

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

| | CURRENT PERIOD | YTD ACTUAL | ANNUAL BUDGET | VARIANCE |
|------------------------------|-------------------|-------------------|-------------------|---------------------|
| Revenues | | | | |
| Donations | 0.00 | 1,457.00 | 0.00 | 1,457.00 |
| Sales & Use Tax | 10,254.51 | 75,630.60 | 83,000.00 | (7,369.40) |
| Ad Valorem Tax | 1,078.53 | 81,172.11 | 78,492.00 | 2,680.11 |
| Delinquent Taxes | 103.69 | 905.93 | 950.00 | (44.07) |
| Franchise Fees | 7,266.06 | 34,203.34 | 40,000.00 | (5,796.66) |
| Interest Income | 22.75 | 233.81 | 2,500.00 | (2,266.19) |
| Building Permits | 0.00 | 230.00 | 100.00 | 130.00 |
| Park Fees | 0.00 | 508.00 | 0.00 | 508.00 |
| Other Revenue | 67.34 | 1,867.53 | 2,400.00 | (532.47) |
| Other Revenue-Insurance | 7,066.95 | 7,066.95 | 10,000.00 | (2,933.05) |
| Other Revenue Sources | 0.00 | 779.13 | 141,000.00 | (140,220.87) |
| | <u>25,859.83</u> | <u>204,054.40</u> | <u>358,442.00</u> | <u>(154,387.60)</u> |
| Total Revenues | | | | |
| Expenditures | | | | |
| Salaries | 7,195.94 | 60,925.08 | 90,500.00 | 29,574.92 |
| Advertising | 0.00 | 231.55 | 350.00 | 118.45 |
| Website Fees | 0.00 | 0.00 | 100.00 | 100.00 |
| Bank Charges | 50.09 | 272.79 | 0.00 | (272.79) |
| 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 | 502.76 | 4,398.49 | 6,000.00 | 1,601.51 |
| Freight & Postage | 144.49 | 336.53 | 500.00 | 163.47 |
| Insurance | 0.00 | 1,981.24 | 2,600.00 | 618.76 |
| Health Insurance Stipend | 520.00 | 4,160.00 | 9,360.00 | 5,200.00 |
| Health Insurance | 503.21 | 4,025.68 | 0.00 | (4,025.68) |
| Attorney Fees | 930.00 | 4,234.34 | 12,000.00 | 7,765.66 |
| Professional Fees | 200.00 | 2,680.00 | 10,400.00 | 7,720.00 |
| Misc. Expense | 97.96 | 574.26 | 500.00 | (74.26) |
| Membership Fees | 132.00 | 1,581.46 | 1,800.00 | 218.54 |
| Office Supplies | 172.35 | 2,161.10 | 1,800.00 | (361.10) |
| Office Equipment | 0.00 | 3,574.20 | 4,500.00 | 925.80 |
| Lease Maintenance Contract | 93.39 | 547.91 | 1,500.00 | 952.09 |
| Events | 0.00 | 199.89 | 0.00 | (199.89) |
| Vehicle Maintenance & Supply | 552.08 | 1,002.58 | 0.00 | (1,002.58) |
| Repairs & Maintenance | 605.13 | 2,564.33 | 5,000.00 | 2,435.67 |
| Payroll Taxes | 1,624.64 | 19,171.67 | 8,750.00 | (10,421.67) |
| Unemployment Taxes | 0.00 | 253.07 | 750.00 | 496.93 |
| Travel & Training | 1,350.10 | 3,033.84 | 4,800.00 | 1,766.16 |

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

| | CURRENT PERIOD | YTD ACTUAL | ANNUAL BUDGET | VARIANCE |
|------------------------------|-------------------|-------------------|-------------------|---------------------|
| Travel Monthly Reimbursement | 19.94 | 19.94 | 750.00 | 730.06 |
| Fire School | 0.00 | 0.00 | 15,000.00 | 15,000.00 |
| Fire Marshall Agreement Fee | 15,000.00 | 15,000.00 | 0.00 | (15,000.00) |
| Telecommunications | 326.91 | 2,909.44 | 3,200.00 | 290.56 |
| Email | 0.00 | 475.92 | 600.00 | 124.08 |
| Utilities | 231.80 | 2,525.98 | 4,500.00 | 1,974.02 |
| Other Use - Transfer Out | 0.00 | 375.00 | 0.00 | (375.00) |
| | <u>30,252.79</u> | <u>140,644.48</u> | <u>190,460.00</u> | <u>49,815.52</u> |
| Total Expenditures | | | | |
| Net Excess (Deficit) | <u>(4,392.96)</u> | <u>63,409.92</u> | <u>167,982.00</u> | <u>(104,572.08)</u> |

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

| | CURRENT PERIOD | YTD ACTUAL | ANNUAL BUDGET | VARIANCE |
|------------------------------|-------------------|---------------------|---------------------|------------------|
| Revenues | | | | |
| Donations | 0.00 | 575.00 | 0.00 | 575.00 |
| Other Revenue | 215.08 | 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>215.08</u> | <u>4,865.82</u> | <u>500.00</u> | <u>4,365.82</u> |
| Total Revenues | <u>215.08</u> | <u>4,865.82</u> | <u>500.00</u> | <u>4,365.82</u> |
| Expenditures | | | | |
| Salaries | 4,640.00 | 36,747.50 | 70,000.00 | 33,252.50 |
| Donations | 0.00 | 55.00 | 0.00 | (55.00) |
| TMRS Retirement | 308.00 | 1,593.31 | 4,800.00 | 3,206.69 |
| Freight & Postage | 0.00 | 336.98 | 100.00 | (236.98) |
| Insurance | 0.00 | 3,839.83 | 6,450.00 | 2,610.17 |
| Health Insurance Stipend | 520.00 | 4,160.00 | 9,360.00 | 5,200.00 |
| License & Certification Fees | 0.00 | 0.00 | 250.00 | 250.00 |
| Misc. Expense | 0.00 | 244.56 | 100.00 | (144.56) |
| Membership Fees | 29.98 | 308.26 | 500.00 | 191.74 |
| Office Supplies | 7.59 | 2,082.64 | 1,500.00 | (582.64) |
| Office Equipment | 609.91 | 10,676.74 | 2,190.00 | (8,486.74) |
| Uniform Rental | 0.00 | 3,016.83 | 1,650.00 | (1,366.83) |
| Vehicle Maintenance & Supply | 816.92 | 4,856.57 | 2,500.00 | (2,356.57) |
| Repairs & Maintenance | 0.00 | 1,022.89 | 3,900.00 | 2,877.11 |
| Vehicle Gas & Oil | 681.00 | 3,948.61 | 8,000.00 | 4,051.39 |
| Payroll Taxes | 1,085.62 | 7,552.21 | 6,000.00 | (1,552.21) |
| Unemployment Taxes | 0.00 | 215.86 | 750.00 | 534.14 |
| Training-State Funded | 0.00 | 0.00 | 500.00 | 500.00 |
| Travel & Training | 100.00 | 649.38 | 2,500.00 | 1,850.62 |
| Telecommunications | 897.12 | 3,041.83 | 1,800.00 | (1,241.83) |
| New Police Vehicle | 513.48 | 20,885.73 | 55,000.00 | 34,114.27 |
| | <u>10,209.62</u> | <u>105,234.73</u> | <u>177,850.00</u> | <u>72,615.27</u> |
| Total Expenditures | <u>10,209.62</u> | <u>105,234.73</u> | <u>177,850.00</u> | <u>72,615.27</u> |
| Net Excess (Deficit) | <u>(9,994.54)</u> | <u>(100,368.91)</u> | <u>(177,350.00)</u> | <u>76,981.09</u> |

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

| | CURRENT PERIOD | Y T D ACTUAL | ANNUAL BUDGET | VARIANCE |
|------------------------------|----------------------|-------------------------|-------------------------|--------------------------|
| Revenues | | | | |
| Municipal Court Fees & Fines | <u>1,352.29</u> | <u>25,840.43</u> | <u>40,000.00</u> | <u>(14,159.57)</u> |
| Total Revenues | <u>1,352.29</u> | <u>25,840.43</u> | <u>40,000.00</u> | <u>(14,159.57)</u> |
| Expenditures | | | | |
| Freight & Postage | 0.00 | 80.66 | 300.00 | 219.34 |
| Insurance | 0.00 | 1,039.54 | 1,500.00 | 460.46 |
| Professional Fees | 557.97 | 941.21 | 4,000.00 | 3,058.79 |
| 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 | 0.00 | 50.07 | 300.00 | 249.93 |
| Office Equipment | 0.00 | 70.00 | 0.00 | (70.00) |
| Lease Maintenance Contract | 31.13 | 114.83 | 300.00 | 185.17 |
| Building Scurity Fund | 0.00 | 0.00 | 2,000.00 | 2,000.00 |
| Technology | 260.00 | 1,349.00 | 4,000.00 | 2,651.00 |
| Repairs & Maintenance | 0.00 | 90.00 | 0.00 | (90.00) |
| Travel & Training | <u>200.00</u> | <u>1,052.80</u> | <u>1,800.00</u> | <u>747.20</u> |
| Total Expenditures | <u>1,049.10</u> | <u>4,699.11</u> | <u>15,022.00</u> | <u>10,322.89</u> |
| Net Excess (Deficit) | <u><u>303.19</u></u> | <u><u>21,141.32</u></u> | <u><u>24,978.00</u></u> | <u><u>(3,836.68)</u></u> |

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

| | CURRENT PERIOD | Y T D ACTUAL | ANNUAL BUDGET | VARIANCE |
|-------------------------------------|-------------------|-------------------|--------------------|-----------------|
| Revenues | | | | |
| Donations | 0.00 | 249.60 | 0.00 | 249.60 |
| Park Fees | 1,075.00 | 2,030.00 | 0.00 | 2,030.00 |
| Other Revenue - Vendor Permits | 0.00 | 20.00 | 2,500.00 | (2,480.00) |
| | <u>1,075.00</u> | <u>2,299.60</u> | <u>2,500.00</u> | <u>(200.40)</u> |
| Total Revenues | <u>1,075.00</u> | <u>2,299.60</u> | <u>2,500.00</u> | <u>(200.40)</u> |
| Expenditures | | | | |
| Insurance | 0.00 | 423.64 | 941.00 | 517.36 |
| Misc. Expense | 75.00 | 75.00 | 750.00 | 675.00 |
| Office Supplies | 188.98 | 347.74 | 250.00 | (97.74) |
| Office Equipment | 0.00 | 25.00 | 100.00 | 75.00 |
| Events | 0.00 | 1,071.28 | 0.00 | (1,071.28) |
| Repairs & Maintenance | 550.00 | 5,471.65 | 10,000.00 | 4,528.35 |
| Utilities | 161.78 | 1,357.48 | 2,000.00 | 642.52 |
| Park Improvements-(Less than 5,000) | 0.00 | 0.00 | 2,000.00 | 2,000.00 |
| | <u>975.76</u> | <u>8,771.79</u> | <u>16,041.00</u> | <u>7,269.21</u> |
| Total Expenditures | <u>975.76</u> | <u>8,771.79</u> | <u>16,041.00</u> | <u>7,269.21</u> |
| Net Excess (Deficit) | <u>99.24</u> | <u>(6,472.19)</u> | <u>(13,541.00)</u> | <u>7,068.81</u> |

City Of Kempner-Street Fund

Statement of Revenues and Expenditures - Modified Accrual Basis

For the One Month and Eight Months Ended

May 31, 2022

| | Current Period | | Year To Date | |
|-----------------------------|------------------|---------------|---------------------|---------------|
| | Amount | Percent | Amount | Percent |
| Revenues | | | | |
| Sales & Use Tax | \$ 1,770.98 | 99.68 | \$ 16,344.02 | 94.85 |
| Interest Income | 5.68 | 0.32 | 45.61 | 0.26 |
| Other Revenue | 0.00 | 0.00 | 437.27 | 2.54 |
| Other Revenue Sources | 0.00 | 0.00 | 405.19 | 2.35 |
| Total Revenues | 1,776.66 | 100.00 | 17,232.09 | 100.00 |
| Expenditures | | | | |
| Bank Charges | 0.00 | 0.00 | 74.27 | 0.43 |
| Facilities Rental | 0.00 | 0.00 | 3,200.00 | 18.57 |
| Repairs & Maintenance | 0.00 | 0.00 | 675.05 | 3.92 |
| Sign Installation | 430.01 | 24.20 | 537.02 | 3.12 |
| Material | 446.57 | 25.14 | 446.57 | 2.59 |
| Total Expenditures | 876.58 | 49.34 | 4,932.91 | 28.63 |
| Net Excess (Deficit) | \$ 900.08 | 50.66 | \$ 12,299.18 | 71.37 |

City of Kempner-Debt Service Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Eight Months Ended
May 31, 2022

| | Current Period | | Year To Date | |
|-----------------------------|------------------|---------------|---------------------|---------------|
| | Amount | Percent | Amount | Percent |
| Revenues | | | | |
| Ad Valorem Tax | \$ 519.25 | 90.05 | \$ 39,437.11 | 98.35 |
| Delinquent Taxes | 51.55 | 8.94 | 511.78 | 1.28 |
| Interest Income | 5.80 | 1.01 | 35.87 | 0.09 |
| Other Revenue | <u>0.00</u> | <u>0.00</u> | <u>113.63</u> | <u>0.28</u> |
| Total Revenues | <u>576.60</u> | <u>100.00</u> | <u>40,098.39</u> | <u>100.00</u> |
| Expenditures | | | | |
| Bank Charges | 0.00 | 0.00 | 97.54 | 0.24 |
| Note Payable Interest | <u>0.00</u> | <u>0.00</u> | <u>3,104.74</u> | <u>7.74</u> |
| Total Expenditures | <u>0.00</u> | <u>0.00</u> | <u>3,202.28</u> | <u>7.99</u> |
| Net Excess (Deficit) | <u>\$ 576.60</u> | <u>100.00</u> | <u>\$ 36,896.11</u> | <u>92.01</u> |