; 525K TBD Water Feature; 113K TC Playground; 75K NE Concept
Water/WW CIP Source of Policy Minimum/Restricted/Assigned	\$ 6,850,650	\$ 670,976 Outstanding PO balances	\$ -	\$ 2,433,451 Project budgets with no PO	\$ 3,746,223	\$575K Big Bear W Interceptor, \$1.0K Line replacements; \$953K Tank Maint, \$552K Knox Tank, \$540K SCADA Repl, (\$4.5M) SWIFT projects; (\$430K) US Ext.; \$1.5M Cade Branch; \$(1.1M) AMI
Drainage CIP Source of Policy Minimum/Restricted/Assigned	\$ 2,177,454	\$ 52,238 Outstanding PO balances	\$ -	\$ 1,786,507 Project budgets with no PO	\$ 338,709	\$611K Barbara Lane project, \$1.00M Nightingale Culvert, \$(34K) Drainage Master Plan
TOTAL CIP FUNDS	\$ 39,809,213	\$ 1,809,261	\$ -	\$ 26,906,794	\$ 11,093,158	

FY 2023-24 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
Library Fund Source of Policy Minimum/Restricted/Assigned	\$ 211,556	\$ 211,556 Funds provided by Library donations with restriction to only library activities	\$ -	\$ -	\$ -	N/A
Public Art Source of Policy Minimum/Restricted/Assigned	\$ 219,628	\$ 219,628 Created by Ordinance 1120	\$ -	\$ -	\$ -	N/A
Hotel-Motel Tax Fund Source of Policy Minimum/Restricted/Assigned	\$ (11,251)	\$ (11,251) Texas Tax Code Chapter 351	\$ -	\$ -	\$ -	380 Agreement provides Hotel Tax back to Hampton Inn
Employee Sec 125 Source of Policy Minimum/Restricted/Assigned	\$ (26,673)	\$ (26,673)	\$ -	\$ -	\$ -	N/A
Single Non-Profit Trust Source of Policy Minimum/Restricted/Assigned	\$ 3,907	\$ 3,907	\$ -	\$ -	\$ -	Funds will become committed once self- insurance program is approved.
Tree Restoration Source of Policy Minimum/Restricted/Assigned	\$ 403,107	\$ 403,107 Texas Local Government Code Chapter 212	\$ -	\$ -	\$ -	N/A
GF Bond Fund Source of Policy Minimum/Restricted/Assigned	\$ 1,774,244	\$ 1,774,244 Unspent Bond Funds. Funds limited by bond covenants	\$ -	\$ -	\$ -	Keller Hicks Road
Grant Fund Source of Policy Minimum/Restricted/Assigned	\$ 406,043	\$ 406,043 Fund usage determined by granting agency	\$ -	\$ -	\$ -	ARPA Funds = \$5.9M

FY 2023-24 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
Roadway impact Source of Policy Minimum/Restricted/Assigned	\$ 4,492,386	\$ 4,492,386	\$ -	\$ -	\$ -	https://www.cityofkeller.com/doing-business/planning-zoning/impact-fee-ordinance-new
Park Development Source of Policy Minimum/Restricted/Assigned	\$ 1,286	\$ 1,286	\$ -	\$ -	\$ -	Created by Ordinance 571
W/WW Bond Fund Source of Policy Minimum/Restricted/Assigned	\$ 6,271,082	\$ 6,271,082	\$ -	\$ -	\$ -	21 SWIFT; 23 SWIFT Unspent Bond Funds. Funds limited by bond covenants
Water Impact Source of Policy Minimum/Restricted/Assigned	\$ 1,862,814	\$ 1,862,814	\$ -	\$ -	\$ -	https://www.cityofkeller.com/doing-business/planning-zoning/impact-fee-ordinance-new
WW Impact Source of Policy Minimum/Restricted/Assigned	\$ 1,257,920	\$ 1,257,920	\$ -	\$ -	\$ -	https://www.cityofkeller.com/doing-business/planning-zoning/impact-fee-ordinance-new
TOTAL NON-BUDGETED FUNDS	\$ 16,866,050	\$ 16,866,050	\$ -	\$ -	\$ -	
TOTAL ALL FUNDS	\$ 146,649,951	\$ 38,580,689	\$ 25,585,623	\$ 52,912,798	\$ 29,570,842	

FY 2023-24 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Total
CIP	\$ 1,809,261	\$ -	\$ 26,906,794	\$ 11,093,158	\$ 39,809,213
General	-	17,740,290	-	18,477,684	36,217,974
Enterprise	-	7,602,434	11,877,045	-	19,479,478
Impact Fee	7,614,407	-	-	-	7,614,407
Sales Tax	11,242,507	89,448	2,473,739	-	13,805,694
Debt/Bond	8,045,326	153,451	5,631,736	-	13,830,513
Other	9,869,188	-	365,791	-	10,234,979
Replacement	-	-	5,657,693	-	5,657,693
Total	\$ 38,580,689	\$ 25,585,623	\$ 52,912,798	\$ 29,570,842	\$ 146,649,951

