

Financial Overview

January-24

Income

Total monthly Income	YTD Income	Total Budgeted	Percentage of budget collected
Admin			
\$ 119,465.12	\$ 202,737.05	\$ 343,769.45	59%
Police Department			
\$ 100.00	\$ 28,474.00	\$ 500.00	5695%
Court			
\$ 3,205.12	\$ 14,837.25	\$ 65,000.00	23%
Park			
\$ -	\$ 30.00	\$ 14,000.00	0%
Debt Service Fund			
\$ 21,371.28	\$ 28,959.69	\$ 37,455.00	77%
Street Fund			
\$ 6,183.44	\$ 14,736.96	\$ 54,875.00	27%
Municipal Court Fund (Building&Tech)			
\$ 1.21	\$ 2,192.77	\$ 15,379.43	14%

Expense

Total Monthly expenditures	YTD Expense	Total Budgeted	Percentage of budget used
Admin			
\$ 12,287.42	\$ 72,885.92	\$ 207,388.15	35%
Police Department			
\$ 11,098.49	\$ 76,239.30	\$ 195,736.38	39%
Court			
\$ 1,779.96	\$ 6,365.62	\$ 6,800.00	94%
Park			
\$ 991.47	\$ 2,864.23	\$ 17,250.00	17%
Debt Service Fund			
\$ -	\$ -	\$ 37,215.00	0%
Street Fund			
\$ 272.73	\$ 2,215.77	\$ 26,300.00	8%
Municipal Court Fund (Building&Tech)			
\$ 260.00	\$ 3,780.00	\$ 10,000.00	38%

City of Kempner-General Fund
Balance Sheet - Modified Accrual Basis
January 31, 2024

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	1,686.24	
FICA Taxes Payable	2,157.95	
457b Deferred Compensation Payable	228.97	
AFLAC Payable	1,324.32	
Due To Street Fund	6,625.22	
Due to DSF (G/F)	63.70	
MVBA Payable	132.14	
Omni Payable	159.91	
State Fees Payable	(7,169.91)	
Accounts Payable	3,326.86	
Deferred Revenues	144,894.08	
Retirement Withheld	10,451.89	
Total Current Liabilities		163,881.37
Total Liabilities		163,881.37

Fund Balance

Restricted Fund Balance- 6 mo operations	250,000.00	
Assigned- Truancy	310.59	
Assigned- Jury	6.22	
Assigned- Street	83.79	
Assigned- Tech	248.48	
Assigned- Building Security	304.37	
Assigned- TPRF	118.23	
Fund Balance	187,672.80	
Net Excess (Deficit)	87,723.23	
Total Fund Balance		526,467.71
Total Liabilities and Fund Balance		690,349.08

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2024

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	0.00	500.00	(500.00)
Sales & Use Tax	13,270.33	48,754.23	107,000.00	(58,245.77)
Ad Valorem Tax	100,278.93	123,705.67	188,919.45	(65,213.78)
Penalty & Interest	23.97	81.08	300.00	(218.92)
Delinquent Taxes	0.00	0.00	750.00	(750.00)
Franchise Fees	5,879.11	21,252.69	45,000.00	(23,747.31)
Interest Income	12.78	2,249.13	350.00	1,899.13
Building & Permit Fees	0.00	120.00	350.00	(230.00)
Event Income	0.00	1,100.00	600.00	500.00
Other Revenue	0.00	5,474.25	0.00	5,474.25
	<u>119,465.12</u>	<u>202,737.05</u>	<u>343,769.45</u>	<u>(141,032.40)</u>
Total Revenues				
Expenditures				
Salaries	7,660.80	39,309.30	106,393.85	67,084.55
Advertising	0.00	81.90	1,000.00	918.10
Information Technology	0.00	797.44	500.00	(297.44)
Bank Charges	59.99	727.65	600.00	(127.65)
Election Expense	0.00	0.00	5,200.00	5,200.00
TMRS Retirement	179.37	926.84	2,336.15	1,409.31
Freight & Postage	0.00	0.00	500.00	500.00
Insurance	712.75	2,895.12	2,600.00	(295.12)
Medical Insurance/ Stipend	1,022.46	4,430.66	12,951.02	8,520.36
Professional Fees	0.00	1,411.91	3,320.00	1,908.09
Attorney Fees	188.00	563.00	7,000.00	6,437.00
Bookkeeping Fees	200.00	800.00	2,400.00	1,600.00
Auditor Fees	0.00	0.00	18,500.00	18,500.00
Misc. Expense	0.00	1,396.31	1,500.00	103.69
Membership Fees	0.00	990.58	2,000.00	1,009.42
Office Supplies	0.00	921.64	1,800.00	878.36
Equipment	0.00	0.00	2,000.00	2,000.00
Uniform	0.00	668.23	0.00	(668.23)
Lease Maintenance Contract	124.00	576.94	1,650.00	1,073.06
Special Events	0.00	1,304.82	2,000.00	695.18
Vehicle Maintenance & Supply	0.00	1,100.64	3,000.00	1,899.36
Repairs & Maintenance	400.00	5,049.24	4,000.00	(1,049.24)
Vehicle Fuel	0.00	0.00	2,500.00	2,500.00
Payroll Taxes	949.94	3,324.38	8,139.13	4,814.75
Unemployment Taxes	11.07	16.07	798.00	781.93

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2024

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Travel & Training	0.00	631.07	5,000.00	4,368.93
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00
Telecommunications	331.11	1,289.07	4,000.00	2,710.93
Email	0.00	273.25	1,200.00	926.75
Utilities	447.93	3,399.86	4,000.00	600.14
	<u>12,287.42</u>	<u>72,885.92</u>	<u>207,388.15</u>	<u>134,502.23</u>
Total Expenditures				
	<u>107,177.70</u>	<u>129,851.13</u>	<u>136,381.30</u>	<u>(6,530.17)</u>
Net Excess (Deficit)				

City of Kempner-General Fund
Police Department
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2024

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	100.00	100.00	0.00	100.00
Peace Officer Grants	0.00	0.00	500.00	(500.00)
Grant Proceeds	0.00	28,374.00	0.00	28,374.00
	<u>100.00</u>	<u>28,474.00</u>	<u>500.00</u>	<u>27,974.00</u>
Total Revenues	<u>100.00</u>	<u>28,474.00</u>	<u>500.00</u>	<u>27,974.00</u>
Expenditures				
Salaries	7,012.80	31,575.60	106,526.40	74,950.80
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	2,371.61	4,850.20	6,450.00	1,599.80
Medical Insurance/ Stipend	340.82	1,363.28	4,089.82	2,726.54
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	0.00	135.93	500.00	364.07
Office Supplies	0.00	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	168.83	332.86	5,000.00	4,667.14
Repairs & Maintenance	0.00	0.00	2,000.00	2,000.00
Vehicle Fuel	0.00	2,423.64	8,000.00	5,576.36
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	831.18	2,539.90	8,149.27	5,609.37
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	1,492.80	4,500.00	3,007.20
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
	<u>11,098.49</u>	<u>76,239.30</u>	<u>195,736.38</u>	<u>119,497.08</u>
Total Expenditures	<u>11,098.49</u>	<u>76,239.30</u>	<u>195,736.38</u>	<u>119,497.08</u>
Net Excess (Deficit)	<u>(10,998.49)</u>	<u>(47,765.30)</u>	<u>(195,236.38)</u>	<u>147,471.08</u>

City of Kempner-General Fund
Municipal Court
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2024

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Court Refunds	642.00	643.00	0.00	643.00
Municipal Court Fees & Fines	2,563.12	13,929.25	65,000.00	(51,070.75)
Miscellaneous Revenue	0.00	265.00	0.00	265.00
	<u>3,205.12</u>	<u>14,837.25</u>	<u>65,000.00</u>	<u>(50,162.75)</u>
Total Revenues	<u>3,205.12</u>	<u>14,837.25</u>	<u>65,000.00</u>	<u>(50,162.75)</u>
Expenditures				
Freight & Postage	0.00	277.52	500.00	222.48
Insurance	569.96	1,102.32	1,500.00	397.68
Attorney Fees	1,210.00	3,816.00	2,000.00	(1,816.00)
Misc. Expense	0.00	265.00	1,000.00	735.00
Office Supplies	0.00	92.72	300.00	207.28
Travel & Training	0.00	812.06	1,500.00	687.94
	<u>1,779.96</u>	<u>6,365.62</u>	<u>6,800.00</u>	<u>434.38</u>
Total Expenditures	<u>1,779.96</u>	<u>6,365.62</u>	<u>6,800.00</u>	<u>434.38</u>
Net Excess (Deficit)	<u>1,425.16</u>	<u>8,471.63</u>	<u>58,200.00</u>	<u>(49,728.37)</u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2024

	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)
Total Revenues	<u>0.00</u>	<u>30.00</u>	<u>14,000.00</u>	<u>(13,970.00)</u>
Expenditures				
Insurance	265.68	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	558.35	1,758.35	10,000.00	8,241.65
Utilities	167.44	574.52	2,000.00	1,425.48
Park Improvements-(Less than 5,000)	0.00	0.00	1,000.00	1,000.00
Total Expenditures	<u>991.47</u>	<u>2,864.23</u>	<u>17,250.00</u>	<u>14,385.77</u>
Net Excess (Deficit)	<u>(991.47)</u>	<u>(2,834.23)</u>	<u>(3,250.00)</u>	<u>415.77</u>

City Of Kempner-Street Fund
Streets Department
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2024

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
Sales & Use Tax	6,095.93	14,733.45	52,800.00	(38,066.55)
Court income	86.62	(1.43)	2,000.00	(2,001.43)
Interest Income	0.89	4.94	75.00	(70.06)
	<u>6,183.44</u>	<u>14,736.96</u>	<u>54,875.00</u>	<u>(40,138.04)</u>
Total Revenues				
Expenditures				
Bank Charges	14.38	41.05	250.00	208.95
Professional Fees	0.00	0.00	1,000.00	1,000.00
Repairs & Maintenance	258.35	2,174.72	20,050.00	17,875.28
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>272.73</u>	<u>2,215.77</u>	<u>26,300.00</u>	<u>24,084.23</u>
Total Expenditures				
Net Excess (Deficit)	<u><u>5,910.71</u></u>	<u><u>12,521.19</u></u>	<u><u>28,575.00</u></u>	<u><u>(16,053.81)</u></u>

City of Kempner-Debt Service Fund
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2024

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Ad Valorem Tax	21,362.25	28,933.47	37,215.00	(8,281.53)
Penalty & Interest	0.00	14.17	0.00	14.17
Delinquent Taxes	8.27	8.27	200.00	(191.73)
Interest Income	0.76	3.78	40.00	(36.22)
	<u>21,371.28</u>	<u>28,959.69</u>	<u>37,455.00</u>	<u>(8,495.31)</u>
Total Revenues	<u>21,371.28</u>	<u>28,959.69</u>	<u>37,455.00</u>	<u>(8,495.31)</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>21,371.28</u>	<u>28,959.69</u>	<u>240.00</u>	<u>28,719.69</u>

City of Kempner- Municipal Court Funds
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2024

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Interest Income	<u>1.21</u>	<u>10.39</u>	<u>25.00</u>	<u>(14.61)</u>
Total Revenues	<u>1.21</u>	<u>10.39</u>	<u>25.00</u>	<u>(14.61)</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><u>(258.79)</u></u>	<u><u>(3,769.61)</u></u>	<u><u>(9,975.00)</u></u>	<u><u>6,205.39</u></u>