

Financial Overview

January-23

Income

Total monthly income	YTD Income	Total Budgeted	Percentage of budget collected
Admin			
\$ 49,939.22	\$ 145,976.66	\$ 390,350.00	37%
Police Department			
\$ -	\$ 67,170.00	\$ 500.00	134%
Court			
\$ 3,417.03	\$ 17,996.58	\$ 65,000.00	28%
Park			
\$ -	\$ -	\$ 2,500.00	0%
Debt Service Fund			
\$ 12,150.26	\$ 28,118.74	\$ 40,700.00	69%
Street Fund			
\$ 15,710.52	\$ 15,729.90	\$ 27,050.00	58%
Municipal Court Fund (Building&Tech)			
\$ 5,935.35	\$ 5,941.24	\$ 15,379.43	39%

Expense

Total Monthly expenditures	YTD Expense	Total Budgeted	Percentage of budget used
Admin			
\$ 9,053.47	\$ 40,157.71	\$ 149,370.93	27%
Police Department			
\$ 12,658.30	\$ 88,282.56	\$ 238,456.73	37%
Court			
\$ 1,125.61	\$ 2,411.11	\$ 5,600.00	43%
Park			
\$ 805.20	\$ 4,038.49	\$ 17,100.00	24%
Debt Service Fund			
\$ -	\$ -	\$ 38,134.54	0%
Street Fund			
\$ 308.35	\$ 1,425.33	\$ 25,300.00	0%
Municipal Court Fund (Building&Tech)			
\$ 260.00	\$ 4,040.00	\$ 10,000.00	0%

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	500.00	0.00	500.00
Sales & Use Tax	10,788.86	42,199.76	100,000.00	(57,802.24)
Ad Valorem Tax	35,228.47	81,917.35	100,000.00	(18,082.65)
Delinquent Taxes	25.88	99.28	1,000.00	(900.72)
Franchise Fees	3,563.14	17,370.36	45,000.00	(27,629.64)
Interest Income	45.87	157.17	250.00	(92.83)
Building Permits	0.00	420.00	200.00	220.00
Special Events	0.00	1,093.48	500.00	593.48
Miscellaneous Revenue	287.00	287.00	0.00	287.00
Other Revenue	0.00	332.26	2,400.00	(2,067.74)
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)
Total Revenues	49,939.22	145,976.66	390,350.00	(244,373.34)
Expenditures				
Salaries	4,711.20	21,072.00	63,098.38	42,026.38
Advertising	152.75	152.75	350.00	197.25
Information Technology	0.00	0.00	100.00	100.00
Bank Charges	59.99	239.96	600.00	360.04
Election Expense	0.00	0.00	5,200.00	5,200.00
TMRS Retirement	461.01	1,980.40	841.55	(1,138.85)
Freight & Postage	0.00	68.52	600.00	531.48
Insurance	328.62	977.37	2,849.12	1,871.75
Medical Insurance/ Stipend	681.64	2,726.56	8,179.63	5,453.07
Professional Fees	0.00	830.00	0.00	(830.00)
Attorney Fees	219.00	414.00	10,500.00	10,086.00
Bookkeeping Fees	200.00	800.00	19,900.00	19,100.00
Misc. Expense	105.22	142.36	1,000.00	857.64
Membership Fees	116.00	486.90	2,300.00	1,813.10
Office Supplies	0.00	245.96	2,200.00	1,954.04
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	492.08	1,244.59	2,000.00	755.41
Vehicle Maintenance & Supply	0.00	0.00	3,000.00	3,000.00
Repairs & Maintenance	200.00	2,577.79	4,000.00	1,422.21
Payroll Taxes	596.07	2,046.41	4,648.25	2,601.84
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 Four Months Ended
 January 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00
Telecommunications	328.17	1,647.22	3,500.00	1,852.78
Email	0.00	0.00	1,000.00	1,000.00
Utilities	<u>401.72</u>	<u>1,545.40</u>	<u>4,000.00</u>	<u>2,454.60</u>
 Total Expenditures	 <u>9,053.47</u>	 <u>40,157.71</u>	 <u>149,370.93</u>	 <u>109,213.22</u>
 Net Excess (Deficit)	 <u><u>40,885.75</u></u>	 <u><u>105,818.95</u></u>	 <u><u>240,979.07</u></u>	 <u><u>(135,160.12)</u></u>

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Other Revenue	0.00	65,000.00	0.00	65,000.00
Other Revenue Sources	0.00	2,170.00	500.00	1,670.00
Total Revenues	<u>0.00</u>	<u>67,170.00</u>	<u>500.00</u>	<u>66,670.00</u>
Expenditures				
Salaries	7,430.40	32,304.60	110,115.38	77,810.78
Information Technology	0.00	12,234.16	12,000.00	(234.16)
TMRS Retirement	373.77	1,498.27	1,748.62	250.35
Freight & Postage	0.00	0.00	250.00	250.00
Insurance	1,640.84	3,219.31	12,078.32	8,859.01
Medical Insurance/ Stipend	681.64	2,726.56	8,179.63	5,453.07
License & Certification Fees	0.00	35.00	250.00	215.00
Training - State Funded	0.00	0.00	500.00	500.00
Misc. Expense	7.76	7.76	500.00	492.24
Membership Fees	51.96	205.88	500.00	294.12
Office Supplies	0.00	57.79	2,000.00	1,942.21
Equipment	15.14	2,410.14	6,000.00	3,589.86
Uniform Rental	383.98	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	523.58	1,548.55	8,000.00	6,451.45
Dispatching Fees	0.00	5,000.00	5,000.00	0.00
Payroll Taxes	909.47	2,489.34	7,230.78	4,741.44
Unemployment Taxes	1.71	9.00	504.00	495.00
Travel & Training	300.00	793.78	2,500.00	1,706.22
KVFD Contribution	0.00	5,000.00	5,000.00	0.00
Telecommunications	338.05	2,461.45	3,000.00	538.55
New Police Vehicle	0.00	0.00	45,000.00	45,000.00
Note Payable Principal	0.00	14,861.52	0.00	(14,861.52)
Total Expenditures	<u>12,658.30</u>	<u>88,282.56</u>	<u>238,456.73</u>	<u>150,174.17</u>
Net Excess (Deficit)	<u>(12,658.30)</u>	<u>(21,112.56)</u>	<u>(237,956.73)</u>	<u>216,844.17</u>

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

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	3,417.03	17,746.58	65,000.00	(47,253.42)
Miscellaneous Revenue	<u>0.00</u>	<u>250.00</u>	<u>0.00</u>	<u>250.00</u>
Total Revenues	<u>3,417.03</u>	<u>17,996.58</u>	<u>65,000.00</u>	<u>(47,003.42)</u>
Expenditures				
Freight & Postage	0.00	169.90	300.00	130.10
Insurance	328.61	760.21	1,500.00	739.79
Attorney Fees	510.00	555.00	2,000.00	1,445.00
Misc. Expense	287.00	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>1,125.61</u>	<u>2,411.11</u>	<u>5,600.00</u>	<u>3,188.89</u>
Net Excess (Deficit)	<u>2,291.42</u>	<u>15,585.47</u>	<u>59,400.00</u>	<u>(43,814.53)</u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 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	83.68	287.61	750.00	462.39
Misc. Expense	0.00	0.00	500.00	500.00
Office Supplies	0.00	145.68	350.00	204.32
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	2,817.56	10,000.00	7,182.44
Utilities	149.02	637.64	2,000.00	1,362.36
Park Improvements-(Less than 5,000)	0.00	0.00	1,000.00	1,000.00
Total Expenditures	<u>805.20</u>	<u>4,038.49</u>	<u>17,100.00</u>	<u>13,061.51</u>
Net Excess (Deficit)	<u>(805.20)</u>	<u>(4,038.49)</u>	<u>(14,600.00)</u>	<u>10,561.51</u>

City of Kempner-Debt Service Fund

Statement of Revenues and Expenditures

For the One Month and Four Months Ended

January 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Ad Valorem Tax	12,131.30	28,053.71	40,000.00	(11,946.29)
Delinquent Taxes	14.80	56.28	650.00	(593.72)
Interest Income	<u>4.16</u>	<u>8.75</u>	<u>50.00</u>	<u>(41.25)</u>
Total Revenues	<u>12,150.26</u>	<u>28,118.74</u>	<u>40,700.00</u>	<u>(12,581.26)</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	<u>0.00</u>	<u>0.00</u>	<u>3,037.00</u>	<u>3,037.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>38,134.54</u>	<u>38,134.54</u>
Net Excess (Deficit)	<u>12,150.26</u>	<u>28,118.74</u>	<u>2,565.46</u>	<u>25,553.28</u>

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
Sales & Use Tax	14,989.36	14,989.36	25,000.00	(10,010.64)
Court income	712.99	712.99	2,000.00	(1,287.01)
Interest Income	8.17	27.55	50.00	(22.45)
	<u>15,710.52</u>	<u>15,729.90</u>	<u>27,050.00</u>	<u>(11,320.10)</u>
Total Revenues				
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	308.35	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
	<u>308.35</u>	<u>1,425.33</u>	<u>25,300.00</u>	<u>23,874.67</u>
Total Expenditures				
Net Excess (Deficit)	<u>15,402.17</u>	<u>14,304.57</u>	<u>1,750.00</u>	<u>12,554.57</u>

City of Kempner- Municipal Court Funds

Statement of Revenues and Expenditures

For the One Month and Four Months Ended

January 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Interest Income	<u>2.64</u>	<u>8.53</u>	<u>26.94</u>	<u>(18.41)</u>
Total Revenues	<u>2.64</u>	<u>8.53</u>	<u>26.94</u>	<u>(18.41)</u>
Expenditures				
Building Security Fund	0.00	0.00	3,000.00	3,000.00
Technology	<u>260.00</u>	<u>4,040.00</u>	<u>7,000.00</u>	<u>2,960.00</u>
Total Expenditures	<u>260.00</u>	<u>4,040.00</u>	<u>10,000.00</u>	<u>5,960.00</u>
Net Excess (Deficit)	<u>(257.36)</u>	<u>(4,031.47)</u>	<u>(9,973.06)</u>	<u>5,941.59</u>