

CITY OF HENDERSON, KENTUCKY FISCAL 2016 BUDGET



Betty Smithhart, Photographer



SECTION A

INTRODUCTION

City of Henderson, Kentucky

Fiscal 2016 Budget

Mayor

Steve Austin

City Commissioners

Jan M. Hite

Jesse L. Johnston, IV

Robert M. (Robby) Mills

X R. Royster, III

City Manager

Russell R. Sights

Assistant City Manager

William L. Newman, Jr.

Finance Director

Robert Gunter

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Steve Austin, Mayor

Commissioners:

Jan M. Hite

Jesse L. Johnston IV

Robert M. Mills

X Robert Royster, III

The City of Henderson

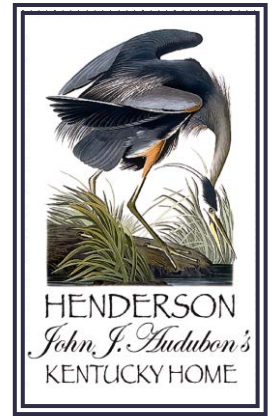
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Henderson, Kentucky 42419-0716

Russell R. Sights, City Manager

William L. Newman, Jr., Assistant City Manager

Dawn S. Kelsey, City Attorney

Carolyn Williams, City Clerk



May 12, 2015

Mayor Steve Austin
Commissioner Jan M. Hite
Commissioner Jesse L. Johnston, IV
Commissioner Robert M. Mills
Commissioner X R. Royster, III

Board Members:

RE: Executive Summary – Fiscal 2016 Operating Budget

I am pleased to submit to you the fiscal year 2016 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 \$81,075,000 which is a decrease of \$12,617,000 from the total fiscal 2015 budget of \$93,692,000. Most of the decrease is in the Construction Fund which is down \$8,418,000 from last year with most of the decrease due to the municipal bonds that were issued on behalf of Henderson Water Utility last year. There also a decrease in the new public works building and emergency communication equipment appropriations.

The total fund balance reflected in the audit on June 30, 2014 for the General Fund was approximately \$10,826,000. The Finance Director has projected that the current fiscal year will conclude with General Fund expenses exceeding current revenue by \$876,000. With this projection, the fund balance for the General Fund should be approximately \$9,950,000 as of June 30, 2015.

I am recommending that \$3,800,000 or 38.0% of the fund balance be re-appropriated in the fiscal 2016 budget. This will still allow the City to maintain adequate reserves for the future.



There are four major sections of the budget document: Introduction, Financial Information, Departmental Budgets, and Other Information. Each department or fund is shown in a separate tab in Section C: Departmental Budgets. The City of Henderson received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the sixth time for the fiscal year 2015 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 2016 budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. The Finance Director and staff and all Department Directors are recognized for their contributions to this effort.

Short Term Factors:

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

For the coming fiscal year, one primary objective is to submit a budget without increasing property taxes above the compensating rate. The real estate rate for 2014 was \$0.577 per \$100 of assessment. Based on preliminary information provided by the Henderson County Property Valuation Administrator and the Finance Director's calculation, the compensating rate for 2015 would be approximately \$0.593/\$100. The property tax revenue included in the proposed Fiscal 2016 Budget is based on the rate of \$0.593/\$100.

The second factor is to maintain the maximum merit salary increase at 1.5% for fiscal 2016 along with a cost of living adjustment that is slightly higher than the Department of Labor estimate of 0.8%.

And finally, the last factor is to continue the City's Long-Range Enhancement Projects that were started in fiscal 2014. This includes installation of new sidewalks, curbs, and gutters; decorative lights for Second Street; and the repair of older sidewalks, curbs, and gutters. If this recommendation is accepted, during the 2014-2016 two year period, our citizens will witness the most aggressive construction and capital improvement program instituted by the City of Henderson in the last three decades.

I would like to commend the staff for protecting city assets and keeping operation costs low. The Board of Commissioners should also be recognized for making multiple tough decisions in the past that has enabled the City to bring operating costs down and create the opportunity to improve the City's infrastructure.

Priorities and Issues for the Upcoming Year: The fiscal 2016 budget includes:

- Replacing the antiquated communication equipment in the 911 Dispatch Center with funding coming from a general bond issue
- Renovating the newly purchased Public Works facility with funding coming from a general bond issue
- Replacement of all radios in all departments
- Continued funding for new sidewalks and repairs of roads
- Funding for Henderson Recycling
- Construction of a new park in the East End and acquire new playground equipment for Central and Newman parks.

Priorities and Issues for the Following Year: A discussion of the three fire station concept should be thoroughly analyzed during the year and a decision made on the best alternative. The Fire Chief is currently considering alternative locations regarding the boundaries of acceptable locations for one proposed station. It may be necessary to conduct a professional survey on these alternatives. During the 2016 Fiscal Year, I do recommend that real estate be secured for a new central fire station.

General Fund Revenue Summary:

The General Fund budget is balanced with revenues anticipated at \$26,800,000 in fiscal year 2016. This compares to \$26,064,600 in revenue for fiscal year 2015 with much of the increase due to property taxes (\$605,800), the insurance premium tax (\$122,000), and the payroll tax (\$120,000). In addition, the re-appropriated amount of \$3,800,000 in reserve funds brings the total funding available for General Fund operations to \$30,600,000 representing a 1.2% increase in funding compared to the previous fiscal year.

The amount budgeted for property taxes (\$7,744,300) is the anticipated compensating rate as projected by the Finance Director. The chart below reflects the property tax revenue since fiscal 2010 for the general fund.



General Fund Expenditure Summary:

General Fund expenditures in the proposed budget total \$30,600,000 which is an increase of \$354,000 from the \$30,246,000 that was approved in the amended fiscal 2015 budget. Fiscal 2016 includes over \$1,877,000 in capital projects including \$910,000 for new radios city-wide.

Transfers to other funds also increased. Due to bond payments, additional funding for the 911 CAD systems, and reduced Federal Funding in HART, the General Fund will transfer an additional \$441,000 to these funds.

With the passage of Senate Bill 2 two years ago, pension costs continue to fall. For fiscal 2016 there is a \$78,830 or 2.8% decrease from the prior year. For the proposed budget, the City will budget a rate of 17.06% for non-hazardous employees and a rate of 32.95% for hazardous employees. The fiscal 2015 actual rates were 17.67% non-hazardous and 34.31% for hazardous. Based on the actual 2014 rates, the decreases for fiscal 2016 are 9.7% and 7.7%, respectively.

After working with the City's consultant, the City will decrease the per employee annual allocation for health insurance coverage (or health insurance) from \$14,750 to \$14,400 for the coming year. This equates to a 2.4% decrease. It should be noted that the amount assessed in fiscal 2012 was \$16,000.

We are pleased to share that the unemployment insurance rate offered by the Kentucky League of Cities also decreased. The proposed rate for fiscal 2016 is 0.204% which is a decrease of 0.023 from the 0.227% for fiscal 2015. This equates to a 10.1% decrease in our unemployment insurance.

Municipal personnel:

A 1.0% cost of living adjustment (COLA) salary increase is budgeted for each employee of the City. This increase, upon its approval, will take effect the pay period ending July 5, 2015 for the paycheck dated July 10, 2015. Employees will also be considered for merit salary adjustments based on their annual performance reviews during the 2016 fiscal year. I am recommending that the maximum merit increase be 1.5%.

I am also recommending that the Information Technology division be moved from the Finance Department and be made its own department. With the pending retirements in this area, this would be the time to reorganize this activity. The City's technology needs have changed from running the general ledger, utility billing, and payroll to mobile devices, network security, and web development. This will better align the City's organization with that of its peers. Additional changes could be made in future budgets to bring other City information technology positions under this department.

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

- Administration: City Manager's Office – create a part-time public information specialist position.
- Administration: Codes - eliminate the part-time office assistant.
- Administration: Human Resources – reclassify the human resources assistant to benefits coordinator. This will create two benefit coordinators to better serve our employees
- Finance: Accounting – eliminate the part-time meter reader.
- Police: 911 – create a radio network systems technician with a pay grade 17.
- Police: 911 – reclassify the communication officers from pay grade 10 to pay grade 12. This should help address the turnover that has been experienced over the last two years.
- Police: 911 – reclassify the communication officers, lead from pay grade 12 to pay grade 13.
- Public Works: Municipal Facilities – reclassify a municipal facilities assistant from a pay grade 8 to municipal facilities worker pay grade 13. This position will perform the skilled and semi-skilled functions for the upgraded audio/visual system. This will increase municipal facilities workers positions to 3 and reduce the municipal facilities assistant positions to 1.
- Public Works: Traffic Control – reclassify a crew worker (pay grade 6) to crew worker, senior (pay grade 9). This position will perform small concrete replacement and repair activities in lieu of our contractor.
- Public Works: Transfer Station – reclassify the scale operator from pay grade 6 to pay grade 9.
- Gas: Distribution – reduce the number of seasonal gas system workers from 4 to 2. This work will now be contractual.
- Information Technology – eliminate the application development supervisor position.
- Information Technology – create the information technology director position.
- Information Technology – rename the information technology manager to applications programming manager.
- HART – eliminate the mass transit director. HART will be moved under the direction of the public works director.
- HART – reclassify the mass transit supervisor pay 16 to mass transit superintendent pay grade 30.
- HART – reclassify the bus/vehicle mechanic from pay grade 15 to transit mechanic/supervisor pay grade 16.

Personnel expenses are approximately 57.7% of the fiscal 2016 budget. By excluding transfers to other funds, personnel expenses make up 71.2% of the budget. Even after including the proposed changes above, the 1.0% COLA, and the 1.5% merit increase, total personnel expenses decreased by \$99,160 from fiscal 2015.

Capital Expenditures and Major Initiatives:

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

Some highlights of these initiatives follow:

Public Safety:

- Thermal imaging camera upgrade
- Replace the CAD software for 911 Emergency Communications
- Install new communication towers and radios

Technology Initiatives:

- Twenty-six (26) personal computers and twenty-one (21) Police personal computers are proposed for replacement. This will continue the program of replacing older, slower computers with newer computers.

Customer Service Initiatives:

- Add a canopy for the drive through window
- Add another lane for the drive through window

Public Works Initiatives:

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

Recreational Initiatives:

- New playground equipment at Central Park
- New playground equipment at Newman Park
- Completion of East End Park

In addition to the above capital items and initiatives, a total of 23 vehicles are scheduled to be purchased. These are:

- Three vehicles for Accounting – utility servicers
- Six marked police vehicles
- One service truck for Traffic Control
- One service truck and one dump truck for Public Way Improvement
- One service truck for the Garage
- One crew truck for the Gas Department
- One mid-size sedan for human resources/safety
- One dump truck for the Cemetery

- Two buses for HART
- One truck for Sanitation Department

Quasi-Governmental and Joint Funded Budget Requests:

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

Planning Commission / GIS (combined for fiscal 2016) – The budget request of \$378,500 represents an 11.6% or \$49,730 decrease from the combined budget in fiscal 2015 of \$429,230. Mr. Curt Freese, executive director credited part of the decrease to the financial merger of the two entities and diligent efforts to reduce costs.

Ambulance Service – The budget request of \$282,540 represents an 11.4% decrease from the approved 2015 budget of \$318,760. Fiscal 2016 does include another new ambulance which will replace an order model. There is a \$10,000 capital grant to help fund the ambulance.

Henderson Tourism – The budget for this transfer remains unchanged from the approved 2015 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 \$33,050 represents a decrease of \$4,820 or 12.7% compared to the 2015 request of \$37,870. Federal and State Emergency Management provide a share of the funding.

Henderson City/County Air Board – The budget request of \$130,040 represents a \$1,280 or 1.0% increase over fiscal 2015.

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

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 2016 fiscal year. The amounts previously recommended are included in the budget. The only new funding that was not included in the original fiscal 2015 budget is for OASIS. Fiscal 2016 includes \$51,690 for Community One with a \$26,690 carried over from what was already approved in 2015 plus \$25,000 in new funding. The only other change from fiscal 2015 was an additional \$2,000 to the Downtown Henderson Partnership for additional fireworks expense during the July 4th festival.

Funding for the Recreation Association requests is included in the services section of the Recreation budget page C-80. Operational funding of \$4,000 each for the Girls Softball, Henderson Pee Wee (PCMA), Henderson Recreation Association, and Pennyryle Youth Soccer is included.

Gas Fund

Gas Fund expenses are proposed at \$16,983,000 a decrease of \$4,553,000 or 21.1% from fiscal 2015. This decrease is again primarily attributable to lower wholesale natural gas prices. The anticipated expense for natural gas is \$11,645,000 which is a decrease of \$4,455,000 or 27.7%. The \$4.455 million decrease in natural gas costs make up 97.8% of the total budget decrease.

The City of Henderson continues to be a participant in the Public Energy Authority of Kentucky (PEAK) which has served this community with stable supplies of natural gas since 1998. Energy prices for gas are currently at a low mark for the last five years. The current amount proposed is only 43% of the actual cost experienced in the 2008 fiscal year of just over \$27 million.

Public Way Improvement Fund

The Public Way Improvement Fund is the fund used by the City to carry out most of the street, sidewalk, and right-of-way maintenance and construction activities. The proposed revenues and expense each total \$1,806,000, which is a decrease of \$416,000 or 18.7% from the amended fiscal 2015 budget. The revenue expected from the Municipal Road Aid Fund has decreased to \$541,300 for fiscal 2016 compared to \$677,000 in 2015.

For fiscal 2016 there remains an additional \$100,000 in minor street, shoulder and sidewalk repairs that was also added in fiscal 2014 and 2015. The fund also includes \$5,000 in professional services that will be used for design work on the bridge on Wathen Lane. The schedule for asphalt overlay and minor construction can be found on page C-124 and is budgeted at \$622,500. This is down from the amended budget of \$946,900 for fiscal 2015. During the mid-year review several projects, including S. Main St., N. Elm St. and Green River Rd. repaving, were added. In the last several months, we have made great strides in repairing streets and sidewalks throughout the City.

Mass Transit Fund

The Mass Transit Fund is proposed at \$1,591,000, an increase of \$134,000 or 9.2%. The increase is primarily attributable to the purchase of two new buses in fiscal 2016.

Federal and State grants are projected to provide \$1,110,000 in fiscal 2016, or 69.8% of the total funding. It is anticipated that Federal allocations will not come in at projected

levels, so the allocation in the General Fund has been increased to \$840,000 to make up the required funding. Fare box revenue is projected at \$40,000, or 2.5% of total revenue.

In addition to the buses there are small capital items including shelters, benches, and an integrated diagnostic system that will be used for vehicle maintenance.

Sanitation Fund

The Sanitation Fund incorporates all solid waste activities of the city including the transfer station and landfill operations. The Sanitation Fund budget expenditures total \$2,909,000 compared to \$3,314,000 in fiscal year 2015. This is a decrease of \$405,000 or 12.2%. Much of the decrease from the prior year is attributable to the loss of a large commercial hauler and the savings from the new contract with Daviess County, KY. Fiscal 2016 does include the purchase of a new sanitation truck and this will continue the replacement schedule for this department.

911 Fund

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

The proposed revenue consists of charges for both land-based lines at \$2.50 per line per month and cellular charges at \$.40 per line per month. These charges provide 27.8% 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. With the continuing decrease of land-line connections in Henderson and Henderson County, it is imperative that the General Assembly of Kentucky authorize an increase in the cellular phone line charge to equally reflect the appropriate allocation of revenues and expenses for this activity.

Fiscal 2016 includes \$750,000 for a new computer aided dispatch (CAD) system. The current system is obsolete and past its maintenance life.

Cemetery Fund

The Cemetery Fund is a special revenue fund established in Fiscal 2002 to account for all activities associated with the operation of Fernwood and Fairmont Cemeteries and the mowing at Mt. Zion Cemetery. The Fiscal 2016 budget is proposed at \$449,000, an increase of \$29,000 compared to fiscal year 2015. Much of the increase is related to the purchase of a dump truck.

Sales and services make up the operating revenue of \$187,000 for the Cemetery Fund. Revenues reflect the annual increases approved by Ordinance 08-08 and passed by the Board of Commissioners in May 2008. A transfer from the General Fund in the amount of \$262,000 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 (CDBG) Fund is proposed at \$321,000, a decrease of \$144,000 from last year. The allocation for Fiscal Year 2015 in CDBG funds from the U.S. Department of Housing and Urban Development has decreased from \$465,000 to \$321,000. The decrease is attributable to an approximate \$254,000 carryover from fiscal 2014 that was included last year. The HOME grants, totaling \$198,000, will provide resources to undertake the construction of new homes next year.

Expenditures of \$519,000 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 \$6,804,000 in fiscal year 2016. This is a decrease of \$250,000, or 3.5% from the fiscal 2015 budget. Expenditures include nearly \$5.5 million to pay health insurance claims and \$899,000 for plan administration expenses. The annual allocation for each employee enrolled in the program will decrease 2.4% from a fiscal 2015 allocation of \$14,750 to \$14,400 per employee.

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

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

One of the requirements in the contract with Benefit Insurance Marketing (BIM), our new health insurance broker, is to renew the effort to explore the possibility of a health provider clinic for all employees entitled to health plan benefits in our program. This will be a priority during the year.

I am not recommending any changes in the employee health insurance premiums, deductibles, co-insurance, or wellness credits. Based on estimated expenses for fiscal 2016, the employee contributions of \$400,000 will be 5.9% of the cost of the plan. We are pleased to continue offering excellent health insurance benefits to our employees and families. I appreciate the Board of Commissioners continuing to provide this fringe benefit for our people.

Health Reimbursement Arrangement Fund

The Health Reimbursement Arrangement (HRA) Fund is expected to have nearly \$150,000 in cash by the end of the current fiscal year. Due to the expanded options for employees enacted with the change in the health insurance plan in fiscal 2013, there has been an increase in the use of the HRA funds. There is a slight increase in the budget for fiscal 2016 with estimates for 2015 coming in slightly higher than the 2015 budget. The current policy for funding the HRA Fund is that the City will maintain at least \$100,000 in the HRA bank account. When the balance falls below \$100,000, the City will transfer funds from the Health Insurance Fund to bring the balance to \$150,000.

Pension Funds

The Police and Fire and Civil Service Pension Funds have been reimbursing retirees up to \$235 per month for health insurance costs. I am proposing that the monthly reimbursement for supplemental health insurance be increased to \$237 or 0.8% effective July 1, 2015. This is a \$2.00 increase and is based on the Consumer Price Index as determined by the U.S. Department of Labor in December.

Construction, Flood Mitigation and Bond Funds

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

The Fund has a total budget of \$11,397,000 which is a decrease of \$8,418,000 or 42.5% from fiscal 2015. As noted earlier, the riverfront grant is nearing completion and should be closed next year. The remaining \$600,000 may be used to make utility and road improvements to the property purchased on Borax Drive. The fund also includes the 911 Dispatch communication systems improvements and public works building renovations that is proposed to be funded by a general obligation bond.

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

The 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 September 2014 that were used for HWU projects and a new issue planned for August 2015 that will be used for the Public Works building and radio towers.

Concluding Comments:

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.

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

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

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

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

I would also like to recognize Acting Public Works Director Brian Williams and Acting Mass Transit Director Brenda Wethington for preparing and submitting their department's budget during their role as acting department heads. Their leadership during this important project was outstanding.

In addition, the preparation of the Fiscal Year 2016 Budget began in the Finance Department in January 2015. It has been prepared and assembled for presentation to you in that department, will be implemented when approved July 1, and the responsibility for the oversight and reporting on the budget continues until June 30, 2016.

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

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

Sincerely,

A handwritten signature in 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, 2014

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, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

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

City of Henderson, Kentucky

General Information

The City

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

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

Location



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

Industry

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

Churches and Schools

Henderson has over 63 churches representing many major religious denominations.

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

Henderson Community College, a part of the Kentucky Community and Technical College System, offers two year Associate of Arts and Science degrees. The College also offers many adult continuing educational programs as well as providing support to area businesses and industry through special educational workshops tailored to meet the respective businesses' needs. Murray State University and Lindsey Wilson College have regional campuses located on the Henderson Community College campus.

Medical Facilities

Henderson is fortunate to have an excellent, 192 bed Methodist Hospital that is staffed by 172 physicians (65 active staff and 107 courtesy staff), 40 Advance Nursing (ARNP, CRNA, etc) and over 1,336 employees. The facility includes a Level II Neonatal Intensive Care (NICU), birthing center, ICU, 24-hour physician covered ER, and a comprehensive rehabilitation center. Four nursing homes are located in the City as well as a state maintained county health department. Serving the medical needs of Henderson citizens are approximately 75 physicians and 15 dentists.

Recreation and Culture

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



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



Municipal parks provide for picnicking, golfing, tennis, soccer, swimming, softball, and baseball. For fishermen, several lakes in the area are available, and other water sports may be enjoyed on the Ohio River. Henderson's Riverwalk was awarded the 2013 Kentucky League of Cities Enterprise Award.

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



The summer is highlighted with the W.C. Handy Blues and Barbecue Festival. The Festival is held to honor the life of W.C. Handy who is known as the "Father of the Blues". Handy lived in Henderson and it is in Henderson where he honed his musical skills. Many of the top names in jazz and blues perform at the event. The event is ranked as a Top 100 Event in North America.

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

Government



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

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

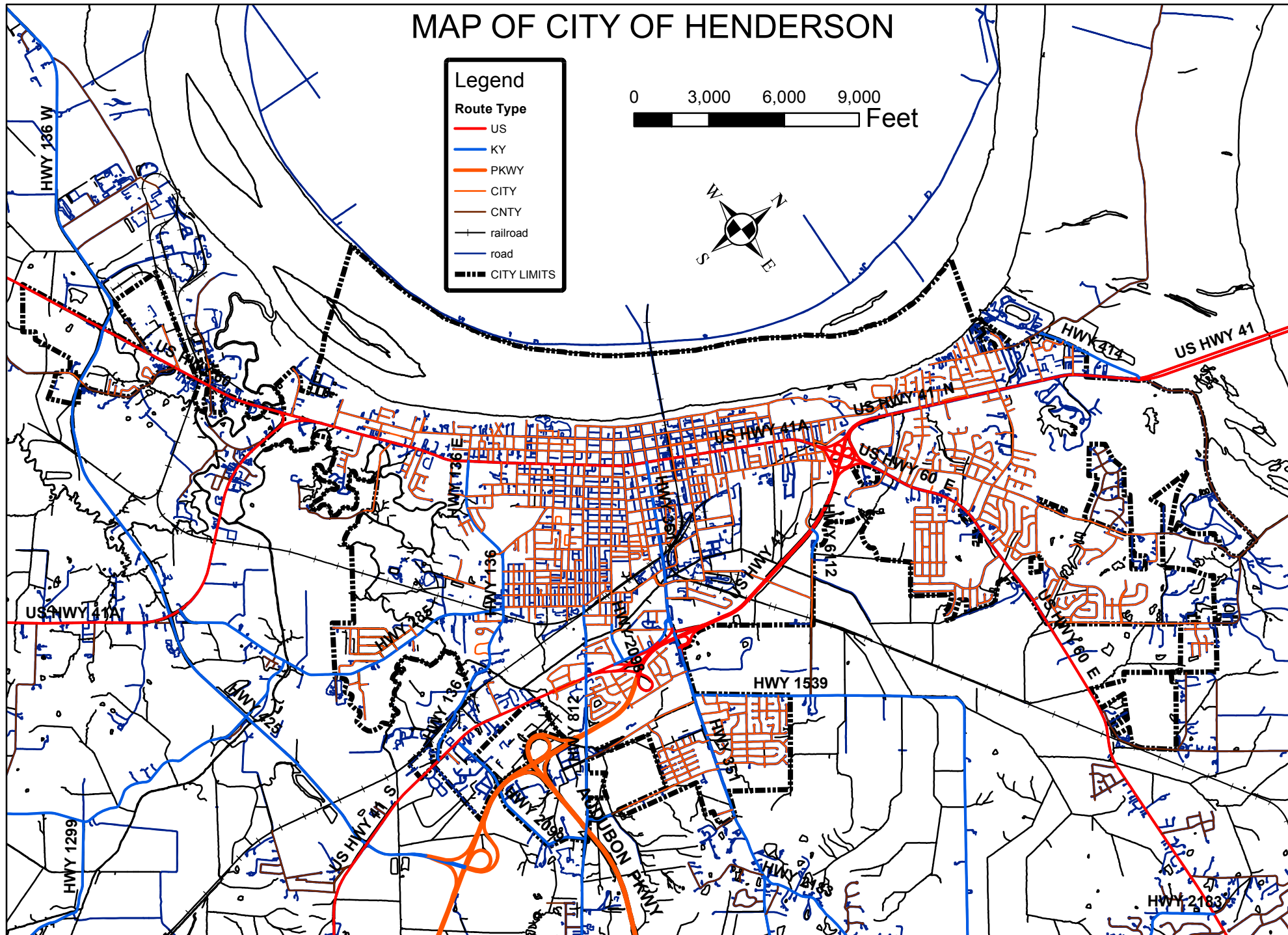
MAP OF CITY OF HENDERSON

Legend

Route Type

- US
- KY
- PKWY
- CITY
- CNTY
- railroad
- road
- CITY LIMITS

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
2005	27,666	725,735	26,232	37.0	6,767	5.5%
2006	27,666	725,735	26,232	37.0	6,861	5.3%
2007	27,768	728,410	26,232	37.0	6,858	4.8%
2008	27,768	784,696	28,259	37.0	6,893	5.3%
2009	27,933	822,180	29,434	36.5	6,876	11.0%
2010	27,952	873,919	31,265	38.2	6,895	10.2%
2011	28,757	899,088	31,265	38.3	6,969	8.9%
2012	28,853	902,089	31,265	38.3	7,546	7.6%
2013	28,911	934,143	32,311	39.0	7,555	8.1%
2014	28,832	961,576	33,351	39.8	7,581	6.9%

Sources:

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

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

Employer	2006 (a)			2007			2008			2009			2010		
	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax
Methodist Hospital	1	\$ 164,393	11.61%	1	\$ 406,693	9.75%	1	\$ 433,727	10.34%	1	\$ 468,120	11.65%	1	\$ 467,415	11.84%
Henderson County Schools	3	111,294	7.86%	2	278,054	6.66%	2	297,595	7.10%	2	306,117	7.62%	2	321,754	8.15%
Gibbs	4	83,475	5.89%	4	201,997	4.84%	4	167,912	4.00%	4	152,176	3.79%	3	162,702	4.12%
City of Henderson	5	47,119	3.33%	5	115,414	2.77%	5	118,877	2.84%	5	124,433	3.10%	4	161,027	4.08% (b)
Dana	2	121,608	8.59%	3	275,966	6.61%	3	249,417	5.95%	3	171,968	4.28%	5	133,290	3.38%
Big Rivers	8	26,063	1.84%	8	66,309	1.59%	6	76,604	1.83%	6	84,017	2.09%	6	107,244	2.72%
Wal-Mart	18	-	0.00%	11	-	0.00%	8	70,954	1.69%	7	79,145	1.97%	7	80,982	2.05%
Redbanks	13	-	0.00%	9	63,355	1.52%	10	64,275	1.53%	8	69,684	1.73%	8	73,480	1.86%
State of Kentucky	17	-	0.00%	14	-	0.00%	12	-	0.00%	9	64,760	1.61%	9	68,515	1.74%
Henderson Community College	9	23,867	1.69%	10	61,073	1.46%	9	65,096	1.55%	10	64,076	1.60%	10	64,660	1.64%
Sunspring America	6	44,200	3.12%	6	100,056	2.40%	7	75,034	1.79%	13	-	0.00%	-	-	0.00%
Vincent Plastics	7	24,779	1.75%	7	71,215	1.71%	11	-	0.00%	11	-	0.00%	-	-	0.00%
Spartan Staffing	10	22,830	1.61%	22	-	0.00%	15	-	0.00%	15	-	0.00%	-	-	0.00%
Total		<u>\$ 669,628</u>	<u>47.28%</u>		<u>\$ 1,640,132</u>	<u>39.31%</u>		<u>\$ 1,619,491</u>	<u>38.63%</u>		<u>\$ 1,584,496</u>	<u>39.44%</u>		<u>\$ 1,641,069</u>	<u>41.58%</u>

Note:

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

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

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 NINE FISCAL YEARS**

Employer	2011			2012			2013			2014		
	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax	Rank	Payroll Tax	Percentage of Total Payroll Tax
Methodist Hospital	1	\$ 468,695	11.58%	1	\$ 509,135	12.14%	1	\$ 500,850	11.74%	1	\$ 524,256	11.97%
Henderson County Schools	2	321,922	7.96%	2	328,197	7.82%	2	345,801	8.11%	2	359,414	8.20%
Gibbs	3	165,136	4.08%	5	162,138	3.87%	5	151,889	3.56%	3	190,297	4.34%
City of Henderson	4	163,558	4.04%	4	165,130	3.94%	4	169,016	3.96%	4	164,760	3.76%
Dana	5	134,989	3.34%	3	174,305	4.16%	3	154,761	3.63%	5	156,249	3.57%
Big Rivers	6	127,353	3.15%	6	119,522	2.85%	6	123,251	2.89%	6	120,992	2.76%
Redbanks	8	77,667	1.92%	8	79,410	1.89%	8	80,413	1.89%	7	85,125	1.94%
Wal-Mart	7	78,704	1.95%	7	80,826	1.93%	7	75,616	1.77%	8	77,967	1.78%
Henderson County	11		0.00%	10	67,396	1.61%	10	71,955	1.69%	9	76,481	1.75%
Henderson Community College	9	68,000	1.68%	9	70,761	1.69%	9	72,025	1.69%	10	71,423	1.63%
State of Kentucky	10	66,018	1.63%	11		0.00%	11		0.00%			0.00%
Total		<u>\$ 1,606,024</u>	<u>39.69%</u>		<u>\$ 1,756,820</u>	<u>41.88%</u>		<u>\$ 1,745,577</u>	<u>40.93%</u>		<u>\$ 1,826,964</u>	<u>41.70%</u>

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

Function / Program	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
Administration	15.00	12.00 a	11.00	22.00 c	22.00	22.50 d	22.50	23.25	24.00	23.00
Finance	31.00	31.00	33.00 b	32.00	32.00	33.50 d	33.50	32.75	33.00	33.00
Police										
Officers	57.50	57.80	57.80	57.80	57.55	60.75 e	60.75	60.75	60.75	61.75
Civilians	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
9-1-1 Communications	14.50	14.20	15.20	15.20	15.45	15.25	15.25	15.25	15.25	15.25
Fire										
Firefighters	58.00	58.00	58.00	58.00	58.00	58.00	58.00	58.00	58.00	60.00
Civilians	7.00	9.00 a	9.00	2.00 c	2.00	2.00	2.00	2.00	2.00	2.00
Parks and Recreation	14.00	14.00	14.00	13.00	13.00	13.00	13.00	13.00	13.00	14.00
Mass Transit	12.00	12.00	12.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00
Gas System	30.00	30.00	27.00	28.00	28.00	28.00	28.00	28.00	27.00	26.00
Sanitation	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50
Cemetery	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Public Way Improvement	37.50	37.50	37.50	35.50 c	35.50	35.50	35.50	35.50	35.50	35.50
TOTAL	307.00	306.00	305.00	307.00	308.00	313.00	313.00	313.00	313.00	315.00

Source: Applicable Departments

a) The City moved Community Development from Administration to Fire.

b) With the passage of the new payroll/net profits tax, the City added a tax collector and moved the Switchboard from Administration

c) The City moved Codes, Community Development, and Engineering to Administration and added an Assistant City Manager with Administrative Secretary.

d) Two positions from Henderson Water Utility were moved to the City.

e) The City received funding from the Community Oriented Policing Service for three police officers.

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

<u>Function / Program</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Public Way Improvement										
Miles of streets paved	111	113	113	113	113	113	124	124	124	124
Miles of sidewalks	73	73	73	73	73	73	73	73	73	73
Wastewater System										
Miles of sanitary sewers	206	185	205	205	203	205	200	201	201	205
Miles of storm sewers	136	136	136	136	136	136	136	136	51	54
Number of service connections	11,156	11,156	10,792	10,793	10,782	10,846	10,884	10,884	10,893	10,862
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	223	206	219	222	224	225	225	225	225	225
Number of service connections	11,156	11,156	10,792	10,793	10,782	10,846	10,844	10,844	10,893	10,862
Number of fire hydrants	939	939	988	1,007	1,020	1,030	1,084	1,095	1,112	1,119
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	208	208	208	208	208	208	208	208	208
Number of distribution stations	7	7	7	7	7	7	7	7	7	7
Gas System										
Miles of mains	236	241	243	244	245	247	249	251	253	254
Miles of service lines	129	129	129	129	129	129	129	138	139	140
Number of meters	10,095	10,030	10,008	10,000	9,652	9,532	9,470	9,422	9,421	9,391
Parks and Recreation										
Park acreage	231.7	231.7	231.7	231.7	231.7	231.7	231.7	231.7	231.7	231.7
Cemetery acreage	70	70	70	70	70	70	70	70	70	70
Swimming pools	1	1	1	1	1	1	1	1	1	1
Tennis courts	14	14	14	14	14	14	14	14	14	14
Baseball/Softball fields	16	17	17	16	16	16	16	16	16	16
Golf courses	1	1	1	1	1	1	1	1	1	1
Soccer fields	4	4	4	4	4	4	4	4	4	4
Walking trails	2	2	2	2	2	2	2	2	2	2
Disc golf holes (a)	-	-	-	-	9	18	18	18	18	18

Source: Applicable Departments

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

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

Function / Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Police										
Physical arrests	3,827	3,696	3,759	3,793	3,519	3,183	2,615	2,776	2,951	3,054
Traffic violations	2,166	3,086	2,697	2,073	1,458	2,315	2,854	2,455	3,505	2,889
Parking violations	5,746	5,195	3,867	4,492	4,387	2,425	4,075	4,088	4,137	4,307
Calls for service	24,525	25,987	23,600	22,335	17,658	18,582	17,633	17,827	17,454	17,519
Fire										
Fire	152	152	152	176	155	124	152	150	140	137
Overpressure Rupture, Explosion, Overheat	8	9	12	13	12	10	9	10	8	13
Rescue & Emergency Medical Service	985	1,029	1,213	1,182	1,246	1,297	1,216	1,513	1,757	1,736
Hazardous Condition (No Fire)	399	261	220	165	288	134	153	138	147	171
Service Call	63	62	67	57	74	73	76	66	64	73
Good Intent Call	177	128	141	153	167	144	169	158	140	166
False Alarm & False Call	170	195	188	191	188	204	246	207	198	292
Severe Weather & Natural Disaster	-	-	3	1	12	1	3	1	1	2
Special Incident Type	14	11	1	2	4	-	7	7	5	7
Number of inspections performed	604	709	1,238	1,210	781	733	772	788	749	712
Mass Transit										
Number of routes	*	*	5	5	5	5	5	5	5	5
Fixed Route Passengers	*	*	101,683	108,817	121,058	114,154	138,603	139,321	137,359	134,966
Para transit Passengers	*	*	16,653	17,529	17,298	15,736	18,161	16,357	15,339	14,020
Wheelchair Usage	*	*	6,728	4,900	4,758	4,729	6,411	7,915	6,601	6,837
Miles of Service	*	*	202,885	216,852	222,297	227,937	242,024	222,262	221,955	219,964
Wastewater System										
Average daily treatment in 1,000 gallons	9,800	8,800	10,185	9,970	9,648	9,506	8,979	8,672	8,993	11,390
Water System										
Average daily consumption in 1,000 gallons	11,836	10,500	10,469	8,316	8,034	7,847	7,669	9,030	9,151	9,260

Source: Applicable Departments

* - Data not available

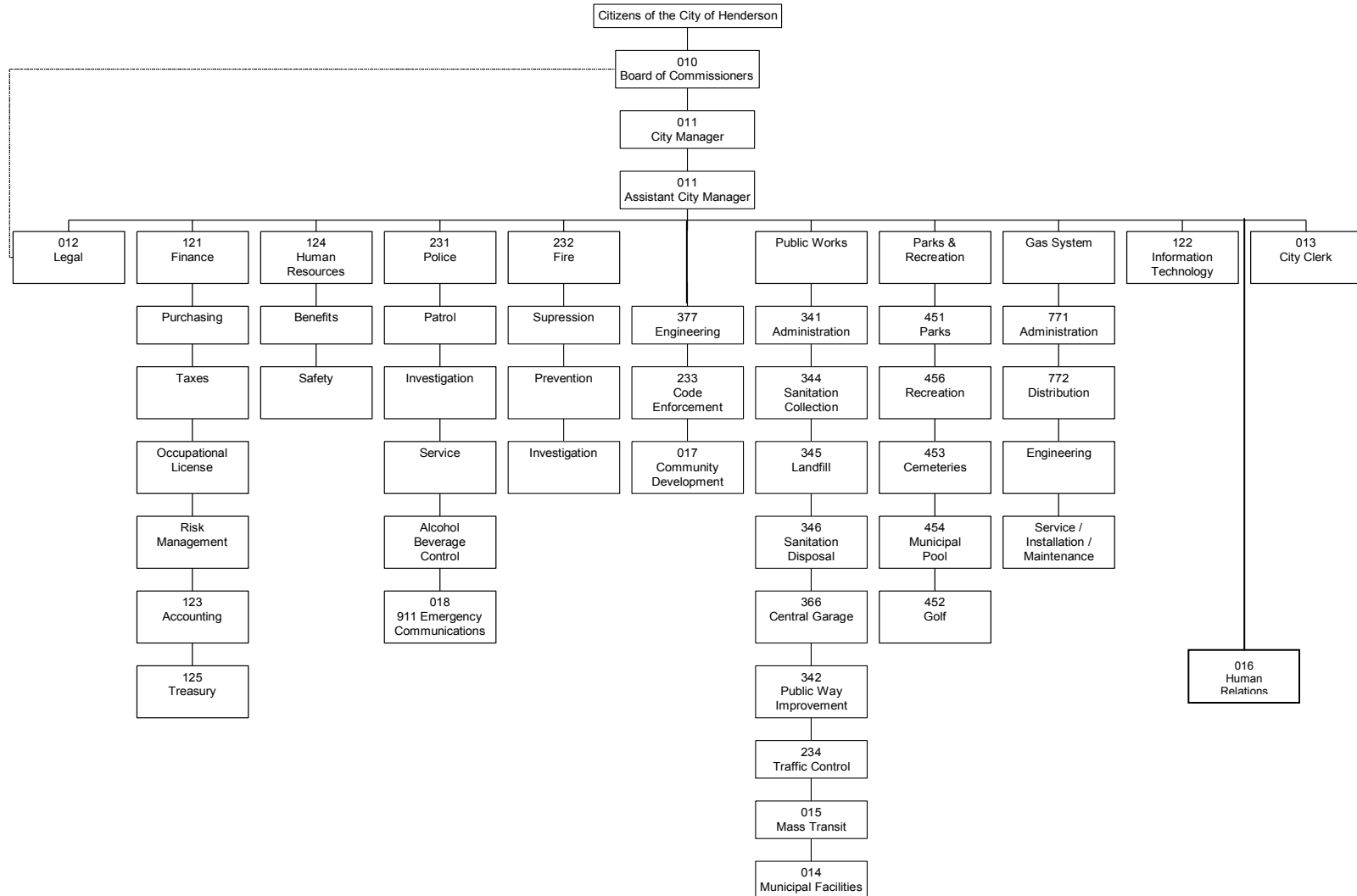
Directory of City Staff

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
Parks & Recreation Department	Trace Stevens, Director
Police Department	Charles “Chip” Stauffer, Chief
Public Works Department	Robert “Brian” Williams, Director
Information Technology	Vacant

City of Henderson, Kentucky





SECTION B

FINANCIAL

INFORMATION

The Budget Process

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

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

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

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

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

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

CITY OF HENDERSON, KY

BUDGET SCHEDULE

FISCAL 2016

- ❖ February 17, 2015 Fiscal 2015 mid-year budget review and discussion of fiscal 2016 budget
- ❖ March 2 – 5, 2015 Meeting with department heads to discuss budget packets and set goals
- ❖ March 2, 2015 Letters go out to agencies for their requests
- ❖ March 6, 2015 Letters go out to sport agencies for their requests
- ❖ April 2, 2015 Agency requests and departmental budgets are returned to the finance department.
- ❖ April 17, 2015 Sport Agency Applications are due
- ❖ April 13 – 23, 2015 Department head meetings
- ❖ April 21, 2015 Outside Agency Ad-Hoc Committee meeting
- ❖ April 23, 2015 Quasi-Governmental requests due
- ❖ April 28, 2015 Regular commission meeting: agency hearing / appeals
- ❖ May 12, 2015 Deliver proposed budget to Board of Commissioners
- ❖ May 19, 2015 Commission work session: discuss budget
- ❖ May 21, 2015 Called commission work session: if necessary
- ❖ June 9, 2015 Regular commission meeting: first reading of budget and public hearing on municipal aid and LGEA funds
- ❖ June 23, 2015 Regular commission meeting: second reading of budget

**Department Head Budget Meeting Schedule
Preliminary Review
For the Week of March 2, 2015 - March 5, 2015**

Monday, March 2, 2015 2nd Floor Conference Room	Tuesday, March 3, 2015 2nd Floor Conference Room	Wednesday, March 4, 2015 2nd Floor Conference Room	Thursday, March 5, 2015 2nd Floor Conference Room
8:30 AM - 10:00 AM Police	Human Resources and City Clerk	Public Works	Parks & Recreation
10:00 AM - 11:00 AM Gas	Attorney, Commission, City Manager	Codes, Engineering, & CDBG	HART
11:00 AM - 12:00 PM	Finance	Flood Mitigation and Canoe Creek	Fire

**Department Head Budget Meeting Schedule
Final Review
For the Weeks of April 13, 2015 - April 23, 2015**

Monday April 13, 2015 2nd Floor Conference Room	Tuesday April 14, 2015 2nd Floor Conference Room	Wednesday April 15, 2015 3rd Floor Conference Room	Thursday April 16, 2015 2nd Floor Conference Room
8:30 AM - 10:30 AM Police	Finance	Public Works	Parks & Recreation
10:30 AM - 11:30 AM Human Resources	City Commission & City Manager		
Monday April 20, 2015 2nd Floor Conference Room	Tuesday April 21, 2015 2nd Floor Conference Room	Wednesday April 22, 2015 2nd Floor Conference Room	Thursday April 23, 2015 2nd Floor Conference Room
8:30 AM - 10:00 AM	Fire	Revenue Analysis	Final Review
10:00 AM - 11:00 AM Staff Meeting	Codes, Engineering, & CDBG	Capital Review	
11:00 AM - 12:00 PM HART	Flood Mitigation and Canoe Creek		
	Gas		

**City of Henderson
Fiscal 2016 Budget Review
Tuesday, May 19, 2015**

4:00 PM - 4:05 PM City Manager's Opening Remarks	6:00 PM - 6:20 PM Parks & Recreation Department
	Parks
4:05 PM - 4:15 PM Revenue Discussion	Golf
	Pool
4:15 PM - 4:45 PM Administration Department	Recreation
City Commission	Cemeteries
City Manager	
City Attorney	6:20 PM - 6:50 PM Police Department
City Clerk	911 Fund
Human Relations	Police Other
Community Development	
Human Resources	6:50 PM - 7:20 PM Public Works Department
Code Enforcement	Public Works Administration
Engineering	Municipal Facilities
Adm. - Other	Traffic Control
	Central Garage
4:45 PM - 5:00 PM Finance Department	Public Way Improvement
Finance Administration	HART
Accounting	Sanitation Fund
Treasury	
Finance - Other	7:50 PM - 8:05 PM Information Tehcnology Department
5:00 PM - 5:30 PM Fire Department	7:30 PM - 7:50 PM Gas Department
	Gas Administration
5:30 PM - 6:00 PM Dinner Break	Gas Distribution
	8:05 PM - 8:15 PM Closing Comments or Questions

ORDINANCE NO. 18-15

BUDGET AND APPROPRIATION ORDINANCE
FOR THE FISCAL YEAR COMMENCING JULY 1,
2015 AND ENDING JUNE 30, 2016 FOR THE CITY
OF HENDERSON, KENTUCKY

WHEREAS, the City Manager has prepared a proposed Annual Budget for fiscal year commencing July 1, 2015, and ending June 30, 2016, pursuant to KRS 83A.150; and

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

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

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

FISCAL 2016 BUDGET
APPROPRIATION

GENERAL FUND

GENERAL FUND EXPENDITURE TOTAL	\$ 24,899,000
TRANSFER TO PWI	1,132,000
TRANSFER TO MASS TRANSIT	840,000
TRANSFER TO CONSTRUCTION FUND	846,000
TRANSFER TO EMERGENCY COMM.	1,097,000
TRANSFER TO POLICE/FIRE PENSION	423,000
TRANSFER TO CIVIL SERVICE PENSION	187,000
TRANSFER TO CEMETERY	262,000
TRANSFER TO BOND FUND	914,000
TOTAL GENERAL FUND	<u>\$ 30,600,000</u>

NATURAL GAS FUND	\$ 17,019,000
HEALTH REIMBURSEMENT ARRANGE.	430,000
CIVIL SERVICE PENSION FUND	192,000
POLICE & FIRE PENSION FUND	423,000
CEMETERY FUND	449,000
HEALTH INSURANCE FUND	6,804,000
BOND FUND	3,655,000
PUBLIC WAY IMPROVEMENT FUND	1,810,000
CONSTRUCTION FUND	11,362,000
FLOOD MITIGATION FUND	1,080,000
HART OPERATING FUND	1,596,000
SANITATION FUND	3,094,000
EMERGENCY COMMUNICATIONS FUND	2,026,000
COMMUNITY DEVELOPMENT FUND	321,000
HOME FUND	198,000
POLICE INVESTIGATION FUND	22,000
HENDERSON RECYCLING	500,000
TRI-COUNTY RECYCLING	234,000

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

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

5. This Ordinance shall be effective as of July 1, 2015.

5. This Ordinance shall be effective as of July 1, 2015.

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

On roll call the vote stood:

Commissioner Royster AYE
Commissioner Mills AYE
Commissioner Johnston AYE

Commissioner Hite AYE
Mayor Austin AYE

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

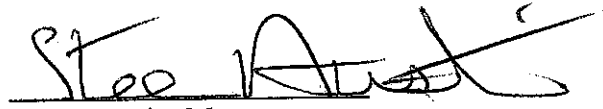
On second reading of the foregoing ordinance, it was moved by Commissioner Robert M. Mills, seconded by Commissioner X R. Royster, that the ordinance be adopted.

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

Commissioner Royster AYE
Commissioner Mills AYE
Commissioner Johnston ABSENT

Commissioner Hite AYE
Mayor Austin AYE

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

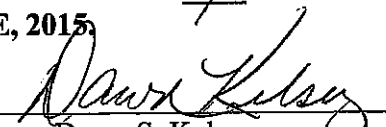

Steve Austin, Mayor

June 23, 2015
Date

ATTEST:

Carolyn Williams, City Clerk

**APPROVED AS TO FORM AND
LEGALITY THIS 4 DAY OF
JUNE, 2015.**

By: 
Dawn S. Kelsey
City Attorney

Governmental Accounting and Financial Reporting

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

1) Governmental Funds

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

Major Governmental Funds:

General Fund

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

Bond Fund

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

Construction Fund

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

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

Nonmajor Governmental Funds:

For fiscal 2016, 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 2016 budget.

Henderson Recycling – The Henderson Recycling Fund accounts for the local funds set aside to address local recycling in Henderson County. This is a joint venture between the City of Henderson and Henderson County and will have a separate audit. The fund is not included in the City of Henderson's fiscal 2016 budget; however it is listed on the budget ordinance.

Tri-County Recycling – The Tri-County Recycling Fund accounts for the funds set aside to address regional recycling. This is a joint venture between Henderson County, Union County, Webster County and the City of Henderson and will have a separate audit. The fund is not included in the City of Henderson's fiscal 2016 budget; however it is listed on the budget ordinance.

Financial Policies

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

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

Budgetary Policies

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

Revenue Policies

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

Expenditure Policies

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

Reserve Policies

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

Debt Policies

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

Investment and Cash Management Policies

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

Financial Reporting Policies

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

Capital Assets Policies

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

Governmental Activities:

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

Business-type Activities:

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

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

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

1. 911 Dispatch Communication Center: This is a joint venture between the City of Henderson and Henderson County that operates the 911 Dispatch Center. This project will include the replacement of the hardware, software, radios, towers, and other needed improvements of the system. A general bond issue will be needed to fund the improvements. Based on the type of improvements and infrastructure, it is anticipated that the additional annual operating costs would be in a range of \$50,000 - \$60,000.
2. Public Works Facility: This project includes the renovations of a recently purchased facility. There will also be construction of various sundry buildings and improvements such as equipment sheds, storage, inventory storerooms, and work areas.

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

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.

General Obligation Bonds – Series 2014

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

This obligation matures in November 2034. Interest rates range from 2.0% to 3.5%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

Computation of Legal Debt Margin

Debt margin is a calculation based on the assessed value of property located within the City limits. The debt limit is established by Kentucky state statute and is limited to 10% of assessed value. The City's legal debt margin at May 12, 2015 was approximately \$100 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.

CITY OF HENDERSON

DETAIL OF OUTSTANDING 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
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	-	-	-	-	-	-	-	-
2033 - 34	-	-	-	-	-	-	-	-
2034 - 35	-	-	-	-	-	-	-	-
	\$ 3,205,000.00	\$ 744,382.50	\$ 3,949,382.50	\$ 8,430,000.00	\$ 3,690,465.00	\$ (1,291,662.70)	\$ 2,398,802.30	\$10,828,802.30

CITY OF HENDERSON

DETAIL OF OUTSTANDING DEBT

	\$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
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	-	-	-	-	-	-	-	-	-
2033 - 34	-	-	-	-	-	-	-	-	-
2034 - 35	-	-	-	-	-	-	-	-	-
	\$ 2,465,000.00	\$ 304,128.13	\$ 2,769,128.13	\$ 1,830,000.00	\$ 618,525.71	\$ 2,448,525.71	\$ 8,745,000.00	\$ 2,299,518.75	\$ 11,044,518.75

CITY OF HENDERSON

DETAIL OF OUTSTANDING DEBT

	\$9,730,000 General Obligation Bonds Series 2013A 0.300% - 2.750%			\$8,000,000 General Obligation Bonds Series 2014 2.0% - 3.5%			TOTAL		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	NET INTEREST	TOTAL
2015 - 16	\$ 410,000.00	\$ 198,125.00	\$ 608,125.00	\$ 320,000.00	\$ 212,725.00	\$ 532,725.00	\$ 2,270,000.00	\$ 1,122,769.00	\$ 3,392,769.00
2016 - 17	420,000.00	189,825.00	609,825.00	325,000.00	206,275.00	531,275.00	2,315,000.00	1,075,890.00	3,390,890.00
2017 - 18	430,000.00	181,325.00	611,325.00	330,000.00	199,725.00	529,725.00	2,380,000.00	1,024,866.01	3,404,866.01
2018 - 19	440,000.00	172,625.00	612,625.00	340,000.00	193,025.00	533,025.00	2,425,000.00	969,998.51	3,394,998.51
2019 - 20	445,000.00	163,775.00	608,775.00	345,000.00	186,175.00	531,175.00	2,480,000.00	911,985.27	3,391,985.27
2020 - 21	455,000.00	154,775.00	609,775.00	350,000.00	179,225.00	529,225.00	2,540,000.00	850,066.02	3,390,066.02
2021 - 22	465,000.00	145,575.00	610,575.00	360,000.00	172,125.00	532,125.00	2,270,000.00	786,518.26	3,056,518.26
2022 - 23	475,000.00	136,175.00	611,175.00	365,000.00	164,875.00	529,875.00	2,325,000.00	728,420.64	3,053,420.64
2023 - 24	485,000.00	126,575.00	611,575.00	375,000.00	157,006.25	532,006.25	2,390,000.00	665,899.88	3,055,899.88
2024 - 25	495,000.00	116,775.00	611,775.00	385,000.00	147,975.00	532,975.00	2,250,000.00	601,344.38	2,851,344.38
2025 - 26	505,000.00	106,459.38	611,459.38	390,000.00	138,287.50	528,287.50	2,305,000.00	535,052.51	2,840,052.51
2026 - 27	515,000.00	95,621.88	610,621.88	400,000.00	127,912.50	527,912.50	2,370,000.00	464,901.26	2,834,901.26
2027 - 28	525,000.00	83,587.50	608,587.50	415,000.00	116,187.50	531,187.50	2,225,000.00	389,988.76	2,614,988.76
2028 - 29	540,000.00	70,275.00	610,275.00	425,000.00	103,587.50	528,587.50	2,290,000.00	319,831.26	2,609,831.26
2029 - 30	555,000.00	55,893.75	610,893.75	440,000.00	90,062.50	530,062.50	2,365,000.00	245,640.01	2,610,640.01
2030 - 31	570,000.00	40,425.00	610,425.00	455,000.00	75,518.75	530,518.75	2,445,000.00	167,325.63	2,612,325.63
2031 - 32	585,000.00	24,543.75	609,543.75	470,000.00	60,487.50	530,487.50	1,835,000.00	98,391.25	1,933,391.25
2032 - 33	600,000.00	8,250.00	608,250.00	485,000.00	44,362.50	529,362.50	1,085,000.00	52,612.50	1,137,612.50
2033 - 34	-	-	-	505,000.00	27,037.50	532,037.50	505,000.00	27,037.50	532,037.50
2034 - 35	-	-	-	520,000.00	9,100.00	529,100.00	520,000.00	9,100.00	529,100.00
	\$ 8,915,000.00	\$ 2,070,606.26	\$ 10,985,606.26	\$ 8,000,000.00	\$ 2,611,675.00	\$ 10,611,675.00	\$ 41,590,000.00	\$ 11,047,638.65	\$ 52,637,638.65

CITY OF HENDERSON

DIRECT and OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of JUNE 30, 2014

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)	\$ 20,910,000	52.42% (b)	\$ 10,961,022
Henderson County (d)			
Henderson County Public Properties Corp.	2,572,440	52.42% (b)	<u>1,348,473</u>
Subtotal, overlapping debt			\$ 12,309,495
City direct debt			<u>35,500,000</u>
Total direct and overlapping debt			<u><u>\$ 47,809,495</u></u>

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

- a) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within Henderson's boundaries and dividing it by each unit's total taxable assessed value.
- b) Determined by the ratio of assessed valuation of property subject to taxation in the City of Henderson to the value of property in the overlapping units.
- c) Obtained from Henderson County Board of Education for fiscal year 2014.
- 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				
2005	-	\$ 1,374,606,000	0.00%	27,666	N/A		\$ 4,555,000	\$ 54,218	\$ 4,609,218	\$ 167	\$ 26,232	0.64%
2006	-	1,396,033,000	0.00%	27,666	N/A		4,534,667	-	4,534,667	164	26,232	0.62%
2007	\$ 5,230,000	1,423,495,000	0.37%	27,768	\$ 188		2,277,948	-	7,507,948 ^{b)}	270	26,232	1.03%
2008	5,005,000	1,486,361,000	0.34%	27,768	180		1,850,811	-	6,855,811	247	28,259	0.87%
2009	4,775,000	1,599,707,000	0.30%	27,933	171	\$ 1,583,737 ^{c)}	1,523,303	-	7,882,040	282	29,434	0.96%
2010	4,535,000	1,647,584,000	0.28%	27,952	162	1,583,737	1,405,000	-	7,523,737	269	31,265	0.86%
2011	18,000,000	1,747,829,333	1.03%	28,757	626	-	-	-	18,000,000	626	31,265	2.00%
2012	29,125,000	1,771,066,893	1.64%	28,853	1,009	-	-	-	29,125,000	1,009	31,265	3.23%
2013	37,395,000	1,833,587,019	2.04%	28,911	1,293	-	-	-	37,395,000	1,293	32,311	4.00%
2014	35,500,000	1,844,099,929	1.93%	28,832	1,231	-	-	-	35,500,000	1,231	33,351	3.69%

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Bonded										
General bonded debt outstanding	\$ -	\$ -	\$ -	\$ 5,230	\$ 5,005	\$ 4,775	\$ 18,000	\$ 29,125	\$ 37,395	\$ 35,500
Other bonded debt	-	-	-	-	-	1,584	-	-	-	-
Total	-	-	-	5,230	5,005	6,359	18,000	29,125	37,395	35,500
Estimated actual property value	\$ 1,374,606	\$ 1,396,033	\$ 1,423,495	\$ 1,486,361	\$ 1,599,707	\$ 1,647,584	\$ 1,747,829	\$ 1,771,067	\$ 1,833,587	\$ 1,844,100
Percentage of estimated actual property value	0%	0%	0%	0.35%	0.31%	0.39%	1.03%	1.64%	2.04%	1.93%
Population	27,542	27,666	27,666	27,768	27,768	27,933	28,757	28,853	28,911	28,832
Per capita	-	-	-	\$ 188	\$ 180	\$ 228	\$ 626	\$ 1,009	\$ 1,293	\$ 1,231
Less: Amounts set aside to repay general debt	-	-	-	-	269	1,018	918	1,131	1,725	2,124
Total net debt applicable to debt limit	-	-	-	\$ 5,230	\$ 4,736	\$ 5,341	\$ 17,082	\$ 27,994	\$ 35,670	\$ 33,376
Debt Limit	\$ 84,424	\$ 87,125	\$ 91,271	\$ 100,736	\$ 105,167	\$ 107,144	\$ 107,909	\$ 109,530	\$ 110,129	\$ 110,727
Total net debt applicable to limit	\$ 4,855	\$ 4,555	\$ 4,535	\$ 7,508	\$ 6,856	\$ 7,524	\$ 18,000	\$ 29,125	\$ 37,395	\$ 35,500
Legal Debt Limit a)	\$ 79,569	\$ 82,570	\$ 86,736	\$ 93,228	\$ 98,311	\$ 99,620	\$ 89,909	\$ 80,405	\$ 72,734	\$ 75,227
Legal Debt Margin b)	\$ 79,569	\$ 82,570	\$ 86,736	\$ 87,998	\$ 93,575	\$ 94,279	\$ 72,827	\$ 52,411	\$ 37,064	\$ 41,851
Legal debt margin as a percentage of the debt limit	100%	100%	100%	94.4%	95.2%	94.6%	81.0%	65.2%	51.0%	55.6%

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

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

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

CITY OF HENDERSON, KENTUCKY
CALCULATION OF CONSTITUTIONAL AND STATUTORY LIMITATION ON INDEBTEDNESS
AS OF MAY 1, 2015

Calculation of Constitutional and Statutory Limitation on Indebtedness of Issuer:

The value of all taxable property within the jurisdictional bounds of the Issuer pursuant to the most recent certified assessment of the PVA Administrative Support Branch of the Department of Local Government of the Commonwealth of Kentucky dated as of January 1, 2014:		\$ 1,416,397,677
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>\$ 141,639,768</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")	\$ 2,010,334
(c)	2005 Kentucky Area Development District Loan ("2005 KADD Loan")	1,785,000
(d)	Water and Sewer Revenue Bonds, Series 2006A ("2006A W&S Bonds")	3,325,000
(e)	General Obligation Bonds, Series 2007	3,205,000
(f)	General Obligation Bonds, Series 2010A (Build America Bonds)	8,430,000
(g)	General Obligation Bonds, Series 2010B	2,465,000
(h)	General Obligation Bonds, Series 2011A	1,830,000
(i)	Electric System Revenue Bonds, Series 2011A ("2011A ESR Bonds")	10,050,000
(j)	Electric System Revenue Bonds, Series 2011B ("2011B ESR Bonds")	3,220,000
(k)	General Obligation Bonds, Series 2012A	8,745,000
(l)	General Obligation Bonds, Series 2013A	8,915,000
(m)	General Obligation Bonds, Series 2014	<u>8,000,000</u>
Total outstanding principal balance of all bonds, notes, commercial paper and other instruments:		<u>\$ 61,980,334</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	\$ (2,010,334)
(iii)	2005 KADD Loan	(1,785,000)
(iv)	2006A W&S Bonds	(3,325,000)
(v)	2011A ESR Bonds	(10,050,000)
(vi)	2011B ESR Bonds	<u>(3,220,000)</u>
Subtotal		(20,390,334)
(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>\$ 41,590,000</u>
Legal Debt Margin (Maximum Permitted Indebtedness Less Net Indebtedness Subject to Constitutional Limit)		<u>\$ 100,049,768</u>

Total Authorized Positions by Fund

	Fiscal Year			Fiscal Year			Fiscal Year		
	2014	2015	2016	2014	2015	2016	2014	2015	2016
	Full-Time			Part-Time			Temporary/Seasonal/On-Call/Reserve		
General Fund									
Administration	23.00	22.00	22.00	1.00	1.00	1.00	0.00	1.00	1.00
Finance	33.00	32.00	26.00	4.00	4.00	3.00	0.00	0.00	0.00
Information Technology	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire	62.00	62.00	62.00	0.00	0.00	0.00	0.00	0.00	0.00
Parks & Recreation	14.00	14.00	14.00	2.00	2.00	2.00	22.00	22.00	22.00
Police	69.75	69.75	69.75	4.00	4.00	4.00	4.00	4.00	4.00
Public Works	23.75	23.75	23.75	0.00	0.00	0.00	0.00	0.00	0.00
General Fund Total	225.50	223.50	223.50	11.00	11.00	10.00	26.00	27.00	27.00
Gas System	26.00	26.00	26.00	0.00	0.00	0.00	2.00	4.00	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	13.00	2.00	2.00	2.00	1.00	3.00	3.00
Sanitation	18.50	18.50	18.50	0.00	0.00	0.00	2.00	3.00	3.00
Communications	15.25	15.25	16.25	0.00	0.00	0.00	4.00	4.00	4.00
GRAND TOTAL	315.00	313.00	313.00	13.00	13.00	12.00	35.00	41.00	39.00

Administration Department

PERSONNEL SCHEDULE City Manager	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<u>011</u>			
City Manager	1	1	1
Assistant City Manager	1	1	1
Executive Assistant	1	1	1
Administrative Secretary	1	1	1
Public Information Specialist (Part-time)	0	0	1
	4	4	5

PERSONNEL SCHEDULE City Attorney	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<u>012</u>			
City Attorney	1	1	1
Staff Attorney	1	1	0
Legal Secretary	1	1	1
	3	3	2

PERSONNEL SCHEDULE City Clerk	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<u>013</u>			
City Clerk	1	1	1
	1	1	1

PERSONNEL SCHEDULE Human Relations	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<u>016</u>			
Executive Director, Human Rights Commission	1	1	1
	1	1	1

PERSONNEL SCHEDULE Community Development	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<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 2014	Fiscal Year 2015	Fiscal Year 2016
<u>124</u>			
Human Resources Director	1	1	1
Human Resources Specialist	1	1	1
Human Resources Assistant	1	1	0
Safety & Training Coordinator	2	1	1
Benefits Coordinator	1	1	2
	6	5	5

PERSONNEL SCHEDULE Code Enforcement	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<u>233</u>			
Code Administrator	0.7	0.7	0.7
Code Inspector, Senior	1	1	1
Development Liaison	1	1	1
Code Inspector	2	2	1
Property Maintenance Inspector	0	0	1
Secretary	1	1	1
Office Assistant (Part-time)	1	1	0
	6.7	6.7	5.7

PERSONNEL SCHEDULE Engineering	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<u>377</u>			
Engineer	1	1	1
Engineering Assistant	1	1	1
Seasonal Engineering Intern	0	0	1
	2	2	3

Finance Department

PERSONNEL SCHEDULE Finance Administration	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<u>121</u>			
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Administrative Secretary	1	1	1
Administrative Clerk	1	1	1
Occupational Tax Representative, Senior	1	1	1
Occupational Tax Representative, (Part-time)	1	1	1
Account Technician, Senior	0.25	0.25	0.25
	6.25	6.25	6.25

PERSONNEL SCHEDULE Accounting	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<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	0
	12	12	11

PERSONNEL SCHEDULE Treasury	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<u>125</u>			
Treasury Supervisor	1	0	0
Revenue Supervisor	1	1	1
Account Technician, Senior	1.75	1.75	1.75
Account Technician	1	1	1
Account Representative	5	5	5
Account Representative (Part-time)	2	2	2
Office Assistant/Switchboard	1	1	1
	12.75	11.75	11.75

Information Technology Department

PERSONNEL SCHEDULE Information Technology	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<u>122</u>			
Information Technology Director	0	0	1
Application Development Manager	0	0	1
Information Systems Manager	1	1	0
Application Development Supervisor	1	1	0
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

Fire Department

PERSONNEL SCHEDULE Fire <u>232</u>	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
Fire Chief	1	1	1
Assistant Fire Chief	3	3	3
Fire Captain	2	2	2
Fire Lieutenant	12	12	12
Fire Driver - Engineer	18	18	18
Firefighter	24	24	24
Administrative Secretary	1	1	1
Secretary	1	1	1
	62	62	62

Parks and Recreation Department

PERSONNEL SCHEDULE Parks	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<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 2014	Fiscal Year 2015	Fiscal Year 2016
<u>452</u>			
Golf Course Manager	1	1	1
Golf Course Maintenance Worker	1	1	1
Seasonal Grounds / Maintenance Worker	2	2	2
Seasonal Cashier	2	2	2
	6	6	6

PERSONNEL SCHEDULE Municipal Pool	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<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 2014	Fiscal Year 2015	Fiscal Year 2016
<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 2014	Fiscal Year 2015	Fiscal Year 2016
<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	4	4
Police Sergeant	6	6	6
Police Detective	6	6	6
Police Officer	42	41	41
Reserve Police Officer	3	4	4
Parking Enforcement Officer	1	1	1
School Crossing Guard	5	4	4
System Administrator	2	2	2
Administrative Secretary	1	1	1
Secretary, Senior	1	1	1
Secretary	2	2	2
Data Entry Operator	1	1	1
Office Assistant	1	1	1
	77.75	77.75	77.75

Public Works Department

PERSONNEL SCHEDULE Public Works Administration	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<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 2014	Fiscal Year 2015	Fiscal Year 2016
<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	3
Municipal Facilities Assistant	2	2	1
	6.5	6.5	6.5

PERSONNEL SCHEDULE Traffic Control	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<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 2014	Fiscal Year 2015	Fiscal Year 2016
<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 2014	Fiscal Year 2015	Fiscal Year 2016
<u>771</u>			
Gas System Director	1	1	1
Gas Operations Manager	1	1	1
Administrative Secretary	1	1	1
Engineering Technician	1	0	0
Gas System Analyst	0	1	1
	4	4	4

PERSONNEL SCHEDULE Gas Distribution			
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<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
Inventory Control Technician	1	1	1
Gas System Equipment Operator	3	3	3
Gas Measurement Technician	1	2	2
Gas Distribution Technician	3	2	2
Gas System Worker	3	3	3
Seasonal Gas System Worker	2	4	2
	24	26	24

Cemetery Fund

PERSONNEL SCHEDULE Cemeteries	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<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 2014	Fiscal Year 2015	Fiscal Year 2016
<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 2014	Fiscal Year 2015	Fiscal Year 2016
<u>015</u>			
Mass Transit Director	1	1	0
Transit Superintendent	0	0	1
Transit Mechanic Supervisor	0	0	1
Transit Supervisor	1	1	0
Office Assistant	1	1	1
Bus / Vehicle Mechanic	1	1	0
Bus Operator	9	9	9
Bus Operator (Part-time)	2	2	2
Bus Operator (On-Call)	1	3	3
Bus Preventive Maintenance Technician	1	1	1
	17	19	18

Sanitation Fund

PERSONNEL SCHEDULE Sanitation Collection	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<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	2	3	3
	16	17	17

PERSONNEL SCHEDULE Landfill	Authorized Positions		
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
<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 2014	Fiscal Year 2015	Fiscal Year 2016
<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 2014	Fiscal Year 2015	Fiscal Year 2016
<u>018</u>			
Police Major	0.25	0.25	0.25
Communications Supervisor	1	1	1
Radio Network Systems Technician	0	0	1
Lead Communications Officer	0	2	2
Communications Officer	14	12	12
Communications Officer (on-call)	4	4	4
	19.25	19.25	20.25

City of Henderson, Kentucky
Grade & Salary Ranges
Effective July 1, 2015

<u>Grade</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
1	18,286.89	21,944.99	26,515.56
2	19,369.42	23,242.15	28,084.80
3	20,450.80	24,540.51	29,654.07
4	21,533.34	25,838.81	31,222.15
5	22,614.69	27,137.14	32,791.42
6	23,694.85	28,435.48	34,358.33
7	24,778.56	29,733.83	35,928.75
8	25,858.76	31,030.97	37,495.66
9	26,941.30	32,329.31	39,064.93
10	28,022.64	33,627.65	40,634.18
11	29,105.16	34,924.78	42,201.09
12	30,186.53	36,224.29	43,770.36
13	31,267.89	37,521.47	45,338.44
13.5	33,923.20	39,630.24	45,338.44
14	32,350.43	38,819.81	46,908.88
15	33,431.77	40,118.14	48,474.62
15.5	34,650.34	41,563.07	48,474.62
16	34,513.13	41,415.31	50,043.85
17	35,595.67	42,713.64	51,613.13
18	36,677.04	44,011.96	53,182.38
19	37,758.40	45,310.30	54,750.48
20	38,839.74	46,608.63	56,317.41
21	39,922.27	47,906.98	57,887.82
22	41,003.62	49,204.13	59,454.73
23	42,084.99	50,502.44	61,023.98
24	43,167.53	51,800.79	62,593.25
25	44,248.89	53,097.94	64,161.33
26	45,331.41	54,397.44	65,729.42
27	46,411.59	56,148.51	67,297.50
28	47,495.29	56,992.95	68,867.95
29	48,575.49	58,291.26	70,433.67
30	49,659.18	59,589.62	72,005.30
31	50,739.35	60,886.78	73,572.20
32	51,821.89	62,185.08	75,141.46
33	52,903.25	63,483.43	76,709.54
34	53,983.44	64,781.77	78,276.44
35	55,067.14	66,080.09	79,846.89
36	56,147.31	67,377.26	81,414.96
37	57,231.01	68,676.77	82,984.23
38	58,311.21	69,973.93	84,552.31
39	59,393.75	71,271.08	86,120.41
40	60,475.08	72,570.59	87,688.49
41	61,556.45	73,867.75	89,256.58
42	62,639.00	75,166.09	90,827.01
43	63,720.35	76,464.43	92,393.91
44	64,802.88	77,762.74	93,964.35
45	65,884.23	79,059.90	95,531.26
46	66,965.61	80,358.24	97,100.53
47	68,046.95	81,656.57	98,669.77
48	69,128.31	82,954.90	100,235.53
49	70,210.86	84,253.24	101,805.96
50	71,292.20	85,550.39	103,374.04

City of Henderson, Kentucky

Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
A			
0301	7	Account Clerk	N
0306	9	Account Representative	N
0304	11	Account Technician	N
0305	14	Account Technician, Senior	N
0314	35	Accounting Manager	E
0307	9	Administrative Clerk	N
0063	14	Administrative Secretary	N
0230	33	Applications Programming Manager	E
0315	36	Assistant Finance Director	E
1110	27	Assistant Fire Chief	N
B			
0062	14	Benefits Coordinator	N
3701	10	Bus Operator	N
4204	10	Bus Preventive Maintenance Technician	N
C			
7001	3	Cashier-Recreation	N
0020	25	City Clerk	E
2320	37	City Engineer	E
1210	30	Code Administrator	E
1204	16	Code Inspector	N
1208	24	Code Inspector, Senior	N
1302	12	Communications Officer	N
1304	13	Communications Officer, Lead	N
1311	22	Communications Supervisor	E
8100	16	Community Development Specialist	N
4003	6	Crew Worker	N
4004	9	Crew Worker, Senior	N
6000	3	Custodial Worker	N
D			
0201	8	Data Entry Operator	N
1016	35	Deputy Police Chief	E
1203	16	Development Liaison	N
0321	47	Director, Finance	E
3020	45	Director, Gas System	E
0520	38	Director, Human Resources	E
E			
2310	31	Engineer	E
2302	24	Engineering Assistant	E
3104	13	Engineering Technician	N
4040	9	Equipment Operator	N
4041	11	Equipment Operator, Senior	N
0010	17	Executive Assistant	N
8020	21	Executive Director, Human Relations Commission	E

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
F			
1106	20	Fire Captain	N
1120	43	Fire Chief	E
1103	15.5	Fire Driver - Engineer	N
1104	18	Fire Lieutenant	N
1102	13.5	Firefighter	N
1100	13.5	Firefighter-In-Training (hrly)	N
1101	13.5	Firefighter-In-Training (shift)	N
G			
4106	28	Garage Superintendent	E
3004	21	Gas Construction Supervisor	N
3002	17	Gas Distribution Crew Leader	N
3008	33	Gas Distribution Engineer	E
3006	30	Gas Distribution Superintendent	E
3005	11	Gas Distribution Technician	N
3105	12	Gas Measurement Technician	N
3010	37	Gas Operations Manager	E
3108	14	Gas Servicer	N
3003	20	Gas System Analyst	N
3001	12	Gas System Equipment Operator	N
3012	9	Gas System Worker	N
3110	21	Gas Technical Supervisor	N
4006	9	Golf Course Maintenance Worker	N
4010	18	Golf Course Manager	E
4000	5	Grounds/Maintenance Worker	N
H			
4043	14	Heavy Equipment Operator	N
4044	15	Heavy Equipment Operator, Senior	N
0508	12	Human Resources Assistant	N
0510	17	Human Resources Specialist	N
0063	14	HWU Administrative Assistant	N
4341	21	HWU Assistant Utility System Superintendent	E
4339	33	HWU Automation Manager	E
4338	21	HWU Automation Specialist	N
4308	37	HWU Chief Engineer	E
4343	43	HWU Chief Financial Officer	E
4303	17	HWU Construction Crew Leader	N
4337	18	HWU Construction Inspector	N
4329	30	HWU Construction Superintendent	E
4310	42	HWU Director of Field Operations	E
4357	38	HWU Director of Plant Operations	E
3104	13	HWU Engineering Technician	N
4355	16	HWU Environmental Compliance & Pretreatment Coordinator	N
4340	17	HWU GIS Analyst	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
4335	20	HWU Maintenance Team Leader	N
4325	10	HWU Maintenance Technician I	N
4326	14	HWU Maintenance Technician II	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
4327	18	HWU Maintenance Technician, Senior	N
4206	14	HWU Mechanic	N
4314	31	HWU Projects & Compliance Manager	E
4328	25	HWU Purchasing Manager	E
4307	20	HWU Safety & Training Coordinator	N
0060	9	HWU Secretary	N
0061	11	HWU Secretary, Senior	N
4342	6	HWU Sludge Press Operator	N
4313	13	HWU Utility Locator/Geospatial Technician	N
4302	17	HWU Utility System Crew Leader	N
4304	17	HWU Utility System Specialist	N
4311	30	HWU Utility System Superintendent	E
4312	9	HWU Utility System Worker I	N
4315	11	HWU Utility System Worker II	N
4319	14	HWU Utility System Worker III	N
4334	21	HWU Wastewater Treatment Operator Chief	N
4330	10	HWU Wastewater Treatment Operator I	N
4326	16	HWU Wastewater Treatment Operator II	N
4356	17	HWU Water Quality Specialist	N
4333	21	HWU Water Treatment Operator Chief	N
4321	10	HWU Water Treatment Operator I	N
4334	18	HWU Water Treatment Operator II	N
3100	16	HWU Welder/Fabricator	N
I			
0210	13	Information Technology Operations Technician	N
0302	10	Inventory Control Technician	N
L			
4007	7	Landscape Technician	N
0064	13	Legal Secretary	N
M			
3100	16	Maintenance Welder	N
3304	9	Meter Reader	N
6102	8	Municipal Facilities Assistant	N
6110	31	Municipal Facilities Superintendent	E
6104	13	Municipal Facilities Worker	N
6106	15	Municipal Facilities Worker, Senior	N
N			
0213	22	Network Administrator	N
O			
0390	14	Occupational Tax Representative, Senior	N
0391	9	Occupational Tax Representative	N
0112	7	Office Assistant	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
P			
1000	7	Parking Enforcement Officer	N
4101	21	Parks and Cemeteries Superintendent	E
0215	16	PC Support Specialist	N
1020	44	Police Chief	E
1012	22	Police Lieutenant	E
1014	27	Police Major	E
1004	13.5	Police Officer	N
1008	18	Police Sergeant	N
0221	24	Programmer/Analyst	N
1202	12	Property Maintenance Inspector	N
R			
1306	17	Radio Network Systems Technician	N
7005	8	Recreation Center Worker	N
7006	15	Recreation Facilities Supervisor	E
7010	23	Recreation Program Manager	E
0311	17	Revenue Supervisor	N
S			
0515	20	Safety & Training Coordinator	N
4108	30	Sanitation Superintendent	E
4001	5	Sanitation Worker	N
4002	6	Sanitation Worker, Senior	N
4009	9	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			
4211	16	Transit Mechanic Supervisor	N
3711	30	Transit Superintendent	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>
7001	3	Cashier-Recreation	N
6000	3	Custodial Worker	N
1001	3	School Crossing Guard	N
4000	5	Grounds/Maintenance Worker	N
4001	5	Sanitation Worker	N
4003	6	Crew Worker	N
4342	6	HWU Sludge Press Operator	N
4002	6	Sanitation Worker, Senior	N
4202	6	Vehicle Servicer Helper	N
0301	7	Account Clerk	N
4007	7	Landscape Technician	N
0112	7	Office Assistant	N
1000	7	Parking Enforcement Officer	N
0201	8	Data Entry Operator	N
6102	8	Municipal Facilities Assistant	N
7005	8	Recreation Center Worker	N
4203	8	Vehicle Servicer	N
0306	9	Account Representative	N
0307	9	Administrative Clerk	N
4004	9	Crew Worker, Senior	N
4040	9	Equipment Operator	N
3012	9	Gas System Worker	N
4006	9	Golf Course Maintenance Worker	N
0060	9	HWU Secretary	N
4312	9	HWU Utility System Worker I	N
3304	9	Meter Reader	N
0391	9	Occupational Tax Representative	N
4009	9	Scale Operator	N
0060	9	Secretary	N
3701	10	Bus Operator	N
4204	10	Bus Preventive Maintenance Technician	N
0302	10	HWU Inventory Control Technician	N
4325	10	HWU Maintenance Technician I	N
4330	10	HWU Wastewater Treatment Operator I	N
4321	10	HWU Water Treatment Operator I	N
0302	10	Inventory Control Technician	N
0304	11	Account Technician	N
4041	11	Equipment Operator, Senior	N
3005	11	Gas Distribution Technician	N
0061	11	HWU Secretary, Senior	N
4315	11	HWU Utility System Worker II	N
0061	11	Secretary, Senior	N
1302	12	Communications Officer	N
3105	12	Gas Measurement Technician	N
3001	12	Gas System Equipment Operator	N
0508	12	Human Resources Assistant	N
1202	12	Property Maintenance Inspector	N
3303	12	Utilities Servicer	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
1304	13	Communications Officer, Lead	N
3104	13	Engineering Technician	N
3104	13	HWU Engineering Technician	N
4313	13	HWU Utility Locator/Geospatial Technician	N
0210	13	Information Technology Operations Technician	N
0064	13	Legal Secretary	N
6104	13	Municipal Facilities Worker	N
1102	13.5	Firefighter	N
1100	13.5	Firefighter-In-Training (hrly)	N
1101	13.5	Firefighter-In-Training (shift)	N
1004	13.5	Police Officer	N
0305	14	Account Technician, Senior	N
0063	14	Administrative Secretary	N
0062	14	Benefits Coordinator	N
3108	14	Gas Servicer	N
4043	14	Heavy Equipment Operator	N
0063	14	HWU Administrative Assistant	N
4326	14	HWU Maintenance Technician II	N
4206	14	HWU Mechanic	N
4319	14	HWU Utility System Worker III	N
0390	14	Occupational Tax Representative, Senior	N
4206	14	Vehicle Mechanic	N
4044	15	Heavy Equipment Operator, Senior	N
4350	15	HWU Laboratory Technician	N
6106	15	Municipal Facilities Worker, Senior	N
7006	15	Recreation Facilities Supervisor	E
1103	15.5	Fire Driver - Engineer	N
1204	16	Code Inspector	N
8100	16	Community Development Specialist	N
1203	16	Development Liaison	N
4355	16	HWU Environmental Compliance & Pretreatment Coordinator	N
4326	16	HWU Wastewater Treatment Operator II	N
3100	16	HWU Welder/Fabricator	N
3100	16	Maintenance Welder	N
0215	16	PC Support Specialist	N
4211	16	Transit Mechanic Supervisor	N
0010	17	Executive Assistant	N
3002	17	Gas Distribution Crew Leader	N
0510	17	Human Resources Specialist	N
4303	17	HWU Construction Crew Leader	N
4340	17	HWU GIS Analyst	N
4302	17	HWU Utility System Crew Leader	N
4304	17	HWU Utility System Specialist	N
4356	17	HWU Water Quality Specialist	N
1306	17	Radio Network Systems Technician	N
0311	17	Revenue Supervisor	N
0212	17	System Administrator	N
3308	17	Utility Billing Supervisor	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	<u>FLSA</u>
1104	18	Fire Lieutenant	N
4010	18	Golf Course Manager	E
4337	18	HWU Construction Inspector	N
4327	18	HWU Maintenance Technician, Senior	N
4334	18	HWU Water Treatment Operator II	N
1008	18	Police Sergeant	N
1106	20	Fire Captain	N
3003	20	Gas System Analyst	N
4335	20	HWU Maintenance Team Leader	N
4307	20	HWU Safety & Training Coordinator	N
0515	20	Safety & Training Coordinator	N
8020	21	Executive Director, Human Relations Commission	E
3004	21	Gas Construction Supervisor	N
3110	21	Gas Technical Supervisor	N
4341	21	HWU Assistant Utility System Superintendent	E
4338	21	HWU Automation Specialist	N
4334	21	HWU Wastewater Treatment Operator Chief	N
4333	21	HWU Water Treatment Operator Chief	N
4101	21	Parks and Cemeteries Superintendent	E
1311	22	Communications Supervisor	E
0213	22	Network Administrator	N
1012	22	Police Lieutenant	E
7010	23	Recreation Program Manager	E
1208	24	Code Inspector, Senior	N
2302	24	Engineering Assistant	E
4332	24	HWU GIS Manager	E
0221	24	Programmer/Analyst	N
0020	25	City Clerk	E
4328	25	HWU Purchasing Manager	E
1110	27	Assistant Fire Chief	N
1014	27	Police Major	E
4106	28	Garage Superintendent	E
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
3711	30	Transit Superintendent	E
2310	31	Engineer	E
4314	31	HWU Projects & Compliance Manager	E
6110	31	Municipal Facilities Superintendent	E
0230	33	Applications Programming Manager	E
3008	33	Gas Distribution Engineer	E
4339	33	HWU Automation Manager	E
4331	33	HWU Information System Manager	E
0314	35	Accounting Manager	E
1016	35	Deputy Police Chief	E
0315	36	Assistant Finance Director	E

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

Code	Grade	Classification Title	<u>FLSA</u>
2320	37	City Engineer	E
3010	37	Gas Operations Manager	E
4308	37	HWU Chief Engineer	E
0520	38	Director, Human Resources	E
4357	38	HWU Director of Plant Operations	E
4310	42	HWU Director of Field Operations	E
1120	43	Fire Chief	E
4343	43	HWU Chief Financial Officer	E
1020	44	Police Chief	E
3020	45	Director, Gas System	E
0321	47	Director, Finance	E

GENERAL FUND REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 18,210,379	\$ 18,441,349	\$ 18,958,730	\$ 18,599,300	\$ 19,401,300	\$ 802,000	4.3%
Service Charges & Fees	529,074	536,801	544,578	548,300	543,550	(4,750)	-0.9%
Fines	23,324	22,390	28,317	26,000	28,500	2,500	9.6%
Licenses & Permits	81,091	84,349	75,757	99,600	79,900	(19,700)	-19.8%
Rents & Concessions	116,558	115,011	131,104	117,400	133,200	15,800	13.5%
Sales of Surplus Property	30,364	174,843	17,054	20,400	20,400	-	0.0%
Interest	4,859	99,314	159,188	78,080	112,840	34,760	44.5%
Federal Grants	206,497	11,635	2,113	-	-	-	N/A
State Grants and Aid	504,765	472,213	495,446	567,050	557,670	(9,380)	-1.7%
Local Reimbursement	2,559,758	2,709,266	2,670,501	2,672,770	2,748,940	76,170	2.8%
Other	63,328	101,609	44,267	195,000	30,000	(165,000)	-84.6%
In Lieu of Tax Payments	3,140,916	3,140,095	3,143,332	3,140,700	3,143,700	3,000	0.1%
Total Revenue	\$ 25,470,913	\$ 25,908,875	\$ 26,270,387	\$ 26,064,600	\$ 26,800,000	\$ 735,400	2.8%
Expenditures:							
Personnel Services	\$ 15,796,193	\$ 16,142,769	\$ 16,289,548	\$ 17,768,580	\$ 17,659,730	\$ (108,850)	-0.6%
Supplies	786,806	814,750	793,329	852,840	877,100	24,260	2.8%
Maintenance	700,668	884,469	1,058,752	1,094,970	910,280	(184,690)	-16.9%
Services	2,149,853	2,304,310	2,688,950	3,309,180	3,011,680	(297,500)	-9.0%
Sundry	459,937	473,863	474,083	479,000	491,000	12,000	2.5%
Capital	659,644	254,416	1,281,559	1,566,360	1,877,250	310,890	19.8%
Transfers	3,065,000	3,670,826	4,560,165	5,430,070	5,772,960	342,890	6.3%
Total Expenditures	\$ 23,618,101	\$ 24,545,403	\$ 27,146,386	\$ 30,501,000	\$ 30,600,000	\$ 99,000	0.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,852,812	\$ 1,363,472	\$ (876,000)	\$ (4,436,400)	\$ (3,800,000)		
Fund Balance 7/1	\$ 7,610,073	\$ 9,462,885	\$ 10,826,357	\$ 10,826,357	\$ 9,950,357		
Fund Balance 6/30	\$ 9,462,885	\$ 10,826,357	\$ 9,950,357	\$ 6,389,957	\$ 6,150,357		

GAS FUND REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
Gas Sales	\$ 16,657,230	\$ 20,259,890	\$ 17,840,000	\$ 20,520,000	\$ 16,000,000	\$ (4,520,000)	-22.0%
Penalties	58,265	72,037	55,000	52,500	55,000	2,500	4.8%
Taxable Sales	827	73	250	200	200	-	0.0%
Service / Main Lines	31,157	17,214	58,480	27,500	17,500	(10,000)	-36.4%
Service Charges	10,525	10,112	10,500	11,000	10,500	(500)	-4.5%
Interest	17,007	31,932	20,000	30,300	20,800	(9,500)	-31.4%
Other	54,856	2,996	27,210	15,000	8,500	(6,500)	-43.3%
Sale of Surplus Property	4,889	12,330	14,000	1,500	1,500	-	0.0%
PEAK Rebate	275,121	279,201	284,680	270,000	275,000	5,000	1.9%
Total Revenue	\$ 17,109,877	\$ 20,685,785	\$ 18,310,120	\$ 20,928,000	\$ 16,389,000	\$ (4,539,000)	-21.7%
Expenditures:							
Personnel Services	\$ 1,617,325	\$ 1,626,672	\$ 1,618,331	\$ 1,865,630	\$ 1,786,590	\$ (79,040)	-4.2%
Cost of Natural Gas	12,476,617	15,626,742	12,975,000	16,100,000	11,645,000	(4,455,000)	-27.7%
Supplies	94,502	84,123	84,753	94,800	99,410	4,610	4.9%
Maintenance	275,706	248,025	203,240	290,260	213,660	(76,600)	-26.4%
Services	123,961	108,658	194,190	214,460	228,260	13,800	6.4%
Sundry	2,580,784	2,611,767	2,666,500	2,672,850	2,695,500	22,650	0.8%
Capital	16,211	10,305	219,100	298,000	350,580	52,580	17.6%
Total Expenditures	\$ 17,185,106	\$ 20,316,292	\$ 17,961,114	\$ 21,536,000	\$ 17,019,000	\$ (4,517,000)	-21.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ (75,229)	\$ 369,493	\$ 349,006	\$ (608,000)	\$ (630,000)		
Fund Balance 7/1	\$ 6,714,339	\$ 6,639,110	\$ 7,008,603	\$ 7,008,603	\$ 7,357,609		
Fund Balance 6/30	\$ 6,639,110	\$ 7,008,603	\$ 7,357,609	\$ 6,400,603	\$ 6,727,609		

PUBLIC WAY IMPROVEMENT FUND REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 410	\$ 234	\$ 439	\$ -	\$ -	\$ -	N/A
Municipal Aid	669,227	665,431	592,449	677,000	541,300	(135,700)	-20.0%
Local Gov't Economic Assist.	135,687	101,365	95,848	53,000	56,700	3,700	7.0%
Henderson Water Utility	67,114	145,314	66,134	70,000	70,000	-	0.0%
Miscellaneous	4,444	15,033	11,586	6,000	6,000	-	0.0%
Transfer from General	692,000	811,000	1,338,000	1,416,000	1,136,000	(280,000)	-19.8%
Total Revenue	\$ 1,568,882	\$ 1,738,377	\$ 2,104,456	\$ 2,222,000	\$ 1,810,000	\$ (412,000)	-18.5%
Expenditures:							
Personnel Services	\$ 649,145	\$ 663,949	\$ 619,589	\$ 685,130	\$ 662,060	\$ (23,070)	-3.4%
Supplies	62,342	87,378	83,698	91,990	84,070	(7,920)	-8.6%
Maintenance	719,334	960,401	1,346,248	1,391,900	1,017,500	(374,400)	-26.9%
Services	10,257	9,874	27,660	28,980	18,570	(10,410)	-35.9%
Sundry	23,829	23,533	26,500	24,000	27,800	3,800	15.8%
Total Expenditures	\$ 1,464,907	\$ 1,745,135	\$ 2,103,695	\$ 2,222,000	\$ 1,810,000	\$ (412,000)	-18.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ 103,975	\$ (6,758)	\$ 761	\$ -	\$ -		
Fund Balance 7/1	\$ (78,471)	\$ 25,504	\$ 18,746	\$ 18,746	\$ 19,507		
Fund Balance 6/30	\$ 25,504	\$ 18,746	\$ 19,507	\$ 18,746	\$ 19,507		

SANITATION FUND REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
Collection Fees	\$ 2,320,450	\$ 2,350,453	\$ 2,407,838	\$ 2,319,000	\$ 2,374,000	\$ 55,000	2.4%
Transfer Station Fees	440,932	762,381	630,000	728,000	258,000	(470,000)	-64.6%
Recycling Fees	122,857	123,355	122,480	123,000	123,000	-	0.0%
Interest	65	36,448	28,852	23,440	28,000	4,560	19.5%
Sale of Scrap and Equipment	50,524	27,128	24,092	18,000	21,000	3,000	16.7%
Revenue from County	93,820	96,160	98,560	98,560	101,000	2,440	2.5%
Other	5,770	6,197	8,137	4,000	4,000	-	0.0%
Total Revenue	\$ 3,034,418	\$ 3,402,122	\$ 3,319,959	\$ 3,314,000	\$ 2,909,000	\$ (405,000)	-12.2%
Expenditures:							
Personnel Services	\$ 1,017,761	\$ 1,073,150	\$ 1,124,485	\$ 1,143,560	\$ 1,138,900	\$ (4,660)	-0.4%
Supplies	103,819	100,757	90,936	114,370	99,700	(14,670)	-12.8%
Maintenance	113,992	108,434	125,700	115,580	125,200	9,620	8.3%
Services	1,506,995	1,752,763	1,632,346	1,667,290	1,331,700	(335,590)	-20.1%
Sundry	170,312	417,138	261,560	232,200	245,500	13,300	5.7%
Capital	-	-	25,650	30,000	153,000	123,000	410.0%
Total Expenditures	\$ 2,912,879	\$ 3,452,242	\$ 3,260,677	\$ 3,303,000	\$ 3,094,000	\$ (209,000)	-6.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ 121,539	\$ (50,120)	\$ 59,282	\$ 11,000	\$ (185,000)		
Fund Balance 7/1	\$ (725,065)	\$ (603,526)	\$ (653,646)	\$ (653,646)	\$ (594,364)		
Fund Balance 6/30	\$ (603,526)	\$ (653,646)	\$ (594,364)	\$ (642,646)	\$ (779,364)		

MASS TRANSIT FUND REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
Bus Fares	\$ 39,571	\$ 38,636	\$ 38,154	\$ 40,000	\$ 40,000	\$ -	0.0%
FTA Grant	711,215	557,014	413,966	885,000	1,049,380	164,380	18.6%
State Grant	29,881	55,634	57,000	58,000	56,620	(1,380)	-2.4%
Local Share (General Fund)	695,000	640,000	715,000	470,000	446,000	(24,000)	-5.1%
Interest	164	189	82	-	-	-	N/A
Other	8,254	20,651	6,029	4,000	4,000	-	0.0%
Total Revenue	\$ 1,484,085	\$ 1,312,124	\$ 1,230,231	\$ 1,457,000	\$ 1,596,000	\$ 139,000	9.5%
Expenditures:							
Personnel Services	\$ 871,387	\$ 877,688	\$ 835,378	\$ 1,017,690	\$ 948,300	\$ (69,390)	-6.8%
Supplies	111,694	117,369	93,969	124,500	103,840	(20,660)	-16.6%
Maintenance	67,780	81,258	77,480	77,750	83,950	6,200	8.0%
Services	154,113	142,828	164,613	182,160	186,940	4,780	2.6%
Sundry	41,245	45,268	48,320	36,500	42,500	6,000	16.4%
Capital	261,167	73,747	10,471	18,400	230,470	212,070	1152.6%
Total Expenditures	\$ 1,507,386	\$ 1,338,158	\$ 1,230,231	\$ 1,457,000	\$ 1,596,000	\$ 139,000	9.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ (23,301)	\$ (26,034)	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 173,421	\$ 150,120	\$ 124,086	\$ 124,086	\$ 124,086		
Fund Balance 6/30	\$ 150,120	\$ 124,086	\$ 124,086	\$ 124,086	\$ 124,086		

EMERGENCY COMMUNICATIONS FUND REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
911 Telephone Revenue	\$ 408,823	\$ 400,989	\$ 389,344	\$ 388,000	\$ 389,000	\$ 1,000	0.3%
911 Wireless Revenue	169,431	192,321	173,643	158,000	175,000	17,000	10.8%
State Grant	-	-	26,275	27,000	-	(27,000)	-100.0%
Transfer from General	219,000	300,000	318,000	1,057,000	1,097,000	40,000	3.8%
Revenue from County	74,863	93,963	105,000	351,000	365,000	14,000	4.0%
Interest	80	83	69	-	-	-	N/A
Total Revenue	\$ 872,197	\$ 987,356	\$ 1,012,331	\$ 1,981,000	\$ 2,026,000	\$ 45,000	2.3%
Expenditures:							
Personnel Services	\$ 714,216	\$ 761,265	\$ 720,081	\$ 913,470	\$ 1,027,370	\$ 113,900	12.5%
Supplies	5,853	5,648	8,190	9,630	9,330	(300)	-3.1%
Maintenance	39,766	43,707	67,000	66,930	104,930	38,000	56.8%
Services	118,205	137,098	216,896	240,970	134,370	(106,600)	-44.2%
Capital	-	22,295	-	750,000	750,000	-	0.0%
Total Expenditures	\$ 878,040	\$ 970,013	\$ 1,012,167	\$ 1,981,000	\$ 2,026,000	\$ 45,000	2.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ (5,843)	\$ 17,343	\$ 164	\$ -	\$ -		
Fund Balance 7/1	\$ 38,401	\$ 32,558	\$ 49,901	\$ 49,901	\$ 50,065		
Fund Balance 6/30	\$ 32,558	\$ 49,901	\$ 50,065	\$ 49,901	\$ 50,065		

CIVIL SERVICE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 10	\$ 4	\$ 3	\$ -	\$ -	\$ -	N/A
Employee Contributions	2,154	2,227	2,359	2,500	2,500	-	0.0%
Employer Match	2,154	2,227	2,359	2,500	2,500	-	0.0%
Transfer from General	212,000	192,000	177,000	182,000	187,000	5,000	2.7%
Taxes	193	183	172	-	-	-	N/A
Other	-	75	75	-	-	-	N/A
Total Revenues	\$ 216,511	\$ 196,716	\$ 181,968	\$ 187,000	\$ 192,000	\$ 5,000	2.7%
Expenditures:							
Pension Benefits	\$ 196,179	\$ 164,567	\$ 158,029	\$ 159,260	\$ 162,690	\$ 3,430	2.2%
Health Benefits	21,827	17,185	20,516	24,940	25,600	660	2.6%
Other	2,472	2,541	3,410	2,800	3,710	910	32.5%
Total Expenditures	\$ 220,478	\$ 184,293	\$ 181,955	\$ 187,000	\$ 192,000	\$ 5,000	2.7%
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,967)	\$ 12,423	\$ 13	\$ -	\$ -		
Fund Balance 7/1	\$ (4,003)	\$ (7,970)	\$ 4,453	\$ 4,453	\$ 4,466		
Fund Balance 6/30	\$ (7,970)	\$ 4,453	\$ 4,466	\$ 4,453	\$ 4,466		

POLICE & FIRE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 7	\$ 5	\$ 2	\$ -	\$ -	\$ -	N/A
Transfer from General	418,000	412,000	410,000	435,000	423,000	(12,000)	-2.8%
Taxes	431	361	357	-	-	-	N/A
Total Revenues	\$ 418,438	\$ 412,366	\$ 410,359	\$ 435,000	\$ 423,000	\$ (12,000)	-2.8%
Expenditures:							
Pension Benefits	\$ 377,774	\$ 378,715	\$ 355,549	\$ 387,450	\$ 367,530	\$ (19,920)	-5.1%
Other	2,782	2,782	3,720	3,100	4,050	950	30.6%
Health Insurance Benefits	37,834	37,747	50,500	44,450	51,420	6,970	15.7%
Total Expenditures	\$ 418,390	\$ 419,244	\$ 409,769	\$ 435,000	\$ 423,000	\$ (12,000)	-2.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ 48	\$ (6,878)	\$ 590	\$ -	\$ -		
Fund Balance 7/1	\$ (5,616)	\$ (5,568)	\$ (12,446)	\$ (12,446)	\$ (11,856)		
Fund Balance 6/30	\$ (5,568)	\$ (12,446)	\$ (11,856)	\$ (12,446)	\$ (11,856)		

HEALTH INSURANCE FUND REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 1,944	\$ 1,274	\$ 1,348	\$ 1,670	\$ 800	\$ (870)	-52.1%
Employee Contributions	404,718	408,264	393,582	400,000	400,000	-	0.0%
Premiums - Water	1,064,867	1,073,055	1,126,838	1,283,250	1,200,600	(82,650)	-6.4%
Premiums - Power & Light	511,983	529,532	560,436	604,750	565,800	(38,950)	-6.4%
Premiums - 911	149,979	168,738	149,951	224,940	234,000	9,060	4.0%
Premiums - DSC	242,325	236,698	256,770	272,890	266,400	(6,490)	-2.4%
Premiums - General Fund	2,759,125	2,880,446	2,901,418	3,444,180	3,348,000	(96,180)	-2.8%
Premiums - Gas Fund	321,450	324,148	309,534	383,500	374,400	(9,100)	-2.4%
Premiums - HART	176,850	179,232	180,456	206,500	187,200	(19,300)	-9.3%
Premiums - PWI	150,338	145,167	158,843	173,320	169,200	(4,120)	-2.4%
Premiums - Cemetery Fund	53,800	53,636	43,668	59,000	57,600	(1,400)	-2.4%
Total Revenue	\$ 5,837,379	\$ 6,000,190	\$ 6,082,844	\$ 7,054,000	\$ 6,804,000	\$ (250,000)	-3.5%
Expenditures:							
Administration Expense	\$ 614,481	\$ 602,264	\$ 751,660	\$ 620,000	\$ 899,000	\$ 279,000	45.0%
Insurance Benefits	5,011,787	5,324,586	5,100,801	6,434,000	5,905,000	(529,000)	-8.2%
Total Expenditures	\$ 5,626,268	\$ 5,926,850	\$ 5,852,461	\$ 7,054,000	\$ 6,804,000	\$ (250,000)	-3.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ 211,111	\$ 73,340	\$ 230,383	\$ -	\$ -		
Fund Balance 7/1	\$ (493,381)	\$ (282,270)	\$ (208,930)	\$ (208,930)	\$ 21,453		
Fund Balance 6/30	\$ (282,270)	\$ (208,930)	\$ 21,453	\$ (208,930)	\$ 21,453		

HEALTH REIMBURSEMENT ARRANGEMENT REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 405	\$ 296	\$ 223	\$ -	\$ -	\$ -	N/A
Transfers	429,000	309,000	420,000	400,000	430,000	30,000	7.5%
Total Revenue	429,405	309,296	420,223	400,000	430,000	30,000	7.5%
Expenditures:							
Sundry Charges Total	\$ 401,368	\$ 415,007	\$ 418,024	\$ 400,000	\$ 430,000	\$ 30,000	7.5%
Total Expenditures	\$ 401,368	\$ 415,007	\$ 418,024	\$ 400,000	\$ 430,000	\$ 30,000	7.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ 28,037	\$ (105,711)	\$ 2,199	\$ -	\$ -		
Fund Balance 7/1	\$ 117,829	\$ 145,866	\$ 40,155	\$ 40,155	\$ 42,354		
Fund Balance 6/30	\$ 145,866	\$ 40,155	\$ 42,354	\$ 40,155	\$ 42,354		

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
Comm. Develop. Block Grant	\$ 215,862	\$ 123,460	\$ 314,640	\$ 465,000	\$ 321,000	\$ (144,000)	-31.0%
Total Revenue	\$ 215,862	\$ 123,460	\$ 314,640	\$ 465,000	\$ 321,000	\$ (144,000)	-31.0%
Expenditures:							
Acquisition	\$ 3,753	\$ 209	\$ 2,020	\$ 2,020	\$ 4,000	\$ 1,980	98.0%
Rehabilitation	167,713	10,190	160,000	162,740	133,230	(29,510)	-18.1%
Administration	42,785	45,768	42,120	42,120	42,240	120	0.3%
Public Facilities	-	9,428	79,000	226,530	109,850	(116,680)	-51.5%
Public Services	32,088	34,326	31,500	31,590	31,680	90	0.3%
Total Expenditures	\$ 246,339	\$ 99,921	\$ 314,640	\$ 465,000	\$ 321,000	\$ (144,000)	-31.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ (30,477)	\$ 23,539	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ (30,477)	\$ (6,938)	\$ (6,938)	\$ (6,938)		
Fund Balance 6/30	\$ (30,477)	\$ (6,938)	\$ (6,938)	\$ (6,938)	\$ (6,938)		

HOME GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
HOME Program	\$ -	\$ -	\$ -	\$ 120,000	\$ 198,000	\$ 78,000	65.0%
Total Revenue	\$ -	\$ -	\$ -	\$ 120,000	\$ 198,000	\$ 78,000	65.0%
Expenditures:							
Construction	\$ -	\$ -	\$ -	\$ 120,000	\$ 180,000	\$ 60,000	50.0%
Administration	-	-	-	-	18,000	18,000	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ 120,000	\$ 198,000	\$ 78,000	65.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 6/30	\$ -	\$ -	\$ -	\$ -	\$ -		

POLICE INVESTIGATION FUND REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sale of Equipment	\$ 8,789	\$ -	\$ 7,246	\$ -	\$ -	\$ -	N/A
Interest	473	437	377	200	200	-	0.0%
Federal Grant	-	37,835	-	-	-	-	N/A
Investigation Income	4,994	200	1,530	4,800	4,800	-	0.0%
Reserved Fund Balance	-	-	-	43,000	17,000	(26,000)	-60.5%
Total Revenue	\$ 14,256	\$ 38,472	\$ 9,153	\$ 48,000	\$ 22,000	\$ (26,000)	-54.2%
Expenditures:							
Special Services	\$ 13,242	\$ 63,375	\$ 41,150	\$ 48,000	\$ 22,000	\$ (26,000)	-54.2%
Total Expenditures	\$ 13,242	\$ 63,375	\$ 41,150	\$ 48,000	\$ 22,000	\$ (26,000)	-54.2%
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,014	\$ (24,903)	\$ (31,997)	\$ -	\$ -		
Fund Balance 7/1	\$ 68,910	\$ 69,924	\$ 45,021	\$ 45,021	\$ 13,024		
Fund Balance 6/30	\$ 69,924	\$ 45,021	\$ 13,024	\$ 45,021	\$ 13,024		

CEMETERY FUND REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sales	\$ 230,533	\$ 160,108	\$ 148,973	\$ 185,500	\$ 185,500	\$ -	0.0%
Taxable Sales	2,516	1,591	1,000	1,500	1,500	-	0.0%
Interest	141	10	-	-	-	-	N/A
Transfer from General	46,000	207,000	222,000	233,000	262,000	29,000	12.4%
Other	-	460	-	-	-	-	N/A
Total Revenues	\$ 279,190	\$ 369,169	\$ 371,973	\$ 420,000	\$ 449,000	\$ 29,000	6.9%
Expenditures:							
Personnel Services	\$ 237,342	\$ 220,081	\$ 222,837	\$ 252,950	\$ 250,250	\$ (2,700)	-1.1%
Supplies	17,806	14,095	10,428	18,790	17,940	(850)	-4.5%
Maintenance	14,316	22,130	19,899	21,480	16,860	(4,620)	-21.5%
Services	86,686	99,062	108,452	117,280	114,350	(2,930)	-2.5%
Sundry	8,491	9,713	9,500	9,500	9,600	0	0.0%
Capital	29,316	-	-	-	40,000	8,000	N/A
Total Expenditures	\$ 393,957	\$ 365,081	\$ 371,116	\$ 420,000	\$ 449,000	\$ 29,000	6.9%
Excess (Deficiency) of Revenues Over Expenditures	\$ (114,767)	\$ 4,088	\$ 857	\$ -	\$ -		
Fund Balance 7/1	\$ 103,734	\$ (11,033)	\$ (6,945)	\$ (6,945)	\$ (6,088)		
Fund Balance 6/30	\$ (11,033)	\$ (6,945)	\$ (6,088)	\$ (6,945)	\$ (6,088)		

BOND FUND REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 983	\$ 87	\$ 40	\$ -	\$ -	\$ -	N/A
America Bond Subsidy	137,170	124,555	122,476	133,000	130,200	(2,800)	-2.1%
Tax Revenue	242	207	125	-	-	-	N/A
HWU Contribution	528,780	732,462	846,393	805,000	907,800	102,800	12.8%
Transfer from General	783,000	777,000	782,000	837,000	914,000	77,000	9.2%
Transfer from Construction	935,398	1,362,280	1,365,470	1,365,000	1,703,000	338,000	24.8%
Total Revenue	\$ 2,385,573	\$ 2,996,591	\$ 3,116,504	\$ 3,140,000	\$ 3,655,000	\$ 515,000	16.4%
Expenditures:							
Interest	\$ 925,391	\$ 1,102,741	\$ 1,205,808	\$ 1,230,000	\$ 1,385,000	\$ 155,000	12.6%
Bonds	1,460,000	1,895,000	1,910,000	1,910,000	2,270,000	360,000	18.8%
Total Expenditures	\$ 2,385,391	\$ 2,997,741	\$ 3,115,808	\$ 3,140,000	\$ 3,655,000	\$ 515,000	16.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ 182	\$ (1,150)	\$ 696	\$ -	\$ -		
Fund Balance 7/1	\$ 69,424	\$ 69,606	\$ 68,456	\$ 68,456	\$ 69,152		
Fund Balance 6/30	\$ 69,606	\$ 68,456	\$ 69,152	\$ 68,456	\$ 69,152		

CONSTRUCTION FUND REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 23,026	\$ 25,880	\$ 17,230	\$ -	\$ -	\$ -	N/A
Federal Grant	3,464,604	273,616	1,212,925	1,000,000	600,000	(400,000)	-40.0%
State Grant	-	-	-	213,000	248,000	35,000	16.4%
County Contribution	10,000	-	20,430	-	-	-	N/A
Bond or Loan Proceeds	9,730,000	-	8,000,000	15,000,000	8,000,000	(7,000,000)	-46.7%
Reimbursable Services	142,777	251,290	1,085,708	1,607,000	-	(1,607,000)	-100.0%
Transfers from General	-	325,000	620,000	630,000	811,000	181,000	28.7%
Total Revenue	\$ 13,370,407	\$ 875,786	\$ 10,956,293	\$ 18,450,000	\$ 9,659,000	\$ (8,791,000)	-47.6%
Expenditures:							
Loan Issuance Costs	\$ -	\$ -	\$ -	\$ 112,000	\$ 330,000	\$ 218,000	194.6%
Radio Equipment	-	-	-	-	2,818,570	2,818,570	N/A
Street	147,989	524,193	1,570,365	6,220,100	859,000	(5,361,100)	-86.2%
Public Works Building	-	6,866	1,923,000	4,962,700	2,928,430	(2,034,270)	-41.0%
Land Acquisition	20,000	-	1,200,000	200,000	200,000	-	0.0%
Fire Station	8,105	-	-	-	-	-	N/A
Riverfront Improvements	2,799,131	94,407	-	1,000,000	600,000	(400,000)	-40.0%
Distribution to HWU	264,547	-	-	5,955,200	-	(5,955,200)	-100.0%
Transfer to General Fund	22,475	28,387	17,230	-	1,923,000	1,923,000	N/A
Transfer to Bond Fund	935,398	1,362,280	1,365,470	1,365,000	1,703,000	338,000	24.8%
Total Expenditures	\$ 4,197,645	\$ 2,016,133	\$ 6,076,065	\$ 19,815,000	\$ 11,362,000	\$ (8,453,000)	-42.7%
Excess (Deficiency) of Revenues Over Expenditures	\$ 9,172,762	\$ (1,140,347)	\$ 4,880,228	\$ (1,365,000)	\$ (1,703,000)		
Fund Balance 7/1	\$ 20,519,762	\$ 29,692,524	\$ 28,552,177	\$ 28,552,177	\$ 33,432,405		
Fund Balance 6/30	\$ 29,692,524	\$ 28,552,177	\$ 33,432,405	\$ 27,187,177	\$ 31,729,405		

FLOOD MITIGATION FUND REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 107	\$ 39	\$ 44	\$ -	\$ -	\$ -	N/A
State Grant	87,796	229,847	27,914	571,000	850,000	279,000	48.9%
Federal Grant	244,633	-	-	147,000	-	(147,000)	-100.0%
Henderson County Contributions	83,860	58,720	34,481	72,500	115,000	42,500	58.6%
Transfers from General	83,860	68,720	34,481	72,500	115,000	42,500	58.6%
Total Revenue	\$ 500,256	\$ 357,326	\$ 96,920	\$ 863,000	\$ 1,080,000	\$ 217,000	25.1%
Expenditures:							
Canoe Creek Maintenance	\$ 73,672	\$ 278,148	\$ 80,187	\$ 863,000	\$ 1,080,000	\$ 217,000	25.1%
Professional Services	56,174	81,782	-	-	-	-	N/A
Total Expenditures	\$ 129,846	\$ 359,930	\$ 80,187	\$ 863,000	\$ 1,080,000	\$ 217,000	25.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ 370,410	\$ (2,604)	\$ 16,733	\$ -	\$ -		
Fund Balance 7/1	\$ (414,525)	\$ (44,115)	\$ (46,719)	\$ (46,719)	\$ (29,986)		
Fund Balance 6/30	\$ (44,115)	\$ (46,719)	\$ (29,986)	\$ (46,719)	\$ (29,986)		

ALL FUNDS REVENUE AND EXPENSE SUMMARY							
	2013 ACTUAL	2014 ACTUAL	2015 PROJECTION	2015 BUDGET	2016 BUDGET	2015 vs 2016 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 18,211,245	\$ 18,442,100	\$ 18,959,384	\$ 18,599,300	\$ 19,401,300	\$ 802,000	4.3%
Gas Sales	16,657,230	20,259,890	17,840,000	20,520,000	16,000,000	(4,520,000)	-22.0%
Service Charges & Fees	4,041,663	4,415,048	4,316,537	4,315,300	3,913,050	(402,250)	-9.3%
Fines	23,324	22,390	28,317	26,000	28,500	2,500	9.6%
Licenses & Permits	81,091	84,349	75,757	99,600	79,900	(19,700)	-19.8%
Rents & Concessions	116,558	115,011	131,104	117,400	133,200	15,800	13.5%
Interest	49,681	196,232	227,897	133,690	162,640	28,950	21.7%
Federal Grants	4,979,981	1,128,115	2,092,395	2,777,000	2,298,580	(478,420)	-17.2%
State Grants	1,427,356	1,524,490	1,294,932	2,166,050	2,310,290	144,240	6.7%
Local Reimbursement	3,032,192	3,354,713	4,080,814	4,871,830	3,399,940	(1,471,890)	-30.2%
Bond or Loan Proceeds	9,730,000	-	8,000,000	15,000,000	8,000,000	(7,000,000)	-46.7%
Other	1,243,657	1,304,389	1,107,834	1,253,900	1,056,900	(197,000)	-15.7%
Transfers	10,472,755	11,727,114	12,936,258	14,554,830	14,835,000	280,170	1.9%
In Lieu of Tax Payments	3,140,916	3,140,095	3,143,332	3,140,700	3,143,700	3,000	0.1%
Total Revenue	\$ 73,207,649	\$ 65,713,936	\$ 74,234,561	\$ 87,575,600	\$ 74,763,000	\$ (12,812,600)	-14.6%
Expenditures:							
Personnel Services	\$ 21,536,983	\$ 21,963,788	\$ 22,014,843	\$ 24,263,110	\$ 24,080,440	\$ (182,670)	-0.8%
Insurance Benefits	5,413,155	5,739,593	5,518,825	6,834,000	6,335,000	(499,000)	-7.3%
Cost of Natural Gas	12,476,617	15,626,742	12,975,000	16,100,000	11,645,000	(4,455,000)	-27.7%
Bond Payments	2,385,391	2,997,741	3,115,808	3,140,000	3,655,000	515,000	16.4%
Supplies	1,182,822	1,224,120	1,165,303	1,306,920	1,291,390	(15,530)	-1.2%
Maintenance	2,005,234	2,626,572	2,978,506	3,921,870	3,552,380	(369,490)	-9.4%
Services	4,839,221	5,307,337	5,833,047	6,434,220	5,954,630	(479,590)	-7.5%
Sundry	3,530,937	3,681,203	3,801,103	4,151,050	4,360,900	209,850	5.1%
Capital	3,941,563	986,229	6,230,145	15,045,560	10,807,300	(4,238,260)	-28.2%
Transfers	4,287,420	5,061,493	5,942,865	12,750,270	9,398,960	(3,351,310)	-26.3%
Total Expenditures	\$ 61,599,343	\$ 65,214,818	\$ 69,575,445	\$ 93,947,000	\$ 81,081,000	\$ (12,866,000)	-13.7%
Excess (Deficiency) of Revenues Over Expenditures	\$ 11,608,306	\$ 499,118	\$ 4,659,115	\$ (6,371,400)	\$ (6,318,000)		
Fund Balance 7/1	\$ 33,694,832	\$ 45,303,138	\$ 45,802,256	\$ 45,802,256	\$ 50,461,371		
Fund Balance 6/30	\$ 45,303,138	\$ 45,802,256	\$ 50,461,371	\$ 39,430,856	\$ 44,143,371		

CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Fund 10 - General Fund							
31 Taxes							
3100	Current Property Tax	\$ 6,884,161	\$ 7,044,763	\$ 7,432,755	\$ 7,138,500	\$ 7,744,300	8.5%
3101	Vehicle Property Tax	622,737	645,179	645,006	630,000	650,000	3.2%
3102	Property Tax Discount	(57,126)	(58,605)	(64,071)	(58,900)	(69,400)	N/A
3104	Omitted Tangible Tax	118,724	145,924	60,450	65,000	65,000	0.0%
3105	Delinquent Property Tax	85,699	60,796	73,269	65,000	66,400	2.2%
3110	Penalty & Interest	58,271	42,093	44,105	40,000	42,000	5.0%
3115	Franchise Tax	677,113	674,160	685,000	682,000	689,000	1.0%
3121	Bank Deposits	146,959	147,332	149,765	147,700	152,600	3.3%
3125	Insurance Tax	4,519,282	4,580,176	4,630,849	4,650,000	4,681,400	0.7%
3130	Net Profits Tax	889,492	778,623	798,580	780,000	800,000	2.6%
3135	Payroll Tax	4,265,067	4,380,908	4,503,022	4,460,000	4,580,000	2.7%
3150	In Lieu of Tax - Housing	96,192	95,371	98,608	96,000	99,000	3.1%
3151	In Lieu of Tax - Electric	1,244,724	1,244,724	1,244,724	1,244,700	1,244,700	0.0%
3152	In Lieu of Tax - Gas	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	0.0%
3153	In Lieu of Tax - Water	400,000	400,000	400,000	400,000	400,000	0.0%
Tax Total		21,351,295	21,581,444	22,102,062	21,740,000	22,545,000	3.7%
32 Service Fees							
3221	Service Charges	384,972	395,760	380,162	380,000	380,000	0.0%
3225	Check Collection Fee	2,670	2,350	2,490	2,700	2,700	0.0%
3231	Warrant Service Fee	52,361	47,718	54,382	53,000	53,000	0.0%
3235	Appeal Board Fees	720	640	640	1,000	750	-25.0%
3240	Swimming Pool Fees	26,609	25,711	25,678	27,000	26,000	-3.7%
3245	Golf Course Fees	-	14,510	31,802	33,000	32,000	-3.0%
3260	Alarm Monitoring Fee	8,100	8,550	8,000	8,600	8,000	-7.0%
3265	False Alarm Services	5,450	4,650	5,600	6,000	5,600	-6.7%
3274	Law Enforcement	43,411	36,529	35,179	36,000	35,000	-2.8%
3280	Service Chg.-nuisance	4,525	43	453	1,000	500	-50.0%
3325	Criminal Littering Fines	256	340	192	-	-	N/A
Service Fees Total		529,074	536,801	544,578	548,300	543,550	-0.9%
33 Fines & Forfeitures							
3305	Parking Fines	22,482	21,640	28,177	25,000	28,000	12.0%
3306	Park. Ticket Summons	542	450	140	1,000	500	-50.0%
3320	Other Police Fines	300	300	-	-	-	N/A
Fines & Forfeitures Total		23,324	22,390	28,317	26,000	28,500	9.6%
34 License & Permits							
3405	Liquor & Beer License	15,137	23,561	23,872	21,000	23,500	11.9%
3410	Building Permits	31,409	28,056	20,733	30,000	20,700	-31.0%
3420	Electrical Permits	20,155	12,997	8,452	18,000	13,000	-27.8%
3425	Boat Launch Permits	8,390	13,735	16,000	22,000	16,000	-27.3%
3430	Fireworks Permits	6,000	6,000	6,000	5,000	6,000	20.0%
3435	Resident Parking Permit	-	-	700	3,600	700	-80.6%
License & Permits Total		81,091	84,349	75,757	99,600	79,900	-19.8%

CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Fund 10 - General Fund - (continued)							
35 Rents							
3505	Rent-Municipal Center	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	0.0%
3509	Golf Cart Rental	-	7,067	21,331	10,000	21,300	113.0%
3510	Rent-Other	18,630	17,003	17,600	18,500	18,000	-2.7%
3515	Concession-JKF Center	2,243	761	345	1,500	-	-100.0%
3516	Concessions - Pool	9,727	7,159	6,918	10,000	7,000	-30.0%
3517	Concession-Golf	-	1,180	5,300	-	7,500	N/A
3520	Rent-Municipal Lands	83,558	79,441	77,210	75,000	77,000	2.7%
Rents Total		116,558	115,011	131,104	117,400	133,200	13.5%
36 Sale of Property							
3615	Photostatic Copy Fees	9,165	9,345	9,385	9,400	9,400	0.0%
3620	Sale of Land	-	150,000	100	-	-	N/A
3622	Sale of Equipment	1,999	2,937	5	3,000	3,000	0.0%
3623	Sale of Vehicles	18,736	12,502	7,211	8,000	8,000	0.0%
3628	Disc Golf Sales	464	59	353	-	-	N/A
Sale of Property Total		30,364	174,843	17,054	20,400	20,400	0.0%
37 Other Revenue							
3700	Interest Income	4,859	99,314	159,188	78,080	112,840	44.5%
3705	Recreational Activities	420	-	450	-	-	N/A
3710	Govt Service Chg-Water	547,000	570,000	580,000	580,000	599,000	3.3%
3715	Govt Service Chg-Elec	583,000	614,000	623,000	623,000	644,000	3.4%
3719	Govt Service Chg-HART	108,000	110,000	118,000	118,000	119,000	0.8%
3720	Govt Service Chg-Gas	839,000	873,000	895,000	895,000	924,000	3.2%
3721	Govt Service Chg-DSC	219,000	223,000	232,000	232,000	238,000	2.6%
3725	Govt Service Chg-Coun.	42,308	53,420	45,101	47,300	46,400	-1.9%
3730	Insurance Recovery	24,351	51,652	17,169	20,000	20,000	0.0%
3753	Federal Grant	206,497	11,635	2,113	-	-	N/A
3754	State Grant	40,659	31,120	28,735	59,150	60,000	1.4%
3761	KLEFPF	221,402	214,476	233,450	258,100	250,380	-3.0%
3762	FIP	242,704	226,617	233,261	249,800	247,290	-1.0%
3774	Donations	14,510	20,161	7,327	175,000	10,000	-94.3%
3799	Unclassified	1,571	1,409	2,091	-	-	N/A
3830	Reimbursable Services	221,450	265,846	177,400	177,470	178,540	0.6%
Other Revenue Total		3,316,731	3,365,650	3,354,285	3,512,900	3,449,450	-1.8%
GENERAL FUND REVENUE TOTAL		\$25,448,437	\$25,880,488	\$26,253,157	\$26,064,600	\$26,800,000	2.8%

CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Fund 20 - Gas Fund

32 Service Fees

3221	Service Charges	\$ 10,525	\$ 10,112	\$ 10,500	\$ 11,000	\$ 10,500	-4.5%
Service Fees Total		10,525	10,112	10,500	11,000	10,500	-4.5%

36 Sale of Property

3622	Sale of Equipment	4,889	12,330	14,000	1,500	1,500	0.0%
3625	Taxable Sales	827	73	250	200	200	0.0%
Sale of Property Total		5,716	12,403	14,250	1,700	1,700	0.0%

37 Other Revenue

3700	Interest Income	17,007	31,932	20,000	30,300	20,800	-31.4%
3730	Insurance Recovery	-	14	-	-	-	N/A
3754	State Contract	-	-	-	2,500	-	-100.0%
3830	Reimbursable Services	34,818	(6,761)	21,210	2,500	2,500	0.0%
Other Revenue Total		51,825	25,185	41,210	35,300	23,300	-34.0%

39 Gas Revenue

3900	Gas Sales	16,657,230	20,259,890	17,840,000	20,520,000	16,000,000	-22.0%
3920	Penalties	58,265	72,037	55,000	52,500	55,000	4.8%
3940	Gas Mains	-	3,000	49,280	10,000	7,500	-25.0%
3945	Service Lines	31,157	14,214	9,200	17,500	10,000	-42.9%
3960	PEAK Return	275,121	279,201	284,680	270,000	275,000	1.9%
3990	Miscellaneous	20,038	9,743	6,000	10,000	6,000	-40.0%
Gas Revenue Total		17,041,811	20,638,085	18,244,160	20,880,000	16,353,500	-21.7%

GAS FUND REVENUE TOTAL		<u>\$17,109,877</u>	<u>\$20,685,785</u>	<u>\$18,310,120</u>	<u>\$20,928,000</u>	<u>\$16,389,000</u>	<u>-21.7%</u>
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Fund 29 - Health Reimbursement Arrangement (HRA)

37 Other Revenue

3700	Interest Income	\$ 405	\$ 296	\$ 223	\$ -	\$ -	N/A
Other Revenue Total		405	296	223	-	-	N/A

38 Transfers

3855	Transfer from Health Ins.	429,000	309,000	420,000	400,000	430,000	7.5%
Transfers Total		429,000	309,000	420,000	400,000	430,000	7.5%

HRA FUND REVENUE TOTAL		<u>\$ 429,405</u>	<u>\$ 309,296</u>	<u>\$ 420,223</u>	<u>\$ 400,000</u>	<u>\$ 430,000</u>	<u>7.5%</u>
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CITY OF HENDERSON, KY REVENUE FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Fund 32 - Civil Service Pension Fund

37 Other Revenue

3700	Interest Income	\$ 10	\$ 4	\$ 3	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,154	2,227	2,359	2,500	2,500	0.0%
3723	Income Match Sanit.	2,154	2,227	2,359	2,500	2,500	0.0%
3724	Tax Revenue	-	75	75	-	-	N/A
3851	Transfer from General	212,000	192,000	177,000	182,000	187,000	2.7%
Other Revenue Total		216,318	196,533	181,796	187,000	192,000	2.7%

CIVIL SERVICE REVENUE TOTAL	\$ 216,318	\$ 196,533	\$ 181,796	\$ 187,000	\$ 192,000	2.7%
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Fund 33 - Police & Fire Pension Fund

37 Other Revenue

3700	Interest Income	\$ 7	\$ 5	\$ 2	\$ -	\$ -	N/A
3724	Tax Revenue	431	361	357	-	-	N/A
3851	Transfer from General	418,000	412,000	410,000	435,000	423,000	-2.8%
Other Revenue Total		418,438	412,366	410,359	435,000	423,000	-2.8%

POLICE & FIRE REVENUE TOTAL	\$ 418,438	\$ 412,366	\$ 410,359	\$ 435,000	\$ 423,000	-2.8%
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Fund 40 - Cemetery Fund

36 Sale of Property

3600	Cemetery Spaces	\$ 72,009	\$ 37,276	\$ 36,502	\$ 56,000	\$ 56,000	0.0%
3605	Grave Openings	105,645	98,730	87,080	100,000	100,000	0.0%
3610	Other Cemetery Serv.	18,270	17,102	10,391	17,000	17,000	0.0%
3625	Taxable Sales	2,516	1,591	1,000	1,500	1,500	0.0%
3630	Mausoleum Sales	34,609	7,000	15,000	12,500	12,500	0.0%
Sale of Property Total		233,049	161,699	149,973	187,000	187,000	0.0%

37 Other Revenue

3700	Interest Income	141	10	-	-	-	N/A
3799	Unclassified	-	460	-	-	-	N/A
Other Revenue Total		141	470	-	-	-	N/A

38 Transfers

3851	Transfer from General	46,000	207,000	222,000	233,000	262,000	12.4%
Transfer Total		46,000	207,000	222,000	233,000	262,000	12.4%

CEMETERY REVENUE TOTAL	\$ 279,190	\$ 369,169	\$ 371,973	\$ 420,000	\$ 449,000	6.9%
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CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Fund 45 - Health Insurance Fund

37 Other Revenue

3700	Interest Income	\$ 1,944	\$ 1,274	\$ 1,348	\$ 1,670	\$ 800	-52.1%
3778	Premiums - 911	149,979	168,738	149,951	224,940	234,000	4.0%
3781	Premiums - Water	1,064,867	1,073,055	1,126,838	1,283,250	1,200,600	-6.4%
3782	Premiums - Power Light	511,983	529,532	560,436	604,750	565,800	-6.4%
3784	Premiums - Sanitation	242,325	236,698	256,770	272,890	266,400	-2.4%
3785	Premiums - Cemetery	53,800	53,636	43,668	59,000	57,600	-2.4%
3786	Premiums - General	2,759,125	2,880,446	2,901,418	3,444,180	3,348,000	-2.8%
3787	Premiums - Gas	321,450	324,148	309,534	383,500	374,400	-2.4%
3788	Premiums - HART	176,850	179,232	180,456	206,500	187,200	-9.3%
3789	Premiums - PWI	150,338	145,167	158,843	173,320	169,200	-2.4%
3795	Employee Contri. + 1	404,718	408,264	393,582	400,000	400,000	0.0%
Other Revenue Total		5,837,379	6,000,190	6,082,844	7,054,000	6,804,000	-3.5%

HEALTH INS. REVENUE TOTAL	\$ 5,837,379	\$ 6,000,190	\$ 6,082,844	\$ 7,054,000	\$ 6,804,000	-3.5%
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Fund 48- Bond Fund

37 Other Revenue

3700	Interest Income	\$ 983	\$ 87	\$ 40	\$ -	\$ -	N/A
3724	Property Tax Revenue	242	207	125	-	-	N/A
3777	America Bond Subsidy	137,170	124,555	122,476	133,000	130,200	-2.1%
3797	HWU Contribution	528,780	732,462	846,393	805,000	907,800	12.8%
3851	Transfer from General	783,000	777,000	782,000	837,000	914,000	9.2%
3860	Transfer from Constr.	935,398	1,362,280	1,365,470	1,365,000	1,703,000	24.8%
Other Revenue Total		2,385,573	2,996,591	3,116,504	3,140,000	3,655,000	16.4%

BOND FUND REVENUE TOTAL	\$ 2,385,573	\$ 2,996,591	\$ 3,116,504	\$ 3,140,000	\$ 3,655,000	16.4%
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Fund 50 - Public Way Improvement (PWI) Fund

37 Other Revenue

3700	Interest Income	\$ 410	\$ 234	\$ 439	\$ -	\$ -	N/A
3751	LGEA-Coal	83,268	46,896	39,219	-	-	N/A
3752	LGEA-Mineral	52,419	54,469	56,629	53,000	56,700	7.0%
3756	Municipal Aid	669,227	665,431	592,449	677,000	541,300	-20.0%
3799	Other	448	217	23	-	-	N/A
3830	Reimbursable Services	3,996	14,816	11,563	6,000	6,000	0.0%
3835	Service Cuts	67,114	145,314	66,134	70,000	70,000	0.0%
3851	Transfer from General	692,000	811,000	1,338,000	1,416,000	1,136,000	-19.8%
Other Revenue Total		1,568,882	1,738,377	2,104,456	2,222,000	1,810,000	-18.5%

PWI REVENUE TOTAL	\$ 1,568,882	\$ 1,738,377	\$ 2,104,456	\$ 2,222,000	\$ 1,810,000	-18.5%
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CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Fund 51 - Construction Fund

37 Other Revenue

3700	Interest Income	\$ 23,026	\$ 25,880	\$ 17,230	\$ -	\$ -	N/A
3753	Federal Grant	3,464,604	273,616	1,212,925	1,000,000	600,000	-40.0%
3754	State Grant	-	-	-	213,000	248,000	16.4%
3764	County Contributions	10,000	-	20,430	-	-	N/A
3777	Bond Proceeds	9,730,000	-	8,000,000	15,000,000	8,000,000	-46.7%
Other Revenue Total		13,227,630	299,496	9,250,585	16,213,000	8,848,000	-45.4%

38 Transfers

3830	Reimbursable Services	142,777	251,290	1,085,708	1,607,000	-	-100.0%
3851	Transfer from General	-	325,000	620,000	630,000	811,000	28.7%
Transfers Total		142,777	576,290	1,705,708	2,237,000	811,000	(1)

CONSTR. FUND REVENUE TOTAL	\$13,370,407	\$ 875,786	\$10,956,293	\$18,450,000	\$ 9,659,000	-47.6%
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Fund 53 - Flood Mitigation Fund

37 Other Revenue

3700	Interest Income	\$ 107	\$ 39	\$ 44	\$ -	\$ -	N/A
3753	Federal Grant	244,633	-	-	147,000	-	-100.0%
3754	State Grant	87,796	229,847	27,914	571,000	850,000	48.9%
3764	County Contribution	83,860	58,720	34,481	72,500	115,000	58.6%
3830	City Contribution	83,860	68,720	34,481	72,500	115,000	58.6%
Other Revenue TOTAL		500,256	357,326	96,920	863,000	1,080,000	25.1%

FLOOD MITIGATION REVENUE	\$ 500,256	\$ 357,326	\$ 96,920	\$ 863,000	\$ 1,080,000	25.1%
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Fund 56 - HART FUND

32 Service Fees

3200	Bus Fares	\$ 39,571	\$ 38,636	\$ 38,154	\$ 40,000	\$ 40,000	0.0%
Service Fees Total		39,571	38,636	38,154	40,000	40,000	0.0%

37 Other Revenue

3700	Interest Income	164	189	82	-	-	N/A
3753	Federal Grant	711,215	557,014	413,966	885,000	1,049,380	18.6%
3754	State Grant	29,881	55,634	57,000	58,000	56,620	-2.4%
3755	Transfer from General	695,000	640,000	715,000	470,000	446,000	-5.1%
3765	KY Fuel Tax Refund	5,721	6,011	5,788	4,000	4,000	0.0%
3799	Other	2,533	14,640	241	-	-	N/A
Other Revenue Total		1,444,514	1,273,488	1,192,077	1,417,000	1,556,000	9.8%

HART FUND REVENUE TOTAL	\$ 1,484,085	\$ 1,312,124	\$ 1,230,231	\$ 1,457,000	\$ 1,596,000	9.5%
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CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Fund 57 - Sanitation Fund							
32 Service Fees							
3210	Refuse Fee	\$ 2,014,084	\$ 2,094,365	\$ 2,068,538	\$ 2,074,000	\$ 2,074,000	0.0%
3211	Recycling Fee	122,857	123,355	122,480	123,000	123,000	0.0%
3217	Landfill - Commerical	306,366	256,088	339,300	245,000	300,000	22.4%
Service Fees Total		2,443,307	2,473,808	2,530,318	2,442,000	2,497,000	2.3%
36 Sale of Property							
3622	Sale of Vehicles	24,846	6,753	2,202	-	-	N/A
3625	Taxable Sales	3,654	6,197	5,993	4,000	4,000	0.0%
Sale of Property Total		28,500	12,950	8,195	4,000	4,000	0.0%
37 Other Revenue							
3700	Interest Income	65	36,448	28,852	23,440	28,000	19.5%
3730	Insurance Recovery	2,106	-	-	-	-	N/A
3747	Transfer Station Fees	440,932	762,381	630,000	728,000	258,000	-64.6%
3764	County Contribution	93,820	96,160	98,560	98,560	101,000	2.5%
3776	Scrap Sales	25,678	20,375	21,890	18,000	21,000	16.7%
3799	Other	10	-	2,144	-	-	N/A
Other Revenue Total		562,611	915,364	781,446	868,000	408,000	-53.0%
SANITATION REVENUE TOTAL		\$ 3,034,418	\$ 3,402,122	\$ 3,319,959	\$ 3,314,000	\$ 2,909,000	-12.2%

Fund 58 - 911

32 Service Fees							
3270	911 Fee	\$ 408,823	\$ 400,989	\$ 389,344	\$ 388,000	\$ 389,000	0.3%
3272	Wireless 911 Revenue	169,431	192,321	173,643	158,000	175,000	10.8%
Service Fees Total		578,254	593,310	562,987	546,000	564,000	3.3%
37 Other Revenue							
3700	Interest Income	80	83	69	-	-	N/A
3754	State Grant	-	-	26,275	27,000	-	-100.0%
3764	Revenue from County	74,863	93,963	105,000	351,000	365,000	4.0%
Other Revenue Total		74,943	94,046	131,344	378,000	365,000	-3.4%
38 Transfers							
3851	Transfer from General	219,000	300,000	318,000	1,057,000	1,097,000	3.8%
Transfers Total		219,000	300,000	318,000	1,057,000	1,097,000	3.8%
911 REVENUE TOTAL		\$ 872,197	\$ 987,356	\$ 1,012,331	\$ 1,981,000	\$ 2,026,000	2.3%

CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Fund 81 - Community Development Block Grant (CDBG) Fund

37 Other Revenue

3760	CDBG Revenue	\$ 215,862	\$ 123,460	\$ 314,640	\$ 465,000	\$ 321,000	-31.0%
Other Revenue Total		215,862	123,460	314,640	465,000	321,000	-31.0%

CDBG FUND REVENUE TOTAL	\$ 215,862	\$ 123,460	\$ 314,640	\$ 465,000	\$ 321,000	-31.0%
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Fund 84 - HOME FUND

37 Other Revenue

3766	HOME Program	\$ -	\$ -	\$ -	\$ 120,000	\$ 198,000	65.0%
Other Revenue Total		-	-	-	120,000	198,000	65.0%

HOME FUND REVENUE TOTAL	\$ -	\$ -	\$ -	\$ 120,000	\$ 198,000	65.0%
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Fund 85 - Police Investigation

36 Sale of Property

3622	Sale of Equipment	\$ -	\$ -	\$ 416	\$ -	\$ -	N/A
Sale of Property Total		-	-	416	-	-	N/A

37 Other Revenue

3700	Interest Income	473	437	377	200	200	0.0%
3757	Investigation Revenue	4,994	200	1,530	4,800	4,800	0.0%
Other Revenue Total		5,467	637	1,907	5,000	5,000	0.0%

POLICE INVEST. REVENUE TOTAL	\$ 5,467	\$ 637	\$ 2,323	\$ 5,000	\$ 5,000	0.0%
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GRAND TOTAL	\$73,176,191	\$65,647,606	\$74,184,129	\$87,505,600	\$74,746,000
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CITY OF HENDERSON, KY
OPERATING BUDGET FOR FISCAL 2016
GENERAL FUND CONSOLIDATED

Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Approved Budget	2016 Proposed Budget	% CHANGE '15 vs. '16
Fund 10 - General Fund						
Taxes	\$ 18,210,379	\$ 18,441,349	\$ 18,958,730	\$ 18,599,300	\$ 19,401,300	4.3%
Service Charges / Fees	529,074	536,801	544,578	548,300	543,550	-0.9%
Fines	23,324	22,390	28,317	26,000	28,500	9.6%
License and Permits	81,091	84,349	75,757	99,600	79,900	-19.8%
Rents and Concessions	116,558	115,011	131,104	117,400	133,200	13.5%
Sales of Surplus Property	30,364	174,843	17,054	20,400	20,400	0.0%
Other	3,339,207	3,394,037	3,371,515	3,512,900	3,449,450	-1.8%
In Lieu of Tax Payments	3,140,916	3,140,095	3,143,332	3,140,700	3,143,700	0.1%
Total Revenue	\$ 25,470,913	\$ 25,908,875	\$ 26,270,387	\$ 26,064,600	\$ 26,800,000	2.8%
Personnel Services	\$ 15,796,189	\$ 16,142,768	\$ 16,289,548	\$ 17,768,580	\$ 17,659,730	-0.6%
Supplies	786,809	814,746	793,329	851,760	877,100	3.0%
Maintenance & Repairs	694,077	884,014	1,058,752	954,970	910,280	-4.7%
Services	2,156,447	2,304,770	2,688,950	3,312,260	3,011,680	-9.1%
Sundry with Debt	459,937	473,863	474,083	479,000	491,000	2.5%
Capital Outlay	659,642	254,416	1,281,559	1,449,360	1,877,250	29.5%
Transfers	3,065,000	3,670,826	4,560,165	5,430,070	5,772,960	6.3%
Total Expense	\$ 23,618,101	\$ 24,545,403	\$ 27,146,386	\$ 30,246,000	\$ 30,600,000	1.2%
NET	\$ 1,852,812	\$ 1,363,472	\$ (876,000)	\$ (4,181,400)	\$ (3,800,000)	

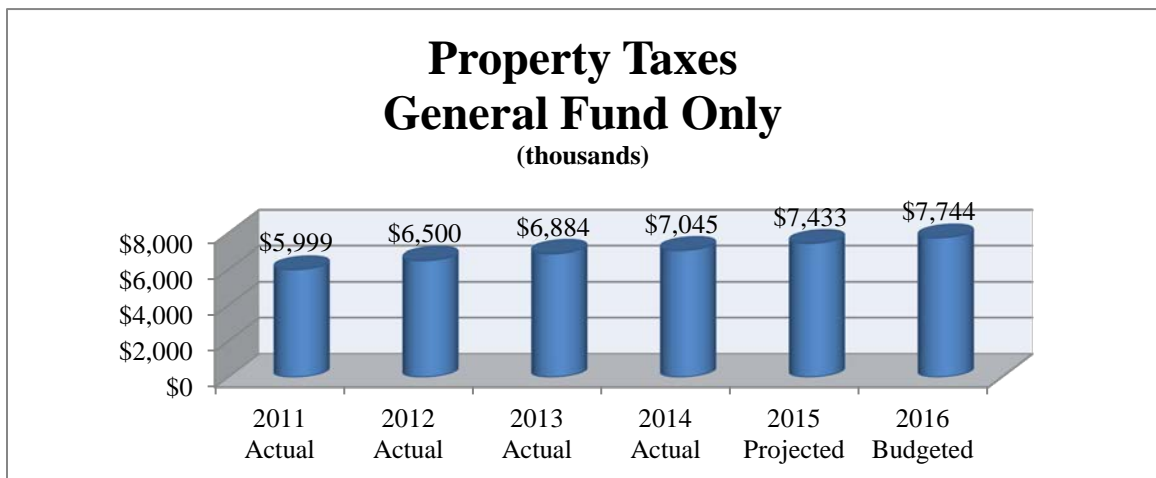
MAJOR REVENUE SOURCES

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.

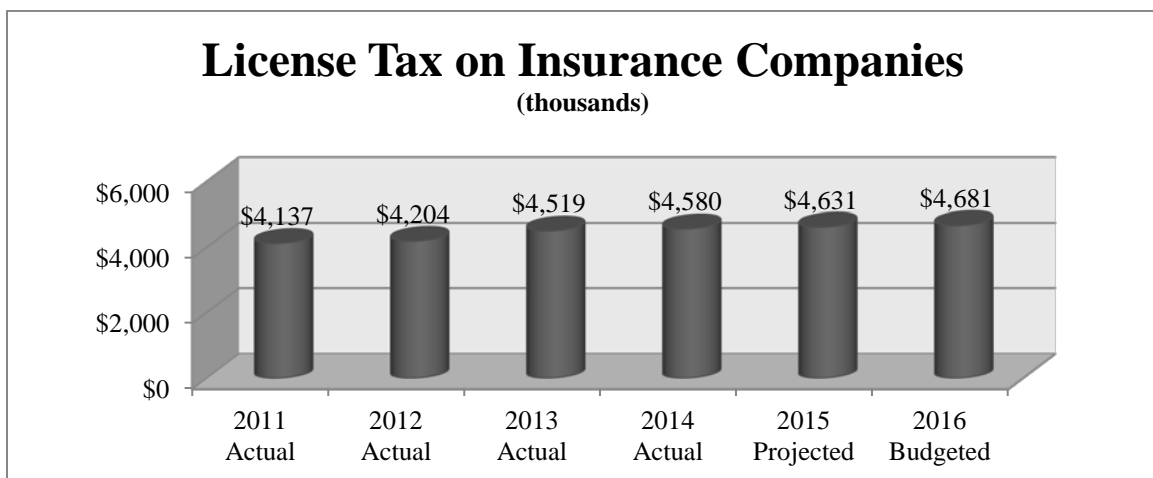
The 2014 tax rates per \$100 for real and personal property were \$0.577 and \$0.800 respectively. For the fiscal year 2015, the General Fund's real property tax revenue was approximately \$6.39 million and its personal tax was \$1.04 million. The 2016 estimates are based on a real rate of \$0.593 or slightly higher than the fiscal 2015 rate.



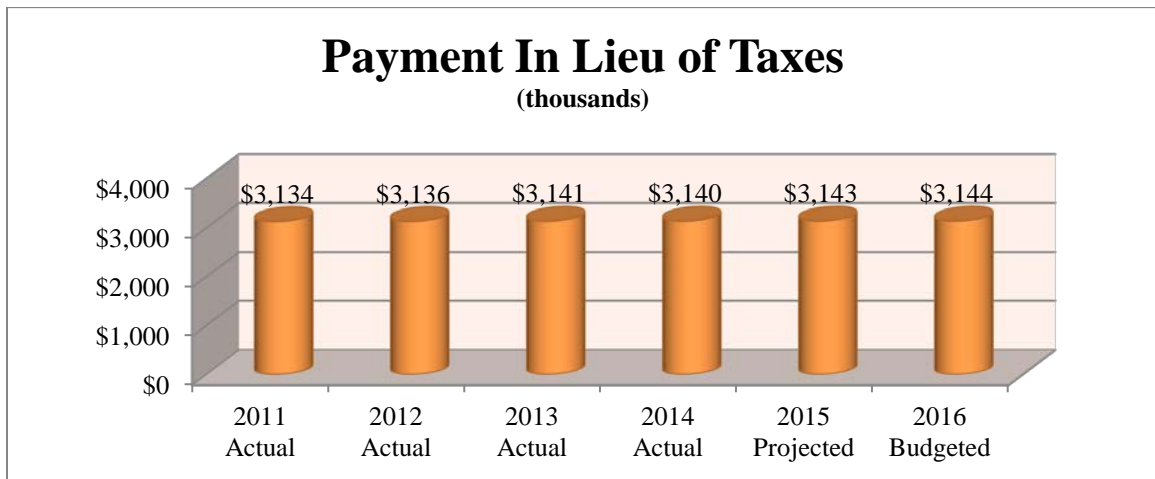
Occupational License Taxes – The City of Henderson follows Chapter 67 of the Kentucky Revised Statutes as it relates to occupational license tax. The tax is assessed against gross wages paid to employees within the City limits and against the net profits of businesses operating within the City. The occupational taxes were implemented in January 2006. The tax rate is 1% for both taxes which in fiscal 2015 will generate approximately \$4.5 million in payroll taxes and \$798,500 in net profit taxes. The 2016 estimate for payroll reflects a slight increase of 1.7% from 2015 actual. The estimate for net profits is nearly even with the 2015 projection. The goal is to be conservative on the revenue and budget expenses on the high end.



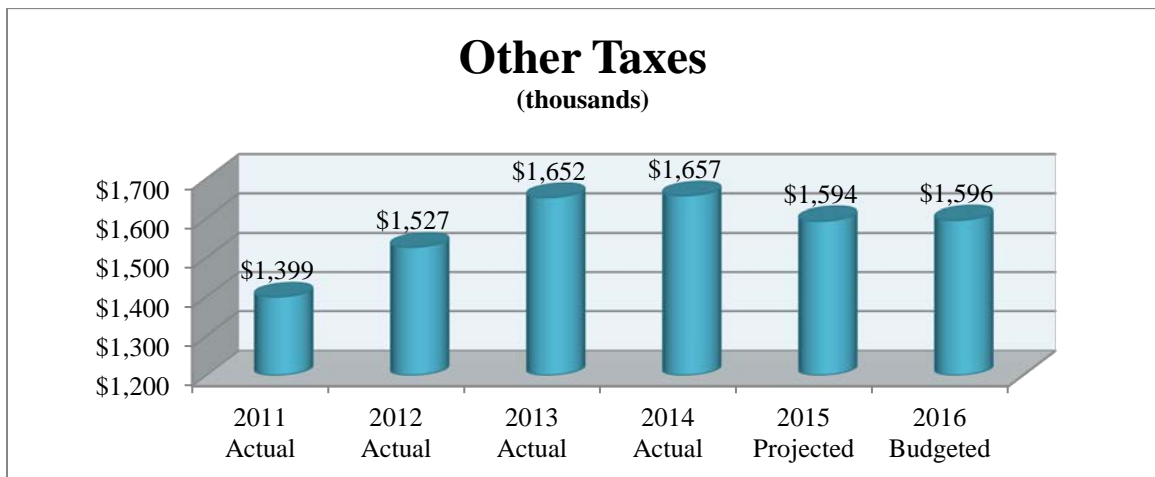
License Tax on Insurance Companies – The City of Henderson follows Chapter 91A of the Kentucky Revised Statutes as it relates to the tax assessed on insurance premiums. The tax applies to casualty, automobile, inland marine, fire/allied perils, health and life policies. The insurance companies add the tax to their customer's statements and remit the tax to the City. The insurance companies are allowed to deduct a fee of 1.5% from the tax that is retained by them to cover their collection expenses. The tax rate is 10% and will generate approximately \$4.63 million in revenue in fiscal 2015 and \$4.68 million in fiscal 2016.



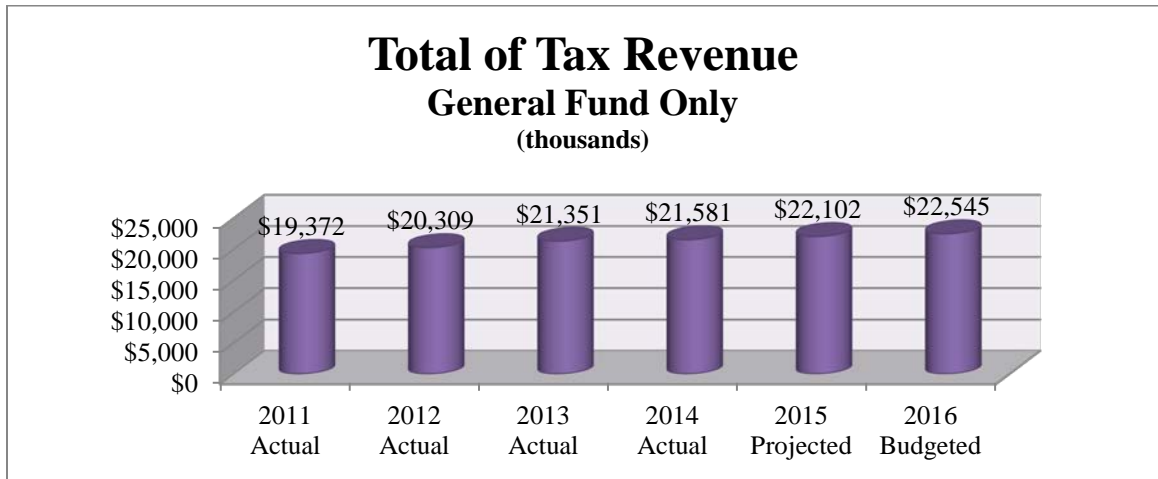
Payment in Lieu of Taxes (Municipal Utilities and Housing Authority) – The City of Henderson owns a majority of the electric, natural gas and water operations within the City limits. The three utilities pay to the City varying amounts that are based on its ability to absorb the tax. For fiscal 2014 and 2015, Henderson Municipal Power and Light will pay \$1,244,724, Henderson Municipal Gas will pay \$1,400,000, and Henderson Water Utility will pay \$400,000. Also included in this category is the payment that the City receives from the Henderson Housing Authority. For fiscal 2016, the City is expecting to receive approximately \$99,000.



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 nearly \$1.6 million for fiscal year 2016.



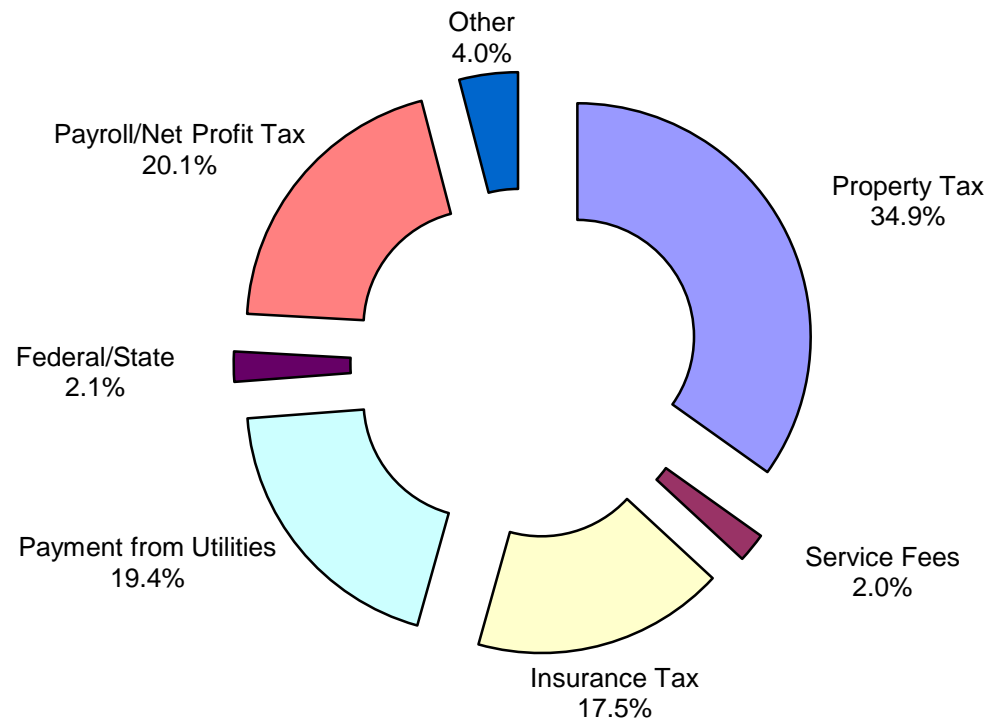
Taxes – The total (\$22,545,000) for the taxes above make up approximately 84.1% of the General Fund’s \$26,800,000 of revenue (net of reserves) for fiscal 2016.



CITY OF HENDERSON

GENERAL FUND REVENUE

FISCAL 2016 BUDGET



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

Fiscal Year	Total Tax Levy for Fiscal Year (a)	Collected within the Fiscal Year of the Levy		Collections in subsequent years (b)	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2005	\$ 4,173,288	\$ 4,122,781	98.8%	\$ 40,835	\$ 4,163,616	99.8%
2006	4,301,758	4,247,636	98.7%	42,021	4,289,657	99.7%
2007	4,703,877	4,647,361	98.8%	41,915	4,689,276	99.7%
2008	5,136,785	5,064,159	98.6%	54,227	5,118,386	99.6%
2009	5,596,612	5,491,093	98.1%	74,422	5,565,515	99.4%
2010	5,785,819	5,692,217	98.4%	68,931	5,761,149	99.6%
2011	6,064,892	5,959,466	98.3%	69,805	6,029,271	99.4%
2012	6,534,561	6,446,468	98.7%	51,817	6,498,285	99.4%
2013	6,905,543	6,827,927	98.9%	28,779	6,856,707	99.3%
2014	7,160,301	7,071,501	98.8%	N/A	7,071,501	98.8%

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

(b) Collections as of June 30, 2014

CITY OF HENDERSON

COST ALLOCATION

GENERAL FUND													
		Fiscal 2016	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%
		\$ 229,560	\$ 208,785	\$ 6,887	\$ 1,791	\$ 2,594	\$ 895	\$ 895	\$ 895	\$ 895	\$ 895	\$ 1,171	\$ 3,857
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%
		\$ 543,930	\$ 464,516	\$ 43,514	\$ 4,188	\$ 5,385	\$ 870	\$ 2,774	\$ 7,017	\$ 490	\$ 870	\$ 979	\$ 13,326
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%
		\$ 313,000	\$ 169,020	\$ 46,950	\$ 9,390	\$ 6,260	\$ 6,260	\$ 9,390	\$ 1,565	\$ 3,130	\$ 3,130	\$ 15,650	\$ 42,255
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%
		\$ 114,700	\$ 63,085	\$ 1,147	\$ 1,147	\$ 1,147	\$ 34,410	\$ 1,147	\$ 1,147	\$ 1,147	\$ 1,147	\$ 1,147	\$ 8,029
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%
		\$ 92,890	\$ 46,445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,445
017	Comm. Development	100.00%	87.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	12.37%
		\$ 117,970	\$ 103,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,593
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%
		\$ 509,610	\$ 393,623	\$ 24,818	\$ 6,880	\$ 24,818	\$ 4,179	\$ 12,231	\$ 9,122	\$ 14,167	\$ 3,924	\$ 15,849	\$ -
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%
		\$ 562,810	\$ 296,882	\$ 87,798	\$ 18,010	\$ 18,010	\$ 18,010	\$ 18,010	\$ 27,015	\$ 21,387	\$ 21,387	\$ 18,010	\$ 18,291
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%
		\$ 745,740	\$ 228,047	\$ 114,173	\$ 95,455	\$ 78,377	\$ 11,932	\$ 73,381	\$ 23,864	\$ 48,324	\$ 48,324	\$ 11,932	\$ 11,932
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%
		\$ 999,330	\$ 55,663	\$ 293,004	\$ 293,603	\$ 259,726	\$ 13,991	\$ 13,991	\$ 15,390	\$ 29,980	\$ 9,993	\$ 13,991	\$ -
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%
		\$ 709,380	\$ 39,512	\$ 207,990	\$ 208,416	\$ 184,368	\$ 9,931	\$ 9,931	\$ 10,924	\$ 21,281	\$ 7,094	\$ 9,931	\$ -

CITY OF HENDERSON COST ALLOCATION

		GENERAL FUND											
		Fiscal 2016	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%
		\$ 5,772,900	\$ 3,661,750	\$ -	\$ -	\$ 5,196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,105,954
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%
		\$ 460,600	\$ 455,810	\$ -	\$ -	\$ -	\$ -	\$ 4,790	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 1,760,060	\$ 1,760,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 6,985,020	\$ 6,985,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 175,810	\$ 47,785	\$ 2,707	\$ 1,354	\$ 6,874	\$ -	\$ 69,041	\$ 686	\$ 21,730	\$ 21,572	\$ -	\$ 4,061
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%
		\$ 637,290	\$ 528,186	\$ 23,325	\$ 3,824	\$ 7,074	\$ 13,192	\$ 37,409	\$ 4,652	\$ 6,118	\$ 4,907	\$ -	\$ 8,603
366	Central Garage	100.00%	49.99%	8.62%	0.00%	0.00%	1.49%	31.21%	0.42%	8.00%	0.00%	0.00%	0.27%
		\$ 705,310	\$ 352,584	\$ 60,798	\$ -	\$ -	\$ 10,509	\$ 220,127	\$ 2,962	\$ 56,425	\$ -	\$ -	\$ 1,904
377	Engineering	100.00%	46.40%	3.80%	0.00%	0.00%	2.29%	7.95%	0.76%	3.80%	0.00%	0.00%	35.00%
		\$ 188,170	\$ 87,311	\$ 7,150	\$ -	\$ -	\$ 4,309	\$ 14,960	\$ 1,430	\$ 7,150	\$ -	\$ -	\$ 65,860
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%
		\$ 952,930	\$ 886,892	\$ 4,193	\$ -	\$ -	\$ 9,910	\$ 1,620	\$ 13,055	\$ 6,480	\$ 191	\$ 13,627	\$ 16,962
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%
		\$ 76,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,000	\$ -	\$ -	\$ -	\$ -	\$ -
298	Non-Departmental	100.00%	49.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.72%
		\$ 7,946,990	\$ 3,916,277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,030,713
TOTAL		\$ 30,600,000	\$ 20,750,631	\$ 924,454	\$ 644,057	\$ 599,829	\$ 138,399	\$ 565,696	\$ 119,724	\$ 238,704	\$ 123,434	\$ 102,286	\$ 6,392,786

CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2016
GENERAL FUND DETAIL

ACCOUNT		2013 Actual	2014 Actual	2015 Approved Budget	2016 Proposed Budget	% CHANGE
41 Personnel Services						
4101	Salaries -Supervision	\$ 1,652,600	\$ 1,717,143	\$ 1,936,780	\$ 1,976,540	2.1%
4102	Salaries -Clerical	1,044,051	1,047,526	1,065,980	1,026,980	-3.7%
4103	Salaries - Operational	5,664,046	5,738,718	6,350,820	6,419,090	1.1%
4104	Salaries - Overtime	1,183,994	1,290,894	1,267,380	1,298,660	2.5%
4105	Salaries - Other	108,641	103,154	146,370	101,820	-30.4%
4106	FICA	249,874	257,479	298,430	302,230	1.3%
4107	Medicare	126,625	130,051	155,670	157,060	0.9%
4108	Life Insurance	21,983	20,118	21,110	21,110	0.0%
4109	Hospitalization Insurance	2,759,127	2,880,446	3,444,180	3,348,000	-2.8%
4110	Cancer Insurance	19,096	19,402	21,170	21,170	0.0%
4111	Workers Compensation	171,166	195,188	203,090	210,790	3.8%
4112	Employee Assistance Prgm	3,857	3,890	4,330	4,320	-0.2%
4115	Unemployment Insurance	15,367	28,685	26,980	24,500	-9.2%
4116	Employee Pension Benefit	757,435	761,878	757,610	748,070	-1.3%
4118	Retirement - Other	35,990	37,177	38,180	39,090	2.4%
4119	Police & Fire Pension	1,982,337	1,911,019	2,030,500	1,960,300	-3.5%
Personnel Services Total		15,796,189	16,142,768	17,768,580	17,659,730	-0.6%
42 Supplies						
4200	Non-Inventory Parts	3,320	3,409	4,000	4,000	0.0%
4201	Fuel	295,110	282,993	302,800	292,420	-3.4%
4202	Minor Tools	25,103	32,771	32,020	35,830	11.9%
4203	Office Supplies	53,898	57,026	63,780	56,150	-12.0%
4204	Cleaning Supplies	11,912	12,038	11,800	11,900	0.8%
4205	Medical & Drug Supplies	5,338	6,094	6,240	6,500	4.2%
4206	Botanical Supplies	11,868	11,887	10,730	11,580	7.9%
4207	Clothing Supplies	108,857	135,460	119,270	131,620	10.4%
4208	Postage	106,165	113,480	115,310	114,450	-0.7%
4209	Educational Supplies	12,120	8,087	15,480	20,950	35.3%
4210	Photographic Supplies	849	986	800	800	0.0%
4211	Periodicals & Supplement	30,409	19,266	16,160	15,300	-5.3%
4212	Mechanical Supplies	917	1,737	2,000	2,000	0.0%
4213	Traffic Control Supplies	27,874	28,656	45,000	36,900	-18.0%
4214	Chemical Supplies	37,527	32,159	42,400	39,900	-5.9%
4215	Janitorial Supplies	17,282	17,118	19,000	25,000	31.6%
4216	Ammunition	16,658	17,362	18,000	40,800	126.7%
4221	Athletic Recreat. Supply	7,898	9,268	9,070	9,100	0.3%
4222	Concessions	7,952	8,015	10,500	14,000	33.3%
4225	Safety Supplies	4,220	9,878	2,200	2,200	0.0%
4228	Dive & Rescue	-	5,900	4,000	4,500	12.5%
4229	Miscellaneous Supplies	1,257	1,143	1,200	1,200	0.0%
4230	Over/Short Account	275	13	-	-	N/A
Supplies Total		786,809	814,746	851,760	877,100	3.0%

CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2016
GENERAL FUND DETAIL

ACCOUNT		2013 Actual	2014 Actual	2015 Approved Budget	2016 Proposed Budget	% CHANGE
43 Maintenance & Repairs						
4301	Vehicle Repair	\$ 188,622	\$ 250,391	\$ 203,100	\$ 212,800	4.8%
4302	Office Equipment Repair	142,751	138,453	192,240	199,300	3.7%
4303	Instr. & Appar. Repair	8,386	17,901	11,350	17,850	57.3%
4304	Other Equipment Repair	34,310	47,589	42,550	45,200	6.2%
4305	Heating / A.C. Repair	24,864	42,916	49,000	44,000	-10.2%
4306	Building Repair & Maint	96,896	98,855	128,850	137,300	6.6%
4307	Other Structures Repair	100,957	106,547	65,700	108,400	65.0%
4308	Machines Tools Repair	13,456	14,246	12,400	12,400	0.0%
4309	Radios Repair	40,561	29,509	29,730	39,030	31.3%
4310	Video Equipment Expense	6,312	1,078	2,500	2,500	0.0%
4312	Walks Drives Fences	3,197	106,569	158,000	78,500	-50.3%
4313	Recreational Equipment	31,430	18,607	23,200	6,100	-73.7%
4314	Pumps & Motors	808	3,650	3,850	3,400	-11.7%
4325	Boat Launch Expense	1,527	7,703	32,500	3,500	-89.2%
Maintenance & Repairs Total		694,077	884,014	954,970	910,280	-4.7%
44 Services						
4401	Telephone	101,046	121,306	109,000	115,540	6.0%
4402	Medical Exams	23,802	32,400	34,840	34,830	0.0%
4403	Assoc. Dues/Subscription	57,474	72,768	75,470	76,610	1.5%
4404	Multi-Department Training	1,413	14,806	32,730	38,030	16.2%
4405	Travel & Training	90,688	108,442	149,540	153,390	2.6%
4406	Boards and Meetings	1,160	820	1,800	1,800	0.0%
4408	Legal Advertising	15,815	19,238	20,100	23,120	15.0%
4409	Electric-Purchased	27,705	31,888	28,650	28,650	0.0%
4414	Clothing / Cleaning	31,173	35,061	36,150	36,150	0.0%
4415	Special Services	60,338	73,243	61,450	50,760	-17.4%
4416	Car Allowance	13,718	15,750	16,200	16,200	0.0%
4417	Printing and Reproduction	28,429	32,149	34,530	35,020	1.4%
4418	Contractual Services	250,307	293,429	378,270	442,210	16.9%
4419	Professional Services	164,879	176,869	225,600	191,600	-15.1%
4424	Equipment Rental	3,473	971	4,350	4,000	-8.0%
4440	Web Services	10,125	10,222	25,280	23,040	-8.9%
4441	Bank Fees	176	-	50	-	-100.0%
4442	Trust Fees	1,513	3,567	4,560	5,180	13.6%
4443	Charge Card Expense	366	404	450	450	0.0%
4443	Charge Card Utilities	11,730	16,048	19,000	19,000	0.0%
4456	Planning Commission	202,442	269,869	279,280	378,500	35.5%
4457	Ambulance Service	284,462	264,021	318,760	282,540	-11.4%
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	44,052	44,000	44,000	46,000	4.5%
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%

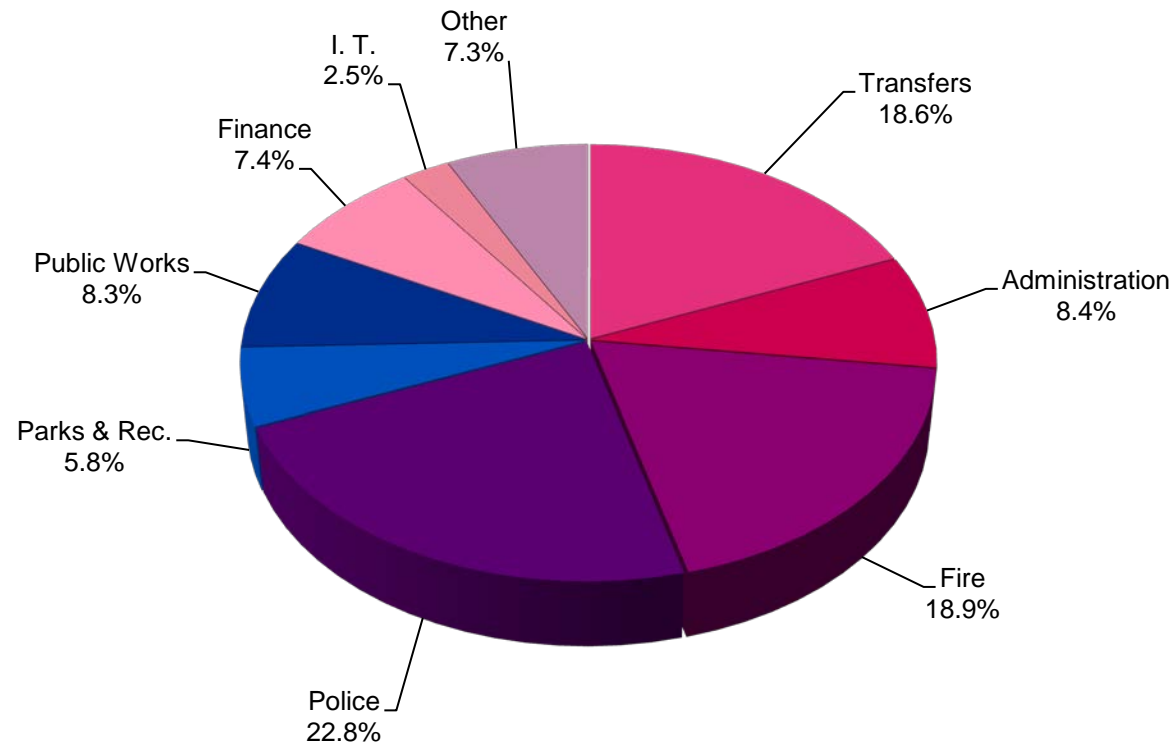
CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2016
GENERAL FUND DETAIL

ACCOUNT	2013 Actual	2014 Actual	2015 Approved Budget	2016 Proposed Budget	% CHANGE
44 Services (continued)					
4484 Disaster & Emergency Ser	\$ 23,639	\$ 33,421	\$ 37,870	\$ 33,050	-12.7%
4485 Hend City/Co Air Board	127,997	125,000	128,760	150,190	16.6%
4491 Kyndle	48,000	48,000	48,000	48,000	0.0%
4494 Other Outside Agency	-	11,613	70,000	59,190	-15.4%
4495 Special Projects	188,879	118,040	771,500	513,660	-33.4%
4497 Henderson Child	3,200	3,200	3,200	3,200	0.0%
4498 GIS	133,274	124,572	149,950	-	-100.0%
4522 Audit Expense	24,972	20,453	22,720	21,570	-5.1%
Services Total	2,156,447	2,304,770	3,312,260	3,011,680	-9.1%
45 Sundry Charges					
4501 Insurance Expense	456,420	470,754	474,000	491,000	3.6%
4531 DARE Expenses	3,517	3,109	5,000	-	-100.0%
Sundry Charges Total	459,937	473,863	479,000	491,000	2.5%
46 Capital Outlay					
4601 Motor Vehicles	454,489	166,847	760,240	496,520	-34.7%
4602 Office Furniture /Fixture	-	-	51,960	-	-100.0%
4603 Office Equipment	-	8,722	15,000	-	-100.0%
4605 Machinery & Tools	85,185	9,070	166,630	25,000	-85.0%
4606 Radio Equipment	-	-	-	910,730	N/A
4607 Data Processing Equipment	62,349	46,975	47,300	59,500	25.8%
4608 Instruments & Apparatus	23,510	-	35,000	10,500	-70.0%
4611 Walks, Drives, Fences	5,715	-	5,000	-	-100.0%
4617 Buildings	-	-	22,000	-	-100.0%
4628 Park Improvements	-	22,802	187,000	215,000	15.0%
4641 Municipal Center Improve.	28,394	-	159,230	160,000	0.5%
Capital Outlay Total	659,642	254,416	1,449,360	1,877,250	29.5%
47 Transfers					
4701 Transfer to PWI	692,000	811,000	1,416,000	1,132,000	-20.1%
4702 Transfer to HART	695,000	640,000	470,000	840,000	78.7%
4707 Transfer to Construction	-	325,000	630,000	846,000	34.3%
4711 Reserve for Contingency	-	6,826	170,070	71,960	-57.7%
4714 Transfer to Emergency Co	219,000	300,000	1,057,000	1,097,000	3.8%
4716 Transfer to Police and Fire	418,000	412,000	435,000	423,000	-2.8%
4717 Transfer to Civil Service	212,000	192,000	182,000	187,000	2.7%
4719 Transfer to Cemetery Fund	46,000	207,000	233,000	262,000	12.4%
4725 Transfer to Bond Fund	783,000	777,000	837,000	914,000	9.2%
Transfers Total	3,065,000	3,670,826	5,430,070	5,772,960	6.3%
Total Expenses	\$ 23,618,101	\$ 24,545,403	\$ 30,246,000	\$ 30,600,000	1.2%

CITY OF HENDERSON

GENERAL FUND EXPENDITURES

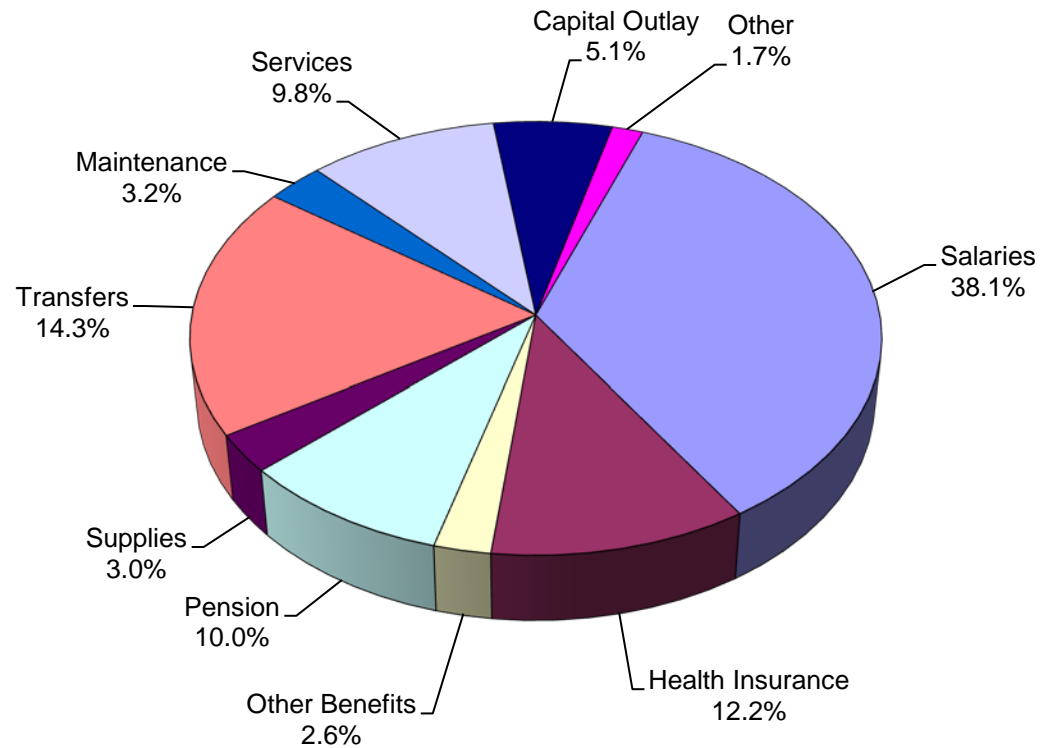
FISCAL 2016 BUDGET



CITY OF HENDERSON

GENERAL FUND EXPENDITURES

FISCAL 2016 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 2016</p>

	Fiscal 2015	Fiscal 2016	Increase	Percentage
GENERAL FUND	\$ 30,501,000	\$ 30,600,000	\$ 99,000	0.3%
GAS FUND	21,536,000	17,019,000	(4,517,000)	-21.0%
HEALTH REIMBURSEMENT ARRANGEMENT FUND	400,000	430,000	30,000	7.5%
CIVIL SERVICE PENSION FUND	187,000	192,000	5,000	2.7%
POLICE & FIRE PENSION FUND	435,000	423,000	(12,000)	-2.8%
CEMETERY FUND	420,000	449,000	29,000	6.9%
HEALTH INSURANCE FUND	7,054,000	6,804,000	(250,000)	-3.5%
BOND FUND	3,140,000	3,655,000	515,000	16.4%
PUBLIC WAY IMPROVEMENT FUND	2,222,000	1,810,000	(412,000)	-18.5%
CONSTRUCTION FUND	19,815,000	11,362,000	(8,453,000)	-42.7%
FLOOD MITIGATION FUND	863,000	1,080,000	217,000	25.1%
HART FUND	1,457,000	1,596,000	139,000	9.5%
SANITATION FUND	3,303,000	3,094,000	(209,000)	-6.3%
911 FUND	1,981,000	2,026,000	45,000	2.3%
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	465,000	321,000	(144,000)	-31.0%
HOME GRANT FUND	120,000	198,000	78,000	65.0%
POLICE INVESTIAGTION FUND	48,000	22,000	(26,000)	-54.2%
	<u>\$ 93,947,000.00</u>	<u>\$ 81,081,000.00</u>	<u>\$ (12,866,000.00)</u>	<u>-13.7%</u>

CITY OF HENDERSON, KY
CITY-WIDE - STRATEGIC PLAN SUMMARY
FOR FISCAL YEAR 2016

City Wide Goal	Category	Department	Departmental Goal
Community Vision	Planning	Administration	Continue the comprehensive planning process with the visioning group.
Increase neighborhood characteristics by continuing the repaving program and addressing stormwater flooding.	Planning and Development	Public Works	Maximize the number of streets that are overlaid.
		Flood Mitigation	Complete Elam Ditch cut through project as final project in Phase II of the State (KIA) grant.
Increase the safety of citizens by replacing obsolete public safety equipment.	Safety	Police	Replace six police vehicles as defined in the vehicle replacement schedule.
		Fire	Continue to follow the equipment replacement schedule by replacing a thermal imaging camera.
		911	Purchase and install new 911 communication equipment.
Enhance services to citizens by extending technology	Technology Improvement	Finance	Replace 28 personal computers to keep equipment up to date and operating effectively.
		Police	Replace 21 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 and shelters throughout the City.
		Administration	Submit a balanced budget that requires no more than the compensating tax rate.

**CITY OF HENDERSON, KY
CITY-WIDE - STRATEGIC PLAN SUMMARY
FOR FISCAL YEAR 2016**

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

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2016

Key Area	Responsibility	Objectives/Performance Standards
I. Transportation	A. Public Works	1. Mill and resurface streets as defined in the four year schedule and continue minor street, shoulder, and sidewalk repair.
		2. Inventory, test, and replace as needed regulatory, warning, and guide signs to meet FHWA retro-reflectivity requirements.
		3. Work closely with local businesses to keep streets clean of unnecessary debris.
	B. Gas Utility	1. Assist Administration and Engineering with street light project on Second Street.
	C. Mass Transit	1. Purchase and place benches throughout the City on the bus routes.
		2. Continue to follow the replacement schedule and purchase two new buses.
II. Facilities & Services	A. Parks & Recreation	1. Refurbish Atkinson Park pool by May 2016.
	B. Fire	1. Continue to follow the replacement schedule by purchasing a new thermal imaging camera for Engine Three. This will provide a camera on all engines and one reserve. This greatly increases civilian and firefighter safety.
		2. Continue the bunker gear replacement program using a five to six year replacement guideline to ensure gear is in proper repair.
		3. Continue to educate our fire officers in leadership and management through courses such as those provided by KYNDLE.

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2016

Key Area	Responsibility	Objectives/Performance Standards
II. Facilities & Services (continued)	B. Fire (continued)	4. Prepare building surveys to be installed into the new CAD and Fire Information system.
		5. Follow ISO guidelines of performing flow tests on 1/5 of hydrants. To obtain maximum points from ISO, hydrants are to be flow tested every five years and inspected annually.
		6. Continue to educate the public through new 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 for those working or boating on our river.
	C. Police	1. Acquire and place into service six (6) new marked police vehicles by June 30, 2016.
	D. Public Works	1. Work with the new vendor in the operation of the transfer station.
	E. Gas Utility	1. Evaluate new building facility for future move from the Fifth Street location by working with the architect and engineering firm.
		2. Continue the pipe replacement program with Second Street being the prime target area.
III. Administrative	A. Finance	1. Continue to promote the Automatic Payment Plan (ACH) for the payment of utility bills by customers during the year with a goal of increasing the usage by another 5%.
		2. Continue to promote the option of receiving an email notification that a customer's utility bill is available to download rather than mailing the bill with a goal of increasing the usage by another 5%.

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2016

Key Area	Responsibility	Objectives/Performance Standards
III. Administrative (continued)	B. Gas Utility	1. Continue training of all personnel covered under the Operator Qualification standards and evaluate other training opportunities.
		2. Continue a public awareness program in compliance with D.O.T. requirements to educate the public about natural gas safety practices during the year.
		3. Continue with the effort and implementation of a low voltage system for a portion of our low pressure system.
		4. Commence update of five year Distribution Integrity Management Program. This entails an entire review of the HMG infrastructure with a completion date of August 2016.
		5. Implementation of new GIS methods utilizing FlowGIS.
	C. Administration Human Resources	1. Coordinate defensive driving training for all affected City employees.
		2. Continue work zone safety training for all affected City employees.
		3. Coordinate lock-out/tag-out training for all affected City employees.

CITY OF HENDERSON, KY
Enhance the Economic Climate of the Community
FOR FISCAL YEAR 2016

Key Area	Responsibility	Objectives/Performance Standards
I. Facilities & Services	A. Administration	1. Develop the Master Development Plan for the Borax Drive property as part of bid package #4 of the Riverfront Improvement projects.
II. Economic Development	A. Administration	1. Participate in efforts to create new jobs, increase per capita income levels, and expand the tax base by working with various governmental and non-governmental units.
		2. Promote the Downtown Loan Program with the goal of job creation and job retention through the marketing of this economic development tool with the Downtown Henderson Partnership and participating banks.
		3. Develop a marketing strategy for the Borax Drive property.
III. Administrative	A. Gas Utility	1. Continue to evaluate the market conditions and options for a prepay deal with PEAK.
		2. Monitor changes of pipeline that affect demand component of delivered gas with PEAK staff.

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2016

Key Area	Responsibility	Objectives/Performance Standards
I. Transportation	A. Administration	1. Complete the Safe Routes to Schools (SRTS) grant funding for sidewalk improvements along Sand Lane corridor connecting with initial phase of sidewalk project.
		2. Provide engineering support and implementation of expanded sidewalk connectivity throughout the community.
		3. Provide engineering support and implementation of the Wathen Lane bridge replacement project.
		4. Implementation of the Recreational Trails Program (RTP) grant by the continuation of a nature trail in Newman Park Complex.
		5. Implementation of an ADA compliance transition plan for accessibility in right-of-ways as required by Federal Highway Administration.
		6. Transmap Pavement Management - As part of the Evansville Metropolitan Planning Organization (EMPO), will be obtaining Micro-Paver Program and Existing Pavement Conditions for information on City-maintained streets as a base for rating pavements for future pavement treatments.
II. Facilities & Services	A. Gas Utility	1. Continue the multi-year program to identify and remove, as appropriate, steel tubing gas services and replace with plastic pipe during the year.
III. Quality of Life	A. Police	1. Begin to utilize bicycle officers to re-establish a presence in the community and further support the Community Policing Model.
	B. Public Works	1. Complete the annual spring cleanup during the month of April 2016, with a completion goal of three work weeks.
	C. Parks and Recreation	1. Install new playground equipment at Newman and Central parks by June 2016.
		2. Complete the repaving of the Riverwalk that goes through Atkinson Park.

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2016

Key Area	Responsibility	Objectives/Performance Standards
III. Quality of Life (continued)	D. Administration	1. Provide design, construction, and engineering support for the new East End Park.
IV. Housing & Population	A. Administration	1. Implement a program for addressing City-wide abandoned property issues with an intent on redevelopment by targeting properties for demolition that are on the City's delinquent tax list and have repeated property maintenance violations. This is a continuation of a pilot LEAN project begun in January of 2015.
		2. Continue targeting unsafe structures and properties with the objective of repairing or removing unsafe housing during the year.
		3. Continue to acquire KHC Affordable Housing Finance Program grant funds and undertake the exterior minor rehabilitation of low-income homes in conjunction with Kentucky Changers.
		4. Continue to pursue grant funding resources to improve infrastructure improvements within the City of Henderson; increase the number of safe and affordable homes through available funding resources; and continue to facilitate the City in becoming a more sustainable community.
		5. Continue to provide guidance and support to City departments and civic agencies, such as Community One and Engage Henderson, in the use of funding to address property maintenance issues in the East End.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2016

Key Area	Responsibility	Objectives/Performance Standards
I. Facilities & Services	A. Gas Utility	1. Continue the multi-year gas meter replacement program with the objective of replacing 600 meters yielding no meters in the system with an inservice time greater than 15 years.
		2. Evaluate expansion to unserved areas. There are two areas in the county for small expansions that might pick up ten customers.
	B. Administration	1. Continue to provide support to Public Works and HWU as needed in addressing and improving community drainage project. This multi-year project began in 2011-12 with one major subdivision i.e. "Countryview".
		2. Continue to provide engineering support to the Flood Mitigation Board on inspection of the mowing contract for Canoe Creek.
3. Continue to monitor action plans of department heads regarding the employee survey and make quarterly reports to the Board of Commissioners. Facilitate a "re-survey" of City employees for evaluation of progress.		
		4. Provide continued engineering support to the Bike Committee with implementation of the bike signage and pavement project utilizing budget appropriations and TAP grant.
II. Quality of Life	A. Parks & Recreation	1. Maintain designation as a "Tree City USA" by the National Arbor Day Foundation for the 21st year.
		2. Start a replacement program for the golf carts at Municipal Golf Course.
		3. Provide upgrades to the Dog Park to provide water fountain and obstacles.
	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.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2016

Key Area	Responsibility	Objectives/Performance Standards
II. Quality of Life (continued)	C. Fire	1. Continue to submit grant applications for private, state, and federal monies.
	D. Mass Transit	1. Plan and conduct the 16th annual HART Passenger Appreciation Day at the main transfer point during the fall, including free transportation and refreshments for customers.
III. Administrative	A. Finance	1. Complete the FY 2015 audit in a Comprehensive Annual Financial Report (CAFR) format and receive a "Certificate of Achievement" for financial reporting for the seventeenth consecutive year from the Governmental Finance Officers Association during the year.
		2. Complete the FY 2016 Budget in the required format and receive a "Distinguished Budget Presentation Award" for the seventh consecutive year from the Governmental Finance Officers Association during the year.
		3. Promote the vendor electronic accounts payables processing and electronic payment system with the goal of increasing participation by 5%.
	B. Police	1. Continue the upgrading of equipment to improve officer safety and efficiency of the department.
		2. Improve the Social Media exposure of the Police Department to enhance Police / Community Relations.
	C. Administration Human Resources	1. Determine the feasibility of implementing an employee health clinic.
		2. Review top 25 medical claim expenditures to ensure proper coverage and payments.
		3. Coordinate Lean Training for supervisors.
		4. Coordinate supervisor certificate program training for up to 20 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 bus shelters.
		3. Continue to seek grant opportunities whenever possible.

Organizational Units

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

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

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

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

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

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

The following is a summary of the funds that the City of Henderson uses with each department and division within that fund. A description of each fund, department, or division appears on page B-95.

Fund – General #10 –

Department - Administration #10 –

Division – Mayor / City Commissioners #010

Division - City Manager #011

Division - City Attorney #012

Division - City Clerk #013

Division - Human Relations #016

Division - Community Development #017

Division - Human Resources #124

Division – Codes #233

Division – Engineering #377

Department - Finance #15 –
 Division – Administration #121
 Division – Accounting #123
 Division – Treasury #125
Department – Fire #20 –
 Division – Fire #232
Department – Parks #35
 Division – Parks #451
 Division – Golf #452
 Division – Pool #454
 Division – Recreation #456
Department – Police #40
 Division – Police #231
Department – Public Works #45
 Division – Municipal Facilities #014
 Division – Traffic Control #234
 Division – Administration #341
 Division – Public Way Improvement #342
 Division – Central Garage #366
Department – Information Technology #50
 Division – Information Technology #122
Department – Non-Departmental #90
 Division – Non-Departmental #298
 Division – Debt #597
 Division – Transfers #599

Fund – Gas #20 –

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

Fund – Health Reimbursement Arrangement #29 –

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

Fund – Civil Service Pension #32 –

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

Fund – Police & Fire Pension #33 –

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

Fund – Cemetery – #40 –

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

Fund – Health Insurance #45 -

Department – Non-Departmental #90

Fund – Bond #48 –

Department – Non-Departmental #90

Division – Debt #597

Fund – Public Way Improvement #50 –

Department – Public Works #45

Division – Public Way Improvement #342

Fund – Construction #51 –

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Flood Mitigation #53 –

Department – Public Works #45

Fund – HART #56 –

Department – Public Works #45

Division – Mass Transit #015

Fund – Sanitation #57 –

Department – Public Works #45

Division – Collections #344

Division – Landfill #345

Division – Transfer Station #346

Fund – Emergency Communications #58 –

Department – Police #40

Division – Emergency Communications #018

Fund – Community Development Block Grant #81 –

Department – Administration #10

Division – Community Development #017

Fund – 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-39

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

Duties:

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

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

Duties:

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

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

Duties:

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

Department – Fire #20 starts on page C-55

Division – Fire #232 - The Fire Department provides fire protection for the city. There are 60 uniformed and two civilian employees in the department that operate out of four fire stations. The fleet consists of six pumps, 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-63

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-87

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-100

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

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

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

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

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

Department – Information Technology #50 starts on page C-148

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

Duties:

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

Department – Non-Departmental #90 pages C-28 and C-51

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

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

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

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

Department – Gas #25 starts on page C-151

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

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

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

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Civil Service Pension #32 page C-52 – 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-53 – 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-82 - 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-54 – The Bond Fund is used to account for the payment of principal and interest on the City's general long-term debt. Revenues for this purpose are derived from transfers from the General Fund and interest income.

Department – Non-Departmental #90

Division – Debt #597

Fund – Public Way Improvement #50 page C-120 – This Fund is responsible for the upkeep and maintenance of all municipal streets and sidewalks. This includes snow and debris removal, utility cuts, and both major and minor street repairs. The expenses that are reflected in the

General Fund are usually for capital outlay. The operational expenses are in the Public Way Improvement Fund.

Department – Public Works #45

Division – Public Way Improvement #342

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

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Flood Mitigation #53 page C-36 – 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-128 – The Henderson Area Rapid Transit (HART) Fund accounts for funds that operate the City bus system.

Department – Public Works #45

Division – Mass Transit #015

Fund – Sanitation #57 page C-135 – 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-94 – 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-37 – 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-38 – 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-99 – The Police Investigation Fund accounts for funds or property seized from criminal activities. The funds are expended on law enforcement activities.

Department – Police #40

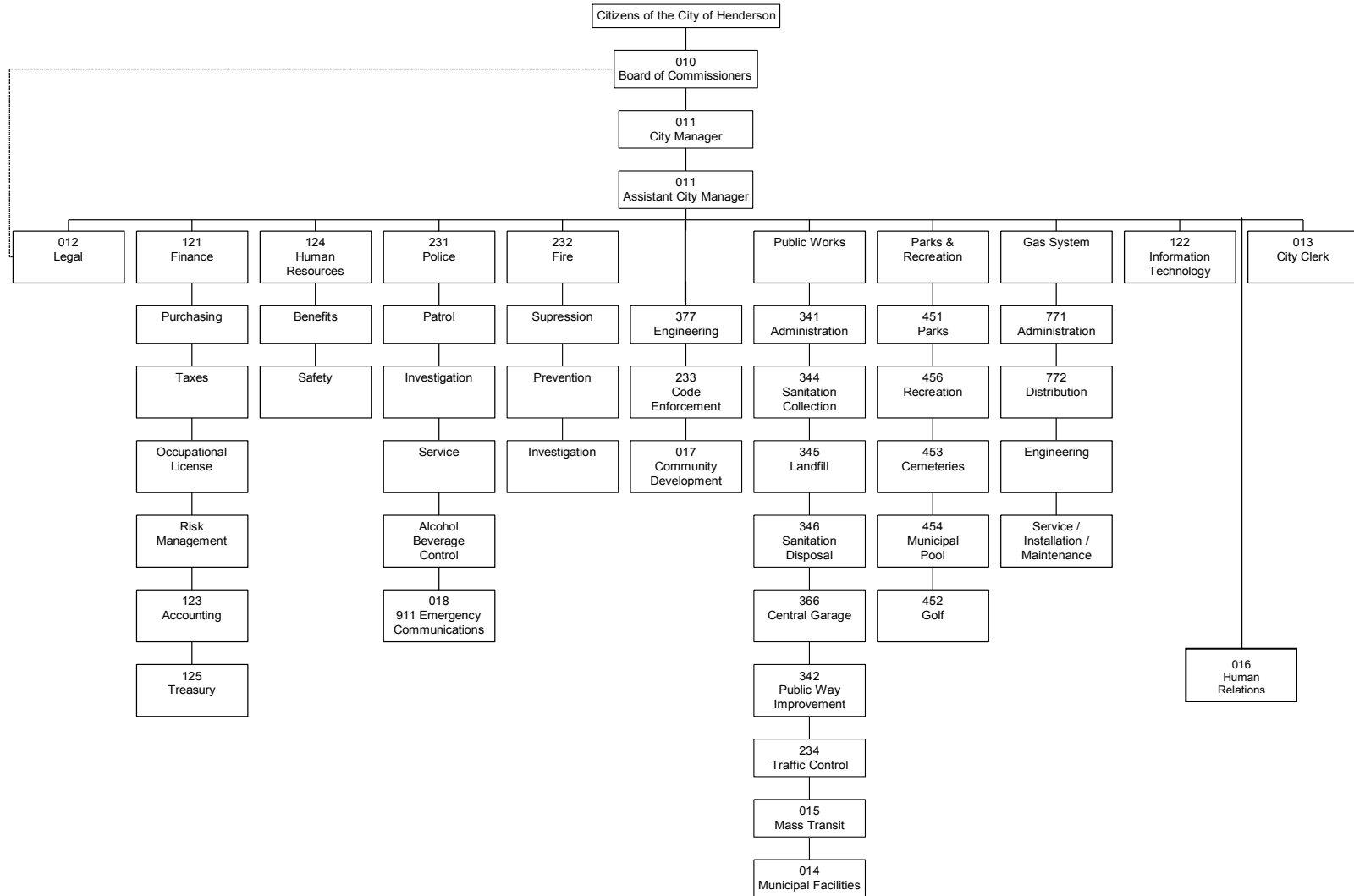
Division – Police #231



SECTION C

DEPARTMENTAL BUDGETS

City of Henderson, Kentucky



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

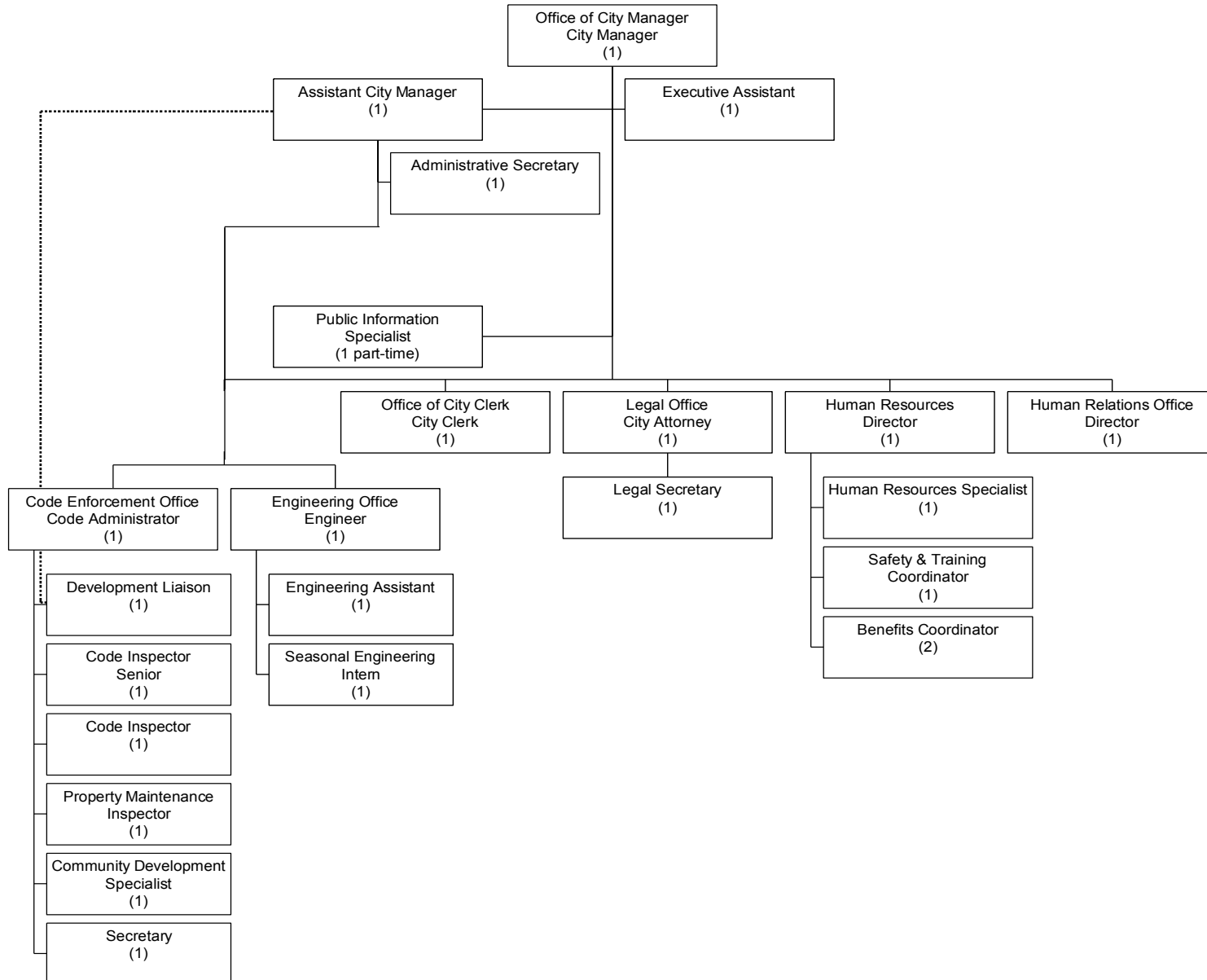
Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Department 10 - Administration							
Division 010 - City Commission							
41 Personnel Services							
4101	Salaries - Supervision	\$ 61,781	\$ 62,983	\$ 63,021	\$ 63,760	\$ 63,320	-0.7%
4106	FICA	3,353	3,322	3,309	3,960	3,930	-0.8%
4107	Medicare	784	777	774	930	920	-1.1%
4109	Health Insurance	52,800	69,960	49,049	73,750	72,000	-2.4%
4111	Workers Compensation	94	107	72	110	110	0.0%
4112	Employee Assist. Prgm	63	54	39	90	90	0.0%
Personnel Services Total		118,875	137,203	116,264	142,600	140,370	-1.6%
42 Supplies							
4203	Office Supplies	388	168	640	650	650	0.0%
4208	Postage	75	618	150	140	150	7.1%
4211	Periodicals & Supple.	157	157	160	160	160	0.0%
Supplies Total		620	943	950	950	960	1.1%
43 Maintenance & Repairs							
4302	Office Equip. Repair	4	3	12	10	10	0.0%
Maintenance & Repairs Total		4	3	12	10	10	0.0%
44 Services							
4401	Telephone	1,233	1,361	1,440	1,400	3,460	147.1%
4403	Assoc. Dues/Subscript.	47,508	60,834	59,100	59,500	59,500	0.0%
4405	Travel & Training	12,524	12,941	12,270	18,850	18,460	-2.1%
4415	Special Services	1,925	1,201	1,950	2,200	2,200	0.0%
4417	Printing and Reprod.	596	754	700	600	600	0.0%
4419	Professional Services	-	-	-	4,000	4,000	0.0%
Services Total		63,786	77,091	75,460	86,550	88,220	1.9%
Total Mayor & City Commission		\$ 183,285	\$ 215,240	\$ 192,686	\$ 230,110	\$ 229,560	-0.2%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

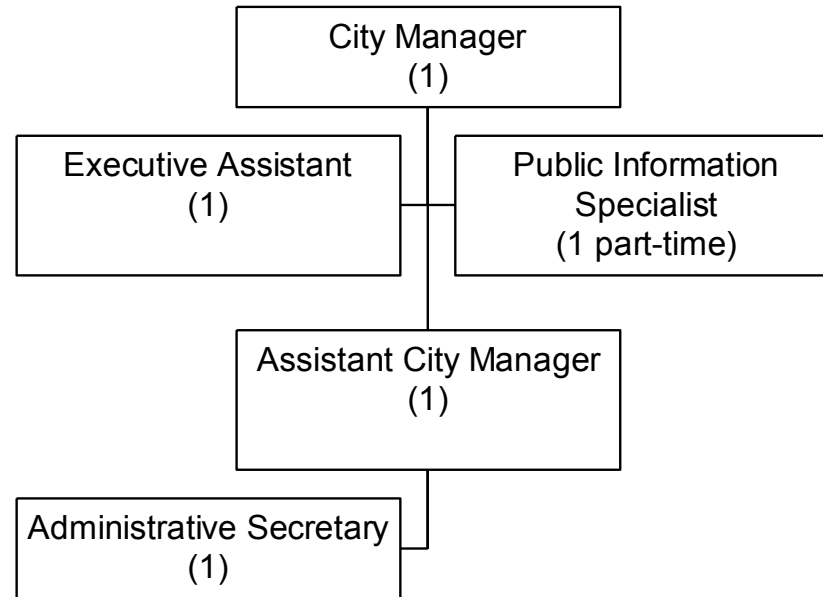
DEPARTMENT: Administration **DIVISION:** City Commission

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Newspaper Annual Subscription	\$ 160
4403	Association Dues and Subscrip	Green River Area Development District	\$ 28,800
		Interstate 69 Initiative	10,000
		Kentucky League of Cities	8,300
		Evansville Metropolitan Planning Organization	4,000
		Kentucky Chamber of Commerce	3,600
		National League of Cities	2,000
		Housing Board Members	600
		Kentuckians for Better Transportation	500
		Other	1,700
		Total	\$ 59,500
4415	Special Services	Retirement Watches	\$ 600
		Christmas Parade	500
		Logo Incentives	500
		Service Award & Lapel Pins	300
		Other	300
		Total	\$ 2,200
4419	Professional Services	Miscellaneous Projects as Needed	\$ 4,000

ADMINISTRATION



ADMINISTRATION CITY MANAGER



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

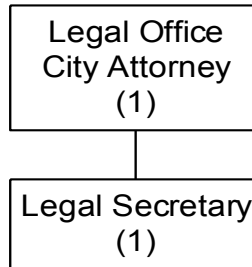
Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Department 10 - Administration Division 011 - City Manager							
41 Personnel Services							
4101	Salaries - Supervision	\$ 218,878	\$ 226,105	\$ 232,130	\$ 232,180	\$ 257,670	11.0%
4102	Salaries - Clerical	88,184	91,558	94,392	93,090	95,410	2.5%
4104	Salaries - Overtime	2,589	2,629	2,093	2,500	2,560	2.4%
4105	Salaries - Other	-	-	-	2,500	2,500	0.0%
4106	FICA	18,589	19,203	19,110	20,480	22,210	8.4%
4107	Medicare	4,559	4,692	4,817	4,790	5,200	8.6%
4108	Life Insurance	7,640	7,606	12,035	7,840	7,900	0.8%
4109	Health Insurance	53,800	55,968	58,224	59,000	57,600	-2.4%
4110	Cancer Insurance	377	379	373	380	380	0.0%
4111	Workers Compensation	476	543	488	570	590	3.5%
4112	Employee Assist. Prgm	71	71	70	80	90	12.5%
4115	Unemploy. Insurance	506	960	766	750	740	-1.3%
4116	Employee Pension	17,734	17,770	17,019	16,890	16,710	-1.1%
4118	Retirement - Other	35,990	37,177	38,200	38,180	39,090	2.4%
Personnel Services Total		449,393	464,661	479,717	479,230	508,650	6.1%
42 Supplies							
4203	Office Supplies	1,629	2,821	4,570	5,150	2,200	-57.3%
4208	Postage	433	324	290	350	350	0.0%
4211	Periodicals & Supple.	2,028	2,020	2,100	1,800	2,200	22.2%
Supplies Total		4,090	5,165	6,960	7,300	4,750	-34.9%
43 Maintenance & Repairs							
4302	Office Equip. Repair	22	27	33	20	30	50.0%
Maintenance & Repairs Total		22	27	33	20	30	50.0%
44 Services							
4401	Telephone	3,526	3,478	2,470	3,300	3,400	3.0%
4403	Assoc. Dues/Subscript.	666	651	700	750	750	0.0%
4405	Travel & Training	7,554	8,026	6,200	8,700	8,700	0.0%
4408	Legal Advertising	139	96	140	300	200	-33.3%
4415	Special Services	243	609	300	300	300	0.0%
4416	Car Allowance	10,800	10,800	10,800	10,800	10,800	0.0%
4417	Printing and Reprod.	758	1,022	1,250	800	1,250	56.3%
4418	Contractual Services	-	2,147	2,100	2,100	2,100	0.0%
4419	Professional Services	-	-	-	3,000	3,000	0.0%
Services Total		23,686	26,829	23,960	30,050	30,500	1.5%
46 Capital Outlay							
4603	Office Equipment	-	-	11,950	15,000	-	-100.0%
Capital Outlay Total		-	-	11,950	15,000	-	-100.0%
Total City Manager		\$ 477,191	\$ 496,682	\$ 522,620	\$ 531,600	\$ 543,930	2.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Administration **DIVISION:** City Manager

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	KRS Revisions	\$ 2,000
		Engineering Magazine	100
		Other	100
		Total	\$ 2,200
4403	Association Dues and Subscrip	KCCMA Dues	\$ 400
		KAMM	50
		Other	300
		Total	\$ 750
4415	Special Services	Other	\$ 300
4418	Contractual Services	Temporary Clerical Assistance	\$ 2,100
4419	Professional Services	Other	\$ 3,000

LEGAL OFFICE



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Department 10 - Administration Division 012 - City Attorney							
41 Personnel Services							
4101	Salaries - Supervision	\$ 86,008	\$ 88,593	\$ 91,205	\$ 91,020	\$ 93,310	2.5%
4102	Salaries - Clerical	39,657	40,933	42,363	42,080	43,150	2.5%
4104	Salaries - Overtime	77	14	-	130	130	0.0%
4106	FICA	6,976	7,218	7,495	8,260	8,470	2.5%
4107	Medicare	1,631	1,688	1,754	1,940	1,990	2.6%
4108	Life Insurance	139	121	118	120	120	0.0%
4109	Health Insurance	26,900	27,984	29,112	29,500	28,800	-2.4%
4110	Cancer Insurance	181	189	187	190	190	0.0%
4111	Workers Compensation	195	235	188	220	230	4.5%
4112	Employee Assist. Prgm	36	36	35	40	40	0.0%
4115	Unemploy. Insurance	199	376	302	310	280	-9.7%
4116	Employee Pension	24,566	24,435	23,602	23,540	23,300	-1.0%
Personnel Services Total		186,565	191,822	196,361	197,350	200,010	1.3%
42 Supplies							
4203	Office Supplies	955	1,665	925	1,000	1,000	0.0%
4208	Postage	331	264	259	350	300	-14.3%
4211	Periodicals & Supple.	22,386	12,077	5,718	7,630	6,710	-12.1%
Supplies Total		23,672	14,006	6,902	8,980	8,010	-10.8%
43 Maintenance & Repairs							
4302	Office Equip. Repair	19	25	15	-	-	N/A
Maintenance & Repairs Total		19	25	15	-	-	N/A
44 Services							
4401	Telephone	647	778	500	800	700	-12.5%
4403	Assoc. Dues/Subscript.	716	1,487	2,428	1,100	2,050	86.4%
4405	Travel & Training	4,623	4,390	4,983	5,690	5,600	-1.6%
4415	Special Services	93	37	303	100	-	-100.0%
4417	Printing and Reprod.	300	341	517	650	630	-3.1%
4419	Professional Services	57,565	54,860	124,122	125,000	90,000	-28.0%
Services Total		63,944	61,893	132,853	133,340	98,980	-25.8%
45 Sundry Charges							
4501	Insurance Expense	5,902	5,902	5,902	6,000	6,000	0.0%
Sundry Charge Total		5,902	5,902	5,902	6,000	6,000	0.0%
Total Legal		\$ 280,102	\$ 273,648	\$ 342,033	\$ 345,670	\$ 313,000	-9.5%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Administration DIVISION: City Attorney

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Advance Lexis On Line	\$ 3,600
		Baldwin's KY Revised Statutes	1,500
		Kentucky Practice	760
		Kentucky Law Summary	300
		Kentucky Verdict Reporter	320
		Kentucky Court Net	180
		KLC Legal Handbook	50
		Total	\$ 6,710
4403	Association Dues and Subscrip	International Municipal Lawyers Ass.	\$ 630
		Kentucky Bar Association	380
		Henderson County Bar Association	50
		Others (ABA/IN/MAAK)	990
		Total	\$ 2,050
4419	Professional Services	Attorney Fees	\$ 90,000

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Department 10 - Administration Division 013 - City Clerk							
41 Personnel Services							
4101	Salaries - Supervision	\$ 56,084	\$ 58,048	\$ 59,938	\$ 59,640	\$ 61,140	2.5%
4106	FICA	3,172	3,314	3,419	3,700	3,800	2.7%
4107	Medicare	742	775	800	870	890	2.3%
4108	Life Insurance	45	39	34	60	60	0.0%
4109	Health Insurance	13,450	13,992	14,556	14,750	14,400	-2.4%
4110	Cancer Insurance	94	95	93	100	100	0.0%
4111	Workers Compensation	86	98	88	110	110	0.0%
4112	Employee Assist. Prgm	18	18	18	20	20	0.0%
4115	Unemploy. Insurance	89	168	136	140	130	-7.1%
4116	Employee Pension	10,957	10,950	10,590	10,540	10,430	-1.0%
Personnel Services Total		84,737	87,497	89,672	89,930	91,080	1.3%
42 Supplies							
4203	Office Supplies	2,148	1,985	1,250	1,700	1,700	0.0%
4208	Postage	76	28	177	100	100	0.0%
4211	Periodicals & Supple.	-	265	-	-	-	N/A
Supplies Total		2,224	2,278	1,427	1,800	1,800	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	3	4	2	-	-	N/A
Maintenance & Repairs Total		3	4	2	-	-	N/A
44 Services							
4401	Telephone	617	683	414	560	500	-10.7%
4403	Assoc. Dues/Subscript.	272	62	357	280	320	14.3%
4405	Travel & Training	-	-	289	300	300	0.0%
4408	Legal Advertising	3,434	4,126	3,695	7,000	6,800	-2.9%
4415	Special Services	-	130	69	50	50	0.0%
4417	Printing and Reprod.	98	126	137	150	150	0.0%
4418	Contractual Services	880	5,917	4,525	6,000	6,000	0.0%
4419	Professional Services	2,724	6,156	8,604	7,700	7,700	0.0%
Services Total		8,025	17,200	18,090	22,040	21,820	-1.0%
Total City Clerk		\$ 94,989	\$ 106,979	\$ 109,191	\$ 113,770	\$ 114,700	0.8%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Administration DIVISION: City Clerk

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	Green River Clerks Association	\$ 320
4418	Contractual Services	Temporary Clerical Assistance	\$ 6,000
4419	Professional Services	Codification of Ordinances	\$ 7,700

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

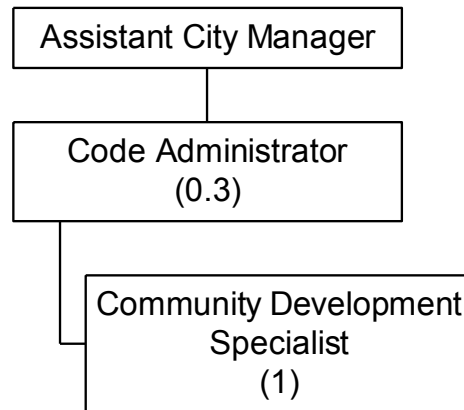
Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Department 10 - Administration Division 016 - Human Relations							
41 Personnel Services							
4101	Salaries - Supervision	\$ 53,780	\$ 55,603	\$ 57,282	\$ 57,160	\$ 58,600	2.5%
4106	FICA	3,108	3,219	3,319	3,550	3,640	2.5%
4107	Medicare	727	753	776	830	850	2.4%
4108	Life Insurance	70	60	59	60	60	0.0%
4109	Health Insurance	13,450	13,992	14,556	14,750	14,400	-2.4%
4110	Cancer Insurance	94	95	93	100	100	0.0%
4111	Workers Compensation	83	95	85	100	100	0.0%
4112	Employee Assist. Prgm	18	18	18	20	20	0.0%
4115	Unemploy. Insurance	65	161	130	130	120	-7.7%
4116	Employee Pension	10,507	10,488	10,123	10,100	10,000	-1.0%
Personnel Services Total		81,902	84,484	86,441	86,800	87,890	1.3%
42 Supplies							
4203	Office Supplies	171	80	249	270	270	0.0%
4208	Postage	91	40	53	110	110	0.0%
4209	Educational Supplies	-	-	-	330	300	-9.1%
4211	Periodicals & Supple.	139	-	104	170	160	-5.9%
Supplies Total		401	120	406	880	840	-4.5%
43 Maintenance & Repairs							
4302	Office Equip. Repair	5	4	5	10	10	0.0%
Maintenance & Repairs Total		5	4	5	10	10	0.0%
44 Services							
4401	Telephone	1,222	1,944	1,565	2,090	1,880	-10.0%
4402	Medical Exams	-	-	-	50	50	0.0%
4403	Assoc. Dues/Subscript.	-	139	-	350	350	0.0%
4405	Travel & Training	179	-	-	1,400	1,300	-7.1%
4415	Special Services	612	132	274	420	420	0.0%
4417	Printing and Reprod.	317	17	29	150	150	0.0%
Services Total		2,330	2,232	1,868	4,460	4,150	-7.0%
46 Capital Outlay							
4607	Data Processing Equip.	-	-	2,030	2,500	-	-100.0%
Capital Outlay Total		-	-	2,030	2,500	-	-100.0%
Total Human Relations		\$ 84,638	\$ 86,840	\$ 90,750	\$ 94,650	\$ 92,890	-1.9%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Administration **DIVISION:** Human Relations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Newspaper Annual Subscription	\$ 160
4403	Association Dues and Subscrip	Other	\$ 350
4415	Special Services	Human Rights Annual Workshops	\$ 420

ADMINISTRATION COMMUNITY DEVELOPMENT



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

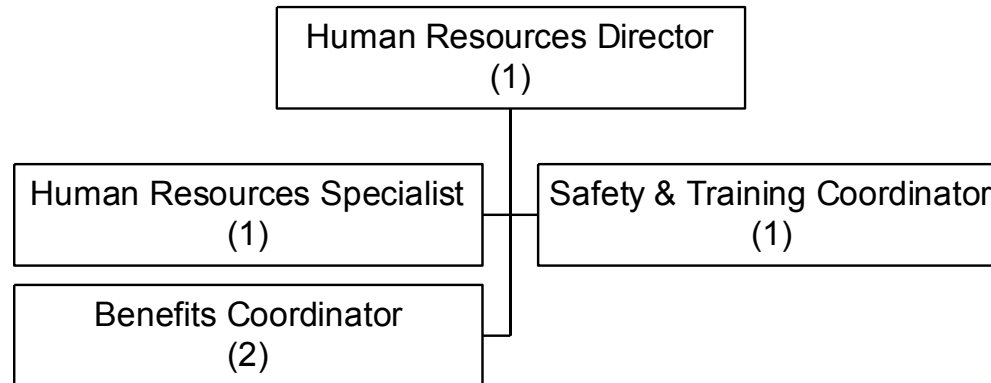
Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Department 10 - Administration							
Division 017 - Community Development							
41 Personnel Services							
4101	Salaries - Supervision	\$ 20,225	\$ 20,952	\$ 21,533	\$ 20,520	\$ 21,030	2.5%
4103	Salaries - Operational	47,333	48,906	51,077	50,240	50,740	1.0%
4104	Salaries - Overtime	615	226	-	500	500	0.0%
4106	FICA	3,833	3,955	4,114	4,390	4,450	1.4%
4107	Medicare	896	925	962	1,030	1,050	1.9%
4108	Life Insurance	91	78	77	80	80	0.0%
4109	Health Insurance	17,485	18,190	18,923	19,180	18,720	-2.4%
4110	Cancer Insurance	123	123	122	130	130	0.0%
4111	Workers Compensation	108	119	107	440	440	0.0%
4112	Employee Assist. Prgm	23	23	22	30	30	0.0%
4115	Unemploy. Insurance	75	143	116	170	150	-11.8%
4116	Employee Pension	13,318	13,220	12,830	12,510	12,250	-2.1%
Personnel Services Total		104,125	106,860	109,883	109,220	109,570	0.3%
42 Supplies							
4203	Office Supplies	459	1,076	315	500	500	0.0%
4208	Postage	171	101	165	250	250	0.0%
4209	Educational Supplies	952	161	750	1,000	1,000	0.0%
4211	Periodicals & Supple.	404	-	465	500	500	0.0%
Supplies Total		1,986	1,338	1,695	2,250	2,250	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	5	5	15	50	50	0.0%
Maintenance & Repairs Total		5	5	15	50	50	0.0%
44 Services							
4403	Assoc. Dues/Subscript.	-	-	425	500	500	0.0%
4405	Travel & Training	1,322	2,611	1,650	2,500	2,500	0.0%
4415	Special Services	17	66	1,300	2,800	2,800	0.0%
4417	Printing and Reprod.	10	466	175	300	300	0.0%
Services Total		1,349	3,143	3,550	6,100	6,100	0.0%
Total Community Development		\$ 107,465	\$ 111,346	\$ 115,143	\$ 117,620	\$ 117,970	0.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Administration DIVISION: Community Development

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

HUMAN RESOURCES



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Department 10 - Administration Division 124 - Human Resources							
41 Personnel Services							
4101	Salaries - Supervision	\$ 72,467	\$ 74,853	\$ 76,813	\$ 76,950	\$ 78,310	1.8%
4102	Salaries - Clerical	7,263	-	-	-	-	N/A
4103	Salaries - Operational	190,040	158,412	162,582	161,670	167,820	3.8%
4104	Salaries - Overtime	3,983	3,897	4,100	4,110	4,270	3.9%
4105	Salaries - Other	75	493	900	-	900	N/A
4106	FICA	15,414	13,580	13,981	15,050	15,580	3.5%
4107	Medicare	3,605	3,176	3,270	3,520	3,650	3.7%
4108	Life Insurance	421	302	298	300	300	0.0%
4109	Health Insurance	70,238	57,968	60,225	73,750	72,000	-2.4%
4110	Cancer Insurance	566	474	467	480	480	0.0%
4111	Workers Compensation	428	403	363	420	420	0.0%
4112	Employee Assist. Prgm	107	89	88	90	90	0.0%
4115	Unemploy. Insurance	428	686	548	920	860	-6.5%
4116	Employee Pension	53,268	44,651	42,961	42,890	42,870	0.0%
Personnel Services Total		418,303	358,984	366,596	380,150	387,550	1.9%
42 Supplies							
4201	Fuel	749	459	345	580	380	-34.5%
4203	Office Supplies	2,056	2,241	2,873	2,900	2,100	-27.6%
4208	Postage	1,731	1,965	1,994	1,960	1,990	1.5%
4209	Educational Supplies	99	-	235	300	300	0.0%
4211	Periodicals & Supple.	2,176	1,879	2,179	2,330	2,180	-6.4%
Supplies Total		6,811	6,544	7,626	8,070	6,950	-13.9%
43 Maintenance & Repairs							
4301	Vehicle Repair	412	241	260	400	400	0.0%
4302	Office Equip. Repair	85	1,145	345	550	550	0.0%
Maintenance & Repairs Total		497	1,386	605	950	950	0.0%
44 Services							
4401	Telephone	3,676	3,644	1,967	3,400	2,500	-26.5%
4402	Medical Exams	23,752	29,168	36,705	34,590	34,280	-0.9%
4403	Assoc. Dues/Subscript.	978	1,176	1,198	1,170	1,090	-6.8%
4404	Multi-Depart. Training	1,413	14,806	21,908	32,730	38,030	16.2%
4405	Travel & Training	3,316	5,413	4,211	3,840	3,960	3.1%
4408	Legal Advertising	3,318	4,012	8,837	6,900	6,900	0.0%
4415	Special Services	4,539	1,895	6,374	6,600	7,100	7.6%
4417	Printing and Reprod.	1,477	2,618	2,002	1,600	1,800	12.5%
Services Total		42,469	62,732	83,202	90,830	95,660	5.3%
46 Capital Outlay							
4601	Motor Vehicles	-	-	-	-	18,500	N/A
Capital Outlay TOTAL		-	-	-	-	18,500	N/A
Total Human Resources		\$ 468,080	\$ 429,646	\$ 458,029	\$ 480,000	\$ 509,610	6.2%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

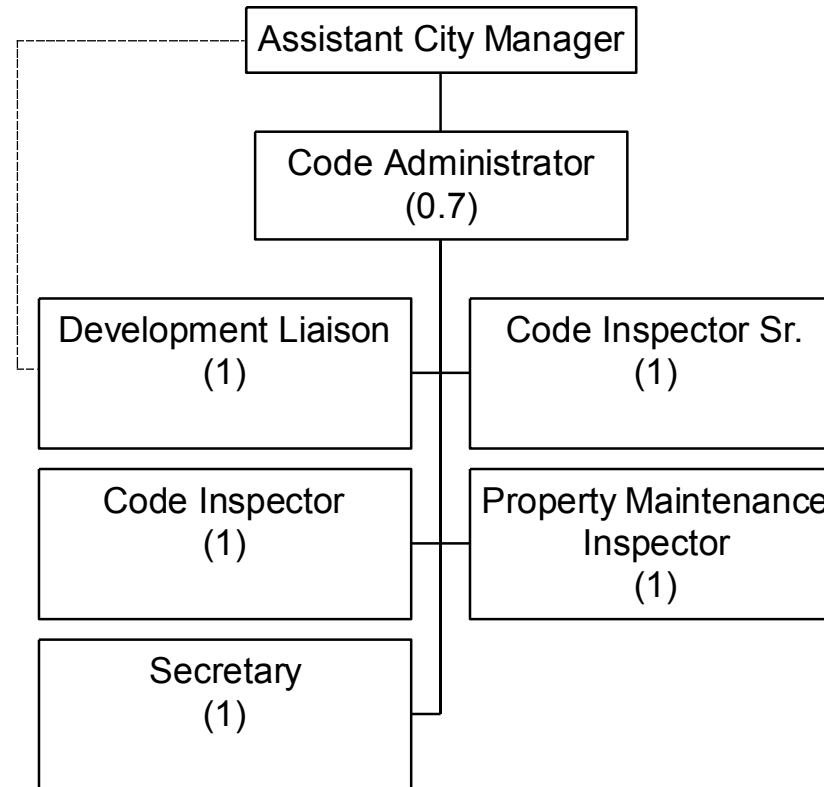
DEPARTMENT: Administration **DIVISION:** Human Resources

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	MSDS Online (for City-wide use)	\$ 1,880
		KY Employment Law Letter	300
		Total	\$ 2,180
4302	Office Equip. and Repair	Maintenance on employee ID machine	\$ 300
		Repair charges on postage meter, copier, etc. assigned by Finance	250
		Total	\$ 550
4402	Medical Exams	Respiratory medical evaluations	\$ 11,960
		Random drug screens	11,830
		Pre-employment drug screens and physicals	6,970
		Post accident drug/alcohol screening	3,520
		Total	\$ 34,280
4403	Association Dues & Subscriptions	Rotary Club	\$ 700
		Society for HR Professionals (SHRM)	190
		KY Public HR Association (KPHRA)	150
		Recertification - KPHRA certification program	50
		Total	\$ 1,090
4404	Multi-Department Training	Super Certificate 9-month Program (20 students) (All departments)	\$ 27,980
		Lean Training (up to 20 supervisors) (All departments)	4,800
		Work Zone Safety Training Basic Level (30 students) (PW, HWU, Gas)	2,300
		Lock Out/Tag Out Enhanced Training (PW, HWU, Gas)	1,200
		Fall Protection Enhanced Training (Fire, PW, HWU, Gas)	1,200
		CPR Training (All departments)	400
		Northwest KY Training Consortium Membership (All departments)	150
		Total	\$ 38,030
4408	Legal Advertising	Newspaper advertising	\$ 5,000
		Radio advertising	1,900
		Total	\$ 6,900
4415	Special Services	Background checks on new employees & annual citywide MVR	\$ 4,600
		checks for employee jobs requiring driver's license	
		Education Assistance	1,500
		City-wide Employee Recognition Program	1,000
		Total	\$ 7,100

DEPARTMENT: Administration

C - 21

ADMINISTRATION CODE ENFORCEMENT



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

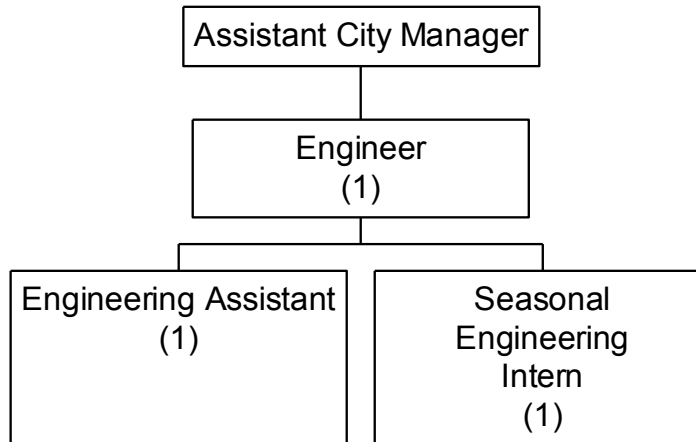
Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Department 10 - Administration Division 233 - Code Enforcement							
41 Personnel Services							
4101	Salaries - Supervision	\$ 47,191	\$ 48,889	\$ 50,245	\$ 47,870	\$ 49,070	2.5%
4102	Salaries - Clerical	56,151	37,056	38,193	41,990	30,050	-28.4%
4103	Salaries - Operational	95,537	124,784	100,979	172,430	166,680	-3.3%
4104	Salaries - Overtime	202	-	-	290	230	-20.7%
4106	FICA	11,638	12,252	10,965	16,280	15,260	-6.3%
4107	Medicare	2,722	2,865	2,564	3,810	3,570	-6.3%
4108	Life Insurance	323	316	280	410	350	-14.6%
4109	Health Insurance	39,815	53,770	48,039	84,080	82,080	-2.4%
4110	Cancer Insurance	360	441	382	540	540	0.0%
4111	Workers Compensation	1,756	2,909	2,652	3,200	3,070	-4.1%
4112	Employee Assist. Prgm	84	94	83	120	110	-8.3%
4115	Unemploy. Insurance	346	675	502	600	510	-15.0%
4116	Employee Pension	34,506	38,088	32,422	44,160	41,970	-5.0%
Personnel Services Total		290,631	322,139	287,306	415,780	393,490	-5.4%
42 Supplies							
4201	Fuel	3,152	2,772	2,601	3,350	2,870	-14.3%
4202	Minor Tools	197	-	115	200	200	0.0%
4203	Office Supplies	2,195	2,624	2,450	2,500	2,500	0.0%
4207	Clothing Supplies	490	203	725	800	800	0.0%
4208	Postage	2,773	2,568	2,688	3,500	3,500	0.0%
4209	Educational Supplies	170	477	195	400	400	0.0%
4211	Periodicals & Supple.	363	296	315	300	320	6.7%
Supplies Total		9,340	8,940	9,089	11,050	10,590	-4.2%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,619	399	1,450	1,500	1,500	0.0%
4302	Office Equip. Repair	142	156	297	500	500	0.0%
Maintenance & Repairs Total		1,761	555	1,747	2,000	2,000	0.0%
44 Services							
4401	Telephone	3,045	2,936	2,253	3,100	3,100	0.0%
4403	Assoc. Dues/Subscript.	1,218	1,427	1,084	1,300	1,350	3.8%
4405	Travel & Training	3,285	4,950	4,133	5,190	4,770	-8.1%
4406	Boards and Meetings	1,160	820	940	1,800	1,800	0.0%
4408	Legal Advertising	585	375	611	1,000	1,000	0.0%
4415	Special Services	331	383	1,815	2,000	2,000	0.0%
4417	Printing and Reprod.	89	42	325	500	500	0.0%
4418	Contractual Services	20,391	21,475	61,416	62,000	40,000	-35.5%
Services Total		30,104	32,408	72,577	76,890	54,520	-29.1%
Total Code Enforcement		\$ 331,836	\$ 364,042	\$ 370,719	\$ 505,720	\$ 460,600	-8.9%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

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	\$ 320
4403	Association Dues and Subscrip	Audubon Area Home Builders	\$ 570
		KY State Treasurer for building and electrical licenses	300
		CAAK	150
		International Code Council, Inc.	130
		International Association Electrical Inspector	110
		The Gleaner Online	90
		Total	\$ 1,350
4415	Special Services	Employee Education Tuition Reimbursement Assistance	\$ 1,500
		Filing Fees	500
		Total	\$ 2,000
4418	Contractual Services	Demolition of abandoned houses	\$ 22,000
		Abatement of nuisance complaints	18,000
			\$ 40,000

ADMINISTRATION ENGINEERING



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Department 10 - Administration							
Division 377 - Engineering							
41 Personnel Services							
4103	Salaries - Operational	\$ 104,557	\$ 94,302	\$ 99,766	\$ 108,100	\$ 104,280	-3.5%
4104	Salaries - Overtime	-	-	12	-	-	N/A
4105	Salaries - Other	-	343	31,660	-	5,350	N/A
4106	FICA	5,889	5,417	9,089	6,710	6,800	1.3%
4107	Medicare	1,377	1,267	2,125	1,570	1,590	1.3%
4108	Life Insurance	139	101	118	120	120	0.0%
4109	Health Insurance	26,900	20,488	17,957	29,500	28,800	-2.4%
4110	Cancer Insurance	189	166	187	190	190	0.0%
4111	Workers Compensation	1,316	1,523	1,399	2,160	1,860	-13.9%
4112	Employee Assist. Prgm	36	33	35	60	60	0.0%
4115	Unemploy. Insurance	165	274	356	250	230	-8.0%
4116	Employee Pension	20,428	17,386	17,629	18,170	17,790	-2.1%
Personnel Services Total		160,996	141,300	180,333	166,830	167,070	0.1%
42 Supplies							
4201	Fuel	1,840	1,949	1,588	1,940	1,750	-9.8%
4202	Minor Tools	36	38	345	50	50	0.0%
4203	Office Supplies	811	687	1,223	800	900	12.5%
4207	Clothing Supplies	570	645	495	600	600	0.0%
4208	Postage	14	18	25	50	50	0.0%
4209	Educational Supplies	-	-	-	100	100	0.0%
Supplies Total		3,271	3,337	3,676	3,540	3,450	-2.5%
43 Maintenance & Repairs							
4301	Vehicle Repair	706	671	355	400	400	0.0%
4302	Office Equip. Repair	2,193	2,732	3,550	3,550	3,550	0.0%
Maintenance & Repairs Total		2,899	3,403	3,905	3,950	3,950	0.0%
44 Services							
4401	Telephone	2,220	2,265	1,451	2,200	1,650	-25.0%
4403	Assoc. Dues/Subscript.	507	510	713	660	850	28.8%
4405	Travel & Training	1,247	4,282	4,652	6,190	5,150	-16.8%
4408	Legal Advertising	-	184	-	-	-	N/A
4415	Special Services	159	18	45	500	2,000	300.0%
4417	Printing and Reprod.	108	26	25	50	50	0.0%
4418	Contractual Services	-	614	-	4,000	4,000	0.0%
Services Total		4,241	7,899	6,886	13,600	13,700	0.7%
46 Capital Outlay							
4601	Motor Vehicles	15,940	-	-	-	-	N/A
4607	Data Processing Equip.	-	12,995	-	-	-	N/A
Capital Outlay Total		15,940	12,995	-	-	-	N/A
Total Engineering		\$ 187,347	\$ 168,934	\$ 194,800	\$ 187,920	\$ 188,170	0.1%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Administration

DIVISION: Engineering

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Cartridges & Supplies	\$ 900
4302	Office Equipment Repair & Maintenance	OCE Copier Scanner Maintenance - MACO	\$ 1,300
		Annual Subscription Renewal - Autodesk Infrastructure Design Suite	1,000
		Installation by Advanced Solutions	750
		GPS Warranty - Survey Control Unit Hardware & Field Software Maintenance	500
		Total	\$ 3,550
4403	Association Dues and Subscriptions	National Society of Professional Engineers - Engineer	\$ 275
		American Society of Civil Engineers - Engineer	250
		National Society of Professional Engineers - Engineering Assistant	200
		American Society of Civil Engineers - Engineering Assistant	100
		KY Association of Mapping Professionals	25
		Total	\$ 850
4415	Special Services	Filing Fees & Educational Assistance	\$ 2,000
4418	Contractual Services	Lime - Hoge and Dannlin Properties	\$ 4,000

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Department 90 - Non-Departmental							
Division 298 - Non-Departmental							
44 Services - Outside Agencies							
4467	Meals on Wheels Prog.	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	0.0%
4469	Riverview School	5,000	5,000	5,000	5,000	5,000	0.0%
4472	Hend. Arts Alliance	7,000	7,000	7,000	7,000	7,000	0.0%
4474	Involvement Inc	4,000	4,000	4,000	4,000	4,000	0.0%
4479	Downtown Hend. Part.	44,052	44,000	44,000	44,000	46,000	4.5%
4482	Humane Society Hend.	110,000	110,000	110,000	110,000	110,000	0.0%
4483	Hend. Rescue Squad	4,500	4,500	4,500	4,500	4,500	0.0%
4497	Kyndle Education Fund	3,200	3,200	3,200	3,200	3,200	0.0%
4494	Community One	-	-	48,310	-	51,690	N/A
4494	Handyfest	-	-	-	-	5,000	N/A
4494	Other	-	14,613	36,192	275,000	2,500	-99.1%
Services Total		188,252	202,813	272,702	463,200	249,390	-46.2%
44 Services - Quasi Agencies							
4456	Planning / GIS	202,442	269,869	274,151	279,280	378,500	35.5%
4457	Ambulance Service	284,462	264,021	317,599	318,760	282,540	-11.4%
4461	Henderson Tourism	33,700	33,700	37,700	33,700	33,700	0.0%
4484	Disaster & Emerg. Ser	23,639	33,421	35,635	37,870	33,050	-12.7%
4485	Hend City/Co Air Board	127,997	125,000	130,305	128,760	150,190	16.6%
4491	Kyndle	48,000	48,000	48,000	48,000	48,000	0.0%
4498	GIS	133,274	124,572	137,714	149,950	-	-100.0%
Services Total		853,514	898,583	981,104	996,320	925,980	-7.1%
44 Services - Special Projects							
4495	Canoe Creek Mowing	44,511	53,061	48,000	62,500	45,000	-28.0%
4495	Match on KIA Phase 2	8,124	10,969	3,500	10,000	70,000	600.0%
4495	Match on EDA Grant	31,454	-	-	-	-	N/A
4495	Demo of Old Depot	-	-	-	-	80,100	N/A
4495	Countryview Drainage	-	-	-	200,000	200,000	0.0%
4495	South Main Drainage	-	-	5,000	50,000	-	-100.0%
4495	Comm. Service Agree.	25,000	25,000	25,000	25,000	35,000	40.0%
4495	Trails Project	156	-	1,500	25,000	25,000	0.0%
4495	Directional Signs	-	2,000	59,000	84,000	45,000	-46.4%
4495	Environmental Report	30,380	17,837	-	-	-	N/A
4495	Henderson Recycling	40,000	-	-	-	-	N/A
4495	Visionary Plan	-	-	93,000	100,000	6,560	-93.4%
4495	Other	9,255	9,173	-	10,000	7,000	-30.0%
Services Total		188,880	118,040	235,000	566,500	513,660	-9.3%
45 Sundry Charges							
4501	Insurance Expense	450,518	464,852	466,460	468,000	485,000	3.6%
Sundry Charge Total		450,518	464,852	466,460	468,000	485,000	3.6%
47 Transfers							
4711	Reserve for Conting.	-	6,826	8,165	170,070	71,960	-57.7%
Transfers Total		-	6,826	8,165	170,070	71,960	-57.7%
Total Non-departmental		\$ 1,681,164	\$ 1,691,114	\$ 1,963,431	\$ 2,664,090	\$ 2,245,990	-15.7%

CITY OF HENDERSON, KY
HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET
FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 405	\$ 296	\$ 223	\$ -	\$ -	N/A
Other Revenue Total		405	296	223	-	-	N/A

38 Transfer

3855	Transfer from Health Ins.	429,000	309,000	420,000	400,000	430,000	7.5%
Transfer Total		429,000	309,000	420,000	400,000	430,000	7.5%

HRA REVENUE TOTAL		<u>\$ 429,405</u>	<u>\$ 309,296</u>	<u>\$ 420,223</u>	<u>\$ 400,000</u>	<u>\$ 430,000</u>	<u>7.5%</u>
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EXPENSE

Department 90 - Non-Departmental

45 Sundry Charges

4546	HRA Claims	\$ 401,368	\$ 415,007	\$ 418,024	\$ 400,000	\$ 430,000	7.5%
Sundry Charges Total		401,368	415,007	418,024	400,000	430,000	7.5%

HRA EXPENSE TOTAL		<u>\$ 401,368</u>	<u>\$ 415,007</u>	<u>\$ 418,024</u>	<u>\$ 400,000</u>	<u>\$ 430,000</u>	<u>7.5%</u>
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HRA NET		<u>28,037</u>	<u>(105,711)</u>	<u>2,199</u>	<u>-</u>	<u>-</u>	
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CITY OF HENDERSON, KY
HEALTH INSURANCE FUND BUDGET
FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 1,944	\$ 1,274	\$ 1,348	\$ 1,670	\$ 800	-52.1%
3778	Premiums - 911	149,979	168,738	149,951	224,940	234,000	4.0%
3781	Premiums - Water	1,064,867	1,073,055	1,126,838	1,283,250	1,200,600	-6.4%
3782	Premiums - Power Light	511,983	529,532	560,436	604,750	565,800	-6.4%
3784	Premiums - Sanitation	242,325	236,698	256,770	272,890	266,400	-2.4%
3785	Premiums - Cemetery	53,800	53,636	43,668	59,000	57,600	-2.4%
3786	Premiums - General	2,759,125	2,880,446	2,901,418	3,444,180	3,348,000	-2.8%
3787	Premiums - Gas	321,450	324,148	309,534	383,500	374,400	-2.4%
3788	Premiums - HART	176,850	179,232	180,456	206,500	187,200	-9.3%
3789	Premiums - PWI	150,338	145,167	158,843	173,320	169,200	-2.4%
3795	Employee Reimburse	404,718	408,264	393,582	400,000	400,000	0.0%
Other Revenue Total		5,837,379	6,000,190	6,082,844	7,054,000	6,804,000	-3.5%

HEALTH INS. TOTAL REVENUE	\$ 5,837,379	\$ 6,000,190	\$ 6,082,844	\$ 7,054,000	\$ 6,804,000	-3.5%
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EXPENSE

Insurance Expense

4545	Plan Administration	\$ 614,481	\$ 602,264	\$ 751,660	\$ 620,000	\$ 899,000	45.0%
4501	Claims Expense	4,582,787	5,015,586	4,680,801	6,034,000	5,475,000	-9.3%
Insurance Total		5,197,268	5,617,850	5,432,461	6,654,000	6,374,000	-4.2%

47 Transfers

4704	Transfers to HRA	429,000	309,000	420,000	400,000	430,000	7.5%
Transfers Total		429,000	309,000	420,000	400,000	430,000	7.5%

HEALTH INS. EXPENSE TOTAL	\$ 5,626,268	\$ 5,926,850	\$ 5,852,461	\$ 7,054,000	\$ 6,804,000	-3.5%
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HEALTH INSURANCE NET	\$ 211,111	\$ 73,340	\$ 230,383	\$ -	\$ -	
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**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 23,026	\$ 25,880	\$ 17,230	\$ -	\$ -	N/A
3753	Federal Grant	3,464,604	273,616	1,212,925	1,000,000	600,000	-40.0%
3754	State Grant	-	-	-	213,000	248,000	16.4%
3764	County Contribution	10,000	-	20,430	-	-	N/A
3777	Bond or Loan Proceeds	9,730,000	-	8,000,000	15,000,000	8,000,000	-46.7%
3830	Reimbursable Services	142,777	251,290	1,085,708	1,607,000	-	-100.0%
Other Revenue Total		13,370,407	550,786	10,336,293	17,820,000	8,848,000	-50.3%
38 Transfer							
3851	Transfer from General	-	325,000	620,000	630,000	811,000	28.7%
Transfer Total		-	325,000	620,000	630,000	811,000	28.7%
CONSTRUCTION REVENUE TOTAL		\$13,370,407	\$ 875,786	\$10,956,293	\$18,450,000	\$ 9,659,000	-47.6%
EXPENSE							
45 Sundry Charge							
4507	Loan Issuance Cost	\$ -	\$ -	\$ -	\$ 112,000	\$ 330,000	194.6%
4512	Distribution to HWU	264,547	-	-	5,955,200	-	-100.0%
Sundry Charge Total		264,547	-	-	6,067,200	330,000	-94.6%
46 Capital Outlay							
4603	911 Radio/CAD system	-	-	-	3,970,100	-	-100.0%
4606	Radio Equipment	-	-	-	-	2,818,570	N/A
4612	Street - N. Green River	147,989	524,193	1,412,351	1,380,000	-	-100.0%
4612	Public Facilities - CDBG	-	-	-	227,000	-	-100.0%
4612	Safe Routes to School	-	-	-	213,000	213,000	0.0%
4612	Enhancement Projects	-	-	148,014	430,000	611,000	42.1%
4612	Street - Bike Way	-	-	10,000	-	35,000	N/A
4617	Buildings	-	6,866	1,923,000	4,962,700	2,928,430	-41.0%
4626	Land Acquisition	20,000	-	1,200,000	200,000	200,000	0.0%
4647	Fire Station	8,105	-	-	-	-	N/A
4650	Riverfront Improvements	2,799,131	94,407	-	1,000,000	600,000	-40.0%
Capital Outlay Total		2,975,225	625,466	4,693,365	12,382,800	7,406,000	-40.2%
47 Transfers							
4703	Transfer to General	22,475	28,387	17,230	-	1,923,000	N/A
4725	Transfer to Bond Fund	935,398	1,362,280	1,365,470	1,365,000	1,703,000	24.8%
Transfers Total		957,873	1,390,667	1,382,700	1,365,000	3,626,000	165.6%
CONSTRUCTION EXPENSE TOTAL		\$ 4,197,645	\$ 2,016,133	\$ 6,076,065	\$19,815,000	\$11,362,000	-42.7%
CONSTRUCTION NET		\$ 9,172,762	\$ (1,140,347)	\$ 4,880,228	\$ (1,365,000)	\$ (1,703,000)	

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 2,818,570</u>
ACCOUNT DESCRIPTION:	<u>Radio Equipment</u>	ACCOUNT NUMBER:	<u>51-90-298-4606</u>
DESCRIPTION OF ITEM OR PROJECT: Complete replacement of the communication equipment used throughout the City in conjunction with the 911 dispatch center. The equipment will include radio towers, antennas, etc. This is only an estimate and the final project will be brought before the Board of Commissioners before bids are requested.			
PROJECT JUSTIFICATION: The current system is outdated and replacement parts are difficult to find. This is the first step in emergency dispatch and a vital part of public safety.			
IMPACT ON OPERATING BUDGET:			
DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 213,000</u>
ACCOUNT DESCRIPTION:	<u>Streets</u>	ACCOUNT NUMBER:	<u>51-90-298-4612</u>
DESCRIPTION OF ITEM OR PROJECT: This is a Safe Routes to School project. This is Phase II where sidewalks will be installed from Woodland Drive to South Heights Elementary School at Madison Street.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 646,000</u>
ACCOUNT DESCRIPTION:	<u>Streets</u>	ACCOUNT NUMBER:	<u>51-90-298-4612</u>
DESCRIPTION OF ITEM OR PROJECT: Phase III of the Long Range Enhancement Projects: New sidewalks on South Main from Yeaman Avenue to Drury Lane. Barrett Court from 1988 Barrett Court to cul-de-sac. Green River Road from Osage to Lakeview. Green River Road - Lakeview to Bend Gate. This will also include the replacement of damaged sidewalks, curbs, and gutters along Letcher St. from Clay St. to Pringle St. and along Washington St. from Atkinson St. to Meadow St. Install new curbs and gutters along Atkinson Street (one side) between Washington and Clay Streets. And finally, install 38 decorative lamp posts on Second Street from Carlisle St. to Green St. Sidewalk, curb, and gutter repairs and replacement along Second St. from Alvasia St. to Green St. and sidewalks from Carlisle St. to Alves St.			
IMPACT ON OPERATING BUDGET:			
DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 35,000</u>
ACCOUNT DESCRIPTION:	<u>Streets</u>	ACCOUNT NUMBER:	<u>51-90-298-4612</u>
DESCRIPTION OF ITEM OR PROJECT: New \$35,000 TAP grant received for Phase 2 of Bike & Pedestrian Plan.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 2,928,430</u>
ACCOUNT DESCRIPTION:	<u>Buildings</u>	ACCOUNT NUMBER:	<u>51-90-298-4617</u>
DESCRIPTION OF ITEM OR PROJECT: Renovations of the new Public Works building. This is only an estimate and the final project will be brought before the Board of Commissioners before bids are requested.			
PROJECT JUSTIFICATION: The current facility is nearly 47 years old and is not longer suitable.			
IMPACT ON OPERATING BUDGET:			
DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 200,000</u>
ACCOUNT DESCRIPTION:	<u>Land Acquisition</u>	ACCOUNT NUMBER:	<u>51-90-298-4626</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase land along Second St. for the possible relocation of Fire Station #1.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

DEPARTMENT: Administration

C - 35

**CITY OF HENDERSON, KY
FLOOD MITIGATION FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 107	\$ 39	\$ 44	\$ -	\$ -	N/A
3753	Federal Grant - EDA	244,633	-	-	147,000	-	-100.0%
3754	State Grant - KIA	87,796	229,847	27,914	571,000	850,000	48.9%
3764	County Contribution	83,860	58,720	32,171	62,500	45,000	-28.0%
3764	County - KIA	-	-	2,310	10,000	70,000	600.0%
3798	City Contribution	83,860	58,720	32,171	62,500	45,000	-28.0%
3798	City Contribution - KIA	-	-	2,310	10,000	70,000	600.0%
3830	Reimbursable Services	-	10,000	-	-	-	N/A
Other Revenue Total		500,256	357,326	96,920	863,000	1,080,000	25.1%

FLOOD MITIGATION REVENUE	\$ 500,256	\$ 357,326	\$ 96,920	\$ 863,000	\$ 1,080,000	25.1%
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EXPENSE

43 Maintenance & Repairs

4324	Canoe Creek Maint..	\$ 73,672	\$ 278,148	\$ 80,187	\$ 863,000	\$ 1,080,000	25.1%
4419	Professional Services	56,174	81,782	-	-	-	N/A
Maintenance & Repairs Total		129,846	359,930	80,187	863,000	1,080,000	25.1%

FLOOD MITIGATION EXPENSE	\$ 129,846	\$ 359,930	\$ 80,187	\$ 863,000	\$ 1,080,000	25.1%
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FLOOD MITIGATION NET	\$ 370,410	\$ (2,604)	\$ 16,733	\$ -	\$ -	-
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CITY OF HENDERSON, KY
COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET
FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3760	CDBG Revenue	\$ 215,862	\$ 123,460	\$ 314,640	\$ 465,000	\$ 321,000	-31.0%
Other Revenue Total		215,862	123,460	314,640	465,000	321,000	-31.0%

CDBG REVENUE TOTAL		<u>\$ 215,862</u>	<u>\$ 123,460</u>	<u>\$ 314,640</u>	<u>\$ 465,000</u>	<u>\$ 321,000</u>	<u>-31.0%</u>
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EXPENSE

Department 10 - Administration
Division 017 - Community Development

48 Community Development

4830	Relocation	\$ 3,753	\$ 209	\$ 2,020	\$ 2,020	\$ 4,000	98.0%
4840	Rehabilitation -CDBG	167,713	10,190	160,000	162,740	133,230	-18.1%
4860	Grant Administration	42,785	45,768	42,120	42,120	42,240	0.3%
4890	Public Facilities	-	9,428	79,000	226,530	109,850	-51.5%
4894	Public Services	32,088	34,326	31,500	31,590	31,680	0.3%
Community Development Total		246,339	99,921	314,640	465,000	321,000	-31.0%

CDBG EXPENSE TOTAL		<u>\$ 246,339</u>	<u>\$ 99,921</u>	<u>\$ 314,640</u>	<u>\$ 465,000</u>	<u>\$ 321,000</u>	<u>-31.0%</u>
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CDBG NET		<u>\$ (30,477)</u>	<u>\$ 23,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
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**CITY OF HENDERSON, KY
HOME GRANT FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3766	HOME Program	\$ -	\$ -	\$ -	\$ 120,000	\$ 198,000	65.0%
Other Revenue Total		-	-	-	120,000	198,000	65.0%

HOME GRANT REVENUE TOTAL	\$ -	\$ -	\$ -	\$ 120,000	\$ 198,000	65.0%
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EXPENSE

Department 10 - Administration

Division 017 - Community

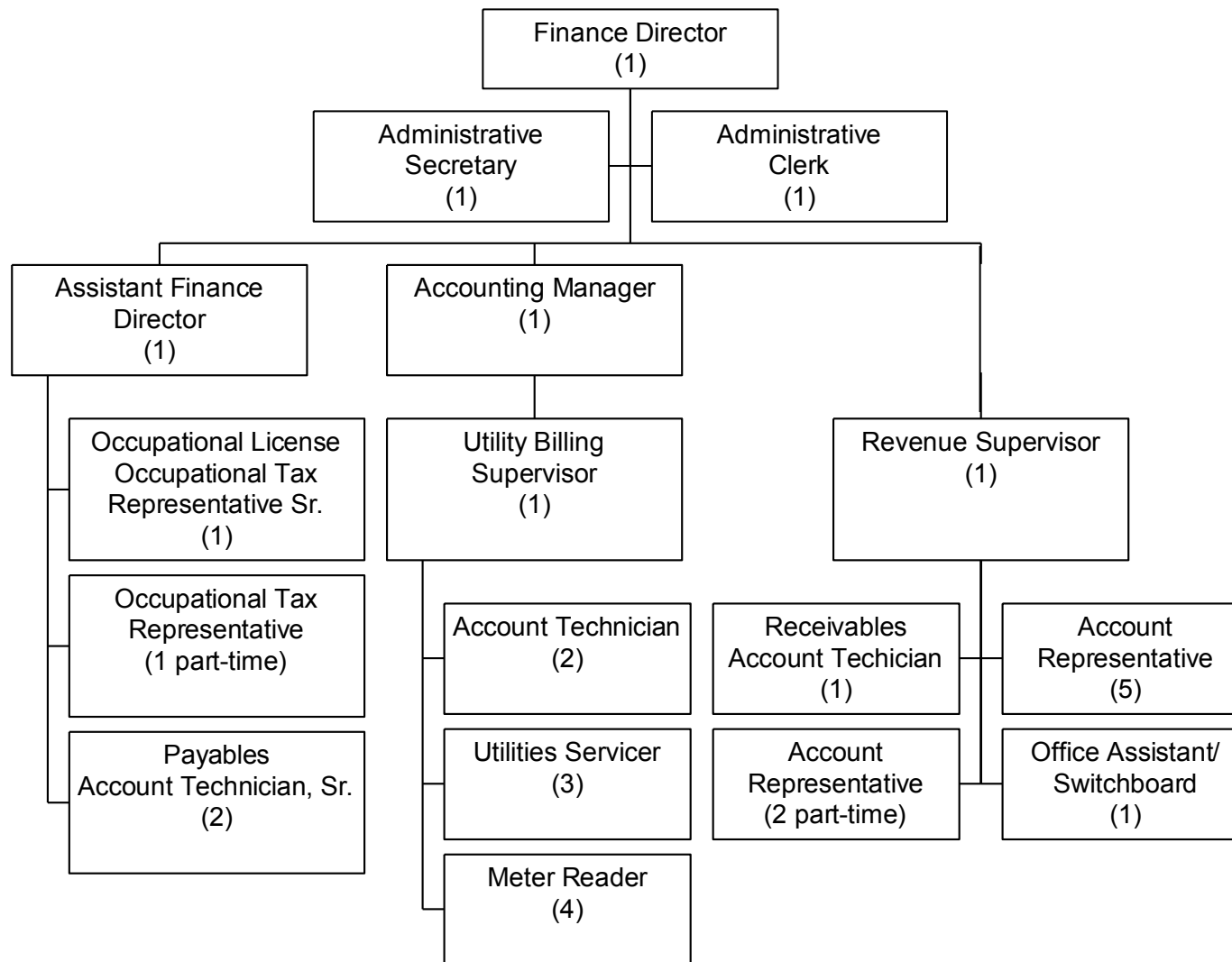
48 Community Development

4863	Construction Costs	\$ -	\$ -	\$ -	\$ 120,000	\$ 180,000	50.0%
4865	Administration	-	-	-	-	18,000	N/A
Community Development Total		-	-	-	120,000	198,000	65.0%

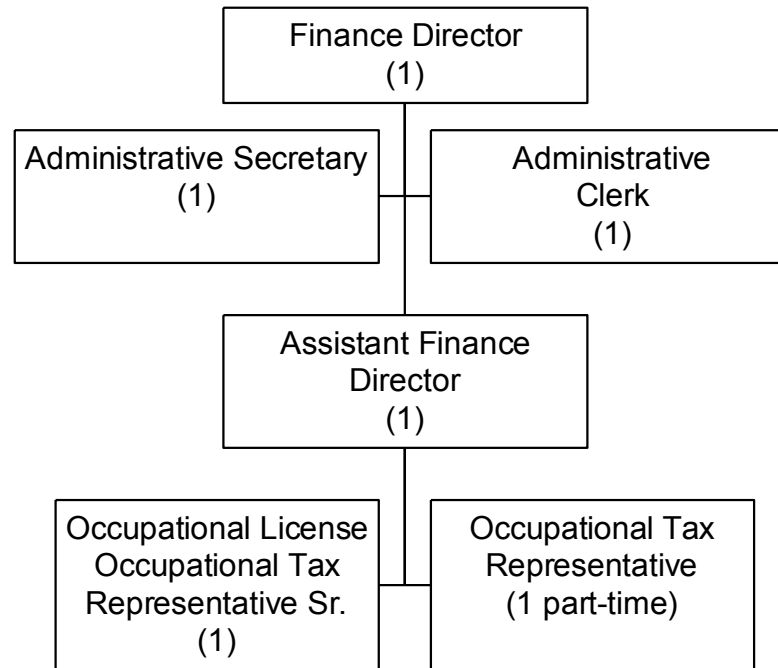
HOME GRANT EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ 120,000	\$ 198,000	65.0%
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HOME NET	\$ -	\$ -	\$ -	\$ -	\$ -	-
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FINANCE DEPARTMENT



FINANCE DEPARTMENT ADMINISTRATION



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Department 15 - Finance							
Division 121 - Finance Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 157,449	\$ 162,072	\$ 177,198	\$ 175,670	\$ 178,540	1.6%
4102	Salaries - Clerical	118,933	126,719	130,181	129,780	133,030	2.5%
4104	Salaries - Overtime	22,832	24,897	23,082	25,970	26,500	2.0%
4105	Salaries - Other	1,212	251	435	-	-	N/A
4106	FICA	17,222	17,957	18,985	20,550	20,960	2.0%
4107	Medicare	4,028	4,200	4,439	4,810	4,910	2.1%
4108	Life Insurance	381	317	306	320	320	0.0%
4109	Health Insurance	70,613	73,458	76,421	77,440	75,600	-2.4%
4110	Cancer Insurance	487	497	490	500	500	0.0%
4111	Workers Compensation	1,696	1,874	1,660	1,010	1,010	0.0%
4112	Employee Assist. Prgm	93	94	93	100	100	0.0%
4115	Unemploy. Insurance	463	884	730	760	690	-9.2%
4116	Employee Pension	58,696	59,214	58,469	58,560	57,680	-1.5%
Personnel Services Total		454,105	472,434	492,489	495,470	499,840	0.9%
42 Supplies							
4201	Fuel	1,446	1,858	1,876	1,770	2,070	16.9%
4203	Office Supplies	7,842	9,639	6,857	6,550	6,700	2.3%
4208	Postage	8,054	8,298	8,647	8,600	8,700	1.2%
4209	Educational Supplies	-	-	149	-	-	N/A
4211	Periodicals & Supple.	225	225	265	250	270	8.0%
Supplies Total		17,567	20,020	17,794	17,170	17,740	3.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	852	967	1,242	1,250	1,250	0.0%
4302	Office Equip. Repair	526	958	799	900	900	0.0%
Maintenance & Repairs Total		1,378	1,925	2,041	2,150	2,150	0.0%
44 Services							
4401	Telephone	4,601	4,942	1,757	4,250	2,850	-32.9%
4403	Assoc. Dues/Subscript.	604	537	520	580	580	0.0%
4405	Travel & Training	1,688	829	1,888	4,650	4,330	-6.9%
4408	Legal Advertising	1,970	2,170	1,606	2,500	2,320	-7.2%
4415	Special Services	700	1,405	799	1,250	1,250	0.0%
4417	Printing and Reprod.	4,857	3,856	4,995	4,820	5,000	3.7%
4442	Trust Fees	1,514	3,568	5,021	4,560	5,180	13.6%
4522	Audit Expense	24,972	20,453	22,713	22,720	21,570	-5.1%
Services Total		40,906	37,760	39,299	45,330	43,080	-5.0%
Total Finance Administration		\$ 513,956	\$ 532,139	\$ 551,623	\$ 560,120	\$ 562,810	0.5%

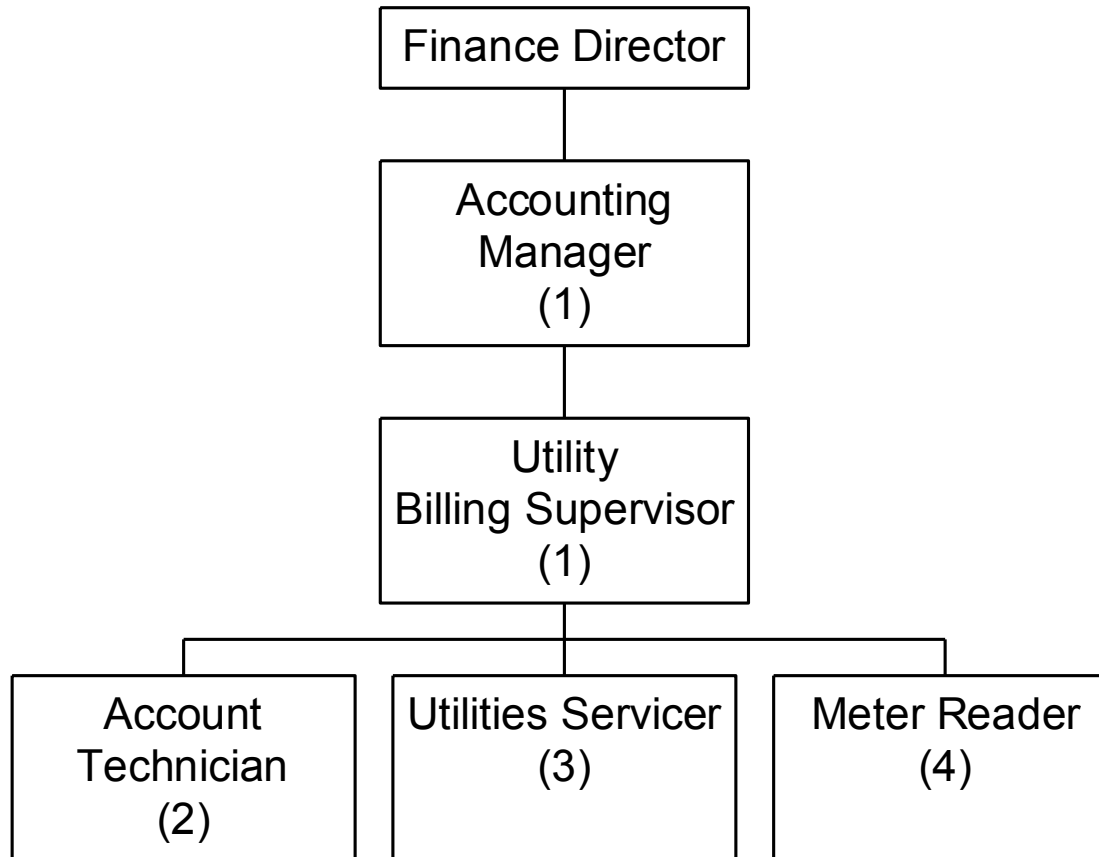
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Finance

DIVISION: Finance Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Quarterly Payroll Forms	\$ 2,100
		Mailing of Licenses	1,500
		Mailing of Net Profit Forms	1,280
		Mailing of Late Notices for Payroll Tax	1,250
		Mailing of Monthly Payroll Forms	720
		Mailing of Misc. Finance Admin.	700
		Mailing of Pension Checks and Notices	600
		Mailing of Bid Packets	550
		Total	\$ 8,700
4211	Periodicals and Supplements	Governmental Accounting Standards Board Subscription	\$ 210
		Reference Manuals	60
		Total	\$ 270
4403	Association Dues and Subscrip	Governmental Finance Officers Association	\$ 260
		Kentucky Occupational Tax Organization	140
		Kentucky Governmental Finance Officers Association	100
		Kentucky Purchasing Professional Association	40
		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	430
		Shredding	100
		Miscellaneous	20
		Total	\$ 1,250
4417	Printing	Print and Insert Year-end Net Profit Tax Forms by Contractor	\$ 2,560
		Late Notices and Miscellaneous Correspondence	1,240
		Budget Material	500
		Copier	350
		Print Licenses	350
		Total	\$ 5,000

**FINANCE DEPARTMENT
ACCOUNTING**



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Department 15 - Finance
Division 123 - Accounting

41 Personnel Services

4101	Salaries - Supervision	\$ 110,995	\$ 114,862	\$ 121,232	\$ 123,180	\$ 126,250	2.5%
4102	Salaries - Clerical	65,787	67,859	69,901	69,720	71,470	2.5%
4103	Salaries - Operational	189,778	206,198	234,052	235,050	240,170	2.2%
4104	Salaries - Overtime	2,552	3,026	2,603	3,000	3,000	0.0%
4106	FICA	20,808	22,160	24,168	26,720	27,340	2.3%
4107	Medicare	4,866	5,183	5,653	6,250	6,400	2.4%
4108	Life Insurance	697	604	654	660	660	0.0%
4109	Health Insurance	129,383	141,086	160,118	162,250	158,400	-2.4%
4110	Cancer Insurance	942	948	1,026	1,040	1,040	0.0%
4111	Workers Compensation	3,908	5,541	6,157	7,920	8,900	12.4%
4112	Employee Assist. Prgm	181	183	194	200	200	0.0%
4115	Unemploy. Insurance	582	1,139	966	980	900	-8.2%
4116	Employee Pension	72,081	73,902	75,591	75,660	74,740	-1.2%
Personnel Services Total		602,560	642,691	702,315	712,630	719,470	1.0%

42 Supplies

4201	Fuel	11,505	11,436	10,856	12,200	11,950	-2.0%
4202	Minor Tools	922	215	500	800	800	0.0%
4203	Office Supplies	1,651	2,414	1,843	2,000	2,000	0.0%
4207	Clothing Supplies	2,924	2,710	2,877	3,000	3,000	0.0%
4208	Postage	81,531	86,161	87,000	88,000	87,000	-1.1%
4209	Educational Supplies	91	386	440	600	600	0.0%
Supplies Total		98,624	103,322	103,516	106,600	105,350	-1.2%

43 Maintenance & Repairs

4301	Vehicle Repair	5,767	7,156	5,472	6,000	6,500	8.3%
4302	Office Equip. Repair	6,212	6,521	6,067	8,000	8,000	0.0%
4304	Other Equipment Repair	1,786	4,241	3,505	4,000	4,000	0.0%
4309	Radio Repair	-	-	1,600	-	2,000	N/A
Maintenance & Repairs Total		13,765	17,918	16,644	18,000	20,500	13.9%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 123 - Accounting (continued)							
44 Services							
4401	Telephone	\$ 3,474	\$ 3,621	\$ 1,900	\$ 3,700	\$ 3,000	-18.9%
4402	Medical Exams	50	550	400	200	500	150.0%
4405	Travel & Training	161	-	768	550	600	9.1%
4408	Legal Advertising	-	137	-	-	-	N/A
4414	Clothing / Cleaning	700	778	800	800	800	0.0%
4415	Special Services	644	498	500	600	600	0.0%
4417	Printing and Reprod.	5,258	4,303	5,000	6,000	6,000	0.0%
4418	Contractual Services	42,228	36,397	29,500	30,000	30,000	0.0%
4419	Professional Services	580	680	600	1,000	1,000	0.0%
Services Total		53,095	46,964	39,468	42,850	42,500	-0.8%
46 Capital Outlay							
4601	Motor Vehicles	31,300	-	16,750	18,500	63,000	240.5%
4606	Radio Equipment	-	-	-	-	48,510	N/A
4608	Instrument/Apparatus	-	-	30,600	35,000	-	-100.0%
Capital Outlay Total		31,300	-	47,350	53,500	111,510	108.4%
Total Accounting		\$ 799,344	\$ 810,895	\$ 909,293	\$ 933,580	\$ 999,330	7.0%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Finance

DIVISION: Accounting

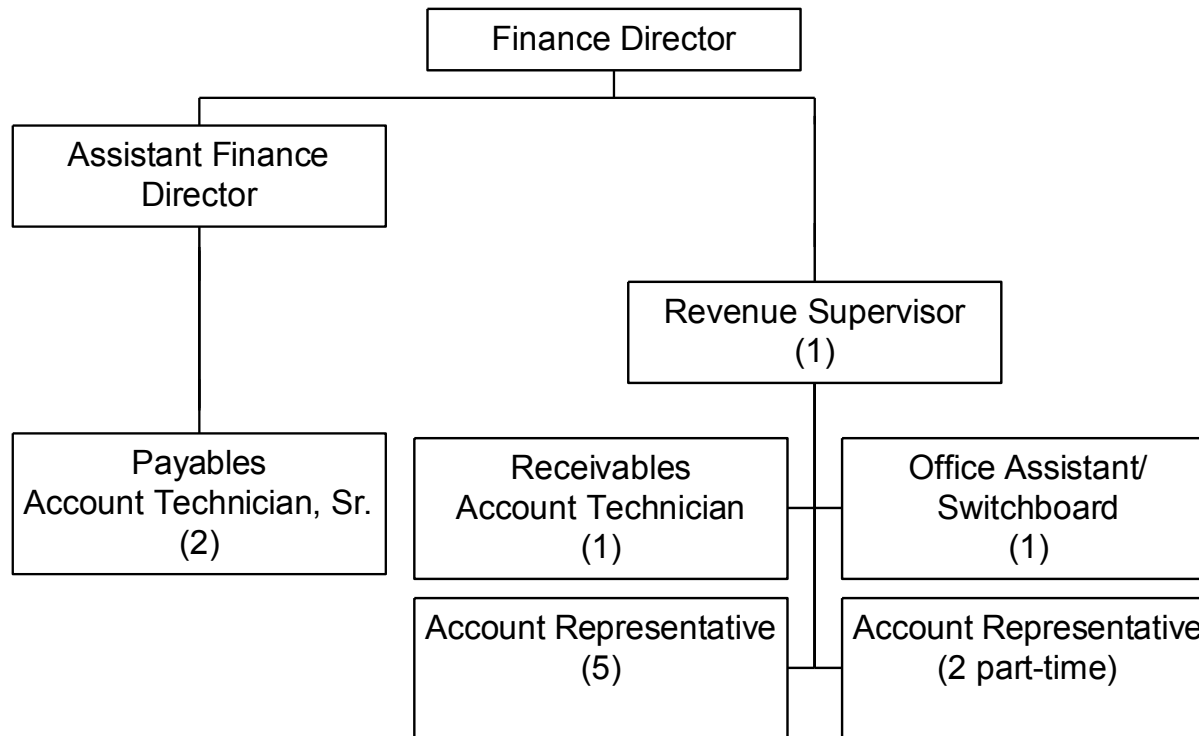
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Utility Statements	\$ 69,000
		Mailing of Cut-off Notices	15,300
		Mailing of Final Utility Bills	2,250
		Mailing of Miscellaneous Utility Items	450
		Total	\$ 87,000
4209	Educational Supplies	Governmental Accounting Standards Board Reference Manual	\$ 450
		Commerce Clearing House Reference Manual	150
		Total	\$ 600
4302	Office Equipment Repair	ITRON Maintenance per quarter 4 x \$1,750	\$ 7,000
		Other	1,000
		Total	\$ 8,000
4304	Other Equipment Repair	Water Meter Probe Reader	\$ 2,500
		Other	1,500
		Total	\$ 4,000
4415	Special Services	Other	\$ 600
4417	Printing	Other printed forms (cutoff notices, handouts, other forms)	\$ 6,000
4418	Contractual Services	Fee for Printing Utility Bills -- 12 cents x 16,000 x 12	\$ 23,040
		Website Monthly Fee -- \$350 x 12	4,200
		Website Fee -- 1 cent x 16,000 x 12	1,920
		Other	840
		Total	\$ 30,000
4419	Professional	GFOA Fee for Review of CAFR	\$ 580
		Other	420
		Total	\$ 1,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Finance

DIVISION:	<u>Accounting</u>	TOTAL COST:	<u>\$ 63,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-15-123-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Replace unit 123-002 and unit 123-007. Both are Ford Rangers with over 70,000 city miles. The third new vehicle will replace unit 123-235 a full-size pickup that will be transferred to the Parks Recreation Division. The current Parks Recreation pickup will be transferred to the Municipal Golf Course. The new vehicles will become a front line unit.			
PROJECT JUSTIFICATION: This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.			
IMPACT ON OPERATING BUDGET: This purchase will keep repairs and maintenance costs lower.			
DIVISION:	<u>Accounting</u>	TOTAL COST:	<u>\$ 48,510</u>
ACCOUNT DESCRIPTION:	<u>Radio Equipment</u>	ACCOUNT NUMBER:	<u>10-15-123-4606</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase ten (10) vehicle radios, four (4) handhelds and five (5) office base stations. These devices are used by the meter readers, utility servicers and utility billing office staff.			
PROJECT JUSTIFICATION: In preparation for the 911 Communications Center upgrade of the radio center and computer aided dispatch equipment, each City department will be mandated to upgrade to P25 radio standards. This standard is the national standard for narrow banding with the Federal Communications Commission (FCC). The approach to incorporate the funding for the mobile and portable radios into the annual budget is in conjunction with the proposed bonding for the 911 center.			

FINANCE DEPARTMENT TREASURY



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Department 15 - Finance							
Division 125 - Treasury							
41 Personnel Services							
4101	Salaries - Supervision	\$ 41,372	\$ 42,881	\$ 44,098	\$ 43,460	\$ 44,540	2.5%
4102	Salaries - Clerical	260,658	265,988	267,073	259,780	261,710	0.7%
4103	Salaries - Operational	45,492	46,134	48,241	73,410	74,550	1.6%
4104	Salaries - Overtime	6,462	5,895	7,332	4,740	4,740	0.0%
4106	FICA	19,807	20,111	20,579	23,650	23,910	1.1%
4107	Medicare	4,632	4,703	4,812	5,530	5,600	1.3%
4108	Life Insurance	649	625	605	590	590	0.0%
4109	Health Insurance	125,650	136,422	133,398	143,820	140,400	-2.4%
4110	Cancer Insurance	882	924	872	920	920	0.0%
4111	Workers Compensation	553	611	549	660	650	-1.5%
4112	Employee Assist. Prgm	168	182	170	210	210	0.0%
4115	Unemploy. Insurance	577	1,069	812	870	790	-9.2%
4116	Employee Pension	63,975	65,018	60,929	62,040	60,230	-2.9%
Personnel Services Total		570,877	590,563	589,470	619,680	618,840	-0.1%
42 Supplies							
4203	Office Supplies	6,633	7,607	12,325	12,440	7,800	-37.3%
4208	Postage	8,276	10,708	8,790	8,780	8,820	0.5%
4230	Over/Short Account	275	14	139	-	-	N/A
Supplies Total		15,184	18,329	21,254	21,220	16,620	-21.7%
43 Maintenance & Repairs							
4302	Office Equip. Repair	299	603	527	450	530	17.8%
4304	Other Equipment Repair	-	-	-	250	250	0.0%
Maintenance & Repairs Total		299	603	527	700	780	11.4%
44 Services							
4401	Telephone	3,841	4,118	2,956	4,100	3,000	-26.8%
4402	Medical Exams	-	348	-	-	-	N/A
4403	Assoc. Dues/Subscript.	-	27	306	200	390	95.0%
4405	Travel & Training	820	34	-	1,000	1,000	0.0%
4408	Legal Advertising	1,947	2,382	2,275	2,400	2,400	0.0%
4415	Special Services	3,347	3,110	3,754	3,200	3,500	9.4%
4417	Printing and Reprod.	1,874	1,734	2,250	3,360	2,400	-28.6%
4418	Contractual Services	1,497	5,750	898	-	-	N/A
4419	Professional Services	40,000	40,290	40,000	41,000	41,000	0.0%
4441	Bank Fees	176	-	-	50	-	-100.0%
4443	Debit Card -General	366	404	435	450	450	0.0%
4443-01	Debit Card - Utilities	11,730	16,048	18,229	19,000	19,000	0.0%
Services Total		65,598	74,245	71,103	74,760	73,140	-2.2%
46 Capital Outlay							
4602	Office Furniture	-	-	15,430	15,420	-	-100.0%
Capital Outlay Total		-	-	15,430	15,420	-	-100.0%
Total Treasury		\$ 651,958	\$ 683,740	\$ 697,784	\$ 731,780	\$ 709,380	-3.1%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Finance

DIVISION: Treasury

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of 11,500 Property Tax Bills	\$ 3,420
		Mailing of 7,000 Payable Checks per year	3,390
		Mailing of 3,000 Miscellaneous Collection Items	1,400
		Mailing of 1,500 Delinquent Property Tax Notices	450
		Other	160
		Total	\$ 8,820
4403	Association Dues and Subscrip	Online Subscription	\$ 390
4415	Special Services	Henderson County Clerk Filing Fees	\$ 2,900
		Other	600
		Total	\$ 3,500
4417	Printing and Reproduction	Mailing of Energy Saving Tips	\$ 900
		Tax Bills	860
		Copier count	350
		Other	290
		Total	\$ 2,400
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 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Division 599 - Transfers

47 Transfers

4701	Transfer to PWI	\$ 692,000	\$ 811,000	\$ 1,338,000	\$ 1,416,000	\$ 1,132,000	-20.1%
4702	To HART	695,000	640,000	715,000	470,000	840,000	78.7%
4707	To Construction	-	325,000	620,000	630,000	846,000	34.3%
4714	To Emerg. Commun.	219,000	300,000	318,000	1,057,000	1,097,000	3.8%
4716	To Police/Fire Pension	418,000	412,000	410,000	435,000	423,000	-2.8%
4717	To Civil Service Pension	212,000	192,000	177,000	182,000	187,000	2.7%
4719	To Cemetery	46,000	207,000	192,000	233,000	262,000	12.4%
4725	To Bond Fund	783,000	777,000	782,000	837,000	914,000	9.2%

Total Transfers		<u>\$ 3,065,000</u>	<u>\$ 3,664,000</u>	<u>\$ 4,552,000</u>	<u>\$ 5,260,000</u>	<u>\$ 5,701,000</u>	<u>8.4%</u>
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CITY OF HENDERSON, KY
CIVIL SERVICE PENSION FUND BUDGET
FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 10	\$ 4	\$ 3	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,154	2,227	2,359	2,500	2,500	0.0%
3723	Income Match Sanit.	2,154	2,227	2,359	2,500	2,500	0.0%
3724	Tax Revenue	193	183	172	-	-	N/A
3799	Unclassified	-	75	75	-	-	N/A
Other Revenue Total		4,511	4,716	4,968	5,000	5,000	0.0%

38 Transfer Miscellaneous

3851	Transfer from General	212,000	192,000	177,000	182,000	187,000	2.7%
Transfers Miscellaneous Total		212,000	192,000	177,000	182,000	187,000	2.7%

CIVIL SERVICE REVENUE TOTAL		<u>\$ 216,511</u>	<u>\$ 196,716</u>	<u>\$ 181,968</u>	<u>\$ 187,000</u>	<u>\$ 192,000</u>	<u>2.7%</u>
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EXPENSE

Services

4419	Professional Services	\$ 2,472	\$ 2,441	\$ 3,410	\$ 2,500	\$ 3,410	36.4%
Services Total		2,472	2,441	3,410	2,500	3,410	36.4%

45 Sundry Charge

4538	Pension Benefits	192,219	160,543	153,959	155,060	158,440	2.2%
4539	Widows Benefits	3,960	4,024	4,070	4,200	4,250	1.2%
4540	Funeral Expense	-	100	-	300	300	0.0%
4543	Health Insurance Benefit	21,827	17,185	20,516	24,940	25,600	2.6%
Sundry Charge Total		218,006	181,852	178,545	184,500	188,590	2.2%

CIVIL SERVICE EXPENSE TOTAL		<u>\$ 220,478</u>	<u>\$ 184,293</u>	<u>\$ 181,955</u>	<u>\$ 187,000</u>	<u>\$ 192,000</u>	<u>2.7%</u>
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CIVIL SERVICE NET		<u>\$ (3,967)</u>	<u>\$ 12,423</u>	<u>\$ 13</u>	<u>\$ -</u>	<u>\$ -</u>	
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CITY OF HENDERSON, KY
POLICE & FIRE PENSION FUND BUDGET
FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 7	\$ 5	\$ 2	\$ -	\$ -	N/A
3724	Tax Revenue	431	361	357	-	-	N/A
Other Revenue Total		438	366	359	-	-	N/A

38 Transfer Miscellaneous

3851	Transfer from General	418,000	412,000	410,000	435,000	423,000	-2.8%
Transfers Miscellaneous Total		418,000	412,000	410,000	435,000	423,000	-2.8%

POLICE & FIRE REVENUE TOTAL		<u>\$ 418,438</u>	<u>\$ 412,366</u>	<u>\$ 410,359</u>	<u>\$ 435,000</u>	<u>\$ 423,000</u>	<u>-2.8%</u>
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EXPENSE

Services

4419	Professional Services	\$ 2,782	\$ 2,782	\$ 3,720	\$ 2,800	\$ 3,750	33.9%
Services Total		2,782	2,782	3,720	2,800	3,750	33.9%

45 Sundry Charge

4538	Pension Benefits	232,752	236,474	240,259	244,200	248,350	1.7%
4539	Widows Benefits	145,022	142,241	115,290	143,250	119,180	-16.8%
4540	Funeral Expense	-	-	-	300	300	0.0%
4543	Health Insurance Benefit	37,834	37,747	50,500	44,450	51,420	15.7%
Sundry Charge Total		415,608	416,462	406,049	432,200	419,250	-3.0%

POLICE & FIRE EXPENSE TOTAL		<u>\$ 418,390</u>	<u>\$ 419,244</u>	<u>\$ 409,769</u>	<u>\$ 435,000</u>	<u>\$ 423,000</u>	<u>-2.8%</u>
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POLICE & FIRE NET		<u>\$ 48</u>	<u>\$ (6,878)</u>	<u>\$ 590</u>	<u>\$ -</u>	<u>\$ -</u>	
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CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 983	\$ 87	\$ 40	\$ -	\$ -	N/A
3724	Property Tax Revenue	242	207	125	-	-	N/A
3777-02	America Bond Subsidy	137,170	124,555	122,476	133,000	130,200	-2.1%
3797	HWU Contribution	528,780	732,462	846,393	805,000	907,800	12.8%
Other Revenue Total		667,175	857,311	969,034	938,000	1,038,000	11%

38 Transfer

3851	Transfer from General	783,000	777,000	782,000	837,000	914,000	9.2%
3860	Transfer from Constr.	935,398	1,362,280	1,365,470	1,365,000	1,703,000	24.8%
Transfer Total		1,718,398	2,139,280	2,147,470	2,202,000	2,617,000	18.8%

BOND FUND REVENUE TOTAL		\$ 2,385,573	\$ 2,996,591	\$ 3,116,504	\$ 3,140,000	\$ 3,655,000	16.4%
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EXPENSE

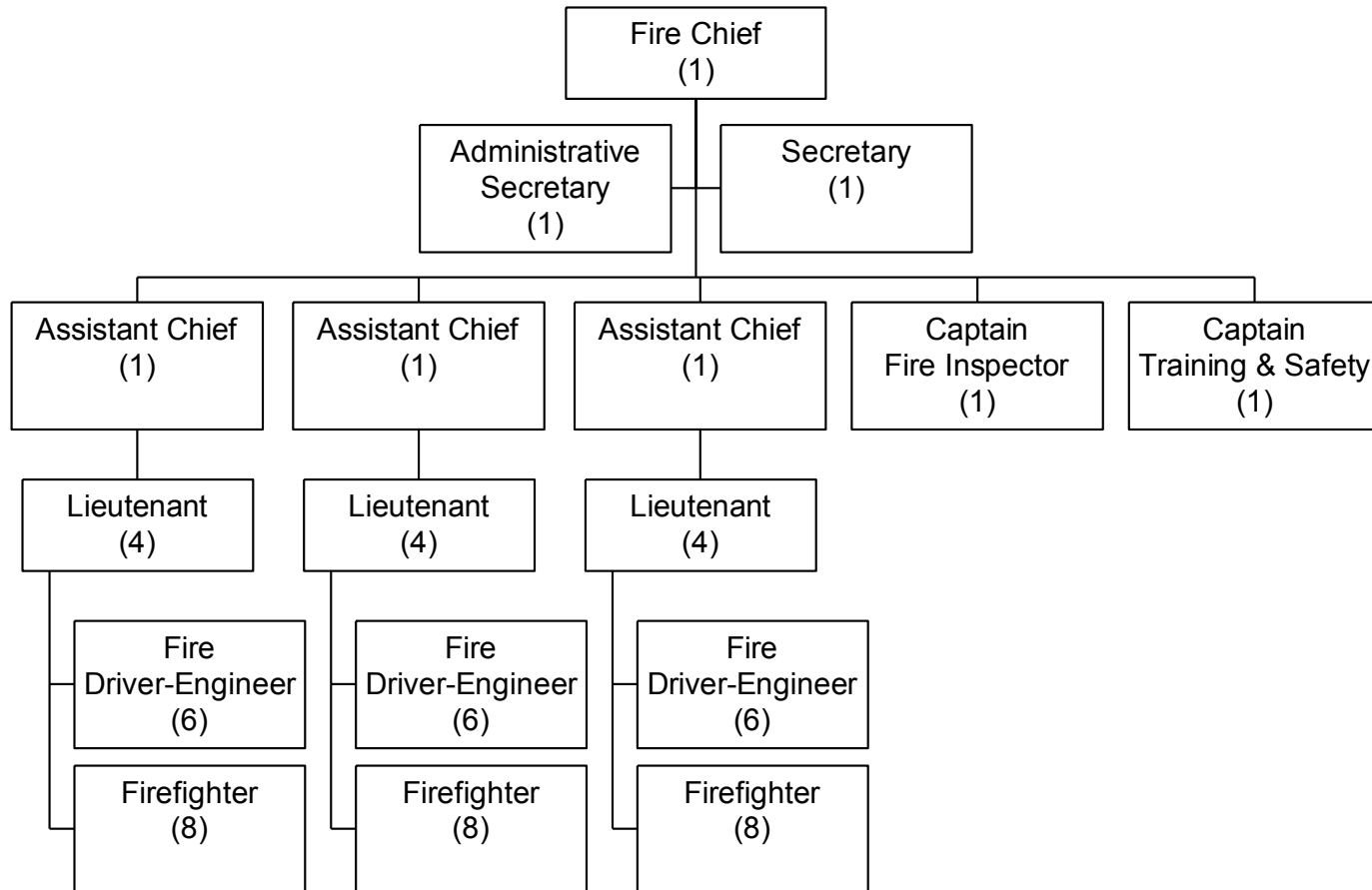
45 Sundry Charge

4502	Interest Series 2007	\$ 154,656	\$ 145,050	\$ 135,100	\$ 135,100	\$ 124,500	-7.8%
4502	Interest Series 2010A	391,915	386,630	380,200	380,200	372,300	-2.1%
4502	Interest Series 2010B	80,274	74,674	69,000	69,000	63,200	-8.4%
4502	Interest Series 2011A	61,989	61,266	60,400	60,400	59,000	-2.3%
4502	Interest Series 2012A	236,557	232,408	228,300	228,300	223,400	-2.1%
4502	Interest Series 2013A	-	202,713	206,300	206,300	198,200	-3.9%
4502	Interest Series 2014	-	-	126,508	150,700	212,800	41.2%
4502	Interest Series 2015	-	-	-	-	131,600	N/A
4580	Bonds Series 2007	265,000	275,000	285,000	285,000	300,000	5.3%
4582	Bonds Series 2010A	420,000	425,000	430,000	430,000	435,000	1.2%
4582	Bonds Series 2010B	275,000	285,000	285,000	285,000	295,000	3.5%
4584	Bonds Series 2011A	85,000	85,000	85,000	85,000	85,000	0.0%
4585	Bonds Series 2012A	415,000	415,000	420,000	420,000	425,000	1.2%
4586	Bonds Series 2013A	-	410,000	405,000	405,000	410,000	1.2%
4587	Bonds Series 2014	-	-	-	-	320,000	N/A
Sundry Charge Total		2,385,391	2,997,741	3,115,808	3,140,000	3,655,000	16.4%

BOND FUND EXPENSE TOTAL		\$ 2,385,391	\$ 2,997,741	\$ 3,115,808	\$ 3,140,000	\$ 3,655,000	16.4%
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BOND FUND NET		\$ 182	\$ (1,150)	\$ 696	\$ -	\$ -	-
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FIRE DEPARTMENT



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Department 20 - Fire
Division 232 - Fire

41 Personnel Services

4101	Salaries - Supervision	\$ 72,743	\$ 74,762	\$ 72,291	\$ 77,040	\$ 78,880	2.4%
4102	Salaries - Clerical	78,308	80,395	77,761	82,760	84,660	2.3%
4103	Salaries - Operational	1,755,012	1,708,014	1,716,250	1,882,040	1,874,340	-0.4%
4104	Salaries - Overtime	983,413	1,060,607	1,100,368	1,052,640	1,079,450	2.5%
4106	FICA	4,368	4,509	4,395	5,140	5,250	2.1%
4107	Medicare	37,219	37,747	38,476	44,870	45,210	0.8%
4108	Life Insurance	4,096	3,440	3,089	3,720	3,720	0.0%
4109	Health Insurance	762,084	772,394	733,357	914,500	892,800	-2.4%
4110	Cancer Insurance	5,542	5,400	4,838	5,850	5,850	0.0%
4111	Workers Compensation	73,880	81,615	70,160	85,340	86,470	1.3%
4112	Employee Assist. Prgm	1,051	1,030	923	1,110	1,110	0.0%
4115	Unemployment Ins.	4,731	8,493	7,152	9,310	8,470	-9.0%
4116	Employee Pension	15,265	15,216	13,739	14,630	14,450	-1.2%
4119	Police & Fire Pension	1,054,806	1,011,631	984,658	1,033,320	999,270	-3.3%
Personnel Services Total		4,852,518	4,865,253	4,827,457	5,212,270	5,179,930	-0.6%

42 Supplies

4201	Fuel	43,929	40,158	37,366	44,390	41,110	-7.4%
4202	Minor Tools	14,034	17,705	19,100	20,000	20,000	0.0%
4203	Office Supplies	6,784	5,026	5,984	6,000	6,500	8.3%
4204	Cleaning Supplies	8,217	8,214	7,506	8,000	8,000	0.0%
4205	Medical & Drug Supply	4,830	5,442	5,006	5,500	5,500	0.0%
4207	Clothing Supplies	50,985	53,600	58,267	59,000	71,000	20.3%
4208	Postage	226	351	502	550	550	0.0%
4209	Educational Supplies	2,750	2,583	2,509	3,000	3,000	0.0%
4211	Periodicals & Supple.	1,201	1,511	1,420	1,450	1,450	0.0%
4212	Mechanical Supplies	917	1,737	1,701	2,000	2,000	0.0%
4214	Chemical Supplies	1,545	745	2,610	2,000	2,400	20.0%
4228	Dive Rescue	-	5,900	3,950	4,000	4,500	12.5%
4229	Miscellaneous Supplies	1,257	1,143	1,150	1,200	1,200	0.0%
Supplies Total		136,675	144,115	147,071	157,090	167,210	6.4%

43 Maintenance & Repairs

4301	Vehicle Repair	55,082	85,592	83,990	70,000	66,000	-5.7%
4302	Office Equip. Repair	679	1,037	901	1,000	1,000	0.0%
4303	Instr. & Appar. Repair	5,418	6,677	127,725	127,200	9,700	-92.4%
4304	Other Equipment Repair	6,713	4,993	7,005	9,000	9,000	0.0%
4305	Heating / A.C. Repair	1,004	1,896	2,495	4,000	4,000	0.0%
4306	Building Repair & Maint.	28,584	32,031	37,897	38,000	36,000	-5.3%
4307	Other Structures Repair	619	645	1,456	1,500	1,500	0.0%
4308	Machines Tools Repair	6,648	5,666	4,831	7,000	7,000	0.0%
4309	Radios Repair	20,277	7,832	7,502	11,000	11,000	0.0%
4312	Walks, Drives, Fences	462	1,069	851	1,000	1,000	0.0%
Maintenance & Repairs Total		125,486	147,438	274,653	269,700	146,200	-45.8%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 232 - Fire (continued)							
44 Services							
4401	Telephone	\$ 9,992	\$ 15,068	\$ 12,497	\$ 11,000	\$ 12,500	13.6%
4403	Assoc. Dues/Subscript.	1,137	579	1,250	1,350	1,350	0.0%
4405	Travel & Training	16,922	1,199	23,000	26,600	23,200	-12.8%
4408	Legal Advertising	-	20,436	-	-	-	N/A
4409	Electric-Purchased	52	697	668	650	650	0.0%
4414	Clothing / Cleaning	8,448	8,581	6,500	8,600	8,600	0.0%
4415	Special Services	3,077	8,001	5,300	6,300	6,700	6.3%
4417	Printing and Reprod.	3	2	-	-	-	N/A
4418	Contractual Services	840	980	980	910	910	0.0%
4419	Professional Services	2,500	-	5,000	5,000	5,000	0.0%
Services Total		42,971	55,543	55,195	60,410	58,910	-2.5%
46 Capital Outlay							
4601	Motor Vehicles	26,682	18,240	423,985	425,000	-	-100.0%
4605	Machinery & Tools	-	9,070	115,400	117,500	-	-100.0%
4606	Radio Equipment	-	-	-	-	210,150	N/A
4607	Data Processing Equip.	33,760	-	-	-	-	N/A
4608	Instrument/Apparatus	23,510	-	-	-	10,500	N/A
Capital Outlay Total		83,952	27,310	539,385	542,500	220,650	-59.3%
Total Fire		\$ 5,241,602	\$ 5,239,659	\$ 5,843,761	\$ 6,241,970	\$ 5,772,900	-7.5%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Fire **DIVISION:** Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Fire Hose	\$ 6,000
		Ventilation Fans	5,000
		Nozzles	2,500
		Other	6,500
		Total	\$ 20,000
4203	Office Supplies	Firehouse Upgrades and Support	\$ 3,000
		Copy Paper	1,500
		Ink Supplies	1,500
		Other	500
		Total	\$ 6,500
4205	Medical & Drug Supplies	Nitrile Gloves	\$ 3,000
		Fit Testing	600
		First Aid Equipment	400
		Defibrillator Pads	800
		Fire Station First Aid Supplies	400
		Other	300
		Total	\$ 5,500
4207	Clothing Supplies	Uniforms	\$ 28,805
		Bunker Coats	14,105
		Reflective Jackets	12,000
		Bunker Pants	11,180
		Firefighting Gloves	1,560
		Helmets	2,475
		Nomex hoods	875
		Total	\$ 71,000

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Fire **DIVISION:** Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4209	Educational Supplies	Firefighting Essentials Manuals	\$ 1,500
		Fire Prevention Materials	\$ 400
		EMT Manuals	400
		Fire Officer's Manuals	400
		Other	300
		Total	\$ 3,000
4211	Periodicals and Supplements	NFPA	\$ 1,200
		Fire House Subscription	110
		Fire Rescue Subscription	50
		Other	90
		Total	\$ 1,450
4212	Mechanical Supplies	SCBA Batteries	\$ 1,000
		Thermal Imager Batteries	800
		Other	200
		Total	\$ 2,000
4214	Chemical Supplies	Firefighting Foam	\$ 800
		Service Fire Extinguishers	600
		Station #3 Kitchen Hood System Service	600
		Other	400
		Total	\$ 2,400
4229	Miscellaneous Supplies	Water & Gatorade for Trucks	\$ 300
		Miscellaneous Kitchen and Station Supplies	900
		Total	\$ 1,200

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Fire **DIVISION:** Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4303	Instrument & Apparatus Repair	SCBA Flow Test	\$ 2,700
		NFPA Maintenance and Testing of Compressor/Cascade System	1,600
		Breathing Air compressor Maintenance	1,500
		Thermal Imager Testing	1,000
		FIT Testing	900
		Sensit Monitors and Testing	500
		Extrication Tool Maintenance	500
		Other	1,000
		Total	\$ 9,700
4304	Other Equipment Repair	Emergency Warning Siren Maintenance	\$ 9,000
4307	Other Structure Repairs	Maintenance of Repeater Generators	\$ 650
		Hydrant maintenance	350
		Other	500
		Total	\$ 1,500
4308	Machine Tool Repairs	Exercise Equipment Repair	\$ 3,000
		Propane for Stations	2,000
		Oil Dry	750
		Other	1,250
		Total	\$ 7,000
4312	Walks Drive & Fences	Landscaping	\$ 500
		Fertilizer and Weed Killer	250
		Other	250
		Total	\$ 1,000

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Fire **DIVISION:** Fire

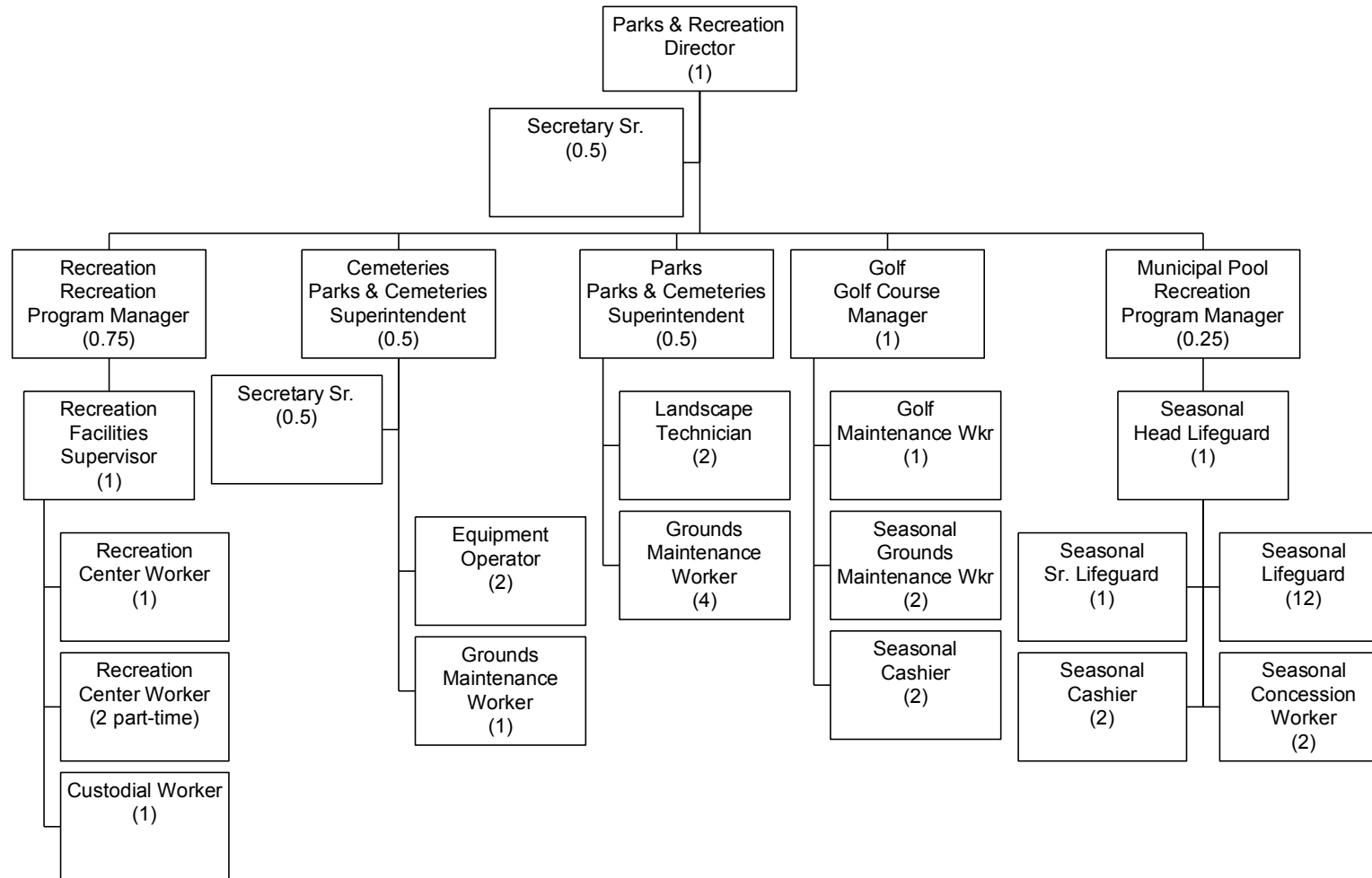
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Promotional Exam and Exam Grading	\$ 2,200
		Entrance Exam and Exam Grading	1,200
		Psychological Testing	1,000
		Christmas Hams & Turkeys	600
		Hosting Association Dinners (GRFF, Chief's Association)	600
		Advertising	400
		Other	700
		Total	\$ 6,700
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 2016**

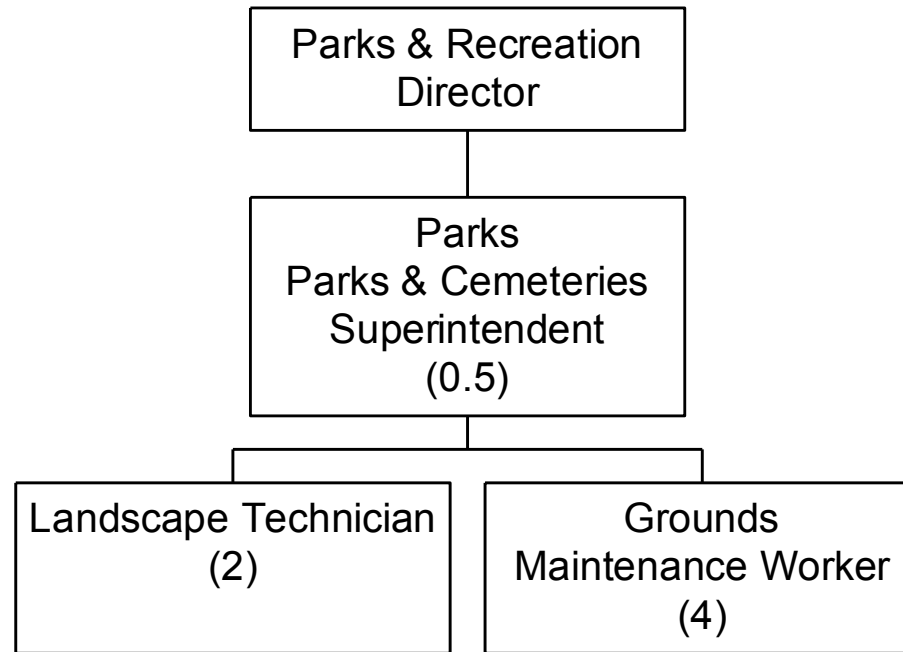
DEPARTMENT: Fire

DIVISION:	<u>Fire</u>	TOTAL COST:	<u>\$ 210,150</u>
ACCOUNT DESCRIPTION:	<u>Radio Equipment</u>	ACCOUNT NUMBER:	<u>10-20-232-4606</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase new vehicle radios, handhelds and base stations.			
PROJECT JUSTIFICATION: In preparation for the 911 Communications Center upgrade of the radio center and computer aided dispatch equipment, each City department will be mandated to upgrade to P25 radio standards. This standard is the national standard for narrow banding with the Federal Communications Commission (FCC). The approach to incorporate the funding for the mobile and portable radios into the annual budget is in conjunction with the proposed bonding for the 911 center.			
DIVISION:			
	<u>Fire</u>	TOTAL COST:	<u>\$ 10,500</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>10-20-232-4605</u>
DESCRIPTION OF ITEM OR PROJECT: Thermal Imaging Camera			
PROJECT JUSTIFICATION: Continue the replacement program of purchasing a new camera every three years. This will ensure quality and newest technology.			
IMPACT ON OPERATING BUDGET: Other than the actual purchase, there will not be a positive or negative impact to the operating budget.			

PARKS & RECREATION DEPARTMENT



PARKS & RECREATION DEPARTMENT
PARKS



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 451 - Parks

41 Personnel Services

4101	Salaries - Supervision	\$ 26,312	\$ 27,288	\$ 28,014	\$ 28,060	\$ 28,620	2.0%
4103	Salaries - Operational	161,567	168,254	168,363	171,330	174,330	1.8%
4104	Salaries - Overtime	13,789	17,858	15,221	12,500	12,750	2.0%
4106	FICA	11,455	12,076	12,102	13,140	13,380	1.8%
4107	Medicare	2,679	2,824	2,830	3,080	3,130	1.6%
4108	Life Insurance	433	379	342	390	390	0.0%
4109	Health Insurance	85,925	89,782	84,747	95,880	93,600	-2.4%
4110	Cancer Insurance	601	612	570	620	620	0.0%
4111	Workers Compensation	6,572	7,528	5,215	6,570	6,700	2.0%
4112	Employee Assist. Prgm	113	115	112	120	120	0.0%
4115	Unemploy. Insurance	276	542	418	490	450	-8.2%
4116	Employee Pension	39,303	40,250	37,390	37,450	36,800	-1.7%
Personnel Services Total		349,025	367,508	355,324	369,630	370,890	0.3%

42 Supplies

4201	Fuel	15,597	14,455	13,588	15,710	14,950	-4.8%
4202	Minor Tools	179	1,582	1,004	700	4,480	540.0%
4203	Office Supplies	62	49	25	40	30	-25.0%
4204	Cleaning Supplies	1,356	1,533	1,824	1,300	1,400	7.7%
4205	Medical & Drug Supply	57	345	300	100	300	200.0%
4206	Botanical Supplies	8,059	5,433	5,500	7,150	7,000	-2.1%
4207	Clothing Supplies	3,121	3,288	3,300	3,300	3,300	0.0%
4208	Postage	28	84	55	30	30	0.0%
4214	Chemical Supplies	6,078	1,525	2,000	4,800	4,800	0.0%
Supplies Total		34,537	28,294	27,596	33,130	36,290	9.5%

43 Maintenance & Repairs

4301	Vehicle Repair	7,020	8,356	7,114	7,000	6,750	-3.6%
4304	Other Equipment Repair	11,282	4	9,010	10,300	9,650	-6.3%
4305	Heating / A.C. Repair	-	7,346	-	-	-	N/A
4306	Building Repair & Maint.	8,714	6,526	10,025	12,350	12,000	-2.8%
4307	Other Structures Repair	60,335	77,129	25,010	25,500	29,800	16.9%
4309	Radio Repair	612	1,224	1,205	1,230	1,230	0.0%
4312	Walks Drives Fences	2,735	105,500	129,000	134,500	55,000	-59.1%
4313	Recreational Equipment	29,252	11,813	3,000	12,600	2,500	-80.2%
4314	Pumps & Motors	-	80	-	650	400	-38.5%
Maintenance & Repairs Total		119,950	217,978	184,364	204,130	117,330	-42.5%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 451 - Parks (continued)							
44 Services							
4401	Telephone	\$ 695	\$ 767	\$ 1,289	\$ 500	\$ 1,500	200.0%
4403	Assoc. Dues/Subscript.	20	20	210	400	250	-37.5%
4405	Travel & Training	535	436	240	1,000	1,050	5.0%
4408	Legal Advertising	38	-	-	-	-	N/A
4414	Clothing / Cleaning	625	648	640	650	650	0.0%
4415	Special Services	3,070	2,020	1,005	3,670	3,200	-12.8%
4418	Contractual Services	58,955	109,157	124,904	125,030	132,060	5.6%
4419	Professional Services	10,841	11,874	-	-	-	N/A
4424	Equipment Rental	1,148	466	600	1,500	1,000	-33.3%
Services Total		75,927	125,388	128,888	132,750	139,710	5.2%
46 Capital Outlay							
4605	Machinery & Tools	10,944	-	8,776	10,630	-	-100.0%
4611	Walks, Drives, Fences			4,990	5,000	-	-100.0%
4628	Park Improve. / Trees	-	22,802	109,536	187,000	215,000	15.0%
Capital Outlay Total		10,944	22,802	123,302	202,630	215,000	6.1%
Total Parks		\$ 590,383	\$ 761,970	\$ 819,474	\$ 942,270	\$ 879,220	-6.7%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Parks & Recreation

DIVISION: Parks

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Rear Tine Tiller	\$ 2,480
		Yard Vac	2,000
		Total	\$ 4,480
4304	Other Equipment Repair	14 Trash Can Lids	\$ 1,400
		10 New Bar-b-que grills	750
		Other miscellaneous repairs	7,500
		Total	\$ 9,650
4306	Building Maintenance	Sound Dampening Panels for the Denton Shelter	\$ 3,300
		Install Timed Locks at Depot Restrooms	1,700
		Other Maintenance Repairs	7,000
		Total	\$ 12,000
4307	Other Structures	Repair and reline the basketball court at Handy Park	\$ 10,000
		Adaptive Swing set	8,800
		Dog Park Water Fountain and Obstacles	6,000
		Community Park Shelter Repair	5,000
		Total	\$ 29,800
4312	Walks and Drives	Repave Drive in Hayes Park	\$ 40,000
		Repave 1/2 of the Riverwalk in Atkinson Park	15,000
			\$ 55,000
4403	Association Dues and Subscrip	Provide Forestry Resource Materials	\$ 250
4415	Special Services	Move Bleachers	\$ 200
		Other	3,000
		Total	\$ 3,200
4418	Contractual Services	Mowing Park Properties	\$ 86,720
		Mowing Other Properties (Not Parks)	18,240
		Tree Removal/Trimming	12,000
		Bush hog/Mulching	8,300
		Emerald Ash Bore Treatments	2,500
		Inspection Reports	1,000
		Chemical Lawn Care City Building	300
		Other	3,000
		Total	\$ 132,060

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Parks & Recreation

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

DESCRIPTION OF ITEM OR PROJECT:
New playground equipment for Central Park.

PROJECT JUSTIFICATION:
The playground equipment will be designed for special needs children.

IMPACT ON OPERATING BUDGET:

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

DESCRIPTION OF ITEM OR PROJECT:
New playground equipment for Newman Park.

PROJECT JUSTIFICATION:
The playground equipment will be designed for special needs children.

IMPACT ON OPERATING BUDGET:

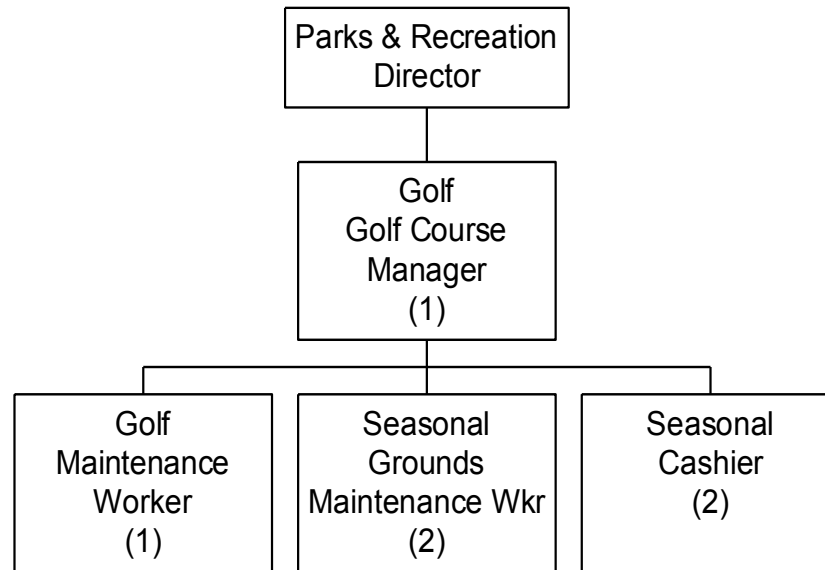
**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Parks & Recreation

DIVISION:	<u>Parks</u>	TOTAL COST:	<u>\$ 115,000</u>
ACCOUNT DESCRIPTION:	<u>Park Improvement</u>	ACCOUNT NUMBER:	<u>10-35-451-4628</u>
DESCRIPTION OF ITEM OR PROJECT: Development of the East Side Park at the corner of Letcher and Helm Streets. Project was started in fiscal 2014.			
PROJECT JUSTIFICATION: Part of the East End Enhancement Program.			
IMPACT ON OPERATING BUDGET: This park will be added to the list of parks that have to be mowed, insured, and maintained.			
DIVISION:	<u> </u>	TOTAL COST:	<u> </u>
ACCOUNT DESCRIPTION:	<u> </u>	ACCOUNT NUMBER:	<u> </u>
DESCRIPTION OF ITEM OR PROJECT:			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

PARKS & RECREATION DEPARTMENT

GOLF



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 452 - Golf

41 Personnel Services

4101	Salaries - Supervision	\$ -	\$ 6,990	\$ 36,934	\$ 36,860	\$ 38,280	3.9%
4103	Salaries - Operational	33,170	34,355	35,014	34,910	35,610	2.0%
4104	Salaries - Overtime	1,683	4,443	2,440	2,810	2,810	0.0%
4105	Salaries - Other	22,241	25,190	36,039	50,800	-	-100.0%
4106	FICA	3,315	4,134	6,469	5,490	4,760	-13.3%
4107	Medicare	775	967	1,513	1,290	1,120	-13.2%
4108	Life Insurance	70	68	118	60	120	100.0%
4109	Health Insurance	13,450	15,158	29,112	14,750	28,800	95.3%
4110	Cancer Insurance	94	107	187	100	190	90.0%
4111	Workers Compensation	781	804	833	1,040	1,170	12.5%
4112	Employee Assist. Prgm	18	22	35	20	40	100.0%
4115	Unemploy. Insurance	91	200	274	210	160	-23.8%
4116	Employee Pension	6,524	8,385	12,959	6,670	13,090	96.3%
Personnel Services Total		82,212	100,823	161,927	155,010	126,150	-18.6%

42 Supplies

4201	Fuel	5,278	5,080	4,741	5,780	5,220	-9.7%
4202	Minor Tools	254	1,061	348	350	350	0.0%
4203	Office Supplies	-	1,219	880	950	950	0.0%
4204	Cleaning Supplies	184	281	325	350	350	0.0%
4205	Medical & Drug Supply	8	69	107	40	100	150.0%
4206	Botanical Supplies	3,779	6,454	5,421	3,500	4,500	28.6%
4207	Clothing Supplies	679	749	1,004	1,500	1,100	-26.7%
4208	Postage	4	-	29	50	50	0.0%
4214	Chemical Supplies	14,566	11,797	11,024	15,600	14,000	-10.3%
4222	Concessions	-	1,781	4,997	-	7,000	N/A
Supplies Total		24,752	28,491	28,876	28,120	33,620	19.6%

43 Maintenance & Repairs

4301	Vehicle Repair	468	1,750	1,315	500	500	0.0%
4304	Other Equipment Repair	8,497	20,240	8,429	8,700	10,500	20.7%
4306	Building Repair & Maint.	2,358	3,708	3,487	2,500	5,000	100.0%
4307	Other Structures Repair	6,244	3,322	3,634	6,600	3,500	-47.0%
4313	Recreational Equipment	2,177	1,277	1,624	3,000	3,000	0.0%
Maintenance & Repairs Total		19,744	30,297	18,489	21,300	22,500	5.6%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 452 - Golf (continued)							
44 Services							
4401	Telephone	\$ 339	\$ 352	\$ 225	\$ 350	\$ 350	0.0%
4403	Assoc. Dues/Subscript.	-	-	210	450	450	0.0%
4405	Travel & Training	144	119	400	600	1,050	75.0%
4414	Clothing / Cleaning	100	103	96	100	100	0.0%
4415	Special Services	1,695	2,117	515	130	500	284.6%
4417	Printing and Reprod.	135	1,089	195	600	800	33.3%
4418	Contractual Services	1,158	1,128	19,750	8,280	61,100	637.9%
4419	Professional Services	16,667	12,500	-	-	-	N/A
4424	Equipment Rental	1,361	55	490	1,450	1,000	-31.0%
Services Total		21,599	17,463	21,881	11,960	65,350	446.4%
46 Capital Outlay							
4605	Machinery & Tools	25,553	-	-	-	6,000	N/A
4617	Buildings	-	-	21,725	22,000	-	-100.0%
Capital Outlay Total		25,553	-	21,725	22,000	6,000	-72.7%
Total Golf		\$ 173,860	\$ 177,074	\$ 252,898	\$ 238,390	\$ 253,620	6.4%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Parks & Recreation

DIVISION: Golf

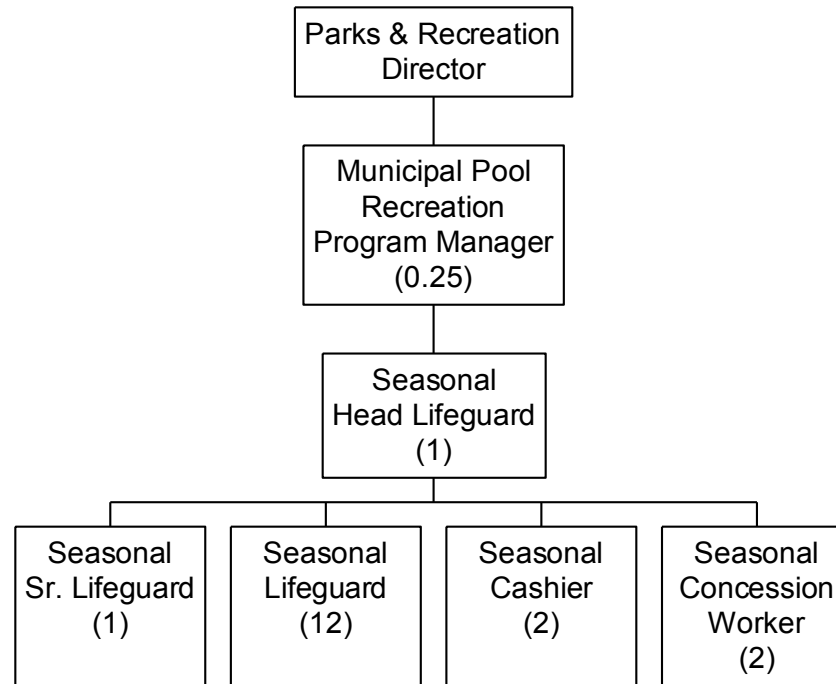
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4304	Other Equipment	Mower Repairs	\$ 5,000
		Blade Sharpening	2,000
		Misc. Equipment Repair	3,500
		Total	\$ 10,500
4306	Building Repair and Maint.	Clubhouse Carpet	\$ 2,500
		Miscellaneous Repairs	2,500
		Total	\$ 5,000
4307	Other Structure Repair and Maint.	Replace Bollards	\$ 2,500
		Miscellaneous Repairs	1,000
		Total	\$ 3,500
4403	Association Dues	National Golf Foundation	\$ 300
		KGA-PGA	150
		Total	\$ 450
4415	Special Services	Miscellaneous	\$ 500
4418	Contractual Services	Temporary Employees	\$ 54,000
		Tree Removal/Trimming	4,000
		Greens Maintenance	2,500
		HMP&L Internet	600
		Total	\$ 61,100

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Parks & Recreation

DIVISION:	<u>Golf</u>	TOTAL COST:	<u>\$ 6,000</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>10-35-452-4605</u>
DESCRIPTION OF ITEM OR PROJECT: Start a replace program to update the golf carts. Many in the current fleet are over 20 years old and require a lot of maintenance.			
PROJECT JUSTIFICATION: This will keep the City current with the new replacement plan. This keeps operating costs low because older, high mileage carts are rotated out.			
IMPACT ON OPERATING BUDGET: This purchase will keep repairs and maintenance costs lower.			
DIVISION:	<u> </u>	TOTAL COST:	<u> </u>
ACCOUNT DESCRIPTION:	<u> </u>	ACCOUNT NUMBER:	<u> </u>
DESCRIPTION OF ITEM OR PROJECT: 			
PROJECT JUSTIFICATION: 			
IMPACT ON OPERATING BUDGET: 			

PARKS & RECREATION DEPARTMENT MUNICIPAL POOL



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

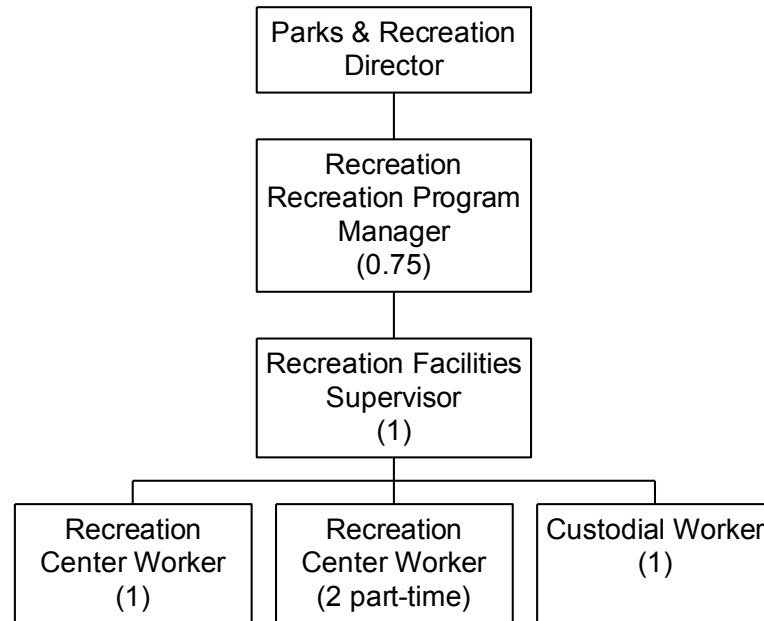
Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 454 - Municipal Pool							
41 Personnel Services							
4101	Salaries - Supervision	\$ 14,282	\$ 14,904	\$ 15,184	\$ 15,120	\$ 15,500	2.5%
4104	Salaries - Overtime	1,529	563	137	1,650	1,650	0.0%
4105	Salaries - Other	46,505	44,167	52,004	55,370	55,370	0.0%
4106	FICA	3,810	3,642	4,301	4,480	4,500	0.4%
4107	Medicare	891	852	899	1,050	1,060	1.0%
4108	Life Insurance	17	15	14	20	20	0.0%
4109	Health Insurance	3,363	3,498	3,639	3,690	3,600	-2.4%
4110	Cancer Insurance	24	24	24	30	30	0.0%
4111	Workers Compensation	1,672	1,761	1,353	2,270	2,280	0.4%
4112	Employee Assist. Prgm	4	4	5	10	10	0.0%
4115	Unemploy. Insurance	76	129	130	170	150	-11.8%
4116	Employee Pension	2,790	2,811	2,682	2,970	2,930	-1.3%
Personnel Services Total		74,963	72,370	80,372	86,830	87,100	0.3%
42 Supplies							
4202	Minor Tools	114	26	69	120	100	-16.7%
4203	Office Supplies	39	126	328	130	150	15.4%
4204	Cleaning Supplies	474	378	74	550	550	0.0%
4205	Medical & Drug Supply	370	210	-	350	350	0.0%
4207	Clothing Supplies	799	886	-	1,200	1,200	0.0%
4208	Postage	12	6	-	20	20	0.0%
4209	Educational Supplies	-	-	-	150	150	0.0%
4214	Chemical Supplies	8,060	9,408	7,300	9,300	9,000	-3.2%
4221	Athletic Recreat. Supply	81	110	75	120	100	-16.7%
4222	Concessions	5,990	5,303	6,029	7,500	7,000	-6.7%
Supplies Total		15,939	16,453	13,875	19,440	18,620	-4.2%
43 Maintenance & Repairs							
4303	Instr. & Appar. Repair	471	8,109	-	1,500	5,500	266.7%
4304	Other Equipment Repair	3,664	8,667	4,667	8,500	8,000	-5.9%
4306	Building Repair & Maint.	1,079	7,349	887	2,000	2,000	0.0%
4307	Other Structures Repair	12,159	1,925	3,397	3,500	43,000	1128.6%
4314	Pumps & Motors	808	3,570	3,345	3,200	3,000	-6.3%
Maintenance & Repairs Total		18,181	29,620	12,296	18,700	61,500	228.9%
44 Services							
4401	Telephone	142	146	144	220	220	0.0%
4405	Travel & Training	-	-	-	-	1,440	N/A
4415	Special Services	696	1,071	696	750	750	0.0%
4417	Printing and Reproduct.	-	36	-	-	100	N/A
Services Total		838	1,253	840	970	2,510	158.8%
Total Municipal Pool		\$ 109,921	\$ 119,696	\$ 107,383	\$ 125,940	\$ 169,730	34.8%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4303	Inst & Appar Repair	Misc. Facility Maintenance Repairs and Preventative Maintenance	\$ 5,500
4304	Other Equipment	Misc. Maintenance Supplies	\$ 8,000
4307	Other Structure Repair	Repainting of Pool and Water Slide	\$ 40,000
		Misc. Other Structure Repairs	3,000
		Total	\$ 43,000
4415	Special Services	Permits for Atkinson Park Swimming Pools	\$ 440
		Permit for Downtown Water Feature	180
		Waterslide Permit	80
		Permit for Concessions at Atkinson Pool Complex	50
		Total	\$ 750

PARKS & RECREATION DEPARTMENT RECREATION



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 456 - Recreation

41 Personnel Services

4101	Salaries - Supervision	\$ 154,737	\$ 146,265	\$ 148,415	\$ 148,410	\$ 151,660	2.2%
4102	Salaries - Clerical	17,605	18,152	18,663	18,680	18,960	1.5%
4103	Salaries - Operational	69,093	78,567	78,456	82,200	83,230	1.3%
4104	Salaries - Overtime	1,280	1,357	1,183	910	940	3.3%
4106	FICA	14,140	14,260	14,227	15,520	15,800	1.8%
4107	Medicare	3,307	3,335	3,326	3,630	3,700	1.9%
4108	Life Insurance	400	413	430	320	320	0.0%
4109	Health Insurance	64,663	67,628	76,421	77,440	75,600	-2.4%
4110	Cancer Insurance	412	411	443	500	500	0.0%
4111	Workers Compensation	4,725	5,953	4,087	5,370	5,470	1.9%
4112	Employee Assist. Prgm	122	124	128	100	100	0.0%
4115	Unemploy. Insurance	433	806	634	570	520	-8.8%
4116	Employee Pension	42,056	38,924	38,776	38,680	38,110	-1.5%
Personnel Services Total		372,973	376,195	385,189	392,330	394,910	0.7%

42 Supplies

4201	Fuel	1,194	1,092	1,307	1,140	1,440	26.3%
4202	Minor Tools	-	44	72	50	50	0.0%
4203	Office Supplies	1,342	2,914	1,670	1,700	1,700	0.0%
4204	Cleaning Supplies	286	246	388	400	400	0.0%
4205	Medical & Drug Supply	-	-	-	50	50	0.0%
4206	Botanical Supplies	30	-	-	80	80	0.0%
4207	Clothing Supplies	356	613	-	620	620	0.0%
4208	Postage	331	216	101	400	400	0.0%
4209	Educational Supplies	84	-	-	100	100	0.0%
4211	Periodicals & Supple.	20	20	-	30	30	0.0%
4221	Athletic Recreat. Supply	7,817	9,158	7,697	8,950	9,000	0.6%
4222	Concessions	1,961	931	695	3,000	-	-100.0%
Supplies Total		13,421	15,234	11,930	16,520	13,870	-16.0%

43 Maintenance & Repairs

4301	Vehicle Repair	399	586	740	550	500	-9.1%
4302	Office Equip. Repair	39	53	25	250	250	0.0%
4304	Other Equipment Repair	525	726	539	600	2,600	333.3%
4305	Heating / A.C. Repair	18	-	-	-	-	N/A
4306	Building Repair & Maint.	3,292	9,866	3,003	6,000	17,300	188.3%
4307	Other Structures Repair	7,013	974	1,224	5,000	5,000	0.0%
4313	Recreational Equipment	-	5,518	6,618	7,600	600	-92.1%
Maintenance & Repairs Total		11,286	17,723	12,149	20,000	26,250	31.3%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 456 - Recreation (continued)							
44 Services							
4401	Telephone	\$ 1,632	\$ 1,753	\$ 954	\$ 1,630	\$ 1,630	0.0%
4403	Assoc. Dues/Subscript.	535	371	556	950	950	0.0%
4405	Travel & Training	809	986	878	3,500	2,760	-21.1%
4408	Legal Advertising	-	691	-	-	-	N/A
4414	Clothing / Cleaning	100	104	93	100	100	0.0%
4415	Special Services	146	1,257	174	20	20	0.0%
4417	Printing and Reprod.	222	473	744	550	550	0.0%
4418	Contractual Services	-	-	-	450	450	0.0%
4419	Henderson Girl's Softball	4,000	4,000	4,000	4,000	4,000	0.0%
4419	Henderson PMCA	4,000	4,000	4,000	4,000	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%
Services Total		19,444	21,635	19,399	23,200	22,460	-3.2%
46 Capital Outlay							
4601	Motor Vehicles	-	-	17,350	32,000	-	-100.0%
4607	Data Processing Equip.	-	-	5,325	5,500	-	-100.0%
Capital Outlay Total		-	-	22,675	37,500	-	-100.0%
Total Recreation		\$ 417,124	\$ 430,787	\$ 451,342	\$ 489,550	\$ 457,490	-6.5%

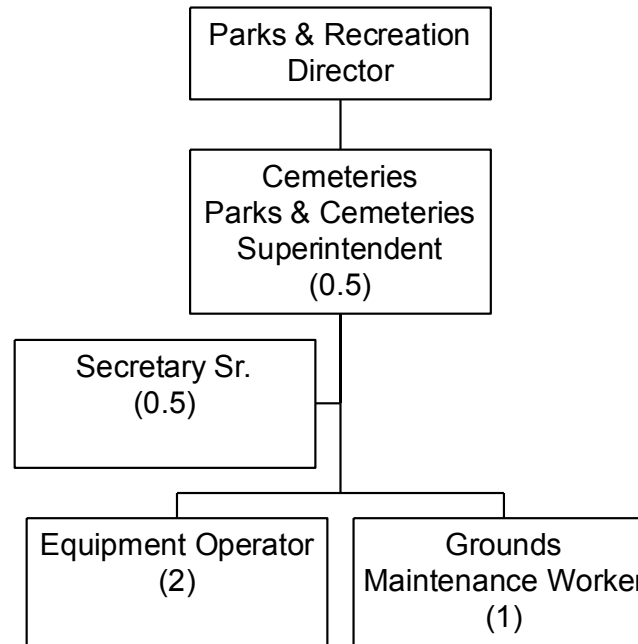
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Parks & Recreation

DIVISION: Recreation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4221	Athletic Recreat. Supplies	JFK After-School and Summer Programs	\$ 5,200
		Easter Egg Hunt	1,500
		Candy Cane Hunt	1,500
		Arbor Day	150
		Touch a Truck	150
		Other	500
		Total	\$ 9,000
4304	Other Equipment Repair	PMCA Utility Pole	\$ 2,000
		Misc. Repairs	600
			\$ 2,600
4306	Building Maintenance	Kitchen renovations at the JFK Center	\$ 10,000
		Replacement of Windows at the Parks Office	3,300
		Misc. Other Building Repairs and Maintenance	4,000
			\$ 17,300
4313	Recreational Equipment	Flags	\$ 250
		Outdoor Basketball Nets	250
		Other	100
		Total	\$ 600
4403	Association Dues and Subscrip	NRPA Membership	\$ 400
		KRPS Agency Membership	\$ 350
		Host Seminars, Meetings, etc.	150
		Warehouse membership	50
		Total	\$ 950
4418	Contractual Services	Move Bleachers	\$ 200
4419	Professional Services	HGSA Programming	\$ 4,000
		PCMA Programming	4,000
		HRA Programming	4,000
		PYSA Programming	4,000
		Total	\$ 16,000

PARKS & RECREATION DEPARTMENT CEMETERIES



**CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3600	Cemetery Spaces	\$ 72,009	\$ 37,276	\$ 36,502	\$ 56,000	\$ 56,000	0.0%
3605	Grave Openings	105,645	98,730	87,080	100,000	100,000	0.0%
3610	Other Cemetery Serv.	18,270	17,102	10,391	17,000	17,000	0.0%
3625	Taxable Sales	2,516	1,591	1,000	1,500	1,500	0.0%
3630	Mausoleum Sales	34,609	7,000	15,000	12,500	12,500	0.0%
Sale of Property Total		233,049	161,699	149,973	187,000	187,000	0.0%
37 Other Revenue							
3700	Interest Income	141	10		-	-	N/A
3830	Reimbursable Services	-	460	-	-	-	N/A
Other Revenue Total		141	470	-	-	-	N/A
38 Transfer Miscellaneous							
3851	Transfer from General	46,000	207,000	222,000	233,000	262,000	12.4%
Transfers Miscellaneous Total		46,000	207,000	222,000	233,000	262,000	12.4%
CEMETERY REVENUE TOTAL		\$ 279,190	\$ 369,169	\$ 371,973	\$ 420,000	\$ 449,000	6.9%

EXPENSE

Department 35 - Parks & Recreation
Division 453 - Cemetery

41 Personnel Services

4101	Salaries - Supervision	\$ 26,312	\$ 27,288	\$ 28,014	\$ 28,060	\$ 28,620	2.0%
4102	Salaries - Clerical	17,604	18,152	18,663	18,680	18,960	1.5%
4103	Salaries - Operational	92,889	77,009	85,702	97,150	96,120	-1.1%
4104	Salaries - Overtime	4,449	2,613	2,059	5,490	5,490	0.0%
4105	Salaries - Other	-	3,887	6,459	-	-	N/A
4106	FICA	8,024	7,328	8,010	9,270	9,240	-0.3%
4107	Medicare	1,876	1,714	1,872	2,170	2,170	0.0%
4108	Life Insurance	266	218	206	240	240	0.0%
4109	Health Insurance	53,800	53,636	43,668	59,000	57,600	-2.4%
4110	Cancer Insurance	330	311	296	380	380	0.0%
4111	Workers Compensation	3,883	3,867	3,497	5,670	5,620	-0.9%
4112	Employee Assist. Prgm	71	68	67	80	80	0.0%
4115	Unemploy. Insurance	240	401	346	340	310	-8.8%
4116	Employee Pension	27,598	23,589	23,978	26,420	25,420	-3.8%
Personnel Services Total		237,342	220,081	222,837	252,950	250,250	-1.1%

**CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 453 - Cemetery (continued)							
42 Supplies							
4201	Fuel	\$ 5,041	\$ 6,098	\$ 5,989	\$ 5,880	\$ 6,590	12.1%
4202	Minor Tools	214	338	367	500	450	-10.0%
4203	Office Supplies	169	103	77	200	150	-25.0%
4204	Cleaning Supplies	49	-	76	100	100	0.0%
4205	Medical & Drug Supply	-	20	60	60	150	150.0%
4206	Botanical Supplies	3,097	2,647	300	3,500	3,000	-14.3%
4207	Clothing Supplies	1,820	1,313	1,520	2,000	2,000	0.0%
4208	Postage	86	25	20	100	50	-50.0%
4211	Periodicals & Supple.	206	284	144	250	250	0.0%
4214	Chemical Supplies	123	81	-	200	200	0.0%
4220	Supplies for Resale	7,001	3,186	1,875	6,000	5,000	-16.7%
Supplies Total		17,806	14,095	10,428	18,790	17,940	-4.5%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,117	2,050	13,000	4,000	4,000	0.0%
4302	Office Equip. Repair	7	2	3	10	10	0.0%
4304	Other Equipment Repair	4,395	4,193	716	8,120	4,500	-44.6%
4305	Heating / A.C. Repair	184	-	10	350	350	0.0%
4306	Building Repair & Maint.	4,430	3,856	3,498	4,500	4,000	-11.1%
4307	Other Structures Repair	4,183	12,029	2,672	4,500	4,000	-11.1%
Maintenance & Repairs Total		14,316	22,130	19,899	21,480	16,860	-21.5%
44 Services							
4401	Telephone	2,208	2,112	1,250	2,200	2,000	-9.1%
4403	Assoc. Dues/Subscript.	144	53	333	200	200	0.0%
4405	Travel & Training	159	100	-	300	400	33.3%
4408	Legal Advertising	-	286	-	-	-	N/A
4414	Clothing / Cleaning	350	284	300	350	350	0.0%
4415	Special Services	977	3,292	2,389	6,550	5,900	-9.9%
4417	Printing and Reprod.	544	429	402	800	800	0.0%
4418	Contractual Services	80,350	90,905	102,000	104,000	103,000	-1.0%
4442	Trust Fees	-	-	-	880	-	-100.0%
4522	Audit Expense	1,954	1,601	1,778	2,000	1,700	-15.0%
Services Total		86,686	99,062	108,452	117,280	114,350	-2.5%
45 Sundry Charges							
4501	Insurance Expense	8,491	9,713	9,500	9,500	9,600	1.1%
Sundry Charges Total		8,491	9,713	9,500	9,500	9,600	1.1%
46 Capital Outlay							
4601	Motor Vehicles	29,316	-	-	-	40,000	N/A
Capital Outlay Total		29,316	-	-	-	40,000	N/A
CEMETERY EXPENSE TOTAL		\$ 393,957	\$ 365,081	\$ 371,116	\$ 420,000	\$ 449,000	6.9%
CEMETERY NET		\$ (114,767)	\$ 4,088	\$ 857	\$ -	\$ -	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Parks & Recreation

DIVISION: Cemetery

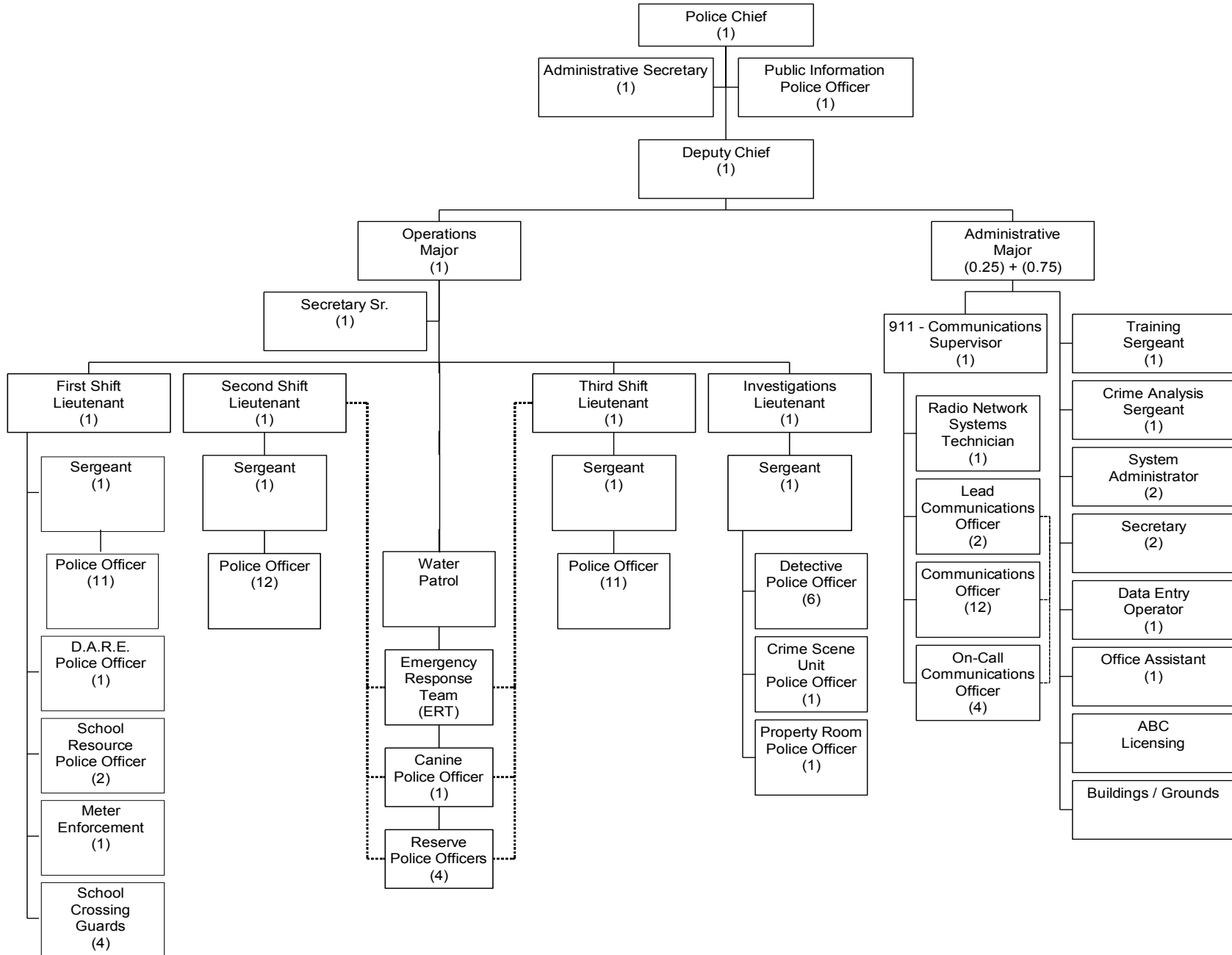
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals & Supplies	The Gleaner	\$ 200
		Evansville Press Monday Edition	50
		Total	\$ 250
4403	Association Dues/Subscription	Kentucky Cemetery Association	\$ 150
		American Cemetery Subscription	50
		Total	\$ 200
4415	Special Services	Cemetery Software Support with Online Module	\$ 3,450
		Funeral Home Fees for 10 Indigent Burials	1,200
		Concrete Boxes for 10 Indigent Burials	1,120
		Other	130
		Total	\$ 5,900
4418	Contractual Services	Mowing Contract	\$ 97,000
		Tree and Limb Removal of Hazardous Trees	3,500
		Mulching Leaves	2,500
		Total	\$ 103,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Parks & Recreation

DIVISION:	<u>Cemetery</u>	TOTAL COST:	<u>\$ 40,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>40-35-453-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase a new one-ton dump truck with bed. This vehicle will replace unit 453-007 a 1991 model vehicle with nearly 72,000 miles.			
PROJECT JUSTIFICATION: This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.			
IMPACT ON OPERATING BUDGET: This purchase will keep repairs and maintenance costs lower.			
DIVISION:	<u></u>	TOTAL COST:	<u></u>
ACCOUNT DESCRIPTION:	<u></u>	ACCOUNT NUMBER:	<u></u>
DESCRIPTION OF ITEM OR PROJECT:			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

POLICE DEPARTMENT



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Department 40 - Police
Division 231 - Police

41 Personnel Services

4101	Salaries - Supervision	\$ 156,839	\$ 184,102	\$ 241,538	\$ 270,600	\$ 261,010	-3.5%
4102	Salaries - Clerical	181,943	188,123	193,968	192,180	196,190	2.1%
4103	Salaries - Operational	2,252,605	2,315,785	2,440,834	2,601,030	2,620,790	0.8%
4104	Salaries - Overtime	133,584	153,288	119,696	146,630	150,100	2.4%
4105	Salaries - Other	38,608	32,710	34,248	37,700	37,700	0.0%
4106	FICA	16,901	18,583	19,700	21,190	21,650	2.2%
4107	Medicare	35,731	37,287	39,481	47,100	47,360	0.6%
4108	Life Insurance	4,488	3,949	4,115	4,250	4,190	-1.4%
4109	Health Insurance	840,288	874,170	944,982	1,117,320	1,062,000	-5.0%
4110	Cancer Insurance	5,581	5,870	6,152	6,670	6,580	-1.3%
4111	Workers Compensation	41,793	50,782	40,977	52,290	57,180	9.4%
4112	Employee Assist. Prgm	1,160	1,198	1,224	1,350	1,320	-2.2%
4115	Unemploy. Insurance	4,424	8,446	6,948	7,380	6,670	-9.6%
4116	Employee Pension	52,496	56,925	56,396	53,730	53,140	-1.1%
4119	Police & Fire Pension	927,531	899,388	912,136	997,180	961,030	-3.6%
Personnel Services Total		4,693,972	4,830,606	5,062,395	5,556,600	5,486,910	-1.3%

42 Supplies

4201	Fuel	147,639	135,509	133,691	142,620	147,060	3.1%
4202	Minor Tools	293	234	500	250	300	20.0%
4203	Office Supplies	11,373	9,300	11,700	11,700	11,700	0.0%
4204	Cleaning Supplies	794	1,054	800	1,880	800	-57.4%
4205	Medical & Drug Supply	-	28	50	50	50	0.0%
4207	Clothing Supplies	41,739	65,084	43,550	42,000	42,000	0.0%
4208	Postage	1,562	1,587	1,800	1,800	1,800	0.0%
4209	Educational Supplies	3,682	1,604	3,000	3,000	3,000	0.0%
4210	Photographic Supplies	849	986	800	800	800	0.0%
4211	Periodicals & Supple.	776	304	900	900	900	0.0%
4216	Ammunition/Tasers	16,658	17,362	18,000	18,000	40,800	126.7%
4225	Safety Supplies	4,099	9,878	1,800	1,800	1,800	0.0%
Supplies Total		229,464	242,930	216,591	224,800	251,010	11.7%

43 Maintenance & Repairs

4301	Vehicle Repair	57,761	81,893	76,920	67,000	67,000	0.0%
4302	Office Equip. Repair	41,230	47,459	44,916	47,120	52,470	11.4%
4303	Instr. & Appar. Repair	2,497	3,115	2,650	2,650	2,650	0.0%
4307	Other Structures Repair	625	1,090	7,100	600	600	0.0%
4309	Radios Repair	15,125	16,315	24,500	17,500	20,500	17.1%
Maintenance & Repairs Total		117,238	149,872	156,086	134,870	143,220	6.2%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 231 - Police (continued)							
44 Services							
4401	Telephone	\$ 37,572	\$ 46,410	\$ 45,600	\$ 46,000	\$ 46,000	0.0%
4402	Medical Exams	-	1,272	-	-	-	N/A
4403	Assoc. Dues/Subscript.	2,401	3,247	4,670	4,670	4,620	-1.1%
4405	Travel & Training	33,998	36,254	40,050	40,050	48,690	21.6%
4408	Legal Advertising	366	363	-	-	-	N/A
4414	Clothing / Cleaning	19,375	22,906	24,000	24,000	24,000	0.0%
4415	Special Services	29,675	28,392	25,000	20,340	14,100	-30.7%
4417	Printing and Reprod.	12,291	15,217	14,300	14,300	14,640	2.4%
4418	Contractual Services	-	-	-	6,330	12,500	97.5%
4419	Professional Services	1,305	13,408	10,000	9,000	12,000	33.3%
4481	Henderson Co. Attorney	5,500	5,500	-	5,500	5,500	0.0%
Services Total		142,483	172,969	163,620	170,190	182,050	7.0%
45 Sundry Charge							
4531	DARE Expenses	3,517	3,109	1,721	5,000	-	-100.0%
Sundry Charge Total		3,517	3,109	1,721	5,000	-	-100.0%
46 Capital Outlay							
4601	Motor Vehicles	339,313	123,618	269,687	285,240	268,020	-6.0%
4603	Office Equipment	4,609	8,722	10,950	13,040	-	-100.0%
4605	Machinery & Tools	-	-	39,050	-	-	N/A
4606	Radio Equipment	-	-	-	-	629,810	N/A
4607	Data Processing Equip.	-	-	-	-	24,000	N/A
Capital Outlay Total		343,922	132,340	319,687	298,280	921,830	209.0%
Total Police		<u>\$ 5,530,596</u>	<u>\$ 5,531,826</u>	<u>\$ 5,920,100</u>	<u>\$ 6,389,740</u>	<u>\$ 6,985,020</u>	<u>9.3%</u>

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Police

DIVISION: Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4216	Ammunition	Ammunition and Tasers for Training and Replacement Needs	\$ 21,000
		New Taser to replace obsolete modules	19,800
			\$ 40,800
4302	Office Equipment Repair	MDT Maintenance	\$ 16,850
		CDW-G	9,900
		HMP&L Video Camera Housing Installation (\$200/sitex2)	5,500
		L3-Maintenance for Server	3,900
		HMP&L Broadband Internet Monthly Fee (\$90/month x 2 cameras)	3,420
		SignalScape - Maintenance video enhancement system	3,000
		The Lange Co. - Copy Expenses Investigations	3,000
		Quetel Property Software Annual Maintenance	2,800
		Konica-Minolta-Maintenance for Copier in Operations Bureau	2,100
		The Lange Co. - Maintenance for Color Copier	1,600
		Miscellaneous	400
		Total	\$ 52,470
4309	Radios Repair	Radio/Equipment Repair	\$ 20,500
4403	Association Dues and Subscrip	IACP Net Subscription (Annually)	\$ 1,250
		IACP Annual Dues for Chief, Deputy Chief, Majors (x2)	600
		Lions Club - Quarterly Dues	500
		KACP - Annual Dues for Police Chief, Deputy Chief, Majors (x2)	400
		Notary Fees	380
		FBINA - Annual Fees	350
		ROCIC - Investigations Annual Fee	300
		KYNDLE Membership	240
		NCPAA - Annual Dues	200
		Nat'l Tactical Officers Association - ERT Team	150
		SPIAA - Annual Dues	100
		GJEDLA - Annual Dues	100
		FBI LEEDA - Police Chief	50
		Total	\$ 4,620

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Police

DIVISION: Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Education Reimbursement	\$ 3,000
		Citizen's Academy - Adult and Youth	3,000
		Depart Promo Items for Citizens/Youth/Senior Academy, Recruitm	3,000
		Awards Banquet	2,000
		Promotional/Retirement Ceremonies	700
		Hepatitis B Vaccines - New Officers	700
		Framing Professional Certificates	500
		Bell South - Subpoena Service	200
		Other	1,000
		Total	\$ 14,100
4417	Printing	West Law Clear (Annually)	\$ 4,250
		Special Forms, Business Cards, etc.	3,200
		Leads On Line (Annually)	3,000
		West Law Pro Essentials (\$67/month)	1,240
		Crime Reports (Annually)	1,200
		Covert Track Renewal	1,200
		Criminal Law Updates (yearly)	550
		Total	\$ 14,640
4418	Contractual Services	Pre-Employment Testing & Psychological Screening	\$ 5,000
		Clancy Systems - Parking Citation Fee	1,200
		Sitex (\$100/month)	1,200
		Big Blue - Porta John Rental at Firing Range (\$70/month)	840
		Lexis-Nexis Monthly Commitment (\$50/mo)	600
		Towing Charges	560
		Other	3,100
		Total	\$ 12,500
4419	Professional Service	Promotional Exam Development Fees	\$ 10,000
		Website/Internet Services - Younger & Associates	2,000
		Total	\$ 12,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

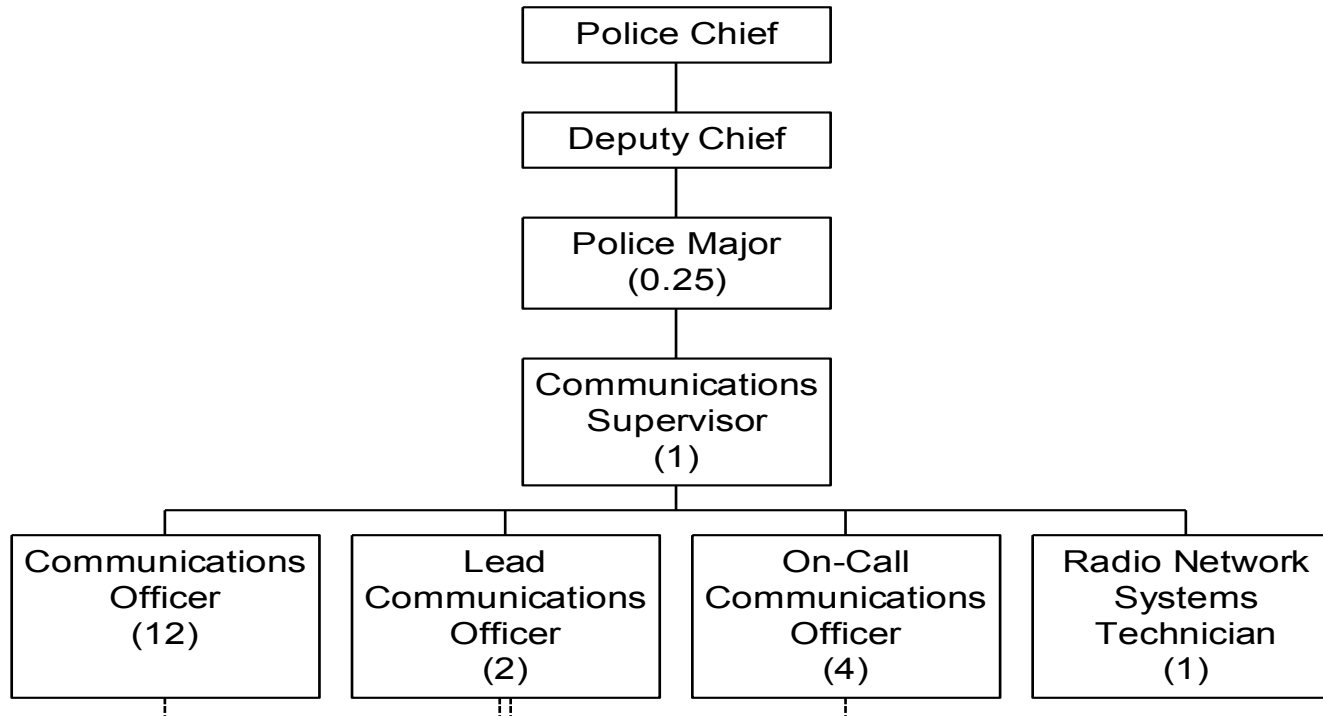
DEPARTMENT: Police

DIVISION:	<u>Police</u>	TOTAL COST:	<u>\$ 268,020</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-40-231-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase 6 vehicles with 4 marked as police pursuit vehicles and 2 marked SUVs. One of the SUVs will be used as a canine unit.			
PROJECT JUSTIFICATION: This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.			
IMPACT ON OPERATING BUDGET: This purchase will keep repairs and maintenance costs lower.			
DIVISION:	<u>Police</u>	TOTAL COST:	<u>\$ 629,810</u>
ACCOUNT DESCRIPTION:	<u>Radio Equipment</u>	ACCOUNT NUMBER:	<u>10-40-231-4606</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase new vehicle radios, handhelds and base stations.			
PROJECT JUSTIFICATION: In preparation for the 911 Communications Center upgrade of the radio center and computer aided dispatch equipment, each City department will be mandated to upgrade to P25 radio standards. This standard is the national standard for narrow banding with the Federal Communications Commission (FCC). The approach to incorporate the funding for the mobile and portable radios into the annual budget is in conjunction with the proposed bonding for the 911 center.			

DEPARTMENT: Police

C - 93

POLICE DEPARTMENT 911 EMERGENCY COMMUNICATIONS



CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3270	911 Fees	\$ 408,823	\$ 400,989	\$ 389,344	\$ 388,000	\$ 389,000	0.3%
3272	Wireless 911 Revenue	169,431	192,321	173,643	158,000	175,000	10.8%
Service Fees Total		578,254	593,310	562,987	546,000	564,000	3.3%
37 Other Revenue							
3700	Interest Income	80	83	69	-	-	N/A
3754	State Grant	-	-	26,275	27,000	-	-100.0%
3764	Revenue from County	74,863	93,963	105,000	351,000	365,000	4.0%
Other Revenue Total		74,943	94,046	131,344	378,000	365,000	-3.4%
38 Transfer Miscellaneous							
3851	Transfer from General	219,000	300,000	318,000	1,057,000	1,097,000	3.8%
Transfers Miscellaneous Total		219,000	300,000	318,000	1,057,000	1,097,000	3.8%
911 REVENUE TOTAL		\$ 872,197	\$ 987,356	\$ 1,012,331	\$ 1,981,000	\$ 2,026,000	2.3%

EXPENSE

Department 40 - Police
Division 018 - 911

41 Personnel Services

4101	Salaries - Supervision	\$ 23,287	\$ 53,368	\$ 63,301	\$ 64,240	\$ 64,130	-0.2%
4103	Salaries - Operational	359,001	371,961	295,987	457,790	547,890	19.7%
4104	Salaries - Overtime	63,148	45,101	94,750	24,400	27,170	11.4%
4106	FICA	24,240	25,399	24,680	34,950	38,620	10.5%
4107	Medicare	5,878	6,160	5,993	8,410	9,270	10.2%
4108	Life Insurance	808	777	600	920	980	6.5%
4109	Health Insurance	149,979	168,738	149,951	224,940	234,000	4.0%
4110	Cancer Insurance	1,103	1,219	962	1,440	1,540	6.9%
4111	Workers Compensation	668	805	717	1,240	1,340	8.1%
4112	Employee Assist. Prgm	213	234	189	430	370	-14.0%
4115	Unemploy. Insurance	680	1,322	1,004	1,330	1,310	-1.5%
4116	Employee Pension	79,263	80,261	76,199	87,900	95,350	8.5%
4119	Police & Fire Pension	5,948	5,920	5,748	5,480	5,400	-1.5%
Personnel Services Total		714,216	761,265	720,081	913,470	1,027,370	12.5%

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 018 - 911 (continued)							
42 Supplies							
4203	Office Supplies	\$ 3,704	\$ 2,908	\$ 5,500	\$ 5,500	\$ 5,500	0.0%
4205	Medical & Drug Supply	30	22	30	30	30	0.0%
4207	Clothing Supplies	515	1,058	1,000	2,000	2,000	0.0%
4208	Postage	1,494	1,650	1,560	2,000	1,700	-15.0%
4209	Educational Supplies	110	10	100	100	100	0.0%
Supplies Total		5,853	5,648	8,190	9,630	9,330	-3.1%
43 Maintenance & Repairs							
4302	Office Equip. Repair	38,378	38,028	62,000	61,930	99,930	61.4%
4309	Radios Repair	1,388	5,679	5,000	5,000	5,000	0.0%
Maintenance & Repairs Total		39,766	43,707	67,000	66,930	104,930	56.8%
44 Services							
4401	Telephone	13,105	6,498	5,775	7,000	6,000	-14.3%
4402	Medical Exams	522	1,262	1,400	1,200	1,400	16.7%
4403	Assoc. Dues/Subscript.	222	398	3,280	580	580	0.0%
4405	Travel & Training	2,634	5,309	6,500	9,990	11,050	10.6%
4414	Clothing / Cleaning	1,894	2,215	1,970	2,250	2,250	0.0%
4415	Special Services	4,911	4,150	6,400	6,400	6,800	6.3%
4418	Contractual Services	125	-	85,225	100,000	-	-100.0%
4426	911 Expense	93,533	98,979	94,800	102,000	94,800	-7.1%
4501	Insurance Expense	-	17,255	10,400	10,400	10,400	0.0%
4522	Audit Expense	1,259	1,032	1,146	1,150	1,090	-5.2%
Services Total		118,205	137,098	216,896	240,970	134,370	-44.2%
46 Capital Outlay							
4607	Data Processing Equip.	-	22,295	-	750,000	750,000	0.0%
Capital Outlay Total		-	22,295	-	750,000	750,000	0.0%
911 EXPENSE TOTAL		\$ 878,040	\$ 970,013	\$ 1,012,167	\$ 1,981,000	\$ 2,026,000	2.3%
911 NET		\$ (5,843)	\$ 17,343	\$ 164	\$ -	\$ -	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Police

DIVISION: 911

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Toner Cartridges	\$ 3,000
		Other	2,500
		Total	\$ 5,500
4302	Office Equipment Repair	Maintenance Cost for New CAD Equipment	\$ 65,000
		Maintenance Cost for E911/CAD Equipment	20,410
		Applied Digital - Maintenance Cost for Recorder System	4,200
		Vanguard - Maintenance Cost for Alarm Monitoring System	3,000
		Addressing Snapshot Update	3,000
		T-1 Line Maintenance (\$154/month)	1,850
		InterAct - Maintenance for NetClock	770
		When to Work Scheduling Software Renewal	200
		Miscellaneous	1,500
		Total	\$ 99,930
4403	Association Dues and Subscrip	NENA Membership Dues (x2)	\$ 280
		APCO International - Membership Dues (x2)	200
		Henderson County Fire Association Membership	100
		Total	\$ 580
4414	Clothing / Cleaning	Dispatchers and Supervisor Cleaning Allowance (15 @ \$150 ea)	\$ 2,250
4415	Special Services	Polygraph, psychological, drug screens (\$200/person)	\$ 2,000
		SIMS	2,000
		Language Line over-the-phone interpretation	600
		Sponsor - Henderson City/County Fire Association Meeting	200
		Other	2,000
		Total	\$ 6,800
4426	911 Expense	Payment for the 911 Service (Avg. \$7,900/mo)	\$ 94,800

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Police

DIVISION: <u>911</u>	TOTAL COST: <u>\$ 750,000</u>
ACCOUNT DESCRIPTION: <u>Data Processing Equip.</u>	ACCOUNT NUMBER: <u>58-45-018-4607</u>
DESCRIPTION OF ITEM OR PROJECT: Acquire and install a new computer assisted dispatch system.	
PROJECT JUSTIFICATION: The current system is obsolete and in danger of failing. If it should fail it may put the public in danger.	
IMPACT ON OPERATING BUDGET: Annual maintenance contract similar to the current system.	

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

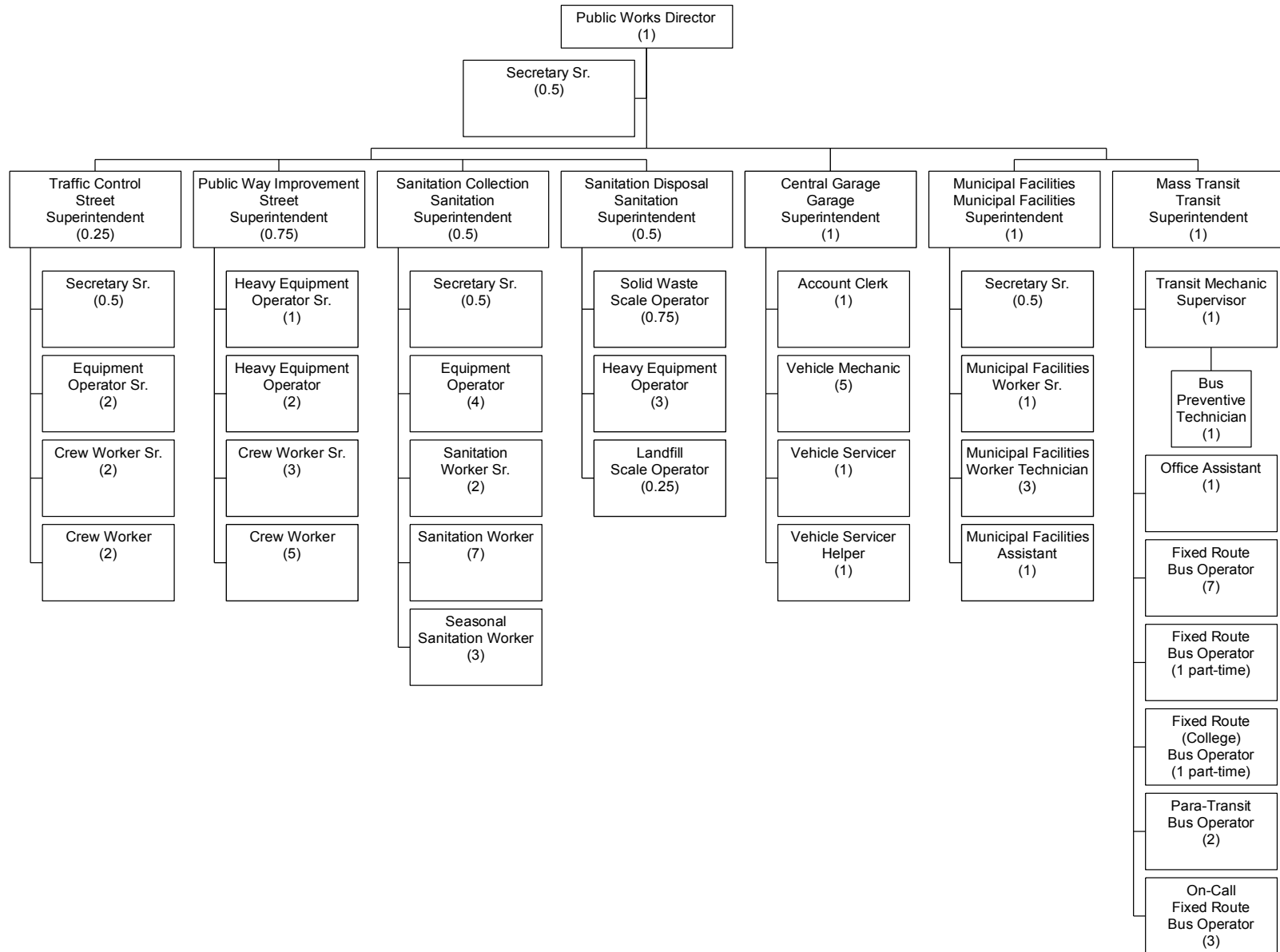
CITY OF HENDERSON, KY
POLICE INVESTIGATION FUND BUDGET
FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3622	Sale of Equipment	\$ -	\$ -	\$ 416	\$ -	\$ -	N/A
3623	Sale of Vehicles	8,789	-	6,830	-	-	N/A
Sale of Property Total		8,789	-	7,246	-	-	N/A
37 Other Revenue							
3700	Interest Income	473	437	377	200	200	0.0%
3753	Federal Grant	-	37,835	-	-	-	N/A
3757	Investigation Revenue	4,994	200	1,530	4,800	4,800	0.0%
Other Revenue Total		5,467	38,472	1,907	5,000	5,000	0.0%
38 Transfer Miscellaneous							
Restricted Fund Bal.		-	-	-	43,000	17,000	-60.5%
Transfers Miscellaneous Total		-	-	-	43,000	17,000	-60.5%
POLICE INVEST. REVENUE TOTAL		\$ 14,256	\$ 38,472	\$ 9,153	\$ 48,000	\$ 22,000	-54.2%

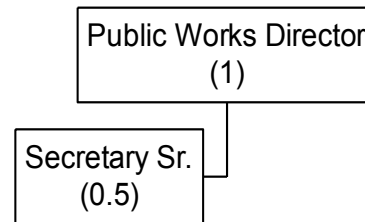
EXPENSE

44 Services							
4415	Special Services	\$ 13,242	\$ 63,375	\$ 41,150	\$ 48,000	\$ 22,000	-54.2%
Services Total		13,242	63,375	41,150	48,000	22,000	-54.2%
POLICE INVEST. EXPENSE TOTAL		\$ 13,242	\$ 63,375	\$ 41,150	\$ 48,000	\$ 22,000	-54.2%
POLICE INVESTIGATION NET		\$ 1,014	\$ (24,903)	\$ (31,997)	\$ -	\$ -	

PUBLIC WORKS



PUBLIC WORKS ADMINISTRATION



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

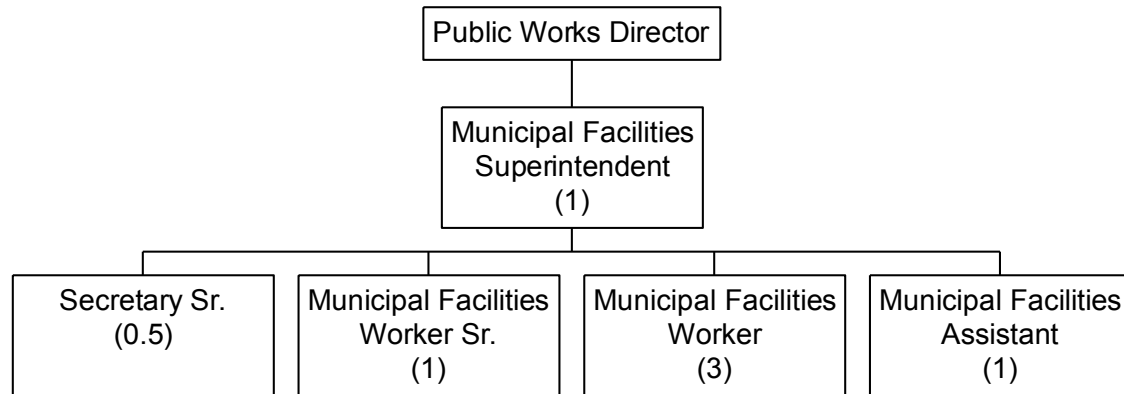
Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Department 45 - Public Works Division 341 - Public Works Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 82,356	\$ 86,862	\$ 145	\$ 87,900	\$ 90,090	2.5%
4102	Salaries - Clerical	17,844	18,418	18,903	18,650	18,650	0.0%
4102	Salaries - Overtime	-	26	-	-	-	N/A
4106	FICA	6,055	6,344	1,076	6,610	6,750	2.1%
4107	Medicare	1,416	1,484	252	1,550	1,580	1.9%
4108	Life Insurance	73	83	30	90	90	0.0%
4109	Health Insurance	14,725	19,822	7,278	22,130	21,600	-2.4%
4110	Cancer Insurance	94	130	46	150	150	0.0%
4111	Workers Compensation	153	171	147	1,530	1,560	2.0%
4112	Employee Assist. Prgm	21	24	11	30	30	0.0%
4115	Unemploy. Insurance	191	379	86	250	230	-8.0%
4116	Employee Pension	13,368	18,532	3,340	18,830	18,560	-1.4%
Personnel Services Total		136,296	152,275	31,314	157,720	159,290	1.0%
42 Supplies							
4201	Fuel	311	-	-	-	-	N/A
4203	Office Supplies	1,062	524	20	300	300	0.0%
4207	Clothing Supplies	-	-	20	100	100	0.0%
4208	Postage	146	46	10	50	50	0.0%
Supplies Total		1,519	570	50	450	450	0.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	964	-	-	-	-	N/A
4302	Office Equip. Repair	366	498	375	400	400	0.0%
4305	Heating / A.C. Repair	2,473	-	-	-	-	N/A
4306	Building Repair & Maint.	6,601	-	-	-	-	N/A
Maintenance & Repairs Total		10,404	498	375	400	400	0.0%
44 Services							
4401	Telephone	3,552	3,940	885	4,100	4,100	0.0%
4403	Assoc. Dues/Subscript.	852	1,083	-	1,100	1,100	0.0%
4405	Travel & Training	498	2,440	-	7,000	3,000	-57.1%
4408	Legal Advertising	970	-	-	-	-	N/A
4415	Special Services	40	61	-	50	50	0.0%
4416	Car Allowance	2,918	4,950	-	5,400	5,400	0.0%
4417	Printing and Reprod.	13	9	10	20	20	0.0%
4418	Contractual Services	100	-	-	-	-	N/A
Services Total		8,943	12,483	895	17,670	13,670	-22.6%
46 Capital Outlay							
4606	Radio Equipment	-	-	-	-	2,000	N/A
Capital Outlay Total		-	-	-	-	2,000	N/A
Total Public Works Administration		\$ 157,162	\$ 165,826	\$ 32,634	\$ 176,240	\$ 175,810	-0.2%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Public Works **DIVISION:** Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	APWA	\$ 1,020
		Other	80
		Total	\$ 1,100

PUBLIC WORKS MUNICIPAL FACILITIES



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Department 45 - Public Works
Division 014 - Municipal Facilities

41 Personnel Services

4101	Salaries - Supervision	\$ 67,508	\$ 70,045	\$ 72,222	\$ 71,970	\$ 73,760	2.5%
4102	Salaries - Clerical	17,978	18,418	18,903	18,920	19,120	1.1%
4103	Salaries - Operational	151,417	176,443	181,202	173,400	177,750	2.5%
4104	Salaries - Overtime	3,695	3,201	2,050	3,090	3,170	2.6%
4106	FICA	13,695	15,240	15,589	16,580	16,980	2.4%
4107	Medicare	3,203	3,564	3,646	3,880	3,970	2.3%
4108	Life Insurance	393	390	386	390	390	0.0%
4109	Health Insurance	66,175	77,790	93,021	95,880	93,600	-2.4%
4110	Cancer Insurance	538	612	606	620	620	0.0%
4111	Workers Compensation	7,571	10,208	10,469	11,780	12,780	8.5%
4112	Employee Assist. Prgm	104	116	114	120	120	0.0%
4115	Unemploy. Insurance	353	726	578	610	560	-8.2%
4116	Employee Pension	45,501	50,573	48,483	47,250	46,710	-1.1%
Personnel Services Total		378,131	427,326	447,269	444,490	449,530	1.1%

42 Supplies

4201	Fuel	7,271	9,236	8,200	9,470	9,020	-4.8%
4202	Minor Tools	1,360	2,431	1,800	2,000	2,000	0.0%
4203	Office Supplies	2,344	1,453	1,600	2,100	1,800	-14.3%
4205	Medical & Drug Supply	-	-	40	40	40	0.0%
4207	Clothing Supplies	2,137	2,834	2,400	2,400	2,800	16.7%
4208	Postage	9	18	42	40	50	25.0%
4214	Chemical Supplies	4,855	5,710	6,500	8,500	7,500	-11.8%
4215	Janitorial Supplies	17,282	17,118	20,500	19,000	25,000	31.6%
4225	Safety Supplies	121	-	300	400	400	0.0%
Supplies Total		35,379	38,800	41,382	43,950	48,610	10.6%

43 Maintenance & Repairs

4301	Vehicle Repair	1,787	4,327	8,600	3,500	6,000	71.4%
4302	Office Equip. Repair	2	19	200	200	200	0.0%
4304	Other Equip. Repair	-	469	-	-	-	N/A
4305	Heating / A.C. Repair	21,368	41,020	28,000	45,000	40,000	-11.1%
4306	Building Repair & Maint.	46,269	39,376	60,149	76,000	65,000	-14.5%
4307	Other Structures Repair	20,555	21,918	30,000	25,000	25,000	0.0%
4308	Machines Tools Repair	-	154	350	400	400	0.0%
4310	Video Equipment	6,312	1,078	11,000	2,500	2,500	0.0%
4312	Walks, Drives, Fences	-	-	22,500	22,500	22,500	0.0%
4325	Boat Launch Expense	1,527	7,703	25,400	32,500	3,500	-89.2%
Maintenance & Repairs Total		97,820	116,064	186,199	207,600	165,100	-20.5%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 014 - Municipal Facilities (continued)							
44 Services							
4401	Telephone	\$ 13,237	\$ 16,473	\$ 14,000	\$ 9,300	\$ 17,000	82.8%
4403	Assoc. Dues/Subscript.	60	53	-	-	-	N/A
4405	Travel & Training	-	-	200	1,000	1,000	0.0%
4414	Clothing / Cleaning	550	622	600	600	600	0.0%
4415	Special Services	127	121	300	300	300	0.0%
4417	Printing and Reprod.	-	1	-	-	-	N/A
4418	Contractual Services	99,622	105,218	96,040	96,200	104,790	8.9%
4424	Equipment Rental	964	450	1,500	1,400	2,000	42.9%
Services Total		114,560	122,938	112,640	108,800	125,690	15.5%
46 Capital Outlay							
4601	Motor Vehicles	-	-	33,050	32,000	-	-100.0%
4602	Office Furniture /Fixture	-	-	1,500	23,500	-	-100.0%
4606	Radio Equipment	-	-	-	-	4,000	N/A
4611	Walks, Drives, Fences	5,715	-	-	-	-	N/A
4641	Municipal Center Impr.	28,394	-	18,481	159,230	160,000	0.5%
Capital Outlay Total		34,109	-	53,031	214,730	164,000	-23.6%
Total Municipal Facilities		\$ 659,999	\$ 705,128	\$ 840,521	\$ 1,019,570	\$ 952,930	-6.5%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Public Works

DIVISION: Municipal Facilities

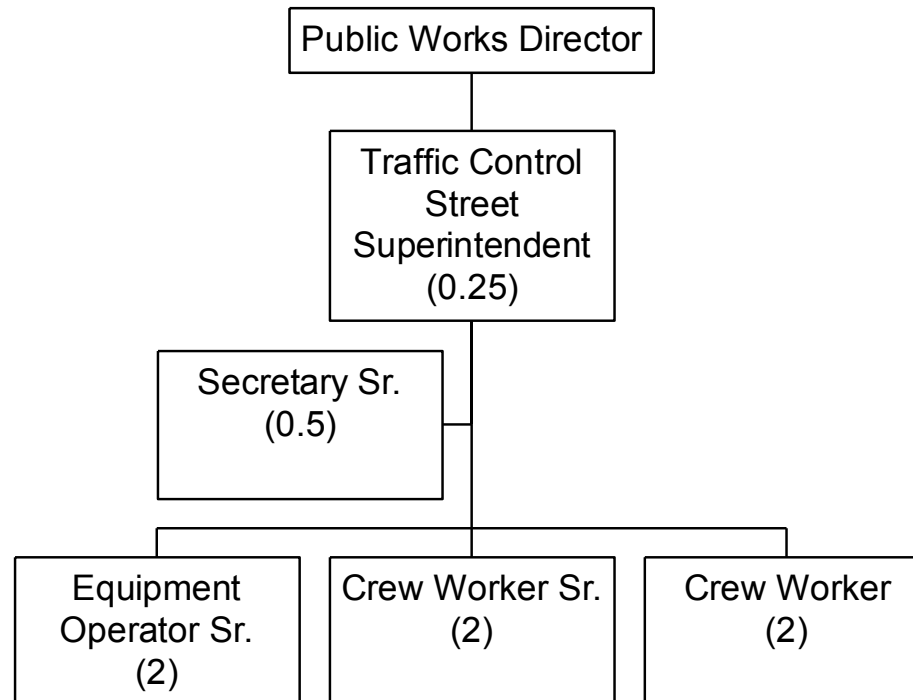
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	City Building Janitorial Contract	\$ 25,960
		Public Safety Building Janitorial Contract	25,200
		Mosquito Control	12,380
		Public Safety Building HVAC	9,500
		Elevators Maintenance	7,800
		City Building HVAC	3,900
		Public Safety Building Fire Alarm	3,100
		Burglar Alarms	3,000
		Dixon Hall Janitorial Contract	3,000
		City Building Chiller	2,500
		City Building Fire Alarm	1,600
		Floor Mats	1,410
		911 Generator	1,110
		Pest Control for Welcome Center	970
		City Building Generator	720
		Dumbwaiter	700
		Muzak	690
		Copier Maintenance Contract	600
		Public Safety Building Sprinkler System	450
		Fire Monitoring	200
		Total	\$ 104,790

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Public Works

DIVISION:	<u>Municipal Facilities</u>	TOTAL COST:	<u>\$ 4,000</u>
ACCOUNT DESCRIPTION:	<u>Radio Equipment</u>	ACCOUNT NUMBER:	<u>10-45-014-4606</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase new vehicle radios, handhelds and base stations.			
PROJECT JUSTIFICATION: In preparation for the 911 Communications Center upgrade of the radio center and computer aided dispatch equipment, each City department will be mandated to upgrade to P25 radio standards. This standard is the national standard for narrow banding with the Federal Communications Commission (FCC). The approach to incorporate the funding for the mobile and portable radios into the annual budget is in conjunction with the proposed bonding for the 911 center.			
<hr/>			
DIVISION:	<u>Municipal Facilities</u>	TOTAL COST:	<u>\$ 160,000</u>
ACCOUNT DESCRIPTION:	<u>Municipal Center Improve.</u>	ACCOUNT NUMBER:	<u>10-45-014-4641</u>
DESCRIPTION OF ITEM OR PROJECT: Project that will include the installation of a canopy that will cover two lanes of traffic. New equipment will be added that will enable multiple clerks to process payments.			
PROJECT JUSTIFICATION: During high traffic due dates, traffic has backed up into the street and blocks traffic to the County parking lot.			
IMPACT ON OPERATING BUDGET: Other than the actual purchase, there will not be a positive or negative impact to the operating budget.			

PUBLIC WORKS TRAFFIC CONTROL



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Department 45 - Public Works Division 234 - Traffic Control							
41 Personnel Services							
4101	Salaries - Supervision	\$ 17,185	\$ 18,022	\$ 9,614	\$ 17,830	\$ 12,690	-28.8%
4102	Salaries - Clerical	17,772	18,283	18,781	18,800	19,230	2.3%
4103	Salaries - Operational	179,327	173,382	147,308	190,780	186,820	-2.1%
4104	Salaries - Overtime	602	1,478	690	2,280	2,210	-3.1%
4106	FICA	12,014	11,832	10,006	14,250	13,700	-3.9%
4107	Medicare	2,810	2,767	2,340	3,340	3,210	-3.9%
4108	Life Insurance	460	373	280	410	410	0.0%
4109	Health Insurance	83,671	88,033	68,270	99,570	97,200	-2.4%
4110	Cancer Insurance	624	586	422	640	640	0.0%
4111	Workers Compensation	14,339	13,810	9,319	11,560	10,670	-7.7%
4112	Employee Assist. Prgm	119	113	93	130	130	0.0%
4115	Unemploy. Insurance	341	614	404	530	460	-13.2%
4116	Employee Pension	41,982	39,140	30,932	40,590	37,700	-7.1%
Personnel Services Total		371,246	368,433	298,459	400,710	385,070	-3.9%
42 Supplies							
4201	Fuel	39,255	40,903	35,410	44,280	38,960	-12.0%
4202	Minor Tools	967	1,083	950	1,000	1,000	0.0%
4203	Office Supplies	2,055	1,328	920	1,000	1,000	0.0%
4205	Medical & Drug Supply	11	-	18	20	20	0.0%
4207	Clothing Supplies	2,151	2,505	2,450	2,000	2,200	10.0%
4208	Postage	58	10	30	30	30	0.0%
4213	Traffic Control Supplies	27,874	28,656	45,000	45,000	36,900	-18.0%
Supplies Total		72,371	74,485	84,778	93,330	80,110	-14.2%
43 Maintenance & Repairs							
4301	Vehicle Repair	50,910	49,159	49,200	50,000	50,000	0.0%
4302	Office Equipment Repair	189	-	-	-	-	N/A
Maintenance & Repairs Total		51,099	49,159	49,200	50,000	50,000	0.0%
44 Services							
4401	Telephone	1,977	2,386	2,300	2,500	2,500	0.0%
4402	Medical Exams	-	294	-	-	-	N/A
4405	Travel & Training	809	2,103	1,250	1,200	1,450	20.8%
4409	Electric-Purchased	27,653	31,190	27,500	28,000	28,000	0.0%
4414	Clothing / Cleaning	575	593	690	600	600	0.0%
4415	Special Services	8,773	19,811	1,650	1,600	2,000	25.0%
4418	Contractual Services	23,360	641	35,500	38,800	42,800	10.3%
Services Total		63,147	57,018	68,890	72,700	77,350	6.4%
46 Capital Outlay							
4601	Motor Vehicles	41,255	-	-	-	30,000	N/A
4605	Machinery & Tools	-	-	53,970	63,500	8,000	-87.4%
4606	Radio Equipment	-	-	-	-	6,760	N/A
Capital Outlay Total		41,255	-	53,970	63,500	44,760	-29.5%
Total Traffic Control		\$ 599,118	\$ 549,095	\$ 555,297	\$ 680,240	\$ 637,290	-6.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

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	\$ 36,900
4415	Special Services	Floor mats for building entrances	\$ 800
		Overtime Meals During Storms or Paving Projects	500
		Electrolyte Drinks for Summer	500
		C.D.L.s	140
		D.O.T. Testing	60
		Total	\$ 2,000
4418	Contractual Services	Removal of Damaged Trees that are Located in the Public Right-of-Way	\$ 24,800
		Leaf removal that will be reimbursed by Henderson Water Utility	14,000
		Other	4,000
			\$ 42,800

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Public Works

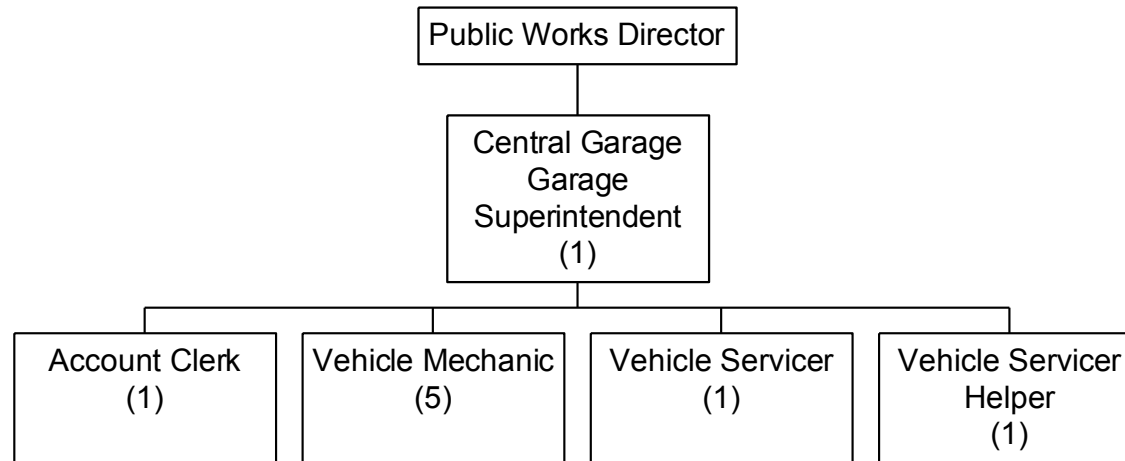
DIVISION:	<u>Traffic Control</u>	TOTAL COST:	<u>\$ 30,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-45-234-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase a new 3/4 ton service truck with utility bed. This will replace unit 234-018 that is a 2003 model with over 208,000.			
PROJECT JUSTIFICATION: This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.			
IMPACT ON OPERATING BUDGET: This purchase will keep repairs and maintenance costs lower.			
DIVISION:	<u>Traffic Control</u>	TOTAL COST:	<u>\$ 8,000</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>10-45-234-4605</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase a Summa Vinyl Cutter that is used in sign making.			
PROJECT JUSTIFICATION: The current machine is over 10 years old and does not work properly.			
IMPACT ON OPERATING BUDGET: Other than the actual purchase, there will not be a positive or negative impact to the operating budget.			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Public Works

DIVISION:	<u>Traffic Control</u>	TOTAL COST:	<u>\$ 6,760</u>
ACCOUNT DESCRIPTION:	<u>Radio Equipment</u>	ACCOUNT NUMBER:	<u>10-45-234-4606</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase new vehicle radios, handhelds and base stations.			
PROJECT JUSTIFICATION: In preparation for the 911 Communications Center upgrade of the radio center and computer aided dispatch equipment, each City department will be mandated to upgrade to P25 radio standards. This standard is the national standard for narrow banding with the Federal Communications Commission (FCC). The approach to incorporate the funding for the mobile and portable radios into the annual budget is in conjunction with the proposed bonding for the 911 center.			
DIVISION: _____			
ACCOUNT DESCRIPTION: _____		TOTAL COST: _____	
ACCOUNT DESCRIPTION: _____		ACCOUNT NUMBER: _____	
DESCRIPTION OF ITEM OR PROJECT:			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

PUBLIC WORKS CENTRAL GARAGE



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Department 45 - Public Works
Division 366 - Central Garage

41 Personnel Services

4101	Salaries - Supervision	\$ 48,034	\$ 49,455	\$ 50,954	\$ 50,790	\$ 52,060	2.5%
4102	Salaries - Clerical	32,456	33,424	34,436	34,480	35,350	2.5%
4103	Salaries - Operational	245,286	255,873	262,125	261,580	266,580	1.9%
4104	Salaries - Overtime	3,904	6,770	3,848	2,550	2,580	1.2%
4106	FICA	18,654	19,460	19,817	21,670	22,110	2.0%
4107	Medicare	4,362	4,551	4,634	5,070	5,180	2.2%
4108	Life Insurance	603	543	526	540	540	0.0%
4109	Health Insurance	115,550	118,932	116,450	132,750	129,600	-2.4%
4110	Cancer Insurance	808	853	840	850	850	0.0%
4111	Workers Compensation	8,587	8,025	6,847	7,830	8,450	7.9%
4112	Employee Assist. Prgm	154	161	158	170	170	0.0%
4115	Unemploy. Insurance	523	1,010	804	800	730	-8.8%
4116	Employee Pension	64,408	65,172	62,086	61,740	60,830	-1.5%
Personnel Services Total		543,329	564,229	563,525	580,820	585,030	0.7%

42 Supplies

4200	Non-Inventory Parts	3,320	3,409	3,785	4,000	4,000	0.0%
4201	Fuel	15,945	18,088	14,215	19,570	15,640	-20.1%
4202	Minor Tools	6,747	8,352	6,700	6,500	6,500	0.0%
4203	Office Supplies	314	580	575	600	600	0.0%
4204	Cleaning Supplies	602	332	350	400	400	0.0%
4205	Medical & Drug Supply	60	-	80	90	90	0.0%
4207	Clothing Supplies	2,906	2,342	2,795	2,750	2,900	5.5%
4208	Postage	3	5	-	-	-	N/A
4209	Educational Supplies	1,658	125	1,725	1,700	1,900	11.8%
4214	Chemical Supplies	2,423	2,973	2,150	2,200	2,200	0.0%
Supplies Total		33,978	36,206	32,375	37,810	34,230	-9.5%

43 Maintenance & Repairs

4301	Vehicle Repair	4,874	9,290	6,400	5,000	6,000	20.0%
4302	Office Equip. Repair	66	-	-	-	-	N/A
4304	Other Equipment Repair	1,843	908	1,050	1,200	1,200	0.0%
4308	Machines Tools Repair	6,808	8,427	4,700	5,000	5,000	0.0%
4309	Radios Repair	4,547	4,138	4,300	-	4,300	N/A
Maintenance & Repairs Total		18,138	22,763	16,450	11,200	16,500	47.3%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 366 - Central Garage (continued)							
44 Services							
4401	Telephone	\$ 1,844	\$ 2,055	\$ 2,100	\$ 2,000	\$ 2,200	10.0%
4402	Medical Exams	-	136	-	-	-	N/A
4405	Travel and Training	252	2,174	4,050	4,010	4,400	9.7%
4414	Clothing / Cleaning	700	725	700	700	700	0.0%
4415	Special Services	324	809	730	700	750	7.1%
4418	Contractual Services	-	3,747	-	-	-	N/A
Services Total		3,120	9,646	7,580	7,410	8,050	8.6%
46 Capital Outlay							
4601	Motor Vehicles	\$ -	\$ -	\$ -	\$ 23,000	\$ 47,000	104.3%
4605	Machinery & Tools	4,095	-	-	-	11,000	N/A
4606	Radio Equipment	-	-	-	-	3,500	N/A
Capital Outlay Total		4,095	-	-	23,000	61,500	167.4%
Total Central Garage		\$ 602,660	\$ 632,844	\$ 619,930	\$ 660,240	\$ 705,310	6.8%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Miscellaneous tool replacement	\$ 5,200
		Diagnostic System Maintenance	1,300
		Total	\$ 6,500
4209	Educational Supplies	Mitchell on Demand Renewal	\$ 1,900
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

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Public Works

DIVISION:	<u>Central Garage</u>	TOTAL COST:	<u>\$ 47,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-45-366-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase a new service truck that will replace unit 366-004 that has nearly 180,000 miles.			
PROJECT JUSTIFICATION: This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.			
IMPACT ON OPERATING BUDGET: This purchase will keep repairs and maintenance costs lower.			
DIVISION:	<u>Central Garage</u>	TOTAL COST:	<u>\$ 11,000</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>10-45-366-4605</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase a Verus Pro Vehicle System Analyzer.			
PROJECT JUSTIFICATION: The current Modis system is obsolete and updates have ceased.			
IMPACT ON OPERATING BUDGET:			

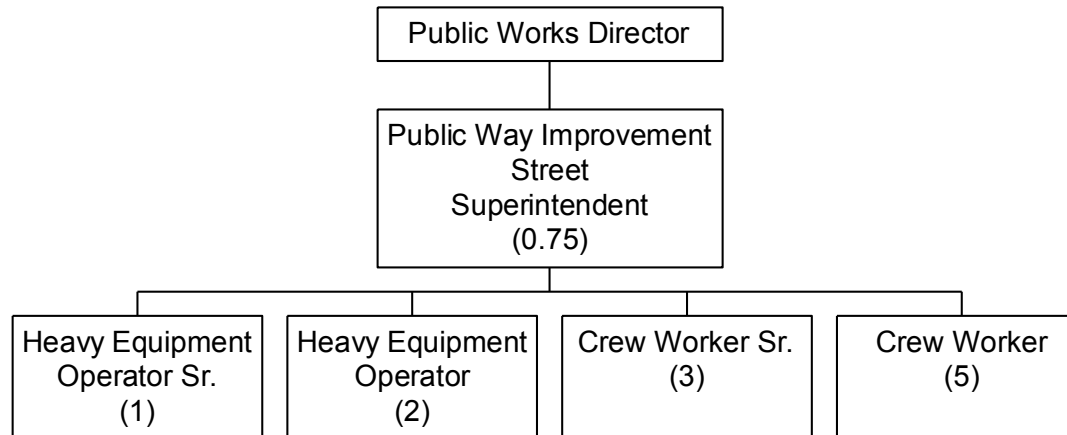
**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Public Works

DIVISION:	<u>Central Garage</u>	TOTAL COST:	<u>\$ 3,500</u>
ACCOUNT DESCRIPTION:	<u>Radio Equipment</u>	ACCOUNT NUMBER:	<u>10-45-366-4606</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase new vehicle radios, handhelds and base stations.			
PROJECT JUSTIFICATION: In preparation for the 911 Communications Center upgrade of the radio center and computer aided dispatch equipment, each City department will be mandated to upgrade to P25 radio standards. This standard is the national standard for narrow banding with the Federal Communications Commission (FCC). The approach to incorporate the funding for the mobile and portable radios into the annual budget is in conjunction with the proposed bonding for the 911 center.			
DIVISION: _____			
ACCOUNT DESCRIPTION: _____		TOTAL COST: _____	
ACCOUNT DESCRIPTION: _____		ACCOUNT NUMBER: _____	
DESCRIPTION OF ITEM OR PROJECT:			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

PUBLIC WORKS

PUBLIC WAY IMPROVEMENT



CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 410	\$ 234	\$ 439	\$ -	\$ -	N/A
3751	LGEA-Coal	83,268	46,896	39,219	-	-	N/A
3752	LGEA-Mineral	52,419	54,469	56,629	53,000	56,700	7.0%
3756	Municipal Aid	669,227	665,431	592,449	677,000	541,300	-20.0%
3799	Unclassified	448	217	23	-	-	N/A
3830	Reimbursable Services	3,996	14,816	11,563	6,000	6,000	0.0%
Other Revenue Total		809,768	782,063	700,322	736,000	604,000	-17.9%
38 Transfer Miscellaneous							
3835	Service Cuts	67,114	145,314	66,134	70,000	70,000	0.0%
3851	Transfer from General	692,000	811,000	1,338,000	1,416,000	1,136,000	-19.8%
Transfers Miscellaneous Total		759,114	956,314	1,404,134	1,486,000	1,206,000	-18.8%
PWI REVENUE TOTAL		\$ 1,568,882	\$ 1,738,377	\$ 2,104,456	\$ 2,222,000	\$ 1,810,000	-18.5%

EXPENSE

Department 45 - Public Works
Division 342 - Public Way Improvement

41 Personnel Services

4101	Salaries - Supervision	\$ 51,555	\$ 54,066	\$ 28,841	\$ 53,490	\$ 39,590	-26.0%
4103	Salaries - Operational	307,996	315,547	320,079	330,700	327,740	-0.9%
4104	Salaries - Overtime	9,940	17,422	9,040	10,980	10,980	0.0%
4106	FICA	20,407	21,654	20,264	24,500	23,430	-4.4%
4107	Medicare	4,773	5,064	4,739	5,730	5,480	-4.4%
4108	Life Insurance	767	655	659	710	710	0.0%
4109	Health Insurance	166,330	160,254	158,843	173,320	169,200	-2.4%
4110	Cancer Insurance	951	933	942	1,110	1,110	0.0%
4111	Workers Compensation	13,568	15,999	11,911	13,680	18,380	34.4%
4112	Employee Assist. Prgm	201	198	197	210	210	0.0%
4115	Unemploy. Insurance	612	1,189	822	900	780	-13.3%
4116	Employee Pension	72,045	70,968	63,252	69,800	64,450	-7.7%
Personnel Services Total		649,145	663,949	619,589	685,130	662,060	-3.4%

CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 342 - Public Way Improvement (continued)							
42 Supplies							
4201	Fuel	\$ 44,794	\$ 43,839	\$ 39,653	\$ 48,540	\$ 43,620	-10.1%
4202	Minor Tools	1,454	976	950	1,000	1,000	0.0%
4205	Medical & Drug Supply	9	-	45	50	50	0.0%
4207	Clothing Supplies	5,322	5,328	5,450	5,400	5,400	0.0%
4213	Traffic Control Supplies	1,942	4,428	6,100	7,000	4,000	-42.9%
4214	Chemical Supplies	8,821	32,807	31,500	30,000	30,000	0.0%
Supplies Total		62,342	87,378	83,698	91,990	84,070	-8.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	61,901	61,994	53,500	55,000	55,000	0.0%
4315	Utility Cuts	55,412	92,004	98,500	100,000	100,000	0.0%
4316	Minor Street Repair	161,378	185,604	280,000	290,000	240,000	-17.2%
4317	Street Overlay/Sidewalk	440,643	620,799	914,248	946,900	622,500	-34.3%
Maintenance & Repairs Total		719,334	960,401	1,346,248	1,391,900	1,017,500	-26.9%
44 Services							
4402	Medical Exams	1,147	694	750	800	800	0.0%
4405	Travel & Training	1,289	1,953	1,850	1,800	3,000	66.7%
4408	Legal Advertising	-	-	-	110	-	-100.0%
4413	Rental Fees	235	-	200	1,000	1,000	0.0%
4414	Clothing / Cleaning	1,075	1,139	1,260	1,100	1,100	0.0%
4415	Special Services	6,071	6,088	7,100	7,670	7,670	0.0%
4419	Professional Services	440	-	16,500	16,500	5,000	-69.7%
Services Total		10,257	9,874	27,660	28,980	18,570	-35.9%
45 Sundry Charges							
4501	Insurance Expense	23,829	23,533	26,500	24,000	27,800	15.8%
Sundry Charges TOTAL		23,829	23,533	26,500	24,000	27,800	15.8%
PWI EXPENSE TOTAL		\$ 1,464,907	\$ 1,745,135	\$ 2,103,695	\$ 2,222,000	\$ 1,810,000	-18.5%
PWI TOTAL NET		\$ 103,975	\$ (6,758)	\$ 761	\$ -	\$ -	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Public Works **DIVISION:** Public Way Improvement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4214	Chemical Supplies	Salt and chemicals used for snow/ice removal	\$ 30,000
4415	Special Services	Ice	\$ 5,500
		Overtime Meals During Storms or Paving Projects	770
		Electrolyte Drinks for Summer	600
		DOT Testing	350
		CDL's	250
		Hepatitis B Shots	200
		Total	\$ 7,670
4419	Professional Services	Engineering Fees for Wathen Land Bridge	\$ 5,000

**City of Henderson, KY
Paving of Streets and Roads
Fiscal Years 2016 - 2018**

Street	From	To	Notes	Fiscal 2016	Fiscal 2017	Fiscal 2018
1st Street	Clark	Winstead	\$	11,000		
3rd Street	Ingram	Alvasia		46,000		
10th	Green St	N Adams		33,700		
12th St	N Elm St	Merritt Dr		36,100		
Audubon Street	Green	Main		48,000		
Augusta Drive	Hallway	Vanguard		14,500		
Dixon Street	Elm	Green		15,300		
Earl St	10th St	10th Place		12,800		
Klutey Park Plaza Dr	YMCA Rd	HC Health Dept.		57,300		
Lambert Street	5th	6th		7,000		
Martin Luther King	Green	Ingram		20,400		
Mill St	Sandlane	Young		13,800		
Mill St	Young	Pringle		12,900		
Mill St	Pringle	Clay		37,100		
Powell St	S Lincoln Ave	End		38,000		
S Main St	Audubon	Sandlane		168,600		
Watson Ln	Wildwood Creek	Green River Rd		50,000		
Brenda Drive	Ilex	Wilson			\$ 24,000	
Country Drive	Ilex	Mattingly			55,000	
Peggy Drive	Country	Sutton			23,000	
Sutton Drive	Country	Mattingly			36,700	
Wilson Drive	Country	Sutton			21,000	
7th St	Green St	N Adams St			27,400	
Angus	Kerry	Tartan			8,000	
Barker Rd	N Elm St	US 41			7,300	
Bittersweet	Heather	Sunrise			8,500	
Carlisle St	3rd St	1st St			21,500	
De Kemper	Sunset Ln	End			3,700	
Elmwood	Stratman Road	Marlow			17,800	
Herron Ave	Green St	N Elm St			21,500	
Homestead Trail	Pioneer Pass	917 Homestead			27,000	
Kimsey Lane	West of Bridge	East of Bridge			11,300	
Mimosa Drive	Racetrack Road	End			3,800	
N Elm Street	Watson Ln	200 Feet South of Watson			4,300	
Palmer Circle	Elmwood	Elmwood			9,100	
Park Drive	Watson Lane	End			7,900	
Ray	Green Street	N Adams			14,100	
Robin Rd	N Elm St	US 41			7,100	
Springer Dr	Sunset Ln	End			15,300	
Springer Rd	Springer Dr	Barker Rd			8,200	
St. Patrick	Watson Ln	End			15,200	
Tartan	Honeysuckle	Heather			11,200	
Vanguard	Hubbard	East End			7,500	
William & Mary Court	Sunset	End			23,000	
3rd St	Carlisle	Alvasia			\$ 19,700	
Arlington Ct	End	End			3,300	
Belle Wood Dr	Green River Rd	End			38,400	
Clay St	Lett	Alvasia			49,300	
Greenbriar Dr	Melwood Pl	End			4,900	
Hubbard Ln	Vanguard	End			16,100	
Klutey Park Plaza Dr	N Ent Health Dept	2nd St			82,300	
Lee	Old Madisonville	Porter Dr			6,400	
N Adams St	5th	End			102,000	
N Alvasia St	5th	Short 7th			13,200	
Pringle St	Atkinson	End			5,200	
Race Track Rd	US 41	Concrete Section			14,000	
S Arlington Dr	Melwood Dr	Arlington Ct			36,500	
Thorton	Old Madisonville	Porter Dr			5,500	

Paving Total Account 4317	\$ 622,500	\$ 440,400	\$ 396,800
Minor Street, Shoulder and Sidewalk Repair Account 4316	240,000	240,000	240,000
Total with Street, Shoulder, Sidewalks and Repair	\$ 862,500	\$ 680,400	\$ 636,800

Four year schedule subject to change with changing conditions and prioritizations.
 Proposed changes and additions are in red

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Department 45 - Public Works
Division 342 - Public Way Improvement

46 Capital Outlay

4601	Motor Vehicles	\$ -	\$ 24,989	\$ 27,250	\$ 26,000	\$ 70,000	169.2%
4605	Machinery & Tools	39,984	-	5,650	10,500	-	-100.0%
4606	Radio Equipment	-	-	-	-	6,000	N/A
Capital Outlay Total		39,984	24,989	32,900	36,500	76,000	108.2%
Total Public Way Improvement		\$ 39,984	\$ 24,989	\$ 32,900	\$ 36,500	\$ 76,000	108.2%

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Public Works

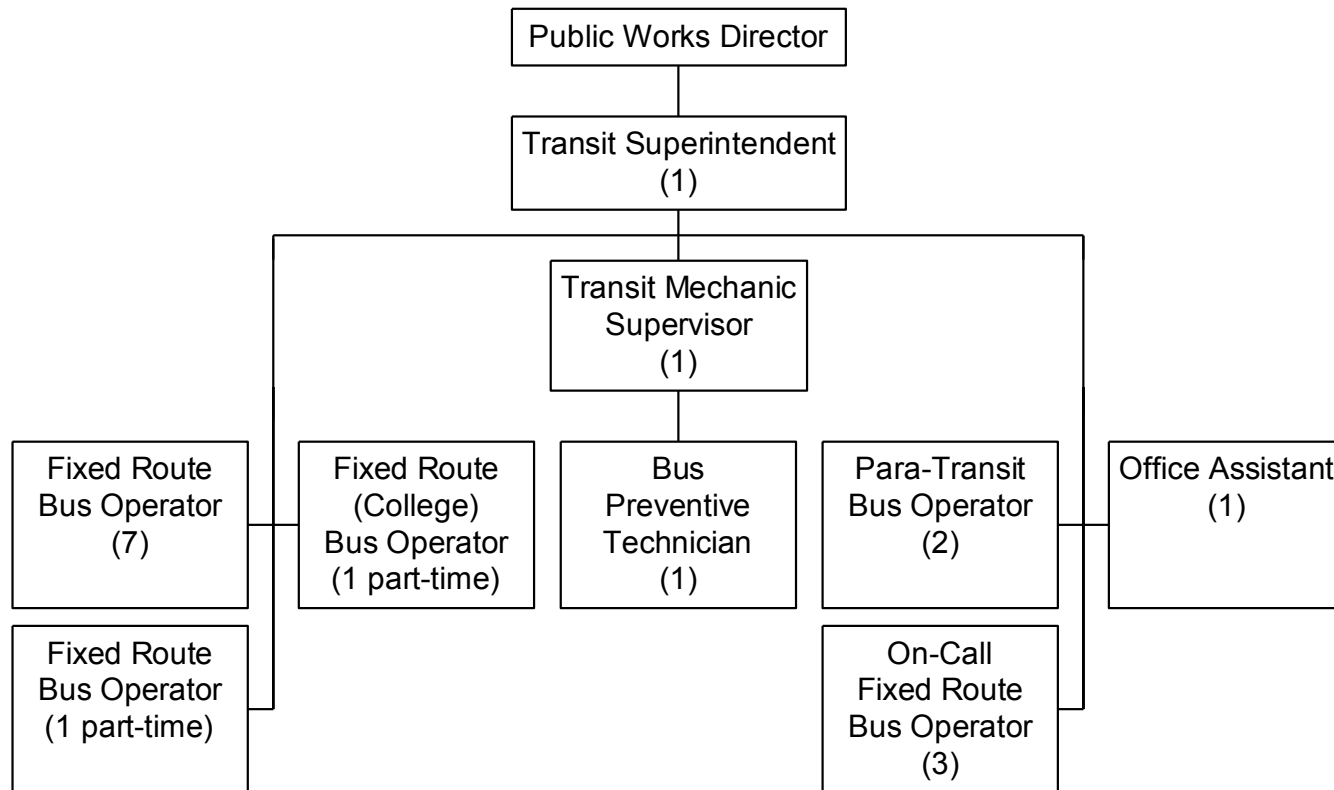
DIVISION:	<u>Public Way Improvement</u>	TOTAL COST:	<u>\$ 30,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-45-342-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase a new 3/4 ton service truck with utility bed. This vehicle will replace unit 342-058 a 2004 model vehicle with over 130,000 miles.			
PROJECT JUSTIFICATION: This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.			
IMPACT ON OPERATING BUDGET: This purchase will keep repairs and maintenance costs lower.			
DIVISION:	<u>Public Way Improvement</u>	TOTAL COST:	<u>\$ 40,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10-45-342-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase a new one-ton dump truck with bed. This vehicle will replace unit 342-009 a 1989 model vehicle with nearly 80,000 miles.			
PROJECT JUSTIFICATION: This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.			
IMPACT ON OPERATING BUDGET: This purchase will keep repairs and maintenance costs lower.			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Public Works

DIVISION:	<u>Public Way Improvement</u>	TOTAL COST:	\$ <u>6,000</u>
ACCOUNT DESCRIPTION:	<u>Radio Equipment</u>	ACCOUNT NUMBER:	<u>10-45-342-4606</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase new vehicle radios, handhelds and base stations.			
PROJECT JUSTIFICATION: In preparation for the 911 Communications Center upgrade of the radio center and computer aided dispatch equipment, each City department will be mandated to upgrade to P25 radio standards. This standard is the national standard for narrow banding with the Federal Communications Commission (FCC). The approach to incorporate the funding for the mobile and portable radios into the annual budget is in conjunction with the proposed bonding for the 911 center.			
DIVISION:	<u> </u>	TOTAL COST:	<u> </u>
ACCOUNT DESCRIPTION:	<u> </u>	ACCOUNT NUMBER:	<u> </u>
DESCRIPTION OF ITEM OR PROJECT:			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

PUBLIC WORKS MASS TRANSIT



**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3200	Bus Fares	\$ 39,571	\$ 38,636	\$ 38,154	\$ 40,000	\$ 40,000	0.0%
Total Service Fees		39,571	38,636	38,154	40,000	40,000	0.0%
37 Other Revenue							
3700	Interest Income	164	189	82	-	-	N/A
3730	Insurance Recovery	2,454	13,104	-	-	-	N/A
3753	Federal Grant	711,215	557,014	413,966	885,000	1,049,380	18.6%
3754	State Grant	29,881	55,634	57,000	58,000	56,620	-2.4%
3755	Transfer from General	695,000	640,000	715,000	470,000	446,000	-5.1%
3765	KY Fuel Tax Refund	5,721	6,011	5,788	4,000	4,000	0.0%
3799	Other	79	1,536	241	-	-	N/A
Total Other Revenue		1,444,514	1,273,488	1,192,077	1,417,000	1,556,000	9.8%
TOTAL HART REVENUE		\$ 1,484,085	\$ 1,312,124	\$ 1,230,231	\$ 1,457,000	\$ 1,596,000	9.5%

EXPENSE

Department 45 - Public Works
Division 015 - Mass Transit

41 Personnel Services

4101	Salaries - Supervision	\$ 113,631	\$ 117,099	\$ 87,577	\$ 120,140	\$ 70,760	-41.1%
4102	Salaries - Clerical	26,151	26,982	27,753	27,710	28,340	2.3%
4103	Salaries - Operational	363,439	357,585	359,697	392,240	399,370	1.8%
4104	Salaries - Overtime	24,841	28,686	30,517	52,780	51,210	-3.0%
4105	Salaries - Other	13,270	17,076	12,912	48,190	49,100	1.9%
4106	FICA	30,759	31,404	29,815	39,790	37,130	-6.7%
4107	Medicare	7,194	7,344	6,973	9,310	8,690	-6.7%
4108	Life Insurance	1,007	901	813	840	780	-7.1%
4109	Health Insurance	176,850	179,232	180,456	206,500	187,200	-9.3%
4110	Cancer Insurance	1,311	1,291	1,150	1,320	1,230	-6.8%
4111	Workers Compensation	13,236	15,085	14,007	18,430	25,220	36.8%
4112	Employee Assist. Prgm	291	298	269	290	270	-6.9%
4115	Unemploy. Insurance	858	1,596	1,206	1,460	1,230	-15.8%
4116	Employee Pension	98,549	93,109	82,233	98,690	87,770	-11.1%
Personnel Services Total		871,387	877,688	835,378	1,017,690	948,300	-6.8%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 015 - Mass Transit (continued)							
42 Supplies							
4201	Fuel	\$ 102,804	\$ 104,221	\$ 83,804	\$ 112,000	\$ 92,190	-17.7%
4202	Minor Tools	1,954	3,418	1,950	2,000	2,000	0.0%
4203	Office Supplies	2,061	3,767	2,465	2,700	2,500	-7.4%
4204	Cleaning Supplies	1,478	2,667	2,400	3,500	2,800	-20.0%
4205	Medical & Drug Supply	-	26	100	150	150	0.0%
4207	Clothing Supplies	3,262	3,104	3,000	3,500	3,500	0.0%
4208	Postage	135	166	250	200	250	25.0%
4209	Educational Supplies	-	-	-	300	300	0.0%
4210	Photographic Supplies	-	-	-	150	150	0.0%
Supplies Total		111,694	117,369	93,969	124,500	103,840	-16.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	61,343	72,426	72,000	67,000	73,000	9.0%
4302	Office Equip. Repair	9	362	130	250	250	0.0%
4305	Heating / A.C. Repair	102	-	-	400	400	0.0%
4306	Building Repair & Maint	5,138	6,547	2,350	7,000	7,000	0.0%
4308	Machines Tools Repair	497	848	2,000	2,000	2,200	10.0%
4309	Radios Repair	444	1,075	1,000	1,100	1,100	0.0%
4312	Walks Drives Fences	247	-	-	-	-	N/A
Maintenance & Repairs Total		67,780	81,258	77,480	77,750	83,950	8.0%
44 Services							
4401	Telephone	11,758	3,924	2,513	5,000	4,000	-20.0%
4402	Medical Exams	1,491	1,070	1,200	1,200	1,200	0.0%
4403	Assoc. Dues/Subscript.	1,162	385	772	830	830	0.0%
4405	Travel & Training	4,055	1,796	7,830	7,830	12,910	64.9%
4408	Legal Advertising	-	181	408	2,000	1,000	-50.0%
4409	Electric-Purchased	7,438	6,887	6,377	7,500	7,000	-6.7%
4410	Natural Gas-Purchased	4,743	6,186	5,600	5,100	5,500	7.8%
4411	Other Utilities	1,920	2,019	1,854	2,000	2,000	0.0%
4414	Clothing / Cleaning	1,950	2,057	1,950	2,100	2,100	0.0%
4415	Special Services	4,100	1,416	5,600	14,800	15,300	3.4%
4417	Printing and Reprod.	781	630	5,600	6,000	5,500	-8.3%
4418	Contractual Services	5,716	5,459	6,000	7,800	7,730	-0.9%
4419	Professional Services	-	-	-	500	500	0.0%
4427	Handicap Services	-	-	-	500	500	0.0%
4444	Admin. / Account. Serv.	108,000	110,000	118,000	118,000	120,000	1.7%
4522	Audit Expense	999	818	909	1,000	870	-13.0%
Services Total		154,113	142,828	164,613	182,160	186,940	2.6%
45 Sundry Charges							
4501	Insurance Expense	23,271	27,285	30,320	24,000	30,000	25.0%
4555	Planning Grant	17,974	17,983	18,000	12,500	12,500	0.0%
Sundry Charges Total		41,245	45,268	48,320	36,500	42,500	16.4%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Division 015 - Mass Transit (continued)

46 Capital Outlay

4601	Motor Vehicles	\$ 224,397	\$ 53,095	\$ -	\$ -	\$ 205,470	N/A
4605	Machinery & Tools	11,948	-	1,400	9,300	5,100	-45.2%
4611	Walks, Drives, Fences	15,369	5,636	-	-	-	N/A
4617	Buildings	3,249	15,016	-	-	-	N/A
4624	System Improvements	6,204	-	9,071	9,100	19,900	118.7%
Capital Outlay Total		261,167	73,747	10,471	18,400	230,470	1152.6%

HART EXPENSE TOTAL	\$ 1,507,386	\$ 1,338,158	\$ 1,230,231	\$ 1,457,000	\$ 1,596,000	9.5%
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HART NET	\$ (23,301)	\$ (26,034)	\$ -	\$ -	\$ -	-
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: HART

DIVISION: HART

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	K.P.T.A.	\$ 380
		C.T.A.A.	300
		KYTC (Bus Certifications)	150
		Total	\$ 830
4415	Special Services	Specialized Staff Retreat	\$ 10,000
		Passenger Appreciation Day	3,500
		Drug Screening - Random	1,100
		Other	700
		Total	\$ 15,300
4418	Contractual Services	Diagnostic Tool Update	\$ 1,900
		Floor Mat Services	\$ 1,800
		Septic Service	1,700
		Generator Maintenance Plan	680
		Pest Control Services	450
		Software Maintenance	450
		Time Clock Maintenance	350
		Fire Protection	200
		Fire Ext. Co.	200
		Total	\$ 7,730
4419	Professional Services	Other	\$ 500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

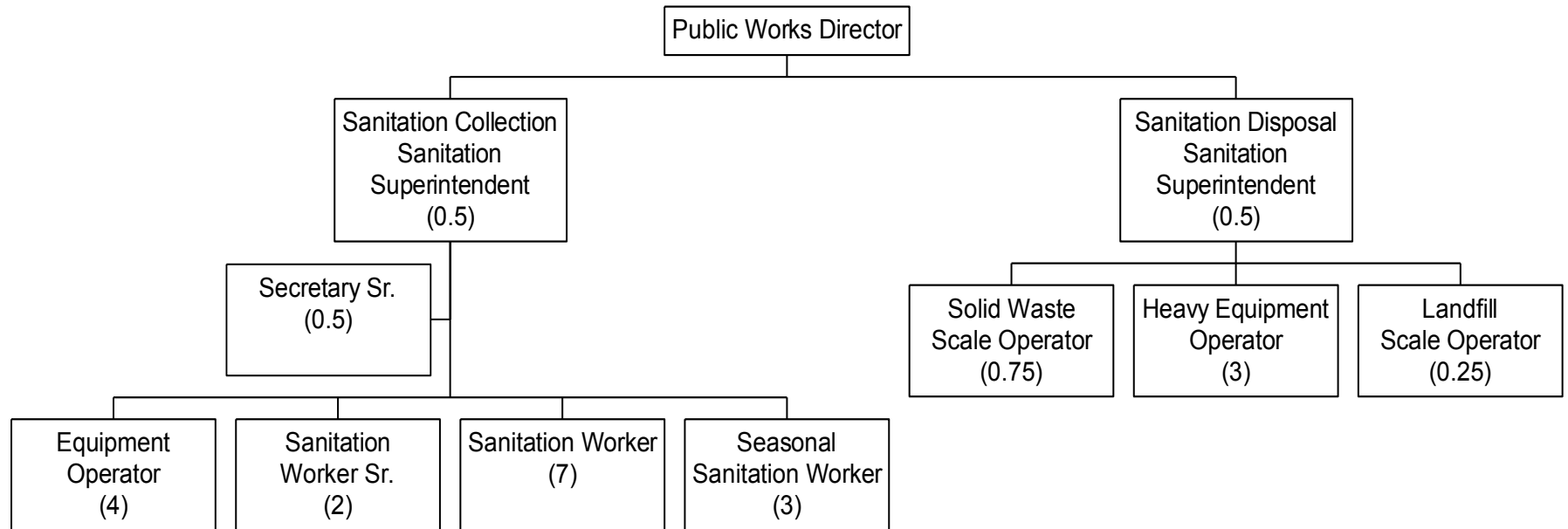
DEPARTMENT: HART

DIVISION:	<u>HART</u>	TOTAL COST:	<u>\$ 205,470</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>56-30-015-4601</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase two new route buses.			
PROJECT JUSTIFICATION: This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.			
IMPACT ON OPERATING BUDGET: 80% Federal Funds and 20% States funds using Kentucky toll credits to fund this project.			
DIVISION:	<u>HART</u>	TOTAL COST:	<u>\$ 5,100</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>56-30-015-4605</u>
DESCRIPTION OF ITEM OR PROJECT: Various tools for vehicle maintenance.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

DEPARTMENT: HART

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PUBLIC WORKS SANITATION



**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3210	Refuse Fee	\$ 2,014,084	\$ 2,094,365	\$ 2,068,538	\$ 2,074,000	\$ 2,074,000	0.0%
3211	Recycling Fee	122,857	123,355	122,480	123,000	123,000	0.0%
3217	Landfill - Commerical	306,366	256,088	339,300	245,000	300,000	22.4%
3747	Transfer Station Fees	440,932	762,381	630,000	728,000	258,000	-64.6%
Service Fees Total		2,884,239	3,236,189	3,160,318	3,170,000	2,755,000	-13.1%
36 Sale of Property							
3622	Sale of Vehicles	24,846	6,753	2,202	-	-	N/A
3625	Taxable Sales	3,654	6,197	5,993	4,000	4,000	0.0%
Sale of Property Total		28,500	12,950	8,195	4,000	4,000	0.0%
37 Other Revenue							
3700	Interest Income	65	36,448	28,852	23,440	28,000	19.5%
3730	Insurance Recovery	2,106	-	-	-	-	N/A
3764	County Contribution	93,820	96,160	98,560	98,560	101,000	2.5%
3776	Scrap Sales	25,678	20,375	21,890	18,000	21,000	16.7%
3799	Other	10	-	2,144	-	-	N/A
Other Revenue Total		121,679	152,983	151,446	140,000	150,000	7.1%
SANITATION REVENUE TOTAL		\$ 3,034,418	\$ 3,402,122	\$ 3,319,959	\$ 3,314,000	\$ 2,909,000	-12.2%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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EXPENSE

Department 45 - Public Works
Division 344 - Sanitation Collection

41 Personnel Services

4101	Salaries - Supervision	\$ 26,528	\$ 27,810	\$ 31,296	\$ 28,150	\$ 28,860	2.5%
4102	Salaries - Clerical	17,772	18,283	19,464	18,800	19,230	2.3%
4103	Salaries - Operational	344,237	353,368	385,984	376,950	375,380	-0.4%
4104	Salaries - Overtime	986	691	341	1,420	1,450	2.1%
4105	Salaries - Other	178	36,414	26,001	40,310	42,330	5.0%
4106	FICA	21,782	24,914	26,398	28,890	28,720	-0.6%
4107	Medicare	5,094	5,827	6,173	6,760	6,720	-0.6%
4108	Life Insurance	956	737	805	840	840	0.0%
4109	Health Insurance	181,800	173,734	196,605	206,500	201,600	-2.4%
4110	Cancer Insurance	1,295	1,157	1,262	1,320	1,320	0.0%
4111	Workers Compensation	29,336	35,555	27,936	34,270	34,210	-0.2%
4112	Employee Assist. Prgm	238	226	238	290	310	6.9%
4115	Unemploy. Insurance	633	1,302	1,082	1,060	950	-10.4%
4116	Employee Pension	75,693	72,101	77,167	75,220	72,410	-3.7%
Personnel Services Total		706,528	752,119	800,752	820,780	814,330	-0.8%

42 Supplies

4201	Fuel	52,044	50,745	46,304	55,970	50,940	-9.0%
4202	Minor Tools	-	79	85	100	100	0.0%
4203	Office Supplies	92	134	75	100	100	0.0%
4205	Medical & Drug Supply	18	19	80	100	100	0.0%
4207	Clothing Supplies	5,999	5,925	5,975	6,200	6,200	0.0%
4208	Postage	19	13	-	-	-	N/A
4220	Supplies for Resale	5,780	5,463	5,520	6,000	6,000	0.0%
Supplies Total		63,952	62,378	58,039	68,470	63,440	-7.3%

43 Maintenance & Repairs

4301	Vehicle Repair	36,850	44,352	36,500	35,000	35,000	0.0%
4304	Other Equipment Repair	2,535	2,473	1,410	1,500	1,500	0.0%
Maintenance & Repairs Total		39,385	46,825	37,910	36,500	36,500	0.0%

44 Services

4402	Medical Exams	452	1,593	1,250	1,380	1,380	0.0%
4414	Clothing / Cleaning	1,175	1,296	1,450	1,500	1,500	0.0%
4415	Special Services	2,570	2,294	2,150	1,870	2,200	17.6%
4418	Recycling Contractor	189,684	47,421	-	-	-	N/A
4418	Henderson Recycling	-	161,500	151,750	152,800	155,000	1.4%
4418	Temporary Staffing	41,686	6,899	17,150	-	-	N/A
4431	Tri-County Recycling	28,632	68,736	58,000	71,000	58,000	-18.3%
4444	Adm/Acct Serv.	219,000	223,000	232,000	232,000	238,000	2.6%
4522	Audit Expense	2,519	2,063	2,291	2,450	2,180	-11.0%
Services Total		485,718	514,802	466,041	463,000	458,260	-1.0%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 344 - Sanitation Collection (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 31,151	\$ 29,851	\$ 28,770	\$ 30,000	\$ 30,000	0.0%
4509	Fines & Penalties	-	-	11,000	-	-	N/A
4536	Depreciation Expense	56,052	70,319	70,000	57,000	70,000	22.8%
Sundry Charges Total		87,203	100,170	109,770	87,000	100,000	14.9%
46 Capital Outlay							
4601	Motor Vehicles	-	-	25,650	30,000	125,000	316.7%
4606	Radio Equipment	-	-	-	-	24,500	N/A
Capital Outlay Total		-	-	25,650	30,000	149,500	398.3%
Total Sanitation Collection		\$ 1,382,786	\$ 1,476,294	\$ 1,498,162	\$ 1,505,750	\$ 1,622,030	7.7%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Public Works DIVISION: Sanitation Collection

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

DEPARTMENT: Public Works

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**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 345 - Landfill							
41 Personnel Services							
4101	Salaries - Supervision	\$ 26,528	\$ 27,810	\$ 31,296	\$ 28,150	\$ 28,860	2.5%
4103	Salaries - Operational	126,000	129,076	144,999	126,200	130,890	3.7%
4104	Salaries - Overtime	14,965	16,523	20,959	16,820	19,940	18.5%
4106	FICA	9,680	10,044	11,575	10,800	11,150	3.2%
4107	Medicare	2,264	2,349	2,708	2,530	2,610	3.2%
4108	Life Insurance	255	221	208	230	230	0.0%
4109	Health Insurance	50,438	52,470	52,014	55,320	54,000	-2.4%
4110	Cancer Insurance	353	355	328	360	360	0.0%
4111	Workers Compensation	6,139	6,791	5,547	6,840	6,150	-10.1%
4112	Employee Assist. Prgm	67	67	62	70	70	0.0%
4115	Unemploy. Insurance	208	395	332	400	370	-7.5%
4116	Employee Pension	26,475	26,486	26,062	25,700	25,710	0.0%
Personnel Services Total		263,372	272,587	296,090	273,420	280,340	2.5%
42 Supplies							
4201	Fuel	37,660	35,819	29,892	42,650	32,890	-22.9%
4202	Minor Tools	374	329	280	300	300	0.0%
4203	Office Supplies	73	470	-	-	-	N/A
4207	Clothing Supplies	844	926	1,400	1,500	1,500	0.0%
4208	Postage	62	86	175	100	210	110.0%
4214	Chemical Supplies	-	-	95	150	150	0.0%
Supplies Total		39,013	37,630	31,842	44,700	35,050	-21.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	65,434	52,325	61,890	65,000	65,000	0.0%
4304	Other Equipment Repair	3,692	4,425	5,600	7,480	6,800	-9.1%
4312	Walks Drives Fences	5,481	4,859	5,800	6,600	6,600	0.0%
Maintenance & Repairs Total		74,607	61,609	73,290	79,080	78,400	-0.9%
44 Services							
4402	Medical Exams	\$ 199	\$ 235	\$ 160	\$ 200	\$ 200	0.0%
4405	Travel & Training	693	-	-	-	1,330	N/A
4409	Electric-Purchased	2,623	3,749	2,450	2,600	2,600	0.0%
4414	Clothing / Cleaning	325	337	325	330	330	0.0%
4415	Special Services	73	117	125	80	100	25.0%
4417	Printing	-	71	-	-	-	N/A
4418	Contractual Services	84,006	74,021	71,500	72,000	72,000	0.0%
4419	Professional Services	19,959	-	29,500	28,000	30,000	7.1%
4442	Trust Fees	1,360	1,374	1,474	1,800	1,700	-5.6%
Services Total		109,238	79,904	105,534	105,010	108,260	3.1%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Division 345 - Sanitation Landfill (continued)

45 Sundry Charges

4501	Insurance Expense	-	5,975	-	-		N/A
4513	ERF Expense	35,657	31,737	32,500	32,000	26,500	-17.2%
4536	Depreciation Expense	24,266	46,271	46,300	40,000	46,000	15.0%
4565	Landfill Closure	-	210,000	50,000	50,000	50,000	0.0%
Sundry Charges Total		59,923	293,983	128,800	122,000	122,500	0.4%

46 Capital Outlay

4606	Radio Equipment	\$ -	\$ -	\$ -	\$ -	\$ 3,500	N/A
Capital Outlay Total		-	-	-	-	3,500	N/A

Total Landfill		\$ 546,153	\$ 745,713	\$ 635,556	\$ 624,210	\$ 628,050	0.6%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Public Works DIVISION: Landfill

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Clean Sediment Basin	\$ 40,000
		Heavy Equipment Rental	24,500
		Pump Wells	2,000
		Security	5,500
		Total	\$ 72,000
4419	Professional Services	Engineering Services for Water Sampling	\$ 24,000
		Kenvirons	6,000
		Total	\$ 30,000
4513	ERF Expense	Environmental Remediation Fee paid to the State of Kentucky	\$ 26,500
		on a per ton basis	

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2016**

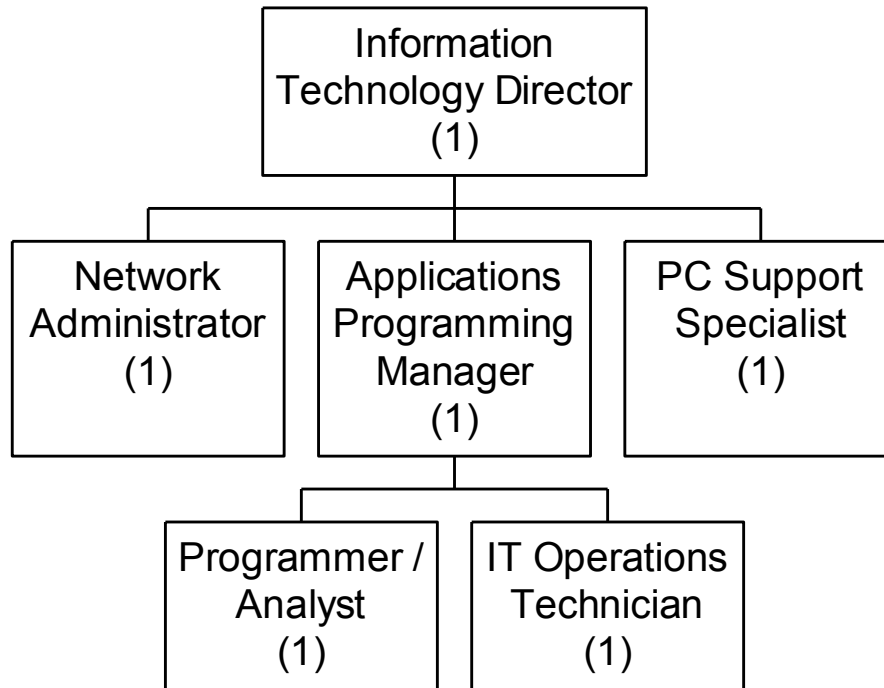
Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 346 - Transfer Station							
41 Personnel Services							
4103	Salaries - Operational	\$ 25,411	\$ 25,994	\$ 13,162	\$ 25,850	\$ 22,310	-13.7%
4104	Salaries - Overtime	3,449	3,050	1,613	3,450	3,600	4.3%
4106	FICA	1,643	1,651	871	1,860	1,610	-13.4%
4107	Medicare	384	386	203	440	380	-13.6%
4108	Life Insurance	34	30	26	50	50	0.0%
4109	Health Insurance	10,088	10,494	8,151	11,070	10,800	-2.4%
4110	Cancer Insurance	71	71	42	80	80	0.0%
4111	Workers Compensation	1,069	1,162	943	1,170	890	-23.9%
4112	Employee Assist. Prgm	13	13	10	20	20	0.0%
4115	Unemploy. Insurance	61	113	62	70	60	-14.3%
4116	Employee Pension	5,638	5,480	2,560	5,300	4,430	-16.4%
Personnel Services Total		47,861	48,444	27,643	49,360	44,230	-10.4%
42 Supplies							
4203	Office Supplies	697	592	880	1,000	900	-10.0%
4207	Clothing Supplies	157	157	175	200	310	55.0%
Supplies Total		854	749	1,055	1,200	1,210	0.8%
43 Maintenance & Repairs							
4306	Building Repair. Maint.	-	-	14,500	-	-	N/A
4312	Walks Drives Fences	-	-	-	-	10,300	N/A
Maintenance & Repairs Total		-	-	14,500	-	10,300	N/A
Division 346 - Transfer Station							
44 Services							
4401	Telephone	\$ 154	\$ 169	\$ -	\$ 170	\$ 170	0.0%
4414	Clothing / Cleaning	75	78	75	80	80	0.0%
4415	Special Services	23	21	25	30	30	0.0%
4418	Oper. Of Trans. Station	99,137	96,471	98,250	99,000	143,900	45.4%
4470	Hauling & Disposal	812,650	1,061,318	962,421	1,000,000	621,000	-37.9%
Services Total		912,039	1,158,057	1,060,771	1,099,280	765,180	-30.4%
45 Sundry Charges							
4536	Depreciation Expense	23,186	22,985	22,990	23,200	23,000	-0.9%
Sundry Charges Total		23,186	22,985	22,990	23,200	23,000	-0.9%
Transfer Station Total		\$ 983,940	\$ 1,230,235	\$ 1,126,959	\$ 1,173,040	\$ 843,920	-28.1%
Total Sanitation		\$ 2,912,879	\$ 3,452,242	\$ 3,260,677	\$ 3,303,000	\$ 3,094,000	-6.3%
SANITATION NET		\$ 121,539	\$ (50,120)	\$ 59,282	\$ 11,000	\$ (185,000)	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

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.	\$ 140,000
		It includes the Hauling and Disposal of Garbage from the	
		Transfer Station	
		Scale maintenance, repair and inspections	3,900
		Total	\$ 143,900
4470	Hauling & Disposal	Expense paid to the transfer station operator for transportation	\$ 621,000
		and disposal of sanitary waste on a per ton basis	

INFORMATION TECHNOLOGY DEPARTMENT



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Department 50 - Information Technology Division 122 - Information Technology							
41 Personnel Services							
4101	Salaries - Supervision	\$ 86,378	\$ 82,609	\$ 78,288	\$ 140,790	\$ 142,210	1.0%
4102	Salaries - Clerical	42,382	42,201	2,321	45,070	-	-100.0%
4103	Salaries - Operational	144,962	149,326	170,585	152,650	195,400	28.0%
4104	Salaries - Overtime	1,204	701	759	1,080	1,070	-0.9%
4106	FICA	15,658	15,690	14,357	21,060	21,000	-0.3%
4107	Medicare	3,662	3,670	3,358	4,930	4,920	-0.2%
4108	Life Insurance	356	296	256	360	360	0.0%
4109	Health Insurance	68,750	69,960	63,563	88,500	86,400	-2.4%
4110	Cancer Insurance	483	465	411	570	570	0.0%
4111	Workers Compensation	393	473	424	590	570	-3.4%
4112	Employee Assist. Prgm	93	88	80	110	110	0.0%
4115	Unemploy. Insurance	432	804	548	780	700	-10.3%
4116	Employee Pension	53,706	50,830	44,520	60,010	57,780	-3.7%
Personnel Services Total		418,459	417,113	379,470	516,500	511,090	-1.0%
42 Supplies							
4203	Office Supplies	1,585	1,502	2,250	2,800	3,100	10.7%
4208	Postage	230	64	100	150	150	0.0%
4209	Educational Supplies	2,632	2,752	4,800	4,800	10,100	110.4%
4211	Periodicals & Supple.	534	512	360	640	420	-34.4%
Supplies Total		4,981	4,830	7,510	8,390	13,770	64.1%
43 Maintenance & Repairs							
4302	Office Equip. Repair	90,665	77,199	122,940	129,230	130,850	1.3%
Maintenance & Repairs Total		90,665	77,199	122,940	129,230	130,850	1.3%
44 Services							
4401	Telephone	1,962	2,183	1,300	2,500	1,500	-40.0%
4403	Assoc. Dues/Subscript.	-	-	-	160	160	0.0%
4405	Travel & Training	-	17	5,000	5,720	8,680	51.7%
4408	Legal Advertising	3,048	4,701	5,090	-	3,500	N/A
4415	Special Services	105	97	170	160	170	6.3%
4417	Printing and Reprod.	23	18	40	80	80	0.0%
4418	Contractual Services	1,275	259	2,000	4,500	5,500	22.2%
4419	Professional Services	10,104	20,645	10,800	11,900	11,900	0.0%
4440	Web Services	10,125	10,222	27,600	25,280	23,040	-8.9%
Services Total		26,642	38,142	52,000	50,300	54,530	8.4%
46 Capital Outlay							
4607	Data Processing Equip.	28,590	33,980	38,124	39,300	35,500	-9.7%
Capital Outlay Total		28,590	33,980	38,124	39,300	35,500	-9.7%
Total Information Technology		\$ 569,337	\$ 571,264	\$ 600,044	\$ 743,720	\$ 745,740	0.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Information Technology

DIVISION: Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Toners	\$ 900
		Computer Paper	800
		Printer Ribbons	600
		Miscellaneous	800
		Total	\$ 3,100
4209	Educational Supplies	Any ad hoc training classes not included in Pluralsight.com	\$ 5,000
		Microsoft Developers Network Subscription	2,800
		Online technical training offered by Pluralsight.com	1,800
		Computer Books	500
		Total	\$ 10,100
4211	Periodicals and Supplements	Windows Advice Magazine	\$ 160
		Web Designer Magazine	160
		Association for Computing Machinery	100
		Total	\$ 420
4302	Office Equipment and Repair	LOGOS Maintenance	\$ 59,150
		Miscellaneous Hardware and Software	10,000
		AntiVirus License Renewal	8,000
		Dell AppAssure Additional Backup Space	8,000
		Rational Developer Licenses	7,000
		Network Server	6,000
		Backup Firewall	5,000
		Network/Threat Management Software	5,000
		E-mail Appliance Maintenance Renewal	4,500
		Burster Maintenance	2,700
		Wavecrest CyBlock Log Analyzer	2,300
		ServIT Maintenance, IBM Printers	1,800
		Firewall Maintenance and J-Care	1,800
		SpoolFlex/FormFlex Maintenance	1,600
		Active Directory Management Software	1,500
		UCC Certificate Renewal	1,400
		Exchange Reporting Software	1,300
		ServIT Maintenance, Servers	1,200
		Adobe Creative Cloud Removal	700
		Engineer's Toolkit Renewal	500
		DBU Maintenance	600

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

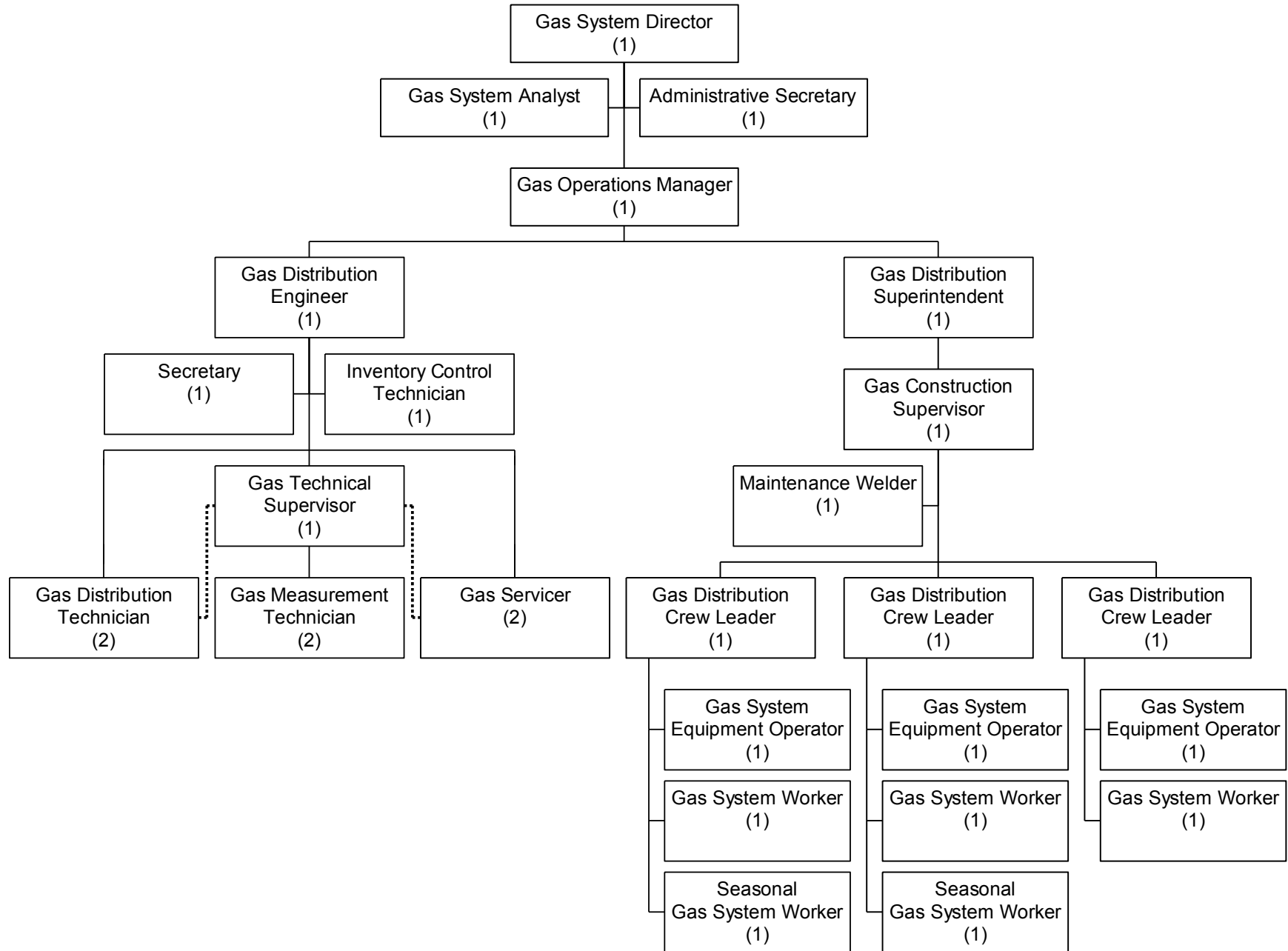
DEPARTMENT: Information Technology **DIVISION:** Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4302	Office Equipment and Repair	FGI Events Manager maintenance Renewal	400
		Dameware Renewal	400
		Total	\$ 130,850
4403	Association Dues	COMMON is a national users group for AS/400 information and training	\$ 160
4418	Contractual Services	New World Software Modifications	\$ 3,500
		Miscellaneous Contract Support	2,000
		Total	\$ 5,500
4419	Professional Services	Business Recovery	\$ 5,400
		iSeries OS Upgrade	3,500
		Network/Internet Consulting	3,000
		Total	\$ 11,900
4440	Web Services	HMPL Fiber Charges	\$ 8,100
		CivicPlus Website Maintenance Fee	6,000
		HMPL High Speed Internet	3,240
		CivicPlus Mobile App Maintenance Fee	2,200
		CivicPlus Media Storage Fee	2,100
		CivicPlus CRM User Upgrade Renewal	1,400
		Total	\$ 23,040

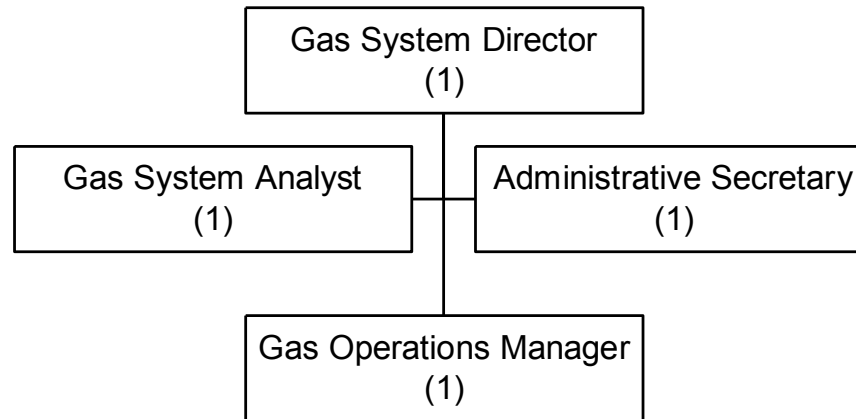
DEPARTMENT: Information Technology

C - 150

GAS SYSTEM DEPARTMENT



GAS SYSTEM DEPARTMENT ADMINISTRATION



**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3221	Service Charges	\$ 10,525	\$ 10,112	\$ 10,500	\$ 11,000	\$ 10,500	-4.5%
Service Fees Total		10,525	10,112	10,500	11,000	10,500	-4.5%
36 Sale of Property							
3622	Sale of Equipment	4,889	12,330	14,000	1,500	1,500	0.0%
3625	Taxable Sales	827	73	250	200	200	0.0%
Sale of Property Total		5,716	12,403	14,250	1,700	1,700	0.0%
37 Other Revenue							
3700	Interest Income	17,007	31,932	20,000	30,300	20,800	-31.4%
3730	Insurance Recovery	-	14	-	-	-	N/A
3754	State Contract	-	-	-	2,500	-	-100.0%
3830	Reimbursable Services	34,818	(6,761)	21,210	2,500	2,500	0.0%
Other Revenue Total		51,825	25,185	41,210	35,300	23,300	-34.0%
39 Gas Revenue							
3900	Gas Sales	16,657,230	20,259,890	17,840,000	20,520,000	16,000,000	-22.0%
3920	Penalties	58,265	72,037	55,000	52,500	55,000	4.8%
3940	Gas Mains	-	3,000	49,280	10,000	7,500	-25.0%
3945	Service Lines	31,157	14,214	9,200	17,500	10,000	-42.9%
3960	PEAK Return	275,121	279,201	284,680	270,000	275,000	1.9%
3990	Miscellaneous	20,038	9,743	6,000	10,000	6,000	-40.0%
Gas Revenue Total		17,041,811	20,638,085	18,244,160	20,880,000	16,353,500	-21.7%
38 Transfer Miscellaneous							
	Unrestricted Fund Bal.	-	-	-	586,000	630,000	7.5%
Transfers Miscellaneous Total		-	-	-	586,000	630,000	7.5%
GAS REVENUE TOTAL		\$17,109,877	\$20,685,785	\$18,310,120	\$21,514,000	\$17,019,000	-20.9%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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EXPENSE

Department 25 - Gas
Division 771 - Gas Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 165,066	\$ 169,381	\$ 172,042	\$ 175,240	\$ 178,150	1.7%
4102	Salaries - Clerical	41,067	42,476	52,114	46,120	37,410	-18.9%
4103	Salaries - Operational	35,309	36,481	42,475	47,740	43,150	-9.6%
4104	Salaries - Overtime	-	-	-	270	270	0.0%
4105	Salaries - Other	994	-	53	-	-	N/A
4106	FICA	13,862	14,223	15,389	16,690	16,040	-3.9%
4107	Medicare	3,242	3,326	3,599	3,910	3,760	-3.8%
4108	Life Insurance	278	241	238	240	240	0.0%
4109	Health Insurance	53,800	55,968	58,224	59,000	57,600	-2.4%
4110	Cancer Insurance	377	379	373	380	380	0.0%
4111	Workers Compensation	1,710	2,259	2,424	2,800	3,100	10.7%
4112	Employee Assist. Prgm	71	71	70	80	80	0.0%
4115	Unemploy. Insurance	381	720	622	620	530	-14.5%
4116	Employee Pension	47,170	46,842	44,637	47,550	44,140	-7.2%
Personnel Services Total		363,327	372,367	392,260	400,640	384,850	-3.9%

42 Supplies

4201	Fuel	2,500	2,329	1,993	2,710	2,200	-18.8%
4203	Office Supplies	1,617	2,557	1,860	1,860	1,860	0.0%
4207	Clothing Supplies	-	66	170	170	170	0.0%
4208	Postage	349	134	200	200	200	0.0%
4209	Educational Supplies	2,222	2,241	2,000	2,000	2,000	0.0%
4210	Photographic Supplies	19	34	35	30	40	33.3%
4211	Periodicals & Supple.	59	69	100	130	120	-7.7%
Supplies Total		6,766	7,430	6,358	7,100	6,590	-7.2%

43 Maintenance & Repairs

4301	Vehicle Repair	1,427	960	500	850	850	0.0%
4302	Office Equip. Repair	3	14	40	50	50	0.0%
4309	Radios Repair	53	-	50	60	60	0.0%
Maintenance & Repairs Total		1,483	974	590	960	960	0.0%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
Division 771 - Gas Administration (continued)							
44 Services							
4401	Telephone	\$ 3,968	\$ 2,990	\$ 3,500	\$ 3,700	\$ 3,700	0.0%
4402	Medical Exams	342	50	100	200	200	0.0%
4403	Assoc. Dues/Subscript.	18,399	16,580	20,900	21,240	20,920	-1.5%
4405	Travel & Training	10,818	11,480	14,500	15,190	15,110	-0.5%
4406	Boards and Meetings	44	83	90	120	90	-25.0%
4408	Legal Advertising	738	250	750	800	750	-6.3%
4414	Clothing/Cleaning	100	104	100	100	100	0.0%
4415	Special Services	107	86	150	150	180	20.0%
4417	Printing and Reprod.	150	87	100	170	100	-41.2%
4418	Contractual Services	220	390	450	800	8,500	962.5%
4419	Professional Services	26,269	20,582	40,000	43,000	42,650	-0.8%
4442	Trust Fees	1,355	1,286	1,300	1,500	1,500	0.0%
4491	Kyndle	12,000	12,000	12,000	12,000	12,000	0.0%
4522	Audit Expense	11,726	9,604	10,750	11,500	11,500	0.0%
Services Total		86,236	75,572	104,690	110,470	117,300	6.2%
45 Sundry Charge							
4501	Insurance Expense	122,245	127,365	156,000	156,000	156,000	0.0%
4506	Agency Contributions	839,000	873,000	895,000	895,000	924,000	3.2%
4520	In Lieu of Tax	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	0.0%
4536	Depreciation Expense	217,738	209,347	214,000	220,000	214,000	-2.7%
Sundry Charge Total		2,578,983	2,609,712	2,665,000	2,671,000	2,694,000	0.9%
Total Gas Administration		<u>\$ 3,036,795</u>	<u>\$ 3,066,055</u>	<u>\$ 3,168,898</u>	<u>\$ 3,190,170</u>	<u>\$ 3,203,700</u>	<u>0.4%</u>

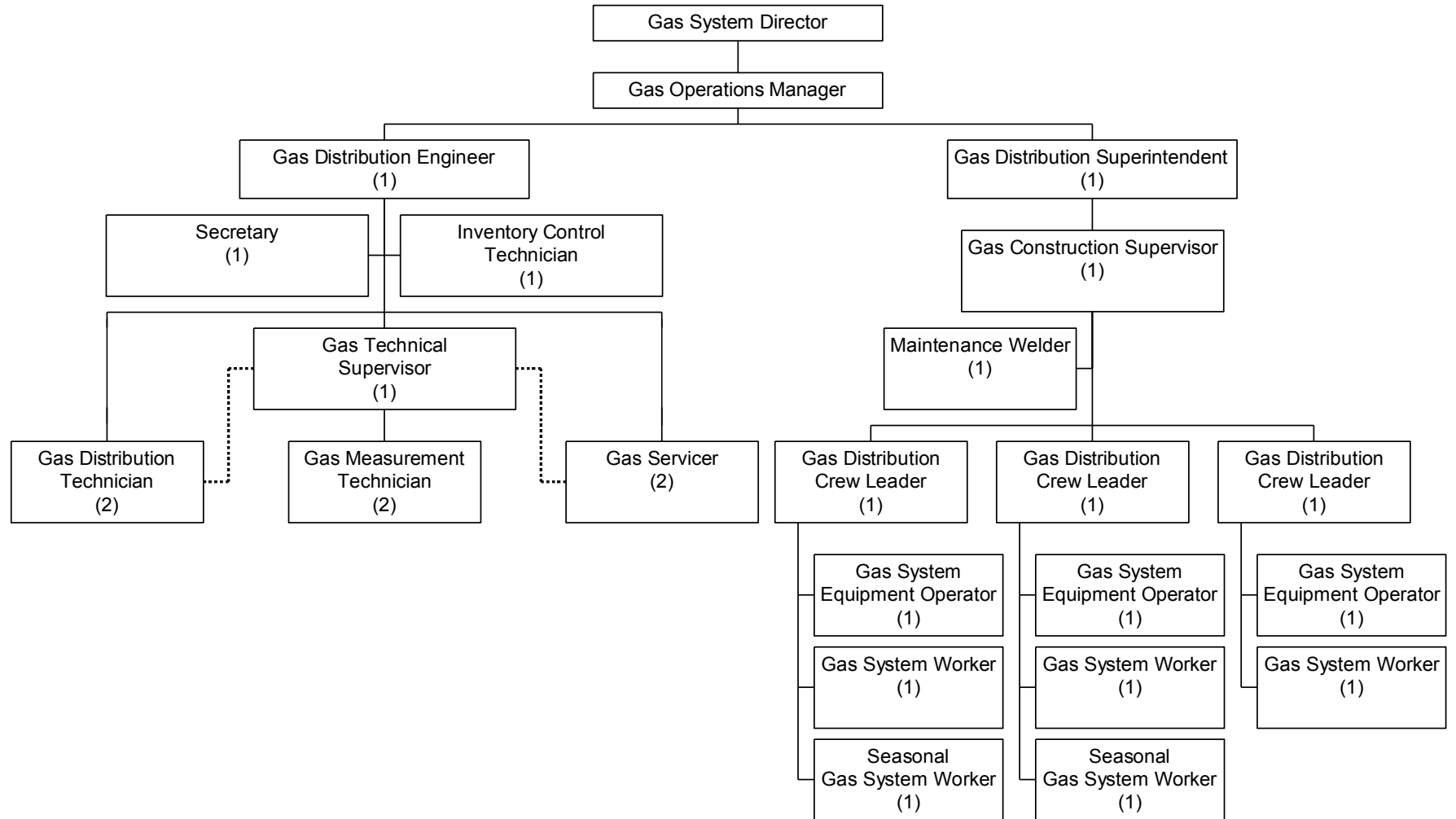
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Gas

DIVISION: Gas Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	American Public Gas Association Membership Dues	\$ 6,850
		Kentucky 811 Membership Fees and Dues	5,000
		Kentucky Gas Association Membership Dues	2,060
		American Gas Association	2,000
		Chamber of Commerce Membership Dues	1,250
		Southern Gas Association	1,000
		APGA DIMP Membership Dues	1,000
		American Public Gas Association Public Awareness Quest Fore	500
		National Society of Prof Engineers Association Dues	440
		NACE Corrosion Membership and Certification Dues	270
		American Society of Civil Engineers Association Dues	250
		SIF Membership Dues	200
		Common Ground Alliance Dues	100
		Total	\$ 20,920
4418	Contractual Services	Flow GIS	7,500
		Programming support	1,000
			\$ 8,500
4419	Professional Services	McCarter & English	\$ 11,500
		EnerCon Gas Pricing	9,000
		System Expansion Review	7,000
		Public Awareness Printed Material and Mailings	5,900
		Programming Capital Reports	3,500
		Advanced Solutions Tech Support AutoCad	3,000
		DLT Solutions Software Renewal Map 3D and AutoCad	2,000
		GIS On-Site Mapping Unit Tech Support	750
		Total	\$ 42,650

GAS SYSTEM DEPARTMENT DISTRIBUTION OPERATIONS



**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Division 772 - Gas Distribution

40 Expenses

4900	Corydon Franchise Fee	\$ 1,801	\$ 2,055	\$ 1,500	\$ 1,850	\$ 1,500	-18.9%
Expenses Total		1,801	2,055	1,500	1,850	1,500	-18.9%

41 Personnel Services

4101	Salaries - Supervision	177,914	192,653	171,735	211,410	214,810	1.6%
4102	Salaries - Clerical	60,320	62,135	58,999	63,850	67,720	6.1%
4103	Salaries - Operational	482,138	468,888	514,084	563,730	542,280	-3.8%
4104	Salaries - Overtime	9,614	11,121	9,950	18,820	18,730	-0.5%
4105	Salaries - Other	29,757	14,512	8,715	31,060	-	-100.0%
4106	FICA	45,631	45,840	43,754	55,070	52,300	-5.0%
4107	Medicare	10,672	10,721	10,233	12,880	12,230	-5.0%
4108	Life Insurance	1,412	1,240	1,133	1,320	1,320	0.0%
4109	Health Insurance	270,901	275,939	251,310	324,500	316,800	-2.4%
4110	Cancer Insurance	1,872	1,851	1,723	2,080	2,080	0.0%
4111	Workers Compensation	14,983	19,370	21,109	26,400	27,440	3.9%
4112	Employee Assist. Prgm	360	372	350	400	400	0.0%
4115	Unemploy. Insurance	1,273	2,325	1,734	2,020	1,730	-14.4%
4116	Employee Pension	147,151	147,338	131,242	151,450	143,900	-5.0%
Personnel Services Total		1,253,998	1,254,305	1,226,071	1,464,990	1,401,740	-4.3%

42 Supplies

4200	Non-Inventory Parts	2,078	2,387	4,500	2,950	4,700	59.3%
4201	Fuel	45,200	45,059	39,924	49,550	43,920	-11.4%
4202	Minor Tools	9,753	5,613	5,431	5,450	5,450	0.0%
4203	Office Supplies	1,980	2,784	2,100	2,700	2,700	0.0%
4204	Cleaning Supplies	1,591	1,684	1,400	1,550	1,500	-3.2%
4205	Medical & Drug Supply	68	-	100	100	100	0.0%
4207	Clothing Supplies	11,094	7,409	9,000	8,000	12,060	50.8%
4208	Postage	56	113	120	150	150	0.0%
4209	Educational Supplies	-	167	500	500	-	-100.0%
4210	Photographic Supplies	-	-	50	50	50	0.0%
4211	Periodicals & Supple.	104	346	810	650	950	46.2%
4212	Mechanical Supplies	1,888	1,417	2,100	2,100	7,520	258.1%
4213	Traffic Control Supplies	2,252	93	2,700	2,750	2,750	0.0%
4214	Chemical Supplies	8,682	7,356	7,000	8,500	8,250	-2.9%
4218	Natural Gas	12,476,617	15,626,742	12,975,000	16,100,000	11,645,000	-27.7%
4220	Supplies for Resale	365	60	60	100	100	0.0%
4225	Safety Supplies	2,625	2,205	2,600	2,600	2,620	0.8%
Supplies Total		12,564,353	15,703,435	13,053,395	16,187,700	11,737,820	-27.5%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Division 772 - Gas Distribution (continued)

43 Maintenance & Repairs

4301	Vehicle Repair	\$ 20,063	\$ 23,175	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
4302	Office Equip. Repair	87	282	150	200	200	0.0%
4303	Instr. & Appar. Repair	9,702	6,351	7,000	7,200	12,200	69.4%
4304	Other Equipment Repair	19,998	18,790	28,000	30,000	19,400	-35.3%
4305	Heating / A.C. Repair	-	-	-	200	200	0.0%
4306	Building Repair & Maint.	3,608	3,200	3,000	3,700	3,200	-13.5%
4307	Other Structures Repair	288	1,590	500	1,000	750	-25.0%
4308	Machines Tools Repair	1,085	998	1,000	1,000	1,000	0.0%
4309	Radios Repair	1,921	2,793	1,900	2,350	2,350	0.0%
4314	Pumps & Motors	50	60	100	100	100	0.0%
4315	Utility Cuts	16,091	8,787	21,000	22,500	14,000	-37.8%
4316	Minor Street Repair	932	1,946	1,000	1,000	1,000	0.0%
4318	Gas Serv. Line Repairs	60,728	58,008	40,000	60,000	46,000	-23.3%
4319	Gas Main Line Repairs	79,198	59,599	40,000	70,000	42,000	-40.0%
4320	Gas Meter Repairs	22,674	26,648	24,000	32,750	24,000	-26.7%
4321	Regulator Repair/Maint	37,798	34,824	15,000	37,300	26,300	-29.5%
Maintenance & Repairs Total		274,223	247,051	202,650	289,300	212,700	-26.5%

44 Services

4401	Telephone	6,242	7,057	9,000	9,000	9,000	0.0%
4402	Medical Exams	1,073	1,712	1,200	1,500	1,500	0.0%
4405	Travel & Training	12,207	11,443	14,000	22,460	21,560	-4.0%
4408	Legal Advertising	847	910	1,200	900	900	0.0%
4409	Electric-Purchased	405	458	450	450	450	0.0%
4414	Clothing / Cleaning	1,800	1,968	1,900	1,900	1,900	0.0%
4415	Special Services	1,371	983	1,000	1,000	1,000	0.0%
4417	Printing and Reprod.	60	335	800	450	800	77.8%
4418	Contractual Services	1,895	1,669	1,700	1,830	41,000	2140.4%
4419	Professional Services	9,640	4,509	55,000	61,000	29,350	-51.9%
4424	Equipment Rental	2,185	2,042	3,250	3,500	3,500	0.0%
Services Total		37,725	33,086	89,500	103,990	110,960	6.7%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2016**

Account Number	Account Description	2013 Actual	2014 Actual	2015 Projection	2015 Budget	2016 Proposed Budget	% Change
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Division 772 - Gas Distribution (continued)

46 Capital Outlay

4601	Motor Vehicles	\$ 3,603	\$ 3,681	\$ 54,000	\$ 55,950	\$ -	-100.0%
4605	Machinery & Tools	-	-	87,000	87,500	72,000	-17.7%
4606	Radio Equipment	-	-	-	-	94,580	N/A
4607	Data Processing Equip.	-	6,624	-	-	-	N/A
4608	Instrument & Apparatus	12,608	-	15,500	27,700	14,600	-47.3%
4621	Gas Service Lines	-	-	15,000	25,700	25,400	-1.2%
4622	Gas Main Lines	-	-	25,000	39,500	24,000	-39.2%
4623	Gas Meters	-	-	11,000	18,400	7,500	-59.2%
4624	System Improvements	-	-	10,000	38,500	112,500	192.2%
4625	Regulators	-	-	1,600	4,750	-	-100.0%
Capital Outlay Total		16,211	10,305	219,100	298,000	350,580	17.6%

Total Gas Distribution	<u>\$14,148,311</u>	<u>\$17,250,237</u>	<u>\$14,792,216</u>	<u>\$18,345,830</u>	<u>\$13,815,300</u>	<u>-24.7%</u>
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GAS EXPENSE TOTAL	<u>\$17,185,106</u>	<u>\$20,316,292</u>	<u>\$17,961,114</u>	<u>\$21,536,000</u>	<u>\$17,019,000</u>	<u>-21.0%</u>
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GAS NET	<u>\$ (75,229)</u>	<u>\$ 369,493</u>	<u>\$ 349,006</u>	<u>\$ (22,000)</u>	<u>\$ -</u>	
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Gas

DIVISION: Gas Distribution

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Current NACE and other Code Books	\$ 600
		Revised NFPA - 54 books	250
		Revised 49 CFR 192 books	100
			\$ 950
4418	Contractual Services	Seasonal contract employees	\$ 38,500
		Mowing Gas Stations and Bush Hogging Large Lot	1,400
		Temp. Sanitation Facilities	700
		Action Pest Control	400
		Total	\$ 41,000
4419	Professional Services	Cathodic protection and DIMP support	\$ 9,500
		GIS Field Collection	7,000
		Field Services Tapping and Plugging	5,500
		Pronto Form Management	4,850
		Industrial Training Services OQ Licenses and Support	2,500
		Total	\$ 29,350
4424	Equipment Rental	Small excavator	\$ 2,750
		Auxiliary equipment	750
		Total	\$ 3,500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 64,000</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>20-25-772-4605</u>

DESCRIPTION OF ITEM OR PROJECT:

Replace existing trencher, unit 772-003 which is a 2006 Ditch Witch RT-40.

PROJECT JUSTIFICATION:

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

IMPACT ON OPERATING BUDGET:

This purchase will keep repairs and maintenance costs lower.

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 8,000</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>20-25-772-4605</u>

DESCRIPTION OF ITEM OR PROJECT:

Forklift accessible pallet shelving for the new warehouse located in the new Public Works/Gas facility.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 94,580</u>
ACCOUNT DESCRIPTION:	<u>Radio Equipment</u>	ACCOUNT NUMBER:	<u>20-25-772-4606</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase new vehicle radios, handhelds and base stations.			
PROJECT JUSTIFICATION: In preparation for the 911 Communications Center upgrade of the radio center and computer aided dispatch equipment, each City department will be mandated to upgrade to P25 radio standards. This standard is the national standard for narrow banding with the Federal Communications Commission (FCC). The approach to incorporate the funding for the mobile and portable radios into the annual budget is in conjunction with the proposed bonding for the 911 center.			
DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 14,600</u>
ACCOUNT DESCRIPTION:	<u>Instruments & Apparatus</u>	ACCOUNT NUMBER:	<u>20-25-772-4608</u>
DESCRIPTION OF ITEM OR PROJECT: Various instruments including Sensit leak detector, Trak-it gas detector, calibration equipment, 2 - mercury instruments pressure monitors, and a marker ball locator.			
PROJECT JUSTIFICATION: The Gas Fund requires various types of equipment, tools, meters, and other items to maintain the gas supply system. Most is due to scheduled maintenance while some is based on new customers or expansion of service.			
IMPACT ON OPERATING BUDGET:			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 25,400</u>
ACCOUNT DESCRIPTION:	<u>Gas service lines</u>	ACCOUNT NUMBER:	<u>20-25-772-4621</u>
DESCRIPTION OF ITEM OR PROJECT: 20 services for new customers with double meter set valves and an additional 15 services for new Cairo area customers.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			
DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 24,000</u>
ACCOUNT DESCRIPTION:	<u>Gas Main Lines</u>	ACCOUNT NUMBER:	<u>20-25-772-4622</u>
DESCRIPTION OF ITEM OR PROJECT: 1,500 feet of 2" main from the end of Diamond Island Road to Corydon master meter set creating a double feed loop to enhance system flow so the town has a double feed. Additional main extensions as needed.			
PROJECT JUSTIFICATION: Over 400 customers are currently on single fed system.			
IMPACT ON OPERATING BUDGET:			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2016**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 7,500</u>
ACCOUNT DESCRIPTION:	<u>Gas meters</u>	ACCOUNT NUMBER:	<u>20-25-772-4623</u>
DESCRIPTION OF ITEM OR PROJECT: Various commercial, industrial, and residential gas meters. This is to continue the meter replacement program.			
PROJECT JUSTIFICATION: The Gas Fund requires various types of equipment, tools, meters, and other items to maintain the gas supply system. Most is due to scheduled maintenance while some is based on new customers or expansion of service.			
IMPACT ON OPERATING BUDGET:			
DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 35,000</u>
ACCOUNT DESCRIPTION:	<u>System enhancements</u>	ACCOUNT NUMBER:	<u>20-25-772-4624</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase a ground bed rectifier system for cathodic protection at a cost of \$35,000.			
PROJECT JUSTIFICATION: The Gas Fund requires various types of equipment, tools, meters, and other items to maintain the gas supply system. Most is due to scheduled maintenance while some is based on new customers or expansion of service.			
IMPACT ON OPERATING BUDGET:			

DEPARTMENT: Gas

C - 166



SECTION D

OTHER INFORMATION

CAPITAL EXPENDITURES BY CLASSIFICATION AND FUND
Fiscal 2016

	General	Gas	Cemetery	Construction	HART	Sanitation	911	Total
4601 Vehicles	\$ 496,520		\$ 40,000		\$ 205,470	\$ 125,000		\$ 866,990
4605 Machinery & Tools	35,500	\$ 72,000			5,100			112,600
4606 Radio Equipment	910,730	94,580		\$ 2,818,570		28,000		3,851,880
4607 Data Proc. Equip.	59,500						\$ 750,000	809,500
4608 Instr. & Apparatus		14,600						14,600
4612 Streets				\$ 894,000				894,000
4617 Buildings				2,928,430				2,928,430
4621 Gas Service Lines		25,400						25,400
4622 Gas Main Lines		24,000						24,000
4623 Gas Meters		7,500						7,500
4624 System Improve.		112,500			19,900			132,400
4626 Land Acquisition				200,000				200,000
4628 Park Improvement	215,000							215,000
4641 Municipal Center	160,000							160,000
4650 Riverfront Impr.				600,000				600,000
	\$ 1,877,250	\$ 350,580	\$ 40,000	\$ 7,441,000	\$ 230,470	\$ 153,000	\$ 750,000	\$ 10,842,300

City of Henderson, KY

Recap of all Capital Projects

General Fund Capital				
Division Number				
10-10-124	Human Resources	Mid-size sedan		\$ 18,500
10-15-123	Accounting	3 small pickup trucks	\$ 63,000	
10-15-123		Radio equipment	48,510	
				\$ 111,510
10-20-232	Fire	Radio equipment	\$ 210,150	
10-20-232		Thermal Imaging Camera	10,500	
				\$ 220,650
10-35-351	Parks	Playground equipment for Central Park	\$ 50,000	
10-35-351		Playground equipment for Newman Park	50,000	
10-35-351		Development of East End Park	115,000	
				\$ 215,000
10-35-352	Golf	New golf cart		\$ 6,000
10-40-231	Police	6 - Marked Police Vehicles	\$ 268,020	
10-40-231		Radio equipment	629,810	
10-40-231		21 Personal Computers with Accessories	24,000	
				\$ 921,830
10-45-014	Municipal Facilities	Radio equipment	\$ 4,000	
10-45-014		Municipal Center Improvement	160,000	
				\$ 164,000
10-45-341	Public Works Admin.	Radio equipment		\$ 2,000
10-45-234	Traffic Control	3/4 ton service truck	\$ 30,000	
		Sign vinyl cutter	8,000	
		Radio equipment	6,760	
				\$ 44,760
10-45-342	Public Way Improvement	3/4 ton service truck	\$ 30,000	
		New dump truck	40,000	
		Radio equipment	6,000	
				\$ 76,000
10-45-366	Central Garage	New service truck	\$ 47,000	
		Vehicle system analyzer	11,000	
		Radio equipment	3,500	
				\$ 61,500
10-50-122	Information Technology	26 Personal Computers with Accessories		\$ 35,500
Total General Fund				\$ 1,877,250

City of Henderson, KY

Recap of all Capital Projects

Gas Fund Capital

Division Number			
20-25-772	Gas Distribution	Trencher	\$ 64,000
20-25-772		Shelving	8,000
20-25-772		Radio equipment	94,580
20-25-772		Various Instruments & Apparatus	14,600
20-25-772		Gas Service Lines	25,400
20-25-772		Gas Main Lines	24,000
20-25-772		Gas Meters	7,500
20-25-772		System Enhancements	35,000
20-25-772		System Enhancements - relocate regulator stat	77,500
			\$ 350,580
		Total Gas Fund	\$ 350,580

Cemetery Capital

Division Number			
40-35-453	Cemetery	New dump truck	\$ 40,000
		Total CemeteryFund	\$ 40,000

Construction Fund Capital

Division Number			
51-90-298	City Manager	Communication Equipment	\$ 2,818,570
		Streets - Safe Routes to School	213,000
		Streets, lights, sidewalks and curbs	646,000
		Streets - Bike Way	35,000
		Public Works building renovations	2,928,430
		Land acquisition	200,000
		Riverfront Improvements	600,000
		(Funded by Federal Transportation Authority)	\$ 7,441,000
		Total Construction Fund	\$ 7,441,000

HART Capital

Division Number			
56-30-015	Mass Transit	2 - New buses	\$ 205,470
		Various tools	5,100
		Bus shelters and benches	19,900
			\$ 230,470
		Total HART Fund	\$ 230,470

City of Henderson, KY

Recap of all Capital Projects

Sanitation Fund Capital				
<u>Division Number</u>				
57-45-344	Sanitation Collection	16 Cubic Yard Garbage Truck	\$ 125,000	
57-45-344		Radio equipment	24,500	
				\$ 149,500
57-45-345	Landfill	Radio equipment		\$ 3,500
				<u>\$ 153,000</u>
		Total Sanitation Fund		<u>\$ 153,000</u>

911 Fund Capital				
<u>Division Number</u>				
58-40-018	911	New Computer Assisted Computer (CAD)	\$ 750,000	
				<u>\$ 750,000</u>
		Total 911 Fund		<u>\$ 750,000</u>

		GRAND TOTAL - ALL FUNDS		<u>\$ 10,842,300</u>
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City of Henderson, KY Vehicles and Heavy Equipment - Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2016	2017	2018	2019	2020 or after
<u>Human Resources</u>																
124-119	Jeep	Cherokee	1998	156,829					X			\$	18,500			
<u>Community Development</u>																
233-006	Chevrolet	Impala	2006	42,372				X							\$	18,500
<u>Codes</u>																
233-001	Ford	Taurus	1997	72,960					X			\$	18,500			
233-005	Chevrolet	Impala	2007	68,544				X								\$ 18,500
233-003	Chevrolet	Impala	2006	43,000				X								\$ 18,500
233-154	Chevrolet	Impala	2009	35,518				X								\$ 18,500
<u>Engineering</u>																
377-001	Ford	Taurus	2005	48,020				X								\$ 18,500
377-236	Ford	F-150	2013	9,221			X									\$ 18,500
<u>Finance</u>																
121-001	Chevrolet	Malibu	2003	39,181				X								\$ 18,500
121-002	Ford	Taurus	1999	52,342					X			\$	18,500			
121-003	Chevrolet	Malibu	2001	18,529				X								\$ 18,500
121-193	Chevrolet	Impala	2011	33,015				X								\$ 18,500
<u>Accounting</u>																
123-002	Ford	Ranger	2004	70,540					X			\$	21,000			
123-004	Ford	Ranger	2006	65,839					X							\$ 21,000
123-007	Ford	Ranger	2006	83,626					X			\$	21,000			
123-009	Ford	Ranger	2007	79,616					X							\$ 21,000
123-121	Ford	Ranger	2008	66,121				X								\$ 21,000
123-156	Ford	Ranger	2009	34,272				X								\$ 21,000
123-201	Ford	Ranger	1996	67,219					X			\$	21,000			
123-238	Ford	F-150	2013	10,844			X									\$ 21,000
123-235	Ford	F-150	2013	27,549				X								\$ 21,000
123-273	Ford	F-150	2014	511			X									\$ 21,000
<u>Fire</u>																
232-002	E-One	Pumper	1999	43,161				X								\$ 425,000
232-005	Ford	Explorer	2005	73,328				X								\$ 25,000
232-009	Ford	F-350	2006	15,235				X								\$ 22,500
232-010	Ford	Rescue	1996	54,218					X						\$ 300,000	
232-012	Smeal	Aerial	1996	2,248						X						\$ 1,100,000
232-013	Trailer	16' Utility	2005	N/A				X								\$ 15,000
232-014	Pierce	Pumper	2005	71,894				X								\$ 425,000
232-016	E-One	Pumper	1999	81,238					X							
232-017	Trailer	Roadmaster	2006	N/A				X								\$ 25,000
232-019	Hackney	Rescue	2004	63,041				X								\$ 300,000

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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2016	2017	2018	2019	2020 or after
<u>Fire (continued)</u>																
232-024	E-One	Pumper	1999	72,474							X					\$ 425,000
232-114	Ford	F-250	2008	29,187				X								\$ 25,000
232-190	Sutpen	Pumper	2010	30,682				X								\$ 425,000
232-200	Ford	Taurus	2011	30,355			X									\$ 22,500
232-233	Ford	Explorer	2013	14,129			X									\$ 25,000
232-259	Chevrolet	Impala	2014	10,925			X									\$ 22,500
New	Ferrara	Pumper	2015	-												\$ 425,000
<u>Parks</u>																
451-001	Ford	F-350	1997	79,696							X		\$ 22,500			
451-002	Ford	F-150	2006	80,632				X							\$ 18,500	
451-007	John Deere	Tractor	2007		1,903			X							\$ 25,000	
451-010	Ford	F-150	2007	58,000				X							\$ 18,500	
451-011	Chevrolet	Silverado	2002	108,163							X			\$ 18,500		
451-012	Ford	F-350	2006	17,563				X							\$ 22,500	
451-112	Vermeer	Stump Cutter	2007		227			X							\$ 20,000	
451-124	Ford	F-150	2008	57,176				X							\$ 18,500	
451-165	Ford	F-150	2010	54,818				X							\$ 18,500	
451-177	John Deere	Tractor	2010		565		X								\$ 25,000	
451-184	Chevrolet	Venture	2003	73,431							X				\$ 16,000	
451-192	Ford	Backhoe	1984		7,072	A					X					
451-204	Ford	F-150	2011	54,075				X							\$ 18,500	
451-218	John Deere	Tractor	1987	broken	5,530						X		\$ 25,000			
<u>Golf</u>																
452-281	Chevrolet	Malibu	2001	63,266		B				X						
452-129	Ford	F-150	1986	56,678							X		\$ 21,000			
452-217	John Deere	5045E	2012		426			X							\$ 25,000	
<u>Recreation</u>																
456-120	Ford	Ranger	2008	35,658		B		X								
<u>Police</u>																
231-002	Mitsubishi		2000	163,591		A					X					
231-004	Ford	Crown Vic	1998	154,944		A					X					
231-007	Ford	Crown Vic	1999	125,520		A					X					
231-011	Hyundai	Go-4	2003	39,244		A					X					
231-012	Boston	Whaler	2006		100			X							\$ 65,000	
231-015	Ford	Crown Vic	2001	112,082		A				X						
231-019	Toyota	Pick Up	1996	137,059		A					X					
231-020	Ford	F-350 Van	1989	12,134						X					\$ 22,500	
231-021	Dodge	Viper	2006	6,710		A	X									
231-030	Ford	Crown Vic	2004	104,126		A				X						
231-031	Ford	Crown Vic	2004	88,817		A						X				

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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2016	2017	2018	2019	2020 or after
Police (continued)																
231-041	Dodge	Van	1999	136,134						X				\$	22,500	
231-053	Ford	Crown Vic	2006	110,398						X			\$	44,670		
231-085	Ford	Crown Vic	2003	104,964							X		\$	44,670		
231-086	Ford	Crown Vic	2003	114,927						X			\$	44,670		
231-087	Ford	Crown Vic	2003	114,327						X			\$	44,670		
231-090	Ford	Crown Vic	2006	83,288						X				\$	44,670	
231-091	Ford	Crown Vic	2006	115,225		A						X				
231-092	Ford	Crown Vic	2006	118,408						X				\$	44,670	
231-093	Ford	Crown Vic	2006	71,071				X						\$	44,670	
231-094	Ford	Crown Vic	2006	109,464						X				\$	44,670	
231-095	Ford	Crown Vic	2006	140,459							X		\$	44,670		
231-097	Ford	Crown Vic	2006	85,359						X					\$	44,670
231-098	Ford	Crown Vic	2006	67,906						X					\$	44,670
231-099	Ford	Crown Vic	2006	90,471						X					\$	44,670
231-130	Ford	Crown Vic	2008	96,849				X							\$	44,670
231-141	Ford	F-150 Pickup	2003	152,995		A					X					
231-147	Ford	Crown Vic	2009	53,099				X								\$ 44,670
231-148	Ford	Crown Vic	2009	31,222				X								\$ 44,670
231-149	Ford	Crown Vic	2009	75,644				X								\$ 44,670
231-150	Ford	Crown Vic	2009	61,872				X								\$ 44,670
231-151	Ford	Crown Vic	2009	57,127				X								\$ 44,670
231-162	Ford	Pick Up	2010	9,665			X									\$ 44,670
231-166	Ford	Crown Vic	2010	44,473				X								\$ 44,670
231-167	Ford	Crown Vic	2010	40,930				X								\$ 44,670
231-168	Ford	Crown Vic	2010	53,820				X								\$ 44,670
231-169	Ford	Crown Vic	2010	61,290				X								\$ 44,670
231-170	Ford	Crown Vic	2010	37,145				X								\$ 44,670
231-171	Ford	Taurus	2002	116,818		A					X					
231-181	Ford	Crown Vic	2010	19,712			X									\$ 44,670
231-182	Ford	Crown Vic	2010	48,084				X								\$ 44,670
231-194	Ford	Taurus	2011	22,069			X									\$ 44,670
231--195	Chevrolet	Caprice	2011	35,673				X								\$ 44,670
231-196	Chevrolet	Caprice	2011	45,931				X								\$ 44,670
231-221	Chevrolet	Caprice	2012	25,152			X									\$ 44,670
231-222	Chevrolet	Caprice	2012	18,142			X									\$ 44,670
231-223	Chevrolet	Caprice	2012	35,972				X								\$ 44,670
231-224	Chevrolet	Caprice	2012	27,127			X									\$ 44,670
231-225	Chevrolet	Caprice	2012	25,488			X									\$ 44,670
231-226	Chevrolet	Caprice	2012	14,439			X									\$ 44,670
231-228	Ford	Taurus	2013	29,086			X									\$ 44,670
231-229	Ford	Taurus	2013	15,031			X									\$ 44,670
231-230	Ford	Taurus	2013	17,271			X									\$ 44,670
231-231	Ford	Taurus	2013	25,458			X									\$ 44,670
231-247	Jeep	Cherokee	1999	100,723		A					X		\$	44,670		

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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2016	2017	2018	2019	2020 or after
<u>Police (continued)</u>																
231-253	Chevrolet	Impala	2014	7,021			X									\$ 44,670
231-254	Chevrolet	Impala	2014	4,534			X									\$ 44,670
231-255	Chevrolet	Impala	2014	9,287			X									\$ 44,670
231-256	Chevrolet	Impala	2014	8,208			X									\$ 44,670
231-257	Chevrolet	Impala	2014	10,905			X									\$ 44,670
231-263	Chevrolet	Z-71	1999	170,407		A				X						
231-264	Chevrolet	Tahoe	2002	196,630		A				X						
231-270	Nissan	Altima	2005	96,271		A			X							
231-283	Toyota	HB Scion	2015	198			X								\$	16,920
231	Dodge	Charger	2015	Ordered											\$	44,670
231	Dodge	Charger	2015	Ordered											\$	44,670
231	Dodge	Charger	2015	Ordered											\$	44,670
231	Dodge	Charger	2015	Ordered											\$	44,670
231	Dodge	Charger	2015	Ordered											\$	44,670
231	Dodge	Charger	2015	Ordered											\$	44,670
<u>Municipal Facilities</u>																
014-006	Ford	F250/SB	1997	103,246						X						
014-007	Ford	Bucket	2004	8,564						X					\$	65,000
014-104	Ford	F-250	2008	60,584					X						\$	32,000
014-132	Ford	F-250	2008	52,862					X						\$	32,000
014-199	Ford	F-150	2011	15,220			X								\$	22,500
014-268	Chevrolet	Van	2014	4,000			X								\$	32,000
<u>Traffic Control</u>																
234-004	Striper	Lazer 111	2004	N/A						X				\$	14,500	
234-005	Ford	Flush	1992	20,114							X				\$	200,000
234-007	Ford	F-350	2001	52,880							X				\$	35,000
234-009	Giant	Vac.	2005		797					X					\$	49,000
234-010	Big-T	Vac.	1999		1,515						X			\$	49,000	
234-011	Dodge	One Ton Dump	1999	103,044		A					X					
234-014	Ford	Dump	1990	19,576							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	83,661	7,744					X			\$	220,000		
234-018	Ford	F-250	2003	208,543							X		\$	30,000		
234-019	Line Lazer Paint Machine		2006	N/A						X					\$	14,500
234-026	Chipper	Woodchuck	1990		2,411						X				\$	30,000
234-101	Sterling	Sweeper	2007	62,587	8,279					X					\$	220,000
234-106	Ford	F-250	2008	70,397					X						\$	32,000
234-133	Ford	F-250	2008	62,188					X						\$	32,000
234-131	Freightliner	Dump	2008	6,096			X								\$	95,000
234-232	Ford	F-450	2013	11,219					X						\$	40,000
234-266	GVM	Leaf Loader	2014		94		X								\$	50,000

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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2016	2017	2018	2019	2020 or after
<u>P.W. Impr.</u>																
342-001	GMC	Dump	2004	25,075				X								\$ 95,000
342-007	Case	Backhoe	2006		2,742			X								\$ 80,000
342-009	Ford	Dump	1989	79,350							X		\$ 40,000			
342-010	Ford	Dump	1996	81,997						X					\$ 95,000	
342-018	GMC	Dump	1992	91,910							X				\$ 95,000	
342-022	Ford	F-250	2004	92,692						X						
342-023	GMC	Dump	1999	80,881							X					\$ 95,000
342-024	Ford	Dump	1989	34,302							X					\$ 95,000
342-027	Ford	Ranger	1996	118,246							X		\$ 16,000			
342-033	Caterpillar	Roller	2003		591			X								\$ 40,000
342-034	PSI	Grader	2003		1,191					X						\$ 75,000
342-035	New Holland	Loader	2004		2,592					X						\$ 135,000
342-036	Gehl	Loader	2004		833			X								\$ 50,000
342-057	Ford	Dump	1988	44,851							X			\$ 95,000		
234-058	Dodge	Ram 2500	1999	130,132							X		\$ 30,000		\$ 26,000	
342-105	Ford	F-250	2008	67,470				X								\$ 35,000
342-109	Ford	F-250	2008	57,914				X								\$ 35,000
342-117	Dodge	2500	2008	54,987				X								\$ 32,000
342-125	Freightliner	Dump	2007	13,388				X								\$ 95,000
342-136	John Deere	Tractor	2008		1,399			X								\$ 75,000
342-173	Case	Backhoe	2009		1,175			X								\$ 80,000
342-185	Sullair	Air Compressor	1987		1,438					X						\$ 10,000
342-189	Freightliner	Dump	2011	14,749				X								\$ 95,000
342-207	Case	Loader	2011		370		X									\$ 125,000
342-215	Case	Mini exc.	2012		403		X									\$ 50,000
342-260	Ford	F-250	2014	10,078			X									\$ 32,000
342-282	Ford	F250	2015	62			X									\$ 32,000
<u>Garage</u>																
366-001	Chevrolet	C350	1999	137,062							X					\$ 23,000
366-002	Ford	F250	2006	42,600				X								\$ 23,000
366-004	Ford	F350	2006	179,602							X		\$ 47,000			
366-012	Ford	F-150	2007	20,937				X								\$ 23,000
366-013	Ford	F-150	2007	21,157				X								\$ 23,000
366-123	Ford	F-150	2008	52,217				X								\$ 23,000
Total General Fund												\$ 496,520	\$ 497,680	\$ 488,680	\$ 655,180	\$ 8,379,030

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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2016	2017	2018	2019	2020 or after
Gas Administration																
771-004	Chevrolet	Impala	2006	61,753				X							\$	18,500
771-155	Chevrolet	Impala	2009	63,063				X							\$	18,500
Gas Distribution																
772-006	Ford	F-350	2004	26,000					X						\$	35,000
772-012	Ford	F-350	2004	59,728					X				\$	55,950		
772-013	Chevrolet	Silverado	2001	125,495		A				X						
772-014	Freightliner	Dump Truck	2002	37,550				X							\$	55,000
772-018	Ford	F-250	2005	109,309		A			X							
772-019	Ford	F-350SD	2006	45,336		A			X							
772-027	Caterpillar	Backhoe	1997		643	A				X						
772-033	Ditchwitch	RT40 Trencher	2006		1,572				X			\$	64,000			
772-045	Air Compressor		2000		354										\$	10,000
772-108	Ford	F-150	2007	71,895					X			\$	30,000			
772-116	Case	Backhoe	2007		2,521			X							\$	80,000
772-126	Ford	F-350	2008	44,276				X							\$	40,000
772-139	Light tower				2,982										\$	10,000
772-140	Ditchwitch		2008		292			X							\$	45,000
772-144	Forklift		2000		1,095				X						\$	10,000
772-145	Ford	F150	2009	74,665					X			\$	23,000			
772-157	Chevrolet	Impala	2004	100,321						X				\$	18,500	
772-160	Dodge	Caravan	2009	54,294					X						\$	25,000
772-178	Ford	F-150	2010	49,591				X							\$	22,500
772-179	Dodge	Caravan	2010	32,346				X							\$	25,000
772-180	Ford	F-150	2010	61,469				X							\$	22,500
772-183	Ford	F-150	2011	34,925				X							\$	22,500
772-187	Ditch Witch	Boring mach.	2011		441			X							\$	45,000
772-197	Vermeer	Mighty Mole	2011		137			X							\$	55,000
772-234	Ford	F-150	2013	26,336				X							\$	24,000
772-237	Chevrolet	C3500	2013	14,590			X								\$	46,000
772-248	Ford	F-150	2013	7,194			X								\$	22,500
772-250	Vermeer	walk behind	2014		33		X								\$	11,000
772-251	Welder		2013		80		X								\$	13,000
772-262	Ford	F450	2015	776			X								\$	53,360
772-269	Ditchwitch	Trencher	2014		75		X								\$	57,580
772-275	Pow-R Mole	Boring mach.	2014		2		X								\$	13,600
Total Gas Fund												\$ -	\$ 117,000	\$ 74,450	\$ 60,000	\$ 596,000

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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2016	2017	2018	2019	2020 or after
<u>Cemetery</u>																
453-002	Ford	F-150	2007	39,141				X								\$ 22,500
453-003	John Deere	Backhoe	2003		2,692			X								\$ 50,000
453-007	Ford	F-350	1991	72,017							X		\$ 40,000			
453-137	Ford	F-350	2008	23,115				X								\$ 35,000
453-172	John Deere	Backhoe	2009		1,147			X								\$ 50,000
453-203	Ford	F-150	2011	15,556			X									\$ 22,500
453-241	Chevrolet	c3500	2013	1,706			X									
Total Cemetery Fund												\$ 40,000	\$ -	\$ -	\$ -	\$ 180,000
<u>HART</u>																
015-003	Chevy	Malibu	2001	16,877			X						\$ 18,000			
015-004	Ford	Freestar	2006	20,007			X								\$ 23,000	
015-036	Champion	Defender	2009	137,002					X				\$ 65,000			
015-037	Champion	Defender	2009	208,817					X			\$ 102,735				
015-038	Champion	Defender	2009	187,880					X			\$ 102,735				
015-039	Champion	Defender	2009	179,887					X				\$ 102,000			
015-040	Chevy	Goshen GC11	2011	76,788			X							\$ 65,000		
015-041	Startrans	Senator	2012	72,912			X									\$ 95,000
015-042	Startrans	Senator	2012	68,971			X									\$ 95,000
015-043	Chevy	E350 Starcraft	2013	50,663			X							\$ 65,000		
015-044	Chevy	Goshen GC11	2014	22,210			X									\$ 65,000
015-127	Ford	F-150	2008	24,088				X								\$ 21,000
015-128	Ford	F-150	2008	16,525				X								\$ 21,000
Total HART Fund												\$ 205,470	\$ 185,000	\$ 130,000	\$ 23,000	\$ 297,000
<u>Sanitation Collections</u>																
344-002	Sterling	SC8000	2004	100,390							X					\$ 125,000
344-004	Sterling	Roll-off	2001	23,102					X							\$ 68,000
344-005	Sterling	SC7000	2002	101,143							X			\$ 125,000		
344-010	Sterling	SC7000	2003	111,355							X					
344-102	Freightliner	FC-80	2007	48,430					X							\$ 125,000
344-176	Freightliner		2010	54,261					X							\$ 125,000
344-188	Freightliner		2011	38,529				X								\$ 125,000
344-244	Freightliner		2013	19,295			X									\$ 125,000
344-261	Freightliner		2014	11,531			X									\$ 125,000
344-278	Ford	Explorer	2015	3,305			X									\$ 28,000

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

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2016	2017	2018	2019	2020 or after
Landfill																
345-006	Caterpillar	D-6	1986		21,422				X							\$ 345,000
345-007	Ford	Flush	1986	41,466		C						X				
345-014	Caterpillar	Scraper	1992		4,787				X							\$ 475,000
345-016	Kubota	Tractor	2003		1,257				X							\$ 25,000
345-135	Ford	F-250	1998	120,858		A						X				
345-174	Caterpillar	416B	1996		3,205							X				\$ 85,000
345-208	Ford	Ranger	2006	57,468								X				\$ 18,000
345-211	Ford	F-150	1998	140,325								X		\$ 22,500		
345-227	Caterpillar	953D	2012		4,488			X								\$ 222,000
Total Sanitation Fund												\$ 125,000	\$ -	\$ 147,500	\$ -	\$ 2,016,000
Grand Total												\$ 866,990	\$ 799,680	\$ 840,630	\$ 738,180	\$ 11,468,030

Notes:

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

B - Unit 456-120 will be transferred to Golf to replace Unit 452-281

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.

CAD – Computer assisted dispatching.

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

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

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

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

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

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

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

Designated Contingency - Funds set aside for a specific purpose by the City Commission to be used as needed.

Disbursement - Payment for goods or services received which results in a decrease in net financial resources; also referred to as expenditure.

EDA – Abbreviation for Economic Development Administration

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

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

ERF - Abbreviation for Environmental Remediation Fee.

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

FAA - Abbreviation for Federal Aviation Administration.

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

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

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

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

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

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

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

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from taxes but is backed by the full faith and credit of the City.

GIS - Abbreviation for Geographic Information System.

Governmental Funds - An accounting entity used to account for operations that rely mostly on current assets and current liabilities. Governmental funds include the General Fund, Special Revenue Funds, Capital Projects Fund, and the Debt Service Fund.

Governmental Service Charge - Expense for payment to another fund for services provided.

Grants - Contributions by another government or other organization to support a particular function.

HUD - Housing and Urban Development – a federally funded program that assists low income families in attaining decent, safe, and sanitary housing.

Infrastructure - The physical assets or foundation of the City, including parks, sidewalks, culverts, bridges, drainage, and street system. This term is also frequently used to describe specifically the City's street and drainage system.

Interfund Transfer - Contributions and operating transfers to another fund of the City.

Intergovernmental Revenue – Revenue received from other governments or local agencies.

Internal Service Fund - An accounting entity used to account for operations that provide services to City departments at cost. Like enterprise funds, internal service funds belong to the “proprietary” group of funds. The City's health insurance operations are accounted for through the use of an internal service fund.

Licenses & Permits - Fees collected for the issuance of licenses and permits such as building permits.

KIA – Abbreviation for Kentucky Infrastructure Authority

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

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

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

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

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

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

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

PILOT – Payment In Lieu Of Tax.

PEAK – Abbreviation for Public Energy Authority of Kentucky

PVA – Property Valuation Administrator

Penalties & Interest - Fees collected for delinquent payments.

Personal Property - Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks and taxable bonds).

Personal Services - Expenses for salaries, wages, overtime, the City's contribution to FICA, workers compensation, health/life insurance, and employee retirement benefits.

Proprietary Funds - Accounting entities to account for operations similar to a private enterprise with a balance sheet that incorporates long-term debt obligations, assets and liabilities, and depreciation. Enterprise funds and internal service funds are "proprietary" funds.

Real Property - Immobile property such as land, natural resources above and below the ground, and buildings and fixed improvements to land.

Refunding Bond - A certificate of debt issued by a government, which is used to pay the principal and interest on existing debt.

Restricted Fund Balance - A designation used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

Restitution - An act to make good or give an equivalent for any loss, damage, or injury.

Revenue - Funds that the City receives as income. It includes such items as taxes, license fees, service charges, fines, penalties, and grants.

Revenue Bond - Bonds whose principal and interest are payable from pledged revenue sources, and are not legally backed by the full faith and credit of the City.

Special Revenue Fund - A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose such as the Public Works Fund, CDBG, Cemetery, etc.

Tax Exemption - Immunity from the obligation of paying taxes in whole or in part.

Vehicle Property Tax - Taxes levied on vehicles designed primarily for use upon public roads.