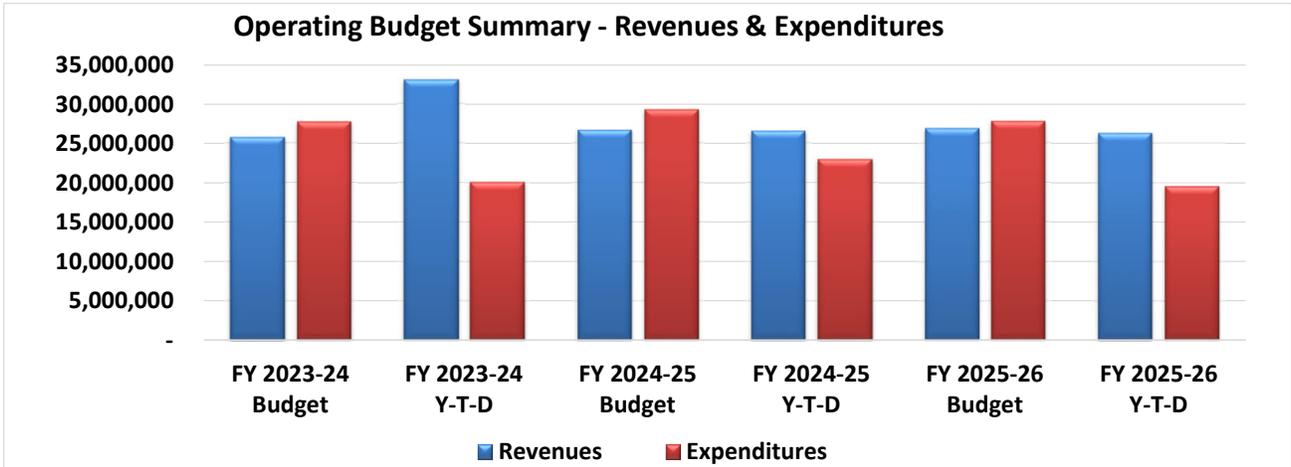


OPERATING BUDGET SUMMARY

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Y-T-D	FY 2024-25 Actual	FY 2024-25 Dec. As % Of Act.	FY 2025-26 Budget	FY 2025-26 Y-T-D	FY 2025-26. As % Of Bud.
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SUMMARY



OPERATING SUMMARY										
Revenues	103,056,307	33,075,018	110,509,698	106,737,102	26,567,052	109,005,486	24.4%	107,888,508	26,341,113	24.4%
Expenditures	110,873,745	20,102,584	104,144,944	117,191,700	22,951,880	110,669,230	20.7%	111,104,105	19,542,098	17.6%
Variance	(7,817,438)	12,972,434	6,364,755	(10,454,598)	3,615,173	(1,663,744)	N/A	(3,215,597)	6,799,015	N/A
PRORATED OPERATING SUMMARY										
Revenues	25,764,077	33,075,018	110,509,698	26,684,276	26,567,052	109,005,486	24.4%	26,972,127	26,341,113	97.7%
Expenditures	27,718,436	20,102,584	104,144,944	29,297,925	22,951,880	110,669,230	20.7%	27,776,026	19,542,098	70.4%
Variance	(1,954,360)	12,972,434	6,364,755	(2,613,650)	3,615,173	(1,663,744)	N/A	(803,899)	6,799,015	N/A

OPERATING BUDGET SUMMARY

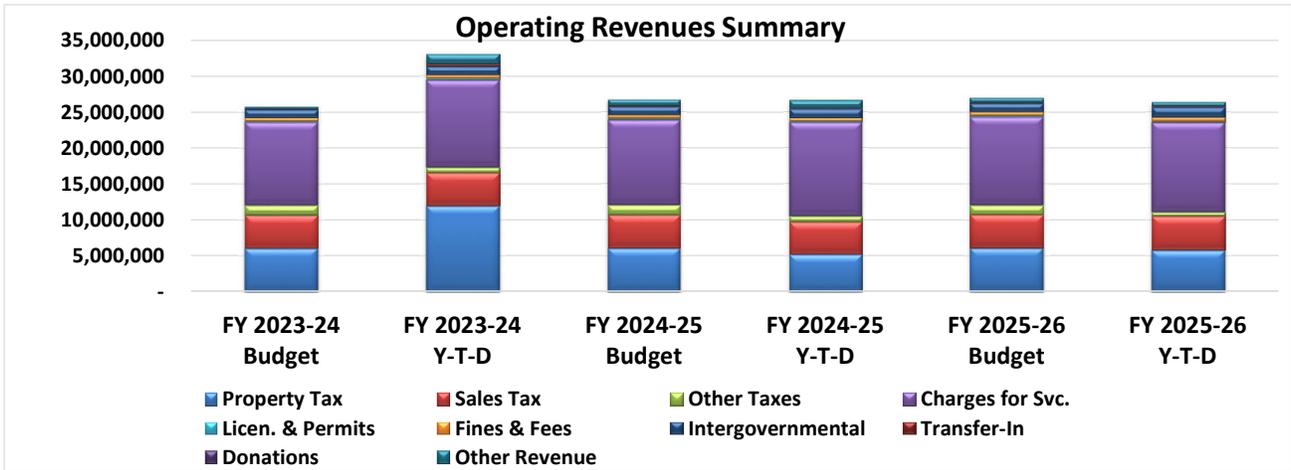
UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Y-T-D	FY 2024-25 Actual	FY 2024-25 Dec. As % Of Act.	FY 2025-26 Budget	FY 2025-26 Y-T-D	FY 2025-26. As % Of Bud.
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REVENUE SUMMARY

General	11,032,762	15,999,141	46,192,429	11,451,401	10,189,530	46,425,100	21.9%	11,471,385	10,689,361	93.2%
Water/WWW	7,484,462	8,892,800	32,903,541	7,658,363	9,103,261	31,623,362	28.8%	8,089,237	8,505,766	105.1%
Drainage	388,569	409,675	1,654,591	408,537	410,169	1,641,155	25.0%	399,798	407,127	101.8%
KDC	1,189,361	1,215,782	5,063,977	1,229,871	1,198,398	5,047,078	23.7%	1,216,304	1,235,308	101.6%
Pointe	775,702	630,745	3,413,851	847,917	725,411	3,609,507	20.1%	881,204	725,016	82.3%
KCCPD	611,279	680,007	2,796,000	616,647	622,503	2,571,951	24.2%	616,839	651,791	105.7%
Street Maint	589,224	606,845	2,559,131	618,404	611,018	2,584,267	23.6%	603,295	619,409	102.7%
Debt	1,015,399	2,027,589	4,178,226	964,468	833,214	3,768,049	22.1%	923,929	854,136	92.4%
Info Tech	670,047	697,730	2,782,975	939,266	943,608	3,805,457	24.8%	812,993	813,634	100.1%
Recreation SR	93,945	98,985	389,516	99,942	129,166	431,616	29.9%	97,933	104,910	107.1%
PEG Fund	22,169	6,984	96,774	22,764	5,833	77,369	7.5%	18,796	4,257	22.6%
Mun. Crt. Sp. Rev	14,049	17,261	96,677	24,352	20,221	79,658	25.4%	20,503	10,601	51.7%
Comm. Clean-up	10,546	12,223	57,773	14,905	15,326	58,040	26.4%	13,091	4,084	31.2%
Self-Insurance	1,326,897	986,174	5,303,999	1,235,693	1,181,505	4,675,490	25.3%	1,259,471	1,160,148	92.1%
Fleet Repl.	473,797	513,391	2,281,741	474,084	495,663	2,279,693	21.7%	474,993	483,422	101.8%
Fac. Repl.	65,872	279,688	738,498	77,663	82,227	327,692	25.1%	72,356	72,143	99.7%
TOTAL	\$ 25,764,077	\$ 33,075,018	\$ 110,509,698	\$ 26,684,276	\$ 26,567,052	\$ 109,005,486	24.4%	\$ 26,972,127	\$ 26,341,113	97.7%

Property Tax	6,010,290	11,940,298	23,534,872	6,019,419	5,166,627	23,594,093	21.9%	6,048,912	5,740,799	94.9%
Sales Tax	4,660,746	4,596,899	18,881,959	4,660,746	4,549,792	19,257,796	23.6%	4,678,068	4,756,623	101.7%
Other Taxes	1,335,662	715,512	5,594,764	1,339,888	763,250	5,524,412	13.8%	1,307,227	540,329	41.3%
Charges for Svc.	11,583,392	12,170,129	48,550,623	11,811,157	13,018,368	47,923,062	27.2%	12,272,773	12,471,341	101.6%
Licen. & Permits	162,776	212,720	770,460	198,027	177,020	738,224	24.0%	187,356	154,700	82.6%
Fines & Fees	479,424	489,023	2,551,772	526,342	433,080	2,386,184	18.1%	525,564	572,465	108.9%
Intergovernmental	1,125,915	1,199,353	4,556,807	1,151,530	1,291,108	4,596,596	28.1%	1,196,310	1,424,256	119.1%
Transfer-In	92,667	349,627	593,592	92,667	92,667	385,339	24.0%	92,667	92,667	100.0%
Donations	18,621	17,760	79,972	17,076	18,730	73,252	25.6%	16,213	26,906	166.0%
Other Revenue	294,585	1,383,697	5,394,878	867,424	1,056,411	4,526,528	23.3%	647,041	561,025	86.7%
TOTAL	\$ 25,764,077	\$ 33,075,018	\$ 110,509,698	\$ 26,684,276	\$ 26,567,052	\$ 109,005,486	24.4%	\$ 26,972,127	\$ 26,341,113	97.7%



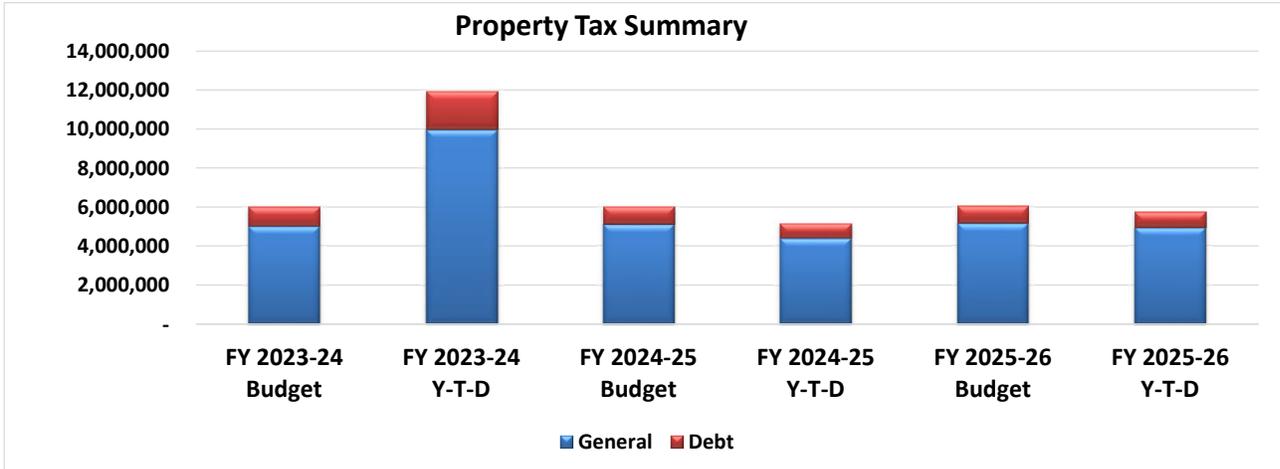
OPERATING BUDGET SUMMARY

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

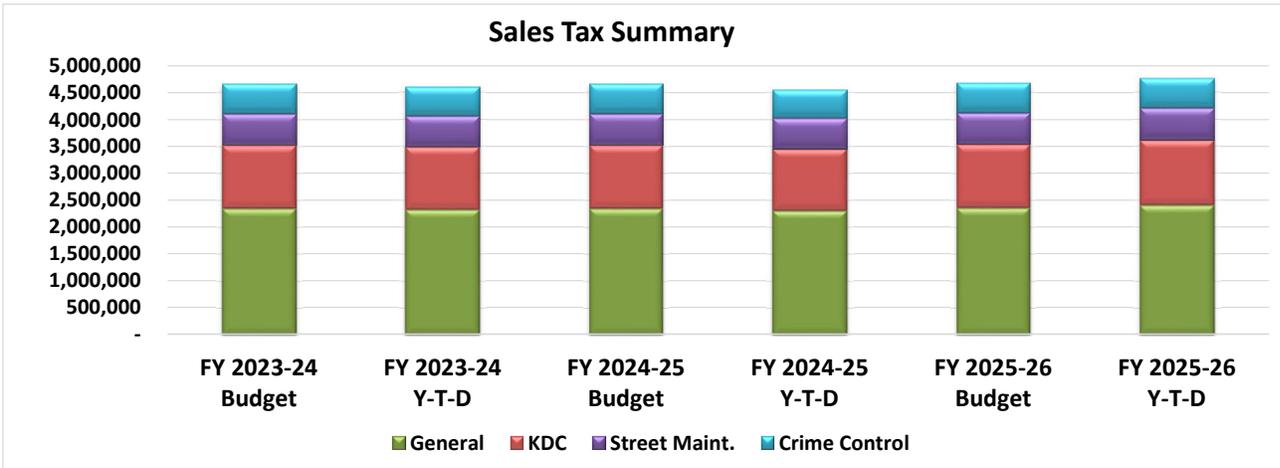
OBJECT CATEGORIES	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Y-T-D	FY 2024-25 Actual	FY 2024-25 Dec. As % Of Act.	FY 2025-26 Budget	FY 2025-26 Y-T-D	FY 2025-26. As % Of Bud.
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PROPERTY TAX BY FUND

General	5,008,735	9,965,306	19,641,705	5,111,428	4,394,988	20,067,981	21.9%	5,158,005	4,931,913	95.6%
Debt	1,001,554	1,974,991	3,893,167	907,991	771,639	3,526,112	21.9%	890,907	808,886	90.8%
TOTAL	\$ 6,010,290	\$ 11,940,298	\$ 23,534,872	\$ 6,019,419	\$ 5,166,627	\$ 23,594,093	21.9%	\$ 6,048,912	\$ 5,740,799	94.9%



General	2,345,414	2,319,630	9,523,730	2,345,414	2,299,524	9,724,703	23.6%	2,355,312	2,404,496	102.1%
KDC	1,172,707	1,159,815	4,761,865	1,172,707	1,149,762	4,862,352	23.6%	1,177,656	1,202,248	102.1%
Street Maint.	586,354	579,907	2,380,932	586,354	574,881	2,431,176	23.6%	588,828	601,124	102.1%
Crime Control	556,272	537,546	2,215,432	556,272	525,626	2,239,565	23.5%	556,272	548,756	98.6%
TOTAL	\$ 4,660,746	\$ 4,596,899	\$ 18,881,959	\$ 4,660,746	\$ 4,549,792	\$ 19,257,796	23.6%	\$ 4,678,068	\$ 4,756,623	101.7%



OPERATING BUDGET SUMMARY

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Y-T-D	FY 2024-25 Actual	FY 2024-25 Dec. As % Of Act.	FY 2025-26 Budget	FY 2025-26 Y-T-D	FY 2025-26. As % Of Bud.
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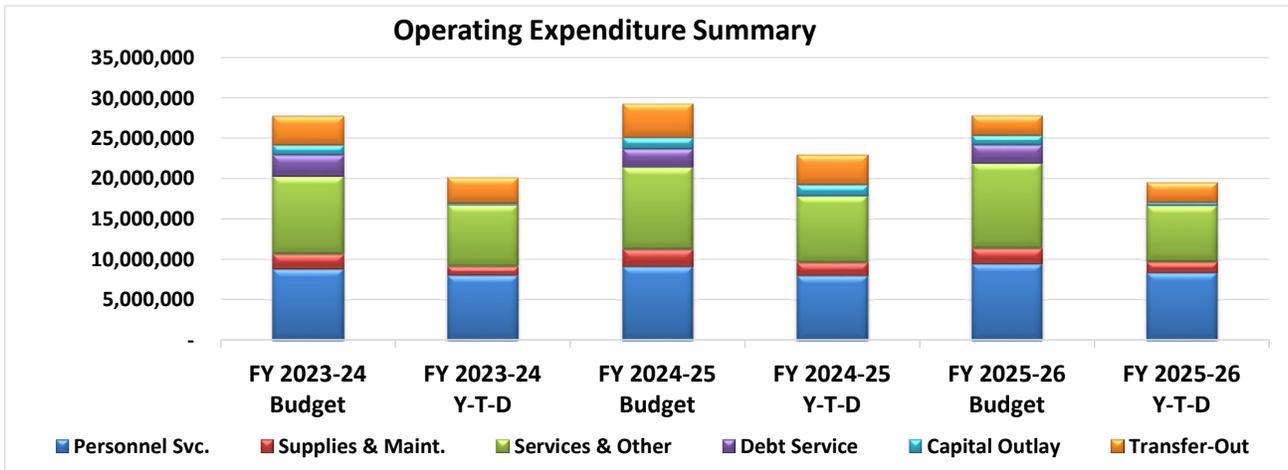
EXPENDITURE SUMMARY

Expenditures by Fund

General	11,087,681	10,149,751	42,614,565	12,903,684	11,416,721	49,781,364	22.9%	11,818,389	10,126,115	85.7%
Water/WW	7,483,581	4,812,363	28,484,831	7,903,892	5,731,009	28,651,606	20.0%	8,044,191	4,272,224	53.1%
Drainage	416,814	354,517	1,552,825	463,639	400,716	1,707,638	23.5%	494,533	364,269	73.7%
KDC	1,603,949	471,478	6,154,818	1,230,795	542,165	4,885,515	11.1%	1,280,328	600,075	46.9%
Pointe	775,313	650,130	3,468,760	833,850	764,698	3,571,168	21.4%	865,790	597,599	69.0%
KCCPD	1,784,790	1,417,483	6,967,024	759,070	457,864	3,451,922	13.3%	571,277	412,039	72.1%
Street Maint	651,354	657,354	2,603,914	958,854	723,854	3,833,914	18.9%	726,354	723,854	99.7%
Debt	999,148	487	3,177,532	890,687	619	3,563,266	0.0%	891,588	1,500	0.2%
Info Tech	779,851	581,086	2,810,692	952,498	829,233	3,023,715	27.4%	871,543	840,639	96.5%
Recreation SR	94,666	79,498	304,524	95,332	111,422	356,363	31.3%	96,025	50,190	52.3%
PEG Fund	33,750	67,942	110,354	38,750	66,347	91,734	72.3%	38,750	-	0.0%
Mun. Cr. Sp. Rev	13,867	-	32,212	14,616	-	33,787	0.0%	12,572	-	0.0%
Comm. Clean-up	9,525	-	0	9,525	-	-	N/A	9,525	-	0.0%
Self-Insurance	1,160,145	854,833	3,802,062	1,185,165	784,687	4,487,691	17.5%	1,243,784	1,368,475	110.0%
Fleet Repl.	633,865	4,242	1,612,196	974,153	1,063,824	2,927,479	36.3%	702,004	185,120	26.4%
Fac. Repl.	190,138	1,420	448,634	83,419	58,721	302,070	19.4%	109,375	-	0.0%
TOTAL	\$ 27,718,436	\$ 20,102,584	\$ 104,144,944	\$ 29,297,925	\$ 22,951,880	\$ 110,669,230	20.7%	\$ 27,776,026	\$ 19,542,098	70.4%

Expenditures by Category

Personnel Svc.	8,800,195	8,007,876	34,828,281	9,141,715	8,040,224	35,405,283	22.7%	9,439,355	8,379,807	88.8%
Supplies & Maint.	1,873,873	1,110,770	6,691,574	2,133,444	1,598,653	7,167,082	22.3%	1,930,585	1,356,486	70.3%
Services & Other	9,558,668	7,586,856	35,147,156	10,122,608	8,241,334	36,809,554	22.4%	10,491,686	6,918,643	65.9%
Debt Service	2,656,960	3,225	9,613,367	2,292,629	825	9,176,115	0.0%	2,296,505	3,900	0.2%
Capital Outlay	1,214,565	184,837	3,407,869	1,349,606	1,375,419	5,079,500	27.1%	1,144,116	409,482	35.8%
Transfer-Out	3,614,174	3,209,020	14,456,697	4,257,924	3,695,424	17,031,697	21.7%	2,473,781	2,473,781	100.0%
TOTAL	\$ 27,718,436	\$ 20,102,584	\$ 104,144,944	\$ 29,297,925	\$ 22,951,880	\$ 110,669,230	20.7%	\$ 27,776,026	\$ 19,542,098	70.4%



GENERAL FUND

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Y-T-D	FY 2024-25 Actual	FY 2024-25 Dec. As % Of Act.	FY 2025-26 Budget	FY 2025-26 Y-T-D	FY 2025-26. As % Of Bud.
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GENERAL FUND SUMMARY

GENERAL FUND SUMMARY										
Revenues	44,131,048	15,999,141	46,192,429	45,805,604	10,189,530	46,425,100	21.9%	45,885,539	10,689,361	23.3%
Expenditures	44,350,725	10,149,751	42,614,565	51,614,734	11,416,721	49,781,364	22.9%	47,273,556	10,126,115	21.4%
Variance	(219,677)	5,849,390	3,577,864	(5,809,130)	(1,227,192)	(3,356,264)	N/A	(1,388,017)	563,246	N/A

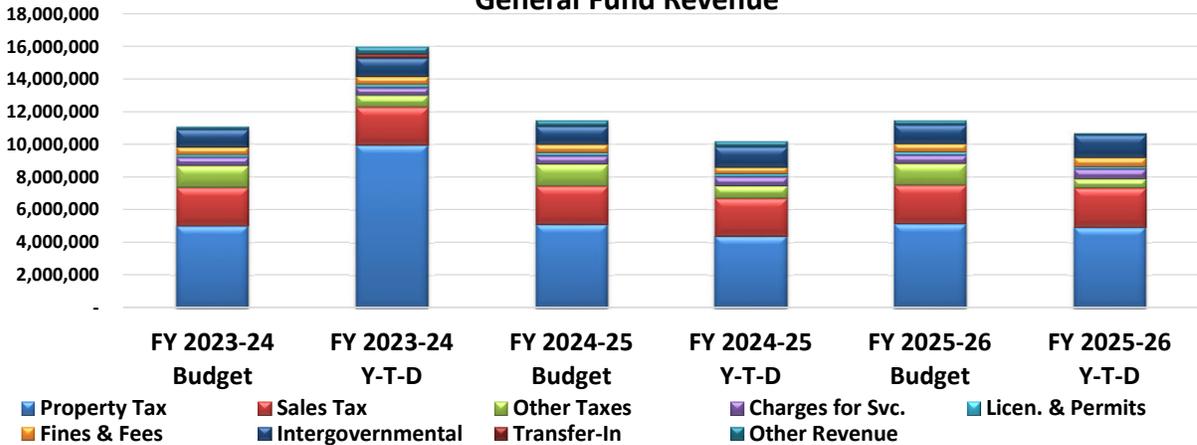
PRORATED GENERAL FUND SUMMARY

Revenues	11,032,762	15,999,141	46,192,429	11,451,401	10,189,530	46,425,100	21.9%	11,471,385	10,689,361	93.2%
Expenditures	11,087,681	10,149,751	42,614,565	12,903,684	11,416,721	49,781,364	22.9%	11,818,389	10,126,115	85.7%
Variance	(54,919)	5,849,390	3,577,864	(1,452,283)	(1,227,192)	(3,356,264)	N/A	(347,004)	563,246	N/A

GENERAL FUND REVENUE SUMMARY

Property Tax	5,008,735	9,965,306	19,641,705	5,111,428	4,394,988	20,067,981	21.9%	5,158,005	4,931,913	95.6%
Sales Tax	2,345,414	2,319,630	9,523,730	2,345,414	2,299,524	9,724,703	23.6%	2,355,312	2,404,496	102.1%
Other Taxes	1,315,383	715,512	5,527,247	1,322,767	763,250	5,470,036	14.0%	1,293,140	540,329	41.8%
Charges for Svc.	497,128	451,568	1,942,689	500,161	535,531	2,146,727	24.9%	522,560	600,800	115.0%
Licen. & Permits	162,776	212,720	770,460	198,027	177,020	735,769	24.1%	187,356	151,819	81.0%
Fines & Fees	466,551	472,626	2,427,385	505,352	417,130	2,287,619	18.2%	507,204	564,396	111.3%
Intergovernmental	1,082,481	1,160,616	4,389,851	1,108,276	1,251,391	4,420,054	28.3%	1,150,221	1,378,409	119.8%
Transfer-In	-	230,618	140,857	-	-	14,672	0.0%	-	-	N/A
Other Revenue	154,294	470,544	1,828,506	359,978	350,697	1,557,539	22.5%	297,588	117,199	39.4%
TOTAL REVENUE	\$ 11,032,762	\$ 15,999,141	\$ 46,192,429	\$ 11,451,401	\$ 10,189,530	\$ 46,425,100	21.9%	\$ 11,471,385	\$ 10,689,361	93.2%

General Fund Revenue



GENERAL FUND

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

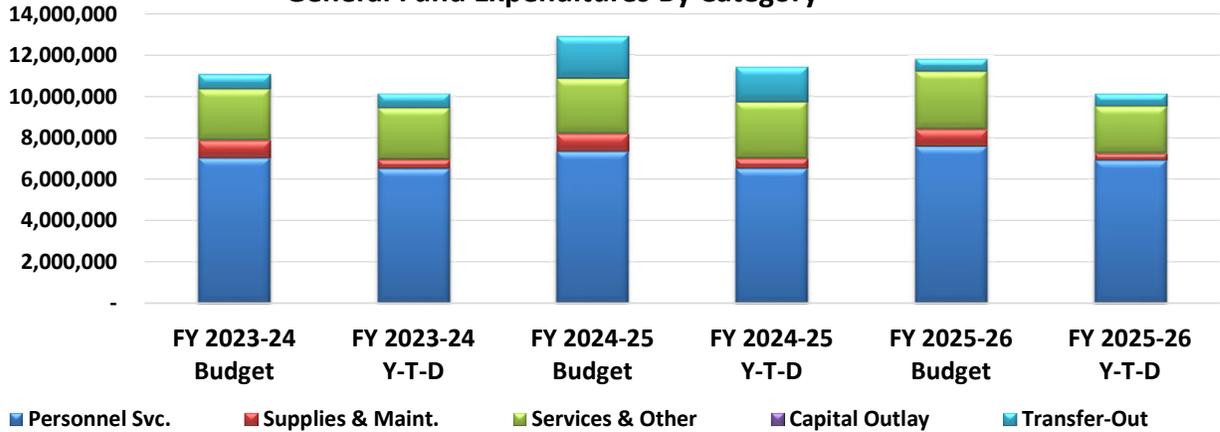
OBJECT CATEGORIES	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Y-T-D	FY 2024-25 Actual	FY 2024-25 Dec. As % Of Act.	FY 2025-26 Budget	FY 2025-26 Y-T-D	FY 2025-26. As % Of Bud.
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GENERAL FUND EXPENDITURE SUMMARY

Expenditures by Category

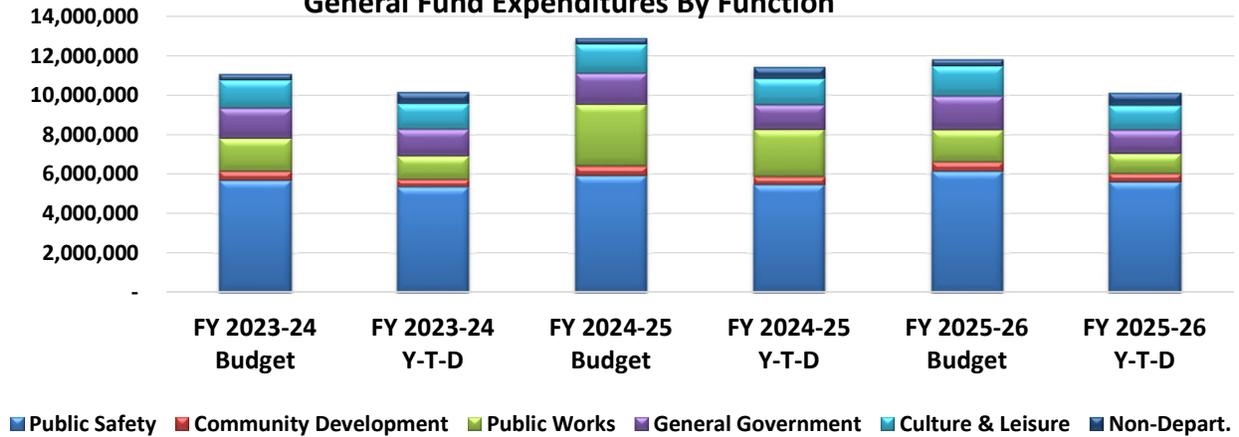
Personnel Svc.	7,042,849	6,511,321	27,848,649	7,349,184	6,519,153	28,520,997	22.9%	7,585,585	6,907,575	91.06%
Supplies & Maint.	833,915	437,774	2,749,951	846,048	473,575	2,899,310	16.3%	817,631	323,355	39.55%
Services & Other	2,480,601	2,484,239	9,139,173	2,662,529	2,722,576	10,118,019	26.9%	2,795,555	2,282,341	81.64%
Capital Outlay	13,900	-	11,125	14,506	-	117,371	0.0%	6,774	-	0.00%
Transfer-Out	716,417	716,417	2,865,667	2,031,417	1,701,417	8,125,667	20.9%	612,844	612,844	100.00%
TOTAL	\$ 11,087,681	\$ 10,149,751	\$ 42,614,565	\$ 12,903,684	\$ 11,416,721	\$ 49,781,364	22.9%	\$ 11,818,389	\$ 10,126,115	85.68%

General Fund Expenditures By Category



Public Safety	5,692,694	5,354,465	22,827,686	5,939,843	5,467,534	23,882,859	22.9%	6,143,643	5,620,337	91.48%
Community	470,495	375,040	1,766,374	472,405	383,397	1,833,840	20.9%	492,247	411,376	83.57%
Public Works	1,670,507	1,192,188	5,774,785	3,133,120	2,402,386	11,532,849	20.8%	1,617,255	1,016,479	62.85%
General	1,524,736	1,363,311	5,505,612	1,584,524	1,257,584	5,797,161	21.7%	1,715,334	1,182,030	68.91%
Culture & Leisure	1,429,868	1,281,393	5,600,793	1,475,525	1,323,746	5,738,007	23.1%	1,527,479	1,251,141	81.91%
Non-Depart.	299,381	583,355	1,139,314	298,267	582,075	1,475,940	39.4%	322,431	644,752	199.97%
TOTAL	\$ 11,087,681	\$ 10,149,751	\$ 42,614,565	\$ 12,903,684	\$ 11,416,721	\$ 50,260,655	22.7%	\$ 11,818,389	\$ 10,126,115	85.68%

General Fund Expenditures By Function



UTILITY FUND

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Y-T-D	FY 2024-25 Actual	FY 2024-25 Dec. As % Of Act.	FY 2025-26 Budget	FY 2025-26 Y-T-D	FY 2025-26. As % Of Bud.
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UTILITY FUND SUMMARY

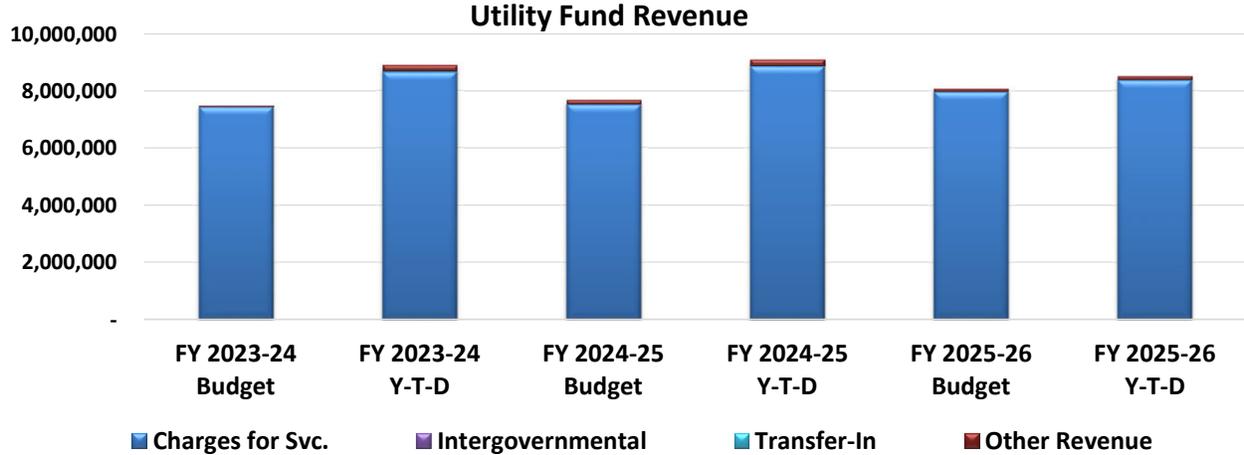
UTILITY FUND SUMMARY										
Revenues	29,937,849	8,892,800	32,903,541	30,633,452	9,103,261	31,623,362	28.8%	32,356,949	8,505,766	26.3%
Expenditures	29,934,325	4,812,363	28,484,831	31,615,566	5,731,009	28,651,606	20.0%	32,176,765	4,272,224	13.3%
Variance	3,524	4,080,437	4,418,710	(982,114)	3,372,253	2,971,756	N/A	180,184	4,233,541	N/A

PRORATED UTILITY FUND SUMMARY

Revenues	7,484,462	8,892,800	32,903,541	7,658,363	9,103,261	31,623,362	28.8%	8,089,237	8,505,766	105.1%
Expenditures	7,483,581	4,812,363	28,484,831	7,903,892	5,731,009	28,651,606	20.0%	8,044,191	4,272,224	53.1%
Variance	881	4,080,437	4,418,710	(245,529)	3,372,253	2,971,756	N/A	45,046	4,233,541	N/A

UTILITY FUND REVENUE SUMMARY

Charges for Svc.	7,435,752	8,649,907	32,101,161	7,504,150	8,866,698	30,724,413	28.9%	7,973,270	8,370,289	105.0%
Intergovernmental	14,677	9,981	51,928	12,255	10,960	57,068	19.2%	14,897	15,902	106.8%
Transfer-In	-	26,343	31,538	-	-	-	N/A	-	-	N/A
Other Revenue	34,034	206,570	718,914	141,959	225,603	841,882	26.8%	101,071	119,575	118.3%
TOTAL REVENUE	\$ 7,484,462	\$ 8,892,800	\$ 32,903,541	\$ 7,658,363	\$ 9,103,261	\$ 31,623,362	28.8%	\$ 8,089,237	\$ 8,505,766	105.1%



UTILITY FUND

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

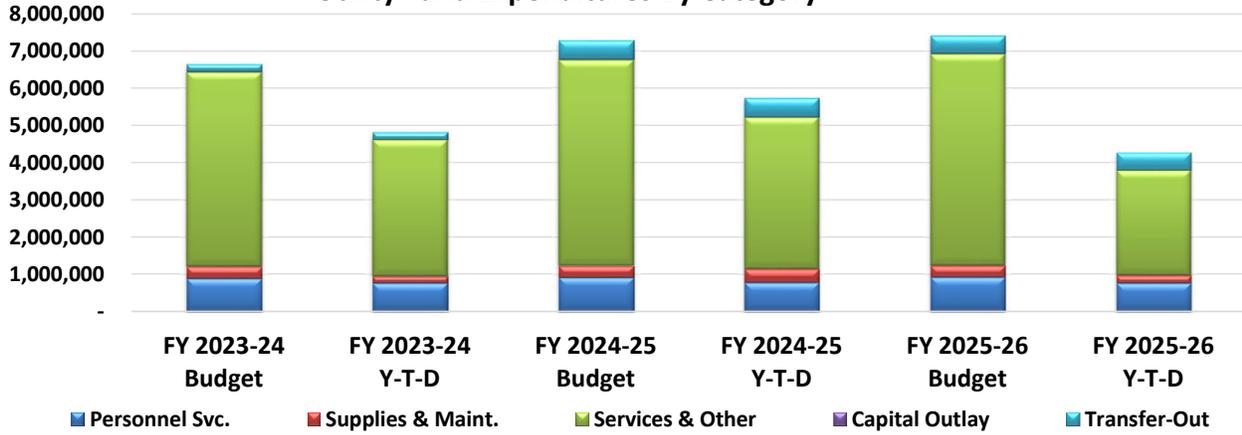
OBJECT CATEGORIES	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Y-T-D	FY 2024-25 Actual	FY 2024-25 Dec. As % Of Act.	FY 2025-26 Budget	FY 2025-26 Y-T-D	FY 2025-26. As % Of Bud.
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UTILITY FUND EXPENDITURE SUMMARY

Expenditures by Category

Personnel Svc.	898,694	767,141	3,483,301	917,318	781,082	3,379,779	23.1%	927,783	769,840	82.98%
Supplies & Maint.	310,227	177,533	1,234,877	309,615	362,122	1,276,335	28.4%	309,615	199,579	64.46%
Services & Other	5,228,183	3,659,525	19,573,682	5,526,796	4,075,098	19,396,945	21.0%	5,685,364	2,819,301	49.59%
Debt Service	823,977	1,913	3,310,056	621,413	206	2,489,631	0.0%	623,251	1,575	0.25%
Capital Outlay	16,250	-	57,915	16,250	-	58,916	0.0%	16,250	-	0.00%
Transfer-Out	206,250	206,250	825,000	512,500	512,500	2,050,000	25.0%	481,930	481,930	100.00%
TOTAL	\$ 7,483,581	\$ 4,812,363	\$ 28,484,831	\$ 7,903,892	\$ 5,731,009	\$ 28,651,606	20.0%	\$ 8,044,191	\$ 4,272,224	53.11%

Utility Fund Expenditures By Category



OTHER OPERATING FUNDS

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Y-T-D	FY 2024-25 Actual	FY 2024-25 Dec. As % Of Act.	FY 2025-26 Budget	FY 2025-26 Y-T-D	FY 2025-26. As % Of Bud.
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DEBT SERVICE FUND

Revenues	\$ 1,015,399	\$ 2,027,589	\$ 4,178,226	\$ 964,468	\$ 833,214	\$ 3,768,049	22.11%	\$ 923,929	\$ 854,136	92.45%
Operating Exp.	-	-	-	-	-	-	N/A	-	-	N/A
Debt Services	999,148	487	3,177,532	890,687	619	3,563,266	0.02%	891,588	1,500	0.17%
Transfer-Out	-	-	-	-	-	-	N/A	-	-	N/A
Expenditures	\$ 999,148	\$ 487	\$ 3,177,532	\$ 890,687	\$ 619	\$ 3,563,266	0.02%	\$ 891,588	\$ 1,500	0.17%
Variance	16,251	2,027,102	1,000,694	73,782	832,595	204,783		32,342	852,636	

DRAINAGE UTILITY FUND

Revenues	\$ 388,569	\$ 409,675	\$ 1,654,591	\$ 408,537	\$ 410,169	\$ 1,641,155	24.99%	\$ 399,798	\$ 407,127	101.83%
Personnel Svc.	173,620	157,783	707,103	177,588	172,131	677,165	25.42%	182,759	123,999	67.85%
Supplies & Maint.	36,600	11,763	75,260	36,150	13,782	91,449	15.07%	36,950	3,129	8.47%
Services & Other	144,094	122,471	520,463	164,902	129,803	599,024	21.67%	162,325	124,641	76.78%
Capital Imp.	-	-	-	-	-	-	N/A	-	-	N/A
Transfer-Out	62,500	62,500	250,000	85,000	85,000	340,000	25.00%	112,500	112,500	100.00%
Debt Services	-	-	-	-	-	-	N/A	-	-	N/A
Expenditures	\$ 416,814	\$ 354,517	\$ 1,552,825	\$ 463,639	\$ 400,716	\$ 1,707,638	23.47%	\$ 494,533	\$ 364,269	73.66%
Variance	(28,245)	55,158	101,766	(55,103)	9,453	(66,483)		(94,735)	42,858	

KELLER CRIME CONTROL AND PREVENTION DISTRICT FUND

Revenues	\$ 611,279	\$ 680,007	\$ 2,796,000	\$ 616,647	\$ 622,503	\$ 2,571,951	24.20%	616,839	651,791	105.67%
Personnel Svc.	29,406	28,877	125,094	32,349	29,501	129,712	22.74%	33,826	30,277	89.51%
Supplies & Maint.	116,581	79,055	496,945	87,544	102,893	525,916	19.56%	117,117	172,565	147.34%
Services & Other	11,800	7,040	31,163	12,175	4,936	28,722	17.18%	14,780	2,400	16.24%
Capital Imp.	369,984	177,510	1,285,748	352,353	178,034	1,668,971	10.67%	273,404	206,797	75.64%
Transfer-Out	1,125,000	1,125,000	4,500,000	142,500	142,500	570,000	25.00%	-	-	N/A
Debt Service	132,019	-	528,075	132,150	-	528,600	0.00%	132,150	-	0.00%
Expenditures	\$ 1,784,790	\$ 1,417,483	\$ 6,967,024	\$ 759,070	\$ 457,864	\$ 3,451,922	13.26%	\$ 571,277	\$ 412,039	72.13%
Variance	(1,173,511)	(737,476)	(4,171,025)	(142,424)	164,640	(879,970)		45,563	239,752	

KELLER DEVELOPMENT CORPORATION

Revenues	\$ 1,189,361	\$ 1,215,782	\$ 5,063,977	\$ 1,229,871	\$ 1,198,398	\$ 5,047,078	23.74%	\$ 1,216,304	\$ 1,235,308	101.56%
Personnel Svc.	-	-	-	-	-	-	N/A	-	-	N/A
Supplies & Maint.	31,250	8,174	76,885	31,250	-	87,371	0.00%	31,250	13,346	42.71%
Services & Other	12,479	12,479	49,916	12,011	12,011	48,045	25.00%	11,657	11,657	100.00%
Capital Imp.	3,250	-	9,697	9,000	-	34,864	0.00%	45,250	31,593	69.82%
Transfer-Out	855,154	450,000	3,420,616	530,154	530,154	2,120,616	25.00%	542,654	542,654	100.00%
Debt Services	701,816	825	2,597,704	648,380	-	2,594,619	0.00%	649,517	825	0.13%
Expenditures	\$ 1,603,949	\$ 471,478	\$ 6,154,818	\$ 1,230,795	\$ 542,165	\$ 4,885,515	11.10%	\$ 1,280,328	\$ 600,075	46.87%
Variance	(414,589)	744,304	(1,090,841)	(924)	656,233	161,564		(64,024)	635,233	

OTHER OPERATING FUNDS

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Y-T-D	FY 2024-25 Actual	FY 2024-25 Dec. As % Of Act.	FY 2025-26 Budget	FY 2025-26 Y-T-D	FY 2025-26. As % Of Bud.
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KELLER POINTE

Revenues	\$ 775,702	\$ 630,745	\$ 3,413,851	\$ 847,917	\$ 725,411	\$ 3,609,507	20.10%	\$ 881,204	\$ 725,016	82.28%
Administration	232,471	236,607	955,151	217,246	269,554	977,820	27.57%	255,749	217,127	84.90%
Aquatics	155,387	102,523	749,915	164,871	132,016	777,136	16.99%	177,183	111,190	62.75%
Fitness	28,595	32,252	197,644	45,275	34,475	197,316	17.47%	49,808	35,883	72.04%
Recreation	160,556	98,102	731,926	184,984	96,915	708,019	13.69%	173,572	76,439	44.04%
Facility Ops.	122,292	106,113	456,849	125,402	81,789	424,880	19.25%	124,089	72,423	58.36%
Customer Svc.	76,012	74,534	325,760	76,103	70,076	335,677	20.88%	85,389	84,537	99.00%
Capital Rpl.	-	-	54,998	19,968	79,873	156,347	51.09%	-	-	N/A
Non-Depart.	-	-	-	-	-	-	N/A	-	-	N/A
Expenditures	\$ 775,313	\$ 650,130	\$ 3,472,243	\$ 833,850	\$ 764,698	\$ 3,577,193	21.38%	\$ 865,790	\$ 597,599	69.02%
Variance	388	(19,385)	(58,392)	14,067	(39,287)	32,314		15,414	127,418	

STREET MAINTENANCE

Revenues	\$ 589,224	\$ 606,845	\$ 2,559,131	\$ 618,404	\$ 611,018	\$ 2,584,267	23.64%	\$ 603,295	\$ 619,409	102.67%
Personnel Svc.	-	-	-	-	-	-	N/A	-	-	N/A
Supplies & Maint.	2,500	8,500	8,500	2,500	-	8,500	0.00%	2,500	-	0.00%
Services & Other	-	-	-	-	-	-	N/A	-	-	N/A
Capital Imp.	-	-	-	-	-	-	N/A	-	-	N/A
Transfer-Out	648,854	648,854	2,595,414	956,354	723,854	3,825,414	18.92%	723,854	723,854	100.00%
Debt Services	-	-	-	-	-	-	N/A	-	-	N/A
Expenditures	\$ 651,354	\$ 657,354	\$ 2,603,914	\$ 958,854	\$ 723,854	\$ 3,833,914	18.88%	\$ 726,354	\$ 723,854	99.66%
Variance	(62,129)	(50,509)	(44,783)	(340,449)	(112,836)	(1,249,647)		(123,058)	(104,444)	

INFORMATION SERVICES FUND

Revenues	\$ 670,047	\$ 697,730	\$ 2,782,975	\$ 939,266	\$ 943,608	\$ 3,805,457	24.80%	\$ 812,993	\$ 813,634	100.08%
Administration	615,880	466,394	2,196,427	805,229	721,089	2,607,950	27.65%	719,433	694,028	96.47%
Computer Replace	83,838	14,034	321,857	69,500	9,769	107,730	9.07%	66,525	46,157	69.38%
GIS	80,134	100,657	292,408	77,769	98,374	308,035	31.94%	85,585	100,454	117.37%
Expenditures	\$ 779,851	\$ 581,086	\$ 2,810,692	\$ 952,498	\$ 829,233	\$ 3,023,715	27.42%	\$ 871,543	\$ 840,639	96.45%
Variance	(109,805)	116,644	(27,717)	(13,232)	114,375	781,742		(58,550)	(27,004)	

RECREATION SPECIAL REVENUE FUND

Revenues	\$ 93,945	\$ 98,985	\$ 389,516	\$ 99,942	\$ 129,166	\$ 431,616	29.93%	\$ 97,933	\$ 104,910	107.12%
Expenditures	\$ 94,666	\$ 79,498	\$ 304,524	\$ 95,332	\$ 111,422	\$ 356,363	31.27%	\$ 96,025	\$ 50,190	52.27%
Variance	(721)	19,487	84,992	4,610	17,744	75,253		1,908	54,720	

OTHER OPERATING FUNDS

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2023-24 Budget	FY 2023-24 Y-T-D	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Y-T-D	FY 2024-25 Actual	FY 2024-25 Dec. As % Of Act.	FY 2025-26 Budget	FY 2025-26 Y-T-D	FY 2025-26. As % Of Bud.
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MUNICIPAL COURT SPECIAL REVENUE FUND

Revenues	\$ 14,049	\$ 17,261	\$ 96,677	\$ 24,352	\$ 20,221	\$ 79,658	25.38%	\$ 20,503	\$ 10,601	51.70%
Expenditures	\$ 13,867	\$ -	\$ 32,212	\$ 14,616	\$ -	\$ 33,787	0.00%	\$ 12,572	\$ -	0.00%
Variance	183	17,261	64,465	9,736	20,221	45,871		7,931	10,601	

PUBLIC EDUCATION AND GOVERNMENT (PEG) CABLE FUND

Revenues	\$ 22,169	\$ 6,984	\$ 96,774	\$ 22,764	\$ 5,833	\$ 77,369	7.54%	\$ 18,796	\$ 4,257	22.65%
Expenditures	\$ 33,750	\$ 67,942	\$ 110,354	\$ 38,750	\$ 66,347	\$ 91,734	72.33%	\$ 38,750	\$ -	0.00%
Variance	(11,581)	(60,958)	(13,580)	(15,986)	(60,515)	(14,364)		(19,954)	4,257	

SELF-INSURANCE FUND

Revenues	\$ 1,326,897	\$ 986,174	\$ 5,303,999	\$ 1,235,693	\$ 1,181,505	\$ 4,675,490	25.27%	\$ 1,259,471	\$ 1,160,148	92.11%
Expenditures	\$ 1,160,145	\$ 854,833	\$ 3,802,062	\$ 1,185,165	\$ 784,687	\$ 4,487,691	17.49%	\$ 1,243,784	\$ 1,368,475	110.03%
Variance	166,752	131,341	1,501,937	50,528	396,818	187,799		15,688	(208,328)	

FLEET REPLACEMENT FUND

Revenues	\$ 473,797	\$ 513,391	\$ 2,281,741	\$ 474,084	\$ 495,663	\$ 2,279,693	21.74%	\$ 474,993	\$ 483,422	101.77%
Expenditures	\$ 633,865	\$ 4,242	\$ 1,612,196	\$ 974,153	\$ 1,063,824	\$ 2,927,479	36.34%	\$ 702,004	\$ 185,120	26.37%
Variance	(160,069)	509,148	669,544	(500,069)	(568,161)	(647,786)		(227,011)	298,302	

COMMUNITY CLEAN-UP FUND

Revenues	\$ 10,546	\$ 12,223	\$ 57,773	\$ 14,905	\$ 15,326	\$ 58,040	26.41%	\$ 13,091	\$ 4,084	31.19%
Expenditures	\$ 9,525	\$ -	\$ 0	\$ 9,525	\$ -	\$ -	N/A	\$ 9,525	\$ -	0.00%
Variance	1,021	12,223	57,773	5,380	15,326	58,040		3,566	4,084	

FACILITY CAPITAL EQUIPMENT REPLACEMENT FUND

Revenues	\$ 65,872	\$ 279,688	\$ 738,498	\$ 77,663	\$ 82,227	\$ 327,692	25.09%	\$ 72,356	\$ 72,143	99.71%
Expenditures	\$ 190,138	\$ 1,420	\$ 448,634	\$ 83,419	\$ 58,721	\$ 302,070	19.44%	\$ 109,375	\$ -	0.00%
Variance	(124,267)	278,268	289,864	(5,756)	23,505	25,622		(37,020)	72,143	

FY 2025-26 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
General Fund	\$ 34,856,440	\$ -	\$ 18,909,422	\$ -	\$ 15,947,017	
Source of Policy Minimum/Restricted/Assigned			FBP requires 40% of On-Going Exps.			Future One-Times - OTK TBD; \$1.1M Sidewalk Improvements; \$1.2M Street Maintenance; 3rd ambulance TBD
Keller Development Corporation Fund	\$ 3,230,854	\$ 2,582,475	\$ 648,380	\$ -	\$ -	
Source of Policy Minimum/Restricted/Assigned		Texas Local Government Code Chapter 505	FBP requires 25% of Avg. Debt Pmnt			Voters approved restriction to park activities and requires voter approval to change
Recreation Special Revenue Fund	\$ 432,280	\$ -	\$ -	\$ 432,280	\$ -	
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	\$ 340,245	\$ 340,245	\$ -	\$ -	\$ -	
Source of Policy Minimum/Restricted/Assigned		Texas Code of Criminal Procedures Chtp 102				N/A
Public Safety Special Revenue Fund	\$ 187,770	\$ 187,770	\$ -	\$ -	\$ -	
Source of Policy Minimum/Restricted/Assigned		Fund provided by various State agencies & limited to defined purposes				N/A
Public Education And Government Cable	\$ 565,597	\$ 565,597	\$ -	\$ -	\$ -	
Source of Policy Minimum/Restricted/Assigned		Texas Utilities Code Chpt 66 / FCC rulings				N/A

FY 2025-26 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
Keller Crime Control And Prevention District Fund	\$ 4,258,904	\$ 1,653,482	\$ 131,683	\$ 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 25% of Avg. Debt Pmnt	CIP/Building Maint Fund		
Information Technology Fund	\$ 2,015,012	\$ -	\$ -	\$ 2,015,012	\$ -	N/A
Source of Policy Minimum/Restricted/Assigned				Limited to IT operations and computer replacements		
Community Clean-Up Fund	\$ 516,817	\$ 516,817	\$ -	\$ -	\$ -	N/A
Source of Policy Minimum/Restricted/Assigned		CWD Franchise Contract provides % of clean-up costs				
The Keller Pointe Fund	\$ 889,782	\$ -	\$ 692,632	\$ 197,149	\$ -	N/A
Source of Policy Minimum/Restricted/Assigned			FBP requires 20% of On-Going Expenditures	Limited to Pointe activities		
Debt Service Fund	\$ 5,611,414	\$ -	\$ 889,999	\$ 4,721,415	\$ -	Reduction of debt service costs can negatively impact rollback; Future Issuances FY 29 Old Town Sidestreets ~\$17M
Source of Policy Minimum/Restricted/Assigned			FBP requires 25% of Avg. Debt Pmnt			
Street And Sidewalk Improvements Fund	\$ 1,824,679	\$ 1,824,679	\$ -	\$ -	\$ -	
Source of Policy Minimum/Restricted/Assigned		Texas Tax Code Chapter 327				
Self Health Insurance	\$ 8,277,419	\$ 8,277,419	\$ -	\$ -	\$ -	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 2025-26 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
Fleet Replacement Fund Source of Policy Minimum/Restricted/Assigned	\$ 4,612,113	\$ -	\$ -	\$ 4,612,113	\$ -	FY 26 = ~600K Ambulance
Facility Capital Replacement Fund Source of Policy Minimum/Restricted/Assigned	\$ 1,666,412	\$ -	\$ -	\$ 1,666,412	\$ -	
Water And Wastewater Fund Source of Policy Minimum/Restricted/Assigned	\$ 21,899,068	\$ -	\$ 7,410,253 FBP requires 16.7% of On-Going Exps.+25% avg. annual payment + rate stabilization (w&s revenue)	\$ 14,488,815 Limited to W/WW activities	\$ -	N/A
Drainage Utility Fund Source of Policy Minimum/Restricted/Assigned	\$ 2,440,715	\$ -	\$ 488,143 FBP requires 20.0% of On-Going Exps.	\$ 1,952,572 Limited to drainage activities	\$ -	N/A
TOTAL OPERATING FUNDS	\$ 93,625,521	\$ 15,948,484	\$ 29,170,512	\$ 32,559,508	\$ 15,947,017	

FY 2025-26 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
Facility CIP Source of Policy Minimum/Restricted/Assigned	\$ 4,439,578	\$ 67,812 Outstanding PO balances	\$ -	\$ 1,500,000 Project budgets with no PO	\$ 2,871,766	\$1.5M in ED Incentives; \$275K Senior Activity Center; \$795k PD Renovations
Pointe CIP Source of Policy Minimum/Restricted/Assigned	\$ 23,483	\$ - Outstanding PO balances	\$ -	\$ 21,724 Project budgets with no PO	\$ 1,759	\$22K Indoor Pool Repairs
Street CIP Source of Policy Minimum/Restricted/Assigned	\$ 19,446,191	\$ 31,005,970 Outstanding PO balances	\$ -	\$ - Project budgets with no PO	\$ (11,559,779)	\$31M Elm St - FB does not include 24 Debt Issuance of \$15M
Parks CIP Source of Policy Minimum/Restricted/Assigned	\$ 9,843,292	\$ 1,333,673 Outstanding PO balances	\$ -	\$ - Project budgets with no PO	\$ 8,509,619	\$44M Sports Park - FB does not include \$28M Debt issuance
Water/WW CIP Source of Policy Minimum/Restricted/Assigned	\$ 8,588,817	\$ 5,829,913 Outstanding PO balances	\$ -	\$ - Project budgets with no PO	\$ 2,758,903	\$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	\$ 1,911,949	\$ 498,016 Outstanding PO balances	\$ -	\$ - Project budgets with no PO	\$ 1,413,933	\$611K Barbara Lane project, \$1.00M Nightingale Culvert,
TOTAL CIP FUNDS	\$ 44,253,309	\$ 38,735,384	\$ -	\$ 1,521,724	\$ 3,996,201	

FY 2025-26 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
Library Fund	\$ 148,061	\$ 148,061	\$ -	\$ -	\$ -	
Source of Policy		Funds provided by				N/A
Minimum/Restricted/Assigned		Library donations with restriction to only library				
Public Art	\$ 209,792	\$ 209,792	\$ -	\$ -	\$ -	
Source of Policy		Created by Ordinance				N/A
Minimum/Restricted/Assigned		1120				
Hotel-Motel Tax Fund	\$ 126,766	\$ 126,766	\$ -	\$ -	\$ -	
Source of Policy		Texas Tax Code Chapter				380 Agreement provides Hotel Tax back to Hampton Inn
Minimum/Restricted/Assigned		351				
Employee Sec 125	\$ 208,746	\$ 208,746	\$ -	\$ -	\$ -	
Source of Policy						N/A
Minimum/Restricted/Assigned						
Single Non-Profit Trust	\$ (17,335)	\$ (17,335)	\$ -	\$ -	\$ -	
Source of Policy						Funds will become committed once self- insurance program is approved.
Minimum/Restricted/Assigned						
Tree Restoration	\$ 422,959	\$ 422,959	\$ -	\$ -	\$ -	
Source of Policy		Texas Local Government				N/A
Minimum/Restricted/Assigned		Code Chapter 212				
GF Bond Fund	\$ 27,859,543	\$ 27,859,543	\$ -	\$ -	\$ -	
Source of Policy		Unspent Bond Funds.				Keller Hicks Road; Elm St.; Sports Park
Minimum/Restricted/Assigned		Funds limited by bond covenants				
Grant Fund	\$ 1,130,274	\$ 1,130,274	\$ -	\$ -	\$ -	
Source of Policy		Fund usage determined				
Minimum/Restricted/Assigned		by granting agency				

FY 2025-26 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
Roadway impact Source of Policy Minimum/Restricted/Assigned	\$ 4,606,439	\$ 4,606,439	\$ -	\$ -	\$ -	https://www.cityofkeller.com/doing-business/planning-zoning/impact-fee-ordinance-new
Park Development Source of Policy Minimum/Restricted/Assigned	\$ 1,349	\$ 1,349	\$ -	\$ -	\$ -	
W/WW Bond Fund Source of Policy Minimum/Restricted/Assigned	\$ 5,430,358	\$ 5,430,358	\$ -	\$ -	\$ -	21 SWIFT; 23 SWIFT
Water Impact Source of Policy Minimum/Restricted/Assigned	\$ 2,386,300	\$ 2,386,300	\$ -	\$ -	\$ -	https://www.cityofkeller.com/doing-business/planning-zoning/impact-fee-ordinance-new
WW Impact Source of Policy Minimum/Restricted/Assigned	\$ 1,561,217	\$ 1,561,217	\$ -	\$ -	\$ -	https://www.cityofkeller.com/doing-business/planning-zoning/impact-fee-ordinance-new
TOTAL NON-BUDGETED FUNDS	\$ 44,074,467	\$ 44,074,467	\$ -	\$ -	\$ -	
TOTAL ALL FUNDS	\$ 181,953,297	\$ 98,758,335	\$ 29,170,512	\$ 34,081,232	\$ 19,943,218	

FY 2025-26 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Total
CIP	\$ 38,735,384	\$ -	\$ 1,521,724	\$ 3,996,201	\$ 44,253,309
General	-	18,909,422	-	15,947,017	34,856,440
Enterprise	-	8,591,028	18,653,548	-	27,244,577
Impact Fee	8,555,304	-	-	-	8,555,304
Sales Tax	6,060,636	780,063	2,473,739	-	9,314,437
Debt/Bond	33,289,901	889,999	4,721,415	-	38,901,315
Other	12,117,110	-	432,280	-	12,549,390
Replacement	-	-	6,278,525	-	6,278,525
Total	\$ 98,758,335	\$ 29,170,512	\$ 34,081,232	\$ 19,943,218	181,953,297

