

Financial Overview

August-23

Income

Total monthly income	YTD Income	Total Budgeted	Percentage of budget collected
Admin			
\$ 13,181.10	\$ 304,549.36	\$ 249,350.00	122%
Police Department			
\$ -	\$ 67,905.60	\$ 65,500.00	104%
Court			
\$ 4,434.58	\$ 64,291.96	\$ 65,000.00	99%
Park			
\$ -	\$ 170.80	\$ 2,500.00	7%
Debt Service Fund			
\$ 0.61	\$ 35,444.63	\$ 40,700.00	87%
Street Fund			
\$ 3,996.61	\$ 55,392.43	\$ 57,050.00	97%
Municipal Court Fund (Building&Tech)			
\$ 501.13	\$ 14,563.70	\$ 15,379.43	95%

Expense

Total Monthly expenditures	YTD Expense	Total Budgeted	Percentage of budget used
Admin			
\$ 24,019.91	\$ 146,009.77	\$ 176,581.10	83%
Police Department			
\$ 8,576.67	\$ 278,468.92	\$ 305,496.73	91%
Court			
\$ 1,315.00	\$ 7,218.47	\$ 5,600.00	129%
Park			
\$ 1,913.99	\$ 11,865.81	\$ 17,100.00	69%
Debt Service Fund			
\$ -	\$ 40,211.52	\$ 38,134.54	105%
Street Fund			
\$ 583.35	\$ 4,381.52	\$ 7,250.00	60%
Municipal Court Fund (Building&Tech)			
\$ 260.00	\$ 6,120.00	\$ 10,000.00	61%

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Sales & Use Tax	11,276.38	137,727.09	100,000.00	37,727.09
Ad Valorem Tax	1,185.52	108,596.60	100,000.00	8,596.60
Penalty & Interest	241.50	1,047.13	0.00	1,047.13
Delinquent Taxes	0.00	751.66	1,000.00	(248.34)
Franchise Fees	4.60	48,220.00	45,000.00	3,220.00
Interest Income	33.24	507.86	250.00	257.86
Permits	439.86	1,524.86	200.00	1,324.86
Special Events	0.00	3,193.48	500.00	2,693.48
Miscellaneous Revenue	0.00	384.53	0.00	384.53
Other Revenue	0.00	996.15	2,400.00	(1,403.85)
Other Revenue-Insurance	0.00	1,600.00	0.00	1,600.00
	<u>13,181.10</u>	<u>304,549.36</u>	<u>249,350.00</u>	<u>55,199.36</u>
Total Revenues				
Expenditures				
Salaries	7,752.02	65,807.29	63,939.93	(1,867.36)
Advertising	81.90	1,029.60	350.00	(679.60)
Information Technology	0.00	750.00	100.00	(650.00)
Bank Charges	59.99	745.65	600.00	(145.65)
Election Expense	0.00	4,075.32	5,200.00	1,124.68
TMRS Retirement	169.27	2,231.22	2,590.17	358.95
Freight & Postage	0.00	243.18	600.00	356.82
Insurance	0.00	1,875.11	2,849.12	974.01
Medical Insurance/ Stipend	681.64	8,520.50	8,179.63	(340.87)
Professional Fees	0.00	3,320.00	3,320.00	0.00
Attorney Fees	15.00	1,271.00	10,500.00	9,229.00
Bookkeeping Fees	200.00	2,400.00	2,400.00	0.00
Auditor Fees	11,066.06	19,316.06	38,800.00	19,483.94
Misc. Expense	0.00	2,036.36	1,000.00	(1,036.36)
Membership Fees	632.00	1,363.90	2,300.00	936.10
Office Supplies	0.00	955.43	2,200.00	1,244.57
Equipment	1,461.34	1,461.34	2,500.00	1,038.66
Lease Maintenance Contract	124.00	781.98	1,000.00	218.02
Special Events	0.00	3,053.71	2,000.00	(1,053.71)
Vehicle Maintenance & Supply	0.00	238.44	3,000.00	2,761.56
Repairs & Maintenance	200.00	5,687.10	4,000.00	(1,687.10)
Payroll Taxes	562.72	5,687.26	4,648.25	(1,039.01)
Unemployment Taxes	0.00	36.26	504.00	467.74
Travel & Training	0.00	959.52	5,000.00	4,040.48

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00
Telecommunications	327.63	4,476.39	3,500.00	(976.39)
Email	0.00	2,456.64	1,000.00	(1,456.64)
Utilities	<u>686.34</u>	<u>5,230.51</u>	<u>4,000.00</u>	<u>(1,230.51)</u>
 Total Expenditures	 <u>24,019.91</u>	 <u>146,009.77</u>	 <u>176,581.10</u>	 <u>30,571.33</u>
 Net Excess (Deficit)	 <u><u>(10,838.81)</u></u>	 <u><u>158,539.59</u></u>	 <u><u>72,768.90</u></u>	 <u><u>85,770.69</u></u>

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Other Revenue	0.00	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	65,000.00	0.00
	<u>0.00</u>	<u>67,905.60</u>	<u>65,500.00</u>	<u>2,405.60</u>
Total Revenues	<u>0.00</u>	<u>67,905.60</u>	<u>65,500.00</u>	<u>2,405.60</u>
Expenditures				
Salaries	6,901.60	95,205.20	111,904.00	16,698.80
Information Technology	0.00	12,234.16	12,000.00	(234.16)
Bank Charges	0.00	60.18	0.00	(60.18)
Freight & Postage	0.00	77.41	250.00	172.59
Insurance	0.00	6,741.49	12,078.32	5,336.83
Medical Insurance/ Stipend	681.64	8,179.68	8,179.63	(0.05)
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	307.35	500.00	192.65
Membership Fees	0.00	313.76	500.00	186.24
Office Supplies	0.00	268.87	2,000.00	1,731.13
Equipment	0.00	53,752.73	53,000.00	(752.73)
Uniform Rental	0.00	1,291.91	1,100.00	(191.91)
Vehicle Maintenance & Supply	0.00	1,869.40	5,000.00	3,130.60
Repairs & Maintenance	0.00	375.00	2,000.00	1,625.00
Vehicle Gas & Oil	0.00	6,616.59	8,000.00	1,383.41
Dispatching Fees	0.00	5,000.00	5,000.00	0.00
Payroll Taxes	620.38	7,750.68	7,230.78	(519.90)
Unemployment Taxes	0.00	9.00	504.00	495.00
Travel & Training	0.00	2,339.09	2,500.00	160.91
KVFD Contribution	0.00	5,000.00	5,000.00	0.00
Telecommunications	373.05	5,344.59	3,000.00	(2,344.59)
New Police Vehicle	0.00	50,100.75	50,000.00	(100.75)
Note Payable Principal	0.00	14,861.52	15,000.00	138.48
	<u>8,576.67</u>	<u>278,468.92</u>	<u>305,496.73</u>	<u>27,027.81</u>
Total Expenditures	<u>8,576.67</u>	<u>278,468.92</u>	<u>305,496.73</u>	<u>27,027.81</u>
Net Excess (Deficit)	<u>(8,576.67)</u>	<u>(210,563.32)</u>	<u>(239,996.73)</u>	<u>29,433.41</u>

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

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	4,434.58	63,017.36	65,000.00	(1,982.64)
Miscellaneous Revenue	0.00	1,272.00	0.00	1,272.00
Other Revenue	0.00	2.60	0.00	2.60
	<u>4,434.58</u>	<u>64,291.96</u>	<u>65,000.00</u>	<u>(708.04)</u>
Total Revenues	<u>4,434.58</u>	<u>64,291.96</u>	<u>65,000.00</u>	<u>(708.04)</u>
Expenditures				
Freight & Postage	0.00	344.58	300.00	(44.58)
Insurance	0.00	1,657.93	1,500.00	(157.93)
Attorney Fees	1,315.00	3,006.53	2,000.00	(1,006.53)
Misc. Expense	0.00	1,550.60	100.00	(1,450.60)
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>1,315.00</u>	<u>7,218.47</u>	<u>5,600.00</u>	<u>(1,618.47)</u>
Total Expenditures	<u>1,315.00</u>	<u>7,218.47</u>	<u>5,600.00</u>	<u>(1,618.47)</u>
Net Excess (Deficit)	<u>3,119.58</u>	<u>57,073.49</u>	<u>59,400.00</u>	<u>(2,326.51)</u>

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

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	130.80	0.00	130.80
Other Revenue - Vendor Permits	<u>0.00</u>	<u>40.00</u>	<u>2,500.00</u>	<u>(2,460.00)</u>
Total Revenues	<u>0.00</u>	<u>170.80</u>	<u>2,500.00</u>	<u>(2,329.20)</u>
Expenditures				
Insurance	0.00	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	1,772.50	8,667.56	10,000.00	1,332.44
Utilities	141.49	1,865.53	2,000.00	134.47
Park Improvements-(Less than 5,000)	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
Total Expenditures	<u>1,913.99</u>	<u>11,865.81</u>	<u>17,100.00</u>	<u>5,234.19</u>
Net Excess (Deficit)	<u>(1,913.99)</u>	<u>(11,695.01)</u>	<u>(14,600.00)</u>	<u>2,904.99</u>

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
Sales & Use Tax	3,287.61	52,299.45	55,000.00	(2,700.55)
Court income	90.31	2,372.96	2,000.00	372.96
Interest Income	11.77	113.10	50.00	63.10
Other Revenue Sources	606.92	606.92	0.00	606.92
	<u>3,996.61</u>	<u>55,392.43</u>	<u>57,050.00</u>	<u>(1,657.57)</u>
Total Revenues	<u>3,996.61</u>	<u>55,392.43</u>	<u>57,050.00</u>	<u>(1,657.57)</u>
Expenditures				
Bank Charges	0.00	0.00	250.00	250.00
Professional Fees	0.00	0.00	1,000.00	1,000.00
Misc. Expense	0.00	606.92	0.00	(606.92)
Repairs & Maintenance	583.35	2,125.20	2,000.00	(125.20)
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	1,649.40	2,000.00	350.60
	<u>583.35</u>	<u>4,381.52</u>	<u>7,250.00</u>	<u>2,868.48</u>
Total Expenditures	<u>583.35</u>	<u>4,381.52</u>	<u>7,250.00</u>	<u>2,868.48</u>
Net Excess (Deficit)	<u><u>3,413.26</u></u>	<u><u>51,010.91</u></u>	<u><u>49,800.00</u></u>	<u><u>1,210.91</u></u>

City of Kempner- Municipal Court Funds
Statement of Revenues and Expenditures
For the One Month and Year Ended
September 30, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Interest Income	3.25	32.06	26.94	5.12
Other Revenue	<u>0.00</u>	<u>138.12</u>	<u>0.00</u>	<u>138.12</u>
Total Revenues	<u>3.25</u>	<u>170.18</u>	<u>26.94</u>	<u>143.24</u>
Expenditures				
Building Security Fund	0.00	0.00	3,000.00	3,000.00
Technology	<u>260.00</u>	<u>6,120.00</u>	<u>7,000.00</u>	<u>880.00</u>
Total Expenditures	<u>260.00</u>	<u>6,120.00</u>	<u>10,000.00</u>	<u>3,880.00</u>
Net Excess (Deficit)	<u>(256.75)</u>	<u>(5,949.82)</u>	<u>(9,973.06)</u>	<u>4,023.24</u>

City of Kempner- Municipal Court Funds

Balance Sheet - Modified Accrual Basis

September 30, 2023

Liabilities and Fund Balance

Total Liabilities		<u>0.00</u>
Fund Balance		
Assigned- Truancy	7,658.53	
Assigned- Jury	159.40	
Assigned- Tech	6,995.87	
Assigned- Building Security	8,718.74	
Assigned- TPRF	2,726.67	
Fund Balance-Court Fund	7,106.83	
Net Excess (Deficit)	<u>(5,949.82)</u>	
Total Fund Balance		<u>27,416.22</u>
Total Liabilities and Fund Balance		<u><u>27,416.22</u></u>

City of Kempner- Municipal Court Funds

Balance Sheet - Modified Accrual Basis

September 30, 2023

Assets

Current Assets

Cash- Court

27,416.22

Total Current Assets

27,416.22

Total Assets

27,416.22

City of Kempner-Debt Service Fund
Statement of Revenues and Expenditures
For the One Month and Year Ended
September 30, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Ad Valorem Tax	0.00	35,098.22	40,000.00	(4,901.78)
Delinquent Taxes	0.00	298.60	650.00	(351.40)
Interest Income	0.61	47.81	50.00	(2.19)
	<u>0.61</u>	<u>35,444.63</u>	<u>40,700.00</u>	<u>(5,255.37)</u>
Total Revenues	<u>0.61</u>	<u>35,444.63</u>	<u>40,700.00</u>	<u>(5,255.37)</u>
Expenditures				
Bank Charges	0.00	0.00	97.54	97.54
Note Payable Principal	0.00	35,000.00	35,000.00	0.00
Note Payable Interest	0.00	5,211.52	3,037.00	(2,174.52)
	<u>0.00</u>	<u>40,211.52</u>	<u>38,134.54</u>	<u>(2,076.98)</u>
Total Expenditures	<u>0.00</u>	<u>40,211.52</u>	<u>38,134.54</u>	<u>(2,076.98)</u>
Net Excess (Deficit)	<u>0.61</u>	<u>(4,766.89)</u>	<u>2,565.46</u>	<u>(7,332.35)</u>