

Financial Overview

December-23

Income

Total monthly income	YTD Income	Total Budgeted	Percentage of budget collected
Admin			
\$ 36,286.24	\$ 80,574.65	\$ 343,699.45	23%
Police Department			
\$ -	\$ 28,374.00	\$ 500.00	5675%
Court			
\$ 4,224.92	\$ 11,632.13	\$ 65,000.00	18%
Park			
\$ -	\$ 30.00	\$ 14,000.00	0%
Debt Service Fund			
\$ 4,769.18	\$ 7,588.41	\$ 37,455.00	20%
Street Fund			
\$ 5,876.33	\$ 8,553.52	\$ 54,875.00	16%
Municipal Court Fund (Building&Tech)			
\$ 1,120.58	\$ 2,191.56	\$ 15,379.43	14%

Expense

Total Monthly expenditures	YTD Expense	Total Budgeted	Percentage of budget used
Admin			
\$ 17,434.73	\$ 63,971.55	\$ 207,388.15	31%
Police Department			
\$ 29,105.62	\$ 62,662.22	\$ 195,736.38	32%
Court			
\$ 393.16	\$ 3,956.88	\$ 6,800.00	58%
Park			
\$ 532.75	\$ 1,607.08	\$ 17,250.00	9%
Debt Service Fund			
\$ -	\$ -	\$ 37,215.00	0%
Street Fund			
\$ 780.42	\$ 1,943.04	\$ 26,300.00	7%
Municipal Court Fund (Building&Tech)			
\$ 260.00	\$ 260.00	\$ 10,000.00	3%

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Three Months Ended
December 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	0.00	500.00	(500.00)
Sales & Use Tax	12,204.07	35,477.79	107,000.00	(71,522.21)
Ad Valorem Tax	22,319.56	23,426.74	188,919.45	(165,492.71)
Penalty & Interest	7.20	57.11	300.00	(242.89)
Delinquent Taxes	0.00	0.00	750.00	(750.00)
Franchise Fees	9.20	15,373.58	45,000.00	(29,626.42)
Interest Income	32.21	96.16	350.00	(253.84)
Building & Permit Fees	90.00	120.00	350.00	(230.00)
Event Income	0.00	1,100.00	600.00	500.00
Other Revenue	1,624.00	4,923.27	0.00	4,923.27
	<u>36,286.24</u>	<u>80,574.65</u>	<u>343,769.45</u>	<u>(263,194.80)</u>
Total Revenues	<u>36,286.24</u>	<u>80,574.65</u>	<u>343,769.45</u>	<u>(263,194.80)</u>
Expenditures				
Salaries	7,570.05	31,648.50	106,393.85	74,745.35
Advertising	0.00	81.90	1,000.00	918.10
Information Technology	0.00	797.44	500.00	(297.44)
Bank Charges	59.99	179.97	600.00	420.03
Election Expense	0.00	0.00	5,200.00	5,200.00
TMRS Retirement	311.40	747.47	2,336.15	1,588.68
Freight & Postage	0.00	0.00	500.00	500.00
Insurance	1,539.00	2,182.37	2,600.00	417.63
Medical Insurance/ Stipend	1,022.46	3,408.20	12,951.02	9,542.82
Professional Fees	1,411.91	1,411.91	3,320.00	1,908.09
Attorney Fees	0.00	375.00	7,000.00	6,625.00
Bookkeeping Fees	200.00	600.00	2,400.00	1,800.00
Auditor Fees	0.00	0.00	18,500.00	18,500.00
Misc. Expense	100.00	1,396.31	1,500.00	103.69
Membership Fees	154.33	990.58	2,000.00	1,009.42
Office Supplies	40.05	1,409.33	1,800.00	390.67
Equipment	0.00	0.00	2,000.00	2,000.00
Uniform	134.23	668.23	0.00	(668.23)
Lease Maintenance Contract	124.00	452.94	1,650.00	1,197.06
Special Events	1,304.82	1,304.82	2,000.00	695.18
Vehicle Maintenance & Supply	150.58	1,100.64	3,000.00	1,899.36
Repairs & Maintenance	400.00	4,649.24	4,000.00	(649.24)
Vehicle Fuel	0.00	0.00	2,500.00	2,500.00
Payroll Taxes	916.03	2,374.44	8,139.13	5,764.69
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 Three Months Ended
December 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Travel & Training	0.00	631.07	5,000.00	4,368.93
Travel Monthly Reimbursement	96.42	96.42	500.00	403.58
Telecommunications	295.56	957.96	4,000.00	3,042.04
Email	215.52	273.25	1,200.00	926.75
Utilities	<u>1,388.38</u>	<u>2,951.93</u>	<u>4,000.00</u>	<u>1,048.07</u>
 Total Expenditures	 <u>17,434.73</u>	 <u>60,694.92</u>	 <u>207,388.15</u>	 <u>146,693.23</u>
 Net Excess (Deficit)	 <u><u>18,851.51</u></u>	 <u><u>19,879.73</u></u>	 <u><u>136,381.30</u></u>	 <u><u>(116,501.57)</u></u>

City of Kempner-General Fund
Police Department
Statement of Revenues and Expenditures
For the One Month and Three Months Ended
December 31, 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	7,012.80	24,562.80	106,526.40	81,963.60
Information Technology	0.00	11,730.83	12,000.00	269.17
Bank Charges	0.00	0.00	75.00	75.00
Freight & Postage	0.00	0.00	250.00	250.00
Insurance	0.00	2,478.59	6,450.00	3,971.41
Medical Insurance/ Stipend	340.82	1,022.46	4,089.82	3,067.36
License & Certification Fees	0.00	0.00	250.00	250.00
Training - State Funded	0.00	0.00	500.00	500.00
Misc. Expense	0.00	(0.72)	500.00	500.72
Membership Fees	134.94	135.93	500.00	364.07
Office Supplies	7.04	24.33	1,800.00	1,775.67
Equipment	0.00	0.00	6,000.00	6,000.00
Uniform	0.00	0.00	1,000.00	1,000.00
Vehicle Maintenance & Supply	19.50	164.03	5,000.00	4,835.97
Repairs & Maintenance	0.00	0.00	2,000.00	2,000.00
Vehicle Fuel	1,011.67	2,423.64	8,000.00	5,576.36
National Night Out	0.00	53.97	500.00	446.03
Dispatching Fees	5,000.00	5,000.00	5,000.00	0.00
Payroll Taxes	563.71	1,708.72	8,149.27	6,440.55
Unemployment Taxes	0.00	0.00	504.00	504.00
Travel & Training	0.00	74.79	2,500.00	2,425.21
KVFD Contribution	0.00	0.00	5,000.00	5,000.00
Telecommunications	373.25	1,119.55	4,500.00	3,380.45
Note Payable Principal	11,455.74	11,455.74	11,455.73	(0.01)
Note Payable Interest	3,186.15	3,186.15	3,186.16	0.01
Total Expenditures	<u>29,105.62</u>	<u>65,140.81</u>	<u>195,736.38</u>	<u>130,595.57</u>
Net Excess (Deficit)	<u>(29,105.62)</u>	<u>(36,766.81)</u>	<u>(195,236.38)</u>	<u>158,469.57</u>

City of Kempner-General Fund
Municipal Court
Statement of Revenues and Expenditures
For the One Month and Three Months Ended
December 31, 2023

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	4,223.92	11,366.13	65,000.00	(53,633.87)
Miscellaneous Revenue	0.00	265.00	0.00	265.00
Other Revenue	1.00	1.00	0.00	1.00
	<u>4,224.92</u>	<u>11,632.13</u>	<u>65,000.00</u>	<u>(53,367.87)</u>
Total Revenues	<u>4,224.92</u>	<u>11,632.13</u>	<u>65,000.00</u>	<u>(53,367.87)</u>
Expenditures				
Freight & Postage	277.52	277.52	500.00	222.48
Insurance	0.00	532.36	1,500.00	967.64
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	0.00	92.72	300.00	207.28
Travel & Training	115.64	715.64	1,500.00	784.36
	<u>393.16</u>	<u>4,489.24</u>	<u>6,800.00</u>	<u>2,310.76</u>
Total Expenditures	<u>393.16</u>	<u>4,489.24</u>	<u>6,800.00</u>	<u>2,310.76</u>
Net Excess (Deficit)	<u>3,831.76</u>	<u>7,142.89</u>	<u>58,200.00</u>	<u>(51,057.11)</u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Three Months Ended
December 31, 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)
	<u>0.00</u>	<u>30.00</u>	<u>14,000.00</u>	<u>(13,970.00)</u>
Total Revenues	<u>0.00</u>	<u>30.00</u>	<u>14,000.00</u>	<u>(13,970.00)</u>
Expenditures				
Insurance	0.00	265.68	750.00	484.32
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	1,200.00	10,000.00	8,800.00
Utilities	132.75	407.08	2,000.00	1,592.92
Park Improvements-(Less than 5,000)	0.00	0.00	1,000.00	1,000.00
	<u>532.75</u>	<u>1,872.76</u>	<u>17,250.00</u>	<u>15,377.24</u>
Total Expenditures	<u>532.75</u>	<u>1,872.76</u>	<u>17,250.00</u>	<u>15,377.24</u>
Net Excess (Deficit)	<u>(532.75)</u>	<u>(1,842.76)</u>	<u>(3,250.00)</u>	<u>1,407.24</u>

City of Kempner-Debt Service Fund
Statement of Revenues and Expenditures
For the One Month and Three Months Ended
December 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Ad Valorem Tax	4,763.93	7,571.22	37,215.00	(29,643.78)
Penalty & Interest	4.01	14.17	0.00	14.17
Delinquent Taxes	0.00	0.00	200.00	(200.00)
Interest Income	1.24	3.02	40.00	(36.98)
	<u>4,769.18</u>	<u>7,588.41</u>	<u>37,455.00</u>	<u>(29,866.59)</u>
Total Revenues	<u>4,769.18</u>	<u>7,588.41</u>	<u>37,455.00</u>	<u>(29,866.59)</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>4,769.18</u>	<u>7,588.41</u>	<u>240.00</u>	<u>7,348.41</u>

City Of Kempner-Street Fund
Streets Department
Statement of Revenues and Expenditures
For the One Month and Three Months Ended
December 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
Sales & Use Tax	5,818.42	8,637.52	52,800.00	(44,162.48)
Court income	57.04	(88.05)	2,000.00	(2,088.05)
Interest Income	0.87	4.05	75.00	(70.95)
	<u>5,876.33</u>	<u>8,553.52</u>	<u>54,875.00</u>	<u>(46,321.48)</u>
Total Revenues				
	<u>5,876.33</u>	<u>8,553.52</u>	<u>54,875.00</u>	<u>(46,321.48)</u>
Expenditures				
Bank Charges	14.10	26.67	250.00	223.33
Professional Fees	0.00	0.00	1,000.00	1,000.00
Repairs & Maintenance	766.32	1,916.37	20,050.00	18,133.63
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>780.42</u>	<u>1,943.04</u>	<u>26,300.00</u>	<u>24,356.96</u>
Total Expenditures	<u>780.42</u>	<u>1,943.04</u>	<u>26,300.00</u>	<u>24,356.96</u>
Net Excess (Deficit)	<u>5,095.91</u>	<u>6,610.48</u>	<u>28,575.00</u>	<u>(21,964.52)</u>

City of Kempner- Municipal Court Funds
Statement of Revenues and Expenditures
For the One Month and Three Months Ended
December 31, 2023

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Interest Income	<u>2.99</u>	<u>9.18</u>	<u>25.00</u>	<u>(15.82)</u>
Total Revenues	<u>2.99</u>	<u>9.18</u>	<u>25.00</u>	<u>(15.82)</u>
Expenditures				
Building Security Fund	0.00	0.00	3,000.00	3,000.00
Technology	<u>260.00</u>	<u>260.00</u>	<u>7,000.00</u>	<u>6,740.00</u>
Total Expenditures	<u>260.00</u>	<u>260.00</u>	<u>10,000.00</u>	<u>9,740.00</u>
Net Excess (Deficit)	<u>(257.01)</u>	<u>(250.82)</u>	<u>(9,975.00)</u>	<u>9,724.18</u>

City of Kempner- Municipal Court Funds

Balance Sheet - Modified Accrual Basis

December 31, 2023

Liabilities and Fund Balance

Total Liabilities		<u>0.00</u>
Fund Balance		
Assigned- Truancy	7,924.69	
Assigned- Jury	164.68	
Assigned- Tech	7,204.72	
Assigned- Building Security	8,979.50	
Assigned- TPRF	2,763.73	
Fund Balance-Court Fund	1,157.01	
Net Excess (Deficit)	<u>(250.82)</u>	
Total Fund Balance		<u>27,943.51</u>
Total Liabilities and Fund Balance		<u><u>27,943.51</u></u>