

## Financial Overview

March-23

### Income

Total monthly income	YTD Income	Total Budgeted	Percentage of budget collected
Admin			
\$ 14,813.35	\$ 196,579.68	\$ 390,350.00	50%
Police Department			
\$ -	\$ 67,904.56	\$ 500.00	134%
Court			
\$ 8,584.88	\$ 31,956.28	\$ 65,000.00	49%
Park			
\$ 130.80	\$ 130.80	\$ 2,500.00	5%
Debt Service Fund			
\$ 1,289.92	\$ 34,439.59	\$ 40,700.00	85%
Street Fund			
\$ 3,731.65	\$ 32,715.80	\$ 27,050.00	121%
Municipal Court Fund (Building&Tech)			
\$ 663.40	\$ 8,403.08	\$ 15,379.43	55%

### Expense

Total Monthly expenditures	YTD Expense	Total Budgeted	Percentage of budget used
Admin			
\$ 9,031.40	\$ 57,253.85	\$ 149,370.93	38%
Police Department			
\$ 8,332.36	\$ 156,585.35	\$ 238,456.73	66%
Court			
\$ 100.00	\$ 2,511.11	\$ 5,600.00	45%
Park			
\$ 715.03	\$ 5,573.21	\$ 17,100.00	33%
Debt Service Fund			
\$ -	\$ 2,603.02	\$ 38,134.54	7%
Street Fund			
\$ 258.35	\$ 1,683.68	\$ 25,300.00	7%
Municipal Court Fund (Building&Tech)			
\$ 260.00	\$ 4,560.00	\$ 10,000.00	46%

**City of Kempner-General Fund**  
Administrative Department  
Statement of Revenues and Expenditures  
For the One Month and Six Months Ended  
March 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Donations	0.00	500.00	0.00	500.00
Sales & Use Tax	9,666.57	66,229.23	100,000.00	(33,770.77)
Ad Valorem Tax	3,417.01	99,748.05	100,000.00	(251.95)
Delinquent Taxes	264.25	485.35	1,000.00	(514.65)
Franchise Fees	1,143.06	24,804.44	45,000.00	(20,195.56)
Interest Income	43.87	240.98	250.00	(9.02)
Building Permits	175.00	595.00	200.00	395.00
Special Events	0.00	1,093.48	500.00	593.48
Miscellaneous Revenue	0.00	287.00	0.00	287.00
Other Revenue	103.59	996.15	2,400.00	(1,403.85)
Other Revenue-Insurance	0.00	1,600.00	0.00	1,600.00
Other Revenue Sources	0.00	0.00	141,000.00	(141,000.00)
	<u>14,813.35</u>	<u>196,579.68</u>	<u>390,350.00</u>	<u>(193,770.32)</u>
<b>Total Revenues</b>				
<b>Expenditures</b>				
Salaries	4,711.20	30,494.40	63,098.38	32,603.98
Advertising	321.10	626.60	350.00	(276.60)
Information Technology	0.00	0.00	100.00	100.00
Bank Charges	0.00	299.95	600.00	300.05
Election Expense	0.00	0.00	5,200.00	5,200.00
TMRS Retirement	384.90	2,750.20	841.55	(1,908.65)
Freight & Postage	0.00	68.52	600.00	531.48
Insurance	0.00	977.37	2,849.12	1,871.75
Medical Insurance/ Stipend	681.64	4,089.84	8,179.63	4,089.79
Professional Fees	830.00	1,660.00	0.00	(1,660.00)
Attorney Fees	0.00	699.00	10,500.00	9,801.00
Bookkeeping Fees	200.00	1,200.00	19,900.00	18,700.00
Misc. Expense	0.00	142.36	1,000.00	857.64
Membership Fees	0.00	557.90	2,300.00	1,742.10
Office Supplies	0.00	269.96	2,200.00	1,930.04
Equipment	0.00	0.00	2,500.00	2,500.00
Lease Maintenance Contract	0.00	0.00	1,000.00	1,000.00
Special Events	0.00	1,244.59	2,000.00	755.41
Vehicle Maintenance & Supply	107.00	136.50	3,000.00	2,863.50
Repairs & Maintenance	500.00	3,277.79	4,000.00	722.21
Payroll Taxes	415.95	2,875.59	4,648.25	1,772.66
Unemployment Taxes	0.00	0.00	504.00	504.00
Travel & Training	0.00	959.52	5,000.00	4,040.48

**City of Kempner-General Fund**  
Administrative Department  
Statement of Revenues and Expenditures  
For the One Month and Six Months Ended  
March 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00
Telecommunications	329.25	2,305.72	3,500.00	1,194.28
Email	0.00	0.00	1,000.00	1,000.00
Utilities	550.36	2,618.04	4,000.00	1,381.96
	<u>9,031.40</u>	<u>57,253.85</u>	<u>149,370.93</u>	<u>92,117.08</u>
Total Expenditures	<u>9,031.40</u>	<u>57,253.85</u>	<u>149,370.93</u>	<u>92,117.08</u>
Net Excess (Deficit)	<u>5,781.95</u>	<u>139,325.83</u>	<u>240,979.07</u>	<u>(101,653.24)</u>

**City of Kempner-General Fund**  
**Police Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Six Months Ended  
March 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Other Revenue	0.00	65,000.00	0.00	65,000.00
Peace Officer Grants	0.00	734.56	0.00	734.56
Other Revenue Sources	0.00	2,170.00	500.00	1,670.00
	<u>0.00</u>	<u>67,904.56</u>	<u>500.00</u>	<u>67,404.56</u>
<b>Total Revenues</b>	<u>0.00</u>	<u>67,904.56</u>	<u>500.00</u>	<u>67,404.56</u>
<b>Expenditures</b>				
Salaries	5,991.40	45,726.40	110,115.38	64,388.98
Information Technology	0.00	12,234.16	12,000.00	(234.16)
Bank Charges	59.99	59.99	0.00	(59.99)
TMRS Retirement	371.52	2,241.31	1,748.62	(492.69)
Freight & Postage	0.00	0.00	250.00	250.00
Insurance	0.00	3,219.31	12,078.32	8,859.01
Medical Insurance/ Stipend	681.64	4,089.84	8,179.63	4,089.79
License & Certification Fees	0.00	35.00	250.00	215.00
Training - State Funded	0.00	0.00	500.00	500.00
Misc. Expense	0.00	7.76	500.00	492.24
Membership Fees	0.00	257.84	500.00	242.16
Office Supplies	0.00	57.79	2,000.00	1,942.21
Equipment	0.00	2,850.11	6,000.00	3,149.89
Uniform Rental	0.00	383.98	1,100.00	716.02
Lease Maintenance Contract	0.00	975.00	0.00	(975.00)
Vehicle Maintenance & Supply	241.00	301.47	5,000.00	4,698.53
Repairs & Maintenance	0.00	0.00	2,000.00	2,000.00
Vehicle Gas & Oil	0.00	2,121.93	8,000.00	5,878.07
Dispatching Fees	0.00	5,000.00	5,000.00	0.00
Payroll Taxes	617.16	3,726.38	7,230.78	3,504.40
Unemployment Taxes	0.00	9.00	504.00	495.00
Travel & Training	0.00	1,131.56	2,500.00	1,368.44
KVFD Contribution	0.00	5,000.00	5,000.00	0.00
Telecommunications	369.65	3,169.25	3,000.00	(169.25)
New Police Vehicle	0.00	49,125.75	45,000.00	(4,125.75)
Note Payable Principal	0.00	14,861.52	0.00	(14,861.52)
	<u>8,332.36</u>	<u>156,585.35</u>	<u>238,456.73</u>	<u>81,871.38</u>
<b>Total Expenditures</b>	<u>8,332.36</u>	<u>156,585.35</u>	<u>238,456.73</u>	<u>81,871.38</u>
<b>Net Excess (Deficit)</b>	<u>(8,332.36)</u>	<u>(88,680.79)</u>	<u>(237,956.73)</u>	<u>149,275.94</u>

**City of Kempner-General Fund**  
Municipal Court  
Statement of Revenues and Expenditures  
For the One Month and Six Months Ended  
March 31, 2023

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Municipal Court Fees & Fines	8,584.88	31,706.28	65,000.00	(33,293.72)
Miscellaneous Revenue	<u>0.00</u>	<u>250.00</u>	<u>0.00</u>	<u>250.00</u>
<b>Total Revenues</b>	<u>8,584.88</u>	<u>31,956.28</u>	<u>65,000.00</u>	<u>(33,043.72)</u>
<b>Expenditures</b>				
Freight & Postage	0.00	169.90	300.00	130.10
Insurance	0.00	760.21	1,500.00	739.79
Attorney Fees	0.00	555.00	2,000.00	1,445.00
Misc. Expense	100.00	526.00	100.00	(426.00)
Jury Duty Compensation	0.00	0.00	100.00	100.00
Office Supplies	0.00	0.00	300.00	300.00
Lease Maintenance Contract	0.00	0.00	300.00	300.00
Travel & Training	<u>0.00</u>	<u>500.00</u>	<u>1,000.00</u>	<u>500.00</u>
<b>Total Expenditures</b>	<u>100.00</u>	<u>2,511.11</u>	<u>5,600.00</u>	<u>3,088.89</u>
<b>Net Excess (Deficit)</b>	<u>8,484.88</u>	<u>29,445.17</u>	<u>59,400.00</u>	<u>(29,954.83)</u>

**City of Kempner-General Fund**  
**Parks Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Six Months Ended  
March 31, 2023

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Donations	130.80	130.80	0.00	130.80
Other Revenue - Vendor Permits	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>(2,500.00)</u>
<b>Total Revenues</b>	<u>130.80</u>	<u>130.80</u>	<u>2,500.00</u>	<u>(2,369.20)</u>
<b>Expenditures</b>				
Insurance	0.00	287.61	750.00	462.39
Misc. Expense	0.00	0.00	500.00	500.00
Office Supplies	0.00	229.85	350.00	120.15
Equipment	0.00	150.00	0.00	(150.00)
Special Events	0.00	0.00	2,500.00	2,500.00
Repairs & Maintenance	572.50	3,962.56	10,000.00	6,037.44
Utilities	142.53	943.19	2,000.00	1,056.81
Park Improvements-(Less than 5,000)	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
<b>Total Expenditures</b>	<u>715.03</u>	<u>5,573.21</u>	<u>17,100.00</u>	<u>11,526.79</u>
<b>Net Excess (Deficit)</b>	<u>(584.23)</u>	<u>(5,442.41)</u>	<u>(14,600.00)</u>	<u>9,157.59</u>

**City of Kempner-Debt Service Fund**  
**Statement of Revenues and Expenditures**  
For the One Month and Six Months Ended  
March 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Ad Valorem Tax	1,188.99	34,222.79	40,000.00	(5,777.21)
Delinquent Taxes	95.72	198.15	650.00	(451.85)
Interest Income	5.21	18.65	50.00	(31.35)
	<u>1,289.92</u>	<u>34,439.59</u>	<u>40,700.00</u>	<u>(6,260.41)</u>
<b>Total Revenues</b>	<u>1,289.92</u>	<u>34,439.59</u>	<u>40,700.00</u>	<u>(6,260.41)</u>
<b>Expenditures</b>				
Bank Charges	0.00	0.00	97.54	97.54
Note Payable Principal	0.00	0.00	35,000.00	35,000.00
Note Payable Interest	0.00	2,603.02	3,037.00	433.98
	<u>0.00</u>	<u>2,603.02</u>	<u>38,134.54</u>	<u>35,531.52</u>
<b>Total Expenditures</b>	<u>0.00</u>	<u>2,603.02</u>	<u>38,134.54</u>	<u>35,531.52</u>
<b>Net Excess (Deficit)</b>	<u>1,289.92</u>	<u>31,836.57</u>	<u>2,565.46</u>	<u>29,271.11</u>

**City Of Kempner-Street Fund**  
**Streets Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Six Months Ended  
March 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
<b>Revenues</b>				
Sales & Use Tax	3,590.72	31,701.34	25,000.00	6,701.34
Court income	130.71	968.36	2,000.00	(1,031.64)
Interest Income	10.22	46.10	50.00	(3.90)
	<u>3,731.65</u>	<u>32,715.80</u>	<u>27,050.00</u>	<u>5,665.80</u>
<b>Total Revenues</b>				
<b>Expenditures</b>				
Bank Charges	0.00	0.00	250.00	250.00
Professional Fees	0.00	0.00	1,000.00	1,000.00
Repairs & Maintenance	258.35	1,541.85	20,050.00	18,508.15
Sign Installation	0.00	0.00	1,000.00	1,000.00
Street Lights	0.00	0.00	1,000.00	1,000.00
Material	0.00	141.83	2,000.00	1,858.17
	<u>258.35</u>	<u>1,683.68</u>	<u>25,300.00</u>	<u>23,616.32</u>
<b>Total Expenditures</b>	<u>258.35</u>	<u>1,683.68</u>	<u>25,300.00</u>	<u>23,616.32</u>
<b>Net Excess (Deficit)</b>	<u><u>3,473.30</u></u>	<u><u>31,032.12</u></u>	<u><u>1,750.00</u></u>	<u><u>29,282.12</u></u>



# City of Kempner- Municipal Court Funds

## Statement of Revenues and Expenditures

For the One Month and Six Months Ended

March 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Interest Income	<u>2.80</u>	<u>13.85</u>	<u>26.94</u>	<u>(13.09)</u>
Total Revenues	<u>2.80</u>	<u>13.85</u>	<u>26.94</u>	<u>(13.09)</u>
Expenditures				
Building Security Fund	0.00	0.00	3,000.00	3,000.00
Technology	<u>260.00</u>	<u>4,560.00</u>	<u>7,000.00</u>	<u>2,440.00</u>
Total Expenditures	<u>260.00</u>	<u>4,560.00</u>	<u>10,000.00</u>	<u>5,440.00</u>
Net Excess (Deficit)	<u>(257.20)</u>	<u>(4,546.15)</u>	<u>(9,973.06)</u>	<u>5,426.91</u>