

Financial Overview

February-23

Income

Total monthly income	YTD Income	Total Budgeted	Percentage of budget collected
Admin			
\$ 35,789.67	\$ 181,766.33	\$ 390,350.00	47%
Police Department			
\$ 734.56	\$ 67,904.56	\$ 500.00	135%
Court			
\$ 5,457.12	\$ 23,453.70	\$ 65,000.00	36%
Park			
\$ -	\$ -	\$ 2,500.00	0%
Debt Service Fund			
\$ 5,030.93	\$ 33,149.67	\$ 40,700.00	81%
Street Fund			
\$ 13,254.25	\$ 28,984.15	\$ 27,050.00	107%
Municipal Court Fund (Building&Tech)			
\$ 893.64	\$ 7,739.68	\$ 15,379.43	50%

Expense

Total Monthly expenditures	YTD Expense	Total Budgeted	Percentage of budget used
Admin			
\$ 8,064.74	\$ 48,222.45	\$ 149,370.93	32%
Police Department			
\$ 59,970.43	\$ 148,252.99	\$ 238,456.73	62%
Court			
\$ -	\$ 2,411.11	\$ 5,600.00	43%
Park			
\$ 819.69	\$ 4,858.18	\$ 17,100.00	28%
Debt Service Fund			
\$ 2,603.02	\$ 2,603.02	\$ 38,134.54	10%
Street Fund			
\$ -	\$ 1,425.33	\$ 25,300.00	0%
Municipal Court Fund (Building&Tech)			
\$ 260.00	\$ 4,300.00	\$ 10,000.00	43%

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Five Months Ended
February 28, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	500.00	0.00	500.00
Sales & Use Tax	14,362.90	56,562.66	100,000.00	(43,437.34)
Ad Valorem Tax	14,413.69	96,331.04	100,000.00	(3,668.96)
Delinquent Taxes	121.82	221.10	1,000.00	(778.90)
Franchise Fees	6,291.02	23,661.38	45,000.00	(21,338.62)
Interest Income	39.94	197.11	250.00	(52.89)
Building Permits	0.00	420.00	200.00	220.00
Special Events	0.00	1,093.48	500.00	593.48
Miscellaneous Revenue	0.00	287.00	0.00	287.00
Other Revenue	560.30	892.56	2,400.00	(1,507.44)
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>35,789.67</u>	<u>181,766.33</u>	<u>390,350.00</u>	<u>(208,583.67)</u>
Total Revenues	<u>35,789.67</u>	<u>181,766.33</u>	<u>390,350.00</u>	<u>(208,583.67)</u>
Expenditures				
Salaries	4,711.20	25,783.20	63,098.38	37,315.18
Advertising	152.75	305.50	350.00	44.50
Information Technology	0.00	0.00	100.00	100.00
Bank Charges	59.99	299.95	600.00	300.05
Election Expense	0.00	0.00	5,200.00	5,200.00
TMRS Retirement	384.90	2,365.30	841.55	(1,523.75)
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	3,408.20	8,179.63	4,771.43
Professional Fees	0.00	830.00	0.00	(830.00)
Attorney Fees	285.00	699.00	10,500.00	9,801.00
Bookkeeping Fees	200.00	1,000.00	19,900.00	18,900.00
Misc. Expense	0.00	142.36	1,000.00	857.64
Membership Fees	71.00	557.90	2,300.00	1,742.10
Office Supplies	24.00	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	29.50	29.50	3,000.00	2,970.50
Repairs & Maintenance	200.00	2,777.79	4,000.00	1,222.21
Payroll Taxes	413.23	2,459.64	4,648.25	2,188.61
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 Five Months Ended
February 28, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00
Telecommunications	329.25	1,976.47	3,500.00	1,523.53
Email	0.00	0.00	1,000.00	1,000.00
Utilities	<u>522.28</u>	<u>2,067.68</u>	<u>4,000.00</u>	<u>1,932.32</u>
 Total Expenditures	 <u>8,064.74</u>	 <u>48,222.45</u>	 <u>149,370.93</u>	 <u>101,148.48</u>
 Net Excess (Deficit)	 <u><u>27,724.93</u></u>	 <u><u>133,543.88</u></u>	 <u><u>240,979.07</u></u>	 <u><u>(107,435.19)</u></u>

City of Kempner-General Fund
Police Department
Statement of Revenues and Expenditures
For the One Month and Five Months Ended
February 28, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Other Revenue	0.00	65,000.00	0.00	65,000.00
Peace Officer Grants	734.56	734.56	0.00	734.56
Other Revenue Sources	0.00	2,170.00	500.00	1,670.00
Total Revenues	734.56	67,904.56	500.00	67,404.56
Expenditures				
Salaries	7,430.40	39,735.00	110,115.38	70,380.38
Information Technology	0.00	12,234.16	12,000.00	(234.16)
TMRS Retirement	371.52	1,869.79	1,748.62	(121.17)
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	3,408.20	8,179.63	4,771.43
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	51.96	257.84	500.00	242.16
Office Supplies	0.00	57.79	2,000.00	1,942.21
Equipment	439.97	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	0.00	60.47	5,000.00	4,939.53
Repairs & Maintenance	0.00	0.00	2,000.00	2,000.00
Vehicle Gas & Oil	573.38	2,121.93	8,000.00	5,878.07
Dispatching Fees	0.00	5,000.00	5,000.00	0.00
Payroll Taxes	619.88	3,109.22	7,230.78	4,121.56
Unemployment Taxes	0.00	9.00	504.00	495.00
Travel & Training	337.78	1,131.56	2,500.00	1,368.44
KVFD Contribution	0.00	5,000.00	5,000.00	0.00
Telecommunications	338.15	2,799.60	3,000.00	200.40
New Police Vehicle	49,125.75	49,125.75	45,000.00	(4,125.75)
Note Payable Principal	0.00	14,861.52	0.00	(14,861.52)
Total Expenditures	59,970.43	148,252.99	238,456.73	90,203.74
Net Excess (Deficit)	(59,235.87)	(80,348.43)	(237,956.73)	157,608.30

City of Kempner-General Fund
Municipal Court
Statement of Revenues and Expenditures
For the One Month and Five Months Ended
February 28, 2023

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	5,457.12	23,203.70	65,000.00	(41,796.30)
Miscellaneous Revenue	<u>0.00</u>	<u>250.00</u>	<u>0.00</u>	<u>250.00</u>
Total Revenues	<u>5,457.12</u>	<u>23,453.70</u>	<u>65,000.00</u>	<u>(41,546.30)</u>
Expenditures				
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	0.00	426.00	100.00	(326.00)
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>
Total Expenditures	<u>0.00</u>	<u>2,411.11</u>	<u>5,600.00</u>	<u>3,188.89</u>
Net Excess (Deficit)	<u>5,457.12</u>	<u>21,042.59</u>	<u>59,400.00</u>	<u>(38,357.41)</u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Five Months Ended
February 28, 2023

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Other Revenue - Vendor Permits	0.00	0.00	2,500.00	(2,500.00)
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>(2,500.00)</u>
Expenditures				
Insurance	0.00	287.61	750.00	462.39
Misc. Expense	0.00	0.00	500.00	500.00
Office Supplies	84.17	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	3,390.06	10,000.00	6,609.94
Utilities	163.02	800.66	2,000.00	1,199.34
Park Improvements-(Less than 5,000)	0.00	0.00	1,000.00	1,000.00
Total Expenditures	<u>819.69</u>	<u>4,858.18</u>	<u>17,100.00</u>	<u>12,241.82</u>
Net Excess (Deficit)	<u>(819.69)</u>	<u>(4,858.18)</u>	<u>(14,600.00)</u>	<u>9,741.82</u>

City Of Kempner-Street Fund
Streets Department
Statement of Revenues and Expenditures
For the One Month and Five Months Ended
February 28, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
Sales & Use Tax	13,121.26	28,110.62	25,000.00	3,110.62
Court income	124.66	837.65	2,000.00	(1,162.35)
Interest Income	8.33	35.88	50.00	(14.12)
Total Revenues	<u>13,254.25</u>	<u>28,984.15</u>	<u>27,050.00</u>	<u>1,934.15</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	1,283.50	20,050.00	18,766.50
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
Total Expenditures	<u>0.00</u>	<u>1,425.33</u>	<u>25,300.00</u>	<u>23,874.67</u>
Net Excess (Deficit)	<u>13,254.25</u>	<u>27,558.82</u>	<u>1,750.00</u>	<u>25,808.82</u>

City of Kempner-Debt Service Fund
Statement of Revenues and Expenditures
For the One Month and Five Months Ended
February 28, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Ad Valorem Tax	4,980.09	33,033.80	40,000.00	(6,966.20)
Delinquent Taxes	46.15	102.43	650.00	(547.57)
Interest Income	4.69	13.44	50.00	(36.56)
Total Revenues	<u>5,030.93</u>	<u>33,149.67</u>	<u>40,700.00</u>	<u>(7,550.33)</u>
Expenditures				
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	2,603.02	2,603.02	3,037.00	433.98
Total Expenditures	<u>2,603.02</u>	<u>2,603.02</u>	<u>38,134.54</u>	<u>35,531.52</u>
Net Excess (Deficit)	<u>2,427.91</u>	<u>30,546.65</u>	<u>2,565.46</u>	<u>27,981.19</u>

City of Kempner- Municipal Court Funds

Statement of Revenues and Expenditures

For the One Month and Five Months Ended

February 28, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Interest Income	<u>2.52</u>	<u>11.05</u>	<u>26.94</u>	<u>(15.89)</u>
Total Revenues	<u>2.52</u>	<u>11.05</u>	<u>26.94</u>	<u>(15.89)</u>
Expenditures				
Building Security Fund	0.00	0.00	3,000.00	3,000.00
Technology	<u>260.00</u>	<u>4,300.00</u>	<u>7,000.00</u>	<u>2,700.00</u>
Total Expenditures	<u>260.00</u>	<u>4,300.00</u>	<u>10,000.00</u>	<u>5,700.00</u>
Net Excess (Deficit)	<u>(257.48)</u>	<u>(4,288.95)</u>	<u>(9,973.06)</u>	<u>5,684.11</u>

City of Kempner- Municipal Court Funds

Balance Sheet - Modified Accrual Basis

February 28, 2023

Liabilities and Fund Balance

Total Liabilities		\$	<u>0.00</u>
Fund Balance			
Assigned- Truancy	\$	5,366.21	
Assigned- Jury		106.29	
Assigned- Tech		5,545.57	
Assigned- Building Security		5,262.38	
Assigned- TPRF		1,638.30	
Fund Balance-Court Fund		7,106.83	
Net Excess (Deficit)		<u>(4,288.95)</u>	
Total Fund Balance			<u>20,736.63</u>
Total Liabilities and Fund Balance		\$	<u><u>20,736.63</u></u>