

# Financial Overview

April-24

## Income

Total monthly Income	YTD Income	Total Budgeted	Percentage of budget collected
Admin			
\$ 21,859.74	\$ 304,199.94	\$ 343,769.45	88%
Police Department			
\$ -	\$ 30,616.92	\$ 500.00	6123%
Court			
\$ 5,851.12	\$ 31,510.94	\$ 65,000.00	48%
Park			
\$ 120.80	\$ 214.80	\$ 14,000.00	2%
Debt Service Fund			
\$ 464.63	\$ 38,509.97	\$ 37,455.00	103%
Street Fund			
\$ 20,829.52	\$ 35,606.32	\$ 54,875.00	65%
Municipal Court Fund (Building&Tech)			
\$ 2.96	\$ 21.94	\$ 15,379.43	0%

## Expense

Total Monthly expenditures	YTD Expense	Total Budgeted	Percentage of budget used
Admin			
\$ 17,363.38	\$ 116,422.03	\$ 207,388.15	56%
Police Department			
\$ 14,656.78	\$ 117,714.79	\$ 195,736.38	60%
Court			
\$ 528.63	\$ 10,167.15	\$ 6,800.00	150%
Park			
\$ 1,069.73	\$ 5,182.83	\$ 17,250.00	30%
Debt Service Fund			
\$ -	\$ 2,117.25	\$ 37,215.00	6%
Street Fund			
\$ 98.96	\$ 2,908.68	\$ 26,300.00	11%
Municipal Court Fund (Building&Tech)			
\$ 307.50	\$ 4,872.50	\$ 10,000.00	49%

**City of Kempner-General Fund**  
Administrative Department  
Statement of Revenues and Expenditures  
For the One Month and Seven Months Ended  
April 30, 2024

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Donations	0.00	0.00	500.00	(500.00)
Sales & Use Tax	13,450.06	89,918.00	107,000.00	(17,082.00)
Ad Valorem Tax	1,862.27	167,277.06	188,919.45	(21,642.39)
Penalty & Interest	194.67	1,540.11	300.00	1,240.11
Delinquent Taxes	0.00	0.00	750.00	(750.00)
Franchise Fees	6,205.12	33,713.73	45,000.00	(11,286.27)
Interest Income	112.62	4,751.55	350.00	4,401.55
Building & Permit Fees	30.00	1,445.00	350.00	1,095.00
Event Income	0.00	1,500.00	600.00	900.00
Other Revenue	5.00	3,855.25	0.00	3,855.25
Other Revenue-Insurance	0.00	199.24	0.00	199.24
	<u>21,859.74</u>	<u>304,199.94</u>	<u>343,769.45</u>	<u>(39,569.51)</u>
<b>Total Revenues</b>	<u>21,859.74</u>	<u>304,199.94</u>	<u>343,769.45</u>	<u>(39,569.51)</u>
<b>Expenditures</b>				
Salaries	7,660.80	62,291.70	106,393.85	44,102.15
Advertising	0.00	81.90	1,000.00	918.10
Information Technology	0.00	797.44	500.00	(297.44)
Bank Charges	59.99	912.62	600.00	(312.62)
Election Expense	0.00	0.00	5,200.00	5,200.00
TMRS Retirement	185.01	1,487.52	2,336.15	848.63
Freight & Postage	26.19	26.19	500.00	473.81
Insurance	1,560.30	4,455.42	2,600.00	(1,855.42)
Medical Insurance/ Stipend	1,022.46	7,498.04	12,951.02	5,452.98
Professional Fees	0.00	2,823.82	3,320.00	496.18
Attorney Fees	320.00	1,357.00	7,000.00	5,643.00
Bookkeeping Fees	250.00	1,550.00	2,400.00	850.00
Auditor Fees	0.00	0.00	18,500.00	18,500.00
Misc. Expense	0.00	(227.69)	1,500.00	1,727.69
Membership Fees	37.34	1,211.93	2,000.00	788.07
Office Supplies	18.09	1,331.03	1,800.00	468.97
Equipment	0.00	169.99	2,000.00	1,830.01
Uniform	0.00	668.23	0.00	(668.23)
Lease Maintenance Contract	124.00	1,016.80	1,650.00	633.20
Special Events	0.00	1,898.59	2,000.00	101.41
Vehicle Maintenance & Supply	0.00	1,117.63	3,000.00	1,882.37
Repairs & Maintenance	400.00	6,249.24	4,000.00	(2,249.24)
Vehicle Fuel	0.00	0.00	2,500.00	2,500.00
Payroll Taxes	4,282.57	8,935.49	8,139.13	(796.36)

**City of Kempner-General Fund**  
 Administrative Department  
 Statement of Revenues and Expenditures  
 For the One Month and Seven Months Ended  
 April 30, 2024

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Unemployment Taxes	625.14	641.21	798.00	156.79
Travel & Training	171.35	1,466.94	5,000.00	3,533.06
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00
Telecommunications	330.45	3,560.01	4,000.00	439.99
Email	0.00	273.25	1,200.00	926.75
Utilities	289.69	4,827.73	4,000.00	(827.73)
<b>Total Expenditures</b>	<u>17,363.38</u>	<u>116,422.03</u>	<u>207,388.15</u>	<u>90,966.12</u>
<b>Net Excess (Deficit)</b>	<u>4,496.36</u>	<u>187,777.91</u>	<u>136,381.30</u>	<u>51,396.61</u>

**City of Kempner-General Fund**  
**Police Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Seven Months Ended  
April 30, 2024

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Donations	0.00	100.00	0.00	100.00
Other Revenue	0.00	275.00	0.00	275.00
Peace Officer Grants	0.00	1,867.92	500.00	1,367.92
Grant Portable Handheld Radios	0.00	0.00	28,599.94	(28,599.94)
Grant Axon Fleet 3 Camera System	0.00	0.00	22,145.58	(22,145.58)
Grant Proceeds	0.00	28,374.00	71,746.00	(43,372.00)
<b>Total Revenues</b>	<b>0.00</b>	<b>30,616.92</b>	<b>122,991.52</b>	<b>(92,374.60)</b>
<b>Expenditures</b>				
Salaries	8,250.80	56,090.00	106,526.40	50,436.40
Information Technology	267.50	11,998.33	12,000.00	1.67
Bank Charges	0.00	0.00	75.00	75.00
Freight & Postage	0.00	0.00	250.00	250.00
Insurance	2,119.07	6,969.27	6,450.00	(519.27)
Medical Insurance/ Stipend	340.82	2,385.74	4,089.82	1,704.08
License & Certification Fees	0.00	0.00	250.00	250.00
Training - State Funded	0.00	745.00	500.00	(245.00)
Misc. Expense	0.00	109.28	500.00	390.72
Membership Fees	0.00	135.93	500.00	364.07
Office Supplies	0.00	168.74	1,800.00	1,631.26
Equipment	991.03	991.03	81,688.00	80,696.97
Uniform	0.00	0.00	1,000.00	1,000.00
Grant Axon Fleet 3 Camera System	0.00	0.00	22,145.58	22,145.58
Grant Portable Handheld Radios	0.00	0.00	28,599.94	28,599.94
Vehicle Maintenance & Supply	551.73	1,176.00	5,000.00	3,824.00
Repairs & Maintenance	0.00	0.00	2,000.00	2,000.00
Vehicle Fuel	570.18	4,444.43	8,000.00	3,555.57
National Night Out	0.00	53.97	500.00	446.03
Dispatching Fees	0.00	5,000.00	5,000.00	0.00
Payroll Taxes	563.32	4,398.76	8,149.27	3,750.51
Unemployment Taxes	0.00	0.00	504.00	504.00
Travel & Training	601.08	765.87	2,500.00	1,734.13
KVFD Contribution	0.00	5,000.00	5,000.00	0.00
Telecommunications	401.25	2,640.55	4,500.00	1,859.45
Note Payable Principal	0.00	11,455.74	11,455.73	(0.01)
Note Payable Interest	0.00	3,186.15	3,186.16	0.01
<b>Total Expenditures</b>	<b>14,656.78</b>	<b>117,714.79</b>	<b>322,169.90</b>	<b>204,455.11</b>

**City of Kempner-General Fund**  
 Police Department  
 Statement of Revenues and Expenditures  
 For the One Month and Seven Months Ended  
 April 30, 2024

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Net Excess (Deficit)	<u>(14,656.78)</u>	<u>(87,097.87)</u>	<u>(199,178.38)</u>	<u>112,080.51</u>

**City of Kempner-General Fund**  
**Municipal Court**  
**Statement of Revenues and Expenditures**  
For the One Month and Seven Months Ended  
April 30, 2024

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Court Refunds	0.00	908.00	0.00	908.00
Municipal Court Fees & Fines	<u>5,851.12</u>	<u>30,602.94</u>	<u>65,000.00</u>	<u>(34,397.06)</u>
<b>Total Revenues</b>	<u>5,851.12</u>	<u>31,510.94</u>	<u>65,000.00</u>	<u>(33,489.06)</u>
<b>Expenditures</b>				
Freight & Postage	0.00	408.68	500.00	91.32
Insurance	240.63	1,342.95	1,500.00	157.05
Attorney Fees	288.00	6,387.00	2,000.00	(4,387.00)
Misc. Expense	0.00	908.00	1,000.00	92.00
Office Supplies	0.00	92.72	300.00	207.28
Travel & Training	<u>0.00</u>	<u>1,027.80</u>	<u>1,500.00</u>	<u>472.20</u>
<b>Total Expenditures</b>	<u>528.63</u>	<u>10,167.15</u>	<u>6,800.00</u>	<u>(3,367.15)</u>
<b>Net Excess (Deficit)</b>	<u>5,322.49</u>	<u>21,343.79</u>	<u>58,200.00</u>	<u>(36,856.21)</u>

**City of Kempner-General Fund**  
**Parks Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Seven Months Ended  
April 30, 2024

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Donations	120.80	184.80	0.00	184.80
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)
<b>Total Revenues</b>	<u>120.80</u>	<u>214.80</u>	<u>14,000.00</u>	<u>(13,785.20)</u>
<b>Expenditures</b>				
Insurance	0.00	531.36	750.00	218.64
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	938.91	3,497.26	10,000.00	6,502.74
Utilities	130.82	1,154.21	2,000.00	845.79
Park Improvements-(Less than 5,000)	0.00	0.00	1,000.00	1,000.00
<b>Total Expenditures</b>	<u>1,069.73</u>	<u>5,182.83</u>	<u>17,250.00</u>	<u>12,067.17</u>
<b>Net Excess (Deficit)</b>	<u>(948.93)</u>	<u>(4,968.03)</u>	<u>(3,250.00)</u>	<u>(1,718.03)</u>

**City of Kempner-General Fund**  
Balance Sheet - Modified Accrual Basis  
April 30, 2024

Assets

Current Assets	
Petty Cash	454.46
Cash-National Bank-Police Forfeiture	157.30
Cash-National Bank-General	364,847.57
Cash-Tex Pool	152,316.76
Cash-National Bank-Cable Fees	2,041.49
Cash-National Bank-Savings	173,523.49
Sales Tax Receivable	8,195.00
Delinquent Property Taxes Rec.	11,042.66
Allow. for Uncollectible Delinquent Taxes	(762.46)
Due from Streets Fund	283.14
Due From General(DSF)	<u>10,952.19</u>
Total Current Assets	<u>723,051.60</u>
Total Assets	<u><u>723,051.60</u></u>



**City of Kempner-General Fund**  
**Balance Sheet - Modified Accrual Basis**  
 April 30, 2024

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	1,990.34
FICA Taxes Payable	2,252.65
457b Deferred Compensation Payable	228.97
AFLAC Payable	1,324.32
Due To Street Fund	6,714.95
Due to DSF (G/F)	63.70
MVBA Payable	624.04
Omni Payable	219.62
State Fees Payable	(4,879.21)
Accounts Payable	3,326.86
Deferred Revenues	144,894.08
Retirement Withheld	10,513.79

Total Current Liabilities	167,274.11
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Total Liabilities	167,274.11
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Fund Balance

Assigned Fund Balance- 6 mo operations	250,000.00
Restricted- Truancy	277.09
Restricted- Jury	6.13
Restricted- Street	159.39
Restricted- Tech	225.70
Restricted- Building Security	274.57
Restricted- TPRF	106.01
Fund Balance	49,681.28
Assigned Fund Balance- Park Special Circumstance	11,500.00
Assigned Fund Balance- Police Grants	126,491.52
Net Excess (Deficit)	117,055.80

Total Fund Balance	555,777.49
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Total Liabilities and Fund Balance	723,051.60
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**City Of Kempner-Street Fund**  
**Streets Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Seven Months Ended  
April 30, 2024

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
<b>Revenues</b>				
Sales & Use Tax	20,461.30	35,194.75	52,800.00	(17,605.25)
Court Income	353.41	351.98	2,000.00	(1,648.02)
Interest Income	14.81	59.59	75.00	(15.41)
<b>Total Revenues</b>	<u>20,829.52</u>	<u>35,606.32</u>	<u>54,875.00</u>	<u>(19,268.68)</u>
<b>Expenditures</b>				
Bank Charges	15.65	92.30	250.00	157.70
Professional Fees	0.00	0.00	1,000.00	1,000.00
Repairs & Maintenance	83.31	2,791.38	20,050.00	17,258.62
Sign Installation	0.00	25.00	1,000.00	975.00
Street Lights	0.00	0.00	1,000.00	1,000.00
Material	0.00	0.00	3,000.00	3,000.00
<b>Total Expenditures</b>	<u>98.96</u>	<u>2,908.68</u>	<u>26,300.00</u>	<u>23,391.32</u>
<b>Net Excess (Deficit)</b>	<u>20,730.56</u>	<u>32,697.64</u>	<u>28,575.00</u>	<u>4,122.64</u>

**City of Kempner-Debt Service Fund**  
**Statement of Revenues and Expenditures**  
For the One Month and Seven Months Ended  
April 30, 2024

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Ad Valorem Tax	415.83	38,122.50	37,215.00	907.50
Penalty & Interest	43.76	358.24	0.00	358.24
Delinquent Taxes	0.00	8.27	200.00	(191.73)
Interest Income	5.04	20.96	40.00	(19.04)
	<u>464.63</u>	<u>38,509.97</u>	<u>37,455.00</u>	<u>1,054.97</u>
<b>Total Revenues</b>	<u>464.63</u>	<u>38,509.97</u>	<u>37,455.00</u>	<u>1,054.97</u>
<b>Expenditures</b>				
Bank Charges	0.00	5.00	100.00	95.00
Note Payable Principal	0.00	0.00	35,000.00	35,000.00
Note Payable Interest	0.00	2,112.25	2,115.00	2.75
	<u>0.00</u>	<u>2,117.25</u>	<u>37,215.00</u>	<u>35,097.75</u>
<b>Total Expenditures</b>	<u>0.00</u>	<u>2,117.25</u>	<u>37,215.00</u>	<u>35,097.75</u>
<b>Net Excess (Deficit)</b>	<u>464.63</u>	<u>36,392.72</u>	<u>240.00</u>	<u>36,152.72</u>

**City of Kempner- Municipal Court Funds**  
**Statement of Revenues and Expenditures**  
For the One Month and Seven Months Ended  
April 30, 2024

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Interest Income	<u>2.96</u>	<u>21.94</u>	<u>25.00</u>	<u>(3.06)</u>
Total Revenues	<u>2.96</u>	<u>21.94</u>	<u>25.00</u>	<u>(3.06)</u>
<b>Expenditures</b>				
Bank Charges	0.00	5.00	0.00	(5.00)
Building Security Fund	0.00	0.00	3,000.00	3,000.00
Technology	<u>307.50</u>	<u>4,867.50</u>	<u>7,000.00</u>	<u>2,132.50</u>
Total Expenditures	<u>307.50</u>	<u>4,872.50</u>	<u>10,000.00</u>	<u>5,127.50</u>
Net Excess (Deficit)	<u>(304.54)</u>	<u>(4,850.56)</u>	<u>(9,975.00)</u>	<u>5,124.44</u>