

Financial Overview

December-22

General Fund

Income

Total monthly income	YTD Income	Total Budgeted	Percentage of budget collected
Admin			
\$ 51,183.74	\$ 96,037.44	\$ 390,350.00	25%
Police Department			
\$ 2,170.00	\$ 67,170.00	\$ 500.00	134%
Court			
\$ 8,389.87	\$ 14,309.91	\$ 65,000.00	22%
Park			
\$ -	\$ -	\$ 2,500.00	0%
Debt Service Fund			
\$ 13,434.32	\$ 15,968.48	\$ 40,700.00	39%
Street Fund			
\$ 6.46	\$ 10.38	\$ 27,050.00	0%
Municipal Court Fund (Building&Tech)			
\$ 1.88	\$ 5.89	\$ 15,379.43	0%

Expense

Total Monthly expenditures	YTD Expense	Total Budgeted	Percentage of budget used
Admin			
\$ 10,310.79	\$ 31,104.24	\$ 149,370.93	21%
Police Department			
\$ 13,523.09	\$ 75,624.26	\$ 238,456.73	32%
Court			
\$ 174.90	\$ 1,285.50	\$ 5,600.00	23%
Park			
\$ 849.71	\$ 3,233.29	\$ 17,100.00	19%
Debt Service Fund			
\$ -	\$ -	\$ 38,134.54	0%
Street Fund			
\$ 408.40	\$ 1,116.98	\$ 25,300.00	4%
Municipal Court Fund (Building&Tech)			
\$ 260.00	\$ 3,780.00	\$ 10,000.00	38%

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Three Months Ended
December 31, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	500.00	0.00	500.00
Sales & Use Tax	9,906.74	31,410.90	100,000.00	(68,589.10)
Ad Valorem Tax	38,998.70	46,688.88	100,000.00	(53,311.12)
Delinquent Taxes	8.76	73.40	1,000.00	(926.60)
Franchise Fees	803.58	13,807.22	45,000.00	(31,192.78)
Interest Income	42.48	111.30	250.00	(138.70)
Building Permits	55.00	420.00	200.00	220.00
Special Events	1,043.48	1,093.48	500.00	593.48
Other Revenue	325.00	332.26	2,400.00	(2,067.74)
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>51,183.74</u>	<u>96,037.44</u>	<u>390,350.00</u>	<u>(294,312.56)</u>
Total Revenues				
Expenditures				
Salaries	4,711.20	16,360.80	63,098.38	46,737.58
Advertising	0.00	0.00	350.00	350.00
Information Technology	0.00	0.00	100.00	100.00
Bank Charges	59.99	179.97	600.00	420.03
Election Expense	0.00	0.00	5,200.00	5,200.00
TMRS Retirement	690.27	1,519.39	841.55	(677.84)
Freight & Postage	60.00	68.52	600.00	531.48
Insurance	0.00	648.75	2,849.12	2,200.37
Medical Insurance/ Stipend	681.64	2,044.92	8,179.63	6,134.71
Professional Fees	830.00	830.00	0.00	(830.00)
Attorney Fees	0.00	195.00	10,500.00	10,305.00
Bookkeeping Fees	200.00	600.00	19,900.00	19,300.00
Misc. Expense	0.00	37.14	1,000.00	962.86
Membership Fees	214.19	370.90	2,300.00	1,929.10
Office Supplies	245.96	245.96	2,200.00	1,954.04
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	752.51	752.51	2,000.00	1,247.49
Vehicle Maintenance & Supply	0.00	0.00	3,000.00	3,000.00
Repairs & Maintenance	200.00	2,377.79	4,000.00	1,622.21
Payroll Taxes	413.22	1,450.34	4,648.25	3,197.91
Unemployment Taxes	0.00	0.00	504.00	504.00
Travel & Training	584.52	959.52	5,000.00	4,040.48
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00

City of Kempner-General Fund
 Administrative Department
 Statement of Revenues and Expenditures
 For the One Month and Three Months Ended
 December 31, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Telecommunications	326.79	1,319.05	3,500.00	2,180.95
Email	0.00	0.00	1,000.00	1,000.00
Utilities	<u>340.50</u>	<u>1,143.68</u>	<u>4,000.00</u>	<u>2,856.32</u>
 Total Expenditures	 <u>10,310.79</u>	 <u>31,104.24</u>	 <u>149,370.93</u>	 <u>118,266.69</u>
 Net Excess (Deficit)	 <u><u>40,872.95</u></u>	 <u><u>64,933.20</u></u>	 <u><u>240,979.07</u></u>	 <u><u>(176,045.87)</u></u>

City of Kempner-General Fund
Police Department
Statement of Revenues and Expenditures
For the One Month and Three Months Ended
December 31, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Other Revenue	0.00	65,000.00	0.00	65,000.00
Other Revenue Sources	<u>2,170.00</u>	<u>2,170.00</u>	<u>500.00</u>	<u>1,670.00</u>
 Total Revenues	 <u>2,170.00</u>	 <u>67,170.00</u>	 <u>500.00</u>	 <u>66,670.00</u>
 Expenditures				
Salaries	7,475.40	24,874.20	110,115.38	85,241.18
Information Technology	26.66	12,234.16	12,000.00	(234.16)
TMRS Retirement	557.28	1,124.50	1,748.62	624.12
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	2,044.92	8,179.63	6,134.71
License & Certification Fees	0.00	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	103.92	153.92	500.00	346.08
Office Supplies	57.79	57.79	2,000.00	1,942.21
Equipment	2,395.00	2,395.00	6,000.00	3,605.00
Uniform Rental	0.00	0.00	1,100.00	1,100.00
Lease Maintenance Contract	0.00	975.00	0.00	(975.00)
Vehicle Maintenance & Supply	9.50	60.47	5,000.00	4,939.53
Repairs & Maintenance	0.00	0.00	2,000.00	2,000.00
Vehicle Gas & Oil	765.19	1,024.97	8,000.00	6,975.03
Dispatching Fees	0.00	5,000.00	5,000.00	0.00
Payroll Taxes	619.88	1,579.87	7,230.78	5,650.91
Unemployment Taxes	0.00	7.29	504.00	496.71
Travel & Training	493.78	493.78	2,500.00	2,006.22
KVFD Contribution	0.00	5,000.00	5,000.00	0.00
Telecommunications	337.05	2,123.40	3,000.00	876.60
New Police Vehicle	0.00	0.00	45,000.00	45,000.00
Note Payable Principal	<u>0.00</u>	<u>14,861.52</u>	<u>0.00</u>	<u>(14,861.52)</u>
 Total Expenditures	 <u>13,523.09</u>	 <u>75,624.26</u>	 <u>238,456.73</u>	 <u>162,832.47</u>
 Net Excess (Deficit)	 <u>(11,353.09)</u>	 <u>(8,454.26)</u>	 <u>(237,956.73)</u>	 <u>229,502.47</u>

City of Kempner-General Fund
Municipal Court
Statement of Revenues and Expenditures
For the One Month and Three Months Ended
December 31, 2022

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	8,389.87	14,059.91	65,000.00	(50,940.09)
Miscellaneous Revenue	<u>0.00</u>	<u>250.00</u>	<u>0.00</u>	<u>250.00</u>
Total Revenues	<u>8,389.87</u>	<u>14,309.91</u>	<u>65,000.00</u>	<u>(50,690.09)</u>
Expenditures				
Freight & Postage	169.90	169.90	300.00	130.10
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	5.00	139.00	100.00	(39.00)
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>
Total Expenditures	<u>174.90</u>	<u>1,285.50</u>	<u>5,600.00</u>	<u>4,314.50</u>
Net Excess (Deficit)	<u>8,214.97</u>	<u>13,024.41</u>	<u>59,400.00</u>	<u>(46,375.59)</u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Three Months Ended
December 31, 2022

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Other Revenue - Vendor Permits	0.00	0.00	2,500.00	(2,500.00)
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>(2,500.00)</u>
Expenditures				
Insurance	0.00	203.93	750.00	546.07
Misc. Expense	0.00	0.00	500.00	500.00
Office Supplies	145.68	145.68	350.00	204.32
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	2,245.06	10,000.00	7,754.94
Utilities	131.53	488.62	2,000.00	1,511.38
Park Improvements-(Less than 5,000)	0.00	0.00	1,000.00	1,000.00
Total Expenditures	<u>849.71</u>	<u>3,233.29</u>	<u>17,100.00</u>	<u>13,866.71</u>
Net Excess (Deficit)	<u>(849.71)</u>	<u>(3,233.29)</u>	<u>(14,600.00)</u>	<u>11,366.71</u>

City of Kempner-Debt Service Fund

Statement of Revenues and Expenditures

For the One Month and Three Months Ended

December 31, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Ad Valorem Tax	13,427.01	15,922.41	40,000.00	(24,077.59)
Delinquent Taxes	5.30	41.48	650.00	(608.52)
Interest Income	<u>2.01</u>	<u>4.59</u>	<u>50.00</u>	<u>(45.41)</u>
Total Revenues	<u>13,434.32</u>	<u>15,968.48</u>	<u>40,700.00</u>	<u>(24,731.52)</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>13,434.32</u>	<u>15,968.48</u>	<u>2,565.46</u>	<u>13,403.02</u>

City Of Kempner-Street Fund
Streets Department
Statement of Revenues and Expenditures
For the One Month and Three Months Ended
December 31, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
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	6.46	19.38	50.00	(30.62)
	<u>6.46</u>	<u>19.38</u>	<u>27,050.00</u>	<u>(27,030.62)</u>
Total Revenues	<u>6.46</u>	<u>19.38</u>	<u>27,050.00</u>	<u>(27,030.62)</u>
Expenditures				
Bank Charges	0.00	0.00	250.00	250.00
Professional Fees	0.00	0.00	1,000.00	1,000.00
Repairs & Maintenance	408.40	975.15	20,050.00	19,074.85
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	141.83	2,000.00	1,858.17
	<u>408.40</u>	<u>1,116.98</u>	<u>25,300.00</u>	<u>24,183.02</u>
Total Expenditures	<u>408.40</u>	<u>1,116.98</u>	<u>25,300.00</u>	<u>24,183.02</u>
Net Excess (Deficit)	<u>(401.94)</u>	<u>(1,097.60)</u>	<u>1,750.00</u>	<u>(2,847.60)</u>

City of Kempner- Municipal Court Funds

Statement of Revenues and Expenditures

For the One Month and Three Months Ended

December 31, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Interest Income	<u>1.88</u>	<u>5.89</u>	<u>26.94</u>	<u>(21.05)</u>
Total Revenues	<u>1.88</u>	<u>5.89</u>	<u>26.94</u>	<u>(21.05)</u>
Expenditures				
Building Security Fund	0.00	0.00	3,000.00	3,000.00
Technology	<u>260.00</u>	<u>3,780.00</u>	<u>7,000.00</u>	<u>3,220.00</u>
Total Expenditures	<u>260.00</u>	<u>3,780.00</u>	<u>10,000.00</u>	<u>6,220.00</u>
Net Excess (Deficit)	<u>(258.12)</u>	<u>(3,774.11)</u>	<u>(9,973.06)</u>	<u>6,198.95</u>

City of Kempner- Municipal Court Funds

Balance Sheet - Modified Accrual Basis

December 31, 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>(3,774.11)</u>	
Total Fund Balance			<u>14,687.64</u>
Total Liabilities and Fund Balance		\$	<u><u>14,687.64</u></u>