

# CITY OF HENDERSON, KENTUCKY FISCAL 2012 BUDGET



Betty Smithhart, Photographer

**Mayor  
Steve Austin**

**Commissioners  
Robert M. Mills  
William M. Farmer  
Robert N. Pruitt  
Alan Taylor**

**City Manager  
Russell R. Sights**

**Assistant City Manager  
William L. Newman, Jr.**



# SECTION A

# INTRODUCTORY

# City of Henderson, Kentucky

## Fiscal 2012 Budget

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### *Mayor*

Steve Austin

### *City Commissioners*

Robert M. (Robby) Mills

Robert N. Pruitt

William M. Farmer

Alan C. Taylor

### *City Manager*

Russell R. Sights

### *Assistant City Manager*

William L. Newman, Jr.

### *Finance Director*

Robert Gunter

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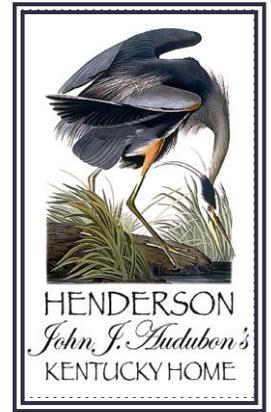


Steve Austin, Mayor

Commissioners:  
William M. Farmer  
Robert M. Mills  
Robert N. Pruitt  
Alan C. Taylor

# The City of Henderson

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



Russell R. Sights, City Manager  
William L. Newman, Jr., Assistant City Manager  
Joseph E. Ternes, Jr., City Attorney  
Carolyn Williams, City Clerk

May 12, 2011

Mayor Steve Austin  
Commissioner Robert M. Mills  
Commissioner William M. Farmer  
Commissioner Robert N. Pruitt  
Commissioner Alan Taylor

Gentlemen:

RE: Executive Summary – Fiscal 2012 Operating Budget

I am pleased to submit to you the fiscal year 2012 operating budget for the City of Henderson. Our Department Heads and staff have 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 Finance Director has projected that the current fiscal year will conclude with General Fund revenues exceeding expenditures by \$100,000. The unreserved, undesignated fund balance reflected in the audit on June 30, 2010, was approximately \$4,431,000. After following the City's policy of designating 20% of surpluses for large equipment debt and 40% of surpluses for building debt, the remaining 40% or \$40,000 will be added to the unreserved, undesignated fund balance and increase this balance to \$4,471,000 as of June 30, 2011.

I am recommending that \$850,000 or 19% of the unreserved, undesignated surplus be re-appropriated in the fiscal 2012 budget. If the \$850,000 is used during the year, the unreserved, undesignated balance at June 30, 2012 will be approximately \$3,621,000. The \$4,471,000 in anticipated June 30, 2011 fund balance for the General Fund will represent approximately 2.1 months of reserves based on the fiscal year 2012 General Fund anticipated expenditures of \$25,350,000.



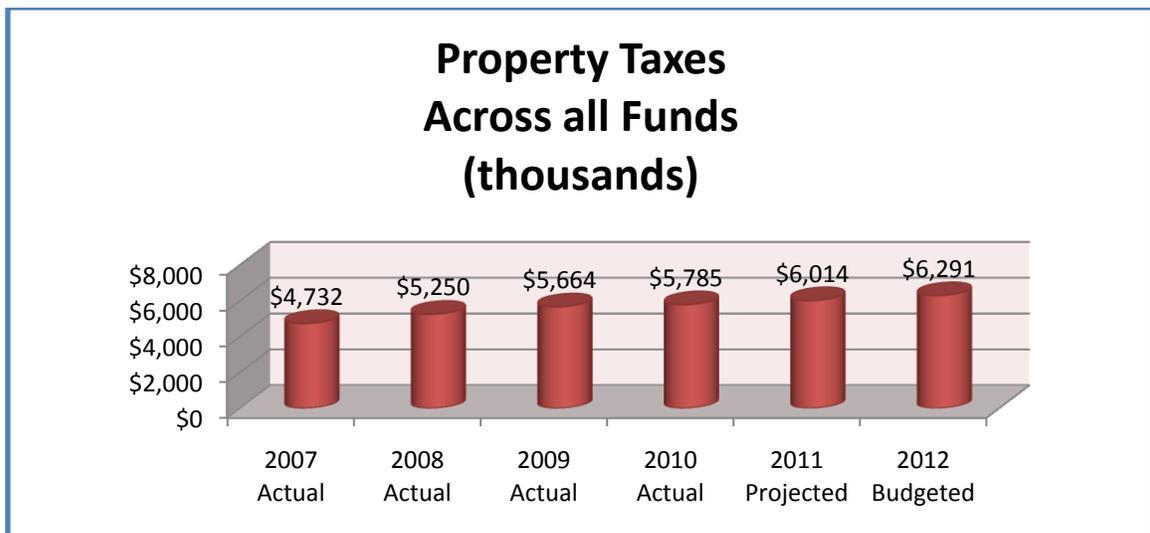
It is anticipated that the General Fund will have approximately \$60,000 in unreserved, designated for short-term debt fund balance at June 30, 2011. I am recommending that this entire amount be re-appropriated in the fiscal year 2012 budget.

There are four major sections of the budget document: Introductory, Financial Information, Departmental Budgets, and Other Information. Each department or fund is shown in a separate tab in Section C: Departmental Budgets. The City of Henderson received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the second time for the fiscal year 2011 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 2012 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.

**General Fund Revenue Summary:**

The General Fund budget is balanced with revenues anticipated at \$24,440,000 in fiscal year 2012. This compares to \$25,338,000 in revenue for fiscal year 2011 with much of the decrease due to the \$1.15 million in sale of property in fiscal year 2011. In addition, the re-appropriated amount of \$910,000 brings the total funding available for General Fund operations to \$25,350,000 representing a 3.9% decrease in funding compared to the previous fiscal year.

The amount budgeted for property taxes (\$6,290,000) reflects growth in the tax base that was seen in fiscal 2011 plus the 4% increase as allowed by statute. It should be noted that the City has not taken the 4% increase in the previous two years. The chart below reflects the property tax revenue since 2006.



### **General Fund Expenditure Summary:**

General Fund expenditures in the proposed budget total \$25,350,000 which is a decrease of \$1,103,000 from the \$26,453,000 from fiscal 2011. During two budget meetings, several members of the management team of the City of Henderson reviewed each division's budget. Requests for budget increases were reviewed and justified. A great deal of study and inquiry has taken place prior to submitting this recommendation to you.

One of the objectives for the fiscal 2012 budget was to reduce overtime. The budget is presented with reductions in overtime in the amount of \$70,000 in the General Fund and \$92,000 citywide.

The City has seen a reversal in the stabilization of pension costs. Where last year the General Fund had a decrease of nearly \$12,000 in pension costs, for fiscal 2012 there is a \$150,700 increase. For fiscal 2012, the City will budget a rate of 18.96% for non-hazardous employees and a rate of 35.76% for hazardous employees. The fiscal 2011 actual rates were 16.93% non-hazardous and 33.25% for hazardous. Based on the actual 2011 rates, the increases for fiscal 2012 are 4.1% and 8.0%, respectively.

Increases in health insurance costs continue to be a major challenge to balancing the budget. Changes to the plan in January 2006 reduced expenditures. It was at that time that the City offered the health reimbursement arrangements (HRA).

It was also at that time that the City required all new employees to pay \$80 monthly if they wish to carry a dependent and \$200 monthly if they wish to carry their family on the plan. In fiscal 2010 and 2011, the plan experienced several large claims.

The annual allocation per employee for fiscal 2009 was \$12,480; however, due to these large claims, fiscal 2011 will end with an allocation of approximately \$17,100. This \$4,620 increase equates to 37%.

### **Municipal personnel:**

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 beginning June 27, 2011 for the paycheck dated July 15, 2011. Employees will also be considered for merit salary adjustments based on their annual performance reviews during the 2011 fiscal year; however,

I am recommending that the maximum merit increase be 1%. Combined, these amounts could be more than the national index increase of 1.5% that was reflected in the All Urban Consumers (CPI-U) for last year.

One personnel related issue is recommended for consideration by the Board. The full-time Office Assistant shared by Finance and Human Resources was originally approved to combine a part-time H.R. Office Assistant and the additional account payable and payroll duties in Finance resulting from the City and HWU memorandum-of-understanding. To fulfill internal control requirements and auditor recommendations of segregated duties, this position has since been assigned the responsibility to independently run Finance's complete payroll process cycle on a quarterly basis. A seasonal Occupational License position was eliminated with those duties added to this position. New duties for the mandated pension reporting system by the Kentucky Retirement System will also be added to this position. The personnel issue is to upgrade the one Office Assistant shared by Finance and Human Resources and change the title to Administrative Technician. The salary cost of this change would be approximately \$4,240.

### **Capital Expenditures and Major Initiatives:**

The two major projects in the next year will be the construction work for the riverfront project and the new south-end fire station. 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:**

- Construction of a Burn/Smoke training room.
- Purchase of a Total Station Measuring Instrument that will be used at crime scenes as well as accident scenes.

#### **Technology Initiatives:**

- Twenty-five (25) personal computers are proposed for replacement. This will continue the program of replacing older, slower computers with newer computers.

#### **Public Works Initiatives:**

- The purchase of a new loader,
- The purchase of a dumpster with loading arm to be used with the roll off truck,

#### **Recreational Initiatives:**

- Repainting of the Atkinson Park pool,
- Purchase of a new treadmill for the JFK Center,

Facility Initiatives:

- Replacement of the cooling tower at the Municipal Building.

In addition to the above capital items and initiatives, a total of 13 vehicles are scheduled to be purchased. These are:

- One sedan for the Fire Department
- One pickup for the Municipal Facilities division;
- One pickup for the Parks division;
- One pickup for the Cemetery division;
- Eight police pursuit vehicles (two are carried over from the prior year;
- One ambulance (50 percent of the cost is paid by the City).

**Quasi-Governmental and Joint Funded Budget Requests:**

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

*Planning Commission* – The budget request of \$271,160 represents a 19.4% increase over the approved 2011 budget of \$227,050. The fiscal 2012 budget includes a part-time position that was reflected in the GIS budget last year.

*Ambulance Service* – The budget request of \$264,630 represents a 0.4% increase from the approved 2011 budget of \$263,460.

The request includes the purchase of a new ambulance that is part of the regular vehicle replacement schedule for the ambulance service. There is also a request to purchase 2 life-packs and some computer software.

*Henderson Tourism* – The budget for this transfer remains unchanged from the approved 2011 budget at \$33,700. These funds are provided to tourism in accordance with an agreement the City entered into in 2005 to allow for staffing of the Depot as well as promotion of Depot events and activities.

*Disaster and Emergency Services*- The budget request of \$25,930 represents an increase of 8.9% compared to the 2011 request of \$23,800. Federal and State Emergency Management provide a share of the funding.

*Henderson City/County Air Board* – The budget request of \$96,620 represents an increase of 3.5% over the approved 2011 budget of \$93,360. This increase is a result of federal match requirements for an airport improvement project (AIP) undertaken in fiscal 2011.

*Northwest Kentucky Forward* – The budget request of \$48,000 is an increase of \$10,000 from fiscal 2011. The increase is for the capital campaign entitled Opportunity 2016. The remaining \$12,000 of the City’s \$60,000 contribution to Northwest Kentucky Forward is paid from the Gas Fund.

*GIS* – The budget request of \$161,220 represents a 12.2% decrease to the General Fund. As mentioned above, a position was moved from GIS to Planning’s budget. The budget includes the purchase of ESRI software and server in the amount of \$40,500

**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 2012 fiscal year. The amounts previously recommended are included in the budget.

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 Pennyrite Youth Soccer is included.

**Gas Fund**

Gas Fund expenses are proposed at \$23,106,000 a decrease of \$464,000 from fiscal 2011. This 2.0% decrease is primarily attributable to lower wholesale natural gas prices. The anticipated expense for natural gas is \$17,615,000. Energy prices continue to fluctuate and staff is to be commended for working with Public Energy Authority of Kentucky (PEAK) to provide affordable natural gas.

**Public Way Improvement Fund**

The Public Way Improvement Fund is the fund used by the City to carry out all street, sidewalk, and right-of-way maintenance and construction activities. The proposed revenues and expense each total \$1,397,000, which is an increase of \$45,000 or 3.3% from fiscal 2010. The street overlay/sidewalk program has an increase of \$25,650 and accounts for fifty-seven (57%) of the increase.

**Mass Transit Fund**

The Mass Transit Fund is proposed at \$1,389,000, a decrease of \$228,000 or 14.1%. The decrease is primarily attributable to the purchase of 2 buses and a paratransit van in the prior year.

Federal and State grants are projected to provide \$813,340 in fiscal 2012, or 58.6% of the total funding. Should Federal or State allocations not come in at projected levels, modification to expenditures will be necessary to avoid requiring additional General Fund dollars to balance this fund. Fare box revenue is projected at \$36,000, or 2.6% of total revenue. The remaining \$569,660 in revenue is the subsidy from the General Fund, and interest earned.

### **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 \$2,896,000 compared to \$2,793,000 in fiscal year 2011. This is an increase of \$103,000 or 3.7%. The funding to Tri-County Recycling has been eliminated in the proposed budget.

Based on the cost increases being experienced, I am recommending that the residential sanitation rates be increased by \$1.00 per month for fiscal 2012 and then again in fiscal 2014 and for a last time in fiscal 2016. I am also recommending that the landfill fees be reviewed and increased to be more competitive with market prices.

Revenue is budgeted at \$2,740,000 and includes the first rate increase. The difference between revenue and expenses in the amount of \$156,000 is the “non-cash” items of depreciation and amortization

### **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. The \$2.50 per line charge is the last increase implemented by Ordinance 04-07. These charges provide 61.1 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.

During fiscal year 2012, these line charges are estimated to bring in \$667,000 which is an increase of \$67,000 from the prior year. The expense proposed for this fund in fiscal year 2012 is \$1,092,000 compared to \$1,059,000 this year.

## **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 2012 budget is proposed at \$424,000, an increase of \$20,000 compared to fiscal year 2011.

Revenues are set at \$199,000. Included in the revenue is \$197,500 in sales and services which reflects the increases recently approved by the Board of Commissioners. A transfer of \$225,000 from the perpetual care restricted funds will cover the remaining cost of operating this enterprise. It is expected that this will be the last year that these funds will be available and that future years will require transfers from the General Fund.

## **Community Development Block Grant and HOME Grant Funds**

The Community Development Block Grant Fund is proposed at \$377,000, a decrease of \$117,000 from last year. The decrease is attributable to an \$83,000 carryover from fiscal 2010 to 2011. The HOME grants, totaling \$264,000, will provide resources to undertake a new construction and an exterior minor rehabilitation project next year.

Expenditures of \$641,000 are budgeted to expend all available funds as required by federal regulations. Projects proposed for funding include the reconstruction of dilapidated homes, the construction of new homes, the minor exterior repair of low-income homes, reimbursement of the salary of two police officers, and operating support for the Emergency Shelter for Women. Funding for CDBG administration is included again this year in partial support of the Community Development Division.

## **Health Insurance Fund**

The Health Insurance Fund, which is an internal service fund, has proposed expenditures of \$7,356,000 in fiscal year 2012. This is an increase of \$196,000, or 2.7% over the amended fiscal 2011 budget. Expenditures include \$6.8 million in insurance benefits and \$473,000 for administration expenses. The annual allocation for each employee enrolled in the program will decrease from a fiscal 2011 projection of \$17,100 to \$16,000 per employee, a decrease of 6.9%. The City's health insurance third party administrator, MedBen along with Sherrill Morgan have been in communication with Human Resources staff regarding plan modifications. Their recommendations for health plan modification will be coming at a later date.

I am recommending that the monthly premium charged to new employees that wish to carry dependents be increased. It is proposed that any employee hired after July 1, 2011 pay \$100 per month for “employee plus one dependent” and \$240 per month for “employee plus family”. If the employee does not desire to carry dependents or family with the City’s policy, there will not be any cost to the employee for health insurance. I am also recommending that this amount be increased each year based on the cost of living adjustment given each year to employees.

### **Health Reimbursement Arrangement Fund**

The Health Reimbursement Arrangement (HRA) Fund is expected to have over \$187,000 in cash by the end of the current fiscal year. The claims for the 2012 fiscal year are expected to be approximately \$170,000. The current policy for funding the HRA Fund is that the City will maintain at least \$100,000 in the HRA bank account. If the balance should fall below \$100,000, the City will transfer funds from the Health Insurance Fund until a maximum balance of \$150,000 is obtained. The Health Insurance Fund will transfer enough to cover any shortages.

### **Construction, Canoe Creek, Flood Mitigation and Bond Funds**

The Construction Fund reflects the revenues and expenses necessary to continue the Riverfront Development activities. After several years of preparation, the project should be hitting its stride in fiscal 2012. There is also an appropriation for the construction of the new south-end fire station. There are funds in the unreserved, designated for long-term debt fund balance; however, since bids have not been requested, estimates have been used for the proposed budget.

The Canoe Creek Fund reflects the estimate for City matching on the Kentucky Infrastructure Authority (KIA) grants (Phase 1 and Phase 11), the Economic Development Administration (EDA) grant, and contractual mowing. The balance of funds from prior years is estimated to be \$150,000 with the balance coming from the General Fund.

The Flood Mitigation Fund reflects the total expenses for drainage improvements using federal, state, county, and city funds. It shows the balance of funding available from the KIA grants that were awarded in fiscal 2007 and 2008 and the EDA grant awarded in fiscal 2010. We anticipate that the Phase I grant will be finalized in fiscal year 2012 and a large majority of Phase II will be completed.

The Bond Fund reflects the payment of obligations that are due during the fiscal year. The increase is due to the new bond that was issued in December 2010 that retired debt from both the General Fund and Henderson Water Utility (HWU). The new debt also included the HWU projects downtown.

**Concluding Comments:**

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

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.

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 has been prepared.

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

Sincerely,

*Russell Sights*

/s/

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, 2010**



President

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, 2010. 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. 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 ninth largest city in terms of population. Henderson is also the home of four governors and two lieutenant governors.

### Location



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

### Industry

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

## **Churches and Schools**

Henderson has over 63 churches representing many major religious denominations.

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

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

## **Medical Facilities**

Henderson is fortunate to have an excellent, well staffed, 205 bed Methodist Hospital. The Hospital just recently opened two additions with total construction costs of \$21 million. 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.



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

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



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

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

## 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.



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

<b>Fiscal Year</b>	<b>(a) Population</b>	<b>(b) Personal Income (thousands of dollars)</b>	<b>(b) Per Capita Income</b>	<b>(c) Median Age</b>	<b>(d) School Enrollment</b>	<b>(b) Unemployment Rate</b>
2001	27,407	\$ 661,660	\$ 24,142	36.7	7,277	5.4%
2002	27,447	697,181	25,401	36.7	6,827	5.2%
2003	27,502	698,578	25,401	36.7	6,818	6.0%
2004	27,542	698,355	25,356	37.0	6,638	4.4%
2005	27,666	725,735	26,232	37.0	6,767	5.5%
2006	27,666	725,735	26,232	37.0	6,861	5.3%
2007	27,768	728,410	26,232	37.0	6,858	4.8%
2008	27,768	784,696	28,259	37.0	6,893	5.3%
2009	27,933	822,180	29,434	36.5	6,876	11.0%
2010	27,952	873,919	31,265	38.2	6,895	10.2%

**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 FIVE 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	121,608	8.59%	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%
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)
Dana	2	111,294	7.86%	3	275,966	6.61%	3	249,417	5.95%	3	171,968	4.28%	5	133,290	3.38%
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%
Wal-Mart	18	-	0.00%	11	-	0.00%	8	70,954	1.69%	7	79,145	1.97%	7	80,982	2.05%
Redbanks	13	-	0.00%	9	63,355	1.52%	10	64,275	1.53%	8	69,684	1.73%	8	73,480	1.86%
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%	42	-	0.00%
Vincent Plastics	7	24,779	1.75%	7	71,215	1.71%	11	-	0.00%	14	-	0.00%	(c)	-	0.00%
Spartan Staffing	10	22,830	1.61%	22	-	0.00%	15	-	0.00%	24	-	0.00%	17	-	0.00%
<b>Total</b>		<b>\$ 669,628</b>	<b>47.28%</b>		<b>\$ 1,640,132</b>	<b>39.31%</b>		<b>\$ 1,619,491</b>	<b>38.63%</b>		<b>\$ 1,584,496</b>	<b>39.44%</b>		<b>\$1,641,069</b>	<b>41.58%</b>

**Note:**

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

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

Source: City of Henderson Occupational License Office

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

<u>Function / Program</u>	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>General Government</b>										
Administration	15.00	15.00	15.00	12.00 b	11.00	22.00 d	22.00	22.50	22.25	22.25
Finance	31.00	31.00	31.00	31.00	33.00 c	32.00	32.00	33.50	33.75	33.75
<b>Police</b>										
Officers	57.50	57.50	57.50	57.80	57.80	57.80	57.55	60.75 e	60.75	60.75
Civilians	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
9-1-1 Communications	13.50	14.50	14.50	14.20	15.20	15.20	15.45	15.25	15.25	15.25
<b>Fire</b>										
Firefighters	58.00	58.00	58.00	58.00	58.00	58.00	58.00	58.00	58.00	58.00
Civilians	7.00	7.00	7.00	9.00 b	9.00	2.00 d	2.00	2.00	2.00	2.00
<b>Parks and Recreation</b>	14.00 a	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	13.00
<b>Mass Transit</b>	12.00	12.00	12.00	12.00	12.00	13.00	14.00	14.00	14.00	14.00
<b>Gas System</b>	29.00	30.00	30.00	30.00	27.00	28.00	28.00	28.00	28.00	28.00
<b>Sanitation</b>	20.75	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50
<b>Cemetery</b>	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>Public Way Improvement</b>	37.25	37.50	37.50	37.50	37.50	35.50 d	35.50	35.50	35.50	35.50
<b>TOTAL</b>	308.00	307.00	307.00	306.00	305.00	307.00	308.00	313.00	313.00	313.00

Source: Applicable Departments

- a) The City has added additional parks and recreational employees as the number of facilities increased.
- b) The City moved Community Development from Administration to Fire.
- c) With the passage of the new payroll/net profits tax, the City added a tax collector and moved the Switchboard from Administration
- d) The City moved Codes, Community Development, and Engineering to Administration and added an Assistant City Manager with Administrative Secretary.
- e) The City hired three officers through the Community Oriented Policing Services Program.

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

<u>Function / Program</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<b>Public Way Improvement</b>										
Miles of streets paved	111	111	111	111	113	113	113	113	113	113
Miles of sidewalks	73	73	73	73	73	73	73	73	73	73
<b>Wastewater System</b>										
Miles of sanitary sewers	151	151	151	206	185	205	205	203	203	203
Miles of storm sewers	136	136	136	136	136	136	136	136	136	136
Number of service connections	10,054	10,136	10,136	11,156	11,156	10,792	10,793	10,782	10,782	10,782
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
<b>Water System</b>										
Miles of water mains	202	203	203	223	206	219	222	224	224	224
Number of service connections	10,566	10,649	10,649	11,156	11,156	10,792	10,793	10,782	10,782	10,782
Number of fire hydrants	1,082	1,087	1,087	939	939	988	1,007	1,020	1,020	1,020
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
<b>Electric System</b>										
Miles of transmission and primary distribution	206	206	206	206	208	208	208	208	208	208
Number of distribution stations	7	7	7	7	7	7	7	7	7	7
<b>Gas System</b>										
Miles of mains	216	216	234	236	241	243	244	245	245	245
Miles of service lines	*	*	128	129	129	129	129	129	129	129
Number of meters	10,158	10,158	10,150	10,095	10,030	10,008	10,000	9,652	9,652	9,652
<b>Parks and Recreation</b>										
Park acreage	205	205	210	210	210	210	210	210	210	210
Swimming pools	1	1	1	1	1	1	1	1	1	1
Tennis courts	14	14	14	14	14	14	14	14	14	14
Baseball fields	16	16	16	16	17	17	16	16	16	16
Golf courses	1	1	1	1	1	1	1	1	1	1
Soccer fields	4	4	4	4	4	4	4	4	4	4
Walking trails	2	2	2	2	2	2	2	2	2	2
Disc golf holes (a)	-	-	-	-	-	-	-	9	9	9

Source: Applicable Departments

(a) The City added disc golf in fiscal 2009

\* - Data not available

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

<b>Function / Program</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b>Police</b>										
Physical arrests	5,121	6,195	4,096	5,776	3,827	3,696	3,759	3,793	3,519	3,183
Traffic violations	8,200	5,539	5,304	3,932	2,166	3,086	2,697	2,073	1,458	2,315
Parking violations	7,520	4,692	3,754	5,870	5,746	5,195	3,867	4,492	4,387	2,425
Calls for service	34,548	32,288	29,301	29,179	24,525	25,987	23,600	22,335	17,658	18,582
<b>Fire</b>										
Number of calls answered	1,862	1,715	1,642	1,753	1,964	1,831	1,995	1,938	2,142	1,972
Number of inspections performed	262	235	109	18	604	709	1,238	1,210	781	733
<b>Mass Transit</b>										
Number of routes	*	*	*	*	*	*	5	5	5	5
Fixed Route Passengers	*	*	*	*	*	*	101,683	108,817	121,058	114,154
Para transit Passengers	*	*	*	*	*	*	16,653	17,529	17,298	15,736
Wheelchair Usage	*	*	*	*	*	*	6,728	4,900	4,758	4,729
Miles of Service	*	*	*	*	*	*	202,885	216,852	222,297	227,937
<b>Wastewater System</b>										
Average daily treatment in 1,000 gallons	9,200	10,700	9,800	9,800	9,800	8,800	10,185	9,970	9,648	9,506
<b>Water System</b>										
Average daily consumption in 1,000 gallons	11,500	11,250	11,836	11,836	11,836	10,500	10,469	8,316	8,034	7,847

Source: Applicable Departments

\* - Data not available

# Directory of City Staff

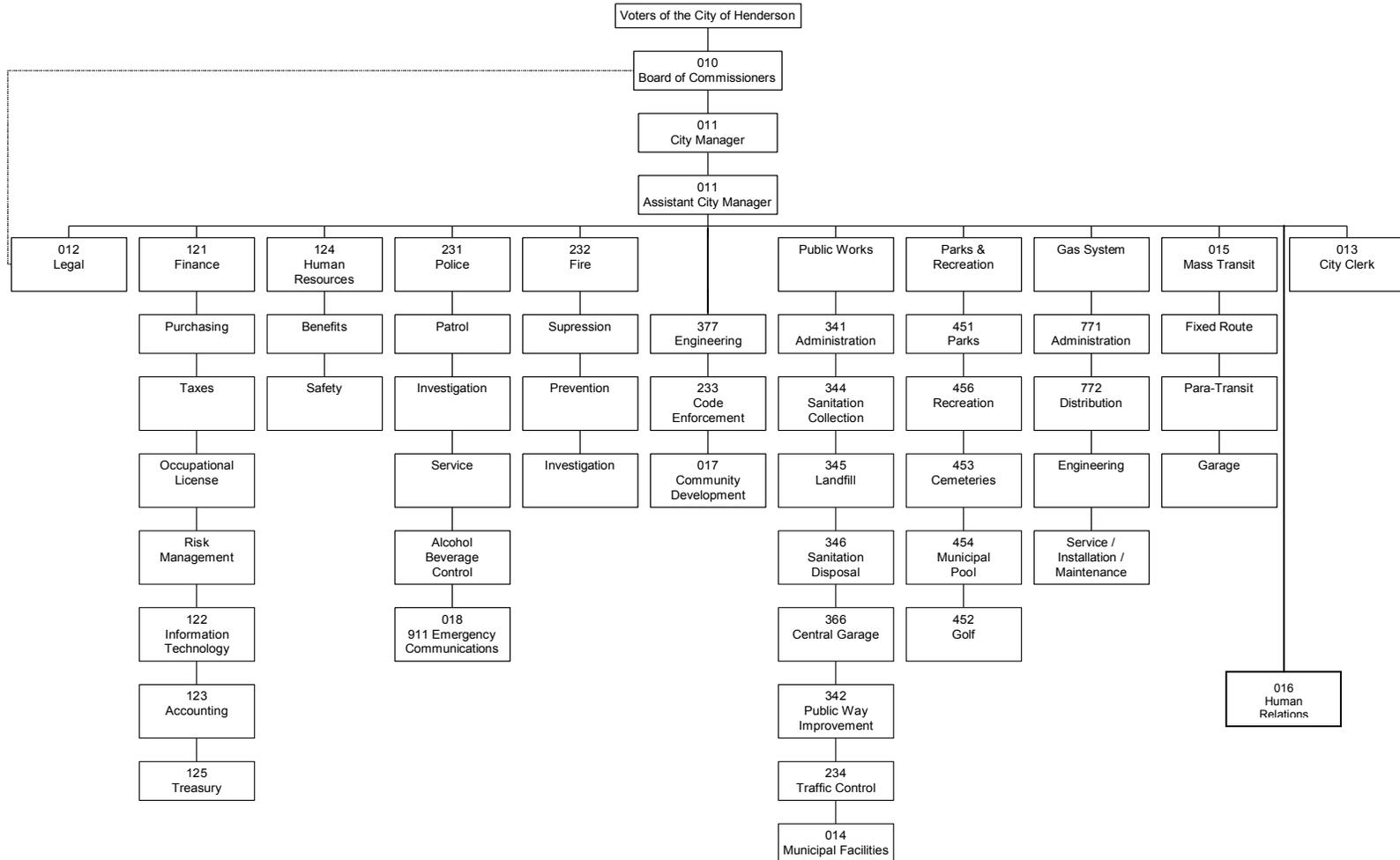
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City Manager	Russell R. Sights
Assistant City Manager	William L. Newman, Jr.
City Attorney	Joseph E. Ternes, Jr.
City Clerk	Carolyn Williams

## Departments

Finance Department	Robert Gunter, Director
Fire Department	Daniel Froehlich, Chief
Gas Department	Owen Reeves, Director
Human Resources Department	Connie Galloway, Director
Mass Transit Department	Pamela Whitter, Director
Parks & Recreation Department	Emily Gilliam, Director
Police Department	John Reed, Jr., Chief
Public Works Department	X R. Royster III, 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 1<sup>st</sup> to the Mayor and City Commission (Board of Commissioners) for the fiscal year commencing July 1. The budget includes appropriations for expenditures and means of financing them.

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

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

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

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

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

**CITY OF HENDERSON, KY**  
**BUDGET SCHEDULE**  
**FISCAL 2012**

- ❖ February 15, 2011      Fiscal 2011 mid-year budget review and discussion of fiscal 2012 budget
- ❖ February 28 -  
March 4, 2011      Meeting with department heads to discuss budget packets and set goals
- ❖ March 4, 2011      Letters go out to agencies for their requests
- ❖ March 28, 2011      Agency requests and departmental budgets are returned to the finance department.
- ❖ April 12, 2011      Outside Agency Ad-Hoc Committee meeting
- ❖ April 15, 2011      Quasi-Governmental requests due
- ❖ April 11 –  
April 21, 2011      Department head meetings
- ❖ April 26, 2011      Regular commission meeting: agency hearing / appeals
- ❖ May 17, 2011      Commission work session: present budget
- ❖ May 19, 2011      Called commission work session: if necessary
- ❖ June 14, 2011      Regular commission meeting: first reading of budget and public hearing on municipal aid and LGEA funds
- ❖ June 28, 2011      Regular commission meeting: second reading of budget

**Department Head Budget Meeting Schedule  
Preliminary Review  
For the Week of February 28, 2011 - March 4, 2011**

<b>Monday, February 28, 2011</b> 2nd Floor Conference Room	<b>Tuesday, March 1, 2011</b> 2nd Floor Conference Room	<b>Wednesday, March 2, 2011</b> 2nd Floor Conference Room	<b>Thursday, March 3, 2011</b> 2nd Floor Conference Room	<b>Friday, March 4, 2011</b> 2nd Floor Conference Room
Police	Fire	Finance	Public Works	
Human Resources	City Commission & City Manager	Codes, Engineering, & CDBG		HART
City Attorney	Clerk	Flood Mitigation and Canoe Creek	Parks & Recreation	Gas

**Department Head Budget Meeting Schedule  
Final Review  
For the Weeks of April 11, 2011 - April 21, 2011**

<b>Monday April 11, 2011</b> 2nd Floor Conference Room	<b>Tuesday April 12, 2011</b> 2nd Floor Conference Room	<b>Wednesday April 13, 2011</b> 2nd Floor Conference Room	<b>Thursday April 14, 2011</b> 2nd Floor Conference Room	<b>Friday April 15, 2011</b> 2nd Floor Conference Room
Police	Fire		Parks & Recreation	Public Works
Human Resources	City Commission & City Manager	Clerk and City Attorney	Gas	
<b>Monday April 18, 2011</b> 2nd Floor Conference Room	<b>Tuesday April 19, 2011</b> 2nd Floor Conference Room	<b>Wednesday April 20, 2011</b> 2nd Floor Conference Room	<b>Thursday April 21, 2011</b> 2nd Floor Conference Room	
HART	Codes, Engineering, & CDBG Flood Mitigation and Canoe Creek		Finance	

**City of Henderson  
Fiscal 2012 Budget Review  
Tuesday, May 17, 2011**

<p>5:30 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              Planning and G.I.S.              Administration - Other</p> <p>6:15 PM - 6:30 PM Finance Department              Finance Administration              Information Technology              Accounting              Treasury              Finance - Other</p> <p>6:30 PM - 6:50 PM Dinner Break</p> <p>6:50 PM - 7:10 PM Fire Department</p> <p>7:10 PM - 7:30 PM Parks &amp; Recreation Department              Parks              Golf              Pool              Recreation              Cemeteries</p>	<p>7:30 PM - 8:00 PM Police Department              911 Fund              Police Other</p> <p>8:00 PM - 8:15 PM Break</p> <p>8:15 PM - 8:45 PM Public Works Department              Public Works Administration              Municipal Facilities              Traffic Control              Central Garage              Public Way Improvement              Sanitation Fund</p> <p>8:45 PM - 9:15 PM Gas Department              Gas Administration              Gas Distribution</p> <p>9:15 PM - 9:30 PM HART Department</p> <p>9:30 PM - 9:45 PM Closing Comments or Questions</p>
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ORDINANCE NO. 16-11

BUDGET AND APPROPRIATION ORDINANCE  
FOR THE FISCAL YEAR COMMENCING JULY 1,  
2011 AND ENDING JUNE 30, 2012 FOR THE CITY  
OF HENDERSON, KENTUCKY

WHEREAS, the City Manager has prepared a proposed Annual Budget for fiscal year commencing July 1, 2011, and ending June 30, 2012, 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 and modified by the Board of Commissioners 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:

<u>GENERAL FUND</u>	<u>FISCAL 2012 BUDGET</u> <u>APPROPRIATION</u>
GENERAL FUND EXPENDITURE TOTAL	\$22,472,000
TRANSFER TO PWI	685,000
TRANSFER TO MASS TRANSIT	535,000
TRANSFER TO CANOE CREEK	65,000
TRANSFER TO EMERGENCY COMMUNICATIONS	319,000
TRANSFER TO POLICE & FIRE PENSION	420,000
TRANSFER TO CIVIL SERVICE PENSION	239,000
TRANSFER TO BOND	640,000
TOTAL GENERAL FUND .....	\$25,375,000
NATURAL GAS FUND .....	\$23,106,000
HEALTH REIMBURSEMENT ARRANGEMENTS FUND .....	\$170,000
CIVIL SERVICE PENSION FUND .....	\$244,000
POLICE & FIRE PENSION FUND .....	\$421,000

PUBLICATION DATE: \_\_\_\_\_

FIRST READING: 6-14-2011  
SECOND READING: \_\_\_\_\_

CEMETERY FUND .....	\$424,000
HEALTH INSURANCE FUND.....	\$7,356,000
BOND FUND .....	\$1,602,000
PUBLIC WAY IMPROVEMENT FUND .....	\$1,397,000
CONSTRUCTION FUND .....	\$9,444,000
CANOE CREEK FUND .....	\$215,000
FLOOD MITIGATION FUND.....	\$977,000
HART OPERATING FUND .....	\$1,389,000
SANITATION FUND .....	\$2,896,000
EMERGENCY COMMUNICATIONS FUND .....	\$1,092,000
COMMUNITY DEVELOPMENT FUND .....	\$377,000
HOME FUND .....	\$264,000
POLICE INVESTIGATION FUND.....	\$76,000
JUSTICE ASSISTANCE GRANT FUND .....	\$35,000

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

4. This Ordinance shall be effective as of July 1, 2011.

On first reading of the foregoing ordinance, it was moved by Commissioner Alan Taylor, seconded by Commissioner Robert Pruitt, that the ordinance be adopted on its first reading.

On roll call the vote stood:

Commissioner Farmer: <u>AYE</u>	Commissioner Mills: <u>AYE</u>
Commissioner Pruitt: <u>AYE</u>	Mayor Austin: <u>AYE</u>
Commissioner Taylor: <u>AYE</u>	

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

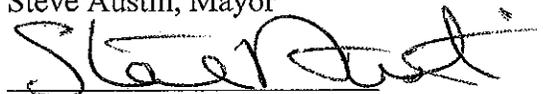
On second reading of the foregoing ordinance, it was moved by Commissioner Robert Pruitt, seconded by ~~Commissioner~~ Mayor Steve Austin, that the ordinance be adopted.

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

Commissioner Farmer: AYE                      Commissioner Mills: AYE  
Commissioner Pruitt: AYE                      Mayor Austin: AYE  
Commissioner Taylor: AYE

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

Steve Austin, Mayor



Date June 28, 2011

ATTEST:

Carolyn Williams  
Carolyn Williams, City Clerk

**APPROVED AS TO FORM AND  
LEGALITY THIS 6<sup>th</sup> DAY OF  
JUNE, 2011.**

By: Joseph E. Ternes, Jr.  
Joseph E. Ternes, Jr.  
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 nine other governmental funds that collectively are called nonmajor governmental funds because, individually, these nine funds are not financially significant enough to be classified as major governmental funds.

**Nonmajor Governmental Funds:**

For fiscal 2012, the nonmajor governmental funds of the City will consist of nine 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.

**Canoe Creek** - The Canoe Creek Fund accounts for funds set aside for flood mitigation of Canoe Creek.

**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.

**JAG** - The Justice Assistance Grant Fund accounts for federal grant money provided for local 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 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 2012 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 and revenues. 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 law.
- 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.
- 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 on the web and 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 projects 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 one non-routine capital project: Riverfront Improvements. The improvements include extending the river walk, improvements to the downtown tennis complex, construction of a farmer's market, stabilization of the riverbank, and construction of a performance stage.

Since these projects are additions and there will not be any retirement or sales of existing fixed assets, there will be the need for additional operating funds. However, construction has not started yet, so there are not any additional operating or maintenance funds appropriated in the fiscal 2012 budget. Staff is already anticipating additional personnel, supplies, maintenance, insurance, and equipment expenses to maintain the additions. Based on the type of improvements and infrastructure, it is anticipated that the additional annual operating costs would be in a range of \$51,000 - \$61,000.

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

## **Summary of Outstanding Debt**

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

### **Description of Outstanding Debt**

#### **General Obligation Bonds – Series 2007**

During the year ended June 30, 2007, the City issued \$5,230,000 to advance refund the outstanding KADD loan dated March 9, 2000, pay costs of construction of a new fire station, to pay for the acquisition and development of additional riverfront property near downtown, and other allowable expenditures. This obligation matures in April 2027. Interest rates range from 3.625 % to 4.000%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

#### **General Obligation Bonds – Series 2010A**

During the year ended June 30, 2011, the City issued \$10,125,000 Build America taxable Bonds to pay a portion of the costs of the acquisition, construction and installation of additions and improvements to the City's combined and consolidated municipal water, sanitary sewer and storm sewer system, including the installation of new water and sanitary sewer lines and the conversion of existing sanitary sewer lines to storm sewer lines in the downtown area. This obligation matures in November 2030. Interest rates range from 1.0 % to 5.5%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

#### **General Obligation Bonds – Series 2010B**

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

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

### **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 20% of assessed value. The City’s legal debt margin at December 31, 2009 was approximately \$190 million.

## CITY OF HENDERSON DETAIL OF OUTSTANDING DEBT

\$5,230,000.00 General Obligation Bonds Series 2007 3.625% - 4.000%			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2011 - 12	\$ 260,000.00	\$ 164,081.26	\$ 424,081.26
2012 - 13	265,000.00	154,656.24	419,656.24
2013 - 14	275,000.00	145,050.00	420,050.00
2014 - 15	285,000.00	135,012.50	420,012.50
2015 - 16	300,000.00	124,467.50	424,467.50
2016 - 17	310,000.00	113,217.50	423,217.50
2017 - 18	325,000.00	101,592.50	426,592.50
2018 - 19	335,000.00	89,242.50	424,242.50
2019 - 20	350,000.00	76,512.50	426,512.50
2020 - 21	360,000.00	62,950.00	422,950.00
2021 - 22	185,000.00	49,000.00	234,000.00
2022 - 23	195,000.00	41,600.00	236,600.00
2023 - 24	200,000.00	33,800.00	233,800.00
2024 - 25	210,000.00	25,800.00	235,800.00
2025 - 26	215,000.00	17,400.00	232,400.00
2026 - 27	220,000.00	8,800.00	228,800.00
2027 - 28			-
2028 - 29			-
2029 - 30			-
2030 - 31			-
	<b>\$ 4,290,000.00</b>	<b>\$ 1,343,182.50</b>	<b>\$ 5,633,182.50</b>

\$10,125.00 General Obligation Bonds Series 2010A Build America Taxable Bonds 1.000% - 5.500%					
PRINCIPAL	INTEREST	IRS DIRECT PAY	NET INTEREST	TOTAL	FISCAL YEAR
\$ 420,000.00	\$ 396,325.00	\$ (138,713.74)	\$ 257,611.26	\$ 677,611.26	2011 - 12
420,000.00	391,915.00	(137,170.24)	254,744.76	674,744.76	2012 - 13
425,000.00	386,630.00	(135,320.49)	251,309.51	676,309.51	2013 - 14
430,000.00	380,107.50	(133,037.62)	247,069.88	677,069.88	2014 - 15
435,000.00	372,210.00	(130,273.50)	241,936.50	676,936.50	2015 - 16
440,000.00	362,800.00	(126,980.00)	235,820.00	675,820.00	2016 - 17
450,000.00	351,440.00	(123,004.00)	228,436.00	678,436.00	2017 - 18
455,000.00	338,315.00	(118,410.25)	219,904.75	674,904.75	2018 - 19
465,000.00	323,585.00	(113,254.75)	210,330.25	675,330.25	2019 - 20
480,000.00	306,440.00	(107,254.00)	199,186.00	679,186.00	2020 - 21
490,000.00	287,155.00	(100,504.25)	186,650.75	676,650.75	2021 - 22
505,000.00	266,000.00	(93,100.00)	172,900.00	677,900.00	2022 - 23
520,000.00	242,670.00	(84,934.50)	157,735.50	677,735.50	2023 - 24
535,000.00	215,737.50	(75,508.12)	140,229.38	675,229.38	2024 - 25
555,000.00	185,762.50	(65,016.87)	120,745.63	675,745.63	2025 - 26
575,000.00	154,687.50	(54,140.62)	100,546.88	675,546.88	2026 - 27
600,000.00	122,375.00	(42,831.24)	79,543.76	679,543.76	2027 - 28
620,000.00	88,825.00	(31,088.74)	57,736.26	677,736.26	2028 - 29
640,000.00	54,175.00	(18,961.24)	35,213.76	675,213.76	2029 - 30
665,000.00	18,287.50	(6,400.62)	11,886.88	676,886.88	2030 - 31
<b>\$10,125,000.00</b>	<b>\$5,245,442.50</b>	<b>\$ (1,835,904.79)</b>	<b>\$ 3,409,537.71</b>	<b>\$13,534,537.71</b>	

## CITY OF HENDERSON DETAIL OF OUTSTANDING DEBT

\$3,605,000.00 General Obligation Bonds Series 2010B Non-taxable 2.000% - 3.500%				TOTAL			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	NET INTEREST	TOTAL	FISCAL YEAR
2011 - 12	\$ 275,000.00	\$ 85,773.74	\$ 360,773.74	\$ 955,000.00	\$ 507,466.26	\$ 1,462,466.26	2011 - 12
2012 - 13	275,000.00	80,273.74	355,273.74	960,000.00	489,674.74	1,449,674.74	2012 - 13
2013 - 14	285,000.00	74,673.74	359,673.74	985,000.00	471,033.25	1,456,033.25	2013 - 14
2014 - 15	285,000.00	68,973.74	353,973.74	1,000,000.00	451,056.12	1,451,056.12	2014 - 15
2015 - 16	295,000.00	63,173.74	358,173.74	1,030,000.00	429,577.74	1,459,577.74	2015 - 16
2016 - 17	300,000.00	57,223.74	357,223.74	1,050,000.00	406,261.24	1,456,261.24	2016 - 17
2017 - 18	315,000.00	50,758.75	365,758.75	1,090,000.00	380,787.25	1,470,787.25	2017 - 18
2018 - 19	315,000.00	42,962.50	357,962.50	1,105,000.00	352,109.75	1,457,109.75	2018 - 19
2019 - 20	320,000.00	34,231.26	354,231.26	1,135,000.00	321,074.01	1,456,074.01	2019 - 20
2020 - 21	330,000.00	24,881.26	354,881.26	1,170,000.00	287,017.26	1,457,017.26	2020 - 21
2021 - 22	190,000.00	16,843.75	206,843.75	865,000.00	252,494.50	1,117,494.50	2021 - 22
2022 - 23	195,000.00	10,465.63	205,465.63	895,000.00	224,965.63	1,119,965.63	2022 - 23
2023 - 24	205,000.00	3,587.50	208,587.50	925,000.00	195,123.00	1,120,123.00	2023 - 24
2024 - 25				745,000.00	166,029.38	911,029.38	2024 - 25
2025 - 26				770,000.00	138,145.63	908,145.63	2025 - 26
2026 - 27				795,000.00	109,346.88	904,346.88	2026 - 27
2027 - 28				600,000.00	79,543.76	679,543.76	2027 - 28
2028 - 29				620,000.00	57,736.26	677,736.26	2028 - 29
2029 - 30				640,000.00	35,213.76	675,213.76	2029 - 30
2030 - 31				665,000.00	11,886.88	676,886.88	2030 - 31
	<b>\$ 3,585,000.00</b>	<b>\$ 613,823.09</b>	<b>\$ 4,198,823.09</b>	<b>\$ 18,000,000.00</b>	<b>\$ 5,366,543.30</b>	<b>\$ 23,366,543.30</b>	

**CITY OF HENDERSON**  
**DIRECT and OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**As of JUNE 30, 2010**

<b>Governmental Unit</b>	<b><u>Debt Outstanding</u></b>	<b><u>Estimated Percentage Applicable (a)</u></b>	<b><u>Estimated Share of Overlapping Debt</u></b>
<b>Debt repaid with property taxes</b>			
Henderson County Schools (c)	\$ 17,419,508	55.20% (b)	\$ 9,615,568
Henderson County (d)			
Henderson County Public Properties Corp.	6,495,000	55.20% (b)	<u>3,585,240</u>
Subtotal, overlapping debt			\$ 13,200,808
<b>City direct debt</b>			<u>4,535,000</u>
<b>Total direct and overlapping debt</b>			<u><u>\$ 17,735,808</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 Finance Office for fiscal year 2009.
- d) Obtained from the Henderson County Treasurer's Office, does not include Judicial Center.

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

Year	General Bonded Debt		Percentage of Actual Taxable Value of Property			Other Governmental Activities Debt		Business-Type Activities		Total Primary Government e)	Per Capita	Per Capita Income	Percentage of Personal Income
	General Obligation Bonds	Actual Taxable Value of Property	Population	Per Capita	Bond Anticipation Note	Capital Leases	Capital Leases	Per Capita					
2001	-	\$ 1,260,675,000	0.00%	27,407	N/A		\$ 5,715,475 a)	\$ 254,187	\$ 5,969,662	\$ 218	\$ 24,142	0.90%	
2002	-	1,317,668,000	0.00%	27,447	N/A		5,202,286	206,621	5,408,907	197	25,401	0.78%	
2003	-	1,356,348,000	0.00%	27,502	N/A		4,648,680	157,474	4,806,154	175	25,401	0.69%	
2004	-	1,374,606,000	0.00%	27,542	N/A		4,855,000 b)	106,690	4,961,690	180	25,356	0.71%	
2005	-	1,396,033,000	0.00%	27,666	N/A		4,555,000	54,218	4,609,218	167	26,232	0.64%	
2006	-	1,423,495,000	0.00%	27,666	N/A		4,534,667	-	4,534,667	164	26,232	0.62%	
2007	\$ 5,230,000	1,486,361,000	0.35%	27,768	\$ 188		2,277,948	-	7,507,948 c)	270	26,232	1.03%	
2008	5,005,000	1,599,707,000	0.31%	27,768	\$ 180		1,850,811	-	6,855,811	247	28,259	0.87%	
2009	4,775,000	1,647,584,000	0.29%	27,933	\$ 171	1,583,737 d)	1,523,303	-	7,882,040	282	29,434	0.96%	
2010	4,535,000	1,726,353,000	0.26%	27,952	\$ 162	1,583,737	1,405,000	-	7,523,737	269	31,265	0.86%	

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

- a) In addition to \$3.59 million in capital leases, the City issued \$2.125 million of new leases in 2001.
- b) In addition to \$4.06 million in capital leases, the City issued \$800,000 of new leases in 2004.
- c) In addition to \$2.3 million in capital leases, the City issued \$5.23 million in general obligation bonds in 2007.
- d) In 2009, the City drew down \$1.6 million of a \$4.0 million bond anticipation note.
- e) 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									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>General Bonded</b>										
General bonded debt outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,230	\$ 5,005	\$ 4,775	\$ 4,535
Other bonded debt	-	-	-	-	-	-	-	-	1,584	1,584
Total	-	-	-	-	-	-	5,230	5,005	6,359	6,119
Estimated actual property value	\$ 1,260,675	\$ 1,317,668	\$ 1,356,348	\$ 1,374,606	\$ 1,396,033	\$ 1,423,495	\$ 1,486,361	\$ 1,599,707	\$ 1,647,584	\$ 1,726,353
Percentage of estimated actual property value	0%	0%	0%	0%	0%	0%	0.35%	0.31%	0.39%	0.35%
Population	27,407	27,447	27,502	27,542	27,666	27,666	27,768	27,768	27,933	27,952
Per capita	-	-	-	-	-	-	\$ 188	\$ 180	\$ 228	\$ 219
Less: Amounts set aside to repay general debt	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to debt limit	-	-	-	-	-	-	\$ 5,230	\$ 5,005	\$ 6,359	\$ 6,119
Debt Limit	\$ 146,443	\$ 152,450	\$ 156,615	\$ 160,516	\$ 162,989	\$ 169,295	\$ 175,497	\$ 187,364	\$ 194,846	\$ 204,127
Total net debt applicable to limit	\$ 5,716	\$ 5,202	\$ 4,649	\$ 4,855	\$ 4,555	\$ 4,535	\$ 7,508	\$ 6,856	\$ 7,882	\$ 7,524
Legal Debt Limit a)	\$ 140,727	\$ 147,248	\$ 151,966	\$ 155,661	\$ 158,434	\$ 164,760	\$ 167,989	\$ 180,508	\$ 186,964	\$ 196,603
Legal Debt Margin b)	\$ 140,727	\$ 147,248	\$ 151,966	\$ 155,661	\$ 158,434	\$ 164,760	\$ 162,759	\$ 175,503	\$ 180,605	\$ 190,484
Legal debt margin as a percentage of the debt limit	100%	100%	100%	100%	100%	100%	96.9%	97.2%	96.6%	96.9%

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.

### Total Authorized Positions by Fund

	Fiscal Year			Fiscal Year			Fiscal Year		
	2010	2011	2012	2010	2011	2012	2010	2011	2012
	Full-Time			Part-Time			Temporary/Seasonal/ On-Call		
General Fund									
Administration	22.50	22.25	22.25	2.00	2.00	2.00	0.00	0.00	0.00
Finance	33.50	33.75	33.75	2.00	2.00	2.00	1.00	0.00	0.00
Fire	60.00	60.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00
Parks & Recreation	13.00	13.00	13.00	2.00	2.00	2.00	21.00	21.00	21.00
Police	68.75	68.75	68.75	6.00	6.00	5.00	0.00	0.00	0.00
Public Works	23.75	23.75	23.75	0.00	0.00	0.00	0.00	0.00	0.00
General Fund Total	221.50	221.50	221.50	12.00	12.00	11.00	22.00	21.00	21.00
Gas System	28.00	28.00	28.00	0.00	0.00	0.00	3.00	3.00	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	14.00	14.00	2.00	2.00	2.00	1.00	1.00	1.00
Sanitation	18.50	18.50	18.50	0.00	0.00	0.00	0.00	0.00	0.00
Communications	15.25	15.25	15.25	0.00	0.00	0.00	0.00	4.00	4.00
<b>GRAND TOTAL</b>	<b>313.00</b>	<b>313.00</b>	<b>313.00</b>	<b>14.00</b>	<b>14.00</b>	<b>13.00</b>	<b>26.00</b>	<b>29.00</b>	<b>29.00</b>

## Administration Department

<b>PERSONNEL SCHEDULE</b> City Manager	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>011</u></b>			
City Manager	1	1	1
Assistant City Manager	1	1	1
Executive Assistant	1	1	1
Administrative Secretary	1	1	1
	4	4	4

<b>PERSONNEL SCHEDULE</b> City Attorney	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>012</u></b>			
City Attorney	1	1	1
Legal Secretary	1	1	1
	2	2	2

<b>PERSONNEL SCHEDULE</b> City Clerk	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>013</u></b>			
City Clerk	1	1	1
	1	1	1

<b>PERSONNEL SCHEDULE</b> Human Relations	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>016</u></b>			
Executive Director, Human Rights Commission	1	1	1
	1	1	1

<b>PERSONNEL SCHEDULE</b> Community Development	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>017</u></b>			
Code Administrator	0.3	0.3	0.3
Community Development Specialist	1	1	1
	1.3	1.3	1.3

## Administration Department

<b>PERSONNEL SCHEDULE</b> Human Resources	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>124</u></b>			
Director, Human Resources	1	1	1
Human Resources Specialist	1	1	1
Human Resources Assistant	1	1	1
Safety & Training Coordinator	2	2	2
Benefits Coordinator	1	1	1
Office Assistant (Shared with Finance)	0.5	0.25	0
Administrative Technician (Shared with Finance)	0	0	0.25
	<b>6.5</b>	<b>6.25</b>	<b>6.25</b>

<b>PERSONNEL SCHEDULE</b> Code Enforcement	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>233</u></b>			
Code Administrator	0.7	0.7	0.7
Code Inspector, Senior	1	1	1
Administrative Secretary	1	1	1
Code Inspector	2	2	2
Office Assistant (Part-time)	2	2	2
	<b>6.7</b>	<b>6.7</b>	<b>6.7</b>

<b>PERSONNEL SCHEDULE</b> Engineering	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>377</u></b>			
Engineer	1	1	1
Engineering Assistant	1	1	1
	<b>2</b>	<b>2</b>	<b>2</b>

## Finance Department

<b>PERSONNEL SCHEDULE</b> Finance Administration	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>121</u></b>			
Finance Director	1	1	1
Assistant Finance Director	1	1	1
HWU Accounting Manager	1	0	0
Administrative Secretary	1	1	1
Administrative Clerk	1	1	1
Occupational Tax Representative, Senior	1	1	1
Occupational Tax Representative, (Part-time)	1	1	1
Occupational Tax Representative, (Seasonal)	1	0	0
Office Assistant (Shared with Human Resources)	0.5	0.25	0
Administrative Technician (Shared with H.R.)	0	0	0.25
	8.5	6.25	6.25

<b>PERSONNEL SCHEDULE</b> Information Technology	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>122</u></b>			
Information Systems Manager	1	1	1
Application Development Supervisor	1	1	1
Programmer / Analyst	1	1	1
Personal Computer Support Specialist	1	1	1
Network Administrator	1	1	1
I.T. Operations Technician	0	1	1
Data Entry Operator, Senior	1	0	0
	6	6	6

## Finance Department

<b>PERSONNEL SCHEDULE</b> Accounting	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>123</u></b>			
Accounting Manager	1	1	1
Revenue Supervisor	1	0	0
Account Technician, Senior	1	0	0
Account Technician	3	2	2
Utility Billing Supervisor	1	1	1
Account Representative	6	0	0
Office Assistant/Switchboard	1	0	0
Utilities Servicer	3	3	3
Meter Reader	4	4	4
Meter Reader (Part-time)	1	1	1
	22	12	12
<b>PERSONNEL SCHEDULE</b> Treasury	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>125</u></b>			
HWU Accounting Manager	0	1	1
Revenue Supervisor	0	1	1
Account Technician, Senior	0	1	1
Account Technician	0	1	1
Account Representative	0	6	6
Office Assistant/Switchboard	0	1	1
Office Assistant (Shared with H.R.)	0	0.5	0
Administrative Technician (Shared with H.R.)	0	0	0.5
	0	11.5	11.5

## Fire Department

<b>PERSONNEL SCHEDULE</b> Fire <u>232</u>	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Fire Chief	1	1	1
Assistant Fire Chief	3	3	3
Fire Captain	3	3	3
Fire Lieutenant	12	12	12
Fire Driver - Engineer	18	18	18
Firefighter	21	21	21
Administrative Secretary	1	1	1
Secretary	1	1	1
	60	60	60

## Parks and Recreation Department

<b>PERSONNEL SCHEDULE</b> Parks	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>451</u></b>			
Parks and Cemeteries Superintendent	0.5	0.5	0.5
Grounds / Maintenance Worker	4	4	4
Landscape Technician	2	2	2
	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>

<b>PERSONNEL SCHEDULE</b> Golf	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>452</u></b>			
Golf Course Maintenance Worker	1	1	1
Seasonal Grounds / Maintenance Worker	3	3	3
	<b>4</b>	<b>4</b>	<b>4</b>

<b>PERSONNEL SCHEDULE</b> Municipal Pool	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>454</u></b>			
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
	<b>18.25</b>	<b>18.25</b>	<b>18.25</b>

<b>PERSONNEL SCHEDULE</b> Recreation	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>456</u></b>			
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
	<b>7.25</b>	<b>7.25</b>	<b>7.25</b>

## Police Department

PERSONNEL SCHEDULE Police	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>231</u></b>			
Police Chief	1	1	1
Deputy Police Chief	1	1	1
Police Major	1.75	1.75	1.75
Police Lieutenant	3	3	3
Police Sergeant	6	6	6
Police Detective	5	5	6
Police Identification Officer	1	1	0
Police Officer	39	39	39
Police Officer (COPS Grant)	3	3	3
Parking Enforcement Officer	1	1	1
School Crossing Guard	6	6	5
System Administrator	1	1	1
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
	74.75	74.75	73.75

## Public Works Department

<b>PERSONNEL SCHEDULE</b> Public Works Administration	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>341</u></b>			
Public Works Director	1	1	1
Secretary, Senior	0.5	0.5	0.5
	1.5	1.5	1.5

<b>PERSONNEL SCHEDULE</b> Municipal Facilities	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>014</u></b>			
Municipal Facilities Superintendent	1	1	1
Secretary, Senior	0.5	0.5	0.5
Municipal Facilities Worker, Senior	1	1	1
Municipal Facilities Worker	2	2	2
Municipal Facilities Assistant	2	2	2
	6.5	6.5	6.5

<b>PERSONNEL SCHEDULE</b> Traffic Control	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>234</u></b>			
Street Superintendent	0.25	0.25	0.25
Secretary, Senior	0.5	0.5	0.5
Equipment Operator, Senior	2	2	2
Crew Worker, Senior	1	1	1
Crew Worker	3	3	3
	6.75	6.75	6.75

<b>PERSONNEL SCHEDULE</b> Central Garage	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>366</u></b>			
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

<b>PERSONNEL SCHEDULE</b> Gas Administration	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>771</u></b>			
Gas System Director	1	1	1
Gas Operations Manager	1	1	1
Administrative Secretary	1	1	1
Engineering Technician	1	1	1
Engineering Technician, Temporary	0	1	1
Seasonal Assistant Drafter	1	1	0
	<b>5</b>	<b>6</b>	<b>5</b>

<b>PERSONNEL SCHEDULE</b> Gas Distribution			
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>772</u></b>			
Gas Distribution Engineer	1	1	1
Gas Distribution Superintendent	1	1	1
Gas Technical Supervisor	1	1	1
Secretary	1	1	1
Maintenance Welder	1	1	1
Gas Construction Supervisor	1	1	1
Gas Distribution Crew Leader	3	3	3
Gas Servicer	2	2	2
Gas Measurement Technician, Senior	0	1	1
Inventory Control Technician	1	1	1
Equipment Operator, Senior	3	3	3
Gas Measurement Technician	2	1	1
Gas Distribution Technician	4	4	3
Gas System Worker	3	3	3
Seasonal Gas System Worker	3	3	3
	<b>27</b>	<b>27</b>	<b>26</b>

## Cemetery Fund

PERSONNEL SCHEDULE Cemeteries	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>453</u></b>			
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 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>342</u></b>			
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 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>015</u></b>			
Mass Transit Director	1	1	1
Transit Supervisor	1	1	1
Office Assistant	1	1	1
Bus / Vehicle Mechanic	1	1	1
Bus Operator	9	9	9
Bus Operator (Part-time)	2	2	2
Bus Operator (On-Call)	1	1	1
Bus Preventive Maintenance Technician	1	1	1
	17	17	17

## Sanitation Fund

<b>PERSONNEL SCHEDULE</b> Sanitation Collection	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>344</u></b>			
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
	<b>14</b>	<b>14</b>	<b>14</b>

<b>PERSONNEL SCHEDULE</b> Landfill	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>345</u></b>			
Sanitation Superintendent	0.5	0.5	0.5
Heavy Equipment Operator	3	3	3
Scale Operator	0.25	0.25	0.25
	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>

<b>PERSONNEL SCHEDULE</b> Transfer Station	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>346</u></b>			
Scale Operator	0.75	0.75	0.75
	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>

## 911 Fund

PERSONNEL SCHEDULE 911	Authorized Positions		
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b><u>018</u></b>			
Deputy Police Chief	0	0	0
Police Major	0.25	0.25	0.25
Communications Supervisor	1	1	1
Communications Officer	14	14	14
Communications Officer (on-call)	0	4	4
	15.25	19.25	19.25

**City of Henderson, Kentucky**  
**Grade & Salary Ranges**  
**Effective July 1, 2011**

<u>Grade</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
1	17,366.42	20,840.38	25,180.88
2	18,394.46	22,072.25	26,671.14
3	19,421.40	23,305.25	28,161.43
4	20,449.45	24,538.21	29,650.57
5	21,476.37	25,771.19	31,140.85
6	22,502.17	27,004.17	32,628.89
7	23,531.33	28,237.17	34,120.27
8	24,557.14	29,469.01	35,608.31
9	25,585.19	30,702.01	37,098.58
10	26,612.11	31,934.99	38,588.84
11	27,640.14	33,166.83	40,076.88
12	28,667.08	34,400.93	41,567.16
13	29,694.01	35,632.81	43,056.31
13.5	32,215.67	37,635.44	43,056.31
14	30,722.06	36,865.80	44,547.71
15	31,748.97	38,098.77	46,034.63
15.5	32,906.21	39,470.97	46,034.63
16	32,775.90	39,330.65	47,524.88
17	33,803.95	40,563.62	49,015.17
18	34,830.88	41,796.60	50,505.43
19	35,857.81	43,029.58	51,994.59
20	36,884.73	44,262.56	53,482.64
21	37,912.77	45,495.55	54,974.02
22	38,939.68	46,727.42	56,462.06
23	39,966.62	47,960.39	57,952.32
24	40,994.67	49,193.38	59,442.59
25	42,021.60	50,425.24	60,931.74
26	43,049.63	51,659.33	62,420.90
27	44,075.45	53,322.25	63,910.05
28	45,104.59	54,124.19	65,401.46
29	46,130.42	55,357.15	66,888.37
30	47,159.56	56,590.15	68,380.89
31	48,185.37	57,822.02	69,868.91
32	49,213.42	59,054.98	71,359.19
33	50,240.35	60,287.97	72,848.34
34	51,266.16	61,520.96	74,336.37
35	52,295.32	62,753.93	75,827.77
36	53,321.12	63,985.80	77,316.91
37	54,350.28	65,219.89	78,807.18
38	55,376.09	66,451.76	80,296.34
39	56,404.14	67,683.62	81,785.50
40	57,431.05	68,917.72	83,274.65
41	58,457.99	70,149.59	84,763.82
42	59,486.04	71,382.57	86,255.20
43	60,512.96	72,615.56	87,743.23
44	61,541.00	73,848.52	89,234.61
45	62,567.92	75,080.40	90,722.66
46	63,594.87	76,313.38	92,212.93
47	64,621.78	77,546.36	93,703.19
48	65,648.70	78,779.33	95,190.14
49	66,676.76	80,012.33	96,681.51
50	67,703.68	81,244.19	98,170.66

**City of Henderson, Kentucky  
Job Classifications & Grades  
Effective July 1, 2011**

<b>Code</b>	<b>Grade</b>	<b>Classification Title</b>	<b><u>FLSA</u></b>
<b>A</b>			
0301	7	Account Clerk	N
0306	9	Account Representative	N
0304	11	Account Technician	N
0305	14	Account Technician, Senior	N
0318	33	Accounting Manager	E
0307	9	Administrative Clerk	N
0063	14	Administrative Secretary	N
0308	11	Administrative Technician	N
0229	31	Application Development Supervisor	E
0319	33	Assistant Finance Director	E
1110	27	Assistant Fire Chief	N
<b>B</b>			
0062	14	Benefits Coordinator	N
3701	10	Bus Operator	N
4204	10	Bus Preventive Maintenance Technician	N
4210	15	Bus/Vehicle Mechanic	N
<b>C</b>			
0020	25	City Clerk	E
2320	37	City Engineer	E
1210	30	Code Administrator	E
1204	16	Code Inspector	N
1208	24	Code Inspector, Senior	N
1300	10	Communications Officer	N
1310	18	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
<b>D</b>			
0201	8	Data Entry Operator	N
1016	35	Deputy Police Chief	E
0320	43	Director, Finance	E
3020	45	Director, Gas System	E
0520	38	Director, Human Resources	E
3720	32	Director, Mass Transit	E
7020	38	Director, Parks & Recreation	E
4120	43	Director, Public Works	E
<b>E</b>			
2310	31	Engineer	E
2302	24	Engineering Assistant	E
3104	13	Engineering Technician	N
4040	9	Equipment Operator	N
4041	11	Equipment Operator, Senior	N
0010	17	Executive Assistant	N
8020	21	Executive Director, Human Relations Commission	E

**City of Henderson, Kentucky  
Job Classifications & Grades  
Effective July 1, 2011**

<b>Code</b>	<b>Grade</b>	<b>Classification Title</b>	<b><u>FLSA</u></b>
<b>F</b>			
1106	20	Fire Captain	N
1120	43	Fire Chief	E
1103	15.5	Fire Driver - Engineer	N
1104	18	Fire Lieutenant	N
1102	13.5	Firefighter	N
1100	13.5	Firefighter-In-Training (hrly)	N
1101	13.5	Firefighter-In-Training (shift)	N
<b>G</b>			
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
3000	10	Gas Distribution Technician	N
3101	11	Gas Measurement Technician	N
3102	13	Gas Measurement Technician, Senior	N
3010	37	Gas Operations Manager	E
3108	14	Gas Servicer	N
3012	9	Gas System Worker	N
3110	21	Gas Technical Supervisor	N
9020	44	General Counsel	E
4006	9	Golf Course Maintenance Worker	N
4000	5	Grounds/Maintenance Worker	N
<b>H</b>			
4043	14	Heavy Equipment Operator	N
4044	15	Heavy Equipment Operator, Senior	N
0508	12	Human Resources Assistant	N
0510	17	Human Resources Specialist	N
4316	33	HWU Accounting Manager	E
0063	14	HWU Administrative Assistant	N
4317	31	HWU Automation Manager	E
4336	18	HWU Automation Specialist	N
4308	37	HWU Chief Engineer	E
4343	43	HWU Chief Financial Officer	E
4337	18	HWU Construction Inspector	N
4310	42	HWU Director of Utility Operations	E
3104	13	HWU Engineering Technician	N
4332	24	HWU GIS Manager	E
4331	33	HWU Information System Manager	E
0302	10	HWU Inventory Control Technician	N
4350	15	HWU Laboratory Technician	N
4325	10	HWU Maintenance Technician	N
4327	18	HWU Maintenance Technician, Senior	N
4206	14	HWU Mechanic	N
4352	15	HWU Pretreatment Coordinator	N
4314	31	HWU Projects & Compliance Manager	E

**City of Henderson, Kentucky**  
**Job Classifications & Grades**  
**Effective July 1, 2011**

Code	Grade	Classification Title	<u>FLSA</u>
<b>H (continued)</b>			
4328	25	HWU Purchasing Manager	E
4300	1	HWU Seasonal Position	N
0060	9	HWU Secretary	N
4318	35	HWU Treatment Manager	E
4313	10	HWU Utility Locator	N
4302	17	HWU Utility System Crew Leader	N
4304	17	HWU Utility System Specialist	N
4311	30	HWU Utility System Superintendent	E
4312	9	HWU Utility System Worker I	N
4315	11	HWU Utility System Worker II	N
4319	14	HWU Utility System Worker III	N
4334	21	HWU Wastewater Treatment Operator, Chief	N
4330	10	HWU Wastewater Treatment Operator I	N
4326	16	HWU Wastewater Treatment Operator II	N
4354	15	HWU Water Quality Specialist	N
4333	21	HWU Water Treatment Operator, Chief	N
4321	10	HWU Water Treatment Operator I	N
4324	16	HWU Water Treatment Operator II	N
3100	16	HWU Welder/Fabricator	N
<b>I</b>			
0231	33	Information Systems Manager	E
0210	13	Information Technology Operations Technician	N
0302	10	Inventory Control Technician	N
<b>L</b>			
4007	7	Landscape Technician	N
0064	13	Legal Secretary	N
<b>M</b>			
3100	16	Maintenance Welder	N
3301	7	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
<b>N</b>			
0213	22	Network Administrator	N
<b>O</b>			
0390	14	Occupational Tax Representative, Senior	N
0391	9	Occupational Tax Representative	N
0112	7	Office Assistant	N

**City of Henderson, Kentucky  
Job Classifications & Grades  
Effective July 1, 2011**

<b>Code</b>	<b>Grade</b>	<b>Classification Title</b>	<b><u>FLSA</u></b>
<b>P</b>			
1000	7	Parking Enforcement Officer	N
4101	21	Parks and Cemeteries Superintendent	E
0215	16	PC Support Specialist	N
1020	44	Police Chief	E
1012	22	Police Lieutenant	E
1014	27	Police Major	E
1004	13.5	Police Officer	N
1008	18	Police Sergeant	N
0221	24	Programmer/Analyst	N
<b>R</b>			
7005	8	Recreation Center Worker	N
7006	15	Recreation Facilities Supervisor	E
7010	23	Recreation Program Manager	E
03100	17	Revenue Supervisor	N
<b>S</b>			
0515	20	Safety & Training Coordinator	N
4108	30	Sanitation Superintendent	E
4001	5	Sanitation Worker	N
4002	6	Sanitation Worker, Senior	N
4005	6	Scale Operator	N
1001	3	School Crossing Guard	N
0060	9	Secretary	N
0061	11	Secretary, Senior	N
9008	22	Staff Attorney	E
9010	31	Staff Attorney, Senior	E
4110	30	Street Superintendent	E
0212	17	System Administrator	N
<b>T</b>			
3710	16	Transit Supervisor	N
<b>U</b>			
3308	17	Utility Billing Supervisor	N
3303	12	Utilities Servicer	N
<b>V</b>			
4206	14	Vehicle Mechanic	N
4203	8	Vehicle Servicer	N
4202	6	Vehicle Servicer Helper	N

**City of Henderson, Kentucky  
Job Classifications & Grades  
Effective July 1, 2011**

<b>Code</b>	<b>Grade</b>	<b>Classification Title</b>	<b><u>FLSA</u></b>
4300	1	HWU Seasonal Position	N
6000	3	Custodial Worker	N
1001	3	School Crossing Guard	N
4000	5	Grounds/Maintenance Worker	N
4001	5	Sanitation Worker	N
4003	6	Crew Worker	N
4002	6	Sanitation Worker, Senior	N
4005	6	Scale Operator	N
4202	6	Vehicle Servicer Helper	N
0301	7	Account Clerk	N
4007	7	Landscape Technician	N
3301	7	Meter Reader	N
0112	7	Office Assistant	N
1000	7	Parking Enforcement Officer	N
0201	8	Data Entry Operator	N
6102	8	Municipal Facilities Assistant	N
7005	8	Recreation Center Worker	N
4203	8	Vehicle Servicer	N
0306	9	Account Representative	N
0307	9	Administrative Clerk	N
4004	9	Crew Worker, Senior	N
4040	9	Equipment Operator	N
3012	9	Gas System Worker	N
4006	9	Golf Course Maintenance Worker	N
0060	9	HWU Secretary	N
4312	9	HWU Utility System Worker I	N
0391	9	Occupational Tax Representative	N
0060	9	Secretary	N
3701	10	Bus Operator	N
4204	10	Bus Preventive Maintenance Technician	N
1300	10	Communications Officer	N
3000	10	Gas Distribution Technician	N
0302	10	HWU Inventory Control Technician	N
4325	10	HWU Maintenance Technician	N
4313	10	HWU Utility Locator	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
0308	11	Administrative Technician	N
4041	11	Equipment Operator, Senior	N
3101	11	Gas Measurement Technician	N
4315	11	HWU Utility System Worker II	N
0061	11	Secretary, Senior	N
0508	12	Human Resources Assistant	N
3303	12	Utilities Servicer	N
3104	13	Engineering Technician	N
3102	13	Gas Measurement Technician, Senior	N
3104	13	HWU Engineering Technician	N

**City of Henderson, Kentucky  
Job Classifications & Grades  
Effective July 1, 2011**

<b>Code</b>	<b>Grade</b>	<b>Classification Title</b>	<b><u>FLSA</u></b>
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 (hrly)	N
1101	13.5	Firefighter-In-Training (shift)	N
1004	13.5	Police Officer	N
0305	14	Account Technician, Senior	N
0063	14	Administrative Secretary	N
0062	14	Benefits Coordinator	N
3108	14	Gas Servicer	N
4043	14	Heavy Equipment Operator	N
0063	14	HWU Administrative Assistant	N
4206	14	HWU Mechanic	N
4319	14	HWU Utility System Worker III	N
0390	14	Occupational Tax Representative, Senior	N
4206	14	Vehicle Mechanic	N
4210	15	Bus/Vehicle Mechanic	N
4044	15	Heavy Equipment Operator, Senior	N
4350	15	HWU Laboratory Technician	N
4352	15	HWU Pretreatment Coordinator	N
4354	15	HWU Water Quality Specialist	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
4326	16	HWU Wastewater Treatment Operator II	N
4324	16	HWU Water Treatment Operator II	N
3100	16	HWU Welder/Fabricator	N
3100	16	Maintenance Welder	N
0215	16	PC Support Specialist	N
3710	16	Transit Supervisor	N
0010	17	Executive Assistant	N
3002	17	Gas Distribution Crew Leader	N
0510	17	Human Resources Specialist	N
4302	17	HWU Utility System Crew Leader	N
4304	17	HWU Utility System Specialist	N
03100	17	Revenue Supervisor	N
0212	17	System Administrator	N
3308	17	Utility Billing Supervisor	N
1310	18	Communications Supervisor	E
1104	18	Fire Lieutenant	N
4336	18	HWU Automation Specialist	N
4337	18	HWU Construction Inspector	N
4327	18	HWU Maintenance Technician, Senior	N
1008	18	Police Sergeant	N
1106	20	Fire Captain	N
0515	20	Safety & Training Coordinator	N

**City of Henderson, Kentucky**  
**Job Classifications & Grades**  
**Effective July 1, 2011**

<b>Code</b>	<b>Grade</b>	<b>Classification Title</b>	<b><u>FLSA</u></b>
8020	21	Executive Director, Human Relations Commission	E
3004	21	Gas Construction Supervisor	N
3110	21	Gas Technical Supervisor	N
4334	21	HWU Wastewater Treatment Operator, Chief	N
4333	21	HWU Water Treatment Operator, Chief	N
4101	21	Parks and Cemeteries Superintendent	E
0213	22	Network Administrator	N
1012	22	Police Lieutenant	E
9008	22	Staff Attorney	E
7010	23	Recreation Program Manager	E
1208	24	Code Inspector, Senior	N
2302	24	Engineering Assistant	E
4332	24	HWU GIS Manager	E
0221	24	Programmer/Analyst	N
0020	25	City Clerk	E
4328	25	HWU Purchasing Manager	E
1110	27	Assistant Fire Chief	N
1014	27	Police Major	E
4106	28	Garage Superintendent	E
1210	30	Code Administrator	E
3006	30	Gas Distribution Superintendent	E
4311	30	HWU Utility System Superintendent	E
4108	30	Sanitation Superintendent	E
4110	30	Street Superintendent	E
0229	31	Application Development Supervisor	E
2310	31	Engineer	E
4317	31	HWU Automation Manager	E
4314	31	HWU Projects & Compliance Manager	E
6110	31	Municipal Facilities Superintendent	E
9010	31	Staff Attorney, Senior	E
3720	32	Director, Mass Transit	E
0318	33	Accounting Manager	E
0319	33	Assistant Finance Director	E
3008	33	Gas Distribution Engineer	E
4316	33	HWU Accounting Manager	E
4331	33	HWU Information System Manager	E
0231	33	Information Systems Manager	E
1016	35	Deputy Police Chief	E
4318	35	HWU Treatment Manager	E
2320	37	City Engineer	E
3010	37	Gas Operations Manager	E
4308	37	HWU Chief Engineer	E
0520	38	Director, Human Resources	E
7020	38	Director, Parks & Recreation	E
4310	42	HWU Director of Utility Operations	E
0320	43	Director, Finance	E
4120	43	Director, Public Works	E
1120	43	Fire Chief	E
4343	43	HWU Chief Financial Officer	E

**City of Henderson, Kentucky  
Job Classifications & Grades  
Effective July 1, 2011**

<b>Code</b>	<b>Grade</b>	<b>Classification Title</b>	<b><u>FLSA</u></b>
9020	44	General Counsel	E
1020	44	Police Chief	E
3020	45	Director, Gas System	E

GENERAL FUND REVENUE AND EXPENSE SUMMARY							
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Taxes	\$ 14,991,430	\$ 16,276,069	\$ 16,226,200	\$ 16,011,000	\$ 16,572,300	\$ 561,300	3.5%
Service Charges & Fees	527,499	502,106	515,000	473,600	511,300	37,700	8.0%
Fines	23,007	15,010	20,500	21,200	21,200	-	0.0%
Licenses & Permits	73,827	88,624	94,300	74,500	85,000	10,500	14.1%
Rents & Concessions	114,894	109,702	141,000	111,400	123,400	12,000	10.8%
Sales of Surplus Property	11,362	90,162	1,172,200	1,165,700	17,000	(1,148,700)	-98.5%
Other	2,940,815	3,367,664	4,132,567	4,347,900	3,976,100	(371,800)	-8.6%
In Lieu of Tax Payments	3,127,702	3,132,438	3,133,590	3,132,700	3,133,700	1,000	0.0%
Reserved Fund Balance	-	-	445,803	385,000	60,000	(325,000)	-84.4%
Unreserved Fund Balance	-	-	-	650,000	875,000	225,000	34.6%
<b>Total Revenue</b>	<b>\$ 21,810,535</b>	<b>\$ 23,581,775</b>	<b>\$ 25,881,160</b>	<b>\$ 26,373,000</b>	<b>\$ 25,375,000</b>	<b>\$ (998,000)</b>	<b>-3.8%</b>
<b>Expenditures:</b>							
Personnel Services	\$ 15,408,684	\$ 15,720,606	\$ 16,866,830	\$ 16,777,180	\$ 17,379,320	\$ 602,140	3.6%
Supplies	649,858	636,700	748,990	721,470	851,370	129,900	18.0%
Maintenance	630,400	540,972	731,200	688,330	646,370	(41,960)	-6.1%
Services	1,836,580	1,919,675	1,893,400	2,018,470	2,104,570	86,100	4.3%
Sundry	397,080	412,148	387,010	390,250	397,250	7,000	1.8%
Debt	413,157	194,970	131,970	298,500	173,410	(125,090)	-41.9%
Capital	366,114	536,383	1,141,640	1,456,200	885,180	(571,020)	-39.2%
Transfers	1,436,297	1,873,726	3,880,120	4,102,600	2,937,530	(1,165,070)	-28.4%
<b>Total Expenditures</b>	<b>\$ 21,138,170</b>	<b>\$ 21,835,180</b>	<b>\$ 25,781,160</b>	<b>\$ 26,453,000</b>	<b>\$ 25,375,000</b>	<b>\$ (1,078,000)</b>	<b>-4.1%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 672,366	\$ 1,746,595	\$ 100,000	\$ (80,000)	\$ -		
Fund Balance 7/1	\$ 2,648,312	\$ 3,320,678	\$ 5,067,273	\$ 5,067,273	\$ 5,167,273		
Fund Balance 6/30	\$ 3,320,678	\$ 5,067,273	\$ 5,167,273	\$ 4,987,273	\$ 5,167,273		

GAS FUND REVENUE AND EXPENSE SUMMARY							
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Gas Sales	\$ 24,436,881	\$ 20,094,824	\$ 19,200,000	\$ 22,974,000	\$ 22,736,000	\$ (238,000)	-1.0%
Penalties	136,579	116,438	70,000	70,000	75,000	5,000	7.1%
Taxable Sales	1,957	4,622	1,500	1,500	1,500	-	0.0%
Service / Main Lines	4,318	22,359	11,000	4,000	4,000	-	0.0%
Service Charges	15,518	14,367	14,500	17,000	14,500	(2,500)	-14.7%
Interest	102,960	54,787	40,000	60,400	40,000	(20,400)	-33.8%
Other	103,263	185,335	88,600	193,000	10,000	(183,000)	-94.8%
Sale of Surplus Property	663	-	-	100	-	(100)	-100.0%
PEAK Rebate	1,026,680	85,014	220,000	250,000	225,000	(25,000)	-10.0%
Transportation/Adm. Fee	-	2,383	-	-	-	-	N/A
<b>Total Revenue</b>	<b>\$ 25,828,819</b>	<b>\$ 20,580,129</b>	<b>\$ 19,645,600</b>	<b>\$ 23,570,000</b>	<b>\$ 23,106,000</b>	<b>\$ (464,000)</b>	<b>-2.0%</b>
<b>Expenditures:</b>							
Personnel Services	\$ 1,630,928	\$ 1,650,651	\$ 1,862,640	\$ 1,862,340	\$ 1,991,130	\$ 128,790	6.9%
Cost of Natural Gas	21,288,651	15,871,388	15,000,000	17,850,000	17,615,000	(235,000)	-1.3%
Supplies	75,999	78,965	82,540	98,100	99,710	1,610	1.6%
Maintenance	285,638	269,212	422,950	455,430	337,570	(117,860)	-25.9%
Services	185,618	134,779	177,260	241,340	224,110	(17,230)	-7.1%
Sundry	2,473,091	2,483,922	2,550,890	2,550,850	2,586,850	36,000	1.4%
Capital	38,711	16,073	271,500	511,940	251,630	(260,310)	-50.8%
<b>Total Expenditures</b>	<b>\$ 25,978,636</b>	<b>\$ 20,504,990</b>	<b>\$ 20,367,780</b>	<b>\$ 23,570,000</b>	<b>\$ 23,106,000</b>	<b>\$ (464,000)</b>	<b>-2.0%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (149,817)	\$ 75,139	\$ (722,180)	\$ -	\$ -		
Fund Balance 7/1	\$ 9,573,888	\$ 9,424,071	\$ 9,499,210	\$ 9,499,210	\$ 8,777,030		
Fund Balance 6/30	\$ 9,424,071	\$ 9,499,210	\$ 8,777,030	\$ 9,499,210	\$ 8,777,030		

PUBLIC WAY IMPROVEMENT FUND REVENUE AND EXPENSE SUMMARY							
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Interest	\$ 1,802	\$ 137	\$ 370	\$ 200	\$ 200	\$ -	0.0%
State	68,930	-	-	-	-	-	N/A
Municipal Aid	481,452	525,449	525,800	525,800	525,800	-	0.0%
Local Gov't Economic Assist.	134,435	116,995	130,500	121,000	131,000	10,000	8.3%
Henderson Water Utility	80,560	92,895	60,000	30,000	50,000	20,000	66.7%
Miscellaneous	8,369	6,872	5,500	5,000	5,000	-	0.0%
Transfer from General	475,000	543,000	565,000	670,000	685,000	15,000	2.2%
<b>Total Revenue</b>	<b>\$ 1,250,548</b>	<b>\$ 1,285,348</b>	<b>\$ 1,287,170</b>	<b>\$ 1,352,000</b>	<b>\$ 1,397,000</b>	<b>\$ 45,000</b>	<b>3.3%</b>
<b>Expenditures:</b>							
Personnel Services	\$ 637,621	\$ 643,736	\$ 681,580	\$ 683,760	\$ 692,540	\$ 8,780	1.3%
Supplies	65,719	56,053	69,440	71,730	77,700	5,970	8.3%
Maintenance	545,407	534,638	503,000	557,650	593,300	35,650	6.4%
Services	9,430	9,668	12,600	17,860	12,460	(5,400)	-30.2%
Sundry	17,115	22,234	20,550	21,000	21,000	-	0.0%
<b>Total Expenditures</b>	<b>\$ 1,275,292</b>	<b>\$ 1,266,329</b>	<b>\$ 1,287,170</b>	<b>\$ 1,352,000</b>	<b>\$ 1,397,000</b>	<b>\$ 45,000</b>	<b>3.3%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (24,744)	\$ 19,019	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ (76,852)	\$ (101,596)	\$ (82,577)	\$ (82,577)	\$ (82,577)		
Fund Balance 6/30	\$ (101,596)	\$ (82,577)	\$ (82,577)	\$ (82,577)	\$ (82,577)		

SANITATION FUND REVENUE AND EXPENSE SUMMARY							
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Collection Fees	\$ 1,991,741	\$ 1,910,843	\$ 1,973,000	\$ 1,910,000	\$ 2,129,000	\$ 219,000	11.5%
Transfer Station Fees	169,473	276,209	337,150	200,000	345,000		
Recycling Fees	115,802	121,778	122,000	117,000	122,000	5,000	4.3%
Interest	61,063	57,700	19,620	39,700	19,160	(20,540)	-51.7%
Sale of Scrap and Equipment	20,426	30,339	44,500	20,000	28,000	8,000	40.0%
Revenue from County	85,000	87,120	89,300	89,300	91,540	2,240	2.5%
Transfer from General	-	207,000	211,000	257,000	-	(257,000)	-100.0%
Other	135,539	3,321	500	4,000	5,300	1,300	32.5%
<b>Total Revenue</b>	<b>\$ 2,579,044</b>	<b>\$ 2,694,310</b>	<b>\$ 2,797,070</b>	<b>\$ 2,637,000</b>	<b>\$ 2,740,000</b>	<b>\$ 103,000</b>	<b>3.9%</b>
<b>Expenditures:</b>							
Personnel Services	\$ 1,006,469	\$ 1,012,239	\$ 1,080,070	\$ 1,064,830	\$ 1,088,820	\$ 23,990	2.3%
Supplies	83,266	75,782	76,430	86,300	102,740	16,440	19.0%
Maintenance	157,881	124,131	149,700	159,800	158,500	(1,300)	-0.8%
Services	1,153,889	1,246,184	1,330,500	1,147,960	1,323,670	175,710	15.3%
Sundry	169,298	151,174	205,040	214,110	222,270	8,160	3.8%
Capital	-	-	99,530	120,000	-	(120,000)	-100.0%
<b>Total Expenditures</b>	<b>\$ 2,570,803</b>	<b>\$ 2,609,510</b>	<b>\$ 2,941,270</b>	<b>\$ 2,793,000</b>	<b>\$ 2,896,000</b>	<b>\$ 103,000</b>	<b>3.7%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 8,241	\$ 84,800	\$ (144,200)	\$ (156,000)	\$ (156,000)		
Fund Balance 7/1	\$ 38,385	\$ 46,626	\$ 131,426	\$ 131,426	\$ (12,774)		
Fund Balance 6/30	\$ 46,626	\$ 131,426	\$ (12,774)	\$ (24,574)	\$ (168,774)		

MASS TRANSIT FUND REVENUE AND EXPENSE SUMMARY							
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
Revenues:							
Bus Fares	\$ 35,399	\$ 36,104	\$ 37,000	\$ 33,000	\$ 36,000	\$ 3,000	9.1%
FTA Grant	817,879	958,176	981,000	991,000	779,540	(211,460)	-21.3%
State Grant	29,232	29,369	46,000	52,000	33,800	(18,200)	-35.0%
Local Share (General Fund)	491,000	487,000	531,000	536,000	535,000	(1,000)	-0.2%
Interest	840	302	90	1,000	660	-	0.0%
Other	3,483	12,025	8,730	4,000	4,000	-	0.0%
Total Revenue	\$ 1,377,834	\$ 1,522,976	\$ 1,603,820	\$ 1,617,000	\$ 1,389,000	\$ (227,660)	-14.1%
Expenditures:							
Personnel Services	\$ 794,108	\$ 874,674	\$ 935,940	\$ 925,530	\$ 964,430	\$ 38,900	4.2%
Supplies	81,833	81,603	95,290	95,140	109,230	14,090	14.8%
Maintenance	81,242	57,568	63,450	73,900	74,200	300	0.4%
Services	123,843	129,575	144,360	157,650	162,160	4,510	2.9%
Sundry	30,038	39,366	34,780	34,780	34,780	-	0.0%
Capital	298,433	367,191	330,000	330,000	44,200	(285,800)	-86.6%
Total Expenditures	\$ 1,409,498	\$ 1,549,977	\$ 1,603,820	\$ 1,617,000	\$ 1,389,000	\$ (228,000)	-14.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ (31,664)	\$ (27,001)	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 105,354	\$ 73,690	\$ 46,689	\$ 46,689	\$ 46,689		
Fund Balance 6/30	\$ 73,690	\$ 46,689	\$ 46,689	\$ 46,689	\$ 46,689		

EMERGENCY COMMUNICATIONS FUND REVENUE AND EXPENSE SUMMARY							
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
Revenues:							
911 Telephone Revenue	\$ 386,203	\$ 410,375	\$ 440,000	\$ 420,000	\$ 467,000	\$ 47,000	11.2%
911 Wireless Revenue	167,060	191,145	200,000	180,000	200,000	20,000	11.1%
State Grant	-	-	55,580	56,000	-	(56,000)	-100.0%
Transfer from General	253,000	231,500	249,000	303,000	319,000	16,000	5.3%
Revenue from County	73,285	82,586	83,000	100,000	106,000	6,000	6.0%
Interest	268	98	100	-	-	-	N/A
Total Revenue	\$ 879,817	\$ 915,704	\$ 1,027,680	\$ 1,059,000	\$ 1,092,000	\$ 33,000	3.1%
Expenditures:							
Personnel Services	\$ 596,612	\$ 731,363	\$ 780,900	\$ 831,260	\$ 896,110	\$ 64,850	7.8%
Supplies	8,861	10,036	10,630	6,860	20,830	13,970	203.6%
Maintenance	62,416	35,136	41,130	33,780	33,230	(550)	-1.6%
Services	176,637	111,813	136,420	131,100	141,830	10,730	8.2%
Capital	9,010	-	58,600	56,000	-	(56,000)	-100.0%
Total Expenditures	\$ 853,536	\$ 888,348	\$ 1,027,680	\$ 1,059,000	\$ 1,092,000	\$ 33,000	3.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ 26,281	\$ 27,356	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 92,770	\$ 119,051	\$ 146,407	\$ 146,407	\$ 146,407		
Fund Balance 6/30	\$ 119,051	\$ 146,407	\$ 146,407	\$ 146,407	\$ 146,407		

CIVIL SERVICE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Interest (Net of Trustee Fees)	\$ 6,877	\$ 897	\$ 100	\$ 180	\$ -	\$ (180)	-100.0%
Employee Contributions	2,306	2,234	2,200	2,400	2,400	-	0.0%
Employer Match	2,306	2,234	2,200	2,400	2,400	-	0.0%
Transfer from General	-	-	160,000	237,000	239,000	2,000	0.8%
Taxes	269,027	10,352	1,500	-	200	200	N/A
<b>Total Revenues</b>	<b>\$ 280,516</b>	<b>\$ 15,717</b>	<b>\$ 166,000</b>	<b>\$ 241,980</b>	<b>\$ 244,000</b>	<b>\$ 2,020</b>	<b>0.8%</b>
<b>Expenditures:</b>							
Pension Benefits	\$ 220,692	\$ 212,341	\$ 210,110	\$ 213,580	\$ 216,970	\$ 3,390	1.6%
Health Benefits	-	18,152	21,800	25,000	24,000	(1,000)	-4.0%
Other	2,577	2,844	2,550	3,400	3,030	(370)	-10.9%
<b>Total Expenditures</b>	<b>\$ 223,269</b>	<b>\$ 233,337</b>	<b>\$ 234,460</b>	<b>\$ 241,980</b>	<b>\$ 244,000</b>	<b>\$ 2,020</b>	<b>0.8%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 57,247	\$ (217,620)	\$ (68,460)	\$ -	\$ -		
Fund Balance 7/1	\$ 316,617	\$ 373,864	\$ 156,244	\$ 156,244	\$ 87,784		
Fund Balance 6/30	\$ 373,864	\$ 156,244	\$ 87,784	\$ 156,244	\$ 87,784		

POLICE & FIRE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Interest (Net of Trustee Fees)	\$ 10,191	\$ 2,827	\$ 40	\$ -	\$ -	\$ -	N/A
Transfer from General	-	5,000	421,000	440,000	420,000	(20,000)	-4.5%
Taxes	291,013	16,083	1,300	-	1,000	1,000	N/A
<b>Total Revenues</b>	<b>\$ 301,203</b>	<b>\$ 23,910</b>	<b>\$ 422,340</b>	<b>\$ 440,000</b>	<b>\$ 421,000</b>	<b>\$ (19,000)</b>	<b>-4.3%</b>
<b>Expenditures:</b>							
Pension Benefits	\$ 375,164	\$ 377,416	\$ 376,700	\$ 387,000	\$ 371,900	\$ (15,100)	-3.9%
Other	2,777	2,675	2,820	3,000	3,100	100	3.3%
Health Insurance Benefits	38,919	36,797	42,820	50,000	46,000	(4,000)	-8.0%
<b>Total Expenditures</b>	<b>\$ 416,859</b>	<b>\$ 416,888</b>	<b>\$ 422,340</b>	<b>\$ 440,000</b>	<b>\$ 421,000</b>	<b>\$ (19,000)</b>	<b>-4.3%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (115,656)	\$ (392,978)	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 402,328	\$ 286,672	\$ (106,306)	\$ (106,306)	\$ (106,306)		
Fund Balance 6/30	\$ 286,672	\$ (106,306)	\$ (106,306)	\$ (106,306)	\$ (106,306)		

HEALTH INSURANCE FUND REVENUE AND EXPENSE SUMMARY							
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Interest	\$ 3,817	\$ 1,244	\$ 1,100	\$ 600	\$ 1,000	\$ 400	66.7%
Employee Contributions	-	36,824	120,000	123,000	123,000	-	0.0%
Premiums - Planning/GIS	12,480	14,300	16,450	14,400	16,000	1,600	11.1%
Premiums - Water	957,840	1,122,675	1,431,150	1,252,800	1,392,000	139,200	11.1%
Premiums - Power & Light	532,480	564,825	674,450	590,400	656,000	65,600	11.1%
Premiums - Landfill	46,800	-	-	-	-	-	N/A
Premiums - 911	132,496	164,499	250,870	219,600	244,000	24,400	11.1%
Premiums - DSC	182,520	256,400	291,990	255,600	284,000	28,400	11.1%
Premiums - DSW	1,560	-	-	-	-	-	N/A
Premiums - General Fund	2,624,194	3,086,001	3,808,180	3,319,200	3,704,000	384,800	11.6%
Premiums - Gas Fund	322,400	371,000	472,940	396,000	460,000	64,000	16.2%
Premiums - HART	143,520	191,800	230,300	201,600	224,000	22,400	11.1%
Premiums - PWI	130,000	153,000	193,290	169,200	188,000	18,800	11.1%
Premiums - Cemetery Fund	49,920	57,200	65,800	57,600	64,000	6,400	11.1%
<b>Total Revenue</b>	<b>\$ 5,140,027</b>	<b>\$ 6,019,768</b>	<b>\$ 7,556,520</b>	<b>\$ 6,600,000</b>	<b>\$ 7,356,000</b>	<b>\$ 756,000</b>	<b>11.5%</b>
<b>Expenditures:</b>							
Administration Expense	\$ 432,355	\$ 417,246	\$ 461,000	\$ 424,000	\$ 473,000	\$ 49,000	11.6%
Insurance Benefits	4,460,935	6,403,384	6,597,500	6,736,000	6,883,000	147,000	2.2%
<b>Total Expenditures</b>	<b>\$ 4,893,290</b>	<b>\$ 6,820,630</b>	<b>\$ 7,058,500</b>	<b>\$ 7,160,000</b>	<b>\$ 7,356,000</b>	<b>\$ 196,000</b>	<b>2.7%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 246,737	\$ (800,862)	\$ 498,020	\$ (560,000)	\$ -		
Fund Balance 7/1	\$ (145,210)	\$ 101,528	\$ (699,334)	\$ (699,334)	\$ (201,314)		
Fund Balance 6/30	\$ 101,528	\$ (699,334)	\$ (201,314)	\$ (1,259,334)	\$ (201,314)		

HEALTH REIMBURSEMENT ARRANGEMENT REVENUE AND EXPENSE SUMMARY							
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Other Income	\$ 3,354	\$ 1,572	\$ 1,100	\$ 1,200	\$ 1,000	\$ (200)	-16.7%
Transfers	175,000	-	-	-	83,000	83,000	N/A
<b>Total Revenue</b>	<b>178,354</b>	<b>1,572</b>	<b>1,100</b>	<b>1,200</b>	<b>84,000</b>	<b>82,800</b>	<b>6900.0%</b>
<b>Expenditures:</b>							
Sundry Charges Total	\$ 100,792	\$ 151,356	\$ 161,000	\$ 150,000	\$ 170,000	\$ 20,000	13.3%
<b>Total Expenditures</b>	<b>\$ 100,792</b>	<b>\$ 151,356</b>	<b>\$ 161,000</b>	<b>\$ 150,000</b>	<b>\$ 170,000</b>	<b>\$ 20,000</b>	<b>13.3%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 77,562	\$ (149,784)	\$ (159,900)	\$ (148,800)	\$ (86,000)		
Fund Balance 7/1	\$ 192,280	\$ 269,842	\$ 120,058	\$ 120,058	\$ (39,842)		
Fund Balance 6/30	\$ 269,842	\$ 120,058	\$ (39,842)	\$ (28,742)	\$ (125,842)		

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
Revenues:							
Comm. Develop. Block Grant	\$ 177,632	\$ 210,594	\$ 290,400	\$ 494,000	\$ 377,000	\$ (117,000)	-23.7%
Total Revenue	\$ 177,632	\$ 210,594	\$ 290,400	\$ 494,000	\$ 377,000	\$ (117,000)	-23.7%
Expenditures:							
Acquisition	\$ -	\$ 97	\$ 1,130	\$ 1,500	\$ 1,500	\$ -	0.0%
Rehabilitation	89,692	125,597	125,000	284,910	202,760	(82,150)	-28.8%
Administration	50,251	50,463	55,010	55,010	50,720	(4,290)	-7.8%
Public Facilities	-	-	68,000	111,320	83,880	(27,440)	-24.6%
Public Services	37,689	38,143	41,260	41,260	38,140	(3,120)	-7.6%
Total Expenditures	\$ 177,632	\$ 214,300	\$ 290,400	\$ 494,000	\$ 377,000	\$ (117,000)	-23.7%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (3,706)	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ -	\$ (3,706)	\$ (3,706)	\$ (3,706)		
Fund Balance 6/30	\$ -	\$ (3,706)	\$ (3,706)	\$ (3,706)	\$ (3,706)		

HOME GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
Revenues:							
HOME Program	\$ -	\$ 165,600	\$ 66,000	\$ 66,000	\$ 264,000	\$ 198,000	300.0%
Transfer from General	-	-	-	-	-		
Total Revenue	\$ -	\$ 165,600	\$ 66,000	\$ 66,000	\$ 264,000	\$ 198,000	300.0%
Expenditures:							
Construction	\$ -	\$ 180,000	\$ 60,000	\$ 60,000	\$ 240,000	\$ 180,000	300.0%
Administration	-	12,000	6,000	6,000	24,000	18,000	300.0%
Total Expenditures	\$ -	\$ 192,000	\$ 66,000	\$ 66,000	\$ 264,000	\$ 198,000	300.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (26,400)	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ (38,448)	\$ (38,448)	\$ (64,848)	\$ (64,848)	\$ (64,848)		
Fund Balance 6/30	\$ (38,448)	\$ (64,848)	\$ (64,848)	\$ (64,848)	\$ (64,848)		

JUSTICE ASSISTANCE GRANT FUND REVENUE AND EXPENSE SUMMARY								
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Federal Grant	\$ 15,409	\$ 4,230	\$ 24,930	\$ 27,000	\$ -	\$ (27,000)	-100.0%	
Interest	650	35	80	-	-	-	N/A	
Total Revenue	\$ 16,059	\$ 4,265	\$ 25,010	\$ 27,000	\$ -	\$ (27,000)	-100.0%	
Expenditures:								
Personnel Services	\$ 3,295	\$ 2,235	\$ -	\$ -	\$ -	\$ -	N/A	
Capital	99,794	9,779	-	27,000	35,000	8,000	29.6%	
Transfers to General Fund	-	-	24,930	-	-	-	N/A	
Total Expenditures	\$ 103,088	\$ 12,014	\$ 24,930	\$ 27,000	\$ 35,000	\$ 8,000	29.6%	
Excess (Deficiency) of Revenues Over Expenditures	\$ (87,029)	\$ (7,749)	\$ 80	\$ -	\$ (35,000)			
Fund Balance 7/1	\$ 51,545	\$ (35,484)	\$ (43,233)	\$ (43,233)	\$ (43,153)			
Fund Balance 6/30	\$ (35,484)	\$ (43,233)	\$ (43,153)	\$ (43,233)	\$ (78,153)			

POLICE INVESTIGATION FUND REVENUE AND EXPENSE SUMMARY								
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Sale of Equipment	\$ 1,348	\$ -	\$ 570	\$ -	\$ -	\$ -	N/A	
Interest	504	290	300	200	200	-	0.0%	
Investigation Income	41,412	2,529	33,440	8,800	8,800	-	0.0%	
Transfer from General	-	-	4,870	-	-	-	N/A	
Total Revenue	\$ 43,264	\$ 2,819	\$ 39,180	\$ 9,000	\$ 9,000	\$ -	0.0%	
Expenditures:								
Special Services	\$ 8,700	\$ 13,560	\$ 16,200	\$ 47,000	\$ 76,000	\$ 29,000	61.7%	
Total Expenditures	\$ 8,700	\$ 13,560	\$ 16,200	\$ 47,000	\$ 76,000	\$ 29,000	61.7%	
Excess (Deficiency) of Revenues Over Expenditures	\$ 34,564	\$ (10,741)	\$ 22,980	\$ (38,000)	\$ (67,000)			
Fund Balance 7/1	\$ 34,134	\$ 68,698	\$ 57,957	\$ 57,957	\$ 80,937			
Fund Balance 6/30	\$ 68,698	\$ 57,957	\$ 80,937	\$ 19,957	\$ 13,937			

CEMETERY FUND REVENUE AND EXPENSE SUMMARY							
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Sales	\$ 193,104	\$ 221,120	\$ 196,000	\$ 206,000	\$ 196,000	\$ (10,000)	-4.9%
Taxable Sales	1,524	1,716	1,500	1,500	1,500	-	0.0%
Interest	24,259	14,142	3,340	4,500	1,500	(3,000)	-66.7%
Transfer from General	178,000	-	-	-	-	-	N/A
Other	500	500	-	-	-	-	N/A
Restricted Fund Balance	-	-	207,000	192,000	225,000	33,000	17.2%
<b>Total Revenues</b>	<b>\$ 397,388</b>	<b>\$ 237,478</b>	<b>\$ 407,840</b>	<b>\$ 404,000</b>	<b>\$ 424,000</b>	<b>\$ 20,000</b>	<b>5.0%</b>
<b>Expenditures:</b>							
Personnel Services	\$ 218,179	\$ 233,179	\$ 251,330	\$ 238,090	\$ 247,320	\$ 9,230	3.9%
Supplies	14,499	16,820	15,660	16,110	16,230	120	0.7%
Maintenance	16,671	22,235	19,280	19,770	18,960	(810)	-4.1%
Services	115,424	113,817	108,410	118,330	118,390	60	0.1%
Sundry	4,653	6,747	7,700	6,000	6,000	-	0.0%
Capital	16,915	45,434	5,460	5,700	17,100	8,000	140.4%
<b>Total Expenditures</b>	<b>\$ 386,340</b>	<b>\$ 438,232</b>	<b>\$ 407,840</b>	<b>\$ 404,000</b>	<b>\$ 424,000</b>	<b>\$ 20,000</b>	<b>5.0%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 11,048	\$ (200,754)	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 37,221	\$ 48,269	\$ (152,485)	\$ (152,485)	\$ (152,485)		
Fund Balance 6/30	\$ 48,269	\$ (152,485)	\$ (152,485)	\$ (152,485)	\$ (152,485)		

BOND FUND REVENUE AND EXPENSE SUMMARY							
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Interest	\$ 2,139	\$ 789	\$ 800	\$ 2,000	\$ 800	\$ (1,200)	-60.0%
America Bond Subsidy	-	-	52,300	-	138,720	138,720	N/A
Tax Revenue	389,527	17,237	2,370	-	-	-	N/A
HWU Contribution	-	-	176,810	-	822,480	822,480	N/A
Transfer from General	-	313,000	462,000	465,000	640,000	175,000	37.6%
<b>Total Revenue</b>	<b>\$ 391,666</b>	<b>\$ 331,026</b>	<b>\$ 694,280</b>	<b>\$ 467,000</b>	<b>\$ 1,602,000</b>	<b>\$ 1,135,000</b>	<b>243.0%</b>
<b>Expenditures:</b>							
Interest	\$ 212,114	\$ 229,835	\$ 429,280	\$ 222,000	\$ 647,000	\$ 425,000	191.4%
Bonds	230,000	240,000	265,000	245,000	955,000	710,000	289.8%
<b>Total Expenditures</b>	<b>\$ 442,114</b>	<b>\$ 469,835</b>	<b>\$ 694,280</b>	<b>\$ 467,000</b>	<b>\$ 1,602,000</b>	<b>\$ 1,135,000</b>	<b>243.0%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (50,448)	\$ (138,809)	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ (50,448)	\$ (189,257)	\$ (189,257)	\$ (189,257)		
Fund Balance 6/30	\$ (50,448)	\$ (189,257)	\$ (189,257)	\$ (189,257)	\$ (189,257)		

CONSTRUCTION FUND REVENUE AND EXPENSE SUMMARY							
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Interest	\$ 193	\$ 60	\$ 12,300	\$ -	\$ -	\$ -	N/A
Federal Grant	-	-	56,370	7,500,000	7,444,000	(56,000)	-0.7%
Bond or Loan Proceeds	-	-	10,775,000	13,730,000	2,000,000	(11,730,000)	-85.4%
Transfers from General	-	551,654	933,740	900,000	-	(900,000)	-100.0%
<b>Total Revenue</b>	<b>\$ 193</b>	<b>\$ 551,714</b>	<b>\$ 11,777,410</b>	<b>\$ 22,130,000</b>	<b>\$ 9,444,000</b>	<b>\$ (12,686,000)</b>	<b>-57.3%</b>
<b>Expenditures:</b>							
Loan Issuance Costs	\$ 35,552	\$ -	\$ 125,000	\$ 178,000	\$ 75,000	\$ (103,000)	-57.9%
Public Works Building	341,470	26,679	-	-	-	-	
Land Acquisition	458,400	7,030	300,000	-	-	-	
Fire Station	-	291,400	362,300	-	1,925,000	1,925,000	N/A
Riverfront Improvements	333,940	-	56,370	7,500,000	7,444,000	(56,000)	
Distribution to HWU	-	-	10,000,000	10,000,000	-	(10,000,000)	-100.0%
<b>Total Expenditures</b>	<b>\$ 1,169,362</b>	<b>\$ 325,109</b>	<b>\$ 10,843,670</b>	<b>\$ 17,678,000</b>	<b>\$ 9,444,000</b>	<b>\$ (8,234,000)</b>	<b>-46.6%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,169,169)	\$ 226,605	\$ 933,740	\$ 4,452,000	\$ -		
Fund Balance 7/1	\$ -	\$ (1,169,169)	\$ (942,564)	\$ (942,564)	\$ (8,824)		
Fund Balance 6/30	\$ (1,169,169)	\$ (942,564)	\$ (8,824)	\$ 3,509,436	\$ (8,824)		

CANOE CREEK FUND REVENUE AND EXPENSE SUMMARY							
	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Interest	\$ 2,966	\$ 721	\$ 600	\$ 500	\$ -	\$ (500)	-100.0%
Federal Grant	-	14,564	-	-	-	-	N/A
Henderson County Contributions	34,621	8,661	-	-	-	-	N/A
Henderson Water Contributions	32,420	860	-	-	-	-	N/A
Transfer from General	-	-	-	-	65,000	65,000	N/A
<b>Total Revenue</b>	<b>\$ 70,007</b>	<b>\$ 24,806</b>	<b>\$ 600</b>	<b>\$ 500</b>	<b>\$ 65,000</b>	<b>\$ 64,500</b>	<b>12900.0%</b>
<b>Expenditures:</b>							
Canoe Creek Maintenance	\$ 70,992	\$ 47,612	\$ 31,630	\$ 112,500	\$ 212,000	\$ 99,500	88.4%
Professional Services	114,391	14,163	1,820	67,500	3,000	(64,500)	-95.6%
<b>Total Expenditures</b>	<b>\$ 185,384</b>	<b>\$ 61,775</b>	<b>\$ 33,450</b>	<b>\$ 180,000</b>	<b>\$ 215,000</b>	<b>\$ 35,000</b>	<b>19.4%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (115,377)	\$ (36,969)	\$ (32,850)	\$ (179,500)	\$ (150,000)		
Fund Balance 7/1	\$ -	\$ (115,377)	\$ (152,346)	\$ (152,346)	\$ (185,196)		
Fund Balance 6/30	\$ (115,377)	\$ (152,346)	\$ (185,196)	\$ (331,846)	\$ (335,196)		

FLOOD MITIGATION FUND  
REVENUE AND EXPENSE SUMMARY

	2009 ACTUAL	2010 ACTUAL	2011 PROJECTION	2011 BUDGET	2012 BUDGET	2011 vs 2012 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Interest	\$ 105	\$ 12	\$ 100	\$ -	\$ -	\$ -	N/A
State Grant	644,672	386,438	300,000	1,050,000	750,000	(300,000)	-28.6%
Federal Grant	-	-	783,660	921,000	137,340	(783,660)	-85.1%
Henderson County Contributions	70,817	30,290	33,440	78,000	44,830	(33,170)	-42.5%
Transfers from General	70,817	30,290	33,440	78,000	44,830	(33,170)	-42.5%
<b>Total Revenue</b>	<b>\$ 786,411</b>	<b>\$ 447,030</b>	<b>\$ 1,150,640</b>	<b>\$ 2,127,000</b>	<b>\$ 977,000</b>	<b>\$ (1,150,000)</b>	<b>-54.1%</b>
<b>Expenditures:</b>							
Canoe Creek Maintenance	\$ 643,397	\$ 287,517	\$ 404,340	\$ 1,150,000	\$ 799,660	\$ (350,340)	-30.5%
EDA Grant Expenditures	-	165,957	680,000	921,000	137,340	(783,660)	-85.1%
Professional Services	88,623	116,002	66,300	56,000	40,000	(16,000)	-28.6%
<b>Total Expenditures</b>	<b>\$ 732,020</b>	<b>\$ 569,476</b>	<b>\$ 1,150,640</b>	<b>\$ 2,127,000</b>	<b>\$ 977,000</b>	<b>\$ (1,150,000)</b>	<b>-54.1%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 54,391	\$ (122,446)	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ 54,391	\$ (68,055)	\$ (68,055)	\$ (68,055)		
Fund Balance 6/30	\$ 54,391	\$ (68,055)	\$ (68,055)	\$ (68,055)	\$ (68,055)		

**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
<b>Fund 10 - General Fund</b>							
<b>31 Taxes</b>							
3100	Current Property Tax	\$ 4,713,979	\$ 5,736,519	\$ 5,995,000	\$ 5,775,000	\$ 6,290,000	8.9%
3101	Vehicle Property Tax	415,599	552,797	560,000	480,000	560,000	16.7%
3102	Property Tax Discount	(38,961)	(48,547)	(50,500)	(49,000)	(52,700)	N/A
3104	Omitted Tangible Tax	70,068	222,366	16,200	75,000	20,000	-73.3%
3105	Delinquent Property Tax	43,060	91,280	75,000	45,000	75,000	66.7%
3110	Penalty & Interest	31,398	45,647	40,400	40,000	40,000	0.0%
3115	Franchise Tax	555,857	531,854	515,000	570,000	515,000	-9.6%
3121	Bank Deposits	116,595	125,041	133,100	125,000	135,000	8.0%
3125	Insurance Tax	4,291,149	4,301,984	4,200,000	4,250,000	4,200,000	-1.2%
3130	Net Profits Tax	775,457	770,248	740,000	750,000	740,000	-1.3%
3135	Payroll Tax	4,017,229	3,946,880	4,002,000	3,950,000	4,050,000	2.5%
3150	In Lieu of Tax - Housing	82,968	87,714	88,870	88,000	89,000	1.1%
3151	In Lieu of Tax - Electric	1,244,734	1,244,724	1,244,720	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		18,119,132	19,408,507	19,359,790	19,143,700	19,706,000	2.9%
<b>32 Service Fees</b>							
3221	Service Charges	328,241	326,087	330,000	300,000	330,000	10.0%
3225	Check Collection Fee	2,960	2,740	2,450	3,000	2,500	-16.7%
3231	Warrant Service Fee	48,183	52,597	62,000	45,000	55,000	22.2%
3235	Appeal Board Fees	1,040	1,240	1,250	1,000	1,300	30.0%
3240	Swimming Pool Fees	26,273	23,851	26,000	24,000	26,000	8.3%
3245	Golf Course Fees	36,243	32,756	30,000	35,000	33,000	-5.7%
3260	Alarm Monitoring Fee	7,650	9,000	9,000	7,600	9,000	18.4%
3265	False Alarm Services	5,750	7,000	6,500	7,000	6,500	-7.1%
3274	Law Enforcement	69,016	44,912	46,800	50,000	47,000	-6.0%
3280	Service Chg.-nuisance	1,448	1,427	1,000	1,000	1,000	0.0%
3325	Criminal Littering Fines	696	496	-	-	-	N/A
Service Fees Total		527,499	502,106	515,000	473,600	511,300	8.0%
<b>33 Fines &amp; Forfeitures</b>							
3305	Parking Fines	20,555	11,870	18,000	18,000	18,000	0.0%
3306	Park. Ticket Summons	1,702	2,580	2,200	2,200	2,200	0.0%
3320	Other Police Fines	750	560	300	1,000	1,000	0.0%
Fines & Forfeitures Total		23,007	15,010	20,500	21,200	21,200	0.0%
<b>34 License &amp; Permits</b>							
3405	Liquor & Beer License	19,943	22,072	20,300	21,000	21,000	0.0%
3410	Building Permits	29,218	34,904	40,500	30,000	35,000	16.7%
3420	Electrical Permits	15,466	22,528	24,500	15,000	20,000	33.3%
3425	Boat Launch Permits	9,200	9,120	9,000	8,500	9,000	5.9%
License & Permits Total		73,827	88,624	94,300	74,500	85,000	14.1%

**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
<b>Fund 10 - General Fund - (continued)</b>							
<b>35 Rents</b>							
3505	Rent-Municipal Center	\$ 2,400	\$ 2,400	\$ 24,000	\$ 2,400	\$ 2,400	0.0%
3509	Golf Cart Rental	20,898	18,888	21,000	20,000	21,000	5.0%
3510	Rent-Other	16,992	18,169	21,000	17,000	25,000	47.1%
3515	Concession-JKF Center	4,145	3,156	2,600	4,000	2,500	-37.5%
3516	Concessions - Pool	9,320	8,696	9,500	8,000	9,500	18.8%
3520	Rent-Municipal Lands	61,139	58,393	62,900	60,000	63,000	5.0%
Rents Total		114,894	109,702	141,000	111,400	123,400	10.8%
<b>36 Sale of Property</b>							
3615	Photostatic Copy Fees	4,152	8,927	9,000	8,000	9,000	12.5%
3620	Sale of Land	-	75,000	1,150,000	1,150,000	-	-100.0%
3622	Sale of Equipment	3,032	2,363	3,500	3,000	3,000	0.0%
3623	Sale of Vehicles	2,010	2,161	7,700	3,000	3,000	0.0%
3628	Disc Golf Sales	2,168	1,711	2,000	1,700	2,000	17.6%
Sale of Property Total		11,362	90,162	1,172,200	1,165,700	17,000	-98.5%
<b>37 Other Revenue</b>							
3700	Interest Income	36,051	70,318	44,307	49,500	54,300	9.7%
3705	Recreational Activities	1,785	1,365	-	-	-	N/A
3710	Govt Service Chg-Water	450,000	461,000	599,000	599,000	624,000	4.2%
3715	Govt Service Chg-Elec	498,000	511,000	550,000	550,000	578,000	5.1%
3719	Govt Service Chg-HART	91,000	96,000	103,000	103,000	107,000	3.9%
3720	Govt Service Chg-Gas	722,000	742,000	793,000	793,000	829,000	4.5%
3721	Govt Service Chg-DSC	185,000	187,000	207,000	207,000	217,000	4.8%
3725	Govt Service Chg-Cty.	41,223	39,163	41,530	41,900	43,800	4.5%
3730	Insurance Recovery	7,774	25,716	8,470	5,000	5,000	0.0%
3753	Federal Grant	117,563	239,743	923,300	922,000	250,000	-72.9%
3754	State Grant	27,059	38,222	92,000	51,000	121,000	137.3%
3761	KLEFPF	209,491	223,692	235,530	239,500	260,900	8.9%
3762	FIP	214,291	238,910	229,430	239,500	244,100	1.9%
3774	Donations	2,820	3,994	3,000	-	-	N/A
3777	Loan Proceeds	-	-	-	343,500	473,000	37.7%
3795	Employee Reimburse+1	17,611	18,571	-	-	-	N/A
3796	Employee Reimb + Fam	39,431	39,293	-	-	-	N/A
3799	Unclassified	4,052	137,004	3,000	4,000	4,000	0.0%
3830	Reimbursable Services	275,664	294,673	300,000	200,000	165,000	-17.5%
Other Revenue Total		2,940,815	3,367,664	4,132,567	4,347,900	3,976,100	-8.6%
<b>38 Transfers</b>							
	Restrict. Fund Balance	-	-	445,803	385,000	60,000	-84.4%
	Unrestr. Fund Balance	-	-	-	650,000	875,000	34.6%
Transfers Total		-	-	445,803	1,035,000	935,000	-9.7%
<b>GENERAL FUND REVENUE TOTAL</b>		<b>\$21,810,535</b>	<b>\$23,581,775</b>	<b>\$25,881,160</b>	<b>\$26,373,000</b>	<b>\$25,375,000</b>	<b>-3.8%</b>

**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
<b>Fund 20 - Gas Fund</b>							
32 Service Fees							
3221	Service Charges	\$ 15,518	\$ 14,367	\$ 14,500	\$ 17,000	\$ 14,500	-14.7%
Service Fees Total		15,518	14,367	14,500	17,000	14,500	-14.7%
36 Sale of Property							
3622	Sale of Equipment	663	-	-	100	-	-100.0%
3625	Taxable Sales	1,957	4,622	1,500	1,500	1,500	0.0%
Sale of Property Total		2,621	4,622	1,500	1,600	1,500	-6.3%
37 Other Revenue							
3700	Interest Income	102,960	54,787	40,000	60,400	40,000	-33.8%
3730	Insurance Recovery	3,354	8,356	-	500	-	-100.0%
3754	State Contract	80,857	90,733	80,000	175,000	5,000	-97.1%
3830	Reimbursable Services	1,192	1,192	100	10,000	-	-100.0%
Other Revenue Total		188,363	155,068	120,100	245,900	45,000	-81.7%
39 Gas Revenue							
3900	Gas Sales	24,436,881	20,094,824	19,200,000	22,974,000	22,736,000	-1.0%
3915	Balancing Fees	-	-	-	-	-	N/A
3920	Penalties	136,579	116,438	70,000	70,000	75,000	7.1%
3940	Gas Mains	-	7,532	1,000	2,000	1,000	-50.0%
3945	Service Lines	4,318	14,827	10,000	2,000	3,000	50.0%
3960	PEAK Return	1,026,680	85,014	220,000	250,000	225,000	-10.0%
3980	Transportation Fee	-	2,383	-	-	-	N/A
3990	Miscellaneous	17,859	8,119	8,500	7,500	5,000	-33.3%
Gas Revenue Total		25,622,318	20,329,137	19,509,500	23,305,500	23,045,000	-1.1%
GAS FUND REVENUE TOTAL		<u>\$25,828,819</u>	<u>\$20,503,194</u>	<u>\$19,645,600</u>	<u>\$23,570,000</u>	<u>\$23,106,000</u>	<u>-2.0%</u>

**Fund 29 - Health Reimbursement Arrangement (HRA)**

37 Other Revenue							
3700	Interest Income	\$ 3,354	\$ 1,572	\$ 1,100	\$ 1,200	\$ 1,000	-16.7%
Other Revenue Total		3,354	1,572	1,100	1,200	1,000	-16.7%
38 Transfers							
3855	Transfer from Health Ins.	175,000	-	-	-	83,000	N/A
Transfers Total		175,000	-	-	-	83,000	N/A
HRA FUND REVENUE TOTAL		<u>\$ 178,354</u>	<u>\$ 1,572</u>	<u>\$ 1,100</u>	<u>\$ 1,200</u>	<u>\$ 84,000</u>	<u>6900.0%</u>

**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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**Fund 32 - Civil Service Pension Fund**

37 Other Revenue

3700	Interest Income	\$ 6,877	\$ 897	\$ 100	\$ 200	\$ -	-100.0%
3717	Contri. Sanit. Employee	2,306	2,234	2,200	2,400	2,400	0.0%
3723	Income Match Sanit.	2,306	2,234	2,200	2,400	2,400	0.0%
3724	Tax Revenue	269,027	10,352	1,500	-	200	N/A
3851	Transfer from General	-	-	160,000	237,000	239,000	0.8%
Other Revenue Total		280,516	15,717	166,000	242,000	244,000	0.8%

CIVIL SERVICE REVENUE TOTAL \$ 280,516 \$ 15,717 \$ 166,000 \$ 242,000 \$ 244,000 0.8%

**Fund 33 - Police & Fire Pension Fund**

37 Other Revenue

3700	Interest Income	\$ 10,191	\$ 2,827	\$ 40	\$ -	\$ -	N/A
3724	Tax Revenue	291,013	16,083	1,300	-	1,000	N/A
3851	Transfer from General	-	5,000	421,000	440,000	420,000	-4.5%
Other Revenue Total		301,203	24,102	422,340	440,000	421,000	-4.3%

POLICE & FIRE REVENUE TOTAL \$ 301,203 \$ 24,102 \$ 422,340 \$ 440,000 \$ 421,000 -4.3%

**Fund 40 - Cemetery Fund**

36 Sale of Property

3600	Cemetery Spaces	\$ 52,968	\$ 46,973	\$ 52,000	\$ 66,000	\$ 52,000	-21.2%
3605	Grave Openings	99,775	116,801	100,000	100,000	100,000	0.0%
3610	Other Cemetery Serv.	18,001	14,433	19,000	15,000	19,000	26.7%
3625	Taxable Sales	1,524	1,716	1,500	1,500	1,500	0.0%
3630	Mausoleum Sales	22,361	42,913	25,000	25,000	25,000	0.0%
Sale of Property Total		194,628	222,836	197,500	207,500	197,500	-4.8%

37 Other Revenue

3700	Interest Income	24,259	14,142	3,340	4,500	1,500	-66.7%
3799	Unclassified	500	500	-	-	-	N/A
Other Revenue Total		24,759	14,642	3,340	4,500	1,500	-66.7%

38 Transfers

3851	Transfer from General	178,000	-	-	-	-	N/A
	Transfer from Reserves	-	-	207,000	192,000	225,000	17.2%
Transfer Total		178,000	-	207,000	192,000	225,000	17.2%

CEMETERY REVENUE TOTAL \$ 397,388 \$ 237,478 \$ 407,840 \$ 404,000 \$ 424,000 5.0%

**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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**Fund 45 - Health Insurance Fund**

37 Other Revenue

3700	Interest Income	\$ 3,817	\$ 1,244	\$ 1,100	\$ 600	\$ 1,000	66.7%
3778	Premiums - 911	132,496	164,499	250,870	219,600	244,000	11.1%
3779	Premiums - Landfill	46,800	-	-	-	-	N/A
3780	Premiums - Plan./GIS	12,480	14,300	16,450	14,400	16,000	11.1%
3781	Premiums - Water	957,840	1,122,675	1,431,150	1,252,800	1,392,000	11.1%
3782	Premiums - Power	532,480	564,825	674,450	590,400	656,000	11.1%
3783	Premiums - Trans. Stat.	1,560	-	-	-	-	N/A
3784	Premiums - San. Coll.	182,520	256,400	291,990	255,600	284,000	11.1%
3785	Premiums - Cemetery	49,920	57,200	65,800	57,600	64,000	11.1%
3786	Premiums - General	2,624,194	3,086,001	3,808,180	3,319,200	3,704,000	11.6%
3787	Premiums - Gas	322,400	371,000	472,940	396,000	460,000	16.2%
3788	Premiums - HART	143,520	191,800	230,300	201,600	224,000	11.1%
3789	Premiums - PWI	130,000	153,000	193,290	169,200	188,000	11.1%
3795	Employee Contri. + 1	-	11,870	42,000	37,000	45,000	21.6%
3796	Employee Contri. Fam.	-	24,954	78,000	86,000	78,000	-9.3%
Other Revenue Total		5,140,027	6,019,768	7,556,520	6,600,000	7,356,000	11.5%

HEALTH INS. REVENUE TOTAL	\$ 5,140,027	\$ 6,019,768	\$ 7,556,520	\$ 6,600,000	\$ 7,356,000	11.5%
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**Fund 48- Bond Fund**

37 Other Revenue

3700	Interest Income	\$ 2,139	\$ 789	\$ 800	\$ 2,000	\$ 800	-60.0%
3724	Property Tax Revenue	389,527	17,237	2,370	-	-	N/A
3777	America Bond Subsidy	-	-	52,300	-	138,720	N/A
3797	HWU Contribution	-	-	176,810	-	822,480	N/A
3851	Transfer from General	-	313,000	462,000	465,000	640,000	37.6%
Other Revenue Total		391,666	331,026	694,280	467,000	1,602,000	243.0%

BOND FUND REVENUE TOTAL	\$ 391,666	\$ 331,026	\$ 694,280	\$ 467,000	\$ 1,602,000	243.0%
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**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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**Fund 50 - Public Way Improvement (PWI) Fund**

37 Other Revenue

3700	Interest Income	\$ 1,802	\$ 137	\$ 370	\$ 200	\$ 200	0.0%
3751	LGEA-Coal	81,005	80,681	89,500	81,000	90,000	11.1%
3752	LGEA-Mineral	53,430	36,314	41,000	40,000	41,000	2.5%
3754	State Grant	68,930	-	-	-	-	N/A
3756	Municipal Aid	481,452	525,449	525,800	525,800	525,800	0.0%
3799	Other	-	2,517	250	-	-	N/A
3830	Reimbursable Services	8,369	4,355	5,250	5,000	5,000	0.0%
3835	Cuts-Water & Sewer	30,560	92,895	60,000	30,000	50,000	66.7%
3851	Transfer from General	475,000	543,000	565,000	670,000	685,000	2.2%
Other Revenue Total		1,200,548	1,285,348	1,287,170	1,352,000	1,397,000	3.3%

PWI REVENUE TOTAL	\$ 1,200,548	\$ 1,285,348	\$ 1,287,170	\$ 1,352,000	\$ 1,397,000	3.3%
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**Fund 51 - Construction Fund**

37 Other Revenue

3700	Interest Income	\$ 193	\$ 60	\$ 12,300	\$ -	\$ -	N/A
3753	Federal Grant	-	-	56,370	7,500,000	7,444,000	-0.7%
Other Revenue Total		193	60	10,843,670	21,230,000	9,444,000	-55.5%

38 Transfers

3851	Transfer from General	-	551,654	933,740	900,000	-	-100.0%
Transfers Total		-	551,654	933,740	900,000	-	-100.0%

CONSTR. FUND REVENUE TOTAL	\$ 193	\$ 551,714	\$ 11,777,410	\$ 22,130,000	\$ 9,444,000	-57.3%
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**Fund 52 - Canoe Creek Fund**

37 Other Revenue

3700	Interest Income	\$ 2,966	\$ 721	\$ 600	\$ 500	\$ -	-100.0%
3764	County Contribution	34,621	8,661	-	-	-	N/A
3797	Water Contribution	32,420	860	-	-	-	N/A
Other Revenue Total		70,007	10,242	600	500	-	-100.0%

38 Transfers

3851	Transfer from General	-	-	-	-	65,000	N/A
Transfers Total		-	-	-	-	65,000	N/A

CANOE CREEK FUND REVENUE	\$ 70,007	\$ 10,242	\$ 600	\$ 500	\$ 65,000	12900.0%
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**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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**Fund 53 - Flood Mitigation Fund**

37 Other Revenue

3700	Interest Income	\$ 105	\$ 12	\$ 100	\$ -	\$ -	N/A
3753	Federal Grant	-	-	783,660	921,000	137,340	-85.1%
3754	State Grant	644,672	386,438	300,000	1,050,000	750,000	-28.6%
3764	County Contribution	70,817	30,290	33,440	78,000	44,830	-42.5%
3798	City Contribution	70,817	30,290	33,440	78,000	44,830	-42.5%
Other Revenue TOTAL		786,411	447,030	1,150,640	2,127,000	977,000	-54.1%

FLOOD MITIGATION REVENUE	\$ 786,411	\$ 447,030	\$ 1,150,640	\$ 2,127,000	\$ 977,000	-54.1%
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**Fund 56 - HART FUND**

32 Service Fees

3200	Bus Fares	\$ 35,399	\$ 36,104	\$ 37,000	\$ 33,000	\$ 36,000	9.1%
Service Fees Total		35,399	36,104	37,000	33,000	36,000	9.1%

36 Sale of Property

3622	Sale of Vehicles	-	5,500	-	-	-	N/A
Sale of Property Total		-	5,500	-	-	-	N/A

37 Other Revenue

3700	Interest Income	840	302	90	1,000	660	-34.0%
3753	Federal Grant	817,879	958,176	981,000	991,000	779,540	-21.3%
3754	State Grant	29,232	29,369	46,000	52,000	33,800	-35.0%
3755	Transfer from General	491,000	487,000	531,000	536,000	535,000	-0.2%
3765	KY Fuel Tax Refund	3,102	4,194	4,100	4,000	4,000	0.0%
3799	Other	382	2,331	4,630	-	-	N/A
Other Revenue Total		1,342,435	1,481,372	1,566,820	1,584,000	1,353,000	-14.6%

HART FUND REVENUE TOTAL	\$ 1,377,834	\$ 1,522,976	\$ 1,603,820	\$ 1,617,000	\$ 1,389,000	-14.1%
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**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
<b>Fund 57 - Sanitation Fund</b>							
32 Service Fees							
3210	Refuse Fee Residential	\$ 1,744,349	\$ 1,740,287	\$ 1,735,000	\$ 1,750,000	\$ 1,839,000	5.1%
3211	Recycling Fee	115,802	121,778	122,000	117,000	122,000	4.3%
3215	Refuse Fee Commercial	247,393	170,556	238,000	160,000	290,000	81.3%
Service Fees Total		2,107,543	2,032,621	2,095,000	2,027,000	2,251,000	11.1%
36 Sale of Property							
3622	Sale of Vehicles	994	4,274	18,500	-	-	N/A
3625	Taxable Sales	10,216	3,321	500	4,000	5,300	32.5%
Sale of Property Total		11,211	7,595	19,000	4,000	5,300	32.5%
37 Other Revenue							
3700	Interest Income	61,063	57,700	19,620	39,700	19,160	-51.7%
3730	Insurance Recovery	1,197	-	-	-	-	N/A
3747	Transfer Station Fees	169,473	276,209	337,150	200,000	345,000	72.5%
3764	County Contribution	85,000	87,120	89,300	89,300	91,540	2.5%
3776	Scrap Sales	19,431	26,065	26,000	20,000	28,000	40.0%
3799	Other	-	-	-	-	-	N/A
Other Revenue Total		336,165	447,094	472,070	349,000	483,700	38.6%
38 Transfers							
3851	Transfer from General	-	207,000	211,000	257,000	-	-100.0%
Transfers Total		-	207,000	211,000	257,000	-	-100.0%
39 Extraordinary Items							
3913	Gain on DSW	124,126	-	-	-	-	N/A
Extraordinary Items Total		124,126	-	-	-	-	N/A
SANITATION REVENUE TOTAL		<u>\$ 2,579,044</u>	<u>\$ 2,694,310</u>	<u>\$ 2,797,070</u>	<u>\$ 2,637,000</u>	<u>\$ 2,740,000</u>	<u>3.9%</u>

**Fund 58 - 911**

32 Service Fees							
3270	911 Fee	\$ 386,203	\$ 410,375	\$ 440,000	\$ 420,000	\$ 467,000	11.2%
3272	Wireless 911 Revenue	167,060	191,145	200,000	180,000	200,000	11.1%
Service Fees Total		553,264	601,520	640,000	600,000	667,000	11.2%
37 Other Revenue							
3700	Interest Income	268	98	100	-	-	N/A
3754	State Grant	-	-	55,580	56,000	-	-100.0%
3764	Revenue from County	73,285	82,586	83,000	100,000	106,000	6.0%
Other Revenue Total		73,553	82,684	138,680	156,000	106,000	-32.1%
38 Transfers							
3851	Transfer from General	253,000	231,500	249,000	303,000	319,000	5.3%
Transfers Total		253,000	231,500	249,000	303,000	319,000	5.3%
911 REVENUE TOTAL		<u>\$ 879,817</u>	<u>\$ 915,704</u>	<u>\$ 1,027,680</u>	<u>\$ 1,059,000</u>	<u>\$ 1,092,000</u>	<u>3.1%</u>

**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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**Fund 81 - Community Development Block Grant (CDBG) Fund**

37 Other Revenue

3760	CDBG Revenue	\$ 177,632	\$ 210,594	\$ 290,400	\$ 494,000	\$ 377,000	-23.7%
Other Revenue Total		177,632	210,594	290,400	494,000	377,000	-23.7%
CDBG FUND REVENUE TOTAL		<u>\$ 177,632</u>	<u>\$ 210,594</u>	<u>\$ 290,400</u>	<u>\$ 494,000</u>	<u>\$ 377,000</u>	<u>-23.7%</u>

**Fund 84 - HOME FUND**

37 Other Revenue

3766	HOME Program	\$ -	\$ 165,600	\$ 66,000	\$ 66,000	\$ 264,000	300.0%
Other Revenue Total		-	165,600	66,000	66,000	264,000	300.0%
HOME FUND REVENUE TOTAL		<u>\$ -</u>	<u>\$ 165,600</u>	<u>\$ 66,000</u>	<u>\$ 66,000</u>	<u>\$ 264,000</u>	<u>300.0%</u>

**Fund 85 - Police Investigation**

36 Sale of Property

3622	Sale of Equipment	\$ 1,348	\$ -	\$ 570	\$ -	\$ -	N/A
Sale of Property Total		1,348	-	570	-	-	N/A

37 Other Revenue

3700	Interest Income	504	290	300	200	200	0.0%
3757	Investigation Revenue	41,412	2,529	33,440	8,800	8,800	0.0%
Other Revenue Total		41,916	2,819	33,740	9,000	9,000	0.0%
POLICE INVEST. REVENUE TOTAL		<u>\$ 43,264</u>	<u>\$ 2,819</u>	<u>\$ 34,310</u>	<u>\$ 9,000</u>	<u>\$ 9,000</u>	<u>0.0%</u>

**Fund 86 - Justice Assistance Grant (JAG)**

37 Other Revenue

3700	Interest Income	\$ 650	\$ 35	\$ 80	\$ -	\$ -	N/A
3753	Federal Grant	15,409	4,230	24,930	27,000	-	-100.0%
Other Revenue Total		16,059	4,265	25,010	27,000	-	-100.0%

38 Transfers

3851	Transfer from General	-	-	-	-	-	N/A
Transfers Total		-	-	-	-	-	N/A

JAG REVENUE TOTAL		<u>\$ 16,059</u>	<u>\$ 4,265</u>	<u>\$ 25,010</u>	<u>\$ 27,000</u>	<u>\$ -</u>	<u>-100.0%</u>
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<b>GRAND TOTAL</b>	<b>\$61,459,318</b>	<b>\$58,525,234</b>	<b>\$74,834,950</b>	<b>\$89,615,700</b>	<b>\$76,341,000</b>		
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**CITY OF HENDERSON, KY**  
**OPERATING BUDGET FOR FISCAL YEAR 2011 - 2012**  
**GENERAL FUND CONSOLIDATED**

Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Approved Budget	2012 Proposed Budget	% CHANGE 11 vs. '12
Fund 10 - General Fund						
Taxes	\$ 14,991,430	\$ 16,276,069	\$ 16,226,200	\$ 16,011,000	\$ 16,572,300	3.5%
Service Charges / Fees	527,499	502,106	515,000	473,600	511,300	8.0%
Fines	23,007	15,010	20,500	21,200	21,200	0.0%
License and Permits	73,827	88,624	94,300	74,500	85,000	14.1%
Rents and Concessions	114,894	109,702	141,000	111,400	123,400	10.8%
Sales of Surplus Property	11,362	90,162	1,172,200	1,165,700	17,000	-98.5%
Other	2,940,815	3,367,664	4,132,567	4,347,900	3,976,100	-8.6%
In Lieu of Tax Payments	3,127,702	3,132,438	3,133,590	3,132,700	3,133,700	0.0%
Use of Restricted Fund	-	-	445,803	385,000	60,000	-84.4%
Use of Unrestricted Fund	-	-	-	650,000	875,000	34.6%
<b>Total Revenue</b>	<b>\$ 21,810,535</b>	<b>\$ 23,581,775</b>	<b>\$ 25,881,160</b>	<b>\$ 26,373,000</b>	<b>\$ 25,375,000</b>	<b>-3.8%</b>
Personnel Services	\$ 15,408,684	\$ 15,720,608	\$ 16,866,830	\$ 16,777,180	\$ 17,379,320	3.6%
Supplies	649,861	636,561	748,990	721,470	851,370	18.0%
Maintenance & Repairs	630,398	540,973	731,200	688,330	646,370	-6.1%
Services	1,836,579	1,914,470	1,893,400	2,018,470	2,104,560	4.3%
Sundry with Debt	810,237	607,119	518,980	688,750	570,660	-17.1%
Capital Outlay	366,114	536,383	1,141,640	1,456,200	885,180	-39.2%
Transfers	1,436,297	1,873,726	3,880,120	4,102,600	2,937,540	-28.4%
<b>Total Expense</b>	<b>\$ 21,138,170</b>	<b>\$ 21,829,840</b>	<b>\$ 25,781,160</b>	<b>\$ 26,453,000</b>	<b>\$ 25,375,000</b>	<b>-4.1%</b>
<b>NET</b>	<b>\$ 672,365</b>	<b>\$ 1,751,935</b>	<b>\$ 100,000</b>	<b>\$ (80,000)</b>	<b>\$ -</b>	

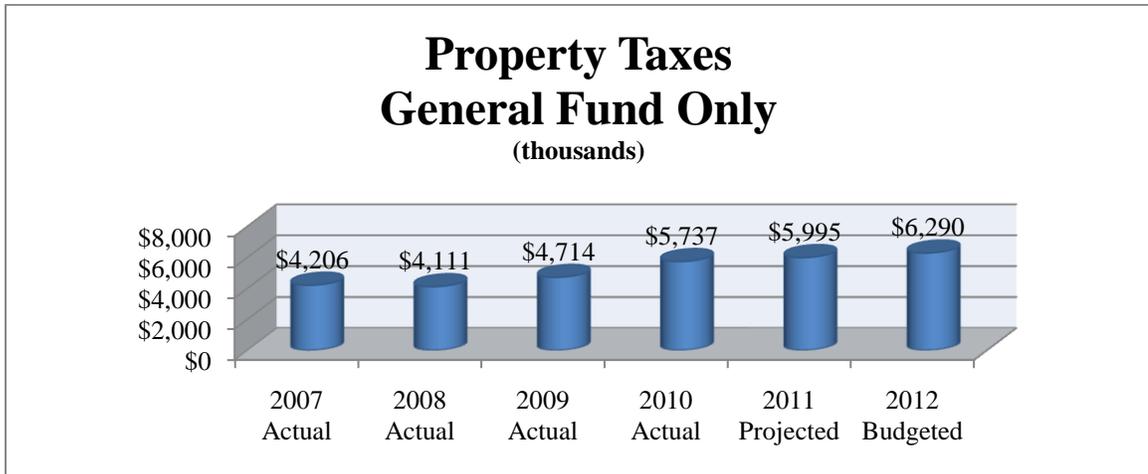
# MAJOR REVENUE SOURCES

## TAX REVENUE

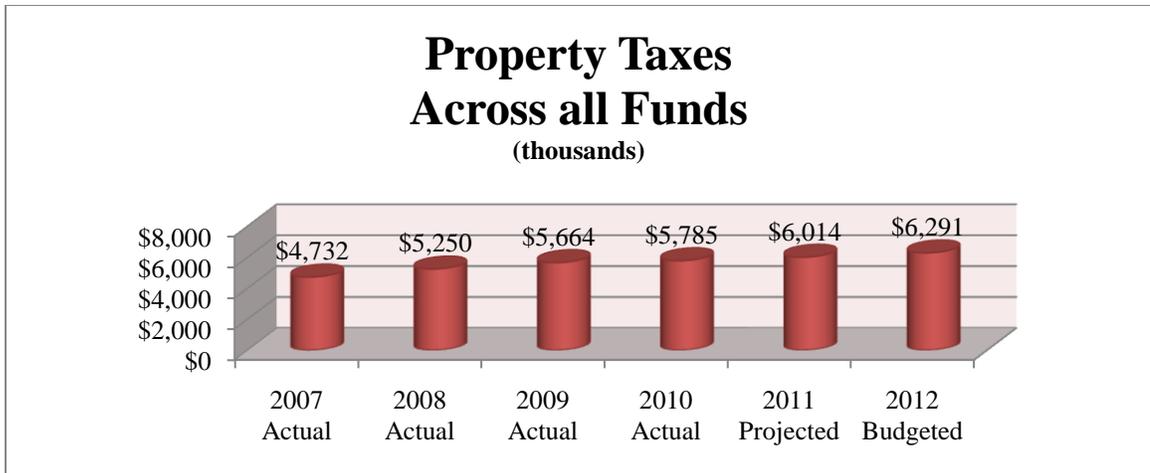
### General Fund

**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 1<sup>st</sup> 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 1<sup>st</sup>, at which time the applicable property is subject to lien, penalties, and interest.

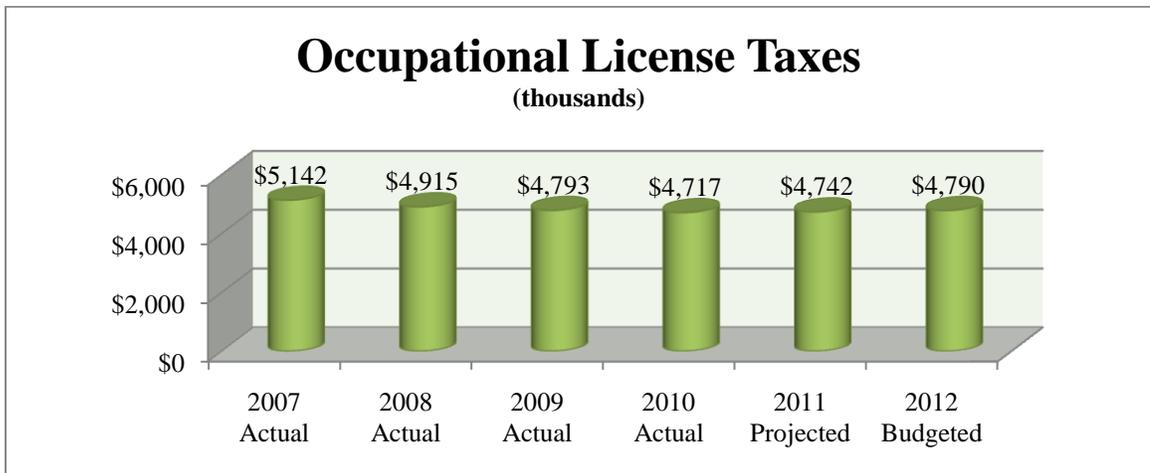
The 2010 tax rates per \$100 for real and personal property were .486 and .714 respectively. For the fiscal year 2011, the General Fund’s real property tax was approximately \$5.2 million and its personal tax was \$895,000. The 2012 estimates are based on 2011 actual revenue plus a four percent (4%) increase plus the tax on any new property added since last year.



Prior to fiscal 2010, when the property tax ordinance was adopted, the City set the property taxes rates for the General, Police/Fire Pension, Civil Service Pension and Bond Funds based on each fund’s need. Starting in fiscal 2010, the City placed all property taxes receipts in the General Fund and made transfers to the other funds when needed. For all funds, the increase from fiscal 2009 actual to 2010 actual was \$121,000 or 2.1%. The table on the next page shows the property tax revenue for all funds since 2007.

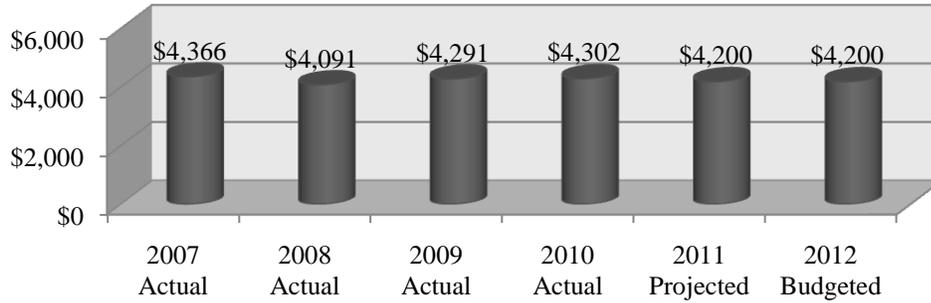


**Occupational License Taxes** – The City of Henderson follows Chapter 67 of the Kentucky Revised Statutes as it relates to occupational license tax. The tax is assessed against gross wages paid to employees within the City limits and against the net profits of businesses operating within the City. The occupational taxes were implemented in January 2006. The tax rate is 1% for both taxes which in fiscal 2011 will generate approximately \$4 million in payroll taxes and \$740,000 in net profit taxes. The 2012 estimate for payroll reflects a slight increase of 1.2% and the estimate for net profits was flat to the 2011 projection. The goal is to be conservative on the revenue and budget expenses on the high end.



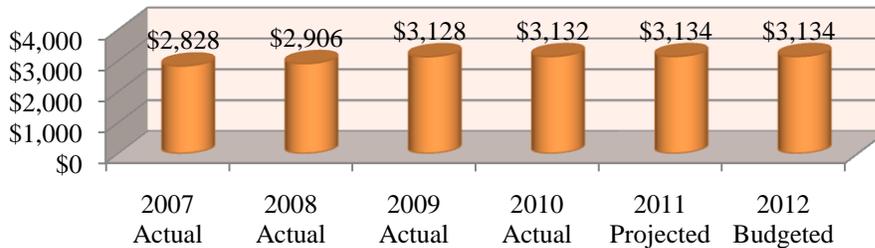
**License Tax on Insurance Companies** – The City of Henderson follows Chapter 91A of the Kentucky Revised Statutes as it relates to the tax assessed on insurance premiums. The tax applies to casualty, automobile, inland marine, fire/allied perils, health and life policies. The insurance companies add 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 \$4.2 million in revenue in fiscal years 2011 and 2012.

## License Tax on Insurance Companies (thousands)

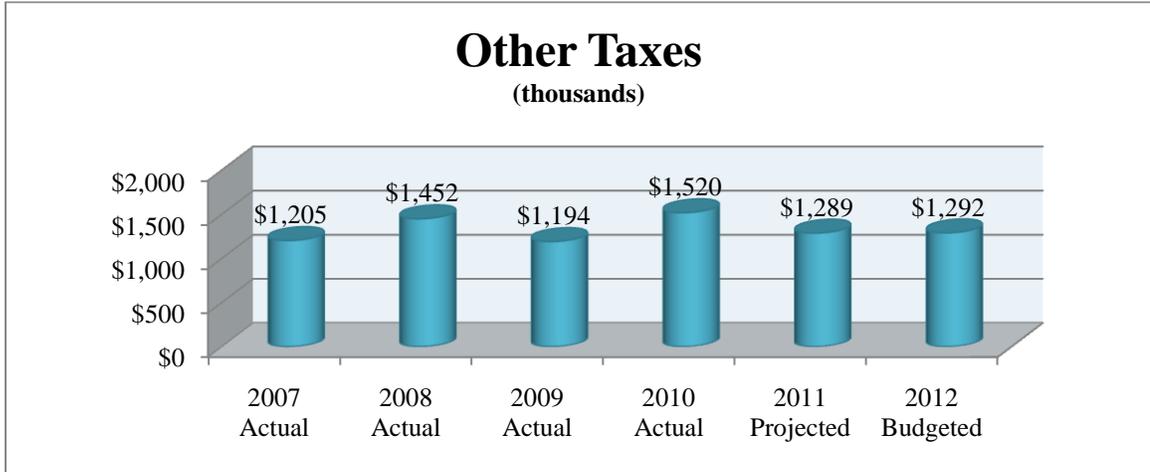


**Payment in Lieu of Taxes (Municipal Utilities and Housing Authority)** – The City of Henderson owns a majority of the electric, natural gas and water operations within the City limits. The three utilities pay to the City varying amounts that are based on its ability to absorb the tax. For fiscal 2011 and 2012, 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 2012, the City is expecting to receive approximately \$89,000.

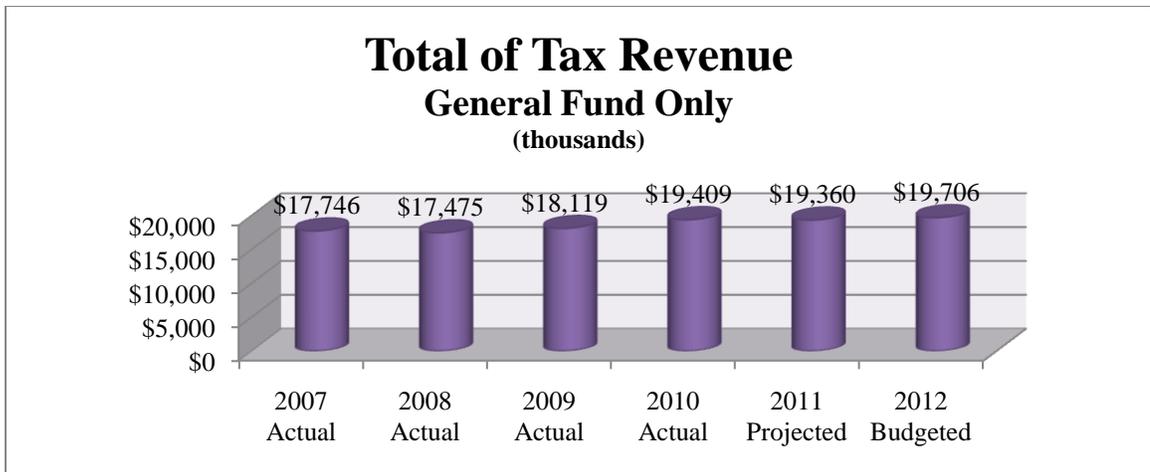
## Municipal Utilities' Payment In Lieu of Taxes (thousands)



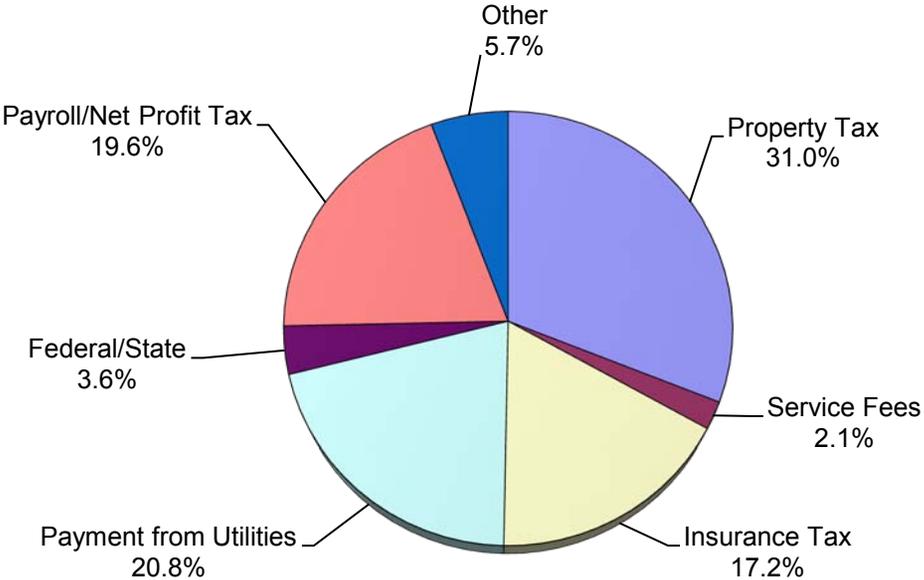
**Other taxes** – The City of Henderson also collects vehicle property tax, omitted tangible tax, franchise tax, bank deposit tax, and delinquent taxes. As the chart below reflects, the amount of other taxes totals \$1.29 million for fiscal year 2012. In fiscal 2008 and 2010, the City of Henderson received large and unusual omitted tangible tax payments from the State of Kentucky.



**Taxes** – The total for the taxes above make up approximately 80.7% of the General Fund’s \$24,425,000 of revenue (net of reserves) for fiscal 2012.



# CITY OF HENDERSON GENERAL FUND REVENUE 2011 - 2012 BUDGET



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

Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in subsequent years (a)	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	\$ 3,901,093	N/A	N/A	N/A	\$ 3,888,577	99.7%
2005	4,173,563	\$ 4,122,781	98.8%	\$ 39,920	4,162,701	99.7%
2006	4,302,094	4,247,636	98.7%	40,532	4,288,168	99.7%
2007	4,704,194	4,647,361	98.8%	39,834	4,687,195	99.6%
2008	5,137,044	5,064,159	98.6%	49,209	5,113,368	99.5%
2009	5,599,923	5,491,093	98.1%	46,586	5,537,679	98.9%
2010	5,788,490	5,692,217	98.3%	12,120	5,704,337	98.5%

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

(a) Collections as of August 25, 2010.

**CITY OF HENDERSON  
COST ALLOCATION**

<u>GENERAL FUND</u>		<u>2011 - 12</u>	<u>GENERAL</u>									
<u>DIVISION NAME</u>	<u>BUDGET</u>	<u>FUND</u>	<u>GAS</u>	<u>PWR &amp; LIGHT</u>	<u>WTR &amp; 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%
	\$ 204,470	\$ 185,965	\$ 6,134	\$ 1,595	\$ 2,311	\$ 797	\$ 797	\$ 797	\$ 797	\$ 797	\$ 1,043	\$ 3,435
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%
	\$ 487,880	\$ 416,650	\$ 39,030	\$ 3,757	\$ 4,830	\$ 781	\$ 2,488	\$ 6,294	\$ 439	\$ 781	\$ 878	\$ 11,953
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%
	\$ 265,420	\$ 143,327	\$ 39,813	\$ 7,963	\$ 5,308	\$ 5,308	\$ 7,963	\$ 1,327	\$ 2,654	\$ 2,654	\$ 13,271	\$ 35,832
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%
	\$ 98,570	\$ 54,214	\$ 986	\$ 986	\$ 986	\$ 29,571	\$ 986	\$ 986	\$ 986	\$ 986	\$ 986	\$ 6,900
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%
	\$ 87,670	\$ 43,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,835
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%
	\$ 113,360	\$ 99,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,023
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%
	\$ 414,580	\$ 320,222	\$ 20,190	\$ 5,597	\$ 20,190	\$ 3,400	\$ 9,950	\$ 7,421	\$ 11,525	\$ 3,192	\$ 12,893	\$ -
HWU direct costs - Safety	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	\$ 73,480	\$ -	\$ -	\$ -	\$ 73,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
	\$ 524,680	\$ 276,769	\$ 81,850	\$ 16,790	\$ 16,790	\$ 16,790	\$ 16,790	\$ 25,185	\$ 19,938	\$ 19,938	\$ 16,790	\$ 17,052
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%
	\$ 692,850	\$ 211,874	\$ 106,075	\$ 88,685	\$ 72,819	\$ 11,086	\$ 68,176	\$ 22,171	\$ 44,897	\$ 44,897	\$ 11,086	\$ 11,086
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%
	\$ 842,030	\$ 46,901	\$ 246,883	\$ 247,388	\$ 218,844	\$ 11,788	\$ 11,788	\$ 12,967	\$ 25,261	\$ 8,420	\$ 11,788	\$ -
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%
	\$ 682,250	\$ 38,001	\$ 200,036	\$ 200,445	\$ 177,317	\$ 9,552	\$ 9,552	\$ 10,507	\$ 20,468	\$ 6,823	\$ 9,552	\$ -
HWU direct costs - A/P	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	\$ 13,580	\$ -	\$ -	\$ -	\$ 13,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
	\$ 5,377,680	\$ 3,411,062	\$ -	\$ -	\$ 4,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,961,778
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%
	\$ 432,480	\$ 427,982	\$ -	\$ -	\$ -	\$ -	\$ 4,498	\$ -	\$ -	\$ -	\$ -	\$ -
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%
	\$ 1,399,310	\$ 1,399,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
231 Police	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	\$ 6,503,490	\$ 6,503,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
	\$ 178,630	\$ 48,552	\$ 2,751	\$ 1,375	\$ 6,984	\$ -	\$ 70,148	\$ 697	\$ 22,079	\$ 21,918	\$ -	\$ 4,126
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%
	\$ 597,590	\$ 495,283	\$ 21,872	\$ 3,586	\$ 6,633	\$ 12,370	\$ 35,079	\$ 4,362	\$ 5,737	\$ 4,601	\$ -	\$ 8,067
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%
	\$ 635,040	\$ 317,456	\$ 54,740	\$ -	\$ -	\$ 9,462	\$ 198,196	\$ 2,667	\$ 50,803	\$ -	\$ -	\$ 1,715
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%
	\$ 183,890	\$ 85,325	\$ 6,988	\$ -	\$ -	\$ 4,211	\$ 14,619	\$ 1,398	\$ 6,988	\$ -	\$ -	\$ 64,362
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%
	\$ 764,260	\$ 711,297	\$ 3,363	\$ -	\$ -	\$ 7,948	\$ 1,299	\$ 10,470	\$ 5,197	\$ 153	\$ 10,929	\$ 13,604
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%
	\$ 201,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,000	\$ -	\$ -	\$ -	\$ -	\$ -
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%
	\$ 4,600,810	\$ 2,267,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,333,531
<b>TOTAL</b>	<b>\$ 25,375,000</b>	<b>\$ 17,504,130</b>	<b>\$ 830,711</b>	<b>\$ 578,166</b>	<b>\$ 624,911</b>	<b>\$ 123,064</b>	<b>\$ 653,329</b>	<b>\$ 107,249</b>	<b>\$ 217,768</b>	<b>\$ 115,160</b>	<b>\$ 89,215</b>	<b>\$ 4,531,297</b>

**CITY OF HENDERSON, KY**  
**OPERATING BUDGET FISCAL YEAR 2011 - 2012**  
**GENERAL FUND DETAIL**

ACCOUNT	2009 Actual	2010 Actual	2011 Approved Budget	2012 Proposed Budget	% CHANGE
<b>41 Personnel Services</b>					
4101 Salaries -Supervision	\$ 1,546,375	\$ 1,648,075	\$ 1,791,530	\$ 1,811,540	1.1%
4102 Salaries -Clerical	960,794	1,002,469	1,035,020	1,032,020	-0.3%
4103 Salaries - Operational	5,483,633	5,637,606	5,966,760	6,043,700	1.3%
4104 Salaries - Overtime	1,700,760	1,199,046	1,190,070	1,133,120	-4.8%
4105 Salaries - Other	129,904	124,790	163,740	141,140	-13.8%
4106 FICA	250,336	273,070	279,310	280,480	0.4%
4107 Medicare	131,731	128,375	146,640	147,490	0.6%
4108 Life Insurance	21,577	22,216	23,100	23,140	0.2%
4109 Hospitalization Insurance	2,625,412	3,086,002	3,319,200	3,688,000	11.1%
4110 Cancer Insurance	19,061	19,613	20,970	20,980	0.0%
4111 Workers Compensation	309,061	237,097	237,850	220,260	-7.4%
4112 Employee Assistance Prgm	4,931	4,032	4,190	4,220	0.7%
4115 Unemployment Insurance	4,841	9,266	11,250	12,830	14.0%
4116 Employee Pension Benefit	529,715	692,376	685,080	767,230	12.0%
4118 Retirement - Other	28,759	33,245	34,240	35,660	4.1%
4119 Police & Fire Pension	1,661,794	1,603,330	1,868,230	2,017,510	8.0%
<b>Personnel Services Total</b>	<b>15,408,684</b>	<b>15,720,608</b>	<b>16,777,180</b>	<b>17,379,320</b>	<b>3.6%</b>
<b>42 Supplies</b>					
4200 Non-Inventory Parts	2,580	4,274	4,000	3,000	-25.0%
4201 Fuel	203,888	197,554	241,450	363,880	50.7%
4202 Minor Tools	23,730	23,143	28,480	26,450	-7.1%
4203 Office Supplies	53,605	50,346	46,790	49,860	6.6%
4204 Cleaning Supplies	11,097	10,645	14,190	11,550	-18.6%
4205 Medical & Drug Supplies	6,328	4,903	5,770	5,770	0.0%
4206 Botanical Supplies	9,062	8,318	11,600	10,600	-8.6%
4207 Clothing Supplies	81,261	95,971	91,140	97,690	7.2%
4208 Postage	104,201	100,636	115,260	112,560	-2.3%
4209 Educational Supplies	7,993	8,017	11,990	14,820	23.6%
4210 Photographic Supplies	805	1,948	1,100	1,100	0.0%
4211 Periodicals & Supplement	21,831	23,366	23,750	26,990	13.6%
4212 Mechanical Supplies	1,328	1,562	2,000	2,000	0.0%
4213 Traffic Control Supplies	21,305	23,863	22,000	22,000	0.0%
4214 Chemical Supplies	37,812	33,588	39,900	40,100	0.5%
4215 Janitorial Supplies	20,056	20,151	20,000	19,000	-5.0%
4216 Ammunition	20,848	8,959	20,770	22,800	9.8%
4221 Athletic Recreat. Supply	7,602	8,586	8,980	9,150	1.9%
4222 Concessions	8,679	7,653	9,500	9,250	-2.6%
4225 Safety Supplies	4,782	2,159	1,800	1,800	0.0%
4229 Miscellaneous Supplies	1,068	919	1,000	1,000	0.0%
<b>Supplies Total</b>	<b>649,861</b>	<b>636,561</b>	<b>721,470</b>	<b>851,370</b>	<b>18.0%</b>
<b>43 Maintenance &amp; Repairs</b>					
4301 Vehicle Repair	154,165	165,358	178,650	182,480	2.1%
4302 Office Equipment Repair	85,178	98,982	139,430	148,170	6.3%
4303 Instr. & Appar. Repair	9,104	11,458	8,000	8,000	0.0%
4304 Other Equipment Repair	32,831	31,670	37,100	41,920	13.0%
4305 Heating / A.C. Repair	22,933	27,831	21,650	21,600	-0.2%

**CITY OF HENDERSON, KY**  
**OPERATING BUDGET FISCAL YEAR 2011 - 2012**  
**GENERAL FUND DETAIL**

ACCOUNT		2009 Actual	2010 Actual	2011 Approved Budget	2012 Proposed Budget	% CHANGE
4306	Building Repair & Maint	\$ 80,580	\$ 107,874	\$ 176,850	\$ 105,550	-40.3%
4307	Other Structures Repair	46,723	39,179	48,800	74,350	52.4%
4308	Machines Tools Repair	19,690	12,126	12,900	9,200	-28.7%
4309	Radios Repair	31,864	25,562	31,200	25,000	-19.9%
4310	Video Equipment Expense	180	1,621	2,500	2,500	0.0%
4312	Walks Drives Fences	2,695	3,980	4,750	4,750	0.0%
4313	Recreational Equipment	10,360	9,272	19,750	16,100	-18.5%
4314	Pumps & Motors	5,148	4,127	4,250	4,250	0.0%
4324	Canoe Creek Maintenance	153	65	-	-	N/A
4325	Boat Launch Expense	1,988	1,868	2,500	2,500	0.0%
4326	Natural Disaster Expense	126,806	-	-	-	N/A
Maintenance & Repairs Total		630,398	540,973	688,330	646,370	-6.1%
44 Services						
4401	Telephone	87,908	85,098	83,860	82,190	-2.0%
4402	Medical Exams	16,099	15,926	10,350	10,350	0.0%
4403	Assoc. Dues/Subscription	53,841	56,226	58,780	60,530	3.0%
4404	Multi-Department Training	5,166	4,438	8,100	6,840	-15.6%
4405	Travel & Training	75,489	84,490	127,280	127,580	0.2%
4406	Boards and Meetings	950	990	1,800	1,800	0.0%
4407	Court Costs	178	-	1,500	1,500	0.0%
4408	Legal Advertising	9,852	11,304	15,500	17,000	9.7%
4409	Electric-Purchased	22,295	21,700	23,000	23,000	0.0%
4414	Clothing / Cleaning	31,336	33,841	36,040	34,820	-3.4%
4415	Special Services	82,023	69,089	73,590	73,340	-0.3%
4416	Car Allowance	9,900	10,800	10,800	10,800	0.0%
4417	Printing and Reproduction	30,007	31,488	36,860	28,620	-22.4%
4418	Contractual Services	247,332	250,456	248,490	280,510	12.9%
4419	Professional Services	154,839	134,109	163,370	170,670	4.5%
4421	Commissions	5,191	4,756	5,350	5,350	0.0%
4424	Equipment Rental	717	3,071	4,150	3,750	-9.6%
4438	Litigation	-	-	8,000	-	-100.0%
4440	Web Services	12,296	11,217	10,800	27,200	151.9%
4441	Bank Fees	179	-	230	230	0.0%
4442	Trust Fees	234	1,370	1,400	1,500	7.1%
4443	Charge Card Expense	227	-	550	550	0.0%
4443	Charge Card Utilities	2,794	-	4,900	8,400	71.4%
4456	Planning Commission	185,599	208,681	227,050	271,160	19.4%
4457	Ambulance Service	234,881	346,796	263,460	264,630	0.4%
4461	Henderson Tourism	33,700	33,700	33,700	33,700	0.0%
4467	Meals on Wheels Program	10,500	10,500	10,500	10,500	0.0%
4469	Riverview School	5,000	5,000	5,000	5,000	0.0%
4472	Henderson Arts Alliance	7,000	7,000	7,000	7,000	0.0%
4474	Involvement Inc	4,000	4,000	4,000	4,000	0.0%
4479	Downtown Hend. Project	45,500	44,000	44,000	49,000	11.4%
4481	Henderson County Attorney	5,500	5,500	9,200	9,200	0.0%
4482	Humane Society of Hend C	110,000	110,000	110,000	110,000	0.0%
4483	Hend City/Co Rescue Sq.	8,250	4,500	4,500	4,500	0.0%
4484	Disaster & Emergency Ser	28,898	22,845	23,800	25,930	8.9%

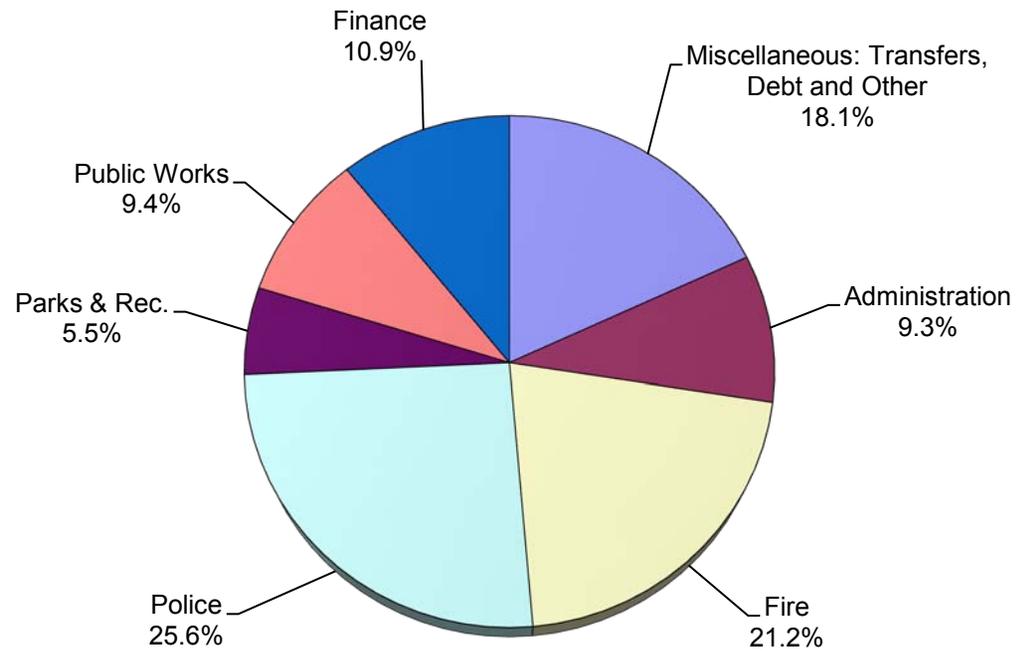
**CITY OF HENDERSON, KY**  
**OPERATING BUDGET FISCAL YEAR 2011 - 2012**  
**GENERAL FUND DETAIL**

ACCOUNT		2009 Actual	2010 Actual	2011 Approved Budget	2012 Proposed Budget	% CHANGE
4485	Hend City/Co Air Board	\$ 71,086	\$ 99,104	\$ 93,360	\$ 96,620	3.5%
4491	NW KY Forward	32,000	38,000	38,000	48,000	26.3%
4497	Henderson Child	2,700	2,700	2,700	3,200	18.5%
4498	GIS	175,295	119,609	183,630	161,220	-12.2%
4522	Audit Expense	27,817	22,166	23,870	24,370	2.1%
Services Total		1,836,579	1,914,470	2,018,470	2,104,560	4.3%
45 Sundry Charges						
4501	Insurance Expense	385,307	407,573	388,000	395,000	1.8%
4502	Interest Expense	85,650	76,667	89,000	15,770	-82.3%
4517	Disc Golf Expense	7,593	1,422	2,250	2,250	0.0%
4531	DARE Expenses	2,658	2,749	-	-	N/A
4534	K-P Donations Expenses	1,522	405	-	-	N/A
4576	Series 2001 Debt	90,000	95,000	95,000	-	-100.0%
4578	Equipment 03	165,000	-	-	-	N/A
4579	Equipment 06	27,559	-	-	-	N/A
4581	Street Sweeper 07	44,948	23,303	-	-	N/A
4582	Equipment Lease	-	-	114,500	157,640	37.7%
Sundry Charges Total		810,237	607,119	688,750	570,660	-17.1%
46 Capital Outlay						
4601	Motor Vehicles	148,759	162,530	506,500	479,880	-5.3%
4602	Office Furniture /Fixture	4,065	-	12,500	-	-100.0%
4605	Machinery & Tools	139,058	170,152	565,500	221,700	-60.8%
4607	Data Processing Equipment	58,073	133,690	118,000	48,300	-59.1%
4608	Instruments & Apparatus	-	-	114,700	95,300	-16.9%
4628	Park Improvements	9,579	59,487	-	-	N/A
4641	Municipal Center Improve.	-	10,524	139,000	40,000	-71.2%
4647	Fire Station	6,580	-	-	-	N/A
Capital Outlay Total		366,114	536,383	1,456,200	885,180	-39.2%
47 Transfers						
4701	Transfer to PWI	475,000	543,000	670,000	685,000	2.2%
4702	Transfer to Hart	491,000	487,000	536,000	535,000	-0.2%
4706	Transfer to Canoe Creek	-	-	-	65,000	N/A
4707	Transfer to Construction	-	-	1,150,000	-	-100.0%
4711	Reserve for Contingency	39,297	87,226	44,600	34,540	-22.6%
4713	Transfer to Sanitation	-	207,000	257,000	-	-100.0%
4714	Transfer to Emergency Co	253,000	231,500	303,000	319,000	5.3%
4716	Transfer to Police and Fire	-	5,000	440,000	420,000	-4.5%
4717	Transfer to Civil Service	-	-	237,000	239,000	0.8%
4719	Transfer to Cemetery Fund	178,000	-	-	-	N/A
4725	Transfer to Bond Fund	-	313,000	465,000	640,000	37.6%
Transfers Total		1,436,297	1,873,726	4,102,600	2,937,540	-28.4%
Total Expenses		\$ 21,138,170	\$ 21,829,840	\$ 26,453,000	\$ 25,375,000	-4.1%

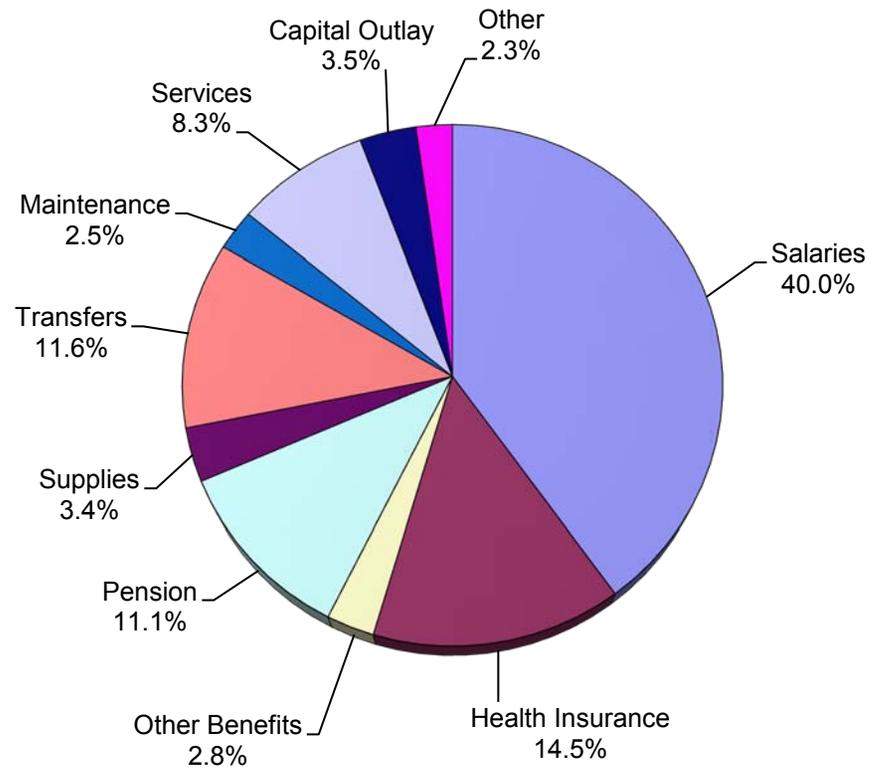
# CITY OF HENDERSON

## GENERAL FUND EXPENDITURES

2011 - 2012 BUDGET



# CITY OF HENDERSON GENERAL FUND EXPENDITURES 2011 - 2012 BUDGET



**CITY OF HENDERSON, KY**  
**TOTAL EXPENDITURES OF ALL FUNDS**  
**FOR FISCAL YEAR 2011 - 2012**

	Fiscal 2011	Fiscal 2012	Increase	Percentage
GENERAL FUND BUDGET	\$ 26,453,000.00	\$ 25,375,000.00	\$ (1,078,000.00)	-4.08%
GAS FUND BUDGET	23,570,000	23,106,000	(464,000)	-1.97%
HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET	150,000	170,000	20,000	13.33%
CIVIL SERVICE PENSION FUND BUDGET	242,000	244,000	2,000	0.83%
POLICE & FIRE PENSION FUND BUDGET	440,000	421,000	(19,000)	-4.32%
CEMETERY FUND BUDGET	404,000	424,000	20,000	4.95%
HEALTH INSURANCE FUND BUDGET	7,160,000	7,356,000	196,000	2.74%
BOND FUND BUDGET	467,000	1,602,000	1,135,000	243.04%
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET	1,352,000	1,397,000	45,000	3.33%
CONSTRUCTION FUND BUDGET	17,678,000	9,444,000	(8,234,000)	-46.58%
CANOE CREEK FUND BUDGET	180,000	215,000	35,000	19.44%
FLOOD MITIGATION FUND BUDGET	2,127,000	977,000	(1,150,000)	-54.07%
HART FUND BUDGET	1,617,000	1,389,000	(228,000)	-14.10%
SANITATION FUND BUDGET	2,793,000	2,896,000	103,000	3.69%
911 FUND BUDGET	1,059,000	1,092,000	33,000	3.12%
COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET	494,000	377,000	(117,000)	-23.68%
HOME GRANT FUND BUDGET	66,000	264,000	198,000	300.00%
POLICE INVESTIGATION FUND BUDGET	47,000	76,000	29,000	61.70%
JUSTICE ASSISTANCE GRANT (JAG) FUND BUDGET	27,000	35,000	8,000	29.63%
	<u>\$ 86,326,000.00</u>	<u>\$ 76,860,000.00</u>	<u>\$ (9,466,000.00)</u>	<u>-10.97%</u>

**CITY OF HENDERSON, KY  
CITY-WIDE - STRATEGIC PLAN SUMMARY  
FOR FISCAL YEAR 2012**

City Wide Goal	Category	Department	Departmental Goal
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	Finish Phase II of the state flood grant.
Increase the safety of citizens by replacing obsolete public safety equipment.	Safety	Police	Replace at least six police pursuit vehicles as defined in the vehicle replacement schedule.
		Fire	Construct a burn/smoke room using a state grant with a local match.
		Fire	Continue to follow the vehicle replacement schedule by replacing sedan.
Enhance services to citizens by extending technology	Technology Improvement	Finance	Replace 25 personal computers to keep equipment up to date and operating effectively.
Ensure that City services assist in creating a superior quality of life and an atmosphere where people desire to live, work, and play.	Quality of Life	HART	Replace the phone system in the HART garage.
		Gas	Operate without a rate increase.
		Administration	Start construction on the riverfront improvements
		Administration	Submit a balanced budget that requires a minimum tax increase.
Recruit and retain highly motivated and qualified employees.	City Services	Human Resources	Maintain current levels of employee benefits.
		Administration	Propose a cost of living adjustment and merit adjustments.
Create exciting programming that keeps the citizens active and	Quality of Life	Parks and Recreation	Replace two vehicles and an antiquated treadmill.

**CITY OF HENDERSON, KY**  
**Protect Health and Safety/Maintain Basic Service Levels**  
**FOR FISCAL YEAR 2012**

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. Assist Henderson Water Utility in traffic flow with their project to separate wastewater and storm water lines in the downtown area.
	B. Gas Utility	1. Perform relocation of service lines from Merritt to Craig Drive pending grant approval.
	C. Mass Transit	1. Replace phone system.
2. Complete construction of the new break room area.		
II. Facilities & Services	A. Public Works	1. Monitor the ninth year of the curbside recycling program and make a decision regarding modifications, improvements, or changes to the service.
	B. Parks & Recreation	1. Paint swimming pools by May 10, 2012.
		2. Comply with new ADA requirements at swimming pool by May 10, 2012.
	C. Fire	1. Continue to follow the vehicle replacement schedule and replace a sedan.
		2. Continue the bunker gear replacement program which helps to protect our firefighters.
		3. Continue the program of annually flow testing all 1,020 fire hydrants to ensure proper operation during the year.
		4. Install a burn room at the training grounds for firefighter training. This would help with the City's ISO rating.

**CITY OF HENDERSON, KY**  
**Protect Health and Safety/Maintain Basic Service Levels**  
**FOR FISCAL YEAR 2012**

Key Area	Responsibility	Objectives/Performance Standards
II. Facilities & Services (continued)	C. Fire (continued)	5. Work with the Ambulance Service in developing Station 3 into a successful work environment for both fire Department and the Ambulance Service.
		6. Work with ISO to determine whether a three station design is feasible.
		7. Complete the construction of the new south-end fire station to replace Station 4.
	D. Police	1. Acquire and place into service six (6) new police pursuit vehicles by June 30, 2012.
		2. Since 2009 overall crime has been reduced by 36%. For fiscal 2012, the goal is to further reduce overall crime by another 8%.
	E. Gas Utility	1. Acquire and place into service a potholing machine to support the efforts on multiple projects.
2. Complete over a mile of 4 inch steel replacement with PE pipe by December 1, 2011.		
III. Administrative	A. Finance	1. Promote the Automatic Payment Plan (ACH) for the payment of utility bills by customers during the year.
		2. Promote the option of receiving an email notification that a customer's utility bill is available to download rather than mailing the bill.
		3. Complete the programming and training to implement the Kentucky Retirement System's new reporting requirements

**CITY OF HENDERSON, KY**  
**Protect Health and Safety/Maintain Basic Service Levels**  
**FOR FISCAL YEAR 2012**

Key Area	Responsibility	Objectives/Performance Standards
III. Administrative (continued)	B. Gas	1. Continue training of all personnel covered under the Operator Qualification standards.
		2. Continue a public awareness program in compliance with US DOT requirements to educate the public about natural gas safety practices during the year.
		3. Complete DIMP for program requirements prior to August 22, 2011 using the APGA SHRIMP guide.
	C. Administration	1. Continue work zone safety training for all affected City employees.

**CITY OF HENDERSON, KY**  
**Enhance the Economic Climate of the Community**  
**FOR FISCAL YEAR 2012**

Key Area	Responsibility	Objectives/Performance Standards
I. Facilities & Services	A. Administration	1. Utilizing federal transportation funds, undertake the riverfront improvements.
II. Economic Development	A. Administration	1. Continue to promote the remaining commercial lot in the Starlight Development with the objective of creating new jobs, increasing the tax base, and recovering development costs.
		2. Participate in efforts to create new jobs, increase per capita income levels, and expand the tax base with increased funding for Northwest Kentucky Forward
		3. 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 Project and participating banks.
III. Administrative	A. Gas Utility	1. Continue efforts to expand membership of PEAK and evaluate other initiatives to partner with other public energy acquisition agencies to maximize effectiveness and benefits to our customers.

**CITY OF HENDERSON, KY**  
**Improve Existing Housing/Protect Neighborhood Quality**  
**FOR FISCAL YEAR 2012**

Key Area	Responsibility	Objectives/Performance Standards
I. Transportation	A. Administration	1. Complete the multi-year sidewalk construction program in the CDBG low-income eligible neighborhoods. Pursue grants for sidewalk improvements along Sand Lane corridor.
II. Facilities & Services	A. Gas Utility	1. Continue the multi-year program to identify and remove, as appropriate, steel tubing gas services and replace with plastic pipe during the year.
III. Quality of Life	A. Police	1. Continue targeted law enforcement activities in the predominantly low income areas, utilizing CDBG funding to reduce undesirable behavior and enhance neighborhood stability.
	B. Public Works	1. Complete the annual spring cleanup during the month of April 2012, with a completion goal of three work weeks.
	C. Parks and Recreation	1. Acquire commercial grade treadmill for the John F. Kennedy Center weight room facility by August 31, 2011.
IV. Housing & Population	A. Administration	1. Acquire KHC Affordable Housing Finance Program grant funds and undertake the exterior minor rehabilitation of 20 low-income homes in conjunction with World Changers during the year.
		2. Continue targeting unsafe structures and properties with the objective of repairing or removing unsafe housing during the year. Anticipate approximately five (5) homes will be demolished this year.
		3. Begin procedure to sell, auction off or transfer to other agencies, i.e., Habitat for Humanity, Housing Authority etc., City-owned surplus properties with goal of increasing the City tax base and increasing value to neighborhood(s).

**CITY OF HENDERSON, KY**  
**Enhance City Attractiveness/Control the Cost of Government**  
**FOR FISCAL YEAR 2012**

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 and regulators ten years or older by June 30, 2012.
		2. Complete first phase of the service line project. In particular, have mapping updated to extent possible and have size and type line identified when reasonable known.
	B. Administration	1. Provide support to Public Works in addressing community drainage project throughout year. Goal of beginning with one major subdivision and begin working to address and improve drainage ways. Coordinate maintenance work with Henderson County Detention Center inmates.
		2. Begin headstone restoration project at the Hopkins County cemetery utilizing staff who have been certified in the process, and conduct a ceremonial 'opening' of the cemetery after restoration project is complete.
II. Quality of Life	A. Parks & Recreation	1. Coordinate and promote programming activities for the downtown/riverfront in cooperation with DHP with the goal of providing a minimum of six Friday evening concerts during the summer.
		2. Maintain designation as a "Tree City USA" by the National Arbor Day Foundation.
	B. Police	1. Schedule and conduct four classes of the eight-week Citizens Police Academy program to enhance community-police relations during the year.
	C. Mass Transit	1. Plan and conduct the twelfth 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 2012**

Key Area	Responsibility	Objectives/Performance Standards
III. Administrative	A. Public Works	1. Continue a multi-year program to inventory all city infrastructure constructed or acquired since 1980 in accordance with the requirements of GASB 34 during the year.
	B. Finance	1. Complete the FY 2011 audit in a Comprehensive Annual Financial Report (CAFR) format and receive a "Certificate of Achievement" for financial reporting for the thirteenth consecutive year from the Governmental Finance Officers Association during the year.
		2. Complete the FY 2012 Budget in the required format and receive a "Distinguished Budget Presentation Award" for the third consecutive year from the Governmental Finance Officers Association during the year.
		3. Complete the work to update the website to make it more user friendly and dynamic by December 31, 2011.
		4. Upgrade network and backup systems to stay current with new technologies.
	C. Police	1. Continue the upgrading of equipment to improve officer safety and efficiency of the department.
	D. Parks and Recreation	1. Review rate and fee schedules for cemeteries for January 31, 2012.
E. Administration	1. Conduct minimum of 100 internal audits of medical insurance EOB's to ensure proper coverage and payments.	
F. Mass Transit	1. Continue to provide the best service possible to the citizens of Henderson within current budgetary constraints.	

## 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-91.

**Fund – General #10 –**

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

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

**Fund – Gas #20 –**

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

**Fund – Health Reimbursement Arrangement #29 –**

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

**Fund – Civil Service Pension #32 –**

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

**Fund – Police & Fire Pension #33 –**

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

**Fund – Cemetery – #40 –**

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

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

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

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

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

**Fund – Canoe Creek #52 –**  
Department – Public Works #45

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

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

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

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

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

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

**Fund – Police Investigation #85 –**

Department – Police #40

Division – Police #231

**Fund – Justice Assistance Grant #86 –**

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 interpretation of 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 325 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-38

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

Duties:

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

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

Duties:

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

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

Duties:

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

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

Duties:

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

Department – Fire #20 starts on page C-63

Division – Fire #232 - The Fire Department provides fire protection for the city. There are 58 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-69

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-92

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-108

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

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

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

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

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

Department – Non-Departmental #90 pages C-28 and C-57

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

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

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

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

Department – Gas #25 starts on page C-143

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

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

Fund – Health Reimbursement Arrangement #29 page C-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-58 – The City of Henderson Civil Service Pension Fund (a contributory defined benefit plan) was created by ordinance. It covers City employees, other than those in the police and fire departments, who elected not to transfer into the County Employees Retirement System (CERS) plan.

Department – Non-Departmental #90

Division – Non-Departmental #298

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

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Cemetery #40 page C-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-62 – The Bond Fund is used to account for the payment of principal and interest on the City's general long-term debt. Revenues for this purpose are derived from transfers from the General Fund and interest income.

Department – Non-Departmental #90

Division – Debt #597

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

Department – Public Works #45

Division – Public Way Improvement #342

Fund – Construction #51 page C-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 – Canoe Creek #52 page C-34 – The Canoe Creek Fund accounts for funds set aside for flood mitigation of Canoe Creek.

Department – Public Works #45

Fund – Flood Mitigation #53 page C-35 – 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-161 – The Henderson Area Rapid Transit (HART) Fund accounts for funds that operate the City bus system.

Department – Mass Transit #30

Division – Mass Transit #015

Fund – Sanitation #57 page C-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-100 – 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-36 – The Community Development Block Grant Fund accounts for federal grant money used to rehabilitate low income housing and public facilities.

Department – Administration #10

Division – Community Development #017

Fund – HOME #84 page C-37 – The HOME Fund accounts for grants used similar to the CDBG Fund except that the funds are provided through an agency of the Commonwealth of Kentucky.

Department – Administration #10

Division – Community Development #017

Fund – Police Investigation #85 page C-104 – 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

Fund – Justice Assistance Grant #86 page C-106 – The Justice Assistance Grant Fund accounts for federal grant money provided for local law enforcement activities.

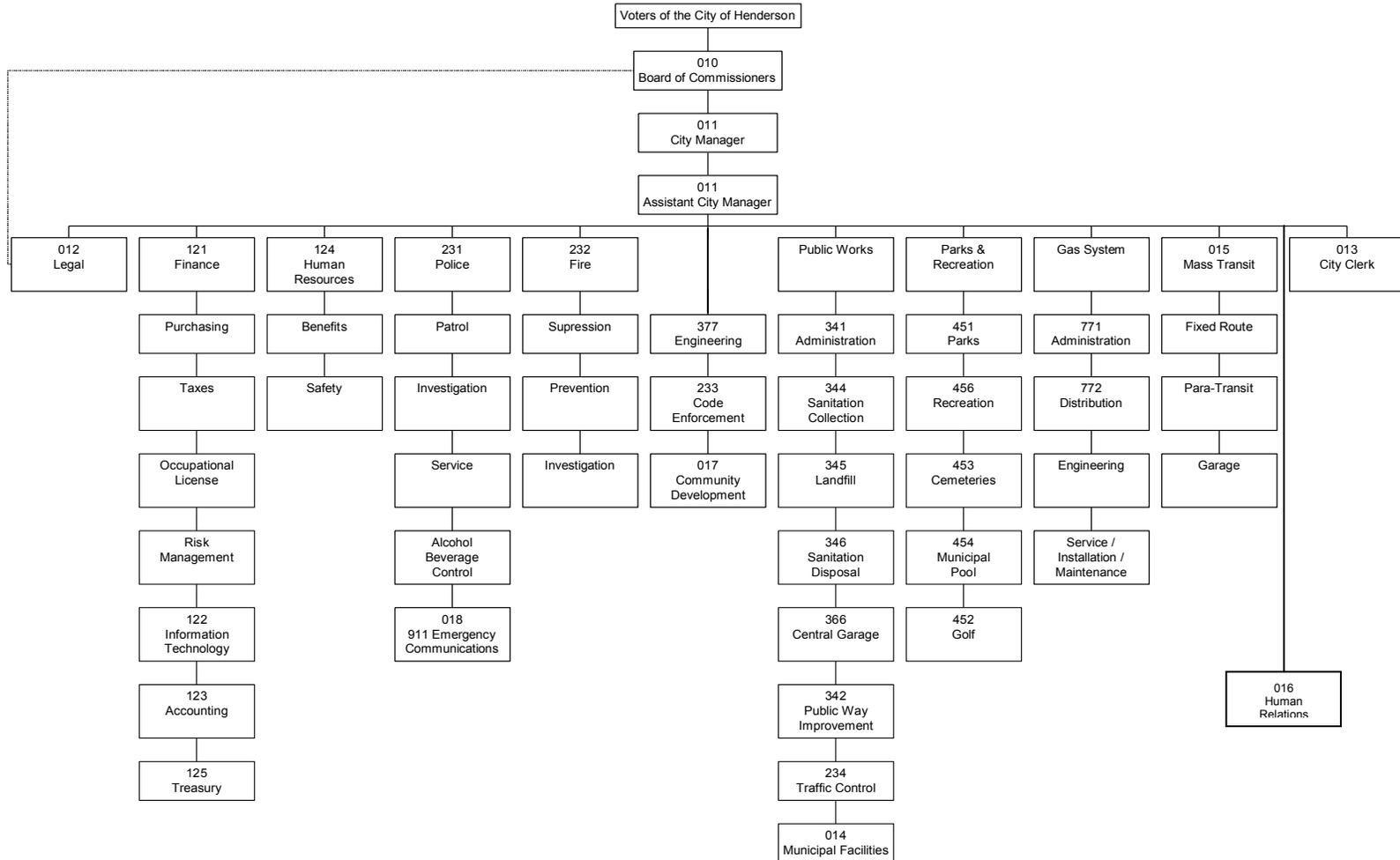
Department – Police #40

Division – Police #231



**SECTION C**  
**DEPARTMENTAL**  
**BUDGETS**

# City of Henderson, Kentucky



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

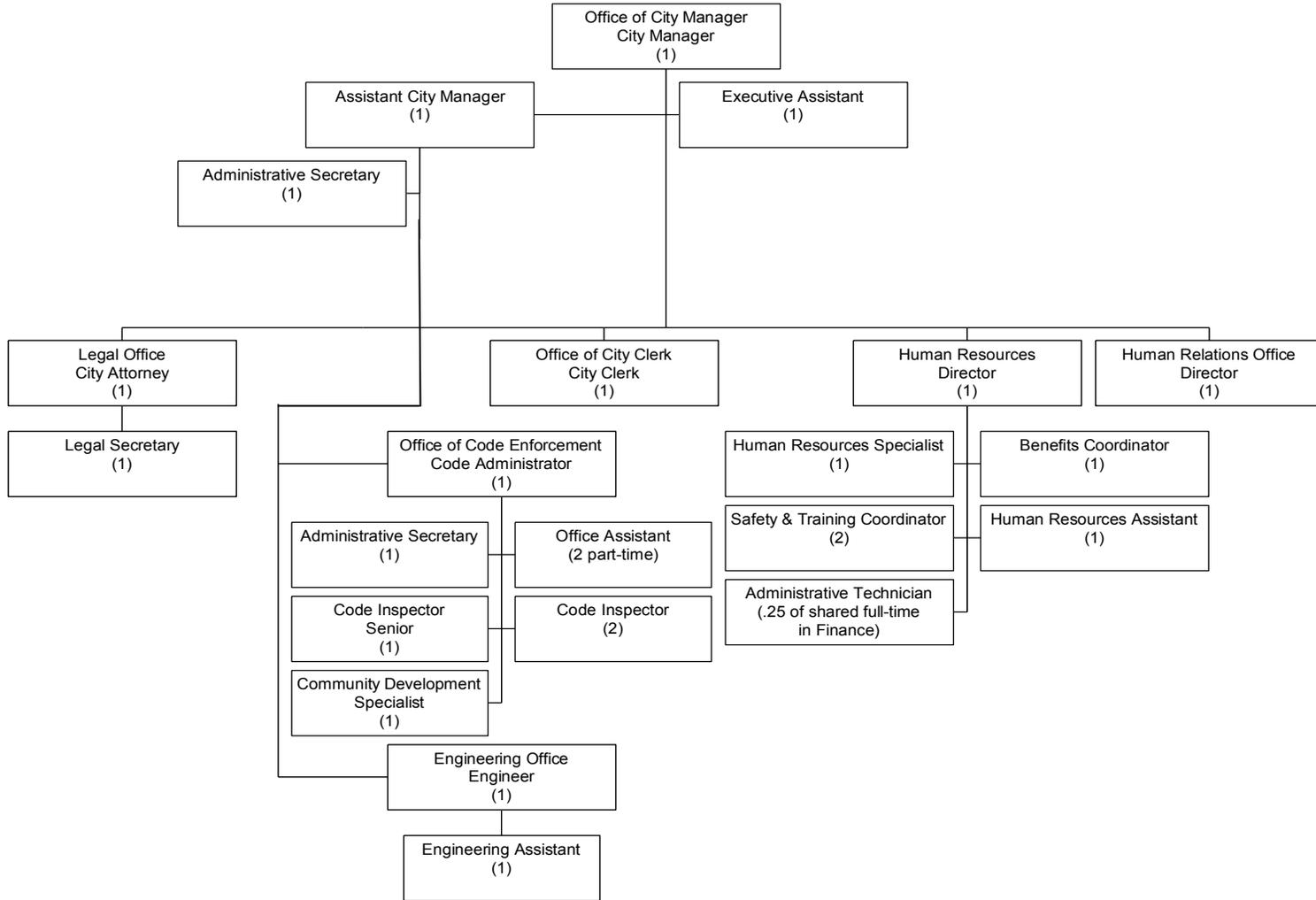
Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Department 10 - Administration							
Division 010 - City Commission							
41 Personnel Services							
4101	Salaries - Supervision	\$ 60,563	\$ 60,406	\$ 61,020	\$ 61,880	\$ 61,740	-0.2%
4106	FICA	3,587	3,253	3,250	3,840	3,830	-0.3%
4107	Medicare	839	761	760	900	900	0.0%
4109	Health Insurance	27,040	49,925	66,850	57,600	64,000	11.1%
4111	Workers Compensation	135	115	130	110	110	0.0%
4112	Employee Assist. Prgm	110	89	80	90	90	0.0%
4116	Employee Pension	2,426	2,878	2,150	3,090	-	-100.0%
Personnel Services Total		94,701	117,427	134,240	127,510	130,670	2.5%
42 Supplies							
4203	Office Supplies	386	805	390	500	500	0.0%
4208	Postage	203	63	120	120	140	16.7%
4211	Periodicals & Supple.	146	146	160	160	160	0.0%
Supplies Total		735	1,014	670	780	800	2.6%
43 Maintenance & Repairs							
4302	Office Equip. Repair	9	13	10	10	10	0.0%
Maintenance & Repairs Total		9	13	10	10	10	0.0%
44 Services							
4401	Telephone	1,259	1,108	1,120	1,200	1,200	0.0%
4403	Assoc. Dues/Subscript.	42,647	43,196	45,210	46,000	47,500	3.3%
4405	Travel & Training	7,808	14,527	9,840	17,420	17,290	-0.7%
4415	Special Services	1,496	1,868	4,410	4,000	2,500	-37.5%
4417	Printing and Reprod.	486	414	510	500	500	0.0%
4419	Professional Services	-	3,595	-	4,000	4,000	0.0%
Services Total		53,697	64,708	61,090	73,120	72,990	-0.2%
46 Capital Outlay							
4602	Office Furniture /Fixture	-	-	12,220	12,500	-	-100.0%
Capital Outlay Total		-	-	12,220	12,500	-	-100.0%
Total Mayor & City Commission		\$ 149,142	\$ 183,162	\$ 208,230	\$ 213,920	\$ 204,470	-4.4%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

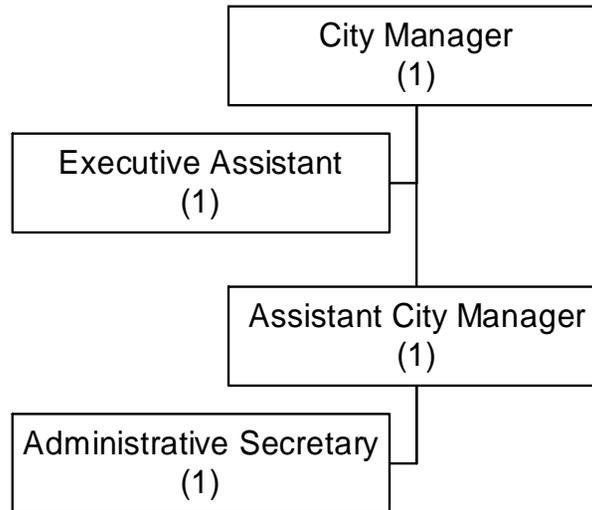
DEPARTMENT: Administration                      DIVISION: City Commission

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	\$ 28,500
		Kentucky League of Cities	8,000
		Evansville Metropolitan Planning Organization	4,000
		National League of Cities	2,000
		C-Link Interstate 69 Initiative	2,000
		Housing Board Members	600
		Kentuckians for Better Transportation	400
		Other	2,000
		Total	\$ 47,500
4415	Special Services	Service Award & Lapel Pins	\$ 600
		Shiners' Christmas Parade	500
		United Way Logo Incentives	450
		Retirement Watches	300
		Other	650
		Total	\$ 2,500
4419	Professional Services	Miscellaneous Projects as Needed	\$ 4,000

# ADMINISTRATION



# ADMINISTRATION CITY MANAGER



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

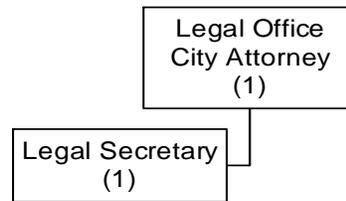
Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Department 10 - Administration							
Division 011 - City Manager							
41 Personnel Services							
4101	Salaries - Supervision	\$ 176,385	\$ 202,911	\$ 209,600	\$ 211,500	\$ 214,680	1.5%
4102	Salaries - Clerical	80,535	82,781	84,430	84,090	85,930	2.2%
4104	Salaries - Overtime	3,383	2,602	2,730	2,500	1,850	-26.0%
4105	Salaries - Other	2,400	-	-	6,720	6,720	0.0%
4106	FICA	16,381	17,445	17,760	18,700	19,170	2.5%
4107	Medicare	3,831	4,281	4,340	4,380	4,490	2.5%
4108	Life Insurance	5,210	5,232	5,210	5,430	5,430	0.0%
4109	Health Insurance	46,978	57,200	68,400	57,600	64,000	11.1%
4110	Cancer Insurance	353	377	380	380	380	0.0%
4111	Workers Compensation	726	550	630	540	520	-3.7%
4112	Employee Assist. Prgm	86	71	70	70	70	0.0%
4115	Unemploy. Insurance	121	249	100	300	360	20.0%
4116	Employee Pension	11,431	13,830	14,910	14,660	16,290	11.1%
4118	Retirement - Other	28,759	33,245	34,470	34,240	35,660	4.1%
Personnel Services Total		376,579	420,774	443,030	441,110	455,550	3.3%
42 Supplies							
4203	Office Supplies	3,042	2,122	1,900	1,900	1,900	0.0%
4208	Postage	304	446	400	400	350	-12.5%
4211	Periodicals & Supple.	469	1,372	1,300	1,300	1,300	0.0%
Supplies Total		3,814	3,940	3,600	3,600	3,550	-1.4%
43 Maintenance & Repairs							
4302	Office Equip. Repair	11	23	10	10	20	100.0%
Maintenance & Repairs Total		11	23	10	10	20	100.0%
44 Services							
4401	Telephone	3,844	4,020	3,390	3,900	3,800	-2.6%
4403	Assoc. Dues/Subscript.	1,664	618	640	800	800	0.0%
4405	Travel & Training	4,000	3,534	5,450	7,260	6,860	-5.5%
4408	Legal Advertising	122	145	-	500	500	0.0%
4415	Special Services	218	56	340	500	500	0.0%
4416	Car Allowance	9,900	10,800	10,800	10,800	10,800	0.0%
4417	Printing and Reprod.	364	437	370	500	500	0.0%
4419	Professional Services	-	-	2,120	5,000	5,000	0.0%
Services Total		20,113	19,610	23,110	29,260	28,760	-1.7%
Total City Manager		\$ 400,518	\$ 444,347	\$ 469,750	\$ 473,980	\$ 487,880	2.9%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Administration                      DIVISION: City Manager

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	KRS Revisions	\$ 1,000
		Engineering Magazine	75
		Other	225
		Total	\$ 1,300
4403	Association Dues and Subscrip	KCCMA Dues	\$ 200
		KAMM	75
		Other	525
		Total	\$ 800
4415	Special Services	Other	\$ 500
4419	Professional Services	Other	\$ 5,000

# LEGAL OFFICE



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Department 10 - Administration							
Division 012 - City Attorney							
41 Personnel Services							
4101	Salaries - Supervision	\$ 101,216	\$ 103,047	\$ 106,090	\$ 105,790	\$ 107,900	2.0%
4102	Salaries - Clerical	36,368	37,130	38,200	38,090	37,780	-0.8%
4104	Salaries - Overtime	184	-	10	100	110	10.0%
4106	FICA	8,033	8,172	8,400	8,930	9,040	1.2%
4107	Medicare	1,879	1,911	1,970	2,090	2,120	1.4%
4108	Life Insurance	133	134	120	160	170	6.3%
4109	Health Insurance	24,960	28,600	34,200	28,800	32,000	11.1%
4110	Cancer Insurance	188	188	190	190	190	0.0%
4111	Workers Compensation	383	319	330	270	260	-3.7%
4112	Employee Assist. Prgm	44	36	40	40	40	0.0%
4115	Unemploy. Insurance	60	124	50	150	170	13.3%
4116	Employee Pension	18,759	22,704	24,430	24,380	27,640	13.4%
Personnel Services Total		192,207	202,365	214,030	208,990	217,420	4.0%
42 Supplies							
4203	Office Supplies	802	395	1,200	800	800	0.0%
4208	Postage	316	251	300	300	300	0.0%
4211	Periodicals & Supple.	18,466	18,083	20,000	17,000	18,500	8.8%
Supplies Total		19,584	18,729	21,500	18,100	19,600	8.3%
43 Maintenance & Repairs							
4302	Office Equip. Repair	20	23	30	-	-	N/A
Maintenance & Repairs Total		20	23	30	-	-	N/A
44 Services							
4401	Telephone	702	603	600	600	600	0.0%
4403	Assoc. Dues/Subscript.	1,010	985	1,000	1,000	1,000	0.0%
4405	Travel & Training	2,708	1,681	1,200	3,300	3,000	-9.1%
4407	Court Costs	178	-	-	1,500	1,500	0.0%
4415	Special Services	90	81	110	-	100	N/A
4417	Printing and Reprod.	196	103	110	200	200	0.0%
4419	Professional Services	21,059	20,470	55,360	14,000	22,000	57.1%
4438	Litigation	-	-	-	8,000	-	-100.0%
Services Total		25,944	23,923	58,380	28,600	28,400	-0.7%
Total Legal		\$ 237,754	\$ 245,040	\$ 293,940	\$ 255,690	\$ 265,420	3.8%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Administration DIVISION: City Attorney

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	West Law Pro On-line Services	\$ 12,500
		West Am Jur 2nd	2,000
		West Group KY Digest	1,000
		Baldwin's KY Revised Statutes	1,000
		West Group Municipal Legal Forms	1,000
		Other	1,000
		Total	\$ 18,500
4403	Association Dues and Subscrip	Internal Municipal Lawyers	\$ 630
		Kentucky Bar Association	310
		Henderson County Bar Association	30
		Municipal Attorneys Association of KY	30
		Total	\$ 1,000
4419	Professional Services	Paralegals	\$ 20,000
		Court Reporter	2,000
		Total	\$ 22,000

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Department 10 - Administration							
Division 013 - City Clerk							
<b>41 Personnel Services</b>							
4101	Salaries - Supervision	\$ 51,520	\$ 52,463	\$ 54,040	\$ 53,900	\$ 54,980	2.0%
4106	FICA	2,926	2,978	3,080	3,340	3,410	2.1%
4107	Medicare	684	696	720	780	800	2.6%
4108	Life Insurance	65	53	60	80	80	0.0%
4109	Health Insurance	12,480	14,300	17,100	14,400	16,000	11.1%
4110	Cancer Insurance	94	94	100	100	100	0.0%
4111	Workers Compensation	135	98	120	100	100	0.0%
4112	Employee Assist. Prgm	22	18	20	20	20	0.0%
4115	Unemploy. Insurance	26	53	20	60	60	0.0%
4116	Employee Pension	7,016	8,497	9,150	9,130	10,430	14.2%
Personnel Services Total		74,968	79,250	84,410	81,910	85,980	5.0%
<b>42 Supplies</b>							
4203	Office Supplies	475	268	230	600	500	-16.7%
4208	Postage	157	60	50	300	200	-33.3%
Supplies Total		632	328	280	900	700	-22.2%
<b>43 Maintenance &amp; Repairs</b>							
4302	Office Equip. Repair	11	9	10	-	-	N/A
Maintenance & Repairs Total		11	9	10	-	-	N/A
<b>44 Services</b>							
4401	Telephone	631	564	510	540	540	0.0%
4403	Assoc. Dues/Subscript.	45	249	250	250	250	0.0%
4405	Travel & Training	-	-	-	300	300	0.0%
4408	Legal Advertising	3,211	2,976	4,600	7,000	6,000	-14.3%
4415	Special Services	27	80	-	50	50	0.0%
4417	Printing and Reprod.	479	61	70	250	250	0.0%
4418	Contractual Services	3,468	-	-	1,500	1,500	0.0%
4419	Professional Services	5,674	1,700	2,550	3,000	3,000	0.0%
Services Total		13,534	5,630	7,980	12,890	11,890	-7.8%
Total City Clerk		\$ 89,145	\$ 85,217	\$ 92,680	\$ 95,700	\$ 98,570	3.0%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Administration                      DIVISION: City Clerk

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	Green River Clerks Association	\$ 250
4418	Contractual Services	Other	\$ 1,500
4419	Professional Services	Codification of Ordinances	\$ 3,000

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

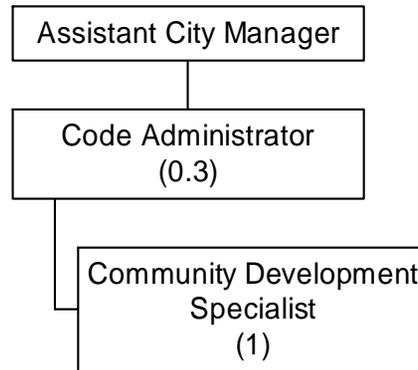
Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Department 10 - Administration							
Division 016 - Human Relations							
41 Personnel Services							
4101	Salaries - Supervision	\$ 49,182	\$ 50,303	\$ 51,700	\$ 51,600	\$ 52,740	2.2%
4106	FICA	2,881	2,942	3,030	3,200	3,270	2.2%
4107	Medicare	674	688	710	750	770	2.7%
4108	Life Insurance	80	81	80	80	80	0.0%
4109	Health Insurance	12,480	14,300	17,100	14,400	16,000	11.1%
4110	Cancer Insurance	94	94	100	100	100	0.0%
4111	Workers Compensation	128	98	120	100	90	-10.0%
4112	Employee Assist. Prgm	22	18	20	20	20	0.0%
4115	Unemploy. Insurance	26	53	20	50	60	20.0%
4116	Employee Pension	6,698	8,147	8,760	8,740	10,000	14.4%
Personnel Services Total		72,265	76,724	81,640	79,040	83,130	5.2%
42 Supplies							
4203	Office Supplies	192	101	120	300	300	0.0%
4208	Postage	52	22	30	180	150	-16.7%
4209	Educational Supplies	-	-	-	400	350	-12.5%
4211	Periodicals & Supple.	133	322	160	170	170	0.0%
Supplies Total		378	445	310	1,050	970	-7.6%
43 Maintenance & Repairs							
4302	Office Equip. Repair	6	2	10	20	20	0.0%
Maintenance & Repairs Total		6	2	10	20	20	0.0%
44 Services							
4401	Telephone	1,222	1,119	1,040	1,030	1,100	6.8%
4402	Medical Exams	-	-	-	50	50	0.0%
4403	Assoc. Dues/Subscript.	-	-	-	400	400	0.0%
4405	Travel & Training	-	-	-	1,460	1,400	-4.1%
4415	Special Services	12	11	20	500	400	-20.0%
4417	Printing and Reprod.	24	29	50	250	200	-20.0%
Services Total		1,258	1,159	1,110	3,690	3,550	-3.8%
Total Human Relations		\$ 73,907	\$ 78,330	\$ 83,070	\$ 83,800	\$ 87,670	4.6%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Administration                      DIVISION: Human Relations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	The Gleaner	\$ 140
		Newsweek	30
		Total	\$ 170
4403	Association Dues and Subscrip	Other	\$ 400
4415	Special Services	Human Rights Annual Workshops	\$ 400

# ADMINISTRATION COMMUNITY DEVELOPMENT



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

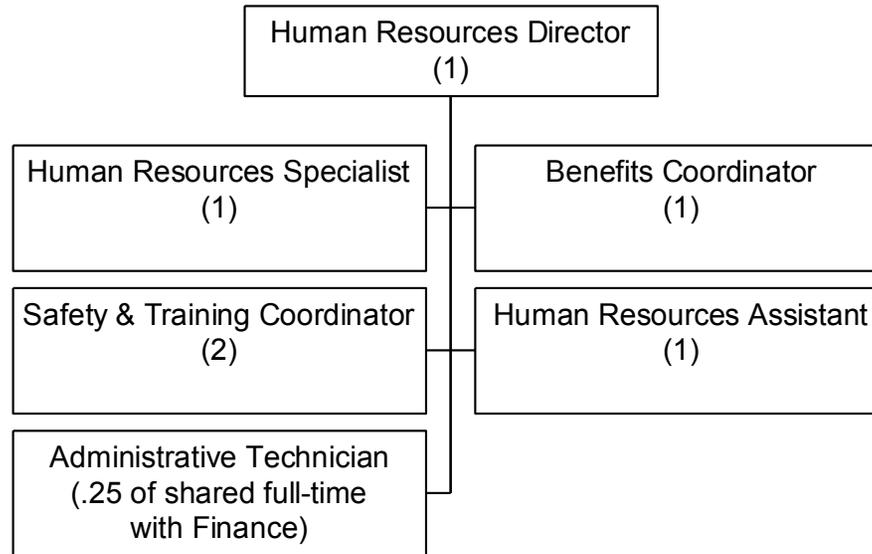
Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Department 10 - Administration							
Division 017 - Community Development							
41 Personnel Services							
4101	Salaries - Supervision	\$ 19,057	\$ 19,248	\$ 19,730	\$ 19,960	\$ 20,010	0.3%
4103	Salaries - Operational	43,615	44,426	45,700	45,580	46,420	1.8%
4104	Salaries - Overtime	1,383	466	500	500	500	0.0%
4106	FICA	3,672	3,676	3,780	4,070	4,120	1.2%
4107	Medicare	859	860	890	950	970	2.1%
4108	Life Insurance	104	105	110	110	110	0.0%
4109	Health Insurance	16,224	18,590	22,230	18,720	20,800	11.1%
4110	Cancer Insurance	123	123	130	130	130	0.0%
4111	Workers Compensation	807	665	590	470	440	-6.4%
4112	Employee Assist. Prgm	29	23	30	30	30	0.0%
4115	Unemploy. Insurance	26	53	30	70	80	14.3%
4116	Employee Pension	8,723	10,389	11,130	10,910	12,600	15.5%
Personnel Services Total		94,622	98,624	104,850	101,500	106,210	4.6%
42 Supplies							
4203	Office Supplies	845	26	700	700	500	-28.6%
4208	Postage	555	436	300	600	400	-33.3%
4209	Educational Supplies	1,207	700	800	800	800	0.0%
4211	Periodicals & Supple.	-	-	800	800	800	0.0%
Supplies Total		2,608	1,162	2,600	2,900	2,500	-13.8%
43 Maintenance & Repairs							
4302	Office Equip. Repair	13	20	50	50	50	0.0%
Maintenance & Repairs Total		13	20	50	50	50	0.0%
44 Services							
4401	Telephone	644	-	-	-	-	N/A
4403	Assoc. Dues/Subscript.	566	-	600	600	600	0.0%
4405	Travel & Training	708	946	500	4,000	3,500	-12.5%
4415	Special Services	110	3,232	200	200	200	0.0%
4417	Printing and Reprod.	148	-	200	400	300	-25.0%
Services Total		2,176	4,178	1,500	5,200	4,600	-11.5%
Total Community Development		\$ 99,419	\$ 103,984	\$ 109,000	\$ 109,650	\$ 113,360	3.4%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Administration DIVISION: Community Development

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Community Development Digest	\$ 575
		American Planning Association	225
		Total	\$ 800
4403	Association Dues and Subscrip	Cert. Rev Appraiser/RMU	\$ 250
		National Association of Community Development	250
		Other	100
		Total	\$ 600
4415	Special Services	Filing Fees	\$ 200

# HUMAN RESOURCES



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

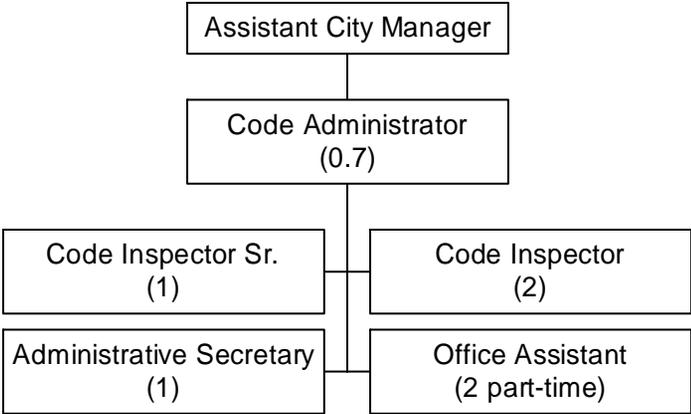
Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Department 10 - Administration							
Division 124 - Human Resources							
41 Personnel Services							
4101	Salaries - Supervision	\$ 66,473	\$ 67,932	\$ 69,610	\$ 69,430	\$ 71,050	2.3%
4102	Salaries - Clerical	431	11,432	6,090	6,140	6,210	1.1%
4103	Salaries - Operational	133,375	158,216	188,260	186,720	191,170	2.4%
4104	Salaries - Overtime	7,435	5,848	5,800	5,710	3,880	-32.0%
4105	Salaries - Other	-	50	50	-	-	N/A
4106	FICA	11,794	13,834	15,180	16,620	16,890	1.6%
4107	Medicare	2,758	3,235	3,550	3,890	3,950	1.5%
4108	Life Insurance	375	505	510	510	510	0.0%
4109	Health Insurance	57,200	80,663	106,880	90,000	100,000	11.1%
4110	Cancer Insurance	432	546	590	590	590	0.0%
4111	Workers Compensation	572	426	540	480	450	-6.3%
4112	Employee Assist. Prgm	106	105	110	110	110	0.0%
4115	Unemploy. Insurance	155	320	60	460	530	15.2%
4116	Employee Pension	28,111	39,108	45,600	45,370	51,630	13.8%
Personnel Services Total		309,218	382,220	442,830	426,030	446,970	4.9%
42 Supplies							
4201	Fuel	-	23	450	-	870	N/A
4203	Office Supplies	2,399	2,771	2,200	2,000	2,200	10.0%
4208	Postage	1,484	1,443	1,400	1,780	1,500	-15.7%
4209	Educational Supplies	-	-	500	600	600	0.0%
4211	Periodicals & Supple.	505	546	380	370	2,260	510.8%
Supplies Total		4,387	4,783	4,930	4,750	7,430	56.4%
43 Maintenance & Repairs							
4302	Office Equip. Repair	104	120	-	-	-	N/A
Maintenance & Repairs Total		104	120	-	-	-	N/A
44 Services							
4401	Telephone	3,426	3,107	3,200	3,300	3,200	-3.0%
4402	Medical Exams	15,779	9,280	9,500	10,000	10,000	0.0%
4403	Assoc. Dues/Subscript.	725	1,024	1,100	1,100	1,100	0.0%
4404	Multi-Depart. Training	5,166	4,438	4,000	8,100	6,840	-15.6%
4405	Travel & Training	1,910	2,839	2,900	3,360	3,220	-4.2%
4408	Legal Advertising	1,870	884	2,100	4,000	2,500	-37.5%
4415	Special Services	3,749	3,024	3,000	4,400	5,300	20.5%
4417	Printing and Reprod.	1,272	1,476	1,500	1,500	1,500	0.0%
4418	Contractual Services	17	-	-	-	-	N/A
Services Total		33,913	26,072	27,300	35,760	33,660	-5.9%
Total Human Resources		\$ 347,623	\$ 413,195	\$ 475,060	\$ 466,540	\$ 488,060	4.6%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Administration DIVISION: Human Resources

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4201	Fuel	Average 100 miles/week	\$ 870
4211	Periodicals and Supplements	MSDS Online (for City-wide use)	\$ 1,880
		KY Employment Law Letter	380
		Total	\$ 2,260
4403	Association Dues and Subscrip	Rotary Club	\$ 750
		Society for HR Professionals	160
		Evansville Area HR Association	100
		KY Public HR Association	100
		Total	\$ 1,110
4404	Multi-Department Training	Confined Space Trg - 3 sessions (Fire, PW, HWU, Gas)	\$ 3,060
		Work Zone Safety Trg (Police, Fire, PW, HWU, Gas)	2,000
		Lock out - Tag Out Trg (Fire, PW, HWU, Gas)	900
		Northwest KY Training Consortium Membership	400
		CPR Trg (Red Cross certification cards for 75 employees)	380
		Bloodborne Pathogen Trg (PW, Finance, HART, Parks)	100
		Total	\$ 6,840
4415	Special Services	Flu Shots/Background checks/city-wide MVR checks for employees jobs requiring driver's license	\$ 2,500
		Tuition Reimbursement - Ed. Assistance (2 employees, 2 semesters each)	1,800
		City-wide Employee Recognition Program	1,000
		Total	\$ 5,300

**ADMINISTRATION  
CODE ENFORCEMENT**



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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Department 10 - Administration  
Division 233 - Code Enforcement

41 Personnel Services

4101	Salaries - Supervision	\$ 44,467	\$ 44,912	\$ 46,030	\$ 46,560	\$ 46,680	0.3%
4102	Salaries - Clerical	50,697	56,088	58,750	58,110	58,880	1.3%
4103	Salaries - Operational	132,752	96,852	99,250	140,760	133,860	-4.9%
4104	Salaries - Overtime	69	218	140	300	300	0.0%
4106	FICA	13,365	11,608	11,970	15,240	14,870	-2.4%
4107	Medicare	3,126	2,715	2,800	3,570	3,480	-2.5%
4108	Life Insurance	325	300	300	390	390	0.0%
4109	Health Insurance	44,096	38,610	46,170	67,680	75,200	11.1%
4110	Cancer Insurance	348	348	350	450	450	0.0%
4111	Workers Compensation	6,854	5,587	5,190	4,130	3,680	-10.9%
4112	Employee Assist. Prgm	137	97	110	90	90	0.0%
4115	Unemploy. Insurance	104	213	90	250	270	8.0%
4116	Employee Pension	28,046	28,356	30,370	37,520	40,860	8.9%
Personnel Services Total		324,385	285,904	301,520	375,050	379,010	1.1%

42 Supplies

4201	Fuel	2,910	2,469	2,490	2,760	3,220	16.7%
4202	Minor Tools	12	-	150	200	200	0.0%
4203	Office Supplies	3,017	2,597	2,500	2,500	3,700	48.0%
4207	Clothing Supplies	206	397	750	800	800	0.0%
4208	Postage	5,441	4,099	4,500	6,000	5,000	-16.7%
4209	Educational Supplies	-	293	400	400	400	0.0%
4210	Photographic Supplies	-	-	300	300	300	0.0%
4211	Periodicals & Supple.	-	-	400	400	400	0.0%
Supplies Total		11,586	9,855	11,490	13,360	14,020	4.9%

43 Maintenance & Repairs

4301	Vehicle Repair	618	653	1,500	1,500	1,500	0.0%
4302	Office Equip. Repair	1,100	846	750	750	750	0.0%
Maintenance & Repairs Total		1,718	1,499	2,250	2,250	2,250	0.0%

44 Services

4401	Telephone	2,676	3,508	2,700	2,700	2,700	0.0%
4403	Assoc. Dues/Subscript.	1,290	1,165	1,080	1,200	1,200	0.0%
4405	Travel & Training	3,242	3,050	4,500	5,000	4,700	-6.0%
4406	Boards and Meetings	950	990	1,800	1,800	1,800	0.0%
4408	Legal Advertising	438	774	1,000	1,000	1,000	0.0%
4415	Special Services	259	381	500	500	500	0.0%
4417	Printing and Reprod.	-	987	1,500	2,430	1,800	-25.9%
4418	Contractual Services	1,382	18,012	18,500	17,500	18,500	5.7%
4419	Professional Services	15,081	-	-	5,000	5,000	0.0%
Services Total		25,319	28,867	31,580	37,130	37,200	0.2%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

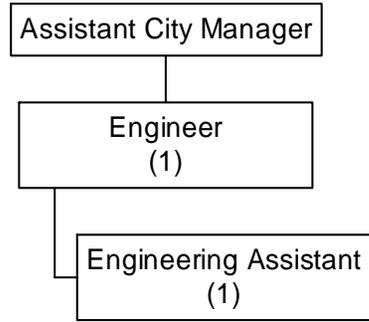
Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 233 - Code Enforcement (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ 16,942	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay Total		16,942	-	-	-	-	N/A
Total Code Enforcement		<u>\$ 379,951</u>	<u>\$ 326,125</u>	<u>\$ 346,840</u>	<u>\$ 427,790</u>	<u>\$ 432,480</u>	<u>1.1%</u>

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Administration                      DIVISION: Code Enforcement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	General Office Supplies	\$ 2,500
		Flat Plan File Cabinets	1,200
		Total	\$ 3,700
4211	Periodicals and Supplements	Quinlan Publishing	\$ 250
		EDM Publishers	150
		Total	\$ 400
4403	Association Dues and Subscrip	Audubon Area Home Builders	\$ 460
		KY State Treasurer for building and electrical licenses	350
		CAAK	200
		International Code Council, Inc.	100
		International Association Electrical Inspector	90
		Total	\$ 1,200
4415	Special Services	Filing Fees	\$ 500
4418	Contractual Services	Demolition of abandoned houses	\$ 18,500
4419	Professional Services	Complaint Software Program (Carry-over from 2011)	\$ 5,000

# ADMINISTRATION ENGINEERING



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Department 10 - Administration							
Division 377 - Engineering							
<b>41 Personnel Services</b>							
4103	Salaries - Operational	\$ 96,845	\$ 98,690	\$ 101,110	\$ 101,260	\$ 102,910	1.6%
4106	FICA	5,569	5,621	5,750	6,280	6,390	1.8%
4107	Medicare	1,302	1,315	1,350	1,470	1,500	2.0%
4108	Life Insurance	161	162	170	170	170	0.0%
4109	Health Insurance	24,960	28,600	34,200	28,800	32,000	11.1%
4110	Cancer Insurance	188	188	190	190	190	0.0%
4111	Workers Compensation	3,565	2,918	2,470	1,950	1,820	-6.7%
4112	Employee Assist. Prgm	44	36	40	40	40	0.0%
4115	Unemploy. Insurance	43	89	40	100	110	10.0%
4116	Employee Pension	13,188	15,984	17,120	17,150	19,520	13.8%
Personnel Services Total		145,866	153,603	162,440	157,410	164,650	4.6%
<b>42 Supplies</b>							
4201	Fuel	988	1,097	1,350	1,170	1,750	49.6%
4202	Minor Tools	26	-	30	50	50	0.0%
4203	Office Supplies	1,146	1,450	1,250	1,400	1,400	0.0%
4207	Clothing Supplies	125	78	100	100	650	550.0%
4208	Postage	34	85	80	100	100	0.0%
4209	Educational Supplies	-	196	50	100	100	0.0%
Supplies Total		2,320	2,906	2,860	2,920	4,050	38.7%
<b>43 Maintenance &amp; Repairs</b>							
4301	Vehicle Repair	993	513	1,800	200	350	75.0%
4302	Office Equip. Repair	4	4,103	4,300	4,300	3,800	-11.6%
4324	Canoe Creek Maint.	153	65	-	-	-	N/A
Maintenance & Repairs Total		1,150	4,681	6,100	4,500	4,150	-7.8%
<b>44 Services</b>							
4401	Telephone	1,940	2,073	2,040	2,040	2,100	2.9%
4403	Assoc. Dues/Subscript.	467	2,462	500	500	500	0.0%
4405	Travel & Training	16	2,232	3,700	3,850	3,890	1.0%
4415	Special Services	2,124	300	200	500	500	0.0%
4416	Car Allowance	-	25	-	-	-	N/A
4417	Printing and Reprod.	24	1,482	20	50	50	0.0%
4418	Contractual Services	-	-	550	4,000	4,000	0.0%
Services Total		4,572	8,574	7,010	10,940	11,040	0.9%
<b>46 Capital Outlay</b>							
4607	Data Processing Equip.	18,195	-	-	-	-	N/A
Capital Outlay Total		18,195	-	-	-	-	N/A
Total Engineering		\$ 172,102	\$ 169,764	\$ 178,410	\$ 175,770	\$ 183,890	4.6%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Administration DIVISION: Engineering

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Cartridges & Supplies	\$ 1,000
		4 Foot Electronic Hand Level	250
		Digital Camera	150
		Total	\$ 1,400
4302	Office Equipment Repair & Maintenance	GPS Annual Warranty - TSC2 Logger & Receiver	\$ 1,800
		Annual Software Upgrade - AutoCAD Civil 3D/Raster	1,400
		Installation by Advanced Solutions	600
		Total	\$ 3,800
4403	Association Dues and Subscriptions	American Society of Civil Engineers	\$ 250
		National Society of Professional Engineers	250
		Total	\$ 500
4415	Special Services	Filing Fees	\$ 500
4418	Contractual Services	Lime - Hoge and Clay Street Properties	\$ 4,000

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 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	\$ 10,500	0.0%
4469	Riverview School	5,000	5,000	5,000	5,000	5,000	0.0%
4472	Hend. Arts Alliance	7,000	7,000	7,000	7,000	7,000	0.0%
4474	Involvement Inc	4,000	4,000	4,000	4,000	4,000	0.0%
4479	Downtown Hend. Project	45,500	44,000	44,000	44,000	49,000	11.4%
4482	Humane Society Hend.	110,000	110,000	110,000	110,000	110,000	0.0%
4483	Hend. Rescue Squad	8,250	4,500	4,500	4,500	4,500	0.0%
4497	Imagination Library	2,700	2,700	2,700	2,700	3,200	18.5%
Services Total		192,950	187,700	187,700	187,700	193,200	2.9%
44 Services - Quasi Agencies							
4456	Planning Commission	185,599	208,681	197,930	227,050	271,570	19.6%
4457	Ambulance Service	234,881	346,796	213,860	263,460	264,630	0.4%
4461	Henderson Tourism	33,700	33,700	33,700	33,700	33,700	0.0%
4484	Disaster & Emerg. Ser	28,898	22,845	22,850	23,800	25,930	8.9%
4485	Hend City/Co Air Board	71,086	99,104	95,320	93,360	96,620	3.5%
4491	NW KY Forward	32,000	38,000	40,500	38,000	48,000	26.3%
4498	GIS	175,295	119,609	172,300	183,630	161,220	-12.2%
Services Total		761,460	868,735	776,460	863,000	901,670	4.5%
45 Sundry Charges							
4501	Insurance Expense	385,307	407,573	385,010	388,000	395,000	1.8%
Sundry Charge Total		385,307	407,573	385,010	388,000	395,000	1.8%
47 Transfers							
4711	Reserve for Conting.	39,297	87,226	92,490	44,600	34,530	-22.6%
Transfers Total		39,297	87,226	92,490	44,600	34,530	-22.6%
Total Non-departmental		\$ 1,379,014	\$ 1,551,234	\$ 1,441,660	\$ 1,483,300	\$ 1,524,400	2.8%

**CITY OF HENDERSON, KY**  
**HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET**  
**FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
<b>REVENUE</b>							
37 Other Revenue							
3700	Interest Income	\$ 3,354	\$ 1,572	\$ 1,100	\$ 1,200	\$ 1,000	-16.7%
Other Revenue Total		3,354	1,572	1,100	1,200	1,000	-16.7%
38 Transfer							
3855	Transfer from Health Ins.	175,000	-	-	-	83,000	N/A
Transfer Total		175,000	-	-	-	83,000	N/A
HRA REVENUE TOTAL		<u>\$ 178,354</u>	<u>\$ 1,572</u>	<u>\$ 1,100</u>	<u>\$ 1,200</u>	<u>\$ 84,000</u>	<u>6900.0%</u>

**EXPENSE**

Department 90 - Non-Departmental

45 Sundry Charges

4546	HRA Claims	\$ 100,792	\$ 151,356	\$ 161,000	\$ 150,000	\$ 170,000	13.3%
Sundry Charges Total		100,792	151,356	161,000	150,000	170,000	13.3%
HRA EXPENSE TOTAL		<u>\$ 100,792</u>	<u>\$ 151,356</u>	<u>\$ 161,000</u>	<u>\$ 150,000</u>	<u>\$ 170,000</u>	<u>13.3%</u>
HRA NET		<u>77,562</u>	<u>(149,784)</u>	<u>(159,900)</u>	<u>(148,800)</u>	<u>(86,000)</u>	

**CITY OF HENDERSON, KY  
HEALTH INSURANCE FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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**REVENUE**

37 Other Revenue

3700	Interest Income	\$ 3,817	\$ 1,244	\$ 1,100	\$ 600	\$ 1,000	66.7%
3778	Premiums - 911	132,496	164,499	250,870	219,600	244,000	11.1%
3779	Premiums - Landfill	46,800	-	-	-	-	N/A
3780	Premiums - Plan./GIS	12,480	14,300	16,450	14,400	16,000	11.1%
3781	Premiums - Water	957,840	1,122,675	1,431,150	1,252,800	1,392,000	11.1%
3782	Premiums - Power	532,480	564,825	674,450	590,400	656,000	11.1%
3783	Premiums - Trans. Stat.	1,560	-	-	-	-	N/A
3784	Premiums - San. Coll.	182,520	256,400	291,990	255,600	284,000	11.1%
3785	Premiums - Cemetery	49,920	57,200	65,800	57,600	64,000	11.1%
3786	Premiums - General	2,624,194	3,086,001	3,808,180	3,319,200	3,704,000	11.6%
3787	Premiums - Gas	322,400	371,000	472,940	396,000	460,000	16.2%
3788	Premiums - HART	143,520	191,800	230,300	201,600	224,000	11.1%
3789	Premiums - PWI	130,000	153,000	193,290	169,200	188,000	11.1%
3795	Employee Reimburse+1	-	11,870	42,000	37,000	45,000	21.6%
3796	Employee Reimb+Fam.	-	24,954	78,000	86,000	78,000	-9.3%
Other Revenue Total		5,140,027	6,019,768	7,556,520	6,600,000	7,356,000	11.5%

HEALTH INS. TOTAL REVENUE	\$ 5,140,027	\$ 6,019,768	\$ 7,556,520	\$ 6,600,000	\$ 7,356,000	11.5%
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**EXPENSE**

Insurance Expense

4545	Plan Administration	\$ 432,355	\$ 417,246	\$ 461,000	\$ 424,000	\$ 473,000	11.6%
4501	Claims Expense	4,285,935	6,403,384	6,597,500	6,736,000	6,800,000	1.0%
Insurance Total		4,718,290	6,820,630	7,058,500	7,160,000	7,273,000	1.6%

47 Transfers

4704	Transfers to HRA	175,000	-	-	-	83,000	N/A
Transfers Total		175,000	-	-	-	83,000	N/A

HEALTH INS. EXPENSE TOTAL	\$ 4,893,290	\$ 6,820,630	\$ 7,058,500	\$ 7,160,000	\$ 7,356,000	2.7%
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HEALTH INSURANCE NET	\$ 246,737	\$ (800,862)	\$ 498,020	\$ (560,000)	\$ -	
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**CITY OF HENDERSON, KY  
CONSTRUCTION FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
<b>REVENUE</b>							
37 Other Revenue							
3700	Interest Income	\$ 193	\$ 60	\$ 12,300	\$ -	\$ -	N/A
3753	Federal Grant	-	-	56,370	7,500,000	7,444,000	-0.7%
3777	Bond or Loan Proceeds	-	-	10,775,000	13,730,000	2,000,000	-85.4%
Other Revenue Total		193	60	10,843,670	21,230,000	9,444,000	-55.5%
38 Transfer							
3851	Transfer from General	-	551,654	933,740	900,000	-	-100.0%
Transfer Total		-	551,654	933,740	900,000	-	-100.0%
CONSTRUCTION REVENUE TOTAL		\$ 193	\$ 551,714	\$11,777,410	\$22,130,000	\$ 9,444,000	-57.3%
<b>EXPENSE</b>							
45 Sundry Charge							
4507	Loan Issuance Cost	\$ 35,552	\$ -	\$ 125,000	\$ 178,000	\$ 75,000	-57.9%
4512	Distribution to HWU	-	-	10,000,000	10,000,000	-	-100.0%
Sundry Charge Total		35,552	-	10,125,000	10,178,000	75,000	-99.3%
46 Capital Outlay							
4617	Buildings	341,470	26,679	-	-	-	N/A
4626	Land Acquisition	458,400	7,030	300,000	-	-	N/A
4647	Fire Station	-	291,400	362,300	-	1,925,000	N/A
4650	Riverfront Improvements	333,940	-	56,370	7,500,000	7,444,000	-0.7%
Capital Outlay Total		1,133,810	325,109	718,670	7,500,000	9,369,000	24.9%
CONSTRUCTION EXPENSE TOTAL		\$ 1,169,362	\$ 325,109	\$10,843,670	\$17,678,000	\$ 9,444,000	-46.6%
CONSTRUCTION NET		\$ (1,169,169)	\$ 226,605	\$ 933,740	\$ 4,452,000	\$ -	

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Construction Fund

DIVISION: \_\_\_\_\_

- EQUIPMENT
- IMPROVEMENTS OTHER THAN BUILDINGS
- BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**

Various riverfront improvements with funding coming from a federal transportation grant. This includes the extension of the river walk, improvements to the tennis complex, and the construction of a farmer's market.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

Minimal operating costs will be involved once the improvements are done. Some estimates are between \$51,000 - \$61,000.

COSTS	
BASIC COSTS	\$ 7,444,000
CONSTRUCTION/ INSTALLATION	_____
PROFESSIONAL SERVICES	_____
(TRADE-IN)	_____
OTHER	_____
<b>TOTAL</b>	<b>\$ 7,444,000</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Construction Fund

DIVISION: \_\_\_\_\_

- EQUIPMENT
- IMPROVEMENTS OTHER THAN BUILDINGS
- BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Construction of new south-end fire station to replace Station 4.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**  
Since this will be a replacement, there should not be additional operating costs. Due to new construction, the maintenance costs for the fire department could actually decrease.

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ <u>1,925,000</u>
<b>CONSTRUCTION/ INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ <u>1,925,000</u></b>

**CITY OF HENDERSON, KY  
CANOE CREEK FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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**REVENUE**

37 Other Revenue

3700	Interest Income	\$ 2,966	\$ 721	\$ 600	\$ 500	\$ -	-100.0%
3753	Federal Grant	-	14,564	-	-	-	N/A
3764	County Contribution	34,621	8,661	-	-	-	N/A
3797	HWU Contribution	32,420	860	-	-	-	N/A
Other Revenue Total		70,007	24,806	600	500	-	-100.0%

38 Transfer Miscellaneous

3851	Transfer from General	-	-	-	-	65,000	N/A
Transfers Miscellaneous Total		-	-	-	-	65,000	N/A

CANOE CREEK REVENUE TOTAL		\$ 70,007	\$ 24,806	\$ 600	\$ 500	\$ 65,000	12900.0%
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**EXPENSE**

43 Maintenance & Repairs

4324	Canoe Creek Maint..	\$ 70,992	\$ 47,612	\$ 31,630	\$ 112,500	\$ 212,000	88.4%
4419	Professional Services	114,391	14,163	1,820	67,500	3,000	-95.6%
Maintenance & Repairs Total		185,384	61,775	33,450	180,000	215,000	19.4%

CANOE CREEK EXPENSE TOTAL		\$ 185,384	\$ 61,775	\$ 33,450	\$ 180,000	\$ 215,000	19.4%
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CANOE CREEK NET		\$ (115,377)	\$ (36,969)	\$ (32,850)	\$ (179,500)	\$ (150,000)	
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**CITY OF HENDERSON, KY  
FLOOD MITIGATION FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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**REVENUE**

37 Other Revenue

3700	Interest Income	\$ 105	\$ 12	\$ 100	\$ -	\$ -	N/A
3753	Federal Grant	-	-	783,660	921,000	137,340	-85.1%
3754	State Grant	644,672	386,438	300,000	1,050,000	750,000	-28.6%
3764	County Contribution	70,817	30,290	33,440	78,000	44,830	-42.5%
3798	City Contribution	70,817	30,290	33,440	78,000	44,830	-42.5%
Other Revenue Total		786,411	447,030	1,150,640	2,127,000	977,000	-54.1%

FLOOD MITIGATION REVENUE		\$ 786,411	\$ 447,030	\$ 1,150,640	\$ 2,127,000	\$ 977,000	-54.1%
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**EXPENSE**

43 Maintenance & Repairs

4324	Canoe Creek Maint..	\$ 643,397	\$ 287,517	\$ 404,340	\$ 1,150,000	\$ 799,660	-30.5%
4419	Professional Services	88,623	116,002	66,300	56,000	40,000	-28.6%
4556	EDA Grant	-	165,957	680,000	921,000	137,340	-85.1%
Maintenance & Repairs Total		732,020	569,476	1,150,640	2,127,000	977,000	-54.1%

FLOOD MITIGATION EXPENSE		\$ 732,020	\$ 569,476	\$ 1,150,640	\$ 2,127,000	\$ 977,000	-54.1%
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FLOOD MITIGATION NET		\$ 54,391	\$ (122,446)	\$ -	\$ -	\$ -	
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**CITY OF HENDERSON, KY**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET**  
**FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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**REVENUE**

37 Other Revenue

3760	CDBG Revenue	\$ 177,632	\$ 210,594	\$ 290,400	\$ 494,000	\$ 377,000	-23.7%
Other Revenue Total		177,632	210,594	290,400	494,000	377,000	-23.7%

CDBG REVENUE TOTAL		\$ 177,632	\$ 210,594	\$ 290,400	\$ 494,000	\$ 377,000	-23.7%
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**EXPENSE**

Department 10 - Administration  
Division 017 - Community Development

48 Community Development

4830	Relocation	-	97	1,130	1,500	1,500	0.0%
4840	Rehabilitation -CDBG	89,692	125,597	125,000	284,910	202,760	-28.8%
4860	Grant Administration	50,251	50,463	55,010	55,010	50,720	-7.8%
4890	Public Facilities	-	-	68,000	111,320	83,880	-24.6%
4894	Public Services	37,689	38,143	41,260	41,260	38,140	-7.6%
Community Development Total		177,632	214,300	290,400	494,000	377,000	-23.7%

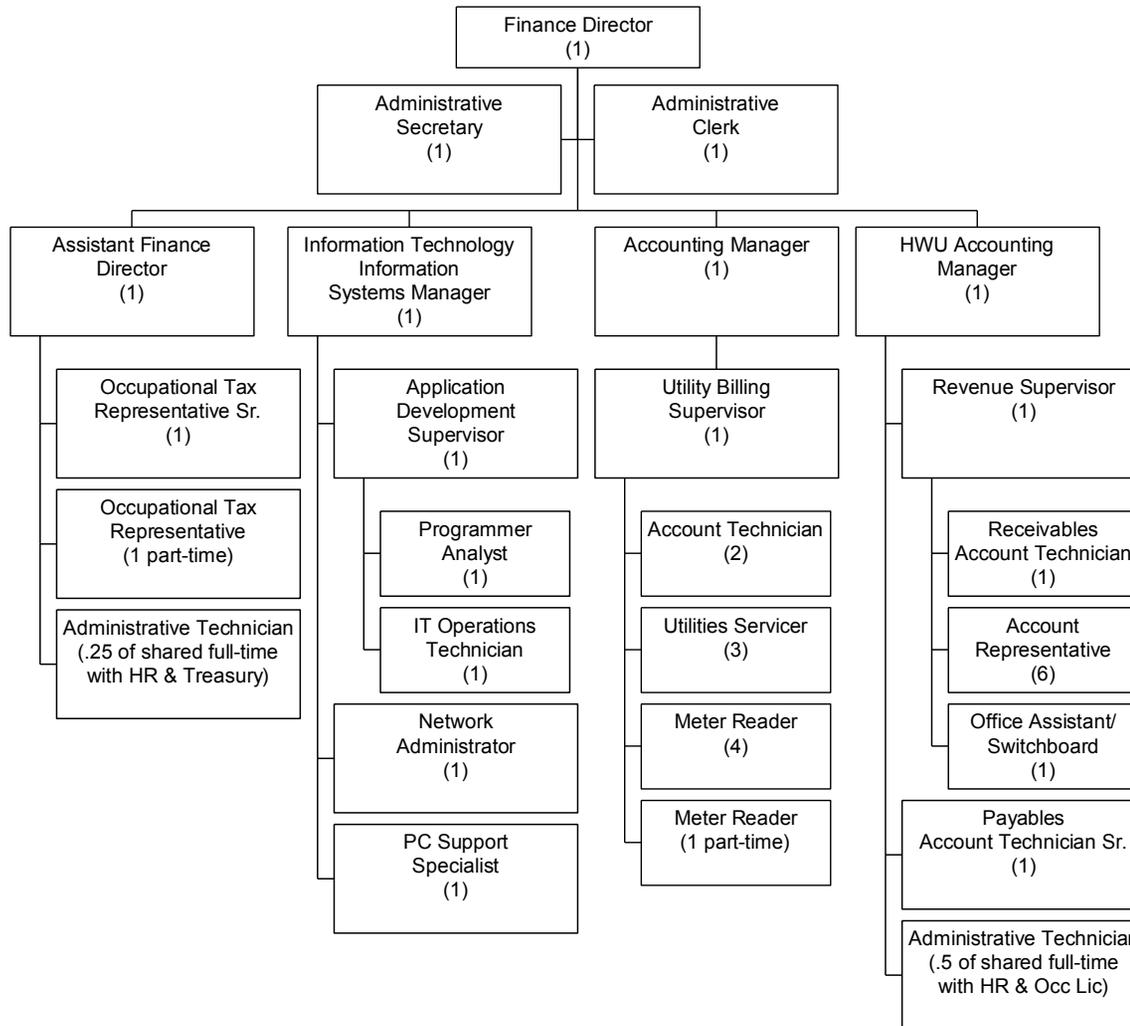
CDBG EXPENSE TOTAL		\$ 177,632	\$ 214,300	\$ 290,400	\$ 494,000	\$ 377,000	-23.7%
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CDBG NET		\$ -	\$ (3,706)	\$ -	\$ -	\$ -	-
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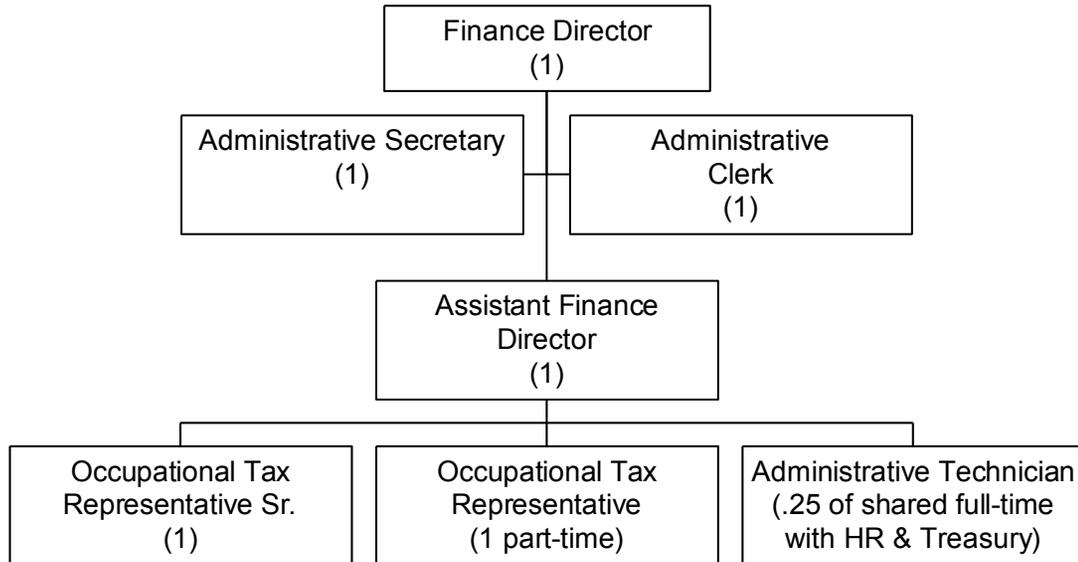
**CITY OF HENDERSON, KY  
HOME GRANT FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
<b>REVENUE</b>							
37 Other Revenue							
3766	HOME Program	\$ -	\$ 165,600	\$ 66,000	\$ 66,000	\$ 264,000	300.0%
Other Revenue Total		-	165,600	66,000	66,000	264,000	300.0%
HOME GRANT REVENUE TOTAL		\$ -	\$ 165,600	\$ 66,000	\$ 66,000	\$ 264,000	300.0%
<b>EXPENSE</b>							
Department 10 - Administration Division 017 - Community							
48 Community Development							
4863	Construction Costs	-	180,000	60,000	60,000	240,000	300.0%
4865	Administration	-	12,000	6,000	6,000	24,000	300.0%
Community Development Total		-	192,000	66,000	66,000	264,000	300.0%
HOME GRANT EXPENSE TOTAL		\$ -	\$ 192,000	\$ 66,000	\$ 66,000	\$ 264,000	300.0%
HOME NET		\$ -	\$ (26,400)	\$ -	\$ -	\$ -	-

# FINANCE DEPARTMENT



# FINANCE DEPARTMENT ADMINISTRATION



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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Department 15 - Finance  
Division 121 - Finance Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 145,157	\$ 148,277	\$ 152,060	\$ 152,190	\$ 156,790	3.0%
4102	Salaries - Clerical	110,965	117,144	115,460	127,400	118,040	-7.3%
4104	Salaries - Overtime	23,873	22,373	24,430	25,450	24,000	-5.7%
4106	FICA	16,469	16,823	17,110	18,910	18,530	-2.0%
4107	Medicare	3,852	3,934	4,010	4,430	4,340	-2.0%
4108	Life Insurance	402	437	460	470	430	-8.5%
4109	Health Insurance	62,400	77,113	89,780	82,800	84,000	1.4%
4110	Cancer Insurance	471	508	500	550	500	-9.1%
4111	Workers Compensation	706	976	730	540	490	-9.3%
4112	Employee Assist. Prgm	120	97	100	110	100	-9.1%
4115	Unemploy. Insurance	121	249	100	310	350	12.9%
4116	Employee Pension	37,186	46,606	49,430	51,640	56,660	9.7%
Personnel Services Total		401,721	434,537	454,170	464,800	464,230	-0.1%

42 Supplies

4201	Fuel	1,117	1,047	1,830	1,310	2,380	81.7%
4203	Office Supplies	5,228	5,566	4,500	4,500	4,500	0.0%
4208	Postage	9,985	6,997	7,350	8,900	7,900	-11.2%
4209	Educational Supplies	-	220	50	-	-	N/A
4211	Periodicals & Supple.	235	-	210	450	400	-11.1%
Supplies Total		16,566	13,830	13,940	15,160	15,180	0.1%

43 Maintenance & Repairs

4301	Vehicle Repair	1,950	1,762	5,000	900	2,000	122.2%
4302	Office Equip. Repair	751	524	950	1,000	1,000	0.0%
Maintenance & Repairs Total		2,702	2,286	5,950	1,900	3,000	57.9%

44 Services

4401	Telephone	7,177	5,165	4,000	5,200	4,000	-23.1%
4403	Assoc. Dues/Subscript.	405	474	460	470	470	0.0%
4405	Travel & Training	2,232	2,093	3,000	3,500	3,300	-5.7%
4408	Legal Advertising	2,704	3,020	3,500	-	4,000	N/A
4415	Special Services	1,980	79	530	500	530	6.0%
4417	Printing and Reprod.	3,512	3,949	5,350	4,100	4,100	0.0%
4419	Professional Services	-	1,370	-	500	-	-100.0%
4442	Trust Fees	234	-	1,450	1,400	1,500	7.1%
4522	Audit Expense	27,817	22,166	23,870	23,870	24,370	2.1%
Services Total		46,060	38,316	42,160	39,540	42,270	6.9%

46 Capital Outlay

4607	Data Processing Equip.	\$ -	\$ 1,125	\$ -	\$ -	\$ -	N/A
Capital Outlay TOTAL		-	1,125	-	-	-	N/A

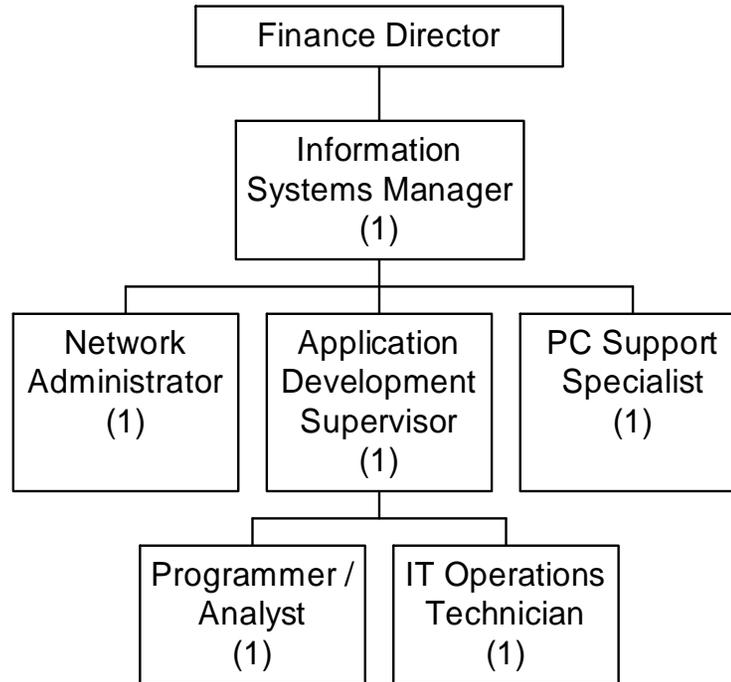
Total Finance Administration	\$ 467,049	\$ 490,094	\$ 516,220	\$ 521,400	\$ 524,680	0.6%
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**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Finance DIVISION: Finance Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Quarterly Payroll Forms	\$ 1,850
		Mailing of Licenses	1,320
		Mailing of Net Profit Forms	1,160
		Mailing of Late Notices for Payroll Tax	1,100
		Mailing of Monthly Payroll Forms	1,060
		Mailing of Misc. Finance Admin.	500
		Mailing of Pension Checks and Notices	500
		Mailing of Bid Packets	410
		Total	\$ 7,900
4211	Periodicals and Supplements	Reference Books	\$ 200
		Governmental Accounting Standards Board Subscription	200
		Total	\$ 400
4403	Association Dues and Subscrip	Governmental Finance Officers Association	\$ 235
		Kentucky Occupational Tax Organization	150
		Kentucky Governmental Finance Officers Association	50
		Sam's Club	35
		Total	\$ 470
4417	Printing	Print and Insert Year-end Net Profit Tax Forms by Contractor	\$ 2,550
		Budget Covers and Dividers	650
		Copier	330
		Print and Insert Year-end Quarterly Payroll Tax Forms by Contract	320
		Print Licenses	250
		Total	\$ 4,100

# FINANCE DEPARTMENT INFORMATION TECHNOLOGY



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Department 15 - Finance							
Division 122 - Information Technology							
<b>41 Personnel Services</b>							
4101	Salaries - Supervision	\$ 66,459	\$ 68,260	\$ 98,610	\$ 118,460	\$ 119,770	1.1%
4102	Salaries - Clerical	35,077	37,775	40,920	40,910	41,630	1.8%
4103	Salaries - Operational	168,785	145,728	139,210	138,780	141,890	2.2%
4104	Salaries - Overtime	1,508	2,358	750	3,300	500	-84.8%
4106	FICA	15,681	14,648	16,030	18,720	18,840	0.6%
4107	Medicare	3,667	3,426	3,750	4,380	4,410	0.7%
4108	Life Insurance	482	418	460	490	490	0.0%
4109	Health Insurance	74,880	75,600	94,800	86,400	96,000	11.1%
4110	Cancer Insurance	565	487	530	570	570	0.0%
4111	Workers Compensation	693	523	620	540	510	-5.6%
4112	Employee Assist. Prgm	132	93	100	110	110	0.0%
4115	Unemploy. Insurance	112	231	100	310	350	12.9%
4116	Employee Pension	37,020	41,114	47,320	51,110	57,600	12.7%
Personnel Services Total		405,062	390,661	443,200	464,080	482,670	4.0%
<b>42 Supplies</b>							
4203	Office Supplies	1,891	710	2,500	2,800	3,200	14.3%
4208	Postage	29	27	40	100	100	0.0%
4209	Educational Supplies	4,126	2,699	4,600	5,000	5,000	0.0%
4211	Periodicals & Supple.	408	527	630	680	680	0.0%
Supplies Total		6,454	3,963	7,770	8,580	8,980	4.7%
<b>43 Maintenance &amp; Repairs</b>							
4302	Office Equip. Repair	69,600	77,573	90,940	80,730	99,980	23.8%
Maintenance & Repairs Total		69,600	77,573	90,940	80,730	99,980	23.8%
<b>44 Services</b>							
4401	Telephone	2,061	1,830	2,030	2,500	2,500	0.0%
4403	Assoc. Dues/Subscript.	-	-	-	160	160	0.0%
4405	Travel & Training	-	960	1,200	5,720	5,720	0.0%
4408	Legal Advertising	-	1,962	-	-	-	N/A
4415	Special Services	127	54	260	110	60	-45.5%
4417	Printing and Reprod.	23	35	30	80	80	0.0%
4418	Contractual Services	275	1,085	2,500	5,000	4,000	-20.0%
4419	Professional Services	8,874	8,508	24,500	32,200	13,200	-59.0%
4440	Web Services	12,296	11,217	10,610	10,800	27,200	151.9%
Services Total		23,655	25,651	41,130	56,570	52,920	-6.5%
<b>46 Capital Outlay</b>							
4607	Data Processing Equip.	39,878	95,127	57,700	66,000	48,300	-26.8%
Capital Outlay Total		39,878	95,127	57,700	66,000	48,300	-26.8%
Total Information Technology		\$ 544,650	\$ 592,975	\$ 640,740	\$ 675,960	\$ 692,850	2.5%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Finance

DIVISION: Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4209	Educational Supplies	Microsoft Developers Network Subscription	\$ 2,500
		PC Training Courses	2,000
		Computer Books	500
		Total	\$ 5,000
4211	Periodicals and Supplements	iSeries News Magazine	\$ 170
		PC Plus Magazine	160
		Web Designer Magazine	160
		Association for Computing Machinery	100
		Windows IT Pro Magazine	90
		Total	\$ 680
4302	Office Equipment and Repair	LOGOS Maintenance	\$ 51,880
		Miscellaneous Hardware and Software	10,500
		Layer 3 Network Switch	7,500
		IBM Maintenance, Model 500 and Printers	5,200
		Additional SQL Server User Licenses (50)	5,000
		Windows Server 2008 User CALs (150)	3,250
		Wavecrest CyBlock Log Analyzer	1,900
		Burster Maintenance	1,800
		Microsoft Forefront Threat Management Gateway (ISA Upgrade)	1,500
		Additional Exchange User Licenses (25)	1,500
		E-mail Archiving Setup Costs	1,500
		Firewall Maintenance	1,400
		Windows Server 2008 R2 Upgrades	1,250
		SpoolFlex/FormFlex Maintenance	1,200
		Dameware Renewal	900
		Symantec Backup Exec Software	900
		Unified Communication Certificate Renewal	800
		Mailfoundry Maintenance	700
		Engineer's Toolkit Renewal	500
		DBU Maintenance	400
		GFI Events Manager Maintenance Renewal	400
		Total	\$ 99,980
4418	Contractual Services	New World Software Modifications	\$ 4,000
4419	Professional Services	Business Recovery	\$ 10,200
		Network/Internet Consulting	3,000
		Total	\$ 13,200

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Finance DIVISION: Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4440	Web Services	HMPL Fiber Charges	\$ 9,000
		HMPL High Speed Internet	3,000
		E-mail Archiving	14,400
		Web Site ISP	800
		Total	\$ 27,200

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

**DEPARTMENT:** Finance

**DIVISION:** Information Technology

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**

Ten (10) personal computers, with monitors, and six (6) mobile workstations for all departments, except Police.

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

Cost breakdown:  
 Desktop Computers: \$1,200 each  
 Mobile Workstations: \$2,533 each

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ <u>27,200</u>
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 27,200</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Finance

DIVISION: Information Technology

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Eight (8) personal computers with monitors for Police Department  
  
Current computers are outdated and slow. They will not be able to run new software efficiently.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 9,600
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 9,600</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Finance

DIVISION: Information Technology

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
One (1) layer 3 network switch  
  
This switch will allow better security and management of the City's network. It will also replace an older switch.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

COSTS	
BASIC COSTS	\$ 7,500
CONSTRUCTION/ INSTALLATION	_____
PROFESSIONAL SERVICES	_____
(TRADE-IN)	_____
OTHER	_____
<b>TOTAL</b>	<b>\$ 7,500</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Finance

DIVISION: Information Technology

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

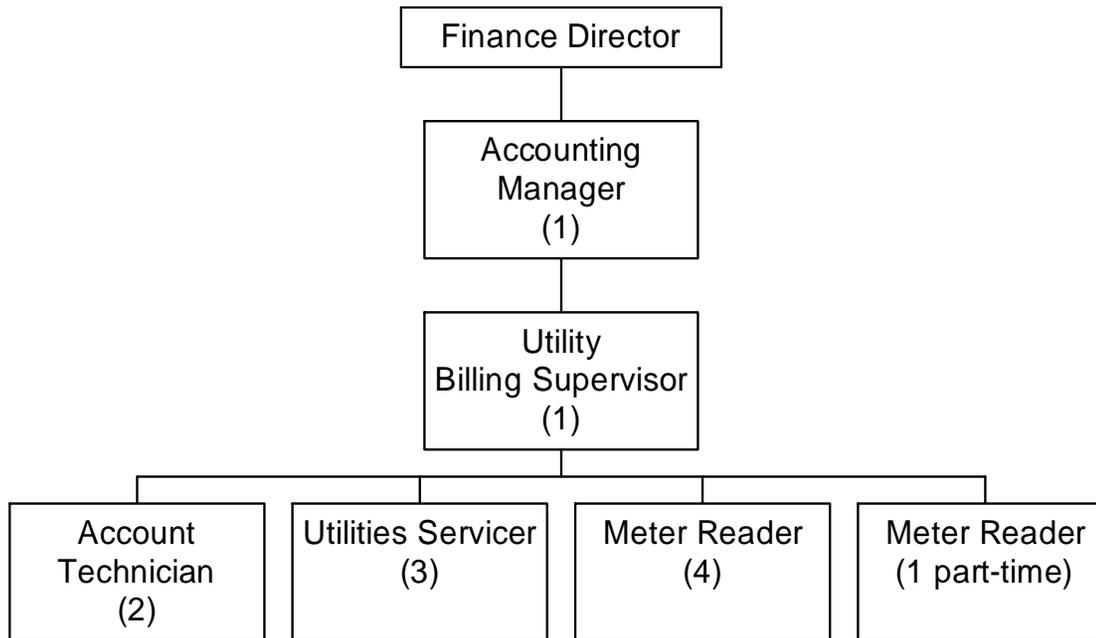
BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Rugged Laptop  
To be used in the Gas Department

**RELATED COSTS (REPAIR & MAINTENANCE,  
INSURANCE, OPERATING SUPPLIES ETC.):**

COSTS	
BASIC COSTS	\$ 4,000
CONSTRUCTION/ INSTALLATION	_____
PROFESSIONAL SERVICES	_____
(TRADE-IN)	_____
OTHER	_____
<b>TOTAL</b>	<b>\$ 4,000</b>

# FINANCE DEPARTMENT ACCOUNTING



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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Department 15 - Finance  
Division 123 - Accounting

41 Personnel Services

4101	Salaries - Supervision	\$ 140,912	\$ 142,733	\$ 106,730	\$ 106,440	\$ 108,790	2.2%
4102	Salaries - Clerical	293,819	301,679	62,820	62,890	64,030	1.8%
4103	Salaries - Operational	220,382	238,292	214,880	203,460	213,020	4.7%
4104	Salaries - Overtime	31,532	12,927	3,250	12,670	2,180	-82.8%
4105	Salaries - Other	-	-	-	2,800	-	-100.0%
4106	FICA	39,053	39,766	22,230	24,080	24,240	0.7%
4107	Medicare	9,133	9,300	5,200	5,630	5,670	0.7%
4108	Life Insurance	1,614	1,644	900	890	900	1.1%
4109	Health Insurance	253,760	290,200	188,100	158,400	176,000	11.1%
4110	Cancer Insurance	1,892	1,911	1,130	1,040	1,040	0.0%
4111	Workers Compensation	8,731	5,002	5,830	5,100	4,750	-6.9%
4112	Employee Assist. Prgm	454	365	210	200	200	0.0%
4115	Unemploy. Insurance	285	586	130	390	450	15.4%
4116	Employee Pension	93,279	112,447	64,680	65,260	73,570	12.7%
Personnel Services Total		1,094,845	1,156,852	676,090	649,250	674,840	3.9%

42 Supplies

4201	Fuel	9,085	8,755	12,710	10,650	16,520	55.1%
4202	Minor Tools	192	73	300	800	800	0.0%
4203	Office Supplies	7,616	10,625	2,000	4,000	4,000	0.0%
4207	Clothing Supplies	1,187	1,914	2,500	3,000	3,000	0.0%
4208	Postage	82,595	84,397	82,000	85,000	85,000	0.0%
4209	Educational Supplies	311	333	400	360	420	16.7%
4230	Over/Short Account	459	145	-	-	-	N/A
Supplies Total		101,445	106,242	99,910	103,810	109,740	5.7%

43 Maintenance & Repairs

4301	Vehicle Repair	2,272	2,912	3,300	3,500	3,800	8.6%
4302	Office Equip. Repair	3,680	5,390	6,000	7,000	7,000	0.0%
4304	Other Equipment Repair	7,518	670	3,000	4,000	4,000	0.0%
Maintenance & Repairs Total		13,471	8,972	12,300	14,500	14,800	2.1%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

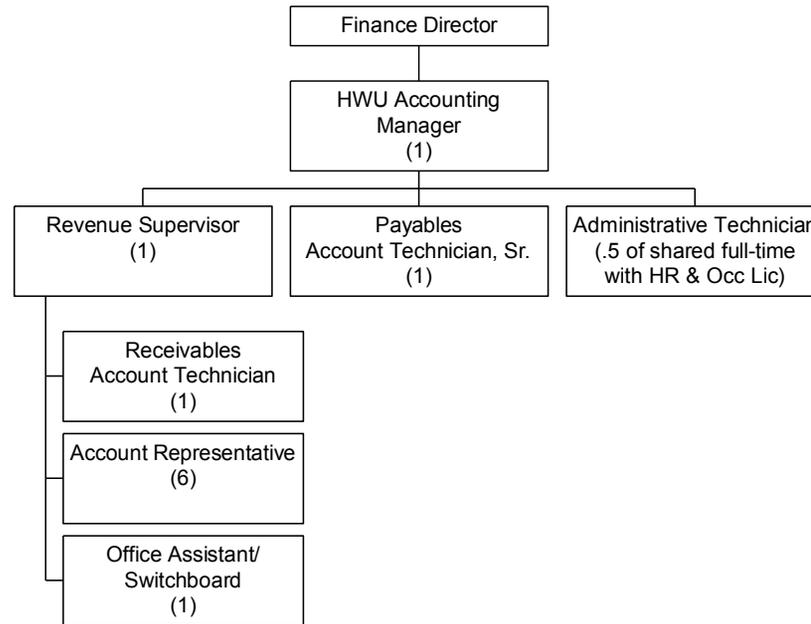
Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 123 - Accounting (continued)							
44 Services							
4401	Telephone	\$ 5,481	\$ 6,507	\$ 2,800	\$ 3,000	\$ 3,000	0.0%
4402	Medical Exams	232	342	150	150	150	0.0%
4403	Assoc. Dues/Subscript.	100	-	100	200	-	-100.0%
4405	Travel & Training	485	-	500	500	500	0.0%
4408	Legal Advertising	439	231	200	200	200	0.0%
4414	Clothing / Cleaning	750	775	800	800	800	0.0%
4415	Special Services	4,508	3,697	500	500	500	0.0%
4417	Printing and Reprod.	16,196	18,113	9,000	17,520	6,000	-65.8%
4418	Contractual Services	32,991	20,333	21,500	20,520	30,000	46.2%
4419	Professional Services	40,550	40,580	800	1,500	1,500	0.0%
4441	Bank Fees	179	185	-	-	-	N/A
4443	Charge Card Expense	227	416	-	-	-	N/A
4443-01	Charge Card - Utilities	2,794	4,601	-	-	-	N/A
Services Total		104,931	95,780	36,350	44,890	42,650	-5.0%
46 Capital Outlay							
4601	Motor Vehicles	12,260	-	18,000	18,000	-	-100.0%
Capital Outlay Total		12,260	-	18,000	18,000	-	-100.0%
Total Accounting		\$ 1,326,952	\$ 1,367,846	\$ 842,650	\$ 830,450	\$ 842,030	1.4%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Finance DIVISION: Accounting

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Utility Statements	\$ 66,500
		Mailing of Cut-off Notices	14,904
		Mailing of Final Utility Bills	2,112
		Mailing of Miscellaneous Utility Items	440
		Other	1,044
		Total	\$ 85,000
4209	Educational Supplies	Governmental Accounting Standards Board Reference Manual	\$ 310
		Commerce Clearing House Reference Manual	110
		Total	\$ 420
4302	Office Equipment Repair	ITRON Maintenance per quarter 4 x \$1,500	\$ 6,000
		Other	1,000
		Total	\$ 7,000
4304	Other Equipment Repair	Water Meter Probe Reader	\$ 2,500
		Other	1,500
		Total	\$ 4,000
4415	Special Services	Other	\$ 500
4417	Printing	Other printed forms (cutoff notices, handouts, other forms)	\$ 6,000
4418	Contractual Services	Arista -- Fee for Printing Utility Bills -- 12 cents x 16,000 x 12	\$ 23,040
		Arista -- Website Monthly Fee -- \$350 x 12	4,200
		Arista -- Website Fee -- 1 cent x 16,000 x 12	1,920
		Other	840
		Total	\$ 30,000
4419	Professional	GFOA Fee for Review of CAFR	\$ 600
		Other	900
		Total	\$ 1,500

# FINANCE DEPARTMENT TREASURY



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Department 15 - Finance							
Division 125 - Treasury							
41 Personnel Services							
4101	Salaries - Supervision	\$ -	\$ -	\$ 41,030	\$ 39,250	\$ 40,070	2.1%
4102	Salaries - Clerical	-	-	258,350	246,740	265,110	7.4%
4103	Salaries - Operational	-	-	43,780	42,700	43,600	2.1%
4104	Salaries - Overtime	-	-	7,070	7,490	4,740	-36.7%
4106	FICA	-	-	19,990	20,850	21,920	5.1%
4107	Medicare	-	-	4,680	4,580	5,130	12.0%
4108	Life Insurance	-	-	830	810	860	6.2%
4109	Health Insurance	-	-	179,550	144,000	168,000	16.7%
4110	Cancer Insurance	-	-	990	950	990	4.2%
4111	Workers Compensation	-	-	650	710	650	-8.5%
4112	Employee Assist. Prgm	-	-	190	180	190	5.6%
4115	Unemploy. Insurance	-	-	110	340	410	20.6%
4116	Employee Pension	-	-	59,490	55,650	67,030	20.4%
Personnel Services Total		-	-	616,710	564,250	618,700	9.6%
42 Supplies							
4203	Office Supplies	-	-	4,620	4,100	4,920	20.0%
4208	Postage	-	-	8,190	8,680	8,680	0.0%
Supplies Total		-	-	12,810	12,780	13,600	6.4%
43 Maintenance & Repairs							
4302	Office Equip. Repair	-	-	370	500	500	0.0%
4304	Other Equipment Repair	-	-	120	500	500	0.0%
Maintenance & Repairs Total		-	-	490	1,000	1,000	0.0%
44 Services							
4401	Telephone	-	-	2,790	3,000	3,000	0.0%
4402	Medical Exams	-	-	-	150	150	0.0%
4403	Assoc. Dues/Subscript.	-	-	-	200	200	0.0%
4405	Travel & Training	-	-	-	1,000	1,000	0.0%
4408	Legal Advertising	-	-	-	2,800	2,800	0.0%
4415	Special Services	-	-	3,590	1,500	4,000	166.7%
4417	Printing and Reprod.	-	-	1,320	250	1,200	380.0%
4419	Professional Services	-	-	41,000	41,000	41,000	0.0%
4441	Bank Fees	-	-	140	230	230	0.0%
4443	Charge Card Expense	-	-	460	550	550	0.0%
4443-01	Charge Card - Utilities	-	-	6,610	4,900	8,400	71.4%
Services Total		-	-	55,910	55,580	62,530	12.5%
Total Treasury		\$ -	\$ -	\$ 685,920	\$ 633,610	\$ 695,830	9.8%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Finance DIVISION: Treasury

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Supplies	Misc.	\$ 4,200
		Additional Cartridges for new printers	720
		Total	\$ 4,920
4208	Postage	Mailing of 11,500 Property Tax Bills at 28 cents each	\$ 3,220
		Mailing of 7,000 Payable Checks per year at 44 cents each	3,080
		Mailing of 3,000 Miscellaneous Collection Items at 44 cents each	1,320
		Mailing of 1,500 Delinquent Property Tax Notices at 28 cents each	420
		Other	640
		Total	\$ 8,680
4403	Association Dues and Subscrip	Membership dues for Treasurer	\$ 200
4415	Special Services	Henderson County Clerk Filing Fees	\$ 2,600
		Tuition Reimbursement	900
		Other	500
		Total	\$ 4,000
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 YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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Department 90 - Non-Departmental  
Division 597 - Debt

45 Sundry Charges

4502	Interest Expense	\$ 85,650	\$ 76,667	\$ 36,970	\$ 89,000	\$ 15,770	-82.3%
4576	Riverfront KADD	45,000	50,000	50,000	50,000	-	-100.0%
4576	Police Station KADD	45,000	45,000	45,000	45,000	-	-100.0%
4578	Public Works Equip.	165,000	-	-	-	-	N/A
4579	Leaf Vacuum 2005-06	27,559	23,303	-	-	-	N/A
4581	Street Sweeper 2006-07	44,948	-	-	-	-	N/A
4582	New Equipment Debt	-	-	-	114,500	157,640	37.7%

Total Debt		\$ 413,157	\$ 194,970	\$ 131,970	\$ 298,500	\$ 173,410	-41.9%
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Division 599 - Transfers

47 Transfers

4701	Transfer to PWI	\$ 475,000	\$ 543,000	\$ 565,000	\$ 670,000	\$ 685,000	2.2%
4702	To HART	491,000	487,000	531,000	536,000	535,000	-0.2%
4706	To Canoe Creek	-	-	-	-	65,000	N/A
4707	To Construction	-	-	1,183,750	1,150,000	-	-100.0%
4713	To Sanitation	-	207,000	211,000	257,000	-	-100.0%
4714	To to Emerg. Commun.	253,000	231,500	249,000	303,000	319,000	5.3%
4716	To Police/Fire Pension	-	5,000	421,000	440,000	420,000	-4.5%
4717	To Civil Service Pension	-	-	160,000	237,000	239,000	0.8%
4718	To Police Invest. Fund	-	-	4,880	-	-	N/A
4719	To Cemetery	178,000	-	-	-	-	N/A
4725	To Bond Fund	-	313,000	462,000	465,000	640,000	37.6%

Total Transfers		\$ 1,397,000	\$ 1,786,500	\$ 3,787,630	\$ 4,058,000	\$ 2,903,000	-28.5%
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**CITY OF HENDERSON, KY  
CIVIL SERVICE PENSION FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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**REVENUE**

37 Other Revenue

3700	Interest Income	\$ 6,877	\$ 897	\$ 100	\$ 200	\$ -	-100.0%
3717	Contri. Sanit. Employee	2,306	2,234	2,200	2,400	2,400	0.0%
3723	Income Match Sanit.	2,306	2,234	2,200	2,400	2,400	0.0%
3724	Tax Revenue	269,027	10,352	1,500	-	200	N/A
Other Revenue Total		280,516	15,717	6,000	5,000	5,000	0.0%

38 Transfer Miscellaneous

3851	Transfer from General	-	-	160,000	237,000	239,000	0.8%
Transfers Miscellaneous Total		-	-	160,000	237,000	239,000	0.8%

CIVIL SERVICE REVENUE TOTAL		\$ 280,516	\$ 15,717	\$ 166,000	\$ 242,000	\$ 244,000	0.8%
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**EXPENSE**

Services

4419	Professional Services	\$ 2,477	\$ 2,844	\$ 2,550	\$ 3,000	\$ 2,630	-12.3%
4442	Trustee Fees	-	-	-	20	-	-100.0%
Services Total		2,477	2,844	2,550	3,020	2,630	-12.9%

45 Sundry Charge

4538	Pension Benefits	216,965	208,561	206,250	209,630	212,980	1.6%
4539	Widows Benefits	3,727	3,780	3,860	3,950	3,990	1.0%
4540	Funeral Expense	100	-	-	400	400	0.0%
4543	Health Insurance Benefit	-	18,152	21,800	25,000	24,000	-4.0%
Sundry Charge Total		220,792	230,493	231,910	238,980	241,370	1.0%

CIVIL SERVICE EXPENSE TOTAL		\$ 223,269	\$ 233,337	\$ 234,460	\$ 242,000	\$ 244,000	0.8%
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CIVIL SERVICE NET		\$ 57,247	\$ (217,620)	\$ (68,460)	\$ -	\$ -	
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**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Civil Service Pension DIVISION: \_\_\_\_\_

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4419	Professional Services	Preparation of Annual Actuary Reports as Required by State Statutes and Accounting Standards	\$ 2,630

**CITY OF HENDERSON, KY**  
**POLICE & FIRE PENSION FUND BUDGET**  
**FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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**REVENUE**

37 Other Revenue

3700	Interest Income	\$ 10,191	\$ 2,827	\$ 40	\$ -	\$ -	N/A
3716	General Fund Employee	-	192	-	-	-	N/A
3724	Tax Revenue	291,013	16,083	1,300	-	1,000	N/A
Other Revenue Total		301,203	19,102	1,340	-	1,000	N/A

38 Transfer Miscellaneous

3851	Transfer from General	-	5,000	421,000	440,000	420,000	-4.5%
Transfers Miscellaneous Total		-	5,000	421,000	440,000	420,000	-4.5%

POLICE & FIRE REVENUE TOTAL \$ 301,203 \$ 24,102 \$ 422,340 \$ 440,000 \$ 421,000 -4.3%

**EXPENSE**

Services

4419	Professional Services	\$ 2,777	\$ 2,575	\$ 2,820	\$ 2,700	\$ 2,800	3.7%
Services Total		2,777	2,575	2,820	2,700	2,800	3.7%

45 Sundry Charge

4538	Pension Benefits	266,484	243,041	230,890	237,000	237,000	0.0%
4539	Widows Benefits	108,679	134,375	145,810	150,000	134,900	-10.1%
4540	Funeral Expense	-	100	-	300	300	0.0%
4543	Health Insurance Benefit	38,919	36,797	42,820	50,000	46,000	-8.0%
Sundry Charge Total		414,082	414,313	419,520	437,300	418,200	-4.4%

POLICE & FIRE EXPENSE TOTAL \$ 416,859 \$ 416,888 \$ 422,340 \$ 440,000 \$ 421,000 -4.3%

POLICE & FIRE NET \$ (115,656) \$ (392,786) \$ - \$ - \$ -

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Police and Fire Pension DIVISION: \_\_\_\_\_

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4419	Professional Services	Preparation of Annual Actuary Reports as Required by State Statutes and Accounting Standards	\$ 2,800

**CITY OF HENDERSON, KY  
BOND FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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**REVENUE**

37 Other Revenue

3700	Interest Income	\$ 2,139	\$ 789	\$ 800	\$ 2,000	\$ 800	-60.0%
3724	Property Tax Revenue	389,527	17,237	2,370	-	-	N/A
3777	America Bond Subsidy	-	-	52,300	-	138,720	N/A
3797	HWU Contribution	-	-	176,810	-	822,480	N/A
Other Revenue Total		391,666	18,026	232,280	2,000	962,000	48000%

38 Transfer

3851	Transfer from General	-	313,000	462,000	465,000	640,000	37.6%
Transfer Total		-	313,000	462,000	465,000	640,000	37.6%

BOND FUND REVENUE TOTAL		\$ 391,666	\$ 331,026	\$ 694,280	\$ 467,000	\$ 1,602,000	243.0%
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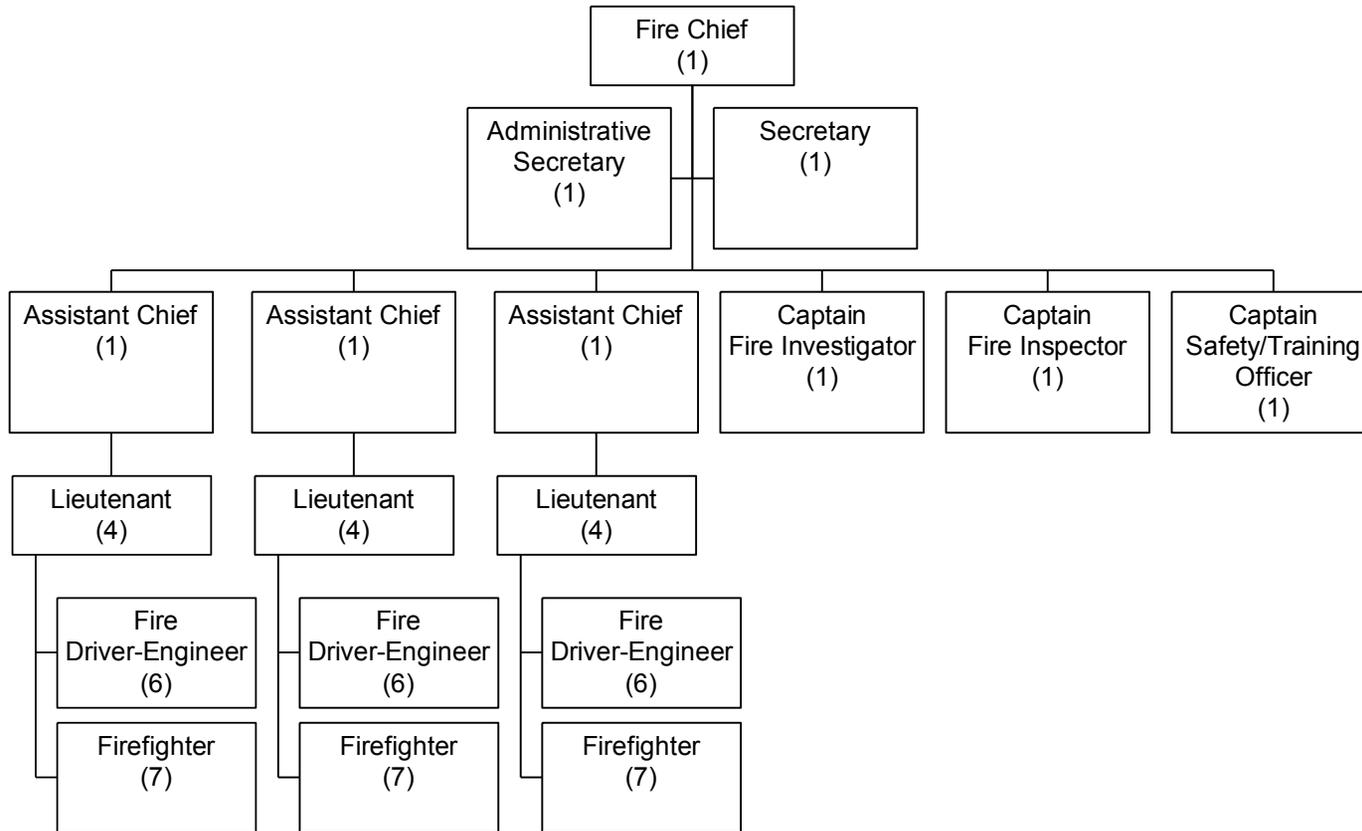
**EXPENSE**

45 Sundry Charge

4502	Interest Series 2007	\$ 190,000	\$ 181,663	\$ 172,970	\$ 172,970	\$ 164,890	-4.7%
4502	Interest Series 2010A	-	-	201,710	-	396,330	N/A
4502	Interest Series 2010B	-	-	29,900	-	85,780	N/A
4502	Interest BAN	22,114	48,172	24,700	49,030	-	-100.0%
4580	Bonds Series 2007	230,000	240,000	245,000	245,000	260,000	6.1%
4580	Bonds Series 2010A	-	-	-	-	420,000	N/A
4580	Bonds Series 2010B	-	-	20,000	-	275,000	N/A
Sundry Charge Total		442,114	469,835	694,280	467,000	1,602,000	243.0%

BOND FUND NET		\$ (50,448)	\$ (138,809)	\$ -	\$ -	\$ -	-
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# FIRE DEPARTMENT



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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Department 20 - Fire  
Division 232 - Fire

41 Personnel Services

4101	Salaries - Supervision	\$ 86,060	\$ 41,725	\$ 69,900	\$ 69,770	\$ 71,390	2.3%
4102	Salaries - Clerical	74,173	78,271	74,380	77,410	75,820	-2.1%
4103	Salaries - Operational	1,609,825	1,677,845	1,721,490	1,740,160	1,761,780	1.2%
4104	Salaries - Overtime	1,378,864	954,490	1,000,300	928,070	930,560	0.3%
4106	FICA	9,275	15,891	-	4,800	4,710	-1.9%
4107	Medicare	41,980	36,216	37,480	40,830	41,180	0.9%
4108	Life Insurance	4,542	4,629	4,770	4,860	4,860	0.0%
4109	Health Insurance	701,030	805,500	964,700	864,000	960,000	11.1%
4110	Cancer Insurance	5,354	5,409	5,550	5,660	5,660	0.0%
4111	Workers Compensation	124,874	85,443	104,990	93,180	86,600	-7.1%
4112	Employee Assist. Prgm	1,268	1,020	1,050	1,070	1,070	0.0%
4115	Unemployment Ins.	1,720	3,145	1,130	3,750	4,250	13.3%
4116	Employee Pension	21,775	43,250	21,510	13,110	14,380	9.7%
4119	Police & Fire Pension	908,094	813,630	912,250	910,380	988,310	8.6%
Personnel Services Total		4,968,835	4,566,464	4,919,500	4,757,050	4,950,570	4.1%

42 Supplies

4201	Fuel	28,997	24,884	38,290	29,750	49,770	67.3%
4202	Minor Tools	16,471	7,977	17,000	17,000	18,500	8.8%
4203	Office Supplies	4,396	4,956	5,100	5,100	5,100	0.0%
4204	Cleaning Supplies	7,738	7,372	8,000	8,000	8,000	0.0%
4205	Medical & Drug Supply	5,746	3,959	5,000	5,000	5,000	0.0%
4207	Clothing Supplies	40,925	40,700	47,500	47,500	47,500	0.0%
4208	Postage	585	665	750	750	750	0.0%
4209	Educational Supplies	1,425	1,195	3,000	3,000	3,000	0.0%
4211	Periodicals & Supple.	1,216	1,290	1,500	1,500	1,400	-6.7%
4212	Mechanical Supplies	1,328	1,562	2,000	2,000	2,000	0.0%
4214	Chemical Supplies	1,326	1,308	2,000	2,000	2,000	0.0%
4229	Miscellaneous Supplies	599	919	1,000	1,000	1,000	0.0%
Supplies Total		110,752	96,787	131,140	122,600	144,020	17.5%

43 Maintenance & Repairs

4301	Vehicle Repair	48,835	56,394	56,500	56,500	58,000	2.7%
4302	Office Equip. Repair	1,017	600	1,000	1,000	1,000	0.0%
4303	Instr. & Appar. Repair	6,427	8,334	5,700	5,500	5,500	0.0%
4304	Other Equipment Repair	4,521	9,903	10,000	10,000	10,000	0.0%
4305	Heating / A.C. Repair	980	3,289	4,000	4,000	4,000	0.0%
4306	Building Repair & Maint.	16,024	19,055	37,000	37,000	33,000	-10.8%
4307	Other Structures Repair	9,995	121	1,500	1,500	1,500	0.0%
4308	Machines Tools Repair	9,844	6,943	7,000	7,000	7,000	0.0%
4309	Radios Repair	10,128	5,459	8,000	8,000	8,000	0.0%
4312	Walks, Drives, Fences	-	189	1,000	1,000	1,000	0.0%
Maintenance & Repairs Total		107,772	110,287	131,700	131,500	129,000	-1.9%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 232 - Fire (continued)							
44 Services							
4401	Telephone	\$ 8,951	\$ 8,467	\$ 8,500	\$ 9,000	\$ 9,000	0.0%
4402	Medical Exams	-	5,148	200	-	-	N/A
4403	Assoc. Dues/Subscript.	1,379	1,011	900	900	1,350	50.0%
4405	Travel & Training	14,682	14,155	24,200	24,200	24,200	0.0%
4408	Legal Advertising	355	599	-	-	-	N/A
4414	Clothing / Cleaning	7,813	8,085	8,520	8,520	8,520	0.0%
4415	Special Services	7,417	4,106	6,100	4,350	6,300	44.8%
4417	Printing and Reprod.	144	183	-	-	-	N/A
4418	Contractual Services	720	6,564	720	720	720	0.0%
4419	Professional Services	5,000	5,000	5,000	5,000	5,000	0.0%
Services Total		46,460	53,318	54,140	52,690	55,090	4.6%
46 Capital Outlay							
4601	Motor Vehicles	-	-	339,550	350,000	20,000	-94.3%
4605	Machinery & Tools	-	3,132	167,000	177,500	-	-100.0%
4607	Data Processing Equip.	-	9,400	52,000	52,000	-	-100.0%
4608	Instrument/Apparatus	-	-	-	-	79,000	N/A
4647	Fire Station	6,580	-	-	-	-	N/A
Capital Outlay Total		6,580	12,532	558,550	579,500	99,000	-82.9%
Total Fire		\$ 5,240,399	\$ 4,839,388	\$ 5,795,030	\$ 5,643,340	\$ 5,377,680	-4.7%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	NFPA	\$ 700
		EDM Publishers	225
		Fire Rescue Subscription	200
		Fire House Subscription	150
		EDM Publishers	125
		Total	\$ 1,400
4403	Association Dues and Subscrip	International Association of Fire Chiefs	650
		NFPA	150
		Henderson Co. Fire Chiefs	100
		KY Firefighters Association	100
		Green River Firefighters	100
		National Association Arson Investigators	75
		Other	175
		Total	\$ 1,350
4415	Special Services	Promotional Exam	\$ 2,500
		Testing	2,500
		American Red Cross Blood Testing Kits	700
		Blood Borne Pathogen	500
		Other	100
		Total	\$ 6,300
4418	Contractual Services	Big Blue Porta Johns	\$ 720
4419	Professional Services	KEMP	\$ 5,000

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Fire

DIVISION: Fire

- EQUIPMENT
- IMPROVEMENTS OTHER THAN BUILDINGS
- BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**

Construct a Burn/Smoke training room on the City's training grounds, includes set-up fee on prepared surface.

Approved to receive a \$70,000 grant for Burn Room

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ <u>79,000</u>
<b>CONSTRUCTION/INSTALLATION</b>	<u>                    </u>
<b>PROFESSIONAL SERVICES</b>	<u>                    </u>
<b>(TRADE-IN)</b>	<u>                    </u>
<b>OTHER</b>	<u>                    </u>
<b>TOTAL</b>	<b>\$ <u>79,000</u></b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Fire

DIVISION: Fire

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**

Sedan - This will replace unit 232-025 which is a 2000 sedan with nearly 87,000 miles.

**COSTS**

BASIC COSTS      \$            20,000

CONSTRUCTION/  
INSTALLATION      \_\_\_\_\_

PROFESSIONAL  
SERVICES            \_\_\_\_\_

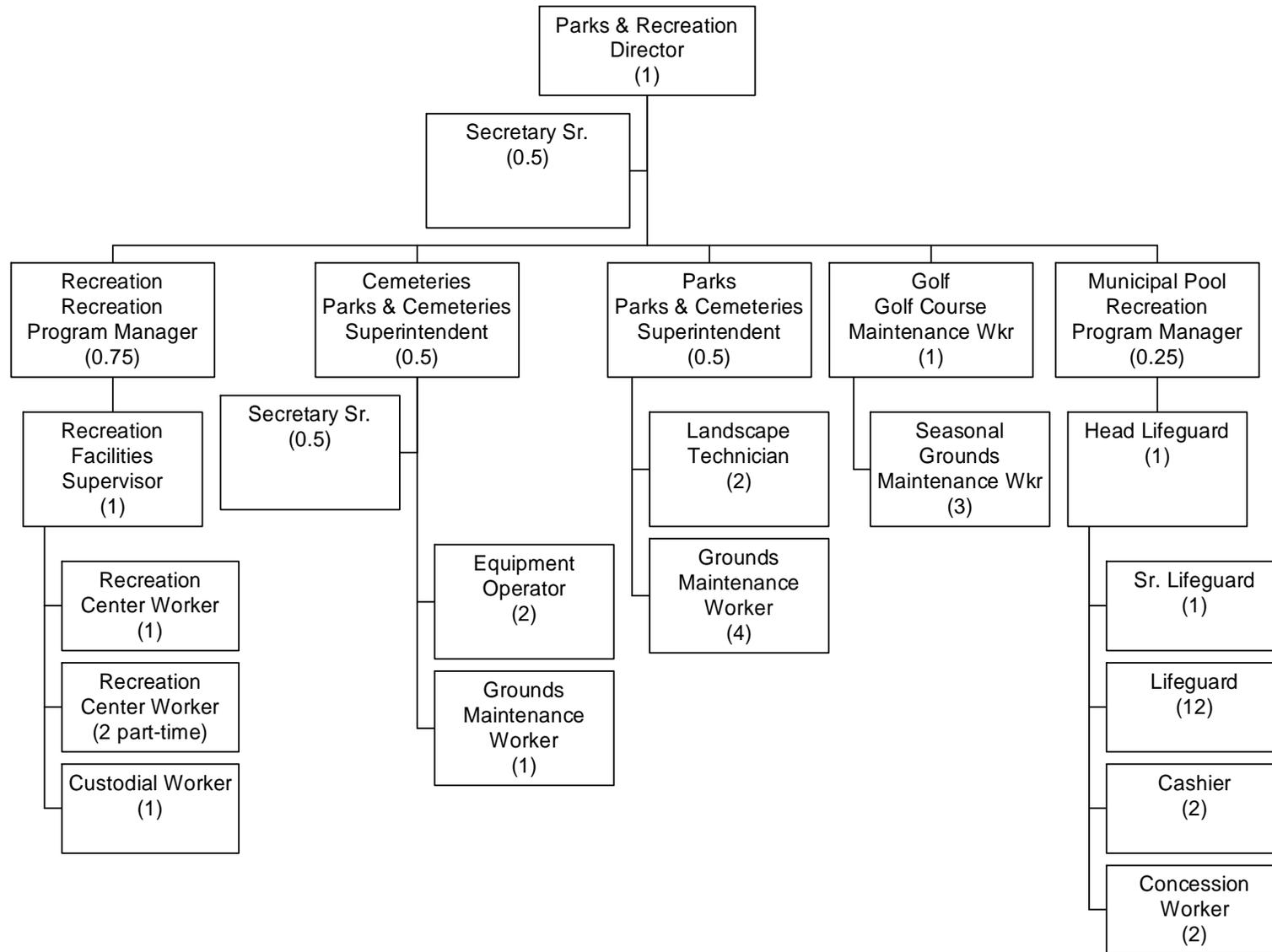
(TRADE-IN)            \_\_\_\_\_

OTHER                \_\_\_\_\_

**TOTAL**            \$            20,000

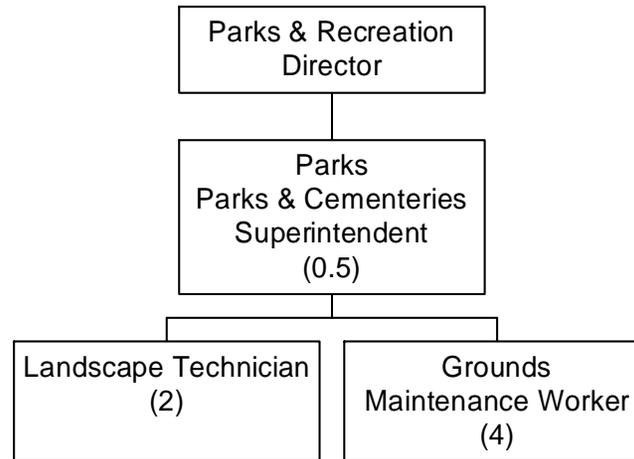
**RELATED COSTS (REPAIR & MAINTENANCE,  
INSURANCE, OPERATING SUPPLIES ETC.):**

# PARKS & RECREATION DEPARTMENT



# PARKS & RECREATION DEPARTMENT

## PARKS



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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Department 35 - Parks & Recreation  
Division 451 - Parks

41 Personnel Services

4101	Salaries - Supervision	\$ 24,097	\$ 24,707	\$ 25,350	\$ 25,300	\$ 25,910	2.4%
4103	Salaries - Operational	139,435	148,265	154,480	154,570	156,610	1.3%
4104	Salaries - Overtime	15,749	15,422	12,090	16,590	8,220	-50.5%
4106	FICA	10,393	10,823	11,060	12,180	11,830	-2.9%
4107	Medicare	2,431	2,531	2,590	2,850	2,770	-2.8%
4108	Life Insurance	478	500	510	530	530	0.0%
4109	Health Insurance	69,680	80,675	94,050	93,600	104,000	11.1%
4110	Cancer Insurance	563	581	610	620	620	0.0%
4111	Workers Compensation	8,785	8,265	10,410	9,290	8,410	-9.5%
4112	Employee Assist. Prgm	136	113	120	120	120	0.0%
4115	Unemploy. Insurance	202	160	70	200	220	10.0%
4116	Employee Pension	24,266	30,335	32,260	33,260	36,170	8.7%
Personnel Services Total		296,214	322,377	343,600	349,110	355,410	1.8%

42 Supplies

4201	Fuel	10,844	10,552	14,460	13,250	18,800	41.9%
4202	Minor Tools	456	514	450	450	450	0.0%
4203	Office Supplies	-	66	40	20	20	0.0%
4204	Cleaning Supplies	813	605	650	790	750	-5.1%
4205	Medical & Drug Supply	207	405	250	200	200	0.0%
4206	Botanical Supplies	7,807	8,066	8,250	8,250	8,250	0.0%
4207	Clothing Supplies	3,478	3,195	3,700	3,750	3,750	0.0%
4208	Postage	142	24	20	50	50	0.0%
4214	Chemical Supplies	6,319	5,132	5,870	6,250	6,250	0.0%
Supplies Total		30,066	28,559	33,690	33,010	38,520	16.7%

44 Services

4301	Vehicle Repair	4,677	3,150	16,270	5,450	5,450	0.0%
4304	Other Equipment Repair	11,758	9,394	9,810	10,320	9,870	-4.4%
4305	Heating / A.C. Repair	13	4,365	200	350	300	-14.3%
4306	Building Repair & Maint.	15,638	3,071	5,700	5,750	5,750	0.0%
4307	Other Structures Repair	13,504	12,166	13,500	13,750	13,750	0.0%
4312	Walks Drives Fences	2,643	3,791	3,300	3,750	3,750	0.0%
4313	Recreational Equipment	9,499	7,522	16,850	16,850	13,500	-19.9%
4314	Pumps & Motors	(53)	752	750	750	750	0.0%
Maintenance & Repairs Total		57,678	44,211	66,380	56,970	53,120	-6.8%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 451 - Parks (continued)							
44 Services							
4401	Telephone	\$ 249	\$ 446	\$ 490	\$ 500	\$ 500	0.0%
4403	Assoc. Dues/Subscript.	365	220	370	400	400	0.0%
4405	Travel & Training	1,133	550	700	1,510	1,200	-20.5%
4408	Legal Advertising	81	-	-	-	-	N/A
4414	Clothing / Cleaning	600	600	650	650	650	0.0%
4415	Special Services	3,839	4,011	4,500	4,950	4,950	0.0%
4417	Printing and Reprod.	-	-	-	100	-	-100.0%
4418	Contractual Services	68,622	76,113	75,000	88,930	91,040	2.4%
4419	Professional Services	8,160	4,715	13,940	9,640	11,440	18.7%
4424	Equipment Rental	717	1,093	1,250	1,750	1,750	0.0%
Services Total		83,766	87,748	96,900	108,430	111,930	3.2%
46 Capital Outlay							
4601	Motor Vehicles	-	14,897	-	-	17,600	N/A
4605	Machinery & Tools	-	14,350	-	-	-	N/A
4628	Park Improve. / Trees	9,579	59,487	-	-	-	N/A
Capital Outlay Total		9,579	88,734	-	-	17,600	N/A
Total Parks		\$ 477,305	\$ 571,629	\$ 540,570	\$ 547,520	\$ 576,580	5.3%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Parks and Recreation      DIVISION: Parks

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	Provide Forestry Resource Materials	\$ 350
		Resource Materials and Training	50
		Total	\$ 400
4415	Special Services	Rental Fees	\$ 3,750
		Green River Health District - Employee Vaccinations	450
		Move Bleachers	200
		Other	550
		Total	\$ 4,950
4418	Contractual Services	Mowing Park Properties	\$ 70,100
		Mowing Other Properties	14,740
		Bushhog/Mulching	3,200
		Additional Properties	3,000
		Total	\$ 91,040
4419	Professional Services	Tree Removal/Trimming	\$ 9,540
		Inspection Reports	850
		Chemical Lawn Care	200
		Other	850
		Total	\$ 11,440

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Parks & Recreation

DIVISION: Parks

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
1/2 ton pickup for use in the park division. Truck will be used by staff in servicing all parks and transporting equipment.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**  
Bed Liner \$500  
Tool Box \$300  
Radio \$500

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 16,300
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	1,300
<b>TOTAL</b>	<b>\$ 17,600</b>

# PARKS & RECREATION DEPARTMENT GOLF



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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Department 35 - Parks & Recreation  
Division 452 - Golf

41 Personnel Services

4103	Salaries - Operational	\$ 31,338	\$ 31,684	\$ 32,320	\$ 32,340	\$ 32,830	1.5%
4104	Salaries - Overtime	3,334	4,258	2,770	4,470	1,870	-58.2%
4105	Salaries - Other	29,191	30,480	31,960	38,100	38,100	0.0%
4106	FICA	3,861	4,017	4,150	4,650	4,520	-2.8%
4107	Medicare	903	940	970	1,090	1,060	-2.8%
4108	Life Insurance	80	81	80	80	90	12.5%
4109	Health Insurance	12,480	14,300	17,100	14,400	16,000	11.1%
4110	Cancer Insurance	94	94	100	100	100	0.0%
4111	Workers Compensation	1,372	1,179	1,280	1,090	950	-12.8%
4112	Employee Assist. Prgm	57	40	30	20	20	0.0%
4115	Unemploy. Insurance	35	71	30	80	90	12.5%
4116	Employee Pension	4,425	5,363	5,540	6,230	6,580	5.6%
Personnel Services Total		87,170	92,507	96,330	102,650	102,210	-0.4%

42 Supplies

4201	Fuel	2,275	2,393	2,660	2,210	3,450	56.1%
4202	Minor Tools	-	-	200	200	200	0.0%
4203	Office Supplies	31	556	20	20	20	0.0%
4204	Cleaning Supplies	216	121	220	220	200	-9.1%
4205	Medical & Drug Supply	-	252	40	40	40	0.0%
4206	Botanical Supplies	1,135	376	1,500	3,250	2,250	-30.8%
4207	Clothing Supplies	562	11,805	600	670	670	0.0%
4208	Postage	2	-	-	10	10	0.0%
4214	Chemical Supplies	12,588	-	13,000	13,500	13,500	0.0%
Supplies Total		16,808	15,503	18,240	20,120	20,340	1.1%

43 Maintenance & Repairs

4301	Vehicle Repair	524	489	450	550	530	-3.6%
4304	Other Equipment Repair	7,960	8,345	8,500	8,750	8,750	0.0%
4305	Heating / A.C. Repair	-	-	100	150	150	0.0%
4306	Building Repair & Maint.	1,376	1,408	1,000	1,100	1,050	-4.5%
4307	Other Structures Repair	1,022	2,417	5,250	5,250	3,500	-33.3%
4313	Recreational Equipment	854	1,557	2,000	2,750	2,500	-9.1%
Maintenance & Repairs Total		11,737	14,216	17,300	18,550	16,480	-11.2%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

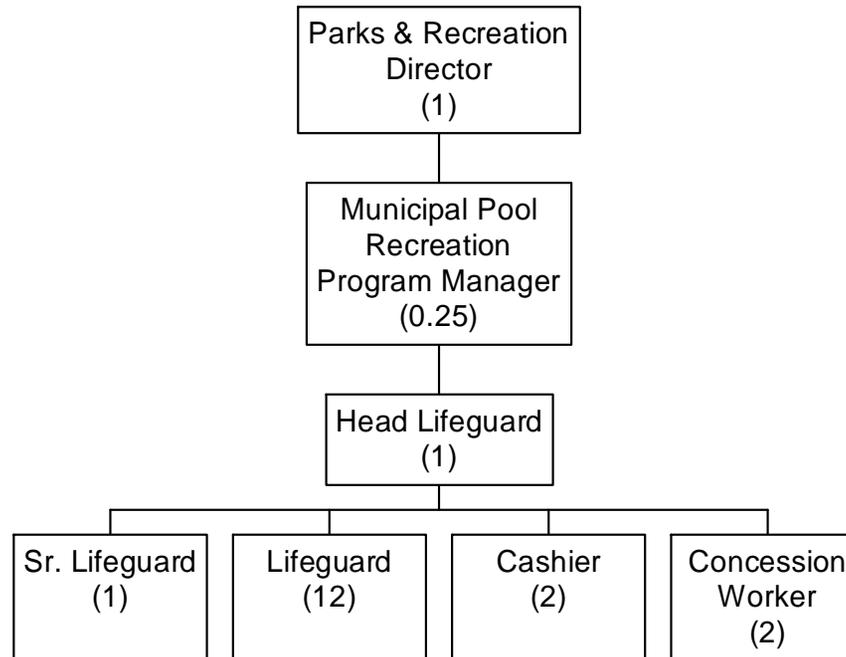
Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 452 - Golf (continued)							
44 Services							
4401	Telephone	\$ 180	\$ 181	\$ 240	\$ 250	\$ 250	0.0%
4405	Travel & Training	326	350	50	450	400	-11.1%
4408	Legal Advertising	-	117	-	-	-	N/A
4414	Clothing / Cleaning	100	100	100	100	100	0.0%
4415	Special Services	6,795	2,511	5,000	7,900	6,100	-22.8%
4417	Printing and Reprod.	1,101	1,007	700	750	730	-2.7%
4419	Professional Services	25,752	25,752	26,530	26,530	26,530	0.0%
4421	Commissions	5,191	4,756	5,300	5,350	5,350	0.0%
4424	Equipment Rental	-	-	-	200	-	-100.0%
Services Total		39,445	34,774	37,920	41,530	39,460	-5.0%
46 Capital Outlay							
4605	Machinery & Tools	24,079	10,120	-	-	-	N/A
Capital Outlay Total		24,079	10,120	-	-	-	N/A
Total Golf		\$ 179,240	\$ 167,120	\$ 169,790	\$ 182,850	\$ 178,490	-2.4%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Parks and Recreation DIVISION: Golf

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Tree Removal/Trimming	\$ 4,500
		Greens Maintenance	1,450
		Background Check	100
		Miscellaneous	50
		Total	\$ 6,100
4419	Professional Services	Management Contract	\$ 26,530
4421	Commissions	Cart Rental (25%)	\$ 5,350

# PARKS & RECREATION DEPARTMENT MUNICIPAL POOL



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

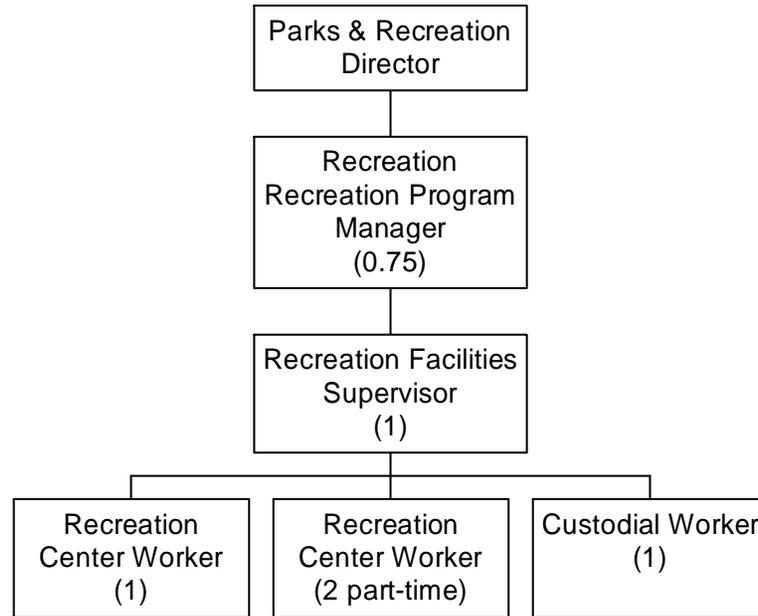
Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 454 - Municipal Pool							
41 Personnel Services							
4101	Salaries - Supervision	\$ 12,899	\$ 13,356	\$ 13,630	\$ 13,600	\$ 13,860	1.9%
4103	Salaries - Operational	259	-	-	-	-	N/A
4104	Salaries - Overtime	2,442	2,207	2,080	2,050	1,420	-30.7%
4105	Salaries - Other	53,459	48,515	49,180	55,370	55,370	0.0%
4106	FICA	4,242	3,932	4,010	4,410	4,390	-0.5%
4107	Medicare	992	919	940	1,030	1,030	0.0%
4108	Life Insurance	20	20	20	20	20	0.0%
4109	Health Insurance	3,120	3,575	4,280	3,600	4,000	11.1%
4110	Cancer Insurance	24	23	30	30	30	0.0%
4111	Workers Compensation	2,987	2,980	3,830	3,430	3,150	-8.2%
4112	Employee Assist. Prgm	6	5	10	10	10	0.0%
4115	Unemploy. Insurance	26	53	30	70	90	28.6%
4116	Employee Pension	1,757	2,163	2,310	2,650	2,900	9.4%
Personnel Services Total		82,231	77,748	80,350	86,270	86,270	0.0%
42 Supplies							
4202	Minor Tools	36	63	50	50	50	0.0%
4203	Office Supplies	410	74	150	200	150	-25.0%
4204	Cleaning Supplies	408	498	800	650	650	0.0%
4205	Medical & Drug Supply	95	280	300	300	300	0.0%
4207	Clothing Supplies	876	979	1,200	1,500	1,500	0.0%
4208	Postage	1	2	10	20	10	-50.0%
4209	Educational Supplies	250	136	150	250	200	-20.0%
4214	Chemical Supplies	7,186	6,671	7,500	7,950	7,950	0.0%
4221	Athletic Recreat. Supply	33	85	150	230	200	-13.0%
4222	Concessions	5,536	4,855	5,970	6,000	6,000	0.0%
Supplies Total		14,831	13,643	16,280	17,150	17,010	-0.8%
43 Maintenance & Repairs							
4303	Instr. & Appar. Repair	1,393	187	1,750	1,650	1,650	0.0%
4304	Other Equipment Repair	753	2,082	2,400	2,250	7,500	233.3%
4306	Building Repair & Maint.	1,538	11,857	1,500	2,500	2,250	-10.0%
4307	Other Structures Repair	3,621	1,425	3,500	3,200	22,500	603.1%
4314	Pumps & Motors	5,201	3,375	2,500	3,500	3,500	0.0%
Maintenance & Repairs Total		12,507	18,926	11,650	13,100	37,400	185.5%
44 Services							
4401	Telephone	161	135	150	250	250	0.0%
4405	Travel & Training	-	-	530	580	-	-100.0%
4415	Special Services	1,023	1,217	1,220	1,100	1,100	0.0%
Services Total		1,184	1,352	1,900	1,930	1,350	-30.1%
Total Municipal Pool		\$ 110,753	\$ 111,669	\$ 110,180	\$ 118,450	\$ 142,030	19.9%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Parks and Recreation DIVISION: Pool

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4304	Other Equipment	ADA Chair lift (required by ADA act 3/2012)	\$ 6,000
		Vacuum Filter	870
		PVC pipe, garden hose, clamps, etc.	300
		Umbrella	250
		Miscellaneous	80
		Total	\$ 7,500
4307	Other Structures	Painting Pool (required by Health Dept.)	\$ 17,000
		Concrete repair	3,500
		Entrance Rail (required by ADA act 3/2012)	1,800
		Miscellaneous	200
		Total	\$ 22,500
4415	Special Services	Permits for Atkinson Park Swimming Pools	\$ 550
		Employee Vaccinations	200
		Permit for Downtown Water Feature	200
		Waterslide Permit	100
		Permit for Concessions at Atkinson Pool Complex	50
		Total	\$ 1,100

# PARKS & RECREATION DEPARTMENT RECREATION



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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Department 35 - Parks & Recreation  
Division 456 - Recreation

41 Personnel Services

4101	Salaries - Supervision	\$ 153,503	\$ 157,829	\$ 161,520	\$ 161,150	\$ 164,510	2.1%
4102	Salaries - Clerical	16,037	16,643	16,910	17,040	17,470	2.5%
4103	Salaries - Operational	76,645	77,693	79,980	82,030	83,520	1.8%
4104	Salaries - Overtime	378	458	350	770	680	-11.7%
4106	FICA	14,461	14,831	15,200	16,180	16,510	2.0%
4107	Medicare	3,382	3,469	3,560	3,790	3,860	1.8%
4108	Life Insurance	422	425	430	430	430	0.0%
4109	Health Insurance	65,520	75,075	89,780	75,600	84,000	11.1%
4110	Cancer Insurance	447	447	450	500	500	0.0%
4111	Workers Compensation	7,762	7,041	8,980	8,040	7,540	-6.2%
4112	Employee Assist. Prgm	160	129	130	100	100	0.0%
4115	Unemploy. Insurance	104	213	90	260	310	19.2%
4116	Employee Pension	30,119	36,734	39,300	39,310	44,920	14.3%
Personnel Services Total		368,941	390,987	416,680	405,200	424,350	4.7%

42 Supplies

4201	Fuel	1,241	1,358	1,620	1,570	2,100	33.8%
4202	Minor Tools	-	30	50	50	50	0.0%
4203	Office Supplies	1,550	618	1,500	1,650	1,650	0.0%
4204	Cleaning Supplies	200	185	500	730	650	-11.0%
4205	Medical & Drug Supply	-	45	50	50	50	0.0%
4206	Botanical Supplies	120	-	100	100	100	0.0%
4207	Clothing Supplies	461	609	600	620	620	0.0%
4208	Postage	190	60	180	240	220	-8.3%
4209	Educational Supplies	129	116	100	150	150	0.0%
4211	Periodicals & Supple.	20	20	20	20	20	0.0%
4221	Athletic Recreat. Supply	7,569	8,501	8,750	8,750	8,950	2.3%
4222	Concessions	3,143	2,798	3,000	3,500	3,250	-7.1%
Supplies Total		14,623	14,340	16,470	17,430	17,810	2.2%

43 Maintenance & Repairs

4301	Vehicle Repair	70	218	850	750	750	0.0%
4302	Office Equip. Repair	98	9	20	250	100	-60.0%
4304	Other Equipment Repair	325	972	450	580	600	3.4%
4305	Heating / A.C. Repair	84	10	750	750	750	0.0%
4306	Building Repair & Maint.	2,876	4,428	5,500	5,500	5,500	0.0%
4307	Other Structures Repair	2,470	11,108	4,500	4,500	4,500	0.0%
4313	Recreational Equipment	7	193	100	150	100	-33.3%
Maintenance & Repairs Total		5,930	16,938	12,170	12,480	12,300	-1.4%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 456 - Recreation (continued)							
44 Services							
4401	Telephone	\$ 1,482	\$ 1,518	\$ 1,530	\$ 1,600	\$ 1,600	0.0%
4403	Assoc. Dues/Subscript.	354	399	620	810	810	0.0%
4405	Travel & Training	1,591	3,528	3,510	4,250	4,640	9.2%
4414	Clothing / Cleaning	100	100	100	100	100	0.0%
4415	Special Services	82	604	550	600	600	0.0%
4417	Printing and Reprod.	607	305	450	450	450	0.0%
4419	Henderson Girl's Softball	9,000	4,000	4,000	4,000	4,000	0.0%
4419	Henderson Pee-Wee	9,000	4,000	4,000	4,000	4,000	0.0%
4419	Hend. Recreation Assn.	8,000	6,000	4,000	4,000	4,000	0.0%
4419	Pennyrile Soccer	8,000	7,000	4,000	4,000	4,000	0.0%
4419	Archery Club	4,000	-	-	-	-	N/A
4419	Capital	-	-	-	-	15,000	N/A
Services Total		42,216	27,454	22,760	23,810	39,200	64.6%
45 Sundry Charge							
4517	Disc Golf Expense	7,593	1,422	2,000	2,250	2,250	0.0%
Sundry Charge Total		7,593	1,422	2,000	2,250	2,250	0.0%
46 Capital Outlay							
4603	Office Equipment	4,065	-	-	-	-	N/A
4608	Instrument/Apparatus	-	-	-	-	6,300	N/A
Capital Outlay Total		4,065	-	-	-	6,300	N/A
Total Recreation		\$ 443,369	\$ 451,141	\$ 470,080	\$ 461,170	\$ 502,210	8.9%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Parks and Recreation      DIVISION: Recreation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Our Times Newspaper	\$ 20
4403	Association Dues and Subscrip	KRPS Agency Membership	\$ 350
		NRPA Membership	300
		Host Seminars, Meetings, etc.	110
		Sam's Club	50
		Total	\$ 810
4415	Special Services	Move Bleachers	\$ 200
		Carpet Cleaning	250
		Other	150
		Total	\$ 600
4419	Professional Services	HGSA Programming	\$ 4,000
		PCMA Programming	4,000
		HRA Programming and Capital	4,000
		PYSA Programming and Capital	4,000
		Total	\$ 16,000

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Parks & Recreation

DIVISION: Recreation

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

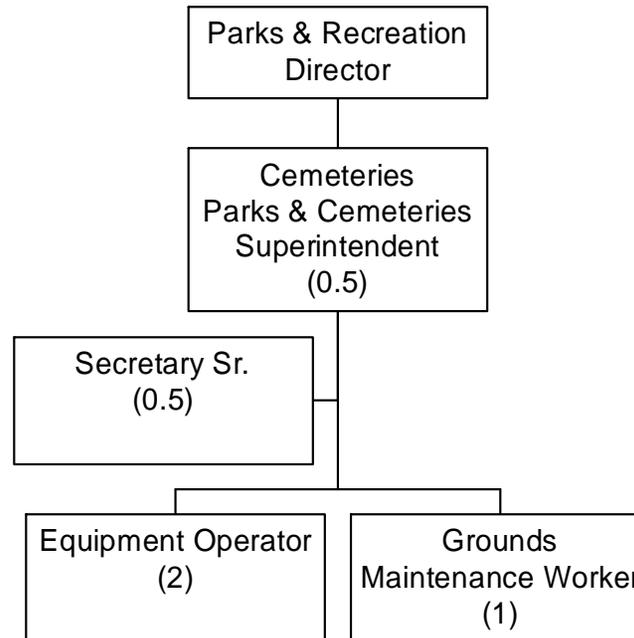
BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Commerical treadmill for the JFK Center weightroom. The 2 existing treadmills are 8 & 10 years old and is a very popular pieces of equipment.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

COSTS	
BASIC COSTS	\$ 6,300
CONSTRUCTION/ INSTALLATION	_____
PROFESSIONAL SERVICES	_____
(TRADE-IN)	_____
OTHER	_____
<b>TOTAL</b>	<b>\$ 6,300</b>

# PARKS & RECREATION DEPARTMENT CEMETERIES



**CITY OF HENDERSON, KY  
CEMETERY FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
<b>REVENUE</b>							
36 Sale of Property							
3600	Cemetery Spaces	\$ 52,968	\$ 46,973	\$ 52,000	\$ 66,000	\$ 52,000	-21.2%
3605	Grave Openings	99,775	116,801	100,000	100,000	100,000	0.0%
3610	Other Cemetery Serv.	18,001	14,433	19,000	15,000	19,000	26.7%
3625	Taxable Sales	1,524	1,716	1,500	1,500	1,500	0.0%
3630	Mausoleum Sales	22,361	42,913	25,000	25,000	25,000	0.0%
Sale of Property Total		194,628	222,836	197,500	207,500	197,500	-4.8%
37 Other Revenue							
3700	Interest Income	24,259	14,142	3,340	4,500	1,500	-66.7%
3830	Reimbursable Services	500	500	-	-	-	N/A
Other Revenue Total		24,759	14,642	3,340	4,500	1,500	-66.7%
38 Transfer Miscellaneous							
3851	Transfer from General	178,000	-	-	-	-	N/A
	Use of Restricted Funds	-	-	207,000	192,000	225,000	17.2%
Transfers Miscellaneous Total		178,000	-	207,000	192,000	225,000	17.2%
<b>CEMETERY REVENUE TOTAL</b>		<b>\$ 397,388</b>	<b>\$ 237,478</b>	<b>\$ 407,840</b>	<b>\$ 404,000</b>	<b>\$ 424,000</b>	<b>5.0%</b>

**EXPENSE**

Department 35 - Parks & Recreation  
Division 453 - Cemetery

41 Personnel Services

4101	Salaries - Supervision	\$ 24,097	\$ 24,707	\$ 25,350	\$ 25,300	\$ 25,910	2.4%
4102	Salaries - Clerical	16,020	16,613	17,020	17,040	17,310	1.6%
4103	Salaries - Operational	87,850	89,157	92,950	90,140	91,580	1.6%
4104	Salaries - Overtime	5,339	6,455	6,000	7,030	5,000	-28.9%
4106	FICA	7,738	7,965	8,220	8,640	8,660	0.2%
4107	Medicare	1,809	1,863	1,930	2,020	2,030	0.5%
4108	Life Insurance	321	324	310	330	330	0.0%
4109	Health Insurance	49,920	57,200	68,400	57,600	64,000	11.1%
4110	Cancer Insurance	330	330	330	380	380	0.0%
4111	Workers Compensation	6,457	6,190	6,760	5,810	5,390	-7.2%
4112	Employee Assist. Prgm	88	71	80	70	80	14.3%
4115	Unemploy. Insurance	60	124	50	140	160	14.3%
4116	Employee Pension	18,149	22,180	23,930	23,590	26,490	12.3%
Personnel Services Total		218,179	233,179	251,330	238,090	247,320	3.9%

**CITY OF HENDERSON, KY  
CEMETERY FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 453 - Cemetery (continued)							
42 Supplies							
4201	Fuel	\$ 4,219	\$ 4,550	\$ 4,980	\$ 4,830	\$ 5,000	3.5%
4202	Minor Tools	325	191	300	300	300	0.0%
4203	Office Supplies	62	-	100	150	150	0.0%
4204	Cleaning Supplies	136	72	100	150	100	-33.3%
4205	Medical & Drug Supply	-	-	30	30	30	0.0%
4206	Botanical Supplies	4,546	5,045	4,500	4,500	4,500	0.0%
4207	Clothing Supplies	1,238	1,554	1,850	2,000	2,000	0.0%
4208	Postage	43	43	50	50	50	0.0%
4211	Periodicals & Supple.	71	22	50	100	100	0.0%
4214	Chemical Supplies	191	590	500	500	500	0.0%
4220	Supplies for Resale	3,669	4,753	3,200	3,500	3,500	0.0%
Supplies Total		14,499	16,820	15,660	16,110	16,230	0.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,652	1,578	4,720	3,200	3,200	0.0%
4302	Office Equip. Repair	4	4	10	20	10	-50.0%
4304	Other Equipment Repair	3,891	3,117	4,750	4,800	4,800	0.0%
4305	Heating / A.C. Repair	261	-	450	350	350	0.0%
4306	Building Repair & Maint.	8,019	5,961	3,750	5,800	5,000	-13.8%
4307	Other Structures Repair	2,845	11,575	5,600	5,600	5,600	0.0%
Maintenance & Repairs Total		16,671	22,235	19,280	19,770	18,960	-4.1%
44 Services							
4401	Telephone	1,447	1,682	1,690	1,740	1,740	0.0%
4403	Assoc. Dues/Subscript.	261	295	300	450	450	0.0%
4405	Travel & Training	120	229	540	540	540	0.0%
4408	Legal Advertising	-	467	500	1,000	1,000	0.0%
4414	Clothing / Cleaning	350	350	350	350	350	0.0%
4415	Special Services	7,137	6,470	6,800	9,950	9,950	0.0%
4417	Printing and Reprod.	25	362	500	370	500	35.1%
4418	Contractual Services	102,922	101,816	95,000	100,680	100,680	0.0%
4442	Trust Fees	881	376	630	880	880	0.0%
4443	Charge Card	61	35	-	70	-	-100.0%
4522	Audit Expense	2,221	1,735	2,100	2,300	2,300	0.0%
Services Total		115,424	113,817	108,410	118,330	118,390	0.1%
45 Sundry Charges							
4501	Insurance Expense	4,653	6,747	7,700	6,000	6,000	0.0%
Sundry Charges Total		4,653	6,747	7,700	6,000	6,000	0.0%
46 Capital Outlay							
4601	Motor Vehicles	16,915	-	-	-	17,100	N/A
4605	Machinery & Tools	-	45,434	5,460	5,700	-	-100.0%
Capital Outlay Total		16,915	45,434	5,460	5,700	17,100	200.0%
CEMETERY EXPENSE TOTAL		\$ 386,340	\$ 438,232	\$ 407,840	\$ 404,000	\$ 424,000	5.0%
CEMETERY NET		\$ 11,048	\$ (200,754)	\$ -	\$ -	\$ -	

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Parks and Recreation

DIVISION: Cemetery

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	The Gleaner	\$ 200
		Kentucky Cemetery Association	150
		Evansville Press Monday Edition	50
		American Cemetery Subscription	50
		Total	\$ 450
4408	Legal Advertising	Mausoleum Advertising in Gleaner (Spring and Fall Season)	\$ 1,000
4415	Special Services	Tree and Limb Removal of Hazardous Trees	\$ 3,500
		Funeral Home Fees for 10 Indigent Burials	3,000
		Concrete Boxes for 10 Indigent Burials	2,750
		Cemetery Software Support	250
		Other	450
		Total	\$ 9,950
4418	Contractual Services	Mowing Contract	\$ 97,180
		Mulching Leaves	3,500
		Total	\$ 100,680

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Parks & Recreation

DIVISION: Cemetery

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**

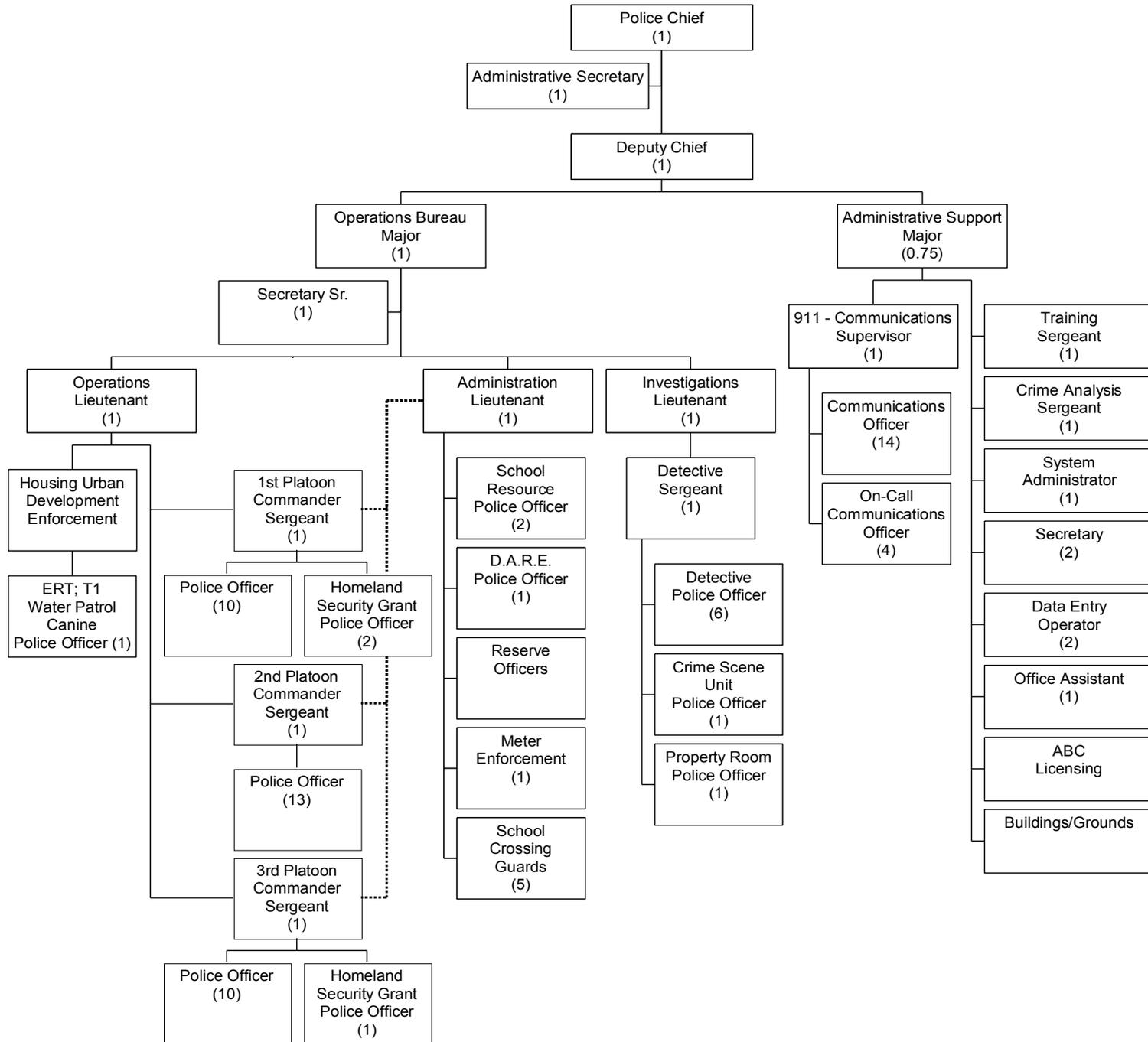
1/2 Ton Pickup Truck for use in Cemetery Division to replace vehicle 453007 a 1997 truck with more than 113,100 miles. Vehicle is used during funerals and daily maintenance responsibilities at both cemeteries.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

Bed Liner \$500  
Tool Box \$300

COSTS	
BASIC COSTS	\$ 16,300
CONSTRUCTION/ INSTALLATION	_____
PROFESSIONAL SERVICES	_____
(TRADE-IN)	_____
OTHER	800
<b>TOTAL</b>	<b>\$ 17,100</b>

# POLICE DEPARTMENT



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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Department 40 - Police  
Division 231 - Police

41 Personnel Services

4101	Salaries - Supervision	\$ 148,264	\$ 237,621	\$ 202,400	\$ 265,980	\$ 258,380	-2.9%
4102	Salaries - Clerical	184,342	183,276	149,550	193,560	176,790	-8.7%
4103	Salaries - Operational	2,264,688	2,345,888	2,467,750	2,521,470	2,544,870	0.9%
4104	Salaries - Overtime	216,045	163,872	144,100	165,520	144,930	-12.4%
4105	Salaries - Other	44,854	45,745	40,400	60,750	40,950	-32.6%
4106	FICA	18,999	32,273	-	18,800	17,850	-5.1%
4107	Medicare	37,816	39,358	39,660	46,260	45,910	-0.8%
4108	Life Insurance	5,300	5,604	5,760	5,650	5,650	0.0%
4109	Health Insurance	836,364	1,000,926	1,176,790	1,076,400	1,196,000	11.1%
4110	Cancer Insurance	5,743	6,005	6,210	6,570	6,580	0.2%
4111	Workers Compensation	94,753	79,715	79,860	66,970	61,560	-8.1%
4112	Employee Assist. Prgm	1,495	1,261	1,300	1,330	1,340	0.8%
4115	Unemploy. Insurance	1,286	2,605	970	3,190	3,610	13.2%
4116	Employee Pension	39,523	82,325	47,510	44,390	46,810	5.5%
4119	Police & Fire Pension	753,700	789,700	909,460	957,850	1,029,200	7.4%
Personnel Services Total		4,653,172	5,016,174	5,271,720	5,434,690	5,580,430	2.7%

42 Supplies

4201	Fuel	98,804	100,643	140,120	125,470	182,160	45.2%
4202	Minor Tools	147	248	250	180	250	38.9%
4203	Office Supplies	18,185	13,993	11,700	11,700	11,700	0.0%
4204	Cleaning Supplies	764	541	800	800	800	0.0%
4205	Medical & Drug Supply	-	93	20	20	20	0.0%
4207	Clothing Supplies	26,166	42,099	26,500	26,500	32,500	22.6%
4208	Postage	1,858	1,403	1,400	1,400	1,400	0.0%
4209	Educational Supplies	338	2,349	3,500	130	3,000	2207.7%
4210	Photographic Supplies	805	1,948	800	800	800	0.0%
4211	Periodicals & Supple.	233	837	900	900	900	0.0%
4216	Ammunition/Tasers	20,848	8,959	27,000	20,770	22,800	9.8%
4225	Safety Supplies	4,782	2,159	2,240	1,800	1,800	0.0%
Supplies Total		172,931	175,272	215,230	190,470	258,130	35.5%

43 Maintenance & Repairs

4301	Vehicle Repair	66,742	56,094	75,000	55,000	55,000	0.0%
4302	Office Equip. Repair	8,146	9,262	46,400	43,060	33,090	-23.2%
4303	Instr. & Appar. Repair	1,284	2,937	1,650	850	850	0.0%
4307	Other Structures Repair	138	1,203	600	600	600	0.0%
4309	Radios Repair	11,770	13,334	12,000	11,000	11,000	0.0%
Maintenance & Repairs Total		88,079	82,830	135,650	110,510	100,540	-9.0%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 231 - Police (continued)							
44 Services							
4401	Telephone	\$ 32,417	\$ 29,996	\$ 29,000	\$ 29,000	\$ 29,000	0.0%
4402	Medical Exams	88	949	-	-	-	N/A
4403	Assoc. Dues/Subscript.	1,816	3,383	2,690	2,690	3,790	40.9%
4405	Travel & Training	30,488	30,018	37,960	33,650	34,380	2.2%
4408	Legal Advertising	388	505	-	-	-	N/A
4414	Clothing / Cleaning	20,173	22,281	22,650	22,650	22,650	0.0%
4415	Special Services	25,871	28,355	21,230	21,230	21,450	1.0%
4417	Printing and Reprod.	4,046	3,754	9,620	7,510	9,640	28.4%
4419	Professional Services	1,770	2,790	1,500	-	2,000	N/A
4481	Henderson Co. Attorney	5,500	5,500	9,200	9,200	9,200	0.0%
Services Total		122,555	127,531	133,850	125,930	132,110	4.9%
45 Sundry Charge							
4531	DARE Expenses	2,658	2,749	-	-	-	N/A
4534	K-9 Donation Expenses	1,522	404	-	-	-	N/A
Sundry Charge Total		4,179	3,153	-	-	-	N/A
46 Capital Outlay							
4601	Motor Vehicles	119,557	147,633	42,480	138,500	422,280	204.9%
4605	Machinery & Tools	50,695	25,430	92,500	268,000	-	-100.0%
4607	Data Processing Equip.	-	2,372	-	-	-	N/A
4608	Instrument/&Apparatus	-	-	114,700	114,700	10,000	-91.3%
Capital Outlay Total		170,252	175,435	249,680	521,200	432,280	-17.1%
Total Police		\$ 5,211,169	\$ 5,580,395	\$ 6,006,130	\$ 6,382,800	\$ 6,503,490	1.9%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Police DIVISION: Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4209	Educational Supplies	Promotional Exam Development Fees	\$ 3,000
4216	Ammunition	Ammunition and Tasers Used for Training, Emergency Response Team, and Replacement Needs.	\$ 22,800
4302	Office Equipment Repair	MDT Maintenance - Ohio Valley 2-Way	\$ 16,850
		CDW-G	3,900
		L3-Maintenance for Server	2,710
		The Lange Co. - Maintenance for Color Copier	2,500
		HMP&L Broadband Internet Monthly Fee (\$90/month x 2 cameras	2,160
		Konica-Minolta-Maintenance for Copier in Operations Bureau	1,200
		HMP&L Broadband Internet Monthly Fee (\$90/server/month)	1,080
		HMP&L Internet Installation Fees	725
		Miscellaneous	630
		Stericycle - Hazardous Waste Contract Fee	500
		HMP&L Video Camera Housing Installation (\$200/site x 2)	400
		HMP&L Installation of Metering	235
		The Lange Co. - Copy Expenses Investigations	200
		Total	\$ 33,090
4309	Radios Repair	Commercial Radio - Radio/Equipment Repair	\$ 8,200
		Commercial Radio - Monthly Radio Service Charge \$230/month	2,800
		Total	\$ 11,000
4403	Association Dues and Subscrip	IACP Net Subscription (Annually)	\$ 1,100
		Rotary - Quarterly Dues for Chief Reed	750
		FBINA - Annual Fees for Reed, Brandon, Henderson & Stauffer	500
		KACP - Annual Dues for J Reed, E Brandon, E Henderson, D Pille	400
		ROCIC - Investigations Annual Fee	300
		IACP - Annual Dues for John Reed and Earl Brandon	240
		PERF - Annual Dues for John Reed	190
		Nat'l Tactical Officers Association - ERT Team	150
		NCPAA - Annual Dues for Sugg, Welch and Cates	110
		SPIAA - Annual Dues for David Piller	50
		Total	\$ 3,790

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Police DIVISION: Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Clancy Systems - Parking Citation Fee	\$ 4,300
		Education Reimbursement	3,000
		Pre-Employment Testing & Psychological Screening	2,400
		Meals and Drinks for Work Release	2,000
		Citizen's Academy - Adult and Youth	1,500
		Awards Luncheon	1,200
		Drinks for Work Release	1,100
		Depart Promo Items for Citizens Academy, Youth Academy, etc.	1,000
		Sitex - Mats/Towels (\$82.00/month)	1,000
		Big Blue - Porta John Rental at Firing Range (\$60/month)	720
		Towing Charges	590
		Promotional/Retirement Ceremonies	500
		Framing Professional Certificates	500
		Hepatitis B Vaccines - New Officers	300
		Bell South - Subpoena Service	300
		Other	1,040
		Total	\$ 21,450
4417	Printing	West Law Clear (\$260/month)	\$ 3,120
		Leads On Line (Annually)	2,990
		Special Forms	1,500
		Altmeyer's Printing - Business Cards, Forms, etc.	800
		West Law Pro Essentials (\$51/month)	620
		Criminal Law Updates (yearly)	500
		Harvard Business Review (Annually)	110
		Total	\$ 9,640
4419	Professional Service	Website/Internet Services - Younger & Associates	\$ 2,000

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Police

DIVISION: Police

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

DESCRIPTION OF ITEM OR PROJECT:		
<u>Police Pursuit Vehicles w/Police Packages</u>		
Police Vehicle	6 @ \$28,000 ea.	\$ 168,000
Police Package	6 @ \$5,230 ea.	\$ 31,380
*Includes HPD decals and stop sticks		
Mobile Data Terminal	6 @ \$15,000 ea.	\$ 90,000
In-Car Video	6 @ \$5,350 ea.	\$ 32,100
Labor/Installation	6 @ \$800 ea.	\$ 4,800
		\$326,280 Total

RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):

COSTS	
<b>BASIC COSTS</b>	\$ 326,280
<b>CONSTRUCTION/ INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 326,280</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Police

DIVISION: Police

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**

Purchase of two police pursuit vehicles were were ordered in fiscal 2011 with deliverly planned for fiscal 2012.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>
--------------

**BASIC COSTS**      \$      96,000

**CONSTRUCTION/  
INSTALLATION**      \_\_\_\_\_

**PROFESSIONAL  
SERVICES**      \_\_\_\_\_

**(TRADE-IN)**      \_\_\_\_\_

**OTHER**      \_\_\_\_\_

<b>TOTAL</b>	<b>\$      96,000</b>
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**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Police

DIVISION: Police

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**

The purchase of the Total Station Measuring Instrument will assist in taking accurate measurements at crime scenes as well as accident scenes, which will allow our agency to efficiently and accurately recreate crime scenes.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>
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**BASIC COSTS**      \$ 10,000

**CONSTRUCTION/  
INSTALLATION**      \_\_\_\_\_

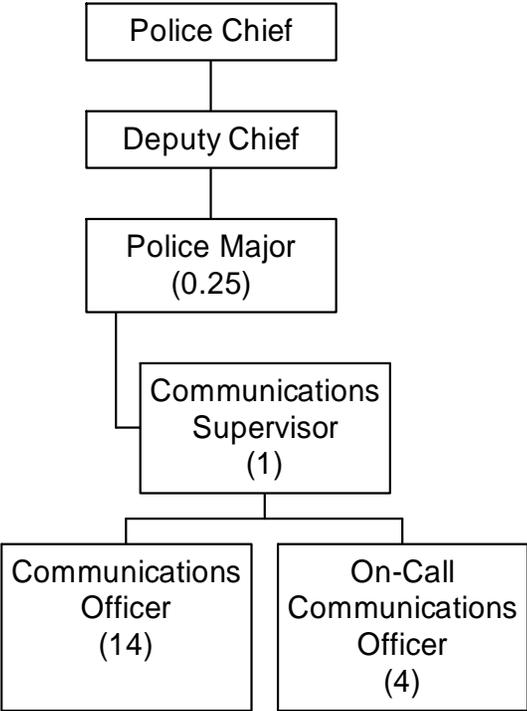
**PROFESSIONAL  
SERVICES**      \_\_\_\_\_

**(TRADE-IN)**      \_\_\_\_\_

**OTHER**      \_\_\_\_\_

<b>TOTAL</b>	<b>\$ 10,000</b>
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**POLICE DEPARTMENT  
911 EMERGENCY COMMUNICATIONS**



**CITY OF HENDERSON, KY  
911 FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
<b>REVENUE</b>							
32 Service Fees							
3270	911 Fees	\$ 386,203	\$ 410,375	\$ 440,000	\$ 420,000	\$ 467,000	11.2%
3272	Wireless 911 Revenue	167,060	191,145	200,000	180,000	200,000	11.1%
Service Fees Total		553,264	601,520	640,000	600,000	667,000	11.2%
37 Other Revenue							
3700	Interest Income	268	98	100	-	-	N/A
3754	State Grant	-	-	55,580	56,000	-	-100.0%
3764	Revenue from County	73,285	82,586	83,000	100,000	106,000	6.0%
Other Revenue Total		73,553	82,684	138,680	156,000	106,000	-32.1%
38 Transfer Miscellaneous							
3851	Transfer from General	253,000	231,500	249,000	303,000	319,000	5.3%
Transfers Miscellaneous Total		253,000	231,500	249,000	303,000	319,000	5.3%
911 REVENUE TOTAL		<u>\$ 879,817</u>	<u>\$ 915,704</u>	<u>\$ 1,027,680</u>	<u>\$ 1,059,000</u>	<u>\$ 1,092,000</u>	<u>3.1%</u>

**EXPENSE**

Department 40 - Police  
Division 018 - 911

41 Personnel Services							
4101	Salaries - Supervision	\$ 52,115	\$ 54,372	\$ 55,940	\$ 55,860	\$ 57,060	2.1%
4103	Salaries - Operational	304,497	337,929	337,200	406,520	434,360	6.8%
4104	Salaries - Overtime	24,106	63,117	78,350	23,720	23,560	-0.7%
4106	FICA	21,267	25,171	26,200	29,250	29,590	1.2%
4107	Medicare	5,139	6,088	6,330	7,050	7,140	1.3%
4108	Life Insurance	918	1,026	950	1,240	1,240	0.0%
4109	Health Insurance	132,496	164,499	190,970	219,600	244,000	11.1%
4110	Cancer Insurance	984	1,099	1,080	1,440	1,440	0.0%
4111	Workers Compensation	1,453	1,259	1,370	1,170	1,090	-6.8%
4112	Employee Assist. Prgm	253	229	230	270	320	18.5%
4115	Unemploy. Insurance	190	391	150	490	590	20.4%
4116	Employee Pension	49,543	71,252	77,080	79,860	90,480	13.3%
4119	Police & Fire Pension	3,652	4,931	5,050	4,790	5,240	9.4%
Personnel Services Total		596,612	731,363	780,900	831,260	896,110	7.8%

**CITY OF HENDERSON, KY**  
**911 FUND BUDGET**  
**FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 018 - 911 (continued)							
42 Supplies							
4203	Office Supplies	\$ 7,507	\$ 8,312	\$ 8,400	\$ 4,730	\$ 18,700	295.3%
4205	Medical & Drug Supply	25	-	30	30	30	0.0%
4207	Clothing Supplies	1,180	1,556	2,000	2,000	2,000	0.0%
4208	Postage	149	168	100	-	-	N/A
4209	Educational Supplies	-	-	100	100	100	0.0%
Supplies Total		8,861	10,036	10,630	6,860	20,830	203.6%
43 Maintenance & Repairs							
4302	Office Equip. Repair	29,074	32,496	38,000	30,480	30,230	-0.8%
4309	Radios Repair	33,342	2,640	3,130	3,300	3,000	-9.1%
Maintenance & Repairs Total		62,416	35,136	41,130	33,780	33,230	-1.6%
44 Services							
4401	Telephone	6,224	6,607	7,020	6,320	7,000	10.8%
4402	Medical Exams	67	35	-	400	-	-100.0%
4403	Assoc. Dues/Subscript.	69	69	200	100	200	100.0%
4405	Travel & Training	679	1,073	1,000	4,300	5,970	38.8%
4408	Legal Advertising	185	123	330	-	-	N/A
4414	Clothing / Cleaning	1,765	1,944	2,000	1,880	2,250	19.7%
4415	Special Services	3,126	3,489	4,360	4,030	4,550	12.9%
4418	Contractual Services	89,772	24,609	-	-	-	N/A
4426	911 Expense	73,358	72,746	120,330	112,860	120,650	6.9%
4522	Audit Expense	1,392	1,118	1,180	1,210	1,210	0.0%
Services Total		176,637	111,813	136,420	131,100	141,830	8.2%
46 Capital Outlay							
4606	Radio Equipment	9,010	-	58,600	56,000	-	-100.0%
Capital Outlay Total		9,010	-	58,600	56,000	-	-100.0%
911 EXPENSE TOTAL		<u>\$ 853,536</u>	<u>\$ 888,348</u>	<u>\$ 1,027,680</u>	<u>\$ 1,059,000</u>	<u>\$ 1,092,000</u>	<u>3.1%</u>
911 NET		<u>\$ 26,281</u>	<u>\$ 27,356</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Police DIVISION: 911

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	3 - High-back 24-hour chairs	\$ 5,100
		4 - Touch Screen Monitors w/articulating mounts	4,000
		5 - Computers for Warrants/Summons and Alarm Monitoring	3,000
		Printer Toner Cartridges	2,500
		Widescreen Quad Monitor Stands (4 @ \$400 ea)	1,600
		Other	2,500
		Total	\$ 18,700
4302	Office Equipment Repair	Yearly Maintenance Cost for E911/CAD Equipment	\$ 20,410
		Yearly Maintenance Cost for Recorder System	4,200
		Yearly Maintenance Cost for Alarm Monitoring System	3,000
		T-1 Line Maintenance (\$154/month)	1,850
		Yearly Maintenance for NetClock	770
		Total	\$ 30,230
4403	Association Dues and Subscrip	APCO International - Membership Dues for Nyeda Ditzer	\$ 100
		Henderson County Fire Association Membership	100
		Total	\$ 200
4414	Clothing / Cleaning	Dispatchers and Supervisor Cleaning Allowance (15 @ \$150 ea)	\$ 2,250
4415	Special Services	Polygraph, psychological, drug screens (\$200/person)	\$ 2,000
		SIMS	1,890
		Language Line over-the-phone interpretaton	400
		Sponsor - Henderson City/County Fire Association Meeting	100
		Other	160
		Total	\$ 4,550
4426	911 Expense	Payment to AT&T for the 911 Service (Avg \$10,054/mo)	\$ 120,650

**CITY OF HENDERSON, KY**  
**POLICE INVESTIGATION FUND BUDGET**  
**FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
<b>REVENUE</b>							
36 Sale of Property							
3622	Sale of Equipment	\$ 1,348	\$ -	\$ 570	\$ -	\$ -	N/A
Sale of Property Total		1,348	-	570	-	-	N/A
37 Other Revenue							
3700	Interest Income	504	290	300	200	200	0.0%
3757	Investigation Revenue	41,412	2,529	33,440	8,800	8,800	0.0%
Other Revenue Total		41,916	2,819	33,740	9,000	9,000	0.0%
38 Transfer Miscellaneous							
3851	Transfer from General	-	-	4,870	-	-	N/A
Transfers Miscellaneous Total		-	-	4,870	-	-	N/A
POLICE INVEST. REVENUE TOTAL		\$ 43,264	\$ 2,819	\$ 39,180	\$ 9,000	\$ 9,000	0.0%

**EXPENSE**

44 Services							
4415	Special Services	\$ 8,700	\$ 13,560	\$ 16,200	\$ 47,000	\$ 76,000	61.7%
Services Total		8,700	13,560	16,200	47,000	76,000	61.7%
POLICE INVEST. EXPENSE TOTAL		\$ 8,700	\$ 13,560	\$ 16,200	\$ 47,000	\$ 76,000	61.7%
POLICE INVESTIGATION NET		\$ 34,564	\$ (10,741)	\$ 22,980	\$ (38,000)	\$ (67,000)	

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Police DIVISION: Police Investigation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Funds used to Purchase Information Concerning Drug Activities or Other Uses as Determined by the Police Chief	\$ 76,000

**CITY OF HENDERSON, KY**  
**JUSTICE ASSISTANCE GRANT (JAG) FUND BUDGET**  
**FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
<b>REVENUE</b>							
37 Other Revenue							
3700	Interest Income	\$ 650	\$ 35	\$ 80	\$ -	\$ -	N/A
3753	Federal Grant	15,409	4,230	24,930	27,000	-	-100.0%
Other Revenue Total		16,059	4,265	25,010	27,000	-	-100.0%
JAG REVENUE TOTAL		\$ 16,059	\$ 4,265	\$ 25,010	\$ 27,000	\$ -	-100.0%

**EXPENSE**

41 Personnel Services							
4104	Salaries - Overtime	\$ 3,295	\$ 2,235	\$ -	\$ -	\$ -	N/A
Personnel Services Total		3,295	2,235	-	-	-	N/A
46 Capital Outlay							
4675	Overtime	-	-	-	5,000	-	-100.0%
4677	Equipment	99,794	9,779	-	22,000	35,000	59.1%
Capital Outlay Total		99,794	9,779	-	27,000	35,000	29.6%
47 Transfers							
4703	Transfer to General	-	-	24,930	-	-	N/A
Transfers Total		-	-	24,930	-	-	N/A
JAG EXPENSE TOTAL		\$ 103,088	\$ 12,014	\$ 24,930	\$ 27,000	\$ 35,000	29.6%
JAG NET		\$ (87,029)	\$ (7,749)	\$ 80	\$ -	\$ (35,000)	

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Police

DIVISION: Justice Assistance Grant

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

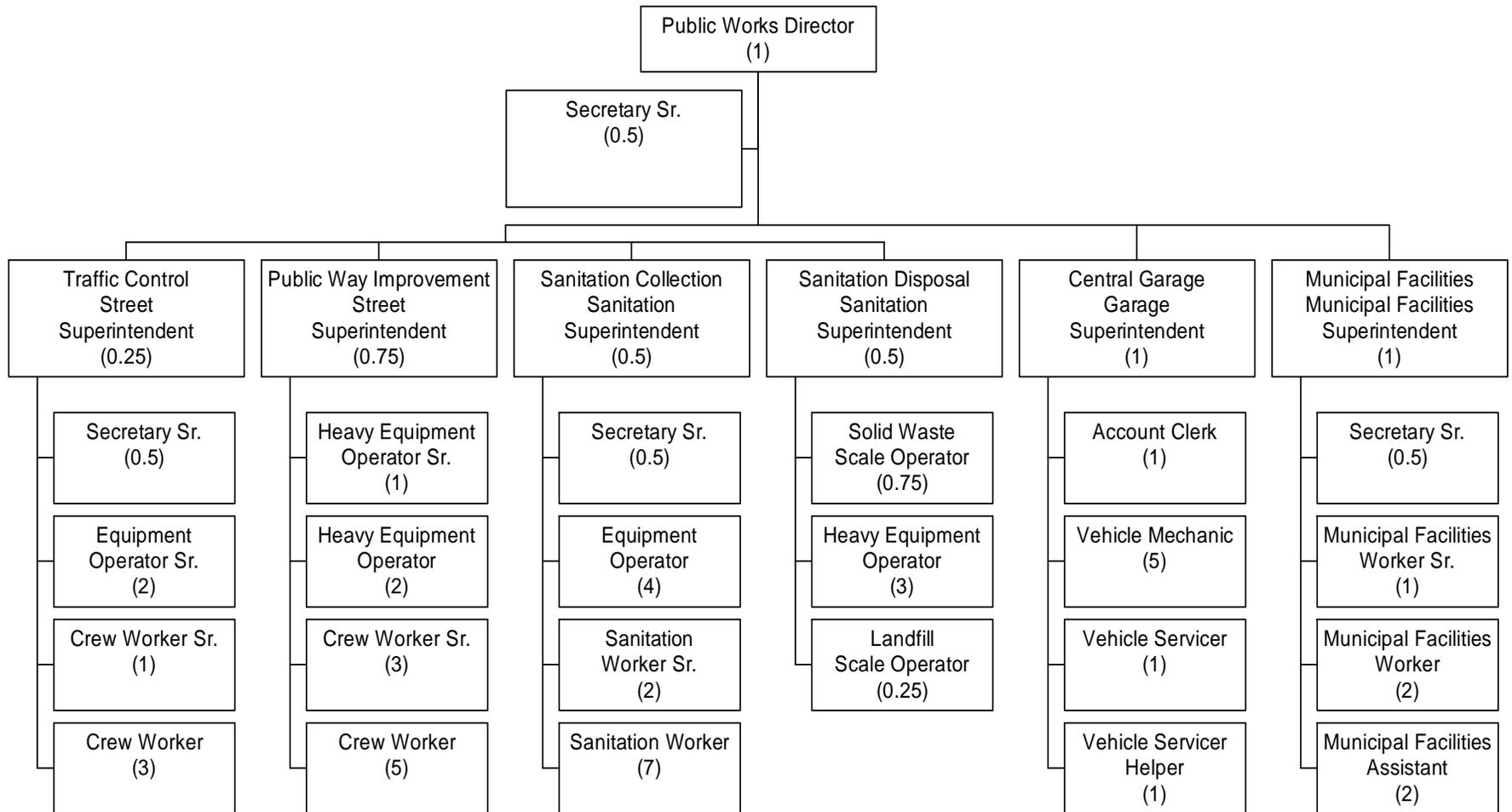
BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Various police equipment as approved in the grant application

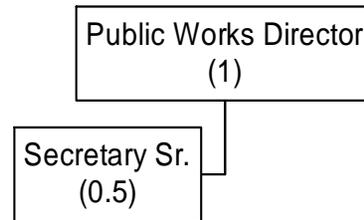
**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 35,000
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 35,000</b>

# PUBLIC WORKS



# PUBLIC WORKS ADMINISTRATION



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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Department 45 - Public Works  
Division 341 - Public Works Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 86,078	\$ 88,005	\$ 89,800	\$ 91,350	\$ 92,210	0.9%
4102	Salaries - Clerical	16,230	16,752	17,110	17,230	17,490	1.5%
4106	FICA	5,839	5,988	6,000	6,740	6,810	1.0%
4107	Medicare	1,366	1,400	1,410	1,580	1,600	1.3%
4108	Life Insurance	120	121	130	130	130	0.0%
4109	Health Insurance	18,720	21,450	25,650	21,600	24,000	11.1%
4110	Cancer Insurance	141	141	160	140	150	7.1%
4111	Workers Compensation	3,262	2,660	2,270	1,790	1,670	-6.7%
4112	Employee Assist. Prgm	33	26	30	30	30	0.0%
4115	Unemploy. Insurance	43	89	40	110	130	18.2%
4116	Employee Pension	13,931	16,966	17,730	18,390	20,800	13.1%
Personnel Services Total		145,765	153,598	160,330	159,090	165,020	3.7%

42 Supplies

4201	Fuel	2,349	1,401	1,810	1,950	2,350	20.5%
4203	Office Supplies	329	441	700	300	300	0.0%
4207	Clothing Supplies	100	-	-	100	100	0.0%
4208	Postage	106	57	100	150	150	0.0%
Supplies Total		2,884	1,899	2,610	2,500	2,900	16.0%

43 Maintenance & Repairs

4301	Vehicle Repair	99	79	800	100	100	0.0%
4302	Office Equip. Repair	495	458	500	500	600	20.0%
4305	Heating / A.C. Repair	-	-	200	400	400	0.0%
4306	Building Repair & Maint.	6,296	11,473	2,000	2,000	2,000	0.0%
Maintenance & Repairs Total		6,890	12,010	3,500	3,000	3,100	3.3%

44 Services

4401	Telephone	3,443	3,536	2,700	3,100	3,100	0.0%
4403	Assoc. Dues/Subscript.	1,008	1,040	1,100	1,100	1,100	0.0%
4405	Travel & Training	2,088	1,210	3,290	2,630	3,290	25.1%
4415	Special Services	1,324	51	100	200	100	-50.0%
4417	Printing and Reprod.	3	3	20	20	20	0.0%
Services Total		7,867	5,840	7,210	7,050	7,610	7.9%

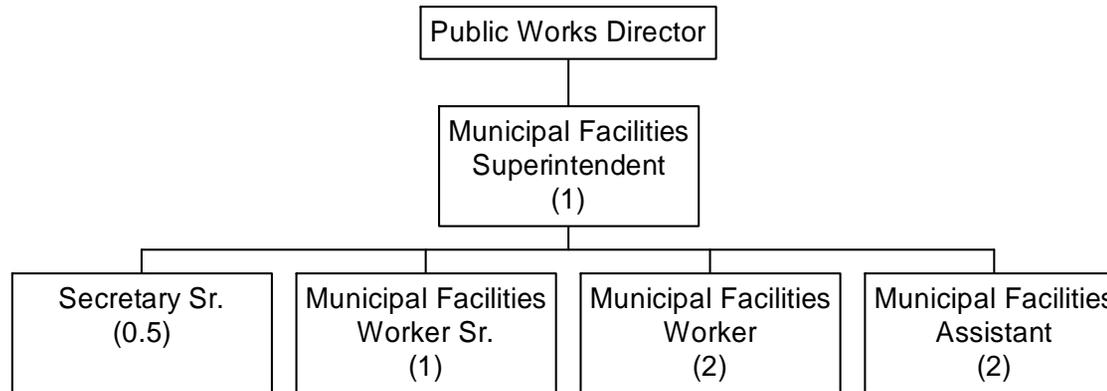
Total Public Works Administration	\$ 163,405	\$ 173,347	\$ 173,650	\$ 171,640	\$ 178,630	4.1%
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**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Public Works DIVISION: Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	APWA	\$ 660
		ASCE	225
		KY Chapter APWA	70
		Sam's Club	35
		Other	110
		Total	\$ 1,100

# PUBLIC WORKS MUNICIPAL FACILITIES



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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Department 45 - Public Works  
Division 014 - Municipal Facilities

41 Personnel Services

4101	Salaries - Supervision	\$ 62,101	\$ 63,301	\$ 65,180	\$ 65,000	\$ 66,370	2.1%
4102	Salaries - Clerical	16,230	16,752	17,110	17,230	17,650	2.4%
4103	Salaries - Operational	156,910	168,995	174,580	164,820	168,230	2.1%
4104	Salaries - Overtime	3,626	5,310	4,090	5,580	2,850	-48.9%
4106	FICA	13,826	14,638	14,930	15,670	15,820	1.0%
4107	Medicare	3,234	3,423	3,500	3,670	3,700	0.8%
4108	Life Insurance	503	527	530	530	530	0.0%
4109	Health Insurance	79,040	92,950	111,150	93,600	104,000	11.1%
4110	Cancer Insurance	589	612	620	620	620	0.0%
4111	Workers Compensation	8,213	6,713	9,250	8,420	7,850	-6.8%
4112	Employee Assist. Prgm	140	115	120	120	120	0.0%
4115	Unemploy. Insurance	104	213	90	260	300	15.4%
4116	Employee Pension	32,519	41,196	44,060	42,770	48,370	13.1%
Personnel Services Total		377,034	414,745	445,210	418,290	436,410	4.3%

42 Supplies

4201	Fuel	7,337	6,009	7,200	7,410	9,350	26.2%
4202	Minor Tools	2,036	433	1,900	2,000	1,900	-5.0%
4203	Office Supplies	843	1,452	1,500	900	1,500	66.7%
4204	Cleaning Supplies	949	1,193	10	2,200	-	-100.0%
4205	Medical & Drug Supply	-	-	50	50	50	0.0%
4207	Clothing Supplies	2,116	1,484	2,000	2,000	2,000	0.0%
4208	Postage	46	72	50	50	50	0.0%
4214	Chemical Supplies	9,018	7,149	8,500	9,000	9,000	0.0%
4215	Janitorial Supplies	20,056	20,151	19,000	20,000	19,000	-5.0%
Supplies Total		42,400	37,943	40,210	43,610	42,850	-1.7%

43 Maintenance & Repairs

4301	Vehicle Repair	833	2,727	4,500	2,700	3,500	29.6%
4302	Office Equip. Repair	8	2	100	250	250	0.0%
4305	Heating / A.C. Repair	21,856	20,167	16,000	16,000	16,000	0.0%
4306	Building Repair & Maint.	36,832	56,582	123,000	123,000	56,000	-54.5%
4307	Other Structures Repair	16,025	10,739	18,000	20,000	28,000	40.0%
4308	Machines Tools Repair	18	189	400	400	400	0.0%
4310	Video Equipment	180	1,621	2,500	2,500	2,500	0.0%
4325	Boat Launch Expense	1,988	1,868	5,500	2,500	2,500	0.0%
Maintenance & Repairs Total		77,739	93,895	170,000	167,350	109,150	-34.8%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 014 - Municipal Facilities (continued)							
44 Services							
4401	Telephone	\$ 6,729	\$ 7,641	\$ 7,500	\$ 7,500	\$ 7,500	0.0%
4405	Travel & Training	-	12	-	-	-	N/A
4414	Clothing / Cleaning	600	600	600	600	600	0.0%
4415	Special Services	760	446	500	500	500	0.0%
4417	Printing and Reprod.	-	608	-	-	-	N/A
4418	Contractual Services	126,158	126,867	95,750	109,820	105,250	-4.2%
4424	Equipment Rental	-	1,979	1,900	2,200	2,000	-9.1%
Services Total		134,247	138,153	106,250	120,620	115,850	-4.0%
46 Capital Outlay							
4601	Motor Vehicles	-	40,341	-	-	20,000	N/A
4605	Machinery & Tools	56,846	-	-	-	-	N/A
4607	Data Processing Equip.	-	25,666	-	-	-	N/A
4641	Municipal Center Impr.	-	10,524	139,220	139,000	40,000	-71.2%
Capital Outlay Total		56,846	76,531	139,220	139,000	60,000	-56.8%
Total Municipal Facilities		\$ 688,267	\$ 761,267	\$ 900,890	\$ 888,870	\$ 764,260	-14.0%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Public Works DIVISION: Municipal Facilities

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Public Safety Building Janitorial Contract	\$ 34,715
		City Building Janitorial Contract	31,280
		Public Safety Building HVAC	8,100
		City Building HVAC	5,775
		Fire Monitoring	5,100
		Public Safety Building Fire Alarm	3,370
		Dixon Hall Janitorial Contract	3,300
		Elevators Maintenance	3,190
		Welcome Center Janitorial Contract	2,110
		Floor Mats	1,200
		City Building Fire Alarm	1,190
		911 Generator	960
		Pest Control for Welcome Center	950
		Copier Maintenance Contract	725
		Muzak	720
		Dumbwaiter and Public Safety Building Elevator	620
		City Building Generator	550
		Copier Maintenance Contract	525
		City Building Time Clock	455
		Public Safety Building Sprinkler System	415
		Total	\$ 105,250

**CITY OF HENDERSON, KY  
MAJOR REPAIR DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Public Works

DIVISION: Municipal Facilities

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Cooling tower  
This project is for replacement of the city building cooling tower. The current tower was installed in 1994 and was constructed of metal and is rusting out. It has been repeatedly patched and continues to deteriorate.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

COSTS	
BASIC COSTS	\$ 25,000
CONSTRUCTION/ INSTALLATION	15,000
PROFESSIONAL SERVICES	_____
(TRADE-IN)	_____
OTHER	_____
<b>TOTAL</b>	<b>\$ 40,000</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

**DEPARTMENT:** Public Works

**DIVISION:** Municipal Facilities

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

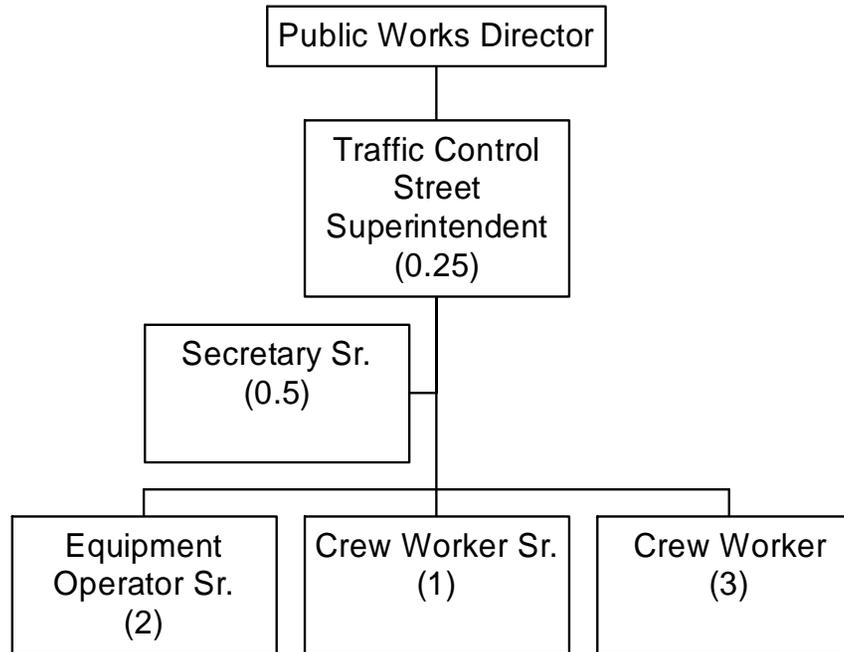
**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**  
  
This would be for replacement of a 1996 small truck, 014-003, that is in poor conditon and too small for a superintendent's vehicle.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 20,000
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 20,000</b>

# PUBLIC WORKS TRAFFIC CONTROL



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

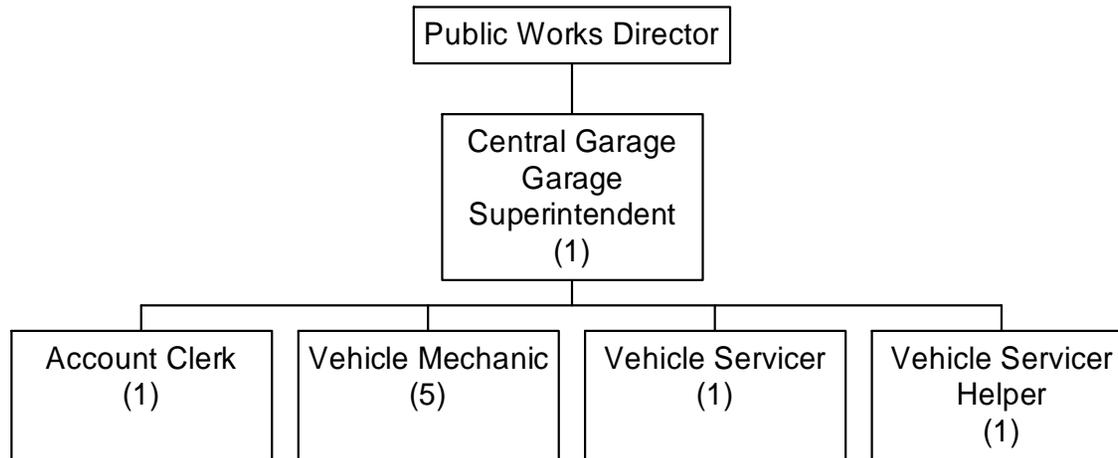
Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Department 45 - Public Works							
Division 234 - Traffic Control							
41 Personnel Services							
4101	Salaries - Supervision	\$ 15,207	\$ 15,752	\$ 15,540	\$ 16,040	\$ 16,340	1.9%
4102	Salaries - Clerical	16,244	16,483	16,990	17,060	17,350	1.7%
4103	Salaries - Operational	168,494	130,910	176,390	172,000	178,800	4.0%
4104	Salaries - Overtime	5,405	2,116	530	3,750	2,090	-44.3%
4106	FICA	11,854	9,525	12,000	13,080	13,310	1.8%
4107	Medicare	2,772	2,228	2,820	3,060	3,120	2.0%
4108	Life Insurance	509	446	490	550	550	0.0%
4109	Health Insurance	81,120	78,950	113,880	97,200	108,000	11.1%
4110	Cancer Insurance	597	518	580	640	640	0.0%
4111	Workers Compensation	18,074	13,816	21,150	19,670	18,480	-6.0%
4112	Employee Assist. Prgm	146	101	80	120	130	8.3%
4115	Unemploy. Insurance	95	195	70	210	250	19.0%
4116	Employee Pension	26,955	26,681	35,360	35,700	40,690	14.0%
Personnel Services Total		347,470	297,721	395,880	379,080	399,750	5.5%
42 Supplies							
4201	Fuel	30,279	28,020	40,610	32,640	52,790	61.7%
4202	Minor Tools	1,079	679	500	500	500	0.0%
4203	Office Supplies	381	272	400	200	400	100.0%
4205	Medical & Drug Supply	-	-	20	20	20	0.0%
4207	Clothing Supplies	1,833	1,960	2,000	2,000	2,000	0.0%
4208	Postage	5	27	20	50	20	-60.0%
4213	Traffic Control Supplies	21,305	23,863	22,000	22,000	22,000	0.0%
Supplies Total		54,882	54,821	65,550	57,410	77,730	35.4%
43 Maintenance & Repairs							
4301	Vehicle Repair	23,683	38,701	50,000	50,000	50,000	0.0%
Maintenance & Repairs Total		23,683	38,701	50,000	50,000	50,000	0.0%
44 Services							
4401	Telephone	1,666	1,889	1,700	2,000	1,700	-15.0%
4405	Travel & Training	2,072	1,777	2,000	3,340	3,410	2.1%
4409	Electric-Purchased	22,295	21,700	22,500	23,000	23,000	0.0%
4414	Clothing / Cleaning	500	500	600	1,200	600	-50.0%
4415	Special Services	18,332	13,956	25,000	18,800	16,400	-12.8%
4418	Contractual Services	-	-	-	-	25,000	N/A
Services Total		44,865	39,822	51,800	48,340	70,110	45.0%
Total Traffic Control		\$ 470,900	\$ 431,065	\$ 563,230	\$ 534,830	\$ 597,590	11.7%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Public Works DIVISION: Traffic Control

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4213	Traffic Control Supplies	Paint, signs, barriers, traffic cones, etc.	\$ 22,000
4415	Special Services	Removal of Damaged Trees that are Located in the Street	\$ 15,000
		Right-of-Way	
		Overtime Meals During Storms or Paving Projects	\$ 500
		Electrolyte Drinks for Summer	400
		D.O.T. Testing	300
		C.D.L.s	200
		Total	\$ 16,400

# PUBLIC WORKS CENTRAL GARAGE



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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Department 45 - Public Works  
Division 366 - Central Garage

41 Personnel Services

4101	Salaries - Supervision	\$ 36,775	\$ 45,287	\$ 46,440	\$ 46,380	\$ 47,370	2.1%
4102	Salaries - Clerical	29,710	30,263	30,960	31,120	31,840	2.3%
4103	Salaries - Operational	240,221	274,122	247,540	240,110	244,190	1.7%
4104	Salaries - Overtime	5,550	4,121	3,600	5,250	2,440	-53.5%
4106	FICA	18,175	20,388	18,960	20,020	20,210	0.9%
4107	Medicare	4,251	4,768	4,430	4,680	4,730	1.1%
4108	Life Insurance	652	790	450	730	730	0.0%
4109	Health Insurance	100,880	138,900	155,450	129,600	144,000	11.1%
4110	Cancer Insurance	761	918	860	850	850	0.0%
4111	Workers Compensation	15,544	12,007	12,800	10,930	10,180	-6.9%
4112	Employee Assist. Prgm	184	175	170	160	170	6.3%
4115	Unemploy. Insurance	147	302	110	330	380	15.2%
4116	Employee Pension	42,562	57,303	56,300	54,660	61,780	13.0%
Personnel Services Total		495,412	589,344	578,070	544,820	568,870	4.4%

42 Supplies

4200	Non-Inventory Parts	2,580	4,274	2,900	4,000	3,000	-25.0%
4201	Fuel	7,662	8,905	14,130	11,310	18,370	62.4%
4202	Minor Tools	3,275	13,126	3,500	7,000	3,500	-50.0%
4203	Office Supplies	476	491	600	600	600	0.0%
4204	Cleaning Supplies	9	122	500	800	500	-37.5%
4205	Medical & Drug Supply	280	115	90	90	90	0.0%
4207	Clothing Supplies	3,194	2,180	2,600	2,600	2,600	0.0%
4208	Postage	111	-	80	80	80	0.0%
4209	Educational Supplies	207	-	800	800	800	0.0%
4214	Chemical Supplies	1,375	1,523	1,700	1,200	1,400	16.7%
Supplies Total		19,169	30,736	26,900	28,480	30,940	8.6%

43 Maintenance & Repairs

4301	Vehicle Repair	2,878	1,669	3,000	1,500	1,500	0.0%
4302	Office Equip. Repair	93	-	-	-	-	N/A
4304	Other Equipment Repair	-	306	700	700	700	0.0%
4308	Machines Tools Repair	9,828	4,994	4,500	5,500	1,800	-67.3%
4309	Radios Repair	9,966	6,768	6,500	12,200	6,000	-50.8%
4326	Natural Disasters Exp.	126,806	-	-	-	-	N/A
Maintenance & Repairs Total		149,572	13,737	14,700	19,900	10,000	-49.7%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

<b>Account Number</b>	<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Projection</b>	<b>2011 Budget</b>	<b>2012 Proposed Budget</b>	<b>% Change</b>
Division 366 - Central Garage (continued)							
44 Services							
4401	Telephone	1,567	1,685	1,550	1,650	1,550	-6.1%
4402	Medical Exams	-	207	-	-	-	N/A
4405	Travel and Training	-	1,028	1,250	-	980	N/A
4408	Legal Advertising	244	91	-	-	-	N/A
4414	Clothing / Cleaning	700	800	800	1,420	800	-43.7%
4415	Special Services	1,880	969	700	700	700	0.0%
4418	Contractual Services	-	-	17,600	500	500	0.0%
Services Total		4,391	4,780	21,900	4,270	4,530	6.1%
46 Capital Outlay							
4605	Machinery & Tools	\$ -	\$ -	\$ -	\$ -	\$ 20,700	N/A
Capital Outlay Total		-	-	-	-	20,700	N/A
Total Central Garage		\$ 668,544	\$ 638,597	\$ 641,570	\$ 597,470	\$ 635,040	6.3%

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

**DEPARTMENT:** Public Works

**DIVISION:** Central Garage

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**  
Installation of a 18,000 lb. capacity drive on lift equipped with rolling jacks. This unit will replace an existing 2 post lift with a damaged lifting arm, not capable of lifting pickups equipped with service beds or 1 ton trucks even without the damaged arm. The 4 post drive on, is a self contained unit which can be moved with minimal effort should the garage ever relocate.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ <u>14,200</u>
<b>CONSTRUCTION/INSTALLATION</b>	<u>included</u>
<b>PROFESSIONAL SERVICES</b>	<u>                    </u>
<b>(TRADE-IN)</b>	<u>                    </u>
<b>OTHER</b>	<u>                    </u>
<b>TOTAL</b>	<b>\$ <u>14,200</u></b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

**DEPARTMENT:** Public Works

**DIVISION:** Central Garage

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

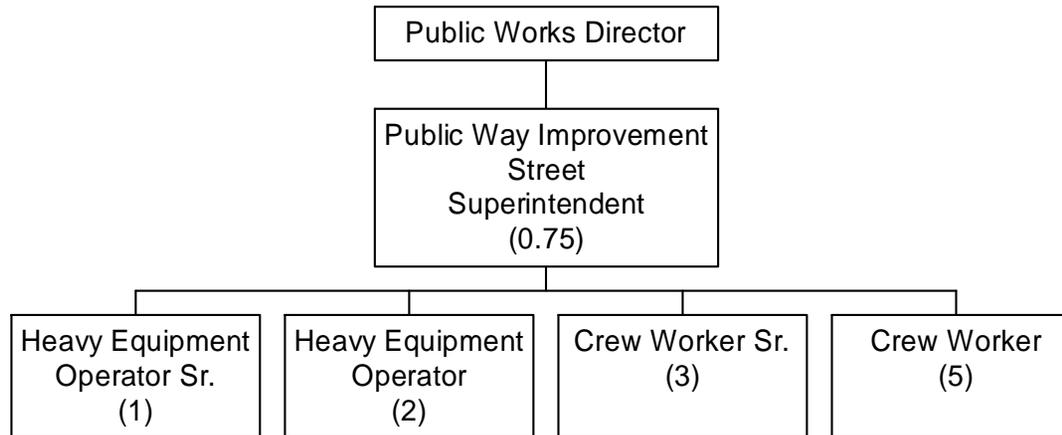
**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**  
 Vehicle Communication Module (VCM). A tool to diagnose, read and reprogram Ford automobiles and mid-size trucks. On several occasions, Ford products have had to go to the Ford dealer to be diagnosed to a greater degree than the City's generic scanners are capable. Also, if the City's scanner indicates updates are required to be performed on the vehicle control module, these updates can be done "in house" with this unit. By having this VCM, the City can eliminate the cost as well as the extra time spent at the dealer.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ <u>6,500</u>
<b>CONSTRUCTION/INSTALLATION</b>	<u>                    </u>
<b>PROFESSIONAL SERVICES</b>	<u>                    </u>
<b>(TRADE-IN)</b>	<u>                    </u>
<b>OTHER</b>	<u>                    </u>
<b>TOTAL</b>	<b>\$ <u>6,500</u></b>

# PUBLIC WORKS PUBLIC WAY IMPROVEMENT



**CITY OF HENDERSON, KY**  
**PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET**  
**FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
<b>REVENUE</b>							
37 Other Revenue							
3700	Interest Income	\$ 1,802	\$ 137	\$ 370	\$ 200	\$ 200	0.0%
3751	LGEA-Coal	81,005	80,681	89,500	81,000	90,000	11.1%
3752	LGEA-Mineral	53,430	36,314	41,000	40,000	41,000	2.5%
3754	State Grant	68,930	-	-	-	-	N/A
3756	Municipal Aid	481,452	525,449	525,800	525,800	525,800	0.0%
3797	Water Contribution	50,000	-	-	-	-	N/A
3799	Unclassified	-	2,517	250	-	-	N/A
3830	Reimbursable Services	8,369	4,355	5,250	5,000	5,000	0.0%
Other Revenue Total		744,988	649,453	662,170	652,000	662,000	1.5%
38 Transfer Miscellaneous							
3835	Cuts-Water & Sewer	30,560	92,895	60,000	30,000	50,000	66.7%
3851	Transfer from General	475,000	543,000	565,000	670,000	685,000	2.2%
Transfers Miscellaneous Total		505,560	635,895	625,000	700,000	735,000	5.0%
<b>PWI REVENUE TOTAL</b>		<b>\$ 1,250,548</b>	<b>\$ 1,285,348</b>	<b>\$ 1,287,170</b>	<b>\$ 1,352,000</b>	<b>\$ 1,397,000</b>	<b>3.3%</b>

**EXPENSE**

Department 45 - Public Works  
Division 342 - Public Way Improvement

41 Personnel Services							
4101	Salaries - Supervision	\$ 45,621	\$ 47,271	\$ 48,020	\$ 48,130	\$ 49,010	1.8%
4103	Salaries - Operational	310,700	311,151	315,980	328,870	321,320	-2.3%
4104	Salaries - Overtime	33,897	15,621	10,600	17,560	10,980	-37.5%
4106	FICA	22,070	21,213	21,580	24,460	23,650	-3.3%
4107	Medicare	5,162	4,961	5,050	5,720	5,530	-3.3%
4108	Life Insurance	885	877	920	960	960	0.0%
4109	Health Insurance	130,000	153,000	178,720	168,200	188,000	11.8%
4110	Cancer Insurance	1,036	1,021	1,020	1,110	1,110	0.0%
4111	Workers Compensation	34,735	28,076	35,440	21,360	19,020	-11.0%
4112	Employee Assist. Prgm	248	195	190	210	210	0.0%
4115	Unemploy. Insurance	164	338	60	400	440	10.0%
4116	Employee Pension	53,104	60,012	64,000	66,780	72,310	8.3%
Personnel Services Total		637,621	643,736	681,580	683,760	692,540	1.3%

**CITY OF HENDERSON, KY**  
**PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET**  
**FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 342 - Public Way Improvement (continued)							
42 Supplies							
4201	Fuel	\$ 32,259	\$ 29,654	\$ 32,790	\$ 32,780	\$ 39,050	19.1%
4202	Minor Tools	1,854	1,866	1,200	1,500	1,200	-20.0%
4205	Medical & Drug Supply	30	-	50	50	50	0.0%
4207	Clothing Supplies	3,319	3,458	5,400	5,400	5,400	0.0%
4213	Traffic Control Supplies	122	335	2,000	2,000	2,000	0.0%
4214	Chemical Supplies	28,134	20,740	28,000	30,000	30,000	0.0%
Supplies Total		65,719	56,053	69,440	71,730	77,700	8.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	39,605	58,211	45,000	42,000	42,000	0.0%
4315	Utility Cuts	46,513	100,155	60,000	40,000	50,000	25.0%
4316	Minor Street Repair	134,274	102,794	106,000	140,000	140,000	0.0%
4317	Street Overlay/Sidewalk	325,015	273,478	292,000	335,650	361,300	7.6%
Maintenance & Repairs Total		545,407	534,638	503,000	557,650	593,300	6.4%
44 Services							
4402	Medical Exams	550	942	700	800	800	0.0%
4405	Travel & Training	229	1,267	1,380	1,380	1,380	0.0%
4408	Legal Advertising	290	105	120	110	110	0.0%
4413	Rental Fees	76	937	200	300	300	0.0%
4414	Clothing / Cleaning	1,100	950	1,100	1,100	1,100	0.0%
4415	Special Services	6,100	5,467	8,000	13,070	7,670	-41.3%
4418	Contractual Services	1,085	-	1,100	1,100	1,100	0.0%
Services Total		9,430	9,668	12,600	17,860	12,460	-30.2%
45 Sundry Charges							
4501	Insurance Expense	17,115	22,234	20,550	21,000	21,000	0.0%
Sundry Charges TOTAL		17,115	22,234	20,550	21,000	21,000	0.0%
PWI EXPENSE TOTAL		\$ 1,275,292	\$ 1,266,329	\$ 1,287,170	\$ 1,352,000	\$ 1,397,000	3.3%
PWI TOTAL NET		\$ (24,744)	\$ 19,019	\$ -	\$ -	\$ -	-

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Public Works DIVISION: Public Way Improvement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4214	Chemical Supplies	Salt and chemicals used for snow/ice removal	\$ 30,000
4415	Special Services	Ice	\$ 2,400
		Overtime Meals During Storms or Paving Projects	2,000
		DOT Testing	640
		CDL's	550
		Hepatitis B Shots	350
		Other	1,730
		Total	\$ 7,670

## Paving of Streets and Roads

Street	From	To	Notes	2011-2012	2012-2013	2013-2014	2014-2015
North Elm Street	Rettig	Barker		\$ 50,000			
Community Drive	US 60 West			67,000			
Madison Street	Pringle	Sand Lane		35,000			
Herron Avenue	N. Adams	end		9,300			
Kentucky Avenue	14th	Richardson		15,500			
7th Street	Green	Elm		20,000			
Meadow Street	MLK	Pringle		35,000			
Stratman Road	US 41 North	Green River Rd.	*	82,500	\$ 82,500		
Adams Lane	Zion Road	Airline Road		47,000	47,000	\$ 47,000	
Main Street	6th	12th			49,000	49,000	
Merritt Drive	5th	12th	**		90,000		
Audubon Street	Green	Main			24,000	24,000	
Center Street	Green	Meadow			75,000	75,000	
Pringle Street	Madison	Mill			35,000	35,000	
Peggy Drive	Old Mad. Rd.	Country			5,400		
Ilex Drive	Old Mad. Rd.	Country			5,400		
Magnolia	US 41	end			7,000		
Poplar	US 41	end			11,000		
South Adams	Norris Lane	Chestnut			9,000		
Sutton Drive	Country	Mattingly			36,700		
Brenda Drive	Ilex	Wilson			24,000		
Peggy Drive	Country	Sutton				22,000	
Wilson Drive	Country	Sutton				21,000	
Country Drive	Ilex	Mattingly				55,000	
Rettig Road	Elm	US 41					\$ 11,300
Locust Drive	end	end					13,200
Harmony Lane	Elm	US 41					9,500
Washington Street	McKinley	Lincoln					45,200
Hicks Street	Washington	Clay					16,600
Towels Street	S. Main	W. Main					7,600
Clark Street	1st	3rd					38,400
Center Circle	Center	Center					27,000
5th St./Priest St.	H&H	Railroad					96,600
Woodland Drive	Sand Lane	end					17,200
Barker Road	Elm	US 41					7,200
Kingsway Court	end	end					17,100
Larkspur Court	Woodland	end					11,700
Paving Sub-Total				\$ 361,300	\$ 501,000	\$ 328,000	\$ 318,600
Deduct Riverfront Grant Project **					(90,000)		
Paving Total Account 4317				\$ 361,300	\$ 411,000	\$ 328,000	\$ 318,600
Minor Street, Shoulder and Sidewalk Repair Account 4316				140,000	140,000	140,000	140,000
Total with Street, Shoulder, Sidewalks and Repair				\$ 501,300	\$ 551,000	\$ 468,000	\$ 458,600

\* Stratman Road is a joint City/County Maintenance project. Total cost is \$330,000.

\*\* Street likely to be funded through Riverfront Grant funds. Costs are not included in paving total shown.

Four year schedule subject to change with changing conditions and prioritizations.

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Department 45 - Public Works							
Division 342 - Public Way Improvement							
46 Capital Outlay							
4605	Machinery & Tools	\$ 7,438	\$ 76,779	\$ 106,270	\$ 120,000	\$ 201,000	67.5%
Capital Outlay Total		7,438	76,779	106,270	120,000	201,000	67.5%
Total Public Way Improvement		<u>\$ 7,438</u>	<u>\$ 76,779</u>	<u>\$ 106,270</u>	<u>\$ 120,000</u>	<u>\$ 201,000</u>	<u>67.5%</u>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

**DEPARTMENT:** Public Works

**DIVISION:** PWI - 342

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**  
  
This is for a new rubber tire end loader. This will replace the 1992 unit that is a high maintenance item and with parts that are no longer available. This loader is used almost daily to clean the riverfront and pick up brush.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 131,000
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 131,000</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Public Works

DIVISION: 342

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
A roll off dumpster with a loading arm that can be used with the current roll off truck.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>
--------------

**BASIC COSTS**      \$ 70,000

**CONSTRUCTION/  
INSTALLATION**      \_\_\_\_\_

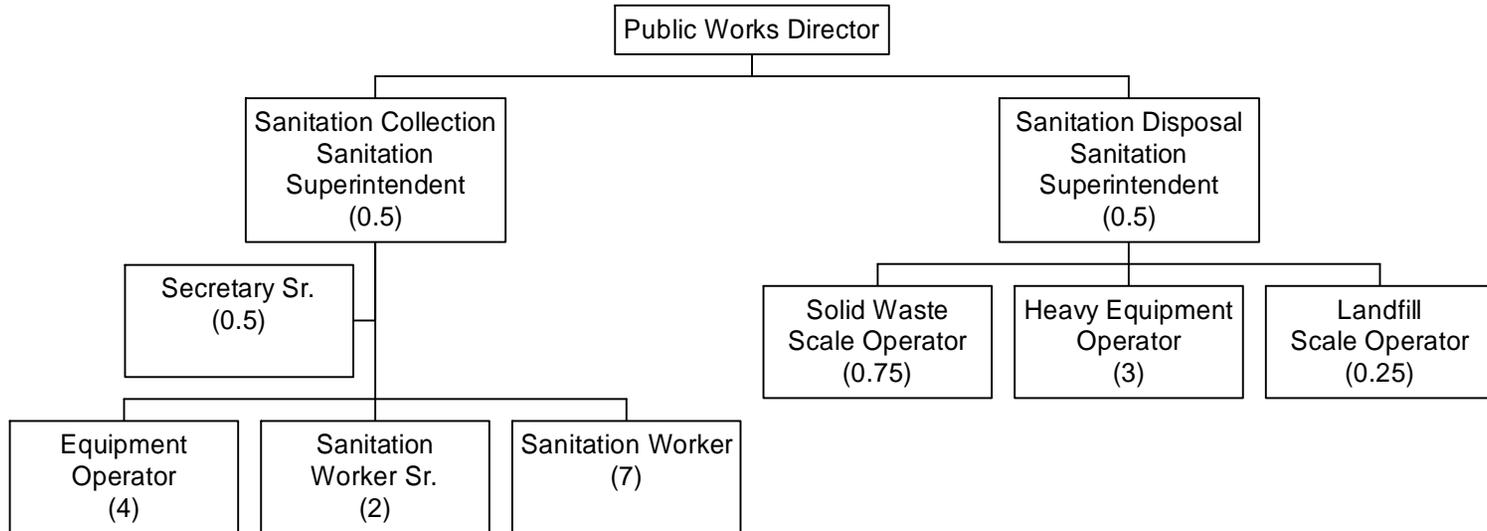
**PROFESSIONAL  
SERVICES**      \_\_\_\_\_

**(TRADE-IN)**      \_\_\_\_\_

**OTHER**      \_\_\_\_\_

<b>TOTAL</b>	<b>\$ 70,000</b>
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# PUBLIC WORKS SANITATION



**CITY OF HENDERSON, KY  
SANITATION FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
<b>REVENUE</b>							
<b>32 Service Fees</b>							
3210	Refuse Fee	\$ 1,744,349	\$ 1,740,287	\$ 1,735,000	\$ 1,750,000	\$ 1,839,000	5.1%
3211	Recycling Fee	115,802	121,778	122,000	117,000	122,000	4.3%
3217	Landfill Fees	247,393	170,556	238,000	160,000	290,000	81.3%
Service Fees Total		2,107,543	2,032,621	2,095,000	2,027,000	2,251,000	11.1%
<b>36 Sale of Property</b>							
3622	Sale of Vehicles	994	4,274	18,500	-	-	N/A
3625	Taxable Sales	10,216	3,321	500	4,000	5,300	32.5%
Sale of Property Total		11,211	7,595	19,000	4,000	5,300	32.5%
<b>37 Other Revenue</b>							
3700	Interest Income	61,063	57,700	19,620	39,700	19,160	-51.7%
3730	Insurance Recovery	1,197	-	-	-	-	N/A
3747	Transfer Station Fees	169,473	276,209	337,150	200,000	345,000	72.5%
3764	County Contribution	85,000	87,120	89,300	89,300	91,540	2.5%
3776	Scrap Sales	19,431	26,065	26,000	20,000	28,000	40.0%
Other Revenue Total		336,165	447,094	472,070	349,000	483,700	38.6%
<b>38 Transfer Miscellaneous</b>							
3851	Transfer from General	-	207,000	211,000	257,000	-	-100.0%
Transfers Miscellaneous Total		-	207,000	211,000	257,000	-	-100.0%
<b>39 Extraordinary Items</b>							
3913	Gain on DSW	124,126	-	-	-	-	N/A
Extraordinary Items Total		124,126	-	-	-	-	N/A
<b>SANITATION REVENUE TOTAL</b>		<b>\$ 2,579,044</b>	<b>\$ 2,694,310</b>	<b>\$ 2,797,070</b>	<b>\$ 2,637,000</b>	<b>\$ 2,740,000</b>	<b>3.9%</b>

**CITY OF HENDERSON, KY  
SANITATION FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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**EXPENSE**

Department 45 - Public Works  
Division 344 - Sanitation Collection

**41 Personnel Services**

4101	Salaries - Supervision	\$ 24,054	\$ 24,936	\$ 25,550	\$ 25,520	\$ 26,070	2.2%
4102	Salaries - Clerical	16,244	16,539	17,030	17,060	17,180	0.7%
4103	Salaries - Operational	334,561	333,481	345,450	348,430	351,090	0.8%
4104	Salaries - Overtime	16,245	5,025	1,130	6,090	1,950	-68.0%
4106	FICA	22,667	21,882	22,350	24,590	24,600	0.0%
4107	Medicare	5,301	5,118	5,230	5,750	5,760	0.2%
4108	Life Insurance	1,109	1,096	1,140	1,140	1,140	0.0%
4109	Health Insurance	174,720	192,050	230,300	201,600	224,000	11.1%
4110	Cancer Insurance	1,319	1,272	1,330	1,320	1,320	0.0%
4111	Workers Compensation	36,800	30,568	45,560	42,160	38,910	-7.7%
4112	Employee Assist. Prgm	311	244	250	250	250	0.0%
4115	Unemploy. Insurance	164	338	130	400	460	15.0%
4116	Employee Pension	53,269	61,114	66,090	67,130	75,210	12.0%
Personnel Services Total		686,764	693,663	761,540	741,440	767,940	3.6%

**42 Supplies**

4201	Fuel	38,211	34,266	35,070	39,070	45,590	16.7%
4202	Minor Tools	20	30	110	100	100	0.0%
4203	Office Supplies	37	47	100	100	100	0.0%
4205	Medical & Drug Supply	52	54	100	100	100	0.0%
4207	Clothing Supplies	5,125	4,902	5,800	6,800	6,000	-11.8%
4220	Supplies for Resale	5,710	4,910	-	5,000	5,000	0.0%
Supplies Total		49,154	44,209	41,180	51,170	56,890	11.2%

**43 Maintenance & Repairs**

4301	Vehicle Repair	50,970	40,738	45,000	53,000	45,000	-15.1%
4304	Other Equipment Repair	7,441	110	4,200	4,200	3,200	-23.8%
Maintenance & Repairs Total		58,411	40,848	49,200	57,200	48,200	-15.7%

**44 Services**

4402	Medical Exams	483	692	700	1,000	1,000	0.0%
4405	Travel & Training	-	94	-	-	-	N/A
4408	Legal Advertising	-	-	200	200	200	0.0%
4414	Clothing / Cleaning	1,250	1,250	1,300	1,300	1,300	0.0%
4415	Special Services	1,971	1,197	1,900	2,000	2,000	0.0%
4418	Recycling Contractor	189,684	189,684	189,690	189,690	189,690	0.0%
4418	Temporary Staffing	6,952	13,030	12,440	12,500	18,000	44.0%
4431	Tri-County Recycling	28,632	28,633	21,480	28,640	-	-100.0%
4444	Adm/Acct Serv.	185,000	187,000	207,000	207,000	217,000	4.8%
4470	Hauling & Disposal	579	532	200	600	-	-100.0%
4522	Audit Expense	2,784	2,236	2,360	2,200	2,400	9.1%
Services Total		417,334	424,348	437,270	445,130	431,590	-3.0%

**CITY OF HENDERSON, KY  
SANITATION FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

<b>Account Number</b>	<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Projection</b>	<b>2011 Budget</b>	<b>2012 Proposed Budget</b>	<b>% Change</b>
Division 344 - Sanitation Collection (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 18,801	\$ 29,922	\$ 27,070	\$ 26,000	\$ 27,000	3.8%
4536	Depreciation Expense	46,969	36,757	37,000	48,000	48,000	0.0%
Sundry Charges Total		65,770	66,679	64,070	74,000	75,000	1.4%
46 Capital Outlay							
4601	Motor Vehicles	-	-	99,530	120,000	-	-100.0%
Capital Outlay Total		-	-	99,530	120,000	-	-100.0%
Total Sanitation Collection		<u>\$ 1,277,434</u>	<u>\$ 1,269,747</u>	<u>\$ 1,452,790</u>	<u>\$ 1,488,940</u>	<u>\$ 1,379,620</u>	<u>-7.3%</u>

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Public Works DIVISION: Sanitation Collection

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Drug Screening	\$ 630
		Blood Borne Pathogens	100
		Other	1,270
		Total	\$ 2,000

**CITY OF HENDERSON, KY  
SANITATION FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 345 - Landfill							
41 Personnel Services							
4101	Salaries - Supervision	\$ 24,054	\$ 24,936	\$ 25,550	\$ 25,520	\$ 26,070	2.2%
4103	Salaries - Operational	116,182	116,959	118,840	118,210	120,150	1.6%
4104	Salaries - Overtime	34,640	24,817	17,470	24,010	15,340	-36.1%
4106	FICA	10,396	9,904	9,720	10,400	10,020	-3.7%
4107	Medicare	2,431	2,316	2,280	2,440	2,350	-3.7%
4108	Life Insurance	301	304	310	310	310	0.0%
4109	Health Insurance	46,800	53,625	61,690	54,000	60,000	11.1%
4110	Cancer Insurance	353	353	360	360	360	0.0%
4111	Workers Compensation	14,717	12,273	10,340	8,150	7,350	-9.8%
4112	Employee Assist. Prgm	83	67	70	70	70	0.0%
4115	Unemploy. Insurance	69	142	60	170	190	11.8%
4116	Employee Pension	19,814	22,211	22,590	28,400	30,640	7.9%
Personnel Services Total		269,840	267,907	269,280	272,040	272,850	0.3%
42 Supplies							
4201	Fuel	32,200	29,152	33,080	33,050	43,000	30.1%
4202	Minor Tools	211	243	300	300	300	0.0%
4203	Office Supplies	304	30	-	-	-	N/A
4207	Clothing Supplies	780	984	1,000	1,000	1,000	0.0%
4208	Postage	44	40	80	80	80	0.0%
4214	Chemical Supplies	144	50	150	100	150	50.0%
Supplies Total		33,683	30,499	34,610	34,530	44,530	29.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	96,558	76,522	90,000	95,000	95,000	0.0%
4304	Other Equipment Repair	2,235	4,497	7,000	4,100	8,700	112.2%
4312	Walks Drives Fences	676	2,264	3,500	3,500	6,600	88.6%
Maintenance & Repairs Total		99,470	83,283	100,500	102,600	110,300	7.5%
44 Services							
4402	Medical Exams	\$ 96	\$ 143	\$ 350	\$ 350	\$ 350	0.0%
4405	Travel & Training	-	-	1,060	1,060	1,660	56.6%
4409	Electric-Purchased	2,184	2,193	2,400	2,400	2,400	0.0%
4414	Clothing / Cleaning	325	325	330	330	330	0.0%
4415	Special Services	375	488	100	700	350	-50.0%
4418	Contractual Services	77,285	72,829	75,000	75,000	77,000	2.7%
4442	Trust Fees	1,959	1,762	1,800	1,800	1,800	0.0%
Services Total		82,223	77,740	81,040	81,640	83,890	2.8%
45 Sundry Charges							
4501	Insurance Expense	7,837	-	270	-	270	N/A
4513	ERF Expense	38,150	27,210	33,500	32,000	39,000	21.9%
4536	Depreciation Expense	33,568	34,183	34,200	35,000	35,000	0.0%
4565	Landfill Closure	-	-	50,000	50,000	50,000	0.0%
Sundry Charges Total		79,556	61,393	117,970	117,000	124,270	6.2%
Total Landfill		\$ 564,772	\$ 520,822	\$ 603,400	\$ 607,810	\$ 635,840	4.6%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Public Works DIVISION: Landfill

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Clean Sediment Basin	\$ 40,000
		Engineering Services for Water Sampling	20,000
		Heavy Equipment Rental	15,000
		Pump Wells	2,000
		Total	\$ 77,000
4513	ERF Expense	Environmental Remediation Fee paid to the State of Kentucky	\$ 39,000
		on a per ton basis	

**CITY OF HENDERSON, KY  
SANITATION FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

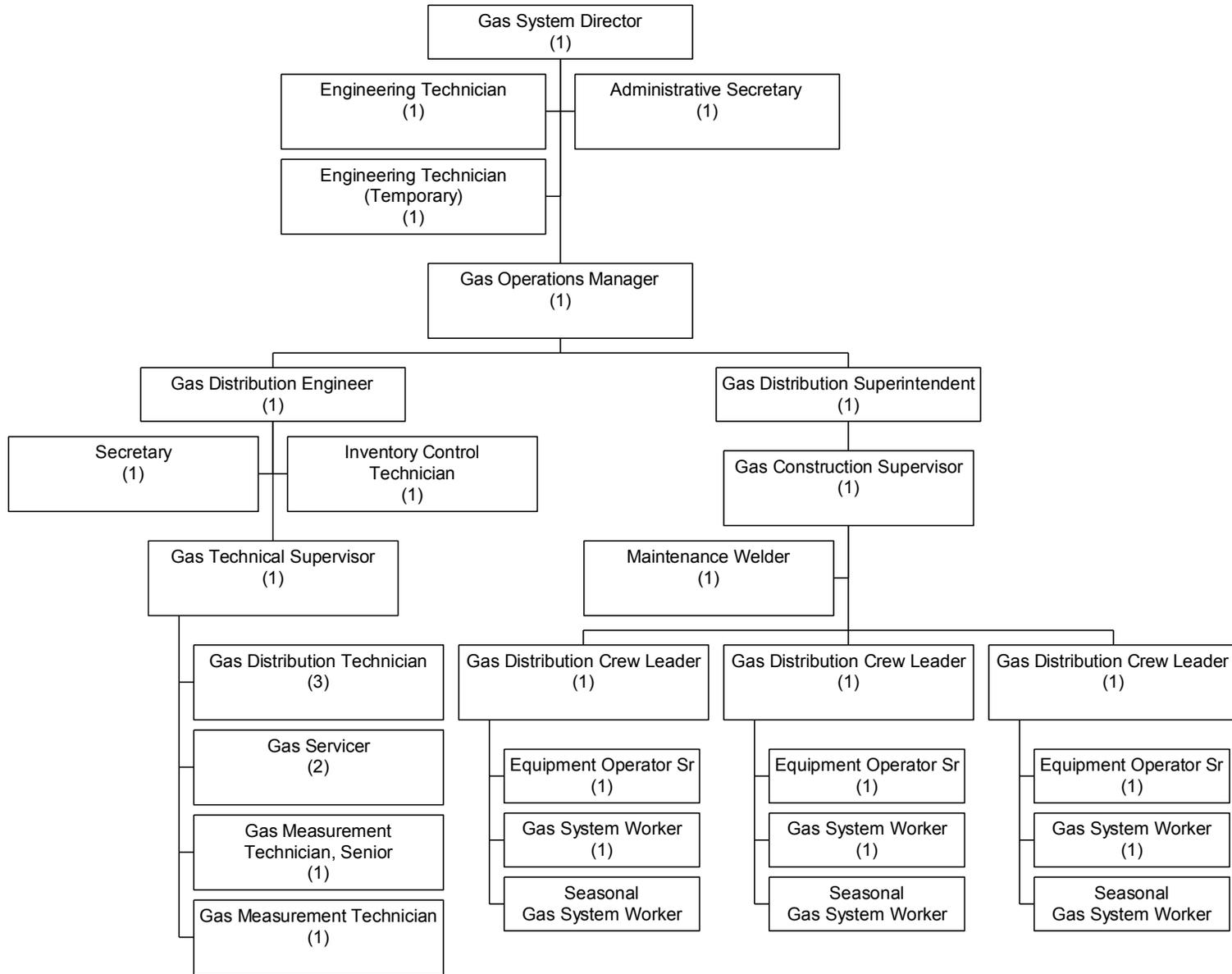
Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 346 - Transfer Station							
41 Personnel Services							
4103	Salaries - Operational	\$ 24,163	\$ 24,486	\$ 24,920	\$ 24,660	\$ 24,690	0.1%
4104	Salaries - Overtime	6,995	5,928	3,250	6,540	2,620	-59.9%
4106	FICA	1,840	1,796	1,630	1,940	1,700	-12.4%
4107	Medicare	430	420	390	460	400	-13.0%
4108	Life Insurance	60	61	60	60	60	0.0%
4109	Health Insurance	9,360	10,725	12,340	10,800	12,000	11.1%
4110	Cancer Insurance	71	71	70	70	70	0.0%
4111	Workers Compensation	2,677	2,208	1,880	1,480	1,250	-15.5%
4112	Employee Assist. Prgm	17	13	20	20	20	0.0%
4115	Unemploy. Insurance	17	36	10	30	40	33.3%
4116	Employee Pension	4,235	4,925	4,680	5,290	5,180	-2.1%
Personnel Services Total		49,865	50,669	49,250	51,350	48,030	-6.5%
42 Supplies							
4203	Office Supplies	429	904	540	500	1,200	140.0%
4207	Clothing Supplies	-	170	100	100	120	20.0%
Supplies Total		429	1,074	640	600	1,320	120.0%
Division 346 - Transfer Station							
44 Services							
4401	Telephone	\$ 3	\$ -	\$ 10	\$ 10	\$ 10	0.0%
4414	Clothing / Cleaning	75	75	80	80	80	0.0%
4415	Special Services	328	302	100	100	100	0.0%
4418	Oper. Of Trans. Station	100,867	95,690	96,000	96,000	98,000	2.1%
4470	Hauling & Disposal	550,058	648,029	716,000	525,000	710,000	35.2%
4522	Audit Expense	3,000	-	-	-	-	N/A
Services Total		654,332	744,096	812,190	621,190	808,190	30.1%
45 Sundry Charges							
4511	County Reimbursement	870	-	-	-	-	N/A
4536	Depreciation Expense	23,102	23,102	23,000	23,110	23,000	-0.5%
Sundry Charges Total		23,972	23,102	23,000	23,110	23,000	-0.5%
Transfer Station Total		\$ 728,597	\$ 818,941	\$ 885,080	\$ 696,250	\$ 880,540	26.5%
Total Sanitation		\$ 2,570,803	\$ 2,609,510	\$ 2,941,270	\$ 2,793,000	\$ 2,896,000	3.7%
SANITATION NET		\$ 8,241	\$ 84,800	\$ (144,200)	\$ (156,000)	\$ (156,000)	

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

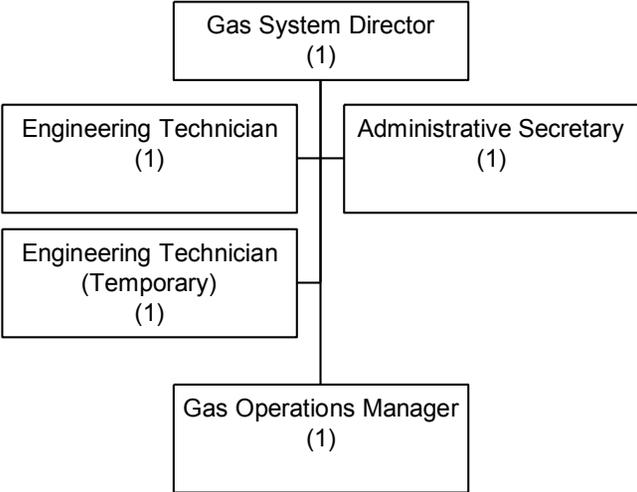
DEPARTMENT: Public Works DIVISION: Transfer Station

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Payment to Dozit for the Management of the Transfer Station.	\$ 95,100
		It includes the Hauling and Disposal of Garbage from the Transfer Station	
		Scale maintenance, repair and inspections	2,900
		Total	\$ 98,000
4470	Hauling & Disposal	Expense paid to the transfer station operator for transportation and disposal of sanitary waste on a per ton basis	\$ 710,000

# GAS SYSTEM DEPARTMENT



**GAS SYSTEM DEPARTMENT  
ADMINISTRATION**



**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
<b>REVENUE</b>							
32 Service Fees							
3221	Service Charges	\$ 15,518	\$ 14,367	\$ 14,500	\$ 17,000	\$ 14,500	-14.7%
Service Fees Total		15,518	14,367	14,500	17,000	14,500	-14.7%
36 Sale of Property							
3622	Sale of Equipment	663	-	-	100	-	-100.0%
3625	Taxable Sales	1,957	4,622	1,500	1,500	1,500	0.0%
Sale of Property Total		2,621	4,622	1,500	1,600	1,500	-6.3%
37 Other Revenue							
3700	Interest Income	102,960	54,787	40,000	60,400	40,000	-33.8%
3730	Insurance Recovery	3,354	8,356	-	500	-	-100.0%
3753	Federal Grant	-	76,935	-	-	-	N/A
3754	State Contract	80,857	90,733	80,000	175,000	5,000	-97.1%
3830	Reimbursable Services	1,192	1,192	100	10,000	-	-100.0%
Other Revenue Total		188,363	232,003	120,100	245,900	45,000	-81.7%
39 Gas Revenue							
3900	Gas Sales	24,436,881	20,094,824	19,200,000	22,974,000	22,736,000	-1.0%
3920	Penalties	136,579	116,438	70,000	70,000	75,000	7.1%
3940	Gas Mains	-	7,532	1,000	2,000	1,000	-50.0%
3945	Service Lines	4,318	14,827	10,000	2,000	3,000	50.0%
3960	PEAK Return	1,026,680	85,014	220,000	250,000	225,000	-10.0%
3961	Texas Gas Return	-	2,383	-	-	-	N/A
3990	Miscellaneous	17,859	8,119	8,500	7,500	5,000	-33.3%
Gas Revenue Total		25,622,318	20,329,137	19,509,500	23,305,500	23,045,000	-1.1%
<b>GAS REVENUE TOTAL</b>		<b>\$25,828,819</b>	<b>\$20,580,129</b>	<b>\$19,645,600</b>	<b>\$23,570,000</b>	<b>\$23,106,000</b>	<b>-2.0%</b>

**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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**EXPENSE**

Department 25 - Gas  
Division 771 - Gas Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 156,791	\$ 158,800	\$ 160,060	\$ 164,330	\$ 166,830	1.5%
4102	Salaries - Clerical	37,676	38,423	39,180	39,510	40,270	1.9%
4103	Salaries - Operational	37,646	38,457	40,450	54,440	59,760	9.8%
4104	Salaries - Overtime	-	-	-	260	270	3.8%
4105	Salaries - Other	3,763	-	-	-	-	N/A
4106	FICA	13,586	13,415	13,580	16,010	16,360	2.2%
4107	Medicare	3,177	3,137	3,180	3,750	3,830	2.1%
4108	Life Insurance	321	324	300	370	370	0.0%
4109	Health Insurance	49,920	57,200	68,400	64,800	76,000	17.3%
4110	Cancer Insurance	377	377	380	430	430	0.0%
4111	Workers Compensation	1,661	1,439	2,070	1,860	1,740	-6.5%
4112	Employee Assist. Prgm	88	71	80	80	80	0.0%
4115	Unemploy. Insurance	95	195	90	260	260	0.0%
4116	Employee Pension	31,607	38,171	40,380	43,710	50,030	14.5%
Personnel Services Total		336,710	350,009	368,150	389,810	416,230	6.8%

42 Supplies

4201	Fuel	1,108	1,384	2,020	1,730	2,630	52.0%
4203	Office Supplies	693	1,639	1,300	1,400	1,300	-7.1%
4207	Clothing Supplies	-	134	330	400	370	-7.5%
4208	Postage	251	60	400	1,000	500	-50.0%
4209	Educational Supplies	1,334	2,122	2,500	2,500	2,000	-20.0%
4210	Photographic Supplies	6	45	150	50	50	0.0%
4211	Periodicals & Supple.	59	-	200	200	200	0.0%
Supplies Total		3,451	5,384	6,900	7,280	7,050	-3.2%

43 Maintenance & Repairs

4301	Vehicle Repair	762	266	350	400	400	0.0%
4302	Office Equip. Repair	6	13	250	250	250	0.0%
4309	Radios Repair	-	-	50	50	50	0.0%
Maintenance & Repairs Total		769	279	650	700	700	0.0%

**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

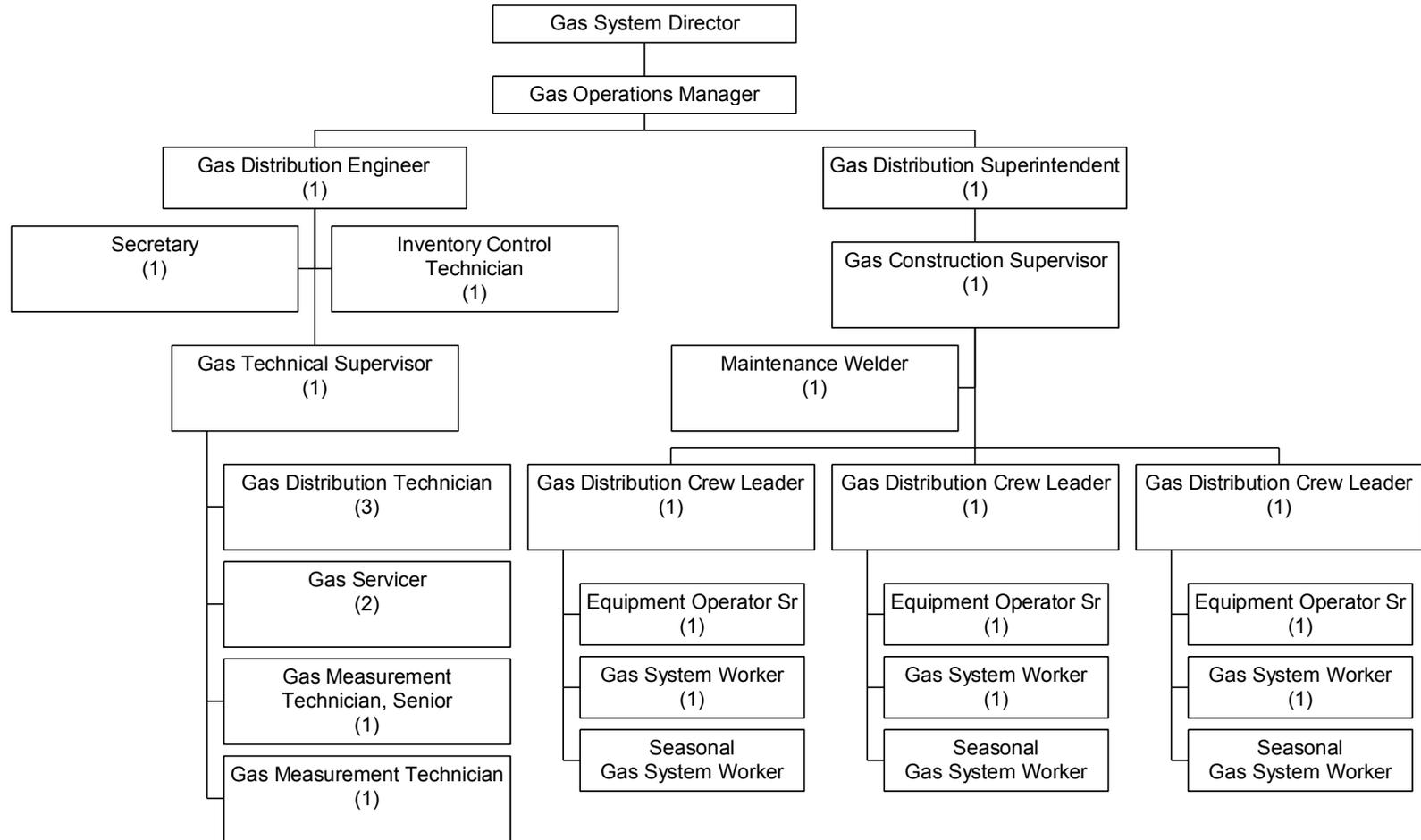
Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 771 - Gas Administration (continued)							
44 Services							
4401	Telephone	\$ 3,489	\$ 3,254	\$ 3,900	\$ 3,000	\$ 3,900	30.0%
4402	Medical Exams	99	213	100	100	100	0.0%
4403	Assoc. Dues/Subscript.	19,463	14,217	18,990	18,990	18,990	0.0%
4405	Travel & Training	8,111	9,648	12,000	12,000	12,000	0.0%
4406	Boards and Meetings	81	74	70	120	120	0.0%
4408	Legal Advertising	-	-	700	1,200	1,200	0.0%
4414	Clothing/Cleaning	-	100	100	-	100	N/A
4415	Special Services	68	43	100	200	200	0.0%
4417	Printing and Reprod.	-	-	150	200	200	0.0%
4418	Contractual Services	3,738	-	750	3,000	1,000	-66.7%
4419	Professional Services	27,336	19,152	21,500	60,000	48,200	-19.7%
4442	Trust Fees	1,850	1,837	1,900	2,500	1,900	-24.0%
4491	NW KY Forward	18,000	12,000	12,000	12,000	12,000	0.0%
4522	Audit Expense	13,026	10,409	11,500	12,000	12,000	0.0%
Services Total		95,263	70,947	83,760	125,310	111,910	-10.7%
45 Sundry Charge							
4501	Insurance Expense	99,622	99,383	100,000	100,000	100,000	0.0%
4506	Agency Contributions	722,000	742,000	793,000	793,000	829,000	4.5%
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	233,751	224,101	240,000	240,000	240,000	0.0%
Sundry Charge Total		2,455,373	2,465,484	2,533,000	2,533,000	2,569,000	1.4%
46 Capital Outlay							
4602	Office Furniture /Fixture	1,438	-	-	-	1,200	N/A
Capital Outlay Total		1,438	-	-	-	1,200	N/A
Total Gas Administration		\$ 2,893,003	\$ 2,892,103	\$ 2,992,460	\$ 3,056,100	\$ 3,106,090	1.6%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Gas DIVISION: Gas Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	American Public Gas Association Membership Dues	\$ 6,600
		Kentucky 811 Membership Fees and Dues	4,400
		American Public Gas Association Public Awareness	2,500
		Kentucky Gas Association Membership Dues	2,100
		Chamber of Commerce Membership Dues	1,300
		APGA SIF Membership Dues	995
		National Society of Prof Engineers Association Dues	445
		SPGA SIF Membership Dues	250
		American Society of Civil Engineers Association Dues	200
		Common Ground Alliance Dues	100
		NOAA Data Center Subscription	60
		American Gas Magazine Subscription	40
		Total	\$ 18,990
4418	Contractual Services	Programming support	\$ 1,000
4419	Professional Services	Subsystem Analysis	\$ 10,000
		Miller, Balis, O'Neill Legal Services	11,500
		EnerCon Gas Pricing	10,000
		Infrastructure review	6,000
		Advanced Solutions Tech Support AutoCad	5,000
		Gas System Review	1,500
		DLT Solutions Software Renewal Map 3D	2,200
		Prof Service Program Design for Report Data	2,000
		Total	\$ 48,200

# GAS SYSTEM DEPARTMENT DISTRIBUTION OPERATIONS



**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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Division 772 - Gas Distribution

40 Expenses

4900	Corydon Franchise Fee	\$ 1,801	\$ 1,895	\$ 1,890	\$ 1,850	\$ 1,850	0.0%
Expenses Total		1,801	1,895	1,890	1,850	1,850	0.0%

41 Personnel Services

4101	Salaries - Supervision	204,825	210,620	215,580	215,330	219,140	1.8%
4102	Salaries - Clerical	55,373	56,642	57,630	57,730	58,670	1.6%
4103	Salaries - Operational	507,810	454,845	562,890	569,640	597,180	4.8%
4104	Salaries - Overtime	33,874	25,037	20,100	24,220	18,730	-22.7%
4105	Salaries - Other	27,508	21,171	27,500	34,350	33,000	-3.9%
4106	FICA	48,883	50,084	50,070	55,900	57,570	3.0%
4107	Medicare	11,433	11,713	11,710	13,080	13,470	3.0%
4108	Life Insurance	1,755	1,814	1,780	1,870	1,950	4.3%
4109	Health Insurance	272,480	313,800	381,600	331,200	384,000	15.9%
4110	Cancer Insurance	2,057	2,111	2,110	2,170	2,270	4.6%
4111	Workers Compensation	16,533	15,570	20,780	18,830	17,900	-4.9%
4112	Employee Assist. Prgm	506	416	420	480	430	-10.4%
4115	Unemploy. Insurance	371	764	300	910	1,060	16.5%
4116	Employee Pension	110,812	136,055	142,020	146,820	169,530	15.5%
Personnel Services Total		1,294,219	1,300,642	1,494,490	1,472,530	1,574,900	7.0%

42 Supplies

4200	Non-Inventory Parts	3,289	5,165	2,600	3,000	3,000	0.0%
4201	Fuel	32,949	32,944	33,990	39,030	44,190	13.2%
4202	Minor Tools	6,091	6,832	4,600	8,080	6,880	-14.9%
4203	Office Supplies	2,843	2,606	2,400	2,700	2,700	0.0%
4204	Cleaning Supplies	1,324	1,373	1,400	1,400	1,400	0.0%
4205	Medical & Drug Supply	-	561	150	500	500	0.0%
4207	Clothing Supplies	7,170	7,497	10,000	10,090	10,090	0.0%
4208	Postage	253	57	100	150	150	0.0%
4209	Educational Supplies	2,022	574	1,200	3,000	500	-83.3%
4210	Photographic Supplies	35	-	100	100	100	0.0%
4211	Periodicals & Supple.	506	553	500	550	1,050	90.9%
4212	Mechanical Supplies	1,653	2,613	2,400	2,400	2,100	-12.5%
4213	Traffic Control Supplies	2,734	4,661	4,300	4,320	3,500	-19.0%
4214	Chemical Supplies	10,939	7,007	11,000	14,500	12,500	-13.8%
4218	Natural Gas	21,288,651	15,871,388	15,000,000	17,850,000	17,615,000	-1.3%
4220	Supplies for Resale	740	1,138	900	1,000	1,000	0.0%
4225	Safety Supplies	-	-	-	-	3,000	N/A
Supplies Total		21,361,200	15,944,969	15,075,640	17,940,820	17,707,660	-1.3%

**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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Division 772 - Gas Distribution (continued)

43 Maintenance & Repairs

4301	Vehicle Repair	\$ 17,502	\$ 14,876	\$ 14,500	\$ 17,500	\$ 16,000	-8.6%
4302	Office Equip. Repair	429	320	200	300	300	0.0%
4303	Instr. & Appar. Repair	7,007	5,630	8,000	8,200	7,350	-10.4%
4304	Other Equipment Repair	3,243	13,116	24,000	24,390	19,500	-20.0%
4305	Heating / A.C. Repair	3,855	-	-	750	750	0.0%
4306	Building Repair & Maint.	323	5,006	42,000	44,000	5,000	-88.6%
4307	Other Structures Repair	2,158	-	500	1,600	1,600	0.0%
4308	Machines Tools Repair	699	392	2,000	3,500	2,500	-28.6%
4309	Radios Repair	1,206	2,348	2,250	1,400	1,500	7.1%
4314	Pumps & Motors	-	316	-	300	300	0.0%
4315	Utility Cuts	2,213	1,685	3,850	5,000	3,900	-22.0%
4316	Minor Street Repair	-	1,387	1,000	3,500	1,400	-60.0%
4318	Gas Serv. Line Repairs	57,128	50,263	54,000	55,000	71,500	30.0%
4319	Gas Main Line Repairs	112,926	110,328	195,000	201,300	135,000	-32.9%
4320	Gas Meter Repairs	39,513	30,146	40,000	42,990	32,770	-23.8%
4321	Regulator Repair/Maint	26,646	33,120	35,000	45,000	37,500	-16.7%
4326	Flood Damage Expense	10,021	-	-	-	-	N/A
Maintenance & Repairs Total		284,869	268,933	422,300	454,730	336,870	-25.9%

44 Services

4401	Telephone	4,247	5,090	4,700	4,400	5,400	22.7%
4402	Medical Exams	1,433	2,393	1,500	2,200	2,200	0.0%
4403	Assoc. Dues/Subscript.	30	50	450	450	450	0.0%
4405	Travel & Training	16,608	17,776	22,000	22,780	22,750	-0.1%
4408	Legal Advertising	922	114	1,650	2,500	2,250	-10.0%
4409	Electric-Purchased	489	387	400	400	400	0.0%
4414	Clothing / Cleaning	1,900	2,050	2,000	2,000	2,000	0.0%
4415	Special Services	2,287	1,466	1,100	1,100	1,100	0.0%
4417	Printing and Reprod.	-	7	700	700	700	0.0%
4418	Contractual Services	22,209	23,928	17,000	17,000	19,500	14.7%
4419	Professional Services	36,732	9,915	30,000	49,850	42,850	-14.0%
4424	Equipment Rental	3,499	656	12,000	12,650	12,600	-0.4%
Services Total		90,355	63,832	93,500	116,030	112,200	-3.3%

45 Sundry Charge

4505	Interest Exp- Deposits	15,917	16,543	16,000	16,000	16,000	0.0%
Sundry Charge Total		15,917	16,543	16,000	16,000	16,000	0.0%

**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 772 - Gas Distribution (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ 619	\$ -	\$ 36,000	\$ 46,000	\$ -	-100.0%
4602	Office Furniture	-	-	-	-	1,000	N/A
4605	Machinery & Tools	13,522	-	71,000	98,200	50,050	-49.0%
4606	Radio Equipment	1,194	-	-	-	-	N/A
4607	Data Processing Equip.	-	4,201	-	-	-	N/A
4608	Instrument & Apparatus	21,939	11,872	17,000	15,000	14,590	-2.7%
4621	Gas Service Lines	-	-	20,000	21,250	25,900	21.9%
4622	Gas Main Lines	-	-	70,000	169,570	59,500	-64.9%
4623	Gas Meters	-	-	32,500	40,000	31,000	-22.5%
4624	System Improvements	-	-	10,000	105,740	53,890	-49.0%
4625	Regulators	-	-	15,000	16,180	14,500	-10.4%
Capital Outlay Total		37,273	16,073	271,500	511,940	250,430	-51.1%
Total Gas Distribution		<u>\$23,085,633</u>	<u>\$17,612,887</u>	<u>\$17,375,320</u>	<u>\$20,513,900</u>	<u>\$19,999,910</u>	<u>-2.5%</u>
GAS EXPENSE TOTAL		<u>\$25,978,636</u>	<u>\$20,504,990</u>	<u>\$20,367,780</u>	<u>\$23,570,000</u>	<u>\$23,106,000</u>	<u>-2.0%</u>
GAS NET		<u>\$ (149,817)</u>	<u>\$ 75,139</u>	<u>\$ (722,180)</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2012**

DEPARTMENT: Gas DIVISION: Gas Distribution

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Corrosion Basics NACE, Current Versions of NFPA654 revised every 2-3 yrs (5 copies)	\$ 1,050
4418	Contractual Services	Summer Help	\$ 19,500
4419	Professional Services	Cathodic protection and DIMP support	\$ 17,500
		OQ testing and review	7,500
		Analysis for special project	10,000
		Field Services Tapping and Plugging	7,850
		Total	\$ 42,850
4424	Equipment Rental	Rental of Pot Holer Machine	\$ 8,000
		Roll Trailer for 4 inch plastic pipe	4,600
		Total	\$ 12,600

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Gas

DIVISION: Gas Distribution

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
  
Account 4605: Machinery and Tools -Vacuum type pot hole machine for 43,000 and some misc items

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 50,050
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____ -
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 50,050</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Gas

DIVISION: Gas Distribution

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Account 4608: Instrument and Apparatus -

**RELATED COSTS (REPAIR & MAINTENANCE,  
INSURANCE, OPERATING SUPPLIES ETC.):**

COSTS	
BASIC COSTS	\$ 14,590
CONSTRUCTION/ INSTALLATION	_____
PROFESSIONAL SERVICES	_____
(TRADE-IN)	_____
OTHER	_____
<b>TOTAL</b>	<b>\$ 14,590</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Gas

DIVISION: Gas Distribution

- EQUIPMENT
- IMPROVEMENTS OTHER THAN BUILDINGS
- BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Account 4621: Gas Service Lines - This includes 20 double meter set values, 20 new service lines and 10 renewed service lines.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

COSTS	
BASIC COSTS	\$ 25,900
CONSTRUCTION/ INSTALLATION	_____
PROFESSIONAL SERVICES	_____
(TRADE-IN)	_____
OTHER	_____
<b>TOTAL</b>	<b>\$ 25,900</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Gas

DIVISION: Gas Distribution

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
  
Account 4622 : Relocation of services from Meritt Drive to Craig Drive in support of the riverfront project. 1,500' of 2" 35# main on end of Diamond Island Road west to Corydon. This will create a double feed loop to enhance system.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 59,500
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 59,500</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Gas

DIVISION: Gas Distribution

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
  
Account 4623: Gas Meters - 200 residential meters for the 15 year replacement program. 20 meters for new customers and various commercial and industrial meters.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>
--------------

**BASIC COSTS**      \$            31,000

**CONSTRUCTION/  
INSTALLATION**      \_\_\_\_\_

**PROFESSIONAL  
SERVICES**            \_\_\_\_\_

**(TRADE-IN)**            \_\_\_\_\_

**OTHER**                \_\_\_\_\_

<b>TOTAL</b>	<b>\$            31,000</b>
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**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Gas

DIVISION: Gas Distribution

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Account 4624: System Enhancements -The remaining funds will be used for various other gas projects.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ <u>53,890</u>
<b>CONSTRUCTION/ INSTALLATION</b>	<u>                    </u>
<b>PROFESSIONAL SERVICES</b>	<u>                    </u>
<b>(TRADE-IN)</b>	<u>                    </u>
<b>OTHER</b>	<u>                    </u>
<b>TOTAL</b>	<b>\$ <u>53,890</u></b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Gas

DIVISION: Gas Distribution

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
  
Account 4625: Gas Regulators - Relocate and remodel a major industrial customer's meter and regulator.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>
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**BASIC COSTS**      \$            14,500

**CONSTRUCTION/  
INSTALLATION**      \_\_\_\_\_

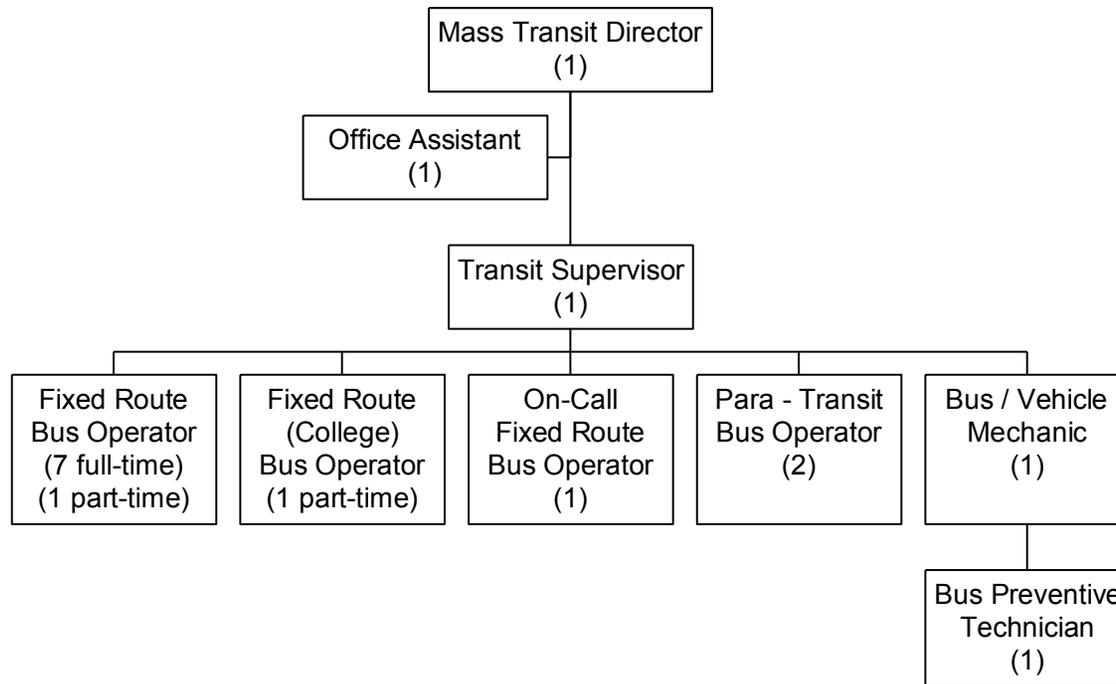
**PROFESSIONAL  
SERVICES**              \_\_\_\_\_

**(TRADE-IN)**              \_\_\_\_\_

**OTHER**                      \_\_\_\_\_

<b>TOTAL</b>	<b>\$</b>	<b>14,500</b>
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# MASS TRANSIT



**CITY OF HENDERSON, KY  
HART FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
<b>REVENUE</b>							
32 Service Fees							
3200	Bus Fares	\$ 35,399	\$ 36,104	\$ 37,000	\$ 33,000	\$ 36,000	9.1%
Total Service Fees		35,399	36,104	37,000	33,000	36,000	9.1%
36 Sale of Property							
3622	Sale of Vehicles	-	5,500	-	-	-	N/A
Total Sale of Property		-	5,500	-	-	-	N/A
37 Other Revenue							
3700	Interest Income	840	302	90	1,000	660	-34.0%
3730	Insurance Recovery	337	2,331	4,510	-	-	N/A
3753	Federal Grant	817,879	958,176	981,000	991,000	779,540	-21.3%
3754	State Grant	29,232	29,369	46,000	52,000	33,800	-35.0%
3755	Transfer from General	491,000	487,000	531,000	536,000	535,000	-0.2%
3765	KY Fuel Tax Refund	3,102	4,194	4,100	4,000	4,000	0.0%
3799	Other	45	-	120	-	-	N/A
Total Other Revenue		1,342,435	1,481,372	1,566,820	1,584,000	1,353,000	-14.6%
<b>TOTAL HART REVENUE</b>		<b>\$ 1,377,834</b>	<b>\$ 1,522,976</b>	<b>\$ 1,603,820</b>	<b>\$ 1,617,000</b>	<b>\$ 1,389,000</b>	<b>-14.1%</b>

**EXPENSE**

Department 30 - Mass Transit  
Division 015 - Mass Transit

41 Personnel Services

4101	Salaries - Supervision	\$ 104,110	\$ 106,198	\$ 108,940	\$ 108,470	\$ 110,830	2.2%
4102	Salaries - Clerical	23,622	24,473	25,210	25,010	25,600	2.4%
4103	Salaries - Operational	343,379	351,814	365,500	373,270	371,230	-0.5%
4104	Salaries - Overtime	46,304	43,228	33,230	48,140	48,960	1.7%
4105	Salaries - Other	6,757	8,975	10,390	14,910	15,050	0.9%
4106	FICA	30,278	30,720	31,040	35,350	35,470	0.3%
4107	Medicare	7,081	7,184	7,260	8,270	8,300	0.4%
4108	Life Insurance	1,071	1,071	1,140	1,140	1,140	0.0%
4109	Health Insurance	143,520	191,800	239,400	201,600	224,000	11.1%
4110	Cancer Insurance	1,287	1,240	1,320	1,320	1,320	0.0%
4111	Workers Compensation	19,742	27,287	26,730	22,250	22,180	-0.3%
4112	Employee Assist. Prgm	361	287	300	290	290	0.0%
4115	Unemploy. Insurance	224	462	190	570	660	15.8%
4116	Employee Pension	66,372	79,935	85,290	84,940	99,400	17.0%
Personnel Services Total		794,108	874,674	935,940	925,530	964,430	4.2%

**CITY OF HENDERSON, KY  
HART FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
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Division 015 - Mass Transit (continued)

42 Supplies

4201	Fuel	\$ 75,313	\$ 70,332	\$ 84,540	\$ 84,540	\$ 97,780	15.7%
4202	Minor Tools	654	1,518	1,500	1,500	2,000	33.3%
4203	Office Supplies	1,300	2,682	2,000	1,350	2,000	48.1%
4204	Cleaning Supplies	1,938	3,213	3,000	3,000	3,000	0.0%
4205	Medical & Drug Supply	62	175	200	200	200	0.0%
4207	Clothing Supplies	2,050	3,498	3,600	3,600	3,600	0.0%
4208	Postage	276	185	150	350	200	-42.9%
4209	Educational Supplies	240	-	-	300	300	0.0%
4210	Photographic Supplies	-	-	300	300	150	-50.0%
Supplies Total		81,833	81,603	95,290	95,140	109,230	14.8%

43 Maintenance & Repairs

4301	Vehicle Repair	73,386	47,024	55,250	65,000	65,000	0.0%
4302	Office Equip. Repair	80	19	100	400	200	-50.0%
4305	Heating / A.C. Repair	-	-	-	400	400	0.0%
4306	Building Repair & Maint	4,932	8,942	5,000	5,000	5,000	0.0%
4308	Machines Tools Repair	454	1,246	1,500	1,500	2,000	33.3%
4309	Radios Repair	2,390	337	1,600	1,100	1,100	0.0%
4312	Walks Drives Fences	-	-	-	500	500	0.0%
Maintenance & Repairs Total		81,242	57,568	63,450	73,900	74,200	0.4%

44 Services

4401	Telephone	4,004	4,656	5,600	3,700	6,000	62.2%
4402	Medical Exams	1,292	1,451	1,200	1,200	1,200	0.0%
4403	Assoc. Dues/Subscript.	270	935	750	750	860	14.7%
4405	Travel & Training	2,473	1,343	5,500	7,590	8,430	11.1%
4408	Legal Advertising	321	-	200	2,000	2,000	0.0%
4409	Electric-Purchased	5,394	5,813	5,200	5,000	5,500	10.0%
4410	Natural Gas-Purchased	4,791	5,006	5,500	5,500	5,500	0.0%
4411	Other Utilities	1,532	1,736	1,500	1,500	1,550	3.3%
4414	Clothing / Cleaning	2,025	1,950	2,100	2,100	2,100	0.0%
4415	Special Services	3,405	2,905	4,300	14,300	14,500	1.4%
4417	Printing and Reprod.	317	324	1,000	1,000	1,000	0.0%
4418	Contractual Services	4,985	6,533	7,550	7,550	8,060	6.8%
4419	Professional Services	304	-	-	500	500	0.0%
4427	Handicap Services	550	-	-	1,000	1,000	0.0%
4443	Charge Card Expense	68	36	-	-	-	N/A
4444	Admin. / Account. Serv.	91,000	96,000	103,000	103,000	103,000	0.0%
4522	Audit Expense	1,113	887	960	960	960	0.0%
Services Total		123,843	129,575	144,360	157,650	162,160	2.9%

45 Sundry Charges

4501	Insurance Expense	16,815	24,051	22,280	22,280	22,280	0.0%
4555	Planning Grant	13,223	15,315	12,500	12,500	12,500	0.0%
Sundry Charges Total		30,038	39,366	34,780	34,780	34,780	0.0%

**CITY OF HENDERSON, KY  
HART FUND BUDGET  
FOR FISCAL YEAR 2011 - 2012**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Projection	2011 Budget	2012 Proposed Budget	% Change
Division 015 - Mass Transit (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ 211,294	\$ 81,098	\$ 276,000	\$ 276,000	\$ -	-100.0%
4603	Office Equipment	3,029	1,791	-	-	13,000	N/A
4605	Machinery & Tools	2,384	-	-	-	6,700	N/A
4606	Radio Equipment	9,950	-	-	-	-	N/A
4607	Data Processing Equip.	-	3,497	-	-	-	N/A
4611	Walks, Drives, Fences	65,776	-	-	-	13,000	N/A
4617	Buildings	-	275,805	54,000	54,000	11,500	-78.7%
4624	System Improvements	6,000	5,000	-	-	-	N/A
Capital Outlay Total		298,433	367,191	330,000	330,000	44,200	-86.6%
HART EXPENSE TOTAL		<u>\$ 1,409,498</u>	<u>\$ 1,549,977</u>	<u>\$ 1,603,820</u>	<u>\$ 1,617,000</u>	<u>\$ 1,389,000</u>	<u>-14.1%</u>
HART NET		<u>\$ (31,664)</u>	<u>\$ (27,001)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	



**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Mass Transit

DIVISION: Mass Transit

- EQUIPMENT
- IMPROVEMENTS OTHER THAN BUILDINGS
- BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Upgrade Phone System  
Replace phone system that is twenty years old.

**RELATED COSTS (REPAIR & MAINTENANCE,  
INSURANCE, OPERATING SUPPLIES ETC.):**

COSTS	
BASIC COSTS	\$ 13,000
CONSTRUCTION/ INSTALLATION	_____
PROFESSIONAL SERVICES	_____
(TRADE-IN)	_____
OTHER	_____
<b>TOTAL</b>	<b>\$ 13,000</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Mass Transit

DIVISION: Mass Transit

- EQUIPMENT
- IMPROVEMENTS OTHER THAN BUILDINGS
- BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**

Concrete and Fencing  
Build enclosed area for trash dumpster and bulk oil tanks. This would be HARTs TE project that is required by the FTA each year.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

COSTS	
BASIC COSTS	\$ 13,000
CONSTRUCTION/ INSTALLATION	_____
PROFESSIONAL SERVICES	_____
(TRADE-IN)	_____
OTHER	_____
<b>TOTAL</b>	<b>\$ 13,000</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Mass Transit

DIVISION: Mass Transit

- EQUIPMENT
- IMPROVEMENTS OTHER THAN BUILDINGS
- BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**

Breakroom Completion  
 Floor covering, cabinets, counter tops, sink, plumbing, paint and furniture

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

COSTS	
BASIC COSTS	\$ 11,500
CONSTRUCTION/INSTALLATION	_____
PROFESSIONAL SERVICES	_____
(TRADE-IN)	_____
OTHER	_____
<b>TOTAL</b>	<b>\$ 11,500</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2012**

DEPARTMENT: Mass Transit

DIVISION: Mass Transit

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
A/C Machine and Crimper  
Recovers refrigerant and vacuums the system down, checks for leaks, and recharges A/C systems for buses.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>
--------------

**BASIC COSTS**      \$ 6,700

**CONSTRUCTION/  
INSTALLATION**      \_\_\_\_\_

**PROFESSIONAL  
SERVICES**      \_\_\_\_\_

**(TRADE-IN)**      \_\_\_\_\_

**OTHER**      \_\_\_\_\_

<b>TOTAL</b>	<b>\$ 6,700</b>
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**SECTION D**  
**OTHER**  
**INFORMATION**

**CAPITAL EXPENDITURES BY CLASSIFICATION AND FUND**  
**Fiscal Year 2012**

	General	Gas	Cemetery	Construction	HART	JAG	Total
4601 Vehicles	\$ 479,580		\$ 17,100				\$ 496,680
4602 Office Furniture		\$ 1,000					1,000
4603 Office Equipment					\$ 13,000		13,000
4605 Machinery	221,700	50,050			13,000		284,750
4607 Data Proc. Equip.	48,300						48,300
4608 Instr. & Apparatus	95,300	14,590					109,890
4611 Walk, Drives, Fences					11,500		11,500
4617 Buildings					6,700		6,700
4621 Gas Service Lines		25,900					25,900
4622 Gas Main Lines		59,500					59,500
4623 Gas Meters		31,000					31,000
4624 System Improve.		53,890					53,890
4625 Gas Regulators		14,500					14,500
4647 Fire Station				\$ 1,925,000			1,925,000
4650 Riverfront Impr.				7,444,000			7,444,000
4677 Equipment						\$ 35,000	35,000
	<b>\$ 844,880</b>	<b>\$ 250,430</b>	<b>\$ 17,100</b>	<b>\$ 9,369,000</b>	<b>\$ 44,200</b>	<b>\$ 35,000</b>	<b>\$ 10,560,610</b>

# City of Henderson, KY

## Recap of all Capital Projects

<b>General Fund Capital</b>			
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Division Number				
10-15-122	Information Technology	16 Personal Computers with Accessories	\$ 27,200	
10-15-122	Information Technology	8 Personal Computers for Police Department	9,600	
10-15-122	Information Technology	Network Switch	7,500	
10-15-122	Information Technology	Rugged laptop for Gas Department	4,000	
				\$ 48,300
10-20-232	Fire	Burn/Smoke Room	79,000	
10-20-232	Fire	Sedan	20,000	
				99,000
10-35-351	Parks	Pickup Truck		17,300
10-35-356	Recreation	Treadmill		6,300
10-40-231	Police	6 - Police Cruisers	326,280	
10-40-231	Police	2 - Police Cruisers from prior year	96,000	
10-40-231	Police	Total Measuring System	10,000	
				432,280
10-45-014	Municipal Facilities	Pickup Truck		20,000
10-45-366	City Garage	Vehicle Lift	14,200	
		Vehicle Communication Module	6,500	
				20,700
10-45-342	Public Way Improvement	Rubber tire end loader	131,000	
10-45-342	Public Way Improvement	Roll off dumpster with loading arm	70,000	
				201,000
		<b>Total General Fund</b>		<b>\$ 844,880</b>

<b>Gas Fund Capital</b>			
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Division Number				
20-25-772	Gas Distribution	Office furniture	\$ 1,000	
20-25-772	Gas Distribution	Machinery & Tools	50,050	
20-25-772	Gas Distribution	Instrument & Apparatus	14,590	
20-25-772	Gas Distribution	Gas Service Lines	25,900	
20-25-772	Gas Distribution	Gas Main Lines	59,500	
20-25-772	Gas Distribution	Gas Meters	31,000	
20-25-772	Gas Distribution	System Enhancements	53,890	
20-25-772	Gas Distribution	Gas Regulators	14,500	
				\$ 250,430
		<b>Total Gas Fund</b>		<b>\$ 250,430</b>

<b>Cemetery Fund Capital</b>			
------------------------------	--	--	--

Division Number				
40-35-453	Cemetery	Pickup truck		\$ 17,100
		<b>Total Cemetery Fund</b>		<b>\$ 17,100</b>

# City of Henderson, KY

## Recap of all Capital Projects

<b>Construction Fund Capital</b>
----------------------------------

Division Number			
51-90-298	Gas Distribution	Fire Station	\$ 1,925,000
51-90-298	Community Development	Riverfront Improvements (Funded by Federal Transportation Authority)	<u>7,444,000</u>
<b>Total Construction Fund</b>			<u><u>\$ 9,369,000</u></u>

<b>HART Capital</b>
---------------------

Division Number			
56-30-015	Mass Transit	Replace phone system	\$ 13,000
56-30-015	Mass Transit	Enclosure for dumpster and fuel tanks	13,000
56-30-015	Mass Transit	Complete breakroom	11,500
56-30-015	Mass Transit	A/C machine and crimper	<u>6,700</u>
<b>Total HART Fund</b>			<u><u>\$ 44,200</u></u>

<b>Justice Assistance Grant Fund Capital</b>
--

Division Number			
86-40-231	JAG	Police Equipment	<u>\$ 35,000</u>
<b>Total Justice Assistance Grant Fund</b>			<u><u>\$ 35,000</u></u>

<b>GRAND TOTAL - ALL FUNDS</b>	<u><u>\$ 10,560,610</u></u>
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City of Henderson, KY  
Vehicles and Heavy Equipment -  
Five Year Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Fiscal Year / Cost of Replacement					
							Excellent	Good	Fair	Poor	Inoperable	2012	2013	2014	2015	2016 or after	
<b><u>Municipal Facilities</u></b>																	
014-003	Ford	Ranger	1996	46,040						X			\$ 20,000				
014-006	Ford	F250/SB	1997	82,875						X				\$ 35,000			
014-007	Ford	Bucket	2004	5,796			X										\$ 65,000
014-104	Ford	F-250	2008	29,749			X										\$ 40,000
014-132	Ford	F-250	2008	22,448			X										\$ 40,000
<b><u>Human Resources</u></b>																	
124-186	Ford	Crown Victoria	2002	75,969						X			\$ 23,000				
<b><u>Community Development</u></b>																	
233-003	Chevrolet	Impala	2005	22,616			X										\$ 17,500
<b><u>Finance</u></b>																	
121-001	Chevrolet	Malibu	2003	32,717						X							\$ 17,500
121-002	Ford	Taurus	1999	49,270						X				\$ 17,500			
121-003	Chevrolet	Malibu	2001	14,716						X							\$ 17,500
<b><u>Accounting</u></b>																	
123-002	Ford	Ranger	2004	49,021						X					\$ 12,500		
123-004	Ford	Ranger	2006	43,094						X							\$ 12,500
123-006	Ford	Ranger	1996	142,027		A											
123-007	Ford	Ranger	2006	54,270						X							\$ 12,500
123-008	Ford	Ranger	2006	43,878						X							\$ 12,500
123-009	Ford	Ranger	2007	48,354						X							\$ 12,500
123-013	Chevrolet	S - 10	2001	94,419										\$ 12,500			
123-014	Chevrolet	S - 10	2001	107,981										\$ 12,500			
123-121	Ford	Ranger	2008	25,929						X							\$ 12,500
123-156	Ford	Ranger	2009	6,007			X										\$ 12,500
123-193	Chevrolet	Impala	2011	150			X										\$ 17,500
<b><u>Police</u></b>																	
231-001	Ford	Crown Vic	1996	97,286		E											
231-002	Mitsubishi		2000	119,741		A											
231-003	Ford	Crown Vic	1997	108,344													
231-004	Ford	Crown Vic	1998	115,263		B				X				\$ 36,000			
231-005	Dodge	Stealth	1995	77,005		A				X				\$ 36,000			
231-007	Ford	Crown Vic	1999	104,804						X				\$ 36,000			
231-011	Mitsubishi	Go-4	2003	27,401						X							\$ 20,000
231-012	Boston	Whaler	2006	47hr			X										\$ 65,000
231-015	Ford	Crown Vic	2001	79,913						X				\$ 36,000			
231-017	Ford	Crown Vic	1999	145,367		B								\$ 36,000			
231-018	Ford	Crown Vic	2001	138,162						X				\$ 36,000			
231-019	Toyota	Pick Up	1996	115,197		A											
231-020	Ford	F-350 Van	1989	11,113						X							\$ 24,000
231-021	Dodge	Viper	2006	4,866		A	X										

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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Fiscal Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2012	2013	2014	2015	2016 or after
231-026	Chevrolet	Cargo Van	1994	110,546						X				\$ 24,000		
231-029	Chevrolet	Pick Up	1995	140,418		A				X						
231-030	Ford	Crown Vic	2004	54,881				X						\$ 36,000		
231-031	Ford	Crown Vic	2004	45,923				X						\$ 36,000		
231-033	Dodge	Van	1999	141,617						X			\$ 24,000			
231-036	Ford	Crown Vic	1996	131,679		B				X		\$ 36,000				
231-041	Dodge	Van	1999	73,091					X							\$ 24,000
231-044	Ford	Crown Vic	2006	67,391				X						\$ 36,000		
231-048	Ford	Crown Vic	2006	42,343				X							\$ 36,000	
231-053	Ford	Crown Vic	2006	60,201				X							\$ 36,000	
231-059	Ford	Crown Vic	1998	161,485		B					X	\$ 36,000				
231-063	Ford	Crown Vic	2000	139,080		B					X	\$ 36,000				
231-065	Ford	Crown Vic	2000	171,057		B					X	\$ 36,000				
231-071	Jeep	Cherokee	2001	116,204					X							\$ 25,000
231-072	Jeep	Cherokee	2001	77,112					X							\$ 25,000
231-073	Ford	Crown Vic	2003	85,814					X					\$ 36,000		
231-075	Ford	Crown Vic	2003	148,205						X		\$ 36,000				
231-076	Ford	Crown Vic	2003	165,774						X		\$ 36,000				
231-078	Ford	Crown Vic	2003	159,170						X		\$ 36,000				
231-080	Ford	Crown Vic	2003	121,717						X			\$ 36,000			
231-081	Ford	Crown Vic	2003	81,107					X						\$ 36,000	
231-082	Ford	Crown Vic	2003	86,636					X						\$ 36,000	
231-083	Ford	Crown Vic	2003	91,444					X						\$ 36,000	
231-085	Ford	Crown Vic	2003	85,487					X							\$ 36,000
231-086	Ford	Crown Vic	2003	76,899				X								\$ 36,000
231-087	Ford	Crown Vic	2003	83,506					X							\$ 36,000
231-088	Ford	Crown Vic	2006	56,747				X								\$ 36,000
231-089	Ford	Crown Vic	2006	52,401				X								\$ 36,000
231-090	Ford	Crown Vic	2006	42,827				X								\$ 36,000
231-091	Ford	Crown Vic	2006	59,242				X								\$ 36,000
231-092	Ford	Crown Vic	2006	56,312				X								\$ 36,000
231-093	Ford	Crown Vic	2006	41,421				X								\$ 36,000
231-094	Ford	Crown Vic	2006	48,435				X								\$ 36,000
231-095	Ford	Crown Vic	2006	88,902					X							\$ 36,000
231-096	Ford	Crown Vic	2006	66,000				X								\$ 36,000
231-097	Ford	Crown Vic	2006	47,861				X								\$ 36,000
231-098	Ford	Crown Vic	2006	38,143				X								\$ 36,000
231-099	Ford	Crown Vic	2006	37,508				X								\$ 36,000
231-110	Ford	Pick Up	2002	139,979		A				X						\$ 36,000
231-130	Ford	Crown Vic	2008	27,867			X									\$ 36,000
231-141	Ford	F-150 Pickup	2003	123,605		A				X						\$ 36,000
231-147	Ford	Crown Vic	2009	7,215			X									\$ 36,000
231-148	Ford	Crown Vic	2009	6,004			X									\$ 36,000
231-149	Ford	Crown Vic	2009	21,390			X									\$ 36,000
231-150	Ford	Crown Vic	2009	20,793			X									\$ 36,000
231-151	Ford	Crown Vic	2009	16,901			X									\$ 36,000



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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Fiscal Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2012	2013	2014	2015	2016 or after
<b>Traffic Control</b>																
234-004	Striper	Lazer 111	2004	N/A					X							\$ 7,500
234-005	Ford	Flush	1992	19,060		C							\$ 70,000	\$ 70,000	\$ 70,000	
234-007	Ford	F-350	2001	45,046					X							\$ 40,000
234-009	Giant	Vac	2005		571			X								\$ 35,000
234-010	Big-T	Vac	1999		1,474								\$ 35,000			
234-011	Dodge	One Ton Dump	1999	98,802									\$ 50,000			
234-014	Ford	Dump	1990	18,316									\$ 50,000			
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	58,577				X								\$ 150,000
234-018	Ford	F-250	2003	129,226					X						\$ 35,000	
234-019	Line Lazer	Paint Machine	2006	N/A				X								\$ 7,500
234-026	Chipper	Woodchuck	1990		2,223								\$ 30,000			
234-101	Sterling	Sweeper	2007	27,750				X								\$ 160,000
234-106	Ford	F-250	2008	40,752				X								\$ 40,000
234-133	Ford	F-250	2008	25,294				X								\$ 25,000
234-131	Freightliner		2008	3,431			X									\$ 95,000
<b>P.W. Admin.</b>																
341-117	Dodge	2500	2008	15,999				X								\$ 25,000
<b>P.W. Impr.</b>																
342-001	GMC	Dump	2004	18,165				X								\$ 107,000
342-007	Case	Backhoe	2006		1,663			X								\$ 80,000
342-008	Butler	Trailer	1999	N/A					X							\$ 10,000
342-009	Ford	Dump	1989	77,959		E										\$ 107,000
342-010	Ford	Dump	1996	66,405					X							\$ 30,000
342-012	Ford	F-250	1997	76,539					X							\$ 107,000
342-018	GMC	Dump	1992	80,288												\$ 131,000
342-019	Dresser	Loader	1992		4,488	B										\$ 5,000
342-020	EDCO	CPXS-11H	1989	N/A												\$ 30,000
342-022	Ford	F-250	2004	69,477					X							\$ 107,000
342-023	GMC	Dump	1999	75,581					X							\$ 55,000
342-024	Ford	Dump	1989	122,682		C							\$ 55,000	\$ 55,000		\$ 14,000
342-026	Case	Boom mower	1998		428								\$ 12,500			
342-027	Ford	Ranger	1996	116,121												\$ 40,000
342-033	Caterpillar	Roller	2003		391			X								\$ 75,000
342-034	PSI	Grader	2003		778				X							\$ 100,000
342-035	New Holland	Loader	2004		1,943				X							\$ 50,000
342-036	Gehl	Loader	2004		642			X								\$ 55,000
342-057	Ford	Dump	1988	44,851		C							\$ 55,000	\$ 55,000		\$ 30,000
342-058	Dodge	2500	1999	104,309												\$ 25,000
342-059	Air	Compressor			823											\$ 100,000
342-063	Case	Loader	1990		1,908				X							\$ 30,000
342-105	Ford	F-250	2008	22,487				X								



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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Fiscal Year / Cost of Replacement								
							Excellent	Good	Fair	Poor	Inoperable	2012	2013	2014	2015	2016 or after				
<b>Cemetery</b>																				
453-002	Ford	F-150	2007	20,347				X								\$	25,000			
453-003	John Deere	Backhoe	2003		1,896			X								\$	50,000			
453-005	Ford	F-150	1997	113,100						X		\$	17,100							
453-007	Ford	F-350	1991	70,870						X				\$	25,000					
453-015	Ford	Backhoe	1984		6,939	A				X										
453-137	Ford	F-350	2008	14,016				X								\$	30,000			
453-172	John Deere	Backhoe	2009		349		X									\$	50,000			
<b>Total Cemetery Fund</b>											\$	17,100	\$	-	\$	25,000	\$	-	\$	155,000
<b>Landfill</b>																				
345-001	John Deere	Loader	2006		8,721				X							\$	250,000			
345-006	Caterpillar	D-6	1986		20,649				X							\$	345,000			
345-007	Ford	Flush	1986	40,920		D				X										
345-012	Bomag	Compactor	1987		6,359	A						X								
345-014	Caterpillar	Scraper	1992		4,561				X							\$	475,000			
345-016	Kubota	Tractor	2003		800				X							\$	25,000			
345-115	Ford	F-250	1998	96,033						X		\$	25,000							
345-119	Jeep	Cherokee	1998	135,370					X							\$	30,000			
345-146	GMAC	1 - Ton	1997	75,177						X					\$	30,000				
345-153	Ford	F250	1997	Gauge broken						X		\$	28,000							
345-174	Caterpillar	416B	1996		2,547				X							\$	85,000			
<b>Sanitation Collections</b>																				
344-002	Sterling	SC8000	2004	81,911					X							\$	105,000			
344-004	Sterling	roll off	2001	12,764					X							\$	105,000			
344-005	Sterling	SC7000	2002	91,457		C				X				\$	35,000	\$	70,000			
344-006	Ford	C7000	1996	65,815						X						\$	105,000			
344-010	Sterling	Cargo	2003	89,902					X							\$	105,000			
344-012	LaBrie		1998	66,464		C				X		\$	35,000	\$	35,000	\$	35,000			
344-102	Freightliner	FC-80	2007	16,211					X							\$	105,000			
344-176	Freightliner		2010	12,390					X							\$	105,000			
344-188	Freightliner		2011	830					X							\$	105,000			
<b>Total Sanitation Fund</b>											\$	-	\$	63,000	\$	60,000	\$	100,000	\$	2,015,000

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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Fiscal Year / Cost of Replacement																
							Excellent	Good	Fair	Poor	Inoperable	2012	2013	2014	2015	2016 or after												
<b>HART</b>																												
015-003	Chevy	Malibu	2001	13,688			X											\$	18,000									
015-004	Ford	Freestar	2006	12,077			X											\$	23,000									
015-030	Blue Bird	Bus	2001	244,775		E																						
015-031	Ford	Van	2001	163,027		E				X																		
015-032	Blue Bird	Bus	2002	236,506					X								\$	110,000										
015-033	Supreme	Bus	2004	198,548		E																						
015-034	Ford	Cutaway	2006	135,089						X							\$	46,000										
015-035	Ford	Cutaway	2006	130,759						X							\$	46,000										
015-036	Champion	Defender	2009	57,240					X																			
015-037	Champion	Defender	2009	65,754			X												\$	99,000								
015-038	Champion	Defender	2009	71,914			X												\$	99,000								
015-039	Champion	Defender	2009	54,930			X												\$	99,000								
015-127	Ford	F-150	2008	11,744			X												\$	15,000								
015-128	Ford	F-150	2008	7,323			X												\$	15,000								
<b>Total HART Fund</b>																		\$	-	\$	110,000	\$	92,000	\$	46,000	\$	368,000	
<b>Gas Administration</b>																												
771-004	Chevrolet	Impala	2006	34,495						X																	\$	17,500
771-155	Chevrolet	Impala	2009	18,830						X																	\$	17,500
<b>Gas Distribution</b>																												
772-003	Ford	Dump Truck	1988	37,659																							\$	50,000
772-006	Ford	F-350	2004	14,044																						\$	35,000	
772-007	Chevrolet	One Ton	1997	70,000		A				X																		
772-010	Ditchwitch	RT40 Trencher	2004		1,882					X																	\$	42,500
772-011	Ford	Freestar Van	2006	81,234							X															\$	20,000	
772-012	Ford	F-350	2004	33,222						X																\$	35,000	
772-013	Chevrolet	Silverado	2001	112,076		A																						
772-014	Freightliner	Dump Truck	2002	26,857						X																	\$	55,000
772-017	Ford	Freestar Van	2005	59,499							X															\$	20,000	
772-018	Ford	F-250	2005	93,280							X															\$	22,000	
772-019	Ford	F-350SD	2006	29,048						X																\$	35,000	
772-020	Ford	Freestar Van	2006	58,706							X															\$	23,000	
772-027	Caterpillar	Backhoe	1997		336	A																						
772-032	Chevrolet	One Ton	1999	66,823		A																						
772-033	Ditchwitch	RT40 Trencher	2006		696					X																	\$	50,000
772-045	Sullivan A/C		2000		267					X																	\$	25,000
772-046	Pushing Machine		2001		624					X																	\$	25,000
772-103	Ditchwitch	JT-920	2002		1,937						X															\$	50,000	
772-108	Ford	F-150	2007	37,179						X																	\$	25,000
772-116	Case	Backhoe	2007		1,267					X																	\$	80,000
772-126	Ford	F-350	2008	11,570						X																	\$	35,000
772-139	Light Plant		2008		2,966					X																	\$	20,000



## 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.

**Property (Ad Valorem) 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](http://www.cityofhendersonky.org)

**Budget Message** - A general discussion of the proposed budget presented in writing as part of the budget document. The transmittal letter explains the current budget issues compared to the background of financial experiences in recent years and present recommendations made by the City Manager.

**Budget Ordinance** - The official enactment by the Mayor and City Commission legally authorizing City officials to obligate and expend resources.

**Budgeted Positions** - The number of positions scheduled for a department. However, the number of staff on board may vary from the budgeted position level because of employee terminations, delays in hiring, or other authorized changes in position or staff levels.

**Capital Assets** - Property and equipment with a unit value of \$5,000 or more (depending on asset classification) and an estimated useful life of five years or more.

**Capital Budget** - A financial plan of proposed capital expenditures and the means of financing them.

**Capital Expenditures** - A capital expenditure is a purchase of any item over a specified amount depending upon the type asset (i.e., small tools, vehicles, and infrastructure) with a useful life of five years or more. Items purchased meeting the criteria are tracked in the asset management system.

**Cash Basis** - A basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**Cash Flow** - A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

**CDBG** - Community Development Block Grant – a federally funded program designed to assist low-income residents.

**Compensated Absences** - City employees are granted vacation and sick leave in varying amounts. The City records vested vacation and sick leave benefits as earned in the accounting records for GAAP basis only.

**Comprehensive Plan** - A long-term plan to control and direct the use and development of property in the City. It is also used to make strategic decisions regarding the water and sewage lines, infrastructure, and roads.

**Consumer Price Index** - A statistical description of price levels provided by the U. S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Debt Limit** - A maximum amount of debt that can be legally incurred.

**Debt Service Fund** - A governmental fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Department** - An administrative segment of the City that indicates management responsibility for an operation or a group of related activities within a functional area. Departments are the basic units of the budget.

**Depreciation** – The expensing of the cost of a capital asset over the estimated useful life of a capital asset. Only used in enterprise funds.

**Designated Contingency** - Funds set aside for a specific purpose by the City Commission to be used as needed.

**Disbursement** - Payment for goods or services received which results in a decrease in net financial resources; also referred to as expenditure.

**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 are 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.

**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.

**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.