

Financial Overview

May-23

Income

Total monthly income	YTD Income	Total Budgeted	Percentage of budget collected
Admin			
\$ 19,897.47	\$ 234,777.93	\$ 390,350.00	60%
Police Department			
\$ 0.67	\$ 67,905.23	\$ 500.00	134%
Court			
\$ 6,228.68	\$ 42,905.20	\$ 65,000.00	66%
Park			
\$ -	\$ 130.80	\$ 2,500.00	5%
Debt Service Fund			
\$ 146.19	\$ 35,318.92	\$ 40,700.00	87%
Street Fund			
\$ 3,275.03	\$ 39,146.40	\$ 27,050.00	145%
Municipal Court Fund (Building&Tech)			
\$ 459.37	\$ 9,269.51	\$ 15,379.43	60%

Expense

Total Monthly expenditures	YTD Expense	Total Budgeted	Percentage of budget used
Admin			
\$ 10,574.25	\$ 86,373.79	\$ 149,370.93	58%
Police Department			
\$ 66,421.21	\$ 237,805.04	\$ 238,456.73	100%
Court			
\$ 570.19	\$ 3,877.85	\$ 5,600.00	69%
Park			
\$ 173.17	\$ 6,979.03	\$ 17,100.00	41%
Debt Service Fund			
\$ -	\$ 2,603.02	\$ 38,134.54	7%
Street Fund			
	\$ 1,683.68	\$ 25,300.00	7%
Municipal Court Fund (Building&Tech)			
\$ 260.00	\$ 5,080.00	\$ 10,000.00	51%

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	500.00	0.00	500.00
Sales & Use Tax	12,504.40	89,910.65	100,000.00	(10,089.35)
Ad Valorem Tax	365.61	102,054.75	100,000.00	2,054.75
Delinquent Taxes	29.45	689.21	1,000.00	(310.79)
Franchise Fees	6,656.47	36,348.83	45,000.00	(8,651.17)
Interest Income	11.54	367.86	250.00	117.86
Building Permits	300.00	895.00	200.00	695.00
Special Events	0.00	1,093.48	500.00	593.48
Miscellaneous Revenue	0.00	287.00	0.00	287.00
Other Revenue	30.00	1,031.15	2,400.00	(1,368.85)
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>19,897.47</u>	<u>234,777.93</u>	<u>390,350.00</u>	<u>(155,572.07)</u>
Total Revenues	19,897.47	234,777.93	390,350.00	(155,572.07)
Expenditures				
Salaries	7,066.80	42,272.40	63,098.38	20,825.98
Advertising	0.00	947.70	350.00	(597.70)
Information Technology	16.00	16.00	100.00	84.00
Bank Charges	59.99	369.93	600.00	230.07
Election Expense	0.00	0.00	5,200.00	5,200.00
TMRS Retirement	293.51	3,428.61	841.55	(2,587.06)
Freight & Postage	48.66	243.18	600.00	356.82
Insurance	0.00	1,426.24	2,849.12	1,422.88
Medical Insurance/ Stipend	681.64	5,453.12	8,179.63	2,726.51
Professional Fees	0.00	1,660.00	0.00	(1,660.00)
Attorney Fees	225.00	998.00	10,500.00	9,502.00
Bookkeeping Fees	200.00	1,600.00	19,900.00	18,300.00
Auditor Fees	0.00	8,250.00	0.00	(8,250.00)
Misc. Expense	34.44	1,520.80	1,000.00	(520.80)
Membership Fees	110.00	699.90	2,300.00	1,600.10
Office Supplies	0.00	846.62	2,200.00	1,353.38
Equipment	62.00	62.00	2,500.00	2,438.00
Lease Maintenance Contract	0.00	124.00	1,000.00	876.00
Special Events	0.00	1,313.44	2,000.00	686.56
Vehicle Maintenance & Supply	16.99	187.47	3,000.00	2,812.53
Repairs & Maintenance	368.10	3,925.89	4,000.00	74.11
Payroll Taxes	1,072.64	4,360.78	4,648.25	287.47
Unemployment Taxes	0.00	0.00	504.00	504.00

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Travel & Training	0.00	959.52	5,000.00	4,040.48
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00
Telecommunications	0.00	2,633.68	3,500.00	866.32
Email	0.00	0.00	1,000.00	1,000.00
Utilities	318.48	3,074.51	4,000.00	925.49
	<u>10,574.25</u>	<u>86,373.79</u>	<u>149,370.93</u>	<u>62,997.14</u>
Total Expenditures				
	<u>9,323.22</u>	<u>148,404.14</u>	<u>240,979.07</u>	<u>(92,574.93)</u>
Net Excess (Deficit)				

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Other Revenue	0.67	65,000.67	0.00	65,000.67
Peace Officer Grants	0.00	734.56	0.00	734.56
Other Revenue Sources	0.00	2,170.00	500.00	1,670.00
Total Revenues	0.67	67,905.23	500.00	67,405.23
Expenditures				
Salaries	11,260.60	64,337.40	110,115.38	45,777.98
Information Technology	0.00	12,234.16	12,000.00	(234.16)
Bank Charges	38.23	148.22	0.00	(148.22)
TMRS Retirement	457.93	3,070.76	1,748.62	(1,322.14)
Freight & Postage	77.41	77.41	250.00	172.59
Insurance	0.00	4,980.40	12,078.32	7,097.92
Medical Insurance/ Stipend	681.64	5,453.12	8,179.63	2,726.51
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	17.97	500.00	482.03
Membership Fees	0.99	260.81	500.00	239.19
Office Supplies	0.00	268.87	2,000.00	1,731.13
Equipment	38,123.30	41,910.23	6,000.00	(35,910.23)
Uniform Rental	37.84	895.82	1,100.00	204.18
Lease Maintenance Contract	0.00	975.00	0.00	(975.00)
Vehicle Maintenance & Supply	50.97	463.88	5,000.00	4,536.12
Repairs & Maintenance	368.10	743.10	2,000.00	1,256.90
Vehicle Gas & Oil	1,307.38	4,137.18	8,000.00	3,862.82
Dispatching Fees	0.00	5,000.00	5,000.00	0.00
Payroll Taxes	1,898.68	6,253.32	7,230.78	977.46
Unemployment Taxes	0.00	9.00	504.00	495.00
Travel & Training	275.64	2,088.35	2,500.00	411.65
KVFD Contribution	0.00	5,000.00	5,000.00	0.00
Telecommunications	0.00	3,552.40	3,000.00	(552.40)
Utilities	0.00	62.87	0.00	(62.87)
New Police Vehicle	11,842.50	60,968.25	45,000.00	(15,968.25)
Note Payable Principal	0.00	14,861.52	0.00	(14,861.52)
Total Expenditures	66,421.21	237,805.04	238,456.73	651.69
Net Excess (Deficit)	(66,420.54)	(169,899.81)	(237,956.73)	68,056.92

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

CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
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City of Kempner-General Fund
Municipal Court
Statement of Revenues and Expenditures
For the One Month and Eight Months Ended
May 31, 2023

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	6,228.68	42,655.20	65,000.00	(22,344.80)
Miscellaneous Revenue	<u>0.00</u>	<u>250.00</u>	<u>0.00</u>	<u>250.00</u>
Total Revenues	<u><u>6,228.68</u></u>	<u><u>42,905.20</u></u>	<u><u>65,000.00</u></u>	<u><u>(22,094.80)</u></u>
Expenditures				
Freight & Postage	48.68	344.58	300.00	(44.58)
Insurance	0.00	1,209.07	1,500.00	290.93
Attorney Fees	94.00	649.00	2,000.00	1,351.00
Misc. Expense	(2.60)	523.40	100.00	(423.40)
Jury Duty Compensation	0.00	0.00	100.00	100.00
Office Supplies	0.00	113.83	300.00	186.17
Equipment	62.00	62.00	0.00	(62.00)
Lease Maintenance Contract	0.00	0.00	300.00	300.00
Repairs & Maintenance	368.11	413.11	0.00	(413.11)
Travel & Training	0.00	500.00	1,000.00	500.00
Utilities	<u>0.00</u>	<u>62.86</u>	<u>0.00</u>	<u>(62.86)</u>
Total Expenditures	<u><u>570.19</u></u>	<u><u>3,877.85</u></u>	<u><u>5,600.00</u></u>	<u><u>1,722.15</u></u>
Net Excess (Deficit)	<u><u><u>5,658.49</u></u></u>	<u><u><u>39,027.35</u></u></u>	<u><u><u>59,400.00</u></u></u>	<u><u><u>(20,372.65)</u></u></u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Eight Months Ended
May 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	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>(2,500.00)</u>
Total Revenues	<u>0.00</u>	<u>130.80</u>	<u>2,500.00</u>	<u>(2,369.20)</u>
Expenditures				
Insurance	0.00	491.54	750.00	258.46
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	0.00	4,535.06	10,000.00	5,464.94
Utilities	173.17	1,315.18	2,000.00	684.82
Park Improvements-(Less than 5,000)	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
Total Expenditures	<u>173.17</u>	<u>6,979.03</u>	<u>17,100.00</u>	<u>10,120.97</u>
Net Excess (Deficit)	<u>(173.17)</u>	<u>(6,848.23)</u>	<u>(14,600.00)</u>	<u>7,751.77</u>

City Of Kempner-Street Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Eight Months Ended
May 31, 2023

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Sales & Use Tax	3,126.10	95.45	37,621.70	96.11
Court income	138.12	4.22	1,457.67	3.72
Interest Income	10.81	0.33	67.03	0.17
	<u>3,275.03</u>	<u>100.00</u>	<u>39,146.40</u>	<u>100.00</u>
Total Revenues	<u>3,275.03</u>	<u>100.00</u>	<u>39,146.40</u>	<u>100.00</u>
Expenditures				
Repairs & Maintenance	0.00	0.00	1,541.85	3.94
Material	0.00	0.00	141.83	0.36
	<u>0.00</u>	<u>0.00</u>	<u>1,683.68</u>	<u>4.30</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,683.68</u>	<u>4.30</u>
Net Excess (Deficit)	<u><u>3,275.03</u></u>	<u><u>100.00</u></u>	<u><u>37,462.72</u></u>	<u><u>95.70</u></u>

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
Sales & Use Tax	3,126.10	37,621.70	25,000.00	12,621.70
Court income	138.12	1,457.67	2,000.00	(542.33)
Interest Income	10.81	67.03	50.00	17.03
	<u>3,275.03</u>	<u>39,146.40</u>	<u>27,050.00</u>	<u>12,096.40</u>
Total Revenues	<u>3,275.03</u>	<u>39,146.40</u>	<u>27,050.00</u>	<u>12,096.40</u>
Expenditures				
Bank Charges	0.00	0.00	250.00	250.00
Professional Fees	0.00	0.00	1,000.00	1,000.00
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	141.83	2,000.00	1,858.17
	<u>0.00</u>	<u>1,683.68</u>	<u>25,300.00</u>	<u>23,616.32</u>
Total Expenditures	<u>0.00</u>	<u>1,683.68</u>	<u>25,300.00</u>	<u>23,616.32</u>
Net Excess (Deficit)	<u>3,275.03</u>	<u>37,462.72</u>	<u>1,750.00</u>	<u>35,712.72</u>

City of Kempner-Debt Service Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Eight Months Ended
May 31, 2023

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Ad Valorem Tax	126.48	86.52	34,986.53	99.06
Delinquent Taxes	10.22	6.99	298.60	0.85
Interest Income	9.49	6.49	33.79	0.10
	<u>146.19</u>	<u>100.00</u>	<u>35,318.92</u>	<u>100.00</u>
Total Revenues				
	<u>146.19</u>	<u>100.00</u>	<u>35,318.92</u>	<u>100.00</u>
Expenditures				
Note Payable Interest	0.00	0.00	2,603.02	7.37
	<u>0.00</u>	<u>0.00</u>	<u>2,603.02</u>	<u>7.37</u>
Total Expenditures				
	<u>0.00</u>	<u>0.00</u>	<u>2,603.02</u>	<u>7.37</u>
Net Excess (Deficit)				
	<u><u>146.19</u></u>	<u><u>100.00</u></u>	<u><u>32,715.90</u></u>	<u><u>92.63</u></u>