City of Kempner-General Fund

Administrative Department

Statement of Revenues and Expenditures

For the One Month and Eight Months Ended

May 31, 2025

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	1,215.00	650.00	565.00
Sales & Use Tax	13,281.98	105,957.74	132,507.00	(26,549.26)
Ad Valorem Tax	4,110.21	282,441.79	306,952.92	(24,511.13)
Penalty & Interest	502.69	2,214.45	1,403.55	810.90
Franchise Fees	6,811.82	39,753.10	45,300.00	(5,546.90)
Interest Income	908.94	6,199.71	3,200.00	2,999.71
Building & Permit Fees	45.00	45.00	1,150.00	(1,105.00)
Event Income	0.00	0.00	2,200.00	(2,200.00)
Other Revenue	118.47	118.47	300.00	(181.53)
Grant Proceeds	0.00	76,860.00	0.00	76,860.00
Total Revenues	25,779.11	514,805.26	493,663.47	21,141.79
Expenditures				
Salaries	8,340.00	70,530.00	108,420.00	37,890.00
Advertising	0.00	683.49	500.00	(183.49)
Information Technology	120.84	2,147.46	3,100.00	952.54
Bank Charges	109.99	879.92	1,320.00	440.08
Election Expense	0.00	0.00	5,200.00	5,200.00
TMRS Retirement	2,229.24	7,730.20	17,010.10	9,279.90
Freight & Postage	8.99	8.99	300.00	291.01
Insurance	0.00	12,278.75	17,000.00	4,721.25
Medical Insurance/ Stipend	1,800.00	15,720.00	21,600.00	5,880.00
Professional Fees	0.00	3,789.44	6,500.00	2,710.56
Attorney Fees	336.00	897.00	2,500.00	1,603.00
Bookkeeping Fees	250.00	2,000.00	3,000.00	1,000.00
Auditor Fees	0.00	0.00	18,500.00	18,500.00
Misc. Expense	0.00	171.60	0.00	(171.60)
Membership Fees	154.00	726.29	500.00	(226.29)
Office Supplies	224.17	1,445.86	2,000.00	554.14
Equipment	0.00	2,179.01	1,500.00	(679.01)
Uniform	0.00	309.41	300.00	(9.41)
Lease Maintenance Contract	133.96	1,091.59	1,650.00	558.41
Grant Expenditures	0.00	76,860.00	0.00	(76,860.00)
Janitorial	0.00	1,850.00	0.00	(1,850.00)
Special Events	0.00	1,344.08	2,001.00	656.92
Repairs & Maintenance	566.00	11,764.63	16,700.00	4,935.37
Payroll Taxes	775.71	6,438.42	8,592.19	2,153.77
Unemployment Taxes	0.00	391.98	756.00	364.02

City of Kempner-General Fund

Administrative Department

Statement of Revenues and Expenditures

For the One Month and Eight Months Ended

May 31, 2025

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Professional Devlopment	0.00	2,124.97	4,000.00	1,875.03
Travel (Mileage) Reimbursement	0.00	278.46	670.00	391.54
Telecommunications	398.16	2,998.12	3,800.00	801.88
Utilities	246.18	2,656.85	5,100.00	2,443.15
Total Expenditures	15,693.24	229,296.52	252,519.29	23,222.77
Net Excess (Deficit)	10,085.87	285,508.74	241,144.18	44,364.56

City of Kempner-General Fund

Police Department

Statement of Revenues and Expenditures

For the One Month and Eight Months Ended

May 31, 2025

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Other Revenue	0.00	77,456.62	0.00	77,456.62
LEOSA/State Funds	0.00	1,564.62	750.00	814.62
Grant Proceeds	0.00	2,341.16	0.00	2,341.16
COPS Grant Riembersment	11,520.00	13,080.00	0.00	13,080.00
License & Certification Fee- Income	0.00	0.00	1,200.00	(1,200.00)
Total Revenues	11,520.00	94,442.40	1,950.00	92,492.40
Expenditures				
Salaries	12,998.40	98,834.92	115,315.20	16,480.28
Information Technology	1.06	12,826.06	13,000.00	173.94
Freight & Postage	0.00	9.68	250.00	240.32
Medical Insurance/ Stipend	2,100.00	15,450.00	14,400.00	(1,050.00)
License & Certification Maintenance Expense	(79.85)	3,144.16	5,700.00	2,555.84
Training - State Funded	0.00	1,556.45	750.00	(806.45)
Misc. Expense	0.00	0.00	300.00	300.00
Membership Fees	0.00	0.00	180.00	180.00
Office Supplies	0.00	533.10	841.00	307.90
Equipment	0.00	411.54	0.00	(411.54)
Uniform	0.00	1,518.46	1,000.00	(518.46)
Grant Expenditures	0.00	0.00	5,000.00	5,000.00
Vehicle Maintenance & Supply	123.92	11,118.62	3,200.00	(7,918.62)
Vehicle Fuel	731.40	4,155.50	8,000.00	3,844.50
National Night Out	0.00	0.00	100.00	100.00
Dispatching Fees	0.00	5,000.00	5,000.00	0.00
Payroll Taxes	1,133.00	8,291.72	8,820.97	529.25
Unemployment Taxes	0.00	0.00	504.00	504.00
KVFD Contribution	0.00	0.00	2,500.00	2,500.00
Note Payable Principal	0.00	12,142.28	28,455.74	16,313.46
Note Payable Interest	0.00	2,499.61	6,547.31	4,047.70
Total Expenditures	17,007.93	177,492.10	219,864.22	42,372.12
Net Excess (Deficit)	(5,487.93)	(83,049.70)	(217,914.22)	134,864.52

City of Kempner-General Fund

Municipal Court

Statement of Revenues and Expenditures

For the One Month and Eight Months Ended

May 31, 2025

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Court Refunds	0.00	299.80	0.00	299.80
Municipal Court Fees & Fines	9,284.70	39,073.75	50,000.00	(10,926.25)
Total Revenues	9,284.70	39,373.55	50,000.00	(10,626.45)
Expenditures				
Freight & Postage	175.04	427.52	875.00	447.48
Attorney Fees	160.00	976.00	5,000.00	4,024.00
Misc. Expense	0.00	307.80	1,000.00	692.20
Technology	0.00	3,000.00	6,120.00	3,120.00
Professional Devlopment	0.00	957.59	1,500.00	542.41
Total Expenditures	335.04	5,668.91	14,495.00	8,826.09
Net Excess (Deficit)	8,949.66	33,704.64	35,505.00	(1,800.36)

City of Kempner-General Fund

Parks Department

Statement of Revenues and Expenditures

For the One Month and Eight Months Ended

May 31, 2025

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	69.00	0.00	69.00
Other Revenue - Vendor Permits	0.00	0.00	500.00	(500.00)
Total Revenues	0.00	69.00	500.00	(431.00)
Expenditures				
Memorial Stones-Labor	0.00	25.00	0.00	(25.00)
Equipment	0.00	75.00	500.00	425.00
Special Events	0.00	500.00	1,500.00	1,000.00
Repairs & Maintenance	648.00	5,348.30	9,150.00	3,801.70
Utilities	114.68	1,276.31	2,000.00	723.69
Park Improvements	0.00	17,586.75	2,000.00	(15,586.75)
Total Expenditures	762.68	24,811.36	15,150.00	(9,661.36)
Net Excess (Deficit)	(762.68)	(24,742.36)	(14,650.00)	(10,092.36)

City Of Kempner-Street Fund

Streets Department

Statement of Revenues and Expenditures

For the One Month and Eight Months Ended

May 31, 2025

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
Sales & Use Tax	0.00	45,506.20	66,154.17	(20,647.97)
Court income	0.00	498.32	2,000.00	(1,501.68)
Interest Income	25.61	171.34	67.98	103.36
Total Revenues	25.61	46,175.86	68,222.15	(22,046.29)
Expenditures				
Bank Charges	25.24	186.97	250.00	63.03
Misc. Projects- Non Restricted	0.00	2,616.97	0.00	(2,616.97)
Repairs & Maintenance	0.00	1,320.20	44,181.90	42,861.70
Sign Installation	0.00	750.00	6,797.21	6,047.21
Material	0.00	152.32	16,993.04	16,840.72
Total Expenditures	25.24	5,026.46	68,222.15	63,195.69
Net Excess (Deficit)	0.37	41,149.40	0.00	41,149.40

City of Kempner- Municipal Court Funds

Statement of Revenues and Expenditures

For the One Month and Eight Months Ended

May 31, 2025

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Interest Income	2.89	25.73	25.00	0.73
Total Revenues	2.89	25.73	25.00	0.73
Expenditures				
Bank Charges	0.00	0.00	5.00	5.00
Technology	260.00	2,340.00	5,387.50	3,047.50
Total Expenditures	260.00	2,340.00	5,392.50	3,052.50
Net Excess (Deficit)	(257.11)	(2,314.27)	(5,367.50)	3,053.23