

Financial Overview

November-23

Income

Total monthly income	YTD Income	Total Budgeted	Percentage of budget collected
Admin			
\$ 27,272.28	\$ 44,288.41	\$ 343,699.45	13%
Police Department			
\$ -	\$ 28,374.00	\$ 500.00	5675%
Court			
\$ 3,573.13	\$ 7,397.21	\$ 65,000.00	11%
Park			
\$ -	\$ 30.00	\$ 14,000.00	0%
Debt Service Fund			
\$ 253.10	\$ 2,819.23	\$ 37,455.00	8%
Street Fund			
\$ 0.82	\$ 2,677.19	\$ 54,875.00	5%
Municipal Court Fund (Building&Tech)			
\$ 591.54	\$ 1,070.98	\$ 15,379.43	7%

Expense

Total Monthly expenditures	YTD Expense	Total Budgeted	Percentage of budget used
Admin			
\$ 22,911.80	\$ 41,320.78	\$ 207,388.15	20%
Police Department			
\$ 14,032.18	\$ 33,556.60	\$ 195,736.38	17%
Court			
\$ 692.72	\$ 3,563.72	\$ 6,800.00	52%
Park			
\$ 539.98	\$ 1,074.33	\$ 17,250.00	6%
Debt Service Fund			
\$ -	\$ -	\$ 37,215.00	0%
Street Fund			
\$ 545.97	\$ 1,612.67	\$ 26,300.00	6%
Municipal Court Fund (Building&Tech)			
\$ -	\$ -	\$ 10,000.00	0%

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Two Months Ended
November 30, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	1,000.00	1,000.00	500.00	500.00
Sales & Use Tax	11,795.50	23,273.72	107,000.00	(83,726.28)
Ad Valorem Tax	991.06	1,107.18	188,919.45	(187,812.27)
Penalty & Interest	25.68	49.91	300.00	(250.09)
Delinquent Taxes	0.00	0.00	750.00	(750.00)
Franchise Fees	9,999.76	15,364.38	45,000.00	(29,635.62)
Interest Income	31.01	63.95	350.00	(286.05)
Permits	30.00	30.00	350.00	(320.00)
Special Events	100.00	100.00	500.00	(400.00)
Other Revenue	3,299.27	3,299.27	0.00	3,299.27
	<u>27,272.28</u>	<u>44,288.41</u>	<u>343,669.45</u>	<u>(299,381.04)</u>
Total Revenues				
Expenditures				
Salaries	14,797.65	24,078.45	106,393.85	82,315.40
Advertising	0.00	81.90	1,000.00	918.10
Information Technology	302.44	797.44	500.00	(297.44)
Bank Charges	59.99	119.98	600.00	480.02
Election Expense	0.00	0.00	5,200.00	5,200.00
TMRS Retirement	260.02	436.07	2,336.15	1,900.08
Freight & Postage	0.00	0.00	500.00	500.00
Insurance	0.00	0.00	2,600.00	2,600.00
Medical Insurance/ Stipend	1,022.46	2,385.74	12,951.02	10,565.28
Professional Fees	0.00	0.00	3,320.00	3,320.00
Attorney Fees	0.00	375.00	7,000.00	6,625.00
Bookkeeping Fees	200.00	400.00	2,400.00	2,000.00
Auditor Fees	0.00	0.00	18,500.00	18,500.00
Misc. Expense	0.27	0.27	1,500.00	1,499.73
Membership Fees	568.64	836.25	2,000.00	1,163.75
Office Supplies	1,077.21	1,369.28	1,800.00	430.72
Equipment	0.00	0.00	2,000.00	2,000.00
Uniform Rental	534.00	534.00	0.00	(534.00)
Lease Maintenance Contract	204.94	328.94	1,650.00	1,321.06
Special Events	0.00	0.00	2,000.00	2,000.00
Vehicle Maintenance & Supply	0.00	950.06	3,000.00	2,049.94
Repairs & Maintenance	1,704.24	4,249.24	4,000.00	(249.24)
Vehicle Fuel	0.00	0.00	2,500.00	2,500.00
Payroll Taxes	813.45	1,458.41	8,139.13	6,680.72
Unemployment Taxes	0.00	5.00	798.00	793.00

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Two Months Ended
November 30, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Travel & Training	231.07	631.07	5,000.00	4,368.93
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00
Telecommunications	332.88	662.40	4,000.00	3,337.60
Email	57.73	57.73	1,200.00	1,142.27
Utilities	744.81	1,563.55	4,000.00	2,436.45
	<u>22,911.80</u>	<u>41,320.78</u>	<u>207,388.15</u>	<u>166,067.37</u>
Total Expenditures				
	<u>4,360.48</u>	<u>2,967.63</u>	<u>136,281.30</u>	<u>(133,313.67)</u>
Net Excess (Deficit)				

City of Kempner-General Fund
Police Department
Statement of Revenues and Expenditures
For the One Month and Two Months Ended
November 30, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Peace Officer Grants	0.00	0.00	500.00	(500.00)
Grant Proceeds	0.00	28,374.00	0.00	28,374.00
Total Revenues	<u>0.00</u>	<u>28,374.00</u>	<u>500.00</u>	<u>27,874.00</u>
Expenditures				
Salaries	10,519.20	17,550.00	106,526.40	88,976.40
Information Technology	0.99	10,458.50	12,000.00	1,541.50
Bank Charges	0.00	0.00	75.00	75.00
Freight & Postage	0.00	0.00	250.00	250.00
Insurance	0.00	0.00	6,450.00	6,450.00
Medical Insurance/ Stipend	340.82	681.64	4,089.82	3,408.18
License & Certification Fees	0.00	0.00	250.00	250.00
Training - State Funded	0.00	0.00	500.00	500.00
Misc. Expense	(0.72)	(0.72)	500.00	500.72
Membership Fees	1,272.33	1,273.32	500.00	(773.32)
Office Supplies	0.00	17.29	1,800.00	1,782.71
Equipment	0.00	0.00	6,000.00	6,000.00
Uniform Rental	0.00	0.00	1,000.00	1,000.00
Vehicle Maintenance & Supply	57.97	144.53	5,000.00	4,855.47
Repairs & Maintenance	0.00	0.00	2,000.00	2,000.00
Vehicle Fuel	774.88	1,411.97	8,000.00	6,588.03
National Night Out	53.97	53.97	500.00	446.03
Dispatching Fees	0.00	0.00	5,000.00	5,000.00
Payroll Taxes	564.70	1,145.01	8,149.27	7,004.26
Unemployment Taxes	0.00	0.00	504.00	504.00
Travel & Training	74.79	74.79	2,500.00	2,425.21
KVFD Contribution	0.00	0.00	5,000.00	5,000.00
Telecommunications	373.25	746.30	4,500.00	3,753.70
Note Payable Principal	0.00	0.00	11,455.73	11,455.73
Note Payable Interest	0.00	0.00	3,186.16	3,186.16
Total Expenditures	<u>14,032.18</u>	<u>33,556.60</u>	<u>195,736.38</u>	<u>162,179.78</u>
Net Excess (Deficit)	<u>(14,032.18)</u>	<u>(5,182.60)</u>	<u>(195,236.38)</u>	<u>190,053.78</u>

City of Kempner-General Fund
Municipal Court
Statement of Revenues and Expenditures
For the One Month and Two Months Ended
November 30, 2023

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	3,573.13	7,142.21	65,000.00	(57,857.79)
Miscellaneous Revenue	<u>0.00</u>	<u>255.00</u>	<u>0.00</u>	<u>255.00</u>
Total Revenues	<u><u>3,573.13</u></u>	<u><u>7,397.21</u></u>	<u><u>65,000.00</u></u>	<u><u>(57,602.79)</u></u>
Expenditures				
Freight & Postage	0.00	0.00	500.00	500.00
Insurance	0.00	0.00	1,500.00	1,500.00
Attorney Fees	0.00	2,606.00	2,000.00	(606.00)
Misc. Expense	0.00	265.00	1,000.00	735.00
Office Supplies	92.72	92.72	300.00	207.28
Travel & Training	<u>600.00</u>	<u>600.00</u>	<u>1,500.00</u>	<u>900.00</u>
Total Expenditures	<u><u>692.72</u></u>	<u><u>3,563.72</u></u>	<u><u>6,800.00</u></u>	<u><u>3,236.28</u></u>
Net Excess (Deficit)	<u><u><u>2,880.41</u></u></u>	<u><u><u>3,833.49</u></u></u>	<u><u><u>58,200.00</u></u></u>	<u><u><u>(54,366.51)</u></u></u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Two Months Ended
November 30, 2023

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Other Revenue - Vendor Permits	0.00	30.00	2,500.00	(2,470.00)
Fund Balance Transfer	0.00	0.00	11,500.00	(11,500.00)
Total Revenues	<u>0.00</u>	<u>30.00</u>	<u>14,000.00</u>	<u>(13,970.00)</u>
Expenditures				
Insurance	0.00	0.00	750.00	750.00
Office Supplies	0.00	0.00	500.00	500.00
Equipment	0.00	0.00	500.00	500.00
Special Events	0.00	0.00	2,500.00	2,500.00
Repairs & Maintenance	400.00	800.00	10,000.00	9,200.00
Utilities	139.98	274.33	2,000.00	1,725.67
Park Improvements-(Less than 5,000)	0.00	0.00	1,000.00	1,000.00
Total Expenditures	<u>539.98</u>	<u>1,074.33</u>	<u>17,250.00</u>	<u>16,175.67</u>
Net Excess (Deficit)	<u>(539.98)</u>	<u>(1,044.33)</u>	<u>(3,250.00)</u>	<u>2,205.67</u>

City of Kempner- Municipal Court Funds
Statement of Revenues and Expenditures
For the One Month and Two Months Ended
November 30, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Interest Income	<u>2.84</u>	<u>6.19</u>	<u>25.00</u>	<u>(18.81)</u>
Total Revenues	<u>2.84</u>	<u>6.19</u>	<u>25.00</u>	<u>(18.81)</u>
Expenditures				
Building Security Fund	0.00	0.00	3,000.00	3,000.00
Technology	<u>0.00</u>	<u>0.00</u>	<u>7,000.00</u>	<u>7,000.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
Net Excess (Deficit)	<u><u>2.84</u></u>	<u><u>6.19</u></u>	<u><u>(9,975.00)</u></u>	<u><u>9,981.19</u></u>

City Of Kempner-Street Fund
Streets Department
Statement of Revenues and Expenditures
For the One Month and Two Months Ended
November 30, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
Sales & Use Tax	0.00	2,819.10	52,800.00	(49,980.90)
Court income	0.00	(145.09)	2,000.00	(2,145.09)
Interest Income	0.82	3.18	75.00	(71.82)
	<u>0.82</u>	<u>2,677.19</u>	<u>54,875.00</u>	<u>(52,197.81)</u>
Total Revenues	<u>0.82</u>	<u>2,677.19</u>	<u>54,875.00</u>	<u>(52,197.81)</u>
Expenditures				
Bank Charges	12.57	12.57	250.00	237.43
Professional Fees	0.00	0.00	1,000.00	1,000.00
Repairs & Maintenance	533.40	1,600.10	20,050.00	18,449.90
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	0.00	3,000.00	3,000.00
	<u>545.97</u>	<u>1,612.67</u>	<u>26,300.00</u>	<u>24,687.33</u>
Total Expenditures	<u>545.97</u>	<u>1,612.67</u>	<u>26,300.00</u>	<u>24,687.33</u>
Net Excess (Deficit)	<u>(545.15)</u>	<u>1,064.52</u>	<u>28,575.00</u>	<u>(27,510.48)</u>

City of Kempner-Debt Service Fund
Statement of Revenues and Expenditures
For the One Month and Two Months Ended
November 30, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Ad Valorem Tax	242.00	2,807.29	37,215.00	(34,407.71)
Penalty & Interest	10.16	10.16	0.00	10.16
Delinquent Taxes	0.00	0.00	200.00	(200.00)
Interest Income	0.94	1.78	40.00	(38.22)
	<u>253.10</u>	<u>2,819.23</u>	<u>37,455.00</u>	<u>(34,635.77)</u>
Total Revenues	<u>253.10</u>	<u>2,819.23</u>	<u>37,455.00</u>	<u>(34,635.77)</u>
Expenditures				
Bank Charges	0.00	0.00	100.00	100.00
Note Payable Principal	0.00	0.00	35,000.00	35,000.00
Note Payable Interest	0.00	0.00	2,115.00	2,115.00
	<u>0.00</u>	<u>0.00</u>	<u>37,215.00</u>	<u>37,215.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>37,215.00</u>	<u>37,215.00</u>
Net Excess (Deficit)	<u>253.10</u>	<u>2,819.23</u>	<u>240.00</u>	<u>2,579.23</u>