

**City of Kempner-General Fund**  
**Administrative Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Two Months Ended  
November 30, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Donations	500.00	500.00	0.00	500.00
Sales & Use Tax	11,290.55	21,504.16	100,000.00	(78,495.84)
Ad Valorem Tax	6,503.11	7,690.18	100,000.00	(92,309.82)
Delinquent Taxes	28.06	64.64	1,000.00	(935.36)
Franchise Fees	6,500.66	13,003.64	45,000.00	(31,996.36)
Interest Income	33.82	68.82	250.00	(181.18)
Building Permits	0.00	365.00	200.00	165.00
Special Events	50.00	50.00	500.00	(450.00)
Other Revenue	7.26	7.26	2,400.00	(2,392.74)
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)
	<u>24,913.46</u>	<u>44,853.70</u>	<u>390,350.00</u>	<u>(345,496.30)</u>
<b>Total Revenues</b>				
<b>Expenditures</b>				
Salaries	7,066.80	11,649.60	63,098.38	51,448.78
Advertising	0.00	0.00	350.00	350.00
Information Technology	0.00	0.00	100.00	100.00
Bank Charges	59.99	119.98	600.00	480.02
Election Expense	0.00	0.00	5,200.00	5,200.00
TMRS Retirement	429.61	829.12	841.55	12.43
Freight & Postage	0.00	8.52	600.00	591.48
Insurance	0.00	648.75	2,849.12	2,200.37
Medical Insurance/ Stipend	681.64	1,363.28	8,179.63	6,816.35
Attorney Fees	0.00	195.00	10,500.00	10,305.00
Bookkeeping Fees	200.00	400.00	19,900.00	19,500.00
Misc. Expense	0.00	37.14	1,000.00	962.86
Membership Fees	0.00	156.71	2,300.00	2,143.29
Office Supplies	0.00	0.00	2,200.00	2,200.00
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	0.00	2,000.00	2,000.00
Vehicle Maintenance & Supply	0.00	0.00	3,000.00	3,000.00
Repairs & Maintenance	200.00	2,177.79	4,000.00	1,822.21
Payroll Taxes	403.14	1,037.12	4,648.25	3,611.13
Unemployment Taxes	0.00	0.00	504.00	504.00
Travel & Training	0.00	375.00	5,000.00	4,625.00
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00
Telecommunications	664.30	992.26	3,500.00	2,507.74

**City of Kempner-General Fund**  
 Administrative Department  
 Statement of Revenues and Expenditures  
 For the One Month and Two Months Ended  
 November 30, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Email	0.00	0.00	1,000.00	1,000.00
Utilities	<u>402.75</u>	<u>803.18</u>	<u>4,000.00</u>	<u>3,196.82</u>
Total Expenditures	<u>10,108.23</u>	<u>20,793.45</u>	<u>149,370.93</u>	<u>128,577.48</u>
Net Excess (Deficit)	<u><u>14,805.23</u></u>	<u><u>24,060.25</u></u>	<u><u>240,979.07</u></u>	<u><u>(216,918.82)</u></u>



**City of Kempner-General Fund**  
 Police Department  
 Statement of Revenues and Expenditures  
 For the One Month and Two Months Ended  
 November 30, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Other Revenue	65,000.00	65,000.00	0.00	65,000.00
Other Revenue Sources	0.00	0.00	500.00	(500.00)
<b>Total Revenues</b>	<u>65,000.00</u>	<u>65,000.00</u>	<u>500.00</u>	<u>64,500.00</u>
<b>Expenditures</b>				
Salaries	11,145.60	17,398.80	110,115.38	92,716.58
Information Technology	0.00	12,207.50	12,000.00	(207.50)
TMRS Retirement	312.66	567.22	1,748.62	1,181.40
Freight & Postage	0.00	0.00	250.00	250.00
Insurance	0.00	1,578.47	12,078.32	10,499.85
Medical Insurance/ Stipend	681.64	1,363.28	8,179.63	6,816.35
License & Certification Fees	35.00	35.00	250.00	215.00
Training - State Funded	0.00	0.00	500.00	500.00
Misc. Expense	0.00	0.00	500.00	500.00
Membership Fees	0.00	50.00	500.00	450.00
Office Supplies	0.00	0.00	2,000.00	2,000.00
Equipment	0.00	0.00	6,000.00	6,000.00
Uniform Rental	0.00	0.00	1,100.00	1,100.00
Lease Maintenance Contract	975.00	975.00	0.00	(975.00)
Vehicle Maintenance & Supply	0.00	50.97	5,000.00	4,949.03
Repairs & Maintenance	0.00	0.00	2,000.00	2,000.00
Vehicle Gas & Oil	0.00	259.78	8,000.00	7,740.22
Dispatching Fees	0.00	5,000.00	5,000.00	0.00
Payroll Taxes	530.08	959.99	7,230.78	6,270.79
Unemployment Taxes	0.00	7.29	504.00	496.71
Travel & Training	0.00	0.00	2,500.00	2,500.00
KVFD Contribution	0.00	5,000.00	5,000.00	0.00
Telecommunications	0.00	1,786.35	3,000.00	1,213.65
New Police Vehicle	0.00	0.00	45,000.00	45,000.00
Note Payable Principal	14,861.52	14,861.52	0.00	(14,861.52)
<b>Total Expenditures</b>	<u>28,541.50</u>	<u>62,101.17</u>	<u>238,456.73</u>	<u>176,355.56</u>
<b>Net Excess (Deficit)</b>	<u>36,458.50</u>	<u>2,898.83</u>	<u>(237,956.73)</u>	<u>240,855.56</u>

**City of Kempner-General Fund**  
Municipal Court  
Statement of Revenues and Expenditures  
For the One Month and Two Months Ended  
November 30, 2022

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Municipal Court Fees & Fines	2,738.86	5,670.04	65,000.00	(59,329.96)
Miscellaneous Revenue	<u>250.00</u>	<u>250.00</u>	<u>0.00</u>	<u>250.00</u>
<b>Total Revenues</b>	<u>2,988.86</u>	<u>5,920.04</u>	<u>65,000.00</u>	<u>(59,079.96)</u>
<b>Expenditures</b>				
Freight & Postage	0.00	0.00	300.00	300.00
Insurance	0.00	431.60	1,500.00	1,068.40
Attorney Fees	0.00	45.00	2,000.00	1,955.00
Misc. Expense	134.00	134.00	100.00	(34.00)
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>
<b>Total Expenditures</b>	<u>134.00</u>	<u>1,110.60</u>	<u>5,600.00</u>	<u>4,489.40</u>
<b>Net Excess (Deficit)</b>	<u>2,854.86</u>	<u>4,809.44</u>	<u>59,400.00</u>	<u>(54,590.56)</u>

**City of Kempner-General Fund**  
Parks Department  
Statement of Revenues and Expenditures  
For the One Month and Two Months Ended  
November 30, 2022

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Other Revenue - Vendor Permits	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>(2,500.00)</u>
<b>Total Revenues</b>	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>(2,500.00)</u>
<b>Expenditures</b>				
Insurance	0.00	203.93	750.00	546.07
Misc. Expense	0.00	0.00	500.00	500.00
Office Supplies	0.00	0.00	350.00	350.00
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	1,672.56	10,000.00	8,327.44
Utilities	132.13	357.09	2,000.00	1,642.91
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>704.63</u>	<u>2,383.58</u>	<u>17,100.00</u>	<u>14,716.42</u>
<b>Net Excess (Deficit)</b>	<u>(704.63)</u>	<u>(2,383.58)</u>	<u>(14,600.00)</u>	<u>12,216.42</u>

# City of Kempner-Debt Service Fund

## Statement of Revenues and Expenditures

For the One Month and Two Months Ended

November 30, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Ad Valorem Tax	2,064.08	2,495.40	40,000.00	(37,504.60)
Delinquent Taxes	16.62	36.18	650.00	(613.82)
Interest Income	<u>1.35</u>	<u>2.58</u>	<u>50.00</u>	<u>(47.42)</u>
Total Revenues	<u>2,082.05</u>	<u>2,534.16</u>	<u>40,700.00</u>	<u>(38,165.84)</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>2,082.05</u>	<u>2,534.16</u>	<u>2,565.46</u>	<u>(31.30)</u>

# City of Kempner- Municipal Court Funds

## Statement of Revenues and Expenditures

For the One Month and Two Months Ended

November 30, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Interest Income	<u>1.86</u>	<u>4.01</u>	<u>26.94</u>	<u>(22.93)</u>
Total Revenues	<u>1.86</u>	<u>4.01</u>	<u>26.94</u>	<u>(22.93)</u>
Expenditures				
Building Security Fund	0.00	0.00	3,000.00	3,000.00
Technology	<u>260.00</u>	<u>3,520.00</u>	<u>7,000.00</u>	<u>3,480.00</u>
Total Expenditures	<u>260.00</u>	<u>3,520.00</u>	<u>10,000.00</u>	<u>6,480.00</u>
Net Excess (Deficit)	<u>(258.14)</u>	<u>(3,515.99)</u>	<u>(9,973.06)</u>	<u>6,457.07</u>

# City of Kempner- Municipal Court Funds

## Balance Sheet - Modified Accrual Basis

November 30, 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		7,106.83	
Net Excess (Deficit)		<u>(3,515.99)</u>	
Total Fund Balance			<u>14,945.76</u>
Total Liabilities and Fund Balance		\$	<u><u>14,945.76</u></u>



**City Of Kempner-Street Fund**  
**Streets Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Two Months Ended  
November 30, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
<b>Revenues</b>				
Sales & Use Tax	0.00	0.00	25,000.00	(25,000.00)
Court income	0.00	0.00	2,000.00	(2,000.00)
Interest Income	6.34	12.92	50.00	(37.08)
	<u>6.34</u>	<u>12.92</u>	<u>27,050.00</u>	<u>(27,037.08)</u>
<b>Total Revenues</b>	<u>6.34</u>	<u>12.92</u>	<u>27,050.00</u>	<u>(27,037.08)</u>
<b>Expenditures</b>				
Bank Charges	0.00	0.00	250.00	250.00
Professional Fees	0.00	0.00	1,000.00	1,000.00
Repairs & Maintenance	483.40	566.75	20,050.00	19,483.25
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	141.83	141.83	2,000.00	1,858.17
	<u>625.23</u>	<u>708.58</u>	<u>25,300.00</u>	<u>24,591.42</u>
<b>Total Expenditures</b>	<u>625.23</u>	<u>708.58</u>	<u>25,300.00</u>	<u>24,591.42</u>
<b>Net Excess (Deficit)</b>	<u>(618.89)</u>	<u>(695.66)</u>	<u>1,750.00</u>	<u>(2,445.66)</u>