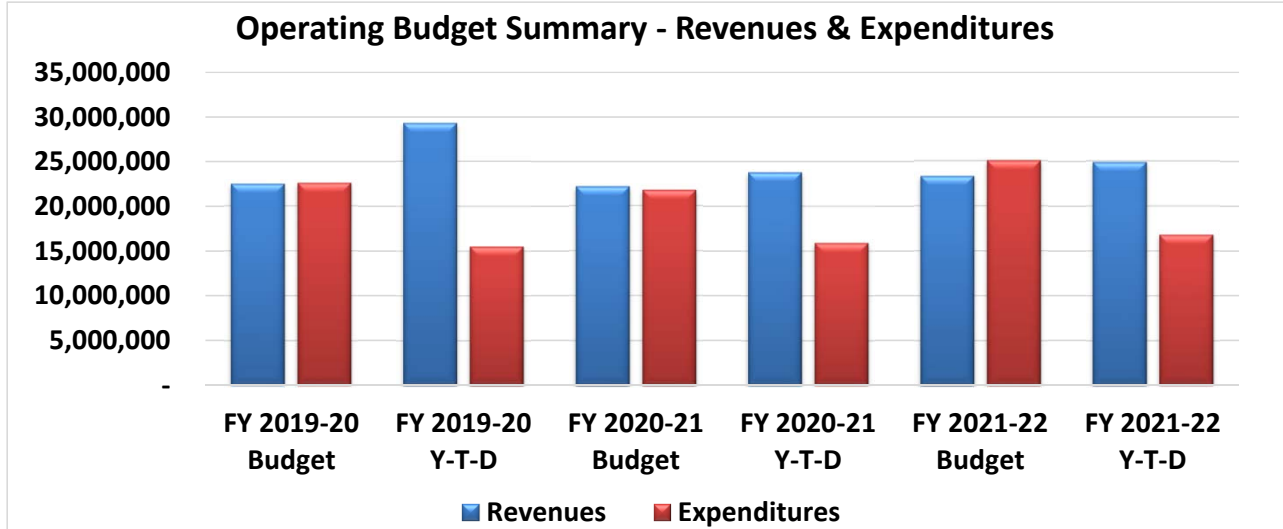


OPERATING BUDGET SUMMARY

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2019-20 Budget	FY 2019-20 Y-T-D	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Y-T-D	FY 2020-21 Actual	FY 2020-21 Dec. As % Of Act.	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22. As % Of Bud.
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SUMMARY



OPERATING SUMMARY										
Revenues	89,784,763	29,277,262	91,228,350	88,466,981	23,773,680	90,710,039	26.2%	93,199,128	24,874,097	26.7%
Expenditures	90,273,854	15,490,975	81,359,944	86,993,942	15,887,426	83,196,322	19.1%	100,247,944	16,793,928	16.8%
Variance	(489,091)	13,786,286	9,868,406	1,473,039	7,886,254	7,513,717	N/A	(7,048,816)	8,080,170	N/A

PRORATED OPERATING SUMMARY										
Revenues	22,446,191	29,277,262	91,228,350	22,116,745	23,773,680	90,710,039	26.2%	23,299,782	24,874,097	106.8%
Expenditures	22,568,464	15,490,975	81,359,944	21,748,486	15,887,426	83,196,322	19.1%	25,061,986	16,793,928	67.0%
Variance	(122,273)	13,786,286	9,868,406	368,260	7,886,254	7,513,717	N/A	(1,762,204)	8,080,170	N/A

OPERATING BUDGET SUMMARY

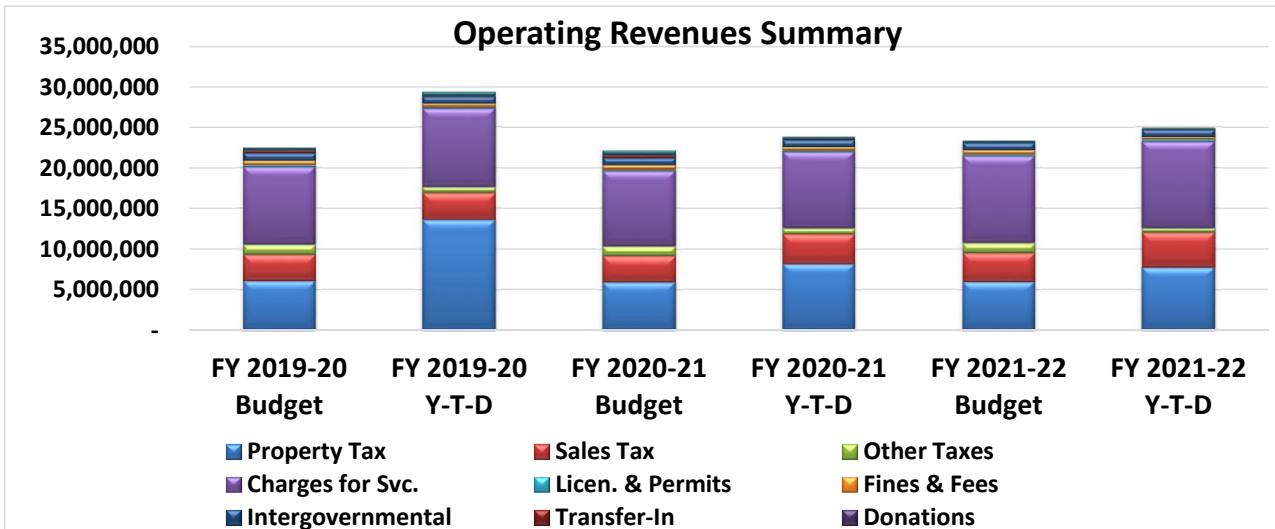
UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2019-20 Budget	FY 2019-20 Y-T-D	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Y-T-D	FY 2020-21 Actual	FY 2020-21 Dec. As % Of Act.	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22. As % Of Bud.
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REVENUE SUMMARY

General	9,904,202	15,128,224	39,956,702	9,891,837	11,214,620	41,833,365	26.8%	10,090,950	11,211,664	111.1%
Water/WW	6,933,401	7,296,210	24,204,339	6,900,255	7,143,880	25,677,453	27.8%	7,050,785	7,454,890	105.7%
Drainage	372,557	381,545	1,524,001	376,343	375,871	1,494,414	25.2%	362,290	376,510	103.9%
KDC	824,808	909,235	3,732,998	826,548	935,922	4,076,993	23.0%	909,499	1,084,577	119.2%
Pointe	840,524	646,226	1,886,476	662,806	578,602	2,585,190	22.4%	757,436	536,958	70.9%
KCCPD	429,119	477,741	1,886,069	429,119	481,057	2,393,715	20.1%	471,543	507,897	107.7%
Street Maint	416,992	422,013	1,821,507	410,140	463,545	2,027,416	22.9%	451,288	544,543	120.7%
Debt	1,095,088	2,789,069	9,196,925	940,074	1,473,070	3,765,231	39.1%	903,117	1,142,230	126.5%
Info Tech	577,164	582,730	2,330,136	582,208	583,898	2,329,369	25.1%	597,491	596,158	99.8%
Recreation SR	69,524	67,014	127,411	58,573	28,926	137,244	21.1%	37,171	91,334	245.7%
PEG Fund	41,318	2,907	122,319	29,397	1,103	107,457	1.0%	27,115	197	0.7%
Mun. Crt. Sp. Rev	28,030	18,060	81,672	17,190	12,487	49,848	25.1%	20,031	10,247	51.2%
Public Safety SR	17,020	10,078	80,504	36,160	17,148	196,199	8.7%	20,365	19,747	97.0%
Comm. Clean-up	9,500	11,187	46,257	10,588	13,362	40,546	33.0%	11,204	145	1.3%
Self-Insurance	300,000	-	1,442,147	250,000	-	1,005,179	0.0%	1,145,410	881,043	76.9%
Fleet Repl.	481,820	434,452	2,388,282	375,455	352,677	1,724,015	20.5%	380,001	353,925	93.1%
Fac. Repl.	105,125	100,571	400,605	320,055	97,514	1,266,403	7.7%	64,088	62,032	96.8%
TOTAL	\$ 22,446,191	\$ 29,277,262	\$ 91,228,350	\$ 22,116,745	\$ 23,773,680	\$ 90,710,039	26.2%	\$ 23,299,782	\$ 24,874,097	106.8%

Property Tax	6,090,507	13,588,053	24,084,364	5,929,659	8,168,044	24,122,857	33.9%	5,958,098	7,751,638	130.1%
Sales Tax	3,225,239	3,324,561	14,358,762	3,225,239	3,665,405	16,025,875	22.9%	3,579,143	4,285,987	119.7%
Other Taxes	1,184,308	663,829	4,705,748	1,155,421	693,915	4,638,764	15.0%	1,157,045	478,740	41.4%
Charges for Svc.	9,570,562	9,690,634	35,299,900	9,288,955	9,435,187	35,075,806	26.9%	10,730,551	10,699,843	99.7%
Licen. & Permits	200,902	212,078	770,923	194,908	224,451	1,348,691	16.6%	202,517	252,761	124.8%
Fines & Fees	589,507	422,938	1,935,741	554,486	393,005	2,051,494	19.2%	506,306	317,907	62.8%
Intergovernmental	899,667	827,339	3,467,071	886,573	861,904	3,730,199	23.1%	910,603	878,734	96.5%
Transfer-In	411,900	105,650	(505,914)	355,650	105,650	1,451,049	7.3%	72,667	72,667	100.0%
Donations	14,063	24,217	41,222	11,097	12,478	47,338	26.4%	-	30,789	N/A
Other Revenue	259,537	417,964	2,222,738	514,758	213,642	2,217,967	9.6%	182,854	105,031	57.4%
TOTAL	\$ 22,446,191	\$ 29,277,262	\$ 91,228,350	\$ 22,116,745	\$ 23,773,680	\$ 90,710,039	26.2%	\$ 23,299,782	\$ 24,874,097	106.8%



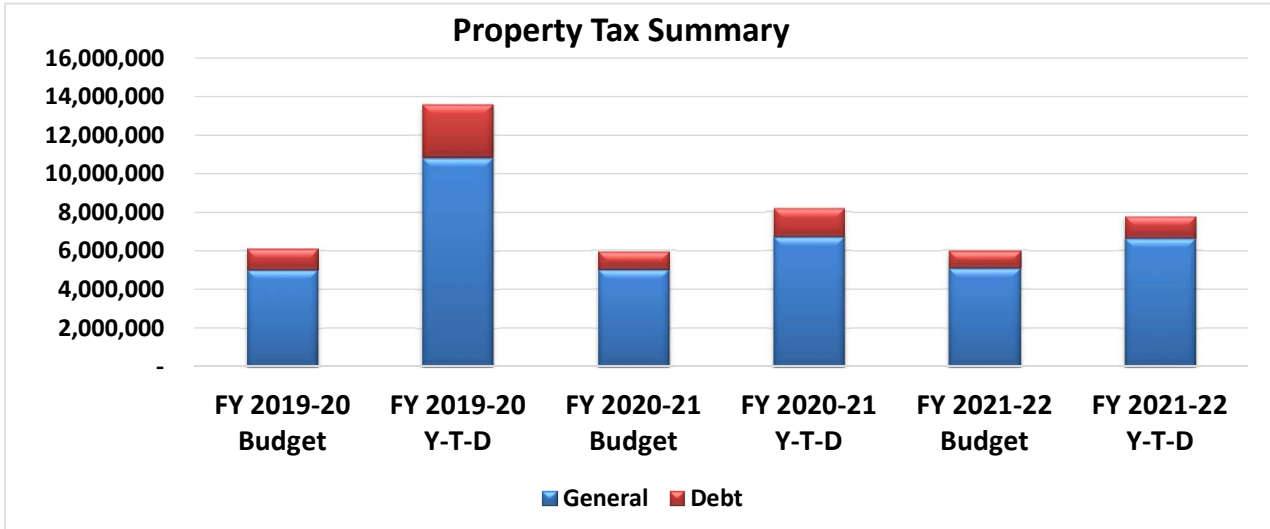
OPERATING BUDGET SUMMARY

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

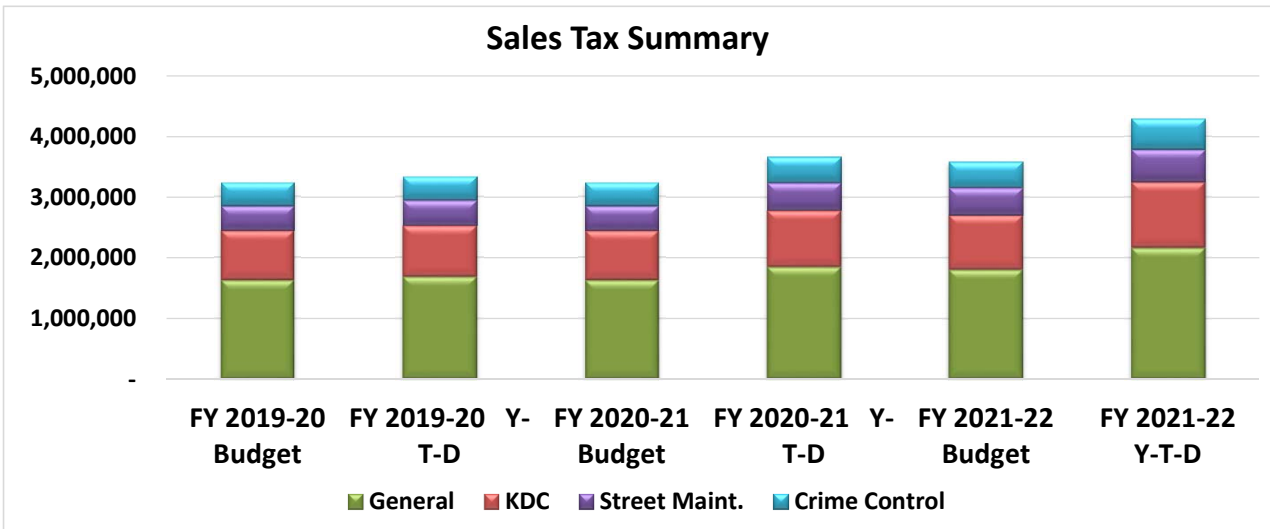
OBJECT CATEGORIES	FY 2019-20 Budget	FY 2019-20 Y-T-D	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Y-T-D	FY 2020-21 Actual	FY 2020-21 Dec. As % Of Act.	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22. As % Of Bud.
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PROPERTY TAX BY FUND

General	4,998,090	10,814,816	19,811,014	5,004,066	6,703,364	20,388,004	32.9%	5,060,672	6,610,310	130.6%
Debt	1,092,417	2,773,237	4,273,350	925,593	1,464,680	3,734,853	39.2%	897,426	1,141,328	127.2%
TOTAL	\$ 6,090,507	\$ 13,588,053	\$ 24,084,364	\$ 5,929,659	\$ 8,168,044	\$ 24,122,857	33.9%	\$ 5,958,098	\$ 7,751,638	130.1%



General	1,622,069	1,677,252	7,234,231	1,622,069	1,849,646	8,072,194	22.9%	1,800,057	2,159,321	120.0%
KDC	811,034	838,737	3,617,227	811,034	924,823	4,036,097	22.9%	900,029	1,079,661	120.0%
Street Maint.	405,517	419,396	1,808,641	405,517	462,412	2,018,048	22.9%	450,014	539,830	120.0%
Crime Control	386,619	389,176	1,698,664	386,619	428,524	1,899,536	22.6%	429,043	507,175	118.2%
TOTAL	\$ 3,225,239	\$ 3,324,561	\$ 14,358,762	\$ 3,225,239	\$ 3,665,405	\$ 16,025,875	22.9%	\$ 3,579,143	\$ 4,285,987	119.7%



OPERATING BUDGET SUMMARY

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2019-20 Budget	FY 2019-20 Y-T-D	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Y-T-D	FY 2020-21 Actual	FY 2020-21 Dec. As % Of Act.	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22. As % Of Bud.
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EXPENDITURE SUMMARY

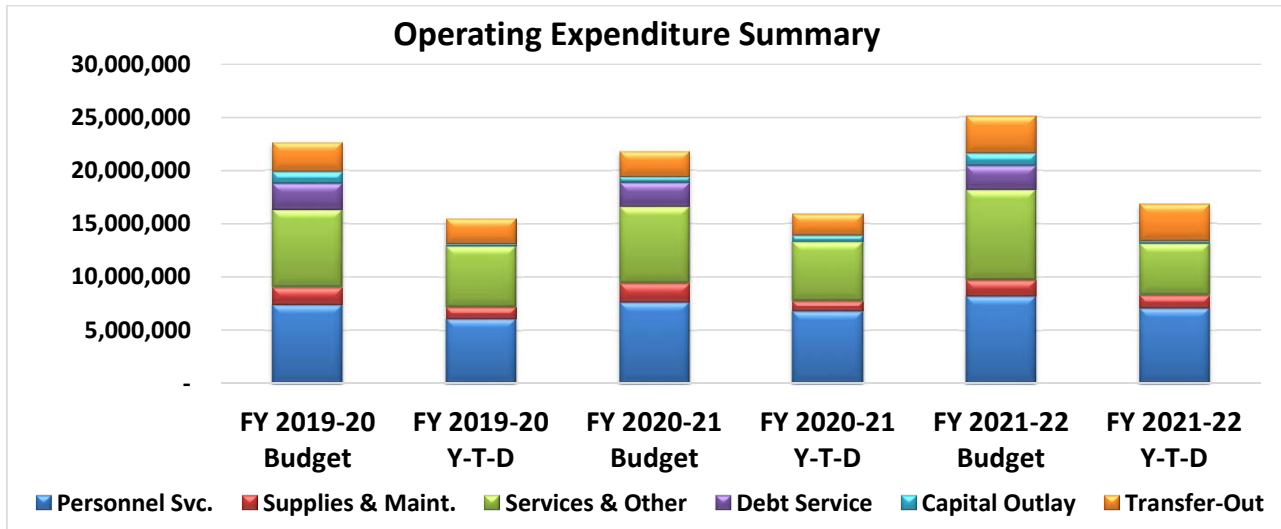
Expenditures by Fund

General	10,165,746	8,288,083	36,355,794	9,886,930	8,252,553	37,331,674	22.1%	11,361,295	9,968,116	87.7%
Water/WW	6,784,613	4,529,997	26,007,262	6,899,918	4,780,633	28,452,033	16.8%	7,041,307	3,309,577	47.0%
Drainage	500,154	429,991	1,884,298	463,055	415,927	1,640,585	25.4%	429,931	332,443	77.3%
KDC	638,226	353,454	2,542,750	827,430	315,529	3,309,650	9.5%	909,150	513,789	56.5%
Pointe	937,193	642,514	2,706,236	754,286	415,468	2,429,554	17.1%	821,596	460,616	56.1%
KCCPD	499,106	207,491	1,525,930	505,197	506,511	1,426,854	35.5%	516,807	156,918	30.4%
Street Maint	450,402	450,402	1,801,609	381,652	381,652	1,526,609	25.0%	450,014	450,014	100.0%
Debt	1,139,095	818	3,832,780	917,580	-	3,665,391	0.0%	909,461	750	0.1%
Info Tech	653,468	517,554	2,182,928	725,666	546,643	2,167,993	25.2%	589,851	529,935	89.8%
Recreation SR	72,353	63,408	95,589	72,353	23,833	113,213	21.1%	39,805	107,335	269.7%
PEG Fund	19,650	-	66,504	38,400	49,499	113,593	43.6%	50,875	60,922	119.7%
Mun. Crt. Sp. Rev	25,523	2,900	75,692	20,677	10,273	69,929	14.7%	13,618	2,900	21.3%
Public Safety SR	16,288	26,081	100,978	36,160	22,873	226,247	10.1%	20,886	38,056	182.2%
Comm. Clean-up	8,408	-	-	9,908	-	1,753	0.0%	9,908	-	0.0%
Self-Insurance	-	-	-	-	-	-	N/A	1,135,411	584,745	51.5%
Fleet Repl.	588,714	(21,717)	2,129,291	163,913	166,033	628,051	26.4%	503,453	261,075	51.9%
Fac. Repl.	69,525	-	52,303	45,361	-	93,194	0.0%	258,618	16,737	6.5%
TOTAL	\$ 22,568,464	\$ 15,490,975	\$ 81,359,944	\$ 21,748,486	\$ 15,887,426	\$ 83,196,322	19.1%	\$ 25,061,986	\$ 16,793,928	67.0%

Expenditures by Category

Personnel Svc.	7,378,904	6,080,259	26,215,670	7,621,428	6,785,824	28,918,979	23.5%	8,191,005	7,054,671	86.1%
Supplies & Maint.	1,639,854	1,096,965	5,138,114	1,789,867	933,342	5,897,181	15.8%	1,527,080	1,201,708	78.7%
Services & Other	7,247,529	5,731,380	26,829,674	7,155,343	5,548,176	28,633,426	19.4%	8,447,473	4,820,202	57.1%
Debt Service	2,481,334	2,250	9,199,255	2,261,518	-	9,010,303	0.0%	2,250,242	3,000	0.1%
Capital Outlay	1,060,812	182,590	3,168,448	516,971	580,971	1,122,997	51.7%	1,164,117	232,276	20.0%
Transfer-Out	2,760,031	2,397,531	10,808,784	2,403,359	2,039,113	9,613,437	21.2%	3,482,070	3,482,070	100.0%
TOTAL	\$ 22,568,464	\$ 15,490,975	\$ 81,359,944	\$ 21,748,486	\$ 15,887,426	\$ 83,196,322	19.1%	\$ 25,061,986	\$ 16,793,928	67.0%

Operating Expenditure Summary



GENERAL FUND

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2019-20 Budget	FY 2019-20 Y-T-D	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Y-T-D	FY 2020-21 Actual	FY 2020-21 Dec. As % Of	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22. As % Of Bud.
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GENERAL FUND SUMMARY

GENERAL FUND SUMMARY

Revenues	39,616,809	15,128,224	39,956,702	39,567,346	11,214,620	41,833,365	26.8%	40,363,799	11,211,664	27.8%
Expenditures	40,662,984	8,288,083	36,355,794	39,547,720	8,252,553	37,331,674	22.1%	45,445,179	9,968,116	21.9%
Variance	(1,046,175)	6,840,140	3,600,909	19,626	2,962,067	4,501,692	N/A	(5,081,380)	1,243,548	N/A

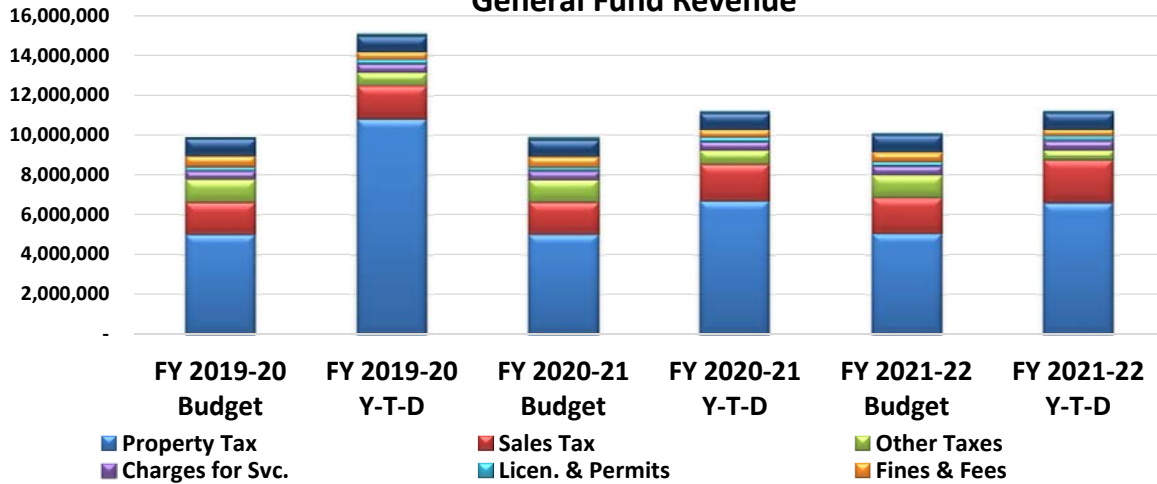
PRORATED GENERAL FUND SUMMARY

Revenues	9,904,202	15,128,224	39,956,702	9,891,837	11,214,620	41,833,365	26.8%	10,090,950	11,211,664	111.1%
Expenditures	10,165,746	8,288,083	36,355,794	9,886,930	8,252,553	37,331,674	22.1%	11,361,295	9,968,116	87.7%
Variance	(261,544)	6,840,140	3,600,909	4,907	2,962,067	4,501,692	N/A	(1,270,345)	1,243,548	N/A

GENERAL FUND REVENUE SUMMARY

Property Tax	4,998,090	10,814,816	19,811,014	5,004,066	6,703,364	20,388,004	32.9%	5,060,672	6,610,310	130.6%
Sales Tax	1,622,069	1,677,252	7,234,231	1,622,069	1,849,646	8,072,194	22.9%	1,800,057	2,159,321	120.0%
Other Taxes	1,144,390	663,829	4,593,531	1,127,424	693,915	4,534,333	15.3%	1,130,888	478,740	42.3%
Charges for Svc.	418,688	415,946	1,618,758	427,368	424,829	1,726,911	24.6%	452,010	467,763	103.5%
Licen. & Permits	200,902	212,078	770,923	194,908	224,451	1,348,691	16.6%	202,517	252,761	124.8%
Fines & Fees	552,558	407,630	1,859,996	535,814	381,569	2,000,206	19.1%	486,938	303,242	62.3%
Intergovernmental	862,818	789,767	3,310,246	832,634	838,380	3,322,029	25.2%	877,390	851,295	97.0%
Transfer-In	-	-	13,787	-	-	(12,034)	0.0%	-	-	N/A
Other Revenue	104,689	146,906	744,216	147,555	98,466	453,032	21.7%	80,478	88,231	109.6%
TOTAL REVENUE \$	9,904,202	\$ 15,128,224	\$ 39,956,702	\$ 9,891,837	\$ 11,214,620	\$ 41,833,365	26.8%	\$ 10,090,950	\$ 11,211,664	111.1%

General Fund Revenue



GENERAL FUND

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

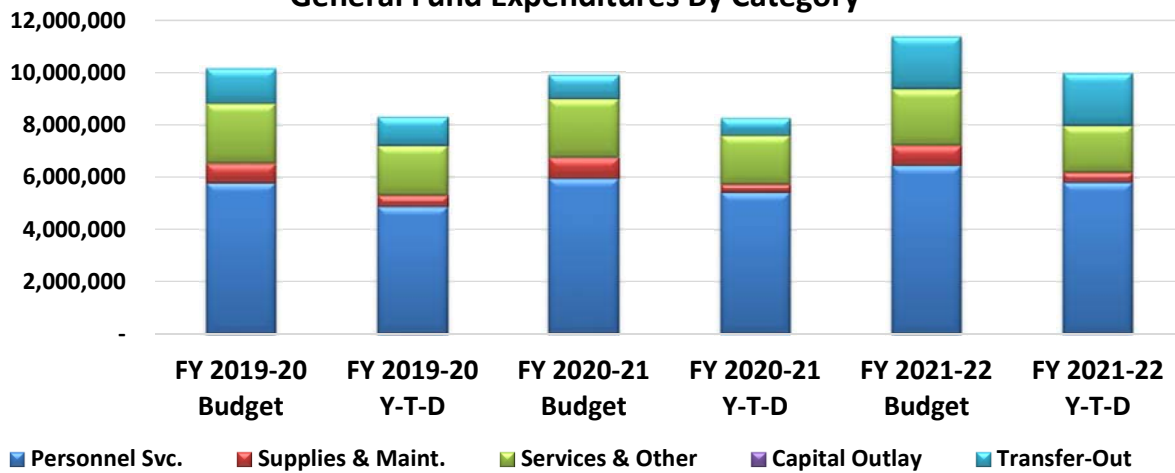
OBJECT CATEGORIES	FY 2019-20 Budget	FY 2019-20 Y-T-D	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Y-T-D	FY 2020-21 Actual	FY 2020-21 Dec. As % Of	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22. As % Of Bud.
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GENERAL FUND EXPENDITURE SUMMARY

Expenditures by Category

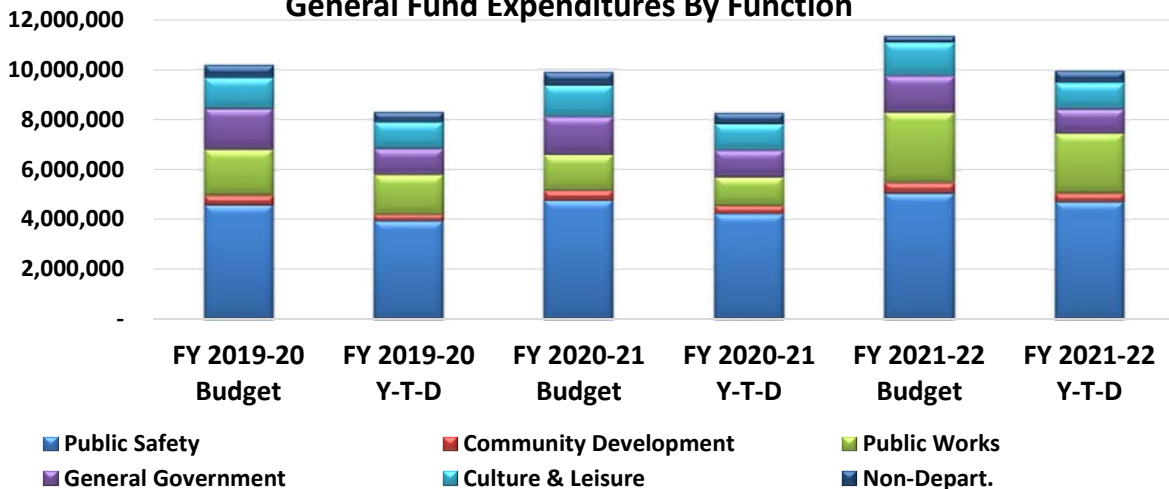
Personnel Svc.	5,789,151	4,869,258	20,445,421	5,946,147	5,426,823	23,135,432	23.5%	6,446,926	5,802,966	90.01%
Supplies & Maint.	736,599	425,747	2,488,891	799,617	299,844	2,702,657	11.1%	770,963	384,316	49.85%
Services & Other	2,294,173	1,902,505	8,131,973	2,233,058	1,870,152	7,864,150	23.8%	2,145,725	1,783,152	83.10%
Capital Outlay	13,750	8,500	92,556	2,375	-	6,499	0.0%	-	-	N/A
Transfer-Out	1,332,073	1,082,073	5,196,953	905,734	655,734	3,622,936	18.1%	1,997,681	1,997,681	100.00%
TOTAL	\$ 10,165,746	\$ 8,288,083	\$ 36,355,794	\$ 9,886,930	\$ 8,252,553	\$ 37,331,674	22.1%	\$ 11,361,295	\$ 9,968,116	87.74%

General Fund Expenditures By Category



Public Safety	4,563,258	3,933,987	15,489,804	4,752,288	4,224,509	18,376,754	23.0%	5,058,786	4,703,989	92.99%
Community	370,143	260,369	1,304,881	400,179	322,532	1,502,785	21.5%	424,360	333,021	78.48%
Public Works	1,855,913	1,585,681	7,235,101	1,435,144	1,147,581	5,633,009	20.4%	2,800,568	2,423,648	86.54%
General	1,635,713	1,052,845	5,438,146	1,518,214	1,073,308	4,852,495	22.1%	1,481,593	970,852	65.53%
Culture & Leisure	1,238,657	1,060,926	4,683,770	1,275,952	1,069,840	4,949,071	21.6%	1,346,323	1,062,887	78.95%
Non-Depart.	502,063	394,275	2,204,093	505,155	414,783	2,017,560	20.6%	249,665	473,719	189.74%
TOTAL	\$ 10,165,746	\$ 8,288,083	\$ 36,355,794	\$ 9,886,930	\$ 8,252,553	\$ 37,331,674	22.1%	\$ 11,361,295	\$ 9,968,116	87.74%

General Fund Expenditures By Function



UTILITY FUND

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2019-20 Budget	FY 2019-20 Y-T-D	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Y-T-D	FY 2020-21 Actual	FY 2020-21 Dec. As % Of Act.	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22. As % Of Bud.
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UTILITY FUND SUMMARY

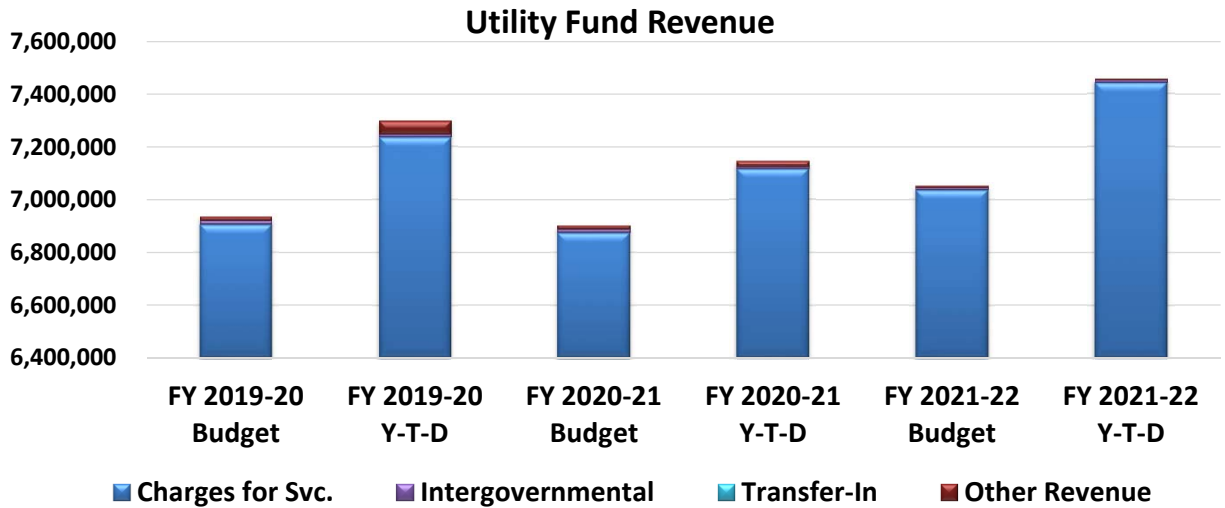
UTILITY FUND SUMMARY										
Revenues	27,733,604	7,296,210	24,204,339	27,601,020	7,143,880	25,677,453	27.8%	28,203,138	7,454,890	26.4%
Expenditures	27,138,452	4,529,997	26,007,262	27,599,670	4,780,633	28,452,033	16.8%	28,165,229	3,309,577	11.8%
Variance	595,152	2,766,213	(1,802,923)	1,350	2,363,247	(2,774,580)	N/A	37,909	4,145,313	N/A

PRORATED UTILITY FUND SUMMARY

Revenues	6,933,401	7,296,210	24,204,339	6,900,255	7,143,880	25,677,453	27.8%	7,050,785	7,454,890	105.7%
Expenditures	6,784,613	4,529,997	26,007,262	6,899,918	4,780,633	28,452,033	16.8%	7,041,307	3,309,577	47.0%
Variance	148,788	2,766,213	(1,802,923)	338	2,363,247	(2,774,580)	N/A	9,477	4,145,313	N/A

UTILITY FUND REVENUE SUMMARY

Charges for Svc.	6,902,965	7,234,376	26,195,263	6,872,655	7,113,836	25,539,795	27.9%	7,035,360	7,440,564	105.8%
Intergovernmental	14,830	10,807	50,514	12,779	8,224	57,881	14.2%	8,132	9,605	118.1%
Transfer-In	-	-	(2,185,923)	-	-	34,284	0.0%	-	-	N/A
Other Revenue	15,607	51,027	144,485	14,821	21,820	45,495	48.0%	7,293	4,721	64.7%
TOTAL REVENUE \$	6,933,401	\$ 7,296,210	\$ 24,204,339	\$ 6,900,255	\$ 7,143,880	\$ 25,677,453	27.8%	\$ 7,050,785	\$ 7,454,890	105.7%



UTILITY FUND

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

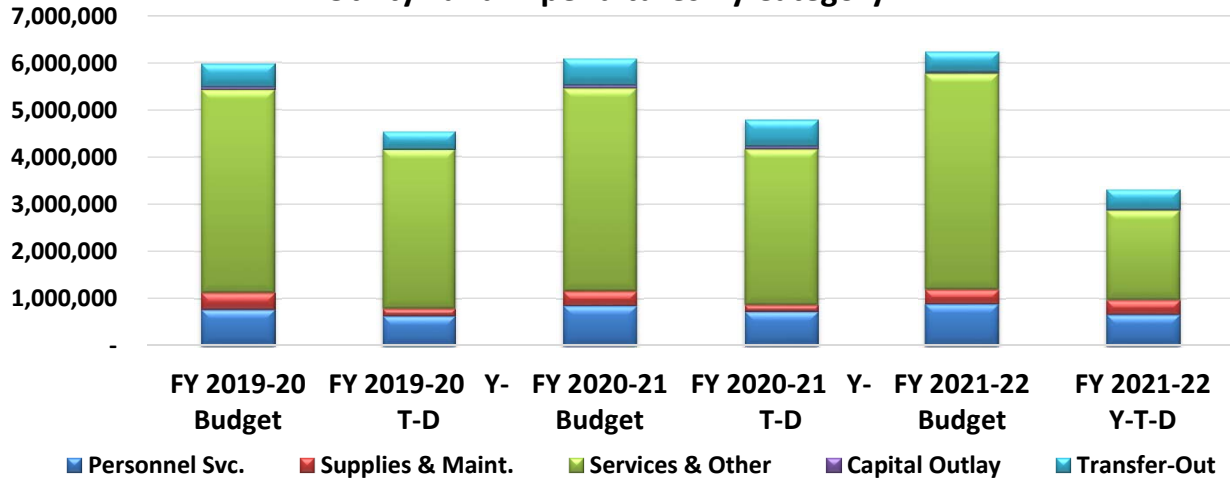
OBJECT CATEGORIES	FY 2019-20 Budget	FY 2019-20 Y-T-D	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Y-T-D	FY 2020-21 Actual	FY 2020-21 Dec. As % Of Act.	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22. As % Of Bud.
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UTILITY FUND EXPENDITURE SUMMARY

Expenditures by Category

Personnel Svc.	780,483	638,382	3,028,909	859,553	733,947	3,042,934	24.1%	890,655	670,413	75.27%
Supplies & Maint.	350,814	153,767	1,008,323	304,302	135,396	1,132,685	12.0%	306,547	303,800	99.10%
Services & Other	4,290,310	3,356,791	16,771,389	4,288,772	3,289,491	18,717,956	17.6%	4,571,054	1,890,229	41.35%
Debt Service	814,272	308	3,256,791	815,951	-	3,236,028	0.0%	813,051	1,500	0.18%
Capital Outlay	55,485	-	68,850	71,613	62,073	83,524	74.3%	28,750	12,384	43.08%
Transfer-Out	493,250	380,750	1,873,000	559,726	559,726	2,238,905	25.0%	431,250	431,250	100.00%
TOTAL	\$ 6,784,613	\$ 4,529,997	\$ 26,007,262	\$ 6,899,918	\$ 4,780,633	\$ 28,452,033	16.8%	\$ 7,041,307	\$ 3,309,577	47.00%

Utility Fund Expenditures By Category



OTHER OPERATING FUNDS

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2019-20 Budget	FY 2019-20 Y-T-D	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Y-T-D	FY 2020-21 Actual	FY 2020-21 Dec. As % Of Act.	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22. As % Of Bud.
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DEBT SERVICE FUND

Revenues	\$ 1,095,088	\$ 2,789,069	\$ 9,196,925	\$ 940,074	\$ 1,473,070	\$ 3,765,231	39.12%	\$ 903,117	\$ 1,142,230	126.48%
Operating Exp.	375	-	-	375	-	-	N/A	-	-	N/A
Debt Services	1,138,720	818	3,832,780	917,205	-	3,665,391	0.00%	909,461	750	0.08%
Transfer-Out	-	-	-	-	-	-	N/A	-	-	N/A
Expenditures	\$ 1,139,095	\$ 818	\$ 3,832,780	\$ 917,580	\$ -	\$ 3,665,391	0.00%	\$ 909,461	\$ 750	0.08%
Variance	(44,007)	2,788,252	5,364,145	22,493	1,473,070	99,840		(6,344)	1,141,480	

DRAINAGE UTILITY FUND

Revenues	\$ 372,557	\$ 381,545	\$ 1,524,001	\$ 376,343	\$ 375,871	\$ 1,494,414	25.15%	\$ 362,290	\$ 376,510	103.93%
Personnel Svc.	157,298	118,489	599,196	158,644	157,358	542,715	28.99%	167,062	105,274	63.01%
Supplies & Maint.	40,825	28,158	132,504	44,587	17,429	98,875	17.63%	37,350	4,769	12.77%
Services & Other	153,282	134,593	557,598	117,825	99,140	430,995	23.00%	119,269	116,150	97.38%
Capital Imp.	-	-	-	-	-	-	N/A	-	-	N/A
Transfer-Out	148,750	148,750	595,000	142,000	142,000	568,000	25.00%	106,250	106,250	100.00%
Debt Services	-	-	-	-	-	-	N/A	-	-	N/A
Expenditures	\$ 500,154	\$ 429,991	\$ 1,884,298	\$ 463,055	\$ 415,927	\$ 1,640,585	25.35%	\$ 429,931	\$ 332,443	77.32%
Variance	(127,598)	(48,445)	(360,298)	(86,713)	(40,055)	(146,171)		(67,642)	44,067	

KELLER CRIME CONTROL AND PREVENTION DISTRICT FUND

Revenues	\$ 429,119	\$ 477,741	\$ 1,886,069	\$ 429,119	\$ 481,057	\$ 2,393,715	20.10%	471,543	507,897	107.71%
Personnel Svc.	25,354	21,392	101,749	26,085	24,889	104,895	23.73%	26,280	26,033	99.06%
Supplies & Maint.	52,478	142,612	211,495	89,830	121,053	454,424	26.64%	43,025	65,032	151.15%
Services & Other	12,325	6,610	34,788	11,502	2,400	30,148	7.96%	14,377	6,847	47.62%
Capital Imp.	276,576	36,877	652,448	245,405	358,170	312,437	114.64%	300,750	59,006	19.62%
Debt Service	132,375	-	525,450	132,375	-	524,950	0.00%	132,375	-	0.00%
Expenditures	\$ 499,106	\$ 207,491	\$ 1,525,930	\$ 505,197	\$ 506,511	\$ 1,426,854	35.50%	\$ 516,807	\$ 156,918	30.36%
Variance	(69,987)	270,250	360,138	(76,077)	(25,455)	966,862		(45,264)	350,980	

KELLER DEVELOPMENT CORPORATION

Revenues	\$ 824,808	\$ 909,235	\$ 3,732,998	\$ 826,548	\$ 935,922	\$ 4,076,993	22.96%	\$ 909,499	\$ 1,084,577	119.25%
Personnel Svc.	-	-	-	-	-	-	N/A	-	-	N/A
Supplies & Maint.	6,250	-	16,071	6,250	4,881	26,140	18.67%	6,250	5,494	87.90%
Services & Other	12,009	11,709	46,836	10,948	10,648	42,590	25.00%	10,670	10,670	100.00%
Capital Imp.	45,250	161,870	180,610	-	-	-	N/A	-	-	N/A
Transfer-Out	178,750	178,750	715,000	414,247	300,000	1,656,987	18.11%	496,875	496,875	100.00%
Debt Services	395,967	1,125	1,584,234	395,986	-	1,583,934	0.00%	395,355	750	0.19%
Expenditures	\$ 638,226	\$ 353,454	\$ 2,542,750	\$ 827,430	\$ 315,529	\$ 3,309,650	9.53%	\$ 909,150	\$ 513,789	56.51%
Variance	186,582	555,782	1,190,248	(882)	620,394	767,343		349	570,788	

OTHER OPERATING FUNDS

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2019-20 Budget	FY 2019-20 Y-T-D	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Y-T-D	FY 2020-21 Actual	FY 2020-21 Dec. As % Of Act.	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22. As % Of Bud.
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KELLER POINTE

Revenues	\$ 840,524	\$ 646,226	\$ 1,886,476	\$ 662,806	\$ 578,602	\$ 2,585,190	22.38%	\$ 757,436	\$ 536,958	70.89%
Administration	210,295	186,327	715,169	212,689	162,536	689,238	23.58%	229,415	152,534	66.49%
Aquatics	148,457	65,773	370,107	155,065	56,866	492,517	11.55%	151,416	84,672	55.92%
Fitness	34,016	17,121	63,206	26,799	12,368	106,441	11.62%	28,726	20,187	70.28%
Recreation	159,490	77,061	292,697	141,452	43,990	427,324	10.29%	144,845	86,394	59.65%
Facility Ops.	131,312	81,692	372,933	143,541	83,548	475,312	17.58%	119,691	80,973	67.65%
Customer Svc.	78,715	57,733	236,204	74,740	56,161	238,723	23.53%	77,504	35,855	46.26%
Capital Rpl.	18,105	-	28,699	-	-	-	N/A	70,000	-	0.00%
Non-Depart.	156,806	156,806	627,222	-	-	-	N/A	-	-	N/A
Expenditures	\$ 937,193	\$ 642,514	\$ 2,706,236	\$ 754,286	\$ 415,468	\$ 2,429,554	17.10%	\$ 821,596	\$ 460,616	56.06%
Variance	(96,669)	3,713	(819,759)	(91,481)	163,134	155,636		(64,160)	76,342	

STREET MAINTENANCE

Revenues	\$ 416,992	\$ 422,013	\$ 1,821,507	\$ 410,140	\$ 463,545	\$ 2,027,416	22.86%	\$ 451,288	\$ 544,543	120.66%
Personnel Svc.	-	-	-	-	-	-	N/A	-	-	N/A
Supplies & Maint.	-	-	-	-	-	-	N/A	-	-	N/A
Services & Other	-	-	-	-	-	-	N/A	-	-	N/A
Capital Imp.	-	-	-	-	-	-	N/A	-	-	N/A
Transfer-Out	450,402	450,402	1,801,609	381,652	381,652	1,526,609	25.00%	450,014	450,014	100.00%
Debt Services	-	-	-	-	-	-	N/A	-	-	N/A
Expenditures	\$ 450,402	\$ 450,402	\$ 1,801,609	\$ 381,652	\$ 381,652	\$ 1,526,609	25.00%	\$ 450,014	\$ 450,014	100.00%
Variance	(33,411)	(28,389)	19,898	28,487	81,893	500,807		1,274	94,529	

INFORMATION SERVICES FUND

Revenues	\$ 577,164	\$ 582,730	\$ 2,330,136	\$ 582,208	\$ 583,898	\$ 2,329,369	25.07%	\$ 597,491	\$ 596,158	99.78%
Administration	542,158	437,111	1,768,666	597,228	451,129	1,782,118	25.31%	470,282	427,286	90.86%
Computer Replace	47,500	1,058	173,536	61,375	10,371	139,187	7.45%	49,545	10,890	21.98%
GIS	63,810	79,385	240,726	67,063	85,143	246,688	34.51%	70,024	91,759	131.04%
Expenditures	\$ 653,468	\$ 517,554	\$ 2,182,928	\$ 725,666	\$ 546,643	\$ 2,167,993	25.21%	\$ 589,851	\$ 529,935	89.84%
Variance	(76,304)	65,176	147,208	(143,459)	37,255	161,376		7,640	66,222	

RECREATION SPECIAL REVENUE FUND

Revenues	\$ 69,524	\$ 67,014	\$ 127,411	\$ 58,573	\$ 28,926	\$ 137,244	21.08%	\$ 37,171	\$ 91,334	245.72%
Expenditures	\$ 72,353	\$ 63,408	\$ 95,589	\$ 72,353	\$ 23,833	\$ 113,213	21.05%	\$ 39,805	\$ 107,335	269.65%
Variance	(2,830)	3,606	31,822	(13,780)	5,093	24,032		(2,635)	(16,001)	

OTHER OPERATING FUNDS

UPDATE OF REVENUES AND EXPENDITURES AT DECEMBER

OBJECT CATEGORIES	FY 2019-20 Budget	FY 2019-20 Y-T-D	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Y-T-D	FY 2020-21 Actual	FY 2020-21 Dec. As % Of Act.	FY 2021-22 Budget	FY 2021-22 Y-T-D	FY 2021-22. As % Of Bud.
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MUNICIPAL COURT SPECIAL REVENUE FUND

Revenues	\$ 28,030	\$ 18,060	\$ 81,672	\$ 17,190	\$ 12,487	\$ 49,848	25.05%	\$ 20,031	\$ 10,247	51.16%
Expenditures	\$ 25,523	\$ 2,900	\$ 75,692	\$ 20,677	\$ 10,273	\$ 69,929	14.69%	\$ 13,618	\$ 2,900	21.30%
Variance	2,507	15,160	5,981	(3,487)	2,214	(20,081)		6,414	7,347	

PUBLIC SAFETY SPECIAL REVENUE FUND

Revenues	\$ 17,020	\$ 10,078	\$ 80,504	\$ 36,160	\$ 17,148	\$ 196,199	8.74%	\$ 20,365	\$ 19,747	96.96%
Expenditures	\$ 16,288	\$ 26,081	\$ 100,978	\$ 36,160	\$ 22,873	\$ 226,247	10.11%	\$ 20,886	\$ 38,056	182.21%
Variance	732	(16,003)	(20,474)	0	(5,725)	(30,048)		(521)	(18,309)	

PUBLIC EDUCATION AND GOVERNMENT (PEG) CABLE FUND

Revenues	\$ 41,318	\$ 2,907	\$ 122,319	\$ 29,397	\$ 1,103	\$ 107,457	1.03%	\$ 27,115	\$ 197	0.73%
Expenditures	\$ 19,650	\$ -	\$ 66,504	\$ 38,400	\$ 49,499	\$ 113,593	43.58%	\$ 50,875	\$ 60,922	119.75%
Variance	21,668	2,907	55,814	(9,003)	(48,396)	(6,136)		(23,760)	(60,726)	

SELF-INSURANCE FUND

Revenues	\$ 300,000	\$ -	\$ 1,442,147	\$ 250,000	\$ -	\$ 1,005,179	0.00%	\$ 1,145,410	\$ 881,043	76.92%
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ 1,135,411	\$ 584,745	51.50%
Variance	300,000	-	1,442,147	250,000	-	1,005,179		9,999	296,297	

FLEET REPLACEMENT FUND

Revenues	\$ 481,820	\$ 434,452	\$ 2,388,282	\$ 375,455	\$ 352,677	\$ 1,724,015	20.46%	\$ 380,001	\$ 353,925	93.14%
Expenditures	\$ 588,714	\$ (21,717)	\$ 2,129,291	\$ 163,913	\$ 166,033	\$ 628,051	26.44%	\$ 503,453	\$ 261,075	51.86%
Variance	(106,894)	456,169	258,991	211,542	186,644	1,095,964		(123,453)	92,850	

COMMUNITY CLEAN-UP FUND

Revenues	\$ 9,500	\$ 11,187	\$ 46,257	\$ 10,588	\$ 13,362	\$ 40,546	32.96%	\$ 11,204	\$ 145	1.30%
Expenditures	\$ 8,408	\$ -	\$ -	\$ 9,908	\$ -	\$ 1,753	0.00%	\$ 9,908	\$ -	0.00%
Variance	1,093	11,187	46,257	680	13,362	38,793		1,296	145	

FACILITY CAPITAL EQUIPMENT REPLACEMENT FUND

Revenues	\$ 105,125	\$ 100,571	\$ 400,605	\$ 320,055	\$ 97,514	\$ 1,266,403	7.70%	\$ 64,088	\$ 62,032	96.79%
Expenditures	\$ 69,525	\$ -	\$ 52,303	\$ 45,361	\$ -	\$ 93,194	0.00%	\$ 258,618	\$ 16,737	6.47%
Variance	35,600	100,571	348,302	274,693	97,514	1,173,209		(194,530)	45,295	

FY 2021-22 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
General Fund	\$ 32,056,554	\$ -	\$ 15,905,813	\$ -	\$ 16,150,741	Future One-Times - In FY 22; \$3.5M Sidewalk Reconstruction, \$2.0M Shady Grove \$1.8M Street Reconstruction; Roanoke Rd/Mt. Gilead Roundabout \$612K, Bourland Rd Recon \$1.25M, N. Keller Sidewalks \$550K, Bourland/Mt. Gilead Roundabout ~\$612K
Source of Policy Minimum/Restricted/Assigned			FBP requires 35% of On-Going Exps.			
Keller Development Corporation Fund	\$ 5,080,589	\$ 5,019,527	\$ 61,062	\$ -	\$ -	Voters approved restriction to park activities and requires voter approval to change
Source of Policy Minimum/Restricted/Assigned		Texas Local Government Code Chapter 505	FBP requires 10% of Avg. Debt Pmnt			
Recreation Special Revenue Fund	\$ 248,950	\$ -	\$ -	\$ 248,950	\$ -	N/A
Source of Policy Minimum/Restricted/Assigned				Fund created to hold sponsorships and donations for recreation and senior center activities		
Municipal Court Special Revenue Fund	\$ 214,032	\$ 214,032	\$ -	\$ -	\$ -	N/A
Source of Policy Minimum/Restricted/Assigned		Texas Code of Criminal Procedures Chtp 102				
Public Safety Special Revenue Fund	\$ 177,169	\$ 177,169	\$ -	\$ -	\$ -	N/A
Source of Policy Minimum/Restricted/Assigned		Fund provided by various State agencies & limited to defined purposes				
Public Education And Government Cable	\$ 524,795	\$ 524,795	\$ -	\$ -	\$ -	N/A
Source of Policy Minimum/Restricted/Assigned		Texas Utilities Code Chpt 66 / FCC rulings				

FY 2021-22 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
Keller Crime Control And Prevention District Fund	\$ 6,969,718	\$ 4,443,306	\$ 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	\$ 1,732,860	\$ -	\$ -	\$ 1,732,860	\$ -	N/A
Source of Policy Minimum/Restricted/Assigned				Limited to IT operations and computer replacements		
Community Clean-Up Fund	\$ 363,806	\$ 363,806	\$ -	\$ -	\$ -	N/A
Source of Policy Minimum/Restricted/Assigned		CWD Franchise Contract provides % of clean-up costs				
The Keller Pointe Fund	\$ 1,087,758	\$ -	\$ 657,277	\$ 430,482	\$ -	N/A
Source of Policy Minimum/Restricted/Assigned			FBP requires \$500,000	Limited to Pointe activities		
Debt Service Fund	\$ 4,495,260	\$ -	\$ 206,950	\$ 4,288,310	\$ -	Reduction of debt service costs can negatively impact rollback; Future Issuances - FY 23 OTK Bond #1 ~\$5M, FY 24 OTK Bond #2 ~\$10M, FY 24 Whitley Recon ~\$10M
Source of Policy Minimum/Restricted/Assigned			FBP requires 10% of Avg. Debt Pmnt			
Street And Sidewalk Improvements Fund	\$ 1,235,064	\$ 1,235,064	\$ -	\$ -	\$ -	
Source of Policy Minimum/Restricted/Assigned		Texas Tax Code Chapter 327				
Self Health Insurance	\$ 4,647,326	\$ 4,647,326	\$ -	\$ -	\$ -	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 2021-22 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
Fleet Replacement Fund Source of Policy Minimum/Restricted/Assigned	\$ 3,281,126	\$ -	\$ -	\$ 3,281,126	\$ -	FY 22 = ~\$1.4M Fire Engine
Facility Capital Replacement Fund Source of Policy Minimum/Restricted/Assigned	\$ 2,772,217	\$ -	\$ -	\$ 2,772,217	\$ -	
Water And Wastewater Fund Source of Policy Minimum/Restricted/Assigned	\$ 8,873,820	\$ -	\$ 7,649,612 FBP requires 16.7% of On-Going Exps.+10% avg. annual payment + rate stabilization (w&s revenue)	\$ 1,224,208 Limited to W/WW activities	\$ -	N/A
Drainage Utility Fund Source of Policy Minimum/Restricted/Assigned	\$ 1,754,972	\$ -	\$ 350,994 FBP requires 20.0% of On-Going Exps.	\$ 1,403,978 Limited to drainage activities	\$ -	N/A
TOTAL OPERATING FUNDS	\$ 75,516,016	\$ 16,625,024	\$ 24,884,381	\$ 17,855,869	\$ 16,150,741	

FY 2021-22 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
Facility CIP Source of Policy Minimum/Restricted/Assigned	\$ 1,610,603	\$ 703,751 Outstanding PO balances	\$ -	\$ 1,467,422 Project budgets with no PO	\$ (560,570)	\$1.5M in ED Incentives, (\$777K) Senior Activity Center
Pointe CIP Source of Policy Minimum/Restricted/Assigned	\$ 22,147	\$ - Outstanding PO balances	\$ -	\$ 21,724 Project budgets with no PO	\$ 423	\$110K Indoor Pool Repairs; (\$78K) Locker Room Renovation
Transportation CIP Source of Policy Minimum/Restricted/Assigned	\$ 22,975,519	\$ 3,847,199 Outstanding PO balances	\$ -	\$ 15,973,719 Project budgets with no PO	\$ 3,154,601	\$3.4M OTK Tunnel,\$2.4M Street Maintenance, \$4.8M Johnson Road, \$2.3M BC/W Roundabout, \$1.8M Street Maint, \$830K Bar Ditch Maint., \$132K Shady Grove.
Parks CIP Source of Policy Minimum/Restricted/Assigned	\$ 3,835,363	\$ 3,097,084 Outstanding PO balances	\$ -	\$ 481,064 Project budgets with no PO	\$ 257,215	\$2.3M Overton Ridge, (\$365K) Whitley Safe Routes, \$362K Parking lot imp., \$469K Trail Expansion, (\$67K) Mt. Gilead Trail
Water/WW CIP Source of Policy Minimum/Restricted/Assigned	\$ 5,571,809	\$ 1,122,483 Outstanding PO balances	\$ -	\$ 1,501,948 Project budgets with no PO	\$ 2,947,378	\$575K Big Bear W Interceptor, \$456K WW Repl, \$368K Tank Maint, \$310K N Main Water Line, \$270K SCADA Repl, \$146K Walker Devel, (\$2.8M) SWIFT project
Drainage CIP Source of Policy Minimum/Restricted/Assigned	\$ 2,155,968	\$ 79,655 Outstanding PO balances	\$ -	\$ 2,004,194 Project budgets with no PO	\$ 72,119	\$622K Barbara Lane project, \$233K Unanticipated drainage, \$150K Woods Dr, \$592K Nightingale Culvert, \$194K Drainage Master Plan, \$70K Shady Lane South
TOTAL CIP FUNDS	\$ 36,171,409	\$ 8,850,172	\$ -	\$ 21,450,071	\$ 5,871,166	

FY 2021-22 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
Library Fund Source of Policy Minimum/Restricted/Assigned	\$ 113,188	\$ 113,188 Funds provided by Library donations with restriction to only library activities	\$ -	\$ -	\$ -	N/A
Public Art Source of Policy Minimum/Restricted/Assigned	\$ 319,789	\$ 319,789 Created by Ordinance 1120	\$ -	\$ -	\$ -	N/A
Hotel-Motel Tax Fund Source of Policy Minimum/Restricted/Assigned	\$ (140,061)	\$ (140,061) Texas Tax Code Chapter 351	\$ -	\$ -	\$ -	380 Agreement provides Hotel Tax back to Hampton Inn
Employee Sec 125 Source of Policy Minimum/Restricted/Assigned	\$ (36,766)	\$ (36,766)	\$ -	\$ -	\$ -	N/A
Single Non-Profit Trust Source of Policy Minimum/Restricted/Assigned	\$ 148,550	\$ 148,550	\$ -	\$ -	\$ -	Funds will become committed once self- insurance program is approved.
Tree Restoration Source of Policy Minimum/Restricted/Assigned	\$ 30,260	\$ 30,260 Texas Local Government Code Chapter 212	\$ -	\$ -	\$ -	N/A
GF Bond Fund Source of Policy Minimum/Restricted/Assigned	\$ 2,991,440	\$ 2,991,440 Unspent Bond Funds. Funds limited by bond convenants	\$ -	\$ -	\$ -	\$8.0M Senior Center: \$1.9M Keller Hicks Road
Grant Fund Source of Policy Minimum/Restricted/Assigned	\$ 80,445	\$ 80,445 Fund usage determined by granting agency	\$ -	\$ -	\$ -	

FY 2021-22 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

	Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
Roadway impact Source of Policy Minimum/Restricted/Assigned	\$ 8,932,078	\$ 8,932,078	\$ -	\$ -	\$ -	https://www.cityofkeller.com/doing-business/planning-zoning/impact-fee-ordinance-new
Park Development Source of Policy Minimum/Restricted/Assigned	\$ 1,216	\$ 1,216	\$ -	\$ -	\$ -	
W/WW Bond Fund Source of Policy Minimum/Restricted/Assigned	\$ 1,707,142	\$ 1,707,142	\$ -	\$ -	\$ -	
Water Impact Source of Policy Minimum/Restricted/Assigned	\$ 1,091,036	\$ 1,091,036	\$ -	\$ -	\$ -	https://www.cityofkeller.com/doing-business/planning-zoning/impact-fee-ordinance-new
WW Impact Source of Policy Minimum/Restricted/Assigned	\$ 3,364,923	\$ 3,364,923	\$ -	\$ -	\$ -	https://www.cityofkeller.com/doing-business/planning-zoning/impact-fee-ordinance-new
TOTAL NON-BUDGETED FUNDS	\$ 18,603,241	\$ 18,603,241	\$ -	\$ -	\$ -	
TOTAL ALL FUNDS	\$ 130,290,666	\$ 44,078,437	\$ 24,884,381	\$ 39,305,940	\$ 22,021,907	

FY 2021-22 ESTIMATED FUND BALANCE SUMMARY @ DECEMBER

Est. Fund Balance	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Notes
	Restricted/ Committed	Policy Minimum	Assigned	Unassigned	Total
CIP	\$ 8,850,172	\$ -	\$ 21,450,071	\$ 5,871,166	\$ 36,171,409
General	-	15,905,813	-	16,150,741	32,056,554
Enterprise	-	8,657,883	4,791,528	-	13,449,411
Impact Fee	13,389,252	-	-	-	13,389,252
Sales Tax	10,697,897	113,735	2,473,739	-	13,285,371
Debt/Bond	4,698,583	206,950	4,288,310	-	9,193,843
Other	6,442,533	-	248,950	-	6,691,482
Replacement	-	-	6,053,342	-	6,053,342
Total	\$ 44,078,437	\$ 24,884,381	\$ 39,305,940	\$ 22,021,907	\$ 130,290,666

