

## Financial Overview

August-23

### Income

Total monthly income	YTD Income	Total Budgeted	Percentage of budget collected
Admin			
\$ 20,517.80	\$ 292,362.26	\$ 390,350.00	75%
Police Department			
\$ -	\$ 67,905.60	\$ 500.00	134%
Court			
\$ 4,731.36	\$ 59,857.38	\$ 65,000.00	92%
Park			
\$ -	\$ 520.80	\$ 2,500.00	5%
Debt Service Fund			
\$ 100.15	\$ 35,444.02	\$ 40,700.00	87%
Street Fund			
\$ 3,370.86	\$ 51,395.82	\$ 27,050.00	190%
Municipal Court Fund (Building&Tech)			
\$ 1,724.92	\$ 14,062.57	\$ 15,379.43	91%

### Expense

Total Monthly expenditures	YTD Expense	Total Budgeted	Percentage of budget used
Admin			
\$ 14,374.16	\$ 121,989.86	\$ 149,370.93	82%
Police Department			
\$ 10,598.75	\$ 269,892.25	\$ 238,456.73	113%
Court			
\$ 1,022.00	\$ 5,903.47	\$ 5,600.00	105%
Park			
\$ 740.44	\$ 9,951.82	\$ 17,100.00	58%
Debt Service Fund			
\$ 37,608.50	\$ 40,211.52	\$ 38,134.54	105%
Street Fund			
\$ 606.92	\$ 3,798.17	\$ 25,300.00	15%
Municipal Court Fund (Building&Tech)			
\$ 260.00	\$ 5,860.00	\$ 10,000.00	59%

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Donations	0.00	500.00	0.00	500.00
Sales & Use Tax	13,150.45	126,450.71	100,000.00	26,450.71
Ad Valorem Tax	711.11	107,411.08	100,000.00	7,411.08
Penalty & Interest	38.70	805.63	0.00	805.63
Delinquent Taxes	62.45	751.66	1,000.00	(248.34)
Franchise Fees	6,332.47	48,215.40	45,000.00	3,215.40
Interest Income	35.09	474.62	250.00	224.62
Permits	90.00	1,085.00	200.00	885.00
Special Events	0.00	2,343.48	500.00	1,843.48
Miscellaneous Revenue	97.53	384.53	0.00	384.53
Other Revenue	0.00	2,340.15	2,400.00	(59.85)
Other Revenue-Insurance	0.00	1,600.00	0.00	1,600.00
Grant Proceeds	0.00	0.00	141,000.00	(141,000.00)
	<u>20,517.80</u>	<u>292,362.26</u>	<u>390,350.00</u>	<u>(97,987.74)</u>
<b>Total Revenues</b>				
<b>Expenditures</b>				
Salaries	6,331.20	58,055.27	63,939.93	5,884.66
Advertising	0.00	947.70	350.00	(597.70)
Information Technology	0.00	750.00	100.00	(650.00)
Bank Charges	107.52	685.66	600.00	(85.66)
Election Expense	0.00	4,075.32	5,200.00	1,124.68
TMRS Retirement	151.00	2,061.95	841.55	(1,220.40)
Freight & Postage	0.00	243.18	600.00	356.82
Insurance	0.00	1,875.11	2,849.12	974.01
Medical Insurance/ Stipend	1,022.46	7,838.86	8,179.63	340.77
Professional Fees	830.00	3,320.00	19,900.00	16,580.00
Attorney Fees	0.00	1,256.00	10,500.00	9,244.00
Bookkeeping Fees	200.00	2,200.00	0.00	(2,200.00)
Auditor Fees	0.00	8,250.00	0.00	(8,250.00)
Misc. Expense	550.00	2,036.36	1,000.00	(1,036.36)
Membership Fees	16.00	731.90	2,300.00	1,568.10
Office Supplies	76.63	955.43	2,200.00	1,244.57
Equipment	0.00	0.00	2,500.00	2,500.00
Lease Maintenance Contract	285.98	657.98	1,000.00	342.02
Special Events	1,740.27	3,053.71	2,000.00	(1,053.71)
Vehicle Maintenance & Supply	16.99	238.44	3,000.00	2,761.56
Repairs & Maintenance	220.00	5,487.10	4,000.00	(1,487.10)
Payroll Taxes	413.26	5,124.54	4,648.25	(476.29)

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Unemployment Taxes	0.00	36.26	504.00	467.74
Travel & Training	0.00	959.52	5,000.00	4,040.48
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00
Telecommunications	327.66	4,148.76	3,500.00	(648.76)
Email	1,569.84	2,456.64	1,000.00	(1,456.64)
Utilities	515.35	4,544.17	4,000.00	(544.17)
	<u>14,374.16</u>	<u>121,989.86</u>	<u>150,212.48</u>	<u>28,222.62</u>
Total Expenditures				
Net Excess (Deficit)	<u>6,143.64</u>	<u>170,372.40</u>	<u>240,137.52</u>	<u>(69,765.12)</u>

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Other Revenue	0.00	1.04	0.00	1.04
Peace Officer Grants	0.00	734.56	0.00	734.56
Grant Proceeds	0.00	2,170.00	500.00	1,670.00
Other Revenue sources - Loans	0.00	65,000.00	0.00	(65,000.00)
	<u>0.00</u>	<u>67,905.60</u>	<u>500.00</u>	<u>67,405.60</u>
<b>Total Revenues</b>	<u>0.00</u>	<u>67,905.60</u>	<u>500.00</u>	<u>67,405.60</u>
<b>Expenditures</b>				
Salaries	7,430.40	88,303.60	111,904.00	23,600.40
Information Technology	0.00	12,234.16	12,000.00	(234.16)
Bank Charges	0.00	60.18	0.00	(60.18)
TMRS Retirement	0.00	0.00	1,748.62	1,748.62
Freight & Postage	0.00	77.41	250.00	172.59
Insurance	0.00	6,741.49	12,078.32	5,336.83
Medical Insurance/ Stipend	681.64	7,498.04	8,179.63	681.59
License & Certification Fees	0.00	35.00	250.00	215.00
Training - State Funded	0.00	734.56	500.00	(234.56)
Misc. Expense	289.38	307.35	500.00	192.65
Membership Fees	0.99	313.76	500.00	186.24
Office Supplies	0.00	268.87	2,000.00	1,731.13
Equipment	0.00	53,752.73	6,000.00	(47,752.73)
Uniform Rental	0.00	1,291.91	1,100.00	(191.91)
Vehicle Maintenance & Supply	341.19	1,869.40	5,000.00	3,130.60
Repairs & Maintenance	0.00	375.00	2,000.00	1,625.00
Vehicle Gas & Oil	798.86	6,616.59	8,000.00	1,383.41
Dispatching Fees	0.00	5,000.00	5,000.00	0.00
Payroll Taxes	630.17	7,130.30	7,230.78	100.48
Unemployment Taxes	0.00	9.00	504.00	495.00
Travel & Training	53.07	2,339.09	2,500.00	160.91
KVFD Contribution	0.00	5,000.00	5,000.00	0.00
Telecommunications	373.05	4,971.54	3,000.00	(1,971.54)
New Police Vehicle	0.00	50,100.75	45,000.00	(5,100.75)
Note Payable Principal	0.00	14,861.52	0.00	(14,861.52)
	<u>10,598.75</u>	<u>269,892.25</u>	<u>240,245.35</u>	<u>(29,646.90)</u>
<b>Total Expenditures</b>	<u>10,598.75</u>	<u>269,892.25</u>	<u>240,245.35</u>	<u>(29,646.90)</u>
<b>Net Excess (Deficit)</b>	<u>(10,598.75)</u>	<u>(201,986.65)</u>	<u>(239,745.35)</u>	<u>37,758.70</u>

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

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Municipal Court Fees & Fines	3,709.36	58,582.78	65,000.00	(6,417.22)
Miscellaneous Revenue	1,022.00	1,272.00	0.00	1,272.00
Other Revenue	0.00	2.60	0.00	2.60
	<u>4,731.36</u>	<u>59,857.38</u>	<u>65,000.00</u>	<u>(5,142.62)</u>
<b>Total Revenues</b>	<u>4,731.36</u>	<u>59,857.38</u>	<u>65,000.00</u>	<u>(5,142.62)</u>
<b>Expenditures</b>				
Freight & Postage	0.00	344.58	300.00	(44.58)
Insurance	0.00	1,657.93	1,500.00	(157.93)
Attorney Fees	0.00	1,691.53	2,000.00	308.47
Misc. Expense	1,022.00	1,550.60	100.00	(1,450.60)
Jury Duty Compensation	0.00	0.00	100.00	100.00
Office Supplies	0.00	113.83	300.00	186.17
Lease Maintenance Contract	0.00	0.00	300.00	300.00
Repairs & Maintenance	0.00	45.00	0.00	(45.00)
Travel & Training	0.00	500.00	1,000.00	500.00
	<u>1,022.00</u>	<u>5,903.47</u>	<u>5,600.00</u>	<u>(303.47)</u>
<b>Total Expenditures</b>	<u>1,022.00</u>	<u>5,903.47</u>	<u>5,600.00</u>	<u>(303.47)</u>
<b>Net Excess (Deficit)</b>	<u>3,709.36</u>	<u>53,953.91</u>	<u>59,400.00</u>	<u>(5,446.09)</u>

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

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	130.80	0.00	130.80
Other Revenue - Vendor Permits	0.00	390.00	2,500.00	(2,110.00)
	<u>0.00</u>	<u>520.80</u>	<u>2,500.00</u>	<u>(1,979.20)</u>
Total Revenues				
Expenditures				
Insurance	0.00	695.47	750.00	54.53
Misc. Expense	0.00	0.00	500.00	500.00
Office Supplies	0.00	437.25	350.00	(87.25)
Equipment	0.00	200.00	0.00	(200.00)
Special Events	0.00	0.00	2,500.00	2,500.00
Repairs & Maintenance	572.50	6,895.06	10,000.00	3,104.94
Utilities	167.94	1,724.04	2,000.00	275.96
Park Improvements-(Less than 5,000)	0.00	0.00	1,000.00	1,000.00
	<u>740.44</u>	<u>9,951.82</u>	<u>17,100.00</u>	<u>7,148.18</u>
Total Expenditures				
Net Excess (Deficit)	<u>(740.44)</u>	<u>(9,431.02)</u>	<u>(14,600.00)</u>	<u>5,168.98</u>

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
<b>Revenues</b>				
Sales & Use Tax	2,946.39	49,011.84	25,000.00	24,011.84
Court income	412.49	2,282.65	2,000.00	282.65
Interest Income	11.98	101.33	50.00	51.33
	<u>3,370.86</u>	<u>51,395.82</u>	<u>27,050.00</u>	<u>24,345.82</u>
<b>Total Revenues</b>				
	<u>3,370.86</u>	<u>51,395.82</u>	<u>27,050.00</u>	<u>24,345.82</u>
<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
Misc. Expense	606.92	606.92	0.00	(606.92)
Repairs & Maintenance	0.00	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	1,649.40	2,000.00	350.60
	<u>606.92</u>	<u>3,798.17</u>	<u>25,300.00</u>	<u>21,501.83</u>
<b>Total Expenditures</b>				
	<u>606.92</u>	<u>3,798.17</u>	<u>25,300.00</u>	<u>21,501.83</u>
<b>Net Excess (Deficit)</b>	<u>2,763.94</u>	<u>47,597.65</u>	<u>1,750.00</u>	<u>45,847.65</u>

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Ad Valorem Tax	97.37	35,098.22	40,000.00	(4,901.78)
Delinquent Taxes	0.00	298.60	650.00	(351.40)
Interest Income	2.78	47.20	50.00	(2.80)
	<u>100.15</u>	<u>35,444.02</u>	<u>40,700.00</u>	<u>(5,255.98)</u>
<b>Total Revenues</b>				
	<u>100.15</u>	<u>35,444.02</u>	<u>40,700.00</u>	<u>(5,255.98)</u>
<b>Expenditures</b>				
Bank Charges	0.00	0.00	97.54	97.54
Note Payable Principal	35,000.00	35,000.00	35,000.00	0.00
Note Payable Interest	2,608.50	5,211.52	3,037.00	(2,174.52)
	<u>37,608.50</u>	<u>40,211.52</u>	<u>38,134.54</u>	<u>(2,076.98)</u>
<b>Total Expenditures</b>				
	<u>37,608.50</u>	<u>40,211.52</u>	<u>38,134.54</u>	<u>(2,076.98)</u>
<b>Net Excess (Deficit)</b>				
	<u><u>(37,508.35)</u></u>	<u><u>(4,767.50)</u></u>	<u><u>2,565.46</u></u>	<u><u>(7,332.96)</u></u>



**City of Kempner- Municipal Court Funds**  
**Statement of Revenues and Expenditures**  
For the One Month and Eleven Months Ended  
August 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Interest Income	3.26	28.81	26.94	1.87
Other Revenue	<u>0.00</u>	<u>138.12</u>	<u>0.00</u>	<u>138.12</u>
Total Revenues	<u>3.26</u>	<u>166.93</u>	<u>26.94</u>	<u>139.99</u>
Expenditures				
Building Security Fund	0.00	0.00	3,000.00	3,000.00
Technology	<u>260.00</u>	<u>5,860.00</u>	<u>7,000.00</u>	<u>1,140.00</u>
Total Expenditures	<u>260.00</u>	<u>5,860.00</u>	<u>10,000.00</u>	<u>4,140.00</u>
Net Excess (Deficit)	<u><u>(256.74)</u></u>	<u><u>(5,693.07)</u></u>	<u><u>(9,973.06)</u></u>	<u><u>4,279.99</u></u>