

**City of Kempner-General Fund**  
Administrative Department  
Statement of Revenues and Expenditures  
For the One Month and Five Months Ended  
February 28, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Donations	0.00	150.00	0.00	150.00
Sales & Use Tax	11,455.19	48,444.13	83,000.00	(34,555.87)
Ad Valorem Tax	9,963.24	73,456.69	78,492.00	(5,035.31)
Delinquent Taxes	67.85	371.10	950.00	(578.90)
Franchise Fees	5,717.81	21,462.04	40,000.00	(18,537.96)
Interest Income	33.33	154.46	2,500.00	(2,345.54)
Building Permits	0.00	205.00	100.00	105.00
Other Revenue	123.50	3,506.91	2,400.00	1,106.91
Other Revenue-Insurance	0.00	0.00	10,000.00	(10,000.00)
Other Revenue Sources	0.00	0.00	141,000.00	(141,000.00)
	<u>27,360.92</u>	<u>147,750.33</u>	<u>358,442.00</u>	<u>(210,691.67)</u>
<b>Total Revenues</b>	<u>27,360.92</u>	<u>147,750.33</u>	<u>358,442.00</u>	<u>(210,691.67)</u>
<b>Expenditures</b>				
Salaries	7,195.94	39,337.26	90,500.00	51,162.74
Advertising	50.00	193.20	350.00	156.80
Website Fees	0.00	0.00	100.00	100.00
Bank Charges	0.00	79.15	0.00	(79.15)
Donations	0.00	121.19	0.00	(121.19)
Election Expense	0.00	0.00	5,200.00	5,200.00
TMRS Retirement	460.15	2,742.36	6,000.00	3,257.64
Freight & Postage	58.00	163.04	500.00	336.96
Insurance	0.00	1,334.34	2,600.00	1,265.66
Health Insurance Stipend	520.00	2,600.00	9,360.00	6,760.00
Health Insurance	503.21	2,516.05	0.00	(2,516.05)
Attorney Fees	315.00	2,320.34	12,000.00	9,679.66
Professional Fees	200.00	1,540.00	10,400.00	8,860.00
Misc. Expense	0.00	424.50	500.00	75.50
Membership Fees	161.98	1,385.46	1,800.00	414.54
Office Supplies	236.26	1,564.52	1,800.00	235.48
Office Equipment	0.00	3,574.20	4,500.00	925.80
Lease Maintenance Contract	85.00	338.70	1,500.00	1,161.30
Vehicle Maintenance & Supply	46.50	69.50	0.00	(69.50)
Repairs & Maintenance	453.20	1,459.20	5,000.00	3,540.80
Payroll Taxes	2,248.26	14,102.47	8,750.00	(5,352.47)
Unemployment Taxes	0.00	229.34	750.00	520.66
Travel & Training	0.00	400.00	4,800.00	4,400.00
Travel Monthly Reimbursement	133.99	133.99	750.00	616.01
Fire School	0.00	0.00	15,000.00	15,000.00

**City of Kempner-General Fund**  
Administrative Department  
Statement of Revenues and Expenditures  
For the One Month and Five Months Ended  
February 28, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Telecommunications	378.79	1,901.96	3,200.00	1,298.04
Email	0.00	475.92	600.00	124.08
Utilities	332.26	1,455.98	4,500.00	3,044.02
Other Use - Transfer Out	0.00	375.00	0.00	(375.00)
	<u>13,378.54</u>	<u>80,837.67</u>	<u>190,460.00</u>	<u>109,622.33</u>
Total Expenditures				
Net Excess (Deficit)	<u>13,982.38</u>	<u>66,912.66</u>	<u>167,982.00</u>	<u>(101,069.34)</u>

**City of Kempner-General Fund**  
**Police Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Five Months Ended  
February 28, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Donations	0.00	575.00	0.00	575.00
Other Revenue	0.00	140.00	0.00	140.00
Sale of Capital Assets	0.00	1,500.00	0.00	1,500.00
Peace Officer Grants	597.45	597.45	500.00	97.45
	<u>597.45</u>	<u>597.45</u>	<u>500.00</u>	<u>97.45</u>
<b>Total Revenues</b>	<u>597.45</u>	<u>2,812.45</u>	<u>500.00</u>	<u>2,312.45</u>
<b>Expenditures</b>				
Salaries	4,160.00	22,947.50	70,000.00	47,052.50
Donations	55.00	55.00	0.00	(55.00)
TMRS Retirement	312.57	852.57	4,800.00	3,947.43
Freight & Postage	0.00	3.75	100.00	96.25
Insurance	0.00	2,477.64	6,450.00	3,972.36
Health Insurance Stipend	1,040.00	2,600.00	9,360.00	6,760.00
License & Certification Fees	0.00	0.00	250.00	250.00
Misc. Expense	0.00	244.56	100.00	(144.56)
Membership Fees	56.44	86.42	500.00	413.58
Office Supplies	538.24	703.01	1,500.00	796.99
Office Equipment	219.88	6,570.46	2,190.00	(4,380.46)
Uniform Rental	0.00	2,334.84	1,650.00	(684.84)
Vehicle Maintenance & Supply	961.85	2,897.53	2,500.00	(397.53)
Repairs & Maintenance	0.00	752.89	3,900.00	3,147.11
Vehicle Gas & Oil	376.88	2,196.58	8,000.00	5,803.42
Payroll Taxes	934.21	4,412.51	6,000.00	1,587.49
Unemployment Taxes	0.00	202.11	750.00	547.89
Training-State Funded	0.00	0.00	500.00	500.00
Travel & Training	0.00	524.38	2,500.00	1,975.62
Telecommunications	1,614.90	2,144.71	1,800.00	(344.71)
New Police Vehicle	0.00	9,000.00	55,000.00	46,000.00
	<u>10,269.97</u>	<u>61,006.46</u>	<u>177,850.00</u>	<u>116,843.54</u>
<b>Total Expenditures</b>	<u>10,269.97</u>	<u>61,006.46</u>	<u>177,850.00</u>	<u>116,843.54</u>
<b>Net Excess (Deficit)</b>	<u>(9,672.52)</u>	<u>(58,194.01)</u>	<u>(177,350.00)</u>	<u>119,155.99</u>

**City of Kempner-General Fund**  
Municipal Court  
Statement of Revenues and Expenditures  
For the One Month and Five Months Ended  
February 28, 2022

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Municipal Court Fees & Fines	3,519.92	18,843.48	40,000.00	(21,156.52)
Total Revenues	<u>3,519.92</u>	<u>18,843.48</u>	<u>40,000.00</u>	<u>(21,156.52)</u>
<b>Expenditures</b>				
Freight & Postage	0.00	0.00	300.00	300.00
Insurance	0.00	647.26	1,500.00	852.74
Professional Fees	300.00	69.24	4,000.00	3,930.76
Outside Services	0.00	(282.00)	400.00	682.00
Misc. Expense	0.00	50.00	50.00	0.00
Jury Duty Compensation	0.00	0.00	72.00	72.00
Membership Fees	0.00	0.00	300.00	300.00
Office Supplies	0.00	0.00	300.00	300.00
Lease Maintenance Contract	0.00	83.70	300.00	216.30
Building Scurity Fund	0.00	0.00	2,000.00	2,000.00
Technology	0.00	569.00	4,000.00	3,431.00
Travel & Training	0.00	797.80	1,800.00	1,002.20
Total Expenditures	<u>300.00</u>	<u>1,935.00</u>	<u>15,022.00</u>	<u>13,087.00</u>
Net Excess (Deficit)	<u><u>3,219.92</u></u>	<u><u>16,908.48</u></u>	<u><u>24,978.00</u></u>	<u><u>(8,069.52)</u></u>

**City of Kempner-General Fund**  
**Parks Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Five Months Ended  
February 28, 2022

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Donations	0.00	125.20	0.00	125.20
Other Revenue - Vendor Permits	0.00	0.00	2,500.00	(2,500.00)
<b>Total Revenues</b>	<u>0.00</u>	<u>125.20</u>	<u>2,500.00</u>	<u>(2,374.80)</u>
<b>Expenditures</b>				
Insurance	0.00	244.26	941.00	696.74
Misc. Expense	0.00	0.00	750.00	750.00
Office Supplies	0.00	134.97	250.00	115.03
Office Equipment	0.00	25.00	100.00	75.00
Repairs & Maintenance	2,229.15	3,921.65	10,000.00	6,078.35
Utilities	187.12	860.03	2,000.00	1,139.97
Park Improvements-(Less than 5,000)	0.00	0.00	2,000.00	2,000.00
<b>Total Expenditures</b>	<u>2,416.27</u>	<u>5,185.91</u>	<u>16,041.00</u>	<u>10,855.09</u>
<b>Net Excess (Deficit)</b>	<u>(2,416.27)</u>	<u>(5,060.71)</u>	<u>(13,541.00)</u>	<u>8,480.29</u>

**City Of Kempner-Street Fund**  
**Streets Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Five Months Ended  
February 28, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
<b>Revenues</b>				
Sales & Use Tax	0.00	6,998.99	20,500.00	(13,501.01)
Interest Income	6.13	28.75	750.00	(721.25)
Other Revenue	0.00	43.69	0.00	43.69
Sales Tax - Street Maintenance	0.00	0.00	21,500.00	(21,500.00)
Other Revenue Sources	0.00	375.00	0.00	375.00
	<u>0.00</u>	<u>375.00</u>	<u>0.00</u>	<u>375.00</u>
 Total Revenues	 <u>6.13</u>	 <u>7,446.43</u>	 <u>42,750.00</u>	 <u>(35,303.57)</u>
 <b>Expenditures</b>				
Bank Charges	14.94	58.63	0.00	(58.63)
Professional Fees	0.00	0.00	1,000.00	1,000.00
Repairs & Maintenance	100.00	441.70	19,000.00	18,558.30
Sign Installation	0.00	107.01	250.00	142.99
Street Lights	0.00	0.00	500.00	500.00
Material	0.00	0.00	500.00	500.00
	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>
 Total Expenditures	 <u>114.94</u>	 <u>607.34</u>	 <u>21,250.00</u>	 <u>20,642.66</u>
 Net Excess (Deficit)	 <u>(108.81)</u>	 <u>6,839.09</u>	 <u>21,500.00</u>	 <u>(14,660.91)</u>

**City of Kempner-Debt Service Fund**  
**Statement of Revenues and Expenditures - Modified Accrual Basis**  
For the One Month and Five Months Ended  
February 28, 2022

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
<b>Revenues</b>				
Ad Valorem Tax	\$ 4,792.56	99.09	\$ 78,924.07	99.57
Delinquent Taxes	37.10	0.77	241.70	0.30
Interest Income	6.67	0.14	46.02	0.06
Other Revenue	0.00	0.00	50.90	0.06
	<u>4,836.33</u>	<u>100.00</u>	<u>79,262.69</u>	<u>100.00</u>
<b>Total Revenues</b>				
<b>Expenditures</b>				
Bank Charges	16.09	0.33	80.88	0.10
Note Payable Principal	0.00	0.00	35,000.00	44.16
Note Payable Interest	3,104.74	64.20	10,323.94	13.02
	<u>3,120.83</u>	<u>64.53</u>	<u>45,404.82</u>	<u>57.28</u>
<b>Total Expenditures</b>				
<b>Net Excess (Deficit)</b>	<u>\$ 1,715.50</u>	<u>35.47</u>	<u>\$ 33,857.87</u>	<u>42.72</u>