

CITY OF HENDERSON, KENTUCKY FISCAL 2017 BUDGET





SECTION A

INTRODUCTION

City of Henderson, Kentucky

Fiscal 2017 Budget

Mayor

Steve Austin

City Commissioners

Jan M. Hite

Jesse L. Johnston, IV

Robert M. (Robby) Mills

X R. Royster, III

City Manager

Russell R. Sights

Assistant City Manager

William L. Newman, Jr.

Finance Director

Robert Gunter

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City of Henderson, KY

Fiscal 2017 Budget

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Steve Austin, Mayor

Commissioners:

Jan M. Hite

Jesse L. Johnston IV

Robert M. Mills

X Robert Royster, III

The City of Henderson

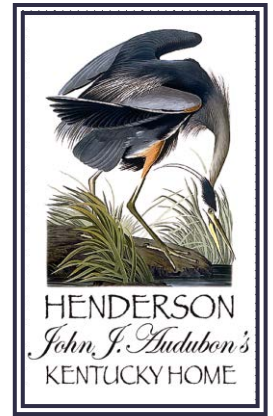
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Henderson, Kentucky 42419-0716

Russell R. Sights, City Manager

William L. Newman, Jr., Assistant City Manager

Dawn S. Kelsey, City Attorney

Maree Collins, City Clerk



May 10, 2016

Mayor Steve Austin

Commissioner Jan M. Hite

Commissioner Jesse L. Johnston, IV

Commissioner Robert M. Mills

Commissioner X R. Royster, III

Board Members:

RE: Executive Summary – Fiscal 2017 Operating Budget

I am pleased to submit to you the fiscal year 2017 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 \$80,747,000 which is a decrease of \$5,269,000 or 6.1% from the amended fiscal 2016 budget of \$86,016,000. The decrease is due to the Construction Fund which is down \$5,690,000 from last year with most of the decrease due to the municipal bonds that were issued to fund the municipal service center.

The total fund balance reflected in the audit on June 30, 2015 for the General Fund was approximately \$10,782,000. The Finance Director has projected that the current fiscal year will conclude with General Fund revenue exceeding current expenses by \$50,000. With this projection, the fund balance for the General Fund should be approximately \$10,832,000 as of June 30, 2016.

I am recommending that \$3,950,000 or 36.5% of the fund balance be re-appropriated in the fiscal 2017 budget. This will still allow the City to maintain adequate reserves for the future.



There are four major sections of the budget document: Introduction, 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 seventh time for the fiscal year 2016 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 2017 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. Employee benefits and capital needs are two of the most pressing factors. After several years of declines, health insurance claims increased in fiscal 2016. We feel that the increase was not due to chronic cases but instead a few unexpected large claims. We are increasing the per employee allocation for fiscal 2017 with the hope that the long-term costs stabilize.

Along with the health insurance, another factor is the objective to maintain the maximum merit salary increase at 1.5% for fiscal 2017 along with a cost of living adjustment that is slightly higher than the Department of Labor estimate of 0.7%. It is vital to maintain attractive pay and benefits in order to hire and retain quality employees.

Fiscal 2017 continues the various capital improvements that started in fiscal 2016. Those include the complete replacement of the CAD system in 911, radios, and communication towers throughout Henderson County. Another factor is to keep the City ISO rating of class 2. We are recommending purchasing a new single axle 105' aerial ladder fire truck to replace the 1996 Smeal aerial truck. We are experiencing some high repair costs on the current aerial and the new replacement could take up to 12 months to arrive. Without this frontline apparatus, the City of Henderson could experience a reduction in our fire insurance rating. We have approximately 25% already committed of the estimated \$950,000 cost. The balance will come from the unassigned fund balance.

And finally, for the coming fiscal year, one primary objective is to submit a budget without increasing property taxes above the compensating rate. The real estate rate for 2015 was \$0.591 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 2016 would be approximately \$0.604/\$100. The property tax revenue included in the proposed Fiscal 2017 Budget is based on the rate of \$0.604/\$100.

Priorities and Issues for the Upcoming Year: The fiscal 2017 budget includes:

- Complete the replacement of the antiquated communication equipment in the 911 Dispatch Center with funding coming from the 2015 general bond issue
- Complete the renovation of the municipal service center with funding coming from the 2015, 2016, and 2017 general bond issues
- Complete the replacement of all radios in all departments
- Continued funding for new sidewalks and repairs of roads
- Purchase a new aerial ladder truck for the fire department

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 concept. Included in the proposed budget is a professional survey of the property on Second Street to determine the best use of the land for a new station.

General Fund Revenue Summary:

The General Fund budget is balanced with revenues anticipated at \$27,980,000 in fiscal year 2017. This compares to \$27,075,000 in revenue for fiscal year 2016 with much of the increase due to property taxes (\$241,000), the insurance premium tax (\$210,000), and the payroll tax (\$250,000). In addition, the re-appropriated amount of \$3,950,000 in reserve funds brings the total funding available for General Fund operations to \$31,930,000. Excluding the re-appropriated fund balance, the increase in revenue is expected to increase approximately 3.3% compared to the previous fiscal year.

The amount budgeted for property taxes (\$7,985,000) is the anticipated compensating rate as projected by the Finance Director. The chart below reflects the property tax revenue since fiscal 2012 for the general fund.



General Fund Expenditure Summary:

General Fund expenditures in the proposed budget total \$31,930,000 which is an increase of \$19,000 from the \$31,911,000 that was approved in the amended fiscal 2016 budget. Due to the aforementioned increase in health insurance claims, COLA and merit increases, personnel expenses will increase nearly \$700,000. Fiscal 2017 also includes over \$2,522,000 in capital projects including \$950,000 for the new aerial fire truck.

Transfers to other funds will decrease by 10.9% or \$640,000. There are decreases to all funds except to the Bond Fund. Due to new bond payments for the new municipal service center and communication towers, the transfer to the Bond Fund will increase \$329,000. However, the total transfers to all other funds will decrease \$967,000.

After working with the City's consultant, the City will increase the per employee annual allocation for health insurance coverage (or health insurance) from \$14,400 to \$16,000 for the coming year. This equates to an 11.1% increase. It should be noted that the amount assessed in fiscal 2012 was also \$16,000. Although this amount brings us back to the amount budgeted in 2012, this causes us to conclude that we have not experienced an increase in health care inflation the last four fiscal years.

Municipal personnel:

Personnel expenses are approximately 57.6% of the fiscal 2017 budget. By excluding transfers to other funds, personnel expenses make up 69.0% of the budget.

A 1.0% 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 3, 2016 for the paycheck dated July 8, 2016. Employees will also be considered for merit salary adjustments based on their annual performance reviews during the 2017 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: Human Resources – create a human resources generalist position.
- Administration: Engineering – create an intern position.
- Finance: Administration – reclassify one occupational tax representative from pay grade 14 to pay grade 17 and rename the position to occupational tax administrator.
- Finance: Treasury – reclassify the revenue supervisor from pay grade 17 to pay grade 20.
- Finance: Accounting – reclassify the billing supervisor from pay grade 17 to pay grade 20.
- Gas: Distribution – increase the number of seasonal gas system workers from 2 to 3.

- Information Technology: reclassify the PC support specialist from pay grade 16 to pay grade 18 and rename the position to network administrator I.
- Information Technology: rename the network administrator to network administrator II.

Part of the responsibility of administering a Position Classification and Pay Plan is to audit and analyze any positions that have had a change in duties and responsibilities and to recommend changes in pay classifications that are not competitive for similar positions in other Kentucky municipalities. We have done that on the positions listed above.

I will also request that you grant the City Manager and Chief of Police the authority to over-employ up to two police officers when we experience vacancies during the year because of the lengthy lead time required to place these people in the Kentucky Law Enforcement Academy.

Capital Expenditures and Major Initiatives:

Major projects in the next fiscal year will be the renovations of the new municipal service center and completion of the riverfront improvements. 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:

- Replace the CAD software for 911 Emergency Communications
- Install new communication towers and radios
- Replace over 70 sections of fire hose
- Upgrade water hydrants with quick connectors

Technology Initiatives:

- Eighteen (18) personal computers are proposed for replacement. This will continue the program of replacing older, slower computers with newer computers.
- Initiate a program to replace the network switches at 11 locations throughout the City including the municipal service center and the police department.
- Update the financial software. This project was started in fiscal 2016 and will be completed in fiscal 2018.

Customer Service Initiatives:

- Add a canopy for the drive through window
- Add a second lane for the drive through window. This will improve and expedite customer service to our citizens.

Public Works Initiatives:

- Repave 30 different sections of streets
- Inventory, test, and replace as needed regulatory, warning, and guide signs to meet FHWA retro-reflectivity requirements

Recreational Initiatives:

- New playground equipment at Central Park
- New playground equipment at Newman Park
- Completion of East End Park
- Initiate a program to replace playground surfacing with poured-in-place bound rubber surfacing.

In addition to the above capital items and initiatives, a total of 16 vehicles are scheduled to be purchased. These are:

- One new pool vehicle in finance
- 107 foot aerial truck for fire
- An all-wheel drive tractor for parks
- Four marked police vehicles and two unmarked
- One 2-ton dump and one 1-ton dump truck for Public Way Improvement
- One all-wheel drive vehicle for the Gas Department
- One bus, one paratransit van, and one pickup for HART
- One pickup truck for the Sanitation Department

Quasi-Governmental and Joint Funded Budget Requests:

Shown within the Non-Departmental budget on page C-28 of the budget are requests received from quasi-governmental and joint funded agencies. A summary of each request is as follows:

Planning Commission / GIS – The budget request of \$346,170 represents an 8.5% or \$32,330 decrease from fiscal 2015 of \$378,500. Mr. Bishop and Mrs. Wayne should be commended for reducing costs for these two agencies.

Ambulance Service – The budget request of \$204,870 represents an 27.5% decrease from the approved 2016 budget of \$282,540. The ambulance service contract has been amended to include language that Methodist Hospital will now be responsible for 25% of the costs of the service. We are grateful for their willingness to participate with the City and County in this cost sharing endeavor.

Henderson Tourism – The budget for this transfer will increase by \$4,000 to \$37,700 from the approved 2016 budget of \$33,700. The new funds will allow for pay increases for the two part-time positions in the Community Room. 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 44,870 represents an increase of \$11,820 or 35.8% compared to the 2016 request of \$33,050. Federal and State Emergency Management provide a share of the funding.

Henderson City/County Air Board – The budget request of \$135,340 represents a \$14,850 or 9.9% decrease from fiscal 2016.

Kyndle – The budget appropriation of \$48,000 in the General Fund 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.

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 2017 fiscal year. The amounts recommended and then amended by the Board are included in the budget. The proposed budget includes \$20,000 for the Admiral Kimmel memorial, \$40,000 for Community One with a \$15,000 carried over from what was already approved in 2016 plus \$25,000 in new funding.

Funding for the Recreation Association requests is included in the services section of the Recreation budget page C-84. 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 also \$7,000 of in-kind assistance to PMCA for gravel and dirt and another \$2,000 for an utility pole for lights.

Gas Fund

Gas Fund expenses are proposed at \$16,540,000 a decrease of \$484,000 or 2.8% from fiscal 2016. This decrease is again primarily attributable to lower wholesale natural gas prices. The anticipated expense for natural gas is \$11,174,000 which is a decrease of \$471,000 or 4.0%.

Professionals in the field are indicating that whole sale natural gas prices will remain stable for the next 9-12 months. Our Gas System Manager monitors these prices on a daily and monthly basis.

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 currently at a low mark for the last six years. The current amount proposed is only 41.4% of the actual cost experienced in the 2008 fiscal year of just over \$27 million.

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 \$1,765,000, which is a decrease of \$192,000 or 9.8% from the amended fiscal 2016 budget. Because we have yet to receive the actual number, the amount included in the budget for Municipal Road Aid Fund is an estimate of \$541,300.

For fiscal 2017 an additional \$100,000 in minor street, shoulder and sidewalk repairs has been added to the proposed budget. This is in addition to the \$100,000 that was also added in fiscal 2014 and 2015. The schedule for asphalt overlay and minor construction can be found on page C-124 and is budgeted at \$440,000. This is down from the amended budget of \$719,500 for fiscal 2016.

Mass Transit Fund

The Mass Transit Fund is proposed at \$1,649,000, an increase of \$53,000 or 3.3%. The increase is primarily attributable to personnel costs. Capital purchases include a bus, paratransit van, and a pickup truck.

Federal and State grants are projected to provide \$921,000 in fiscal 2017, or 55.9% of the total funding. Fare box revenue is projected at \$40,000, or 2.4% of total revenue.

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 \$3,244,000 compared to \$3,094,000 in fiscal year 2016. This is an increase of \$150,000 or 4.8%. The increase from the prior year is attributable to the addition of a large commercial hauler and the costs to dispose of the additional tonnage at Daviess County sanitary landfill. Fiscal 2017 does include the purchase of a new pickup truck and this will continue the replacement schedule for this department.

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 30% 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. We are encouraged that the General Assembly of Kentucky in the last session authorized a collection on voice over internet protocol and prepaid phone services and we anticipate that the Kentucky League of Cities (KLC) will continue to advocate an increase in the cellular phone line charge to equally reflect the appropriate allocation of revenues and expenses for this activity is addressed in future sessions.

Fiscal 2017 includes \$580,000 to complete the purchase of a new computer aided dispatch (CAD) system. The current system is obsolete and past its maintenance life.

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 2017 budget is proposed at \$405,000, an decrease of \$44,000 compared to fiscal year 2016. Much of the decrease is related to the purchase of a dump truck in the prior year.

Sales and services make up the operating revenue of \$201,000 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 \$204,000 will also be needed to cover the cost of operating this enterprise.

Community Development Block Grant Fund

The Community Development Block Grant (CDBG) Fund is proposed at \$510,000, an increase of \$189,000 from last year. The allocation for Fiscal Year 2017 in CDBG funds from the U.S. Department of Housing and Urban Development has increased from \$321,000 to \$510,000. The increase is attributable to a carryover from fiscal 2016.

Expenditures of \$510,000 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 and Health Reimbursement Arrangement Fund

The Health Insurance Fund, which is an internal service fund, has proposed expenditures of \$7,543,000 in fiscal year 2017. This is an increase of \$739,000, or 10.9% from the fiscal 2016 budget. Expenditures include nearly \$6.5 million to pay health insurance claims and \$642,000 for plan administration expenses.

The annual allocation for each employee enrolled in the program will increase 11.1% from a fiscal 2016 allocation of \$14,400 to \$16,000 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.

The City is in the final stages of opening the new employee clinic. We are delighted that this project will start accepting patients in fiscal 2017. Not only will this facility offer savings to our employees, but it will also offer convenience. It will not be until fiscal 2018 that the city recognizes the full benefit of the clinic.

I am not recommending any changes in the employee health insurance premiums, deductibles, co-insurance, or wellness credits. Based on estimated expenses for fiscal 2017, the employee contributions of \$395,000 will be 5.2% of the cost of the plan which is down from the 5.9% share in fiscal year 2016. 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.

The Health Reimbursement Arrangement (HRA) Fund is expected to be depleted by the end of the current fiscal year.

Pension Funds

The Police and Fire and Civil Service Pension Funds have been reimbursing retirees up to \$237 per month for health insurance costs. I am proposing that the monthly reimbursement for supplemental health insurance be increased to \$239 or 0.7% effective July 1, 2016. This is a \$2.00 increase and is based on the Consumer Price Index as determined by the U.S. Department of Labor in December.

Construction Fund

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

The Fund has a total budget of \$9,124,000 which is a decrease of \$5,690,000 or 38.4% from fiscal 2016. The riverfront grant is nearing completion and should be closed next year. The remaining \$537,500 may be used to make utility and road improvements to the property purchased on Borax Drive. The fund also includes the 911 communication tower system improvements and municipal service center renovations that are funded by a general obligation bonds.

This fund also includes the projects funded by state grants. These projects include sidewalks on Green River Road, the bike way trail, and the Wathen Lane bridge replacement.

Flood Mitigation and Bond Funds

The Flood Mitigation Fund reflects the total expenses for drainage improvements using 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 September 2015 that were used for the municipal service center and 911 communication tower systems. A new issue is planned for January 2017 that will be used for the balance municipal service center

Concluding Comments:

During nearly thirty budget meetings over eleven 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.

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.

In addition, the preparation of the Fiscal Year 2017 Budget began in the Finance Department in January 2016. It has been prepared and assembled for presentation to you in that department, will be implemented when approved July 1, and the responsibility for the oversight and reporting on the budget continues until June 30, 2017.

So, from beginning to end it is an eighteen month process to carry out a twelve month program. All staff members in the finance department who deal with the various aspects of the budget do an outstanding job and they are to be commended.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Russell R. Sights". The signature is fluid and cursive, with a prominent loop at the end.

Russell R. Sights,
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Henderson
Kentucky**

For the Fiscal Year Beginning

July 1, 2015

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, 2015. 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 seven 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 was also the home of four governors and two lieutenant governors.

For more detail information about Henderson and the surrounding community please visit: <http://hendersonplanning.org/documents-2/comprehensive-plan>

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 middle schools, one high school, one alternative school and one early learning (preschool) 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. Murray State University and Lindsey Wilson College have regional campuses located on the Henderson Community College campus.

Medical Facilities

Henderson is fortunate to have an excellent, 192 bed Methodist Hospital that is staffed by 172 physicians (65 active staff and 107 courtesy staff), 40 Advance Nursing (ARNP, CRNA, etc) and over 1,336 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. Henderson's Riverwalk was awarded the 2013 Kentucky League of Cities Enterprise Award.

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 event is ranked as a Top 100 Event in North America.

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.

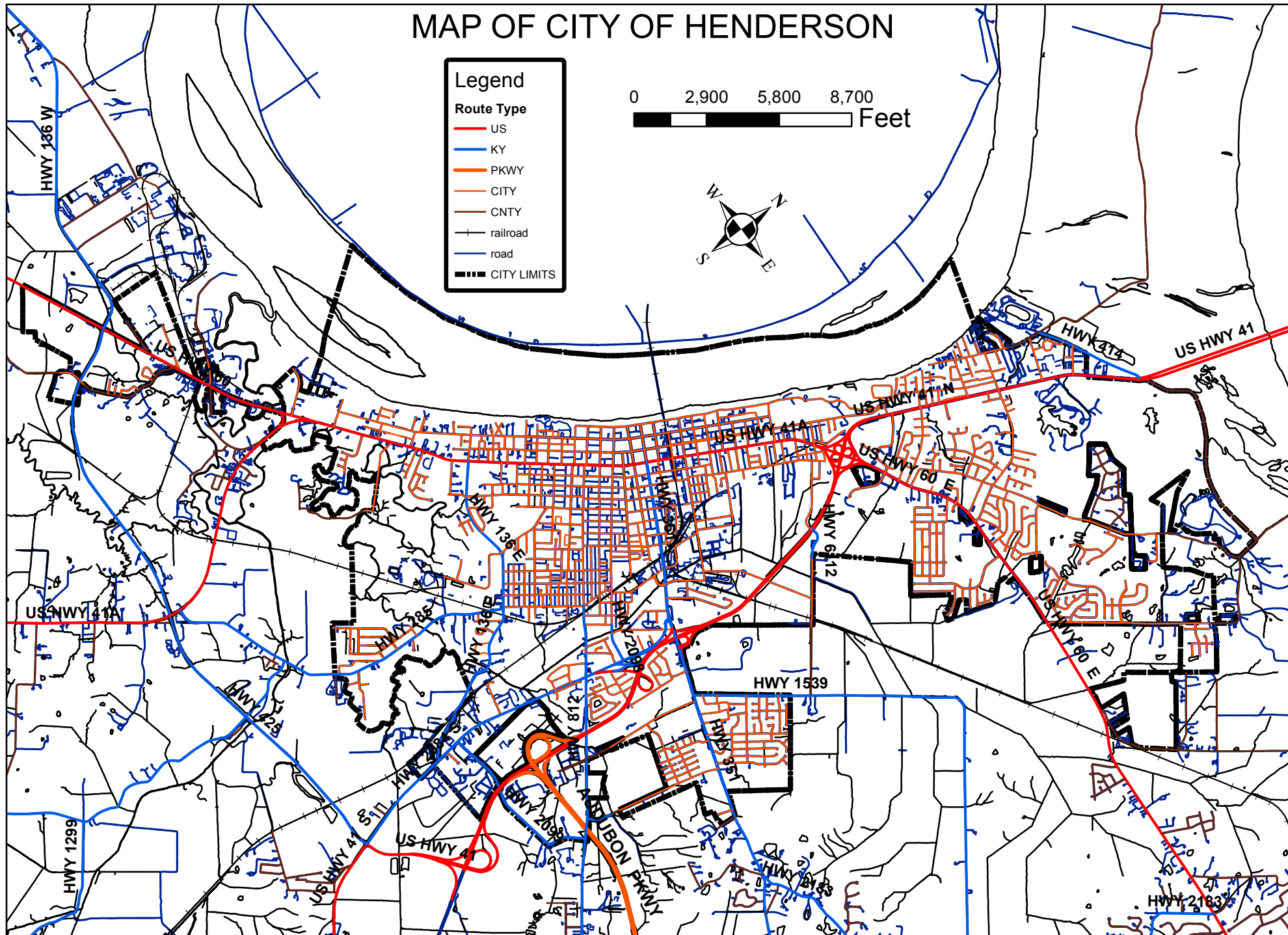
Government



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



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
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	38.3	7,555	8.1%
2014	28,832	961,576	33,351	38.3	7,581	6.9%
2015	28,900	1,010,286	34,958	38.3	7,570	5.0%

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 TEN FISCAL YEARS**

Employer	2006 (a)			2007			2008			2009			2010		
	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	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	11.65%	1	\$ 467,415	11.84%
Henderson County Schools	3	111,294	7.86%	2	278,054	6.66%	2	297,595	7.10%	2	306,117	7.62%	2	321,754	8.15%
Gibbs	4	83,475	5.89%	4	201,997	4.84%	4	167,912	4.00%	4	152,176	3.79%	3	162,702	4.12%
Dana	2	121,608	8.59%	3	275,966	6.61%	3	249,417	5.95%	3	171,968	4.28%	5	133,290	3.38%
City of Henderson	5	47,119	3.33%	5	115,414	2.77%	5	118,877	2.84%	5	124,433	3.10%	4	161,027	4.08% (b)
Big Rivers	8	26,063	1.84%	8	66,309	1.59%	6	76,604	1.83%	6	84,017	2.09%	6	107,244	2.72%
Redbanks	13	-	0.00%	9	63,355	1.52%	10	64,275	1.53%	8	69,684	1.73%	8	73,480	1.86%
Henderson County	15	-	0.00%	12	-	0.00%	13	-	0.00%	11	-	0.00%	11	-	0.00%
Wal-Mart	18	-	0.00%	11	-	0.00%	8	70,954	1.69%	7	79,145	1.97%	7	80,982	2.05%
State of Kentucky	17	-	0.00%	14	-	0.00%	12	-	0.00%	9	64,760	1.61%	9	68,515	1.74%
Henderson Community College	9	23,867	1.69%	10	61,073	1.46%	9	65,096	1.55%	10	64,076	1.60%	10	64,660	1.64%
Sunspring America	6	44,200	3.12%	6	100,056	2.40%	7	75,034	1.79%	13	-	0.00%	25	-	0.00%
Vincent Plastics	7	24,779	1.75%	7	71,215	1.71%	11	-	0.00%	11	-	0.00%	N/A	-	0.00%
Spartan Staffing	10	22,830	1.61%	22	-	0.00%	15	-	0.00%	15	-	0.00%	17	-	0.00%
Total		<u>\$ 669,628</u>	<u>47.28%</u>		<u>\$ 1,640,132</u>	<u>39.31%</u>		<u>\$ 1,619,491</u>	<u>38.63%</u>		<u>\$ 1,584,496</u>	<u>39.44%</u>		<u>\$ 1,641,069</u>	<u>41.58%</u>

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.

(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 TEN FISCAL YEARS**

Employer	2011			2012			2013			2014			2015		
	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	Rank	Payroll Tax	Percentage of Total Payroll Tax
Methodist Hospital	1	\$ 468,695	11.58%	1	\$ 509,135	12.14%	1	\$ 500,850	11.74%	1	\$ 524,256	11.97%	1	\$ 511,340	11.38%
Henderson County Schools	2	321,922	7.96%	2	328,197	7.82%	2	345,801	8.11%	2	359,414	8.20%	2	375,431	8.35%
Gibbs	3	165,136	4.08%	5	162,138	3.87%	5	151,889	3.56%	3	190,297	4.34%	3	229,051	5.10%
Dana	5	134,989	3.34%	3	174,305	4.16%	3	154,761	3.63%	5	156,249	3.57%	4	176,037	3.92%
City of Henderson	4	163,558	4.04%	4	165,130	3.94%	4	169,016	3.96%	4	164,760	3.76%	5	167,643	3.73%
Big Rivers	6	127,353	3.15%	6	119,522	2.85%	6	123,251	2.89%	6	120,992	2.76%	6	129,722	2.89%
Redbanks	8	77,667	1.92%	8	79,410	1.89%	8	80,413	1.89%	7	85,125	1.94%	7	88,840	1.98%
Henderson County	11		0.00%	10	67,396	1.61%	10	71,955	1.69%	9	76,481	1.75%	8	79,336	1.77%
Wal-Mart	7	78,704	1.95%	7	80,826	1.93%	7	75,616	1.77%	8	77,967	1.78%	9	78,710	1.75%
State of Kentucky	10	66,018	1.63%	11		0.00%	11		0.00%			0.00%	10	68,337	1.52%
Henderson Community College	9	68,000	1.68%	9	70,761	1.69%	9	72,025	1.69%	10	71,423	1.63%		-	0.00%
Total		<u>\$ 1,672,042</u>	<u>41.32%</u>		<u>\$ 1,756,820</u>	<u>41.88%</u>		<u>\$ 1,745,577</u>	<u>40.93%</u>		<u>\$ 1,826,964</u>	<u>41.70%</u>		<u>\$ 1,904,447</u>	<u>42.37%</u>

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.

(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>	<u>Fiscal Year</u>									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Administration	12.00 a	11.00	22.00 c	22.00	22.50 d	22.50	23.25	24.00	23.00	22.00
Finance	31.00	33.00 b	32.00	32.00	33.50 d	33.50	32.75	33.00	33.00	32.00
Police										
Officers	57.80	57.80	57.80	57.55	60.75 e	60.75	60.75	60.75	61.75	61.75
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	14.20	15.20	15.20	15.45	15.25	15.25	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	60.00	60.00
Civilians	9.00 a	9.00	2.00 c	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Parks and Recreation	14.00	14.00	13.00	13.00	13.00	13.00	13.00	13.00	14.00	14.00
Mass Transit	12.00	12.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Gas System	30.00	27.00	28.00	28.00	28.00	28.00	28.00	27.00	26.00	26.00
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	35.50 c	35.50	35.50	35.50	35.50	35.50	35.50	35.50
TOTAL	306.00	305.00	307.00	308.00	313.00	313.00	313.00	313.00	315.00	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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Way Improvement										
Miles of streets paved	113	113	113	113	113	124	124	124	124	124
Miles of sidewalks	73	73	73	73	73	73	73	73	73	73
Wastewater System										
Miles of sanitary sewers	185	205	205	203	205	200	201	201	205	206
Miles of storm sewers	136	136	136	136	136	136	136	51	54	54
Number of service connections	11,156	10,792	10,793	10,782	10,846	10,884	10,884	10,893	10,862	10,848
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	206	219	222	224	225	225	225	225	225	225
Number of service connections	11,156	10,792	10,793	10,782	10,846	10,844	10,844	10,893	10,862	10,862
Number of fire hydrants	939	988	1,007	1,020	1,030	1,084	1,095	1,112	1,119	1,130
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	208	208	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	241	243	244	245	247	249	251	253	254	256
Miles of service lines	129	129	129	129	129	129	138	139	140	140
Number of meters	10,030	10,008	10,000	9,652	9,532	9,470	9,422	9,421	9,391	9,392
Parks and Recreation										
Park acreage	231.7	231.7	231.7	231.7	231.7	231.7	231.7	231.7	231.7	231.7
Cemetery acreage	70	70	70	70	70	70	70	70	70	70
Swimming pools	1	1	1	1	1	1	1	1	1	1
Tennis courts (a)	14	14	14	14	14	14	14	14	14	12
Baseball/Softball fields	17	17	16	16	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	1
Skate parks (a)	1	1	1	1	1	1	1	1	1	2
Disc golf holes (b)	-	-	-	9	18	18	18	18	18	18

Source: Applicable Departments

(a) The City renovated 2 tennis courts into a new skate park in fiscal 2015.

(b) 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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Police										
Physical arrests	3,696	3,759	3,793	3,519	3,183	2,615	2,776	2,951	3,054	4,138
Traffic violations	3,086	2,697	2,073	1,458	2,315	2,854	2,455	3,505	2,889	3,596
Parking violations	5,195	3,867	4,492	4,387	2,425	4,075	4,088	4,137	4,307	4,565
Calls for service	25,987	23,600	22,335	17,658	18,582	17,633	17,827	17,454	17,519	17,928
Fire										
Fire	152	152	176	155	124	152	150	140	137	131
Overpressure Rupture, Explosion, Overheat	9	12	13	12	10	9	10	8	13	14
Rescue & Emergency Medical Service	1,029	1,213	1,182	1,246	1,297	1,216	1,513	1,757	1,736	1,769
Hazardous Condition (No Fire)	261	220	165	288	134	153	138	147	171	163
Service Call	62	67	57	74	73	76	66	64	73	57
Good Intent Call	128	141	153	167	144	169	158	140	166	173
False Alarm & False Call	195	188	191	188	204	246	207	198	292	269
Severe Weather & Natural Disaster	-	3	1	12	1	3	1	1	2	4
Special Incident Type	11	1	2	4	-	7	7	5	7	5
Number of inspections performed	709	1,238	1,210	781	733	772	788	749	712	602
Mass Transit										
Number of routes	*	5	5	5	5	5	5	5	5	5
Fixed Route Passengers	*	101,683	108,817	121,058	114,154	138,603	139,321	137,359	134,966	130,530
Para transit Passengers	*	16,653	17,529	17,298	15,736	18,161	16,357	15,339	14,020	12,804
Wheelchair Usage	*	6,728	4,900	4,758	4,729	6,411	7,915	6,601	6,837	6,524
Miles of Service	*	202,885	216,852	222,297	227,937	242,024	222,262	221,955	219,964	214,648
Wastewater System										
Average daily treatment in 1,000 gallons	8,800	10,185	9,970	9,648	9,506	8,979	8,672	8,993	11,390	8,153
Water System										
Average daily consumption in 1,000 gallons	10,500	10,469	8,316	8,034	7,847	7,669	9,030	9,151	9,260	8,893

Source: Applicable Departments

* - Data not available

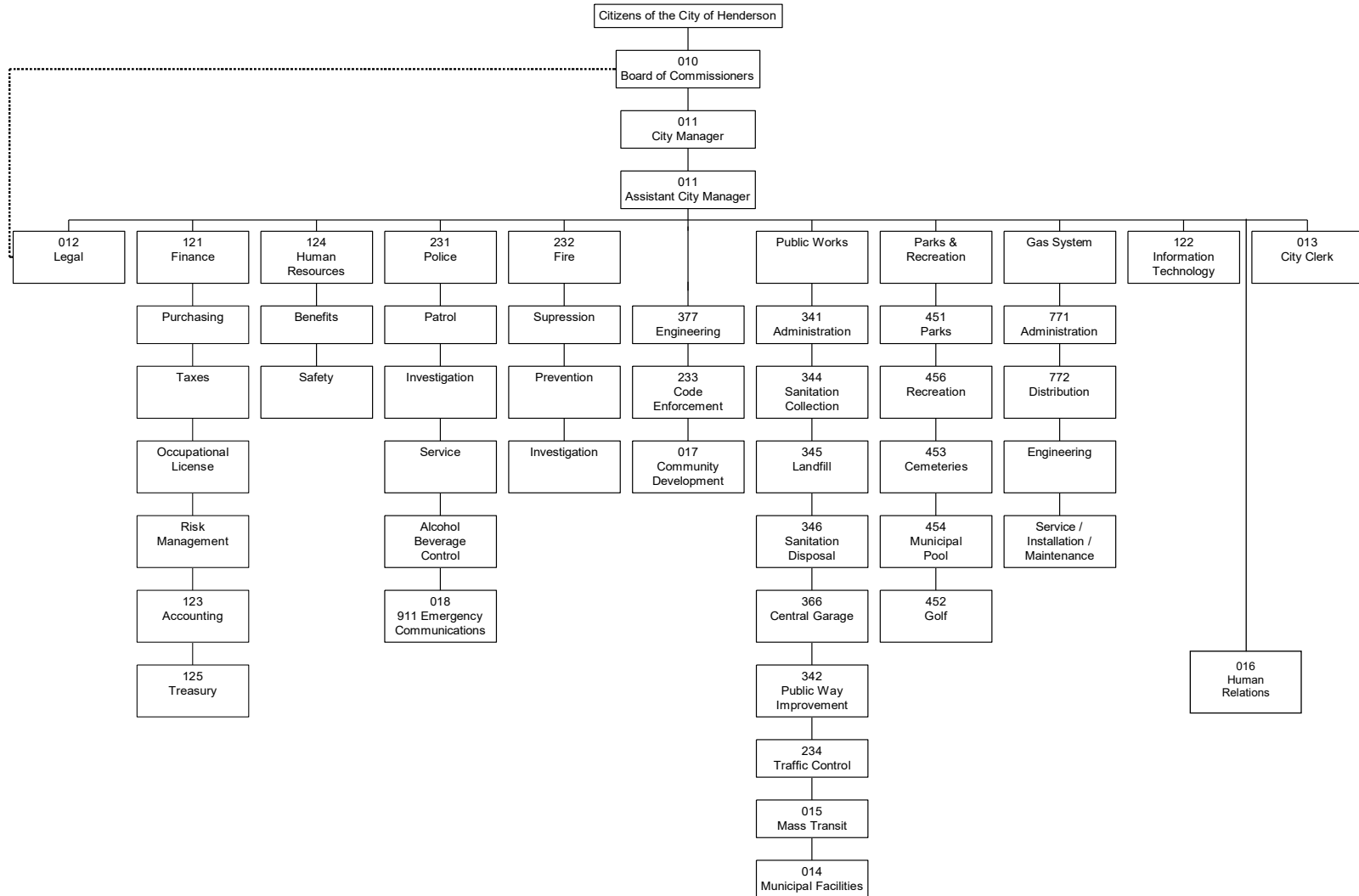
Directory of City Staff

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

Departments

Finance Department	Robert Gunter, Director
Fire Department	Scott Foreman, Chief
Gas Department	Owen Reeves, Director
Human Resources Department	Connie Galloway, Director
Information Technology	Greg Nunn, Director
Parks & Recreation Department	Trace Stevens, Director
Police Department	Charles “Chip” Stauffer, Chief
Public Works Department	Robert “Brian” Williams, 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. 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 2017

- ❖ February 16, 2016 Fiscal 2016 mid-year budget review and discussion of fiscal 2017 budget
- ❖ February 29 – March 4, 2016 Meeting with department heads to discuss budget packets and set goals
- ❖ March 1, 2016 Letters go out to agencies for their requests
- ❖ March 8, 2016 Letters go out to sport agencies for their requests
- ❖ April 4, 2016 Agency requests and departmental budgets are returned to the finance department.
- ❖ April 8, 2016 Sport Agency Applications are due
- ❖ April 12, 2016 Outside Agency Ad-Hoc Committee meeting
- ❖ April 18 – 22, 2016 Department head meetings
- ❖ April 19, 2016 Quasi-Governmental requests due
- ❖ April 26, 2016 Regular commission meeting: agency hearing / appeals
- ❖ May 10, 2016 Deliver proposed budget to Board of Commissioners
- ❖ May 17, 2016 Commission work session: discuss budget
- ❖ May 19, 2016 Called commission work session: if necessary
- ❖ May 24, 2016 Regular commission meeting: first reading of budget and public hearing on municipal aid and LGEA funds
- ❖ June 14, 2016 Regular commission meeting: second reading of budget

**Department Head Budget Meeting Schedule
Preliminary Review
For the Week of February 29, 2016 - March 4, 2016**

	Monday, February 29, 2016 2nd Floor Conference Room	Tuesday, March 1, 2016 2nd Floor Conference Room	Wednesday, March 2, 2016 2nd Floor Conference Room	Thursday, March 3, 2016 2nd Floor Conference Room	Friday, March 4, 2016 2nd Floor Conference Room
8:30 AM	Police & 911 Dispatch	Fire	Public Works	Gas	Parks & Recreation
10:00 AM	Staff Meeting	Codes, Engineering, & CDBG	Sanitation	Human Resources	Cemetery
11:00 AM	City Clerk and City Attorney Commission & City Manager	Flood Mitigation and Canoe Creek HART		Human Rights	Information Technology Finance

**Department Head Budget Meeting Schedule
Final Review
For the Weeks of April 18, 2016 - April 22, 2016**

	Monday April 18, 2016 2nd Floor Conference Room	Tuesday April 19, 2016 2nd Floor Conference Room	Wednesday April 20, 2016 3rd Floor Conference Room	Thursday April 21, 2016 2nd Floor Conference Room	Friday April 22, 2016 2nd Floor Conference Room
8:30 AM	Police		Public Works		Gas
9:00 AM	Police	Fire	Public Works		Gas
9:30 AM	Police	Fire	Public Works		Gas
10:00 AM	Staff Meeting	Fire	HART		Information Technology
10:30 AM	Staff Meeting	Community Dev., Codes, Engineerin	PWI	Parks and Recreation	Information Technology
11:00 AM	911 Dispatch	CDBG and Flood Mitigation	Sanitation	Parks and Recreation	
11:30 AM	911 Dispatch	Special Projects	Sanitation	Parks and Recreation	
12:00 PM				Cemetery	
12:30 PM					
1:00 PM					
1:30 PM	City Clerk	City Commission		Human Resources	Finance
2:00 PM	City Attorney	City Manager			Finance

**City of Henderson, KY
Fiscal 2017 Budget Review
Wednesday, May 18, 2016**

<p>5:30 PM - 5:35 PM City Manager's Opening Remarks</p> <p>5:35 PM - 5:45 PM Revenue Discussion</p> <p>5:45 PM - 6:15 PM Administration Department City Commission City Manager City Attorney City Clerk Human Relations Community Development Human Resources Code Enforcement Engineering Adm. - Other</p> <p>6:15 PM - 6:30 PM Finance Department Finance Administration Accounting Treasury Finance - Other</p> <p>6:30 PM - 6:45 PM Fire Department</p> <p>6:45 PM - 7:15 PM Dinner Break</p>	<p>7:15 PM - 7:35 PM Parks & Recreation Department Parks Golf Pool Recreation Cemeteries</p> <p>7:35 PM - 8:05 PM Police Department 911 Fund Police Other</p> <p>8:05 PM - 8:35 PM Public Works Department Public Works Administration Municipal Facilities Traffic Control Central Garage Public Way Improvement HART Sanitation Fund</p> <p>8:35 PM - 8:50 PM Information Tehcnology Department</p> <p>8:50 PM - 9:10 PM Gas Department Gas Administration Gas Distribution</p> <p>9:10 PM - 9:30 PM Closing Comments or Questions</p>
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ORDINANCE NO. 21-16

BUDGET AND APPROPRIATION ORDINANCE
FOR THE FISCAL YEAR COMMENCING JULY 1,
2016 AND ENDING JUNE 30, 2017 FOR THE CITY
OF HENDERSON, KENTUCKY

WHEREAS, the City Manager has prepared a proposed Annual Budget for fiscal year commencing July 1, 2016, and ending June 30, 2017, 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 2017 BUDGET
APPROPRIATION

GENERAL FUND

GENERAL FUND EXPENDITURE TOTAL	\$ 26,720,000
TRANSFER TO PWI	1,109,000
TRANSFER TO MASS TRANSIT	684,000
TRANSFER TO CONSTRUCTION FUND	420,000
TRANSFER TO EMERGENCY COMM.	967,000
TRANSFER TO POLICE/FIRE PENSION	404,000
TRANSFER TO CIVIL SERVICE PENSION	179,000
TRANSFER TO CEMETERY	204,000
TRANSFER TO BOND FUND	1,243,000
TOTAL GENERAL FUND	<u>\$ 31,930,000</u>

PUBLICATION DATE: 06/18/2016

FIRST READ: 05/24/2016
SECOND READ: 06/14/2016

NATURAL GAS FUND	\$ 16,540,000
HEALTH REIMBURSEMENT ARRANGE.	420,000
CIVIL SERVICE PENSION FUND	185,000
POLICE & FIRE PENSION FUND	404,000
CEMETERY FUND	405,000
HEALTH INSURANCE FUND	7,543,000
BOND FUND	4,308,000
PUBLIC WAY IMPROVEMENT FUND	1,765,000
CONSTRUCTION FUND	9,124,000
FLOOD MITIGATION FUND	861,000
HART OPERATING FUND	1,649,000
SANITATION FUND	3,262,000
EMERGENCY COMMUNICATIONS FUND	1,839,000
COMMUNITY DEVELOPMENT FUND	510,000
POLICE INVESTIGATION FUND	20,000
TRI-COUNTY RECYCLING	20,000

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. The City Manager is authorized to hire an additional two (2) police officers when it is deemed necessary by the Chief of Police and the City Manager due to the length of training necessary for this position.

6. This Ordinance shall be effective as of July 1, 2016.

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

On roll call the vote stood:

Commissioner Royster NAY
 Commissioner Mills AYE
 Commissioner Johnston AYE

Commissioner Hite AYE
 Mayor Austin AYE

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 Robert M. Mills, seconded by Commissioner Jan Hite, that the ordinance be adopted.

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

Commissioner Royster NAY
 Commissioner Mills AYE
 Commissioner Johnston ABSENT


Commissioner Hite AYE
 Mayor Austin AYE

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

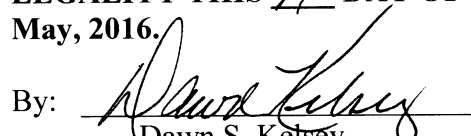

 Steve Austin, Mayor

June 14, 2016
 Date

ATTEST:


 Marce Collins, City Clerk

APPROVED AS TO FORM AND
 LEGALITY THIS 19 DAY OF
 May, 2016.

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 2017, 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 2017 budget.

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 project:

1. **Public Works Facility:** This project includes the renovations of a recently purchased facility. There will also be construction of various sundry buildings and improvements such as equipment sheds, storage, inventory storerooms, and work areas.

This will replace a facility that is nearly 48 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. A general bond issue was issued to fund the improvements. The cost of the project is approximately \$8.3 million.

There will be new operating costs involved with the new facility including property insurance of \$14,200, janitorial services of approximately \$25,200 and sundry expenses of \$15,000.

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 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.

General Obligation Bonds – Series 2014

During the year ended June 30, 2015, the City issued \$8,000,000 non-taxable bonds to pay costs of issuance, to pay a portion of the costs of the acquisition, construction, installation, and equipping of new municipal water, sanitary sewer, and storm sewer improvements and additions to the City's combined and consolidated municipal water, sanitary sewer and storm sewer system.

This obligation matures in November 2034. 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 2015A

During the year ended June 30, 2016, the City issued \$7,790,000 non-taxable bonds to pay costs of issuance, to pay a portion of the costs of the acquisition; construction, renovation, and equipping of new municipal service center and a new 911 computer assisted dispatch (CAD) and radio tower system.

This obligation matures in September 2035. Interest rates range from 2.0% to 3.75%. 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 2015B

During the year ended June 30, 2016, the City issued \$1,870,000 non-taxable bonds to pay costs of issuance and for the purpose of currently refunding an outstanding assistance agreement dated as of May 1, 1996 between the Kentucky Infrastructure Authority and the City, the proceeds of which were used to finance the costs of the acquisition, construction, installation, and equipping of certain improvements to the City's municipal water, sanitary sewer, and storm sewer system.

This obligation matures in November 2026. Interest rates range from 1.0% to 2.5%. 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 2015C

During the year ended June 30, 2016, the City issued \$1,700,000 non-taxable bonds to pay costs of issuance and for the purpose of currently refunding an outstanding Lease Agreement dated as of May 30, 2005 between the Kentucky Area Development District and the City, the proceeds of which were used to finance certain improvements to the City's municipal water, sanitary sewer, and storm sewer system.

This obligation matures in November 2029. Interest rates range from 2.0% to 2.75%. 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 2016A

During the year ended June 30, 2016, the City issued \$1,725,000 non-taxable bonds to pay costs of issuance, to pay a portion of the costs of the acquisition; construction, renovation, and equipping of new municipal service center.

This obligation matures in March 2036. Interest rates range from 1.0% 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 2016B

During the year ended June 30, 2016, the City issued \$8,015,000 non-taxable bonds to pay costs of issuance and for the purpose of currently refunding the City's outstanding General Obligation Bonds, Taxable Series 2010A (Build America Bonds-Direct Payment to Issuer), the proceeds of which were used to finance 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 2.0% to 2.5%. 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 10, 2016 was approximately \$91 million. The calculation of constitutional and statutory limitation on indebtedness can be found on page B-27.

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.

CITY OF HENDERSON

DETAIL OF OUTSTANDING DEBT

	\$5,230,000 General Obligation Bonds Series 2007 3.625% - 4.000%			\$3,605,000 General Obligation Bonds Series 2010B 2.000% - 3.500%			\$2,085,000 General Obligation Bonds Series 2011A 0.700% - 4.000%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2016 - 17	\$ 310,000.00	\$ 113,217.50	\$ 423,217.50	\$ 300,000.00	\$ 57,223.74	\$ 357,223.74	\$ 85,000.00	\$ 57,271.26	\$ 142,271.26
2017 - 18	325,000.00	101,592.50	426,592.50	315,000.00	50,758.75	365,758.75	90,000.00	55,521.26	145,521.26
2018 - 19	335,000.00	89,242.50	424,242.50	315,000.00	42,962.50	357,962.50	90,000.00	53,631.26	143,631.26
2019 - 20	350,000.00	76,512.50	426,512.50	320,000.00	34,231.26	354,231.26	95,000.00	51,453.76	146,453.76
2020 - 21	360,000.00	62,950.00	422,950.00	330,000.00	24,881.26	354,881.26	95,000.00	48,841.26	143,841.26
2021 - 22	185,000.00	49,000.00	234,000.00	190,000.00	16,843.75	206,843.75	100,000.00	45,916.26	145,916.26
2022 - 23	195,000.00	41,600.00	236,600.00	195,000.00	10,465.63	205,465.63	100,000.00	42,916.26	142,916.26
2023 - 24	200,000.00	33,800.00	233,800.00	205,000.00	3,587.50	208,587.50	105,000.00	39,775.63	144,775.63
2024 - 25	210,000.00	25,800.00	235,800.00	-	-	-	110,000.00	36,347.50	146,347.50
2025 - 26	215,000.00	17,400.00	232,400.00	-	-	-	110,000.00	32,580.00	142,580.00
2026 - 27	220,000.00	8,800.00	228,800.00	-	-	-	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	-	-	-	-	-	-	-	-	-
2033 - 34	-	-	-	-	-	-	-	-	-
2034 - 35	-	-	-	-	-	-	-	-	-
2035 - 36	-	-	-	-	-	-	-	-	-
	\$ 2,905,000.00	\$ 619,915.00	\$ 3,524,915.00	\$ 2,170,000.00	\$ 240,954.39	\$ 2,410,954.39	\$ 1,745,000.00	\$ 559,554.45	\$ 2,304,554.45

CITY OF HENDERSON

DETAIL OF OUTSTANDING DEBT

	\$9,995,000 General Obligation Bonds Series 2012A 1.000% - 3.400%			\$9,730,000 General Obligation Bonds Series 2013A 0.300% - 2.750%			\$8,000,000 General Obligation Bonds Series 2014 2.0% - 3.5%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2016 - 17	\$ 435,000.00	\$ 216,257.50	\$ 651,257.50	\$ 420,000.00	\$ 189,825.00	\$ 609,825.00	\$ 325,000.00	\$ 206,275.00	\$ 531,275.00
2017 - 18	440,000.00	207,507.50	647,507.50	430,000.00	181,325.00	611,325.00	330,000.00	199,725.00	529,725.00
2018 - 19	450,000.00	198,607.50	648,607.50	440,000.00	172,625.00	612,625.00	340,000.00	193,025.00	533,025.00
2019 - 20	460,000.00	189,507.50	649,507.50	445,000.00	163,775.00	608,775.00	345,000.00	186,175.00	531,175.00
2020 - 21	470,000.00	180,207.50	650,207.50	455,000.00	154,775.00	609,775.00	350,000.00	179,225.00	529,225.00
2021 - 22	480,000.00	170,407.50	650,407.50	465,000.00	145,575.00	610,575.00	360,000.00	172,125.00	532,125.00
2022 - 23	490,000.00	159,488.75	649,488.75	475,000.00	136,175.00	611,175.00	365,000.00	164,875.00	529,875.00
2023 - 24	500,000.00	147,420.00	647,420.00	485,000.00	126,575.00	611,575.00	375,000.00	157,006.25	532,006.25
2024 - 25	515,000.00	134,217.50	649,217.50	495,000.00	116,775.00	611,775.00	385,000.00	147,975.00	532,975.00
2025 - 26	530,000.00	119,580.00	649,580.00	505,000.00	106,459.38	611,459.38	390,000.00	138,287.50	528,287.50
2026 - 27	545,000.00	103,720.00	648,720.00	515,000.00	95,621.88	610,621.88	400,000.00	127,912.50	527,912.50
2027 - 28	565,000.00	87,070.00	652,070.00	525,000.00	83,587.50	608,587.50	415,000.00	116,187.50	531,187.50
2028 - 29	580,000.00	69,532.50	649,532.50	540,000.00	70,275.00	610,275.00	425,000.00	103,587.50	528,587.50
2029 - 30	600,000.00	50,870.00	650,870.00	555,000.00	55,893.75	610,893.75	440,000.00	90,062.50	530,062.50
2030 - 31	620,000.00	31,195.00	651,195.00	570,000.00	40,425.00	610,425.00	455,000.00	75,518.75	530,518.75
2031 - 32	640,000.00	10,560.00	650,560.00	585,000.00	24,543.75	609,543.75	470,000.00	60,487.50	530,487.50
2032 - 33	-	-	-	600,000.00	8,250.00	608,250.00	485,000.00	44,362.50	529,362.50
2033 - 34	-	-	-	-	-	-	505,000.00	27,037.50	532,037.50
2034 - 35	-	-	-	-	-	-	520,000.00	9,100.00	529,100.00
2035 - 36	-	-	-	-	-	-	-	-	-
	\$ 8,320,000.00	\$ 2,076,148.75	\$ 10,396,148.75	\$ 8,505,000.00	\$ 1,872,481.26	\$ 10,377,481.26	\$ 7,680,000.00	\$ 2,398,950.00	\$ 10,078,950.00

CITY OF HENDERSON

DETAIL OF OUTSTANDING DEBT

	\$7,790,000 General Obligation Bonds Series 2015A 2.0% - 3.75%			\$1,870,000 General Obligation Bonds Series 2015B 1.0% - 2.5%			\$1,700,000 General Obligation Bonds Series 2015C 2.0% - 2.75%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2016 - 17	\$ 310,000.00	\$ 210,482.50	\$ 520,482.50	\$ 155,000.00	\$ 28,398.76	\$ 183,398.76	\$ 110,000.00	\$ 36,875.00	\$ 146,875.00
2017 - 18	315,000.00	204,232.50	519,232.50	155,000.00	26,848.76	181,848.76	105,000.00	34,725.00	139,725.00
2018 - 19	320,000.00	197,882.50	517,882.50	155,000.00	25,221.26	180,221.26	110,000.00	32,575.00	142,575.00
2019 - 20	330,000.00	191,382.50	521,382.50	160,000.00	23,368.76	183,368.76	110,000.00	30,375.00	140,375.00
2020 - 21	335,000.00	184,732.50	519,732.50	160,000.00	21,168.76	181,168.76	115,000.00	28,125.00	143,125.00
2021 - 22	340,000.00	177,982.50	517,982.50	165,000.00	18,318.76	183,318.76	115,000.00	25,825.00	140,825.00
2022 - 23	350,000.00	171,082.50	521,082.50	165,000.00	15,018.76	180,018.76	120,000.00	23,475.00	143,475.00
2023 - 24	355,000.00	164,032.50	519,032.50	170,000.00	11,668.76	181,668.76	125,000.00	21,025.00	146,025.00
2024 - 25	365,000.00	156,832.50	521,832.50	175,000.00	8,109.38	183,109.38	125,000.00	18,368.75	143,368.75
2025 - 26	370,000.00	149,297.50	519,297.50	180,000.00	4,000.00	184,000.00	130,000.00	15,500.00	145,500.00
2026 - 27	380,000.00	140,187.50	520,187.50	70,000.00	875.00	70,875.00	135,000.00	12,350.00	147,350.00
2027 - 28	390,000.00	129,112.50	519,112.50	-	-	-	135,000.00	8,975.00	143,975.00
2028 - 29	405,000.00	117,187.50	522,187.50	-	-	-	140,000.00	5,362.50	145,362.50
2029 - 30	415,000.00	104,887.50	519,887.50	-	-	-	125,000.00	1,718.75	126,718.75
2030 - 31	430,000.00	91,675.00	521,675.00	-	-	-	-	-	-
2031 - 32	445,000.00	77,456.25	522,456.25	-	-	-	-	-	-
2032 - 33	460,000.00	62,175.00	522,175.00	-	-	-	-	-	-
2033 - 34	475,000.00	45,812.50	520,812.50	-	-	-	-	-	-
2034 - 35	490,000.00	28,312.50	518,312.50	-	-	-	-	-	-
2035 - 36	510,000.00	9,562.50	519,562.50	-	-	-	-	-	-
	\$ 7,790,000.00	\$ 2,614,308.75	\$ 10,404,308.75	\$ 1,710,000.00	\$ 182,996.96	\$ 1,892,996.96	\$ 1,700,000.00	\$ 295,275.00	\$ 1,995,275.00

CITY OF HENDERSON

DETAIL OF OUTSTANDING DEBT

	\$1,685,000 General Obligation Bonds Series 2016A 2.0% - 2.75%			\$8,315,000 General Obligation Bonds Series 2016B 2.0% - 2.75%			TOTAL		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2016 - 17	\$ 75,000.00	\$ 41,725.00	\$ 116,725.00	\$ 465,000.00	\$ 159,450.00	\$ 624,450.00	\$ 2,990,000.00	\$ 1,317,001.26	\$ 4,307,001.26
2017 - 18	75,000.00	40,975.00	115,975.00	475,000.00	150,050.00	625,050.00	3,055,000.00	1,253,261.27	4,308,261.27
2018 - 19	75,000.00	40,225.00	115,225.00	480,000.00	140,500.00	620,500.00	3,110,000.00	1,186,497.52	4,296,497.52
2019 - 20	75,000.00	39,287.50	114,287.50	490,000.00	130,800.00	620,800.00	3,180,000.00	1,116,868.78	4,296,868.78
2020 - 21	75,000.00	38,350.00	113,350.00	505,000.00	120,850.00	625,850.00	3,250,000.00	1,044,106.28	4,294,106.28
2021 - 22	75,000.00	37,225.00	112,225.00	510,000.00	110,700.00	620,700.00	2,985,000.00	969,918.77	3,954,918.77
2022 - 23	80,000.00	35,725.00	115,725.00	520,000.00	100,400.00	620,400.00	3,055,000.00	901,221.90	3,956,221.90
2023 - 24	80,000.00	34,125.00	114,125.00	530,000.00	89,900.00	619,900.00	3,130,000.00	828,915.64	3,958,915.64
2024 - 25	80,000.00	32,525.00	112,525.00	540,000.00	79,200.00	619,200.00	3,000,000.00	756,150.63	3,756,150.63
2025 - 26	80,000.00	30,925.00	110,925.00	550,000.00	68,300.00	618,300.00	3,060,000.00	682,329.38	3,742,329.38
2026 - 27	85,000.00	28,925.00	113,925.00	560,000.00	57,200.00	617,200.00	3,025,000.00	603,891.88	3,628,891.88
2027 - 28	85,000.00	26,800.00	111,800.00	575,000.00	45,850.00	620,850.00	2,810,000.00	521,182.50	3,331,182.50
2028 - 29	90,000.00	24,675.00	114,675.00	585,000.00	34,250.00	619,250.00	2,890,000.00	443,570.00	3,333,570.00
2029 - 30	90,000.00	22,425.00	112,425.00	590,000.00	21,762.50	611,762.50	2,945,000.00	361,220.00	3,306,220.00
2030 - 31	95,000.00	19,725.00	114,725.00	605,000.00	7,562.50	612,562.50	2,910,000.00	274,401.25	3,184,401.25
2031 - 32	95,000.00	16,875.00	111,875.00	-	-	-	2,375,000.00	192,722.50	2,567,722.50
2032 - 33	100,000.00	14,025.00	114,025.00	-	-	-	1,645,000.00	128,812.50	1,773,812.50
2033 - 34	100,000.00	11,025.00	111,025.00	-	-	-	1,080,000.00	83,875.00	1,163,875.00
2034 - 35	105,000.00	7,525.00	112,525.00	-	-	-	1,115,000.00	44,937.50	1,159,937.50
2035 - 36	110,000.00	3,850.00	113,850.00	-	-	-	620,000.00	13,412.50	633,412.50
	\$ 1,725,000.00	\$ 546,937.50	\$ 2,271,937.50	\$ 7,980,000.00	\$ 1,316,775.00	\$ 9,296,775.00	\$ 52,230,000.00	\$ 12,724,297.06	\$ 64,954,297.06

CITY OF HENDERSON

DIRECT and OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of JUNE 30, 2015

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)	\$ 22,870,027	52.42% (b)	\$ 11,988,468
Henderson County (d)			
Henderson County Public Properties Corp.	4,129,700	52.42% (b)	<u>2,164,789</u>
Subtotal, overlapping debt			\$ 14,153,257
City direct debt			<u>41,590,000</u>
Total direct and overlapping debt			<u><u>\$ 55,743,257</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 Henderson County Board of Education for fiscal year 2015.
- 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	Actual Taxable Value of Property	Percentage of Actual Taxable Value of Property	Population	Per Capita	Other Governmental Activities Debt		Business- Type Activities	Total Primary Government ^{c)}	Per Capita	Per Capita Income	Percentage of Personal Income
	General Obligation Bonds					Bond Anticipation Note	Capital Leases	Capital Leases				
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 ^{a)}	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 ^{b)}	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%
2014	35,500,000	1,771,067,333	2.00%	28,832	1,231	-	-	-	35,500,000	1,231	33,351	3.69%
2015	41,590,000	1,865,430,988	2.23%	28,900	1,439	-	-	-	41,590,000	1,439	34,958	4.12%

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

a) In addition to \$2.3 million in capital leases, the City issued \$5.23 million in general obligation bonds in 2007.

b) In 2009, the City drew down \$1.6 million of a \$4.0 million bond anticipation note.

c) 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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Bonded										
General bonded debt outstanding	\$ -	\$ -	\$ 5,230	\$ 5,005	\$ 4,775	\$ 18,000	\$ 29,125	\$ 37,395	\$ 35,500	\$ 41,590
Other bonded debt	-	-	-	-	1,584	-	-	-	-	-
Total	-	-	5,230	5,005	6,359	18,000	29,125	37,395	35,500	41,590
Estimated actual property value	\$ 1,396,033	\$ 1,423,495	\$ 1,486,361	\$ 1,599,707	\$ 1,647,584	\$ 1,747,829	\$ 1,771,067	\$ 1,833,587	\$ 1,844,100	\$ 1,865,431
Percentage of estimated actual property value	0%	0%	0.35%	0.31%	0.39%	1.03%	1.64%	2.04%	1.93%	2.23%
Population	27,666	27,666	27,768	27,768	27,933	28,757	28,853	28,911	28,832	28,900
Per capita	-	-	\$ 188	\$ 180	\$ 228	\$ 626	\$ 1,009	\$ 1,293	\$ 1,231	\$ 1,439
Less: Amounts set aside to repay general debt	-	-	-	269	1,018	918	1,131	1,725	2,124	1,979
Total net debt applicable to debt limit	-	-	\$ 5,230	\$ 4,736	\$ 5,341	\$ 17,082	\$ 27,994	\$ 35,670	\$ 33,376	\$ 39,611
Debt Limit	\$ 87,125	\$ 91,271	\$ 100,736	\$ 105,167	\$ 107,144	\$ 107,909	\$ 109,530	\$ 110,129	\$ 110,727	\$ 112,183
Total net debt applicable to limit	\$ 4,555	\$ 4,535	\$ 7,508	\$ 6,856	\$ 7,524	\$ 18,000	\$ 29,125	\$ 37,395	\$ 35,500	\$ 41,590
Legal Debt Limit a)	\$ 82,570	\$ 86,736	\$ 93,228	\$ 98,311	\$ 99,620	\$ 89,909	\$ 80,405	\$ 72,734	\$ 75,227	\$ 70,593
Legal Debt Margin b)	\$ 82,570	\$ 86,736	\$ 87,998	\$ 93,575	\$ 94,279	\$ 72,827	\$ 52,411	\$ 37,064	\$ 41,851	\$ 30,982
Legal debt margin as a percentage of the debt limit	100%	100%	94.4%	95.2%	94.6%	81.0%	65.2%	51.0%	55.6%	43.9%

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 10, 2016

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, 2014:		\$ 1,432,375,554
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>\$ 143,237,555</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)	Water and Sewer Revenue Bonds, Series 2006A ("2006A W&S Bonds")	\$ 3,110,000
(b)	General Obligation Bonds, Series 2007	2,905,000
(b)	General Obligation Bonds, Series 2010B	2,170,000
(c)	General Obligation Bonds, Series 2011A	1,745,000
(d)	Electric System Revenue Bonds, Series 2011A ("2011A ESR Bonds")	9,595,000
(e)	Electric System Revenue Bonds, Series 2011B ("2011B ESR Bonds")	3,065,000
(f)	General Obligation Bonds, Series 2012A	8,320,000
(g)	General Obligation Bonds, Series 2013A	8,505,000
(h)	General Obligation Bonds, Series 2014	7,680,000
(i)	General Obligation Bonds, Series 2015A	7,790,000
(j)	General Obligation Bonds, Series 2015B	1,710,000
(k)	General Obligation Bonds, Series 2015C	1,700,000
(l)	General Obligation Bonds, Series 2016A	1,725,000
(m)	General Obligation Bonds, Series 2016B	<u>7,980,000</u>
Total outstanding principal balance of all bonds, notes, commercial paper and other instruments:		<u>\$ 68,000,000</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)	2006A W&S Bonds	\$ (3,110,000)
(ii)	2011A ESR Bonds	(9,595,000)
(iii)	2011B ESR Bonds	<u>(3,065,000)</u>
Subtotal		(15,770,000)
(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:	<u>-</u>
Net Indebtedness subject to Constitutional Limit Pursuant to Section 158 of the Kentucky Constitution and KRS 66.041:		<u>\$ 52,230,000</u>
Legal Debt Margin (Maximum Permitted Indebtedness Less Net Indebtedness Subject to Constitutional Limit)		<u>\$ 91,007,555</u>

Total Authorized Positions by Fund

	Fiscal Year			Fiscal Year			Fiscal Year		
	2015	2016	2017	2015	2016	2017	2015	2016	2017
	Full-Time			Part-Time			Temporary/Seasonal/On-Call/Reserve		
General Fund									
Administration	22.00	23.00	23.00	1.00	0.00	0.00	1.00	1.00	1.00
Finance	32.00	28.00	28.00	4.00	3.00	3.00	0.00	0.00	0.00
Information Technology	0.00	6.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire	62.00	62.00	62.00	0.00	0.00	0.00	0.00	0.00	0.00
Parks & Recreation	14.00	14.00	14.00	2.00	2.00	2.00	22.00	22.00	22.00
Police	69.75	69.75	71.75	4.00	3.00	3.00	4.00	4.00	4.00
Public Works	23.75	24.75	24.75	0.00	0.00	0.00	0.00	0.00	0.00
General Fund Total	223.50	227.50	229.50	11.00	8.00	8.00	27.00	27.00	27.00
Gas System	26.00	26.00	26.00	0.00	0.00	0.00	4.00	2.00	3.00
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	13.00	13.00	2.00	2.00	2.00	3.00	3.00	3.00
Sanitation	18.50	18.50	18.50	0.00	0.00	0.00	3.00	3.00	3.00
Communications	15.25	16.25	16.25	0.00	0.00	0.00	4.00	4.00	4.00
GRAND TOTAL	313.00	317.00	319.00	13.00	10.00	10.00	41.00	39.00	40.00

Administration Department

PERSONNEL SCHEDULE City Manager	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<u>011</u>			
City Manager	1	1	1
Assistant City Manager	1	1	1
Executive Assistant	1	1	1
Administrative Secretary	1	1	1
Public Information Specialist (Part-time)	0	0	0
Public Information Officer	0	1	1
	4	5	5

PERSONNEL SCHEDULE City Attorney	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<u>012</u>			
City Attorney	1	1	1
Staff Attorney	1	0	0
Legal Secretary	1	1	1
	3	2	2

PERSONNEL SCHEDULE City Clerk	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<u>013</u>			
City Clerk	1	1	1
	1	1	1

PERSONNEL SCHEDULE Human Relations	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<u>016</u>			
Executive Director, Human Rights Commission	1	1	1
	1	1	1

PERSONNEL SCHEDULE Community Development	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<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 2015	Fiscal Year 2016	Fiscal Year 2017
<u>124</u>			
Human Resources Director	1	1	1
Human Resources Specialist	1	1	1
Human Resources Assistant	1	0	0
Safety & Training Coordinator	1	1	1
Benefits Coordinator	1	2	2
Human Resources Generalist	0	0	1
	5	5	6

PERSONNEL SCHEDULE Code Enforcement	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<u>233</u>			
Code Administrator	0.7	0.7	0.7
Code Inspector, Senior	1	0	0
Development Liaison	1	1	1
Code Inspector	2	2	2
Property Maintenance Inspector	0	1	1
Secretary	1	1	1
Office Assistant (Part-time)	1	0	0
	6.7	5.7	5.7

PERSONNEL SCHEDULE Engineering	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<u>377</u>			
Engineer	1	1	1
Engineering Assistant	1	0	0
Seasonal Engineering Intern	0	1	1
	2	2	2

Finance Department

PERSONNEL SCHEDULE Finance Administration	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<u>121</u>			
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Assistant Finance Director (Temporary)	0	1	1
Administrative Secretary	1	1	1
Administrative Clerk	1	1	1
Occupational Tax Administrator	0	0	1
Occupational Tax Representative, Senior	1	1	0
Occupational Tax Representative, (Part-time)	1	1	1
Account Technician, Senior	0.25	1.25	1.25
	6.25	8.25	8.25

PERSONNEL SCHEDULE Accounting	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<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	0	0
	12	11	11

PERSONNEL SCHEDULE Treasury	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<u>125</u>			
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
	11.75	11.75	11.75

Information Technology Department

PERSONNEL SCHEDULE Information Technology	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<u>122</u>			
Information Technology Director	0	1	1
Application Development Manager	0	1	1
Information Systems Manager	1	0	0
Application Development Supervisor	1	0	0
Network Administrator II	1	1	1
Network Administrator I	0	0	1
Personal Computer Support Specialist	1	1	0
Programmer / Analyst	1	1	1
I.T. Operations Technician	1	1	1
	6	6	6

Fire Department

PERSONNEL SCHEDULE Fire <u>232</u>	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Fire Chief	1	1	1
Assistant Fire Chief	3	3	3
Fire Captain	2	2	2
Fire Lieutenant	12	12	12
Fire Driver - Engineer	18	18	18
Firefighter	24	24	24
Administrative Secretary	1	1	1
Secretary	1	1	1
	62	62	62

Parks and Recreation Department

PERSONNEL SCHEDULE Parks	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<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 2015	Fiscal Year 2016	Fiscal Year 2017
<u>452</u>			
Golf Course Manager	1	1	1
Golf Course Maintenance Worker	1	1	1
Seasonal Grounds / Maintenance Worker	2	2	2
Seasonal Cashier	2	2	2
	6	6	6

PERSONNEL SCHEDULE Municipal Pool	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<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 2015	Fiscal Year 2016	Fiscal Year 2017
<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 2015	Fiscal Year 2016	Fiscal Year 2017
<u>231</u>			
Police Chief	1	1	1
Deputy Police Chief	1	1	1
Police Major	1.75	1.75	1.75
Police Lieutenant	4	4	4
Police Sergeant	6	6	6
Police Detective	6	6	6
Police Officer	41	41	43
Reserve Police Officer	4	4	4
Parking Enforcement Officer	1	1	1
School Crossing Guard	4	4	3
System Administrator	2	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
	77.75	77.75	78.75

Public Works Department

PERSONNEL SCHEDULE Public Works Administration	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<u>341</u>			
Public Works Director	1	1	1
Public Works Engineer	0	1	1
Secretary, Senior	0.5	0.5	0.5
	1.5	2.5	2.5

PERSONNEL SCHEDULE Municipal Facilities	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<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	3	3
Municipal Facilities Assistant	2	1	1
	6.5	6.5	6.5

PERSONNEL SCHEDULE Traffic Control	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<u>234</u>			
Street Superintendent	0.25	0.25	0.25
Secretary, Senior	0.5	0.5	0.5
Traffic Control Supervisor	0	0	1
Equipment Operator, Senior	2	2	2
Crew Worker, Senior	1	2	1
Crew Worker	3	2	2
	6.75	6.75	6.75

PERSONNEL SCHEDULE Central Garage	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<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 2015	Fiscal Year 2016	Fiscal Year 2017
<u>771</u>			
Gas System Director	1	1	1
Gas Operations Manager	1	1	1
Administrative Secretary	1	1	1
Gas System Analyst	1	1	1
Seasonal Engineering Intern	0	0	1
	4	4	5

PERSONNEL SCHEDULE Gas Distribution			
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<u>772</u>			
Gas Distribution Engineer	1	1	1
Gas Distribution Superintendent	1	1	1
Gas Technical Supervisor	1	0	0
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 Leader	0	1	1
Inventory Control Technician	1	1	1
Gas System Equipment Operator	3	3	3
Gas Measurement Technician	2	2	2
Gas Distribution Technician	2	2	2
Gas System Worker	3	3	3
Seasonal Gas System Worker	4	2	2
	26	24	24

Cemetery Fund

PERSONNEL SCHEDULE Cemeteries	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<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 2015	Fiscal Year 2016	Fiscal Year 2017
<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 2015	Fiscal Year 2016	Fiscal Year 2017
<u>015</u>			
Mass Transit Director	1	0	0
Transit Superintendent	0	1	1
Transit Mechanic Supervisor	0	1	1
Transit Supervisor	1	0	0
Office Assistant	1	1	1
Bus / Vehicle Mechanic	1	0	0
Bus Operator	9	9	9
Bus Operator (Part-time)	2	2	2
Bus Operator (On-Call)	3	3	3
Bus Preventive Maintenance Technician	1	1	1
	19	18	18

Sanitation Fund

PERSONNEL SCHEDULE Sanitation Collection	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<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	3	3	3
	17	17	17

PERSONNEL SCHEDULE Landfill	Authorized Positions		
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<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 2015	Fiscal Year 2016	Fiscal Year 2017
<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 2015	Fiscal Year 2016	Fiscal Year 2017
<u>018</u>			
Police Major	0.25	0.25	0.25
Communications Supervisor	1	1	1
Radio Network Systems Technician	0	1	1
Lead Communications Officer	2	2	2
Communications Officer	12	12	12
Communications Officer (on-call)	4	4	4
	19.25	20.25	20.25

City of Henderson, Kentucky
Grade & Salary Ranges
Effective July 1, 2016

<u>Grade</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
1	18,469.76	22,164.44	26,780.72
2	19,563.11	23,474.57	28,365.65
3	20,655.31	24,785.92	29,950.61
4	21,748.67	26,097.20	31,534.37
5	22,840.84	27,408.51	33,119.33
6	23,931.80	28,719.83	34,701.91
7	25,026.35	30,031.17	36,288.04
8	26,117.35	31,341.28	37,870.62
9	27,210.71	32,652.60	39,455.58
10	28,302.87	33,963.93	41,040.52
11	29,396.21	35,274.03	42,623.10
12	30,488.40	36,586.53	44,208.06
13	31,580.57	37,896.68	45,791.82
13.5	34,262.43	40,026.54	45,791.82
14	32,673.93	39,208.01	47,377.97
15	33,766.09	40,519.32	48,959.37
15.5	34,996.84	41,978.70	48,959.37
16	34,858.26	41,829.46	50,544.29
17	35,951.63	43,140.78	52,129.26
18	37,043.81	44,452.08	53,714.20
19	38,135.98	45,763.40	55,297.98
20	39,228.14	47,074.72	56,880.58
21	40,321.49	48,386.05	58,466.70
22	41,413.66	49,696.17	60,049.28
23	42,505.84	51,007.46	61,634.22
24	43,599.21	52,318.80	63,219.18
25	44,691.38	53,628.92	64,802.94
26	45,784.72	54,941.41	66,386.71
27	46,875.71	56,710.00	67,970.48
28	47,970.24	57,562.88	69,556.63
29	49,061.24	58,874.17	71,138.01
30	50,155.77	60,185.52	72,725.35
31	51,246.74	61,495.65	74,307.92
32	52,340.11	62,806.93	75,892.87
33	53,432.28	64,118.26	77,476.64
34	54,523.27	65,429.59	79,059.20
35	55,617.81	66,740.89	80,645.36
36	56,708.78	68,051.03	82,229.11
37	57,803.32	69,363.54	83,814.07
38	58,894.32	70,673.67	85,397.83
39	59,987.69	71,983.79	86,981.61
40	61,079.83	73,296.30	88,565.37
41	62,172.01	74,606.43	90,149.15
42	63,265.39	75,917.75	91,735.28
43	64,357.55	77,229.07	93,317.85
44	65,450.91	78,540.37	94,903.99
45	66,543.07	79,850.50	96,486.57
46	67,635.27	81,161.82	98,071.54
47	68,727.42	82,473.14	99,656.47
48	69,819.59	83,784.45	101,237.89
49	70,912.97	85,095.77	102,824.02
50	72,005.12	86,405.89	104,407.78

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
0230	33	Applications Programming Manager	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
C			
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
1302	12	Communications Officer	N
1304	13	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
E			
2310	31	Engineer	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
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 (hourly)	N
1101	13.5	Firefighter-In-Training (shift)	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
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
3106	19	Gas Measurement Technician Leader	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
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
0507	11	Human Resources Generalist	N
0510	17	Human Resources Specialist	N
0063	14	HWU Administrative Assistant	N
4341	21	HWU Assistant Utility System Superintendent	N
4339	33	HWU Automation Manager	E
4338	21	HWU Automation Specialist	N
4308	37	HWU Chief Engineer	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
4355	16	HWU Environmental Compliance & Pretreatment Coordinator	N
4340	17	HWU GIS Analyst	N
4339	30	HWU GIS Manager	E
4331	33	HWU Information System Manager	E
0302	10	HWU Inventory Control Technician	N
4335	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
4314	31	HWU Projects & Compliance Manager	E
4328	25	HWU Purchasing Manager	E
4349	9	HWU Receiving/Inventory Clerk	N
4307	20	HWU Safety & Training Coordinator	N
0060	9	HWU Secretary	N
0061	11	HWU Secretary, Senior	N
4306	9	HWU (SOC) Secretary	N
4305	11	HWU (SOC) 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

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
4319	14	HWU Utility System Worker III	N
4334	21	HWU Wastewater Treatment Operator Chief	N
4330	10	HWU Wastewater Treatment Operator I	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
4334	18	HWU Water Treatment Operator II	N
3100	16	HWU Welder/Fabricator	N
I			
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			
0214	18	Network Administrator I	N
0213	22	Network Administrator II	N
O			
0389	17	Occupational Tax Representative Administrator	N
0391	9	Occupational Tax Representative	N
0112	7	Office Assistant	N
P			
1000	7	Parking Enforcement Officer	N
4101	21	Parks and Cemeteries Superintendent	E
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
4117	30	Public Works Engineer	E
R			
1306	17	Radio Network Systems Technician	N
7005	8	Recreation Center Worker	N
7006	15	Recreation Facilities Supervisor	E
7010	23	Recreation Program Manager	E
0312	20	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
4009	9	Scale Operator	N
1001	3	School Crossing Guard	N
0060	9	Secretary	N
0061	11	Secretary, Senior	N

City of Henderson, Kentucky **Job Classifications & Grades**

Code	Grade	Classification Title	<u>FLSA</u>
4110	30	Street Superintendent	E
0212	17	System Administrator	N
T			
4039	12	Traffic Control Supervisor	N
4211	16	Transit Mechanic Supervisor	N
3711	30	Transit Superintendent	E
U			
3309	20	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>
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
4002	6	Sanitation Worker, Senior	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
4306	9	HWU (SOC) Secretary	N
4349	9	HWU Receiving/Inventory Clerk	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
4009	9	Scale Operator	N
0060	9	Secretary	N
3701	10	Bus Operator	N
4204	10	Bus Preventive Maintenance Technician	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
0507	11	Human Resources Generalist	N
4305	11	HWU (SOC) Secretary, Senior	N
0061	11	HWU Secretary, Senior	N
4315	11	HWU Utility System Worker II	N
0061	11	Secretary, Senior	N
1302	12	Communications Officer	N
3105	12	Gas Measurement Technician	N
3001	12	Gas System Equipment Operator	N
1202	12	Property Maintenance Inspector	N
4039	12	Traffic Control Supervisor	N
3303	12	Utilities Servicer	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
1304	13	Communications Officer, Lead	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
6104	13	Municipal Facilities Worker	N
1102	13.5	Firefighter	N
1100	13.5	Firefighter-In-Training (hourly)	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
4206	14	Vehicle Mechanic	N
4044	15	Heavy Equipment Operator, Senior	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
3100	16	HWU Welder/Fabricator	N
3100	16	Maintenance Welder	N
4211	16	Transit Mechanic 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
4340	17	HWU GIS Analyst	N
4302	17	HWU Utility System Crew Leader	N
4304	17	HWU Utility System Specialist	N
4356	17	HWU Water Quality Specialist	N
0389	17	Occupational Tax Representative Administrator	N
1306	17	Radio Network Systems Technician	N
0212	17	System Administrator	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
4334	18	HWU Water Treatment Operator II	N
0214	18	Network Administrator I	N
1008	18	Police Sergeant	N
3106	19	Gas Measurement Technician Leader	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
1106	20	Fire Captain	N
3003	20	Gas System Analyst	N
4335	20	HWU Maintenance Team Leader	N
4307	20	HWU Safety & Training Coordinator	N
0312	20	Revenue Supervisor	N
0515	20	Safety & Training Coordinator	N
3309	20	Utility Billing Supervisor	N
8020	21	Executive Director, Human Relations Commission	E
3004	21	Gas Construction Supervisor	N
4341	21	HWU Assistant Utility System Superintendent	N
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 II	N
1012	22	Police Lieutenant	E
7010	23	Recreation Program Manager	E
1208	24	Code Inspector, Senior	N
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
1210	30	Code Administrator	E
3006	30	Gas Distribution Superintendent	E
4329	30	HWU Construction Superintendent	E
4339	30	HWU GIS Manager	E
4311	30	HWU Utility System Superintendent	E
4117	30	Public Works Engineer	E
4108	30	Sanitation Superintendent	E
4110	30	Street Superintendent	E
3711	30	Transit Superintendent	E
2310	31	Engineer	E
4314	31	HWU Projects & Compliance Manager	E
6110	31	Municipal Facilities Superintendent	E
0230	33	Applications Programming Manager	E
3008	33	Gas Distribution Engineer	E
4339	33	HWU Automation Manager	E
4331	33	HWU Information System 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
1020	44	Police Chief	E
3020	45	Director, Gas System	E
0321	47	Director, Finance	E

GENERAL FUND REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 18,441,349	\$ 19,092,788	\$ 19,754,728	\$ 19,449,300	\$ 20,269,700	\$ 820,400	4.2%
Service Charges & Fees	536,801	541,587	532,590	543,550	530,700	(12,850)	-2.4%
Fines	22,390	26,828	23,750	28,500	24,500	(4,000)	-14.0%
Licenses & Permits	84,349	79,518	99,884	79,900	87,900	8,000	10.0%
Rents & Concessions	115,011	135,829	166,500	133,200	123,400	(9,800)	-7.4%
Sales of Surplus Property	174,843	12,708	727,595	20,400	21,100	700	3.4%
Interest	99,314	180,520	118,760	112,840	122,060	9,220	8.2%
Federal Grants	11,635	4,533	149,460	146,800	-	(146,800)	-100.0%
State Grants and Aid	472,213	497,686	512,786	581,270	645,600	64,330	11.1%
Local Reimbursement	2,709,266	2,729,549	2,779,900	2,805,540	2,980,740	175,200	6.2%
Other	101,609	58,962	45,732	30,000	30,000	-	0.0%
In Lieu of Tax Payments	3,140,095	3,143,332	3,143,799	3,143,700	3,144,300	600	0.0%
Total Revenue	\$ 25,908,875	\$ 26,503,840	\$ 28,055,484	\$ 27,075,000	\$ 27,980,000	\$ 905,000	3.3%
Expenditures:							
Personnel Services	\$ 16,142,769	\$ 16,581,022	\$ 17,149,582	\$ 17,692,790	\$ 18,386,230	\$ 693,440	3.9%
Supplies	814,750	741,621	748,982	904,540	912,460	7,920	0.9%
Maintenance	884,469	1,039,861	912,794	1,032,780	973,090	(59,690)	-5.8%
Services	2,304,310	2,602,227	2,632,946	3,317,080	3,328,130	11,050	0.3%
Sundry	473,863	467,771	497,809	491,000	528,700	37,700	7.7%
Capital	254,416	1,144,695	1,593,327	2,552,850	2,522,090	(30,760)	-1.2%
Transfers	3,670,826	3,971,265	4,470,044	5,919,960	5,279,300	(640,660)	-10.8%
Total Expenditures	\$ 24,545,403	\$ 26,548,462	\$ 28,005,484	\$ 31,911,000	\$ 31,930,000	\$ 19,000	0.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,363,472	\$ (44,622)	\$ 50,000	\$ (4,836,000)	\$ (3,950,000)		
Fund Balance 7/1	\$ 9,462,885	\$ 10,826,357	\$ 10,781,735	\$ 10,781,735	\$ 10,831,735		
Fund Balance 6/30	\$ 10,826,357	\$ 10,781,735	\$ 10,831,735	\$ 5,945,735	\$ 6,881,735		

GAS FUND REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
Gas Sales	\$ 20,259,890	\$ 17,647,288	\$ 13,242,000	\$ 16,000,000	\$ 15,592,000	\$ (408,000)	-2.6%
Penalties	72,037	65,952	32,000	55,000	55,000	-	0.0%
Taxable Sales	73	5,297	100	200	100	(100)	-50.0%
Service / Main Lines	17,214	62,089	14,000	17,500	17,500	-	0.0%
Service Charges	10,112	10,425	10,250	10,500	10,500	-	0.0%
Interest	31,932	38,442	20,853	20,800	21,400	600	2.9%
Other	2,996	27,188	9,806	8,500	6,500	(2,000)	-23.5%
Sale of Surplus Property	12,330	13,844	14,000	1,500	2,000	500	33.3%
PEAK Rebate	279,201	284,677	309,300	275,000	260,000	(15,000)	-5.5%
Total Revenue	\$ 20,685,785	\$ 18,155,202	\$ 13,652,309	\$ 16,389,000	\$ 15,965,000	\$ (424,000)	-2.6%
Expenditures:							
Personnel Services	\$ 1,626,672	\$ 1,588,763	\$ 1,719,578	\$ 1,786,590	\$ 1,876,510	\$ 89,920	5.0%
Cost of Natural Gas	15,626,742	12,825,296	8,715,000	11,645,000	11,174,000	(471,000)	-4.0%
Supplies	84,123	79,338	82,781	99,410	100,780	1,370	1.4%
Maintenance	248,025	208,997	230,930	218,660	262,210	43,550	19.9%
Services	108,658	199,234	195,285	228,260	261,460	33,200	14.5%
Sundry	2,611,767	2,659,331	2,470,655	2,695,500	2,553,000	(142,500)	-5.3%
Capital	10,305	21,852	294,080	350,580	183,040	(167,540)	-47.8%
Transfers	-	-	-	-	129,000	129,000	N/A
Total Expenditures	\$ 20,316,292	\$ 17,582,811	\$ 13,708,309	\$ 17,024,000	\$ 16,540,000	\$ (484,000)	-2.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ 369,493	\$ 572,391	\$ (56,000)	\$ (635,000)	\$ (575,000)		
Fund Balance 7/1	\$ 6,639,110	\$ 7,008,603	\$ 7,580,994	\$ 7,580,994	\$ 7,524,994		
Fund Balance 6/30	\$ 7,008,603	\$ 7,580,994	\$ 7,524,994	\$ 6,945,994	\$ 6,949,994		

PUBLIC WAY IMPROVEMENT FUND REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 234	\$ 436	\$ 477	\$ -	\$ -	\$ -	N/A
Municipal Aid	665,431	661,051	541,300	541,300	541,300	-	0.0%
Local Gov't Economic Assist.	101,365	87,581	33,970	56,700	23,700	(33,000)	-58.2%
Henderson Water Utility	145,314	110,097	82,094	70,000	85,000	15,000	21.4%
Miscellaneous	15,033	7,776	5,797	6,000	6,000	-	0.0%
Transfer from General	811,000	1,229,000	1,175,000	1,186,000	1,109,000	(77,000)	-6.5%
Total Revenue	\$ 1,738,377	\$ 2,095,941	\$ 1,838,638	\$ 1,860,000	\$ 1,765,000	\$ (95,000)	-5.1%
Expenditures:							
Personnel Services	\$ 663,949	\$ 614,673	\$ 604,324	\$ 662,060	\$ 690,970	\$ 28,910	4.4%
Supplies	87,378	73,910	66,048	84,070	83,260	(810)	-1.0%
Maintenance	960,401	1,353,537	1,113,000	1,164,500	955,000	(209,500)	-18.0%
Services	9,874	22,334	30,792	18,570	11,770	(6,800)	-36.6%
Sundry	23,533	26,500	23,933	27,800	24,000	(3,800)	-13.7%
Total Expenditures	\$ 1,745,135	\$ 2,090,954	\$ 1,838,097	\$ 1,957,000	\$ 1,765,000	\$ (192,000)	-9.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ (6,758)	\$ 4,987	\$ 541	\$ (97,000)	\$ -		
Fund Balance 7/1	\$ 25,504	\$ 18,746	\$ 23,733	\$ 23,733	\$ 24,274		
Fund Balance 6/30	\$ 18,746	\$ 23,733	\$ 24,274	\$ (73,267)	\$ 24,274		

SANITATION FUND REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
Collection Fees	\$ 2,350,453	\$ 2,468,738	\$ 2,383,632	\$ 2,374,000	\$ 2,403,000	\$ 29,000	1.2%
Transfer Station Fees	762,381	614,749	583,197	258,000	708,000	450,000	174.4%
Recycling Fees	123,355	123,904	123,800	123,000	124,000	1,000	0.8%
Interest	36,448	32,430	15,692	28,000	28,750	750	2.7%
Sale of Scrap and Equipment	27,128	16,831	23,070	21,000	9,000	(12,000)	-57.1%
Revenue from County	96,160	98,560	101,016	101,000	103,500	2,500	2.5%
Other	6,197	14,400	7,083	4,000	13,750	9,750	243.8%
Total Revenue	\$ 3,402,122	\$ 3,369,612	\$ 3,237,490	\$ 2,909,000	\$ 3,390,000	\$ 481,000	16.5%
Expenditures:							
Personnel Services	\$ 1,073,150	\$ 1,095,137	\$ 1,037,806	\$ 1,138,900	\$ 1,133,740	\$ (5,160)	-0.5%
Supplies	100,757	80,015	67,181	99,700	93,490	(6,210)	-6.2%
Maintenance	108,434	123,838	112,362	125,200	126,800	1,600	1.3%
Services	1,752,763	1,544,351	1,443,734	1,331,700	1,750,570	418,870	31.5%
Sundry	417,138	414,806	252,946	245,500	62,900	(182,600)	-74.4%
Capital	-	-	141,278	153,000	50,500	(102,500)	-67.0%
Transfers	-	-	-	-	44,000		
Total Expenditures	\$ 3,452,242	\$ 3,258,147	\$ 3,055,307	\$ 3,094,000	\$ 3,262,000	\$ 168,000	5.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ (50,120)	\$ 111,465	\$ 182,183	\$ (185,000)	\$ 128,000		
Fund Balance 7/1	\$ (603,525)	\$ (653,645)	\$ (542,180)	\$ (542,180)	\$ (359,997)		
Fund Balance 6/30	\$ (653,645)	\$ (542,180)	\$ (359,997)	\$ (727,180)	\$ (231,997)		

MASS TRANSIT FUND REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
Bus Fares	\$ 38,636	\$ 37,453	\$ 36,450	\$ 40,000	\$ 40,000	\$ -	0.0%
FTA Grant	557,014	405,183	770,884	1,049,380	843,000	(206,380)	-19.7%
State Grant	55,634	-	111,434	56,620	78,000	21,380	37.8%
Local Share (General Fund)	640,000	713,000	475,000	446,000	684,000	238,000	53.4%
Interest	189	76	354	-	-	-	N/A
Other	20,651	4,450	7,614	4,000	4,000	-	0.0%
Total Revenue	\$ 1,312,124	\$ 1,160,162	\$ 1,401,736	\$ 1,596,000	\$ 1,649,000	\$ 53,000	3.3%
Expenditures:							
Personnel Services	\$ 877,688	\$ 809,136	\$ 819,574	\$ 948,300	\$ 985,690	\$ 37,390	3.9%
Supplies	117,369	84,386	74,234	103,840	113,330	9,490	9.1%
Maintenance	81,258	84,965	85,880	83,950	81,700	(2,250)	-2.7%
Services	142,828	156,194	161,133	186,940	203,780	16,840	9.0%
Sundry	45,268	36,482	51,040	42,500	39,500	(3,000)	-7.1%
Capital	73,747	41,541	198,987	230,470	225,000	(5,470)	-2.4%
Total Expenditures	\$ 1,338,158	\$ 1,212,704	\$ 1,390,848	\$ 1,596,000	\$ 1,649,000	\$ 53,000	3.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ (26,034)	\$ (52,542)	\$ 10,888	\$ -	\$ -		
Fund Balance 7/1	\$ 150,120	\$ 124,086	\$ 71,544	\$ 71,544	\$ 82,432		
Fund Balance 6/30	\$ 124,086	\$ 71,544	\$ 82,432	\$ 71,544	\$ 82,432		

EMERGENCY COMMUNICATIONS FUND REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
911 Telephone Revenue	\$ 400,989	\$ 379,667	\$ 374,151	\$ 389,000	\$ 370,000	\$ (19,000)	-4.9%
911 Wireless Revenue	192,321	179,013	179,914	175,000	180,000	5,000	2.9%
State Grant	-	26,275	-	-	-	-	N/A
Transfer from General	300,000	298,000	476,000	1,097,000	967,000	(130,000)	-11.9%
Revenue from County	93,963	115,364	159,000	365,000	322,000	(43,000)	-11.8%
Interest	83	71	283	-	-	-	N/A
Total Revenue	\$ 987,356	\$ 998,390	\$ 1,189,348	\$ 2,026,000	\$ 1,839,000	\$ (187,000)	-9.2%
Expenditures:							
Personnel Services	\$ 761,265	\$ 709,923	\$ 705,114	\$ 1,027,370	\$ 1,080,000	\$ 52,630	5.1%
Supplies	5,648	6,409	7,730	9,330	9,330	-	0.0%
Maintenance	43,707	66,938	95,299	104,930	41,800	(63,130)	-60.2%
Services	137,098	209,902	137,132	134,370	127,870	(6,500)	-4.8%
Capital	22,295	8,876	387,000	750,000	580,000	(170,000)	-22.7%
Total Expenditures	\$ 970,013	\$ 1,002,048	\$ 1,332,275	\$ 2,026,000	\$ 1,839,000	\$ (187,000)	-9.2%
Excess (Deficiency) of Revenues Over Expenditures	\$ 17,343	\$ (3,658)	\$ (142,927)	\$ -	\$ -		
Fund Balance 7/1	\$ 32,558	\$ 49,901	\$ 46,243	\$ 46,243	\$ (96,684)		
Fund Balance 6/30	\$ 49,901	\$ 46,243	\$ (96,684)	\$ 46,243	\$ (96,684)		

CIVIL SERVICE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 4	\$ 3	\$ 3	\$ -	\$ -	\$ -	N/A
Employee Contributions	2,227	2,363	2,678	2,500	2,950	450	18.0%
Employer Match	2,227	2,363	2,678	2,500	2,950	450	18.0%
Transfer from General	192,000	168,000	180,000	187,000	179,000	(8,000)	-4.3%
Taxes	183	116	90	-	100	100	N/A
Other	75	75	-	-	-	-	N/A
Total Revenues	\$ 196,716	\$ 172,920	\$ 185,449	\$ 192,000	\$ 185,000	\$ (7,000)	-3.6%
Expenditures:							
Pension Benefits	\$ 164,567	\$ 158,029	\$ 159,213	\$ 162,690	\$ 155,290	\$ (7,400)	-4.5%
Health Benefits	17,185	17,268	22,187	25,600	26,000	400	1.6%
Other	2,541	3,410	3,410	3,710	3,710	-	0.0%
Total Expenditures	\$ 184,293	\$ 178,707	\$ 184,810	\$ 192,000	\$ 185,000	\$ (7,000)	-3.6%
Excess (Deficiency) of Revenues Over Expenditures	\$ 12,423	\$ (5,787)	\$ 639	\$ -	\$ -		
Fund Balance 7/1	\$ (7,970)	\$ 4,453	\$ (1,334)	\$ (1,334)	\$ (695)		
Fund Balance 6/30	\$ 4,453	\$ (1,334)	\$ (695)	\$ (1,334)	\$ (695)		

POLICE & FIRE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 5	\$ 2	\$ 2	\$ -	\$ -	\$ -	N/A
Transfer from General	412,000	399,000	378,000	423,000	404,000	(19,000)	-4.5%
Taxes	361	370	165	-	-	-	N/A
Total Revenues	\$ 412,366	\$ 399,372	\$ 378,167	\$ 423,000	\$ 404,000	\$ (19,000)	-4.5%
Expenditures:							
Pension Benefits	\$ 378,715	\$ 354,028	\$ 339,170	\$ 367,530	\$ 348,410	\$ (19,120)	-5.2%
Other	2,782	3,720	3,658	4,050	3,960	(90)	-2.2%
Health Insurance Benefits	37,747	38,457	34,593	51,420	51,630	210	0.4%
Total Expenditures	\$ 419,244	\$ 396,205	\$ 377,421	\$ 423,000	\$ 404,000	\$ (19,000)	-4.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ (6,878)	\$ 3,167	\$ 746	\$ -	\$ -		
Fund Balance 7/1	\$ (5,568)	\$ (12,446)	\$ (9,279)	\$ (9,279)	\$ (8,533)		
Fund Balance 6/30	\$ (12,446)	\$ (9,279)	\$ (8,533)	\$ (9,279)	\$ (8,533)		

HEALTH INSURANCE FUND REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 1,274	\$ 1,495	\$ 2,206	\$ 800	\$ 1,000	\$ 200	25.0%
Employee Contributions	408,264	390,652	384,008	400,000	395,000	(5,000)	-1.3%
Premiums - Water	1,073,055	1,125,738	1,026,934	1,200,600	1,334,000	133,400	11.1%
Premiums - Power & Light	529,532	560,436	483,703	565,800	629,000	63,200	11.2%
Premiums - 911	168,738	140,667	138,776	234,000	260,000	26,000	11.1%
Premiums - DSC	236,698	248,180	279,699	266,400	296,000	29,600	11.1%
Premiums - General Fund	2,880,446	2,930,679	3,336,874	3,348,000	3,752,000	404,000	12.1%
Premiums - Gas Fund	324,148	299,332	345,896	374,400	416,000	41,600	11.1%
Premiums - HART	179,232	169,804	180,438	187,200	208,000	20,800	11.1%
Premiums - PWI	145,167	131,983	138,270	169,200	188,000	18,800	11.1%
Premiums - Cemetery Fund	53,636	43,579	65,313	57,600	64,000	6,400	11.1%
Total Revenue	\$ 6,000,190	\$ 6,042,545	\$ 6,382,117	\$ 6,804,000	\$ 7,543,000	\$ 739,000	10.9%
Expenditures:							
Administration Expense	\$ 602,264	\$ 721,589	\$ 593,047	\$ 899,000	\$ 642,000	\$ (257,000)	-28.6%
Insurance Benefits	5,324,586	5,014,711	6,478,040	5,905,000	6,901,000	996,000	16.9%
Total Expenditures	\$ 5,926,850	\$ 5,736,300	\$ 7,071,087	\$ 6,804,000	\$ 7,543,000	\$ 739,000	10.9%
Excess (Deficiency) of Revenues Over Expenditures	\$ 73,340	\$ 306,245	\$ (688,970)	\$ -	\$ -		
Fund Balance 7/1	\$ (282,270)	\$ (208,930)	\$ 97,315	\$ 97,315	\$ (591,655)		
Fund Balance 6/30	\$ (208,930)	\$ 97,315	\$ (591,655)	\$ 97,315	\$ (591,655)		

HEALTH REIMBURSEMENT ARRANGEMENT REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 296	\$ 226	\$ 513	\$ -	\$ -	\$ -	N/A
Transfers	309,000	460,000	420,000	430,000	420,000	(10,000)	-2.3%
Total Revenue	309,296	460,226	420,513	430,000	420,000	(10,000)	-2.3%
Expenditures:							
Sundry Charges Total	\$ 415,007	\$ 398,482	\$ 411,974	\$ 430,000	\$ 420,000	\$ (10,000)	-2.3%
Total Expenditures	\$ 415,007	\$ 398,482	\$ 411,974	\$ 430,000	\$ 420,000	\$ (10,000)	-2.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ (105,711)	\$ 61,744	\$ 8,539	\$ -	\$ -		
Fund Balance 7/1	\$ 145,866	\$ 40,155	\$ 101,899	\$ 101,899	\$ 110,438		
Fund Balance 6/30	\$ 40,155	\$ 101,899	\$ 110,438	\$ 101,899	\$ 110,438		

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
Comm. Develop. Block Grant	\$ 123,460	\$ 98,688	\$ 606,186	\$ 321,000	\$ 510,000	\$ 189,000	58.9%
Total Revenue	\$ 123,460	\$ 98,688	\$ 606,186	\$ 321,000	\$ 510,000	\$ 189,000	58.9%
Expenditures:							
Acquisition	\$ 209	\$ -	\$ 4,200	\$ 4,000	\$ 2,000	\$ (2,000)	-50.0%
Rehabilitation	10,190	13,032	210,055	133,230	238,148	104,918	78.7%
Administration	45,768	42,115	42,240	42,240	42,590	350	0.8%
Public Facilities	9,428	5,015	20,918	109,850	195,320	85,470	77.8%
Public Services	34,326	31,587	31,680	31,680	31,942	262	0.8%
Total Expenditures	\$ 99,921	\$ 91,749	\$ 309,093	\$ 321,000	\$ 510,000	\$ 189,000	58.9%
Excess (Deficiency) of Revenues Over Expenditures	\$ 23,539	\$ 6,939	\$ 297,093	\$ -	\$ -		
Fund Balance 7/1	\$ (30,478)	\$ (6,939)	\$ -	\$ -	\$ 297,093		
Fund Balance 6/30	\$ (6,939)	\$ -	\$ 297,093	\$ -	\$ 297,093		

HOME GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
HOME Program	\$ -	\$ -	\$ -	\$ 198,000	\$ -	\$ (198,000)	-100.0%
Total Revenue	\$ -	\$ -	\$ -	\$ 198,000	\$ -	\$ (198,000)	-100.0%
Expenditures:							
Construction	\$ -	\$ -	\$ -	\$ 180,000	\$ -	\$ (180,000)	-100.0%
Administration	-	-	-	18,000	-	(18,000)	-100.0%
Total Expenditures	\$ -	\$ -	\$ -	\$ 198,000	\$ -	\$ (198,000)	-100.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 6/30	\$ -	\$ -	\$ -	\$ -	\$ -		

POLICE INVESTIGATION FUND REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sale of Equipment	\$ -	\$ 7,246	\$ 9,805	\$ -	\$ -	\$ -	N/A
Interest	437	372	435	200	200	-	0.0%
Federal Grant	37,835	-	-	-	-	-	N/A
Investigation Income	200	2,030	6,614	4,800	4,800	-	0.0%
Reserved Fund Balance	-	-	-	17,000	15,000	(2,000)	-11.8%
Total Revenue	\$ 38,472	\$ 9,648	\$ 16,854	\$ 22,000	\$ 20,000	\$ (2,000)	-9.1%
Expenditures:							
Special Services	\$ 63,375	\$ 41,597	\$ 15,395	\$ 22,000	\$ 20,000	\$ (2,000)	-9.1%
Total Expenditures	\$ 63,375	\$ 41,597	\$ 15,395	\$ 22,000	\$ 20,000	\$ (2,000)	-9.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ (24,903)	\$ (31,949)	\$ 1,459	\$ -	\$ -		
Fund Balance 7/1	\$ 69,924	\$ 45,021	\$ 13,072	\$ 13,072	\$ 14,531		
Fund Balance 6/30	\$ 45,021	\$ 13,072	\$ 14,531	\$ 13,072	\$ 14,531		

CEMETERY FUND REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sales	\$ 160,108	\$ 189,981	\$ 209,751	\$ 185,500	\$ 199,500	\$ 14,000	7.5%
Taxable Sales	1,591	1,019	1,830	1,500	1,500	-	0.0%
Interest	10	19	14	-	-	-	N/A
Transfer from General	207,000	161,000	170,000	262,000	204,000	(58,000)	-22.1%
Other	460	801	-	-	-	-	N/A
Total Revenues	\$ 369,169	\$ 352,820	\$ 381,595	\$ 449,000	\$ 405,000	\$ (44,000)	-9.8%
Expenditures:							
Personnel Services	\$ 220,081	\$ 213,081	\$ 242,268	\$ 250,250	\$ 252,680	\$ 2,430	1.0%
Supplies	14,095	10,408	8,883	17,940	14,230	(3,710)	-20.7%
Maintenance	22,130	22,343	10,650	16,860	16,850	(10)	-0.1%
Services	99,062	96,518	109,452	114,350	111,340	(3,010)	-2.6%
Sundry	9,713	9,502	9,886	9,600	9,900	0	0.0%
Capital	-	-	-	40,000	-	8,000	20.0%
Total Expenditures	\$ 365,081	\$ 351,852	\$ 381,139	\$ 449,000	\$ 405,000	\$ (44,000)	-9.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,088	\$ 968	\$ 456	\$ -	\$ -		
Fund Balance 7/1	\$ (11,033)	\$ (6,945)	\$ (5,977)	\$ (5,977)	\$ (5,521)		
Fund Balance 6/30	\$ (6,945)	\$ (5,977)	\$ (5,521)	\$ (5,977)	\$ (5,521)		

BOND FUND REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 87	\$ 46	\$ 56	\$ -	\$ -	\$ -	N/A
America Bond Subsidy	124,555	123,356	61,311	130,200	-	(130,200)	-100.0%
Tax Revenue	207	132	58	-	-	-	N/A
HWU Contribution	732,462	846,393	850,299	907,800	866,000	(41,800)	-4.6%
Transfer from General	777,000	778,000	913,873	914,000	1,243,000	329,000	36.0%
Transfer from Gas	-	-	-	-	129,000	129,000	N/A
Transfer from Sanitation	-	-	-	-	44,000	44,000	N/A
Transfer from Construction	1,362,280	1,365,470	1,763,491	1,703,000	2,026,000	323,000	19.0%
Total Revenue	\$ 2,996,591	\$ 3,113,397	\$ 3,589,088	\$ 3,655,000	\$ 4,308,000	\$ 653,000	17.9%
Expenditures:							
Interest	\$ 1,102,741	\$ 1,205,808	\$ 1,318,486	\$ 1,385,000	\$ 1,318,000	\$ (67,000)	-4.8%
Bonds	1,895,000	1,910,000	2,330,000	2,270,000	2,990,000	720,000	31.7%
Total Expenditures	\$ 2,997,741	\$ 3,115,808	\$ 3,648,486	\$ 3,655,000	\$ 4,308,000	\$ 653,000	17.9%
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,150)	\$ (2,411)	\$ (59,398)	\$ -	\$ -		
Fund Balance 7/1	\$ 69,606	\$ 68,456	\$ 66,045	\$ 66,045	\$ 6,647		
Fund Balance 6/30	\$ 68,456	\$ 66,045	\$ 6,647	\$ 66,045	\$ 6,647		

CONSTRUCTION FUND REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 25,880	\$ 17,166	\$ 17,371	\$ -	\$ -	\$ -	N/A
Federal Grant	273,616	1,249,524	-	600,000	537,500	(62,500)	-10.4%
State Grant	-	-	162,937	248,000	332,500	84,500	34.1%
County Contribution	-	95,319	285,957	-	-	-	N/A
Bond or Loan Proceeds	-	8,000,000	13,249,586	8,000,000	2,000,000	(6,000,000)	-75.0%
Reimbursable Services	251,290	1,440,401	-	-	-	-	N/A
Transfers from General	325,000	218,000	708,000	811,000	420,000	(391,000)	-48.2%
Total Revenue	\$ 875,786	\$ 11,020,410	\$ 14,423,851	\$ 9,659,000	\$ 3,290,000	\$ (6,369,000)	-65.9%
Expenditures:							
Loan Issuance Costs	\$ -	\$ -	\$ 82,156	\$ 330,000	\$ 75,000	\$ (255,000)	-77.3%
Radio Equipment	-	381,275	1,311,760	2,818,570	1,291,000	(1,527,570)	-54.2%
Street	524,193	1,692,189	471,233	859,000	592,500	(266,500)	-31.0%
Public Works Building	6,866	1,933,500	359,000	6,380,430	6,468,000	87,570	1.4%
Land Acquisition	-	1,204,700	221,302	200,000	-	(200,000)	-100.0%
Riverfront Improvements	94,407	-	-	600,000	537,500	(62,500)	-10.4%
Drive Thru Canopy	-	-	-	-	160,000	160,000	N/A
Transfer to General Fund	28,387	17,315	17,371	1,923,000	-	(1,923,000)	-100.0%
Transfer to Bond Fund	1,362,280	1,365,470	1,703,491	1,703,000	-	(1,703,000)	-100.0%
Total Expenditures	\$ 2,016,133	\$ 6,594,449	\$ 4,166,313	\$ 14,814,000	\$ 9,124,000	\$ (5,690,000)	-38.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,140,347)	\$ 4,425,961	\$ 10,257,538	\$ (5,155,000)	\$ (5,834,000)		
Fund Balance 7/1	\$ 29,692,524	\$ 28,552,177	\$ 32,978,138	\$ 32,978,138	\$ 43,235,676		
Fund Balance 6/30	\$ 28,552,177	\$ 32,978,138	\$ 43,235,676	\$ 27,823,138	\$ 37,401,676		

FLOOD MITIGATION FUND REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 39	\$ 44	\$ 35	\$ -	\$ -	\$ -	N/A
State Grant	229,847	91,884	183,023	850,000	667,000	(183,000)	-21.5%
Henderson County Contributions	58,720	53,643	31,168	230,000	97,000	(133,000)	-57.8%
Transfers from General	68,720	64,217	31,168	-	97,000	97,000	N/A
Total Revenue	\$ 357,326	\$ 209,788	\$ 245,394	\$ 1,080,000	\$ 861,000	\$ (219,000)	-20.3%
Expenditures:							
Canoe Creek Maintenance	\$ 278,148	\$ 80,201	\$ 243,836	\$ 1,080,000	\$ 861,000	\$ (219,000)	-20.3%
Professional Services	81,782	82,867	8,330	-	-	-	N/A
Total Expenditures	\$ 359,930	\$ 163,068	\$ 252,166	\$ 1,100,000	\$ 861,000	\$ (239,000)	-21.7%
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,604)	\$ 46,720	\$ (6,772)	\$ (20,000)	\$ -		
Fund Balance 7/1	\$ (44,115)	\$ (46,719)	\$ 1	\$ 1	\$ (6,771)		
Fund Balance 6/30	\$ (46,719)	\$ 1	\$ (6,771)	\$ (19,999)	\$ (6,771)		

ALL FUNDS REVENUE AND EXPENSE SUMMARY							
	2014 ACTUAL	2015 ACTUAL	2016 PROJECTION	2016 BUDGET	2017 BUDGET	2016 vs. 2017 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 18,442,100	\$ 19,093,406	\$ 19,755,041	\$ 19,449,300	\$ 20,269,800	\$ 820,500	4.2%
Gas Sales	20,259,890	17,647,288	13,242,000	16,000,000	15,592,000	(408,000)	-2.6%
Service Charges & Fees	4,415,048	4,355,536	4,223,984	3,913,050	4,366,200	453,150	11.6%
Fines	22,390	26,828	23,750	28,500	24,500	(4,000)	-14.0%
Licenses & Permits	84,349	79,518	99,884	79,900	87,900	8,000	10.0%
Rents & Concessions	115,011	135,829	166,500	133,200	123,400	(9,800)	-7.4%
Interest	196,232	271,348	177,054	162,640	173,410	10,770	6.6%
Federal Grants	1,128,115	1,881,284	1,587,841	2,445,380	1,890,500	(554,880)	-22.7%
State Grants	1,524,490	1,364,477	1,545,450	2,333,890	2,288,100	(45,790)	-2.0%
Local Reimbursement	3,354,713	4,642,933	3,439,135	3,571,540	3,588,240	16,700	0.5%
Bond or Loan Proceeds	-	8,000,000	13,249,586	8,000,000	2,000,000	(6,000,000)	-75.0%
Other	1,304,464	1,170,704	1,813,461	1,056,900	1,046,650	(10,250)	-1.0%
Transfers	11,727,114	12,350,478	13,536,734	14,770,000	15,939,000	1,169,000	7.9%
In Lieu of Tax Payments	3,140,095	3,143,332	3,143,799	3,143,700	3,144,300	600	0.0%
Total Revenue	\$ 65,714,011	\$ 74,162,961	\$ 76,004,219	\$ 75,088,000	\$ 70,534,000	\$ (4,554,000)	-6.1%
Expenditures:							
Personnel Services	\$ 21,963,788	\$ 22,179,517	\$ 22,833,409	\$ 24,113,500	\$ 24,987,150	\$ 873,650	3.6%
Insurance Benefits	5,739,593	5,413,193	6,890,014	6,335,000	7,321,000	986,000	15.6%
Cost of Natural Gas	15,626,742	12,825,296	8,715,000	11,645,000	11,174,000	(471,000)	-4.0%
Bond Payments	2,997,741	3,115,808	3,648,486	3,655,000	4,308,000	653,000	17.9%
Supplies	1,224,120	1,076,087	1,055,839	1,318,830	1,326,880	8,050	0.6%
Maintenance	2,626,572	2,980,680	2,804,751	3,826,880	3,318,450	(508,430)	-13.3%
Services	5,307,337	5,683,943	5,334,314	6,260,030	6,464,590	204,560	3.3%
Sundry	3,681,203	3,706,141	3,697,518	4,360,900	3,803,000	(557,900)	-12.8%
Capital	986,229	6,428,628	4,977,967	14,934,900	12,609,630	(2,325,270)	-15.6%
Transfers	5,061,493	5,354,050	6,190,906	9,545,960	5,452,300	(4,093,660)	-42.9%
Total Expenditures	\$ 65,214,818	\$ 68,763,343	\$ 66,148,204	\$ 85,996,000	\$ 80,765,000	\$ (5,231,000)	-6.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ 499,193	\$ 5,399,618	\$ 9,856,014	\$ (10,908,000)	\$ (10,231,000)		
Fund Balance 7/1	\$ 45,303,138	\$ 45,802,331	\$ 51,201,949	\$ 51,201,949	\$ 61,057,963		
Fund Balance 6/30	\$ 45,802,331	\$ 51,201,949	\$ 61,057,963	\$ 40,293,949	\$ 50,826,963		

CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Projection	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Fund 10 - General Fund							
31 Taxes							
3100	Current Property Tax	\$ 7,044,763	\$ 7,384,674	\$ 7,744,000	\$ 7,744,300	\$ 7,985,000	3.1%
3101	Vehicle Property Tax	645,179	664,293	673,401	650,000	680,000	4.6%
3102	Property Tax Discount	(58,605)	(64,071)	(65,720)	(69,400)	(71,400)	N/A
3104	Omitted Tangible Tax	145,924	85,851	56,378	65,000	65,100	0.2%
3105	Delinquent Property Tax	60,796	66,373	60,213	66,400	66,400	0.0%
3110	Penalty & Interest	42,093	40,238	41,015	42,000	42,000	0.0%
3115	Franchise Tax	674,160	679,169	684,000	689,000	689,000	0.0%
3121	Bank Deposits	147,332	149,765	154,795	152,600	157,200	3.0%
3125	Insurance Tax	4,580,176	4,741,126	4,816,096	4,681,400	4,891,400	4.5%
3130	Net Profits Tax	778,623	850,645	850,000	800,000	850,000	6.3%
3133	Co. Payroll Tax	-	-	49,050	48,000	85,000	77.1%
3135	Payroll Tax	4,380,908	4,494,725	4,719,000	4,580,000	4,860,000	6.1%
3136	1% Rebate Program	-	-	(27,500)	-	(30,000)	N/A
3150	In Lieu of Tax - Housing	95,371	98,608	99,075	99,000	99,600	0.6%
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		21,581,444	22,236,120	22,898,527	22,593,000	23,414,000	3.6%
32 Service Fees							
3221	Service Charges	395,760	384,555	382,500	380,000	382,000	0.5%
3225	Check Collection Fee	2,350	2,510	2,130	2,700	2,500	-7.4%
3231	Warrant Service Fee	47,718	56,566	56,000	53,000	55,000	3.8%
3235	Appeal Board Fees	640	664	650	750	650	-13.3%
3240	Swimming Pool Fees	25,711	20,474	19,800	26,000	20,000	-23.1%
3245	Golf Course Fees	14,510	33,103	29,300	32,000	30,000	-6.3%
3260	Alarm Monitoring Fee	8,550	4,050	4,050	8,000	4,050	-49.4%
3265	False Alarm Services	4,650	5,500	5,900	5,600	6,000	7.1%
3274	Law Enforcement	36,529	33,081	31,760	35,000	30,000	-14.3%
3280	Service Chg.-nuisance	43	844	500	500	500	0.0%
3325	Criminal Littering Fines	340	240	-	-	-	N/A
Service Fees Total		536,801	541,587	532,590	543,550	530,700	-2.4%
33 Fines & Forfeitures							
3305	Parking Fines	21,640	26,613	23,500	28,000	24,000	-14.3%
3306	Park. Ticket Summons	450	215	250	500	500	0.0%
3320	Other Police Fines	300	-	-	-	-	N/A
Fines & Forfeitures Total		22,390	26,828	23,750	28,500	24,500	-14.0%
34 License & Permits							
3405	Liquor & Beer License	23,561	24,122	23,500	23,500	23,500	0.0%
3410	Building Permits	28,056	24,065	37,150	20,700	30,000	44.9%
3420	Electrical Permits	12,997	10,251	19,194	13,000	14,000	7.7%
3425	Boat Launch Permits	13,735	15,045	13,855	16,000	14,200	-11.3%
3430	Fireworks Permits	6,000	5,000	5,000	6,000	5,000	-16.7%
3435	Resident Parking Permit	-	1,035	1,185	700	1,200	71.4%
License & Permits Total		84,349	79,518	99,884	79,900	87,900	10.0%

CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Projection	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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	7,067	24,657	21,445	21,300	21,500	0.9%
3510	Rent-Other	17,003	17,651	17,519	18,000	18,000	0.0%
3515	Concession-JKF Center	761	388	164	-	-	N/A
3516	Concessions - Pool	7,159	9,561	10,302	7,000	10,000	42.9%
3517	Concession-Golf	1,180	5,129	4,170	7,500	5,000	-33.3%
3520	Rent-Municipal Lands	79,441	76,043	110,500	77,000	66,500	-13.6%
Rents Total		115,011	135,829	166,500	133,200	123,400	-7.4%
36 Sale of Property							
3615	Photostatic Copy Fees	9,345	10,036	10,920	9,400	10,100	7.4%
3620	Sale of Land	150,000	100	700,144	-	-	N/A
3622	Sale of Equipment	2,937	5	96	3,000	3,000	0.0%
3623	Sale of Vehicles	12,502	2,211	16,358	8,000	8,000	0.0%
3628	Disc Golf Sales	59	356	77	-	-	N/A
Sale of Property Total		174,843	12,708	727,595	20,400	21,100	3.4%
37 Other Revenue							
3700	Interest Income	99,314	180,520	118,760	112,840	122,060	8.2%
3705	Recreational Activities	-	630	-	-	-	N/A
3710	Govt Service Chg-Water	570,000	580,000	599,000	599,000	636,000	6.2%
3715	Govt Service Chg-Elect	614,000	623,000	644,000	644,000	682,000	5.9%
3719	Govt Service Chg-HART	110,000	118,000	119,000	119,000	136,000	14.3%
3720	Govt Service Chg-Gas	873,000	895,000	924,000	924,000	993,000	7.5%
3721	Govt Service Chg-DSC	223,000	232,000	238,000	238,000	271,000	13.9%
3725	Govt Service Chg-Coun.	53,420	45,315	44,800	46,400	98,200	111.6%
3730	Insurance Recovery	51,652	29,569	15,000	20,000	20,000	0.0%
3753	Federal Grant	11,635	4,533	149,460	146,800	-	-100.0%
3754	State Grant	31,120	27,479	42,516	83,600	155,000	85.4%
3761	KLEFPF	214,476	233,306	233,870	250,380	246,800	-1.4%
3762	FIP	226,617	236,901	236,400	247,290	243,800	-1.4%
3774	Donations	20,161	8,857	11,970	10,000	10,000	0.0%
3799	Unclassified	1,409	2,591	2,462	-	-	N/A
3830	Reimbursable Services	265,846	236,234	211,100	235,140	164,540	-30.0%
Other Revenue Total		3,365,650	3,453,935	3,590,338	3,676,450	3,778,400	2.8%
38 Transfers							
3860	Transfer from Constr.	28,387	17,315	16,300	-	-	N/A
Transfers Total		28,387	17,315	16,300	-	-	N/A
GENERAL FUND REVENUE TOTAL		\$25,908,875	\$26,503,840	\$28,055,484	\$27,075,000	\$27,980,000	3.3%

CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Projection	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Fund 20 - Gas Fund

32 Service Fees

3221	Service Charges	\$ 10,112	\$ 10,425	\$ 10,250	\$ 10,500	\$ 10,500	0.0%
Service Fees Total		10,112	10,425	10,250	10,500	10,500	0.0%

36 Sale of Property

3622	Sale of Equipment	12,330	13,844	14,000	1,500	2,000	33.3%
3625	Taxable Sales	73	5,297	100	200	100	-50.0%
Sale of Property Total		12,403	19,141	14,100	1,700	2,100	23.5%

37 Other Revenue

3700	Interest Income	31,932	38,442	20,853	20,800	21,400	2.9%
3730	Insurance Recovery	14	-	6,806	-	-	N/A
3830	Reimbursable Services	(6,761)	21,210	2,000	2,500	2,000	-20.0%
Other Revenue Total		25,185	59,652	29,659	23,300	23,400	0.4%

39 Gas Revenue

3900	Gas Sales	20,259,890	17,647,288	13,242,000	16,000,000	15,592,000	-2.6%
3920	Penalties	72,037	65,952	32,000	55,000	55,000	0.0%
3940	Gas Mains	3,000	49,822	6,000	7,500	7,500	0.0%
3945	Service Lines	14,214	12,267	8,000	10,000	10,000	0.0%
3960	PEAK Return	279,201	284,677	309,300	275,000	260,000	-5.5%
3990	Miscellaneous	9,743	5,978	1,000	6,000	4,500	-25.0%
Gas Revenue Total		20,638,085	18,065,984	13,598,300	16,353,500	15,929,000	-2.6%

GAS FUND REVENUE TOTAL		\$20,685,785	\$18,155,202	\$13,652,309	\$16,389,000	\$15,965,000	-2.6%
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Fund 29 - Health Reimbursement Arrangement (HRA)

37 Other Revenue

3700	Interest Income	\$ 296	\$ 226	\$ 513	\$ -	\$ -	N/A
Other Revenue Total		296	226	513	-	-	N/A

38 Transfers

3855	Transfer from Health Ins.	309,000	460,000	420,000	430,000	420,000	-2.3%
Transfers Total		309,000	460,000	420,000	430,000	420,000	-2.3%

HRA FUND REVENUE TOTAL		\$ 309,296	\$ 460,226	\$ 420,513	\$ 430,000	\$ 420,000	-2.3%
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CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Projection	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Fund 32 - Civil Service Pension Fund

37 Other Revenue

3700	Interest Income	\$ 4	\$ 3	\$ 3	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,227	2,363	2,678	2,500	2,950	18.0%
3723	Income Match Sanit.	2,227	2,363	2,678	2,500	2,950	18.0%
3724	Tax Revenue	183	116	90	-	100	N/A
3799	Unclassified	75	75	-	-	-	N/A
3851	Transfer from General	192,000	168,000	180,000	187,000	179,000	-4.3%
Other Revenue Total		196,716	172,920	185,449	192,000	185,000	-3.6%

CIVIL SERVICE REVENUE TOTAL	\$ 196,716	\$ 172,920	\$ 185,449	\$ 192,000	\$ 185,000	-3.6%
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Fund 33 - Police & Fire Pension Fund

37 Other Revenue

3700	Interest Income	\$ 5	\$ 2	\$ 2	\$ -	\$ -	N/A
3724	Tax Revenue	361	370	165	-	-	N/A
3851	Transfer from General	412,000	399,000	378,000	423,000	404,000	-4.5%
Other Revenue Total		412,366	399,372	378,167	423,000	404,000	-4.5%

POLICE & FIRE REVENUE TOTAL	\$ 412,366	\$ 399,372	\$ 378,167	\$ 423,000	\$ 404,000	-4.5%
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Fund 40 - Cemetery Fund

36 Sale of Property

3600	Cemetery Spaces	\$ 37,276	\$ 33,474	\$ 56,700	\$ 56,000	\$ 56,000	0.0%
3605	Grave Openings	98,730	116,400	115,980	100,000	110,000	10.0%
3610	Other Cemetery Serv.	17,102	20,107	18,571	17,000	18,500	8.8%
3625	Taxable Sales	1,591	1,019	1,830	1,500	1,500	0.0%
3630	Mausoleum Sales	7,000	20,000	18,500	12,500	15,000	20.0%
Sale of Property Total		161,699	191,000	211,581	187,000	201,000	7.5%

37 Other Revenue

3700	Interest Income	10	19	14	-	-	N/A
3799	Unclassified	460	801	-	-	-	N/A
Other Revenue Total		470	820	14	-	-	N/A

38 Transfers

3851	Transfer from General	207,000	161,000	170,000	262,000	204,000	-22.1%
Transfer Total		207,000	161,000	170,000	262,000	204,000	-22.1%

CEMETERY REVENUE TOTAL	\$ 369,169	\$ 352,820	\$ 381,595	\$ 449,000	\$ 405,000	-9.8%
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CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Projection	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Fund 45 - Health Insurance Fund

37 Other Revenue

3700	Interest Income	\$ 1,274	\$ 1,495	\$ 2,206	\$ 800	\$ 1,000	25.0%
3778	Premiums - 911	168,738	140,667	138,776	234,000	260,000	11.1%
3781	Premiums - Water	1,073,055	1,125,738	1,026,934	1,200,600	1,334,000	11.1%
3782	Premiums - Power Light	529,532	560,436	483,703	565,800	629,000	11.2%
3784	Premiums - Sanitation	236,698	248,180	279,699	266,400	296,000	11.1%
3785	Premiums - Cemetery	53,636	43,579	65,313	57,600	64,000	11.1%
3786	Premiums - General	2,880,446	2,930,679	3,336,874	3,348,000	3,752,000	12.1%
3787	Premiums - Gas	324,148	299,332	345,896	374,400	416,000	11.1%
3788	Premiums - HART	179,232	169,804	180,438	187,200	208,000	11.1%
3789	Premiums - PWI	145,167	131,983	138,270	169,200	188,000	11.1%
3795	Employee Contri. + 1	408,264	390,652	384,008	400,000	395,000	-1.3%
Other Revenue Total		6,000,190	6,042,545	6,382,117	6,804,000	7,543,000	10.9%

HEALTH INS. REVENUE TOTAL	\$ 6,000,190	\$ 6,042,545	\$ 6,382,117	\$ 6,804,000	\$ 7,543,000	10.9%
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Fund 48- Bond Fund

37 Other Revenue

3700	Interest Income	\$ 87	\$ 46	\$ 56	\$ -	\$ -	N/A
3724	Property Tax Revenue	207	132	58	-	-	N/A
3777	America Bond Subsidy	124,555	123,356	61,311	130,200	-	-100.0%
3797	HWU Contribution	732,462	846,393	850,299	907,800	866,000	-4.6%
3851	Transfer from General	777,000	778,000	913,873	914,000	1,243,000	36.0%
3852	Transfer from Gas	-	-	-	-	129,000	N/A
3860	Transfer from Constr.	1,362,280	1,365,470	1,763,491	1,703,000	2,026,000	19.0%
3862	Transfer from Sanitation	-	-	-	-	44,000	N/A
Other Revenue Total		2,996,591	3,113,397	3,589,088	3,655,000	4,308,000	17.9%

BOND FUND REVENUE TOTAL	\$ 2,996,591	\$ 3,113,397	\$ 3,589,088	\$ 3,655,000	\$ 4,308,000	17.9%
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Fund 50 - Public Way Improvement (PWI) Fund

37 Other Revenue

3700	Interest Income	\$ 234	\$ 436	\$ 477	\$ -	\$ -	N/A
3751	LGEA-Coal	46,896	39,086	9,453	-	-	N/A
3752	LGEA-Mineral	54,469	48,495	24,517	56,700	23,700	-58.2%
3756	Municipal Aid	665,431	661,051	541,300	541,300	541,300	0.0%
3799	Other	217	25	-	-	-	N/A
3830	Reimbursable Services	14,816	7,751	5,797	6,000	6,000	0.0%
3835	Service Cuts	145,314	110,097	82,094	70,000	85,000	21.4%
3851	Transfer from General	811,000	1,229,000	1,175,000	1,186,000	1,109,000	-6.5%
Other Revenue Total		1,738,377	2,095,941	1,838,638	1,860,000	1,765,000	-5.1%

PWI REVENUE TOTAL	\$ 1,738,377	\$ 2,095,941	\$ 1,838,638	\$ 1,860,000	\$ 1,765,000	-5.1%
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CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Projection	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Fund 51 - Construction Fund

37 Other Revenue

3700	Interest Income	\$ 25,880	\$ 17,166	\$ 17,371	\$ -	\$ -	N/A
3753	Federal Grant	273,616	1,249,524	-	600,000	537,500	-10.4%
3754	State Grant	-	-	162,937	248,000	332,500	34.1%
3764	County Contributions	-	95,319	285,957	-	-	N/A
3777	Bond Proceeds	-	8,000,000	13,249,586	8,000,000	2,000,000	-75.0%
Other Revenue Total		299,496	9,362,009	13,715,851	8,848,000	2,870,000	-67.6%

38 Transfers

3830	Reimbursable Services	251,290	1,440,401	-	-	-	N/A
3851	Transfer from General	325,000	218,000	708,000	811,000	420,000	-48.2%
Transfers Total		576,290	1,658,401	708,000	811,000	420,000	(0)

CONSTR. FUND REVENUE TOTAL	\$ 875,786	\$11,020,410	\$14,423,851	\$ 9,659,000	\$ 3,290,000	-65.9%
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Fund 53 - Flood Mitigation Fund

37 Other Revenue

3700	Interest Income	\$ 39	\$ 44	\$ 35	\$ -	\$ -	N/A
3754	State Grant	229,847	91,884	183,023	850,000	667,000	-21.5%
3764	County Contribution	58,720	53,643	31,168	230,000	97,000	-57.8%
3830	City Contribution	68,720	64,217	31,168	-	97,000	N/A
Other Revenue TOTAL		357,326	209,788	245,394	1,080,000	861,000	-20.3%

FLOOD MITIGATION REVENUE	\$ 357,326	\$ 209,788	\$ 245,394	\$ 1,080,000	\$ 861,000	-20.3%
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Fund 56 - HART FUND

32 Service Fees

3200	Bus Fares	\$ 38,636	\$ 37,453	\$ 36,450	\$ 40,000	\$ 40,000	0.0%
Service Fees Total		38,636	37,453	36,450	40,000	40,000	0.0%

37 Other Revenue

3700	Interest Income	189	76	354	-	-	N/A
3753	Federal Grant	557,014	405,183	770,884	1,049,380	843,000	-19.7%
3754	State Grant	55,634	-	111,434	56,620	78,000	37.8%
3755	Transfer from General	640,000	713,000	475,000	446,000	684,000	53.4%
3765	KY Fuel Tax Refund	6,011	4,243	4,165	4,000	4,000	0.0%
3799	Other	14,640	207	1,567	-	-	N/A
Other Revenue Total		1,273,488	1,122,709	1,363,404	1,556,000	1,609,000	3.4%

HART FUND REVENUE TOTAL	\$ 1,312,124	\$ 1,160,162	\$ 1,401,736	\$ 1,596,000	\$ 1,649,000	3.3%
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CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Projection	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Fund 57 - Sanitation Fund							
32 Service Fees							
3210	Refuse Fee	\$ 2,094,365	\$ 2,108,568	\$ 2,086,386	\$ 2,074,000	\$ 2,096,000	1.1%
3211	Recycling Fee	123,355	123,904	123,800	123,000	124,000	0.8%
3217	Landfill - Commercial	256,088	360,170	297,246	300,000	307,000	2.3%
Service Fees Total		2,473,808	2,592,642	2,507,432	2,497,000	2,527,000	1.2%
36 Sale of Property							
3622	Sale of Vehicles	6,753	2,202	14,000	-	-	N/A
3625	Taxable Sales	6,197	8,853	7,083	4,000	6,000	50.0%
Sale of Property Total		12,950	11,055	21,083	4,000	6,000	50.0%
37 Other Revenue							
3700	Interest Income	36,448	32,430	15,692	28,000	28,750	2.7%
3730	Insurance Recovery	-	3,403	-	-	-	N/A
3747	Transfer Station Fees	762,381	614,749	583,197	258,000	708,000	174.4%
3764	County Contribution	96,160	98,560	101,016	101,000	103,500	2.5%
3776	Scrap Sales	20,375	14,629	9,070	21,000	9,000	-57.1%
3799	Other	-	2,144	-	-	7,750	N/A
Other Revenue Total		915,364	765,915	708,975	408,000	857,000	110.0%
SANITATION REVENUE TOTAL		\$ 3,402,122	\$ 3,369,612	\$ 3,237,490	\$ 2,909,000	\$ 3,390,000	16.5%

Fund 58 - 911

32 Service Fees							
3270	911 Fee	\$ 400,989	\$ 379,667	\$ 374,151	\$ 389,000	\$ 370,000	-4.9%
3272	Wireless 911 Revenue	192,321	179,013	179,914	175,000	180,000	2.9%
Service Fees Total		593,310	558,680	554,065	564,000	550,000	-2.5%
37 Other Revenue							
3700	Interest Income	83	71	283	-	-	N/A
3754	State Grant	-	26,275	-	-	-	N/A
3764	Revenue from County	93,963	115,364	159,000	365,000	322,000	-11.8%
Other Revenue Total		94,046	141,710	159,283	365,000	322,000	-11.8%
38 Transfers							
3851	Transfer from General	300,000	298,000	476,000	1,097,000	967,000	-11.9%
Transfers Total		300,000	298,000	476,000	1,097,000	967,000	-11.9%
911 REVENUE TOTAL		\$ 987,356	\$ 998,390	\$ 1,189,348	\$ 2,026,000	\$ 1,839,000	-9.2%

CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Projection	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Fund 81 - Community Development Block Grant (CDBG) Fund

37 Other Revenue

3760	CDBG Revenue	\$ 123,460	\$ 98,688	\$ 606,186	\$ 321,000	\$ 510,000	58.9%
Other Revenue Total		123,460	98,688	606,186	321,000	510,000	58.9%

CDBG FUND REVENUE TOTAL	\$ 123,460	\$ 98,688	\$ 606,186	\$ 321,000	\$ 510,000	58.9%
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Fund 84 - HOME FUND

37 Other Revenue

3766	HOME Program	\$ -	\$ -	\$ -	\$ 198,000	\$ -	-100.0%
Other Revenue Total		-	-	-	198,000	-	-100.0%

HOME FUND REVENUE TOTAL	\$ -	\$ -	\$ -	\$ 198,000	\$ -	-100.0%
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Fund 85 - Police Investigation

36 Sale of Property

3622	Sale of Equipment	\$ -	\$ 416	\$ 1,678	\$ -	\$ -	N/A
3623	Sale of Vehicles	-	6,830	8,127	-	-	N/A
Sale of Property Total		-	7,246	9,805	-	-	N/A

37 Other Revenue

3700	Interest Income	437	372	435	200	200	0.0%
3753	Federal Grant	37,835	-	-	-	-	N/A
3757	Investigation Revenue	200	2,030	6,614	4,800	4,800	0.0%
Other Revenue Total		38,472	2,402	7,049	5,000	5,000	0.0%

POLICE INVEST. REVENUE TOTAL	\$ 38,472	\$ 9,648	\$ 16,854	\$ 22,000	\$ 20,000	-9.1%
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GRAND TOTAL	\$65,714,011	\$74,162,961	\$76,004,219	\$75,088,000	\$70,534,000
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**CITY OF HENDERSON, KY
OPERATING BUDGET FOR FISCAL 2017
GENERAL FUND CONSOLIDATED**

Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Approved Budget	2017 Proposed Budget	% CHANGE '16 vs. '17
Fund 10 - General Fund						
Taxes	\$ 18,441,349	\$ 19,092,788	\$ 19,754,728	\$ 19,449,300	\$ 20,269,700	4.2%
Service Charges / Fees	536,801	541,587	532,590	543,550	530,700	-2.4%
Fines	22,390	26,828	23,750	28,500	24,500	-14.0%
License and Permits	84,349	79,518	99,884	79,900	87,900	10.0%
Rents and Concessions	115,011	135,829	166,500	133,200	123,400	-7.4%
Sales of Surplus Property	174,843	12,708	727,595	20,400	21,100	3.4%
Other	3,394,037	3,471,250	3,606,638	3,676,450	3,778,400	2.8%
In Lieu of Tax Payments	3,140,095	3,143,332	3,143,799	3,143,700	3,144,300	0.0%
Total Revenue	\$ 25,908,875	\$ 26,503,840	\$ 28,055,484	\$ 27,075,000	\$ 27,980,000	3.3%
Personnel Services	\$ 16,142,768	\$ 16,581,016	\$ 17,149,582	\$ 17,692,790	\$ 18,382,230	3.9%
Supplies	814,733	741,324	748,982	904,540	912,460	0.9%
Maintenance & Repairs	884,014	1,039,862	912,794	1,032,780	973,090	-5.8%
Services	2,304,770	2,597,230	2,632,946	3,317,080	3,331,930	0.4%
Sundry with Debt	473,863	467,771	497,809	491,000	528,700	7.7%
Capital Outlay	254,416	1,144,696	1,593,327	2,552,850	2,522,090	-1.2%
Transfers	3,670,818	3,976,267	4,470,044	5,919,960	5,279,800	-10.8%
Total Expense	\$ 24,545,382	\$ 26,548,166	\$ 28,005,484	\$ 31,911,000	\$ 31,930,300	0.1%
NET	\$ 1,363,493	\$ (44,326)	\$ 50,000	\$ (4,836,000)	\$ (3,950,300)	

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 2015 tax rates per \$100 for real and personal property were \$0.591 and \$0.813 respectively. For the fiscal year 2016, the General Fund's real property tax revenue was approximately \$6.66 million and its personal tax was \$1.09 million. The 2017 estimates are based on a real estate rate of \$0.604 or slightly higher than the fiscal 2016 rate.

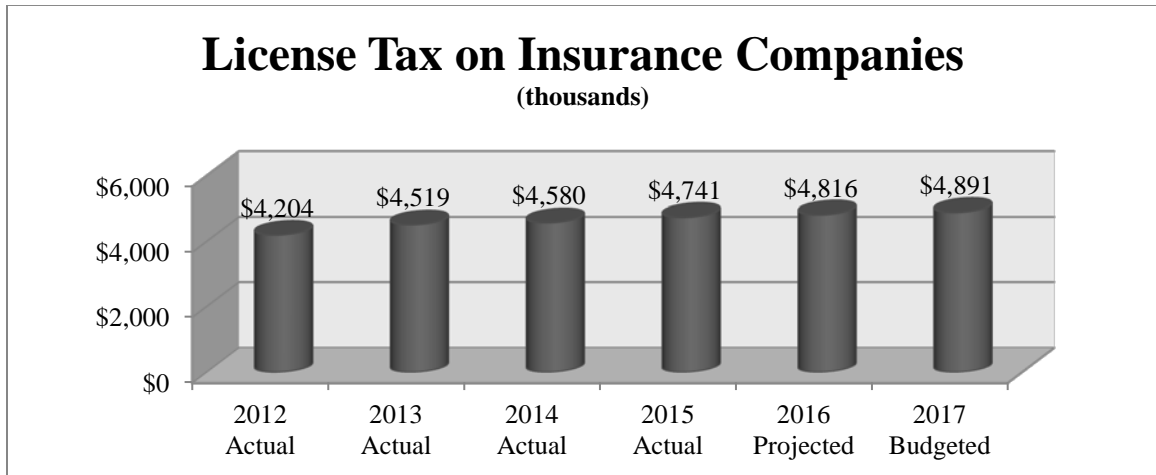


Occupational License Taxes – The City of Henderson follows Chapter 67 of the Kentucky Revised Statutes as it relates to occupational license tax. The tax is assessed against gross wages paid to employees within the City limits and against the net profits of businesses operating within the City. The occupational taxes were implemented in January 2006. The tax rate is 1% for both taxes which in fiscal 2016 will generate approximately \$4.7 million in payroll taxes and \$850,000 in net profit taxes.

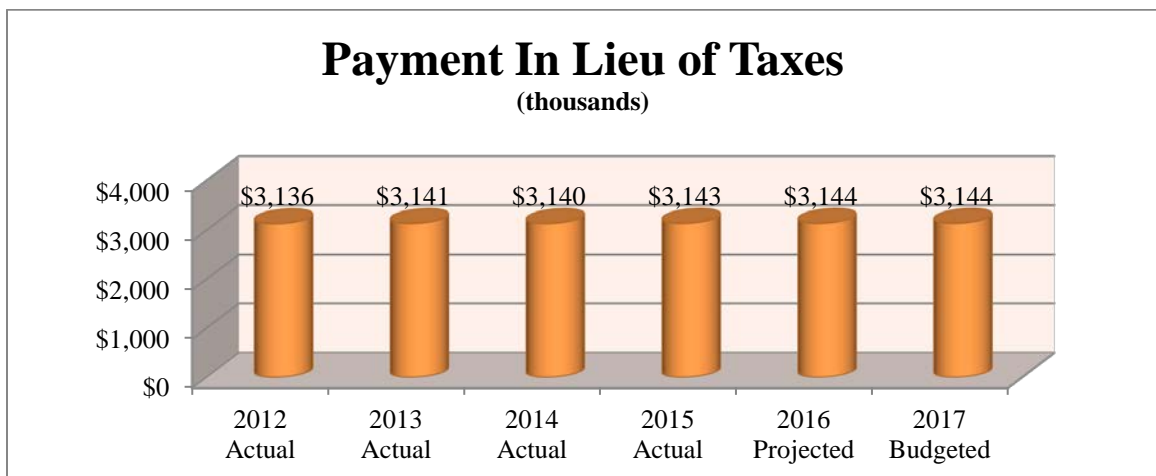
This chart also includes \$85,000 in revenue that the City will receive for collecting Henderson County's tax on its behalf. There is also a budget of a \$30,000 rebate that is returned to businesses that are participating in the Kentucky Business Investment Program. The 2017 estimate for payroll reflects a modest increase of 3.0% from 2016 actual. The estimate for net profits is even with the 2016 projection. The goal is to be conservative on the revenue and budget expenses on the high end.



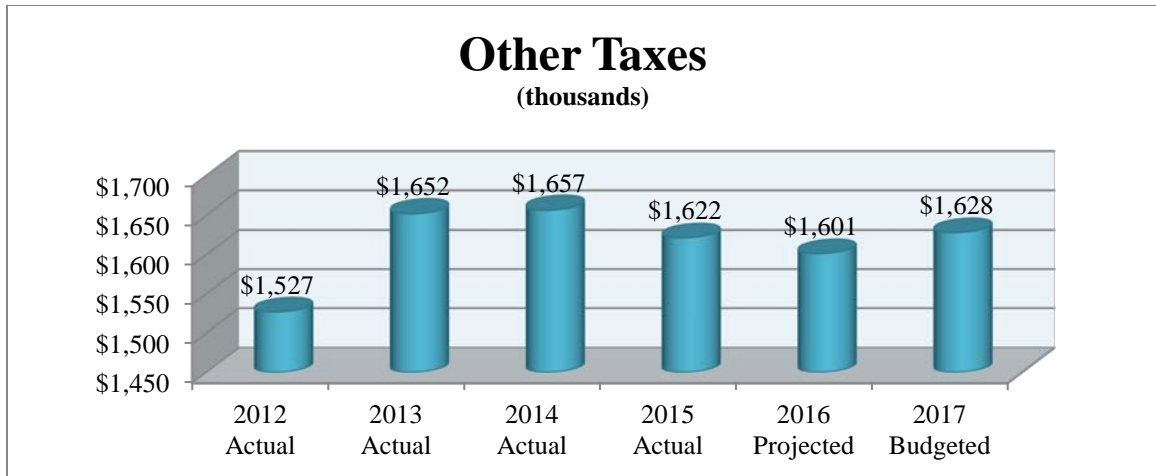
License Tax on Insurance Companies – The City of Henderson follows Chapter 91A of the Kentucky Revised Statutes as it relates to the tax assessed on insurance premiums. The tax applies to casualty, automobile, inland marine, fire/allied perils, health and life policies. The insurance companies add the 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 \$4.82 million in revenue in fiscal 2016 and \$4.89 million in fiscal 2017.



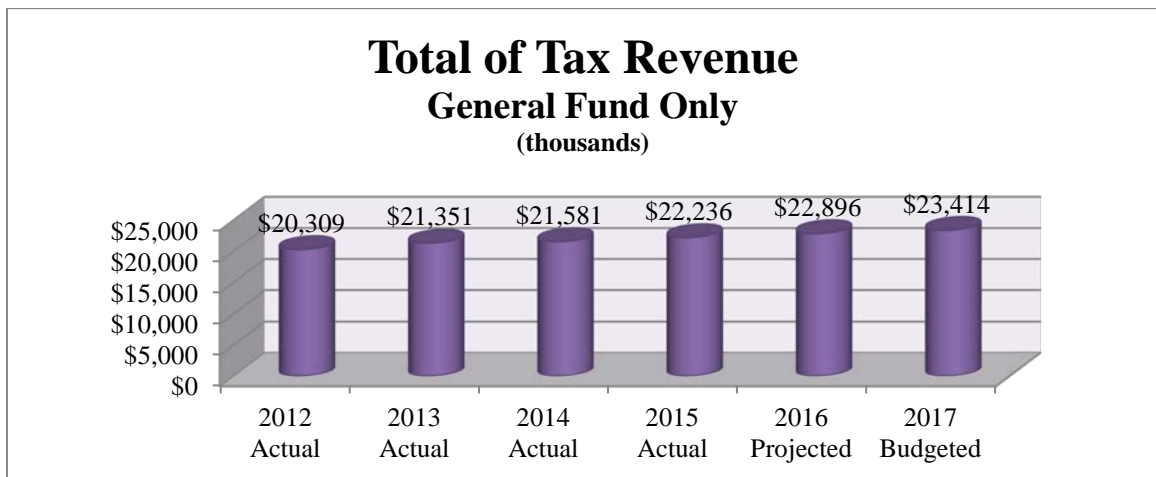
Payment in Lieu of Taxes (Municipal Utilities and Housing Authority) – The City of Henderson owns a majority of the electric, natural gas and water operations within the City limits. The three utilities pay to the City varying amounts that are based on its ability to absorb the tax. For fiscal 2016 and 2017, 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 2017, the City is expecting to receive approximately \$99,600.



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 just over \$1.6 million for fiscal year 2017.



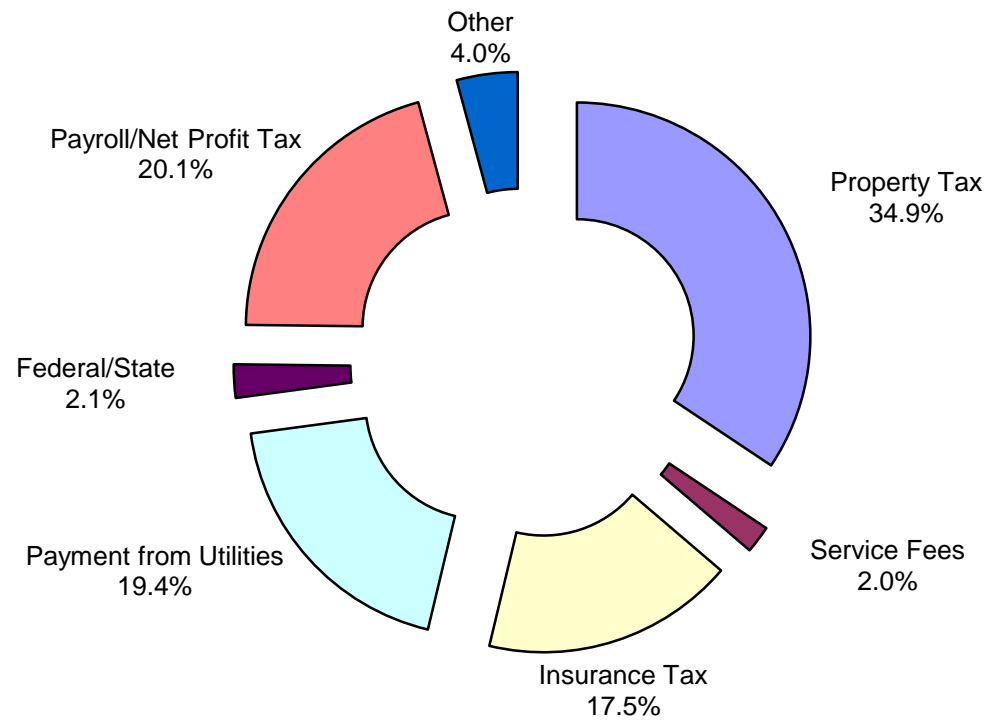
Taxes – The total (\$23,414,000) for the taxes above make up approximately 83.7% of the General Fund's \$27,980,000 of revenue (net of reserves) for fiscal 2017.



CITY OF HENDERSON

GENERAL FUND REVENUE

FISCAL 2017 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		Outstanding Tax
		Amount	Percentage of Levy		Amount	Percentage of Levy	
2006	\$ 4,301,575	\$ 4,247,636	98.7%	\$ 42,226	\$ 4,289,862	99.7%	\$ 11,713
2007	4,703,687	4,647,361	98.8%	42,188	4,689,549	99.7%	14,138
2008	5,136,683	5,064,159	98.6%	54,613	5,118,772	99.7%	17,911
2009	5,596,612	5,491,093	98.1%	75,403	5,566,496	99.5%	30,116
2010	5,785,819	5,692,217	98.4%	71,055	5,763,272	99.6%	22,547
2011	6,064,868	5,959,466	98.3%	74,928	6,034,394	99.5%	30,474
2012	6,534,535	6,446,468	98.7%	58,888	6,505,356	99.6%	29,179
2013	6,886,186	6,827,928	99.2%	22,113	6,850,041	99.5%	36,145
2014	7,141,098	7,071,501	99.0%	18,227	7,089,728	99.3%	51,370
2015	7,458,544	7,375,464	98.9%	N/A	7,375,464	98.9%	83,080

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

(b) Collections as of June 30, 2015

CITY OF HENDERSON COST ALLOCATION

<u>GENERAL FUND</u>		<u>Fiscal 2017</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%
	\$	231,200	\$ 210,276	\$ 6,936	\$ 1,803	\$ 2,613	\$ 902	\$ 902	\$ 902	\$ 902	\$ 902	\$ 1,179	\$ 3,884
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%
	\$	597,270	\$ 510,069	\$ 47,782	\$ 4,599	\$ 5,913	\$ 956	\$ 3,046	\$ 7,705	\$ 538	\$ 956	\$ 1,075	\$ 14,633
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%
	\$	347,700	\$ 187,758	\$ 52,155	\$ 10,431	\$ 6,954	\$ 6,954	\$ 10,431	\$ 1,739	\$ 3,477	\$ 3,477	\$ 17,385	\$ 46,940
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%
	\$	112,370	\$ 61,804	\$ 1,124	\$ 1,124	\$ 1,124	\$ 33,711	\$ 1,124	\$ 1,124	\$ 1,124	\$ 1,124	\$ 1,124	\$ 7,866
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%
	\$	96,400	\$ 48,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,200
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%
	\$	126,130	\$ 110,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,602
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%
	\$	570,700	\$ 440,809	\$ 27,793	\$ 7,704	\$ 27,793	\$ 4,680	\$ 13,697	\$ 10,216	\$ 15,865	\$ 4,394	\$ 17,749	\$ -
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%
	\$	685,640	\$ 361,675	\$ 106,960	\$ 21,940	\$ 21,940	\$ 21,940	\$ 21,940	\$ 32,911	\$ 26,054	\$ 26,054	\$ 21,940	\$ 22,283
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%
	\$	1,099,510	\$ 336,230	\$ 168,335	\$ 140,737	\$ 115,559	\$ 17,592	\$ 108,192	\$ 35,184	\$ 71,248	\$ 71,248	\$ 17,592	\$ 17,592
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%
	\$	948,600	\$ 52,837	\$ 278,130	\$ 278,699	\$ 246,541	\$ 13,280	\$ 13,280	\$ 14,608	\$ 28,458	\$ 9,486	\$ 13,280	\$ -
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%
	\$	714,970	\$ 39,824	\$ 209,629	\$ 210,058	\$ 185,821	\$ 10,010	\$ 10,010	\$ 11,011	\$ 21,449	\$ 7,150	\$ 10,010	\$ -

CITY OF HENDERSON COST ALLOCATION

		GENERAL FUND											
		Fiscal 2017	GENERAL			PWR &	WTR &						
DIVISION NAME		BUDGET	FUND	GAS	LIGHT	SEWER	CEMET.	PWI	HART	SANIT.	LANDFILL	911	OTHER
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%
		\$ 6,941,750	\$ 4,403,152	\$ -	\$ -	\$ 6,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,532,350
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%
		\$ 470,770	\$ 465,874	\$ -	\$ -	\$ -	\$ -	\$ 4,896	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 1,887,470	\$ 1,887,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 7,031,420	\$ 7,031,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 240,380	\$ 65,335	\$ 3,702	\$ 1,851	\$ 9,399	\$ -	\$ 94,397	\$ 937	\$ 29,711	\$ 29,495	\$ -	\$ 5,553
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%
		\$ 606,160	\$ 502,385	\$ 22,185	\$ 3,637	\$ 6,728	\$ 12,548	\$ 35,582	\$ 4,425	\$ 5,819	\$ 4,667	\$ -	\$ 8,183
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%
		\$ 705,130	\$ 352,494	\$ 60,782	\$ -	\$ -	\$ 10,506	\$ 220,071	\$ 2,962	\$ 56,410	\$ -	\$ -	\$ 1,904
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%
		\$ 119,790	\$ 55,583	\$ 4,552	\$ -	\$ -	\$ 2,743	\$ 9,523	\$ 910	\$ 4,552	\$ -	\$ -	\$ 41,927
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%
		\$ 851,090	\$ 792,109	\$ 3,745	\$ -	\$ -	\$ 8,851	\$ 1,447	\$ 11,660	\$ 5,787	\$ 170	\$ 12,171	\$ 15,149
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%
		\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 7,380,550	\$ 3,637,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,743,415
TOTAL		\$ 31,930,000	\$ 21,552,967	\$ 993,809	\$ 682,584	\$ 636,632	\$ 144,673	\$ 713,538	\$ 136,293	\$ 271,395	\$ 159,123	\$ 113,505	\$ 6,525,481

**CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2017
GENERAL FUND DETAIL**

ACCOUNT		2014 Actual	2015 Actual	2016 Approved Budget	2017 Proposed Budget	% CHANGE
41 Personnel Services						
4101	Salaries -Supervision	\$ 1,717,143	\$ 1,759,388	\$ 1,976,540	\$ 2,072,450	4.9%
4102	Salaries -Clerical	1,047,526	1,028,102	1,026,980	1,087,950	5.9%
4103	Salaries - Operational	5,738,718	6,012,533	6,435,620	6,512,920	1.2%
4104	Salaries - Overtime	1,290,894	1,319,102	1,302,860	1,309,680	0.5%
4105	Salaries - Other	103,154	134,021	101,820	91,630	-10.0%
4106	FICA	257,479	259,323	303,520	310,350	2.3%
4107	Medicare	130,051	135,075	157,370	160,840	2.2%
4108	Life Insurance	20,118	20,360	21,110	17,240	-18.3%
4109	Hospitalization Insurance	2,880,446	2,932,437	3,355,200	3,752,000	11.8%
4110	Cancer Insurance	19,402	19,888	21,170	26,120	23.4%
4111	Workers Compensation	195,188	168,982	210,790	250,000	18.6%
4112	Employee Assistance Prgm	3,890	3,957	4,320	4,360	0.9%
4115	Unemployment Insurance	28,685	23,214	24,500	14,920	-39.1%
4116	Employee Pension Benefit	761,878	716,651	751,600	847,060	12.7%
4118	Retirement - Other	37,177	38,181	39,090	40,450	3.5%
4119	Police & Fire Pension	1,911,019	2,009,802	1,960,300	1,888,260	-3.7%
Personnel Services Total		16,142,768	16,581,016	17,692,790	18,386,230	3.9%
42 Supplies						
4200	Non-Inventory Parts	3,409	3,977	4,000	4,000	0.0%
4201	Fuel	282,993	236,646	292,420	289,900	-0.9%
4202	Minor Tools	32,771	31,150	35,830	36,900	3.0%
4203	Office Supplies	57,026	58,928	58,150	60,370	3.8%
4204	Cleaning Supplies	12,038	11,324	11,900	12,300	3.4%
4205	Medical & Drug Supplies	6,094	5,185	6,500	6,950	6.9%
4206	Botanical Supplies	11,887	10,773	11,580	11,580	0.0%
4207	Clothing Supplies	135,460	110,100	131,620	152,300	15.7%
4208	Postage	113,480	115,722	121,890	117,620	-3.5%
4209	Educational Supplies	8,087	13,018	20,950	21,300	1.7%
4210	Photographic Supplies	986	645	800	800	0.0%
4211	Periodicals & Supplement	19,266	13,721	15,300	15,390	0.6%
4212	Mechanical Supplies	1,737	1,347	2,000	2,000	0.0%
4213	Traffic Control Supplies	28,656	41,290	36,900	36,900	0.0%
4214	Chemical Supplies	32,159	23,116	39,900	39,000	-2.3%
4215	Janitorial Supplies	17,118	19,282	25,000	25,000	0.0%
4216	Ammunition	17,362	16,698	58,800	47,000	-20.1%
4221	Athletic Recreat. Supply	9,268	8,484	9,100	9,100	0.0%
4222	Concessions	8,015	11,193	14,000	13,750	-1.8%
4225	Safety Supplies	9,878	1,778	2,200	2,200	0.0%
4228	Dive & Rescue	5,900	5,827	4,500	6,700	48.9%
4229	Miscellaneous Supplies	1,143	1,120	1,200	1,400	16.7%
Supplies Total		814,733	741,324	904,540	912,460	0.9%

CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2017
GENERAL FUND DETAIL

ACCOUNT	2014 Actual	2015 Actual	2016 Approved Budget	2017 Proposed Budget	% CHANGE
43 Maintenance & Repairs					
4301 Vehicle Repair	\$ 250,391	\$ 258,851	\$ 227,800	\$ 228,280	0.2%
4302 Office Equipment Repair	138,453	169,366	230,800	238,820	3.5%
4303 Instr. & Appar. Repair	17,901	133,268	27,850	55,050	97.7%
4304 Other Equipment Repair	47,589	41,626	45,200	45,600	0.9%
4305 Heating / A.C. Repair	42,916	22,866	44,000	44,000	0.0%
4306 Building Repair & Maint	98,855	104,660	163,300	138,100	-15.4%
4307 Other Structures Repair	106,547	59,855	148,400	94,290	-36.5%
4308 Machines Tools Repair	14,246	7,186	12,400	11,150	-10.1%
4309 Radios Repair	29,509	28,862	39,030	32,900	-15.7%
4310 Video Equipment Expense	1,078	12,618	2,500	3,000	20.0%
4312 Walks Drives Fences	106,569	159,562	78,500	41,000	-47.8%
4313 Recreational Equipment	18,607	16,613	6,100	21,100	245.9%
4314 Pumps & Motors	3,650	3,421	3,400	3,300	-2.9%
4325 Boat Launch Expense	7,703	21,108	3,500	16,500	371.4%
Maintenance & Repairs Total	884,014	1,039,862	1,032,780	973,090	-5.8%
44 Services					
4401 Telephone	121,306	110,312	115,540	110,800	-4.1%
4402 Medical Exams	32,400	45,521	34,830	33,850	-2.8%
4403 Assoc. Dues/Subscription	72,768	73,740	76,610	77,150	0.7%
4404 Multi-Department Training	14,806	26,896	38,030	42,530	11.8%
4405 Travel & Training	108,442	101,340	153,390	168,060	9.6%
4406 Boards and Meetings	820	760	1,800	1,800	0.0%
4408 Legal Advertising	19,238	23,542	23,120	25,590	10.7%
4409 Electric-Purchased	31,888	31,609	28,650	31,650	10.5%
4414 Clothing / Cleaning	35,061	35,409	36,150	36,150	0.0%
4415 Special Services	73,243	57,718	64,260	58,130	-9.5%
4416 Car Allowance	15,750	10,800	16,200	10,800	-33.3%
4417 Printing and Reproduction	32,149	31,222	35,020	35,430	1.2%
4418 Contractual Services	293,429	386,915	477,710	462,910	-3.1%
4419 Professional Services	176,869	197,528	223,500	242,100	8.3%
4424 Equipment Rental	971	843	4,000	3,400	-15.0%
4440 Web Services	10,222	18,463	23,040	34,740	50.8%
4442 Trust Fees	3,567	4,855	5,180	5,150	-0.6%
4443 Charge Card Expense	404	428	450	570	26.7%
4443 Charge Card Utilities	16,048	19,017	19,000	23,000	21.1%
4456 Planning Commission	269,869	274,151	378,500	342,670	-9.5%
4457 Ambulance Service	264,021	275,900	282,540	204,870	-27.5%
4459 Audubon Area Agencies	3,000	-	-	-	N/A
4461 Henderson Tourism	33,700	37,700	33,700	37,700	11.9%
4467 Meals on Wheels Program	10,500	10,500	10,500	30,500	190.5%
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	44,000	44,000	46,000	46,000	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%

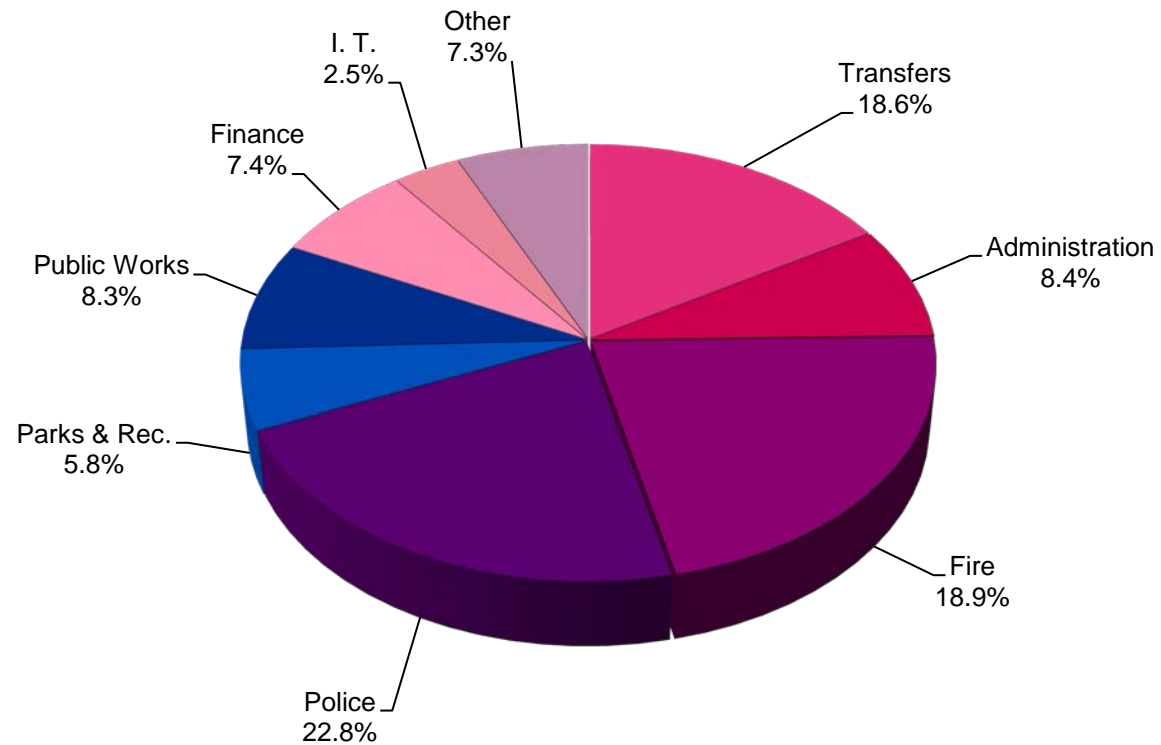
**CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2017
GENERAL FUND DETAIL**

ACCOUNT	2014 Actual	2015 Actual	2016 Approved Budget	2017 Proposed Budget	% CHANGE
44 Services (continued)					
4484 Disaster & Emergency Ser	\$ 33,421	\$ 30,202	\$ 33,050	\$ 44,870	35.8%
4485 Hend City/Co Air Board	125,000	130,305	150,190	135,340	-9.9%
4491 Kyndle	48,000	48,000	48,000	48,000	0.0%
4494 Other Outside Agency	11,613	36,376	59,190	164,600	178.1%
4495 Special Projects	118,040	233,551	738,160	709,000	-4.0%
4497 Henderson Child	3,200	3,200	3,200	3,200	0.0%
4498 GIS	124,572	137,714	-	-	N/A
4522 Audit Expense	20,453	22,713	21,570	21,570	0.0%
Services Total	2,304,770	2,597,230	3,317,080	3,328,130	0.3%
45 Sundry Charges					
4501 Insurance Expense	470,754	463,022	491,000	528,700	7.7%
4531 DARE Expenses	3,109	4,749	-	-	N/A
Sundry Charges Total	473,863	467,771	491,000	528,700	7.7%
46 Capital Outlay					
4601 Motor Vehicles	166,847	711,118	603,520	1,350,800	123.8%
4602 Office Furniture /Fixture	-	28,259	-	-	N/A
4603 Office Equipment	8,722	11,944	-	13,040	N/A
4605 Machinery & Tools	9,070	170,643	52,000	115,000	121.2%
4606 Radio Equipment	-	-	910,730	470,260	-48.4%
4607 Data Processing Equipment	46,975	30,172	538,100	320,990	-40.3%
4608 Instruments & Apparatus	-	30,586	10,500	75,000	614.3%
4617 Buildings	-	21,970	38,000	-	-100.0%
4628 Park Improvements	22,802	110,994	240,000	177,000	-26.3%
4641 Municipal Center Improve.	-	29,010	160,000	-	-100.0%
Capital Outlay Total	254,416	1,144,696	2,552,850	2,522,090	-1.2%
47 Transfers					
4701 Transfer to PWI	811,000	1,229,000	1,279,000	1,109,000	-13.3%
4702 Transfer to HART	640,000	713,000	840,000	684,000	-18.6%
4707 Transfer to Construction	325,000	218,000	846,000	420,000	-50.4%
4711 Reserve for Contingency	6,818	12,267	71,960	69,300	-3.7%
4714 Transfer to Emergency Co	300,000	298,000	1,097,000	967,000	-11.9%
4716 Transfer to Police and Fire	412,000	399,000	423,000	404,000	-4.5%
4717 Transfer to Civil Service	192,000	168,000	187,000	179,000	-4.3%
4719 Transfer to Cemetery Fund	207,000	161,000	262,000	204,000	-22.1%
4725 Transfer to Bond Fund	777,000	778,000	914,000	1,243,000	36.0%
Transfers Total	3,670,818	3,976,267	5,919,960	5,279,300	-10.8%
Total Expenses	\$ 24,545,382	\$ 26,548,166	\$ 31,911,000	\$ 31,930,000	0.1%

CITY OF HENDERSON

GENERAL FUND EXPENDITURES

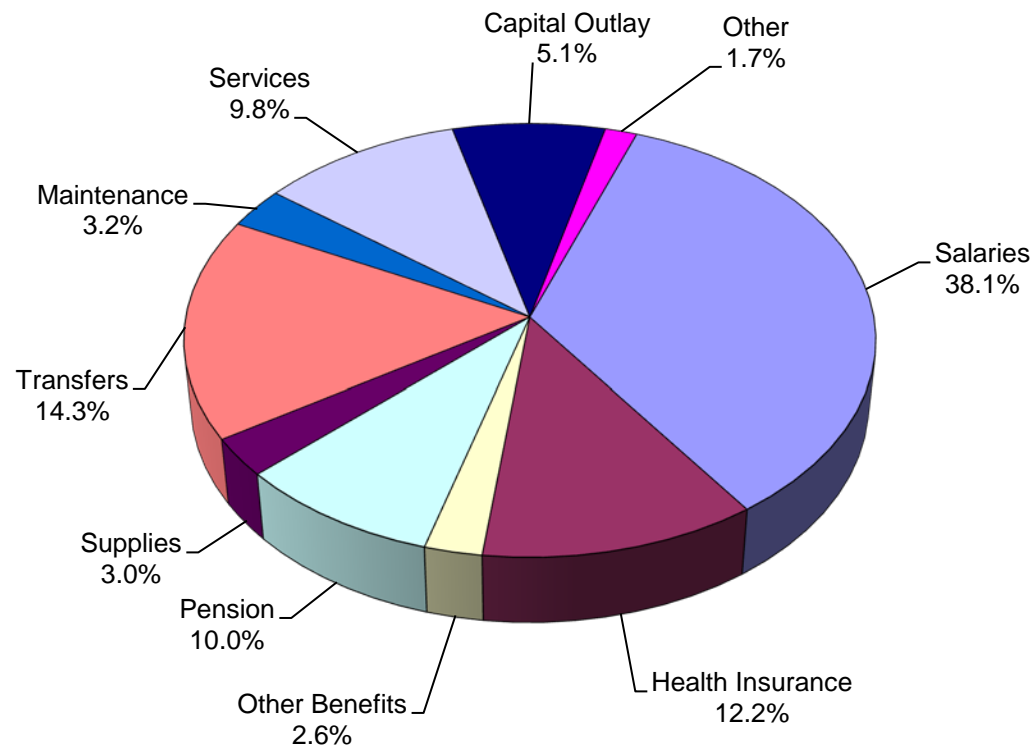
FISCAL 2017 BUDGET



CITY OF HENDERSON

GENERAL FUND EXPENDITURES

FISCAL 2017 BUDGET



<p style="text-align: center;">CITY OF HENDERSON, KY</p> <p style="text-align: center;">TOTAL EXPENDITURES OF ALL FUNDS</p> <p style="text-align: center;">FOR FISCAL 2017</p>

	Fiscal 2016	Fiscal 2017	Increase	Percentage
GENERAL FUND	\$ 31,911,000	\$ 31,930,000	\$ 19,000	0.1%
GAS FUND	17,024,000	\$ 16,540,000	(484,000)	-2.8%
HEALTH REIMBURSEMENT ARRANGEMENT FUND	430,000	\$ 420,000	(10,000)	-2.3%
CIVIL SERVICE PENSION FUND	192,000	\$ 185,000	(7,000)	-3.6%
POLICE & FIRE PENSION FUND	423,000	\$ 404,000	(19,000)	-4.5%
CEMETERY FUND	449,000	\$ 405,000	(44,000)	-9.8%
HEALTH INSURANCE FUND	6,804,000	\$ 7,543,000	739,000	10.9%
BOND FUND	3,655,000	\$ 4,308,000	653,000	17.9%
PUBLIC WAY IMPROVEMENT FUND	1,957,000	\$ 1,765,000	(192,000)	-9.8%
CONSTRUCTION FUND	14,814,000	\$ 9,124,000	(5,690,000)	-38.4%
FLOOD MITIGATION FUND	1,100,000	\$ 861,000	(239,000)	-21.7%
HART FUND	1,596,000	\$ 1,649,000	53,000	3.3%
SANITATION FUND	3,094,000	\$ 3,262,000	168,000	5.4%
911 FUND	2,026,000	\$ 1,839,000	(187,000)	-9.2%
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	321,000	\$ 510,000	189,000	58.9%
HOME GRANT FUND	198,000	\$ -	(198,000)	-100.0%
POLICE INVESTIAGTION FUND	22,000	\$ 20,000	(2,000)	-9.1%
	<u>\$ 86,016,000</u>	<u>\$ 80,765,000</u>	<u>\$ (5,251,000)</u>	<u>-6.1%</u>

**CITY OF HENDERSON, KY
CITY-WIDE - STRATEGIC PLAN SUMMARY
FOR FISCAL YEAR 2017**

City Wide Goal	Category	Department	Departmental Goal
Community Vision	Planning	Administration	Continue the comprehensive planning process with the visioning group.
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 final project in Phase II of the State (KIA) grant.
Increase the safety of citizens by replacing obsolete public safety equipment.	Safety	Police	Replace six police vehicles as defined in the vehicle replacement schedule.
		Fire	Continue to follow the vehicle replacement schedule by replacing a aerial ladder truck.
		911	Purchase and install new 911 communication equipment.
Enhance services to citizens by extending technology	Technology Improvement	Finance	Complete the conversion of the financial software to the new system and platform.
		Police	Upgrade network infrastructure to provide greater network speeds and prepare for future expansion.
Ensure that City services assist in creating a superior quality of life and an atmosphere where people	Quality of Life	Administration	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 2017**

City Wide Goal	Category	Department	Departmental Goal
Recruit and retain highly motivated and qualified employees.	City Services	Human Resources	Maintain current levels of employee benefits.
			Continue the \$2,000 waiver benefit component of health plan.
			Increase advertising of jobs by adding the movie theater
		Administration	Propose a cost of living adjustment and merit adjustments.
Create exciting programming that keeps the citizens active and involved.	Quality of Life	Parks and Recreation	Install new park equipment at Newman and Central parks.

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2017

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.
		3. Work closely with local businesses to keep streets clean of unnecessary debris.
	B. Gas Utility	1. Assist design, specifications, and field support for the widening of US 60 from Henderson Community College.
	C. Mass Transit	1. Continue to follow the replacement schedule and purchase one bus, one van, and one passenger vehicle.
II. Facilities & Services	A. Parks & Recreation	1. Replace the sand media and the lateral filter lines at the Atkinson Park pool by May 2017.
	B. Fire	1. Develop an effective and dependable vehicle maintenance program for the fire department fleet. This will involve a tracking system and a new Periodic Maintenance program to cover items that are specific to fire apparatus.
		2. Continue the bunker gear replacement program using a five year replacement guideline to ensure gear is in proper repair.
		3. Continue to educate our fire officers in leadership and management through courses such as those provided by KYNDLE and Fire Office and IFSAC.

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2017

Key Area	Responsibility	Objectives/Performance Standards
II. Facilities & Services (continued)	B. Fire (continued)	4. Seek and create incident action plans for high occupancy buildings and target hazards.
		5. Follow ISO guidelines of performing flow tests on 1/5 of hydrants. To obtain maximum points from ISO, hydrants are to be flow tested every five years and inspected annually.
		6. Continue to educate the public utilizing our fire prevention program with a focus on providing a year round approach to fire prevention. We plan utilizing social media, public access channels, the local school system, and targeting senior living facilities
		7. Improve effectiveness by starting a replacement program of installing Storz fittings on water hydrants.
		8. Continue with dive training to improve our water rescue capabilities for those working or boating on our river.
	C. Police	1. Acquire and place into service six (6) new police vehicles by June 30, 2017.
		2. Upgrade network infrastructure to provide greater network speeds and prepare for future expansion of services including VoIP and IP cameras.
		3. Install Wi-Fi capabilities within the department.
	D. Public Works	1. Continue to work with the new vendor in the operation of the transfer station.
		2. Provide engineering support and implementation of expanded sidewalk connectivity throughout the community.
		3. Transmap Pavement Management - As part of the Evansville Metropolitan Planning Organization (EMPO), will be utilizing the Micro-Paver Program and existing pavement conditions for information on City-maintained streets as a base for rating pavements for future pavement treatments.

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2017

Key Area	Responsibility	Objectives/Performance Standards
II. Facilities and Services (continued)	E. Administration	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 i.e. "Countryview".
	F. Gas Utility	1. Complete transition into the new Municipal Services Center before June 30, 2017.
		2. Continue the pipe replacement program on low pressure system.
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 3%.
		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 5%.
	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 and conduct bi-annual phone survey.
		3. Implementation of a low voltage system for a portion of our low pressure system. Field support to clear interference and shorts and evaluate reach of protection.
		4. Commence update of five year Distribution Integrity Management Program. This entails an entire review of the HMG infrastructure with a completion date of August 2016.
		5. Implement FlowGIS training and deployment for system records improvement.
	C. Administration Human Resources	1. Coordinate defensive driving training for all affected City employees.
		2. Continue work zone safety training for all affected City employees.

CITY OF HENDERSON, KY
Enhance the Economic Climate of the Community
FOR FISCAL YEAR 2017

Key Area	Responsibility	Objectives/Performance Standards
I. Facilities & Services	A. Administration	1. Finalize development of the Master Development Plan for the Borax Drive property as part of bid package #4 of the Riverfront Improvement projects.
II. Economic Development	A. Administration	<p>1. Participate in efforts to create new jobs, increase per capita income levels, and expand the tax base by working with various governmental and non-governmental units.</p> <p>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.</p> <p>3. Finalize development of a marketing strategy for the Borax Drive property.</p>
III. Administrative	A. Gas Utility	<p>1. Continue to evaluate the market conditions. Finalize the prepay deal that was started in fiscal 2016.</p> <p>2. Market conditions of gas commodity and storage may allow for cash influx to PEAK for fall 2016.</p>

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2017

Key Area	Responsibility	Objectives/Performance Standards
I. Transportation	A. Administration	1. Complete the TAP state grant project for sidewalk improvements along Green River Road in the Bend Gate school area.
		2. Provide engineering support and implementation of the Wathen Lane bridge replacement project.
		3. Continuation of the Recreational Trails Program (RTP) grant by the extending the nature trail in Newman Park Complex.
		4. Continuation of the ADA compliance transition plan for accessibility in right-of-ways as required by Federal Highway Administration.
II. Facilities & Services	A. Gas Utility	1. Focus efforts on line shield risers to determine location of service lines and commence replacement of home made risers.
III. Quality of Life	A. Police	1. Begin to utilize bicycle officers to re-establish a presence in the community and further support the Community Policing Model.
	B. Public Works	1. Complete the annual spring cleanup during the month of April 2017, with a completion goal of three work weeks.
	C. Parks and Recreation	1. Install new playground equipment at Newman and Central parks by June 2017.
		2. Repave Community Park roads and parking lots.

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2017

Key Area	Responsibility	Objectives/Performance Standards
IV. Housing & Population	A. Administration	1. Continue program of addressing City-wide abandoned property issues with an intent on redevelopment by targeting properties for demolition that are on the City's delinquent tax list and have repeated property maintenance violations. This is a continuation of a pilot LEAN project begun in January of 2015.
		2. Continue targeting unsafe structures and properties with the objective of repairing or removing unsafe housing during the year.
		3. 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.
		4. Continue to pursue grant funding resources to improve infrastructure improvements within the City of Henderson; increase the number of safe and affordable homes through available funding resources; 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 Audubon Kids Zone (AKZ) , Community One, and Engage Henderson, in the use of funding to address property maintenance issues in the East End.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2017

Key Area	Responsibility	Objectives/Performance Standards
I. Facilities & Services	A. Gas Utility	1. Continue the multi-year gas meter replacement program with the objective of replacing 600 meters yielding no meters in the system with an in-service time greater than 15 years.
		2. Study a system upgrade along Ohio Drive to serve the river port and system improvements to serve new industrial site at the end of Borax Drive.
	B. Administration	1. Continue to provide engineering support to the Flood Mitigation Board on inspection of the mowing contract for Canoe Creek.
		2. Provide continued engineering support to the Bike Committee with implementation of the bike signage and pavement project utilizing budget appropriations and TAP grant.
II. Quality of Life	A. Parks & Recreation	1. Maintain designation as a "Tree City USA" by the National Arbor Day Foundation for the 22nd year.
		2. Maintain designation as a "Playful City" by the Playful City USA for the 2nd year.
		3. Continue the replacement program for the golf carts at Municipal Golf Course.
		4. Open a completed East End Park.
	B. Police	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.
	C. Fire	1. Continue to submit grant applications for private, state, and federal monies. This includes a state grant for a new aerial apparatus.
	D. Mass Transit	1. Plan and conduct the 17th 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 2017

Key Area	Responsibility	Objectives/Performance Standards
III. Administrative	A. Finance	1. Complete the FY 2016 audit in a Comprehensive Annual Financial Report (CAFR) format and receive a "Certificate of Achievement" for financial reporting for the eighteenth consecutive year from the Governmental Finance Officers Association during the year.
		2. Complete the FY 2017 Budget in the required format and receive a "Distinguished Budget Presentation Award" for the eighth 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%.
		4. Complete the conversion of the financial software to the new system and platform.
	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.
		3. Continue to encourage and allow supervisory officers to attend development courses through the Southern Police Institute and/or FBI National Academy.
	C. Administration Human Resources	1. Coordinate the implementation of an employee health clinic through the City's employee benefits' broker/consultant.
		2. Evaluate the employee health clinic revenue neutral impact on the health insurance benefit by comparing employee health clinic costs to the plan claims costs.
		3. Promote utilization of employee health clinic. Identify aggregate employees' out-of-pocket savings from utilization of the employee health clinic.
		4. Coordinate supervisor certificate program training for up to 20 employees.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2017

Key Area	Responsibility	Objectives/Performance Standards
III. Administrative (continued)	D. Mass Transit	1. Continue to provide the best service possible to the citizens of Henderson within current budgetary constraints.
		2. Continue to seek grant opportunities whenever possible.
	E. Information Technology	1. Continue to upgrade computer and network infrastructure. This will include personal computers.
		2. Work with software vendor to implement the upgrade.
		3. Study the possibility of unifying all I.T. functions into one department.

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-93.

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 – 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 – Information Technology #50
 Division – Information Technology #122
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 – Public Works #45

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 – 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 – 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-58

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-66

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-90

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-103

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 – Information Technology #50 starts on page C-145

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

Department – Non-Departmental #90 pages C-28 and C-52

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-151

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-29 – 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-54 – 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-55 – 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-87 - 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-30 - 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-56 – 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-120 – 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-31 – 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-38 – 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-127 – The Henderson Area Rapid Transit (HART) Fund accounts for funds that operate the City bus system.

Department – Public Works #45

Division – Mass Transit #015

Fund – Sanitation #57 page C-134 – 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-97 – 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-39 – 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 – Police Investigation #85 page C-102 – 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

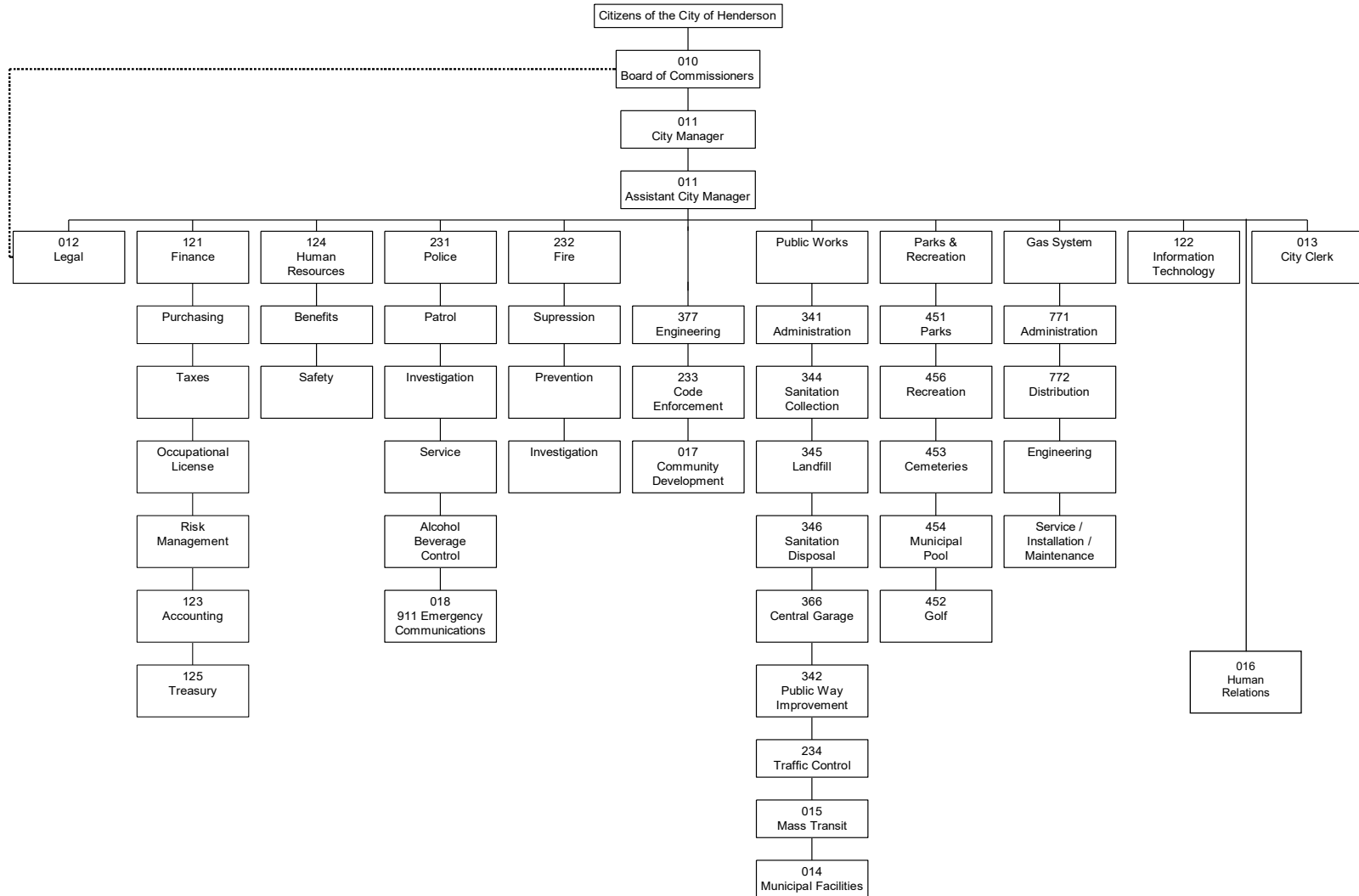


SECTION C

DEPARTMENTAL

BUDGETS

City of Henderson, Kentucky



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

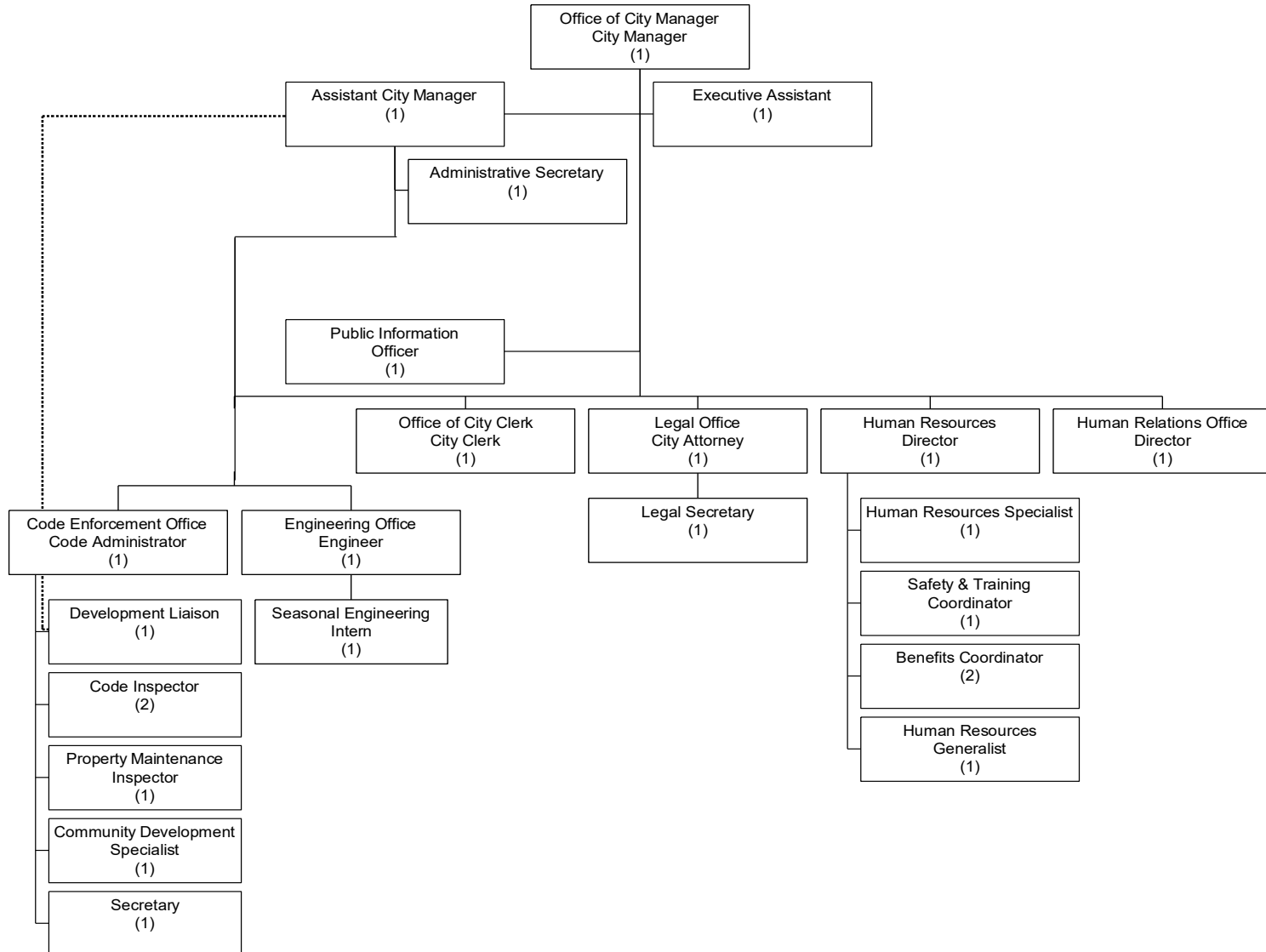
Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Department 10 - Administration							
Division 010 - City Commission							
41 Personnel Services							
4101	Salaries - Supervision	\$ 62,983	\$ 62,908	\$ 63,166	\$ 63,320	\$ 63,260	-0.1%
4106	FICA	3,322	3,285	3,256	3,930	3,930	0.0%
4107	Medicare	777	768	761	920	920	0.0%
4109	Health Insurance	69,960	62,562	63,750	72,000	80,000	11.1%
4111	Workers Compensation	107	94	79	110	130	18.2%
4112	Employee Assist. Prgm	54	62	68	90	90	0.0%
Personnel Services Total		137,203	129,679	131,080	140,370	148,330	5.7%
42 Supplies							
4203	Office Supplies	168	631	600	650	650	0.0%
4208	Postage	618	116	220	150	150	0.0%
4211	Periodicals & Supple.	157		160	160	160	0.0%
Supplies Total		943	747	980	960	960	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	3	12	10	10	10	0.0%
Maintenance & Repairs Total		3	12	10	10	10	0.0%
44 Services							
4401	Telephone	1,361	4,695	2,900	3,460	3,100	-10.4%
4403	Assoc. Dues/Subscript.	60,834	59,893	58,600	59,500	59,500	0.0%
4405	Travel & Training	12,941	10,192	3,500	18,460	12,500	-32.3%
4415	Special Services	1,201	1,094	2,140	2,200	2,200	0.0%
4417	Printing and Reprod.	754	945	500	600	600	0.0%
4419	Professional Services	-	-	-	4,000	4,000	0.0%
Services Total		77,091	76,819	67,640	88,220	81,900	-7.2%
Total Mayor & City Commission		\$ 215,240	\$ 207,257	\$ 199,710	\$ 229,560	\$ 231,200	0.7%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

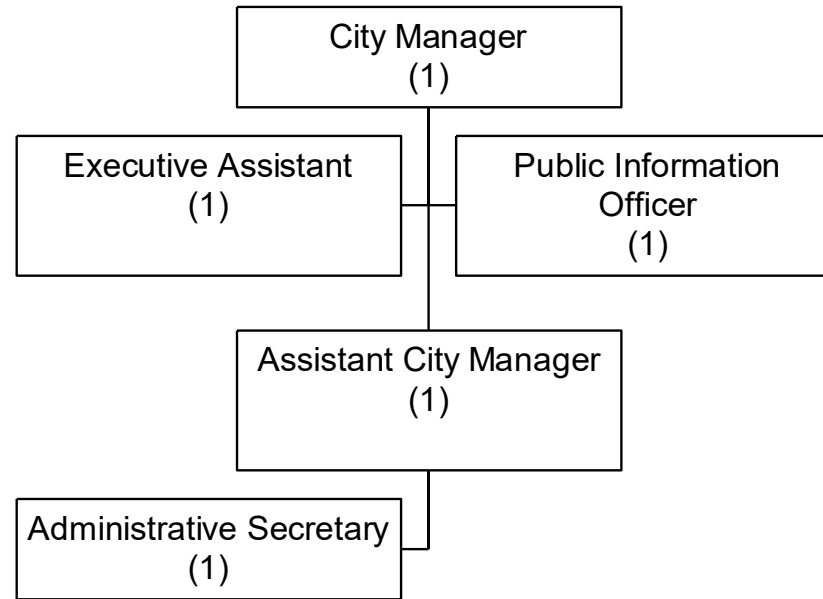
DEPARTMENT: Administration **DIVISION:** City Commission

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	8,300
		Evansville Metropolitan Planning Organization	4,000
		Kentucky Chamber of Commerce	3,700
		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 2017**

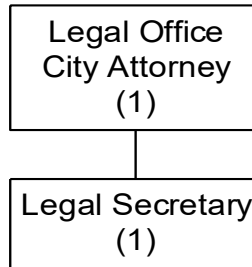
Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Department 10 - Administration Division 011 - City Manager							
41 Personnel Services							
4101	Salaries - Supervision	\$ 226,105	\$ 232,085	\$ 253,085	\$ 257,670	\$ 288,360	11.9%
4102	Salaries - Clerical	91,558	94,498	79,269	95,410	85,370	-10.5%
4104	Salaries - Overtime	2,629	2,061	1,804	2,560	1,970	-23.0%
4105	Salaries - Other	-	-	-	2,500	2,500	0.0%
4106	FICA	19,203	19,731	19,815	22,210	23,450	5.6%
4107	Medicare	4,692	4,820	4,820	5,200	5,490	5.6%
4108	Life Insurance	7,606	7,606	7,880	7,900	7,810	-1.1%
4109	Health Insurance	55,968	56,417	57,350	57,600	80,000	38.9%
4110	Other Insurance	379	379	352	380	580	52.6%
4111	Workers Compensation	543	490	404	590	730	23.7%
4112	Employee Assist. Prgm	71	72	65	90	90	0.0%
4115	Unemploy. Insurance	960	768	628	740	460	-37.8%
4116	Employee Pension	17,770	17,029	15,466	16,710	24,230	45.0%
4118	Retirement - Other	37,177	38,181	39,191	39,090	40,450	3.5%
Personnel Services Total		464,661	474,137	480,129	508,650	561,490	10.4%
42 Supplies							
4203	Office Supplies	2,821	4,231	2,100	2,200	2,200	0.0%
4208	Postage	324	373	460	350	400	14.3%
4211	Periodicals & Supple.	2,020	2,027	2,180	2,200	2,200	0.0%
Supplies Total		5,165	6,631	4,740	4,750	4,800	1.1%
43 Maintenance & Repairs							
4302	Office Equip. Repair	27	45	30	30	30	0.0%
Maintenance & Repairs Total		27	45	30	30	30	0.0%
44 Services							
4401	Telephone	3,478	4,169	3,420	3,400	3,400	0.0%
4403	Assoc. Dues/Subscript.	651	1,025	740	750	750	0.0%
4405	Travel & Training	8,026	4,555	3,300	8,700	9,700	11.5%
4408	Legal Advertising	96	145	-	200	200	0.0%
4415	Special Services	609	235	100	300	300	0.0%
4416	Car Allowance	10,800	10,800	10,800	10,800	10,800	0.0%
4417	Printing and Reprod.	1,022	1,391	600	1,250	700	-44.0%
4418	Contractual Services	2,147	2,079	2,080	2,100	2,100	0.0%
4419	Professional Services	-	-	-	3,000	3,000	0.0%
Services Total		26,829	24,399	21,040	30,500	30,950	1.5%
46 Capital Outlay							
4603	Office Equipment	-	11,944	-	-	-	N/A
Capital Outlay Total		-	11,944	-	-	-	N/A
Total City Manager		\$ 496,682	\$ 517,156	\$ 505,939	\$ 543,930	\$ 597,270	9.8%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Administration **DIVISION:** City Manager

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	KRS Revisions	\$ 2,100
		Engineering Magazine	100
		Other	100
		Total	\$ 2,300
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 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Department 10 - Administration Division 012 - City Attorney							
41 Personnel Services							
4101	Salaries - Supervision	\$ 88,593	\$ 91,154	\$ 94,115	\$ 93,310	\$ 96,130	3.0%
4102	Salaries - Clerical	40,933	42,282	43,168	43,150	44,020	2.0%
4104	Salaries - Overtime	14	-	-	130	130	0.0%
4106	FICA	7,218	7,498	7,737	8,470	8,700	2.7%
4107	Medicare	1,688	1,753	1,809	1,990	2,040	2.5%
4108	Life Insurance	121	121	102	120	90	-25.0%
4109	Health Insurance	27,984	28,208	32,291	28,800	32,000	11.1%
4110	Other Insurance	189	190	192	190	230	21.1%
4111	Workers Compensation	235	190	182	230	270	17.4%
4112	Employee Assist. Prgm	36	36	35	40	40	0.0%
4115	Unemploy. Insurance	376	302	278	280	170	-39.3%
4116	Employee Pension	24,435	23,558	23,414	23,300	26,210	12.5%
Personnel Services Total		191,822	195,292	203,323	200,010	210,030	5.0%
42 Supplies							
4203	Office Supplies	1,665	875	1,467	1,000	1,000	0.0%
4208	Postage	264	360	1,000	300	300	0.0%
4211	Periodicals & Supple.	12,077	6,432	6,572	6,710	6,750	0.6%
Supplies Total		14,006	7,667	9,039	8,010	8,050	0.5%
43 Maintenance & Repairs							
4302	Office Equip. Repair	25	18	21	-	-	N/A
Maintenance & Repairs Total		25	18	21	-	-	N/A
44 Services							
4401	Telephone	778	462	552	700	700	0.0%
4403	Assoc. Dues/Subscript.	1,487	2,034	2,098	2,050	2,090	2.0%
4405	Travel & Training	4,390	5,073	2,102	5,600	5,600	0.0%
4415	Special Services	37	428	253	-	500	N/A
4417	Printing and Reprod.	341	594	345	630	630	0.0%
4419	Professional Services	54,860	108,609	81,447	114,000	114,000	0.0%
Services Total		61,893	117,200	86,797	122,980	123,520	0.4%
45 Sundry Charges							
4501	Insurance Expense	5,902	5,902	5,990	6,000	6,100	1.7%
Sundry Charge Total		5,902	5,902	5,990	6,000	6,100	1.7%
Total Legal		\$ 273,648	\$ 326,079	\$ 305,170	\$ 337,000	\$ 347,700	3.2%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

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	1,550
		Kentucky Practice	760
		Kentucky Verdict Reporter	310
		Kentucky Law Summary	300
		Kentucky Court Net	180
		KLC Legal Handbook	50
		Total	\$ 6,750
4403	Association Dues and Subscrip	International Municipal Lawyers Ass.	\$ 630
		Kentucky Bar Association	380
		Henderson County Bar Association	100
		Others (ABA/IN/MAAK)	980
		Total	\$ 2,090
4419	Professional Services	Attorney Fees	\$ 114,000

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Department 10 - Administration Division 013 - City Clerk							
41 Personnel Services							
4101	Salaries - Supervision	\$ 58,048	\$ 59,798	\$ 62,519	\$ 61,140	\$ 52,960	-13.4%
4106	FICA	3,314	3,410	3,076	3,800	3,290	-13.4%
4107	Medicare	775	797	720	890	770	-13.5%
4108	Life Insurance	39	32	32	60	50	-16.7%
4109	Health Insurance	13,992	14,104	14,600	14,400	16,000	11.1%
4110	Other Insurance	95	95	85	100	120	20.0%
4111	Workers Compensation	98	89	67	110	110	0.0%
4112	Employee Assist. Prgm	18	18	18	20	20	0.0%
4115	Unemploy. Insurance	168	135	144	130	70	-46.2%
4116	Employee Pension	10,950	10,557	8,203	10,430	9,900	-5.1%
Personnel Services Total		87,497	89,035	89,464	91,080	83,290	-8.6%
42 Supplies							
4203	Office Supplies	1,985	1,144	1,650	1,700	1,700	0.0%
4208	Postage	28	176	80	100	100	0.0%
4211	Periodicals & Supple.	265	-	30	-	-	N/A
Supplies Total		2,278	1,320	1,760	1,800	1,800	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	4	8	-	-	-	N/A
Maintenance & Repairs Total		4	8	-	-	-	N/A
44 Services							
4401	Telephone	683	375	570	500	1,050	110.0%
4403	Assoc. Dues/Subscript.	62	532	300	320	320	0.0%
4405	Travel & Training	-	616	840	300	2,200	633.3%
4408	Legal Advertising	4,126	4,412	3,000	6,800	6,800	0.0%
4415	Special Services	130	(41)	60	50	60	20.0%
4417	Printing and Reprod.	126	136	90	150	150	0.0%
4418	Contractual Services	5,917	5,699	14,690	6,000	9,000	50.0%
4419	Professional Services	6,156	9,103	7,290	7,700	7,700	0.0%
Services Total		17,200	20,832	26,840	21,820	27,280	25.0%
Total City Clerk		\$ 106,979	\$ 111,195	\$ 118,064	\$ 114,700	\$ 112,370	-2.0%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Administration **DIVISION:** City Clerk

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	Green River Clerks Association	\$ 50
		Other	270
			\$ 320
4418	Contractual Services	Temporary Clerical Assistance	\$ 9,000
4419	Professional Services	Codification of Ordinances	\$ 7,700

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

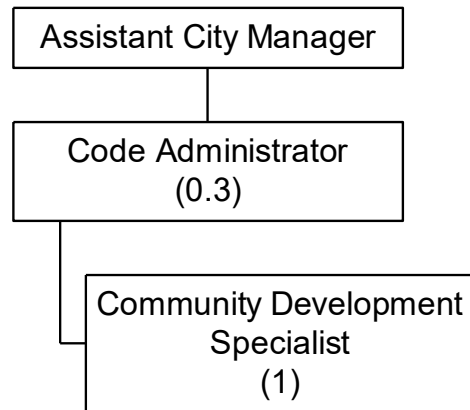
Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Department 10 - Administration Division 016 - Human Rights Office							
41 Personnel Services							
4101	Salaries - Supervision	\$ 55,603	\$ 57,285	\$ 59,268	\$ 58,600	\$ 59,440	1.4%
4106	FICA	3,219	3,318	3,430	3,640	3,680	1.1%
4107	Medicare	753	776	802	850	870	2.4%
4108	Life Insurance	60	60	51	60	50	-16.7%
4109	Health Insurance	13,992	14,104	15,938	14,400	16,000	11.1%
4110	Other Insurance	95	95	100	100	120	20.0%
4111	Workers Compensation	95	85	73	100	120	20.0%
4112	Employee Assist. Prgm	18	18	17	20	20	0.0%
4115	Unemploy. Insurance	161	130	117	120	80	-33.3%
4116	Employee Pension	10,488	10,114	10,111	10,000	11,090	10.9%
Personnel Services Total		84,484	85,985	89,907	87,890	91,470	4.1%
42 Supplies							
4203	Office Supplies	80	262	291	270	290	7.4%
4208	Postage	40	39	98	110	100	-9.1%
4209	Educational Supplies	-	-	-	300	300	0.0%
4211	Periodicals & Supple.	-	104	-	160	160	0.0%
Supplies Total		120	405	389	840	850	1.2%
43 Maintenance & Repairs							
4302	Office Equip. Repair	4	5	103	10	10	0.0%
Maintenance & Repairs Total		4	5	103	10	10	0.0%
44 Services							
4401	Telephone	1,944	1,429	1,723	1,880	1,800	-4.3%
4402	Medical Exams	-	-	-	50	50	0.0%
4403	Assoc. Dues/Subscript.	139	-	191	350	350	0.0%
4405	Travel & Training	-	-	-	1,300	1,300	0.0%
4415	Special Services	132	213	588	420	420	0.0%
4417	Printing and Reprod.	17	38	235	150	150	0.0%
Services Total		2,232	1,680	2,737	4,150	4,070	-1.9%
46 Capital Outlay							
4607	Data Processing Equip.	-	2,030	-	-	-	N/A
Capital Outlay Total		-	2,030	-	-	-	N/A
Total Human Rights		\$ 86,840	\$ 90,105	\$ 93,136	\$ 92,890	\$ 96,400	3.8%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Administration **DIVISION:** Human Relations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Newspaper Annual Subscription	\$ 160
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 2017**

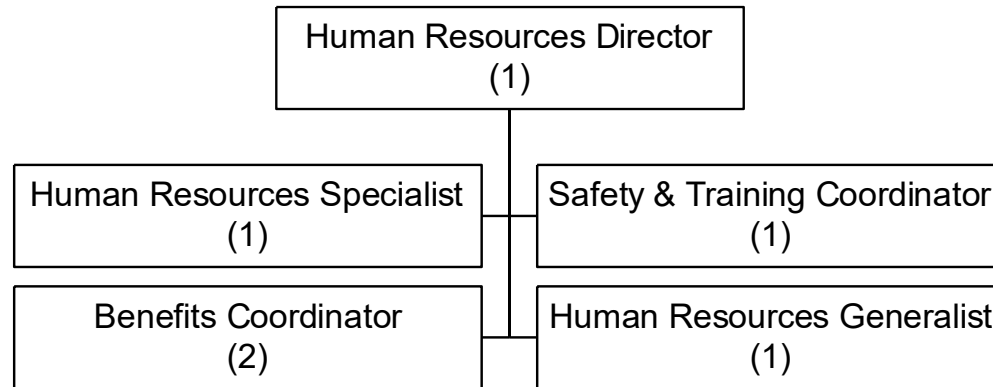
Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Department 10 - Administration							
Division 017 - Community Development							
41 Personnel Services							
4101	Salaries - Supervision	\$ 20,952	\$ 21,586	\$ 22,016	\$ 21,030	\$ 21,560	2.5%
4103	Salaries - Operational	48,906	50,437	51,031	50,740	51,310	1.1%
4104	Salaries - Overtime	226	-	-	500	500	0.0%
4106	FICA	3,955	4,088	4,151	4,450	4,520	1.6%
4107	Medicare	925	956	971	1,050	1,060	1.0%
4108	Life Insurance	78	79	66	80	60	-25.0%
4109	Health Insurance	18,190	18,335	20,719	18,720	20,800	11.1%
4110	Other Insurance	123	123	129	130	150	15.4%
4111	Workers Compensation	119	108	91	440	530	20.5%
4112	Employee Assist. Prgm	23	23	22	30	30	0.0%
4115	Unemploy. Insurance	143	114	101	150	90	-40.0%
4116	Employee Pension	13,220	12,716	12,461	12,250	13,620	11.2%
Personnel Services Total		106,860	108,565	111,758	109,570	114,230	4.3%
42 Supplies							
4203	Office Supplies	1,076	459	260	500	500	0.0%
4208	Postage	101	37	40	250	250	0.0%
4209	Educational Supplies	161	327	780	1,000	1,000	0.0%
4211	Periodicals & Supple.	-	319	460	500	500	0.0%
Supplies Total		1,338	1,142	1,540	2,250	2,250	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	5	754	15	50	50	0.0%
Maintenance & Repairs Total		5	754	15	50	50	0.0%
44 Services							
4403	Assoc. Dues/Subscript.	-	-	485	500	500	0.0%
4405	Travel & Training	2,611	1,153	885	2,500	2,500	0.0%
4415	Special Services	66	24	2,875	2,800	6,300	125.0%
4417	Printing and Reprod.	466	163	220	300	300	0.0%
Services Total		3,143	1,340	4,465	6,100	9,600	57.4%
Total Community Development		\$ 111,346	\$ 111,801	\$ 117,778	\$ 117,970	\$ 126,130	6.9%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

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	\$ 500
		and Appraisals	
4415	Special Services	Filing Fees (\$100)/ Affirmative Action Plan Update (\$3500)	\$ 3,600
		Employee Education Tuition Reimbursement Assist.	1,500
		KY Changers /World Changers runners support	1,200
			\$ 6,300

HUMAN RESOURCES



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Department 10 - Administration Division 124 - Human Resources							
41 Personnel Services							
4101	Salaries - Supervision	\$ 74,853	\$ 76,778	\$ 78,367	\$ 78,310	\$ 79,880	2.0%
4103	Salaries - Operational	158,412	162,602	168,790	167,820	200,930	19.7%
4104	Salaries - Overtime	3,897	4,902	6,573	4,270	5,070	18.7%
4105	Salaries - Other	493	905	859	900	900	0.0%
4106	FICA	13,580	14,036	14,558	15,580	17,760	14.0%
4107	Medicare	3,176	3,283	3,404	3,650	4,160	14.0%
4108	Life Insurance	302	302	254	300	260	-13.3%
4109	Health Insurance	57,968	58,416	67,500	72,000	96,000	33.3%
4110	Other Insurance	474	474	499	480	690	43.8%
4111	Workers Compensation	403	366	317	420	550	31.0%
4112	Employee Assist. Prgm	89	89	86	90	110	22.2%
4115	Unemploy. Insurance	686	553	501	860	590	-31.4%
4116	Employee Pension	44,651	43,127	43,286	42,870	53,510	24.8%
Personnel Services Total		358,984	365,833	384,994	387,550	460,410	18.8%
42 Supplies							
4201	Fuel	459	273	212	380	350	-7.9%
4203	Office Supplies	2,241	3,152	2,353	2,100	2,300	9.5%
4208	Postage	1,965	1,899	1,505	1,990	1,900	-4.5%
4209	Educational Supplies	-	300	236	300	300	0.0%
4211	Periodicals & Supple.	1,879	1,879	1,879	2,180	2,180	0.0%
Supplies Total		6,544	7,503	6,185	6,950	7,030	1.2%
43 Maintenance & Repairs							
4301	Vehicle Repair	241	157	169	400	150	-62.5%
4302	Office Equip. Repair	1,145	301	266	550	500	-9.1%
Maintenance & Repairs Total		1,386	458	435	950	650	-31.6%
44 Services							
4401	Telephone	3,644	2,026	2,523	2,500	2,500	0.0%
4402	Medical Exams	29,168	43,693	32,707	34,280	33,300	-2.9%
4403	Assoc. Dues/Subscript.	1,176	1,048	1,135	1,090	1,090	0.0%
4404	Multi-Depart. Training	14,806	26,896	32,415	38,030	42,530	11.8%
4405	Travel & Training	5,413	2,843	3,312	3,960	4,690	18.4%
4408	Legal Advertising	4,012	8,517	7,316	6,900	8,900	29.0%
4415	Special Services	1,895	7,876	7,408	7,100	7,100	0.0%
4417	Printing and Reprod.	2,618	1,914	926	1,800	1,700	-5.6%
4418	Contractual Services	-	252	-	-	-	N/A
4419	Professional Services	-	1,760	-	-	-	N/A
Services Total		62,732	96,825	87,742	95,660	101,810	6.4%
45 Sundry Charges							
4501	Insurance Expense	-	-	797	-	800	N/A
Sundry Charge Total		-	-	797	-	800	N/A

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Division 124 - Human Resources (continued)

46 Capital Outlay

4601	Motor Vehicles	-	-	17,471	18,500	-	-100.0%
Capital Outlay TOTAL		-	-	17,471	18,500	-	-100.0%

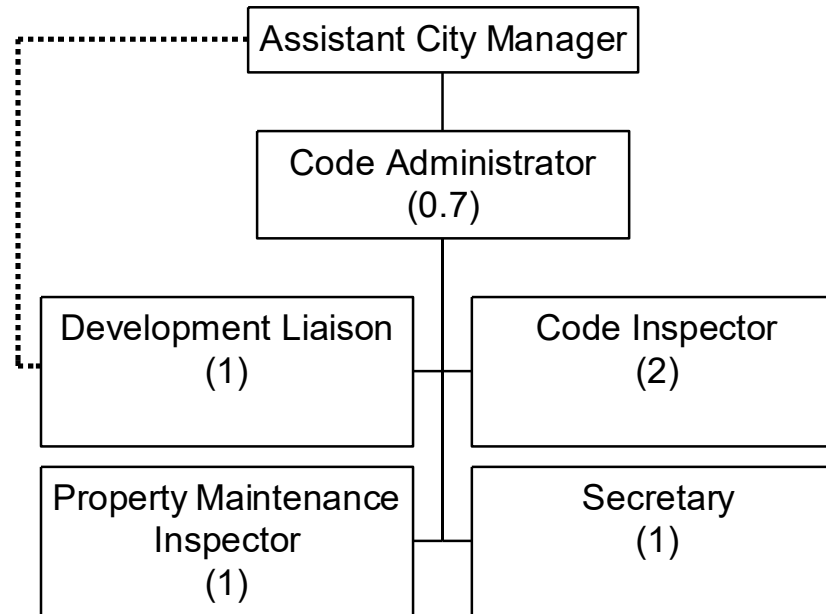
Total Human Resources		\$ 429,646	\$ 470,619	\$ 497,624	\$ 509,610	\$ 570,700	12.0%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Administration **DIVISION:** Human Resources

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	MSDS Online (for City-wide use)	\$ 1,880
		KY Employment Law Letter	300
		Total	\$ 2,180
4302	Office Equip. and Repair	Maintenance on employee ID machine	\$ 250
		Repair charges on postage meter, copier, etc. assigned by Finance	250
		Total	\$ 500
4402	Medical Exams	Random drug screens	\$ 11,700
		Respiratory medical evaluations	11,500
		Pre-employment drug screens and physicals	5,900
		Post accident drug/alcohol screening	4,200
		Total	\$ 33,300
4403	Association Dues & Subscriptions	Rotary Club	\$ 700
		Society for HR Professionals (SHRM)	190
		KY Public HR Association (KPHRA)	150
		Recertification - KPHRA certification program	50
		Total	\$ 1,090
4404	Multi-Department Training	Supervisor Certificate 9-month Program (20 students) (All departments)	\$ 31,980
		Value Stream Mapping/Lean Training Project (20 employees) (All departments)	6,000
		Work Zone Safety Training Basic Level (30 students) (PW, HWU, Gas)	2,100
		Online Safety Training Resource @ \$1.25/session All City employees	1,200
		Online Safety Meetings Subject Matter Resource (All departments)	700
		CPR Training (All departments)	400
		Northwest KY Training Consortium Membership (All departments)	150
		Total	\$ 42,530
4408	Legal Advertising	Newspaper advertising	\$ 5,000
		Radio advertising	\$ 1,000
		Movie theater advertising	2,900
		Total	\$ 8,900
4415	Special Services	Background checks on new employees & annual citywide MVR	\$ 4,600
		checks for employee jobs requiring driver's license	
		Education Assistance	1,500
		City-wide Employee Recognition Program & Job Fair Registrations	1,000
		Total	\$ 7,100

ADMINISTRATION CODE ENFORCEMENT



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

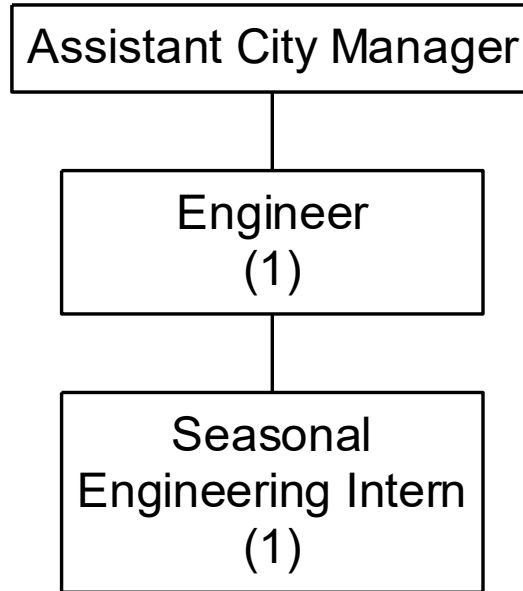
Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Department 10 - Administration Division 233 - Code Enforcement							
41 Personnel Services							
4101	Salaries - Supervision	\$ 48,889	\$ 50,366	\$ 51,371	\$ 49,070	\$ 50,310	2.5%
4102	Salaries - Clerical	37,056	34,578	30,050	30,050	30,640	2.0%
4103	Salaries - Operational	124,784	108,558	123,324	166,680	160,380	-3.8%
4104	Salaries - Overtime	-	-	-	230	240	4.3%
4106	FICA	12,252	11,137	11,662	15,260	14,980	-1.8%
4107	Medicare	2,865	2,605	2,727	3,570	3,510	-1.7%
4108	Life Insurance	316	284	239	350	240	-31.4%
4109	Health Insurance	53,770	52,706	76,573	82,080	91,200	11.1%
4110	Other Insurance	441	411	469	540	660	22.2%
4111	Workers Compensation	2,909	2,300	2,239	3,070	3,450	12.4%
4112	Employee Assist. Prgm	94	84	81	110	110	0.0%
4115	Unemploy. Insurance	675	502	447	510	300	-41.2%
4116	Employee Pension	38,088	33,542	34,929	41,970	45,130	7.5%
Personnel Services Total		322,139	297,073	334,111	393,490	401,150	1.9%
42 Supplies							
4201	Fuel	2,772	2,442	1,715	2,870	2,830	-1.4%
4202	Minor Tools	-	97	100	200	200	0.0%
4203	Office Supplies	2,624	2,664	2,475	2,500	2,500	0.0%
4207	Clothing Supplies	203	762	800	800	800	0.0%
4208	Postage	2,568	3,304	3,455	3,500	3,500	0.0%
4209	Educational Supplies	477	-	400	400	750	87.5%
4211	Periodicals & Supple.	296	313	369	320	350	9.4%
Supplies Total		8,940	9,582	9,314	10,590	10,930	3.2%
43 Maintenance & Repairs							
4301	Vehicle Repair	399	1,256	810	1,500	1,500	0.0%
4302	Office Equip. Repair	156	328	420	500	500	0.0%
Maintenance & Repairs Total		555	1,584	1,230	2,000	2,000	0.0%
44 Services							
4401	Telephone	2,936	2,192	2,925	3,100	3,100	0.0%
4403	Assoc. Dues/Subscript.	1,427	1,257	1,055	1,350	1,370	1.5%
4405	Travel & Training	4,950	3,066	3,660	4,770	4,070	-14.7%
4406	Boards and Meetings	820	760	980	1,800	1,800	0.0%
4408	Legal Advertising	375	667	700	1,000	1,000	0.0%
4415	Special Services	383	1,893	1,825	2,000	2,000	0.0%
4417	Printing and Reprod.	42	85	90	500	150	-70.0%
4418	Contractual Services	21,475	57,645	40,000	40,000	40,000	0.0%
Services Total		32,408	67,565	51,235	54,520	53,490	-1.9%
45 Sundry Charges							
4501	Insurance Expense	-	-	3,186	-	3,200	N/A
Sundry Charge Total		-	-	3,186	-	3,200	N/A
Total Code Enforcement		\$ 364,042	\$ 375,804	\$ 399,076	\$ 460,600	\$ 470,770	2.2%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Administration DIVISION: Code Enforcement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	General Office Supplies	\$ 2,500
4209	Educational Supplies	Additional certifications for new hires to fill anticipated vacancies	\$ 750
4211	Periodicals and Supplements	Code Reference Books	\$ 350
4403	Association Dues and Subscrip	Audubon Area Home Builders	\$ 580
		KY State Treasurer for building licenses	300
		CAAK	150
		International Code Council, Inc.	130
		International Association Electrical Inspector	110
		The Gleaner Online	100
		Total	\$ 1,370
4415	Special Services	Employee Education Tuition Reimbursement Assistance	\$ 1,500
		Filing Fees	500
		Total	\$ 2,000
4418	Contractual Services	Demolition of abandoned houses	\$ 18,000
		Abatement of nuisance complaints	22,000
			\$ 40,000

**ADMINISTRATION
ENGINEERING**



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Department 10 - Administration							
Division 377 - Engineering							
41 Personnel Services							
4103	Salaries - Operational	\$ 94,302	\$ 100,955	\$ 105,255	\$ 104,280	\$ 61,100	-41.4%
4105	Salaries - Other	343	33,227	2,676	5,350	5,360	0.2%
4106	FICA	5,417	7,891	6,248	6,800	4,120	-39.4%
4107	Medicare	1,267	1,845	1,462	1,590	970	-39.0%
4108	Life Insurance	101	121	102	120	50	-58.3%
4109	Health Insurance	20,488	20,771	32,709	28,800	16,000	-44.4%
4110	Other Insurance	166	190	200	190	120	-36.8%
4111	Workers Compensation	1,523	2,096	1,335	1,860	1,300	-30.1%
4112	Employee Assist. Prgm	33	36	35	60	40	-33.3%
4115	Unemploy. Insurance	274	303	215	230	90	-60.9%
4116	Employee Pension	17,386	17,823	17,956	17,790	11,420	-35.8%
Personnel Services Total		141,300	185,258	168,193	167,070	100,570	-39.8%
42 Supplies							
4201	Fuel	1,949	1,187	909	1,750	1,500	-14.3%
4202	Minor Tools	38	140	50	50	50	0.0%
4203	Office Supplies	687	941	900	900	2,500	177.8%
4207	Clothing Supplies	645	221	200	600	300	-50.0%
4208	Postage	18	38	25	50	50	0.0%
4209	Educational Supplies	-	-	-	100	100	0.0%
Supplies Total		3,337	2,527	2,084	3,450	4,500	30.4%
43 Maintenance & Repairs							
4301	Vehicle Repair	671	300	450	400	350	-12.5%
4302	Office Equip. Repair	2,732	2,855	3,550	3,550	3,170	-10.7%
Maintenance & Repairs Total		3,403	3,155	4,000	3,950	3,520	-10.9%
44 Services							
4401	Telephone	2,265	1,685	1,650	1,650	1,650	0.0%
4403	Assoc. Dues/Subscript.	510	713	892	850	580	-31.8%
4405	Travel & Training	4,282	4,822	5,806	5,150	3,620	-29.7%
4408	Legal Advertising	184	-	-	-	-	N/A
4415	Special Services	18	175	2,000	2,000	500	-75.0%
4417	Printing and Reprod.	26	49	50	50	50	0.0%
4418	Contractual Services	614	-	4,325	4,000	4,000	0.0%
Services Total		7,899	7,444	14,723	13,700	10,400	-24.1%
45 Sundry Charges							
4501	Insurance Expense	-	-	1,660	-	800	N/A
Sundry Charge Total		-	-	1,660	-	800	N/A
46 Capital Outlay							
4607	Data Processing Equip.	12,995	-	-	-	-	N/A
Capital Outlay Total		12,995	-	-	-	-	N/A
Total Engineering		\$ 168,934	\$ 198,384	\$ 190,660	\$ 188,170	\$ 119,790	-36.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Administration **DIVISION:** Engineering

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Cartridges & Supplies, 11x17 printer, 24" diag. Monitor	\$ 2,500
4302	Office Equipment Repair & Maint	OCE Copier Scanner Maintenance - MACO	\$ 1,470
		Annual Subscription Renewal - Autodesk Infrastructure Design Su	1,200
		GPS Warranty - Survey Control Unit Hardware & Field Software M	500
		Total	\$ 3,170
4403	Association Dues and Subscrip	National Society of Professional Engineers - Engineer	\$ 300
		American Society of Civil Engineers - Engineer	280
		Total	\$ 580
4415	Special Services	Filing Fees	\$ 500
4418	Contractual Services	Lime - City Property	\$ 4,000

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Department 90 - Non-Departmental							
Division 298 - Non-Departmental							
44 Services - Outside Agencies							
4467	Meals on Wheels Prog.	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 30,500	190.5%
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. Part.	44,000	44,000	46,000	46,000	46,000	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	Community One	7,126	16,376	36,076	51,690	40,000	-22.6%
4494	W C Handy Festival	-	5,000	5,000	5,000	5,000	0.0%
4494	Other	7,487	20,000	2,500	2,500	119,600	4684.0%
Services Total		202,813	229,576	233,776	249,390	374,800	50.3%
44 Services - Quasi Agencies							
4456	Planning / GIS	269,869	274,151	335,232	378,500	342,670	-9.5%
4457	Ambulance Service	264,021	275,900	252,559	282,540	204,870	-27.5%
4461	Henderson Tourism	33,700	37,700	33,700	33,700	37,700	11.9%
4484	Disaster & Emerg. Ser	33,421	30,202	32,900	33,050	44,870	35.8%
4485	Hend City/Co Air Board	125,000	130,305	150,309	150,190	135,340	-9.9%
4491	Kyndle	48,000	48,000	48,000	48,000	48,000	0.0%
4498	GIS	124,572	137,714	-	-	-	N/A
Services Total		898,583	933,972	852,700	925,980	813,450	-12.2%
44 Services - Special Projects							
4495	Canoe Creek Mowing	53,061	-	14,329	45,000	45,000	0.0%
4495	Match on KIA Phase 2	10,969	2,302	-	70,000	52,000	-25.7%
4495	Flood Mitigation Fund	-	70,199	11,500	11,500	-	-100.0%
4495	Renovation of Old Depot	-	-	38,100	80,100	42,000	-47.6%
4495	Countryview Drainage	-	-	24,792	200,000	250,000	25.0%
4495	Cooper Park	-	-	170,216	170,400	-	-100.0%
4495	Comm. Service	25,000	27,700	29,705	35,000	60,000	71.4%
4495	Trails Project	-	1,437	10,000	25,000	190,000	660.0%
4495	Directional Signs	2,000	41,956	-	45,000	35,000	-22.2%
4495	Environmental Report	17,837	-	-	-	-	N/A
4495	Visionary Plan	-	79,934	31,785	49,160	30,000	-39.0%
4495	Other	9,173	10,022	-	7,000	5,000	-28.6%
Services Total		118,040	233,550	330,427	738,160	709,000	-4.0%
45 Sundry Charges							
4501	Insurance Expense	464,852	457,120	169,619	485,000	200,000	-58.8%
Sundry Charge Total		464,852	457,120	169,619	485,000	200,000	-58.8%
47 Transfers							
4711	Reserve for Conting.	6,826	7,265	25,044	71,960	69,300	-3.7%
Transfers Total		6,826	7,265	25,044	71,960	69,300	-3.7%
Total Non-departmental		\$ 1,691,114	\$ 1,861,483	\$ 1,611,566	\$ 2,470,490	\$ 2,166,550	-12.3%

CITY OF HENDERSON, KY
HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET
FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 296	\$ 226	\$ 513	\$ -	\$ -	N/A
Other Revenue Total		296	226	513	-	-	N/A

38 Transfer

3855	Transfer from Health Ins.	309,000	460,000	420,000	430,000	420,000	-2.3%
Transfer Total		309,000	460,000	420,000	430,000	420,000	-2.3%

HRA REVENUE TOTAL		<u>\$ 309,296</u>	<u>\$ 460,226</u>	<u>\$ 420,513</u>	<u>\$ 430,000</u>	<u>\$ 420,000</u>	<u>-2.3%</u>
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EXPENSE

Department 90 - Non-Departmental

45 Sundry Charges

4546	HRA Claims	\$ 415,007	\$ 398,482	\$ 411,974	\$ 430,000	\$ 420,000	-2.3%
Sundry Charges Total		415,007	398,482	411,974	430,000	420,000	-2.3%

HRA EXPENSE TOTAL		<u>\$ 415,007</u>	<u>\$ 398,482</u>	<u>\$ 411,974</u>	<u>\$ 430,000</u>	<u>\$ 420,000</u>	<u>-2.3%</u>
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HRA NET		<u>(105,711)</u>	<u>61,744</u>	<u>8,539</u>	<u>-</u>	<u>-</u>	
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CITY OF HENDERSON, KY
HEALTH INSURANCE FUND BUDGET
FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 1,274	\$ 1,495	\$ 2,206	\$ 800	\$ 1,000	25.0%
3778	Premiums - 911	168,738	140,667	138,776	234,000	260,000	11.1%
3781	Premiums - Water	1,073,055	1,125,738	1,026,934	1,200,600	1,334,000	11.1%
3782	Premiums - Power Light	529,532	560,436	483,703	565,800	629,000	11.2%
3784	Premiums - Sanitation	236,698	248,180	279,699	266,400	296,000	11.1%
3785	Premiums - Cemetery	53,636	43,579	65,313	57,600	64,000	11.1%
3786	Premiums - General	2,880,446	2,930,679	3,336,874	3,348,000	3,752,000	12.1%
3787	Premiums - Gas	324,148	299,332	345,896	374,400	416,000	11.1%
3788	Premiums - HART	179,232	169,804	180,438	187,200	208,000	11.1%
3789	Premiums - PWI	145,167	131,983	138,270	169,200	188,000	11.1%
3795	Employee Reimburse	408,264	390,652	384,008	400,000	395,000	-1.3%
Other Revenue Total		6,000,190	6,042,545	6,382,117	6,804,000	7,543,000	10.9%

HEALTH INS. TOTAL REVENUE	\$ 6,000,190	\$ 6,042,545	\$ 6,382,117	\$ 6,804,000	\$ 7,543,000	10.9%
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EXPENSE

Insurance Expense

4545	Plan Administration	\$ 602,264	\$ 721,589	\$ 593,047	\$ 899,000	\$ 642,000	-28.6%
4501	Claims Expense	5,015,586	4,554,711	6,058,040	5,475,000	6,481,000	18.4%
Insurance Total		5,617,850	5,276,300	6,651,087	6,374,000	7,123,000	11.8%

47 Transfers

4704	Transfers to HRA	309,000	460,000	420,000	430,000	420,000	-2.3%
Transfers Total		309,000	460,000	420,000	430,000	420,000	-2.3%

HEALTH INS. EXPENSE TOTAL	\$ 5,926,850	\$ 5,736,300	\$ 7,071,087	\$ 6,804,000	\$ 7,543,000	10.9%
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HEALTH INSURANCE NET	\$ 73,340	\$ 306,245	\$ (688,970)	\$ -	\$ -	
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**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 25,880	\$ 17,166	\$ 17,371	\$ -	\$ -	N/A
3753	Federal Grant	273,616	1,249,524	-	600,000	537,500	-10.4%
3754	State Grant	-	-	162,937	248,000	332,500	34.1%
3764	County Contribution	-	95,319	285,957	-	-	N/A
3777	Bond or Loan Proceeds	-	8,000,000	13,249,586	8,000,000	2,000,000	-75.0%
3830	Reimbursable Services	251,290	1,440,401	-	-	-	N/A
Other Revenue Total		550,786	10,802,410	13,715,851	8,848,000	2,870,000	-67.6%
38 Transfer							
3851	Transfer from General	325,000	218,000	708,000	811,000	420,000	-48.2%
Transfer Total		325,000	218,000	708,000	811,000	420,000	-48.2%
CONSTRUCTION REVENUE TOTAL		\$ 875,786	\$11,020,410	\$14,423,851	\$ 9,659,000	\$ 3,290,000	-65.9%

EXPENSE

45 Sundry Charge							
4507	Bond Issuance Cost	\$ -	\$ -	\$ 82,156	\$ 330,000	\$ 75,000	-77.3%
Sundry Charge Total		-	-	82,156	330,000	75,000	-77.3%
46 Capital Outlay							
4603	911 Radio System	-	381,275	1,311,760	2,818,570	1,291,000	-54.2%
4612	Green Riv. Rd Sidewalk	-	-	162,937	213,000	116,000	-45.5%
4612	Green Riv. Rd Sidewalk	-	-	-	-	58,000	N/A
4612	Bike Way Trail	-	-	-	35,000	36,500	4.3%
4612	Wathen Lane Bridge	-	-	-	-	180,000	N/A
4612	Wathen Lane Bridge	-	-	-	-	45,000	N/A
4612	Water St. Sidewalk	-	-	-	-	58,000	N/A
4612	Gateway Corridor	-	-	-	-	49,000	N/A
4612	No. Elm St. ROW	-	-	-	-	50,000	N/A
4612	Street - N. Green River	524,193	1,692,189	-	-	-	N/A
4612	Enhancement Projects	-	-	308,296	611,000	-	-100.0%
4617	Mun. Service Center	6,866	1,933,500	359,000	6,380,430	6,468,000	1.4%
4617	Drive Thru Canopy	-	-	-	-	160,000	N/A
4626	Land Acquisition	-	1,204,700	221,302	200,000	-	-100.0%
4650	Riverfront Improvements	94,407	-	-	600,000	537,500	-10.4%
Capital Outlay Total		625,466	5,211,664	2,363,295	10,858,000	9,049,000	-16.7%

**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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47 Transfers - Construction Fund (continued)

4703	Transfer to General	28,387	17,315	17,371	1,923,000	-	-100.0%
4725	Transfer to Bond Fund	1,362,280	1,365,470	1,703,491	1,703,000	-	-100.0%
Transfers Total		1,390,667	1,382,785	1,720,862	3,626,000	-	-100.0%

CONSTRUCTION EXPENSE TOTAL	\$ 2,016,133	\$ 6,594,449	\$ 4,166,313	\$14,814,000	\$ 9,124,000	-38.4%
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CONSTRUCTION NET	\$ (1,140,347)	\$ 4,425,961	\$10,257,538	\$ (5,155,000)	\$ (5,834,000)
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Footnote: The balance of \$5,834,000 will come from the 2015 and 2016 bond proceeds

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 1,291,000</u>
ACCOUNT DESCRIPTION:	<u>911 Radio System</u>	ACCOUNT NUMBER:	<u>51-90-298-4603</u>

DESCRIPTION OF ITEM OR PROJECT:

Complete replacement of the communication equipment used throughout the City in conjunction with the 911 dispatch center. The equipment will include radio towers, antennas, etc. This project was started in fiscal 2016 and will be completed in fiscal 2017.

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>\$ 174,000</u>
ACCOUNT DESCRIPTION:	<u>Streets</u>	ACCOUNT NUMBER:	<u>51-90-298-4612</u>

DESCRIPTION OF ITEM OR PROJECT:

Using a state TAP grant, sidewalks will be added to Green River Road in the Bend Gate school area. The grant will pay for 2/3's (\$116,000) of the costs.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 36,500</u>
ACCOUNT DESCRIPTION:	<u>Streets</u>	ACCOUNT NUMBER:	<u>51-90-298-4612</u>
DESCRIPTION OF ITEM OR PROJECT: New \$36,500 state TAP grant received for Phase 2 of Bike & Pedestrian Plan.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 225,000</u>
ACCOUNT DESCRIPTION:	<u>Streets</u>	ACCOUNT NUMBER:	<u>51-90-298-4612</u>
DESCRIPTION OF ITEM OR PROJECT: Using state funds, this project will replace the bridge on Wathen Lane. The grant will pay 3/4s (\$180,000) of the costs of the project.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 58,000</u>
ACCOUNT DESCRIPTION:	<u>Streets</u>	ACCOUNT NUMBER:	<u>51-90-298-4612</u>

DESCRIPTION OF ITEM OR PROJECT:

This project will install sidewalks on the west side of Water Street from 5th Street to Sunset Park.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 49,000</u>
ACCOUNT DESCRIPTION:	<u>Streets</u>	ACCOUNT NUMBER:	<u>51-90-298-4612</u>

DESCRIPTION OF ITEM OR PROJECT:

As part of the Enhancement projects along 2nd Street, this project will include the planting of trees, sidewalk repairs and improvements to the new fire station lot.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 50,000</u>
ACCOUNT DESCRIPTION:	<u>Streets</u>	ACCOUNT NUMBER:	<u>51-90-298-4612</u>
DESCRIPTION OF ITEM OR PROJECT: This project is a joint venture with Henderson Municipal Water to purchase the right-of-way on North Elm Street.			
PROJECT JUSTIFICATION: The current facility is nearly 47 years old and is not longer suitable.			
IMPACT ON OPERATING BUDGET:			
DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 6,468,000</u>
ACCOUNT DESCRIPTION:	<u>Buildings</u>	ACCOUNT NUMBER:	<u>51-90-298-4617</u>
DESCRIPTION OF ITEM OR PROJECT: Renovations of the new municipal service center. This project was started in fiscal 2016 and will be completed in fiscal 2017.			
PROJECT JUSTIFICATION: The current facility is nearly 48 years old and is not longer suitable.			
IMPACT ON OPERATING BUDGET:			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 160,000</u>
ACCOUNT DESCRIPTION:	<u>Buildings</u>	ACCOUNT NUMBER:	<u>51-90-298-4617</u>
DESCRIPTION OF ITEM OR PROJECT: This project will include the installation of a canopy that will cover two lanes of traffic. New equipment will be installed that will enable multiple clerks to process payments. This is only an estimate and final project will be brought before the Board of Commissioners to approve bids.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			
DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 537,500</u>
ACCOUNT DESCRIPTION:	<u>Riverfront Improvements</u>	ACCOUNT NUMBER:	<u>51-90-298-4650</u>
DESCRIPTION OF ITEM OR PROJECT: Final portion of riverfront improvements. This will include utility and road improvements to the land purchased along Borax Dr. Funding coming from a federal transportation grant.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

**CITY OF HENDERSON, KY
FLOOD MITIGATION FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 39	\$ 44	\$ 35	\$ -	\$ -	N/A
3754	State Grant - KIA	229,847	91,884	183,023	850,000	667,000	-21.5%
3764	County Contribution	58,720	53,643	31,168	115,000	45,000	-60.9%
3764	County - KIA	-	-	-	115,000	52,000	-54.8%
3798	City Contribution	58,720	64,217	31,168	-	45,000	N/A
3798	City Contribution - KIA	-	-	-	-	52,000	N/A
3830	Reimbursable Services	10,000	-	-	-	-	N/A
Other Revenue Total		357,326	209,788	245,394	1,080,000	861,000	-20.3%

FLOOD MITIGATION REVENUE	\$ 357,326	\$ 209,788	\$ 245,394	\$ 1,080,000	\$ 861,000	-20.3%
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EXPENSE

43 Maintenance & Repairs

4324	Canoe Creek Maint..	\$ 278,148	\$ 80,201	\$ 243,836	\$ 1,080,000	\$ 861,000	-20.3%
4419	Professional Services	81,782	82,867	8,330	-	-	N/A
Maintenance & Repairs Total		359,930	163,068	252,166	1,080,000	861,000	-20.3%

46 Capital Outlay

4605	Machinery & Tools	-	-	-	20,000	-	-100.0%
Capital Outlay Total		-	-	-	20,000	-	-100.0%

FLOOD MITIGATION EXPENSE	\$ 359,930	\$ 163,068	\$ 252,166	\$ 1,100,000	\$ 861,000	-21.7%
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FLOOD MITIGATION NET	\$ (2,604)	\$ 46,720	\$ (6,772)	\$ (20,000)	\$ -	
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CITY OF HENDERSON, KY
COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET
FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3760	CDBG Revenue	\$ 123,460	\$ 98,688	\$ 606,186	\$ 321,000	\$ 510,000	58.9%
Other Revenue Total		123,460	98,688	606,186	321,000	510,000	58.9%

CDBG REVENUE TOTAL		<u>\$ 123,460</u>	<u>\$ 98,688</u>	<u>\$ 606,186</u>	<u>\$ 321,000</u>	<u>\$ 510,000</u>	<u>58.9%</u>
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EXPENSE

Department 10 - Administration
Division 017 - Community Development

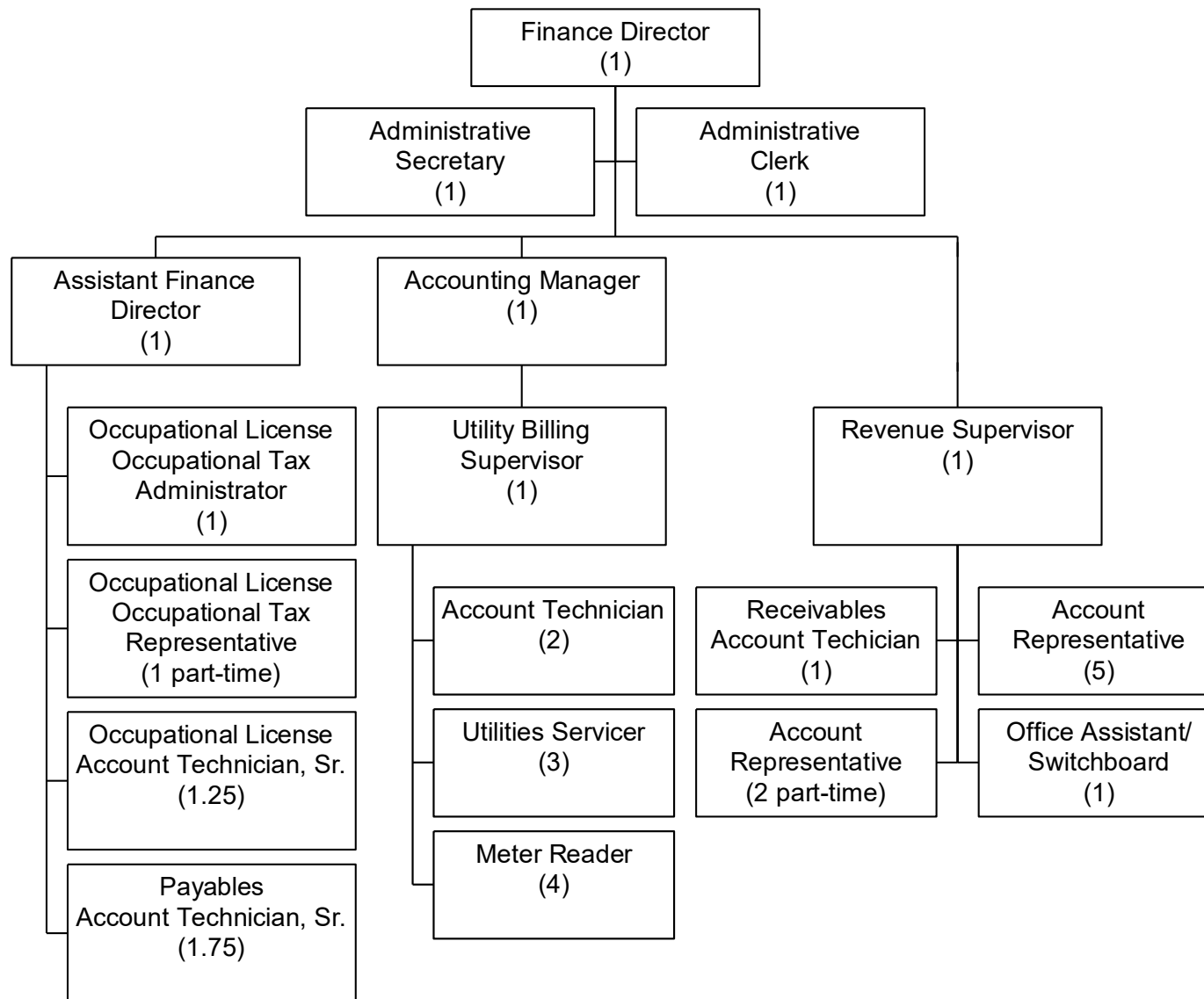
48 Community Development

4830	Relocation	\$ 209	\$ -	\$ 4,200	\$ 4,000	\$ 2,000	-50.0%
4840	Rehabilitation -CDBG	10,190	13,032	210,055	133,230	238,148	78.7%
4860	Grant Administration	45,768	42,115	42,240	42,240	42,590	0.8%
4890	Public Facilities	9,428	5,015	20,918	109,850	195,320	77.8%
4894	Public Services	34,326	31,587	31,680	31,680	31,942	0.8%
Community Development Total		99,921	91,749	309,093	321,000	510,000	58.9%

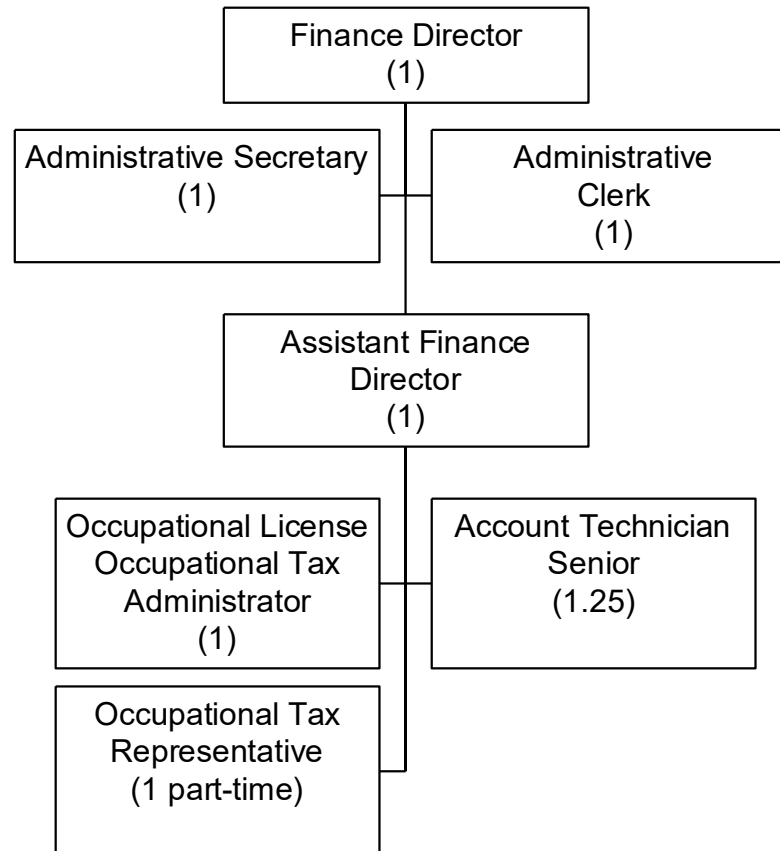
CDBG EXPENSE TOTAL		<u>\$ 99,921</u>	<u>\$ 91,749</u>	<u>\$ 309,093</u>	<u>\$ 321,000</u>	<u>\$ 510,000</u>	<u>58.9%</u>
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CDBG NET		<u>\$ 23,539</u>	<u>\$ 6,939</u>	<u>\$ 297,093</u>	<u>\$ -</u>	<u>\$ -</u>	
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FINANCE DEPARTMENT



FINANCE DEPARTMENT ADMINISTRATION



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Department 15 - Finance							
Division 121 - Finance Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 162,072	\$ 176,142	\$ 179,514	\$ 178,540	\$ 179,540	0.6%
4102	Salaries - Clerical	126,719	129,437	151,601	149,560	183,280	22.5%
4104	Salaries - Overtime	24,897	23,534	23,657	30,700	27,010	-12.0%
4105	Salaries - Other	251	257	536	-	-	N/A
4106	FICA	17,957	18,893	20,304	22,250	24,170	8.6%
4107	Medicare	4,200	4,419	4,748	5,220	5,660	8.4%
4108	Life Insurance	317	302	271	320	270	-15.6%
4109	Health Insurance	73,458	73,497	90,735	82,800	100,000	20.8%
4110	Other Insurance	497	492	572	500	720	44.0%
4111	Workers Compensation	1,874	1,575	949	1,010	1,290	27.7%
4112	Employee Assist. Prgm	94	93	98	100	120	20.0%
4115	Unemploy. Insurance	884	749	783	690	480	-30.4%
4116	Employee Pension	59,214	58,091	60,612	61,210	72,820	19.0%
Personnel Services Total		472,434	487,481	534,380	532,900	595,360	11.7%
42 Supplies							
4201	Fuel	1,858	1,394	780	2,070	1,290	-37.7%
4203	Office Supplies	9,639	8,670	10,280	8,700	9,700	11.5%
4208	Postage	8,298	7,717	14,150	16,140	10,730	-33.5%
4209	Educational Supplies	-	149	-	-	-	N/A
4211	Periodicals & Supple.	225	265	270	270	270	0.0%
Supplies Total		20,020	18,195	25,480	27,180	21,990	-19.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	967	1,144	1,862	1,250	1,330	6.4%
4302	Office Equip. Repair	958	596	-	900	-	-100.0%
Maintenance & Repairs Total		1,925	1,740	1,862	2,150	1,330	-38.1%
44 Services							
4401	Telephone	4,942	4,259	3,600	2,850	2,850	0.0%
4403	Assoc. Dues/Subscript.	537	520	550	580	570	-1.7%
4405	Travel & Training	829	2,022	1,319	4,330	4,230	-2.3%
4408	Legal Advertising	2,170	1,648	2,156	2,320	2,000	-13.8%
4415	Special Services	1,405	700	2,224	1,250	1,490	19.2%
4417	Printing and Reprod.	3,856	5,423	6,000	5,000	6,000	20.0%
4418	Contractual Services	-	3,779	-	5,500	-	-100.0%
4442	Trust Fees	3,568	4,855	5,012	5,180	5,150	-0.6%
4522	Audit Expense	20,453	22,713	21,570	21,570	21,570	0.0%
Services Total		37,760	45,919	42,431	48,580	43,860	-9.7%
45 Sundry Charges							
4501	Insurance Expense	-	-	3,259	-	3,300	N/A
Sundry Charge Total		-	-	3,259	-	3,300	N/A

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Division 121 - Finance Administration (continued)

46 Capital Outlay

4601	Vehicle	\$ -	\$ -	\$ -	\$ -	\$ 19,800	N/A
4607	Data Processing Equip.	-	-	872	-	-	N/A
Capital Outlay TOTAL		-	-	872	-	19,800	N/A

Total Finance Administration		<u>\$ 532,139</u>	<u>\$ 553,335</u>	<u>\$ 608,284</u>	<u>\$ 610,810</u>	<u>\$ 685,640</u>	<u>12.3%</u>
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Finance

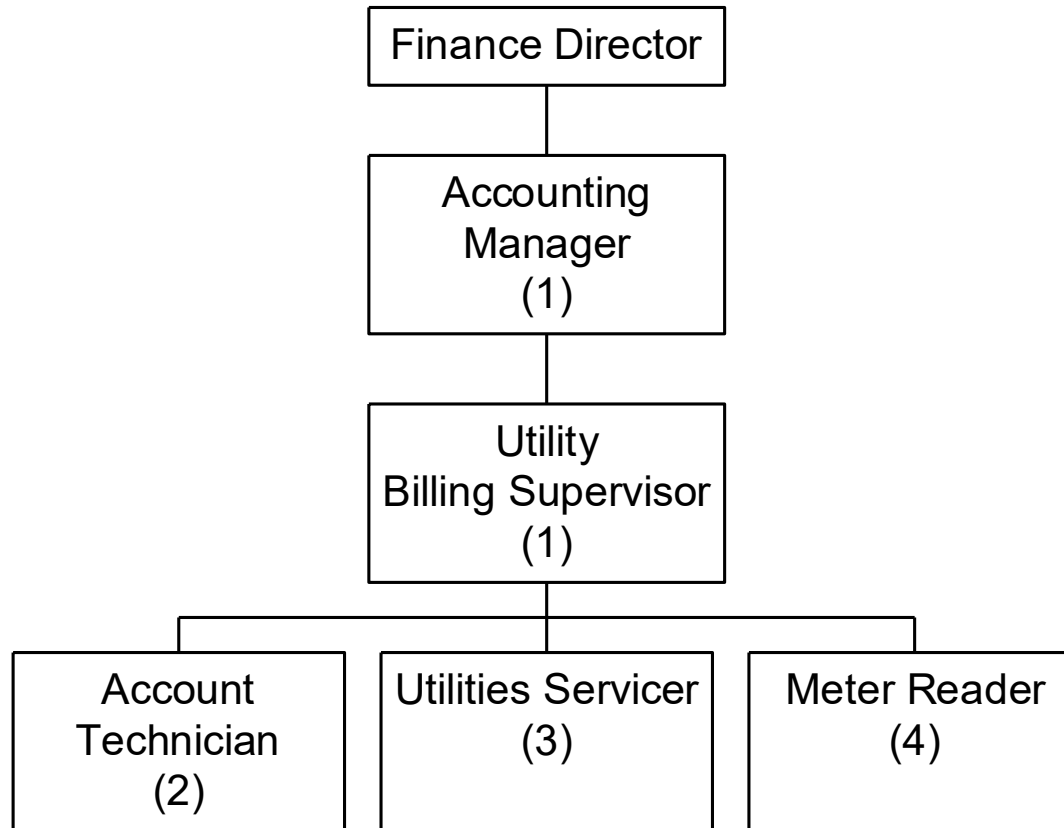
DIVISION: Finance Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Quarterly Payroll Forms	\$ 2,600
		Mailing of Licenses	2,000
		Mailing of Net Profit Forms	1,760
		Mailing of Late Notices for Payroll Tax	1,500
		Mailing of Monthly Payroll Forms	1,020
		Mailing of Misc. Finance Admin.	700
		Mailing of Pension Checks and Notices	600
		Mailing of Bid Packets	550
		Total	\$ 10,730
4211	Periodicals and Supplements	Governmental Accounting Standards Board Subscription	\$ 230
		Reference Manuals	40
		Total	\$ 270
4403	Association Dues and Subscrip	Governmental Finance Officers Association	\$ 250
		Kentucky Occupational Tax Organization	140
		Kentucky Governmental Finance Officers Association	100
		Kentucky Purchasing Professional Association	40
		Wholesale Club	40
		Total	\$ 570
4415	Special Service	Shredding	\$ 500
		Fee for Governmental Finance Officers Association Budget Award	440
		Filing fees for small claims on net profit and payroll taxes	300
		Miscellaneous	250
		Total	\$ 1,490
4417	Printing	Print and Insert Year-end Net Profit Tax Forms by Contractor	\$ 2,720
		Copier	1,280
		Late Notices and Miscellaneous Correspondence	800
		Budget and Audit Material	750
		Print Licenses	450
		Total	\$ 6,000

DEPARTMENT: Finance

C - 45

**FINANCE DEPARTMENT
ACCOUNTING**



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Department 15 - Finance
Division 123 - Accounting

41 Personnel Services

4101	Salaries - Supervision	\$ 114,862	\$ 121,150	\$ 124,468	\$ 126,250	\$ 133,980	6.1%
4102	Salaries - Clerical	67,859	67,715	72,320	71,470	76,750	7.4%
4103	Salaries - Operational	206,198	234,454	240,440	240,170	246,960	2.8%
4104	Salaries - Overtime	3,026	2,406	2,045	3,000	3,000	0.0%
4106	FICA	22,160	24,037	24,944	27,340	28,570	4.5%
4107	Medicare	5,183	5,622	5,834	6,400	6,680	4.4%
4108	Life Insurance	604	661	556	660	470	-28.8%
4109	Health Insurance	141,086	155,145	175,063	158,400	176,000	11.1%
4110	Other Insurance	948	1,037	1,095	1,040	1,270	22.1%
4111	Workers Compensation	5,541	6,896	6,727	8,900	10,670	19.9%
4112	Employee Assist. Prgm	183	196	189	200	200	0.0%
4115	Unemploy. Insurance	1,139	949	881	900	560	-37.8%
4116	Employee Pension	73,902	75,165	74,939	74,740	85,540	14.5%
Personnel Services Total		642,691	695,433	729,501	719,470	770,650	7.1%

42 Supplies

4201	Fuel	11,436	9,646	6,995	11,950	11,550	-3.3%
4202	Minor Tools	215	469	625	800	800	0.0%
4203	Office Supplies	2,414	2,066	1,793	2,000	2,000	0.0%
4207	Clothing Supplies	2,710	2,848	2,498	3,000	3,000	0.0%
4208	Postage	86,161	88,429	87,163	87,000	88,000	1.1%
4209	Educational Supplies	386	346	425	600	600	0.0%
Supplies Total		103,322	103,804	99,499	105,350	105,950	0.6%

43 Maintenance & Repairs

4301	Vehicle Repair	7,156	4,843	4,136	6,500	6,500	0.0%
4302	Office Equip. Repair	6,521	3,239	6,109	8,000	8,000	0.0%
4304	Other Equipment Repair	4,241	4,064	3,500	4,000	4,000	0.0%
4309	Radio Repair	-	1,133	2,400	2,000	2,000	0.0%
Maintenance & Repairs Total		17,918	13,279	16,145	20,500	20,500	0.0%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Division 123 - Accounting (continued)							
44 Services							
4401	Telephone	\$ 3,621	\$ 1,847	\$ 2,378	\$ 3,000	\$ 3,000	0.0%
4402	Medical Exams	550	358	300	500	500	0.0%
4405	Travel & Training	-	768	750	600	600	0.0%
4408	Legal Advertising	137	-	-	-	-	N/A
4414	Clothing / Cleaning	778	829	800	800	800	0.0%
4415	Special Services	498	379	575	600	600	0.0%
4417	Printing and Reprod.	4,303	4,734	4,217	6,000	6,000	0.0%
4418	Contractual Services	36,397	29,194	29,968	30,000	30,000	0.0%
4419	Professional Services	680	580	682	1,000	1,000	0.0%
Services Total		46,964	38,689	39,670	42,500	42,500	0.0%
45 Sundry Charges							
4501	Insurance Expense	-	-	8,962	-	9,000	N/A
Sundry Charge Total		-	-	8,962	-	9,000	N/A
46 Capital Outlay							
4601	Motor Vehicles	-	16,750	59,044	63,000	-	-100.0%
4606	Radio Equipment	-	-	48,510	48,510	-	-100.0%
4608	Instrument/Apparatus	-	30,586	-	-	-	N/A
Capital Outlay Total		-	47,336	107,554	111,510	-	-100.0%
Total Accounting		\$ 810,895	\$ 898,541	\$ 1,001,331	\$ 999,330	\$ 948,600	-5.1%

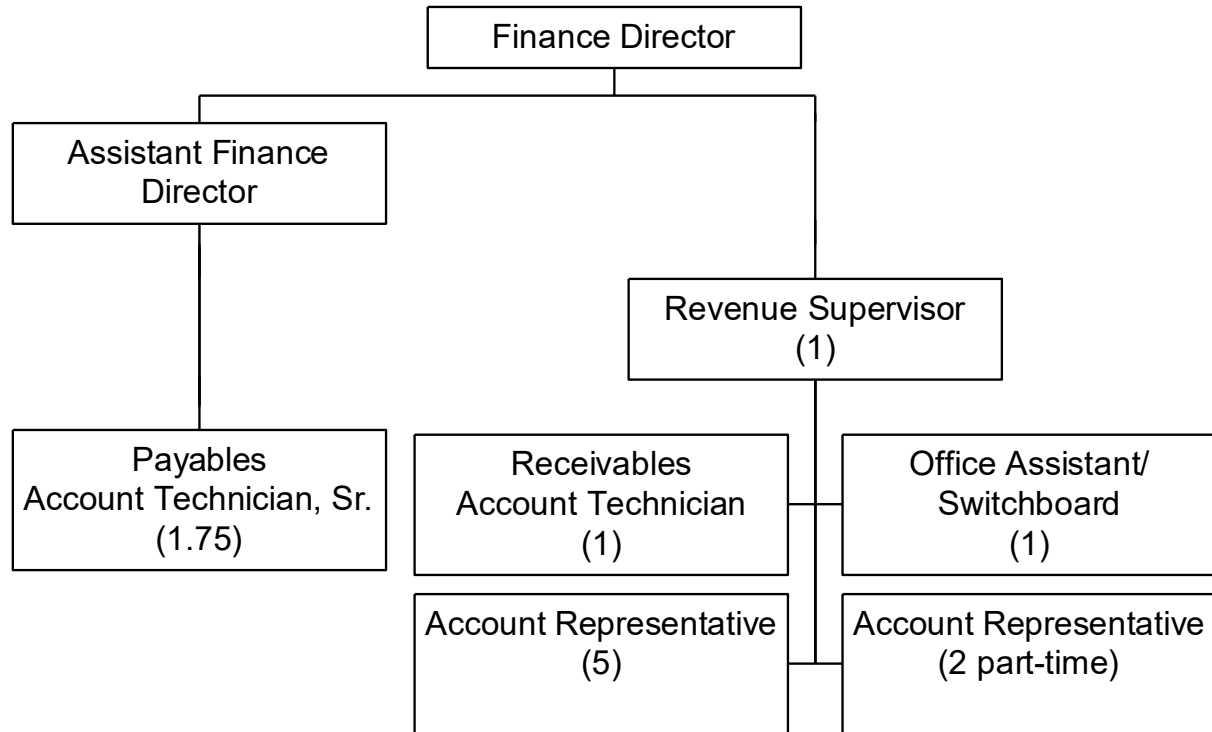
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

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

FINANCE DEPARTMENT TREASURY



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Department 15 - Finance							
Division 125 - Treasury							
41 Personnel Services							
4101	Salaries - Supervision	\$ 42,881	\$ 43,910	\$ 45,236	\$ 44,540	\$ 45,670	2.5%
4102	Salaries - Clerical	265,988	271,228	271,759	261,710	267,330	2.1%
4103	Salaries - Operational	46,134	47,814	48,629	74,550	48,090	-35.5%
4104	Salaries - Overtime	5,895	6,789	7,053	4,740	6,480	36.7%
4106	FICA	20,111	20,795	20,846	23,910	23,340	-2.4%
4107	Medicare	4,703	4,863	4,876	5,600	5,460	-2.5%
4108	Life Insurance	625	626	524	590	410	-30.5%
4109	Health Insurance	136,422	126,449	132,974	140,400	156,000	11.1%
4110	Other Insurance	924	883	907	920	1,130	22.8%
4111	Workers Compensation	611	554	465	650	730	12.3%
4112	Employee Assist. Prgm	182	170	170	210	210	0.0%
4115	Unemploy. Insurance	1,069	836	656	790	460	-41.8%
4116	Employee Pension	65,018	60,550	58,753	60,230	64,370	6.9%
Personnel Services Total		590,563	585,467	592,848	618,840	619,680	0.1%
42 Supplies							
4203	Office Supplies	7,607	11,385	7,463	7,800	7,700	-1.3%
4208	Postage	10,708	8,403	8,890	8,820	8,800	-0.2%
4230	Over/Short Account	14	291	(25)	-	-	N/A
Supplies Total		18,329	20,079	16,328	16,620	16,500	-0.7%
43 Maintenance & Repairs							
4302	Office Equip. Repair	603	491	422	530	530	0.0%
4304	Other Equipment Repair	-	-	-	250	-	-100.0%
Maintenance & Repairs Total		603	491	422	780	530	-32.1%
44 Services							
4401	Telephone	4,118	2,720	2,964	3,000	3,000	0.0%
4402	Medical Exams	348	-	-	-	-	N/A
4403	Assoc. Dues/Subscript.	27	374	423	390	440	12.8%
4405	Travel & Training	34	-	750	1,000	1,000	0.0%
4408	Legal Advertising	2,382	2,874	2,937	2,400	3,000	25.0%
4415	Special Services	3,110	3,781	5,146	3,500	3,900	11.4%
4417	Printing and Reprod.	1,734	2,268	2,347	2,400	2,350	-2.1%
4418	Contractual Services	5,750	898	104	-	-	N/A
4419	Professional Services	40,290	40,000	40,000	41,000	41,000	0.0%
4443	Debit Card -General	404	428	542	450	570	26.7%
4443-01	Debit Card - Utilities	16,048	19,017	21,082	19,000	23,000	21.1%
Services Total		74,245	72,360	76,295	73,140	78,260	7.0%
46 Capital Outlay							
4602	Office Furniture	-	15,809	-	-	-	N/A
Capital Outlay Total		-	15,809	-	-	-	N/A
Total Treasury		\$ 683,740	\$ 694,206	\$ 685,893	\$ 709,380	\$ 714,970	0.8%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Finance

DIVISION: Treasury

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of 11,300 Property Tax Bills	\$ 3,860
		Mailing of 6,500 Payable Checks per year	3,000
		Mailing of 3,000 Miscellaneous Collection Items	1,260
		Mailing of 1,500 Delinquent Property Tax Notices	530
		Other	150
		Total	\$ 8,800
4403	Association Dues and Subscrip	Online Subscription	\$ 240
		Other	200
			\$ 440
4415	Special Services	Henderson County Clerk Filing Fees	\$ 3,300
		Other	600
		Total	\$ 3,900
4417	Printing and Reproduction	Mailing of Energy Saving Tips	\$ 900
		Tax Bills	860
		Copier count	350
		Other	240
		Total	\$ 2,350
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 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Division 599 - Transfers

47 Transfers

4701	Transfer to PWI	\$ 811,000	\$ 1,229,000	\$ 1,175,000	\$ 1,279,000	\$ 1,109,000	-13.3%
4702	To HART	640,000	713,000	475,000	840,000	684,000	-18.6%
4707	To Construction	325,000	218,000	708,000	846,000	420,000	-50.4%
4714	To Emerg. Commun.	300,000	298,000	476,000	1,097,000	967,000	-11.9%
4716	To Police/Fire Pension	412,000	399,000	378,000	423,000	404,000	-4.5%
4717	To Civil Service Pension	192,000	168,000	180,000	187,000	179,000	-4.3%
4719	To Cemetery	207,000	161,000	170,000	262,000	204,000	-22.1%
4725	To Bond Fund	777,000	778,000	883,000	914,000	1,243,000	36.0%

Total Transfers		<u>\$ 3,664,000</u>	<u>\$ 3,964,000</u>	<u>\$ 4,445,000</u>	<u>\$ 5,848,000</u>	<u>\$ 5,210,000</u>	<u>-10.9%</u>
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CITY OF HENDERSON, KY
CIVIL SERVICE PENSION FUND BUDGET
FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 4	\$ 3	\$ 3	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,227	2,363	2,678	2,500	2,950	18.0%
3723	Income Match Sanit.	2,227	2,363	2,678	2,500	2,950	18.0%
3724	Tax Revenue	183	116	90	-	100	N/A
3799	Unclassified	75	75	-	-	-	N/A
Other Revenue Total		4,716	4,920	5,449	5,000	6,000	20.0%

38 Transfer Miscellaneous

3851	Transfer from General	192,000	168,000	180,000	187,000	179,000	-4.3%
Transfers Miscellaneous Total		192,000	168,000	180,000	187,000	179,000	-4.3%

CIVIL SERVICE REVENUE TOTAL		<u>\$ 196,716</u>	<u>\$ 172,920</u>	<u>\$ 185,449</u>	<u>\$ 192,000</u>	<u>\$ 185,000</u>	<u>-3.6%</u>
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EXPENSE

Services

4419	Professional Services	\$ 2,441	\$ 3,410	\$ 3,410	\$ 3,410	\$ 3,410	0.0%
Services Total		2,441	3,410	3,410	3,410	3,410	0.0%

45 Sundry Charge

4538	Pension Benefits	160,543	153,959	155,113	158,440	151,000	-4.7%
4539	Widows Benefits	4,024	4,070	4,100	4,250	4,290	0.9%
4540	Funeral Expense	100	-	-	300	300	0.0%
4543	Health Insurance Benefit	17,185	17,268	22,187	25,600	26,000	1.6%
Sundry Charge Total		181,852	175,297	181,400	188,590	181,590	-3.7%

CIVIL SERVICE EXPENSE TOTAL		<u>\$ 184,293</u>	<u>\$ 178,707</u>	<u>\$ 184,810</u>	<u>\$ 192,000</u>	<u>\$ 185,000</u>	<u>-3.6%</u>
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CIVIL SERVICE NET		<u>\$ 12,423</u>	<u>\$ (5,787)</u>	<u>\$ 639</u>	<u>\$ -</u>	<u>\$ -</u>	
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CITY OF HENDERSON, KY
POLICE & FIRE PENSION FUND BUDGET
FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 5	\$ 2	\$ 2	\$ -	\$ -	N/A
3724	Tax Revenue	361	370	165	-	-	N/A
Other Revenue Total		366	372	167	-	-	N/A

38 Transfer Miscellaneous

3851	Transfer from General	412,000	399,000	378,000	423,000	404,000	-4.5%
Transfers Miscellaneous Total		412,000	399,000	378,000	423,000	404,000	-4.5%

POLICE & FIRE REVENUE TOTAL		<u>\$ 412,366</u>	<u>\$ 399,372</u>	<u>\$ 378,167</u>	<u>\$ 423,000</u>	<u>\$ 404,000</u>	<u>-4.5%</u>
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EXPENSE

Services

4419	Professional Services	\$ 2,782	\$ 3,720	\$ 3,658	\$ 3,750	\$ 3,660	-2.4%
Services Total		2,782	3,720	3,658	3,750	3,660	-2.4%

45 Sundry Charge

4538	Pension Benefits	236,474	239,068	230,307	248,350	236,820	-4.6%
4539	Widows Benefits	142,241	114,960	108,863	119,180	111,590	-6.4%
4540	Funeral Expense	-	-	-	300	300	0.0%
4543	Health Insurance Benefit	37,747	38,457	34,593	51,420	51,630	0.4%
Sundry Charge Total		416,462	392,485	373,763	419,250	400,340	-4.5%

POLICE & FIRE EXPENSE TOTAL		<u>\$ 419,244</u>	<u>\$ 396,205</u>	<u>\$ 377,421</u>	<u>\$ 423,000</u>	<u>\$ 404,000</u>	<u>-4.5%</u>
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POLICE & FIRE NET		<u>\$ (6,878)</u>	<u>\$ 3,167</u>	<u>\$ 746</u>	<u>\$ -</u>	<u>\$ -</u>	
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**CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 87	\$ 46	\$ 56	\$ -	\$ -	N/A
3724	Property Tax Revenue	207	132	58	-	-	N/A
3777-02	America Bond Subsidy	124,555	123,356	61,311	130,200	-	-100.0%
3797	HWU Contribution	732,462	846,393	850,299	907,800	866,000	-4.6%
Other Revenue Total		857,311	969,927	911,724	1,038,000	866,000	-17%

38 Transfer

3851	Transfer from General	777,000	778,000	913,873	914,000	1,243,000	36.0%
3852	Transfer from Gas	-	-	-	-	129,000	N/A
3860	Transfer from Constr.	1,362,280	1,365,470	1,763,491	1,703,000	2,026,000	19.0%
3862	Transfer from Sanitation	-	-	-	-	44,000	N/A
Transfer Total		2,139,280	2,143,470	2,677,364	2,617,000	3,442,000	31.5%

BOND FUND REVENUE TOTAL		\$ 2,996,591	\$ 3,113,397	\$ 3,589,088	\$ 3,655,000	\$ 4,308,000	17.9%
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EXPENSE

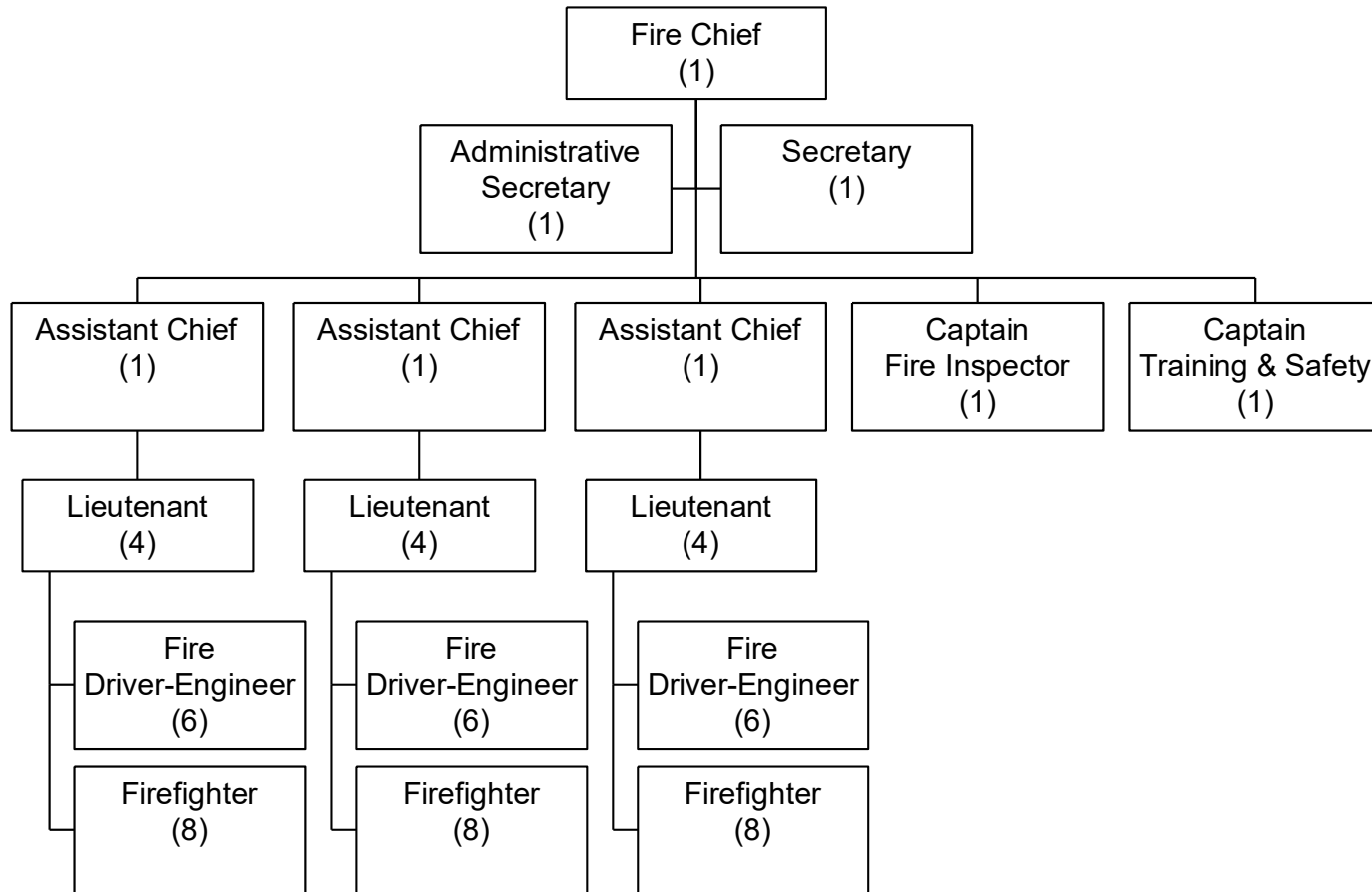
45 Interest

4502	Interest Series 2007	\$ 145,050	\$ 135,100	\$ 124,468	\$ 124,500	\$ 113,800	-8.6%
4502	Interest Series 2010A	386,630	380,200	306,312	372,300	-	-100.0%
4502	Interest Series 2010B	74,674	69,000	62,965	63,200	57,300	-9.3%
4502	Interest Series 2011	61,266	60,400	58,971	59,000	57,300	-2.9%
4502	Interest Series 2012	232,408	228,300	223,370	223,400	216,300	-3.2%
4502	Interest Series 2013	202,713	206,300	198,125	198,200	189,900	-4.2%
4502	Interest Series 2014	-	126,508	212,725	212,800	206,300	-3.1%
4502	Interest Series 2015A	-	-	131,550	131,600	210,500	60.0%
4502	Interest Series 2015B	-	-	-	-	28,400	N/A
4502	Interest Series 2015C	-	-	-	-	36,900	N/A
4502	Interest Series 2016A	-	-	-	-	41,800	N/A
4502	Interest Series 2016B	-	-	-	-	159,500	N/A
Interest Total		1,102,741	1,205,808	1,318,486	1,385,000	1,318,000	-5%

CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
45 Principal - Bond Fund (continued)							
4580	Bonds Series 2007	\$ 275,000	\$ 285,000	\$ 300,000	\$ 300,000	\$ 310,000	3.3%
4582	Bonds Series 2010A	425,000	430,000	435,000	435,000	-	-100.0%
4582	Bonds Series 2010B	285,000	285,000	295,000	295,000	300,000	1.7%
4584	Bonds Series 2011	85,000	85,000	85,000	85,000	85,000	0.0%
4585	Bonds Series 2012	415,000	420,000	425,000	425,000	435,000	2.4%
4586	Bonds Series 2013	410,000	405,000	410,000	410,000	420,000	2.4%
4587	Bonds Series 2014	-	-	320,000	320,000	325,000	1.6%
4587	Bonds Series 2015A	-	-	-	-	310,000	N/A
4587	Bonds Series 2015B	-	-	-	-	155,000	N/A
4587	Bonds Series 2015C	-	-	-	-	110,000	N/A
4587	Bonds Series 2016A	-	-	-	-	75,000	N/A
4588	Bonds Series 2016B	-	-	60,000	-	465,000	N/A
Principal Total		1,895,000	1,910,000	2,330,000	2,270,000	2,990,000	31.7%
BOND FUND EXPENSE TOTAL		<u>\$ 2,997,741</u>	<u>\$ 3,115,808</u>	<u>\$ 3,648,486</u>	<u>\$ 3,655,000</u>	<u>\$ 4,308,000</u>	<u>17.9%</u>
BOND FUND NET		<u>\$ (1,150)</u>	<u>\$ (2,411)</u>	<u>\$ (59,398)</u>	<u>\$ -</u>	<u>\$ -</u>	

FIRE DEPARTMENT



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Department 20 - Fire
Division 232 - Fire

41 Personnel Services

4101	Salaries - Supervision	\$ 74,762	\$ 77,187	\$ 53,482	\$ 78,880	\$ 76,950	-2.4%
4102	Salaries - Clerical	80,395	83,190	84,442	84,660	86,590	2.3%
4103	Salaries - Operational	1,708,014	1,828,289	1,908,044	1,874,340	1,925,480	2.7%
4104	Salaries - Overtime	1,060,607	1,117,988	1,101,699	1,079,450	1,077,700	-0.2%
4106	FICA	4,509	4,752	4,844	5,250	5,370	2.3%
4107	Medicare	37,747	40,281	40,789	45,210	45,920	1.6%
4108	Life Insurance	3,440	3,604	3,012	3,720	2,610	-29.8%
4109	Health Insurance	772,394	807,218	922,729	892,800	992,000	11.1%
4110	Other Insurance	5,400	5,650	5,950	5,850	7,130	21.9%
4111	Workers Compensation	81,615	74,394	64,620	86,470	102,330	18.3%
4112	Employee Assist. Prgm	1,030	1,073	1,030	1,110	1,110	0.0%
4115	Unemployment Ins.	8,493	7,065	6,168	8,470	5,080	-40.0%
4116	Employee Pension	15,216	14,707	14,379	14,450	16,180	12.0%
4119	Police & Fire Pension	1,011,631	1,069,346	985,769	999,270	956,690	-4.3%
Personnel Services Total		4,865,253	5,134,744	5,196,957	5,179,930	5,301,140	2.3%

42 Supplies

4201	Fuel	40,158	32,874	24,175	41,110	39,890	-3.0%
4202	Minor Tools	17,705	18,570	19,750	20,000	21,250	6.3%
4203	Office Supplies	5,026	4,689	6,600	6,500	6,000	-7.7%
4204	Cleaning Supplies	8,214	7,438	6,100	8,000	8,000	0.0%
4205	Medical & Drug Supply	5,442	4,392	5,380	5,500	5,600	1.8%
4207	Clothing Supplies	53,600	57,130	70,200	71,000	90,900	28.0%
4208	Postage	351	578	650	550	650	18.2%
4209	Educational Supplies	2,583	2,252	2,950	3,000	3,000	0.0%
4211	Periodicals & Supple.	1,511	1,511	1,500	1,450	1,470	1.4%
4212	Mechanical Supplies	1,737	1,347	1,700	2,000	2,000	0.0%
4214	Chemical Supplies	745	2,184	2,290	2,400	3,800	58.3%
4228	Dive Rescue	5,900	5,827	5,600	4,500	6,700	48.9%
4229	Miscellaneous Supplies	1,143	1,120	1,350	1,200	1,400	16.7%
Supplies Total		144,115	139,912	148,245	167,210	190,660	14.0%

43 Maintenance & Repairs

4301	Vehicle Repair	85,592	89,185	83,000	81,000	80,000	-1.2%
4302	Office Equip. Repair	1,037	1,016	950	1,000	1,000	0.0%
4303	Instr. & Appar. Repair	6,677	127,210	22,000	19,700	12,400	-37.1%
4304	Other Equipment Repair	4,993	8,080	5,000	9,000	9,000	0.0%
4305	Heating / A.C. Repair	1,896	701	2,400	4,000	4,000	0.0%
4306	Building Repair & Maint.	32,031	38,121	30,000	36,000	33,000	-8.3%
4307	Other Structures Repair	645	1,433	1,000	1,500	1,450	-3.3%
4308	Machines Tools Repair	5,666	3,319	4,800	7,000	5,750	-17.9%
4309	Radios Repair	7,832	5,075	5,500	11,000	11,000	0.0%
4312	Walks, Drives, Fences	1,069	429	750	1,000	1,000	0.0%
Maintenance & Repairs Total		147,438	274,569	155,400	171,200	158,600	-7.4%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Division 232 - Fire (continued)							
44 Services							
4401	Telephone	\$ 15,068	\$ 12,232	\$ 12,000	\$ 12,500	\$ 12,500	0.0%
4402	Medical Exams	579	570	-	-	-	N/A
4403	Assoc. Dues/Subscript.	1,199	1,272	1,275	1,350	1,350	0.0%
4405	Travel & Training	20,436	23,387	24,000	23,200	30,680	32.2%
4408	Legal Advertising	-	-	524	-	-	N/A
4409	Electric-Purchased	697	728	650	650	650	0.0%
4414	Clothing / Cleaning	8,581	8,788	8,600	8,600	8,600	0.0%
4415	Special Services	8,001	6,030	20,000	20,200	6,200	-69.3%
4417	Printing and Reprod.	2	4	-	-	-	N/A
4418	Contractual Services	980	840	3,885	910	910	0.0%
4419	Professional Services	-	5,000	5,000	5,000	25,000	400.0%
Services Total		55,543	58,851	75,934	72,410	85,890	18.6%
45 Sundry Charges							
4501	Insurance Expense	-	-	33,795	-	33,800	N/A
Sundry Charge Total		-	-	33,795	-	33,800	N/A
46 Capital Outlay							
4601	Motor Vehicles	18,240	422,586	42,000	45,000	950,000	2011.1%
4605	Machinery & Tools	9,070	99,762	26,258	27,000	29,000	7.4%
4606	Radio Equipment	-	-	114,832	210,150	117,660	-44.0%
4608	Instrument/Apparatus	-	-	14,416	10,500	75,000	614.3%
Capital Outlay Total		27,310	522,348	197,506	292,650	1,171,660	300.4%
Total Fire		\$ 5,239,659	\$ 6,130,424	\$ 5,807,837	\$ 5,883,400	\$ 6,941,750	18.0%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Fire **DIVISION:** Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Fire Hose, Appliances	\$ 7,000
		Ventilation Fans, Ventilation Saw	4,000
		Nozzles	2,500
		Personal Gas Detectors (CO)	750
		Other	7,000
		Total	\$ 21,250
4203	Office Supplies	Firehouse Upgrades and Support	\$ 2,000
		Copy Paper	1,500
		Ink Supplies	1,500
		Other	1,000
		Total	\$ 6,000
4205	Medical & Drug Supplies	Nitrile Gloves	\$ 1,600
		Medical Equipment	1,500
		Defibrillator Pads & Batteries	1,500
		Fit Testing	600
		Fire Station First Aid Supplies	400
		Total	\$ 5,600
4207	Clothing Supplies	Uniforms	\$ 37,200
		Bunker Gear & Boots	28,000
		Firefighting Helmets	14,540
		Firefighting Gloves	7,500
		Nomex Hoods	2,460
		Helmets, Shields and Fronts	1,200
		Total	\$ 90,900
4209	Educational Supplies	Firefighting Essentials Manuals	\$ 1,200
		Fire Prevention Materials	700
		EMT Manuals	400
		Fire Officer's Manuals	400
		Other	300
		Total	\$ 3,000

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Fire **DIVISION:** Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	NFPA	\$ 1,200
		Fire House Subscription	120
		Fire Rescue Subscription	50
		Other	100
		Total	\$ 1,470
4212	Mechanical Supplies	Thermal Imager Batteries	\$ 1,000
		SCBA Batteries	800
		Other	200
		Total	\$ 2,000
4214	Chemical Supplies	Firefighting Foam	\$ 1,500
		Oil Dry	800
		Service Fire Extinguishers	600
		Station #3 Kitchen Hood System Service	600
		Other	300
		Total	\$ 3,800
4228	Dive Rescue	Replace a Dry Suit	\$ 2,200
		Annual Service and Maintenance	1,800
		Boat Supplies	800
		Replace a BC	500
		Other	1,400
		Total	\$ 6,700
4229	Miscellaneous Supplies	Water & Gatorade for Trucks	\$ 500
		Miscellaneous Kitchen and Station Supplies	900
		Total	\$ 1,400
4303	Instrument & Apparatus Repair	SCBA Flow Test	\$ 2,700
		Ladder Testing	1,800
		NFPA Maintenance and Testing of Compressor/Cascade System	1,600
		Breathing Air compressor Maintenance	1,500
		Pump Testing	1,400
		Extrication Tool Annual Preventative Maintenance	1,000
		Sensit Monitors and Testing	800
		FIT Testing	600
		Other	1,000
		Total	\$ 12,400

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Fire **DIVISION:** Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4304	Other Equipment Repair	Emergency Warning Siren Maintenance	\$ 9,000
4307	Other Structure Repairs	Maintenance of Repeater Generators	\$ 650
		Hydrant maintenance	400
		Other	400
		Total	\$ 1,450
4308	Machine Tool Repairs	Exercise Equipment Repair	\$ 3,000
		Propane for Stations	1,500
		Other	1,250
		Total	\$ 5,750
4312	Walks Drive & Fences	Landscaping	\$ 500
		Fertilizer and Weed Killer	250
		Other	250
		Total	\$ 1,000
4415	Special Services	Promotional Exam and Exam Grading	\$ 1,800
		Entrance Exam and Exam Grading	1,200
		Psychological Testing	1,000
		Advertising	500
		Hosting Association Dinners (GRFF, Chief's Association)	400
		Other	1,300
		Total	\$ 6,200
4418	Contractual Services	Big Blue Porta Johns	\$ 910
4419	Professional Services	Concept Design for New Fire Station	\$ 20,000
		Medical Direction	5,000
		Total	\$ 25,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Fire

DIVISION:	<u>Fire</u>	TOTAL COST:	<u>\$ 950,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-20-232-4601</u>

DESCRIPTION OF ITEM OR PROJECT:

Purchase a new aerial apparatus to replace the 1995 Smeal ladder which is in poor condition and is in need of some costly repairs in order to keep the vehicle in a front line status.

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. The new vehicle will be necessary to keep the ISO status of class 2.

IMPACT ON OPERATING BUDGET:

This purchase will keep repairs and maintenance costs lower.

DIVISION:	<u>Fire</u>	TOTAL COST:	<u>\$ 29,000</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>10-20-232-4605</u>

DESCRIPTION OF ITEM OR PROJECT:

Replace over 70 sections of hose that is out of service per NFPA 1962. It states that any hose manufactured prior to 1987 should be removed from service.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

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

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Fire

DIVISION:	<u>Fire</u>	TOTAL COST:	<u>\$ 117,660</u>
ACCOUNT DESCRIPTION:	<u>Radio Equipment</u>	ACCOUNT NUMBER:	<u>10-20-232-4606</u>

DESCRIPTION OF ITEM OR PROJECT:

Purchase new vehicle radios, handhelds and base stations. This project was started in fiscal 2016 and will be completed in fiscal 2017.

PROJECT JUSTIFICATION:

In preparation for the 911 Communications Center upgrade of the radio center and computer aided dispatch equipment, each City department will be mandated to upgrade to P25 radio standards. This standard is the national standard for narrow banding with the Federal Communications Commission (FCC). The approach to incorporate the funding for the mobile and portable radios into the annual budget is in conjunction with the proposed bonding for the 911 center.

DIVISION:	<u>Fire</u>	TOTAL COST:	<u>\$ 75,000</u>
ACCOUNT DESCRIPTION:	<u>Instrument/Apparatus</u>	ACCOUNT NUMBER:	<u>10-20-232-4608</u>

DESCRIPTION OF ITEM OR PROJECT:

This project would be upgrading our current hydrants to a connection that would greatly benefit the FD and the water dept. on the maintenance side. This would improve the safety and speed up the process of getting water to the fire by eliminating an extra appliance. This new hydrant connection is becoming standard in our field.

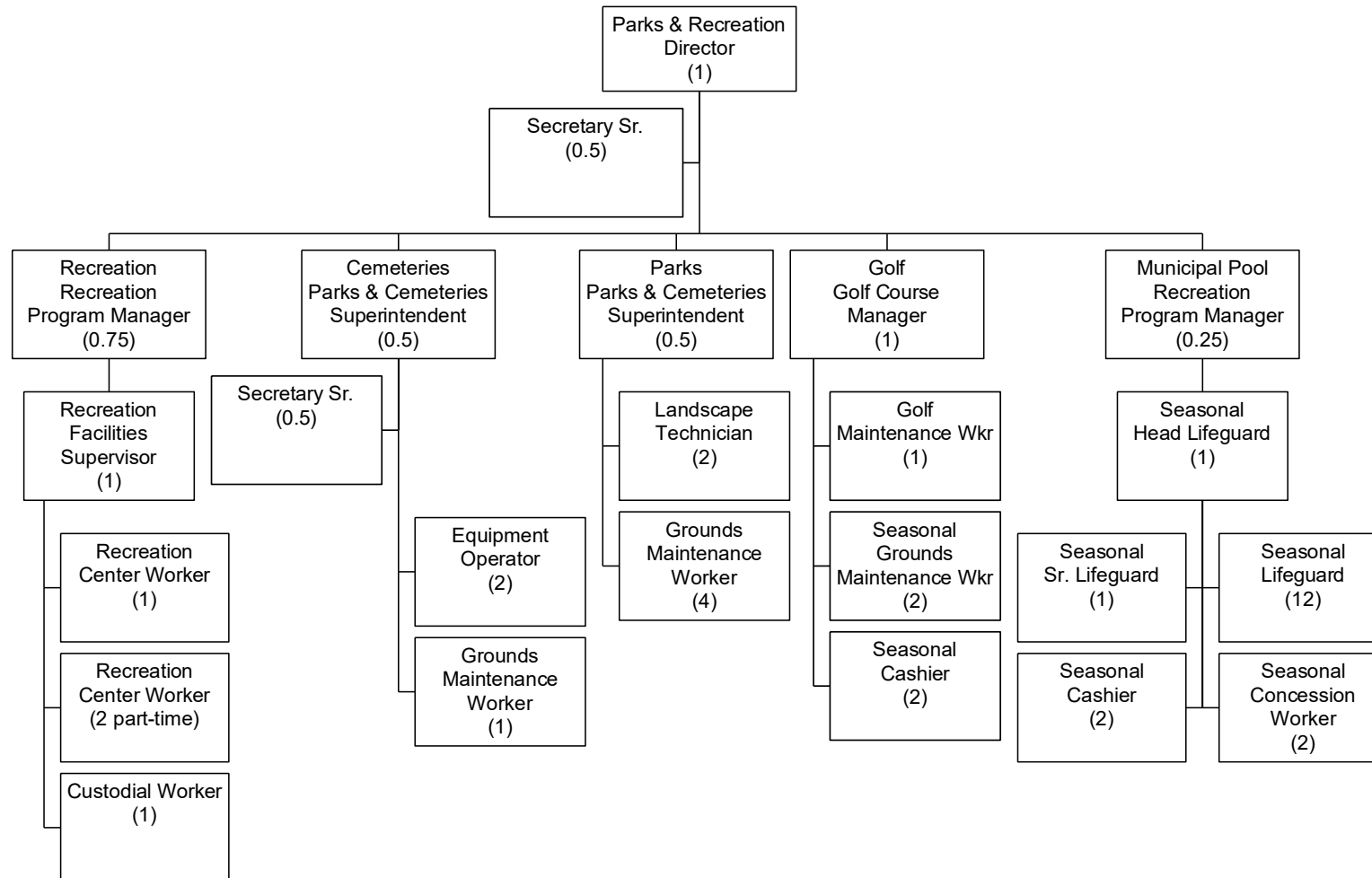
PROJECT JUSTIFICATION:

To increase the proficiency and help with maintenance of our water system.

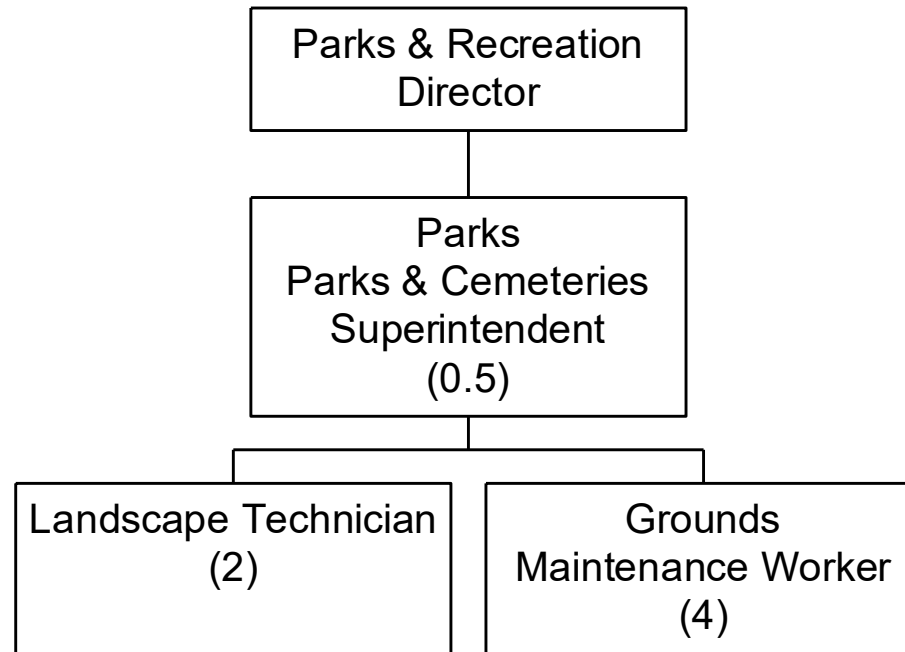
IMPACT ON OPERATING BUDGET:

This will be a moderate impact on our budget and will be split with Henderson Water Utility.

PARKS & RECREATION DEPARTMENT



PARKS & RECREATION DEPARTMENT
PARKS



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 451 - Parks

41 Personnel Services

4101	Salaries - Supervision	\$ 27,288	\$ 28,030	\$ 28,639	\$ 28,620	\$ 28,900	1.0%
4103	Salaries - Operational	168,254	170,758	144,309	174,330	177,220	1.7%
4104	Salaries - Overtime	17,858	15,339	13,363	12,750	13,000	2.0%
4106	FICA	12,076	12,264	10,683	13,380	13,590	1.6%
4107	Medicare	2,824	2,868	2,498	3,130	3,180	1.6%
4108	Life Insurance	379	362	256	390	280	-28.2%
4109	Health Insurance	89,782	81,031	83,990	93,600	104,000	11.1%
4110	Other Insurance	612	592	524	620	750	21.0%
4111	Workers Compensation	7,528	5,038	3,776	6,700	7,930	18.4%
4112	Employee Assist. Prgm	115	115	93	120	120	0.0%
4115	Unemploy. Insurance	542	425	337	450	270	-40.0%
4116	Employee Pension	40,250	37,802	31,660	36,800	40,940	11.3%
Personnel Services Total		367,508	354,624	320,128	370,890	390,180	5.2%

42 Supplies

4201	Fuel	14,455	12,025	8,704	14,950	14,360	-3.9%
4202	Minor Tools	1,582	1,371	4,000	4,480	4,000	-10.7%
4203	Office Supplies	49	413	30	30	30	0.0%
4204	Cleaning Supplies	1,533	2,006	1,700	1,400	1,800	28.6%
4205	Medical & Drug Supply	345	359	3,375	300	500	66.7%
4206	Botanical Supplies	5,433	5,360	5,000	7,000	7,000	0.0%
4207	Clothing Supplies	3,288	3,375	3,000	3,300	4,000	21.2%
4208	Postage	84	94	30	30	30	0.0%
4214	Chemical Supplies	1,525	788	3,000	4,800	3,000	-37.5%
Supplies Total		28,294	25,791	28,839	36,290	34,720	-4.3%

43 Maintenance & Repairs

4301	Vehicle Repair	8,356	7,640	6,000	6,750	6,750	0.0%
4304	Other Equipment Repair	4	2	4,750	9,650	8,000	-17.1%
4305	Heating / A.C. Repair	7,346	8,485	-	-	-	N/A
4306	Building Repair & Maint.	6,526	8,977	8,500	29,000	12,000	-58.6%
4307	Other Structures Repair	77,129	31,798	72,000	69,800	60,000	-14.0%
4309	Radio Repair	1,224	612	200	1,230	600	-51.2%
4312	Walks Drives Fences	105,500	136,604	35,000	55,000	40,000	-27.3%
4313	Recreational Equipment	11,813	7,295	2,600	2,500	7,500	200.0%
4314	Pumps & Motors	80	-	-	400	300	-25.0%
Maintenance & Repairs Total		217,978	201,413	129,050	174,330	135,150	-22.5%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Division 451 - Parks (continued)							
44 Services							
4401	Telephone	\$ 767	\$ 1,425	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
4403	Assoc. Dues/Subscript.	20	15	250	250	250	0.0%
4405	Travel & Training	436	148	500	1,050	500	-52.4%
4414	Clothing / Cleaning	648	673	650	650	650	0.0%
4415	Special Services	2,020	928	200	3,200	3,200	0.0%
4418	Contractual Services	109,157	126,050	125,000	132,060	137,060	3.8%
4419	Professional Services	11,874	-	-	-	-	N/A
4424	Equipment Rental	466	564	750	1,000	900	-10.0%
Services Total		125,388	129,803	128,850	139,710	144,060	3.1%
45 Sundry Charges							
4501	Insurance Expense	-	-	22,154	-	22,200	N/A
Sundry Charge Total		-	-	22,154	-	22,200	N/A
46 Capital Outlay							
4605	Machinery & Tools	-	8,776	5,357	-	32,000	N/A
4617	Buildings	-	-	38,000	38,000	-	-100.0%
4628	Park Improve. / Trees	22,802	110,994	142,396	240,000	177,000	-26.3%
Capital Outlay Total		22,802	119,770	185,753	278,000	209,000	-24.8%
Total Parks		\$ 761,970	\$ 831,401	\$ 814,774	\$ 999,220	\$ 935,310	-6.4%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Parks & Recreation

DIVISION: Parks

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	PTO finish mower	\$ 2,500
		Minor tools	1,500
		Total	\$ 4,000
4205	Medical & Drug Supply	Heat related supplies	\$ 300
		Safety supplies	200
			\$ 500
4306	Building Maintenance	Roof repairs at Kimmel and Handy	\$ 3,000
		Lighting at Denton Shelter	2,000
		Other Maintenance Repairs	7,000
		Total	\$ 12,000
4307	Other Structures	Repairs at the water feature	\$ 25,000
		Replace two water fountains	7,500
		Replace bleachers	5,000
		Other	22,500
		Total	\$ 60,000
4312	Walks and Drives	Repair drive and parking lots at Community Park	\$ 40,000
4403	Association Dues and Subscrip	Provide Forestry Resource Materials	\$ 250
4415	Special Services	Christmas in the Park	\$ 2,800
		Move Bleachers	400
		Total	\$ 3,200
4418	Contractual Services	Mowing Park Properties	\$ 86,720
		Mowing Other Properties (Not Parks)	18,240
		Tree Removal/Trimming	12,000
		Bush hog/Mulching	8,300
		Mowing at MSC	5,000
		Emerald Ash Bore Treatments	2,500
		Inspection Reports	1,000
		Chemical Lawn Care City Building	3,000
		Other	300
		Total	\$ 137,060

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Parks & Recreation

DIVISION:	<u>Parks</u>	TOTAL COST:	<u>\$ 32,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-35-351-4601</u>

DESCRIPTION OF ITEM OR PROJECT:

Replace a 1987 tractor unit number 451-218. As an added safety feature, the new tractor will be a 4X4 model.

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>Parks</u>	TOTAL COST:	<u>\$ 37,000</u>
ACCOUNT DESCRIPTION:	<u>Park Improvement</u>	ACCOUNT NUMBER:	<u>10-35-451-4628</u>

DESCRIPTION OF ITEM OR PROJECT:

Landscaping for the new East End Park.

PROJECT JUSTIFICATION:

Part of the East End Enhancement Program.

IMPACT ON OPERATING BUDGET:

This park will be added to the list of parks that have to be insured and maintained.

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Parks & Recreation

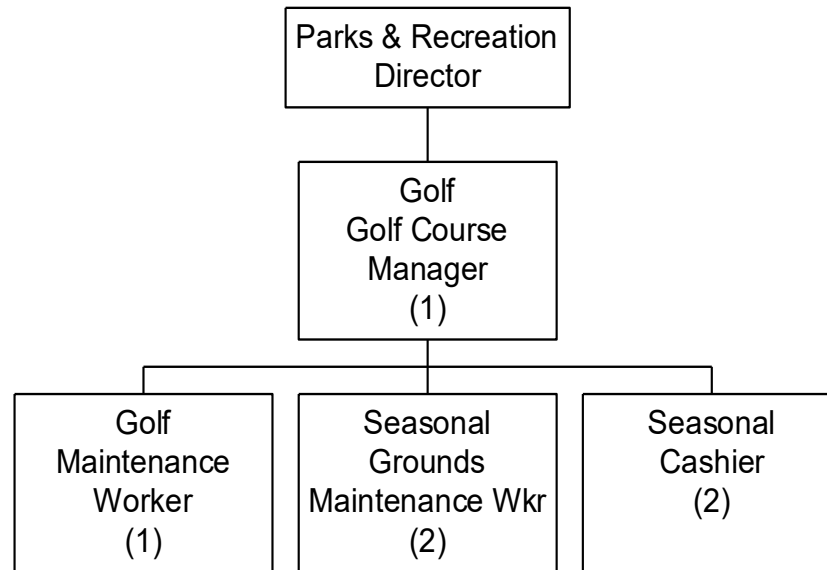
DIVISION:	<u>Parks</u>	TOTAL COST:	<u>\$ 50,000</u>
ACCOUNT DESCRIPTION:	<u>Park Improvement</u>	ACCOUNT NUMBER:	<u>10-35-451-4628</u>
DESCRIPTION OF ITEM OR PROJECT: New playground equipment for Central Park.			
PROJECT JUSTIFICATION: The playground equipment will be designed for special needs children.			
IMPACT ON OPERATING BUDGET: This park will be added to the list of parks that have to be insured and maintained. At the current insurance rate, the annual costs would be \$85.49.			
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: New playground equipment for Newman Park.			
PROJECT JUSTIFICATION: The playground equipment will be designed for special needs children.			
IMPACT ON OPERATING BUDGET: This park will be added to the list of parks that have to be insured and maintained. At the current insurance rate, the annual costs would be \$85.49.			

DEPARTMENT: Parks & Recreation

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PARKS & RECREATION DEPARTMENT

GOLF



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 452 - Golf

41 Personnel Services

4101	Salaries - Supervision	\$ 6,990	\$ 37,110	\$ 38,168	\$ 38,280	\$ 39,050	2.0%
4103	Salaries - Operational	34,355	34,918	35,766	35,610	36,340	2.0%
4104	Salaries - Overtime	4,443	1,771	1,272	2,810	4,810	71.2%
4105	Salaries - Other	25,190	21,269	-	-	-	N/A
4106	FICA	4,134	5,516	4,271	4,760	4,850	1.9%
4107	Medicare	967	1,290	999	1,120	1,140	1.8%
4108	Life Insurance	68	121	102	120	90	-25.0%
4109	Health Insurance	15,158	28,208	32,291	28,800	32,000	11.1%
4110	Other Insurance	107	189	200	190	230	21.1%
4111	Workers Compensation	804	1,286	1,190	1,170	1,390	18.8%
4112	Employee Assist. Prgm	22	36	35	40	40	0.0%
4115	Unemploy. Insurance	200	220	148	160	100	-37.5%
4116	Employee Pension	8,385	12,920	12,831	13,090	14,610	11.6%
Personnel Services Total		100,823	144,854	127,273	126,150	134,650	6.7%

42 Supplies

4201	Fuel	5,080	4,373	3,542	5,220	5,850	12.1%
4202	Minor Tools	1,061	482	450	350	500	42.9%
4203	Office Supplies	1,219	470	400	950	750	-21.1%
4204	Cleaning Supplies	281	182	200	350	350	0.0%
4205	Medical & Drug Supply	69	120	3,200	100	250	150.0%
4206	Botanical Supplies	6,454	5,315	3,750	4,500	4,500	0.0%
4207	Clothing Supplies	749	572	1,000	1,100	1,100	0.0%
4208	Postage	-	30	25	50	50	0.0%
4214	Chemical Supplies	11,797	9,288	8,000	14,000	14,000	0.0%
4222	Concessions	1,781	6,269	6,500	7,000	6,750	-3.6%
Supplies Total		28,491	27,101	27,067	33,620	34,100	1.4%

43 Maintenance & Repairs

4301	Vehicle Repair	1,750	1,821	750	500	1,000	100.0%
4304	Other Equipment Repair	20,240	14,221	14,000	10,500	12,000	14.3%
4306	Building Repair & Maint.	3,708	3,449	8,000	14,000	8,000	-42.9%
4307	Other Structures Repair	3,322	4,303	2,400	3,500	3,500	0.0%
4312	Walks Drives Fences	-	32	-	-	-	N/A
4313	Recreational Equipment	1,277	3,619	2,500	3,000	3,000	0.0%
Maintenance & Repairs Total		30,297	27,445	27,650	31,500	27,500	-12.7%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Division 452 - Golf (continued)							
44 Services							
4401	Telephone	\$ 352	\$ 225	\$ 350	\$ 350	\$ 350	0.0%
4403	Assoc. Dues/Subscript.	-	210	400	450	450	0.0%
4405	Travel & Training	119	400	205	1,050	2,250	114.3%
4414	Clothing / Cleaning	103	104	100	100	100	0.0%
4415	Special Services	2,117	515	290	500	500	0.0%
4417	Printing and Reprod.	1,089	195	500	800	750	-6.3%
4418	Contractual Services	1,128	39,183	61,000	61,100	72,500	18.7%
4419	Professional Services	12,500	-	-	-	-	N/A
4424	Equipment Rental	55	244	308	1,000	500	-50.0%
Services Total		17,463	41,076	63,153	65,350	77,400	18.4%
45 Sundry Charges							
4501	Insurance Expense	-	-	2,238	-	2,300	N/A
Sundry Charge Total		-	-	2,238	-	2,300	N/A
46 Capital Outlay							
4605	Machinery & Tools	-	-	4,233	6,000	24,000	300.0%
4617	Buildings	-	21,970	1,700	-	-	N/A
Capital Outlay Total		-	21,970	5,933	6,000	24,000	300.0%
Total Golf		\$ 177,074	\$ 262,446	\$ 253,314	\$ 262,620	\$ 299,950	14.2%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Parks & Recreation

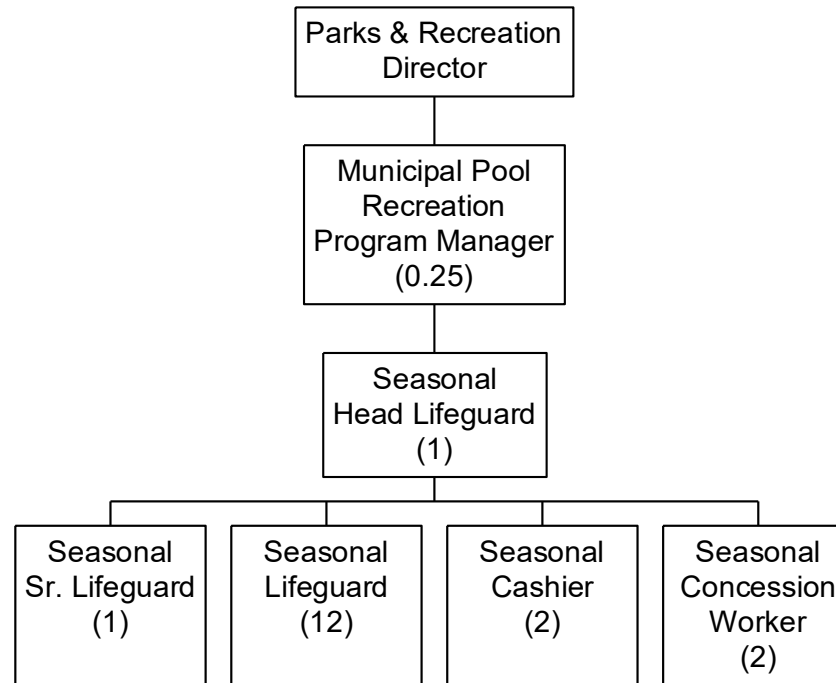
DIVISION: Golf

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4304	Other Equipment	Mower Repairs	\$ 5,000
		Golf Cart Repairs	3,000
		Blade Sharpening	2,000
		Misc. Equipment Repair	2,000
		Total	\$ 12,000
4306	Building Repair and Maint.	Garage Doors	\$ 2,000
		Bollards Along Pool	1,000
		Heating Unit	1,000
		Miscellaneous Repairs	4,000
		Total	\$ 8,000
4307	Other Structure Repair and Mai	Additional Cart Path to Clubhouse	\$ 2,000
		Miscellaneous Repairs	1,500
		Total	\$ 3,500
4403	Association Dues	National Golf Foundation	\$ 300
		KGA-PGA	150
		Total	\$ 450
4415	Special Services	Miscellaneous	\$ 500
4418	Contractual Services	Temporary Employees	\$ 65,400
		Tree Removal/Trimming	4,000
		Greens Maintenance	2,500
		HMP&L Internet	600
		Total	\$ 72,500

DEPARTMENT: Parks & Recreation

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PARKS & RECREATION DEPARTMENT MUNICIPAL POOL



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

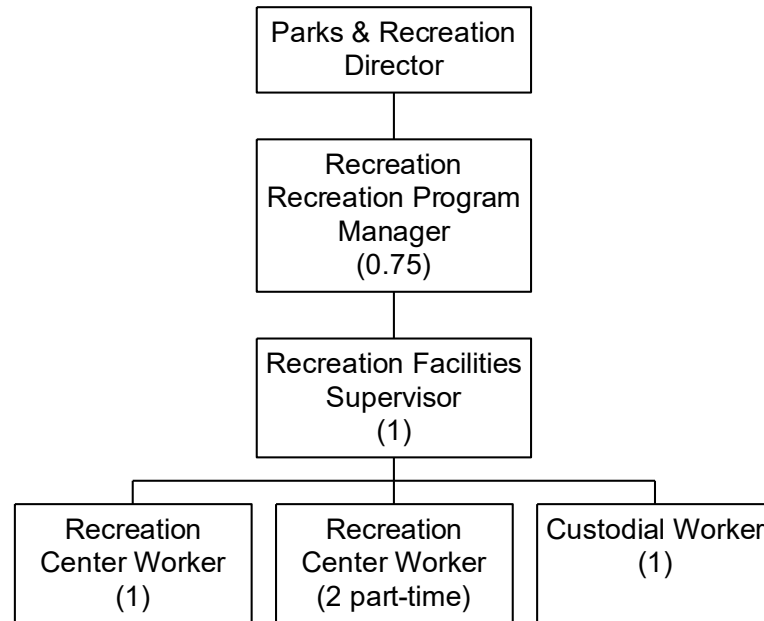
Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Division 454 - Municipal Pool							
41 Personnel Services							
4101	Salaries - Supervision	\$ 14,904	\$ 15,146	\$ 15,340	\$ 15,500	\$ 15,880	2.5%
4104	Salaries - Overtime	563	1,231	325	1,650	1,650	0.0%
4105	Salaries - Other	44,167	46,078	53,190	55,370	55,370	0.0%
4106	FICA	3,642	3,817	4,379	4,500	4,520	0.4%
4107	Medicare	852	893	1,030	1,060	1,060	0.0%
4108	Life Insurance	15	15	13	20	20	0.0%
4109	Health Insurance	3,498	3,526	3,985	3,600	4,000	11.1%
4110	Other Insurance	24	24	25	30	30	0.0%
4111	Workers Compensation	1,761	1,247	1,158	2,280	2,670	17.1%
4112	Employee Assist. Prgm	4	4	4	10	10	0.0%
4115	Unemploy. Insurance	129	105	83	150	90	-40.0%
4116	Employee Pension	2,811	2,674	2,618	2,930	3,280	11.9%
Personnel Services Total		72,370	74,760	82,150	87,100	88,580	1.7%
42 Supplies							
4202	Minor Tools	26	185	150	100	200	100.0%
4203	Office Supplies	126	529	100	150	150	0.0%
4204	Cleaning Supplies	378	652	500	550	550	0.0%
4205	Medical & Drug Supply	210	271	3,350	350	350	0.0%
4207	Clothing Supplies	886	670	1,200	1,200	1,200	0.0%
4208	Postage	6	-	10	20	20	0.0%
4209	Educational Supplies	-	58	1,100	150	150	0.0%
4214	Chemical Supplies	9,408	5,594	9,000	9,000	9,000	0.0%
4221	Athletic Recreat. Supply	110	175	75	100	100	0.0%
4222	Concessions	5,303	4,579	6,000	7,000	7,000	0.0%
Supplies Total		16,453	12,713	21,485	18,620	18,720	0.5%
43 Maintenance & Repairs							
4303	Instr. & Appar. Repair	8,109	719	5,000	5,500	40,000	627.3%
4304	Other Equipment Repair	8,667	5,902	8,000	8,000	8,000	0.0%
4306	Building Repair & Maint.	7,349	2,489	1,500	2,000	2,000	0.0%
4307	Other Structures Repair	1,925	2,090	35,000	43,000	3,000	-93.0%
4314	Pumps & Motors	3,570	3,421	3,000	3,000	3,000	0.0%
Maintenance & Repairs Total		29,620	14,621	52,500	61,500	56,000	-8.9%
44 Services							
4401	Telephone	146	3	3	220	220	0.0%
4405	Travel & Training	-	-	375	1,440	600	-58.3%
4415	Special Services	1,071	696	175	750	750	0.0%
4417	Printing and Reproduct.	36	-	100	100	100	0.0%
Services Total		1,253	699	653	2,510	1,670	-33.5%
45 Sundry Charges							
4501	Insurance Expense	-	-	2,932	-	3,000	N/A
Sundry Charge Total		-	-	2,932	-	3,000	N/A
Total Municipal Pool		\$ 119,696	\$ 102,793	\$ 159,720	\$ 169,730	\$ 167,970	-1.0%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Parks & Recreation **DIVISION:** Pool

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4303	Inst. & Appar. Repair	Filter Media Replacement	\$ 34,500
		Other	5,500
			\$ 40,000
4304	Other Equipment	Misc. Maintenance and Repairs	\$ 8,000
4307	Other Structure Repair	Misc. Maintenance and Repairs	\$ 3,000
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 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 456 - Recreation

41 Personnel Services

4101	Salaries - Supervision	\$ 146,265	\$ 148,229	\$ 149,798	\$ 151,660	\$ 155,210	2.3%
4102	Salaries - Clerical	18,152	18,643	19,043	18,960	19,340	2.0%
4103	Salaries - Operational	78,567	72,987	73,035	83,230	83,290	0.1%
4104	Salaries - Overtime	1,357	1,075	856	940	2,870	205.3%
4106	FICA	14,260	13,871	13,642	15,800	16,040	1.5%
4107	Medicare	3,335	3,244	3,191	3,700	3,760	1.6%
4108	Life Insurance	413	410	335	320	230	-28.1%
4109	Health Insurance	67,628	74,047	83,673	75,600	84,000	11.1%
4110	Other Insurance	411	450	499	500	610	22.0%
4111	Workers Compensation	5,953	3,940	3,289	5,470	6,450	17.9%
4112	Employee Assist. Prgm	124	123	108	100	100	0.0%
4115	Unemploy. Insurance	806	623	545	520	320	-38.5%
4116	Employee Pension	38,924	38,631	36,943	38,110	42,640	11.9%
Personnel Services Total		376,195	376,273	384,957	394,910	414,860	5.1%

42 Supplies

4201	Fuel	1,092	1,313	1,101	1,440	1,820	26.4%
4202	Minor Tools	44	71	80	50	100	100.0%
4203	Office Supplies	2,914	2,323	2,500	1,700	3,000	76.5%
4204	Cleaning Supplies	246	286	300	400	400	0.0%
4205	Medical & Drug Supply	-	-	6,030	50	50	0.0%
4206	Botanical Supplies	-	98	80	80	80	0.0%
4207	Clothing Supplies	613	426	550	620	600	-3.2%
4208	Postage	216	122	100	400	300	-25.0%
4209	Educational Supplies	-	-	100	100	100	0.0%
4211	Periodicals & Supple.	20	-	25	30	30	0.0%
4221	Athletic Recreat. Supply	9,158	8,309	8,000	9,000	9,000	0.0%
4222	Concessions	931	346	-	-	-	N/A
Supplies Total		15,234	13,294	18,866	13,870	15,480	11.6%

43 Maintenance & Repairs

4301	Vehicle Repair	586	508	300	500	500	0.0%
4302	Office Equip. Repair	53	9	75	250	200	-20.0%
4304	Other Equipment Repair	726	574	1,700	2,600	2,600	0.0%
4306	Building Repair & Maint.	9,866	2,521	14,000	17,300	9,000	-48.0%
4307	Other Structures Repair	974	779	4,000	5,000	540	-89.2%
4313	Recreational Equipment	5,518	5,700	500	600	10,600	1666.7%
Maintenance & Repairs Total		17,723	10,091	20,575	26,250	23,440	-10.7%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Division 456 - Recreation (continued)							
44 Services							
4401	Telephone	\$ 1,753	\$ 1,106	\$ 1,500	\$ 1,630	\$ 1,930	18.4%
4403	Assoc. Dues/Subscript.	371	397	950	950	950	0.0%
4405	Travel & Training	986	878	2,760	2,760	3,690	33.7%
4408	Legal Advertising	691	-	185	-	190	N/A
4414	Clothing / Cleaning	104	104	100	100	100	0.0%
4415	Special Services	1,257	174	148	20	400	1900.0%
4417	Printing and Reprod.	473	816	500	550	550	0.0%
4418	Contractual Services	-	-	1,950	450	450	0.0%
4419	Henderson Girl's Softball	4,000	4,000	4,000	4,000	4,000	0.0%
4419	Henderson PMCA	4,000	4,000	4,000	4,000	11,000	175.0%
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%
Services Total		21,635	19,475	24,093	22,460	31,260	39.2%
45 Sundry Charges							
4501	Insurance Expense	-	-	3,168	-	3,200	N/A
Sundry Charge Total		-	-	3,168	-	3,200	N/A
46 Capital Outlay							
4601	Motor Vehicles	-	17,350	-	-	-	N/A
4607	Data Processing Equip.	-	5,520	-	-	-	N/A
Capital Outlay Total		-	22,870	-	-	-	N/A
Total Recreation		\$ 430,787	\$ 442,003	\$ 451,659	\$ 457,490	\$ 488,240	6.7%

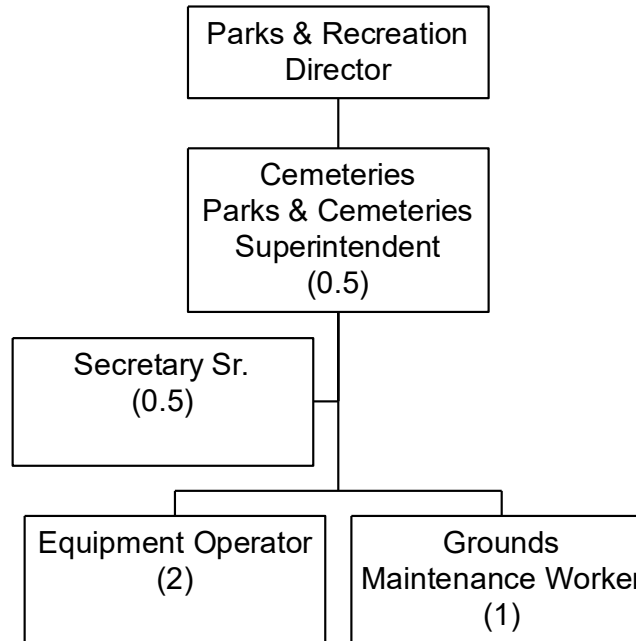
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Parks & Recreation

DIVISION: Recreation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4221	Athletic Recreat. Supplies	JFK After-School and Summer Programs	\$ 5,200
		Easter Egg Hunt	1,500
		Candy Cane Hunt	1,000
		Movies in the Park	750
		Arbor Day	150
		Other	400
		Total	\$ 9,000
4304	Other Equipment Repair	PMCA Utility Pole	\$ 2,000
		Misc. Repairs	600
			\$ 2,600
4306	Building Maintenance	Security and Internet for JFK Facility	\$ 5,000
		Misc. Other Building Repairs and Maintenance	4,000
			\$ 9,000
4313	Recreational Equipment	Adjustable Basketball Goals	\$ 4,000
		Replace Pool Table	4,000
		Replace Air Hockey Table	2,000
		Flags	250
		Outdoor Basketball Nets	250
		Other	100
		Total	\$ 10,600
4403	Association Dues and Subscrip	NRPA Membership	\$ 400
		KRPS Agency Membership	350
		Host Seminars, Meetings, etc.	150
		Warehouse membership	50
		Total	\$ 950
4418	Contractual Services	Move Bleachers	\$ 450
4419	Professional Services	HGSA Programming	\$ 4,000
		PCMA Programming	11,000
		HRA Programming	4,000
		PYSA Programming	4,000
		Total	\$ 23,000

PARKS & RECREATION DEPARTMENT CEMETERIES



**CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3600	Cemetery Spaces	\$ 37,276	\$ 33,474	\$ 56,700	\$ 56,000	\$ 56,000	0.0%
3605	Grave Openings	98,730	116,400	115,980	100,000	110,000	10.0%
3610	Other Cemetery Serv.	17,102	20,107	18,571	17,000	18,500	8.8%
3625	Taxable Sales	1,591	1,019	1,830	1,500	1,500	0.0%
3630	Mausoleum Sales	7,000	20,000	18,500	12,500	15,000	20.0%
Sale of Property Total		161,699	191,000	211,581	187,000	201,000	7.5%
37 Other Revenue							
3700	Interest Income	10	19	14	-	-	N/A
3830	Reimbursable Services	460	801	-	-	-	N/A
Other Revenue Total		470	820	14	-	-	N/A
38 Transfer Miscellaneous							
3851	Transfer from General	207,000	161,000	170,000	262,000	204,000	-22.1%
Transfers Miscellaneous Total		207,000	161,000	170,000	262,000	204,000	-22.1%
CEMETERY REVENUE TOTAL		\$ 369,169	\$ 352,820	\$ 381,595	\$ 449,000	\$ 405,000	-9.8%

EXPENSE

Department 35 - Parks & Recreation
Division 453 - Cemetery

41 Personnel Services

4101	Salaries - Supervision	\$ 27,288	\$ 28,030	\$ 28,639	\$ 28,620	\$ 28,900	1.0%
4102	Salaries - Clerical	18,152	18,643	19,043	18,960	19,340	2.0%
4103	Salaries - Operational	77,009	79,154	86,636	96,120	90,500	-5.8%
4104	Salaries - Overtime	2,613	2,973	4,869	5,490	5,490	0.0%
4105	Salaries - Other	3,887	3,812	-	-	-	N/A
4106	FICA	7,328	7,521	7,875	9,240	8,920	-3.5%
4107	Medicare	1,714	1,759	1,841	2,170	2,090	-3.7%
4108	Life Insurance	218	207	189	240	170	-29.2%
4109	Health Insurance	53,636	43,579	65,313	57,600	64,000	11.1%
4110	Other Insurance	311	313	373	380	460	21.1%
4111	Workers Compensation	3,867	3,825	3,401	5,620	5,700	1.4%
4112	Employee Assist. Prgm	68	69	72	80	80	0.0%
4115	Unemploy. Insurance	401	322	275	310	180	-41.9%
4116	Employee Pension	23,589	22,874	23,742	25,420	26,850	5.6%
Personnel Services Total		220,081	213,081	242,268	250,250	252,680	1.0%

**CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Division 453 - Cemetery (continued)

42 Supplies

4201	Fuel	\$ 6,098	\$ 4,547	\$ 2,558	\$ 6,590	\$ 4,230	-35.8%
4202	Minor Tools	338	780	450	450	550	22.2%
4203	Office Supplies	103	96	150	150	150	0.0%
4204	Cleaning Supplies	-	96	100	100	100	0.0%
4205	Medical & Drug Supply	20	169	150	150	200	33.3%
4206	Botanical Supplies	2,647	159	1,000	3,000	2,500	-16.7%
4207	Clothing Supplies	1,313	1,755	1,600	2,000	2,000	0.0%
4208	Postage	25	17	50	50	50	0.0%
4211	Periodicals & Supple.	284	160	225	250	250	0.0%
4214	Chemical Supplies	81	-	100	200	200	0.0%
4220	Supplies for Resale	3,186	2,629	2,500	5,000	4,000	-20.0%
Supplies Total		14,095	10,408	8,883	17,940	14,230	-20.7%

43 Maintenance & Repairs

4301	Vehicle Repair	2,050	12,581	1,600	4,000	4,000	0.0%
4302	Office Equip. Repair	2	3	-	10	-	-100.0%
4304	Other Equipment Repair	4,193	1,329	1,000	4,500	4,500	0.0%
4305	Heating / A.C. Repair	-	10	-	350	350	0.0%
4306	Building Repair & Maint.	3,856	3,667	3,500	4,000	4,000	0.0%
4307	Other Structures Repair	12,029	3,952	4,550	4,000	4,000	0.0%
4312	Walks, Drives Fences	-	801	-	-	-	N/A
Maintenance & Repairs Total		22,130	22,343	10,650	16,860	16,850	-0.1%

44 Services

4401	Telephone	2,112	1,428	1,890	2,000	2,000	0.0%
4403	Assoc. Dues/Subscript.	53	-	387	200	290	45.0%
4405	Travel & Training	100	333	-	400	200	-50.0%
4408	Legal Advertising	286	-	-	-	-	N/A
4414	Clothing / Cleaning	284	309	300	350	350	0.0%
4415	Special Services	3,292	2,090	5,900	5,900	3,000	-49.2%
4417	Printing and Reprod.	429	596	275	800	800	0.0%
4418	Contractual Services	90,905	89,985	99,000	103,000	103,000	0.0%
4522	Audit Expense	1,601	1,777	1,700	1,700	1,700	0.0%
Services Total		99,062	96,518	109,452	114,350	111,340	-2.6%

45 Sundry Charges

4501	Insurance Expense	9,713	9,502	9,886	9,600	9,900	3.1%
Sundry Charges Total		9,713	9,502	9,886	9,600	9,900	3.1%

46 Capital Outlay

4601	Motor Vehicles	-	-	-	40,000	-	-100.0%
Capital Outlay Total		-	-	-	40,000	-	-100.0%

CEMETERY EXPENSE TOTAL	\$ 365,081	\$ 351,852	\$ 381,139	\$ 449,000	\$ 405,000	-9.8%
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CEMETERY NET	\$ 4,088	\$ 968	\$ 456	\$ -	\$ -	
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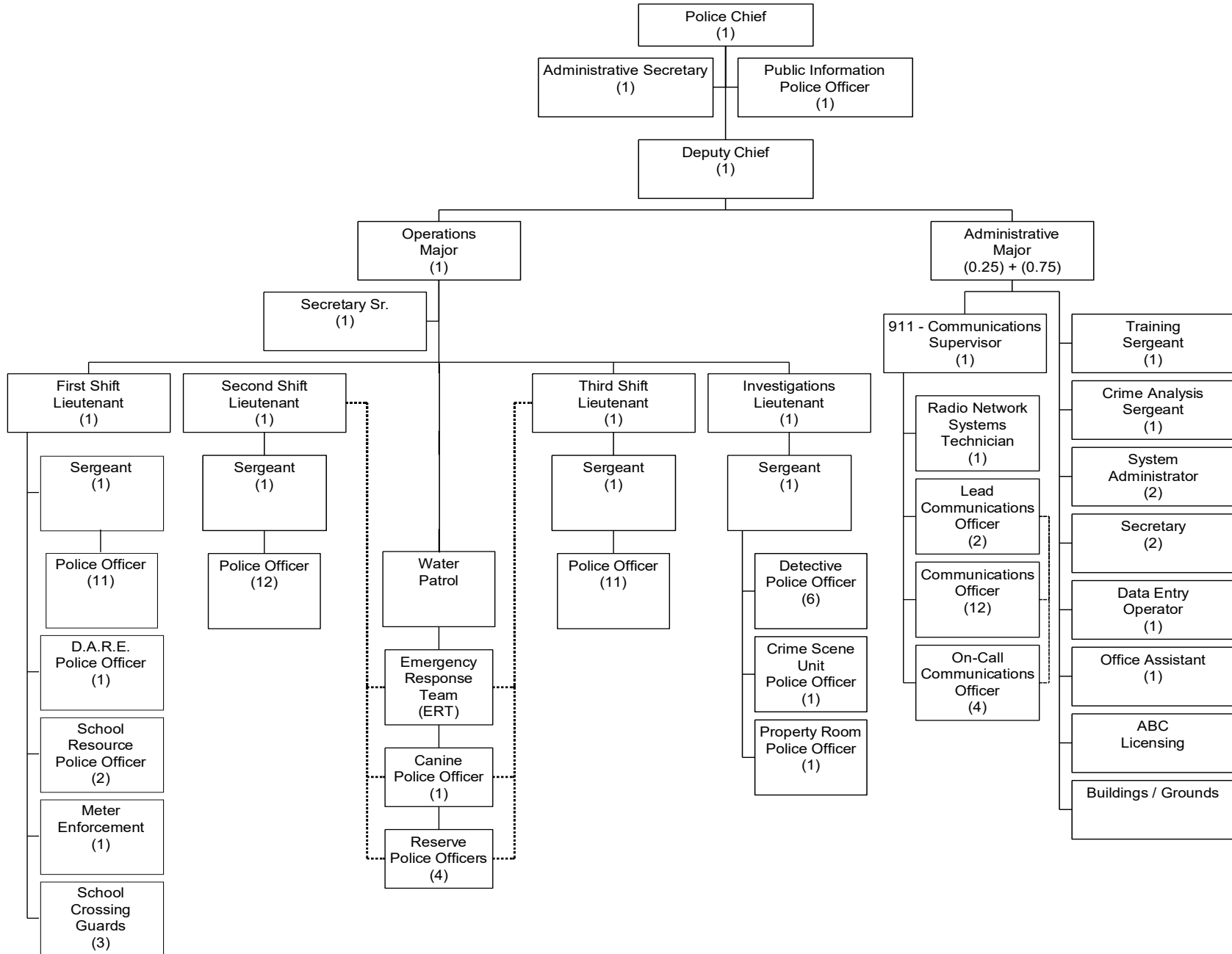
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

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
4403	Association Dues/Subscription	Kentucky Cemetery Association	\$ 150
		Cemetery and Cremation Magazine	90
		American Cemetery Subscription	50
		Total	\$ 290
4415	Special Services	Funeral Home Fees for 6 Indigent Burials	\$ 1,200
		Concrete Boxes for 6 Indigent Burials	1,120
		Cemetery Software Support with Online Module	550
		Other	130
		Total	\$ 3,000
4418	Contractual Services	Mowing Contract	\$ 100,000
		Tree and Limb Removal of Hazardous Trees	3,000
		Total	\$ 103,000

POLICE DEPARTMENT



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Department 40 - Police
Division 231 - Police

41 Personnel Services

4101	Salaries - Supervision	\$ 184,102	\$ 247,450	\$ 261,778	\$ 261,010	\$ 268,250	2.8%
4102	Salaries - Clerical	188,123	193,973	198,952	196,190	200,140	2.0%
4103	Salaries - Operational	2,315,785	2,438,198	2,477,724	2,620,790	2,693,440	2.8%
4104	Salaries - Overtime	153,288	128,912	156,024	150,100	155,150	3.4%
4105	Salaries - Other	32,710	32,239	24,882	37,700	27,500	-27.1%
4106	FICA	18,583	19,632	19,859	21,650	21,410	-1.1%
4107	Medicare	37,287	39,643	40,777	47,360	48,500	2.4%
4108	Life Insurance	3,949	4,160	3,509	4,190	2,930	-30.1%
4109	Health Insurance	874,170	917,554	1,028,329	1,062,000	1,164,000	9.6%
4110	Other Insurance	5,870	6,239	6,581	6,580	8,030	22.0%
4111	Workers Compensation	50,782	42,532	42,759	57,180	68,220	19.3%
4112	Employee Assist. Prgm	1,198	1,245	1,193	1,320	1,300	-1.5%
4115	Unemploy. Insurance	8,446	6,970	6,247	6,670	4,050	-39.3%
4116	Employee Pension	56,925	57,116	56,729	53,140	59,350	11.7%
4119	Police & Fire Pension	899,388	940,456	940,854	961,030	931,570	-3.1%
Personnel Services Total		4,830,606	5,076,319	5,266,197	5,486,910	5,653,840	3.0%

42 Supplies

4201	Fuel	135,509	124,292	98,023	147,060	161,740	10.0%
4202	Minor Tools	234	496	300	300	300	0.0%
4203	Office Supplies	9,300	9,696	9,000	11,700	10,000	-14.5%
4204	Cleaning Supplies	1,054	385	800	800	800	0.0%
4205	Medical & Drug Supply	28	10	50	50	50	0.0%
4207	Clothing Supplies	65,084	37,009	36,000	42,000	42,000	0.0%
4208	Postage	1,587	3,828	4,500	1,800	2,000	11.1%
4209	Educational Supplies	1,604	3,276	-	3,000	3,000	0.0%
4210	Photographic Supplies	986	645	800	800	800	0.0%
4211	Periodicals & Supple.	304	514	900	900	900	0.0%
4216	Ammunition/Tasers	17,362	16,698	66,800	58,800	47,000	-20.1%
4225	Safety Supplies	9,878	1,549	2,100	1,800	1,800	0.0%
Supplies Total		242,930	198,398	219,273	269,010	270,390	0.5%

43 Maintenance & Repairs

4301	Vehicle Repair	81,893	84,559	70,000	67,000	67,000	0.0%
4302	Office Equip. Repair	47,459	43,228	36,800	52,470	52,470	0.0%
4303	Instr. & Appar. Repair	3,115	5,339	2,650	2,650	2,650	0.0%
4307	Other Structures Repair	1,090	3,980	1,500	600	800	33.3%
4309	Radios Repair	16,315	18,102	15,000	20,500	15,000	-26.8%
Maintenance & Repairs Total		149,872	155,208	125,950	143,220	137,920	-3.7%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Division 231 - Police (continued)							
44 Services							
4401	Telephone	\$ 46,410	\$ 47,014	\$ 39,600	\$ 46,000	\$ 40,000	-13.0%
4402	Medical Exams	1,272	378	3,000	-	-	N/A
4403	Assoc. Dues/Subscript.	3,247	3,430	4,780	4,620	4,880	5.6%
4405	Travel & Training	36,254	35,518	56,600	48,690	59,800	22.8%
4408	Legal Advertising	363	-	-	-	-	N/A
4414	Clothing / Cleaning	22,906	22,997	25,170	24,000	24,000	0.0%
4415	Special Services	28,392	27,881	15,200	14,100	16,900	19.9%
4417	Printing and Reprod.	15,217	12,431	13,800	14,640	15,150	3.5%
4418	Contractual Services	-	-	6,000	12,500	13,800	10.4%
4419	Professional Services	13,408	9,676	-	12,000	12,000	0.0%
4481	Henderson Co. Attorney	5,500	5,500	5,500	5,500	5,500	0.0%
Services Total		172,969	164,825	169,650	182,050	192,030	5.5%
45 Sundry Charge							
4501	Insurance Expense	-	-	195,555	-	195,600	N/A
4531	DARE Expenses	3,109	4,749	-	-	-	N/A
Sundry Charge Total		3,109	4,749	195,555	-	195,600	N/A
46 Capital Outlay							
4601	Motor Vehicles	123,618	194,132	296,814	330,020	216,000	-34.5%
4603	Office Equipment	8,722	10,950	-	-	13,040	N/A
4606	Radio Equipment	-	-	344,092	629,810	352,600	-44.0%
4607	Data Processing Equip.	-	-	23,475	24,000	-	-100.0%
4608	Instrument/&Apparatus	-	-	13,320	-	-	N/A
Capital Outlay Total		132,340	205,082	677,701	983,830	581,640	-40.9%
Total Police		\$ 5,531,826	\$ 5,804,581	\$ 6,654,326	\$ 7,065,020	\$ 7,031,420	-0.5%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Police

DIVISION: Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4216	Ammunition	Ammunition and Tasers for Training and Replacement Needs	\$ 24,000
		New Taser to replace obsolete modules	21,000
		Weapons retention stock	2,000
			\$ 47,000
4302	Office Equipment Repair	MDT Maintenance	\$ 16,850
		CDW-G	9,900
		HMP&L Video Camera Housing Installation (\$200/site x2)	5,500
		L3-Maintenance for Server	3,900
		HMP&L Broadband Internet Monthly Fee (\$90/server/2 cameras)	3,420
		The Lange Co. - Copy Expenses Investigations	3,000
		SignalScape - Maintenance video enhancement system	3,000
		Quetel Property Software Annual Maintenance	2,800
		Konica-Minolta-Maintenance for Copier in Operations Bureau	2,100
		The Lange Co. - Maintenance for Color Copier	1,600
		Miscellaneous	400
		Total	\$ 52,470
4309	Radios Repair	Radio/Equipment Repair	\$ 15,000
4403	Association Dues and Subscrip	IACP Net Subscription (Annually)	\$ 1,250
		IACP Annual Dues for Chief, Deputy Chief, Majors (x2)	600
		Lions Club - Quarterly Dues	500
		KACP - Annual Dues for Police Chief, Deputy Chief, Majors (x2)	400
		Notary Fees	380
		FBINA - Annual Fees	350
		ROCIC - Investigations Annual Fee	300
		KYNDLE Membership	240
		NCPAA - Annual Dues	200
		SPIAA - Annual Dues (Mjr. Piller, Lt. Hargitt)	200
		Nat'l Tactical Officers Association - ERT Team	150
		CJEDLA - Annual Dues	100
		KYABC Membership (Chief, Admin. Major)	80
		FBI LEEDA - Police Chief	50

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Police

DIVISION: Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	ILEETA Membership	\$ 40
		KNOA Membership	40
		Total	\$ 4,880
4415	Special Services	Education Reimbursement	\$ 3,000
		Citizen's Academy - Adult and Youth	3,000
		Depart Promo Items for Citizens/Youth/Senior Academy, Recruitm	3,000
		Awards Banquet	2,000
		Promotional/Retirement Ceremonies	1,000
		Hepatitis B Vaccines - New Officers	700
		PeopleFacts Credit Reports	500
		Framing Professional Certificates	500
		Bell South - Subpoena Service	200
		Other	3,000
		Total	\$ 16,900
4417	Printing	West Law Clear (Annually)	\$ 6,000
		Special Forms, Business Cards, etc.	3,200
		Leads On Line (Annually)	3,000
		Crime Reports (Annually)	1,200
		Covert Track Renewal	1,200
		Criminal Law Updates (yearly)	550
		Total	\$ 15,150
4418	Contractual Services	Pre-Employment Testing & Psychological Screening	\$ 5,000
		Clancy Systems - Parking Citation Fee	5,000
		Sitex (\$100/month)	1,250
		Big Blue - Porta John Rental at Firing Range (\$70/month)	840
		Lexis-Nexis Monthly Commitment (\$50/mo)	600
		Towing Charges	610
		Other	500
		Total	\$ 13,800
4419	Professional Service	Promotional Exam Development Fees	\$ 10,000
		Website/Internet Services - Younger & Associates	2,000
		Total	\$ 12,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Police

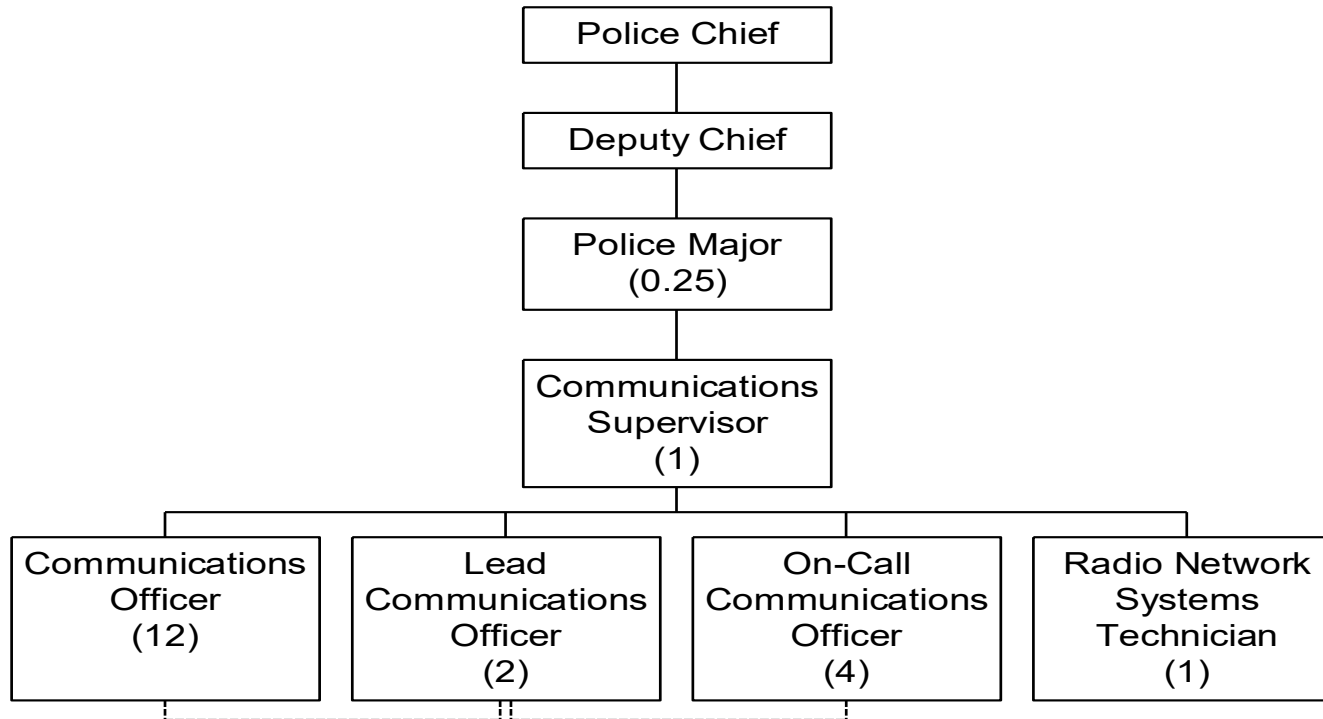
DIVISION:	<u>Police</u>	TOTAL COST:	<u>\$ 216,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-40-231-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase 6 vehicles with 4 marked as police pursuit vehicles and 2 unmarked.			
PROJECT JUSTIFICATION: This will keep the City current 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>\$ 13,040</u>
ACCOUNT DESCRIPTION:	<u>Office Equipment</u>	ACCOUNT NUMBER:	<u>10-40-231-4603</u>
DESCRIPTION OF ITEM OR PROJECT: Replace 40 chairs for the patrol division: shift-change room.			
PROJECT JUSTIFICATION: Current chairs are over 14 years old and need replacing due to fabric wear and discoloration. Many of the existing chairs no longer hold their position and while someone is sitting in a chair it will slowly drop down.			
IMPACT ON OPERATING BUDGET: Other than the actual purchase, there will not be a positive or negative impact to the operating budget.			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Police

DIVISION:	<u>Police</u>	TOTAL COST:	<u>\$ 352,600</u>
ACCOUNT DESCRIPTION:	<u>Radio Equipment</u>	ACCOUNT NUMBER:	<u>10-40-231-4606</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase new vehicle radios, handhelds and base stations. This project was started in fiscal 2016 and will be completed in fiscal 2017.			
PROJECT JUSTIFICATION: In preparation for the 911 Communications Center upgrade of the radio center and computer aided dispatch equipment, each City department will be mandated to upgrade to P25 radio standards. This standard is the national standard for narrow banding with the Federal Communications Commission (FCC). The approach to incorporate the funding for the mobile and portable radios into the annual budget is in conjunction with the proposed bonding for the 911 center.			
DIVISION: _____			
ACCOUNT DESCRIPTION: _____		TOTAL COST: _____	
		ACCOUNT NUMBER: _____	
DESCRIPTION OF ITEM OR PROJECT:			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

POLICE DEPARTMENT 911 EMERGENCY COMMUNICATIONS



CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3270	911 Fees	\$ 400,989	\$ 379,667	\$ 374,151	\$ 389,000	\$ 370,000	-4.9%
3272	Wireless 911 Revenue	192,321	179,013	179,914	175,000	180,000	2.9%
Service Fees Total		593,310	558,680	554,065	564,000	550,000	-2.5%
37 Other Revenue							
3700	Interest Income	83	71	283	-	-	N/A
3753	Federal Grant	-	-	144,000	-	-	N/A
3754	State Grant	-	26,275	-	-	-	N/A
3764	Revenue from County	93,963	115,364	159,000	365,000	322,000	-11.8%
Other Revenue Total		94,046	141,710	303,283	365,000	322,000	-11.8%
38 Transfer Miscellaneous							
3851	Transfer from General	300,000	298,000	476,000	1,097,000	967,000	-11.9%
Transfers Miscellaneous Total		300,000	298,000	476,000	1,097,000	967,000	-11.9%
911 REVENUE TOTAL		\$ 987,356	\$ 998,390	\$ 1,333,348	\$ 2,026,000	\$ 1,839,000	-9.2%

EXPENSE

Department 40 - Police
Division 018 - 911

41 Personnel Services

4101	Salaries - Supervision	\$ 53,368	\$ 63,400	\$ 65,053	\$ 64,130	\$ 65,740	2.5%
4103	Salaries - Operational	371,961	289,557	311,904	547,890	561,160	2.4%
4104	Salaries - Overtime	45,101	100,308	77,149	27,170	27,170	0.0%
4106	FICA	25,399	24,587	24,911	38,620	39,510	2.3%
4107	Medicare	6,160	5,972	6,053	9,270	9,490	2.4%
4108	Life Insurance	777	590	482	980	690	-29.6%
4109	Health Insurance	168,738	140,667	138,776	234,000	260,000	11.1%
4110	Other Insurance	1,219	938	930	1,540	1,880	22.1%
4111	Workers Compensation	805	673	570	1,340	1,600	19.4%
4112	Employee Assist. Prgm	234	182	168	370	370	0.0%
4115	Unemploy. Insurance	1,322	990	880	1,310	800	-38.9%
4116	Employee Pension	80,261	76,310	72,574	95,350	106,370	11.6%
4119	Police & Fire Pension	5,920	5,749	5,664	5,400	5,220	-3.3%
Personnel Services Total		761,265	709,923	705,114	1,027,370	1,080,000	5.1%

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Division 018 - 911 (continued)							
42 Supplies							
4203	Office Supplies	\$ 2,908	\$ 3,376	\$ 4,500	\$ 5,500	\$ 5,500	0.0%
4205	Medical & Drug Supply	22	-	30	30	30	0.0%
4207	Clothing Supplies	1,058	1,271	1,500	2,000	2,000	0.0%
4208	Postage	1,650	1,762	1,700	1,700	1,700	0.0%
4209	Educational Supplies	10	-	-	100	100	0.0%
Supplies Total		5,648	6,409	7,730	9,330	9,330	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	38,028	65,435	90,000	99,930	36,800	-63.2%
4303	Other Equipment Repair	-	-	5,299	-	-	N/A
4309	Radios Repair	5,679	1,503	-	5,000	5,000	0.0%
Maintenance & Repairs Total		43,707	66,938	95,299	104,930	41,800	-60.2%
44 Services							
4401	Telephone	6,498	5,813	6,000	6,000	6,000	0.0%
4402	Medical Exams	1,262	1,091	1,400	1,400	1,400	0.0%
4403	Assoc. Dues/Subscript.	398	3,060	580	580	580	0.0%
4405	Travel & Training	5,309	5,439	8,000	11,050	11,050	0.0%
4408	Legal Advertising	-	721	553	-	-	N/A
4414	Clothing / Cleaning	2,215	1,769	2,250	2,250	2,250	0.0%
4415	Special Services	4,150	5,879	5,600	6,800	6,800	0.0%
4418	Contractual Services	-	94,801	22,000	-	-	N/A
4426	911 Expense	98,979	90,184	81,000	94,800	90,000	-5.1%
4501	Insurance Expense	17,255	-	8,661	10,400	8,700	-16.3%
4522	Audit Expense	1,032	1,145	1,088	1,090	1,090	0.0%
Services Total		137,098	209,902	137,132	134,370	127,870	-4.8%
46 Capital Outlay							
4607	Data Processing Equip.	22,295	8,876	387,000	750,000	580,000	-22.7%
Capital Outlay Total		22,295	8,876	387,000	750,000	580,000	-22.7%
911 EXPENSE TOTAL		\$ 970,013	\$ 1,002,048	\$ 1,332,275	\$ 2,026,000	\$ 1,839,000	-9.2%
911 NET		\$ 17,343	\$ (3,658)	\$ 1,073	\$ -	\$ -	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Police

DIVISION: Emergency Communications

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	22,000
		Applied Digital - Maintenance Cost for Recorder System	4,200
		Vanguard - Maintenance Cost for Alarm Monitoring System	3,000
		Addressing Snapshot Update	3,000
		HMP&L designated CAD Wi-Fi connection (\$175/month)	2,100
		InterAct - Maintenance for NetClock	800
		When to Work Scheduling Software Renewal	200
		Miscellaneous	1,500
		Total	\$ 36,800
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	2,000
		Language Line over-the-phone interpretation	600
		Sponsor - Henderson City/County Fire Association Meeting	200
		Other	2,000
		Total	\$ 6,800
4426	911 Expense	Payment for the 911 Service (Avg. \$7,500/mo)	\$ 90,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Police

DIVISION: <u>911</u>	TOTAL COST: <u>\$ 580,000</u>
ACCOUNT DESCRIPTION: <u>Data Processing Equip.</u>	ACCOUNT NUMBER: <u>58-45-018-4607</u>
DESCRIPTION OF ITEM OR PROJECT: Acquire and install a new computer assisted dispatch system. This project was started in fiscal 2016 and will be completed in fiscal 2017.	
PROJECT JUSTIFICATION: The current system is obsolete and in danger of failing. If it should fail it may put the public in danger.	
IMPACT ON OPERATING BUDGET: Annual maintenance contract similar to the current system.	

DIVISION: _____	TOTAL COST: _____
ACCOUNT DESCRIPTION: _____	ACCOUNT NUMBER: _____
DESCRIPTION OF ITEM OR PROJECT: 	
PROJECT JUSTIFICATION: 	
IMPACT ON OPERATING BUDGET: 	

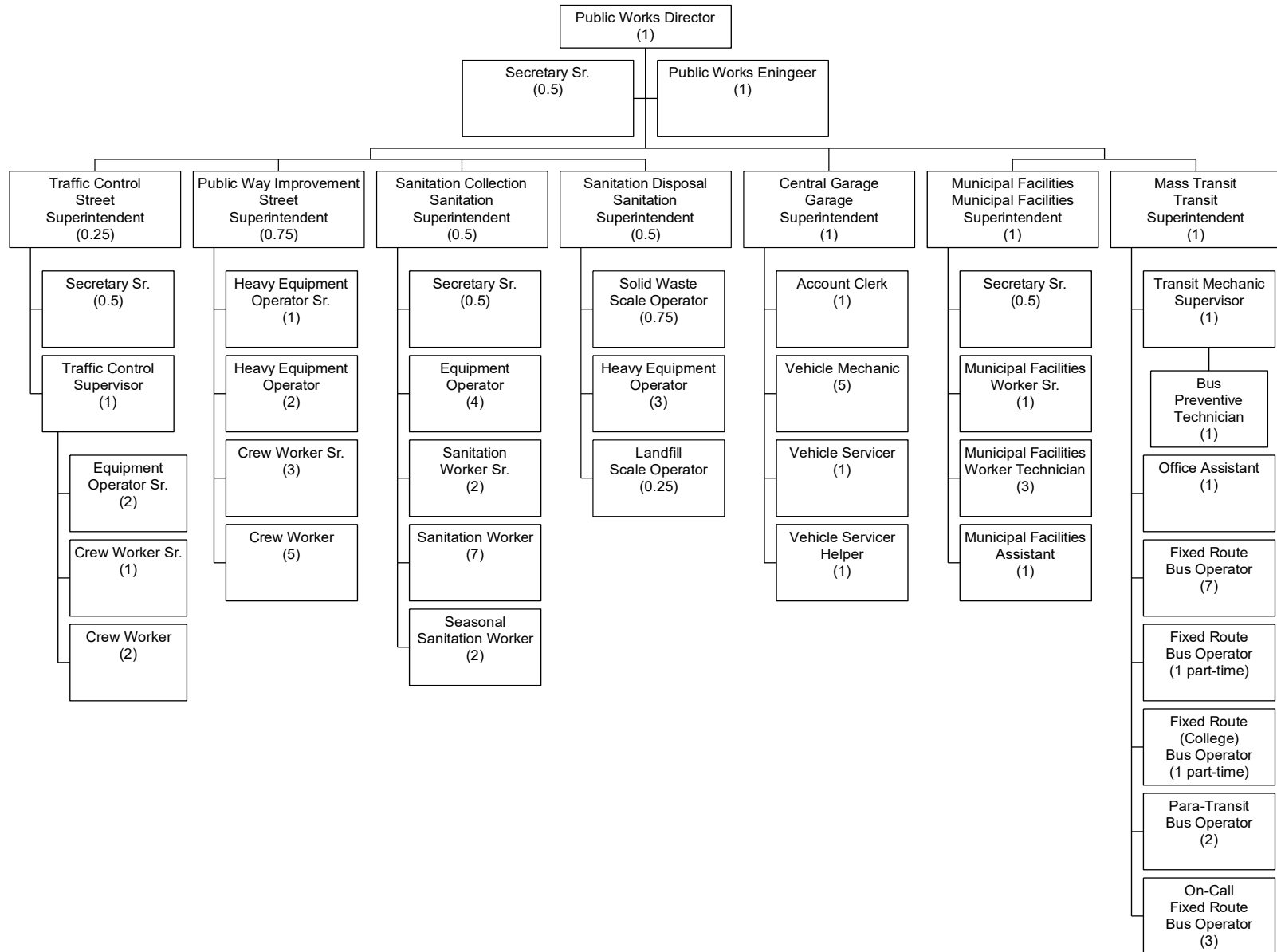
CITY OF HENDERSON, KY
POLICE INVESTIGATION FUND BUDGET
FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3622	Sale of Equipment	\$ -	\$ 416	\$ 1,678	\$ -	\$ -	N/A
3623	Sale of Vehicles	-	6,830	8,127	-	-	N/A
Sale of Property Total		-	7,246	9,805	-	-	N/A
37 Other Revenue							
3700	Interest Income	437	372	435	200	200	0.0%
3753	Federal Grant	37,835	-	-	-	-	N/A
3757	Investigation Revenue	200	2,030	6,614	4,800	4,800	0.0%
Other Revenue Total		38,472	2,402	7,049	5,000	5,000	0.0%
38 Transfer Miscellaneous							
Restricted Fund Bal.		-	-	-	17,000	15,000	-11.8%
Transfers Miscellaneous Total		-	-	-	17,000	15,000	-11.8%
POLICE INVEST. REVENUE TOTAL		\$ 38,472	\$ 9,648	\$ 16,854	\$ 22,000	\$ 20,000	-9.1%

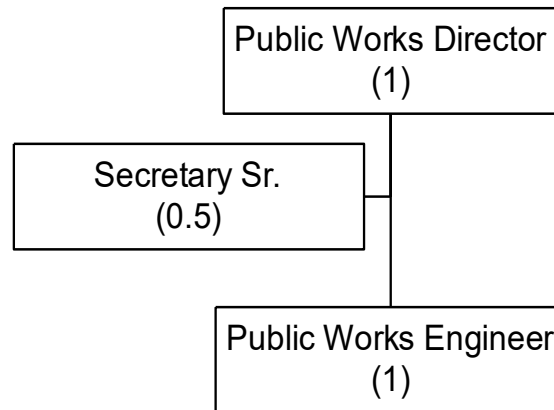
EXPENSE

44 Services							
4415	Special Services	\$ 63,375	\$ 41,597	\$ 15,395	\$ 22,000	\$ 20,000	-9.1%
Services Total		63,375	41,597	15,395	22,000	20,000	-9.1%
POLICE INVEST. EXPENSE TOTAL		\$ 63,375	\$ 41,597	\$ 15,395	\$ 22,000	\$ 20,000	-9.1%
POLICE INVESTIGATION NET		\$ (24,903)	\$ (31,949)	\$ 1,459	\$ -	\$ -	

PUBLIC WORKS



PUBLIC WORKS ADMINISTRATION



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

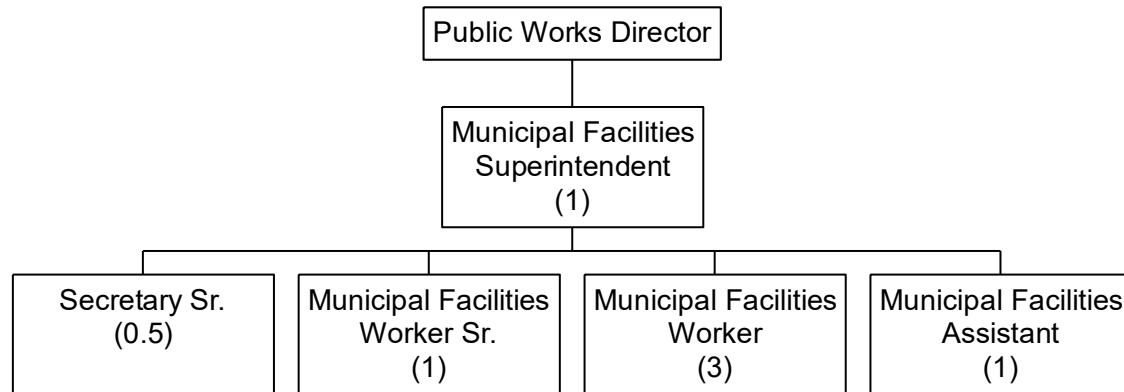
Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Department 45 - Public Works Division 341 - Public Works Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 86,862	\$ 1,841	\$ 71,380	\$ 90,090	\$ 123,610	37.2%
4102	Salaries - Clerical	18,418	18,965	19,452	18,650	18,650	0.0%
4102	Salaries - Overtime	26	-	-	-	-	N/A
4106	FICA	6,344	1,181	5,311	6,750	9,160	35.7%
4107	Medicare	1,484	276	1,242	1,580	2,150	36.1%
4108	Life Insurance	83	33	76	90	110	22.2%
4109	Health Insurance	19,822	7,052	24,323	21,600	40,000	85.2%
4110	Other Insurance	130	52	149	150	290	93.3%
4111	Workers Compensation	171	21	113	1,560	2,560	64.1%
4112	Employee Assist. Prgm	24	11	26	30	70	133.3%
4115	Unemploy. Insurance	379	86	217	230	180	-21.7%
4116	Employee Pension	18,532	3,648	15,496	18,560	26,580	43.2%
Personnel Services Total		152,275	33,166	137,785	159,290	223,360	40.2%
42 Supplies							
4201	Fuel	-	-	130	-	940	N/A
4203	Office Supplies	524	18	85	300	1,200	300.0%
4207	Clothing Supplies	-	19	-	100	500	400.0%
4208	Postage	46	102	55	50	60	20.0%
Supplies Total		570	139	270	450	2,700	500.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	-	-	170	-	1,200	N/A
4302	Office Equip. Repair	498	1	6	400	200	-50.0%
Maintenance & Repairs Total		498	1	176	400	1,400	250.0%
44 Services							
4401	Telephone	3,940	1,906	670	4,100	3,200	-22.0%
4403	Assoc. Dues/Subscript.	1,083	1,020	1,050	1,100	1,550	40.9%
4405	Travel & Training	2,440	-	890	3,000	5,000	66.7%
4415	Special Services	61	-	25	50	1,550	3000.0%
4416	Car Allowance	4,950	-	-	5,400	-	-100.0%
4417	Printing and Reprod.	9	-	15	20	20	0.0%
Services Total		12,483	2,926	2,650	13,670	11,320	-17.2%
45 Sundry							
4501	Insurance	-	-	800	-	1,600	N/A
Sundry Total		-	-	800	-	1,600	N/A
46 Capital Outlay							
4606	Radio Equipment	-	-	2,000	2,000	-	-100.0%
Capital Outlay Total		-	-	2,000	2,000	-	-100.0%
Total Public Works Administration		\$ 165,826	\$ 36,232	\$ 143,681	\$ 175,810	\$ 240,380	36.7%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Public Works **DIVISION:** Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	APWA	\$ 1,450
		Other	100
		Total	\$ 1,550

PUBLIC WORKS MUNICIPAL FACILITIES



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Department 45 - Public Works
Division 014 - Municipal Facilities

41 Personnel Services

4101	Salaries - Supervision	\$ 70,045	\$ 72,126	\$ 72,747	\$ 73,760	\$ 75,250	2.0%
4102	Salaries - Clerical	18,418	18,965	19,452	19,120	19,890	4.0%
4103	Salaries - Operational	176,443	168,186	161,763	177,750	182,270	2.5%
4104	Salaries - Overtime	3,201	4,571	5,660	3,170	3,040	-4.1%
4106	FICA	15,240	14,979	14,471	16,980	17,390	2.4%
4107	Medicare	3,564	3,503	3,385	3,970	4,070	2.5%
4108	Life Insurance	390	361	282	390	280	-28.2%
4109	Health Insurance	77,790	86,214	89,365	93,600	104,000	11.1%
4110	Other Insurance	612	559	574	620	750	21.0%
4111	Workers Compensation	10,208	10,610	9,016	12,780	15,240	19.2%
4112	Employee Assist. Prgm	116	109	98	120	120	0.0%
4115	Unemploy. Insurance	726	558	465	560	340	-39.3%
4116	Employee Pension	50,573	46,388	44,291	46,710	52,390	12.2%
Personnel Services Total		427,326	427,129	421,569	449,530	475,030	5.7%

42 Supplies

4201	Fuel	9,236	6,998	4,591	9,020	7,580	-16.0%
4202	Minor Tools	2,431	1,179	1,850	2,000	2,000	0.0%
4203	Office Supplies	1,453	1,406	1,250	1,800	1,500	-16.7%
4205	Medical & Drug Supply	-	-	25	40	40	0.0%
4207	Clothing Supplies	2,834	2,020	2,375	2,800	2,800	0.0%
4208	Postage	18	41	28	50	50	0.0%
4214	Chemical Supplies	5,710	3,135	5,650	7,500	7,000	-6.7%
4215	Janitorial Supplies	17,118	19,282	19,750	25,000	25,000	0.0%
4225	Safety Supplies	-	229	250	400	400	0.0%
Supplies Total		38,800	34,290	35,769	48,610	46,370	-4.6%

43 Maintenance & Repairs

4301	Vehicle Repair	4,327	8,385	5,500	6,000	6,000	0.0%
4302	Office Equip. Repair	19	4	75	200	200	0.0%
4304	Other Equip. Repair	469	300	-	-	-	N/A
4305	Heating / A.C. Repair	41,020	22,165	35,000	40,000	40,000	0.0%
4306	Building Repair & Maint.	39,376	49,103	62,000	65,000	74,100	14.0%
4307	Other Structures Repair	21,918	15,470	21,000	25,000	25,000	0.0%
4308	Machines Tools Repair	154	-	175	400	400	0.0%
4310	Video Equipment	1,078	12,618	3,000	2,500	3,000	20.0%
4312	Walks, Drives, Fences	-	22,500	22,350	22,500	-	-100.0%
4325	Boat Launch Expense	7,703	21,108	2,500	3,500	16,500	371.4%
Maintenance & Repairs Total		116,064	151,653	151,600	165,100	165,200	0.1%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Division 014 - Municipal Facilities (continued)							
44 Services							
4401	Telephone	\$ 16,473	\$ 16,967	\$ 18,000	\$ 17,000	\$ 20,000	17.6%
4403	Assoc. Dues/Subscript.	53	-	-	-	-	N/A
4405	Travel & Training	-	263	-	1,000	1,000	0.0%
4408	Legal Advertising	-	663	-	-	-	N/A
4414	Clothing / Cleaning	622	589	550	600	600	0.0%
4415	Special Services	122	191	250	300	300	0.0%
4418	Contractual Services	105,218	107,911	95,500	104,790	114,790	9.5%
4424	Equipment Rental	450	34	1,500	2,000	2,000	0.0%
Services Total		122,938	126,618	115,800	125,690	138,690	10.3%
45 Sundry Charges							
4501	Insurance Expense	-	-	25,795	-	25,800	N/A
Sundry Charge Total		-	-	25,795	-	25,800	N/A
46 Capital Outlay							
4601	Motor Vehicles	-	33,050	-	-	-	N/A
4602	Office Furniture /Fixture	-	1,500	-	-	-	N/A
4606	Radio Equipment	-	-	4,000	4,000	-	-100.0%
4641	Municipal Center Impr.	-	29,010	-	160,000	-	-100.0%
Capital Outlay Total		-	63,560	4,000	164,000	-	-100.0%
Total Municipal Facilities		\$ 705,128	\$ 803,250	\$ 754,533	\$ 952,930	\$ 851,090	-10.7%

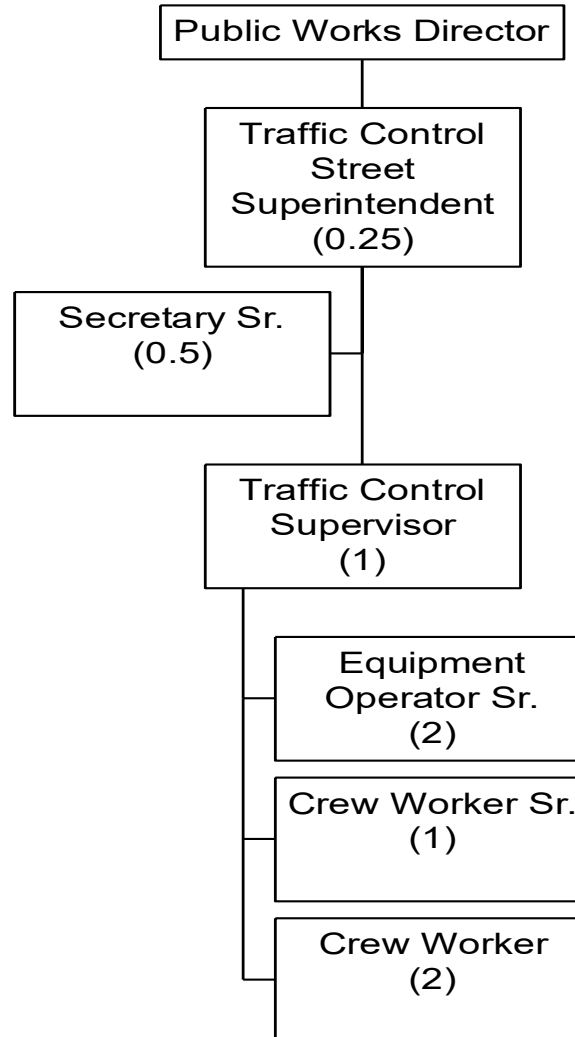
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Public Works

DIVISION: Municipal Facilities

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	City Building Janitorial Contract	\$ 25,960
		Public Safety Building Janitorial Contract	25,200
		Mosquito Control	12,360
		Municipal Service Center Cleaning	10,000
		Public Safety Building HVAC	9,500
		Elevators Maintenance	7,800
		City Building HVAC	3,900
		Public Safety Building Fire Alarm	3,100
		Burglar Alarms	3,000
		Dixon Hall Janitorial Contract	3,000
		City Building Chiller	2,510
		City Building Fire Alarm	1,600
		Floor Mats	1,410
		911 Generator	1,110
		Pest Control for Welcome Center	980
		City Building Generator	720
		Dumbwaiter	700
		Muzak	690
		Copier Maintenance Contract	600
		Public Safety Building Sprinkler System	450
		Fire Monitoring	200
		Total	\$ 114,790

PUBLIC WORKS TRAFFIC CONTROL



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Department 45 - Public Works Division 234 - Traffic Control							
41 Personnel Services							
4101	Salaries - Supervision	\$ 18,022	\$ 10,822	\$ 12,909	\$ 12,690	\$ 13,160	3.7%
4102	Salaries - Clerical	18,283	18,752	19,258	19,230	19,710	2.5%
4103	Salaries - Operational	173,382	158,363	184,387	186,820	189,940	1.7%
4104	Salaries - Overtime	1,478	1,875	1,939	2,210	2,210	0.0%
4106	FICA	11,832	10,733	12,389	13,700	13,960	1.9%
4107	Medicare	2,767	2,510	2,897	3,210	3,270	1.9%
4108	Life Insurance	373	314	325	410	290	-29.3%
4109	Health Insurance	88,033	71,866	90,820	97,200	108,000	11.1%
4110	Other Insurance	586	495	662	640	780	21.9%
4111	Workers Compensation	13,810	7,817	8,095	10,670	12,640	18.5%
4112	Employee Assist. Prgm	113	103	114	130	130	0.0%
4115	Unemploy. Insurance	614	429	411	460	280	-39.1%
4116	Employee Pension	39,140	33,367	36,945	37,700	42,040	11.5%
Personnel Services Total		368,433	317,446	371,151	385,070	406,410	5.5%
42 Supplies							
4201	Fuel	40,903	28,388	19,331	38,960	31,900	-18.1%
4202	Minor Tools	1,083	585	950	1,000	1,000	0.0%
4203	Office Supplies	1,328	822	850	1,000	1,000	0.0%
4205	Medical & Drug Supply	-	-	18	20	20	0.0%
4207	Clothing Supplies	2,505	2,316	1,800	2,200	2,200	0.0%
4208	Postage	10	13	10	30	30	0.0%
4213	Traffic Control Supplies	28,656	41,290	19,200	36,900	36,900	0.0%
Supplies Total		74,485	73,414	42,159	80,110	73,050	-8.8%
43 Maintenance & Repairs							
4301	Vehicle Repair	49,159	50,953	49,250	50,000	50,000	0.0%
Maintenance & Repairs Total		49,159	50,953	49,250	50,000	50,000	0.0%
44 Services							
4401	Telephone	2,386	1,261	1,100	2,500	1,250	-50.0%
4402	Medical Exams	294	116	-	-	-	N/A
4405	Travel & Training	2,103	870	750	1,450	850	-41.4%
4409	Electric-Purchased	31,190	30,882	29,435	28,000	31,000	10.7%
4414	Clothing / Cleaning	593	600	600	600	600	0.0%
4415	Special Services	19,811	3,481	1,950	2,000	2,000	0.0%
4418	Contractual Services	641	13,384	22,000	72,800	28,800	-60.4%
Services Total		57,018	50,594	55,835	107,350	64,500	-39.9%
45 Sundry Charges							
4501	Insurance Expense	-	-	12,121	-	12,200	N/A
Sundry Charge Total		-	-	12,121	-	12,200	N/A

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Division 234 - Traffic Control (continued)

46 Capital Outlay

4601	Motor Vehicles	-	-	27,074	30,000	-	-100.0%
4605	Machinery & Tools	-	53,966	8,499	8,000	-	-100.0%
4606	Radio Equipment	-	-	6,760	6,760	-	-100.0%
Capital Outlay Total		-	53,966	42,333	44,760	-	-100.0%

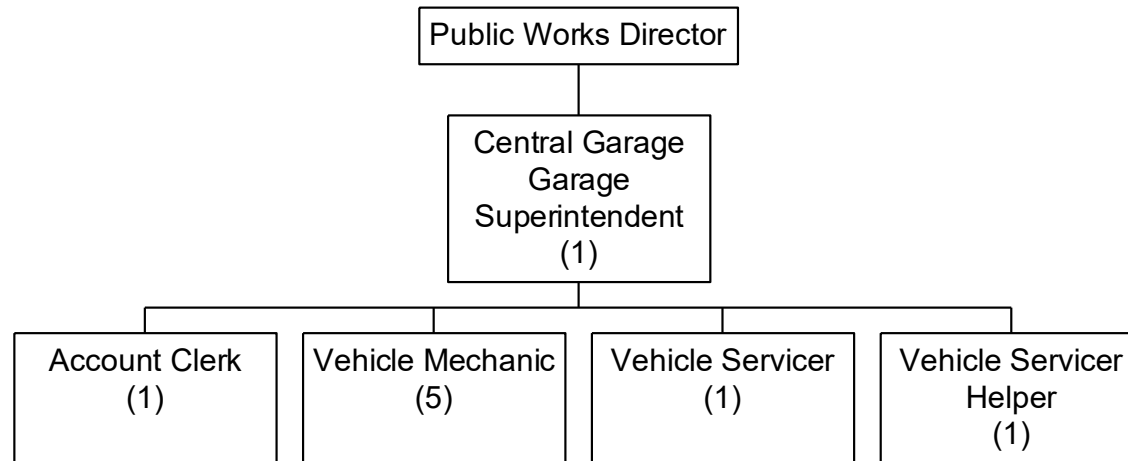
Total Traffic Control		\$ 549,095	\$ 546,373	\$ 572,849	\$ 667,290	\$ 606,160	-9.2%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

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 pedestrian walking	\$ 36,900
4415	Special Services	Floor mats for building entrances	\$ 800
		Overtime Meals During Storms or Paving Projects	500
		Electrolyte Drinks for Summer	500
		C.D.L.s	140
		D.O.T. Testing	60
		Total	\$ 2,000
4418	Contractual Services	Removal of Damaged Trees that are Located in the Public	\$ 28,800

PUBLIC WORKS CENTRAL GARAGE



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Department 45 - Public Works
Division 366 - Central Garage

41 Personnel Services

4101	Salaries - Supervision	\$ 49,455	\$ 50,978	\$ 52,235	\$ 52,060	\$ 53,380	2.5%
4102	Salaries - Clerical	33,424	34,509	35,093	35,350	36,240	2.5%
4103	Salaries - Operational	255,873	257,892	224,819	266,580	271,100	1.7%
4104	Salaries - Overtime	6,770	5,779	2,628	2,580	2,150	-16.7%
4106	FICA	19,460	19,774	17,728	22,110	22,500	1.8%
4107	Medicare	4,551	4,625	4,146	5,180	5,270	1.7%
4108	Life Insurance	543	520	394	540	380	-29.6%
4109	Health Insurance	118,932	110,633	113,063	129,600	144,000	11.1%
4110	Other Insurance	853	829	803	850	1,040	22.4%
4111	Workers Compensation	8,025	6,876	5,582	8,450	10,030	18.7%
4112	Employee Assist. Prgm	161	158	138	170	170	0.0%
4115	Unemploy. Insurance	1,010	811	636	730	440	-39.7%
4116	Employee Pension	65,172	61,628	53,562	60,830	67,790	11.4%
Personnel Services Total		564,229	555,012	510,827	585,030	614,490	5.0%

42 Supplies

4200	Non-Inventory Parts	3,409	3,978	3,550	4,000	4,000	0.0%
4201	Fuel	18,088	11,442	5,028	15,640	8,300	-46.9%
4202	Minor Tools	8,352	7,505	4,150	6,500	6,500	0.0%
4203	Office Supplies	580	604	580	600	600	0.0%
4204	Cleaning Supplies	332	375	375	400	400	0.0%
4205	Medical & Drug Supply	-	35	80	90	90	0.0%
4207	Clothing Supplies	2,342	2,732	2,750	2,900	2,900	0.0%
4208	Postage	5	12	-	-	-	N/A
4209	Educational Supplies	125	1,753	1,728	1,900	1,900	0.0%
4214	Chemical Supplies	2,973	2,126	2,000	2,200	2,200	0.0%
Supplies Total		36,206	30,562	20,241	34,230	26,890	-21.4%

43 Maintenance & Repairs

4301	Vehicle Repair	9,290	8,106	5,200	6,000	6,000	0.0%
4304	Other Equipment Repair	908	-	750	1,200	2,000	66.7%
4308	Machines Tools Repair	8,427	3,866	4,350	5,000	5,000	0.0%
4309	Radios Repair	4,138	3,940	3,750	4,300	4,300	0.0%
Maintenance & Repairs Total		22,763	15,912	14,050	16,500	17,300	4.8%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Division 366 - Central Garage (continued)							
44 Services							
4401	Telephone	\$ 2,055	\$ 1,123	\$ 1,435	\$ 2,200	\$ 2,200	0.0%
4402	Medical Exams	136	406	-	-	-	N/A
4405	Travel and Training	2,174	4,013	2,100	4,400	3,000	-31.8%
4414	Clothing / Cleaning	725	725	600	700	700	0.0%
4415	Special Services	809	959	715	750	750	0.0%
4418	Contractual Services	3,747	-	-	-	4,000	N/A
Services Total		9,646	7,226	4,850	8,050	10,650	32.3%
45 Sundry Charges							
4501	Insurance Expense	-	-	5,778	-	5,800	N/A
Sundry Charge Total		-	-	5,778	-	5,800	N/A
46 Capital Outlay							
4601	Motor Vehicles	\$ -	\$ -	\$ 43,950	\$ 47,000	\$ -	-100.0%
4605	Machinery & Tools	-	-	20,170	11,000	30,000	172.7%
4606	Radio Equipment	-	-	3,500	3,500	-	-100.0%
Capital Outlay Total		-	-	67,620	61,500	30,000	-51.2%
Total Central Garage		\$ 632,844	\$ 608,712	\$ 623,366	\$ 705,310	\$ 705,130	0.0%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

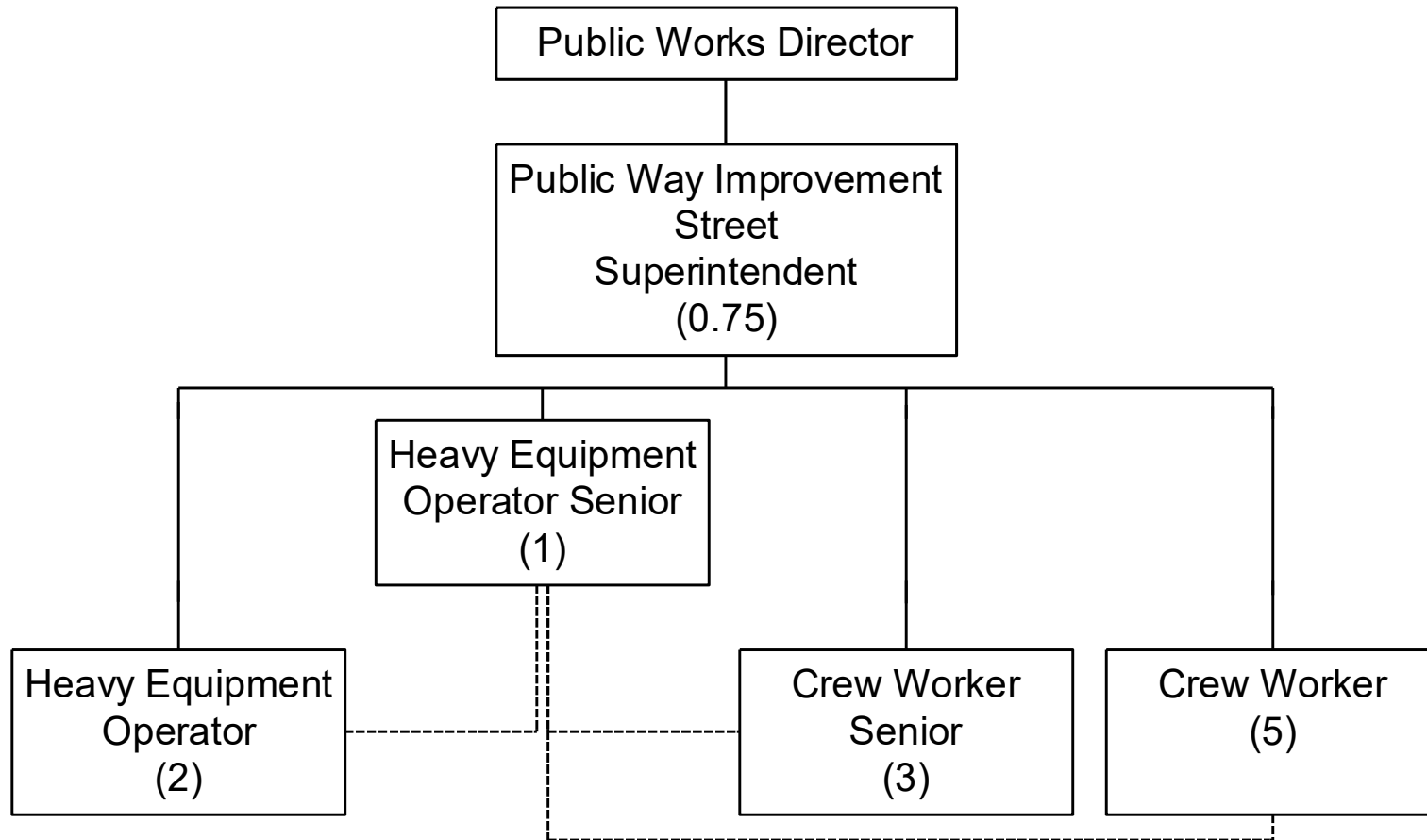
DEPARTMENT: Public Works **DIVISION:** City Garage

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Miscellaneous tool replacement	\$ 5,200
		Diagnostic System Maintenance	1,300
		Total	\$ 6,500
4209	Educational Supplies	Mitchell on Demand Renewal	\$ 1,730
		Other	170
		Total	\$ 1,900
4304	Other Equipment Repair	Genesis	\$ 1,200
		Manager Plus	500
		Other	300
		Total	\$ 2,000
4308	Machines Tool Repair	Moving of Vehicle Lifts	\$ 4,000
		Inspection of Vehicle Lifts	1,000
		Total	\$ 5,000

DEPARTMENT: Public Works

C - 119

**PUBLIC WORKS
PUBLIC WAY IMPROVEMENT**



CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 234	\$ 436	\$ 477	\$ -	\$ -	N/A
3751	LGEA-Coal	46,896	39,086	9,453	-	-	N/A
3752	LGEA-Mineral	54,469	48,495	24,517	56,700	23,700	-58.2%
3756	Municipal Aid	665,431	661,051	541,300	541,300	541,300	0.0%
3799	Unclassified	217	25	-	-	-	N/A
3830	Reimbursable Services	14,816	7,751	5,797	6,000	6,000	0.0%
Other Revenue Total		782,063	756,844	581,544	604,000	571,000	-5.5%
38 Transfer Miscellaneous							
3835	Service Cuts	145,314	110,097	82,094	70,000	85,000	21.4%
3851	Transfer from General	811,000	1,229,000	1,175,000	1,186,000	1,109,000	-6.5%
Transfers Miscellaneous Total		956,314	1,339,097	1,257,094	1,256,000	1,194,000	-4.9%
PWI REVENUE TOTAL		\$ 1,738,377	\$ 2,095,941	\$ 1,838,638	\$ 1,860,000	\$ 1,765,000	-5.1%

EXPENSE

Department 45 - Public Works
Division 342 - Public Way Improvement

41 Personnel Services

4101	Salaries - Supervision	\$ 54,066	\$ 32,467	\$ 38,694	\$ 39,590	\$ 39,470	-0.3%
4103	Salaries - Operational	315,547	310,555	305,300	327,740	328,660	0.3%
4104	Salaries - Overtime	17,422	16,075	12,249	10,980	10,980	0.0%
4106	FICA	21,654	20,280	20,270	23,430	23,520	0.4%
4107	Medicare	5,064	4,743	4,741	5,480	5,500	0.4%
4108	Life Insurance	655	654	516	710	500	-29.6%
4109	Health Insurance	160,254	153,429	138,270	169,200	188,000	11.1%
4110	Other Insurance	933	924	922	1,110	1,360	22.5%
4111	Workers Compensation	15,999	11,158	12,999	18,380	21,470	16.8%
4112	Employee Assist. Prgm	198	196	180	210	210	0.0%
4115	Unemploy. Insurance	1,189	815	721	780	460	-41.0%
4116	Employee Pension	70,968	63,377	69,462	64,450	70,840	9.9%
Personnel Services Total		663,949	614,673	604,324	662,060	690,970	4.4%

CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Division 342 - Public Way Improvement (continued)

42 Supplies

4201	Fuel	\$ 43,839	\$ 35,453	\$ 24,428	\$ 43,620	\$ 40,310	-7.6%
4202	Minor Tools	976	858	875	1,000	1,500	50.0%
4205	Medical & Drug Supply	-	30	35	50	50	0.0%
4207	Clothing Supplies	5,328	5,316	5,310	5,400	5,400	0.0%
4213	Traffic Control Supplies	4,428	6,295	3,850	4,000	4,000	0.0%
4214	Chemical Supplies	32,807	25,958	31,550	30,000	32,000	6.7%
Supplies Total		87,378	73,910	66,048	84,070	83,260	-1.0%

43 Maintenance & Repairs

4301	Vehicle Repair	61,994	68,701	53,500	55,000	55,000	0.0%
4312	Walks and Drives	-	-	-	-	20,000	N/A
4315	Utility Cuts	92,004	68,371	100,000	100,000	100,000	0.0%
4316	Minor Street Repair	185,604	303,749	240,000	290,000	340,000	17.2%
4317	Street Overlay/Sidewalk	620,799	912,716	719,500	719,500	440,000	-38.8%
Maintenance & Repairs Total		960,401	1,353,537	1,113,000	1,164,500	955,000	-18.0%

44 Services

4402	Medical Exams	694	666	625	800	800	0.0%
4405	Travel & Training	1,953	1,728	2,850	3,000	1,200	-60.0%
4413	Rental Fees	-	93	250	1,000	1,000	0.0%
4414	Clothing / Cleaning	1,139	1,025	1,050	1,100	1,100	0.0%
4415	Special Services	6,088	6,322	7,100	7,670	7,670	0.0%
4419	Professional Services	-	12,500	18,917	5,000	-	-100.0%
Services Total		9,874	22,334	30,792	18,570	11,770	-36.6%

45 Sundry Charges

4501	Insurance Expense	23,533	26,500	23,933	27,800	24,000	-13.7%
Sundry Charges TOTAL		23,533	26,500	23,933	27,800	24,000	-13.7%

PWI EXPENSE TOTAL	\$ 1,745,135	\$ 2,090,954	\$ 1,838,097	\$ 1,957,000	\$ 1,765,000	-9.8%
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PWI TOTAL NET	\$ (6,758)	\$ 4,987	\$ 541	\$ (97,000)	\$ -	
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Public Works

DIVISION: Public Way Improvement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Hand Tools, Shovels, Rakes, Laser Level, etc.	\$ 1,500
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 Year 2017

Street	From	To	Notes	Fiscal Year 2017
7th Street	Green Street	North Adams Street	\$	27,400
10th Street	Elm Street	Green Street	\$	18,800
13th Street	Elm Street	Green Street	\$	16,200
Angus Drive	Kerry Lane	Tartan Drive	\$	8,000
Bittersweet Lane	Heather Lane	Sunrise Court	\$	8,500
Carlisle Street	1st Street	3rd Street	\$	21,500
Clay Street	Mill Street	Letcher Street	\$	20,800
Country Drive	Ilex Drive	Russell Drive	\$	18,900
De Kemper Drive	Sunset Lane	End	\$	3,700
Dr. MLK Jr. Avenue	Adams Street	Ingram Street	\$	20,900
Greenbriar Drive	Melwood Place	End	\$	4,900
Ilex Drive	Country Drive	Old Madisonville Road	\$	5,300
Kimsey Lane	West of Bridge	East of Bridge	\$	11,300
Mimosa Drive	Racetrack Road	End	\$	3,800
North Elm Street	Watson Lane	200 Feet South of Watson	\$	4,300
Palmer Circle	Elmwood Drive	Elmwood Drive	\$	9,100
Park Drive	Watson Lane	End	\$	7,900
Pope Street	Center Street	Washington Street	\$	42,600
Ray Street	Green Street	North Adams Street	\$	14,100
Robin Road	North Elm Street	US 41	\$	7,100
Russell Drive	Country Drive	Old Madisonville Road	\$	8,300
Sand Lane	Green Street	South Main Street	\$	33,500
South Adams Street	Norris Lane	End	\$	13,100
South Julia Street	Clay Street	Powell Street	\$	22,500
Springer Drive	Sunset Lane	End	\$	15,300
Springer Road	Springer Drive	Barker Road	\$	8,200
Springwood Drive	North Elm Street	End	\$	14,600
Tartan Drive	Honeysuckle Lane	Heather Lane	\$	11,200
Vanguard Avenue	Hubbard Lane	East End	\$	15,200
William & Mary Court	Sunset Lane	End	\$	23,000

Paving Total Account 4317	\$	440,000
Minor Street, Shoulder and Sidewalk Repair Account 4316		340,000
Total with Street, Shoulder, Sidewalks and Repair	\$	<u>780,000</u>

*Schedule subject to change with changing conditions and prioritizations.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Department 45 - Public Works
Division 342 - Public Way Improvement

46 Capital Outlay

4601	Motor Vehicles	\$ 24,989	\$ 27,250	\$ 27,074	\$ 70,000	\$ 165,000	135.7%
4605	Machinery & Tools	-	8,138	-	-	-	N/A
4606	Radio Equipment	-	-	6,000	6,000	-	-100.0%
Capital Outlay Total		24,989	35,388	33,074	76,000	165,000	117.1%

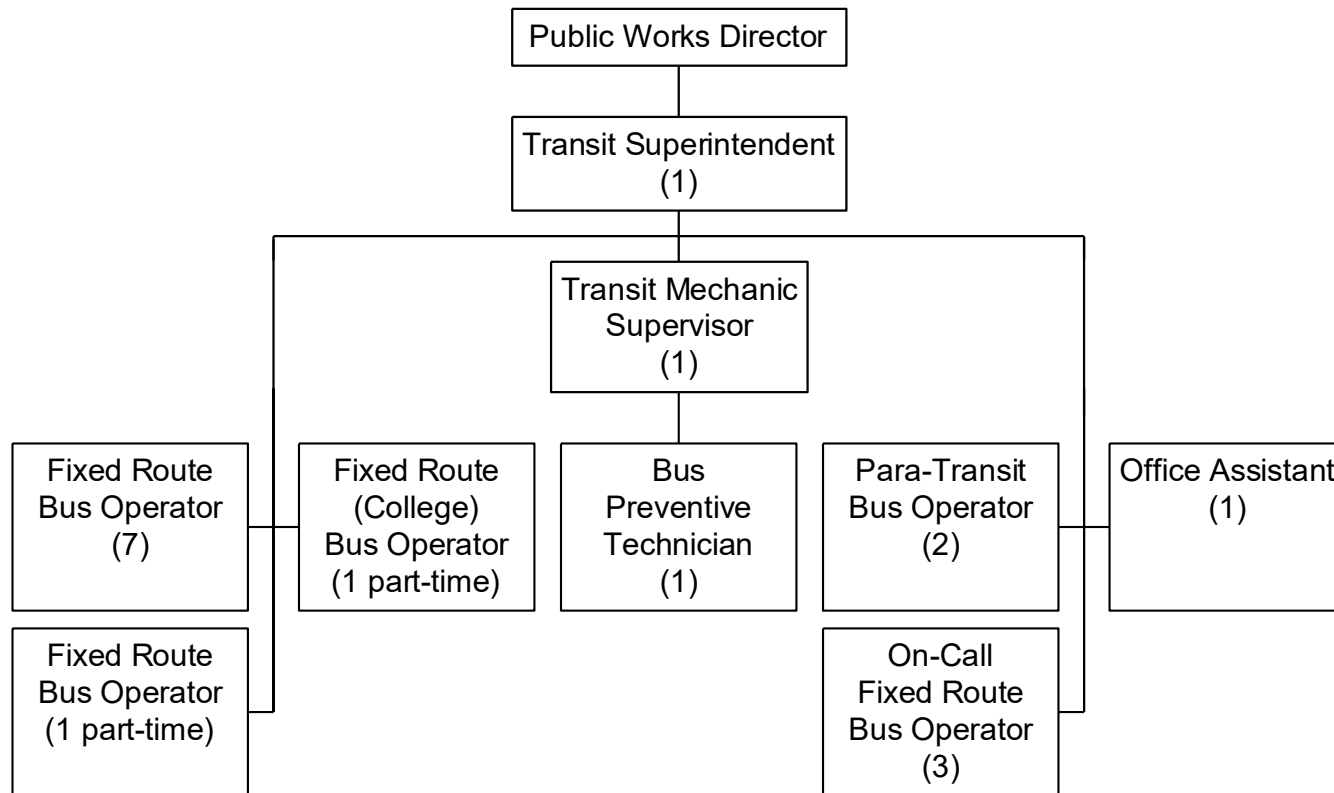
Total Public Way Improvement		\$ 24,989	\$ 35,388	\$ 33,074	\$ 76,000	\$ 165,000	117.1%
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**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Public Works

DIVISION:	<u>Public Way Improvement</u>	TOTAL COST:	<u>\$ 125,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-45-342-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase a new 2 ton dump truck with bed, snow plow, and salt spreader. This vehicle will be an addition to the fleet.			
PROJECT JUSTIFICATION: By adding another truck to the fleet, roads will be cleared faster during snow events.			
IMPACT ON OPERATING BUDGET: Vehicle insurance will cost approximately \$1,298 per year.			
DIVISION:	<u>Public Way Improvement</u>	TOTAL COST:	<u>\$ 40,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-45-342-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase a new one-ton dump truck with bed. This vehicle will replace unit 342-009 a 1989 model vehicle with nearly 80,000 miles. This purchase is a carryover from fiscal 2016.			
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.			

PUBLIC WORKS MASS TRANSIT



**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3200	Bus Fares	\$ 38,636	\$ 37,453	\$ 36,450	\$ 40,000	\$ 40,000	0.0%
Total Service Fees		38,636	37,453	36,450	40,000	40,000	0.0%
36 Sale of Property							
3622	Sale of Vehicles	-	-	1,882	-	-	N/A
Total Sale of Property		-	-	1,882	-	-	N/A
37 Other Revenue							
3700	Interest Income	189	76	354	-	-	N/A
3730	Insurance Recovery	13,104	-	1,543	-	-	N/A
3753	Federal Grant	557,014	405,183	770,884	1,049,380	843,000	-19.7%
3754	State Grant	55,634	-	111,434	56,620	78,000	37.8%
3755	Transfer from General	640,000	713,000	475,000	446,000	684,000	53.4%
3765	KY Fuel Tax Refund	6,011	4,243	4,165	4,000	4,000	0.0%
3799	Other	1,536	207	24	-	-	N/A
Total Other Revenue		1,273,488	1,122,709	1,363,404	1,556,000	1,609,000	3.4%
TOTAL HART REVENUE		\$ 1,312,124	\$ 1,160,162	\$ 1,401,736	\$ 1,596,000	\$ 1,649,000	3.3%

EXPENSE

Department 45 - Public Works
Division 015 - Mass Transit

41 Personnel Services

4101	Salaries - Supervision	\$ 117,099	\$ 72,712	\$ 55,690	\$ 70,760	\$ 56,910	-19.6%
4102	Salaries - Clerical	26,982	27,813	28,384	28,340	28,920	2.0%
4103	Salaries - Operational	357,585	361,721	382,332	399,370	413,560	3.6%
4104	Salaries - Overtime	28,686	30,775	23,037	51,210	52,800	3.1%
4105	Salaries - Other	17,076	13,562	16,797	49,100	49,620	1.1%
4106	FICA	31,404	29,107	29,017	37,130	37,320	0.5%
4107	Medicare	7,344	6,807	6,786	8,690	8,730	0.5%
4108	Life Insurance	901	794	674	780	550	-29.5%
4109	Health Insurance	179,232	169,804	180,438	187,200	208,000	11.1%
4110	Other Insurance	1,291	1,125	1,146	1,230	1,500	22.0%
4111	Workers Compensation	15,085	13,085	16,162	25,220	30,260	20.0%
4112	Employee Assist. Prgm	298	271	266	270	270	0.0%
4115	Unemploy. Insurance	1,596	1,153	1,005	1,230	730	-40.7%
4116	Employee Pension	93,109	80,407	77,840	87,770	96,520	10.0%
Personnel Services Total		877,688	809,136	819,574	948,300	985,690	3.9%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Division 015 - Mass Transit (continued)

42 Supplies

4201	Fuel	\$ 104,221	\$ 77,164	\$ 62,009	\$ 92,190	\$ 102,130	10.8%
4202	Minor Tools	3,418	1,379	2,000	2,000	2,000	0.0%
4203	Office Supplies	3,767	2,563	1,800	2,500	2,000	-20.0%
4204	Cleaning Supplies	2,667	1,092	2,200	2,800	2,400	-14.3%
4205	Medical & Drug Supply	26	103	125	150	150	0.0%
4207	Clothing Supplies	3,104	1,865	6,000	3,500	4,000	14.3%
4208	Postage	166	220	100	250	200	-20.0%
4209	Educational Supplies	-	-	-	300	300	0.0%
4210	Photographic Supplies	-	-	-	150	150	0.0%
Supplies Total		117,369	84,386	74,234	103,840	113,330	9.1%

43 Maintenance & Repairs

4301	Vehicle Repair	72,426	81,636	72,000	73,000	70,000	-4.1%
4302	Office Equip. Repair	362	99	80	250	250	0.0%
4305	Heating / A.C. Repair	-	-	-	400	400	0.0%
4306	Building Repair & Maint	6,547	2,452	10,000	7,000	7,000	0.0%
4308	Machines Tools Repair	848	334	2,150	2,200	2,200	0.0%
4309	Radios Repair	1,075	444	900	1,100	1,100	0.0%
4312	Walks Drives Fences	-	-	750	-	750	N/A
Maintenance & Repairs Total		81,258	84,965	85,880	83,950	81,700	-2.7%

44 Services

4401	Telephone	3,924	2,634	3,600	4,000	4,000	0.0%
4402	Medical Exams	1,070	1,244	1,244	1,200	1,200	0.0%
4403	Assoc. Dues/Subscript.	385	772	680	830	680	-18.1%
4405	Travel & Training	1,796	4,554	7,900	12,910	15,250	18.1%
4408	Legal Advertising	181	307	300	1,000	1,000	0.0%
4409	Electric-Purchased	6,887	6,300	7,443	7,000	7,000	0.0%
4410	Natural Gas-Purchased	6,186	5,092	3,642	5,500	5,500	0.0%
4411	Other Utilities	2,019	1,916	2,079	2,000	2,000	0.0%
4414	Clothing / Cleaning	2,057	2,068	2,025	2,100	2,100	0.0%
4415	Special Services	1,416	4,885	4,000	15,300	15,350	0.3%
4417	Printing and Reprod.	630	733	350	5,500	800	-85.5%
4418	Contractual Services	5,459	6,780	7,000	7,730	11,030	42.7%
4419	Professional Services	-	-	-	500	500	0.0%
4427	Handicap Services	-	-	-	500	500	0.0%
4444	Admin. / Account. Serv.	110,000	118,000	120,000	120,000	136,000	13.3%
4522	Audit Expense	818	909	870	870	870	0.0%
Services Total		142,828	156,194	161,133	186,940	203,780	9.0%

45 Sundry Charges

4501	Insurance Expense	27,285	28,499	28,040	30,000	27,000	-10.0%
4555	Planning Grant	17,983	7,983	23,000	12,500	12,500	0.0%
Sundry Charges Total		45,268	36,482	51,040	42,500	39,500	-7.1%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Division 015 - Mass Transit (continued)

46 Capital Outlay

4601	Motor Vehicles	\$ 53,095	\$ -	\$ 198,987	\$ 205,470	\$ 225,000	9.5%
4605	Machinery & Tools	-	1,378	-	5,100	-	-100.0%
4611	Walks, Drives, Fences	5,636	28,181	-	-	-	N/A
4617	Buildings	15,016	-	-	-	-	N/A
4624	System Improvements	-	11,982	-	19,900	-	-100.0%
Capital Outlay Total		73,747	41,541	198,987	230,470	225,000	-2.4%

HART EXPENSE TOTAL	\$ 1,338,158	\$ 1,212,704	\$ 1,390,848	\$ 1,596,000	\$ 1,649,000	3.3%
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HART NET	\$ (26,034)	\$ (52,542)	\$ 10,888	\$ -	\$ -	-
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: HART

DIVISION: HART

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	K.P.T.A.	\$ 380
		C.T.A.A.	300
		Total	\$ 680
4415	Special Services	Specialized Staff Retreat	\$ 10,000
		Passenger Appreciation Day	3,500
		Drug Screening - Random	1,100
		Other	750
		Total	\$ 15,350
4418	Contractual Services	Software Maintenance	\$ 3,600
		Diagnostic Tool Update	1,900
		Floor Mat Services	1,800
		Septic Service	1,700
		Generator Maintenance Plan	680
		Life Inspection	500
		Pest Control Services	450
		Fire Protection	200
		Fire Ext. Co.	200
		Total	\$ 11,030
4419	Professional Services	Other	\$ 500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: HART

DIVISION:	<u>HART</u>	TOTAL COST:	<u>\$ 125,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>56-30-015-4601</u>

DESCRIPTION OF ITEM OR PROJECT:

Purchase one new route buses that will replace a 2009 Chevrolet/Champion Defender Bus.

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:

80% Federal Funds and 10% States funds using Kentucky toll credits to fund this project.

DIVISION:	<u>HART</u>	TOTAL COST:	<u>\$ 65,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>56-30-015-4601</u>

DESCRIPTION OF ITEM OR PROJECT:

Purchase a cutaway van to replace a 2011 Chevrolet/Goshen van.

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:

80% Federal Funds and 10% States funds using Kentucky toll credits to fund this project.

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: HART

DIVISION:	<u>HART</u>	TOTAL COST:	<u>\$ 35,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>56-30-015-4601</u>

DESCRIPTION OF ITEM OR PROJECT:

Purchase a vehicle to replace unit 015-003 a Chevrolet Malibu and unit 015-004 a Ford Freestar van.

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:

80% Federal Funds and 10% States funds using Kentucky toll credits to fund this project.

DIVISION: _____

TOTAL COST: _____

ACCOUNT DESCRIPTION: _____

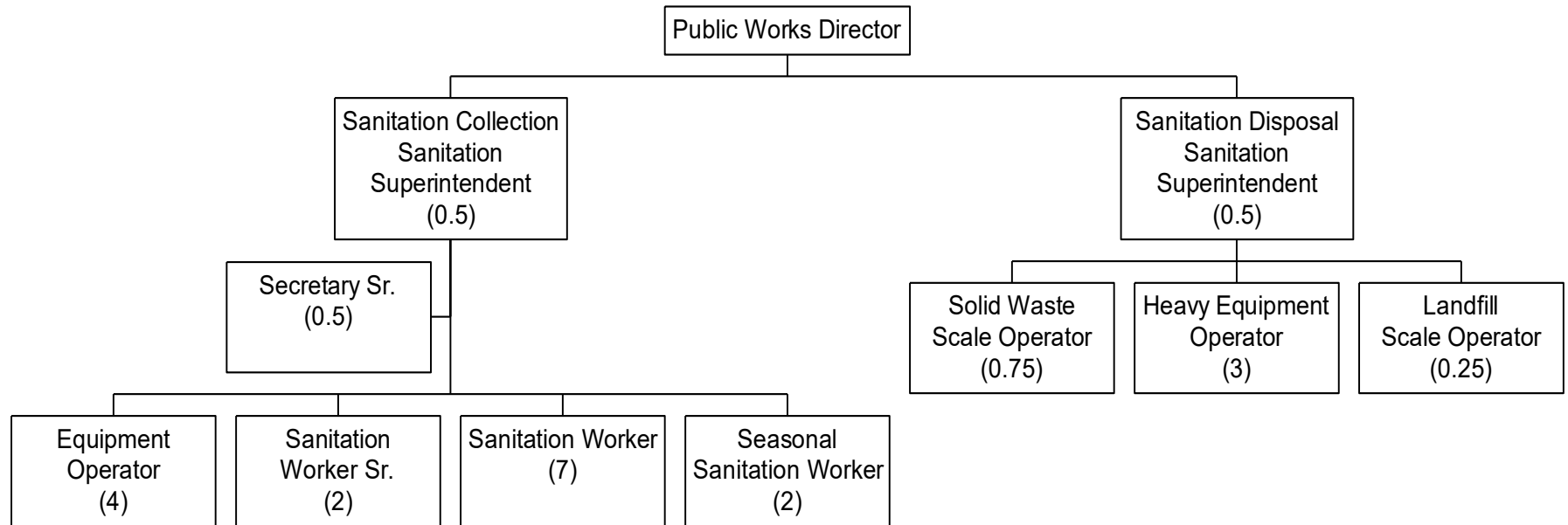
ACCOUNT NUMBER: _____

DESCRIPTION OF ITEM OR PROJECT:

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

PUBLIC WORKS SANITATION



**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3210	Refuse Fee	\$ 2,094,365	\$ 2,108,568	\$ 2,086,386	\$ 2,074,000	\$ 2,096,000	1.1%
3211	Recycling Fee	123,355	123,904	123,800	123,000	124,000	0.8%
3217	Landfill - Commercial	256,088	360,170	297,246	300,000	307,000	2.3%
3747	Transfer Station Fees	762,381	614,749	583,197	258,000	708,000	174.4%
Service Fees Total		3,236,189	3,207,391	3,090,629	2,755,000	3,235,000	17.4%
36 Sale of Property							
3622	Sale of Vehicles	6,753	2,202	14,000	-	-	N/A
3625	Taxable Sales	6,197	8,853	7,083	4,000	6,000	50.0%
Sale of Property Total		12,950	11,055	21,083	4,000	6,000	50.0%
37 Other Revenue							
3700	Interest Income	36,448	32,430	15,692	28,000	28,750	2.7%
3730	Insurance Recovery	-	3,403	-	-	-	N/A
3764	County Contribution	96,160	98,560	101,016	101,000	103,500	2.5%
3776	Scrap Sales	20,375	14,629	9,070	21,000	9,000	-57.1%
3799	Other	-	2,144	-	-	7,750	N/A
Other Revenue Total		152,983	151,166	125,778	150,000	149,000	-0.7%
SANITATION REVENUE TOTAL		<u>\$ 3,402,122</u>	<u>\$ 3,369,612</u>	<u>\$ 3,237,490</u>	<u>\$ 2,909,000</u>	<u>\$ 3,390,000</u>	<u>16.5%</u>

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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EXPENSE

Department 45 - Public Works
Division 344 - Sanitation Collection

41 Personnel Services

4101	Salaries - Supervision	\$ 27,810	\$ 30,602	\$ 11	\$ 28,860	\$ 29,060	0.7%
4102	Salaries - Clerical	18,283	19,155	19,257	19,230	19,710	2.5%
4103	Salaries - Operational	353,368	382,082	388,018	375,380	382,060	1.8%
4104	Salaries - Overtime	691	394	510	1,450	1,480	2.1%
4105	Salaries - Other	36,414	28,887	20,688	42,330	-	-100.0%
4106	FICA	24,914	26,289	24,178	28,720	26,810	-6.7%
4107	Medicare	5,827	6,148	5,654	6,720	6,270	-6.7%
4108	Life Insurance	737	816	679	840	590	-29.8%
4109	Health Insurance	173,734	190,470	214,698	201,600	224,000	11.1%
4110	Other Insurance	1,157	1,282	1,339	1,320	1,610	22.0%
4111	Workers Compensation	35,555	28,935	24,764	34,210	36,910	7.9%
4112	Employee Assist. Prgm	226	244	230	310	360	16.1%
4115	Unemploy. Insurance	1,302	1,077	817	950	530	-44.2%
4116	Employee Pension	72,101	76,120	69,660	72,410	80,750	11.5%
Personnel Services Total		752,119	792,501	770,503	814,330	810,140	-0.5%

42 Supplies

4201	Fuel	50,745	39,554	31,544	50,940	52,050	2.2%
4202	Minor Tools	79	61	95	100	100	0.0%
4203	Office Supplies	134	97	75	100	100	0.0%
4205	Medical & Drug Supply	19	45	65	100	100	0.0%
4207	Clothing Supplies	5,925	5,831	5,950	6,200	6,200	0.0%
4208	Postage	13	-	-	-	-	N/A
4220	Supplies for Resale	5,463	5,520	11,040	6,000	6,000	0.0%
Supplies Total		62,378	51,108	48,769	63,440	64,550	1.7%

43 Maintenance & Repairs

4301	Vehicle Repair	44,352	33,221	31,450	35,000	35,000	0.0%
4304	Other Equipment Repair	2,473	1,420	1,605	1,500	1,500	0.0%
Maintenance & Repairs Total		46,825	34,641	33,055	36,500	36,500	0.0%

44 Services

4402	Medical Exams	1,593	11	850	1,380	900	-34.8%
4414	Clothing / Cleaning	1,296	807	1,250	1,500	1,300	-13.3%
4415	Special Services	2,294	99	2,150	2,200	2,200	0.0%
4418	Recycling Contractor	47,421	1,297	-	-	92,000	N/A
4418	Material Handler	-	-	-	-	45,000	N/A
4418	Henderson Recycling	161,500	1,470	97,980	155,000	-	-100.0%
4418	Temporary Staffing	6,899	137,779	8,176	-	46,940	N/A
4431	Tri-County Recycling	68,736	58,000	58,000	58,000	1,000	-98.3%
4444	Adm/Acct Serv.	223,000	232,000	238,000	238,000	271,000	13.9%
4522	Audit Expense	2,063	2,291	2,180	2,180	2,180	0.0%
Services Total		514,802	433,754	408,586	458,260	462,520	0.9%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Division 344 - Sanitation Collection (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 29,851	\$ 28,765	\$ 27,677	\$ 30,000	\$ 28,000	-6.7%
4509	Fines & Penalties	-	11,000	-	-	-	N/A
4536	Depreciation Expense	70,319	74,836	75,000	70,000	-	-100.0%
Sundry Charges Total		100,170	114,601	102,677	100,000	28,000	-72.0%
46 Capital Outlay							
4601	Motor Vehicles	-	-	113,278	125,000	26,500	-78.8%
4606	Radio Equipment	-	-	24,500	24,500	-	-100.0%
Capital Outlay Total		-	-	137,778	149,500	26,500	-82.3%
47 Transfers							
4725	Transfer to Bond Fund	-	-	-	-	44,000	N/A
Transfer Total		-	-	-	-	44,000	N/A
Total Sanitation Collection		\$ 1,476,294	\$ 1,426,605	\$ 1,501,368	\$ 1,622,030	\$ 1,472,210	-9.2%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Public Works DIVISION: Sanitation Collection

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Miscellaneous	\$ 2,200

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Public Works

DIVISION:	<u>Sanitation Collection</u>	TOTAL COST:	<u>\$ 26,500</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>57-45-344-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Replace a 1998 Jeep Cherokee SUV that has over 158,000 miles.			
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>Sanitation Collection</u>	TOTAL COST:	<u>\$ 6,000</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>57-45-345-4605</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase a heavy duty 30 yard roll off container with a rectangular top.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Division 345 - Landfill							
41 Personnel Services							
4101	Salaries - Supervision	\$ 27,810	\$ 30,601	\$ -	\$ 28,860	\$ 29,060	0.7%
4103	Salaries - Operational	129,076	128,637	122,325	130,890	121,340	-7.3%
4104	Salaries - Overtime	16,523	18,656	13,297	19,940	18,940	-5.0%
4106	FICA	10,044	10,478	7,960	11,150	10,500	-5.8%
4107	Medicare	2,349	2,451	1,862	2,610	2,460	-5.7%
4108	Life Insurance	221	206	166	230	160	-30.4%
4109	Health Insurance	52,470	48,976	52,735	54,000	60,000	11.1%
4110	Other Insurance	355	323	325	360	440	22.2%
4111	Workers Compensation	6,791	5,784	3,622	6,150	6,750	9.8%
4112	Employee Assist. Prgm	67	63	56	70	70	0.0%
4115	Unemploy. Insurance	395	321	249	370	210	-43.2%
4116	Employee Pension	26,486	23,808	17,530	25,710	25,900	0.7%
Personnel Services Total		272,587	270,304	220,127	280,340	275,830	-1.6%
42 Supplies							
4201	Fuel	35,819	26,551	15,512	32,890	25,600	-22.2%
4202	Minor Tools	329	205	305	300	300	0.0%
4203	Office Supplies	470	118	-	-	-	N/A
4207	Clothing Supplies	926	1,093	1,405	1,500	1,500	0.0%
4208	Postage	86	139	150	210	180	-14.3%
4214	Chemical Supplies	-	-	50	150	150	0.0%
Supplies Total		37,630	28,106	17,422	35,050	27,730	-20.9%
43 Maintenance & Repairs							
4301	Vehicle Repair	52,325	63,571	59,500	65,000	62,000	-4.6%
4304	Other Equipment Repair	4,425	4,301	5,800	6,800	6,200	-8.8%
4312	Walks Drives Fences	4,859	7,654	5,900	6,600	6,600	0.0%
Maintenance & Repairs Total		61,609	75,526	71,200	78,400	74,800	-4.6%
44 Services							
4402	Medical Exams	235	335	300	200	250	25.0%
4405	Travel & Training	-	-	700	1,330	1,340	0.8%
4409	Electric-Purchased	3,749	3,521	2,380	2,600	2,600	0.0%
4414	Clothing / Cleaning	337	337	325	330	330	0.0%
4415	Special Services	117	258	140	100	150	50.0%
4417	Printing	71	-	-	-	-	N/A
4418	Contractual Services	74,021	66,244	66,000	72,000	67,500	-6.3%
4419	Professional Services	-	23,495	35,500	30,000	45,000	50.0%
4442	Trust Fees	1,374	1,487	1,590	1,700	1,700	0.0%
Services Total		79,904	95,677	106,935	108,260	118,870	9.8%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Division 345 - Sanitation Landfill (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 5,975	\$ -	\$ 8,319	\$ -	\$ 8,400	N/A
4513	ERF Expense	31,737	33,764	26,000	26,500	26,500	0.0%
4536	Depreciation Expense	46,271	45,656	45,800	46,000	-	-100.0%
4565	Landfill Closure	210,000	200,000	50,000	50,000	-	-100.0%
Sundry Charges Total		293,983	279,420	130,119	122,500	34,900	-71.5%
46 Capital Outlay							
4605	Machinery & Tools	-	-	-	-	6,000	N/A
4606	Radio Equipment	-	-	3,500	3,500	-	-100.0%
4611	Walks, Drives, Fences	-	-	-	-	18,000	N/A
Capital Outlay Total		-	-	3,500	3,500	24,000	585.7%
Total Landfill		\$ 745,713	\$ 749,033	\$ 549,303	\$ 628,050	\$ 556,130	-11.5%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Public Works DIVISION: Landfill

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Clean Sediment Basin	\$ 40,000
		Heavy Equipment Rental	20,000
		Security	5,500
		Pump Wells	2,000
		Total	\$ 67,500
4419	Professional Services	Engineering Services for Water Sampling	\$ 34,000
		Kenvirons	11,000
		Total	\$ 45,000
4513	ERF Expense	Environmental Remediation Fee paid to the State of Kentucky	\$ 26,500
		on a per ton basis	

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2017**

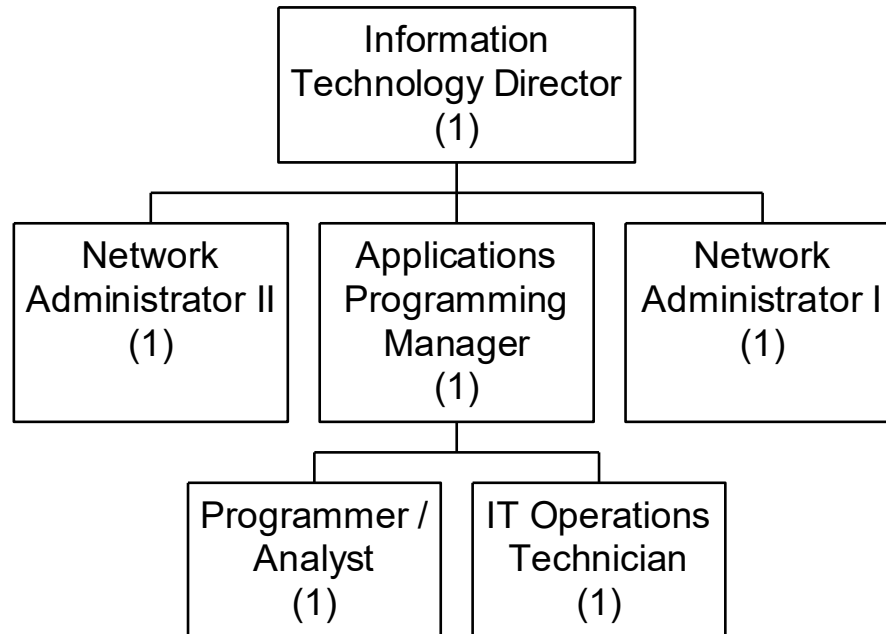
Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Division 346 - Transfer Station							
41 Personnel Services							
4103	Salaries - Operational	\$ 25,994	\$ 16,008	\$ 23,739	\$ 22,310	\$ 23,520	5.4%
4104	Salaries - Overtime	3,050	2,364	3,589	3,600	3,770	4.7%
4106	FICA	1,651	1,084	1,613	1,610	1,700	5.6%
4107	Medicare	386	253	377	380	400	5.3%
4108	Life Insurance	30	34	39	50	40	-20.0%
4109	Health Insurance	10,494	8,734	12,266	10,800	12,000	11.1%
4110	Other Insurance	71	54	75	80	90	12.5%
4111	Workers Compensation	1,162	512	731	890	1,090	22.5%
4112	Employee Assist. Prgm	13	11	12	20	20	0.0%
4115	Unemploy. Insurance	113	66	72	60	40	-33.3%
4116	Employee Pension	5,480	3,212	4,663	4,430	5,100	15.1%
Personnel Services Total		48,444	32,332	47,176	44,230	47,770	8.0%
42 Supplies							
4203	Office Supplies	592	801	715	900	900	0.0%
4207	Clothing Supplies	157	-	275	310	310	0.0%
Supplies Total		749	801	990	1,210	1,210	0.0%
43 Maintenance & Repairs							
4306	Building Repair. Maint.	-	13,671	-	-	-	N/A
4312	Walks Drives Fences	-	-	8,107	10,300	15,500	50.5%
Maintenance & Repairs Total		-	13,671	8,107	10,300	15,500	50.5%
Division 346 - Transfer Station							
44 Services							
4401	Telephone	169	40	160	170	170	0.0%
4414	Clothing / Cleaning	78	78	78	80	80	0.0%
4415	Special Services	21	21	25	30	30	0.0%
4418	Oper. Of Trans. Station	96,471	99,662	143,500	143,900	143,900	0.0%
4470	Hauling & Disposal	1,061,318	915,119	784,450	621,000	1,025,000	65.1%
Services Total		1,158,057	1,014,920	928,213	765,180	1,169,180	52.8%
45 Sundry Charges							
4536	Depreciation Expense	22,985	20,785	20,150	23,000	-	-100.0%
Sundry Charges Total		22,985	20,785	20,150	23,000	-	-100.0%
Transfer Station Total		\$ 1,230,235	\$ 1,082,509	\$ 1,004,636	\$ 843,920	\$ 1,233,660	46.2%
Total Sanitation		\$ 3,452,242	\$ 3,258,147	\$ 3,055,307	\$ 3,094,000	\$ 3,262,000	5.4%
SANITATION NET		\$ (50,120)	\$ 111,465	\$ 182,183	\$ (185,000)	\$ 128,000	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Public Works **DIVISION:** Transfer Station

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4312	Walks, Drives, and Fences	Blacktop around Convenience Center and back to Scale	\$ 15,500
4418	Contractual Services	Payment for the Management of the Transfer Station.	\$ 140,000
		It includes the Hauling and Disposal of Garbage from the	
		Transfer Station	
		Scale maintenance, repair and inspections	3,900
		Total	\$ 143,900
4470	Hauling & Disposal	Expense paid to the transfer station operator for transportation	\$ 1,025,000
		and disposal of sanitary waste on a per ton basis	

INFORMATION TECHNOLOGY DEPARTMENT



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
Department 50 - Information Technology Division 122 - Information Technology							
41 Personnel Services							
4101	Salaries - Supervision	\$ 82,609	\$ 77,308	\$ 132,386	\$ 142,210	\$ 151,720	6.7%
4102	Salaries - Clerical	42,201	1,370	-	-	-	N/A
4103	Salaries - Operational	149,326	178,179	188,982	195,400	185,070	-5.3%
4104	Salaries - Overtime	701	858	229	1,070	2,700	152.3%
4106	FICA	15,690	14,685	17,982	21,000	21,050	0.2%
4107	Medicare	3,670	3,434	4,206	4,920	4,930	0.2%
4108	Life Insurance	296	268	259	360	260	-27.8%
4109	Health Insurance	69,960	64,375	84,104	86,400	96,000	11.1%
4110	Other Insurance	465	439	528	570	690	21.1%
4111	Workers Compensation	473	378	391	570	660	15.8%
4112	Employee Assist. Prgm	88	84	92	110	110	0.0%
4115	Unemploy. Insurance	804	581	623	700	420	-40.0%
4116	Employee Pension	50,830	45,498	51,118	57,780	63,420	9.8%
Personnel Services Total		417,113	387,457	480,900	511,090	527,030	3.1%
42 Supplies							
4203	Office Supplies	1,502	1,479	1,950	3,100	3,100	0.0%
4208	Postage	64	13	100	150	150	0.0%
4209	Educational Supplies	2,752	4,557	7,020	10,100	10,100	0.0%
4211	Periodicals & Supple.	512	356	360	420	420	0.0%
Supplies Total		4,830	6,405	9,430	13,770	13,770	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	77,199	116,446	162,320	162,350	171,950	5.9%
Maintenance & Repairs Total		77,199	116,446	162,320	162,350	171,950	5.9%
44 Services							
4401	Telephone	2,183	1,190	2,060	1,500	1,500	0.0%
4403	Assoc. Dues/Subscript.	-	-	-	160	160	0.0%
4405	Travel & Training	17	753	3,100	8,680	8,680	0.0%
4408	Legal Advertising	4,701	4,616	3,500	3,500	3,500	0.0%
4415	Special Services	97	109	190	170	210	23.5%
4417	Printing and Reprod.	18	33	40	80	80	0.0%
4418	Contractual Services	259	-	4,320	5,500	5,500	0.0%
4419	Professional Services	20,645	6,800	19,750	19,800	11,400	-42.4%
4440	Web Services	10,222	18,463	20,000	23,040	34,740	50.8%
Services Total		38,142	31,964	52,960	62,430	65,770	5.3%
46 Capital Outlay							
4607	Data Processing Equip.	33,980	22,622	251,510	514,100	320,990	-37.6%
Capital Outlay Total		33,980	22,622	251,510	514,100	320,990	-37.6%
Total Information Technology		\$ 571,264	\$ 564,894	\$ 957,120	\$ 1,263,740	\$ 1,099,510	-13.0%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Information Technology **DIVISION:** Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Toners	\$ 900
		Computer Paper	800
		Printer Ribbons	600
		Miscellaneous	800
		Total	\$ 3,100
4209	Educational Supplies	Any ad hoc training classes not included in Pluralsight.com	\$ 5,000
		Microsoft Developers Network Subscription	2,800
		Online technical training offered by Pluralsight.com	1,800
		Computer Books	500
		Total	\$ 10,100
4211	Periodicals and Supplements	Windows Advice Magazine	\$ 160
		Web Designer Magazine	160
		Association for Computing Machinery	100
		Total	\$ 420
4302	Office Equipment and Repair	LOGOS Maintenance	\$ 60,920
		MS Office 365 Pro Plus	32,130
		Dell/Compellent SAN yearly maintenance	12,000
		Miscellaneous Hardware and Software	10,000
		Antivirus License Renewal	8,000
		IBM iSeries Maintenance	8,000
		Juniper Network Switches annual maintenance	4,500
		E-mail Appliance Maintenance Renewal	4,500
		Partition walls for I.T. Operations Tech.	4,200
		Network/Threat Management Software	3,200
		Dell AppAssure Maintenance	2,700
		Burster Maintenance	2,700
		Firewall Maintenance and J-Care	2,700
		ServIT Maintenance, IBM Printers	2,400
		High Availability Firewall (Palo Alto)	2,000
		SpoolFlex/FormFlex Maintenance	1,600
		Active Directory Management Software	1,500
		Portable computing devices	1,500
		Veeam Maintenance	1,400
		Exchange Reporting Software	1,300
		Vmware Maintenance	1,100
		Hard Drive duplicator and sanitizer	1,000
		Adobe Creative Cloud Removal	700

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Information Technology

DIVISION: Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4302	Office Equipment and Repair	Engineer's Toolkit Renewal	\$ 500
		DBU Maintenance	600
		GFI Events Manager maintenance Renewal	400
		Dameware Renewal	400
		Total	\$ 171,950
4403	Association Dues	COMMON is a national users group for AS/400 information and training	\$ 160
4408	Contractual Services	Job Advertising	\$ 3,500
4418	Contractual Services	New World Software Modifications	\$ 3,500
		Miscellaneous Contract Support	2,000
		Total	\$ 5,500
4419	Professional Services	Business Recovery	\$ 5,400
		Network/Internet Consulting	6,000
		Total	\$ 11,400
4440	Web Services	HMPL Fiber Charges	\$ 19,800
		CivicPlus Website Maintenance Fee	6,000
		HMPL High Speed Internet	3,240
		CivicPlus Mobile App Maintenance Fee	2,200
		CivicPlus Media Storage Fee	2,100
		CivicPlus CRM User Upgrade Renewal	1,400
		Total	\$ 34,740

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Information Technology

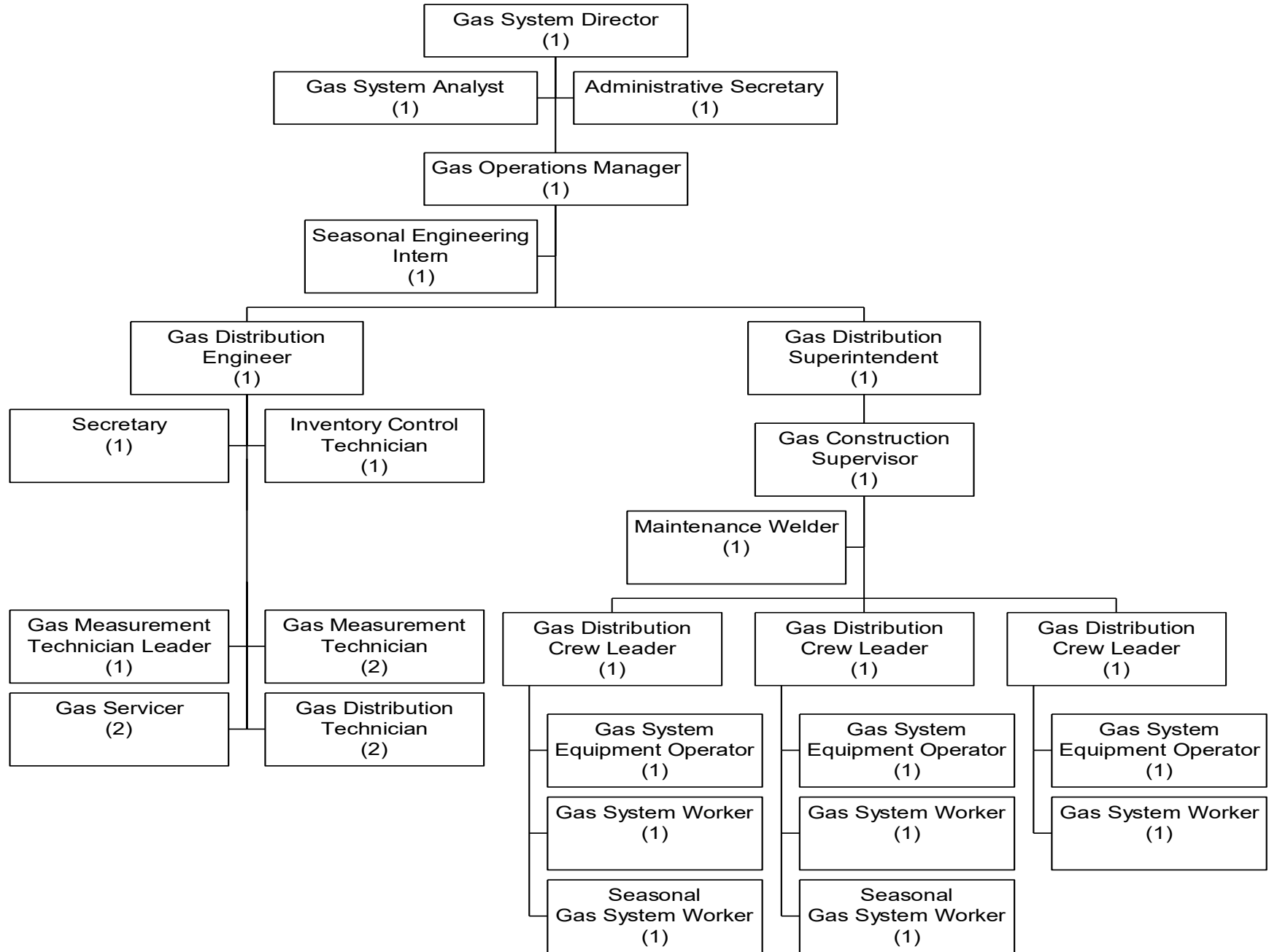
DIVISION:	<u>Information Technology</u>	TOTAL COST:	<u>\$ 33,400</u>
ACCOUNT DESCRIPTION:	<u>Data Processing Equipment</u>	ACCOUNT NUMBER:	<u>10-50-122-4607</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase eleven (11) personal computers, seven (7) mobile workstation, and one rugged laptop for all departments 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>\$ 25,000</u>
ACCOUNT DESCRIPTION:	<u>Data Processing Equipment</u>	ACCOUNT NUMBER:	<u>10-50-122-4607</u>
DESCRIPTION OF ITEM OR PROJECT: Initiate a replacement program of the network switches at 11 locations throughout the City including the new municipal service center and police department.			
PROJECT JUSTIFICATION: Upgrading the network infrastructure will allow for future expansion and greater reliability of network programs. Security will also be increased as our current hardware is running outdated software that cannot be patched.			
IMPACT ON OPERATING BUDGET: Other than the actual purchase, there will not be a positive or negative impact to the operating budget.			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

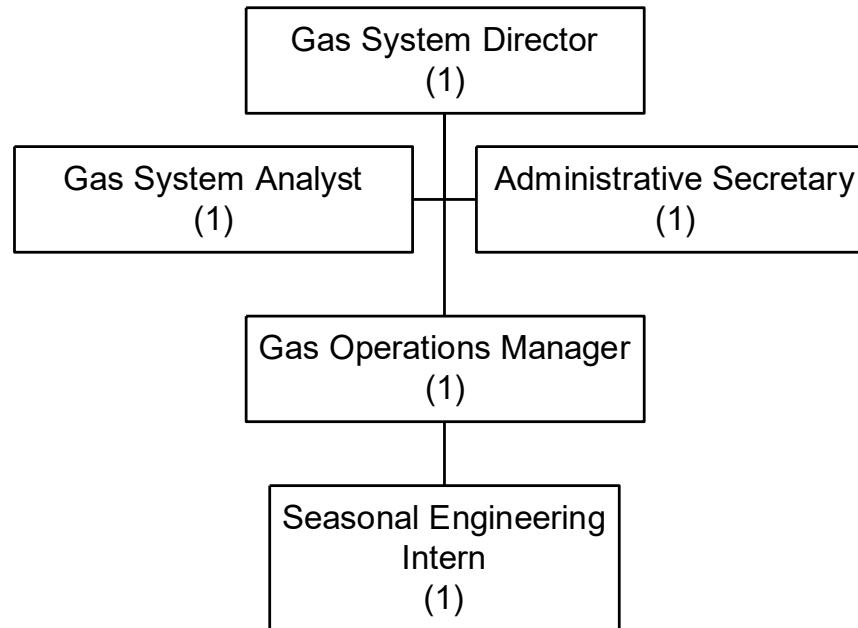
DEPARTMENT: Information Technology

DIVISION:	<u>Information Technology</u>	TOTAL COST:	<u>\$ 262,590</u>
ACCOUNT DESCRIPTION:	<u>Data Processing Equipment</u>	ACCOUNT NUMBER:	<u>10-50-122-4607</u>
DESCRIPTION OF ITEM OR PROJECT: Complete the transition to the new computer platform and software. This project was started in fiscal 2016 and is an upgrade to the financial software.			
PROJECT JUSTIFICATION: The new software will allow better use of data and enable staff to be more efficient and productive.			
IMPACT ON OPERATING BUDGET: The annual maintenance contract for the software will be \$59,150 which is the same costs for the current software and platform. There is a 5% escalator in the contract that will allow increase over the 2nd - 5th years.			
DIVISION:	<u></u>	TOTAL COST:	<u></u>
ACCOUNT DESCRIPTION:	<u></u>	ACCOUNT NUMBER:	<u></u>
DESCRIPTION OF ITEM OR PROJECT:			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

GAS SYSTEM DEPARTMENT



GAS SYSTEM DEPARTMENT ADMINISTRATION



CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3221	Service Charges	\$ 10,112	\$ 10,425	\$ 10,250	\$ 10,500	\$ 10,500	0.0%
Service Fees Total		10,112	10,425	10,250	10,500	10,500	0.0%
36 Sale of Property							
3622	Sale of Equipment	12,330	13,844	14,000	1,500	2,000	33.3%
3625	Taxable Sales	73	5,297	100	200	100	-50.0%
Sale of Property Total		12,403	19,141	14,100	1,700	2,100	23.5%
37 Other Revenue							
3700	Interest Income	31,932	38,442	20,853	20,800	21,400	2.9%
3730	Insurance Recovery	14	-	6,806	-	-	N/A
3830	Reimbursable Services	(6,761)	21,210	2,000	2,500	2,000	-20.0%
Other Revenue Total		25,185	59,652	29,659	23,300	23,400	0.4%
39 Gas Revenue							
3900	Gas Sales	20,259,890	17,647,288	13,242,000	16,000,000	15,592,000	-2.6%
3920	Penalties	72,037	65,952	32,000	55,000	55,000	0.0%
3940	Gas Mains	3,000	49,822	6,000	7,500	7,500	0.0%
3945	Service Lines	14,214	12,267	8,000	10,000	10,000	0.0%
3960	PEAK Return	279,201	284,677	309,300	275,000	260,000	-5.5%
3990	Miscellaneous	9,743	5,978	1,000	6,000	4,500	-25.0%
Gas Revenue Total		20,638,085	18,065,984	13,598,300	16,353,500	15,929,000	-2.6%
38 Transfer Miscellaneous							
	Unrestricted Fund Bal.	-	-	-	630,000	575,000	-8.7%
Transfers Miscellaneous Total		-	-	-	630,000	575,000	-8.7%
GAS REVENUE TOTAL		\$20,685,785	\$18,155,202	\$13,652,309	\$17,019,000	\$16,540,000	-2.8%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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EXPENSE

Department 25 - Gas
Division 771 - Gas Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 169,381	\$ 173,282	\$ 176,117	\$ 178,150	\$ 180,120	1.1%
4102	Salaries - Clerical	42,476	45,368	36,561	37,410	39,400	5.3%
4103	Salaries - Operational	36,481	42,308	43,188	43,150	44,110	2.2%
4104	Salaries - Overtime	-	31	-	270	270	0.0%
4105	Salaries - Other	-	-	6,850	-	6,900	N/A
4106	FICA	14,223	14,992	14,634	16,040	16,350	1.9%
4107	Medicare	3,326	3,506	3,423	3,760	3,830	1.9%
4108	Life Insurance	241	241	203	240	170	-29.2%
4109	Health Insurance	55,968	56,417	63,750	57,600	64,000	11.1%
4110	Other Insurance	379	379	399	380	460	21.1%
4111	Workers Compensation	2,259	2,472	2,400	3,100	3,700	19.4%
4112	Employee Assist. Prgm	71	71	68	80	80	0.0%
4115	Unemploy. Insurance	720	597	504	530	320	-39.6%
4116	Employee Pension	46,842	44,611	43,651	44,140	49,250	11.6%
Personnel Services Total		372,367	384,275	391,748	384,850	408,960	6.3%

42 Supplies

4201	Fuel	2,329	1,586	1,329	2,200	2,200	0.0%
4203	Office Supplies	2,557	2,665	1,860	1,860	2,450	31.7%
4207	Clothing Supplies	66	-	170	170	170	0.0%
4208	Postage	134	244	160	200	200	0.0%
4209	Educational Supplies	2,241	1,389	1,500	2,000	2,000	0.0%
4210	Photographic Supplies	34	34	30	40	40	0.0%
4211	Periodicals & Supple.	69	-	120	120	120	0.0%
Supplies Total		7,430	5,918	5,169	6,590	7,180	9.0%

43 Maintenance & Repairs

4301	Vehicle Repair	960	154	750	850	850	0.0%
4302	Office Equip. Repair	14	26	30	50	50	0.0%
4304	Other Equip. Repair	-	-	-	5,000	60	-98.8%
4309	Radios Repair	-	-	-	60	-	-100.0%
Maintenance & Repairs Total		974	180	780	5,960	960	-83.9%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Division 771 - Gas Administration (continued)

44 Services

4401	Telephone	\$ 2,990	\$ 1,778	\$ 3,500	\$ 3,700	\$ 3,700	0.0%
4402	Medical Exams	50	-	-	200	200	0.0%
4403	Assoc. Dues/Subscript.	16,580	22,079	20,700	20,920	24,770	18.4%
4405	Travel & Training	11,480	9,763	12,500	15,110	15,100	-0.1%
4406	Boards and Meetings	83	-	70	90	90	0.0%
4408	Legal Advertising	250	250	600	750	750	0.0%
4414	Clothing/Cleaning	104	104	100	100	100	0.0%
4415	Special Services	86	138	160	180	180	0.0%
4417	Printing and Reprod.	87	62	80	100	100	0.0%
4418	Contractual Services	390	143	8,500	8,500	8,500	0.0%
4419	Professional Services	20,582	40,049	40,100	42,650	42,150	-1.2%
4442	Trust Fees	1,286	1,255	1,500	1,500	1,500	0.0%
4491	Kyndle	12,000	12,000	12,000	12,000	12,000	0.0%
4522	Audit Expense	9,604	10,665	10,125	11,500	11,500	0.0%
Services Total		75,572	98,286	109,935	117,300	120,640	2.8%

45 Sundry Charge

4501	Insurance Expense	127,365	149,722	156,655	156,000	160,000	2.6%
4506	Agency Contributions	873,000	895,000	914,000	924,000	993,000	7.5%
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	209,347	212,686	-	214,000	-	-100.0%
Sundry Charge Total		2,609,712	2,657,408	2,470,655	2,694,000	2,553,000	-5.2%

47 Transfers

4725	Transfer to Bond Fund	-	-	-	-	129,000	N/A
Transfers Total		-	-	-	-	129,000	N/A

Total Gas Administration		\$ 3,066,055	\$ 3,146,067	\$ 2,978,287	\$ 3,208,700	\$ 3,219,740	0.3%
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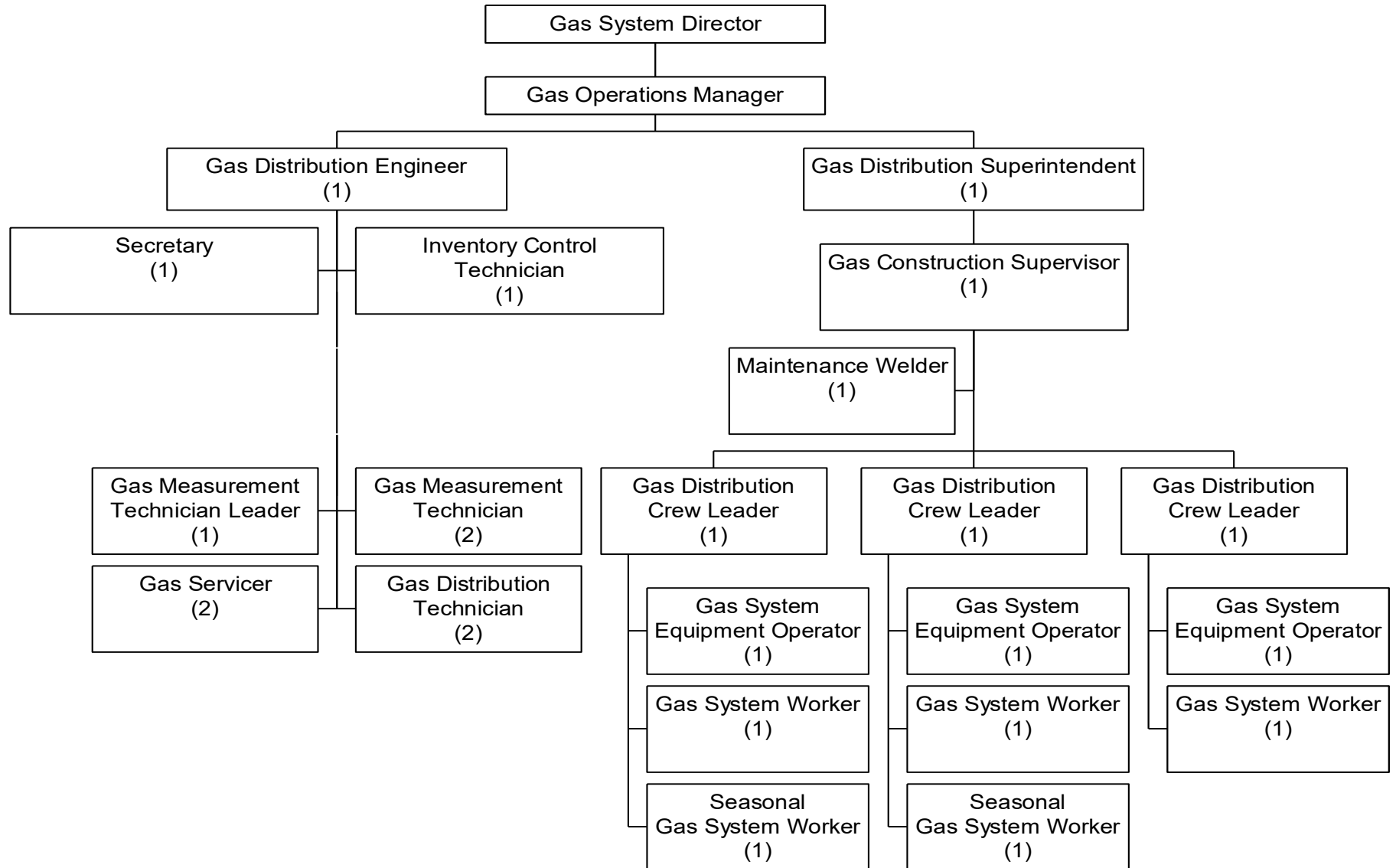
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Gas

DIVISION: Gas Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	American Public Gas Association Membership Dues	\$ 7,600
		Kentucky 811 Membership Fees and Dues	5,100
		American Public Gas Association Public Awareness Quest Fore	3,400
		American Gas Association	2,400
		Kentucky Gas Association Membership Dues	2,100
		Chamber of Commerce Membership Dues	1,250
		Southern Gas Association	1,000
		APGA DIMP Membership Dues (SHRIMP)	995
		National Society of Prof Engineers Association Dues	400
		American Society of Civil Engineers Association Dues	300
		Common Ground Alliance Dues	125
		NACE Corrosion Membership and Certification Dues	100
		Total	\$ 24,770
4418	Contractual Services	Flow GIS	7,500
		Programming support	1,000
			\$ 8,500
4419	Professional Services	McCarter & English	\$ 14,000
		System Upgrade Review for new industrial sites	10,000
		EnerCon Gas Pricing	9,000
		Public Awareness Printed Material and Mailings	5,000
		Advanced Solutions Tech Support AutoCad	1,800
		DLT Solutions Software Renewal Map 3D and AutoCad	1,600
		GIS On-Site Mapping Unit Tech Support	750
		Total	\$ 42,150

GAS SYSTEM DEPARTMENT DISTRIBUTION OPERATIONS



**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Division 772 - Gas Distribution

40 Expenses

4900	Corydon Franchise Fee	\$ 2,055	\$ 1,923	\$ -	\$ 1,500	\$ -	-100.0%
Expenses Total		2,055	1,923	-	1,500	-	-100.0%

41 Personnel Services

4101	Salaries - Supervision	192,653	166,031	217,465	214,810	222,080	3.4%
4102	Salaries - Clerical	62,135	62,129	54,328	67,720	60,900	-10.1%
4103	Salaries - Operational	468,888	503,829	537,948	542,280	551,560	1.7%
4104	Salaries - Overtime	11,121	9,303	12,881	18,730	18,730	0.0%
4105	Salaries - Other	14,512	6,038	-	-	-	N/A
4106	FICA	45,840	43,136	46,778	52,300	52,920	1.2%
4107	Medicare	10,721	10,088	10,940	12,230	12,380	1.2%
4108	Life Insurance	1,240	1,164	1,044	1,320	930	-29.5%
4109	Health Insurance	275,939	248,096	282,146	316,800	352,000	11.1%
4110	Other Insurance	1,851	1,805	2,086	2,080	2,530	21.6%
4111	Workers Compensation	19,370	19,276	20,681	27,440	32,650	19.0%
4112	Employee Assist. Prgm	372	357	363	400	400	0.0%
4115	Unemploy. Insurance	2,325	1,713	1,620	1,730	1,040	-39.9%
4116	Employee Pension	147,338	131,523	139,550	143,900	159,430	10.8%
Personnel Services Total		1,254,305	1,204,488	1,327,830	1,401,740	1,467,550	4.7%

42 Supplies

4200	Non-Inventory Parts	2,387	3,366	4,700	4,700	4,700	0.0%
4201	Fuel	45,059	34,415	28,147	43,920	46,450	5.8%
4202	Minor Tools	5,613	5,745	5,600	5,450	5,450	0.0%
4203	Office Supplies	2,784	2,472	3,300	2,700	3,200	18.5%
4204	Cleaning Supplies	1,684	1,700	1,600	1,500	1,600	6.7%
4205	Medical & Drug Supply	-	232	100	100	100	0.0%
4207	Clothing Supplies	7,409	8,813	11,900	12,060	9,500	-21.2%
4208	Postage	113	105	75	150	130	-13.3%
4209	Educational Supplies	167	-	-	-	-	N/A
4210	Photographic Supplies	-	-	40	50	50	0.0%
4211	Periodicals & Supple.	346	806	900	950	950	0.0%
4212	Mechanical Supplies	1,417	2,108	8,100	7,520	8,100	7.7%
4213	Traffic Control Supplies	93	2,070	2,500	2,750	2,500	-9.1%
4214	Chemical Supplies	7,356	7,906	8,000	8,250	8,250	0.0%
4218	Natural Gas	15,626,742	12,825,296	8,715,000	11,645,000	11,174,000	-4.0%
4220	Supplies for Resale	60	-	50	100	-	-100.0%
4225	Safety Supplies	2,205	3,682	2,600	2,620	2,620	0.0%
Supplies Total		15,703,435	12,898,716	8,792,612	11,737,820	11,267,600	-4.0%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2017

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Division 772 - Gas Distribution (continued)

43 Maintenance & Repairs

4301	Vehicle Repair	\$ 23,175	\$ 23,436	\$ 21,000	\$ 20,000	\$ 20,000	0.0%
4302	Office Equip. Repair	282	118	300	200	200	0.0%
4303	Instr. & Appar. Repair	6,351	7,568	14,000	12,200	14,000	14.8%
4304	Other Equipment Repair	18,790	24,894	21,000	19,400	19,400	0.0%
4305	Heating / A.C. Repair	-	-	-	200	-	-100.0%
4306	Building Repair & Maint.	3,200	2,210	2,800	3,200	3,000	-6.3%
4307	Other Structures Repair	1,590	403	650	750	750	0.0%
4308	Machines Tools Repair	998	921	950	1,000	1,000	0.0%
4309	Radios Repair	2,793	2,212	1,500	2,350	1,500	-36.2%
4314	Pumps & Motors	60	-	50	100	100	0.0%
4315	Utility Cuts	8,787	24,258	14,000	14,000	14,000	0.0%
4316	Minor Street Repair	1,946	-	900	1,000	1,000	0.0%
4318	Gas Serv. Line Repairs	58,008	50,510	50,000	46,000	50,000	8.7%
4319	Gas Main Line Repairs	59,599	38,847	55,000	42,000	78,000	85.7%
4320	Gas Meter Repairs	26,648	26,645	32,000	24,000	32,000	33.3%
4321	Regulator Repair/Maint	34,824	6,795	16,000	26,300	26,300	0.0%
Maintenance & Repairs Total		247,051	208,817	230,150	212,700	261,250	22.8%

44 Services

4401	Telephone	7,057	8,352	9,000	9,000	14,000	55.6%
4402	Medical Exams	1,712	1,317	1,000	1,500	1,400	-6.7%
4405	Travel & Training	11,443	12,003	13,750	21,560	21,450	-0.5%
4408	Legal Advertising	910	1,288	550	900	800	-11.1%
4409	Electric-Purchased	458	459	500	450	500	11.1%
4414	Clothing / Cleaning	1,968	1,918	1,900	1,900	1,900	0.0%
4415	Special Services	983	1,388	850	1,000	1,000	0.0%
4417	Printing and Reprod.	335	776	800	800	800	0.0%
4418	Contractual Services	1,669	14,114	35,000	41,000	70,120	71.0%
4419	Professional Services	4,509	58,333	19,500	29,350	25,350	-13.6%
4424	Equipment Rental	2,042	1,000	2,500	3,500	3,500	0.0%
Services Total		33,086	100,948	85,350	110,960	140,820	26.9%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2017**

Account Number	Account Description	2014 Actual	2015 Actual	2016 Projection	2016 Budget	2017 Proposed Budget	% Change
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Division 772 - Gas Distribution (continued)

46 Capital Outlay

4601	Motor Vehicles	\$ 3,681	\$ 1,196	\$ -	\$ -	\$ 26,500	N/A
4605	Machinery & Tools	-	13,367	-	72,000	-	-100.0%
4606	Radio Equipment	-	-	94,580	94,580	-	-100.0%
4607	Data Processing Equip.	6,624	-	90,000	-	7,900	N/A
4608	Instrument & Apparatus	-	7,289	-	14,600	16,500	13.0%
4621	Gas Service Lines	-	-	13,500	25,400	11,900	-53.1%
4622	Gas Main Lines	-	-	22,500	24,000	18,400	-23.3%
4623	Gas Meters	-	-	18,500	7,500	11,840	57.9%
4624	System Improvements	-	-	10,000	112,500	90,000	-20.0%
4625	Regulators	-	-	45,000	-	-	N/A

Capital Outlay Total		10,305	21,852	294,080	350,580	183,040	-47.8%
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Total Gas Distribution		\$17,250,237	\$14,436,744	\$10,730,022	\$13,815,300	\$13,320,260	-3.6%
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GAS EXPENSE TOTAL		\$20,316,292	\$17,582,811	\$13,708,309	\$17,024,000	\$16,540,000	-2.8%
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GAS NET		\$ 369,493	\$ 572,391	\$ (56,000)	\$ (5,000)	\$ -	
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Gas

DIVISION: Gas Distribution

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Current NACE and other Code Books	\$ 600
		Revised NFPA - 54 books	250
		Revised 49 CFR 192 books	100
			\$ 950
4418	Contractual Services	Seasonal contract employees	\$ 65,520
		Surveyor US 60	2,500
		Mowing Gas Stations and Bush Hogging Large Lot	1,900
		Action Pest Control	200
		Total	\$ 70,120
4419	Professional Services	Cathodic protection and DIMP support	\$ 12,500
		Field Services Tapping and Plugging	6,500
		Pronto Form Management	4,850
		GIS Field Collection	1,500
		Total	\$ 25,350
4424	Equipment Rental	Small excavator	\$ 2,800
		Trailer for MSC move	700
		Total	\$ 3,500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 26,500</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicle</u>	ACCOUNT NUMBER:	<u>20-25-772-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Replace a 2004 Chevrolet Impala with a small all-wheel drive SUV. Cost estimates include a light bar and radio.			
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>\$ 7,900</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>20-25-772-4607</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase tablets for crew leaders and supervisors. Cost estimates include vehicle mounts.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 16,500</u>
ACCOUNT DESCRIPTION:	<u>Instruments & Apparatus</u>	ACCOUNT NUMBER:	<u>20-25-772-4608</u>
DESCRIPTION OF ITEM OR PROJECT: Various instruments including Sensit leak detector, polling software, and communication system for 10 industrial customers.			
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>\$ 11,900</u>
ACCOUNT DESCRIPTION:	<u>Gas service lines</u>	ACCOUNT NUMBER:	<u>20-25-772-4621</u>
DESCRIPTION OF ITEM OR PROJECT: 20 services for new customers with double meter set valves.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2017**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 18,400</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. Additional main extensions as needed.			
PROJECT JUSTIFICATION: Over 400 customers are currently on single fed system.			
IMPACT ON OPERATING BUDGET:			
DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 11,840</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 and to have meters for new customers.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

DEPARTMENT: Gas

C - 165



SECTION D

OTHER

INFORMATION

CAPITAL EXPENDITURES BY CLASSIFICATION AND FUND
Fiscal 2017

	General	Gas	Construction	HART	Sanitation	911	Total
4601 Vehicles	\$ 1,350,800	\$ 26,500		\$ 225,000	\$ 26,500		\$ 1,628,800
4603 Office Equipment	13,040		\$ 1,291,000			\$ 580,000	1,884,040
4605 Machinery & Tools	115,000				6,000		121,000
4606 Radio Equipment	470,260						470,260
4607 Data Proc. Equip.	320,990	7,900					328,890
4608 Instr. & Apparatus	75,000	16,500					91,500
4611 Walk, Drives, Fences					18,000		18,000
4612 Streets			592,500				592,500
4617 Buildings			6,628,000				6,628,000
4621 Gas Service Lines		11,900					11,900
4622 Gas Main Lines		18,400					18,400
4623 Gas Meters		11,840					11,840
4624 System Improve.		90,000					90,000
4628 Park Improvement	177,000						177,000
4650 Riverfront Impr.			537,500				537,500
	\$ 2,522,090	\$ 183,040	\$ 9,049,000	\$ 225,000	\$ 50,500	\$ 580,000	\$ 12,609,630

City of Henderson, KY

Recap of all Capital Projects

General Fund Capital				
Division Number				
10-15-121	Finance	Mid-size sedan		\$ 19,800
10-20-232	Fire	Aerial fire truck	\$ 950,000	
10-20-232		Fire hose	29,000	
10-20-232		Radio equipment	117,660	
10-20-232		Water hydrants quick connectors	75,000	
				\$ 1,171,660
10-35-351	Parks	Tractor	\$ 32,000	
10-35-351		Landscaping at the new East End Park	37,000	
10-35-351		Playground equipment for Central Park	50,000	
10-35-351		Playground equipment for Newman Park	50,000	
10-35-351		Poured-in-place rubber surfacing	40,000	
				\$ 209,000
10-35-352	Golf	5 new golf carts		\$ 24,000
10-40-231	Police	6 - Police Vehicles	\$ 216,000	
10-40-231		Office chairs	13,040	
10-40-231		Radio equipment	352,600	
				\$ 581,640
10-45-342	Public Way Improvement	Two ton dump truck	\$ 125,000	
		One ton dump truck	40,000	
				\$ 165,000
10-45-366	Central Garage	30 thousand pound drive one lift		\$ 30,000
10-50-122	Information Technology	19 Personal Computers with Accessories	\$ 33,400	
10-50-122		Network switches	25,000	
10-50-122		Financial software	262,590	
				\$ 320,990
Total General Fund				<u>\$ 2,522,090</u>

Gas Fund Capital				
Division Number				
20-25-772	Gas Distribution	All-wheel drive SUV	\$ 26,500	
20-25-772		Tablets	7,900	
20-25-772		Various Instruments & Apparatus	16,500	
20-25-772		Gas Service Lines	11,900	
20-25-772		Gas Main Lines	18,400	
20-25-772		Gas Meters	11,840	
20-25-772		System Enhancements	90,000	
				\$ 183,040
Total Gas Fund				<u>\$ 183,040</u>

City of Henderson, KY

Recap of all Capital Projects

Construction Fund Capital

Division Number			
51-90-298	City Manager	Communication Equipment	\$ 1,291,000
51-90-298		Sidewalk - Green River Road	174,000
51-90-298		Streets - Bike Way	36,500
51-90-298		Wathen Lane Bridge	225,000
51-90-298		Sidewalk - Water Street	58,000
51-90-298		2nd Street Enhancement projects	49,000
51-90-298		Right-of-way Acquisition on North Elm Street	50,000
51-90-298		Municipal Service Center renovations	6,468,000
51-90-298		Drive Thru Canopy	160,000
51-90-298		Riverfront Improvements	537,500
			\$ 9,049,000
		Total Construction Fund	\$ 9,049,000

HART Capital

Division Number			
56-30-015	Mass Transit	New bus	\$ 125,000
56-30-015		New Cutaway Van	65,000
56-30-015		New Vehicle	35,000
			\$ 225,000
		Total HART Fund	\$ 225,000

Sanitation Fund Capital

Division Number			
57-45-344	Sanitation Collection	New Superintendent Vehicle	\$ 26,500
57-45-344		Roll-off container	6,000
			\$ 32,500
57-45-345	Landfill	Concrete pad for new transfer area	\$ 18,000
		Total Sanitation Fund	\$ 50,500

911 Fund Capital

Division Number			
58-40-018	911	New Computer Assisted Computer (CAD)	\$ 580,000
		Total 911 Fund	\$ 580,000

GRAND TOTAL - ALL FUNDS	\$ 12,609,630
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City of Henderson, KY Vehicles and Heavy Equipment - Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					2017	Expected Year / Cost of Replacement				2021 or after
							Excellent	Good	Fair	Poor	Inoperable		2018	2019	2020		
Human Resources																	
124-297	Ford	Fusion	2016	435			X										\$ 18,800
Codes																	
233-001	Ford	Taurus	1997	74,010					X			\$ 18,800					
233-003	Chevrolet	Impala	2006	46,044				X								\$ 18,800	
233-005	Chevrolet	Impala	2007	73,892				X								\$ 18,800	
233-154	Chevrolet	Impala	2009	41,664				X								\$ 18,800	
Engineering																	
377-001	Ford	Taurus	2005	53,357					X							\$ 18,800	
377-236	Ford	F-150	2013	10,675				X								\$ 18,800	
Finance																	
121-001	Chevrolet	Malibu	2003	40,054				X								\$ 18,800	
121-002	Ford	Taurus	1999	52,836					X		\$ 19,800						
121-003	Chevrolet	Malibu	2001	19,467				X						\$ 18,800			
121-193	Chevrolet	Impala	2011	38,616				X								\$ 18,800	
Accounting																	
123-004	Ford	Ranger	2006	71,120						X					\$ 20,000		
123-007	Ford	Ranger	2006	87,814						X		\$ 20,000					
123-009	Ford	Ranger	2007	84,510						X						\$ 20,000	
123-121	Ford	Ranger	2008	67,704				X								\$ 20,000	
123-156	Ford	Ranger	2009	42,456				X								\$ 20,000	
123-238	Ford	F-150	2013	18,506			X									\$ 20,000	
123-273	Ford	F-150	2014	1,591			X									\$ 20,000	
123-320	Nissan	Frontier	2016	325			X									\$ 20,000	
123-321	Nissan	Frontier	2016	325			X									\$ 20,000	
123-322	Nissan	Frontier	2016	325			X									\$ 20,000	
Fire																	
232-002	E-One	Pumper	1999	43,634	8,242			X								\$ 425,000	
232-005	Ford	Explorer	2005	79,083				X								\$ 25,000	
232-009	Ford	F-350	2006	16,718				X								\$ 22,500	
232-010	Ford	Rescue	1996	54,813						X						\$ 300,000	
232-012	Smeal	Aerial	1996	2,433						X		\$ 950,000					
232-013	Trailer	16' Utility	2005	N/A				X								\$ 15,000	
232-014	Pierce	Pumper	2005	78,536	6,993			X								\$ 425,000	
232-016	E-One	Pumper	1999	81,238	8,470					X						\$ 425,000	
232-017	Trailer	Roadmaster	2006	N/A				X								\$ 25,000	
232-019	Hackney	Rescue	2004	70,215	7,659			X								\$ 300,000	
232-024	E-One	Pumper	1999	9,288	8,409					X			\$ 425,000				
232-114	Ford	F-250	2008	30,412				X								\$ 25,000	
232-190	Sutpen	Pumper	2010	36,081				X								\$ 425,000	
232-200	Ford	Taurus	2011	38,765				X								\$ 22,500	
232-233	Ford	Explorer	2013	19,912			X									\$ 25,000	

City of Henderson, KY Vehicles and Heavy Equipment - Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					2017	Expected Year / Cost of Replacement			
							Excellent	Good	Fair	Poor	Inoperable		2018	2019	2020	2021 or after
Fire (continued)																
232-259	Chevrolet	Impala	2014	20,308			X									\$ 22,500
232-287	Ferrara	Pumper	2015	6,695	556		X									\$ 425,000
Parks																
451-001	Ford	F-350	1997	75,714						X		\$ 22,500				
451-002	Ford	F-150	2006	85,735				X							\$ 18,500	
451-007	John Deere	Tractor	2007		2,009			X							\$ 25,000	
451-010	Ford	F-150	2007	61,585				X							\$ 18,500	
451-012	Ford	F-350	2006	18,956				X							\$ 22,500	
451-112	Vermeer	Stump Cutter	2007		238			X							\$ 20,000	
451-124	Ford	F-150	2008	60,158				X							\$ 18,500	
451-165	Ford	F-150	2010	65,436				X							\$ 18,500	
451-177	John Deere	Tractor	2010		648		X								\$ 25,000	
451-192	Ford	Backhoe	1984		7,078	A				X						
451-204	Ford	F-150	2011	74,056				X							\$ 18,500	
451-218	John Deere	Tractor	1987	broken	5,530					X		\$ 32,000				
451-279	Ford	F-150	2007	45,951				X							\$ 18,500	
Golf																
452-120	Ford	Ranger	2008	39,413				X							\$ 21,000	
452-129	Ford	F-150	1986	57,427		A				X						
452-217	John Deere	5045E	2012		580			X							\$ 25,000	
Recreation																
456-235	Ford	F-150	2013	36,039				X							\$ 21,000	
456-274	Ford	Fusion	2014	7,173			X								\$ 18,500	
Police																
231-002	Mitsubishi	Mirage	2000	165,380		A				X						
231-007	Ford	Crown Vic	1999	126,673		A				X						
231-012	Boston	Whaler	2006		100			X							\$ 65,000	
231-015	Ford	Crown Vic	2001	114,816		A				X						
231-019	Toyota	Pick Up	1996	138,563		A				X						
231-053	Ford	Crown Vic	2006	118,078		A				X						
231-085	Ford	Crown Vic	2003	105,050		A				X						
231-086	Ford	Crown Vic	2003	121,468		A				X						
231-087	Ford	Crown Vic	2003	123,120		A				X						
231-090	Ford	Crown Vic	2006	96,992					X			\$ 40,000				
231-092	Ford	Crown Vic	2006	141,340						X		\$ 40,000				
231-093	Ford	Crown Vic	2006	101,664					X			\$ 40,000				
231-094	Ford	Crown Vic	2006	127,582						X		\$ 40,000				
231-097	Ford	Crown Vic	2006	99,001					X			\$ 28,000				
231-098	Ford	Crown Vic	2006	76,049					X			\$ 28,000				
231-099	Ford	Crown Vic	2006	97,001					X			\$ 28,000				
231-130	Ford	Crown Vic	2008	118,816						X			\$ 40,000			
231-147	Ford	Crown Vic	2009	58,258				X				\$ 40,000				

City of Henderson, KY Vehicles and Heavy Equipment - Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					2017	Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable		2018	2019	2020	2021 or after	
Police (continued)																	
231-148	Ford	Crown Vic	2009	38,997				X					\$	40,000			
231-149	Ford	Crown Vic	2009	100,492					X				\$	40,000			
231-150	Ford	Crown Vic	2009	91,801					X					\$	40,000		
231-151	Ford	Crown Vic	2009	64,406				X						\$	40,000		
231-162	Ford	Pick Up	2010	14,166			X									\$	22,500
231-166	Ford	Crown Vic	2010	52,426				X						\$	40,000		
231-167	Ford	Crown Vic	2010	46,937				X						\$	40,000		
231-168	Ford	Crown Vic	2010	60,114				X								\$	40,000
231-170	Ford	Crown Vic	2010	46,521				X								\$	40,000
231-171	Ford	Taurus	2002	118,061		A				X							
231-181	Ford	Crown Vic	2010	27,300				X								\$	40,000
231-182	Ford	Crown Vic	2010	59,118				X								\$	40,000
231-194	Ford	Taurus	2011	28,575			X										\$ 40,000
231--195	Chevrolet	Caprice	2011	42,500				X									\$ 40,000
231-196	Chevrolet	Caprice	2011	53,269				X									\$ 40,000
231-221	Chevrolet	Caprice	2012	39,392				X									\$ 40,000
231-222	Chevrolet	Caprice	2012	23,748			X										\$ 40,000
231-223	Chevrolet	Caprice	2012	47,382				X									\$ 40,000
231-224	Chevrolet	Caprice	2012	35,333			X										\$ 40,000
231-225	Chevrolet	Caprice	2012	32,751			X										\$ 40,000
231-226	Chevrolet	Caprice	2012	19,827			X										\$ 40,000
231-228	Ford	Taurus	2013	41,042				X									\$ 40,000
231-229	Ford	Taurus	2013	19,989			X										\$ 40,000
231-230	Ford	Taurus	2013	25,222			X										\$ 40,000
231-231	Ford	Taurus	2013	32,169			X										\$ 40,000
231-253	Chevrolet	Impala	2014	12,012			X										\$ 40,000
231-254	Chevrolet	Impala	2014	9,300			X										\$ 40,000
231-255	Chevrolet	Impala	2014	15,695			X										\$ 40,000
231-256	Chevrolet	Impala	2014	15,920			X										\$ 40,000
231-257	Chevrolet	Impala	2014	16,274			X										\$ 40,000
231-263	Chevrolet	Z-71	1999	181,759		A				X							
231-264	Chevrolet	Tahoe	2002	204,029		A				X							
231-270	Nissan	Altima	2005	96,984		A			X								
231-283	Scion	HB Scion	2015	2,621			X									\$	20,000
231-286	Dodge	Challanger	2015	3,406			X									\$	40,000
231-288	Ford	Taurus	2015	8,281			X									\$	40,000
231-289	Dodge	Charger	2015	4,583			X									\$	40,000
231-290	Dodge	Charger	2015	2,724			X									\$	40,000
231-291	Dodge	Charger	2015	2,083			X									\$	40,000
231-292	Dodge	Charger	2015	2,726			X									\$	40,000
231-293	Dodge	Charger	2015	1,930			X									\$	40,000
231-294	Dodge	Charger	2015	3,128			X									\$	40,000
231-295	Dodge	Pick Up	2015	2,670			X									\$	22,500

City of Henderson, KY Vehicles and Heavy Equipment - Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					2017	Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable		2018	2019	2020	2021 or after	
<u>Municipal Facilities</u>																	
014-006	Ford	F250/SB	1997	103,928					X				\$	45,000			
014-007	Ford	Bucket	2004	8,853	1,361				X							\$	65,000
014-104	Ford	F-250	2008	65,954				X								\$	32,000
014-132	Ford	F-250	2008	60,114				X								\$	32,000
014-199	Ford	F-150	2011	18,099			X									\$	22,500
014-268	Chevrolet	Van	2014	8,514			X									\$	32,000
<u>PW Administration</u>																	
341-278	Ford	Explorer	2015	10,640			X										\$ 28,000
<u>Traffic Control</u>																	
234-004	Striper	Lazer 111	2004	N/A					X							\$	14,500
234-005	Ford	Flush	1992	20,306						X						\$	200,000
234-007	Ford	F-350	2001	55,857						X							
234-009	Giant	Vac.	2005		833				X						\$	35,000	
234-010	Big-T	Vac.	1999		1,515					X				\$	49,000		\$ 49,000
234-011	Dodge	One Ton Dump	1999	103,157		A				X							
234-014	Ford	Dump	1990	20,100						X			\$	95,000			
234-015	Crack/sealer		2002	N/A						X					\$	20,000	
234-016	Arrow Sign		2002	N/A					X								\$ 30,000
234-017	Sterling	Sweeper	2003	88,705	8,367				X							\$	220,000
234-018	Ford	F-250	2003	209,824		A				X							
234-019	Line Lazer Paint Machine		2006	N/A						X					\$	14,500	
234-026	Chipper	Woodchuck	1990		2,416					X					\$	30,000	
234-101	Sterling	Sweeper	2007	70,765	9,253				X								\$ 220,000
234-106	Ford	F-250	2008	79,352				X								\$	32,000
234-133	Ford	F-250	2008	69,536				X								\$	32,000
234-131	Freightliner	Dump	2008	7,040			X									\$	95,000
234-232	Ford	F-450	2013	15,869				X								\$	40,000
234-266	GVM	Leaf Loader	2014		220		X									\$	50,000
<u>P.W. Impr.</u>																	
342-001	GMC	Dump	2004	28,345				X									\$ 125,000
342-007	Case	Backhoe	2006		3,005			X								\$	80,000
342-009	Ford	Dump	1989	81,985						X		\$	40,000				
342-010	Ford	Dump	1996	85,021					X								\$ 125,000
342-018	GMC	Dump	1992	95,204						X					\$	125,000	
342-022	Ford	F-250	2004	92,692					X							\$	38,000
342-023	GMC	Dump	1999	81,952						X						\$	125,000
342-024	Ford	Dump	1989	36,662						X						\$	125,000
342-027	Ford	Ranger	1996	118,398						X		\$	20,000				
342-033	Caterpillar	Roller	2003		655			X								\$	40,000
342-034	PSI	Grader	2003		1,191				X							\$	75,000
342-035	New Holland	Loader	2004		2,712					X						\$	135,000
342-036	Gehl	Loader	2004		860			X								\$	50,000
342-057	Ford	Dump	1988	44,851						X				\$	125,000		

City of Henderson, KY Vehicles and Heavy Equipment - Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					2017	Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable		2018	2019	2020	2021 or after	
<u>P.W. Impr. (continued)</u>																	
342-105	Ford	F-250	2008	77,076				X								\$ 35,000	
342-109	Ford	F-250	2008	63,995				X								\$ 35,000	
342-117	Dodge	2500	2008	68,217				X								\$ 32,000	
342-125	Freightliner	Dump	2007	15,182				X								\$ 95,000	
342-136	John Deere	Tractor	2008		1,533			X								\$ 75,000	
342-173	Case	Backhoe	2009		1,541			X								\$ 80,000	
342-185	Sullair	Air Compressor	1987		1,460				X							\$ 10,000	
342-189	Freightliner	Dump	2011	1,823				X								\$ 95,000	
342-207	Case	Loader	2011		504		X									\$ 125,000	
342-215	Case	Mini exc.	2012		541		X									\$ 50,000	
342-260	Ford	F-250	2014	14,550			X									\$ 32,000	
342-282	Ford	F250	2015	5,482			X									\$ 32,000	
	Dump	Addition to the fleet										\$ 125,000					
<u>Garage</u>																	
366-001	Chevrolet	C350	1999	139,195		A				X							
366-002	Ford	F250	2006	46,108				X							\$ 23,000		
366-004	Ford	F350	2006	187,015		A				X							
366-012	Ford	F-150	2007	24,330				X							\$ 23,000		
366-013	Ford	F-150	2007	22,808				X							\$ 23,000		
366-123	Ford	F-150	2008	57,587				X							\$ 23,000		
Total General Fund												\$ 1,382,800	\$ 364,300	\$ 824,000	\$ 421,800	\$ 7,558,400	

City of Henderson, KY Vehicles and Heavy Equipment - Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					2017	Expected Year / Cost of Replacement						
							Excellent	Good	Fair	Poor	Inoperable		2018	2019	2020	2021 or after			
Gas Administration																			
771-004	Chevrolet	Impala	2006	66,295						X			\$	19,800			\$	18,500	
771-155	Chevrolet	Impala	2009	70,620					X								\$	18,500	
Gas Distribution																			
772-006	Ford	F-350	2004	27,667						X							\$	35,000	
772-012	Ford	F-350	2004	61,680						X						\$	55,000		
772-013	Chevrolet	Silverado	2001	131,517		A						X							
772-014	Freightliner	Dump Truck	2002	39,171	1,170			X									\$	55,000	
772-018	Ford	F-250	2005	113,909		A						X							
772-019	Ford	F-350SD	2006	45,704		A				X									
772-027	Caterpillar	Backhoe	1997		NA	A						X							
772-033	Ditchwitch	RT40 Trencher	2006		1,785	A				X									
772-045	Air Compressor		2000		361													\$	10,000
772-108	Ford	F-150	2007	76,971						X								\$	30,000
772-116	Case	Backhoe	2007		2,829			X										\$	80,000
772-126	Ford	F-350	2008	50,232				X										\$	40,000
772-139	Light tower				2,988													\$	10,000
772-140	Ditchwitch		2008		475			X										\$	45,000
772-144	Forklift		2000		1,116					X								\$	10,000
772-145	Ford	F150	2009	85,677						X								\$	23,000
772-157	Chevrolet	Impala	2004	108,722								X	\$	26,500					
772-160	Dodge	Caravan	2009	65,522						X								\$	25,000
772-178	Ford	F-150	2010	60,544				X										\$	22,500
772-179	Dodge	Caravan	2010	41,670				X										\$	25,000
772-180	Ford	F-150	2010	71,339						X								\$	22,500
772-183	Ford	F-150	2011	41,727				X										\$	22,500
772-187	Ditch Witch	Boring mach.	2008		548					X								\$	45,000
772-197	Vermeer	Mighty Mole	2011		185			X										\$	55,000
772-234	Ford	F-150	2013	35,199					X									\$	24,000
772-237	Chevrolet	C3500	2013	21,743			X											\$	46,000
772-248	Ford	F-150	2013	12,809			X											\$	22,500
772-250	Vermeer	walk behind	2014		51		X											\$	11,000
772-251	Welder		2013		136		X											\$	13,000
772-262	Ford	F450	2015	2,949	260		X											\$	53,360
772-269	Ditchwitch	Trencher	2014		275		X											\$	57,580
772-275	Pow-R Mole	Boring mach.	2014		34		X											\$	13,600
772-284	Ford	F-350	2015	7,435			X											\$	46,000
Total Gas Fund												\$ 26,500	\$ 19,800	\$ -	\$ 55,000	\$ 879,540			

City of Henderson, KY Vehicles and Heavy Equipment - Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					2017	Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable		2018	2019	2020	2021 or after	
<u>Cemetery</u>																	
453-003	John Deere	Backhoe	2003		2,868			X								\$	50,000
453-124	Ford	F150	2008	3,003				X								\$	22,500
453-137	Ford	F-350	2008	24,791				X								\$	30,000
453-172	John Deere	Backhoe	2009		1,281			X								\$	50,000
453-203	Ford	F-150	2011	21,161				X								\$	22,500
453-241	Chevrolet	C3500	2013	2,332			X									\$	30,000
453-280	Chevrolet	Silverado	2002	108,739						X		\$	22,000				
453-317	Ford	F-350	2016	250												\$	30,000
Total Cemetery Fund												\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ 235,000
<u>HART</u>																	
015-003	Chevy	Malibu	2001	17,077		D		X				\$	35,000				
015-004	Ford	Freestar	2006	22,363		D		X									
015-036	Champion	Defender	2009	143,077						X		\$	65,000				
015-037	Champion	Defender	2009	242,764						X						\$	125,000
015-038	Champion	Defender	2009	187,880		C					X					\$	125,000
015-039	Champion	Defender	2009	213,982					X			\$	125,000				
015-040	Chevy	Goshen GC11	2011	89,486						X		\$	65,000				
015-041	Startrans	Senator	2012	102,565					X					\$	125,000		
015-042	Startrans	Senator	2012	103,930					X						\$	125,000	
015-043	Chevy	E350 Starcraft	2013	77,745				X								\$	65,000
015-044	Chevy	Goshen GC11	2014	56,864				X								\$	65,000
015-127	Ford	F-150	2008	26,042			X									\$	30,000
015-128	Ford	F-150	2008	18,421			X									\$	30,000
Total HART Fund												\$ 225,000	\$ 65,000	\$ 125,000	\$ 125,000	\$	440,000
<u>Sanitation Collections</u>																	
344-002	Sterling	SC8000	2004	102,867						X					\$	125,000	
344-004	Sterling	Roll-off	2001	25,860					X							\$	68,000
344-005	Sterling	SC7000	2002	101,984						X		\$	125,000				
344-010	Sterling	SC7000	2003	112,305						X						\$	125,000
344-102	Freightliner	FC-80	2007	51,226						X						\$	125,000
344-176	Freightliner		2010	65,160					X							\$	125,000
344-188	Freightliner		2011	46,855				X								\$	125,000
344-244	Freightliner		2013	28,847				X								\$	125,000
344-261	Freightliner		2014	18,560				X								\$	125,000
344-309	Freightliner		2016	874			X									\$	125,000

City of Henderson, KY Vehicles and Heavy Equipment - Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					2017	Expected Year / Cost of Replacement				2021 or after
							Excellent	Good	Fair	Poor	Inoperable		2018	2019	2020		
Landfill																	
345-006	Caterpillar	D-6	1986		21,623				X								\$ 345,000
345-007	Ford	Flush	1986	41,543		B					X						
345-014	Caterpillar	Scraper	1992		4,869				X								\$ 475,000
345-016	Kubota	Tractor	2003		1,366				X								\$ 25,000
345-119	Jeep	Cherokee	1998	157,790		A				X		26,500					
345-135	Ford	F-250	1998	121,614		A				X							
345-174	Caterpillar	416B	1996		3,338					X							\$ 85,000
345-285	Ford	F-250	2004	95,065		A				X							
345-211	Ford	F-150	1998	142,432						X				\$ 22,500			
345-227	Caterpillar	953D	2012		6,275			X									225,000
Total Sanitation Fund												\$ 26,500	\$ 125,000	\$ 22,500	\$ 125,000	\$ 2,098,000	
Grand Total												\$ 1,660,800	\$ 596,100	\$ 971,500	\$ 726,800	\$ 11,210,940	

Notes:

A - Reserve vehicle or equipment and either has been replaced or is not scheduled to be replaced

B - Will be replaced by unit 234-005

C - Will be replaced in fiscal 2016.

D - Will be replaced by one vehicle in fiscal 2017.

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.

CAD – Computer assisted dispatching.

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.

PILOT – Payment In Lieu Of Tax.

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.