

CITY OF HENDERSON, KENTUCKY FISCAL 2014 BUDGET



Betty Smithhart, Photographer
Henderson Riverwalk



SECTION A

INTRODUCTORY

City of Henderson, Kentucky

Fiscal 2014 Budget

Mayor

Steve Austin

City Commissioners

Jan M. Hite

Robert N. Pruitt

Thomas E. Davis

Robert M. (Robby) Mills

City Manager

Russell R. Sights

Assistant City Manager

William L. Newman, Jr.

Finance Director

Robert Gunter

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Steve Austin, Mayor

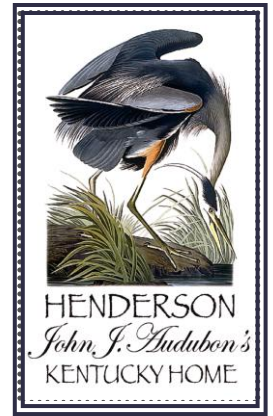
Commissioners:
Thomas E. Davis
Jan M. Hite
Robert M. Mills
Robert N. Pruitt



The City of Henderson

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

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



May 17, 2013

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

Board Members:

RE: Executive Summary – Fiscal 2014 Operating Budget

I am pleased to submit to you the fiscal year 2014 operating budget for the City of Henderson. The Department Heads and staff have again worked very diligently and cooperatively with me to present a comprehensive budget for the operation of the City for the coming fiscal year.

The budget presented is balanced with projected revenues matching projected expenditures. The total budget for all funds is \$76,504,000 which is a decrease of \$6,151,000 from the total fiscal 2013 budget of \$82,655,000. Most of the decrease is in the Construction Fund which is down \$6,530,000 from last year due to a decrease in the amount of municipal bonds to be issued on behalf of Henderson Water Utility and the near completion of the riverfront projects.

The total fund balance reflected in the audit on June 30, 2012 for the General Fund was approximately \$7,600,000. The Finance Director has projected that the current fiscal year will conclude with General Fund revenue exceeding expenses by \$1,750,000. With this projection, the fund balance for the General Fund should be approximately \$9,350,000 as of June 30, 2013.

I am recommending that \$1,100,000 or 11.8% of the fund balance be re-appropriated in the fiscal 2014 budget. If the \$1,100,000 is used during the year, the fund balance at June 30, 2014 will be approximately \$8,250,000.



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 fourth time for the fiscal year 2013 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 2014 budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. The Finance Director and staff and all Department Directors are recognized for their contributions to this effort.

Short Term Factors:

As with most years, there are short-term factors that influence the budget. In the past the main concerns were health insurance and pension costs. The issue with these two areas is that there are so many outside factors that influence the costs over which we have little control. Last year, the Board of Commissioners made several important changes to the health insurance plan which have brought down the per-employee cost. The Kentucky Legislature addressed the pension issue with Senate Bill 2 which based on current estimates will keep the cost of the plan at current levels instead of prior projections of large annual increases.

For the coming fiscal year, the main objective was submitting a budget without increasing property taxes above the compensating rate. One of the goals was to increase the maximum merit increase from the current 1.0% to a proposed rate of 1.5% for fiscal 2014. Another goal was to give a cost of living adjustment that was in line with the Department of Labor estimate of 1.7%. And finally, the other goal was incorporating as many as possible of the Community Betterment Projects that were discussed during the mid-year budget review in February.

Priorities and Issues for the Upcoming Year:

The number one priority was to submit a balanced budget using the compensating property tax rate. The fiscal 2014 budget includes:

- An environmental study of the Station I property
- Funding for Henderson Recycling
- An increase in the funding for existing roadways and sidewalks
- Continuing the installation of sidewalk along Sand Lane
- Implementation of the Development Liaison process
- A skate park facility at Atkinson Park
- Continue to address health expenses with the implementation of a off-site health clinic for employees and their families

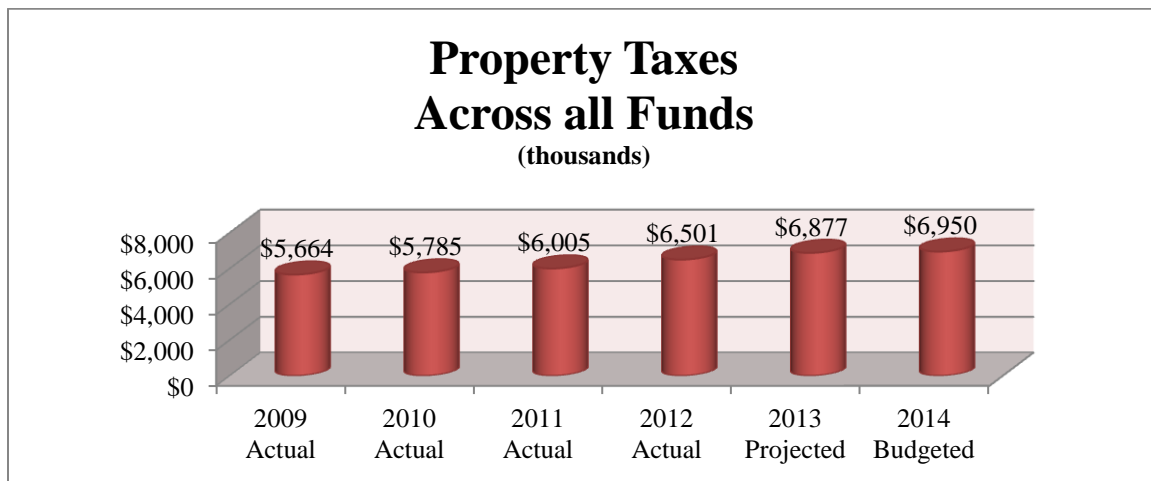
Priorities and Issues for the Following Year: Large capital purchases are looming, especially in the Fire Department. An aerial truck and a new pumper will be needed soon

with estimated costs for both of these two items to be between \$1.1 and \$1.5 million. Decisions will be needed on the three fire station concept and a new public works facility.

General Fund Revenue Summary:

The General Fund budget is balanced with revenues anticipated at \$25,253,700 in fiscal year 2014. This compares to \$25,118,500 in revenue for fiscal year 2013 with much of the increase due to the insurance premium tax. In addition, the re-appropriated amount of \$1,100,000 in unassigned funds and \$146,300 in committed funds brings the total funding available for General Fund operations to \$26,500,000 representing a 0.75% increase in funding compared to the previous fiscal year.

The amount budgeted for property taxes (\$6,950,000) reflects growth in the tax base that was seen in fiscal 2013 as allowed by statute. The chart below reflects the property tax revenue since fiscal 2009 for all funds.



General Fund Expenditure Summary:

General Fund expenditures in the proposed budget total \$26,500,000 which is an increase of \$196,000 from the \$26,304,000 that was approved in the amended fiscal 2013 budget. During nearly two dozen budget meetings over nearly ten days, several members of the management team reviewed each division's budget. Requests for budget increases were reviewed and justified. In some cases, department heads were called for additional and more detailed information. A great deal of study and inquiry has taken place prior to submitting this recommendation to you.

For the first time in several years, pension costs are down from the prior year. For fiscal 2014 there is a \$44,490 decrease from the prior year. For the proposed budget, the City will budget a rate of 18.89% for non-hazardous employees and a rate of 35.70% for hazardous employees. The fiscal 2013 actual rates were 19.55% non-hazardous and 37.60% for hazardous. Based on the actual 2013 rates, the decreases for fiscal 2014 are 3.4% and 5.1%, respectively.

Due to savings from the health insurance changes implemented by the Board of Commissioners, the City will decrease the per employee annual allocation from \$15,000 to \$14,000 for the coming year. The City is also benefiting from the switch to a new third party administrator and switching to a national network.

Municipal personnel:

A 1.7% 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 24, 2013 for the paycheck dated July 11, 2013. Employees will also be considered for merit salary adjustments based on their annual performance reviews during the 2014 fiscal year. I am recommending that the maximum merit increase be 1.5%.

Three personnel related issues are recommended for consideration by the Board. The first is to upgrade the meter readers from pay grade 7 to pay grade 9. We have experienced a high turnover rate in this area and hope this will attract more applicants. This also puts them in the same pay category as crew worker, senior; gas system worker; and HWU utility system worker I. The cost of this increase will be covered by the three utilities.

The second consideration is to increase the number of system administrators in the Police Department from one to two. With the growing demand for mobile technology, the current administrator has not been able to keep up.

The last personnel change is to add a fourth fire captain. With this addition, the Fire Department will be able to move the aerial truck back to Station 1. Three captains will now be shift employees and be responsible for driving the aerial truck when there is a structure fire.

Capital Expenditures and Major Initiatives:

Two of the major projects in the next year will be Long Range Enhancement Projects and the completion of the widening of North Green River Road. A number of other capital projects and initiatives are also included in this year's General Fund operating budget which will serve to enhance the City's ability to operate effectively as well as serve the citizens responsibly.

Some highlights of these initiatives follow:

Public Safety:

- Replace a thermal imaging camera
- Replace the CAD software for 911 Emergency Communications

Technology Initiatives:

- Eighteen (18) personal computers are proposed for replacement. This will continue the program of replacing older, slower computers with newer computers.

Public Works Initiatives:

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

Recreational Initiatives:

- Construct a new skate park in Atkinson Park
- Renovate the bathrooms at Hays Boat Ramp
- Complete the new East Side Park
- Replace the roof over the barbeque pits

In addition to the above capital items and initiatives, a total of 10 vehicles are scheduled to be purchased. These are:

- One vehicle for the Fire Department
- Three marked police vehicles
- Two unmarked police vehicles
- One service truck for Public Way Improvement
- Two trucks for the Gas Department
- 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 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 \$274,500 represents a 2.8% increase over the approved 2013 budget of \$266,910.

Ambulance Service – The budget request of \$244,500 represents a 29.3% decrease from the approved 2013 budget of \$345,630. Fiscal 2013 included a new ambulance.

Henderson Tourism – The budget for this transfer remains unchanged from the approved 2013 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 \$55,600 represents an increase of 76.5% compared to the 2013 request of \$31,510. Fiscal 2014 includes a part-time position and 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 the same as fiscal 2013.

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 \$133,200 represents a 15.0% decrease to the General Fund. 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 2014 fiscal year. The amounts previously recommended are included in the budget. The only new funding was \$4,500 to New Hope Animal Rescue Center.

Although funding for the three Audubon Area programs is not included, staff is ready to amend the budget if a majority of the Board wishes to do so.

Funding for the Recreation Association requests is included in the services section of the Recreation budget page C-83. Operational funding of \$4,000 each for the Girls Softball, Henderson Pee Wee (PCMA), Henderson Recreation Association, and Pennyryle Youth Soccer is included. There is an additional \$2,000 in capital budgeted for two new lights for PCMA.

Gas Fund

Gas Fund expenses are proposed at \$18,908,000 an increase of \$2,204,000 from fiscal 2013. This 13.2% increase is primarily attributable to higher wholesale natural gas prices. The anticipated expense for natural gas is \$13,700,000 which is an increase of \$2,250,000 or 19.7%. To help keep the department competitive in the natural gas market, the Gas Director has recommended eliminating one full-time position and one seasonal position. Both positions are currently vacant and will not require terminating any employees.

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

Public Way Improvement Fund

The Public Way Improvement Fund is the fund used by the City to carry out most of the street, sidewalk, and right-of-way maintenance and construction activities. The proposed revenues and expense each total \$1,563,000, which is an increase of \$84,000 or 5.7% from fiscal 2013. The street overlay/sidewalk program has an increase of \$12,200 and accounts for 14.5% of the increase. There is also \$100,000 in additional funds budgeted for the minor street, shoulder, and sidewalk repairs.

Mass Transit Fund

The Mass Transit Fund is proposed at \$1,417,000, a decrease of \$195,000 or 12.1%. The decrease is primarily attributable to the purchase of a bus and two paratransit vans in the prior year.

Federal and State grants are projected to provide \$826,000 in fiscal 2014, or 58.3% of the total funding. Should Federal or State allocations not come in at projected levels, modification to expenditures will be necessary to avoid requiring additional General Fund dollars to balance this fund. Fare box revenue is projected at \$40,000, or 2.8% of total revenue. The remaining \$547,000 in revenue is the subsidy from the General Fund, and interest earned.

There are no major capital expenditures budgeted for fiscal 2014; however there are three small capital items including benches, cameras for the buses and paratransit vans, and new heavy duty bus driver seats.

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 \$3,132,000 compared to \$3,360,000 in fiscal year 2013. This is a decrease of \$228,000 or 6.8%. Fiscal 2013 included the purchase of a track loader for the landfill in the amount of \$222,000 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 \$3,046,000 and includes the last rate increase.

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 53.8 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 2014 budget is proposed at \$413,000, a decrease of \$31,000 compared to fiscal year 2013. The fiscal 2013 budget included the purchase of a new dump truck in the amount of \$32,500

Sales and services make up the total revenue of \$192,000 for the Cemetery Fund. Revenues reflect the annual increases approved by Ordinance 08-08 and passed by the Board of Commissioners in May 2008. A transfer from the General Fund in the amount of \$221,000 will also be needed to cover the cost of operating this enterprise.

Community Development Block Grant and HOME Grant Funds

The Community Development Block Grant Fund is proposed at \$362,000, a decrease of \$35,000 from last year. The decrease is attributable to an approximate \$189,000 carryover that was included in 2013. The HOME grants, totaling \$264,000, will provide resources to undertake the construction of 4 new homes next year.

Expenditures of \$626,000 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 \$6,692,000 in fiscal year 2014. This is a decrease of \$449,000, or 6.3% from the fiscal

2013 budget. Expenditures include nearly \$6.1 million to pay health insurance claims and \$610,000 for plan administration expenses. The annual allocation for each employee enrolled in the program will decrease from a fiscal 2013 allocation of \$15,000 to \$14,000 per employee, a decrease of 6.7%.

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

Employee health insurance premiums are \$600 per year for employees, \$1,200 for employees plus one, and \$1,800 for employees plus family. I am not recommending a change in the employee health insurance premiums, deductibles, or co-insurance. However, I would like to recommend an increase in the wellness credit. If an employee and all dependents complete their wellness requirements, I am recommending an increase in the credit from the current 10% to 20%. This will be effective January 1, 2014 when the new benefit year starts.

Based on estimated expenses for fiscal 2014, the employee contributions of \$390,000 will be less than 6% of the cost of the plan. We are excited to have Keystone/Latta as our health insurance broker and United Health Care (UHC) as our new Third Party Administrator (TPA).

Health Reimbursement Arrangement Fund

The Health Reimbursement Arrangement (HRA) Fund is expected to have nearly \$150,000 in cash by the end of the current fiscal year. Due to the expanded options for employees enacted with the change in the health insurance plan, there has been an increase in the use of the HRA funds; however, there is a slight decrease in the budget for fiscal 2013 with estimates for 2014 coming in slightly higher than the 2013 actual projections. The current policy for funding the HRA Fund is that the City will maintain at least \$100,000 in the HRA bank account. When the balance falls below \$100,000, the City will transfer funds from the Health Insurance Fund to bring the balance to \$150,000.

Construction, Flood Mitigation and Bond Funds

The Construction Fund reflects many of the road initiatives the Board of Commissioner requested during the February budget meeting.

The Fund has a total budget of \$10,929,000 which is a decrease of \$6,530,000 or 37.4% from fiscal 2013. As noted earlier, the decrease is in the riverfront grant that is nearing completion. Also included are the final revenues and expenses necessary for the Riverfront Development activities.

This fund also includes the Long Range Enhancement Projects. The funds will come from the General Fund and be used for new sidewalk projects, East End enhancements,

and improvements to the Second Street corridor. The North Green River Road project is also included with funding coming from the Kentucky Transportation Cabinet.

The City of Henderson will be issuing additional bonds on behalf of Henderson Water Utilities (HWU) with HWU reimbursing the City for the repayment of the bonds.

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

The Bond Fund reflects the payment of obligations that are due during the fiscal year. The increase is due to the new bonds that were issued in April 2013 that were used for Henderson Municipal Utilities 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,

A handwritten signature in cursive script, reading "Russell R. Sights".

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, 2012

Christopher P. Morrell *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, 2012. 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, 192 bed Methodist Hospital that is staffed by 204 physicians and 1,307 employees. The facility includes a Level II Neonatal Intensive Care (NICU), birthing center, ICU, 24-hour physician covered ER, and a comprehensive rehabilitation center. Four nursing homes are located in the City as well as a state maintained county health department. Serving the medical needs of Henderson citizens are approximately 75 physicians and 15 dentists.

Recreation and Culture

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



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



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

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



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

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

Government



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

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

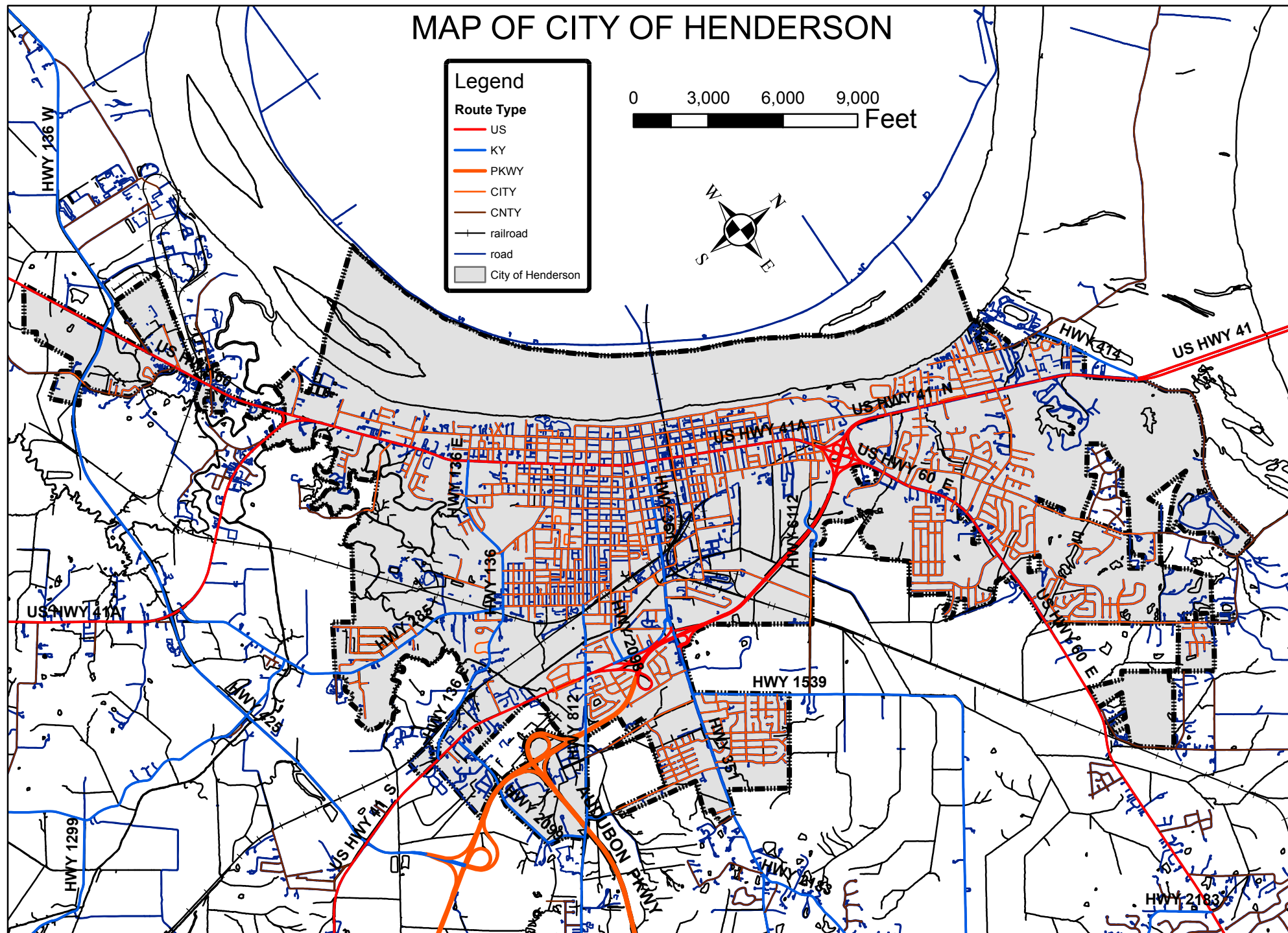
MAP OF CITY OF HENDERSON

Legend

Route Type

- US
- KY
- PKWY
- CITY
- CNTY
- railroad
- road
- City of Henderson

0 3,000 6,000 9,000 Feet



CITY OF HENDERSON, KENTUCKY

DEMOGRAPHIC STATISTICS

LAST TEN FISCAL YEARS

Fiscal Year	(a) Population	(b) Personal Income (thousands of dollars)	(b) Per Capita Income	(c) Median Age	(d) School Enrollment	(b) Unemployment Rate
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%
2012	28,853	902,089	31,265	38.3	7,546	7.6%

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	111,294	7.86%	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	121,608	8.59%	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			2012		
	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax
Methodist Hospital	1	\$ 468,120	11.65%	1	\$ 467,415	11.84%	1	\$ 468,695	11.58%	1	\$ 509,135	12.14%
Henderson County Schools	2	306,117	7.62%	2	321,754	8.15%	2	321,922	7.96%	2	328,197	7.82%
Dana	3	171,968	4.28%	5	133,290	3.38%	5	134,989	3.34%	3	174,305	4.16%
City of Henderson	5	124,433	3.10%	4	161,027	4.08% (b)	4	163,558	4.04% (b)	4	165,130	3.94%
Gibbs	4	152,176	3.79%	3	162,702	4.12%	3	165,136	4.08%	5	162,138	3.87%
Big Rivers	6	84,017	2.09%	6	107,244	2.72%	6	127,353	3.15%	6	119,522	2.85%
Wal-Mart	7	79,145	1.97%	7	80,982	2.05%	7	78,704	1.95%	7	80,826	1.93%
Redbanks	8	69,684	1.73%	8	73,480	1.86%	8	77,667	1.92%	8	79,410	1.89%
Henderson Community College	10	64,076	1.60%	10	64,660	1.64%	9	68,000	1.68%	9	70,761	1.69%
Henderson County	11	-	0.00%	11	-	0.00%	11	-	0.00%	10	67,396	1.61%
State of Kentucky	9	64,760	1.61%	9	68,515	1.74%	10	66,018	1.63%	11	-	0.00%
Total		<u>\$ 1,519,736</u>	<u>37.83%</u>		<u>\$ 1,572,554</u>	<u>39.84%</u>		<u>\$ 1,606,024</u>	<u>39.69%</u>		<u>\$ 1,756,820</u>	<u>41.88%</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>	<u>Fiscal Year</u>									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government										
Administration	15.00	15.00	15.00	12.00 b	11.00	22.00 d	22.00	22.50 e	22.25	22.25
Finance	31.00	31.00	31.00	31.00	33.00 c	32.00	32.00	33.50 e	33.75	33.75
Police										
Officers	57.50	57.50	57.50	57.80	57.80	57.80	57.55	60.75 f	60.75	60.75
Civilians	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
9-1-1 Communications	13.50	14.50	14.50	14.20	15.20	15.20	15.45	15.25	15.25	15.25
Fire										
Firefighters	58.00	58.00	58.00	58.00	58.00	58.00	58.00	58.00	58.00	58.00
Civilians	7.00	7.00	7.00	9.00 b	9.00	2.00 d	2.00	2.00	2.00	2.00
Parks and Recreation	14.00 a	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	13.00
Mass Transit	12.00	12.00	12.00	12.00	12.00	13.00	14.00	14.00	14.00	14.00
Gas System	29.00	30.00	30.00	30.00	27.00	28.00	28.00	28.00	28.00	28.00
Sanitation	20.75	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50
Cemetery	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Public Way Improvement	37.25	37.50	37.50	37.50	37.50	35.50 d	35.50	35.50	35.50	35.50
TOTAL	308.00	307.00	307.00	306.00	305.00	307.00	308.00	313.00	313.00	313.00

Source: Applicable Departments

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

Function / Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Public Way Improvement										
Miles of streets paved	111	111	111	113	113	113	113	113	124	124
Miles of sidewalks	73	73	73	73	73	73	73	73	73	73
Wastewater System										
Miles of sanitary sewers	151	151	206	185	205	205	203	205	200	201
Miles of storm sewers	136	136	136	136	136	136	136	136	136	136
Number of service connections	10,136	10,136	11,156	11,156	10,792	10,793	10,782	10,846	10,884	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
Water System										
Miles of water mains	203	203	223	206	219	222	224	225	225	225
Number of service connections	10,649	10,649	11,156	11,156	10,792	10,793	10,782	10,846	10,844	10,844
Number of fire hydrants	1,087	1,087	939	939	988	1,007	1,020	1,030	1,084	1,095
Maximum daily capacity of plant in 1,000 gallons	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Electric System										
Miles of transmission and primary distribution	206	206	206	208	208	208	208	208	208	208
Number of distribution stations	7	7	7	7	7	7	7	7	7	7
Gas System										
Miles of mains	216	234	236	241	243	244	245	247	249	251
Miles of service lines	*	128	129	129	129	129	129	129	127	125
Number of meters	10,158	10,150	10,095	10,030	10,008	10,000	9,652	9,532	9,470	9,422
Parks and Recreation										
Park acreage	205	210	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	17	17	16	16	16	16	16
Golf courses	1	1	1	1	1	1	1	1	1	1
Soccer fields	4	4	4	4	4	4	4	4	4	4
Walking trails	2	2	2	2	2	2	2	2	2	2
Disc golf holes (a)	-	-	-	-	-	-	9	18	18	18

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

Function / Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Police										
Physical arrests	4,096	5,776	3,827	3,696	3,759	3,793	3,519	3,183	2,615	2,776
Traffic violations	5,304	3,932	2,166	3,086	2,697	2,073	1,458	2,315	2,854	2,455
Parking violations	3,754	5,870	5,746	5,195	3,867	4,492	4,387	2,425	4,075	4,088
Calls for service	29,301	29,179	24,525	25,987	23,600	22,335	17,658	18,582	17,633	17,827
Fire										
Fire	184	160	152	152	152	176	155	124	152	150
Overpressure Rupture, Explosion, Overheat	11	9	8	9	12	13	12	10	9	10
Rescue & Emergency Medical Service	661	801	985	1,029	1,213	1,182	1,246	1,297	1,216	1,513
Hazardous Condition (No Fire)	319	386	399	261	220	165	288	134	153	138
Service Call	54	70	63	62	67	57	74	73	76	66
Good Intent Call	178	178	177	128	141	153	167	144	169	158
False Alarm & False Call	138	146	170	195	188	191	188	204	246	207
Severe Weather & Natural Disaster	-	-	-	-	3	1	12	1	3	1
Special Incident Type	17	9	14	11	1	2	4	-	7	7
Number of inspections performed	109	18	604	709	1,238	1,210	781	733	772	788
Mass Transit										
Number of routes	*	*	*	*	5	5	5	5	5	5
Fixed Route Passengers	*	*	*	*	101,683	108,817	121,058	114,154	138,603	139,321
Para transit Passengers	*	*	*	*	16,653	17,529	17,298	15,736	18,161	16,357
Wheelchair Usage	*	*	*	*	6,728	4,900	4,758	4,729	6,411	7,915
Miles of Service	*	*	*	*	202,885	216,852	222,297	227,937	242,024	222,262
Wastewater System										
Average daily treatment in 1,000 gallons	9,800	9,800	9,800	8,800	10,185	9,970	9,648	9,506	8,979	8,672
Water System										
Average daily consumption in 1,000 gallons	11,836	11,836	11,836	10,500	10,469	8,316	8,034	7,847	7,669	9,030

Source: Applicable Departments

* - Data not available

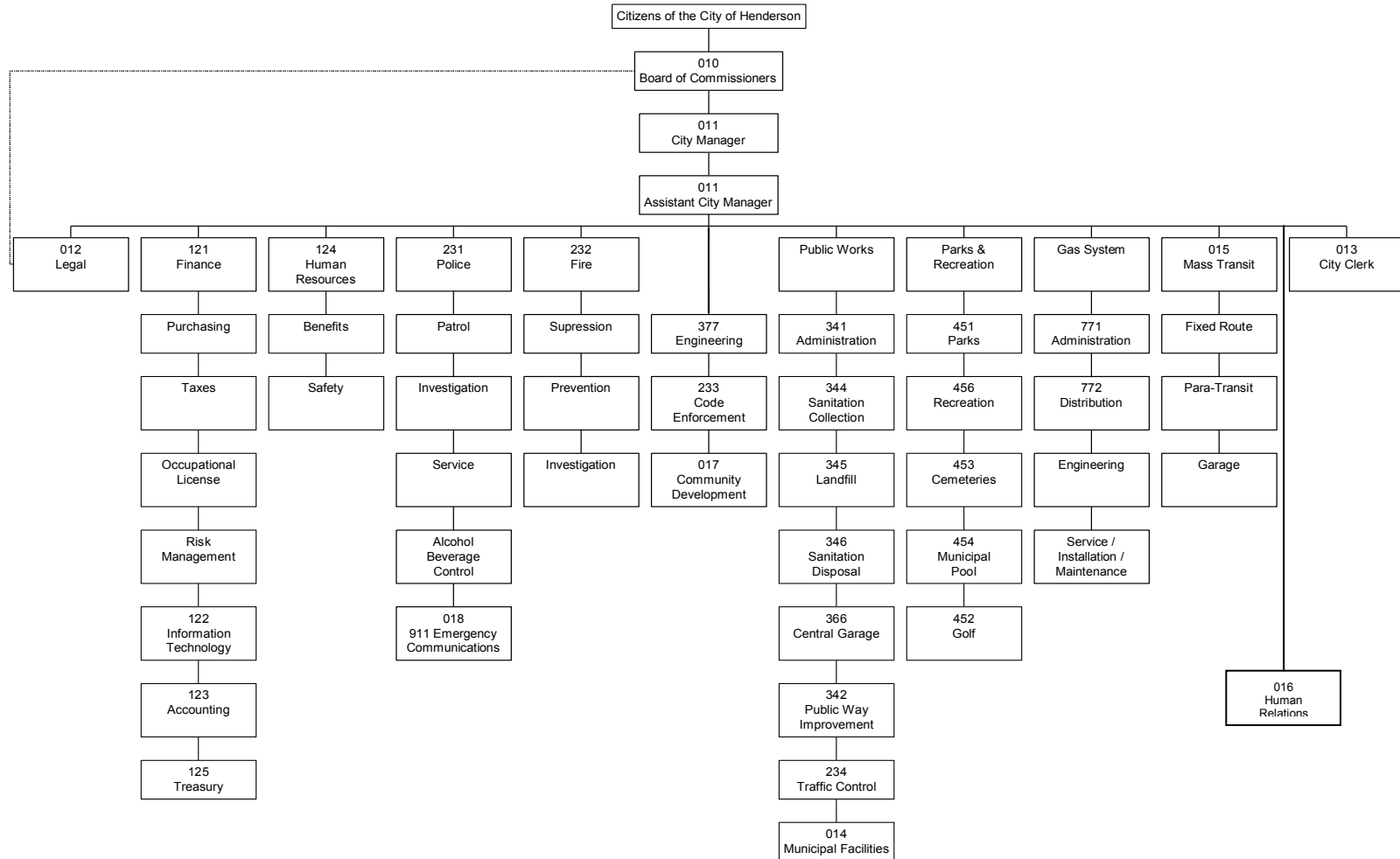
Directory of City Staff

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

Departments

Finance Department	Robert Gunter, Director
Fire Department	Daniel Froehlich, Chief
Gas Department	Owen Reeves, Director
Human Resources Department	Connie Galloway, Director
Mass Transit Department	Pamela Whitter, Director
Parks & Recreation Department	Emily Gilliam, Director
Police Department	John Reed, Jr., Chief
Public Works Department	Brad Mills, Director

City of Henderson, Kentucky





SECTION B

FINANCIAL

INFORMATION

The Budget Process

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

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

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

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

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

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

CITY OF HENDERSON, KY

BUDGET SCHEDULE

FISCAL 2014

- ❖ February 18, 2013 Fiscal 2013 mid-year budget review and discussion of fiscal 2014 budget
- ❖ March 4 – 7, 2013 Meeting with department heads to discuss budget packets and set goals
- ❖ March 4, 2013 Letters go out to agencies for their requests
- ❖ March 8, 2013 Letters go out to sport agencies for their requests
- ❖ April 5, 2013 Agency requests and departmental budgets are returned to the finance department.
- ❖ April 9, 2013 Outside Agency Ad-Hoc Committee meeting
- ❖ April 15, 2013 Sport Agency Applications are due
- ❖ April 15 – 26, 2013 Department head meetings
- ❖ April 23, 2013 Regular commission meeting: agency hearing / appeals
- ❖ April 26, 2013 Quasi-Governmental requests due
- ❖ May 17, 2013 Deliver proposed budget to Board of Commissioners
- ❖ May 21, 2013 Commission work session: discuss budget
- ❖ May 23, 2013 Called commission work session: if necessary
- ❖ June 11, 2013 Regular commission meeting: first reading of budget and public hearing on municipal aid and LGEA funds
- ❖ June 25, 2013 Regular commission meeting: second reading of budget

**Department Head Budget Meeting Schedule
Preliminary Review
For the Week of March 4 - March 8, 2013**

Monday, March 4, 2013 2nd Floor Conference Room	Tuesday, March 5, 2013 2nd Floor Conference Room	Wednesday, March 6, 2013 2nd Floor Conference Room	Thursday, March 7, 2013 2nd Floor Conference Room
8:30 AM - 9:30 AM Police	Fire	Public Works	Parks & Recreation
9:30 AM - 10:30 AM Human Resources	Gas	Codes, Engineering, & CDBG	Clerk
10:30 AM - 11:30 AM City Attorney	City Commission & City Manager	Flood Mitigation and Canoe Creek	Finance
11:30 AM - 12:30 PM	HART		

**Department Head Budget Meeting Schedule
Final Review
For the Weeks of April 15, 2013 - April 26, 2013**

Monday April 15, 2013 2nd Floor Conference Room	Tuesday April 16, 2013 2nd Floor Conference Room	Wednesday April 17, 2013 2nd Floor Conference Room	
8:30 AM - 10:30 AM Police	Fire	Public Works	
10:30 AM - 11:30 AM Human Resources	City Commission & City Manager	Parks & Recreation	
Monday April 22, 2013 2nd Floor Conference Room	Tuesday April 23, 2013 2nd Floor Conference Room	Wednesday April 24, 2013 2nd Floor Conference Room	Thursday April 25, 2013 2nd Floor Conference Room
8:30 AM - 10:30 AM HART	Codes, Engineering, & CDBG	Finance	Final Review
10:30 AM - 11:30 AM Gas	Flood Mitigation and Canoe Creek	Revenue Analysis	

**City of Henderson
Fiscal 2014 Budget Review
Tuesday, May 21, 2013**

5:30 PM - 5:45 PM Revenue Discussion

5:45 PM - 6:15 PM Administration Department
City Commission
City Manager
City Attorney
City Clerk
Human Relations
Community Development
Human Resources
Code Enforcement
Engineering
Adm. - Other

6:15 PM - 6:30 PM Finance Department
Finance Administration
Information Technology
Accounting
Treasury
Finance - Other

6:30 PM - 6:50 PM Dinner Break

6:50 PM - 7:10 PM Fire Department

7:10 PM - 7:30 PM Parks & Recreation Department
Parks
Golf
Pool
Recreation
Cemeteries

7:30 PM - 8:00 PM Police Department
911 Fund
Police Other

8:00 PM - 8:15 PM Break

8:15 PM - 8:45 PM Public Works Department
Public Works Administration
Municipal Facilities
Traffic Control
Central Garage
Public Way Improvement
Sanitation Fund

8:45 PM - 9:15 PM Gas Department
Gas Administration
Gas Distribution

9:15 PM - 9:30 PM HART Department

9:30 PM - 9:45 PM Closing Comments or Questions

R 6

ORDINANCE NO. 20-13

BUDGET AND APPROPRIATION ORDINANCE
FOR THE FISCAL YEAR COMMENCING JULY 1,
2013 AND ENDING JUNE 30, 2014 FOR THE CITY
OF HENDERSON, KENTUCKY

WHEREAS, the City Manager has prepared a proposed Annual Budget for fiscal year commencing July 1, 2013, and ending June 30, 2014, 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 2014 BUDGET</u> <u>APPROPRIATION</u>
GENERAL FUND EXPENDITURE TOTAL	\$22,711,000
TRANSFER TO PWI	777,000
TRANSFER TO MASS TRANSIT	547,000
TRANSFER TO CONSTRUCTION FUND	418,000
TRANSFER TO EMERGENCY COMMUNICATIONS	384,000
TRANSFER TO POLICE & FIRE PENSION	437,000
TRANSFER TO CIVIL SERVICE PENSION	227,000
TRANSFER TO CEMETERY	221,000
TRANSFER TO BOND	778,000
TOTAL GENERAL FUND	\$26,500,000
NATURAL GAS FUND	\$18,908,000
HEALTH REIMBURSEMENT ARRANGEMENTS FUND	\$401,000
CIVIL SERVICE PENSION FUND	\$232,000
POLICE & FIRE PENSION FUND	\$437,000

CEMETERY FUND	\$413,000
HEALTH INSURANCE FUND.....	\$6,692,000
BOND FUND	\$2,999,000
PUBLIC WAY IMPROVEMENT FUND	\$1,563,000
CONSTRUCTION FUND	\$10,929,000
FLOOD MITIGATION FUND.....	\$1,090,000
HART OPERATING FUND	\$1,417,000
SANITATION FUND	\$3,132,000
EMERGENCY COMMUNICATIONS FUND	\$1,107,000
COMMUNITY DEVELOPMENT FUND	\$362,000
HOME FUND	\$264,000
POLICE INVESTIGATION FUND.....	\$58,000

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, 2013.

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

On roll call the vote stood:

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

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

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

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

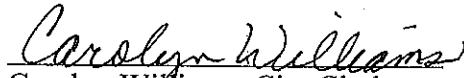
Commissioner Pruitt:	<u>AYE</u>	Commissioner Hite:	<u>AYE</u>
Commissioner Davis:	<u>AYE</u>	Mayor Austin:	<u>AYE</u>
Commissioner Mills:	<u>AYE</u>		

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

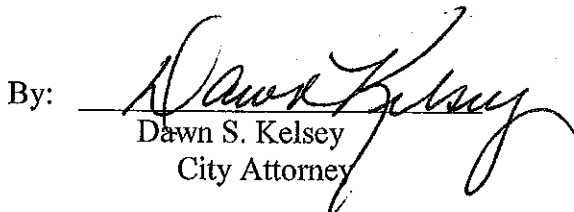

Steve Austin, Mayor

June 25, 2013
Date

ATTEST:


Carolyn Williams, City Clerk

APPROVED AS TO FORM AND
LEGALITY THIS 5th DAY OF
JUNE, 2013.

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 eight 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 2014, the nonmajor governmental funds of the City will consist of seven (7) special revenue funds as described below.

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

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

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

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

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

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

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

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

2) Proprietary Funds

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

Enterprise Funds

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

- **Gas Fund**

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

- **Sanitation Fund**

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

Internal Service Fund

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

3) Fiduciary Funds

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

Civil Service Pension Fund

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

Police and Fire Pension Fund

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

Health Reimbursement Arrangement (HRA) Plan Fund

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

Flood Mitigation – The Flood Mitigation Fund accounts for the federal, state, and local funds set aside to address flooding in Henderson County. This is a joint venture between the City of Henderson and Henderson County and will have a separate audit; however, it is included in the City of Henderson's fiscal 2014 budget.

Financial Policies

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

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

Budgetary Policies

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

Revenue Policies

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

Expenditure Policies

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

Reserve Policies

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

Debt Policies

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

Investment and Cash Management Policies

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

Financial Reporting Policies

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

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

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

Summary of Outstanding Debt

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

Description of Outstanding Debt

General Obligation Bonds – Series 2007

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

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

General Obligation Bonds – Series 2010A

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

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

General Obligation Bonds – Series 2010B

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

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

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

General Obligation Bonds – Series 2011A

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

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

General Obligation Bonds – Series 2012A

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

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

General Obligation Bonds – Series 2013A

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

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

Computation of Legal Debt Margin

Debt margin is a calculation based on the assessed value of property located within the City limits. The debt limit is established by Kentucky state statute and is limited to 20% of assessed value. The City's legal debt margin at April 23, 2013 was approximately \$100.97 million. The calculation of constitutional and statutory limitation on indebtedness can be found on page B-25.

Bond Rating

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

	\$5,230,000 General Obligation Bonds Series 2007 3.625% - 4.000%			\$10,125,000 General Obligation Bonds Series 2010A Build America Taxable Bonds 1.000% - 5.500%				
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	IRS DIRECT PAY	NET INTEREST	TOTAL
2013 - 14	\$ 275,000.00	\$ 145,050.00	\$ 420,050.00	\$ 425,000.00	\$ 386,630.00	\$ (135,320.49)	\$ 251,309.51	\$ 676,309.51
2014 - 15	285,000.00	135,012.50	420,012.50	430,000.00	380,107.50	(133,037.62)	247,069.88	677,069.88
2015 - 16	300,000.00	124,467.50	424,467.50	435,000.00	372,210.00	(130,273.50)	241,936.50	676,936.50
2016 - 17	310,000.00	113,217.50	423,217.50	440,000.00	362,800.00	(126,980.00)	235,820.00	675,820.00
2017 - 18	325,000.00	101,592.50	426,592.50	450,000.00	351,440.00	(123,004.00)	228,436.00	678,436.00
2018 - 19	335,000.00	89,242.50	424,242.50	455,000.00	338,315.00	(118,410.25)	219,904.75	674,904.75
2019 - 20	350,000.00	76,512.50	426,512.50	465,000.00	323,585.00	(113,254.75)	210,330.25	675,330.25
2020 - 21	360,000.00	62,950.00	422,950.00	480,000.00	306,440.00	(107,254.00)	199,186.00	679,186.00
2021 - 22	185,000.00	49,000.00	234,000.00	490,000.00	287,155.00	(100,504.25)	186,650.75	676,650.75
2022 - 23	195,000.00	41,600.00	236,600.00	505,000.00	266,000.00	(93,100.00)	172,900.00	677,900.00
2023 - 24	200,000.00	33,800.00	233,800.00	520,000.00	242,670.00	(84,934.50)	157,735.50	677,735.50
2024 - 25	210,000.00	25,800.00	235,800.00	535,000.00	215,737.50	(75,508.12)	140,229.38	675,229.38
2025 - 26	215,000.00	17,400.00	232,400.00	555,000.00	185,762.50	(65,016.87)	120,745.63	675,745.63
2026 - 27	220,000.00	8,800.00	228,800.00	575,000.00	154,687.50	(54,140.62)	100,546.88	675,546.88
2027 - 28	-	-	-	600,000.00	122,375.00	(42,831.24)	79,543.76	679,543.76
2028 - 29	-	-	-	620,000.00	88,825.00	(31,088.74)	57,736.26	677,736.26
2029 - 30	-	-	-	640,000.00	54,175.00	(18,961.24)	35,213.76	675,213.76
2030 - 31	-	-	-	665,000.00	18,287.50	(6,400.62)	11,886.88	676,886.88
2031 - 32	-	-	-	-	-	-	-	-
2032 - 33	-	-	-	-	-	-	-	-
	\$ 3,765,000.00	\$ 1,024,445.00	\$4,789,445.00	\$ 9,285,000.00	\$4,457,202.50	\$ (1,560,020.81)	\$ 2,897,181.69	\$12,182,181.69

	\$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%			\$9,995,000 General Obligation Bonds Series 2012A 1.000% - 3.400%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2013 - 14	\$ 285,000.00	\$ 74,673.74	\$ 359,673.74	\$ 85,000.00	\$ 61,266.26	\$ 146,266.26	\$ 415,000.00	\$ 232,407.50	\$ 647,407.50
2014 - 15	285,000.00	68,973.74	353,973.74	85,000.00	60,331.26	145,331.26	420,000.00	228,232.50	648,232.50
2015 - 16	295,000.00	63,173.74	358,173.74	85,000.00	58,971.26	143,971.26	425,000.00	223,370.00	648,370.00
2016 - 17	300,000.00	57,223.74	357,223.74	85,000.00	57,271.26	142,271.26	435,000.00	216,257.50	651,257.50
2017 - 18	315,000.00	50,758.75	365,758.75	90,000.00	55,521.26	145,521.26	440,000.00	207,507.50	647,507.50
2018 - 19	315,000.00	42,962.50	357,962.50	90,000.00	53,631.26	143,631.26	450,000.00	198,607.50	648,607.50
2019 - 20	320,000.00	34,231.26	354,231.26	95,000.00	51,453.76	146,453.76	460,000.00	189,507.50	649,507.50
2020 - 21	330,000.00	24,881.26	354,881.26	95,000.00	48,841.26	143,841.26	470,000.00	180,207.50	650,207.50
2021 - 22	190,000.00	16,843.75	206,843.75	100,000.00	45,916.26	145,916.26	480,000.00	170,407.50	650,407.50
2022 - 23	195,000.00	10,465.63	205,465.63	100,000.00	42,916.26	142,916.26	490,000.00	159,488.75	649,488.75
2023 - 24	205,000.00	3,587.50	208,587.50	105,000.00	39,775.63	144,775.63	500,000.00	147,420.00	647,420.00
2024 - 25	-	-	-	110,000.00	36,347.50	146,347.50	515,000.00	134,217.50	649,217.50
2025 - 26	-	-	-	110,000.00	32,580.00	142,580.00	530,000.00	119,580.00	649,580.00
2026 - 27	-	-	-	115,000.00	28,300.00	143,300.00	545,000.00	103,720.00	648,720.00
2027 - 28	-	-	-	120,000.00	23,600.00	143,600.00	565,000.00	87,070.00	652,070.00
2028 - 29	-	-	-	125,000.00	18,700.00	143,700.00	580,000.00	69,532.50	649,532.50
2029 - 30	-	-	-	130,000.00	13,600.00	143,600.00	600,000.00	50,870.00	650,870.00
2030 - 31	-	-	-	135,000.00	8,300.00	143,300.00	620,000.00	31,195.00	651,195.00
2031 - 32	-	-	-	140,000.00	2,800.00	142,800.00	640,000.00	10,560.00	650,560.00
2032 - 33	-	-	-	-	-	-	-	-	-
	\$ 3,035,000.00	\$ 447,775.61	\$ 3,482,775.61	\$ 2,000,000.00	\$ 740,123.23	\$ 2,740,123.23	\$ 9,580,000.00	\$ 2,760,158.75	\$ 12,340,158.75

	\$9,730,000 General Obligation Bonds Series 2013A 0.300% - 2.750%			TOTAL		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	NET INTEREST	TOTAL
2013 - 14	\$ 410,000.00	\$ 202,712.86	\$ 612,712.86	\$ 1,895,000.00	\$ 967,419.87	\$ 2,862,419.87
2014 - 15	405,000.00	206,275.00	611,275.00	1,910,000.00	945,894.88	2,855,894.88
2015 - 16	410,000.00	198,125.00	608,125.00	1,950,000.00	910,044.00	2,860,044.00
2016 - 17	420,000.00	189,825.00	609,825.00	1,990,000.00	869,615.00	2,859,615.00
2017 - 18	430,000.00	181,325.00	611,325.00	2,050,000.00	825,141.01	2,875,141.01
2018 - 19	440,000.00	172,625.00	612,625.00	2,085,000.00	776,973.51	2,861,973.51
2019 - 20	445,000.00	163,775.00	608,775.00	2,135,000.00	725,810.27	2,860,810.27
2020 - 21	455,000.00	154,775.00	609,775.00	2,190,000.00	670,841.02	2,860,841.02
2021 - 22	465,000.00	145,575.00	610,575.00	1,910,000.00	614,393.26	2,524,393.26
2022 - 23	475,000.00	136,175.00	611,175.00	1,960,000.00	563,545.64	2,523,545.64
2023 - 24	485,000.00	126,575.00	611,575.00	2,015,000.00	508,893.63	2,523,893.63
2024 - 25	495,000.00	116,775.00	611,775.00	1,865,000.00	453,369.38	2,318,369.38
2025 - 26	505,000.00	106,459.38	611,459.38	1,915,000.00	396,765.01	2,311,765.01
2026 - 27	515,000.00	95,621.88	610,621.88	1,970,000.00	336,988.76	2,306,988.76
2027 - 28	525,000.00	83,587.50	608,587.50	1,810,000.00	273,801.26	2,083,801.26
2028 - 29	540,000.00	70,275.00	610,275.00	1,865,000.00	216,243.76	2,081,243.76
2029 - 30	555,000.00	55,893.75	610,893.75	1,925,000.00	155,577.51	2,080,577.51
2030 - 31	570,000.00	40,425.00	610,425.00	1,990,000.00	91,806.88	2,081,806.88
2031 - 32	585,000.00	24,543.75	609,543.75	1,365,000.00	37,903.75	1,402,903.75
2032 - 33	600,000.00	8,250.00	608,250.00	600,000.00	8,250.00	608,250.00
	\$ 9,730,000.00	\$ 2,479,594.12	\$ 12,209,594.12	\$ 37,395,000.00	\$ 10,349,278.40	\$ 47,744,278.40

CITY OF HENDERSON
DIRECT and OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of JUNE 30, 2012

Governmental Unit	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (a)</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Henderson County Schools (c)	\$ 18,639,812	52.42% (b)	\$ 9,770,989
Henderson County (d)			
Henderson County Public Properties Corp.	4,870,000	52.42% (b)	\$ 2,552,854
Subtotal, overlapping debt			\$ 12,323,843
City direct debt			<u>29,125,000</u>
Total direct and overlapping debt			<u><u>\$ 41,448,843</u></u>

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

- a) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within Henderson's boundaries and dividing it by each unit's total taxable assessed value.
- b) Determined by the ratio of assessed valuation of property subject to taxation in the City of Henderson to the value of property in the overlapping units.
- c) Obtained from audit of the Henderson County Board of Education for fiscal year 2012.
- d) Obtained from the Henderson County Treasurer's Office, does not include Judicial Center.

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

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

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									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Bonded										
General bonded debt outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,230	\$ 5,005	\$ 4,775	\$ 18,000	\$ 29,125
Other bonded debt	-	-	-	-	-	-	-	1,584	-	-
Total	-	-	-	-	-	5,230	5,005	6,359	18,000	29,125
Estimated actual property value	\$ 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	\$ 1,771,067
Percentage of estimated actual property value	0%	0%	0%	0%	0%	0.35%	0.31%	0.39%	1.03%	1.64%
Population	27,447	27,502	27,542	27,666	27,666	27,768	27,768	27,933	28,757	28,853
Per capita	-	-	-	-	-	\$ 188	\$ 180	\$ 228	\$ 626	\$ 1,009
Less: Amounts set aside to repay general debt	-	-	-	-	-	-	269	1,018	918	1,131
Total net debt applicable to debt limit	-	-	-	-	-	\$ 5,230	\$ 4,736	\$ 5,341	\$ 17,082	\$ 27,994
Debt Limit	\$ 79,229	\$ 81,108	\$ 84,424	\$ 87,125	\$ 91,271	\$ 100,736	\$ 105,167	\$ 107,144	\$ 107,909	\$ 109,530
Total net debt applicable to limit	\$ 5,202	\$ 4,649	\$ 4,855	\$ 4,555	\$ 4,535	\$ 7,508	\$ 6,856	\$ 7,524	\$ 18,000	\$ 29,125
Legal Debt Limit a)	\$ 74,027	\$ 76,459	\$ 79,569	\$ 82,570	\$ 86,736	\$ 93,228	\$ 98,311	\$ 99,620	\$ 89,909	\$ 80,405
Legal Debt Margin b)	\$ 74,027	\$ 76,459	\$ 79,569	\$ 82,570	\$ 86,736	\$ 87,998	\$ 93,575	\$ 94,279	\$ 72,827	\$ 52,411
Legal debt margin as a percentage of the debt limit	100%	100%	100%	100%	100%	94.4%	95.2%	94.6%	81.0%	65.2%

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

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

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

CITY OF HENDERSON, KENTUCKY
CALCULATION OF CONSTITUTIONAL AND STATUTORY LIMITATION ON INDEBTEDNESS
AS OF APRIL 23, 2013

Calculation of Constitutional and Statutory Limitation on Indebtedness of Issuer:

The value of all taxable property within the jurisdictional bounds of the Issuer pursuant to the most recent certified assessment of the PVA Administrative Support Branch of the Department of Local Government of the Commonwealth of Kentucky dated as of January 1, 2012:	\$ 1,386,298,395
x The percentage limitation applicable to such property pursuant to Section 158 of the Kentucky Constitution and Section 66.041 of the Kentucky Revised Statutes (the "KRS"):	10.00%
= The maximum indebtedness that may be incurred by the Issuer as of the date hereof:	<u>\$ 138,629,840</u>

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

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

(a) Assistance Agreement B94-03 with Kentucky Infrastructure Authority ("2005 KIA Loan")	\$ 2,334,090
(b) Water and Sewer Revenue Bonds, Series 2004 ("2004 W&S Bonds")	1,160,000
(c) 2005 Kentucky Area Development District Loan ("2005 KADD Loan")	1,940,000
(d) Water and Sewer Revenue Bonds, Series 2006A ("2006A W&S Bonds")	3,725,000
(e) General Obligation Bonds, Series 2007	3,765,000
(f) General Obligation Bonds, Series 2010A (Build America Bonds)	9,285,000
(g) General Obligation Bonds, Series 2010B	3,035,000
(h) General Obligation Bonds, Series 2011A	2,000,000
(i) Electric System Revenue Bonds, Series 2011A ("2011A ESR Bonds")	10,930,000
(j) Electric System Revenue Bonds, Series 2011B ("2011B ESR Bonds")	3,520,000
(k) General Obligation Bonds, Series 2012A	9,580,000
(l) General Obligation Bonds, Series 2013A	<u>9,995,000</u>
Total outstanding principal balance of all bonds, notes, commercial paper and other instruments:	<u>\$ 61,269,090</u>

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

(a) Obligations issued in anticipation of the levy or collection of special assessments which are payable solely from those assessments or are otherwise self-supporting obligations:	\$ -
(b) Obligations issued in anticipation of the collection of current taxes or revenues for the fiscal year which are payable within that fiscal year:	-
(c) Obligations, which are not self-supporting obligations, issued after July 15, 1996, by any instrumentality of the issuer created for the purpose of financing public projects for which there has been no pledge to the payment of debt charges of any tax of the issuer or for which there is no covenant by the issuer to collect or levy a tax to pay debt charges:	-
(d) Self-supporting obligations and other obligations for which there has been no pledge to the payment of debt charges of any tax of the issuer or for which there is no covenant by the issuer to collect or levy a tax to pay debt charges:	-
(i) 2005 KIA Loan	\$ (2,334,090)
(ii) 2004 W&S Bonds	(1,160,000)
(iii) 2005 KADD Loan	(1,940,000)
(iv) 2006A W&S Bonds	(3,725,000)
(v) 2011A ESR Bonds	(10,930,000)
(vi) 2011B ESR Bonds	<u>(3,520,000)</u>
Subtotal	(23,609,090)
(e) Obligations issued to pay costs of public projects to the extent they are issued in anticipation of the receipt of, and are payable as to principal from, federal or state grants within that fiscal year:	-
(f) Leases entered into under KRS 65.940 to 65.956 which are not tax-supported leases:	-
(g) Bonds issued in the case of an emergency, when the public health or safety should so require:	-
(h) Bonds issued to fund a floating indebtedness:	-
Net Indebtedness subject to Constitutional Limit Pursuant to Section 158 of the Kentucky Constitution and KRS 66.041:	<u>\$ 37,660,000</u>
Legal Debt Margin (Maximum Permitted Indebtedness Less Net Indebtedness Subject to Constitutional Limit)	<u>\$ 100,969,840</u>

Total Authorized Positions by Fund

	Fiscal Year			Fiscal Year			Fiscal Year		
	2012	2013	2014	2012	2013	2014	2012	2013	2014
	Full-Time			Part-Time			Temporary/Seasonal/On-Call/Reserve		
General Fund									
Administration	23.25	24.00	23.00	2.00	1.00	1.00	0.00	0.00	0.00
Finance	32.75	33.00	33.00	4.00	4.00	4.00	0.00	0.00	0.00
Fire	60.00	60.00	61.00	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	20.00	20.00
Police	68.75	68.75	69.75	5.00	5.00	5.00	3.00	3.00	3.00
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	222.50	223.50	13.00	12.00	12.00	24.00	23.00	23.00
Gas System	28.00	27.00	26.00	0.00	0.00	0.00	3.00	3.00	2.00
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	2.00
Communications	15.25	15.25	15.25	0.00	0.00	0.00	4.00	4.00	4.00
GRAND TOTAL	313.00	313.00	313.00	15.00	14.00	14.00	32.00	31.00	32.00

Administration Department

PERSONNEL SCHEDULE City Manager	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>011</u>			
City Manager	1	1	1
Assistant City Manager	1	1	1
Executive Assistant	1	1	1
Administrative Secretary	1	1	1
	4	4	4

PERSONNEL SCHEDULE City Attorney	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>012</u>			
City Attorney	1	1	1
Staff Attorney	1	1	1
Legal Secretary	1	1	1
	3	3	3

PERSONNEL SCHEDULE City Clerk	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>013</u>			
City Clerk	1	1	1
	1	1	1

PERSONNEL SCHEDULE Human Relations	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>016</u>			
Executive Director, Human Rights Commission	1	1	1
	1	1	1

PERSONNEL SCHEDULE Community Development	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>017</u>			
Code Administrator	0.3	0.3	0.3
Community Development Specialist	1	1	1
	1.3	1.3	1.3

Administration Department

PERSONNEL SCHEDULE Human Resources	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>124</u>			
Director, Human Resources	1	1	1
Human Resources Specialist	1	1	1
Human Resources Assistant	1	1	1
Safety & Training Coordinator	2	2	1
Benefits Coordinator	1	1	1
Administrative Technician (Shared with Finance)	0.25	0	0
	6.25	6	5.00

PERSONNEL SCHEDULE Code Enforcement	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>233</u>			
Code Administrator	0.7	0.7	0.7
Code Inspector, Senior	1	1	1
Administrative Secretary	1	0	0
Development Liaison	0	1	1
Code Inspector	2	2	2
Secretary	0	1	1
Office Assistant (Part-time)	2	1	1
	6.7	6.7	6.7

PERSONNEL SCHEDULE Engineering	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>377</u>			
Engineer	1	1	1
Engineering Assistant	1	1	1
	2	2	2

Finance Department

PERSONNEL SCHEDULE Finance Administration	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>121</u>			
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Administrative Secretary	1	1	1
Administrative Clerk	1	1	1
Occupational Tax Representative, Senior	1	1	1
Occupational Tax Representative, (Part-time)	1	1	1
Administrative Technician (Shared with H.R.)	0.25	0.25	0
Account Technician, Senior	0	0	0.25
	6.25	6.25	6.25

PERSONNEL SCHEDULE Information Technology	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>122</u>			
Information Systems Manager	1	1	1
Application Development Supervisor	1	1	1
Programmer / Analyst	1	1	1
Personal Computer Support Specialist	1	1	1
Network Administrator	1	1	1
I.T. Operations Technician	1	1	1
	6	6	6

Finance Department

PERSONNEL SCHEDULE Accounting	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>123</u>			
Accounting Manager	1	1	1
Account Technician	2	2	2
Utility Billing Supervisor	1	1	1
Utilities Servicer	3	3	3
Meter Reader	4	4	4
Meter Reader (Part-time)	1	1	1
	12	12	12

PERSONNEL SCHEDULE Treasury	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>125</u>			
HWU Accounting Manager	1	0	0
Treasury Supervisor	0	1	1
Revenue Supervisor	1	1	1
Account Technician, Senior	1	1.75	1.75
Account Technician	1	1	1
Account Representative	5	5	5
Account Representative (Part-time)	2	2	2
Office Assistant/Switchboard	1	1	1
Administrative Technician (Shared with H.R.)	0.5	0	0
	12.5	12.75	12.75

Fire Department

PERSONNEL SCHEDULE Fire <u>232</u>	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
Fire Chief	1	1	1
Assistant Fire Chief	3	3	3
Fire Captain	3	3	4
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	61

Parks and Recreation Department

PERSONNEL SCHEDULE Parks	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>451</u>			
Parks and Cemeteries Superintendent	0.5	0.5	0.5
Grounds / Maintenance Worker	4	4	4
Landscape Technician	2	2	2
	6.5	6.5	6.5

PERSONNEL SCHEDULE Golf	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>452</u>			
Golf Course Maintenance Worker	1	1	1
Seasonal Grounds / Maintenance Worker	3	2	2
	4	3	3

PERSONNEL SCHEDULE Municipal Pool	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>454</u>			
Recreation Program Manager	0.25	0.25	0.25
Head Lifeguard	1	1	1
Senior Lifeguard	1	1	1
Lifeguard	12	12	12
Cashier	2	2	2
Concession Worker	2	2	2
	18.25	18.25	18.25

PERSONNEL SCHEDULE Recreation	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>456</u>			
Director, Parks and Recreation	1	1	1
Recreation Program Manager	0.75	0.75	0.75
Secretary, Senior	0.5	0.5	0.5
Recreation Facilities Supervisor	1	1	1
Recreation Center Worker	1	1	1
Recreation Center Worker (Part-time)	2	2	2
Custodial Worker	1	1	1
	7.25	7.25	7.25

Police Department

PERSONNEL SCHEDULE Police	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>231</u>			
Police Chief	1	1	1
Deputy Police Chief	1	1	1
Police Major	1.75	1.75	1.75
Police Lieutenant	3	3	3
Police Sergeant	6	6	6
Police Detective	6	6	6
Police Officer	39	39	42
Police Officer (COPS Grant)	3	3	0
Reserve Police Officer	3	3	3
Parking Enforcement Officer	1	1	1
School Crossing Guard	5	5	5
System Administrator	1	1	2
Administrative Secretary	1	1	1
Secretary, Senior	1	1	1
Secretary	2	2	2
Data Entry Operator	1	1	1
Office Assistant	1	1	1
	76.75	76.75	77.75

Public Works Department

PERSONNEL SCHEDULE Public Works Administration	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>341</u>			
Public Works Director	1	1	1
Secretary, Senior	0.5	0.5	0.5
	1.5	1.5	1.5

PERSONNEL SCHEDULE Municipal Facilities	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>014</u>			
Municipal Facilities Superintendent	1	1	1
Secretary, Senior	0.5	0.5	0.5
Municipal Facilities Worker, Senior	1	1	1
Municipal Facilities Worker	2	2	2
Municipal Facilities Assistant	2	2	2
	6.5	6.5	6.5

PERSONNEL SCHEDULE Traffic Control	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>234</u>			
Street Superintendent	0.25	0.25	0.25
Secretary, Senior	0.5	0.5	0.5
Equipment Operator, Senior	2	2	2
Crew Worker, Senior	1	1	1
Crew Worker	3	3	3
	6.75	6.75	6.75

PERSONNEL SCHEDULE Central Garage	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>366</u>			
Garage Superintendent	1	1	1
Account Clerk	1	1	1
Vehicle Mechanic	5	5	5
Vehicle Servicer	1	1	1
Vehicle Servicer Helper	1	1	1
	9	9	9

Gas Department

PERSONNEL SCHEDULE Gas Administration	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>771</u>			
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	0	0
	5	4	4

PERSONNEL SCHEDULE Gas Distribution			
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>772</u>			
Gas Distribution Engineer	1	1	1
Gas Distribution Superintendent	1	1	1
Gas Technical Supervisor	1	1	1
Secretary	1	1	1
Maintenance Welder	1	1	1
Gas Construction Supervisor	1	1	1
Gas Distribution Crew Leader	3	3	3
Gas Servicer	2	2	2
Gas Measurement Technician, Senior	1	1	0
Inventory Control Technician	1	1	1
Equipment Operator, Senior	3	0	0
Gas System Equipment Operator	0	3	3
Gas Measurement Technician	1	1	1
Gas Distribution Technician	3	3	3
Gas System Worker	3	3	3
Seasonal Gas System Worker	3	3	2
	26	26	24

Cemetery Fund

PERSONNEL SCHEDULE Cemeteries	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>453</u>			
Parks and Cemeteries Superintendent	0.5	0.5	0.5
Equipment Operator	2	2	2
Secretary, Senior	0.5	0.5	0.5
Grounds / Maintenance Worker	1	1	1
	4	4	4

Public Way Improvement (PWI) Fund

PERSONNEL SCHEDULE Public Way Improvement	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>342</u>			
Street Superintendent	0.75	0.75	0.75
Heavy Equipment Operator, Senior	1	1	1
Heavy Equipment Operator	2	2	2
Crew Worker, Senior	3	3	3
Crew Worker	5	5	5
	11.75	11.75	11.75

Henderson Area Rapid Transit (HART) Fund

PERSONNEL SCHEDULE HART	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>015</u>			
Mass Transit Director	1	1	1
Transit Supervisor	1	1	1
Office Assistant	1	1	1
Bus / Vehicle Mechanic	1	1	1
Bus Operator	9	9	9
Bus Operator (Part-time)	2	2	2
Bus Operator (On-Call)	1	1	1
Bus Preventive Maintenance Technician	1	1	1
	17	17	17

Sanitation Fund

PERSONNEL SCHEDULE Sanitation Collection	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>344</u>			
Sanitation Superintendent	0.5	0.5	0.5
Secretary, Senior	0.5	0.5	0.5
Equipment Operator	4	4	4
Sanitation Worker, Senior	2	2	2
Sanitation Worker	7	7	7
Seasonal Sanitation Worker	0	0	2
	14	14	16

PERSONNEL SCHEDULE Landfill	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>345</u>			
Sanitation Superintendent	0.5	0.5	0.5
Heavy Equipment Operator	3	3	3
Scale Operator	0.25	0.25	0.25
	3.75	3.75	3.75

PERSONNEL SCHEDULE Transfer Station	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>346</u>			
Scale Operator	0.75	0.75	0.75
	0.75	0.75	0.75

911 Fund

PERSONNEL SCHEDULE 911	Authorized Positions		
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<u>018</u>			
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, 2013

<u>Grade</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
1	17,838.26	21,406.61	25,865.05
2	18,894.23	22,671.95	27,395.79
3	19,949.08	23,938.45	28,926.57
4	21,005.06	25,204.91	30,456.18
5	22,059.88	26,471.39	31,986.95
6	23,113.55	27,737.87	33,515.42
7	24,170.67	29,004.37	35,047.31
8	25,224.36	30,269.68	36,575.78
9	26,280.34	31,536.18	38,106.55
10	27,335.16	32,802.66	39,637.30
11	28,391.12	34,067.97	41,165.77
12	29,445.96	35,335.60	42,696.54
13	30,500.80	36,600.96	44,226.15
13.5	33,090.97	38,657.99	44,226.15
14	31,556.78	37,867.45	45,758.07
15	32,611.59	39,133.92	47,285.39
15.5	33,800.27	40,543.40	47,285.39
16	33,666.42	40,399.27	48,816.13
17	34,722.40	41,665.74	50,346.91
18	35,777.24	42,932.22	51,877.66
19	36,832.07	44,198.70	53,407.29
20	37,886.89	45,465.18	54,935.77
21	38,942.86	46,731.67	56,467.66
22	39,997.67	47,997.00	57,996.13
23	41,052.52	49,263.47	59,526.88
24	42,108.50	50,529.96	61,057.65
25	43,163.33	51,795.29	62,587.26
26	44,219.29	53,062.91	64,116.88
27	45,272.98	54,771.01	65,646.49
28	46,330.09	55,594.74	67,178.41
29	47,383.78	56,861.20	68,705.72
30	48,440.89	58,127.70	70,238.80
31	49,494.56	59,393.04	71,767.25
32	50,550.54	60,659.50	73,298.02
33	51,605.38	61,925.99	74,827.63
34	52,659.06	63,192.48	76,356.09
35	53,716.18	64,458.95	77,888.01
36	54,769.85	65,724.30	79,417.61
37	55,826.97	66,991.92	80,948.37
38	56,880.66	68,257.26	82,477.99
39	57,936.64	69,522.59	84,007.62
40	58,991.45	70,790.22	85,537.23
41	60,046.29	72,055.56	87,066.85
42	61,102.28	73,322.04	88,598.75
43	62,157.10	74,588.53	90,127.21
44	63,213.07	75,854.99	91,659.12
45	64,267.89	77,120.33	93,187.60
46	65,322.74	78,386.81	94,718.36
47	66,377.56	79,653.29	96,249.10
48	67,432.38	80,919.76	97,776.45
49	68,488.37	82,186.26	99,308.35
50	69,543.19	83,451.59	100,837.96

City of Henderson, Kentucky

Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
A			
0301	7	Account Clerk	N
0306	9	Account Representative	N
0304	11	Account Technician	N
0305	14	Account Technician, Senior	N
0318	33	Accounting Manager	E
0307	9	Administrative Clerk	N
0063	14	Administrative Secretary	N
0229	31	Application Development Supervisor	E
0319	33	Assistant Finance Director	E
1110	27	Assistant Fire Chief	N
B			
0062	14	Benefits Coordinator	N
3701	10	Bus Operator	N
4204	10	Bus Preventive Maintenance Technician	N
4210	15	Bus/Vehicle Mechanic	N
C			
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
4003	6	Crew Worker	N
4004	9	Crew Worker, Senior	N
6000	3	Custodial Worker	N
D			
0201	8	Data Entry Operator	N
1016	35	Deputy Police Chief	E
1203	16	Development Liaison	N
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
E			
2310	31	Engineer	E
2302	24	Engineering Assistant	E
3104	13	Engineering Technician	N
4040	9	Equipment Operator	N
4041	11	Equipment Operator, Senior	N
0010	17	Executive Assistant	N
8020	21	Executive Director, Human Relations Commission	E

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
F			
1106	20	Fire Captain	N
1120	43	Fire Chief	E
1103	15.5	Fire Driver - Engineer	N
1104	18	Fire Lieutenant	N
1102	13.5	Firefighter	N
1100	13.5	Firefighter-In-Training (hrly)	N
1101	13.5	Firefighter-In-Training (shift)	N
G			
4106	28	Garage Superintendent	E
3004	21	Gas Construction Supervisor	N
3002	17	Gas Distribution Crew Leader	N
3008	33	Gas Distribution Engineer	E
3006	30	Gas Distribution Superintendent	E
3000	10	Gas Distribution Technician	N
3101	11	Gas Measurement Technician	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
4006	9	Golf Course Maintenance Worker	N
4000	5	Grounds/Maintenance Worker	N
H			
4043	14	Heavy Equipment Operator	N
4044	15	Heavy Equipment Operator, Senior	N
0508	12	Human Resources Assistant	N
0510	17	Human Resources Specialist	N
0063	14	HWU Administrative Assistant	N
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
4329	30	HWU Construction Superintendent	E
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
4307	20	HWU Safety & Training Coordinator	N
4300	1	HWU Seasonal Position	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
0060	9	HWU Secretary	N
0061	11	HWU Secretary, Senior	N
4318	35	HWU Treatment Manager	E
4313	10	HWU Utility Locator	N
4302	17	HWU Utility System Crew Leader	N
4304	17	HWU Utility System Specialist	N
4311	30	HWU Utility System Superintendent	E
4312	9	HWU Utility System Worker I	N
4315	11	HWU Utility System Worker II	N
4319	14	HWU Utility System Worker III	N
4334	21	HWU Wastewater Treatment Operator Chief	N
4330	10	HWU Wastewater Treatment Operator I	N
4326	16	HWU Wastewater Treatment Operator II	N
4354	15	HWU Water Quality Specialist	N
4333	21	HWU Water Treatment Operator Chief	N
4321	10	HWU Water Treatment Operator I	N
4324	16	HWU Water Treatment Operator II	N
3100	16	HWU Welder/Fabricator	N
I			
0231	33	Information Systems Manager	E
0210	13	Information Technology Operations Technician	N
0302	10	Inventory Control Technician	N
L			
4007	7	Landscape Technician	N
0064	13	Legal Secretary	N
M			
3100	16	Maintenance Welder	N
3304	9	Meter Reader	N
6102	8	Municipal Facilities Assistant	N
6110	31	Municipal Facilities Superintendent	E
6104	13	Municipal Facilities Worker	N
6106	15	Municipal Facilities Worker, Senior	N
N			
0213	22	Network Administrator	N
O			
0390	14	Occupational Tax Representative, Senior	N
0391	9	Occupational Tax Representative	N
0112	7	Office Assistant	N
P			
1000	7	Parking Enforcement Officer	N
4101	21	Parks and Cemeteries Superintendent	E
0215	16	PC Support Specialist	N
1020	44	Police Chief	E
1012	22	Police Lieutenant	E
1014	27	Police Major	E
1004	13.5	Police Officer	N
1008	18	Police Sergeant	N
0221	24	Programmer/Analyst	N

City of Henderson, Kentucky

Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
R			
7005	8	Recreation Center Worker	N
7006	15	Recreation Facilities Supervisor	E
7010	23	Recreation Program Manager	E
03100	17	Revenue Supervisor	N
S			
0515	20	Safety & Training Coordinator	N
4108	30	Sanitation Superintendent	E
4001	5	Sanitation Worker	N
4002	6	Sanitation Worker, Senior	N
4005	6	Scale Operator	N
1001	3	School Crossing Guard	N
0060	9	Secretary	N
0061	11	Secretary, Senior	N
4110	30	Street Superintendent	E
0212	17	System Administrator	N
T			
3710	16	Transit Supervisor	N
0316	28	Treasury Supervisor	E
U			
3308	17	Utility Billing Supervisor	N
3303	12	Utilities Servicer	N
V			
4206	14	Vehicle Mechanic	N
4203	8	Vehicle Servicer	N
4202	6	Vehicle Servicer Helper	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
4300	1	HWU Seasonal Position	N
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
0112	7	Office Assistant	N
1000	7	Parking Enforcement Officer	N
0201	8	Data Entry Operator	N
6102	8	Municipal Facilities Assistant	N
7005	8	Recreation Center Worker	N
4203	8	Vehicle Servicer	N
0306	9	Account Representative	N
0307	9	Administrative Clerk	N
4004	9	Crew Worker, Senior	N
4040	9	Equipment Operator	N
3012	9	Gas System Worker	N
4006	9	Golf Course Maintenance Worker	N
0060	9	HWU Secretary	N
4312	9	HWU Utility System Worker I	N
3304	9	Meter Reader	N
0391	9	Occupational Tax Representative	N
0060	9	Secretary	N
3701	10	Bus Operator	N
4204	10	Bus Preventive Maintenance Technician	N
1300	10	Communications Officer	N
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
4041	11	Equipment Operator, Senior	N
3101	11	Gas Measurement Technician	N
0061	11	HWU Secretary, Senior	N
4315	11	HWU Utility System Worker II	N
0061	11	Secretary, Senior	N
1305	12	Communications Officer, Lead	N
3001	12	Gas System Equipment Operator	N
0508	12	Human Resources Assistant	N
3303	12	Utilities Servicer	N
3104	13	Engineering Technician	N
3104	13	HWU Engineering Technician	N
0210	13	Information Technology Operations Technician	N

City of Henderson, Kentucky

Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
0064	13	Legal Secretary	N
6104	13	Municipal Facilities Worker	N
1102	13.5	Firefighter	N
1100	13.5	Firefighter-In-Training (hrly)	N
1101	13.5	Firefighter-In-Training (shift)	N
1004	13.5	Police Officer	N
0305	14	Account Technician, Senior	N
0063	14	Administrative Secretary	N
0062	14	Benefits Coordinator	N
3108	14	Gas Servicer	N
4043	14	Heavy Equipment Operator	N
0063	14	HWU Administrative Assistant	N
4206	14	HWU Mechanic	N
4319	14	HWU Utility System Worker III	N
0390	14	Occupational Tax Representative, Senior	N
4206	14	Vehicle Mechanic	N
4210	15	Bus/Vehicle Mechanic	N
4044	15	Heavy Equipment Operator, Senior	N
4350	15	HWU Laboratory Technician	N
4352	15	HWU Pretreatment Coordinator	N
4354	15	HWU Water Quality Specialist	N
6106	15	Municipal Facilities Worker, Senior	N
7006	15	Recreation Facilities Supervisor	E
1103	15.5	Fire Driver - Engineer	N
1204	16	Code Inspector	N
8100	16	Community Development Specialist	N
1203	16	Development Liaison	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
03100	17	Revenue Supervisor	N
0212	17	System Administrator	N
3308	17	Utility Billing Supervisor	N
1310	18	Communications Supervisor	E
1104	18	Fire Lieutenant	N
4336	18	HWU Automation Specialist	N
4337	18	HWU Construction Inspector	N
4327	18	HWU Maintenance Technician, Senior	N
1008	18	Police Sergeant	N
1106	20	Fire Captain	N
4307	20	HWU Safety & Training Coordinator	N
0515	20	Safety & Training Coordinator	N

City of Henderson, Kentucky

Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
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
7010	23	Recreation Program Manager	E
1208	24	Code Inspector, Senior	N
2302	24	Engineering Assistant	E
4332	24	HWU GIS Manager	E
0221	24	Programmer/Analyst	N
0020	25	City Clerk	E
4328	25	HWU Purchasing Manager	E
1110	27	Assistant Fire Chief	N
1014	27	Police Major	E
4106	28	Garage Superintendent	E
0316	28	Treasury Supervisor	E
1210	30	Code Administrator	E
3006	30	Gas Distribution Superintendent	E
4329	30	HWU Construction Superintendent	E
4311	30	HWU Utility System Superintendent	E
4108	30	Sanitation Superintendent	E
4110	30	Street Superintendent	E
0229	31	Application Development Supervisor	E
2310	31	Engineer	E
4317	31	HWU Automation Manager	E
4314	31	HWU Projects & Compliance Manager	E
6110	31	Municipal Facilities Superintendent	E
3720	32	Director, Mass Transit	E
0318	33	Accounting Manager	E
0319	33	Assistant Finance Director	E
3008	33	Gas Distribution Engineer	E
4331	33	HWU Information System Manager	E
0231	33	Information Systems Manager	E
1016	35	Deputy Police Chief	E
4318	35	HWU Treatment Manager	E
2320	37	City Engineer	E
3010	37	Gas Operations Manager	E
4308	37	HWU Chief Engineer	E
0520	38	Director, Human Resources	E
7020	38	Director, Parks & Recreation	E
4310	42	HWU Director of Utility Operations	E
0320	43	Director, Finance	E
1120	43	Fire Chief	E
4343	43	HWU Chief Financial Officer	E
1020	44	Police Chief	E
3020	45	Director, Gas System	E

GENERAL FUND REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 16,238,064	\$ 17,172,859	\$ 18,076,989	\$ 17,394,700	\$ 18,099,300	\$ 704,600	4.1%
Service Charges & Fees	539,258	551,847	528,360	531,600	528,100	(3,500)	-0.7%
Fines	21,621	24,252	20,000	23,100	21,000	(2,100)	-9.1%
Licenses & Permits	102,046	77,643	87,200	80,000	82,000	2,000	2.5%
Rents & Concessions	118,486	120,090	117,185	121,600	117,050	(4,550)	-3.7%
Sales of Surplus Property	1,169,230	(88,679)	29,131	17,500	20,000	2,500	14.3%
Other	4,071,965	3,811,326	3,742,064	3,813,300	3,245,550	(567,750)	-14.9%
In Lieu of Tax Payments	3,133,600	3,136,189	3,140,824	3,136,700	3,140,700	4,000	0.1%
Total Revenue	\$ 25,394,270	\$ 24,805,527	\$ 25,741,753	\$ 25,118,500	\$ 25,253,700	\$ 135,200	0.5%
Expenditures:							
Personnel Services	\$ 16,660,809	\$ 16,839,189	\$ 15,913,654	\$ 17,289,390	\$ 17,451,490	\$ 162,100	0.9%
Supplies	716,974	758,825	802,426	848,960	866,400	17,440	2.1%
Maintenance	682,859	657,163	752,182	778,250	786,920	8,670	1.1%
Services	1,862,968	1,966,663	2,251,822	2,809,510	2,484,870	(324,640)	-11.6%
Sundry	405,306	415,332	459,052	451,770	476,500	24,730	5.5%
Debt	131,967	-	-	-	-	-	N/A
Capital	1,168,078	712,452	680,617	777,060	460,820	(316,240)	-40.7%
Transfers	3,795,882	2,854,135	3,132,000	3,463,060	3,973,000	509,940	14.7%
Total Expenditures	\$ 25,424,843	\$ 24,203,759	\$ 23,991,753	\$ 26,418,000	\$ 26,500,000	\$ 82,000	0.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ (30,573)	\$ 601,768	\$ 1,750,000	\$ (1,299,500)	\$ (1,246,300)		
Fund Balance 7/1	\$ 7,028,671	\$ 6,998,098	\$ 7,599,866	\$ 7,599,866	\$ 9,349,866		
Fund Balance 6/30	\$ 6,998,098	\$ 7,599,866	\$ 9,349,866	\$ 6,300,366	\$ 8,103,566		

GAS FUND REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
Gas Sales	\$ 18,886,442	\$ 15,104,974	\$ 16,200,000	\$ 15,450,000	\$ 17,750,000	\$ 2,300,000	14.9%
Penalties	92,452	58,788	50,000	60,000	55,000	(5,000)	-8.3%
Taxable Sales	1,426	862	870	1,600	900	(700)	-43.8%
Service / Main Lines	12,010	64,327	33,500	34,000	18,500	(15,500)	-45.6%
Service Charges	13,348	11,600	10,750	12,000	11,000	(1,000)	-8.3%
Interest	64,526	49,198	36,000	38,900	35,600	(3,300)	-8.5%
Other	84,633	49,931	39,932	32,500	14,000	(18,500)	-56.9%
Sale of Surplus Property	2,134	-	5,057	-	1,000	1,000	N/A
PEAK Rebate	219,684	268,759	275,120	205,000	260,000	55,000	26.8%
Total Revenue	\$ 19,376,655	\$ 15,608,439	\$ 16,651,229	\$ 15,834,000	\$ 18,146,000	\$ 2,312,000	14.6%
Expenditures:							
Personnel Services	\$ 1,796,083	\$ 1,699,039	\$ 1,660,276	\$ 1,901,340	\$ 1,811,700	\$ (89,640)	-4.7%
Cost of Natural Gas	14,711,705	11,442,087	11,970,000	12,600,000	13,700,000	1,100,000	8.7%
Supplies	86,955	86,016	101,533	104,070	103,300	(770)	-0.7%
Maintenance	331,615	261,704	255,160	297,350	268,910	(28,440)	-9.6%
Services	156,851	123,376	124,185	200,690	226,840	26,150	13.0%
Sundry	2,529,759	2,569,929	2,591,361	2,590,800	2,614,850	24,050	0.9%
Capital	11,468	19,541	124,370	159,750	182,400	22,650	14.2%
Total Expenditures	\$ 19,624,436	\$ 16,201,692	\$ 16,826,885	\$ 17,854,000	\$ 18,908,000	\$ 1,054,000	5.9%
Excess (Deficiency) of Revenues Over Expenditures	\$ (247,781)	\$ (593,253)	\$ (175,656)	\$ (2,020,000)	\$ (762,000)		
Fund Balance 7/1	\$ 7,555,372	\$ 7,307,591	\$ 6,714,338	\$ 6,714,338	\$ 6,538,682		
Fund Balance 6/30	\$ 7,307,591	\$ 6,714,338	\$ 6,538,682	\$ 4,694,338	\$ 5,776,682		

PUBLIC WAY IMPROVEMENT FUND REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 299	\$ 302	\$ 524	\$ 300	\$ 300	\$ -	0.0%
Municipal Aid	575,656	625,680	667,689	570,000	673,000	103,000	18.1%
Local Gov't Economic Assist.	132,052	159,428	135,686	152,000	52,000	(100,000)	-65.8%
Henderson Water Utility	77,591	55,285	124,357	50,200	55,200	5,000	10.0%
Miscellaneous	5,382	6,321	3,609	5,500	5,500	-	0.0%
Transfer from General	582,000	390,000	605,000	776,000	777,000	1,000	0.1%
Total Revenue	\$ 1,372,980	\$ 1,237,016	\$ 1,536,865	\$ 1,554,000	\$ 1,563,000	\$ 9,000	0.6%
Expenditures:							
Personnel Services	\$ 674,052	\$ 661,512	\$ 641,244	\$ 689,360	\$ 677,060	\$ (12,300)	-1.8%
Supplies	63,062	48,209	65,548	79,360	95,460	16,100	20.3%
Maintenance	541,445	657,047	672,337	718,000	755,200	37,200	5.2%
Services	16,664	8,972	10,536	44,280	12,280	(32,000)	-72.3%
Sundry	20,540	22,619	23,830	23,000	23,000	-	0.0%
Total Expenditures	\$ 1,315,763	\$ 1,398,359	\$ 1,413,495	\$ 1,554,000	\$ 1,563,000	\$ 9,000	0.6%
Excess (Deficiency) of Revenues Over Expenditures	\$ 57,217	\$ (161,343)	\$ 123,370	\$ -	\$ -		
Fund Balance 7/1	\$ 25,655	\$ 82,872	\$ (78,471)	\$ (78,471)	\$ 44,899		
Fund Balance 6/30	\$ 82,872	\$ (78,471)	\$ 44,899	\$ (78,471)	\$ 44,899		

SANITATION FUND REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
Collection Fees	\$ 2,033,789	\$ 2,086,171	\$ 2,235,000	\$ 2,216,000	\$ 2,349,000	\$ 133,000	6.0%
Transfer Station Fees	357,281	461,306	406,000	432,000	410,000	(22,000)	-5.1%
Recycling Fees	123,793	123,103	123,000	124,000	123,000	(1,000)	-0.8%
Interest	42,110	35,899	-	38,180	35,840	(2,340)	-6.1%
Sale of Scrap and Equipment	54,505	27,931	49,500	28,000	26,000	(2,000)	-7.1%
Revenue from County	89,300	91,533	93,820	93,820	96,160	2,340	2.5%
Transfer from General	194,000	-	-	47,000	-	(47,000)	-100.0%
Other	6,414	3,212	3,000	3,000	6,000	3,000	100.0%
Total Revenue	\$ 2,901,192	\$ 2,829,155	\$ 2,910,320	\$ 2,982,000	\$ 3,046,000	\$ 64,000	2.1%
Expenditures:							
Personnel Services	\$ 1,067,859	\$ 1,058,293	\$ 1,013,298	\$ 1,082,725	\$ 1,129,750	\$ 47,025	4.3%
Supplies	84,207	108,335	115,012	116,125	125,930	9,805	8.4%
Maintenance	123,561	165,086	115,800	141,770	119,160	(22,610)	-15.9%
Services	1,375,369	1,437,119	1,449,425	1,438,310	1,411,310	(27,000)	-1.9%
Sundry	167,405	195,495	220,190	212,270	220,850	8,580	4.0%
Capital	-	-	127,235	368,800	125,000	(243,800)	-66.1%
Total Expenditures	\$ 2,818,401	\$ 2,964,328	\$ 3,040,960	\$ 3,360,000	\$ 3,132,000	\$ (228,000)	-6.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ 82,791	\$ (135,173)	\$ (130,640)	\$ (378,000)	\$ (86,000)		
Fund Balance 7/1	\$ (672,683)	\$ (589,892)	\$ (725,065)	\$ (725,065)	\$ (855,705)		
Fund Balance 6/30	\$ (589,892)	\$ (725,065)	\$ (855,705)	\$ (1,103,065)	\$ (941,705)		

MASS TRANSIT FUND REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
Bus Fares	\$ 38,664	\$ 39,871	\$ 39,601	\$ 40,000	\$ 40,000	\$ -	0.0%
FTA Grant	715,222	676,033	672,777	958,000	792,000	(166,000)	-17.3%
State Grant	52,460	33,794	29,881	46,000	34,000	(12,000)	-26.1%
Local Share (General Fund)	552,200	629,000	702,000	564,000	547,000	(17,000)	-3.0%
Interest	208	167	140	-	-	-	N/A
Other	8,056	16,112	8,138	4,000	4,000	-	0.0%
Total Revenue	\$ 1,366,810	\$ 1,394,977	\$ 1,452,537	\$ 1,612,000	\$ 1,417,000	\$ (195,000)	-12.1%
Expenditures:							
Personnel Services	\$ 914,401	\$ 937,406	\$ 868,311	\$ 968,630	\$ 964,530	\$ (4,100)	-0.4%
Supplies	98,459	115,344	116,512	140,020	127,990	(12,030)	-8.6%
Maintenance	75,516	60,520	70,900	71,200	75,100	3,900	5.5%
Services	140,055	138,281	161,885	163,850	167,380	3,530	2.2%
Sundry	40,689	34,631	36,300	36,300	36,500	200	0.6%
Capital	56,303	69,970	68,132	232,000	45,500	(186,500)	-80.4%
Total Expenditures	\$ 1,325,423	\$ 1,356,152	\$ 1,322,040	\$ 1,612,000	\$ 1,417,000	\$ (195,000)	-12.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ 41,387	\$ 38,825	\$ 130,497	\$ -	\$ -		
Fund Balance 7/1	\$ 93,209	\$ 134,596	\$ 173,421	\$ 173,421	\$ 303,918		
Fund Balance 6/30	\$ 134,596	\$ 173,421	\$ 303,918	\$ 173,421	\$ 303,918		

EMERGENCY COMMUNICATIONS FUND REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
911 Telephone Revenue	\$ 436,359	\$ 414,280	\$ 419,174	\$ 417,000	\$ 420,000	\$ 3,000	0.7%
911 Wireless Revenue	171,846	184,271	168,226	180,000	175,000	(5,000)	-2.8%
State Grant	55,573	-	-	-	-	-	N/A
Transfer from General	288,000	215,000	345,000	386,000	384,000	(2,000)	-0.5%
Revenue from County	90,607	88,208	115,000	129,000	128,000	(1,000)	-0.8%
Interest	121	83	67	-	-	-	N/A
Total Revenue	\$ 1,042,506	\$ 901,842	\$ 1,047,467	\$ 1,112,000	\$ 1,107,000	\$ (5,000)	-0.4%
Expenditures:							
Personnel Services	\$ 779,435	\$ 765,224	\$ 725,185	\$ 902,310	\$ 893,290	\$ (9,020)	-1.0%
Supplies	10,768	14,516	5,630	9,630	9,630	-	0.0%
Maintenance	39,760	35,510	36,930	36,930	36,930	-	0.0%
Services	137,768	136,215	142,253	140,830	140,850	20	0.0%
Capital	58,596	-	22,252	22,300	26,300	4,000	17.9%
Total Expenditures	\$ 1,026,327	\$ 951,465	\$ 932,250	\$ 1,112,000	\$ 1,107,000	\$ (5,000)	-0.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ 16,179	\$ (49,623)	\$ 115,217	\$ -	\$ -		
Fund Balance 7/1	\$ 71,846	\$ 88,025	\$ 38,402	\$ 38,402	\$ 153,619		
Fund Balance 6/30	\$ 88,025	\$ 38,402	\$ 153,619	\$ 38,402	\$ 153,619		

CIVIL SERVICE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 67	\$ 3	\$ 10	\$ -	\$ -	\$ -	N/A
Employee Contributions	2,106	2,143	2,238	2,400	2,500	100	4.2%
Employer Match	2,106	2,143	2,238	2,400	2,500	100	4.2%
Transfer from General	149,000	217,000	217,000	227,000	227,000	-	0.0%
Taxes	1,517	375	120	200	-	(200)	-100.0%
Total Revenues	\$ 154,796	\$ 221,664	\$ 221,606	\$ 232,000	\$ 232,000	\$ -	0.0%
Expenditures:							
Pension Benefits	\$ 210,107	\$ 199,749	\$ 198,430	\$ 205,900	\$ 205,110	\$ (790)	-0.4%
Health Benefits	21,334	18,610	17,303	23,000	24,000	1,000	4.3%
Other	2,544	2,782	2,472	3,100	2,890	(210)	-6.8%
Total Expenditures	\$ 233,985	\$ 221,141	\$ 218,205	\$ 232,000	\$ 232,000	\$ -	0.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ (79,189)	\$ 523	\$ 3,401	\$ -	\$ -		
Fund Balance 7/1	\$ 74,663	\$ (4,526)	\$ (4,003)	\$ (4,003)	\$ (602)		
Fund Balance 6/30	\$ (4,526)	\$ (4,003)	\$ (602)	\$ (4,003)	\$ (602)		

POLICE & FIRE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 34	\$ 1	\$ 10	\$ -	\$ -	\$ -	N/A
Transfer from General	422,700	418,000	415,000	433,000	437,000	4,000	0.9%
Taxes	2,075	554	250	1,000	-	(1,000)	-100.0%
Total Revenues	\$ 424,809	\$ 418,555	\$ 415,260	\$ 434,000	\$ 437,000	\$ 3,000	0.7%
Expenditures:							
Pension Benefits	\$ 372,917	\$ 368,081	\$ 377,843	\$ 383,900	\$ 390,480	\$ 6,580	1.7%
Other	2,813	2,882	2,782	3,100	3,100	-	0.0%
Health Insurance Benefits	46,128	43,578	42,400	47,000	43,420	(3,580)	-7.6%
Total Expenditures	\$ 421,858	\$ 414,541	\$ 423,025	\$ 434,000	\$ 437,000	\$ 3,000	0.7%
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,951	\$ 4,014	\$ (7,765)	\$ -	\$ -		
Fund Balance 7/1	\$ (12,582)	\$ (9,631)	\$ (5,617)	\$ (5,617)	\$ (13,382)		
Fund Balance 6/30	\$ (9,631)	\$ (5,617)	\$ (13,382)	\$ (5,617)	\$ (13,382)		

HEALTH INSURANCE FUND REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 1,465	\$ 1,326	\$ 2,098	\$ 1,000	\$ 2,000	\$ 1,000	100.0%
Employee Contributions	129,707	267,409	389,843	420,000	390,000	(30,000)	-7.1%
Premiums - Planning/GIS	15,750	4,003	-	-	-	-	N/A
Premiums - Water	1,273,000	1,324,997	1,025,700	1,305,000	1,218,000	(87,000)	-6.7%
Premiums - Power & Light	639,350	621,329	497,650	615,000	574,000	(41,000)	-6.7%
Premiums - 911	184,987	192,000	156,271	228,750	213,500	(15,250)	-6.7%
Premiums - DSC	291,375	295,999	235,718	277,500	259,000	(18,500)	-6.7%
Premiums - General Fund	3,510,425	3,456,987	2,676,166	3,442,500	3,255,000	(187,500)	-5.4%
Premiums - Gas Fund	413,500	397,332	312,818	405,000	364,000	(41,000)	-10.1%
Premiums - HART	220,500	223,999	171,473	210,000	196,000	(14,000)	-6.7%
Premiums - PWI	168,812	169,333	158,439	176,250	164,500	(11,750)	-6.7%
Premiums - Cemetery Fund	63,000	64,000	52,145	60,000	56,000	(4,000)	-6.7%
Total Revenue	\$ 6,911,871	\$ 7,018,714	\$ 5,678,321	\$ 7,141,000	\$ 6,692,000	\$ (449,000)	-6.3%
Expenditures:							
Administration Expense	\$ 457,126	\$ 589,047	\$ 610,385	\$ 548,000	\$ 610,000	\$ 62,000	11.3%
Insurance Benefits	6,176,637	5,838,476	4,838,766	6,593,000	6,082,000	(511,000)	-7.8%
Total Expenditures	\$ 6,633,763	\$ 6,427,523	\$ 5,449,151	\$ 7,141,000	\$ 6,692,000	\$ (449,000)	-6.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ 278,108	\$ 591,191	\$ 229,170	\$ -	\$ -		
Fund Balance 7/1	\$ (1,362,680)	\$ (1,084,572)	\$ (493,381)	\$ (493,381)	\$ (264,211)		
Fund Balance 6/30	\$ (1,084,572)	\$ (493,381)	\$ (264,211)	\$ (493,381)	\$ (264,211)		

HEALTH REIMBURSEMENT ARRANGEMENT REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
Other Income	\$ 1,005	\$ 493	\$ 408	\$ 1,000	\$ 1,000	\$ -	0.0%
Transfers	-	160,000	375,000	479,000	400,000	(79,000)	-16.5%
Total Revenue	1,005	160,493	375,408	480,000	401,000	(79,000)	-16.5%
Expenditures:							
Sundry Charges Total	\$ 149,877	\$ 241,570	\$ 391,348	\$ 480,000	\$ 401,000	\$ (79,000)	-16.5%
Total Expenditures	\$ 149,877	\$ 241,570	\$ 391,348	\$ 480,000	\$ 401,000	\$ (79,000)	-16.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ (148,872)	\$ (81,077)	\$ (15,940)	\$ -	\$ -		
Fund Balance 7/1	\$ 347,778	\$ 198,906	\$ 117,829	\$ 117,829	\$ 101,889		
Fund Balance 6/30	\$ 198,906	\$ 117,829	\$ 101,889	\$ 117,829	\$ 101,889		

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
Comm. Develop. Block Grant	\$ 236,268	\$ 376,065	\$ 467,660	\$ 397,000	\$ 362,000	\$ (35,000)	-8.8%
Total Revenue	\$ 236,268	\$ 388,065	\$ 467,660	\$ 397,000	\$ 362,000	\$ (35,000)	-8.8%
Expenditures:							
Acquisition	\$ 1,129	\$ 2,168	\$ 2,500	\$ 3,000	\$ 1,000	\$ (2,000)	-66.7%
Rehabilitation	120,666	89,618	160,000	207,770	130,400	(77,370)	-37.2%
Administration	55,003	45,926	42,780	42,780	40,700	(2,080)	-4.9%
Public Facilities	16,311	214,109	72,000	111,360	159,400	48,040	43.1%
Public Services	41,253	34,444	32,090	32,090	30,500	(1,590)	-5.0%
Total Expenditures	\$ 234,362	\$ 386,265	\$ 309,370	\$ 397,000	\$ 362,000	\$ (35,000)	-8.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,906	\$ 1,800	\$ 158,290	\$ -	\$ -		
Fund Balance 7/1	\$ (3,706)	\$ (1,800)	\$ -	\$ -	\$ 158,290		
Fund Balance 6/30	\$ (1,800)	\$ -	\$ 158,290	\$ -	\$ 158,290		

HOME GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
HOME Program	\$ 98,400	\$ 12,000	\$ -	\$ 264,000	\$ 264,000	\$ -	0.0%
Total Revenue	\$ 98,400	\$ 12,000	\$ -	\$ 264,000	\$ 264,000	\$ -	0.0%
Expenditures:							
Construction	\$ 60,000	\$ -	\$ -	\$ 240,000	\$ 240,000	\$ -	0.0%
Administration	12,000	-	-	24,000	24,000	-	0.0%
Total Expenditures	\$ 72,000	\$ 12,000	\$ -	\$ 264,000	\$ 264,000	\$ -	0.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ 26,400	\$ -	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ (26,400)	\$ -	\$ -	\$ -	\$ -		
Fund Balance 6/30	\$ -	\$ -	\$ -	\$ -	\$ -		

POLICE INVESTIGATION FUND REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sale of Equipment	\$ 579	\$ 337	\$ -	\$ -	\$ -	\$ -	N/A
Interest	354	432	436	200	200	-	0.0%
Investigation Income	45,226	6,472	3,531	6,800	5,800	(1,000)	-14.7%
Transfer from General	4,878	-	-	-	-	-	0.0%
Reserved Fund Balance	-	-	17,215	73,000	52,000	(21,000)	-28.8%
Total Revenue	\$ 51,037	\$ 7,241	\$ 21,182	\$ 80,000	\$ 58,000	\$ (22,000)	-27.5%
Expenditures:							
Special Services	\$ 18,423	\$ 14,372	\$ 29,971	\$ 80,000	\$ 58,000	\$ (22,000)	-27.5%
Total Expenditures	\$ 18,423	\$ 14,372	\$ 29,971	\$ 80,000	\$ 58,000	\$ (22,000)	-27.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ 32,614	\$ (7,131)	\$ (8,789)	\$ -	\$ -		
Fund Balance 7/1	\$ 43,427	\$ 76,041	\$ 68,910	\$ 68,910	\$ 60,121		
Fund Balance 6/30	\$ 76,041	\$ 68,910	\$ 60,121	\$ 68,910	\$ 60,121		

CEMETERY FUND REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sales	\$ 248,189	\$ 197,233	\$ 202,322	\$ 195,500	\$ 190,400	\$ (5,100)	-2.6%
Taxable Sales	869	1,261	2,483	1,500	1,500	-	0.0%
Interest	3,419	2,557	135	1,000	100	(900)	-90.0%
Transfer from General	-	-	73,000	156,000	221,000	65,000	41.7%
Other	165	-	-	-	-	-	N/A
Total Revenues	\$ 252,642	\$ 201,051	\$ 277,940	\$ 354,000	\$ 413,000	\$ 59,000	16.7%
Expenditures:							
Personnel Services	\$ 244,218	\$ 248,892	\$ 236,717	\$ 247,110	\$ 247,840	\$ 730	0.3%
Supplies	12,368	14,800	18,352	18,180	19,380	1,200	6.6%
Maintenance	14,641	16,890	14,660	20,260	19,510	(750)	-3.7%
Services	87,470	94,162	98,630	118,300	117,670	(630)	-0.5%
Sundry	7,655	7,602	8,270	7,650	8,600	0	0.0%
Capital	10,987	15,808	30,000	32,500	-	8,000	24.6%
Total Expenditures	\$ 377,339	\$ 398,154	\$ 406,629	\$ 444,000	\$ 413,000	\$ (31,000)	-7.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ (124,697)	\$ (197,103)	\$ (128,689)	\$ (90,000)	\$ -		
Fund Balance 7/1	\$ 425,534	\$ 300,837	\$ 103,734	\$ 103,734	\$ (24,955)		
Fund Balance 6/30	\$ 300,837	\$ 103,734	\$ (24,955)	\$ 13,734	\$ (24,955)		

BOND FUND REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 719	\$ 874	\$ 1,160	\$ 1,160	\$ 1,500	\$ 340	29.3%
America Bond Subsidy	52,293	138,714	137,170	137,170	135,300	(1,870)	-1.4%
Tax Revenue	2,102	525	-	-	-	-	N/A
HWU Contribution	110,878	374,123	528,780	528,780	721,900	193,120	36.5%
Transfer from General	462,000	734,600	775,000	775,000	778,000	3,000	0.4%
Transfer from Construction	1,349,738	525,246	943,890	943,890	1,362,300	418,410	44.3%
Total Revenue	\$ 1,977,730	\$ 1,774,082	\$ 2,386,000	\$ 2,386,000	\$ 2,999,000	\$ 613,000	25.7%
Expenditures:							
Interest	\$ 402,512	\$ 750,582	\$ 926,000	\$ 926,000	\$ 1,104,000	\$ 178,000	19.2%
Refunding Debt	1,310,000	-	-	-	-	-	N/A
Bonds	265,000	955,000	1,460,000	1,460,000	1,895,000	435,000	29.8%
Total Expenditures	\$ 1,977,512	\$ 1,705,582	\$ 2,386,000	\$ 2,386,000	\$ 2,999,000	\$ 613,000	25.7%
Excess (Deficiency) of Revenues Over Expenditures	\$ 218	\$ 68,500	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 706	\$ 924	\$ 69,424	\$ 69,424	\$ 69,424		
Fund Balance 6/30	\$ 924	\$ 69,424	\$ 69,424	\$ 69,424	\$ 69,424		

CONSTRUCTION FUND REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 12,292	\$ 22,283	\$ 18,545	\$ -	\$ -	\$ -	N/A
Federal Grant	56,369	2,854,332	4,006,252	6,520,000	2,621,000	(3,899,000)	-59.8%
State Grant	-	-	-	-	477,000	477,000	N/A
County Contribution	-	-	10,000	-	25,000	25,000	N/A
City Contribution	-	-	-	-	25,000	25,000	N/A
Bond or Loan Proceeds	13,730,000	12,080,000	9,730,000	9,995,000	6,000,000	(3,995,000)	-40.0%
Reimbursable Services	-	3,104	-	-	-	-	N/A
Transfers from General	1,047,945	177,745	-	-	418,000	418,000	N/A
Restricted Fund Balance	-	-	-	944,000	1,363,000	419,000	44.4%
Total Revenue	\$ 14,846,606	\$ 15,137,464	\$ 13,764,797	\$ 17,459,000	\$ 10,929,000	\$ (6,530,000)	-37.4%
Expenditures:							
Loan Issuance Costs	\$ 27,649	\$ 72,175	\$ 74,070	\$ 75,400	\$ 64,000	\$ (11,400)	-15.1%
Street	-	-	146,150	-	2,466,000	2,466,000	N/A
Public Works Building	300,000	-	-	-	-	-	N/A
Land Acquisition	-	-	20,000	-	-	-	N/A
Fire Station	43,665	1,876,381	8,106	-	-	-	N/A
Riverfront Improvements	73,497	2,070,909	2,738,072	6,520,000	1,100,000	(5,420,000)	-83.1%
Distribution to HWU	-	1,363,929	9,922,253	9,919,600	5,936,000	(3,983,600)	-40.2%
Transfer to General Fund	-	31,627	20,748	-	-	-	N/A
Transfer to Bond Fund	1,349,738	525,246	835,398	944,000	1,363,000	419,000	44.4%
Total Expenditures	\$ 1,794,549	\$ 5,940,267	\$ 13,764,797	\$ 17,459,000	\$ 10,929,000	\$ (6,530,000)	-37.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ 13,052,057	\$ 9,197,197	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ (1,729,492)	\$ 11,322,565	\$ 20,519,762	\$ 20,519,762	\$ 20,519,762		
Fund Balance 6/30	\$ 11,322,565	\$ 20,519,762	\$ 20,519,762	\$ 20,519,762	\$ 20,519,762		

FLOOD MITIGATION FUND REVENUE AND EXPENSE SUMMARY							
	2011 ACTUAL	2012 ACTUAL	2013 PROJECTION	2013 BUDGET	2014 BUDGET	2013 vs 2014 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 176	\$ 126	\$ 100	\$ 30	\$ -	\$ (30)	-100.0%
State Grant	127,263	5,619	87,800	1,180,000	800,000	(380,000)	-32.2%
Federal Grant	676,367	-	240,000	1,226,170	-	(1,226,170)	-100.0%
Henderson County Contributions	43,677	115,235	30,880	173,900	145,000	(28,900)	-16.6%
Transfers from General	43,740	115,172	30,880	173,900	145,000	(28,900)	-16.6%
Total Revenue	\$ 891,223	\$ 236,152	\$ 389,660	\$ 2,754,000	\$ 1,090,000	\$ (1,664,000)	-60.4%
Expenditures:							
Canoe Creek Maintenance	\$ 118,528	\$ 87,124	\$ 61,760	\$ 1,374,600	\$ 1,090,000	\$ (284,600)	-20.7%
EDA Grant Expenditures	740,280	274,966	-	1,379,400	-	(1,379,400)	-100.0%
Professional Services	66,289	78,389	40,100	-	-	-	N/A
Machinery and Tools	-	10,174	-	-	-	-	N/A
Total Expenditures	\$ 925,097	\$ 450,653	\$ 101,860	\$ 2,754,000	\$ 1,090,000	\$ (1,664,000)	-60.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ (33,874)	\$ (214,501)	\$ 287,800	\$ -	\$ -		
Fund Balance 7/1	\$ (166,150)	\$ (200,024)	\$ (414,525)	\$ (414,525)	\$ (126,725)		
Fund Balance 6/30	\$ (200,024)	\$ (414,525)	\$ (126,725)	\$ (414,525)	\$ (126,725)		

CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Fund 10 - General Fund

31 Taxes

3100	Current Property Tax	\$ 5,999,059	\$ 6,499,542	\$ 6,877,000	\$ 6,840,000	\$ 6,950,000	1.6%
3101	Vehicle Property Tax	575,415	588,891	602,000	580,000	604,000	4.1%
3102	Property Tax Discount	(50,496)	(54,151)	(57,120)	(57,300)	(57,700)	N/A
3104	Omitted Tangible Tax	60,746	79,189	73,400	40,000	60,000	50.0%
3105	Delinquent Property Tax	77,367	63,662	80,000	75,000	75,000	0.0%
3110	Penalty & Interest	41,901	38,599	55,500	40,000	43,000	7.5%
3115	Franchise Tax	561,308	677,159	675,000	612,000	675,000	10.3%
3121	Bank Deposits	133,105	133,408	146,960	135,000	147,000	8.9%
3125	Insurance Tax	4,136,526	4,203,745	4,506,549	4,190,000	4,528,000	8.1%
3130	Net Profits Tax	656,864	747,853	858,700	740,000	780,000	5.4%
3135	Payroll Tax	4,046,269	4,194,962	4,259,000	4,200,000	4,295,000	2.3%
3150	In Lieu of Tax - Housing	88,876	91,465	96,100	92,000	96,000	4.3%
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		19,371,664	20,309,048	21,217,813	20,531,400	21,240,000	3.5%

32 Service Fees

3221	Service Charges	354,661	378,639	380,000	375,000	380,000	1.3%
3225	Check Collection Fee	2,560	2,850	2,700	2,700	2,700	0.0%
3231	Warrant Service Fee	60,570	57,313	55,000	55,000	55,000	0.0%
3235	Appeal Board Fees	1,296	1,240	760	1,300	1,300	0.0%
3240	Swimming Pool Fees	26,067	28,612	26,400	27,500	27,500	0.0%
3245	Golf Course Fees	29,698	11,148	-	-	-	N/A
3260	Alarm Monitoring Fee	8,550	9,000	8,600	8,600	8,600	0.0%
3265	False Alarm Services	8,250	8,450	5,700	7,500	7,000	-6.7%
3274	Law Enforcement	46,970	53,238	44,200	53,000	45,000	-15.1%
3280	Service Chg.-nuisance	116	861	5,000	1,000	1,000	0.0%
3325	Criminal Littering Fines	520	496	-	-	-	N/A
Service Fees Total		539,258	551,847	528,360	531,600	528,100	-0.7%

33 Fines & Forfeitures

3305	Parking Fines	18,457	20,736	19,000	20,000	20,000	0.0%
3306	Park. Ticket Summons	2,964	3,516	1,000	2,600	1,000	-61.5%
3320	Other Police Fines	200	-	-	500	-	-100.0%
Fines & Forfeitures Total		21,621	24,252	20,000	23,100	21,000	-9.1%

34 License & Permits

3405	Liquor & Beer License	21,705	19,035	22,000	21,000	21,000	0.0%
3410	Building Permits	42,733	24,926	31,000	30,000	30,000	0.0%
3420	Electrical Permits	25,238	16,182	21,000	17,000	18,000	5.9%
3425	Boat Launch Permits	8,370	10,500	9,200	9,000	9,000	0.0%
3430	Fireworks Permits	4,000	7,000	4,000	3,000	4,000	33.3%
License & Permits Total		102,046	77,643	87,200	80,000	82,000	2.5%

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 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	21,130	10,141	-	-	-	N/A
3510	Rent-Other	18,561	17,156	18,510	18,500	18,500	0.0%
3515	Concession-JKF Center	2,390	2,547	2,225	2,500	2,500	0.0%
3516	Concessions - Pool	9,147	9,761	10,400	9,500	10,000	5.3%
3520	Rent-Municipal Lands	64,858	78,085	83,650	88,700	83,650	-5.7%
Rents Total		118,486	120,090	117,185	121,600	117,050	-3.7%

36 Sale of Property

3615	Photostatic Copy Fees	9,516	9,032	8,975	9,000	9,000	0.0%
3620	Sale of Land	1,145,000	(111,000)	-	-	-	N/A
3622	Sale of Equipment	3,665	2,651	1,982	3,000	3,000	0.0%
3623	Sale of Vehicles	8,584	9,630	17,795	4,000	8,000	100.0%
3625	Taxable Sales	354	179	-	-	-	N/A
3628	Disc Golf Sales	2,111	829	379	1,500	-	-100.0%
Sale of Property Total		1,169,230	(88,679)	29,131	17,500	20,000	14.3%

37 Other Revenue

3700	Interest Income	67,006	37,613	45,000	55,000	49,600	-9.8%
3705	Recreational Activities	1,485	1,477	-	-	-	N/A
3710	Govt Service Chg-Water	599,000	624,000	547,000	547,000	570,000	4.2%
3715	Govt Service Chg-Elec	550,000	578,000	583,000	583,000	614,000	5.3%
3719	Govt Service Chg-HART	103,000	107,000	108,000	108,000	110,000	1.9%
3720	Govt Service Chg-Gas	793,000	829,000	839,000	839,000	873,000	4.1%
3721	Govt Service Chg-DSC	207,000	217,000	219,000	219,000	223,000	1.8%
3725	Govt Service Chg-Coun.	54,864	42,678	41,800	144,200	44,500	-69.1%
3730	Insurance Recovery	12,183	2,269	24,351	20,500	20,500	0.0%
3753	Federal Grant	716,821	490,769	577,302	410,000	-	-100.0%
3754	State Grant	103,635	121,825	79,283	188,500	58,800	-68.8%
3761	KLEFPF	237,874	239,157	223,018	264,500	260,800	-1.4%
3762	FIP	231,409	239,364	243,400	247,400	248,200	0.3%
3774	Donations	3,175	5,789	14,510	7,500	-	-100.0%
3799	Unclassified	10,618	11,798	1,400	4,000	-	-100.0%
3830	Reimbursable Services	380,895	231,961	175,000	175,700	173,150	-1.5%
Other Revenue Total		4,071,965	3,779,700	3,721,064	3,813,300	3,245,550	-14.9%

GENERAL FUND REVENUE TOTAL	\$25,394,270	\$24,773,901	\$25,720,753	\$25,118,500	\$25,253,700	0.5%
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CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Fund 20 - Gas Fund

32 Service Fees

3221	Service Charges	\$ 13,348	\$ 11,600	\$ 10,750	\$ 12,000	\$ 11,000	-8.3%
Service Fees Total		13,348	11,600	10,750	12,000	11,000	-8.3%

36 Sale of Property

3622	Sale of Equipment	2,134	-	5,057	-	1,000	N/A
3625	Taxable Sales	1,426	862	870	1,600	900	-43.8%
Sale of Property Total		3,560	862	5,927	1,600	1,900	18.8%

37 Other Revenue

3700	Interest Income	64,526	49,198	36,000	38,900	35,600	-8.5%
3730	Insurance Recovery	-	3,195	(730)	-	-	N/A
3754	State Contract	75,267	-	16,800	20,000	1,000	-95.0%
3830	Reimbursable Services	-	-	11,332	-	1,000	N/A
Other Revenue Total		139,793	52,393	63,402	58,900	37,600	-36.2%

39 Gas Revenue

3900	Gas Sales	18,886,442	15,104,974	16,200,000	15,450,000	17,750,000	14.9%
3920	Penalties	92,452	58,788	50,000	60,000	55,000	-8.3%
3940	Gas Mains	550	40,423	1,000	31,000	1,000	-96.8%
3945	Service Lines	11,460	23,904	32,500	3,000	17,500	483.3%
3960	PEAK Return	219,684	268,759	275,120	205,000	260,000	26.8%
3990	Miscellaneous	9,366	46,736	12,530	12,500	12,000	-4.0%
Gas Revenue Total		19,219,954	15,543,584	16,571,150	15,761,500	18,095,500	14.8%

GAS FUND REVENUE TOTAL		<u>\$19,376,655</u>	<u>\$15,608,439</u>	<u>\$16,651,229</u>	<u>\$15,834,000</u>	<u>\$18,146,000</u>	<u>14.6%</u>
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Fund 29 - Health Reimbursement Arrangement (HRA)

37 Other Revenue

3700	Interest Income	\$ 1,005	\$ 493	\$ 408	\$ 1,000	\$ 1,000	0.0%
Other Revenue Total		1,005	493	408	1,000	1,000	0.0%

38 Transfers

3855	Transfer from Health Ins.	-	160,000	375,000	479,000	400,000	-16.5%
Transfers Total		-	160,000	375,000	479,000	400,000	-16.5%

HRA FUND REVENUE TOTAL		<u>\$ 1,005</u>	<u>\$ 160,493</u>	<u>\$ 375,408</u>	<u>\$ 480,000</u>	<u>\$ 401,000</u>	<u>-16.5%</u>
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CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Fund 32 - Civil Service Pension Fund

37 Other Revenue

3700	Interest Income	\$ 67	\$ 3	\$ 10	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,106	2,143	2,238	2,400	2,500	4.2%
3723	Income Match Sanit.	2,106	2,143	2,238	2,400	2,500	4.2%
3724	Tax Revenue	1,517	375	120	200	-	-100.0%
3851	Transfer from General	149,000	217,000	217,000	227,000	227,000	0.0%
Other Revenue Total		154,796	221,664	221,606	232,000	232,000	0.0%

CIVIL SERVICE REVENUE TOTAL	\$ 154,796	\$ 221,664	\$ 221,606	\$ 232,000	\$ 232,000	0.0%
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Fund 33 - Police & Fire Pension Fund

37 Other Revenue

3700	Interest Income	\$ 34	\$ 1	\$ 10	\$ -	\$ -	N/A
3724	Tax Revenue	2,075	554	250	1,000	-	-100.0%
3851	Transfer from General	422,700	418,000	415,000	433,000	437,000	0.9%
Other Revenue Total		424,809	418,555	415,260	434,000	437,000	0.7%

POLICE & FIRE REVENUE TOTAL	\$ 424,809	\$ 418,555	\$ 415,260	\$ 434,000	\$ 437,000	0.7%
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Fund 40 - Cemetery Fund

36 Sale of Property

3600	Cemetery Spaces	\$ 85,974	\$ 56,681	\$ 56,000	\$ 52,000	\$ 56,000	7.7%
3605	Grave Openings	125,890	102,525	100,422	114,000	104,000	-8.8%
3610	Other Cemetery Serv.	23,325	18,340	15,900	16,000	16,000	0.0%
3625	Taxable Sales	869	1,261	2,483	1,500	1,500	0.0%
3630	Mausoleum Sales	13,000	19,687	30,000	13,500	14,400	6.7%
Sale of Property Total		249,058	198,494	204,805	197,000	191,900	-2.6%

37 Other Revenue

3700	Interest Income	3,419	2,557	135	1,000	100	-90.0%
3799	Unclassified	165	-	-	-	-	N/A
Other Revenue Total		3,584	2,557	135	1,000	100	-90.0%

38 Transfers

3851	Transfer from General	-	-	73,000	156,000	221,000	41.7%
	Transfer from Reserves	-	-	-	90,000	-	-100.0%
Transfer Total		-	-	73,000	246,000	221,000	-10.2%

CEMETERY REVENUE TOTAL	\$ 252,642	\$ 201,051	\$ 277,940	\$ 444,000	\$ 413,000	-7.0%
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CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Fund 45 - Health Insurance Fund

37 Other Revenue

3700	Interest Income	\$ 1,465	\$ 1,326	\$ 2,098	\$ 1,000	\$ 2,000	100.0%
3778	Premiums - 911	184,987	192,000	156,271	228,750	213,500	-6.7%
3780	Premiums - Plan./GIS	15,750	4,003	-	-	-	N/A
3781	Premiums - Water	1,273,000	1,324,997	1,025,700	1,305,000	1,218,000	-6.7%
3782	Premiums - Power Light	639,350	621,329	497,650	615,000	574,000	-6.7%
3784	Premiums - Sanitation	291,375	295,999	235,718	277,500	259,000	-6.7%
3785	Premiums - Cemetery	63,000	64,000	52,145	60,000	56,000	-6.7%
3786	Premiums - General	3,510,425	3,456,987	2,676,166	3,442,500	3,255,000	-5.4%
3787	Premiums - Gas	413,500	397,332	312,818	405,000	364,000	-10.1%
3788	Premiums - HART	220,500	223,999	171,473	210,000	196,000	-6.7%
3789	Premiums - PWI	168,812	169,333	158,439	176,250	164,500	-6.7%
3795	Employee Contri. + 1	129,707	267,409	389,843	420,000	390,000	-7.1%
Other Revenue Total		6,911,871	7,018,714	5,678,321	7,141,000	6,692,000	-6.3%

HEALTH INS. REVENUE TOTAL	\$ 6,911,871	\$ 7,018,714	\$ 5,678,321	\$ 7,141,000	\$ 6,692,000	-6.3%
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Fund 48- Bond Fund

37 Other Revenue

3700	Interest Income	\$ 719	\$ 874	\$ 1,160	\$ 1,160	\$ 1,500	29.3%
3724	Property Tax Revenue	2,102	525	-	-	-	N/A
3777	America Bond Subsidy	52,293	138,714	137,170	137,170	135,300	-1.4%
3797	HWU Contribution	110,878	374,123	528,780	528,780	721,900	36.5%
3851	Transfer from General	462,000	734,600	775,000	775,000	778,000	0.4%
3860	Transfer from Constr.	1,349,738	525,246	943,890	943,890	1,362,300	44.3%
Other Revenue Total		1,977,730	1,774,082	2,386,000	2,386,000	2,999,000	25.7%

BOND FUND REVENUE TOTAL	\$ 1,977,730	\$ 1,774,082	\$ 2,386,000	\$ 2,386,000	\$ 2,999,000	25.7%
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Fund 50 - Public Way Improvement (PWI) Fund

37 Other Revenue

3700	Interest Income	\$ 299	\$ 302	\$ 524	\$ 300	\$ 300	0.0%
3751	LGEA-Coal	89,914	103,102	83,267	100,000	-	-100.0%
3752	LGEA-Mineral	42,138	56,326	52,419	52,000	52,000	0.0%
3756	Municipal Aid	575,656	625,680	667,689	570,000	673,000	18.1%
3799	Other	248	243	448	-	-	N/A
3830	Reimbursable Services	5,134	6,078	3,161	5,500	5,500	0.0%
3835	Cuts-Water & Sewer	77,591	55,285	124,357	50,200	55,200	10.0%
3851	Transfer from General	582,000	390,000	605,000	776,000	777,000	0.1%
Other Revenue Total		1,372,980	1,237,016	1,536,865	1,554,000	1,563,000	0.6%

PWI REVENUE TOTAL	\$ 1,372,980	\$ 1,237,016	\$ 1,536,865	\$ 1,554,000	\$ 1,563,000	0.6%
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CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Fund 51 - Construction Fund

37 Other Revenue

3700	Interest Income	\$ 12,292	\$ 22,283	\$ 18,545	\$ -	\$ -	N/A
3753	Federal Grant	56,369	2,854,332	4,006,252	6,520,000	2,621,000	-59.8%
3754	State Grant	-	-	-	-	477,000	N/A
3764	County Contributions	-	-	10,000	-	25,000	N/A
3777	Bond Proceeds	13,730,000	12,080,000	9,730,000	9,995,000	6,000,000	-40.0%
3798	City Contributions	-	-	-	-	25,000	N/A
Other Revenue Total		13,798,661	14,956,615	13,764,797	16,515,000	9,148,000	-44.6%

38 Transfers

3830	Reimbursable Services	-	3,104	-	-	-	N/A
3851	Transfer from General	1,047,945	177,745	-	-	418,000	N/A
	Restricted Fund Bal.	-	-	-	944,000	1,363,000	44.4%
Transfers Total		1,047,945	180,849	-	944,000	1,781,000	0

CONSTR. FUND REVENUE TOTAL \$14,846,606 \$15,137,464 \$13,764,797 \$17,459,000 \$10,929,000 -37.4%

Fund 53 - Flood Mitigation Fund

37 Other Revenue

3700	Interest Income	\$ 176	\$ 126	\$ 100	\$ 30	\$ -	-100.0%
3753	Federal Grant	676,367	-	240,000	1,226,170	-	-100.0%
3754	State Grant	127,263	5,619	87,800	1,180,000	800,000	-32.2%
3764	County Contribution	43,677	115,235	30,880	173,900	145,000	-16.6%
3798	City Contribution	43,740	115,172	30,880	173,900	145,000	-16.6%
Other Revenue TOTAL		891,223	236,152	389,660	2,754,000	1,090,000	-60.4%

FLOOD MITIGATION REVENUE \$ 891,223 \$ 236,152 \$ 389,660 \$ 2,754,000 \$ 1,090,000 -60.4%

Fund 56 - HART FUND

32 Service Fees

3200	Bus Fares	\$ 38,664	\$ 39,871	\$ 39,601	\$ 40,000	\$ 40,000	0.0%
Service Fees Total		38,664	39,871	39,601	40,000	40,000	0.0%

36 Sale of Property

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

37 Other Revenue

3700	Interest Income	208	167	140	-	-	N/A
3753	Federal Grant	715,222	676,033	672,777	958,000	792,000	-17.3%
3754	State Grant	52,460	33,794	29,881	46,000	34,000	-26.1%
3755	Transfer from General	552,200	629,000	702,000	564,000	547,000	-3.0%
3765	KY Fuel Tax Refund	3,415	6,527	5,684	4,000	4,000	0.0%
3799	Other	4,641	2,274	2,454	-	-	N/A
Other Revenue Total		1,328,146	1,347,795	1,412,936	1,572,000	1,377,000	-12.4%

HART FUND REVENUE TOTAL \$ 1,366,810 \$ 1,394,977 \$ 1,452,537 \$ 1,612,000 \$ 1,417,000 -12.1%

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Fund 57 - Sanitation Fund

32 Service Fees

3210	Refuse Fee Residential	\$ 1,781,932	\$ 1,843,925	\$ 1,960,000	\$ 1,966,000	\$ 2,074,000	5.5%
3211	Recycling Fee	123,793	123,103	123,000	124,000	123,000	-0.8%
3217	Refuse Fee Commercial	251,857	242,246	275,000	250,000	275,000	10.0%
Service Fees Total		2,157,582	2,209,274	2,358,000	2,340,000	2,472,000	5.6%

36 Sale of Property

3622	Sale of Vehicles	25,160	3,731	23,500	-	-	N/A
3625	Taxable Sales	1,471	2,954	3,000	3,000	6,000	100.0%
Sale of Property Total		26,631	6,685	26,500	3,000	6,000	100.0%

37 Other Revenue

3700	Interest Income	42,110	35,899	-	38,180	35,840	-6.1%
3732	Work Comp. Indemnity	4,943	258	-	-	-	N/A
3747	Transfer Station Fees	357,281	461,306	406,000	432,000	410,000	-5.1%
3764	County Contribution	89,300	91,533	93,820	93,820	96,160	2.5%
3776	Scrap Sales	29,345	24,200	26,000	28,000	26,000	-7.1%
Other Revenue Total		522,979	613,196	525,820	592,000	568,000	-4.1%

38 Transfers

3851	Transfer from General	194,000	-	-	47,000	-	-100.0%
Transfers Total		194,000	-	-	47,000	-	-100.0%

SANITATION REVENUE TOTAL		\$ 2,901,192	\$ 2,829,155	\$ 2,910,320	\$ 2,982,000	\$ 3,046,000	2.1%
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Fund 58 - 911

32 Service Fees

3270	911 Fee	\$ 436,359	\$ 414,280	\$ 419,174	\$ 417,000	\$ 420,000	0.7%
3272	Wireless 911 Revenue	171,846	184,271	168,226	180,000	175,000	-2.8%
Service Fees Total		608,205	598,551	587,400	597,000	595,000	-0.3%

37 Other Revenue

3700	Interest Income	121	83	67	-	-	N/A
3754	State Grant	55,573	-	-	-	-	N/A
3764	Revenue from County	90,607	88,208	115,000	129,000	128,000	-0.8%
Other Revenue Total		146,301	88,291	115,067	129,000	128,000	-0.8%

38 Transfers

3851	Transfer from General	288,000	215,000	345,000	386,000	384,000	-0.5%
Transfers Total		288,000	215,000	345,000	386,000	384,000	-0.5%

911 REVENUE TOTAL		\$ 1,042,506	\$ 901,842	\$ 1,047,467	\$ 1,112,000	\$ 1,107,000	-0.4%
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**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Fund 81 - Community Development Block Grant (CDBG) Fund

37 Other Revenue

3760	CDBG Revenue	\$ 236,268	\$ 376,065	\$ 467,660	\$ 397,000	\$ 362,000	-8.8%
Other Revenue Total		236,268	376,065	467,660	397,000	362,000	-8.8%

CDBG FUND REVENUE TOTAL	\$ 236,268	\$ 388,065	\$ 467,660	\$ 397,000	\$ 362,000	-8.8%
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Fund 84 - HOME FUND

37 Other Revenue

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

HOME FUND REVENUE TOTAL	\$ 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	\$ 337	\$ -	\$ -	\$ -	N/A
Sale of Property Total		579	337	-	-	-	N/A

37 Other Revenue

3700	Interest Income	354	432	436	200	200	0.0%
3757	Investigation Revenue	45,226	6,472	3,531	6,800	5,800	-14.7%
Other Revenue Total		45,580	6,904	3,967	7,000	6,000	-14.3%

38 Transfer Miscellaneous

3851	Transfer from General	4,878	-	-	-	-	N/A
	Restricted Fund Bal.	-	-	17,215	73,000	52,000	-28.8%
Transfers Miscellaneous Total		4,878	-	17,215	73,000	52,000	-28.8%

POLICE INVEST. REVENUE TOTAL	\$ 51,037	\$ 7,241	\$ 21,182	\$ 80,000	\$ 58,000	-27.5%
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GRAND TOTAL	\$77,300,800	\$72,320,811	\$73,317,005	\$80,283,500	\$74,409,700
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CITY OF HENDERSON, KY
OPERATING BUDGET FOR FISCAL 2014
GENERAL FUND CONSOLIDATED

Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Approved Budget	2014 Proposed Budget	% CHANGE '13 vs. '14
Fund 10 - General Fund						
Taxes	\$ 16,238,064	\$ 17,172,859	\$ 18,076,989	\$ 17,394,700	\$ 18,099,300	4.1%
Service Charges / Fees	539,258	551,847	528,360	531,600	528,100	-0.7%
Fines	21,621	24,252	20,000	23,100	21,000	-9.1%
License and Permits	102,046	77,643	87,200	80,000	82,000	2.5%
Rents and Concessions	118,486	120,090	117,185	121,600	117,050	-3.7%
Sales of Surplus Property	1,169,230	(88,679)	29,131	17,500	20,000	14.3%
Other	4,071,965	3,811,326	3,742,064	3,813,300	3,245,550	-14.9%
In Lieu of Tax Payments	3,133,600	3,136,189	3,140,824	3,136,700	3,140,700	0.1%
Total Revenue	\$ 25,394,270	\$ 24,805,527	\$ 25,741,753	\$ 25,118,500	\$ 25,253,700	0.5%
Personnel Services	\$ 16,660,807	\$ 16,839,190	\$ 15,913,654	\$ 17,289,390	\$ 17,451,490	0.9%
Supplies	716,971	758,823	802,426	848,960	866,400	2.1%
Maintenance & Repairs	682,861	657,168	752,182	778,250	786,920	1.1%
Services	1,862,970	1,966,659	2,251,822	2,809,510	2,484,870	-11.6%
Sundry with Debt	537,274	415,332	459,052	451,770	476,500	5.5%
Capital Outlay	1,168,077	712,453	680,617	777,060	460,820	-40.7%
Transfers	3,795,883	2,854,135	3,132,000	3,463,060	3,973,000	14.7%
Total Expense	\$ 25,424,843	\$ 24,203,760	\$ 23,991,753	\$ 26,418,000	\$ 26,500,000	0.3%
NET	\$ (30,573)	\$ 601,767	\$ 1,750,000	\$ (1,299,500)	\$ (1,246,300)	

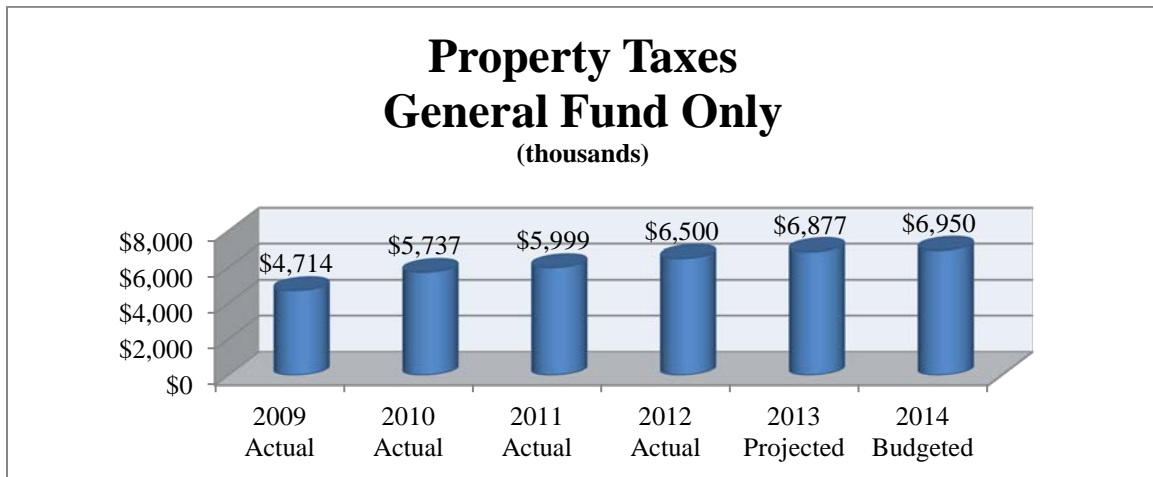
MAJOR REVENUE SOURCES

TAX REVENUE

General Fund

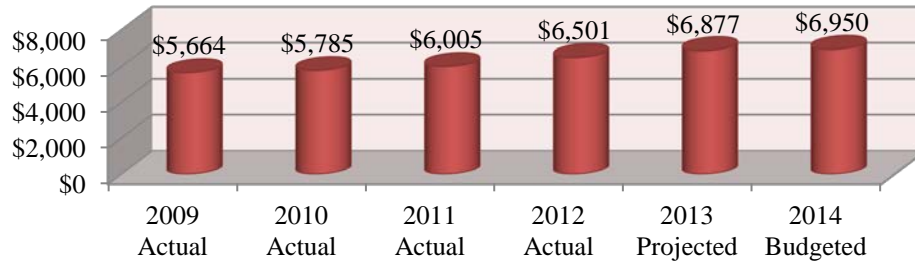
Property Taxes – The City of Henderson follows Chapter 132 of the Kentucky Revised Statutes and Section 157 of the Constitution of Kentucky as they relate to property taxes. Property Taxes attach as an enforceable lien on both real and personal property. Property values are assessed as of January 1st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

The 2012 tax rates per \$100 for real and personal property were .542 and .75 respectively. For the fiscal year 2013, the General Fund's real property tax revenue was approximately \$5.88 million and its personal tax was \$997,000. The 2014 estimates are based on the compensating rate or 2013 actual revenue plus the tax on any new property, net of deletions, added since last year.



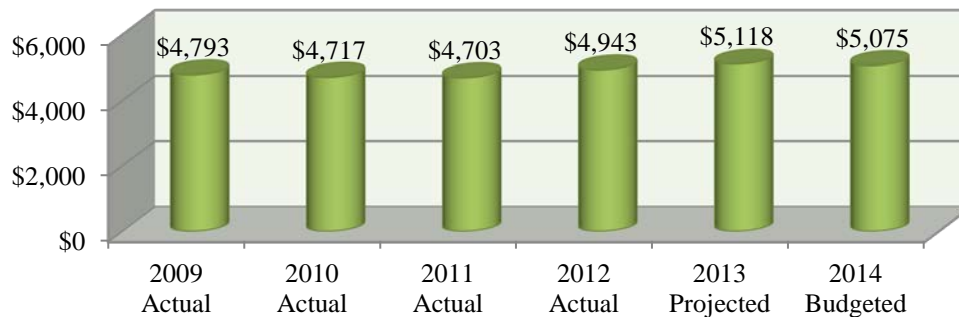
Prior to fiscal 2010, when the property tax ordinance was adopted, the City set the property taxes rates for the General, Police/Fire Pension, Civil Service Pension and Bond Funds based on each fund's need. Starting in fiscal 2010, the City placed all property taxes receipts in the General Fund and made 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 2009.

Property Taxes Across all Funds (thousands)

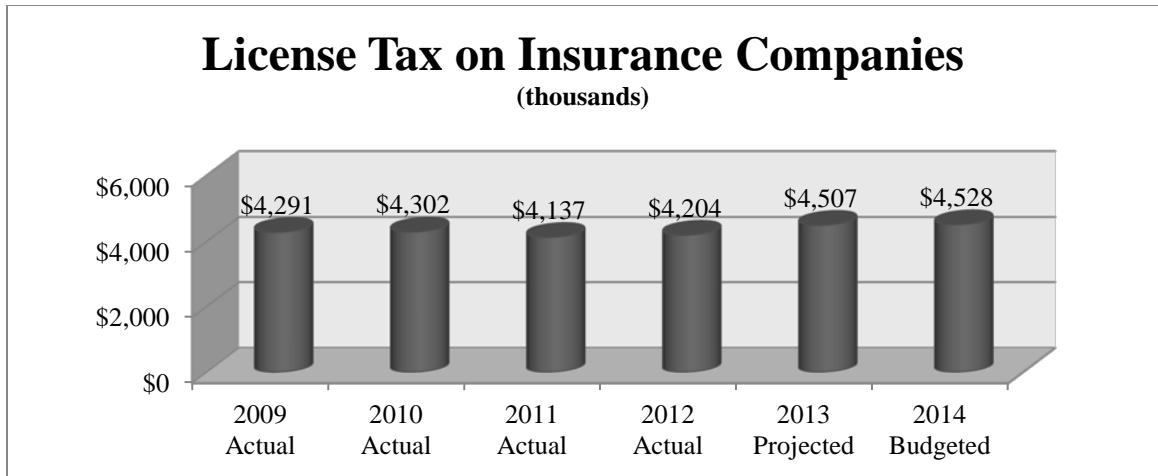


Occupational License Taxes – The City of Henderson follows Chapter 67 of the Kentucky Revised Statutes as it relates to occupational license tax. The tax is assessed against gross wages paid to employees within the City limits and against the net profits of businesses operating within the City. The occupational taxes were implemented in January 2006. The tax rate is 1% for both taxes which in fiscal 2013 will generate approximately \$4.26 million in payroll taxes and \$858,000 in net profit taxes. The 2014 estimate for payroll reflects a slight decrease of 0.8% from 2013 actual. The net profit tax for fiscal 2013 included an extraordinary remittance; therefore, the estimate for net profits is down from the 2013 projection. The goal is to be conservative on the revenue and budget expenses on the high end.

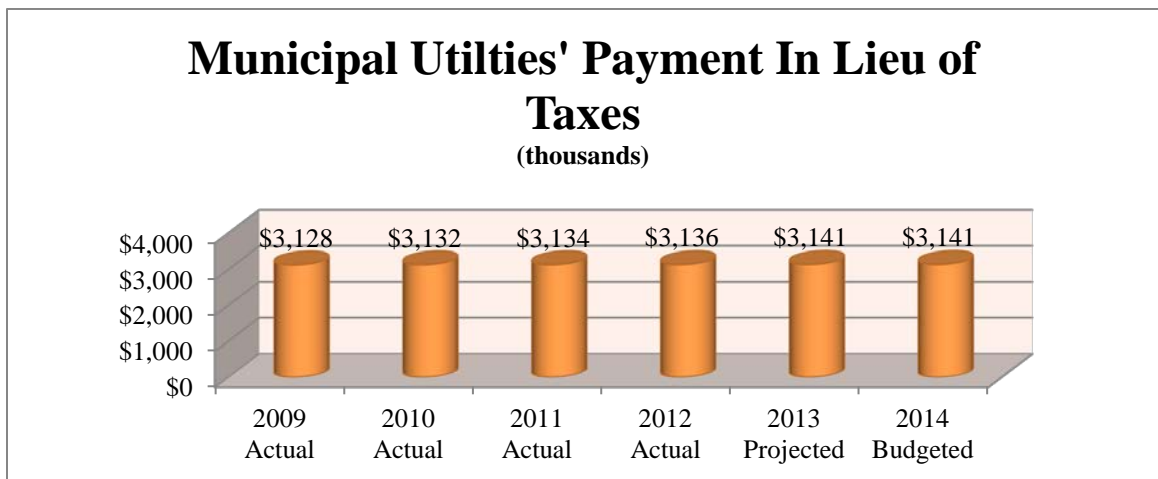
Occupational License Taxes (thousands)



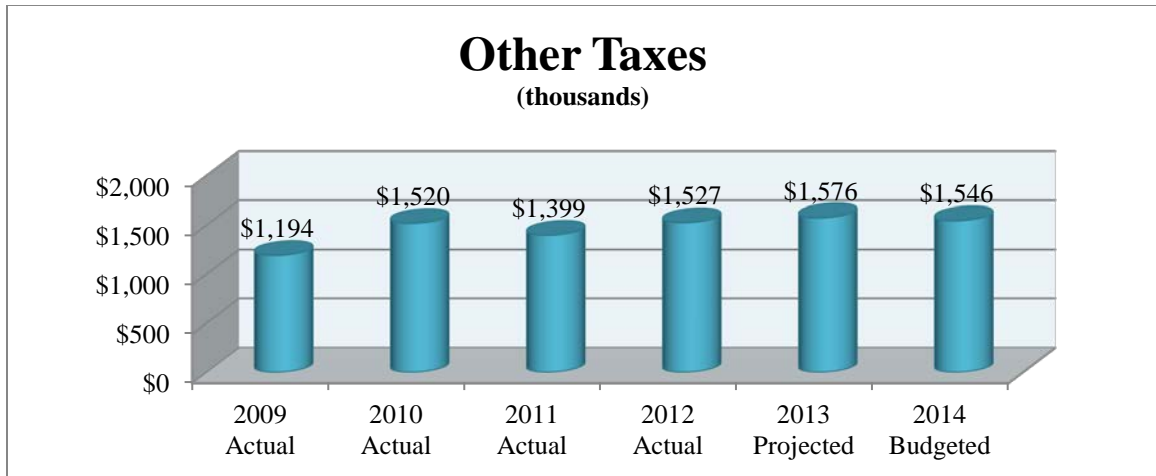
License Tax on Insurance Companies – The City of Henderson follows Chapter 91A of the Kentucky Revised Statutes as it relates to the tax assessed on insurance premiums. The tax applies to casualty, automobile, inland marine, fire/allied perils, health and life policies. The insurance companies add the 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 \$4.5 million in revenue in fiscal years 2013 and 2014.



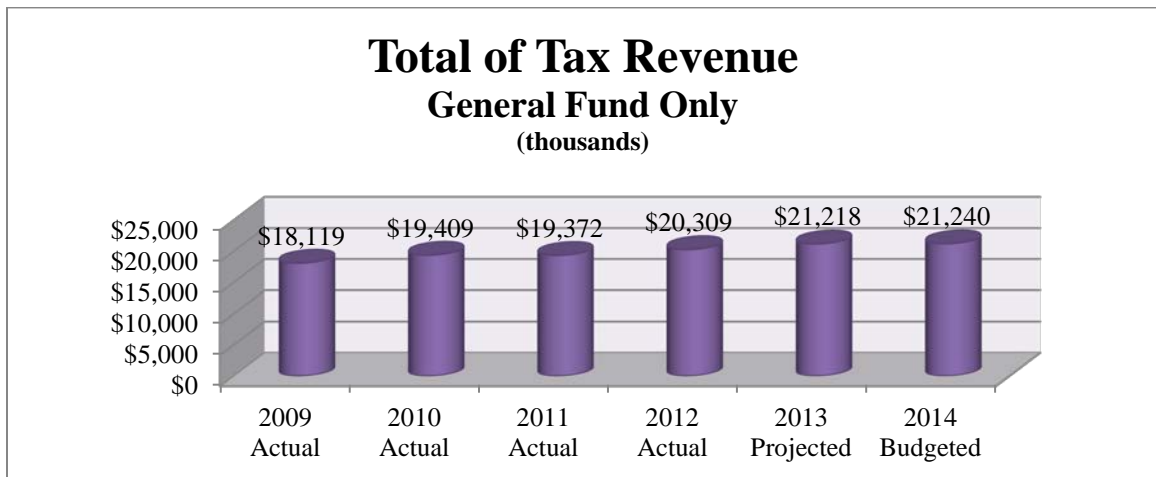
Payment in Lieu of Taxes (Municipal Utilities and Housing Authority) – The City of Henderson owns a majority of the electric, natural gas and water operations within the City limits. The three utilities pay to the City varying amounts that are based on its ability to absorb the tax. For fiscal 2013 and 2014, 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 2014, the City is expecting to receive approximately \$96,000.



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 \$1.546 million for fiscal year 2014.



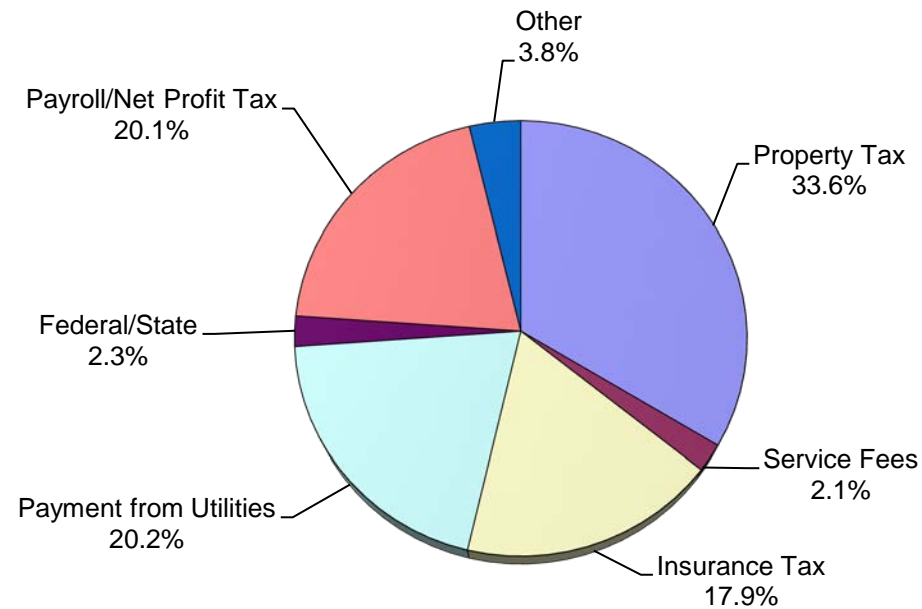
Taxes – The total (\$21,240,000) for the taxes above make up approximately 84.1% of the General Fund's \$25,253,700 of revenue (net of reserves) for fiscal 2014.



CITY OF HENDERSON

GENERAL FUND REVENUE

FISCAL 2014 BUDGET



CITY OF HENDERSON , KENTUCKY

PROPERTY TAX LEVIES AND COLLECTIONS

LAST NINE 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	\$ 3,889,773	99.7%
2005	4,173,453	\$ 4,122,781	98.8%	\$ 40,363	4,163,144	99.8%
2006	4,301,983	4,247,636	98.7%	41,193	4,288,829	99.7%
2007	4,704,133	4,647,361	98.8%	41,125	4,688,486	99.7%
2008	5,137,044	5,064,159	98.6%	53,128	5,117,287	99.6%
2009	5,596,878	5,491,093	98.1%	70,447	5,561,540	99.4%
2010	5,786,016	5,692,217	98.4%	58,675	5,750,892	99.4%
2011	6,065,698	5,959,466	98.2%	46,971	6,006,437	99.0%
2012	6,557,020	6,446,468	98.3%	-	6,446,468	98.3%

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

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

(b) Collections as of June 30, 2012

CITY OF HENDERSON COST ALLOCATION

GENERAL FUND		GENERAL FUND											
		Fiscal 2014	GENERAL	PWR &		WTR &							
DIVISION NAME		BUDGET	FUND	GAS	LIGHT	SEWER	CEMET.	PWI	HART	SANIT.	LANDFILL	911	OTHER
010	Mayor & Commission	100.00%	90.95%	3.00%	0.78%	1.13%	0.39%	0.39%	0.39%	0.39%	0.39%	0.51%	1.68%
		\$ 221,130	\$ 201,118	\$ 6,634	\$ 1,725	\$ 2,499	\$ 862	\$ 862	\$ 862	\$ 862	\$ 862	\$ 1,128	\$ 3,715
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%
		\$ 498,060	\$ 425,343	\$ 39,845	\$ 3,835	\$ 4,931	\$ 797	\$ 2,540	\$ 6,425	\$ 448	\$ 797	\$ 897	\$ 12,202
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%
		\$ 290,690	\$ 156,973	\$ 43,604	\$ 8,721	\$ 5,814	\$ 5,814	\$ 8,721	\$ 1,453	\$ 2,907	\$ 2,907	\$ 14,535	\$ 39,243
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%
		\$ 109,860	\$ 60,423	\$ 1,099	\$ 1,099	\$ 1,099	\$ 32,958	\$ 1,099	\$ 1,099	\$ 1,099	\$ 1,099	\$ 1,099	\$ 7,690
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%
		\$ 89,120	\$ 44,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,560
017	Comm. Development	100.00%	87.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	12.37%
		\$ 113,740	\$ 99,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,070
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%
		\$ 439,520	\$ 339,485	\$ 21,405	\$ 5,934	\$ 21,405	\$ 3,604	\$ 10,548	\$ 7,867	\$ 12,219	\$ 3,384	\$ 13,669	\$ -
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%
		\$ 535,220	\$ 282,329	\$ 83,494	\$ 17,127	\$ 17,127	\$ 17,127	\$ 17,127	\$ 25,691	\$ 20,338	\$ 20,338	\$ 17,127	\$ 17,395
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%
		\$ 716,270	\$ 219,035	\$ 109,661	\$ 91,683	\$ 75,280	\$ 11,460	\$ 70,481	\$ 22,921	\$ 46,414	\$ 46,414	\$ 11,460	\$ 11,460
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%
		\$ 862,210	\$ 48,025	\$ 252,800	\$ 253,317	\$ 224,088	\$ 12,071	\$ 12,071	\$ 13,278	\$ 25,866	\$ 8,622	\$ 12,071	\$ -
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%
		\$ 768,420	\$ 42,801	\$ 225,301	\$ 225,762	\$ 199,712	\$ 10,758	\$ 10,758	\$ 11,834	\$ 23,053	\$ 7,684	\$ 10,758	\$ -

CITY OF HENDERSON COST ALLOCATION

		GENERAL FUND											
		Fiscal 2014	GENERAL			PWR &	WTR &						
DIVISION NAME		BUDGET	FUND	GAS	LIGHT	SEWER	CEMET.	PWI	HART	SANIT.	LANDFILL	911	OTHER
232	Fire	100.00%	63.43%	0.00%	0.00%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	36.48%
		\$ 5,418,660	\$ 3,437,056	\$ -	\$ -	\$ 4,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,976,727
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%
		\$ 462,490	\$ 457,680	\$ -	\$ -	\$ -	\$ -	\$ 4,810	\$ -	\$ -	\$ -	\$ -	\$ -
451	Parks & Recreation Dept.	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		\$ 1,577,460	\$ 1,577,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
231	Police	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		\$ 6,210,100	\$ 6,210,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 170,250	\$ 46,274	\$ 2,622	\$ 1,311	\$ 6,657	\$ -	\$ 66,857	\$ 664	\$ 21,043	\$ 20,890	\$ -	\$ 3,933
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%
		\$ 590,360	\$ 489,290	\$ 21,607	\$ 3,542	\$ 6,553	\$ 12,220	\$ 34,654	\$ 4,310	\$ 5,667	\$ 4,546	\$ -	\$ 7,970
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%
		\$ 636,160	\$ 318,016	\$ 54,837	\$ -	\$ -	\$ 9,479	\$ 198,546	\$ 2,672	\$ 50,893	\$ -	\$ -	\$ 1,718
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%
		\$ 198,340	\$ 92,030	\$ 7,537	\$ -	\$ -	\$ 4,542	\$ 15,768	\$ 1,507	\$ 7,537	\$ -	\$ -	\$ 69,419
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%
		\$ 725,740	\$ 675,446	\$ 3,193	\$ -	\$ -	\$ 7,548	\$ 1,234	\$ 9,943	\$ 4,935	\$ 145	\$ 10,378	\$ 12,918
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%
		\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 5,831,200	\$ 2,873,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,957,585
TOTAL		\$ 26,500,000	\$ 18,096,730	\$ 873,638	\$ 614,054	\$ 570,041	\$ 129,240	\$ 491,076	\$ 110,525	\$ 223,281	\$ 117,689	\$ 93,121	\$ 5,180,605

**CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2014
GENERAL FUND DETAIL**

ACCOUNT		2011 Actual	2012 Actual	2013 Approved Budget	2014 Proposed Budget	% CHANGE
41 Personnel Services						
4101	Salaries -Supervision	\$ 1,686,254	\$ 1,686,467	\$ 1,808,090	\$ 1,903,250	5.3%
4102	Salaries -Clerical	988,286	1,032,394	1,058,990	1,039,580	-1.8%
4103	Salaries - Operational	5,899,177	5,969,822	6,025,690	6,215,640	3.2%
4104	Salaries - Overtime	1,209,024	1,141,108	1,145,330	1,226,360	7.1%
4105	Salaries - Other	125,598	122,340	124,220	126,520	1.9%
4106	FICA	220,727	257,648	284,570	295,100	3.7%
4107	Medicare	131,658	131,526	148,300	153,030	3.2%
4108	Life Insurance	22,604	24,076	25,300	20,990	-17.0%
4109	Hospitalization Insurance	3,510,425	3,492,492	3,442,500	3,255,000	-5.4%
4110	Cancer Insurance	20,198	19,086	20,790	21,070	1.3%
4111	Workers Compensation	272,544	224,362	241,350	247,400	2.5%
4112	Employee Assistance Prgm	4,092	3,836	4,240	4,290	1.2%
4115	Unemployment Insurance	3,295	6,249	6,150	33,880	450.9%
4116	Employee Pension Benefit	687,979	759,404	800,590	805,980	0.7%
4118	Retirement - Other	34,512	35,627	35,810	37,060	3.5%
4119	Police & Fire Pension	1,844,434	1,932,753	2,117,470	2,066,340	-2.4%
Personnel Services Total		16,660,807	16,839,190	17,289,390	17,451,490	0.9%
42 Supplies						
4200	Non-Inventory Parts	2,115	5,193	3,000	4,500	50.0%
4201	Fuel	256,613	299,744	325,110	331,400	1.9%
4202	Minor Tools	21,148	22,107	27,550	31,140	13.0%
4203	Office Supplies	50,377	48,048	52,650	53,110	0.9%
4204	Cleaning Supplies	9,710	10,141	11,570	11,940	3.2%
4205	Medical & Drug Supplies	4,748	5,152	5,920	6,230	5.2%
4206	Botanical Supplies	7,785	10,686	12,550	10,080	-19.7%
4207	Clothing Supplies	97,238	88,550	103,390	105,110	1.7%
4208	Postage	108,101	103,489	115,430	115,100	-0.3%
4209	Educational Supplies	9,288	11,329	15,900	15,590	-1.9%
4210	Photographic Supplies	884	844	1,000	800	-20.0%
4211	Periodicals & Supplement	27,243	35,337	27,070	27,150	0.3%
4212	Mechanical Supplies	316	1,779	2,000	2,000	0.0%
4213	Traffic Control Supplies	21,481	21,405	29,000	45,000	55.2%
4214	Chemical Supplies	33,914	38,045	42,420	42,650	0.5%
4215	Janitorial Supplies	17,381	17,508	19,000	20,000	5.3%
4216	Ammunition	28,109	19,504	33,500	18,000	-46.3%
4221	Athletic Recreat. Supply	9,766	6,715	9,150	9,100	-0.5%
4222	Concessions	7,914	10,290	9,250	10,500	13.5%
4225	Safety Supplies	2,081	1,786	2,300	2,300	0.0%
4228	Dive & Rescue	-	-	-	3,500	N/A
4229	Miscellaneous Supplies	1,044	1,122	1,200	1,200	0.0%
4230	Over/Short Account	(285)	49	-	-	N/A
Supplies Total		716,971	758,823	848,960	866,400	2.1%

CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2014
GENERAL FUND DETAIL

ACCOUNT		2011 Actual	2012 Actual	2013 Approved Budget	2014 Proposed Budget	% CHANGE
43 Maintenance & Repairs						
4301	Vehicle Repair	\$ 223,634	\$ 202,368	\$ 196,730	\$ 198,000	0.6%
4302	Office Equipment Repair	120,949	132,729	160,070	139,310	-13.0%
4303	Instr. & Appar. Repair	9,365	11,678	10,800	19,350	79.2%
4304	Other Equipment Repair	23,806	37,123	42,870	43,650	1.8%
4305	Heating / A.C. Repair	23,885	9,941	21,650	24,000	10.9%
4306	Building Repair & Maint	173,954	124,159	114,000	128,400	12.6%
4307	Other Structures Repair	35,963	60,698	138,900	83,940	-39.6%
4308	Machines Tools Repair	11,167	7,017	11,600	16,900	45.7%
4309	Radios Repair	29,254	28,984	47,500	34,500	-27.4%
4310	Video Equipment Expense	2,106	824	6,000	2,500	-58.3%
4312	Walks Drives Fences	4,134	13,545	5,130	70,100	1266.5%
4313	Recreational Equipment	14,741	19,597	16,100	19,870	23.4%
4314	Pumps & Motors	240	1,694	4,400	3,900	-11.4%
4325	Boat Launch Expense	5,305	3,760	2,500	2,500	0.0%
4326	Natural Disaster Expense	4,358	3,051	-	-	N/A
Maintenance & Repairs Total		682,861	657,168	778,250	786,920	1.1%
44 Services						
4401	Telephone	73,647	75,240	82,450	85,240	3.4%
4402	Medical Exams	17,819	19,357	22,800	31,660	38.9%
4403	Assoc. Dues/Subscription	55,508	59,375	62,180	70,550	13.5%
4404	Multi-Department Training	1,751	6,316	7,840	9,480	20.9%
4405	Travel & Training	86,495	84,972	124,040	135,830	9.5%
4406	Boards and Meetings	980	720	1,800	1,800	0.0%
4407	Court Costs	-	-	1,500	-	-100.0%
4408	Legal Advertising	11,367	17,381	19,420	17,150	-11.7%
4409	Electric-Purchased	25,432	26,512	28,000	28,650	2.3%
4414	Clothing / Cleaning	32,719	25,975	34,720	34,970	0.7%
4415	Special Services	69,510	67,581	79,830	72,780	-8.8%
4416	Car Allowance	10,800	10,800	10,800	16,200	50.0%
4417	Printing and Reproduction	30,447	29,331	31,290	29,370	-6.1%
4418	Contractual Services	249,114	307,162	265,660	279,870	5.3%
4419	Professional Services	182,607	171,956	203,910	193,330	-5.2%
4421	Commissions	5,244	1,846	-	-	N/A
4424	Equipment Rental	1,593	1,342	4,350	4,510	3.7%
4440	Web Services	10,604	10,365	25,500	39,480	54.8%
4441	Bank Fees	143	125	230	160	-30.4%
4442	Trust Fees	1,444	1,273	1,300	1,500	15.4%
4443	Charge Card Expense	652	484	550	420	-23.6%
4443	Charge Card Utilities	6,833	8,969	8,400	11,000	31.0%
4456	Planning Commission	198,082	252,082	266,910	274,500	2.8%
4457	Ambulance Service	201,833	180,686	345,630	244,500	-29.3%
4459	Audubon Area Agencies	-	-	-	3,000	N/A
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	50,000	52,500	44,000	44,000	0.0%
4481	Henderson County Attorney	5,500	5,500	5,500	5,500	0.0%
4482	Humane Society of Hend C	110,000	110,000	110,000	110,000	0.0%
4483	Hend City/Co Rescue Sq.	4,500	4,500	4,500	4,500	0.0%

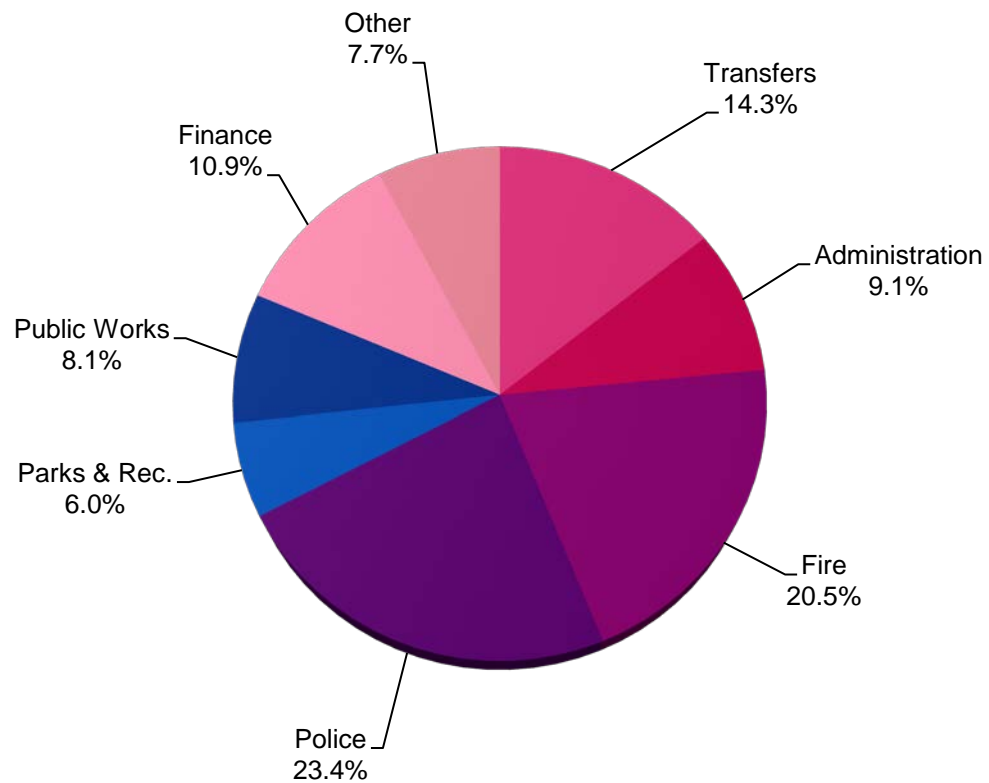
**CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2014
GENERAL FUND DETAIL**

ACCOUNT	2011 Actual	2012 Actual	2013 Approved Budget	2014 Proposed Budget	% CHANGE
44 Services (continued)					
4484 Disaster & Emergency Ser	\$ 23,364	\$ 25,612	\$ 31,510	\$ 55,600	76.5%
4485 Hend City/Co Air Board	95,313	99,042	125,000	125,000	0.0%
4491 NW KY Forward	40,500	48,000	48,000	48,000	0.0%
4494 Other Outside Agency	-	7,000	-	4,500	N/A
4495 Special Projects	-	25,000	569,130	282,500	-50.4%
4497 Henderson Child	2,700	3,200	3,200	3,200	0.0%
4498 GIS	172,299	142,157	156,660	133,200	-15.0%
4522 Audit Expense	23,970	24,098	22,700	22,720	0.1%
Services Total	1,862,970	1,966,659	2,809,510	2,484,870	-11.6%
45 Sundry Charges					
4501 Insurance Expense	400,532	410,589	446,000	474,000	6.3%
4502 Interest Expense	36,968	-	-	-	N/A
4517 Disc Golf Expense	1,834	1,789	2,250	-	-100.0%
4531 DARE Expenses	2,940	2,954	3,520	2,500	-29.0%
4576 Series 2001 Debt	95,000	-	-	-	N/A
Sundry Charges Total	537,274	415,332	451,770	476,500	5.5%
46 Capital Outlay					
4601 Motor Vehicles	419,542	171,957	463,230	223,670	-51.7%
4602 Office Furniture /Fixture	12,214	-	-	10,000	N/A
4605 Machinery & Tools	383,476	372,247	84,330	10,500	-87.5%
4607 Data Processing Equipment	104,659	29,023	83,600	90,950	8.8%
4608 Instruments & Apparatus	108,971	101,682	23,000	-	-100.0%
4628 Park Improvements	-	-	75,000	125,700	67.6%
4641 Municipal Center Improve.	139,215	37,544	47,900	-	-100.0%
Capital Outlay Total	1,168,077	712,453	777,060	460,820	-40.7%
47 Transfers					
4701 Transfer to PWI	582,000	390,000	776,000	777,000	0.1%
4702 Transfer to Hart	552,200	629,000	564,000	547,000	-3.0%
4707 Transfer to Construction	1,047,946	177,745	-	418,000	N/A
4711 Reserve for Contingency	93,159	72,790	99,060	184,000	85.7%
4713 Transfer to Sanitation	194,000	-	47,000	-	-100.0%
4714 Transfer to Emergency Co	288,000	215,000	386,000	384,000	-0.5%
4716 Transfer to Police and Fire	422,700	418,000	433,000	437,000	0.9%
4717 Transfer to Civil Service	149,000	217,000	227,000	227,000	0.0%
4718 Transfer to Police Invest.	4,878	-	-	-	N/A
4719 Transfer to Cemetery Fund	-	-	156,000	221,000	41.7%
4725 Transfer to Bond Fund	462,000	734,600	775,000	778,000	0.4%
Transfers Total	3,795,883	2,854,135	3,463,060	3,973,000	14.7%
Total Expenses	\$ 25,424,843	\$ 24,203,760	\$ 26,418,000	\$ 26,500,000	0.3%

CITY OF HENDERSON

GENERAL FUND EXPENDITURES

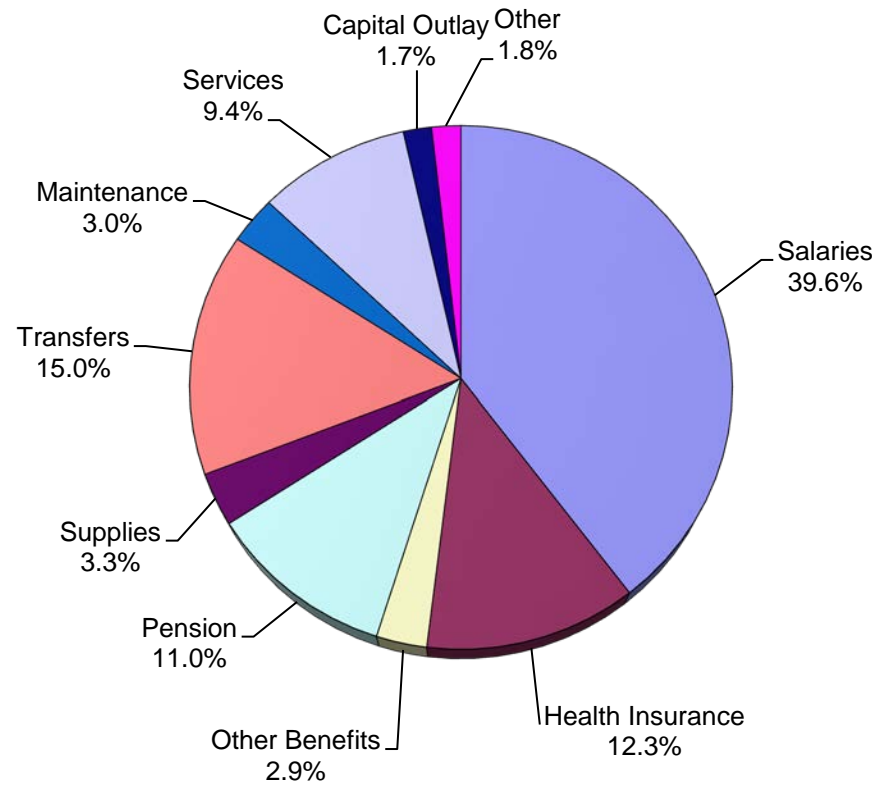
FISCAL 2014 BUDGET



CITY OF HENDERSON

GENERAL FUND EXPENDITURES

FISCAL 2014 BUDGET



<p style="text-align: center;">CITY OF HENDERSON, KY</p> <p style="text-align: center;">TOTAL EXPENDITURES OF ALL FUNDS</p> <p style="text-align: center;">FOR FISCAL 2014</p>

	Fiscal 2013	Fiscal 2014	Increase	Percentage
GENERAL FUND	\$ 26,418,000.00	\$ 26,500,000.00	\$ 82,000.00	0.3%
GAS FUND	17,854,000	18,908,000	1,054,000	5.9%
HEALTH REIMBURSEMENT ARRANGEMENT FUND	480,000	401,000	(79,000)	-16.5%
CIVIL SERVICE PENSION FUND	232,000	232,000	-	0.0%
POLICE & FIRE PENSION FUND	434,000	437,000	3,000	0.7%
CEMETERY FUND	444,000	413,000	(31,000)	-7.0%
HEALTH INSURANCE FUND	7,141,000	6,692,000	(449,000)	-6.3%
BOND FUND	2,386,000	2,999,000	613,000	25.7%
PUBLIC WAY IMPROVEMENT FUND	1,554,000	1,563,000	9,000	0.6%
CONSTRUCTION FUND	17,459,000	10,929,000	(6,530,000)	-37.4%
FLOOD MITIGATION FUND	2,754,000	1,090,000	(1,664,000)	-60.4%
HART FUND	1,612,000	1,417,000	(195,000)	-12.1%
SANITATION FUND	3,360,000	3,132,000	(228,000)	-6.8%
911 FUND	1,112,000	1,107,000	(5,000)	-0.4%
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	397,000	362,000	(35,000)	-8.8%
HOME GRANT FUND	264,000	264,000	-	0.0%
POLICE INVESTIAGTION FUND	80,000	58,000	(22,000)	-27.5%
JUSTICE ASSISTANCE GRANT FUND	13,000	-	(13,000)	-100.0%
	<u>\$ 83,994,000.00</u>	<u>\$ 76,504,000.00</u>	<u>\$ (7,490,000.00)</u>	<u>-8.9%</u>

**CITY OF HENDERSON, KY
CITY-WIDE - STRATEGIC PLAN SUMMARY
FOR FISCAL YEAR 2014**

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 (KIA) grant.
Increase the safety of citizens by replacing obsolete public safety equipment.	Safety	Police	Replace five police vehicles as defined in the vehicle replacement schedule.
		Fire	Purchase software for mobile data terminals
		Fire	Continue to follow the vehicle replacement schedule by replacing sedan.
Enhance services to citizens by extending technology	Technology Improvement	Finance	Replace 18 personal computers to keep equipment up to date and operating effectively.
Ensure that City services assist in creating a superior quality of life and an atmosphere where people desire to live, work, and play.	Quality of Life	HART	Purchase and place benches throughout the City.
		Administration	Finalize construction on the riverfront improvement projects.
		Administration	Submit a balanced budget that requires only the compensating tax rate.
Recruit and retain highly motivated and qualified employees.	City Services	Human Resources	Recommend 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 Atkinson Park.

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2014

Key Area	Responsibility	Objectives/Performance Standards
I. Transportation	A. Public Works	1. Mill and resurface streets as defined in the four year schedule and continue minor street, shoulder, and sidewalk repair.
		2. Inventory, test, and replace as needed regulatory, warning, and guide signs to meet FHWA retro-reflectivity requirements.
	B. Gas Utility	1. Complete Merritt Drive service tie-overs and Green River Road gas infrastructure support.
	C. Mass Transit	1. Purchase and place benches throughout the City on the bus routes.
II. Facilities & Services	A. Parks & Recreation	1. Refurbish Hays Park restrooms facilities by April, 2014.
		2. Replace water chemistry controllers at Atkinson Pool by May, 2014.
		3. Replace carpeting at the JFK Center to meet ADA guidelines.
	B. 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 and that all hydrants are properly color-coded.

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2014

Key Area	Responsibility	Objectives/Performance Standards
II. Facilities & Services (continued)	B. Fire (continued)	4. Continue the thermal imaging camera replacement program with the plan of purchasing one every three years, which will keep cameras current with the latest technology.
		5. Continue to complete business surveys 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 improvement in early response to all emergency situations.
		8. Continue with dive training to improve our water rescue capabilities, which will improve the quality of life for anyone boating or working on our river.
		9. Study the three fire station option.
	C. Police	1. Acquire and place into service five (5) new police vehicles by June 30, 2014.
		2. For fiscal 2014, the goal is to further reduce overall crime by 8%.
	D. Gas Utility	1. Continue the pipe replacement program.
III. Administrative	A. Finance	1. Continue to promote the Automatic Payment Plan (ACH) for the payment of utility bills by customers during the year with a goal of increasing the usage by another 9%
		2. Continue to promote the option of receiving an email notification that a customer's utility bill is available to download rather than mailing the bill with a goal of increasing the usage by another 5%.

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2014

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 D.O.T. requirements to educate the public about natural gas safety practices during the year.
		3. Continue implementation of the Distribution Integrity Management Plan (DIMP) and system study requirements.
		4. Evaluate potential of Compressed Natural Gas (CNG) use for appropriate City vehicles.
	C. Administration Human Resources	1. Continue work zone safety training for all affected City employees.

CITY OF HENDERSON, KY
Enhance the Economic Climate of the Community
FOR FISCAL YEAR 2014

Key Area	Responsibility	Objectives/Performance Standards
I. Facilities & Services	A. Administration	1. Work with elected officials to determine the best use of the federal transportation fund balance for riverfront improvement and implement the approved plan.
II. Economic Development	A. Administration	1. Participate in efforts to create new jobs, increase per capita income levels, and expand the tax base by working with 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.
		3. Implement the Development Liaison process in order to enhance the City's "business friendly" image with the community.
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 2014

Key Area	Responsibility	Objectives/Performance Standards
I. Transportation	A. Administration	1. Continue the sidewalk construction program in the CDBG low-income eligible neighborhoods. Implement Safe Routes to Schools (SRTS) grant funding for Sand Lane sidewalk improvements along Sand Lane corridor connecting with initial phase of sidewalk project.
		2. Provide engineering support and implementation of expanded sidewalk connectivity throughout the community.
		3. Provide engineering support and implementation of the North Green River Road widening project.
		4. Implementation of the Recreational Trails Program (RTP) grant by extending bike path to Balmoral Acres.
		5. Implementation of an ADA transition plan for accessibility in right-of-ways as required by Federal Highway Administration.
II. Facilities & Services	A. Gas Utility	1. Continue the multi-year program to identify and remove, as appropriate, steel tubing gas services and replace with plastic pipe during the year.
III. Quality of Life	A. Police	1. 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 2014, with a completion goal of three work weeks.
	C. Parks and Recreation	1. Upgrade Atkinson Park skate park equipment and involve youth in the design and selection process by June 2014.
		2. Acquire an elliptical trainer fitness equipment for the JFK Center weight room to encourage cardio workouts and fitness.

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2014

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

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2014

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. Evaluate expansion to unserved areas. Goal of 30 new customers over a 24 month timeframe.
		3. Perform feasibility study of increasing customers by other methods.
	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. Continue to 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 for the 19th year.
		2. Develop a design plan and cost estimate for establishing a dog park located in Community Park by expanding the small ball field.
	B. Police	1. Schedule and conduct six classes of the Police Academy program to enhance community-police relations during the year. Separate classes will be held for both adult and youth attendees.
	C. Fire	1. Continue to submit grant applications for private, state, and federal monies.
	D. Mass Transit	1. Plan and conduct the fourteenth 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 2014

Key Area	Responsibility	Objectives/Performance Standards
III. Administrative	A. Finance	1. Complete the FY 2013 audit in a Comprehensive Annual Financial Report (CAFR) format and receive a "Certificate of Achievement" for financial reporting for the fifteenth consecutive year from the Governmental Finance Officers Association during the year.
		2. Complete the FY 2014 Budget in the required format and receive a "Distinguished Budget Presentation Award" for the fifth consecutive year from the Governmental Finance Officers Association during the year.
		3. Implement the 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.
		2. Complete the reaccreditation process with the Kentucky Law Enforcement Council.
	C. Administration Human Resources	1. Conduct minimum of 100 internal audits of medical insurance EOB's to ensure proper coverage and payments.
		2. Conduct lifting and rigging hands-on safety training for affected City employees
	D. Mass Transit	1. Continue to provide the best service possible to the citizens of Henderson within current budgetary constraints.
		2. Purchase and place into operation, new video and audio cameras for the fixed route buses and paratransit vans.
		3. Continue to seek grant opportunities whenever possible.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2014

Key Area	Responsibility	Objectives/Performance Standards
III. Administrative (continued)	E. Public Works	1. Continue to upgrade sanitation vehicles to ensure quality sanitation service and a clean city.

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-94.

Fund – General #10 –

Department - Administration #10 –

Division – Mayor / City Commissioners #010

Division - City Manager #011

Division - City Attorney #012

Division - City Clerk #013

Division - Human Relations #016

Division - Community Development #017

Division - Human Resources #124

Division – Codes #233

Division – Engineering #377

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

Fund – Gas #20 –

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

Fund – Health Reimbursement Arrangement #29 –

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

Fund – Civil Service Pension #32 –

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

Fund – Police & Fire Pension #33 –

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

Fund – Cemetery – #40 –

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

Fund – Health Insurance #45 -

Department – Non-Departmental #90

Fund – Bond #48 –

Department – Non-Departmental #90

Division – Debt #597

Fund – Public Way Improvement #50 –

Department – Public Works #45

Division – Public Way Improvement #342

Fund – Construction #51 –

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Flood Mitigation #53 –

Department – Public Works #45

Fund – HART #56 –

Department – Mass Transit #30

Division – Mass Transit #015

Fund – Sanitation #57 –

Department – Public Works #45

Division – Collections #344

Division – Landfill #345

Division – Transfer Station #346

Fund – Emergency Communications #58 –

Department – Police #40

Division – Emergency Communications #018

Fund – Community Development Block Grant #81 –

Department – Administration #10

Division – Community Development #017

Fund – HOME #84 –

Department – Administration #10

Division – Community Development #017

Fund – Police Investigation #85 –

Department – Police #40

Division – Police #231

Detail of Funds, Departments, and Divisions:

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

Department - Administration #10 starts on page C-1

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

Duties and powers:

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

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

Duties and powers:

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

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

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

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

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

Duties and powers:

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

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

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

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

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

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

Department - Finance #15 starts on page C-37

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-59

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-68

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

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

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

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

Department – Police #40 starts on page C-90

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

Department – Public Works #45 starts on page C-103

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

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

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

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

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

Department – Non-Departmental #90 pages C-28 and C-53

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-135

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

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

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

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Civil Service Pension #32 page C-54 – The City of Henderson Civil Service Pension Fund (a contributory defined benefit plan) was created by ordinance. It covers City employees, other than those in the police and fire departments, who elected not to transfer into the County Employees Retirement System (CERS) plan.

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Police & Fire Pension #33 page C-56 – 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-58 – 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-118 – 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-34 – 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-149 – 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-124 – The Sanitation fund is used to account for the City's sanitation collection, transfer and disposal operations.

Department – Public Works #45

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

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

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

Fund – Emergency Communications #58 page C-97 – The Emergency Communications Fund accounts for funds that operate the 911 emergency communications system.

Department – Police #40

Division – Emergency Communications #018

Fund – Community Development Block Grant #81 page C-35 – 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-36 – 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-101 – The Police Investigation Fund accounts for funds or property seized from criminal activities. The funds are expended on law enforcement activities.

Department – Police #40

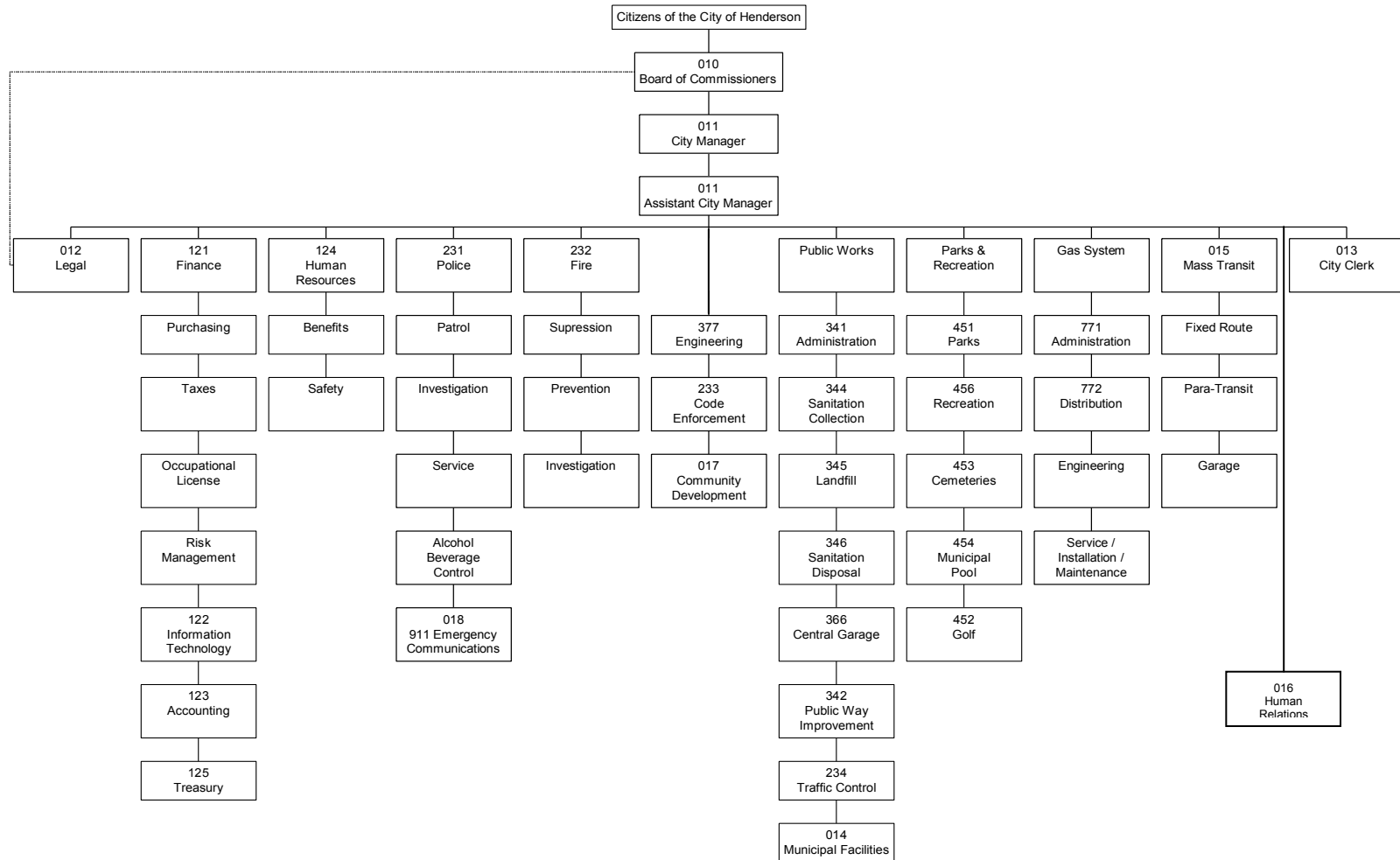
Division – Police #231



SECTION C

DEPARTMENTAL BUDGETS

City of Henderson, Kentucky



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

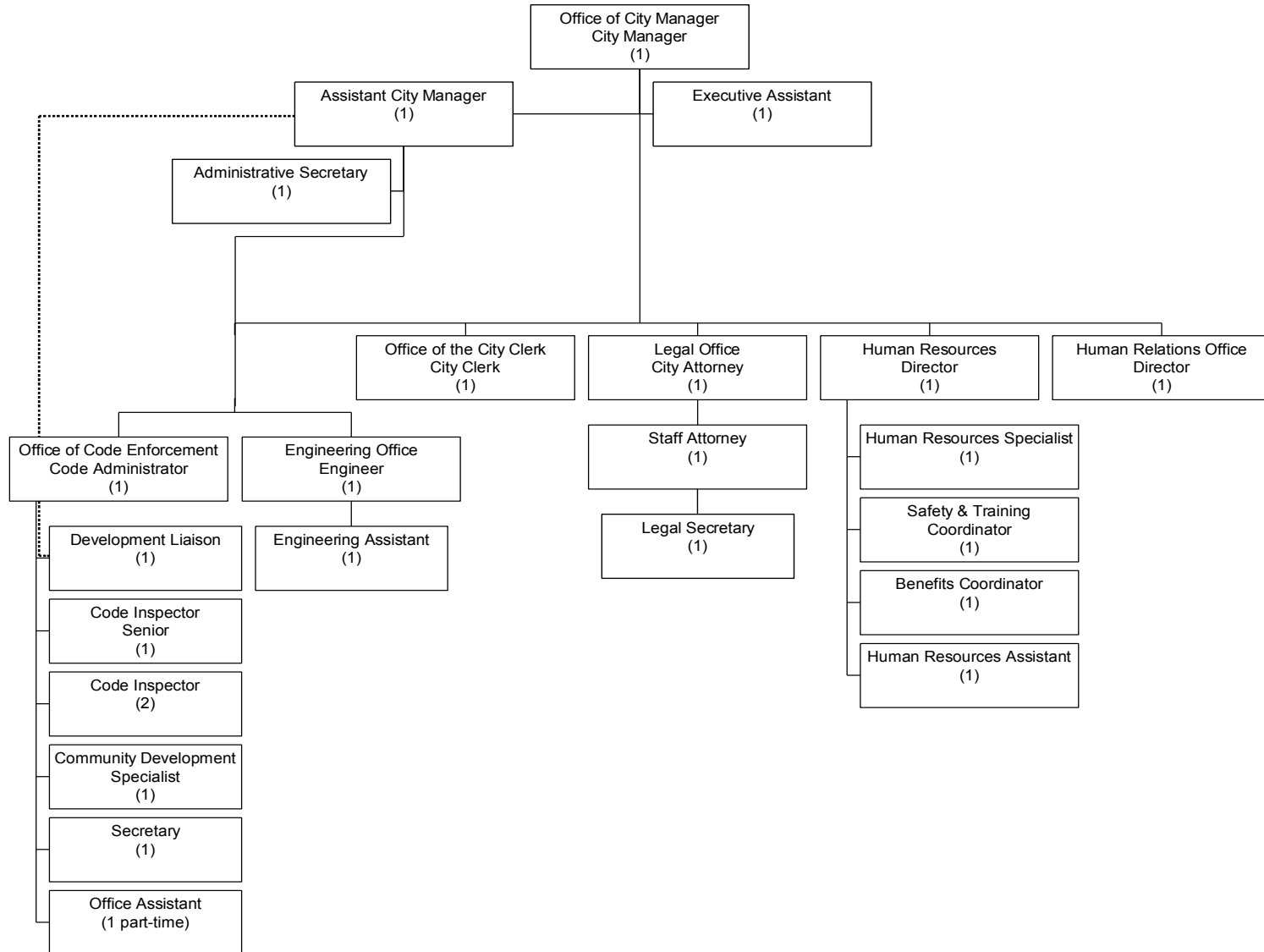
Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Department 10 - Administration							
Division 010 - City Commission							
41 Personnel Services							
4101	Salaries - Supervision	\$ 60,991	\$ 62,280	\$ 62,110	\$ 63,590	\$ 62,810	-1.2%
4106	FICA	3,273	3,422	3,374	3,950	3,900	-1.3%
4107	Medicare	766	800	789	930	920	-1.1%
4109	Health Insurance	61,450	64,000	51,055	75,000	70,000	-6.7%
4111	Workers Compensation	127	114	95	120	120	0.0%
4112	Employee Assist. Prgm	79	68	64	90	90	0.0%
4116	Employee Pension	1,547	-	-	-	-	N/A
Personnel Services Total		128,233	130,684	117,487	143,680	137,840	-4.1%
42 Supplies							
4203	Office Supplies	252	563	630	650	650	0.0%
4208	Postage	125	76	110	120	120	0.0%
4211	Periodicals & Supple.	157	157	157	160	160	0.0%
Supplies Total		534	796	897	930	930	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	11	13	7	10	10	0.0%
Maintenance & Repairs Total		11	13	7	10	10	0.0%
44 Services							
4401	Telephone	1,004	1,052	1,190	1,150	1,200	4.3%
4403	Assoc. Dues/Subscript.	44,537	47,585	46,800	47,500	55,500	16.8%
4405	Travel & Training	9,430	4,107	12,900	15,000	18,850	25.7%
4415	Special Services	4,476	2,269	1,900	2,500	2,200	-12.0%
4417	Printing and Reprod.	699	262	600	500	600	20.0%
4419	Professional Services	-	-	-	4,000	4,000	0.0%
Services Total		60,146	55,275	63,390	70,650	82,350	16.6%
46 Capital Outlay							
4602	Office Furniture /Fixture	12,214	-	-	-	-	N/A
Capital Outlay Total		12,214	-	-	-	-	N/A
Total Mayor & City Commission		\$ 201,138	\$ 186,768	\$ 181,781	\$ 215,270	\$ 221,130	2.7%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

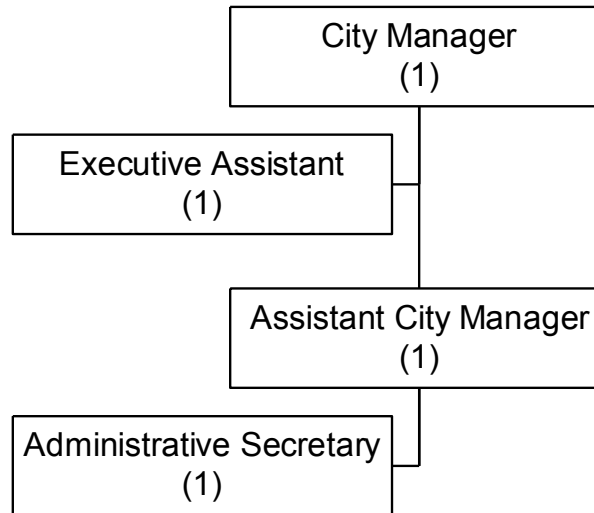
DEPARTMENT: Administration **DIVISION:** City Commission

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
		Interstate 69 Initiative	10,000
		Housing Board Members	600
		Kentuckians for Better Transportation	500
		Other	1,600
		Total	\$ 55,500
4415	Special Services	Service Award & Lapel Pins	\$ 300
		Christmas Parade	500
		Logo Incentives	500
		Retirement Watches	800
		Other	100
		Total	\$ 2,200
4419	Professional Services	Miscellaneous Projects as Needed	\$ 4,000

ADMINISTRATION



ADMINISTRATION CITY MANAGER



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

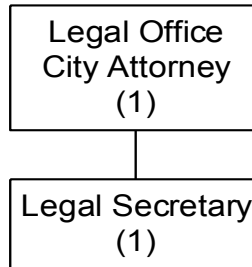
Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Department 10 - Administration							
Division 011 - City Manager							
41 Personnel Services							
4101	Salaries - Supervision	\$ 209,866	\$ 216,660	\$ 219,971	\$ 217,750	\$ 225,330	3.5%
4102	Salaries - Clerical	84,742	87,266	88,618	87,660	90,350	3.1%
4104	Salaries - Overtime	2,991	2,332	2,703	2,350	2,420	3.0%
4105	Salaries - Other	-	-	-	2,500	2,500	0.0%
4106	FICA	18,043	18,392	18,504	19,240	19,880	3.3%
4107	Medicare	4,401	4,532	4,585	4,500	4,650	3.3%
4108	Life Insurance	5,216	7,669	7,640	7,730	7,840	1.4%
4109	Health Insurance	63,000	64,000	52,145	60,000	56,000	-6.7%
4110	Cancer Insurance	377	361	377	380	380	0.0%
4111	Workers Compensation	622	556	476	560	580	3.6%
4112	Employee Assist. Prgm	71	68	71	80	80	0.0%
4115	Unemploy. Insurance	90	194	494	170	940	452.9%
4116	Employee Pension	14,938	16,998	17,853	17,600	17,530	-0.4%
4118	Retirement - Other	34,512	35,627	36,170	35,810	37,060	3.5%
Personnel Services Total		438,869	454,655	449,607	456,330	465,540	2.0%
42 Supplies							
4203	Office Supplies	2,615	2,819	2,325	2,500	2,500	0.0%
4208	Postage	307	344	355	400	350	-12.5%
4211	Periodicals & Supple.	1,412	1,547	1,730	1,700	1,800	5.9%
Supplies Total		4,334	4,710	4,410	4,600	4,650	1.1%
43 Maintenance & Repairs							
4302	Office Equip. Repair	18	28	21	20	20	0.0%
Maintenance & Repairs Total		18	28	21	20	20	0.0%
44 Services							
4401	Telephone	2,804	2,720	3,200	3,200	3,250	1.6%
4403	Assoc. Dues/Subscript.	459	565	750	800	750	-6.3%
4405	Travel & Training	3,645	1,711	7,650	6,860	8,900	29.7%
4408	Legal Advertising	139	192	200	400	300	-25.0%
4415	Special Services	257	37	80	400	200	-50.0%
4416	Car Allowance	10,800	10,800	10,800	10,800	10,800	0.0%
4417	Printing and Reprod.	839	462	590	600	650	8.3%
4419	Professional Services	2,121	-	-	3,000	3,000	0.0%
Services Total		21,064	16,487	23,270	26,060	27,850	6.9%
Total City Manager		\$ 464,285	\$ 475,880	\$ 477,308	\$ 487,010	\$ 498,060	2.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Administration **DIVISION:** City Manager

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	KRS Revisions	\$ 1,600
		Engineering Magazine	100
		Other	100
		Total	\$ 1,800
4403	Association Dues and Subscrip	KCCMA Dues	\$ 400
		KAMM	50
		Other	300
		Total	\$ 750
4415	Special Services	Other	\$ 200
4419	Professional Services	Other	\$ 3,000

LEGAL OFFICE



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Department 10 - Administration							
Division 012 - City Attorney							
41 Personnel Services							
4101	Salaries - Supervision	\$ 106,044	\$ 130,944	\$ 86,430	\$ 87,500	\$ 89,020	1.7%
4102	Salaries - Clerical	38,181	39,417	39,857	39,710	40,860	2.9%
4104	Salaries - Overtime	5	28	94	120	120	0.0%
4106	FICA	8,397	9,871	7,011	7,900	8,060	2.0%
4107	Medicare	1,964	2,308	1,640	1,850	1,890	2.2%
4108	Life Insurance	124	125	142	170	120	-29.4%
4109	Health Insurance	31,500	34,667	26,073	30,000	28,000	-6.7%
4110	Cancer Insurance	188	196	179	190	190	0.0%
4111	Workers Compensation	322	292	195	240	250	4.2%
4112	Employee Assist. Prgm	36	38	36	40	40	0.0%
4115	Unemploy. Insurance	33	106	194	70	380	442.9%
4116	Employee Pension	24,563	31,094	24,708	24,900	24,560	-1.4%
Personnel Services Total		211,357	249,086	186,559	192,690	193,490	0.4%
42 Supplies							
4203	Office Supplies	1,197	1,159	1,050	1,000	1,000	0.0%
4208	Postage	307	184	310	300	300	0.0%
4211	Periodicals & Supple.	21,210	27,510	18,460	18,500	18,500	0.0%
Supplies Total		22,714	28,853	19,820	19,800	19,800	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	29	35	21	-	-	N/A
Maintenance & Repairs Total		29	35	21	-	-	N/A
44 Services							
4401	Telephone	577	573	605	600	600	0.0%
4403	Assoc. Dues/Subscript.	995	1,030	745	1,000	1,000	0.0%
4405	Travel & Training	1,233	2,744	4,360	2,900	4,500	55.2%
4407	Court Costs	-	-	-	1,500	-	-100.0%
4415	Special Services	160	91	93	100	100	0.0%
4417	Printing and Reprod.	149	209	209	200	200	0.0%
4419	Professional Services	51,774	19,537	63,000	71,000	65,000	-8.5%
Services Total		54,888	24,184	69,012	77,300	71,400	-7.6%
45 Sundry Charges							
4501	Insurance Expense	-	-	5,902	-	6,000	N/A
Sundry Charge Total		-	-	5,902	-	6,000	N/A
Total Legal		\$ 288,988	\$ 302,158	\$ 281,314	\$ 289,790	\$ 290,690	0.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

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	Attorney Fees	\$ 44,000
		Paralegals	19,000
		Other	2,000
		Total	\$ 65,000

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Department 10 - Administration							
Division 013 - City Clerk							
41 Personnel Services							
4101	Salaries - Supervision	\$ 54,014	\$ 55,423	\$ 56,372	\$ 56,080	\$ 57,890	3.2%
4106	FICA	3,073	3,127	3,181	3,480	3,590	3.2%
4107	Medicare	719	732	744	820	840	2.4%
4108	Life Insurance	53	51	46	90	60	-33.3%
4109	Health Insurance	15,750	16,000	13,036	15,000	14,000	-6.7%
4110	Cancer Insurance	94	90	94	100	100	0.0%
4111	Workers Compensation	114	101	86	110	110	0.0%
4112	Employee Assist. Prgm	18	17	18	20	20	0.0%
4115	Unemploy. Insurance	18	35	86	40	170	325.0%
4116	Employee Pension	9,199	10,515	11,021	10,970	10,940	-0.3%
Personnel Services Total		83,052	86,091	84,684	86,710	87,720	1.2%
42 Supplies							
4203	Office Supplies	709	941	800	1,800	1,800	0.0%
4208	Postage	28	259	200	100	100	0.0%
Supplies Total		737	1,200	1,000	1,900	1,900	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	8	13	15	-	-	N/A
Maintenance & Repairs Total		8	13	15	-	-	N/A
44 Services							
4401	Telephone	491	523	581	540	540	0.0%
4403	Assoc. Dues/Subscript.	450	245	262	250	250	0.0%
4405	Travel & Training	-	-	-	300	300	0.0%
4408	Legal Advertising	4,127	6,896	3,200	7,250	7,250	0.0%
4415	Special Services	85	9	10	50	50	0.0%
4417	Printing and Reprod.	-	102	100	150	150	0.0%
4418	Contractual Services	-	2,923	1,500	1,500	6,000	300.0%
4419	Professional Services	3,419	6,745	2,650	5,700	5,700	0.0%
Services Total		8,572	17,443	8,303	15,740	20,240	28.6%
Total City Clerk		\$ 92,369	\$ 104,747	\$ 94,002	\$ 104,350	\$ 109,860	5.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

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	Office help	\$ 6,000
4419	Professional Services	Codification of Ordinances	\$ 5,700

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

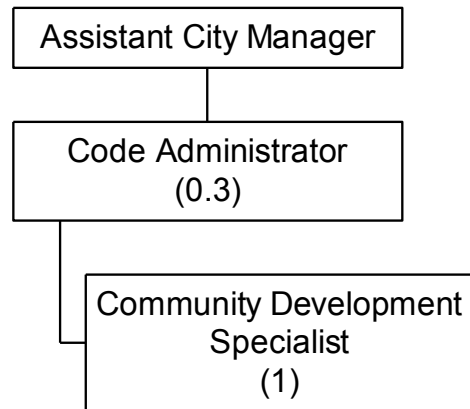
Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Department 10 - Administration							
Division 016 - Human Relations							
41 Personnel Services							
4101	Salaries - Supervision	\$ 51,674	\$ 53,143	\$ 54,031	\$ 53,800	\$ 55,480	3.1%
4106	FICA	3,022	3,090	3,122	3,340	3,440	3.0%
4107	Medicare	707	723	730	780	810	3.8%
4108	Life Insurance	81	78	71	90	60	-33.3%
4109	Health Insurance	15,750	16,000	13,036	15,000	14,000	-6.7%
4110	Cancer Insurance	94	90	94	100	100	0.0%
4111	Workers Compensation	114	97	83	100	100	0.0%
4112	Employee Assist. Prgm	18	17	18	20	20	0.0%
4115	Unemploy. Insurance	15	32	56	30	160	433.3%
4116	Employee Pension	8,801	10,082	10,563	10,520	10,480	-0.4%
Personnel Services Total		80,276	83,352	81,804	83,780	84,650	1.0%
42 Supplies							
4203	Office Supplies	167	148	160	290	270	-6.9%
4208	Postage	24	44	85	140	110	-21.4%
4209	Educational Supplies	-	-	-	330	330	0.0%
4211	Periodicals & Supple.	60	139	140	170	170	0.0%
Supplies Total		251	331	385	930	880	-5.4%
43 Maintenance & Repairs							
4302	Office Equip. Repair	5	4	6	20	20	0.0%
Maintenance & Repairs Total		5	4	6	20	20	0.0%
44 Services							
4401	Telephone	1,035	1,013	1,170	1,100	1,200	9.1%
4402	Medical Exams	-	-	-	50	50	0.0%
4403	Assoc. Dues/Subscript.	-	-	-	350	350	0.0%
4405	Travel & Training	-	-	-	1,400	1,400	0.0%
4415	Special Services	38	539	593	370	420	13.5%
4417	Printing and Reprod.	17	117	82	200	150	-25.0%
Services Total		1,090	1,669	1,845	3,470	3,570	2.9%
Total Human Relations		\$ 81,622	\$ 85,356	\$ 84,040	\$ 88,200	\$ 89,120	1.0%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Administration **DIVISION:** Human Relations

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

ADMINISTRATION COMMUNITY DEVELOPMENT



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

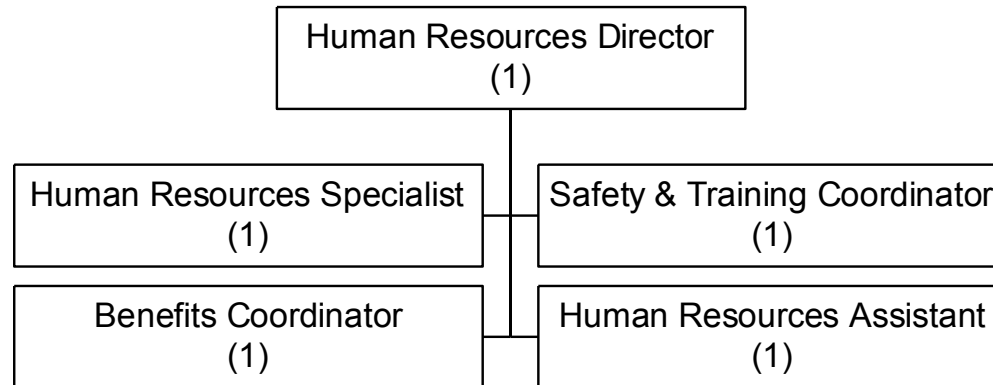
Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Department 10 - Administration							
Division 017 - Community Development							
41 Personnel Services							
4101	Salaries - Supervision	\$ 14,585	\$ 6,430	\$ 20,282	\$ 18,970	\$ 19,920	5.0%
4103	Salaries - Operational	45,941	44,497	47,568	47,350	48,840	3.1%
4104	Salaries - Overtime	266	298	473	500	500	0.0%
4106	FICA	3,498	2,911	3,840	4,120	4,270	3.6%
4107	Medicare	818	681	898	970	1,000	3.1%
4108	Life Insurance	99	83	92	110	80	-27.3%
4109	Health Insurance	19,905	16,800	16,947	19,500	18,200	-6.7%
4110	Cancer Insurance	115	96	123	130	130	0.0%
4111	Workers Compensation	586	86	108	450	470	4.4%
4112	Employee Assist. Prgm	22	18	23	30	30	0.0%
4115	Unemploy. Insurance	21	33	74	40	200	400.0%
4116	Employee Pension	10,338	9,720	13,357	12,970	12,990	0.2%
Personnel Services Total		96,194	81,653	103,785	105,140	106,630	1.4%
42 Supplies							
4203	Office Supplies	70	317	250	500	500	0.0%
4208	Postage	389	286	150	400	400	0.0%
4209	Educational Supplies	752	407	1,000	1,000	1,000	0.0%
4211	Periodicals & Supple.	643	615	600	600	600	0.0%
Supplies Total		1,854	1,625	2,000	2,500	2,500	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	31	25	50	50	50	0.0%
Maintenance & Repairs Total		31	25	50	50	50	0.0%
44 Services							
4403	Assoc. Dues/Subscript.	283	593	400	600	600	0.0%
4405	Travel & Training	371	390	1,500	3,470	3,460	-0.3%
4415	Special Services	101	32	50	200	200	0.0%
4417	Printing and Reprod.	-	201	50	300	300	0.0%
Services Total		755	1,216	2,000	4,570	4,560	-0.2%
Total Community Development		\$ 98,834	\$ 84,519	\$ 107,835	\$ 112,260	\$ 113,740	1.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Administration **DIVISION:** Community Development

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Community Development Digest	\$ 400
		American Planning Association	200
		Total	\$ 600
4403	Association Dues and Subscrip	Cert. Rev Appraiser/RMU	\$ 300
		National Association of Community Development	150
		Other	150
		Total	\$ 600
4415	Special Services	Filing Fees	\$ 200

HUMAN RESOURCES



CITY OF HENDERSON, KY

GENERAL FUND BUDGET

FOR FISCAL 2014

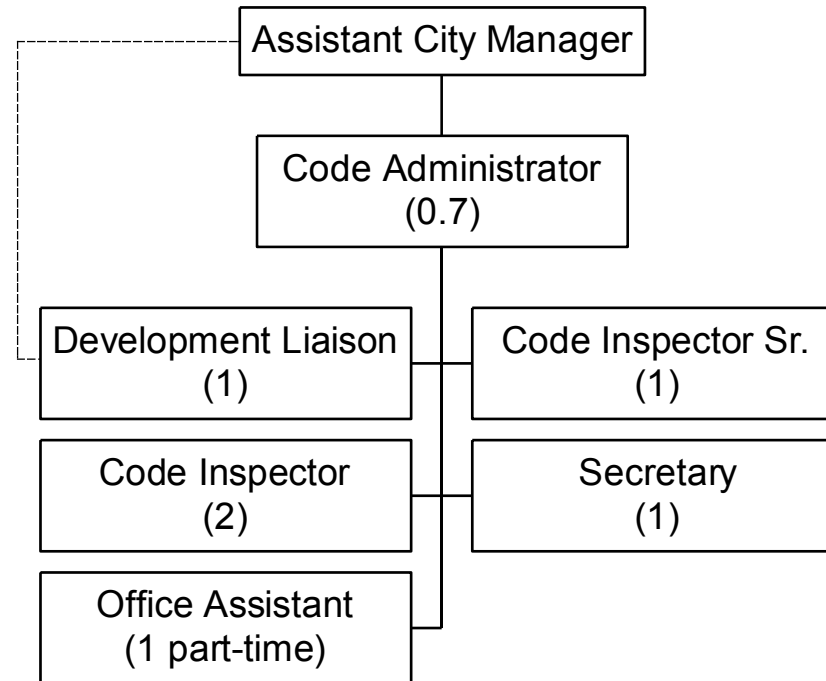
Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Department 10 - Administration							
Division 124 - Human Resources							
41 Personnel Services							
4101	Salaries - Supervision	\$ 69,571	\$ 71,612	\$ 72,780	\$ 72,490	\$ 74,700	3.0%
4102	Salaries - Clerical	6,101	7,348	7,477	7,440	-	-100.0%
4103	Salaries - Operational	188,119	193,222	192,647	194,450	157,170	-19.2%
4104	Salaries - Overtime	6,019	3,253	4,356	3,940	3,990	1.3%
4105	Salaries - Other	50	-	91	-	-	N/A
4106	FICA	15,160	15,450	15,593	17,260	14,630	-15.2%
4107	Medicare	3,546	3,612	3,647	4,040	3,420	-15.3%
4108	Life Insurance	506	485	432	510	300	-41.2%
4109	Health Insurance	98,437	96,500	68,259	93,750	70,000	-25.3%
4110	Cancer Insurance	589	564	571	590	470	-20.3%
4111	Workers Compensation	537	500	428	500	430	-14.0%
4112	Employee Assist. Prgm	111	106	108	120	90	-25.0%
4115	Unemploy. Insurance	54	151	417	260	1,150	342.3%
4116	Employee Pension	45,854	52,143	53,953	54,410	44,560	-18.1%
Personnel Services Total		434,654	444,946	420,759	449,760	370,910	-17.5%
42 Supplies							
4201	Fuel	458	858	795	1,040	880	-15.4%
4203	Office Supplies	2,008	2,348	2,102	2,200	2,100	-4.5%
4208	Postage	1,385	1,942	1,738	1,800	1,800	0.0%
4209	Educational Supplies	642	21	397	600	500	-16.7%
4211	Periodicals & Supple.	377	2,126	2,259	2,260	2,260	0.0%
Supplies Total		4,870	7,295	7,291	7,900	7,540	-4.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	-	97	420	-	150	N/A
4302	Office Equip. Repair	142	220	52	500	220	-56.0%
Maintenance & Repairs Total		142	317	472	500	370	-26.0%
44 Services							
4401	Telephone	3,427	2,835	3,452	3,100	3,100	0.0%
4402	Medical Exams	16,870	19,098	22,841	22,600	31,360	38.8%
4403	Assoc. Dues/Subscript.	1,356	1,202	1,103	1,100	1,080	-1.8%
4404	Multi-Depart. Training	1,751	6,316	4,985	7,840	9,480	20.9%
4405	Travel & Training	1,918	1,147	5,253	5,660	6,080	7.4%
4408	Legal Advertising	1,446	4,945	2,700	3,770	3,000	-20.4%
4415	Special Services	4,345	4,351	5,399	5,700	5,600	-1.8%
4417	Printing and Reprod.	977	2,729	2,019	1,200	1,000	-16.7%
Services Total		32,090	42,623	47,752	50,970	60,700	19.1%
Total Human Resources		\$ 471,756	\$ 495,181	\$ 476,274	\$ 509,130	\$ 439,520	-13.7%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

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	\$ 900
		Society for HR Professionals	180
		Total	\$ 1,080
4404	Multi-Department Training	Work Zone Safety Trg - Basic Flagger (Police, Fire, PW, HWU, Gas)	\$ 2,000
		OSHA Lifting&Rigging Hands-On Safety Trg (PW, HWU, Gas)	1,495
		OSHA Fall Protection Safety Trg (Police, Fre, PW, HWU)	1,295
		Confined Space Trg (Fire, PW, HWU, Gas)	2,000
		Lock-out/Tag-out Trg-certification materials (Fire, PW, HWU, Gas)	80
		CPR Trg - certification materials (All departments)	400
		Northwest KY Training Consortium Membership (All departments)	350
		supervisor Trg - through NKTc (All departments)	1,500
		OSHA 10-hr Construction Trg certification cards (PW, HWU, Gas)	360
		Total	\$ 9,480
4415	Special Services	Flu Shots/Background checks/city-wide MVR checks for employee	\$ 4,600
		jobs requiring driver's license	
		City-wide Employee Recognition Program	1,000
		Total	\$ 5,600

ADMINISTRATION CODE ENFORCEMENT



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

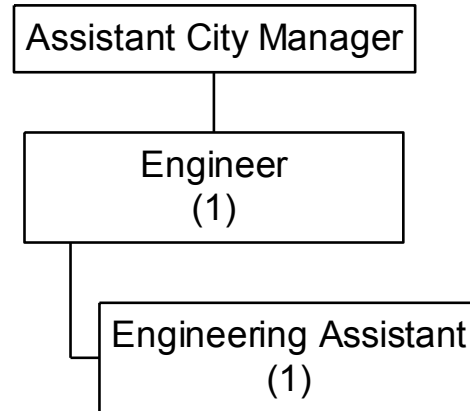
Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Department 10 - Administration							
Division 233 - Code Enforcement							
41 Personnel Services							
4101	Salaries - Supervision	\$ 34,031	\$ 15,836	\$ 47,325	\$ 44,260	\$ 46,470	5.0%
4102	Salaries - Clerical	55,462	57,796	56,137	60,320	41,230	-31.6%
4103	Salaries - Operational	111,597	129,895	95,407	131,460	173,280	31.8%
4104	Salaries - Overtime	132	223	246	310	320	3.2%
4106	FICA	11,780	11,918	11,513	14,660	16,200	10.5%
4107	Medicare	2,755	2,787	2,693	3,430	3,790	10.5%
4108	Life Insurance	306	306	263	390	350	-10.3%
4109	Health Insurance	43,095	47,700	39,198	70,500	79,800	13.2%
4110	Cancer Insurance	356	355	348	450	540	20.0%
4111	Workers Compensation	5,086	3,033	1,756	3,490	4,120	18.1%
4112	Employee Assist. Prgm	97	84	84	90	110	22.2%
4115	Unemploy. Insurance	75	137	330	130	760	484.6%
4116	Employee Pension	30,604	34,310	33,637	41,320	46,970	13.7%
Personnel Services Total		295,376	304,380	288,937	370,810	413,940	11.6%
42 Supplies							
4201	Fuel	2,646	2,770	3,115	3,180	3,430	7.9%
4202	Minor Tools	-	-	200	200	200	0.0%
4203	Office Supplies	2,345	3,885	1,800	2,500	2,500	0.0%
4207	Clothing Supplies	237	646	800	800	800	0.0%
4208	Postage	3,819	3,089	2,500	4,000	4,000	0.0%
4209	Educational Supplies	217	533	200	400	400	0.0%
4210	Photographic Supplies	-	-	-	200	-	-100.0%
4211	Periodicals & Supple.	158	335	365	400	400	0.0%
Supplies Total		9,422	11,258	8,980	11,680	11,730	0.4%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,327	1,188	1,500	1,500	1,500	0.0%
4302	Office Equip. Repair	619	830	200	750	750	0.0%
Maintenance & Repairs Total		1,946	2,018	1,700	2,250	2,250	0.0%
44 Services							
4401	Telephone	2,875	2,825	2,900	2,700	2,700	0.0%
4403	Assoc. Dues/Subscript.	1,217	1,012	1,100	1,350	1,350	0.0%
4405	Travel & Training	4,132	2,648	3,400	4,400	4,720	7.3%
4406	Boards and Meetings	980	720	1,400	1,800	1,800	0.0%
4408	Legal Advertising	763	511	600	1,000	1,000	0.0%
4415	Special Services	635	520	400	500	500	0.0%
4417	Printing and Reprod.	903	1,186	100	1,800	500	-72.2%
4418	Contractual Services	22,142	18,688	22,000	22,000	22,000	0.0%
4419	Professional Services	-	5,000	-	-	-	N/A
Services Total		33,647	33,110	31,900	35,550	34,570	-2.8%
Total Code Enforcement		\$ 340,391	\$ 350,766	\$ 331,517	\$ 420,290	\$ 462,490	10.0%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Administration **DIVISION:** Code Enforcement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	General Office Supplies	\$ 2,500
4211	Periodicals and Supplements	Zoning Bulletin	\$ 270
		Legal Briefings for Bldg. Inspectors	130
		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 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Department 10 - Administration							
Division 377 - Engineering							
41 Personnel Services							
4103	Salaries - Operational	\$ 101,058	\$ 103,666	\$ 105,081	\$ 104,860	\$ 107,780	2.8%
4106	FICA	5,739	5,862	5,913	6,510	6,690	2.8%
4107	Medicare	1,342	1,371	1,383	1,530	1,570	2.6%
4108	Life Insurance	162	155	142	170	120	-29.4%
4109	Health Insurance	31,500	32,000	26,073	30,000	28,000	-6.7%
4110	Cancer Insurance	188	180	188	190	190	0.0%
4111	Workers Compensation	2,469	2,014	1,316	2,020	2,070	2.5%
4112	Employee Assist. Prgm	35	34	36	40	40	0.0%
4115	Unemploy. Insurance	30	64	161	60	320	433.3%
4116	Employee Pension	17,211	19,667	20,543	20,500	20,360	-0.7%
Personnel Services Total		159,734	165,013	160,836	165,880	167,140	0.8%
42 Supplies							
4201	Fuel	1,302	1,661	1,725	1,860	1,900	2.2%
4202	Minor Tools	53	46	36	50	50	0.0%
4203	Office Supplies	1,052	1,041	650	1,000	900	-10.0%
4207	Clothing Supplies	100	445	600	600	600	0.0%
4208	Postage	35	35	50	50	50	0.0%
4209	Educational Supplies	-	124	-	100	100	0.0%
Supplies Total		2,542	3,352	3,061	3,660	3,600	-1.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	3,334	942	705	400	400	0.0%
4302	Office Equip. Repair	3,316	2,719	3,177	3,200	3,400	6.3%
Maintenance & Repairs Total		6,650	3,661	3,882	3,600	3,800	5.6%
44 Services							
4401	Telephone	2,275	2,521	2,128	2,200	2,200	0.0%
4403	Assoc. Dues/Subscript.	475	487	507	520	530	1.9%
4405	Travel & Training	3,377	4,483	800	800	3,570	346.3%
4415	Special Services	131	37	159	500	500	0.0%
4417	Printing and Reprod.	17	19	35	50	50	0.0%
4418	Contractual Services	1,082	2,620	-	4,000	4,000	0.0%
Services Total		7,357	10,167	3,629	8,070	10,850	34.4%
46 Capital Outlay							
4601	Motor Vehicles	-	-	15,940	16,250	-	-100.0%
4607	Data Processing Equip.	-	-	-	-	12,950	N/A
Capital Outlay Total		-	-	15,940	16,250	12,950	-20.3%
Total Engineering		\$ 176,283	\$ 182,193	\$ 187,348	\$ 197,460	\$ 198,340	0.4%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Administration

DIVISION: Engineering

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Cartridges & Supplies	\$ 760
		(two) 3' x 500' Rolls for Copier/Scanner	140
		Total	\$ 900
4302	Office Equipment Repair & Maintenance	Annual Software Upgrade - AutoCAD Civil 3D/Raster	\$ 1,450
		Installation by Advanced Solutions	750
		GPS Annual Warranty - TSC2 Logger & Receiver	1,200
		Total	\$ 3,400
4403	Association Dues and Subscriptions	American Society of Civil Engineers	\$ 250
		National Society of Professional Engineers	280
		Total	\$ 530
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 2014**

DEPARTMENT: Administration

DIVISION:	<u>Engineering</u>	TOTAL COST:	<u>\$ 12,950</u>
ACCOUNT DESCRIPTOR:	<u>Data Processing Equipment</u>	ACCOUNT NUMBER:	<u>10-10-377-4607</u>
DESCRIPTION OF ITEM OR PROJECT: Full document scanner/copier. This will be utilized by Engineering, Codes, Gas and Municipal Facilities. The current scanner cannot be upgraded for computer interfacing with Windows 7 Operating Systems.			

DIVISION:	_____	TOTAL COST:	_____
ACCOUNT DESCRIPTION:	_____	ACCOUNT NUMBER:	_____
DESCRIPTION OF ITEM OR PROJECT:			

DIVISION:	_____	TOTAL COST:	_____
ACCOUNT DESCRIPTION:	_____	ACCOUNT NUMBER:	_____
DESCRIPTION OF ITEM OR PROJECT:			

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Department 90 - Non-Departmental							
Division 298 - Non-Departmental							
44 Services - Outside Agencies							
4459	Audubon Area Agencies	\$ -	\$ -	\$ -	\$ -	\$ 3,000	N/A
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	50,000	52,500	44,052	44,000	44,000	0.0%
4482	Humane Society Hend.	110,000	110,000	110,000	110,000	110,000	0.0%
4483	Hend. Rescue Squad	4,500	4,500	4,500	4,500	4,500	0.0%
4497	Imagination Library	2,700	3,200	3,200	3,200	3,200	0.0%
4494	Other	-	7,000	-	-	4,500	N/A
Services Total		193,700	203,700	188,252	188,200	195,700	4.0%
44 Services - Quasi Agencies							
4456	Planning Commission	198,082	252,083	202,442	266,910	274,500	2.8%
4457	Ambulance Service	201,833	180,686	261,000	345,630	244,500	-29.3%
4461	Henderson Tourism	33,700	33,700	33,700	33,700	33,700	0.0%
4484	Disaster & Emerg. Ser	23,364	25,612	31,205	31,510	55,600	76.5%
4485	Hend City/Co Air Board	95,313	99,042	127,997	125,000	125,000	0.0%
4491	NW KY Forward	40,500	48,000	54,000	48,000	48,000	0.0%
4498	GIS	172,299	142,157	133,274	156,660	133,200	-15.0%
Services Total		765,091	781,280	843,618	1,007,410	914,500	-9.2%
44 Services - Special Projects							
4495	Canoe Creek Mowing	-	-	75,000	125,400	45,000	-64.1%
4495	Match on KIA Phase 2	-	-	-	97,290	100,000	2.8%
4495	Match on EDA Grant	-	-	41,758	76,640	-	-100.0%
4495	Comm. Service Agree.	-	25,000	25,000	25,000	25,000	0.0%
4495	Trails Project	-	-	141,355	174,800	25,000	-85.7%
4495	Asphalt Atkinson Park	-	-	-	-	22,500	N/A
4495	Directional Signs	-	-	-	-	10,000	N/A
4495	Enviromental Report	-	-	-	-	55,000	N/A
4495	Henderson Recycling	-	-	-	70,000	-	-100.0%
Services Total		-	25,000	283,113	569,130	282,500	-50.4%
45 Sundry Charges							
4501	Insurance Expense	400,532	410,589	450,000	446,000	468,000	4.9%
Sundry Charge Total		400,532	410,589	450,000	446,000	468,000	4.9%
47 Transfers							
4711	Reserve for Conting.	93,159	72,790	-	99,060	184,000	85.7%
Transfers Total		93,159	72,790	-	99,060	184,000	85.7%
Total Non-departmental		\$ 1,452,482	\$ 1,493,359	\$ 1,764,983	\$ 2,309,800	\$ 2,044,700	-11.5%

CITY OF HENDERSON, KY
HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET
FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 1,005	\$ 493	\$ 408	\$ 1,000	\$ 1,000	0.0%
Other Revenue Total		1,005	493	408	1,000	1,000	0.0%

38 Transfer

3855	Transfer from Health Ins.	-	160,000	375,000	479,000	400,000	-16.5%
Transfer Total		-	160,000	375,000	479,000	400,000	-16.5%

HRA REVENUE TOTAL		\$ 1,005	\$ 160,493	\$ 375,408	\$ 480,000	\$ 401,000	-16.5%
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EXPENSE

Department 90 - Non-Departmental

45 Sundry Charges

4546	HRA Claims	\$ 149,877	\$ 241,570	\$ 391,348	\$ 480,000	\$ 401,000	-16.5%
Sundry Charges Total		149,877	241,570	391,348	480,000	401,000	-16.5%

HRA EXPENSE TOTAL		\$ 149,877	\$ 241,570	\$ 391,348	\$ 480,000	\$ 401,000	-16.5%
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HRA NET		(148,872)	(81,077)	(15,940)	-	-	
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CITY OF HENDERSON, KY
HEALTH INSURANCE FUND BUDGET
FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 1,465	\$ 1,326	\$ 2,098	\$ 1,000	\$ 2,000	100.0%
3778	Premiums - 911	184,987	192,000	156,271	228,750	213,500	-6.7%
3780	Premiums - Plan./GIS	15,750	4,003	-	-	-	N/A
3781	Premiums - Water	1,273,000	1,324,997	1,025,700	1,305,000	1,218,000	-6.7%
3782	Premiums - Power Light	639,350	621,329	497,650	615,000	574,000	-6.7%
3784	Premiums - Sanitation	291,375	295,999	235,718	277,500	259,000	-6.7%
3785	Premiums - Cemetery	63,000	64,000	52,145	60,000	56,000	-6.7%
3786	Premiums - General	3,510,425	3,456,987	2,676,166	3,442,500	3,255,000	-5.4%
3787	Premiums - Gas	413,500	397,332	312,818	405,000	364,000	-10.1%
3788	Premiums - HART	220,500	223,999	171,473	210,000	196,000	-6.7%
3789	Premiums - PWI	168,812	169,333	158,439	176,250	164,500	-6.7%
3795	Employee Reimburse	129,707	267,409	389,843	420,000	390,000	-7.1%
Other Revenue Total		6,911,871	7,018,714	5,678,321	7,141,000	6,692,000	-6.3%

HEALTH INS. TOTAL REVENUE	\$ 6,911,871	\$ 7,018,714	\$ 5,678,321	\$ 7,141,000	\$ 6,692,000	-6.3%
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EXPENSE

Insurance Expense

4545	Plan Administration	\$ 457,126	\$ 589,047	\$ 610,385	\$ 548,000	\$ 610,000	11.3%
4501	Claims Expense	6,176,637	5,678,476	4,463,766	6,190,000	5,682,000	-8.2%
Insurance Total		6,633,763	6,267,523	5,074,151	6,738,000	6,292,000	-6.6%

47 Transfers

4704	Transfers to HRA	-	160,000	375,000	403,000	400,000	-0.7%
Transfers Total		-	160,000	375,000	403,000	400,000	-0.7%

HEALTH INS. EXPENSE TOTAL	\$ 6,633,763	\$ 6,427,523	\$ 5,449,151	\$ 7,141,000	\$ 6,692,000	-6.3%
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HEALTH INSURANCE NET	\$ 278,108	\$ 591,191	\$ 229,170	\$ -	\$ -	-
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**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 12,292	\$ 22,283	\$ 18,545	\$ -	\$ -	N/A
3753	Federal Grant	56,369	2,854,332	4,006,252	6,520,000	2,621,000	-59.8%
3754	State Grant	-	-	-	-	477,000	N/A
3764	County Contribution	-	-	10,000	-	25,000	N/A
3777	Bond or Loan Proceeds	13,730,000	12,080,000	9,730,000	9,995,000	6,000,000	-40.0%
3798	City Contribution	-	-	-	-	25,000	N/A
3830	Reimbursable Services	-	3,104	-	-	-	N/A
Other Revenue Total		13,798,661	14,959,719	13,764,797	16,515,000	9,148,000	-44.6%

38 Transfer

3851	Transfer from General	1,047,945	177,745	-	-	418,000	N/A
	Restricted Fund Bal.	-	-	-	944,000	1,363,000	44.4%
Transfer Total		1,047,945	177,745	-	944,000	1,781,000	88.7%

CONSTRUCTION REVENUE TOTAL		\$14,846,606	\$15,137,464	\$13,764,797	\$17,459,000	\$10,929,000	-37.4%
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EXPENSE

45 Sundry Charge

4507	Loan Issuance Cost	\$ 27,649	\$ 72,175	\$ 74,070	\$ 75,400	\$ 64,000	-15.1%
4512	Distribution to HWU	-	1,363,929	9,922,253	9,919,600	5,936,000	-40.2%
Sundry Charge Total		27,649	1,436,104	9,996,323	9,995,000	6,000,000	-40.0%

46 Capital Outlay

4612	Street - N. Green River	-	-	146,150	-	1,635,000	N/A
4612	Street - Woodland	-	-	-	-	213,000	N/A
4612	Street - Second St.	-	-	-	-	418,000	N/A
4612	Street - Bike Way	-	-	-	-	200,000	N/A
4617	Buildings	300,000	-	-	-	-	N/A
4626	Land Acquisition	-	-	20,000	-	-	N/A
4647	Fire Station	43,665	1,876,381	8,106	-	-	N/A
4650	Riverfront Improvements	73,497	2,070,909	2,738,072	6,520,000	1,100,000	-83.1%
Capital Outlay Total		417,162	3,947,290	2,912,328	6,520,000	3,566,000	-45.3%

47 Transfers

4703	Transfer to General	-	31,627	20,748	-	-	N/A
4725	Transfer to Bond Fund	1,349,738	525,246	835,398	944,000	1,363,000	44.4%
Transfers Total		1,349,738	556,873	856,146	944,000	1,363,000	44.4%

CONSTRUCTION EXPENSE TOTAL		\$ 1,794,549	\$ 5,940,267	\$13,764,797	\$17,459,000	\$10,929,000	-37.4%
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CONSTRUCTION NET		\$13,052,057	\$ 9,197,197	\$ -	\$ -	\$ -	-
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**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Administration

DIVISION:	<u>City Manager</u>	TOTAL COST:	<u>\$ 1,635,000</u>
ACCOUNT DESCRIPTOIN:	<u>Streets</u>	ACCOUNT NUMBER:	<u>51-90-298-4612</u>
DESCRIPTION OF ITEM OR PROJECT: Widening of North Green River Road. This project includes the design, acquisition of right-of-ways, relocation of utilities, and construction. This will be funded by 80% federal funds and 20% toll credits.			

DIVISION:	<u>City Manager</u>	TOTAL COST:	<u>\$ 213,000</u>
ACCOUNT DESCRIPTOIN:	<u>Streets</u>	ACCOUNT NUMBER:	<u>51-90-298-4612</u>
DESCRIPTION OF ITEM OR PROJECT: Safe Routes to School: Phase 2 of Sand Land sidewalk project. This will include sidewalks pedestrian and bicycle path along Woodland Drive to South Heights Elementary School.			

DIVISION:	<u>City Manager</u>	TOTAL COST:	<u>\$ 418,000</u>
ACCOUNT DESCRIPTOIN:	<u>Streets</u>	ACCOUNT NUMBER:	<u>51-90-298-4612</u>
DESCRIPTION OF ITEM OR PROJECT: Long Range Enhancement Project: Phase I. This includes new sidewalks, East End enhancements, and Second Street Corridor projects.			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Administration

DIVISION:	<u>City Manager</u>	TOTAL COST:	<u>\$ 1,100,000</u>
ACCOUNT DESCRIPTOR:	<u>Riverfront Improvements</u>	ACCOUNT NUMBER:	<u>10-90-298-4650</u>
DESCRIPTION OF ITEM OR PROJECT: Final portion of riverfront improvements. Funding coming from a federal transportation grant. Minimal operating costs will be involved once the improvements are completed. Some estimates are between \$55,000 - \$65,000 that will include mowing, cleaning, and upkeep.			

DIVISION:	<u>City Manager</u>	TOTAL COST:	<u>\$ 200,000</u>
ACCOUNT DESCRIPTOR:	<u>Connecting Bike Way</u>	ACCOUNT NUMBER:	<u>10-90-298-4650</u>
DESCRIPTION OF ITEM OR PROJECT:			
Interconnecting Bike Way of Henderson/Henderson County. This project will has been approved by the Department of Local Government and will require a \$25,000 match from Henderson County and \$25,000 match from the City of Henderson.			

DIVISION:	_____	TOTAL COST:	_____
ACCOUNT DESCRIPTION:	_____	ACCOUNT NUMBER:	_____
DESCRIPTION OF ITEM OR PROJECT:			

**CITY OF HENDERSON, KY
FLOOD MITIGATION FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 176	\$ 126	\$ 100	\$ 30	\$ -	-100.0%
3753	Federal Grant - EDA	676,367	-	240,000	1,226,170	-	-100.0%
3754	State Grant - KIA	127,263	5,619	87,800	1,180,000	800,000	-32.2%
3764	County Contribution	43,677	115,235	30,880	-	45,000	N/A
3764	County - KIA	-	-	-	97,300	100,000	2.8%
3764	County - EDA	-	-	-	76,600	-	-100.0%
3798	City Contribution	43,740	115,172	30,880	-	45,000	N/A
3798	City Contribution - KIA	-	-	-	97,300	100,000	2.8%
3798	City Contribution - EDA	-	-	-	76,600	-	-100.0%
Other Revenue Total		891,223	236,152	389,660	2,754,000	1,090,000	-60.4%

FLOOD MITIGATION REVENUE	\$ 891,223	\$ 236,152	\$ 389,660	\$ 2,754,000	\$ 1,090,000	-60.4%
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EXPENSE

43 Maintenance & Repairs

4324	Canoe Creek Maint..	\$ 118,528	\$ 87,124	\$ 61,760	\$ 1,374,600	\$ 1,090,000	-20.7%
4419	Professional Services	66,289	78,389	40,100	-	-	N/A
4556	EDA Grant	740,280	274,966	-	1,379,400	-	-100.0%
Maintenance & Repairs Total		925,097	440,479	101,860	2,754,000	1,090,000	-60.4%

46 Capital Outlay

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

FLOOD MITIGATION EXPENSE	\$ 925,097	\$ 450,653	\$ 101,860	\$ 2,754,000	\$ 1,090,000	-60.4%
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FLOOD MITIGATION NET	\$ (33,874)	\$ (214,501)	\$ 287,800	\$ -	\$ -	
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CITY OF HENDERSON, KY
COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET
FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3760	CDBG Revenue	\$ 236,268	\$ 376,065	\$ 467,660	\$ 397,000	\$ 362,000	-8.8%
Other Revenue Total		236,268	376,065	467,660	397,000	362,000	-8.8%

38 Transfers

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

CDBG REVENUE TOTAL		\$ 236,268	\$ 388,065	\$ 467,660	\$ 397,000	\$ 362,000	-8.8%
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EXPENSE

Department 10 - Administration
Division 017 - Community Development

48 Community Development

4830	Relocation	1,129	2,168	2,500	3,000	1,000	-66.7%
4840	Rehabilitation -CDBG	120,666	89,618	160,000	207,770	130,400	-37.2%
4860	Grant Administration	55,003	45,926	42,780	42,780	40,700	-4.9%
4890	Public Facilities	16,311	214,109	72,000	111,360	159,400	43.1%
4894	Public Services	41,253	34,444	32,090	32,090	30,500	-5.0%
Community Development Total		234,362	386,265	309,370	397,000	362,000	-8.8%

CDBG EXPENSE TOTAL		\$ 234,362	\$ 386,265	\$ 309,370	\$ 397,000	\$ 362,000	-8.8%
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CDBG NET		\$ 1,906	\$ 1,800	\$ 158,290	\$ -	\$ -	
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**CITY OF HENDERSON, KY
HOME GRANT FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3754	State Grant	\$ -	\$ 12,000	\$ -	\$ -	\$ -	N/A
3766	HOME Program	98,400	-	-	264,000	264,000	0.0%
Other Revenue Total		98,400	12,000	-	264,000	264,000	0.0%
HOME GRANT REVENUE TOTAL		\$ 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

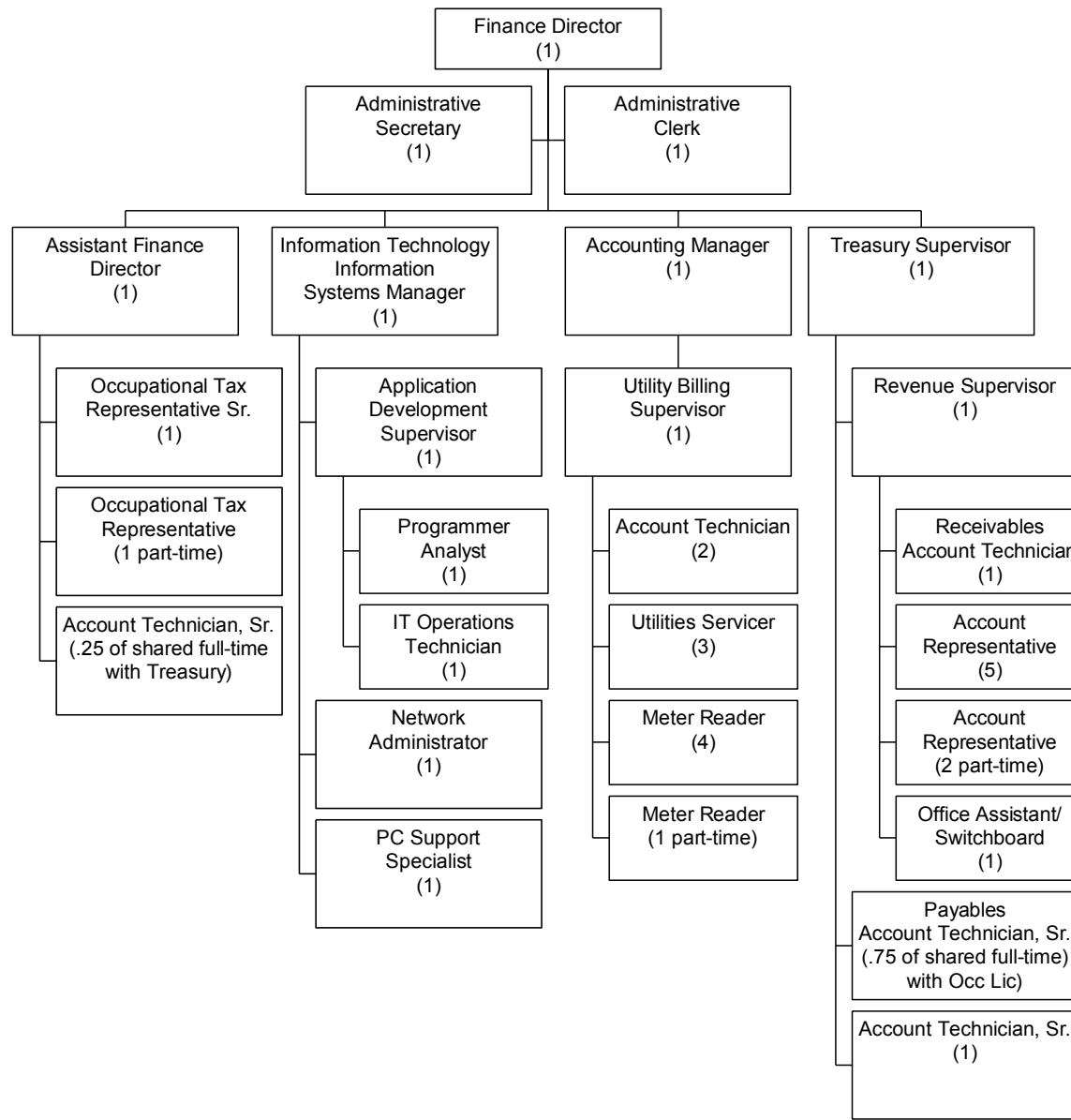
48 Community Development

4863	Construction Costs	60,000	-	-	240,000	240,000	0.0%
4865	Administration	12,000	-	-	24,000	24,000	0.0%
Community Development Total		72,000	-	-	264,000	264,000	0.0%

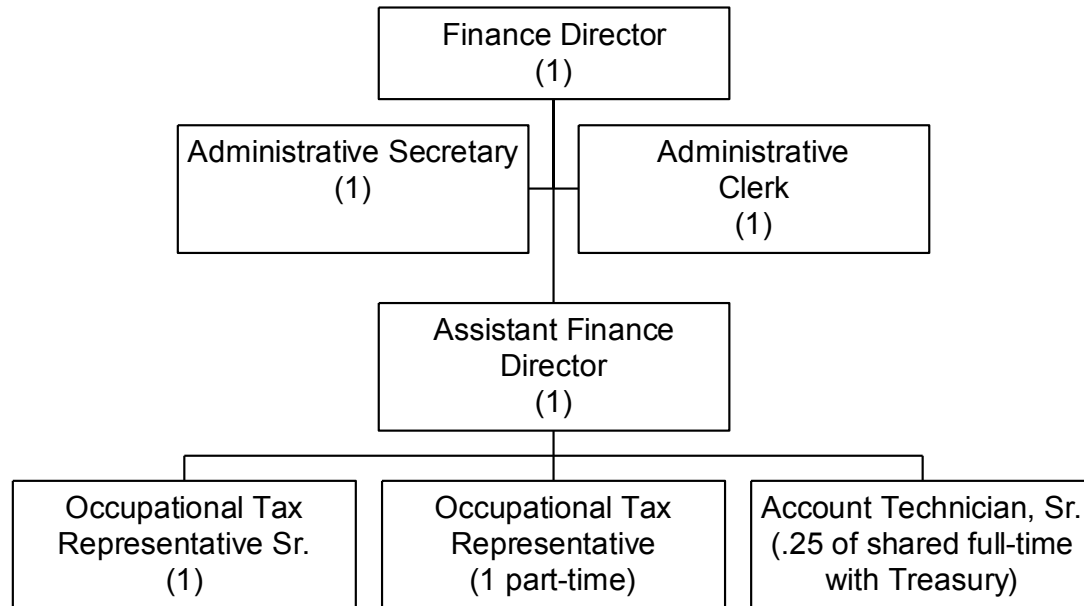
HOME GRANT EXPENSE TOTAL		\$ 72,000	\$ 12,000	\$ -	\$ 264,000	\$ 264,000	0.0%
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HOME NET		\$ 26,400	\$ -	\$ -	\$ -	\$ -	-
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FINANCE DEPARTMENT



FINANCE DEPARTMENT ADMINISTRATION



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Department 15 - Finance							
Division 121 - Finance Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 151,992	\$ 156,452	\$ 158,382	\$ 159,010	\$ 162,990	2.5%
4102	Salaries - Clerical	115,713	120,445	120,112	121,500	119,120	-2.0%
4103	Salaries - Operational	-	-	-	-	8,530	N/A
4104	Salaries - Overtime	22,710	23,337	23,338	24,440	25,260	3.4%
4105	Salaries - Other	103	466	1,319	-	-	N/A
4106	FICA	17,027	17,460	17,385	18,910	19,590	3.6%
4107	Medicare	3,982	4,083	4,066	4,430	4,590	3.6%
4108	Life Insurance	425	408	373	430	320	-25.6%
4109	Health Insurance	82,688	84,000	68,441	78,750	73,500	-6.7%
4110	Cancer Insurance	495	474	486	500	500	0.0%
4111	Workers Compensation	724	1,869	1,696	1,050	1,090	3.8%
4112	Employee Assist. Prgm	93	89	93	100	100	0.0%
4115	Unemploy. Insurance	94	185	455	170	920	441.2%
4116	Employee Pension	49,477	57,049	59,266	59,620	59,670	0.1%
Personnel Services Total		445,523	466,317	455,412	468,910	476,180	1.6%
42 Supplies							
4201	Fuel	1,388	1,328	1,533	1,180	1,690	43.2%
4203	Office Supplies	5,109	4,549	5,750	4,800	5,500	14.6%
4208	Postage	7,143	7,558	7,790	8,080	7,900	-2.2%
4209	Educational Supplies	45	-	-	-	-	N/A
4211	Periodicals & Supple.	205	377	225	270	250	-7.4%
Supplies Total		13,890	13,812	15,298	14,330	15,340	7.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	4,980	46	325	1,500	1,250	-16.7%
4302	Office Equip. Repair	960	821	851	1,000	960	-4.0%
Maintenance & Repairs Total		5,940	867	1,176	2,500	2,210	-11.6%
44 Services							
4401	Telephone	3,744	4,032	4,256	4,000	4,250	6.3%
4403	Assoc. Dues/Subscript.	560	575	550	570	580	1.8%
4405	Travel & Training	2,609	2,253	2,451	3,200	2,990	-6.6%
4408	Legal Advertising	2,991	1,662	2,100	4,000	3,500	-12.5%
4415	Special Services	543	1,023	903	1,550	1,250	-19.4%
4417	Printing and Reprod.	6,063	4,307	4,436	4,700	4,700	0.0%
4442	Trust Fees	1,444	1,272	1,388	1,300	1,500	15.4%
4522	Audit Expense	23,970	24,098	22,713	22,700	22,720	0.1%
Services Total		41,924	39,222	38,797	42,020	41,490	-1.3%
Total Finance Administration		\$ 507,277	\$ 520,218	\$ 510,683	\$ 527,760	\$ 535,220	1.4%

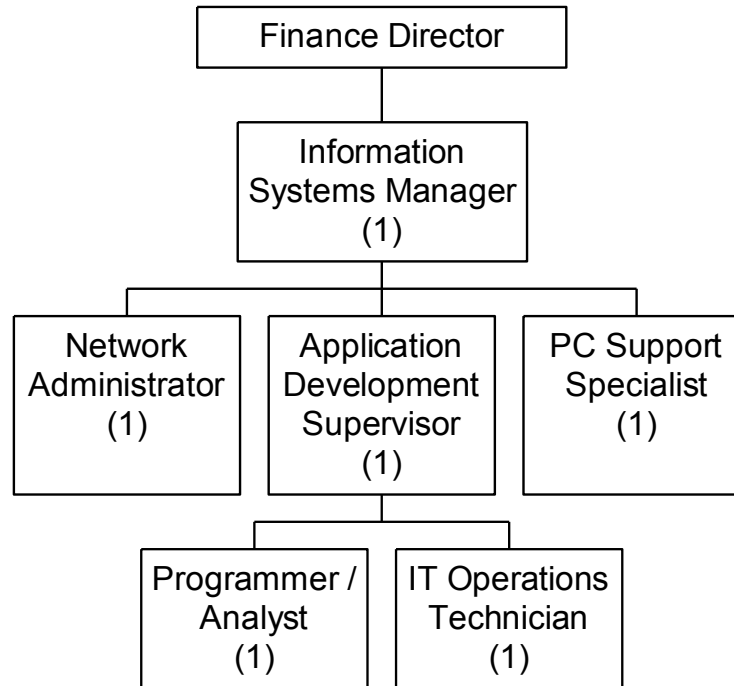
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

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	1,050
		Mailing of Monthly Payroll Forms	1,050
		Mailing of Misc. Finance Admin.	500
		Mailing of Pension Checks and Notices	500
		Mailing of Bid Packets	390
		Total	\$ 7,900
4211	Periodicals and Supplements	Governmental Accounting Standards Board Subscription	\$ 200
		Reference Manuals	50
		Total	\$ 250
4403	Association Dues and Subscrip	Governmental Finance Officers Association	\$ 240
		Kentucky Occupational Tax Organization	150
		Kentucky Governmental Finance Officers Association	100
		Kentucky Purchasing Professional Association	50
		Wholesale Club	40
		Total	\$ 580
4415	Special Service	Filing fees for small claims on net profit and payroll taxes	\$ 700
		Fee for Governmental Finance Officers Association Budget Award	425
		Miscellaneous	125
		Total	\$ 1,250
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 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Department 15 - Finance							
Division 122 - Information Technology							
41 Personnel Services							
4101	Salaries - Supervision	\$ 98,552	\$ 110,426	\$ 86,334	\$ 122,280	\$ 140,680	15.0%
4102	Salaries - Clerical	40,843	41,962	42,600	42,360	43,740	3.3%
4103	Salaries - Operational	139,290	143,305	145,654	144,550	148,980	3.1%
4104	Salaries - Overtime	607	1,478	1,351	510	1,050	105.9%
4106	FICA	16,011	16,951	15,130	19,210	20,740	8.0%
4107	Medicare	3,744	3,965	3,539	4,500	4,850	7.8%
4108	Life Insurance	452	442	355	490	360	-26.5%
4109	Health Insurance	86,700	92,000	65,750	90,000	84,000	-6.7%
4110	Cancer Insurance	526	514	471	570	570	0.0%
4111	Workers Compensation	615	562	393	560	610	8.9%
4112	Employee Assist. Prgm	99	97	90	110	110	0.0%
4115	Unemploy. Insurance	94	186	402	170	980	476.5%
4116	Employee Pension	47,588	56,205	51,972	60,550	63,180	4.3%
Personnel Services Total		435,121	468,093	414,041	485,860	509,850	4.9%
42 Supplies							
4203	Office Supplies	999	1,494	2,600	2,800	2,800	0.0%
4208	Postage	10	14	200	100	150	50.0%
4209	Educational Supplies	2,702	4,356	3,800	5,000	4,800	-4.0%
4211	Periodicals & Supple.	629	533	640	680	680	0.0%
Supplies Total		4,340	6,397	7,240	8,580	8,430	-1.7%
43 Maintenance & Repairs							
4302	Office Equip. Repair	81,676	85,536	99,290	103,400	82,770	-20.0%
Maintenance & Repairs Total		81,676	85,536	99,290	103,400	82,770	-20.0%
44 Services							
4401	Telephone	2,016	1,757	2,050	2,500	2,500	0.0%
4403	Assoc. Dues/Subscript.	-	-	-	160	160	0.0%
4405	Travel & Training	-	-	980	5,720	5,720	0.0%
4408	Legal Advertising	1,259	794	-	-	-	N/A
4415	Special Services	252	80	110	160	160	0.0%
4417	Printing and Reprod.	18	22	30	80	80	0.0%
4418	Contractual Services	-	1,599	2,500	4,500	4,500	0.0%
4419	Professional Services	23,021	36,358	13,200	13,200	14,620	10.8%
4440	Web Services	10,604	10,365	14,130	25,500	39,480	54.8%
Services Total		37,170	50,975	33,000	51,820	67,220	29.7%
46 Capital Outlay							
4607	Data Processing Equip.	62,056	29,022	39,600	39,600	48,000	21.2%
Capital Outlay Total		62,056	29,022	39,600	39,600	48,000	21.2%
Total Information Technology		\$ 620,363	\$ 640,023	\$ 593,171	\$ 689,260	\$ 716,270	3.9%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Finance

DIVISION: Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Toners	\$ 900
		Computer Paper	800
		Printer Ribbons	300
		Miscellaneous	800
		Total	\$ 2,800
4209	Educational Supplies	Microsoft Developers Network Subscription	\$ 2,800
		PC Training Courses	1,500
		Computer Books	500
		Total	\$ 4,800
4211	Periodicals and Supplements	iProDeveloper Magazine	\$ 170
		Windows Advice Magazine	160
		Web Designer Magazine	160
		Association for Computing Machinery	100
		Windows IT Pro Magazine	90
		Total	\$ 680
4302	Office Equipment and Repair	LOGOS Maintenance	\$ 55,760
		Miscellaneous Hardware and Software	10,000
		ServIT Maintenance, IBM Printers	1,800
		ServIT Maintenance, Servers	1,200
		Wavecrest CyBlock Log Analyzer	2,300
		Burster Maintenance	1,800
		Firewall Maintenance	2,500
		SpoolFlex/FormFlex Maintenance	1,600
		Symantec Backup Exec Software	1,500
		UPS Battery Replacement	1,200
		Dameware Renewal	710
		Mailfoundry Maintenance	700
		Engineer's Toolkit Renewal	500
		Commercial Spam List Service (DSNBL)	400
		DBU Maintenance	400
		GFI Events Manager Maintenance Renewal	400
		Total	\$ 82,770
4403	Association Dues	COMMON is a national users group for AS/400 information and training.	\$ 160

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Finance

DIVISION: Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	New World Software Modifications	\$ 3,500
		Miscellaneous Contract Support	1,000
		Total	\$ 4,500
4419	Professional Services	Business Recovery	\$ 11,620
		Network/Internet Consulting	3,000
		Total	\$ 14,620
4440	Web Services	E-mail Archiving	\$ 14,400
		Web Site Contract Extension	12,780
		HMPL Fiber Charges	8,100
		HMPL High Speed Internet	3,000
		CivicPlus CRM User Upgrade Renewal	1,200
		Total	\$ 39,480

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2014**

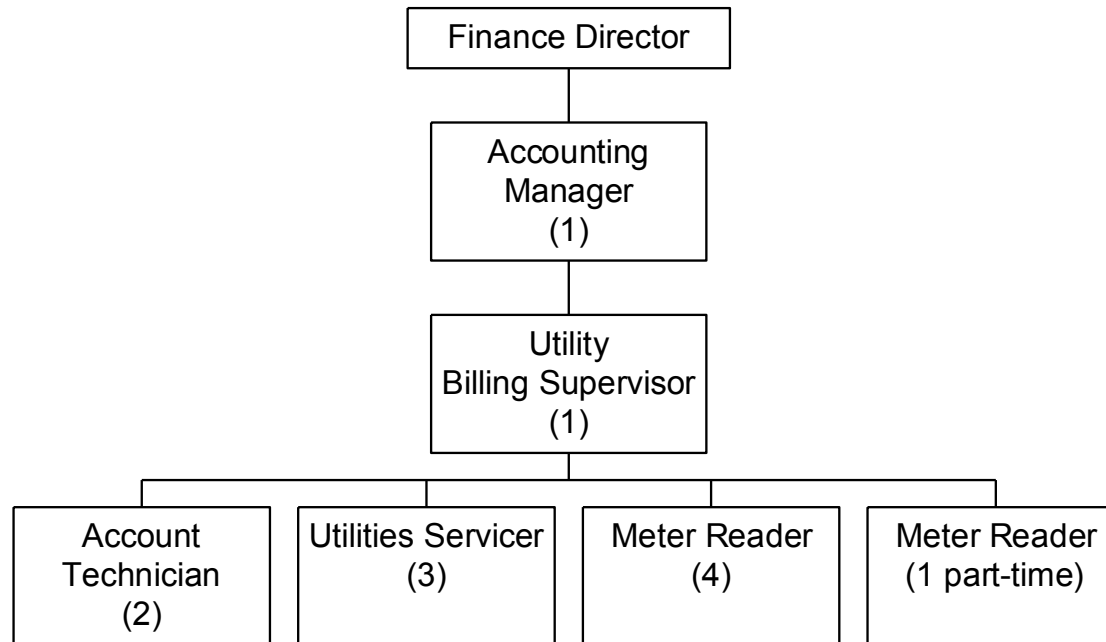
DEPARTMENT: Finance

DIVISION:	<u>Information Technology</u>	TOTAL COST:	<u>\$ 24,000</u>
ACCOUNT DESCRIPTION:	<u>Data Processing Equipment</u>	ACCOUNT NUMBER:	<u>10-15-122-4607</u>
DESCRIPTION OF ITEM OR PROJECT: These funds will be used for the purchase of a network backup appliance. The current backup solution is pushing time limits for full backups. Future image processing and data storage will require more time and space for backups.			

DIVISION:	<u>Information Technology</u>	TOTAL COST:	<u>\$ 14,400</u>
ACCOUNT DESCRIPTION:	<u>Data Processing Equipment</u>	ACCOUNT NUMBER:	<u>10-15-122-4607</u>
DESCRIPTION OF ITEM OR PROJECT: Continue the computer replacement program with the purchase of twelve (12) personal computers and one (1) mobile workstation for all departments except Police. Current computers are outdated and slow. They will not be able to run new software efficiently.			

DIVISION:	<u>Information Technology</u>	TOTAL COST:	<u>\$ 9,600</u>
ACCOUNT DESCRIPTION:	<u>Data Processing Equipment</u>	ACCOUNT NUMBER:	<u>10-15-122-4607</u>
DESCRIPTION OF ITEM OR PROJECT: Continue the computer replacement program with the purchase of six (6) personal computers and one (1) mobile workstation for the Police Department. Current computers are outdated and slow. They will not be able to run new software efficiently.			

FINANCE DEPARTMENT ACCOUNTING



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Department 15 - Finance
Division 123 - Accounting

41 Personnel Services

4101	Salaries - Supervision	\$ 106,677	\$ 109,602	\$ 111,514	\$ 111,130	\$ 116,650	5.0%
4102	Salaries - Clerical	63,032	64,962	66,038	64,590	68,160	5.5%
4103	Salaries - Operational	211,350	186,311	186,388	219,050	235,400	7.5%
4104	Salaries - Overtime	2,843	2,471	2,446	2,400	2,500	4.2%
4106	FICA	21,999	20,703	20,646	24,630	26,210	6.4%
4107	Medicare	5,145	4,842	4,829	5,760	6,130	6.4%
4108	Life Insurance	891	773	683	900	660	-26.7%
4109	Health Insurance	173,250	161,333	123,145	165,000	154,000	-6.7%
4110	Cancer Insurance	1,036	891	929	1,040	1,040	0.0%
4111	Workers Compensation	5,824	4,693	3,908	5,240	5,630	7.4%
4112	Employee Assist. Prgm	201	169	178	200	200	0.0%
4115	Unemploy. Insurance	118	227	557	220	1,240	463.6%
4116	Employee Pension	64,908	68,761	71,595	77,100	79,330	2.9%
Personnel Services Total		657,274	625,738	592,856	677,260	697,150	2.9%

42 Supplies

4201	Fuel	12,047	12,163	11,508	14,330	12,660	-11.7%
4202	Minor Tools	160	608	850	800	800	0.0%
4203	Office Supplies	1,816	1,872	1,800	4,000	2,000	-50.0%
4207	Clothing Supplies	2,470	1,349	2,500	3,000	3,000	0.0%
4208	Postage	84,696	79,227	83,000	88,000	88,000	0.0%
4209	Educational Supplies	396	577	450	460	450	-2.2%
Supplies Total		101,585	95,796	100,108	110,590	106,910	-3.3%

43 Maintenance & Repairs

4301	Vehicle Repair	3,726	3,859	4,800	4,500	4,800	6.7%
4302	Office Equip. Repair	5,368	5,592	6,800	7,000	7,000	0.0%
4304	Other Equipment Repair	3,745	3,284	3,500	4,000	4,000	0.0%
Maintenance & Repairs Total		12,839	12,735	15,100	15,500	15,800	1.9%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Division 123 - Accounting (continued)							
44 Services							
4401	Telephone	\$ 2,838	\$ 3,039	\$ 3,350	\$ 3,000	\$ 3,400	13.3%
4402	Medical Exams	199	50	150	-	150	N/A
4405	Travel & Training	519	519	201	500	500	0.0%
4408	Legal Advertising	-	-	-	200	-	-100.0%
4414	Clothing / Cleaning	825	500	899	800	800	0.0%
4415	Special Services	419	469	490	500	500	0.0%
4417	Printing and Reprod.	8,517	3,685	5,510	6,000	6,000	0.0%
4418	Contractual Services	23,990	52,637	42,605	30,000	30,000	0.0%
4419	Professional Services	580	680	680	1,500	1,000	-33.3%
Services Total		37,887	61,579	53,885	42,500	42,350	-0.4%
46 Capital Outlay							
4601	Motor Vehicles	17,537	-	31,300	32,000	-	-100.0%
Capital Outlay Total		17,537	-	31,300	32,000	-	-100.0%
Total Accounting		\$ 827,122	\$ 795,848	\$ 793,249	\$ 877,850	\$ 862,210	-1.8%

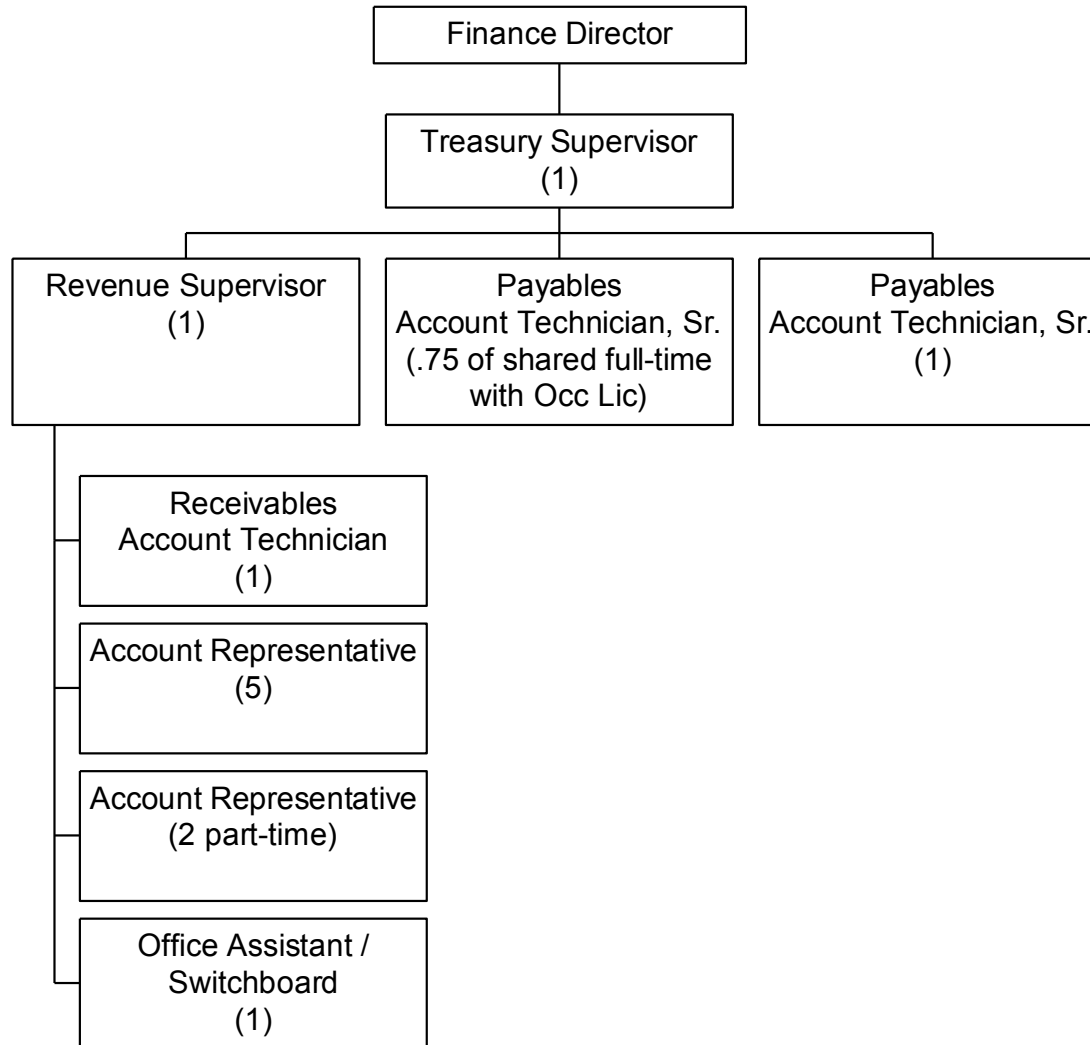
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

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	100
		Total	\$ 450
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	Fee for Printing Utility Bills -- 12 cents x 16,000 x 12	\$ 23,040
		Website Monthly Fee -- \$350 x 12	4,200
		Website Fee -- 1 cent x 16,000 x 12	1,920
		Other	840
		Total	\$ 30,000
4419	Professional	GFOA Fee for Review of CAFR	\$ 580
		Other	420
		Total	\$ 1,000

FINANCE DEPARTMENT TREASURY



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Department 15 - Finance							
Division 125 - Treasury							
41 Personnel Services							
4101	Salaries - Supervision	\$ 40,347	\$ 40,984	\$ 41,568	\$ 40,880	\$ 89,170	118.1%
4102	Salaries - Clerical	258,397	253,506	266,216	269,810	260,890	-3.3%
4103	Salaries - Operational	43,371	44,392	45,707	44,470	71,450	60.7%
4104	Salaries - Overtime	6,045	7,505	6,550	4,740	4,740	0.0%
4106	FICA	19,800	19,556	20,150	22,320	26,430	18.4%
4107	Medicare	4,631	4,573	4,712	5,220	6,190	18.6%
4108	Life Insurance	834	704	644	770	650	-15.6%
4109	Health Insurance	165,375	153,333	122,755	142,500	150,500	5.6%
4110	Cancer Insurance	989	858	886	900	1,020	13.3%
4111	Workers Compensation	643	621	553	720	830	15.3%
4112	Employee Assist. Prgm	187	163	167	210	230	9.5%
4115	Unemploy. Insurance	103	220	576	200	1,250	525.0%
4116	Employee Pension	59,291	63,377	65,051	64,490	74,700	15.8%
Personnel Services Total		600,013	589,792	575,535	597,230	688,050	15.2%
42 Supplies							
4203	Office Supplies	10,397	6,296	5,641	4,980	5,700	14.5%
4208	Postage	7,942	7,982	8,489	8,780	8,500	-3.2%
4230	Over/Short Account	(285)	49	256	-	-	N/A
Supplies Total		18,054	14,327	14,386	13,760	14,200	3.2%
43 Maintenance & Repairs							
4302	Office Equip. Repair	339	828	415	500	490	-2.0%
4304	Other Equipment Repair	98	-	-	500	250	-50.0%
Maintenance & Repairs Total		437	828	415	1,000	740	-26.0%
44 Services							
4401	Telephone	3,030	3,026	3,629	2,800	3,600	28.6%
4402	Medical Exams	-	-	-	150	-	-100.0%
4403	Assoc. Dues/Subscript.	-	38	-	200	200	0.0%
4405	Travel & Training	-	-	820	1,000	1,000	0.0%
4408	Legal Advertising	-	1,874	2,090	2,800	2,100	-25.0%
4415	Special Services	3,185	2,897	2,816	4,600	3,200	-30.4%
4417	Printing and Reprod.	1,194	2,163	2,747	3,100	2,750	-11.3%
4419	Professional Services	40,000	40,000	40,000	41,000	41,000	0.0%
4441	Bank Fees	143	125	151	230	160	-30.4%
4443	Charge Card Expense	652	484	425	550	420	-23.6%
4443-01	Charge Card - Utilities	6,833	8,969	10,990	8,400	11,000	31.0%
Services Total		55,037	59,576	63,668	64,830	65,430	0.9%
Total Treasury		\$ 673,541	\$ 664,523	\$ 654,004	\$ 676,820	\$ 768,420	13.5%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Finance

DIVISION: Treasury

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of 11,500 Property Tax Bills	\$ 3,300
		Mailing of 7,000 Payable Checks per year	3,220
		Mailing of 3,000 Miscellaneous Collection Items	1,380
		Mailing of 1,500 Delinquent Property Tax Notices	435
		Other	165
		Total	\$ 8,500
4403	Association Dues and Subscrip	Membership dues for Treasury Supervisor	\$ 200
4415	Special Services	Henderson County Clerk Filing Fees	\$ 2,600
		Other	600
		Total	\$ 3,200
4417	Printing and Reproduction	Bill Inserts to promote ACH and Email Notification	\$ 1,550
		Tax Bills	845
		Copier count	355
		Total	\$ 2,750
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 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Department 90 - Non-Departmental
Division 597 - Debt

45 Sundry Charges

4502	Interest Expense	\$ 36,967	\$ -	\$ -	\$ -	\$ -	N/A
4576	Riverfront KADD	50,000	-	-	-	-	N/A
4576	Police Station KADD	45,000	-	-	-	-	N/A

Total Debt		<u>\$ 131,967</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
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Division 599 - Transfers

47 Transfers

4701	Transfer to PWI	\$ 582,000	\$ 390,000	\$ 605,000	\$ 776,000	\$ 777,000	0.1%
4702	To HART	552,200	629,000	702,000	564,000	547,000	-3.0%
4707	To Construction	1,047,945	177,745	-	-	418,000	N/A
4713	To Sanitation	194,000	-	-	47,000	-	-100.0%
4714	To to Emerg. Commun.	288,000	215,000	345,000	386,000	384,000	-0.5%
4716	To Police/Fire Pension	422,700	418,000	415,000	433,000	437,000	0.9%
4717	To Civil Service Pension	149,000	217,000	217,000	227,000	227,000	0.0%
4718	To Police Invest. Fund	4,878	-	-	-	-	N/A
4719	To Cemetery	-	-	73,000	156,000	221,000	41.7%
4725	To Bond Fund	462,000	734,600	775,000	775,000	778,000	0.4%

Total Transfers		<u>\$ 3,702,723</u>	<u>\$ 2,781,345</u>	<u>\$ 3,132,000</u>	<u>\$ 3,364,000</u>	<u>\$ 3,789,000</u>	<u>12.6%</u>
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CITY OF HENDERSON, KY
CIVIL SERVICE PENSION FUND BUDGET
FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 67	\$ 3	\$ 10	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,106	2,143	2,238	2,400	2,500	4.2%
3723	Income Match Sanit.	2,106	2,143	2,238	2,400	2,500	4.2%
3724	Tax Revenue	1,517	375	120	200	-	-100.0%
Other Revenue Total		5,796	4,664	4,606	5,000	5,000	0.0%

38 Transfer Miscellaneous

3851	Transfer from General	149,000	217,000	217,000	227,000	227,000	0.0%
Transfers Miscellaneous Total		149,000	217,000	217,000	227,000	227,000	0.0%

CIVIL SERVICE REVENUE TOTAL		\$ 154,796	\$ 221,664	\$ 221,606	\$ 232,000	\$ 232,000	0.0%
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EXPENSE

Services

4419	Professional Services	\$ 2,544	\$ 2,782	\$ 2,472	\$ 2,800	\$ 2,590	-7.5%
Services Total		2,544	2,782	2,472	2,800	2,590	-7.5%

45 Sundry Charge

4538	Pension Benefits	206,248	195,841	194,470	201,800	201,010	-0.4%
4539	Widows Benefits	3,859	3,908	3,960	4,100	4,100	0.0%
4540	Funeral Expense	-	-	-	300	300	0.0%
4543	Health Insurance Benefit	21,334	18,610	17,303	23,000	24,000	4.3%
Sundry Charge Total		231,441	218,359	215,733	229,200	229,410	0.1%

CIVIL SERVICE EXPENSE TOTAL		\$ 233,985	\$ 221,141	\$ 218,205	\$ 232,000	\$ 232,000	0.0%
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CIVIL SERVICE NET		\$ (79,189)	\$ 523	\$ 3,401	\$ -	\$ -	
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Finance DIVISION: _____

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4419	Professional Services	Preparation of Annual Actuary Reports as Required	\$ 2,590
		by State Statutes and Accounting Standards	

CITY OF HENDERSON, KY
POLICE & FIRE PENSION FUND BUDGET
FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 34	\$ 1	\$ 10	\$ -	\$ -	N/A
3724	Tax Revenue	2,075	554	250	1,000	-	-100.0%
Other Revenue Total		2,109	555	260	1,000	-	-100.0%

38 Transfer Miscellaneous

3851	Transfer from General	422,700	418,000	415,000	433,000	437,000	0.9%
Transfers Miscellaneous Total		422,700	418,000	415,000	433,000	437,000	0.9%

POLICE & FIRE REVENUE TOTAL		\$ 424,809	\$ 418,555	\$ 415,260	\$ 434,000	\$ 437,000	0.7%
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EXPENSE

Services

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

45 Sundry Charge

4538	Pension Benefits	230,889	233,689	232,751	245,100	240,580	-1.8%
4539	Widows Benefits	142,028	134,392	145,092	138,800	149,900	8.0%
4540	Funeral Expense	-	100	-	300	300	0.0%
4543	Health Insurance Benefit	46,128	43,578	42,400	47,000	43,420	-7.6%
Sundry Charge Total		419,045	411,759	420,243	431,200	434,200	0.7%

POLICE & FIRE EXPENSE TOTAL		\$ 421,858	\$ 414,541	\$ 423,025	\$ 434,000	\$ 437,000	0.7%
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POLICE & FIRE NET		\$ 2,951	\$ 4,014	\$ (7,765)	\$ -	\$ -	
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Finance DIVISION: _____

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

CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 719	\$ 874	\$ 1,160	\$ 1,160	\$ 1,500	29.3%
3724	Property Tax Revenue	2,102	525	-	-	-	N/A
3777-02	America Bond Subsidy	52,293	138,714	137,170	137,170	135,300	-1.4%
3797	HWU Contribution	110,878	374,123	528,780	528,780	721,900	36.5%
Other Revenue Total		165,992	514,236	667,110	667,110	858,700	29%

38 Transfer

3851	Transfer from General	462,000	734,600	775,000	775,000	778,000	0.4%
3860	Transfer from Constr.	1,349,738	525,246	943,890	943,890	1,362,300	44.3%
Transfer Total		1,811,738	1,259,846	1,718,890	1,718,890	2,140,300	24.5%

BOND FUND REVENUE TOTAL		<u>\$ 1,977,730</u>	<u>\$ 1,774,082</u>	<u>\$ 2,386,000</u>	<u>\$ 2,386,000</u>	<u>\$ 2,999,000</u>	<u>25.7%</u>
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EXPENSE

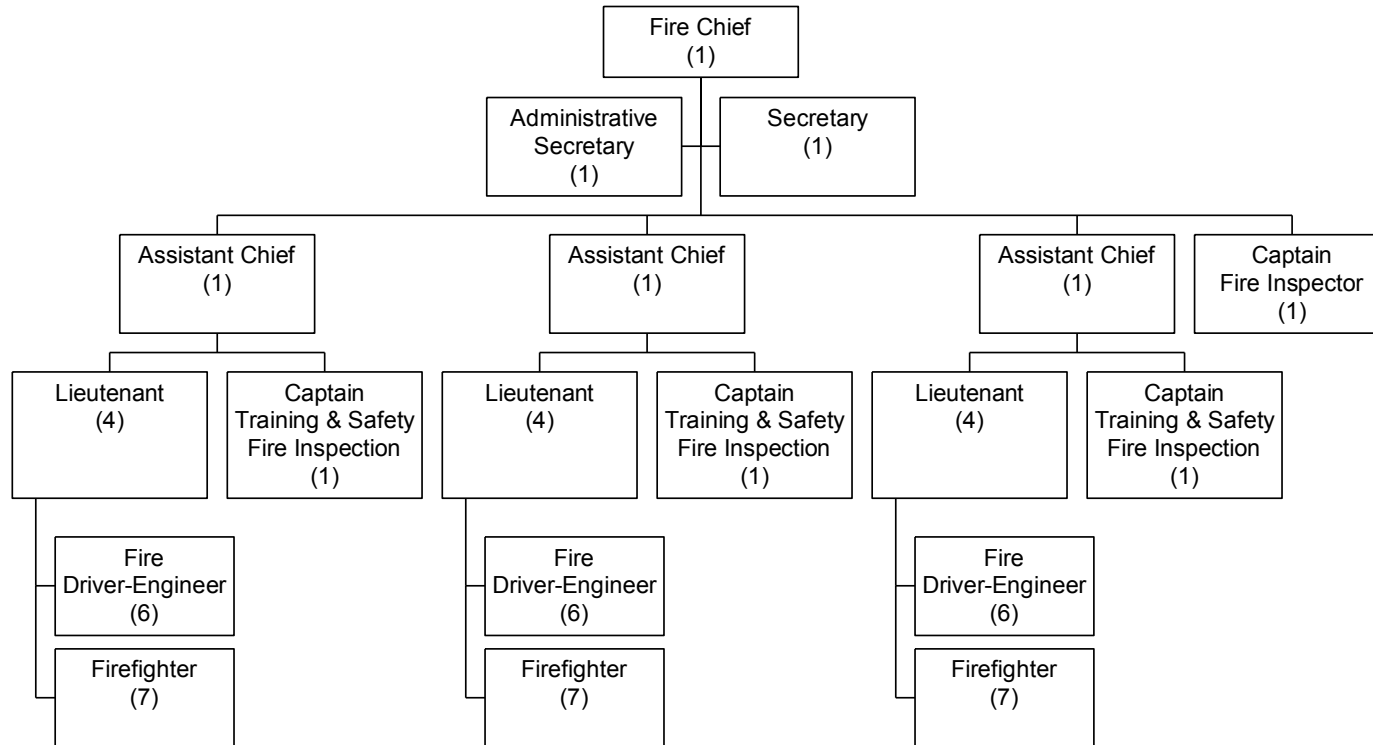
45 Sundry Charge

4502	Interest Series 2007	\$ 172,963	\$ 164,080	\$ 155,250	\$ 155,250	\$ 145,800	-6.1%
4502	Interest Series 2010A	149,409	396,325	391,920	391,920	386,800	-1.3%
4502	Interest Series 2010B	55,988	85,774	80,280	80,280	74,700	-7.0%
4502	Interest Series 2011A	-	27,510	61,990	61,990	61,300	-1.1%
4502	Interest Series 2012A	-	76,893	236,560	236,560	232,500	-1.7%
4502	Interest Series 2013A	-	-	-	-	202,900	N/A
4502	Interest BAN	24,152	-	-	-	-	N/A
4576	Series 2001 Debt	1,310,000	-	-	-	-	N/A
4580	Bonds Series 2007	245,000	260,000	265,000	265,000	275,000	3.8%
4582	Bonds Series 2010A	20,000	420,000	420,000	420,000	425,000	1.2%
4582	Bonds Series 2010B	-	275,000	275,000	275,000	285,000	3.6%
4584	Bonds Series 2011A	-	-	85,000	85,000	85,000	0.0%
4585	Bonds Series 2012A	-	-	415,000	415,000	415,000	0.0%
4584	Bonds Series 2013A	-	-	-	-	410,000	N/A
Sundry Charge Total		1,977,512	1,705,582	2,386,000	2,386,000	2,999,000	25.7%

BOND FUND EXPENSE TOTAL		<u>\$ 1,977,512</u>	<u>\$ 1,705,582</u>	<u>\$ 2,386,000</u>	<u>\$ 2,386,000</u>	<u>\$ 2,999,000</u>	<u>25.7%</u>
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BOND FUND NET		<u>\$ 218</u>	<u>\$ 68,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
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FIRE DEPARTMENT



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Department 20 - Fire
Division 232 - Fire

41 Personnel Services

4101	Salaries - Supervision	\$ 69,863	\$ 71,920	\$ 73,075	\$ 72,770	\$ 74,860	2.9%
4102	Salaries - Clerical	74,347	77,216	78,688	78,530	80,960	3.1%
4103	Salaries - Operational	1,726,083	1,773,592	1,767,426	1,720,560	1,771,030	2.9%
4104	Salaries - Overtime	996,083	954,404	988,058	936,820	1,013,240	8.2%
4106	FICA	(11,449)	4,367	4,388	4,860	5,020	3.3%
4107	Medicare	37,411	37,312	37,441	41,540	43,140	3.9%
4108	Life Insurance	4,766	4,587	4,181	4,860	3,660	-24.7%
4109	Health Insurance	922,700	924,664	737,727	900,000	854,000	-5.1%
4110	Cancer Insurance	5,542	5,334	5,540	5,660	5,750	1.6%
4111	Workers Compensation	104,981	85,949	73,880	94,870	98,580	3.9%
4112	Employee Assist. Prgm	1,048	1,010	1,051	1,070	1,090	1.9%
4115	Unemployment Ins.	1,130	1,929	4,680	2,030	11,470	465.0%
4116	Employee Pension	21,578	14,649	15,342	15,360	15,300	-0.4%
4119	Police & Fire Pension	927,076	998,933	1,062,067	1,047,290	1,033,180	-1.3%
Personnel Services Total		4,881,159	4,955,866	4,853,544	4,926,220	5,011,280	1.7%

42 Supplies

4201	Fuel	35,284	45,073	44,497	47,680	48,950	2.7%
4202	Minor Tools	13,040	12,066	17,750	18,500	18,500	0.0%
4203	Office Supplies	5,251	4,637	6,800	7,100	7,100	0.0%
4204	Cleaning Supplies	7,137	7,351	8,000	8,000	8,000	0.0%
4205	Medical & Drug Supply	4,218	4,425	4,800	5,000	5,400	8.0%
4207	Clothing Supplies	45,810	47,480	53,250	53,250	55,000	3.3%
4208	Postage	239	423	350	750	750	0.0%
4209	Educational Supplies	866	1,587	2,200	3,000	3,000	0.0%
4211	Periodicals & Supple.	1,154	1,178	1,400	1,400	1,400	0.0%
4212	Mechanical Supplies	316	1,779	1,250	2,000	2,000	0.0%
4214	Chemical Supplies	1,413	1,665	2,000	2,000	2,000	0.0%
4228	Dive Rescue	-	-	-	-	3,500	N/A
4229	Miscellaneous Supplies	1,044	1,122	1,200	1,200	1,200	0.0%
Supplies Total		115,772	128,786	143,497	149,880	156,800	4.6%

43 Maintenance & Repairs

4301	Vehicle Repair	55,489	51,400	55,000	58,000	58,000	0.0%
4302	Office Equip. Repair	751	669	900	1,000	1,000	0.0%
4303	Instr. & Appar. Repair	5,716	3,634	5,500	5,500	5,500	0.0%
4304	Other Equipment Repair	3,089	5,495	7,500	10,000	9,350	-6.5%
4305	Heating / A.C. Repair	5,679	164	2,400	4,000	4,000	0.0%
4306	Building Repair & Maint.	32,269	29,685	31,000	33,000	33,000	0.0%
4307	Other Structures Repair	307	252	1,100	1,500	1,500	0.0%
4308	Machines Tools Repair	7,009	5,111	7,000	7,000	7,000	0.0%
4309	Radios Repair	5,963	8,141	21,528	24,000	11,000	-54.2%
4312	Walks, Drives, Fences	301	-	1,000	1,000	1,000	0.0%
Maintenance & Repairs Total		116,573	104,551	132,928	145,000	131,350	-9.4%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Division 232 - Fire (continued)							
44 Services							
4401	Telephone	\$ 7,619	\$ 8,263	\$ 9,000	\$ 9,000	\$ 9,000	0.0%
4402	Medical Exams	200	-	-	-	-	N/A
4403	Assoc. Dues/Subscript.	1,077	1,311	1,350	1,350	1,350	0.0%
4405	Travel & Training	15,229	16,756	19,000	25,000	25,000	0.0%
4408	Legal Advertising	-	48	-	-	-	N/A
4409	Electric-Purchased	-	-	-	-	650	N/A
4414	Clothing / Cleaning	8,520	6,354	8,520	8,520	8,520	0.0%
4415	Special Services	6,128	6,063	5,300	6,300	6,300	0.0%
4417	Printing and Reprod.	227	9	-	-	-	N/A
4418	Contractual Services	720	750	720	720	910	26.4%
4419	Professional Services	5,149	5,000	5,000	5,000	5,000	0.0%
Services Total		44,869	44,554	48,890	55,890	56,730	1.5%
46 Capital Outlay							
4601	Motor Vehicles	339,542	19,750	27,000	30,000	22,000	-26.7%
4605	Machinery & Tools	177,100	-	-	-	10,500	N/A
4607	Data Processing Equip.	42,604	-	33,000	44,000	30,000	-31.8%
4608	Instrument/Apparatus	-	78,729	23,510	23,000	-	-100.0%
Capital Outlay Total		559,246	98,479	83,510	97,000	62,500	-35.6%
Total Fire		<u>\$ 5,717,619</u>	<u>\$ 5,332,236</u>	<u>\$ 5,262,369</u>	<u>\$ 5,373,990</u>	<u>\$ 5,418,660</u>	<u>0.8%</u>

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Fire Hose	\$ 6,000
		Ventilation Fans	4,500
		Nozzles	2,000
		Other	6,000
		Total	\$ 18,500
4203	Office Supplies	Firehouse Upgrades and Support	\$ 3,000
		Copy Paper	1,500
		Ink Supplies	1,500
		Other	1,100
		Total	\$ 7,100
4205	Medical & Drug Supplies	Nitrile Gloves	\$ 3,000
		First Aid Equipment	600
		Defibrillator Pads	400
		Fit Testing	700
		Fire Station First Aid Supplies	400
		Other	300
		Total	\$ 5,400
4207	Clothing Supplies	Uniforms	\$ 26,000
		Bunker Coats	12,000
		Bunker Pants	8,500
		Helmets	1,650
		Firefighting Gloves	2,000
		Nomex hoods	700
		Other	4,150
		Total	\$ 55,000

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Fire **DIVISION:** Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4209	Educational Supplies	Firefighting Essentials Manuals	\$ 400
		EMT Manuals	400
		Fire Officer's Manuals	400
		Fire Prevention Materials	1,500
		Other	300
		Total	\$ 3,000
4211	Periodicals and Supplements	NFPA	\$ 900
		Fire House Subscription	110
		Fire Rescue Subscription	50
		Legal Briefings for Fire Chiefs	150
		Other	190
		Total	\$ 1,400
4212	Mechanical Supplies	Thermal Imager Batteries	\$ 800
		SCBA Batteries	1,000
		Other	200
		Total	\$ 2,000
4214	Chemical Supplies	Service Fire Extinguishers	\$ 600
		Firefighting Foam	800
		Station #3 Kitchen Hood System Service	200
		Other	400
		Total	\$ 2,000
4229	Miscellaneous Supplies	Water & Gatorade for Trucks	\$ 300
		Miscellaneous Kitchen and Station Supplies	750
		Other	150
		Total	\$ 1,200

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4303	Instrument & Apparatus Repair	Breathing Air compressor Maintenance	\$ 1,500
		Sensit Monitors and Testing	500
		Thermal Imager Testing	1,000
		Extrication Tool Maintenance	500
		Other	2,000
		Total	\$ 5,500
4304	Other Equipment Repair	Emergency Warning Siren Maintenance	\$ 7,350
		Extra Siren board for Immediate Replacement while more than one siren is out of service	2,000
		Total	\$ 9,350
4307	Other Structure Repairs	Maintenance of Repeater Generators	\$ 650
		Hydrant maintenance	350
		Other	500
		Total	\$ 1,500
4308	Machine Tool Repairs	Exercise Equipment Repair	\$ 3,000
		Oil Dry	750
		Propane for Stations	2,000
		Other	1,250
		Total	\$ 7,000
4312	Walks Drive & Fences	Landscaping	\$ 500
		Fertilizer and Weed Killer	250
		Other	250
		Total	\$ 1,000

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Fire **DIVISION:** Fire

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

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2014**

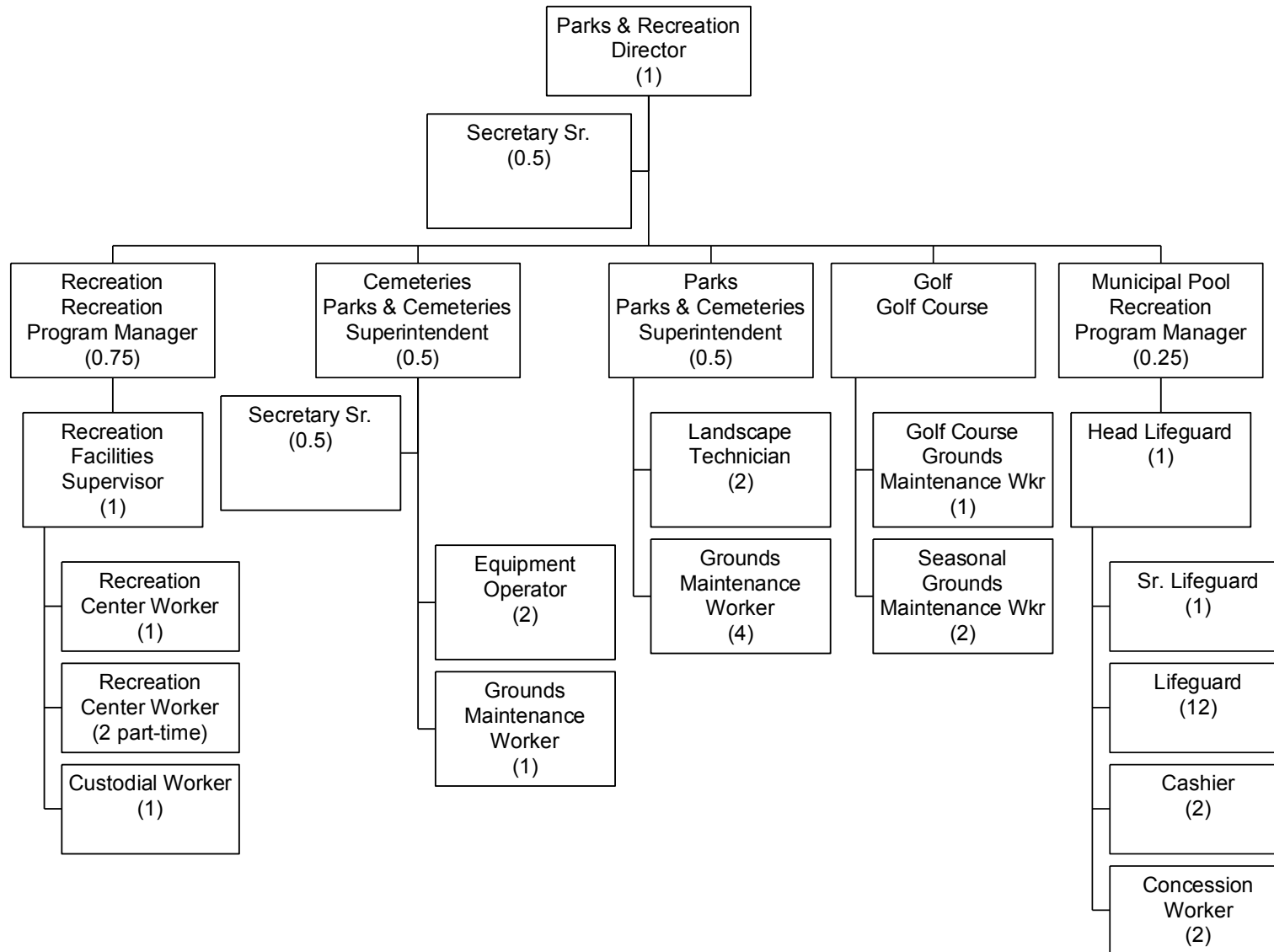
DEPARTMENT: Fire

DIVISION:	<u>Fire</u>	TOTAL COST:	<u>\$ 22,000</u>
ACCOUNT DESCRIPTOIN:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-20-232-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Continue the vehicle replacement program by replacing the Fire Inspector vehicle: unit 232-006.			

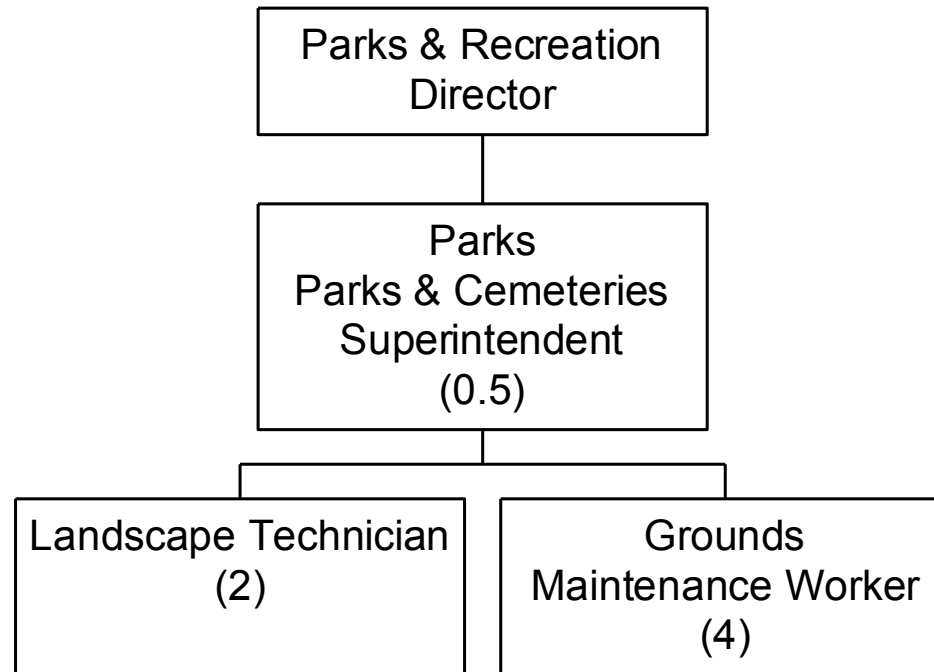
DIVISION:	<u>Fire</u>	TOTAL COST:	<u>\$ 30,000</u>
ACCOUNT DESCRIPTOIN:	<u>Data Processing Equipment</u>	ACCOUNT NUMBER:	<u>10-20-232-4607</u>
DESCRIPTION OF ITEM OR PROJECT: Software Programming for Mobile Data Terminals with Firehouse Mobile Response. This is a program that will give the Fire Department Computer Assistant Drafting (CAD) information in fire trucks. It includes turn by turn directions to emergency scenes, on-screen monitoring of apparatus, and one button response for arrival, enroute, and accurate response information.			

DIVISION:	<u>Fire</u>	TOTAL COST:	<u>\$ 10,500</u>
ACCOUNT DESCRIPTOIN:	<u>Instrument/Apparatus</u>	ACCOUNT NUMBER:	<u>10-20-232-4608</u>
DESCRIPTION OF ITEM OR PROJECT: Continue the thermal imaging camera replacement program. This program was started in fiscal 2011 with a three year replacement cycle. The thermal imaging cameras are vitally important in firefighting. The new cameras are equipped with the latest technology and are an enhancement over the older models.			

PARKS & RECREATION DEPARTMENT



PARKS & RECREATION DEPARTMENT
PARKS



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 451 - Parks

41 Personnel Services

4101	Salaries - Supervision	\$ 25,337	\$ 26,102	\$ 26,030	\$ 26,430	\$ 27,220	3.0%
4103	Salaries - Operational	151,619	151,129	164,277	159,450	165,070	3.5%
4104	Salaries - Overtime	12,037	13,533	13,356	11,800	12,160	3.1%
4106	FICA	10,977	11,013	11,554	12,340	12,680	2.8%
4107	Medicare	2,567	2,576	2,702	2,890	2,970	2.8%
4108	Life Insurance	491	464	449	530	390	-26.4%
4109	Health Insurance	97,025	98,667	84,736	97,500	91,000	-6.7%
4110	Cancer Insurance	581	555	612	620	620	0.0%
4111	Workers Compensation	10,406	7,800	6,572	9,460	9,740	3.0%
4112	Employee Assist. Prgm	114	106	115	120	120	0.0%
4115	Unemploy. Insurance	60	106	270	110	620	463.6%
4116	Employee Pension	32,159	36,193	39,816	38,880	38,620	-0.7%
Personnel Services Total		343,373	348,244	350,489	360,130	361,210	0.3%

42 Supplies

4201	Fuel	12,787	14,595	16,219	15,590	17,850	14.5%
4202	Minor Tools	254	438	440	450	450	0.0%
4203	Office Supplies	25	27	70	30	40	33.3%
4204	Cleaning Supplies	784	895	1,860	770	1,150	49.4%
4205	Medical & Drug Supply	224	335	200	400	260	-35.0%
4206	Botanical Supplies	6,392	7,381	7,250	8,250	6,500	-21.2%
4207	Clothing Supplies	2,874	3,248	3,370	3,750	3,400	-9.3%
4208	Postage	3	45	50	40	40	0.0%
4214	Chemical Supplies	4,480	4,309	3,500	6,250	4,800	-23.2%
Supplies Total		27,823	31,273	32,959	35,530	34,490	-2.9%

44 Services

4301	Vehicle Repair	16,829	4,983	7,500	5,450	6,250	14.7%
4304	Other Equipment Repair	7,090	10,584	11,370	10,250	10,650	3.9%
4305	Heating / A.C. Repair	86	394	250	350	-	-100.0%
4306	Building Repair & Maint.	4,005	5,726	11,750	12,750	12,400	-2.7%
4307	Other Structures Repair	11,288	12,155	63,150	82,300	39,640	-51.8%
4312	Walks Drives Fences	3,834	3,892	4,250	4,130	69,100	1573.1%
4313	Recreational Equipment	13,822	16,656	35,450	13,500	12,500	-7.4%
4314	Pumps & Motors	30	652	650	750	700	-6.7%
Maintenance & Repairs Total		56,984	55,042	134,370	129,480	151,240	16.8%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Division 451 - Parks (continued)							
44 Services							
4401	Telephone	\$ 488	\$ 384	\$ 450	\$ 510	\$ 500	-2.0%
4403	Assoc. Dues/Subscript.	370	370	370	400	400	0.0%
4405	Travel & Training	590	1,077	600	730	730	0.0%
4414	Clothing / Cleaning	650	438	650	650	650	0.0%
4415	Special Services	3,138	3,810	3,650	4,950	3,700	-25.3%
4417	Printing and Reprod.	45	-	-	-	-	N/A
4418	Contractual Services	61,760	85,117	69,560	84,580	103,840	22.8%
4419	Professional Services	12,370	12,225	14,260	12,010	9,010	-25.0%
4424	Equipment Rental	43	1,102	1,500	1,750	1,550	-11.4%
Services Total		79,454	104,523	91,040	105,580	120,380	14.0%
46 Capital Outlay							
4601	Motor Vehicles	-	16,529	-	-	-	N/A
4605	Machinery & Tools	-	-	10,945	10,500	-	-100.0%
4628	Park Improve. / Trees	-	-	-	75,000	125,700	67.6%
Capital Outlay Total		-	16,529	10,945	85,500	125,700	47.0%
Total Parks		\$ 507,634	\$ 555,611	\$ 619,803	\$ 716,220	\$ 793,020	10.7%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Parks & Recreation

DIVISION: Parks

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4306	Building Maintenance	Refurbish Hays Park Restroom	\$ 5,650
		Misc. Facility Maintenance Repairs and Preventative Maintenance	5,250
		Denton Shelter Restroom Partitions	1,500
		Total	\$ 12,400
4307	Other Structures	Replace Barbecue Pit Roof	\$ 26,890
		Misc. Repairs and Preventative Maintenance	12,750
		Total	\$ 39,640
4312	Walks and Drives	Asphalt Paving Newman Park	\$ 65,000
		Misc. Walk and Drive Maintenance	4,100
		Total	\$ 69,100
4403	Association Dues and Subscrip	Provide Forestry Resource Materials	\$ 350
		Resource Materials and Training	50
		Total	\$ 400
4415	Special Services	Rental Fees	\$ 2,950
		Move Bleachers	200
		Other	550
		Total	\$ 3,700
4418	Contractual Services	Mowing Park Properties	\$ 82,400
		Bushhog/Mulching	3,200
		Mowing Other Properties (Not Parks)	18,240
		Total	\$ 103,840
4419	Professional Services	Tree Removal/Trimming	\$ 5,610
		Inspection Reports	850
		Chemical Lawn Care City Building	200
		Dog Park Design Services	1,500
		Other	850
		Total	\$ 9,010

**CITY OF HENDERSON, KY
MAJOR REPAIRS AND IMPROVEMENTS OUTLAY DETAIL INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Parks and Recreation

DIVISION:	<u>Parks</u>	TOTAL COST:	<u>\$ 5,650</u>
ACCOUNT DESCRIPTOIN:	<u>Other Structures</u>	ACCOUNT NUMBER:	<u>10-35-351-4306</u>
DESCRIPTION OF ITEM OR PROJECT: Refurbish Hays Park Restroom			

DIVISION:	<u>Parks</u>	TOTAL COST:	<u>\$ 26,890</u>
ACCOUNT DESCRIPTOIN:	<u>Other Structures</u>	ACCOUNT NUMBER:	<u>10-35-351-4307</u>
DESCRIPTION OF ITEM OR PROJECT: Replace the barbecue pit roof in Atkinson Park. Contractor will also furnish labor, equipment, and materials for demolition of old structure and roofing. The project design was provided by the City of Henderson.			

DIVISION:	<u>Parks</u>	TOTAL COST:	<u>\$ 65,000</u>
ACCOUNT DESCRIPTOIN:	<u>Walks and Drives</u>	ACCOUNT NUMBER:	<u>10-35-451-4312</u>
DESCRIPTION OF ITEM OR PROJECT: Newman Park Asphaltting project: The drive and parking areas in the Newman Park Complex are failing and in need of a 1.5" asphalt overlay before pavement failures start to develop that will require asphalt patching that would be more expensive. This will be a three-year (nearly \$190,000) project that will cover 29,800 square yards and will require approximately 2,460 tons of asphalt. The cost includes the cleaning of the pavement with a tractor broom, application of tack adhesive, and placement of compacted HMA asphalt surface.			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2014**

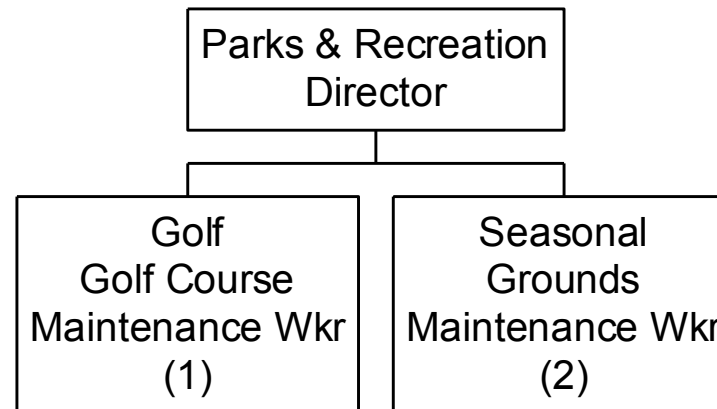
DEPARTMENT: Parks and Recreation

DIVISION:	<u>Parks</u>	TOTAL COST:	<u>\$ 80,700</u>
ACCOUNT DESCRIPTOR:	<u>Park Improvement/Trees</u>	ACCOUNT NUMBER:	<u>10-35-451-4628</u>
DESCRIPTION OF ITEM OR PROJECT: Development of the East Side Park at the corner of Letcher and Helm Streets. The cost that is reflected is the total for the entire project. A Land and Water Conservation Fund grant, once approved, will be used to recover one-half (1/2) of the costs.			

DIVISION:	<u>Parks</u>	TOTAL COST:	<u>\$ 45,000</u>
ACCOUNT DESCRIPTOR:	<u>Park Improvement/Trees</u>	ACCOUNT NUMBER:	<u>10-35-451-4628</u>
DESCRIPTION OF ITEM OR PROJECT:			
<p>Skate Park Equipment: Upgrade the equipment that was installed in 2003 in Atkinson Park. Local youth will be involved in the design and selection process. The cost includes replacement of the fun box and additional equipment. The cost also includes materials and installation.</p>			

DIVISION:	_____	TOTAL COST:	_____
ACCOUNT DESCRIPTION:	_____	ACCOUNT NUMBER:	_____
DESCRIPTION OF ITEM OR PROJECT:			

**PARKS & RECREATION DEPARTMENT
GOLF**



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 452 - Golf

41 Personnel Services

4103	Salaries - Operational	\$ 32,263	\$ 33,234	\$ 33,325	\$ 33,340	\$ 34,060	2.2%
4104	Salaries - Overtime	2,805	5,932	1,846	2,810	2,810	0.0%
4105	Salaries - Other	37,982	32,955	25,009	25,400	25,400	0.0%
4106	FICA	4,428	4,296	3,187	3,900	3,870	-0.8%
4107	Medicare	1,036	1,005	745	920	910	-1.1%
4108	Life Insurance	81	78	71	90	60	-33.3%
4109	Health Insurance	15,750	16,000	13,036	15,000	14,000	-6.7%
4110	Cancer Insurance	94	90	94	100	100	0.0%
4111	Workers Compensation	1,271	1,156	781	930	930	0.0%
4112	Employee Assist. Prgm	24	17	18	20	20	0.0%
4115	Unemploy. Insurance	24	44	85	40	190	375.0%
4116	Employee Pension	5,620	6,831	6,578	7,320	6,970	-4.8%
Personnel Services Total		101,378	101,638	84,775	89,870	89,320	-0.6%

42 Supplies

4201	Fuel	3,311	4,736	4,849	4,380	5,340	21.9%
4202	Minor Tools	100	159	190	200	200	0.0%
4203	Office Supplies	11	16	20	20	20	0.0%
4204	Cleaning Supplies	189	216	350	200	350	75.0%
4205	Medical & Drug Supply	34	-	30	40	40	0.0%
4206	Botanical Supplies	1,293	3,281	4,200	4,200	3,500	-16.7%
4207	Clothing Supplies	699	589	740	670	740	10.4%
4208	Postage	-	1	10	10	10	0.0%
4214	Chemical Supplies	12,515	13,740	14,500	14,850	14,850	0.0%
Supplies Total		18,152	22,738	24,889	24,570	25,050	2.0%

43 Maintenance & Repairs

4301	Vehicle Repair	268	240	380	530	500	-5.7%
4304	Other Equipment Repair	7,689	9,948	10,070	8,820	9,250	4.9%
4305	Heating / A.C. Repair	-	521	250	150	-	-100.0%
4306	Building Repair & Maint.	793	1,648	2,550	2,500	2,500	0.0%
4307	Other Structures Repair	1,444	5,337	6,500	6,000	6,500	8.3%
4312	Walks Drives Fences	-	9,653	-	-	-	N/A
4313	Recreational Equipment	643	2,898	2,500	2,500	2,620	4.8%
Maintenance & Repairs Total		10,837	30,245	22,250	20,500	21,370	4.2%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

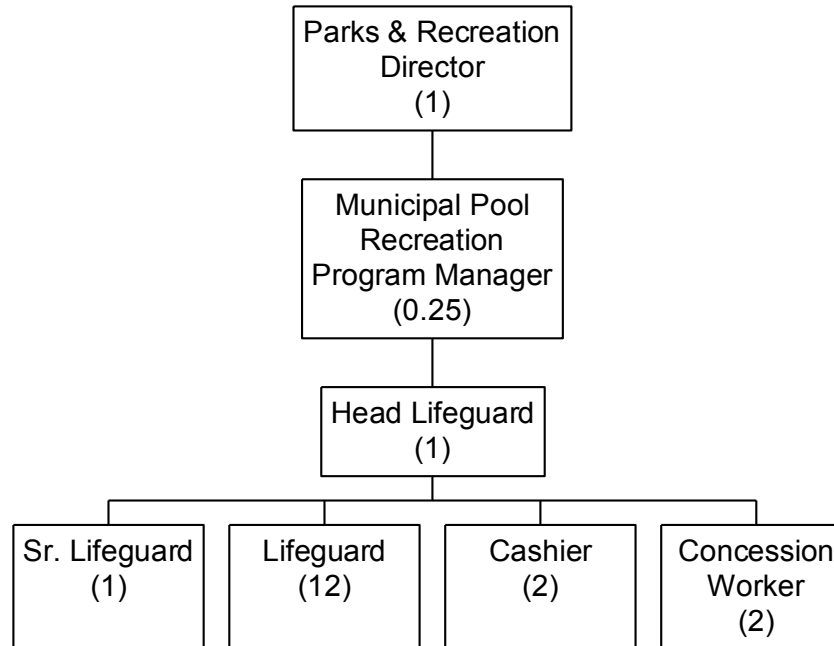
Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Division 452 - Golf (continued)							
44 Services							
4401	Telephone	\$ 252	\$ 338	\$ 340	\$ 350	\$ 350	0.0%
4403	Assoc. Dues/Subscript.	-	-	300	300	450	50.0%
4405	Travel & Training	15	314	150	400	400	0.0%
4408	Legal Advertising	-	99	-	-	-	N/A
4414	Clothing / Cleaning	100	75	100	100	100	0.0%
4415	Special Services	2,733	4,831	5,200	6,100	6,350	4.1%
4417	Printing and Reprod.	752	610	350	730	400	-45.2%
4418	Contractual Services	-	-	1,280	1,110	1,280	15.3%
4419	Professional Services	26,268	15,059	14,590	15,000	25,000	66.7%
4421	Commissions	5,244	1,846	-	-	-	N/A
4424	Equipment Rental	-	-	1,370	1,400	1,460	4.3%
Services Total		35,364	23,172	23,680	25,490	35,790	40.4%
46 Capital Outlay							
4605	Machinery & Tools	-	-	28,700	28,700	-	-100.0%
Capital Outlay Total		-	-	28,700	28,700	-	-100.0%
Total Golf		\$ 165,731	\$ 177,793	\$ 184,294	\$ 189,130	\$ 171,530	-9.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Parks & Recreation **DIVISION:** Golf

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues	National Golf Foundation	\$ 300
		KGA-PGA	150
		Total	\$ 450
4415	Special Services	Tree Removal/Trimming	\$ 4,500
		Greens Maintenance	1,800
		Miscellaneous	50
		Total	\$ 6,350
4418	Contractual Services	Security Alarm Service	\$ 680
		HMP&L Internet	600
		Total	\$ 1,280
4419	Professional Services		\$ 25,000

PARKS & RECREATION DEPARTMENT MUNICIPAL POOL



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014

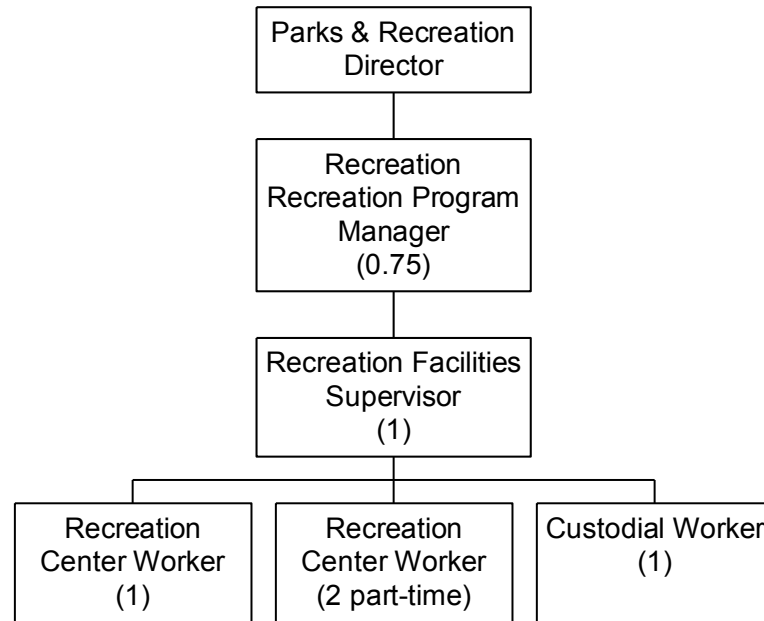
Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Division 454 - Municipal Pool							
41 Personnel Services							
4101	Salaries - Supervision	\$ 13,622	\$ 14,122	\$ 14,347	\$ 14,280	\$ 14,740	3.2%
4104	Salaries - Overtime	1,633	1,222	1,384	1,650	1,650	0.0%
4105	Salaries - Other	50,352	50,550	49,636	55,370	55,370	0.0%
4106	FICA	4,025	4,036	4,350	4,430	4,450	0.5%
4107	Medicare	941	944	1,000	1,040	1,050	1.0%
4108	Life Insurance	20	19	19	30	20	-33.3%
4109	Health Insurance	3,938	4,000	3,357	3,750	3,500	-6.7%
4110	Cancer Insurance	24	23	24	30	30	0.0%
4111	Workers Compensation	3,825	2,464	1,672	3,440	3,470	0.9%
4112	Employee Assist. Prgm	4	4	4	10	10	0.0%
4115	Unemploy. Insurance	21	24	93	40	210	425.0%
4116	Employee Pension	2,320	2,679	2,805	3,120	3,100	-0.6%
Personnel Services Total		80,725	80,087	78,691	87,190	87,600	0.5%
42 Supplies							
4202	Minor Tools	-	23	40	50	40	-20.0%
4203	Office Supplies	86	38	110	130	130	0.0%
4204	Cleaning Supplies	545	432	450	650	540	-16.9%
4205	Medical & Drug Supply	175	302	360	250	300	20.0%
4207	Clothing Supplies	884	781	800	1,500	1,200	-20.0%
4208	Postage	11	13	20	10	20	100.0%
4209	Educational Supplies	379	377	210	210	210	0.0%
4214	Chemical Supplies	7,934	8,957	9,200	8,320	9,500	14.2%
4221	Athletic Recreat. Supply	281	81	150	200	150	-25.0%
4222	Concessions	5,354	7,396	6,950	6,000	7,500	25.0%
Supplies Total		15,649	18,400	18,290	17,320	19,590	13.1%
43 Maintenance & Repairs							
4303	Instr. & Appar. Repair	1,435	1,601	1,400	1,650	11,200	578.8%
4304	Other Equipment Repair	1,358	5,379	5,900	7,500	8,350	11.3%
4306	Building Repair & Maint.	1,834	1,403	1,600	2,250	2,000	-11.1%
4307	Other Structures Repair	2,596	15,126	12,000	16,000	3,500	-78.1%
4314	Pumps & Motors	210	1,041	1,100	3,650	3,200	-12.3%
Maintenance & Repairs Total		7,433	24,550	22,000	31,050	28,250	-9.0%
44 Services							
4401	Telephone	155	139	200	250	220	-12.0%
4405	Travel & Training	521	-	-	-	-	N/A
4415	Special Services	1,152	696	1,100	1,100	750	-31.8%
4417	Printing and Reproduct.	10	-	-	-	-	N/A
Services Total		1,838	835	1,300	1,350	970	-28.1%
Total Municipal Pool		\$ 105,645	\$ 123,872	\$ 120,281	\$ 136,910	\$ 136,410	-0.4%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4303	Inst & Appar Repair	Replace Water Chemistry Controllers	\$ 10,000
		Misc. Repairs	1,200
		Total	\$ 11,200
4304	Other Equipment	Replace Pool Vacuum	\$ 5,850
		Misc. Maintenance Supplies	2,500
		Total	\$ 8,350
4415	Special Services	Permits for Atkinson Park Swimming Pools	\$ 450
		Permit for Downtown Water Feature	170
		Waterslide Permit	80
		Permit for Concessions at Atkinson Pool Complex	50
		Total	\$ 750

PARKS & RECREATION DEPARTMENT RECREATION



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 456 - Recreation

41 Personnel Services

4101	Salaries - Supervision	\$ 161,473	\$ 167,513	\$ 154,971	\$ 168,580	\$ 161,760	-4.0%
4102	Salaries - Clerical	16,967	17,417	17,676	17,780	18,000	1.2%
4103	Salaries - Operational	80,134	84,323	68,147	85,050	80,180	-5.7%
4104	Salaries - Overtime	805	5,309	1,392	890	910	2.2%
4106	FICA	15,240	16,079	14,103	16,890	16,190	-4.1%
4107	Medicare	3,564	3,761	3,298	3,950	3,790	-4.1%
4108	Life Insurance	425	381	338	430	320	-25.6%
4109	Health Insurance	82,688	81,333	61,950	78,750	73,500	-6.7%
4110	Cancer Insurance	448	409	407	500	500	0.0%
4111	Workers Compensation	8,979	7,503	4,725	8,390	7,700	-8.2%
4112	Employee Assist. Prgm	129	120	121	100	100	0.0%
4115	Unemploy. Insurance	78	183	417	150	760	406.7%
4116	Employee Pension	39,644	45,316	41,937	47,420	43,460	-8.4%
Personnel Services Total		410,574	429,647	369,482	428,880	407,170	-5.1%

42 Supplies

4201	Fuel	1,474	1,123	1,158	1,350	1,280	-5.2%
4202	Minor Tools	-	93	50	50	50	0.0%
4203	Office Supplies	917	1,671	1,400	1,750	1,700	-2.9%
4204	Cleaning Supplies	138	264	350	650	600	-7.7%
4205	Medical & Drug Supply	24	24	40	50	50	0.0%
4206	Botanical Supplies	100	639	50	100	80	-20.0%
4207	Clothing Supplies	447	254	600	620	620	0.0%
4208	Postage	155	109	380	250	400	60.0%
4209	Educational Supplies	64	-	100	150	100	-33.3%
4211	Periodicals & Supple.	20	-	30	30	30	0.0%
4221	Athletic Recreat. Supply	9,485	6,634	7,850	8,950	8,950	0.0%
4222	Concessions	2,560	2,894	2,598	3,250	3,000	-7.7%
Supplies Total		15,384	13,705	14,606	17,200	16,860	-2.0%

43 Maintenance & Repairs

4301	Vehicle Repair	417	225	560	750	650	-13.3%
4302	Office Equip. Repair	10	50	50	100	100	0.0%
4304	Other Equipment Repair	313	291	600	600	600	0.0%
4305	Heating / A.C. Repair	690	101	250	750	-	-100.0%
4306	Building Repair & Maint.	4,923	26,421	3,350	5,500	14,500	163.6%
4307	Other Structures Repair	4,178	1,642	2,500	4,500	4,200	-6.7%
4313	Recreational Equipment	275	44	80	100	4,750	4650.0%
4323	Skate Park Maint.	-	3,760	-	-	-	N/A
Maintenance & Repairs Total		10,806	32,534	7,390	12,300	24,800	101.6%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Division 456 - Recreation (continued)							
44 Services							
4401	Telephone	\$ 1,451	\$ 1,472	\$ 1,630	\$ 1,600	\$ 1,630	1.9%
4403	Assoc. Dues/Subscript.	570	665	500	810	810	0.0%
4405	Travel & Training	2,880	4,692	1,200	5,640	3,580	-36.5%
4414	Clothing / Cleaning	100	75	100	100	100	0.0%
4415	Special Services	454	1,156	250	600	600	0.0%
4417	Printing and Reprod.	271	1,182	400	470	450	-4.3%
4419	Henderson Girl's Softball	4,000	4,000	4,000	4,000	4,000	0.0%
4419	Henderson Pee-Wee	4,000	4,000	4,000	4,000	4,000	0.0%
4419	Hend. Recreation Assn.	4,000	4,000	4,000	4,000	4,000	0.0%
4419	Pennyrile Soccer	4,000	4,000	4,000	4,000	4,000	0.0%
4419	Capital	-	13,467	8,610	14,500	2,000	-86.2%
Services Total		21,726	38,709	28,690	39,720	25,170	-36.6%
45 Sundry Charge							
4517	Disc Golf Expense	1,834	1,789	800	2,250	-	-100.0%
Sundry Charge Total		1,834	1,789	800	2,250	-	-100.0%
46 Capital Outlay							
4608	Instrument/Apparatus	-	8,298	-	-	-	N/A
Capital Outlay Total		-	8,298	-	-	-	N/A
Total Recreation		\$ 460,324	\$ 524,682	\$ 420,968	\$ 500,350	\$ 474,000	-5.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Parks & Recreation

DIVISION: Recreation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Newspaper	\$ 30
4306	Building Maintenance	1/2 cost for install floor at JFK Stage, Foyer, Ramps & Steps	\$ 7,200
		Security Cameras	\$ 2,500
		Misc. Building Maintenance for JFK Center and Office	4,800
		Total	\$ 14,500
4313	Recreational Equipment	Eliptical Trainer	\$ 4,650
		Outdoor Basketball Nets	100
		Total	\$ 4,750
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	4,000
		PYSA Programming and Capital	4,000
		Total	\$ 18,000

CITY OF HENDERSON, KY
MAJOR REPAIRS AND IMPROVEMENTS OUTLAY DETAIL INFORMATION
FISCAL YEAR 2014

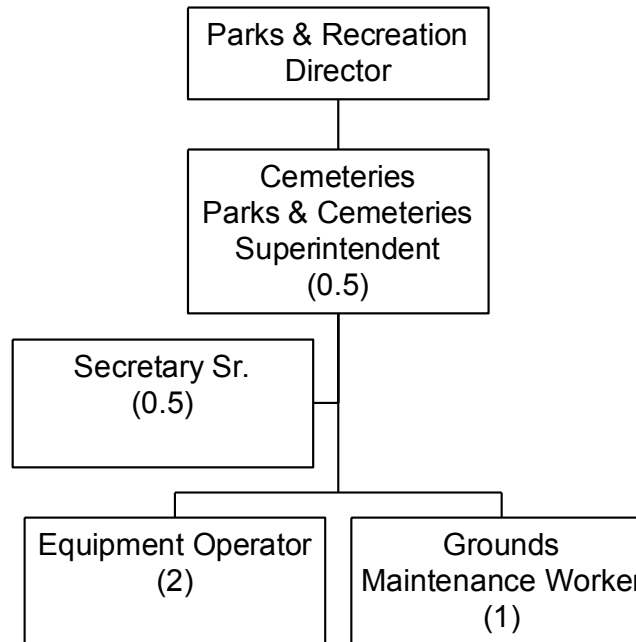
DEPARTMENT: Parks and Recreation

DIVISION:	<u>Pool</u>	TOTAL COST:	<u>\$ 10,000</u>
ACCOUNT DESCRIPTOIN:	<u>Instruments and Apparatus</u>	ACCOUNT NUMBER:	<u>10-35-454-4303</u>
DESCRIPTION OF ITEM OR PROJECT: Replace all three chemical controllers at Atkinson Swimming Pool. Costs include three (3) BECSys3 controllers, three (3) rotary flow switches, three (3) temparture sensors, three (3) preassembled back panels, other materials and			

DIVISION:	<u>Recreation</u>	TOTAL COST:	<u>\$ 7,200</u>
ACCOUNT DESCRIPTOR:	<u>Building Maintenance</u>	ACCOUNT NUMBER:	<u>10-35-456-4306</u>
DESCRIPTION OF ITEM OR PROJECT:			
<p>Replace the carpet on stage, foyer ramp, and steps at the JFK Center. The improvement will complete ADA accessibility to the gym area of the center. Total cost of the project will be \$14,200 with Community Development Block Grant paying for approximately one-half (1/2).</p>			

DIVISION:	_____	TOTAL COST:	_____
ACCOUNT DESCRIPTION:	_____	ACCOUNT NUMBER:	_____
DESCRIPTION OF ITEM OR PROJECT:			

PARKS & RECREATION DEPARTMENT CEMETERIES



**CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3600	Cemetery Spaces	\$ 85,974	\$ 56,681	\$ 56,000	\$ 52,000	\$ 56,000	7.7%
3605	Grave Openings	125,890	102,525	100,422	114,000	104,000	-8.8%
3610	Other Cemetery Serv.	23,325	18,340	15,900	16,000	16,000	0.0%
3625	Taxable Sales	869	1,261	2,483	1,500	1,500	0.0%
3630	Mausoleum Sales	13,000	19,687	30,000	13,500	14,400	6.7%
Sale of Property Total		249,058	198,494	204,805	197,000	191,900	-2.6%
37 Other Revenue							
3700	Interest Income	3,419	2,557	135	1,000	100	-90.0%
3830	Reimbursable Services	165	-	-	-	-	N/A
Other Revenue Total		3,584	2,557	135	1,000	100	-90.0%
38 Transfer Miscellaneous							
3851	Transfer from General	-	-	73,000	156,000	221,000	41.7%
	Use of Restricted Funds	-	-	-	90,000	-	-100.0%
Transfers Miscellaneous Total		-	-	73,000	246,000	221,000	-10.2%
CEMETERY REVENUE TOTAL		\$ 252,642	\$ 201,051	\$ 277,940	\$ 444,000	\$ 413,000	-7.0%

EXPENSE

Department 35 - Parks & Recreation
Division 453 - Cemetery

41 Personnel Services

4101	Salaries - Supervision	\$ 25,337	\$ 26,102	\$ 26,030	\$ 26,430	\$ 27,220	3.0%
4102	Salaries - Clerical	16,967	17,417	17,676	17,600	18,130	3.0%
4103	Salaries - Operational	92,431	94,332	93,787	92,580	95,090	2.7%
4104	Salaries - Overtime	5,110	4,413	4,567	5,490	5,490	0.0%
4106	FICA	8,145	8,140	8,064	8,840	9,040	2.3%
4107	Medicare	1,905	1,904	1,886	2,070	2,120	2.4%
4108	Life Insurance	316	297	271	330	240	-27.3%
4109	Health Insurance	63,000	64,000	52,145	60,000	56,000	-6.7%
4110	Cancer Insurance	330	315	330	380	380	0.0%
4111	Workers Compensation	6,753	4,823	3,883	5,670	6,100	7.6%
4112	Employee Assist. Prgm	71	68	71	80	80	0.0%
4115	Unemploy. Insurance	42	92	234	80	430	437.5%
4116	Employee Pension	23,811	26,989	27,773	27,560	27,520	-0.1%
Personnel Services Total		244,218	248,892	236,717	247,110	247,840	0.3%

**CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Division 453 - Cemetery (continued)							
42 Supplies							
4201	Fuel	\$ 4,883	\$ 6,100	\$ 5,522	\$ 7,400	\$ 6,080	-17.8%
4202	Minor Tools	216	268	250	300	250	-16.7%
4203	Office Supplies	65	198	300	150	200	33.3%
4204	Cleaning Supplies	-	109	100	120	120	0.0%
4205	Medical & Drug Supply	-	60	50	60	60	0.0%
4206	Botanical Supplies	4,340	2,687	3,200	4,000	3,500	-12.5%
4207	Clothing Supplies	1,498	1,695	1,890	2,000	2,000	0.0%
4208	Postage	49	24	90	50	100	100.0%
4211	Periodicals & Supple.	49	179	180	100	250	150.0%
4214	Chemical Supplies	102	124	150	500	200	-60.0%
4220	Supplies for Resale	1,166	3,356	6,620	3,500	6,620	89.1%
Supplies Total		12,368	14,800	18,352	18,180	19,380	6.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	4,638	4,288	1,290	5,000	4,300	-14.0%
4302	Office Equip. Repair	5	7	10	10	10	0.0%
4304	Other Equipment Repair	2,968	3,367	5,260	4,800	5,050	5.2%
4305	Heating / A.C. Repair	444	98	200	350	350	0.0%
4306	Building Repair & Maint.	2,703	2,562	3,400	4,500	4,200	-6.7%
4307	Other Structures Repair	3,883	6,568	4,500	5,600	5,600	0.0%
Maintenance & Repairs Total		14,641	16,890	14,660	20,260	19,510	-3.7%
44 Services							
4401	Telephone	1,595	1,774	2,230	1,900	2,230	17.4%
4403	Assoc. Dues/Subscript.	279	248	200	200	200	0.0%
4405	Travel & Training	90	169	160	540	510	-5.6%
4408	Legal Advertising	622	-	-	1,000	-	-100.0%
4414	Clothing / Cleaning	350	263	350	350	350	0.0%
4415	Special Services	8,768	5,630	7,660	9,950	9,950	0.0%
4417	Printing and Reprod.	564	432	820	500	850	70.0%
4418	Contractual Services	73,175	83,545	85,210	100,680	100,400	-0.3%
4442	Trust Fees	151	215	220	880	880	0.0%
4522	Audit Expense	1,876	1,886	1,780	2,300	2,300	0.0%
Services Total		87,470	94,162	98,630	118,300	117,670	-0.5%
45 Sundry Charges							
4501	Insurance Expense	7,655	7,602	8,270	7,650	8,600	12.4%
Sundry Charges Total		7,655	7,602	8,270	7,650	8,600	12.4%
46 Capital Outlay							
4601	Motor Vehicles	-	15,808	30,000	32,500	-	-100.0%
4605	Machinery & Tools	10,987	-	-	-	-	N/A
Capital Outlay Total		10,987	15,808	30,000	32,500	-	-100.0%
CEMETERY EXPENSE TOTAL		\$ 377,339	\$ 398,154	\$ 406,629	\$ 444,000	\$ 413,000	-7.0%
CEMETERY NET		\$ (124,697)	\$ (197,103)	\$ (128,689)	\$ -	\$ -	

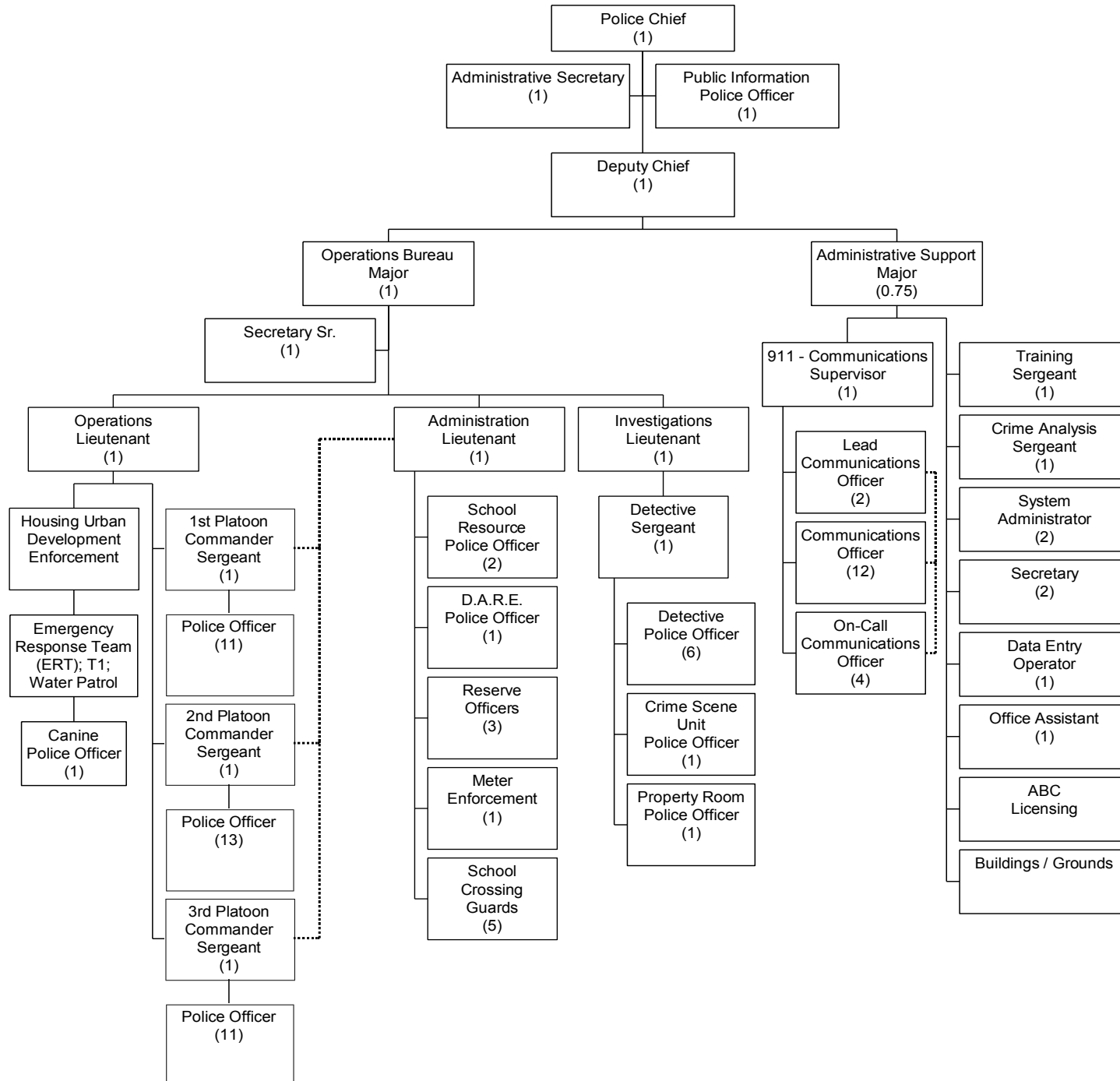
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Parks & Recreation

DIVISION: Cemetery

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals & Supplies	The Gleaner	\$ 200
		Evansville Press Monday Edition	50
		Total	\$ 250
4403	Association Dues/Subscription	Kentucky Cemetery Association	\$ 150
		American Cemetery Subscription	50
		Total	\$ 200
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	\$ 97,900
		Mulching Leaves	2,500
		Total	\$ 100,400

POLICE DEPARTMENT



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Department 40 - Police
Division 231 - Police

41 Personnel Services

4101	Salaries - Supervision	\$ 202,212	\$ 155,704	\$ 252,365	\$ 252,460	\$ 261,020	3.4%
4102	Salaries - Clerical	152,352	180,216	182,892	183,110	187,660	2.5%
4103	Salaries - Operational	2,471,187	2,474,441	2,284,481	2,520,720	2,594,390	2.9%
4104	Salaries - Overtime	148,015	114,007	136,849	144,550	146,970	1.7%
4105	Salaries - Other	37,111	38,478	42,711	40,950	43,250	5.6%
4106	FICA	(1,060)	16,781	17,205	18,330	21,060	14.9%
4107	Medicare	39,518	38,673	36,121	45,560	46,890	2.9%
4108	Life Insurance	5,755	5,456	4,568	5,570	4,190	-24.8%
4109	Health Insurance	1,125,863	1,118,330	817,996	1,106,250	1,046,500	-5.4%
4110	Cancer Insurance	6,233	5,895	5,588	6,480	6,580	1.5%
4111	Workers Compensation	79,856	64,159	41,793	66,210	67,440	1.9%
4112	Employee Assist. Prgm	1,286	1,211	1,168	1,320	1,340	1.5%
4115	Unemploy. Insurance	962	1,876	4,347	1,700	9,410	453.5%
4116	Employee Pension	48,063	49,371	53,040	49,780	55,980	12.5%
4119	Police & Fire Pension	917,357	933,820	939,408	1,070,180	1,033,160	-3.5%
Personnel Services Total		5,234,710	5,198,418	4,820,532	5,513,170	5,525,840	0.2%

42 Supplies

4201	Fuel	128,029	150,088	154,480	160,850	169,930	5.6%
4202	Minor Tools	242	268	250	250	250	0.0%
4203	Office Supplies	12,414	11,669	11,700	11,700	11,700	0.0%
4204	Cleaning Supplies	775	491	800	800	800	0.0%
4205	Medical & Drug Supply	-	-	20	20	20	0.0%
4207	Clothing Supplies	38,633	27,615	32,500	32,500	32,500	0.0%
4208	Postage	1,365	1,540	1,800	1,920	1,920	0.0%
4209	Educational Supplies	3,226	3,238	3,000	3,000	3,000	0.0%
4210	Photographic Supplies	884	844	800	800	800	0.0%
4211	Periodicals & Supple.	1,218	820	900	900	900	0.0%
4216	Ammunition/Tasers	28,109	19,504	28,500	33,500	18,000	-46.3%
4225	Safety Supplies	2,081	1,786	1,800	1,800	1,800	0.0%
Supplies Total		216,976	217,863	236,550	248,040	241,620	-2.6%

43 Maintenance & Repairs

4301	Vehicle Repair	79,385	73,271	64,000	67,000	67,000	0.0%
4302	Office Equip. Repair	27,268	34,915	45,180	41,720	41,720	0.0%
4303	Instr. & Appar. Repair	2,215	6,444	2,650	3,650	2,650	-27.4%
4307	Other Structures Repair	307	483	600	600	600	0.0%
4309	Radios Repair	14,510	17,235	17,300	17,500	17,500	0.0%
Maintenance & Repairs Total		123,685	132,348	129,730	130,470	129,470	-0.8%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Division 231 - Police (continued)							
44 Services							
4401	Telephone	\$ 23,571	\$ 23,034	\$ 29,200	\$ 29,000	\$ 29,000	0.0%
4402	Medical Exams	400	210	-	-	-	N/A
4403	Assoc. Dues/Subscript.	2,110	2,680	3,800	3,820	4,090	7.1%
4405	Travel & Training	35,220	37,131	36,440	36,440	36,540	0.3%
4408	Legal Advertising	641	360	-	-	-	N/A
4414	Clothing / Cleaning	20,674	17,134	15,000	22,650	22,900	1.1%
4415	Special Services	19,087	19,338	22,050	26,050	22,600	-13.2%
4417	Printing and Reprod.	9,657	12,055	11,190	11,190	11,370	1.6%
4419	Professional Services	1,905	1,250	2,000	2,000	2,000	0.0%
4481	Henderson Co. Attorney	5,500	5,500	5,500	5,500	5,500	0.0%
Services Total		118,765	118,692	125,180	136,650	134,000	-1.9%
45 Sundry Charge							
4531	DARE Expenses	2,940	2,954	2,350	2,500	2,500	0.0%
Sundry Charge Total		2,940	2,954	2,350	2,500	2,500	0.0%
46 Capital Outlay							
4601	Motor Vehicles	62,463	117,683	336,384	302,000	166,670	-44.8%
4603	Office Equipment	-	-	-	-	10,000	N/A
4605	Machinery & Tools	92,490	174,343	5,098	5,130	-	-100.0%
4608	Instrument/&Apparatus	108,971	14,655	-	-	-	N/A
Capital Outlay Total		263,924	306,681	341,482	307,130	176,670	-42.5%
Total Police		\$ 5,961,000	\$ 5,976,956	\$ 5,655,824	\$ 6,337,960	\$ 6,210,100	-2.0%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

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	\$ 18,000
4302	Office Equipment Repair	MDT Maintenance	\$ 16,850
		Computer supplies and peripherals	9,000
		L3-Maintenance for Server	4,900
		Property Software Annual Maintenance	2,800
		Maintenance for Color Copier	2,500
		HMP&L Broadband Internet Monthly Fee (\$90/month x 2 cameras)	2,160
		Maintenance for Copier in Operations Bureau	1,200
		Broadband Internet Monthly Fee (\$90/server/month)	1,080
		Video Camera Housing Installation (\$200/site x 2)	400
		Copy Expense Investigation	200
		Miscellaneous	630
		Total	\$ 41,720
4309	Radios Repair	Radio/Equipment Repair	\$ 17,500
4403	Association Dues and Subscrip	Net Subscription (Annually)	\$ 1,100
		Quarterly Dues for Chief	800
		Annual Fees	600
		Annual Dues	300
		Investigations Annual Fee	300
		Annual Dues	240
		Annual Dues	190
		ERT Team	150
		Annual Dues	160
		FBI LEEDA	50
		Annual Dues	100
		Annual Dues	100
		Total	\$ 4,090

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Police

DIVISION: Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Parking Citation Fee	\$ 4,300
		Education Reimbursement	3,000
		Pre-Employment Testing & Psychological Screening	2,400
		Citizen's Academy - Adult and Youth	3,000
		Awards Luncheon	1,200
		Depart Promo Items for Citizens Academy, Youth Academy, etc.	3,000
		Mats/Towels (\$82.00/month)	1,030
		Porta John Rental at Firing Range (\$60/month)	840
		Monthly Commitment (\$50/mo)	600
		Towing Charges	590
		Promotional/Retirement Ceremonies	500
		Framing Professional Certificates	500
		Hepatitis B Vaccines - New Officers	300
		Subpoena Service	300
		Other	1,040
		Total	\$ 22,600
4417	Printing	West Law Clear (\$270/month)	\$ 3,420
		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	\$ 11,370
4419	Professional Service	Website/Internet Services	\$ 2,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2014**

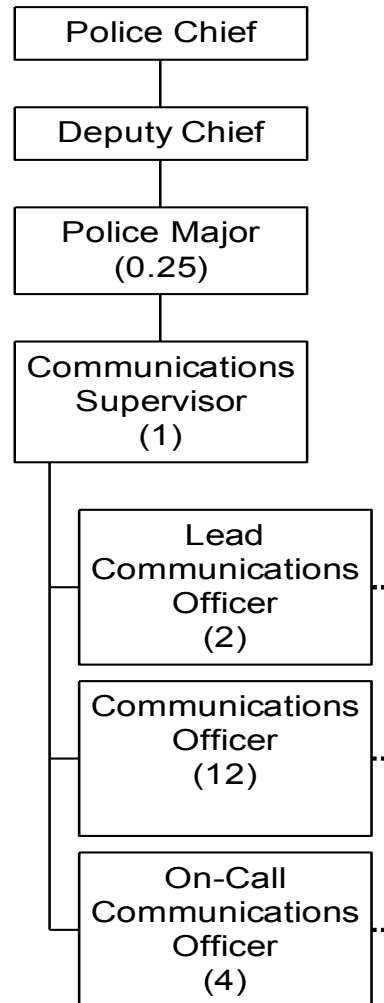
DEPARTMENT: POLICE

DIVISION:	<u>Police</u>	TOTAL COST:	<u>\$ 116,850</u>
ACCOUNT DESCRIPTOIN:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-40-231-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Continue the vehicle replacement program by purchasing three (3) marked vehicles with light package. The cost includes lights, siren/speaker package, radio with remote, and mobile data terminal with charger and power kit. The cost also includes installation.			

DIVISION:	<u>Police</u>	TOTAL COST:	<u>\$ 49,820</u>
ACCOUNT DESCRIPTOIN:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-40-231-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Continue the vehicle replacement program by purchasing two (2) unmarked vehicles with light package. The cost includes lights, siren/speaker package, and radio with remote. The cost also includes installation.			

DIVISION:	<u>Police</u>	TOTAL COST:	<u>\$ 10,000</u>
ACCOUNT DESCRIPTOIN:	<u>Office Equipment</u>	ACCOUNT NUMBER:	<u>10-40-231-4603</u>
DESCRIPTION OF ITEM OR PROJECT: Replacement of a copier used by the Operations Bureau that was purchased in 2004 that has a current copy count of 1,249,292 and requires constant maintenance. Several parts are worn and are not available for replacement. Additionally, there is no longer a maintenance contract available and service calls are paid on an hourly basis. The new copier with have print, copy, and scan capabilities.			

POLICE DEPARTMENT 911 EMERGENCY COMMUNICATIONS



**CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3270	911 Fees	\$ 436,359	\$ 414,280	\$ 419,174	\$ 417,000	\$ 420,000	0.7%
3272	Wireless 911 Revenue	171,846	184,271	168,226	180,000	175,000	-2.8%
Service Fees Total		608,205	598,551	587,400	597,000	595,000	-0.3%
37 Other Revenue							
3700	Interest Income	121	83	67	-	-	N/A
3754	State Grant	55,573	-	-	-	-	N/A
3764	Revenue from County	90,607	88,208	115,000	129,000	128,000	-0.8%
Other Revenue Total		146,301	88,291	115,067	129,000	128,000	-0.8%
38 Transfer Miscellaneous							
3851	Transfer from General	288,000	215,000	345,000	386,000	384,000	-0.5%
Transfers Miscellaneous Total		288,000	215,000	345,000	386,000	384,000	-0.5%
911 REVENUE TOTAL		\$ 1,042,506	\$ 901,842	\$ 1,047,467	\$ 1,112,000	\$ 1,107,000	-0.4%

EXPENSE

Department 40 - Police
Division 018 - 911

41 Personnel Services

4101	Salaries - Supervision	\$ 55,976	\$ 42,782	\$ 23,109	\$ 57,470	\$ 52,430	-8.8%
4103	Salaries - Operational	342,146	368,271	361,109	449,650	460,930	2.5%
4104	Salaries - Overtime	77,699	44,982	65,092	22,530	23,190	2.9%
4106	FICA	26,374	25,124	25,080	31,970	32,290	1.0%
4107	Medicare	6,369	6,082	5,950	7,700	7,780	1.0%
4108	Life Insurance	955	916	910	1,240	920	-25.8%
4109	Health Insurance	184,987	192,000	156,271	228,750	213,500	-6.7%
4110	Cancer Insurance	1,083	1,071	1,105	1,440	1,440	0.0%
4111	Workers Compensation	1,363	828	668	1,260	1,290	2.4%
4112	Employee Assist. Prgm	221	209	212	360	360	0.0%
4115	Unemploy. Insurance	148	274	654	290	1,570	441.4%
4116	Employee Pension	77,044	77,081	79,050	94,260	92,030	-2.4%
4119	Police & Fire Pension	5,070	5,604	5,975	5,390	5,560	3.2%
Personnel Services Total		779,435	765,224	725,185	902,310	893,290	-1.0%

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Division 018 - 911 (continued)							
42 Supplies							
4203	Office Supplies	\$ 9,134	\$ 11,786	\$ 3,000	\$ 5,500	\$ 5,500	0.0%
4205	Medical & Drug Supply	-	-	30	30	30	0.0%
4207	Clothing Supplies	1,151	955	1,000	2,000	2,000	0.0%
4208	Postage	384	1,775	1,600	2,000	2,000	0.0%
4209	Educational Supplies	99	-	-	100	100	0.0%
Supplies Total		10,768	14,516	5,630	9,630	9,630	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	36,851	32,640	33,930	33,930	33,930	0.0%
4309	Radios Repair	2,909	2,870	3,000	3,000	3,000	0.0%
Maintenance & Repairs Total		39,760	35,510	36,930	36,930	36,930	0.0%
44 Services							
4401	Telephone	7,240	7,606	10,276	8,000	8,000	0.0%
4402	Medical Exams	50	-	587	-	-	N/A
4403	Assoc. Dues/Subscript.	169	-	100	200	200	0.0%
4405	Travel & Training	1,875	3,790	5,000	5,900	5,900	0.0%
4408	Legal Advertising	324	-	-	-	-	N/A
4414	Clothing / Cleaning	1,824	1,374	1,794	2,250	2,250	0.0%
4415	Special Services	4,460	3,247	4,550	4,550	4,550	0.0%
4426	911 Expense	120,617	118,982	118,800	118,800	118,800	0.0%
4522	Audit Expense	1,209	1,216	1,146	1,130	1,150	1.8%
Services Total		137,768	136,215	142,253	140,830	140,850	0.0%
46 Capital Outlay							
4606	Radio Equipment	58,596	-	-	-	-	N/A
4607	Data Processing Equip.	-	-	22,252	22,300	26,300	17.9%
Capital Outlay Total		58,596	-	22,252	22,300	26,300	17.9%
911 EXPENSE TOTAL		\$ 1,026,327	\$ 951,465	\$ 932,250	\$ 1,112,000	\$ 1,107,000	-0.4%
911 NET		\$ 16,179	\$ (49,623)	\$ 115,217	\$ -	\$ -	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

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	Maintenance Cost for E911/CAD Equipment	\$ 20,410
		Maintenance Cost for Recorder System	4,200
		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
		Maintenance for NetClock	770
		Miscellaneous	500
		Total	\$ 33,930
4403	Association Dues and Subscrip	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 for the 911 Service (Avg. \$9,900/mo)	\$ 118,800

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Police

DIVISION:	<u>911</u>	TOTAL COST:	<u>\$ 26,300</u>
ACCOUNT DEScriptoin:	<u>Data Processing Equipment</u>	ACCOUNT NUMBER:	<u>10-40-018-4607</u>
DESCRIPTION OF ITEM OR PROJECT: InterAct CAD/GIS Upgrade. This upgrade of the current computer aided dispatch (CAD) software in the Communications Center will provide accurate and timely information to emergency responders.			

DIVISION:	_____	TOTAL COST:	_____
ACCOUNT DESCRIPTION:	_____	ACCOUNT NUMBER:	_____
DESCRIPTION OF ITEM OR PROJECT:			

DIVISION:	_____	TOTAL COST:	_____
ACCOUNT DESCRIPTION:	_____	ACCOUNT NUMBER:	_____
DESCRIPTION OF ITEM OR PROJECT:			

CITY OF HENDERSON, KY
POLICE INVESTIGATION FUND BUDGET
FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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REVENUE

36 Sale of Property

3622	Sale of Equipment	\$ 579	\$ 337	\$ -	\$ -	\$ -	N/A
3623	Sale of Vehicles	-	-	8,789	-	-	N/A
Sale of Property Total		579	337	8,789	-	-	N/A

37 Other Revenue

3700	Interest Income	354	432	436	200	200	0.0%
3757	Investigation Revenue	45,226	6,472	3,531	6,800	5,800	-14.7%
Other Revenue Total		45,580	6,904	3,967	7,000	6,000	-14.3%

38 Transfer Miscellaneous

3851	Transfer from General	4,878	-	-	-	-	N/A
	Restricted Fund Bal.	-	-	17,215	73,000	52,000	-28.8%
Transfers Miscellaneous Total		4,878	-	17,215	73,000	52,000	-28.8%

POLICE INVEST. REVENUE TOTAL		\$ 51,037	\$ 7,241	\$ 29,971	\$ 80,000	\$ 58,000	-27.5%
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EXPENSE

44 Services

4415	Special Services	\$ 18,423	\$ 14,372	\$ 29,971	\$ 80,000	\$ 58,000	-27.5%
Services Total		18,423	14,372	29,971	80,000	58,000	-27.5%

POLICE INVEST. EXPENSE TOTAL		\$ 18,423	\$ 14,372	\$ 29,971	\$ 80,000	\$ 58,000	-27.5%
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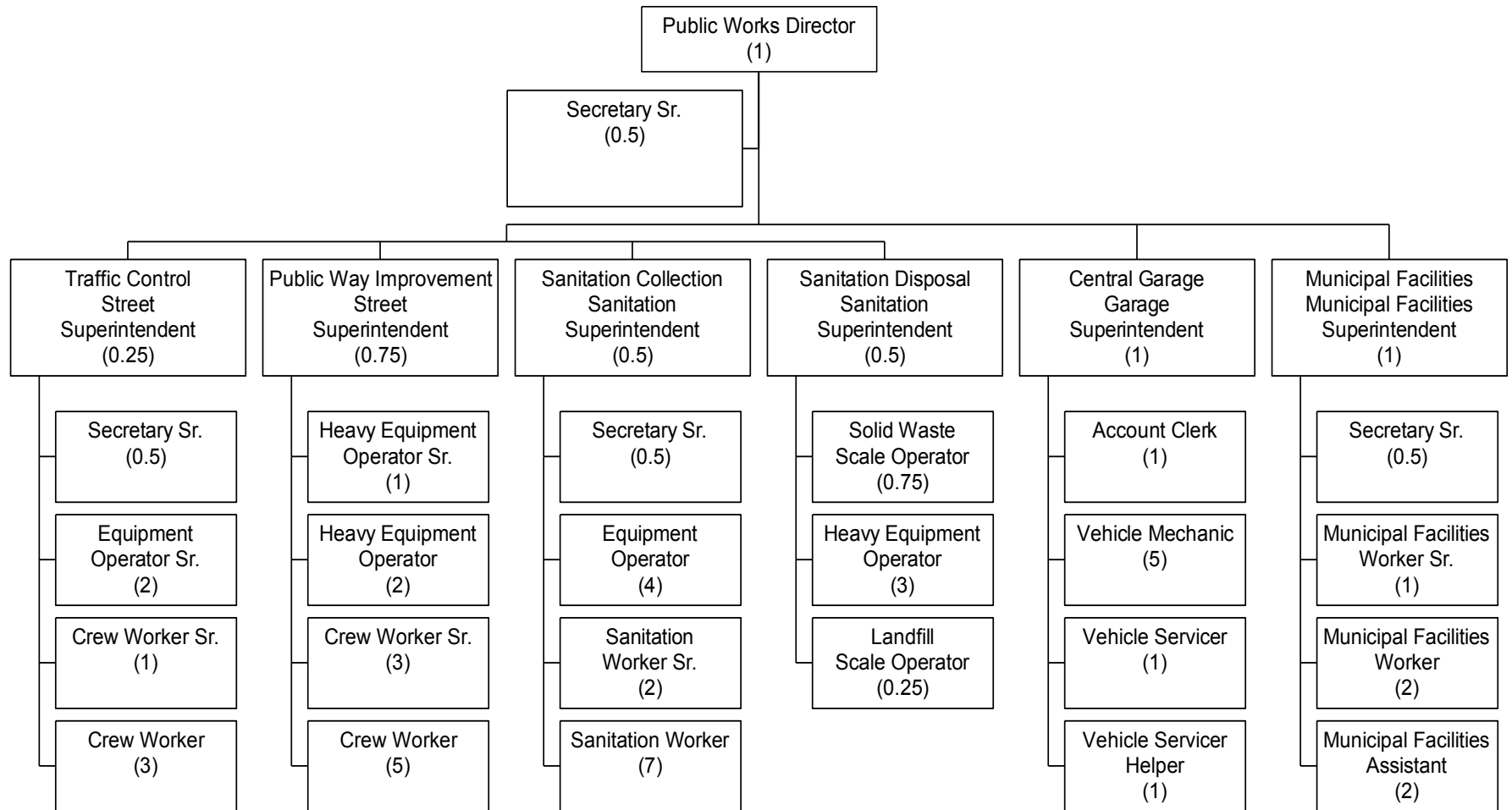
POLICE INVESTIGATION NET		\$ 32,614	\$ (7,131)	\$ -	\$ -	\$ -	-
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

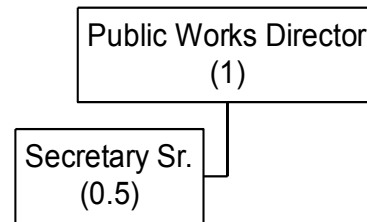
DEPARTMENT: Police DIVISION: Police Investigation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Funds used to Purchase Information Concerning Drug Activities	\$ 58,000
		or Other Uses as Determined by the Police Chief	

PUBLIC WORKS



PUBLIC WORKS ADMINISTRATION



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Department 45 - Public Works
Division 341 - Public Works Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 87,990	\$ 90,653	\$ 83,273	\$ 93,120	\$ 85,890	-7.8%
4102	Salaries - Clerical	17,095	17,631	17,916	17,850	18,380	3.0%
4106	FICA	6,023	6,236	6,119	6,890	6,470	-6.1%
4107	Medicare	1,409	1,458	1,431	1,610	1,520	-5.6%
4108	Life Insurance	121	116	68	130	90	-30.8%
4109	Health Insurance	23,625	24,000	13,609	22,500	21,000	-6.7%
4110	Cancer Insurance	141	135	87	150	150	0.0%
4111	Workers Compensation	2,262	195	153	1,830	1,690	-7.7%
4112	Employee Assist. Prgm	27	26	20	30	30	0.0%
4115	Unemploy. Insurance	33	76	187	60	310	416.7%
4116	Employee Pension	17,895	20,543	12,234	21,700	19,700	-9.2%
Personnel Services Total		156,621	161,069	135,097	165,870	155,230	-6.4%

42 Supplies

4201	Fuel	1,528	1,859	311	2,000	-	-100.0%
4203	Office Supplies	546	199	1,350	300	300	0.0%
4207	Clothing Supplies	-	-	100	100	100	0.0%
4208	Postage	90	23	112	50	50	0.0%
Supplies Total		2,164	2,081	1,873	2,450	450	-81.6%

43 Maintenance & Repairs

4301	Vehicle Repair	759	133	964	100	-	-100.0%
4302	Office Equip. Repair	384	417	500	600	600	0.0%
4305	Heating / A.C. Repair	-	-	2,475	400	-	-100.0%
4306	Building Repair & Maint.	2,260	8,299	6,500	2,000	-	-100.0%
Maintenance & Repairs Total		3,403	8,849	10,439	3,100	600	-80.6%

44 Services

4401	Telephone	3,101	3,179	3,100	3,100	3,200	3.2%
4403	Assoc. Dues/Subscript.	1,049	1,018	1,050	1,100	1,100	0.0%
4405	Travel & Training	2,190	2,201	600	2,690	4,150	54.3%
4415	Special Services	11	25	100	100	100	0.0%
4416	Car Allowance	-	-	2,918	-	5,400	N/A
4417	Printing and Reprod.	3	6	20	20	20	0.0%
Services Total		6,354	6,429	7,788	7,010	13,970	99.3%

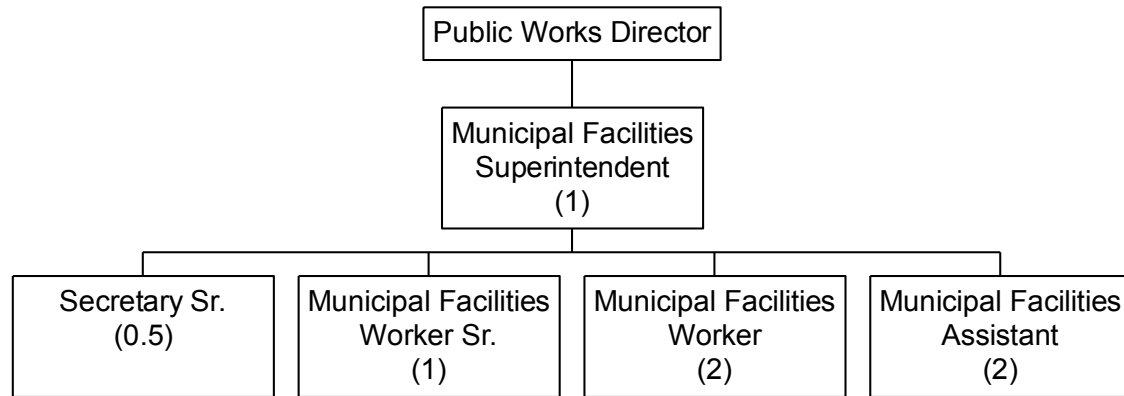
Total Public Works Administration		\$ 168,542	\$ 178,428	\$ 155,197	\$ 178,430	\$ 170,250	-4.6%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

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 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Department 45 - Public Works
Division 014 - Municipal Facilities

41 Personnel Services

4101	Salaries - Supervision	\$ 65,152	\$ 66,886	\$ 67,802	\$ 67,680	\$ 69,860	3.2%
4102	Salaries - Clerical	17,095	17,631	17,917	18,020	18,380	2.0%
4103	Salaries - Operational	173,245	178,913	152,591	179,620	176,800	-1.6%
4104	Salaries - Overtime	3,214	4,028	3,811	2,910	3,000	3.1%
4106	FICA	14,859	15,249	13,779	16,630	16,620	-0.1%
4107	Medicare	3,475	3,566	3,223	3,890	3,890	0.0%
4108	Life Insurance	527	504	402	530	390	-26.4%
4109	Health Insurance	102,375	100,500	64,646	97,500	91,000	-6.7%
4110	Cancer Insurance	612	587	541	620	620	0.0%
4111	Workers Compensation	9,244	9,030	7,571	8,980	8,960	-0.2%
4112	Employee Assist. Prgm	115	111	102	120	120	0.0%
4115	Unemploy. Insurance	78	157	350	150	780	420.0%
4116	Employee Pension	44,058	50,740	45,508	52,440	50,640	-3.4%
Personnel Services Total		434,049	447,902	378,243	449,090	441,060	-1.8%

42 Supplies

4201	Fuel	6,810	8,122	7,291	8,810	8,020	-9.0%
4202	Minor Tools	1,946	961	1,350	1,500	2,000	33.3%
4203	Office Supplies	1,716	740	2,440	1,200	2,300	91.7%
4204	Cleaning Supplies	8	-	-	-	-	N/A
4205	Medical & Drug Supply	1,980	-	30	50	50	0.0%
4207	Clothing Supplies	24	2,126	2,100	2,000	2,400	20.0%
4208	Postage	-	103	20	50	50	0.0%
4214	Chemical Supplies	5,683	7,719	8,300	9,000	9,500	5.6%
4215	Janitorial Supplies	17,381	17,508	17,200	19,000	20,000	5.3%
4225	Safety Supplies	-	-	390	500	500	0.0%
Supplies Total		35,548	37,279	39,121	42,110	44,820	6.4%

43 Maintenance & Repairs

4301	Vehicle Repair	4,285	2,725	3,100	3,500	3,500	0.0%
4302	Office Equip. Repair	3	10	30	200	200	0.0%
4305	Heating / A.C. Repair	17,430	8,759	19,000	16,000	20,000	25.0%
4306	Building Repair & Maint.	127,871	50,978	47,000	56,000	64,000	14.3%
4307	Other Structures Repair	15,842	25,703	26,850	28,000	28,000	0.0%
4308	Machines Tools Repair	-	-	390	400	400	0.0%
4310	Video Equipment	2,106	824	5,800	6,000	2,500	-58.3%
4325	Boat Launch Expense	5,305	3,051	2,000	2,500	2,500	0.0%
Maintenance & Repairs Total		172,842	92,050	104,170	112,600	121,100	7.5%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Division 014 - Municipal Facilities (continued)							
44 Services							
4401	Telephone	\$ 7,791	\$ 9,282	\$ 11,500	\$ 8,500	\$ 9,300	9.4%
4414	Clothing / Cleaning	600	450	540	600	600	0.0%
4415	Special Services	81	243	250	400	400	0.0%
4417	Printing and Reprod.	2	5	-	-	-	N/A
4418	Contractual Services	121,962	122,513	95,450	97,940	106,960	9.2%
4419	Professional Services	-	635	-	-	-	N/A
4424	Equipment Rental	1,550	240	1,050	1,200	1,500	25.0%
Services Total		131,986	133,368	108,790	108,640	118,760	9.3%
46 Capital Outlay							
4601	Motor Vehicles	-	17,995	-	-	-	N/A
4641	Municipal Center Impr.	139,215	37,544	47,900	47,900	-	-100.0%
Capital Outlay Total		139,215	55,539	47,900	47,900	-	-100.0%
Total Municipal Facilities		\$ 913,640	\$ 766,138	\$ 678,224	\$ 760,340	\$ 725,740	-4.6%

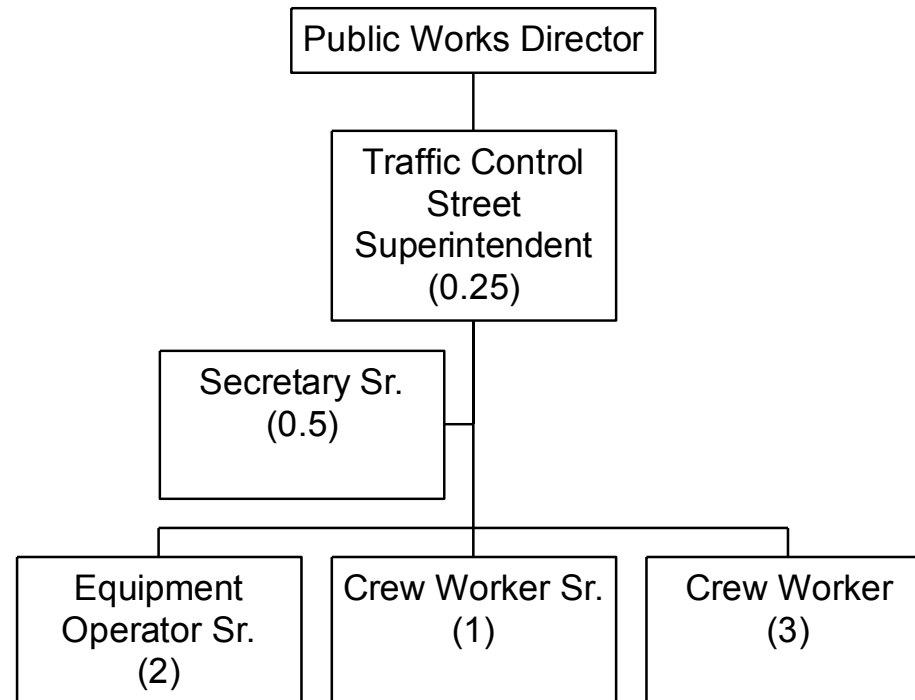
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Public Works

DIVISION: Municipal Facilities

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4305	Heating / A.C. repair	Moving 341 to 014 and increasing due to age of equipment	\$ 20,000
4306	Building Repair & Maint.	Moving 341 to 014 and requesting funds for a new sink and upgrades to the Garage	\$ 64,000
4418	Contractual Services	Public Safety Building Janitorial Contract	\$ 29,200
		City Building Janitorial Contract	23,760
		Mosquito Control	12,000
		Public Safety Building HVAC	8,969
		Elevators Maintenance	7,296
		City Building HVAC	2,439
		Floor Mats	5,205
		Fire Monitoring	3,700
		Public Safety Building Fire Alarm	3,131
		Dixon Hall Janitorial Contract	3,000
		911 software contract & UL listing	1,850
		City Building Fire Alarm	1,241
		Copier Maintenance Contract	1,190
		911 Generator	910
		Pest Control for Welcome Center	864
		Muzak	660
		Dumbwaiter	620
		City Building Generator	535
		Public Safety Building Sprinkler System	390
		Total	\$ 106,960

PUBLIC WORKS TRAFFIC CONTROL



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Department 45 - Public Works
Division 234 - Traffic Control

41 Personnel Services

4101	Salaries - Supervision	\$ 16,028	\$ 16,639	\$ 17,339	\$ 16,830	\$ 17,380	3.3%
4102	Salaries - Clerical	17,049	17,611	17,842	17,830	18,370	3.0%
4103	Salaries - Operational	175,921	171,299	179,937	182,070	185,780	2.0%
4104	Salaries - Overtime	306	881	686	2,130	2,200	3.3%
4106	FICA	12,040	11,635	12,065	13,570	13,880	2.3%
4107	Medicare	2,822	2,721	2,822	3,180	3,250	2.2%
4108	Life Insurance	522	494	468	550	410	-25.5%
4109	Health Insurance	104,763	102,666	80,232	101,250	94,500	-6.7%
4110	Cancer Insurance	620	574	622	640	640	0.0%
4111	Workers Compensation	21,146	19,944	14,339	20,450	20,870	2.1%
4112	Employee Assist. Prgm	118	108	119	130	130	0.0%
4115	Unemploy. Insurance	63	129	330	120	660	450.0%
4116	Employee Pension	35,589	39,142	42,190	42,790	42,270	-1.2%
Personnel Services Total		386,987	383,843	368,991	401,540	400,340	-0.3%

42 Supplies

4201	Fuel	36,263	39,122	37,837	45,230	41,630	-8.0%
4202	Minor Tools	553	652	1,100	500	900	80.0%
4203	Office Supplies	365	898	2,100	800	1,000	25.0%
4205	Medical & Drug Supply	-	-	18	20	20	0.0%
4207	Clothing Supplies	1,514	2,026	2,097	2,000	2,000	0.0%
4208	Postage	4	42	60	30	30	0.0%
4213	Traffic Control Supplies	21,481	21,405	30,000	29,000	45,000	55.2%
Supplies Total		60,180	64,145	73,212	77,580	90,580	16.8%

43 Maintenance & Repairs

4301	Vehicle Repair	50,182	51,823	51,250	50,000	50,000	0.0%
Maintenance & Repairs Total		50,182	51,823	51,250	50,000	50,000	0.0%

44 Services

4401	Telephone	1,624	1,675	1,800	1,700	1,800	5.9%
4402	Medical Exams	100	-	100	-	100	N/A
4405	Travel & Training	1,383	2,571	950	950	2,540	167.4%
4409	Electric-Purchased	25,432	26,512	26,500	28,000	28,000	0.0%
4414	Clothing / Cleaning	500	425	600	600	600	0.0%
4415	Special Services	21,695	18,773	5,000	16,400	16,400	0.0%
4418	Contractual Services	-	20,315	22,700	18,810	-	-100.0%
Services Total		50,734	70,271	57,650	66,460	49,440	-25.6%

46 Capital Outlay

4601	Motor Vehicles	-	-	41,255	45,000	-	-100.0%
Capital Outlay Total		-	-	41,255	45,000	-	-100.0%

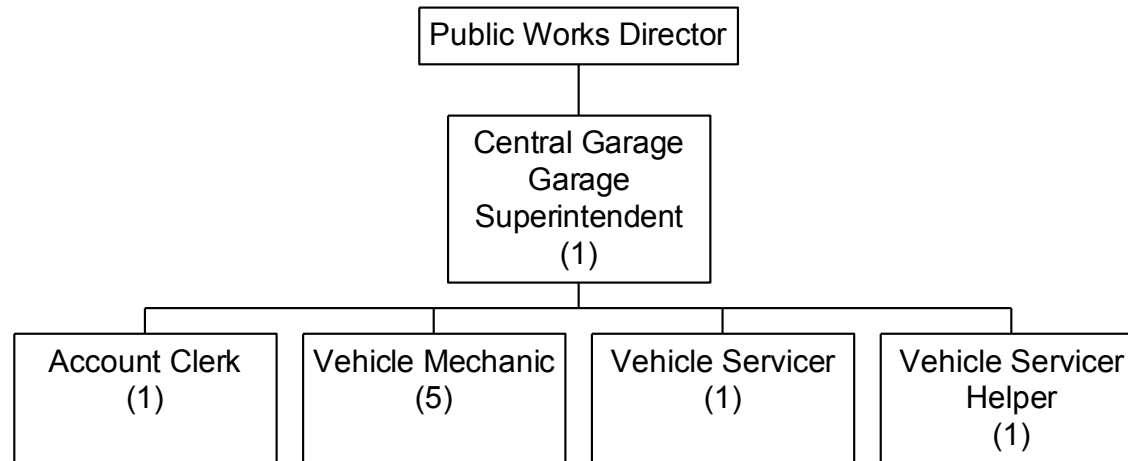
Total Traffic Control	\$ 548,083	\$ 570,082	\$ 592,358	\$ 640,580	\$ 590,360	-7.8%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Public Works DIVISION: Traffic Control

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4213	Traffic Control Supplies	Paint, reflective signs, barriers, traffic cones, etc. Walk/Don't Walk	
		signs featuring pedestrain walking	\$ 45,000
4415	Special Services	Removal of Damaged Trees that are Located in the Street	\$ 15,000
		Right-of-Way	
		Overtime Meals During Storms or Paving Projects	500
		Electrolyte Drinks for Summer	400
		D.O.T. Testing	300
		C.D.L.s	200
		Total	\$ 16,400

PUBLIC WORKS CENTRAL GARAGE



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Department 45 - Public Works
Division 366 - Central Garage

41 Personnel Services

4101	Salaries - Supervision	\$ 46,231	\$ 47,135	\$ 48,262	\$ 48,200	\$ 49,410	2.5%
4102	Salaries - Clerical	30,912	31,971	32,544	32,480	33,480	3.1%
4103	Salaries - Operational	248,001	257,495	246,284	258,690	256,900	-0.7%
4104	Salaries - Overtime	2,508	868	3,206	2,460	2,520	2.4%
4106	FICA	18,820	19,242	18,633	21,200	21,230	0.1%
4107	Medicare	4,395	4,500	4,358	4,960	4,970	0.2%
4108	Life Insurance	748	698	618	730	540	-26.0%
4109	Health Insurance	143,300	144,000	112,964	135,000	126,000	-6.7%
4110	Cancer Insurance	856	812	812	850	850	0.0%
4111	Workers Compensation	12,792	11,623	8,587	11,630	11,610	-0.2%
4112	Employee Assist. Prgm	161	153	153	170	170	0.0%
4115	Unemploy. Insurance	99	156	514	190	1,000	426.3%
4116	Employee Pension	56,734	64,022	64,573	66,830	64,670	-3.2%
Personnel Services Total		565,557	582,675	541,508	583,390	573,350	-1.7%

42 Supplies

4200	Non-Inventory Parts	2,114	5,193	4,100	3,000	4,500	50.0%
4201	Fuel	13,285	16,246	16,218	17,630	17,840	1.2%
4202	Minor Tools	4,801	6,795	4,780	5,000	7,700	54.0%
4203	Office Supplies	310	720	500	600	600	0.0%
4204	Cleaning Supplies	136	492	450	500	500	0.0%
4205	Medical & Drug Supply	74	89	100	90	90	0.0%
4207	Clothing Supplies	1,590	1,607	2,745	2,600	2,750	5.8%
4208	Postage	-	7	10	50	50	0.0%
4209	Educational Supplies	-	-	1,925	1,650	1,700	3.0%
4214	Chemical Supplies	1,889	1,654	1,725	2,000	2,000	0.0%
Supplies Total		24,199	32,803	32,553	33,120	37,730	13.9%

43 Maintenance & Repairs

4301	Vehicle Repair	2,661	11,435	4,200	3,500	4,000	14.3%
4304	Other Equipment Repair	425	2,142	1,200	1,200	1,200	0.0%
4308	Machines Tools Repair	4,158	1,906	4,100	4,200	9,500	126.2%
4309	Radios Repair	8,780	3,608	6,000	6,000	6,000	0.0%
4326	Natural Disasters Exp.	4,358	-	-	-	-	N/A
Maintenance & Repairs Total		20,382	19,091	15,500	14,900	20,700	38.9%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Division 366 - Central Garage (continued)							
44 Services							
4401	Telephone	\$ 1,480	\$ 1,558	\$ 1,700	\$ 1,550	\$ 1,700	9.7%
4402	Medical Exams	50	-	-	-	-	N/A
4405	Travel and Training	1,232	228	300	980	900	-8.2%
4414	Clothing / Cleaning	750	525	700	700	700	0.0%
4415	Special Services	489	293	680	700	700	0.0%
4418	Contractual Services	17,459	-	-	500	380	-24.0%
Services Total		21,460	2,604	3,380	4,430	4,380	-1.1%
46 Capital Outlay							
4605	Machinery & Tools	\$ -	\$ 14,515	\$ -	\$ -	\$ -	N/A
Capital Outlay Total		-	14,515	-	-	-	N/A
Total Central Garage		\$ 631,598	\$ 651,688	\$ 592,941	\$ 635,840	\$ 636,160	0.1%

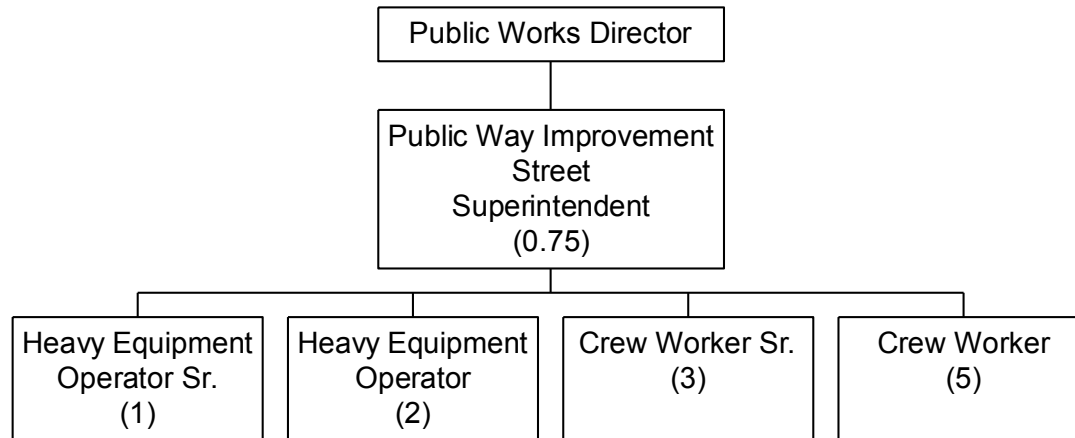
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Miscellaneous tool replacement	\$ 5,000
		Portable air compressor for service truck	1,400
		Modular information diagnostic system (MODIS)	1,300
		Total	\$ 7,700
4209	Educational Supplies	Mitchell on Demand Renewal	\$ 1,700
4308	Machines Tool Repair	Large Truck Scan Tool, software and related items	\$ 3,500
		Landfill Scan Tool, software, hardware, and subscription	1,500
		Total	\$ 5,000

PUBLIC WORKS

PUBLIC WAY IMPROVEMENT



CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 299	\$ 302	\$ 524	\$ 300	\$ 300	0.0%
3751	LGEA-Coal	89,914	103,102	83,267	100,000	-	-100.0%
3752	LGEA-Mineral	42,138	56,326	52,419	52,000	52,000	0.0%
3756	Municipal Aid	575,656	625,680	667,689	570,000	673,000	18.1%
3799	Unclassified	248	243	448	-	-	N/A
3830	Reimbursable Services	5,134	6,078	3,161	5,500	5,500	0.0%
Other Revenue Total		713,389	791,731	807,508	727,800	730,800	0.4%
38 Transfer Miscellaneous							
3835	Cuts-Water & Sewer	77,591	55,285	124,357	50,200	55,200	10.0%
3851	Transfer from General	582,000	390,000	605,000	776,000	777,000	0.1%
Transfers Miscellaneous Total		659,591	445,285	729,357	826,200	832,200	0.7%
PWI REVENUE TOTAL		\$ 1,372,980	\$ 1,237,016	\$ 1,536,865	\$ 1,554,000	\$ 1,563,000	0.6%

EXPENSE

Department 45 - Public Works
Division 342 - Public Way Improvement

41 Personnel Services

4101	Salaries - Supervision	\$ 48,085	\$ 49,917	\$ 52,016	\$ 50,490	\$ 52,140	3.3%
4103	Salaries - Operational	315,599	310,324	307,016	323,620	323,090	-0.2%
4104	Salaries - Overtime	10,205	5,196	10,487	10,980	10,980	0.0%
4106	FICA	21,361	20,573	20,379	23,870	23,920	0.2%
4107	Medicare	4,996	4,811	4,766	5,590	5,600	0.2%
4108	Life Insurance	911	858	775	960	710	-26.0%
4109	Health Insurance	172,535	180,069	158,439	176,250	164,500	-6.7%
4110	Cancer Insurance	1,013	908	942	1,110	1,110	0.0%
4111	Workers Compensation	35,440	19,832	13,568	20,820	20,800	-0.1%
4112	Employee Assist. Prgm	204	190	200	210	210	0.0%
4115	Unemploy. Insurance	57	207	589	210	1,130	438.1%
4116	Employee Pension	63,646	68,627	72,067	75,250	72,870	-3.2%
Personnel Services Total		674,052	661,512	641,244	689,360	677,060	-1.8%

CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Division 342 - Public Way Improvement (continued)

42 Supplies

4201	Fuel	\$ 35,715	\$ 37,166	\$ 47,281	\$ 40,910	\$ 52,010	27.1%
4202	Minor Tools	868	886	1,368	1,000	1,000	0.0%
4205	Medical & Drug Supply	-	-	40	50	50	0.0%
4207	Clothing Supplies	4,030	3,831	5,200	5,400	5,400	0.0%
4213	Traffic Control Supplies	209	276	1,659	2,000	7,000	250.0%
4214	Chemical Supplies	22,240	6,050	10,000	30,000	30,000	0.0%
Supplies Total		63,062	48,209	65,548	79,360	95,460	20.3%

43 Maintenance & Repairs

4301	Vehicle Repair	46,782	45,173	58,535	42,000	42,000	0.0%
4315	Utility Cuts	95,264	44,439	49,250	50,000	50,000	0.0%
4316	Minor Street Repair	105,785	146,326	149,870	140,000	240,000	71.4%
4317	Street Overlay/Sidewalk	293,614	421,109	414,682	486,000	423,200	-12.9%
Maintenance & Repairs Total		541,445	657,047	672,337	718,000	755,200	5.2%

44 Services

4402	Medical Exams	836	789	1,000	800	800	0.0%
4405	Travel & Training	1,171	-	1,382	1,600	1,600	0.0%
4408	Legal Advertising	111	-	-	110	110	0.0%
4413	Rental Fees	587	808	100	1,000	1,000	0.0%
4414	Clothing / Cleaning	1,100	750	1,050	1,100	1,100	0.0%
4415	Special Services	12,859	6,625	6,564	7,670	7,670	0.0%
4419	Professional Services	-	-	440	32,000	-	-100.0%
Services Total		16,664	8,972	10,536	44,280	12,280	-72.3%

45 Sundry Charges

4501	Insurance Expense	20,540	22,619	23,830	23,000	23,000	0.0%
Sundry Charges TOTAL		20,540	22,619	23,830	23,000	23,000	0.0%

PWI EXPENSE TOTAL	\$ 1,315,763	\$ 1,398,359	\$ 1,413,495	\$ 1,554,000	\$ 1,563,000	0.6%
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PWI TOTAL NET	\$ 57,217	\$ (161,343)	\$ 123,370	\$ -	\$ -	
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

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 2014 - 2017

Street	From	To	Notes	Fiscal 2014	Fiscal 2015	Fiscal 2016	Fiscal 2017
Stratman Road	US 41 North	Green River Rd.	*	\$ 98,000			
Main Street	9th	12th		85,000			
Center Street	Alvasia	Meadow		75,000			
Pringle Street	Pond	Letcher		40,000			
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			
Towels Street	S. Main	W. Main		7,600			
Clark Street	1st	3rd		38,400			
Sutton Drive	Country	Mattingly			\$ 36,700		
Peggy Drive	Country	Sutton			22,000		
Wilson Drive	Country	Sutton			21,000		
Brenda Drive	Ilex	Wilson			24,000		
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	
Mimosa Drive	Racetrack Road	End					4,000
Elm	Jefferson	Jackson					41,600
Martin Luther King	Green	Ingram					20,400
Mill Street	Pringle	Young					13,500
Vanguard	Hubbard	East End					7,800
Bittersweet	Heather	Sunrise					8,900
Tartan	Honeysuckle	Heather					11,700
Angus	Kerry	Tartan					8,300
Kimsey Lane	West of Bridge	East of Bridge					11,800
Ray	Green Street	N Adams					14,700
10th	Earl	N Adams					18,600
N Green River Road	Woodspoint	N of Bellwood Sub					37,000
Homestead Trail	Pioneer Pass	917 Homestead					28,100
Park Drive	Watson Lane	End					8,300
Palmer Circle	Elmwood	Elmwood					9,500
Elmwood	Stratman Road	Marlow					18,500
William & Mary Court	Sunset	End					23,900
E Smoke Rise	Spring Garden Rd	156 Feet to West					51,700
Paving Total Account 4317				\$ 423,200	\$ 280,500	\$ 468,300	\$ 338,300
Minor Street, Shoulder and Sidewalk Repair Account 4316				240,000	240,000	240,000	240,000
Total with Street, Shoulder, Sidewalks and Repair				<u>\$ 663,200</u>	<u>\$ 520,500</u>	<u>\$ 708,300</u>	<u>\$ 578,300</u>

* Stratman Road is a joint City/County Maintenance project.
Four year schedule subject to change with changing conditions and prioritizations.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2014**

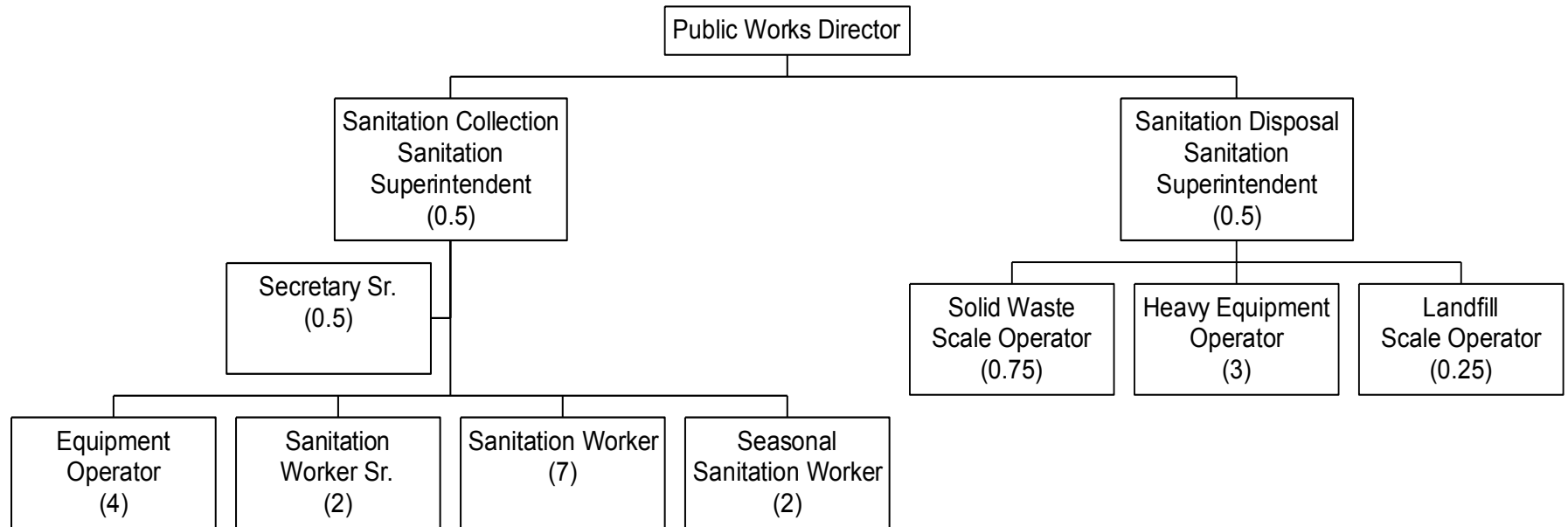
Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Department 45 - Public Works
Division 342 - Public Way Improvement

46 Capital Outlay

4601	Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 35,000	N/A
4605	Machinery & Tools	113,886	183,389	39,985	40,000	-	-100.0%
Capital Outlay Total		113,886	183,389	39,985	40,000	35,000	-12.5%
Total Public Way Improvement		\$ 113,886	\$ 183,389	\$ 39,985	\$ 40,000	\$ 35,000	-12.5%

PUBLIC WORKS SANITATION



**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3210	Refuse Fee	\$ 1,781,932	\$ 1,843,925	\$ 1,960,000	\$ 1,966,000	\$ 2,074,000	5.5%
3211	Recycling Fee	123,793	123,103	123,000	124,000	123,000	-0.8%
3217	Landfill Fees	251,857	242,246	275,000	250,000	275,000	10.0%
3747	Transfer Station Fees	357,281	461,306	406,000	432,000	410,000	-5.1%
Service Fees Total		2,514,863	2,670,580	2,764,000	2,772,000	2,882,000	4.0%
36 Sale of Property							
3622	Sale of Vehicles	25,160	3,731	23,500	-	-	N/A
3625	Taxable Sales	1,471	2,954	3,000	3,000	6,000	100.0%
Sale of Property Total		26,631	6,685	26,500	3,000	6,000	100.0%
37 Other Revenue							
3700	Interest Income	42,110	35,899	-	38,180	35,840	-6.1%
3732	Work Comp. Indemnity	4,943	258	-	-	-	N/A
3764	County Contribution	89,300	91,533	93,820	93,820	96,160	2.5%
3776	Scrap Sales	29,345	24,200	26,000	28,000	26,000	-7.1%
Other Revenue Total		165,698	151,890	119,820	160,000	158,000	-1.3%
38 Transfer Miscellaneous							
3851	Transfer from General	194,000	-	-	47,000	-	-100.0%
Transfers Miscellaneous Total		194,000	-	-	47,000	-	-100.0%
SANITATION REVENUE TOTAL		<u>\$ 2,901,192</u>	<u>\$ 2,829,155</u>	<u>\$ 2,910,320</u>	<u>\$ 2,982,000</u>	<u>\$ 3,046,000</u>	<u>2.1%</u>

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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EXPENSE

Department 45 - Public Works
Division 344 - Sanitation Collection

41 Personnel Services

4101	Salaries - Supervision	\$ 25,538	\$ 26,237	\$ 26,643	\$ 26,520	\$ 27,330	3.1%
4102	Salaries - Clerical	17,049	17,611	17,842	17,180	18,370	6.9%
4103	Salaries - Operational	342,035	327,355	345,783	356,955	365,390	2.4%
4104	Salaries - Overtime	2,716	951	745	1,330	1,370	3.0%
4105	Salaries - Other	-	-	-	-	40,390	N/A
4106	FICA	22,220	21,049	21,811	24,900	28,070	12.7%
4107	Medicare	5,196	4,923	5,101	5,830	6,570	12.7%
4108	Life Insurance	1,141	1,087	965	1,140	840	-26.3%
4109	Health Insurance	220,500	223,999	177,055	210,000	196,000	-6.7%
4110	Cancer Insurance	1,327	1,264	1,310	1,320	1,320	0.0%
4111	Workers Compensation	45,553	39,431	29,336	42,840	48,580	13.4%
4112	Employee Assist. Prgm	249	238	240	250	290	16.0%
4115	Unemploy. Insurance	121	241	616	220	1,320	500.0%
4116	Employee Pension	65,937	70,603	76,037	78,490	77,880	-0.8%
Personnel Services Total		749,582	734,989	703,484	766,975	813,720	6.1%

42 Supplies

4201	Fuel	42,297	51,818	56,234	56,870	61,860	8.8%
4202	Minor Tools	106	105	105	100	100	0.0%
4203	Office Supplies	112	39	95	100	100	0.0%
4205	Medical & Drug Supply	64	30	45	100	100	0.0%
4207	Clothing Supplies	5,100	4,624	5,800	6,000	6,000	0.0%
4220	Supplies for Resale	-	5,210	5,780	5,300	6,000	13.2%
Supplies Total		47,679	61,826	68,059	68,470	74,160	8.3%

43 Maintenance & Repairs

4301	Vehicle Repair	35,565	42,434	35,000	42,000	38,000	-9.5%
4304	Other Equipment Repair	4,047	2,877	2,800	3,200	2,500	-21.9%
Maintenance & Repairs Total		39,612	45,311	37,800	45,200	40,500	-10.4%

44 Services

4402	Medical Exams	485	392	750	750	750	0.0%
4408	Legal Advertising	-	-	-	200	-	-100.0%
4414	Clothing / Cleaning	1,150	850	1,300	1,300	1,300	0.0%
4415	Special Services	1,711	2,086	2,300	2,000	2,300	15.0%
4418	Recycling Contractor	189,684	189,684	189,690	189,690	16,000	-91.6%
4418	Recycling Henderson	-	-	36,000	-	143,000	N/A
4418	Temporary Staffing	18,792	44,638	29,000	36,000	-	-100.0%
4431	Tri-County Recycling	21,475	28,633	219,000	29,000	56,000	93.1%
4444	Adm/Acct Serv.	207,000	217,000	-	219,000	223,000	1.8%
4470	Hauling & Disposal	194	-	2,450	-	-	N/A
4522	Audit Expense	2,418	2,431	2,450	2,450	2,450	0.0%
Services Total		442,909	485,714	482,940	480,390	444,800	-7.4%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Division 344 - Sanitation Collection (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 28,066	\$ 23,640	\$ 26,520	\$ 26,000	\$ 27,580	6.1%
4536	Depreciation Expense	46,331	52,776	48,000	48,000	48,000	0.0%
Sundry Charges Total		74,397	76,416	74,520	74,000	75,580	2.1%
46 Capital Outlay							
4601	Motor Vehicles	-	-	105,435	125,000	125,000	0.0%
Capital Outlay Total		-	-	105,435	125,000	125,000	0.0%
Total Sanitation Collection		<u>\$ 1,354,179</u>	<u>\$ 1,404,256</u>	<u>\$ 1,472,238</u>	<u>\$ 1,560,035</u>	<u>\$ 1,573,760</u>	<u>0.9%</u>

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

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	1,570
		Total	\$ 2,300

CITY OF HENDERSON, KY

SANITATION FUND BUDGET

FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Division 345 - Landfill							
41 Personnel Services							
4101	Salaries - Supervision	\$ 25,538	\$ 26,237	\$ 26,643	\$ 26,520	\$ 27,330	3.1%
4103	Salaries - Operational	119,924	124,190	126,600	121,800	124,540	2.2%
4104	Salaries - Overtime	18,049	16,610	14,396	15,340	15,340	0.0%
4106	FICA	9,713	9,791	9,688	10,150	10,370	2.2%
4107	Medicare	2,271	2,290	2,266	2,380	2,430	2.1%
4108	Life Insurance	304	287	260	310	230	-25.8%
4109	Health Insurance	59,063	60,000	48,886	56,250	52,500	-6.7%
4110	Cancer Insurance	353	338	353	360	360	0.0%
4111	Workers Compensation	10,337	8,340	6,139	8,090	8,270	2.2%
4112	Employee Assist. Prgm	67	64	67	70	70	0.0%
4115	Unemploy. Insurance	51	88	202	90	490	444.4%
4116	Employee Pension	22,757	25,650	26,427	26,460	26,150	-1.2%
Personnel Services Total		268,427	273,885	261,927	267,820	268,080	0.1%
42 Supplies							
4201	Fuel	34,717	43,754	44,393	44,950	48,840	8.7%
4202	Minor Tools	156	309	285	300	300	0.0%
4203	Office Supplies	-	737	-	-	-	N/A
4207	Clothing Supplies	725	766	980	1,000	1,200	20.0%
4208	Postage	78	88	85	80	80	0.0%
4214	Chemical Supplies	50	50	140	150	150	0.0%
Supplies Total		35,726	45,704	45,883	46,480	50,570	8.8%
43 Maintenance & Repairs							
4301	Vehicle Repair	78,947	104,349	65,000	83,450	65,000	-22.1%
4304	Other Equipment Repair	1,911	9,852	6,500	6,520	7,060	8.3%
4312	Walks Drives Fences	3,091	5,574	6,500	6,600	6,600	0.0%
Maintenance & Repairs Total		83,949	119,775	78,000	96,570	78,660	-18.5%
44 Services							
4402	Medical Exams	\$ -	\$ 135	\$ 350	\$ 350	\$ -	-100.0%
4405	Travel & Training	-	1,361	530	730	670	-8.2%
4409	Electric-Purchased	2,297	2,328	2,450	2,400	2,400	0.0%
4414	Clothing / Cleaning	325	244	330	330	330	0.0%
4415	Special Services	64	70	65	50	50	0.0%
4418	Contractual Services	86,788	82,634	88,600	77,000	85,000	10.4%
4442	Trust Fees	1,759	1,645	1,800	1,800	1,800	0.0%
Services Total		91,233	88,417	94,125	82,660	90,250	9.2%
45 Sundry Charges							
4501	Insurance Expense	265	-	270	270	270	0.0%
4513	ERF Expense	35,457	28,105	32,300	30,000	32,000	6.7%
4536	Depreciation Expense	34,184	17,872	40,000	35,000	40,000	14.3%
4565	Landfill Closure	-	50,000	50,000	50,000	50,000	0.0%
Sundry Charges Total		69,906	95,977	122,570	115,270	122,270	6.1%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
46 Capital Outlay							
4605	Machinery & Tools	\$ -	\$ -	\$ -	\$ 222,000	\$ -	-100.0%
4617	Buildings	-	-	21,800	21,800	-	-100.0%
Capital Outlay Total		-	-	21,800	243,800	-	-100.0%
Total Landfill		\$ 549,241	\$ 623,758	\$ 624,305	\$ 852,600	\$ 609,830	-28.5%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

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	28,000
		Heavy Equipment Rental	15,000
		Pump Wells	2,000
		Total	\$ 85,000
4513	ERF Expense	Environmental Remediation Fee paid to the State of Kentucky	\$ 32,000
		on a per ton basis	

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Division 346 - Transfer Station							
41 Personnel Services							
4103	Salaries - Operational	\$ 25,143	\$ 25,461	\$ 25,629	\$ 24,940	\$ 25,470	2.1%
4104	Salaries - Overtime	3,825	2,975	3,494	2,650	2,850	7.5%
4106	FICA	1,711	1,646	1,658	1,720	1,750	1.7%
4107	Medicare	400	385	388	410	410	0.0%
4108	Life Insurance	61	47	35	70	50	-28.6%
4109	Health Insurance	11,813	12,000	9,777	11,250	10,500	-6.7%
4110	Cancer Insurance	71	68	71	80	80	0.0%
4111	Workers Compensation	1,872	1,407	1,069	1,370	1,400	2.2%
4112	Employee Assist. Prgm	13	13	13	20	20	0.0%
4115	Unemploy. Insurance	9	22	60	20	90	350.0%
4116	Employee Pension	4,932	5,395	5,693	5,400	5,330	-1.3%
Personnel Services Total		49,850	49,419	47,887	47,930	47,950	0.0%
42 Supplies							
4203	Office Supplies	734	622	910	1,000	1,000	0.0%
4207	Clothing Supplies	68	183	160	175	200	14.3%
Supplies Total		802	805	1,070	1,175	1,200	2.1%
Division 346 - Transfer Station							
44 Services							
4401	Telephone	\$ 40	\$ 154	\$ 155	\$ 160	\$ 160	0.0%
4414	Clothing / Cleaning	75	56	80	80	80	0.0%
4415	Special Services	-	14	25	20	20	0.0%
4418	Oper. Of Trans. Station	103,987	96,120	102,000	98,000	99,000	1.0%
4470	Hauling & Disposal	737,125	766,644	770,100	777,000	777,000	0.0%
Services Total		841,227	862,988	872,360	875,260	876,260	0.1%
45 Sundry Charges							
4536	Depreciation Expense	23,102	23,102	23,100	23,000	23,000	0.0%
Sundry Charges Total		23,102	23,102	23,100	23,000	23,000	0.0%
Transfer Station Total		\$ 914,981	\$ 936,314	\$ 944,417	\$ 947,365	\$ 948,410	0.1%
Total Sanitation		\$ 2,818,401	\$ 2,964,328	\$ 3,040,960	\$ 3,360,000	\$ 3,132,000	-6.8%
SANITATION NET		\$ 82,791	\$ (135,173)	\$ (130,640)	\$ (378,000)	\$ (86,000)	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Public Works DIVISION: Transfer Station

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Payment for the Management of the Transfer Station.	\$ 95,100
		It includes the Hauling and Disposal of Garbage from the	
		Transfer Station	
		Scale maintenance, repair and inspections	3,900
		Total	\$ 99,000
4470	Hauling & Disposal	Expense paid to the transfer station operator for transportation	\$ 777,000
		and disposal of sanitary waste on a per ton basis	

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2014**

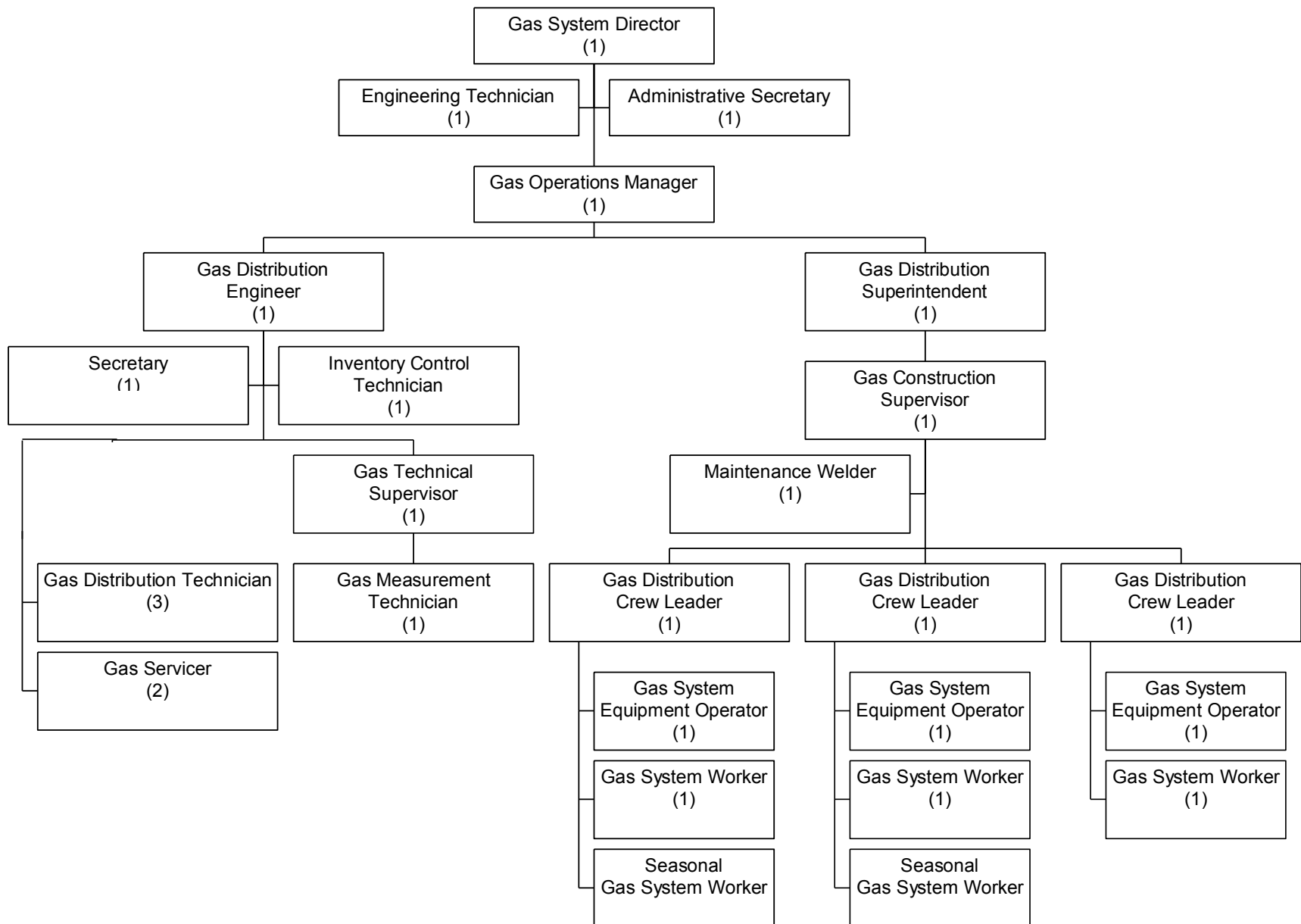
DEPARTMENT: Public Works

DIVISION:	<u>Public Ways Improvement</u>	TOTAL COST:	<u>\$ 35,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-45-342-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Continue the vehicle replacement program by purchasing a three-quarter (3/4) ton service truck. This will replace unit 342-058 which has become a high maintenance vehicle.			

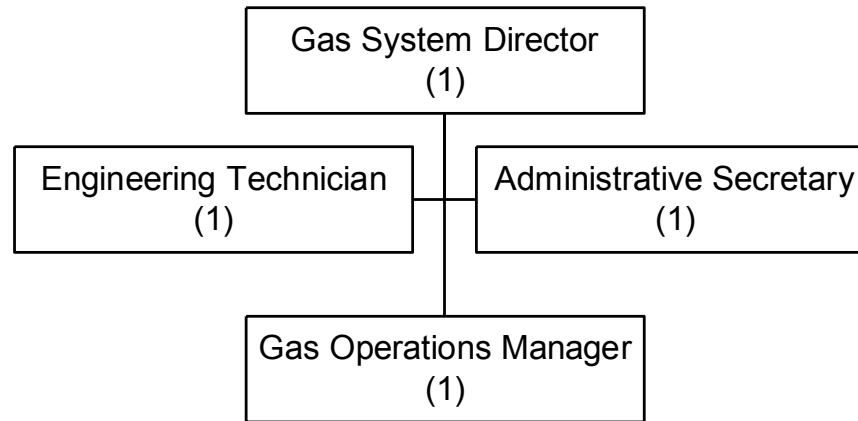
DIVISION:	<u>Sanitation Collection</u>	TOTAL COST:	<u>\$ 125,000</u>
ACCOUNT DESCRIPTOIN:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>57-45-344-4601</u>
DESCRIPTION OF ITEM OR PROJECT:			
Continue the vehicle replacement program by purchasing a sixteen (16) yard single axle sanitation truck. This will replace unit 344-010.			

DIVISION:	_____	TOTAL COST:	_____
ACCOUNT DESCRIPTION:	_____	ACCOUNT NUMBER:	_____
DESCRIPTION OF ITEM OR PROJECT:			

GAS SYSTEM DEPARTMENT



GAS SYSTEM DEPARTMENT ADMINISTRATION



**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3221	Service Charges	\$ 13,348	\$ 11,600	\$ 10,750	\$ 12,000	\$ 11,000	-8.3%
Service Fees Total		13,348	11,600	10,750	12,000	11,000	-8.3%
36 Sale of Property							
3622	Sale of Equipment	2,134	-	5,057	-	1,000	N/A
3625	Taxable Sales	1,426	862	870	1,600	900	-43.8%
Sale of Property Total		3,560	862	5,927	1,600	1,900	18.8%
37 Other Revenue							
3700	Interest Income	64,526	49,198	36,000	38,900	35,600	-8.5%
3730	Insurance Recovery	-	3,195	(730)	-	-	N/A
3754	State Contract	75,267	-	16,800	20,000	1,000	-95.0%
3830	Reimbursable Services	-	-	11,332	-	1,000	N/A
Other Revenue Total		139,793	52,393	63,402	58,900	37,600	-36.2%
39 Gas Revenue							
3900	Gas Sales	18,886,442	15,104,974	16,200,000	15,450,000	17,750,000	14.9%
3920	Penalties	92,452	58,788	50,000	60,000	55,000	-8.3%
3940	Gas Mains	550	40,423	1,000	31,000	1,000	-96.8%
3945	Service Lines	11,460	23,904	32,500	3,000	17,500	483.3%
3960	PEAK Return	219,684	268,759	275,120	205,000	260,000	26.8%
3990	Miscellaneous	9,366	46,736	12,530	12,500	12,000	-4.0%
Gas Revenue Total		19,219,954	15,543,584	16,571,150	15,761,500	18,095,500	14.8%
38 Transfer Miscellaneous							
	Unrestricted Fund Bal.	-	-	3,733	650,000	542,000	-16.6%
Transfers Miscellaneous Total		-	-	3,733	650,000	542,000	-16.6%
GAS REVENUE TOTAL		\$19,376,655	\$15,608,439	\$16,654,962	\$16,484,000	\$18,688,000	13.4%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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EXPENSE

Department 25 - Gas
Division 771 - Gas Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 160,715	\$ 164,707	\$ 165,994	\$ 168,500	\$ 171,770	1.9%
4102	Salaries - Clerical	39,521	40,579	41,264	41,080	42,380	3.2%
4103	Salaries - Operational	42,094	63,795	35,471	35,400	36,460	3.0%
4104	Salaries - Overtime	-	145	-	270	270	0.0%
4106	FICA	13,798	15,506	13,877	15,010	15,540	3.5%
4107	Medicare	3,227	3,626	3,245	3,510	3,640	3.7%
4108	Life Insurance	307	337	284	330	240	-27.3%
4109	Health Insurance	63,000	72,000	52,145	60,000	56,000	-6.7%
4110	Cancer Insurance	377	416	377	380	380	0.0%
4111	Workers Compensation	2,063	2,096	1,710	1,850	2,000	8.1%
4112	Employee Assist. Prgm	73	77	71	80	80	0.0%
4115	Unemploy. Insurance	78	165	370	140	730	421.4%
4116	Employee Pension	41,301	49,463	47,453	47,320	47,340	0.0%
Personnel Services Total		366,554	412,912	362,261	373,870	376,830	0.8%

42 Supplies

4201	Fuel	2,023	2,132	2,633	2,300	2,450	6.5%
4203	Office Supplies	2,059	2,218	1,700	1,600	1,700	6.3%
4207	Clothing Supplies	68	41	200	250	200	-20.0%
4208	Postage	130	61	180	250	200	-20.0%
4209	Educational Supplies	2,650	1,447	2,560	2,000	2,150	7.5%
4210	Photographic Supplies	17	5	20	50	50	0.0%
4211	Periodicals & Supple.	59	59	100	200	150	-25.0%
Supplies Total		7,006	5,963	7,393	6,650	6,900	3.8%

43 Maintenance & Repairs

4301	Vehicle Repair	413	1,429	350	450	450	0.0%
4302	Office Equip. Repair	26	5	100	200	200	0.0%
4309	Radios Repair	-	59	60	50	60	20.0%
Maintenance & Repairs Total		439	1,493	510	700	710	1.4%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
Division 771 - Gas Administration (continued)							
44 Services							
4401	Telephone	\$ 3,633	\$ 3,548	\$ 3,850	\$ 3,900	\$ 3,800	-2.6%
4402	Medical Exams	44	-	250	100	200	100.0%
4403	Assoc. Dues/Subscript.	14,251	14,227	16,500	18,900	18,820	-0.4%
4405	Travel & Training	11,983	7,556	9,600	11,900	11,870	-0.3%
4406	Boards and Meetings	122	97	90	120	120	0.0%
4408	Legal Advertising	335	228	500	1,000	850	-15.0%
4414	Clothing/Cleaning	100	75	75	100	100	0.0%
4415	Special Services	284	130	130	170	170	0.0%
4417	Printing and Reprod.	112	5	80	200	200	0.0%
4418	Contractual Services	-	762	160	1,000	800	-20.0%
4419	Professional Services	24,683	19,264	21,230	46,700	44,000	-5.8%
4442	Trust Fees	1,856	1,763	1,800	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	11,256	11,316	10,670	11,200	11,200	0.0%
Services Total		80,659	70,971	76,935	109,190	106,030	-2.9%
45 Sundry Charge							
4501	Insurance Expense	104,362	108,415	130,000	114,000	120,000	5.3%
4506	Agency Contributions	793,000	829,000	839,000	839,000	873,000	4.1%
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	213,384	214,038	220,000	220,000	220,000	0.0%
Sundry Charge Total		2,510,746	2,551,453	2,589,000	2,573,000	2,613,000	1.6%
46 Capital Outlay							
4602	Office Furniture /Fixture	-	195	-	-	-	N/A
Capital Outlay Total		-	195	-	-	-	N/A
Total Gas Administration		\$ 2,965,404	\$ 3,042,987	\$ 3,036,099	\$ 3,063,410	\$ 3,103,470	1.3%

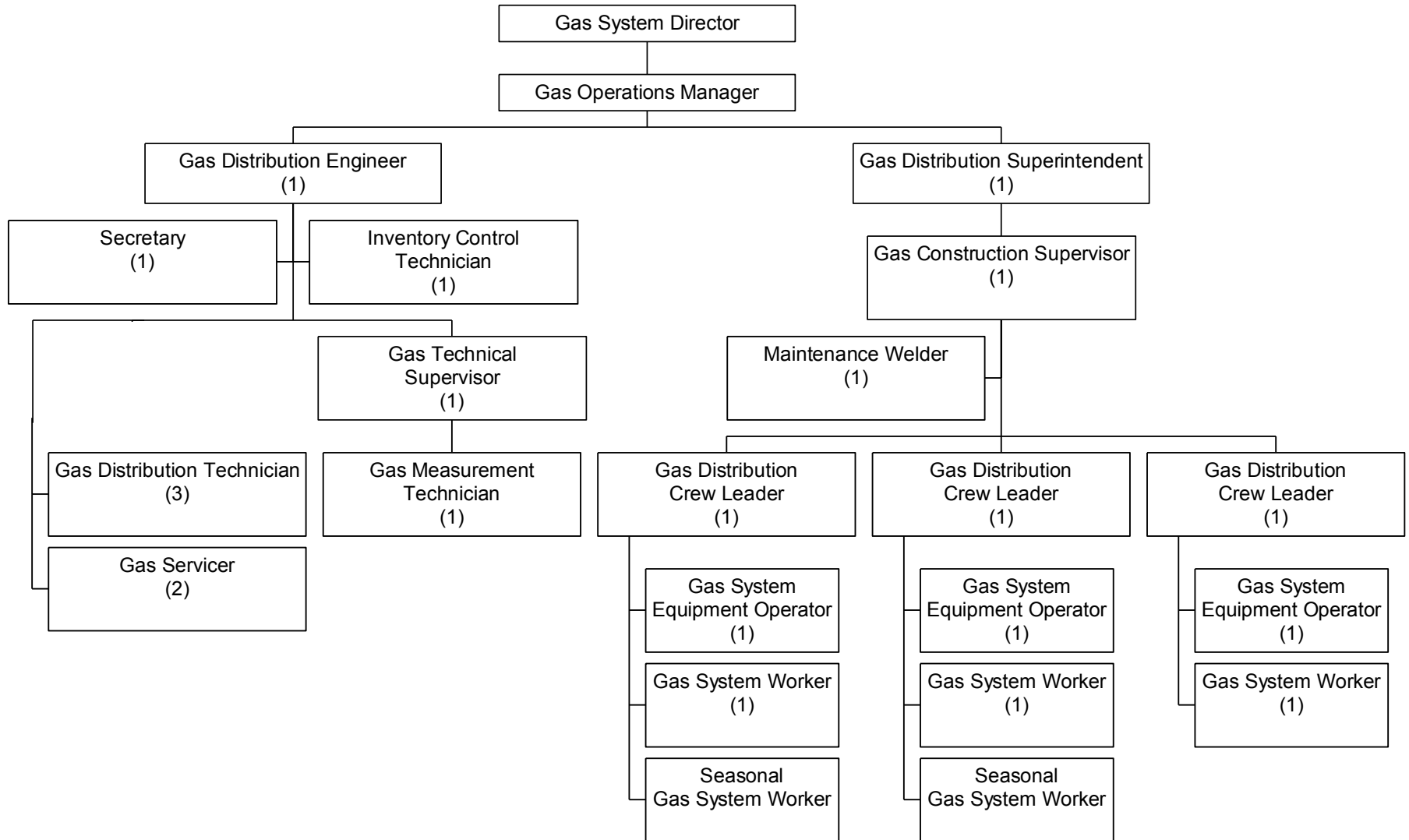
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Gas

DIVISION: Gas Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	American Public Gas Association Membership Dues	\$ 6,430
		Kentucky 811 Membership Fees and Dues	4,000
		American Public Gas Association Public Awareness Questfore	3,000
		Kentucky Gas Association Membership Dues	2,110
		Chamber of Commerce Membership Dues	1,250
		APGA DIMP Membership Dues	995
		National Society of Prof Engineers Association Dues	440
		SIF Membership Dues	200
		American Society of Civil Engineers Association Dues	250
		Common Ground Alliance Dues	100
		American Gas Magazine Subscription	45
		Total	\$ 18,820
4418	Contractual Services	Programming support	\$ 800
4419	Professional Services	Subsystem Analysis	\$ 12,000
		Legal Services	11,500
		Gas Pricing	10,000
		Support	4,500
		Tech Support AutoCad	4,000
		Software Renewal Map 3D	2,000
		Total	\$ 44,000

GAS SYSTEM DEPARTMENT DISTRIBUTION OPERATIONS



CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Division 772 - Gas Distribution

40 Expenses

4900	Corydon Franchise Fee	\$ 1,966	\$ 1,438	\$ 1,850	\$ 1,800	\$ 1,850	2.8%
Expenses Total		1,966	1,438	1,850	1,800	1,850	2.8%

41 Personnel Services

4101	Salaries - Supervision	212,441	171,660	186,670	221,670	212,300	-4.2%
4102	Salaries - Clerical	57,911	59,883	60,554	60,370	62,340	3.3%
4103	Salaries - Operational	539,072	462,186	524,826	571,160	551,600	-3.4%
4104	Salaries - Overtime	11,649	15,486	9,839	18,730	18,860	0.7%
4105	Salaries - Other	27,652	26,616	30,265	45,800	30,530	-33.3%
4106	FICA	50,583	46,039	46,184	56,890	54,310	-4.5%
4107	Medicare	11,830	10,767	10,801	13,310	12,700	-4.6%
4108	Life Insurance	1,796	1,569	1,428	1,870	1,320	-29.4%
4109	Health Insurance	350,500	325,333	260,673	345,000	308,000	-10.7%
4110	Cancer Insurance	2,080	1,817	1,862	2,170	2,080	-4.1%
4111	Workers Compensation	20,775	16,776	14,983	19,170	18,200	-5.1%
4112	Employee Assist. Prgm	410	339	359	410	400	-2.4%
4115	Unemploy. Insurance	274	507	1,264	500	2,550	410.0%
4116	Employee Pension	142,556	147,149	148,307	170,420	159,680	-6.3%
Personnel Services Total		1,429,529	1,286,127	1,298,015	1,527,470	1,434,870	-6.1%

42 Supplies

4200	Non-Inventory Parts	3,575	2,881	2,900	3,000	2,900	-3.3%
4201	Fuel	37,953	44,832	49,050	47,940	53,960	12.6%
4202	Minor Tools	5,280	6,031	9,900	10,200	6,700	-34.3%
4203	Office Supplies	3,024	3,052	2,700	2,700	2,700	0.0%
4204	Cleaning Supplies	1,596	1,584	1,550	1,400	1,550	10.7%
4205	Medical & Drug Supply	-	59	80	350	100	-71.4%
4207	Clothing Supplies	10,411	6,209	11,500	10,090	10,800	7.0%
4208	Postage	59	129	100	150	120	-20.0%
4209	Educational Supplies	1,342	274	310	500	450	-10.0%
4210	Photographic Supplies	117	-	-	90	70	-22.2%
4211	Periodicals & Supple.	-	500	750	1,050	750	-28.6%
4212	Mechanical Supplies	2,280	1,694	2,000	2,100	2,000	-4.8%
4213	Traffic Control Supplies	1,937	1,681	2,750	3,500	2,750	-21.4%
4214	Chemical Supplies	10,684	6,597	7,500	10,750	8,500	-20.9%
4218	Natural Gas	14,711,705	11,442,087	11,970,000	12,600,000	13,700,000	8.7%
4220	Supplies for Resale	1,210	723	350	1,000	450	-55.0%
4225	Safety Supplies	481	3,807	2,700	2,600	2,600	0.0%
Supplies Total		14,791,654	11,522,140	12,064,140	12,697,420	13,796,400	8.7%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Division 772 - Gas Distribution (continued)

43 Maintenance & Repairs

4301	Vehicle Repair	\$ 11,438	\$ 12,740	\$ 13,500	\$ 13,500	\$ 13,500	0.0%
4302	Office Equip. Repair	93	419	250	300	250	-16.7%
4303	Instr. & Appar. Repair	7,940	6,509	7,100	7,350	7,200	-2.0%
4304	Other Equipment Repair	19,204	21,199	20,000	20,000	20,000	0.0%
4305	Heating / A.C. Repair	-	-	250	550	300	-45.5%
4306	Building Repair & Maint.	47,902	4,574	3,750	3,500	3,750	7.1%
4307	Other Structures Repair	515	505	650	1,100	1,000	-9.1%
4308	Machines Tools Repair	418	1,955	1,000	1,250	1,000	-20.0%
4309	Radios Repair	2,882	1,566	1,500	1,500	1,500	0.0%
4314	Pumps & Motors	93	444	100	150	150	0.0%
4315	Utility Cuts	1,420	5,061	13,000	3,900	3,900	0.0%
4316	Minor Street Repair	-	-	500	1,000	600	-40.0%
4318	Gas Serv. Line Repairs	52,140	64,617	60,000	71,500	65,000	-9.1%
4319	Gas Main Line Repairs	138,907	65,764	80,000	101,000	80,000	-20.8%
4320	Gas Meter Repairs	35,287	37,389	27,500	32,750	32,750	0.0%
4321	Regulator Repair/Maint	12,937	37,469	25,550	37,300	37,300	0.0%
Maintenance & Repairs Total		331,176	260,211	254,650	296,650	268,200	-9.6%

44 Services

4401	Telephone	5,409	5,799	6,400	5,400	6,200	14.8%
4402	Medical Exams	1,095	1,620	1,500	1,500	1,500	0.0%
4403	Assoc. Dues/Subscript.	310	-	400	400	400	0.0%
4405	Travel & Training	14,882	12,724	20,150	22,750	22,710	-0.2%
4408	Legal Advertising	1,178	1,174	1,200	1,650	1,200	-27.3%
4409	Electric-Purchased	394	424	450	450	450	0.0%
4414	Clothing / Cleaning	1,950	1,425	1,750	2,000	1,900	-5.0%
4415	Special Services	790	1,331	950	1,000	1,000	0.0%
4417	Printing and Reprod.	7	810	450	500	450	-10.0%
4418	Contractual Services	16,751	17,638	2,000	4,000	2,000	-50.0%
4419	Professional Services	23,744	8,492	9,500	42,850	79,500	85.5%
4424	Equipment Rental	9,682	968	2,500	9,000	3,500	-61.1%
Services Total		76,192	52,405	47,250	91,500	120,810	32.0%

45 Sundry Charge

4505	Interest Exp- Deposits	17,047	17,038	511	16,000	-	-100.0%
Sundry Charge Total		17,047	17,038	511	16,000	-	-100.0%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2014

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Division 772 - Gas Distribution (continued)

46 Capital Outlay

4601	Motor Vehicles	\$ 2,815	\$ -	\$ 75,000	\$ 77,000	\$ 66,000	-14.3%
4605	Machinery & Tools	8,653	7,840	-	-	16,500	N/A
4607	Data Processing Equip.	-	11,506	-	-	-	N/A
4608	Instrument & Apparatus	-	-	13,100	14,250	20,000	40.4%
4621	Gas Service Lines	-	-	-	5,900	9,500	61.0%
4622	Gas Main Lines	-	-	-	22,500	21,500	-4.4%
4623	Gas Meters	-	-	20,000	20,600	20,000	-2.9%
4624	System Improvements	-	-	10,770	13,100	22,500	71.8%
4625	Regulators	-	-	5,500	6,400	6,400	0.0%

Capital Outlay Total		11,468	19,346	124,370	159,750	182,400	14.2%
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Total Gas Distribution		\$16,659,032	\$13,158,705	\$13,790,786	\$14,790,590	\$15,804,530	6.9%
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GAS EXPENSE TOTAL		\$19,624,436	\$16,201,692	\$16,826,885	\$17,854,000	\$18,908,000	5.9%
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GAS NET		\$ (247,781)	\$ (593,253)	\$ (171,923)	\$ (1,370,000)	\$ (220,000)	
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Gas

DIVISION: Gas Distribution

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Current PHMSA codes, Current Version of NFPA 54	\$ 750
4418	Contractual Services	Program and Technical Support	\$ 2,000
4419	Professional Services	Environmental Study	\$ 40,000
		Cathodic protection and DIMP support	11,750
		OQ testing and review	3,250
		GIS data link to reports	8,500
		Analysis for system expansion	10,500
		Field Services Tapping and Plugging	5,500
		Total	\$ 79,500
4424	Equipment Rental	Small excavator	\$ 750
		Roll Trailer for 4 inch plastic pipe	2,750
		Total	\$ 3,500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 44,100</u>
ACCOUNT DESCRIPTOIN:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>20-25-772-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Continue the vehicle replacement program by purchasing a 4 x 2 dump truck with a regular cab with bed. This will replace unit 772-003 which is a 1988 model.			

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 21,900</u>
ACCOUNT DESCRIPTOIN:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>20-25-772-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Continue the vehicle replacement program by purchasing a 4 x 2 pickup truck with a regular cab, an eight (8) foot bed with cover, and slide out.. This will replace unit 772-011.			

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 16,500</u>
ACCOUNT DESCRIPTOIN:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>20-25-772-4605</u>
DESCRIPTION OF ITEM OR PROJECT: Continue the equipment replacement program by purchasing a walk behind trencher which will replace a 1999 model.			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 20,000</u>
ACCOUNT DESCRIPTOIN:	<u>Instrument & Apparatus</u>	ACCOUNT NUMBER:	<u>20-25-772-4608</u>
DESCRIPTION OF ITEM OR PROJECT: Various small instruments including a gas leak detection device, a pipe locator, replacement modems for gas meters, and software/alarm.			

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 9,500</u>
ACCOUNT DESCRIPTOIN:	<u>Gas Service Lines</u>	ACCOUNT NUMBER:	<u>20-25-772-4621</u>
DESCRIPTION OF ITEM OR PROJECT: Twenty-five (25) double meter set valves and thirty (30) new service lines.			

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 21,500</u>
ACCOUNT DESCRIPTOIN:	<u>Gas Main Lines</u>	ACCOUNT NUMBER:	<u>20-25-772-4622</u>
DESCRIPTION OF ITEM OR PROJECT: Fifteen-hundred (1,500) feet of 2" pipe to close loop to Corydon master meter.			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2014**

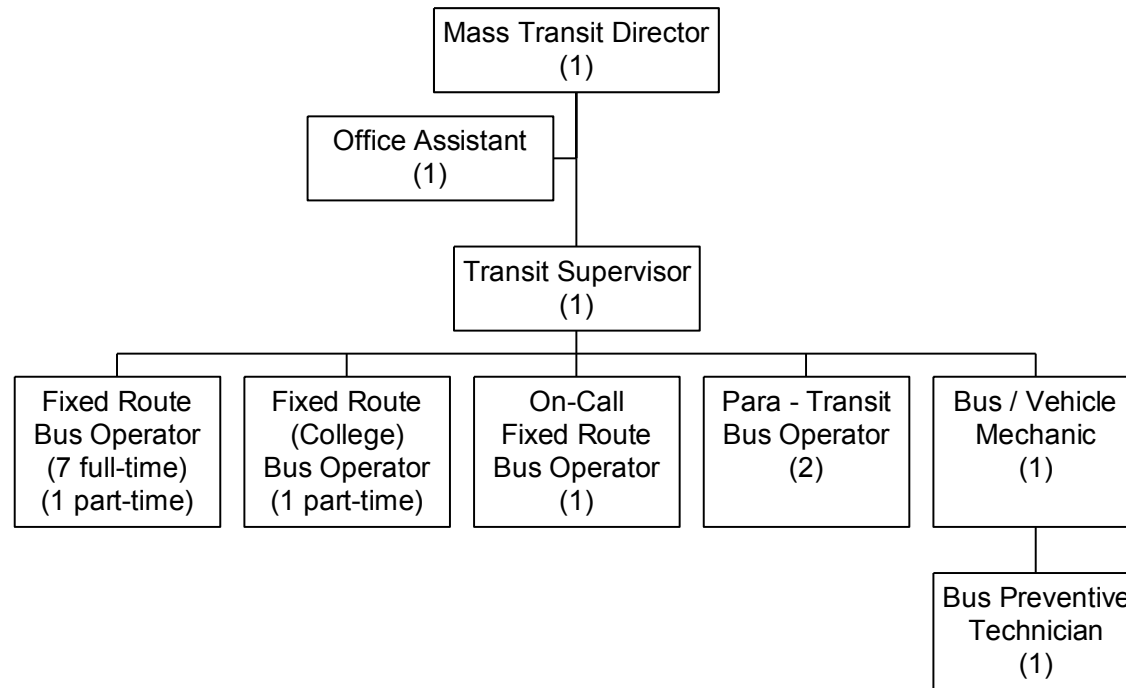
DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 20,000</u>
ACCOUNT DESCRIPTOIN:	<u>Gas Meters</u>	ACCOUNT NUMBER:	<u>20-25-772-4623</u>
DESCRIPTION OF ITEM OR PROJECT: Various commercial, industrial and residential gas meters. This will continue the meter replacement program to replace slow-running meters with more accurate meters.			

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 22,500</u>
ACCOUNT DESCRIPTOIN:	<u>System Improvements</u>	ACCOUNT NUMBER:	<u>20-25-772-4624</u>
DESCRIPTION OF ITEM OR PROJECT: Industrial upgrades, system upgrades, and open flow to South Industrial System.			

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 6,400</u>
ACCOUNT DESCRIPTOIN:	<u>Regulators</u>	ACCOUNT NUMBER:	<u>20-25-772-4625</u>
DESCRIPTION OF ITEM OR PROJECT: New regulators, mercury connectors, and modems.			

MASS TRANSIT



**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3200	Bus Fares	\$ 38,664	\$ 39,871	\$ 39,601	\$ 40,000	\$ 40,000	0.0%
Total Service Fees		38,664	39,871	39,601	40,000	40,000	0.0%
36 Sale of Property							
3622	Sale of Vehicles	-	7,311	-	-	-	N/A
Total Sale of Property		-	7,311	-	-	-	N/A
37 Other Revenue							
3700	Interest Income	208	167	140	-	-	N/A
3730	Insurance Recovery	4,515	1,977	2,454	-	-	N/A
3753	Federal Grant	715,222	676,033	672,777	958,000	792,000	-17.3%
3754	State Grant	52,460	33,794	29,881	46,000	34,000	-26.1%
3755	Transfer from General	552,200	629,000	702,000	564,000	547,000	-3.0%
3765	KY Fuel Tax Refund	3,415	6,527	5,684	4,000	4,000	0.0%
3799	Other	126	297	-	-	-	N/A
Total Other Revenue		1,328,146	1,347,795	1,412,936	1,572,000	1,377,000	-12.4%
TOTAL HART REVENUE		\$ 1,366,810	\$ 1,394,977	\$ 1,452,537	\$ 1,612,000	\$ 1,417,000	-12.1%

EXPENSE

Department 30 - Mass Transit
Division 015 - Mass Transit

41 Personnel Services

4101	Salaries - Supervision	\$ 108,886	\$ 111,975	\$ 114,190	\$ 113,050	\$ 116,610	3.1%
4102	Salaries - Clerical	25,128	25,870	26,263	26,110	26,910	3.1%
4103	Salaries - Operational	366,952	377,970	363,266	378,950	382,490	0.9%
4104	Salaries - Overtime	31,494	23,799	26,372	49,880	51,360	3.0%
4105	Salaries - Other	8,185	13,978	12,762	15,620	16,040	2.7%
4106	FICA	30,917	31,469	30,794	36,200	36,770	1.6%
4107	Medicare	7,231	7,360	7,202	8,470	8,600	1.5%
4108	Life Insurance	1,134	1,087	998	1,140	840	-26.3%
4109	Health Insurance	220,500	223,999	171,473	210,000	196,000	-6.7%
4110	Cancer Insurance	1,319	1,264	1,310	1,320	1,320	0.0%
4111	Workers Compensation	26,724	21,653	13,236	22,640	22,860	1.0%
4112	Employee Assist. Prgm	295	287	289	290	290	0.0%
4115	Unemploy. Insurance	172	347	833	320	1,730	440.6%
4116	Employee Pension	85,464	96,348	99,323	104,640	102,710	-1.8%
Personnel Services Total		914,401	937,406	868,311	968,630	964,530	-0.4%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Division 015 - Mass Transit (continued)

42 Supplies

4201	Fuel	\$ 88,492	\$ 105,902	\$ 106,062	\$ 128,120	\$ 116,670	-8.9%
4202	Minor Tools	1,493	1,852	2,000	2,000	2,000	0.0%
4203	Office Supplies	2,414	2,139	1,800	2,000	2,000	0.0%
4204	Cleaning Supplies	3,240	3,475	3,500	3,500	3,500	0.0%
4205	Medical & Drug Supply	171	59	100	150	150	0.0%
4207	Clothing Supplies	2,252	1,700	2,500	3,600	3,000	-16.7%
4208	Postage	188	217	200	200	220	10.0%
4209	Educational Supplies	-	-	200	300	300	0.0%
4210	Photographic Supplies	209	-	150	150	150	0.0%
Supplies Total		98,459	115,344	116,512	140,020	127,990	-8.6%

43 Maintenance & Repairs

4301	Vehicle Repair	68,939	56,560	65,000	65,000	65,000	0.0%
4302	Office Equip. Repair	38	14	100	200	100	-50.0%
4305	Heating / A.C. Repair	61	-	-	400	400	0.0%
4306	Building Repair & Maint	4,207	2,998	3,500	2,500	7,000	180.0%
4308	Machines Tools Repair	843	270	1,500	1,500	1,500	0.0%
4309	Radios Repair	1,428	678	800	1,100	1,100	0.0%
4312	Walks Drives Fences	-	-	-	500	-	-100.0%
Maintenance & Repairs Total		75,516	60,520	70,900	71,200	75,100	5.5%

44 Services

4401	Telephone	5,876	5,952	10,000	7,000	7,000	0.0%
4402	Medical Exams	1,498	1,124	1,200	1,200	1,200	0.0%
4403	Assoc. Dues/Subscript.	475	770	785	760	790	3.9%
4405	Travel & Training	2,963	758	3,500	4,540	5,130	13.0%
4408	Legal Advertising	191	-	-	2,000	2,000	0.0%
4409	Electric-Purchased	6,393	6,966	7,000	6,800	7,000	2.9%
4410	Natural Gas-Purchased	4,968	3,333	4,000	5,000	5,000	0.0%
4411	Other Utilities	1,783	1,870	2,000	1,800	2,000	11.1%
4414	Clothing / Cleaning	1,950	1,425	2,000	2,100	2,100	0.0%
4415	Special Services	3,559	786	14,500	14,500	14,800	2.1%
4417	Printing and Reprod.	156	689	800	1,000	1,000	0.0%
4418	Contractual Services	5,786	6,644	7,120	7,250	7,360	1.5%
4419	Professional Services	-	-	-	500	500	0.0%
4427	Handicap Services	498	-	-	500	500	0.0%
4444	Admin. / Account. Serv.	103,000	107,000	108,000	108,000	110,000	1.9%
4522	Audit Expense	959	964	980	900	1,000	11.1%
Services Total		140,055	138,281	161,885	163,850	167,380	2.2%

45 Sundry Charges

4501	Insurance Expense	22,590	21,639	23,800	23,800	24,000	0.8%
4555	Planning Grant	18,099	12,992	12,500	12,500	12,500	0.0%
Sundry Charges Total		40,689	34,631	36,300	36,300	36,500	0.6%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2014**

Account Number	Account Description	2011 Actual	2012 Actual	2013 Projection	2013 Budget	2014 Proposed Budget	% Change
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Division 015 - Mass Transit (continued)

46 Capital Outlay

4601	Motor Vehicles	\$ -	\$ 61,132	\$ 61,132	\$ 225,000	\$ -	-100.0%
4605	Machinery & Tools	-	3,860	-	-	-	N/A
4607	Data Processing Equip.	-	-	-	-	30,000	N/A
4617	Buildings	53,550	-	-	-	-	N/A
4624	System Improvements	2,753	4,978	7,000	7,000	15,500	121.4%
Capital Outlay Total		56,303	69,970	68,132	232,000	45,500	-80.4%

HART EXPENSE TOTAL	\$ 1,325,423	\$ 1,356,152	\$ 1,322,040	\$ 1,612,000	\$ 1,417,000	-12.1%
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HART NET	\$ 41,387	\$ 38,825	\$ 130,497	\$ -	\$ -	
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2014**

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)	130
		Total	\$ 790
4415	Special Services	Specialized Staff Retreat	\$ 10,000
		Passenger Appreciation Day	3,000
		Drug Screening - Random	800
		Blood Borne Pathogens	300
		Other	700
		Total	\$ 14,800
4418	Contractual Services	Septic Service	\$ 1,800
		Floor Mat Services	1,450
		Diagnostic Tool Update	1,300
		Commercial Radio	500
		Pest Control Services	450
		Software Maintenance	450
		Time Clock Maintenance	300
		Fire Protection	200
		Generator Maintenance Plan	650
		Fire Ext. Co.	260
		Total	\$ 7,360
4419	Professional Services	Other	\$ 500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2014**

DEPARTMENT: HART

DIVISION:	<u>HART</u>	TOTAL COST:	<u>\$ 30,000</u>
ACCOUNT DESCRIPTOIN:	<u>Data Processing Equipment</u>	ACCOUNT NUMBER:	<u>56-30-015-4607</u>
DESCRIPTION OF ITEM OR PROJECT: Replace outdated and obsolete camera system on the buses and paratransit vans. This will include three (3) cameras per fixed route and two (2) per paratransit van. There would be a total of 26 cameras and an USB card reader. Eighty (80) percent of the costs will be federal funds, ten (10) percent State, and Kentucky toll credits will be used for the balance.			

DIVISION:	<u>HART</u>	TOTAL COST:	<u>\$ 8,000</u>
ACCOUNT DESCRIPTOIN:	<u>System Improvements</u>	ACCOUNT NUMBER:	<u>56-30-015-4624</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase four (4) heavy duty, air ride replacement bus driver seats. Eighty (80) percent of the costs will be federal funds, ten (10) percent State, and Kentucky toll credits will be used for the balance.			

DIVISION:	<u>HART</u>	TOTAL COST:	<u>\$ 7,500</u>
ACCOUNT DESCRIPTOIN:	<u>System Improvements</u>	ACCOUNT NUMBER:	<u>56-30-015-4624</u>
DESCRIPTION OF ITEM OR PROJECT: Continue the FTA required Transportation Enhancement projects by purchasing additional bus benches. Eighty (80) percent of the costs will be federal funds, ten (10) percent State, and Kentucky toll credits will be used for the balance.			



SECTION D

OTHER INFORMATION

CAPITAL EXPENDITURES BY CLASSIFICATION AND FUND
Fiscal 2014

	General	Gas	Construction	HART	Sanitation	911	Total
4601 Vehicles	\$ 223,670	\$ 66,000			\$ 125,000		\$ 414,670
4603 Office Equipment	10,000						10,000
4605 Machinery	10,500	16,500					27,000
4607 Data Proc. Equip.	90,950			\$ 30,000		\$ 26,300	147,250
4608 Instr. & Apparatus		20,000					20,000
4612 Streets			\$ 2,466,000				2,466,000
4621 Gas Service Lines		9,500					9,500
4622 Gas Main Lines		21,500					21,500
4623 Gas Meters		20,000					20,000
4624 System Improve.		22,500		7,500			30,000
4625 Gas Regulators		6,400					6,400
4627 Bus Parts				8,000			8,000
4628 Park Improvement	125,700						125,700
4650 Riverfront Impr.			1,100,000				1,100,000
	\$ 460,820	\$ 182,400	\$ 3,566,000	\$ 45,500	\$ 125,000	\$ 26,300	\$ 4,406,020

City of Henderson, KY

Recap of all Capital Projects

General Fund Capital

<u>Division Number</u>				
10-10-377	Engineering	Document Scanner/Copier	\$	12,950
10-15-122	Information Technology	Network backup appliance	\$	24,000
10-15-122	Information Technology	12 Personal Computers with Accessories		14,400
10-15-122	Information Technology	6 Personal Computers for Police Department		9,600
				48,000
10-20-232	Fire	Vehicle		22,000
10-20-232	Fire	Software for MDTs		30,000
10-20-232	Fire	Thermal Imaging Camera		10,500
				62,500
10-35-351	Parks	East Side Park		80,700
10-35-351	Parks	Skate Park Equipment for Atkinson Park		45,000
				125,700
10-40-231	Police	3 - Marked Police Vehicles		116,850
10-40-231	Police	2 - Unmarked Police Vehicles		49,820
10-40-231	Police	Copier		10,000
				176,670
10-45-342	Public Way Improvement	3/4-ton Service Truck		35,000
Total General Fund			\$	460,820

Gas Fund Capital

<u>Division Number</u>				
20-25-772	Gas Distribution	Dump Truck	\$	44,100
20-25-772	Gas Distribution	Pickup Truck		21,900
20-25-772	Gas Distribution	Trencher		16,500
20-25-772	Gas Distribution	Various Instruments & Apparatus		20,000
20-25-772	Gas Distribution	Gas Service Lines		9,500
20-25-772	Gas Distribution	Gas Main Lines		21,500
20-25-772	Gas Distribution	Gas Meters		20,000
20-25-772	Gas Distribution	System Enhancements		22,500
20-25-772	Gas Distribution	Gas Regulators		6,400
			\$	182,400
Total Gas Fund			\$	182,400

City of Henderson, KY

Recap of all Capital Projects

Construction Fund Capital

Division Number			
51-90-298 City Manager	Streets - North Green River Road	\$ 1,635,000	
	Streets - Safe Routes to School	213,000	
	Streets - Second Street	418,000	
	Streets - Bike Way	200,000	
	Riverfront Improvements	1,100,000	\$ 3,566,000
	(Funded by Federal Transportation Authority)		
	Total Construction Fund		<u><u>\$ 3,566,000</u></u>

HART Capital

Division Number			
56-30-015 Mass Transit	Camera system for buses and vans	\$ 30,000	
	Benches	7,500	
	Heavy-duty bus seats	8,000	\$ 45,500
	Total HART Fund		<u><u>\$ 45,500</u></u>

Sanitation Fund Capital

Division Number			
57-45-344 Sanitation	16 Cubic Yard Garbage Truck	\$ 125,000	
	Total Sanitation Fund		<u><u>\$ 125,000</u></u>

911 Fund Capital

Division Number			
58-40-018 911	InterAct CAD Software	\$ 26,300	
	Total 911 Fund		<u><u>\$ 26,300</u></u>

GRAND TOTAL - ALL FUNDS	<u><u>\$ 4,406,020</u></u>
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City of Henderson, KY
Vehicles and Heavy Equipment -
Five Year Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					2014	2015	2016	2017	2018 or after
							Excellent	Good	Fair	Poor	Inoperable					
<u>Human Resources</u>																
124-220	Jeep	Cherokee	1998	152,849					X			\$	24,000			
<u>Community Development</u>																
233-003	Chevrolet	Impala	2005	35,038			X									\$ 18,000
<u>Codes</u>																
233-001	Ford	Taurus	1997	69,010					X				\$	18,000		
233-002	Ford	Taurus	1998	74,957					X			\$	18,000			
233-003	Chevrolet	Impala	2005	35,012				X								\$ 18,000
233-005	Chevrolet	Impala	2007	58,781				X								\$ 18,000
233-154	Chevrolet	Impala	2009	18,455			X									\$ 18,000
<u>Engineering</u>																
377-001	Ford	Taurus	2005	36,092				X								\$ 18,000
377-236	Ford	F-150	2013	301			X									\$ 25,000
<u>Finance</u>																
121-001	Chevrolet	Malibu	2003	36,627				X								\$ 18,000
121-002	Ford	Taurus	1999	50,666				X				\$	18,000			
121-003	Chevrolet	Malibu	2001	16,342				X							\$ 18,000	
121-193	Chevrolet	Impala	2011	9,718			X									\$ 18,000
<u>Accounting</u>																
123-002	Ford	Ranger	2004	61,452					X						\$ 13,000	
123-004	Ford	Ranger	2006	54,282					X							\$ 13,000
123-007	Ford	Ranger	2006	74,241					X							\$ 13,000
123-009	Ford	Ranger	2007	70,625					X							\$ 13,000
123-013	Chevrolet	S - 10	2001	101,377						X		\$	13,000			
123-121	Ford	Ranger	2008	49,289				X								\$ 13,000
123-156	Ford	Ranger	2009	12,386			X									\$ 13,000
123-201	Ford	Ranger	1996	54,205					X					\$ 13,000		
123-238	Ford	F-150	2013	264			X									\$ 13,000
123-235	Ford	F-150	2013	1,254			X									\$ 13,000

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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					2014	2015	2016	2017	2018 or after
							Excellent	Good	Fair	Poor	Inoperable					
<u>Fire</u>																
232-002	E-One	Pumper	1999	25,148	5,787			X								\$ 345,000
232-005	Ford	Explorer	2005	58,705				X								\$ 30,000
232-006	Ford	Crown Vic	2001	82,390						X		\$ 22,000				
232-009	Ford	F-350	2006	10,826			X									\$ 35,000
232-010	Ford	Rescue	1996	51,674					X			\$ 100,000				
232-012	Smeal	Aerial	1996	45,841	1,352	B			X			\$ 370,000	\$ 370,000	\$ 370,000		
232-013	Trailer	16' Utility	2005	N/A			X									\$ 15,000
232-014	Pierce	Pumper	2005	56,542	5,007			X								\$ 345,000
232-016	E-One	Pumper	1999	77,677	7,659	B			X					\$ 115,000		\$ 230,000
232-017	Trailer	Roadmaster	2006	N/A			X									\$ 25,000
232-019	Hackney	Rescue	2004	52,543	5,238			X								\$ 350,000
232-024	E-One	Pumper	1999	2,056	7,707	B				X		\$ 115,000	\$ 115,000	\$ 115,000		
232-114	Ford	F-250	2008	23,466			X									\$ 25,000
232-190	Sutpen	Pumper	2010	13,656			X									\$ 345,000
232-200	Ford	Taurus	2011	11,484			X									\$ 36,000
232-233	Ford	Explorer	2013	101			X									\$ 30,000
<u>Parks</u>																
451-001	Ford	F-350	1997	74,694						X		\$ 35,000				
451-002	Ford	F-150	2006	70,390				X								\$ 20,000
451-007	John Deere	Tractor	2007		1,593			X								\$ 25,000
451-010	Ford	F-150	2007	47,815				X								\$ 20,000
451-011	Chevrolet	Silverado	2002	105,672					X				\$ 20,000			
451-012	Ford	F-350	2006	14,394				X								\$ 25,000
451-112	Vermeer	Stump Cutter	2007		170		X									\$ 20,000
451-124	Ford	F-150	2008	44,800				X								\$ 20,000
451-165	Ford	F-150	2010	36,868				X								\$ 20,000
451-177	John Deere	Tractor	2010		406		X									\$ 20,000
451-184	Chevrolet	Venture	2003	69,885						X		\$ 18,000				
451-192	Ford	Backhoe	1984		7,039	A				X						
451-204	Ford	F-150	2011	21,556			X									\$ 20,000
451-217	John Deere	Tractor	2012		406		X									\$ 21,000
451-218	John Deere	Tractor	1987		5,530				X				\$ 21,000			
<u>Golf</u>																
452-129	Ford	F-150	1986	53,448						X		\$ 18,000				
452-217	John Deere	Tractor	2013		88		X									\$ 21,000
<u>Recreation</u>																
456-003	Chevrolet	Malibu	2001	59,166				X						\$ 18,000		
456-120	Ford	Ranger	2008	26,514				X								\$ 13,000

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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					2014	2015	2016	2017	2018 or after
							Excellent	Good	Fair	Poor	Inoperable					
Police																
231-002	Mitsubishi		2000	140,035		A				X						
231-004	Ford	Crown Vic	1998	130,048					X			\$ 38,950				
231-007	Ford	Crown Vic	1999	118,455					X			\$ 38,950				
231-011	Hyundai	Go-4	2003	32,800						X			\$ 20,000			
231-012	Boston	Whaler	2006	47hr				X								\$ 65,000
231-015	Ford	Crown Vic	2001	96,985					X			\$ 38,950				
231-019	Toyota	Pick Up	1996	124,050		A				X						
231-020	Ford	F-350 Van	1989	11,795					X			\$ 24,000				
231-021	Dodge	Viper	2006	5,668		A	X									
231-030	Ford	Crown Vic	2004	73,285				X				\$ 39,000				
231-031	Ford	Crown Vic	2004	60,537				X				\$ 39,000				
231-033	Dodge	Van	1999	147,608						X		\$ 24,000				
231-041	Dodge	Van	1999	83,970					X				\$ 24,000			
231-048	Ford	Crown Vic	2006	65,873				X					\$ 39,000			
231-053	Ford	Crown Vic	2006	94,380					X				\$ 39,000			
231-071	Jeep	Cherokee	2001	117,681						X		\$ 24,910				
231-072	Jeep	Cherokee	2001	82,634						X		\$ 24,910				
231-085	Ford	Crown Vic	2003	94,247					X				\$ 39,000			
231-086	Ford	Crown Vic	2003	100,307					X					\$ 39,000		
231-087	Ford	Crown Vic	2003	96,923					X					\$ 39,000		
231-089	Ford	Crown Vic	2006	74,319				X								\$ 39,000
231-090	Ford	Crown Vic	2006	61,761				X								\$ 39,000
231-091	Ford	Crown Vic	2006	86,751				X								\$ 39,000
231-092	Ford	Crown Vic	2006	81,978				X								\$ 39,000
231-093	Ford	Crown Vic	2006	53,222				X								\$ 39,000
231-094	Ford	Crown Vic	2006	57,895				X								\$ 39,000
231-095	Ford	Crown Vic	2006	109,392					X						\$ 39,000	
231-096	Ford	Crown Vic	2006	100,705					X						\$ 39,000	
231-097	Ford	Crown Vic	2006	61,551				X								\$ 39,000
231-098	Ford	Crown Vic	2006	54,218				X								\$ 39,000
231-099	Ford	Crown Vic	2006	58,986				X								\$ 39,000
231-110	Ford	Pick Up	2002	151,558		A				X						
231-130	Ford	Crown Vic	2008	49,900				X								\$ 39,000
231-141	Ford	F-150 Pickup	2003	136,305		A			X							
231-147	Ford	Crown Vic	2009	33,776				X								\$ 39,000
231-148	Ford	Crown Vic	2009	12,581				X								\$ 39,000
231-149	Ford	Crown Vic	2009	43,003				X								\$ 39,000
231-150	Ford	Crown Vic	2009	37,570				X								\$ 39,000
231-151	Ford	Crown Vic	2009	33,939				X								\$ 39,000
231-162	Ford	Pick Up	2010	5,663			X									\$ 39,000
231-166	Ford	Crown Vic	2010	21,259				X								\$ 39,000
231-167	Ford	Crown Vic	2010	25,711				X								\$ 39,000

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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					2014	2015	2016	2017	2018 or after
							Excellent	Good	Fair	Poor	Inoperable					
231-168	Ford	Crown Vic	2010	38,203				X								\$ 39,000
231-169	Ford	Crown Vic	2010	36,693				X								\$ 39,000
231-170	Ford	Crown Vic	2010	16,759				X								\$ 39,000
231-171	Ford	Taurus	2002	110,997		A			X							
231-181	Ford	Crown Vic	2010	6,613			X									\$ 39,000
231-182	Ford	Crown Vic	2010	26,126			X									\$ 39,000
231-194	Ford	Taurus	2011	8,956			X									\$ 39,000
231-195	Chevrolet	Caprice	2011	14,283			X									\$ 39,000
231-196	Chevrolet	Caprice	2011	17,979			X									\$ 39,000
231-221	Chevrolet	Caprice	2012	3,001			X									\$ 39,000
231-222	Chevrolet	Caprice	2012	1,598			X									\$ 39,000
231-223	Chevrolet	Caprice	2012	1,583			X									\$ 39,000
231-224	Chevrolet	Caprice	2012	1,438			X									\$ 39,000
231-225	Chevrolet	Caprice	2012	1,081			X									\$ 39,000
231-226	Chevrolet	Caprice	2012	768			X									\$ 39,000
231-228	Ford	Taurus	2013	12			X									\$ 39,000
231-229	Ford	Taurus	2013	65			X									\$ 39,000
231-230	Ford	Taurus	2013	136			X									\$ 39,000
231-231	Ford	Taurus	2013	650			X									\$ 39,000
<u>Municipal Facilities</u>																
014-006	Ford	F250/SB	1997	92,140					X			\$	35,000			
014-007	Ford	Bucket	2004	7,094				X								\$ 65,000
014-104	Ford	F-250	2008	44,657				X								\$ 40,000
014-132	Ford	F-250	2008	35,549				X								\$ 40,000
014-199	Ford	F-150	2011	3,983			X									\$ 25,000
<u>Traffic Control</u>																
234-005	Ford	Flush	1992	19,557	221					X			\$	200,000		
234-007	Ford	F-350	2001	49,541					X						\$	45,000
234-009	Giant	Vac	2005		673				X							\$ 35,000
234-010	Big-T	Vac	1999		1,474					X		\$	35,000			
234-011	Dodge	One Ton Dump	1999	101,907	A					X						
234-014	Ford	Dump	1990	18,937						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	72,279				X								\$ 150,000
234-018	Ford	F-250	2003	170,820						X		\$	35,000			
234-026	Chipper	Woodchuck	1990		2,390					X			\$	30,000		
234-101	Sterling	Sweeper	2007	45,996				X								\$ 160,000
234-106	Ford	F-250	2008	55,123				X								\$ 40,000
234-131	Freighliner		2008	4,042			X									\$ 95,000
234-133	Ford	F-250	2008	39,418				X								\$ 25,000
234-232	Ford	F-450	2013	2,077			X									\$ 50,000

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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					2014	2015	2016	2017	2018 or after
							Excellent	Good	Fair	Poor	Inoperable					
<u>P.W. Impr.</u>																
342-001	GMC	Dump	2004	21,791												\$ 120,000
342-007	Case	Backhoe	2006		2,228			X								\$ 80,000
342-009	Ford	Dump	1989	78,516		A										
342-010	Ford	Dump	1996	73,489					X							\$ 120,000
342-012	Ford	F-250	1997	88,999						X		\$ 35,000				
342-018	GMC	Dump	1992	84,539						X				\$ 120,000		
342-022	Ford	F-250	2004	80,297					X							\$ 35,000
342-023	GMC	Dump	1999	77,979						X						\$ 120,000
342-024	Ford	Dump	1989	128,612						X						\$ 120,000
342-026	Case	boom mower	1998		428					X			\$ 35,000			
342-027	Ford	Ranger	1996	117,478						X		\$ 13,000				
342-033	Caterpillar	Roller	2003		483			X								\$ 40,000
342-034	PSI	Grader	2003		1,006				X							\$ 75,000
342-035	New Holland	Loader	2004		2,183				X							\$ 135,000
342-036	Gehl	Loader	2004		749			X								\$ 50,000
342-057	Ford	Dump	1988	44,851						X			\$ 120,000			
234-058	Dodge	Ram2500	1999	116,715						X		\$ 35,000				
342-059	Air	Compressor			848					X				\$ 25,000		
342-063	Case	Loader	1990		1,976				X							\$ 100,000
342-105	Ford	F-250	2008	45,895				X								\$ 35,000
342-109	Ford	F-250	2008	40,050				X								\$ 35,000
342-113	Eager Beaver	Trailer	2006	N/A				X								\$ 30,000
342-117	Dodge	2500	2008	29,747				X								\$ 27,000
342-118	Chevrolet	Blazer	2003	84,433					X					\$ 27,000		
342-125	Freightliner	Dump	2007	10,121				X								\$ 125,000
342-136	John Deere	Tractor	2008		1,071			X								\$ 75,000
N/A	Brine	Marker System	2007	N/A				X								\$ 20,000
342-173	Case	Backhoe	2009		670		X									\$ 80,000
342-185	C P	Air Compressor			1,325				X							\$ 25,000
342-189	Freightliner	Dump	2011	4,537			X									\$ 125,000
342-207	Case	Loader	2011		146		X									\$ 125,000
342-215	Case	mini exc	2012		93		X									\$ 50,000
<u>Garage</u>																
366-001	Chevrolet	C350	1999	128,233					X					\$ 30,000		
366-002	Ford	F250	2006	33,794				X								\$ 25,000
366-004	Ford	F350	2006	136,452					X				\$ 30,000			
366-008	GMC		1997	63,735						X		\$ 30,000				
366-012	Ford	F-150	2007	15,559				X								\$ 25,000
366-013	Ford	F-150	2007	14,101				X								\$ 25,000
366-123	Ford	F-150	2008	35,665				X								\$ 25,000
Total General Fund												\$ 223,670	\$ 1,111,000	\$ 1,095,000	\$ 1,052,000	\$ 6,284,000

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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					2014	2015	2016	2017	2018 or after
							Excellent	Good	Fair	Poor	Inoperable					
Gas Administration																
771-004	Chevrolet	Impala	2006	47,638				X						\$	21,000	
771-155	Chevrolet	Impala	2009	39,603				X								\$ 18,000
Gas Distribution																
772-003	Ford	Dump Truck	1988	37,880						X		\$	44,100			
772-006	Ford	F-350	2004	19,475				X							\$	35,000
772-010	Ditchwitch	RT40 Trencher	2004		2,261				X			\$	42,500			
772-011	Ford	Freestar Van	2006	106,904					X			\$	21,900			
772-012	Ford	F-350	2004	44,767					X				\$	55,950		
772-013	Chevrolet	Silverado	2001	117,575		A				X						
772-014	Freightliner	Dump Truck	2002	32,954				X								\$ 55,000
772-018	Ford	F-250	2005	99,456		A			X							
772-019	Ford	F-350SD	2006	43,665		A			X							
772-020	Ford	Freestar Van	2006	72,484					X				\$	22,500		
772-027	Caterpillar	Backhoe	1997		5,375	A				X						
772-033	Ditchwitch	RT40 Trencher	2006		1,146			X					\$	50,000		
772-040	Ditchwitch	walk behind	2000		265					X		\$	16,500			
772-043	Dodge	Ram 3500	2001	72,626		A				X						
772-046	Pushing machine		1999		682				X			\$	10,000			
772-108	Ford	F-150	2007	54,970				X				\$	25,000			
772-116	Case	Backhoe	2007		2,029			X								\$ 80,000
772-126	Ford	F-350	2008	27,111				X							\$	40,000
772-140	Ditchwitch		2008		833			X								\$ 52,000
772-144	Forklift		2000		1,053			X								\$ 10,000
772-145	Ford	F150	2009	48,012				X							\$	25,000
772-157	Chevrolet	Impala	2004	84,548						X		\$	19,500			
772-160	Dodge	Caravan	2009	20,496				X					\$	25,000		
772-178	Ford	F-150	2010	26,786				X							\$	25,000
772-179	Dodge	Caravan	2010	21,085				X							\$	25,000
772-180	Ford	F-150	2010	34,181			X									\$ 25,000
772-183	Ford	F-150	2011	19,070				X								\$ 22,500
772-187	Boreing machine				250			X								\$ 65,000
772-197	Vermeer	Mighty Mole	2011		91		X									\$ 55,000
772-234	Ford	F-150	2013	1,428			X									\$ 25,000
772-237	Chevrolet	C3500	2013	200			X									\$ 35,000
Total Gas Fund												\$ 82,500	\$ 152,950	\$ 118,500	\$ 150,000	\$ 442,500

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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					2014	2015	2016	2017	2018 or after
							Excellent	Good	Fair	Poor	Inoperable					
<u>HART</u>																
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		A					X					
015-031	Ford	Van	2001	154,756		A				X						
015-032	Blue Bird	Bus	2002	227,776						X		\$ 110,000				
015-033	Supreme	Bus	2004	168,302						X			\$ 46,000			
015-034	Ford	Cutaway	2006	105,457		A				X						
015-035	Ford	Cutaway	2006	109,623					X			\$ 65,000				
015-036	Champion	Defender	2009	27,193					X			\$ 65,000				\$ 46,000
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						\$ 99,000		
015-041	Startrans	Senator	2012				X								\$ 65,000	
015-042	Startrans	Senator	2012				X								\$ 65,000	
015-127	Ford	F-150	2008	7,547				X							\$ 99,000	
015-128	Ford	F-150	2008	5,034				X							\$ 15,000	
Total HART Fund												\$ -	\$ 240,000	\$ 46,000	\$ 315,000	\$ 428,000
<u>Cemetery</u>																
453-002	Ford	F-150	2007	28,025				X								\$ 25,000
453-003	John Deere	Backhoe	2003		2,297			X							\$ 50,000	
453-007	Ford	F-350	1991	71,817						X		\$ 35,000				
453-137	Ford	F-350	2008	19,979				X								\$ 30,000
453-172	John Deere	Backhoe	2009		685		X								\$ 50,000	
453-203	Ford	F-150	2011	5,865			X								\$ 25,000	
453-241	Chevrolet	c3500	2013	new			X								\$ 35,000	
Total Cemetery Fund												\$ -	\$ 35,000	\$ -	\$ -	\$ 215,000
<u>Sanitation Collections</u>																
344-002	Sterling	SC8000	2004	94,393						X					\$ 125,000	
344-004	Sterling	Roll-off	2001	18,089					X						\$ 68,000	
344-005	Sterling	SC7000	2002	97,230						X					\$ 125,000	
344-006	Ford	C7000	1996	66,581						X			\$ 125,000			
344-010	Sterling	Cargo	2003	104,385						X		\$ 125,000				
344-102	Freightliner	FC-80	2007	35,496					X						\$ 125,000	
344-176	Freightliner		2010	32,737			X								\$ 125,000	
344-188	Freightliner		2011	20,730			X								\$ 125,000	
344-244	Freightliner		2013	826			X								\$ 125,000	

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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					2014	2015	2016	2017	2018 or after	
							Excellent	Good	Fair	Poor	Inoperable						
Landfill																	
345-006	Caterpillar	D-6	1986		21,182	C				X						\$ 345,000	
345-007	Ford	Flush	1986	41,275								X					
345-014	Caterpillar	Scraper	1992		4,708					X							\$ 475,000
345-016	Kubota	Tractor	2003		1,003					X							\$ 25,000
345-118	Chevy	Blazer	2003	96,848								X		\$ 30,000			
345-135	Ford	F-250	1998	117,033							X					\$ 25,000	
345-174	Caterpillar	416B	1996		2,983						X					\$ 85,000	
345-208	Ford	Ranger	2006	52,404							X					\$ 25,000	
345-211	Ford	F-150	1998	134,336							X			\$ 25,000			
345-227	Caterpillar	953D	2012		567		X									\$ 222,000	
Total Sanitation Fund												\$ 125,000	\$ 30,000	\$ 125,000	\$ 25,000	\$ 2,020,000	
Grand Total												\$ 431,170	\$ 1,568,950	\$ 1,384,500	\$ 1,542,000	\$ 9,389,500	

Notes:

A - Reserve vehicle or equipment and not scheduled to be replaced

B - Will be a lease purchase within the next four years

C - Will be replaced by unit 234-005

Glossary of Terms

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

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

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

Ad Valorem (Property) Tax - Tax levied on the assessed value of real and personal property.

Allocation - A sum of money set aside for a specific purpose.

Appropriation - A general term used to denote the amount authorized in the budget for expenditure by a department or division.

Assessed Valuation - Appraised value of property adjusted by a classification factor, to determine the basis for distributing the tax burden to property owners.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget - Management of the financial plan with the objective of ensuring that expenditures do not exceed revenues.

Bond - A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which payment of the original investment plus interest is guaranteed by a specified future date.

Bond Rating - A system of appraising and rating the investment value of individual bond issues.

Budget - A financial plan for a specific period of time (fiscal year) incorporating an estimate of planned expenditures and financing sources.

Budget Amendment - A legal procedure utilized by the City staff and City Commission to revise a budget appropriation during the fiscal year.

Budget Calendar - The schedule of key dates which the City staff follows in the preparation, adoption, and administration of the budget.

Budget Control - The control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within limitations of available appropriations and revenues.

Budget Document - The official publication prepared by the City Manager which presents the proposed budget to the citizens and governing body. The budget document is also available on the City's website at www.cityofhendersonky.org

Budget Message - A general discussion of the proposed budget presented in writing as part of the budget document. The transmittal letter explains the current budget issues compared to the background of financial experiences in recent years and present recommendations made by the City Manager.

Budget Ordinance - The official enactment by the Mayor and City Commission legally authorizing City officials to obligate and expend resources.

Budgeted Positions - The number of positions scheduled for a department. However, the number of staff on board may vary from the budgeted position level because of employee terminations, delays in hiring, or other authorized changes in position or staff levels.

Capital Assets - Property and equipment with a unit value of \$5,000 or more (depending on asset classification) and an estimated useful life of five years or more.

Capital Budget - A financial plan of proposed capital expenditures and the means of financing them.

Capital Expenditures - A capital expenditure is a purchase of any item over a specified amount depending upon the type asset (i.e., small tools, vehicles, and infrastructure) with a useful life of five years or more. Items purchased meeting the criteria are tracked in the asset management system.

Cash Basis - A basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Cash Flow - A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

CDBG - Community Development Block Grant – a federally funded program designed to assist low-income residents.

Compensated Absences - City employees are granted vacation and sick leave in varying amounts. The City records vested vacation and sick leave benefits as earned in the accounting records for GAAP basis only.

Comprehensive Plan - A long-term plan to control and direct the use and development of property in the City. It is also used to make strategic decisions regarding the water and sewage lines, infrastructure, and roads.

Consumer Price Index - A statistical description of price levels provided by the U. S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Debt Limit - A maximum amount of debt that can be legally incurred.

Debt Service Fund - A governmental fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Department - An administrative segment of the City that indicates management responsibility for an operation or a group of related activities within a functional area. Departments are the basic units of the budget.

Depreciation – The expensing of the cost of a capital asset over the estimated useful life of a capital asset. Only used in enterprise funds.

Designated Contingency - Funds set aside for a specific purpose by the City Commission to be used as needed.

Disbursement - Payment for goods or services received which results in a decrease in net financial resources; also referred to as expenditure.

EDA – Abbreviation for Economic Development Administration

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

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

ERF - Abbreviation for Environmental Remediation Fee.

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

FAA - Abbreviation for Federal Aviation Administration.

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

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

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

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

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

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

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

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from taxes but is backed by the full faith and credit of the City.

GIS - Abbreviation for Geographic Information System.

Governmental Funds - An accounting entity used to account for operations that rely mostly on current assets and current liabilities. Governmental funds include the General Fund, Special Revenue Funds, Capital Projects Fund, and the Debt Service Fund.

Governmental Service Charge - Expense for payment to another fund for services provided.

Grants - Contributions by another government or other organization to support a particular function.

HUD - Housing and Urban Development – a federally funded program that assists low income families in attaining decent, safe, and sanitary housing.

Infrastructure - The physical assets or foundation of the City, including parks, sidewalks, culverts, bridges, drainage, and street system. This term is also frequently used to describe specifically the City's street and drainage system.

Interfund Transfer - Contributions and operating transfers to another fund of the City.

Intergovernmental Revenue – Revenue received from other governments or local agencies.

Internal Service Fund - An accounting entity used to account for operations that provide services to City departments at cost. Like enterprise funds, internal service funds belong to the “proprietary” group of funds. The City's health insurance operations are accounted for through the use of an internal service fund.

Licenses & Permits - Fees collected for the issuance of licenses and permits such as building permits.

KIA – Abbreviation for Kentucky Infrastructure Authority

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

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

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

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

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

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

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

PEAK – Abbreviation for Public Energy Authority of Kentucky

PVA – Property Valuation Administrator

Penalties & Interest - Fees collected for delinquent payments.

Personal Property - Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks and taxable bonds).

Personal Services - Expenses for salaries, wages, overtime, the City's contribution to FICA, workers compensation, health/life insurance, and employee retirement benefits.

Proprietary Funds - Accounting entities to account for operations similar to a private enterprise with a balance sheet that incorporates long-term debt obligations, assets and liabilities, and depreciation. Enterprise funds and internal service funds are "proprietary" funds.

Real Property - Immobile property such as land, natural resources above and below the ground, and buildings and fixed improvements to land.

Refunding Bond - A certificate of debt issued by a government, which is used to pay the principal and interest on existing debt.

Restricted Fund Balance - A designation used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

Restitution - An act to make good or give an equivalent for any loss, damage, or injury.

Revenue - Funds that the City receives as income. It includes such items as taxes, license fees, service charges, fines, penalties, and grants.

Revenue Bond - Bonds whose principal and interest are payable from pledged revenue sources, and are not legally backed by the full faith and credit of the City.

Special Revenue Fund - A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose such as the Public Works Fund, CDBG, Cemetery, etc.

Tax Exemption - Immunity from the obligation of paying taxes in whole or in part.

Vehicle Property Tax - Taxes levied on vehicles designed primarily for use upon public roads.