

Financial Overview

October-23

Income

Total monthly income	YTD Income	Total Budgeted	Percentage of budget collected
Admin			
\$ 17,016.13	\$ 17,016.13	\$ 343,699.45	5%
Police Department			
\$ 28,374.00	\$ 28,374.00	\$ 500.00	5675%
Court			
\$ 3,824.08	\$ 3,824.08	\$ 65,000.00	6%
Park			
\$ 30.00	\$ 30.00	\$ 14,000.00	0%
Debt Service Fund			
\$ 2,566.13	\$ 2,566.13	\$ 37,455.00	7%
Street Fund			
\$ 2,676.37	\$ 2,676.37	\$ 54,875.00	5%
Municipal Court Fund (Building&Tech)			
\$ 479.44	\$ 479.44	\$ 15,379.43	3%

Expense

Total Monthly expenditures	YTD Expense	Total Budgeted	Percentage of budget used
Admin			
\$ 18,408.98	\$ 18,408.98	\$ 207,388.15	9%
Police Department			
\$ 19,524.42	\$ 19,524.42	\$ 195,736.38	10%
Court			
\$ 2,871.00	\$ 2,871.00	\$ 6,800.00	42%
Park			
\$ 534.35	\$ 534.35	\$ 17,250.00	3%
Debt Service Fund			
\$ -	\$ -	\$ 37,215.00	0%
Street Fund			
\$ 1,066.70	\$ 1,066.70	\$ 26,300.00	4%
Municipal Court Fund (Building&Tech)			
\$ -	\$ -	\$ 10,000.00	0%

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	0.00	500.00	(500.00)
Sales & Use Tax	11,478.22	11,478.22	107,000.00	(95,521.78)
Ad Valorem Tax	116.12	116.12	188,919.45	(188,803.33)
Penalty & Interest	24.23	24.23	300.00	(275.77)
Delinquent Taxes	0.00	0.00	750.00	(750.00)
Franchise Fees	5,364.62	5,364.62	45,000.00	(39,635.38)
Interest Income	32.94	32.94	350.00	(317.06)
Permits	0.00	0.00	350.00	(350.00)
Special Events	0.00	0.00	500.00	(500.00)
Total Revenues	<u>17,016.13</u>	<u>17,016.13</u>	<u>343,669.45</u>	<u>(326,653.32)</u>

Expenditures				
Salaries	9,280.80	9,280.80	106,393.85	97,113.05
Advertising	81.90	81.90	1,000.00	918.10
Information Technology	495.00	495.00	500.00	5.00
Bank Charges	59.99	59.99	600.00	540.01
Election Expense	0.00	0.00	5,200.00	5,200.00
TMRS Retirement	176.05	176.05	2,336.15	2,160.10
Freight & Postage	0.00	0.00	500.00	500.00
Insurance	0.00	0.00	2,600.00	2,600.00
Medical Insurance/ Stipend	1,363.28	1,363.28	12,951.02	11,587.74
Professional Fees	0.00	0.00	3,320.00	3,320.00
Attorney Fees	375.00	375.00	7,000.00	6,625.00
Bookkeeping Fees	200.00	200.00	2,400.00	2,200.00
Auditor Fees	0.00	0.00	18,500.00	18,500.00
Misc. Expense	0.00	0.00	1,500.00	1,500.00
Membership Fees	267.61	267.61	2,000.00	1,732.39
Office Supplies	292.07	292.07	1,800.00	1,507.93
Equipment	0.00	0.00	2,000.00	2,000.00
Lease Maintenance Contract	124.00	124.00	1,650.00	1,526.00
Special Events	0.00	0.00	2,000.00	2,000.00
Vehicle Maintenance & Supply	950.06	950.06	3,000.00	2,049.94
Repairs & Maintenance	2,545.00	2,545.00	4,000.00	1,455.00
Vehicle Fuel	0.00	0.00	2,500.00	2,500.00
Payroll Taxes	644.96	644.96	8,139.13	7,494.17
Unemployment Taxes	5.00	5.00	798.00	793.00
Travel & Training	400.00	400.00	5,000.00	4,600.00
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00
Telecommunications	329.52	329.52	4,000.00	3,670.48

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Email	0.00	0.00	1,200.00	1,200.00
Utilities	<u>818.74</u>	<u>818.74</u>	<u>4,000.00</u>	<u>3,181.26</u>
Total Expenditures	<u>18,408.98</u>	<u>18,408.98</u>	<u>207,388.15</u>	<u>188,979.17</u>
Net Excess (Deficit)	<u>(1,392.85)</u>	<u>(1,392.85)</u>	<u>136,281.30</u>	<u>(137,674.15)</u>

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Peace Officer Grants	0.00	0.00	500.00	(500.00)
Grant Proceeds	<u>28,374.00</u>	<u>28,374.00</u>	<u>0.00</u>	<u>28,374.00</u>
Total Revenues	<u>28,374.00</u>	<u>28,374.00</u>	<u>500.00</u>	<u>27,874.00</u>
Expenditures				
Salaries	7,030.80	7,030.80	106,526.40	99,495.60
Information Technology	10,457.51	10,457.51	12,000.00	1,542.49
Bank Charges	0.00	0.00	75.00	75.00
Freight & Postage	0.00	0.00	250.00	250.00
Insurance	0.00	0.00	6,450.00	6,450.00
Medical Insurance/ Stipend	340.82	340.82	4,089.82	3,749.00
License & Certification Fees	0.00	0.00	250.00	250.00
Training - State Funded	0.00	0.00	500.00	500.00
Misc. Expense	0.00	0.00	500.00	500.00
Membership Fees	0.99	0.99	500.00	499.01
Office Supplies	17.29	17.29	1,800.00	1,782.71
Equipment	0.00	0.00	6,000.00	6,000.00
Uniform Rental	0.00	0.00	1,000.00	1,000.00
Vehicle Maintenance & Supply	86.56	86.56	5,000.00	4,913.44
Repairs & Maintenance	0.00	0.00	2,000.00	2,000.00
Vehicle Fuel	637.09	637.09	8,000.00	7,362.91
National Night Out	0.00	0.00	500.00	500.00
Dispatching Fees	0.00	0.00	5,000.00	5,000.00
Payroll Taxes	580.31	580.31	8,149.27	7,568.96
Unemployment Taxes	0.00	0.00	504.00	504.00
Travel & Training	0.00	0.00	2,500.00	2,500.00
KVFD Contribution	0.00	0.00	5,000.00	5,000.00
Telecommunications	373.05	373.05	4,500.00	4,126.95
Note Payable Principal	0.00	0.00	11,455.73	11,455.73
Note Payable Interest	<u>0.00</u>	<u>0.00</u>	<u>3,186.16</u>	<u>3,186.16</u>
Total Expenditures	<u>19,524.42</u>	<u>19,524.42</u>	<u>195,736.38</u>	<u>176,211.96</u>
Net Excess (Deficit)	<u>8,849.58</u>	<u>8,849.58</u>	<u>(195,236.38)</u>	<u>204,085.96</u>

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

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	3,569.08	3,569.08	65,000.00	(61,430.92)
Miscellaneous Revenue	<u>255.00</u>	<u>255.00</u>	<u>0.00</u>	<u>255.00</u>
Total Revenues	<u><u>3,824.08</u></u>	<u><u>3,824.08</u></u>	<u><u>65,000.00</u></u>	<u><u>(61,175.92)</u></u>
Expenditures				
Freight & Postage	0.00	0.00	500.00	500.00
Insurance	0.00	0.00	1,500.00	1,500.00
Attorney Fees	2,606.00	2,606.00	2,000.00	(606.00)
Misc. Expense	265.00	265.00	1,000.00	735.00
Office Supplies	0.00	0.00	300.00	300.00
Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u>
Total Expenditures	<u><u>2,871.00</u></u>	<u><u>2,871.00</u></u>	<u><u>6,800.00</u></u>	<u><u>3,929.00</u></u>
Net Excess (Deficit)	<u><u>953.08</u></u>	<u><u>953.08</u></u>	<u><u>58,200.00</u></u>	<u><u>(57,246.92)</u></u>

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

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Other Revenue - Vendor Permits	30.00	30.00	2,500.00	(2,470.00)
Fund Balance Transfer	0.00	0.00	11,500.00	(11,500.00)
Total Revenues	<u>30.00</u>	<u>30.00</u>	<u>14,000.00</u>	<u>(13,970.00)</u>
Expenditures				
Insurance	0.00	0.00	750.00	750.00
Office Supplies	0.00	0.00	500.00	500.00
Equipment	0.00	0.00	500.00	500.00
Special Events	0.00	0.00	2,500.00	2,500.00
Repairs & Maintenance	400.00	400.00	10,000.00	9,600.00
Utilities	134.35	134.35	2,000.00	1,865.65
Park Improvements-(Less than 5,000)	0.00	0.00	1,000.00	1,000.00
Total Expenditures	<u>534.35</u>	<u>534.35</u>	<u>17,250.00</u>	<u>16,715.65</u>
Net Excess (Deficit)	<u>(504.35)</u>	<u>(504.35)</u>	<u>(3,250.00)</u>	<u>2,745.65</u>

City of Kempner-Debt Service Fund
Statement of Revenues and Expenditures
For the One Month Ended October 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Ad Valorem Tax	2,565.29	2,565.29	37,215.00	(34,649.71)
Delinquent Taxes	0.00	0.00	200.00	(200.00)
Interest Income	0.84	0.84	40.00	(39.16)
	<u>2,566.13</u>	<u>2,566.13</u>	<u>37,455.00</u>	<u>(34,888.87)</u>
Total Revenues	<u>2,566.13</u>	<u>2,566.13</u>	<u>37,455.00</u>	<u>(34,888.87)</u>
Expenditures				
Bank Charges	0.00	0.00	100.00	100.00
Note Payable Principal	0.00	0.00	35,000.00	35,000.00
Note Payable Interest	0.00	0.00	2,115.00	2,115.00
	<u>0.00</u>	<u>0.00</u>	<u>37,215.00</u>	<u>37,215.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>37,215.00</u>	<u>37,215.00</u>
Net Excess (Deficit)	<u>2,566.13</u>	<u>2,566.13</u>	<u>240.00</u>	<u>2,326.13</u>

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
Sales & Use Tax	2,819.10	2,819.10	52,800.00	(49,980.90)
Court income	(145.09)	(145.09)	2,000.00	(2,145.09)
Interest Income	2.36	2.36	75.00	(72.64)
	<u>2,676.37</u>	<u>2,676.37</u>	<u>54,875.00</u>	<u>(52,198.63)</u>
Total Revenues	<u>2,676.37</u>	<u>2,676.37</u>	<u>54,875.00</u>	<u>(52,198.63)</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	1,066.70	1,066.70	20,050.00	18,983.30
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	0.00	3,000.00	3,000.00
	<u>1,066.70</u>	<u>1,066.70</u>	<u>26,300.00</u>	<u>25,233.30</u>
Total Expenditures	<u>1,066.70</u>	<u>1,066.70</u>	<u>26,300.00</u>	<u>25,233.30</u>
Net Excess (Deficit)	<u>1,609.67</u>	<u>1,609.67</u>	<u>28,575.00</u>	<u>(26,965.33)</u>

City of Kempner- Municipal Court Funds
Statement of Revenues and Expenditures
For the One Month Ended October 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Interest Income	<u>3.35</u>	<u>3.35</u>	<u>25.00</u>	<u>(21.65)</u>
Total Revenues	<u>3.35</u>	<u>3.35</u>	<u>25.00</u>	<u>(21.65)</u>
Expenditures				
Building Security Fund	0.00	0.00	3,000.00	3,000.00
Technology	<u>0.00</u>	<u>0.00</u>	<u>7,000.00</u>	<u>7,000.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
Net Excess (Deficit)	<u><u>3.35</u></u>	<u><u>3.35</u></u>	<u><u>(9,975.00)</u></u>	<u><u>9,978.35</u></u>

City of Kempner- Municipal Court Funds

Balance Sheet - Modified Accrual Basis

October 31, 2023

Liabilities and Fund Balance

Total Liabilities		<u>0.00</u>
Fund Balance		
Assigned- Truancy	7,566.46	
Assigned- Jury	156.92	
Assigned- Tech	6,914.17	
Assigned- Building Security	8,625.46	
Assigned- TPRF	2,656.72	
Fund Balance-Court Fund	1,157.01	
Net Excess (Deficit)	<u>3.35</u>	
Total Fund Balance		<u>27,080.09</u>
Total Liabilities and Fund Balance		<u><u>27,080.09</u></u>