

# Financial Overview

July-23

## Income

Total monthly income	YTD Income	Total Budgeted	Percentage of budget collected
<b>Admin</b>			
\$ 21,187.59	\$ 271,844.46	\$ 390,350.00	70%
<b>Police Department</b>			
\$ 0.37	\$ 67,905.60	\$ 500.00	134%
<b>Court</b>			
\$ 5,675.93	\$ 55,126.02	\$ 65,000.00	85%
<b>Park</b>			
\$ 40.00	\$ 520.80	\$ 2,500.00	5%
<b>Debt Service Fund</b>			
\$ 5.40	\$ 35,343.87	\$ 40,700.00	87%
<b>Street Fund</b>			
\$ 5,741.57	\$ 48,024.96	\$ 27,050.00	178%
<b>Municipal Court Fund (Building&amp;Tech)</b>			
\$ 1,721.66	\$ 12,337.65	\$ 15,379.43	80%

## Expense

Total Monthly expenditures	YTD Expense	Total Budgeted	Percentage of budget used
<b>Admin</b>			
\$ 12,898.19	\$ 102,222.86	\$ 149,370.93	68%
<b>Police Department</b>			
\$ 14,049.40	\$ 251,066.46	\$ 238,456.73	105%
<b>Court</b>			
\$ 853.86	\$ 4,881.47	\$ 5,600.00	87%
<b>Park</b>			
\$ 895.91	\$ 9,211.38	\$ 17,100.00	54%
<b>Debt Service Fund</b>			
\$ -	\$ 2,603.02	\$ 38,134.54	7%
<b>Street Fund</b>			
\$ 1,344.00	\$ 3,191.25	\$ 25,300.00	7%
<b>Municipal Court Fund (Building&amp;Tech)</b>			
\$ 260.00	\$ 5,600.00	\$ 10,000.00	56%

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Donations	0.00	500.00	0.00	500.00
Sales & Use Tax	11,785.58	113,300.26	100,000.00	13,300.26
Ad Valorem Tax	1,405.50	106,699.97	100,000.00	6,699.97
Penalty & Interest	275.27	766.93	0.00	766.93
Delinquent Taxes	0.00	689.21	1,000.00	(310.79)
Franchise Fees	4,736.52	41,882.93	45,000.00	(3,117.07)
Interest Income	35.72	439.53	250.00	189.53
Permits	5.00	995.00	200.00	795.00
Special Events	1,600.00	2,343.48	500.00	1,843.48
Miscellaneous Revenue	0.00	287.00	0.00	287.00
Other Revenue	1,344.00	2,340.15	2,400.00	(59.85)
Other Revenue-Insurance	0.00	1,600.00	0.00	1,600.00
Grant Proceeds	0.00	0.00	141,000.00	(141,000.00)
	<u>21,187.59</u>	<u>271,844.46</u>	<u>390,350.00</u>	<u>(118,505.54)</u>
<b>Total Revenues</b>	<u>21,187.59</u>	<u>271,844.46</u>	<u>390,350.00</u>	<u>(118,505.54)</u>
<b>Expenditures</b>				
Salaries	4,711.20	51,724.07	63,939.93	12,215.86
Advertising	0.00	947.70	350.00	(597.70)
Information Technology	430.00	750.00	100.00	(650.00)
Bank Charges	59.99	578.14	600.00	21.86
Election Expense	4,075.32	4,075.32	5,200.00	1,124.68
TMRS Retirement	149.70	1,910.95	841.55	(1,069.40)
Freight & Postage	0.00	243.18	600.00	356.82
Insurance	448.87	1,875.11	2,849.12	974.01
Medical Insurance/ Stipend	681.64	6,816.40	8,179.63	1,363.23
Professional Fees	0.00	2,490.00	19,900.00	17,410.00
Attorney Fees	59.00	1,256.00	10,500.00	9,244.00
Bookkeeping Fees	200.00	2,000.00	0.00	(2,000.00)
Auditor Fees	0.00	8,250.00	0.00	(8,250.00)
Misc. Expense	0.00	1,486.36	1,000.00	(486.36)
Membership Fees	16.00	715.90	2,300.00	1,584.10
Office Supplies	32.18	878.80	2,200.00	1,321.20
Equipment	0.00	0.00	2,500.00	2,500.00
Lease Maintenance Contract	0.00	372.00	1,000.00	628.00
Special Events	0.00	1,313.44	2,000.00	686.56
Vehicle Maintenance & Supply	16.99	221.45	3,000.00	2,778.55
Repairs & Maintenance	205.00	5,267.10	4,000.00	(1,267.10)
Payroll Taxes	595.98	4,711.28	4,648.25	(63.03)

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Unemployment Taxes	1.82	36.26	504.00	467.74
Travel & Training	0.00	959.52	5,000.00	4,040.48
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00
Telecommunications	327.63	3,821.10	3,500.00	(321.10)
Email	431.28	886.80	1,000.00	113.20
Utilities	455.59	4,028.82	4,000.00	(28.82)
	<u>12,898.19</u>	<u>107,615.70</u>	<u>150,212.48</u>	<u>42,596.78</u>
Total Expenditures				
	<u>8,289.40</u>	<u>164,228.76</u>	<u>240,137.52</u>	<u>(75,908.76)</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, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Other Revenue	0.37	1.04	0.00	1.04
Peace Officer Grants	0.00	734.56	0.00	734.56
Grant Proceeds	0.00	2,170.00	500.00	1,670.00
Other Revenue sources - Loans	0.00	65,000.00	0.00	(65,000.00)
<b>Total Revenues</b>	<u>0.37</u>	<u>67,905.60</u>	<u>500.00</u>	<u>67,405.60</u>
<b>Expenditures</b>				
Salaries	7,565.40	80,873.20	111,904.00	31,030.80
Information Technology	0.00	12,234.16	12,000.00	(234.16)
Bank Charges	0.00	60.18	0.00	(60.18)
TMRS Retirement	0.00	0.00	1,748.62	1,748.62
Freight & Postage	0.00	77.41	250.00	172.59
Insurance	1,761.09	6,741.49	12,078.32	5,336.83
Medical Insurance/ Stipend	681.64	6,816.40	8,179.63	1,363.23
License & Certification Fees	0.00	35.00	250.00	215.00
Training - State Funded	0.00	734.56	500.00	(234.56)
Misc. Expense	0.00	17.97	500.00	482.03
Membership Fees	51.96	312.77	500.00	187.23
Office Supplies	0.00	268.87	2,000.00	1,731.13
Equipment	0.00	53,752.73	6,000.00	(47,752.73)
Uniform Rental	342.00	1,291.91	1,100.00	(191.91)
Vehicle Maintenance & Supply	1,013.36	1,528.21	5,000.00	3,471.79
Repairs & Maintenance	0.00	375.00	2,000.00	1,625.00
Vehicle Gas & Oil	1,059.68	5,817.73	8,000.00	2,182.27
Dispatching Fees	0.00	5,000.00	5,000.00	0.00
Payroll Taxes	902.22	6,500.13	7,230.78	730.65
Unemployment Taxes	0.00	9.00	504.00	495.00
Travel & Training	0.00	2,286.02	2,500.00	213.98
KVFD Contribution	0.00	5,000.00	5,000.00	0.00
Telecommunications	672.05	4,598.49	3,000.00	(1,598.49)
New Police Vehicle	0.00	50,100.75	45,000.00	(5,100.75)
Note Payable Principal	0.00	14,861.52	0.00	(14,861.52)
<b>Total Expenditures</b>	<u>14,049.40</u>	<u>259,293.50</u>	<u>240,245.35</u>	<u>(19,048.15)</u>
<b>Net Excess (Deficit)</b>	<u>(14,049.03)</u>	<u>(191,387.90)</u>	<u>(239,745.35)</u>	<u>48,357.45</u>

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

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Municipal Court Fees & Fines	5,675.93	54,873.42	65,000.00	(10,126.58)
Miscellaneous Revenue	0.00	250.00	0.00	250.00
Other Revenue	0.00	2.60	0.00	2.60
	<u>5,675.93</u>	<u>55,126.02</u>	<u>65,000.00</u>	<u>(9,873.98)</u>
<b>Total Revenues</b>	<u>5,675.93</u>	<u>55,126.02</u>	<u>65,000.00</u>	<u>(9,873.98)</u>
<b>Expenditures</b>				
Freight & Postage	0.00	344.58	300.00	(44.58)
Insurance	448.86	1,657.93	1,500.00	(157.93)
Attorney Fees	405.00	1,691.53	2,000.00	308.47
Misc. Expense	0.00	528.60	100.00	(428.60)
Jury Duty Compensation	0.00	0.00	100.00	100.00
Office Supplies	0.00	113.83	300.00	186.17
Lease Maintenance Contract	0.00	0.00	300.00	300.00
Repairs & Maintenance	0.00	45.00	0.00	(45.00)
Travel & Training	0.00	500.00	1,000.00	500.00
	<u>853.86</u>	<u>4,881.47</u>	<u>5,600.00</u>	<u>718.53</u>
<b>Total Expenditures</b>	<u>853.86</u>	<u>4,881.47</u>	<u>5,600.00</u>	<u>718.53</u>
<b>Net Excess (Deficit)</b>	<u>4,822.07</u>	<u>50,244.55</u>	<u>59,400.00</u>	<u>(9,155.45)</u>

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

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Donations	0.00	130.80	0.00	130.80
Other Revenue - Vendor Permits	<u>40.00</u>	<u>390.00</u>	<u>2,500.00</u>	<u>(2,110.00)</u>
<b>Total Revenues</b>	<u>40.00</u>	<u>520.80</u>	<u>2,500.00</u>	<u>(1,979.20)</u>
<b>Expenditures</b>				
Insurance	203.93	695.47	750.00	54.53
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	572.50	6,322.56	10,000.00	3,677.44
Utilities	119.48	1,556.10	2,000.00	443.90
Park Improvements-(Less than 5,000)	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
<b>Total Expenditures</b>	<u>895.91</u>	<u>9,211.38</u>	<u>17,100.00</u>	<u>7,888.62</u>
<b>Net Excess (Deficit)</b>	<u>(855.91)</u>	<u>(8,690.58)</u>	<u>(14,600.00)</u>	<u>5,909.42</u>