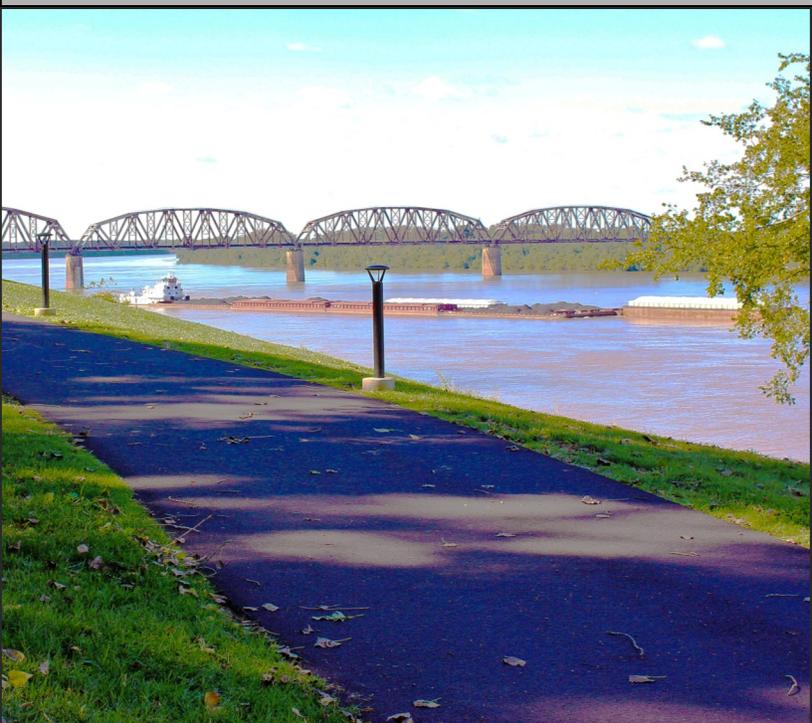


CITY OF HENDERSON, KENTUCKY FISCAL 2015 BUDGET



Betty Smithhart, Photographer



SECTION A

INTRODUCTORY

City of Henderson, Kentucky

Fiscal 2015 Budget

Mayor

Steve Austin

City Commissioners

Jan M. Hite

Robert N. Pruitt

Thomas E. Davis

Robert M. (Robby) Mills

City Manager

Russell R. Sights

Assistant City Manager

William L. Newman, Jr.

Finance Director

Robert Gunter

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Fiscal 2015 Budget

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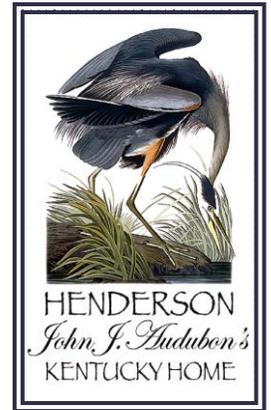
Steve Austin, Mayor

Commissioners:
Thomas E. Davis
Jan M. Hite
Robert M. Mills
Robert N. Pruitt

The City of Henderson

P.O. Box 716
Henderson, Kentucky 42419-0716

Russell R. Sights, City Manager
William L. Newman, Jr., Assistant City Manager
Dawn S. Kelsey, City Attorney
Carolyn Williams, City Clerk



May 16, 2014

Mayor Steve Austin
Commissioner Jan M. Hite
Commissioner Robert N. Pruitt
Commissioner Thomas E. Davis
Commissioner Robert M. Mills

Board Members:

RE: Executive Summary – Fiscal 2015 Operating Budget

I am pleased to submit to you the fiscal year 2015 operating budget for the City of Henderson. The Department Heads and staff have again worked very diligently and cooperatively with me to present a comprehensive budget for the operation of the City for the coming fiscal year.

The budget presented is balanced with projected revenues matching projected expenditures. The total budget for all funds is \$90,261,000 which is an increase of \$12,204,000 from the total fiscal 2014 budget of \$78,057,000. Most of the increase is in the Construction Fund which is up \$8,643,000 from last year due to: an increase in the amount of municipal bonds to be issued on behalf of Henderson Water Utility, a new public works building and a new emergency communication equipment for the 911 center.

The total fund balance reflected in the audit on June 30, 2013 for the General Fund was approximately \$9,463,000. The Finance Director has projected that the current fiscal year will conclude with General Fund revenue exceeding expenses by \$1,200,000. With this projection, the fund balance for the General Fund should be approximately \$10,663,000 as of June 30, 2014.

I am recommending that \$2,400,400 or 22.5% of the fund balance be re-appropriated in the fiscal 2015 budget. This will still allow the City to maintain adequate reserves for the future.



There are four major sections of the budget document: Introductory, Financial Information, Departmental Budgets, and Other Information. Each department or fund is shown in a separate tab in Section C: Departmental Budgets. The City of Henderson received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the fifth time for the fiscal year 2014 budget. This is the budget equivalent to GFOA's Certificate of Achievement for Excellence in Financial Reporting. This award is valid for a period of one year only. We believe the fiscal 2015 budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. The Finance Director and staff and all Department Directors are recognized for their contributions to this effort.

Short Term Factors:

As with most years, there are short-term factors that influence the budget. In the past the main concerns were health insurance and pension costs. The issue with these two areas is that there are so many outside factors that influence the costs over which we have little control. In fiscal 2013, the Board of Commissioners made several important changes to the health insurance which lowered the per-employee costs. The Kentucky Legislature addressed the pension issue with Senate Bill 2. Based on current estimates, instead of large annual increases the yearly costs of the plan will remain below that of prior years.

For the coming fiscal year, the main objective is to submit a budget without increasing property taxes above the compensating rate. If our current estimates are correct, the proposed property tax rate is substantially less than the compensating rate. The real estate rate for 2013 was \$0.561 per \$100 of assessment. Based on preliminary information provided by the Henderson County Property Valuation Administrator and the Finance Director's calculation, the compensating rate for 2014 would be approximately \$0.579/\$100. The property tax revenue included in the proposed Fiscal 2015 Budget is based on a rate of \$0.560/\$100.

This tax rate would not be possible without the accumulated surplus that the City has in the General Fund. I would like to commend the staff for protecting city assets and keeping operation costs low. The Board of Commissioners also needs to be recognized for making some tough decisions in the past that has enabled the City to bring operating costs down and create the opportunity to improve the City's infrastructure.

The second factor is to maintain the maximum merit increase at 1.5% for fiscal 2015 along with a cost of living adjustment that is in line with the Department of Labor estimate of 1.5%.

And finally, the last factor is to continue the City's Long-Range Enhancement Projects that were started in fiscal 2014. This includes installation of new sidewalks, curbs, and gutters; decorative lights for Second Street; and the repair of older sidewalks, curbs, and gutters.

Priorities and Issues for the Upcoming Year: For the first time in a number of years, a proposed balanced budget is submitted using less than the compensating property tax rate. The fiscal 2015 budget includes:

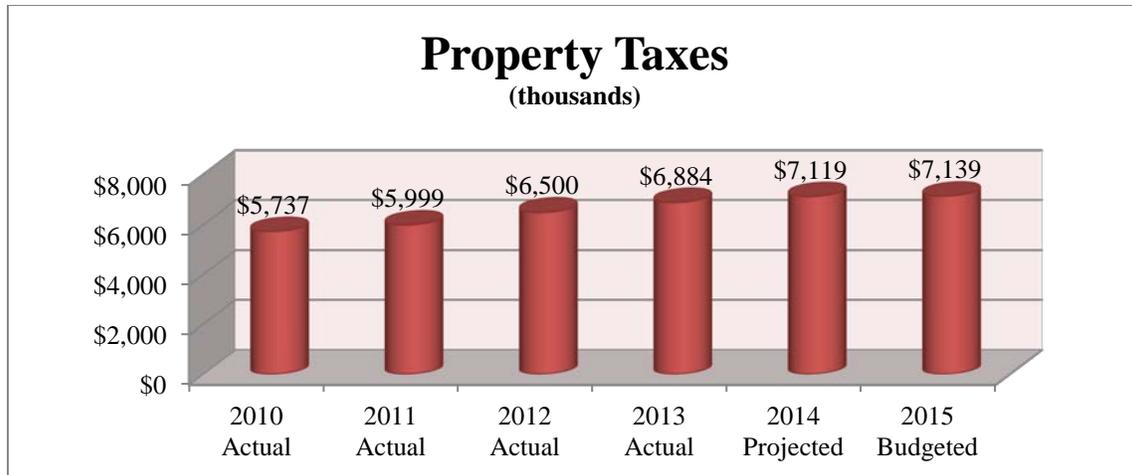
- Addressing the antiquated communication equipment in the 911 Dispatch Center with funding coming from a general bond issue
- Construction of a new Public Works facility with funding coming from a general bond issue
- Replacement of a fire apparatus
- Continue funding for new sidewalks and repairs of roads
- Funding for Henderson Recycling and Tri-County Recycling
- A new park in the East End and a second skate park facility at a location to be determined

Priorities and Issues for the Following Year: A discussion of the three fire station concept should be thoroughly analyzed during the year and a decision made on the best alternative. The Fire Chief is currently considering alternative locations with the Insurance Service Office (ISO) regarding the boundaries of acceptable locations for one proposed station. It may be necessary to conduct a professional survey on these alternatives.

General Fund Revenue Summary:

The General Fund budget is balanced with revenues anticipated at \$25,949,600 in fiscal year 2015. This compares to \$25,269,700 in revenue for fiscal year 2014 with much of the increase due to property taxes (\$188,500), the insurance premium tax (\$122,000), and the occupational taxes (\$165,000). In addition, the re-appropriated amount of \$1,800,000 in unassigned funds and \$600,400 in committed funds brings the total funding available for General Fund operations to \$28,350,000 representing a 4.5% increase in funding compared to the previous fiscal year.

The amount budgeted for property taxes (\$7,139,000) is less than the anticipated compensating rate as projected by the Finance Director. Based on the current general fund balance, the full compensating rate is not needed. The chart on the next page reflects the property tax revenue since fiscal 2010 for the general fund. As noted, despite a rate decrease, revenue actually increases due to new and reassessed property.



General Fund Expenditure Summary:

General Fund expenditures in the proposed budget total \$28,350,000 which is an increase of \$1,216,000 from the \$27,134,000 that was approved in the amended fiscal 2014 budget. Over 70% or \$851,620 of the increase can be attributed to capital outlay projects with \$455,000 directly related to the new fire apparatus. During nearly two dozen budget meetings over nearly ten days, several members of the management team reviewed each division’s budget. Requests for budget increases were reviewed and justified. In some cases, department heads were called for additional and more detailed information. A great deal of study and inquiry has taken place prior to submitting this recommendation to you.

With the passage of Senate Bill 2 last year, pension costs continue to fall. For fiscal 2015 there is a \$44,490 decrease from the prior year. For the proposed budget, the City will budget a rate of 17.67% for non-hazardous employees and a rate of 34.31% for hazardous employees. The fiscal 2014 actual rates were 18.89% non-hazardous and 35.70% for hazardous. Based on the actual 2014 rates, the decreases for fiscal 2015 are 6.5% and 3.9%, respectively.

Based on the recommendation from the City’s consultant, the City will increase the per employee annual allocation for health insurance coverage (or health insurance) from \$14,000 to \$14,750 for the coming year. This equates to a 5.4% increase but is still less than the \$16,000 assessed in fiscal 2012.

Municipal personnel:

A 1.5% cost of living adjustment (COLA) salary increase is budgeted for each employee of the City. This increase, upon its approval, will take effect the pay period ending July 6, 2014 for the paycheck dated July 11, 2014. Employees will also be considered for

merit salary adjustments based on their annual performance reviews during the 2015 fiscal year. I am recommending that the maximum merit increase be 1.5%.

I would like to recommend the following changes to the pay classification and authorized positions:

- Administration - Engineering: the addition of a Seasonal Engineering Intern. This will be for a maximum of 12 weeks during the summer.
- Police: Increase the number of Lieutenants from 3 to 4 and reduce the number of Police Officers from 42 to 41. There is currently a vacant Police Officer position.
- Police: Reduce the number of Crossing Guards from 5 to 4 due to attrition.
- Gas – Administration: Change the title of the Engineering Technician to Gas System Analyst and grade from 13 to 20.
- Gas – Distribution: Change the grade for the Gas Distribution Technician from 10 to 11.
- Gas – Distribution: Change the grade for the Gas Measurement Technician from 11 to 12.
- Gas – Distribution: Increase the number of Seasonal Gas Workers from 2 to 4.
- HART – Increase the number of On-call bus drivers from 1 to 3.
- Public Works – Sanitation: Increase the number of Seasonal Sanitation Workers from 2 to 3.
- 911 – Change the grade for the Communications Supervisor from 18 to 22.

Capital Expenditures and Major Initiatives:

Major projects in the next fiscal year will be a new Public Works facility, Phase II of the Long Range Enhancement Projects, completion of the riverfront improvements, and the completion of the widening of North Green River Road. A number of other capital projects and initiatives are also included in this year's General Fund operating budget which will serve to enhance the City's ability to operate effectively as well as serve the citizens responsibly.

Some highlights of these initiatives follow:

Public Safety:

- New fire apparatus
- Replace the CAD software for 911 Emergency Communications

Technology Initiatives:

- Fifteen (15) personal computers are proposed for replacement. This will continue the program of replacing older, slower computers with newer computers.
- Message archiving appliance for electronic email.

Customer Service Initiatives:

- Canopy for the drive through window
- Add another lane for the drive through window
- Replace and expand the drive through window

Public Works Initiatives:

- Increase the number of sidewalk repairs
- Inventory, test, and replace as needed regulatory, warning, and guide signs to meet FHWA retro-reflectivity requirements

Recreational Initiatives:

- Construct a new skate park
- Renovate the bathrooms at Kimmel Park
- Complete the new East Side Park
- Complete the repaving at Community Park

In addition to the above capital items and initiatives, a total of 14 vehicles are scheduled to be purchased. These are:

- One vehicle for Accounting
- Two vehicles for Recreation
- Four marked police vehicles
- One unmarked police vehicle
- One parking enforcement vehicle
- One service truck for Municipal Facilities
- One service truck for Public Way Improvement
- One service truck for the Garage
- One crew truck for the Gas Department
- One vehicle for the Sanitation Fund

Quasi-Governmental and Joint Funded Budget Requests:

Shown within the Non-Departmental budget on page C-29 of the budget are requests received from quasi-governmental and joint funded agencies. A summary of each request is as follows:

Planning Commission – The budget request of \$279,280 represents a 1.7% increase over the approved 2014 budget of \$274,500.

Ambulance Service – The budget request of \$318,760 represents a 30.4% increase from the approved 2014 budget of \$244,500. Fiscal 2015 includes a new ambulance which was ordered this year but will not be delivered until next year.

Henderson Tourism – The budget for this transfer remains unchanged from the approved 2014 budget at \$33,700. These funds are provided to tourism in accordance with an agreement the City entered into in 2005 to allow for staffing of the Depot as well as promotion of Depot events and activities.

Disaster and Emergency Services- The budget request of \$37,870 represents a decrease of 31.9% compared to the 2014 request of \$55,600. Fiscal 2014 included the cost of a three year contract for the renewal of the reverse 911 call system. Federal and State Emergency Management provide a share of the funding.

Henderson City/County Air Board – The budget request of \$128,760 represents a \$3,760 increase over fiscal 2014.

Kyndle – The budget request of \$48,000 is the same as last year. The remaining \$12,000 of the City’s \$60,000 contribution to Kyndle is paid from the Gas Fund.

GIS – The budget request of \$149,950 represents a 12.6% increase over fiscal 2014.

Outside Agencies:

The Board of Commissioners has previously received a recommendation from the Ad Hoc Committee on the funding to be awarded to outside agencies for the 2015 fiscal year. The amounts previously recommended are included in the budget. The only new funding that was not included in the original fiscal 2014 budget is for Community One. During the mid-year review, the Board approved adding Community One with funding of \$50,000. Fiscal 2015 includes \$50,000 with a \$25,000 carryover from what was already approved in the amended 2014 budget plus \$25,000 in new funding.

Funding for the Recreation Association requests is included in the services section of the Recreation budget page C-88. Operational funding of \$4,000 each for the Girls Softball, Henderson Pee Wee (PCMA), Henderson Recreation Association, and Pennyrile Youth Soccer is included. There is an additional \$2,000 in capital budgeted for two new lights for PCMA.

Gas Fund

Gas Fund expenses are proposed at \$21,532,000 an increase of \$2,608,000 from fiscal 2014. This 13.8% increase is again primarily attributable to higher wholesale natural gas prices. The anticipated expense for natural gas is \$16,100,000 which is an increase of \$2,400,000 or 17.8%. The \$2.4 million increase in natural gas costs make up 92.0% of the total budget increase.

The City of Henderson continues to be a participant in the Public Energy Authority of Kentucky (PEAK) which has served this community with stable supplies of natural gas since 1998. Energy prices for gas are still low when compared to 2003 through 2011.

Public Way Improvement Fund

The Public Way Improvement Fund is the fund used by the City to carry out most of the street, sidewalk, and right-of-way maintenance and construction activities. The proposed revenues and expense each total \$1,652,000, which is a decrease of \$115,000 or 6.5% from fiscal 2014. During the fiscal 2014 mid-year review, additional funding was added to street maintenance. Several projects that were scheduled for fiscal 2015 were moved to fiscal 2014.

For fiscal 2015 there remains an additional \$100,000 in minor street, shoulder and sidewalk repairs that was also added in fiscal 2014. The fund also includes \$12,500 in professional services that will be paid to the Evansville Urban Transportation Study for the regional pavement management program. The schedule for asphalt overlay and minor construction can be found on page C-130. In the last several months, we have made great strides in repairing streets and sidewalks throughout the City.

Mass Transit Fund

The Mass Transit Fund is proposed at \$1,457,000, a decrease of \$166,000 or 10.2%. The decrease is primarily attributable to the purchase of a bus and two paratransit vans in the prior year.

Federal and State grants are projected to provide \$943,000 in fiscal 2015, or 64.7% of the total funding. Should Federal or State allocations not come in at projected levels, modification to expenditures will be necessary to avoid requiring additional General Fund dollars to balance this fund. Fare box revenue is projected at \$40,000, or 2.8% of total revenue. The remaining \$470,000 in revenue is the subsidy from the General Fund, and interest earned.

There are no major capital expenditures budgeted for fiscal 2015; however there are two small capital items including benches and an integrated diagnostic system that will be used for vehicle maintenance.

Sanitation Fund

The Sanitation Fund incorporates all solid waste activities of the city including the transfer station and landfill operations. The Sanitation Fund budget expenditures total \$3,304,000 compared to \$3,582,000 in fiscal year 2014. This is a decrease of \$278,000 or 7.8%. Fiscal 2014 included the purchase of a rear-loader compacter and additional funding for recycling carts that are used by Henderson Recycling.

911 Fund

The 911 Fund records all activity for emergency communication services including personnel, contractual, commodity, and capital and is partially capitalized with a per month fee on all telephone services in Henderson County.

The proposed revenue consists of charges for both land-based lines at \$2.50 per line per month and cellular charges at \$.40 per line per month. These charges provide 45.4% percent of the revenue in this fund with the remaining amount needed being provided by Henderson County Fiscal Court and the City of Henderson on a 25% / 75% basis, respectively.

Fiscal 2015 includes \$100,000 to be paid to a consultant that will advise on the upgrading of the 911 Dispatch communication systems. Once a system is selected, there is funding in the Bond Fund to make the purchase. Repayment of future bond principal and interest will be made from the 911 Fund.

Cemetery Fund

The Cemetery Fund is a special revenue fund established in Fiscal 2002 to account for all activities associated with the operation of Fernwood and Fairmont Cemeteries and the mowing at Mt. Zion Cemetery. The Fiscal 2015 budget is proposed at \$420,000, an increase of \$7,000 compared to fiscal year 2014.

Sales and services make up the operating revenue of \$187,000 for the Cemetery Fund. Revenues reflect the annual increases approved by Ordinance 08-08 and passed by the Board of Commissioners in May 2008. A transfer from the General Fund in the amount of \$233,000 will also be needed to cover the cost of operating this enterprise.

Community Development Block Grant and HOME Grant Funds

The Community Development Block Grant Fund is proposed at \$465,000, an increase of \$103,000 from last year. The increase is attributable to an approximate \$254,000 carryover from fiscal 2014. The HOME grants, totaling \$120,000, will provide resources to undertake the construction of new homes next year.

Expenditures of \$585,000 are budgeted to expend all available funds as required by federal regulations. Projects proposed for funding include the reconstruction of dilapidated homes, the construction of new homes, the minor exterior repair of low-income homes, reimbursement of the salary of two police officers, and operating support for the Emergency Shelter for Women. Funding for CDBG administration is included again this year in partial support of the Community Development Division.

Health Insurance Fund

The Health Insurance Fund, which is an internal service fund, has proposed expenditures of \$7,069,000 in fiscal year 2015. This is an increase of \$377,000, or 5.6% from the fiscal 2014 budget. Expenditures include nearly \$6.05 million to pay health insurance claims and \$620,000 for plan administration expenses. The annual allocation for each employee enrolled in the program will increase 5.4% from a fiscal 2014 allocation of \$14,000 to \$14,750 per employee.

For the employees receiving the incentive benefit of a: flexible spending account (FSA), health reimbursement arrangement (HRA), credit against the employee's premium, or a combination of the three; the City will assess each operating fund an annual allocation of \$2,000 per each employee.

Employee health insurance premiums are \$600 per year for employee, \$1,200 for employee plus one, and \$1,800 for employee plus family. If an employee and all dependents complete their wellness requirements they will receive a credit of 20% on their health insurance premiums.

I am not recommending any changes in the employee health insurance premiums, deductibles, co-insurance, or wellness credits. Based on estimated expenses for fiscal 2015, the employee contributions of \$400,000 will be less than 5.7% of the cost of the plan. We are pleased to continue offering excellent health insurance benefits to our employees and families. I appreciate the Board of Commissioners continuing to provide this fringe benefit for our people.

Health Reimbursement Arrangement Fund

The Health Reimbursement Arrangement (HRA) Fund is expected to have nearly \$150,000 in cash by the end of the current fiscal year. Due to the expanded options for employees enacted with the change in the health insurance plan, there has been an increase in the use of the HRA funds; however, there is a very slight decrease in the budget for fiscal 2015 with estimates for 2014 coming in slightly higher than the 2014 budget. The current policy for funding the HRA Fund is that the City will maintain at least \$100,000 in the HRA bank account. When the balance falls below \$100,000, the City will transfer funds from the Health Insurance Fund to bring the balance to \$150,000.

Pension Funds

The Police and Fire and Civil Service Pension Funds have been reimbursing retirees up to \$200 per month for health insurance costs. The amount has been set at the current amount since 2008/2009. The board of trustees for each fund requested an increase to \$235 per month. I am in support of this and I am proposing that the monthly reimbursement be increased to \$235 effective July 1, 2014. I am also proposing that the amount be increased effective each July 1st by the Consumer Price Index as determined by the U.S. Department of Labor in the prior December.

Construction, Flood Mitigation and Bond Funds

The Construction Fund reflects many of the infrastructure initiatives that City will address next year.

The Fund has a total budget of \$19,615,000 which is an increase of \$8,643,000 or 78.8% from fiscal 2014. As noted earlier, the riverfront grant is nearing completion and should be closed next year. The remaining \$1,000,000 may be used on an economic development project. The fund also includes the 911 Dispatch communication systems improvements and public works building that is proposed to be funded by a general obligation bond.

This fund also includes the Long Range Enhancement Projects. The funds will come from the General Fund and be used for new sidewalk projects, East End enhancements, and improvements to the Second Street corridor. The North Green River Road project is also included with funding coming from the Kentucky Transportation Cabinet. The City of Henderson will be issuing additional bonds on behalf of Henderson Water Utilities (HWU) with HWU reimbursing the City for the repayment of the bonds.

The Flood Mitigation Fund reflects the total expenses for drainage improvements using federal, state, county, and city funds. It shows the balance of funding available from the KIA grant that was awarded in fiscal 2008.

The Bond Fund reflects the payment of obligations that are due during the fiscal year. The increase is due to the new bonds that were issued in April 2013 that were used for HWU projects and a new issue planned for August 2014 that will be split between HWU and the City.

Concluding Comments:

The preparation of the budget and the approval by the Board of Commissioners is the most important single activity that takes place during any year, because this result guides the goals and dictates all programs and services provided by the City of Henderson throughout the fiscal year.

The overall purpose of adopting a budget is to provide the framework for services to be provided to the citizens of the City of Henderson. We have attempted to focus on this goal as this budget was prepared.

In order to accomplish this objective, the preparation process starts at the department level and proceeds through the review, final preparation, and submission process to the Board.

Many people are involved in this activity and I want to thank each person individually who was involved in producing any portion of the work associated with the preparation of this budget. It is truly a city-wide team effort that so many individuals have a part and contribute to the effort.

I would also like to recognize Acting Police Chief David Piller and Acting Parks & Recreation Director Mark Simmons for preparing and submitting their department's budget during their role as acting department heads. Their leadership during this important project was outstanding.

After your review, I respectfully request your approval of an appropriation ordinance that reflects the contents of this budget.

Sincerely,

A handwritten signature in cursive script that reads "Russell R. Sights".

Russell R. Sights,
City Manager

**City Commission Memorandum
14-108**

June 4, 2014

TO: Mayor Steve Austin and the Board of Commissioners

FROM: Russell R. Sights, City Manager

SUBJECT: Adoption of Fiscal 2015 Budget and Appropriations

An item for the agenda of Tuesday, June 10, 2014 is first reading of an ordinance adopting the Fiscal 2015 Budget and Appropriation Ordinance for the fiscal year commencing July 1, 2014.

The budget reflects the changes as discussed in the May 20, 2014 work session which are enumerated in the attached memorandum from Robert Gunter, Director of Finance.

The Fiscal 2015 appropriation totals \$90,277,000, which includes \$28,400,000 for the General Fund, \$21,514,000 for the Natural Gas Fund, and \$7,054,000 for the Health Insurance Fund.

You will note that again this year the ordinance does not include the Henderson Water Utility budget amount. The HWU budget has been submitted for approval under separate ordinance.

Your approval of the attached ordinance is requested.

c: Robert Gunter
Paul Titzer

**FINANCE DEPARTMENT MEMORANDUM
14-25**

June 6, 2014

TO: Russell Sights, City Manager
FROM: Robert Gunter, Finance Director
SUBJECT: Changes to the Fiscal 2015 Draft Budget

The following are the changes that have been made since the Fiscal 2015 Draft Budget was submitted to the Board of Commissioners. During the work session, there was a consensus to eliminate the vacant treasury supervisor position and reclassify three management positions in the Finance Department. A revised budget ordinance, revised authorized positions, and revised job classifications are attached. Revised organization charts for the Finance Department, Finance Administration, Finance Accounting, and Finance Treasury are also attached.

General Fund – Code Enforcement page C - 24: Reclassification of a soon to be vacant position from code inspector (grade 16) to property maintenance inspector (grade 12).

Draft Budget	Final Budget	Increase (Decrease)
\$472,870	\$465,720	(\$7,150)

General Fund – Non Departmental Special Services page C - 29: Increase account 4495 - Countryview Drainage by \$100,000 and add \$10,000 to be donated for the Husband E. Kimmel statue as requested during the work session. The reserve for contingency was increased by \$2,990 to round the total General Fund budget to the nearest ten-thousandths dollars.

Draft Budget	Final Budget	Increase (Decrease)
\$2,262,100	\$2,375,090	\$112,990

General Fund – Finance Administration page C - 42: Reclassification of the finance director from grade 43 to grade 47 and assistant finance director from grade 33 to grade 36 as requested during the work session.

Draft Budget	Final Budget	Increase (Decrease)
\$546,570	\$560,120	\$13,550

General Fund – Finance Administration page C - 51: Reclassification of the accounting manager from grade 33 to grade 35 as requested during the work session.

Draft Budget	Final Budget	Increase (Decrease)
\$928,480	\$933,580	\$5,100

General Fund – Finance Administration page C - 42: Elimination of the vacant treasury supervisor as requested during the work session.

Draft Budget	Final Budget	Increase (Decrease)
\$785,750	\$711,260	(\$74,490)

The total change to the General Fund is a net increase of \$50,000 from the draft budget.

Sanitation Fund – Sanitation Collection page C - 135: Reduction in the Administration and Accounting Charges expense due to the net changes in the Finance Department from the elimination of the vacant treasury supervisor and reclassification of the finance director, assistant finance director and accounting manager as requested during the work session.

Draft Budget	Final Budget	Increase (Decrease)
\$1,506,750	\$1,505,750	(\$1,000)

Gas Fund – Gas Administration page C - 147: Reduction in the Sundry Charges: Agency Contributions expense due to the net changes in the Finance Department from the elimination of the vacant treasury supervisor and reclassification of the finance director, assistant finance director and accounting manager as requested during the work session.

Draft Budget	Final Budget	Increase (Decrease)
\$3,208,170	\$3,190,170	(\$18,000)

Health Insurance Fund – page C - 31: Reduction in the Claims Expense due to the net changes in the Finance Department from the elimination of the vacant treasury supervisor and reclassification of the finance director, assistant finance director and accounting manager as requested during the work session.

Draft Budget	Final Budget	Increase (Decrease)
\$7,069,000	\$7,054,000	(\$15,000)

There is also a change to the number of police reserve officers from 3 to 4. This will not require a change to the draft budget in the Police Department.

Robert Gunter

Attachment



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Henderson
Kentucky**

For the Fiscal Year Beginning

July 1, 2013

Executive Director

Government Finance Officers Association

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Henderson, Kentucky for the Annual Budget beginning July 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. The City of Henderson has received this award for five consecutive years. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

City of Henderson, Kentucky

General Information

The City

Henderson, originally known as “Red Banks” in reference to the soil along the banks of the Ohio River, was first settled in 1797. By the early 1800’s the City had grown to 1,000 inhabitants. The City was incorporated as a town in 1810 and as a City in 1867. In 1922 a commission form of government was adopted, and in 1966 it was replaced by a city manager form of government.

The Henderson area has grown steadily and is known for its friendly people and southern hospitality. Henderson ranks as Kentucky’s eleventh largest city in terms of population. Henderson is also the home of four governors and two lieutenant governors.

Location



Henderson is the county seat of Henderson County, Kentucky, and lies on the southern banks of the Ohio River, one of the nation’s major waterways, in the western Kentucky coal field region. Henderson is located 10 miles south of Evansville, Indiana, and is 140 miles north of Nashville, Tennessee, 128 miles southwest of Louisville, Kentucky and 196 miles southeast of St. Louis, Missouri. Henderson sits on a bluff; more than 70 feet above the Ohio River’s low water mark, overlooking the river. For years the local slogan has been “On the Ohio, but never in it”. Henderson covers 17.9 square miles and is 400 feet above sea level.

Industry

The Henderson area is home to several diverse industries, attracting major manufacturing and processors in aluminum, coal mining, steel, plastics, and agriculture. Locally produced commodities include aluminum ingot, automotive parts, truck axles and wheels, and poultry products.

Churches and Schools

Henderson has over 63 churches representing many major religious denominations.

The county and parochial school systems provide elementary, middle, and secondary school students with a quality education. The school systems also have an excellent student-teacher ratio of 16:1. The school system has eight elementary schools, two junior high schools, one high school, and one special education center.

Henderson Community College, a part of the Kentucky Community and Technical College System, offers two year Associate of Arts and Science degrees. The College also offers many adult continuing educational programs as well as providing support to area businesses and industry through special educational workshops tailored to meet the respective businesses' needs.

Medical Facilities

Henderson is fortunate to have an excellent, 192 bed Methodist Hospital that is staffed by 24 physicians and over 1,000 employees. The facility includes a Level II Neonatal Intensive Care (NICU), birthing center, ICU, 24-hour physician covered ER, and a comprehensive rehabilitation center. Four nursing homes are located in the City as well as a state maintained county health department. Serving the medical needs of Henderson citizens are approximately 75 physicians and 15 dentists.

Recreation and Culture

Available to area citizens are a wide range of recreational and cultural activities. The Henderson area is home to some of the finest duck and goose hunting in the United States, as well as many other outdoor activities.



Audubon State Park is home to the John James Audubon Museum. John James Audubon, the world-renowned wildlife artist lived in Henderson and operated a business. The museum holds an extensive collection of Audubon's works. The facility hosts visitors from all over the world who come to view Audubon's works and study his life. Lodging and camping accommodations can also be found at the park. A trail of bronze statues based on Audubon prints can be found downtown.



Municipal parks provide for picnicking, golfing, tennis, soccer, swimming, softball, and baseball. For fishermen, several lakes in the area are available, and other water sports may be enjoyed on the Ohio River.

Community activities include music, theatre, and art. Cultural activities play a major role in the lives of Hendersonians. The 1,000 seat Henderson Fine Arts Center located at the Henderson Community College provides quality entertainment with many of the top acts in the United States performing on a regular basis.



The summer is highlighted with the W.C. Handy Blues and Barbecue Festival. The Festival is held to honor the life of W.C. Handy who is known as the “Father of the Blues”. Handy lived in Henderson and it is in Henderson where he honed his musical skills. Many of the top names in jazz and blues perform at the event. The celebration is traditionally ended with a dazzling display of fireworks.

Henderson County High School participates in all major team sports offered by the Kentucky High School Athletic Association. The school is continually in contention for state titles in several sports. The recently expanded Henderson Public Library is one of the finest libraries in the area with well in excess of 112,000 volumes. The library was built in the early 1900’s by a grant provided by Andrew Carnegie. Ellis Park offers live horse racing in the summer and simulcasting nearly year round.

Government



Henderson operates under a city manager form of government. The Henderson Board of Commissioners consists of a mayor and four commissioners elected by the citizens on a non-partisan ballot. The mayor is elected for a term of four years, while the commissioners are elected for a term of two years. The mayor and commissioners have equal voting power.

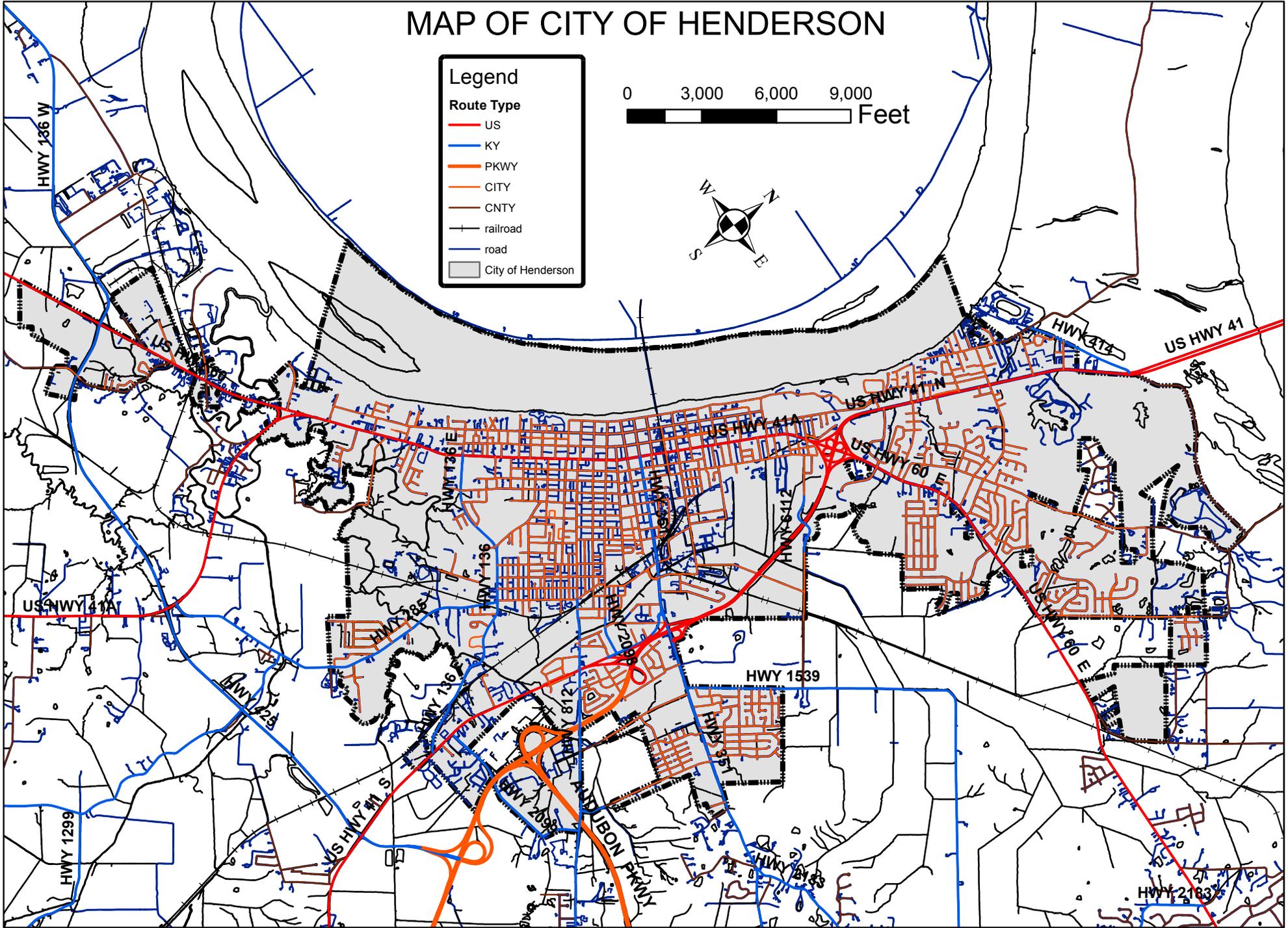
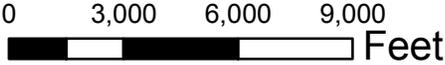
The Commission sets policies that govern the City. It appoints advisory groups that assist in the decision making process. The city manager is appointed by the Commission and is responsible for the day-to-day operations of the City. The department managers responsible for their various departments report to the city manager.

MAP OF CITY OF HENDERSON

Legend

Route Type

- US (Red line)
- KY (Blue line)
- PKWY (Orange line)
- CITY (Light orange line)
- CNTY (Brown line)
- railroad (Black line with cross-ticks)
- road (Thin black line)
- City of Henderson (Grey shaded area)



**CITY OF HENDERSON, KENTUCKY
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	(a) Population	(b) Personal Income (thousands of dollars)	(b) Per Capita Income	(c) Median Age	(d) School Enrollment	(b) Unemployment Rate
2004	27,542	\$ 698,355	\$ 25,356	37.0	6,638	4.4%
2005	27,666	725,735	26,232	37.0	6,767	5.5%
2006	27,666	725,735	26,232	37.0	6,861	5.3%
2007	27,768	728,410	26,232	37.0	6,858	4.8%
2008	27,768	784,696	28,259	37.0	6,893	5.3%
2009	27,933	822,180	29,434	36.5	6,876	11.0%
2010	27,952	873,919	31,265	38.2	6,895	10.2%
2011	28,757	899,088	31,265	38.3	6,969	8.9%
2012	28,853	902,089	31,265	38.3	7,546	7.6%
2013	28,911	934,143	32,311	39.0	7,555	8.1%

Sources:

- a) - Population Division, U.S. Census Bureau
- b) - Workforce Kentucky
- c) - U.S. Census Bureau
- d) - Henderson County Board of Education

**CITY OF HENDERSON, KENTUCKY
PRINCIPAL EMPLOYERS
LAST EIGHT FISCAL YEARS**

Employer	2006 (a)			2007			2008			2009		
	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax
Methodist Hospital	1	\$ 164,393	11.61%	1	\$ 406,693	9.75%	1	\$ 433,727	10.34%	1	\$ 468,120	11.16%
Henderson County Schools	3	111,294	7.86%	2	278,054	6.66%	2	297,595	7.10%	2	306,117	7.30%
Gibbs	4	83,475	5.89%	4	201,997	4.84%	4	167,912	4.00%	4	152,176	3.63%
City of Henderson	5	47,119	3.33%	5	115,414	2.77%	5	118,877	2.84%	5	124,433	2.97%
Dana	2	121,608	8.59%	3	275,966	6.61%	3	249,417	5.95%	3	171,968	4.10%
Big Rivers	8	26,063	1.84%	8	66,309	1.59%	6	76,604	1.83%	6	84,017	2.00%
Wal-Mart	18	-	0.00%	11	-	0.00%	8	70,954	1.69%	7	79,145	1.89%
Redbanks	13	-	0.00%	9	63,355	1.52%	10	64,275	1.53%	8	69,684	1.66%
State of Kentucky	17	-	0.00%	14	-	0.00%	12	-	0.00%	9	64,760	1.54%
Henderson Community College	9	23,867	1.69%	10	61,073	1.46%	9	65,096	1.55%	10	64,076	1.53%
Sunspring America	6	44,200	3.12%	6	100,056	2.40%	7	75,034	1.79%	13	-	0.00%
Vincent Plastics	7	24,779	1.75%	7	71,215	1.71%	11	-	0.00%	11	-	0.00%
Spartan Staffing	10	22,830	1.61%	22	-	0.00%	15	-	0.00%	15	-	0.00%
Total		\$ 669,628	47.28%		\$ 1,640,132	39.31%		\$ 1,619,491	38.63%		\$ 1,584,496	37.79%

Note:

All businesses within the City are required to withhold a 1% payroll tax from all employees.

The City of Henderson implemented the 1% payroll tax in fiscal 2006.

Information prior to fiscal 2006 is not available in this format.

(a) The data is based on receipts from January through June 2006.

(b) Starting in fiscal 2010 the City's remittance included Henderson Water Utility

Source: City of Henderson Occupational License Office

**CITY OF HENDERSON, KENTUCKY
PRINCIPAL EMPLOYERS
LAST EIGHT FISCAL YEARS**

Employer	2010			2011			2012			2013		
	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax
Methodist Hospital	1	\$ 467,415	11.84%	1	\$ 468,695	11.58%	1	\$ 509,135	12.14%	1	\$ 500,850	11.74%
Henderson County Schools	2	321,754	8.15%	2	321,922	7.96%	2	328,197	7.82%	2	345,801	8.11%
City of Henderson	4	161,027	4.08%	4	163,558	4.04% (b)	4	165,130	3.94% (b)	4	169,016	3.96%
Dana	5	133,290	3.38%	5	134,989	3.34%	3	174,305	4.16%	3	154,761	3.63%
Gibbs	3	162,702	4.12%	3	165,136	4.08%	5	162,138	3.87%	5	151,889	3.56%
Big Rivers	6	107,244	2.72%	6	127,353	3.15%	6	119,522	2.85%	6	123,251	2.89%
Redbanks	8	73,480	1.86%	8	77,667	1.92%	8	79,410	1.89%	8	80,413	1.89%
Wal-Mart	7	80,982	2.05%	7	78,704	1.95%	7	80,826	1.93%	7	75,616	1.77%
Henderson Community College	10	64,660	1.64%	9	68,000	1.68%	9	70,761	1.69%	9	72,025	1.69%
Henderson County	11	-	0.00%	11	-	0.00%	10	67,396	1.61%	10	71,955	1.69%
State of Kentucky	9	68,515	1.74%	10	66,018	1.63%	11	-	0.00%	11	-	0.00%
Total		\$ 1,572,554	39.84%		\$ 1,606,024	39.69%		\$ 1,756,820	41.88%		\$ 1,745,577	40.93%

Note:

All businesses within the City are required to withhold a 1% payroll tax from all employees.
The City of Henderson implemented the 1% payroll tax in fiscal 2006.
Information prior to fiscal 2006 is not available in this format.

- (a) The data is based on receipts from January through June 2006.
(b) Starting in fiscal 2010 the City's remittance included Henderson Water Utility

Source: City of Henderson Occupational License Office

CITY OF HENDERSON, KENTUCKY
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES by FUNCTION / PROGRAM
LAST TEN FISCAL YEARS

<u>Function / Program</u>	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
Administration	15.00	15.00	12.00 a	11.00	22.00 c	22.00	22.50 d	22.50	23.25	24.00
Finance	31.00	31.00	31.00	33.00 b	32.00	32.00	33.50 d	33.50	32.75	33.00
Police										
Officers	57.50	57.50	57.80	57.80	57.80	57.55	60.75 e	60.75	60.75	60.75
Civilians	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
9-1-1 Communications	14.50	14.50	14.20	15.20	15.20	15.45	15.25	15.25	15.25	15.25
Fire										
Firefighters	58.00	58.00	58.00	58.00	58.00	58.00	58.00	58.00	58.00	58.00
Civilians	7.00	7.00	9.00 a	9.00	2.00 c	2.00	2.00	2.00	2.00	2.00
Parks and Recreation	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	13.00	13.00
Mass Transit	12.00	12.00	12.00	12.00	13.00	14.00	14.00	14.00	14.00	14.00
Gas System	30.00	30.00	30.00	27.00	28.00	28.00	28.00	28.00	28.00	27.00
Sanitation	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50
Cemetery	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Public Way Improvement	37.50	37.50	37.50	37.50	35.50 c	35.50	35.50	35.50	35.50	35.50
TOTAL	307.00	307.00	306.00	305.00	307.00	308.00	313.00	313.00	313.00	313.00

Source: Applicable Departments

- a) The City moved Community Development from Administration to Fire.
- b) With the passage of the new payroll/net profits tax, the City added a tax collector and moved the Switchboard from Administration
- c) The City moved Codes, Community Development, and Engineering to Administration and added an Assistant City Manager with Administrative Secretary.
- d) Two positions from Henderson Water Utility were moved to the City.
- e) The City received funding from the Community Oriented Policing Service for three police officers.

**CITY OF HENDERSON, KENTUCKY
CAPITAL ASSET STATISTICS by FUNCTION / PROGRAM
LAST TEN FISCAL YEARS**

Function / Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public Way Improvement										
Miles of streets paved	111	111	113	113	113	113	113	124	124	124
Miles of sidewalks	73	73	73	73	73	73	73	73	73	73
Wastewater System										
Miles of sanitary sewers	151	206	185	205	205	203	205	200	201	201
Miles of storm sewers	136	136	136	136	136	136	136	136	136	51
Number of service connections	10,136	11,156	11,156	10,792	10,793	10,782	10,846	10,884	10,884	10,893
Maximum daily capacity of treatment in 1,000 gallons	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
Water System										
Miles of water mains	203	223	206	219	222	224	225	225	225	225
Number of service connections	10,649	11,156	11,156	10,792	10,793	10,782	10,846	10,844	10,844	10,893
Number of fire hydrants	1,087	939	939	988	1,007	1,020	1,030	1,084	1,095	1,112
Maximum daily capacity of plant in 1,000 gallons	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Electric System										
Miles of transmission and primary distribution	206	206	208	208	208	208	208	208	208	208
Number of distribution stations	7	7	7	7	7	7	7	7	7	7
Gas System										
Miles of mains	234	236	241	243	244	245	247	249	251	253
Miles of service lines	128	129	129	129	129	129	129	129	138	139
Number of meters	10,150	10,095	10,030	10,008	10,000	9,652	9,532	9,470	9,422	9,421
Parks and Recreation										
Park acreage	210	210	210	210	210	210	210	210	210	211
Swimming pools	1	1	1	1	1	1	1	1	1	1
Tennis courts	14	14	14	14	14	14	14	14	14	14
Baseball fields	16	16	17	17	16	16	16	16	16	16
Golf courses	1	1	1	1	1	1	1	1	1	1
Soccer fields	4	4	4	4	4	4	4	4	4	4
Walking trails	2	2	2	2	2	2	2	2	2	2
Disc golf holes (a)	-	-	-	-	-	9	18	18	18	18

Source: Applicable Departments

(a) The City added 9 holes of disc golf in fiscal 2009 and expanded it to 18 holes in fiscal 2010.

**CITY OF HENDERSON, KENTUCKY
OPERATING INDICATORS by FUNCTION / PROGRAM
LAST TEN FISCAL YEARS**

Function / Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Police										
Physical arrests	5,776	3,827	3,696	3,759	3,793	3,519	3,183	2,615	2,776	2,951
Traffic violations	3,932	2,166	3,086	2,697	2,073	1,458	2,315	2,854	2,455	3,505
Parking violations	5,870	5,746	5,195	3,867	4,492	4,387	2,425	4,075	4,088	4,137
Calls for service	29,179	24,525	25,987	23,600	22,335	17,658	18,582	17,633	17,827	17,454
Fire										
Fire	160	152	152	152	176	155	124	152	150	140
Overpressure Rupture, Explosion, Overheat	9	8	9	12	13	12	10	9	10	8
Rescue & Emergency Medical Service	801	985	1,029	1,213	1,182	1,246	1,297	1,216	1,513	1,757
Hazardous Condition (No Fire)	386	399	261	220	165	288	134	153	138	147
Service Call	70	63	62	67	57	74	73	76	66	64
Good Intent Call	178	177	128	141	153	167	144	169	158	140
False Alarm & False Call	146	170	195	188	191	188	204	246	207	198
Severe Weather & Natural Disaster	-	-	-	3	1	12	1	3	1	1
Special Incident Type	9	14	11	1	2	4	-	7	7	5
Number of inspections performed	18	604	709	1,238	1,210	781	733	772	788	749
Mass Transit										
Number of routes	*	*	*	5	5	5	5	5	5	5
Fixed Route Passengers	*	*	*	101,683	108,817	121,058	114,154	138,603	139,321	137,359
Para transit Passengers	*	*	*	16,653	17,529	17,298	15,736	18,161	16,357	15,339
Wheelchair Usage	*	*	*	6,728	4,900	4,758	4,729	6,411	7,915	6,601
Miles of Service	*	*	*	202,885	216,852	222,297	227,937	242,024	222,262	221,955
Wastewater System										
Average daily treatment in 1,000 gallons	9,800	9,800	8,800	10,185	9,970	9,648	9,506	8,979	8,672	8,993
Water System										
Average daily consumption in 1,000 gallons	11,836	11,836	10,500	10,469	8,316	8,034	7,847	7,669	9,030	9,151

Source: Applicable Departments

* - Data not available

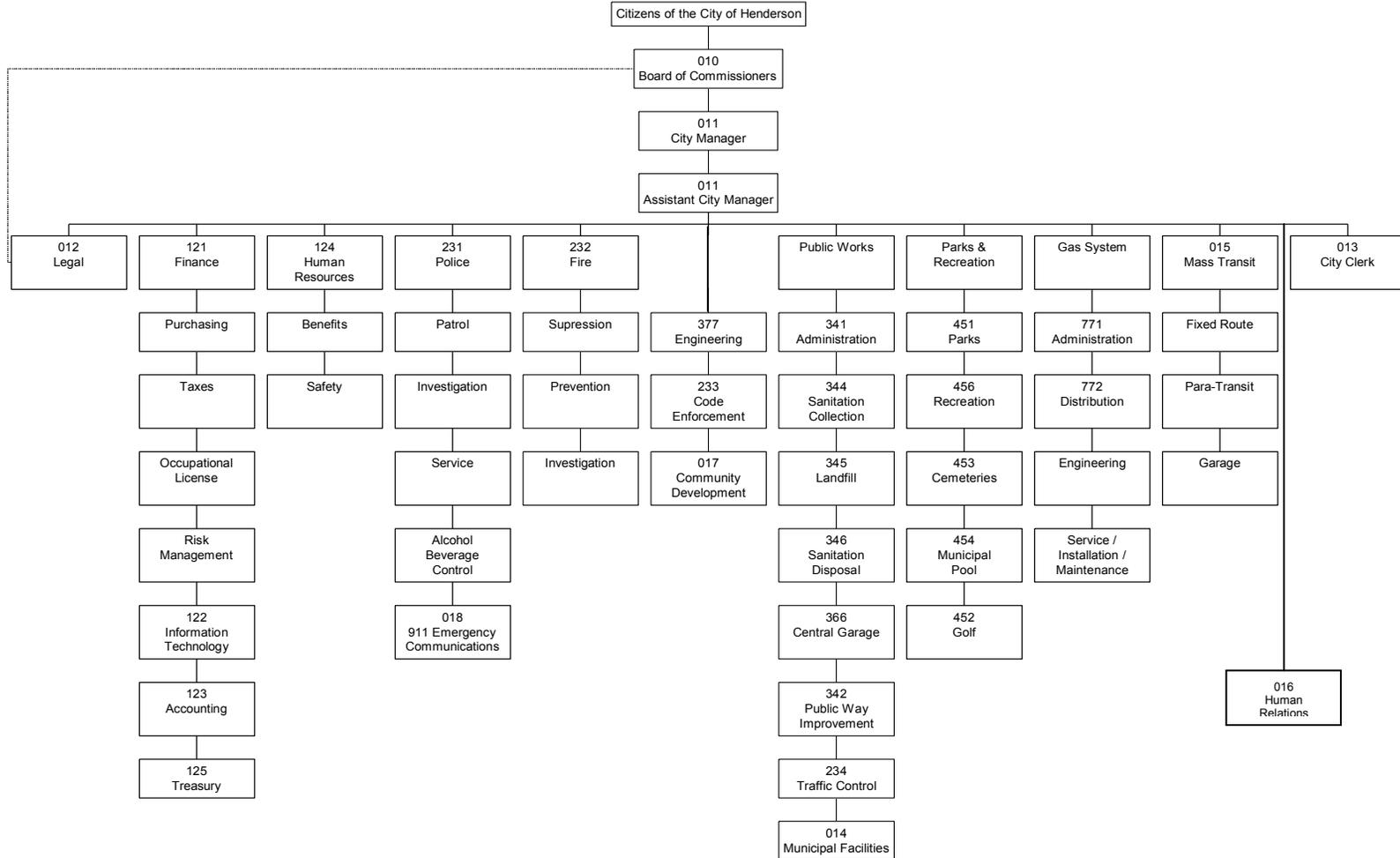
Directory of City Staff

City Manager	Russell R. Sights
Assistant City Manager	William L. Newman, Jr.
City Attorney	Dawn S. Kelsey
City Clerk	Carolyn Williams

Departments

Finance Department	Robert Gunter, Director
Fire Department	Daniel Froehlich, Chief
Gas Department	Owen Reeves, Director
Human Resources Department	Connie Galloway, Director
Mass Transit Department	Pamela Whitter, Director
Parks & Recreation Department	Trace Stevens, Director
Police Department	Charles “Chip” Stauffer, Chief
Public Works Department	Robert “Brian” Williams, Acting Director

City of Henderson, Kentucky





SECTION B

FINANCIAL

INFORMATION

The Budget Process

The following procedures are adhered to in establishing the budgets for the City's funds. As required by Kentucky Revised Statutes 91A.030 and 83A.150, the City Manager submits a proposed operating budget on or before June 1st to the Mayor and City Commission (Board of Commissioners) for the fiscal year commencing July 1. The budget includes appropriations for expenditures and means of financing them.

Public input is welcomed, and all commission meetings concerning the budget are scheduled and announced in advance. The meetings are held at the Municipal Building and are open to the public. The proposed budget is posted on the city's website for easy access to the public. A city cannot expend any funds from any governmental or proprietary fund without a legally enacted budget passed by the Board of Commissioners. The budget calendar followed by the City of Henderson is presented following this narrative.

Budgeted revenues and expenditures represent the formal operating budget adopted by the Board of Commissioners, as amended by the Board during the year. Budgetary control is maintained at the departmental level. Budgeted amounts not spent by year-end lapse. Individual amendments are typically not of significant dollar value in comparison to the original appropriations. Department heads have the authority to submit a budget adjustment request to the City Manager for approval. The City Manager may choose to take any request to the Board if it is one that may be unusual or highly visible. All budget amendments are documented by ordinance and tracked in the City's computerized financial system.

The budgets of the general government fund types like the General Fund or the Special Revenue Funds, the Debt Service Fund and the Capital Projects Fund are prepared on a modified accrual basis. This means that the obligations of the City are budgeted as expenditures, but revenues are recognized only when they are measurable and available. The Enterprise Funds also record expenditures in the accounting records when a commitment is made, and revenues are recorded in the accounting records when they are earned. In all cases, when goods and services are not received by year end, the encumbrances lapse for the current year and are transferred to the next year. The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of generally accepted accounting principles ("GAAP"). In most cases this conforms to the way the City prepares its budget. Exceptions are as follow:

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are recorded as a liability of the City as earned by employees (GAAP), as opposed to being expended when paid (budget).
- Principal payments on long-term debt are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budget basis.

The annual budget document is the result of a lengthy process that involves employees in every department, the City Manager, Mayor and City Commission. A limited number of copies of the approved budget are available and a "PDF" copy is available on the City's website at www.cityofhendersonky.org.

CITY OF HENDERSON, KY
BUDGET SCHEDULE
FISCAL 2015

- ❖ February 18, 2014 Fiscal 2014 mid-year budget review and discussion of fiscal 2015 budget
- ❖ March 3 – 5, 2014 Meeting with department heads to discuss budget packets and set goals
- ❖ March 3, 2014 Letters go out to agencies for their requests
- ❖ March 7, 2014 Letters go out to sport agencies for their requests
- ❖ April 4, 2014 Agency requests and departmental budgets are returned to the finance department.
- ❖ April 15, 2014 Outside Agency Ad-Hoc Committee meeting
- ❖ April 18, 2014 Sport Agency Applications are due
- ❖ April 14 – 24, 2014 Department head meetings
- ❖ April 22, 2014 Regular commission meeting: agency hearing / appeals
- ❖ April 25, 2014 Quasi-Governmental requests due
- ❖ May 16, 2014 Deliver proposed budget to Board of Commissioners
- ❖ May 20, 2014 Commission work session: discuss budget
- ❖ May 22, 2014 Called commission work session: if necessary
- ❖ June 10, 2014 Regular commission meeting: first reading of budget and public hearing on municipal aid and LGEA funds
- ❖ June 24, 2014 Regular commission meeting: second reading of budget

**Department Head Budget Meeting Schedule
Preliminary Review
For the Week of March 3, 2014 - March 5, 2014**

Monday, March 3, 2014	Wednesday, March 5, 2014
2nd Floor Conference Room	2nd Floor Conference Room
8:30 AM - 9:30 AM Police	Public Works
9:30 AM - 10:30 AM Gas	Codes, Engineering, & CDBG
10:30 AM - 11:30 AM Attorney, Commission, City Manager	Flood Mitigation and Canoe Creek
11:30 AM - 12:30 PM Finance	Human Resources and City Clerk
Break	
2:00 PM - 3:00 PM Fire	
3:00 PM - 4:00 PM Parks & Recreation	
4:00 PM - 5:00 PM HART	

**Department Head Budget Meeting Schedule
Final Review
For the Weeks of April 14, 2014 - April 24, 2014**

Monday April 14, 2014	Tuesday April 15, 2014	Wednesday April 16, 2014	Thursday April 17, 2014
2nd Floor Conference Room	2nd Floor Conference Room	2nd Floor Conference Room	2nd Floor Conference Room
8:30 AM - 10:30 AM Police	Fire	Public Works	Parks & Recreation
10:30 AM - 11:30 AM Human Resources	City Commission & City Manager		Gas
Monday April 21, 2014	Tuesday April 22, 2014	Wednesday April 23, 2014	Wednesday April 30, 2014
2nd Floor Conference Room	2nd Floor Conference Room	2nd Floor Conference Room	2nd Floor Conference Room
8:30 AM - 10:30 AM HART	Codes, Engineering, & CDBG	Revenue Analysis	Final Review
10:30 AM - 11:30 AM Finance	Flood Mitigation and Canoe Creek		

**City of Henderson
Fiscal 2015 Budget Review
Tuesday, May 20, 2014**

<p>4:00 PM - 4:05 PM City Manager's Opening Remarks</p> <p>4:05 PM - 4:15 PM Revenue Discussion</p> <p>4:15 PM - 4:45 PM Administration Department City Commission City Manager City Attorney City Clerk Human Relations Community Development Human Resources Code Enforcement Engineering Adm. - Other</p> <p>4:45 PM - 5:00 PM Finance Department Finance Administration Information Technology Accounting Treasury Finance - Other</p> <p>5:00 PM - 5:30 PM Fire Department</p> <p>5:30 PM - 6:00 PM Dinner Break</p>	<p>6:00 PM - 6:20 PM Parks & Recreation Department Parks Golf Pool Recreation Cemeteries</p> <p>6:20 PM - 6:50 PM Police Department 911 Fund Police Other</p> <p>6:50 PM 7:20 PM Public Works Department Public Works Administration Municipal Facilities Traffic Control Central Garage Public Way Improvement Sanitation Fund</p> <p>7:20 PM 7:30 PM Break</p> <p>7:30 PM - 7:50 PM Gas Department Gas Administration Gas Distribution</p> <p>7:50 PM 8:05 PM HART Department</p> <p>8:05 PM - 8:15 PM Closing Comments or Questions</p>
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BUDGET AND APPROPRIATION ORDINANCE
FOR THE FISCAL YEAR COMMENCING JULY 1,
2014 AND ENDING JUNE 30, 2015 FOR THE CITY
OF HENDERSON, KENTUCKY

WHEREAS, the City Manager has prepared a proposed Annual Budget for fiscal year commencing July 1, 2014, and ending June 30, 2015, pursuant to KRS 83A.150; and

WHEREAS, KRS 91A.030 requires the adoption of the budget and the appropriation ordinance by the Board of Commissioners based upon the budget submitted by the City Manager.

NOW, THEREFORE, BE IT ORDAINED by the City of Henderson, Kentucky, as follows:

1. The budget submitted to the Board of Commissioners by the City Manager is hereby adopted and approved and said budget is incorporated herein by reference, and three copies thereof, signed by the Mayor, shall be kept on file in the office of the City Clerk as part of the public record of the City.
2. There is hereby appropriated from the General and Special Fund Accounts of the City of Henderson and allocated to the various Funds of the City the following amounts:

FISCAL 2015 BUDGET
APPROPRIATION

GENERAL FUND

GENERAL FUND EXPENDITURE TOTAL	\$ 24,473,000
TRANSFER TO PWI	846,000
TRANSFER TO MASS TRANSIT	470,000
TRANSFER TO CONSTRUCTION FUND	430,000
TRANSFER TO EMERGENCY COMM.	494,000
TRANSFER TO POLICE/FIRE PENSION	435,000
TRANSFER TO CIVIL SERVICE PENSION	182,000
TRANSFER TO CEMETERY	233,000
TRANSFER TO BOND FUND	837,000
TOTAL GENERAL FUND	<u>\$ 28,400,000</u>

PUBLICATION DATE: July 1, 2014

FIRST READING: 6/10/2014
SECOND READING: 6/24/2014

NATURAL GAS FUND	\$ 21,514,000
HEALTH REIMBURSEMENT ARRANGE.	400,000
CIVIL SERVICE PENSION FUND	187,000
POLICE & FIRE PENSION FUND	435,000
CEMETERY FUND	420,000
HEALTH INSURANCE FUND	7,054,000
BOND FUND	3,140,000
PUBLIC WAY IMPROVEMENT FUND	1,652,000
CONSTRUCTION FUND	19,615,000
FLOOD MITIGATION FUND	863,000
HART OPERATING FUND	1,457,000
SANITATION FUND	3,303,000
EMERGENCY COMMUNICATIONS FUND	1,204,000
COMMUNITY DEVELOPMENT FUND	465,000
HOME FUND	120,000
POLICE INVESTIGATION FUND	48,000
HENDERSON RECYCLING	500,000
TRI-COUNTY RECYCLING	226,000

3. The number and classifications of City employees as recited in the Annual Budget is approved as presented.

4. \$4,000 of the Fire Department's Personnel Service Expense will be designated as Investigative Other Pay.

5. This Ordinance shall be effective as of July 1, 2014.

On first reading of the foregoing ordinance, it was moved by Commissioner Tom Davis, seconded by Commissioner Jan Hite, that the ordinance be adopted on its first reading.

On roll call the vote stood:

Commissioner Pruitt:	<u>NAY</u>	Commissioner Hite:	<u>AYE</u>
Commissioner Davis:	<u>AYE</u>	Mayor Austin:	<u>AYE</u>
Commissioner Mills:	<u>AYE</u>		

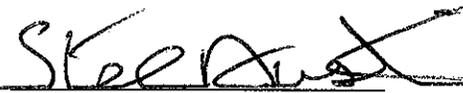
WHEREUPON, Mayor Austin declared the ordinance adopted on first reading and ordered that it be presented for second reading at a regular meeting of the Board of Commissioners.

On second reading of the foregoing ordinance, it was moved by Commissioner Tom Davis, seconded by Commissioner Jan Hite, that the ordinance be adopted.

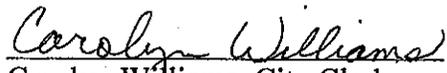
WHEREUPON, the vote was called, on roll call the vote stood:

Commissioner Pruitt:	<u>NAY</u>	Commissioner Hite:	<u>AYE</u>
Commissioner Davis:	<u>AYE</u>	Mayor Austin:	<u>AYE</u>
Commissioner Mills:	<u>AYE</u>		

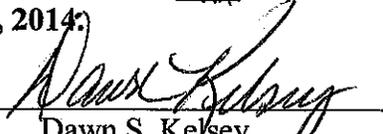
WHEREUPON, Mayor Austin declared the ordinance adopted, affixed his signature and the date and ordered it be recorded.


 Steve Austin, Mayor
June 24, 2014
 Date

ATTEST:


 Carolyn Williams, City Clerk

APPROVED AS TO FORM AND LEGALITY THIS 2nd DAY OF JUNE, 2014.

By: 
 Dawn S. Kelsey
 City Attorney

Governmental Accounting and Financial Reporting

The City uses fund accounting to maintain its financial records during the year. The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. A fund is defined as a fiscal and legal accounting entity with a self-balancing set of accounts. There are three categories of funds: 1) Governmental, 2) Proprietary, and 3) Fiduciary.

1) Governmental Funds

Governmental funds are those through which most governmental functions are typically financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The City's governmental funds are as follows:

Major Governmental Funds:

General Fund

The General Fund is the general operating fund of the City. It is used to account for all general tax revenues and other revenues not allocated by law, ordinance, or other agreement to another fund. From this fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs not paid by other funds.

Bond Fund

The Bond Fund is used to account for the payment of principal and interest on the City's general long-term debt. Revenues for this purpose are derived from property tax and interest income.

Construction Fund

The Construction Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities which are funded either by grants or bond proceeds.

In addition, the City has seven other governmental funds that collectively are called nonmajor governmental funds because, individually, these seven funds are not financially significant enough to be classified as major governmental funds.

Nonmajor Governmental Funds:

For fiscal 2015, the nonmajor governmental funds of the City will consist of seven (7) special revenue funds as described below.

Special revenue funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designed to finance particular functions or activities of the City. Budgeted funds include:

Cemetery Fund - The Cemetery Fund accounts for all operations of the Fernwood and Fairmont cemeteries. It also includes the maintenance of the various mausoleums.

PWI - The Public Way Improvement Fund accounts for funds that finance public works projects.

HART - The Henderson Area Rapid Transit Fund accounts for funds that operate the City bus system.

911 - The Emergency Communications Fund accounts for funds that operate the 911 emergency communications system.

CDBG - The Community Development Block Grant Fund accounts for federal grant money used to rehabilitate low income housing and public facilities.

HOME - The HOME Fund accounts for grants used similar to the CDBG Fund except that the funds are provided through an agency of the Commonwealth of Kentucky.

Police Investigation - The Police Investigation Fund accounts for funds from property seized from criminal activities. The funds are expended on law enforcement activities.

2) **Proprietary Funds**

Proprietary fund reporting focuses on the changes in net assets, financial position, and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds

Enterprise funds are used to account for the operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods and or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determinations of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. As an enterprise fund, all revenues and expenditures relating these funds are handled through each individual fund, allowing each to be monitored and accounted for accurately and easily. The major enterprise funds of the City of Henderson are as follows:

- **Gas Fund**

The Gas Fund is used to account for gas department utility operations.

- **Sanitation Fund**

The Sanitation Fund is used to account for the City's sanitation collection, transfer and landfill operations.

Internal Service Fund

The Health Insurance Fund accounts for the activities of the Health Insurance Fund. This fund accounts for the financing of services as regards to self-insured accident and health care plan maintained for the benefit of City employees and others, on a cost reimbursement basis.

3) **Fiduciary Funds**

Fiduciary fund reporting focuses on net assets and changes in net assets. The City's fiduciary funds consist of two pension trust funds and one health care benefits trust fund. These funds are as follows:

Civil Service Pension Fund

The City of Henderson Civil Service Pension Fund (a contributory defined benefit plan) was created by ordinance. It covers City employees, other than those in the police and fire departments, who elected not to transfer into the County Employees Retirement System (CERS) plan.

Police and Fire Pension Fund

The City of Henderson Police and Fire Pension Fund (a contributory defined benefit plan) was created by state statute. It covers all of the employees of the police and fire departments who elected not to transfer to the CERS plan.

Health Reimbursement Arrangement (HRA) Plan Fund

The City of Henderson HRA Plan Fund was created by ordinance. It covers all employees enrolled in the City's health insurance plan. The HRA Fund reimburses participants for health insurance plan deductible and co-insurance expenses up to the amount in an individual participant's account balance.

Flood Mitigation – The Flood Mitigation Fund accounts for the federal, state, and local funds set aside to address flooding in Henderson County. This is a joint venture between the City of Henderson and Henderson County and will have a separate audit; however, it is included in the City of Henderson's fiscal 2015 budget.

Henderson Recycling – The Henderson Recycling Fund accounts for the local funds set aside to address local recycling in Henderson County. This is a joint venture between the City of Henderson and Henderson County and will have a separate audit. The fund is not included in the City of Henderson's fiscal 2015 budget; however it is listed on the budget ordinance.

Tri-County Recycling – The Tri-County Recycling Fund accounts for the funds set aside to address regional recycling. This is a joint venture between Henderson County, Union County, Webster County and the City of Henderson and will have a separate audit. The fund is not included in the City of Henderson's fiscal 2015 budget; however it is listed on the budget ordinance.

Financial Policies

The City operates under certain fiscal policies with respect to revenues, expenditures, debt, cash management, etc. These policies assist the City Commission and Management in decision-making and provide a guideline in evaluating current and future proposals.

While some of the policy statements are specific and may limit certain types of financial practices, the policy statements are not intended to restrict the ability and responsibility of the City Commission to manage emergency or unusual service delivery needs. The primary policies are listed below:

Budgetary Policies

- The City shall adopt a balanced budget for each of its operating funds; where operating expenses may not exceed anticipated revenues plus available unreserved fund balance.
- The City will not use debt or bond financing to fund current expenditures nor shall it borrow from the short term lending market to fund expenditures except for those involving capital projects.
- The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of generally accepted accounting principles (GAAP). In most cases this conforms to the way the City prepares its budget.

Revenue Policies

- The City will strive to maintain a broad and diversified revenue base that will protect the City from short-term fluctuations in any one revenue source.
- The City will actively support economic and industrial development recruitment and retention efforts to provide for a solid revenue base.
- The City will project revenues on an objective and reasonable basis so that actual revenues will consistently meet or exceed budgeted revenues.
- The City will maintain a budgetary control system and will prepare reports that compare actual revenues to budgeted amounts.
- The City will establish and periodically review user charges, licenses and fees at a level related to the cost of providing the service. When possible, it is the goal that such charges, licenses and fees are paid by those who directly benefit from a service.

Expenditure Policies

- The City Manager will propose, and the City Commission will adopt, a balanced operating budget in which expenditures/expenses will not be allowed to exceed reasonably estimated resources, revenues and reserves. Basic and essential services provided by the City will receive first priority for funding.
- The City will estimate expenditures/expenses on an objective and reasonable basis.
- The City will maintain a budgetary control system to help it adhere to the adopted budget, and will prepare and maintain a system of regular fiscal reports comparing actual revenues and expenditures/expenses to budgeted amounts.
- All budgets shall be adopted on a basis consistent with generally accepted accounting principles.
- Budgetary control will be at the departmental level. All departments will be given the opportunity to participate in the budget process.
- The City will provide access to medical, cancer, and life insurance for its employees.
- The City will provide access to appropriate retirement plans for its employees. The City will make contributions for eligible employees at the percentage defined for each of the respective retirement plans.

Reserve Policies

- The goal of the City is to maintain a minimum general fund reserve of at least one-quarter (or three months) of the General Fund's operating budget.
- The City designates 20% of annual surpluses for short-term payments on large vehicles and equipment and it designates 40% of annual surpluses for long-term debt payments on major building projects or improvements. These balances will carry over to the next year if not used.
- The goal of the City is to maintain a minimum Gas Fund reserve of approximately \$6,000,000.

Debt Policies

- The City will maintain a policy of full disclosure in financial reports and bond requirements.
- The City will pay for all capital projects and capital improvements on a pay-as-you-go basis using current revenues whenever possible and practical. If a project or improvements cannot be financed with current revenues, the project will be delayed or term debt, with a length that is consistent with the life of the asset, will be considered.

Investment and Cash Management Policies

- All investments will address safety, liquidity and yield, in that order of priority.
- The City will purchase securities from qualified institutions and will invest only in direct obligations of the United States Government or in investments backed by the United States Government, or in any other investment allowed by Kentucky Revised Statute 66.480.
- The City will deposit all receipts on a timely basis.

Financial Reporting Policies

- The City will adhere to a fiscal year of July 1 – June 30.
- The City's accounting system will maintain records in accordance with accounting standards and principles outlined by the Governmental Accounting Standards Board (GASB) and by federal and Kentucky law.
- The City will employ an independent accounting firm to perform an annual audit of the City's finances, and will make the annual audit available to all required and interested parties. The audit shall be completed and submitted to the State of Kentucky within 180 days of the close of the fiscal year. Copies of the annual financial report will be made available on the city's website.
- The City will prepare an annual budget document that provides a basic understanding of the City's planned financial operations for the coming fiscal year. Copies of the budget will be made available at the budget work sessions, open to the public, will be conducted prior to final passage of the budget.

Capital Assets Policies

- All capital assets are capitalized at cost, or estimated historical cost, and updated for additions and retirements during the year.
- Donated capital assets are recorded at their fair market values as of the date received.
- The City maintains a capitalization threshold of \$5,000.
- The City's infrastructure consists of bridges, roads, culverts, curbs, sidewalks, and streets. Improvements are capitalized; the cost of normal maintenance and repairs that do not add value to the asset, or materially extend the useful life of the asset, are not. Interest costs incurred during the construction of capital assets of business-type activities are also capitalized.
- All reported capital assets are depreciated, with the exception of land and artwork. Depreciation is computed using the straight-line method over the following useful lives:

Governmental Activities:

Improvements	20 years
Machinery and equipment	5-10 years
Buildings	25-50 years
Vehicles	5 years
Infrastructure	40 years

Business-type Activities:

Improvements	20 years
Machinery and equipment	5-10 years
Buildings	25-50 years
Gas system	33 years
Vehicles	5 years

• The City uses a replacement schedule that forecasts the purchase of vehicles and equipment for the budgeted year and the next four fiscal years. These purchases are considered routine and are anticipated. Each year the whole fleet is evaluated and the list is updated. A vehicle could be moved up or delayed depending on its condition.

• Non-routine capital projects are defined as those that are costly, infrequent, and have at least a twenty-year life. Non-routine capital projects are usually buildings, infrastructures, or improvements. The City is currently involved with the following non-routine capital projects:

1. Riverfront Improvements: The improvements include extending the river walk, improvements to the downtown tennis complex, construction of restrooms at Sunset Park, stabilization of the riverbank, and other projects.

Since these projects are additions and there will not be any retirement or sales of existing fixed assets, there will be the need for additional operating funds. Staff is already anticipating additional personnel, supplies, maintenance, insurance, and equipment expenses to maintain the additions. Based on the type of improvements and infrastructure, it is anticipated that the additional annual operating costs would be in a range of \$55,000 - \$65,000.

The riverfront improvements will not directly generate any additional revenue. Based on the type of improvements and infrastructure, it is anticipated that the improvements will add to the quality of life, create additional interest in the riverfront, and supplement the existing attractions in the downtown area.

2. Public Works Facility: This project includes the purchase of land and construction of a new building that will include office space, equipment sheds, storage, inventory storerooms, and work areas.

This will replace a facility that is nearly 47 years old; however, it may not be fully retired. Certain parts of the current facility could be used to store equipment, hold inventory, house vehicle maintenance, etc. There will be new operating costs involved with the new facility including property insurance, utilities, etc. A general bond issue will be needed to fund the improvements. Since projects designs have yet to be approved, estimating these costs cannot be done at this time.

3. 911 Dispatch Communication Center: This project is also in the early stages of planning. This is a joint venture between the City of Henderson and Henderson County that operates the 911 Dispatch Center. This project will include the replacement of the hardware, software, and other needed improvements of the system. A consultant has been hired and will present a plan of action. A general bond issue will be needed to fund the improvements. Since projects designs have yet to be approved, estimating these costs cannot be done at this time.

Summary of Outstanding Debt

The City has established a practice of paying for all capital projects and capital improvements on a pay-as-you-go basis using current revenues whenever possible. If a project or improvement is of a sufficient size and need that it cannot be financed with current revenues, long-term debt will be considered if the benefits outweigh the cost. The City of Henderson uses a financial advisor to assist with financing. The City will attempt to refinance outstanding debt if a determination is made that the City will benefit by reduced interest expense over the remaining life of the bonds. The City of Henderson borrows funds through tax exempt and taxable municipal bonds. The City carefully analyzes each proposed bond issue to determine the need for the improvement, its useful life, and current and future revenues available to provide debt service. Existing debt service requires resources from general governmental resources. The City's enterprise funds do not have debt obligations; however, Henderson Municipal Water and Henderson Municipal Power & Light have debt obligations which are reflected in their respective budgets.

Description of Outstanding Debt

General Obligation Bonds – Series 2007

During the year ended June 30, 2007, the City issued \$5,230,000 to advance refund the outstanding KADD loan dated March 9, 2000, pay costs of construction of a new fire station, to pay for the acquisition and development of additional riverfront property near downtown, and other allowable expenditures.

This obligation matures in April 2027. Interest rates range from 3.625 % to 4.000%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2010A

During the year ended June 30, 2011, the City issued \$10,125,000 Build America taxable Bonds to pay a portion of the costs of the acquisition, construction and installation of additions and improvements to the City's combined and consolidated municipal water, sanitary sewer and storm sewer system, including the installation of new water and sanitary sewer lines and the conversion of existing sanitary sewer lines to storm sewer lines in the downtown area.

This obligation matures in November 2030. Interest rates range from 1.0 % to 5.5%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2010B

During the year ended June 30, 2011, the City issued \$3,585,000 non-taxable bonds to refund and redeem the outstanding City of Ewing, Kentucky, Kentucky Area Development Districts Financing Trust, Lease Acquisition Program Revenue Bonds, Fixed Rate Series 2000H (funding for the City of Henderson, Kentucky), dated July 20, 2000 (the "2000H Obligations"), being bonds maturing on December 1, 2011 - 2016 and term bonds maturing on December 1, 2022, in the total principal amount of \$1,310,000, by providing for the City's prepayment of its lease rental payments pursuant to two lease agreements between the Kentucky Area Development

Districts Financing Trust and the City securing the 2000H Obligations, in order to derive debt service savings; and to advance refund and redeem the outstanding City of Ewing, Kentucky, Kentucky Area Development Districts Financing Trust, Lease Acquisition Program Revenue Bonds, Fixed Rate Series 2000Y (funding for the City of Henderson, Kentucky), dated July 20, 2000 (the “2000Y Obligations”), being bonds maturing on December 1, 2015 and term bonds maturing on December 1, 2012, 2014, 2017, 2019 and 2023, in the total principal amount of \$1,470,000, by providing for the City’s prepayment of its lease rental payments pursuant to a lease agreement dated December 31, 2003, between the Kentucky Area Development Districts Financing Trust and the City securing the 2000H Obligations, in order to derive debt service savings; and to refund, by reimbursing the City for its payment on December 15, 2010, of the City’s General Obligation Bond Anticipation Note, Series 2008C (the “2008C Note”), which was presently outstanding in the principal amount of \$650,000 and which matured on December 15, 2010.

This obligation matures in November 2023. Interest rates range from 2.0 % to 3.5%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2011A

During the year ended June 30, 2012, the City issued \$2,085,000 non-taxable bonds to pay costs of the acquisition, construction and equipping of a new municipal fire station within the City, including the costs of the land upon which the fire station is to be located, architectural fees, and other allowable expenditures.

This obligation matures in December 2031. Interest rates range from 0.700% to 4.000%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2012A

During the year ended June 30, 2012, the City issued \$9,995,000 non-taxable bonds to pay costs of issuance, to pay a portion of the costs of the acquisition, construction and installation of additions and improvements to the City’s combined and consolidated municipal water, sanitary sewer and storm sewer system, including (1) the renovation and upgrading of the City’s North Wastewater Treatment Plant and (2) the construction of a new 12 MGD North Fork Pump Station and approximately 2,400 feet of related 42” gravity sewer lines.

This obligation matures in November 2031. Interest rates range from 1.000% to 3.400%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2013A

During the year ended June 30, 2013, the City issued \$9,730,000 non-taxable bonds to pay costs of issuance, to pay a portion of the costs of the acquisition, construction and installation of additions and improvements to the City's combined and consolidated municipal water, sanitary sewer and storm sewer system, including the installation of a new headworks structure, a third final clarifier, waste and return activated sludge pumping, ultraviolet disinfection, and internal plant piping at the City's North Wastewater Treatment Plant, such additions and improvements to increase the capacity of the Plant from 15 million to 25.5 million gallons per day.

This obligation matures in November 2032. Interest rates range from 0.300% to 2.750%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

Computation of Legal Debt Margin

Debt margin is a calculation based on the assessed value of property located within the City limits. The debt limit is established by Kentucky state statute and is limited to 10% of assessed value. The City's legal debt margin at May 8, 2014 was approximately \$105.3 million. The calculation of constitutional and statutory limitation on indebtedness can be found on page B-26.

Bond Rating

With the inclusion of the most recent general obligation bond issuance for the City of Henderson, Moody's Investors Service has issued a rating of Aa3. The Aa3 is considered investment grade. For the long-term, Aa3 is rated as high quality and very low credit risk and for the short-term, it is rated as the best ability to repay short-term debt.

	\$5,230,000 General Obligation Bonds Series 2007 3.625% - 4.000%			\$10,125,000 General Obligation Bonds Series 2010A Build America Taxable Bonds 1.000% - 5.500%				
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	IRS DIRECT PAY	NET INTEREST	TOTAL
2014 - 15	\$ 285,000.00	\$ 135,012.50	\$ 420,012.50	\$ 430,000.00	\$ 380,107.50	\$ (133,037.62)	\$ 247,069.88	\$ 677,069.88
2015 - 16	300,000.00	124,467.50	424,467.50	435,000.00	372,210.00	(130,273.50)	241,936.50	676,936.50
2016 - 17	310,000.00	113,217.50	423,217.50	440,000.00	362,800.00	(126,980.00)	235,820.00	675,820.00
2017 - 18	325,000.00	101,592.50	426,592.50	450,000.00	351,440.00	(123,004.00)	228,436.00	678,436.00
2018 - 19	335,000.00	89,242.50	424,242.50	455,000.00	338,315.00	(118,410.25)	219,904.75	674,904.75
2019 - 20	350,000.00	76,512.50	426,512.50	465,000.00	323,585.00	(113,254.75)	210,330.25	675,330.25
2020 - 21	360,000.00	62,950.00	422,950.00	480,000.00	306,440.00	(107,254.00)	199,186.00	679,186.00
2021 - 22	185,000.00	49,000.00	234,000.00	490,000.00	287,155.00	(100,504.25)	186,650.75	676,650.75
2022 - 23	195,000.00	41,600.00	236,600.00	505,000.00	266,000.00	(93,100.00)	172,900.00	677,900.00
2023 - 24	200,000.00	33,800.00	233,800.00	520,000.00	242,670.00	(84,934.50)	157,735.50	677,735.50
2024 - 25	210,000.00	25,800.00	235,800.00	535,000.00	215,737.50	(75,508.12)	140,229.38	675,229.38
2025 - 26	215,000.00	17,400.00	232,400.00	555,000.00	185,762.50	(65,016.87)	120,745.63	675,745.63
2026 - 27	220,000.00	8,800.00	228,800.00	575,000.00	154,687.50	(54,140.62)	100,546.88	675,546.88
2027 - 28	-	-	-	600,000.00	122,375.00	(42,831.24)	79,543.76	679,543.76
2028 - 29	-	-	-	620,000.00	88,825.00	(31,088.74)	57,736.26	677,736.26
2029 - 30	-	-	-	640,000.00	54,175.00	(18,961.24)	35,213.76	675,213.76
2030 - 31	-	-	-	665,000.00	18,287.50	(6,400.62)	11,886.88	676,886.88
2031 - 32	-	-	-	-	-	-	-	-
2032 - 33	-	-	-	-	-	-	-	-
	\$ 3,490,000.00	\$ 879,395.00	\$4,369,395.00	\$ 8,860,000.00	\$4,070,572.50	\$ (1,424,700.32)	\$ 2,645,872.18	\$11,505,872.18

	\$3,605,000 General Obligation Bonds Series 2010B Non-taxable 2.000% - 3.500%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2014 - 15	\$ 285,000.00	\$ 68,973.74	\$ 353,973.74
2015 - 16	295,000.00	63,173.74	358,173.74
2016 - 17	300,000.00	57,223.74	357,223.74
2017 - 18	315,000.00	50,758.75	365,758.75
2018 - 19	315,000.00	42,962.50	357,962.50
2019 - 20	320,000.00	34,231.26	354,231.26
2020 - 21	330,000.00	24,881.26	354,881.26
2021 - 22	190,000.00	16,843.75	206,843.75
2022 - 23	195,000.00	10,465.63	205,465.63
2023 - 24	205,000.00	3,587.50	208,587.50
2024 - 25	-	-	-
2025 - 26	-	-	-
2026 - 27	-	-	-
2027 - 28	-	-	-
2028 - 29	-	-	-
2029 - 30	-	-	-
2030 - 31	-	-	-
2031 - 32	-	-	-
2032 - 33	-	-	-
	\$ 2,750,000.00	\$ 373,101.87	\$ 3,123,101.87

	\$2,085,000 General Obligation Bonds Series 2011A 0.700% - 4.000%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2014 - 15	\$ 85,000.00	\$ 60,331.26	\$ 145,331.26
2015 - 16	85,000.00	58,971.26	143,971.26
2016 - 17	85,000.00	57,271.26	142,271.26
2017 - 18	90,000.00	55,521.26	145,521.26
2018 - 19	90,000.00	53,631.26	143,631.26
2019 - 20	95,000.00	51,453.76	146,453.76
2020 - 21	95,000.00	48,841.26	143,841.26
2021 - 22	100,000.00	45,916.26	145,916.26
2022 - 23	100,000.00	42,916.26	142,916.26
2023 - 24	105,000.00	39,775.63	144,775.63
2024 - 25	110,000.00	36,347.50	146,347.50
2025 - 26	110,000.00	32,580.00	142,580.00
2026 - 27	115,000.00	28,300.00	143,300.00
2027 - 28	120,000.00	23,600.00	143,600.00
2028 - 29	125,000.00	18,700.00	143,700.00
2029 - 30	130,000.00	13,600.00	143,600.00
2030 - 31	135,000.00	8,300.00	143,300.00
2031 - 32	140,000.00	2,800.00	142,800.00
2032 - 33	-	-	-
	\$ 1,915,000.00	\$ 678,856.97	\$ 2,593,856.97

	\$9,995,000 General Obligation Bonds Series 2012A 1.000% - 3.400%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2014 - 15	\$ 420,000.00	\$ 228,232.50	\$ 648,232.50
2015 - 16	425,000.00	223,370.00	648,370.00
2016 - 17	435,000.00	216,257.50	651,257.50
2017 - 18	440,000.00	207,507.50	647,507.50
2018 - 19	450,000.00	198,607.50	648,607.50
2019 - 20	460,000.00	189,507.50	649,507.50
2020 - 21	470,000.00	180,207.50	650,207.50
2021 - 22	480,000.00	170,407.50	650,407.50
2022 - 23	490,000.00	159,488.75	649,488.75
2023 - 24	500,000.00	147,420.00	647,420.00
2024 - 25	515,000.00	134,217.50	649,217.50
2025 - 26	530,000.00	119,580.00	649,580.00
2026 - 27	545,000.00	103,720.00	648,720.00
2027 - 28	565,000.00	87,070.00	652,070.00
2028 - 29	580,000.00	69,532.50	649,532.50
2029 - 30	600,000.00	50,870.00	650,870.00
2030 - 31	620,000.00	31,195.00	651,195.00
2031 - 32	640,000.00	10,560.00	650,560.00
2032 - 33	-	-	-
	\$ 9,165,000.00	\$ 2,527,751.25	\$ 11,692,751.25

	\$9,730,000 General Obligation Bonds Series 2013A 0.300% - 2.750%			TOTAL		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	NET INTEREST	TOTAL
2014 - 15	\$ 405,000.00	\$ 206,275.00	\$ 611,275.00	\$ 1,910,000.00	\$ 945,894.88	\$ 2,855,894.88
2015 - 16	410,000.00	198,125.00	608,125.00	1,950,000.00	910,044.00	2,860,044.00
2016 - 17	420,000.00	189,825.00	609,825.00	1,990,000.00	869,615.00	2,859,615.00
2017 - 18	430,000.00	181,325.00	611,325.00	2,050,000.00	825,141.01	2,875,141.01
2018 - 19	440,000.00	172,625.00	612,625.00	2,085,000.00	776,973.51	2,861,973.51
2019 - 20	445,000.00	163,775.00	608,775.00	2,135,000.00	725,810.27	2,860,810.27
2020 - 21	455,000.00	154,775.00	609,775.00	2,190,000.00	670,841.02	2,860,841.02
2021 - 22	465,000.00	145,575.00	610,575.00	1,910,000.00	614,393.26	2,524,393.26
2022 - 23	475,000.00	136,175.00	611,175.00	1,960,000.00	563,545.64	2,523,545.64
2023 - 24	485,000.00	126,575.00	611,575.00	2,015,000.00	508,893.63	2,523,893.63
2024 - 25	495,000.00	116,775.00	611,775.00	1,865,000.00	453,369.38	2,318,369.38
2025 - 26	505,000.00	106,459.38	611,459.38	1,915,000.00	396,765.01	2,311,765.01
2026 - 27	515,000.00	95,621.88	610,621.88	1,970,000.00	336,988.76	2,306,988.76
2027 - 28	525,000.00	83,587.50	608,587.50	1,810,000.00	273,801.26	2,083,801.26
2028 - 29	540,000.00	70,275.00	610,275.00	1,865,000.00	216,243.76	2,081,243.76
2029 - 30	555,000.00	55,893.75	610,893.75	1,925,000.00	155,577.51	2,080,577.51
2030 - 31	570,000.00	40,425.00	610,425.00	1,990,000.00	91,806.88	2,081,806.88
2031 - 32	585,000.00	24,543.75	609,543.75	1,365,000.00	37,903.75	1,402,903.75
2032 - 33	600,000.00	8,250.00	608,250.00	600,000.00	8,250.00	608,250.00
	\$ 9,320,000.00	\$ 2,276,881.26	\$ 11,596,881.26	\$ 35,500,000.00	\$ 9,381,858.53	\$ 44,881,858.53

CITY OF HENDERSON
DIRECT and OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of JUNE 30, 2013

Governmental Unit	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (a)</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Henderson County Schools (c)	\$ 21,490,000	52.42% (b)	\$ 11,265,058
Henderson County (d) Henderson County Public Properties Corp.	4,314,650	52.42% (b)	<u>2,261,740</u>
Subtotal, overlapping debt			\$ 13,526,798
City direct debt			<u>37,395,000</u>
Total direct and overlapping debt			<u><u>\$ 50,921,798</u></u>

Note: This exhibit excludes the debt to be retired by the City's component units through rates. Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Henderson. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account.

- a) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within Henderson's boundaries and dividing it by each unit's total taxable assessed value.
- b) Determined by the ratio of assessed valuation of property subject to taxation in the City of Henderson to the value of property in the overlapping units.
- c) Obtained from audit of the Henderson County Board of Education for fiscal year 2013.
- d) Obtained from the Henderson County Treasurer's Office, does not include Judicial Center.

**CITY OF HENDERSON , KENTUCKY
RATIOS of OUTSTANDING DEBT by TYPE
LAST TEN FISCAL YEARS**

Year	General Bonded Debt		Percentage of Actual Taxable Value of Property			Other Governmental Activities Debt		Business-Type Activities	Total Primary Government ^{d)} Per Capita		Per Capita Income	Percentage of Personal Income
	General Obligation Bonds	Actual Taxable Value of Property	Actual Taxable Value of Property	Population	Per Capita	Bond Anticipation Note	Capital Leases	Capital Leases	Per Capita	Per Capita Income	Percentage of Personal Income	
2004	-	\$ 1,356,348,000	0.00%	27,542	N/A		\$ 4,855,000 ^{a)}	\$ 106,690	\$ 4,961,690	\$ 180	\$ 25,356	0.71%
2005	-	1,374,606,000	0.00%	27,666	N/A		4,555,000	54,218	4,609,218	167	26,232	0.64%
2006	-	1,396,033,000	0.00%	27,666	N/A		4,534,667	-	4,534,667	164	26,232	0.62%
2007	\$ 5,230,000	1,423,495,000	0.37%	27,768	\$ 188		2,277,948	-	7,507,948 ^{b)}	270	26,232	1.03%
2008	5,005,000	1,486,361,000	0.34%	27,768	180		1,850,811	-	6,855,811	247	28,259	0.87%
2009	4,775,000	1,599,707,000	0.30%	27,933	171	\$ 1,583,737 ^{c)}	1,523,303	-	7,882,040	282	29,434	0.96%
2010	4,535,000	1,647,584,000	0.28%	27,952	162	1,583,737	1,405,000	-	7,523,737	269	31,265	0.86%
2011	18,000,000	1,747,829,333	1.03%	28,757	626	-	-	-	18,000,000	626	31,265	2.00%
2012	29,125,000	1,771,066,893	1.64%	28,853	1,009	-	-	-	29,125,000	1,009	31,265	3.23%
2013	37,395,000	1,833,587,019	2.04%	28,911	1,293	-	-	-	37,395,000	1,293	32,311	4.00%

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

- a) In addition to \$4.06 million in capital leases, the City issued \$800,000 of new leases in 2004.
- b) In addition to \$2.3 million in capital leases, the City issued \$5.23 million in general obligation bonds in 2007.
- c) In 2009, the City drew down \$1.6 million of a \$4.0 million bond anticipation note.
- d) Includes general bonded debt, other governmental activities debt, and business-type activities debt.

CITY OF HENDERSON, KENTUCKY
RATIOS of GENERAL BONDED DEBT OUTSTANDING and LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS
(in thousands of dollars)

Company	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Bonded										
General bonded debt outstanding	\$ -	\$ -	\$ -	\$ -	\$ 5,230	\$ 5,005	\$ 4,775	\$ 18,000	\$ 29,125	\$ 37,395
Other bonded debt	-	-	-	-	-	-	1,584	-	-	-
Total	-	-	-	-	5,230	5,005	6,359	18,000	29,125	37,395
Estimated actual property value	\$ 1,374,606	\$ 1,374,606	\$ 1,396,033	\$ 1,423,495	\$ 1,486,361	\$ 1,599,707	\$ 1,647,584	\$ 1,747,829	\$ 1,771,067	\$ 1,833,587
Percentage of estimated actual property value	0%	0%	0%	0%	0.35%	0.31%	0.39%	1.03%	1.64%	2.04%
Population	27,502	27,542	27,666	27,666	27,768	27,768	27,933	28,757	28,853	28,911
Per capita	-	-	-	-	\$ 188	\$ 180	\$ 228	\$ 626	\$ 1,009	\$ 1,293
Less: Amounts set aside to repay general debt	-	-	-	-	-	269	1,018	918	1,131	1,725
Total net debt applicable to debt limit	-	-	-	-	\$ 5,230	\$ 4,736	\$ 5,341	\$ 17,082	\$ 27,994	\$ 35,670
Debt Limit	\$ 81,108	\$ 84,424	\$ 87,125	\$ 91,271	\$ 100,736	\$ 105,167	\$ 107,144	\$ 107,909	\$ 109,530	\$ 110,129
Total net debt applicable to limit	\$ 4,649	\$ 4,855	\$ 4,555	\$ 4,535	\$ 7,508	\$ 6,856	\$ 7,524	\$ 18,000	\$ 29,125	\$ 37,395
Legal Debt Limit a)	\$ 76,459	\$ 79,569	\$ 82,570	\$ 86,736	\$ 93,228	\$ 98,311	\$ 99,620	\$ 89,909	\$ 80,405	\$ 72,734
Legal Debt Margin b)	\$ 76,459	\$ 79,569	\$ 82,570	\$ 86,736	\$ 87,998	\$ 93,575	\$ 94,279	\$ 72,827	\$ 52,411	\$ 37,064
Legal debt margin as a percentage of the debt limit	100%	100%	100%	100%	94.4%	95.2%	94.6%	81.0%	65.2%	51.0%

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

a) – Section 158 of the Kentucky Constitution states that cities, having a population of fifteen thousand or more, shall not incur indebtedness to an amount exceeding 10% on the value of the taxable property therein, to be estimated by the last assessment previous to the incurring of the indebtedness, unless in case of emergency, the public health or safety should so require.

b) - The legal debt margin is the City's available borrowing authority under state finance statutes and is calculated by subtracting the net debt applicable to the legal debt limit from the legal debt limit.

CITY OF HENDERSON, KENTUCKY
 CALCULATION OF CONSTITUTIONAL AND STATUTORY LIMITATION ON INDEBTEDNESS
 AS OF MAY 8, 2014

Calculation of Constitutional and Statutory Limitation on Indebtedness of Issuer:

The value of all taxable property within the jurisdictional bounds of the Issuer pursuant to the most recent certified assessment of the PVA Administrative Support Branch of the Department of Local Government of the Commonwealth of Kentucky dated as of January 1, 2013:	\$ 1,407,799,686
x The percentage limitation applicable to such property pursuant to Section 158 of the Kentucky Constitution and Section 66.041 of the Kentucky Revised Statutes (the "KRS"):	10.00%
= The maximum indebtedness that may be incurred by the Issuer as of the date hereof:	<u>\$ 140,779,969</u>

Calculation of Net Indebtedness of the Issuer Subject to the Constitutional and Statutory Limit:

Outstanding principal balance of all bonds, notes, commercial paper, and other instruments in writing evidencing the obligation of the Issuer to repay or guarantee the repayment of money borrowed, or to pay interest by, or to pay at any future time, other money obligations as of the date hereof:

(a) Assistance Agreement B94-03 with Kentucky Infrastructure Authority ("2005 KIA Loan")	\$ 2,143,886	
(b) Water and Sewer Revenue Bonds, Series 2004 ("2004 W&S Bonds")	595,000	
(c) 2005 Kentucky Area Development District Loan ("2005 KADD Loan")	1,860,000	
(d) Water and Sewer Revenue Bonds, Series 2006A ("2006A W&S Bonds")	3,530,000	
(e) General Obligation Bonds, Series 2007	3,490,000	
(f) General Obligation Bonds, Series 2010A (Build America Bonds)	8,860,000	
(g) General Obligation Bonds, Series 2010B	2,750,000	
(h) General Obligation Bonds, Series 2011A	1,915,000	
(i) Electric System Revenue Bonds, Series 2011A ("2011A ESR Bonds")	10,495,000	
(j) Electric System Revenue Bonds, Series 2011B ("2011B ESR Bonds")	3,370,000	
(k) General Obligation Bonds, Series 2012A	9,165,000	
(l) General Obligation Bonds, Series 2013A	<u>9,320,000</u>	
Total outstanding principal balance of all bonds, notes, commercial paper and other instruments:		<u>\$ 57,493,886</u>

Less: Indebtedness Not Subject to the Limitation Pursuant to KRS 66.031:

(a) Obligations issued in anticipation of the levy or collection of special assessments which are payable solely from those assessments or are otherwise self-supporting obligations:		\$ -
(b) Obligations issued in anticipation of the collection of current taxes or revenues for the fiscal year which are payable within that fiscal year:		-
(c) Obligations, which are not self-supporting obligations, issued after July 15, 1996, by any instrumentality of the issuer created for the purpose of financing public projects for which there has been no pledge to the payment of debt charges of any tax of the issuer or for which there is no covenant by the issuer to collect or levy a tax to pay debt charges:		-
(d) Self-supporting obligations and other obligations for which there has been no pledge to the payment of debt charges of any tax of the issuer or for which there is no covenant by the issuer to collect or levy a tax to pay debt charges:		-
(i) 2005 KIA Loan	\$ (2,143,886)	
(ii) 2004 W&S Bonds	(595,000)	
(iii) 2005 KADD Loan	(1,860,000)	
(iv) 2006A W&S Bonds	(3,530,000)	
(v) 2011A ESR Bonds	(10,495,000)	
(vi) 2011B ESR Bonds	<u>(3,370,000)</u>	
Subtotal		(21,993,886)
(e) Obligations issued to pay costs of public projects to the extent they are issued in anticipation of the receipt of, and are payable as to principal from, federal or state grants within that fiscal year:		-
(f) Leases entered into under KRS 65.940 to 65.956 which are not tax-supported leases:		-
(g) Bonds issued in the case of an emergency, when the public health or safety should so require:		-
(h) Bonds issued to fund a floating indebtedness:		-
Net Indebtedness subject to Constitutional Limit Pursuant to Section 158 of the Kentucky Constitution and KRS 66.041:		<u>\$ 35,500,000</u>
Legal Debt Margin (Maximum Permitted Indebtedness Less Net Indebtedness Subject to Constitutional Limit)		<u>\$ 105,279,969</u>

Total Authorized Positions by Fund

	Fiscal Year			Fiscal Year			Fiscal Year		
	2013	2014	2015	2013	2014	2015	2013	2014	2015
	Full-Time			Part-Time			Temporary/Seasonal/On-Call/Reserve		
General Fund									
Administration	24.00	23.00	22.00	1.00	1.00	1.00	0.00	0.00	1.00
Finance	33.00	33.00	32.00	4.00	4.00	4.00	0.00	0.00	0.00
Fire	60.00	62.00	62.00	0.00	0.00	0.00	0.00	0.00	0.00
Parks & Recreation	13.00	14.00	14.00	2.00	2.00	2.00	20.00	22.00	22.00
Police	68.75	69.75	69.75	5.00	5.00	4.00	3.00	3.00	4.00
Public Works	23.75	23.75	23.75	0.00	0.00	0.00	0.00	0.00	0.00
General Fund Total	222.50	225.50	223.50	12.00	12.00	11.00	23.00	25.00	27.00
Gas System	27.00	26.00	26.00	0.00	0.00	0.00	3.00	2.00	4.00
Cemetery	4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Way Improvement	11.75	11.75	11.75	0.00	0.00	0.00	0.00	0.00	0.00
Mass Transit	14.00	14.00	14.00	2.00	2.00	2.00	1.00	1.00	3.00
Sanitation	18.50	18.50	18.50	0.00	0.00	0.00	0.00	2.00	3.00
Communications	15.25	15.25	15.25	0.00	0.00	0.00	4.00	4.00	4.00
GRAND TOTAL	313.00	315.00	313.00	14.00	14.00	13.00	31.00	34.00	41.00

Administration Department

PERSONNEL SCHEDULE City Manager	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>011</u>			
City Manager	1	1	1
Assistant City Manager	1	1	1
Executive Assistant	1	1	1
Administrative Secretary	1	1	1
	4	4	4

PERSONNEL SCHEDULE City Attorney	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>012</u>			
City Attorney	1	1	1
Staff Attorney	1	1	0
Legal Secretary	1	1	1
	3	3	2

PERSONNEL SCHEDULE City Clerk	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>013</u>			
City Clerk	1	1	1
	1	1	1

PERSONNEL SCHEDULE Human Relations	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>016</u>			
Executive Director, Human Rights Commission	1	1	1
	1	1	1

PERSONNEL SCHEDULE Community Development	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>017</u>			
Code Administrator	0.3	0.3	0.3
Community Development Specialist	1	1	1
	1.3	1.3	1.3

Administration Department

PERSONNEL SCHEDULE Human Resources	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>124</u>			
Human Resources Director	1	1	1
Human Resources Specialist	1	1	1
Human Resources Assistant	1	1	1
Safety & Training Coordinator	2	1	1
Benefits Coordinator	1	1	1
	6	5	5

PERSONNEL SCHEDULE Code Enforcement	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>233</u>			
Code Administrator	0.7	0.7	0.7
Code Inspector, Senior	1	1	1
Development Liaison	1	1	1
Code Inspector	2	2	1
Property Maintenance Inspector	0	0	1
Secretary	1	1	1
Office Assistant (Part-time)	1	1	1
	6.7	6.7	6.7

PERSONNEL SCHEDULE Engineering	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>377</u>			
Engineer	1	1	1
Engineering Assistant	1	1	1
Seasonal Engineering Intern	0	0	1
	2	2	3

Finance Department

PERSONNEL SCHEDULE Finance Administration	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>121</u>			
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Administrative Secretary	1	1	1
Administrative Clerk	1	1	1
Occupational Tax Representative, Senior	1	1	1
Occupational Tax Representative, (Part-time)	1	1	1
Account Technician, Senior	0.25	0.25	0.25
	6.25	6.25	6.25

PERSONNEL SCHEDULE Information Technology	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>122</u>			
Information Systems Manager	1	1	1
Application Development Supervisor	1	1	1
Programmer / Analyst	1	1	1
Personal Computer Support Specialist	1	1	1
Network Administrator	1	1	1
I.T. Operations Technician	1	1	1
	6	6	6

Finance Department

PERSONNEL SCHEDULE Accounting	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>123</u>			
Accounting Manager	1	1	1
Account Technician	2	2	2
Utility Billing Supervisor	1	1	1
Utilities Servicer	3	3	3
Meter Reader	4	4	4
Meter Reader (Part-time)	1	1	1
	12	12	12

PERSONNEL SCHEDULE Treasury	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>125</u>			
Treasury Supervisor	1	1	0
Revenue Supervisor	1	1	1
Account Technician, Senior	1.75	1.75	1.75
Account Technician	1	1	1
Account Representative	5	5	5
Account Representative (Part-time)	2	2	2
Office Assistant/Switchboard	1	1	1
	12.75	12.75	11.75

Fire Department

PERSONNEL SCHEDULE Fire <u>232</u>	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
Fire Chief	1	1	1
Assistant Fire Chief	3	3	3
Fire Captain	3	2	2
Fire Lieutenant	12	12	12
Fire Driver - Engineer	18	18	18
Firefighter	21	24	24
Administrative Secretary	1	1	1
Secretary	1	1	1
	60	62	62

Parks and Recreation Department

PERSONNEL SCHEDULE Parks	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>451</u>			
Parks and Cemeteries Superintendent	0.5	0.5	0.5
Grounds / Maintenance Worker	4	4	4
Landscape Technician	2	2	2
	6.5	6.5	6.5

PERSONNEL SCHEDULE Golf	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>452</u>			
Golf Course Manager	0	1	1
Golf Course Maintenance Worker	1	1	1
Seasonal Grounds / Maintenance Worker	2	2	2
Seasonal Cashier	0	2	2
	3	6	6

PERSONNEL SCHEDULE Municipal Pool	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>454</u>			
Recreation Program Manager	0.25	0.25	0.25
Head Lifeguard	1	1	1
Senior Lifeguard	1	1	1
Lifeguard	12	12	12
Cashier	2	2	2
Concession Worker	2	2	2
	18.25	18.25	18.25

PERSONNEL SCHEDULE Recreation	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>456</u>			
Director, Parks and Recreation	1	1	1
Recreation Program Manager	0.75	0.75	0.75
Secretary, Senior	0.5	0.5	0.5
Recreation Facilities Supervisor	1	1	1
Recreation Center Worker	1	1	1
Recreation Center Worker (Part-time)	2	2	2
Custodial Worker	1	1	1
	7.25	7.25	7.25

Police Department

PERSONNEL SCHEDULE Police	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>231</u>			
Police Chief	1	1	1
Deputy Police Chief	1	1	1
Police Major	1.75	1.75	1.75
Police Lieutenant	3	3	4
Police Sergeant	6	6	6
Police Detective	6	6	6
Police Officer	39	42	41
Police Officer (COPS Grant)	3	0	0
Reserve Police Officer	3	3	4
Parking Enforcement Officer	1	1	1
School Crossing Guard	5	5	4
System Administrator	1	2	2
Administrative Secretary	1	1	1
Secretary, Senior	1	1	1
Secretary	2	2	2
Data Entry Operator	1	1	1
Office Assistant	1	1	1
	<i>76.75</i>	<i>77.75</i>	<i>77.75</i>

Public Works Department

PERSONNEL SCHEDULE Public Works Administration	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>341</u>			
Public Works Director	1	1	1
Secretary, Senior	0.5	0.5	0.5
	1.5	1.5	1.5

PERSONNEL SCHEDULE Municipal Facilities	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>014</u>			
Municipal Facilities Superintendent	1	1	1
Secretary, Senior	0.5	0.5	0.5
Municipal Facilities Worker, Senior	1	1	1
Municipal Facilities Worker	2	2	2
Municipal Facilities Assistant	2	2	2
	6.5	6.5	6.5

PERSONNEL SCHEDULE Traffic Control	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>234</u>			
Street Superintendent	0.25	0.25	0.25
Secretary, Senior	0.5	0.5	0.5
Equipment Operator, Senior	2	2	2
Crew Worker, Senior	1	1	1
Crew Worker	3	3	3
	6.75	6.75	6.75

PERSONNEL SCHEDULE Central Garage	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>366</u>			
Garage Superintendent	1	1	1
Account Clerk	1	1	1
Vehicle Mechanic	5	5	5
Vehicle Servicer	1	1	1
Vehicle Servicer Helper	1	1	1
	9	9	9

Gas Department

PERSONNEL SCHEDULE Gas Administration	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>771</u>			
Gas System Director	1	1	1
Gas Operations Manager	1	1	1
Administrative Secretary	1	1	1
Engineering Technician	1	1	0
Gas System Analyst	0	0	1
	4	4	4

PERSONNEL SCHEDULE Gas Distribution	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>772</u>			
Gas Distribution Engineer	1	1	1
Gas Distribution Superintendent	1	1	1
Gas Technical Supervisor	1	1	1
Secretary	1	1	1
Maintenance Welder	1	1	1
Gas Construction Supervisor	1	1	1
Gas Distribution Crew Leader	3	3	3
Gas Servicer	2	2	2
Gas Measurement Technician, Senior	1	0	0
Inventory Control Technician	1	1	1
Gas System Equipment Operator	3	3	3
Gas Measurement Technician	1	1	2
Gas Distribution Technician	3	3	2
Gas System Worker	3	3	3
Seasonal Gas System Worker	3	2	4
	26	24	26

Cemetery Fund

PERSONNEL SCHEDULE Cemeteries	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>453</u>			
Parks and Cemeteries Superintendent	0.5	0.5	0.5
Equipment Operator	2	2	2
Secretary, Senior	0.5	0.5	0.5
Grounds / Maintenance Worker	1	1	1
	4	4	4

Public Way Improvement (PWI) Fund

PERSONNEL SCHEDULE Public Way Improvement	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>342</u>			
Street Superintendent	0.75	0.75	0.75
Heavy Equipment Operator, Senior	1	1	1
Heavy Equipment Operator	2	2	2
Crew Worker, Senior	3	3	3
Crew Worker	5	5	5
	11.75	11.75	11.75

Henderson Area Rapid Transit (HART) Fund

PERSONNEL SCHEDULE HART	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>015</u>			
Mass Transit Director	1	1	1
Transit Supervisor	1	1	1
Office Assistant	1	1	1
Bus / Vehicle Mechanic	1	1	1
Bus Operator	9	9	9
Bus Operator (Part-time)	2	2	2
Bus Operator (On-Call)	1	1	3
Bus Preventive Maintenance Technician	1	1	1
	17	17	19

Sanitation Fund

PERSONNEL SCHEDULE Sanitation Collection	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>344</u>			
Sanitation Superintendent	0.5	0.5	0.5
Secretary, Senior	0.5	0.5	0.5
Equipment Operator	4	4	4
Sanitation Worker, Senior	2	2	2
Sanitation Worker	7	7	7
Seasonal Sanitation Worker	0	2	3
	14	16	17

PERSONNEL SCHEDULE Landfill	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>345</u>			
Sanitation Superintendent	0.5	0.5	0.5
Heavy Equipment Operator	3	3	3
Scale Operator	0.25	0.25	0.25
	3.75	3.75	3.75

PERSONNEL SCHEDULE Transfer Station	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>346</u>			
Scale Operator	0.75	0.75	0.75
	0.75	0.75	0.75

911 Fund

PERSONNEL SCHEDULE 911	Authorized Positions		
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<u>018</u>			
Police Major	0.25	0.25	0.25
Communications Supervisor	1	1	1
Lead Communications Officer	0	2	2
Communications Officer	14	12	12
Communications Officer (on-call)	4	4	4
	19.25	19.25	19.25

City of Henderson, Kentucky
Grade & Salary Ranges
Effective July 1, 2014

<u>Grade</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
1	18,105.83	21,727.71	26,253.03
2	19,177.64	23,012.03	27,806.73
3	20,248.32	24,297.53	29,360.47
4	21,320.14	25,582.98	30,913.02
5	22,390.78	26,868.46	32,466.75
6	23,460.25	28,153.94	34,018.15
7	24,533.23	29,439.44	35,573.02
8	25,602.73	30,723.73	37,124.42
9	26,674.55	32,009.22	38,678.15
10	27,745.19	33,294.70	40,231.86
11	28,816.99	34,578.99	41,783.26
12	29,887.65	35,865.63	43,336.99
13	30,958.31	37,149.97	44,889.54
13.5	33,587.33	39,237.86	44,889.54
14	32,030.13	38,435.46	46,444.44
15	33,100.76	39,720.93	47,994.67
15.5	34,307.27	41,151.55	47,994.67
16	34,171.42	41,005.26	49,548.37
17	35,243.24	42,290.73	51,102.11
18	36,313.90	43,576.20	52,655.82
19	37,384.55	44,861.68	54,208.40
20	38,455.19	46,147.16	55,759.81
21	39,527.00	47,432.65	57,314.67
22	40,597.64	48,716.96	58,866.07
23	41,668.31	50,002.42	60,419.78
24	42,740.13	51,287.91	61,973.51
25	43,810.78	52,572.22	63,526.07
26	44,882.58	53,858.85	65,078.63
27	45,952.07	55,592.58	66,631.19
28	47,025.04	56,428.66	68,186.09
29	48,094.54	57,714.12	69,736.31
30	49,167.50	58,999.62	71,292.38
31	50,236.98	60,283.94	72,843.76
32	51,308.80	61,569.39	74,397.49
33	52,379.46	62,854.88	75,950.04
34	53,448.95	64,140.37	77,501.43
35	54,521.92	65,425.83	79,056.33
36	55,591.40	66,710.16	80,608.87
37	56,664.37	67,996.80	82,162.60
38	57,733.87	69,281.12	83,715.16
39	58,805.69	70,565.43	85,267.73
40	59,876.32	71,852.07	86,820.29
41	60,946.98	73,136.39	88,372.85
42	62,018.81	74,421.87	89,927.73
43	63,089.46	75,707.36	91,479.12
44	64,161.27	76,992.81	93,034.01
45	65,231.91	78,277.13	94,585.41
46	66,302.58	79,562.61	96,139.14
47	67,373.22	80,848.09	97,692.84
48	68,443.87	82,133.56	99,243.10
49	69,515.70	83,419.05	100,797.98
50	70,586.34	84,703.36	102,350.53

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
A			
0301	7	Account Clerk	N
0306	9	Account Representative	N
0304	11	Account Technician	N
0305	14	Account Technician, Senior	N
0314	35	Accounting Manager	E
0307	9	Administrative Clerk	N
0063	14	Administrative Secretary	N
0229	31	Application Development Supervisor	E
0315	36	Assistant Finance Director	E
1110	27	Assistant Fire Chief	N
B			
0062	14	Benefits Coordinator	N
3701	10	Bus Operator	N
4204	10	Bus Preventive Maintenance Technician	N
4210	15	Bus/Vehicle Mechanic	N
C			
7001	3	Cashier-Recreation	N
0020	25	City Clerk	E
2320	37	City Engineer	E
1210	30	Code Administrator	E
1204	16	Code Inspector	N
1208	24	Code Inspector, Senior	N
1300	10	Communications Officer	N
1305	12	Communications Officer, Lead	N
1311	22	Communications Supervisor	E
8100	16	Community Development Specialist	N
4003	6	Crew Worker	N
4004	9	Crew Worker, Senior	N
6000	3	Custodial Worker	N
D			
0201	8	Data Entry Operator	N
1016	35	Deputy Police Chief	E
1203	16	Development Liaison	N
0321	47	Director, Finance	E
3020	45	Director, Gas System	E
0520	38	Director, Human Resources	E
3720	32	Director, Mass Transit	E
E			
2310	31	Engineer	E
2302	24	Engineering Assistant	E
3104	13	Engineering Technician	N
4040	9	Equipment Operator	N
4041	11	Equipment Operator, Senior	N
0010	17	Executive Assistant	N
8020	21	Executive Director, Human Relations Commission	E

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
F			
1106	20	Fire Captain	N
1120	43	Fire Chief	E
1103	15.5	Fire Driver - Engineer	N
1104	18	Fire Lieutenant	N
1102	13.5	Firefighter	N
1100	13.5	Firefighter-In-Training (hrly)	N
1101	13.5	Firefighter-In-Training (shift)	N
G			
4106	28	Garage Superintendent	E
3004	21	Gas Construction Supervisor	N
3002	17	Gas Distribution Crew Leader	N
3008	33	Gas Distribution Engineer	E
3006	30	Gas Distribution Superintendent	E
3005	11	Gas Distribution Technician	N
3105	12	Gas Measurement Technician	N
3010	37	Gas Operations Manager	E
3108	14	Gas Servicer	N
3003	20	Gas System Analyst	N
3001	12	Gas System Equipment Operator	N
3012	9	Gas System Worker	N
3110	21	Gas Technical Supervisor	N
4006	9	Golf Course Maintenance Worker	N
4010	18	Golf Course Manager	E
4000	5	Grounds/Maintenance Worker	N
H			
4043	14	Heavy Equipment Operator	N
4044	15	Heavy Equipment Operator, Senior	N
0508	12	Human Resources Assistant	N
0510	17	Human Resources Specialist	N
0063	14	HWU Administrative Assistant	N
4339	33	HWU Automation Manager	E
4338	21	HWU Automation Specialist	N
4308	37	HWU Chief Engineer	E
4343	43	HWU Chief Financial Officer	E
4303	17	HWU Construction Crew Leader	N
4337	18	HWU Construction Inspector	N
4329	30	HWU Construction Superintendent	E
4310	42	HWU Director of Field Operations	E
4357	38	HWU Director of Plant Operations	E
3104	13	HWU Engineering Technician	N
4332	24	HWU GIS Manager	E
4331	33	HWU Information System Manager	E
0302	10	HWU Inventory Control Technician	N
4350	15	HWU Laboratory Technician	N
4334	20	HWU Maintenance Team Leader	N
4325	10	HWU Maintenance Technician I	N
4326	14	HWU Maintenance Technician II	N
4327	18	HWU Maintenance Technician, Senior	N
4206	14	HWU Mechanic	N
4355	16	HWU Environmental Compliance & Pretreatment Coordinator	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
4314	31	HWU Projects & Compliance Manager	E
4328	25	HWU Purchasing Manager	E
4307	20	HWU Safety & Training Coordinator	N
4300	1	HWU Seasonal Position	N
0060	9	HWU Secretary	N
0061	11	HWU Secretary, Senior	N
4313	13	HWU Utility Locator/Geospatial Technician	N
4302	17	HWU Utility System Crew Leader	N
4304	17	HWU Utility System Specialist	N
4311	30	HWU Utility System Superintendent	E
4312	9	HWU Utility System Worker I	N
4315	11	HWU Utility System Worker II	N
4319	14	HWU Utility System Worker III	N
4334	21	HWU Wastewater Treatment Operator Chief	N
4330	10	HWU Wastewater Treatment Operator I	N
4333	6	HWU Wastewater Treatment Operator I, Part-time	N
4326	16	HWU Wastewater Treatment Operator II	N
4356	17	HWU Water Quality Specialist	N
4333	21	HWU Water Treatment Operator Chief	N
4321	10	HWU Water Treatment Operator I	N
4324	16	HWU Water Treatment Operator II	N
3100	16	HWU Welder/Fabricator	N
I			
0231	33	Information Systems Manager	E
0210	13	Information Technology Operations Technician	N
0302	10	Inventory Control Technician	N
L			
4007	7	Landscape Technician	N
0064	13	Legal Secretary	N
M			
3100	16	Maintenance Welder	N
3304	9	Meter Reader	N
6102	8	Municipal Facilities Assistant	N
6110	31	Municipal Facilities Superintendent	E
6104	13	Municipal Facilities Worker	N
6106	15	Municipal Facilities Worker, Senior	N
N			
0213	22	Network Administrator	N
O			
0390	14	Occupational Tax Representative, Senior	N
0391	9	Occupational Tax Representative	N
0112	7	Office Assistant	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
P			
1000	7	Parking Enforcement Officer	N
4101	21	Parks and Cemeteries Superintendent	E
0215	16	PC Support Specialist	N
1020	44	Police Chief	E
1012	22	Police Lieutenant	E
1014	27	Police Major	E
1004	13.5	Police Officer	N
1008	18	Police Sergeant	N
0221	24	Programmer/Analyst	N
1202	12	Property Maintenance Inspector	N
R			
7005	8	Recreation Center Worker	N
7006	15	Recreation Facilities Supervisor	E
7010	23	Recreation Program Manager	E
0311	17	Revenue Supervisor	N
S			
0515	20	Safety & Training Coordinator	N
4108	30	Sanitation Superintendent	E
4001	5	Sanitation Worker	N
4002	6	Sanitation Worker, Senior	N
4005	6	Scale Operator	N
1001	3	School Crossing Guard	N
0060	9	Secretary	N
0061	11	Secretary, Senior	N
4110	30	Street Superintendent	E
0212	17	System Administrator	N
T			
3710	16	Transit Supervisor	N
0316	28	Treasury Supervisor	E
U			
3308	17	Utility Billing Supervisor	N
3303	12	Utilities Servicer	N
V			
4206	14	Vehicle Mechanic	N
4203	8	Vehicle Servicer	N
4202	6	Vehicle Servicer Helper	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
4300	1	HWU Seasonal Position	N
7001	3	Cashier-Recreation	N
6000	3	Custodial Worker	N
1001	3	School Crossing Guard	N
4000	5	Grounds/Maintenance Worker	N
4001	5	Sanitation Worker	N
4003	6	Crew Worker	N
4333	6	HWU Wastewater Treatment Operator I, Part-time	N
4002	6	Sanitation Worker, Senior	N
4005	6	Scale Operator	N
4202	6	Vehicle Servicer Helper	N
0301	7	Account Clerk	N
4007	7	Landscape Technician	N
0112	7	Office Assistant	N
1000	7	Parking Enforcement Officer	N
0201	8	Data Entry Operator	N
6102	8	Municipal Facilities Assistant	N
7005	8	Recreation Center Worker	N
4203	8	Vehicle Servicer	N
0306	9	Account Representative	N
0307	9	Administrative Clerk	N
4004	9	Crew Worker, Senior	N
4040	9	Equipment Operator	N
3012	9	Gas System Worker	N
4006	9	Golf Course Maintenance Worker	N
0060	9	HWU Secretary	N
4312	9	HWU Utility System Worker I	N
3304	9	Meter Reader	N
0391	9	Occupational Tax Representative	N
0060	9	Secretary	N
3701	10	Bus Operator	N
4204	10	Bus Preventive Maintenance Technician	N
1300	10	Communications Officer	N
0302	10	HWU Inventory Control Technician	N
4325	10	HWU Maintenance Technician I	N
4330	10	HWU Wastewater Treatment Operator I	N
4321	10	HWU Water Treatment Operator I	N
0302	10	Inventory Control Technician	N
0304	11	Account Technician	N
4041	11	Equipment Operator, Senior	N
3005	11	Gas Distribution Technician	N
0061	11	HWU Secretary, Senior	N
4315	11	HWU Utility System Worker II	N
0061	11	Secretary, Senior	N
1305	12	Communications Officer, Lead	N
3105	12	Gas Measurement Technician	N
3001	12	Gas System Equipment Operator	N
0508	12	Human Resources Assistant	N
1202	12	Property Maintenance Inspector	N
3303	12	Utilities Servicer	N
3104	13	Engineering Technician	N
3104	13	HWU Engineering Technician	N
4313	13	HWU Utility Locator/Geospatial Technician	N
0210	13	Information Technology Operations Technician	N
0064	13	Legal Secretary	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
6104	13	Municipal Facilities Worker	N
1102	13.5	Firefighter	N
1100	13.5	Firefighter-In-Training (hrly)	N
1101	13.5	Firefighter-In-Training (shift)	N
1004	13.5	Police Officer	N
0305	14	Account Technician, Senior	N
0063	14	Administrative Secretary	N
0062	14	Benefits Coordinator	N
3108	14	Gas Servicer	N
4043	14	Heavy Equipment Operator	N
0063	14	HWU Administrative Assistant	N
4326	14	HWU Maintenance Technician II	N
4206	14	HWU Mechanic	N
4319	14	HWU Utility System Worker III	N
0390	14	Occupational Tax Representative, Senior	N
4206	14	Vehicle Mechanic	N
4210	15	Bus/Vehicle Mechanic	N
4044	15	Heavy Equipment Operator, Senior	N
4350	15	HWU Laboratory Technician	N
6106	15	Municipal Facilities Worker, Senior	N
7006	15	Recreation Facilities Supervisor	E
1103	15.5	Fire Driver - Engineer	N
1204	16	Code Inspector	N
8100	16	Community Development Specialist	N
1203	16	Development Liaison	N
4355	16	HWU Environmental Compliance & Pretreatment Coordinator	N
4326	16	HWU Wastewater Treatment Operator II	N
4324	16	HWU Water Treatment Operator II	N
3100	16	HWU Welder/Fabricator	N
3100	16	Maintenance Welder	N
0215	16	PC Support Specialist	N
3710	16	Transit Supervisor	N
0010	17	Executive Assistant	N
3002	17	Gas Distribution Crew Leader	N
0510	17	Human Resources Specialist	N
4303	17	HWU Construction Crew Leader	N
4302	17	HWU Utility System Crew Leader	N
4304	17	HWU Utility System Specialist	N
4356	17	HWU Water Quality Specialist	N
0311	17	Revenue Supervisor	N
0212	17	System Administrator	N
3308	17	Utility Billing Supervisor	N
1104	18	Fire Lieutenant	N
4010	18	Golf Course Manager	E
4337	18	HWU Construction Inspector	N
4327	18	HWU Maintenance Technician, Senior	N
1008	18	Police Sergeant	N
1106	20	Fire Captain	N
3003	20	Gas System Analyst	N
4334	20	HWU Maintenance Team Leader	N
4307	20	HWU Safety & Training Coordinator	N
0515	20	Safety & Training Coordinator	N
8020	21	Executive Director, Human Relations Commission	E
3004	21	Gas Construction Supervisor	N
3110	21	Gas Technical Supervisor	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
4338	21	HWU Automation Specialist	N
4334	21	HWU Wastewater Treatment Operator Chief	N
4333	21	HWU Water Treatment Operator Chief	N
4101	21	Parks and Cemeteries Superintendent	E
1311	22	Communications Supervisor	E
0213	22	Network Administrator	N
1012	22	Police Lieutenant	E
7010	23	Recreation Program Manager	E
1208	24	Code Inspector, Senior	N
2302	24	Engineering Assistant	E
4332	24	HWU GIS Manager	E
0221	24	Programmer/Analyst	N
0020	25	City Clerk	E
4328	25	HWU Purchasing Manager	E
1110	27	Assistant Fire Chief	N
1014	27	Police Major	E
4106	28	Garage Superintendent	E
0316	28	Treasury Supervisor	E
1210	30	Code Administrator	E
3006	30	Gas Distribution Superintendent	E
4329	30	HWU Construction Superintendent	E
4311	30	HWU Utility System Superintendent	E
4108	30	Sanitation Superintendent	E
4110	30	Street Superintendent	E
0229	31	Application Development Supervisor	E
2310	31	Engineer	E
4314	31	HWU Projects & Compliance Manager	E
6110	31	Municipal Facilities Superintendent	E
3720	32	Director, Mass Transit	E
3008	33	Gas Distribution Engineer	E
4339	33	HWU Automation Manager	E
4331	33	HWU Information System Manager	E
0231	33	Information Systems Manager	E
0314	35	Accounting Manager	E
1016	35	Deputy Police Chief	E
0315	36	Assistant Finance Director	E
2320	37	City Engineer	E
3010	37	Gas Operations Manager	E
4308	37	HWU Chief Engineer	E
0520	38	Director, Human Resources	E
4357	38	HWU Director of Plant Operations	E
4310	42	HWU Director of Field Operations	E
1120	43	Fire Chief	E
4343	43	HWU Chief Financial Officer	E
1020	44	Police Chief	E
3020	45	Director, Gas System	E
0321	47	Director, Finance	E

GENERAL FUND REVENUE AND EXPENSE SUMMARY							
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 17,172,859	\$ 18,210,379	\$ 18,467,798	\$ 18,099,300	\$ 18,599,300	\$ 500,000	2.8%
Service Charges & Fees	551,847	529,074	524,170	528,100	548,300	20,200	3.8%
Fines	24,252	23,324	22,373	21,000	26,000	5,000	23.8%
Licenses & Permits	77,643	81,091	84,395	82,000	99,600	17,600	21.5%
Rents & Concessions	120,090	116,558	112,099	117,050	117,400	350	0.3%
Sales of Surplus Property	(88,679)	30,364	173,087	20,000	20,400	400	2.0%
Other	3,811,326	3,339,207	3,229,025	3,261,550	3,337,900	76,350	2.3%
In Lieu of Tax Payments	3,136,189	3,140,916	3,140,095	3,140,700	3,140,700	-	0.0%
Total Revenue	\$ 24,805,527	\$ 25,470,913	\$ 25,753,042	\$ 25,269,700	\$ 25,889,600	\$ 619,900	2.5%
Expenditures:							
Personnel Services	\$ 16,839,189	\$ 15,796,193	\$ 15,848,786	\$ 17,451,490	\$ 17,768,580	\$ 317,090	1.8%
Supplies	758,825	786,806	813,705	897,400	844,440	(52,960)	-5.9%
Maintenance	657,163	694,076	839,889	915,220	907,570	(7,650)	-0.8%
Services	1,966,663	2,156,445	2,347,401	2,618,370	2,900,900	282,530	10.8%
Sundry	415,332	459,937	477,341	476,500	479,000	2,500	0.5%
Capital	712,452	659,644	490,601	576,020	1,402,440	826,420	143.5%
Transfers	2,854,135	3,065,000	3,735,319	4,270,000	4,097,070	(172,930)	-4.0%
Total Expenditures	\$ 24,203,759	\$ 23,618,101	\$ 24,553,042	\$ 27,205,000	\$ 28,400,000	\$ 1,195,000	4.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ 601,768	\$ 1,852,812	\$ 1,200,000	\$ (1,935,300)	\$ (2,510,400)		
Fund Balance 7/1	\$ 7,008,306	\$ 7,610,074	\$ 9,462,886	\$ 9,462,886	\$ 10,662,886		
Fund Balance 6/30	\$ 7,610,074	\$ 9,462,886	\$ 10,662,886	\$ 7,527,586	\$ 8,152,486		

GAS FUND REVENUE AND EXPENSE SUMMARY							
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
Gas Sales	\$ 15,104,974	\$ 16,657,230	\$ 20,040,000	\$ 20,209,000	\$ 20,520,000	\$ 311,000	1.5%
Penalties	58,788	58,265	57,500	55,000	52,500	(2,500)	-4.5%
Taxable Sales	862	827	200	900	200	(700)	-77.8%
Service / Main Lines	64,327	31,157	35,000	18,500	27,500	9,000	48.6%
Service Charges	11,600	10,525	11,000	11,000	11,000	-	0.0%
Interest	49,198	17,007	31,500	35,600	30,300	(5,300)	-14.9%
Other	49,931	54,856	14,260	14,000	15,000	1,000	7.1%
Sale of Surplus Property	-	4,889	12,400	1,000	1,500	500	50.0%
PEAK Rebate	268,759	275,121	279,200	260,000	270,000	10,000	3.8%
Total Revenue	\$ 15,608,439	\$ 17,109,877	\$ 20,481,060	\$ 20,605,000	\$ 20,928,000	\$ 323,000	1.6%
Expenditures:							
Personnel Services	\$ 1,699,039	\$ 1,617,325	\$ 1,690,920	\$ 1,811,700	\$ 1,865,630	\$ 53,930	3.0%
Cost of Natural Gas	11,442,087	12,476,617	15,622,000	15,900,000	16,100,000	200,000	1.3%
Supplies	86,016	94,502	91,132	103,300	94,800	(8,500)	-8.2%
Maintenance	261,704	275,706	265,300	291,460	268,260	(23,200)	-8.0%
Services	123,376	123,961	164,620	226,840	214,460	(12,380)	-5.5%
Sundry	2,569,929	2,580,784	2,622,200	2,615,300	2,672,850	57,550	2.2%
Capital	19,541	16,211	112,440	198,400	298,000	99,600	50.2%
Total Expenditures	\$ 16,201,692	\$ 17,185,106	\$ 20,568,612	\$ 21,147,000	\$ 21,514,000	\$ 367,000	1.7%
Excess (Deficiency) of Revenues Over Expenditures	\$ (593,253)	\$ (75,229)	\$ (87,552)	\$ (542,000)	\$ (586,000)		
Fund Balance 7/1	\$ 7,307,591	\$ 6,714,338	\$ 6,639,109	\$ 6,639,109	\$ 6,551,557		
Fund Balance 6/30	\$ 6,714,338	\$ 6,639,109	\$ 6,551,557	\$ 6,097,109	\$ 5,965,557		

PUBLIC WAY IMPROVEMENT FUND REVENUE AND EXPENSE SUMMARY							
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 302	\$ 410	\$ 244	\$ 300	\$ -	\$ (300)	-100.0%
Municipal Aid	625,680	669,227	673,000	673,000	677,000	4,000	0.6%
Local Gov't Economic Assist.	159,428	135,687	101,365	52,000	53,000	1,000	1.9%
Henderson Water Utility	55,285	67,114	105,862	105,200	70,000	(35,200)	-33.5%
Miscellaneous	6,321	4,444	9,692	5,500	6,000	500	9.1%
Transfer from General	390,000	692,000	852,000	931,000	846,000	(85,000)	-9.1%
Total Revenue	\$ 1,237,016	\$ 1,568,882	\$ 1,742,163	\$ 1,767,000	\$ 1,652,000	\$ (115,000)	-6.5%
Expenditures:							
Personnel Services	\$ 661,512	\$ 649,145	\$ 659,205	\$ 677,060	\$ 685,130	\$ 8,070	1.2%
Supplies	48,209	62,342	89,699	95,460	91,990	(3,470)	-3.6%
Maintenance	657,047	719,334	960,000	959,200	825,900	(133,300)	-13.9%
Services	8,972	10,257	9,768	12,280	24,980	12,700	103.4%
Sundry	22,619	23,829	23,533	23,000	24,000	1,000	4.3%
Total Expenditures	\$ 1,398,359	\$ 1,464,907	\$ 1,742,205	\$ 1,767,000	\$ 1,652,000	\$ (115,000)	-6.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ (161,343)	\$ 103,975	\$ (42)	\$ -	\$ -		
Fund Balance 7/1	\$ 82,872	\$ (78,471)	\$ 25,504	\$ 25,504	\$ 25,462		
Fund Balance 6/30	\$ (78,471)	\$ 25,504	\$ 25,462	\$ 25,504	\$ 25,462		

SANITATION FUND REVENUE AND EXPENSE SUMMARY							
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
Collection Fees	\$ 2,086,171	\$ 2,320,450	\$ 2,300,802	\$ 2,349,000	\$ 2,319,000	\$ (30,000)	-1.3%
Transfer Station Fees	461,306	440,932	700,904	760,000	728,000	(32,000)	-4.2%
Recycling Fees	123,103	122,857	121,100	123,000	123,000	-	0.0%
Interest	35,899	65	16,797	35,840	23,440	(12,400)	-34.6%
Sale of Scrap and Equipment	27,931	50,524	21,002	26,000	18,000	(8,000)	-30.8%
Revenue from County	91,533	93,820	96,160	96,160	98,560	2,400	2.5%
Transfer from General	-	-	48,000	100,000	-	(100,000)	-100.0%
Other	3,212	5,770	4,359	6,000	4,000	(2,000)	-33.3%
Total Revenue	\$ 2,829,155	\$ 3,034,418	\$ 3,309,124	\$ 3,496,000	\$ 3,314,000	\$ (182,000)	-5.2%
Expenditures:							
Personnel Services	\$ 1,058,293	\$ 1,017,761	\$ 1,064,360	\$ 1,129,750	\$ 1,143,560	\$ 13,810	1.2%
Supplies	108,335	103,819	104,101	125,930	114,370	(11,560)	-9.2%
Maintenance	165,086	113,992	104,505	119,160	115,580	(3,580)	-3.0%
Services	1,437,119	1,506,995	1,675,006	1,861,310	1,667,290	(194,020)	-10.4%
Sundry	195,495	170,312	223,495	220,850	232,200	11,350	5.1%
Capital	-	-	110,763	125,000	30,000	(95,000)	-76.0%
Total Expenditures	\$ 2,964,328	\$ 2,912,879	\$ 3,282,230	\$ 3,582,000	\$ 3,303,000	\$ (279,000)	-7.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ (135,173)	\$ 121,539	\$ 26,894	\$ (86,000)	\$ 11,000		
Fund Balance 7/1	\$ (589,892)	\$ (725,065)	\$ (603,526)	\$ (603,526)	\$ (576,632)		
Fund Balance 6/30	\$ (725,065)	\$ (603,526)	\$ (576,632)	\$ (689,526)	\$ (565,632)		

MASS TRANSIT FUND REVENUE AND EXPENSE SUMMARY							
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
Bus Fares	\$ 39,871	\$ 39,571	\$ 39,776	\$ 40,000	\$ 40,000	\$ -	0.0%
FTA Grant	676,033	711,215	627,737	998,000	885,000	(113,000)	-11.3%
State Grant	33,794	29,881	-	34,000	58,000	24,000	70.6%
Local Share (General Fund)	629,000	695,000	672,000	547,000	470,000	(77,000)	-14.1%
Interest	167	164	196	-	-	-	N/A
Other	16,112	8,254	20,977	4,000	4,000	-	0.0%
Total Revenue	\$ 1,394,977	\$ 1,484,085	\$ 1,360,686	\$ 1,623,000	\$ 1,457,000	\$ (166,000)	-10.2%
Expenditures:							
Personnel Services	\$ 937,406	\$ 871,387	\$ 878,956	\$ 964,530	\$ 1,017,690	\$ 53,160	5.5%
Supplies	115,344	111,694	112,807	127,990	124,500	(3,490)	-2.7%
Maintenance	60,520	67,780	74,660	75,100	77,750	2,650	3.5%
Services	138,281	154,113	150,790	167,380	182,160	14,780	8.8%
Sundry	34,631	41,245	38,721	36,500	36,500	-	0.0%
Capital	69,970	261,167	104,232	251,500	18,400	(233,100)	-92.7%
Total Expenditures	\$ 1,356,152	\$ 1,507,386	\$ 1,360,166	\$ 1,623,000	\$ 1,457,000	\$ (166,000)	-10.2%
Excess (Deficiency) of Revenues Over Expenditures	\$ 38,825	\$ (23,301)	\$ 520	\$ -	\$ -		
Fund Balance 7/1	\$ 134,596	\$ 173,421	\$ 150,120	\$ 150,120	\$ 150,640		
Fund Balance 6/30	\$ 173,421	\$ 150,120	\$ 150,640	\$ 150,120	\$ 150,640		

EMERGENCY COMMUNICATIONS FUND REVENUE AND EXPENSE SUMMARY							
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
911 Telephone Revenue	\$ 414,280	\$ 408,823	\$ 400,199	\$ 420,000	\$ 388,000	\$ (32,000)	-7.6%
911 Wireless Revenue	184,271	169,431	187,600	175,000	158,000	(17,000)	-9.7%
Transfer from General	215,000	219,000	292,000	384,000	494,000	110,000	28.6%
Revenue from County	88,208	74,863	98,000	128,000	164,000	36,000	28.1%
Interest	83	80	98	-	-	-	N/A
Total Revenue	\$ 901,842	\$ 872,197	\$ 977,897	\$ 1,107,000	\$ 1,204,000	\$ 97,000	8.8%
Expenditures:							
Personnel Services	\$ 765,224	\$ 714,216	\$ 766,504	\$ 893,290	\$ 913,470	\$ 20,180	2.3%
Supplies	14,516	5,853	6,630	9,630	9,630	-	0.0%
Maintenance	35,510	39,766	47,700	36,930	39,930	3,000	8.1%
Services	136,215	118,205	134,652	140,850	240,970	100,120	71.1%
Capital	-	-	22,295	26,300	-	(26,300)	-100.0%
Total Expenditures	\$ 951,465	\$ 878,040	\$ 977,781	\$ 1,107,000	\$ 1,204,000	\$ 97,000	8.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ (49,623)	\$ (5,843)	\$ 116	\$ -	\$ -		
Fund Balance 7/1	\$ 88,025	\$ 38,402	\$ 32,559	\$ 32,559	\$ 32,675		
Fund Balance 6/30	\$ 38,402	\$ 32,559	\$ 32,675	\$ 32,559	\$ 32,675		

CIVIL SERVICE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 3	\$ 10	\$ 5	\$ -	\$ -	\$ -	N/A
Employee Contributions	2,143	2,154	2,186	2,500	2,500	-	0.0%
Employer Match	2,143	2,154	2,186	2,500	2,500	-	0.0%
Transfer from General	217,000	212,000	183,000	227,000	182,000	(45,000)	-19.8%
Taxes	375	193	143	-	-	-	N/A
Total Revenues	\$ 221,664	\$ 216,511	\$ 187,520	\$ 232,000	\$ 187,000	\$ (45,000)	-19.4%
Expenditures:							
Pension Benefits	\$ 199,749	\$ 196,179	\$ 163,404	\$ 205,110	\$ 159,260	\$ (45,850)	-22.4%
Health Benefits	18,610	21,827	21,473	24,000	24,940	940	3.9%
Other	2,782	2,472	2,541	2,890	2,800	(90)	-3.1%
Total Expenditures	\$ 221,141	\$ 220,478	\$ 187,418	\$ 232,000	\$ 187,000	\$ (45,000)	-19.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ 523	\$ (3,967)	\$ 102	\$ -	\$ -		
Fund Balance 7/1	\$ (4,526)	\$ (4,003)	\$ (7,970)	\$ (7,970)	\$ (7,868)		
Fund Balance 6/30	\$ (4,003)	\$ (7,970)	\$ (7,868)	\$ (7,970)	\$ (7,868)		

POLICE & FIRE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 1	\$ 7	\$ 8	\$ -	\$ -	\$ -	N/A
Transfer from General	418,000	418,000	418,000	437,000	435,000	(2,000)	-0.5%
Taxes	554	431	392	-	-	-	N/A
Total Revenues	\$ 418,555	\$ 418,438	\$ 418,400	\$ 437,000	\$ 435,000	\$ (2,000)	-0.5%
Expenditures:							
Pension Benefits	\$ 368,081	\$ 377,774	\$ 379,987	\$ 390,480	\$ 387,450	\$ (3,030)	-0.8%
Other	2,882	2,782	2,782	3,100	3,100	-	0.0%
Health Insurance Benefits	43,578	37,834	35,270	43,420	44,450	1,030	2.4%
Total Expenditures	\$ 414,541	\$ 418,390	\$ 418,039	\$ 437,000	\$ 435,000	\$ (2,000)	-0.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,014	\$ 48	\$ 361	\$ -	\$ -		
Fund Balance 7/1	\$ (9,631)	\$ (5,617)	\$ (5,569)	\$ (5,569)	\$ (5,208)		
Fund Balance 6/30	\$ (5,617)	\$ (5,569)	\$ (5,208)	\$ (5,569)	\$ (5,208)		

HEALTH INSURANCE FUND REVENUE AND EXPENSE SUMMARY							
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 1,326	\$ 1,944	\$ 1,944	\$ 2,000	\$ 1,670	\$ (330)	-16.5%
Employee Contributions	267,409	404,718	396,227	390,000	400,000	10,000	2.6%
Premiums - Planning/GIS	4,003	-	-	-	-	-	N/A
Premiums - Water	1,324,997	1,064,867	1,074,388	1,218,000	1,283,250	65,250	5.4%
Premiums - Power & Light	621,329	511,983	526,201	574,000	604,750	30,750	5.4%
Premiums - 911	192,000	149,979	168,738	213,500	224,940	11,440	5.4%
Premiums - DSC	295,999	242,326	236,698	259,000	272,890	13,890	5.4%
Premiums - General Fund	3,456,987	2,759,125	2,863,872	3,255,000	3,444,180	189,180	5.8%
Premiums - Gas Fund	397,332	321,450	324,148	364,000	383,500	19,500	5.4%
Premiums - HART	223,999	176,850	176,900	196,000	206,500	10,500	5.4%
Premiums - PWI	169,333	150,337	145,750	164,500	173,320	8,820	5.4%
Premiums - Cemetery Fund	64,000	53,800	54,696	56,000	59,000	3,000	5.4%
Total Revenue	\$ 7,018,714	\$ 5,837,379	\$ 5,969,562	\$ 6,692,000	\$ 7,054,000	\$ 362,000	5.4%
Expenditures:							
Administration Expense	\$ 589,047	\$ 614,481	\$ 615,142	\$ 610,000	\$ 620,000	\$ 10,000	1.6%
Insurance Benefits	5,838,476	5,011,787	5,626,641	6,082,000	6,434,000	352,000	5.8%
Total Expenditures	\$ 6,427,523	\$ 5,626,268	\$ 6,241,783	\$ 6,692,000	\$ 7,054,000	\$ 362,000	5.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ 591,191	\$ 211,111	\$ (272,221)	\$ -	\$ -		
Fund Balance 7/1	\$ (1,084,572)	\$ (493,381)	\$ (282,270)	\$ (282,270)	\$ (554,491)		
Fund Balance 6/30	\$ (493,381)	\$ (282,270)	\$ (554,491)	\$ (282,270)	\$ (554,491)		

HEALTH REIMBURSEMENT ARRANGEMENT REVENUE AND EXPENSE SUMMARY							
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
Other Income	\$ 493	\$ 405	\$ 309	\$ 1,000	\$ -	\$ (1,000)	-100.0%
Transfers	160,000	429,000	409,500	400,000	400,000	-	0.0%
Total Revenue	160,493	429,405	409,809	401,000	400,000	(1,000)	-0.2%
Expenditures:							
Sundry Charges Total	\$ 241,570	\$ 401,368	\$ 409,444	\$ 401,000	\$ 400,000	\$ (1,000)	-0.2%
Total Expenditures	\$ 241,570	\$ 401,368	\$ 409,444	\$ 401,000	\$ 400,000	\$ (1,000)	-0.2%
Excess (Deficiency) of Revenues Over Expenditures	\$ (81,077)	\$ 28,037	\$ 365	\$ -	\$ -		
Fund Balance 7/1	\$ 198,906	\$ 117,829	\$ 145,866	\$ 145,866	\$ 146,231		
Fund Balance 6/30	\$ 117,829	\$ 145,866	\$ 146,231	\$ 145,866	\$ 146,231		

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
Comm. Develop. Block Grant	\$ 376,065	\$ 215,862	\$ 254,387	\$ 362,000	\$ 465,000	\$ 103,000	28.5%
Total Revenue	\$ 388,065	\$ 215,862	\$ 254,387	\$ 362,000	\$ 465,000	\$ 103,000	28.5%
Expenditures:							
Acquisition	\$ 2,168	\$ 3,753	\$ -	\$ 1,000	\$ 2,020	\$ 1,020	102.0%
Rehabilitation	89,618	167,713	65,000	130,400	162,740	32,340	24.8%
Administration	45,926	42,785	45,768	40,700	42,120	1,420	3.5%
Public Facilities	214,109	-	7,096	159,400	226,530	67,130	42.1%
Public Services	34,444	32,088	34,326	30,500	31,590	1,090	3.6%
Total Expenditures	\$ 386,265	\$ 246,339	\$ 152,190	\$ 362,000	\$ 465,000	\$ 103,000	28.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,800	\$ (30,477)	\$ 102,197	\$ -	\$ -		
Fund Balance 7/1	\$ (1,800)	\$ -	\$ (30,477)	\$ (30,477)	\$ 71,720		
Fund Balance 6/30	\$ -	\$ (30,477)	\$ 71,720	\$ (30,477)	\$ 71,720		

HOME GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
HOME Program	\$ 12,000	\$ -	\$ -	\$ 264,000	\$ 120,000	\$ (144,000)	-54.5%
Total Revenue	\$ 12,000	\$ -	\$ -	\$ 264,000	\$ 120,000	\$ (144,000)	-54.5%
Expenditures:							
Construction	\$ -	\$ -	\$ -	\$ 240,000	\$ 120,000	\$ (120,000)	-50.0%
Administration	-	-	-	24,000	-	(24,000)	-100.0%
Total Expenditures	\$ 12,000	\$ -	\$ -	\$ 264,000	\$ 120,000	\$ (144,000)	-54.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 6/30	\$ -	\$ -	\$ -	\$ -	\$ -		

POLICE INVESTIGATION FUND REVENUE AND EXPENSE SUMMARY							
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sale of Equipment	\$ 337	\$ 8,789	\$ -	\$ -	\$ -	\$ -	N/A
Interest	432	473	412	200	200	-	0.0%
Investigation Income	6,472	4,994	200	5,800	4,800	(1,000)	-17.2%
Federal Grant	-	-	37,835	38,000	-	(1)	0.0%
Reserved Fund Balance	-	-	-	52,000	43,000	(9,000)	-17.3%
Total Revenue	\$ 7,241	\$ 14,256	\$ 38,447	\$ 96,000	\$ 48,000	\$ (48,000)	-50.0%
Expenditures:							
Special Services	\$ 14,372	\$ 13,242	\$ 65,375	\$ 96,000	\$ 48,000	\$ (48,000)	-50.0%
Total Expenditures	\$ 14,372	\$ 13,242	\$ 65,375	\$ 96,000	\$ 48,000	\$ (48,000)	-50.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ (7,131)	\$ 1,014	\$ (26,928)	\$ -	\$ -		
Fund Balance 7/1	\$ 76,041	\$ 68,910	\$ 69,924	\$ 69,924	\$ 42,996		
Fund Balance 6/30	\$ 68,910	\$ 69,924	\$ 42,996	\$ 69,924	\$ 42,996		

CEMETERY FUND REVENUE AND EXPENSE SUMMARY							
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sales	\$ 197,233	\$ 230,533	\$ 179,499	\$ 190,400	\$ 185,500	\$ (4,900)	-2.6%
Taxable Sales	1,261	2,516	1,753	1,500	1,500	-	0.0%
Interest	2,557	141	6	100	-	(100)	-100.0%
Transfer from General	-	46,000	188,000	221,000	233,000	12,000	5.4%
Total Revenues	\$ 201,051	\$ 279,190	\$ 369,258	\$ 413,000	\$ 420,000	\$ 7,000	1.7%
Expenditures:							
Personnel Services	\$ 248,892	\$ 237,342	\$ 218,896	\$ 247,840	\$ 252,950	\$ 5,110	2.1%
Supplies	14,800	17,806	17,125	19,380	18,790	(590)	-3.0%
Maintenance	16,890	14,316	16,290	19,510	21,480	1,970	10.1%
Services	94,162	86,686	106,741	117,670	117,280	(390)	-0.3%
Sundry	7,602	8,491	9,460	8,600	9,500	0	0.0%
Capital	15,808	29,316	-	-	-	8,000	N/A
Total Expenditures	\$ 398,154	\$ 393,957	\$ 368,512	\$ 413,000	\$ 420,000	\$ 7,000	1.7%
Excess (Deficiency) of Revenues Over Expenditures	\$ (197,103)	\$ (114,767)	\$ 746	\$ -	\$ -		
Fund Balance 7/1	\$ 300,838	\$ 103,735	\$ (11,032)	\$ (11,032)	\$ (10,286)		
Fund Balance 6/30	\$ 103,735	\$ (11,032)	\$ (10,286)	\$ (11,032)	\$ (10,286)		

BOND FUND REVENUE AND EXPENSE SUMMARY							
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 874	\$ 983	\$ 80	\$ 1,500	\$ -	\$ (1,500)	-100.0%
America Bond Subsidy	138,714	137,170	124,555	135,300	133,000	(2,300)	-1.7%
Tax Revenue	525	242	120	-	-	-	N/A
HWU Contribution	374,123	528,780	732,461	721,900	805,000	83,100	11.5%
Transfer from General	734,600	783,000	777,000	778,000	837,000	59,000	7.6%
Transfer from Construction	525,246	935,398	1,362,280	1,362,300	1,365,000	2,700	0.2%
Total Revenue	\$ 1,774,082	\$ 2,385,573	\$ 2,996,496	\$ 2,999,000	\$ 3,140,000	\$ 141,000	4.7%
Expenditures:							
Interest	\$ 750,582	\$ 925,391	\$ 1,102,741	\$ 1,104,000	\$ 1,230,000	\$ 126,000	11.4%
Bonds	955,000	1,460,000	1,895,000	1,895,000	1,910,000	15,000	0.8%
Total Expenditures	\$ 1,705,582	\$ 2,385,391	\$ 2,997,741	\$ 2,999,000	\$ 3,140,000	\$ 141,000	4.7%
Excess (Deficiency) of Revenues Over Expenditures	\$ 68,500	\$ 182	\$ (1,245)	\$ -	\$ -		
Fund Balance 7/1	\$ 924	\$ 69,424	\$ 69,606	\$ 69,606	\$ 68,361		
Fund Balance 6/30	\$ 69,424	\$ 69,606	\$ 68,361	\$ 69,606	\$ 68,361		

CONSTRUCTION FUND REVENUE AND EXPENSE SUMMARY							
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 22,283	\$ 23,026	\$ 26,163	\$ -	\$ -	\$ -	N/A
Federal Grant	2,854,332	3,464,604	238,563	2,621,000	1,000,000	(1,621,000)	-61.8%
State Grant	-	-	-	477,000	213,000	(264,000)	-55.3%
County Contribution	-	10,000	-	25,000	-	(25,000)	-100.0%
City Contribution	-	-	-	25,000	-	(25,000)	-100.0%
Bond or Loan Proceeds	12,080,000	9,730,000	-	6,000,000	15,000,000	9,000,000	150.0%
Reimbursable Services	3,104	142,777	251,290	-	1,607,000	1,607,000	N/A
Transfers from General	177,745	-	285,000	461,000	430,000	(31,000)	-6.7%
Restricted Fund Balance	-	-	1,362,280	1,363,000	1,365,000	2,000	0.1%
Total Revenue	\$ 15,137,464	\$ 13,370,407	\$ 2,163,296	\$ 10,972,000	\$ 19,615,000	\$ 8,643,000	78.8%
Expenditures:							
Loan Issuance Costs	\$ 72,175	\$ -	\$ -	\$ 64,000	\$ 112,000	\$ 48,000	75.0%
Street	-	147,989	712,452	2,509,000	6,220,100	3,711,100	147.9%
Public Works Building	-	-	3,490	-	4,962,700	4,962,700	N/A
Land Acquisition	-	20,000	-	-	-	-	N/A
Fire Station	1,876,381	8,105	-	-	-	-	N/A
Riverfront Improvements	2,070,909	2,799,131	58,911	1,100,000	1,000,000	(100,000)	-9.1%
Distribution to HWU	1,363,929	264,547	-	5,936,000	5,955,200	19,200	0.3%
Transfer to General Fund	31,627	22,475	26,163	-	-	-	N/A
Transfer to Bond Fund	525,246	935,398	1,362,280	1,363,000	1,365,000	2,000	0.1%
Total Expenditures	\$ 5,940,267	\$ 4,197,645	\$ 2,163,296	\$ 10,972,000	\$ 19,615,000	\$ 8,643,000	78.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ 9,197,197	\$ 9,172,762	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 11,322,565	\$ 20,519,762	\$ 29,692,524	\$ 29,692,524	\$ 29,692,524		
Fund Balance 6/30	\$ 20,519,762	\$ 29,692,524	\$ 29,692,524	\$ 29,692,524	\$ 29,692,524		

FLOOD MITIGATION FUND
REVENUE AND EXPENSE SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2014 BUDGET	2015 BUDGET	2014 vs 2015 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 126	\$ 107	\$ 38	\$ -	\$ -	\$ -	N/A
State Grant	5,619	87,796	229,847	800,000	571,000	(229,000)	-28.6%
Federal Grant	-	244,633	-	-	147,000	147,000	N/A
Henderson County Contributions	115,235	83,860	33,438	145,000	72,500	(72,500)	-50.0%
Transfers from General	115,172	83,860	33,438	145,000	72,500	(72,500)	-50.0%
Total Revenue	\$ 236,152	\$ 500,256	\$ 296,761	\$ 1,090,000	\$ 863,000	\$ (227,000)	-20.8%
Expenditures:							
Canoe Creek Maintenance	\$ 87,124	\$ 73,672	\$ 234,579	\$ 1,090,000	\$ 863,000	\$ (227,000)	-20.8%
EDA Grant Expenditures	274,966	-	-	-	-	-	N/A
Professional Services	78,389	56,174	73,548	-	-	-	N/A
Machinery and Tools	10,174	-	-	-	-	-	N/A
Total Expenditures	\$ 450,653	\$ 129,846	\$ 308,127	\$ 1,090,000	\$ 863,000	\$ (227,000)	-20.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ (214,501)	\$ 370,410	\$ (11,366)	\$ -	\$ -		
Fund Balance 7/1	\$ (200,024)	\$ (414,525)	\$ (44,115)	\$ (44,115)	\$ (55,481)		
Fund Balance 6/30	\$ (414,525)	\$ (44,115)	\$ (55,481)	\$ (44,115)	\$ (55,481)		

**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Fund 10 - General Fund

31 Taxes

3100	Current Property Tax	\$ 6,499,542	\$ 6,884,161	\$ 7,119,000	\$ 6,950,000	\$ 7,138,500	2.7%
3101	Vehicle Property Tax	588,891	622,737	625,000	604,000	630,000	4.3%
3102	Property Tax Discount	(54,151)	(57,126)	(58,605)	(57,700)	(58,900)	N/A
3104	Omitted Tangible Tax	79,189	118,724	145,923	60,000	65,000	8.3%
3105	Delinquent Property Tax	63,662	85,699	57,850	75,000	65,000	-13.3%
3110	Penalty & Interest	38,599	58,271	37,297	43,000	40,000	-7.0%
3115	Franchise Tax	677,159	677,113	682,000	675,000	682,000	1.0%
3121	Bank Deposits	133,408	146,959	147,333	147,000	147,700	0.5%
3125	Insurance Tax	4,203,745	4,519,282	4,627,000	4,528,000	4,650,000	2.7%
3130	Net Profits Tax	747,853	889,492	760,000	780,000	780,000	0.0%
3135	Payroll Tax	4,194,962	4,265,067	4,325,000	4,295,000	4,460,000	3.8%
3150	In Lieu of Tax - Housing	91,465	96,192	95,371	96,000	96,000	0.0%
3151	In Lieu of Tax - Electric	1,244,724	1,244,724	1,244,724	1,244,700	1,244,700	0.0%
3152	In Lieu of Tax - Gas	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	0.0%
3153	In Lieu of Tax - Water	400,000	400,000	400,000	400,000	400,000	0.0%
Tax Total		20,309,048	21,351,295	21,607,893	21,240,000	21,740,000	2.4%

32 Service Fees

3221	Service Charges	378,639	384,972	380,901	380,000	380,000	0.0%
3225	Check Collection Fee	2,850	2,670	2,420	2,700	2,700	0.0%
3231	Warrant Service Fee	57,313	52,361	51,463	55,000	53,000	-3.6%
3235	Appeal Board Fees	1,240	720	560	1,300	1,000	-23.1%
3240	Swimming Pool Fees	28,612	26,609	25,734	27,500	27,000	-1.8%
3245	Golf Course Fees	11,148	-	12,199	-	33,000	N/A
3260	Alarm Monitoring Fee	9,000	8,100	8,500	8,600	8,600	0.0%
3265	False Alarm Services	8,450	5,450	5,000	7,000	6,000	-14.3%
3274	Law Enforcement	53,238	43,411	36,466	45,000	36,000	-20.0%
3280	Service Chg.-nuisance	861	4,525	927	1,000	1,000	0.0%
3325	Criminal Littering Fines	496	256	-	-	-	N/A
Service Fees Total		551,847	529,074	524,170	528,100	548,300	3.8%

33 Fines & Forfeitures

3305	Parking Fines	20,736	22,482	21,713	20,000	25,000	25.0%
3306	Park. Ticket Summons	3,516	542	460	1,000	1,000	0.0%
3320	Other Police Fines	-	300	200	-	-	N/A
Fines & Forfeitures Total		24,252	23,324	22,373	21,000	26,000	23.8%

34 License & Permits

3405	Liquor & Beer License	19,035	15,137	20,600	21,000	21,000	0.0%
3410	Building Permits	24,926	31,409	28,346	30,000	30,000	0.0%
3420	Electrical Permits	16,182	20,155	14,064	18,000	18,000	0.0%
3425	Boat Launch Permits	10,500	8,390	15,385	9,000	22,000	144.4%
3430	Fireworks Permits	7,000	6,000	6,000	4,000	5,000	25.0%
3435	Resident Parking Permit	-	-	-	-	3,600	N/A
License & Permits Total		77,643	81,091	84,395	82,000	99,600	21.5%

**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Fund 10 - General Fund - (continued)

35 Rents

3505	Rent-Municipal Center	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	0.0%
3509	Golf Cart Rental	10,141	-	6,620	-	10,000	N/A
3510	Rent-Other	17,156	18,630	17,565	18,500	18,500	0.0%
3515	Concession-JKF Center	2,547	2,243	1,285	2,500	1,500	-40.0%
3516	Concessions - Pool	9,761	9,727	7,839	10,000	10,000	0.0%
3520	Rent-Municipal Lands	78,085	83,558	76,090	83,650	75,000	-10.3%
Rents Total		120,090	116,558	111,799	117,050	117,400	0.3%

36 Sale of Property

3615	Photostatic Copy Fees	9,032	9,165	9,200	9,000	9,400	4.4%
3620	Sale of Land	(111,000)	-	150,000	-	-	N/A
3622	Sale of Equipment	2,651	1,999	2,704	3,000	3,000	0.0%
3623	Sale of Vehicles	9,630	18,736	11,183	8,000	8,000	0.0%
3625	Taxable Sales	179	-	-	-	-	N/A
3628	Disc Golf Sales	829	464	-	-	-	N/A
Sale of Property Total		(88,679)	30,364	173,087	20,000	20,400	2.0%

37 Other Revenue

3700	Interest Income	37,613	4,859	65,153	49,600	78,080	57.4%
3705	Recreational Activities	1,477	420	-	-	-	N/A
3710	Govt Service Chg-Water	624,000	547,000	570,000	570,000	580,000	1.8%
3715	Govt Service Chg-Elec	578,000	583,000	614,000	614,000	623,000	1.5%
3719	Govt Service Chg-HART	107,000	108,000	110,000	110,000	118,000	7.3%
3720	Govt Service Chg-Gas	829,000	839,000	873,000	873,000	895,000	2.5%
3721	Govt Service Chg-DSC	217,000	219,000	223,000	223,000	232,000	4.0%
3725	Govt Service Chg-Coun.	42,678	42,308	43,659	44,500	47,300	6.3%
3730	Insurance Recovery	2,269	24,351	41,975	20,500	20,000	-2.4%
3753	Federal Grant	490,769	206,497	8,215	-	-	N/A
3754	State Grant	121,825	40,659	27,390	58,800	59,150	0.6%
3761	KLEFPF	239,157	221,402	214,711	260,800	258,100	-1.0%
3762	FIP	239,364	242,704	228,231	248,200	249,800	0.6%
3774	Donations	5,789	14,510	20,079	16,000	-	-100.0%
3799	Unclassified	11,798	1,571	1,352	-	-	N/A
3830	Reimbursable Services	231,961	221,450	160,000	173,150	177,470	2.5%
Other Revenue Total		3,779,700	3,316,731	3,200,765	3,261,550	3,337,900	2.3%

GENERAL FUND REVENUE TOTAL	\$24,773,901	\$25,448,437	\$25,724,482	\$25,269,700	\$25,889,600	2.5%
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**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Fund 20 - Gas Fund

32 Service Fees

3221	Service Charges	\$ 11,600	\$ 10,525	\$ 11,000	\$ 11,000	\$ 11,000	0.0%
Service Fees Total		11,600	10,525	11,000	11,000	11,000	0.0%

36 Sale of Property

3622	Sale of Equipment	-	4,889	12,400	1,000	1,500	50.0%
3625	Taxable Sales	862	827	200	900	200	-77.8%
Sale of Property Total		862	5,716	12,600	1,900	1,700	-10.5%

37 Other Revenue

3700	Interest Income	49,198	17,007	31,500	35,600	30,300	-14.9%
3730	Insurance Recovery	3,195	-	-	-	-	N/A
3754	State Contract	-	-	-	1,000	2,500	150.0%
3830	Reimbursable Services	-	34,818	6,760	1,000	2,500	150.0%
Other Revenue Total		52,393	51,825	38,260	37,600	35,300	-6.1%

39 Gas Revenue

3900	Gas Sales	15,104,974	16,657,230	20,040,000	20,209,000	20,520,000	1.5%
3920	Penalties	58,788	58,265	57,500	55,000	52,500	-4.5%
3940	Gas Mains	40,423	-	20,000	1,000	10,000	900.0%
3945	Service Lines	23,904	31,157	15,000	17,500	17,500	0.0%
3960	PEAK Return	268,759	275,121	279,200	260,000	270,000	3.8%
3990	Miscellaneous	46,736	20,038	7,500	12,000	10,000	-16.7%
Gas Revenue Total		15,543,584	17,041,811	20,419,200	20,554,500	20,880,000	1.6%

GAS FUND REVENUE TOTAL		<u>\$15,608,439</u>	<u>\$17,109,877</u>	<u>\$20,481,060</u>	<u>\$20,605,000</u>	<u>\$20,928,000</u>	<u>1.6%</u>
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Fund 29 - Health Reimbursement Arrangement (HRA)

37 Other Revenue

3700	Interest Income	\$ 493	\$ 405	\$ 309	\$ 1,000	\$ -	-100.0%
Other Revenue Total		493	405	309	1,000	-	-100.0%

38 Transfers

3855	Transfer from Health Ins.	160,000	429,000	409,500	400,000	400,000	0.0%
Transfers Total		160,000	429,000	409,500	400,000	400,000	0.0%

HRA FUND REVENUE TOTAL		<u>\$ 160,493</u>	<u>\$ 429,405</u>	<u>\$ 409,809</u>	<u>\$ 401,000</u>	<u>\$ 400,000</u>	<u>-0.2%</u>
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**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Fund 32 - Civil Service Pension Fund

37 Other Revenue

3700	Interest Income	\$ 3	\$ 10	\$ 5	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,143	2,154	2,186	2,500	2,500	0.0%
3723	Income Match Sanit.	2,143	2,154	2,186	2,500	2,500	0.0%
3724	Tax Revenue	375	193	143	-	-	N/A
3851	Transfer from General	217,000	212,000	183,000	227,000	182,000	-19.8%
Other Revenue Total		221,664	216,511	187,520	232,000	187,000	-19.4%

CIVIL SERVICE REVENUE TOTAL \$ 221,664 \$ 216,511 \$ 187,520 \$ 232,000 \$ 187,000 -19.4%

Fund 33 - Police & Fire Pension Fund

37 Other Revenue

3700	Interest Income	\$ 1	\$ 7	\$ 8	\$ -	\$ -	N/A
3724	Tax Revenue	554	431	392	-	-	N/A
3851	Transfer from General	418,000	418,000	418,000	437,000	435,000	-0.5%
Other Revenue Total		418,555	418,438	418,400	437,000	435,000	-0.5%

POLICE & FIRE REVENUE TOTAL \$ 418,555 \$ 418,438 \$ 418,400 \$ 437,000 \$ 435,000 -0.5%

Fund 40 - Cemetery Fund

36 Sale of Property

3600	Cemetery Spaces	\$ 56,681	\$ 72,009	\$ 55,553	\$ 56,000	\$ 56,000	0.0%
3605	Grave Openings	102,525	105,645	96,310	104,000	100,000	-3.8%
3610	Other Cemetery Serv.	18,340	18,270	17,236	16,000	17,000	6.3%
3625	Taxable Sales	1,261	2,516	1,753	1,500	1,500	0.0%
3630	Mausoleum Sales	19,687	34,609	10,400	14,400	12,500	-13.2%
Sale of Property Total		198,494	233,049	181,252	191,900	187,000	-2.6%

37 Other Revenue

3700	Interest Income	2,557	141	6	100	-	-100.0%
Other Revenue Total		2,557	141	6	100	-	-100.0%

38 Transfers

3851	Transfer from General	-	46,000	188,000	221,000	233,000	5.4%
Transfer Total		-	46,000	188,000	221,000	233,000	5.4%

CEMETERY REVENUE TOTAL \$ 201,051 \$ 279,190 \$ 369,258 \$ 413,000 \$ 420,000 1.7%

**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Fund 45 - Health Insurance Fund

37 Other Revenue

3700	Interest Income	\$ 1,326	\$ 1,944	\$ 1,944	\$ 2,000	\$ 1,670	-16.5%
3778	Premiums - 911	192,000	149,979	168,738	213,500	224,940	5.4%
3780	Premiums - Plan./GIS	4,003	-	-	-	-	N/A
3781	Premiums - Water	1,324,997	1,064,867	1,074,388	1,218,000	1,283,250	5.4%
3782	Premiums - Power Light	621,329	511,983	526,201	574,000	604,750	5.4%
3784	Premiums - Sanitation	295,999	242,326	236,698	259,000	272,890	5.4%
3785	Premiums - Cemetery	64,000	53,800	54,696	56,000	59,000	5.4%
3786	Premiums - General	3,456,987	2,759,125	2,863,872	3,255,000	3,444,180	5.8%
3787	Premiums - Gas	397,332	321,450	324,148	364,000	383,500	5.4%
3788	Premiums - HART	223,999	176,850	176,900	196,000	206,500	5.4%
3789	Premiums - PWI	169,333	150,337	145,750	164,500	173,320	5.4%
3795	Employee Contrib. + 1	267,409	404,718	396,227	390,000	400,000	2.6%
Other Revenue Total		7,018,714	5,837,379	5,969,562	6,692,000	7,054,000	5.4%

HEALTH INS. REVENUE TOTAL	\$ 7,018,714	\$ 5,837,379	\$ 5,969,562	\$ 6,692,000	\$ 7,054,000	5.4%
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Fund 48- Bond Fund

37 Other Revenue

3700	Interest Income	\$ 874	\$ 983	\$ 80	\$ 1,500	\$ -	-100.0%
3724	Property Tax Revenue	525	242	120	-	-	N/A
3777	America Bond Subsidy	138,714	137,170	124,555	135,300	133,000	-1.7%
3797	HWU Contribution	374,123	528,780	732,461	721,900	805,000	11.5%
3851	Transfer from General	734,600	783,000	777,000	778,000	837,000	7.6%
3860	Transfer from Constr.	525,246	935,398	1,362,280	1,362,300	1,365,000	0.2%
Other Revenue Total		1,774,082	2,385,573	2,996,496	2,999,000	3,140,000	4.7%

BOND FUND REVENUE TOTAL	\$ 1,774,082	\$ 2,385,573	\$ 2,996,496	\$ 2,999,000	\$ 3,140,000	4.7%
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Fund 50 - Public Way Improvement (PWI) Fund

37 Other Revenue

3700	Interest Income	\$ 302	\$ 410	\$ 244	\$ 300	\$ -	-100.0%
3751	LGEA-Coal	103,102	83,268	46,896	-	-	N/A
3752	LGEA-Mineral	56,326	52,419	54,469	52,000	53,000	1.9%
3756	Municipal Aid	625,680	669,227	673,000	673,000	677,000	0.6%
3799	Other	243	448	217	-	-	N/A
3830	Reimbursable Services	6,078	3,996	9,475	5,500	6,000	9.1%
3835	Service Cuts	55,285	67,114	105,862	105,200	70,000	-33.5%
3851	Transfer from General	390,000	692,000	852,000	931,000	846,000	-9.1%
Other Revenue Total		1,237,016	1,568,882	1,742,163	1,767,000	1,652,000	-6.5%

PWI REVENUE TOTAL	\$ 1,237,016	\$ 1,568,882	\$ 1,742,163	\$ 1,767,000	\$ 1,652,000	-6.5%
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**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Fund 51 - Construction Fund

37 Other Revenue

3700	Interest Income	\$ 22,283	\$ 23,026	\$ 26,163	\$ -	\$ -	N/A
3753	Federal Grant	2,854,332	3,464,604	238,563	2,621,000	1,000,000	-61.8%
3754	State Grant	-	-	-	477,000	213,000	-55.3%
3764	County Contributions	-	10,000	-	25,000	-	-100.0%
3777	Bond Proceeds	12,080,000	9,730,000	-	6,000,000	15,000,000	150.0%
3798	City Contributions	-	-	-	25,000	-	-100.0%
Other Revenue Total		14,956,615	13,227,630	264,726	9,148,000	16,213,000	77.2%

38 Transfers

3830	Reimbursable Services	3,104	142,777	251,290	-	1,607,000	N/A
3851	Transfer from General	177,745	-	285,000	461,000	430,000	-6.7%
	Restricted Fund Bal.	-	-	1,362,280	1,363,000	1,365,000	0.1%
Transfers Total		180,849	142,777	1,898,570	1,824,000	3,402,000	(0)

CONSTR. FUND REVENUE TOTAL \$15,137,464 \$13,370,407 \$ 2,163,296 \$10,972,000 \$19,615,000 78.8%

Fund 53 - Flood Mitigation Fund

37 Other Revenue

3700	Interest Income	\$ 126	\$ 107	\$ 38	\$ -	\$ -	N/A
3753	Federal Grant	-	244,633	-	-	147,000	N/A
3754	State Grant	5,619	87,796	229,847	800,000	571,000	-28.6%
3764	County Contribution	115,235	83,860	33,438	145,000	72,500	-50.0%
3798	City Contribution	115,172	83,860	33,438	145,000	72,500	-50.0%
Other Revenue TOTAL		236,152	500,256	296,761	1,090,000	863,000	-20.8%

FLOOD MITIGATION REVENUE \$ 236,152 \$ 500,256 \$ 296,761 \$ 1,090,000 \$ 863,000 -20.8%

Fund 56 - HART FUND

32 Service Fees

3200	Bus Fares	\$ 39,871	\$ 39,571	\$ 39,776	\$ 40,000	\$ 40,000	0.0%
Service Fees Total		39,871	39,571	39,776	40,000	40,000	0.0%

36 Sale of Property

3622	Sale of Vehicles	7,311	-	-	-	-	N/A
Sale of Property Total		7,311	-	-	-	-	N/A

37 Other Revenue

3700	Interest Income	167	164	196	-	-	N/A
3753	Federal Grant	676,033	711,215	627,737	998,000	885,000	-11.3%
3754	State Grant	33,794	29,881	-	34,000	58,000	70.6%
3755	Transfer from General	629,000	695,000	672,000	547,000	470,000	-14.1%
3765	KY Fuel Tax Refund	6,527	5,721	6,336	4,000	4,000	0.0%
3799	Other	2,274	2,533	14,641	-	-	N/A
Other Revenue Total		1,347,795	1,444,514	1,320,910	1,583,000	1,417,000	-10.5%

HART FUND REVENUE TOTAL \$ 1,394,977 \$ 1,484,085 \$ 1,360,686 \$ 1,623,000 \$ 1,457,000 -10.2%

**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Fund 57 - Sanitation Fund

32 Service Fees

3210	Refuse Fee Residential	\$ 1,843,925	\$ 2,014,084	\$ 2,073,452	\$ 2,074,000	\$ 2,074,000	0.0%
3211	Recycling Fee	123,103	122,857	121,100	123,000	123,000	0.0%
3217	Refuse Fee Commercial	242,246	306,366	227,350	275,000	245,000	-10.9%
Service Fees Total		2,209,274	2,443,307	2,421,902	2,472,000	2,442,000	-1.2%

36 Sale of Property

3622	Sale of Vehicles	3,731	24,846	6,753	-	-	N/A
3625	Taxable Sales	2,954	3,654	4,359	6,000	4,000	-33.3%
Sale of Property Total		6,685	28,500	11,112	6,000	4,000	-33.3%

37 Other Revenue

3700	Interest Income	35,899	65	16,797	35,840	23,440	-34.6%
3732	Work Comp. Indemnity	258	-	-	-	-	N/A
3747	Transfer Station Fees	461,306	440,932	700,904	760,000	728,000	-4.2%
3764	County Contribution	91,533	93,820	96,160	96,160	98,560	2.5%
3776	Scrap Sales	24,200	25,678	14,249	26,000	18,000	-30.8%
Other Revenue Total		613,196	562,611	828,110	918,000	868,000	-5.4%

38 Transfers

3851	Transfer from General	-	-	48,000	100,000	-	-100.0%
Transfers Total		-	-	48,000	100,000	-	-100.0%

SANITATION REVENUE TOTAL		\$ 2,829,155	\$ 3,034,418	\$ 3,309,124	\$ 3,496,000	\$ 3,314,000	-5.2%
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Fund 58 - 911

32 Service Fees

3270	911 Fee	\$ 414,280	\$ 408,823	\$ 400,199	\$ 420,000	\$ 388,000	-7.6%
3272	Wireless 911 Revenue	184,271	169,431	187,600	175,000	158,000	-9.7%
Service Fees Total		598,551	578,254	587,799	595,000	546,000	-8.2%

37 Other Revenue

3700	Interest Income	83	80	98	-	-	N/A
3764	Revenue from County	88,208	74,863	98,000	128,000	164,000	28.1%
Other Revenue Total		88,291	74,943	98,098	128,000	164,000	28.1%

38 Transfers

3851	Transfer from General	215,000	219,000	292,000	384,000	494,000	28.6%
Transfers Total		215,000	219,000	292,000	384,000	494,000	28.6%

911 REVENUE TOTAL		\$ 901,842	\$ 872,197	\$ 977,897	\$ 1,107,000	\$ 1,204,000	8.8%
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**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Fund 81 - Community Development Block Grant (CDBG) Fund

37 Other Revenue

3760	CDBG Revenue	\$ 376,065	\$ 215,862	\$ 254,387	\$ 362,000	\$ 465,000	28.5%
Other Revenue Total		376,065	215,862	254,387	362,000	465,000	28.5%

CDBG FUND REVENUE TOTAL		\$ 388,065	\$ 215,862	\$ 254,387	\$ 362,000	\$ 465,000	28.5%
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Fund 84 - HOME FUND

37 Other Revenue

3766	HOME Program	\$ 12,000	\$ -	\$ -	\$ -	\$ -	N/A
Other Revenue Total		12,000	-	-	264,000	120,000	-54.5%

HOME FUND REVENUE TOTAL		\$ 12,000	\$ -	\$ -	\$ 264,000	\$ 120,000	-54.5%
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Fund 85 - Police Investigation

36 Sale of Property

3622	Sale of Equipment	\$ 337	\$ -	\$ -	\$ -	\$ -	N/A
Sale of Property Total		337	-	-	-	-	N/A

37 Other Revenue

3700	Interest Income	432	473	412	200	200	0.0%
3753	Federal Grant	-	-	37,835	38,000	-	-100.0%
3757	Investigation Revenue	6,472	4,994	200	5,800	4,800	-17.2%
Other Revenue Total		6,904	5,467	38,447	44,000	5,000	-88.6%

38 Transfer Miscellaneous

Restricted Fund Bal.		-	-	-	52,000	43,000	-17.3%
Transfers Miscellaneous Total		-	-	-	52,000	43,000	-17.3%

POLICE INVEST. REVENUE TOTAL		\$ 7,241	\$ 5,467	\$ 38,447	\$ 96,000	\$ 48,000	-50.0%
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GRAND TOTAL \$72,320,811 \$73,176,384 \$66,699,348 \$77,825,700 \$87,191,600

**CITY OF HENDERSON, KY
OPERATING BUDGET FOR FISCAL 2015
GENERAL FUND CONSOLIDATED**

Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Approved Budget	2015 Proposed Budget	% CHANGE '14 vs. '15
Fund 10 - General Fund						
Taxes	\$ 17,172,859	\$ 18,210,379	\$ 18,467,798	\$ 18,099,300	\$ 18,599,300	2.8%
Service Charges / Fees	551,847	529,074	524,170	528,100	548,300	3.8%
Fines	24,252	23,324	22,373	21,000	26,000	23.8%
License and Permits	77,643	81,091	84,395	82,000	99,600	21.5%
Rents and Concessions	120,090	116,558	112,099	117,050	117,400	0.3%
Sales of Surplus Property	(88,679)	30,364	173,087	20,000	20,400	2.0%
Other	3,811,326	3,339,207	3,229,025	3,261,550	3,337,900	2.3%
In Lieu of Tax Payments	3,136,189	3,140,916	3,140,095	3,140,700	3,140,700	0.0%
Total Revenue	\$ 24,805,527	\$ 25,470,913	\$ 25,753,042	\$ 25,269,700	\$ 25,889,600	2.5%
Personnel Services	\$ 16,839,190	\$ 15,796,189	\$ 15,848,786	\$ 17,451,490	\$ 17,768,580	1.8%
Supplies	758,823	786,808	813,705	897,400	843,360	-6.0%
Maintenance & Repairs	657,168	694,079	839,889	915,220	907,570	-0.8%
Services	1,966,659	2,156,444	2,347,401	2,618,370	2,901,980	10.8%
Sundry	415,332	459,938	477,341	476,500	479,000	0.5%
Capital Outlay	712,453	659,643	490,601	576,020	1,402,440	143.5%
Transfers	2,854,135	3,065,000	3,735,319	4,270,000	4,097,070	-4.0%
Total Expense	\$ 24,203,760	\$ 23,618,101	\$ 24,553,042	\$ 27,205,000	\$ 28,400,000	4.4%
NET	\$ 601,767	\$ 1,852,812	\$ 1,200,000	\$ (1,935,300)	\$ (2,510,400)	

MAJOR REVENUE SOURCES

TAX REVENUE

General Fund

Property Taxes – The City of Henderson follows Chapter 132 of the Kentucky Revised Statutes and Section 157 of the Constitution of Kentucky as they relate to property taxes. Property Taxes attach as an enforceable lien on both real and personal property. Property values are assessed as of January 1st each year at a prescribed tax rate per \$100 of assessed value that is determined by a combination of the State and the County Property Valuation Administrator (PVA). These taxes are levied annually by ordinance, usually in the fall of the year. The property tax bills are considered past due at the end of the first business day following January 1st, at which time the applicable property is subject to lien, penalties, and interest.

The 2013 tax rates per \$100 for real and personal property were \$0.561 and \$0.750 respectively. For the fiscal year 2014, the General Fund’s real property tax revenue was approximately \$6.1 million and its personal tax was \$1.0 million. The 2015 estimates are based on a real rate of \$0.560 or slightly less than the 2014 rate.



Prior to fiscal 2010, when the property tax ordinance was adopted, the City set the property taxes rates for the General, Police/Fire Pension, Civil Service Pension and Bond Funds based on each fund’s need. Starting in fiscal 2010, the City placed all property taxes receipts in the General Fund and made transfers to the other funds when needed. The table on the next page shows the property tax revenue for all funds since 2010.

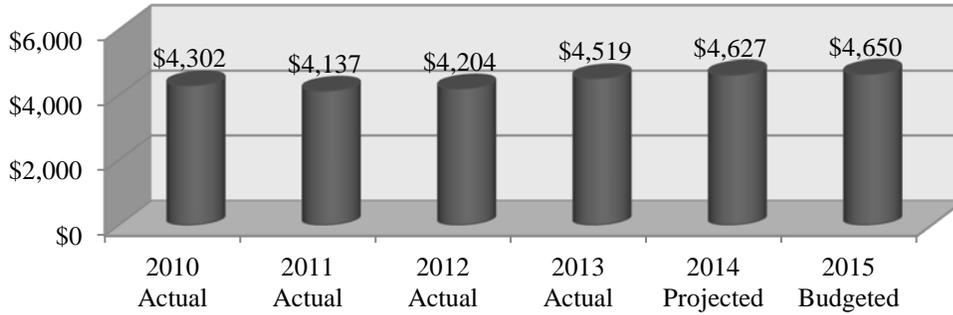


Occupational License Taxes – The City of Henderson follows Chapter 67 of the Kentucky Revised Statutes as it relates to occupational license tax. The tax is assessed against gross wages paid to employees within the City limits and against the net profits of businesses operating within the City. The occupational taxes were implemented in January 2006. The tax rate is 1% for both taxes which in fiscal 2014 will generate approximately \$4.33 million in payroll taxes and \$760,000 in net profit taxes. The 2015 estimate for payroll reflects a slight increase of 3.1% from 2014 actual. The estimate for net profits is up \$20,000 from the 2014 projection. The goal is to be conservative on the revenue and budget expenses on the high end.



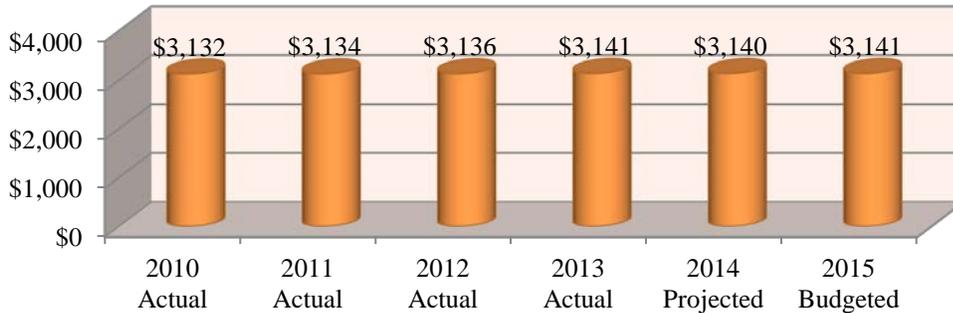
License Tax on Insurance Companies – The City of Henderson follows Chapter 91A of the Kentucky Revised Statutes as it relates to the tax assessed on insurance premiums. The tax applies to casualty, automobile, inland marine, fire/allied perils, health and life policies. The insurance companies add the tax to their customer’s statements and remit the tax to the City. The insurance companies are allowed to deduct a fee of 1.5% from the tax that is retained by them to cover their collection expenses. The tax rate is 10% and will generate approximately \$4.63 million in revenue in fiscal 2014 and \$4.65 million in fiscal 2014.

License Tax on Insurance Companies (thousands)

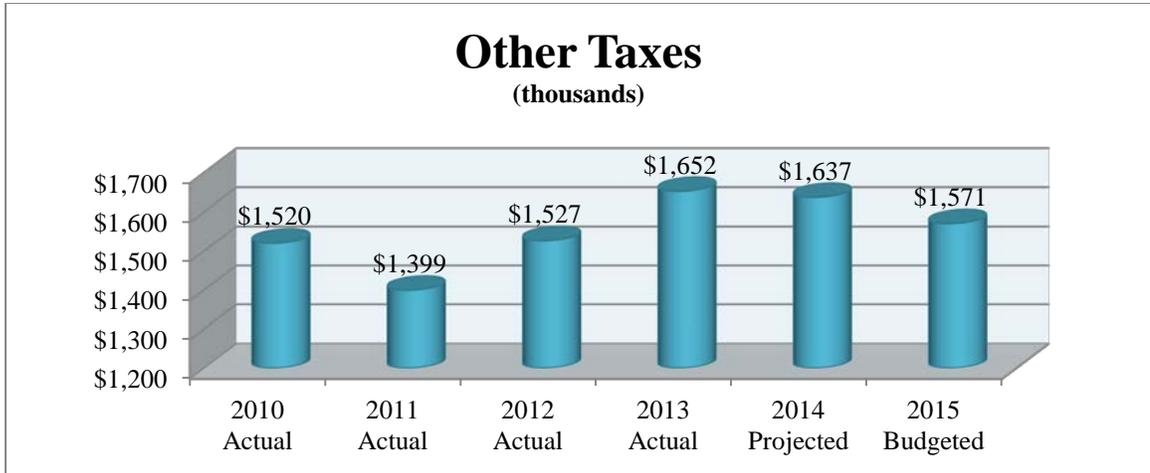


Payment in Lieu of Taxes (Municipal Utilities and Housing Authority) – The City of Henderson owns a majority of the electric, natural gas and water operations within the City limits. The three utilities pay to the City varying amounts that are based on its ability to absorb the tax. For fiscal 2014 and 2015, Henderson Municipal Power and Light will pay \$1,244,724, Henderson Municipal Gas will pay \$1,400,000, and Henderson Water Utility will pay \$400,000. Also included in this category is the payment that the City receives from the Henderson Housing Authority. For fiscal 2015, the City is expecting to receive approximately \$96,000.

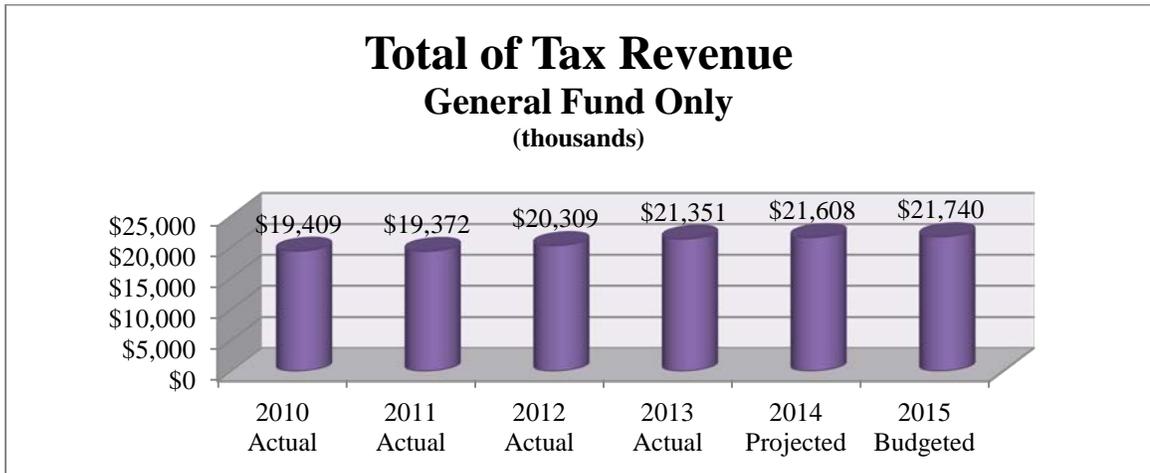
Payment In Lieu of Taxes (thousands)



Other taxes – The City of Henderson also collects vehicle property tax, omitted tangible tax, franchise tax, bank deposit tax, and delinquent taxes. As the chart below reflects, the amount of other taxes totals \$1.57 million for fiscal year 2015.



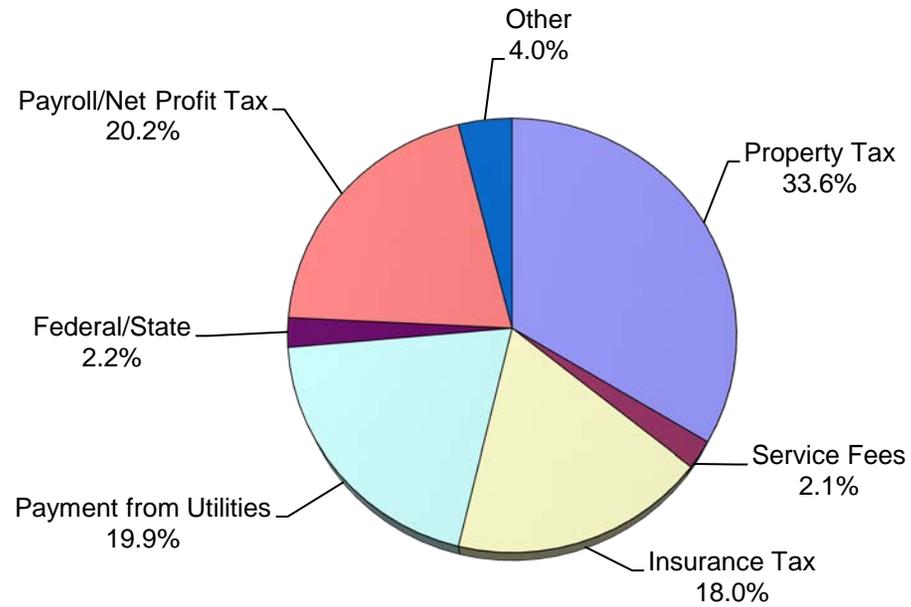
Taxes – The total (\$21,740,000) for the taxes above make up approximately 84.0% of the General Fund’s \$25,889,600 of revenue (net of reserves) for fiscal 2015.



CITY OF HENDERSON

GENERAL FUND REVENUE

FISCAL 2015 BUDGET



CITY OF HENDERSON , KENTUCKY PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN FISCAL YEARS

Fiscal Year	Total Tax Levy for Fiscal Year (a)	Collected within the Fiscal Year of the Levy		Collections in subsequent years (b)	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	\$ 3,900,800	N/A	N/A	N/A	\$ 3,889,975	99.7%
2005	4,173,261	\$ 4,122,781	98.8%	\$ 40,579	4,163,360	99.8%
2006	4,301,791	4,247,636	98.7%	41,515	4,289,151	99.7%
2007	4,703,911	4,647,361	98.8%	41,618	4,688,979	99.7%
2008	5,136,824	5,064,159	98.6%	53,873	5,118,032	99.6%
2009	5,596,653	5,491,093	98.1%	72,282	5,563,375	99.4%
2010	5,785,861	5,692,217	98.4%	66,111	5,758,329	99.5%
2011	6,065,067	5,959,466	98.3%	60,689	6,020,155	99.3%
2012	6,555,992	6,446,468	98.3%	58,862	6,505,330	99.2%
2013	6,908,481	6,827,927	98.8%	-	6,827,927	98.8%

N/A: The City installed a new property tax software in fiscal year 2005. Information prior to 2005 is not available in this format.

(a) Net of all corrections, additions, and deletions

(b) Collections as of June 30, 2013

CITY OF HENDERSON COST ALLOCATION

<u>GENERAL FUND</u>		<u>Fiscal 2015</u>	<u>GENERAL</u>		<u>PWR &</u>	<u>WTR &</u>							
<u>DIVISION NAME</u>	<u>BUDGET</u>	<u>FUND</u>	<u>GAS</u>	<u>LIGHT</u>	<u>SEWER</u>	<u>CEMET.</u>	<u>PWI</u>	<u>HART</u>	<u>SANIT.</u>	<u>LANDFILL</u>	<u>911</u>	<u>OTHER</u>	
010 Mayor & Commission	100.00%	90.95%	3.00%	0.78%	1.13%	0.39%	0.39%	0.39%	0.39%	0.39%	0.51%	1.68%	
	\$ 230,110	\$ 209,285	\$ 6,903	\$ 1,795	\$ 2,600	\$ 897	\$ 897	\$ 897	\$ 897	\$ 897	\$ 1,174	\$ 3,866	
011 City Manager	100.00%	85.40%	8.00%	0.77%	0.99%	0.16%	0.51%	1.29%	0.09%	0.16%	0.18%	2.45%	
	\$ 529,100	\$ 451,851	\$ 42,328	\$ 4,074	\$ 5,238	\$ 847	\$ 2,698	\$ 6,825	\$ 476	\$ 847	\$ 952	\$ 12,963	
012 Legal Office	100.00%	54.00%	15.00%	3.00%	2.00%	2.00%	3.00%	0.50%	1.00%	1.00%	5.00%	13.50%	
	\$ 284,290	\$ 153,517	\$ 42,644	\$ 8,529	\$ 5,686	\$ 5,686	\$ 8,529	\$ 1,421	\$ 2,843	\$ 2,843	\$ 14,215	\$ 38,379	
013 City Clerk	100.00%	55.00%	1.00%	1.00%	1.00%	30.00%	1.00%	1.00%	1.00%	1.00%	1.00%	7.00%	
	\$ 111,770	\$ 61,474	\$ 1,118	\$ 1,118	\$ 1,118	\$ 33,531	\$ 1,118	\$ 1,118	\$ 1,118	\$ 1,118	\$ 1,118	\$ 7,824	
016 Human Rights	100.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	
	\$ 94,650	\$ 47,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,325	
017 Comm. Development	100.00%	87.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	12.37%	
	\$ 117,620	\$ 103,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,550	
124 Human Resources	100.00%	77.24%	4.87%	1.35%	4.87%	0.82%	2.40%	1.79%	2.78%	0.77%	3.11%	0.00%	
	\$ 464,200	\$ 358,548	\$ 22,607	\$ 6,267	\$ 22,607	\$ 3,806	\$ 11,141	\$ 8,309	\$ 12,905	\$ 3,574	\$ 14,437	\$ -	
121 Finance Administration	100.00%	52.75%	15.60%	3.20%	3.20%	3.20%	3.20%	4.80%	3.80%	3.80%	3.20%	3.25%	
	\$ 560,120	\$ 295,463	\$ 87,379	\$ 17,924	\$ 17,924	\$ 17,924	\$ 17,924	\$ 26,886	\$ 21,285	\$ 21,285	\$ 17,924	\$ 18,204	
122 Information Technology	100.00%	30.58%	15.31%	12.80%	10.51%	1.60%	9.84%	3.20%	6.48%	6.48%	1.60%	1.60%	
	\$ 743,720	\$ 227,430	\$ 113,864	\$ 95,196	\$ 78,165	\$ 11,900	\$ 73,182	\$ 23,799	\$ 48,193	\$ 48,193	\$ 11,900	\$ 11,900	
123 Accounting	100.00%	5.57%	29.32%	29.38%	25.99%	1.40%	1.40%	1.54%	3.00%	1.00%	1.40%	0.00%	
	\$ 933,580	\$ 52,000	\$ 273,726	\$ 274,286	\$ 242,637	\$ 13,070	\$ 13,070	\$ 14,377	\$ 28,007	\$ 9,336	\$ 13,070	\$ -	
125 Treasury	100.00%	5.57%	29.32%	29.38%	25.99%	1.40%	1.40%	1.54%	3.00%	1.00%	1.40%	0.00%	
	\$ 711,260	\$ 39,617	\$ 208,541	\$ 208,968	\$ 184,856	\$ 9,958	\$ 9,958	\$ 10,953	\$ 21,338	\$ 7,113	\$ 9,958	\$ -	

CITY OF HENDERSON COST ALLOCATION

<u>GENERAL FUND</u>		<u>Fiscal 2015</u>	<u>GENERAL</u>		<u>PWR &</u>	<u>WTR &</u>							
<u>DIVISION NAME</u>	<u>BUDGET</u>	<u>FUND</u>	<u>GAS</u>	<u>LIGHT</u>	<u>SEWER</u>	<u>CEMET.</u>	<u>PWI</u>	<u>HART</u>	<u>SANIT.</u>	<u>LANDFILL</u>	<u>911</u>	<u>OTHER</u>	
232 Fire	100.00%	63.43%	0.00%	0.00%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	36.48%	
	\$ 6,042,470	\$ 3,832,739	\$ -	\$ -	\$ 5,438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,204,293	
233 Codes	100.00%	98.96%	0.00%	0.00%	0.00%	0.00%	1.04%	0.00%	0.00%	0.00%	0.00%	0.00%	
	\$ 465,720	\$ 460,877	\$ -	\$ -	\$ -	\$ -	\$ 4,843	\$ -	\$ -	\$ -	\$ -	\$ -	
451 Parks & Recreation Dept.	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	\$ 1,748,650	\$ 1,748,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
231 Police	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	\$ 6,301,340	\$ 6,301,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
341 Public Works Admin.	100.00%	27.18%	1.54%	0.77%	3.91%	0.00%	39.27%	0.39%	12.36%	12.27%	0.00%	2.31%	
	\$ 176,240	\$ 47,902	\$ 2,714	\$ 1,357	\$ 6,891	\$ -	\$ 69,209	\$ 687	\$ 21,783	\$ 21,625	\$ -	\$ 4,071	
234 Traffic Control	100.00%	82.88%	3.66%	0.60%	1.11%	2.07%	5.87%	0.73%	0.96%	0.77%	0.00%	1.35%	
	\$ 680,240	\$ 563,783	\$ 24,897	\$ 4,081	\$ 7,551	\$ 14,081	\$ 39,930	\$ 4,966	\$ 6,530	\$ 5,238	\$ -	\$ 9,183	
366 Central Garage	100.00%	49.99%	8.62%	0.00%	0.00%	1.49%	31.21%	0.42%	8.00%	0.00%	0.00%	0.27%	
	\$ 660,240	\$ 330,054	\$ 56,913	\$ -	\$ -	\$ 9,838	\$ 206,061	\$ 2,773	\$ 52,819	\$ -	\$ -	\$ 1,783	
377 Engineering	100.00%	46.40%	3.80%	0.00%	0.00%	2.29%	7.95%	0.76%	3.80%	0.00%	0.00%	35.00%	
	\$ 186,520	\$ 86,545	\$ 7,088	\$ -	\$ -	\$ 4,271	\$ 14,828	\$ 1,418	\$ 7,088	\$ -	\$ -	\$ 65,282	
014 Municipal Facilities	100.00%	93.07%	0.44%	0.00%	0.00%	1.04%	0.17%	1.37%	0.68%	0.02%	1.43%	1.78%	
	\$ 1,019,570	\$ 948,914	\$ 4,486	\$ -	\$ -	\$ 10,604	\$ 1,733	\$ 13,968	\$ 6,933	\$ 204	\$ 14,580	\$ 18,148	
342 Public Ways Improvement	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	\$ 36,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,500	\$ -	\$ -	\$ -	\$ -	\$ -	
298 Non-Departmental	100.00%	49.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.72%	
	\$ 6,302,090	\$ 3,105,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,196,420	
TOTAL	\$ 28,400,000	\$ 19,426,054	\$ 895,206	\$ 623,595	\$ 580,711	\$ 136,412	\$ 511,622	\$ 118,398	\$ 232,215	\$ 122,271	\$ 99,326	\$ 5,654,190	

**CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2015
GENERAL FUND DETAIL**

ACCOUNT	2012 Actual	2013 Actual	2014 Approved Budget	2015 Proposed Budget	% CHANGE
41 Personnel Services					
4101 Salaries -Supervision	\$ 1,686,467	\$ 1,652,606	\$ 1,903,250	\$ 1,936,780	1.8%
4102 Salaries -Clerical	1,032,394	1,044,048	1,039,580	1,065,980	2.5%
4103 Salaries - Operational	5,969,822	5,664,046	6,215,640	6,350,820	2.2%
4104 Salaries - Overtime	1,141,108	1,183,996	1,226,360	1,267,380	3.3%
4105 Salaries - Other	122,340	108,642	126,520	146,370	15.7%
4106 FICA	257,648	249,873	295,100	298,430	1.1%
4107 Medicare	131,526	126,626	153,030	155,670	1.7%
4108 Life Insurance	24,076	21,982	20,990	21,110	0.6%
4109 Hospitalization Insurance	3,492,492	2,759,125	3,255,000	3,444,180	5.8%
4110 Cancer Insurance	19,086	19,095	21,070	21,170	0.5%
4111 Workers Compensation	224,362	171,166	247,400	203,090	-17.9%
4112 Employee Assistance Prgm	3,836	3,854	4,290	4,330	0.9%
4115 Unemployment Insurance	6,249	15,366	33,880	26,980	-20.4%
4116 Employee Pension Benefit	759,404	757,437	805,980	757,610	-6.0%
4118 Retirement - Other	35,627	35,990	37,060	38,180	3.0%
4119 Police & Fire Pension	1,932,753	1,982,337	2,066,340	2,030,500	-1.7%
Personnel Services Total	16,839,190	15,796,189	17,451,490	17,768,580	1.8%
42 Supplies					
4200 Non-Inventory Parts	5,193	3,320	4,500	4,000	-11.1%
4201 Fuel	299,744	295,112	331,400	302,800	-8.6%
4202 Minor Tools	22,107	25,103	31,140	32,020	2.8%
4203 Office Supplies	48,048	53,899	53,110	55,380	4.3%
4204 Cleaning Supplies	10,141	11,912	11,940	11,800	-1.2%
4205 Medical & Drug Supplies	5,152	5,336	6,230	6,240	0.2%
4206 Botanical Supplies	10,686	11,867	10,080	10,730	6.4%
4207 Clothing Supplies	88,550	108,857	136,110	119,270	-12.4%
4208 Postage	103,489	106,167	115,100	115,310	0.2%
4209 Educational Supplies	11,329	12,119	15,590	15,480	-0.7%
4210 Photographic Supplies	844	849	800	800	0.0%
4211 Periodicals & Supplement	35,337	30,409	27,150	16,160	-40.5%
4212 Mechanical Supplies	1,779	917	2,000	2,000	0.0%
4213 Traffic Control Supplies	21,405	27,874	45,000	45,000	0.0%
4214 Chemical Supplies	38,045	37,527	42,650	42,400	-0.6%
4215 Janitorial Supplies	17,508	17,282	20,000	19,000	-5.0%
4216 Ammunition	19,504	16,658	18,000	18,000	0.0%
4221 Athletic Recreat. Supply	6,715	7,897	9,100	9,070	-0.3%
4222 Concessions	10,290	7,951	10,500	10,500	0.0%
4225 Safety Supplies	1,786	4,220	2,300	2,200	-4.3%
4228 Dive & Rescue	-	-	3,500	4,000	14.3%
4229 Miscellaneous Supplies	1,122	1,257	1,200	1,200	0.0%
4230 Over/Short Account	49	275	-	-	N/A
Supplies Total	758,823	786,808	897,400	843,360	-6.0%

**CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2015
GENERAL FUND DETAIL**

ACCOUNT	2012 Actual	2013 Actual	2014 Approved Budget	2015 Proposed Budget	% CHANGE
43 Maintenance & Repairs					
4301 Vehicle Repair	\$ 202,368	\$ 188,621	\$ 223,900	\$ 203,100	-9.3%
4302 Office Equipment Repair	132,729	142,752	139,310	186,840	34.1%
4303 Instr. & Appar. Repair	11,678	8,386	19,350	11,350	-41.3%
4304 Other Equipment Repair	37,123	34,311	43,650	42,550	-2.5%
4305 Heating / A.C. Repair	9,941	24,864	49,000	49,000	0.0%
4306 Building Repair & Maint	124,159	96,897	130,800	128,850	-1.5%
4307 Other Structures Repair	60,698	100,958	123,940	65,700	-47.0%
4308 Machines Tools Repair	7,017	13,456	16,900	12,400	-26.6%
4309 Radios Repair	28,984	40,561	34,500	29,730	-13.8%
4310 Video Equipment Expense	824	6,312	2,500	2,500	0.0%
4312 Walks Drives Fences	13,545	3,196	105,100	116,000	10.4%
4313 Recreational Equipment	19,597	31,430	19,870	23,200	16.8%
4314 Pumps & Motors	1,694	808	3,900	3,850	-1.3%
4325 Boat Launch Expense	3,760	1,527	2,500	32,500	1200.0%
4326 Natural Disaster Expense	3,051	-	-	-	N/A
Maintenance & Repairs Total	657,168	694,079	915,220	907,570	-0.8%
44 Services					
4401 Telephone	75,240	101,045	85,240	109,000	27.9%
4402 Medical Exams	19,357	23,802	31,660	34,840	10.0%
4403 Assoc. Dues/Subscription	59,375	57,475	70,550	75,470	7.0%
4404 Multi-Department Training	6,316	1,413	9,480	17,730	87.0%
4405 Travel & Training	84,972	90,688	149,830	147,060	-1.8%
4406 Boards and Meetings	720	1,160	1,800	1,800	0.0%
4408 Legal Advertising	17,381	15,815	17,150	20,100	17.2%
4409 Electric-Purchased	26,512	27,705	28,650	28,650	0.0%
4414 Clothing / Cleaning	25,975	31,173	34,970	36,150	3.4%
4415 Special Services	67,581	60,336	86,280	59,950	-30.5%
4416 Car Allowance	10,800	13,718	16,200	16,200	0.0%
4417 Printing and Reproduction	29,331	28,429	29,370	34,230	16.5%
4418 Contractual Services	307,162	250,307	279,870	338,270	20.9%
4419 Professional Services	171,956	164,878	193,330	163,600	-15.4%
4421 Commissions	1,846	-	-	-	N/A
4424 Equipment Rental	1,342	3,473	4,510	4,350	-3.5%
4440 Web Services	10,365	10,125	39,480	25,280	-36.0%
4441 Bank Fees	125	176	160	50	-68.8%
4442 Trust Fees	1,273	1,513	1,500	4,560	204.0%
4443 Charge Card Expense	484	366	420	450	7.1%
4443 Charge Card Utilities	8,969	11,730	11,000	19,000	72.7%
4456 Planning Commission	252,082	202,442	274,500	279,280	1.7%
4457 Ambulance Service	180,686	284,462	244,500	318,760	30.4%
4459 Audubon Area Agencies	-	-	3,000	-	-100.0%
4461 Henderson Tourism	33,700	33,700	33,700	33,700	0.0%
4467 Meals on Wheels Program	10,500	10,500	10,500	10,500	0.0%
4469 Riverview School	5,000	5,000	5,000	5,000	0.0%
4472 Henderson Arts Alliance	7,000	7,000	7,000	7,000	0.0%
4474 Involvement Inc	4,000	4,000	4,000	4,000	0.0%
4479 Downtown Hend. Project	52,500	44,052	44,000	44,000	0.0%
4481 Henderson County Attorney	5,500	5,500	5,500	5,500	0.0%
4482 Humane Society of Hend C	110,000	110,000	110,000	110,000	0.0%
4483 Hend City/Co Rescue Sq.	4,500	4,500	4,500	4,500	0.0%

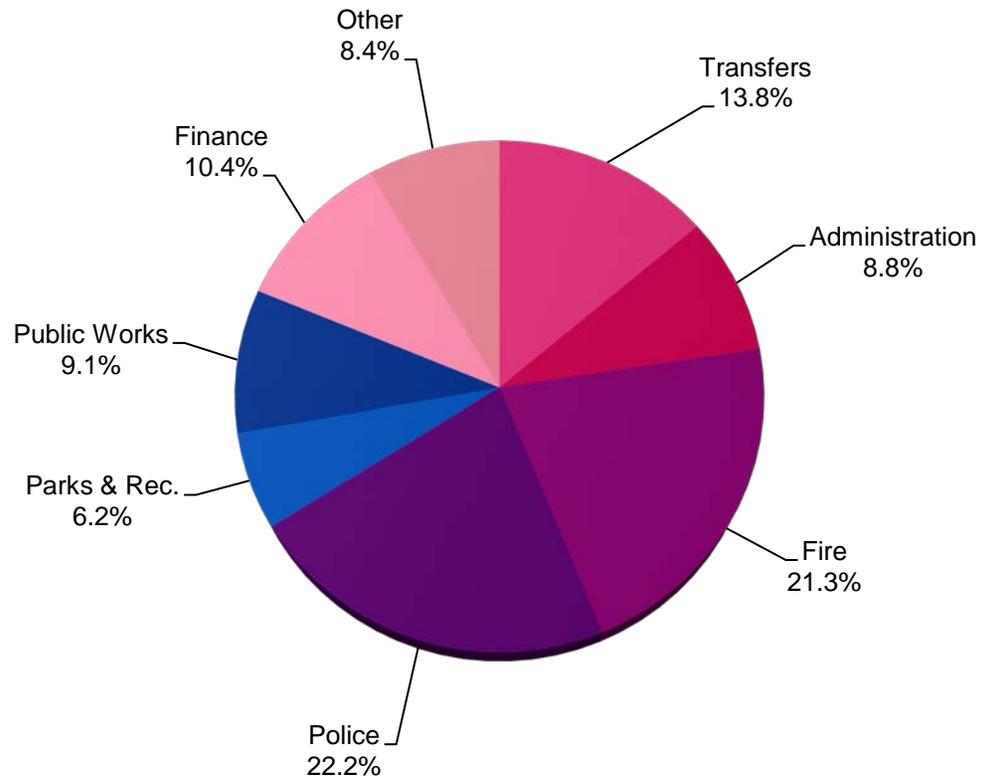
**CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2015
GENERAL FUND DETAIL**

ACCOUNT	2012 Actual	2013 Actual	2014 Approved Budget	2015 Proposed Budget	% CHANGE
44 Services (continued)					
4484 Disaster & Emergency Ser	\$ 25,612	\$ 23,639	\$ 55,600	\$ 37,870	-31.9%
4485 Hend City/Co Air Board	99,042	127,997	125,000	128,760	3.0%
4491 Kyndle	48,000	48,000	48,000	48,000	0.0%
4494 Other Outside Agency	7,000	-	54,500	50,000	-8.3%
4495 Special Projects	25,000	188,879	338,500	502,500	48.4%
4497 Henderson Child	3,200	3,200	3,200	3,200	0.0%
4498 GIS	142,157	133,274	133,200	149,950	12.6%
4522 Audit Expense	24,098	24,972	22,720	22,720	0.0%
Services Total	1,966,659	2,156,444	2,618,370	2,901,980	10.8%
45 Sundry Charges					
4501 Insurance Expense	410,589	456,421	474,000	474,000	0.0%
4517 Disc Golf Expense	1,789	-	-	-	N/A
4531 DARE Expenses	2,954	3,517	2,500	5,000	100.0%
Sundry Charges Total	415,332	459,938	476,500	479,000	0.5%
46 Capital Outlay					
4601 Motor Vehicles	171,957	454,490	223,670	760,240	239.9%
4602 Office Furniture /Fixture	-	-	10,000	36,540	265.4%
4603 Office Equipment	-	-	-	15,000	N/A
4605 Machinery & Tools	372,247	85,185	35,700	140,630	293.9%
4607 Data Processing Equipment	29,023	62,350	90,950	41,800	-54.0%
4608 Instruments & Apparatus	101,682	23,510	-	35,000	N/A
4611 Walks, Drives, Fences	-	5,715	-	5,000	N/A
4617 Buildings	-	-	-	22,000	N/A
4628 Park Improvements	-	-	215,700	187,000	-13.3%
4641 Municipal Center Improve.	37,544	28,393	-	159,230	N/A
Capital Outlay Total	712,453	659,643	576,020	1,402,440	143.5%
47 Transfers					
4701 Transfer to PWI	390,000	692,000	931,000	846,000	-9.1%
4702 Transfer to HART	629,000	695,000	547,000	470,000	-14.1%
4707 Transfer to Construction	177,745	-	461,000	430,000	-6.7%
4711 Reserve for Contingency	72,790	-	184,000	170,070	-7.6%
4713 Transfer to Sanitation	-	-	100,000	-	-100.0%
4714 Transfer to Emergency Co	215,000	219,000	384,000	494,000	28.6%
4716 Transfer to Police and Fire	418,000	418,000	437,000	435,000	-0.5%
4717 Transfer to Civil Service	217,000	212,000	227,000	182,000	-19.8%
4719 Transfer to Cemetery Fund	-	46,000	221,000	233,000	5.4%
4725 Transfer to Bond Fund	734,600	783,000	778,000	837,000	7.6%
Transfers Total	2,854,135	3,065,000	4,270,000	4,097,070	-4.0%
Total Expenses	\$ 24,203,760	\$ 23,618,101	\$ 27,205,000	\$ 28,400,000	4.4%

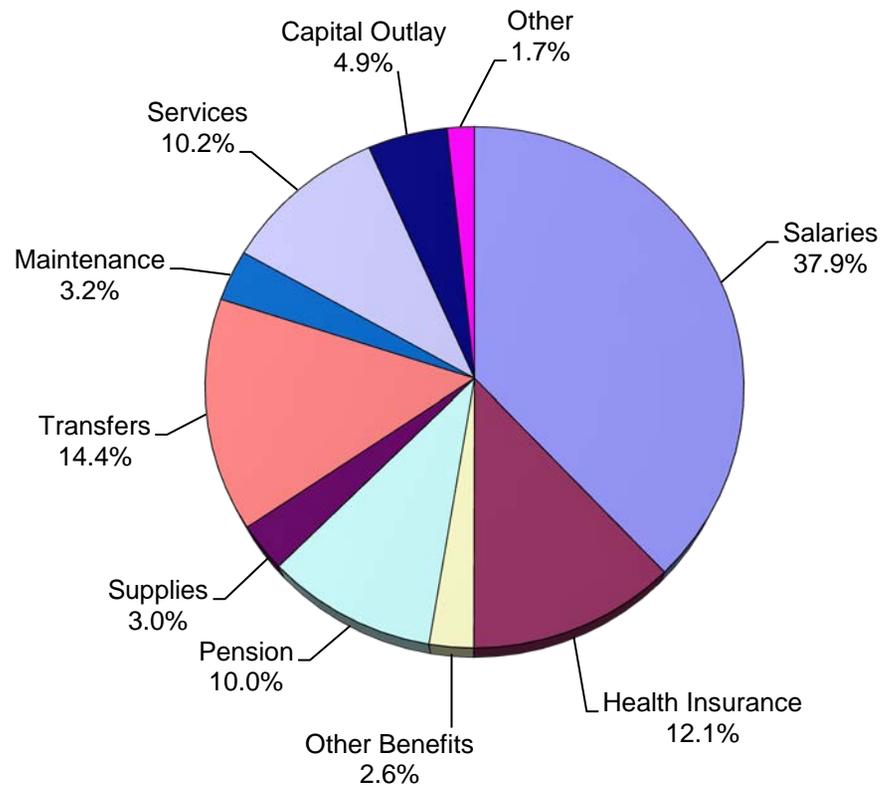
CITY OF HENDERSON

GENERAL FUND EXPENDITURES BY DEPARTMENT

FISCAL 2015 BUDGET



CITY OF HENDERSON GENERAL FUND EXPENDITURES BY FUNCTION FISCAL 2015 BUDGET



CITY OF HENDERSON, KY TOTAL EXPENDITURES OF ALL FUNDS FOR FISCAL 2015
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	Fiscal 2014	Fiscal 2015	Increase	Percentage
GENERAL FUND	\$ 27,205,000	\$ 28,400,000	\$ 1,195,000	4.4%
GAS FUND	21,147,000	21,514,000	367,000	1.7%
HEALTH REIMBURSEMENT ARRANGEMENT FUND	401,000	400,000	(1,000)	-0.2%
CIVIL SERVICE PENSION FUND	232,000	187,000	(45,000)	-19.4%
POLICE & FIRE PENSION FUND	437,000	435,000	(2,000)	-0.5%
CEMETERY FUND	413,000	420,000	7,000	1.7%
HEALTH INSURANCE FUND	6,692,000	7,054,000	362,000	5.4%
BOND FUND	2,999,000	3,140,000	141,000	4.7%
PUBLIC WAY IMPROVEMENT FUND	1,767,000	1,652,000	(115,000)	-6.5%
CONSTRUCTION FUND	10,972,000	19,615,000	8,643,000	78.8%
FLOOD MITIGATION FUND	1,090,000	863,000	(227,000)	-20.8%
HART FUND	1,623,000	1,457,000	(166,000)	-10.2%
SANITATION FUND	3,582,000	3,303,000	(279,000)	-7.8%
911 FUND	1,107,000	1,204,000	97,000	8.8%
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	362,000	465,000	103,000	28.5%
HOME GRANT FUND	264,000	120,000	(144,000)	-54.5%
POLICE INVESTIAGTION FUND	96,000	48,000	(48,000)	-50.0%
	<u>\$ 80,389,000</u>	<u>\$ 90,277,000</u>	<u>\$ 9,888,000</u>	<u>12.3%</u>

**CITY OF HENDERSON, KY
CITY-WIDE - STRATEGIC PLAN SUMMARY
FOR FISCAL YEAR 2015**

City Wide Goal	Category	Department	Departmental Goal
Community Vision	Planning	Administration	Work with committee and the consultant on the community plan and comprehensive update.
Increase neighborhood characteristics by continuing the repaving program and addressing stormwater flooding.	Planning and Development	Public Works	Maximize the number of streets that are overlaid.
		Flood Mitigation	Complete Elam Ditch cut through project as final project in Phase II of the State (KIA) grant.
Increase the safety of citizens by replacing obsolete public safety equipment.	Safety	Police	Replace five police vehicles as defined in the vehicle replacement schedule.
		Fire	Continue to follow the vehicle replacement schedule by replacing pumper.
		911	Purchase and install new 911 communication equipment.
Enhance services to citizens by extending technology	Technology Improvement	Finance	Replace 16 personal computers to keep equipment up to date and operating effectively.
Ensure that City services assist in creating a superior quality of life and an atmosphere where people desire to live, work, and play.	Quality of Life	HART	Purchase and place benches throughout the City.
		Administration	Finalize the remaining riverfront improvement projects. Submit a balanced budget that requires no more than the compensating tax rate.

**CITY OF HENDERSON, KY
CITY-WIDE - STRATEGIC PLAN SUMMARY
FOR FISCAL YEAR 2015**

City Wide Goal	Category	Department	Departmental Goal
Recruit and retain highly motivated and qualified employees.	City Services	Human Resources	Recommend current levels of employee benefits. Increase advertising of job opportunities to minority population.
		Administration	Propose a cost of living adjustment and merit adjustments.
Create exciting programming that keeps the citizens active and	Quality of Life	Parks and Recreation	Install a new skate park at Community Park.

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2015

Key Area	Responsibility	Objectives/Performance Standards
I. Transportation	A. Public Works	1. Mill and resurface streets as defined in the four year schedule and continue minor street, shoulder, and sidewalk repair.
		2. Inventory, test, and replace as needed regulatory, warning, and guide signs to meet FHWA retro-reflectivity requirements.
	B. Gas Utility	1. Complete Green River Road gas infrastructure support.
	C. Mass Transit	1. Purchase and place benches throughout the City on the bus routes.
II. Facilities & Services	A. Parks & Recreation	1. Refurbish Kimmel Park restrooms facilities by April, 2015.
		2. Complete the repaving at Newman Park by May, 2015.
		3. Replace four bar-b-que pits at Atkinson Park by March 21, 2015.
	B. Fire	1. Continue to follow the vehicle replacement schedule and replace a pumper.
		2. Continue the bunker gear replacement program which helps to protect our firefighters.
		3. Continue the program of annually flow testing all 1,020 fire hydrants to ensure proper operation during the year and that all hydrants are properly color-coded.
C. Administration	Develop best management practices for lead at the police outdoor shooting range.	

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2015

Key Area	Responsibility	Objectives/Performance Standards
II. Facilities & Services (continued)	B. Fire (continued)	4. Continue to complete business surveys to map out hazards in those structures and to familiarize firefighters with the building layout.
		5. Continue to educate the public through new fire prevention programs and other hazard prevention programs in schools, churches, and public avenues. Education saves lives.
		6. Continue improvement in early response to all emergency situations.
		7. Continue with dive training to improve our water rescue capabilities, which will improve the quality of life for anyone boating or working on our river.
	C. Police	1. Acquire and place into service four (4) new marked police vehicles by June 30, 2015.
		2. For fiscal 2015, the goal is to further reduce overall crime by 5%.
	D. Gas Utility	1. Continue the pipe replacement program.
III. Administrative	A. Finance	1. Continue to promote the Automatic Payment Plan (ACH) for the payment of utility bills by customers during the year with a goal of increasing the usage by another 5%
		2. Continue to promote the option of receiving an email notification that a customer's utility bill is available to download rather than mailing the bill with a goal of increasing the usage by another 5%.

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2015

Key Area	Responsibility	Objectives/Performance Standards
III. Administrative (continued)	B. Gas Utility	1. Continue training of all personnel covered under the Operator Qualification standards and evaluate other training opportunities.
		2. Continue a public awareness program in compliance with D.O.T. requirements to educate the public about natural gas safety practices during the year.
		3. Continue implementation of the Distribution Integrity Management Plan (DIMP) and system study requirements. Move towards implementation for a portion of the system to have continual low voltage current.
	C. Administration Human Resources	1. Continue work zone safety training for all affected City employees.
2. Continue confined space safety training for all affected City employees.		

CITY OF HENDERSON, KY
Enhance the Economic Climate of the Community
FOR FISCAL YEAR 2015

Key Area	Responsibility	Objectives/Performance Standards
I. Facilities & Services	A. Administration	1. Continue to work with elected officials to determine the best use of the federal transportation fund balance for riverfront improvement and implement the approved plan for bid package #4.
II. Economic Development	A. Administration	1. Participate in efforts to create new jobs, increase per capita income levels, and expand the tax base by working with Kyndle.
		2. Promote the Downtown Loan Program with the goal of job creation and job retention through the marketing of this economic development tool with the Downtown Henderson Partnership and participating banks.
		3. Continue to enhance the City's "business friendly" image with the community through the Development Liaison process.
		4. Continue to assess and improve business friendly practices within the Codes and Engineering divisions.
III. Administrative	A. Gas Utility	1. Evaluate other initiatives to partner with other public energy acquisition agencies to maximize effectiveness and benefits to our customers and work through PEAK to secure additional prepay natural gas.

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2015

Key Area	Responsibility	Objectives/Performance Standards
I. Transportation	A. Administration	1. Continue the sidewalk construction program. Complete the Safe Routes to Schools (SRTS) grant funding for sidewalk improvements along Sand Lane corridor connecting with initial phase of sidewalk project.
		2. Provide engineering support and implementation of expanded sidewalk connectivity throughout the community.
		3. Provide engineering support and implementation of the North Green River Road widening project.
		4. Implementation of the Recreational Trails Program (RTP) grant by the continuation of a nature trail in Newman Park Complex.
		5. Implementation of an ADA compliance transition plan for accessibility in right-of-ways as required by Federal Highway Administration.
II. Facilities & Services	A. Gas Utility	1. Continue the multi-year program to identify and remove, as appropriate, steel tubing gas services and replace with plastic pipe during the year.
III. Quality of Life	A. Police	1. Begin efforts to train officers in Predictive Policing and explore potential resources needed to conduct Predictive Policing activities.
	B. Public Works	1. Complete the annual spring cleanup during the month of April 2015, with a completion goal of three work weeks.
	C. Parks and Recreation	1. Install new skate park equipment at Community Park with the involvement of youth in the design and selection process by June 2015. 2. Repave one-half of the Riverwalk that goes through Atkinson Park.

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2015

Key Area	Responsibility	Objectives/Performance Standards
III. Quality of Life (continued)	D. Administration	1. Provide design and engineering support for the new East End Park.
IV. Housing & Population	A. Administration	1. Continue to acquire KHC Affordable Housing Finance Program grant funds and undertake the exterior minor rehabilitation of low-income homes in conjunction with Kentucky Changers.
		2. Continue targeting unsafe structures and properties with the objective of repairing or removing unsafe housing during the year.
		3. Continue to increase the number of safe and affordable homes in the City of Henderson through available funding resources.
		4. Continue to pursue grant funding resources to continue to improve infrastructure improvements within the City of Henderson and continue to facilitate the City in becoming a more sustainable community.
		5. Continue to provide guidance and support to City departments and civic agencies, such as Community One and Engage Henderson, in the use of grant funding.
		6. Continue to work with Engage Henderson and Community One with property maintenance issues in the East End.
		7. Continue to pursue reimbursement of expenditures on abandoned properties and work with the City Attorney on legal actions that can be taken to get these properties cleaned up.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2015

Key Area	Responsibility	Objectives/Performance Standards
I. Facilities & Services	A. Gas Utility	<p>1. Continue the multi-year gas meter replacement program with the objective of replacing 600 meters and regulators that have last been refurbished 15 years ago or prior during the fiscal year.</p> <p>2. Evaluate expansion to unserved areas. Goal of 20 new customers over a 18 month timeframe. A mile of main expansion exclusive of existing subdivisions.</p>
	B. Administration	<p>1. Continue to provide support to Public Works and HWU as needed in addressing and improving community drainage project. This multi-year project began in 2011-12 with one major subdivision.</p> <p>2. Continue to provide engineering support to the Flood Mitigation Board on inspection of the mowing contract for Canoe Creek.</p> <p>3. Follow through and monitor action plans of department heads regarding the employee survey and make quarterly reports to the Board of Commissioners.</p> <p>4. Provide design and engineering support for new softball fields that will be located on Rocks Road.</p> <p>5. Provide continued engineering support to the Bike Committee.</p>
II. Quality of Life	A. Parks & Recreation	<p>1. Maintain designation as a "Tree City USA" by the National Arbor Day Foundation for the 20th year.</p> <p>2. Construct a equipment storage shed at the Municipal Golf Course. This will also provide for rental spaces for privately owned golf carts.</p>
	B. Police	<p>1. Schedule and conduct six classes of the Police Academy program to enhance community-police relations during the year. Separate classes will be held for both adult and youth attendees.</p>

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2015

Key Area	Responsibility	Objectives/Performance Standards
II. Quality of Life (continued)	C. Fire	1. Continue to submit grant applications for private, state, and federal monies.
	D. Mass Transit	1. Plan and conduct the 15th annual HART Passenger Appreciation Day at the main transfer point during the fall, including free transportation and refreshments for customers.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2015

Key Area	Responsibility	Objectives/Performance Standards
III. Administrative	A. Finance	1. Complete the FY 2014 audit in a Comprehensive Annual Financial Report (CAFR) format and receive a "Certificate of Achievement" for financial reporting for the sixteenth consecutive year from the Governmental Finance Officers Association during the year.
		2. Complete the FY 2015 Budget in the required format and receive a "Distinguished Budget Presentation Award" for the sixth consecutive year from the Governmental Finance Officers Association during the year.
		3. Promote the vendor electronic accounts payables processing and electronic payment system with the goal of increasing participation by 5%.
	B. Police	1. Continue the upgrading of equipment to improve officer safety and efficiency of the department.
		2. Improve the Social Media exposure of the Police Department to enhance Police / Community Relations.
	C. Administration Human Resources	1. Review top 25 medical claim expenditures to ensure proper coverage and payments.
		2. Coordinate supervisor training for affected employees.
		3. Coordinate Lean Training for department heads.
	D. Mass Transit	1. Continue to provide the best service possible to the citizens of Henderson within current budgetary constraints.
		2. Purchase and place into operation the new Integrated Diagnostic System.
		3. Continue to seek grant opportunities whenever possible.

Organizational Units

The City of Henderson’s main organizational unit is the department. Each department could have between one and eight divisions. For an example, the Henderson Area Rapid Transit department has only one division but the Public Works department will have eight different divisions. It is also possible for a department to cross several funds. For an example, the Public Works department receives funding from the General, Public Way Improvement, and Sanitation funds.

In order to simplify the accounting of what may seem like a complex system, each fund is numbered, i.e. the General Fund is number 10, the Gas Fund is number 20, etc. Each department is also numbered, i.e. the Administration department is number 10, the Finance department is number 15, the Fire department is number 20 etc. Each division within a department is also numbered, i.e. the Mayor and Commissioners division is number 010, the City Manager division is number 011, the City Attorney division is number 012, etc.

The expenses are divided into 8 categories: 4100s are personnel, 4200s are supplies, 4300s are maintenance, 4400s are services, 4500s are sundry, 4600s are capital, 4700s are transfers and 4800s are grant expenses. The following is an example of the coding for the purchase of uniforms in the accounting division:

Fund	Department	Division	Account Description
General	Finance	Accounting	Clothing Supplies
10	15	123	4207

Another example of the coding would be the repair to a vehicle in the Sanitation Fund:

Fund	Department	Division	Account Description
Sanitation	Public Works	Collections	Vehicle Repair
57	45	344	4301

The following is a summary of the funds that the City of Henderson uses with each department and division within that fund. A description of each fund, department, or division appears on page B-96.

Fund – General #10 –

- Department - Administration #10 –
 - Division – Mayor / City Commissioners #010
 - Division - City Manager #011
 - Division - City Attorney #012
 - Division - City Clerk #013
 - Division - Human Relations #016
 - Division - Community Development #017
 - Division - Human Resources #124
 - Division – Codes #233
 - Division – Engineering #377

Department - Finance #15 –
 Division – Administration #121
 Division – Information Technology #122
 Division – Accounting #123
 Division – Treasury #125
Department – Fire #20 –
 Division – Fire #232
Department – Parks #35
 Division – Parks #451
 Division – Golf #452
 Division – Pool #454
 Division – Recreation #456
Department – Police #40
 Division – Police #231
Department – Public Works #45
 Division – Municipal Facilities #014
 Division – Traffic Control #234
 Division – Administration #341
 Division – Public Way Improvement #342
 Division – Central Garage #366
Department – Non-Departmental #90
 Division – Non-Departmental #298
 Division – Debt #597
 Division – Transfers #599

Fund – Gas #20 –

Department – Gas #25
 Division – Administration #771
 Division – Distribution #772

Fund – Health Reimbursement Arrangement #29 –

Department – Non-Departmental #90
 Division – Non-Departmental #298

Fund – Civil Service Pension #32 –

Department – Non-Departmental #90
 Division – Non-Departmental #298

Fund – Police & Fire Pension #33 –

Department – Non-Departmental #90
 Division – Non-Departmental #298

Fund – Cemetery – #40 –

Department – Parks and Recreation #35
 Division – Cemetery #453

Fund – Health Insurance #45 -
Department – Non-Departmental #90

Fund – Bond #48 –
Department – Non-Departmental #90
Division – Debt #597

Fund – Public Way Improvement #50 –
Department – Public Works #45
Division – Public Way Improvement #342

Fund – Construction #51 –
Department – Non-Departmental #90
Division – Non-Departmental #298

Fund – Flood Mitigation #53 –
Department – Public Works #45

Fund – HART #56 –
Department – Mass Transit #30
Division – Mass Transit #015

Fund – Sanitation #57 –
Department – Public Works #45
Division – Collections #344
Division – Landfill #345
Division – Transfer Station #346

Fund – Emergency Communications #58 –
Department – Police #40
Division – Emergency Communications #018

Fund – Community Development Block Grant #81 –
Department – Administration #10
Division – Community Development #017

Fund – HOME #84 –
Department – Administration #10
Division – Community Development #017

Fund – Police Investigation #85 –
Department – Police #40
Division – Police #231

Detail of Funds, Departments, and Divisions:

Fund – General #10 – The General Fund is the general operating fund of the City. It is used to account for all general tax revenues and other revenues not allocated by law, ordinance, or other agreement to another fund. From this fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs not paid by other funds.

Department - Administration #10 starts on page C-1

Division – Mayor/City Commissioners #010 – The Board of Commissioners is composed of a Mayor and four Commissioners operating under the City Manager Plan (KRS 83A.150). Under this form of government, which was adopted by public referendum in 1966, legislative authority is vested in the Board of Commissioners and administrative responsibilities are carried out by an appointed City Manager. As the policy-making body for Henderson, the Board is the final authority on most matters relating to the City.

Duties and powers:

1. Establishing general policies for the City.
2. Appointing the City Manager, Assistant City Manager, City Attorney, and members of various boards and commissions.
3. Enacting ordinances, resolutions, and orders.
4. Adopting the annual budget.
5. Levying taxes.
6. Issuing bonds and providing the payment of public debts.
7. Authorizing contracts on the City's behalf.

Division - City Manager #011 – The City Manager provides centralized administration, coordination, control, and evaluation of municipal programs. The City Manager assists the Mayor and City Commissioners in developing and implementing public policy. The City Manager is appointed by the Board of Commissioners and serves as the chief administrative officer of the City.

Duties and powers:

1. Oversees the day-to-day functions of the City.
2. Carries out the duties and policies set by the Board of Commissioners.
3. Prepares the annual budget of the City.
4. Supervises 12 City offices and departments and their personnel.
5. Exercises executive powers and duties delegated by ordinance and statute including enforcement of the City Manager Plan, City ordinances, and all applicable statutes.

Division - City Attorney #012 – The City Attorney provides all legal assistance to the Board of Commissioners, City Manager, Department Heads and other boards and city commissions. The City Attorney is appointed by the Board of Commissioners and provides legal counsel and representation to the Board, City Manager, departments of City government, City-appointed boards and commissions, and the City-County Planning Commission. The City Attorney does not provide legal advice about personal or private problems of citizens, but

can answer questions related to City activities, including the City Code.
Duties and powers:

1. Drafts resolutions and ordinances for Board consideration.
2. Drafts and reviews contracts.
3. Performs legal research.
4. Issues opinions on zoning, procurement, and personnel matters.
5. Responds to inquiries under the Freedom of Information Act.
6. Handles some matters of litigation, risk management, and real estate.

Division - City Clerk #013 – The City Clerk serves as a liaison between the elected officials and the people. The City Clerk’s Office prepares and maintains the documentation needed by the City Commission and maintains the Code of Ordinances as passed by the Commission.

Duties and powers:

1. Prepares and maintains minutes of each City Commission meeting.
2. Maintains the Code of Ordinances as passed by the City Commission.
3. Maintains legal agreements and cemetery deeds.
4. Maintains database of burials at Fernwood and Fairmont cemeteries.
5. Assigns disabled parking space permits for on-street parking.

Division - Human Rights #016 – This division’s goal is to safeguard all individuals within the state from discrimination because of familial status, race, color, religion, national origin, sex, age 40 and over, or because of the person’s status as a qualified individual with a disability as defined in KRS 344.010 and KRS 344.030; Thereby to protect their interest in personal dignity and freedom from humiliation, to make available to the state their full productive capacities, to secure the state against domestic strife and unrest which would menace its democratic institutions, to preserve the public safety, health, and general welfare, and to further the interest, rights, and privileges of individuals within the state.

Division - Community Development #017 - The Community Development division plans and manages development projects for the City, including securing project financing from grants and other funding. The division is also responsible for administering the City’s low-income housing programs.

Division - Human Resources #124 - The Human Resources division administers all human resource functions for approximately 415 full-time, part-time, and seasonal employees. Tasks include recruitment, hiring, orientation, retention, compensation, classification, non-health-related benefits, records, workers’ compensation, policy formulation and administration, regulatory compliance, disciplinary procedures, employee relations, promotions, transfers, terminations, technical supervision, unemployment insurance and hearings.

Division – Codes #233 - The Code Enforcement division provides for the enforcement of building codes, property maintenance codes, and zoning issues. All new construction must have a permit issued by the code enforcement division or the State of Kentucky.

Division – Engineering #377 – The Engineering division performs all of the engineering functions of the city including the updating of maps that are used for utilities, drainage, and streets.

Department - Finance #15 starts on page C-40

Division – Administration #121 - The Finance Administration division is responsible for administration, coordination, control and evaluation of the finance department.

Duties:

1. Purchasing, bidding, and proposals
2. Administration of occupational license tax
3. Verification of payroll
4. Office supplies and mailing services
5. Assisting the City Manager with the annual budget
6. Risk Management

Division – Information Technology #122 – The Information Technology division is responsible for all computers, software and peripherals.

Duties:

1. Data Entry
2. Email service
3. Personal computer support
4. AS/400 – Power I Series maintenance and coordination
5. Network and internet connectivity
6. Programming
7. Website

Division – Accounting #123 – The Accounting division handles the general ledger, financial reports, comprehensive annual financial report and annual audit, and other governmental reporting. This division also does the billing for all City utilities and sanitation services.

Duties:

1. Financial accounting and reporting
2. Utility billing
3. Meter reading and utility servicing

Division – Treasury #125 – The Treasury division is responsible for the collection of utility bills, property taxes, parking tickets and accounts receivables. This division is also responsible for the disbursement of accounts payables, payroll, and sales tax.

Duties:

1. Collection of utility payments, property taxes, and all other cash receipts
2. Accounts payable
3. Calculation of payroll
4. Accounts receivable
5. Customer services.

Department – Fire #20 starts on page C-62

Division – Fire #232 - The Fire Department provides fire protection for the city. There are 60 uniformed and two civilian employees in the department that operate out of four fire stations. The fleet consists of six pumpers, one aerial, a rescue/support vehicle, and a command vehicle. In addition to fire protection, the department responds to emergency medical calls, auto accidents, carbon monoxide alarms, and other special rescue situations. These other special rescue situations include trench rescue, hazardous materials response, high angle rope rescue, and confined space rescue.

Department – Parks #35 starts on page C-71

Division – Parks #451 – The Parks division maintains all city parks and facilities including playground equipment, restrooms, shelters, basketball courts, and Central Park gazebo.

Division – Golf #452 - The Golf division operates a 9-hole golf course with a pro shop and cart rental.

Division – Pool #454 – The Pool division maintains and staffs the City’s pool at Atkinson Park. The facilities include a large main pool with a small wading pool. This division is only operational during the summer months.

Division – Recreation #456 - The Recreation division provides the leisure activities throughout the City of Henderson, and ensures that public resources are available to all members of the community. The division works with local sport agencies that provide leagues for softball, baseball, soccer, and archery.

Department – Police #40 starts on page C-95

Division – Police #231 - The Henderson Police Department provides up-to-date, professional law enforcement to all citizens of the community. Crime prevention and detection, apprehension and successful prosecution of perpetrators, drug education and enforcement, traffic safety and enforcement, and community service are provided to all citizens equally and without consideration of race, creed, color, religion, national origin, or political affiliation. The Henderson Police Department strives to provide the community with service and enforcement to enhance the quality of life for all citizens who live in and visit the community. The department respects and protects the Constitution of the United States and Commonwealth of Kentucky and performs its services with honesty, courage, discretion, fidelity and sound judgment.

Department – Public Works #45 starts on page C-107

Division – Municipal Facilities #014 – This division is responsible for the upkeep and maintenance of all municipal buildings and facilities. It includes contractual services for janitorial services, elevators, fire alarms, and the heating, ventilating, and air conditioners (HVAC) systems.

Division – Traffic Control #234 – The Traffic Control division is responsible for maintaining the street right-of-ways. It includes street sweeping, signage, and lighting.

Division – Administration #341 - The Public Works Administration is responsible for administration, coordination, control and evaluation of the public works department.

Division – Public Way Improvement #342 - This division is responsible for the upkeep and maintenance of all municipal streets and sidewalks. This includes snow and debris removal, utility cuts, and both major and minor street repairs. The expenses that are reflected in the General Fund are usually for capital outlay. The operational expenses are in the Public Way Improvement Fund.

Division – Central Garage #366 – The Central Garage division maintains and repairs all vehicles except those in the Mass Transit department. The garage maintains a fuel farm as well as vehicle parts inventory.

Department – Non-Departmental #90 pages C-29 and C-58

Division – Non-Departmental #298 – This division contains all miscellaneous expenses that are not identifiable to other divisions. A large majority of the expenses are related to the funding of non-governmental organizations or quasi-governmental agencies. The remaining balance of the expense is property and casualty insurance and contingency funds.

Division – Debt #597 – The Debt division includes payments of debt.

Division – Transfers #599 – This division tracks transfers to other funds.

Fund – Gas #20 – The Gas Fund is used to account for the operations of the city’s natural gas utility department.

Department – Gas #25 starts on page C-143

Division – Administration #771 – The Gas Administration division is responsible for administration, coordination, control and evaluation of the gas department.

Division – Distribution #772 – This division accounts for the maintenance, service line installation, and system improvements. This division also tracks the purchase and transportation of natural gas.

Fund – Health Reimbursement Arrangement #29 page C-30 – The City of Henderson HRA Plan Fund was created by ordinance. It covers all employees enrolled in the City’s health insurance plan. The HRA Fund reimburses participants for health insurance plan deductible and co-insurance expenses up to the amount in an individual participant’s account balance.

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Civil Service Pension #32 page C-59 – The City of Henderson Civil Service Pension Fund (a contributory defined benefit plan) was created by ordinance. It covers City employees, other than those in the police and fire departments, who elected not to transfer into the County Employees Retirement System (CERS) plan.

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Police & Fire Pension #33 page C-60 – The City of Henderson Police and Fire Pension Fund (a contributory defined benefit plan) was created by state statute. It covers all of the employees of the police and fire departments who elected not to transfer to the CERS plan.

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Cemetery #40 page C-91 - The Cemetery Fund accounts for the funds used to operate the City's two cemeteries, Fernwood and Fairmont. The division is also responsible for the maintenance and upkeep of the City’s mausoleums. Fernwood was established in 1849 and Fairmont in 1921.

Department – Parks and Recreation #35

Division – Cemeteries #453

Fund – Health Insurance #45 page C-31 - The Health Insurance Fund accounts for the activities of the Health Insurance Fund. This fund accounts for the financing of services as regards to self-insured accident and health care plans maintained for the benefit of City employees and others, on a cost reimbursement basis.

Department – Non-Departmental #90

Fund – Bond #48 page C-61 – The Bond Fund is used to account for the payment of principal and interest on the City’s general long-term debt. Revenues for this purpose are derived from transfers from the General Fund and interest income.

Department – Non-Departmental #90

Division – Debt #597

Fund – Public Way Improvement #50 page C-126 – This Fund is responsible for the upkeep and maintenance of all municipal streets and sidewalks. This includes snow and debris removal, utility cuts, and both major and minor street repairs. The expenses that are reflected in the General Fund are usually for capital outlay. The operational expenses are in the Public Way Improvement Fund.

Department – Public Works #45

Division – Public Way Improvement #342

Fund – Construction #51 page C-32 – The Construction Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities which are funded either by grants or bond proceeds.

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Flood Mitigation #53 page C-37 – The Flood Mitigation Fund accounts for the state and local funds set aside to address flooding in Henderson County. This is a joint venture between the City of Henderson and Henderson County.

Department – Public Works #45

Fund – HART #56 page C-159 – The Henderson Area Rapid Transit (HART) Fund accounts for funds that operate the City bus system.

Department – Mass Transit #30

Division – Mass Transit #015

Fund – Sanitation #57 page C-133 – The Sanitation fund is used to account for the City's sanitation collection, transfer and disposal operations.

Department – Public Works #45

Division – Collections #344 – The Collections division includes the collection of sanitary residential and commercial waste.

Division – Landfill #345 – This division tracks the expenses related to the construction, demolition and debris landfill.

Division – Transfer Station #346 – The Transfer Station includes the expenses related to the transportation and disposal of sanitary waste.

Fund – Emergency Communications #58 page C-102 – The Emergency Communications Fund accounts for funds that operate the 911 emergency communications system.

Department – Police #40

Division – Emergency Communications #018

Fund – Community Development Block Grant #81 page C-38 – The Community Development Block Grant Fund accounts for federal grant money used to rehabilitate low income housing and public facilities.

Department – Administration #10

Division – Community Development #017

Fund – HOME #84 page C-39 – The HOME Fund accounts for grants used similar to the CDBG Fund except that the funds are provided through an agency of the Commonwealth of Kentucky.

Department – Administration #10

Division – Community Development #017

Fund – Police Investigation #85 page C-106 – The Police Investigation Fund accounts for funds or property seized from criminal activities. The funds are expended on law enforcement activities.

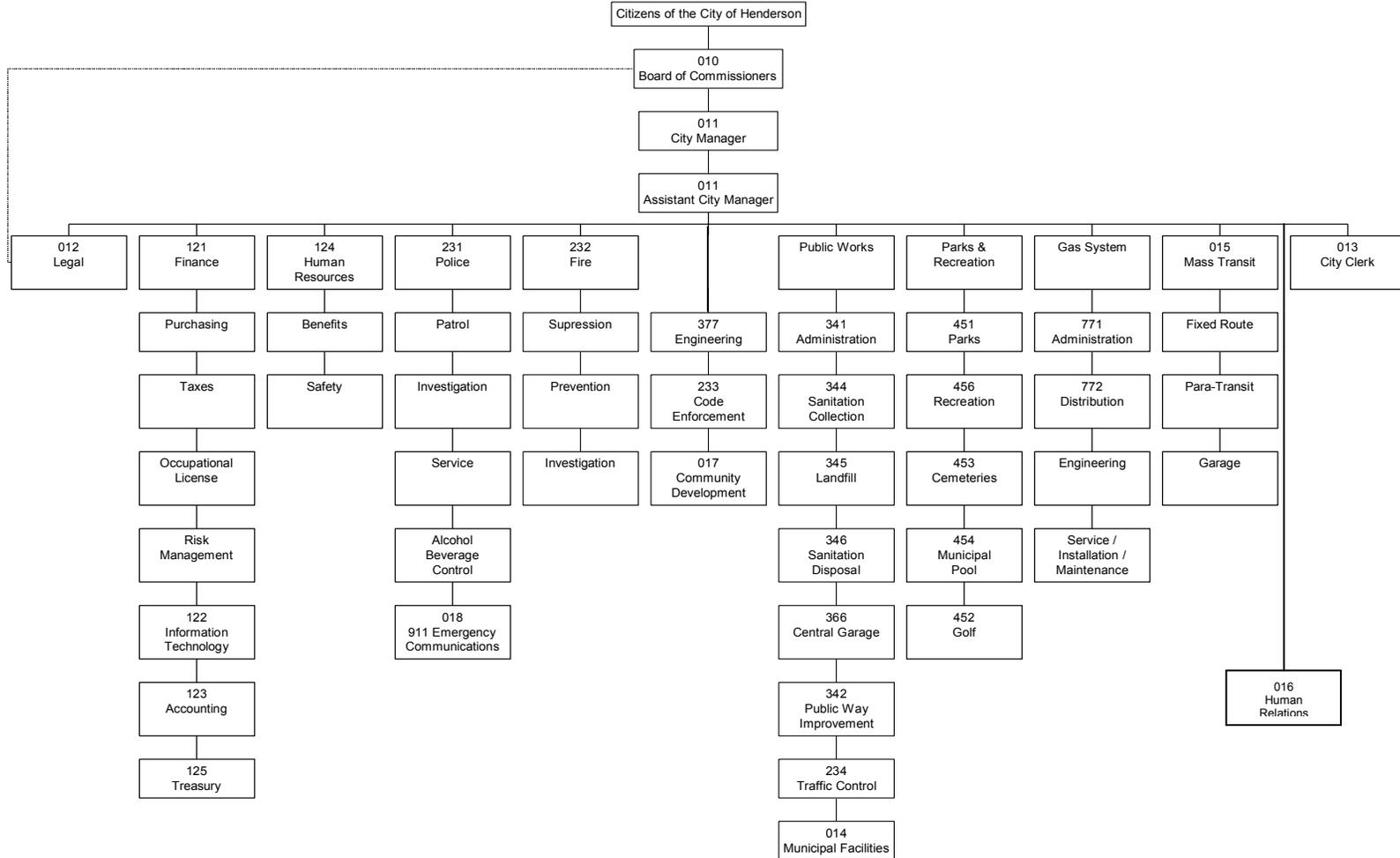
Department – Police #40

Division – Police #231



SECTION C
DEPARTMENTAL
BUDGETS

City of Henderson, Kentucky



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

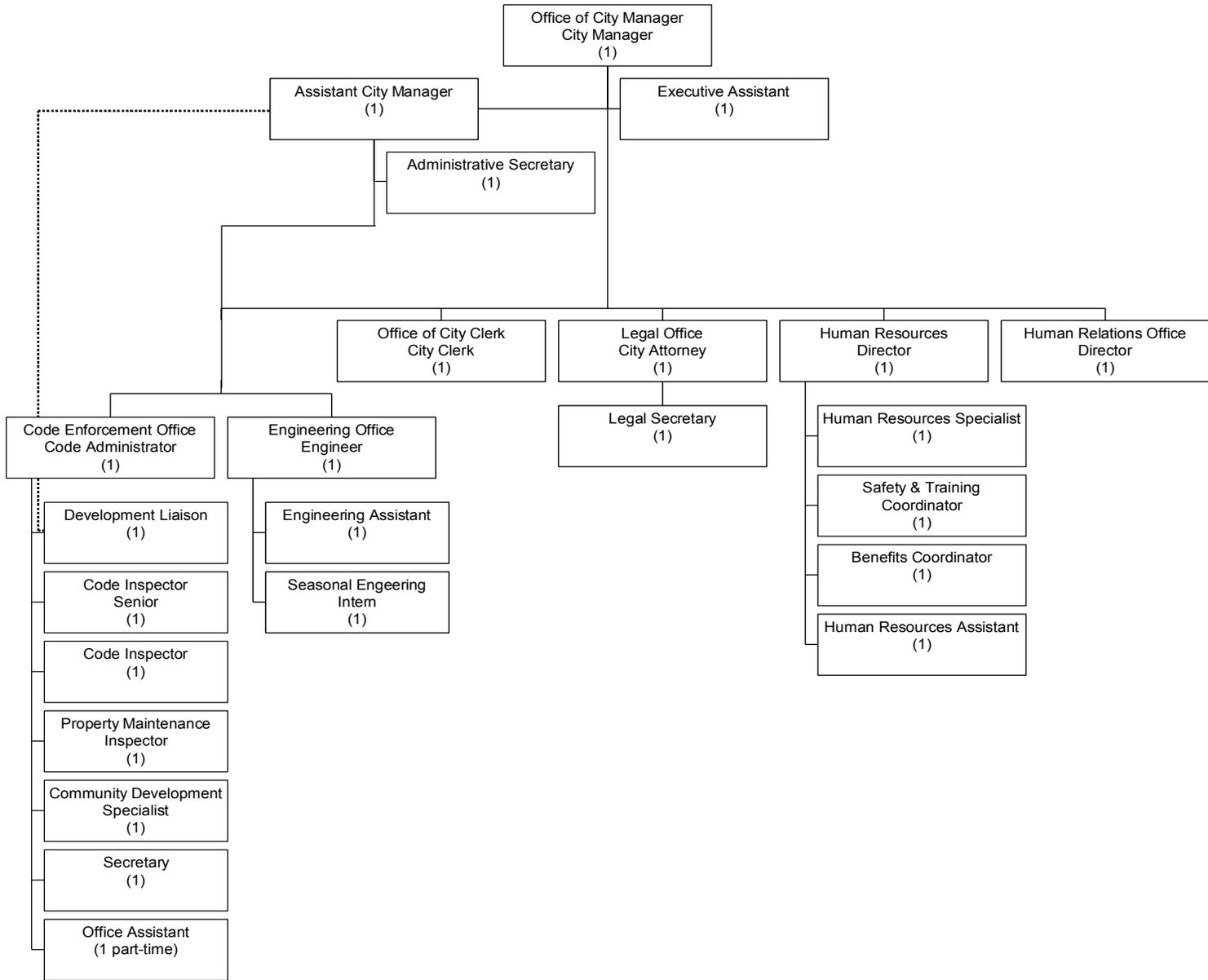
Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Department 10 - Administration							
Division 010 - City Commission							
41 Personnel Services							
4101	Salaries - Supervision	\$ 62,280	\$ 61,781	\$ 62,700	\$ 62,810	\$ 63,760	1.5%
4106	FICA	3,422	3,353	3,334	3,900	3,960	1.5%
4107	Medicare	800	784	779	920	930	1.1%
4109	Health Insurance	64,000	52,800	70,000	70,000	73,750	5.4%
4111	Workers Compensation	114	94	107	120	110	-8.3%
4112	Employee Assist. Prgm	68	63	54	90	90	0.0%
Personnel Services Total		130,684	118,875	136,974	137,840	142,600	3.5%
42 Supplies							
4203	Office Supplies	563	388	650	650	650	0.0%
4208	Postage	76	75	630	120	140	16.7%
4211	Periodicals & Supple.	157	157	157	160	160	0.0%
Supplies Total		796	620	1,437	930	950	2.2%
43 Maintenance & Repairs							
4302	Office Equip. Repair	13	4	5	10	10	0.0%
Maintenance & Repairs Total		13	4	5	10	10	0.0%
44 Services							
4401	Telephone	1,052	1,233	1,370	1,200	1,400	16.7%
4403	Assoc. Dues/Subscript.	47,585	47,508	57,750	55,500	59,500	7.2%
4405	Travel & Training	4,107	12,524	14,000	18,850	18,850	0.0%
4415	Special Services	2,269	1,925	1,420	2,200	2,200	0.0%
4417	Printing and Reprod.	262	596	540	600	600	0.0%
4419	Professional Services	-	-	-	4,000	4,000	0.0%
Services Total		55,275	63,786	75,080	82,350	86,550	5.1%
Total Mayor & City Commission		\$ 186,768	\$ 183,285	\$ 213,496	\$ 221,130	\$ 230,110	4.1%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

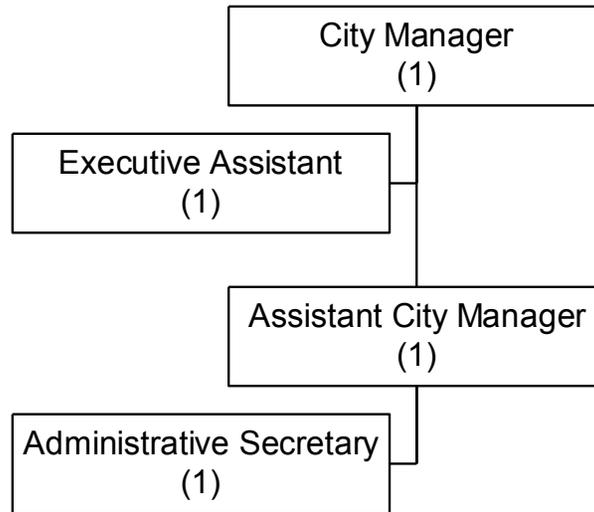
DEPARTMENT: Administration DIVISION: City Commission

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Newspaper Annual Subscription	\$ 160
4403	Association Dues and Subscrip	Green River Area Development District	\$ 28,800
		Interstate 69 Initiative	10,000
		Kentucky League of Cities	8,000
		Evansville Metropolitan Planning Organization	4,000
		Kentucky Chamber of Commerce	4,000
		National League of Cities	2,000
		Housing Board Members	600
		Kentuckians for Better Transportation	500
		Other	1,600
		Total	\$ 59,500
4415	Special Services	Retirement Watches	\$ 600
		Christmas Parade	500
		Logo Incentives	500
		Service Award & Lapel Pins	300
		Other	300
		Total	\$ 2,200
4419	Professional Services	Miscellaneous Projects as Needed	\$ 4,000

ADMINISTRATION



ADMINISTRATION CITY MANAGER



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Department 10 - Administration
Division 011 - City Manager

41 Personnel Services

4101	Salaries - Supervision	\$ 216,660	\$ 218,878	\$ 225,156	\$ 225,330	\$ 232,180	3.0%
4102	Salaries - Clerical	87,266	88,184	90,518	90,350	93,090	3.0%
4104	Salaries - Overtime	2,332	2,589	2,318	2,420	2,500	3.3%
4105	Salaries - Other	-	-	-	2,500	2,500	0.0%
4106	FICA	18,392	18,589	19,043	19,880	20,480	3.0%
4107	Medicare	4,532	4,559	4,698	4,650	4,790	3.0%
4108	Life Insurance	7,669	7,640	8,661	7,840	7,840	0.0%
4109	Health Insurance	64,000	53,800	56,000	56,000	59,000	5.4%
4110	Cancer Insurance	361	377	377	380	380	0.0%
4111	Workers Compensation	556	476	543	580	570	-1.7%
4112	Employee Assist. Prgm	68	71	72	80	80	0.0%
4115	Unemploy. Insurance	194	506	935	940	750	-20.2%
4116	Employee Pension	16,998	17,734	17,766	17,530	16,890	-3.7%
4118	Retirement - Other	35,627	35,990	37,235	37,060	38,180	3.0%
Personnel Services Total		454,655	449,393	463,322	465,540	479,230	2.9%

42 Supplies

4203	Office Supplies	2,819	1,629	2,500	2,500	2,650	6.0%
4208	Postage	344	433	290	350	350	0.0%
4211	Periodicals & Supple.	1,547	2,028	1,780	1,800	1,800	0.0%
Supplies Total		4,710	4,090	4,570	4,650	4,800	3.2%

43 Maintenance & Repairs

4302	Office Equip. Repair	28	22	22	20	20	0.0%
Maintenance & Repairs Total		28	22	22	20	20	0.0%

44 Services

4401	Telephone	2,720	3,526	3,140	3,250	3,300	1.5%
4403	Assoc. Dues/Subscript.	565	666	660	750	750	0.0%
4405	Travel & Training	1,711	7,554	8,700	10,500	8,700	-17.1%
4408	Legal Advertising	192	139	100	300	300	0.0%
4415	Special Services	37	243	670	200	300	50.0%
4416	Car Allowance	10,800	10,800	10,800	10,800	10,800	0.0%
4417	Printing and Reprod.	462	758	810	650	800	23.1%
4418	Contractual Services	-	-	2,148	-	2,100	N/A
4419	Professional Services	-	-	-	3,000	3,000	0.0%
Services Total		16,487	23,686	27,028	29,450	30,050	2.0%

46 Capital Outlay

4603	Office Equipment	-	-	-	-	15,000	N/A
Capital Outlay Total		-	-	-	-	15,000	N/A

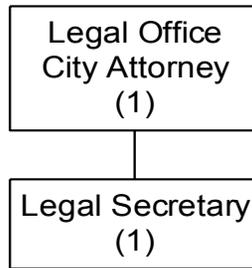
Total City Manager	\$ 475,880	\$ 477,191	\$ 494,942	\$ 499,660	\$ 529,100	5.9%
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**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Administration DIVISION: City Manager

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	KRS Revisions	\$ 1,600
		Engineering Magazine	100
		Other	100
		Total	\$ 1,800
4403	Association Dues and Subscrip	KCCMA Dues	\$ 400
		KAMM	50
		Other	300
		Total	\$ 750
4415	Special Services	Other	\$ 300
4418	Contractual Services	Temporary Clerical Assistance	\$ 2,100
4419	Professional Services	Other	\$ 3,000

LEGAL OFFICE



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Department 10 - Administration
Division 012 - City Attorney

41 Personnel Services

4101	Salaries - Supervision	\$ 130,944	\$ 86,008	\$ 88,708	\$ 89,020	\$ 91,020	2.2%
4102	Salaries - Clerical	39,417	39,657	41,004	40,860	42,080	3.0%
4104	Salaries - Overtime	28	77	18	120	130	8.3%
4106	FICA	9,871	6,976	7,214	8,060	8,260	2.5%
4107	Medicare	2,308	1,631	1,688	1,890	1,940	2.6%
4108	Life Insurance	125	139	120	120	120	0.0%
4109	Health Insurance	34,667	26,900	28,000	28,000	29,500	5.4%
4110	Cancer Insurance	196	181	189	190	190	0.0%
4111	Workers Compensation	292	195	235	250	220	-12.0%
4112	Employee Assist. Prgm	38	36	37	40	40	0.0%
4115	Unemploy. Insurance	106	199	367	380	310	-18.4%
4116	Employee Pension	31,094	24,566	24,506	24,560	23,540	-4.2%
Personnel Services Total		249,086	186,565	192,086	193,490	197,350	2.0%

42 Supplies

4203	Office Supplies	1,159	955	1,100	1,000	1,000	0.0%
4208	Postage	184	331	280	300	350	16.7%
4211	Periodicals & Supple.	27,510	22,386	19,000	18,500	7,630	-58.8%
Supplies Total		28,853	23,672	20,380	19,800	8,980	-54.6%

43 Maintenance & Repairs

4302	Office Equip. Repair	35	19	25	-	-	N/A
Maintenance & Repairs Total		35	19	25	-	-	N/A

44 Services

4401	Telephone	573	647	780	600	800	33.3%
4403	Assoc. Dues/Subscript.	1,030	716	1,090	1,000	1,100	10.0%
4405	Travel & Training	2,744	4,623	4,017	4,500	4,610	2.4%
4415	Special Services	91	93	55	100	100	0.0%
4417	Printing and Reprod.	209	300	313	200	350	75.0%
4419	Professional Services	19,537	57,565	38,472	65,000	65,000	0.0%
Services Total		24,184	63,944	44,727	71,400	71,960	0.8%

45 Sundry Charges

4501	Insurance Expense	-	5,902	5,902	6,000	6,000	0.0%
Sundry Charge Total		-	5,902	5,902	6,000	6,000	0.0%

Total Legal	\$ 302,158	\$ 280,102	\$ 263,120	\$ 290,690	\$ 284,290	-2.2%
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**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Administration DIVISION: City Attorney

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Advance Lexis On Line	\$ 3,600
		Baldwin's KY Revised Statutes	2,000
		Kentucky Practice	1,200
		Kentucky Law Summary	330
		Kentucky Verdict Reporter	320
		Kentucky Court Net	180
		Total	\$ 7,630
4403	Association Dues and Subscrip	Internal Municipal Lawyers Ass.	\$ 630
		Kentucky Bar Association	310
		Henderson County Bar Association	50
		Others (ABA/IN/MAAK)	110
		Total	\$ 1,100
4419	Professional Services	Attorney Fees	\$ 65,000

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Department 10 - Administration
Division 013 - City Clerk

41 Personnel Services

4101	Salaries - Supervision	\$ 55,423	\$ 56,084	\$ 58,185	\$ 57,890	\$ 59,640	3.0%
4106	FICA	3,127	3,172	3,322	3,590	3,700	3.1%
4107	Medicare	732	742	777	840	870	3.6%
4108	Life Insurance	51	45	39	60	60	0.0%
4109	Health Insurance	16,000	13,450	14,000	14,000	14,750	5.4%
4110	Cancer Insurance	90	94	95	100	100	0.0%
4111	Workers Compensation	101	86	99	110	110	0.0%
4112	Employee Assist. Prgm	17	18	18	20	20	0.0%
4115	Unemploy. Insurance	35	89	164	170	140	-17.6%
4116	Employee Pension	10,515	10,957	10,992	10,940	10,540	-3.7%
Personnel Services Total		86,091	84,737	87,691	87,720	89,930	2.5%

42 Supplies

4203	Office Supplies	941	2,148	1,748	1,800	1,700	-5.6%
4208	Postage	259	76	45	100	100	0.0%
Supplies Total		1,200	2,224	1,793	1,900	1,800	-5.3%

43 Maintenance & Repairs

4302	Office Equip. Repair	13	3	6	-	-	N/A
Maintenance & Repairs Total		13	3	6	-	-	N/A

44 Services

4401	Telephone	523	617	550	540	560	3.7%
4403	Assoc. Dues/Subscript.	245	272	275	250	280	12.0%
4405	Travel & Training	-	-	-	300	300	0.0%
4408	Legal Advertising	6,896	3,434	5,664	7,250	7,000	-3.4%
4415	Special Services	9	-	20	50	50	0.0%
4417	Printing and Reprod.	102	98	123	150	150	0.0%
4418	Contractual Services	2,923	880	5,917	6,000	6,000	0.0%
4419	Professional Services	6,745	2,724	6,156	5,700	5,700	0.0%
Services Total		17,443	8,025	18,705	20,240	20,040	-1.0%

Total City Clerk	\$ 104,747	\$ 94,989	\$ 108,195	\$ 109,860	\$ 111,770	1.7%
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**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Administration DIVISION: City Clerk

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	Green River Clerks Association	\$ 280
4418	Contractual Services	Office help	\$ 6,000
4419	Professional Services	Codification of Ordinances	\$ 5,700

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

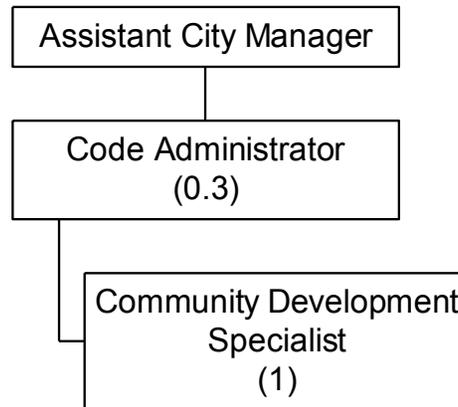
Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Department 10 - Administration							
Division 016 - Human Relations							
41 Personnel Services							
4101	Salaries - Supervision	\$ 53,143	\$ 53,780	\$ 55,693	\$ 55,480	\$ 57,160	3.0%
4106	FICA	3,090	3,108	3,223	3,440	3,550	3.2%
4107	Medicare	723	727	754	810	830	2.5%
4108	Life Insurance	78	70	61	60	60	0.0%
4109	Health Insurance	16,000	13,450	14,000	14,000	14,750	5.4%
4110	Cancer Insurance	90	94	106	100	100	0.0%
4111	Workers Compensation	97	83	95	100	100	0.0%
4112	Employee Assist. Prgm	17	18	18	20	20	0.0%
4115	Unemploy. Insurance	32	65	157	160	130	-18.8%
4116	Employee Pension	10,082	10,507	10,520	10,480	10,100	-3.6%
Personnel Services Total		83,352	81,902	84,627	84,650	86,800	2.5%
42 Supplies							
4203	Office Supplies	148	171	180	270	270	0.0%
4208	Postage	44	91	55	110	110	0.0%
4209	Educational Supplies	-	-	-	330	330	0.0%
4211	Periodicals & Supple.	139	139	-	170	170	0.0%
Supplies Total		331	401	235	880	880	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	4	5	8	20	10	-50.0%
Maintenance & Repairs Total		4	5	8	20	10	-50.0%
44 Services							
4401	Telephone	1,013	1,222	1,878	1,200	2,090	74.2%
4402	Medical Exams	-	-	-	50	50	0.0%
4403	Assoc. Dues/Subscript.	-	-	139	350	350	0.0%
4405	Travel & Training	-	179	-	1,400	1,400	0.0%
4415	Special Services	539	612	390	420	420	0.0%
4417	Printing and Reprod.	117	317	157	150	150	0.0%
Services Total		1,669	2,330	2,564	3,570	4,460	24.9%
46 Capital Outlay							
4607	Data Processing Equip.	-	-	-	-	2,500	N/A
Capital Outlay Total		-	-	-	-	2,500	N/A
Total Human Relations		\$ 85,356	\$ 84,638	\$ 87,434	\$ 89,120	\$ 94,650	6.2%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Administration DIVISION: Human Relations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	The Gleaner	\$ 140
		Newsweek	30
		Total	\$ 170
4403	Association Dues and Subscrip	Other	\$ 350
4415	Special Services	Human Rights Annual Workshops	\$ 420

ADMINISTRATION COMMUNITY DEVELOPMENT



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Department 10 - Administration
Division 017 - Community Development

41 Personnel Services

4101	Salaries - Supervision	\$ 6,430	\$ 20,225	\$ 20,958	\$ 19,920	\$ 20,520	3.0%
4103	Salaries - Operational	44,497	47,333	49,011	48,840	50,240	2.9%
4104	Salaries - Overtime	298	615	275	500	500	0.0%
4106	FICA	2,911	3,833	3,960	4,270	4,390	2.8%
4107	Medicare	681	896	927	1,000	1,030	3.0%
4108	Life Insurance	83	91	79	80	80	0.0%
4109	Health Insurance	16,800	17,485	18,200	18,200	19,180	5.4%
4110	Cancer Insurance	96	123	123	130	130	0.0%
4111	Workers Compensation	86	108	119	470	440	-6.4%
4112	Employee Assist. Prgm	18	23	23	30	30	0.0%
4115	Unemploy. Insurance	33	75	140	200	170	-15.0%
4116	Employee Pension	9,720	13,318	13,270	12,990	12,510	-3.7%
Personnel Services Total		81,653	104,125	107,085	106,630	109,220	2.4%

42 Supplies

4203	Office Supplies	317	459	550	500	500	0.0%
4208	Postage	286	171	50	400	250	-37.5%
4209	Educational Supplies	407	952	660	1,000	1,000	0.0%
4211	Periodicals & Supple.	615	404	500	600	500	-16.7%
Supplies Total		1,625	1,986	1,760	2,500	2,250	-10.0%

43 Maintenance & Repairs

4302	Office Equip. Repair	25	5	5	50	50	0.0%
Maintenance & Repairs Total		25	5	5	50	50	0.0%

44 Services

4403	Assoc. Dues/Subscript.	593	-	500	600	500	-16.7%
4405	Travel & Training	390	1,322	3,000	3,460	2,500	-27.7%
4415	Special Services	32	17	50	200	2,800	1300.0%
4417	Printing and Reprod.	201	10	200	300	300	0.0%
Services Total		1,216	1,349	3,750	4,560	6,100	33.8%

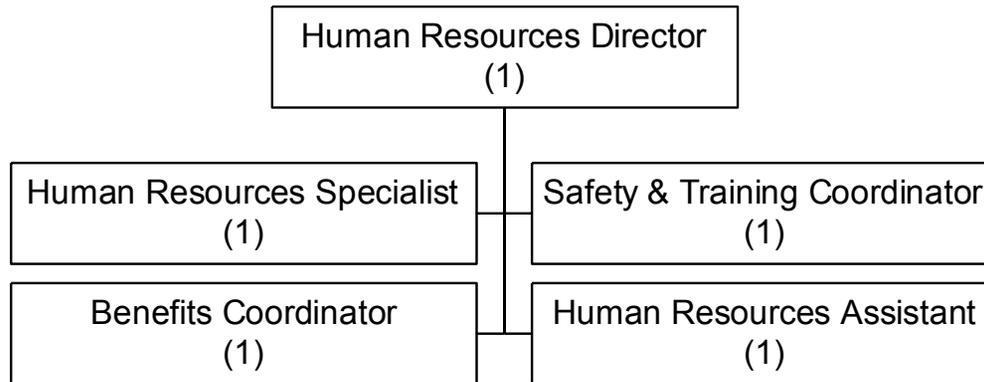
Total Community Development	\$ 84,519	\$ 107,465	\$ 112,600	\$ 113,740	\$ 117,620	3.4%
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**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Administration DIVISION: Community Development

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Community Development Digest	\$ 500
4403	Association Dues and Subscrip	Various HUD subscriptions related to Housing, Finance and Appraisals	\$ 500
4415	Special Services	Employee Education Tuition Reimbursement Assist. KY Changers runners support Filing Fees	\$ 1,500 1,200 100 2,800

HUMAN RESOURCES



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

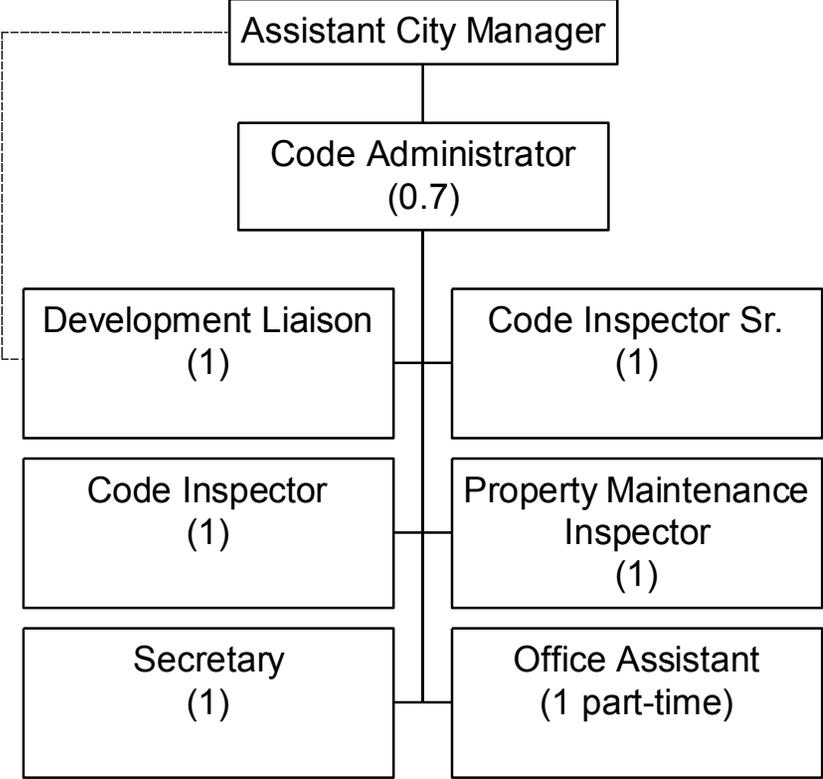
Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Department 10 - Administration							
Division 124 - Human Resources							
41 Personnel Services							
4101	Salaries - Supervision	\$ 71,612	\$ 72,467	\$ 74,939	\$ 74,700	\$ 76,950	3.0%
4102	Salaries - Clerical	7,348	7,263	-	-	-	N/A
4103	Salaries - Operational	193,222	190,040	158,666	157,170	161,670	2.9%
4104	Salaries - Overtime	3,253	3,983	3,806	3,990	4,110	3.0%
4105	Salaries - Other	-	75	456	-	-	N/A
4106	FICA	15,450	15,414	13,585	14,630	15,050	2.9%
4107	Medicare	3,612	3,605	3,177	3,420	3,520	2.9%
4108	Life Insurance	485	421	301	300	300	0.0%
4109	Health Insurance	96,500	70,238	58,000	70,000	73,750	5.4%
4110	Cancer Insurance	564	566	472	470	480	2.1%
4111	Workers Compensation	500	428	403	430	420	-2.3%
4112	Employee Assist. Prgm	106	107	89	90	90	0.0%
4115	Unemploy. Insurance	151	428	668	1,150	920	-20.0%
4116	Employee Pension	52,143	53,268	44,743	44,560	42,890	-3.7%
Personnel Services Total		444,946	418,303	359,305	370,910	380,150	2.5%
42 Supplies							
4201	Fuel	858	749	519	880	580	-34.1%
4203	Office Supplies	2,348	2,056	2,426	2,100	2,100	0.0%
4208	Postage	1,942	1,731	1,885	1,800	1,960	8.9%
4209	Educational Supplies	21	99	200	500	300	-40.0%
4211	Periodicals & Supple.	2,126	2,176	2,179	2,260	2,330	3.1%
Supplies Total		7,295	6,811	7,209	7,540	7,270	-3.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	97	412	290	150	400	166.7%
4302	Office Equip. Repair	220	85	587	220	550	150.0%
Maintenance & Repairs Total		317	497	877	370	950	156.8%
44 Services							
4401	Telephone	2,835	3,676	3,460	3,100	3,400	9.7%
4402	Medical Exams	19,098	23,752	24,745	31,360	34,590	10.3%
4403	Assoc. Dues/Subscript.	1,202	978	1,180	1,080	1,170	8.3%
4404	Multi-Depart. Training	6,316	1,413	9,256	9,480	17,730	87.0%
4405	Travel & Training	1,147	3,316	4,988	7,680	3,840	-50.0%
4408	Legal Advertising	4,945	3,318	3,689	3,000	6,900	130.0%
4415	Special Services	4,351	4,539	5,861	5,600	6,600	17.9%
4417	Printing and Reprod.	2,729	1,477	2,173	1,000	1,600	60.0%
Services Total		42,623	42,469	55,352	62,300	75,830	21.7%
Total Human Resources		\$ 495,181	\$ 468,080	\$ 422,743	\$ 441,120	\$ 464,200	5.2%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Administration DIVISION: Human Resources

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	MSDS Online (for City-wide use)	\$ 2,030
		KY Employment Law Letter	300
		Total	\$ 2,330
4302	Office Equip. and Repair	Repair charges on postage meter, copier, etc. assigned by Finance	\$ 300
		Maintenance on employee ID machine	250
		Total	\$ 550
4402	Medical Exams	Random drug screens	\$ 10,550
		Respiratory medical evaluations	10,470
		Post accident drug/alcohol screening	7,570
		Pre-employment drug screens and physicals	6,000
		Total	\$ 34,590
4403	Association Dues & Subscriptions	KY Public HR Association (KPHRA)	\$ 150
		Rotary Club	700
		Society for HR Professionals (SHRM)	180
		Recertification - National Registry of Environmental Professionals	90
		Recertification - KPHRA certification program	50
		Total	\$ 1,170
4404	Multi-Department Training	Super Supervisor Trg for remaining 66 supervisors (All departments)	\$ 6,540
		Lean Training (All departments)	4,890
		Work Zone Safety Trg - Technical Level (30 students)(PW, HWU, Gas)	3,600
		Confined Space Trg (Fire, PW, HWU, Gas)	2,550
		Northwest KY Training Consortium Membership (All departments)	150
		Total	\$ 17,730
4415	Special Services	Flu Shots/Background checks/city-wide MVR checks for employees	\$ 4,600
		jobs requiring driver's license	
		AE Replacement pads for Zoll AED's (pads expire FY 14/15)	1,000
		City-wide Employee Recognition Program	1,000
		Total	\$ 6,600

**ADMINISTRATION
CODE ENFORCEMENT**



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

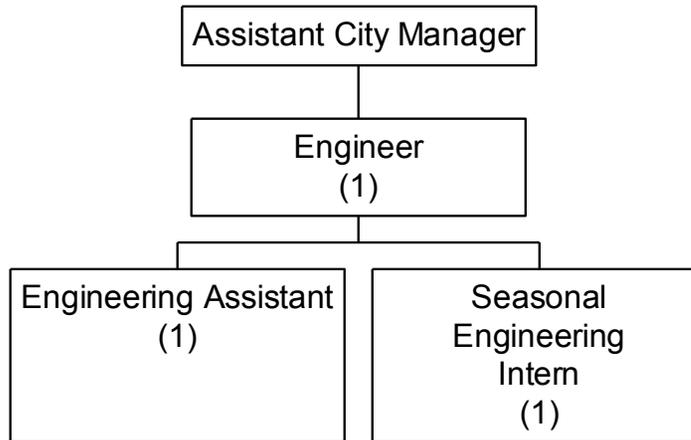
Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Department 10 - Administration Division 233 - Code Enforcement							
41 Personnel Services							
4101	Salaries - Supervision	\$ 15,836	\$ 47,191	\$ 48,903	\$ 46,470	\$ 47,870	3.0%
4102	Salaries - Clerical	57,796	56,151	36,340	41,230	41,990	1.8%
4103	Salaries - Operational	129,895	95,537	125,602	173,280	172,430	-0.5%
4104	Salaries - Overtime	223	202	-	320	290	-9.4%
4106	FICA	11,918	11,638	12,247	16,200	16,280	0.5%
4107	Medicare	2,787	2,722	2,865	3,790	3,810	0.5%
4108	Life Insurance	306	323	314	350	410	17.1%
4109	Health Insurance	47,700	39,815	53,775	79,800	84,080	5.4%
4110	Cancer Insurance	355	360	443	540	540	0.0%
4111	Workers Compensation	3,033	1,756	2,910	4,120	3,200	-22.3%
4112	Employee Assist. Prgm	84	84	94	110	120	9.1%
4115	Unemploy. Insurance	137	346	651	760	600	-21.1%
4116	Employee Pension	34,310	34,506	38,339	46,970	44,160	-6.0%
Personnel Services Total		304,380	290,631	322,483	413,940	415,780	0.4%
42 Supplies							
4201	Fuel	2,770	3,152	3,040	3,430	3,350	-2.3%
4202	Minor Tools	-	197	200	200	200	0.0%
4203	Office Supplies	3,885	2,195	2,500	2,500	2,500	0.0%
4207	Clothing Supplies	646	490	650	800	800	0.0%
4208	Postage	3,089	2,773	3,000	4,000	3,500	-12.5%
4209	Educational Supplies	533	170	477	400	400	0.0%
4211	Periodicals & Supple.	335	363	300	400	300	-25.0%
Supplies Total		11,258	9,340	10,167	11,730	11,050	-5.8%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,188	1,619	1,200	1,500	1,500	0.0%
4302	Office Equip. Repair	830	142	400	750	500	-33.3%
Maintenance & Repairs Total		2,018	1,761	1,600	2,250	2,000	-11.1%
44 Services							
4401	Telephone	2,825	3,045	2,800	2,700	3,100	14.8%
4403	Assoc. Dues/Subscript.	1,012	1,218	1,350	1,350	1,300	-3.7%
4405	Travel & Training	2,648	3,285	5,000	4,720	5,190	10.0%
4406	Boards and Meetings	720	1,160	1,200	1,800	1,800	0.0%
4408	Legal Advertising	511	585	600	1,000	1,000	0.0%
4415	Special Services	520	331	500	500	2,000	300.0%
4417	Printing and Reprod.	1,186	89	500	500	500	0.0%
4418	Contractual Services	18,688	20,391	21,500	22,000	22,000	0.0%
4419	Professional Services	5,000	-	-	-	-	N/A
Services Total		33,110	30,104	33,450	34,570	36,890	6.7%
Total Code Enforcement		\$ 350,766	\$ 331,836	\$ 367,700	\$ 462,490	\$ 465,720	0.7%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Administration DIVISION: Code Enforcement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	General Office Supplies	\$ 2,500
4211	Periodicals and Supplements	Zoning Bulletin	\$ 300
4403	Association Dues and Subscrip	Audubon Area Home Builders	\$ 490
		KY State Treasurer for building and electrical licenses	350
		CAAK	150
		International Code Council, Inc.	120
		International Association Electrical Inspector	110
		The Gleaner Online	80
		Total	\$ 1,300
4415	Special Services	Filing Fees	\$ 500
		Employee Education Tuition Reimbursement Assistance	1,500
		Total	\$ 2,000
4418	Contractual Services	Demolition of abandoned houses	\$ 22,000

ADMINISTRATION ENGINEERING



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Department 10 - Administration							
Division 377 - Engineering							
41 Personnel Services							
4103	Salaries - Operational	\$ 103,666	\$ 104,557	\$ 93,447	\$ 107,780	\$ 108,100	0.3%
4106	FICA	5,862	5,889	5,337	6,690	6,710	0.3%
4107	Medicare	1,371	1,377	1,249	1,570	1,570	0.0%
4108	Life Insurance	155	139	97	120	120	0.0%
4109	Health Insurance	32,000	26,900	20,897	28,000	29,500	5.4%
4110	Cancer Insurance	180	189	162	190	190	0.0%
4111	Workers Compensation	2,014	1,316	1,523	2,070	2,160	4.3%
4112	Employee Assist. Prgm	34	36	33	40	60	50.0%
4115	Unemploy. Insurance	64	165	263	320	250	-21.9%
4116	Employee Pension	19,667	20,428	17,164	20,360	18,170	-10.8%
Personnel Services Total		165,013	160,996	140,172	167,140	166,830	-0.2%
42 Supplies							
4201	Fuel	1,661	1,840	1,761	1,900	1,940	2.1%
4202	Minor Tools	46	36	50	50	50	0.0%
4203	Office Supplies	1,041	811	750	900	800	-11.1%
4207	Clothing Supplies	445	570	600	600	600	0.0%
4208	Postage	35	14	50	50	50	0.0%
4209	Educational Supplies	124	-	-	100	100	0.0%
Supplies Total		3,352	3,271	3,211	3,600	3,540	-1.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	942	706	625	400	400	0.0%
4302	Office Equip. Repair	2,719	2,193	2,750	3,400	3,550	4.4%
Maintenance & Repairs Total		3,661	2,899	3,375	3,800	3,950	3.9%
44 Services							
4401	Telephone	2,521	2,220	2,100	2,200	2,200	0.0%
4403	Assoc. Dues/Subscript.	487	507	530	530	660	24.5%
4405	Travel & Training	4,483	1,247	3,570	3,570	4,790	34.2%
4415	Special Services	37	159	500	500	500	0.0%
4417	Printing and Reprod.	19	108	50	50	50	0.0%
4418	Contractual Services	2,620	-	500	4,000	4,000	0.0%
Services Total		10,167	4,241	7,250	10,850	12,200	12.4%
46 Capital Outlay							
4601	Motor Vehicles	-	15,940	-	-	-	N/A
4607	Data Processing Equip.	-	-	12,955	12,950	-	-100.0%
Capital Outlay Total		-	15,940	12,955	12,950	-	-100.0%
Total Engineering		\$ 182,193	\$ 187,347	\$ 166,963	\$ 198,340	\$ 186,520	-6.0%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Administration

DIVISION: Engineering

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Cartridges & Supplies	\$ 800
4302	Office Equipment Repair & Maintenance	OCE Copier Scanner Maintenance - MACO	\$ 1,200
		Annual Subscription Renewal - Autodesk Infrastructure Design Suite	1,000
		Installation by Advanced Solutions	750
		GPS Warranty - Survey Control Unit Hardware & Field Software Maintenance	600
		Total	\$ 3,550
4403	Association Dues and Subscriptions	American Society of Civil Engineers - Engineer	\$ 250
		National Society of Professional Engineers - Engineer	275
		American Society of Civil Engineers - Engineering Assistant	50
		National Society of Professional Engineers - Engineering Assistant	60
		KY Association of Mapping Professionals	25
		Total	\$ 660
4415	Special Services	Filing Fees	\$ 500
4418	Contractual Services	Lime - Hoge and Clay Street Properties	\$ 4,000

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Department 90 - Non-Departmental							
Division 298 - Non-Departmental							
44 Services - Outside Agencies							
4459	Audubon Area Agencies	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	-100.0%
4467	Meals on Wheels Prog.	10,500	10,500	10,500	10,500	10,500	0.0%
4469	Riverview School	5,000	5,000	5,000	5,000	5,000	0.0%
4472	Hend. Arts Alliance	7,000	7,000	7,000	7,000	7,000	0.0%
4474	Involvement Inc	4,000	4,000	4,000	4,000	4,000	0.0%
4479	Downtown Hend. Project	52,500	44,052	44,000	44,000	44,000	0.0%
4482	Humane Society Hend.	110,000	110,000	110,000	110,000	110,000	0.0%
4483	Hend. Rescue Squad	4,500	4,500	4,500	4,500	4,500	0.0%
4497	Kyndle Education Fund	3,200	3,200	3,200	3,200	3,200	0.0%
4494	Other	7,000	-	29,500	54,500	50,000	-8.3%
Services Total		203,700	188,252	220,700	245,700	238,200	-3.1%
44 Services - Quasi Agencies							
4456	Planning Commission	252,083	202,442	269,869	274,500	279,280	1.7%
4457	Ambulance Service	180,686	284,462	254,181	244,500	318,760	30.4%
4461	Henderson Tourism	33,700	33,700	33,700	33,700	33,700	0.0%
4484	Disaster & Emerg. Ser	25,612	23,639	55,200	55,600	37,870	-31.9%
4485	Hend City/Co Air Board	99,042	127,997	125,000	125,000	128,760	3.0%
4491	Kyndle	48,000	48,000	48,000	48,000	48,000	0.0%
4498	GIS	142,157	133,274	124,572	133,200	149,950	12.6%
Services Total		781,280	853,514	910,522	914,500	996,320	8.9%
44 Services - Special Projects							
4495	Canoe Creek Mowing	-	44,511	44,486	45,000	62,500	38.9%
4495	Match on KIA Phase 2	-	8,124	21,938	100,000	10,000	-90.0%
4495	Match on EDA Grant	-	31,454	-	-	-	N/A
4495	Countryview Drainage	-	-	-	-	200,000	N/A
4495	South Main Drainage	-	-	-	-	50,000	N/A
4495	Comm. Service Agree.	25,000	25,000	25,000	25,000	25,000	0.0%
4495	Trails Project	-	156	-	25,000	25,000	0.0%
4495	Asphalt Atkinson Park	-	-	-	22,500	-	-100.0%
4495	Directional Signs	-	-	36,000	36,000	20,000	-44.4%
4495	Environmental Report	-	30,380	45,628	55,000	-	-100.0%
4495	Henderson Recycling	-	40,000	-	-	-	N/A
4495	Visionary Plan	-	-	-	30,000	100,000	233.3%
4495	Kimmel Statute	-	-	-	-	10,000	N/A
4495	Other	-	9,255	-	-	-	N/A
Services Total		25,000	188,880	173,052	338,500	502,500	48.4%
45 Sundry Charges							
4501	Insurance Expense	410,589	450,518	468,939	468,000	468,000	0.0%
Sundry Charge Total		410,589	450,518	468,939	468,000	468,000	0.0%
47 Transfers							
4711	Reserve for Conting.	72,790	-	20,319	184,000	170,070	-7.6%
Transfers Total		72,790	-	20,319	184,000	170,070	-7.6%
Total Non-departmental		\$ 1,493,359	\$ 1,681,164	\$ 1,793,532	\$ 2,150,700	\$ 2,375,090	10.4%

CITY OF HENDERSON, KY
HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET
FOR FISCAL 2015

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 493	\$ 405	\$ 309	\$ 1,000	\$ -	-100.0%
Other Revenue Total		493	405	309	1,000	-	-100.0%

38 Transfer

3855	Transfer from Health Ins.	160,000	429,000	409,500	400,000	400,000	0.0%
Transfer Total		160,000	429,000	409,500	400,000	400,000	0.0%

HRA REVENUE TOTAL

\$ 160,493	\$ 429,405	\$ 409,809	\$ 401,000	\$ 400,000	-0.2%
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EXPENSE

Department 90 - Non-Departmental

45 Sundry Charges

4546	HRA Claims	\$ 241,570	\$ 401,368	\$ 409,444	\$ 401,000	\$ 400,000	-0.2%
Sundry Charges Total		241,570	401,368	409,444	401,000	400,000	-0.2%

HRA EXPENSE TOTAL

\$ 241,570	\$ 401,368	\$ 409,444	\$ 401,000	\$ 400,000	-0.2%
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HRA NET

(81,077)	28,037	365	-	-
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**CITY OF HENDERSON, KY
HEALTH INSURANCE FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 1,326	\$ 1,944	\$ 1,944	\$ 2,000	\$ 1,670	-16.5%
3778	Premiums - 911	192,000	149,979	168,738	213,500	224,940	5.4%
3780	Premiums - Plan./GIS	4,003	-	-	-	-	N/A
3781	Premiums - Water	1,324,997	1,064,867	1,074,388	1,218,000	1,283,250	5.4%
3782	Premiums - Power Light	621,329	511,983	526,201	574,000	604,750	5.4%
3784	Premiums - Sanitation	295,999	242,326	236,698	259,000	272,890	5.4%
3785	Premiums - Cemetery	64,000	53,800	54,696	56,000	59,000	5.4%
3786	Premiums - General	3,456,987	2,759,125	2,863,872	3,255,000	3,444,180	5.8%
3787	Premiums - Gas	397,332	321,450	324,148	364,000	383,500	5.4%
3788	Premiums - HART	223,999	176,850	176,900	196,000	206,500	5.4%
3789	Premiums - PWI	169,333	150,337	145,750	164,500	173,320	5.4%
3795	Employee Reimburse	267,409	404,718	396,227	390,000	400,000	2.6%
Other Revenue Total		7,018,714	5,837,379	5,969,562	6,692,000	7,054,000	5.4%
HEALTH INS. TOTAL REVENUE		<u>\$ 7,018,714</u>	<u>\$ 5,837,379</u>	<u>\$ 5,969,562</u>	<u>\$ 6,692,000</u>	<u>\$ 7,054,000</u>	<u>5.4%</u>

EXPENSE

Insurance Expense							
4545	Plan Administration	\$ 589,047	\$ 614,481	\$ 615,142	\$ 610,000	\$ 620,000	1.6%
4501	Claims Expense	5,678,476	4,582,787	5,217,141	5,682,000	6,034,000	6.2%
Insurance Total		6,267,523	5,197,268	5,832,283	6,292,000	6,654,000	5.8%
47 Transfers							
4704	Transfers to HRA	160,000	429,000	409,500	400,000	400,000	0.0%
Transfers Total		160,000	429,000	409,500	400,000	400,000	0.0%
HEALTH INS. EXPENSE TOTAL		<u>\$ 6,427,523</u>	<u>\$ 5,626,268</u>	<u>\$ 6,241,783</u>	<u>\$ 6,692,000</u>	<u>\$ 7,054,000</u>	<u>5.4%</u>
HEALTH INSURANCE NET		<u>\$ 591,191</u>	<u>\$ 211,111</u>	<u>\$ (272,221)</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 22,283	\$ 23,026	\$ 26,163	\$ -	\$ -	N/A
3753	Federal Grant	2,854,332	3,464,604	238,563	2,621,000	1,000,000	-61.8%
3754	State Grant	-	-	-	477,000	213,000	-55.3%
3764	County Contribution	-	10,000	-	25,000	-	-100.0%
3777	Bond or Loan Proceeds	12,080,000	9,730,000	-	6,000,000	15,000,000	150.0%
3798	City Contribution	-	-	-	25,000	-	-100.0%
3830	Reimbursable Services	3,104	142,777	251,290	-	1,607,000	N/A
Other Revenue Total		14,959,719	13,370,407	516,016	9,148,000	17,820,000	94.8%
38 Transfer							
3851	Transfer from General	177,745	-	285,000	461,000	430,000	-6.7%
	Restricted Fund Bal.	-	-	1,362,280	1,363,000	1,365,000	0.1%
Transfer Total		177,745	-	1,647,280	1,824,000	1,795,000	-1.6%
CONSTRUCTION REVENUE TOTAL		\$15,137,464	\$13,370,407	\$ 2,163,296	\$10,972,000	\$19,615,000	78.8%
EXPENSE							
45 Sundry Charge							
4507	Loan Issuance Cost	\$ 72,175	\$ -	\$ -	\$ 64,000	\$ 112,000	75.0%
4512	Distribution to HWU	1,363,929	264,547	-	5,936,000	5,955,200	0.3%
Sundry Charge Total		1,436,104	264,547	-	6,000,000	6,067,200	1.1%
46 Capital Outlay							
4603	911 Radio/CAD system	-	-	-	-	3,970,100	N/A
4612	Street - N. Green River	-	147,989	254,804	1,635,000	1,380,000	-15.6%
4612	Public Facilities - CDBG	-	-	-	213,000	227,000	6.6%
4612	Safe Routes to School	-	-	-	-	213,000	N/A
4612	Enhancement Projects	-	-	457,648	461,000	430,000	-6.7%
4612	Street - Bike Way	-	-	-	200,000	-	-100.0%
4617	Buildings	-	-	3,490	-	4,962,700	N/A
4626	Land Acquisition	-	20,000	-	-	-	N/A
4647	Fire Station	1,876,381	8,105	-	-	-	N/A
4650	Riverfront Improvements	2,070,909	2,799,131	58,911	1,100,000	1,000,000	-9.1%
Capital Outlay Total		3,947,290	2,975,225	774,853	3,609,000	12,182,800	237.6%
47 Transfers							
4703	Transfer to General	31,627	22,475	26,163	-	-	N/A
4725	Transfer to Bond Fund	525,246	935,398	1,362,280	1,363,000	1,365,000	0.1%
Transfers Total		556,873	957,873	1,388,443	1,363,000	1,365,000	0.1%
CONSTRUCTION EXPENSE TOTAL		\$ 5,940,267	\$ 4,197,645	\$ 2,163,296	\$10,972,000	\$19,615,000	78.8%
CONSTRUCTION NET		\$ 9,197,197	\$ 9,172,762	\$ -	\$ -	\$ -	

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 3,970,000</u>
ACCOUNT DESCRIPTION:	<u>Office Equipment</u>	ACCOUNT NUMBER:	<u>51-90-298-4603</u>

DESCRIPTION OF ITEM OR PROJECT:
Complete replacement of the communication equipment in the 911 dispatch center. This is only an estimate and the final project will be brought before the Board of Commissioners before bids are requested.

PROJECT JUSTIFICATION:
The current system is outdated and replacement parts are difficult to find. This is the first step in emergency dispatch and a vital part of public safety.

IMPACT ON OPERATING BUDGET:

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 1,380,000</u>
ACCOUNT DESCRIPTION:	<u>Streets</u>	ACCOUNT NUMBER:	<u>51-90-298-4612</u>

DESCRIPTION OF ITEM OR PROJECT:
This is the widening of North Green River Road. The costs will be reimbursed by the State of Kentucky with federal funds. Any matching will be met with toll credits

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 227,000</u>
ACCOUNT DESCRIPTION:	<u>Streets - Parking Lots</u>	ACCOUNT NUMBER:	<u>51-90-298-4612</u>

DESCRIPTION OF ITEM OR PROJECT:
Sand Lane sidewalks (\$149,900) project that will be funded by the Community Development Block Grant. There is also funding (\$77,100) available to expand the parking lot at the Senior Citizen Center.

PROJECT JUSTIFICATION:
These are Public Facilities projects of the Community Development Block Grant.

IMPACT ON OPERATING BUDGET:

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 213,000</u>
ACCOUNT DESCRIPTION:	<u>Streets</u>	ACCOUNT NUMBER:	<u>51-90-298-4612</u>

DESCRIPTION OF ITEM OR PROJECT:
This is a Safe Routes to School project. This is Phase II where sidewalks will be installed from Woodland Drive to South Heights Elementary School at Madison Street.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 430,000</u>
ACCOUNT DESCRIPTION:	<u>Streets</u>	ACCOUNT NUMBER:	<u>51-90-298-4612</u>

DESCRIPTION OF ITEM OR PROJECT:
Phase II of the Long Range Enhancement Projects: New sidewalks on South Main from Yeaman Avenue to Hackberry. Barrett Court from 1988 Barrett Court to cul-de-sac. Green River Road from Osage to Larkview. This will also include the replacement of damaged sidewalks, curbs, and gutters along Powell, Clay and Helm Streets. Install new curbs and gutters along Atkinson Street (one side) between Washington and Clay Streets. And finally, install 20 decorative lamp posts on Second Street from N. Alvasia Street to N. Adams Street. Sidewalk, curb, and gutter repairs and replacement from N. Alvasia Street to N. Adams Street.

IMPACT ON OPERATING BUDGET:

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 4,962,700</u>
ACCOUNT DESCRIPTION:	<u>Buildings</u>	ACCOUNT NUMBER:	<u>51-90-298-4617</u>

DESCRIPTION OF ITEM OR PROJECT:
Construction of a new Public Works building. This is only an estimate and the final project will be brought before the Board of Commissioners before bids are requested.

PROJECT JUSTIFICATION:
The current facility is nearly 47 years old and is not longer suitable.

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
FLOOD MITIGATION FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 126	\$ 107	\$ 38	\$ -	\$ -	N/A
3753	Federal Grant - EDA	-	244,633	-	-	147,000	N/A
3754	State Grant - KIA	5,619	87,796	229,847	800,000	571,000	-28.6%
3764	County Contribution	115,235	83,860	33,438	45,000	62,500	38.9%
3764	County - KIA	-	-	-	100,000	10,000	-90.0%
3798	City Contribution	115,172	83,860	33,438	45,000	62,500	38.9%
3798	City Contribution - KIA	-	-	-	100,000	10,000	-90.0%
Other Revenue Total		236,152	500,256	296,761	1,090,000	863,000	-20.8%

FLOOD MITIGATION REVENUE		\$ 236,152	\$ 500,256	\$ 296,761	\$ 1,090,000	\$ 863,000	-20.8%
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EXPENSE

43 Maintenance & Repairs

4324	Canoe Creek Maint..	\$ 87,124	\$ 73,672	\$ 234,579	\$ 1,090,000	\$ 863,000	-20.8%
4419	Professional Services	78,389	56,174	73,548	-	-	N/A
4556	EDA Grant	274,966	-	-	-	-	N/A
Maintenance & Repairs Total		440,479	129,846	308,127	1,090,000	863,000	-20.8%

46 Capital Outlay

4605	Machinery & Tools	10,174	-	-	-	-	N/A
Capital Outlay Total		10,174	-	-	-	-	N/A

FLOOD MITIGATION EXPENSE		\$ 450,653	\$ 129,846	\$ 308,127	\$ 1,090,000	\$ 863,000	-20.8%
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FLOOD MITIGATION NET		\$ (214,501)	\$ 370,410	\$ (11,366)	\$ -	\$ -	
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CITY OF HENDERSON, KY
COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET
FOR FISCAL 2015

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3760	CDBG Revenue	\$ 376,065	\$ 215,862	\$ 254,387	\$ 362,000	\$ 465,000	28.5%
Other Revenue Total		376,065	215,862	254,387	362,000	465,000	28.5%

38 Transfers

3857	Transfer from HOME	12,000	-	-	-	-	N/A
Transfers Total		12,000	-	-	-	-	N/A

CDBG REVENUE TOTAL		\$ 388,065	\$ 215,862	\$ 254,387	\$ 362,000	\$ 465,000	28.5%
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EXPENSE

Department 10 - Administration
Division 017 - Community Development

48 Community Development

4830	Relocation	2,168	3,753	-	1,000	2,020	102.0%
4840	Rehabilitation -CDBG	89,618	167,713	65,000	130,400	162,740	24.8%
4860	Grant Administration	45,926	42,785	45,768	40,700	42,120	3.5%
4890	Public Facilities	214,109	-	7,096	159,400	226,530	42.1%
4894	Public Services	34,444	32,088	34,326	30,500	31,590	3.6%
Community Development Total		386,265	246,339	152,190	362,000	465,000	28.5%

CDBG EXPENSE TOTAL		\$ 386,265	\$ 246,339	\$ 152,190	\$ 362,000	\$ 465,000	28.5%
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CDBG NET		\$ 1,800	\$ (30,477)	\$ 102,197	\$ -	\$ -	
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**CITY OF HENDERSON, KY
HOME GRANT FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3754	State Grant	\$ 12,000	\$ -	\$ -	\$ -	\$ -	N/A
3766	HOME Program	-	-	-	264,000	120,000	-54.5%
Other Revenue Total		12,000	-	-	264,000	120,000	-54.5%
HOME GRANT REVENUE TOTAL		\$ 12,000	\$ -	\$ -	\$ 264,000	\$ 120,000	-54.5%

EXPENSE

Department 10 - Administration
Division 017 - Community

47 Transfers

4709	Transfer to CDBG	\$ 12,000	\$ -	\$ -	\$ -	\$ -	N/A
Transfers Total		12,000	-	-	-	-	N/A

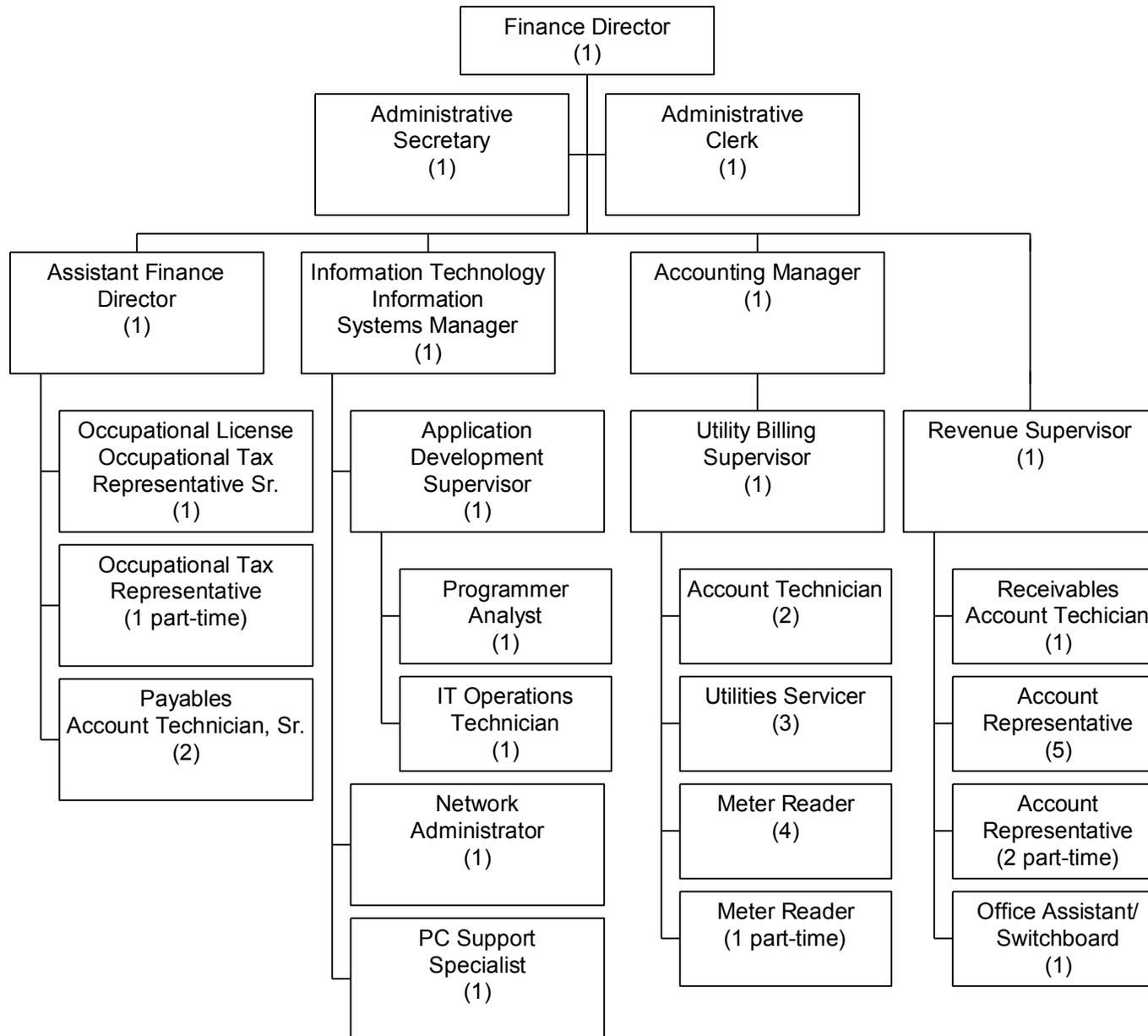
48 Community Development

4863	Construction Costs	-	-	-	240,000	120,000	-50.0%
4865	Administration	-	-	-	24,000	-	-100.0%
Community Development Total		-	-	-	264,000	120,000	-54.5%

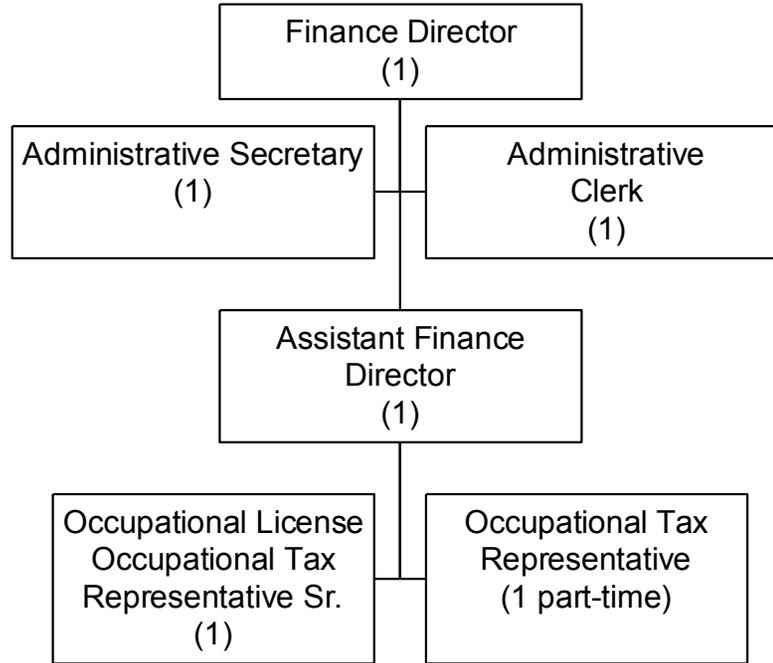
HOME GRANT EXPENSE TOTAL		\$ 12,000	\$ -	\$ -	\$ 264,000	\$ 120,000	-54.5%
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HOME NET		\$ -	\$ -	\$ -	\$ -	\$ -	-
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FINANCE DEPARTMENT



FINANCE DEPARTMENT ADMINISTRATION



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Department 15 - Finance
Division 121 - Finance Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 156,452	\$ 157,449	\$ 162,401	\$ 162,990	\$ 175,670	7.8%
4102	Salaries - Clerical	120,445	118,933	126,775	119,120	129,780	8.9%
4103	Salaries - Operational	-	-	-	8,530	-	-100.0%
4104	Salaries - Overtime	23,337	22,832	25,088	25,260	25,970	2.8%
4105	Salaries - Other	466	1,212	-	-	-	N/A
4106	FICA	17,460	17,222	17,968	19,590	20,550	4.9%
4107	Medicare	4,083	4,028	4,202	4,590	4,810	4.8%
4108	Life Insurance	408	381	315	320	320	0.0%
4109	Health Insurance	84,000	70,613	73,500	73,500	77,440	5.4%
4110	Cancer Insurance	474	487	495	500	500	0.0%
4111	Workers Compensation	1,869	1,696	1,874	1,090	1,010	-7.3%
4112	Employee Assist. Prgm	89	93	94	100	100	0.0%
4115	Unemploy. Insurance	185	463	861	920	760	-17.4%
4116	Employee Pension	57,049	58,696	59,365	59,670	58,560	-1.9%
Personnel Services Total		466,317	454,105	472,938	476,180	495,470	4.1%

42 Supplies

4201	Fuel	1,328	1,446	1,604	1,690	1,770	4.7%
4203	Office Supplies	4,549	7,842	5,750	5,500	6,550	19.1%
4208	Postage	7,558	8,054	8,016	7,900	8,600	8.9%
4211	Periodicals & Supple.	377	225	225	250	250	0.0%
Supplies Total		13,812	17,567	15,595	15,340	17,170	11.9%

43 Maintenance & Repairs

4301	Vehicle Repair	46	852	1,290	1,250	1,250	0.0%
4302	Office Equip. Repair	821	526	738	960	900	-6.3%
Maintenance & Repairs Total		867	1,378	2,028	2,210	2,150	-2.7%

44 Services

4401	Telephone	4,032	4,601	4,965	4,250	4,250	0.0%
4403	Assoc. Dues/Subscript.	575	604	546	580	580	0.0%
4405	Travel & Training	2,253	1,688	1,750	4,590	4,650	1.3%
4408	Legal Advertising	1,662	1,970	2,407	3,500	2,500	-28.6%
4415	Special Services	1,023	700	1,436	1,250	1,250	0.0%
4417	Printing and Reprod.	4,307	4,857	4,884	4,700	4,820	2.6%
4442	Trust Fees	1,272	1,514	3,514	1,500	4,560	204.0%
4522	Audit Expense	24,098	24,972	22,713	22,720	22,720	0.0%
Services Total		39,222	40,906	42,215	43,090	45,330	5.2%

Total Finance Administration	\$ 520,218	\$ 513,956	\$ 532,776	\$ 536,820	\$ 560,120	4.3%
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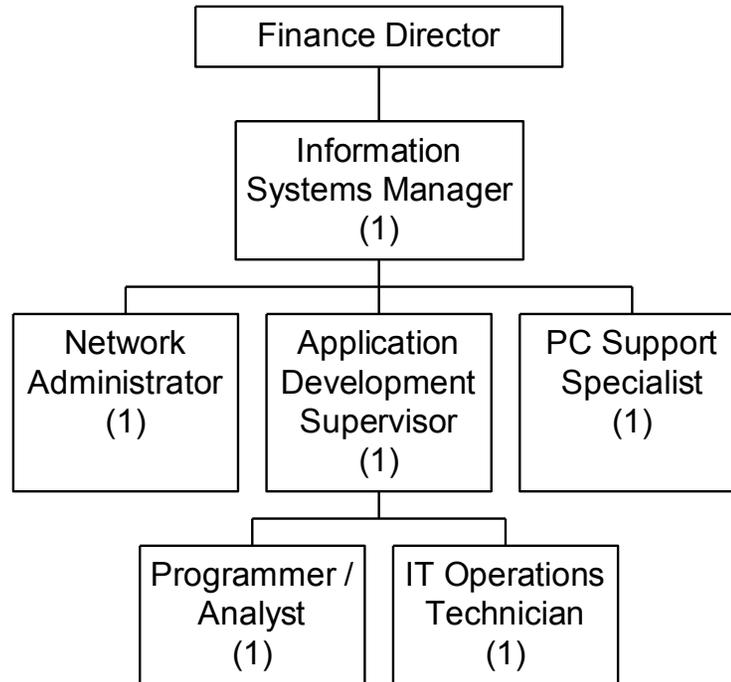
**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Finance

DIVISION: Finance Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Quarterly Payroll Forms	\$ 2,060
		Mailing of Licenses	1,470
		Mailing of Net Profit Forms	1,275
		Mailing of Late Notices for Payroll Tax	1,225
		Mailing of Monthly Payroll Forms	1,180
		Mailing of Misc. Finance Admin.	500
		Mailing of Pension Checks and Notices	500
		Mailing of Bid Packets	390
		Total	\$ 8,600
4211	Periodicals and Supplements	Governmental Accounting Standards Board Subscription	\$ 200
		Reference Manuals	50
		Total	\$ 250
4403	Association Dues and Subscrip	Governmental Finance Officers Association	\$ 240
		Kentucky Occupational Tax Organization	150
		Kentucky Governmental Finance Officers Association	100
		Kentucky Purchasing Professional Association	50
		Wholesale Club	40
		Total	\$ 580
4415	Special Service	Filing fees for small claims on net profit and payroll taxes	\$ 700
		Fee for Governmental Finance Officers Association Budget Award	425
		Shredding	100
		Miscellaneous	25
		Total	\$ 1,250
4417	Printing	Print and Insert Year-end Net Profit Tax Forms by Contractor	\$ 2,480
		Print and Insert Year-end Quarterly Payroll Tax Forms by Contract	1,240
		Budget Material	500
		Copier	300
		Print Licenses	300
		Total	\$ 4,820

FINANCE DEPARTMENT INFORMATION TECHNOLOGY



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Department 15 - Finance							
Division 122 - Information Technology							
41 Personnel Services							
4101	Salaries - Supervision	\$ 110,426	\$ 86,378	\$ 84,423	\$ 140,680	\$ 140,790	0.1%
4102	Salaries - Clerical	41,962	42,382	44,101	43,740	45,070	3.0%
4103	Salaries - Operational	143,305	144,962	149,426	148,980	152,650	2.5%
4104	Salaries - Overtime	1,478	1,204	728	1,050	1,080	2.9%
4106	FICA	16,951	15,658	15,884	20,740	21,060	1.5%
4107	Medicare	3,965	3,662	3,715	4,850	4,930	1.6%
4108	Life Insurance	442	356	303	360	360	0.0%
4109	Health Insurance	92,000	68,750	71,232	84,000	88,500	5.4%
4110	Cancer Insurance	514	483	477	570	570	0.0%
4111	Workers Compensation	562	393	473	610	590	-3.3%
4112	Employee Assist. Prgm	97	93	90	110	110	0.0%
4115	Unemploy. Insurance	186	432	795	980	780	-20.4%
4116	Employee Pension	56,205	53,706	52,642	63,180	60,010	-5.0%
Personnel Services Total		468,093	418,459	424,289	509,850	516,500	1.3%
42 Supplies							
4203	Office Supplies	1,494	1,585	2,250	2,800	2,800	0.0%
4208	Postage	14	230	150	150	150	0.0%
4209	Educational Supplies	4,356	2,632	4,410	4,800	4,800	0.0%
4211	Periodicals & Supple.	533	534	640	680	640	-5.9%
Supplies Total		6,397	4,981	7,450	8,430	8,390	-0.5%
43 Maintenance & Repairs							
4302	Office Equip. Repair	85,536	90,665	78,970	82,770	129,230	56.1%
Maintenance & Repairs Total		85,536	90,665	78,970	82,770	129,230	56.1%
44 Services							
4401	Telephone	1,757	1,962	2,330	2,500	2,500	0.0%
4403	Assoc. Dues/Subscript.	-	-	-	160	160	0.0%
4405	Travel & Training	-	-	1,200	5,720	5,720	0.0%
4408	Legal Advertising	794	3,048	-	-	-	N/A
4415	Special Services	80	105	160	160	160	0.0%
4417	Printing and Reprod.	22	23	40	80	80	0.0%
4418	Contractual Services	1,599	1,275	3,020	4,500	4,500	0.0%
4419	Professional Services	36,358	10,104	9,870	14,620	11,900	-18.6%
4440	Web Services	10,365	10,125	27,710	39,480	25,280	-36.0%
Services Total		50,975	26,642	44,330	67,220	50,300	-25.2%
46 Capital Outlay							
4607	Data Processing Equip.	29,022	28,590	38,780	48,000	39,300	-18.1%
Capital Outlay Total		29,022	28,590	38,780	48,000	39,300	-18.1%
Total Information Technology		\$ 640,023	\$ 569,337	\$ 593,819	\$ 716,270	\$ 743,720	3.8%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Finance DIVISION: Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Toners	\$ 900
		Computer Paper	800
		Printer Ribbons	300
		Miscellaneous	800
		Total	\$ 2,800
4209	Educational Supplies	Microsoft Developers Network Subscription	\$ 2,800
		PC Training Courses	1,500
		Computer Books	500
		Total	\$ 4,800
4211	Periodicals and Supplements	iProDeveloper Magazine	\$ 170
		Windows Advice Magazine	160
		Web Designer Magazine	160
		Association for Computing Machinery	100
		Windows IT Pro Magazine	50
		Total	\$ 640
4302	Office Equipment and Repair	LOGOS Maintenance	\$ 57,430
		Miscellaneous Hardware and Software	10,000
		Dell AppAssure Server Licenses (5)	9,600
		IBM iseries Maintenance	9,000
		Rational Developer Licenses	7,000
		Network Attached Storage Unit	6,700
		POS Printers (7)	6,300
		AntiVirus License Renewal	4,500
		Burster Maintenance	2,400
		Wavecrest CyBlock Log Analyzer	2,300
		ServIT Maintenance, IBM Printers	1,800
		Firewall Maintenance and J-Care	1,800
		SpoolFlex/FormFlex Maintenance	1,600
		ServIT Maintenance, Servers	1,200
		Active Directory Management Software	1,500
		UCC Certificate Renewal	1,400
		Exchange Reporting Software	1,300
		Mailfoundry Maintenance	700
		Adobe Creative Cloud Removal	600
		Engineer's Toolkit Renewal	500
		DBU Maintenance	500

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Finance DIVISION: Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4302	Office Equipment and Repair	Commercial Spam List Service (DSNBL)	400
		FGI Events Manager maintenance Renewal	400
		Dameware Renewal	300
		Total	\$ 129,230
4403	Association Dues	COMMON is a national users group for AS/400 information and training	\$ 160
4418	Contractual Services	New World Software Modifications	\$ 3,500
		Miscellaneous Contract Support	1,000
		Total	\$ 4,500
4419	Professional Services	Business Recovery	\$ 5,400
		iSeries OS Upgrade	3,500
		Network/Internet Consulting	3,000
		Total	\$ 11,900
4440	Web Services	Web Site Contract Extension	\$ 12,780
		HMPL Fiber Charges	8,100
		HMPL High Speed Internet	3,000
		CivicPlus CRM User Upgrade Renewal	1,400
		Total	\$ 25,280

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Finance

DIVISION:	<u>Information Technology</u>	TOTAL COST:	<u>\$ 15,000</u>
ACCOUNT DESCRIPTION:	<u>Data Processing Equipment</u>	ACCOUNT NUMBER:	<u>10-15-122-4607</u>

DESCRIPTION OF ITEM OR PROJECT:
Purchase twelve (12) personal computers and one (1) mobile workstation for all departments except Police.

PROJECT JUSTIFICATION:
Current computers are outdated and slow. They will not be able to run new software efficiently.

IMPACT ON OPERATING BUDGET:
Other than the actual purchase, there will not be a positive or negative impact to the operating budget.

DIVISION:	<u>Information Technology</u>	TOTAL COST:	<u>\$ 14,000</u>
ACCOUNT DESCRIPTION:	<u>Data Processing Equipment</u>	ACCOUNT NUMBER:	<u>10-15-122-4607</u>

DESCRIPTION OF ITEM OR PROJECT:
Purchase a message archiving appliance for network electronic mail. This device will backup electronic mail not maintained on current electronic mail server.

PROJECT JUSTIFICATION:
Other than the actual purchase, there will not be a positive or negative impact to the operating budget.

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Finance

DIVISION:	<u>Information Technology</u>	TOTAL COST:	<u>\$ 6,700</u>
ACCOUNT DESCRIPTION:	<u>Data Processing Equipment</u>	ACCOUNT NUMBER:	<u>10-15-122-4607</u>

DESCRIPTION OF ITEM OR PROJECT:

One (1) network attached storage unit.

PROJECT JUSTIFICATION:

This device will provide storage for replication of network data. Instead of only one device, the City will have two at different locations in case the first location is damaged.

IMPACT ON OPERATING BUDGET:

Other than the actual purchase, there will not be a positive or negative impact to the operating budget.

DIVISION:	<u>Information Technology</u>	TOTAL COST:	<u>\$ 3,600</u>
ACCOUNT DESCRIPTION:	<u>Data Processing Equipment</u>	ACCOUNT NUMBER:	<u>10-15-122-4607</u>

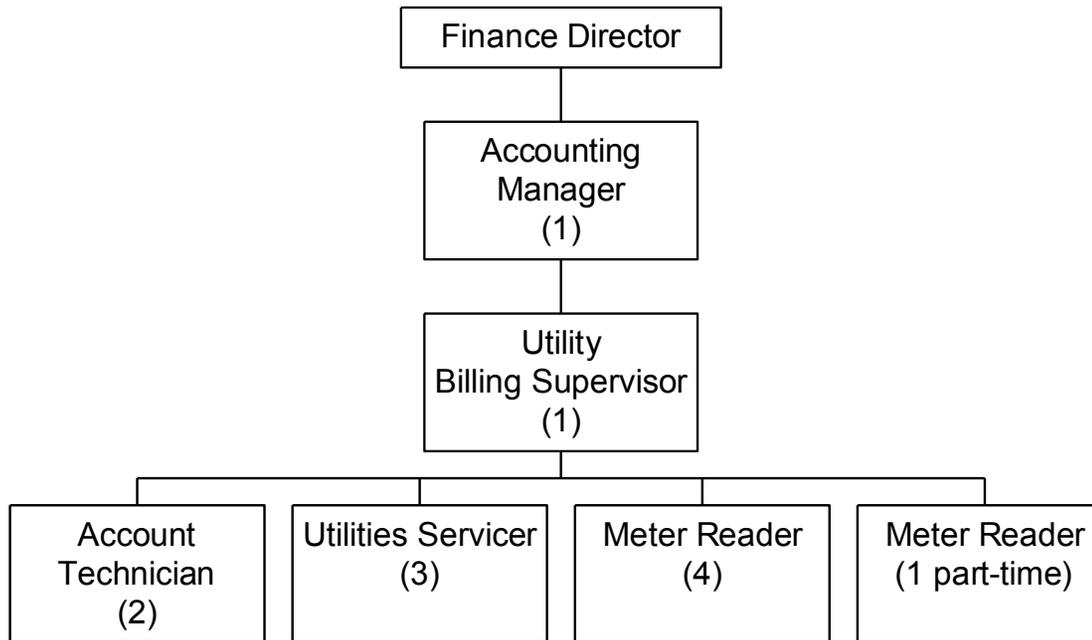
DESCRIPTION OF ITEM OR PROJECT:

Two (2) personal computers, with monitors, and one (1) mobile workstation for the Police Department.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

FINANCE DEPARTMENT ACCOUNTING



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Department 15 - Finance
Division 123 - Accounting

41 Personnel Services

4101	Salaries - Supervision	\$ 109,602	\$ 110,995	\$ 114,996	\$ 116,650	\$ 123,180	5.6%
4102	Salaries - Clerical	64,962	65,787	67,950	68,160	69,720	2.3%
4103	Salaries - Operational	186,311	189,778	201,871	235,400	235,050	-0.1%
4104	Salaries - Overtime	2,471	2,552	3,209	2,500	3,000	20.0%
4106	FICA	20,703	20,808	21,924	26,210	26,720	1.9%
4107	Medicare	4,842	4,866	5,128	6,130	6,250	2.0%
4108	Life Insurance	773	697	592	660	660	0.0%
4109	Health Insurance	161,333	129,383	139,920	154,000	162,250	5.4%
4110	Cancer Insurance	891	942	929	1,040	1,040	0.0%
4111	Workers Compensation	4,693	3,908	5,541	5,630	7,920	40.7%
4112	Employee Assist. Prgm	169	181	181	200	200	0.0%
4115	Unemploy. Insurance	227	582	1,088	1,240	980	-21.0%
4116	Employee Pension	68,761	72,081	73,271	79,330	75,660	-4.6%
Personnel Services Total		625,738	602,560	636,600	697,150	712,630	2.2%

42 Supplies

4201	Fuel	12,163	11,505	11,084	12,660	12,200	-3.6%
4202	Minor Tools	608	922	753	800	800	0.0%
4203	Office Supplies	1,872	1,651	1,764	2,000	2,000	0.0%
4207	Clothing Supplies	1,349	2,924	2,938	3,000	3,000	0.0%
4208	Postage	79,227	81,531	80,142	88,000	88,000	0.0%
4209	Educational Supplies	577	91	550	450	600	33.3%
Supplies Total		95,796	98,624	97,231	106,910	106,600	-0.3%

43 Maintenance & Repairs

4301	Vehicle Repair	3,859	5,767	6,375	4,800	6,000	25.0%
4302	Office Equip. Repair	5,592	6,212	6,116	7,000	8,000	14.3%
4304	Other Equipment Repair	3,284	1,786	3,973	4,000	4,000	0.0%
Maintenance & Repairs Total		12,735	13,765	16,464	15,800	18,000	13.9%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Division 123 - Accounting (continued)							
44 Services							
4401	Telephone	\$ 3,039	\$ 3,474	\$ 3,676	\$ 3,400	\$ 3,700	8.8%
4402	Medical Exams	50	50	500	150	200	33.3%
4405	Travel & Training	519	161	-	500	550	10.0%
4408	Legal Advertising	-	-	137	-	-	N/A
4414	Clothing / Cleaning	500	700	750	800	800	0.0%
4415	Special Services	469	644	526	500	600	20.0%
4417	Printing and Reprod.	3,685	5,258	5,704	6,000	6,000	0.0%
4418	Contractual Services	52,637	42,228	36,729	30,000	30,000	0.0%
4419	Professional Services	680	580	680	1,000	1,000	0.0%
Services Total		61,579	53,095	48,702	42,350	42,850	1.2%
46 Capital Outlay							
4601	Motor Vehicles	-	31,300	-	-	18,500	N/A
4608	Instrument/Apparatus	-	-	-	-	35,000	N/A
Capital Outlay Total		-	31,300	-	-	53,500	N/A
Total Accounting		\$ 795,848	\$ 799,344	\$ 798,997	\$ 862,210	\$ 933,580	8.3%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Finance DIVISION: Accounting

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Utility Statements	\$ 70,000
		Mailing of Cut-off Notices	15,300
		Mailing of Final Utility Bills	2,250
		Mailing of Miscellaneous Utility Items	450
		Total	\$ 88,000
4209	Educational Supplies	Governmental Accounting Standards Board Reference Manual	\$ 450
		Commerce Clearing House Reference Manual	150
		Total	\$ 600
4302	Office Equipment Repair	ITRON Maintenance per quarter 4 x \$1,750	\$ 7,000
		Other	1,000
		Total	\$ 8,000
4304	Other Equipment Repair	Water Meter Probe Reader	\$ 2,500
		Other	1,500
		Total	\$ 4,000
4415	Special Services	Other	\$ 600
4417	Printing	Other printed forms (cutoff notices, handouts, other forms)	\$ 6,000
4418	Contractual Services	Fee for Printing Utility Bills -- 12 cents x 16,000 x 12	\$ 23,040
		Website Monthly Fee -- \$350 x 12	4,200
		Website Fee -- 1 cent x 16,000 x 12	1,920
		Other	840
		Total	\$ 30,000
4419	Professional	GFOA Fee for Review of CAFR	\$ 580
		Other	420
		Total	\$ 1,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Finance

DIVISION:	<u>Accounting</u>	TOTAL COST:	<u>\$ 18,500</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-15-123-4601</u>

DESCRIPTION OF ITEM OR PROJECT:
 Replace unit 123-013, a 2001 S-10 pickup with 101,377 miles. Unit 123-013 has had \$4,175 worth of repairs and maintenance is not reliable as a backup. The new vehicle will become a front line unit.

PROJECT JUSTIFICATION:
 This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.

IMPACT ON OPERATING BUDGET:
 This purchase will keep repairs and maintenance costs lower.

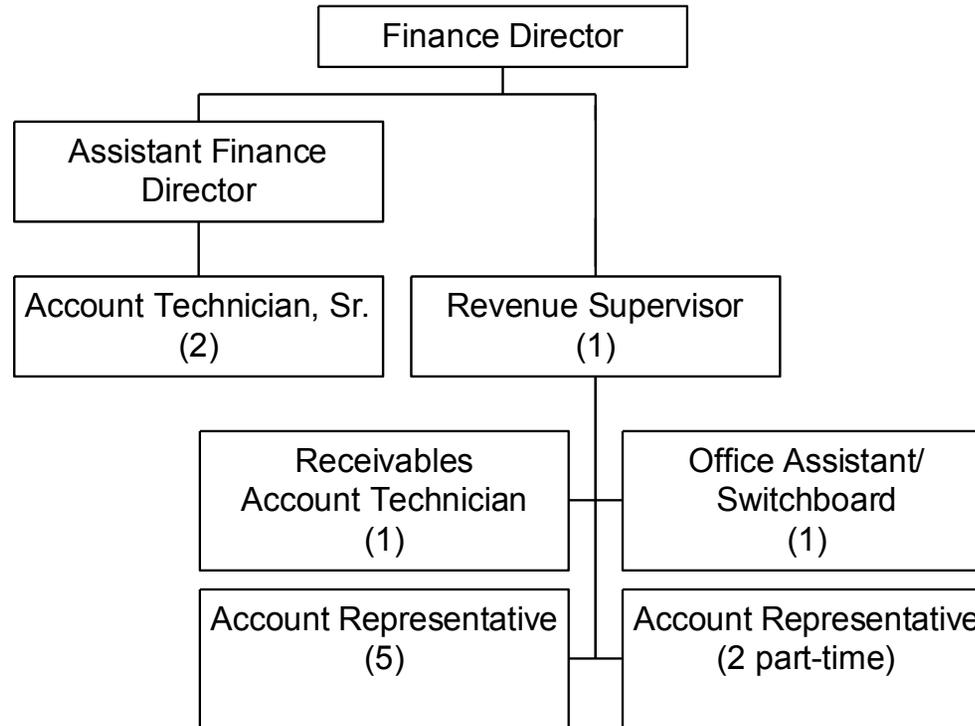
DIVISION:	<u>Accounting</u>	TOTAL COST:	<u>\$ 35,000</u>
ACCOUNT DESCRIPTION:	<u>Instruments & Apparatus</u>	ACCOUNT NUMBER:	<u>10-15-123-4608</u>

DESCRIPTION OF ITEM OR PROJECT:
 Purchase six (6) FC300 handheld meter reading computers, with docking station. These devices are used to record utility meter consumption.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

FINANCE DEPARTMENT TREASURY



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Department 15 - Finance							
Division 125 - Treasury							
41 Personnel Services							
4101	Salaries - Supervision	\$ 40,984	\$ 41,372	\$ 42,917	\$ 89,170	\$ 43,460	-51.3%
4102	Salaries - Clerical	253,506	260,658	265,991	260,890	259,780	-0.4%
4103	Salaries - Operational	44,392	45,492	46,290	71,450	73,410	2.7%
4104	Salaries - Overtime	7,505	6,462	6,025	4,740	4,740	0.0%
4106	FICA	19,556	19,807	20,117	26,430	23,650	-10.5%
4107	Medicare	4,573	4,632	4,706	6,190	5,530	-10.7%
4108	Life Insurance	704	649	622	650	590	-9.2%
4109	Health Insurance	153,333	125,650	136,423	150,500	143,820	-4.4%
4110	Cancer Insurance	858	882	919	1,020	920	-9.8%
4111	Workers Compensation	621	553	612	830	660	-20.5%
4112	Employee Assist. Prgm	163	168	182	230	210	-8.7%
4115	Unemploy. Insurance	220	577	1,040	1,250	870	-30.4%
4116	Employee Pension	63,377	63,975	65,124	74,700	62,040	-16.9%
Personnel Services Total		589,792	570,877	590,968	688,050	619,680	-9.9%
42 Supplies							
4203	Office Supplies	6,296	6,633	6,535	5,700	7,340	28.8%
4208	Postage	7,982	8,276	10,895	8,500	8,780	3.3%
4230	Over/Short Account	49	275	95	-	-	N/A
Supplies Total		14,327	15,184	17,525	14,200	16,120	13.5%
43 Maintenance & Repairs							
4302	Office Equip. Repair	828	299	286	490	450	-8.2%
4304	Other Equipment Repair	-	-	-	250	250	0.0%
Maintenance & Repairs Total		828	299	286	740	700	-5.4%
44 Services							
4401	Telephone	3,026	3,841	4,082	3,600	4,100	13.9%
4402	Medical Exams	-	-	349	-	-	N/A
4403	Assoc. Dues/Subscript.	38	-	-	200	200	0.0%
4405	Travel & Training	-	820	134	1,000	1,000	0.0%
4408	Legal Advertising	1,874	1,947	2,382	2,100	2,400	14.3%
4415	Special Services	2,897	3,347	3,301	3,200	3,200	0.0%
4417	Printing and Reprod.	2,163	1,874	1,790	2,750	3,360	22.2%
4418	Contractual Services	-	1,497	2,712	-	-	N/A
4419	Professional Services	40,000	40,000	40,209	41,000	41,000	0.0%
4441	Bank Fees	125	176	50	160	50	-68.8%
4443	Debit Card -General	484	366	432	420	450	7.1%
4443-01	Debit Card - Utilities	8,969	11,730	17,798	11,000	19,000	72.7%
Services Total		59,576	65,598	73,239	65,430	74,760	14.3%
Total Treasury		\$ 664,523	\$ 651,958	\$ 682,018	\$ 768,420	\$ 711,260	-7.4%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Finance DIVISION: Treasury

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of 11,500 Property Tax Bills	\$ 3,400
		Mailing of 7,000 Payable Checks per year	3,370
		Mailing of 3,000 Miscellaneous Collection Items	1,380
		Mailing of 1,500 Delinquent Property Tax Notices	450
		Other	180
		Total	\$ 8,780
4403	Association Dues and Subscrip	Membership dues for Treasurer Supervisor	\$ 200
4415	Special Services	Henderson County Clerk Filing Fees	\$ 2,600
		Other	600
		Total	\$ 3,200
4417	Printing and Reproduction	Bill Inserts to promote ACH and Email Notification	\$ 1,250
		Mailing of Energy Saving Tips	900
		Tax Bills	860
		Copier count	350
		Total	\$ 3,360
4419	Professional	Fee for Use of PVA's Property Value Database	\$ 40,000
		Other	1,000
		Total	\$ 41,000

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Division 599 - Transfers

47 Transfers

4701	Transfer to PWI	\$ 390,000	\$ 692,000	\$ 852,000	\$ 931,000	\$ 846,000	-9.1%
4702	To HART	629,000	695,000	672,000	547,000	470,000	-14.1%
4707	To Construction	177,745	-	285,000	461,000	430,000	-6.7%
4713	To Sanitation	-	-	48,000	100,000	-	-100.0%
4714	To Emerg. Commun.	215,000	219,000	292,000	384,000	494,000	28.6%
4716	To Police/Fire Pension	418,000	418,000	418,000	437,000	435,000	-0.5%
4717	To Civil Service Pension	217,000	212,000	183,000	227,000	182,000	-19.8%
4719	To Cemetery	-	46,000	188,000	221,000	233,000	5.4%
4725	To Bond Fund	734,600	783,000	777,000	778,000	837,000	7.6%

Total Transfers		<u>\$ 2,781,345</u>	<u>\$ 3,065,000</u>	<u>\$ 3,715,000</u>	<u>\$ 4,086,000</u>	<u>\$ 3,927,000</u>	<u>-3.9%</u>
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**CITY OF HENDERSON, KY
CIVIL SERVICE PENSION FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 3	\$ 10	\$ 5	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,143	2,154	2,186	2,500	2,500	0.0%
3723	Income Match Sanit.	2,143	2,154	2,186	2,500	2,500	0.0%
3724	Tax Revenue	375	193	143	-	-	N/A
Other Revenue Total		4,664	4,511	4,520	5,000	5,000	0.0%

38 Transfer Miscellaneous

3851	Transfer from General	217,000	212,000	183,000	227,000	182,000	-19.8%
Transfers Miscellaneous Total		217,000	212,000	183,000	227,000	182,000	-19.8%

CIVIL SERVICE REVENUE TOTAL	\$ 221,664	\$ 216,511	\$ 187,520	\$ 232,000	\$ 187,000	-19.4%
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EXPENSE

Services

4419	Professional Services	\$ 2,782	\$ 2,472	\$ 2,441	\$ 2,590	\$ 2,500	-3.5%
Services Total		2,782	2,472	2,441	2,590	2,500	-3.5%

45 Sundry Charge

4538	Pension Benefits	195,841	192,219	159,410	201,010	155,060	-22.9%
4539	Widows Benefits	3,908	3,960	3,994	4,100	4,200	2.4%
4540	Funeral Expense	-	-	100	300	300	0.0%
4543	Health Insurance Benefit	18,610	21,827	21,473	24,000	24,940	3.9%
Sundry Charge Total		218,359	218,006	184,977	229,410	184,500	-19.6%

CIVIL SERVICE EXPENSE TOTAL	\$ 221,141	\$ 220,478	\$ 187,418	\$ 232,000	\$ 187,000	-19.4%
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CIVIL SERVICE NET	\$ 523	\$ (3,967)	\$ 102	\$ -	\$ -	
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CITY OF HENDERSON, KY
POLICE & FIRE PENSION FUND BUDGET
FOR FISCAL 2015

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 1	\$ 7	\$ 8	\$ -	\$ -	N/A
3724	Tax Revenue	554	431	392	-	-	N/A
Other Revenue Total		555	438	400	-	-	N/A

38 Transfer Miscellaneous

3851	Transfer from General	418,000	418,000	418,000	437,000	435,000	-0.5%
Transfers Miscellaneous Total		418,000	418,000	418,000	437,000	435,000	-0.5%

POLICE & FIRE REVENUE TOTAL		\$ 418,555	\$ 418,438	\$ 418,400	\$ 437,000	\$ 435,000	-0.5%
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EXPENSE

Services

4419	Professional Services	\$ 2,782	\$ 2,782	\$ 2,782	\$ 2,800	\$ 2,800	0.0%
Services Total		2,782	2,782	2,782	2,800	2,800	0.0%

45 Sundry Charge

4538	Pension Benefits	233,689	232,752	236,474	240,580	244,200	1.5%
4539	Widows Benefits	134,392	145,022	143,513	149,900	143,250	-4.4%
4540	Funeral Expense	100	-	-	300	300	0.0%
4543	Health Insurance Benefit	43,578	37,834	35,270	43,420	44,450	2.4%
Sundry Charge Total		411,759	415,608	415,257	434,200	432,200	-0.5%

POLICE & FIRE EXPENSE TOTAL		\$ 414,541	\$ 418,390	\$ 418,039	\$ 437,000	\$ 435,000	-0.5%
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POLICE & FIRE NET		\$ 4,014	\$ 48	\$ 361	\$ -	\$ -	
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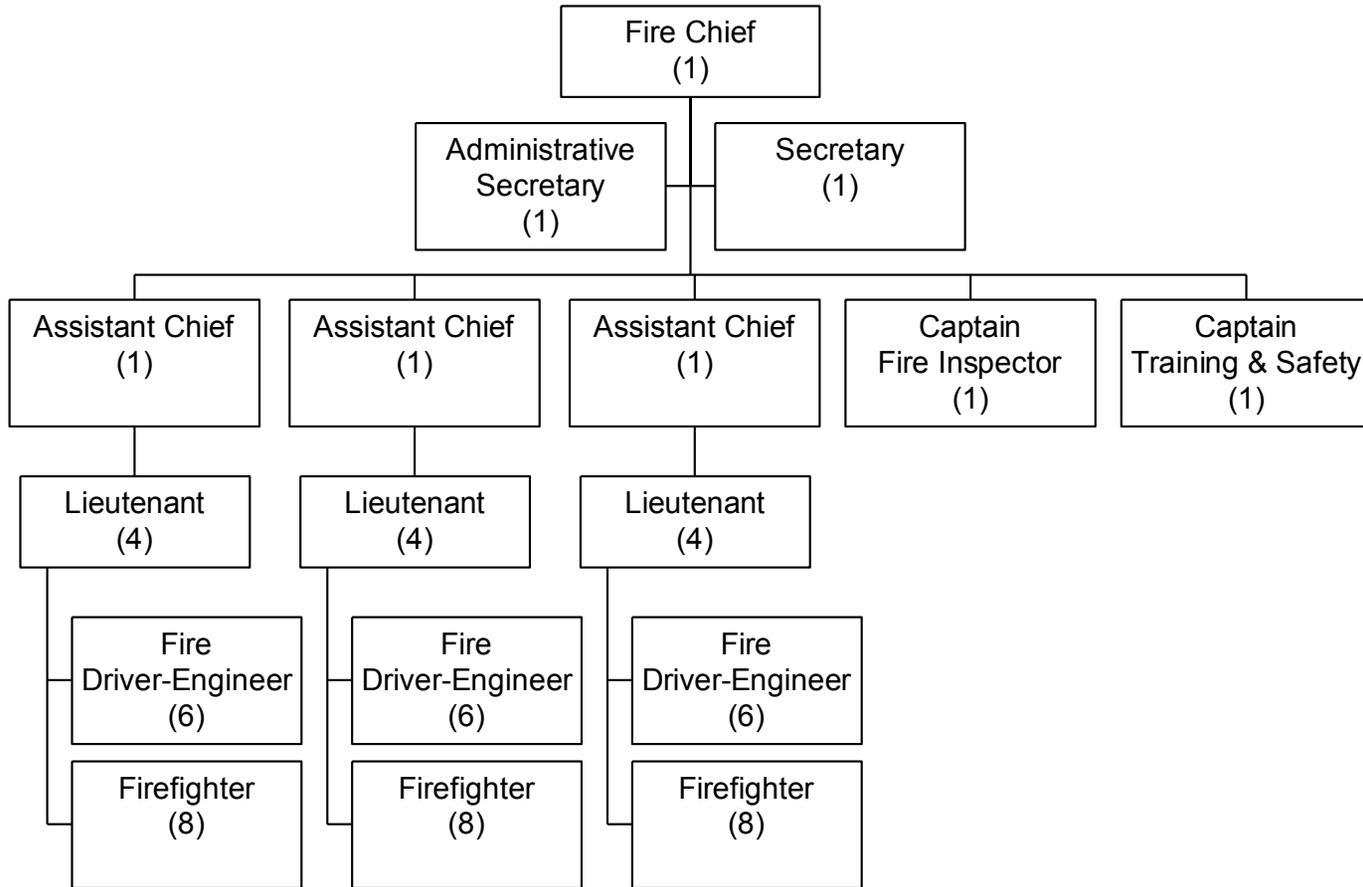
**CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 874	\$ 983	\$ 80	\$ 1,500	\$ -	-100.0%
3724	Property Tax Revenue	525	242	120	-	-	N/A
3777-02	America Bond Subsidy	138,714	137,170	124,555	135,300	133,000	-1.7%
3797	HWU Contribution	374,123	528,780	732,461	721,900	805,000	11.5%
Other Revenue Total		514,236	667,175	857,216	858,700	938,000	9%
38 Transfer							
3851	Transfer from General	734,600	783,000	777,000	778,000	837,000	7.6%
3860	Transfer from Constr.	525,246	935,398	1,362,280	1,362,300	1,365,000	0.2%
Transfer Total		1,259,846	1,718,398	2,139,280	2,140,300	2,202,000	2.9%
BOND FUND REVENUE TOTAL		\$ 1,774,082	\$ 2,385,573	\$ 2,996,496	\$ 2,999,000	\$ 3,140,000	4.7%

EXPENSE

45 Sundry Charge							
4502	Interest Series 2007	\$ 164,080	\$ 154,656	\$ 145,050	\$ 145,800	\$ 135,100	-7.3%
4502	Interest Series 2010A	396,325	391,915	386,630	386,800	380,200	-1.7%
4502	Interest Series 2010B	85,774	80,274	74,674	74,700	69,000	-7.6%
4502	Interest Series 2011A	27,510	61,989	61,266	61,300	60,400	-1.5%
4502	Interest Series 2012A	76,893	236,557	232,408	232,500	228,300	-1.8%
4502	Interest Series 2013A	-	-	202,713	202,900	206,300	1.7%
4502	Interest Series 2014A	-	-	-	-	150,700	N/A
4580	Bonds Series 2007	260,000	265,000	275,000	275,000	285,000	3.6%
4582	Bonds Series 2010A	420,000	420,000	425,000	425,000	430,000	1.2%
4582	Bonds Series 2010B	275,000	275,000	285,000	285,000	285,000	0.0%
4584	Bonds Series 2011A	-	85,000	85,000	85,000	85,000	0.0%
4585	Bonds Series 2012A	-	415,000	415,000	415,000	420,000	1.2%
4586	Bonds Series 2013A	-	-	410,000	410,000	405,000	-1.2%
Sundry Charge Total		1,705,582	2,385,391	2,997,741	2,999,000	3,140,000	4.7%
BOND FUND EXPENSE TOTAL		\$ 1,705,582	\$ 2,385,391	\$ 2,997,741	\$ 2,999,000	\$ 3,140,000	4.7%
BOND FUND NET		\$ 68,500	\$ 182	\$ (1,245)	\$ -	\$ -	

FIRE DEPARTMENT



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Department 20 - Fire
Division 232 - Fire

41 Personnel Services

4101	Salaries - Supervision	\$ 71,920	\$ 72,743	\$ 74,500	\$ 74,860	\$ 77,040	2.9%
4102	Salaries - Clerical	77,216	78,308	76,920	80,960	82,760	2.2%
4103	Salaries - Operational	1,773,592	1,755,012	1,628,999	1,771,030	1,882,040	6.3%
4104	Salaries - Overtime	954,404	983,413	1,004,113	1,013,240	1,052,640	3.9%
4106	FICA	4,367	4,368	4,319	5,020	5,140	2.4%
4107	Medicare	37,312	37,219	35,866	43,140	44,870	4.0%
4108	Life Insurance	4,587	4,096	3,118	3,660	3,720	1.6%
4109	Health Insurance	924,664	762,084	710,263	854,000	914,500	7.1%
4110	Cancer Insurance	5,334	5,542	4,895	5,750	5,850	1.7%
4111	Workers Compensation	85,949	73,880	81,615	98,580	85,340	-13.4%
4112	Employee Assist. Prgm	1,010	1,051	925	1,090	1,110	1.8%
4115	Unemployment Ins.	1,929	4,731	8,229	11,470	9,310	-18.8%
4116	Employee Pension	14,649	15,265	14,591	15,300	14,630	-4.4%
4119	Police & Fire Pension	998,933	1,054,806	962,577	1,033,180	1,033,320	0.0%
Personnel Services Total		4,955,866	4,852,518	4,610,930	5,011,280	5,212,270	4.0%

42 Supplies

4201	Fuel	45,073	43,929	40,346	48,950	44,390	-9.3%
4202	Minor Tools	12,066	14,034	18,500	18,500	20,000	8.1%
4203	Office Supplies	4,637	6,784	4,700	7,100	6,000	-15.5%
4204	Cleaning Supplies	7,351	8,217	7,500	8,000	8,000	0.0%
4205	Medical & Drug Supply	4,425	4,830	5,400	5,400	5,500	1.9%
4207	Clothing Supplies	47,480	50,985	55,000	55,000	59,000	7.3%
4208	Postage	423	226	550	750	550	-26.7%
4209	Educational Supplies	1,587	2,750	2,600	3,000	3,000	0.0%
4211	Periodicals & Supple.	1,178	1,201	1,400	1,400	1,450	3.6%
4212	Mechanical Supplies	1,779	917	2,000	2,000	2,000	0.0%
4214	Chemical Supplies	1,665	1,545	2,000	2,000	2,000	0.0%
4228	Dive Rescue	-	-	3,500	3,500	4,000	14.3%
4229	Miscellaneous Supplies	1,122	1,257	1,200	1,200	1,200	0.0%
Supplies Total		128,786	136,675	144,696	156,800	157,090	0.2%

43 Maintenance & Repairs

4301	Vehicle Repair	51,400	55,082	58,000	83,900	60,000	-28.5%
4302	Office Equip. Repair	669	679	800	1,000	1,000	0.0%
4303	Instr. & Appar. Repair	3,634	5,418	6,700	5,500	7,200	30.9%
4304	Other Equipment Repair	5,495	6,713	6,350	9,350	9,000	-3.7%
4305	Heating / A.C. Repair	164	1,004	3,000	4,000	4,000	0.0%
4306	Building Repair & Maint.	29,685	28,584	33,000	35,400	30,000	-15.3%
4307	Other Structures Repair	252	619	500	1,500	1,500	0.0%
4308	Machines Tools Repair	5,111	6,648	4,000	7,000	7,000	0.0%
4309	Radios Repair	8,141	20,277	9,000	11,000	11,000	0.0%
4312	Walks, Drives, Fences	-	462	1,100	1,000	1,000	0.0%
Maintenance & Repairs Total		104,551	125,486	122,450	159,650	131,700	-17.5%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Division 232 - Fire (continued)							
44 Services							
4401	Telephone	\$ 8,263	\$ 9,992	\$ 11,000	\$ 9,000	\$ 11,000	22.2%
4403	Assoc. Dues/Subscript.	1,311	1,137	1,150	1,350	1,350	0.0%
4405	Travel & Training	16,756	16,922	21,600	26,600	26,600	0.0%
4408	Legal Advertising	48	-	-	-	-	N/A
4409	Electric-Purchased	-	52	550	650	650	0.0%
4414	Clothing / Cleaning	6,354	8,448	8,520	8,520	8,600	0.9%
4415	Special Services	6,063	3,077	6,000	6,300	6,300	0.0%
4417	Printing and Reprod.	9	3	-	-	-	N/A
4418	Contractual Services	750	840	910	910	910	0.0%
4419	Professional Services	5,000	2,500	5,000	5,000	5,000	0.0%
Services Total		44,554	42,971	54,730	58,330	60,410	3.6%
46 Capital Outlay							
4601	Motor Vehicles	19,750	26,682	18,240	22,000	425,000	1831.8%
4605	Machinery & Tools	-	-	9,100	35,700	56,000	56.9%
4607	Data Processing Equip.	-	33,760	-	30,000	-	-100.0%
4608	Instrument/Apparatus	78,729	23,510	-	-	-	N/A
Capital Outlay Total		98,479	83,952	27,340	87,700	481,000	448.5%
Total Fire		<u>\$ 5,332,236</u>	<u>\$ 5,241,602</u>	<u>\$ 4,960,146</u>	<u>\$ 5,473,760</u>	<u>\$ 6,042,470</u>	<u>10.4%</u>

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Fire Hose	\$ 6,000
		Ventilation Fans	5,000
		Nozzles	2,500
		Other	6,500
		Total	\$ 20,000
4203	Office Supplies	Firehouse Upgrades and Support	\$ 2,500
		Copy Paper	1,500
		Ink Supplies	1,500
		Other	500
		Total	\$ 6,000
4205	Medical & Drug Supplies	Nitrile Gloves	\$ 3,000
		Fit Testing	800
		First Aid Equipment	600
		Defibrillator Pads	400
		Fire Station First Aid Supplies	400
		Other	300
		Total	\$ 5,500
4207	Clothing Supplies	Uniforms	\$ 27,000
		Bunker Coats	14,100
		Bunker Pants	11,180
		Firefighting Gloves	2,480
		Helmets	1,560
		Nomex hoods	870
		Other	1,810
		Total	\$ 59,000

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4209	Educational Supplies	Fire Prevention Materials	\$ 1,500
		EMT Manuals	400
		Fire Officer's Manuals	400
		Firefighting Essentials Manuals	400
		Other	300
		Total	\$ 3,000
4211	Periodicals and Supplements	NFPA	\$ 1,140
		Legal Briefings for Fire Chiefs	150
		Fire House Subscription	110
		Fire Rescue Subscription	50
		Total	\$ 1,450
4212	Mechanical Supplies	SCBA Batteries	\$ 1,000
		Thermal Imager Batteries	800
		Other	200
		Total	\$ 2,000
4214	Chemical Supplies	Firefighting Foam	\$ 800
		Service Fire Extinguishers	600
		Station #3 Kitchen Hood System Service	200
		Other	400
		Total	\$ 2,000
4229	Miscellaneous Supplies	Water & Gatorade for Trucks	\$ 300
		Miscellaneous Kitchen and Station Supplies	900
		Total	\$ 1,200

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4303	Instrument & Apparatus Repair	SCBA Flow Test	\$ 2,700
		Breathing Air compressor Maintenance	1,500
		Thermal Imager Testing	1,000
		Sensit Monitors and Testing	500
		Extrication Tool Maintenance	500
		Other	1,000
		Total	\$ 7,200
4304	Other Equipment Repair	Emergency Warning Siren Maintenance	\$ 9,000
4307	Other Structure Repairs	Maintenance of Repeater Generators	\$ 650
		Hydrant maintenance	350
		Other	500
		Total	\$ 1,500
4308	Machine Tool Repairs	Exercise Equipment Repair	\$ 3,000
		Propane for Stations	2,000
		Oil Dry	750
		Other	1,250
		Total	\$ 7,000
4312	Walks Drive & Fences	Landscaping	\$ 500
		Fertilizer and Weed Killer	250
		Other	250
		Total	\$ 1,000

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Promotional Exam	\$ 2,000
		Entrance Exam	1,000
		Psychological Testing	1,000
		Christmas Hams & Turkeys	600
		Hosting Association Dinners (GRFF, Chief's Association)	600
		Advertising	400
		Other	700
		Total	\$ 6,300
4418	Contractual Services	Big Blue Porta Johns	\$ 910
4419	Professional Services	Medical Direction	\$ 5,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Fire

DIVISION:	<u>Fire</u>	TOTAL COST:	<u>\$ 425,000</u>
ACCOUNT DESCRIPTION:	<u>Vehicles</u>	ACCOUNT NUMBER:	<u>10-20-232-4601</u>

DESCRIPTION OF ITEM OR PROJECT:
New fire apparatus that will replace E-3, a 1999 American Eagle which will be put into reserve use.

PROJECT JUSTIFICATION:
This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.

IMPACT ON OPERATING BUDGET:
This purchase will keep repairs and maintenance costs lower.

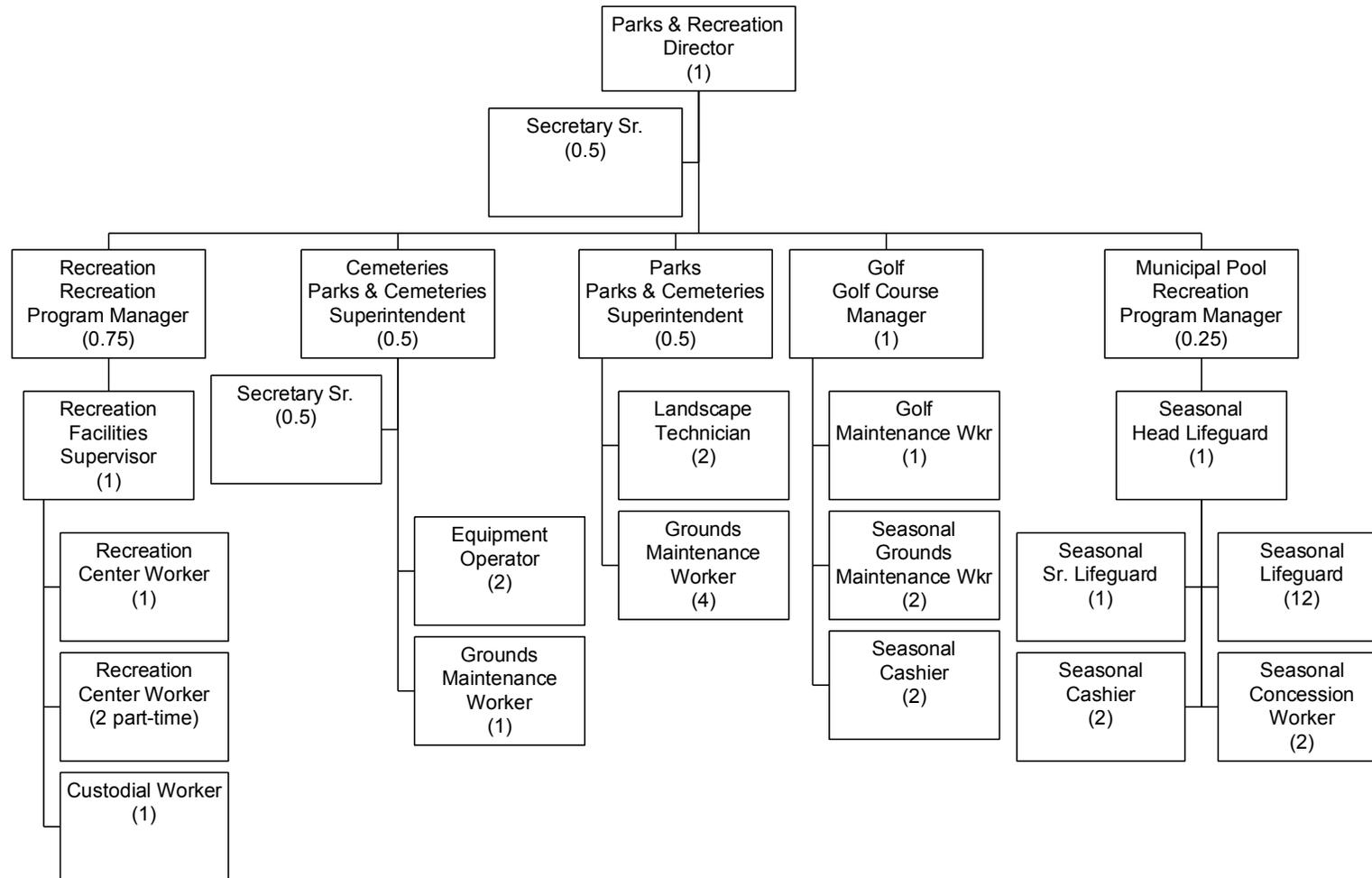
DIVISION:	<u>Fire</u>	TOTAL COST:	<u>\$ 30,000</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>10-20-232-4605</u>

DESCRIPTION OF ITEM OR PROJECT:
Hose, tools, nozzles, and other pieces of equipment to equip the new fire apparatus.

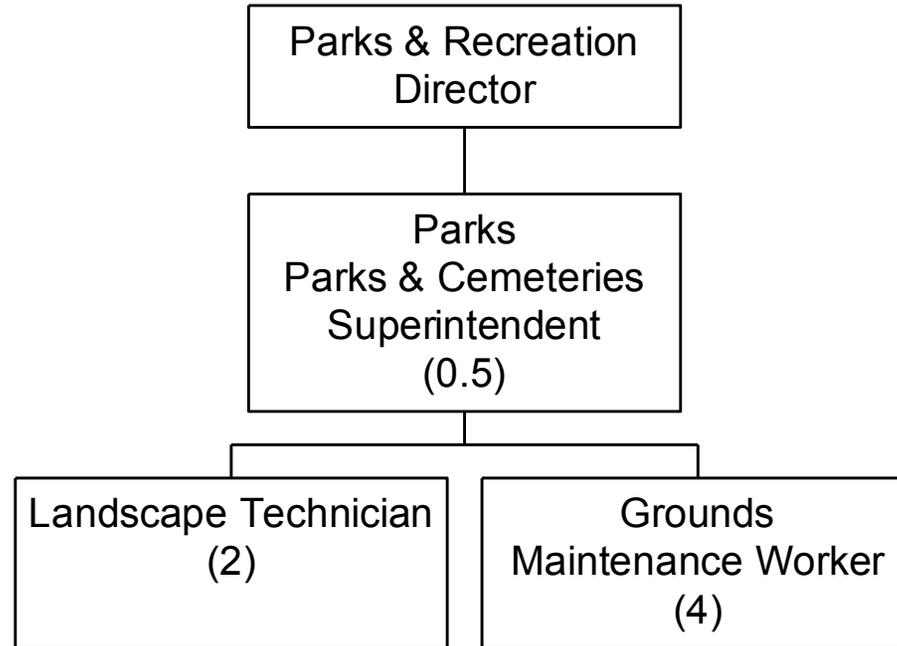
PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:
Other than the actual purchase, there will not be a positive or negative impact to the operating budget.

PARKS & RECREATION DEPARTMENT



**PARKS & RECREATION DEPARTMENT
PARKS**



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 451 - Parks

41 Personnel Services

4101	Salaries - Supervision	\$ 26,102	\$ 26,312	\$ 27,316	\$ 27,220	\$ 28,060	3.1%
4103	Salaries - Operational	151,129	161,567	167,694	165,070	171,330	3.8%
4104	Salaries - Overtime	13,533	13,789	17,041	12,160	12,500	2.8%
4106	FICA	11,013	11,455	11,989	12,680	13,140	3.6%
4107	Medicare	2,576	2,679	2,804	2,970	3,080	3.7%
4108	Life Insurance	464	433	377	390	390	0.0%
4109	Health Insurance	98,667	85,925	89,676	91,000	95,880	5.4%
4110	Cancer Insurance	555	601	608	620	620	0.0%
4111	Workers Compensation	7,800	6,572	7,529	9,740	6,570	-32.5%
4112	Employee Assist. Prgm	106	113	115	120	120	0.0%
4115	Unemploy. Insurance	106	276	517	620	490	-21.0%
4116	Employee Pension	36,193	39,303	40,057	38,620	37,450	-3.0%
Personnel Services Total		348,244	349,025	365,723	361,210	369,630	2.3%

42 Supplies

4201	Fuel	14,595	15,597	14,274	17,850	15,710	-12.0%
4202	Minor Tools	438	179	650	450	700	55.6%
4203	Office Supplies	27	62	38	40	40	0.0%
4204	Cleaning Supplies	895	1,356	1,174	1,150	1,300	13.0%
4205	Medical & Drug Supply	335	57	100	260	100	-61.5%
4206	Botanical Supplies	7,381	8,059	7,000	6,500	7,150	10.0%
4207	Clothing Supplies	3,248	3,121	3,245	3,400	3,300	-2.9%
4208	Postage	45	28	30	40	30	-25.0%
4214	Chemical Supplies	4,309	6,078	4,780	4,800	4,800	0.0%
Supplies Total		31,273	34,537	31,291	34,490	33,130	-3.9%

43 Maintenance & Repairs

4301	Vehicle Repair	4,983	7,020	7,200	6,250	7,000	12.0%
4304	Other Equipment Repair	10,584	11,282	10,200	10,650	10,300	-3.3%
4305	Heating / A.C. Repair	394	-	-	-	-	N/A
4306	Building Repair & Maint.	5,726	8,714	11,000	12,400	12,350	-0.4%
4307	Other Structures Repair	12,155	60,335	75,650	79,640	25,500	-68.0%
4309	Radio Repair	-	612	-	-	1,230	N/A
4312	Walks Drives Fences	3,892	2,735	102,057	104,100	92,500	-11.1%
4313	Recreational Equipment	16,656	29,252	12,435	12,500	12,600	0.8%
4314	Pumps & Motors	652	-	500	700	650	-7.1%
Maintenance & Repairs Total		55,042	119,950	219,042	226,240	162,130	-28.3%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Division 451 - Parks (continued)							
44 Services							
4401	Telephone	\$ 384	\$ 695	\$ 356	\$ 500	\$ 500	0.0%
4403	Assoc. Dues/Subscript.	370	20	400	400	400	0.0%
4405	Travel & Training	1,077	535	730	3,730	1,000	-73.2%
4408	Legal Advertising	-	38	-	-	-	N/A
4414	Clothing / Cleaning	438	625	650	650	650	0.0%
4415	Special Services	3,810	3,070	3,675	3,700	3,670	-0.8%
4418	Contractual Services	85,117	58,955	97,260	103,840	125,030	20.4%
4419	Professional Services	12,225	10,841	14,356	9,010	-	-100.0%
4424	Equipment Rental	1,102	1,148	1,500	1,550	1,500	-3.2%
Services Total		104,523	75,927	118,927	123,380	132,750	7.6%
46 Capital Outlay							
4601	Motor Vehicles	16,529	-	-	-	-	N/A
4605	Machinery & Tools	-	10,944	-	-	10,630	N/A
4611	Walks, Drives, Fences	-	-	-	-	5,000	N/A
4628	Park Improve. / Trees	-	-	210,867	215,700	187,000	-13.3%
Capital Outlay Total		16,529	10,944	210,867	215,700	202,630	-6.1%
Total Parks		\$ 555,611	\$ 590,383	\$ 945,850	\$ 961,020	\$ 900,270	-6.3%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Parks & Recreation DIVISION: Parks

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4306	Building Maintenance	Refurbish Kimmel Park Restroom	\$ 5,600
		Misc. Facility Maintenance Repairs and Preventative Maintenance	5,250
		Install diaper changing stations at Sunset Park bathrooms	1,500
		Total	\$ 12,350
4307	Other Structures	Misc. Repairs and Preventative Maintenance	\$ 13,000
		Replace four BBQ Pits	12,500
		Total	\$ 25,500
4312	Walks and Drives	Repave parking lot and drive in Community Park	\$ 65,000
		Repave 1/2 of the Riverwalk in Atkinson Park	27,500
		Total	\$ 92,500
4403	Association Dues and Subscrip	Provide Forestry Resource Materials	\$ 350
		Resource Materials and Training	50
		Total	\$ 400
4415	Special Services	Rental Fees	\$ 2,970
		Move Bleachers	200
		Other	500
		Total	\$ 3,670
4418	Contractual Services	Mowing Park Properties	\$ 85,000
		Mowing Other Properties (Not Parks)	18,500
		Tree Removal/Trimming	12,000
		Bush hog/Mulching	3,300
		Inspection Reports	1,000
		Chemical Lawn Care City Building	230
		Other	5,000
		Total	\$ 125,030

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Parks & Recreation

DIVISION:	<u>Parks</u>	TOTAL COST:	<u>\$ 10,630</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>10-35-451-4605</u>

DESCRIPTION OF ITEM OR PROJECT:
Snowplow and eight foot v-box spreader for dump truck.

PROJECT JUSTIFICATION:
This will enable the Parks Department to clear roads and paths in the City's parks without having to rely on the Street Department.

IMPACT ON OPERATING BUDGET:
Other than the actual purchase, there will not be a positive or negative impact to the operating budget.

DIVISION:	<u>Parks</u>	TOTAL COST:	<u>\$ 5,000</u>
ACCOUNT DESCRIPTION:	<u>Walks, Drives, Fences</u>	ACCOUNT NUMBER:	<u>10-35-451-4611</u>

DESCRIPTION OF ITEM OR PROJECT:
A fence to enclose the grass and tank area from each side of the memorial wall at the water feature.

PROJECT JUSTIFICATION:
To prevent children at the water feature from playing on the underground vault covers.

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Parks & Recreation

DIVISION:	<u>Parks</u>	TOTAL COST:	<u>\$ 137,000</u>
ACCOUNT DESCRIPTION:	<u>Park Improvement</u>	ACCOUNT NUMBER:	<u>10-35-451-4628</u>

DESCRIPTION OF ITEM OR PROJECT:
Development of the East Side Park at the corner of Letcher and Helm Streets. Project was started in fiscal 2014.

PROJECT JUSTIFICATION:
Part of the East End Enhancement Program. There is a Land and Water Conservation Fund grant in the amount of \$40,350 that will be used to fund part of this project.

IMPACT ON OPERATING BUDGET:
This park will be added to the list of parks that have to be mowed, insured, and maintained.

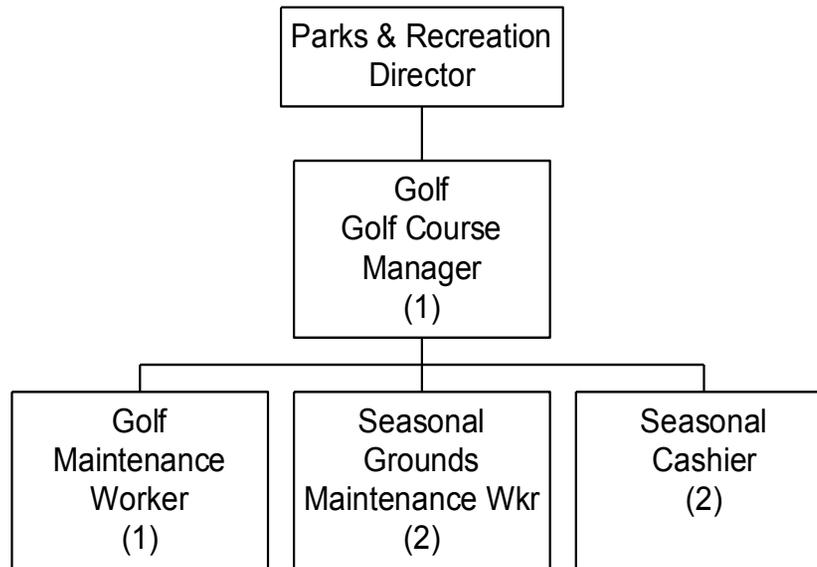
DIVISION:	<u>Parks</u>	TOTAL COST:	<u>\$ 50,000</u>
ACCOUNT DESCRIPTION:	<u>Parks Development</u>	ACCOUNT NUMBER:	<u>10-35-451-4628</u>

DESCRIPTION OF ITEM OR PROJECT:
Skate park equipment. Local youth will be involved in the design and selection process. The cost includes the materials and installation.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

PARKS & RECREATION DEPARTMENT GOLF



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 452 - Golf

41 Personnel Services

4101	Salaries - Supervision	\$ -	\$ -	\$ 7,986	\$ -	\$ 36,860	N/A
4103	Salaries - Operational	33,234	33,170	34,986	34,060	34,910	2.5%
4104	Salaries - Overtime	5,932	1,683	4,386	2,810	2,810	0.0%
4105	Salaries - Other	32,955	22,241	17,853	25,400	50,800	100.0%
4106	FICA	4,296	3,315	3,311	3,870	5,490	41.9%
4107	Medicare	1,005	775	775	910	1,290	41.8%
4108	Life Insurance	78	70	61	60	60	0.0%
4109	Health Insurance	16,000	13,450	13,992	14,000	14,750	5.4%
4110	Cancer Insurance	90	94	95	100	100	0.0%
4111	Workers Compensation	1,156	781	804	930	1,040	11.8%
4112	Employee Assist. Prgm	17	18	19	20	20	0.0%
4115	Unemploy. Insurance	44	91	148	190	210	10.5%
4116	Employee Pension	6,831	6,524	7,311	6,970	6,670	-4.3%
Personnel Services Total		101,638	82,212	91,727	89,320	155,010	73.5%

42 Supplies

4201	Fuel	4,736	5,278	5,252	5,340	5,780	8.2%
4202	Minor Tools	159	254	300	200	350	75.0%
4203	Office Supplies	16	-	700	20	950	4650.0%
4204	Cleaning Supplies	216	184	345	350	350	0.0%
4205	Medical & Drug Supply	-	8	40	40	40	0.0%
4206	Botanical Supplies	3,281	3,779	2,100	3,500	3,500	0.0%
4207	Clothing Supplies	589	679	750	740	1,500	102.7%
4208	Postage	1	4	30	10	50	400.0%
4214	Chemical Supplies	13,740	14,566	14,800	14,850	15,600	5.1%
Supplies Total		22,738	24,752	24,317	25,050	28,120	12.3%

43 Maintenance & Repairs

4301	Vehicle Repair	240	468	485	500	500	0.0%
4304	Other Equipment Repair	9,948	8,497	9,300	9,250	8,700	-5.9%
4305	Heating / A.C. Repair	521	-	-	-	-	N/A
4306	Building Repair & Maint.	1,648	2,358	3,000	2,500	2,500	0.0%
4307	Other Structures Repair	5,337	6,244	6,600	6,500	6,600	1.5%
4312	Walks Drives Fences	9,653	-	-	-	-	N/A
4313	Recreational Equipment	2,898	2,177	3,000	2,620	3,000	14.5%
Maintenance & Repairs Total		30,245	19,744	22,385	21,370	21,300	-0.3%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

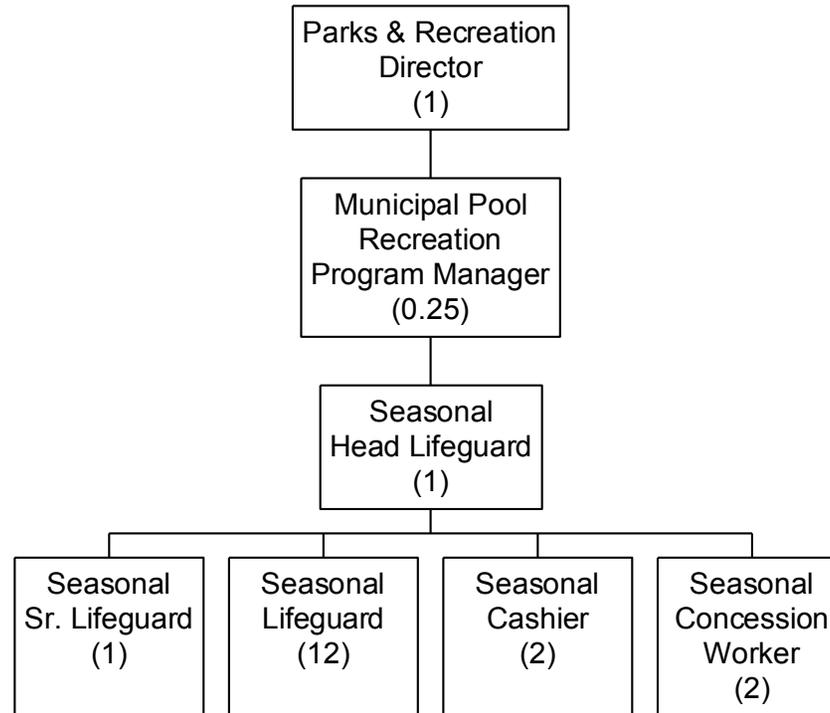
Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Division 452 - Golf (continued)							
44 Services							
4401	Telephone	\$ 338	\$ 339	\$ 341	\$ 350	\$ 350	0.0%
4403	Assoc. Dues/Subscript.	-	-	450	450	450	0.0%
4405	Travel & Training	314	144	550	400	600	50.0%
4408	Legal Advertising	99	-	-	-	-	N/A
4414	Clothing / Cleaning	75	100	100	100	100	0.0%
4415	Special Services	4,831	1,695	3,550	6,350	130	-98.0%
4417	Printing and Reprod.	610	135	560	400	600	50.0%
4418	Contractual Services	-	1,158	1,280	1,280	8,280	546.9%
4419	Professional Services	15,059	16,667	12,500	25,000	-	-100.0%
4421	Commissions	1,846	-	-	-	-	N/A
4424	Equipment Rental	-	1,361	1,450	1,460	1,450	-0.7%
Services Total		23,172	21,599	20,781	35,790	11,960	-66.6%
46 Capital Outlay							
4605	Machinery & Tools	-	25,553	-	-	-	N/A
4617	Buildings	-	-	-	-	22,000	N/A
Capital Outlay Total		-	25,553	-	-	22,000	N/A
Total Golf		\$ 177,793	\$ 173,860	\$ 159,210	\$ 171,530	\$ 238,390	39.0%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Parks & Recreation DIVISION: Golf

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4304	Other Equipment	Mower Repairs	\$ 5,700
		Misc. Equipment Repair	3,000
		Total	\$ 8,700
4403	Association Dues	National Golf Foundation	\$ 300
		KGA-PGA	150
		Total	\$ 450
4415	Special Services	Miscellaneous	\$ 130
4418	Contractual Services	Tree Removal/Trimming	\$ 4,500
		Greens Maintenance	2,480
		Security Alarm Service	700
		HMP&L Internet	600
		Total	\$ 8,280

PARKS & RECREATION DEPARTMENT MUNICIPAL POOL



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

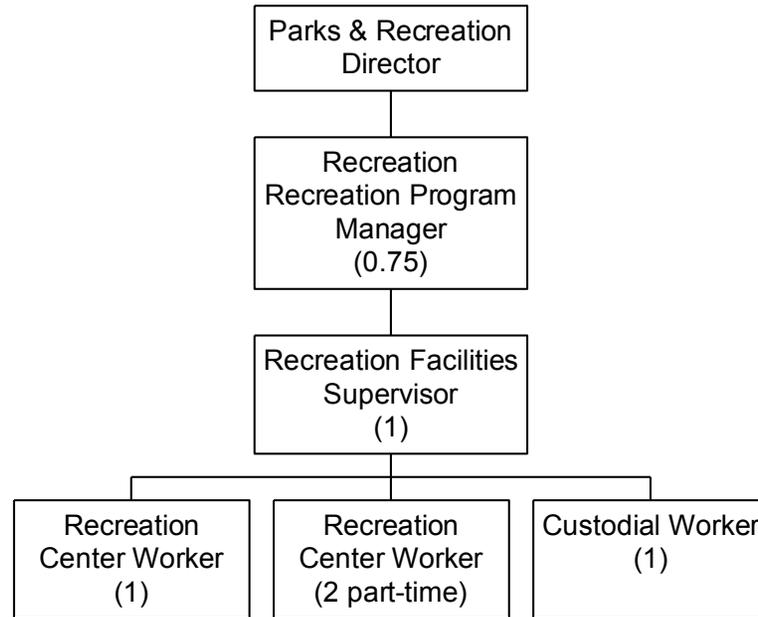
Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Division 454 - Municipal Pool							
41 Personnel Services							
4101	Salaries - Supervision	\$ 14,122	\$ 14,282	\$ 14,968	\$ 14,740	\$ 15,120	2.6%
4104	Salaries - Overtime	1,222	1,529	166	1,650	1,650	0.0%
4105	Salaries - Other	50,550	46,505	51,436	55,370	55,370	0.0%
4106	FICA	4,036	3,810	4,301	4,450	4,480	0.7%
4107	Medicare	944	891	878	1,050	1,050	0.0%
4108	Life Insurance	19	17	15	20	20	0.0%
4109	Health Insurance	4,000	3,363	3,499	3,500	3,690	5.4%
4110	Cancer Insurance	23	24	24	30	30	0.0%
4111	Workers Compensation	2,464	1,672	1,762	3,470	2,270	-34.6%
4112	Employee Assist. Prgm	4	4	5	10	10	0.0%
4115	Unemploy. Insurance	24	76	103	210	170	-19.0%
4116	Employee Pension	2,679	2,790	2,828	3,100	2,970	-4.2%
Personnel Services Total		80,087	74,963	79,985	87,600	86,830	-0.9%
42 Supplies							
4202	Minor Tools	23	114	125	40	120	200.0%
4203	Office Supplies	38	39	130	130	130	0.0%
4204	Cleaning Supplies	432	474	550	540	550	1.9%
4205	Medical & Drug Supply	302	370	350	300	350	16.7%
4207	Clothing Supplies	781	799	1,200	1,200	1,200	0.0%
4208	Postage	13	12	15	20	20	0.0%
4209	Educational Supplies	377	-	200	210	150	-28.6%
4214	Chemical Supplies	8,957	8,060	8,800	9,500	9,300	-2.1%
4221	Athletic Recreat. Supply	81	81	125	150	120	-20.0%
4222	Concessions	7,396	5,990	7,500	7,500	7,500	0.0%
Supplies Total		18,400	15,939	18,995	19,590	19,440	-0.8%
43 Maintenance & Repairs							
4303	Instr. & Appar. Repair	1,601	471	10,950	11,200	1,500	-86.6%
4304	Other Equipment Repair	5,379	3,664	7,994	8,350	8,500	1.8%
4306	Building Repair & Maint.	1,403	1,079	7,504	2,000	2,000	0.0%
4307	Other Structures Repair	15,126	12,159	2,600	3,500	3,500	0.0%
4314	Pumps & Motors	1,041	808	1,253	3,200	3,200	0.0%
Maintenance & Repairs Total		24,550	18,181	30,301	28,250	18,700	-33.8%
44 Services							
4401	Telephone	139	142	200	220	220	0.0%
4415	Special Services	696	696	750	750	750	0.0%
Services Total		835	838	950	970	970	0.0%
Total Municipal Pool		\$ 123,872	\$ 109,921	\$ 130,231	\$ 136,410	\$ 125,940	-7.7%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Parks & Recreation DIVISION: Pool

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4303	Inst & Appar Repair	Misc. Facility Maintenance Repairs and Preventative Maintenance	\$ 1,500
4304	Other Equipment	VGB Drain covers	\$ 5,500
		Misc. Maintenance Supplies	3,000
		Total	\$ 8,500
4415	Special Services	Permits for Atkinson Park Swimming Pools	\$ 440
		Permit for Downtown Water Feature	180
		Waterslide Permit	80
		Permit for Concessions at Atkinson Pool Complex	50
		Total	\$ 750

PARKS & RECREATION DEPARTMENT RECREATION



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 456 - Recreation

41 Personnel Services

4101	Salaries - Supervision	\$ 167,513	\$ 154,737	\$ 146,912	\$ 161,760	\$ 148,410	-8.3%
4102	Salaries - Clerical	17,417	17,605	18,161	18,000	18,680	3.8%
4103	Salaries - Operational	84,323	69,093	78,947	80,180	82,200	2.5%
4104	Salaries - Overtime	5,309	1,280	1,650	910	910	0.0%
4106	FICA	16,079	14,140	14,359	16,190	15,520	-4.1%
4107	Medicare	3,761	3,307	3,358	3,790	3,630	-4.2%
4108	Life Insurance	381	400	407	320	320	0.0%
4109	Health Insurance	81,333	64,663	67,100	73,500	77,440	5.4%
4110	Cancer Insurance	409	412	403	500	500	0.0%
4111	Workers Compensation	7,503	4,725	5,954	7,700	5,370	-30.3%
4112	Employee Assist. Prgm	120	122	122	100	100	0.0%
4115	Unemploy. Insurance	183	433	804	760	570	-25.0%
4116	Employee Pension	45,316	42,056	38,808	43,460	38,680	-11.0%
Personnel Services Total		429,647	372,973	376,985	407,170	392,330	-3.6%

42 Supplies

4201	Fuel	1,123	1,194	1,034	1,280	1,140	-10.9%
4202	Minor Tools	93	-	47	50	50	0.0%
4203	Office Supplies	1,671	1,342	1,675	1,700	1,700	0.0%
4204	Cleaning Supplies	264	286	300	600	400	-33.3%
4205	Medical & Drug Supply	24	-	40	50	50	0.0%
4206	Botanical Supplies	639	30	67	80	80	0.0%
4207	Clothing Supplies	254	356	616	620	620	0.0%
4208	Postage	109	331	395	400	400	0.0%
4209	Educational Supplies	-	84	98	100	100	0.0%
4211	Periodicals & Supple.	-	20	30	30	30	0.0%
4221	Athletic Recreat. Supply	6,634	7,817	8,624	8,950	8,950	0.0%
4222	Concessions	2,894	1,961	2,598	3,000	3,000	0.0%
Supplies Total		13,705	13,421	15,524	16,860	16,520	-2.0%

43 Maintenance & Repairs

4301	Vehicle Repair	225	399	500	650	550	-15.4%
4302	Office Equip. Repair	50	39	200	100	250	150.0%
4304	Other Equipment Repair	291	525	600	600	600	0.0%
4305	Heating / A.C. Repair	101	18	-	-	-	N/A
4306	Building Repair & Maint.	26,421	3,292	14,500	14,500	6,000	-58.6%
4307	Other Structures Repair	1,642	421	3,500	4,200	3,000	-28.6%
4313	Recreational Equipment	44	-	4,740	4,750	7,600	60.0%
4323	Skate Park Maint.	3,760	-	-	-	-	N/A
Maintenance & Repairs Total		32,534	4,694	24,040	24,800	18,000	-27.4%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

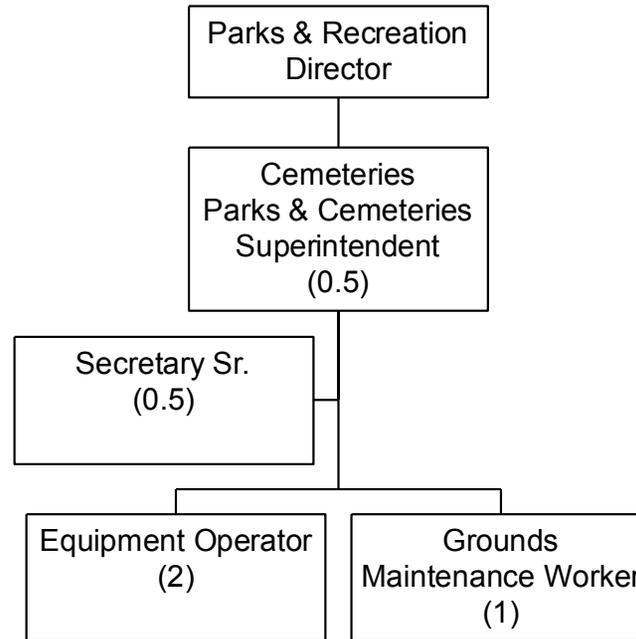
Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Division 456 - Recreation (continued)							
44 Services							
4401	Telephone	\$ 1,472	\$ 1,632	\$ 1,635	\$ 1,630	\$ 1,630	0.0%
4403	Assoc. Dues/Subscript.	665	535	565	810	950	17.3%
4405	Travel & Training	4,692	809	1,036	3,580	3,500	-2.2%
4414	Clothing / Cleaning	75	100	100	100	100	0.0%
4415	Special Services	1,156	146	600	600	20	-96.7%
4417	Printing and Reprod.	1,182	222	513	450	550	22.2%
4418	Contractual Services	-	-	-	-	450	N/A
4419	Henderson Girl's Softball	4,000	4,000	4,000	4,000	4,000	0.0%
4419	Henderson Pee-Wee	4,000	4,000	4,000	4,000	4,000	0.0%
4419	Hend. Recreation Assn.	4,000	4,000	4,000	4,000	4,000	0.0%
4419	Pennyrile Soccer	4,000	4,000	4,000	4,000	4,000	0.0%
4419	Capital	13,467	6,592	2,000	2,000	2,000	0.0%
Services Total		38,709	26,036	22,449	25,170	25,200	0.1%
45 Sundry Charge							
4517	Disc Golf Expense	1,789	-	-	-	-	N/A
Sundry Charge Total		1,789	-	-	-	-	N/A
46 Capital Outlay							
4601	Motor Vehicles	-	-	-	-	32,000	N/A
4608	Instrument/Apparatus	8,298	-	-	-	-	N/A
Capital Outlay Total		8,298	-	-	-	32,000	N/A
Total Recreation		\$ 524,682	\$ 417,124	\$ 438,998	\$ 474,000	\$ 484,050	2.1%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Parks & Recreation DIVISION: Recreation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4306	Building Maintenance	Misc. Building Maintenance for JFK Center and Office	\$ 6,000
4313	Recreational Equipment	Weight room Mats	\$ 7,500
		Outdoor Basketball Nets	100
		Total	\$ 7,600
4403	Association Dues and Subscrip	KRPS Agency Membership	\$ 500
		NRPA Membership	300
		Host Seminars, Meetings, etc.	100
		Sam's Club	50
		Total	\$ 950
4418	Contractual Services	Move Bleachers	\$ 200
		Carpet Cleaning	250
		Total	\$ 450
4419	Professional Services	HGSA Programming	\$ 4,000
		PCMA Programming	4,000
		PCMA Light Poles (2)	2,000
		HRA Programming and Capital	4,000
		PYSA Programming and Capital	4,000
		Total	\$ 18,000

PARKS & RECREATION DEPARTMENT CEMETERIES



**CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3600	Cemetery Spaces	\$ 56,681	\$ 72,009	\$ 55,553	\$ 56,000	\$ 56,000	0.0%
3605	Grave Openings	102,525	105,645	96,310	104,000	100,000	-3.8%
3610	Other Cemetery Serv.	18,340	18,270	17,236	16,000	17,000	6.3%
3625	Taxable Sales	1,261	2,516	1,753	1,500	1,500	0.0%
3630	Mausoleum Sales	19,687	34,609	10,400	14,400	12,500	-13.2%
Sale of Property Total		198,494	233,049	181,252	191,900	187,000	-2.6%
37 Other Revenue							
3700	Interest Income	2,557	141	6	100	-	-100.0%
Other Revenue Total		2,557	141	6	100	-	-100.0%
38 Transfer Miscellaneous							
3851	Transfer from General	-	46,000	188,000	221,000	233,000	5.4%
Transfers Miscellaneous Total		-	46,000	188,000	221,000	233,000	5.4%
CEMETERY REVENUE TOTAL		\$ 201,051	\$ 279,190	\$ 369,258	\$ 413,000	\$ 420,000	1.7%

EXPENSE

Department 35 - Parks & Recreation
Division 453 - Cemetery

41 Personnel Services							
4101	Salaries - Supervision	\$ 26,102	\$ 26,312	\$ 27,316	\$ 27,220	\$ 28,060	3.1%
4102	Salaries - Clerical	17,417	17,604	18,161	18,130	18,680	3.0%
4103	Salaries - Operational	94,332	92,889	78,516	95,090	97,150	2.2%
4104	Salaries - Overtime	4,413	4,449	2,577	5,490	5,490	0.0%
4106	FICA	8,140	8,024	7,174	9,040	9,270	2.5%
4107	Medicare	1,904	1,876	1,678	2,120	2,170	2.4%
4108	Life Insurance	297	266	224	240	240	0.0%
4109	Health Insurance	64,000	53,800	54,696	56,000	59,000	5.4%
4110	Cancer Insurance	315	330	321	380	380	0.0%
4111	Workers Compensation	4,823	3,883	3,867	6,100	5,670	-7.0%
4112	Employee Assist. Prgm	68	71	70	80	80	0.0%
4115	Unemploy. Insurance	92	240	387	430	340	-20.9%
4116	Employee Pension	26,989	27,598	23,909	27,520	26,420	-4.0%
Personnel Services Total		248,892	237,342	218,896	247,840	252,950	2.1%

**CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2015**

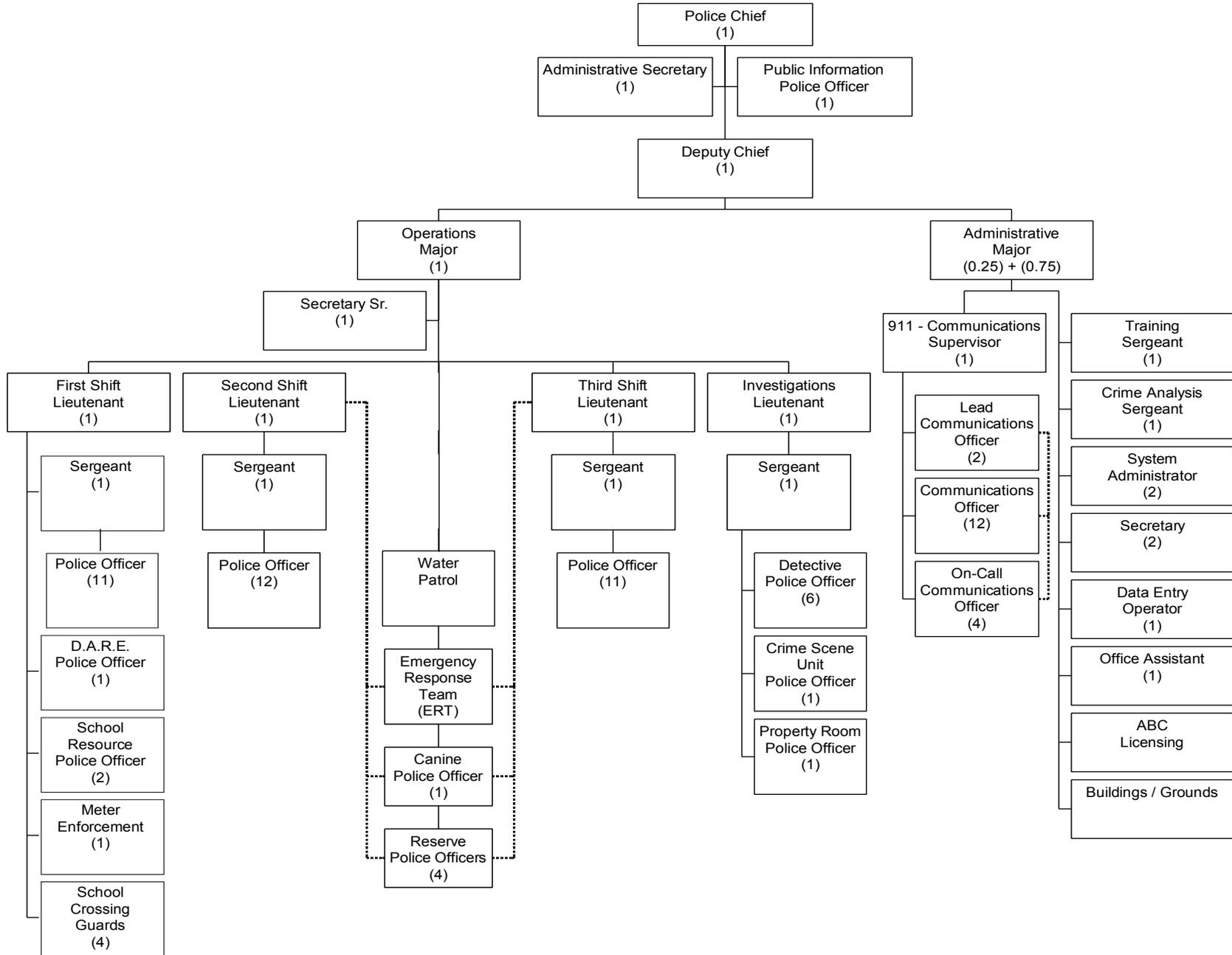
Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Division 453 - Cemetery (continued)							
42 Supplies							
4201	Fuel	\$ 6,100	\$ 5,041	\$ 5,344	\$ 6,080	\$ 5,880	-3.3%
4202	Minor Tools	268	214	507	250	500	100.0%
4203	Office Supplies	198	169	200	200	200	0.0%
4204	Cleaning Supplies	109	49	56	120	100	-16.7%
4205	Medical & Drug Supply	60	-	60	60	60	0.0%
4206	Botanical Supplies	2,687	3,097	3,455	3,500	3,500	0.0%
4207	Clothing Supplies	1,695	1,820	1,980	2,000	2,000	0.0%
4208	Postage	24	86	88	100	100	0.0%
4211	Periodicals & Supple.	179	206	220	250	250	0.0%
4214	Chemical Supplies	124	123	115	200	200	0.0%
4220	Supplies for Resale	3,356	7,001	5,100	6,620	6,000	-9.4%
Supplies Total		14,800	17,806	17,125	19,380	18,790	-3.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	4,288	1,117	2,192	4,300	4,000	-7.0%
4302	Office Equip. Repair	7	7	8	10	10	0.0%
4304	Other Equipment Repair	3,367	4,395	5,000	5,050	8,120	60.8%
4305	Heating / A.C. Repair	98	184	200	350	350	0.0%
4306	Building Repair & Maint.	2,562	4,430	4,500	4,200	4,500	7.1%
4307	Other Structures Repair	6,568	4,183	4,390	5,600	4,500	-19.6%
Maintenance & Repairs Total		16,890	14,316	16,290	19,510	21,480	10.1%
44 Services							
4401	Telephone	1,774	2,208	2,176	2,230	2,200	-1.3%
4403	Assoc. Dues/Subscript.	248	144	150	200	200	0.0%
4405	Travel & Training	169	159	285	510	300	-41.2%
4414	Clothing / Cleaning	263	350	350	350	350	0.0%
4415	Special Services	5,630	977	9,950	9,950	6,550	-34.2%
4417	Printing and Reprod.	432	544	650	850	800	-5.9%
4418	Contractual Services	83,545	80,350	90,500	100,400	104,000	3.6%
4442	Trust Fees	215	-	880	880	880	0.0%
4522	Audit Expense	1,886	1,954	1,800	2,300	2,000	-13.0%
Services Total		94,162	86,686	106,741	117,670	117,280	-0.3%
45 Sundry Charges							
4501	Insurance Expense	7,602	8,491	9,460	8,600	9,500	10.5%
Sundry Charges Total		7,602	8,491	9,460	8,600	9,500	10.5%
46 Capital Outlay							
4601	Motor Vehicles	15,808	29,316	-	-	-	N/A
Capital Outlay Total		15,808	29,316	-	-	-	N/A
CEMETERY EXPENSE TOTAL		\$ 398,154	\$ 393,957	\$ 368,512	\$ 413,000	\$ 420,000	1.7%
CEMETERY NET		\$ (197,103)	\$ (114,767)	\$ 746	\$ -	\$ -	

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Parks & Recreation DIVISION: Cemetery

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals & Supplies	The Gleaner	\$ 200
		Evansville Press Monday Edition	50
		Total	\$ 250
4304	Other Equipment	Composite Mats	\$ 8,120
4403	Association Dues/Subscription	Kentucky Cemetery Association	\$ 150
		American Cemetery Subscription	50
		Total	\$ 200
4415	Special Services	Funeral Home Fees for 10 Indigent Burials	\$ 3,000
		Concrete Boxes for 10 Indigent Burials	2,800
		Cemetery Software Support	250
		Other	500
		Total	\$ 6,550
4418	Contractual Services	Mowing Contract	\$ 97,900
		Tree and Limb Removal of Hazardous Trees	3,600
		Mulching Leaves	2,500
		Total	\$ 104,000

POLICE DEPARTMENT



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Department 40 - Police
Division 231 - Police

41 Personnel Services

4101	Salaries - Supervision	\$ 155,704	\$ 156,839	\$ 195,335	\$ 261,020	\$ 270,600	3.7%
4102	Salaries - Clerical	180,216	181,943	188,537	187,660	192,180	2.4%
4103	Salaries - Operational	2,474,441	2,252,605	2,286,718	2,594,390	2,601,030	0.3%
4104	Salaries - Overtime	114,007	133,584	141,033	146,970	146,630	-0.2%
4105	Salaries - Other	38,478	38,608	34,757	43,250	37,700	-12.8%
4106	FICA	16,781	16,901	18,589	21,060	21,190	0.6%
4107	Medicare	38,673	35,731	36,836	46,890	47,100	0.4%
4108	Life Insurance	5,456	4,488	3,902	4,190	4,250	1.4%
4109	Health Insurance	1,118,330	840,288	869,461	1,046,500	1,117,320	6.8%
4110	Cancer Insurance	5,895	5,581	5,786	6,580	6,670	1.4%
4111	Workers Compensation	64,159	41,793	50,782	67,440	52,290	-22.5%
4112	Employee Assist. Prgm	1,211	1,160	1,182	1,340	1,350	0.7%
4115	Unemploy. Insurance	1,876	4,424	8,156	9,410	7,380	-21.6%
4116	Employee Pension	49,371	52,496	56,804	55,980	53,730	-4.0%
4119	Police & Fire Pension	933,820	927,531	888,693	1,033,160	997,180	-3.5%
Personnel Services Total		5,198,418	4,693,972	4,786,571	5,525,840	5,556,600	0.6%

42 Supplies

4201	Fuel	150,088	147,639	129,646	169,930	142,620	-16.1%
4202	Minor Tools	268	293	250	250	250	0.0%
4203	Office Supplies	11,669	11,373	10,000	11,700	11,700	0.0%
4204	Cleaning Supplies	491	794	915	800	1,880	135.0%
4205	Medical & Drug Supply	-	-	30	20	50	150.0%
4207	Clothing Supplies	27,615	41,739	58,000	63,500	42,000	-33.9%
4208	Postage	1,540	1,562	1,800	1,920	1,800	-6.3%
4209	Educational Supplies	3,238	3,682	2,500	3,000	3,000	0.0%
4210	Photographic Supplies	844	849	800	800	800	0.0%
4211	Periodicals & Supple.	820	776	900	900	900	0.0%
4216	Ammunition/Tasers	19,504	16,658	17,500	18,000	18,000	0.0%
4225	Safety Supplies	1,786	4,099	1,800	1,800	1,800	0.0%
Supplies Total		217,863	229,464	224,141	272,620	224,800	-17.5%

43 Maintenance & Repairs

4301	Vehicle Repair	73,271	57,761	65,000	67,000	67,000	0.0%
4302	Office Equip. Repair	34,915	41,230	40,000	41,720	41,720	0.0%
4303	Instr. & Appar. Repair	6,444	2,497	1,000	2,650	2,650	0.0%
4307	Other Structures Repair	483	625	600	600	600	0.0%
4309	Radios Repair	17,235	15,125	17,700	17,500	17,500	0.0%
Maintenance & Repairs Total		132,348	117,238	124,300	129,470	129,470	0.0%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Division 231 - Police (continued)							
44 Services							
4401	Telephone	\$ 23,034	\$ 37,572	\$ 46,000	\$ 29,000	\$ 46,000	58.6%
4402	Medical Exams	210	-	-	-	-	N/A
4403	Assoc. Dues/Subscript.	2,680	2,401	4,000	4,090	4,670	14.2%
4405	Travel & Training	37,131	33,998	33,000	38,140	40,050	5.0%
4408	Legal Advertising	360	366	-	-	-	N/A
4414	Clothing / Cleaning	17,134	19,375	28,500	22,900	24,000	4.8%
4415	Special Services	19,338	29,675	27,000	26,100	18,840	-27.8%
4417	Printing and Reprod.	12,055	12,291	18,000	11,370	14,300	25.8%
4418	Contractual Services	-	-	-	-	6,330	N/A
4419	Professional Services	1,250	1,305	2,000	2,000	9,000	350.0%
4481	Henderson Co. Attorney	5,500	5,500	5,500	5,500	5,500	0.0%
Services Total		118,692	142,483	164,000	139,100	168,690	21.3%
45 Sundry Charge							
4531	DARE Expenses	2,954	3,517	2,500	2,500	5,000	100.0%
Sundry Charge Total		2,954	3,517	2,500	2,500	5,000	100.0%
46 Capital Outlay							
4601	Motor Vehicles	117,683	339,313	166,670	166,670	203,740	22.2%
4602	Office Furniture	-	-	-	-	13,040	N/A
4603	Office Equipment	-	4,609	9,000	10,000	-	-100.0%
4605	Machinery & Tools	174,343	-	-	-	-	N/A
4608	Instrument/&Apparatus	14,655	-	-	-	-	N/A
Capital Outlay Total		306,681	343,922	175,670	176,670	216,780	22.7%
Total Police		<u>\$ 5,976,956</u>	<u>\$ 5,530,596</u>	<u>\$ 5,477,182</u>	<u>\$ 6,246,200</u>	<u>\$ 6,301,340</u>	<u>0.9%</u>

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Police DIVISION: Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4216	Ammunition	Ammunition and Tasers for Training and Replacement Needs	\$ 18,000
4302	Office Equipment Repair	MDT Maintenance	\$ 16,850
		CDW-G	9,000
		L3-Maintenance for Server	4,900
		Quetel Property Software Annual Maintenance	2,800
		The Lange Co. - Maintenance for Color Copier	2,500
		HMP&L Broadband Internet Monthly Fee (\$90/month x 2 cameras)	2,160
		Konica-Minolta-Maintenance for Copier in Operations Bureau	1,200
		HMP&L Broadband Internet Monthly Fee (\$90/server/month)	1,080
		Miscellaneous	630
		HMP&L Video Camera Housing Installation (\$200/sitex2)	400
		The Lange Co. - Copy Expenses Investigations	200
		Total	\$ 41,720
4309	Radios Repair	Radio/Equipment Repair	\$ 17,500
4403	Association Dues and Subscrip	IACP Net Subscription (Annually)	\$ 1,100
		Rotary - Quarterly Dues	800
		FBINA - Annual Fees	600
		KACP - Annual Dues for Police Chief, Deputy Chief, Majors (x2)	600
		ROCIC - Investigations Annual Fee	300
		IACP Annual Dues for Chief, Deputy Chief, Majors (x2)	480
		PERF - Annual Dues	190
		Nat'l Tactical Officers Association - ERT Team	150
		NCPAA - Annual Dues	200
		FBI LEEDA - Police Chief	50
		SPIAA - Annual Dues	100
		GJEDLA - Annual Dues	100
		Total	\$ 4,670

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Police

DIVISION: Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Education Reimbursement	\$ 3,000
		Pre-Employment Testing & Psychological Screening	5,000
		Citizen's Academy - Adult and Youth	3,000
		Awards Banquet	2,000
		Depart Promo Items for Citizens/Youth/Senior Academy, Recruitm	3,000
		Promotional/Retirement Ceremonies	700
		Framing Professional Certificates	500
		Hepatitis B Vaccines - New Officers	300
		Bell South - Subpoena Service	300
		Other	1,040
		Total	\$ 18,840
4417	Printing	West Law Clear (Annually)	\$ 4,100
		Leads On Line (Annually)	3,000
		Crime Reports (Annually)	1,200
		Covert Track Renewal	1,200
		Special Forms, Business Cards, etc.	3,200
		Criminal Law Updates (yearly)	550
		West Law Pro Essentials (\$67/month)	930
		Harvard Business Review (Annually)	120
		Total	\$ 14,300
4418	Contractual Services	Clancy Systems - Parking Citation Fee	\$ 4,300
		Big Blue - Porta John Rental at Firing Range (\$70/month)	840
		Lexis-Nexis Monthly Commitment (\$50/mo)	600
		Towing Charges	590
		Total	\$ 6,330
4419	Professional Service	Promotional Exam Development Fees	\$ 7,000
		Website/Internet Services - Younger & Associates	2,000
		Total	\$ 9,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Police

DIVISION:	<u>Police</u>	TOTAL COST:	<u>\$ 184,740</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-40-231-4601</u>

DESCRIPTION OF ITEM OR PROJECT:
Purchase 5 vehicles with 4 marked as police pursuit vehicles and 1 unmarked for out of town travel.

PROJECT JUSTIFICATION:
This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.

IMPACT ON OPERATING BUDGET:
This purchase will keep repairs and maintenance costs lower.

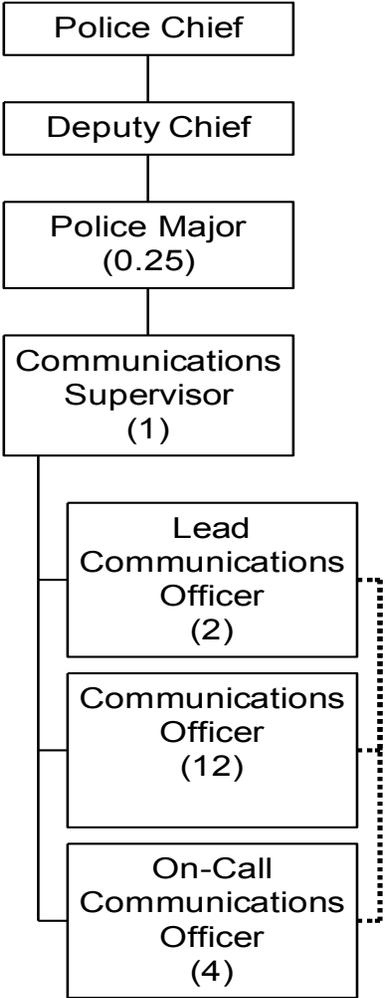
DIVISION:	<u>Police</u>	TOTAL COST:	<u>\$ 19,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-40-231-4601</u>

DESCRIPTION OF ITEM OR PROJECT:
Purchase a micro-subcompact vehicle for parking enforcement.

PROJECT JUSTIFICATION:
This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.

IMPACT ON OPERATING BUDGET:
Favorable: Reduced maintenance costs and better fuel economy.

**POLICE DEPARTMENT
911 EMERGENCY COMMUNICATIONS**



**CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3270	911 Fees	\$ 414,280	\$ 408,823	\$ 400,199	\$ 420,000	\$ 388,000	-7.6%
3272	Wireless 911 Revenue	184,271	169,431	187,600	175,000	158,000	-9.7%
Service Fees Total		598,551	578,254	587,799	595,000	546,000	-8.2%
37 Other Revenue							
3700	Interest Income	83	80	98	-	-	N/A
3764	Revenue from County	88,208	74,863	98,000	128,000	164,000	28.1%
Other Revenue Total		88,291	74,943	98,098	128,000	164,000	28.1%
38 Transfer Miscellaneous							
3851	Transfer from General	215,000	219,000	292,000	384,000	494,000	28.6%
Transfers Miscellaneous Total		215,000	219,000	292,000	384,000	494,000	28.6%
911 REVENUE TOTAL		<u>\$ 901,842</u>	<u>\$ 872,197</u>	<u>\$ 977,897</u>	<u>\$ 1,107,000</u>	<u>\$ 1,204,000</u>	<u>8.8%</u>

EXPENSE

Department 40 - Police
Division 018 - 911

41 Personnel Services

4101	Salaries - Supervision	\$ 42,782	\$ 23,287	\$ 53,218	\$ 52,430	\$ 64,240	22.5%
4103	Salaries - Operational	368,271	359,001	375,976	460,930	457,790	-0.7%
4104	Salaries - Overtime	44,982	63,148	44,568	23,190	24,400	5.2%
4106	FICA	25,124	24,240	25,532	32,290	34,950	8.2%
4107	Medicare	6,082	5,878	6,192	7,780	8,410	8.1%
4108	Life Insurance	916	808	782	920	920	0.0%
4109	Health Insurance	192,000	149,979	169,586	213,500	224,940	5.4%
4110	Cancer Insurance	1,071	1,103	1,226	1,440	1,440	0.0%
4111	Workers Compensation	828	668	806	1,290	1,240	-3.9%
4112	Employee Assist. Prgm	209	213	234	360	430	19.4%
4115	Unemploy. Insurance	274	680	1,311	1,570	1,330	-15.3%
4116	Employee Pension	77,081	79,263	81,134	92,030	87,900	-4.5%
4119	Police & Fire Pension	5,604	5,948	5,939	5,560	5,480	-1.4%
Personnel Services Total		765,224	714,216	766,504	893,290	913,470	2.3%

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2015

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Division 018 - 911 (continued)							
42 Supplies							
4203	Office Supplies	\$ 11,786	\$ 3,704	\$ 3,000	\$ 5,500	\$ 5,500	0.0%
4205	Medical & Drug Supply	-	30	30	30	30	0.0%
4207	Clothing Supplies	955	515	2,000	2,000	2,000	0.0%
4208	Postage	1,775	1,494	1,500	2,000	2,000	0.0%
4209	Educational Supplies	-	110	100	100	100	0.0%
Supplies Total		14,516	5,853	6,630	9,630	9,630	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	32,640	38,378	40,200	33,930	34,930	2.9%
4309	Radios Repair	2,870	1,388	7,500	3,000	5,000	66.7%
Maintenance & Repairs Total		35,510	39,766	47,700	36,930	39,930	8.1%
44 Services							
4401	Telephone	7,606	13,105	6,600	8,000	7,000	-12.5%
4402	Medical Exams	-	522	1,115	-	1,200	N/A
4403	Assoc. Dues/Subscript.	-	222	400	200	580	190.0%
4405	Travel & Training	3,790	2,634	6,400	5,900	9,990	69.3%
4414	Clothing / Cleaning	1,374	1,894	2,800	2,250	2,250	0.0%
4415	Special Services	3,247	4,911	4,550	4,550	6,400	40.7%
4418	Contractual Services	-	125	-	-	100,000	N/A
4426	911 Expense	118,982	93,533	101,260	118,800	102,000	-14.1%
4501	Insurance Expense	-	-	10,377	-	10,400	N/A
4522	Audit Expense	1,216	1,259	1,150	1,150	1,150	0.0%
Services Total		136,215	118,205	134,652	140,850	240,970	71.1%
46 Capital Outlay							
4607	Data Processing Equip.	-	-	22,295	26,300	-	-100.0%
Capital Outlay Total		-	-	22,295	26,300	-	-100.0%
911 EXPENSE TOTAL		\$ 951,465	\$ 878,040	\$ 977,781	\$ 1,107,000	\$ 1,204,000	8.8%
911 NET		\$ (49,623)	\$ (5,843)	\$ 116	\$ -	\$ -	

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Police DIVISION: 911

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Toner Cartridges	\$ 3,000
		Other	2,500
		Total	\$ 5,500
4302	Office Equipment Repair	Maintenance Cost for E911/CAD Equipment	\$ 20,410
		Applied Digital - Maintenance Cost for Recorder System	4,200
		Vanguard - Maintenance Cost for Alarm Monitoring System	3,000
		Addressing Snapshot Update	3,000
		T-1 Line Maintenance (\$154/month)	1,850
		InterAct - Maintenance for NetClock	770
		When to Work Scheduling Software Renewal	200
		Miscellaneous	1,500
		Total	\$ 34,930
4403	Association Dues and Subscrip	NENA Membership Dues (x2)	\$ 280
		APCO International - Membership Dues (x2)	200
		Henderson County Fire Association Membership	100
		Total	\$ 580
4414	Clothing / Cleaning	Dispatchers and Supervisor Cleaning Allowance (15 @ \$150 ea)	\$ 2,250
4415	Special Services	Polygraph, psychological, drug screens (\$200/person)	\$ 2,000
		SIMS	1,890
		Language Line over-the-phone interpretation	400
		Sponsor - Henderson City/County Fire Association Meeting	100
		Other	2,010
		Total	\$ 6,400
4418	Contractual Services	Consultant services for replacement of communication equipment	\$ 100,000
4426	911 Expense	Payment for the 911 Service (Avg. \$8,500/mo)	\$ 102,000

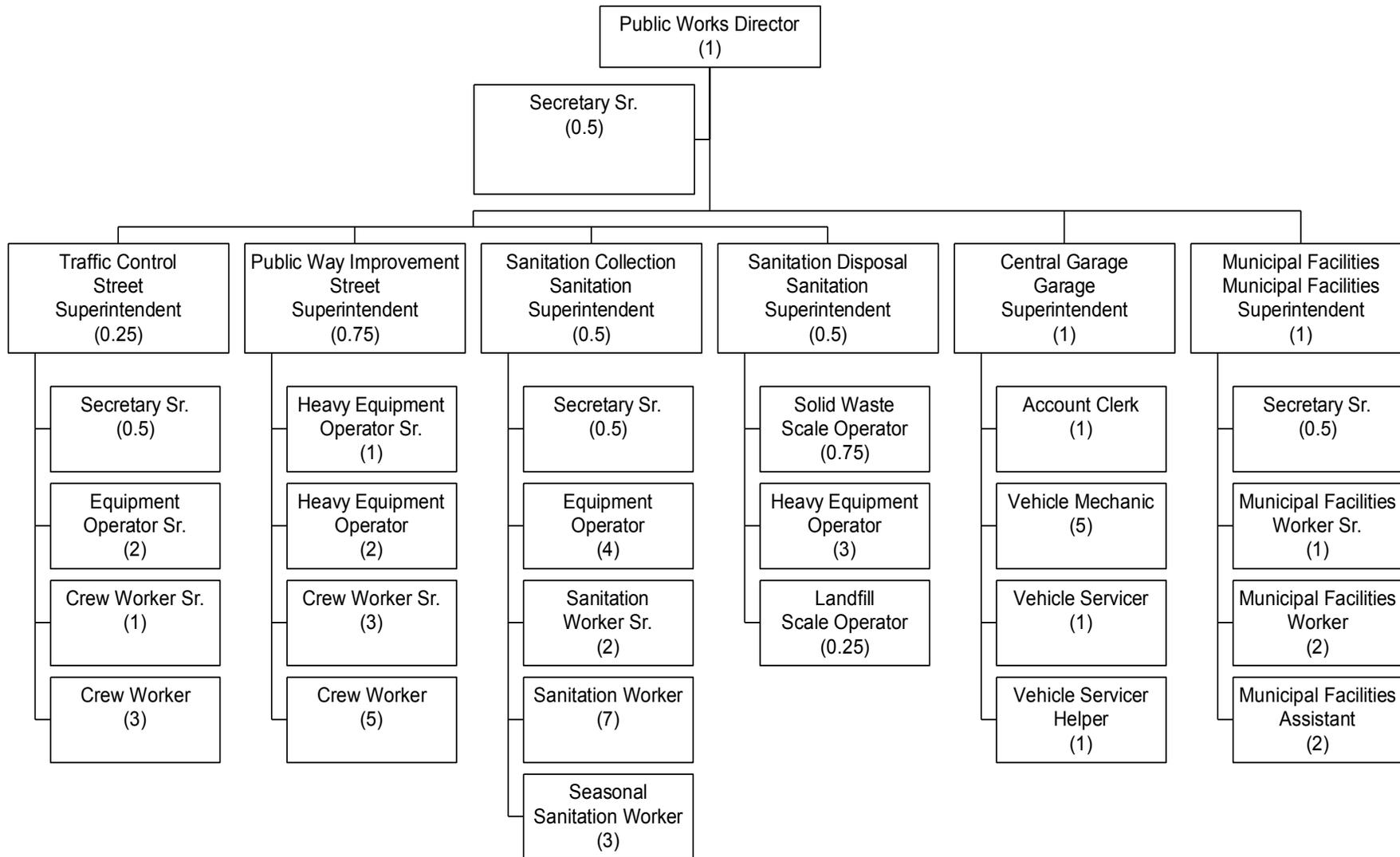
CITY OF HENDERSON, KY
POLICE INVESTIGATION FUND BUDGET
FOR FISCAL 2015

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3622	Sale of Equipment	\$ 337	\$ -	\$ -	\$ -	\$ -	N/A
3623	Sale of Vehicles	-	8,789	-	-	-	N/A
Sale of Property Total		337	8,789	-	-	-	N/A
37 Other Revenue							
3700	Interest Income	432	473	412	200	200	0.0%
3753	Federal Grant	-	-	37,835	38,000	-	-100.0%
3757	Investigation Revenue	6,472	4,994	200	5,800	4,800	-17.2%
Other Revenue Total		6,904	5,467	38,447	44,000	5,000	-88.6%
38 Transfer Miscellaneous							
	Restricted Fund Bal.	-	-	-	52,000	43,000	-17.3%
Transfers Miscellaneous Total		-	-	-	52,000	43,000	-17.3%
POLICE INVEST. REVENUE TOTAL		\$ 7,241	\$ 14,256	\$ 38,447	\$ 96,000	\$ 48,000	-50.0%

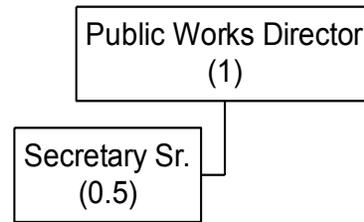
EXPENSE

44 Services							
4415	Special Services	\$ 14,372	\$ 13,242	\$ 65,375	\$ 96,000	\$ 48,000	-50.0%
Services Total		14,372	13,242	65,375	96,000	48,000	-50.0%
POLICE INVEST. EXPENSE TOTAL		\$ 14,372	\$ 13,242	\$ 65,375	\$ 96,000	\$ 48,000	-50.0%
POLICE INVESTIGATION NET		\$ (7,131)	\$ 1,014	\$ (26,928)	\$ -	\$ -	

PUBLIC WORKS



PUBLIC WORKS ADMINISTRATION



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Department 45 - Public Works
Division 341 - Public Works Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 90,653	\$ 82,356	\$ 85,390	\$ 85,890	\$ 87,900	2.3%
4102	Salaries - Clerical	17,631	17,844	18,464	18,380	18,650	1.5%
4106	FICA	6,236	6,055	6,077	6,470	6,610	2.2%
4107	Medicare	1,458	1,416	1,421	1,520	1,550	2.0%
4108	Life Insurance	116	73	90	90	90	0.0%
4109	Health Insurance	24,000	14,725	20,988	21,000	22,130	5.4%
4110	Cancer Insurance	135	94	142	150	150	0.0%
4111	Workers Compensation	195	153	171	1,690	1,530	-9.5%
4112	Employee Assist. Prgm	26	21	27	30	30	0.0%
4115	Unemploy. Insurance	76	191	352	310	250	-19.4%
4116	Employee Pension	20,543	13,368	19,044	19,700	18,830	-4.4%
Personnel Services Total		161,069	136,296	152,166	155,230	157,720	1.6%

42 Supplies

4201	Fuel	1,859	311	-	-	-	N/A
4203	Office Supplies	199	1,062	350	300	300	0.0%
4207	Clothing Supplies	-	-	95	100	100	0.0%
4208	Postage	23	146	50	50	50	0.0%
Supplies Total		2,081	1,519	495	450	450	0.0%

43 Maintenance & Repairs

4301	Vehicle Repair	133	964	-	-	-	N/A
4302	Office Equip. Repair	417	366	300	600	400	-33.3%
4305	Heating / A.C. Repair	-	2,473	-	-	-	N/A
4306	Building Repair & Maint.	8,299	6,601	-	-	-	N/A
Maintenance & Repairs Total		8,849	10,404	300	600	400	-33.3%

44 Services

4401	Telephone	3,179	3,552	4,100	3,200	4,100	28.1%
4403	Assoc. Dues/Subscript.	1,018	852	1,050	1,100	1,100	0.0%
4405	Travel & Training	2,201	498	6,840	7,150	7,000	-2.1%
4408	Legal Advertising	-	970	-	-	-	N/A
4415	Special Services	25	40	50	100	50	-50.0%
4416	Car Allowance	-	2,918	5,400	5,400	5,400	0.0%
4417	Printing and Reprod.	6	13	15	20	20	0.0%
4418	Contractual Services	-	100	-	-	-	N/A
Services Total		6,429	8,943	17,455	16,970	17,670	4.1%

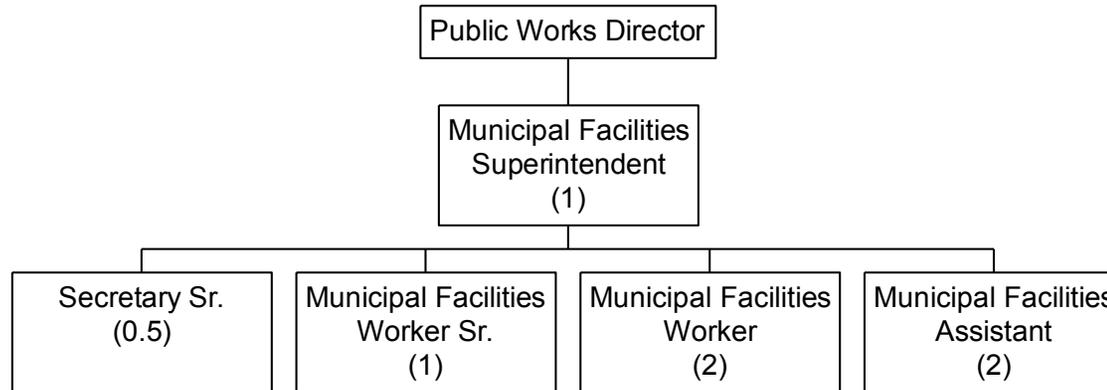
Total Public Works Administration	\$ 178,428	\$ 157,162	\$ 170,416	\$ 173,250	\$ 176,240	1.7%
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**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Public Works DIVISION: Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	APWA	\$ 1,050
		Other	50
		Total	\$ 1,100

PUBLIC WORKS MUNICIPAL FACILITIES



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Department 45 - Public Works
Division 014 - Municipal Facilities

41 Personnel Services

4101	Salaries - Supervision	\$ 66,886	\$ 67,508	\$ 70,193	\$ 69,860	\$ 71,970	3.0%
4102	Salaries - Clerical	17,631	17,978	18,433	18,380	18,920	2.9%
4103	Salaries - Operational	178,913	151,417	176,588	176,800	173,400	-1.9%
4104	Salaries - Overtime	4,028	3,695	3,401	3,000	3,090	3.0%
4106	FICA	15,249	13,695	15,265	16,620	16,580	-0.2%
4107	Medicare	3,566	3,203	3,570	3,890	3,880	-0.3%
4108	Life Insurance	504	393	387	390	390	0.0%
4109	Health Insurance	100,500	66,175	77,685	91,000	95,880	5.4%
4110	Cancer Insurance	587	538	608	620	620	0.0%
4111	Workers Compensation	9,030	7,571	10,209	8,960	11,780	31.5%
4112	Employee Assist. Prgm	111	104	115	120	120	0.0%
4115	Unemploy. Insurance	157	353	709	780	610	-21.8%
4116	Employee Pension	50,740	45,501	50,741	50,640	47,250	-6.7%
Personnel Services Total		447,902	378,131	427,904	441,060	444,490	0.8%

42 Supplies

4201	Fuel	8,122	7,271	8,606	8,020	9,470	18.1%
4202	Minor Tools	961	1,360	1,950	2,000	2,000	0.0%
4203	Office Supplies	740	2,344	2,000	2,300	2,100	-8.7%
4205	Medical & Drug Supply	-	-	30	50	40	-20.0%
4207	Clothing Supplies	2,126	2,137	2,800	2,400	2,400	0.0%
4208	Postage	103	9	30	50	40	-20.0%
4214	Chemical Supplies	7,719	4,855	8,000	9,500	8,500	-10.5%
4215	Janitorial Supplies	17,508	17,282	18,000	20,000	19,000	-5.0%
4225	Safety Supplies	-	121	300	500	400	-20.0%
Supplies Total		37,279	35,379	41,716	44,820	43,950	-1.9%

43 Maintenance & Repairs

4301	Vehicle Repair	2,725	1,787	3,650	3,500	3,500	0.0%
4302	Office Equip. Repair	10	2	50	200	200	0.0%
4305	Heating / A.C. Repair	8,759	21,368	43,500	45,000	45,000	0.0%
4306	Building Repair & Maint.	50,978	46,269	50,000	64,000	76,000	18.8%
4307	Other Structures Repair	25,703	20,555	24,000	28,000	25,000	-10.7%
4308	Machines Tools Repair	-	-	300	400	400	0.0%
4310	Video Equipment	824	6,312	2,300	2,500	2,500	0.0%
4312	Walks Drives & Fences	-	-	-	-	22,500	N/A
4325	Boat Launch Expense	3,051	1,527	2,500	2,500	32,500	1200.0%
Maintenance & Repairs Total		92,050	97,820	126,300	146,100	207,600	42.1%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Division 014 - Municipal Facilities (continued)

44 Services

4401	Telephone	\$ 9,282	\$ 13,237	\$ 9,300	\$ 9,300	\$ 9,300	0.0%
4403	Assoc. Dues/Subscript.	-	60	-	-	-	N/A
4405	Travel & Training	-	-	-	-	1,000	N/A
4414	Clothing / Cleaning	450	550	500	600	600	0.0%
4415	Special Services	243	127	200	400	300	-25.0%
4417	Printing and Reprod.	5	-	-	-	-	N/A
4418	Contractual Services	122,513	99,622	92,000	106,960	96,200	-10.1%
4419	Professional Services	635	-	-	-	-	N/A
4424	Equipment Rental	240	964	1,200	1,500	1,400	-6.7%
Services Total		133,368	114,560	103,200	118,760	108,800	-8.4%

46 Capital Outlay

4601	Motor Vehicles	17,995	-	-	-	32,000	N/A
4602	Office Furniture /Fixture	-	-	-	-	23,500	N/A
4611	Walks, Drives, Fences	-	5,715	-	-	-	N/A
4641	Municipal Center Impr.	37,544	28,394	-	-	159,230	N/A
Capital Outlay Total		55,539	34,109	-	-	214,730	N/A

Total Municipal Facilities		\$ 766,138	\$ 659,999	\$ 699,120	\$ 750,740	\$ 1,019,570	35.8%
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**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Public Works DIVISION: Municipal Facilities

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Public Safety Building Janitorial Contract	\$ 25,200
		City Building Janitorial Contract	25,960
		Mosquito Control	12,360
		Public Safety Building HVAC	9,110
		Elevators Maintenance	3,770
		City Building HVAC	3,580
		Dixon Hall Janitorial Contract	3,000
		Public Safety Building Fire Alarm	2,840
		City Building Chiller	2,430
		City Building Fire Alarm	1,410
		Floor Mats	1,380
		911 Generator	980
		Pest Control for Welcome Center	950
		Dumbwaiter	700
		Muzak	660
		City Building Generator	650
		Copier Maintenance Contract	600
		Public Safety Building Sprinkler System	410
		Fire Monitoring	210
		Total	\$ 96,200

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Public Works

DIVISION:	<u>Municipal Facilities</u>	TOTAL COST:	<u>\$ 32,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-45-014-4601</u>

DESCRIPTION OF ITEM OR PROJECT:
Purchase a new 1 ton service truck with utility bed and van body chassis. This will replace unit 014-006 with over 97,000 miles. Over \$9,141 has been spent on repairs and maintenance. This vehicle is used by the HVAC tech and the utility bed will allow the storage of filters and other materials.

PROJECT JUSTIFICATION:
This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.

IMPACT ON OPERATING BUDGET:
This purchase will keep repairs and maintenance costs lower.

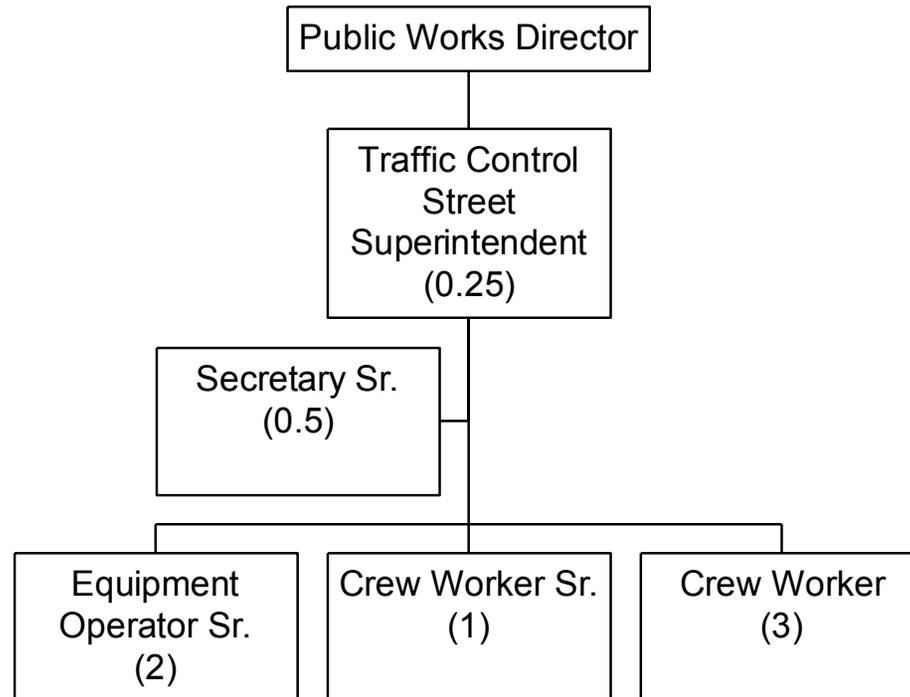
DIVISION:	<u>Municipal Facilities</u>	TOTAL COST:	<u>\$ 23,500</u>
ACCOUNT DESCRIPTION:	<u>Office Furniture</u>	ACCOUNT NUMBER:	<u>10-45-014-4602</u>

DESCRIPTION OF ITEM OR PROJECT:
Replace the phone system at the Public Works Facility and Gas Department. The system is portable and can be moved to a new facility. The new system will have voicemail and facility paging and can be converted to VoIP in the future.

PROJECT JUSTIFICATION:
The current system does not serve the gas department. The new system will match the same systems used at the Police Department, HART and the City Building.

IMPACT ON OPERATING BUDGET:

PUBLIC WORKS TRAFFIC CONTROL



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Department 45 - Public Works Division 234 - Traffic Control							
41 Personnel Services							
4101	Salaries - Supervision	\$ 16,639	\$ 17,185	\$ 17,370	\$ 17,380	\$ 17,830	2.6%
4102	Salaries - Clerical	17,611	17,772	18,290	18,370	18,800	2.3%
4103	Salaries - Operational	171,299	179,327	175,025	185,780	190,780	2.7%
4104	Salaries - Overtime	881	602	1,729	2,200	2,280	3.6%
4106	FICA	11,635	12,014	11,845	13,880	14,250	2.7%
4107	Medicare	2,721	2,810	2,771	3,250	3,340	2.8%
4108	Life Insurance	494	460	382	410	410	0.0%
4109	Health Insurance	102,666	83,671	89,040	94,500	99,570	5.4%
4110	Cancer Insurance	574	624	598	640	640	0.0%
4111	Workers Compensation	19,944	14,339	13,811	20,870	11,560	-44.6%
4112	Employee Assist. Prgm	108	119	113	130	130	0.0%
4115	Unemploy. Insurance	129	341	603	660	530	-19.7%
4116	Employee Pension	39,142	41,982	40,126	42,270	40,590	-4.0%
Personnel Services Total		383,843	371,246	371,703	400,340	400,710	0.1%
42 Supplies							
4201	Fuel	39,122	39,255	40,249	41,630	44,280	6.4%
4202	Minor Tools	652	967	1,043	900	1,000	11.1%
4203	Office Supplies	898	2,055	900	1,000	1,000	0.0%
4205	Medical & Drug Supply	-	11	20	20	20	0.0%
4207	Clothing Supplies	2,026	2,151	1,750	2,000	2,000	0.0%
4208	Postage	42	58	25	30	30	0.0%
4213	Traffic Control Supplies	21,405	27,874	43,000	45,000	45,000	0.0%
Supplies Total		64,145	72,371	86,987	90,580	93,330	3.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	51,823	50,910	49,500	50,000	50,000	0.0%
4302	Office Equipment Repair	-	189	-	-	-	N/A
Maintenance & Repairs Total		51,823	51,099	49,500	50,000	50,000	0.0%
44 Services							
4401	Telephone	1,675	1,977	2,500	1,800	2,500	38.9%
4402	Medical Exams	-	-	350	100	-	-100.0%
4405	Travel & Training	2,571	809	2,510	2,540	1,200	-52.8%
4409	Electric-Purchased	26,512	27,653	28,105	28,000	28,000	0.0%
4414	Clothing / Cleaning	425	575	598	600	600	0.0%
4415	Special Services	18,773	8,773	19,000	26,400	1,600	-93.9%
4418	Contractual Services	20,315	23,360	-	-	38,800	N/A
Services Total		70,271	63,147	53,063	59,440	72,700	22.3%
46 Capital Outlay							
4601	Motor Vehicles	-	41,255	-	-	-	N/A
4605	Machinery & Tools	-	-	-	-	63,500	N/A
Capital Outlay Total		-	41,255	-	-	63,500	N/A
Total Traffic Control		\$ 570,082	\$ 599,118	\$ 561,253	\$ 600,360	\$ 680,240	13.3%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Public Works DIVISION: Traffic Control

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4213	Traffic Control Supplies	Paint, reflective signs, barriers, traffic cones, etc. Walk/Don't Walk signs featuring pedestrain walking	\$ 45,000
4415	Special Services	Overtime Meals During Storms or Paving Projects	\$ 300
		Electrolyte Drinks for Summer	300
		C.D.L.s	140
		D.O.T. Testing	60
		Rugs	800
		Total	\$ 1,600
4418	Contractual Services	Removal of Damaged Trees that are Located in the Street	\$ 24,800
		Right-of-Way	
		Leaf removal that will be reimbursed by Henderson Water Utility	14,000
			\$ 38,800

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Public Works

DIVISION:	<u>Traffic Control</u>	TOTAL COST:	<u>\$ 49,000</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>10-45-234-4605</u>

DESCRIPTION OF ITEM OR PROJECT:
Purchase a new 30 yard leaf machine.

PROJECT JUSTIFICATION:
This will help Henderson Water Utility during the fall leaf pickup.

IMPACT ON OPERATING BUDGET:
Other than the actual purchase, there will not be a positive or negative impact to the operating budget.

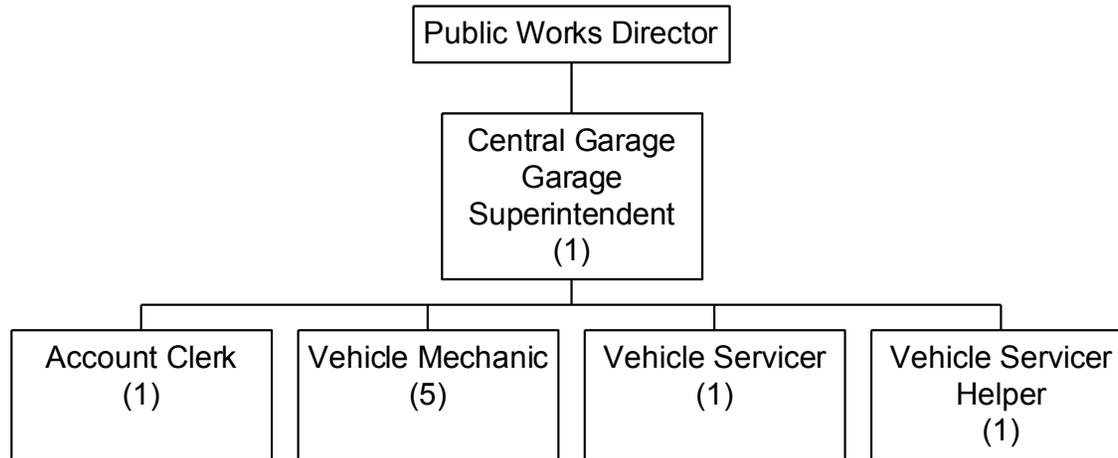
DIVISION:	<u>Traffic Control</u>	TOTAL COST:	<u>\$ 14,500</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>10-45-234-4605</u>

DESCRIPTION OF ITEM OR PROJECT:
Purchase a new linelazer paint machine.

PROJECT JUSTIFICATION:
This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.

IMPACT ON OPERATING BUDGET:

PUBLIC WORKS CENTRAL GARAGE



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Department 45 - Public Works
Division 366 - Central Garage

41 Personnel Services

4101	Salaries - Supervision	\$ 47,135	\$ 48,034	\$ 49,522	\$ 49,410	\$ 50,790	2.8%
4102	Salaries - Clerical	31,971	32,456	33,442	33,480	34,480	3.0%
4103	Salaries - Operational	257,495	245,286	255,934	256,900	261,580	1.8%
4104	Salaries - Overtime	868	3,904	7,991	2,520	2,550	1.2%
4106	FICA	19,242	18,654	19,452	21,230	21,670	2.1%
4107	Medicare	4,500	4,362	4,550	4,970	5,070	2.0%
4108	Life Insurance	698	603	541	540	540	0.0%
4109	Health Insurance	144,000	115,550	119,568	126,000	132,750	5.4%
4110	Cancer Insurance	812	808	848	850	850	0.0%
4111	Workers Compensation	11,623	8,587	8,025	11,610	7,830	-32.6%
4112	Employee Assist. Prgm	153	154	160	170	170	0.0%
4115	Unemploy. Insurance	156	523	992	1,000	800	-20.0%
4116	Employee Pension	64,022	64,408	65,527	64,670	61,740	-4.5%
Personnel Services Total		582,675	543,329	566,552	573,350	580,820	1.3%

42 Supplies

4200	Non-Inventory Parts	5,193	3,320	4,000	4,500	4,000	-11.1%
4201	Fuel	16,246	15,945	17,783	17,840	19,570	9.7%
4202	Minor Tools	6,795	6,747	7,500	7,700	6,500	-15.6%
4203	Office Supplies	720	314	576	600	600	0.0%
4204	Cleaning Supplies	492	602	400	500	400	-20.0%
4205	Medical & Drug Supply	89	60	78	90	90	0.0%
4207	Clothing Supplies	1,607	2,906	2,750	2,750	2,750	0.0%
4208	Postage	7	3	-	50	-	-100.0%
4209	Educational Supplies	-	1,658	1,693	1,700	1,700	0.0%
4214	Chemical Supplies	1,654	2,423	2,200	2,000	2,200	10.0%
Supplies Total		32,803	33,978	36,980	37,730	37,810	0.2%

43 Maintenance & Repairs

4301	Vehicle Repair	11,435	4,874	7,500	4,000	5,000	25.0%
4302	Office Equip. Repair	-	66	-	-	-	N/A
4304	Other Equipment Repair	2,142	1,843	1,100	1,200	1,200	0.0%
4308	Machines Tools Repair	1,906	6,808	9,000	9,500	5,000	-47.4%
4309	Radios Repair	3,608	4,547	-	6,000	-	-100.0%
Maintenance & Repairs Total		19,091	18,138	17,600	20,700	11,200	-45.9%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

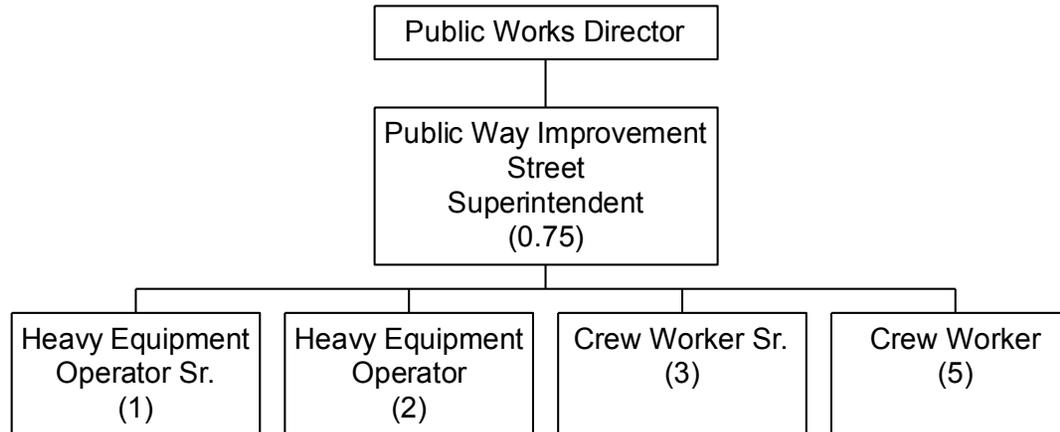
Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Division 366 - Central Garage (continued)							
44 Services							
4401	Telephone	\$ 1,558	\$ 1,844	\$ 2,000	\$ 1,700	\$ 2,000	17.6%
4405	Travel and Training	228	252	4,000	900	4,010	345.6%
4414	Clothing / Cleaning	525	700	680	700	700	0.0%
4415	Special Services	293	324	750	700	700	0.0%
4418	Contractual Services	-	-	3,750	380	-	-100.0%
Services Total		2,604	3,120	11,180	4,380	7,410	69.2%
46 Capital Outlay							
4601	Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 23,000	N/A
4605	Machinery & Tools	14,515	4,095	-	-	-	N/A
Capital Outlay Total		14,515	4,095	-	-	23,000	N/A
Total Central Garage		\$ 651,688	\$ 602,660	\$ 632,312	\$ 636,160	\$ 660,240	3.8%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Public Works DIVISION: City Garage

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Miscellaneous tool replacement	\$ 5,200
		Modular information diagnostic system (MODIS)	1,300
		Total	\$ 6,500
4209	Educational Supplies	Mitchell on Demand Renewal	\$ 1,700
4308	Machines Tool Repair	Large Truck Scan Tool, software and related items	\$ 3,500
		Landfill Scan Tool, software, hardware, and subscription	1,500
		Total	\$ 5,000

PUBLIC WORKS PUBLIC WAY IMPROVEMENT



CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2015

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 302	\$ 410	\$ 244	\$ 300	\$ -	-100.0%
3751	LGEA-Coal	103,102	83,268	46,896	-	-	N/A
3752	LGEA-Mineral	56,326	52,419	54,469	52,000	53,000	1.9%
3756	Municipal Aid	625,680	669,227	673,000	673,000	677,000	0.6%
3799	Unclassified	243	448	217	-	-	N/A
3830	Reimbursable Services	6,078	3,996	9,475	5,500	6,000	9.1%
Other Revenue Total		791,731	809,768	784,301	730,800	736,000	0.7%
38 Transfer Miscellaneous							
3835	Service Cuts	55,285	67,114	105,862	105,200	70,000	-33.5%
3851	Transfer from General	390,000	692,000	852,000	931,000	846,000	-9.1%
Transfers Miscellaneous Total		445,285	759,114	957,862	1,036,200	916,000	-11.6%
PWI REVENUE TOTAL		\$ 1,237,016	\$ 1,568,882	\$ 1,742,163	\$ 1,767,000	\$ 1,652,000	-6.5%

EXPENSE

Department 45 - Public Works
Division 342 - Public Way Improvement

41 Personnel Services							
4101	Salaries - Supervision	\$ 49,917	\$ 51,555	\$ 52,108	\$ 52,140	\$ 53,490	2.6%
4103	Salaries - Operational	310,324	307,996	313,052	323,090	330,700	2.4%
4104	Salaries - Overtime	5,196	9,940	18,769	10,980	10,980	0.0%
4106	FICA	20,573	20,407	21,371	23,920	24,500	2.4%
4107	Medicare	4,811	4,773	4,999	5,600	5,730	2.3%
4108	Life Insurance	858	767	650	710	710	0.0%
4109	Health Insurance	180,069	166,330	157,526	164,500	173,320	5.4%
4110	Cancer Insurance	908	951	926	1,110	1,110	0.0%
4111	Workers Compensation	19,832	13,568	16,000	20,800	13,680	-34.2%
4112	Employee Assist. Prgm	190	201	198	210	210	0.0%
4115	Unemploy. Insurance	207	612	1,137	1,130	900	-20.4%
4116	Employee Pension	68,627	72,045	72,469	72,870	69,800	-4.2%
Personnel Services Total		661,512	649,145	659,205	677,060	685,130	1.2%

CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2015

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Division 342 - Public Way Improvement (continued)							
42 Supplies							
4201	Fuel	\$ 37,166	\$ 44,794	\$ 44,119	\$ 52,010	\$ 48,540	-6.7%
4202	Minor Tools	886	1,454	1,000	1,000	1,000	0.0%
4205	Medical & Drug Supply	-	9	22	50	50	0.0%
4207	Clothing Supplies	3,831	5,322	5,400	5,400	5,400	0.0%
4213	Traffic Control Supplies	276	1,942	6,500	7,000	7,000	0.0%
4214	Chemical Supplies	6,050	8,821	32,658	30,000	30,000	0.0%
Supplies Total		48,209	62,342	89,699	95,460	91,990	-3.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	45,173	61,901	54,000	42,000	55,000	31.0%
4315	Utility Cuts	44,439	55,412	93,000	100,000	100,000	0.0%
4316	Minor Street Repair	146,326	161,378	238,000	240,000	240,000	0.0%
4317	Street Overlay/Sidewalk	421,109	440,643	575,000	577,200	430,900	-25.3%
Maintenance & Repairs Total		657,047	719,334	960,000	959,200	825,900	-13.9%
44 Services							
4402	Medical Exams	789	1,147	775	800	800	0.0%
4405	Travel & Training	-	1,289	1,400	1,600	1,800	12.5%
4408	Legal Advertising	-	-	110	110	110	0.0%
4413	Rental Fees	808	235	285	1,000	1,000	0.0%
4414	Clothing / Cleaning	750	1,075	1,100	1,100	1,100	0.0%
4415	Special Services	6,625	6,071	6,098	7,670	7,670	0.0%
4419	Professional Services	-	440	-	-	12,500	N/A
Services Total		8,972	10,257	9,768	12,280	24,980	103.4%
45 Sundry Charges							
4501	Insurance Expense	22,619	23,829	23,533	23,000	24,000	4.3%
Sundry Charges TOTAL		22,619	23,829	23,533	23,000	24,000	4.3%
PWI EXPENSE TOTAL		\$ 1,398,359	\$ 1,464,907	\$ 1,742,205	\$ 1,767,000	\$ 1,652,000	-6.5%
PWI TOTAL NET		\$ (161,343)	\$ 103,975	\$ (42)	\$ -	\$ -	

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Public Works DIVISION: Public Way Improvement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4214	Chemical Supplies	Salt and chemicals used for snow/ice removal	\$ 30,000
4415	Special Services	Ice	\$ 5,500
		Overtime Meals During Storms or Paving Projects	770
		Electrolyte Drinks for Summer	600
		DOT Testing	350
		CDL's	250
		Hepatitis B Shots	200
		Total	\$ 7,670

**City of Henderson, KY
Paving of Streets and Roads
Fiscal Years 2015 - 2018**

Street	From	To	Notes	Fiscal 2015	Fiscal 2016	Fiscal 2017	Fiscal 2018
5th St./Priest St.	H and H Ave	Kimmel St		\$ 96,600			
6th Street	Green	Ingram		\$ 15,000			
Clay Street	Mill	Meadow		\$ 23,700			
Dundonnell	Taransay	Argyll		\$ 21,000			
Huntspoint	Bannockburn	Faye Way		\$ 28,300			
Killiecrankie	US 60 E	Dundee		\$ 17,800			
Kingsway Court	end	End		\$ 17,100			
Kinmont	Taransay	Huntspoint		\$ 17,000			
Larkspur Court	Woodland	End		\$ 11,700			
Main Street	Sandlane	Yeaman		\$ 64,000			
S Elm Street	Washington	Jackson		\$ 101,500			
Woodland Drive	Sand Lane	End		\$ 17,200			
1st Street	Clark	Winstead			\$ 11,000		
3rd Street	Ingram	Alvasia			\$ 46,000		
10th	Green St	N Adams			\$ 33,700		
Audubon Street	Green	Main			\$ 48,000		
Augusta Drive	Hallway	Vanguard			\$ 14,500		
Brenda Drive	Ilex	Wilson			\$ 24,000		
Country Drive	Ilex	Mattingly			\$ 55,000		
Dixon Street	Elm	Green			\$ 15,300		
E Smoke Rise	Spring Garden Rd	156 Feet to West			\$ 52,700		
Lambert Street	5th	6th			\$ 7,000		
Martin Luther King	Green	Ingram			\$ 20,400		
Mill Street	Wright	Bailey			\$ 21,500		
Peggy Drive	Country	Sutton			\$ 23,000		
Sutton Drive	Country	Mattingly			\$ 36,700		
Wilson Drive	Country	Sutton			\$ 21,000		
7th St	Green St	N Adams St				\$ 27,400	
12th St	N Elm St	Merritt Dr				\$ 36,100	
Angus	Kerry	Tartan				\$ 8,000	
Barker Rd	N Elm St	US 41				\$ 7,300	
Bittersweet	Heather	Sunrise				\$ 8,500	
Carlisle St	3rd St	1st St				\$ 21,500	
De Kemper	Sunset Ln	End				\$ 3,700	
Earl St	10th St	10th Place				\$ 12,800	
Elmwood	Stratman Road	Marlow				\$ 17,800	
Herron Ave	Green St	N Elm St				\$ 21,500	
Homestead Trail	Pioneer Pass	917 Homestead				\$ 27,000	
Kimsey Lane	West of Bridge	East of Bridge				\$ 11,300	
Mill Street	Pringle	Young				\$ 12,900	
Mimosa Drive	Racetrack Road	End				\$ 3,800	
N Elm Street	12th St	Hi-Y Dr				\$ 90,700	
N Elm Street	Watson Ln	200 Feet South of Watson				\$ 4,300	
Palmer Circle	Elmwood	Elmwood				\$ 9,100	
Park Drive	Watson Lane	End				\$ 7,900	
Ray	Green Street	N Adams				\$ 14,100	
Robin Rd	N Elm St	US 41				\$ 7,100	
Springer Dr	Sunset Ln	End				\$ 15,300	
Springer Rd	Springer Dr	Barker Rd				\$ 8,200	
St. Patrick	Watson Ln	End				\$ 15,200	
Tartan	Honeysuckle	Heather				\$ 11,200	
Vanguard	Hubbard	East End				\$ 7,500	
William & Mary Court	Sunset	End				\$ 23,000	
3rd St	Carlisle	Alvasia					\$ 19,700
Arlington Ct	End	End					\$ 3,300
Belle Wood Dr	Green River Rd	End					\$ 38,400
Clay St	Lett	Alvasia					\$ 49,300
Greenbriar Dr	Melwood Pl	End					\$ 4,900
Hubbard Ln	Vanguard	End					\$ 16,100
Klutzy Park Plaza Dr	N Ent Health Dept	2nd St					\$ 82,300
Lee	Old Madisonville	Porter Dr					\$ 6,400
Mill St	Pringle	Clay					\$ 37,100
N Adams St	5th	End					\$ 102,000
N Alvasia St	5th	Short 7th					\$ 13,200
Pringle St	Atkinson	End					\$ 5,200
Race Track Rd	US 41	Concrete Section					\$ 14,000
S Arlington Dr	Melwood Dr	Arlington Ct					\$ 36,500
Thorton	Old Madisonville	Porter Dr					\$ 5,500

Paving Total Account 4317	\$	430,900	\$	429,800	\$	433,200	\$	433,900
Minor Street, Shoulder and Sidewalk Repair Account 4316		240,000		240,000		240,000		240,000
Total with Street, Shoulder, Sidewalks and Repair	\$	670,900	\$	669,800	\$	673,200	\$	673,900

Four year schedule subject to change with changing conditions and prioritizations.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Department 45 - Public Works
Division 342 - Public Way Improvement

46 Capital Outlay

4601	Motor Vehicles	\$ -	\$ -	\$ 24,989	\$ 35,000	\$ 26,000	-25.7%
4605	Machinery & Tools	183,389	39,984	-	-	10,500	N/A
Capital Outlay Total		183,389	39,984	24,989	35,000	36,500	4.3%
Total Public Way Improvement		<u>\$ 183,389</u>	<u>\$ 39,984</u>	<u>\$ 24,989</u>	<u>\$ 35,000</u>	<u>\$ 36,500</u>	<u>4.3%</u>

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Public Works

DIVISION:	<u>Public Way Improvement</u>	TOTAL COST:	<u>\$ 26,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-45-342-4601</u>

DESCRIPTION OF ITEM OR PROJECT:
Purchase a 3/4 ton service truck that will replace unit 342-012 that has 94,294 miles and \$14,867 worth of repairs and maintenance.

PROJECT JUSTIFICATION:
This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.

IMPACT ON OPERATING BUDGET:
This purchase will keep repairs and maintenance costs lower.

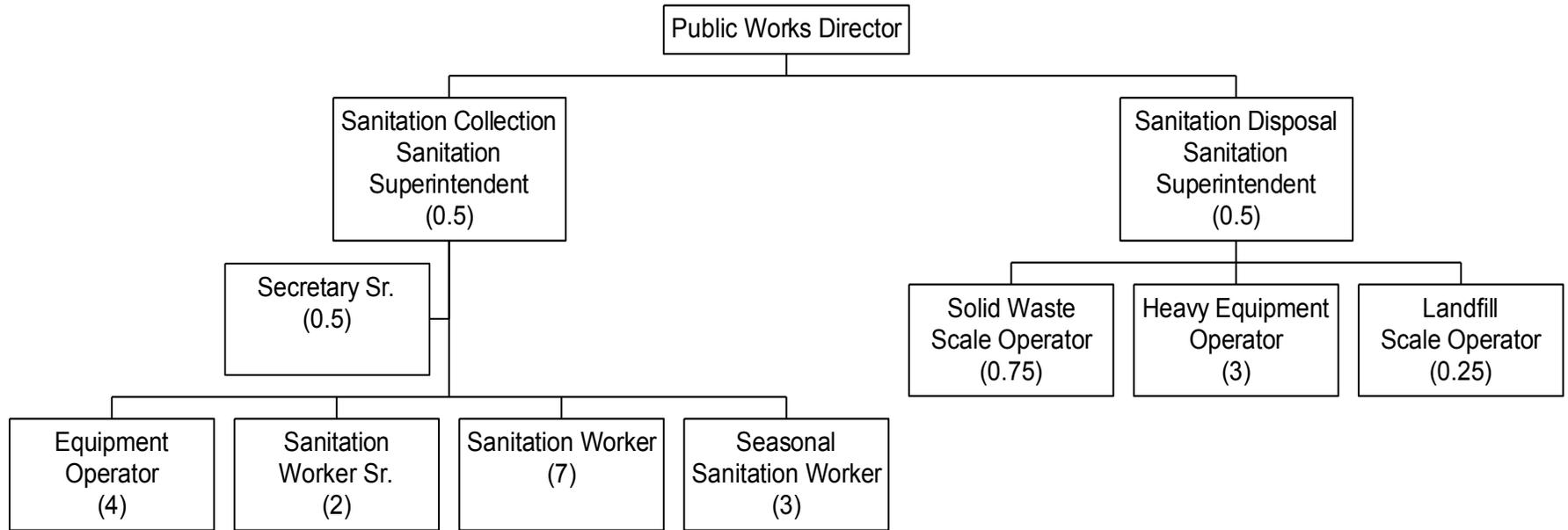
DIVISION:	<u>Public Way Improvement</u>	TOTAL COST:	<u>\$ 10,500</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>10-45-342-4605</u>

DESCRIPTION OF ITEM OR PROJECT:
Purchase a new dump truck bed. This will replace the bed on unit 342-010.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

PUBLIC WORKS SANITATION



**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3210	Refuse Fee	\$ 1,843,925	\$ 2,014,084	\$ 2,073,452	\$ 2,074,000	\$ 2,074,000	0.0%
3211	Recycling Fee	123,103	122,857	121,100	123,000	123,000	0.0%
3217	Landfill Fees	242,246	306,366	227,350	275,000	245,000	-10.9%
3747	Transfer Station Fees	461,306	440,932	700,904	760,000	728,000	-4.2%
Service Fees Total		2,670,580	2,884,239	3,122,806	3,232,000	3,170,000	-1.9%
36 Sale of Property							
3622	Sale of Vehicles	3,731	24,846	6,753	-	-	N/A
3625	Taxable Sales	2,954	3,654	4,359	6,000	4,000	-33.3%
Sale of Property Total		6,685	28,500	11,112	6,000	4,000	-33.3%
37 Other Revenue							
3700	Interest Income	35,899	65	16,797	35,840	23,440	-34.6%
3730	Insurance Recovery	-	2,106	-	-	-	N/A
3732	Work Comp. Indemnity	258	-	-	-	-	N/A
3764	County Contribution	91,533	93,820	96,160	96,160	98,560	2.5%
3776	Scrap Sales	24,200	25,678	14,249	26,000	18,000	-30.8%
3799	Other	-	10	-	-	-	N/A
Other Revenue Total		151,890	121,679	127,206	158,000	140,000	-11.4%
38 Transfer Miscellaneous							
3851	Transfer from General	-	-	48,000	100,000	-	-100.0%
Transfers Miscellaneous Total		-	-	48,000	100,000	-	-100.0%
SANITATION REVENUE TOTAL		\$ 2,829,155	\$ 3,034,418	\$ 3,309,124	\$ 3,496,000	\$ 3,314,000	-5.2%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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EXPENSE

Department 45 - Public Works
Division 344 - Sanitation Collection

41 Personnel Services

4101	Salaries - Supervision	\$ 26,237	\$ 26,528	\$ 27,429	\$ 27,330	\$ 28,150	3.0%
4102	Salaries - Clerical	17,611	17,772	18,290	18,370	18,800	2.3%
4103	Salaries - Operational	327,355	344,237	348,231	365,390	376,950	3.2%
4104	Salaries - Overtime	951	986	840	1,370	1,420	3.6%
4105	Salaries - Other	-	178	35,350	40,390	40,310	-0.2%
4106	FICA	21,049	21,782	24,518	28,070	28,890	2.9%
4107	Medicare	4,923	5,094	5,734	6,570	6,760	2.9%
4108	Life Insurance	1,087	956	726	840	840	0.0%
4109	Health Insurance	223,999	181,800	172,992	196,000	206,500	5.4%
4110	Cancer Insurance	1,264	1,295	1,139	1,320	1,320	0.0%
4111	Workers Compensation	39,431	29,336	35,555	48,580	34,270	-29.5%
4112	Employee Assist. Prgm	238	238	224	290	290	0.0%
4115	Unemploy. Insurance	241	633	1,243	1,320	1,060	-19.7%
4116	Employee Pension	70,603	75,693	71,292	77,880	75,220	-3.4%
Personnel Services Total		734,989	706,528	743,563	813,720	820,780	0.9%

42 Supplies

4201	Fuel	51,818	52,044	50,877	61,860	55,970	-9.5%
4202	Minor Tools	105	-	95	100	100	0.0%
4203	Office Supplies	39	92	90	100	100	0.0%
4205	Medical & Drug Supply	30	18	50	100	100	0.0%
4207	Clothing Supplies	4,624	5,999	5,900	6,000	6,200	3.3%
4208	Postage	-	19	-	-	-	N/A
4220	Supplies for Resale	5,210	5,780	5,500	6,000	6,000	0.0%
Supplies Total		61,826	63,952	62,512	74,160	68,470	-7.7%

43 Maintenance & Repairs

4301	Vehicle Repair	42,434	36,850	37,500	38,000	35,000	-7.9%
4304	Other Equipment Repair	2,877	2,535	2,450	2,500	1,500	-40.0%
Maintenance & Repairs Total		45,311	39,385	39,950	40,500	36,500	-9.9%

44 Services

4402	Medical Exams	392	452	1,400	750	1,380	84.0%
4414	Clothing / Cleaning	850	1,175	1,300	1,300	1,500	15.4%
4415	Special Services	2,086	2,570	2,400	2,300	1,870	-18.7%
4418	Recycling Contractor	189,684	189,684	47,421	16,000	-	-100.0%
4418	Henderson Recycling	-	-	201,000	243,000	152,800	-37.1%
4418	Temporary Staffing	44,638	41,686	6,899	-	-	N/A
4431	Tri-County Recycling	28,633	28,632	58,000	56,000	71,000	26.8%
4444	Adm/Acct Serv.	217,000	219,000	223,000	223,000	232,000	4.0%
4522	Audit Expense	2,431	2,519	2,400	2,450	2,450	0.0%
Services Total		485,714	485,718	543,820	544,800	463,000	-15.0%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Division 344 - Sanitation Collection (continued)

45 Sundry Charges

4501	Insurance Expense	\$ 23,640	\$ 31,151	\$ 29,851	\$ 27,580	\$ 30,000	8.8%
4536	Depreciation Expense	52,776	56,052	56,500	48,000	57,000	18.8%
Sundry Charges Total		76,416	87,203	86,351	75,580	87,000	15.1%

46 Capital Outlay

4601	Motor Vehicles	-	-	110,763	125,000	30,000	-76.0%
Capital Outlay Total		-	-	110,763	125,000	30,000	-76.0%

Total Sanitation Collection		<u>\$ 1,404,256</u>	<u>\$ 1,382,786</u>	<u>\$ 1,586,959</u>	<u>\$ 1,673,760</u>	<u>\$ 1,505,750</u>	<u>-10.0%</u>
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**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Division 345 - Landfill

41 Personnel Services

4101	Salaries - Supervision	\$ 26,237	\$ 26,528	\$ 27,429	\$ 27,330	\$ 28,150	3.0%
4103	Salaries - Operational	124,190	126,000	128,907	124,540	126,200	1.3%
4104	Salaries - Overtime	16,610	14,965	16,320	15,340	16,820	9.6%
4106	FICA	9,791	9,680	9,991	10,370	10,800	4.1%
4107	Medicare	2,290	2,264	2,337	2,430	2,530	4.1%
4108	Life Insurance	287	255	221	230	230	0.0%
4109	Health Insurance	60,000	50,438	52,471	52,500	55,320	5.4%
4110	Cancer Insurance	338	353	353	360	360	0.0%
4111	Workers Compensation	8,340	6,139	6,791	8,270	6,840	-17.3%
4112	Employee Assist. Prgm	64	67	67	70	70	0.0%
4115	Unemploy. Insurance	88	208	384	490	400	-18.4%
4116	Employee Pension	25,650	26,475	26,421	26,150	25,700	-1.7%
Personnel Services Total		273,885	263,372	271,692	268,080	273,420	2.0%

42 Supplies

4201	Fuel	43,754	37,660	38,769	48,840	42,650	-12.7%
4202	Minor Tools	309	374	275	300	300	0.0%
4203	Office Supplies	737	73	-	-	-	N/A
4207	Clothing Supplies	766	844	1,195	1,200	1,500	25.0%
4208	Postage	88	62	120	80	100	25.0%
4214	Chemical Supplies	50	-	120	150	150	0.0%
Supplies Total		45,704	39,013	40,479	50,570	44,700	-11.6%

43 Maintenance & Repairs

4301	Vehicle Repair	104,349	65,434	51,355	65,000	65,000	0.0%
4304	Other Equipment Repair	9,852	3,692	6,600	7,060	7,480	5.9%
4312	Walks Drives Fences	5,574	5,481	6,600	6,600	6,600	0.0%
Maintenance & Repairs Total		119,775	74,607	64,555	78,660	79,080	0.5%

44 Services

4402	Medical Exams	\$ 135	\$ 199	\$ 172	\$ -	\$ 200	N/A
4405	Travel & Training	1,361	693	650	670	-	-100.0%
4409	Electric-Purchased	2,328	2,623	2,650	2,400	2,600	8.3%
4414	Clothing / Cleaning	244	325	330	330	330	0.0%
4415	Special Services	70	73	120	50	80	60.0%
4418	Contractual Services	82,634	84,006	82,000	85,000	72,000	-15.3%
4419	Professional Services	-	19,959	-	-	28,000	N/A
4442	Trust Fees	1,645	1,360	1,400	1,800	1,800	0.0%
Services Total		88,417	109,238	87,322	90,250	105,010	16.4%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Division 345 - Sanitation Landfill (continued)

45 Sundry Charges

4501	Insurance Expense	-	-	2,944	270	-	-100.0%
4513	ERF Expense	28,105	35,657	30,000	32,000	32,000	0.0%
4536	Depreciation Expense	17,872	24,266	31,000	40,000	40,000	0.0%
4565	Landfill Closure	50,000	-	50,000	50,000	50,000	0.0%
Sundry Charges Total		95,977	59,923	113,944	122,270	122,000	-0.2%
Total Landfill		<u>\$ 623,758</u>	<u>\$ 546,153</u>	<u>\$ 577,992</u>	<u>\$ 609,830</u>	<u>\$ 624,210</u>	<u>2.4%</u>

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Public Works DIVISION: Landfill

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Clean Sediment Basin	\$ 40,000
		Heavy Equipment Rental	30,000
		Pump Wells	2,000
		Total	\$ 72,000
4419	Professional Services	Engineering Services for Water Sampling	\$ 23,000
		Kenvirons	5,000
		Total	\$ 28,000
4513	ERF Expense	Environmental Remediation Fee paid to the State of Kentucky	
		on a per ton basis	\$ 32,000

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2015**

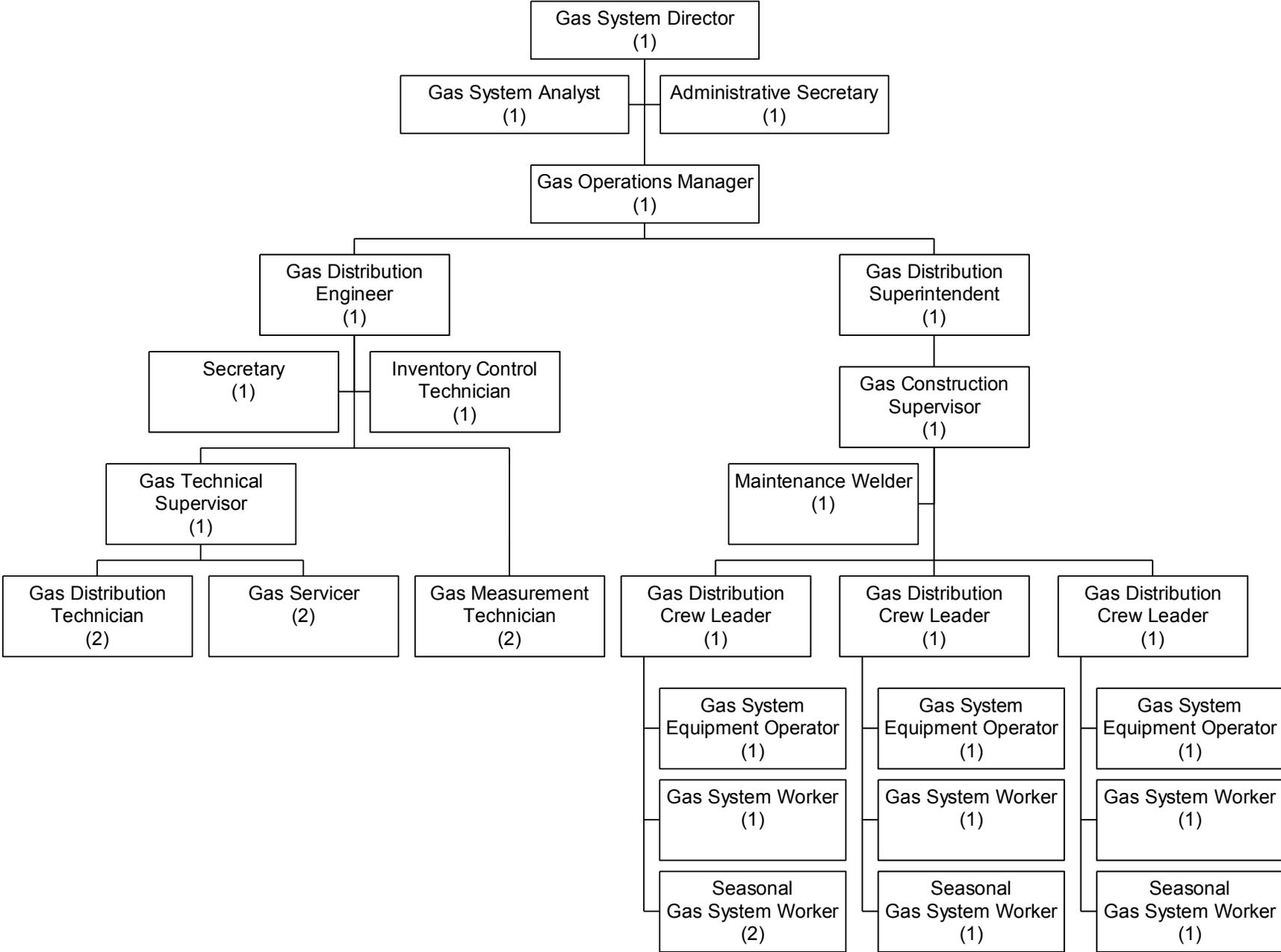
Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Division 346 - Transfer Station							
41 Personnel Services							
4103	Salaries - Operational	\$ 25,461	\$ 25,411	\$ 26,226	\$ 25,470	\$ 25,850	1.5%
4104	Salaries - Overtime	2,975	3,449	3,334	2,850	3,450	21.1%
4106	FICA	1,646	1,643	1,682	1,750	1,860	6.3%
4107	Medicare	385	384	394	410	440	7.3%
4108	Life Insurance	47	34	30	50	50	0.0%
4109	Health Insurance	12,000	10,088	10,495	10,500	11,070	5.4%
4110	Cancer Insurance	68	71	71	80	80	0.0%
4111	Workers Compensation	1,407	1,069	1,163	1,400	1,170	-16.4%
4112	Employee Assist. Prgm	13	13	14	20	20	0.0%
4115	Unemploy. Insurance	22	61	112	90	70	-22.2%
4116	Employee Pension	5,395	5,638	5,584	5,330	5,300	-0.6%
Personnel Services Total		49,419	47,861	49,105	47,950	49,360	2.9%
42 Supplies							
4203	Office Supplies	622	697	950	1,000	1,000	0.0%
4207	Clothing Supplies	183	157	160	200	200	0.0%
Supplies Total		805	854	1,110	1,200	1,200	0.0%
Division 346 - Transfer Station							
44 Services							
4401	Telephone	\$ 154	\$ 154	\$ 168	\$ 160	\$ 170	6.3%
4414	Clothing / Cleaning	56	75	75	80	80	0.0%
4415	Special Services	14	23	21	20	30	50.0%
4418	Oper. Of Trans. Station	96,120	99,137	98,500	99,000	99,000	0.0%
4470	Hauling & Disposal	766,644	812,650	945,100	1,127,000	1,000,000	-11.3%
Services Total		862,988	912,039	1,043,864	1,226,260	1,099,280	-10.4%
45 Sundry Charges							
4536	Depreciation Expense	23,102	23,186	23,200	23,000	23,200	0.9%
Sundry Charges Total		23,102	23,186	23,200	23,000	23,200	0.9%
Transfer Station Total		\$ 936,314	\$ 983,940	\$ 1,117,279	\$ 1,298,410	\$ 1,173,040	-9.7%
Total Sanitation		\$ 2,964,328	\$ 2,912,879	\$ 3,282,230	\$ 3,582,000	\$ 3,303,000	-7.8%
SANITATION NET		\$ (135,173)	\$ 121,539	\$ 26,894	\$ (86,000)	\$ 11,000	

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

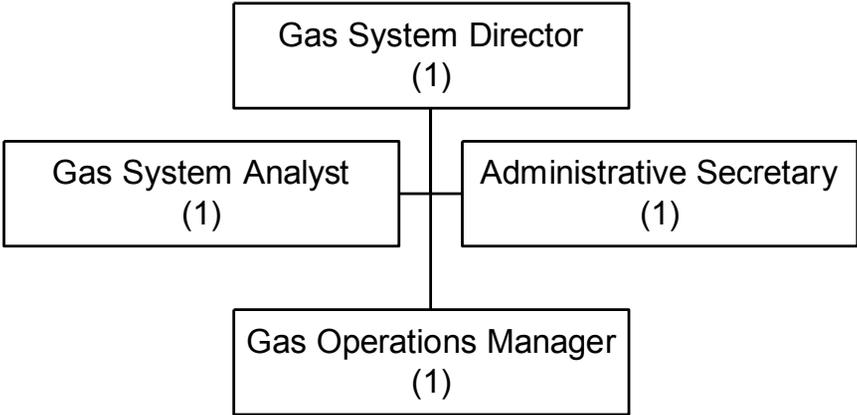
DEPARTMENT: Public Works DIVISION: Transfer Station

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Payment for the Management of the Transfer Station.	\$ 95,100
		It includes the Hauling and Disposal of Garbage from the Transfer Station	
		Scale maintenance, repair and inspections	3,900
		Total	\$ 99,000
4470	Hauling & Disposal	Expense paid to the transfer station operator for transportation and disposal of sanitary waste on a per ton basis	1,000,000

GAS SYSTEM DEPARTMENT



**GAS SYSTEM DEPARTMENT
ADMINISTRATION**



**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3221	Service Charges	\$ 11,600	\$ 10,525	\$ 11,000	\$ 11,000	\$ 11,000	0.0%
Service Fees Total		11,600	10,525	11,000	11,000	11,000	0.0%
36 Sale of Property							
3622	Sale of Equipment	-	4,889	12,400	1,000	1,500	50.0%
3625	Taxable Sales	862	827	200	900	200	-77.8%
Sale of Property Total		862	5,716	12,600	1,900	1,700	-10.5%
37 Other Revenue							
3700	Interest Income	49,198	17,007	31,500	35,600	30,300	-14.9%
3730	Insurance Recovery	3,195	-	-	-	-	N/A
3754	State Contract	-	-	-	1,000	2,500	150.0%
3830	Reimbursable Services	-	34,818	6,760	1,000	2,500	150.0%
Other Revenue Total		52,393	51,825	38,260	37,600	35,300	-6.1%
39 Gas Revenue							
3900	Gas Sales	15,104,974	16,657,230	20,040,000	20,209,000	20,520,000	1.5%
3920	Penalties	58,788	58,265	57,500	55,000	52,500	-4.5%
3940	Gas Mains	40,423	-	20,000	1,000	10,000	900.0%
3945	Service Lines	23,904	31,157	15,000	17,500	17,500	0.0%
3960	PEAK Return	268,759	275,121	279,200	260,000	270,000	3.8%
3990	Miscellaneous	46,736	20,038	7,500	12,000	10,000	-16.7%
Gas Revenue Total		15,543,584	17,041,811	20,419,200	20,554,500	20,880,000	1.6%
38 Transfer Miscellaneous							
	Unrestricted Fund Bal.	-	-	-	542,000	586,000	8.1%
Transfers Miscellaneous Total		-	-	-	542,000	586,000	8.1%
GAS REVENUE TOTAL		\$15,608,439	\$17,109,877	\$20,481,060	\$21,147,000	\$21,514,000	1.7%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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EXPENSE

Department 25 - Gas
Division 771 - Gas Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 164,707	\$ 165,066	\$ 169,851	\$ 171,770	\$ 175,240	2.0%
4102	Salaries - Clerical	40,579	41,067	42,556	42,380	46,120	8.8%
4103	Salaries - Operational	63,795	35,309	36,433	36,460	47,740	30.9%
4104	Salaries - Overtime	145	-	-	270	270	0.0%
4105	Salaries - Other	-	994	-	-	-	N/A
4106	FICA	15,506	13,862	14,251	15,540	16,690	7.4%
4107	Medicare	3,626	3,242	3,333	3,640	3,910	7.4%
4108	Life Insurance	337	278	240	240	240	0.0%
4109	Health Insurance	72,000	53,800	55,968	56,000	59,000	5.4%
4110	Cancer Insurance	416	377	377	380	380	0.0%
4111	Workers Compensation	2,096	1,710	2,259	2,000	2,800	40.0%
4112	Employee Assist. Prgm	77	71	72	80	80	0.0%
4115	Unemploy. Insurance	165	381	703	730	620	-15.1%
4116	Employee Pension	49,463	47,170	47,006	47,340	47,550	0.4%
Personnel Services Total		412,912	363,327	373,049	376,830	400,640	6.3%

42 Supplies

4201	Fuel	2,132	2,500	2,458	2,450	2,710	10.6%
4203	Office Supplies	2,218	1,617	1,860	1,700	1,860	9.4%
4207	Clothing Supplies	41	-	150	200	170	-15.0%
4208	Postage	61	349	200	200	200	0.0%
4209	Educational Supplies	1,447	2,222	1,900	2,150	2,000	-7.0%
4210	Photographic Supplies	5	19	30	50	30	-40.0%
4211	Periodicals & Supple.	59	59	125	150	130	-13.3%
Supplies Total		5,963	6,766	6,723	6,900	7,100	2.9%

43 Maintenance & Repairs

4301	Vehicle Repair	1,429	1,427	600	450	850	88.9%
4302	Office Equip. Repair	5	3	50	200	50	-75.0%
4309	Radios Repair	59	53	50	60	60	0.0%
Maintenance & Repairs Total		1,493	1,483	700	710	960	35.2%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2015**

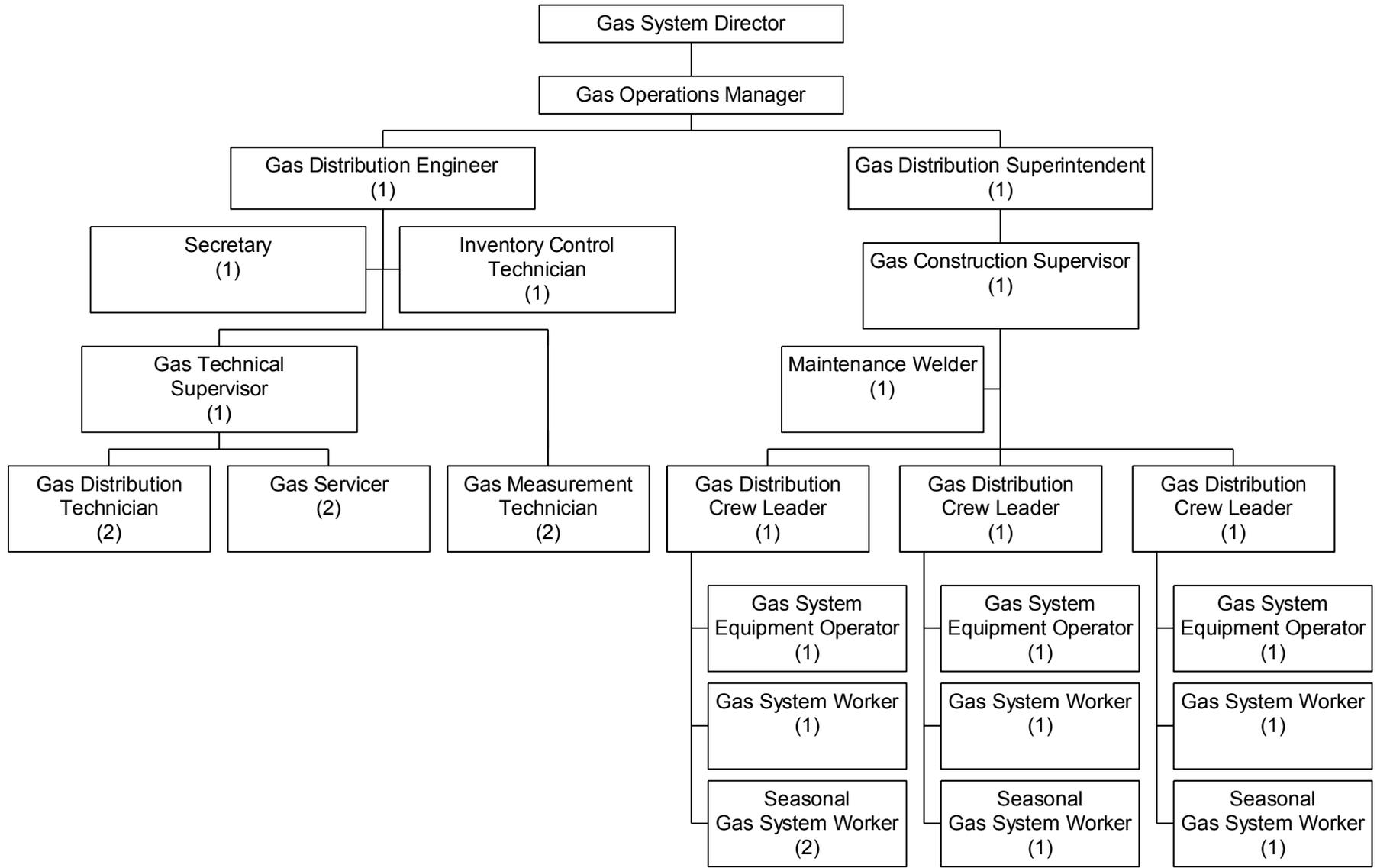
Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
Division 771 - Gas Administration (continued)							
44 Services							
4401	Telephone	\$ 3,548	\$ 3,968	\$ 3,500	\$ 3,800	\$ 3,700	-2.6%
4402	Medical Exams	-	342	100	200	200	0.0%
4403	Assoc. Dues/Subscript.	14,227	18,399	19,490	18,820	21,240	12.9%
4405	Travel & Training	7,556	10,818	11,000	11,870	15,190	28.0%
4406	Boards and Meetings	97	44	100	120	120	0.0%
4408	Legal Advertising	228	738	750	850	800	-5.9%
4414	Clothing/Cleaning	75	100	100	100	100	0.0%
4415	Special Services	130	107	160	170	150	-11.8%
4417	Printing and Reprod.	5	150	170	200	170	-15.0%
4418	Contractual Services	762	220	500	800	800	0.0%
4419	Professional Services	19,264	26,269	28,500	44,000	43,000	-2.3%
4442	Trust Fees	1,763	1,355	1,700	1,900	1,500	-21.1%
4491	Kyndle	12,000	12,000	12,000	12,000	12,000	0.0%
4522	Audit Expense	11,316	11,726	11,500	11,200	11,500	2.7%
Services Total		70,971	86,236	89,570	106,030	110,470	4.2%
45 Sundry Charge							
4501	Insurance Expense	108,415	122,245	127,300	120,000	156,000	30.0%
4506	Agency Contributions	829,000	839,000	873,000	873,000	895,000	2.5%
4520	In Lieu of Tax	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	0.0%
4536	Depreciation Expense	214,038	217,738	220,000	220,000	220,000	0.0%
Sundry Charge Total		2,551,453	2,578,983	2,620,300	2,613,000	2,671,000	2.2%
46 Capital Outlay							
4602	Office Furniture /Fixture	195	-	-	-	-	N/A
Capital Outlay Total		195	-	-	-	-	N/A
Total Gas Administration		\$ 3,042,987	\$ 3,036,795	\$ 3,090,342	\$ 3,103,470	\$ 3,190,170	2.8%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Gas DIVISION: Gas Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	American Public Gas Association Membership Dues	\$ 6,490
		Kentucky 811 Membership Fees and Dues	4,200
		American Public Gas Association Public Awareness Questfore	2,950
		Kentucky Gas Association Membership Dues	2,060
		American Gas Magazine Subscription	2,000
		Chamber of Commerce Membership Dues	1,250
		APGA DIMP Membership Dues	990
		National Society of Prof Engineers Association Dues	440
		NACE Corrosion Membership and Certificaton Dues	270
		American Society of Civil Engineers Association Dues	250
		SIF Membership Dues	200
		Common Ground Alliance Dues	100
		American Gas Magazine Subscription	40
		Total	\$ 21,240
4418	Contractual Services	Programming support	\$ 800
4419	Professional Services	McCarter & English	\$ 11,500
		Expansion Review	9,000
		Allen Gas Pricing	9,000
		Public Awareness Printed Material and Mailings	5,500
		Advanced Solutions Tech Support AutoCad	3,000
		CNG Study	2,500
		DLT Solutions Software Renewal Map 3D and AutoCad	2,000
		GIS On-Site Mapping Unit Tech Support	500
		Total	\$ 43,000

GAS SYSTEM DEPARTMENT DISTRIBUTION OPERATIONS



**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Division 772 - Gas Distribution

40 Expenses

4900	Corydon Franchise Fee	\$ 1,438	\$ 1,801	\$ 1,900	\$ 2,300	\$ 1,850	-19.6%
Expenses Total		1,438	1,801	1,900	2,300	1,850	-19.6%

41 Personnel Services

4101	Salaries - Supervision	171,660	177,914	190,232	212,300	211,410	-0.4%
4102	Salaries - Clerical	59,883	60,320	62,153	62,340	63,850	2.4%
4103	Salaries - Operational	462,186	482,138	530,298	551,600	563,730	2.2%
4104	Salaries - Overtime	15,486	9,614	10,857	18,860	18,820	-0.2%
4105	Salaries - Other	26,616	29,757	17,646	30,530	31,060	1.7%
4106	FICA	46,039	45,631	46,302	54,310	55,070	1.4%
4107	Medicare	10,767	10,672	10,829	12,700	12,880	1.4%
4108	Life Insurance	1,569	1,412	1,238	1,320	1,320	0.0%
4109	Health Insurance	325,333	270,901	276,029	308,000	324,500	5.4%
4110	Cancer Insurance	1,817	1,872	1,849	2,080	2,080	0.0%
4111	Workers Compensation	16,776	14,983	19,371	18,200	26,400	45.1%
4112	Employee Assist. Prgm	339	360	371	400	400	0.0%
4115	Unemploy. Insurance	507	1,273	2,313	2,550	2,020	-20.8%
4116	Employee Pension	147,149	147,151	148,383	159,680	151,450	-5.2%
Personnel Services Total		1,286,127	1,253,998	1,317,871	1,434,870	1,464,990	2.1%

42 Supplies

4200	Non-Inventory Parts	2,881	2,078	2,850	2,900	2,950	1.7%
4201	Fuel	44,832	45,200	45,039	53,960	49,550	-8.2%
4202	Minor Tools	6,031	9,753	6,200	6,700	5,450	-18.7%
4203	Office Supplies	3,052	1,980	2,000	2,700	2,700	0.0%
4204	Cleaning Supplies	1,584	1,591	1,550	1,550	1,550	0.0%
4205	Medical & Drug Supply	59	68	100	100	100	0.0%
4207	Clothing Supplies	6,209	11,094	10,800	10,800	8,000	-25.9%
4208	Postage	129	56	50	120	150	25.0%
4209	Educational Supplies	274	-	450	450	500	11.1%
4210	Photographic Supplies	-	-	50	70	50	-28.6%
4211	Periodicals & Supple.	500	104	400	750	650	-13.3%
4212	Mechanical Supplies	1,694	1,888	2,000	2,000	2,100	5.0%
4213	Traffic Control Supplies	1,681	2,252	2,000	2,750	2,750	0.0%
4214	Chemical Supplies	6,597	8,682	8,500	8,500	8,500	0.0%
4218	Natural Gas	11,442,087	12,476,617	15,622,000	15,900,000	16,100,000	1.3%
4220	Supplies for Resale	723	365	120	450	100	-77.8%
4225	Safety Supplies	3,807	2,625	2,300	2,600	2,600	0.0%
Supplies Total		11,522,140	12,564,353	15,706,409	15,996,400	16,187,700	1.2%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Division 772 - Gas Distribution (continued)

43 Maintenance & Repairs

4301	Vehicle Repair	\$ 12,740	\$ 20,063	\$ 23,000	\$ 23,500	\$ 20,000	-14.9%
4302	Office Equip. Repair	419	87	200	250	200	-20.0%
4303	Instr. & Appar. Repair	6,509	9,702	7,200	7,200	7,200	0.0%
4304	Other Equipment Repair	21,199	19,998	15,000	20,000	18,000	-10.0%
4305	Heating / A.C. Repair	-	-	200	300	200	-33.3%
4306	Building Repair & Maint.	4,574	3,608	3,700	3,750	3,700	-1.3%
4307	Other Structures Repair	505	288	1,000	1,000	1,000	0.0%
4308	Machines Tools Repair	1,955	1,085	600	1,000	1,000	0.0%
4309	Radios Repair	1,566	1,921	2,350	1,500	2,350	56.7%
4314	Pumps & Motors	444	50	50	150	100	-33.3%
4315	Utility Cuts	5,061	16,091	16,500	16,450	12,500	-24.0%
4316	Minor Street Repair	-	932	1,000	600	1,000	66.7%
4318	Gas Serv. Line Repairs	64,617	60,728	55,000	65,000	60,000	-7.7%
4319	Gas Main Line Repairs	65,764	79,198	70,000	80,000	70,000	-12.5%
4320	Gas Meter Repairs	37,389	22,674	31,500	32,750	32,750	0.0%
4321	Regulator Repair/Maint	37,469	37,798	37,300	37,300	37,300	0.0%
Maintenance & Repairs Total		260,211	274,223	264,600	290,750	267,300	-8.1%

44 Services

4401	Telephone	5,799	6,242	7,400	6,200	9,000	45.2%
4402	Medical Exams	1,620	1,073	1,500	1,500	1,500	0.0%
4403	Assoc. Dues/Subscript.	-	-	-	400	-	-100.0%
4405	Travel & Training	12,724	12,207	17,500	22,710	22,460	-1.1%
4408	Legal Advertising	1,174	847	900	1,200	900	-25.0%
4409	Electric-Purchased	424	405	450	450	450	0.0%
4414	Clothing / Cleaning	1,425	1,800	1,850	1,900	1,900	0.0%
4415	Special Services	1,331	1,371	1,000	1,000	1,000	0.0%
4417	Printing and Reprod.	810	60	450	450	450	0.0%
4418	Contractual Services	17,638	1,895	2,000	2,000	1,830	-8.5%
4419	Professional Services	8,492	9,640	38,500	79,500	61,000	-23.3%
4424	Equipment Rental	968	2,185	3,500	3,500	3,500	0.0%
Services Total		52,405	37,725	75,050	120,810	103,990	-13.9%

45 Sundry Charge

4505	Interest Exp- Deposits	17,038	-	-	-	-	N/A
Sundry Charge Total		17,038	-	-	-	-	N/A

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Division 772 - Gas Distribution (continued)

46 Capital Outlay

4601	Motor Vehicles	\$ -	\$ 3,603	\$ 66,000	\$ 66,000	\$ 55,950	-15.2%
4605	Machinery & Tools	7,840	-	26,440	32,500	87,500	169.2%
4607	Data Processing Equip.	11,506	-	-	-	-	N/A
4608	Instrument & Apparatus	-	12,608	-	20,000	27,700	38.5%
4621	Gas Service Lines	-	-	20,000	9,500	25,700	170.5%
4622	Gas Main Lines	-	-	-	21,500	39,500	83.7%
4623	Gas Meters	-	-	-	20,000	18,400	-8.0%
4624	System Improvements	-	-	-	22,500	38,500	71.1%
4625	Regulators	-	-	-	6,400	4,750	-25.8%
Capital Outlay Total		19,346	16,211	112,440	198,400	298,000	50.2%
Total Gas Distribution		<u>\$13,158,705</u>	<u>\$14,148,311</u>	<u>\$17,478,270</u>	<u>\$18,043,530</u>	<u>\$18,323,830</u>	<u>1.6%</u>
GAS EXPENSE TOTAL		<u>\$16,201,692</u>	<u>\$17,185,106</u>	<u>\$20,568,612</u>	<u>\$21,147,000</u>	<u>\$21,514,000</u>	<u>1.7%</u>
GAS NET		<u>\$ (593,253)</u>	<u>\$ (75,229)</u>	<u>\$ (87,552)</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2015**

DEPARTMENT: Gas DIVISION: Gas Distribution

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Mowing Gas Stations and Bush Hogging Large Lot	\$ 680
		Fire Extinguisher Inspections	420
		Air-Gas nitrogen, Oxygen, Cylinders	370
		Action Pest Control	360
		Total	\$ 1,830
4419	Professional Services	Environmental Study	\$ 25,000
		Cathodic protection and DIMP support	10,500
		Communication support for system data collection	9,500
		GIS data link to reports	8,500
		Field Services Tapping and Plugging	5,000
		Industrial Training Services OQ Licenses and Support	2,500
		Total	\$ 61,000
4424	Equipment Rental	Roll Trailer for 4 inch plastic pipe	\$ 2,750
		Small excavator	750
		Total	\$ 3,500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 55,950</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>20-25-772-4601</u>

DESCRIPTION OF ITEM OR PROJECT:
Purchase a new crew truck that will replace unit 772-012 a 2004 model. This will have a utility bed.

PROJECT JUSTIFICATION:
This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.

IMPACT ON OPERATING BUDGET:
This purchase will keep repairs and maintenance costs lower.

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 64,000</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>20-25-772-4605</u>

DESCRIPTION OF ITEM OR PROJECT:
Purchase a new trencher that will replace unit 772-010 a 2004 model. The new unit will be self propelled with rubber tired treads. It will also have a front blade and backhoe bucket.

PROJECT JUSTIFICATION:
This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 16,000</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>20-25-772-4605</u>

DESCRIPTION OF ITEM OR PROJECT:
Purchase a new pushing machine that will replace a 2000 model in poor condition.

PROJECT JUSTIFICATION:
This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.

IMPACT ON OPERATING BUDGET:

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 7,500</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>20-25-772-4605</u>

DESCRIPTION OF ITEM OR PROJECT:
Purchase a new model of Trimble GEO xh survey package with TSC3 data collector and sub meter accuracy.

PROJECT JUSTIFICATION:
The Gas Fund requires various types of equipment, tools, meters, and other items to maintain the gas supply system. Most is due to scheduled maintenance while some is based on new customers or expansion of service.

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 27,700</u>
ACCOUNT DESCRIPTION:	<u>Instruments & Apparatus</u>	ACCOUNT NUMBER:	<u>20-25-772-4608</u>

DESCRIPTION OF ITEM OR PROJECT:
 Various instruments including 2 sensits, Scada telemetry package, a Trak-it gas detector, calibration equipment, 2 - mercury instruments pressure monitors.

PROJECT JUSTIFICATION:
 The Gas Fund requires various types of equipment, tools, meters, and other items to maintain the gas supply system. Most is due to scheduled maintenance while some is based on new customers or expansion of service.

IMPACT ON OPERATING BUDGET:

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 25,700</u>
ACCOUNT DESCRIPTION:	<u>Gas service lines</u>	ACCOUNT NUMBER:	<u>20-25-772-4621</u>

DESCRIPTION OF ITEM OR PROJECT:
 Services for possibly 25 new customers .

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 39,500</u>
ACCOUNT DESCRIPTION:	<u>Gas Main Lines</u>	ACCOUNT NUMBER:	<u>20-25-772-4622</u>

DESCRIPTION OF ITEM OR PROJECT:
1,500 feet of 2" main from the end of Diamond Island Road to Corydon master meter set creating a double feed loop to enhance system flow so the town has a double feed. This also includes material for the Cairo School main extension.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 18,400</u>
ACCOUNT DESCRIPTION:	<u>Gas meters</u>	ACCOUNT NUMBER:	<u>20-25-772-4623</u>

DESCRIPTION OF ITEM OR PROJECT:
Various commercial, industrial, and residential gas meters. This is to continue the meter replacement program.

PROJECT JUSTIFICATION:
The Gas Fund requires various types of equipment, tools, meters, and other items to maintain the gas supply system. Most is due to scheduled maintenance while some is based on new customers or expansion of service.

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 38,500</u>
ACCOUNT DESCRIPTION:	<u>System enhancements</u>	ACCOUNT NUMBER:	<u>20-25-772-4624</u>

DESCRIPTION OF ITEM OR PROJECT:
Purchase a ground bed rectifier system for cathodic protection at a cost of \$35,000. There is also another \$3,500 for a security fence.

PROJECT JUSTIFICATION:
The Gas Fund requires various types of equipment, tools, meters, and other items to maintain the gas supply system. Most is due to scheduled maintenance while some is based on new customers or expansion of service.

IMPACT ON OPERATING BUDGET:

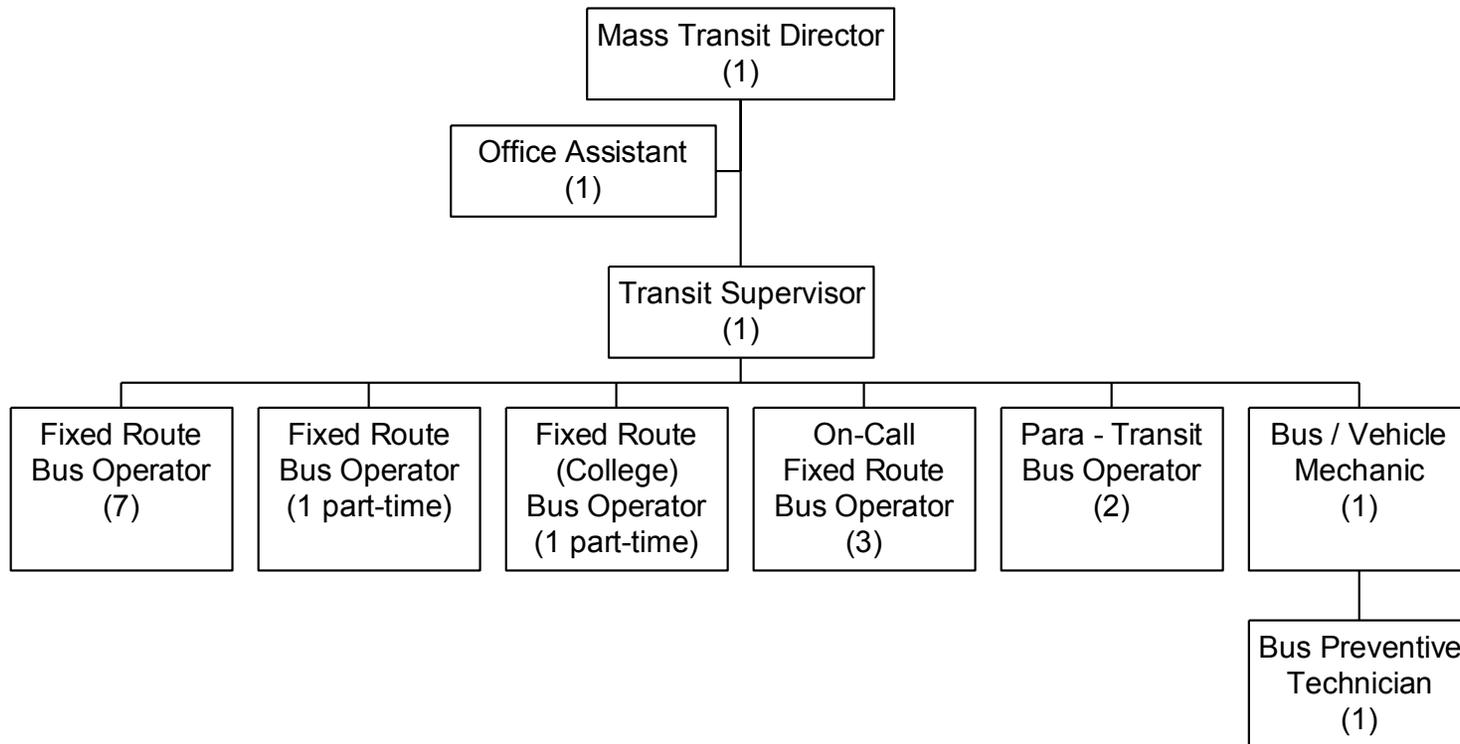
DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 4,750</u>
ACCOUNT DESCRIPTION:	<u>Regulators</u>	ACCOUNT NUMBER:	<u>4750</u>

DESCRIPTION OF ITEM OR PROJECT:
Various commercial, industrial, and residential gas regulators. This is for new customers and replace fisher 99 RV mismatch issues.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

MASS TRANSIT



**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3200	Bus Fares	\$ 39,871	\$ 39,571	\$ 39,776	\$ 40,000	\$ 40,000	0.0%
Total Service Fees		39,871	39,571	39,776	40,000	40,000	0.0%
36 Sale of Property							
3622	Sale of Vehicles	7,311	-	-	-	-	N/A
Total Sale of Property		7,311	-	-	-	-	N/A
37 Other Revenue							
3700	Interest Income	167	164	196	-	-	N/A
3730	Insurance Recovery	1,977	2,454	13,104	-	-	N/A
3753	Federal Grant	676,033	711,215	627,737	998,000	885,000	-11.3%
3754	State Grant	33,794	29,881	-	34,000	58,000	70.6%
3755	Transfer from General	629,000	695,000	672,000	547,000	470,000	-14.1%
3765	KY Fuel Tax Refund	6,527	5,721	6,336	4,000	4,000	0.0%
3799	Other	297	79	1,537	-	-	N/A
Total Other Revenue		1,347,795	1,444,514	1,320,910	1,583,000	1,417,000	-10.5%
TOTAL HART REVENUE		\$ 1,394,977	\$ 1,484,085	\$ 1,360,686	\$ 1,623,000	\$ 1,457,000	-10.2%

EXPENSE

Department 30 - Mass Transit
Division 015 - Mass Transit

41 Personnel Services

4101	Salaries - Supervision	\$ 111,975	\$ 113,631	\$ 116,850	\$ 116,610	\$ 120,140	3.0%
4102	Salaries - Clerical	25,870	26,151	27,034	26,910	27,710	3.0%
4103	Salaries - Operational	377,970	363,439	359,639	382,490	392,240	2.5%
4104	Salaries - Overtime	23,799	24,841	27,662	51,360	52,780	2.8%
4105	Salaries - Other	13,978	13,270	17,777	16,040	48,190	200.4%
4106	FICA	31,469	30,759	31,488	36,770	39,790	8.2%
4107	Medicare	7,360	7,194	7,365	8,600	9,310	8.3%
4108	Life Insurance	1,087	1,007	896	840	840	0.0%
4109	Health Insurance	223,999	176,850	178,809	196,000	206,500	5.4%
4110	Cancer Insurance	1,264	1,311	1,283	1,320	1,320	0.0%
4111	Workers Compensation	21,653	13,236	15,085	22,860	18,430	-19.4%
4112	Employee Assist. Prgm	287	291	297	290	290	0.0%
4115	Unemploy. Insurance	347	858	1,561	1,730	1,460	-15.6%
4116	Employee Pension	96,348	98,549	93,210	102,710	98,690	-3.9%
Personnel Services Total		937,406	871,387	878,956	964,530	1,017,690	5.5%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Division 015 - Mass Transit (continued)

42 Supplies

4201	Fuel	\$ 105,902	\$ 102,804	\$ 101,807	\$ 116,670	\$ 112,000	-4.0%
4202	Minor Tools	1,852	1,954	2,000	2,000	2,000	0.0%
4203	Office Supplies	2,139	2,061	2,200	2,000	2,700	35.0%
4204	Cleaning Supplies	3,475	1,478	3,200	3,500	3,500	0.0%
4205	Medical & Drug Supply	59	-	100	150	150	0.0%
4207	Clothing Supplies	1,700	3,262	3,200	3,000	3,500	16.7%
4208	Postage	217	135	175	220	200	-9.1%
4209	Educational Supplies	-	-	-	300	300	0.0%
4210	Photographic Supplies	-	-	125	150	150	0.0%
Supplies Total		115,344	111,694	112,807	127,990	124,500	-2.7%

43 Maintenance & Repairs

4301	Vehicle Repair	56,560	61,343	66,000	65,000	67,000	3.1%
4302	Office Equip. Repair	14	9	360	100	250	150.0%
4305	Heating / A.C. Repair	-	102	-	400	400	0.0%
4306	Building Repair & Maint	2,998	5,138	6,000	7,000	7,000	0.0%
4308	Machines Tools Repair	270	497	1,400	1,500	2,000	33.3%
4309	Radios Repair	678	444	900	1,100	1,100	0.0%
4312	Walks Drives Fences	-	247	-	-	-	N/A
Maintenance & Repairs Total		60,520	67,780	74,660	75,100	77,750	3.5%

44 Services

4401	Telephone	5,952	11,758	4,500	7,000	5,000	-28.6%
4402	Medical Exams	1,124	1,491	1,000	1,200	1,200	0.0%
4403	Assoc. Dues/Subscript.	770	1,162	790	790	830	5.1%
4405	Travel & Training	758	4,055	3,500	5,130	7,830	52.6%
4408	Legal Advertising	-	-	300	2,000	2,000	0.0%
4409	Electric-Purchased	6,966	7,438	7,500	7,000	7,500	7.1%
4410	Natural Gas-Purchased	3,333	4,743	5,100	5,000	5,100	2.0%
4411	Other Utilities	1,870	1,920	2,000	2,000	2,000	0.0%
4414	Clothing / Cleaning	1,425	1,950	2,100	2,100	2,100	0.0%
4415	Special Services	786	4,100	4,800	14,800	14,800	0.0%
4417	Printing and Reprod.	689	781	900	1,000	6,000	500.0%
4418	Contractual Services	6,644	5,716	7,300	7,360	7,800	6.0%
4419	Professional Services	-	-	-	500	500	0.0%
4427	Handicap Services	-	-	-	500	500	0.0%
4444	Admin. / Account. Serv.	107,000	108,000	110,000	110,000	118,000	7.3%
4522	Audit Expense	964	999	1,000	1,000	1,000	0.0%
Services Total		138,281	154,113	150,790	167,380	182,160	8.8%

45 Sundry Charges

4501	Insurance Expense	21,639	23,271	26,221	24,000	24,000	0.0%
4555	Planning Grant	12,992	17,974	12,500	12,500	12,500	0.0%
Sundry Charges Total		34,631	41,245	38,721	36,500	36,500	0.0%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2015**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Projection	2014 Budget	2015 Proposed Budget	% Change
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Division 015 - Mass Transit (continued)

46 Capital Outlay

4601	Motor Vehicles	\$ 61,132	\$ 224,397	\$ 53,095	\$ 206,000	\$ -	-100.0%
4605	Machinery & Tools	3,860	11,948	-	-	9,300	N/A
4607	Data Processing Equip.	-	-	30,000	30,000	-	-100.0%
4611	Walks, Drives, Fences	-	15,369	-	-	-	N/A
4617	Buildings	-	3,249	5,637	-	-	N/A
4624	System Improvements	4,978	6,204	15,500	15,500	9,100	-41.3%
Capital Outlay Total		69,970	261,167	104,232	251,500	18,400	-92.7%

HART EXPENSE TOTAL	\$ 1,356,152	\$ 1,507,386	\$ 1,360,166	\$ 1,623,000	\$ 1,457,000	-10.2%
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HART NET	\$ 38,825	\$ (23,301)	\$ 520	\$ -	\$ -	
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**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2015**

DEPARTMENT: HART

DIVISION:	<u>HART</u>	TOTAL COST:	<u>\$ 9,300</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>56-30-015-4605</u>

DESCRIPTION OF ITEM OR PROJECT:
Integrated Diagnostic System (IDS) which is a vehicle diagnostics tool to read trouble codes, re-program (flash), and view vehicle data. VCMII, IDS software Licensing and Panasonic Tough book CF-53 all three (3) are needed to use the program along with future mechanic training as updates and manufacture changes occur.

PROJECT JUSTIFICATION:
With this program we will have less down time, save on manpower, cost and fuel by not having to take our vehicles to a dealership to have them re-programmed.

IMPACT ON OPERATING BUDGET:
The estimated savings are undetermined since this is for our newest vehicles and will be based on future breakdowns and system malfunctions.

DIVISION:	<u>HART</u>	TOTAL COST:	<u>\$ 9,100</u>
ACCOUNT DESCRIPTION:	<u>System Improvements</u>	ACCOUNT NUMBER:	<u>56-30-015-4624</u>

DESCRIPTION OF ITEM OR PROJECT:
10 Benches to be placed along the bus routes in the downtown central business district.

PROJECT JUSTIFICATION:
This would serve as a Transportation Enhancement project. Section 5307 assistance from the FTA require this each budget year.

IMPACT ON OPERATING BUDGET:
80% Federal Funds, 10% States funds and Kentucky toll credits will be used to fund this project.



SECTION D
OTHER
INFORMATION

CAPITAL EXPENDITURES BY CLASSIFICATION AND FUND
Fiscal 2015

	General	Gas	Construction	HART	Sanitation	Total
4601 Vehicles	\$ 760,240	\$ 55,950			\$ 30,000	\$ 846,190
4602 Office Furniture	36,540					36,540
4603 Office Equipment	15,000		\$ 3,970,100			3,985,100
4605 Machinery	140,630	87,500		\$ 9,300		237,430
4607 Data Proc. Equip.	41,800					41,800
4608 Instr. & Apparatus	35,000	27,700				62,700
4611 Walk, Drives, Fences	5,000					5,000
4612 Streets			2,250,000			2,250,000
4617 Buildings	22,000		4,962,700			4,984,700
4621 Gas Service Lines		25,700				25,700
4622 Gas Main Lines		39,500				39,500
4623 Gas Meters		18,400				18,400
4624 System Improve.		38,500				38,500
4625 Gas Regulators		4,750				4,750
4627 Bus Parts				9,100		9,100
4628 Park Improvement	187,000					187,000
4641 Building Improve.	159,230					159,230
4650 Riverfront Impr.			1,000,000			1,000,000
	\$ 1,402,440	\$ 298,000	\$ 12,182,800	\$ 18,400	\$ 30,000	\$ 13,931,640

City of Henderson, KY

Recap of all Capital Projects

General Fund Capital				
Division Number				
10-10-011	City Manager	Copier/Scanner	\$	15,000
10-10-016	Human Relations	Laptop computer		2,500
10-15-122	Information Technology	13 Personal computers with accessories	\$	15,000
10-15-122	Information Technology	Message archiving appliance	14,000	
10-15-122	Information Technology	Network storage unit	6,700	
10-15-122	Information Technology	2 Personal computers for Police Department	3,600	
				39,300
10-15-123	Accounting	Vehicle - pickup	18,500	
10-15-123	Accounting	Handheld meter reading computers	35,000	
				53,500
10-20-232	Fire	Fire apparatus	425,000	
10-20-232	Fire	Hose, tools, nozzles, etc for new apparatus	30,000	
10-20-232	Fire	Early warning siren	26,000	
				481,000
10-35-451	Parks	Snowplow and spreader box	10,630	
10-35-451	Parks	Fence for water feature	5,000	
10-35-451	Parks	East Side Park	137,000	
10-35-451	Parks	Skate park equipment	50,000	
				202,630
10-35-452	Golf	Equipment shed		22,000
10-35-456	Recreation	2 - Vehciles		32,000
10-40-231	Police	5 - Police Vehicles	184,740	
10-40-231	Police	1 - Vehicle for parking enforcement	19,000	
10-40-231	Police	40 chairs	13,040	
				216,780
10-45-014	Municipal Facilities	One ton service truck	32,000	
10-45-014	Municipal Facilities	Phone system	23,500	
10-45-014	Municipal Facilities	Canopy with drive through window equip.	159,230	
				214,730
10-45-234	Traffic Control	Leaf machine	49,000	
10-45-234	Traffic Control	Line lazer paint machine	14,500	
				63,500
10-45-342	Public Way Improvement	3/4-ton service truck	26,000	
10-45-342	Public Way Improvement	Dump truck bed	10,500	
				36,500
10-45-366	Garage	Service truck		23,000
Total General Fund			\$	1,402,440

City of Henderson, KY

Recap of all Capital Projects

Gas Fund Capital			
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Division Number				
20-25-772	Gas Distribution	Service truck	\$ 55,950	
20-25-772	Gas Distribution	Trencher	64,000	
20-25-772	Gas Distribution	Pushing machine	16,000	
20-25-772	Gas Distribution	Survey package	7,500	
20-25-772	Gas Distribution	Various Instruments & Apparatus	27,700	
20-25-772	Gas Distribution	Gas Service Lines	25,700	
20-25-772	Gas Distribution	Gas Main Lines	39,500	
20-25-772	Gas Distribution	Gas Meters	18,400	
20-25-772	Gas Distribution	System Enhancements	38,500	
20-25-772	Gas Distribution	Gas Regulators	4,750	<u>\$ 298,000</u>
Total Gas Fund				<u><u>\$ 298,000</u></u>

Construction Fund Capital			
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Division Number				
51-90-298	Administration	Communication equipment for 911	\$ 3,970,100	
51-90-298	Administration	Streets - North Green River Road	1,380,000	
51-90-298	Administration	CDBG Public Facilities	227,000	
51-90-298	Administration	Streets - Safe Routes to School	213,000	
51-90-298	Administration	Streets - Phase II Enhancement Projects	430,000	
51-90-298	Administration	Public Works building	4,962,700	
51-90-298	Administration	Riverfront Improvements	1,000,000	<u>\$ 12,182,800</u>
Total Construction Fund				<u><u>\$ 12,182,800</u></u>

HART Capital			
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Division Number				
56-30-015	Mass Transit	Integrated diagnostic system	\$ 9,300	
56-30-015	Mass Transit	Benches	9,100	<u>\$ 18,400</u>
Total HART Fund				<u><u>\$ 18,400</u></u>

Sanitation Fund Capital			
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Division Number				
57-45-344	Sanitation	Motor Vehicle	\$ 30,000	
Total Sanitation Fund				<u><u>\$ 30,000</u></u>

GRAND TOTAL - ALL FUNDS	<u><u>\$ 13,931,640</u></u>
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City of Henderson, KY
Vehicles and Heavy Equipment -
Five Year Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2015	2016	2017	2018	2019 or after
Human Resources																
124-119	Jeep	Cherokee	1998	155,202					X							\$ 22,500
Community Development																
233-003	Chevrolet	Impala	2005	35,038				X								\$ 16,000
Codes																
233-001	Ford	Taurus	1997	71,134					X							\$ 16,000
233-005	Chevrolet	Impala	2007	62,925				X								\$ 16,000
233-003	Chevrolet	Impala	2006	39,095				X								\$ 16,000
233-154	Chevrolet	Impala	2009	27,935				X								\$ 16,000
Engineering																
377-001	Ford	Taurus	2005	41,778					X							\$ 16,000
377-236	Ford	F-150	2013	4,702			X									\$ 18,500
Finance																
121-001	Chevrolet	Malibu	2003	37,657					X							\$ 16,000
121-002	Ford	Taurus	1999	51,149					X							\$ 16,000
121-003	Chevrolet	Malibu	2001	17,282					X							\$ 16,000
121-193	Chevrolet	Impala	2011	19,260					X							\$ 16,000
Accounting																
123-002	Ford	Ranger	2004	64,086					X							\$ 18,500
123-004	Ford	Ranger	2006	59,331					X							\$ 18,500
123-007	Ford	Ranger	2006	77,962					X							\$ 18,500
123-009	Ford	Ranger	2007	73,705					X							\$ 18,500
123-013	Chevrolet	S - 10	2001	101,377							X					\$ 18,500
123-121	Ford	Ranger	2008	59,607					X							\$ 18,500
123-156	Ford	Ranger	2009	21,983					X							\$ 18,500
123-201	Ford	Ranger	1996	58,401						X						\$ 18,500
123-238	Ford	F-150	2013	2,849				X								\$ 18,500
123-235	Ford	F-150	2013	12,851				X								\$ 18,500

City of Henderson, KY
Vehicles and Heavy Equipment -
Five Year Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2015	2016	2017	2018	2019 or after
Fire																
232-002	E-One	Pumper	1999	32,587				X								\$ 425,000
232-005	Ford	Explorer	2005	62,741				X								\$ 25,000
232-009	Ford	F-350	2006	12,713				X								\$ 22,500
232-010	Ford	Rescue	1996	52,683					X				\$ 100,000			
232-012	Smeal	Aerial	1996	45,841						X						\$ 1,100,000
232-013	Trailer	16' Utility	2005	N/A				X								\$ 15,000
232-014	Pierce	Pumper	2005	5,715				X								\$ 425,000
232-016	E-One	Pumper	1999	81,238					X			\$ 425,000				
232-017	Trailer	Roadmaster	2006	N/A				X								\$ 25,000
232-019	Hackney	Rescue	2004	52,543				X								\$ 350,000
232-024	E-One	Pumper	1999	4,192						X						\$ 425,000
232-114	Ford	F-250	2008	27,103				X								\$ 25,000
232-190	Sutpen	Pumper	2010	22,070				X								\$ 425,000
232-200	Ford	Taurus	2011	21,819			X									\$ 22,500
232-233	Ford	Explorer	2013	6,538			X									\$ 25,000
232-259	Chevrolet	Impala	2014	200			X									\$ 22,500
Parks																
451-001	Ford	F-350	1997	74,993						X			\$ 22,500			
451-002	Ford	F-150	2006	73,966				X								\$ 18,500
451-007	John Deere	Tractor	2007		1,754			X								\$ 25,000
451-010	Ford	F-150	2007	52,563				X								\$ 18,500
451-011	Chevrolet	Silverado	2002	107,123					X				\$ 18,500			
451-012	Ford	F-350	2006	15,574				X								\$ 22,500
451-112	Vermeer	Stump Cutter	2007		199			X								\$ 20,000
451-124	Ford	F-150	2008	53,819				X								\$ 18,500
451-165	Ford	F-150	2010	46,221				X								\$ 18,500
451-177	John Deere	Tractor	2010		514		X									\$ 25,000
451-184	Chevrolet	Venture	2003	71,259						X						\$ 16,000
451-192	Ford	Backhoe	1984		7,059	A				X						\$ 18,500
451-204	Ford	F-150	2011	40,732			X									\$ 18,500
451-218	John Deere	Tractor	1987	broken	5,530					X			\$ 25,000			
Golf																
452-129	Ford	F-150	1986	54,862						X			\$ 18,500			
452-217	John Deere		2012		2,872			X								\$ 25,000
Recreation																
456-003	Chevrolet	Malibu	2001	60,954					X				\$ 16,000			
456-120	Ford	Ranger	2008	30,586		B		X					\$ 16,000			

City of Henderson, KY Vehicles and Heavy Equipment - Five Year Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2015	2016	2017	2018	2019 or after
Police																
231-002	Mitsubishi		2000	152,734		A				X						
231-004	Ford	Crown Vic	1998	131,526						X		\$ 40,610				
231-007	Ford	Crown Vic	1999	124,913						X		\$ 40,610				
231-011	Hyundai	Go-4	2003	35,696						X		\$ 19,000				
231-012	Boston	Whaler	2006	47hr				X								\$ 65,000
231-015	Ford	Crown Vic	2001	102,778					X			\$ 40,610				
231-019	Toyota	Pick Up	1996	128,752		A				X						
231-020	Ford	F-350 Van	1989	12,025					X				\$ 22,500			
231-021	Dodge	Viper	2006	6,501		A	X									
231-030	Ford	Crown Vic	2004	89,598					X			\$ 40,610				
231-031	Ford	Crown Vic	2004	71,486					X			\$ 40,610				
231-041	Dodge	Van	1999	85,399						X		\$ 22,500				
231-048	Ford	Crown Vic	2006	82,323				X					\$ 40,610			
231-053	Ford	Crown Vic	2006	103,421					X			\$ 40,610				
231-085	Ford	Crown Vic	2003	104,772						X		\$ 40,610				
231-086	Ford	Crown Vic	2003	107,329					X				\$ 40,610			
231-087	Ford	Crown Vic	2003	102,649					X				\$ 40,610			
231-089	Ford	Crown Vic	2006	86,889					X				\$ 40,610			
231-090	Ford	Crown Vic	2006	69,652					X					\$ 40,610		
231-091	Ford	Crown Vic	2006	101,250					X				\$ 40,610			
231-092	Ford	Crown Vic	2006	98,408					X						\$ 40,610	
231-093	Ford	Crown Vic	2006	61,070				X					\$ 40,610			\$ 40,610
231-094	Ford	Crown Vic	2006	82,124					X				\$ 40,610			
231-095	Ford	Crown Vic	2006	125,788						X		\$ 40,610				
231-096	Ford	Crown Vic	2006	100,705							X	\$ 22,300				
231-097	Ford	Crown Vic	2006	73,288					X							\$ 40,610
231-098	Ford	Crown Vic	2006	61,213					X							\$ 40,610
231-099	Ford	Crown Vic	2006	74,774					X							\$ 40,610
231-130	Ford	Crown Vic	2008	65,579				X								\$ 40,610
231-141	Ford	F-150 Pickup	2003	147,050		A				X						
231-147	Ford	Crown Vic	2009	44,576					X							\$ 40,610
231-148	Ford	Crown Vic	2009	19,670					X							\$ 40,610
231-149	Ford	Crown Vic	2009	47,602					X							\$ 40,610
231-150	Ford	Crown Vic	2009	43,315					X							\$ 40,610
231-151	Ford	Crown Vic	2009	43,035					X							\$ 40,610
231-162	Ford	Pick Up	2010	6,738			X									\$ 40,610
231-166	Ford	Crown Vic	2010	32,205					X							\$ 40,610
231-167	Ford	Crown Vic	2010	31,124					X							\$ 40,610
231-168	Ford	Crown Vic	2010	43,298					X							\$ 40,610
231-169	Ford	Crown Vic	2010	45,982					X							\$ 40,610
231-170	Ford	Crown Vic	2010	24,279					X							\$ 40,610
231-171	Ford	Taurus	2002	122,070		A				X						
231-181	Ford	Crown Vic	2010	7,966			X									\$ 40,610
231-182	Ford	Crown Vic	2010	32,878				X								\$ 40,610
231-194	Ford	Taurus	2011	13,358			X									\$ 40,610

City of Henderson, KY
Vehicles and Heavy Equipment -
Five Year Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement							
							Excellent	Good	Fair	Poor	Inoperable	2015	2016	2017	2018	2019 or after			
231--195	Chevrolet	Caprice	2011	23,396						X							\$	40,610	
231-196	Chevrolet	Caprice	2011	32,275						X							\$	40,610	
231-221	Chevrolet	Caprice	2012	13,008				X									\$	40,610	
231-222	Chevrolet	Caprice	2012	7,514				X									\$	40,610	
231-223	Chevrolet	Caprice	2012	14,202				X									\$	40,610	
231-224	Chevrolet	Caprice	2012	11,112				X									\$	40,610	
231-225	Chevrolet	Caprice	2012	11,618				X									\$	40,610	
231-226	Chevrolet	Caprice	2012	7,607				X									\$	40,610	
231-228	Ford	Taurus	2013	7,514				X									\$	40,610	
231-229	Ford	Taurus	2013	8,723				X									\$	40,610	
231-230	Ford	Taurus	2013	7,120				X									\$	40,610	
231-231	Ford	Taurus	2013	9,468				X									\$	40,610	
231-246	Mitsubishi		2004	109,342		A					X								
231-247	Jeep	Cherokee	1999	93,892		A					X								
231-253	Chevrolet	Impala	2014	20				X									\$	40,610	
231-254	Chevrolet	Impala	2014	20				X									\$	40,610	
231-255	Chevrolet	Impala	2014	20				X									\$	40,610	
231-256	Chevrolet	Impala	2014	20				X									\$	40,610	
231-257	Chevrolet	Impala	2014	20				X									\$	40,610	
Municipal Facilities																			
014-006	Ford	F250/SB	1997	97,170						X							\$	32,000	
014-007	Ford	Bucket	2004	7,804						X								\$	65,000
014-104	Ford	F-250	2008	52,652					X									\$	32,000
014-132	Ford	F-250	2008	43,476					X									\$	32,000
014-199	Ford	F-150	2011	9,674				X										\$	22,500
Traffic Control																			
234-004	Striper	Lazer 111	2004	N/A						X								\$	14,500
234-005	Ford	Flush	1992	19,852							X							\$	200,000
234-007	Ford	F-350	2001	51,538							X							\$	35,000
234-009	Giant	Vac.	2005		786					X								\$	49,000
234-010	Big-T	Vac.	1999		1,515						X							\$	49,000
234-011	Dodge	One Ton Dump	1999	102,424		A					X							\$	95,000
234-014	Ford	Dump	1990	19,228							X							\$	20,000
234-015	Crack/sealer		2002	N/A							X							\$	30,000
234-016	Arrow Sign		2002	N/A						X								\$	150,000
234-017	Sterling	Sweeper	2003	77,551						X								\$	35,000
234-018	Ford	F-250	2003	195,228							X							\$	14,500
234-019	Line Lazer	Paint Machine	2006	N/A						X								\$	30,000
234-026	Chipper	Woodchuck	1990		2,409						X							\$	150,000
234-101	Sterling	Sweeper	2007	54,356						X								\$	32,000
234-106	Ford	F-250	2008	63,605						X								\$	32,000
234-133	Ford	F-250	2008	50,258						X								\$	95,000
234-131	Freightliner	Dump	2008	5,581				X										\$	40,000
234-232	Ford	F-450	2013	54,356						X								\$	

City of Henderson, KY
Vehicles and Heavy Equipment -
Five Year Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2015	2016	2017	2018	2019 or after
<u>P.W. Impr.</u>																
342-001	GMC	Dump	2004	23,334				X							\$ 95,000	
342-007	Case	Backhoe	2006		2,468			X							\$ 80,000	
342-009	Ford	Dump	1989	78,809		A										
342-010	Ford	Dump	1996	78,018					X						\$ 95,000	
342-012	Ford	F-250	1997	94,294					X			\$ 26,000				
342-018	GMC	Dump	1992	87,878										\$ 95,000		
342-022	Ford	F-250	2004	85,304				X							\$ 22,500	
342-023	GMC	Dump	1999	80,010					X						\$ 95,000	
342-024	Ford	Dump	1989	30,942					X						\$ 95,000	
342-026	Case	Boom mower	1998		428				X				\$ 35,000			
342-027	Ford	Ranger	1996	117,942					X			\$ 16,000				
342-033	Caterpillar	Roller	2003		526			X							\$ 40,000	
342-034	PSI	Grader	2003		1,191				X						\$ 75,000	
342-035	New Holland	Loader	2004		2,445				X						\$ 135,000	
342-036	Gehl	Loader	2004		793			X							\$ 50,000	
342-057	Ford	Dump	1988	44,851									\$ 95,000			
234-058	Dodge	Ram2500	1999	123,598									\$ 26,000			
342-063	Case	Loader	1990		1,976				X						\$ 100,000	
342-105	Ford	F-250	2008	59,032				X							\$ 35,000	
342-109	Ford	F-250	2008	47,931				X							\$ 35,000	
342-117	Dodge	2500	2008	45,586				X							\$ 32,000	
342-125	Freightliner	Dump	2007	11,454				X							\$ 95,000	
342-136	John Deere	Tractor	2008		1,308			X							\$ 75,000	
342-173	Case	Backhoe	2009		875			X							\$ 80,000	
342-189	Freightliner	Dump	2011	11,431				X							\$ 95,000	
342-207	Case	Loader	2011		235		X								\$ 125,000	
342-215	Case	Mini exc.	2012		240		X								\$ 50,000	
342-260	Ford	F-250	2014	200			X								\$ 32,000	
<u>Garage</u>																
366-001	Chevrolet	C350	1999	131,829					X						\$ 23,000	
366-002	Ford	F250	2006	38,817				X							\$ 23,000	
366-004	Ford	F350	2006	157,650					X			\$ 23,000				
366-008	GMC		1997	63,886						X			\$ 23,000			
366-012	Ford	F-150	2007	17,950				X							\$ 23,000	
366-013	Ford	F-150	2007	17,070				X							\$ 23,000	
366-123	Ford	F-150	2008	44,180				X							\$ 23,000	
Total General Fund											\$ 823,740	\$ 512,440	\$ 474,940	\$ 524,440	\$ 7,758,460	

City of Henderson, KY
Vehicles and Heavy Equipment -
Five Year Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement										
							Excellent	Good	Fair	Poor	Inoperable	2015	2016	2017	2018	2019 or after						
Gas Administration																						
771-004	Chevrolet	Impala	2006	54,695				X									\$	18,000				
771-155	Chevrolet	Impala	2009	50,330				X									\$	18,000				
Gas Distribution																						
772-003	Ford	Dump Truck	1988	37,926		C					X											
772-006	Ford	F-350	2004	21,770				X						\$	35,000							
772-010	Ditchwitch	RT40 Trencher	2004		2,501					X			\$	64,000								
772-012	Ford	F-350	2004	51,603						X			\$	55,950								
772-013	Chevrolet	Silverado	2001	121,602		A						X										
772-014	Freightliner	Dump Truck	2002	35,664				X							\$	55,000						
772-018	Ford	F-250	2005	103,632		A				X												
772-019	Ford	F-350SD	2006	44,365		A				X												
772-027	Caterpillar	Backhoe	1997		5,375	A						X										
772-033	Ditchwitch	RT40 Trencher	2006		1,341					X				\$	45,000							
772-043	Dodge	Ram 3500	2001	76,431		A						X										
772-046		Pushing machine	1999		709					X			\$	16,000								
772-108	Ford	F-150	2007	65,602						X				\$	22,500							
772-116	Case	Backhoe	2007		2,312					X							\$	80,000				
772-126	Ford	F-350	2008	35,667						X						\$	40,000					
772-140	Ditchwitch		2008		879+117					X						\$	45,000					
772-144	Forklift		2000		1,076						X						\$	10,000				
772-145	Ford	F150	2009	60,214						X							\$	22,500				
772-157	Chevrolet	Impala	2004	89,512								X		\$	18,000							
772-160	Dodge	Caravan	2009	35,693						X							\$	25,000				
772-178	Ford	F-150	2010	35,902						X							\$	22,500				
772-179	Dodge	Caravan	2010	28,084						X							\$	25,000				
772-180	Ford	F-150	2010	48,735						X							\$	22,500				
772-183	Ford	F-150	2011	25,890						X							\$	22,500				
772-187	Ditch Witch	Boring mach.	2011		293					X							\$	45,000				
772-197	Vermeer	Mighty Mole	2011		112			X									\$	55,000				
772-234	Ford	F-150	2013	12,175						X							\$	24,000				
772-237	Chevrolet	C3500	2013	6,672				X									\$	46,000				
772-248	Ford	F-150	2013	3,095				X									\$	22,500				
772-250	Vermeer	walk behind	2014		7			X									\$	11,000				
772-251	Welder		2013		0			X									\$	13,000				
Total Gas Fund													\$	135,950	\$	85,500	\$	90,000	\$	85,000	\$	482,500

**City of Henderson, KY
Vehicles and Heavy Equipment -
Five Year Replacement Schedule**

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement								
							Excellent	Good	Fair	Poor	Inoperable	2015	2016	2017	2018	2019 or after				
<u>Cemetery</u>																				
453-002	Ford	F-150	2007	32,270				X							\$	22,500				
453-003	John Deere	Backhoe	2003		2,482			X							\$	50,000				
453-007	Ford	F-350	1991	72,002						X		\$	35,000							
453-137	Ford	F-350	2008	21,880				X							\$	35,000				
453-172	John Deere	Backhoe	2009		909			X							\$	50,000				
453-203	Ford	F-150	2011	9,969			X								\$	22,500				
453-241	Chevrolet	c3500	2013	744			X													
Total Cemetery Fund											\$	-	\$	35,000	\$	-	\$	-	\$	180,000
<u>HART</u>																				
015-003	Chevy	Malibu	2001	16,068			X								\$	18,000				
015-004	Ford	Freestar	2006	17,273			X								\$	23,000				
015-036	Champion	Defender	2009	126,553					X				\$	65,000		46,000				
015-037	Champion	Defender	2009	175,592					X			\$	95,000							
015-038	Champion	Defender	2009	168,560					X			\$	95,000							
015-039	Champion	Defender	2009	154,388					X				\$	95,000						
015-040	Chevy	Goshen GC11	2011	64,756			X							\$	65,000					
015-041	Startrans	Senator	2012	47,089			X								\$	95,000				
015-042	Startrans	Senator	2012	40,743			X								\$	95,000				
015-043	Chevy	E350 Starcraft	2013	30,789			X								\$	65,000				
015-044	Chevy	Goshen GC11	2014	4,783			X								\$	65,000				
015-127	Ford	F-150	2008	19,550				X							\$	23,000				
015-128	Ford	F-150	2008	13,996				X							\$	23,000				
Total HART Fund											\$	-	\$	190,000	\$	160,000	\$	83,000	\$	435,000
<u>Sanitation Collections</u>																				
344-002	Sterling	SC8000	2004	96,898						X					\$	115,000				
344-004	Sterling	Roll-off	2001	20,700					X						\$	68,000				
344-005	Sterling	SC7000	2002	98,598						X				\$	115,000					
344-006	Ford	C7000	1996	66,581						X		\$	115,000							
344-010	Sterling	Cargo	2003	111,355		C				X										
344-102	Freightliner	FC-80	2007	43,827					X						\$	115,000				
344-176	Freightliner		2010	43,985				X							\$	115,000				
344-188	Freightliner		2011	30,140				X							\$	115,000				
344-244	Freightliner		2013	9,708			X								\$	115,000				

City of Henderson, KY
Vehicles and Heavy Equipment -
Five Year Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2015	2016	2017	2018	2019 or after
Landfill																
345-006	Caterpillar	D-6	1986		21,300				X						\$ 345,000	
345-007	Ford	Flush	1986	41,386		D				X						
345-014	Caterpillar	Scraper	1992		4,745				X						\$ 475,000	
345-016	Kubota	Tractor	2003		1,167				X						\$ 25,000	
345-118	Chevy	Blazer	2003	107,084						X		\$ 30,000				
345-135	Ford	F-250	1998	119,408		A				X						
345-174	Caterpillar	416B	1996		3,076					X					\$ 85,000	
345-208	Ford	Ranger	2006	54,573						X					\$ 18,000	
345-211	Ford	F-150	1998	137,320						X			\$ 22,500			
345-227	Caterpillar	953D	2012		2,524		X								\$ 222,000	
Total Sanitation Fund											\$ 30,000	\$ 115,000	\$ 22,500	\$ 115,000	\$ 1,813,000	
Grand Total											\$ 989,690	\$ 937,940	\$ 747,440	\$ 807,440	\$ 10,668,960	

Notes:

- A - Reserve vehicle or equipment and not scheduled to be replaced
- B - Will be transferred to Accounting
- C - Will be replaced in late fiscal 2014
- D - Will be replaced by unit 234-005

Glossary of Terms

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of when related cash is actually received or spent.

ADA - Americans with Disabilities Act – a federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services, and buildings.

Adopted Budget - Appropriation of funds by the City Commission at the beginning of each fiscal year.

Ad Valorem (Property) Tax - Tax levied on the assessed value of real and personal property.

Allocation - A sum of money set aside for a specific purpose.

Appropriation - A general term used to denote the amount authorized in the budget for expenditure by a department or division.

Assessed Valuation - Appraised value of property adjusted by a classification factor, to determine the basis for distributing the tax burden to property owners.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget - Management of the financial plan with the objective of ensuring that expenditures do not exceed revenues.

Bond - A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which payment of the original investment plus interest is guaranteed by a specified future date.

Bond Rating - A system of appraising and rating the investment value of individual bond issues.

Budget - A financial plan for a specific period of time (fiscal year) incorporating an estimate of planned expenditures and financing sources.

Budget Amendment - A legal procedure utilized by the City staff and City Commission to revise a budget appropriation during the fiscal year.

Budget Calendar - The schedule of key dates which the City staff follows in the preparation, adoption, and administration of the budget.

Budget Control - The control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within limitations of available appropriations and revenues.

Budget Document - The official publication prepared by the City Manager which presents the proposed budget to the citizens and governing body. The budget document is also available on the City's website at www.cityofhendersonky.org

Budget Message - A general discussion of the proposed budget presented in writing as part of the budget document. The transmittal letter explains the current budget issues compared to the background of financial experiences in recent years and present recommendations made by the City Manager.

Budget Ordinance - The official enactment by the Mayor and City Commission legally authorizing City officials to obligate and expend resources.

Budgeted Positions - The number of positions scheduled for a department. However, the number of staff on board may vary from the budgeted position level because of employee terminations, delays in hiring, or other authorized changes in position or staff levels.

Capital Assets - Property and equipment with a unit value of \$5,000 or more (depending on asset classification) and an estimated useful life of five years or more.

Capital Budget - A financial plan of proposed capital expenditures and the means of financing them.

Capital Expenditures - A capital expenditure is a purchase of any item over a specified amount depending upon the type asset (i.e., small tools, vehicles, and infrastructure) with a useful life of five years or more. Items purchased meeting the criteria are tracked in the asset management system.

Cash Basis - A basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Cash Flow - A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

CDBG - Community Development Block Grant – a federally funded program designed to assist low-income residents.

Compensated Absences - City employees are granted vacation and sick leave in varying amounts. The City records vested vacation and sick leave benefits as earned in the accounting records for GAAP basis only.

Comprehensive Plan - A long-term plan to control and direct the use and development of property in the City. It is also used to make strategic decisions regarding the water and sewage lines, infrastructure, and roads.

Consumer Price Index - A statistical description of price levels provided by the U. S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Debt Limit - A maximum amount of debt that can be legally incurred.

Debt Service Fund - A governmental fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Department - An administrative segment of the City that indicates management responsibility for an operation or a group of related activities within a functional area. Departments are the basic units of the budget.

Depreciation – The expensing of the cost of a capital asset over the estimated useful life of a capital asset. Only used in enterprise funds.

Designated Contingency - Funds set aside for a specific purpose by the City Commission to be used as needed.

Disbursement - Payment for goods or services received which results in a decrease in net financial resources; also referred to as expenditure.

EDA – Abbreviation for Economic Development Administration

Encumbrance - The commitment of appropriated funds to purchase an item or service.

Enterprise Fund - An enterprise fund is used for governmental functions that are self-supporting. Enterprise funds belong to a group of funds called “proprietary” and account for operations that provide services to the community at large. The City utilizes an enterprise fund to account for the operations of the Sanitation, Landfill and Gas operations, which are funded by charges to commercial and residential customers.

ERF - Abbreviation for Environmental Remediation Fee.

Expenditure - The outflow of funds paid for an asset, good, or service.

FAA - Abbreviation for Federal Aviation Administration.

Fiscal Year (FY) - The City’s accounting period of twelve months, that begins July 1 and ends June 30.

Franchise Fee - An annual assessment paid by utilities for the privilege of doing business in the City of Henderson.

Fringe Benefits - Payments made by the City to cover pensions, health insurance, life insurance, Social Security and Medicare tax, worker's compensation, and other benefits on behalf of city employees.

Fund - An accounting entity that has a set of self-balancing accounts and records all financial transactions for specific activities or government functions. The City utilizes the following fund types: general fund, special revenue funds, debt service fund, capital project fund, enterprise funds, trust funds, and an internal service fund.

Fund Balance - The total dollars remaining after current expenditures are subtracted from the sum of the beginning fund balance and current resources. The goal is to maintain a fund balance reserve of one-quarter or three months of the General Fund expenditure budget and \$6,000,000 for the Gas fund.

GAAP - Generally Accepted Accounting Principles – guidelines for financial accounting and reporting which set uniform minimum standards for accepted accounting practices. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

General Fund - The fund used to account for all financial activities of the City except those required to be accounted for in another fund.

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from taxes but is backed by the full faith and credit of the City.

GIS - Abbreviation for Geographic Information System.

Governmental Funds - An accounting entity used to account for operations that rely mostly on current assets and current liabilities. Governmental funds include the General Fund, Special Revenue Funds, Capital Projects Fund, and the Debt Service Fund.

Governmental Service Charge - Expense for payment to another fund for services provided.

Grants - Contributions by another government or other organization to support a particular function.

HUD - Housing and Urban Development – a federally funded program that assists low income families in attaining decent, safe, and sanitary housing.

Infrastructure - The physical assets or foundation of the City, including parks, sidewalks, culverts, bridges, drainage, and street system. This term is also frequently used to describe specifically the City's street and drainage system.

Interfund Transfer - Contributions and operating transfers to another fund of the City.

Intergovernmental Revenue – Revenue received from other governments or local agencies.

Internal Service Fund - An accounting entity used to account for operations that provide services to City departments at cost. Like enterprise funds, internal service funds belong to the “proprietary” group of funds. The City's health insurance operations are accounted for through the use of an internal service fund.

Licenses & Permits - Fees collected for the issuance of licenses and permits such as building permits.

KIA – Abbreviation for Kentucky Infrastructure Authority

KADD – Kentucky Area Development Districts. These are state agencies that help local officials and citizen unite to provide for the planned growth of their area and provide technical and management assistance to local communities on a broad range of topics.

Millage Rate - The rate at which real and personal property is taxed, with one mill equal to \$1 per \$1,000 of assessed taxable value.

Modified Accrual Basis - The basis of accounting under which revenues are recognized when they become both measurable (i.e. an amount can be determined) and available to finance expenditures of the current period. Available means collected in the current period or soon enough thereafter to be used to pay liabilities of the current period.

Non-Departmental - Expense items of a particular fund which do not relate directly to an operating department or program.

Operating Budget - The portion of the City budget pertaining to daily operations that provides basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, goods, and services.

Operating Expenditures - Expenditures for goods and services which primarily benefit the current period and are not defined as capital or personal services.

Other Financing Sources - Long-term debt proceeds, operating transfers, and proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

PEAK – Abbreviation for Public Energy Authority of Kentucky

PVA – Property Valuation Administrator

Penalties & Interest - Fees collected for delinquent payments.

Personal Property - Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks and taxable bonds).

Personal Services - Expenses for salaries, wages, overtime, the City's contribution to FICA, workers compensation, health/life insurance, and employee retirement benefits.

Proprietary Funds - Accounting entities to account for operations similar to a private enterprise with a balance sheet that incorporates long-term debt obligations, assets and liabilities, and depreciation. Enterprise funds and internal service funds are "proprietary" funds.

Real Property - Immobile property such as land, natural resources above and below the ground, and buildings and fixed improvements to land.

Refunding Bond - A certificate of debt issued by a government, which is used to pay the principal and interest on existing debt.

Restricted Fund Balance - A designation used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

Restitution - An act to make good or give an equivalent for any loss, damage, or injury.

Revenue - Funds that the City receives as income. It includes such items as taxes, license fees, service charges, fines, penalties, and grants.

Revenue Bond - Bonds whose principal and interest are payable from pledged revenue sources, and are not legally backed by the full faith and credit of the City.

Special Revenue Fund - A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose such as the Public Works Fund, CDBG, Cemetery, etc.

Tax Exemption - Immunity from the obligation of paying taxes in whole or in part.

Vehicle Property Tax - Taxes levied on vehicles designed primarily for use upon public roads.