

# CITY OF HENDERSON, KENTUCKY FISCAL 2013 BUDGET





# SECTION A

# INTRODUCTORY

# City of Henderson, Kentucky

## Fiscal 2013 Budget

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### *Mayor*

Steve Austin

### *City Commissioners*

William M. Farmer

Robert M. (Robby) Mills

Robert N. Pruitt

Alan C. Taylor

### *City Manager*

Russell R. Sights

### *Assistant City Manager*

William L. Newman, Jr.

### *Finance Director*

Robert Gunter

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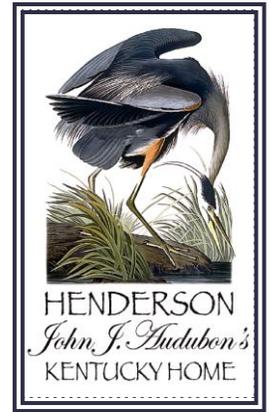


Steve Austin, Mayor

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 11, 2012

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

Gentlemen:

RE: Executive Summary – Fiscal 2013 Operating Budget

I am pleased to submit to you the fiscal year 2013 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 total budget for all funds is \$81,729,000 which is a decrease of \$6,438,000 from the total fiscal 2012 budget of \$88,167,000. Most of the decrease is in the Gas Fund which is down \$6,402,000 from last year due to lower natural gas prices.

The total fund balance reflected in the audit on June 30, 2011 for the General Fund was approximately \$6,998,000. The Finance Director has projected that the current fiscal year will conclude with General Fund expenditures exceeding revenues by \$250,000. With this projection, the fund balance for the General Fund should be approximately \$6,748,000 as of June 30, 2012.

I am recommending that \$787,000 or 11.7% of the fund balance be re-appropriated in the fiscal 2013 budget. If the \$787,000 is used during the year, the fund balance at June 30, 2013 will be approximately \$5,961,000.

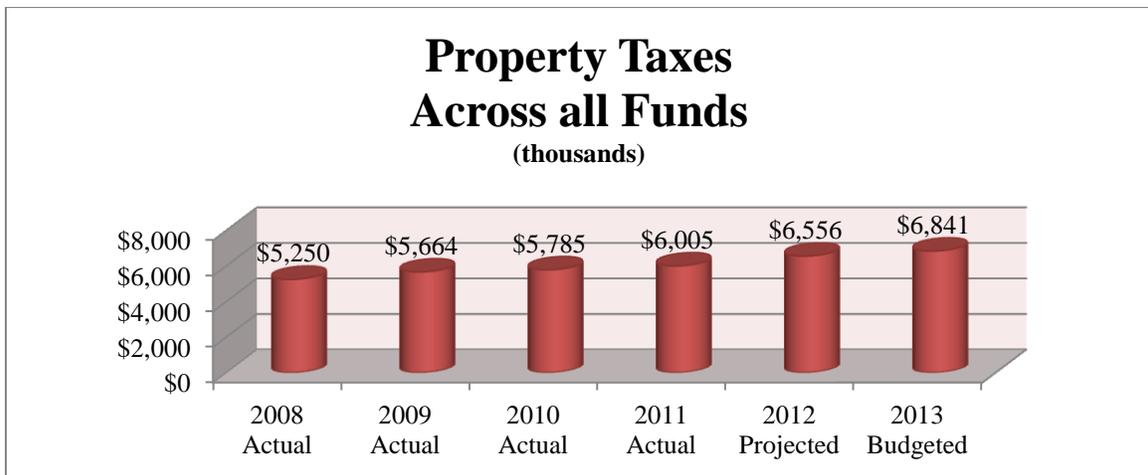


There are four major sections of the budget document: Introductory, Financial Information, Departmental Budgets, and Other Information. Each department or fund is shown in a separate tab in Section C: Departmental Budgets. The City of Henderson received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the third time for the fiscal year 2012 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 2013 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 \$25,038,000 in fiscal year 2013. This compares to \$24,685,000 in revenue for fiscal year 2012 with much of the increase due to property taxes. In addition, the re-appropriated amount of \$787,000 brings the total funding available for General Fund operations to \$25,825,000 representing a 0.2% decrease in funding compared to the previous fiscal year.

The amount budgeted for property taxes (\$6,840,000) reflects growth in the tax base that was seen in fiscal 2012 plus the 4% increase as allowed by statute. The chart below reflects the property tax revenue since fiscal 2008 for all funds.



**General Fund Expenditure Summary:**

General Fund expenditures in the proposed budget total \$25,825,000 which is a decrease of \$50,000 from the \$25,875,000 that was approved in the amended fiscal 2012 budget. During twenty-four budget meetings over eleven days, several members of the management team reviewed each division's budget. Requests for budget increases were reviewed and justified. In some cases, department heads were called back for additional and more detailed information. A great deal of study and inquiry has taken place prior to submitting this recommendation to you.

Pension costs continue to be a challenge. For fiscal 2013 there is a \$137,660 increase over the prior year. For the proposed budget, the City will budget a rate of 19.55% for non-hazardous employees and a rate of 37.60% for hazardous employees. The fiscal 2012 actual rates were 18.96% non-hazardous and 35.76% for hazardous. Based on the actual 2012 rates, the increases for fiscal 2012 are 3.1% and 5.1%, respectively.

Due to the changes implemented by the Board of Commissioners, the City will decrease the per employee annual allocation from \$16,000 to \$15,000 for health insurance benefits. I am hopeful that with a new third party administrator and switching to a national network, the City will continue to see additional savings.

### **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 25, 2012 for the paycheck dated July 12, 2012. Employees will also be considered for merit salary adjustments based on their annual performance reviews during the 2013 fiscal year. I am recommending that the maximum merit increase be 1%.

Two personnel related issues are recommended for consideration by the Board. The first is to upgrade two Communications Officer (pay grade 10) positions to Communications Lead-Shift Supervisors (pay grade 12). By upgrading two existing Communication Officer positions it will provide the Communications Center with personnel to cover supervisory needs on various shifts. These positions will perform both supervisory and operational duties. If approved, the positions would be filled following civil service internal promotions procedures.

The second consideration is to upgrade the Gas Department's Equipment Operator, Sr. positions from pay grade 11 to pay grade 12. There are three operators in this position and they are now using more specialized equipment like the potholing machine and the horizontal directional drill. Absent a Crew Leader, the Equipment Operator, Sr. will act in his absence.

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

The major project in the next year will be the construction work for the riverfront project. A number of other capital projects and initiatives are also included in this year's General Fund operating budget which will serve to enhance the City's ability to operate effectively as well as serve the citizens responsibly.

Some highlights of these initiatives follow:

Public Safety:

- Replace a set of Ampkus rescue equipment
- Replace the CAD server for 911 Emergency Communications

Technology Initiatives:

- Twenty-six (26) 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 compact excavator for ditch cleaning
- New maintenance/storage building for the landfill

Recreational Initiatives:

- Convert the existing tennis courts at Community Park into a new skate park if federal funding is approved
- Renovate the bathrooms at Atkinson Park

Facility Initiatives:

- Replacement of the phone system at the city building
- Enclosing the front entrance desk at the police station

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

- One pickup for the Engineering Division
- Two compact pickups for meter readers
- One small SUV for the Fire Department
- Four unmarked police vehicles
- One-ton dump truck for Traffic Control
- Two trucks for the Gas Department
- One dump truck for the Cemetery Fund
- One rear-loading truck for the Sanitation Fund

**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 \$266,910 represents a 1.7% decrease over the approved 2012 budget of \$271,570 with most of the decrease attributed to the turnover in personnel.

*Ambulance Service* – The budget request of \$272,560 represents a 3.0% increase from the approved 2012 budget of \$264,630.

*Henderson Tourism* – The budget for this transfer remains unchanged from the approved 2012 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 \$31,510 represents an increase of 21.5% compared to the 2012 request of \$25,930. Fiscal 2013 includes a three year contract for the renewal of the reverse 911 call system. Federal and State Emergency Management provide a share of the funding.

*Henderson City/County Air Board* – The budget request of \$125,000 represents an increase of 29.4% over the approved 2012 budget of \$96,620 with \$15,000 of the increase budgeted for a extension of a natural gas line.

*Northwest Kentucky Forward* – The budget request of \$48,000 is the same for last year. 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 \$156,660 represents a 2.8% decrease to the General Fund. Fiscal 2012 included the purchase of a capital item; however, fiscal 2013 included an additional \$50,000 in contractual expenses for Pictometry.

### **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 2013 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 Pennyrile Youth Soccer is included. There is an additional \$2,000 in capital budgeted for two new lights for PCMA and an additional \$12,500 for Henderson Recreation Association for improvements already approved by the Board of Commissioners.

## **Gas Fund**

Gas Fund expenses are proposed at \$16,704,000 a decrease of \$6,402,000 from fiscal 2012. This 27.7% decrease is primarily attributable to lower wholesale natural gas prices. The anticipated expense for natural gas is \$11,450,000.

The City of Henderson continues to be a participant in the Public Energy Authority of Kentucky (PEAK) which has served this community with stable supplies of natural gas since 1998. Energy prices for natural gas is at an all time low as reflected in this budget.

## **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 \$1,479,000, which is an increase of \$82,000 or 5.9% from fiscal 2012. The street overlay/sidewalk program has an increase of \$49,700 and accounts for 60.6% of the increase. There is also \$32,000 in additional funds budgeted for the design phase of Green River Road, which is scheduled for construction in the fall of 2013 or the spring of 2014.

## **Mass Transit Fund**

The Mass Transit Fund is proposed at \$1,387,000, a decrease of \$2,000 or 0.14%. 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 \$799,000 in fiscal 2013, or 57.6% 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 \$40,000, or 2.9% of total revenue. The remaining \$548,000 in revenue is the subsidy from the General Fund, and interest earned.

There are no major capital expenditures budgeted for fiscal 2013.

## **Sanitation Fund**

The Sanitation Fund incorporates all solid waste activities of the city including the transfer station and landfill operations. The Sanitation Fund budget expenditures total \$3,138,000 compared to \$2,925,000 in fiscal year 2012. This is an increase of \$213,000 or 7.3%. Fiscal 2013 includes the purchase of a new sanitation truck in the amount of \$125,000 and the construction of a new maintenance building at the landfill in the amount of \$21,800.

The Board of Commissioners passed a \$1.00 per month rate increase effective July 1, 2011 with automatic increases of \$1.00 on July 1, 2012 and \$1.00 on July 1, 2013. Revenue is budgeted at \$2,982,000 and includes the second 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. These charges provide 53.7 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.

### **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 2013 budget is proposed at \$444,000, an increase of \$20,000 compared to fiscal year 2012.

Revenues are set at \$198,000. Included in the revenue is \$197,000 in sales and services which reflects the increases recently approved by the Board of Commissioners. A transfer of \$90,000 from the perpetual care restricted funds and a transfer from the General Fund in the amount of \$156,000 will cover the cost of operating this enterprise. The fiscal 2013 budget includes the purchase of a new dump truck in the amount of \$32,500

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

The Community Development Block Grant Fund is proposed at \$397,000, an increase of \$20,000 from last year. The increase is attributable to an approximate \$56,000 carryover from fiscal 2012 to 2013. The HOME grants, totaling \$264,000, will provide resources to undertake the construction of 4 new homes next year.

Expenditures of \$661,000 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 \$7,141,000 in fiscal year 2013. This is a decrease of \$215,000, or 2.9% from the fiscal 2012 budget. Expenditures include \$6.2 million to pay health insurance claims and \$548,000 for plan administration expenses. The annual allocation for each employee enrolled in the program will decrease from a fiscal 2012 allocation of \$16,000 to \$15,000 per employee, a decrease of 6.3%.

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

No change is recommended in employee health insurance premiums, deductibles, or co-insurance. The premiums are \$600 per year for employees, \$1,200 for employees plus one, and \$1,800 for employees plus family.

We are excited to have Keystone/Latta as our health insurance broker and United Health Care (UHC) has our new Third Party Administrator (TPA).

### **Health Reimbursement Arrangement Fund**

The Health Reimbursement Arrangement (HRA) Fund is expected to have nearly \$120,000 in cash by the end of the current fiscal year. Due to the expanded options for employees enacted with the change in the health insurance plan, the claims for the 2013 fiscal year are expected to be approximately \$480,000. This is an increase of \$310,000 over fiscal 2012. 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, 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 and planning, the initial projects should be nearly completion in fiscal 2013. The City of Henderson will be issuing additional bonds on behalf of Henderson Water Utilities (HWU) with HWU reimbursing the City for the repayment of the bonds.

The Flood Mitigation Fund reflects the total expenses for drainage improvements using federal, state, county, and city funds. It shows the balance of funding available from the KIA grant that was awarded in fiscal 2008 and the EDA grant awarded in fiscal 2012.

The Bond Fund reflects the payment of obligations that are due during the fiscal year. The increase is due to the new bonds that were issued in December 2011 that were used for the construction of the new fire station and another issue closed in January 2012 that was used for Henderson Municipal Utilities downtown projects.

**Concluding Comments:**

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

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, 2011**

*Linda C. Danson Jeffrey R. Egan*

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, 2011. 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>
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%
2011	28,757	899,088	31,265	38.3	6,969	8.9%

**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 SIX FISCAL YEARS**

Employer	2006 (a)			2007			2008		
	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%
Henderson County Schools	3	121,608	8.59%	2	278,054	6.66%	2	297,595	7.10%
Gibbs	4	83,475	5.89%	4	201,997	4.84%	4	167,912	4.00%
City of Henderson	5	47,119	3.33%	5	115,414	2.77%	5	118,877	2.84%
Dana	2	111,294	7.86%	3	275,966	6.61%	3	249,417	5.95%
Big Rivers	8	26,063	1.84%	8	66,309	1.59%	6	76,604	1.83%
Wal-Mart	18	-	0.00%	11	-	0.00%	8	70,954	1.69%
Redbanks	13	-	0.00%	9	63,355	1.52%	10	64,275	1.53%
Henderson Community College	9	23,867	1.69%	10	61,073	1.46%	9	65,096	1.55%
Sunspring America	6	44,200	3.12%	6	100,056	2.40%	7	75,034	1.79%
Vincent Plastics	7	24,779	1.75%	7	71,215	1.71%	11	-	0.00%
Spartan Staffing	10	22,830	1.61%	22	-	0.00%	15	-	0.00%
Total		<u>\$ 669,628</u>	<u>47.28%</u>		<u>\$ 1,640,132</u>	<u>39.31%</u>		<u>\$ 1,619,491</u>	<u>38.63%</u>

**Note:**

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

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

Source: City of Henderson Occupational License Office

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

Employer	2009			2010			2011		
	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax
Methodist Hospital	1	\$ 468,120	11.65%	1	\$ 467,415	11.84%	1	\$ 468,695	11.58%
Henderson County Schools	2	306,117	7.62%	2	321,754	8.15%	2	321,922	7.96%
Gibbs	4	152,176	3.79%	3	162,702	4.12%	3	165,136	4.08%
City of Henderson	5	124,433	3.10%	4	161,027	4.08% (b)	4	163,558	4.04%
Dana	3	171,968	4.28%	5	133,290	3.38%	5	134,989	3.34%
Big Rivers	6	84,017	2.09%	6	107,244	2.72%	6	127,353	3.15%
Wal-Mart	7	79,145	1.97%	7	80,982	2.05%	7	78,704	1.95%
Redbanks	8	69,684	1.73%	8	73,480	1.86%	8	77,667	1.92%
Henderson Community College	10	64,076	1.60%	10	64,660	1.64%	9	68,000	1.68%
State of Kentucky	9	64,760	1.61%	9	68,515	1.74%	10	66,018	1.63%
Total		<u>\$ 1,584,496</u>	<u>39.44%</u>		<u>\$ 1,641,069</u>	<u>41.58%</u>		<u>\$ 1,672,042</u>	<u>41.32%</u>

**Note:**

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

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

Source: City of Henderson Occupational License Office

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

<u>Function / Program</u>	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>General Government</b>										
Administration	14.00	15.00	15.00	15.00	12.00 b	11.00	22.00 d	22.00	22.50 e	22.50
Finance	30.00	31.00	31.00	31.00	31.00	33.00 c	32.00	32.00	33.50 e	33.50
<b>Police</b>										
Officers	57.50	57.50	57.50	57.50	57.80	57.80	57.80	57.55	60.75 f	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	13.50	14.50	14.50	14.20	15.20	15.20	15.45	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	6.00	7.00	7.00	7.00	9.00 b	9.00	2.00 d	2.00	2.00	2.00
<b>Parks and Recreation</b>	13.00	14.00 a	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00
<b>Mass Transit</b>	11.00	12.00	12.00	12.00	12.00	12.00	13.00	14.00	14.00	14.00
<b>Gas System</b>	29.00	29.00	30.00	30.00	30.00	27.00	28.00	28.00	28.00	28.00
<b>Sanitation</b>	22.25	20.75	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50
<b>Cemetery</b>	4.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>Public Way Improvement</b>	37.75	37.25	37.50	37.50	37.50	37.50	35.50 d	35.50	35.50	35.50
<b>TOTAL</b>	304.00	308.00	307.00	307.00	306.00	305.00	307.00	308.00	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) Two positions from Henderson Water Utility were moved to the City.
- f) The City received funding from the Community Oriented Policing Service for three police officers.

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

<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	124
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	205	200
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	10,846	10,884
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	225	225
Number of service connections	10,566	10,649	10,649	11,156	11,156	10,792	10,793	10,782	10,846	10,844
Number of fire hydrants	1,082	1,087	1,087	939	939	988	1,007	1,020	1,030	1,084
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	247	249
Miles of service lines	*	*	128	129	129	129	129	129	129	127
Number of meters	10,158	10,158	10,150	10,095	10,030	10,008	10,000	9,652	9,532	9,470
<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	18	18

Source: Applicable Departments

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

\* - Data not available

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

<b>Function / Program</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>2011</b>
<b>Police</b>										
Physical arrests	6,195	4,096	5,776	3,827	3,696	3,759	3,793	3,519	3,183	2,615
Traffic violations	5,539	5,304	3,932	2,166	3,086	2,697	2,073	1,458	2,315	2,854
Parking violations	4,692	3,754	5,870	5,746	5,195	3,867	4,492	4,387	2,425	4,075
Calls for service	32,288	29,301	29,179	24,525	25,987	23,600	22,335	17,658	18,582	17,633
<b>Fire</b>										
Number of calls answered	1,715	1,642	1,753	1,964	1,831	1,995	1,938	2,142	1,972	2,007
Number of inspections performed	235	109	18	604	709	1,238	1,210	781	733	772
<b>Mass Transit</b>										
Number of routes	*	*	*	*	*	5	5	5	5	5
Fixed Route Passengers	*	*	*	*	*	101,683	108,817	121,058	114,154	138,603
Para transit Passengers	*	*	*	*	*	16,653	17,529	17,298	15,736	18,161
Wheelchair Usage	*	*	*	*	*	6,728	4,900	4,758	4,729	6,411
Miles of Service	*	*	*	*	*	202,885	216,852	222,297	227,937	242,024
<b>Wastewater System</b>										
Average daily treatment in 1,000 gallons	10,700	9,800	9,800	9,800	8,800	10,185	9,970	9,648	9,506	8,979
<b>Water System</b>										
Average daily consumption in 1,000 gallons	11,250	11,836	11,836	11,836	10,500	10,469	8,316	8,034	7,847	7,669

Source: Applicable Departments

\* - Data not available

# Directory of City Staff

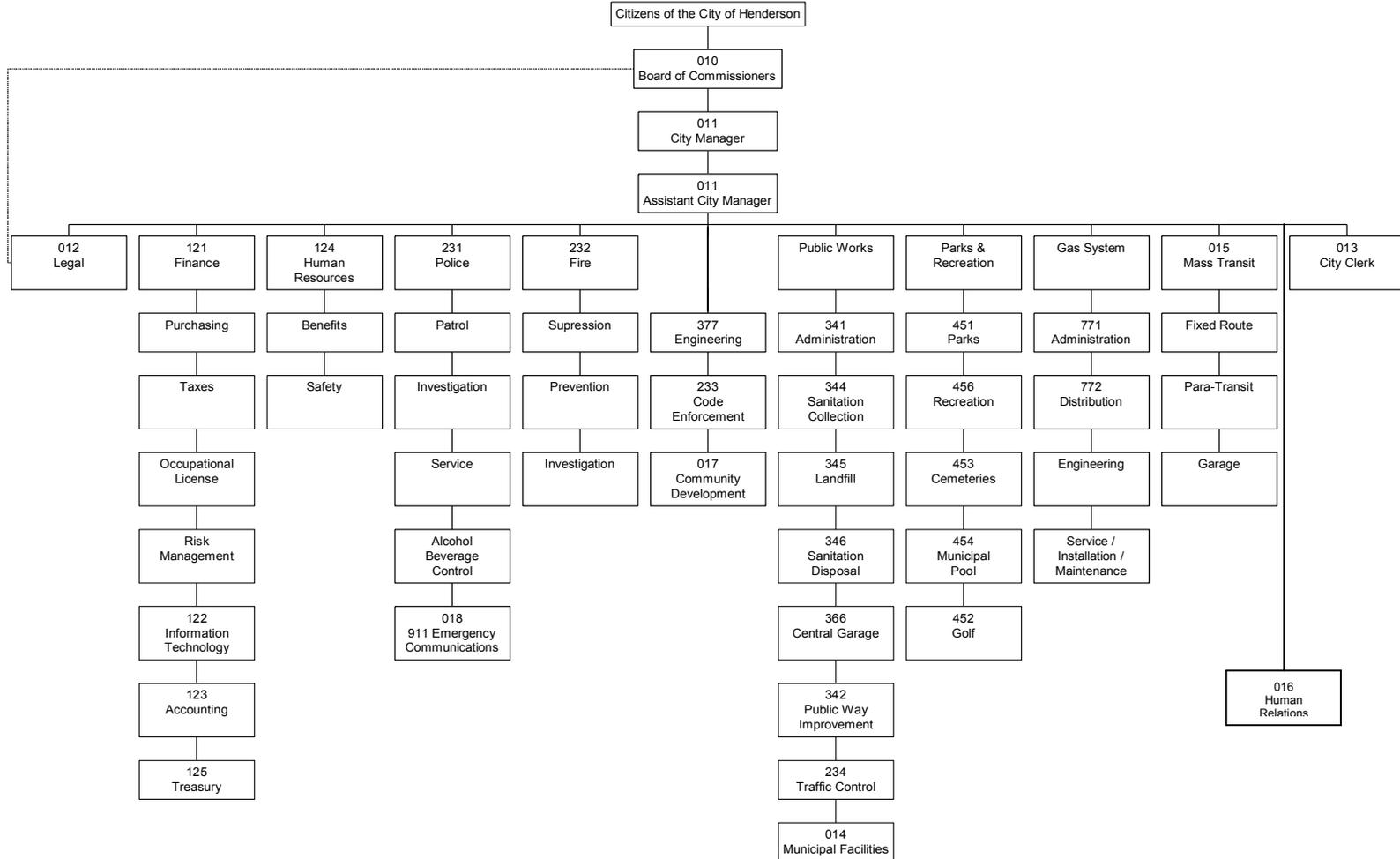
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City Manager	Russell R. Sights
Assistant City Manager	William L. Newman, Jr.
City Attorney	Joseph E. Ternes, Jr.
City Clerk	Carolyn Williams

## 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 2013**

- ❖ February 21, 2012      Fiscal 2012 mid-year budget review and discussion of fiscal 2013 budget
- ❖ March 5 – 9, 2012      Meeting with department heads to discuss budget packets and set goals
- ❖ March 5, 2012          Letters go out to agencies for their requests
- ❖ March 9, 2012          Letters go out to sport agencies for their requests
- ❖ April 2, 2012            Agency requests and departmental budgets are returned to the finance department.
- ❖ April 10, 2012          Outside Agency Ad-Hoc Committee meeting
- ❖ April 16, 2012          Sport Agency Applications are due
- ❖ April 16 – 27, 2012      Department head meetings
- ❖ April 24, 2012          Regular commission meeting: agency hearing / appeals
- ❖ April 27, 2012          Quasi-Governmental requests due
- ❖ May 11, 2012            Deliver proposed budget to Board of Commissioners
- ❖ May 15, 2012            Commission work session: discuss budget
- ❖ May 17, 2012            Called commission work session: if necessary
- ❖ June 12, 2012            Regular commission meeting: first reading of budget and public hearing on municipal aid and LGEA funds
- ❖ June 26, 2012            Regular commission meeting: second reading of budget

**Department Head Budget Meeting Schedule  
Preliminary Review  
For the Week of March 5 - March 9, 2012**

<b>Monday, March 5, 2012</b>	<b>Tuesday, March 6, 2012</b>	<b>Wednesday, March 7, 2012</b>	<b>Thursday, March 8, 2012</b>	<b>Friday, March 9, 2012</b>
2nd Floor Conference Room	2nd Floor Conference Room	2nd Floor Conference Room	2nd Floor Conference Room	2nd Floor Conference Room
8:30 AM - 9:30 AM Police	Fire	Finance		
9:30 AM - 10:30 AM Human Resources	City Commission & City Manager	Codes, Engineering, & CDBG	Parks & Recreation	
10:30 AM - 11:30 AM City Attorney	Clerk	Flood Mitigation and Canoe Creek	Public Works	
11:30 AM - 12:30 PM	Gas	HART		

**Department Head Budget Meeting Schedule  
Final Review  
For the Weeks of April 16, 2012 - April 27, 2012**

<b>Monday April 16, 2012</b>	<b>Tuesday April 17, 2012</b>	<b>Wednesday April 18, 2012</b>	<b>Thursday April 19, 2012</b>	<b>Friday April 20, 2012</b>
2nd Floor Conference Room	2nd Floor Conference Room	2nd Floor Conference Room	2nd Floor Conference Room	2nd Floor Conference Room
8:30 AM - 10:30 AM Police	Fire		Parks & Recreation	
10:30 AM - 11:30 AM Human Resources	City Commission & City Manager		Public Works	
1:30 PM - 3:30 PM			Gas	
<b>Monday April 23, 2012</b>	<b>Tuesday April 24, 2012</b>	<b>Wednesday April 25, 2012</b>	<b>Thursday April 26, 2012</b>	<b>Friday April 27, 2012</b>
2nd Floor Conference Room	2nd Floor Conference Room	2nd Floor Conference Room	2nd Floor Conference Room	2nd Floor Conference Room
8:30 AM - 10:30 AM HART	Codes, Engineering, & CDBG			
10:30 AM - 11:30 AM Finance	Flood Mitigation and Canoe Creek			

**City of Henderson  
Fiscal 2013 Budget Review  
Tuesday, May 15, 2012**

<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</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. 19-12

BUDGET AND APPROPRIATION ORDINANCE  
FOR THE FISCAL YEAR COMMENCING JULY 1,  
2012 AND ENDING JUNE 30, 2013 FOR THE CITY  
OF HENDERSON, KENTUCKY

WHEREAS, the City Manager has prepared a proposed Annual Budget for fiscal year commencing July 1, 2012, and ending June 30, 2013, pursuant to KRS 83A.150; and

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

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

1. The budget submitted to the Board of Commissioners by the City Manager is hereby adopted and approved and said budget is incorporated herein by reference, and three copies thereof, signed by the Mayor, shall be kept on file in the office of the City Clerk as part of the public record of the City.

2. There is hereby appropriated from the General and Special Fund Accounts of the City of Henderson and allocated to the various Funds of the City the following amounts:

<u>GENERAL FUND</u>	<u>FISCAL 2013 BUDGET APPROPRIATION</u>
GENERAL FUND EXPENDITURE TOTAL	\$22,552,000
TRANSFER TO PWI	701,000
TRANSFER TO MASS TRANSIT	548,000
TRANSFER TO SANITATION	47,000
TRANSFER TO EMERGENCY COMMUNICATIONS	386,000
TRANSFER TO POLICE & FIRE PENSION	433,000
TRANSFER TO CIVIL SERVICE PENSION	227,000
TRANSFER TO CEMETERY	156,000
TRANSFER TO BOND	775,000
TOTAL GENERAL FUND .....	\$25,825,000
NATURAL GAS FUND .....	\$16,704,000
HEALTH REIMBURSEMENT ARRANGEMENTS FUND .....	\$480,000
CIVIL SERVICE PENSION FUND .....	\$232,000
POLICE & FIRE PENSION FUND .....	\$434,000

PUBLICATION DATE: June 30, 2012

FIRST READING: 6/12/2012  
SECOND READING: 6/26/2012

CEMETERY FUND .....	\$444,000
HEALTH INSURANCE FUND.....	\$7,141,000
BOND FUND .....	\$2,386,000
PUBLIC WAY IMPROVEMENT FUND .....	\$1,479,000
CONSTRUCTION FUND .....	\$17,459,000
FLOOD MITIGATION FUND.....	\$2,754,000
HART OPERATING FUND .....	\$1,387,000
SANITATION FUND .....	\$3,138,000
EMERGENCY COMMUNICATIONS FUND .....	\$1,112,000
COMMUNITY DEVELOPMENT FUND .....	\$397,000
HOME FUND .....	\$264,000
POLICE INVESTIGATION FUND.....	\$80,000
JUSTICE ASSISTANCE GRANT FUND .....	\$13,000

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, 2012.

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

On roll call the vote stood:

Commissioner Farmer	<u>AYE</u>	Commissioner Taylor:	<u>AYE</u>
Commissioner Mills:	<u>AYE</u>	Mayor Austin:	<u>AYE</u>
Commissioner Pruitt:	<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 Robert M. Mills, that the ordinance be adopted.

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

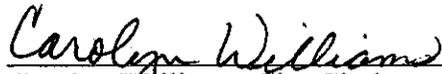
Commissioner Farmer: AYE      Commissioner Taylor: AYE  
Commissioner Mills: AYE      Mayor Austin: AYE  
Commissioner Pruitt: AYE

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

  
Steve Austin, Mayor

June 26, 2012  
Date

ATTEST:

  
Carolyn Williams, City Clerk

APPROVED AS TO FORM AND  
LEGALITY THIS 6<sup>th</sup> DAY OF  
JUNE, 2012.

By:   
Dawn S. Kelsey  
City Attorney

## **Governmental Accounting and Financial Reporting**

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

### **1) Governmental Funds**

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

Major Governmental Funds:

#### **General Fund**

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

#### **Bond Fund**

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

#### **Construction Fund**

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

In addition, the City has 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 2013, the nonmajor governmental funds of the City will consist of eight special revenue funds as described below.

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

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

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

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

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

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

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

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

**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 federal, state, and local funds set aside to address flooding in Henderson County. This is a joint venture between the City of Henderson and Henderson County and will have a separate audit; however, it is included in the City of Henderson's fiscal 2013 budget.

## **Financial Policies**

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

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

### **Budgetary Policies**

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

### **Revenue Policies**

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

## **Expenditure Policies**

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

## **Reserve Policies**

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

## **Debt Policies**

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

## **Investment and Cash Management Policies**

- All investments will address safety, liquidity and yield, in that order of priority.
- The City will purchase securities from qualified institutions and will invest only in direct obligations of the United States Government or in investments backed by the United States Government, or in any other investment allowed by Kentucky 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. Copies of the annual financial report will be made available on the city's website.
- The City will prepare an annual budget document that provides a basic understanding of the City's planned financial operations for the coming fiscal year. Copies of the budget will be made available on the city's website 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. Staff is already anticipating additional personnel, supplies, maintenance, insurance, and equipment expenses to maintain the additions. Based on the type of improvements and infrastructure, it is anticipated that the additional annual operating costs would be in a range of \$55,000 - \$65,000.

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

## **Summary of Outstanding Debt**

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

### **Description of Outstanding Debt**

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

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

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

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

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

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

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

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

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

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

#### **General Obligation Bonds – Series 2011A**

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

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

#### **General Obligation Bonds – Series 2012A**

During the year ended June 30, 2012, the City issued \$9,995,000 non-taxable bonds to pay costs of issuance, will be used 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 (the “System”), including (1) the renovation and upgrading of the City’s North Wastewater Treatment Plant and (2) the construction of a new 12 MGD North Fork Pump Station and approximately 2,400 feet of related 42” gravity sewer lines, as described under the heading “PURPOSES.”

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

#### **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, 2010 was approximately \$71.9 million.

	\$5,230,000 General Obligation Bonds Series 2007 3.625% - 4.000%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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	-	-	-
2031 - 32	-	-	-
	<b>\$ 4,030,000.00</b>	<b>\$ 1,179,101.24</b>	<b>\$ 5,209,101.24</b>

	\$10,125,000 General Obligation Bonds Series 2010A Build America Taxable Bonds 1.000% - 5.500%				
FISCAL YEAR	PRINCIPAL	INTEREST	IRS DIRECT PAY	NET INTEREST	TOTAL
2012 - 13	\$ 420,000.00	\$ 391,915.00	\$ (137,170.24)	\$ 254,744.76	\$ 674,744.76
2013 - 14	425,000.00	386,630.00	(135,320.49)	251,309.51	676,309.51
2014 - 15	430,000.00	380,107.50	(133,037.62)	247,069.88	677,069.88
2015 - 16	435,000.00	372,210.00	(130,273.50)	241,936.50	676,936.50
2016 - 17	440,000.00	362,800.00	(126,980.00)	235,820.00	675,820.00
2017 - 18	450,000.00	351,440.00	(123,004.00)	228,436.00	678,436.00
2018 - 19	455,000.00	338,315.00	(118,410.25)	219,904.75	674,904.75
2019 - 20	465,000.00	323,585.00	(113,254.75)	210,330.25	675,330.25
2020 - 21	480,000.00	306,440.00	(107,254.00)	199,186.00	679,186.00
2021 - 22	490,000.00	287,155.00	(100,504.25)	186,650.75	676,650.75
2022 - 23	505,000.00	266,000.00	(93,100.00)	172,900.00	677,900.00
2023 - 24	520,000.00	242,670.00	(84,934.50)	157,735.50	677,735.50
2024 - 25	535,000.00	215,737.50	(75,508.12)	140,229.38	675,229.38
2025 - 26	555,000.00	185,762.50	(65,016.87)	120,745.63	675,745.63
2026 - 27	575,000.00	154,687.50	(54,140.62)	100,546.88	675,546.88
2027 - 28	600,000.00	122,375.00	(42,831.24)	79,543.76	679,543.76
2028 - 29	620,000.00	88,825.00	(31,088.74)	57,736.26	677,736.26
2029 - 30	640,000.00	54,175.00	(18,961.24)	35,213.76	675,213.76
2030 - 31	665,000.00	18,287.50	(6,400.62)	11,886.88	676,886.88
2031 - 32	-	-	-	-	-
	<b>\$ 9,705,000.00</b>	<b>\$ 4,849,117.50</b>	<b>\$ (1,697,191.05)</b>	<b>\$ 3,151,926.45</b>	<b>\$ 12,856,926.45</b>

	\$3,605,000 General Obligation Bonds Series 2010B Non-taxable 2.000% - 3.500%			\$2,085,000 General Obligation Bonds Series 2011A 0.700% - 4.000%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2012 - 13	\$ 275,000.00	\$ 80,273.74	\$ 355,273.74	\$ 85,000.00	\$ 61,988.76	\$ 146,988.76
2013 - 14	285,000.00	74,673.74	359,673.74	85,000.00	61,266.26	146,266.26
2014 - 15	285,000.00	68,973.74	353,973.74	85,000.00	60,331.26	145,331.26
2015 - 16	295,000.00	63,173.74	358,173.74	85,000.00	58,971.26	143,971.26
2016 - 17	300,000.00	57,223.74	357,223.74	85,000.00	57,271.26	142,271.26
2017 - 18	315,000.00	50,758.75	365,758.75	90,000.00	55,521.26	145,521.26
2018 - 19	315,000.00	42,962.50	357,962.50	90,000.00	53,631.26	143,631.26
2019 - 20	320,000.00	34,231.26	354,231.26	95,000.00	51,453.76	146,453.76
2020 - 21	330,000.00	24,881.26	354,881.26	95,000.00	48,841.26	143,841.26
2021 - 22	190,000.00	16,843.75	206,843.75	100,000.00	45,916.26	145,916.26
2022 - 23	195,000.00	10,465.63	205,465.63	100,000.00	42,916.26	142,916.26
2023 - 24	205,000.00	3,587.50	208,587.50	105,000.00	39,775.63	144,775.63
2024 - 25	-	-	-	110,000.00	36,347.50	146,347.50
2025 - 26	-	-	-	110,000.00	32,580.00	142,580.00
2026 - 27	-	-	-	115,000.00	28,300.00	143,300.00
2027 - 28	-	-	-	120,000.00	23,600.00	143,600.00
2028 - 29	-	-	-	125,000.00	18,700.00	143,700.00
2029 - 30	-	-	-	130,000.00	13,600.00	143,600.00
2030 - 31	-	-	-	135,000.00	8,300.00	143,300.00
2031 - 32	-	-	-	140,000.00	2,800.00	142,800.00
	<b>\$ 3,310,000.00</b>	<b>\$ 528,049.35</b>	<b>\$ 3,838,049.35</b>	<b>\$ 2,085,000.00</b>	<b>\$ 802,111.99</b>	<b>\$ 2,887,111.99</b>

	\$9,995,000 General Obligation Bonds Series 2012A 1.000% - 3.400%			TOTAL		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	NET INTEREST	TOTAL
2012 - 13	\$ 415,000.00	\$ 236,557.50	\$ 651,557.50	\$ 1,460,000.00	\$ 788,221.00	\$ 2,248,221.00
2013 - 14	415,000.00	232,407.50	647,407.50	1,485,000.00	764,707.01	2,249,707.01
2014 - 15	420,000.00	228,232.50	648,232.50	1,505,000.00	739,619.88	2,244,619.88
2015 - 16	425,000.00	223,370.00	648,370.00	1,540,000.00	711,919.00	2,251,919.00
2016 - 17	435,000.00	216,257.50	651,257.50	1,570,000.00	679,790.00	2,249,790.00
2017 - 18	440,000.00	207,507.50	647,507.50	1,620,000.00	643,816.01	2,263,816.01
2018 - 19	450,000.00	198,607.50	648,607.50	1,645,000.00	604,348.51	2,249,348.51
2019 - 20	460,000.00	189,507.50	649,507.50	1,690,000.00	562,035.27	2,252,035.27
2020 - 21	470,000.00	180,207.50	650,207.50	1,735,000.00	516,066.02	2,251,066.02
2021 - 22	480,000.00	170,407.50	650,407.50	1,445,000.00	468,818.26	1,913,818.26
2022 - 23	490,000.00	159,488.75	649,488.75	1,485,000.00	427,370.64	1,912,370.64
2023 - 24	500,000.00	147,420.00	647,420.00	1,530,000.00	382,318.63	1,912,318.63
2024 - 25	515,000.00	134,217.50	649,217.50	1,370,000.00	336,594.38	1,706,594.38
2025 - 26	530,000.00	119,580.00	649,580.00	1,410,000.00	290,305.63	1,700,305.63
2026 - 27	545,000.00	103,720.00	648,720.00	1,455,000.00	241,366.88	1,696,366.88
2027 - 28	565,000.00	87,070.00	652,070.00	1,285,000.00	190,213.76	1,475,213.76
2028 - 29	580,000.00	69,532.50	649,532.50	1,325,000.00	145,968.76	1,470,968.76
2029 - 30	600,000.00	50,870.00	650,870.00	1,370,000.00	99,683.76	1,469,683.76
2030 - 31	620,000.00	31,195.00	651,195.00	1,420,000.00	51,381.88	1,471,381.88
2031 - 32	640,000.00	10,560.00	650,560.00	780,000.00	13,360.00	793,360.00
	<b>\$ 9,995,000.00</b>	<b>\$ 2,996,716.25</b>	<b>\$ 12,991,716.25</b>	<b>\$ 29,125,000.00</b>	<b>\$ 8,657,905.28</b>	<b>\$ 37,782,905.28</b>

**CITY OF HENDERSON**  
**DIRECT and OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**As of JUNE 30, 2011**

<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)	\$ 18,127,226	55.20% (b)	\$ 10,006,229
Henderson County (d)			
Henderson County Public Properties Corp.	5,570,000	55.20% (b)	<u>3,074,640</u>
Subtotal, overlapping debt			\$ 13,080,869
<b>City direct debt</b>			<u>18,000,000</u>
<b>Total direct and overlapping debt</b>			<u><u>\$ 31,080,869</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 2011.
- 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 <sup>d)</sup> Per Capita		Per Capita Income	Percentage of Personal Income
	General Obligation Bonds	Actual Taxable Value of Property	Actual Taxable Value of Property	Population	Per Capita	Bond Anticipation Note	Capital Leases	Capital Leases				
2002	-	\$ 1,237,987,000	0.00%	27,447	N/A		\$ 5,202,286	\$ 206,621	\$ 5,408,907	\$ 197	\$ 25,401	0.78%
2003	-	1,317,668,000	0.00%	27,502	N/A		4,648,680	157,474	4,806,154	175	25,401	0.69%
2004	-	1,356,348,000	0.00%	27,542	N/A		4,855,000 <sup>a)</sup>	106,690	4,961,690	180	25,356	0.71%
2005	-	1,374,606,000	0.00%	27,666	N/A		4,555,000	54,218	4,609,218	167	26,232	0.64%
2006	-	1,396,033,000	0.00%	27,666	N/A		4,534,667	-	4,534,667	164	26,232	0.62%
2007	\$ 5,230,000	1,423,495,000	0.37%	27,768	\$ 188		2,277,948	-	7,507,948 <sup>b)</sup>	270	26,232	1.03%
2008	5,005,000	1,486,361,000	0.34%	27,768	\$ 180		1,850,811	-	6,855,811	247	28,259	0.87%
2009	4,775,000	1,599,707,000	0.30%	27,933	\$ 171	1,583,737 <sup>c)</sup>	1,523,303	-	7,882,040	282	29,434	0.96%
2010	4,535,000	1,647,584,000	0.28%	27,952	\$ 162	1,583,737	1,405,000	-	7,523,737	269	31,265	0.86%
2011	18,000,000	1,747,829,333	1.03%	28,757	\$ 626	-	-	-	18,000,000	626	31,265	2.00%

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

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

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

Company	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>General Bonded</b>										
General bonded debt outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,230	\$ 5,005	\$ 4,775	\$ 18,000
Other bonded debt	-	-	-	-	-	-	-	-	1,584	-
Total	-	-	-	-	-	-	5,230	5,005	6,359	18,000
Estimated actual property value	\$ 1,317,668	\$ 1,356,348	\$ 1,374,606	\$ 1,374,606	\$ 1,396,033	\$ 1,423,495	\$ 1,486,361	\$ 1,599,707	\$ 1,647,584	\$ 1,747,829
Percentage of estimated actual property value	0%	0%	0%	0%	0%	0%	0.35%	0.31%	0.39%	1.03%
Population	27,447	27,447	27,502	27,542	27,666	27,666	27,768	27,768	27,933	28,757
Per capita	-	-	-	-	-	-	\$ 188	\$ 180	\$ 228	\$ 626
Less: Amounts set aside to repay general debt	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to debt limit	-	-	-	-	-	-	\$ 5,230	\$ 5,005	\$ 6,359	\$ 18,000
Debt Limit	\$ 76,428	\$ 79,229	\$ 81,108	\$ 84,424	\$ 87,125	\$ 91,271	\$ 100,736	\$ 105,167	\$ 107,144	\$ 107,909
Total net debt applicable to limit	\$ 5,202	\$ 5,202	\$ 4,649	\$ 4,855	\$ 4,555	\$ 4,535	\$ 7,508	\$ 6,856	\$ 7,524	\$ 18,000
Legal Debt Limit a)	\$ 71,226	\$ 74,027	\$ 76,459	\$ 79,569	\$ 82,570	\$ 86,736	\$ 93,228	\$ 98,311	\$ 99,620	\$ 89,909
Legal Debt Margin b)	\$ 71,226	\$ 74,027	\$ 76,459	\$ 79,569	\$ 82,570	\$ 86,736	\$ 87,998	\$ 93,306	\$ 93,261	\$ 71,909
Legal debt margin as a percentage of the debt limit	100%	100%	100%	100%	100%	100%	94.4%	94.9%	93.6%	80.0%

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

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

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

### Total Authorized Positions by Fund

	Fiscal Year			Fiscal Year			Fiscal Year		
	2011	2012	2013	2011	2012	2013	2011	2012	2013
	Full-Time			Part-Time			Temporary/Seasonal/On-Call		
General Fund									
Administration	22.50	22.25	23.25	2.00	2.00	2.00	0.00	0.00	0.00
Finance	33.50	32.75	32.75	2.00	4.00	4.00	0.00	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	20.00
Police	68.75	68.75	68.75	6.00	5.00	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	220.50	221.50	12.00	13.00	13.00	21.00	21.00	20.00
Gas System	28.00	28.00	27.00	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	4.00	4.00	4.00
<b>GRAND TOTAL</b>	<b>313.00</b>	<b>312.00</b>	<b>312.00</b>	<b>14.00</b>	<b>15.00</b>	<b>15.00</b>	<b>29.00</b>	<b>29.00</b>	<b>28.00</b>

## Administration Department

<b>PERSONNEL SCHEDULE</b> City Manager	Authorized Positions		
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<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 2011	Fiscal Year 2012	Fiscal Year 2013
<b><u>012</u></b>			
City Attorney	1	1	1
Staff Attorney	0	0	1
Legal Secretary	1	1	1
	2	2	3

<b>PERSONNEL SCHEDULE</b> City Clerk	Authorized Positions		
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<b><u>013</u></b>			
City Clerk	1	1	1
	1	1	1

<b>PERSONNEL SCHEDULE</b> Human Relations	Authorized Positions		
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<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 2011	Fiscal Year 2012	Fiscal Year 2013
<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 2011	Fiscal Year 2012	Fiscal Year 2013
<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)	0.25	0	0
Administrative Technician (Shared with Finance)	0	0.25	0.25
	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>

<b>PERSONNEL SCHEDULE</b> Code Enforcement	Authorized Positions		
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<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 2011	Fiscal Year 2012	Fiscal Year 2013
<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 2011	Fiscal Year 2012	Fiscal Year 2013
<b><u>121</u></b>			
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Administrative Secretary	1	1	1
Administrative Clerk	1	1	1
Occupational Tax Representative, Senior	1	1	1
Occupational Tax Representative, (Part-time)	1	1	1
Office Assistant (Shared with Human Resources)	0.25	0	0
Administrative Technician (Shared with H.R.)	0	0.25	0.25
	6.25	6.25	6.25

<b>PERSONNEL SCHEDULE</b> Information Technology	Authorized Positions		
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<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	1	1	1
	6	6	6

## Finance Department

<b>PERSONNEL SCHEDULE</b> Accounting	Authorized Positions		
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<b><u>123</u></b>			
Accounting Manager	1	1	1
Account Technician	2	2	2
Utility Billing Supervisor	1	1	1
Utilities Servicer	3	3	3
Meter Reader	4	4	4
Meter Reader (Part-time)	1	1	1
	12	12	12
<b>PERSONNEL SCHEDULE</b> Treasury	Authorized Positions		
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<b><u>125</u></b>			
HWU Accounting Manager	1	1	1
Revenue Supervisor	1	1	1
Account Technician, Senior	1	1	1
Account Technician	1	1	1
Account Representative	6	5	5
Account Representative (Part-time)	0	2	2
Office Assistant/Switchboard	1	1	1
Office Assistant (Shared with H.R.)	0.5	0	0
Administrative Technician (Shared with H.R.)	0	0.5	0.5
	11.5	12.5	12.5

## Fire Department

<b>PERSONNEL SCHEDULE</b> Fire <u>232</u>	Authorized Positions		
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
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 2011	Fiscal Year 2012	Fiscal Year 2013
<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
Seasonal Grounds / Maintenance Worker	0	0	1
	6.5	6.5	7.5

<b>PERSONNEL SCHEDULE</b> Golf	Authorized Positions		
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<b><u>452</u></b>			
Golf Course Maintenance Worker	1	1	1
Seasonal Grounds / Maintenance Worker	3	3	2
	4	4	3

<b>PERSONNEL SCHEDULE</b> Municipal Pool	Authorized Positions		
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<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
	18.25	18.25	18.25

<b>PERSONNEL SCHEDULE</b> Recreation	Authorized Positions		
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<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
	7.25	7.25	7.25

## Police Department

PERSONNEL SCHEDULE Police	Authorized Positions		
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<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	6	6
Police Identification Officer	1	0	0
Police Officer	39	39	39
Police Officer (COPS Grant)	3	3	3
Parking Enforcement Officer	1	1	1
School Crossing Guard	6	5	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	73.75	73.75

## Public Works Department

<b>PERSONNEL SCHEDULE</b> Public Works Administration	Authorized Positions		
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<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 2011	Fiscal Year 2012	Fiscal Year 2013
<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 2011	Fiscal Year 2012	Fiscal Year 2013
<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 2011	Fiscal Year 2012	Fiscal Year 2013
<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 2011	Fiscal Year 2012	Fiscal Year 2013
<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	1	1	0
	<b>5</b>	<b>5</b>	<b>4</b>

<b>PERSONNEL SCHEDULE</b> Gas Distribution			
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<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	3	3	3
Gas System Worker	3	3	3
Seasonal Gas System Worker	3	3	3
	<b>26</b>	<b>26</b>	<b>26</b>

## Cemetery Fund

<b>PERSONNEL SCHEDULE</b> Cemeteries	Authorized Positions		
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<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 2011	Fiscal Year 2012	Fiscal Year 2013
<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 2011	Fiscal Year 2012	Fiscal Year 2013
<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 2011	Fiscal Year 2012	Fiscal Year 2013
<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 2011	Fiscal Year 2012	Fiscal Year 2013
<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 2011	Fiscal Year 2012	Fiscal Year 2013
<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 2011	Fiscal Year 2012	Fiscal Year 2013
<b><u>018</u></b>			
Police Major	0.25	0.25	0.25
Communications Supervisor	1	1	1
Lead Communications Officer	0	0	2
Communications Officer	14	14	12
Communications Officer (on-call)	4	4	4
	19.25	19.25	19.25

**City of Henderson, Kentucky**  
**Grade & Salary Ranges**  
**Effective July 1, 2012**

<u>Grade</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
1	17,540.08	21,048.78	25,432.69
2	18,578.40	22,292.97	26,937.85
3	19,615.61	23,538.30	28,443.04
4	20,653.94	24,783.59	29,947.08
5	21,691.13	26,028.90	31,452.26
6	22,727.19	27,274.21	32,955.18
7	23,766.64	28,519.54	34,461.47
8	24,802.71	29,763.70	35,964.39
9	25,841.04	31,009.03	37,469.57
10	26,878.23	32,254.34	38,974.73
11	27,916.54	33,498.50	40,477.65
12	28,953.75	34,744.94	41,982.83
13	29,990.95	35,989.14	43,486.87
13.5	32,537.83	38,011.79	43,486.87
14	31,029.28	37,234.46	44,993.19
15	32,066.46	38,479.76	46,494.98
15.5	33,235.27	39,865.68	46,494.98
16	33,103.66	39,723.96	48,000.13
17	34,141.99	40,969.26	49,505.32
18	35,179.19	42,214.57	51,010.48
19	36,216.39	43,459.88	52,514.54
20	37,253.58	44,705.19	54,017.47
21	38,291.90	45,950.51	55,523.76
22	39,329.08	47,194.69	57,026.68
23	40,366.29	48,439.99	58,531.84
24	41,404.62	49,685.31	60,037.02
25	42,441.82	50,929.49	61,541.06
26	43,480.13	52,175.92	63,045.11
27	44,516.20	53,855.47	64,549.15
28	45,555.64	54,665.43	66,055.47
29	46,591.72	55,910.72	67,557.25
30	47,631.16	57,156.05	69,064.70
31	48,667.22	58,400.24	70,567.60
32	49,705.55	59,645.53	72,072.78
33	50,742.75	60,890.85	73,576.82
34	51,778.82	62,136.17	75,079.73
35	52,818.27	63,381.47	76,586.05
36	53,854.33	64,625.66	78,090.08
37	54,893.78	65,872.09	79,595.25
38	55,929.85	67,116.28	81,099.30
39	56,968.18	68,360.46	82,603.36
40	58,005.36	69,606.90	84,107.40
41	59,042.57	70,851.09	85,611.46
42	60,080.90	72,096.40	87,117.75
43	61,118.09	73,341.72	88,620.66
44	62,156.41	74,587.01	90,126.96
45	63,193.60	75,831.20	91,629.89
46	64,230.82	77,076.51	93,135.06
47	65,268.00	78,321.82	94,640.22
48	66,305.19	79,567.12	96,142.04
49	67,343.53	80,812.45	97,648.33
50	68,380.72	82,056.63	99,152.37

## City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
<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	E
9000	21	Assistant to the City Manager	E
<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
1305	12	Communications Officer, Lead	N
1310	18	Communications Supervisor	E
8100	16	Community Development Specialist	N
0211	15	Computer Operator	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
2301	19	Engineering Aide	N
2302	24	Engineering Assistant	E
3104	13	Engineering Technician	N
4040	9	Equipment Operator	N
4041	11	Equipment Operator, Senior	N
0010	17	Executive Assistant	N
8020	21	Executive Director, Human Relations Commission	E

## City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
<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
3001	12	Gas System Equipment Operator	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
4303	17	HWU Construction Crew Leader	N
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
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

## City of Henderson, Kentucky Job Classifications & Grades

<b>Code</b>	<b>Grade</b>	<b>Classification Title</b>	<b><u>FLSA</u></b>
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
<b>I</b>			
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
<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
1005	13.5	Police Identification Officer	N
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

## City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
<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

Code	Grade	Classification Title	FLSA
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
1305	12	Communications Officer, Lead	N
3001	12	Gas System Equipment Operator	N
0508	12	Human Resources Assistant	N
3303	12	Utilities Servicer	N
3104	13	Engineering Technician	N
3102	13	Gas Measurement Technician, Senior	N

## City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
3104	13	HWU Engineering Technician	N
0210	13	Information Technology Operations Technician	N
0064	13	Legal Secretary	N
6104	13	Municipal Facilities Worker	N
1102	13.5	Firefighter	N
1100	13.5	Firefighter-In-Training (hrly)	N
1101	13.5	Firefighter-In-Training (shift)	N
1005	13.5	Police Identification Officer	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
0211	15	Computer Operator	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
4303	17	HWU Construction Crew Leader	N
4302	17	HWU Utility System Crew Leader	N
4304	17	HWU Utility System Specialist	N
7010	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

## City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
1008	18	Police Sergeant	N
2301	19	Engineering Aide	N
1106	20	Fire Captain	N
0515	20	Safety & Training Coordinator	N
9000	21	Assistant to the City Manager	E
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	E
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

## City of Henderson, Kentucky Job Classifications & Grades

<b>Code</b>	<b>Grade</b>	<b>Classification Title</b>	<b>FLSA</b>
0320	43	Director, Finance	E
4120	43	Director, Public Works	E
1120	43	Fire Chief	E
4343	43	HWU Chief Financial Officer	E
9020	44	General Counsel	E
1020	44	Police Chief	E
3020	45	Director, Gas System	E

GENERAL FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Taxes	\$ 16,276,069	\$ 16,238,064	\$ 17,058,180	\$ 16,572,300	\$ 17,394,700	\$ 822,400	5.0%
Service Charges & Fees	502,106	539,258	541,800	511,300	531,600	20,300	4.0%
Fines	15,010	21,621	23,800	21,200	23,100	1,900	9.0%
Licenses & Permits	88,624	102,046	71,300	85,000	80,000	(5,000)	-5.9%
Rents & Concessions	109,702	118,486	111,870	123,400	121,600	(1,800)	-1.5%
Sales of Surplus Property	90,162	1,169,230	(89,950)	17,000	17,500	500	2.9%
Other	3,367,664	4,071,965	3,492,020	4,221,100	3,732,800	(488,300)	-11.6%
In Lieu of Tax Payments	3,132,438	3,133,600	3,136,189	3,133,700	3,136,700	3,000	0.1%
Reserved Fund Balance	-	-	-	295,000	147,000	(148,000)	-50.2%
Unreserved Fund Balance	-	-	-	895,000	640,000	(255,000)	-28.5%
<b>Total Revenue</b>	<b>\$ 23,581,775</b>	<b>\$ 25,394,270</b>	<b>\$ 24,345,209</b>	<b>\$ 25,875,000</b>	<b>\$ 25,825,000</b>	<b>\$ (50,000)</b>	<b>-0.2%</b>
<b>Expenditures:</b>							
Personnel Services	\$ 15,720,606	\$ 16,660,809	\$ 16,839,745	\$ 17,379,320	\$ 17,289,390	\$ (89,930)	-0.5%
Supplies	636,700	716,974	776,201	851,370	842,960	(8,410)	-1.0%
Maintenance	540,972	682,859	669,385	662,870	691,750	28,880	4.4%
Services	1,919,675	1,862,968	2,002,744	2,134,070	2,692,010	557,940	26.1%
Sundry	412,148	405,306	409,250	397,250	450,750	53,500	13.5%
Debt	194,970	131,967	-	173,410	-	(173,410)	-100.0%
Capital	536,383	1,168,078	1,047,884	1,104,180	486,080	(618,100)	-56.0%
Transfers	1,873,726	3,795,882	2,850,000	3,172,530	3,372,060	199,530	6.3%
<b>Total Expenditures</b>	<b>\$ 21,835,180</b>	<b>\$ 25,424,843</b>	<b>\$ 24,595,209</b>	<b>\$ 25,875,000</b>	<b>\$ 25,825,000</b>	<b>\$ (50,000)</b>	<b>-0.2%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,746,595	\$ (30,573)	\$ (250,000)	\$ -	\$ -		
Fund Balance 7/1	\$ 5,282,076	\$ 7,028,671	\$ 6,998,098	\$ 6,998,098	\$ 6,748,098		
Fund Balance 6/30	\$ 7,028,671	\$ 6,998,098	\$ 6,748,098	\$ 6,998,098	\$ 6,748,098		

GAS FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Gas Sales	\$ 20,094,824	\$ 18,886,442	\$ 15,500,000	\$ 22,736,000	\$ 15,450,000	\$ (7,286,000)	-32.0%
Penalties	116,438	92,452	45,500	75,000	60,000	(15,000)	-20.0%
Taxable Sales	4,622	1,426	3,100	1,500	1,600	100	6.7%
Service / Main Lines	22,359	12,010	18,850	4,000	34,000	30,000	750.0%
Service Charges	14,367	13,348	12,000	14,500	12,000	(2,500)	-17.2%
Interest	54,787	64,526	39,000	40,000	38,900	(1,100)	-2.8%
Other	185,335	84,633	39,000	10,000	32,500	22,500	225.0%
Sale of Surplus Property	-	2,134	-	-	-	-	N/A
PEAK Rebate	85,014	219,684	269,000	225,000	205,000	(20,000)	-8.9%
Transportation/Adm. Fee	2,383	-	-	-	-	-	N/A
Unreserved Fund Balance	-	-	700,000	-	650,000	650,000	N/A
<b>Total Revenue</b>	<b>\$ 20,580,129</b>	<b>\$ 19,376,655</b>	<b>\$ 16,626,450</b>	<b>\$ 23,106,000</b>	<b>\$ 16,484,000</b>	<b>\$ (6,622,000)</b>	<b>-28.7%</b>
<b>Expenditures:</b>							
Personnel Services	\$ 1,650,651	\$ 1,796,083	\$ 1,753,784	\$ 1,991,130	\$ 1,901,340	\$ (89,790)	-4.5%
Cost of Natural Gas	15,871,388	14,711,705	11,700,000	17,615,000	11,450,000	(6,165,000)	-35.0%
Supplies	78,965	86,955	85,950	99,710	104,070	4,360	4.4%
Maintenance	269,212	331,615	274,560	337,570	297,350	(40,220)	-11.9%
Services	134,779	156,851	167,690	224,110	200,690	(23,420)	-10.5%
Sundry	2,483,922	2,529,759	2,533,620	2,586,850	2,590,800	3,950	0.2%
Capital	16,073	11,468	122,040	251,630	159,750	(91,880)	-36.5%
<b>Total Expenditures</b>	<b>\$ 20,504,990</b>	<b>\$ 19,624,436</b>	<b>\$ 16,637,644</b>	<b>\$ 23,106,000</b>	<b>\$ 16,704,000</b>	<b>\$ (6,402,000)</b>	<b>-27.7%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 75,139	\$ (247,781)	\$ (11,194)	\$ -	\$ (220,000)		
Fund Balance 7/1	\$ 7,480,233	\$ 7,555,372	\$ 7,307,591	\$ 7,307,591	\$ 7,296,397		
Fund Balance 6/30	\$ 7,555,372	\$ 7,307,591	\$ 7,296,397	\$ 7,307,591	\$ 7,076,397		

PUBLIC WAY IMPROVEMENT FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Interest	\$ 137	\$ 299	\$ 436	\$ 200	\$ 300	\$ 100	50.0%
Municipal Aid	525,449	575,656	570,000	525,800	570,000	44,200	8.4%
Local Gov't Economic Assist.	116,995	132,052	151,780	131,000	152,000	21,000	16.0%
Henderson Water Utility	92,895	77,591	50,000	50,000	50,200	200	0.4%
Miscellaneous	6,872	5,382	5,500	5,000	5,500	500	10.0%
Transfer from General	543,000	582,000	550,000	685,000	701,000	16,000	2.3%
<b>Total Revenue</b>	<b>\$ 1,285,348</b>	<b>\$ 1,372,980</b>	<b>\$ 1,327,716</b>	<b>\$ 1,397,000</b>	<b>\$ 1,479,000</b>	<b>\$ 82,000</b>	<b>5.9%</b>
<b>Expenditures:</b>							
Personnel Services	\$ 643,736	\$ 674,052	\$ 655,965	\$ 692,540	\$ 689,360	\$ (3,180)	-0.5%
Supplies	56,053	63,062	52,900	77,700	79,360	1,660	2.1%
Maintenance	534,638	541,445	585,000	593,300	643,000	49,700	8.4%
Services	9,668	16,664	11,740	12,460	44,280	31,820	255.4%
Sundry	22,234	20,540	21,950	21,000	23,000	2,000	9.5%
<b>Total Expenditures</b>	<b>\$ 1,266,329</b>	<b>\$ 1,315,763</b>	<b>\$ 1,327,555</b>	<b>\$ 1,397,000</b>	<b>\$ 1,479,000</b>	<b>\$ 82,000</b>	<b>5.9%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 19,019	\$ 57,217	\$ 161	\$ -	\$ -		
Fund Balance 7/1	\$ 6,637	\$ 25,656	\$ 82,873	\$ 82,873	\$ 83,034		
Fund Balance 6/30	\$ 25,656	\$ 82,873	\$ 83,034	\$ 82,873	\$ 83,034		

SANITATION FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Collection Fees	\$ 1,910,843	\$ 2,033,789	\$ 2,100,500	\$ 2,129,000	\$ 2,216,000	\$ 87,000	4.1%
Transfer Station Fees	276,209	357,281	432,000	345,000	432,000	87,000	25.2%
Recycling Fees	121,778	123,793	124,900	122,000	124,000	2,000	1.6%
Interest	57,700	42,110	42,100	19,160	38,180	19,020	99.3%
Sale of Scrap and Equipment	30,339	54,505	29,600	28,000	28,000	-	0.0%
Revenue from County	87,120	89,300	91,540	91,540	93,820	2,280	2.5%
Transfer from General	207,000	194,000	-	-	47,000	47,000	N/A
Other	3,321	6,414	2,750	5,300	3,000	(2,300)	-43.4%
<b>Total Revenue</b>	<b>\$ 2,694,310</b>	<b>\$ 2,901,192</b>	<b>\$ 2,823,390</b>	<b>\$ 2,740,000</b>	<b>\$ 2,982,000</b>	<b>\$ 242,000</b>	<b>8.8%</b>
<b>Expenditures:</b>							
Personnel Services	\$ 1,012,239	\$ 1,067,859	\$ 1,051,476	\$ 1,088,820	\$ 1,082,725	\$ (6,095)	-0.6%
Supplies	75,782	84,207	106,273	102,740	116,125	13,385	13.0%
Maintenance	124,131	123,561	147,100	158,500	141,770	(16,730)	-10.6%
Services	1,246,184	1,375,369	1,437,250	1,352,670	1,438,310	85,640	6.3%
Sundry	151,174	167,405	163,270	222,270	212,270	(10,000)	-4.5%
Capital	-	-	-	-	146,800	146,800	N/A
<b>Total Expenditures</b>	<b>\$ 2,609,510</b>	<b>\$ 2,818,401</b>	<b>\$ 2,905,369</b>	<b>\$ 2,925,000</b>	<b>\$ 3,138,000</b>	<b>\$ 213,000</b>	<b>7.3%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 84,800	\$ 82,791	\$ (81,979)	\$ (185,000)	\$ (156,000)		
Fund Balance 7/1	\$ (757,483)	\$ (672,683)	\$ (589,892)	\$ (589,892)	\$ (671,871)		
Fund Balance 6/30	\$ (672,683)	\$ (589,892)	\$ (671,871)	\$ (774,892)	\$ (827,871)		

MASS TRANSIT FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
Revenues:							
Bus Fares	\$ 36,104	\$ 38,664	\$ 40,000	\$ 36,000	\$ 40,000	\$ 4,000	11.1%
FTA Grant	958,176	715,222	885,000	779,540	765,000	(14,540)	-1.9%
State Grant	29,369	52,460	33,800	33,800	30,000	(3,800)	-11.2%
Local Share (General Fund)	487,000	552,200	584,000	535,000	548,000	13,000	2.4%
Interest	302	208	110	660	-	-	0.0%
Other	12,025	8,056	16,407	4,000	4,000	-	0.0%
<b>Total Revenue</b>	<b>\$ 1,522,976</b>	<b>\$ 1,366,810</b>	<b>\$ 1,559,317</b>	<b>\$ 1,389,000</b>	<b>\$ 1,387,000</b>	<b>\$ (1,340)</b>	<b>-0.1%</b>
Expenditures:							
Personnel Services	\$ 874,674	\$ 914,401	\$ 931,747	\$ 964,430	\$ 968,630	\$ 4,200	0.4%
Supplies	81,603	98,459	125,920	109,230	140,020	30,790	28.2%
Maintenance	57,568	75,516	64,200	74,200	71,200	(3,000)	-4.0%
Services	129,575	140,055	137,142	162,160	163,850	1,690	1.0%
Sundry	39,366	40,689	34,140	34,780	36,300	1,520	4.4%
Capital	367,191	56,303	265,812	266,200	7,000	(259,200)	-97.4%
<b>Total Expenditures</b>	<b>\$ 1,549,977</b>	<b>\$ 1,325,423</b>	<b>\$ 1,558,961</b>	<b>\$ 1,611,000</b>	<b>\$ 1,387,000</b>	<b>\$ (224,000)</b>	<b>-13.9%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (27,001)	\$ 41,387	\$ 356	\$ (222,000)	\$ -		
Fund Balance 7/1	\$ 120,210	\$ 93,209	\$ 134,596	\$ 134,596	\$ 134,952		
Fund Balance 6/30	\$ 93,209	\$ 134,596	\$ 134,952	\$ (87,404)	\$ 134,952		

EMERGENCY COMMUNICATIONS FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
Revenues:							
911 Telephone Revenue	\$ 410,375	\$ 436,359	\$ 416,500	\$ 467,000	\$ 417,000	\$ (50,000)	-10.7%
911 Wireless Revenue	191,145	171,846	177,500	200,000	180,000	(20,000)	-10.0%
State Grant	-	55,573	-	-	-	-	N/A
Transfer from General	231,500	288,000	282,000	319,000	386,000	67,000	21.0%
Revenue from County	82,586	90,607	94,000	106,000	129,000	23,000	21.7%
Interest	98	121	-	-	-	-	N/A
<b>Total Revenue</b>	<b>\$ 915,704</b>	<b>\$ 1,042,506</b>	<b>\$ 970,000</b>	<b>\$ 1,092,000</b>	<b>\$ 1,112,000</b>	<b>\$ 20,000</b>	<b>1.8%</b>
Expenditures:							
Personnel Services	\$ 731,363	\$ 779,435	\$ 771,537	\$ 896,110	\$ 902,310	\$ 6,200	0.7%
Supplies	10,036	10,768	22,830	20,830	9,630	(11,200)	-53.8%
Maintenance	35,136	39,760	36,000	33,230	36,930	3,700	11.1%
Services	111,813	137,768	139,280	141,830	140,830	(1,000)	-0.7%
Capital	-	58,596	-	-	22,300	22,300	N/A
<b>Total Expenditures</b>	<b>\$ 888,348</b>	<b>\$ 1,026,327</b>	<b>\$ 969,647</b>	<b>\$ 1,092,000</b>	<b>\$ 1,112,000</b>	<b>\$ 20,000</b>	<b>1.8%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 27,356	\$ 16,179	\$ 353	\$ -	\$ -		
Fund Balance 7/1	\$ 44,490	\$ 71,846	\$ 88,025	\$ 88,025	\$ 88,378		
Fund Balance 6/30	\$ 71,846	\$ 88,025	\$ 88,378	\$ 88,025	\$ 88,378		

CIVIL SERVICE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Interest (Net of Trustee Fees)	\$ 897	\$ 67	\$ 2	\$ -	\$ -	\$ -	N/A
Employee Contributions	2,234	2,106	2,160	2,400	2,400	-	0.0%
Employer Match	2,234	2,106	2,160	2,400	2,400	-	0.0%
Transfer from General	-	149,000	224,000	239,000	227,000	(12,000)	-5.0%
Taxes	10,352	1,517	300	200	200	-	0.0%
<b>Total Revenues</b>	<b>\$ 15,717</b>	<b>\$ 154,796</b>	<b>\$ 228,622</b>	<b>\$ 244,000</b>	<b>\$ 232,000</b>	<b>\$ (12,000)</b>	<b>-4.9%</b>
<b>Expenditures:</b>							
Pension Benefits	\$ 212,341	\$ 210,107	\$ 202,130	\$ 216,970	\$ 205,900	\$ (11,070)	-5.1%
Health Benefits	18,152	21,334	23,000	24,000	23,000	(1,000)	-4.2%
Other	2,844	2,544	2,782	3,030	3,100	70	2.3%
<b>Total Expenditures</b>	<b>\$ 233,337</b>	<b>\$ 233,985</b>	<b>\$ 227,912</b>	<b>\$ 244,000</b>	<b>\$ 232,000</b>	<b>\$ (12,000)</b>	<b>-4.9%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (217,620)	\$ (79,189)	\$ 710	\$ -	\$ -		
Fund Balance 7/1	\$ 292,282	\$ 74,662	\$ (4,527)	\$ (4,527)	\$ (3,817)		
Fund Balance 6/30	\$ 74,662	\$ (4,527)	\$ (3,817)	\$ (4,527)	\$ (3,817)		

POLICE & FIRE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Interest (Net of Trustee Fees)	\$ 2,827	\$ 34	\$ 1	\$ -	\$ -	\$ -	N/A
Transfer from General	5,000	422,700	415,000	420,000	433,000	13,000	3.1%
Taxes	16,083	2,075	1,000	1,000	1,000	-	0.0%
Contributions	192	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 24,102</b>	<b>\$ 424,809</b>	<b>\$ 416,001</b>	<b>\$ 421,000</b>	<b>\$ 434,000</b>	<b>\$ 13,000</b>	<b>3.1%</b>
<b>Expenditures:</b>							
Pension Benefits	\$ 377,416	\$ 372,917	\$ 368,090	\$ 371,900	\$ 383,900	\$ 12,000	3.2%
Other	2,675	2,813	2,782	3,100	3,100	-	0.0%
Health Insurance Benefits	36,797	46,128	45,000	46,000	47,000	1,000	2.2%
<b>Total Expenditures</b>	<b>\$ 416,888</b>	<b>\$ 421,858</b>	<b>\$ 415,872</b>	<b>\$ 421,000</b>	<b>\$ 434,000</b>	<b>\$ 13,000</b>	<b>3.1%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (392,786)	\$ 2,951	\$ 129	\$ -	\$ -		
Fund Balance 7/1	\$ 380,205	\$ (12,581)	\$ (9,630)	\$ (9,630)	\$ (9,501)		
Fund Balance 6/30	\$ (12,581)	\$ (9,630)	\$ (9,501)	\$ (9,630)	\$ (9,501)		

HEALTH INSURANCE FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Interest	\$ 1,244	\$ 1,465	\$ 1,140	\$ 1,000	\$ 1,000	\$ -	0.0%
Employee Contributions	36,824	129,707	214,660	123,000	420,000	297,000	241.5%
Premiums - Planning/GIS	14,300	15,750	4,003	16,000	-	(16,000)	-100.0%
Premiums - Water	1,122,675	1,273,000	1,318,000	1,392,000	1,305,000	(87,000)	-6.3%
Premiums - Power & Light	564,825	639,350	621,330	656,000	615,000	(41,000)	-6.3%
Premiums - 911	164,499	184,987	192,000	244,000	228,750	(15,250)	-6.3%
Premiums - DSC	256,400	291,375	295,999	284,000	277,500	(6,500)	-2.3%
Premiums - General Fund	3,086,001	3,510,425	3,506,179	3,704,000	3,442,500	(261,500)	-7.1%
Premiums - Gas Fund	371,000	413,500	397,090	460,000	405,000	(55,000)	-12.0%
Premiums - HART	191,800	220,500	223,999	224,000	210,000	(14,000)	-6.3%
Premiums - PWI	153,000	168,812	177,956	188,000	176,250	(11,750)	-6.3%
Premiums - Cemetery Fund	57,200	63,000	64,000	64,000	60,000	(4,000)	-6.3%
<b>Total Revenue</b>	<b>\$ 6,019,768</b>	<b>\$ 6,911,871</b>	<b>\$ 7,016,356</b>	<b>\$ 7,356,000</b>	<b>\$ 7,141,000</b>	<b>\$ (215,000)</b>	<b>-2.9%</b>
<b>Expenditures:</b>							
Administration Expense	\$ 417,246	\$ 457,126	\$ 637,800	\$ 473,000	\$ 548,000	\$ 75,000	15.9%
Insurance Benefits	6,403,384	6,176,637	6,846,560	6,883,000	6,593,000	(290,000)	-4.2%
<b>Total Expenditures</b>	<b>\$ 6,820,630</b>	<b>\$ 6,633,763</b>	<b>\$ 7,484,360</b>	<b>\$ 7,356,000</b>	<b>\$ 7,141,000</b>	<b>\$ (215,000)</b>	<b>-2.9%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (800,862)	\$ 278,108	\$ (468,004)	\$ -	\$ -		
Fund Balance 7/1	\$ (561,818)	\$ (1,362,680)	\$ (1,084,572)	\$ (1,084,572)	\$ (1,552,576)		
Fund Balance 6/30	\$ (1,362,680)	\$ (1,084,572)	\$ (1,552,576)	\$ (1,084,572)	\$ (1,552,576)		

HEALTH REIMBURSEMENT ARRANGEMENT REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Other Income	\$ 1,572	\$ 1,005	\$ 450	\$ 1,000	\$ 1,000	\$ -	0.0%
Transfers	-	-	128,000	83,000	403,000	320,000	385.5%
<b>Total Revenue</b>	<b>1,572</b>	<b>1,005</b>	<b>128,450</b>	<b>84,000</b>	<b>404,000</b>	<b>320,000</b>	<b>381.0%</b>
<b>Expenditures:</b>							
Sundry Charges Total	\$ 151,356	\$ 149,877	\$ 237,000	\$ 170,000	\$ 480,000	\$ 310,000	182.4%
<b>Total Expenditures</b>	<b>\$ 151,356</b>	<b>\$ 149,877</b>	<b>\$ 237,000</b>	<b>\$ 170,000</b>	<b>\$ 480,000</b>	<b>\$ 310,000</b>	<b>182.4%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (149,784)	\$ (148,872)	\$ (108,550)	\$ (86,000)	\$ (76,000)		
Fund Balance 7/1	\$ 497,562	\$ 347,778	\$ 198,906	\$ 198,906	\$ 90,356		
Fund Balance 6/30	\$ 347,778	\$ 198,906	\$ 90,356	\$ 112,906	\$ 14,356		

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
Revenues:							
Comm. Develop. Block Grant	\$ 210,594	\$ 236,268	\$ 555,740	\$ 377,000	\$ 397,000	\$ 20,000	5.3%
Total Revenue	\$ 210,594	\$ 236,268	\$ 555,740	\$ 377,000	\$ 397,000	\$ 20,000	5.3%
Expenditures:							
Acquisition	\$ 97	\$ 1,129	\$ 2,170	\$ 1,500	\$ 3,000	\$ 1,500	100.0%
Rehabilitation	125,597	120,666	76,450	202,760	207,770	5,010	2.5%
Administration	50,463	55,003	45,930	50,720	42,780	(7,940)	-15.7%
Public Facilities	-	16,311	213,580	83,880	111,360	27,480	32.8%
Public Services	38,143	41,253	34,430	38,140	32,090	(6,050)	-15.9%
Total Expenditures	\$ 214,300	\$ 234,362	\$ 372,560	\$ 377,000	\$ 397,000	\$ 20,000	5.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,706)	\$ 1,906	\$ 183,180	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ (3,706)	\$ (1,800)	\$ (1,800)	\$ 181,380		
Fund Balance 6/30	\$ (3,706)	\$ (1,800)	\$ 181,380	\$ (1,800)	\$ 181,380		

HOME GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
Revenues:							
HOME Program	\$ 165,600	\$ 98,400	\$ 12,000	\$ 264,000	\$ 264,000	\$ -	0.0%
Total Revenue	\$ 165,600	\$ 98,400	\$ 12,000	\$ 264,000	\$ 264,000	\$ -	0.0%
Expenditures:							
Construction	\$ 180,000	\$ 60,000	\$ -	\$ 240,000	\$ 240,000	\$ -	0.0%
Administration	12,000	12,000	-	24,000	24,000	-	0.0%
Total Expenditures	\$ 192,000	\$ 72,000	\$ 12,000	\$ 264,000	\$ 264,000	\$ -	0.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ (26,400)	\$ 26,400	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ (26,400)	\$ -	\$ -	\$ -		
Fund Balance 6/30	\$ (26,400)	\$ -	\$ -	\$ -	\$ -		

JUSTICE ASSISTANCE GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
Revenues:							
Federal Grant	\$ 4,230	\$ 24,935	\$ 15,735	\$ -	\$ -	\$ -	N/A
Interest	35	85	75	-	-	-	N/A
Reserved Fund Balance	-	-	-	35,000	13,000	(22,000)	-62.9%
Total Revenue	\$ 4,265	\$ 25,020	\$ 15,810	\$ 35,000	\$ 13,000	\$ (22,000)	-62.9%
Expenditures:							
Personnel Services	\$ 2,235	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Capital	9,779	24,935	13,480	35,000	13,000	(22,000)	-62.9%
Total Expenditures	\$ 12,014	\$ 24,935	\$ 13,480	\$ 35,000	\$ 13,000	\$ (22,000)	-62.9%
Excess (Deficiency) of Revenues Over Expenditures	\$ (7,749)	\$ 85	\$ 2,330	\$ -	\$ -		
Fund Balance 7/1	\$ 17,450	\$ 9,701	\$ 9,786	\$ 9,786	\$ 12,116		
Fund Balance 6/30	\$ 9,701	\$ 9,786	\$ 12,116	\$ 9,786	\$ 12,116		

POLICE INVESTIGATION FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sale of Equipment	\$ -	\$ 579	\$ 335	\$ -	\$ -	\$ -	N/A
Interest	290	354	435	200	200	-	0.0%
Investigation Income	2,529	45,226	6,470	8,800	6,800	(2,000)	-22.7%
Transfer from General	-	4,878	-	-	-	-	0.0%
Reserved Fund Balance	-	-	-	67,000	73,000	6,000	9.0%
Total Revenue	\$ 2,819	\$ 51,037	\$ 7,240	\$ 76,000	\$ 80,000	\$ 4,000	5.3%
Expenditures:							
Special Services	\$ 13,560	\$ 18,423	\$ 14,370	\$ 76,000	\$ 80,000	\$ 4,000	5.3%
Total Expenditures	\$ 13,560	\$ 18,423	\$ 14,370	\$ 76,000	\$ 80,000	\$ 4,000	5.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ (10,741)	\$ 32,614	\$ (7,130)	\$ -	\$ -		
Fund Balance 7/1	\$ 54,168	\$ 43,427	\$ 76,041	\$ 76,041	\$ 68,911		
Fund Balance 6/30	\$ 43,427	\$ 76,041	\$ 68,911	\$ 76,041	\$ 68,911		

CEMETERY FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Sales	\$ 221,120	\$ 248,189	\$ 192,530	\$ 196,000	\$ 195,500	\$ (500)	-0.3%
Taxable Sales	1,716	869	1,500	1,500	1,500	-	0.0%
Interest	14,142	3,419	2,930	1,500	1,000	(500)	-33.3%
Transfer from General	-	-	-	-	156,000	156,000	N/A
Other	500	165	200	-	-	-	N/A
Restricted Fund Balance	-	-	217,000	225,000	90,000	(135,000)	-60.0%
<b>Total Revenues</b>	<b>\$ 237,478</b>	<b>\$ 252,642</b>	<b>\$ 414,160</b>	<b>\$ 424,000</b>	<b>\$ 444,000</b>	<b>\$ 20,000</b>	<b>4.7%</b>
<b>Expenditures:</b>							
Personnel Services	\$ 233,179	\$ 244,218	\$ 247,367	\$ 247,320	\$ 247,110	\$ (210)	-0.1%
Supplies	16,820	12,368	16,610	16,230	18,180	1,950	12.0%
Maintenance	22,235	14,641	20,970	18,960	20,260	1,300	6.9%
Services	113,817	87,470	104,890	118,390	118,300	(90)	-0.1%
Sundry	6,747	7,655	7,650	6,000	7,650	0	0.0%
Capital	45,434	10,987	15,810	17,100	32,500	8,000	46.8%
<b>Total Expenditures</b>	<b>\$ 438,232</b>	<b>\$ 377,339</b>	<b>\$ 413,297</b>	<b>\$ 424,000</b>	<b>\$ 444,000</b>	<b>\$ 20,000</b>	<b>4.7%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (200,754)	\$ (124,697)	\$ 863	\$ -	\$ -		
Fund Balance 7/1	\$ 626,288	\$ 425,534	\$ 300,837	\$ 300,837	\$ 301,700		
Fund Balance 6/30	\$ 425,534	\$ 300,837	\$ 301,700	\$ 300,837	\$ 301,700		

BOND FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Interest	\$ 789	\$ 719	\$ 10,000	\$ 800	\$ 1,160	\$ 360	45.0%
America Bond Subsidy	-	52,293	138,720	138,720	137,170	(1,550)	-1.1%
Tax Revenue	17,237	2,102	500	-	-	-	N/A
HWU Contribution	-	110,878	374,123	899,480	528,780	(370,700)	-41.2%
Transfer from General	313,000	462,000	726,000	668,000	775,000	107,000	16.0%
Transfer from Construction	-	1,349,738	525,246	526,000	943,890	417,890	79.4%
<b>Total Revenue</b>	<b>\$ 331,026</b>	<b>\$ 1,977,730</b>	<b>\$ 1,774,589</b>	<b>\$ 2,233,000</b>	<b>\$ 2,386,000</b>	<b>\$ 153,000</b>	<b>6.9%</b>
<b>Expenditures:</b>							
Interest	\$ 229,835	\$ 402,512	\$ 750,584	\$ 752,000	\$ 926,000	\$ 174,000	23.1%
Refunding Debt	-	1,310,000	-	-	-	-	N/A
Bonds	240,000	265,000	955,000	955,000	1,460,000	505,000	52.9%
<b>Total Expenditures</b>	<b>\$ 469,835</b>	<b>\$ 1,977,512</b>	<b>\$ 1,705,584</b>	<b>\$ 1,707,000</b>	<b>\$ 2,386,000</b>	<b>\$ 679,000</b>	<b>39.8%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (138,809)	\$ 218	\$ 69,005	\$ 526,000	\$ -		
Fund Balance 7/1	\$ 139,515	\$ 706	\$ 924	\$ 924	\$ 69,929		
Fund Balance 6/30	\$ 706	\$ 924	\$ 69,929	\$ 526,924	\$ 69,929		

CONSTRUCTION FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Interest	\$ 60	\$ 12,292	\$ 15,000	\$ -	\$ -	\$ -	N/A
Federal Grant	-	56,369	1,000,000	7,444,000	6,520,000	(924,000)	-12.4%
Bond or Loan Proceeds	-	13,730,000	12,080,000	12,080,000	9,995,000	(2,085,000)	-17.3%
Reimbursable Services	-	-	1,840	-	-	-	N/A
Transfers from General	551,654	1,047,945	-	-	-	-	N/A
Restricted Fund Balance	-	-	378,406	-	944,000	944,000	N/A
<b>Total Revenue</b>	<b>\$ 551,714</b>	<b>\$ 14,846,606</b>	<b>\$ 13,475,246</b>	<b>\$ 19,524,000</b>	<b>\$ 17,459,000</b>	<b>\$ (2,065,000)</b>	<b>-10.6%</b>
<b>Expenditures:</b>							
Loan Issuance Costs	\$ -	\$ 27,649	\$ 75,342	\$ 75,000	\$ 75,400	\$ 400	0.5%
Public Works Building	26,679	300,000	-	-	-	-	-
Land Acquisition	7,030	-	-	-	-	-	-
Fire Station	291,400	43,665	1,925,000	1,925,000	-	(1,925,000)	-100.0%
Riverfront Improvements	-	73,497	1,000,000	7,444,000	6,520,000	(924,000)	-
Distribution to HWU	-	-	9,919,658	9,925,000	9,919,600	(5,400)	-
Transfer to General Fund	-	-	30,000	-	-	-	-
Transfer to Bond Fund	-	1,349,738	525,246	526,000	944,000	418,000	79.5%
<b>Total Expenditures</b>	<b>\$ 325,109</b>	<b>\$ 1,794,549</b>	<b>\$ 13,475,246</b>	<b>\$ 19,895,000</b>	<b>\$ 17,459,000</b>	<b>\$ (2,436,000)</b>	<b>-12.2%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 226,605	\$ 13,052,057	\$ -	\$ (371,000)	\$ -		
Fund Balance 7/1	\$ (1,956,097)	\$ (1,729,492)	\$ 11,322,565	\$ 11,322,565	\$ 11,322,565		
Fund Balance 6/30	\$ (1,729,492)	\$ 11,322,565	\$ 11,322,565	\$ 10,951,565	\$ 11,322,565		

FLOOD MITIGATION FUND REVENUE AND EXPENSE SUMMARY							
	2010 ACTUAL	2011 ACTUAL	2012 PROJECTION	2012 BUDGET	2013 BUDGET	2012 vs 2013 DIFFERENCE	PERCENT CHANGE
<b>Revenues:</b>							
Interest	\$ 12	\$ 176	\$ 100	\$ -	\$ 30	\$ 30	N/A
State Grant	386,438	127,263	5,620	750,000	1,180,000	430,000	57.3%
Federal Grant	-	676,367	209,830	137,340	1,226,170	1,088,830	792.8%
Henderson County Contributions	30,290	43,677	95,590	44,830	173,900	129,070	287.9%
Transfers from General	30,290	43,740	95,590	44,830	173,900	129,070	287.9%
<b>Total Revenue</b>	<b>\$ 447,030</b>	<b>\$ 891,223</b>	<b>\$ 406,730</b>	<b>\$ 977,000</b>	<b>\$ 2,754,000</b>	<b>\$ 1,777,000</b>	<b>181.9%</b>
<b>Expenditures:</b>							
Canoe Creek Maintenance	\$ 287,517	\$ 118,528	\$ 50,830	\$ 799,660	\$ 1,374,600	\$ 574,940	71.9%
EDA Grant Expenditures	165,957	740,280	274,970	137,340	1,379,400	1,242,060	904.4%
Professional Services	116,002	66,289	70,750	40,000	-	(40,000)	-100.0%
<b>Total Expenditures</b>	<b>\$ 569,476</b>	<b>\$ 925,097</b>	<b>\$ 396,550</b>	<b>\$ 977,000</b>	<b>\$ 2,754,000</b>	<b>\$ 1,777,000</b>	<b>181.9%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (122,446)	\$ (33,874)	\$ 10,180	\$ -	\$ -		
Fund Balance 7/1	\$ (43,704)	\$ (166,150)	\$ (200,024)	\$ (200,024)	\$ (189,844)		
Fund Balance 6/30	\$ (166,150)	\$ (200,024)	\$ (189,844)	\$ (200,024)	\$ (189,844)		

**CITY OF HENDERSON, KY  
REVENUE FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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**Fund 10 - General Fund**

31 Taxes

3100	Current Property Tax	\$ 5,736,519	\$ 5,999,059	\$ 6,554,500	\$ 6,290,000	\$ 6,840,000	8.7%
3101	Vehicle Property Tax	552,797	575,415	580,000	560,000	580,000	3.6%
3102	Property Tax Discount	(48,547)	(50,496)	(54,120)	(52,700)	(57,300)	N/A
3104	Omitted Tangible Tax	222,366	60,746	74,400	20,000	40,000	100.0%
3105	Delinquent Property Tax	91,280	77,367	75,000	75,000	75,000	0.0%
3110	Penalty & Interest	45,647	41,901	40,000	40,000	40,000	0.0%
3115	Franchise Tax	531,854	561,308	612,000	515,000	612,000	18.8%
3121	Bank Deposits	125,041	133,105	133,400	135,000	135,000	0.0%
3125	Insurance Tax	4,301,984	4,136,526	4,173,000	4,200,000	4,190,000	-0.2%
3130	Net Profits Tax	770,248	656,864	730,000	740,000	740,000	0.0%
3135	Payroll Tax	3,946,880	4,046,269	4,140,000	4,050,000	4,200,000	3.7%
3150	In Lieu of Tax - Housing	87,714	88,876	91,465	89,000	92,000	3.4%
3151	In Lieu of Tax - Electric	1,244,724	1,244,724	1,244,724	1,244,700	1,244,700	0.0%
3152	In Lieu of Tax - Gas	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	0.0%
3153	In Lieu of Tax - Water	400,000	400,000	400,000	400,000	400,000	0.0%
Tax Total		19,408,507	19,371,664	20,194,369	19,706,000	20,531,400	4.2%

32 Service Fees

3221	Service Charges	326,087	354,661	375,000	330,000	375,000	13.6%
3225	Check Collection Fee	2,740	2,560	2,700	2,500	2,700	8.0%
3231	Warrant Service Fee	52,597	60,570	55,000	55,000	55,000	0.0%
3235	Appeal Board Fees	1,240	1,296	1,300	1,300	1,300	0.0%
3240	Swimming Pool Fees	23,851	26,067	27,600	26,000	27,500	5.8%
3245	Golf Course Fees	32,756	29,698	11,150	33,000	-	-100.0%
3260	Alarm Monitoring Fee	9,000	8,550	8,550	9,000	8,600	-4.4%
3265	False Alarm Services	7,000	8,250	7,500	6,500	7,500	15.4%
3274	Law Enforcement	44,912	46,970	52,000	47,000	53,000	12.8%
3280	Service Chg.-nuisance	1,427	116	1,000	1,000	1,000	0.0%
3325	Criminal Littering Fines	496	520	-	-	-	N/A
Service Fees Total		502,106	539,258	541,800	511,300	531,600	4.0%

33 Fines & Forfeitures

3305	Parking Fines	11,870	18,457	21,000	18,000	20,000	11.1%
3306	Park. Ticket Summons	2,580	2,964	2,600	2,200	2,600	18.2%
3320	Other Police Fines	560	200	200	1,000	500	-50.0%
Fines & Forfeitures Total		15,010	21,621	23,800	21,200	23,100	9.0%

34 License & Permits

3405	Liquor & Beer License	22,072	21,705	20,000	21,000	21,000	0.0%
3410	Building Permits	34,904	42,733	25,300	35,000	30,000	-14.3%
3420	Electrical Permits	22,528	25,238	14,000	20,000	17,000	-15.0%
3425	Boat Launch Permits	9,120	8,370	9,000	9,000	9,000	0.0%
3430	Fireworks Permits	-	4,000	3,000	-	3,000	N/A
License & Permits Total		88,624	102,046	71,300	85,000	80,000	-5.9%

**CITY OF HENDERSON, KY  
REVENUE FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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**Fund 10 - General Fund - (continued)**

35 Rents

3505	Rent-Municipal Center	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	0.0%
3509	Golf Cart Rental	18,888	21,130	10,140	21,000	-	-100.0%
3510	Rent-Other	18,169	18,561	18,200	25,000	18,500	-26.0%
3515	Concession-JKF Center	3,156	2,390	2,330	2,500	2,500	0.0%
3516	Concessions - Pool	8,696	9,147	9,300	9,500	9,500	0.0%
3520	Rent-Municipal Lands	58,393	64,858	69,500	63,000	88,700	40.8%
<b>Rents Total</b>		<b>109,702</b>	<b>118,486</b>	<b>111,870</b>	<b>123,400</b>	<b>121,600</b>	<b>-1.5%</b>

36 Sale of Property

3615	Photostatic Copy Fees	8,927	9,516	9,500	9,000	9,000	0.0%
3620	Sale of Land	75,000	1,145,000	(111,000)	-	-	N/A
3622	Sale of Equipment	2,363	3,665	3,000	3,000	3,000	0.0%
3623	Sale of Vehicles	2,161	8,584	7,600	3,000	4,000	33.3%
3625	Taxable Sales	-	354	180	-	-	N/A
3628	Disc Golf Sales	1,711	2,111	770	2,000	1,500	-25.0%
<b>Sale of Property Total</b>		<b>90,162</b>	<b>1,169,230</b>	<b>(89,950)</b>	<b>17,000</b>	<b>17,500</b>	<b>2.9%</b>

37 Other Revenue

3700	Interest Income	70,318	67,006	54,700	54,300	55,000	1.3%
3705	Recreational Activities	1,365	1,485	580	-	-	N/A
3710	Govt Service Chg-Water	461,000	599,000	624,000	624,000	547,000	-12.3%
3715	Govt Service Chg-Elec	511,000	550,000	578,000	578,000	583,000	0.9%
3719	Govt Service Chg-HART	96,000	103,000	107,000	107,000	108,000	0.9%
3720	Govt Service Chg-Gas	742,000	793,000	829,000	829,000	839,000	1.2%
3721	Govt Service Chg-DSC	187,000	207,000	217,000	217,000	219,000	0.9%
3725	Govt Service Chg-Coun.	39,163	54,864	41,250	43,800	144,200	229.2%
3730	Insurance Recovery	25,716	12,183	1,500	5,000	5,000	0.0%
3753	Federal Grant	239,743	716,821	267,000	469,000	350,000	-25.4%
3754	State Grant	38,222	103,635	114,000	147,000	188,500	28.2%
3761	KLEFPF	223,692	237,874	239,630	260,900	264,500	1.4%
3762	FIP	238,910	231,409	239,360	244,100	247,400	1.4%
3774	Donations	3,994	3,175	5,000	-	2,500	N/A
3777	Loan Proceeds	-	-	-	473,000	-	-100.0%
3795	Employee Reimburse+1	18,571	-	-	-	-	N/A
3796	Employee Reimb + Fam	39,293	-	-	-	-	N/A
3799	Unclassified	137,004	10,618	4,000	4,000	4,000	0.0%
3830	Reimbursable Services	294,673	380,895	170,000	165,000	175,700	6.5%
<b>Other Revenue Total</b>		<b>3,367,664</b>	<b>4,071,965</b>	<b>3,492,020</b>	<b>4,221,100</b>	<b>3,732,800</b>	<b>-11.6%</b>

38 Transfers

	Restrict. Rund Balance	-	-	-	295,000	147,000	-50.2%
	Unrestr. Fund Balance	-	-	-	895,000	640,000	-28.5%
<b>Transfers Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,190,000</b>	<b>787,000</b>	<b>-33.9%</b>

<b>GENERAL FUND REVENUE TOTAL</b>	<b>\$23,581,775</b>	<b>\$25,394,270</b>	<b>\$24,345,209</b>	<b>\$25,875,000</b>	<b>\$25,825,000</b>	<b>-0.2%</b>
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**CITY OF HENDERSON, KY  
REVENUE FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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**Fund 20 - Gas Fund**

32 Service Fees

3221	Service Charges	\$ 14,367	\$ 13,348	\$ 12,000	\$ 14,500	\$ 12,000	-17.2%
Service Fees Total		14,367	13,348	12,000	14,500	12,000	-17.2%

36 Sale of Property

3622	Sale of Equipment	-	2,134	-	-	-	N/A
3625	Taxable Sales	4,622	1,426	3,100	1,500	1,600	6.7%
Sale of Property Total		4,622	3,560	3,100	1,500	1,600	6.7%

37 Other Revenue

3700	Interest Income	54,787	64,526	39,000	40,000	38,900	-2.8%
3730	Insurance Recovery	8,356	-	-	-	-	N/A
3753	Federal Grant	76,935	-	-	-	-	N/A
3754	State Contract	90,733	75,267	1,000	5,000	20,000	300.0%
3830	Reimbursable Services	1,192	-	-	-	-	N/A
Other Revenue Total		232,003	139,793	40,000	45,000	58,900	30.9%

39 Gas Revenue

3900	Gas Sales	20,094,824	18,886,442	15,500,000	22,736,000	15,450,000	-32.0%
3920	Penalties	116,438	92,452	45,500	75,000	60,000	-20.0%
3940	Gas Mains	7,532	550	100	1,000	31,000	3000.0%
3945	Service Lines	14,827	11,460	18,750	3,000	3,000	0.0%
3960	PEAK Return	85,014	219,684	269,000	225,000	205,000	-8.9%
3980	Transportation Fee	2,383	-	-	-	-	N/A
3990	Miscellaneous	8,119	9,366	38,000	5,000	12,500	150.0%
Gas Revenue Total		20,329,137	19,219,954	15,871,350	23,045,000	15,761,500	-31.6%

38 Transfers

	Unrestr. Fund Balance	-	-	700,000	-	650,000	N/A
Transfers Total		-	-	700,000	-	650,000	N/A

GAS FUND REVENUE TOTAL \$20,580,129 \$19,376,655 \$16,626,450 \$23,106,000 \$16,484,000 -28.7%

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

37 Other Revenue

3700	Interest Income	\$ 1,572	\$ 1,005	\$ 450	\$ 1,000	\$ 1,000	0.0%
Other Revenue Total		1,572	1,005	450	1,000	1,000	0.0%

38 Transfers

3855	Transfer from Health Ins.	-	-	128,000	83,000	403,000	385.5%
Transfers Total		-	-	128,000	83,000	403,000	385.5%

HRA FUND REVENUE TOTAL \$ 1,572 \$ 1,005 \$ 128,450 \$ 84,000 \$ 404,000 381.0%

**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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**Fund 32 - Civil Service Pension Fund**

37 Other Revenue

3700	Interest Income	\$ 897	\$ 67	\$ 2	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,234	2,106	2,160	2,400	2,400	0.0%
3723	Income Match Sanit.	2,234	2,106	2,160	2,400	2,400	0.0%
3724	Tax Revenue	10,352	1,517	300	200	200	0.0%
3851	Transfer from General	-	149,000	224,000	239,000	227,000	-5.0%
Other Revenue Total		15,717	154,796	228,622	244,000	232,000	-4.9%

CIVIL SERVICE REVENUE TOTAL \$ 15,717 \$ 154,796 \$ 228,622 \$ 244,000 \$ 232,000 -4.9%

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

37 Other Revenue

3700	Interest Income	\$ 2,827	\$ 34	\$ 1	\$ -	\$ -	N/A
3724	Tax Revenue	16,083	2,075	1,000	1,000	1,000	0.0%
3851	Transfer from General	5,000	422,700	415,000	420,000	433,000	3.1%
Other Revenue Total		24,102	424,809	416,001	421,000	434,000	3.1%

POLICE & FIRE REVENUE TOTAL \$ 24,102 \$ 424,809 \$ 416,001 \$ 421,000 \$ 434,000 3.1%

**Fund 40 - Cemetery Fund**

36 Sale of Property

3600	Cemetery Spaces	\$ 46,973	\$ 85,974	\$ 52,150	\$ 52,000	\$ 52,000	0.0%
3605	Grave Openings	116,801	125,890	113,380	100,000	114,000	14.0%
3610	Other Cemetery Serv.	14,433	23,325	14,500	19,000	16,000	-15.8%
3625	Taxable Sales	1,716	869	1,500	1,500	1,500	0.0%
3630	Mausoleum Sales	42,913	13,000	12,500	25,000	13,500	-46.0%
Sale of Property Total		222,836	249,058	194,030	197,500	197,000	-0.3%

37 Other Revenue

3700	Interest Income	14,142	3,419	2,930	1,500	1,000	-33.3%
3799	Unclassified	500	165	200	-	-	N/A
Other Revenue Total		14,642	3,584	3,130	1,500	1,000	-33.3%

38 Transfers

3851	Transfer from General	-	-	-	-	156,000	N/A
	Transfer from Reserves	-	-	217,000	225,000	90,000	-60.0%
Transfer Total		-	-	217,000	225,000	246,000	9.3%

CEMETERY REVENUE TOTAL \$ 237,478 \$ 252,642 \$ 414,160 \$ 424,000 \$ 444,000 4.7%

**CITY OF HENDERSON, KY  
REVENUE FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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**Fund 45 - Health Insurance Fund**

37 Other Revenue

3700	Interest Income	\$ 1,244	\$ 1,465	\$ 1,140	\$ 1,000	\$ 1,000	0.0%
3778	Premiums - 911	164,499	184,987	192,000	244,000	228,750	-6.3%
3780	Premiums - Plan./GIS	14,300	15,750	4,003	16,000	-	-100.0%
3781	Premiums - Water	1,122,675	1,273,000	1,318,000	1,392,000	1,305,000	-6.3%
3782	Premiums - Power	564,825	639,350	621,330	656,000	615,000	-6.3%
3784	Premiums - Sanitation	256,400	291,375	295,999	284,000	277,500	-2.3%
3785	Premiums - Cemetery	57,200	63,000	64,000	64,000	60,000	-6.3%
3786	Premiums - General	3,086,001	3,510,425	3,506,179	3,704,000	3,442,500	-7.1%
3787	Premiums - Gas	371,000	413,500	397,090	460,000	405,000	-12.0%
3788	Premiums - HART	191,800	220,500	223,999	224,000	210,000	-6.3%
3789	Premiums - PWI	153,000	168,812	177,956	188,000	176,250	-6.3%
3795	Employee Contri. + 1	36,824	129,707	214,660	123,000	420,000	241.5%
Other Revenue Total		6,019,768	6,911,871	7,016,356	7,356,000	7,141,000	-2.9%

HEALTH INS. REVENUE TOTAL \$ 6,019,768 \$ 6,911,871 \$ 7,016,356 \$ 7,356,000 \$ 7,141,000 -2.9%

**Fund 48- Bond Fund**

37 Other Revenue

3700	Interest Income	\$ 789	\$ 719	\$ 10,000	\$ 800	\$ 1,160	45.0%
3724	Property Tax Revenue	17,237	2,102	500	-	-	N/A
3777	America Bond Subsidy	-	52,293	138,720	138,720	137,170	-1.1%
3797	HWU Contribution	-	110,878	374,123	899,480	528,780	-41.2%
3851	Transfer from General	313,000	462,000	726,000	668,000	775,000	16.0%
3860	Transfer from Constr.	-	1,349,738	525,246	526,000	943,890	79.4%
Other Revenue Total		331,026	1,977,730	1,774,589	2,233,000	2,386,000	6.9%

BOND FUND REVENUE TOTAL \$ 331,026 \$ 1,977,730 \$ 1,774,589 \$ 2,233,000 \$ 2,386,000 6.9%

**Fund 50 - Public Way Improvement (PWI) Fund**

37 Other Revenue

3700	Interest Income	\$ 137	\$ 299	\$ 436	\$ 200	\$ 300	50.0%
3751	LGEA-Coal	80,681	89,914	100,000	90,000	100,000	11.1%
3752	LGEA-Mineral	36,314	42,138	51,780	41,000	52,000	26.8%
3756	Municipal Aid	525,449	575,656	570,000	525,800	570,000	8.4%
3799	Other	2,517	248	-	-	-	N/A
3830	Reimbursable Services	4,355	5,134	5,500	5,000	5,500	10.0%
3835	Cuts-Water & Sewer	92,895	77,591	50,000	50,000	50,200	0.4%
3851	Transfer from General	543,000	582,000	550,000	685,000	701,000	2.3%
Other Revenue Total		1,285,348	1,372,980	1,327,716	1,397,000	1,479,000	5.9%

PWI REVENUE TOTAL \$ 1,285,348 \$ 1,372,980 \$ 1,327,716 \$ 1,397,000 \$ 1,479,000 5.9%

**CITY OF HENDERSON, KY  
REVENUE FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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**Fund 51 - Construction Fund**

37 Other Revenue

3700	Interest Income	\$ 60	\$ 12,292	\$ 15,000	\$ -	\$ -	N/A
3753	Federal Grant	-	56,369	1,000,000	7,444,000	6,520,000	-12.4%
3777	Bond Proceeds	-	13,730,000	12,080,000	12,080,000	9,995,000	-17.3%
Other Revenue Total		60	13,798,661	13,095,000	19,524,000	16,515,000	-15.4%

38 Transfers

3830	Reimbursable Services	-	-	1,840	-	-	N/A
3851	Transfer from General	551,654	1,047,945	-	-	-	N/A
	Restricted Fund Bal.	-	-	378,406	-	944,000	N/A
Transfers Total		551,654	1,047,945	380,246	-	944,000	-

CONSTR. FUND REVENUE TOTAL \$ 551,714 \$14,846,606 \$13,475,246 \$19,524,000 \$17,459,000 -10.6%

**Fund 53 - Flood Mitigation Fund**

37 Other Revenue

3700	Interest Income	\$ 12	\$ 176	\$ 100	\$ -	\$ 30	N/A
3753	Federal Grant	-	676,367	209,830	137,340	1,226,170	792.8%
3754	State Grant	386,438	127,263	5,620	750,000	1,180,000	57.3%
3764	County Contribution	30,290	43,677	95,590	44,830	173,900	287.9%
3798	City Contribution - EDA	-	-	-	-	173,900	N/A
Other Revenue TOTAL		416,740	847,483	311,140	932,170	2,754,000	195.4%

FLOOD MITIGATION REVENUE \$ 416,740 \$ 847,483 \$ 311,140 \$ 932,170 \$ 2,754,000 195.4%

**Fund 56 - HART FUND**

32 Service Fees

3200	Bus Fares	\$ 36,104	\$ 38,664	\$ 40,000	\$ 36,000	\$ 40,000	11.1%
Service Fees Total		36,104	38,664	40,000	36,000	40,000	11.1%

36 Sale of Property

3622	Sale of Vehicles	5,500	-	7,310	-	-	N/A
Sale of Property Total		5,500	-	7,310	-	-	N/A

37 Other Revenue

3700	Interest Income	302	208	110	660	-	-100.0%
3753	Federal Grant	958,176	715,222	885,000	779,540	765,000	-1.9%
3754	State Grant	29,369	52,460	33,800	33,800	30,000	-11.2%
3755	Transfer from General	487,000	552,200	584,000	535,000	548,000	2.4%
3765	KY Fuel Tax Refund	4,194	3,415	7,120	4,000	4,000	0.0%
3799	Other	2,331	4,641	1,977	-	-	N/A
Other Revenue Total		1,481,372	1,328,146	1,512,007	1,353,000	1,347,000	-0.4%

HART FUND REVENUE TOTAL \$ 1,522,976 \$ 1,366,810 \$ 1,559,317 \$ 1,389,000 \$ 1,387,000 -0.1%

**CITY OF HENDERSON, KY  
REVENUE FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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**Fund 57 - Sanitation Fund**

32 Service Fees

3210	Refuse Fee Residential	\$ 1,740,287	\$ 1,781,932	\$ 1,851,500	\$ 1,839,000	\$ 1,966,000	6.9%
3211	Recycling Fee	121,778	123,793	124,900	122,000	124,000	1.6%
3215	Refuse Fee Commercial	170,556	251,857	249,000	290,000	250,000	-13.8%
Service Fees Total		2,032,621	2,157,582	2,225,400	2,251,000	2,340,000	4.0%

36 Sale of Property

3622	Sale of Vehicles	4,274	25,160	1,600	-	-	N/A
3625	Taxable Sales	3,321	1,471	2,500	5,300	3,000	-43.4%
Sale of Property Total		7,595	26,631	4,100	5,300	3,000	-43.4%

37 Other Revenue

3700	Interest Income	57,700	42,110	42,100	19,160	38,180	99.3%
3732	Work Comp. Indemnity	-	4,943	250	-	-	N/A
3747	Transfer Station Fees	276,209	357,281	432,000	345,000	432,000	25.2%
3764	County Contribution	87,120	89,300	91,540	91,540	93,820	2.5%
3776	Scrap Sales	26,065	29,345	28,000	28,000	28,000	0.0%
Other Revenue Total		447,094	522,979	593,890	483,700	592,000	22.4%

38 Transfers

3851	Transfer from General	207,000	194,000	-	-	47,000	N/A
Transfers Total		207,000	194,000	-	-	47,000	N/A

SANITATION REVENUE TOTAL	\$ 2,694,310	\$ 2,901,192	\$ 2,823,390	\$ 2,740,000	\$ 2,982,000	8.8%
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**Fund 58 - 911**

32 Service Fees

3270	911 Fee	\$ 410,375	\$ 436,359	\$ 416,500	\$ 467,000	\$ 417,000	-10.7%
3272	Wireless 911 Revenue	191,145	171,846	177,500	200,000	180,000	-10.0%
Service Fees Total		601,520	608,205	594,000	667,000	597,000	-10.5%

37 Other Revenue

3700	Interest Income	98	121	-	-	-	N/A
3754	State Grant	-	55,573	-	-	-	N/A
3764	Revenue from County	82,586	90,607	94,000	106,000	129,000	21.7%
Other Revenue Total		82,684	146,301	94,000	106,000	129,000	21.7%

38 Transfers

3851	Transfer from General	231,500	288,000	282,000	319,000	386,000	21.0%
Transfers Total		231,500	288,000	282,000	319,000	386,000	21.0%

911 REVENUE TOTAL	\$ 915,704	\$ 1,042,506	\$ 970,000	\$ 1,092,000	\$ 1,112,000	1.8%
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**CITY OF HENDERSON, KY  
REVENUE FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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**Fund 81 - Community Development Block Grant (CDBG) Fund**

37 Other Revenue

3760	CDBG Revenue	\$ 210,594	\$ 236,268	\$ 555,740	\$ 377,000	\$ 397,000	5.3%
Other Revenue Total		210,594	236,268	555,740	377,000	397,000	5.3%

CDBG FUND REVENUE TOTAL		\$ 210,594	\$ 236,268	\$ 555,740	\$ 377,000	\$ 397,000	5.3%
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**Fund 84 - HOME FUND**

37 Other Revenue

3766	HOME Program	\$ -	\$ -	\$ 12,000	\$ -	\$ -	N/A
Other Revenue Total		165,600	98,400	12,000	264,000	264,000	0.0%

HOME FUND REVENUE TOTAL		\$ 165,600	\$ 98,400	\$ 12,000	\$ 264,000	\$ 264,000	0.0%
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**Fund 85 - Police Investigation**

36 Sale of Property

3622	Sale of Equipment	\$ -	\$ 579	\$ 335	\$ -	\$ -	N/A
Sale of Property Total		-	579	335	-	-	N/A

37 Other Revenue

3700	Interest Income	290	354	435	200	200	0.0%
3757	Investigation Revenue	2,529	45,226	6,470	8,800	6,800	-22.7%
Other Revenue Total		2,819	45,580	6,905	9,000	7,000	-22.2%

38 Transfer Miscellaneous

3851	Transfer from General	-	4,878	-	-	-	N/A
	Restricted Fund Bal.	-	-	-	67,000	73,000	9.0%
Transfers Miscellaneous Total		-	4,878	-	67,000	73,000	9.0%

POLICE INVEST. REVENUE TOTAL		\$ 2,819	\$ 51,037	\$ 7,240	\$ 76,000	\$ 80,000	5.3%
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**Fund 86 - Justice Assistance Grant (JAG)**

37 Other Revenue

3700	Interest Income	\$ 35	\$ 85	\$ 75	\$ -	\$ -	N/A
3753	Federal Grant	4,230	24,935	15,735	-	-	N/A
Other Revenue Total		4,265	25,020	15,810	-	-	N/A

38 Transfers

	Restricted Fund Bal.	-	-	-	35,000	13,000	-62.9%
Transfers Total		-	-	-	35,000	13,000	-62.9%

JAG REVENUE TOTAL		\$ 4,265	\$ 25,020	\$ 15,810	\$ 35,000	\$ 13,000	-62.9%
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**GRAND TOTAL**                      **\$58,561,637   \$77,282,080   \$72,007,436   \$87,569,170   \$81,277,000**

**CITY OF HENDERSON, KY  
OPERATING BUDGET FOR FISCAL 2013  
GENERAL FUND CONSOLIDATED**

Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Approved Budget	2013 Proposed Budget	% CHANGE '12 vs. '13
Fund 10 - General Fund						
Taxes	\$ 16,276,069	\$ 16,238,064	\$ 17,058,180	\$ 16,572,300	\$ 17,394,700	5.0%
Service Charges / Fees	502,106	539,258	541,800	511,300	531,600	4.0%
Fines	15,010	21,621	23,800	21,200	23,100	9.0%
License and Permits	88,624	102,046	71,300	85,000	80,000	-5.9%
Rents and Concessions	109,702	118,486	111,870	123,400	121,600	-1.5%
Sales of Surplus Property	90,162	1,169,230	(89,950)	17,000	17,500	2.9%
Other	3,367,664	4,071,965	3,492,020	4,221,100	3,732,800	-11.6%
In Lieu of Tax Payments	3,132,438	3,133,600	3,136,189	3,133,700	3,136,700	0.1%
Use of Restricted Fund	-	-	-	295,000	147,000	-50.2%
Use of Unrestricted Fund	-	-	-	895,000	640,000	-28.5%
<b>Total Revenue</b>	<b>\$ 23,581,775</b>	<b>\$ 25,394,270</b>	<b>\$ 24,345,209</b>	<b>\$ 25,875,000</b>	<b>\$ 25,825,000</b>	<b>-0.2%</b>
Personnel Services	\$ 15,720,608	\$ 16,660,803	\$ 16,839,745	\$ 17,379,320	\$ 17,289,390	-0.5%
Supplies	636,561	717,264	776,201	851,370	842,960	-1.0%
Maintenance & Repairs	540,973	682,857	669,385	662,870	691,750	4.4%
Services	1,914,470	1,862,970	2,002,744	2,134,070	2,692,010	26.1%
Sundry with Debt	607,119	537,274	409,250	570,660	450,750	-21.0%
Capital Outlay	536,383	1,168,078	1,047,884	1,104,180	486,080	-56.0%
Transfers	1,873,726	3,795,883	2,850,000	3,172,530	3,372,060	6.3%
<b>Total Expense</b>	<b>\$ 21,829,840</b>	<b>\$ 25,425,129</b>	<b>\$ 24,595,209</b>	<b>\$ 25,875,000</b>	<b>\$ 25,825,000</b>	<b>-0.2%</b>
<b>NET</b>	<b>\$ 1,751,935</b>	<b>\$ (30,859)</b>	<b>\$ (250,000)</b>	<b>\$ -</b>	<b>\$ -</b>	

# MAJOR REVENUE SOURCES

## TAX REVENUE

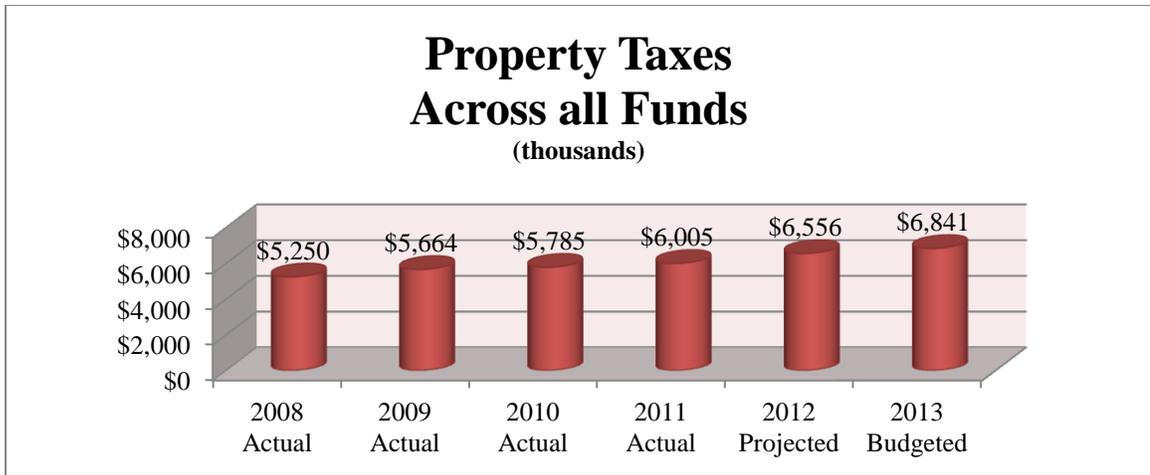
### General Fund

**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 2011 tax rates per \$100 for real and personal property were .521 and .743 respectively. For the fiscal year 2012, the General Fund’s real property tax was approximately \$5.7 million and its personal tax was \$975,000. The 2013 estimates are based on 2012 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.

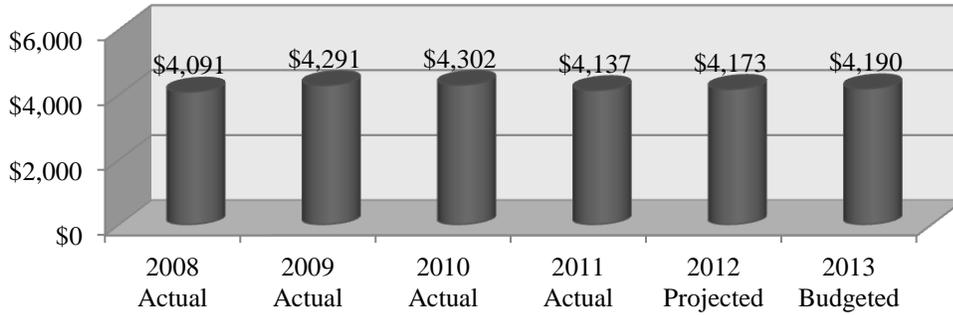


**Occupational License Taxes** – The City of Henderson follows Chapter 67 of the Kentucky Revised Statutes as it relates to occupational license tax. The tax is assessed against gross wages paid to employees within the City limits and against the net profits of businesses operating within the City. The occupational taxes were implemented in January 2006. The tax rate is 1% for both taxes which in fiscal 2012 will generate approximately \$4.1 million in payroll taxes and \$730,000 in net profit taxes. The 2013 estimate for payroll reflects a slight increase of 3.7% and the estimate for net profits is flat to the 2012 projection. The goal is to be conservative on the revenue and budget expenses on the high end.



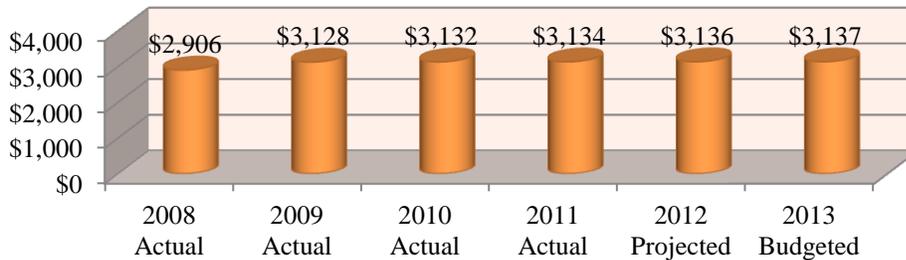
**License Tax on Insurance Companies** – The City of Henderson follows Chapter 91A of the Kentucky Revised Statutes as it relates to the tax assessed on insurance premiums. The tax applies to casualty, automobile, inland marine, fire/allied perils, health and life policies. The insurance companies add 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 2012 and 2013.

## License Tax on Insurance Companies (thousands)

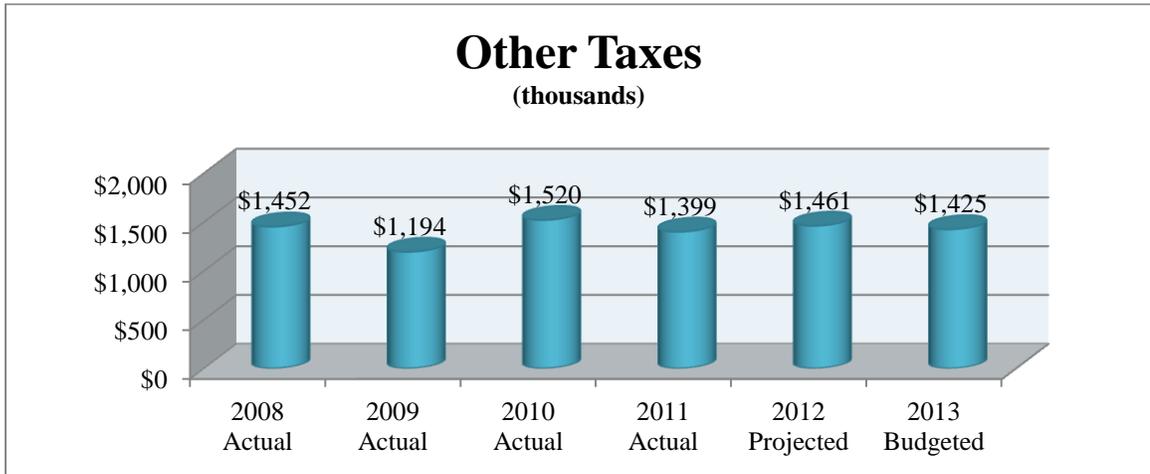


**Payment in Lieu of Taxes (Municipal Utilities and Housing Authority)** – The City of Henderson owns a majority of the electric, natural gas and water operations within the City limits. The three utilities pay to the City varying amounts that are based on its ability to absorb the tax. For fiscal 2012 and 2013, 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 2013, the City is expecting to receive approximately \$92,000.

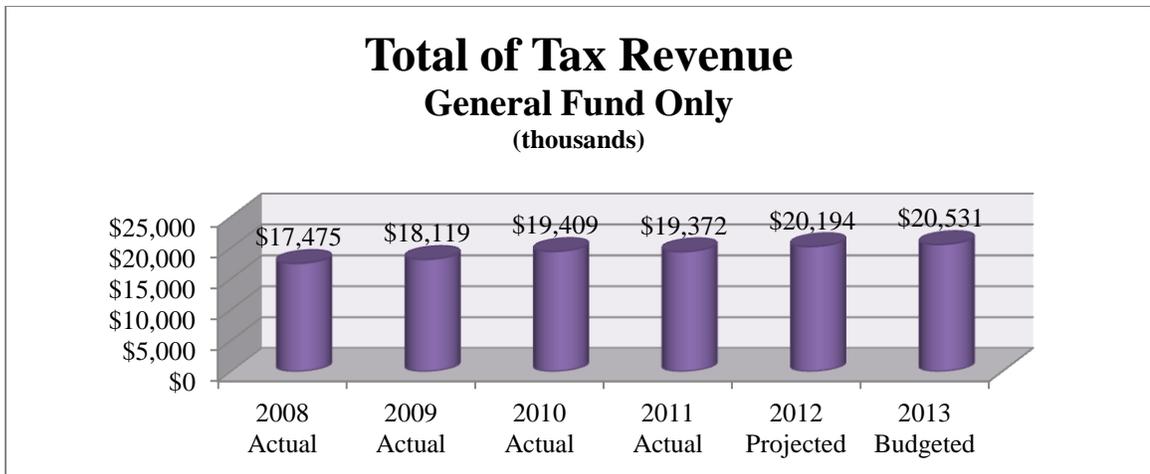
## Municipal Utilities' Payment In Lieu of Taxes (thousands)



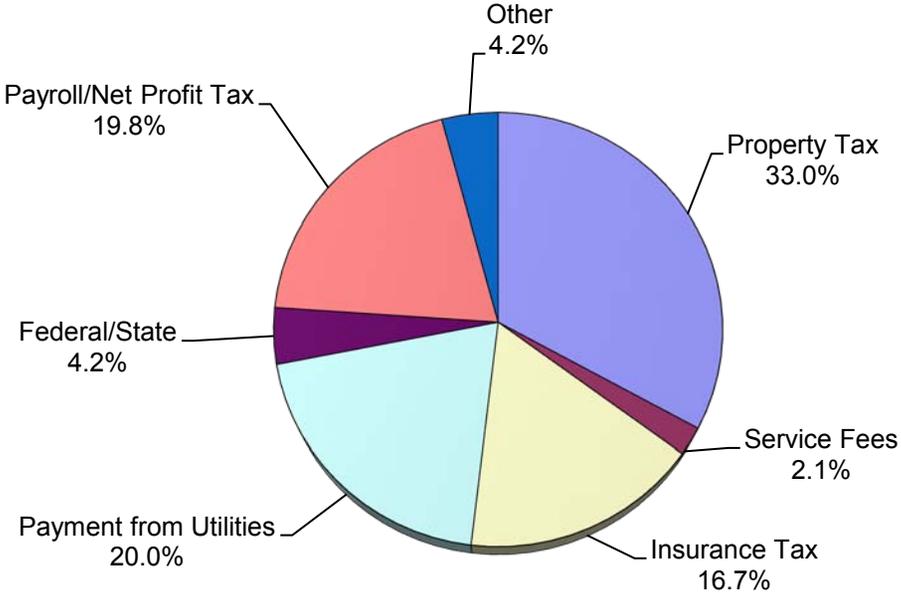
**Other taxes** – The City of Henderson also collects vehicle property tax, omitted tangible tax, franchise tax, bank deposit tax, and delinquent taxes. As the chart below reflects, the amount of other taxes totals \$1.43 million for fiscal year 2013. In fiscal 2008 and 2010, the City of Henderson received large and unusual omitted tangible tax payments from the State of Kentucky.



**Taxes** – The total (\$20,531,400) for the taxes above make up approximately 82% of the General Fund’s \$25,038,000 of revenue (net of reserves) for fiscal 2013.



# CITY OF HENDERSON GENERAL FUND REVENUE FISCAL 2013 BUDGET



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

Fiscal Year	Total Tax Levy for Fiscal Year (a)	Collected within the Fiscal Year of the Levy		Collections in subsequent years (b)	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	\$ 3,900,986	N/A	N/A	N/A	\$ 3,889,735	99.7%
2005	4,173,453	\$ 4,122,781	98.8%	\$ 40,165	4,162,946	99.7%
2006	4,301,983	4,247,636	98.7%	41,021	4,288,657	99.7%
2007	4,704,133	4,647,361	98.8%	40,875	4,688,236	99.7%
2008	5,137,044	5,064,159	98.6%	52,446	5,116,605	99.6%
2009	5,596,878	5,491,093	98.1%	67,167	5,558,260	99.3%
2010	5,786,016	5,692,217	98.4%	51,848	5,744,065	99.3%
2011	6,065,698	5,959,466	98.2%	24,462	5,983,928	98.7%

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

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

(b) Collections as of October 11, 2011

# CITY OF HENDERSON COST ALLOCATION

<u>GENERAL FUND</u>		<u>Fiscal 2013</u>	<u>GENERAL</u>	<u>PWR &amp;</u>		<u>WTR &amp;</u>		<u>PWI</u>	<u>HART</u>	<u>SANIT.</u>	<u>LANDFILL</u>	<u>911</u>	<u>OTHER</u>
<u>DIVISION NAME</u>	<u>BUDGET</u>	<u>FUND</u>	<u>GAS</u>	<u>LIGHT</u>	<u>SEWER</u>	<u>CEMET.</u>	<u>PWI</u>	<u>HART</u>	<u>SANIT.</u>	<u>LANDFILL</u>	<u>911</u>	<u>OTHER</u>	
010 Mayor & Commission	100.00%	90.95%	3.00%	0.78%	1.13%	0.39%	0.39%	0.39%	0.39%	0.39%	0.39%	0.51%	1.68%
	\$ 215,270	\$ 195,788	\$ 6,458	\$ 1,679	\$ 2,433	\$ 840	\$ 840	\$ 840	\$ 840	\$ 840	\$ 840	\$ 1,098	\$ 3,617
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%	
	\$ 487,010	\$ 415,907	\$ 38,961	\$ 3,750	\$ 4,821	\$ 779	\$ 2,484	\$ 6,282	\$ 438	\$ 779	\$ 877	\$ 11,932	
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%	
	\$ 267,150	\$ 144,261	\$ 40,073	\$ 8,015	\$ 5,343	\$ 5,343	\$ 8,015	\$ 1,336	\$ 2,672	\$ 2,672	\$ 13,358	\$ 36,065	
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%	
	\$ 104,350	\$ 57,393	\$ 1,044	\$ 1,044	\$ 1,044	\$ 31,305	\$ 1,044	\$ 1,044	\$ 1,044	\$ 1,044	\$ 1,044	\$ 7,305	
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%	
	\$ 88,200	\$ 44,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,100	
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%	
	\$ 112,260	\$ 98,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,887	
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%	
	\$ 442,255	\$ 341,598	\$ 21,538	\$ 5,970	\$ 21,538	\$ 3,626	\$ 10,614	\$ 7,916	\$ 12,295	\$ 3,405	\$ 13,754	\$ -	
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%	
	\$ 66,875	\$ -	\$ -	\$ -	\$ 66,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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%	
	\$ 527,760	\$ 278,393	\$ 82,331	\$ 16,888	\$ 16,888	\$ 16,888	\$ 16,888	\$ 25,332	\$ 20,055	\$ 20,055	\$ 16,888	\$ 17,152	
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%	
	\$ 689,260	\$ 210,776	\$ 105,526	\$ 88,225	\$ 72,441	\$ 11,028	\$ 67,823	\$ 22,056	\$ 44,664	\$ 44,664	\$ 11,028	\$ 11,028	
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%	
	\$ 877,850	\$ 48,896	\$ 257,386	\$ 257,912	\$ 228,153	\$ 12,290	\$ 12,290	\$ 13,519	\$ 26,336	\$ 8,779	\$ 12,290	\$ -	
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%	
	\$ 663,298	\$ 36,946	\$ 194,479	\$ 194,877	\$ 172,391	\$ 9,286	\$ 9,286	\$ 10,215	\$ 19,899	\$ 6,633	\$ 9,286	\$ -	
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%	
	\$ 13,522	\$ -	\$ -	\$ -	\$ 13,522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Offset of City's share of HWU Finance Director					75.00%								
	\$ 102,706	\$ -	\$ -	\$ -	\$ (77,030)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

# CITY OF HENDERSON COST ALLOCATION

<u>GENERAL FUND</u>		<u>Fiscal 2013</u>	<u>GENERAL</u>	<u>PWR &amp;</u>		<u>WTR &amp;</u>		<u>PWI</u>	<u>HART</u>	<u>SANIT.</u>	<u>LANDFILL</u>	<u>911</u>	<u>OTHER</u>
<u>DIVISION NAME</u>	<u>BUDGET</u>	<u>FUND</u>	<u>GAS</u>	<u>LIGHT</u>	<u>SEWER</u>	<u>CEMET.</u>	<u>PWI</u>	<u>HART</u>	<u>SANIT.</u>	<u>LANDFILL</u>	<u>911</u>	<u>OTHER</u>	
232 Fire	100.00%	63.43%	0.00%	0.00%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	36.48%
	\$ 5,313,990	\$ 3,370,664	\$ -	\$ -	\$ 4,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,938,544
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%	0.00%
	\$ 420,290	\$ 415,919	\$ -	\$ -	\$ -	\$ -	\$ 4,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%	0.00%
	\$ 1,457,110	\$ 1,457,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%	0.00%
	\$ 6,118,960	\$ 6,118,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%	
	\$ 178,430	\$ 48,497	\$ 2,748	\$ 1,374	\$ 6,977	\$ -	\$ 70,069	\$ 696	\$ 22,054	\$ 21,893	\$ -	\$ 4,122	
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%	
	\$ 640,580	\$ 530,913	\$ 23,445	\$ 3,843	\$ 7,110	\$ 13,260	\$ 37,602	\$ 4,676	\$ 6,150	\$ 4,932	\$ -	\$ 8,648	
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%	
	\$ 635,840	\$ 317,856	\$ 54,809	\$ -	\$ -	\$ 9,474	\$ 198,446	\$ 2,671	\$ 50,867	\$ -	\$ -	\$ 1,717	
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%	
	\$ 197,460	\$ 91,621	\$ 7,503	\$ -	\$ -	\$ 4,522	\$ 15,698	\$ 1,501	\$ 7,503	\$ -	\$ -	\$ 69,111	
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%	
	\$ 760,340	\$ 707,648	\$ 3,345	\$ -	\$ -	\$ 7,908	\$ 1,293	\$ 10,417	\$ 5,170	\$ 152	\$ 10,873	\$ 13,534	
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%	
	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	
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%	
	\$ 5,506,940	\$ 2,713,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,793,120	
<b>TOTAL</b>	<b>\$ 25,825,000</b>	<b>\$ 17,645,440</b>	<b>\$ 839,645</b>	<b>\$ 583,578</b>	<b>\$ 547,289</b>	<b>\$ 126,549</b>	<b>\$ 496,762</b>	<b>\$ 108,500</b>	<b>\$ 219,985</b>	<b>\$ 115,847</b>	<b>\$ 90,495</b>	<b>\$ 4,973,880</b>	

**CITY OF HENDERSON, KY  
OPERATING BUDGET FISCAL 2013  
GENERAL FUND DETAIL**

ACCOUNT	2010 Actual	2011 Actual	2012 Approved Budget	2013 Proposed Budget	% CHANGE
<b>41 Personnel Services</b>					
4101 Salaries -Supervision	\$ 1,648,075	\$ 1,686,253	\$ 1,811,540	\$ 1,808,090	-0.2%
4102 Salaries -Clerical	1,002,469	988,288	1,032,020	1,058,990	2.6%
4103 Salaries - Operational	5,637,606	5,899,178	6,043,700	6,025,690	-0.3%
4104 Salaries - Overtime	1,199,046	1,209,024	1,133,120	1,145,330	1.1%
4105 Salaries - Other	124,790	125,598	141,140	124,220	-12.0%
4106 FICA	273,070	220,724	280,480	284,570	1.5%
4107 Medicare	128,375	131,658	147,490	148,300	0.5%
4108 Life Insurance	22,216	22,604	23,140	25,300	9.3%
4109 Hospitalization Insurance	3,086,002	3,510,428	3,688,000	3,442,500	-6.7%
4110 Cancer Insurance	19,613	20,197	20,980	20,790	-0.9%
4111 Workers Compensation	237,097	272,544	220,260	241,350	9.6%
4112 Employee Assistance Prgm	4,032	4,092	4,220	4,240	0.5%
4115 Unemployment Insurance	9,266	3,291	12,830	6,150	-52.1%
4116 Employee Pension Benefit	692,376	687,979	767,230	800,590	4.3%
4118 Retirement - Other	33,245	34,512	35,660	35,810	0.4%
4119 Police & Fire Pension	1,603,330	1,844,433	2,017,510	2,117,470	5.0%
<b>Personnel Services Total</b>	<b>15,720,608</b>	<b>16,660,803</b>	<b>17,379,320</b>	<b>17,289,390</b>	<b>-0.5%</b>
<b>42 Supplies</b>					
4200 Non-Inventory Parts	4,274	2,115	3,000	3,000	0.0%
4201 Fuel	197,554	256,612	363,880	325,110	-10.7%
4202 Minor Tools	23,143	21,149	26,450	27,550	4.2%
4203 Office Supplies	50,346	50,378	49,860	52,650	5.6%
4204 Cleaning Supplies	10,645	9,712	11,550	11,570	0.2%
4205 Medical & Drug Supplies	4,903	4,749	5,770	5,920	2.6%
4206 Botanical Supplies	8,318	7,785	10,600	12,550	18.4%
4207 Clothing Supplies	95,971	97,238	97,690	102,390	4.8%
4208 Postage	100,636	108,103	112,560	115,430	2.5%
4209 Educational Supplies	8,017	9,289	14,820	15,900	7.3%
4210 Photographic Supplies	1,948	884	1,100	1,000	-9.1%
4211 Periodicals & Supplement	23,366	27,244	26,990	27,070	0.3%
4212 Mechanical Supplies	1,562	316	2,000	2,000	0.0%
4213 Traffic Control Supplies	23,863	21,481	22,000	29,000	31.8%
4214 Chemical Supplies	33,588	33,914	40,100	42,420	5.8%
4215 Janitorial Supplies	20,151	17,381	19,000	19,000	0.0%
4216 Ammunition	8,959	28,109	22,800	28,500	25.0%
4221 Athletic Recreat. Supply	8,586	9,766	9,150	9,150	0.0%
4222 Concessions	7,653	7,914	9,250	9,250	0.0%
4225 Safety Supplies	2,159	2,081	1,800	2,300	27.8%
4229 Miscellaneous Supplies	919	1,044	1,000	1,200	20.0%
<b>Supplies Total</b>	<b>636,561</b>	<b>717,264</b>	<b>851,370</b>	<b>842,960</b>	<b>-1.0%</b>
<b>43 Maintenance &amp; Repairs</b>					
4301 Vehicle Repair	165,358	223,633	182,480	196,730	7.8%
4302 Office Equipment Repair	98,982	120,946	148,170	160,070	8.0%
4303 Instr. & Appar. Repair	11,458	9,366	8,000	9,800	22.5%
4304 Other Equipment Repair	31,670	23,806	41,920	42,870	2.3%
4305 Heating / A.C. Repair	27,831	23,885	21,600	21,650	0.2%
4306 Building Repair & Maint	107,874	173,955	122,050	114,000	-6.6%
4307 Other Structures Repair	39,179	35,962	74,350	68,400	-8.0%
4308 Machines Tools Repair	12,126	11,167	9,200	11,600	26.1%
4309 Radios Repair	25,562	29,253	25,000	32,500	30.0%

**CITY OF HENDERSON, KY  
OPERATING BUDGET FISCAL 2013  
GENERAL FUND DETAIL**

ACCOUNT	2010 Actual	2011 Actual	2012 Approved Budget	2013 Proposed Budget	% CHANGE
4310 Video Equipment Expense	\$ 1,621	\$ 2,106	\$ 2,500	\$ 6,000	140.0%
4312 Walks Drives Fences	3,980	4,135	4,750	5,130	8.0%
4313 Recreational Equipment	9,272	14,740	16,100	16,100	0.0%
4314 Pumps & Motors	4,127	240	4,250	4,400	3.5%
4324 Canoe Creek Maintenance	65	-	-	-	N/A
4325 Boat Launch Expense	1,868	5,305	2,500	2,500	0.0%
4326 Natural Disaster Expense	-	4,358	-	-	N/A
Maintenance & Repairs Total	540,973	682,857	662,870	691,750	4.4%
44 Services					
4401 Telephone	85,098	73,648	82,190	82,450	0.3%
4402 Medical Exams	15,926	17,819	10,350	22,800	120.3%
4403 Assoc. Dues/Subscription	56,226	55,508	60,530	62,180	2.7%
4404 Multi-Department Training	4,438	1,751	6,840	7,840	14.6%
4405 Travel & Training	84,490	86,494	127,180	124,040	-2.5%
4406 Boards and Meetings	990	980	1,800	1,800	0.0%
4407 Court Costs	-	-	1,500	1,500	0.0%
4408 Legal Advertising	11,304	11,367	17,000	19,420	14.2%
4409 Electric-Purchased	21,700	25,432	23,000	28,000	21.7%
4414 Clothing / Cleaning	33,841	32,719	34,820	34,720	-0.3%
4415 Special Services	69,089	69,511	73,340	75,830	3.4%
4416 Car Allowance	10,800	10,800	10,800	10,800	0.0%
4417 Printing and Reproduction	31,488	30,445	28,620	31,290	9.3%
4418 Contractual Services	250,456	249,115	306,510	264,550	-13.7%
4419 Professional Services	134,109	182,607	170,670	140,020	-18.0%
4421 Commissions	4,756	5,244	5,350	-	-100.0%
4424 Equipment Rental	3,071	1,593	3,750	4,350	16.0%
4440 Web Services	11,217	10,604	27,200	25,500	-6.3%
4441 Bank Fees	-	143	230	230	0.0%
4442 Trust Fees	1,370	1,444	1,500	1,300	-13.3%
4443 Charge Card Expense	-	652	550	550	0.0%
4443 Charge Card Utilities	-	6,833	8,400	8,400	0.0%
4456 Planning Commission	208,681	198,082	271,570	266,910	-1.7%
4457 Ambulance Service	346,796	201,833	264,630	297,130	12.3%
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	44,000	50,000	52,500	44,000	-16.2%
4481 Henderson County Attorney	5,500	5,500	9,200	5,500	-40.2%
4482 Humane Society of Hend C	110,000	110,000	110,000	110,000	0.0%
4483 Hend City/Co Rescue Sq.	4,500	4,500	4,500	4,500	0.0%
4484 Disaster & Emergency Ser	22,845	23,364	25,930	31,510	21.5%
4485 Hend City/Co Air Board	99,104	95,313	96,620	125,000	29.4%
4491 NW KY Forward	38,000	40,500	48,000	48,000	0.0%
4495 Special Projects	-	-	-	569,130	N/A
4497 Henderson Child	2,700	2,700	3,200	3,200	0.0%
4498 GIS	119,609	172,299	161,220	156,660	-2.8%
4522 Audit Expense	22,166	23,970	24,370	22,700	-6.9%
Services Total	1,914,470	1,862,970	2,134,070	2,692,010	26.1%

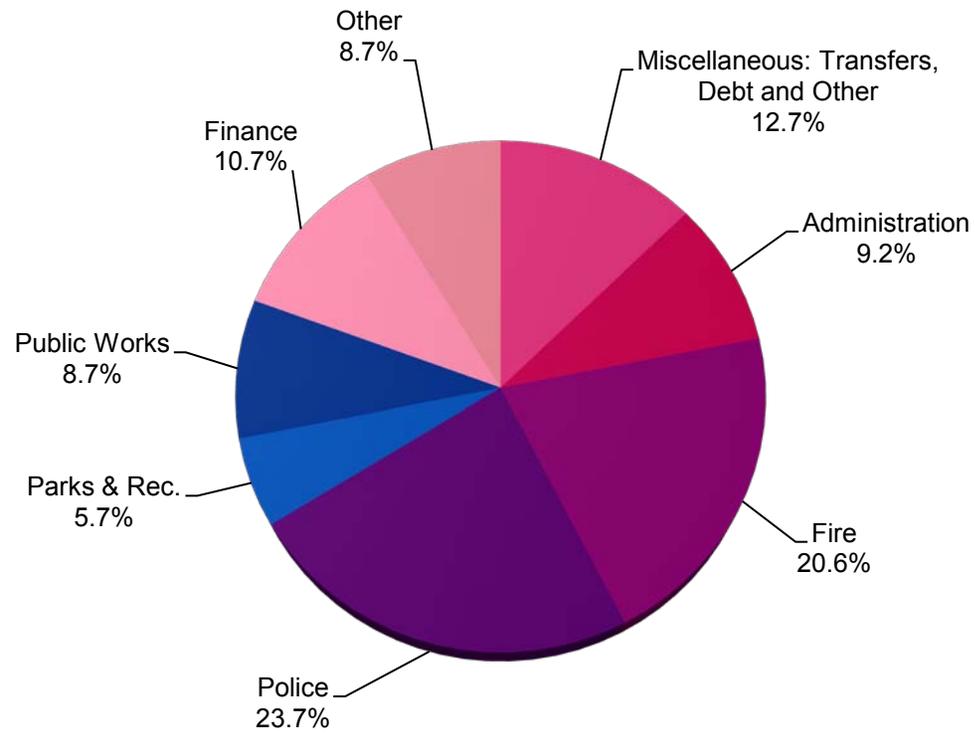
**CITY OF HENDERSON, KY  
OPERATING BUDGET FISCAL 2013  
GENERAL FUND DETAIL**

ACCOUNT	2010 Actual	2011 Actual	2012 Approved Budget	2013 Proposed Budget	% CHANGE
<b>45 Sundry Charges</b>					
4501 Insurance Expense	\$ 407,573	\$ 400,532	\$ 395,000	\$ 446,000	12.9%
4502 Interest Expense	76,667	36,968	15,770	-	-100.0%
4517 Disc Golf Expense	1,422	1,834	2,250	2,250	0.0%
4531 DARE Expenses	2,749	2,940	-	2,500	N/A
4534 K-P Donations Expenses	405	-	-	-	N/A
4576 Series 2001 Debt	95,000	95,000	-	-	N/A
4581 Street Sweeper 07	23,303	-	-	-	N/A
4582 Equipment Lease	-	-	157,640	-	-100.0%
<b>Sundry Charges Total</b>	<b>607,119</b>	<b>537,274</b>	<b>570,660</b>	<b>450,750</b>	<b>-21.0%</b>
<b>46 Capital Outlay</b>					
4601 Motor Vehicles	162,530	419,542	479,880	216,250	-54.9%
4602 Office Furniture /Fixture	-	12,214	-	-	N/A
4605 Machinery & Tools	170,152	383,476	396,700	84,330	-78.7%
4607 Data Processing Equipment	133,690	104,660	92,300	39,600	-57.1%
4608 Instruments & Apparatus	-	108,971	95,300	23,000	-75.9%
4628 Park Improvements	59,487	-	-	75,000	N/A
4641 Municipal Center Improve.	10,524	139,215	40,000	47,900	19.8%
<b>Capital Outlay Total</b>	<b>536,383</b>	<b>1,168,078</b>	<b>1,104,180</b>	<b>486,080</b>	<b>-56.0%</b>
<b>47 Transfers</b>					
4701 Transfer to PWI	543,000	582,000	685,000	701,000	2.3%
4702 Transfer to Hart	487,000	552,200	535,000	548,000	2.4%
4706 Transfer to Canoe Creek	-	-	65,000	-	-100.0%
4707 Transfer to Construction	-	1,047,946	207,000	-	-100.0%
4711 Reserve for Contingency	87,226	93,159	34,530	99,060	186.9%
4713 Transfer to Sanitation	207,000	194,000	-	47,000	N/A
4714 Transfer to Emergency Co	231,500	288,000	319,000	386,000	21.0%
4716 Transfer to Police and Fire	5,000	422,700	420,000	433,000	3.1%
4717 Transfer to Civil Service	-	149,000	239,000	227,000	-5.0%
4718 Transfer to Police Invest.	-	4,878	-	-	N/A
4719 Transfer to Cemetery Fund	-	-	-	156,000	N/A
4725 Transfer to Bond Fund	313,000	462,000	668,000	775,000	16.0%
<b>Transfers Total</b>	<b>1,873,726</b>	<b>3,795,883</b>	<b>3,172,530</b>	<b>3,372,060</b>	<b>6.3%</b>
<b>Total Expenses</b>	<b>\$ 21,829,840</b>	<b>\$ 25,425,129</b>	<b>\$ 25,875,000</b>	<b>\$ 25,825,000</b>	<b>-0.2%</b>

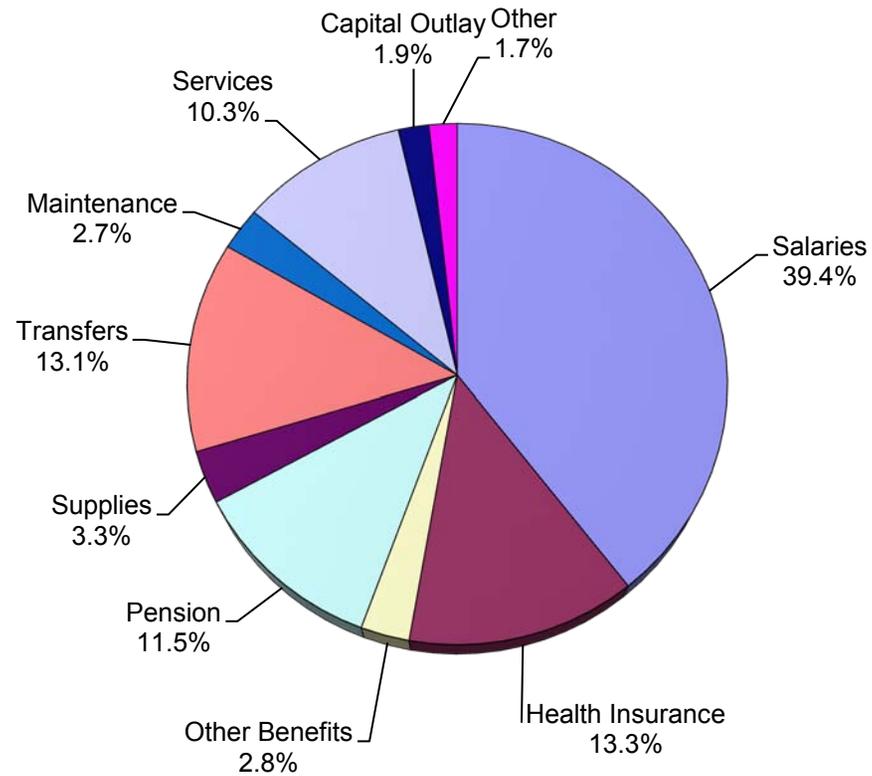
# CITY OF HENDERSON

## GENERAL FUND EXPENDITURES

### FISCAL 2013 BUDGET



# CITY OF HENDERSON GENERAL FUND EXPENDITURES FISCAL 2013 BUDGET



<b>CITY OF HENDERSON, KY</b> <b>TOTAL EXPENDITURES OF ALL FUNDS</b> <b>FOR FISCAL 2013</b>
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	Fiscal 2012	Fiscal 2013	Increase	Percentage
GENERAL FUND	\$ 25,875,000.00	\$ 25,825,000.00	\$ (50,000.00)	-0.2%
GAS FUND	23,106,000	16,704,000	(6,402,000)	-27.7%
HEALTH REIMBURSEMENT ARRANGEMENT FUND	170,000	480,000	310,000	182.4%
CIVIL SERVICE PENSION FUND	244,000	232,000	(12,000)	-4.9%
POLICE & FIRE PENSION FUND	421,000	434,000	13,000	3.1%
CEMETERY FUND	424,000	444,000	20,000	4.7%
HEALTH INSURANCE FUND	7,356,000	7,141,000	(215,000)	-2.9%
BOND FUND	1,707,000	2,386,000	679,000	39.8%
PUBLIC WAY IMPROVEMENT FUND	1,397,000	1,479,000	82,000	5.9%
CONSTRUCTION FUND	19,895,000	17,459,000	(2,436,000)	-12.2%
CANOE CREEK FUND	215,000	-	(215,000)	-100.0%
FLOOD MITIGATION FUND	977,000	2,754,000	1,777,000	181.9%
HART FUND	1,611,000	1,387,000	(224,000)	-13.9%
SANITATION FUND	2,925,000	3,138,000	213,000	7.3%
911 FUND	1,092,000	1,112,000	20,000	1.8%
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	377,000	397,000	20,000	5.3%
HOME GRANT FUND	264,000	264,000	-	0.0%
POLICE INVESTIAGTION FUND	76,000	80,000	4,000	5.3%
JUSTICE ASSISTANCE GRANT FUND	35,000	13,000	(22,000)	-62.9%
	<u>\$ 88,167,000.00</u>	<u>\$ 81,729,000.00</u>	<u>\$ (6,438,000.00)</u>	<u>-7.3%</u>

**CITY OF HENDERSON, KY  
CITY-WIDE - STRATEGIC PLAN SUMMARY  
FOR FISCAL YEAR 2013**

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	Finalize Phase II of the State flood grant (KIA) and the Phase II Economic Development Administration (EDA) grant.
Increase the safety of citizens by replacing obsolete public safety equipment.	Safety	Police	Replace at least six police vehicles as defined in the vehicle replacement schedule.
		Fire	Replace the Ampkus rescue equipment.
		Fire	Continue to follow the vehicle replacement schedule by replacing sedan.
Enhance services to citizens by extending technology	Technology Improvement	Finance	Replace 26 personal computers to keep equipment up to date and operating effectively.
Ensure that City services assist in creating a superior quality of life and an atmosphere where people desire to live, work, and play.	Quality of Life	HART	Purchase and place benches in the downtown business district.
		Gas Utility	Operate without a rate increase.
		Administration	Finalize construction on the riverfront improvement projects - bid packets 1,2, and 3.
		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 involved.	Quality of Life	Parks and Recreation	Install a new skate park at Community Park.

**CITY OF HENDERSON, KY**  
**Protect Health and Safety/Maintain Basic Service Levels**  
**FOR FISCAL YEAR 2013**

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 overlay the Central Business District which will finalize their system improvement project.
	B. Gas Utility	1. Pursue a grant that will provide the funding to expand Gas Utility System to serve industrial park along KY 136.
	C. Mass Transit	1. Purchase and place benches in the downtown business district.
II. Facilities & Services	A. Public Works	1. Monitor the tenth year of the curbside recycling program and make a decision regarding modifications, improvements, or changes to the service.
	B. Parks & Recreation	1. Refurbish Atkinson Park restrooms facilities by September, 2012
		2. Replace tractor at Municipal Golf by July 31, 2012
		3. Replace fiberglass gutter grating system at Atkinson Pool by May, 2013.
		4. Replace dump truck in the Cemetery division by November 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.		

**CITY OF HENDERSON, KY**  
**Protect Health and Safety/Maintain Basic Service Levels**  
**FOR FISCAL YEAR 2013**

Key Area	Responsibility	Objectives/Performance Standards
II. Facilities & Services (continued)	C. Fire (continued)	4. Implement a replacement program of defibrillators to improve quality of life due to the changes in American Heart Guidelines, which now allows the use of defibrillators on children and infants.
		5. Implement a business survey program to help with ISO rating and to map out hazards in those structures and to familiarize firefighters with the building layout.
		6. Continue to educate the public through fire prevention programs and other hazard prevention programs in schools, churches, and public avenues. Education saves lives.
		7. Continue to work to improve early response to all emergency situations.
		8. Work to improve our water rescue capabilities, which will improve the quality of life for anyone boating or working on the Ohio River.
		9. Study the three fire station option.
	D. Police	1. Acquire and place into service four (4) new police vehicles by June 30, 2013.
		2. For fiscal 2013, the goal is to further reduce overall crime by 8%.
	E. Gas Utility	1. Complete tie over work in the Pringle Street area.
III. Administrative	A. Finance	1. Continue to promote the Automatic Payment Plan (ACH) for the payment of utility bills by customers during the year.
		2. Continue to promote the option of receiving an email notification that a customer's utility bill is available to download rather than mailing the bill.

**CITY OF HENDERSON, KY**  
**Protect Health and Safety/Maintain Basic Service Levels**  
**FOR FISCAL YEAR 2013**

Key Area	Responsibility	Objectives/Performance Standards
III. Administrative (continued)	B. Gas Utility	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. Commence implementation of DIMP and system study requirements
		4. Complete training room needs to support OQ.
	C. Administration Human Resources	1. Continue work zone safety training for all affected City employees.
		2. Conduct rigger safety training for all affected City employees.

**CITY OF HENDERSON, KY**  
**Enhance the Economic Climate of the Community**  
**FOR FISCAL YEAR 2013**

Key Area	Responsibility	Objectives/Performance Standards
I. Facilities & Services	A. Administration	1. Continuing to utilize federal transportation funds, finalize the riverfront improvement projects - bid packages 1, 2, and 3.
		2. Provide engineering support for the construction inspection services for the projects.
II. Economic Development	A. Administration	1. Participate in efforts to create new jobs, increase per capita income levels, and expand the tax base with increased funding for Northwest Kentucky Forward
		2. Promote the Downtown Loan Program with the goal of job creation and job retention through the marketing of this economic development tool with the Downtown Henderson Project and participating banks.
III. Administrative	A. Gas Utility	1. Evaluate other initiatives to partner with other public energy acquisition agencies to maximize effectiveness and benefits to our customers and work through PEAK to secure additional prepay natural gas.

**CITY OF HENDERSON, KY**  
**Improve Existing Housing/Protect Neighborhood Quality**  
**FOR FISCAL YEAR 2013**

Key Area	Responsibility	Objectives/Performance Standards
I. Transportation	A. Administration	1. Continue the sidewalk construction program in the CDBG low-income eligible neighborhoods. Continue to pursue grants such as Safe Routes to Schools and Bike Trail for sidewalk improvements along Sand Lane corridor connecting with Green Street.
		2. Provide engineering support on Safe Routes to Schools grants and Bike Trail grants (Sand Lane sidewalk project.)
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 enforcement activities 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 2013, with a completion goal of three work weeks.
	C. Parks and Recreation	1. Plant a minimum of 36 trees at Municipal Golf Course along Elm Street and for separating fairways for safety and aesthetic purposes by November 2013.  2. Complete practice green at Municipal Golf Course to serve golfers and enhance the Junior Program by teaching skills and etiquette by September 2013.

**CITY OF HENDERSON, KY**  
**Improve Existing Housing/Protect Neighborhood Quality**  
**FOR FISCAL YEAR 2013**

Key Area	Responsibility	Objectives/Performance Standards
IV. Housing & Population	A. Administration	1. Acquire KHC Affordable Housing Finance Program grant funds and undertake the exterior minor rehabilitation of low-income homes in conjunction with World Changers.
		2. Continue targeting unsafe structures and properties with the objective of repairing or removing unsafe housing during the year.
		3. Increase the number of safe and affordable homes in the City of Henderson through available funding resources.
		4. Pursue grant funding resources to continue to improve infrastructure improvements within the City of Henderson and continue to facilitate the City in becoming a more sustainable community.
		5. Provide guidance and support to City departments and civic agencies, such as Engage Henderson, in the use of grant funding.
		6. Work with Engage Henderson with property maintenance issues in the East End.
		7. Continue to work with Downtown Henderson Project and property owners on education and processes of redeveloping downtown buildings.
		8. Continue to work with developers and builders to further streamline the permit process.
		9. Continue to pursue reimbursement of expenditures on abandoned properties and work with Assistant City Attorney on legal actions that can be taken to get these properties cleaned up.
		10. Will work to effectively assume duties given by the State in regards to HVAC plan review.

**CITY OF HENDERSON, KY**  
**Enhance City Attractiveness/Control the Cost of Government**  
**FOR FISCAL YEAR 2013**

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 that have last been refurbished 15 years ago or prior during the fiscal year.
		2. Complete Phase I of the service line project. In particular, have mapping updated to extent possible and have size and type line identified. Complete fieldwork for Phase II for commercial customers.
	B. Administration	1. Continue to provide support to Public Works in addressing community drainage project. Began in 2011-12 with one major subdivision to address and improve drainage ways.
		2. Provide engineering support to the Flood Mitigation Board on inspection of the mowing contract for Canoe Creek.
II. Quality of Life	A. Parks & Recreation	1. Maintain designation as a "Tree City USA" by the National Arbor Day Foundation.
		2. Install new cemetery map display at Fairmont Cemetery by September 2012.
	B. Police	1. Schedule and conduct four classes of the Police Academy program to enhance community-police relations during the year.
	C. Mass Transit	1. Plan and conduct the thirteenth 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 2013**

Key Area	Responsibility	Objectives/Performance Standards
III. Administrative	A. Finance	1. Complete the FY 2012 audit in a Comprehensive Annual Financial Report (CAFR) format and receive a "Certificate of Achievement" for financial reporting for the fourteenth consecutive year from the Governmental Finance Officers Association during the year.
		2. Complete the FY 2013 Budget in the required format and receive a "Distinguished Budget Presentation Award" for the fourth consecutive year from the Governmental Finance Officers Association during the year.
		3. Study the feasibility of electronic accounts payables processing and electronic payment of invoices.
	B. Police	1. Continue the upgrading of equipment to improve officer safety and efficiency of the department.
C. Administration Human Resources	1. Conduct minimum of 100 internal audits of medical insurance EOB's to ensure proper coverage and payments.	
D. 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-92.

### **Fund – General #10 –**

Department - Administration #10 –

Division – Mayor / City Commissioners #010

Division - City Manager #011

Division - City Attorney #012

Division - City Clerk #013

Division - Human Relations #016

Division - Community Development #017

Division - Human Resources #124

Division – Codes #233

Division – Engineering #377

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

**Fund – Gas #20 –**

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

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

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

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

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

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

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

**Fund – Cemetery – #40 –**

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

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

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

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

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

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

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

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

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

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

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

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

**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-36

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-60

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-66

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

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

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

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

Department – Police #40 starts on page C-91

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-106

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-54

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-142

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-55 – 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-57 – 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-86 - 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-59 – 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-123 – This Fund is responsible for the upkeep and maintenance of all municipal streets and sidewalks. This includes snow and debris removal, utility cuts, and both major and minor street repairs. The expenses that are reflected in the General Fund are usually for capital outlay. The operational expenses are in the Public Way Improvement Fund.

Department – Public Works #45

Division – Public Way Improvement #342

Fund – Construction #51 page C-31 – The Construction Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities which are funded either by grants or bond proceeds.

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Flood Mitigation #53 page C-33 – 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-130 – 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-98 – 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-34 – 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-35 – 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-103 – 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-105 – The Justice Assistance Grant Fund accounts for federal grant money provided for local law enforcement activities.

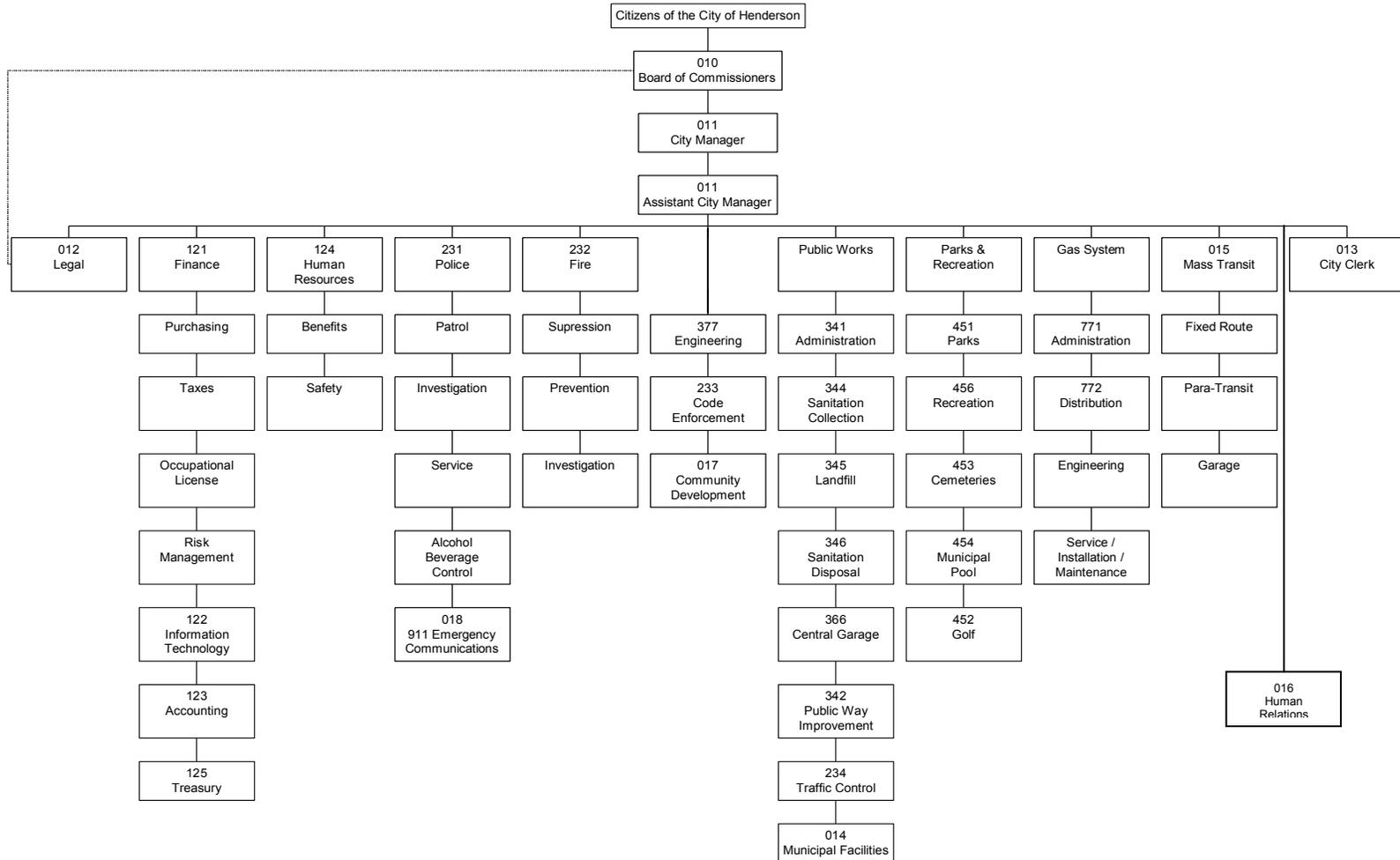
Department – Police #40

Division – Police #231



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

# City of Henderson, Kentucky



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

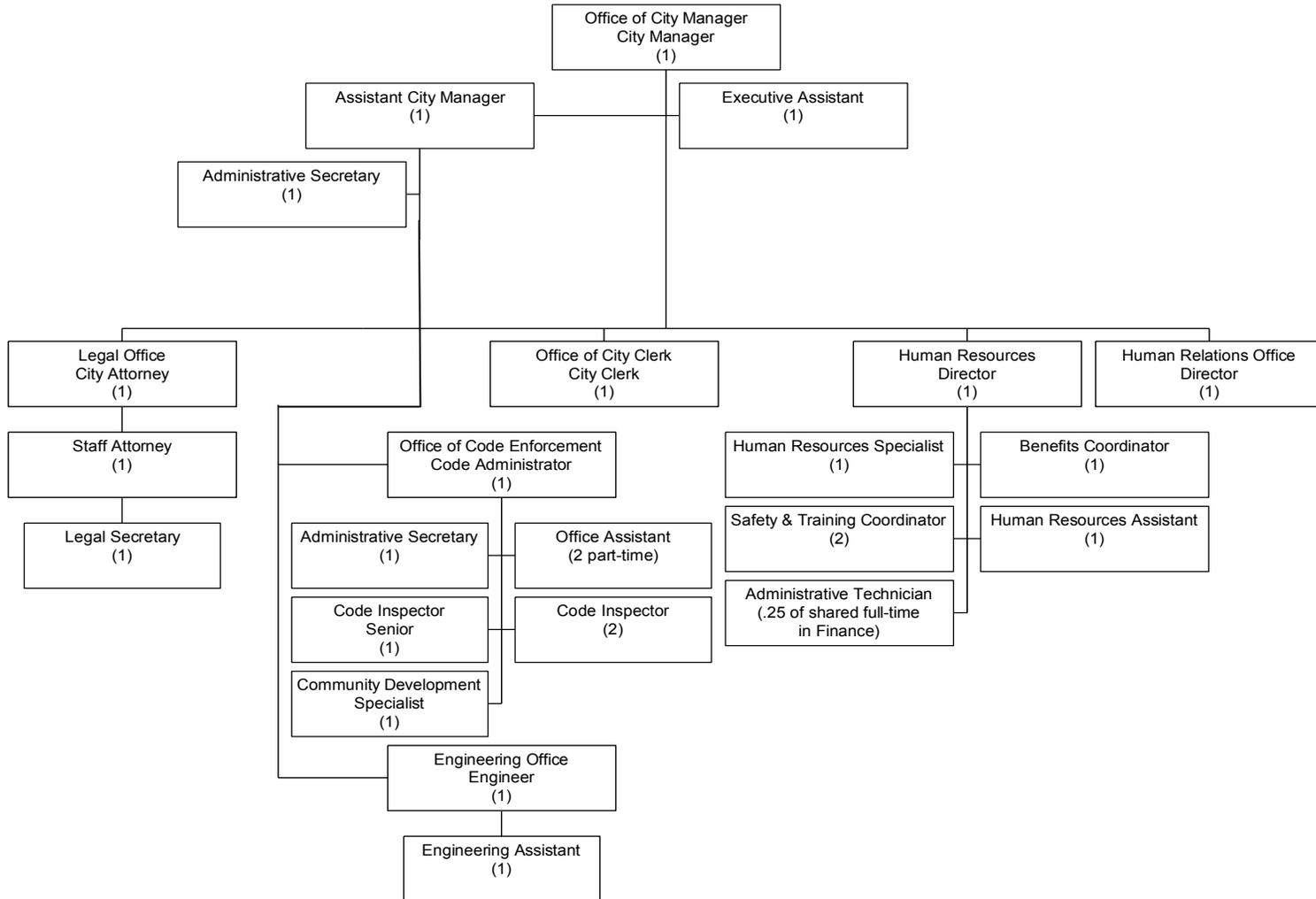
Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Department 10 - Administration							
Division 010 - City Commission							
<b>41 Personnel Services</b>							
4101	Salaries - Supervision	\$ 60,406	\$ 60,991	\$ 61,940	\$ 61,740	\$ 63,590	3.0%
4106	FICA	3,253	3,273	3,413	3,830	3,950	3.1%
4107	Medicare	761	766	798	900	930	3.3%
4109	Health Insurance	49,925	61,450	64,000	64,000	75,000	17.2%
4111	Workers Compensation	115	127	105	110	120	9.1%
4112	Employee Assist. Prgm	89	79	71	90	90	0.0%
4116	Employee Pension	2,878	1,547	-	-	-	N/A
Personnel Services Total		117,427	128,233	130,327	130,670	143,680	10.0%
<b>42 Supplies</b>							
4203	Office Supplies	805	252	610	500	650	30.0%
4208	Postage	63	125	100	140	120	-14.3%
4211	Periodicals & Supple.	146	157	160	160	160	0.0%
Supplies Total		1,014	534	870	800	930	16.3%
<b>43 Maintenance &amp; Repairs</b>							
4302	Office Equip. Repair	13	11	10	10	10	0.0%
Maintenance & Repairs Total		13	11	10	10	10	0.0%
<b>44 Services</b>							
4401	Telephone	1,108	1,004	1,040	1,200	1,150	-4.2%
4403	Assoc. Dues/Subscript.	43,196	44,537	47,300	47,500	47,500	0.0%
4405	Travel & Training	14,527	9,430	4,170	17,290	15,000	-13.2%
4415	Special Services	1,868	4,476	1,600	2,500	2,500	0.0%
4417	Printing and Reprod.	414	699	460	500	500	0.0%
4419	Professional Services	3,595	-	-	4,000	4,000	0.0%
Services Total		64,708	60,146	54,570	72,990	70,650	-3.2%
<b>46 Capital Outlay</b>							
4602	Office Furniture /Fixture	-	12,214	-	-	-	N/A
Capital Outlay Total		-	12,214	-	-	-	N/A
Total Mayor & City Commission		\$ 183,162	\$ 201,138	\$ 185,777	\$ 204,470	\$ 215,270	5.3%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

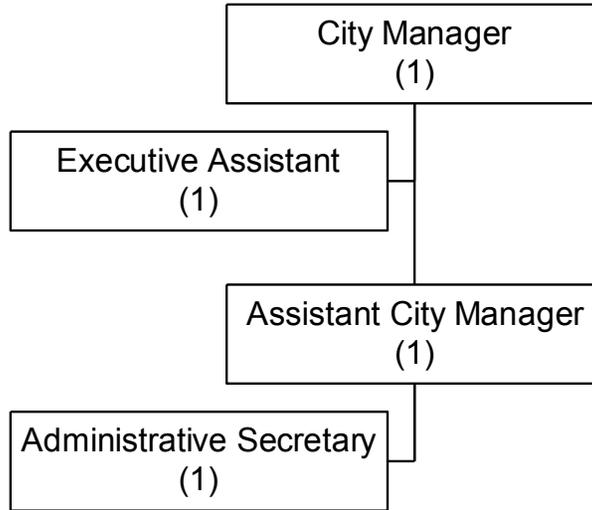
DEPARTMENT: Administration DIVISION: City Commission

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Newspaper Annual Subscription	\$ 160
4403	Association Dues and Subscrip	Green River Area Development District	\$ 28,800
		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	500
		Other	1,600
		Total	\$ 47,500
4415	Special Services	Service Award & Lapel Pins	\$ 600
		Shriners' Christmas Parade	500
		United Way Logo Incentives	500
		Retirement Watches	500
		Other	400
		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 2013**

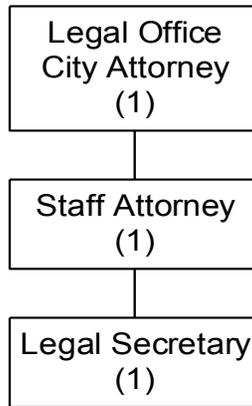
Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Department 10 - Administration							
Division 011 - City Manager							
<b>41 Personnel Services</b>							
4101	Salaries - Supervision	\$ 202,911	\$ 209,866	\$ 215,383	\$ 214,680	\$ 217,750	1.4%
4102	Salaries - Clerical	82,781	84,742	86,737	85,930	87,660	2.0%
4104	Salaries - Overtime	2,602	2,991	2,399	1,850	2,350	27.0%
4105	Salaries - Other	-	-	-	6,720	2,500	-62.8%
4106	FICA	17,445	18,043	18,094	19,170	19,240	0.4%
4107	Medicare	4,281	4,401	4,509	4,490	4,500	0.2%
4108	Life Insurance	5,232	5,216	7,682	5,430	7,730	42.4%
4109	Health Insurance	57,200	63,000	64,000	64,000	60,000	-6.3%
4110	Cancer Insurance	377	377	377	380	380	0.0%
4111	Workers Compensation	550	622	514	520	560	7.7%
4112	Employee Assist. Prgm	71	71	71	70	80	14.3%
4115	Unemploy. Insurance	249	90	193	360	170	-52.8%
4116	Employee Pension	13,830	14,938	16,156	16,290	17,600	8.0%
4118	Retirement - Other	33,245	34,512	33,858	35,660	35,810	0.4%
Personnel Services Total		420,774	438,869	449,973	455,550	456,330	0.2%
<b>42 Supplies</b>							
4203	Office Supplies	2,122	2,615	2,500	1,900	2,500	31.6%
4208	Postage	446	307	370	350	400	14.3%
4211	Periodicals & Supple.	1,372	1,412	1,630	1,300	1,700	30.8%
Supplies Total		3,940	4,334	4,500	3,550	4,600	29.6%
<b>43 Maintenance &amp; Repairs</b>							
4302	Office Equip. Repair	23	18	20	20	20	0.0%
Maintenance & Repairs Total		23	18	20	20	20	0.0%
<b>44 Services</b>							
4401	Telephone	4,020	2,804	2,840	3,800	3,200	-15.8%
4403	Assoc. Dues/Subscript.	618	459	720	800	800	0.0%
4405	Travel & Training	3,534	3,645	2,150	6,860	6,860	0.0%
4408	Legal Advertising	145	139	160	500	400	-20.0%
4415	Special Services	56	257	140	500	400	-20.0%
4416	Car Allowance	10,800	10,800	10,800	10,800	10,800	0.0%
4417	Printing and Reprod.	437	839	520	500	600	20.0%
4419	Professional Services	-	2,121	-	5,000	3,000	-40.0%
Services Total		19,610	21,064	17,330	28,760	26,060	-9.4%
Total City Manager		\$ 444,347	\$ 464,285	\$ 471,823	\$ 487,880	\$ 487,010	-0.2%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Administration                      DIVISION: City Manager

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	KRS Revisions	\$ 1,500
		Engineering Magazine	80
		Other	120
		Total	\$ 1,700
4403	Association Dues and Subscrip	KCCMA Dues	\$ 400
		KAMM	50
		Other	350
		Total	\$ 800
4415	Special Services	Other	\$ 400
4419	Professional Services	Other	\$ 3,000

## LEGAL OFFICE



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Department 10 - Administration							
Division 012 - City Attorney							
41 Personnel Services							
4101	Salaries - Supervision	\$ 103,047	\$ 106,044	\$ 136,740	\$ 107,900	\$ 87,500	-18.9%
4102	Salaries - Clerical	37,130	38,181	38,965	37,780	39,710	5.1%
4104	Salaries - Overtime	-	5	22	110	120	9.1%
4106	FICA	8,172	8,397	10,900	9,040	7,900	-12.6%
4107	Medicare	1,911	1,964	2,550	2,120	1,850	-12.7%
4108	Life Insurance	134	124	117	170	170	0.0%
4109	Health Insurance	28,600	31,500	34,670	32,000	30,000	-6.3%
4110	Cancer Insurance	188	188	188	190	190	0.0%
4111	Workers Compensation	319	322	291	260	240	-7.7%
4112	Employee Assist. Prgm	36	36	36	40	40	0.0%
4115	Unemploy. Insurance	124	33	99	170	70	-58.8%
4116	Employee Pension	22,704	24,563	33,300	27,640	24,900	-9.9%
Personnel Services Total		202,365	211,357	257,878	217,420	192,690	-11.4%
42 Supplies							
4203	Office Supplies	395	1,197	1,200	800	1,000	25.0%
4208	Postage	251	307	300	300	300	0.0%
4211	Periodicals & Supple.	18,083	21,210	18,750	18,500	18,500	0.0%
Supplies Total		18,729	22,714	20,250	19,600	19,800	1.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	23	29	-	-	-	N/A
Maintenance & Repairs Total		23	29	-	-	-	N/A
44 Services							
4401	Telephone	603	577	550	600	600	0.0%
4403	Assoc. Dues/Subscript.	985	995	990	1,000	1,000	0.0%
4405	Travel & Training	1,681	1,233	2,900	3,000	2,900	-3.3%
4407	Court Costs	-	-	-	1,500	1,500	0.0%
4415	Special Services	81	160	90	100	100	0.0%
4417	Printing and Reprod.	103	149	160	200	200	0.0%
4419	Professional Services	20,470	51,774	15,000	22,000	21,000	-4.5%
Services Total		23,923	54,888	19,690	28,400	27,300	-3.9%
Total Legal		\$ 245,040	\$ 288,988	\$ 297,818	\$ 265,420	\$ 239,790	-9.7%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

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	\$ 19,000
		Court Reporter	2,000
		Total	\$ 21,000

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Department 10 - Administration							
Division 013 - City Clerk							
<b>41 Personnel Services</b>							
4101	Salaries - Supervision	\$ 52,463	\$ 54,014	\$ 55,108	\$ 54,980	\$ 56,080	2.0%
4106	FICA	2,978	3,073	3,115	3,410	3,480	2.1%
4107	Medicare	696	719	728	800	820	2.5%
4108	Life Insurance	53	53	53	80	90	12.5%
4109	Health Insurance	14,300	15,750	16,000	16,000	15,000	-6.3%
4110	Cancer Insurance	94	94	94	100	100	0.0%
4111	Workers Compensation	98	114	101	100	110	10.0%
4112	Employee Assist. Prgm	18	18	18	20	20	0.0%
4115	Unemploy. Insurance	53	18	36	60	40	-33.3%
4116	Employee Pension	8,497	9,199	10,448	10,430	10,970	5.2%
Personnel Services Total		79,250	83,052	85,701	85,980	86,710	0.8%
<b>42 Supplies</b>							
4203	Office Supplies	268	709	950	500	1,800	260.0%
4208	Postage	60	28	40	200	100	-50.0%
Supplies Total		328	737	990	700	1,900	171.4%
<b>43 Maintenance &amp; Repairs</b>							
4302	Office Equip. Repair	9	8	-	-	-	N/A
Maintenance & Repairs Total		9	8	-	-	-	N/A
<b>44 Services</b>							
4401	Telephone	564	491	520	540	540	0.0%
4403	Assoc. Dues/Subscript.	249	450	-	250	250	0.0%
4405	Travel & Training	-	-	-	300	300	0.0%
4408	Legal Advertising	2,976	4,127	7,250	6,000	7,250	20.8%
4415	Special Services	80	85	10	50	50	0.0%
4417	Printing and Reprod.	61	-	100	250	150	-40.0%
4418	Contractual Services	-	-	2,660	1,500	1,500	0.0%
4419	Professional Services	1,700	3,419	5,560	3,000	5,700	90.0%
Services Total		5,630	8,572	16,100	11,890	15,740	32.4%
Total City Clerk		\$ 85,217	\$ 92,369	\$ 102,791	\$ 98,570	\$ 104,350	5.9%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

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	\$ 5,700

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

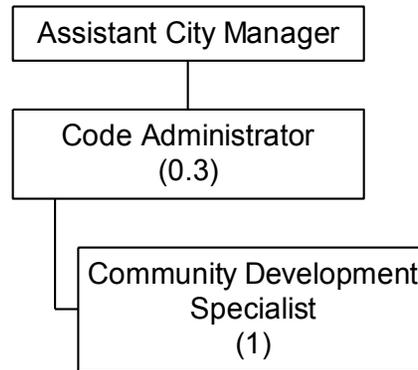
Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Department 10 - Administration							
Division 016 - Human Relations							
<b>41 Personnel Services</b>							
4101	Salaries - Supervision	\$ 50,303	\$ 51,674	\$ 52,816	\$ 52,740	\$ 53,800	2.0%
4106	FICA	2,942	3,022	3,074	3,270	3,340	2.1%
4107	Medicare	688	707	719	770	780	1.3%
4108	Life Insurance	81	81	81	80	90	12.5%
4109	Health Insurance	14,300	15,750	16,000	16,000	15,000	-6.3%
4110	Cancer Insurance	94	94	94	100	100	0.0%
4111	Workers Compensation	98	114	97	90	100	11.1%
4112	Employee Assist. Prgm	18	18	18	20	20	0.0%
4115	Unemploy. Insurance	53	15	32	60	30	-50.0%
4116	Employee Pension	8,147	8,801	10,014	10,000	10,520	5.2%
Personnel Services Total		76,724	80,276	82,945	83,130	83,780	0.8%
<b>42 Supplies</b>							
4203	Office Supplies	101	167	170	300	290	-3.3%
4208	Postage	22	24	40	150	140	-6.7%
4209	Educational Supplies	-	-	-	350	330	-5.7%
4211	Periodicals & Supple.	322	60	140	170	170	0.0%
Supplies Total		445	251	350	970	930	-4.1%
<b>43 Maintenance &amp; Repairs</b>							
4302	Office Equip. Repair	2	5	5	20	20	0.0%
Maintenance & Repairs Total		2	5	5	20	20	0.0%
<b>44 Services</b>							
4401	Telephone	1,119	1,035	975	1,100	1,100	0.0%
4402	Medical Exams	-	-	-	50	50	0.0%
4403	Assoc. Dues/Subscript.	-	-	-	400	350	-12.5%
4405	Travel & Training	-	-	-	1,400	1,400	0.0%
4415	Special Services	11	38	150	400	370	-7.5%
4417	Printing and Reprod.	29	17	75	200	200	0.0%
Services Total		1,159	1,090	1,200	3,550	3,470	-2.3%
Total Human Relations		\$ 78,330	\$ 81,622	\$ 84,500	\$ 87,670	\$ 88,200	0.6%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Administration                      DIVISION: Human Relations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	The Gleaner	\$ 140
		Newsweek	30
		Total	\$ 170
4403	Association Dues and Subscrip	Other	\$ 350
4415	Special Services	Human Rights Annual Workshops	\$ 370

# ADMINISTRATION COMMUNITY DEVELOPMENT



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

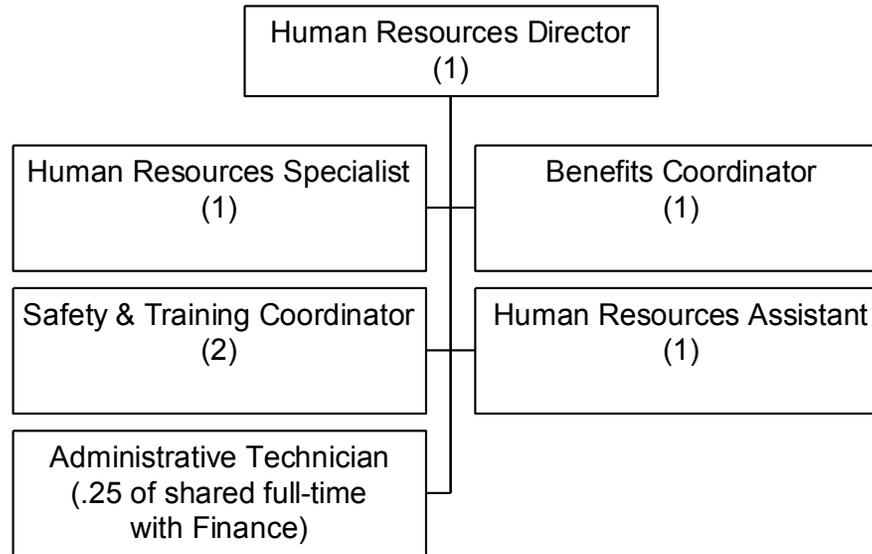
Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Department 10 - Administration							
Division 017 - Community Development							
<b>41 Personnel Services</b>							
4101	Salaries - Supervision	\$ 19,248	\$ 14,585	\$ 1,420	\$ 20,010	\$ 18,970	-5.2%
4103	Salaries - Operational	44,426	45,941	47,374	46,420	47,350	2.0%
4104	Salaries - Overtime	466	266	358	500	500	0.0%
4106	FICA	3,676	3,498	2,721	4,120	4,120	0.0%
4107	Medicare	860	818	636	970	970	0.0%
4108	Life Insurance	105	99	83	110	110	0.0%
4109	Health Insurance	18,590	19,905	16,436	20,800	19,500	-6.3%
4110	Cancer Insurance	123	115	97	130	130	0.0%
4111	Workers Compensation	665	586	86	440	450	2.3%
4112	Employee Assist. Prgm	23	22	18	30	30	0.0%
4115	Unemploy. Insurance	53	21	35	80	40	-50.0%
4116	Employee Pension	10,389	10,338	9,058	12,600	12,970	2.9%
Personnel Services Total		98,624	96,194	78,322	106,210	105,140	-1.0%
<b>42 Supplies</b>							
4203	Office Supplies	26	70	500	500	500	0.0%
4208	Postage	436	389	400	400	400	0.0%
4209	Educational Supplies	700	752	800	800	1,000	25.0%
4211	Periodicals & Supple.	-	643	800	800	600	-25.0%
Supplies Total		1,162	1,854	2,500	2,500	2,500	0.0%
<b>43 Maintenance &amp; Repairs</b>							
4302	Office Equip. Repair	20	31	50	50	50	0.0%
Maintenance & Repairs Total		20	31	50	50	50	0.0%
<b>44 Services</b>							
4403	Assoc. Dues/Subscript.	-	283	600	600	600	0.0%
4405	Travel & Training	946	371	500	3,500	3,470	-0.9%
4415	Special Services	3,232	101	200	200	200	0.0%
4417	Printing and Reprod.	-	-	300	300	300	0.0%
Services Total		4,178	755	1,600	4,600	4,570	-0.7%
Total Community Development		\$ 103,984	\$ 98,834	\$ 82,472	\$ 113,360	\$ 112,260	-1.0%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Administration                      DIVISION: Community Development

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Community Development Digest	\$ 475
		American Planning Association	125
		Total	\$ 600
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 2013**

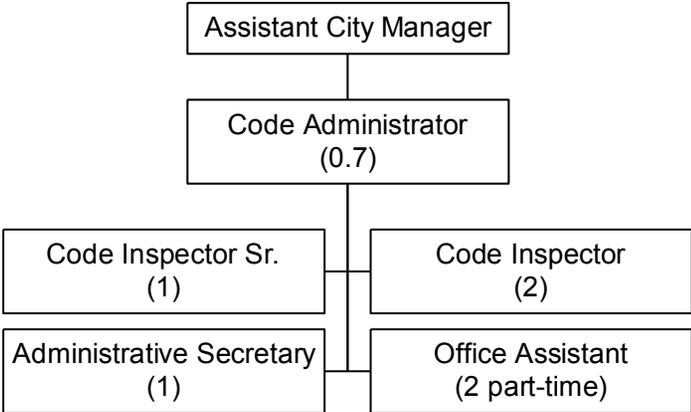
Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Department 10 - Administration							
Division 124 - Human Resources							
<b>41 Personnel Services</b>							
4101	Salaries - Supervision	\$ 67,932	\$ 69,571	\$ 71,148	\$ 71,050	\$ 72,490	2.0%
4102	Salaries - Clerical	11,432	6,101	7,302	6,210	7,440	19.8%
4103	Salaries - Operational	158,216	188,119	192,009	191,170	194,450	1.7%
4104	Salaries - Overtime	5,848	6,019	3,369	3,880	3,940	1.5%
4105	Salaries - Other	50	50	-	-	-	N/A
4106	FICA	13,834	15,160	15,360	16,890	17,260	2.2%
4107	Medicare	3,235	3,546	3,590	3,950	4,040	2.3%
4108	Life Insurance	505	506	506	510	510	0.0%
4109	Health Insurance	80,663	98,437	97,454	100,000	93,750	-6.3%
4110	Cancer Insurance	546	589	589	590	590	0.0%
4111	Workers Compensation	426	537	500	450	500	11.1%
4112	Employee Assist. Prgm	105	111	111	110	120	9.1%
4115	Unemploy. Insurance	320	54	146	530	260	-50.9%
4116	Employee Pension	39,108	45,854	51,804	51,630	54,410	5.4%
Personnel Services Total		382,220	434,654	443,888	446,970	449,760	0.6%
<b>42 Supplies</b>							
4201	Fuel	23	458	945	870	1,040	19.5%
4203	Office Supplies	2,771	2,008	2,200	2,200	2,200	0.0%
4208	Postage	1,443	1,385	1,893	1,500	1,800	20.0%
4209	Educational Supplies	-	642	600	600	600	0.0%
4211	Periodicals & Supple.	546	377	2,260	2,260	2,260	0.0%
Supplies Total		4,783	4,870	7,898	7,430	7,900	6.3%
<b>43 Maintenance &amp; Repairs</b>							
4302	Office Equip. Repair	120	142	120	-	500	N/A
Maintenance & Repairs Total		120	142	120	-	500	N/A
<b>44 Services</b>							
4401	Telephone	3,107	3,427	3,000	3,200	3,100	-3.1%
4402	Medical Exams	9,280	16,870	20,070	10,000	22,600	126.0%
4403	Assoc. Dues/Subscript.	1,024	1,356	1,100	1,100	1,100	0.0%
4404	Multi-Depart. Training	4,438	1,751	6,000	6,840	7,840	14.6%
4405	Travel & Training	2,839	1,918	3,000	3,220	5,660	75.8%
4408	Legal Advertising	884	1,446	4,460	2,500	3,770	50.8%
4415	Special Services	3,024	4,345	5,000	5,300	5,700	7.5%
4417	Printing and Reprod.	1,476	977	1,500	1,500	1,200	-20.0%
Services Total		26,072	32,090	44,130	33,660	50,970	51.4%
Total Human Resources		\$ 413,195	\$ 471,756	\$ 496,036	\$ 488,060	\$ 509,130	4.3%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Administration                      DIVISION: Human Resources

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	MSDS Online (for City-wide use)	\$ 1,880
		KY Employment Law Letter	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	Work Zone Safety Trg (Police, Fire, PW, HWU, Gas)	\$ 3,000
		OSHA Rigging Trg (35 employees in PW, HWU, Gas & Safety)	3,600
		Rigging Training Props (PW, HWU, Gas & Safety)	250
		CPR Trg - American Heart instructor materials (All departments)	490
		Northwest KY Training Consortium Membership	400
		Bloodborne Pathogen Trg (PW, HWU, Finance, HART, Parks)	100
		Total	\$ 7,840
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)	2,200
		City-wide Employee Recognition Program	1,000
		Total	\$ 5,700

**ADMINISTRATION  
CODE ENFORCEMENT**



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

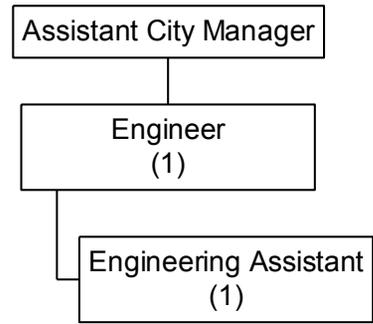
Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Department 10 - Administration							
Division 233 - Code Enforcement							
41 Personnel Services							
4101	Salaries - Supervision	\$ 44,912	\$ 34,031	\$ 16,000	\$ 46,680	\$ 44,260	-5.2%
4102	Salaries - Clerical	56,088	55,462	56,783	58,880	60,320	2.4%
4103	Salaries - Operational	96,852	111,597	147,137	133,860	131,460	-1.8%
4104	Salaries - Overtime	218	132	268	300	310	3.3%
4106	FICA	11,608	11,780	12,002	14,870	14,660	-1.4%
4107	Medicare	2,715	2,755	2,807	3,480	3,430	-1.4%
4108	Life Insurance	300	306	322	390	390	0.0%
4109	Health Insurance	38,610	43,095	47,927	75,200	70,500	-6.3%
4110	Cancer Insurance	348	356	374	450	450	0.0%
4111	Workers Compensation	5,587	5,086	3,032	3,680	3,490	-5.2%
4112	Employee Assist. Prgm	97	97	88	90	90	0.0%
4115	Unemploy. Insurance	213	75	140	270	130	-51.9%
4116	Employee Pension	28,356	30,604	34,735	40,860	41,320	1.1%
Personnel Services Total		285,904	295,376	321,615	379,010	370,810	-2.2%
42 Supplies							
4201	Fuel	2,469	2,646	2,895	3,220	3,180	-1.2%
4202	Minor Tools	-	-	-	200	200	0.0%
4203	Office Supplies	2,597	2,345	3,700	3,700	2,500	-32.4%
4207	Clothing Supplies	397	237	800	800	800	0.0%
4208	Postage	4,099	3,819	3,500	5,000	4,000	-20.0%
4209	Educational Supplies	293	217	-	400	400	0.0%
4210	Photographic Supplies	-	-	-	300	200	-33.3%
4211	Periodicals & Supple.	-	158	300	400	400	0.0%
Supplies Total		9,855	9,422	11,195	14,020	11,680	-16.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	653	1,327	1,700	1,500	1,500	0.0%
4302	Office Equip. Repair	846	619	750	750	750	0.0%
Maintenance & Repairs Total		1,499	1,946	2,450	2,250	2,250	0.0%
44 Services							
4401	Telephone	3,508	2,875	2,700	2,700	2,700	0.0%
4403	Assoc. Dues/Subscript.	1,165	1,217	1,200	1,200	1,350	12.5%
4405	Travel & Training	3,050	4,132	3,500	4,700	4,400	-6.4%
4406	Boards and Meetings	990	980	1,000	1,800	1,800	0.0%
4408	Legal Advertising	774	763	600	1,000	1,000	0.0%
4415	Special Services	381	635	600	500	500	0.0%
4417	Printing and Reprod.	987	903	1,100	1,800	1,800	0.0%
4418	Contractual Services	18,012	22,142	18,500	18,500	22,000	18.9%
4419	Professional Services	-	-	5,000	5,000	-	-100.0%
Services Total		28,867	33,647	34,200	37,200	35,550	-4.4%
Total Code Enforcement		\$ 326,125	\$ 340,391	\$ 369,460	\$ 432,480	\$ 420,290	-2.8%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Administration                      DIVISION: Code Enforcement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	General Office Supplies	\$ 2,500
4211	Periodicals and Supplements	Quinlan Publishing	\$ 250
		EDM Publishers	150
		Total	\$ 400
4403	Association Dues and Subscrip	Audubon Area Home Builders	\$ 485
		KY State Treasurer for building and electrical licenses	350
		CAAK	200
		International Code Council, Inc.	125
		International Association Electrical Inspector	110
		The Gleaner Online	80
		Total	\$ 1,350
4415	Special Services	Filing Fees	\$ 500
4418	Contractual Services	Demolition of abandoned houses	\$ 22,000

# ADMINISTRATION ENGINEERING



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Department 10 - Administration							
Division 377 - Engineering							
<b>41 Personnel Services</b>							
4103	Salaries - Operational	\$ 98,690	\$ 101,058	\$ 103,057	\$ 102,910	\$ 104,860	1.9%
4106	FICA	5,621	5,739	5,833	6,390	6,510	1.9%
4107	Medicare	1,315	1,342	1,364	1,500	1,530	2.0%
4108	Life Insurance	162	162	162	170	170	0.0%
4109	Health Insurance	28,600	31,500	32,000	32,000	30,000	-6.3%
4110	Cancer Insurance	188	188	188	190	190	0.0%
4111	Workers Compensation	2,918	2,469	2,014	1,820	2,020	11.0%
4112	Employee Assist. Prgm	36	35	36	40	40	0.0%
4115	Unemploy. Insurance	89	30	64	110	60	-45.5%
4116	Employee Pension	15,984	17,211	19,540	19,520	20,500	5.0%
Personnel Services Total		153,603	159,734	164,258	164,650	165,880	0.7%
<b>42 Supplies</b>							
4201	Fuel	1,097	1,302	1,685	1,750	1,860	6.3%
4202	Minor Tools	-	53	50	50	50	0.0%
4203	Office Supplies	1,450	1,052	1,000	1,400	1,000	-28.6%
4207	Clothing Supplies	78	100	650	650	600	-7.7%
4208	Postage	85	35	50	100	50	-50.0%
4209	Educational Supplies	196	-	-	100	100	0.0%
Supplies Total		2,906	2,542	3,435	4,050	3,660	-9.6%
<b>43 Maintenance &amp; Repairs</b>							
4301	Vehicle Repair	513	3,334	1,200	350	400	14.3%
4302	Office Equip. Repair	4,103	3,316	2,700	3,800	3,200	-15.8%
4324	Canoe Creek Maint.	65	-	-	-	-	N/A
Maintenance & Repairs Total		4,681	6,650	3,900	4,150	3,600	-13.3%
<b>44 Services</b>							
4401	Telephone	2,073	2,275	2,300	2,100	2,200	4.8%
4403	Assoc. Dues/Subscript.	2,462	475	487	500	520	4.0%
4405	Travel & Training	2,232	3,377	3,200	3,890	800	-79.4%
4415	Special Services	300	131	500	500	500	0.0%
4417	Printing and Reprod.	25	17	50	50	50	0.0%
4418	Contractual Services	1,482	1,082	4,000	4,000	4,000	0.0%
Services Total		8,574	7,357	10,537	11,040	8,070	-26.9%
<b>46 Capital Outlay</b>							
4601	Motor Vehicles	-	-	-	-	16,250	N/A
Capital Outlay Total		-	-	-	-	16,250	N/A
Total Engineering		\$ 169,764	\$ 176,283	\$ 182,130	\$ 183,890	\$ 197,460	7.4%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Administration                      DIVISION: Engineering

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Cartridges & Supplies	\$ 1,000
4302	Office Equipment Repair & Maintenance	Annual Software Upgrade - AutoCAD Civil 3D/Raster	\$ 1,400
		GPS Annual Warranty - TSC2 Logger & Receiver	1,200
		Installation by Advanced Solutions	600
		Total	<u>\$ 3,200</u>
4403	Association Dues and Subscriptions	American Society of Civil Engineers	\$ 265
		National Society of Professional Engineers	255
		Total	<u>\$ 520</u>
4415	Special Services	Filing Fees	\$ 500
4418	Contractual Services	Lime - Hoge and Clay Street Properties	\$ 4,000

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Administration

DIVISION: Engineering

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
2012 2WD Regular Cab Pickup Truck, V6, AC,/Automatic, Vinyl Seats, including a trailer towing package. To replace a 1998 Ford F-250 which has in excess of 116,000 miles with excessive vehicle repairs. Additionally truck liner is added in the amount of \$200.

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

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 16,050
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	200
<b>TOTAL</b>	<b>\$ 16,250</b>

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 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	44,000	50,000	52,500	52,500	44,000	-16.2%
4482	Humane Society Hend.	110,000	110,000	110,000	110,000	110,000	0.0%
4483	Hend. Rescue Squad	4,500	4,500	4,500	4,500	4,500	0.0%
4497	Imagination Library	2,700	2,700	3,200	3,200	3,200	0.0%
Services Total		187,700	193,700	196,700	196,700	188,200	-4.3%
44 Services - Quasi Agencies							
4456	Planning Commission	208,681	198,082	252,083	271,570	266,910	-1.7%
4457	Ambulance Service	346,796	201,833	235,970	264,630	297,130	12.3%
4461	Henderson Tourism	33,700	33,700	33,700	33,700	33,700	0.0%
4484	Disaster & Emerg. Ser	22,845	23,364	25,930	25,930	31,510	21.5%
4485	Hend City/Co Air Board	99,104	95,313	96,620	96,620	125,000	29.4%
4491	NW KY Forward	38,000	40,500	48,000	48,000	48,000	0.0%
4498	GIS	119,609	172,299	142,157	161,220	156,660	-2.8%
Services Total		868,735	765,091	834,460	901,670	958,910	6.3%
44 Services - Special Projects							
4495	Canoe Creek Mowing	-	-	-	-	125,400	N/A
4495	Match on KIA Phase 2	-	-	-	-	97,290	N/A
4495	Match on EDA Grant	-	-	-	-	76,640	N/A
4495	Comm. Service Agree.	-	-	-	-	25,000	N/A
4495	Trails Project	-	-	-	-	174,800	N/A
4495	Henderson Recycling	-	-	-	-	70,000	N/A
Services Total		-	-	-	-	569,130	N/A
45 Sundry Charges							
4501	Insurance Expense	407,573	400,532	407,000	395,000	446,000	12.9%
Sundry Charge Total		407,573	400,532	407,000	395,000	446,000	12.9%
47 Transfers							
4711	Reserve for Conting.	87,226	93,159	69,000	34,530	96,270	178.8%
Transfers Total		87,226	93,159	69,000	34,530	96,270	178.8%
Total Non-departmental		\$ 1,551,234	\$ 1,452,482	\$ 1,507,160	\$ 1,527,900	\$ 2,258,510	47.8%

**CITY OF HENDERSON, KY**  
**HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET**  
**FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
<b>REVENUE</b>							
37 Other Revenue							
3700	Interest Income	\$ 1,572	\$ 1,005	\$ 450	\$ 1,000	\$ 1,000	0.0%
Other Revenue Total		1,572	1,005	450	1,000	1,000	0.0%
38 Transfer							
3855	Transfer from Health Ins.	-	-	128,000	83,000	403,000	385.5%
Transfer Total		-	-	128,000	83,000	403,000	385.5%
HRA REVENUE TOTAL		\$ 1,572	\$ 1,005	\$ 128,450	\$ 84,000	\$ 404,000	381.0%

**EXPENSE**

Department 90 - Non-Departmental

45 Sundry Charges

4546	HRA Claims	\$ 151,356	\$ 149,877	\$ 237,000	\$ 170,000	\$ 480,000	182.4%
Sundry Charges Total		151,356	149,877	237,000	170,000	480,000	182.4%
HRA EXPENSE TOTAL		\$ 151,356	\$ 149,877	\$ 237,000	\$ 170,000	\$ 480,000	182.4%
HRA NET		(149,784)	(148,872)	(108,550)	(86,000)	(76,000)	

**CITY OF HENDERSON, KY  
HEALTH INSURANCE FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
<b>REVENUE</b>							
37 Other Revenue							
3700	Interest Income	\$ 1,244	\$ 1,465	\$ 1,140	\$ 1,000	\$ 1,000	0.0%
3778	Premiums - 911	164,499	184,987	192,000	244,000	228,750	-6.3%
3780	Premiums - Plan./GIS	14,300	15,750	4,003	16,000	-	-100.0%
3781	Premiums - Water	1,122,675	1,273,000	1,318,000	1,392,000	1,305,000	-6.3%
3782	Premiums - Power	564,825	639,350	621,330	656,000	615,000	-6.3%
3784	Premiums - Sanitation	256,400	291,375	295,999	284,000	277,500	-2.3%
3785	Premiums - Cemetery	57,200	63,000	64,000	64,000	60,000	-6.3%
3786	Premiums - General	3,086,001	3,510,425	3,506,179	3,704,000	3,442,500	-7.1%
3787	Premiums - Gas	371,000	413,500	397,090	460,000	405,000	-12.0%
3788	Premiums - HART	191,800	220,500	223,999	224,000	210,000	-6.3%
3789	Premiums - PWI	153,000	168,812	177,956	188,000	176,250	-6.3%
3795	Employee Reimburse	36,824	129,707	214,660	123,000	420,000	241.5%
Other Revenue Total		6,019,768	6,911,871	7,016,356	7,356,000	7,141,000	-2.9%
HEALTH INS. TOTAL REVENUE		<u>\$ 6,019,768</u>	<u>\$ 6,911,871</u>	<u>\$ 7,016,356</u>	<u>\$ 7,356,000</u>	<u>\$ 7,141,000</u>	<u>-2.9%</u>
<b>EXPENSE</b>							
Insurance Expense							
4545	Plan Administration	\$ 417,246	\$ 457,126	\$ 637,800	\$ 473,000	\$ 548,000	15.9%
4501	Claims Expense	6,403,384	6,176,637	6,718,560	6,800,000	6,190,000	-9.0%
Insurance Total		6,820,630	6,633,763	7,356,360	7,273,000	6,738,000	-7.4%
47 Transfers							
4704	Transfers to HRA	-	-	128,000	83,000	403,000	385.5%
Transfers Total		-	-	128,000	83,000	403,000	385.5%
HEALTH INS. EXPENSE TOTAL		<u>\$ 6,820,630</u>	<u>\$ 6,633,763</u>	<u>\$ 7,484,360</u>	<u>\$ 7,356,000</u>	<u>\$ 7,141,000</u>	<u>-2.9%</u>
HEALTH INSURANCE NET		<u>\$ (800,862)</u>	<u>\$ 278,108</u>	<u>\$ (468,004)</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF HENDERSON, KY  
CONSTRUCTION FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
<b>REVENUE</b>							
37 Other Revenue							
3700	Interest Income	\$ 60	\$ 12,292	\$ 15,000	\$ -	\$ -	N/A
3753	Federal Grant	-	56,369	1,000,000	7,444,000	6,520,000	-12.4%
3777	Bond or Loan Proceeds	-	13,730,000	12,080,000	12,080,000	9,995,000	-17.3%
3830	Reimbursable Services	-	-	1,840	-	-	N/A
Other Revenue Total		60	13,798,661	13,096,840	19,524,000	16,515,000	-15.4%
38 Transfer							
3851	Transfer from General	551,654	1,047,945	-	-	-	N/A
	Restricted Fund Bal.	-	-	378,406	-	944,000	N/A
Transfer Total		551,654	1,047,945	378,406	-	944,000	N/A
CONSTRUCTION REVENUE TOTAL		\$ 551,714	\$14,846,606	\$13,475,246	\$19,524,000	\$17,459,000	-10.6%

**EXPENSE**

45 Sundry Charge							
4507	Loan Issuance Cost	\$ -	\$ 27,649	\$ 75,342	\$ 75,000	\$ 75,400	0.5%
	Distribution to HWU	-	-	9,919,658	9,925,000	9,919,600	-0.1%
Sundry Charge Total		-	27,649	9,995,000	10,000,000	9,995,000	-0.1%
46 Capital Outlay							
4617	Buildings	26,679	300,000	-	-	-	N/A
4626	Land Acquisition	7,030	-	-	-	-	N/A
4647	Fire Station	291,400	43,665	1,925,000	1,925,000	-	-100.0%
4650	Riverfront Improvements	-	73,497	1,000,000	7,444,000	6,520,000	-12.4%
Capital Outlay Total		325,109	417,162	2,925,000	9,369,000	6,520,000	-30.4%
47 Transfers							
4703	Transfer to General	-	-	30,000	-	-	N/A
4725	Transfer to Bond Fund	-	1,349,738	525,246	526,000	944,000	79.5%
Transfers Total		-	1,349,738	555,246	526,000	944,000	79.5%
CONSTRUCTION EXPENSE TOTAL		\$ 325,109	\$ 1,794,549	\$13,475,246	\$19,895,000	\$17,459,000	-12.2%
CONSTRUCTION NET		\$ 226,605	\$13,052,057	\$ -	\$ (371,000)	\$ -	

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

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 \$55,000 - \$65,000.

COSTS	
BASIC COSTS	\$ 6,520,000
CONSTRUCTION/ INSTALLATION	_____
PROFESSIONAL SERVICES	_____
(TRADE-IN)	_____
OTHER	_____
<b>TOTAL</b>	<b>\$ 6,520,000</b>

**CITY OF HENDERSON, KY  
FLOOD MITIGATION FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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**REVENUE**

37 Other Revenue

3700	Interest Income	\$ 12	\$ 176	\$ 100	\$ -	\$ 30	N/A
3753	Federal Grant - EDA	-	676,367	209,830	137,340	1,226,170	792.8%
3754	State Grant - KIA	386,438	127,263	5,620	750,000	1,180,000	57.3%
3764	County Contribution	30,290	43,677	95,590	44,830	-	-100.0%
3764	County - KIA	-	-	-	-	97,300	N/A
3764	County - EDA	-	-	-	-	76,600	N/A
3798	City Contribution	30,290	43,740	95,590	44,830	-	-100.0%
3798	City Contribution - KIA	-	-	-	-	97,300	N/A
3798	City Contribution - EDA	-	-	-	-	76,600	N/A
Other Revenue Total		447,030	891,223	406,730	977,000	2,754,000	181.9%

FLOOD MITIGATION REVENUE		\$ 447,030	\$ 891,223	\$ 406,730	\$ 977,000	\$ 2,754,000	181.9%
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**EXPENSE**

43 Maintenance & Repairs

4324	Canoe Creek Maint..	\$ 287,517	\$ 118,528	\$ 50,830	\$ 799,660	\$ 1,374,600	71.9%
4419	Professional Services	116,002	66,289	70,750	40,000	-	-100.0%
4556	EDA Grant	165,957	740,280	274,970	137,340	1,379,400	904.4%
Maintenance & Repairs Total		569,476	925,097	396,550	977,000	2,754,000	181.9%

46 Capital Outlay

4605	Machinery & Tools	-	-	10,180	-	-	N/A
Capital Outlay Total		-	-	10,180	-	-	N/A

FLOOD MITIGATION EXPENSE		\$ 569,476	\$ 925,097	\$ 406,730	\$ 977,000	\$ 2,754,000	181.9%
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FLOOD MITIGATION NET		\$ (122,446)	\$ (33,874)	\$ -	\$ -	\$ -	
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**CITY OF HENDERSON, KY**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET**  
**FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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**REVENUE**

37 Other Revenue

3760	CDBG Revenue	\$ 210,594	\$ 236,268	\$ 555,740	\$ 377,000	\$ 397,000	5.3%
Other Revenue Total		210,594	236,268	555,740	377,000	397,000	5.3%

CDBG REVENUE TOTAL		\$ 210,594	\$ 236,268	\$ 555,740	\$ 377,000	\$ 397,000	5.3%
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**EXPENSE**

Department 10 - Administration  
Division 017 - Community Development

48 Community Development

4830	Relocation	97	1,129	2,170	1,500	3,000	100.0%
4840	Rehabilitation -CDBG	125,597	120,666	76,450	202,760	207,770	2.5%
4860	Grant Administration	50,463	55,003	45,930	50,720	42,780	-15.7%
4890	Public Facilities	-	16,311	213,580	83,880	111,360	32.8%
4894	Public Services	38,143	41,253	34,430	38,140	32,090	-15.9%
Community Development Total		214,300	234,362	372,560	377,000	397,000	5.3%

CDBG EXPENSE TOTAL		\$ 214,300	\$ 234,362	\$ 372,560	\$ 377,000	\$ 397,000	5.3%
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CDBG NET		\$ (3,706)	\$ 1,906	\$ 183,180	\$ -	\$ -	
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**CITY OF HENDERSON, KY  
HOME GRANT FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
<b>REVENUE</b>							
37 Other Revenue							
3754	State Grant	\$ -	\$ -	\$ 12,000	\$ -	\$ -	N/A
3766	HOME Program	165,600	98,400	-	264,000	264,000	0.0%
Other Revenue Total		165,600	98,400	12,000	264,000	264,000	0.0%
HOME GRANT REVENUE TOTAL		\$ 165,600	\$ 98,400	\$ 12,000	\$ 264,000	\$ 264,000	0.0%

**EXPENSE**

Department 10 - Administration  
Division 017 - Community

47 Transfers

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

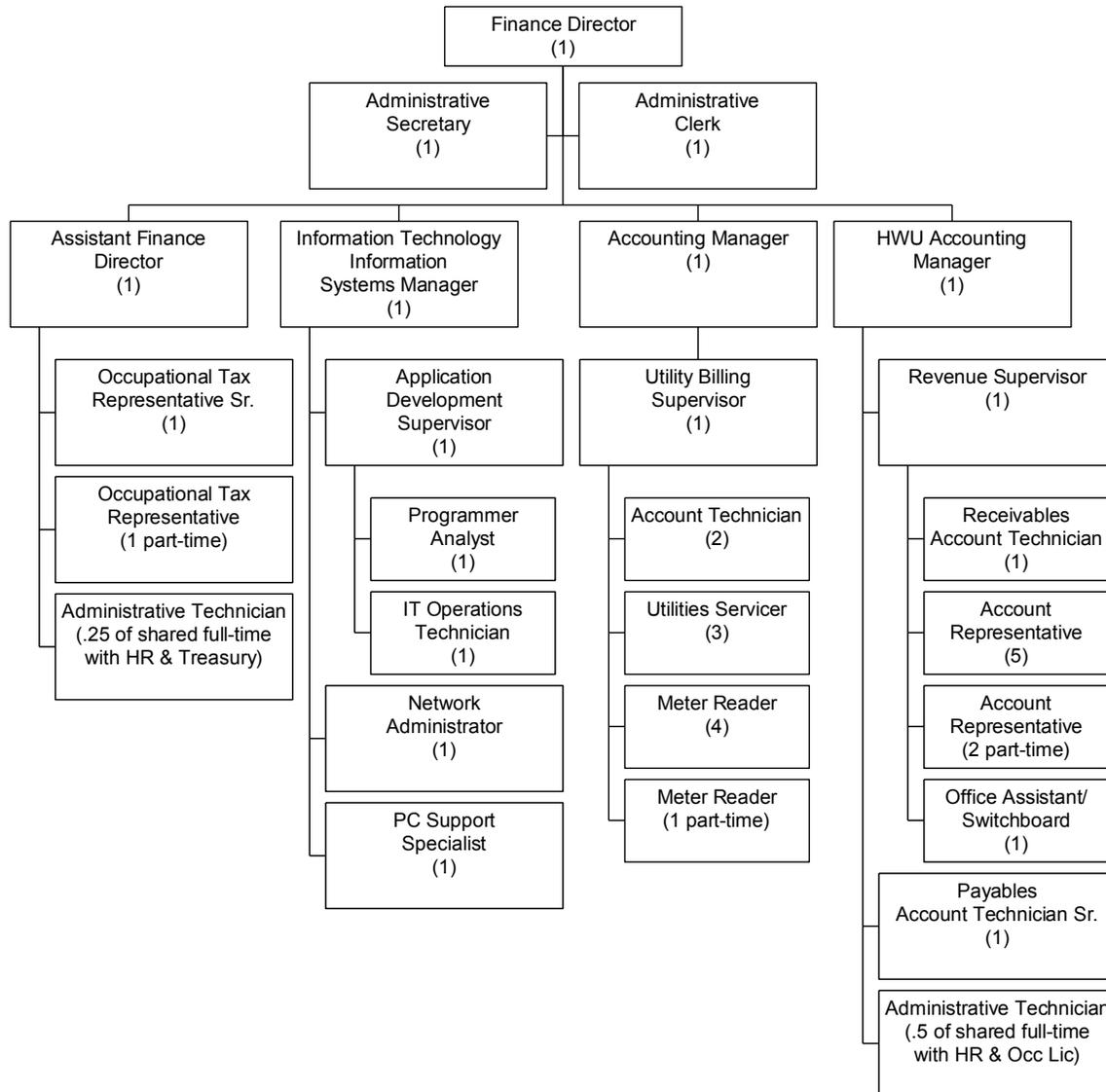
48 Community Development

4863	Construction Costs	180,000	60,000	-	240,000	240,000	0.0%
4865	Administration	12,000	12,000	-	24,000	24,000	0.0%
4897	Exterior Rehabilitation	-	-	-	-	-	N/A
Community Development Total		192,000	72,000	-	264,000	264,000	0.0%

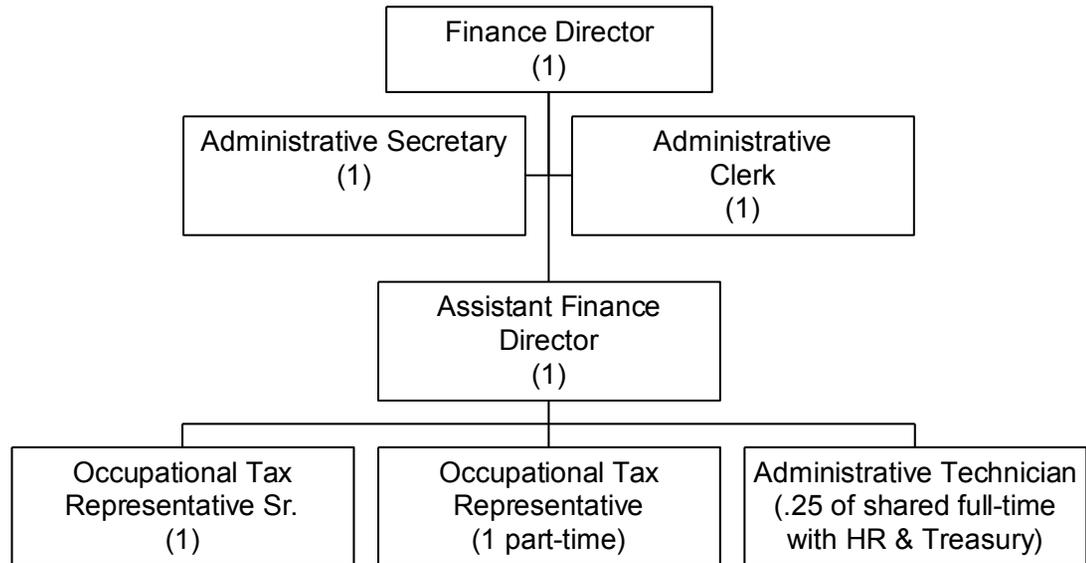
HOME GRANT EXPENSE TOTAL		\$ 192,000	\$ 72,000	\$ 12,000	\$ 264,000	\$ 264,000	0.0%
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HOME NET		\$ (26,400)	\$ 26,400	\$ -	\$ -	\$ -	-
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# FINANCE DEPARTMENT



# FINANCE DEPARTMENT ADMINISTRATION



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Department 15 - Finance							
Division 121 - Finance Administration							
<b>41 Personnel Services</b>							
4101	Salaries - Supervision	\$ 148,277	\$ 151,992	\$ 155,159	\$ 156,790	\$ 159,010	1.4%
4102	Salaries - Clerical	117,144	115,816	120,158	118,040	121,500	2.9%
4104	Salaries - Overtime	22,373	22,710	23,408	24,000	24,440	1.8%
4106	FICA	16,823	17,027	17,380	18,530	18,910	2.1%
4107	Medicare	3,934	3,982	4,065	4,340	4,430	2.1%
4108	Life Insurance	437	425	425	430	430	0.0%
4109	Health Insurance	77,113	82,688	84,000	84,000	78,750	-6.3%
4110	Cancer Insurance	508	495	495	500	500	0.0%
4111	Workers Compensation	976	724	1,868	490	1,050	114.3%
4112	Employee Assist. Prgm	97	93	93	100	100	0.0%
4115	Unemploy. Insurance	249	94	186	350	170	-51.4%
4116	Employee Pension	46,606	49,477	56,638	56,660	59,620	5.2%
Personnel Services Total		434,537	445,523	463,875	464,230	468,910	1.0%
<b>42 Supplies</b>							
4201	Fuel	1,047	1,388	1,065	2,380	1,180	-50.4%
4203	Office Supplies	5,566	5,109	4,750	4,500	4,800	6.7%
4208	Postage	6,997	7,143	7,750	7,900	8,080	2.3%
4209	Educational Supplies	220	45	-	-	-	N/A
4211	Periodicals & Supple.	-	205	215	400	270	-32.5%
Supplies Total		13,830	13,890	13,780	15,180	14,330	-5.6%
<b>43 Maintenance &amp; Repairs</b>							
4301	Vehicle Repair	1,762	4,980	870	2,000	1,500	-25.0%
4302	Office Equip. Repair	524	960	980	1,000	1,000	0.0%
Maintenance & Repairs Total		2,286	5,940	1,850	3,000	2,500	-16.7%
<b>44 Services</b>							
4401	Telephone	5,165	3,744	4,150	4,000	4,000	0.0%
4403	Assoc. Dues/Subscript.	474	560	575	470	570	21.3%
4405	Travel & Training	2,093	2,609	2,990	3,300	3,200	-3.0%
4408	Legal Advertising	3,020	2,991	3,860	4,000	4,000	0.0%
4415	Special Services	79	543	1,500	530	1,550	192.5%
4417	Printing and Reprod.	3,949	6,063	4,690	4,100	4,700	14.6%
4442	Trust Fees	1,370	1,444	1,271	1,500	1,300	-13.3%
4522	Audit Expense	22,166	23,970	24,100	24,370	22,700	-6.9%
Services Total		38,316	41,924	43,136	42,270	42,020	-0.6%
<b>46 Capital Outlay</b>							
4607	Data Processing Equip.	\$ 1,125	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay TOTAL		1,125	-	-	-	-	N/A
Total Finance Administration		\$ 490,094	\$ 507,277	\$ 522,641	\$ 524,680	\$ 527,760	0.6%

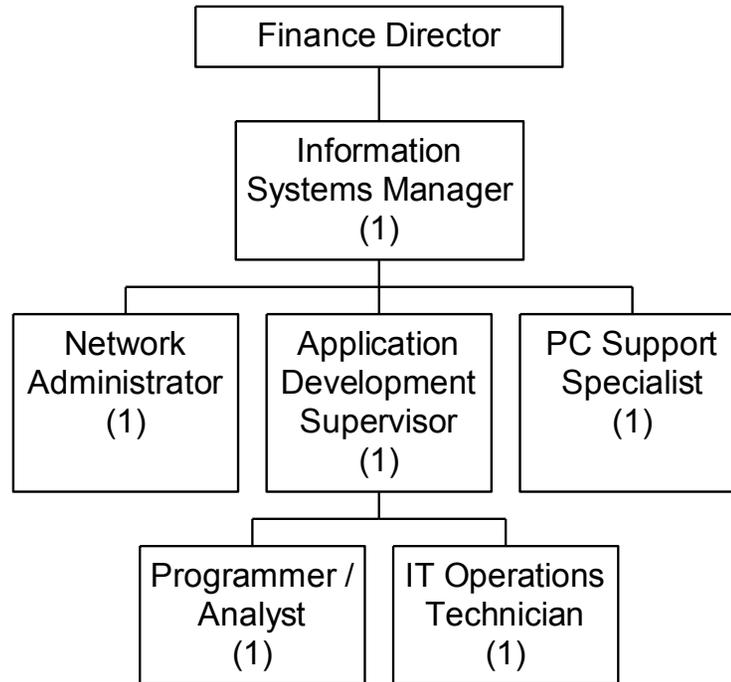
**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Finance

DIVISION: Finance Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Quarterly Payroll Forms	\$ 1,940
		Mailing of Licenses	1,380
		Mailing of Net Profit Forms	1,090
		Mailing of Late Notices for Payroll Tax	1,150
		Mailing of Monthly Payroll Forms	1,110
		Mailing of Misc. Finance Admin.	500
		Mailing of Pension Checks and Notices	500
		Mailing of Bid Packets	410
		Total	\$ 8,080
4211	Periodicals and Supplements	Governmental Accounting Standards Board Subscription	\$ 230
		Reference Manuals	40
		Total	\$ 270
4403	Association Dues and Subscrip	Governmental Finance Officers Association	\$ 235
		Kentucky Occupational Tax Organization	150
		Kentucky Governmental Finance Officers Association	100
		Kentucky Purchasing Professional Association	50
		Sam's Club	35
		Total	\$ 570
4415	Special Service	Filing fees for small claims on net profit and payroll taxes	\$ 1,000
		Fee for Governmental Finance Officers Association Budget Award	425
		Miscellaneous	125
			\$ 1,550
4417	Printing	Print and Insert Year-end Net Profit Tax Forms by Contractor	\$ 2,440
		Budget Material	840
		Copier	820
		Print and Insert Year-end Quarterly Payroll Tax Forms by Contract	300
		Print Licenses	300
		Total	\$ 4,700

# FINANCE DEPARTMENT INFORMATION TECHNOLOGY



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Department 15 - Finance							
Division 122 - Information Technology							
<b>41 Personnel Services</b>							
4101	Salaries - Supervision	\$ 68,260	\$ 98,552	\$ 117,633	\$ 119,770	\$ 122,280	2.1%
4102	Salaries - Clerical	37,775	40,843	41,741	41,630	42,360	1.8%
4103	Salaries - Operational	145,728	139,290	142,182	141,890	144,550	1.9%
4104	Salaries - Overtime	2,358	607	1,065	500	510	2.0%
4106	FICA	14,648	16,011	17,264	18,840	19,210	2.0%
4107	Medicare	3,426	3,744	4,037	4,410	4,500	2.0%
4108	Life Insurance	418	452	470	490	490	0.0%
4109	Health Insurance	75,600	86,700	93,091	96,000	90,000	-6.3%
4110	Cancer Insurance	487	526	546	570	570	0.0%
4111	Workers Compensation	523	615	562	510	560	9.8%
4112	Employee Assist. Prgm	93	99	103	110	110	0.0%
4115	Unemploy. Insurance	231	94	192	350	170	-51.4%
4116	Employee Pension	41,114	47,588	57,175	57,600	60,550	5.1%
Personnel Services Total		390,661	435,121	476,061	482,670	485,860	0.7%
<b>42 Supplies</b>							
4203	Office Supplies	710	999	2,500	3,200	2,800	-12.5%
4208	Postage	27	10	40	100	100	0.0%
4209	Educational Supplies	2,699	2,702	5,000	5,000	5,000	0.0%
4211	Periodicals & Supple.	527	629	640	680	680	0.0%
Supplies Total		3,963	4,340	8,180	8,980	8,580	-4.5%
<b>43 Maintenance &amp; Repairs</b>							
4302	Office Equip. Repair	77,573	81,676	93,860	99,980	103,400	3.4%
Maintenance & Repairs Total		77,573	81,676	93,860	99,980	103,400	3.4%
<b>44 Services</b>							
4401	Telephone	1,830	2,016	2,050	2,500	2,500	0.0%
4403	Assoc. Dues/Subscript.	-	-	-	160	160	0.0%
4405	Travel & Training	960	-	3,000	5,720	5,720	0.0%
4408	Legal Advertising	1,962	1,259	-	-	-	N/A
4415	Special Services	54	252	250	60	160	166.7%
4417	Printing and Reprod.	35	18	30	80	80	0.0%
4418	Contractual Services	1,085	-	2,500	4,000	4,500	12.5%
4419	Professional Services	8,508	23,021	11,506	13,200	13,200	0.0%
4440	Web Services	11,217	10,604	39,524	27,200	25,500	-6.3%
Services Total		25,651	37,170	58,860	52,920	51,820	-2.1%
<b>46 Capital Outlay</b>							
4607	Data Processing Equip.	95,127	62,056	28,260	48,300	39,600	-18.0%
Capital Outlay Total		95,127	62,056	28,260	48,300	39,600	-18.0%
Total Information Technology		\$ 592,975	\$ 620,363	\$ 665,221	\$ 692,850	\$ 689,260	-0.5%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Finance DIVISION: Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Toners	\$ 900
		Computer Paper	800
		Printer Ribbons	300
		Miscellaneous	800
			\$ 2,800
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	\$ 51,150
		Miscellaneous Hardware and Software	10,000
		IBM Maintenance, Model 520 and Printers	7,500
		Network Storage Unit	6,700
		Rack Mount Servier for SQL	5,000
		McAfee Virus Protection Renewal	4,200
		Spam Filter Applicane	3,500
		ServIT Maintenance, IBM Printers	2,400
		Wavecrest CyBlock Log Analyzer	1,900
		Burster Maintenance	1,800
		Firewall Maintenance	1,400
		70 - Windows Server 2008 R2 Client Licenses	1,750
		SpoolFlex/FormFlex Maintenance	1,400
		Symantec Backup Exec Software	1,200
		Unified Communication Certificate Renewal	800
		Mailfoundry Maintenance	700
		Engineer's Toolkit Renewal	500
		Commerical Spam List Service (DSNBL)	400
		DBU Maintenance	400
		GFI Events Manager Maintenance Renewal	400
		Dameware Renewal	300
		Total	\$ 103,400

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Finance DIVISION: Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues	COMMON is a national users group for AS/400 information and training.	\$ 160
4418	Contractual Services	New World Software Modifications	\$ 3,500
		Miscellaneous Contract Support	1,000
		Total	\$ 4,500
4419	Professional Services	Business Recovery	\$ 10,200
		Network/Internet Consulting	3,000
		Total	\$ 13,200
4440	Web Services	E-mail Archiving	\$ 14,400
		HMPL Fiber Charges	8,100
		HMPL High Speed Internet	3,000
		Total	\$ 25,500

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

**DEPARTMENT:** Finance

**DIVISION:** Information Technology

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**  
Fourteen (14) 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 and mobile workstations - \$2,600 each.

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

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 32,400
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 32,400</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Finance

DIVISION: Information Technology

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

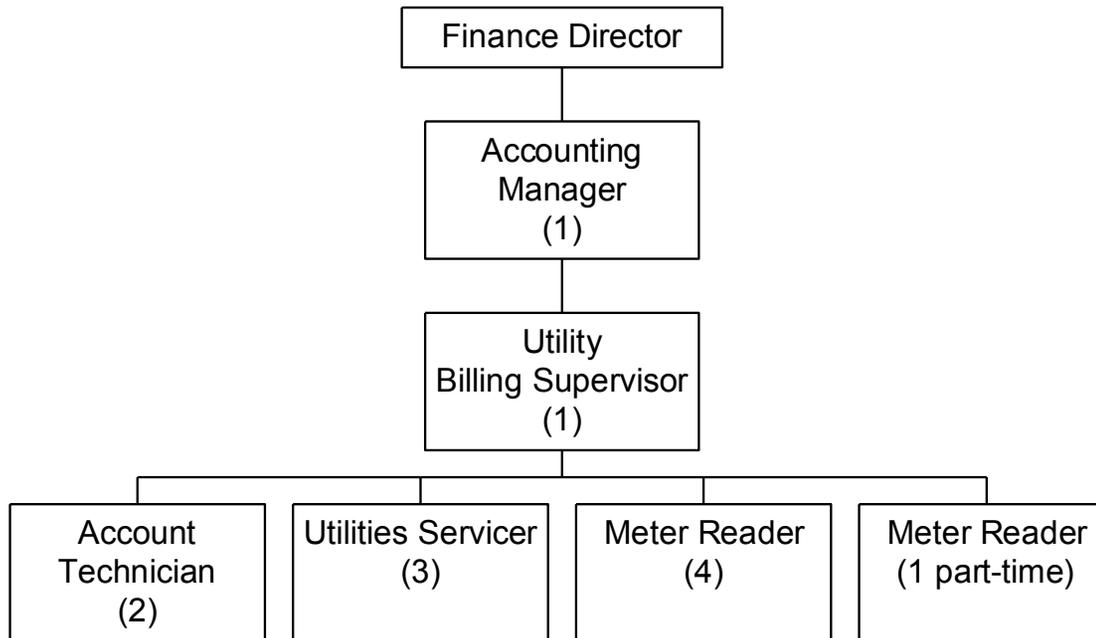
BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Six (6) 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>	\$ 7,200
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 7,200</b>

# FINANCE DEPARTMENT ACCOUNTING



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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Department 15 - Finance  
Division 123 - Accounting

41 Personnel Services

4101	Salaries - Supervision	\$ 142,733	\$ 106,677	\$ 108,912	\$ 108,790	\$ 111,130	2.2%
4102	Salaries - Clerical	301,679	63,032	64,561	64,030	64,590	0.9%
4103	Salaries - Operational	238,292	211,350	189,086	213,020	219,050	2.8%
4104	Salaries - Overtime	12,927	2,843	2,497	2,180	2,400	10.1%
4106	FICA	39,766	21,999	20,828	24,240	24,630	1.6%
4107	Medicare	9,300	5,145	4,871	5,670	5,760	1.6%
4108	Life Insurance	1,644	891	818	900	900	0.0%
4109	Health Insurance	290,200	173,250	162,909	176,000	165,000	-6.3%
4110	Cancer Insurance	1,911	1,036	951	1,040	1,040	0.0%
4111	Workers Compensation	5,002	5,824	4,693	4,750	5,240	10.3%
4112	Employee Assist. Prgm	365	201	179	200	200	0.0%
4115	Unemploy. Insurance	586	118	230	450	220	-51.1%
4116	Employee Pension	112,447	64,908	69,012	73,570	77,100	4.8%
Personnel Services Total		1,156,852	657,274	629,547	674,840	677,260	0.4%

42 Supplies

4201	Fuel	8,755	12,047	13,025	16,520	14,330	-13.3%
4202	Minor Tools	73	160	700	800	800	0.0%
4203	Office Supplies	10,625	1,816	2,500	4,000	4,000	0.0%
4207	Clothing Supplies	1,914	2,470	2,500	3,000	3,000	0.0%
4208	Postage	84,397	84,696	85,000	85,000	88,000	3.5%
4209	Educational Supplies	333	396	415	420	460	9.5%
4230	Over/Short Account	145	-	-	-	-	N/A
Supplies Total		106,242	101,585	104,140	109,740	110,590	0.8%

43 Maintenance & Repairs

4301	Vehicle Repair	2,912	3,726	4,100	3,800	4,500	18.4%
4302	Office Equip. Repair	5,390	5,368	6,000	7,000	7,000	0.0%
4304	Other Equipment Repair	670	3,745	3,500	4,000	4,000	0.0%
Maintenance & Repairs Total		8,972	12,839	13,600	14,800	15,500	4.7%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Division 123 - Accounting (continued)							
44 Services							
4401	Telephone	\$ 6,507	\$ 2,838	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
4402	Medical Exams	342	199	-	150	-	-100.0%
4405	Travel & Training	-	519	-	500	500	0.0%
4408	Legal Advertising	231	-	-	200	200	0.0%
4414	Clothing / Cleaning	775	825	700	800	800	0.0%
4415	Special Services	3,697	419	500	500	500	0.0%
4417	Printing and Reprod.	18,113	8,517	6,000	6,000	6,000	0.0%
4418	Contractual Services	20,333	23,990	53,700	30,000	30,000	0.0%
4419	Professional Services	40,580	580	680	1,500	1,500	0.0%
4441	Bank Fees	185	-	-	-	-	N/A
4443	Charge Card Expense	416	-	-	-	-	N/A
4443-01	Charge Card - Utilities	4,601	-	-	-	-	N/A
Services Total		95,780	37,887	64,580	42,650	42,500	-0.4%
46 Capital Outlay							
4601	Motor Vehicles	-	17,537	-	-	32,000	N/A
Capital Outlay Total		-	17,537	-	-	32,000	N/A
Total Accounting		\$ 1,367,846	\$ 827,122	\$ 811,867	\$ 842,030	\$ 877,850	4.3%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Finance DIVISION: Accounting

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Utility Statements	\$ 70,000
		Mailing of Cut-off Notices	15,300
		Mailing of Final Utility Bills	2,250
		Mailing of Miscellaneous Utility Items	450
		Total	\$ 88,000
4209	Educational Supplies	Governmental Accounting Standards Board Reference Manual	\$ 350
		Commerce Clearing House Reference Manual	110
		Total	\$ 460
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

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Finance

DIVISION: Accounting

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

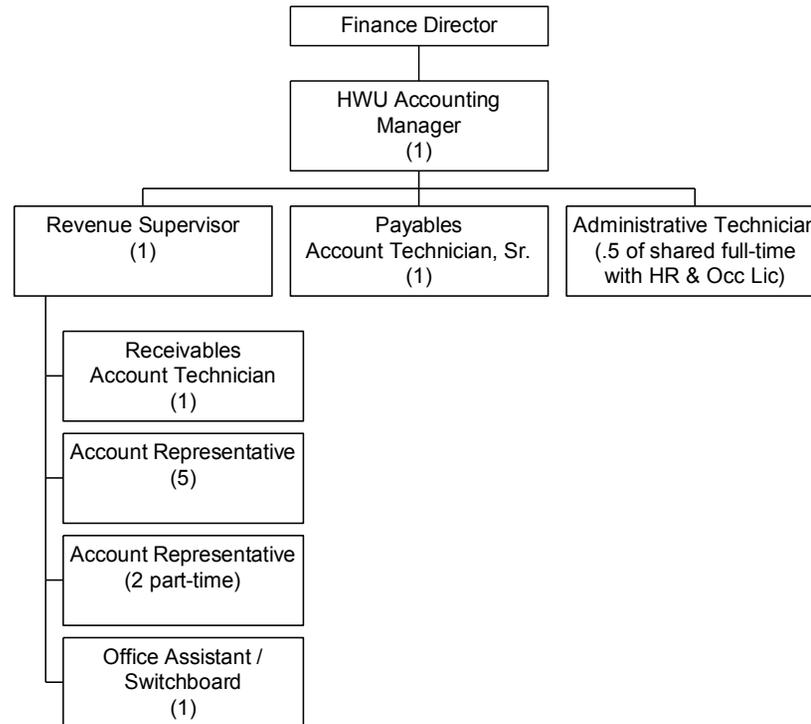
BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
  
Two Pickup Trucks. These replace unit 123-008 that was transferred to the Landfill and unit 123-014 that had engine problems and was sold on GovDeals.

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

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 32,000
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 32,000</b>

# FINANCE DEPARTMENT TREASURY



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Department 15 - Finance							
Division 125 - Treasury							
41 Personnel Services							
4101	Salaries - Supervision	\$ -	\$ 40,347	\$ 40,688	\$ 40,070	\$ 40,880	2.0%
4102	Salaries - Clerical	-	258,397	249,941	265,110	269,810	1.8%
4103	Salaries - Operational	-	43,371	44,184	43,600	44,470	2.0%
4104	Salaries - Overtime	-	6,045	8,410	4,740	4,740	0.0%
4106	FICA	-	19,800	19,406	21,920	22,320	1.8%
4107	Medicare	-	4,631	4,538	5,130	5,220	1.8%
4108	Life Insurance	-	834	733	860	770	-10.5%
4109	Health Insurance	-	165,375	153,333	168,000	142,500	-15.2%
4110	Cancer Insurance	-	989	895	990	900	-9.1%
4111	Workers Compensation	-	643	621	650	720	10.8%
4112	Employee Assist. Prgm	-	187	170	190	210	10.5%
4115	Unemploy. Insurance	-	103	217	410	200	-51.2%
4116	Employee Pension	-	59,291	63,403	67,030	64,490	-3.8%
Personnel Services Total		-	600,013	586,539	618,700	597,230	-3.5%
42 Supplies							
4203	Office Supplies	-	10,397	4,979	4,920	4,980	1.2%
4208	Postage	-	7,942	8,521	8,680	8,780	1.2%
4230	Over/Short Account	-	(285)	131	-	-	N/A
Supplies Total		-	18,054	13,631	13,600	13,760	1.2%
43 Maintenance & Repairs							
4302	Office Equip. Repair	-	339	970	500	500	0.0%
4304	Other Equipment Repair	-	98	-	500	500	0.0%
Maintenance & Repairs Total		-	437	970	1,000	1,000	0.0%
44 Services							
4401	Telephone	-	3,030	2,579	3,000	2,800	-6.7%
4402	Medical Exams	-	-	281	150	150	0.0%
4403	Assoc. Dues/Subscript.	-	-	51	200	200	0.0%
4405	Travel & Training	-	-	-	1,000	1,000	0.0%
4408	Legal Advertising	-	-	631	2,800	2,800	0.0%
4415	Special Services	-	3,185	3,422	4,000	4,600	15.0%
4417	Printing and Reprod.	-	1,194	1,483	1,200	3,100	158.3%
4419	Professional Services	-	40,000	40,000	41,000	41,000	0.0%
4441	Bank Fees	-	143	126	230	230	0.0%
4443	Charge Card Expense	-	652	286	550	550	0.0%
4443-01	Charge Card - Utilities	-	6,833	7,552	8,400	8,400	0.0%
Services Total		-	55,037	56,411	62,530	64,830	3.7%
Total Treasury		\$ -	\$ 673,541	\$ 657,551	\$ 695,830	\$ 676,820	-2.7%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Finance DIVISION: Treasury

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Supplies	Misc.	\$ 4,200
		Additional Cartridges for new printers	780
		Total	\$ 4,980
4208	Postage	Mailing of 11,500 Property Tax Bills	\$ 3,220
		Mailing of 7,000 Payable Checks per year	3,150
		Mailing of 3,000 Miscellaneous Collection Items	1,350
		Mailing of 1,500 Delinquent Property Tax Notices	420
		Other	640
		Total	\$ 8,780
4403	Association Dues and Subscrip	Membership dues for Treasurer	\$ 200
4415	Special Services	Henderson County Clerk Filing Fees	\$ 2,600
		Tuition Reimbursement	1,500
		Other	500
		Total	\$ 4,600
4417	Printing and Reproduction	Bill Inserts to promote ACH and Email Notification	\$ 1,900
		Tax Bills	845
		Copier count	355
		Total	\$ 3,100
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 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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Department 90 - Non-Departmental  
Division 597 - Debt

45 Sundry Charges

4502	Interest Expense	\$ 76,667	\$ 36,967	\$ -	\$ 15,770	\$ -	-100.0%
4576	Riverfront KADD	50,000	50,000	-	-	-	N/A
4576	Police Station KADD	45,000	45,000	-	-	-	N/A
4579	Leaf Vacuum 2005-06	23,303	-	-	-	-	N/A
4582	New Equipment Debt	-	-	-	157,640	-	-100.0%

Total Debt		\$ 194,970	\$ 131,967	\$ -	\$ 173,410	\$ -	-100.0%
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Division 599 - Transfers

47 Transfers

4701	Transfer to PWI	\$ 543,000	\$ 582,000	\$ 550,000	\$ 685,000	\$ 701,000	2.3%
4702	To HART	487,000	552,200	584,000	535,000	548,000	2.4%
4706	To Canoe Creek	-	-	-	65,000	-	-100.0%
4707	To Construction	-	1,047,945	-	207,000	-	-100.0%
4713	To Sanitation	207,000	194,000	-	-	47,000	N/A
4714	To to Emerg. Commun.	231,500	288,000	282,000	319,000	386,000	21.0%
4716	To Police/Fire Pension	5,000	422,700	415,000	420,000	433,000	3.1%
4717	To Civil Service Pension	-	149,000	224,000	239,000	227,000	-5.0%
4718	To Police Invest. Fund	-	4,878	-	-	-	N/A
4719	To Cemetery	-	-	-	-	156,000	N/A
4725	To Bond Fund	313,000	462,000	726,000	668,000	775,000	16.0%

Total Transfers		\$ 1,786,500	\$ 3,702,723	\$ 2,781,000	\$ 3,138,000	\$ 3,273,000	4.3%
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**CITY OF HENDERSON, KY**  
**CIVIL SERVICE PENSION FUND BUDGET**  
**FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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**REVENUE**

37 Other Revenue

3700	Interest Income	\$ 897	\$ 67	\$ 2	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,234	2,106	2,160	2,400	2,400	0.0%
3723	Income Match Sanit.	2,234	2,106	2,160	2,400	2,400	0.0%
3724	Tax Revenue	10,352	1,517	300	200	200	0.0%
Other Revenue Total		15,717	5,796	4,622	5,000	5,000	0.0%

38 Transfer Miscellaneous

3851	Transfer from General	-	149,000	224,000	239,000	227,000	-5.0%
Transfers Miscellaneous Total		-	149,000	224,000	239,000	227,000	-5.0%

CIVIL SERVICE REVENUE TOTAL		\$ 15,717	\$ 154,796	\$ 228,622	\$ 244,000	\$ 232,000	-4.9%
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**EXPENSE**

Services

4419	Professional Services	\$ 2,844	\$ 2,544	\$ 2,782	\$ 2,630	\$ 2,800	6.5%
Services Total		2,844	2,544	2,782	2,630	2,800	6.5%

45 Sundry Charge

4538	Pension Benefits	208,561	206,248	198,180	212,980	201,800	-5.2%
4539	Widows Benefits	3,780	3,859	3,950	3,990	4,100	2.8%
4540	Funeral Expense	-	-	-	400	300	-25.0%
4543	Health Insurance Benefit	18,152	21,334	23,000	24,000	23,000	-4.2%
Sundry Charge Total		230,493	231,441	225,130	241,370	229,200	-5.0%

CIVIL SERVICE EXPENSE TOTAL		\$ 233,337	\$ 233,985	\$ 227,912	\$ 244,000	\$ 232,000	-4.9%
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CIVIL SERVICE NET		\$ (217,620)	\$ (79,189)	\$ 710	\$ -	\$ -	
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**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

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	\$ 2,800

**CITY OF HENDERSON, KY**  
**POLICE & FIRE PENSION FUND BUDGET**  
**FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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**REVENUE**

37 Other Revenue

3700	Interest Income	\$ 2,827	\$ 34	\$ 1	\$ -	\$ -	N/A
3716	General Fund Employee	192	-	-	-	-	N/A
3724	Tax Revenue	16,083	2,075	1,000	1,000	1,000	0.0%
Other Revenue Total		19,102	2,109	1,001	1,000	1,000	0.0%

38 Transfer Miscellaneous

3851	Transfer from General	5,000	422,700	415,000	420,000	433,000	3.1%
Transfers Miscellaneous Total		5,000	422,700	415,000	420,000	433,000	3.1%

POLICE & FIRE REVENUE TOTAL		\$ 24,102	\$ 424,809	\$ 416,001	\$ 421,000	\$ 434,000	3.1%
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**EXPENSE**

Services

4419	Professional Services	\$ 2,575	\$ 2,813	\$ 2,782	\$ 2,800	\$ 2,800	0.0%
Services Total		2,575	2,813	2,782	2,800	2,800	0.0%

45 Sundry Charge

4538	Pension Benefits	243,041	230,889	235,050	237,000	245,100	3.4%
4539	Widows Benefits	134,375	142,028	133,040	134,900	138,800	2.9%
4540	Funeral Expense	100	-	-	300	300	0.0%
4543	Health Insurance Benefit	36,797	46,128	45,000	46,000	47,000	2.2%
Sundry Charge Total		414,313	419,045	413,090	418,200	431,200	3.1%

POLICE & FIRE EXPENSE TOTAL		\$ 416,888	\$ 421,858	\$ 415,872	\$ 421,000	\$ 434,000	3.1%
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POLICE & FIRE NET		\$ (392,786)	\$ 2,951	\$ 129	\$ -	\$ -	
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**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

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

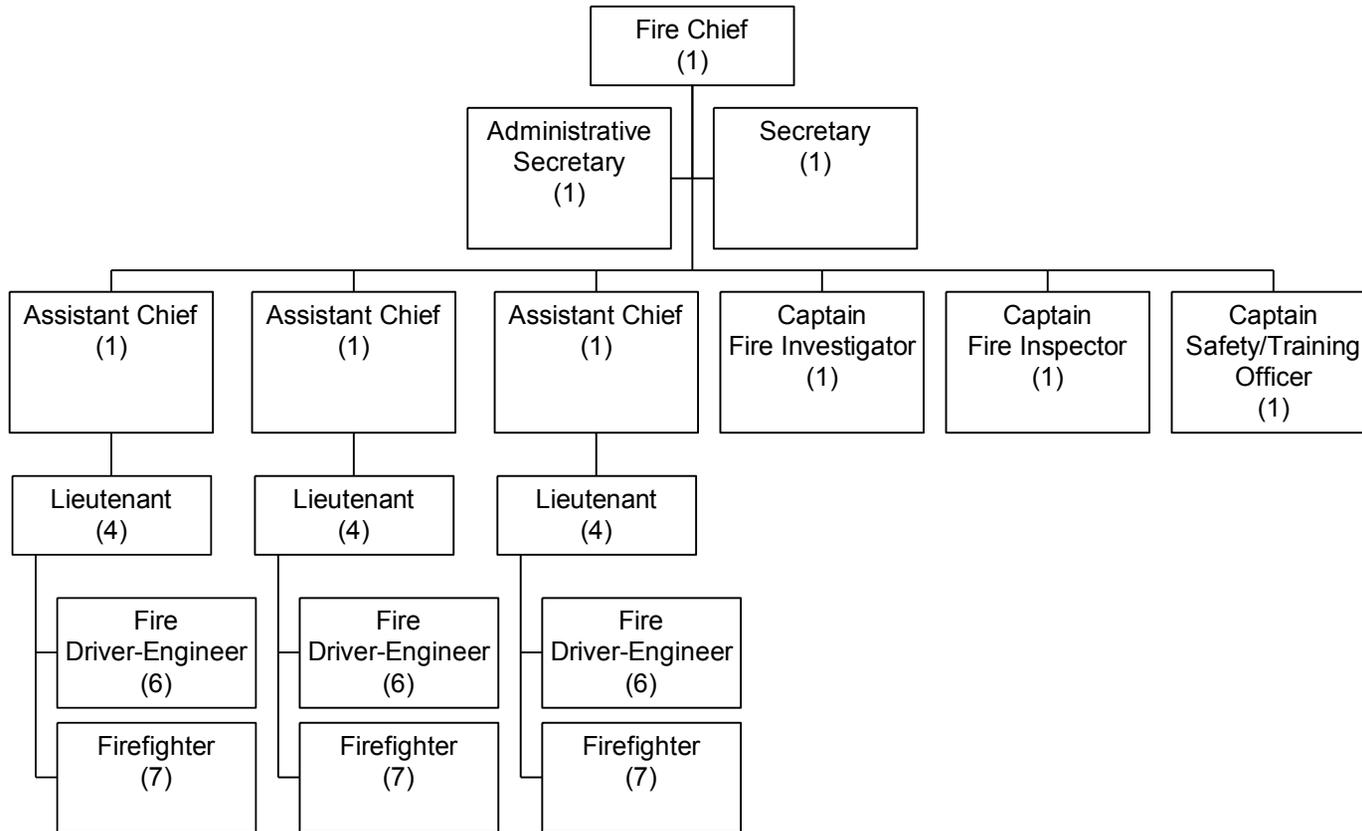
**CITY OF HENDERSON, KY  
BOND FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
<b>REVENUE</b>							
37 Other Revenue							
3700	Interest Income	\$ 789	\$ 719	\$ 10,000	\$ 800	\$ 1,160	45.0%
3724	Property Tax Revenue	17,237	2,102	500	-	-	N/A
3777-02	America Bond Subsidy	-	52,293	138,720	138,720	137,170	-1.1%
3797	HWU Contribution	-	110,878	374,123	899,480	528,780	-41.2%
Other Revenue Total		18,026	165,992	523,343	1,039,000	667,110	-36%
38 Transfer							
3851	Transfer from General	313,000	462,000	726,000	668,000	775,000	16.0%
3860	Transfer from Constr.	-	1,349,738	525,246	526,000	943,890	79.4%
Transfer Total		313,000	1,811,738	1,251,246	1,194,000	1,718,890	44.0%
<b>BOND FUND REVENUE TOTAL</b>		<b>\$ 331,026</b>	<b>\$ 1,977,730</b>	<b>\$ 1,774,589</b>	<b>\$ 2,233,000</b>	<b>\$ 2,386,000</b>	<b>6.9%</b>

**EXPENSE**

45 Sundry Charge							
4502	Interest Series 2007	\$ 181,663	\$ 402,512	\$ 164,082	\$ 269,890	\$ 155,250	-42.5%
4502	Interest Series 2010A	-	-	396,325	396,330	391,920	-1.1%
4502	Interest Series 2010B	-	-	85,774	85,780	80,280	-6.4%
4502	Interest Series 2011A	-	-	27,510	-	61,990	N/A
4502	Interest Series 2012A	-	-	76,893	-	236,560	N/A
4502	Interest BAN	48,172	-	-	-	-	N/A
4576	Series 2001 Debt	-	1,310,000	-	-	-	N/A
4580	Bonds Series 2007	240,000	245,000	260,000	260,000	265,000	1.9%
4582	Bonds Series 2010A	-	20,000	420,000	420,000	420,000	0.0%
4582	Bonds Series 2010B	-	-	275,000	275,000	275,000	0.0%
4584	Bonds Series 2011A	-	-	-	-	85,000	N/A
4585	Bonds Series 2012A	-	-	-	-	415,000	N/A
Sundry Charge Total		469,835	1,977,512	1,705,584	1,707,000	2,386,000	39.8%
<b>BOND FUND EXPENSE TOTAL</b>		<b>\$ 469,835</b>	<b>\$ 1,977,512</b>	<b>\$ 1,705,584</b>	<b>\$ 1,707,000</b>	<b>\$ 2,386,000</b>	<b>39.8%</b>
<b>BOND FUND NET</b>		<b>\$ (138,809)</b>	<b>\$ 218</b>	<b>\$ 69,005</b>	<b>\$ 526,000</b>	<b>\$ -</b>	

# FIRE DEPARTMENT



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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Department 20 - Fire  
Division 232 - Fire

41 Personnel Services

4101	Salaries - Supervision	\$ 41,725	\$ 69,863	\$ 71,465	\$ 71,390	\$ 72,770	1.9%
4102	Salaries - Clerical	78,271	74,347	76,720	75,820	78,530	3.6%
4103	Salaries - Operational	1,677,845	1,726,083	1,771,082	1,761,780	1,720,560	-2.3%
4104	Salaries - Overtime	954,490	996,083	957,872	930,560	936,820	0.7%
4106	FICA	15,891	(11,449)	4,340	4,710	4,860	3.2%
4107	Medicare	36,216	37,411	37,317	41,180	41,540	0.9%
4108	Life Insurance	4,629	4,766	4,787	4,860	4,860	0.0%
4109	Health Insurance	805,500	922,700	927,998	960,000	900,000	-6.3%
4110	Cancer Insurance	5,409	5,542	5,567	5,660	5,660	0.0%
4111	Workers Compensation	85,443	104,981	85,949	86,600	94,870	9.5%
4112	Employee Assist. Prgm	1,020	1,048	1,055	1,070	1,070	0.0%
4115	Unemployment Ins.	3,145	1,130	1,998	4,250	2,030	-52.2%
4116	Employee Pension	43,250	21,578	14,546	14,380	15,360	6.8%
4119	Police & Fire Pension	813,630	927,076	991,992	988,310	1,047,290	6.0%
Personnel Services Total		4,566,464	4,881,159	4,952,688	4,950,570	4,926,220	-0.5%

42 Supplies

4201	Fuel	24,884	35,284	43,350	49,770	47,680	-4.2%
4202	Minor Tools	7,977	13,040	18,000	18,500	18,500	0.0%
4203	Office Supplies	4,956	5,251	5,000	5,100	7,100	39.2%
4204	Cleaning Supplies	7,372	7,137	7,500	8,000	8,000	0.0%
4205	Medical & Drug Supply	3,959	4,218	4,600	5,000	5,000	0.0%
4207	Clothing Supplies	40,700	45,810	47,500	47,500	52,250	10.0%
4208	Postage	665	239	600	750	750	0.0%
4209	Educational Supplies	1,195	866	2,400	3,000	3,000	0.0%
4211	Periodicals & Supple.	1,290	1,154	1,400	1,400	1,400	0.0%
4212	Mechanical Supplies	1,562	316	1,800	2,000	2,000	0.0%
4214	Chemical Supplies	1,308	1,413	2,000	2,000	2,000	0.0%
4229	Miscellaneous Supplies	919	1,044	1,000	1,000	1,200	20.0%
Supplies Total		96,787	115,772	135,150	144,020	148,880	3.4%

43 Maintenance & Repairs

4301	Vehicle Repair	56,394	55,489	56,000	58,000	58,000	0.0%
4302	Office Equip. Repair	600	751	850	1,000	1,000	0.0%
4303	Instr. & Appar. Repair	8,334	5,716	5,000	5,500	5,500	0.0%
4304	Other Equipment Repair	9,903	3,089	10,000	10,000	10,000	0.0%
4305	Heating / A.C. Repair	3,289	5,679	4,000	4,000	4,000	0.0%
4306	Building Repair & Maint.	19,055	32,269	31,000	33,000	33,000	0.0%
4307	Other Structures Repair	121	307	1,500	1,500	1,500	0.0%
4308	Machines Tools Repair	6,943	7,009	6,000	7,000	7,000	0.0%
4309	Radios Repair	5,459	5,963	8,000	8,000	9,000	12.5%
4312	Walks, Drives, Fences	189	301	1,000	1,000	1,000	0.0%
Maintenance & Repairs Total		110,287	116,573	123,350	129,000	130,000	0.8%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Division 232 - Fire (continued)							
44 Services							
4401	Telephone	\$ 8,467	\$ 7,619	\$ 9,000	\$ 9,000	\$ 9,000	0.0%
4402	Medical Exams	5,148	200	-	-	-	N/A
4403	Assoc. Dues/Subscript.	1,011	1,077	1,350	1,350	1,350	0.0%
4405	Travel & Training	14,155	15,229	22,000	24,200	25,000	3.3%
4408	Legal Advertising	599	-	-	-	-	N/A
4414	Clothing / Cleaning	8,085	8,520	8,520	8,520	8,520	0.0%
4415	Special Services	4,106	6,128	6,300	6,300	6,300	0.0%
4417	Printing and Reprod.	183	227	-	-	-	N/A
4418	Contractual Services	6,564	720	720	720	720	0.0%
4419	Professional Services	5,000	5,149	5,000	5,000	5,000	0.0%
Services Total		53,318	44,869	52,890	55,090	55,890	1.5%
46 Capital Outlay							
4601	Motor Vehicles	-	339,542	19,750	20,000	30,000	50.0%
4605	Machinery & Tools	3,132	177,100	-	-	-	N/A
4607	Data Processing Equip.	9,400	42,604	43,500	44,000	-	-100.0%
4608	Instrument/Apparatus	-	-	78,729	79,000	23,000	-70.9%
Capital Outlay Total		12,532	559,246	141,979	143,000	53,000	-62.9%
Total Fire		\$ 4,839,388	\$ 5,717,619	\$ 5,406,057	\$ 5,421,680	\$ 5,313,990	-2.0%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	NFPA	\$ 900
		Fire House Subscription	150
		EDM Publishers	125
		Fire Rescue Subscription	125
		EDM Publishers	100
		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 2013**

DEPARTMENT: Fire

DIVISION: Fire

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Assistant Fire Chief's Vehicle-Small SUV will be used as the Assistant Chief response vehicle. Ford Explorer that is currently used as Assistant Chief vehicle would replace Fire/Arson Investigator vehicle that is in poor condition.

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

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 30,000
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 30,000</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Fire

DIVISION: Fire

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

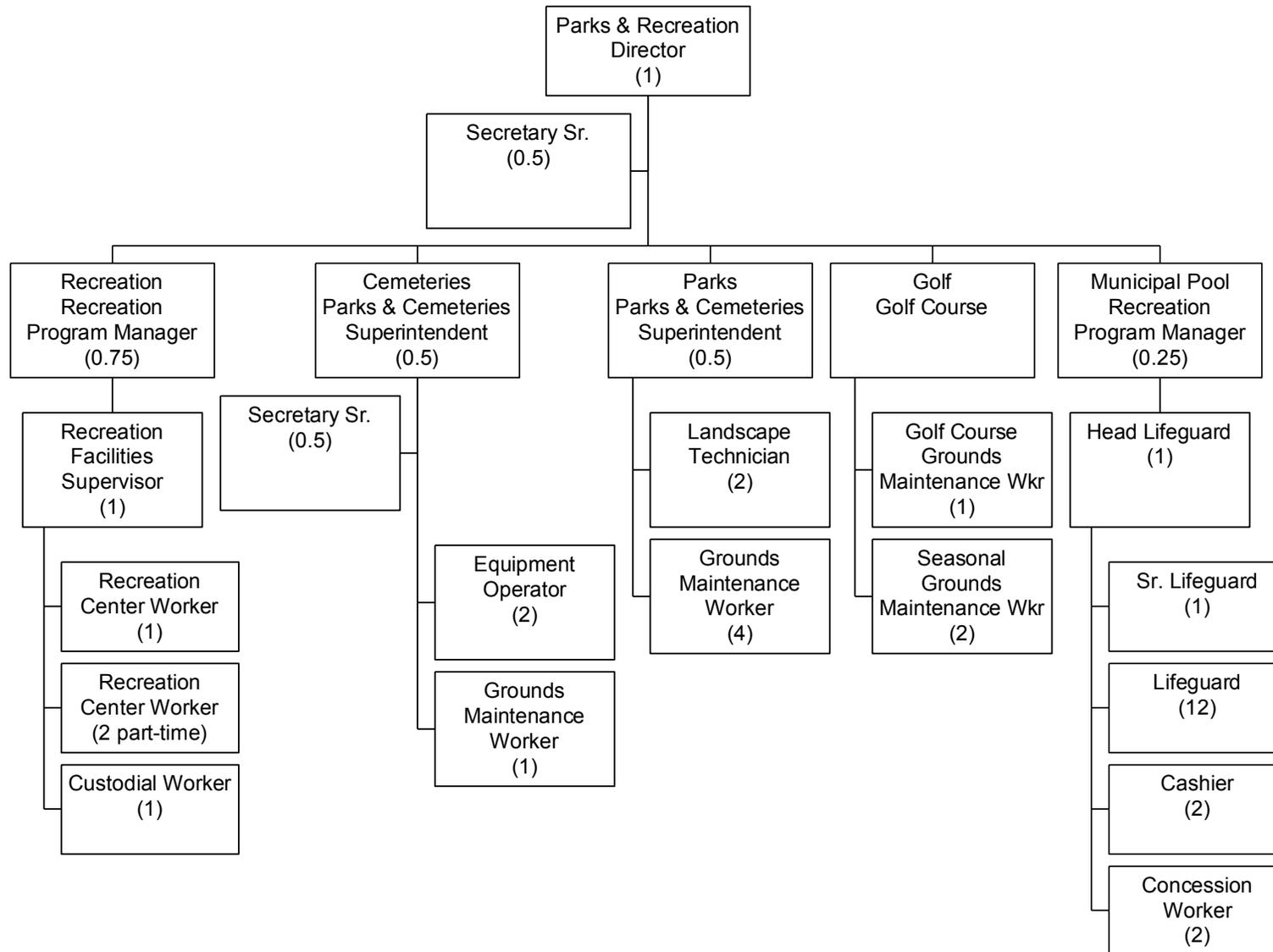
BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Extrication, Pump, Spreaders, Cutters, Ram and Hydraulic lines to replace the Ampkus set of rescue tools that have years of use.

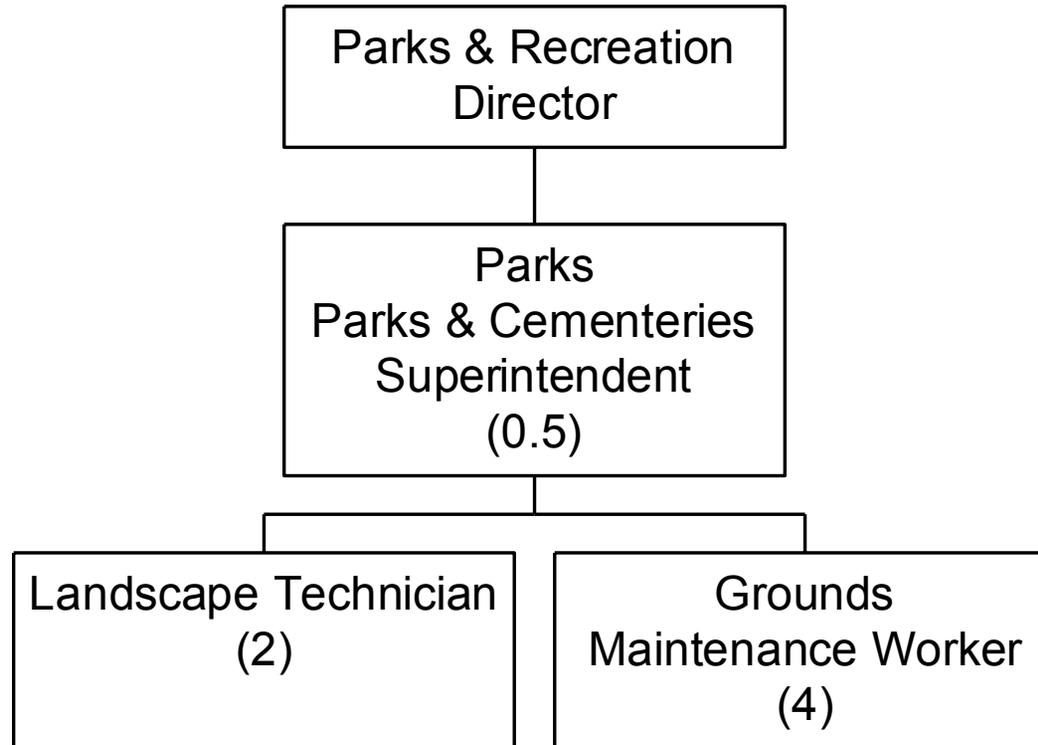
**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ <u>23,000</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>23,000</u></b>

# PARKS & RECREATION DEPARTMENT



**PARKS & RECREATION DEPARTMENT**  
**PARKS**



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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Department 35 - Parks & Recreation  
Division 451 - Parks

41 Personnel Services

4101	Salaries - Supervision	\$ 24,707	\$ 25,337	\$ 25,931	\$ 25,910	\$ 26,430	2.0%
4103	Salaries - Operational	148,265	151,619	148,923	156,610	159,450	1.8%
4104	Salaries - Overtime	15,422	12,037	13,162	8,220	11,800	43.6%
4106	FICA	10,823	10,977	10,881	11,830	12,340	4.3%
4107	Medicare	2,531	2,567	2,545	2,770	2,890	4.3%
4108	Life Insurance	500	491	480	530	530	0.0%
4109	Health Insurance	80,675	97,025	98,182	104,000	97,500	-6.3%
4110	Cancer Insurance	581	581	575	620	620	0.0%
4111	Workers Compensation	8,265	10,406	7,800	8,410	9,460	12.5%
4112	Employee Assist. Prgm	113	114	110	120	120	0.0%
4115	Unemploy. Insurance	160	60	105	220	110	-50.0%
4116	Employee Pension	30,335	32,159	35,648	36,170	38,880	7.5%
Personnel Services Total		322,377	343,373	344,342	355,410	360,130	1.3%

42 Supplies

4201	Fuel	10,552	12,787	14,170	18,800	15,590	-17.1%
4202	Minor Tools	514	254	450	450	450	0.0%
4203	Office Supplies	66	25	30	20	30	50.0%
4204	Cleaning Supplies	605	784	790	750	770	2.7%
4205	Medical & Drug Supply	405	224	430	200	400	100.0%
4206	Botanical Supplies	8,066	6,392	7,500	8,250	8,250	0.0%
4207	Clothing Supplies	3,195	2,874	3,750	3,750	3,750	0.0%
4208	Postage	24	3	30	50	40	-20.0%
4214	Chemical Supplies	5,132	4,480	5,200	6,250	6,250	0.0%
Supplies Total		28,559	27,823	32,350	38,520	35,530	-7.8%

44 Services

4301	Vehicle Repair	3,150	16,829	4,800	5,450	5,450	0.0%
4304	Other Equipment Repair	9,394	7,090	10,450	9,870	10,250	3.9%
4305	Heating / A.C. Repair	4,365	86	400	300	350	16.7%
4306	Building Repair & Maint.	3,071	4,005	6,670	5,750	12,750	121.7%
4307	Other Structures Repair	12,166	11,288	13,450	13,750	15,000	9.1%
4312	Walks Drives Fences	3,791	3,834	4,750	3,750	4,130	10.1%
4313	Recreational Equipment	7,522	13,822	8,870	13,500	13,500	0.0%
4314	Pumps & Motors	752	30	500	750	750	0.0%
Maintenance & Repairs Total		44,211	56,984	49,890	53,120	62,180	17.1%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Division 451 - Parks (continued)							
44 Services							
4401	Telephone	\$ 446	\$ 488	\$ 510	\$ 500	\$ 510	2.0%
4403	Assoc. Dues/Subscript.	220	370	370	400	400	0.0%
4405	Travel & Training	550	590	820	1,200	730	-39.2%
4414	Clothing / Cleaning	600	650	600	650	650	0.0%
4415	Special Services	4,011	3,138	4,280	4,950	4,950	0.0%
4417	Printing and Reprod.	-	45	-	-	-	N/A
4418	Contractual Services	76,113	61,760	92,350	91,040	84,580	-7.1%
4419	Professional Services	4,715	12,370	12,600	11,440	12,010	5.0%
4424	Equipment Rental	1,093	43	1,750	1,750	1,750	0.0%
Services Total		87,748	79,454	113,280	111,930	105,580	-5.7%
46 Capital Outlay							
4601	Motor Vehicles	14,897	-	16,530	17,600	-	-100.0%
4605	Machinery & Tools	14,350	-	-	-	10,500	N/A
4628	Park Improve. / Trees	59,487	-	-	-	75,000	N/A
Capital Outlay Total		88,734	-	16,530	17,600	85,500	385.8%
Total Parks		\$ 571,629	\$ 507,634	\$ 556,392	\$ 576,580	\$ 648,920	12.5%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Parks and Recreation

DIVISION: Parks

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4306	Building Maintenance	Refurbish Atkinson Park Restroom	\$ 7,000
		Misc. Facility Maintenance Repairs and Preventative Maintenance	5,150
		Pest Control	600
		Total	\$ 12,750
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	\$ 78,380
		Bushhog/Mulching	3,200
		Additional Properties	3,000
		Total	\$ 84,580
4419	Professional Services	Tree Removal/Trimming	\$ 10,110
		Inspection Reports	850
		Chemical Lawn Care	200
		Other	850
		Total	\$ 12,010

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

**DEPARTMENT:** Parks and Recreation

**DIVISION:** Parks

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**  
Utility vehicle to be used for maintenance responsibilities including litter control and hauling water/pesticide/fertilizer and other landscape supplies. A 4X4 vehicle with standard options.

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

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ <u>10,500</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>\$ 10,500</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

**DEPARTMENT:** Parks and Recreation

**DIVISION:** Parks

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**

Convert the existing tennis courts at Community Park into a new skate park. A grant application has been made to the Land and Water Conservation Fund seeking \$37,346 or nearly 50% of the estimated costs. Project costs in the amount of \$21,467 will include installation of a new sidewalk, paving of existing parking lot, repairs to the concrete surface, signage, fencing, lighting, and other improvements. New skate park equipment in the amount of \$50,276 will be installed. Planting and maintenance of trees will costs approximately \$3,257.

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

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 75,000
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 75,000</b>

# PARKS & RECREATION DEPARTMENT GOLF



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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Department 35 - Parks & Recreation  
Division 452 - Golf

41 Personnel Services

4103	Salaries - Operational	\$ 31,684	\$ 32,263	\$ 33,053	\$ 32,830	\$ 33,340	1.6%
4104	Salaries - Overtime	4,258	2,805	6,008	1,870	2,810	50.3%
4105	Salaries - Other	30,480	37,982	30,742	38,100	25,400	-33.3%
4106	FICA	4,017	4,428	4,165	4,520	3,900	-13.7%
4107	Medicare	940	1,036	974	1,060	920	-13.2%
4108	Life Insurance	81	81	81	90	90	0.0%
4109	Health Insurance	14,300	15,750	16,000	16,000	15,000	-6.3%
4110	Cancer Insurance	94	94	94	100	100	0.0%
4111	Workers Compensation	1,179	1,271	1,156	950	930	-2.1%
4112	Employee Assist. Prgm	40	24	18	20	20	0.0%
4115	Unemploy. Insurance	71	24	41	90	40	-55.6%
4116	Employee Pension	5,363	5,620	6,802	6,580	7,320	11.2%
Personnel Services Total		92,507	101,378	99,134	102,210	89,870	-12.1%

42 Supplies

4201	Fuel	2,393	3,311	3,975	3,450	4,380	27.0%
4202	Minor Tools	-	100	180	200	200	0.0%
4203	Office Supplies	556	11	20	20	20	0.0%
4204	Cleaning Supplies	121	189	120	200	200	0.0%
4205	Medical & Drug Supply	252	34	40	40	40	0.0%
4206	Botanical Supplies	376	1,293	2,240	2,250	4,200	86.7%
4207	Clothing Supplies	11,805	699	670	670	670	0.0%
4208	Postage	-	-	10	10	10	0.0%
4214	Chemical Supplies	-	12,515	13,250	13,500	14,850	10.0%
Supplies Total		15,503	18,152	20,505	20,340	24,570	20.8%

43 Maintenance & Repairs

4301	Vehicle Repair	489	268	400	530	530	0.0%
4304	Other Equipment Repair	8,345	7,689	9,500	8,750	8,820	0.8%
4305	Heating / A.C. Repair	-	-	70	150	150	0.0%
4306	Building Repair & Maint.	1,408	793	1,690	1,050	2,500	138.1%
4307	Other Structures Repair	2,417	1,444	5,500	3,500	6,000	71.4%
4313	Recreational Equipment	1,557	643	1,680	2,500	2,500	0.0%
Maintenance & Repairs Total		14,216	10,837	18,840	16,480	20,500	24.4%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Division 452 - Golf (continued)							
44 Services							
4401	Telephone	\$ 181	\$ 252	\$ 350	\$ 250	\$ 350	40.0%
4403	Assoc. Dues/Subscript.	-	-	-	-	300	N/A
4405	Travel & Training	350	15	320	400	400	0.0%
4408	Legal Advertising	117	-	-	-	-	N/A
4414	Clothing / Cleaning	100	100	100	100	100	0.0%
4415	Special Services	2,511	2,733	6,100	6,100	6,100	0.0%
4417	Printing and Reprod.	1,007	752	760	730	730	0.0%
4419	Professional Services	25,752	26,268	15,060	26,530	-	-100.0%
4421	Commissions	4,756	5,244	1,850	5,350	1,110	-79.3%
4424	Equipment Rental	-	-	-	-	1,400	N/A
Services Total		34,774	35,364	24,540	39,460	10,490	-73.4%
46 Capital Outlay							
4605	Machinery & Tools	10,120	-	-	-	28,700	N/A
Capital Outlay Total		10,120	-	-	-	28,700	N/A
Total Golf		\$ 167,120	\$ 165,731	\$ 163,019	\$ 178,490	\$ 174,130	-2.4%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Parks and Recreation      DIVISION: Golf

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4304	Other Equipment	Miscellaneous parts	\$ 2,850
		hover trimmer	1,600
		Maintenance greens mower	1,400
		Maintenance gang unit	1,400
		Roller assembly	850
		Equipment repair, mowers, trimmers, sprayer, chain saw	720
			<u>\$ 8,820</u>
4306	Building Maintenance	Shed doors	\$ 800
		Pest Control	600
		Blinds	450
		Glass repair	400
		Miscellaneous	250
			<u>\$ 2,500</u>
4307	Other Structures	Sprinkler heads	\$ 4,200
		Wash pad	850
		Irrigation pump	640
		Fan repair	150
		Miscellaneous	160
			<u>\$ 6,000</u>
4312	Walks & Drives	Replace #9 Cart path	\$ 6,500
4403	Association Dues	National Golf Foundation	\$ 200
		KGA-PGA	100
			<u>\$ 300</u>
4415	Special Services	Tree Removal/Trimming	\$ 4,300
		Greens Maintenance	1,650
		Background Check	100
		Miscellaneous	50
		Total	<u>\$ 6,100</u>
4418	Contractual Services	Security Alarm Service	\$ 620
		HMP&L Internet	490
			<u>\$ 1,110</u>
4424	Equipment Rental	Necessary for tree planting and dirt leveling	\$ 1,400

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Parks and Recreation

DIVISION: Golf

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Purchase a zero turn, 52" cut commercial grade mower for maintaining roughs and areas not accessible by the gang mower. Price based on state contract price.

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

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ <u>7,700</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>7,700</u></b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Parks and Recreation

DIVISION: Golf

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

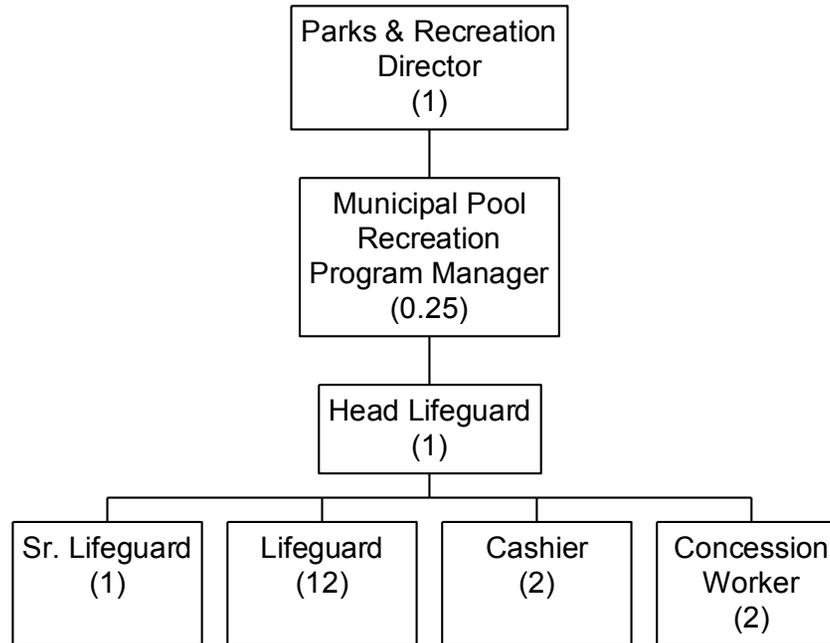
BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Replacement of 1987 John Deere tractor that is used daily to mow the fairways. The tractor has become unreliable. Cost reflects a 25% state contract discount by KYMaster Agreement 7580700002304.

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

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 21,000
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 21,000</b>

# PARKS & RECREATION DEPARTMENT MUNICIPAL POOL



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

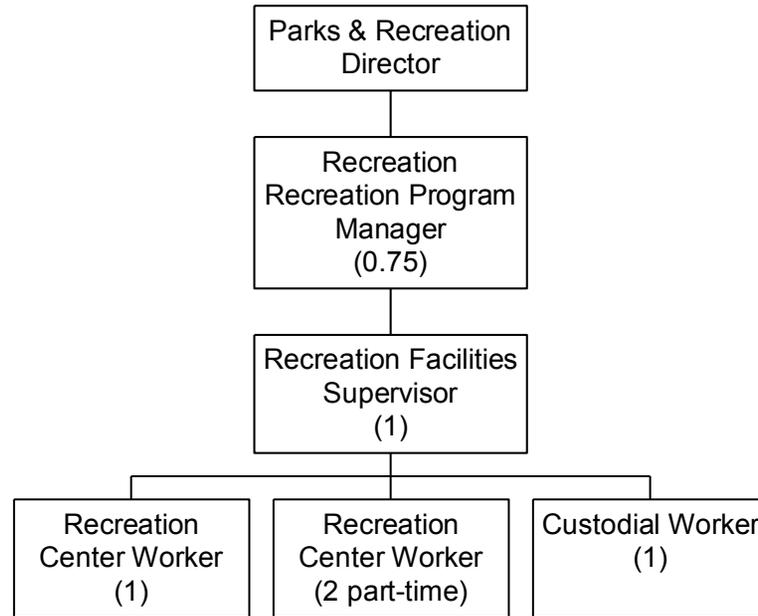
Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Division 454 - Municipal Pool							
41 Personnel Services							
4101	Salaries - Supervision	\$ 13,356	\$ 13,622	\$ 14,035	\$ 13,860	\$ 14,280	3.0%
4104	Salaries - Overtime	2,207	1,633	1,011	1,420	1,650	16.2%
4105	Salaries - Other	48,515	50,352	51,050	55,370	55,370	0.0%
4106	FICA	3,932	4,025	3,468	4,390	4,430	0.9%
4107	Medicare	919	941	811	1,030	1,040	1.0%
4108	Life Insurance	20	20	20	20	30	50.0%
4109	Health Insurance	3,575	3,938	4,000	4,000	3,750	-6.3%
4110	Cancer Insurance	23	24	24	30	30	0.0%
4111	Workers Compensation	2,980	3,825	2,464	3,150	3,440	9.2%
4112	Employee Assist. Prgm	5	4	4	10	10	0.0%
4115	Unemploy. Insurance	53	21	17	90	40	-55.6%
4116	Employee Pension	2,163	2,320	2,661	2,900	3,120	7.6%
Personnel Services Total		77,748	80,725	79,565	86,270	87,190	1.1%
42 Supplies							
4202	Minor Tools	63	-	50	50	50	0.0%
4203	Office Supplies	74	86	100	150	130	-13.3%
4204	Cleaning Supplies	498	545	600	650	650	0.0%
4205	Medical & Drug Supply	280	175	200	300	250	-16.7%
4207	Clothing Supplies	979	884	1,200	1,500	1,500	0.0%
4208	Postage	2	11	10	10	10	0.0%
4209	Educational Supplies	136	379	350	200	210	5.0%
4214	Chemical Supplies	6,671	7,934	8,100	7,950	8,320	4.7%
4221	Athletic Recreat. Supply	85	281	200	200	200	0.0%
4222	Concessions	4,855	5,354	5,910	6,000	6,000	0.0%
Supplies Total		13,643	15,649	16,720	17,010	17,320	1.8%
43 Maintenance & Repairs							
4303	Instr. & Appar. Repair	187	1,435	1,450	1,650	1,650	0.0%
4304	Other Equipment Repair	2,082	1,358	7,500	7,500	7,500	0.0%
4306	Building Repair & Maint.	11,857	1,834	2,000	2,250	2,250	0.0%
4307	Other Structures Repair	1,425	2,596	18,500	22,500	12,800	-43.1%
4314	Pumps & Motors	3,375	210	2,500	3,500	3,650	4.3%
Maintenance & Repairs Total		18,926	7,433	31,950	37,400	27,850	-25.5%
44 Services							
4401	Telephone	135	155	200	250	250	0.0%
4405	Travel & Training	-	521	-	-	-	N/A
4415	Special Services	1,217	1,152	1,080	1,100	1,100	0.0%
4417	Printing and Reproduct.	-	10	-	-	-	N/A
Services Total		1,352	1,838	1,280	1,350	1,350	0.0%
Total Municipal Pool		\$ 111,669	\$ 105,645	\$ 129,515	\$ 142,030	\$ 133,710	-5.9%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Parks and Recreation      DIVISION: Pool

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4307	Other Structures	Gutter grating	\$ 10,500
		Sand filter maintenance	1,500
		Umbrellas	600
		Miscellaneous	200
		Total	\$ 12,800
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 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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Department 35 - Parks & Recreation  
Division 456 - Recreation

41 Personnel Services

4101	Salaries - Supervision	\$ 157,829	\$ 161,473	\$ 165,640	\$ 164,510	\$ 168,580	2.5%
4102	Salaries - Clerical	16,643	16,967	17,305	17,470	17,780	1.8%
4103	Salaries - Operational	77,693	80,134	83,985	83,520	85,050	1.8%
4104	Salaries - Overtime	458	805	4,797	680	890	30.9%
4106	FICA	14,831	15,240	15,891	16,510	16,890	2.3%
4107	Medicare	3,469	3,564	3,717	3,860	3,950	2.3%
4108	Life Insurance	425	425	406	430	430	0.0%
4109	Health Insurance	75,075	82,688	82,545	84,000	78,750	-6.3%
4110	Cancer Insurance	447	448	438	500	500	0.0%
4111	Workers Compensation	7,041	8,979	7,504	7,540	8,390	11.3%
4112	Employee Assist. Prgm	129	129	127	100	100	0.0%
4115	Unemploy. Insurance	213	78	179	310	150	-51.6%
4116	Employee Pension	36,734	39,644	46,387	44,920	47,420	5.6%
Personnel Services Total		390,987	410,574	428,921	424,350	428,880	1.1%

42 Supplies

4201	Fuel	1,358	1,474	1,220	2,100	1,350	-35.7%
4202	Minor Tools	30	-	50	50	50	0.0%
4203	Office Supplies	618	917	1,750	1,650	1,750	6.1%
4204	Cleaning Supplies	185	138	400	650	650	0.0%
4205	Medical & Drug Supply	45	24	40	50	50	0.0%
4206	Botanical Supplies	-	100	100	100	100	0.0%
4207	Clothing Supplies	609	447	620	620	620	0.0%
4208	Postage	60	155	300	220	250	13.6%
4209	Educational Supplies	116	64	100	150	150	0.0%
4211	Periodicals & Supple.	20	20	30	20	30	50.0%
4221	Athletic Recreat. Supply	8,501	9,485	8,862	8,950	8,950	0.0%
4222	Concessions	2,798	2,560	2,750	3,250	3,250	0.0%
Supplies Total		14,340	15,384	16,222	17,810	17,200	-3.4%

43 Maintenance & Repairs

4301	Vehicle Repair	218	417	700	750	750	0.0%
4302	Office Equip. Repair	9	10	100	100	100	0.0%
4304	Other Equipment Repair	972	313	590	600	600	0.0%
4305	Heating / A.C. Repair	10	690	600	750	750	0.0%
4306	Building Repair & Maint.	4,428	4,923	19,650	22,000	5,500	-75.0%
4307	Other Structures Repair	11,108	4,178	4,100	4,500	4,500	0.0%
4313	Recreational Equipment	193	275	100	100	100	0.0%
Maintenance & Repairs Total		16,938	10,806	25,840	28,800	12,300	-57.3%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Division 456 - Recreation (continued)							
44 Services							
4401	Telephone	\$ 1,518	\$ 1,451	\$ 1,480	\$ 1,600	\$ 1,600	0.0%
4403	Assoc. Dues/Subscript.	399	570	670	810	810	0.0%
4405	Travel & Training	3,528	2,880	3,650	4,640	5,640	21.6%
4414	Clothing / Cleaning	100	100	100	100	100	0.0%
4415	Special Services	604	454	1,130	600	600	0.0%
4417	Printing and Reprod.	305	271	450	450	470	4.4%
4419	Henderson Girl's Softball	4,000	4,000	4,000	4,000	4,000	0.0%
4419	Henderson Pee-Wee	4,000	4,000	4,000	4,000	6,000	50.0%
4419	Hend. Recreation Assn.	6,000	4,000	4,000	4,000	4,000	0.0%
4419	Pennyrile Soccer	7,000	4,000	4,000	4,000	4,000	0.0%
4419	Capital	-	-	13,470	15,000	12,500	-16.7%
Services Total		27,454	21,726	36,950	39,200	39,720	1.3%
45 Sundry Charge							
4517	Disc Golf Expense	1,422	1,834	2,250	2,250	2,250	0.0%
Sundry Charge Total		1,422	1,834	2,250	2,250	2,250	0.0%
46 Capital Outlay							
4608	Instrument/Apparatus	-	-	8,300	6,300	-	-100.0%
Capital Outlay Total		-	-	8,300	6,300	-	-100.0%
Total Recreation		\$ 451,141	\$ 460,324	\$ 518,483	\$ 518,710	\$ 500,350	-3.5%

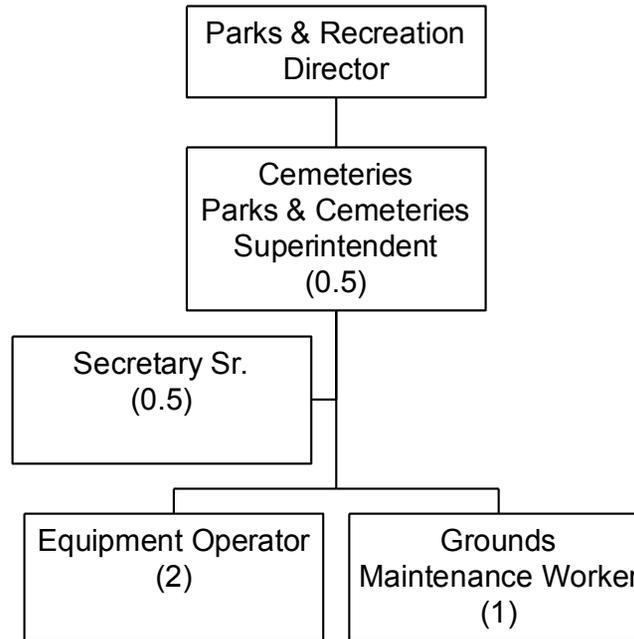
**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Parks and Recreation

DIVISION: Recreation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Our Times Newspaper	\$ 30
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
		PCMA Light Poles (2)	2,000
		HRA Programming and Capital	16,500
		PYSA Programming and Capital	4,000
		Total	\$ 30,500

# PARKS & RECREATION DEPARTMENT CEMETERIES



**CITY OF HENDERSON, KY  
CEMETERY FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
<b>REVENUE</b>							
36 Sale of Property							
3600	Cemetery Spaces	\$ 46,973	\$ 85,974	\$ 52,150	\$ 52,000	\$ 52,000	0.0%
3605	Grave Openings	116,801	125,890	113,380	100,000	114,000	14.0%
3610	Other Cemetery Serv.	14,433	23,325	14,500	19,000	16,000	-15.8%
3625	Taxable Sales	1,716	869	1,500	1,500	1,500	0.0%
3630	Mausoleum Sales	42,913	13,000	12,500	25,000	13,500	-46.0%
Sale of Property Total		222,836	249,058	194,030	197,500	197,000	-0.3%
37 Other Revenue							
3700	Interest Income	14,142	3,419	2,930	1,500	1,000	-33.3%
3830	Reimbursable Services	500	165	200	-	-	N/A
Other Revenue Total		14,642	3,584	3,130	1,500	1,000	-33.3%
38 Transfer Miscellaneous							
3851	Transfer from General	-	-	-	-	156,000	N/A
	Use of Restricted Funds	-	-	217,000	225,000	90,000	-60.0%
Transfers Miscellaneous Total		-	-	217,000	225,000	246,000	9.3%
<b>CEMETERY REVENUE TOTAL</b>		<b>\$ 237,478</b>	<b>\$ 252,642</b>	<b>\$ 414,160</b>	<b>\$ 424,000</b>	<b>\$ 444,000</b>	<b>4.7%</b>

**EXPENSE**

Department 35 - Parks & Recreation  
Division 453 - Cemetery

41 Personnel Services

4101	Salaries - Supervision	\$ 24,707	\$ 25,337	\$ 25,931	\$ 25,910	\$ 26,430	2.0%
4102	Salaries - Clerical	16,613	16,967	17,305	17,310	17,600	1.7%
4103	Salaries - Operational	89,157	92,431	93,879	91,580	92,580	1.1%
4104	Salaries - Overtime	6,455	5,110	3,906	5,000	5,490	9.8%
4106	FICA	7,965	8,145	8,091	8,660	8,840	2.1%
4107	Medicare	1,863	1,905	1,892	2,030	2,070	2.0%
4108	Life Insurance	324	316	310	330	330	0.0%
4109	Health Insurance	57,200	63,000	64,000	64,000	60,000	-6.3%
4110	Cancer Insurance	330	330	330	380	380	0.0%
4111	Workers Compensation	6,190	6,753	4,823	5,390	5,670	5.2%
4112	Employee Assist. Prgm	71	71	71	80	80	0.0%
4115	Unemploy. Insurance	124	42	92	160	80	-50.0%
4116	Employee Pension	22,180	23,811	26,737	26,490	27,560	4.0%
Personnel Services Total		233,179	244,218	247,367	247,320	247,110	-0.1%

**CITY OF HENDERSON, KY  
CEMETERY FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Division 453 - Cemetery (continued)							
42 Supplies							
4201	Fuel	\$ 4,550	\$ 4,883	\$ 6,730	\$ 5,000	\$ 7,400	48.0%
4202	Minor Tools	191	216	300	300	300	0.0%
4203	Office Supplies	-	65	100	150	150	0.0%
4204	Cleaning Supplies	72	-	120	100	120	20.0%
4205	Medical & Drug Supply	-	-	60	30	60	100.0%
4206	Botanical Supplies	5,045	4,340	3,200	4,500	4,000	-11.1%
4207	Clothing Supplies	1,554	1,498	1,950	2,000	2,000	0.0%
4208	Postage	43	49	50	50	50	0.0%
4211	Periodicals & Supple.	22	49	200	100	100	0.0%
4214	Chemical Supplies	590	102	500	500	500	0.0%
4220	Supplies for Resale	4,753	1,166	3,400	3,500	3,500	0.0%
Supplies Total		16,820	12,368	16,610	16,230	18,180	12.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,578	4,638	5,010	3,200	5,000	56.3%
4302	Office Equip. Repair	4	5	10	10	10	0.0%
4304	Other Equipment Repair	3,117	2,968	4,750	4,800	4,800	0.0%
4305	Heating / A.C. Repair	-	444	200	350	350	0.0%
4306	Building Repair & Maint.	5,961	2,703	4,000	5,000	4,500	-10.0%
4307	Other Structures Repair	11,575	3,883	7,000	5,600	5,600	0.0%
Maintenance & Repairs Total		22,235	14,641	20,970	18,960	20,260	6.9%
44 Services							
4401	Telephone	1,682	1,595	1,900	1,740	1,900	9.2%
4403	Assoc. Dues/Subscript.	295	279	200	450	200	-55.6%
4405	Travel & Training	229	90	540	540	540	0.0%
4408	Legal Advertising	467	622	650	1,000	1,000	0.0%
4414	Clothing / Cleaning	350	350	350	350	350	0.0%
4415	Special Services	6,470	8,768	8,750	9,950	9,950	0.0%
4417	Printing and Reprod.	362	564	500	500	500	0.0%
4418	Contractual Services	101,816	73,175	89,250	100,680	100,680	0.0%
4442	Trust Fees	376	151	450	880	880	0.0%
4443	Charge Card	35	-	-	-	-	N/A
4522	Audit Expense	1,735	1,876	2,300	2,300	2,300	0.0%
Services Total		113,817	87,470	104,890	118,390	118,300	-0.1%
45 Sundry Charges							
4501	Insurance Expense	6,747	7,655	7,650	6,000	7,650	27.5%
Sundry Charges Total		6,747	7,655	7,650	6,000	7,650	27.5%
46 Capital Outlay							
4601	Motor Vehicles	-	-	15,810	17,100	32,500	90.1%
4605	Machinery & Tools	45,434	10,987	-	-	-	N/A
Capital Outlay Total		45,434	10,987	15,810	17,100	32,500	90.1%
CEMETERY EXPENSE TOTAL		\$ 438,232	\$ 377,339	\$ 413,297	\$ 424,000	\$ 444,000	4.7%
CEMETERY NET		\$ (200,754)	\$ (124,697)	\$ 863	\$ -	\$ -	

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Parks and Recreation          DIVISION: Cemetery

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
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 2013**

DEPARTMENT: Parks and Recreation

DIVISION: Cemetery

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

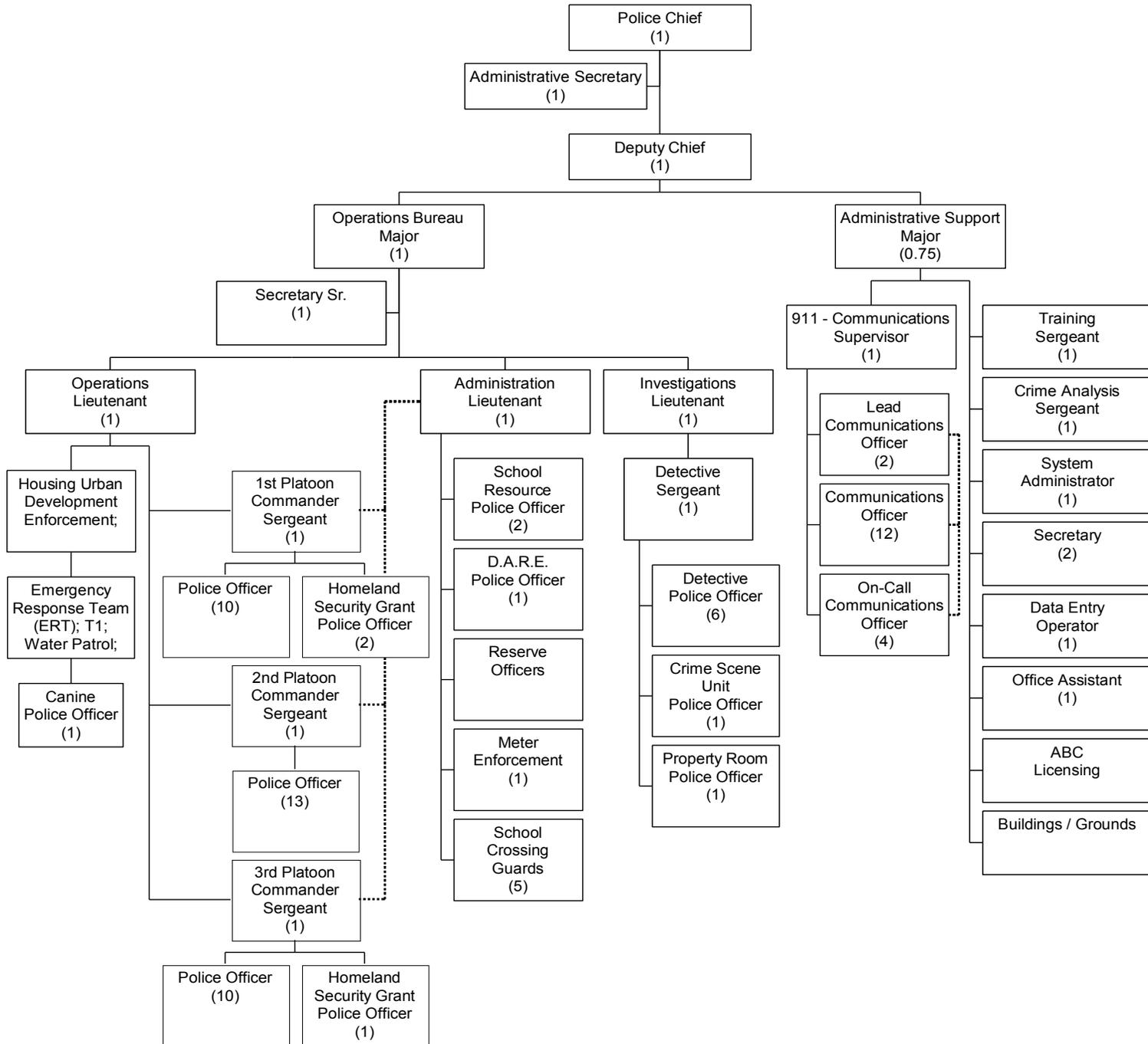
BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
  
Dump Truck: Replace 1991 Ford Diesel Dump Truck. Approximately \$3,000 was spent on repairs for fiscal year 2012.

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

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ <u>32,500</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>32,500</u></b>

# POLICE DEPARTMENT



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Department 40 - Police							
Division 231 - Police							
41 Personnel Services							
4101	Salaries - Supervision	\$ 237,621	\$ 202,212	\$ 159,152	\$ 258,380	\$ 252,460	-2.3%
4102	Salaries - Clerical	183,276	152,352	179,191	176,790	183,110	3.6%
4103	Salaries - Operational	2,345,888	2,471,187	2,463,063	2,544,870	2,520,720	-0.9%
4104	Salaries - Overtime	163,872	148,015	107,936	144,930	144,550	-0.3%
4105	Salaries - Other	45,745	37,111	43,396	40,950	40,950	0.0%
4106	FICA	32,273	(1,060)	17,010	17,850	18,330	2.7%
4107	Medicare	39,358	39,518	38,523	45,910	45,560	-0.8%
4108	Life Insurance	5,604	5,755	5,734	5,650	5,570	-1.4%
4109	Health Insurance	1,000,926	1,125,863	1,122,543	1,196,000	1,106,250	-7.5%
4110	Cancer Insurance	6,005	6,233	6,187	6,580	6,480	-1.5%
4111	Workers Compensation	79,715	79,856	64,159	61,560	66,210	7.6%
4112	Employee Assist. Prgm	1,261	1,286	1,274	1,340	1,320	-1.5%
4115	Unemploy. Insurance	2,605	962	1,885	3,610	1,700	-52.9%
4116	Employee Pension	82,325	48,063	49,101	46,810	49,780	6.3%
4119	Police & Fire Pension	789,700	917,357	932,086	1,029,200	1,070,180	4.0%
Personnel Services Total		5,016,174	5,234,710	5,191,240	5,580,430	5,513,170	-1.2%
42 Supplies							
4201	Fuel	100,643	128,029	146,230	182,160	160,850	-11.7%
4202	Minor Tools	248	242	300	250	250	0.0%
4203	Office Supplies	13,993	12,414	12,000	11,700	11,700	0.0%
4204	Cleaning Supplies	541	775	750	800	800	0.0%
4205	Medical & Drug Supply	93	-	20	20	20	0.0%
4207	Clothing Supplies	42,099	38,633	33,650	32,500	32,500	0.0%
4208	Postage	1,403	1,365	1,680	1,400	1,920	37.1%
4209	Educational Supplies	2,349	3,226	3,300	3,000	3,000	0.0%
4210	Photographic Supplies	1,948	884	800	800	800	0.0%
4211	Periodicals & Supple.	837	1,218	900	900	900	0.0%
4216	Ammunition/Tasers	8,959	28,109	23,125	22,800	28,500	25.0%
4225	Safety Supplies	2,159	2,081	1,800	1,800	1,800	0.0%
Supplies Total		175,272	216,976	224,555	258,130	243,040	-5.8%
43 Maintenance & Repairs							
4301	Vehicle Repair	56,094	79,385	68,640	55,000	67,000	21.8%
4302	Office Equip. Repair	9,262	27,268	32,890	33,090	41,720	26.1%
4303	Instr. & Appar. Repair	2,937	2,215	850	850	2,650	211.8%
4307	Other Structures Repair	1,203	307	600	600	600	0.0%
4309	Radios Repair	13,334	14,510	17,500	11,000	17,500	59.1%
Maintenance & Repairs Total		82,830	123,685	120,480	100,540	129,470	28.8%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Division 231 - Police (continued)							
44 Services							
4401	Telephone	\$ 29,996	\$ 23,571	\$ 28,000	\$ 29,000	\$ 29,000	0.0%
4402	Medical Exams	949	400	-	-	-	N/A
4403	Assoc. Dues/Subscript.	3,383	2,110	3,800	3,790	3,820	0.8%
4405	Travel & Training	30,018	35,220	33,380	34,380	36,440	6.0%
4408	Legal Advertising	505	641	-	-	-	N/A
4414	Clothing / Cleaning	22,281	20,674	22,650	22,650	22,650	0.0%
4415	Special Services	28,355	19,087	20,450	21,450	22,050	2.8%
4417	Printing and Reprod.	3,754	9,657	12,300	9,640	11,190	16.1%
4419	Professional Services	2,790	1,905	2,000	2,000	2,000	0.0%
4481	Henderson Co. Attorney	5,500	5,500	5,500	9,200	5,500	-40.2%
Services Total		127,531	118,765	128,080	132,110	132,650	0.4%
45 Sundry Charge							
4531	DARE Expenses	2,749	2,940	-	-	2,500	N/A
4534	K-9 Donation Expenses	404	-	-	-	-	N/A
Sundry Charge Total		3,153	2,940	-	-	2,500	N/A
46 Capital Outlay							
4601	Motor Vehicles	147,633	62,463	421,000	422,280	93,000	-78.0%
4605	Machinery & Tools	25,430	92,490	174,750	175,000	5,130	-97.1%
4607	Data Processing Equip.	2,372	-	-	-	-	N/A
4608	Instrument/ & Apparatus	-	108,971	15,680	10,000	-	-100.0%
Capital Outlay Total		175,435	263,924	611,430	607,280	98,130	-83.8%
Total Police		\$ 5,580,395	\$ 5,961,000	\$ 6,275,785	\$ 6,678,490	\$ 6,118,960	-8.4%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

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 for Training and Replacement Needs	\$ 22,800
		Emergency Response Team Chemical Munitions	5,700
		Total	\$ 28,500
4302	Office Equipment Repair	MDT Maintenance - Ohio Valley 2-Way	\$ 16,850
		CDW-G - Computer supplies and peripherals	9,000
		L3-Maintenance for Server	4,900
		Quetel Property Software Annual Maintenance	2,800
		The Lange Co. - Maintenance for Color Copier	2,500
		HMP&L Broadband Internet Monthly Fee (\$90/month x 2 cameras)	2,160
		Konica-Minolta-Maintenance for Copier in Operations Bureau	1,200
		HMP&L Broadband Internet Monthly Fee (\$90/server/month)	1,080
		HMP&L Video Camera Housing Installation (\$200/site x 2)	400
		The Lange Co. - Copy Expenses Investigations	200
		Miscellaneous	630
		Total	\$ 41,720
4303	Instrumental & Appar... Repair	Portable Breathalyzer	\$ 1,800
		Radar Repairs	850
			2,650
4309	Radios Repair	Commercial Radio - Radio/Equipment Repair	\$ 14,700
		Commercial Radio - Monthly Radio Service Charge \$230/month	2,800
		Total	\$ 17,500
4403	Association Dues and Subscrip	IACP Net Subscription (Annually)	\$ 1,100
		Rotary - Quarterly Dues for Chief	800
		FBINA - Annual Fees	500
		KACP - Annual Dues	300
		ROCIC - Investigations Annual Fee	300
		IACP - Annual Dues	240
		PERF - Annual Dues	190
		Nat'l Tactical Officers Association - ERT Team	150
		NCPAA - Annual Dues	110
		FBI LEEDA	50
		SPIAA - Annual Dues	50
		CJDLA - Annual Dues	30
		Total	\$ 3,820

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

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
		Lexis-Nexis Monthly Commitment (\$50/mo)	600
		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	\$ 22,050
4417	Printing	West Law Clear (\$270/month)	\$ 3,240
		Leads On Line (Annually)	2,990
		Special Forms, Business Cards, etc.	2,300
		Crime Reports (Annually)	1,200
		West Law Pro Essentials (\$67/month)	800
		Criminal Law Updates (yearly)	550
		Harvard Business Review (Annually)	110
		Total	\$ 11,190
4419	Professional Service	Website/Internet Services - Younger & Associates	\$ 2,000

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

**DEPARTMENT:** Police

**DIVISION:** Police

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

**BUILDING IMPROVEMENTS**

<b>DESCRIPTION OF ITEM OR PROJECT:</b>			
<u>Police Vehicles - unmarked w/light package</u>			
Police Vehicle	4 @ \$ 20,500 ea.		82,000
Equipment Packag	4 @ \$ 1,750 ea.		7,000
<small>*Includes light/siren/speaker pkg, radio w/remote &amp; charger/power kit</small>			
Labor/Installation	4 @ \$ 1,000 ea.	<u>4,000</u>	\$ 93,000

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ <u>89,000</u>
<b>CONSTRUCTION/ INSTALLATION</b>	<u>4,000</u>
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 93,000</b>

<b>RELATED COSTS (REPAIR &amp; MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Police

DIVISION: Police

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

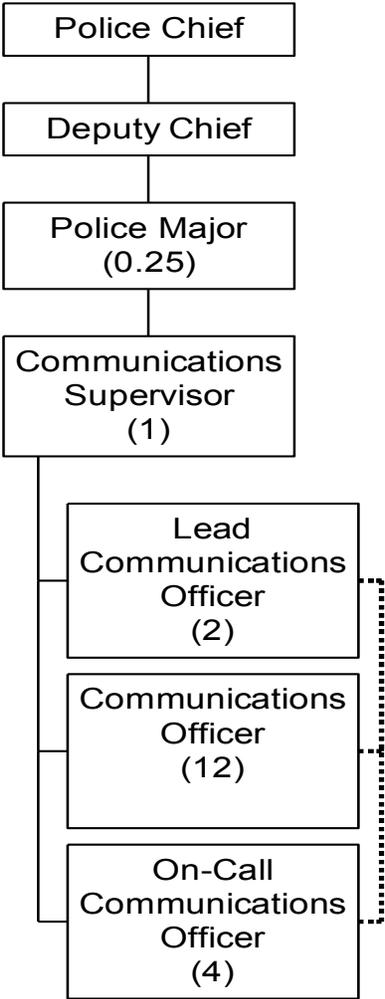
BUILDING IMPROVEMENTS

DESCRIPTION OF ITEM OR PROJECT:			
Trek Police Bikes	3 @	\$ 1,320 ea.	\$ 3,960
Bike Rack	3 @	\$ 160 ea.	\$ 480
Light System	3 @	\$ 80 ea.	\$ 240
Reese Hitch	3 @	\$ 150 ea.	\$ 450
			<b>\$ 5,130</b>
<p>The purchase of 3 additional police bicycles would allow our department to provide additional patrol options as well as cover special events.</p>			

COSTS	
<b>BASIC COSTS</b>	\$ <u>5,130</u>
<b>CONSTRUCTION/ INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 5,130</b>

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

**POLICE DEPARTMENT  
911 EMERGENCY COMMUNICATIONS**



**CITY OF HENDERSON, KY  
911 FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
<b>REVENUE</b>							
32 Service Fees							
3270	911 Fees	\$ 410,375	\$ 436,359	\$ 416,500	\$ 467,000	\$ 417,000	-10.7%
3272	Wireless 911 Revenue	191,145	171,846	177,500	200,000	180,000	-10.0%
Service Fees Total		601,520	608,205	594,000	667,000	597,000	-10.5%
37 Other Revenue							
3700	Interest Income	98	121	-	-	-	N/A
3754	State Grant	-	55,573	-	-	-	N/A
3764	Revenue from County	82,586	90,607	94,000	106,000	129,000	21.7%
Other Revenue Total		82,684	146,301	94,000	106,000	129,000	21.7%
38 Transfer Miscellaneous							
3851	Transfer from General	231,500	288,000	282,000	319,000	386,000	21.0%
Transfers Miscellaneous Total		231,500	288,000	282,000	319,000	386,000	21.0%
911 REVENUE TOTAL		\$ 915,704	\$ 1,042,506	\$ 970,000	\$ 1,092,000	\$ 1,112,000	1.8%

**EXPENSE**

Department 40 - Police  
Division 018 - 911

41 Personnel Services							
4101	Salaries - Supervision	\$ 54,372	\$ 55,976	\$ 48,118	\$ 57,060	\$ 57,470	0.7%
4103	Salaries - Operational	337,929	342,146	367,971	434,360	449,650	3.5%
4104	Salaries - Overtime	63,117	77,699	45,738	23,560	22,530	-4.4%
4106	FICA	25,171	26,374	25,504	29,590	31,970	8.0%
4107	Medicare	6,088	6,369	6,169	7,140	7,700	7.8%
4108	Life Insurance	1,026	955	954	1,240	1,240	0.0%
4109	Health Insurance	164,499	184,987	191,636	244,000	228,750	-6.3%
4110	Cancer Insurance	1,099	1,083	1,116	1,440	1,440	0.0%
4111	Workers Compensation	1,259	1,363	828	1,090	1,260	15.6%
4112	Employee Assist. Prgm	229	221	219	320	360	12.5%
4115	Unemploy. Insurance	391	148	285	590	290	-50.8%
4116	Employee Pension	71,252	77,044	77,439	90,480	94,260	4.2%
4119	Police & Fire Pension	4,931	5,070	5,560	5,240	5,390	2.9%
Personnel Services Total		731,363	779,435	771,537	896,110	902,310	0.7%

**CITY OF HENDERSON, KY**  
**911 FUND BUDGET**  
**FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Division 018 - 911 (continued)							
42 Supplies							
4203	Office Supplies	\$ 8,312	\$ 9,134	\$ 18,700	\$ 18,700	\$ 5,500	-70.6%
4205	Medical & Drug Supply	-	-	30	30	30	0.0%
4207	Clothing Supplies	1,556	1,151	2,000	2,000	2,000	0.0%
4208	Postage	168	384	2,000	-	2,000	N/A
4209	Educational Supplies	-	99	100	100	100	0.0%
Supplies Total		10,036	10,768	22,830	20,830	9,630	-53.8%
43 Maintenance & Repairs							
4302	Office Equip. Repair	32,496	36,851	33,000	30,230	33,930	12.2%
4309	Radios Repair	2,640	2,909	3,000	3,000	3,000	0.0%
Maintenance & Repairs Total		35,136	39,760	36,000	33,230	36,930	11.1%
44 Services							
4401	Telephone	6,607	7,240	8,000	7,000	8,000	14.3%
4402	Medical Exams	35	50	-	-	-	N/A
4403	Assoc. Dues/Subscript.	69	169	200	200	200	0.0%
4405	Travel & Training	1,073	1,875	4,200	5,970	5,900	-1.2%
4408	Legal Advertising	123	324	-	-	-	N/A
4414	Clothing / Cleaning	1,944	1,824	2,250	2,250	2,250	0.0%
4415	Special Services	3,489	4,460	4,550	4,550	4,550	0.0%
4418	Contractual Services	24,609	-	65	-	-	N/A
4426	911 Expense	72,746	120,617	118,800	120,650	118,800	-1.5%
4522	Audit Expense	1,118	1,209	1,215	1,210	1,130	-6.6%
Services Total		111,813	137,768	139,280	141,830	140,830	-0.7%
46 Capital Outlay							
4606	Radio Equipment	-	58,596	-	-	-	N/A
4607	Data Processing Equip.	-	-	-	-	22,300	N/A
Capital Outlay Total		-	58,596	-	-	22,300	N/A
911 EXPENSE TOTAL		\$ 888,348	\$ 1,026,327	\$ 969,647	\$ 1,092,000	\$ 1,112,000	1.8%
911 NET		\$ 27,356	\$ 16,179	\$ 353	\$ -	\$ -	-

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Police DIVISION: 911

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Toner Cartridges	\$ 3,000
		Miscellaneous	2,500
		Total	\$ 5,500
4302	Office Equipment Repair	InterAct - Maintenance Cost for E911/CAD Equipment	\$ 20,410
		Applied Digital - Maintenance Cost for Recorder System	4,200
		Vanguard - Maintenance Cost for Alarm Monitoring System	3,000
		Addressing Snapshot Update	3,000
		T-1 Line Maintenance (\$154/month)	1,850
		When to Work Scheduling Software Renewal	200
		InterAct - Maintenance for NetClock	770
		Miscellaneous	500
		Total	\$ 33,930
4403	Association Dues and Subscrip	APCO International - Membership Dues	\$ 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 interpretation	400
		Sponsor - Henderson City/County Fire Association Meeting	100
		Miscellaneous	160
		Total	\$ 4,550
4426	911 Expense	Payment to AT&T for the 911 Service (Avg. \$9,900/mo)	\$ 118,800



**CITY OF HENDERSON, KY**  
**POLICE INVESTIGATION FUND BUDGET**  
**FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
<b>REVENUE</b>							
36 Sale of Property							
3622	Sale of Equipment	\$ -	\$ 579	\$ 335	\$ -	\$ -	N/A
Sale of Property Total		-	579	335	-	-	N/A
37 Other Revenue							
3700	Interest Income	290	354	435	200	200	0.0%
3757	Investigation Revenue	2,529	45,226	6,470	8,800	6,800	-22.7%
Other Revenue Total		2,819	45,580	6,905	9,000	7,000	-22.2%
38 Transfer Miscellaneous							
3851	Transfer from General	-	4,878	-	-	-	N/A
	Restricted Fund Bal.	-	-	-	67,000	73,000	9.0%
Transfers Miscellaneous Total		-	4,878	-	67,000	73,000	9.0%
POLICE INVEST. REVENUE TOTAL		\$ 2,819	\$ 51,037	\$ 7,240	\$ 76,000	\$ 80,000	5.3%

**EXPENSE**

44 Services							
4415	Special Services	\$ 13,560	\$ 18,423	\$ 14,370	\$ 76,000	\$ 80,000	5.3%
Services Total		13,560	18,423	14,370	76,000	80,000	5.3%
POLICE INVEST. EXPENSE TOTAL		\$ 13,560	\$ 18,423	\$ 14,370	\$ 76,000	\$ 80,000	5.3%
POLICE INVESTIGATION NET		\$ (10,741)	\$ 32,614	\$ (7,130)	\$ -	\$ -	

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

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	\$ 80,000

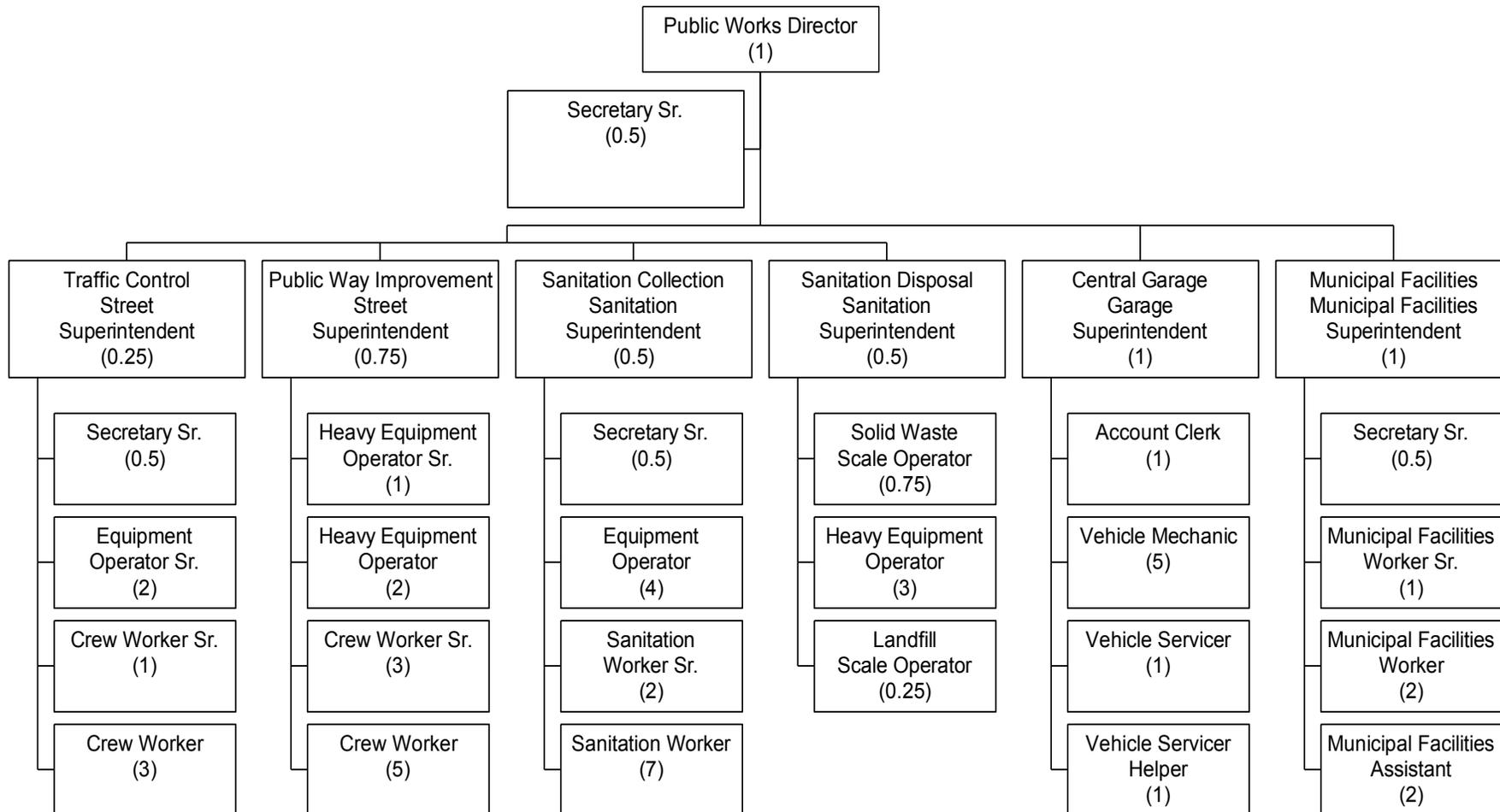
**CITY OF HENDERSON, KY**  
**JUSTICE ASSISTANCE GRANT (JAG) FUND BUDGET**  
**FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
<b>REVENUE</b>							
37 Other Revenue							
3700	Interest Income	\$ 35	\$ 85	\$ 75	\$ -	\$ -	N/A
3753	Federal Grant	4,230	24,935	15,735	-	-	N/A
Other Revenue Total		4,265	25,020	15,810	-	-	N/A
38 Transfer Miscellaneous							
	Restricted Fund Bal.	-	-	-	35,000	13,000	-62.9%
Transfers Miscellaneous Total		-	-	-	35,000	13,000	-62.9%
JAG REVENUE TOTAL		\$ 4,265	\$ 25,020	\$ 15,810	\$ 35,000	\$ 13,000	-62.9%

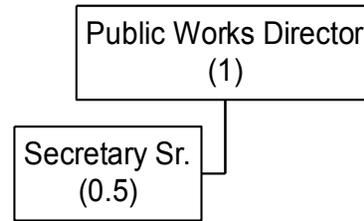
**EXPENSE**

41 Personnel Services							
4104	Salaries - Overtime	\$ 2,235	\$ -	\$ -	\$ -	\$ -	N/A
Personnel Services Total		2,235	-	-	-	-	N/A
46 Capital Outlay							
4677	Equipment	9,779	24,935	13,480	35,000	13,000	-62.9%
Capital Outlay Total		9,779	24,935	13,480	35,000	13,000	-62.9%
JAG EXPENSE TOTAL		\$ 12,014	\$ 24,935	\$ 13,480	\$ 35,000	\$ 13,000	-62.9%
JAG NET		\$ (7,749)	\$ 85	\$ 2,330	\$ -	\$ -	

# PUBLIC WORKS



# PUBLIC WORKS ADMINISTRATION



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

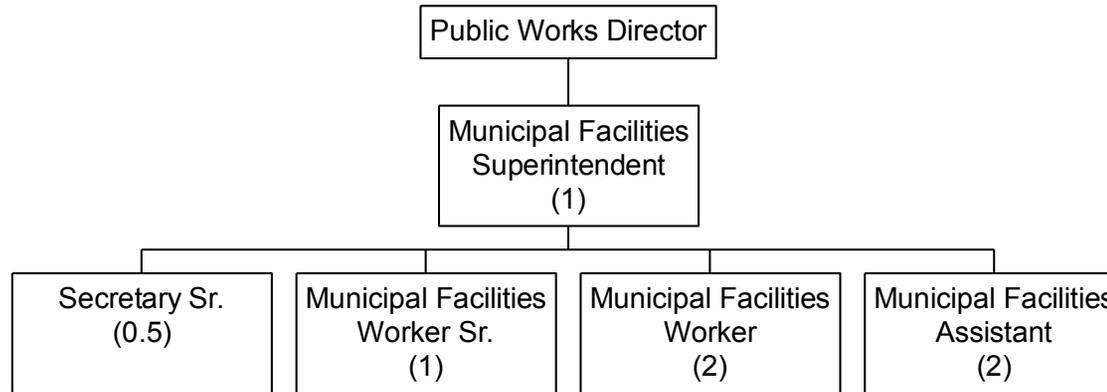
Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Department 45 - Public Works							
Division 341 - Public Works Administration							
<b>41 Personnel Services</b>							
4101	Salaries - Supervision	\$ 88,005	\$ 87,990	\$ 90,670	\$ 92,210	\$ 93,120	1.0%
4102	Salaries - Clerical	16,752	17,095	17,512	17,490	17,850	2.1%
4106	FICA	5,988	6,023	6,122	6,810	6,890	1.2%
4107	Medicare	1,400	1,409	1,432	1,600	1,610	0.6%
4108	Life Insurance	121	121	121	130	130	0.0%
4109	Health Insurance	21,450	23,625	24,000	24,000	22,500	-6.3%
4110	Cancer Insurance	141	141	141	150	150	0.0%
4111	Workers Compensation	2,660	2,262	195	1,670	1,830	9.6%
4112	Employee Assist. Prgm	26	27	27	30	30	0.0%
4115	Unemploy. Insurance	89	33	74	130	60	-53.8%
4116	Employee Pension	16,966	17,895	20,174	20,800	21,700	4.3%
Personnel Services Total		153,598	156,621	160,468	165,020	165,870	0.5%
<b>42 Supplies</b>							
4201	Fuel	1,401	1,528	1,815	2,350	2,000	-14.9%
4203	Office Supplies	441	546	300	300	300	0.0%
4207	Clothing Supplies	-	-	100	100	100	0.0%
4208	Postage	57	90	50	150	50	-66.7%
Supplies Total		1,899	2,164	2,265	2,900	2,450	-15.5%
<b>43 Maintenance &amp; Repairs</b>							
4301	Vehicle Repair	79	759	100	100	100	0.0%
4302	Office Equip. Repair	458	384	450	600	600	0.0%
4305	Heating / A.C. Repair	-	-	400	400	400	0.0%
4306	Building Repair & Maint.	11,473	2,260	7,500	2,000	2,000	0.0%
Maintenance & Repairs Total		12,010	3,403	8,450	3,100	3,100	0.0%
<b>44 Services</b>							
4401	Telephone	3,536	3,101	3,030	3,100	3,100	0.0%
4403	Assoc. Dues/Subscript.	1,040	1,049	1,050	1,100	1,100	0.0%
4405	Travel & Training	1,210	2,190	2,900	3,290	2,690	-18.2%
4415	Special Services	51	11	30	100	100	0.0%
4417	Printing and Reprod.	3	3	20	20	20	0.0%
Services Total		5,840	6,354	7,030	7,610	7,010	-7.9%
Total Public Works Administration		\$ 173,347	\$ 168,542	\$ 178,213	\$ 178,630	\$ 178,430	-0.1%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

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 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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Department 45 - Public Works  
Division 014 - Municipal Facilities

41 Personnel Services

4101	Salaries - Supervision	\$ 63,301	\$ 65,152	\$ 66,495	\$ 66,370	\$ 67,680	2.0%
4102	Salaries - Clerical	16,752	17,095	17,512	17,650	18,020	2.1%
4103	Salaries - Operational	168,995	173,245	177,270	168,230	179,620	6.8%
4104	Salaries - Overtime	5,310	3,214	3,500	2,850	2,910	2.1%
4106	FICA	14,638	14,859	15,105	15,820	16,630	5.1%
4107	Medicare	3,423	3,475	3,533	3,700	3,890	5.1%
4108	Life Insurance	527	527	527	530	530	0.0%
4109	Health Insurance	92,950	102,375	101,455	104,000	97,500	-6.3%
4110	Cancer Insurance	612	612	612	620	620	0.0%
4111	Workers Compensation	6,713	9,244	9,030	7,850	8,980	14.4%
4112	Employee Assist. Prgm	115	115	115	120	120	0.0%
4115	Unemploy. Insurance	213	78	157	300	150	-50.0%
4116	Employee Pension	41,196	44,058	50,202	48,370	52,440	8.4%
Personnel Services Total		414,745	434,049	445,513	436,410	449,090	2.9%

42 Supplies

4201	Fuel	6,009	6,810	8,005	9,350	8,810	-5.8%
4202	Minor Tools	433	1,946	1,200	1,900	1,500	-21.1%
4203	Office Supplies	1,452	1,716	1,200	1,500	1,200	-20.0%
4204	Cleaning Supplies	1,193	8	-	-	-	N/A
4205	Medical & Drug Supply	-	1,980	50	50	50	0.0%
4207	Clothing Supplies	1,484	24	2,130	2,000	2,000	0.0%
4208	Postage	72	-	50	50	50	0.0%
4214	Chemical Supplies	7,149	5,683	8,500	9,000	9,000	0.0%
4215	Janitorial Supplies	20,151	17,381	18,780	19,000	19,000	0.0%
4225	Safety Supplies	-	-	-	-	500	N/A
Supplies Total		37,943	35,548	39,915	42,850	42,110	-1.7%

43 Maintenance & Repairs

4301	Vehicle Repair	2,727	4,285	3,300	3,500	3,500	0.0%
4302	Office Equip. Repair	2	3	100	250	200	-20.0%
4305	Heating / A.C. Repair	20,167	17,430	12,500	16,000	16,000	0.0%
4306	Building Repair & Maint.	56,582	127,871	55,000	56,000	56,000	0.0%
4307	Other Structures Repair	10,739	15,842	27,000	28,000	28,000	0.0%
4308	Machines Tools Repair	189	-	200	400	400	0.0%
4310	Video Equipment	1,621	2,106	2,550	2,500	6,000	140.0%
4325	Boat Launch Expense	1,868	5,305	2,000	2,500	2,500	0.0%
Maintenance & Repairs Total		93,895	172,842	102,650	109,150	112,600	3.2%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Division 014 - Municipal Facilities (continued)							
44 Services							
4401	Telephone	\$ 7,641	\$ 7,791	\$ 8,500	\$ 7,500	\$ 8,500	13.3%
4405	Travel & Training	12	-	-	-	-	N/A
4414	Clothing / Cleaning	600	600	600	600	600	0.0%
4415	Special Services	446	81	200	500	400	-20.0%
4417	Printing and Reprod.	608	2	-	-	-	N/A
4418	Contractual Services	126,867	121,962	98,000	131,250	97,940	-25.4%
4424	Equipment Rental	1,979	1,550	-	2,000	1,200	-40.0%
Services Total		138,153	131,986	107,300	141,850	108,640	-23.4%
46 Capital Outlay							
4601	Motor Vehicles	40,341	-	17,995	20,000	-	-100.0%
4607	Data Processing Equip.	25,666	-	-	-	-	N/A
4641	Municipal Center Impr.	10,524	139,215	40,000	40,000	47,900	19.8%
Capital Outlay Total		76,531	139,215	57,995	60,000	47,900	-20.2%
Total Municipal Facilities		\$ 761,267	\$ 913,640	\$ 753,373	\$ 790,260	\$ 760,340	-3.8%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Public Works DIVISION: Municipal Facilities

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4310	Video Equipment	Backup video equipment and sound equalizer	\$ 6,000
4418	Contractual Services	Public Safety Building Janitorial Contract	\$ 31,560
		City Building Janitorial Contract	23,760
		Public Safety Building HVAC	7,664
		Elevators Maintenance	6,920
		City Building HVAC	5,370
		Floor Mats	4,965
		Fire Monitoring	3,300
		Public Safety Building Fire Alarm	3,065
		Dixon Hall Janitorial Contract	3,000
		911 software contract & UL listing	1,850
		City Building Fire Alarm	1,141
		Copier Maintenance Contract	1,025
		911 Generator	875
		Pest Control for Welcome Center	865
		Muzak	660
		Dumbwaiter	595
		City Building Generator	505
		City Building Time Clock	440
		Public Safety Building Sprinkler System	380
		Total	\$ 97,940

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

**DEPARTMENT:** Public Works

**DIVISION:** Facilities Maintenance

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**  
The city building is in need of a new phone system. The current system was purchased used in 1999 and was 2 years old then. Parts are no longer available. If a new system is purchased now it will save the city approximately \$28,000 because the current handsets can be utilized. If purchased later it will cost \$400 per handset and there are 70 in the building.

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

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 32,900
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 32,900</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Public Works

DIVISION: Facilities Maintenance

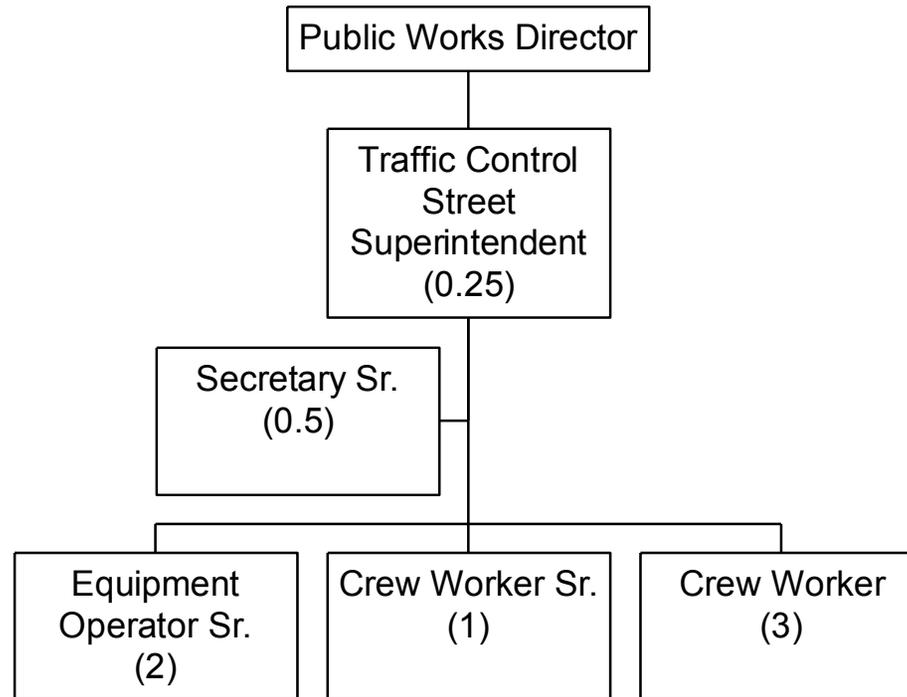
- EQUIPMENT
- IMPROVEMENTS OTHER THAN BUILDINGS
- BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
This project is for enclosing the front entrance desk with bullet proof glass, the framing to receive the panels and all trim.

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

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

# PUBLIC WORKS TRAFFIC CONTROL



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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Department 45 - Public Works  
Division 234 - Traffic Control

41 Personnel Services

4101	Salaries - Supervision	\$ 15,752	\$ 16,028	\$ 16,529	\$ 16,340	\$ 16,830	3.0%
4102	Salaries - Clerical	16,483	17,049	17,491	17,350	17,830	2.8%
4103	Salaries - Operational	130,910	175,921	173,452	178,800	182,070	1.8%
4104	Salaries - Overtime	2,116	306	968	2,090	2,130	1.9%
4106	FICA	9,525	12,040	11,750	13,310	13,570	2.0%
4107	Medicare	2,228	2,822	2,748	3,120	3,180	1.9%
4108	Life Insurance	446	522	523	550	550	0.0%
4109	Health Insurance	78,950	104,763	103,636	108,000	101,250	-6.3%
4110	Cancer Insurance	518	620	605	640	640	0.0%
4111	Workers Compensation	13,816	21,146	19,944	18,480	20,450	10.7%
4112	Employee Assist. Prgm	101	118	115	130	130	0.0%
4115	Unemploy. Insurance	195	63	132	250	120	-52.0%
4116	Employee Pension	26,681	35,589	39,497	40,690	42,790	5.2%
Personnel Services Total		297,721	386,987	387,390	399,750	401,540	0.4%

42 Supplies

4201	Fuel	28,020	36,263	41,110	52,790	45,230	-14.3%
4202	Minor Tools	679	553	500	500	500	0.0%
4203	Office Supplies	272	365	800	400	800	100.0%
4205	Medical & Drug Supply	-	-	20	20	20	0.0%
4207	Clothing Supplies	1,960	1,514	2,300	2,000	2,000	0.0%
4208	Postage	27	4	30	20	30	50.0%
4213	Traffic Control Supplies	23,863	21,481	21,900	22,000	29,000	31.8%
Supplies Total		54,821	60,180	66,660	77,730	77,580	-0.2%

43 Maintenance & Repairs

4301	Vehicle Repair	38,701	50,182	51,000	50,000	50,000	0.0%
Maintenance & Repairs Total		38,701	50,182	51,000	50,000	50,000	0.0%

44 Services

4401	Telephone	1,889	1,624	1,600	1,700	1,700	0.0%
4402	Medical Exams	-	100	-	-	-	N/A
4405	Travel & Training	1,777	1,383	3,410	3,410	950	-72.1%
4409	Electric-Purchased	21,700	25,432	27,600	23,000	28,000	21.7%
4414	Clothing / Cleaning	500	500	600	600	600	0.0%
4415	Special Services	13,956	21,695	16,400	16,400	16,400	0.0%
4418	Contractual Services	-	-	25,000	25,000	18,810	-24.8%
Services Total		39,822	50,734	74,610	70,110	66,460	-5.2%

46 Capital Outlay

4601	Motor Vehicles	-	-	-	-	45,000	N/A
Capital Outlay Total		-	-	-	-	45,000	N/A

Total Traffic Control	\$ 431,065	\$ 548,083	\$ 579,660	\$ 597,590	\$ 640,580	7.2%
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**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

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
		New LED walk/don't walk signs featuring the pedestrian walking and the hand for don't walk	7,000
		Total	\$ 29,000
4415	Special Services	Removal of Damaged Trees that are Located in the Street Right-of-Way	\$ 15,000
		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
4418	Contractual Services	Mowing Various City Properties, Easements, and Lots	\$ 18,810

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Public Works

DIVISION: Traffic Control

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

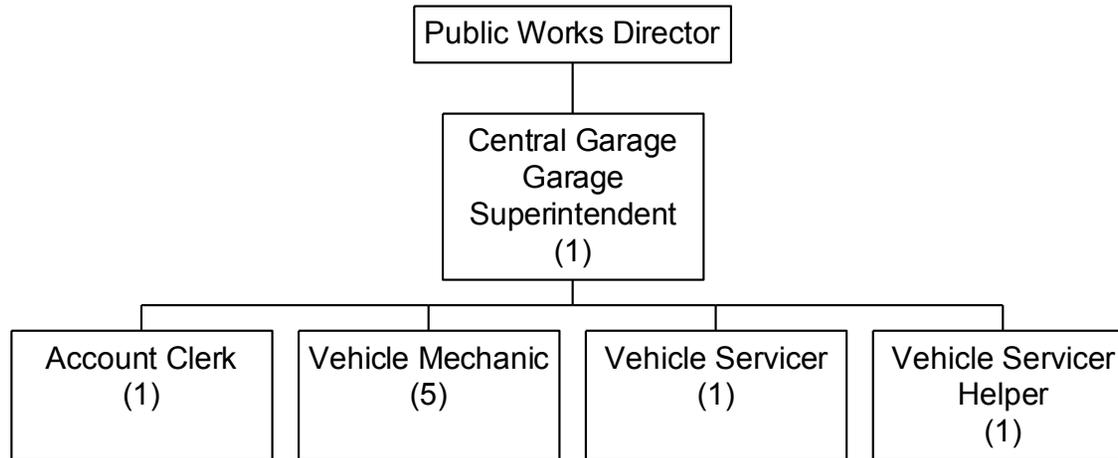
BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Traffic Control is in need of a new one ton dump truck. This dump truck is used in leaf and brush pick up in summer and fall. The truck is used in the winter to pre-treat streets. The truck will replace 234-011 a 1998 model that has 100,431 miles and is in poor shape.

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

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 45,000
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 45,000</b>

# PUBLIC WORKS CENTRAL GARAGE



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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Department 45 - Public Works  
Division 366 - Central Garage

41 Personnel Services

4101	Salaries - Supervision	\$ 45,287	\$ 46,231	\$ 46,731	\$ 47,370	\$ 48,200	1.8%
4102	Salaries - Clerical	30,263	30,912	31,744	31,840	32,480	2.0%
4103	Salaries - Operational	274,122	248,001	255,600	244,190	258,690	5.9%
4104	Salaries - Overtime	4,121	2,508	887	2,440	2,460	0.8%
4106	FICA	20,388	18,820	19,059	20,210	21,200	4.9%
4107	Medicare	4,768	4,395	4,457	4,730	4,960	4.9%
4108	Life Insurance	790	748	729	730	730	0.0%
4109	Health Insurance	138,900	143,300	144,000	144,000	135,000	-6.3%
4110	Cancer Insurance	918	856	848	850	850	0.0%
4111	Workers Compensation	12,007	12,792	11,623	10,180	11,630	14.2%
4112	Employee Assist. Prgm	175	161	160	170	170	0.0%
4115	Unemploy. Insurance	302	99	208	380	190	-50.0%
4116	Employee Pension	57,303	56,734	63,509	61,780	66,830	8.2%
Personnel Services Total		589,344	565,557	579,555	568,870	583,390	2.6%

42 Supplies

4200	Non-Inventory Parts	4,274	2,114	3,500	3,000	3,000	0.0%
4201	Fuel	8,905	13,285	16,030	18,370	17,630	-4.0%
4202	Minor Tools	13,126	4,801	5,000	3,500	5,000	42.9%
4203	Office Supplies	491	310	600	600	600	0.0%
4204	Cleaning Supplies	122	136	500	500	500	0.0%
4205	Medical & Drug Supply	115	74	90	90	90	0.0%
4207	Clothing Supplies	2,180	1,590	2,600	2,600	2,600	0.0%
4208	Postage	-	-	20	80	50	-37.5%
4209	Educational Supplies	-	-	-	800	1,650	106.3%
4214	Chemical Supplies	1,523	1,889	1,800	1,400	2,000	42.9%
Supplies Total		30,736	24,199	30,140	30,940	33,120	7.0%

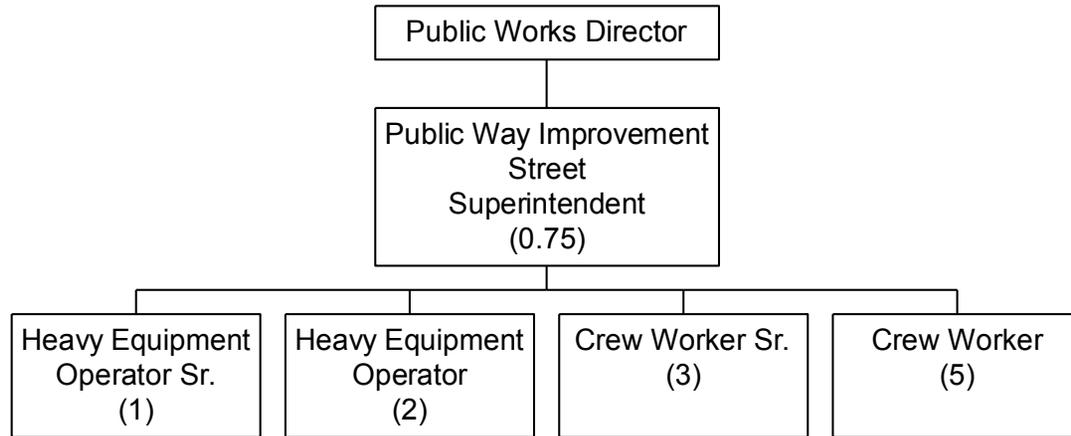
43 Maintenance & Repairs

4301	Vehicle Repair	1,669	2,661	10,000	1,500	3,500	133.3%
4304	Other Equipment Repair	306	425	2,150	700	1,200	71.4%
4308	Machines Tools Repair	4,994	4,158	1,950	1,800	4,200	133.3%
4309	Radios Repair	6,768	8,780	6,000	6,000	6,000	0.0%
4326	Natural Disasters Exp.	-	4,358	-	-	-	N/A
Maintenance & Repairs Total		13,737	20,382	20,100	10,000	14,900	49.0%

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL 2013**

<b>Account Number</b>	<b>Account Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Projection</b>	<b>2012 Budget</b>	<b>2013 Proposed Budget</b>	<b>% Change</b>
Division 366 - Central Garage (continued)							
44 Services							
4401	Telephone	1,685	1,480	1,520	1,550	1,550	0.0%
4402	Medical Exams	207	50	210	-	-	N/A
4405	Travel and Training	1,028	1,232	250	980	980	0.0%
4408	Legal Advertising	91	-	-	-	-	N/A
4414	Clothing / Cleaning	800	750	700	800	700	-12.5%
4415	Special Services	969	489	400	700	700	0.0%
4418	Contractual Services	-	17,459	200	500	500	0.0%
Services Total		4,780	21,460	3,280	4,530	4,430	-2.2%
46 Capital Outlay							
4605	Machinery & Tools	\$ -	\$ -	\$ -	\$ 20,700	\$ -	-100.0%
Capital Outlay Total		-	-	-	20,700	-	-100.0%
Total Central Garage		<u>\$ 638,597</u>	<u>\$ 631,598</u>	<u>\$ 633,075</u>	<u>\$ 635,040</u>	<u>\$ 635,840</u>	<u>0.1%</u>

# PUBLIC WORKS PUBLIC WAY IMPROVEMENT



**CITY OF HENDERSON, KY**  
**PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET**  
**FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
<b>REVENUE</b>							
37 Other Revenue							
3700	Interest Income	\$ 137	\$ 299	\$ 436	\$ 200	\$ 300	50.0%
3751	LGEA-Coal	80,681	89,914	100,000	90,000	100,000	11.1%
3752	LGEA-Mineral	36,314	42,138	51,780	41,000	52,000	26.8%
3756	Municipal Aid	525,449	575,656	570,000	525,800	570,000	8.4%
3799	Unclassified	2,517	248	-	-	-	N/A
3830	Reimbursable Services	4,355	5,134	5,500	5,000	5,500	10.0%
Other Revenue Total		649,453	713,389	727,716	662,000	727,800	9.9%
38 Transfer Miscellaneous							
3835	Cuts-Water & Sewer	92,895	77,591	50,000	50,000	50,200	0.4%
3851	Transfer from General	543,000	582,000	550,000	685,000	701,000	2.3%
Transfers Miscellaneous Total		635,895	659,591	600,000	735,000	751,200	2.2%
PWI REVENUE TOTAL		<u>\$ 1,285,348</u>	<u>\$ 1,372,980</u>	<u>\$ 1,327,716</u>	<u>\$ 1,397,000</u>	<u>\$ 1,479,000</u>	<u>5.9%</u>

**EXPENSE**

Department 45 - Public Works  
Division 342 - Public Way Improvement

41 Personnel Services							
4101	Salaries - Supervision	\$ 47,271	\$ 48,085	\$ 49,588	\$ 49,010	\$ 50,490	3.0%
4103	Salaries - Operational	311,151	315,599	307,792	321,320	323,620	0.7%
4104	Salaries - Overtime	15,621	10,205	5,382	10,980	10,980	0.0%
4106	FICA	21,213	21,361	20,474	23,650	23,870	0.9%
4107	Medicare	4,961	4,996	4,788	5,530	5,590	1.1%
4108	Life Insurance	877	911	887	960	960	0.0%
4109	Health Insurance	153,000	172,535	177,956	188,000	176,250	-6.3%
4110	Cancer Insurance	1,021	1,013	937	1,110	1,110	0.0%
4111	Workers Compensation	28,076	35,440	19,832	19,020	20,820	9.5%
4112	Employee Assist. Prgm	195	204	196	210	210	0.0%
4115	Unemploy. Insurance	338	57	195	440	210	-52.3%
4116	Employee Pension	60,012	63,646	67,938	72,310	75,250	4.1%
Personnel Services Total		643,736	674,052	655,965	692,540	689,360	-0.5%

**CITY OF HENDERSON, KY**  
**PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET**  
**FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Division 342 - Public Way Improvement (continued)							
42 Supplies							
4201	Fuel	\$ 29,654	\$ 35,715	\$ 37,200	\$ 39,050	\$ 40,910	4.8%
4202	Minor Tools	1,866	868	650	1,200	1,000	-16.7%
4205	Medical & Drug Supply	-	-	50	50	50	0.0%
4207	Clothing Supplies	3,458	4,030	5,000	5,400	5,400	0.0%
4213	Traffic Control Supplies	335	209	2,000	2,000	2,000	0.0%
4214	Chemical Supplies	20,740	22,240	8,000	30,000	30,000	0.0%
Supplies Total		56,053	63,062	52,900	77,700	79,360	2.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	58,211	46,782	40,000	42,000	42,000	0.0%
4315	Utility Cuts	100,155	95,264	50,000	50,000	50,000	0.0%
4316	Minor Street Repair	102,794	105,785	140,000	140,000	140,000	0.0%
4317	Street Overlay/Sidewalk	273,478	293,614	355,000	361,300	411,000	13.8%
Maintenance & Repairs Total		534,638	541,445	585,000	593,300	643,000	8.4%
44 Services							
4402	Medical Exams	942	836	750	800	800	0.0%
4405	Travel & Training	1,267	1,171	1,380	1,380	1,600	15.9%
4408	Legal Advertising	105	111	110	110	110	0.0%
4413	Rental Fees	937	587	1,000	300	1,000	233.3%
4414	Clothing / Cleaning	950	1,100	1,100	1,100	1,100	0.0%
4415	Special Services	5,467	12,859	7,400	7,670	7,670	0.0%
4418	Contractual Services	-	-	-	1,100	-	-100.0%
4419	Professional Services	-	-	-	-	32,000	N/A
Services Total		9,668	16,664	11,740	12,460	44,280	255.4%
45 Sundry Charges							
4501	Insurance Expense	22,234	20,540	21,950	21,000	23,000	9.5%
Sundry Charges TOTAL		22,234	20,540	21,950	21,000	23,000	9.5%
PWI EXPENSE TOTAL		\$ 1,266,329	\$ 1,315,763	\$ 1,327,555	\$ 1,397,000	\$ 1,479,000	5.9%
PWI TOTAL NET		\$ 19,019	\$ 57,217	\$ 161	\$ -	\$ -	

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

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

**City of Henderson, KY  
Paving of Streets and Roads  
Fiscal Years 2013 - 2016**

Street	From	To	Notes	Fiscal 2013	Fiscal 2014	Fiscal 2015	Fiscal 2016
Stratman Road	US 41 North	Green River Rd.	*	\$ 148,200	\$ 98,000		
Adams Lane	Zion Road	Airline Road		25,000			
Main Street	6th	12th		85,000	85,000		
Merritt Drive	5th	12th	**	90,000			
Center Street	Green	Meadow		75,000	75,000		
Pringle Street	Madison	Mill		40,000	40,000		
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	
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	
Audubon Street	Green	Main					\$ 48,000
Country Drive	Ilex	Mattingly					55,000
Augusta Drive	Hallway	Vanguard					14,500
3rd Street	Ingram	Alvasia					45,000
Killiecrankie	US 60 E	Dundee					17,800
Dixon Street	Elm	Green					15,300
6th Street	Green	Ingram					15,000
South Elm Street	Washington	Jefferson					60,000
Main Street	Sandlane	Yeaman					64,000
Pines Drive	Sunset	end					4,500
Mill Street	Wright	Bailey					21,500
Clay Street	Mill	Meadow					23,700
1st Street	Clark	Winstead					11,000
Lambert Street	5th	6th					6,700
Kinmont	Taransay	Huntspoint					17,000
Huntspoint	Bannockburn	Faye Way					28,300
Dundonnell	Taransay	Argyll					21,000

Paving Sub-Total	\$ 501,000	\$ 358,700	\$ 361,600	\$ 468,300
Deduct Riverfront Grant Project **	(90,000)			
Paving Total Account 3417	\$ 411,000	\$ 358,700	\$ 361,600	\$ 468,300
Minor Street, Shoulder and Sidewalk Repair Account 4316	140,000	140,000	140,000	140,000
Total with Street, Shoulder, Sidewalks and Repair	\$ 551,000	\$ 498,700	\$ 501,600	\$ 608,300

\* Stratman Road is a joint City/County Maintenance project.

\*\* 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 2013**

<b>Account Number</b>	<b>Account Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Projection</b>	<b>2012 Budget</b>	<b>2013 Proposed Budget</b>	<b>% Change</b>
Department 45 - Public Works							
Division 342 - Public Way Improvement							
46 Capital Outlay							
4605	Machinery & Tools	\$ 76,779	\$ 113,886	\$ 183,390	\$ 201,000	\$ 40,000	-80.1%
Capital Outlay Total		76,779	113,886	183,390	201,000	40,000	-80.1%
Total Public Way Improvement		<u>\$ 76,779</u>	<u>\$ 113,886</u>	<u>\$ 183,390</u>	<u>\$ 201,000</u>	<u>\$ 40,000</u>	<u>-80.1%</u>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

**DEPARTMENT:** Public Works

**DIVISION:** Public Way Improvement

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

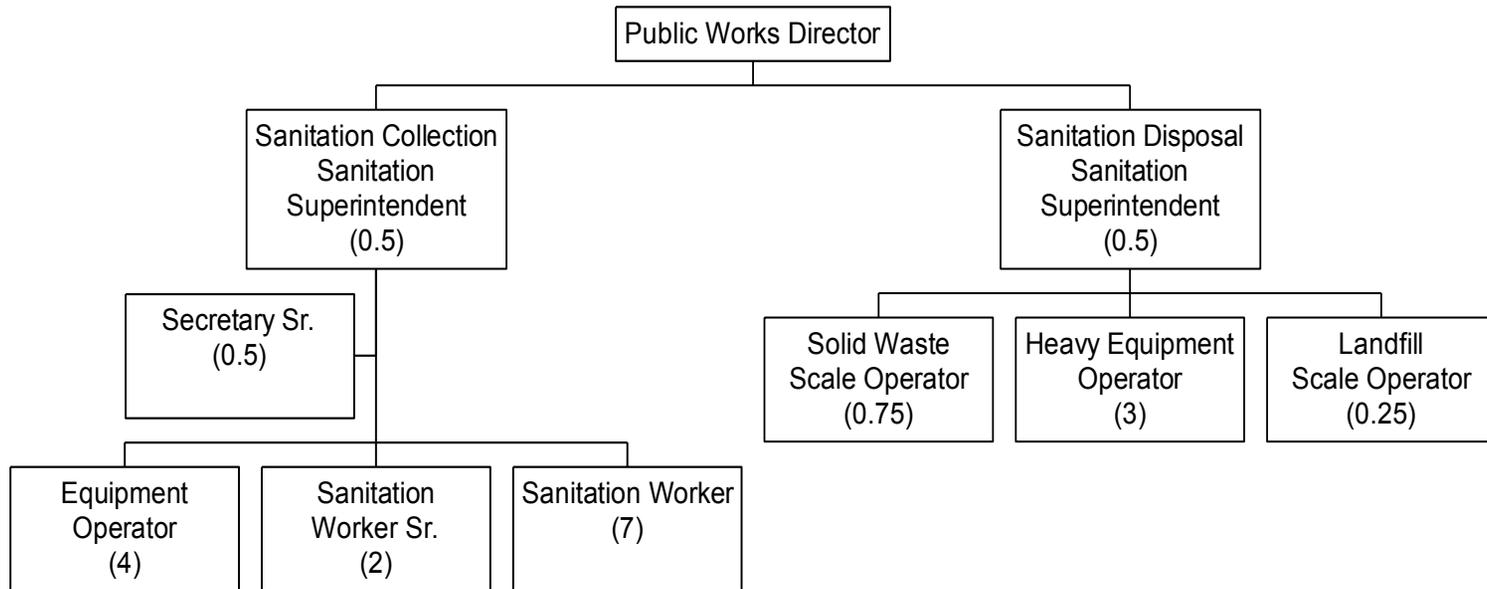
**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**  
  
Used compact excavator that will be used for ditch cleaning. In the past, this type of equipment was rented when one was needed.

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

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

# PUBLIC WORKS SANITATION



**CITY OF HENDERSON, KY  
SANITATION FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
<b>REVENUE</b>							
<b>32 Service Fees</b>							
3210	Refuse Fee	\$ 1,740,287	\$ 1,781,932	\$ 1,851,500	\$ 1,839,000	\$ 1,966,000	6.9%
3211	Recycling Fee	121,778	123,793	124,900	122,000	124,000	1.6%
3217	Landfill Fees	170,556	251,857	249,000	290,000	250,000	-13.8%
Service Fees Total		2,032,621	2,157,582	2,225,400	2,251,000	2,340,000	4.0%
<b>36 Sale of Property</b>							
3622	Sale of Vehicles	4,274	25,160	1,600	-	-	N/A
3625	Taxable Sales	3,321	1,471	2,500	5,300	3,000	-43.4%
Sale of Property Total		7,595	26,631	4,100	5,300	3,000	-43.4%
<b>37 Other Revenue</b>							
3700	Interest Income	57,700	42,110	42,100	19,160	38,180	99.3%
3732	Work Comp. Indemnity	-	4,943	250	-	-	N/A
3747	Transfer Station Fees	276,209	357,281	432,000	345,000	432,000	25.2%
3764	County Contribution	87,120	89,300	91,540	91,540	93,820	2.5%
3776	Scrap Sales	26,065	29,345	28,000	28,000	28,000	0.0%
Other Revenue Total		447,094	522,979	593,890	483,700	592,000	22.4%
<b>38 Transfer Miscellaneous</b>							
3851	Transfer from General	207,000	194,000	-	-	47,000	N/A
Transfers Miscellaneous Total		207,000	194,000	-	-	47,000	N/A
<b>SANITATION REVENUE TOTAL</b>		<b>\$ 2,694,310</b>	<b>\$ 2,901,192</b>	<b>\$ 2,823,390</b>	<b>\$ 2,740,000</b>	<b>\$ 2,982,000</b>	<b>8.8%</b>

**CITY OF HENDERSON, KY  
SANITATION FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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**EXPENSE**

Department 45 - Public Works  
Division 344 - Sanitation Collection

**41 Personnel Services**

4101	Salaries - Supervision	\$ 24,936	\$ 25,538	\$ 26,073	\$ 26,070	\$ 26,520	1.7%
4102	Salaries - Clerical	16,539	17,049	17,491	17,180	17,180	0.0%
4103	Salaries - Operational	333,481	342,035	323,164	351,090	356,955	1.7%
4104	Salaries - Overtime	5,025	2,716	1,078	1,950	1,330	-31.8%
4106	FICA	21,882	22,220	20,868	24,600	24,900	1.2%
4107	Medicare	5,118	5,196	4,880	5,760	5,830	1.2%
4108	Life Insurance	1,096	1,141	1,134	1,140	1,140	0.0%
4109	Health Insurance	192,050	220,500	223,999	224,000	210,000	-6.3%
4110	Cancer Insurance	1,272	1,327	1,319	1,320	1,320	0.0%
4111	Workers Compensation	30,568	45,553	39,431	38,910	42,840	10.1%
4112	Employee Assist. Prgm	244	249	249	250	250	0.0%
4115	Unemploy. Insurance	338	121	240	460	220	-52.2%
4116	Employee Pension	61,114	65,937	69,736	75,210	78,490	4.4%
Personnel Services Total		693,663	749,582	729,662	767,940	766,975	-0.1%

**42 Supplies**

4201	Fuel	34,266	42,297	51,700	45,590	56,870	24.7%
4202	Minor Tools	30	106	100	100	100	0.0%
4203	Office Supplies	47	112	100	100	100	0.0%
4205	Medical & Drug Supply	54	64	100	100	100	0.0%
4207	Clothing Supplies	4,902	5,100	5,500	6,000	6,000	0.0%
4220	Supplies for Resale	4,910	-	5,210	5,000	5,300	6.0%
Supplies Total		44,209	47,679	62,710	56,890	68,470	20.4%

**43 Maintenance & Repairs**

4301	Vehicle Repair	40,738	35,565	42,000	45,000	42,000	-6.7%
4304	Other Equipment Repair	110	4,047	3,000	3,200	3,200	0.0%
Maintenance & Repairs Total		40,848	39,612	45,000	48,200	45,200	-6.2%

**44 Services**

4402	Medical Exams	692	485	750	1,000	750	-25.0%
4405	Travel & Training	94	-	-	-	-	N/A
4408	Legal Advertising	-	-	200	200	200	0.0%
4414	Clothing / Cleaning	1,250	1,150	1,300	1,300	1,300	0.0%
4415	Special Services	1,197	1,711	2,000	2,000	2,000	0.0%
4418	Recycling Contractor	189,684	189,684	189,690	189,690	189,690	0.0%
4418	Temporary Staffing	13,030	18,792	36,000	18,000	36,000	100.0%
4431	Tri-County Recycling	28,633	21,475	29,000	29,000	29,000	0.0%
4444	Adm/Acct Serv.	187,000	207,000	217,000	217,000	219,000	0.9%
4470	Hauling & Disposal	532	194	-	-	-	N/A
4522	Audit Expense	2,236	2,418	2,450	2,400	2,450	2.1%
Services Total		424,348	442,909	478,390	460,590	480,390	4.3%

**CITY OF HENDERSON, KY  
SANITATION FUND BUDGET  
FOR FISCAL 2013**

<b>Account Number</b>	<b>Account Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Projection</b>	<b>2012 Budget</b>	<b>2013 Proposed Budget</b>	<b>% Change</b>
Division 344 - Sanitation Collection (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 29,922	\$ 28,066	\$ 27,000	\$ 27,000	\$ 26,000	-3.7%
4536	Depreciation Expense	36,757	46,331	48,000	48,000	48,000	0.0%
Sundry Charges Total		66,679	74,397	75,000	75,000	74,000	-1.3%
46 Capital Outlay							
4601	Motor Vehicles	-	-	-	-	125,000	N/A
Capital Outlay Total		-	-	-	-	125,000	N/A
Total Sanitation Collection		<u>\$ 1,269,747</u>	<u>\$ 1,354,179</u>	<u>\$ 1,390,762</u>	<u>\$ 1,408,620</u>	<u>\$ 1,560,035</u>	<u>10.7%</u>

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: Public Works DIVISION: Sanitation Collection

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

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

**DEPARTMENT:** Public Works

**DIVISION:** Sanitation

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**  
  
New 16 yard single axle Sanitation Truck to replace aging truck. Old truck 344-006 could be used as a possible back up truck.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**  
  
To replace 344-006 a 1996 Ford C7000 with 66,214 miles. This truck has become costly to operate as a spare with repair costs near \$12,000 in the recent past. The truck has problems with the hydraulic system and cylinders and hoses that need to be replaced. The packer floor is rusting out and will need to be replaced soon. This will add another \$3,000 or so to repair cost in the near future.

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 125,000
<b>CONSTRUCTION/ INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 125,000</b>

**CITY OF HENDERSON, KY  
SANITATION FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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Division 345 - Landfill

41 Personnel Services

4101	Salaries - Supervision	\$ 24,936	\$ 25,538	\$ 26,073	\$ 26,070	\$ 26,520	1.7%
4103	Salaries - Operational	116,959	119,924	123,596	120,150	121,800	1.4%
4104	Salaries - Overtime	24,817	18,049	16,489	15,340	15,340	0.0%
4106	FICA	9,904	9,713	9,760	10,020	10,150	1.3%
4107	Medicare	2,316	2,271	2,283	2,350	2,380	1.3%
4108	Life Insurance	304	304	300	310	310	0.0%
4109	Health Insurance	53,625	59,063	60,000	60,000	56,250	-6.3%
4110	Cancer Insurance	353	353	353	360	360	0.0%
4111	Workers Compensation	12,273	10,337	8,340	7,350	8,090	10.1%
4112	Employee Assist. Prgm	67	67	67	70	70	0.0%
4115	Unemploy. Insurance	142	51	91	190	90	-52.6%
4116	Employee Pension	22,211	22,757	25,504	30,640	26,460	-13.6%
Personnel Services Total		267,907	268,427	272,856	272,850	267,820	-1.8%

42 Supplies

4201	Fuel	29,152	34,717	40,850	43,000	44,950	4.5%
4202	Minor Tools	243	156	300	300	300	0.0%
4203	Office Supplies	30	-	-	-	-	N/A
4207	Clothing Supplies	984	725	1,000	1,000	1,000	0.0%
4208	Postage	40	78	80	80	80	0.0%
4214	Chemical Supplies	50	50	150	150	150	0.0%
Supplies Total		30,499	35,726	42,380	44,530	46,480	4.4%

43 Maintenance & Repairs

4301	Vehicle Repair	76,522	78,947	88,000	95,000	83,450	-12.2%
4304	Other Equipment Repair	4,497	1,911	7,500	8,700	6,520	-25.1%
4312	Walks Drives Fences	2,264	3,091	6,600	6,600	6,600	0.0%
Maintenance & Repairs Total		83,283	83,949	102,100	110,300	96,570	-12.4%

44 Services

4402	Medical Exams	\$ 143	\$ -	\$ 350	\$ 350	\$ 350	0.0%
4405	Travel & Training	-	-	1,800	1,660	730	-56.0%
4409	Electric-Purchased	2,193	2,297	2,300	2,400	2,400	0.0%
4414	Clothing / Cleaning	325	325	330	330	330	0.0%
4415	Special Services	488	64	30	350	50	-85.7%
4418	Contractual Services	72,829	86,788	77,000	77,000	77,000	0.0%
4442	Trust Fees	1,762	1,759	1,800	1,800	1,800	0.0%
Services Total		77,740	91,233	83,610	83,890	82,660	-1.5%

45 Sundry Charges

4501	Insurance Expense	-	265	270	270	270	0.0%
4513	ERF Expense	27,210	35,457	30,000	39,000	30,000	-23.1%
4536	Depreciation Expense	34,183	34,184	35,000	35,000	35,000	0.0%
4565	Landfill Closure	-	-	-	50,000	50,000	0.0%
Sundry Charges Total		61,393	69,906	65,270	124,270	115,270	-7.2%

**CITY OF HENDERSON, KY  
SANITATION FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
46 Capital Outlay							
4617	Buildings	-	-	-	-	21,800	N/A
Capital Outlay Total		-	-	-	-	21,800	N/A
Total Landfill		\$ 520,822	\$ 549,241	\$ 566,216	\$ 635,840	\$ 630,600	-0.8%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

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	\$ 30,000
		on a per ton basis	

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

**DEPARTMENT:** Public Works

**DIVISION:** Landfill

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**

20' x 40' x 17' Pole Building to replace falling down Maintenance and Storage building.

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

Our maintenance building over the years has just about come down due to weather, high winds and age. We need a place to repair equipment out of the weather and store equipment when building is not being used for repairs.

COSTS	
<b>BASIC COSTS</b>	\$ <u>18,300</u>
<b>CONSTRUCTION/INSTALLATION</b>	<u>3,500</u>
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ <u>21,800</u></b>

**CITY OF HENDERSON, KY  
SANITATION FUND BUDGET  
FOR FISCAL 2013**

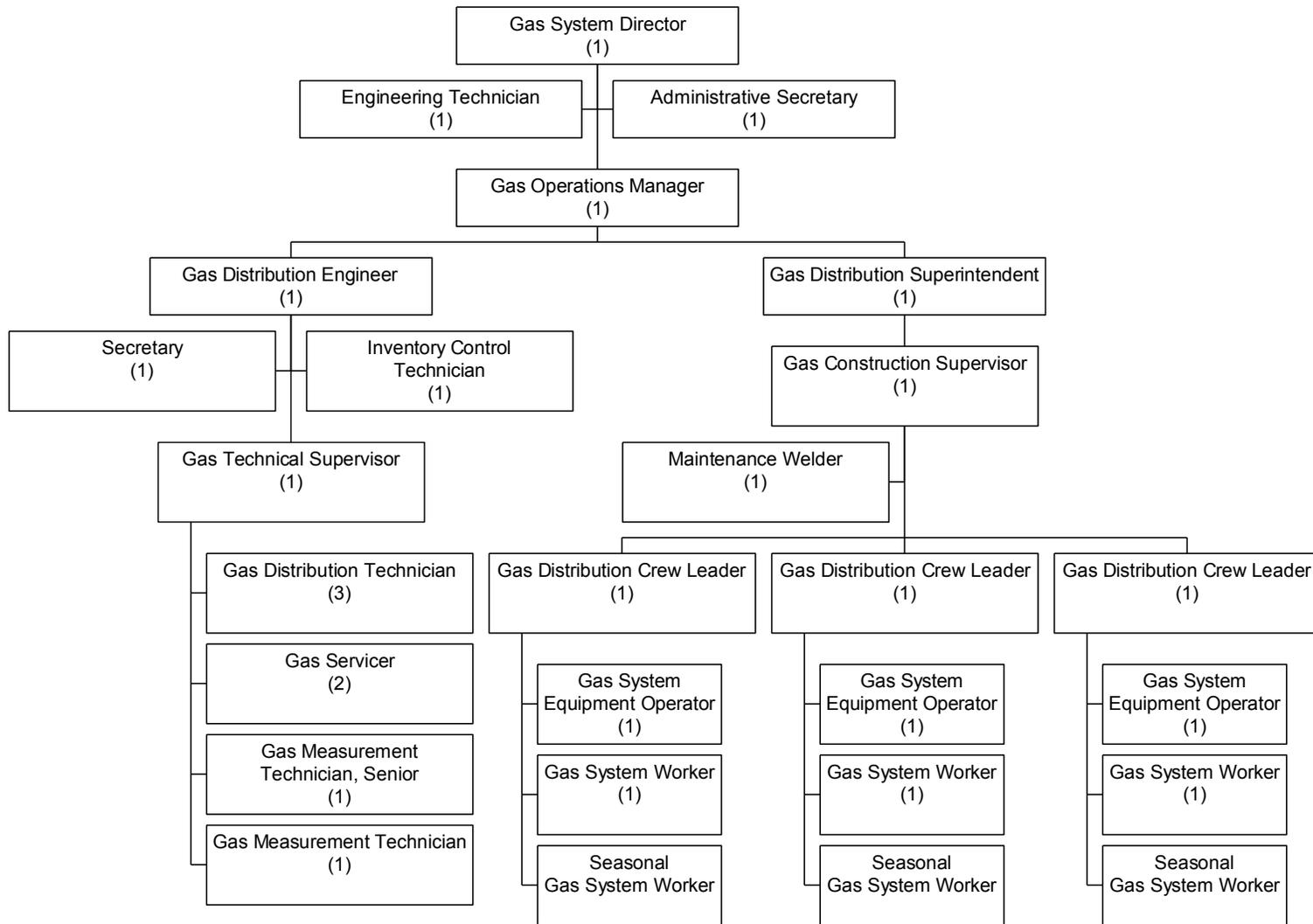
Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Division 346 - Transfer Station							
41 Personnel Services							
4103	Salaries - Operational	\$ 24,486	\$ 25,143	\$ 25,281	\$ 24,690	\$ 24,940	1.0%
4104	Salaries - Overtime	5,928	3,825	2,783	2,620	2,650	1.1%
4106	FICA	1,796	1,711	1,630	1,700	1,720	1.2%
4107	Medicare	420	400	381	400	410	2.5%
4108	Life Insurance	61	61	50	60	70	16.7%
4109	Health Insurance	10,725	11,813	12,000	12,000	11,250	-6.3%
4110	Cancer Insurance	71	71	71	70	80	14.3%
4111	Workers Compensation	2,208	1,872	1,407	1,250	1,370	9.6%
4112	Employee Assist. Prgm	13	13	13	20	20	0.0%
4115	Unemploy. Insurance	36	9	21	40	20	-50.0%
4116	Employee Pension	4,925	4,932	5,321	5,180	5,400	4.2%
Personnel Services Total		50,669	49,850	48,958	48,030	47,930	-0.2%
42 Supplies							
4203	Office Supplies	904	734	1,000	1,200	1,000	-16.7%
4207	Clothing Supplies	170	68	183	120	175	45.8%
Supplies Total		1,074	802	1,183	1,320	1,175	-11.0%
Division 346 - Transfer Station							
44 Services							
4401	Telephone	\$ -	\$ 40	\$ 155	\$ 10	\$ 160	1500.0%
4414	Clothing / Cleaning	75	75	80	80	80	0.0%
4415	Special Services	302	-	15	100	20	-80.0%
4418	Oper. Of Trans. Station	95,690	103,987	98,000	98,000	98,000	0.0%
4470	Hauling & Disposal	648,029	737,125	777,000	710,000	777,000	9.4%
Services Total		744,096	841,227	875,250	808,190	875,260	8.3%
45 Sundry Charges							
4536	Depreciation Expense	23,102	23,102	23,000	23,000	23,000	0.0%
Sundry Charges Total		23,102	23,102	23,000	23,000	23,000	0.0%
Transfer Station Total		\$ 818,941	\$ 914,981	\$ 948,391	\$ 880,540	\$ 947,365	7.6%
Total Sanitation		\$ 2,609,510	\$ 2,818,401	\$ 2,905,369	\$ 2,925,000	\$ 3,138,000	7.3%
SANITATION NET		\$ 84,800	\$ 82,791	\$ (81,979)	\$ (185,000)	\$ (156,000)	

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

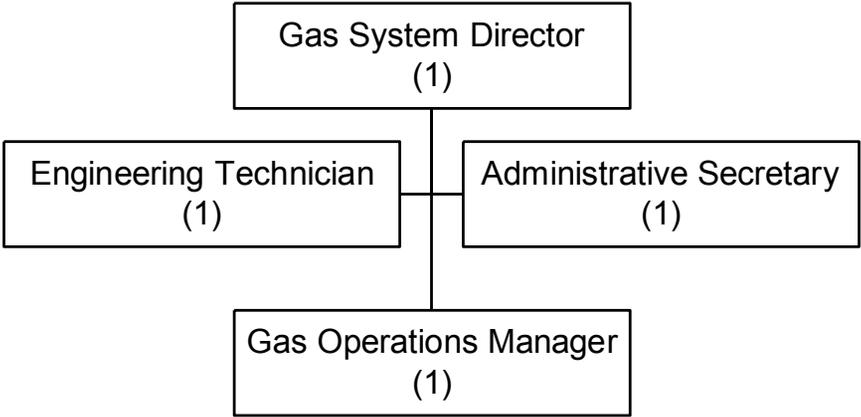
DEPARTMENT: Public Works DIVISION: Transfer Station

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	\$ 777,000
		and disposal of sanitary waste on a per ton basis	

# GAS SYSTEM DEPARTMENT



**GAS SYSTEM DEPARTMENT  
ADMINISTRATION**



**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
<b>REVENUE</b>							
32 Service Fees							
3221	Service Charges	\$ 14,367	\$ 13,348	\$ 12,000	\$ 14,500	\$ 12,000	-17.2%
Service Fees Total		14,367	13,348	12,000	14,500	12,000	-17.2%
36 Sale of Property							
3622	Sale of Equipment	-	2,134	-	-	-	N/A
3625	Taxable Sales	4,622	1,426	3,100	1,500	1,600	6.7%
Sale of Property Total		4,622	3,560	3,100	1,500	1,600	6.7%
37 Other Revenue							
3700	Interest Income	54,787	64,526	39,000	40,000	38,900	-2.8%
3730	Insurance Recovery	8,356	-	-	-	-	N/A
3753	Federal Grant	76,935	-	-	-	-	N/A
3754	State Contract	90,733	75,267	1,000	5,000	20,000	300.0%
3830	Reimbursable Services	1,192	-	-	-	-	N/A
Other Revenue Total		232,003	139,793	40,000	45,000	58,900	30.9%
39 Gas Revenue							
3900	Gas Sales	20,094,824	18,886,442	15,500,000	22,736,000	15,450,000	-32.0%
3920	Penalties	116,438	92,452	45,500	75,000	60,000	-20.0%
3940	Gas Mains	7,532	550	100	1,000	31,000	3000.0%
3945	Service Lines	14,827	11,460	18,750	3,000	3,000	0.0%
3960	PEAK Return	85,014	219,684	269,000	225,000	205,000	-8.9%
3961	Texas Gas Return	2,383	-	-	-	-	N/A
3990	Miscellaneous	8,119	9,366	38,000	5,000	12,500	150.0%
Gas Revenue Total		20,329,137	19,219,954	15,871,350	23,045,000	15,761,500	-31.6%
38 Transfer Miscellaneous							
	Unrestricted Fund Bal.	-	-	700,000	-	650,000	N/A
Transfers Miscellaneous Total		-	-	700,000	-	650,000	N/A
<b>GAS REVENUE TOTAL</b>		<b>\$20,580,129</b>	<b>\$19,376,655</b>	<b>\$16,626,450</b>	<b>\$23,106,000</b>	<b>\$16,484,000</b>	<b>-28.7%</b>

**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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**EXPENSE**

Department 25 - Gas  
Division 771 - Gas Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 158,800	\$ 160,715	\$ 163,171	\$ 166,830	\$ 168,500	1.0%
4102	Salaries - Clerical	38,423	39,521	40,335	40,270	41,080	2.0%
4103	Salaries - Operational	38,457	42,094	64,441	59,760	35,400	-40.8%
4104	Salaries - Overtime	-	-	70	270	270	0.0%
4106	FICA	13,415	13,798	15,742	16,360	15,010	-8.3%
4107	Medicare	3,137	3,227	3,682	3,830	3,510	-8.4%
4108	Life Insurance	324	307	356	370	330	-10.8%
4109	Health Insurance	57,200	63,000	72,727	76,000	60,000	-21.1%
4110	Cancer Insurance	377	377	443	430	380	-11.6%
4111	Workers Compensation	1,439	2,063	2,096	1,740	1,850	6.3%
4112	Employee Assist. Prgm	71	73	82	80	80	0.0%
4115	Unemploy. Insurance	195	78	170	260	140	-46.2%
4116	Employee Pension	38,171	41,301	49,817	50,030	47,320	-5.4%
Personnel Services Total		350,009	366,554	413,132	416,230	373,870	-10.2%

42 Supplies

4201	Fuel	1,384	2,023	2,090	2,630	2,300	-12.5%
4203	Office Supplies	1,639	2,059	1,600	1,300	1,600	23.1%
4207	Clothing Supplies	134	68	140	370	250	-32.4%
4208	Postage	60	130	130	500	250	-50.0%
4209	Educational Supplies	2,122	2,650	2,000	2,000	2,000	0.0%
4210	Photographic Supplies	45	17	20	50	50	0.0%
4211	Periodicals & Supple.	-	59	180	200	200	0.0%
Supplies Total		5,384	7,006	6,160	7,050	6,650	-5.7%

43 Maintenance & Repairs

4301	Vehicle Repair	266	413	650	400	450	12.5%
4302	Office Equip. Repair	13	26	50	250	200	-20.0%
4309	Radios Repair	-	-	60	50	50	0.0%
Maintenance & Repairs Total		279	439	760	700	700	0.0%

**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL 2013**

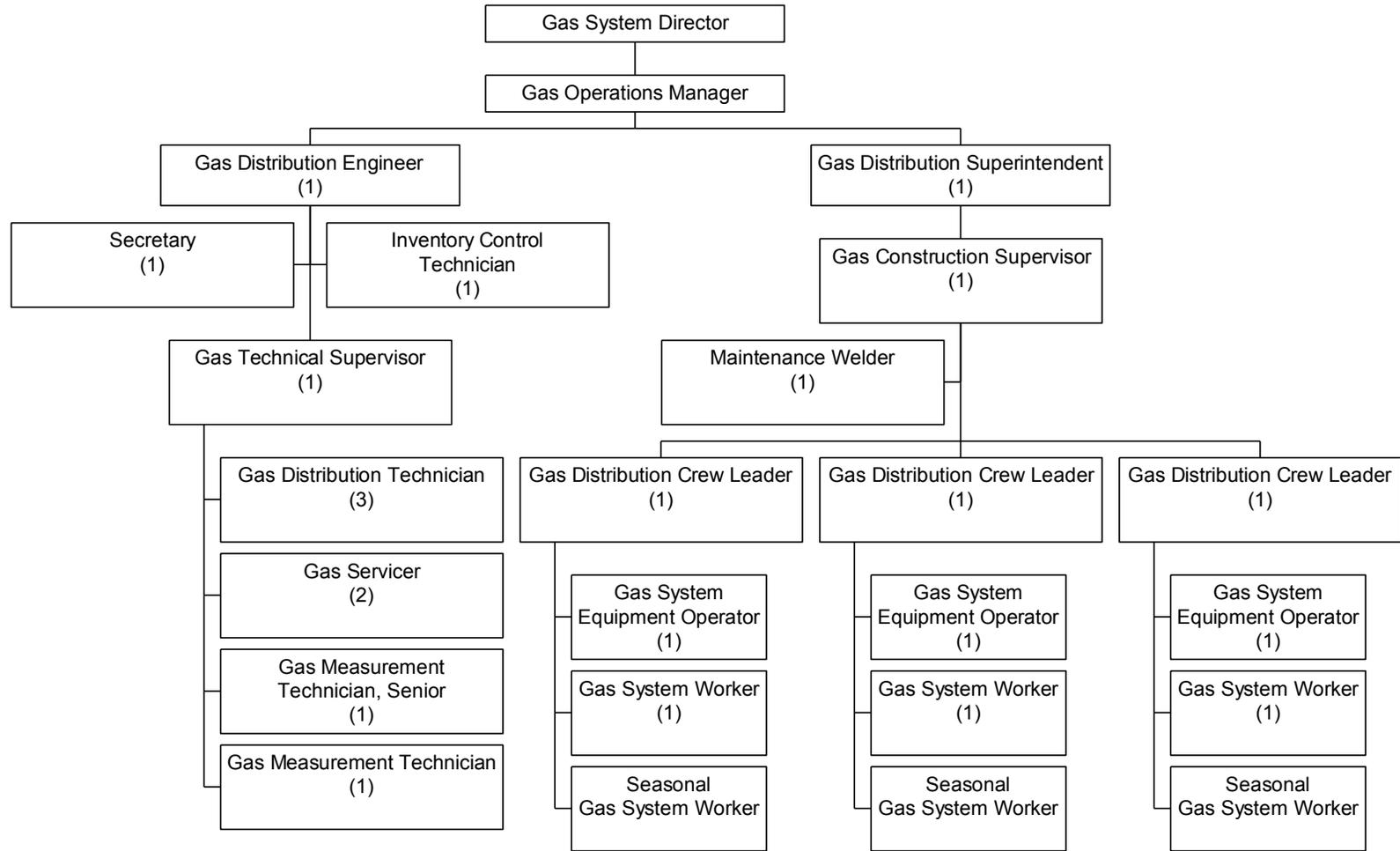
Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Division 771 - Gas Administration (continued)							
44 Services							
4401	Telephone	\$ 3,254	\$ 3,633	\$ 3,900	\$ 3,900	\$ 3,900	0.0%
4402	Medical Exams	213	44	50	100	100	0.0%
4403	Assoc. Dues/Subscript.	14,217	14,251	17,500	18,990	18,900	-0.5%
4405	Travel & Training	9,648	11,983	11,200	12,000	11,900	-0.8%
4406	Boards and Meetings	74	122	100	120	120	0.0%
4408	Legal Advertising	-	335	500	1,200	1,000	-16.7%
4414	Clothing/Cleaning	100	100	100	100	100	0.0%
4415	Special Services	43	284	70	200	170	-15.0%
4417	Printing and Reprod.	-	112	50	200	200	0.0%
4418	Contractual Services	-	-	-	1,000	1,000	0.0%
4419	Professional Services	19,152	24,683	24,000	48,200	46,700	-3.1%
4442	Trust Fees	1,837	1,856	1,870	1,900	1,900	0.0%
4491	NW KY Forward	12,000	12,000	12,000	12,000	12,000	0.0%
4522	Audit Expense	10,409	11,256	12,000	12,000	11,200	-6.7%
Services Total		70,947	80,659	83,340	111,910	109,190	-2.4%
45 Sundry Charge							
4501	Insurance Expense	99,383	104,362	108,420	100,000	114,000	14.0%
4506	Agency Contributions	742,000	793,000	793,000	829,000	839,000	1.2%
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	224,101	213,384	215,000	240,000	220,000	-8.3%
Sundry Charge Total		2,465,484	2,510,746	2,516,420	2,569,000	2,573,000	0.2%
46 Capital Outlay							
4602	Office Furniture /Fixture	-	-	300	1,200	-	-100.0%
Capital Outlay Total		-	-	300	1,200	-	-100.0%
Total Gas Administration		\$ 2,892,103	\$ 2,965,404	\$ 3,020,112	\$ 3,106,090	\$ 3,063,410	-1.4%

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

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	4,310
		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	\$ 18,900
4418	Contractual Services	Programming support	\$ 1,000
4419	Professional Services	Subsystem Analysis	\$ 10,000
		Miller, Balis, O'Neill Legal Services	11,000
		EnerCon Gas Pricing	10,000
		Infrastructure review	5,000
		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	\$ 46,700

# GAS SYSTEM DEPARTMENT DISTRIBUTION OPERATIONS



**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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Division 772 - Gas Distribution

40 Expenses

4900	Corydon Franchise Fee	\$ 1,895	\$ 1,966	\$ 1,200	\$ 1,850	\$ 1,800	-2.7%
Expenses Total		1,895	1,966	1,200	1,850	1,800	-2.7%

41 Personnel Services

4101	Salaries - Supervision	210,620	212,441	172,433	219,140	221,670	1.2%
4102	Salaries - Clerical	56,642	57,911	59,480	58,670	60,370	2.9%
4103	Salaries - Operational	454,845	539,072	526,617	597,180	571,160	-4.4%
4104	Salaries - Overtime	25,037	11,649	14,747	18,730	18,730	0.0%
4105	Salaries - Other	21,171	27,652	22,728	33,000	45,800	38.8%
4106	FICA	50,084	50,583	45,583	57,570	56,890	-1.2%
4107	Medicare	11,713	11,830	10,661	13,470	13,310	-1.2%
4108	Life Insurance	1,814	1,796	1,628	1,950	1,870	-4.1%
4109	Health Insurance	313,800	350,500	324,363	384,000	345,000	-10.2%
4110	Cancer Insurance	2,111	2,080	1,884	2,270	2,170	-4.4%
4111	Workers Compensation	15,570	20,775	16,775	17,900	19,170	7.1%
4112	Employee Assist. Prgm	416	410	353	430	410	-4.7%
4115	Unemploy. Insurance	764	274	509	1,060	500	-52.8%
4116	Employee Pension	136,055	142,556	142,891	169,530	170,420	0.5%
Personnel Services Total		1,300,642	1,429,529	1,340,652	1,574,900	1,527,470	-3.0%

42 Supplies

4200	Non-Inventory Parts	5,165	3,575	2,800	3,000	3,000	0.0%
4201	Fuel	32,944	37,953	43,580	44,190	47,940	8.5%
4202	Minor Tools	6,832	5,280	5,780	6,880	10,200	48.3%
4203	Office Supplies	2,606	3,024	2,700	2,700	2,700	0.0%
4204	Cleaning Supplies	1,373	1,596	1,400	1,400	1,400	0.0%
4205	Medical & Drug Supply	561	-	100	500	350	-30.0%
4207	Clothing Supplies	7,497	10,411	6,000	10,090	10,090	0.0%
4208	Postage	57	59	150	150	150	0.0%
4209	Educational Supplies	574	1,342	500	500	500	0.0%
4210	Photographic Supplies	-	117	30	100	90	-10.0%
4211	Periodicals & Supple.	553	-	1,000	1,050	1,050	0.0%
4212	Mechanical Supplies	2,613	2,280	1,950	2,100	2,100	0.0%
4213	Traffic Control Supplies	4,661	1,937	3,100	3,500	3,500	0.0%
4214	Chemical Supplies	7,007	10,684	7,000	12,500	10,750	-14.0%
4218	Natural Gas	15,871,388	14,711,705	11,700,000	17,615,000	11,450,000	-35.0%
4220	Supplies for Resale	1,138	1,210	1,000	1,000	1,000	0.0%
4225	Safety Supplies	-	481	2,700	3,000	2,600	-13.3%
Supplies Total		15,944,969	14,791,654	11,779,790	17,707,660	11,547,420	-34.8%

**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
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Division 772 - Gas Distribution (continued)

43 Maintenance & Repairs

4301	Vehicle Repair	\$ 14,876	\$ 11,438	\$ 12,500	\$ 16,000	\$ 13,500	-15.6%
4302	Office Equip. Repair	320	93	100	300	300	0.0%
4303	Instr. & Appar. Repair	5,630	7,940	7,350	7,350	7,350	0.0%
4304	Other Equipment Repair	13,116	19,204	20,000	19,500	20,000	2.6%
4305	Heating / A.C. Repair	-	-	100	750	550	-26.7%
4306	Building Repair & Maint.	5,006	47,902	3,000	5,000	3,500	-30.0%
4307	Other Structures Repair	-	515	550	1,600	1,100	-31.3%
4308	Machines Tools Repair	392	418	500	2,500	1,250	-50.0%
4309	Radios Repair	2,348	2,882	1,600	1,500	1,500	0.0%
4314	Pumps & Motors	316	93	100	300	150	-50.0%
4315	Utility Cuts	1,685	1,420	4,000	3,900	3,900	0.0%
4316	Minor Street Repair	1,387	-	500	1,400	1,000	-28.6%
4318	Gas Serv. Line Repairs	50,263	52,140	60,000	71,500	71,500	0.0%
4319	Gas Main Line Repairs	110,328	138,907	95,000	135,000	101,000	-25.2%
4320	Gas Meter Repairs	30,146	35,287	32,000	32,770	32,750	-0.1%
4321	Regulator Repair/Maint	33,120	12,937	36,500	37,500	37,300	-0.5%
Maintenance & Repairs Total		268,933	331,176	273,800	336,870	296,650	-11.9%

44 Services

4401	Telephone	5,090	5,409	5,400	5,400	5,400	0.0%
4402	Medical Exams	2,393	1,095	1,200	2,200	1,500	-31.8%
4403	Assoc. Dues/Subscript.	50	310	100	450	400	-11.1%
4405	Travel & Training	17,776	14,882	19,500	22,750	22,750	0.0%
4408	Legal Advertising	114	1,178	1,500	2,250	1,650	-26.7%
4409	Electric-Purchased	387	394	400	400	450	12.5%
4414	Clothing / Cleaning	2,050	1,950	2,000	2,000	2,000	0.0%
4415	Special Services	1,466	790	1,000	1,100	1,000	-9.1%
4417	Printing and Reprod.	7	7	250	700	500	-28.6%
4418	Contractual Services	23,928	16,751	18,000	19,500	4,000	-79.5%
4419	Professional Services	9,915	23,744	27,500	42,850	42,850	0.0%
4424	Equipment Rental	656	9,682	7,500	12,600	9,000	-28.6%
Services Total		63,832	76,192	84,350	112,200	91,500	-18.4%

45 Sundry Charge

4505	Interest Exp- Deposits	16,543	17,047	16,000	16,000	16,000	0.0%
Sundry Charge Total		16,543	17,047	16,000	16,000	16,000	0.0%

**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Division 772 - Gas Distribution (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ -	\$ 2,815	\$ -	\$ -	\$ 77,000	N/A
4602	Office Furniture	-	-	790	1,000	-	-100.0%
4605	Machinery & Tools	-	8,653	42,500	50,050	-	-100.0%
4607	Data Processing Equip.	4,201	-	-	-	-	N/A
4608	Instrument & Apparatus	11,872	-	-	14,590	14,250	-2.3%
4617	Buildings	-	-	14,500	-	-	N/A
4621	Gas Service Lines	-	-	2,000	25,900	5,900	-77.2%
4622	Gas Main Lines	-	-	25,000	59,500	22,500	-62.2%
4623	Gas Meters	-	-	18,600	31,000	20,600	-33.5%
4624	System Improvements	-	-	10,150	53,890	13,100	-75.7%
4625	Regulators	-	-	8,200	14,500	6,400	-55.9%
Capital Outlay Total		16,073	11,468	121,740	250,430	159,750	-36.2%
Total Gas Distribution		<u>\$17,612,887</u>	<u>\$16,659,032</u>	<u>\$13,617,532</u>	<u>\$19,999,910</u>	<u>\$13,640,590</u>	<u>-31.8%</u>
GAS EXPENSE TOTAL		<u>\$20,504,990</u>	<u>\$19,624,436</u>	<u>\$16,637,644</u>	<u>\$23,106,000</u>	<u>\$16,704,000</u>	<u>-27.7%</u>
GAS NET		<u>\$ 75,139</u>	<u>\$ (247,781)</u>	<u>\$ (11,194)</u>	<u>\$ -</u>	<u>\$ (220,000)</u>	

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

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	Support	\$ 4,000
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	Small excavator	\$ 4,400
		Roll Trailer for 4 inch plastic pipe	4,600
		Total	\$ 9,000

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Gas

DIVISION: Distribution

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
  
4601 Vehicles  
  
F350 Class diesel truck with 11 ft Utility Bed.  
This unit will replace 772-019

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

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 52,000
<b>CONSTRUCTION/ INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 52,000</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Gas

DIVISION: Distribution

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
4601 Vehicles  
F250 4 x 4 Extended Cab replacing 2005 772-018

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

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

**BASIC COSTS**      \$      25,000

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

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

**(TRADE-IN)**      \_\_\_\_\_

**OTHER**      \_\_\_\_\_

<b>TOTAL</b>	<b>\$ 25,000</b>
--------------	------------------

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Gas

DIVISION: Distribution

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
4608 Instruments and Apparatus - Calibration Equipment, pipe locator and 3 modems \$8,750. Mercury Manufacturing Polling Software \$5,500.

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

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

**BASIC COSTS**      \$            14,250

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

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

**(TRADE-IN)**            \_\_\_\_\_

**OTHER**                 \_\_\_\_\_

<b>TOTAL</b>	\$            14,250
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**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Gas

DIVISION: Distribution

- EQUIPMENT
- IMPROVEMENTS OTHER THAN BUILDINGS
- BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
4621 Gas Service Lines - Double Meter Set Values and 20 New Service Lines

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

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ <u>5,900</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>5,900</u></b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Gas

DIVISION: Distribution

- EQUIPMENT
- IMPROVEMENTS OTHER THAN BUILDINGS
- BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**

4622 Gas Main Lines - Stadium Drive extension to retire regulator station off Hwy 812 at a cost of \$7,500. 1,500 feet of 2" 35# main on end of Diamond Island Road west to Corydon's master meter set to create double feed loop to enhance system. This will include a farm tap regulator so town is double fed at a cost of \$15,000.

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

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ <u>22,500</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>22,500</u></b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Gas

DIVISION: Distribution

- EQUIPMENT
- IMPROVEMENTS OTHER THAN BUILDINGS
- BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
 4623 Gas Meters - Commercial meters with one rotary and one turbine at a cost of \$4,000. 200 Residential meters at a cost of \$13,000. 4 Sonic 880 meters at a cost of \$3,600.

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

COSTS	
BASIC COSTS	\$ 20,600
CONSTRUCTION/INSTALLATION	_____
PROFESSIONAL SERVICES	_____
(TRADE-IN)	_____
OTHER	_____
<b>TOTAL</b>	<b>\$ 20,600</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Gas

DIVISION: Distribution

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
4624 System Enhancements - Security fence system at vulnerable locations at a cost of \$3,500. Security light at Sand Lane regulator Station at a cost of \$300. Security Fence for Dana meter and regulator station at a cost of \$1,800. 500' of 2" line connecting Walker Drive to back strip mall at a cost of \$2,500. Install tee on 4" line at Accuride at a cost of \$5,000.

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

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ 13,100
<b>CONSTRUCTION/INSTALLATION</b>	_____
<b>PROFESSIONAL SERVICES</b>	_____
<b>(TRADE-IN)</b>	_____
<b>OTHER</b>	_____
<b>TOTAL</b>	<b>\$ 13,100</b>

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: Gas

DIVISION: Distribution

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

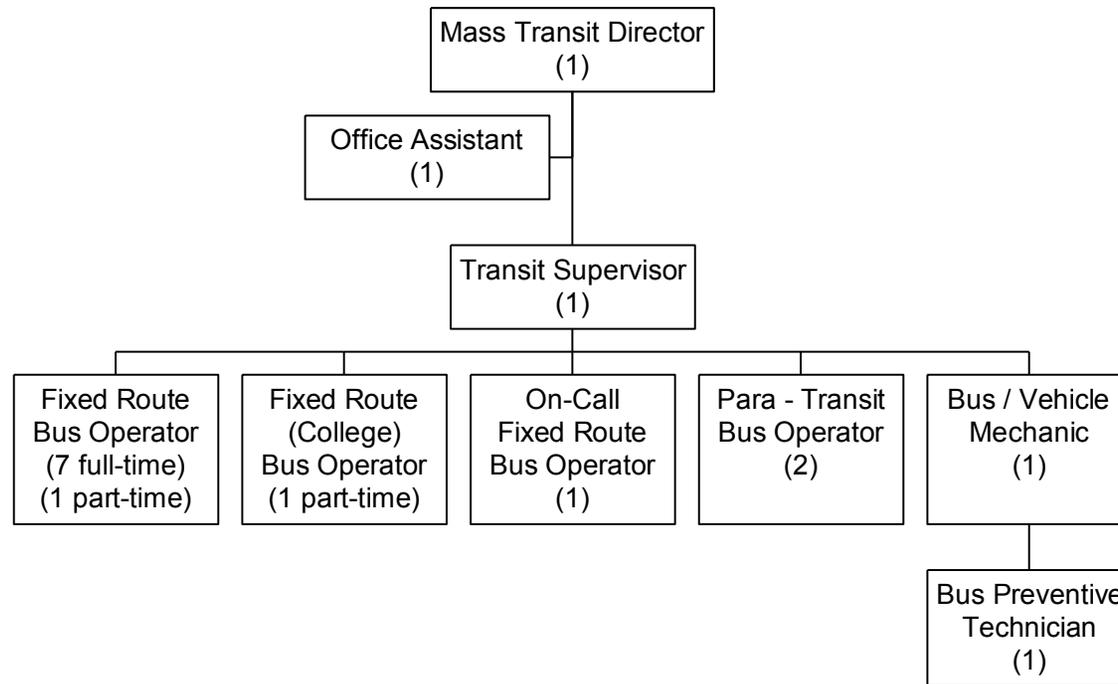
BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
4625 Pressure Regulation - 2 Mercury Instr. ERX-Pressure Recorders at a cost of \$2,800. 2 Mercury Instr. ERX 999 Pressure Recorders at a cost of \$3,600.

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

<b>COSTS</b>	
<b>BASIC COSTS</b>	\$ <u>6,400</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>6,400</u></b>

# MASS TRANSIT



**CITY OF HENDERSON, KY  
HART FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
<b>REVENUE</b>							
32 Service Fees							
3200	Bus Fares	\$ 36,104	\$ 38,664	\$ 40,000	\$ 36,000	\$ 40,000	11.1%
Total Service Fees		36,104	38,664	40,000	36,000	40,000	11.1%
36 Sale of Property							
3622	Sale of Vehicles	5,500	-	7,310	-	-	N/A
Total Sale of Property		5,500	-	7,310	-	-	N/A
37 Other Revenue							
3700	Interest Income	302	208	110	660	-	-100.0%
3730	Insurance Recovery	2,331	4,515	1,977	-	-	N/A
3753	Federal Grant	958,176	715,222	885,000	779,540	765,000	-1.9%
3754	State Grant	29,369	52,460	33,800	33,800	30,000	-11.2%
3755	Transfer from General	487,000	552,200	584,000	535,000	548,000	2.4%
3765	KY Fuel Tax Refund	4,194	3,415	7,120	4,000	4,000	0.0%
3799	Other	-	126	-	-	-	N/A
Total Other Revenue		1,481,372	1,328,146	1,512,007	1,353,000	1,347,000	-0.4%
<b>TOTAL HART REVENUE</b>		<b>\$ 1,522,976</b>	<b>\$ 1,366,810</b>	<b>\$ 1,559,317</b>	<b>\$ 1,389,000</b>	<b>\$ 1,387,000</b>	<b>-0.1%</b>

**EXPENSE**

Department 30 - Mass Transit  
Division 015 - Mass Transit

41 Personnel Services

4101	Salaries - Supervision	\$ 106,198	\$ 108,886	\$ 111,198	\$ 110,830	\$ 113,050	2.0%
4102	Salaries - Clerical	24,473	25,128	25,699	25,600	26,110	2.0%
4103	Salaries - Operational	351,814	366,952	373,674	371,230	378,950	2.1%
4104	Salaries - Overtime	43,228	31,494	24,306	48,960	49,880	1.9%
4105	Salaries - Other	8,975	8,185	14,095	15,050	15,620	3.8%
4106	FICA	30,720	30,917	31,194	35,470	36,200	2.1%
4107	Medicare	7,184	7,231	7,295	8,300	8,470	2.0%
4108	Life Insurance	1,071	1,134	1,134	1,140	1,140	0.0%
4109	Health Insurance	191,800	220,500	223,999	224,000	210,000	-6.3%
4110	Cancer Insurance	1,240	1,319	1,319	1,320	1,320	0.0%
4111	Workers Compensation	27,287	26,724	21,653	22,180	22,640	2.1%
4112	Employee Assist. Prgm	287	295	300	290	290	0.0%
4115	Unemploy. Insurance	462	172	348	660	320	-51.5%
4116	Employee Pension	79,935	85,464	95,533	99,400	104,640	5.3%
Personnel Services Total		874,674	914,401	931,747	964,430	968,630	0.4%

**CITY OF HENDERSON, KY  
HART FUND BUDGET  
FOR FISCAL 2013**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Projection	2012 Budget	2013 Proposed Budget	% Change
Division 015 - Mass Transit (continued)							
42 Supplies							
4201	Fuel	\$ 70,332	\$ 88,492	\$ 116,470	\$ 97,780	\$ 128,120	31.0%
4202	Minor Tools	1,518	1,493	2,000	2,000	2,000	0.0%
4203	Office Supplies	2,682	2,414	1,500	2,000	2,000	0.0%
4204	Cleaning Supplies	3,213	3,240	3,300	3,000	3,500	16.7%
4205	Medical & Drug Supply	175	171	100	200	150	-25.0%
4207	Clothing Supplies	3,498	2,252	2,200	3,600	3,600	0.0%
4208	Postage	185	188	200	200	200	0.0%
4209	Educational Supplies	-	-	-	300	300	0.0%
4210	Photographic Supplies	-	209	150	150	150	0.0%
Supplies Total		81,603	98,459	125,920	109,230	140,020	28.2%
43 Maintenance & Repairs							
4301	Vehicle Repair	47,024	68,939	60,000	65,000	65,000	0.0%
4302	Office Equip. Repair	19	38	50	200	200	0.0%
4305	Heating / A.C. Repair	-	61	50	400	400	0.0%
4306	Building Repair & Maint	8,942	4,207	2,000	5,000	2,500	-50.0%
4308	Machines Tools Repair	1,246	843	1,000	2,000	1,500	-25.0%
4309	Radios Repair	337	1,428	1,100	1,100	1,100	0.0%
4312	Walks Drives Fences	-	-	-	500	500	0.0%
Maintenance & Repairs Total		57,568	75,516	64,200	74,200	71,200	-4.0%
44 Services							
4401	Telephone	4,656	5,876	6,000	6,000	7,000	16.7%
4402	Medical Exams	1,451	1,498	1,200	1,200	1,200	0.0%
4403	Assoc. Dues/Subscript.	935	475	770	860	760	-11.6%
4405	Travel & Training	1,343	2,963	2,000	8,430	4,540	-46.1%
4408	Legal Advertising	-	191	-	2,000	2,000	0.0%
4409	Electric-Purchased	5,813	6,393	6,892	5,500	6,800	23.6%
4410	Natural Gas-Purchased	5,006	4,968	4,400	5,500	5,000	-9.1%
4411	Other Utilities	1,736	1,783	1,800	1,550	1,800	16.1%
4414	Clothing / Cleaning	1,950	1,950	2,100	2,100	2,100	0.0%
4415	Special Services	2,905	3,559	500	14,500	14,500	0.0%
4417	Printing and Reprod.	324	156	900	1,000	1,000	0.0%
4418	Contractual Services	6,533	5,786	6,620	8,060	7,250	-10.0%
4419	Professional Services	-	-	-	500	500	0.0%
4427	Handicap Services	-	498	-	1,000	500	-50.0%
4443	Charge Card Expense	36	-	-	-	-	N/A
4444	Admin. / Account. Serv.	96,000	103,000	103,000	103,000	108,000	4.9%
4522	Audit Expense	887	959	960	960	900	-6.3%
Services Total		129,575	140,055	137,142	162,160	163,850	1.0%
45 Sundry Charges							
4501	Insurance Expense	24,051	22,590	21,640	22,280	23,800	6.8%
4555	Planning Grant	15,315	18,099	12,500	12,500	12,500	0.0%
Sundry Charges Total		39,366	40,689	34,140	34,780	36,300	4.4%

**CITY OF HENDERSON, KY  
HART FUND BUDGET  
FOR FISCAL 2013**

<b>Account Number</b>	<b>Account Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Projection</b>	<b>2012 Budget</b>	<b>2013 Proposed Budget</b>	<b>% Change</b>
Division 015 - Mass Transit (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ 81,098	\$ -	\$ 221,612	\$ 222,000	\$ -	-100.0%
4603	Office Equipment	1,791	-	13,000	13,000	-	-100.0%
4605	Machinery & Tools	-	-	6,700	6,700	-	-100.0%
4607	Data Processing Equip.	3,497	-	-	-	-	N/A
4611	Walks, Drives, Fences	-	-	13,000	13,000	-	-100.0%
4617	Buildings	275,805	53,550	11,500	11,500	-	-100.0%
4624	System Improvements	5,000	2,753	-	-	7,000	N/A
Capital Outlay Total		367,191	56,303	265,812	266,200	7,000	-97.4%
HART EXPENSE TOTAL		<u>\$ 1,549,977</u>	<u>\$ 1,325,423</u>	<u>\$ 1,558,961</u>	<u>\$ 1,611,000</u>	<u>\$ 1,387,000</u>	<u>-13.9%</u>
HART NET		<u>\$ (27,001)</u>	<u>\$ 41,387</u>	<u>\$ 356</u>	<u>\$ (222,000)</u>	<u>\$ -</u>	

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2013**

DEPARTMENT: HART

DIVISION: HART

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	K.P.T.A.	\$ 380
		C.T.A.A.	280
		KYTC (Bus Certifications)	100
		Total	\$ 760
4415	Special Services	Specialized Staff Retreat	\$ 10,000
		Passenger Appreciation Day	2,700
		Drug Screening - Random	800
		Blood Borne Pathogens	300
		Other	700
		Total	\$ 14,500
4418	Contractual Services	A-1 Septic Service	\$ 1,800
		Sitex Services	1,450
		Modis Diagnostic Tool Update	1,300
		Commercial Radio	500
		Terminex	450
		Quest Software Maintenance	390
		Simplex Grinell - Time Clock Maintenance	270
		Tri-State Fire Protection	200
		Generator Maintenance Plan	625
		First Line Fire Ext. Co.	265
		Total	\$ 7,250
4419	Professional Services	Other	\$ 500

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2013**

DEPARTMENT: HART

DIVISION: HART

- EQUIPMENT
- IMPROVEMENTS OTHER THAN BUILDINGS
- BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**

8 benches to be placed in the downtown central business district along the bus routes. This would serve as a Transportation Enhancement project. A TE project is required each budget year as a requirement of Section 5307 assistance from the FTA.

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

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



**SECTION D**  
**OTHER**  
**INFORMATION**

**CAPITAL EXPENDITURES BY CLASSIFICATION AND FUND**  
**Fiscal 2013**

	<b>General</b>	<b>Gas</b>	<b>Cemetery</b>	<b>Construction</b>	<b>HART</b>	<b>Sanitation</b>	<b>911</b>	<b>JAG</b>	<b>Total</b>
4601 Vehicles	\$ 216,250	\$ 77,000	\$ 32,500			\$ 125,000			\$ 450,750
4605 Machinery	84,330								84,330
4607 Data Proc. Equip.	39,600						\$ 22,300		61,900
4608 Instr. & Apparatus	23,000	14,250							37,250
4617 Buildings						21,800			21,800
4621 Gas Service Lines		5,900							5,900
4622 Gas Main Lines		22,500							22,500
4623 Gas Meters		20,600							20,600
4624 System Improve.		13,100			\$ 7,000				20,100
4625 Gas Regulators		6,400							6,400
4628 Park Improvement	75,000								75,000
4641 Building Improve.	47,900								47,900
4650 Riverfront Impr.				\$ 6,520,000					6,520,000
4677 Equipment								\$ 13,000	13,000
	<b>\$ 486,080</b>	<b>\$ 159,750</b>	<b>\$ 32,500</b>	<b>\$ 6,520,000</b>	<b>\$ 7,000</b>	<b>\$ 146,800</b>	<b>\$ 22,300</b>	<b>\$ 13,000</b>	<b>\$ 7,387,430</b>

# City of Henderson, KY

## Recap of all Capital Projects

<b>General Fund Capital</b>			
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Division Number				
10-10-377	Engineering	2WD Regular Cab Pickup	\$	16,250
10-15-122	Information Technology	20 Personal Computers with Accessories	\$ 32,400	
10-15-122	Information Technology	6 Personal Computers for Police Department	<u>7,200</u>	39,600
10-15-123	Accounting	2 - Small Pickups		32,000
10-20-232	Fire	Small SUV	30,000	
10-20-232	Fire	Ampkus Equipment	<u>23,000</u>	53,000
10-35-351	Parks	Skate Park at Community Park	75,000	
10-35-351	Parks	Utility Vehicle	<u>10,500</u>	85,500
10-35-452	Golf	Tractor	21,000	
10-35-452	Golf	Zero-turn Mower	<u>7,700</u>	28,700
10-40-231	Police	4 - Police Vehicles	93,000	
10-40-231	Police	3 - Police Bikes	<u>5,130</u>	98,130
10-45-014	Municipal Facilities	Phone System for City Building	32,900	
10-45-014	Municipal Facilities	Improvements to the Entrance to Police Station	<u>15,000</u>	47,900
10-45-234	Traffic Control	Dump Truck		45,000
10-45-342	Public Way Improvement	Used Compact excavator		<u>40,000</u>
<b>Total General Fund</b>			<b>\$</b>	<b><u>486,080</u></b>

<b>Gas Fund Capital</b>			
-------------------------	--	--	--

Division Number				
20-25-772	Gas Distribution	2 - Pickup Trucks	\$ 77,000	
20-25-772	Gas Distribution	Instrument & Apparatus	14,250	
20-25-772	Gas Distribution	Gas Service Lines	5,900	
20-25-772	Gas Distribution	Gas Main Lines	22,500	
20-25-772	Gas Distribution	Gas Meters	20,600	
20-25-772	Gas Distribution	System Enhancements	13,100	
20-25-772	Gas Distribution	Gas Regulators	6,400	\$ 159,750
<b>Total Gas Fund</b>			<b>\$</b>	<b><u>159,750</u></b>

# City of Henderson, KY

## Recap of all Capital Projects

<b>Cemetery Fund Capital</b>
------------------------------

<u>Division Number</u>			
40-35-453	Cemetery	Dump Truck	\$ 32,500
<b>Total Cemetery Fund</b>			<b>\$ 32,500</b>

<b>Construction Fund Capital</b>
----------------------------------

<u>Division Number</u>			
51-90-298	Community Development	Riverfront Improvements (Funded by Federal Transportation Authority)	\$ 6,520,000
<b>Total Construction Fund</b>			<b>\$ 6,520,000</b>

<b>HART Capital</b>
---------------------

<u>Division Number</u>			
56-30-015	Mass Transit	Benches for Central Business District	\$ 7,000
<b>Total HART Fund</b>			<b>\$ 7,000</b>

<b>Sanitation Fund Capital</b>
--------------------------------

<u>Division Number</u>			
57-45-344	Sanitation	16 Cubic Yard Garbage Truck	125,000
57-45-345	Landfill	Maintenance/Storage Building	21,800
<b>Total Sanitation Fund</b>			<b>\$ 146,800</b>

<b>911 Fund Capital</b>
-------------------------

<u>Division Number</u>			
58-40-018	911	InterAct CAD Server	\$ 22,300
<b>Total 911 Fund</b>			<b>\$ 22,300</b>

<b>Justice Assistance Grant Fund Capital</b>
--

<u>Division Number</u>			
86-40-231	JAG	Police Equipment	\$ 13,000
<b>Total Justice Assistance Grant Fund</b>			<b>\$ 13,000</b>

<b>GRAND TOTAL - ALL FUNDS</b>	<b>\$ 7,387,430</b>
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City of Henderson, KY  
Vehicles and Heavy Equipment -  
Five Year Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2013	2014	2015	2016	2017 or after
<b>Municipal Facilities</b>																
014-199	Ford	F-150	2011	1,125			X								\$ 25,000	
014-006	Ford	F250/SB	1997	88,443					X			\$	35,000			
014-007	Ford	Bucket	2004	6,422			X								\$ 65,000	
014-104	Ford	F-250	2008	3,652					X						\$ 40,000	
014-132	Ford	F-250	2008	28,351					X						\$ 40,000	
<b>Community Development</b>																
233-003	Chevrolet	Impala	2005	32,221			X								\$ 17,500	
<b>Finance</b>																
121-001	Chevrolet	Malibu	2003	34,845					X						\$ 17,500	
121-002	Ford	Taurus	1999	50,231					X			\$	17,500			
121-003	Chevrolet	Malibu	2001	15,558					X						\$ 17,500	
121-193	Chevrolet	Impala	2011	5,253			X								\$ 17,500	
<b>Accounting</b>																
123-002	Ford	Ranger	2004	54,530						X					\$ 16,000	
123-004	Ford	Ranger	2006	48,830					X						\$ 16,000	
123-006	Ford	Ranger	1996	142,437							X		\$	16,000		
123-007	Ford	Ranger	2006	63,781						X					\$ 16,000	
123-009	Ford	Ranger	2007	59,339						X					\$ 16,000	
123-013	Chevrolet	S - 10	2001	98,849							X			\$	16,000	
123-121	Ford	Ranger	2008	37,958					X						\$ 16,000	
123-156	Ford	Ranger	2009	8,838			X								\$ 16,000	
123-201	Ford	Ranger	1996	49,926							X		\$	16,000		
<b>Human Resources</b>																
124-210	Ford	Taurus	1998	75,106						X			\$	16,000		
<b>Police</b>																
231-001	Ford	Crown Vic	1996	98,141		B									X	
231-002	Mitsubishi		2000	129,978		A									X	
231-003	Ford	Crown Vic	1997	119,835		B									X	
231-004	Ford	Crown Vic	1998	121,559		B				X						
231-007	Ford	Crown Vic	1999	111,503						X		\$	23,250			
231-011	Hyundai	Go-4	2003	29,565							X	\$	15,600			
231-012	Boston	Whaler	2006	47hr					X						\$ 65,000	
231-015	Ford	Crown Vic	2001	86,710						X		\$	23,250			
231-017	Ford	Crown Vic	1999	151,618		B									X	
231-018	Ford	Crown Vic	2001	145,580		B									X	
231-019	Toyota	Pick Up	1996	117,916		A									X	
231-020	Ford	F-350 Van	1989	11,414						X					\$ 24,000	
231-021	Dodge	Viper	2006	5,668		A	X									
231-026	Chevrolet	Cargo Van	1994	110,777							X		\$	24,000		
231-029	Chevrolet	Pick Up	1995	141,025		A					X					
231-030	Ford	Crown Vic	2004	63,328						X			\$	36,000		
231-031	Ford	Crown Vic	2004	52,667						X				\$	36,000	
231-033	Dodge	Van	1999	144,556							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 Year / Cost of Replacement																										
							Excellent	Good	Fair	Poor	Inoperable	2013	2014	2015	2016	2017 or after																						
231-036	Ford	Crown Vic	1996	131,679		B				X																												
231-041	Dodge	Van	1999	77,216					X				\$	36,000																								
231-044	Ford	Crown Vic	2006	81,983					X																													
231-048	Ford	Crown Vic	2006	52,991				X									\$	36,000																				
231-053	Ford	Crown Vic	2006	77,556				X									\$	36,000																				
231-071	Jeep	Cherokee	2001	116,915						X		\$	23,250																									
231-072	Jeep	Cherokee	2001	81,404						X		\$	23,250																									
231-073	Ford	Crown Vic	2003	105,995				X					\$	36,000																								
231-075	Ford	Crown Vic	2003	163,087						X			\$	36,000																								
231-076	Ford	Crown Vic	2003	179,096						X			\$	36,000																								
231-078	Ford	Crown Vic	2003	173,557						X			\$	36,000																								
231-080	Ford	Crown Vic	2003	127,998							X		\$	36,000																								
231-081	Ford	Crown Vic	2003	94,292				X								\$	36,000																					
231-082	Ford	Crown Vic	2003	106,586				X								\$	36,000																					
231-083	Ford	Crown Vic	2003	109,455				X								\$	36,000																					
231-085	Ford	Crown Vic	2003	94,247				X										\$	36,000																			
231-086	Ford	Crown Vic	2003	87,878				X											\$	36,000																		
231-087	Ford	Crown Vic	2003	90,403				X												\$	36,000																	
231-088	Ford	Crown Vic	2006	66,368				X													\$	36,000																
231-089	Ford	Crown Vic	2006	63,417				X														\$	36,000															
231-090	Ford	Crown Vic	2006	59,440				X															\$	36,000														
231-091	Ford	Crown Vic	2006	70,446				X																\$	36,000													
231-092	Ford	Crown Vic	2006	67,379				X																	\$	36,000												
231-093	Ford	Crown Vic	2006	47,870				X																		\$	36,000											
231-094	Ford	Crown Vic	2006	53,877				X																			\$	36,000										
231-095	Ford	Crown Vic	2006	99,081					X																			\$	36,000									
231-096	Ford	Crown Vic	2006	76,711				X																					\$	36,000								
231-097	Ford	Crown Vic	2006	54,279				X																						\$	36,000							
231-098	Ford	Crown Vic	2006	44,512				X																							\$	36,000						
231-099	Ford	Crown Vic	2006	44,719				X																								\$	36,000					
231-110	Ford	Pick Up	2002	146,148		A					X																						\$	36,000				
231-130	Ford	Crown Vic	2008	36,652				X																										\$	36,000			
231-141	Ford	F-150 Pickup	2003	128,567		A			X																										\$	36,000		
231-147	Ford	Crown Vic	2009	17,665			X																												\$	36,000		
231-148	Ford	Crown Vic	2009	8,869			X																													\$	36,000	
231-149	Ford	Crown Vic	2009	33,628			X																													\$	36,000	
231-150	Ford	Crown Vic	2009	30,695			X																													\$	36,000	
231-151	Ford	Crown Vic	2009	23,874			X																													\$	36,000	
231-162	Ford	Pick Up	2010	4,333			X																													\$	36,000	
231-164	Lincoln		1999	217,026		A					X																										\$	36,000
231-166	Ford	Crown Vic	2010	14,635			X																														\$	36,000
231-167	Ford	Crown Vic	2010	15,436			X																														\$	36,000
231-168	Ford	Crown Vic	2010	28,602			X																														\$	36,000
231-169	Ford	Crown Vic	2010	22,254			X																														\$	36,000
231-170	Ford	Crown Vic	2010	10,886			X																														\$	36,000
231-171	Ford	Taurus	2002	107,390		A			X																												\$	36,000
231-181	Ford	Crown Vic	2010	3,397			X																														\$	36,000
231-182	Ford	Crown Vic	2010	14,884			X																														\$	36,000
231-194	Ford	Taurus	2011	3,883			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 Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2013	2014	2015	2016	2017 or after
231-195	Chevrolet	Caprice	2011	850			X									\$ 36,000
231-196	Chevrolet	Caprice	2011	1,786			X									\$ 36,000
231-198	Honda	Civic	1998	166,715		A				X						
<b>Fire</b>																
232-002	E-One	Pumper	1999	18,337	5,787			X								\$ 340,000
232-005	Ford	Explorer	2005	52,497			X									\$ 30,000
232-006	Ford	Crown Vic	2001	71,673					X						\$ 30,000	
232-007	Ford	Crown Vic	2002	84,408						X				\$ 30,000		\$ 18,000
232-009	Ford	F-350	2006	9,337			X									\$ 35,000
232-010	Ford	Rescue	1996	51,453					X					\$ 100,000		
232-012	Smeal	Aerial	1996	41,063					X							\$ 1,100,000
232-013	Trailer	16' Utility	2005	N/A			X									\$ 15,000
232-014	Pierce	Pumper	2005	49,455	4,329			X								\$ 345,000
232-016	E-One	Pumper	1999	77,677	7,502				X					\$ 115,000		\$ 230,000
232-017	Trailer	Roadmaster	2006	N/A			X									\$ 25,000
232-019	Hackney	Rescue	2004	47,518	5,238			X								\$ 350,000
232-024	E-One	Pumper	1999	23,341	7,514						X					\$ 345,000
232-114	Ford	F-250	2008	20,461			X									\$ 25,000
232-190	Sutpen	Pumper	2010	7,287			X									\$ 340,000
232-200	Ford	Taurus	2011	2,700			X									\$ 36,000
<b>Codes</b>																
233-001	Ford	Taurus	1997	67,242						X				\$ 18,000		
233-005	Chevrolet	Impala	2007	54,848				X								\$ 18,000
233-154	Chevrolet	Impala	2009	10,071			X									\$ 18,000
233-003	Chevrolet	Impala	2005	32,221			X									\$ 18,000
<b>Traffic Control</b>																
234-004	Striper	Lazer 111	2004	N/A					X					\$ 7,500		
234-005	Ford	Flush	1992	19,327						X					\$ 200,000	
234-007	Ford	F-350	2001	47,290					X							\$ 45,000
234-009	Giant	Vac	2005		609				X							\$ 35,000
234-010	Big-T	Vac	1999		1,474					X				\$ 35,000		
234-011	Dodge	One Ton Dump	1999	100,466							X			\$ 45,000		
234-014	Ford	Dump	1990	18,415							X			\$ 95,000		
234-015	Crack/sealer		2002	N/A				X								\$ 20,000
234-016	Arrow Sign		2002	N/A				X								\$ 30,000
234-017	Sterling	Sweeper	2003	65,500				X								\$ 150,000
234-018	Ford	F-250	2003	148,739					X					\$ 35,000		
234-019	Line Lazer	Paint Machine	2006	N/A					X							\$ 7,500
234-026	Chipper	Woodchuck	1990		2,225						X			\$ 30,000		
234-058	Dodge	Ram2500	1999	110,172							X			\$ 38,000		
234-101	Sterling	Sweeper	2007	37,502				X								\$ 160,000
234-106	Ford	F-250	2008	48,675				X								\$ 40,000
234-133	Ford	F-250	2008	34,056				X								\$ 25,000
234-131	Freighliner		2008	3,461			X									\$ 95,000

City of Henderson, KY  
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Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement							
							Excellent	Good	Fair	Poor	Inoperable	2013	2014	2015	2016	2017 or after			
<b><u>P.W. Admin.</u></b>																			
341-117	Dodge	2500	2008	21,353				X									\$	27,000	
<b><u>P.W. Impr.</u></b>																			
342-007	Case	Backhoe	2006		1,928			X									\$	80,000	
342-008	Butler	Trailer	1999	N/A					X								\$	10,000	
342-009	Ford	Dump	1989	78,270						X									
342-010	Ford	Dump	1996	69,350					X								\$	120,000	
342-012	Ford	F-250	1997	83,875					X								\$	35,000	
342-020	EDCO	CPXS-11H	1989	N/A						X			\$	5,000					
342-022	Ford	F-250	2004	74,236					X								\$	35,000	
342-023	GMC	Dump	1999	76,438					X								\$	120,000	
342-024	Ford	Dump	1989	125,606		C					X				\$	40,000	\$	80,000	
342-026	Case	boom mower	1998		428						X								
342-027	Ford	Ranger	1996	117,104							X		\$	14,000					
342-033	Caterpillar	Roller	2003		432			X									\$	40,000	
342-034	PSI	Grader	2003		876					X							\$	75,000	
342-035	New Holland	Loader	2004		2,086					X							\$	135,000	
342-036	Gehl	Loader	2004		708			X							\$	50,000			
342-057	Ford	Dump	1988	44,851		C					X				\$	40,000	\$	40,000	
342-059	Air	Compressor			848						X		\$	25,000					
342-063	Case	Loader	1990		1,927					X								\$	100,000
342-105	Ford	F-250	2008	35,327				X									\$	35,000	
342-109	Ford	F-250	2008	33,547				X									\$	35,000	
342-113	Eager Beaver	Trailer	2006	N/A			X										\$	30,000	
342-118	Chevrolet	Blazer	2003	84,433						X					\$	27,000			
342-125	Freightliner	Dump	2007	8,568			X										\$	125,000	
342-136	John Deere	Tractor	2008		895					X							\$	75,000	
	N/A	Concrete Saw	2007	N/A						X							\$	8,000	
	N/A	Wacker Tamper	2007	N/A						X							\$	3,000	
	N/A	Brine Marker System	2007	N/A						X							\$	20,000	
342-173	Case	Backhoe	2009		296		X										\$	80,000	
342-185	C P	Air Compressor			1,113					X							\$	25,000	
342-189	Freightliner	Dump	2011	4,537			X										\$	125,000	
342-207	Case	Loader	2011		17		X										\$	125,000	
<b><u>Garage</u></b>																			
366-001	Chevrolet	C350	1999	127,081						X			\$	30,000					
366-002	Ford	F250	2006	29,642				X									\$	25,000	
366-004	Ford	F350	2006	116,325				X								\$	30,000		
366-008	GMC		1997	62,951						X							\$	30,000	
366-012	Ford	F-150	2007	13,726				X									\$	25,000	
366-013	Ford	F-150	2007	11,759				X									\$	25,000	
366-123	Ford	F-150	2008	27,435				X									\$	25,000	
<b><u>Engineering</u></b>																			
377-001	Ford	Taurus	2005	29,701				X									\$	17,500	
377-135	Ford	F-250	1998	115,085						X			\$	16,250					

**City of Henderson, KY  
Vehicles and Heavy Equipment -  
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Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement								
							Excellent	Good	Fair	Poor	Inoperable	2013	2014	2015	2016	2017 or after				
<b><u>Parks</u></b>																				
451-001	Ford	F-350	1997	74,186																
451-002	Ford	F-150	2006	64,440				X				\$	35,000							
451-007	John Deere	Tractor	2007		1,382			X								\$ 20,000				
451-010	Ford	F-150	2007	43,804				X								\$ 20,000				
451-011	Chevrolet	Silverado	2002	104,821					X				\$	20,000						
451-012	Ford	F-350	2006	12,370				X								\$ 25,000				
451-112	Vermeer	Stump Cutter	2007		145		X									\$ 20,000				
451-124	Ford	F-150	2008	40,970				X								\$ 20,000				
451-165	Ford	F-150	2010	28,949				X								\$ 20,000				
451-177	John Deere	Tractor	2010		305		X									\$ 20,000				
451-184	Chevrolet	Venture	2003	68,129					X					\$	18,000					
451-204	Ford	F-150	2011	4,841			X									\$ 20,000				
451-192	Ford	Backhoe	1984		6,952	A										X				
<b><u>Golf</u></b>																				
452-129	Ford	F-150	1986	52,146									\$	18,000		X				
452-004	John Deere			Gauge broken									\$	21,000		X				
<b><u>Recreation</u></b>																				
456-003	Chevrolet	Malibu	2001	56,173				X								\$ 16,000				
456-120	Ford	Ranger	2008	23,734				X								\$ 12,500				
<b>Total General Fund</b>											<b>\$</b>	<b>205,250</b>	<b>\$</b>	<b>575,600</b>	<b>\$</b>	<b>519,000</b>	<b>\$</b>	<b>696,000</b>	<b>\$</b>	<b>7,421,500</b>
<b><u>Cemetery</u></b>																				
453-002	Ford	F-150	2007	24,994				X								\$ 25,000				
453-003	John Deere	Backhoe	2003		2,099			X								\$ 50,000				
453-007	Ford	F-350	1991	71,379					X				\$	32,500						
453-137	Ford	F-350	2008	16,843				X								\$ 30,000				
453-172	John Deere	Backhoe	2009		542		X									\$ 50,000				
453-203	Ford	F-150	2011	1,147			X									\$ 25,000				
<b>Total Cemetery Fund</b>											<b>\$</b>	<b>32,500</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>180,000</b>
<b><u>Landfill</u></b>																				
345-001	John Deere	Loader	2006		10,496				X							\$ 250,000				
345-006	Caterpillar	D-6	1986		20,741				X							\$ 345,000				
345-007	Ford	Flush	1986	41,109		D										X				
345-012	Bomag	Compactor	1987		6,359	A										X				
345-014	Caterpillar	Scraper	1992		4,615				X							\$ 475,000				
345-016	Kubota	Tractor	2003		906				X							\$ 25,000				
345-208	Ford	Ranger	2006	48,719					X							\$ 25,000				
345-119	Jeep	Cherokee	1998	144,730						X			\$	27,000						
345-146	GMC	1 - Ton	1997	77,650						X				\$	30,000					
345-174	Caterpillar	416B	1996		2,634				X							\$ 85,000				
345-206	Ford	F-250	1997	116,100					X							\$ 25,000				

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							Excellent	Good	Fair	Poor	Inoperable	2013	2014	2015	2016	2017 or after
<b><u>Sanitation Collections</u></b>																
344-002	Sterling	SC8000	2004	88,281					X						\$ 125,000	
344-004	Sterling	Roll-off	2001	15,526					X						\$ 68,000	
344-005	Sterling	SC7000	2002	94,064		C								\$ 42,000	\$ 84,000	
344-006	Ford	C7000	1996	66,214											\$ 125,000	
344-010	Sterling	Cargo	2003	97,266		C									\$ 42,000	
344-102	Freightliner	FC-80	2007	25,161					X				\$ 42,000	\$ 42,000	\$ 42,000	
344-176	Freightliner		2010	22,096			X								\$ 125,000	
344-188	Freightliner		2011	10,538			X								\$ 125,000	
<b>Total Sanitation Fund</b>											<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ 84,000</b>	<b>\$ 694,000</b>	
<b><u>HART</u></b>																
015-003	Chevy	Malibu	2001	12,527			X								\$ 18,000	
015-004	Ford	Freestar	2006	10,059			X								\$ 23,000	
015-030	Blue Bird	Bus	2001	213,114		B										
015-031	Ford	Van	2001	154,756		B										
015-032	Blue Bird	Bus	2002	227,776											\$ 110,000	
015-033	Supreme	Bus	2004	168,302		B										
015-034	Ford	Cutaway	2006	105,457											\$ 46,000	
015-035	Ford	Cutaway	2006	109,623					X						\$ 46,000	
015-036	Champion	Defender	2009	27,193				X							\$ 99,000	
015-037	Champion	Defender	2009	26,564			X								\$ 99,000	
015-038	Champion	Defender	2009	28,382			X								\$ 99,000	
015-039	Champion	Defender	2009	16,092			X								\$ 68,000	
015-040	Chevy	GCL	2011	13,904			X								\$ 99,000	
015-127	Ford	F-150	2008	7,547			X								\$ 15,000	
015-128	Ford	F-150	2008	5,034			X								\$ 15,000	
<b>Total HART Fund</b>											<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ 46,000</b>	<b>\$ 581,000</b>	
<b><u>Gas Administration</u></b>																
771-004	Chevrolet	Impala	2006	40,135					X						\$ 21,000	
771-155	Chevrolet	Impala	2009	29,503					X						\$ 21,000	
<b><u>Gas Distribution</u></b>																
772-003	Ford	Dump Truck	1988	37,808											\$ 50,000	
772-006	Ford	F-350	2004	17,388					X						\$ 35,000	
772-010	Ditchwitch	RT40 Trencher	2004		2,044				X						\$ 42,500	
772-011	Ford	Freestar Van	2006	93,540						X					\$ 20,000	
772-012	Ford	F-350	2004	39,479					X						\$ 50,000	
772-013	Chevrolet	Silverado	2001	114,588		A										
772-014	Freightliner	Dump Truck	2002	29,912					X						\$ 55,000	
772-018	Ford	F-250	2005	97,479					X						\$ 25,000	
772-019	Ford	F-350SD	2006	38,787					X						\$ 52,000	
772-020	Ford	Freestar Van	2006	64,566						X					\$ 22,500	
772-027	Caterpillar	Backhoe	1997		428	A									X	
772-032	Chevrolet	One Ton	1999	67,331		A									X	

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							Excellent	Good	Fair	Poor	Inoperable	2013	2014	2015	2016	2017 or after
772-033	Ditchwitch	RT40 Trencher	2006		928			X								\$ 50,000
772-043	Dodge	Ram 3500	2001	71,672		A					X					
772-108	Ford	F-150	2007	45,704				X				\$ 25,000				
772-126	Ford	F-350	2008	21,177				X								\$ 40,000
772-116	Case	Backhoe	2007		1,642			X								\$ 80,000
772-140	Ditchwitch		2008		604			X								\$ 52,000
772-145	Ford	F150	2009	37,242				X								\$ 25,000
772-157	Chevrolet	Impala	2004	64,238					X			\$ 19,500				
772-160	Dodge	Caravan	2009	14,383				X								\$ 25,000
772-179	Dodge	Caravan	2010	14,275				X								\$ 25,000
772-178	Ford	F-150	2010	16,106				X								\$ 25,000
772-180	Ford	F-150	2010	19,333			X									25000
772-183	Ford	F-150	2011	11,349			X									22500
772-040	Ditchwitch	walk behind	2000		235			X				\$ 12,000				
772-046	Pushing machine		2001		654			X					\$ 10,000			
772-187	Boreing machine				141		X									\$ 65,000
772-045	Sullivan A/C		2000		303			X				\$ 7,500				
772-144	Forklift		2000		1,034			X								\$ 10,000
772-139	Amida	light plant			2,973			X								\$ 8,500
772-197	Vermeer	Mighty Mole			31		X									\$ 55,000
<b>Total Gas Fund</b>											\$ 77,000	\$ 216,500	\$ 98,500	\$ -	\$ 584,000	
<b>Grand Total</b>											\$ 439,750	\$ 902,100	\$ 659,500	\$ 826,000	\$ 9,460,500	

**Notes:**

- A - Reserve vehicle or equipment and not scheduled to be replaced
- B - Will be a replace with fiscal 2012 purchases
- C - Will be a lease purchase within the next four years
- D - Will be replaced by unit 234-005

## Glossary of Terms

**Accrual Basis** - The basis of accounting under which transactions are recognized when they occur, regardless of when related cash is actually received or spent.

**ADA** - Americans with Disabilities Act – a federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services, and buildings.

**Adopted Budget** - Appropriation of funds by the City Commission at the beginning of each fiscal year.

**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.

**EDA** – Abbreviation for Economic Development Administration

**Encumbrance** - The commitment of appropriated funds to purchase an item or service.

**Enterprise Fund** - An enterprise fund is used for governmental functions that are self-supporting. Enterprise funds belong to a group of funds called “proprietary” and account for operations that provide services to the community at large. The City utilizes an enterprise fund to account for the operations of the Sanitation, Landfill and Gas operations, which are funded by charges to commercial and residential customers.

**ERF** - Abbreviation for Environmental Remediation Fee.

**Expenditure** - The outflow of funds paid for an asset, good, or service.

**FAA** - Abbreviation for Federal Aviation Administration.

**Fiscal Year (FY)** - The City’s accounting period of twelve months, that begins July 1 and ends June 30.

**Franchise Fee** - An annual assessment paid by utilities for the privilege of doing business in the City of Henderson.

**Fringe Benefits** - Payments made by the City to cover pensions, health insurance, life insurance, Social Security and Medicare tax, worker's compensation, and other benefits on behalf of city employees.

**Fund** - An accounting entity that has a set of self-balancing accounts and records all financial transactions for specific activities or government functions. The City utilizes the following fund types: general fund, special revenue funds, debt service fund, capital project fund, enterprise funds, trust funds, and an internal service fund.

**Fund Balance** - The total dollars remaining after current expenditures are subtracted from the sum of the beginning fund balance and current resources. The goal is to maintain a fund balance reserve of one-quarter or three months of the General Fund expenditure budget and \$6,000,000 for the Gas fund.

**GAAP** - Generally Accepted Accounting Principles – guidelines for financial accounting and reporting which set uniform minimum standards for accepted accounting practices. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

**General Fund** - The fund used to account for all financial activities of the City except those required to be accounted for in another fund.

**General Obligation Bonds** - Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from taxes but 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.

**KIA** – Abbreviation for Kentucky Infrastructure Authority

**KADD** – Kentucky Area Development Districts. These are state agencies that help local officials and citizen unite to provide for the planned growth of their area and provide technical and management assistance to local communities on a broad range of topics.

**Millage Rate** - The rate at which real and personal property is taxed, with one mill equal to \$1 per \$1,000 of assessed taxable value.

**Modified Accrual Basis** - The basis of accounting under which revenues are recognized when they become both measurable (i.e. an amount can be determined) and available to finance expenditures of the current period. Available means collected in the current period or soon enough thereafter to be used to pay liabilities of the current period.

**Non-Departmental** - Expense items of a particular fund which do not relate directly to an operating department or program.

**Operating Budget** - The portion of the City budget pertaining to daily operations that provides basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, goods, and services.

**Operating Expenditures** - Expenditures for goods and services which primarily benefit the current period and are not defined as capital or personal services.

**Other Financing Sources** - Long-term debt proceeds, operating transfers, and proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

**PEAK** – Abbreviation for Public Energy Authority of Kentucky

**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.