

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Ten Months Ended
July 31, 2022

| | CURRENT PERIOD | YTD ACTUAL | ANNUAL BUDGET | VARIANCE |
|------------------------------|-------------------|-------------------|-------------------|---------------------|
| Revenues | | | | |
| Donations | 0.00 | 1,457.00 | 0.00 | 1,457.00 |
| Sales & Use Tax | 9,356.50 | 94,656.24 | 83,000.00 | 11,656.24 |
| Ad Valorem Tax | 764.52 | 82,265.51 | 78,492.00 | 3,773.51 |
| Delinquent Taxes | 11.27 | 968.79 | 950.00 | 18.79 |
| Franchise Fees | 3,746.53 | 37,954.17 | 40,000.00 | (2,045.83) |
| Interest Income | 21.03 | 276.82 | 2,500.00 | (2,223.18) |
| Building Permits | 0.00 | 230.00 | 100.00 | 130.00 |
| Park Fees | 530.00 | 2,038.00 | 0.00 | 2,038.00 |
| Other Revenue | 5.00 | 1,897.53 | 2,400.00 | (502.47) |
| Other Revenue-Insurance | 8,603.05 | 15,670.00 | 10,000.00 | 5,670.00 |
| Other Revenue Sources | 0.00 | 779.13 | 141,000.00 | (140,220.87) |
| | <u>23,037.90</u> | <u>238,193.19</u> | <u>358,442.00</u> | <u>(120,248.81)</u> |
| Total Revenues | | | | |
| Expenditures | | | | |
| Salaries | 7,195.94 | 78,914.93 | 90,500.00 | 11,585.07 |
| Advertising | 0.00 | 231.55 | 350.00 | 118.45 |
| Website Fees | 0.00 | 0.00 | 100.00 | 100.00 |
| Bank Charges | 117.74 | 440.53 | 0.00 | (440.53) |
| Donations | 0.00 | 1,428.19 | 0.00 | (1,428.19) |
| Election Expense | 0.00 | 0.00 | 5,200.00 | 5,200.00 |
| TMRS Retirement | 281.81 | 5,885.82 | 6,000.00 | 114.18 |
| Freight & Postage | 232.00 | 568.53 | 500.00 | (68.53) |
| Insurance | 581.87 | 2,563.11 | 2,600.00 | 36.89 |
| Health Insurance Stipend | 520.00 | 5,200.00 | 9,360.00 | 4,160.00 |
| Health Insurance | 503.21 | 5,032.10 | 0.00 | (5,032.10) |
| Attorney Fees | 1,635.00 | 5,869.34 | 12,000.00 | 6,130.66 |
| Professional Fees | 650.00 | 4,070.00 | 10,400.00 | 6,330.00 |
| Misc. Expense | 0.00 | 699.26 | 500.00 | (199.26) |
| Membership Fees | 637.50 | 2,264.94 | 1,800.00 | (464.94) |
| Office Supplies | 32.42 | 2,270.76 | 1,800.00 | (470.76) |
| Office Equipment | 143.74 | 3,717.94 | 4,500.00 | 782.06 |
| Uniform Rental | 77.00 | 77.00 | 0.00 | (77.00) |
| Lease Maintenance Contract | 0.00 | 547.91 | 1,500.00 | 952.09 |
| Events | 400.33 | 1,240.22 | 0.00 | (1,240.22) |
| Vehicle Maintenance & Supply | 0.00 | 1,102.58 | 0.00 | (1,102.58) |
| Repairs & Maintenance | 2,250.80 | 4,890.13 | 5,000.00 | 109.87 |
| Payroll Taxes | 1,723.00 | 22,610.05 | 8,750.00 | (13,860.05) |
| Unemployment Taxes | 0.00 | 253.07 | 750.00 | 496.93 |

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Ten Months Ended
July 31, 2022

| | CURRENT PERIOD | YTD ACTUAL | ANNUAL BUDGET | VARIANCE |
|------------------------------|-------------------|-------------------|-------------------|---------------------|
| Travel & Training | 857.19 | 4,035.95 | 4,800.00 | 764.05 |
| Travel Monthly Reimbursement | 0.00 | 19.94 | 750.00 | 730.06 |
| Fire School | 0.00 | 15,000.00 | 15,000.00 | 0.00 |
| Telecommunications | 333.51 | 3,569.86 | 3,200.00 | (369.86) |
| Email | 0.00 | 763.44 | 600.00 | (163.44) |
| Utilities | 369.02 | 3,190.88 | 4,500.00 | 1,309.12 |
| Other Use - Transfer Out | 0.00 | 375.00 | 0.00 | (375.00) |
| | <u>18,542.08</u> | <u>176,833.03</u> | <u>190,460.00</u> | <u>13,626.97</u> |
| Total Expenditures | | | | |
| | <u>4,495.82</u> | <u>61,360.16</u> | <u>167,982.00</u> | <u>(106,621.84)</u> |
| Net Excess (Deficit) | | | | |

City of Kempner-General Fund
Police Department
Statement of Revenues and Expenditures
For the One Month and Ten Months Ended
July 31, 2022

| | CURRENT PERIOD | YTD ACTUAL | ANNUAL BUDGET | VARIANCE |
|------------------------------|-------------------|---------------------|---------------------|------------------|
| Revenues | | | | |
| Donations | 0.00 | 575.00 | 0.00 | 575.00 |
| Other Revenue | 0.00 | 2,193.37 | 0.00 | 2,193.37 |
| Sale of Capital Assets | 0.00 | 1,500.00 | 0.00 | 1,500.00 |
| Peace Officer Grants | 0.00 | 597.45 | 500.00 | 97.45 |
| | <u>0.00</u> | <u>4,865.82</u> | <u>500.00</u> | <u>4,365.82</u> |
| Total Revenues | <u>0.00</u> | <u>4,865.82</u> | <u>500.00</u> | <u>4,365.82</u> |
| Expenditures | | | | |
| Salaries | 3,995.00 | 51,272.50 | 70,000.00 | 18,727.50 |
| Donations | 0.00 | 55.00 | 0.00 | (55.00) |
| TMRS Retirement | 281.81 | 2,291.12 | 4,800.00 | 2,508.88 |
| Freight & Postage | 43.20 | 380.18 | 100.00 | (280.18) |
| Insurance | 1,432.92 | 5,272.75 | 6,450.00 | 1,177.25 |
| Health Insurance Stipend | 520.00 | 5,200.00 | 9,360.00 | 4,160.00 |
| License & Certification Fees | 0.00 | 0.00 | 250.00 | 250.00 |
| Misc. Expense | 81.33 | 325.89 | 100.00 | (225.89) |
| Membership Fees | 107.98 | 416.24 | 500.00 | 83.76 |
| Office Supplies | 68.97 | 2,151.61 | 1,500.00 | (651.61) |
| Office Equipment | 480.32 | 12,807.29 | 2,190.00 | (10,617.29) |
| Uniform Rental | 0.00 | 3,016.83 | 1,650.00 | (1,366.83) |
| Vehicle Maintenance & Supply | 47.00 | 5,176.39 | 2,500.00 | (2,676.39) |
| Repairs & Maintenance | 132.00 | 1,653.89 | 3,900.00 | 2,246.11 |
| Vehicle Gas & Oil | 600.78 | 5,195.84 | 8,000.00 | 2,804.16 |
| Payroll Taxes | 1,226.73 | 9,773.82 | 6,000.00 | (3,773.82) |
| Unemployment Taxes | 0.00 | 215.86 | 750.00 | 534.14 |
| Training-State Funded | 0.00 | 0.00 | 500.00 | 500.00 |
| Travel & Training | 89.00 | 763.38 | 2,500.00 | 1,736.62 |
| Telecommunications | 0.00 | 2,852.53 | 1,800.00 | (1,052.53) |
| New Police Vehicle | 700.00 | 21,585.73 | 55,000.00 | 33,414.27 |
| | <u>9,807.04</u> | <u>130,406.85</u> | <u>177,850.00</u> | <u>47,443.15</u> |
| Total Expenditures | <u>9,807.04</u> | <u>130,406.85</u> | <u>177,850.00</u> | <u>47,443.15</u> |
| Net Excess (Deficit) | <u>(9,807.04)</u> | <u>(125,541.03)</u> | <u>(177,350.00)</u> | <u>51,808.97</u> |

City of Kempner-General Fund
Municipal Court
Statement of Revenues and Expenditures
For the One Month and Ten Months Ended
July 31, 2022

| | CURRENT PERIOD | Y T D ACTUAL | ANNUAL BUDGET | VARIANCE |
|------------------------------|-------------------|------------------|------------------|-------------------|
| Revenues | | | | |
| Municipal Court Fees & Fines | 4,026.39 | 35,781.87 | 40,000.00 | (4,218.13) |
| Total Revenues | <u>4,026.39</u> | <u>35,781.87</u> | <u>40,000.00</u> | <u>(4,218.13)</u> |
| Expenditures | | | | |
| Freight & Postage | 0.00 | 80.66 | 300.00 | 219.34 |
| Insurance | 386.58 | 1,426.12 | 1,500.00 | 73.88 |
| Professional Fees | 30.00 | 971.21 | 4,000.00 | 3,028.79 |
| Outside Services | 0.00 | (282.00) | 400.00 | 682.00 |
| Misc. Expense | 0.00 | 193.00 | 50.00 | (143.00) |
| Jury Duty Compensation | 0.00 | 0.00 | 72.00 | 72.00 |
| Membership Fees | 0.00 | 0.00 | 300.00 | 300.00 |
| Office Supplies | 15.49 | 65.56 | 300.00 | 234.44 |
| Office Equipment | 0.00 | 639.00 | 0.00 | (639.00) |
| Lease Maintenance Contract | 0.00 | 114.83 | 300.00 | 185.17 |
| Building Scurity Fund | 0.00 | 0.00 | 2,000.00 | 2,000.00 |
| Technology | 0.00 | 1,040.00 | 4,000.00 | 2,960.00 |
| Repairs & Maintenance | 0.00 | 90.00 | 0.00 | (90.00) |
| Travel & Training | 0.00 | 1,052.80 | 1,800.00 | 747.20 |
| Total Expenditures | <u>432.07</u> | <u>5,391.18</u> | <u>15,022.00</u> | <u>9,630.82</u> |
| Net Excess (Deficit) | <u>3,594.32</u> | <u>30,390.69</u> | <u>24,978.00</u> | <u>5,412.69</u> |

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Ten Months Ended
July 31, 2022

| | CURRENT PERIOD | Y T D ACTUAL | ANNUAL BUDGET | VARIANCE |
|-------------------------------------|-------------------|-------------------|--------------------|-----------------|
| Revenues | | | | |
| Donations | 127.20 | 376.80 | 0.00 | 376.80 |
| Park Fees | 0.00 | 5,552.94 | 0.00 | 5,552.94 |
| Other Revenue - Vendor Permits | 0.00 | 20.00 | 2,500.00 | (2,480.00) |
| | <u>127.20</u> | <u>5,949.74</u> | <u>2,500.00</u> | <u>3,449.74</u> |
| Total Revenues | | | | |
| Expenditures | | | | |
| Insurance | 179.38 | 603.02 | 941.00 | 337.98 |
| Misc. Expense | 0.00 | 75.00 | 750.00 | 675.00 |
| Office Supplies | 0.00 | 347.74 | 250.00 | (97.74) |
| Office Equipment | 0.00 | 25.00 | 100.00 | 75.00 |
| Events | 0.00 | 1,721.28 | 0.00 | (1,721.28) |
| Repairs & Maintenance | 1,050.00 | 6,798.66 | 10,000.00 | 3,201.34 |
| Utilities | 156.71 | 1,668.43 | 2,000.00 | 331.57 |
| Park Improvements-(Less than 5,000) | 0.00 | 0.00 | 2,000.00 | 2,000.00 |
| | <u>1,386.09</u> | <u>11,239.13</u> | <u>16,041.00</u> | <u>4,801.87</u> |
| Total Expenditures | | | | |
| Net Excess (Deficit) | <u>(1,258.89)</u> | <u>(5,289.39)</u> | <u>(13,541.00)</u> | <u>8,251.61</u> |

City of Kempner- Municipal Court Funds

Balance Sheet - Modified Accrual Basis

July 31, 2022

Liabilities and Fund Balance

| | | | |
|------------------------------------|----|-------------------|-------------------------|
| Total Liabilities | | \$ | <u>0.00</u> |
| Fund Balance | | | |
| Assigned- Truancy | \$ | 3,972.06 | |
| Assigned- Jury | | 80.05 | |
| Assigned- Tech | | 860.93 | |
| Assigned- Building Security | | 5,048.95 | |
| Assigned- TPRF | | 1,392.93 | |
| Fund Balance-Court Fund | | 12,776.24 | |
| Net Excess (Deficit) | | <u>(5,154.10)</u> | |
| Total Fund Balance | | | <u>18,977.06</u> |
| Total Liabilities and Fund Balance | | \$ | <u><u>18,977.06</u></u> |

City of Kempner-Debt Service Fund

Balance Sheet - Modified Accrual Basis

July 31, 2022

Liabilities and Fund Balance

| | | | |
|------------------------------------|----|------------------|-------------------------|
| Total Liabilities | | \$ | <u>0.00</u> |
| Fund Balance | | | |
| Fund Balance-Debt Service Fund | \$ | 9,088.79 | |
| Net Excess (Deficit) | | <u>37,481.75</u> | |
| Total Fund Balance | | | <u>46,570.54</u> |
| Total Liabilities and Fund Balance | | \$ | <u><u>46,570.54</u></u> |

City Of Kempner-Street Fund
Balance Sheet - Modified Accrual Basis
July 31, 2022

Liabilities and Fund Balance

| | | |
|------------------------------------|------------------|---------------------|
| Total Liabilities | | \$ <u>0.00</u> |
| Fund Balance | | |
| Fund Balance - Sales Tax | \$ 36,591.53 | |
| Prior Period Adjustment (General) | (3,430.77) | |
| Net Excess (Deficit) | <u>19,079.15</u> | |
| Total Fund Balance | | <u>52,239.91</u> |
| Total Liabilities and Fund Balance | | <u>\$ 52,239.91</u> |