

Summary of Misc Funds

Revenues		FY 2012	FY 2013	FY 2014	FY 2015
Fund No.	Fund Description	Actual	Actual	Budget	Budget
3	Civic Center	92	78	84	80
4	I&S Tax Debt Serv	655,305	614,868	641,425	639,926
5	Hotel Occupancy Taxes	415,532	377,458	341,000	601,000
6	Employee Health Fund	1,611,947	1,735,961	1,751,995	1,842,254
8	Hospital Fund	764,005	171,790	68,351	54,071
9	Grant Funds	(56,572)	674,276	949,000	3,795,297
11	911 Emergency Fund	113,129	110,447	123,275	151,758
14	Kilgore Cemeteries	87,046	96,917	91,200	440,500
15	K-9 Drug Dog Fund	2,286	3,923	4,540	2,900
16	Sewer Restoration Fund	25,000	7,815	25,000	25,000
18	Meadowbrook Golf Course Fund	409,000	309,000	533,614	754,359
19	Bevco	-	-	-	19,200
20	Capital Improvement Fund	2,517,509	5,368,651	3,678,260	5,435,236
22	Capital Replacement Fund	323,319	367,047	328,943	376,206
23	Information Technology Fund	-	-	399,368	434,741
30	Federal Drug Seizure Fund	230,488	90,571	-	-
31	State Drug Seizure Fund	3,529	290	-	-
35	KYSSSED Fund	142	68	30	58
40	Court Technology Fund	11,982	12,044	10,196	10,100
41	Court Security Fund	9,280	9,340	8,600	8,529
45	Main Street HOT Funds	20,000	43,191	-	-
46	Main Street Theatre Restoration Fund	1,373	23,427	-	-
47	Kilgogh Art Festival Fund	-	9,966	12,036	13,000
	Totals	7,144,392	10,017,162	8,954,881	14,591,214

Expenses		FY 2012	FY 2013	FY 2014	FY 2015
Fund No.	Fund Description	Actual	Actual	Budget	Budget
3	Civic Center	-	-	-	-
4	I&S Tax Debt Serv	614,987	624,265	641,425	639,926
5	Hotel Occupancy Taxes	335,000	296,305	601,000	601,000
6	Employee Health Fund	1,392,001	1,457,653	1,551,175	1,771,255
8	Hospital Fund	626,396	111,240	67,101	52,946
9	Grant Funds	15,172	635,755	949,000	3,795,297
11	911 Emergency Fund	116,788	124,822	123,275	151,701
14	Kilgore Cemeteries	25,900	21,406	20,500	440,500
15	K-9 Drug Dog Fund	16,724	7,514	1,700	2,600
16	Sewer Restoration Fund	7,815	168	25,000	25,000
18	Meadowbrook Golf Course Fund	409,000	309,000	771,882	755,139
19	Bevco	-	-	-	19,200
20	Capital Improvement Fund	3,283,849	3,980,554	3,678,260	5,417,903
22	Capital Replacement Fund	299,554	278,968	334,256	230,726
23	Information Technology Fund	-	713	399,368	434,741
30	Federal Drug Seizure Fund	226,282	112,210	-	-
31	State Drug Seizure Fund	20,649	13,692	-	-
35	KYSSSED Fund	2,163	1,041	2,000	2,000
40	Court Technology Fund	8,337	28,830	10,196	13,796

41	Court Security Fund	548	548	8,600	15,000
45	Main Street HOT Funds	6,396	24,883	-	-
46	Main Street Theatre Restoration Fund	15,387	8,643	-	-
47	Kilgogh Art Festival Fund	-	7,936	13,922	10,150
	Totals	7,422,948	8,038,210	9,184,738	14,368,729

Civic Center

This fund was set up due to a donation in the amount of \$75,000. At that time, Council was pondering the idea of building a civic center. After careful consideration, the future project was put on hold and remains on hold today.

BUDGETARY SUPPORTING DETAIL						
FY 2015	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
	Special Revenue Civic Center	03	00	00		
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	REVENUES					
5001	INTEREST INCOME	105	92	78	84	80
	REVENUE TOTAL	105	92	78	84	80
	EXPENDITURES					
6218	SUPPLIES MISCELLANEOUS	-	-	-	-	-
6801	CAPITAL IMPROVEMENTS	-	-	-	-	-
	EXPENDITURE TOTAL	-	-	-	-	-
	Revenues over Expenditures	105	92	78	84	80

Cash balance as of July 15, 2014 is \$82,033 which is 100% invested in TexPool.

Interest & Sinking Fund for Ad Valorem Tax Debt

The purpose of this fund is to separate the portion of taxes assessed to pay the city's bonded debt and hold the funds until a debt principal and interest payment comes due. The FY2015 I&S tax rate is \$0.049889/\$100. The rate was calculated utilizing a total taxable value of \$1,256,081,899 which is the amount certified by the appraisal districts in Gregg and Rusk counties.

BUDGETARY SUPPORTING DETAIL						
FY 2015	DEPARTMENT TITLE General Government Debt Service	FUND NO. 04	DEPT. NO. 00	PROG. NO. 00		
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
REVENUES						
5030	REV CURRENT AD VALOREM TAXES	602,826	641,038	599,057	641,425	639,926
5031	REV DELIQUENT AD VALOREM TAXES	5,646	5,495	7,300	-	-
5033	REV PENALTY AND INTEREST	5,415	4,971	5,632	-	-
5034	REV INTEREST INCOME	2,944	3,801	2,879	-	-
5040	REV MISCELLANEOUS	6,479	-	-	-	-
	REVENUE TOTAL	623,310	655,305	614,868	641,425	639,926
EXPENDITURES						
	FY 2014					
	FY 2015					
6702	DEBT SERVICE PRINCIPAL	200,000	200,000	200,000	225,000	225,000
	2008 G.O. Bonds				225,000	
	2009 G.O. Refunding	205,000				220,000
	Total	430,000				445,000
6703	DEBT SERVICE INTEREST	218,400	209,400	200,400	191,400	181,276
	2008 G.O. Bonds				191,400	
	2009 G.O. Refunding	18,525				12,150
	Total	209,925				193,426
6704	DEBT SERVICE EXCHANGE	1,000	800	800	1,500	1,500
	TOTAL DEBT SERVICE PAYMENTS	419,400	410,200	401,200	417,900	407,776
		-	-	-	-	-
8002	TRANSFER OUT TO WATER UTILITY	186,510	204,787	223,065	223,525	232,150
	* 2009 G. O. Refunding Bonded Debt is recorded in the Water Utility Fund					
	EXPENDITURE TOTAL	605,910	614,987	624,265	641,425	639,926
	Revenues over Expenditures	17,400	40,318	(9,397)	-	-

Cash balance as of July 15, 2014:

\$ 49,983.28	Austin Bank
\$ 430,449.35	TexPool
\$ 480,432.63	

Kilgore Hotel Occupancy Taxes

The City of Kilgore collects a 7% occupancy tax on hotel accommodations. The total estimated tax collections for FY2015 are \$340,000. If revenue estimates are exceeded, the funds remain with the City and may be expended with Council approval. Any of the entities below may request additional funding for special projects during the year. The municipal hotel occupancy tax is a tax which may be imposed on the price paid for a hotel room. The revenue generated by hotels within the city generally may be expended on endeavors which promote tourism and the convention and hotel industry and is associated with one of seven (7) possible categories of expenditures. The revenue generally may be expended for the following: (1) construction, improvement, enlarging, equipping, repairing, operation, and maintenance of convention centers or visitor information centers; (2) furnishing of facilities, personnel, and materials for the registration of convention delegates; (3) advertising and conducting solicitations and promotional programs to attract tourists and convention delegates; (4) encouragement and promotion of the arts; and (5) historical restoration and preservation projects. In addition, in 2005, the Texas Legislature amended the statute concerning the sixth (6th) expenditure and to authorize a seventh expenditure. The sixth (6th) use authorizes expenditures by cities located within a county of less than 1,000,000 in population, towards sporting events in which the majority of participants are tourists. Accordingly, only cities located in Harris, Dallas, Tarrant, and Bexar counties are excluded from this permissible use of hotel occupancy tax revenue. Further, a seventh (7th) permissible expenditure added in 2005 authorizes certain cities to use hotel occupancy tax revenue to upgrade certain existing sports facilities. Existing sports facilities or fields for baseball, softball, soccer, and flag football may be upgraded with hotel occupancy tax revenue if the facility is: (1) owned by the city; and (2) the sports facility or field has been used, in the preceding calendar year, a combined total of more than ten (10) times for district, state, regional, or national sports tournaments. The cities which are authorized to use hotel occupancy tax revenue for this seventh (7th) expenditure are: (1) cities which have a population of 80,000 or more and are located within a county which has a county population of 350,000 or

BUDGETARY SUPPORTING DETAIL						
FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
2015	HOTEL OCCUPANCY TAX FUND	05	00	00		
Object	(Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
REVENUES						
5022	HOTEL OCCUPANCY TAXES	342,781	413,941	376,123	340,000	340,000
5861	INTEREST	1,093	1,591	1,334	1,000	1,000
3301	FUND BALANCE (prior years cash reserve)					260,000
	REVENUE TOTAL	343,874	415,532	377,458	341,000	601,000
EXPENDITURES						
6720	CHAMBER OF COMMERCE	203,078	195,000	85,455	-	-
6721	KILGORE HISTORICAL PRESERVATION	34,747	35,000	35,000	-	-
6722	KC SHAKESPEARE	34,747	45,000	40,000	-	-
6723	OTHER	-	40,000	30,513	-	-
6724	MAIN STREET	28,648	20,000	41,843	-	-
6726	KILGORE COMMUNITY CONCERT	-	-	4,800	-	-
6727	EAST TEXAS OIL MUSEUM	-	-	10,000	-	-
6728	RANGERETTE REVELS	-	-	10,000	-	-
6729	EAST TEXAS PIPE ORGAN FESTIVAL	-	-	38,693	-	-
	Expenditures to be determined by the Hotel Occupancy Advisory Board as requests are made.				341,000	341,000
3301	Fund Balance from prior years				260,000	260,000
	Derrick Lighting	100,000				
	Speakers on Downtown Street Light Pole	50,000				
	Way Finding Signage	10,000				
	Gateway Signage	100,000				

BUDGETARY SUPPORTING DETAIL						
FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
2015	HOTEL OCCUPANCY TAX FUND	05	00	00		
Object	(Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	260,000					
	EXPENDITURE TOTAL	301,220	335,000	296,305	601,000	601,000
	Revenues over Expenditures	42,654	80,532	81,153	(260,000)	-

Cash balance as of July 15, 2014:

\$ 208,824.96 Austin Bank

Employee Health Benefit Fund

The city provides health insurance to all full time employees as part of their benefit package. In 2009, the city went from being partially self funded to fully funded. That same year, the City established a trust fund for pre-65 retiree health benefits with IMCA-RC administrating the plan. Currently the benefit for medical insurance is provided through Texas Municipal League, Intergovernmental Employee Benefits Pool. Vision insurance is through Block Vision of Texas and dental benefits are through Guardian Dental.

BUDGETARY SUPPORTING DETAIL						
FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
2015	Employee Health Benefit Fund	06	00	00		
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	REVENUES					
5001	INTEREST INCOME	7,822	72,224	60,843	-	-
5010	EMPLOYEE CONTRIBUTIONS	233,430	246,918	259,070	260,954	352,586
	RETIREE CONTRIBUTIONS			-	4,635	-
5011	CITY CONTRIBUTIONS	1,492,456	1,292,476	1,414,191	1,486,406	1,489,668
5200	REINSURANCE REIMBURSEMENTS	3,724	329	1,857	-	-
	REVENUE TOTAL	1,737,432	1,611,947	1,735,961	1,751,995	1,842,254
	EXPENDITURES					
6350	BENEFIT CLAIMS	-	-	-	-	-
6352	PLAN PREMIUMS	1,388,526	1,392,001	1,457,653	1,551,175	1,771,255
	EXPENDITURE SUBTOTAL	1,388,526	1,392,001	1,457,653	1,551,175	1,771,255
1107	OPEB CONTRIBUTION	155,304	183,779	189,292	195,000	71,000
					1,746,175	1,842,255
	Revenues over Expenditures	193,602	36,167	89,016	5,820	(1)

Cash balance as of July 15, 2014:

\$ 220,250.79	Austin Bank
<u>\$ 1,021,149.50</u>	ICMA-RC (Trust Fund)
\$ 1,241,400.29	

HOSPITAL FUND

Prior to 2003, the Hospital operated as a component unit of the City as Roy H. Laird Memorial Hospital. In March of 2003, the hospital was leased to Community Health Care, a non-profit organization that operated as Laird Hospital. In April 2008, the City signed an agreement with Allegiance Specialty Hospital, a for-profit organization, to operate the Hospital. Currently, the City still owns the land and building. A trust fund was established upon the death of Annie B. Laird, wife of Roy H. Laird. The investment earnings from this trust account are used to fund the Texas Municipal Retirement System for retirees of the original Roy H. Laird Memorial Hospital and to reimburse the city for a 2007 Bond Defeasance. The original seven year note for this defeasance was \$2,490,081.46 and was repaid in full during FY2012. The Roy H. Laird Memorial Hospital

BUDGETARY SUPPORTING DETAIL						
FY 2015	DEPARTMENT TITLE HOSPITAL	FUND NO. 08	DEPT. NO. 00	PROG. NO. 00		
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
REVENUES						
5001	INTEREST INCOME TRUST FUND	1,065	884	395	450	425
5002	TRUST FUND INCOME TMRS for Hospital Employees (March 2003 52,946	406,469	687,598	97,674	67,101	52,946
5022	BUILDING LEASE Allegiance Lease @ \$10,000/Mo. FY2014 Lease income moved to general fund	67,200	72,800	72,800	-	-
5023	INTEREST ON HOSPITAL MAINTENANCE	2,847	2,723	921	800	700
5300	SALE OF FIXED ASSETS	-	-	-	-	-
REVENUE TOTAL		477,581	764,005	171,790	68,351	54,071
EXPENDITURES						
6217	MAINTENANCE OF HOSPITAL BLDG	5,453	-	-	-	-
6304	PROPERTY INSURANCE ON HOSPITAL BLDG Moved to General Fund	14,004	12,230	11,121	-	-
6315	PROFESSIONAL SERVICES	2,128	300,000	-	-	-
6705	TMRS Oct-Dec 2014 4,743.16 x 3 months 14,229 Jan-Sept 2015 4,301.84 x 9 months 38,717 <u>52,946</u>	134,340	114,166	100,119	67,101	52,946
8007	TRANSFERS OUT Transfer Out to Cemetery for Repayment of Note FY2012 a check was written payable to Good Shepherd Medical Center for the City's contribution for an Emergency Room at the Hospital.	-	200,000	-	-	-
EXPENDITURE TOTAL		155,925	626,396	111,240	67,101	52,946
Revenue over Expenditures		321,656	137,609	60,550	1,250	1,125

Cash balance as of July 15, 2014:
 \$ 119,124.87 Austin Bank
\$ 304,520.87 TexPool
 \$ 423,645.74

Grant Funds

The City applies for grants to fund projects such as waterline replacements or sewer line extensions. Grant funds are also available to purchase equipment needed for enhancing our city services mostly provided by the public safety departments. We have received grant funds from FEMA, Texas Department of Rural Affairs, East Texas Council of Governments, Texas Parks and Wildlife Department, Texas State Library, Texas Commission of Fire Protection, US Department of Homeland Security, and the Department of Justice.

BUDGETARY SUPPORTING DETAIL						
FY 2015	DEPARTMENT TITLE Grant Funds	FUND NO. 09	DEPT. NO. 00	PROG. NO. 00		
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	REVENUES					
5000	INTEREST INCOME	2,120	952	676	-	-
5000	REV KEDC 4A(S)				350,000	2,375,000
5106	CDBG GRANT	-		-	275,000	275,000
5120	TPWD PARK GRANT			35,090	195,000	395,297
5202	TDRA HOME GRANT	56,808		583,276		750,000
5203	HOMELAND SECURITY GRANT	-	6,487	54,513	-	
8000	TRANSFERS	7,082	(64,011)	720		
3301	FUND BALANCE FROM PRIOR PARKS GRANT				69,000	
	REVENUE TOTAL	66,010	(56,572)	674,276	949,000	3,795,297
	EXPENDITURES					
6803	HOMELAND SECURITY EQUIPMENT	-	10,100	51,620		
6820	GRANT ADM FEES	127	3,870	70,439		
6821	ENGINEERING/PROFESSIONAL FEES	175	138	3,600		
6822	TRANSFER TO CIP	128,558	1,064	510,096	949,000	3,795,297
	Trails Construction					995,297
	Ball Fields					1,500,000
	Energy Drive					1,025,000
	Sabine St CDBG					275,000
						<u>3,795,297</u>
	EXPENDITURE TOTAL	128,860	15,172	635,755	949,000	3,795,297
	Revenues over Expenditures	(62,850)	(71,744)	38,521	-	-

911 Emergency System

In the 1980's, the City of Kilgore implemented its 9-1-1 system. Currently the City collects 0.87 cents for land lines and 0.50 cents for mobile lines. The collected funds are restricted for the use of the City's 9-1-1 system. During FY 2010 the 911 dispatch area was moved from the Police Department building into a new addition attached to Central Fire Station.

In 2012, the City was provided an opportunity to improve all delivery and reduce overall costs of the needed upgrades as well as mitigating circumstances that were preventing 9-1-1 cellular calls to plot locations. Kilgore entered into an agreement with the East Texas Council of Governments to move to a regional approach. Although the initial year of purchase will see expanded costs, future costs will be minimized. Maintenance of this system also allows future software upgrades at no additional cost to the City.

BUDGETARY SUPPORTING DETAIL						
FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
2015	911 EMERGENCY FUND	11	25	00		
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	REVENUES					
5118	911 Fees	111,228	112,461	110,101	117,000	100,000
5860	Interest Earned	841	668	346	300	300
3301	Fund Balance (prior years cash reserve)			-	5,975	51,458
	REVENUE TOTAL	112,069	113,129	110,447	123,275	151,758
	EXPENDITURES					
6103	SALARIES PART-TIME \$13.65/Hrs for 1,040 Hrs. Dispatchers	-	-	10,749	22,714	23,113
6110	BENEFITS FICA	-	-	822	1,738	1,768
6111	BENEFITS UNEMPLOYMENT TAX	-	-	52	426	693
6122	BENEFITS WORKER'S COMP	-	-	43	56	58
	CHARACTER 01 - PERSONNEL	-	-	11,667	24,934	25,633
6217	SUPPLIES MAINTENANCE AND REPAIR Repairs to Dispatch console and 911 Recording Device	20,919	16,025	201	2,000	2,000
6218	SUPPLIES MISCELLANEOUS	2,584	4,173	2,345	2,730	1,490
	Supplies for 911 System				1,090	
	Supplies for Dispatch Center				400	
	<u>1,490</u>					
	CHARACTER 02 - SUPPLIES	23,504	20,198	2,546	4,730	3,490
6301	CONTRACTUAL OUTSIDE MAINTENANCE	4,118	3,750	31,814	2,851	7,680
	911 Fee & Ordinance Consultant				6,500	
	TSM Consultant				1,000	
	Language Line (\$15 mo)				180	
	<u>7,680</u>					

BUDGETARY SUPPORTING DETAIL						
FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
2015	911 EMERGENCY FUND	11	25	00		
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
6315	CONTRACTUAL SPECIAL SERVICES	-	-	1,560	9,516	10,116
	ETCOG - 911 \$750/Mo 9,000					
	ETCOG - 911 Monitoring \$93/Mo 1,116					
						10,116
6333	CONTRACTUAL EQUIP FUND LEASE	5,526	5,526	5,526	5,526	5,526
	Annual depreciation per schedule (20 yr begun in 2000)					
	Emergency Siren System					
6340	CONTRACTUAL IT NETWORK/COMPUTERS				1,000	28,886
	Replace 1 Computer 800					
	Eventide Recorder 20,043					
	Share of IT Services 4.26% of 189010 = 8,043					
						28,885.98
	CHARACTER 03 - CONTRACTUAL SERVICES	9,644	9,276	38,900	18,893	52,208
6401	UTILITIES GAS	750	750	750	750	750
	Share of FD Gas bill					
6402	UTILITIES TELEPHONE	44,702	42,920	27,315	26,348	22,000
	Intrado \$600/MO 12 7,200					
	AT&T 911 trunks \$400/MO 4,800					
	Verizon 6,500					
	System Maintenance to all phone systems 3,500					
						22,000
6404	UTILITIES ELECTRIC	3,000	3,000	3,000	3,000	3,000
	Share of FD Electric Bill					
	CHARACTER 04 - UTILITIES	48,452	46,670	31,065	30,098	25,750
6701	DEPRECIATION EXPENSE	40,644	40,644	40,644	-	-
6803	CAPITAL ELECTRONIC EQUIPMENT	-	-	-	-	-
8020	TRANSFER TO CAPITAL PROJECTS	-	-	-	-	-
2002	DUE TO GENERAL FUND					
	General Fund used to purchase FY 2014 44,620					
	Spillman Software Records FY 2015 44,620					
						44,620
	01-2650-00 Austin Bank Note FY 2016 44,620					
						133,860
	SUBTOTAL	40,644	40,644	40,644	44,620	44,620
	EXPENDITURE TOTAL	122,244	116,788	124,822	123,275	151,701
	Revenue over Expenditures	(10,175)	(3,659)	(14,374)	-	57

Cash balance as of Sept 4, 2014:

\$	16,589.33	Austin Bank
\$	6,584.13	TexSTAR
\$	<u>23,173.46</u>	

Kilgore Cemeteries

The City of Kilgore owns and operates 3 cemeteries: Kilgore Cemetery, Kilgore Memorial Gardens and Danville Cemetery. Kilgore Cemetery was the first cemetery the City began to maintain in the 1940's. Kilgore Memorial Gardens was purchased and developed in the 1970's. Danville Cemetery, an existing cemetery, was purchased from Rader Funeral Home in 1996. The original "Old Danville" is the "core" of the cemetery with expansion around it. The City owns the expanded part, but maintains the entire cemetery. The revenue from lot sales is restricted for the perpetual care of the cemeteries. Currently, the other revenue is transferred back into the General Fund to be used to support the Cemetery Department expenses.

BUDGETARY SUPPORTING DETAIL						
FY 2015	DEPARTMENT TITLE CEMETERY	FUND NO. 14	DEPT. NO. 00	PROG. NO. 00		
Object	(Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
REVENUES						
3301	FUND BALANCE FROM PRIOR YEAR	-	-	-	-	349,300
5701	LOT SALES	88,625	61,875	76,400	70,000	70,000
5702	DONATIONS	-		-	-	-
5704	INTEREST EARNED	6,709	6,046	5,207	5,500	5,500
5706	OLD DANVILLE PERPETUAL CARE	750	1,200	900	700	700
5707	CEMETERY OIL & GAS ROYALTIES	14,416	17,925	14,410	15,000	15,000
	REVENUE TOTAL	110,500	87,046	96,917	91,200	440,500
EXPENDITURES						
6701	DEPRECIATION EXPENSE	1,928	1,928	1,928	-	-
6814	CAPITAL CEMETERY IMPROVEMENTS Sprinkler System at City Cemetery Expansions, Road Improvements, Drainage, Etc.	-	-	-	-	420,000
8001	TRANSFERS OUT Transfer to General Fund 20,000 Interest and OIL/Gas Royalties 500	21,225	23,972	19,478	20,500	20,500
	EXPENDITURE TOTAL	23,153	25,900	21,406	20,500	440,500
	Revenues over Expenditures	87,347	61,146	75,511	70,700	-

Cash balance as of Sept 4, 2014:

\$ 250,000.00	Austin Bank
\$ 746,381.55	TexSTAR
\$ 1,437,453.51	TexPool
<u>\$ 250,000.00</u>	Citizens Bank
\$ 2,683,835.06	

K-9 Drug Dog Fund

This fund was established several years ago using the revenue from the pay phones in the jail area. Revenue was designated as a means to fund the cost to replace our drug dog. The city currently has two trained drug dogs. One German Shepherd and one Belgian Malinois.

BUDGETARY SUPPORTING DETAIL						
FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
2015	Special Revenue K-9	15	00	00		
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
REVENUES						
5114	JAIL PAY PHONE	3,392	1,835	1,558	1,750	1,100
5120	K-9 SCHOOL VISITS Campus search @ \$215 X 12 months	1,720	-	2,150	2,580	1,600
5703	INTEREST INCOME	571	451	215	210	200
REVENUE TOTAL		5,683	2,286	3,923	4,540	2,900
EXPENDITURES						
6218	SUPPLIES MISCELLANEOUS K-9 RELATED SUPPLIES	-	219	-	200	200
6303	CONTRACTUAL GENERAL LIAB INS					900
6319	SCHOOLS AND TRAINING	-	-	1,140	1,000	1,000
6320	K-9 TRAVEL EXPENSES	-	125	1,244	500	500
6701	DEPRECIATION EXPENSE	1,753	3,880	5,130	-	-
		-	-	-	-	-
6801	CAPITAL EQUIPMENT Purchase K-9 dogs	3,150	12,500	-	-	-
EXPENDITURE TOTAL		4,903	16,724	7,514	1,700	2,600
Revenue over Expenditures		780	(14,438)	(3,591)	2,840	300

Cash Balance as of July 15, 2014

\$ 20,189.03 Austin Bank

Sewer Restoration Fund

This fund was established in FY2012 to help residents defray the cost of sewer related incidents that cause damage to their property. Each remediation is limited to 80% of the total loss up to \$10,000. Each year, the Water Utility Fund replenishes the fund to a balance of \$25,000.

BUDGETARY SUPPORTING DETAIL						
FY 2015	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
	Sewer Restoration Fund	16	00	00		
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	REVENUES					
8002	TRANSFER IN FROM WATER UTILITY	-	25,000	7,815	168	-
3301	FUND BALANCE FROM PRIOR YEAR			-	24,832	25,000
	REVENUE TOTAL	-	25,000	7,815	25,000	25,000
	EXPENDITURES					
6315	CONTRACTUAL SPECIAL SERVICES	-	7,815	168	25,000	25,000
	EXPENDITURE TOTAL	-	7,815	168	25,000	25,000
	Revenues over Expenditures	-	17,185	7,647	-	-

Meadowbrook Kilgore Municipal Golf Course

In 2012, the City of Kilgore purchased Meadowbrook Country Club. The City then entered into a three year Management Agreement with Evergreen Alliance Golf Limited, L.P. (EAGLE) to manage the daily operations of the course. However, in 2013 the City severed its relationship with Eagle and transferred management to the Fire

BUDGETARY SUPPORTING DETAIL						
FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
2015	Meadowbrook Kilgore Municipal Golf Course	18	00	00		
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	REVENUES					
5000	REV MEMBERSHIP DUES				140,000	150,000
5101	REV GOLF CART RENTALS				20,000	15,800
5102	REV GOLF PRO SHOP SALES				10,000	15,000
5103	REV GOLF LESSONS				10,000	2,000
5104	REV GOLF DRIVING RANGE FEES				6,125	6,000
5105	REV GOLF GREEN FEES				35,000	30,000
5110	GOLF TRAIL FEES				12,500	6,300
5201	REV FOOD RESTAURANT FIREHOUSE				150,000	187,200
5203	REV BEVERAGES NON ALCOHOLIC				11,570	6,500
5400	REV EVENT CENTER				18,250	22,000
5700	DONATED/CONTRIBUTED CAPITAL				13,638	-
5846	REVENUE MISCELLANEOUS				5,305	-
5860	INTEREST EARNED				-	-
5870	TIPS/CONTRIBUTIONS TO PROJECTS				-	-
8001	TRANSFERS IN FROM GENERAL FUND		409,000	309,000	81,226	268,759
8020	TRANSFERS IN FROM CAPITAL IMP FUND				20,000	
8117	TRANSFER IN FROM BEVCO DEPOSITORY				-	44,800
	REVENUE TOTAL	-	409,000	309,000	533,614	754,359
	EXPENDITURES					
	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
	Golf Administration	18	01	00		
6102	SALARIES			284,000	96,776	82,014
6103	SALARIES PART-TIME					9,385
6104	SALARIES LONGEVITY				-	96
6105	SALARIES OVERTIME				-	-
6110	BENEFITS FICA TAXES				7,589	6,999
6111	BENEFITS TWC UNEMPLOYMENT				540	810
6115	BENEFITS TMRS				16,370	13,421
6117	BENEFITS MEDICAL INSURANCE				18,600	18,738
6120	BENEFITS LIFE INSURANCE				276	229
6121	BENEFITS DISABILITY INSURANCE				426	353
6122	BENEFITS WORKER'S COMPENSATION INSURANCE				1,655	231
	SUB-TOTAL CHARACTER 01 - PERSONNEL	-	-	284,000	142,232	132,276
6018	COST OF GOODS SOLD				-	-
6201	SUPPLIES - OFFICE				5,400	1,000
6202	SUPPLIES FOOD				-	-
6203	SUPPLIES CLOTHING DRY GOODS				-	-
6205	SUPPLIES MINOR TOOLS				-	-
6207	SUPPLIES CLEANING SUPPLIES				750	2,000
6213	SUPPLIES AUDIO VISUAL				-	2,000
6215	SUPPLIES OTHER				6,200	750
6216	SAFFE DAY				-	-
6217	SUPPLIES REPAIR/MAINTENANCE				4,200	20,000
6219	FIREHOUSE TIPS				-	-

	SUB-TOTAL CHARACTER 2 - OPERATING EXPENSES	-	-	-	16,550	25,750
6301	CONTRACTUAL OUTSIDE REPAIR/MAINTENANCE				-	30,000
6303	CONTRACTUAL GENERAL LIAB INS				2,500	543
6304	CONTRACTUAL BLDG & CONTENT INS				4,000	1,531
6315	CONTRACTUAL SPECIAL SERVICES				20,000	-
6321	CONTRACTUAL ADVERTISING				10,000	3,500
6324	CONTRACTUAL DUES/FEES/LICENSE				2,400	-
6325	CONTRACTUAL RENTAL EQUIPMENT				10,034	-
6340	CONTRACTUAL IT NETWORK/COMPUTERS					7,681
	Share of IT Services 1.4% of 189,010 =				2,681	
	Camera System				5,000	
					<u>7,681</u>	
	SUB-TOTAL CHARACTER 3 - CONTRACTUAL	-	-	-	48,934	43,255
6401	UTILITIES - GAS				6,200	4,200
6402	UTILITIES - TELEPHONE				4,440	-
6404	UTILITIES - ELECTRIC				19,250	27,000
6409	UTILITIES WATER/SEWER				31,150	4,600
6420	UTILITIES CABLE TV				3,000	1,500
6421	UTILITIES INTERNET SERVICE				1,500	1,500
	SUB-TOTAL CHARACTER 4 - UTILITIES	-	-	-	65,540	38,800
6701	DEPRECIATION EXPENSE				-	-
6703	SUNDRY-DEBT SERVICE INTEREST				-	-
6709	SUNDRY OTHER				9,949	-
	SUB-TOTAL CHARACTER 7 - SUNDRY EXPENSE	-	-	-	9,949	-
6800	CAPITAL LAND - COUNTRY CLUB PURCHASE		278,000			-
6801	CAPITAL BUILDINGS & STRUCTURES		68,000	25,000	33,638	-
6803	CAPITAL ELECTRONIC EQUIPMENT				-	-
	SUB-TOTAL CHARACTER 8 - CAPITAL EXPENSE	-	346,000	25,000	33,638	-
	TOTAL DEPARTMENT 1:	-	346,000	309,000	316,843	240,081
	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
	Golf Buildings and Grounds	18	02	00		
6102	SALARIES				78,938	43,389
6103	SALARIES PART TIME				-	20,592
6104	SALARIES LONGEVITY				-	96
6105	SALARIES OVERTIME				2,500	647
6110	BENEFITS FICA TAXES				6,381	4,951
6111	BENEFITS TWC UNEMPLOYMENT				810	1,080
6115	BENEFITS TMRS				13,765	7,213
6117	BENEFITS MEDICAL INSURANCE				27,900	18,738
6120	BENEFITS LIFE INSURANCE				232	123
6121	BENEFITS DISABILITY INSURANCE				359	190
6122	BENEFITS WORKER'S COMPENSATION INSURANCE				2,142	177
	CHARACTER 01 - PERSONNEL	-	-	-	133,027	97,196
6201	SUPPLIES - OFFICE				3,560	4,000
6205	SUPPLIES MINOR TOOLS				2,350	500
6207	SUPPLIES CLEANING SUPPLIES				-	-
6208	SUPPLIES POOL CHEMICALS & MAINTENANCE				2,775	3,000
6215	SUPPLIES OTHER				-	-
6217	SUPPLIES REPAIR/MAINTENANCE				9,130	25,000
6220	SUPPLIES FUEL OIL LUBE				12,905	12,500
	CHARACTER 2 - OPERATING EXPENSES	-	-	-	30,720	45,000
6301	CONTRACTUAL OUTSIDE REP/MAINT				-	1,000
6315	CONTRACTUAL SPECIAL SERVICES				3,600	-

6324	CONTRACTUAL DUES/FEES/LICENSE				545	-
6325	CONTRACTUAL RENTAL EQUIPMENT				39,538	40,000
	CHARACTER 3 - CONTRACTUAL	-	-	-	43,683	41,000
6409	UTILITIES WATER/SEWER		63,000		44,200	45,000
	CHARACTER 4 - UTILITIES	-	63,000	-	44,200	45,000
6501	MAINT GROUNDS CHEMICALS				10,605	-
6503	MAINT GROUNDS FERTILIZER				9,040	4,454
6505	MAIN GROUNDS SAND SOIL GRAVEL				3,200	3,200
6507	MAIN GROUNDS IRRIGATION REPAIRS				6,750	1,000
6511	MAIN GROUNDS LANDSCAPE				6,300	-
	CHARACTER 5 - SUNDRY	-	-	-	35,895	8,654
	TOTAL DEPARTMENT 2:	-	63,000	-	287,525	236,850
DEPARTMENT TITLE		FUND NO.	DEPT. NO.	PROG. NO.		
Golf Food & Drink		18	03	00		
6102	SALARIES				33,892	22,256
6103	SALARIES PART TIME				-	78,000
6105	SALARIES OVERTIME PAY				-	197
6110	BENEFITS FICA TAXES				2,658	7,688
6111	BENEFITS TWC UNEMPLOYMENT				270	2,430
6115	BENEFITS TMRS				5,733	3,678
6117	BENEFITS MEDICAL INSURANCE				9,300	9,369
6120	BENEFITS LIFE INSURANCE				97	63
6121	BENEFITS DISABILITY INSURANCE				149	97
6122	BENEFITS WORKER'S COMPENSATION INSURANCE				892	253
	CHARACTER 01 - PERSONNEL	-	-	-	52,991	124,031
6018	COST OF GOODS SOLD				-	600
6201	SUPPLIES OFFICE SUPPLIES				-	200
6202	SUPPLIES FOOD				70,103	120,000
6205	SUPPLIES MINOR TOOLS				-	1,000
6207	SUPPLIES CLEANING SUPPLIES				-	1,000
6215	SUPPLIES OTHER				4,775	2,775
	CHARACTER 2 - OPERATING EXPENSES	-	-	-	74,878	125,575
6301	CONTRACTUAL OUTSIDE REPAIR/MAINTENANCE				4,800	4,000
6315	CONTRACTUAL SPECIAL SERVICES				2,300	2,300
6325	CONTRACTUAL RENTAL EQUIPMENT				13,000	1,000
6326	CONTRACTUAL LINEN/LAUNDRY				4,200	4,000
6340	CONTRACTUAL IT NETWORK/COMPUTERS					5,362
	Share of IT Services 2.8% of 189,010 = 5,362					
	CHARACTER 3 - CONTRACTUAL	-	-	-	24,300	16,662
	TOTAL DEPARTMENT 3:	-	-	-	152,169	266,268
DEPARTMENT TITLE		FUND NO.	DEPT. NO.	PROG. NO.		
Golf Pro Shop		18	04	00		
6201	SUPPLIES OFFICE SUPPLIES				1,500	600
6203	SUPPLIES CLOTHING DRY GOODS				13,845	10,000
	CHARACTER 2 - OPERATING EXPENSES	-	-	-	15,345	10,600
6340	CONTRACTUAL IT NETWORK/COMPUTERS					1,340
	Share of IT Services 0.7% of 189,010 = 1,340					
	CHARACTER 3 - CONTRACTUAL	-	-	-	-	1,340
	TOTAL DEPARTMENT 4:	-	-	-	15,345	11,940
EXPENDITURE TOTAL		-	409,000	309,000	771,882	755,139

Revenues over Expenditures	-	-	-	(238,268)	(780)
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Cash Balance as of July 15, 2014: \$ 216,104.94 Austin Bank

BEVCO

This fund is for alcoholic beverages sold at Meadowbrook.

BUDGETARY SUPPORTING DETAIL						
FY 2015	DEPARTMENT TITLE <small>Bevco</small>	FUND NO. <small>19</small>	DEPT. NO. <small>00</small>	PROG. NO. <small>00</small>		
Object	ITEMS <small>(Include unit costs, where available)</small>	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	REVENUES					
5001	BEVCO 30% ALCOHOLIC BEV SALES	-	-	-	-	19,200
	REVENUE TOTAL	-	-	-	-	19,200
	EXPENDITURES					
6202	ALCOHOLIC BEVERAGE PURCHASES	-	-	-	-	19,200
	EXPENDITURE TOTAL	-	-	-	-	19,200
	Revenues over Expenditures	-	-	-	-	-

Capital Improvement Fund

The Capital Improvement Fund is used for non-routine capital expenses that usually take more than a year to complete. The fund is funded with bond proceeds and transfers from the General Fund and Water Utility Fund. Projects are identified, prioritized and approved by Council before any transfers are made.

BUDGETARY SUPPORTING DETAIL						
FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
2015	Capital Improvement Fund	20	00	00		
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	REVENUES					
3301	FUND BALANCE FROM PRIOR YEAR					577,333
	Dwain Street Drainage Ditch \$ 144,473					
	City Hall Vestibule and Lobby \$ 19,160					
	Traffic Signal Replacement \$ 333,790					
	IT Network Upgrade \$ 62,176					
	TxDOT Projects \$ 15,000					
	Streetscape Phase 3 \$ 2,733					
	\$ 577,333					
5004	KISD REVENUE			535,428		
5808	INTEREST INCOME 2008 BONDS	7,874	2,397	731	-	-
5860	INTEREST INCOME CAP IMPROVEMENT FUND	14,681	15,112	9,434	-	-
8001	TRANSFER IN	983,950	2,500,000	4,823,058	3,678,260	4,857,903
	General Fund:					
	762,606 Street Maintenance & Reconstruction					
	762,606					
	Water Utility:					
	300,000 Well Field Tank Painting					
	300,000					
	Grant Funds:					
	995,297 Trails Construction					
	1,500,000 Ball Fields					
	1,025,000 Energy Drive					
	275,000 Sabine St CDBG					
	3,795,297					
	REVENUE TOTAL	1,006,505	2,517,509	5,368,651	3,678,260	5,435,236
	EXPENDITURES					
6821	ENGINEERING/PROFESSIONAL FEES	473,500	256,794	189,746	100,000	-
6822	CONSTRUCTION/LABOR COSTS	1,564,055	3,025,741	3,790,808	3,578,260	5,417,903
	Kilgore St & Other Street Improvements 500,000					
	W. Sabine St Reconstruction 335,000					
	Well Field Tank Painting 300,000					
	Trails Construction 995,297					
	Ball Fields 1,500,000					
	Street Maintenance & Reconstruction 762,606					
	Energy Drive 1,025,000					
	5,417,903					
6823	MATERIAL COSTS	19,689	-	-	-	-
6824	LAND	102,665	814	-	-	-
6825	MISC OTHER	-	500	-	-	-
	EXPENDITURE TOTAL	2,159,909	3,283,849	3,980,554	3,678,260	5,417,903
	Revenues over Expenditures	(1,153,404)	(766,340)	1,388,097	-	17,332.79

Cash Balance as of July 15, 2014:

796,324.77	Austin Bank
<u>871,859.01</u>	TexSTAR
1,668,183.78	

Capital Equipment Replacement Fund

In 1991, the City sold \$300,000 in bonds to established this fund to more effectively cash flow the purchase of major equipment. Since that time, the fund has purchased more than \$3.5 million of equipment. The equipment is amortized according to the useful life and payments are made monthly from the department that requested the purchase.

BUDGETARY SUPPORTING DETAIL						
FY 2015	DEPARTMENT TITLE Capital Equipment Replacement Fund	FUND NO. 22	DEPT. NO. 00	PROG. NO. 00		
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
REVENUES						
5001	INTEREST INCOME	4,841	3,612	3,897	2,400	2,800
5700	DONATED CAPITAL	-	2,612	36,543	-	-
5701	LEASE INCOME ADMINISTRATION	3,202	3,202	3,202	3,202	3,202
5703	LEASE INCOME POLICE	92,213	85,396	72,685	70,025	106,799
5704	LEASE INCOME MUNICIPAL COURT	-	-	1,350	-	-
5705	LEASE INCOME FIRE	27,937	30,882	30,898	32,257	38,672
5708	LEASE INCOME RESCUE UNIT	8,799	8,799	8,799	8,799	8,799
5709	LEASE INCOME STREET MAINTENANCE	41,325	56,337	39,703	45,056	46,460
5710	LEASE INCOME STREET ROW	11,471	-	-	-	45,000
5711	LEASE INCOME HEALTH	3,630	4,548	4,548	6,798	7,948
5712	LEASE INCOME PARKS	17,640	18,307	29,937	36,159	31,700
5714	LEASE INCOME CEMETERY	4,576	9,976	9,467	-	-
5715	LEASE INCOME BUILDING MAINTENANCE	3,494	2,867	1,673	4,423	4,423
5717	LEASE INCOME EQUIPMENT SERVICES	2,698	2,698	3,785	8,948	9,567
5725	LEASE INCOME 911 EMERGENCY	5,526	5,526	5,526	5,526	5,526
5730	LEASE INCOME WATER PROD I WELL FIELD	3,587	5,711	4,986	3,552	3,552
5731	LEASE INCOME WATER PROD II SURFACE WATER	7,305	9,785	8,453	1,567	5,972
5732	LEASE INCOME WATER CUSTOMER SERVICE	6,589	6,589	6,589	4,876	2,064
5733	LEASE INCOME WATER DISTRIBUTION	26,505	32,052	32,372	37,276	39,171
5734	LEASE INCOME WASTEWATER	20,886	16,877	13,777	17,544	13,333
5738	LEASE INCOME WATER ADM			1,219	1,187	1,219
5931	GAIN/LOSS ON SALE OF ASSETS	42,345	17,543	47,639	-	-
3301	FUND BALANCE				39,348	
8001	TRANSFER IN	240,000	-		-	-
	REVENUE TOTAL	574,569	323,319	367,047	328,943	376,206
EXPENDITURES						
1500	CAPITAL EQUIPMENT PURCHASES	287,383	299,554	278,968	334,256	230,726
	Box Insert for Animal Contrc Health # Total Life Annual					
	11,500 1 11,500 10 1,150					
	Patrol Vehicles (Tahoe) Police 44,113 2 88,226 5 17,645					
	Gooseneck Trailer Equip. Svcs 8,000 1 8,000 10 800					
	4 in 1 Clamshell Bucket Streets 10,000 1 10,000 10 1,000					
	Concrete Saw Streets 20,000 1 20,000 10 2,000					
	Mr. Manhole Sewer Dist 20,000 1 20,000 10 2,000					
	Utility Truck Parks 20,000 1 20,000 6 3,333					
	Utility Truck Cemetery 20,000 1 20,000 6 3,333					
	Utility Truck Water Dist 20,000 1 20,000 6 3,333					
	Roller Compaction Bucket Water 13,000 1 13,000 10 1,300					
	230,726 35,895					
	EXPENDITURE TOTAL	287,383	299,554	278,968	334,256	230,726
	Revenues over Expenditures	287,186	23,765	88,079	(5,313)	145,480

Cash Balance as of July 15, 2014:

\$ 283,665.39 Austin Bank

IT Service Fund

The City of Kilgore contracts with the City of Longview for IT services. This is the first year to have Information Technology set up as an Internal Service Fund. Each department pays a share of costs into this fund.

BUDGETARY SUPPORTING DETAIL						
FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
2015	INFORMATION TECHNOLOGY FUND	23	01	00		Proposed
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
REVENUES						
	# Computers					
	%					
5700	Administration Dept Trans In 4 2.8%				25,436	6,962
5702	Finance Dept Trans In 2 1.4%				5,863	4,510
5703	Police Dept Trans In 60 42.6%				150,707	134,867
5704	Court Dept Trans In 1 0.7%				16,458	1,340
5705	Fire Dept Trans In 15 10.6%				41,169	27,407
5706	Council Dept Trans In 6 4.3%				16,458	8,043
5707	Rescue Unit Trans In 1 0.7%				2,838	1,820
5708	Street Maint Dept Trans In 2 1.4%				8,445	27,861
5709	Street Sign Shop Trans In 1 0.7%				3,895	1,340
5710	Street ROW Maint Trans In 0 0.0%				1,057	-
5711	Health Dept Trans In 4 2.8%				6,747	46,802
5712	Parks Dept Trans In 1 0.7%				-	3,140
5714	Cemetery Dept Trans In 1 0.7%				3,894	1,340
5715	Building Maint Trans In 1 0.7%				11,835	1,340
5716	Library Department Trans In 8 5.7%				24,997	19,560
5717	Equip Maint Shop Trans In 1 0.7%				7,198	2,707
5718	Planning Dept Trans In 2 1.4%				5,791	2,681
5719	GIS Dept Trans In 1 0.7%				12,241	12,990
5701	Main Street Dept Trans In 1 0.7%				3,138	1,340
5725	911 Emergency Dept Trans In 6 4.3%				1,000	28,886
5730	Water Prod I Trans In 0 0.0%				-	480
5731	Water Prod II Trans In 4 2.8%				10,783	7,762
5732	Water Customer Service Trans In 5 3.5%				16,627	9,102
5733	Water Distribution Trans In 0 0.0%				1,807	2,280
5734	Wastewater Dept Trans In 3 2.1%				6,448	20,401
5738	Water Administration Dept Trans In 4 2.8%				6,441	21,595
5739	Court Technology Trans In 0 0.0%				8,096	13,796
5740	Golf Admin/Event Center Trans In 2 1.4%				-	17,681
5741	Golf Food/Dining Trans In 4 2.8%				-	5,362
5742	Golf Pro Shop Trans In 1 0.7%				-	1,340
REVENUE (TRANS IN) TOTAL		-	-	-	399,368	434,741
EXPENDITURES						
6205	Supplies - Minor Apparatus			713	1,880	1,880
	Cat 6 Patch cables, connectors					250
	Cat 6 bulk plenum cable					325
	Display port adapters					160
	Fiber patch cables					200
	Flat Panel monitors					450
	Power surge suppressors/regulators for PCs					120
	Wireless Access Points					175
	Misc DVD's, mice, office supplies					200
	Share					1,880
6213	Supplies Audio Visual				1,000	10,000

BUDGETARY SUPPORTING DETAIL						
FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
2015	INFORMATION TECHNOLOGY FUND	23	01	00		Proposed
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	Channel 5 expenses Share 10,000					

BUDGETARY SUPPORTING DETAIL

FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
2015	INFORMATION TECHNOLOGY FUND	23	01	00		Proposed
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
6217	Supplies - computer replacements				52,500	55,250
	Desktop computers 27 @ \$ 800	21,600				
	Laptop Computers 1 @ \$ 1,150	1,150				
	Laptops for Vehicles 5 @ \$ 1,800	9,000				
	Finance Server Share	11,500				
	PD Mobile Computers 4 @ \$ 3,000	12,000				
		55,250				
	CHARACTER 02 - SUPPLIES	-	-	713	55,380	67,130
6301	Contractual Outside - Software Applications				18,998	26,700
	<i>Communications</i>					
	Network Communications email/internet Share	13,800				
	Verizon MyFi Hotspots 4 @ \$40 x 12 m Health, PD	1,920				
	Verizon Mobile Hotspot 2 @ \$40/mo Streets, Utiliti	960				
	Verizon Air cards 4 @ \$40 x 12 m WW, Fire, Re	1,920				
	Finance Server Transition Share	7,500				
		26,100				
	<i>Software Applications</i>					
	Additional Symantec Anti-Virus licenses for 10	-				
	Window Server 2012 Std	600				
	VPN	-				
	Share	600				
6315	Contractual Special Services - Maintenance Contracts/License				324,990	340,911
	Laser fiche Licensing/Maintenance Court Tech.	2,000				
	Incode Maint Court Tech.	6,096				
	Brazos Maint Court Tech.	5,700				
	Intuit Depreciation Software License Fin	229				
	Annual Software Support for Firehou Fire	2,000				
	GIS Software Maint (ARC View) GIS	10,850				
	Exchange Licensing Share					
	VoIP Maint Share					
	Brazos Maint PD					
	Library Discover/Atrium/eZcat/Overd Library	4,486				
	Cityworks Hosting Health	20,000				
	Cityworks Software Maintenance Health	20,000				
	Spillman Maint PD	23,370				
	Cardinal (old dispatch software) PD	4,399				
	Livescan (Fingerprinting) PD	2,900				
	AFIX Tech Support PD	4,888				
	Cartegraph Maint 3 users Shop, PW Ad	4,100				
	Longview IT Support Share	115,000				
	Smartsheet Share	380				
	Symantec Anti-Virus Maint. Share	2,600				
	Cudatel Maintenance Share	3,000				
	Backup Appliance Maintenance Share	4,500				
	Citysourced Share	3,000				
	Trackit Helpdesk Software Maint Share	100				
	Barracuda Web Filter Share	2,000				
	Greentree Hand Held Device Support Wtr CS	-				
		241,598				
	<i>New Projects</i>					
	Backup Appliance Share	-				
	CityWorks Work Order System Water, Sewer	40,500				
	CityWorks MicroPaver Street	9,400				
	Eventide (Dispatch recording system) Dispatch	20,043				
	Phones & router for EOC Fire	1,220				

BUDGETARY SUPPORTING DETAIL						
FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
2015	INFORMATION TECHNOLOGY FUND	23	01	00		Proposed
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	L3 DVD Burner Share 3,000					
	Security Camera Expansion Share 10,150					
	Security Cameras Meadowbrook Meadowbrook 15,000					
	Google Apps for Government Share -					
	99,313					
	CHARACTER 03 - CONTRACTUAL SERVICES	-	-	-	343,988	367,611
	Total Shared Costs 189,010					
	EXPENDITURE TOTAL	-	-	713	399,368	434,741
	Revenue over Expenditures	-	-	713	-	-

Federal Drug Seizure Fund

The Kilgore Police Department is part of a 6 agency task force that participates in an equitable sharing agreement. Funds from seizures are received from the US Department of Justice and can be used for certain law enforcement expenses. The Police Chief has control as to how the funds are expended using the guidelines set forth by the Justice Department. Some appropriate expenses are for travel/training of officers, communication equipment, weapons and protective gear, surveillance equipment, and school education programs.

BUDGETARY SUPPORTING DETAIL						
FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
2015	Federal Drug Seizure Fund	30	00	00		
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	REVENUES					
5001	INTEREST EARNED	545	417	294	-	-
5101	DRUG SEIZURE	205,217	226,541	86,808	-	-
5102	SALE OF ASSETS	-	3,530	3,469	-	-
5843	MISC GRANT REVENUE	-	-	-	-	-
8031	TRANSFER IN	-	-	-	-	-
	REVENUE TOTAL	205,762	230,488	90,571	-	-
	EXPENDITURES					
6200	SUPPLIES	21,906	27,525	25,231	-	-
6300	CONTRACTUAL SERVICES	174,871	181,567	71,277	-	-
6400	UTILITIES - TELEPHONE	1,348	-	-	-	-
6701	DEPRECIATION EXPENSE	20,278	17,190	15,702	-	-
6800	CAPITAL EXPENDITURES	2,550	-	-	-	-
	EXPENDITURE TOTAL	220,953	226,282	112,210	-	-
	Revenues over Expenditures	(15,191)	4,206	(21,639)	-	-

Cash Balance as of July 15, 2014: 29,401.29

Chapter 59 State Seizure Fund

The revenues for this fund come from asset forfeitures under Chapter 59 of the Code of Criminal Procedures. Property is held until the cases are heard by the local Criminal District Attorneys in Gregg and Rusk Counties. Upon release, cash is deposited and any forfeited assets are sold. The Police Chief has control as to how the funds are expended using the guidelines set forth by the Justice Department. Some appropriate expenses are for salaries of police officers, equipment purchases, travel, training, investigative costs and facility costs.

BUDGETARY SUPPORTING DETAIL						
FY 2015	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
	Chapter 59 State Drug Seizure Fund	31	00	00		
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	REVENUES					
5001	INTEREST EARNED	641	569	290	-	-
5101	CH 59 DRUG SEIZURES	14,656	2,904	-	-	-
5102	SALE OF ASSETS	16,120	-	-	-	-
5843	MISC REVENUE	1,337	56	-	-	-
	REVENUE TOTAL	32,754	3,529	290	-	-
	EXPENDITURES					
6200	SUPPLIES	6,421	3,212	1,929	-	-
6315	PAID TO COUNTY DISTRICT ATTORNEY	6,140	934	-	-	-
6701	DEPRECIATION EXPENSE	6,752	8,821	8,821	-	-
6802	CAPITAL VEHICLES/EQUIPMENT			2,942	-	-
6803	CAPITAL ELECTRONIC EQUIPMENT	20,687	7,682	-	-	-
8030	TRANSFER OUT	-	-	-	-	-
	EXPENDITURE TOTAL	40,000	20,649	13,692	-	-
	Revenues over Expenditures	(7,246)	(17,120)	(13,402)	-	-

Cash Balance as of July 15, 2014: 24,429.81

Kilgore Youth Stand Superior Eliminating Drugs (KYSSSED)

This fund was established to provide our schools with a drug education program. Initially it was funded with 10% of the city's drug seizures and donations from Allied Waste Company. Some of the activities supported at all school campuses is Red Ribbon Week. The program has been lead by the School Resource Officers.

BUDGETARY SUPPORTING DETAIL						
FY 2015	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
	Kilgore Youth Stand Superior Eliminating Drugs (KYSSSED)	35	00	00		
Object	ITEMS (Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	REVENUES					
5001	INTEREST EARNED	257	142	68	30	58
5106	KYSSSED DONATIONS	-	-	-	-	-
	REVENUE TOTAL	257	142	68	30	58
	EXPENDITURES					
6200	SUPPLIES	6,060	2,163	1,041	2,000	2,000
6735	SCHOLARSHIPS	960	-	-	-	-
	EXPENDITURE TOTAL	7,020	2,163	1,041	2,000	2,000
	Revenues over Expenditures	(6,763)	(2,021)	(973)	(1,970)	(1,942)

Cash Balance as of July 15, 2014: 5,801.78

Municipal Court Technology Funds

Technology Funds are collected through the Municipal Court as part of the fees assessed. The amount collected is \$4 per violation. Kilgore started collecting the additional amount in FY 2004.

BUDGETARY SUPPORTING DETAIL						
FY 2015	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
	MUNICIPAL COURT TECHNOLOGY FUND	40	00	00		
Object	(Include unit costs, where available)	FY 2011 Actual	FY2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	REVENUES					
5001	INTEREST EARNED	340	304	158	196	100
5400	COURT TECHNOLOGY FEES	9,014	11,678	11,885	10,000	10,000
3301	FUND BALANCE	-	-	-	-	-
8015	TRANSFERS IN/OUT	-	-	-	-	-
	REVENUE TOTAL	9,354	11,982	12,044	10,196	10,100
	EXPENDITURES					
6218	SUPPLIES MISCELLANEOUS	1,065	181	-	2,100	-
	Computer Replacements	-				
		-				
6315	CONTRACTUAL SPECIAL SERVICES	-	-	12,267	-	-
6340	CONTRACTUAL IT NETWORK/COMPUTERS	5,703	3,432	-	8,096	13,796
	2013 Incode Maintenance	6,096				
	Brazos E-Citation Support	5,700				
	Laserfiche	2,000				
	<u>13,796</u>					
6701	DEPRECIATION EXPENSE	4,132	4,724	2,793	-	-
6803	CAPITAL ELECTRONIC EQUIPMENT	7,675	-	13,770	-	-
8001	TRANSFER IN/OUT TO GENERAL FUND			-	-	-
	EXPENDITURE TOTAL	18,575	8,337	28,830	10,196	13,796
	Revenues over Expenditures	(9,221)	3,645	(16,787)	-	(3,696)

Cash Balance as of July 15, 2014: 8,779.11

Municipal Court Security Funds

Security Funds are collected through the Municipal Court as part of the fees assessed. The amount collected is \$3 per violation. Kilgore started collecting the additional amount in FY 2004. Funds are restricted for the use of Municipal Court Security.

BUDGETARY SUPPORTING DETAIL						
FY 2015	DEPARTMENT TITLE MUNICIPAL COURT SECURITY FUND	FUND NO. 41	DEPT. NO. 00	PROG. NO. 00		
Object	(Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
REVENUES						
5001	INTEREST EARNED	538	527	429	200	529
5401	COURT SECURITY FEES	7,529	8,753	8,911	8,400	8,000
	REVENUE TOTAL	8,067	9,280	9,340	8,600	8,529
EXPENDITURES						
6218	SUPPLIES MISCELLANEOUS	-	-	-	1,300	-
6301	CONTRACTUAL OUTSIDE REPAIR/MAINTENANCE	-	-	-	2,300	-
6701	DEPRECIATION EXPENSE	274	548	548	-	-
6801	CAPITAL BUILDING/STRUCTURES PD Lobby Security Upgrade	5,475	-	-	5,000	15,000
6803	CAPITAL ELECTRONIC EQUIPMENT	1,511	-	-	-	-
	EXPENDITURE TOTAL	7,260	548	548	8,600	15,000
	Revenues over Expenditures	807	8,732	8,793	-	(6,471)

Cash Balance as of July 15, 2014: #####

Main Street Hotel Taxes and Theater Restoration Funds

In 2006, the City of Kilgore added a Main Street Manager to its staff. Part of the Main Street Program is to encourage pedestrian traffic in the downtown area. Beginning FY2014, expenses for downtown will be submitted to the HOT Advisory Board for the recommendation for funding. Council must approve all

Main Street Share of Hotel Occupancy Taxes						
FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
2014	MAIN STREET HOTEL OCCUPANCY TAXES	45	00	00		
Object	(Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
REVENUES						
8005	HOTEL/MOTEL TAXES TRANS IN	19,928	20,000	43,191	-	
EXPENDITURES						
6218	MISC SUPPLIES	-	-	8,549	-	-
6315	CONTRACTUAL SPECIAL SERVICES Promotions/Advertising \$13,000 Events \$17,000	11,058	6,396	5,621	-	-
6321	CONTRACTUAL ADVT/LEGAL NOTICES	-	-	10,713	-	-
EXPENDITURE TOTAL		11,058	6,396	24,883	-	-
Revenues over Expenditures		8,870	13,604	18,307	-	-

Main Street Funds for The Crim and Texas Theaters						
FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
2015	MAIN STREET THEATER RESTORATION	46	00	00		
Object	(Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
REVENUES						
5850	MAIN STREET HOLIDAY TOUR	3,515	1,130	945	-	-
5851	SALE OF PROMOTIONAL ITEMS	-		-	-	-
5852	MISC DONATIONS (Haunted House)	60	200	21,452	-	-
5853	CHRISTMAS LIGHT DONATIONS	-		-	-	-
5860	INTEREST EARNED	53	43	162	-	-
8001	TRANSFERS IN			869		
REVENUE TOTAL		3,628	1,373	23,427	-	-
EXPENDITURES						
6202	SUPPLIES FOOD Events	-	-	-	-	-
6217	MISCELLANEOUS SUPPLIES Misc items for downtown promotions Christmas light repairs	9,736	15,387	6,478	-	-
6315	CONTRACTUAL SPECIAL SERVICES	-	-	1,000	-	-
6321	CONTRACTUAL ADVERTISING	-	-	1,165	-	-
EXPENDITURE TOTAL		9,736	15,387	8,643	-	-
Revenues over Expenditures		(6,108)	(14,014)	14,784	-	-

Main Street Funds for The Crim and Texas Theaters						
FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
2015	MAIN STREET THEATER RESTORATION	46	00	00		
Object	(Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget

Kilgore Arts Festival Fund						
FY	DEPARTMENT TITLE	FUND NO.	DEPT. NO.	PROG. NO.		
6315	KILGOGH ARTS FESTIVAL	47	00	00		
Object	(Include unit costs, where available)	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	REVENUES					
5846	REVENUE MISCELLANEOUS	-	-	11,943	2,036	13,000
5860	INTEREST EARNED	-	-	61	-	-
8001	TRANSFERS IN			(2,039)	10,000	-
	REVENUE TOTAL	-	-	9,966	12,036	13,000
	EXPENDITURES					
6202	SUPPLIES FOOD Events	-	-	2,746	625	625
6218	MISCELLANEOUS SUPPLIES Misc items for downtown promotions Christmas light repairs	-	-	1,918	3,900	1,200
6315	CONTRACTUAL SPECIAL SERVICES	-	-	2,108	6,197	3,325
6321	CONTRACTUAL ADVERTISING	-	-	1,165	3,200	5,000
	EXPENDITURE TOTAL	-	-	7,936	13,922	10,150
	Revenues over Expenditures	-	-	2,030	(1,886)	2,850