

# **CITY OF HENDERSON, KENTUCKY**

## **2010—2011 BUDGET**



**Mayor**

**Thomas E. Davis**

**Commissioners**

**William M. Farmer**

**Robert M. Mills**

**Robert N. Pruitt**

**James A. White, Jr.**

**City Manager**

**Russell R. Sights**

**Assistant City Manager**

**William L. Newman, Jr.**

**Betty Smithhart, Photographer**



# PREFACE

# City of Henderson, Kentucky

## Fiscal 2011 Budget

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### *Mayor*

Thomas E. Davis

### *City Commissioners*

William M. Farmer

Robert N. Pruitt

Robert M. (Robby) Mills

James A. White, Jr.

### *City Manager*

Russell R. Sights

### *Assistant City Manager*

William L. Newman, Jr.

### *Finance Director*

Robert Gunter

# City of Henderson

## Goals and Objectives

*Provide an environment that fosters a feeling of safety, security, and connection by encouraging open communication with both staff and community.*

*Retain highly motivated and qualified employees committed to fulfilling community expectations by encouraging a positive attitude that city employees make a positive difference in our community.*

*Innovatively use the Information Technology infrastructure of City government in order to improve the quality of life for all citizens of Henderson through accurate information and education.*

*Dedicate ourselves to serve the citizens as efficiently as possible with courtesy, respect, fairness, equality and prompt and professional service.*

*Enhance the quality of life for citizens through well-kept properties/facilities and infrastructures, services, and quality experiences in a fiscally responsible manner.*

*Ensure that City services help create an enhanced quality of life and a safe environment to raise a family, find employment, and enjoy what the region has to offer.*

*Create healthy sport and recreation programs and curriculum that enable citizens to be active and energetic.*

*Encourage, promote, and stimulate quality economic developments to encourage and expand the City's economic base.*

*Utilize the natural resources, transportation infrastructures, and industry executives to market the region as the leader in energy independence.*

*Promote and support efforts to redevelop retail, commercial, industrial, and residential properties to continue the City's quest to be known as a progressive, attractive, and friendly community.*

# City of Henderson

## Fiscal 2011 Budget Highlights, Priorities, and Issues:

No tax or service fee increases: The property tax rate will be adopted at the compensating rate which will result in the City receiving the same property tax revenue as in fiscal 2010 excluding the net of property additions and deletions.

No new programs or expansions in service level: The paramount goal of the 2011 budget is to continue providing the highest level of services that the City has provided in the past and still maintain a strong financial position.

One full-time equivalent position added: The Gas Department has added one position to help with the transition of the Engineering Technician's retirement. A temporary technician has been added but will be deleted in the fiscal 2012 budget.

Employee pay and benefits: The fiscal 2011 budget includes a 1% cost of living adjustment and increasing the merit pay from 1% to a maximum of 2%. The City's contribution to the health insurance fund will increase from \$12,300 to \$14,400 per employee per year.

Vehicles and Equipment: The City will continue to follow the vehicle and equipment replacement schedule with the largest purchase being that of a new fire truck.

Riverfront Improvements: The City will start construction on several riverfront projects that are funded by a U.S. Department of Transportation grant. They include a river walk, improvements to the tennis complex, and the construction of a farmer's market.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Henderson  
Kentucky**

For the Fiscal Year Beginning

**July 1, 2009**

President

Executive Director

## Government Finance Officers Association

### **Distinguished Budget Presentation Award**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Henderson, Kentucky for the Annual Budget beginning July 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



# SECTION A

# INTRODUCTORY



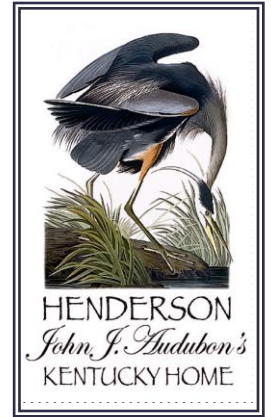
Thomas E. Davis, Mayor

Commissioners:  
William M. Farmer  
Robert M. Mills  
Robert N. Pruitt  
James A. White, Jr.

# The City of Henderson

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

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



May 14, 2010

Mayor Thomas E. Davis  
Commissioner William M. Farmer  
Commissioner Robert M. Mills  
Commissioner Robert N. Pruitt  
Commissioner James A. White, Jr.

Gentlemen:

RE: Executive Summary – Fiscal 2011 Operating Budget

I am pleased to submit to you the fiscal 2011 operating budget for the City of Henderson. Our Department Heads and staff have worked very diligently and cooperatively with me to present a comprehensive budget for the operation of the City for the coming fiscal year.

The budget presented is balanced with projected revenues matching projected expenditures. The Finance Director has projected that the current fiscal year will conclude with revenues exceeding expenditures by \$1,250,000. The unreserved, undesignated fund balance reflected in the audit on June 30, 2009, was approximately \$4,288,000. After following the City's policy of designating 20% of surpluses for large equipment debt and 40% of surpluses for building debt, the remaining 40% or \$500,000 will be added to the unreserved, undesignated fund balance and increase this balance to \$4,788,000 as of June 30, 2010. This will increase the general fund's unreserved, undesignated fund balance by nearly 12 percent.

I am recommending that this \$500,000 unreserved, undesignated surplus generated in fiscal 2010 and one-half or \$150,000 of the \$300,000 appropriated in the current budget that was not needed also be re-appropriated in this budget. If the \$650,000 is used during the 2011 fiscal year, the unreserved, undesignated balance at June 30, 2011 will be approximately \$4,138,000.

The unreserved, designated for short-term debt balance reflected in the audit on June 30, 2009, was approximately \$135,000. After adding the 20% or \$250,000 generated in fiscal 2010 the balance as of June 30, 2010 will be \$385,000. I am recommending that this entire amount be appropriated in the fiscal 2011 budget with the bulk of this being used for a new fire truck.

There are five major sections of the budget: Preface, Introductory, Financial Information, Departmental Budgets, and Other Information. Each department or fund is shown in a separate tab in Section C: Departmental Budgets. The City of Henderson received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the first time for the fiscal 2010 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 2011 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.

One of the objectives for management in fiscal 2010 was to capitalize on the use of existing cash throughout the various funds of the City of Henderson. This is simply good financial management and should be done with the objective of maximizing the use of public funds in a way that minimizes the need for new revenues. Not only was the City able to operate the year without a tax increase, it was able to increase General Fund reserves 12%.

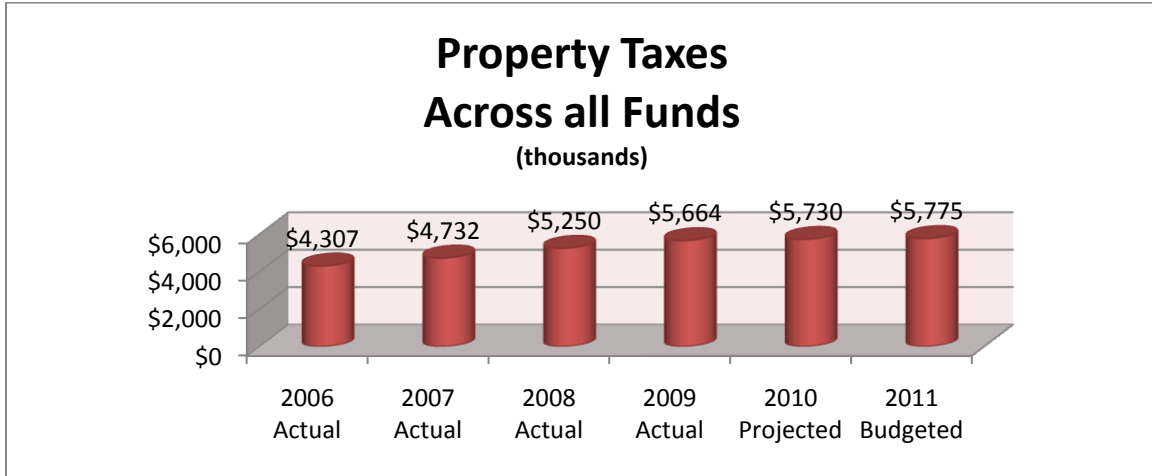
When the 2009 property tax ordinance was adopted this past September, the rates were set so that all of the property tax revenue was placed in the General Fund and transfers made to the Civil Service Pension Fund, Police/Fire Pension Fund, and Bond Fund when needed. Since the pension funds were able to use reserves, the only fund to receive a transfer from the General Fund in fiscal 2010 was the Bond Fund. Eventually, when funds are needed to pay the monthly pensions, the General Fund will make a transfer in the same manner that it is doing for the 911, PWI, Sanitation, and HART Funds.

### **General Fund Revenue Summary:**

The General Fund budget is balanced with revenues anticipated at \$23,485,000 in fiscal year 2011. This compares to \$22,160,000 in fiscal year 2010 with \$1.065 million of the increase due to the change in the property allocation mentioned above. In addition, the re-appropriated amount of \$685,000 brings the total funding available for General Fund operations to \$24,520,000 representing a 9.2% increase in funding compared to the previous fiscal year.

The amount budgeted for property taxes (\$5,775,000) reflects growth in the tax base that was seen in fiscal 2010. The property tax revenue in the proposed budget is based on the City setting the 2010 tax rate at the "compensating rate" and not at the rate that would generate a 4% increase.

In a “normal” year, a recommendation would be made to set a tax rate that would produce additional revenue in the range of two to four percent. However, with the current loss of jobs in our community and the surrounding area and with a reduction of economic output in some areas, the City of Henderson should base its 2010-2011 budget on the compensating tax rate for the proposed fiscal year. The chart below reflects the property tax revenue since 2006.



In reviewing the tax revenue section of the budget, you will notice that total tax revenue is budgeted to generate approximately 1.0% less revenue in fiscal 2011 than what was actually received in 2010. As with all revenues, we have attempted to be realistic and cautious in our projections.

**General Fund Expenditure Summary:**

General Fund expenditures in the proposed budget total \$24,520,000 which is an increase of \$2,060,000 from the \$22,460,000 from fiscal 2010. Fifty-five percent or \$1.142 million of the increase is due to transfers to the Civil Service Pension Fund, Police/Fire Pension Fund, and Bond Fund. This year’s proposed budget includes only minor increases, and in many cases reductions in various line items. During two budget meetings, several members of the management team of the City of Henderson reviewed every line item in this budget. Requests for budget increases were questioned and justified. A great deal of scrutiny has taken place prior to submitting this recommendation to you.

The City has seen stabilization in pension costs. In previous years, state mandated pension contribution increases have represented a significant impact to the General Fund. For fiscal 2011, the City will budget a rate of 16.93% for non-hazardous employees and a rate of 33.25% for hazardous employees. The fiscal 2010 actual rates were 16.16% non-hazardous and 32.97% for hazardous. Based on the actual 2010 rates, the increases for fiscal 2011 are a more reasonable 4.8% and .8%, respectively. If it had not been for House Bill 117 which extended the phase-in period recommended by the actuary from five to ten years, the increases would have been much higher.

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

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

The annual allocation per employee for fiscal 2009 was \$12,480; however, due to these large claims, fiscal 2010 will end with an allocation of \$14,400. This \$1,920 increase equates to 15.4%. Without any changes to the plan, the health insurance consultants estimate that the fiscal 2011 allocation per employee would increase another \$2,517 or 17.5%. The increase from the 2009 amount of \$12,480 to the consultants' recommended amount for 2011 of \$16,917 would cost the General Fund nearly a \$1.25 million.

Based on these cost estimates, we are recommending some changes to the plan. The contributions rates for new employees hired on or after July 1, 2010 should be increased. I am recommending those that wish to have a dependent covered pay \$90 per month and those that wish to have his/her family covered pay \$220 per month. These contributions are now going straight to the Insurance Fund in an effort to reduce the annual allocations from the operating funds.

Another change that is recommended is that spouses of employees that have the ability to obtain health insurance coverage at their place of employment be required to do so. Employees would still have the option to keep the City's policy as secondary. For those employees hired prior to January 1, 2006, the cost for secondary coverage would still be at no cost to the employee. For those hired after January 1, 2006, the employee will need to make the required contribution.

### **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 first paycheck for the month of July 2010. Employees will also be considered for merit salary adjustments based on their annual performance reviews during the 2011 fiscal year; however, I am recommending that the maximum merit increase be increased from 1% to 2%. Combined, these amounts could be more than the national index increase of 2.72% that was reflected in the All Urban Consumers (CPI-U) for last year.



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

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

Some highlights of these initiatives follow:

### Communication Initiatives:

- The existing 911 telephone system is now out of date based on current technologies and should be replaced. A Commonwealth of Kentucky contract with AT&T is in effect and will be used by the City to lease the equipment. This will be reimbursed 100% by a state grant.

### Technology Initiatives:

- Forty-seven (47) personal computers and 33 flat panel monitors are proposed for replacement. This will continue the program of replacing older, slower computers with newer computers.

### Public Works Initiatives:

- The purchase of a new dump truck with plow and salt/sand spreader,
- The purchase of a new sanitation truck with compactor.

### Facility Initiatives:

- The renovations to the Public Facilities Building on 5<sup>th</sup> Street.

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

- One new pumper for the Fire Department
- One mid-size sedan for the Accounting division;
- Five police pursuit vehicles;
- One ambulance (50 percent of the cost is paid by the City).

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

Shown within the Non-Departmental budget on page C-29 tab of the budget are requests received from quasi-governmental and joint funded agencies. A summary of each request is as follows:

*Planning Commission* – The budget request of \$227,050 represents a 3.5% increase over the approved 2010 budget of \$219,330. The fiscal 2010 budget included \$33,800 in additional funds for professional services that was used to draft a flood ordinance and storm water regulations. The professional services were eliminated in the fiscal 2011 budget; however, the increase for 2011 was related to personnel expenses.

*Ambulance Service* – The budget request of \$263,460 represents a 17.2% decrease from the approved 2010 budget of \$318,360. The majority of this decrease is attributable to the City making the final payments on the ambulance service center in fiscal 2011.

The request includes the purchase of a new ambulance that is part of the regular vehicle replacement schedule for the ambulance service. There is also a request to purchase a ¾ ton utility vehicle and two powered cots.

*Henderson Tourism* – The budget for this transfer remains unchanged from the approved 2010 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 \$23,800 represents a reduction of 14.6% compared to the 2010 request of \$27,870. Federal and State Emergency Management are providing a larger share of the funding in fiscal 2011.

*Henderson City/County Air Board* – The budget request of \$93,360 represents an increase of 7.6% over the approved 2010 budget of \$86,750. This increase is a result of federal match requirements for an airport improvement project (AIP) to be undertaken in fiscal 2011.

*Northwest Kentucky Forward* – The budget request of \$38,000 is the same as fiscal 2010. The remaining \$12,000 of the City's \$50,000 contribution to Northwest Kentucky Forward is paid from the Gas Fund.

*GIS* – The budget request of \$183,630 represents a 53.5% increase to the General Fund. HMP&L is now invoicing GIS for the dark fiber connections in the amount of \$54,000 annually. There is also \$30,000 in the GIS budget for the purchase of Pictometry and \$25,000 for data recovery site equipment.

### **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 2011 fiscal year. The amounts previously recommended are included in the budget.

Funding for the Recreation Association requests is included in the services section of the Recreation budget page C-85. Operational funding of \$4,000 each for the Girls Softball, Henderson Pee Wee (PCMA), Henderson Recreation Association, and Pennyrile Youth Soccer is included.

### **Gas Fund**

Gas Fund expenses are proposed at \$23,570,000 a decrease of \$1,187,000 from fiscal 2009. This 4.8% decrease is primarily attributable to lower wholesale natural gas prices. More than twelve years ago, the City of Henderson chose to become a founding member in the Public Energy Authority of Kentucky (PEAK). This original decision has provided cost stability and a reliable supply of natural gas for our customers.

### **Public Way Improvement Fund**

The Public Way Improvement Fund is the fund used by the City to carry out all street, sidewalk, and right-of-way maintenance and construction activities. The proposed revenues and expense each total \$1,352,000, which is an increase of 1.3% from fiscal 2010.

### **Mass Transit Fund**

The Mass Transit Fund is proposed at \$1,563,000, an increase of \$282,000 or 22%. The increase is primarily attributable to the purchase of 2 buses and a paratransit van.

Federal and State grants are projected to provide \$993,000 in fiscal 2011, or 63.5% of the total funding. Should Federal or State allocations not come in at projected levels, modification to expenditures will be necessary to avoid requiring additional General Fund dollars to balance this fund. Fare box revenue is projected at \$33,000, or 2.1% of total revenue. The remaining \$537,000 in revenue is the subsidy from the General Fund, and interest earned.

### **Sanitation Fund**

The Sanitation Fund incorporates all solid waste activities of the city including the transfer station and landfill operations. The Sanitation Fund budget totals \$2,793,000 compared to \$2,739,000 in fiscal year 2010. This is an increase of \$54,000 or 2.0%. Revenue is budgeted at \$2,637,000. The difference between revenue and expenses in the amount of \$156,000 is the “non-cash” items of depreciation and amortization

## **911 Fund**

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

The proposed revenue consists of charges for both land-based lines at \$2.50 per line per month and cellular charges at \$.40 per line per month. These charges provide 56.7 percent of the revenue in this fund with the remaining amount needed being provided by Henderson County Fiscal Court and the City of Henderson on a 25% / 75% basis, respectively.

During fiscal year 2011, these line charges are estimated to bring in \$600,000 which is an increase of \$10,000 from the prior year. The expense proposed for this fund in fiscal year 2011 is \$1,059,000 compared to \$1,032,000 this year.

## **Cemetery Fund**

The Cemetery Fund is a special revenue fund established in Fiscal 2002 to account for all activities associated with the operation of Fernwood and Fairmont Cemeteries and the mowing at Mt. Zion Cemetery. The Fiscal 2011 budget is proposed at \$404,000, a decrease of \$7,000 compared to fiscal year 2010.

Revenues are set at \$212,000. Included in the revenue is \$207,500 in sales and services which reflects the increases recently approved by the Board of Commissioners. A transfer of \$192,000 from the perpetual care restricted funds will cover the remaining cost of operating this enterprise.

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

The Community Development Block Grant Fund is proposed at \$494,000, an increase of \$83,000 from last year. The increase is attributable to a carryover from the prior year. The HOME grants, totaling \$66,000, represent the remaining funding from fiscal 2010. These funds will provide resources to undertake a new construction and an exterior minor rehabilitation project next year.

Expenditures of a like \$560,000 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 \$6,600,000 in fiscal year 2011. This is an increase of \$1,551,000, or 30.7%. Expenditures include \$6.176 million in insurance benefits and \$424,000 for administration expenses. The annual allocation for each employee enrolled in the program will increase from \$12,300 to \$14,400 per employee, an increase of 17.1%.

I am recommending that the monthly premium charged to new employees that wish to carry dependents be increased. It is proposed that any employee hired after July 1, 2010 pay \$90 per month for “employee plus one dependent” and \$220 per month for “employee plus family”. If the employee does not desire to carry dependents or family with the City’s policy, there will not be any cost to the employee for health insurance.

I am also recommending that spouses of employees that have the ability to obtain health insurance coverage at their place of employment be required to do so. Employees would still have the option keep the City’s policy as secondary. For those employees hired prior to January 1, 2006, the cost for secondary coverage would still be at no cost to the employee. For those hired after January 1, 2006, the employee will need to make the required contribution.

## **Health Reimbursement Arrangement Fund**

The Health Reimbursement Arrangement (HRA) Fund is expected to have over \$350,000 in cash by the end of the current fiscal year. The claims for the 2011 fiscal year are expected to be approximately \$150,000. The current policy for funding the HRA Fund is that the City will maintain at least \$100,000 in the HRA bank account. If the balance should fall below \$100,000, the City will transfer funds from the Health Insurance Fund until a maximum balance of \$150,000 is obtained. The \$150,000 balance will provide 100% of the estimated annual claims.

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

The Construction Fund reflects the revenues and expenses necessary to continue the Riverfront Development activities. After several years of preparation, the project will be hitting its stride in fiscal 2011.

The Canoe Creek Fund enumerates the balance of funds available from previous appropriations that can be used on flood mitigation activities. Included in these estimates is the consideration of an interlocal agreement with the Henderson County Detention Center to perform work for the local drainage projects.

The Flood Mitigation Fund shows the amount of funding available from the state grant that was awarded in 2007. We anticipate that the Phase I grant will be finalized in fiscal year 2011 and a large majority of Phase II will be completed.

The Bond Fund reflects the payment of obligations that are due during the fiscal year.

**Concluding Comments:**

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

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

Many people are involved in this activity and I want to thank each person individually who was involved in producing any portion of the work associated with the preparation of this budget.

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

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

Sincerely,

Russell R. Sights,  
City Manager

# 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 eighth largest city in terms of population. Henderson is also the home of four governors and two lieutenant governors.

### Location



Henderson is the county seat of Henderson County, Kentucky, and lies on the southern banks of the Ohio River, one of the nation’s major waterways, in the western Kentucky coal field region. Henderson is located 10 miles south of Evansville, Indiana, and is 120 miles north of Nashville, Tennessee, 120 miles southwest of Louisville, Kentucky and 150 miles southeast of St. Louis, Missouri. Henderson sits on a bluff; more than 70 feet above the Ohio River’s low water mark, overlooking the river. For years the local slogan has been “On the Ohio, but never in it”. Henderson covers 17.9 square miles and is 400 feet above sea level.

### Industry

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

## **Churches and Schools**

Henderson has over 63 churches representing many major religious denominations.

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

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

## **Medical Facilities**

Henderson is fortunate to have an excellent, well staffed, 187 bed Methodist Hospital. The Hospital just recently opened two additions with total construction costs of \$21 million. Four nursing homes are located in the City as well as a state maintained county health department. Serving the medical needs of Henderson citizens are approximately 75 physicians and 15 dentists.

## **Recreation and Culture**

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



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





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

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



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

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

## Government



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

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



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

| <b>Fiscal Year</b> | <b>(a)<br/>Population</b> | <b>(b)<br/>Personal<br/>Income<br/>(thousands<br/>of dollars)</b> | <b>(b)<br/>Per Capita<br/>Income</b> | <b>(d)<br/>Median<br/>Age</b> | <b>(c)<br/>School<br/>Enrollment</b> | <b>(b)<br/>Unemployment<br/>Rate</b> |
|--------------------|---------------------------|---|--------------------------------------|-------------------------------|--------------------------------------|--------------------------------------|
| 2000               | 27,396                    | \$ 648,737  | \$ 23,680                            | *                             | 7,555                                | 3.6%                                 |
| 2001               | 27,407                    | 661,660   | 24,142                               | 36.7                          | 7,277                                | 5.4%                                 |
| 2002               | 27,447                    | 697,181   | 25,401                               | 36.7                          | 6,827                                | 5.2%                                 |
| 2003               | 27,502                    | 698,578   | 25,401                               | 36.7                          | 6,818                                | 6.0%                                 |
| 2004               | 27,542                    | 698,355   | 25,356                               | 37.0                          | 6,638                                | 4.4%                                 |
| 2005               | 27,666                    | 725,735   | 26,232                               | 37.0                          | 6,767                                | 5.5%                                 |
| 2006               | 27,666                    | 725,735   | 26,232                               | 37.0                          | 6,861                                | 5.3%                                 |
| 2007               | 27,768                    | 728,410   | 26,232                               | 37.0                          | 6,858                                | 4.8%                                 |
| 2008               | 27,768                    | 784,696   | 28,259                               | 37.0                          | 6,893                                | 5.3%                                 |
| 2009               | 27,933                    | 822,180   | 29,434                               | 36.5                          | 6,876                                | 11.0%                                |

\*- Statistical data not available

**Sources:**

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

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

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

**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.

Source: City of Henderson Occupational License Office

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

| <u>Function / Program</u>   | Fiscal Year |        |        |        |         |         |         |        |         |        |
|-----------------------------|-------------|--------|--------|--------|---------|---------|---------|--------|---------|--------|
|                             | 2002        | 2003   | 2004   | 2005   | 2006    | 2007    | 2008    | 2009   | 2010    | 2011   |
| <b>General Government</b>   |             |        |        |        |         |         |         |        |         |        |
| Administration              | 14.00       | 15.00  | 15.00  | 15.00  | 12.00 b | 11.00   | 22.00 c | 22.00  | 22.50 d | 22.25  |
| Finance                     | 30.00       | 31.00  | 31.00  | 31.00  | 31.00   | 33.00 b | 32.00   | 32.00  | 33.50 d | 33.75  |
| <b>Police</b>               |             |        |        |        |         |         |         |        |         |        |
| Officers                    | 57.50       | 57.50  | 57.50  | 57.50  | 57.80   | 57.80   | 57.80   | 57.55  | 61.75 e | 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        | 13.50       | 13.50  | 14.50  | 14.50  | 14.20   | 15.20   | 15.20   | 15.45  | 15.25   | 15.25  |
| <b>Fire</b>                 |             |        |        |        |         |         |         |        |         |        |
| Firefighters                | 58.00       | 58.00  | 58.00  | 58.00  | 58.00   | 58.00   | 58.00   | 58.00  | 58.00   | 58.00  |
| Civilians                   | 6.00        | 7.00   | 7.00   | 7.00   | 9.00 a  | 9.00    | 2.00 c  | 2.00   | 2.00    | 2.00   |
| <b>Parks and Recreation</b> | 13.00       | 14.00  | 14.00  | 14.00  | 14.00   | 14.00   | 13.00   | 13.00  | 13.00   | 13.00  |
| <b>Mass Transit</b>         | 11.00       | 12.00  | 12.00  | 12.00  | 12.00   | 12.00   | 13.00   | 14.00  | 14.00   | 14.00  |
| <b>Gas System</b>           | 29.00       | 29.00  | 30.00  | 30.00  | 30.00   | 27.00   | 28.00   | 28.00  | 28.00   | 28.00  |
| <b>Sanitation</b>           | 22.25       | 20.75  | 18.50  | 18.50  | 18.50   | 18.50   | 18.50   | 18.50  | 18.50   | 18.50  |
| <b>Cemetery</b>             | 4.00        | 5.00   | 4.00   | 4.00   | 4.00    | 4.00    | 4.00    | 4.00   | 4.00    | 4.00   |
| <b>Public Works</b>         | 37.75       | 37.25  | 37.50  | 37.50  | 37.50   | 37.50   | 35.50 c | 35.50  | 35.50   | 35.50  |
| <b>TOTAL</b>                | 304.00      | 308.00 | 307.00 | 307.00 | 306.00  | 305.00  | 307.00  | 308.00 | 314.00  | 314.00 |

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 an Administrative Secretary.
- d) The transfer of H.R. and Finance positions from Henderson Water Utility to the City.
- e) The City has applied for four COPS federal grant positions.

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

| <u>Function / Program</u>                            | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Public Way Improvement</b>                        |             |             |             |             |             |             |             |             |             |             |
| Miles of streets paved                               | 111         | 111         | 111         | 111         | 111         | 113         | 113         | 113         | 113         | 113         |
| Miles of sidewalks                                   | 73          | 73          | 73          | 73          | 73          | 73          | 73          | 73          | 73          | 73          |
| <b>Wastewater System</b>                             |             |             |             |             |             |             |             |             |             |             |
| Miles of sanitary sewers                             | 151         | 151         | 151         | 151         | 206         | 185         | 205         | 205         | 203         | 203         |
| Miles of storm sewers                                | 136         | 136         | 136         | 136         | 136         | 136         | 136         | 136         | 136         | 136         |
| Number of service connections                        | 10,186      | 10,054      | 10,136      | 10,136      | 11,156      | 11,156      | 10,792      | 10,793      | 10,782      | 10,782      |
| Maximum daily capacity of treatment in 1,000 gallons | 19,000      | 19,000      | 19,000      | 19,000      | 19,000      | 19,000      | 19,000      | 19,000      | 19,000      | 19,000      |
| <b>Water System</b>                                  |             |             |             |             |             |             |             |             |             |             |
| Miles of water mains                                 | 202         | 202         | 203         | 203         | 223         | 206         | 219         | 222         | 224         | 224         |
| Number of service connections                        | 10,807      | 10,566      | 10,649      | 10,649      | 11,156      | 11,156      | 10,792      | 10,793      | 10,782      | 10,782      |
| Number of fire hydrants                              | 1,082       | 1,082       | 1,087       | 1,087       | 939         | 939         | 988         | 1,007       | 1,020       | 1,020       |
| Maximum daily capacity of plant in 1,000 gallons     | 16,000      | 16,000      | 16,000      | 16,000      | 16,000      | 16,000      | 16,000      | 16,000      | 16,000      | 16,000      |
| <b>Electric System</b>                               |             |             |             |             |             |             |             |             |             |             |
| Miles of transmission and primary distribution       | 206         | 206         | 206         | 206         | 206         | 208         | 208         | 208         | 208         | 208         |
| Number of distribution stations                      | 7           | 7           | 7           | 7           | 7           | 7           | 7           | 7           | 7           | 7           |
| <b>Gas System</b>                                    |             |             |             |             |             |             |             |             |             |             |
| Miles of mains                                       | 216         | 216         | 216         | 234         | 236         | 241         | 243         | 244         | 245         | 245         |
| Miles of service lines                               | *           | *           | *           | 128         | 129         | 129         | 129         | 129         | 129         | 129         |
| Number of meters                                     | 10,158      | 10,158      | 10,158      | 10,150      | 10,095      | 10,030      | 10,008      | 10,000      | 9,652       | 9,652       |
| <b>Parks and Recreation</b>                          |             |             |             |             |             |             |             |             |             |             |
| Park acreage   | 205         | 205         | 205         | 210         | 210         | 210         | 210         | 210         | 210         | 210         |
| Swimming pools                                       | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Tennis courts  | 14          | 14          | 14          | 14          | 14          | 14          | 14          | 14          | 14          | 14          |
| Baseball fields                                      | 16          | 16          | 16          | 16          | 16          | 17          | 17          | 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          |

Source: Applicable Departments

(a) The City added disc golf in fiscal 2009 and added 9 holes in fiscal 2010.

\* - Data not available

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

| <b>Function / Program</b>                  | <b>2000</b> | <b>2001</b> | <b>2002</b> | <b>2003</b> | <b>2004</b> | <b>2005</b> | <b>2006</b> | <b>2007</b> | <b>2008</b> | <b>2009</b> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Police</b>                              |             |             |             |             |             |             |             |             |             |             |
| Physical arrests                           | 6,546       | 5,121       | 6,195       | 4,096       | 5,776       | 3,827       | 3,696       | 3,759       | 3,793       | 3,519       |
| Traffic violations                         | 5,307       | 8,200       | 5,539       | 5,304       | 3,932       | 2,166       | 3,086       | 2,697       | 2,073       | 1,458       |
| Parking violations                         | 8,836       | 7,520       | 4,692       | 3,754       | 5,870       | 5,746       | 5,195       | 3,867       | 4,492       | 4,387       |
| Calls for service                          | 33,610      | 34,548      | 32,288      | 29,301      | 29,179      | 24,525      | 25,987      | 23,600      | 22,335      | 17,658      |
| <b>Fire</b>                                |             |             |             |             |             |             |             |             |             |             |
| Number of calls answered                   | 1,670       | 1,862       | 1,715       | 1,642       | 1,753       | 1,964       | 1,831       | 1,995       | 1,938       | 2,142       |
| Number of inspections performed            | 441         | 262         | 235         | 109         | 18          | 604         | 709         | 1,238       | 1,210       | 781         |
| <b>Mass Transit</b>                        |             |             |             |             |             |             |             |             |             |             |
| Number of routes                           | *           | *           | *           | *           | *           | *           | *           | 5           | 5           | 5           |
| Fixed Route Passengers                     | *           | *           | *           | *           | *           | *           | *           | 101,683     | 108,817     | 121,058     |
| Para transit Passengers                    | *           | *           | *           | *           | *           | *           | *           | 16,653      | 17,529      | 17,298      |
| Wheelchair Usage                           | *           | *           | *           | *           | *           | *           | *           | 6,728       | 4,900       | 4,758       |
| Miles of Service                           | *           | *           | *           | *           | *           | *           | *           | 202,885     | 216,852     | 222,297     |
| <b>Wastewater System</b>                   |             |             |             |             |             |             |             |             |             |             |
| Average daily treatment in 1,000 gallons   | 9,200       | 9,200       | 10,700      | 9,800       | 9,800       | 9,800       | 8,800       | 10,185      | 9,970       | 9,648       |
| <b>Water System</b>                        |             |             |             |             |             |             |             |             |             |             |
| Average daily consumption in 1,000 gallons | 9,600       | 11,500      | 11,250      | 11,836      | 11,836      | 11,836      | 10,500      | 10,469      | 8,316       | 8,034       |

Source: Applicable Departments

\* - Data not available

# Directory of City Staff

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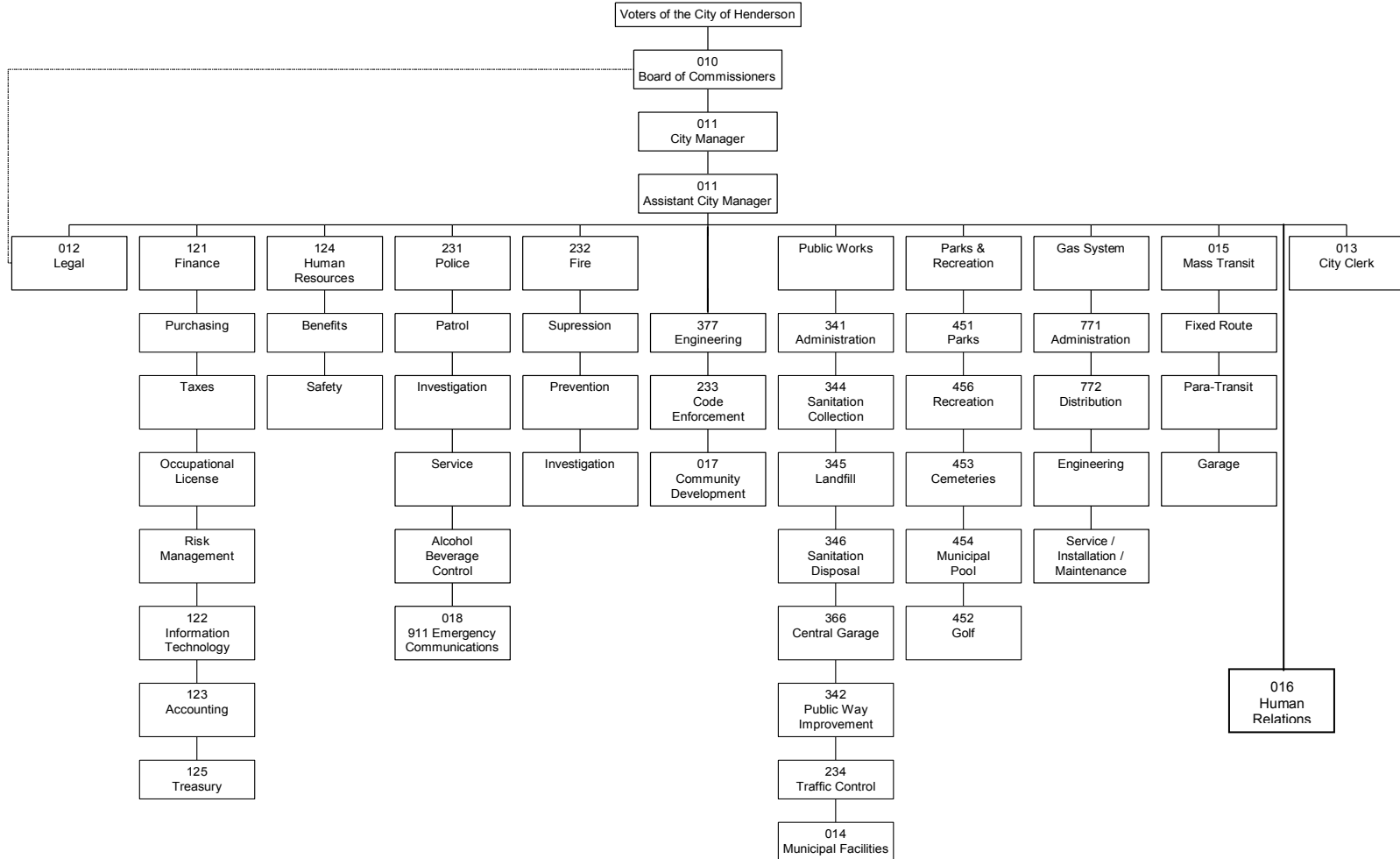
|                        |                        |
|------------------------|------------------------|
| City Manager           | Russell R. Sights      |
| Assistant City Manager | William L. Newman, Jr. |
| City Attorney          | Joseph E. Ternes, Jr.  |
| City Clerk             | Carolyn Williams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

## Departments

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



# City of Henderson, Kentucky





# **SECTION B**

# **FINANCIAL**

# **INFORMATION**

## The Budget Process

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

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

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

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

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

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

**CITY OF HENDERSON, KY  
BUDGET SCHEDULE  
FISCAL 2011**

- ❖ January 19, 2010            Review of 2010 budget and discussion of fiscal 2011 budget
- ❖ February 5, 2010           Letters go out to agencies for their requests
- ❖ February 8 - 12, 2010      Meeting with department heads to discuss budget packets and set goals
- ❖ March 5, 2010              Agency requests due
- ❖ March 8, 2010              Budget packets returned to finance
- ❖ March 29, 2010             Quasi-Governmental requests due
- ❖ March 29 –  
April 9, 2010                Department head meetings
- ❖ April 7, 2010                Outside Agency Ad-Hoc Committee meeting
- ❖ April 27, 2010              Regular commission meeting: agency hearing / appeals
- ❖ May 19, 2010                Commission work session: present budget
- ❖ May 20, 2010                Called commission work session: if necessary
- ❖ May 25, 2010                Regular commission meeting: first reading of budget and public hearing on municipal aid and LGEA funds
- ❖ June 8, 2010                Regular commission meeting: second reading of budget

**Department Head Budget Meeting Schedule  
Preliminary Review  
For the Week of February 8, 2010 - February 12, 2010**

|                            | <b>Monday, February 8, 2010</b><br>2nd Floor Conference Room | <b>Tuesday, February 9, 2010</b><br>2nd Floor Conference Room | <b>Wednesday, February 10, 2009</b><br>2nd Floor Conference Room | <b>Thursday, February 11, 2010</b><br>2nd Floor Conference Room | <b>Friday, February 12, 2010</b><br>2nd Floor Conference Room |
|----------------------------|--|---|--|---|---|
| <b>8:30 AM - 9:30 AM</b>   | Codes, Engineering, & CDBG                                   | City Attorney   | Clerk  | Human Resources   | City Commission & City Manager                                |
| <b>9:30 AM - 10:30 AM</b>  | Police   | Fire  | Public Works   | Parks & Recreation  | Finance   |
| <b>10:30 AM - 11:30 AM</b> | Gas  | HART  |  |   |   |

**Department Head Budget Meeting Schedule  
Final Review  
For the Weeks of March 29, 2010 - April 9, 2010**

|                           | <b>Monday March 29, 2010</b><br>2nd Floor Conference Room | <b>Tuesday March 30, 2010</b><br>2nd Floor Conference Room | <b>Wednesday March 31, 2010</b><br>2nd Floor Conference Room | <b>Thursday April 1, 2010</b><br>2nd Floor Conference Room |  |  |
|---------------------------|---|--|--|--|--|--|
| <b>8:30 AM - 9:30 AM</b>  | Codes, Engineering, & CDBG                                | City Attorney  | Clerk  | Human Resources  |  |  |
| <b>9:30 AM - 11:30 AM</b> | Police  | Fire   | Public Works   | Parks & Recreation   |  |  |
|                           |   |  | <b>Wednesday April 7, 2010</b><br>2nd Floor Conference Room  | <b>Thursday April 8, 2010</b><br>2nd Floor Conference Room | <b>Friday April 9, 2010</b><br>2nd Floor Conference Room |  |
| <b>8:30 AM - 9:30 AM</b>  |   |  | City Commission & City Manager                               | Revenue Projections  | Review of Capital Requests                               |  |
| <b>9:30 AM - 11:30 AM</b> |   |  | Gas  | HART, PWI, & Sanitation                                    | Finance  |  |

**City of Henderson  
Fiscal 2011 Budget Review  
Wednesday, May 19, 2010**

|  |   |
|--|---|
| <p>5:30 PM - 5:45 PM Revenue Discussion</p> <p>5:45 PM - 6:15 PM Administration Department<br/> City Commission<br/> City Manager<br/> City Attorney<br/> City Clerk<br/> Human Relations<br/> Community Development<br/> Human Resources<br/> Code Enforcement<br/> Engineering<br/> Administration - Other</p> <p>6:15 PM - 6:30 PM Finance Department<br/> Finance Administration<br/> Information Technology<br/> Accounting<br/> Treasury<br/> Finance - Other</p> <p>6:30 PM - 6:50 PM Dinner Break</p> <p>6:50 PM - 7:10 PM Fire Department</p> <p>7:10 PM - 7:30 PM Parks &amp; Recreation Department<br/> Parks<br/> Golf<br/> Pool<br/> Recreation<br/> Cemeteries</p> | <p>7:30 PM - 8:00 PM Police Department<br/> 911 Fund<br/> Police Other</p> <p>8:00 PM - 8:15 PM Break</p> <p>8:15 PM - 8:45 PM Public Works Department<br/> Public Works Administration<br/> Municipal Facilities<br/> Traffic Control<br/> Central Garage<br/> Public Way Improvement<br/> Sanitation Fund</p> <p>8:45 PM - 9:15 PM Gas Department<br/> Gas Administration<br/> Gas Distribution</p> <p>9:15 PM - 9:30 PM HART Department</p> <p>9:30 PM - 9:45 PM Closing Comments or Questions</p> |
|--|---|

ORDINANCE NO. 11-10

BUDGET AND APPROPRIATION ORDINANCE  
FOR THE FISCAL YEAR COMMENCING JULY 1,  
2010 AND ENDING JUNE 30, 2011 FOR THE CITY  
OF HENDERSON, KENTUCKY

WHEREAS, the City Manager has prepared a proposed Annual Budget for fiscal year commencing July 1, 2010, and ending June 30, 2011, pursuant to KRS 83A.150; and

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

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

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

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

| <u>GENERAL FUND</u>                          | <u>FISCAL 2011 BUDGET<br/>APPROPRIATION</u> |
|--|---|
| GENERAL FUND EXPENDITURE TOTAL               | \$21,612,000                                |
| TRANSFER TO PWI                              | 670,000                                     |
| TRANSFER TO MASS TRANSIT                     | 536,000                                     |
| TRANSFER TO SANITATION                       | 257,000                                     |
| TRANSFER TO EMERGENCY COMMUNICATIONS         | 303,000                                     |
| TRANSFER TO POLICE & FIRE PENSION            | 440,000                                     |
| TRANSFER TO CIVIL SERVICE PENSION            | 237,000                                     |
| TRANSFER TO BOND                             | 465,000                                     |
| TOTAL GENERAL FUND .....                     | \$24,520,000                                |
| NATURAL GAS FUND .....                       | \$23,570,000                                |
| HEALTH REIMBURSEMENT ARRANGEMENTS FUND ..... | \$150,000                                   |
| CIVIL SERVICE PENSION FUND .....             | \$242,000                                   |
| POLICE & FIRE PENSION FUND .....             | \$440,000                                   |

PUBLICATION DATE:

|                                     |             |
|-------------------------------------|-------------|
| CEMETERY FUND .....                 | \$404,000   |
| HEALTH INSURANCE FUND.....          | \$6,600,000 |
| BOND FUND .....                     | \$467,000   |
| PUBLIC WAY IMPROVEMENT FUND .....   | \$1,352,000 |
| CONSTRUCTION FUND .....             | \$7,500,000 |
| CANOE CREEK FUND .....              | \$180,000   |
| FLOOD MITIGATION FUND.....          | \$1,206,000 |
| HART OPERATING FUND .....           | \$1,563,000 |
| SANITATION FUND .....               | \$2,793,000 |
| EMERGENCY COMMUNICATIONS FUND ..... | \$1,059,000 |
| COMMUNITY DEVELOPMENT FUND .....    | \$494,000   |
| HOME FUND .....                     | \$66,000    |
| POLICE INVESTIGATION FUND.....      | \$47,000    |
| JUSTICE ASSISTANCE GRANT FUND ..... | \$27,000    |

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

4. All employees hired on or after July 1, 2010 shall pay an employee contribution amount of \$90 per month for "employee plus one" health insurance.

5. All employees hired on or after July 1, 2010 shall pay an employee contribution amount of \$220 per month for "employee plus family" health insurance.

6. This Ordinance shall be effective as of July 1, 2010.

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

On roll call the vote stood:

|                      |               |                      |            |
|----------------------|---------------|----------------------|------------|
| Commissioner Mills:  | <u>ABSENT</u> | Commissioner Farmer: | <u>AYE</u> |
| Commissioner Pruitt: | <u>AYE</u>    | Mayor Davis:         | <u>AYE</u> |
| Commissioner White:  | <u>ABSENT</u> |                      |            |



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

On second reading of the foregoing ordinance, it was moved by Commissioner Robert Pruitt, seconded by Commissioner Jim White, that the ordinance be adopted.

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

|                      |            |                      |            |
|----------------------|------------|----------------------|------------|
| Commissioner Mills:  | <u>AYE</u> | Commissioner Farmer: | <u>AYE</u> |
| Commissioner Pruitt: | <u>AYE</u> | Mayor Davis:         | <u>AYE</u> |
| Commissioner White:  | <u>AYE</u> |                      |            |

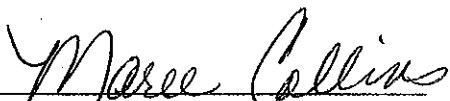
WHEREUPON, Mayor Davis declared the ordinance adopted, affixed his signature and the date and ordered it be recorded.




Thomas E. Davis, Mayor

June 8, 2010  
Date

ATTEST:

  
Carolyn Williams, City Clerk  
Maree Collins, Acting

**APPROVED AS TO FORM AND  
LEGALITY THIS 22<sup>nd</sup> DAY OF  
MAY, 2010.**

By:   
Joseph E. Ternes, Jr.  
City Attorney

# **Governmental Accounting and Financial Reporting**

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

## **1) Governmental Funds**

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

Major Governmental Funds:

### **General Fund**

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

### **Bond Fund**

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

### **Construction Fund**

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

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

Nonmajor Governmental Funds:

For fiscal 2011, the nonmajor governmental funds of the City will consist of nine special revenue funds as described below.

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

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

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

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

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

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

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

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

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

**JAG** - The Justice Assistance Grant Fund accounts for federal grant money provided for local law enforcement activities.

## 2) **Proprietary Funds**

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

### **Enterprise Funds**

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

- **Gas Fund**

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

- **Sanitation Fund**

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

### **Internal Service Fund**

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

## 3) **Fiduciary Funds**

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

### **Civil Service Pension Fund**

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

### **Police and Fire Pension Fund**

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

### **Health Reimbursement Arrangement (HRA) Plan Fund**

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

**Flood Mitigation** – The Flood Mitigation Fund accounts for the state and local funds set aside to address flooding in Henderson County. This is a joint venture between the City of Henderson and Henderson County and will have a separate audit; however, it is included in the City of Henderson's fiscal 2011 budget.

## **Financial Policies**

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

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

### **Budgetary Policies**

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

### **Revenue Policies**

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

## **Expenditure Policies**

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

## **Reserve Policies**

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

## **Debt Policies**

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

## **Investment and Cash Management Policies**

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

## **Financial Reporting Policies**

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

## **Capital Assets Policies**

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



Governmental Activities:

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

Business-type Activities:

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

- The City uses a replacement schedule that projects the purchase of vehicles and equipment for the budgeted year and the next four fiscal years. These purchases are considered routine and are anticipated. Each year the whole fleet is evaluated and the list is updated. A vehicle could be moved up or delayed depending on its condition.
- Non-routine capital projects are defined as those that are costly, infrequent, and have at least a twenty-year life. Non-routine capital projects are usually buildings, infrastructures, or improvements.
  - The City is currently involved with one non-routine capital project: Riverfront Improvements. The improvements include extending the river walk, improvements to the downtown tennis complex, construction of a farmer's market, stabilization of the riverbank, and construction of a performance stage.

Since these projects are additions and there will not be any retirement or sales of existing fixed assets, there will be the need for additional operating funds. However, construction has not started yet, so there are not any additional operating or maintenance funds appropriated in the fiscal 2011 budget. Staff is already anticipating additional personnel, supplies, maintenance, insurance, and equipment expenses to maintain the additions. Based on the type of improvements and infrastructure, it is anticipated that the additional annual operating costs would be in a range of \$50,500-60,780.

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

## 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-19.

**Fund – General #10 –**

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

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

**Fund – Gas #20 –**

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

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

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

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

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

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

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

**Fund – Cemetery – #40 –**

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

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

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

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

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

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

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

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

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

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

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

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

**Fund – Police Investigation #85 –**

Department – Police #40

Division – Police #231

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

Department – Police #40

Division – Police #231

**Detail of Funds, Departments, and Divisions:**

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

Department - Administration #10 starts on page C-1

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

Duties and powers:

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

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

Duties and powers:

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

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

Duties and powers:

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

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

Duties and powers:

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

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

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

Division - Human Resources #124 - The Human Resources division administers all human resource functions for approximately 325 full-time, part-time, and seasonal employees. Tasks include recruitment, hiring, orientation, retention, compensation, classification, non-health-related benefits, records, workers' compensation, policy formulation and administration, regulatory compliance, disciplinary procedures, employee relations, promotions, transfers, terminations, technical supervision, unemployment insurance and hearings.

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

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

Department - Finance #15 starts on page C-38

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

Duties:

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

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

Duties:

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

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-64

Division – Fire #232 - The Fire Department provides fire protection for the city. There are 58 uniformed and two civilian employees in the department that operate out of four fire stations. The fleet consists of six pumpers, one aerial, a rescue/support vehicle, and a command vehicle. In addition to fire protection, the department responds to emergency medical calls, auto accidents, carbon monoxide alarms, and other special rescue situations. These other special rescue situations include trench rescue, hazardous materials response, high angle rope rescue, and confined space rescue.

Department – Parks #35 starts on page C-70

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

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

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

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



Department – Police #40 starts on page C-92

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

Department – Public Works #45 starts on page C-109

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

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

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

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

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

Department – Non-Departmental #90 pages C-29 and C-58

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

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

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

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

Department – Gas #25 starts on page C-142

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

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

Fund – Health Reimbursement Arrangement #29 page C-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-59 – 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-61 – The City of Henderson Police and Fire Pension Fund (a contributory defined benefit plan) was created by state statute. It covers all of the employees of the police and fire departments who elected not to transfer to the CERS plan.

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Cemetery #40 page C-87 - The Cemetery Fund accounts for the funds used to operate the City's two cemeteries, Fernwood and Fairmont. The division is also responsible for the maintenance and upkeep of the City's mausoleums. Fernwood was established in 1849 and Fairmont in 1921.

Department – Parks and Recreation #35

Division – Cemeteries #453

Fund – Health Insurance #45 page C-31 - 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-63 – 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.

Department – Non-Departmental #90

Division – Debt #597

Fund – Public Way Improvement #50 page C-125 – 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-32 – The Construction Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities which are funded either by grants or bond proceeds.

Department – Non-Departmental #90

Division – Non-Departmental #298

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

Department – Public Works #45

Fund – Flood Mitigation #53 page C-35 – The Flood Mitigation Fund accounts for the state and local funds set aside to address flooding in Henderson County. This is a joint venture between the City of Henderson and Henderson County.

Department – Public Works #45

Fund – HART #56 page C-162 – The Henderson Area Rapid Transit (HART) Fund accounts for funds that operate the City bus system.

Department – Mass Transit #30

Division – Mass Transit #015

Fund – Sanitation #57 page C-132 – The Sanitation fund is used to account for the City’s sanitation collection, transfer and disposal operations.

Department – Public Works #45

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

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

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

Fund – Emergency Communications #58 page C-100 – The Emergency Communications Fund accounts for funds that operate the 911 emergency communications system.

Department – Police #40

Division – Emergency Communications #018

Fund – Community Development Block Grant #81 page C-36 – The Community Development Block Grant Fund accounts for federal grant money used to rehabilitate low income housing and public facilities.

Department – Administration #10

Division – Community Development #017

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

Department – Administration #10

Division – Community Development #017

Fund – Police Investigation #85 page C-105 – The Police Investigation Fund accounts for funds or property seized from criminal activities. The funds are expended on law enforcement activities.

Department – Police #40

Division – Police #231

Fund – Justice Assistance Grant #86 page C-107 – The Justice Assistance Grant Fund accounts for federal grant money provided for local law enforcement activities.

Department – Police #40

Division – Police #231

## **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 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**

#### **KADD-Riverfront Improvements – Series 2000**

During the fiscal year ended June 30, 2001, the City borrowed \$1,125,000 from the Kentucky Area Development District (KADD) for the purpose of completion of the Riverfront Improvement Project. The obligation matures in November of 2020, and interest rates range from 3.80% to 5.35% over the term of the loan. Interest is payable semi-annually.

#### **KADD-Police Building Renovation – Series 2002**

During the year ended June 30, 2002, the City borrowed \$1,000,000 from KADD to finance structural modifications to the new police department facility. This obligation matures in November of 2020. Interest rates range from 4.10 % to 5.35% over the term of the note. Interest is due in semi-annual installments. The obligation is secured by the property financed.

#### **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.

#### **Bond Anticipation Note – Series 2008**

In December 2008, the City issued a bond anticipation note in the amount of \$1,583,736.66 payable to Independence Bank. The note pays interest in the amount of 3%. The funds are to pay for the purchase of land, buildings, and engineering expenses related to projects on the riverfront, in the cemetery, and for the public facilities complex.

**Computation of Legal Debt Margin**

Debt margin is a calculation based on the assessed value of property located within the City limits. The debt limit is established by Kentucky state statute and is limited to 20% of assessed value. The City's legal debt margin at December 31, 2008 was approximately \$180 million.

|             | KADD<br>Riverfront Renovation<br>Series 2000 Loan (B)<br>4.96% |               |               |
|-------------|--|---------------|---------------|
| FISCAL YEAR | PRINCIPAL  | INTEREST      | TOTAL         |
| 2010 - 11   | \$ 50,000.00   | \$ 38,107.50  | \$ 88,107.50  |
| 2011 - 12   | 55,000.00  | 35,715.00     | 90,715.00     |
| 2012 - 13   | 55,000.00  | 33,157.50     | 88,157.50     |
| 2013 - 14   | 60,000.00  | 30,422.50     | 90,422.50     |
| 2014 - 15   | 65,000.00  | 27,322.50     | 92,322.50     |
| 2015 - 16   | 65,000.00  | 24,007.50     | 89,007.50     |
| 2016 - 17   | 70,000.00  | 20,562.50     | 90,562.50     |
| 2017 - 18   | 80,000.00  | 16,592.50     | 96,592.50     |
| 2018 - 19   | 80,000.00  | 12,232.50     | 92,232.50     |
| 2019 - 20   | 80,000.00  | 7,872.50      | 87,872.50     |
| 2020 - 21   | 85,000.00  | 2,823.75      | 87,823.75     |
| 2021 - 22   |  |               |               |
| 2022 - 23   |  |               |               |
| 2023 - 24   |  |               |               |
| 2024 - 25   |  |               |               |
| 2025 - 26   |  |               |               |
| 2026 - 27   |  |               |               |
|             | \$ 745,000.00  | \$ 248,816.25 | \$ 993,816.25 |

|             | KADD<br>Police Building Renovation<br>Series 2002 Loan<br>4.95% |               |               |
|-------------|---|---------------|---------------|
| FISCAL YEAR | PRINCIPAL   | INTEREST      | TOTAL         |
| 2010 - 11   | \$ 45,000.00  | \$ 33,737.50  | \$ 78,737.50  |
| 2011 - 12   | 50,000.00   | 31,572.50     | 81,572.50     |
| 2012 - 13   | 50,000.00   | 29,247.50     | 79,247.50     |
| 2013 - 14   | 55,000.00   | 26,750.00     | 81,750.00     |
| 2014 - 15   | 55,000.00   | 24,027.50     | 79,027.50     |
| 2015 - 16   | 60,000.00   | 21,092.50     | 81,092.50     |
| 2016 - 17   | 60,000.00   | 18,032.50     | 78,032.50     |
| 2017 - 18   | 65,000.00   | 14,728.75     | 79,728.75     |
| 2018 - 19   | 70,000.00   | 11,047.50     | 81,047.50     |
| 2019 - 20   | 75,000.00   | 7,093.75      | 82,093.75     |
| 2020 - 21   | 75,000.00   | 2,506.25      | 77,506.25     |
| 2021 - 22   |   |               |               |
| 2022 - 23   |   |               |               |
| 2023 - 24   |   |               |               |
| 2024 - 25   |   |               |               |
| 2025 - 26   |   |               |               |
| 2026 - 27   |   |               |               |
|             | \$ 660,000.00   | \$ 219,836.25 | \$ 879,836.25 |

|             | \$5,230,000.00<br>General Obligation Bonds<br>Series 2007<br>3.625% - 4.000% |                 |                 |
|-------------|--|-----------------|-----------------|
| FISCAL YEAR | PRINCIPAL  | INTEREST        | TOTAL           |
| 2010 - 11   | \$ 245,000.00  | \$ 172,962.50   | \$ 417,962.50   |
| 2011 - 12   | 260,000.00   | 164,081.26      | 424,081.26      |
| 2012 - 13   | 265,000.00   | 154,656.24      | 419,656.24      |
| 2013 - 14   | 275,000.00   | 145,050.00      | 420,050.00      |
| 2014 - 15   | 285,000.00   | 135,012.50      | 420,012.50      |
| 2015 - 16   | 300,000.00   | 124,467.50      | 424,467.50      |
| 2016 - 17   | 310,000.00   | 113,217.50      | 423,217.50      |
| 2017 - 18   | 325,000.00   | 101,592.50      | 426,592.50      |
| 2018 - 19   | 335,000.00   | 89,242.50       | 424,242.50      |
| 2019 - 20   | 350,000.00   | 76,512.50       | 426,512.50      |
| 2020 - 21   | 360,000.00   | 62,950.00       | 422,950.00      |
| 2021 - 22   | 185,000.00   | 49,000.00       | 234,000.00      |
| 2022 - 23   | 195,000.00   | 41,600.00       | 236,600.00      |
| 2023 - 24   | 200,000.00   | 33,800.00       | 233,800.00      |
| 2024 - 25   | 210,000.00   | 25,800.00       | 235,800.00      |
| 2025 - 26   | 215,000.00   | 17,400.00       | 232,400.00      |
| 2026 - 27   | 220,000.00   | 8,800.00        | 228,800.00      |
|             | \$ 4,535,000.00  | \$ 1,516,145.00 | \$ 6,051,145.00 |

| Independence Bank<br>Capital Projects<br>2008 BAN<br>3.00% |                 |              |                 |
|--|-----------------|--------------|-----------------|
| FISCAL YEAR  | PRINCIPAL       | INTEREST     | TOTAL           |
| 2010 - 11  | \$ 1,583,736.66 | \$ 48,303.96 | \$ 1,632,040.62 |
| 2011 - 12  |                 |              |                 |
| 2012 - 13  |                 |              |                 |
| 2013 - 14  |                 |              |                 |
| 2014 - 15  |                 |              |                 |
| 2015 - 16  |                 |              |                 |
| 2016 - 17  |                 |              |                 |
| 2017 - 18  |                 |              |                 |
| 2018 - 19  |                 |              |                 |
| 2019 - 20  |                 |              |                 |
| 2020 - 21  |                 |              |                 |
| 2021 - 22  |                 |              |                 |
| 2022 - 23  |                 |              |                 |
| 2023 - 24  |                 |              |                 |
| 2024 - 25  |                 |              |                 |
| 2025 - 26  |                 |              |                 |
| 2026 - 27  |                 |              |                 |
|  | \$ 1,583,736.66 | \$ 48,303.96 | \$ 1,632,040.62 |

| TOTAL           |                 |                 |             |
|-----------------|-----------------|-----------------|-------------|
| PRINCIPAL       | INTEREST        | TOTAL           | FISCAL YEAR |
| \$ 1,923,736.66 | \$ 293,111.46   | \$ 2,216,848.12 | 2010 - 11   |
| 365,000.00      | 231,368.76      | 596,368.76      | 2011 - 12   |
| 370,000.00      | 217,061.24      | 587,061.24      | 2012 - 13   |
| 390,000.00      | 202,222.50      | 592,222.50      | 2013 - 14   |
| 405,000.00      | 186,362.50      | 591,362.50      | 2014 - 15   |
| 425,000.00      | 169,567.50      | 594,567.50      | 2015 - 16   |
| 440,000.00      | 151,812.50      | 591,812.50      | 2016 - 17   |
| 470,000.00      | 132,913.75      | 602,913.75      | 2017 - 18   |
| 485,000.00      | 112,522.50      | 597,522.50      | 2018 - 19   |
| 505,000.00      | 91,478.75       | 596,478.75      | 2019 - 20   |
| 520,000.00      | 68,280.00       | 588,280.00      | 2020 - 21   |
| 185,000.00      | 49,000.00       | 234,000.00      | 2021 - 22   |
| 195,000.00      | 41,600.00       | 236,600.00      | 2022 - 23   |
| 200,000.00      | 33,800.00       | 233,800.00      | 2023 - 24   |
| 210,000.00      | 25,800.00       | 235,800.00      | 2024 - 25   |
| 215,000.00      | 17,400.00       | 232,400.00      | 2025 - 26   |
| 220,000.00      | 8,800.00        | 228,800.00      | 2026 - 27   |
| \$ 7,523,736.66 | \$ 2,033,101.46 | \$ 9,556,838.12 |             |



**CITY OF HENDERSON**  
**DIRECT and OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**As of JUNE 30, 2009**

| <b>Governmental Unit</b>                 | <b><u>Debt Outstanding</u></b> | <b><u>Estimated Percentage Applicable (a)</u></b> | <b><u>Estimated Share of Overlapping Debt</u></b> |
|--|--------------------------------|---|---|
| <b>Debt repaid with property taxes</b>   |                                |   |   |
| Henderson County Schools (c)             | \$ 17,419,508                  | 69.20% (b)  | \$ 12,054,300                                     |
| Henderson County (d)                     |                                |   |   |
| Henderson County Public Properties Corp. | 7,910,000                      | 69.20% (b)  | <u>5,473,720</u>                                  |
| Subtotal, overlapping debt               |                                |   | \$ 17,528,020                                     |
| <b>City direct debt</b>                  |                                |   | <u>4,775,000</u>                                  |
| <b>Total direct and overlapping debt</b> |                                |   | <u><u>\$ 22,303,020</u></u>                       |

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

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

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

| Year | General Bonded Debt      |                                  | Percentage of Actual Taxable Value of Property |            |            | Other Governmental Activities Debt |                           | Business-Type Activities |                         | Total Primary Government <sup>f)</sup> |           | Per Capita Income | Percentage of Personal Income |
|------|--------------------------|----------------------------------|--|------------|------------|------------------------------------|---------------------------|--------------------------|-------------------------|--|-----------|-------------------|-------------------------------|
|      | General Obligation Bonds | Actual Taxable Value of Property | Actual Taxable Value of Property               | Population | Per Capita | Bond Anticipation Note             | Capital Leases            | Capital Leases           | Per Capita              |  |           |                   |                               |
| 2000 | -                        | \$ 1,237,987,000                 | 0.00%  | 27,396     | N/A        |                                    | \$4,210,806 <sup>a)</sup> | \$ 300,220               | \$ 4,511,026            | \$ 165                                 | \$ 23,680 | 0.70%             |                               |
| 2001 | -                        | 1,260,675,000                    | 0.00%  | 27,407     | N/A        |                                    | 5,715,475 <sup>b)</sup>   | 254,187                  | 5,969,662               | 218                                    | 24,142    | 0.90%             |                               |
| 2002 | -                        | 1,317,668,000                    | 0.00%  | 27,447     | N/A        |                                    | 5,202,286                 | 206,621                  | 5,408,907               | 197                                    | 25,401    | 0.78%             |                               |
| 2003 | -                        | 1,356,348,000                    | 0.00%  | 27,502     | N/A        |                                    | 4,648,680                 | 157,474                  | 4,806,154               | 175                                    | 25,401    | 0.69%             |                               |
| 2004 | -                        | 1,374,606,000                    | 0.00%  | 27,542     | N/A        |                                    | 4,855,000 <sup>c)</sup>   | 106,690                  | 4,961,690               | 180                                    | 25,356    | 0.71%             |                               |
| 2005 | -                        | 1,396,033,000                    | 0.00%  | 27,666     | N/A        |                                    | 4,555,000                 | 54,218                   | 4,609,218               | 167                                    | 26,232    | 0.64%             |                               |
| 2006 | -                        | 1,423,495,000                    | 0.00%  | 27,666     | N/A        |                                    | 4,534,667                 | -                        | 4,534,667               | 164                                    | 26,232    | 0.62%             |                               |
| 2007 | \$ 5,230,000             | 1,486,361,000                    | 0.35%  | 27,768     | \$ 188     |                                    | 2,277,948                 | -                        | 7,507,948 <sup>d)</sup> | 270                                    | 26,232    | 1.03%             |                               |
| 2008 | 5,005,000                | 1,599,707,000                    | 0.31%  | 27,768     | \$ 180     |                                    | 1,850,811                 | -                        | 6,855,811               | 247                                    | 28,259    | 0.87%             |                               |
| 2009 | 4,775,000                | 1,647,584,000                    | 0.29%  | 27,933     | \$ 171     | 1,583,737 <sup>e)</sup>            | 1,523,303                 | -                        | 7,882,040               | 282                                    | 29,434    | 0.96%             |                               |

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

- a) In addition to \$1.935 million in capital leases, the City issued \$2.275 million of new leases in 2000.
- b) In addition to \$3.59 million in capital leases, the City issued \$2.125 million of new leases in 2001.
- c) In addition to \$4.06 million in capital leases, the City issued \$800,000 of new leases in 2004.
- d) In addition to \$2.3 million in capital leases, the City issued \$5.23 million in general obligation bonds in 2007.
- e) In 2009, the City drew down \$1.6 million of a \$4.0 million bond anticipation note.
- f) 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 |            |            |            |            |            |            |            |            |            |
|---|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|   | 2000        | 2001       | 2002       | 2003       | 2004       | 2005       | 2006       | 2007       | 2008       | 2009       |
| <b>General Bonded</b>                               |             |            |            |            |            |            |            |            |            |            |
| General bonded debt outstanding                     | \$ -        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ 5,230   | \$ 5,005   | \$ 4,775   |
| Other bonded debt                                   | -           | -          | -          | -          | -          | -          | -          | -          | -          | -          |
| Total   | -           | -          | -          | -          | -          | -          | -          | 5,230      | 5,005      | 4,775      |
| Estimated actual property value                     | 1,237,987   | 1,260,675  | 1,317,668  | 1,356,348  | 1,374,606  | 1,396,033  | 1,423,495  | 1,486,361  | 1,599,707  | 1,647,584  |
| Percentage of estimated actual property value       | 0%          | 0%         | 0%         | 0%         | 0%         | 0%         | 0%         | 0.35%      | 0.31%      | 0.29%      |
| Population  | 27,396      | 27,407     | 27,447     | 27,502     | 27,542     | 27,666     | 27,666     | 27,768     | 27,768     | 27,933     |
| Per capita  | -           | -          | -          | -          | -          | -          | -          | \$ 188     | \$ 180     | \$ 171     |
| Less: Amounts set aside to repay general debt       | -           | -          | -          | -          | -          | -          | -          | -          | -          | -          |
| Total net debt applicable to debt limit             | -           | -          | -          | -          | -          | -          | -          | 5,230      | 5,005      | 4,775      |
| Debt Limit  | \$ 139,667  | \$ 146,443 | \$ 152,450 | \$ 156,615 | \$ 160,516 | \$ 162,989 | \$ 169,295 | \$ 175,497 | \$ 187,364 | \$ 194,846 |
| Total net debt applicable to limit                  | 5,199       | 5,716      | 5,202      | 4,649      | 4,855      | 4,555      | 4,535      | 7,508      | 6,856      | 7,882      |
| Legal Debt Limit a)                                 | 134,468     | 140,727    | 147,248    | 151,966    | 155,661    | 158,434    | 164,760    | 167,989    | 180,508    | 186,964    |
| Legal Debt Margin b)                                | \$ 134,468  | \$ 140,727 | \$ 147,248 | \$ 151,966 | \$ 155,661 | \$ 158,434 | \$ 164,760 | \$ 162,759 | \$ 175,503 | \$ 182,189 |
| Legal debt margin as a percentage of the debt limit | 100%        | 100%       | 100%       | 100%       | 100%       | 100%       | 100%       | 96.9%      | 97.2%      | 97.4%      |

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

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

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

### Total Authorized Positions by Fund

|                        | Fiscal Year   |               |               | Fiscal Year  |              |              | Fiscal Year        |              |              |
|------------------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------------|--------------|--------------|
|                        | 2009          | 2010          | 2011          | 2009         | 2010         | 2011         | 2009               | 2010         | 2011         |
|                        | Full-Time     |               |               | Part-Time    |              |              | Temporary/Seasonal |              |              |
| General Fund           |               |               |               |              |              |              |                    |              |              |
| Administration         | 22.00         | 22.50         | 22.25         | 1.00         | 2.00         | 2.00         | 0.00               | 0.00         | 0.00         |
| Finance                | 32.00         | 33.50         | 33.75         | 1.00         | 2.00         | 2.00         | 1.00               | 1.00         | 1.00         |
| Fire                   | 60.00         | 60.00         | 60.00         | 0.00         | 0.00         | 0.00         | 0.00               | 0.00         | 0.00         |
| Parks & Recreation     | 13.00         | 13.00         | 13.00         | 2.00         | 2.00         | 2.00         | 21.00              | 21.00        | 21.00        |
| Police                 | 65.55         | 69.75         | 69.75         | 6.00         | 6.00         | 6.00         | 0.00               | 0.00         | 0.00         |
| Public Works           | 23.75         | 23.75         | 23.75         | 0.00         | 0.00         | 0.00         | 0.00               | 0.00         | 0.00         |
| General Fund Total     | 216.30        | 222.50        | 222.50        | 10.00        | 12.00        | 12.00        | 22.00              | 22.00        | 22.00        |
| Gas System             | 28.00         | 28.00         | 29.00         | 0.00         | 0.00         | 0.00         | 3.00               | 3.00         | 3.00         |
| Cemetery               | 4.00          | 4.00          | 4.00          | 0.00         | 0.00         | 0.00         | 0.00               | 0.00         | 0.00         |
| Public Way Improvement | 11.75         | 11.75         | 11.75         | 0.00         | 0.00         | 0.00         | 0.00               | 0.00         | 0.00         |
| Mass Transit           | 14.00         | 14.00         | 14.00         | 2.00         | 2.00         | 2.00         | 0.00               | 0.00         | 0.00         |
| Sanitation             | 18.50         | 18.50         | 18.50         | 0.00         | 0.00         | 0.00         | 0.00               | 0.00         | 0.00         |
| Communications         | 15.45         | 15.25         | 15.25         | 0.00         | 0.00         | 0.00         | 0.00               | 0.00         | 0.00         |
| <b>GRAND TOTAL</b>     | <b>308.00</b> | <b>314.00</b> | <b>315.00</b> | <b>12.00</b> | <b>14.00</b> | <b>14.00</b> | <b>25.00</b>       | <b>25.00</b> | <b>25.00</b> |

## Administration Department

| <b>PERSONNEL SCHEDULE</b><br>City Manager | Authorized Positions |                     |                     |
|---|----------------------|---------------------|---------------------|
|   | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>011</u></b>                         |                      |                     |                     |
| City Manager                              | 1                    | 1                   | 1                   |
| Assistant City Manager                    | 1                    | 1                   | 1                   |
| Executive Assistant                       | 1                    | 1                   | 1                   |
| Administrative Secretary                  | 1                    | 1                   | 1                   |
|   | 4                    | 4                   | 4                   |

| <b>PERSONNEL SCHEDULE</b><br>City Attorney | Authorized Positions |                     |                     |
|--|----------------------|---------------------|---------------------|
|  | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>012</u></b>                          |                      |                     |                     |
| City Attorney                              | 1                    | 1                   | 1                   |
| Legal Secretary                            | 1                    | 1                   | 1                   |
|  | 2                    | 2                   | 2                   |

| <b>PERSONNEL SCHEDULE</b><br>City Clerk | Authorized Positions |                     |                     |
|---|----------------------|---------------------|---------------------|
|   | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>013</u></b>                       |                      |                     |                     |
| City Clerk                              | 1                    | 1                   | 1                   |
|   | 1                    | 1                   | 1                   |

| <b>PERSONNEL SCHEDULE</b><br>Human Relations | Authorized Positions |                     |                     |
|--|----------------------|---------------------|---------------------|
|  | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>016</u></b>                            |                      |                     |                     |
| Executive Director, Human Rights Commission  | 1                    | 1                   | 1                   |
|  | 1                    | 1                   | 1                   |

| <b>PERSONNEL SCHEDULE</b><br>Community Development | Authorized Positions |                     |                     |
|--|----------------------|---------------------|---------------------|
|  | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>017</u></b>                                  |                      |                     |                     |
| Code Administrator                                 | 0.3                  | 0.3                 | 0.3                 |
| Community Development Specialist                   | 1                    | 1                   | 1                   |
|  | 1.3                  | 1.3                 | 1.3                 |

## Administration Department

| <b>PERSONNEL SCHEDULE</b><br>Human Resources | Authorized Positions |                     |                     |
|--|----------------------|---------------------|---------------------|
|  | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>124</u></b>                            |                      |                     |                     |
| Director, Human Resources                    | 1                    | 1                   | 1                   |
| Human Resources Specialist                   | 1                    | 1                   | 1                   |
| Human Resources Assistant                    | 1                    | 1                   | 1                   |
| Safety & Training Coordinator                | 1                    | 1                   | 1                   |
| HWU Safety and H.R. Director                 | 0                    | 2                   | 2                   |
| Benefits Coordinator                         | 1                    | 0                   | 0                   |
| Office Assistant (Part-time)                 | 1                    | 0                   | 0                   |
| Office Assistant (Shared with Finance)       | 0                    | 0.5                 | 0.25                |
|  | <b>6</b>             | <b>6.5</b>          | <b>6.25</b>         |

| <b>PERSONNEL SCHEDULE</b><br>Code Enforcement | Authorized Positions |                     |                     |
|---|----------------------|---------------------|---------------------|
|   | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>233</u></b>                             |                      |                     |                     |
| Code Administrator                            | 0.7                  | 0.7                 | 0.7                 |
| Code Inspector, Senior                        | 1                    | 1                   | 1                   |
| Administrative Secretary                      | 1                    | 1                   | 1                   |
| Code Inspector                                | 2                    | 2                   | 2                   |
| Office Assistant (Part-time)                  | 2                    | 2                   | 2                   |
|   | <b>6.7</b>           | <b>6.7</b>          | <b>6.7</b>          |

| <b>PERSONNEL SCHEDULE</b><br>Engineering | Authorized Positions |                     |                     |
|--|----------------------|---------------------|---------------------|
|  | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>377</u></b>                        |                      |                     |                     |
| Engineer                                 | 1                    | 1                   | 1                   |
| Engineering Assistant                    | 1                    | 1                   | 1                   |
|  | <b>2</b>             | <b>2</b>            | <b>2</b>            |

## Finance Department

| <b>PERSONNEL SCHEDULE</b><br>Finance Administration | Authorized Positions |                     |                     |
|---|----------------------|---------------------|---------------------|
|   | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>121</u></b>                                   |                      |                     |                     |
| Finance Director                                    | 1                    | 1                   | 1                   |
| Assistant Finance Director                          | 1                    | 1                   | 1                   |
| HWU Accounting Manager                              | 0                    | 1                   | 0                   |
| Administrative Secretary                            | 1                    | 1                   | 1                   |
| Administrative Clerk                                | 1                    | 1                   | 1                   |
| Occupational Tax Representative, Senior             | 1                    | 1                   | 1                   |
| Occupational Tax Representative, (Part-time)        | 1                    | 1                   | 1                   |
| Occupational Tax Representative, (Seasonal)         | 1                    | 1                   | 0                   |
| Office Assistant (Shared with Human Resources)      | 0                    | 0.5                 | 0.25                |
|   | 7                    | 8.5                 | 6.25                |

| <b>PERSONNEL SCHEDULE</b><br>Information Technology | Authorized Positions |                     |                     |
|---|----------------------|---------------------|---------------------|
|   | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>122</u></b>                                   |                      |                     |                     |
| Information Systems Manager                         | 1                    | 1                   | 1                   |
| Application Development Supervisor                  | 0                    | 1                   | 1                   |
| Programmer / Analyst                                | 1                    | 1                   | 1                   |
| Personal Computer Support Specialist                | 1                    | 1                   | 1                   |
| Network Administrator                               | 1                    | 1                   | 1                   |
| Computer Operator                                   | 1                    | 0                   | 0                   |
| I.T. Operations Technician                          | 0                    | 0                   | 1                   |
| Data Entry Operator, Senior                         | 1                    | 1                   | 0                   |
|   | 6                    | 6                   | 6                   |

## Finance Department

| <b>PERSONNEL SCHEDULE</b><br>Accounting | Authorized Positions |                     |                     |
|---|----------------------|---------------------|---------------------|
|   | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>123</u></b>                       |                      |                     |                     |
| Accounting Manager                      | 1                    | 1                   | 1                   |
| Revenue Supervisor                      | 1                    | 1                   | 0                   |
| Account Technician, Senior              | 1                    | 1                   | 0                   |
| Account Technician                      | 3                    | 3                   | 2                   |
| Utility Billing Supervisor              | 1                    | 1                   | 1                   |
| Account Representative                  | 6                    | 6                   | 0                   |
| Office Assistant/Switchboard            | 1                    | 1                   | 0                   |
| Utilities Servicer                      | 3                    | 3                   | 3                   |
| Meter Reader                            | 4                    | 4                   | 4                   |
| Meter Reader (Part-time)                | 0                    | 1                   | 1                   |
|   | 21                   | 22                  | 12                  |
| <b>PERSONNEL SCHEDULE</b><br>Treasury   | Authorized Positions |                     |                     |
|   | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>125</u></b>                       |                      |                     |                     |
| HWU Accounting Manager                  | 0                    | 0                   | 1                   |
| Revenue Supervisor                      | 0                    | 0                   | 1                   |
| Account Technician, Senior              | 0                    | 0                   | 1                   |
| Account Technician                      | 0                    | 0                   | 1                   |
| Account Representative                  | 0                    | 0                   | 6                   |
| Office Assistant/Switchboard            | 0                    | 0                   | 1                   |
| Office Assistant (Shared with H.R.)     | 0                    | 0                   | 0.5                 |
|   | 0                    | 0                   | 11.5                |



## Fire Department

| <b>PERSONNEL SCHEDULE</b><br>Fire<br><u>232</u> | Authorized Positions |                     |                     |
|---|----------------------|---------------------|---------------------|
|   | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| Fire Chief                                      | 1                    | 1                   | 1                   |
| Assistant Fire Chief                            | 3                    | 3                   | 3                   |
| Fire Captain                                    | 3                    | 3                   | 3                   |
| Fire Lieutenant                                 | 12                   | 12                  | 12                  |
| Fire Driver - Engineer                          | 18                   | 18                  | 18                  |
| Firefighter                                     | 21                   | 21                  | 21                  |
| Administrative Secretary                        | 1                    | 1                   | 1                   |
| Secretary                                       | 1                    | 1                   | 1                   |
|   | 60                   | 60                  | 60                  |

## Parks and Recreation Department

| <b>PERSONNEL SCHEDULE</b><br>Parks  | Authorized Positions |                     |                     |
|-------------------------------------|----------------------|---------------------|---------------------|
|                                     | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>451</u></b>                   |                      |                     |                     |
| Parks and Cemeteries Superintendent | 0.5                  | 0.5                 | 0.5                 |
| Grounds / Maintenance Worker        | 4                    | 4                   | 4                   |
| Landscape Technician                | 2                    | 2                   | 2                   |
|                                     | <b>6.5</b>           | <b>6.5</b>          | <b>6.5</b>          |

| <b>PERSONNEL SCHEDULE</b><br>Golf     | Authorized Positions |                     |                     |
|---------------------------------------|----------------------|---------------------|---------------------|
|                                       | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>452</u></b>                     |                      |                     |                     |
| Golf Course Maintenance Worker        | 1                    | 1                   | 1                   |
| Seasonal Grounds / Maintenance Worker | 3                    | 3                   | 3                   |
|                                       | <b>4</b>             | <b>4</b>            | <b>4</b>            |

| <b>PERSONNEL SCHEDULE</b><br>Municipal Pool | Authorized Positions |                     |                     |
|---|----------------------|---------------------|---------------------|
|   | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>454</u></b>                           |                      |                     |                     |
| Recreation Program Manager                  | 0.25                 | 0.25                | 0.25                |
| Head Lifeguard                              | 1                    | 1                   | 1                   |
| Senior Lifeguard                            | 1                    | 1                   | 1                   |
| Lifeguard                                   | 12                   | 12                  | 12                  |
| Cashier                                     | 2                    | 2                   | 2                   |
| Concession Worker                           | 2                    | 2                   | 2                   |
|   | <b>18.25</b>         | <b>18.25</b>        | <b>18.25</b>        |

| <b>PERSONNEL SCHEDULE</b><br>Recreation | Authorized Positions |                     |                     |
|---|----------------------|---------------------|---------------------|
|   | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>456</u></b>                       |                      |                     |                     |
| Director, Parks and Recreation          | 1                    | 1                   | 1                   |
| Recreation Program Manager              | 0.75                 | 0.75                | 0.75                |
| Secretary, Senior                       | 0.5                  | 0.5                 | 0.5                 |
| Recreation Facilities Supervisor        | 1                    | 1                   | 1                   |
| Recreation Center Worker                | 1                    | 1                   | 1                   |
| Recreation Center Worker (Part-time)    | 2                    | 2                   | 2                   |
| Custodial Worker                        | 1                    | 1                   | 1                   |
|   | <b>7.25</b>          | <b>7.25</b>         | <b>7.25</b>         |

## Police Department

| PERSONNEL SCHEDULE<br>Police  | Authorized Positions |                     |                     |
|-------------------------------|----------------------|---------------------|---------------------|
|                               | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>231</u></b>             |                      |                     |                     |
| Police Chief                  | 1                    | 1                   | 1                   |
| Deputy Police Chief           | 0.8                  | 1                   | 1                   |
| Police Major                  | 1.75                 | 1.75                | 1.75                |
| Police Lieutenant             | 3                    | 3                   | 3                   |
| Police Sergeant               | 6                    | 6                   | 6                   |
| Police Detective              | 5                    | 5                   | 5                   |
| Police Detective (COPS Grant) | 0                    | 1                   | 1                   |
| Police Identification Officer | 1                    | 1                   | 1                   |
| Police Officer                | 39                   | 39                  | 39                  |
| Police Officer (COPS Grant)   | 0                    | 3                   | 3                   |
| Parking Enforcement Officer   | 1                    | 1                   | 1                   |
| School Crossing Guard         | 6                    | 6                   | 6                   |
| System Administrator          | 1                    | 1                   | 1                   |
| Administrative Secretary      | 1                    | 1                   | 1                   |
| Secretary, Senior             | 1                    | 1                   | 1                   |
| Secretary                     | 2                    | 2                   | 2                   |
| Data Entry Operator           | 1                    | 1                   | 1                   |
| Office Assistant              | 1                    | 1                   | 1                   |
|                               | 71.55                | 75.75               | 75.75               |

## Public Works Department

| <b>PERSONNEL SCHEDULE</b><br>Public Works Administration | Authorized Positions |                     |                     |
|--|----------------------|---------------------|---------------------|
|  | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>341</u></b>  |                      |                     |                     |
| Public Works Director                                    | 1                    | 1                   | 1                   |
| Secretary, Senior  | 0.5                  | 0.5                 | 0.5                 |
|  | 1.5                  | 1.5                 | 1.5                 |

| <b>PERSONNEL SCHEDULE</b><br>Municipal Facilities | Authorized Positions |                     |                     |
|---|----------------------|---------------------|---------------------|
|   | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>014</u></b>                                 |                      |                     |                     |
| Municipal Facilities Superintendent               | 1                    | 1                   | 1                   |
| Secretary, Senior                                 | 0.5                  | 0.5                 | 0.5                 |
| Municipal Facilities Worker, Senior               | 1                    | 1                   | 1                   |
| Municipal Facilities Worker                       | 2                    | 2                   | 2                   |
| Municipal Facilities Assistant                    | 2                    | 2                   | 2                   |
|   | 6.5                  | 6.5                 | 6.5                 |

| <b>PERSONNEL SCHEDULE</b><br>Traffic Control | Authorized Positions |                     |                     |
|--|----------------------|---------------------|---------------------|
|  | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>234</u></b>                            |                      |                     |                     |
| Street Superintendent                        | 0.25                 | 0.25                | 0.25                |
| Secretary, Senior                            | 0.5                  | 0.5                 | 0.5                 |
| Equipment Operator, Senior                   | 2                    | 2                   | 2                   |
| Crew Worker, Senior                          | 1                    | 1                   | 1                   |
| Crew Worker                                  | 3                    | 3                   | 3                   |
|  | 6.75                 | 6.75                | 6.75                |

| <b>PERSONNEL SCHEDULE</b><br>Central Garage | Authorized Positions |                     |                     |
|---|----------------------|---------------------|---------------------|
|   | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>366</u></b>                           |                      |                     |                     |
| Garage Superintendent                       | 1                    | 1                   | 1                   |
| Account Clerk                               | 1                    | 1                   | 1                   |
| Vehicle Mechanic                            | 5                    | 5                   | 5                   |
| Vehicle Servicer                            | 1                    | 1                   | 1                   |
| Vehicle Servicer Helper                     | 1                    | 1                   | 1                   |
|   | 9                    | 9                   | 9                   |

## Gas Department

| <b>PERSONNEL SCHEDULE</b><br>Gas Administration | Authorized Positions |                     |                     |
|---|----------------------|---------------------|---------------------|
|   | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>771</u></b>                               |                      |                     |                     |
| Gas System Director                             | 1                    | 1                   | 1                   |
| Gas Operations Manager                          | 1                    | 1                   | 1                   |
| Administrative Secretary                        | 1                    | 1                   | 1                   |
| Engineering Technician                          | 1                    | 1                   | 1                   |
| Engineering Technician, Temporary               | 0                    | 0                   | 1                   |
| Seasonal Assistant Drafter                      | 1                    | 1                   | 1                   |
|   | <b>5</b>             | <b>5</b>            | <b>6</b>            |

| <b>PERSONNEL SCHEDULE</b><br>Gas Distribution |                     |                     |                     |
|---|---------------------|---------------------|---------------------|
|   | Fiscal Year<br>2009 | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>772</u></b>                             |                     |                     |                     |
| Gas Distribution Engineer                     | 1                   | 1                   | 1                   |
| Gas Distribution Superintendent               | 1                   | 1                   | 1                   |
| Gas Technical Supervisor                      | 1                   | 1                   | 1                   |
| Secretary                                     | 1                   | 1                   | 1                   |
| Maintenance Welder                            | 1                   | 1                   | 1                   |
| Gas Construction Supervisor                   | 1                   | 1                   | 1                   |
| Gas Distribution Crew Leader                  | 3                   | 3                   | 3                   |
| Gas Servicer                                  | 2                   | 2                   | 2                   |
| Gas Measurement Technician, Senior            | 0                   | 0                   | 1                   |
| Inventory Control Technician                  | 1                   | 1                   | 1                   |
| Equipment Operator, Senior                    | 3                   | 3                   | 3                   |
| Gas Measurement Technician                    | 2                   | 2                   | 1                   |
| Gas Distribution Technician                   | 4                   | 4                   | 4                   |
| Gas System Worker                             | 3                   | 3                   | 3                   |
| Seasonal Gas System Worker                    | 3                   | 3                   | 3                   |
|   | <b>27</b>           | <b>27</b>           | <b>27</b>           |

## Cemetery Fund

| <b>PERSONNEL SCHEDULE</b><br>Cemeteries | Authorized Positions |                     |                     |
|---|----------------------|---------------------|---------------------|
|   | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>453</u></b>                       |                      |                     |                     |
| Parks and Cemeteries Superintendent     | 0.5                  | 0.5                 | 0.5                 |
| Equipment Operator                      | 2                    | 2                   | 2                   |
| Secretary, Senior                       | 0.5                  | 0.5                 | 0.5                 |
| Grounds / Maintenance Worker            | 1                    | 1                   | 1                   |
|   | 4                    | 4                   | 4                   |

## Public Way Improvement (PWI) Fund

| PERSONNEL SCHEDULE<br>Public Way Improvement | Authorized Positions |                     |                     |
|--|----------------------|---------------------|---------------------|
|  | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>342</u></b>                            |                      |                     |                     |
| Street Superintendent                        | 0.75                 | 0.75                | 0.75                |
| Heavy Equipment Operator, Senior             | 1                    | 1                   | 1                   |
| Heavy Equipment Operator                     | 2                    | 2                   | 2                   |
| Crew Worker, Senior                          | 3                    | 3                   | 3                   |
| Crew Worker                                  | 5                    | 5                   | 5                   |
|  | 11.75                | 11.75               | 11.75               |

## Henderson Area Rapid Transit (HART) Fund

| PERSONNEL SCHEDULE<br>HART            | Authorized Positions |                     |                     |
|---------------------------------------|----------------------|---------------------|---------------------|
|                                       | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>015</u></b>                     |                      |                     |                     |
| Mass Transit Director                 | 1                    | 1                   | 1                   |
| Transit Supervisor                    | 1                    | 1                   | 1                   |
| Office Assistant                      | 1                    | 1                   | 1                   |
| Bus / Vehicle Mechanic                | 1                    | 1                   | 1                   |
| Bus Operator                          | 9                    | 9                   | 9                   |
| Bus Operator (Part-time)              | 2                    | 2                   | 2                   |
| Bus Preventive Maintenance Technician | 1                    | 1                   | 1                   |
|                                       | 16                   | 16                  | 16                  |



## Sanitation Fund

| <b>PERSONNEL SCHEDULE</b><br>Sanitation Collection | Authorized Positions |                     |                     |
|--|----------------------|---------------------|---------------------|
|  | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>344</u></b>                                  |                      |                     |                     |
| Sanitation Superintendent                          | 0.5                  | 0.5                 | 0.5                 |
| Secretary, Senior                                  | 0.5                  | 0.5                 | 0.5                 |
| Equipment Operator                                 | 4                    | 4                   | 4                   |
| Sanitation Worker, Senior                          | 2                    | 2                   | 2                   |
| Sanitation Worker                                  | 7                    | 7                   | 7                   |
|  | <b>14</b>            | <b>14</b>           | <b>14</b>           |

| <b>PERSONNEL SCHEDULE</b><br>Landfill | Authorized Positions |                     |                     |
|---------------------------------------|----------------------|---------------------|---------------------|
|                                       | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>345</u></b>                     |                      |                     |                     |
| Sanitation Superintendent             | 0.5                  | 0.5                 | 0.5                 |
| Heavy Equipment Operator              | 3                    | 3                   | 3                   |
| Scale Operator                        | 0.25                 | 0.25                | 0.25                |
|                                       | <b>3.75</b>          | <b>3.75</b>         | <b>3.75</b>         |

| <b>PERSONNEL SCHEDULE</b><br>Transfer Station | Authorized Positions |                     |                     |
|---|----------------------|---------------------|---------------------|
|   | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>346</u></b>                             |                      |                     |                     |
| Scale Operator                                | 0.75                 | 0.75                | 0.75                |
|   | <b>0.75</b>          | <b>0.75</b>         | <b>0.75</b>         |

## 911 Fund

| PERSONNEL SCHEDULE<br>911 | Authorized Positions |                     |                     |
|---------------------------|----------------------|---------------------|---------------------|
|                           | Fiscal Year<br>2009  | Fiscal Year<br>2010 | Fiscal Year<br>2011 |
| <b><u>018</u></b>         |                      |                     |                     |
| Deputy Police Chief       | 0.2                  | 0                   | 0                   |
| Police Major              | 0.25                 | 0.25                | 0.25                |
| Communications Supervisor | 1                    | 1                   | 1                   |
| Communications Officer    | 14                   | 14                  | 14                  |
|                           | 15.45                | 15.25               | 15.25               |

**City of Henderson, Kentucky**  
**Grade & Salary Ranges**  
**Effective July 1, 2010**

| <u>Grade</u> | <u>Minimum</u> | <u>Midpoint</u> | <u>Maximum</u> |
|--------------|----------------|-----------------|----------------|
| 1            | 17,194.48      | 20,634.04       | 24,931.56      |
| 2            | 18,212.34      | 21,853.71       | 26,407.07      |
| 3            | 19,229.11      | 23,074.50       | 27,882.60      |
| 4            | 20,246.98      | 24,295.26       | 29,357.00      |
| 5            | 21,263.73      | 25,516.03       | 30,832.52      |
| 6            | 22,279.38      | 26,736.80       | 32,305.83      |
| 7            | 23,298.35      | 27,957.59       | 33,782.45      |
| 8            | 24,314.00      | 29,177.24       | 35,255.75      |
| 9            | 25,331.87      | 30,398.03       | 36,731.27      |
| 10           | 26,348.62      | 31,618.80       | 38,206.77      |
| 11           | 27,366.48      | 32,838.45       | 39,680.08      |
| 12           | 28,383.25      | 34,060.33       | 41,155.60      |
| 13           | 29,400.01      | 35,280.01       | 42,630.01      |
| 13.5         | 31,896.70      | 37,262.81       | 42,630.01      |
| 14           | 30,417.88      | 36,500.79       | 44,106.64      |
| 15           | 31,434.62      | 37,721.55       | 45,578.84      |
| 15.5         | 32,580.41      | 39,080.17       | 45,578.84      |
| 16           | 32,451.39      | 38,941.24       | 47,054.34      |
| 17           | 33,469.26      | 40,162.00       | 48,529.87      |
| 18           | 34,486.02      | 41,382.77       | 50,005.38      |
| 19           | 35,502.78      | 42,603.54       | 51,479.79      |
| 20           | 36,519.53      | 43,824.32       | 52,953.11      |
| 21           | 37,537.40      | 45,045.10       | 54,429.72      |
| 22           | 38,554.14      | 46,264.77       | 55,903.03      |
| 23           | 39,570.91      | 47,485.53       | 57,378.53      |
| 24           | 40,588.78      | 48,706.32       | 58,854.05      |
| 25           | 41,605.54      | 49,925.98       | 60,328.46      |
| 26           | 42,623.40      | 51,147.85       | 61,802.87      |
| 27           | 43,639.06      | 52,794.31       | 63,277.28      |
| 28           | 44,658.01      | 53,588.31       | 64,753.92      |
| 29           | 45,673.68      | 54,809.06       | 66,226.11      |
| 30           | 46,692.63      | 56,029.85       | 67,703.85      |
| 31           | 47,708.29      | 57,249.52       | 69,177.14      |
| 32           | 48,726.16      | 58,470.28       | 70,652.66      |
| 33           | 49,742.92      | 59,691.06       | 72,127.07      |
| 34           | 50,758.57      | 60,911.84       | 73,600.37      |
| 35           | 51,777.54      | 62,132.60       | 75,077.00      |
| 36           | 52,793.19      | 63,352.28       | 76,551.40      |
| 37           | 53,812.16      | 64,574.15       | 78,026.91      |
| 38           | 54,827.81      | 65,793.82       | 79,501.33      |
| 39           | 55,845.68      | 67,013.49       | 80,975.74      |
| 40           | 56,862.43      | 68,235.37       | 82,450.15      |
| 41           | 57,879.20      | 69,455.04       | 83,924.57      |
| 42           | 58,897.07      | 70,675.81       | 85,401.19      |
| 43           | 59,913.82      | 71,896.59       | 86,874.49      |
| 44           | 60,931.68      | 73,117.35       | 88,351.10      |
| 45           | 61,948.44      | 74,337.03       | 89,824.42      |
| 46           | 62,965.22      | 75,557.80       | 91,299.93      |
| 47           | 63,981.96      | 76,778.57       | 92,775.44      |
| 48           | 64,998.71      | 77,999.34       | 94,247.66      |
| 49           | 66,016.59      | 79,220.13       | 95,724.27      |
| 50           | 67,033.35      | 80,439.79       | 97,198.67      |

## City of Henderson, Kentucky Job Classifications & Grades

| Code     | Grade | Classification Title                           | <u>FLSA</u> |
|----------|-------|--|-------------|
| <b>A</b> |       |  |             |
| 0301     | 7     | Account Clerk                                  | N           |
| 0306     | 9     | Account Representative                         | N           |
| 0304     | 11    | Account Technician                             | N           |
| 0305     | 14    | Account Technician, Senior                     | N           |
| 0318     | 33    | Accounting Manager                             | E           |
| 0307     | 9     | Administrative Clerk                           | N           |
| 0063     | 14    | Administrative Secretary                       | N           |
| 0229     | 31    | Application Development Supervisor             | E           |
| 0319     | 33    | Assistant Finance Director                     | E           |
| 1110     | 27    | Assistant Fire Chief                           | E           |
| 9000     | 21    | Assistant to the City Manager                  | E           |
| <b>B</b> |       |  |             |
| 0062     | 14    | Benefits Coordinator                           | N           |
| 3701     | 10    | Bus Operator                                   | N           |
| 4204     | 10    | Bus Preventive Maintenance Technician          | N           |
| 4210     | 15    | Bus/Vehicle Mechanic                           | N           |
| <b>C</b> |       |  |             |
| 0020     | 25    | City Clerk                                     | E           |
| 2320     | 37    | City Engineer                                  | E           |
| 1210     | 30    | Code Administrator                             | E           |
| 1204     | 16    | Code Inspector                                 | N           |
| 1208     | 24    | Code Inspector, Senior                         | N           |
| 1300     | 10    | Communications Officer                         | N           |
| 1310     | 18    | Communications Supervisor                      | E           |
| 8100     | 16    | Community Development Specialist               | N           |
| 0211     | 15    | Computer Operator                              | N           |
| 4003     | 6     | Crew Worker                                    | N           |
| 4004     | 9     | Crew Worker, Senior                            | N           |
| 6000     | 3     | Custodial Worker                               | N           |
| <b>D</b> |       |  |             |
| 0201     | 8     | Data Entry Operator                            | N           |
| 1016     | 35    | Deputy Police Chief                            | E           |
| 0320     | 43    | Director, Finance                              | E           |
| 3020     | 45    | Director, Gas System                           | E           |
| 0520     | 38    | Director, Human Resources                      | E           |
| 3720     | 32    | Director, Mass Transit                         | E           |
| 7020     | 38    | Director, Parks & Recreation                   | E           |
| 4120     | 43    | Director, Public Works                         | E           |
| <b>E</b> |       |  |             |
| 2310     | 31    | Engineer                                       | E           |
| 2301     | 19    | Engineering Aide                               | N           |
| 2302     | 24    | Engineering Assistant                          | E           |
| 3104     | 13    | Engineering Technician                         | N           |
| 4040     | 9     | Equipment Operator                             | N           |
| 4041     | 11    | Equipment Operator, Senior                     | N           |
| 0010     | 17    | Executive Assistant                            | N           |
| 8020     | 21    | Executive Director, Human Relations Commission | E           |

## City of Henderson, Kentucky Job Classifications & Grades

| Code     | Grade | Classification Title               | <u>FLSA</u> |
|----------|-------|------------------------------------|-------------|
| <b>F</b> |       |                                    |             |
| 1106     | 20    | Fire Captain                       | N           |
| 1120     | 43    | Fire Chief                         | E           |
| 1103     | 15.5  | Fire Driver - Engineer             | N           |
| 1104     | 18    | Fire Lieutenant                    | N           |
| 1102     | 13.5  | Firefighter                        | N           |
| 1100     | 13.5  | Firefighter-In-Training (hrly)     | N           |
| 1101     | 13.5  | Firefighter-In-Training (shift)    | N           |
| <b>G</b> |       |                                    |             |
| 4106     | 28    | Garage Superintendent              | E           |
| 3004     | 21    | Gas Construction Supervisor        | N           |
| 3002     | 17    | Gas Distribution Crew Leader       | N           |
| 3008     | 33    | Gas Distribution Engineer          | E           |
| 3006     | 30    | Gas Distribution Superintendent    | E           |
| 3000     | 10    | Gas Distribution Technician        | N           |
| 3101     | 11    | Gas Measurement Technician         | N           |
| 3102     | 13    | Gas Measurement Technician, Senior | N           |
| 3010     | 37    | Gas Operations Manager             | E           |
| 3108     | 14    | Gas Servicer                       | N           |
| 3012     | 9     | Gas System Worker                  | N           |
| 3110     | 21    | Gas Technical Supervisor           | N           |
| 9020     | 44    | General Counsel                    | E           |
| 4006     | 9     | Golf Course Maintenance Worker     | N           |
| 4000     | 5     | Grounds/Maintenance Worker         | N           |
| <b>H</b> |       |                                    |             |
| 4043     | 14    | Heavy Equipment Operator           | N           |
| 4044     | 15    | Heavy Equipment Operator, Senior   | N           |
| 0508     | 12    | Human Resources Assistant          | N           |
| 0510     | 17    | Human Resources Specialist         | N           |
| 4316     | 33    | HWU Accounting Manager             | E           |
| 0063     | 14    | HWU Administrative Assistant       | N           |
| 4317     | 31    | HWU Automation Manager             | E           |
| 4336     | 18    | HWU Automation Specialist          | N           |
| 4308     | 37    | HWU Chief Engineer                 | E           |
| 4343     | 43    | HWU Chief Financial Officer        | E           |
| 4303     | 17    | HWU Construction Crew Leader       | N           |
| 4337     | 18    | HWU Construction Inspector         | N           |
| 4329     | 30    | HWU Construction Superintendent    | E           |
| 6000     | 3     | HWU Custodian (part-time)          | N           |
| 4310     | 42    | HWU Director of Utility Operations | E           |
| 3104     | 13    | HWU Engineering Technician         | N           |
| 4332     | 24    | HWU GIS Manager                    | E           |
| 4331     | 33    | HWU Information System Manager     | E           |
| 0302     | 10    | HWU Inventory Control Technician   | N           |
| 4350     | 15    | HWU Laboratory Technician          | N           |
| 4325     | 10    | HWU Maintenance Technician         | N           |
| 4327     | 18    | HWU Maintenance Technician, Senior | N           |
| 4206     | 14    | HWU Mechanic                       | N           |
| 4352     | 15    | HWU Pretreatment Coordinator       | N           |
| 4314     | 31    | HWU Projects & Compliance Manager  | E           |

## City of Henderson, Kentucky Job Classifications & Grades

| <b>Code</b> | <b>Grade</b> | <b>Classification Title</b>                  | <b><u>FLSA</u></b> |
|-------------|--------------|--|--------------------|
| 4328        | 25           | HWU Purchasing Manager                       | E                  |
| 4300        | 1            | HWU Seasonal Position                        | N                  |
| 0060        | 9            | HWU Secretary                                | N                  |
| 4318        | 35           | HWU Treatment Manager                        | E                  |
| 4320        | 10           | HWU Treatment Plant Operator                 | N                  |
| 4323        | 21           | HWU Treatment Plant Operator, Chief          | N                  |
| 4322        | 16           | HWU Treatment Plant Operator, Senior         | N                  |
| 4313        | 10           | HWU Utility Locator                          | N                  |
| 4302        | 17           | HWU Utility System Crew Leader               | N                  |
| 4304        | 17           | HWU Utility System Specialist                | N                  |
| 4311        | 30           | HWU Utility System Superintendent            | E                  |
| 4312        | 9            | HWU Utility System Worker I                  | N                  |
| 4315        | 11           | HWU Utility System Worker II                 | N                  |
| 4319        | 14           | HWU Utility System Worker III                | N                  |
| 4354        | 15           | HWU Water Quality Specialist                 | N                  |
| 3100        | 16           | HWU Welder/Fabricator                        | N                  |
| <b>I</b>    |              |  |                    |
| 0231        | 33           | Information Systems Manager                  | E                  |
| 0210        | 13           | Information Technology Operations Technician | N                  |
| 0302        | 10           | Inventory Control Technician                 | N                  |
| <b>L</b>    |              |  |                    |
| 4007        | 7            | Landscape Technician                         | N                  |
| 0064        | 13           | Legal Secretary                              | N                  |
| <b>M</b>    |              |  |                    |
| 3100        | 16           | Maintenance Welder                           | N                  |
| 3301        | 7            | Meter Reader                                 | N                  |
| 6102        | 8            | Municipal Facilities Assistant               | N                  |
| 6110        | 31           | Municipal Facilities Superintendent          | E                  |
| 6104        | 13           | Municipal Facilities Worker                  | N                  |
| 6106        | 15           | Municipal Facilities Worker, Senior          | N                  |
| <b>N</b>    |              |  |                    |
| 0213        | 22           | Network Administrator                        | N                  |
| <b>O</b>    |              |  |                    |
| 0390        | 14           | Occupational Tax Representative, Senior      | N                  |
| 0391        | 9            | Occupational Tax Representative              | N                  |
| 0112        | 7            | Office Assistant                             | N                  |
| <b>P</b>    |              |  |                    |
| 1000        | 7            | Parking Enforcement Officer                  | N                  |
| 4101        | 21           | Parks and Cemeteries Superintendent          | E                  |
| 0215        | 16           | PC Support Specialist                        | N                  |
| 1020        | 44           | Police Chief                                 | E                  |
| 1005        | 13.5         | Police Identification Officer                | N                  |
| 1012        | 22           | Police Lieutenant                            | E                  |
| 1014        | 27           | Police Major                                 | E                  |
| 1004        | 13.5         | Police Officer                               | N                  |
| 1008        | 18           | Police Sergeant                              | N                  |
| 0221        | 24           | Programmer/Analyst                           | N                  |

## City of Henderson, Kentucky Job Classifications & Grades

| Code     | Grade | Classification Title             | <u>FLSA</u> |
|----------|-------|----------------------------------|-------------|
| <b>R</b> |       |                                  |             |
| 7005     | 8     | Recreation Center Worker         | N           |
| 7006     | 15    | Recreation Facilities Supervisor | E           |
| 7010     | 23    | Recreation Program Manager       | E           |
| 03100    | 17    | Revenue Supervisor               | N           |
| <b>S</b> |       |                                  |             |
| 0515     | 20    | Safety & Training Coordinator    | N           |
| 4108     | 30    | Sanitation Superintendent        | E           |
| 4001     | 5     | Sanitation Worker                | N           |
| 4002     | 6     | Sanitation Worker, Senior        | N           |
| 4005     | 6     | Scale Operator                   | N           |
| 1001     | 3     | School Crossing Guard            | N           |
| 0060     | 9     | Secretary                        | N           |
| 0061     | 11    | Secretary, Senior                | N           |
| 9008     | 22    | Staff Attorney                   | E           |
| 9010     | 31    | Staff Attorney, Senior           | E           |
| 4110     | 30    | Street Superintendent            | E           |
| 0212     | 17    | System Administrator             | N           |
| <b>T</b> |       |                                  |             |
| 3710     | 16    | Transit Supervisor               | N           |
| <b>U</b> |       |                                  |             |
| 3308     | 17    | Utility Billing Supervisor       | N           |
| 3303     | 12    | Utilities Servicer               | N           |
| <b>V</b> |       |                                  |             |
| 4206     | 14    | Vehicle Mechanic                 | N           |
| 4203     | 8     | Vehicle Servicer                 | N           |
| 4202     | 6     | Vehicle Servicer Helper          | N           |

## City of Henderson, Kentucky Job Classifications & Grades

| Code | Grade | Classification Title                         | FLSA |
|------|-------|--|------|
| 4300 | 1     | HWU Seasonal Position                        | N    |
| 6000 | 3     | Custodial Worker                             | N    |
| 6000 | 3     | HWU Custodian (part-time)                    | N    |
| 1001 | 3     | School Crossing Guard                        | N    |
| 4000 | 5     | Grounds/Maintenance Worker                   | N    |
| 4001 | 5     | Sanitation Worker                            | N    |
| 4003 | 6     | Crew Worker                                  | N    |
| 4002 | 6     | Sanitation Worker, Senior                    | N    |
| 4005 | 6     | Scale Operator                               | N    |
| 4202 | 6     | Vehicle Servicer Helper                      | N    |
| 0301 | 7     | Account Clerk                                | N    |
| 4007 | 7     | Landscape Technician                         | N    |
| 3301 | 7     | Meter Reader                                 | N    |
| 0112 | 7     | Office Assistant                             | N    |
| 1000 | 7     | Parking Enforcement Officer                  | N    |
| 0201 | 8     | Data Entry Operator                          | N    |
| 6102 | 8     | Municipal Facilities Assistant               | N    |
| 7005 | 8     | Recreation Center Worker                     | N    |
| 4203 | 8     | Vehicle Servicer                             | N    |
| 0306 | 9     | Account Representative                       | N    |
| 0307 | 9     | Administrative Clerk                         | N    |
| 4004 | 9     | Crew Worker, Senior                          | N    |
| 4040 | 9     | Equipment Operator                           | N    |
| 3012 | 9     | Gas System Worker                            | N    |
| 4006 | 9     | Golf Course Maintenance Worker               | N    |
| 0060 | 9     | HWU Secretary                                | N    |
| 4312 | 9     | HWU Utility System Worker I                  | N    |
| 0391 | 9     | Occupational Tax Representative              | N    |
| 0060 | 9     | Secretary                                    | N    |
| 3701 | 10    | Bus Operator                                 | N    |
| 4204 | 10    | Bus Preventive Maintenance Technician        | N    |
| 1300 | 10    | Communications Officer                       | N    |
| 3000 | 10    | Gas Distribution Technician                  | N    |
| 0302 | 10    | HWU Inventory Control Technician             | N    |
| 4325 | 10    | HWU Maintenance Technician                   | N    |
| 4320 | 10    | HWU Treatment Plant Operator                 | N    |
| 4313 | 10    | HWU Utility Locator                          | N    |
| 0302 | 10    | Inventory Control Technician                 | N    |
| 0304 | 11    | Account Technician                           | N    |
| 4041 | 11    | Equipment Operator, Senior                   | N    |
| 3101 | 11    | Gas Measurement Technician                   | N    |
| 4315 | 11    | HWU Utility System Worker II                 | N    |
| 0061 | 11    | Secretary, Senior                            | N    |
| 0508 | 12    | Human Resources Assistant                    | N    |
| 3303 | 12    | Utilities Servicer                           | N    |
| 3104 | 13    | Engineering Technician                       | N    |
| 3102 | 13    | Gas Measurement Technician, Senior           | N    |
| 3104 | 13    | HWU Engineering Technician                   | N    |
| 0210 | 13    | Information Technology Operations Technician | N    |
| 0064 | 13    | Legal Secretary                              | N    |



## City of Henderson, Kentucky Job Classifications & Grades

| Code | Grade | Classification Title                    | FLSA |
|------|-------|---|------|
| 6104 | 13    | Municipal Facilities Worker             | N    |
| 1102 | 13.5  | Firefighter                             | N    |
| 1100 | 13.5  | Firefighter-In-Training (hrly)          | N    |
| 1101 | 13.5  | Firefighter-In-Training (shift)         | N    |
| 1005 | 13.5  | Police Identification Officer           | N    |
| 1004 | 13.5  | Police Officer                          | N    |
| 0305 | 14    | Account Technician, Senior              | N    |
| 0063 | 14    | Administrative Secretary                | N    |
| 0062 | 14    | Benefits Coordinator                    | N    |
| 3108 | 14    | Gas Servicicer                          | N    |
| 4043 | 14    | Heavy Equipment Operator                | N    |
| 0063 | 14    | HWU Administrative Assistant            | N    |
| 4206 | 14    | HWU Mechanic                            | N    |
| 4319 | 14    | HWU Utility System Worker III           | N    |
| 0390 | 14    | Occupational Tax Representative, Senior | N    |
| 4206 | 14    | Vehicle Mechanic                        | N    |
| 4210 | 15    | Bus/Vehicle Mechanic                    | N    |
| 0211 | 15    | Computer Operator                       | N    |
| 4044 | 15    | Heavy Equipment Operator, Senior        | N    |
| 4350 | 15    | HWU Laboratory Technician               | N    |
| 4352 | 15    | HWU Pretreatment Coordinator            | N    |
| 4354 | 15    | HWU Water Quality Specialist            | N    |
| 6106 | 15    | Municipal Facilities Worker, Senior     | N    |
| 7006 | 15    | Recreation Facilities Supervisor        | E    |
| 1103 | 15.5  | Fire Driver - Engineer                  | N    |
| 1204 | 16    | Code Inspector                          | N    |
| 8100 | 16    | Community Development Specialist        | N    |
| 4322 | 16    | HWU Treatment Plant Operator, Senior    | N    |
| 3100 | 16    | HWU Welder/Fabricator                   | N    |
| 3100 | 16    | Maintenance Welder                      | N    |
| 0215 | 16    | PC Support Specialist                   | N    |
| 3710 | 16    | Transit Supervisor                      | N    |
| 0010 | 17    | Executive Assistant                     | N    |
| 3002 | 17    | Gas Distribution Crew Leader            | N    |
| 0510 | 17    | Human Resources Specialist              | N    |
| 4303 | 17    | HWU Construction Crew Leader            | N    |
| 4302 | 17    | HWU Utility System Crew Leader          | N    |
| 4304 | 17    | HWU Utility System Specialist           | N    |
| 7010 | 23    | Revenue Supervisor                      | N    |
| 0212 | 17    | System Administrator                    | N    |
| 3308 | 17    | Utility Billing Supervisor              | N    |
| 1310 | 18    | Communications Supervisor               | E    |
| 1104 | 18    | Fire Lieutenant                         | N    |
| 4336 | 18    | HWU Automation Specialist               | N    |
| 4337 | 18    | HWU Construction Inspector              | N    |
| 4327 | 18    | HWU Maintenance Technician, Senior      | N    |
| 1008 | 18    | Police Sergeant                         | N    |
| 2301 | 19    | Engineering Aide                        | N    |
| 1106 | 20    | Fire Captain                            | N    |
| 0515 | 20    | Safety & Training Coordinator           | N    |

## City of Henderson, Kentucky Job Classifications & Grades

| Code | Grade | Classification Title                           | FLSA |
|------|-------|--|------|
| 9000 | 21    | Assistant to the City Manager                  | E    |
| 8020 | 21    | Executive Director, Human Relations Commission | E    |
| 3004 | 21    | Gas Construction Supervisor                    | N    |
| 3110 | 21    | Gas Technical Supervisor                       | N    |
| 4323 | 21    | HWU Treatment Plant Operator, Chief            | N    |
| 4101 | 21    | Parks and Cemeteries Superintendent            | E    |
| 0213 | 22    | Network Administrator                          | N    |
| 1012 | 22    | Police Lieutenant                              | E    |
| 9008 | 22    | Staff Attorney                                 | E    |
| 7010 | 23    | Recreation Program Manager                     | E    |
| 1208 | 24    | Code Inspector, Senior                         | N    |
| 2302 | 24    | Engineering Assistant                          | E    |
| 4332 | 24    | HWU GIS Manager                                | E    |
| 0221 | 24    | Programmer/Analyst                             | N    |
| 0020 | 25    | City Clerk                                     | E    |
| 4328 | 25    | HWU Purchasing Manager                         | E    |
| 1110 | 27    | Assistant Fire Chief                           | E    |
| 1014 | 27    | Police Major                                   | E    |
| 4106 | 28    | Garage Superintendent                          | E    |
| 1210 | 30    | Code Administrator                             | E    |
| 3006 | 30    | Gas Distribution Superintendent                | E    |
| 4329 | 30    | HWU Construction Superintendent                | E    |
| 4311 | 30    | HWU Utility System Superintendent              | E    |
| 4108 | 30    | Sanitation Superintendent                      | E    |
| 4110 | 30    | Street Superintendent                          | E    |
| 0229 | 31    | Application Development Supervisor             | E    |
| 2310 | 31    | Engineer                                       | E    |
| 4317 | 31    | HWU Automation Manager                         | E    |
| 4314 | 31    | HWU Projects & Compliance Manager              | E    |
| 6110 | 31    | Municipal Facilities Superintendent            | E    |
| 9010 | 31    | Staff Attorney, Senior                         | E    |
| 3720 | 32    | Director, Mass Transit                         | E    |
| 0318 | 33    | Accounting Manager                             | E    |
| 0319 | 33    | Assistant Finance Director                     | E    |
| 3008 | 33    | Gas Distribution Engineer                      | E    |
| 4316 | 33    | HWU Accounting Manager                         | E    |
| 4331 | 33    | HWU Information System Manager                 | E    |
| 0231 | 33    | Information Systems Manager                    | E    |
| 1016 | 35    | Deputy Police Chief                            | E    |
| 4318 | 35    | HWU Treatment Manager                          | E    |
| 2320 | 37    | City Engineer                                  | E    |
| 3010 | 37    | Gas Operations Manager                         | E    |
| 4308 | 37    | HWU Chief Engineer                             | E    |
| 0520 | 38    | Director, Human Resources                      | E    |
| 7020 | 38    | Director, Parks & Recreation                   | E    |
| 4310 | 42    | HWU Director of Utility Operations             | E    |
| 0320 | 43    | Director, Finance                              | E    |
| 4120 | 43    | Director, Public Works                         | E    |
| 1120 | 43    | Fire Chief                                     | E    |
| 4343 | 43    | HWU Chief Financial Officer                    | E    |

## City of Henderson, Kentucky Job Classifications & Grades

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

| GENERAL FUND<br>REVENUE AND EXPENSE SUMMARY       |                      |                      |                      |                      |                      |                            |                   |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------------|-------------------|
|   | 2008<br>ACTUAL       | 2009<br>ACTUAL       | 2010<br>PROJECTION   | 2010<br>BUDGET       | 2011<br>BUDGET       | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| <b>Revenues:</b>                                  |                      |                      |                      |                      |                      |                            |                   |
| Taxes   | \$ 14,569,319        | \$ 14,991,430        | \$ 16,194,500        | \$ 14,973,000        | \$ 16,011,000        | \$ 1,038,000               | 6.9%              |
| Service Charges & Fees                            | 522,642              | 527,499              | 476,600              | 479,400              | 473,600              | (5,800)                    | -1.2%             |
| Fines   | 25,952               | 23,007               | 17,000               | 23,000               | 21,200               | (1,800)                    | -7.8%             |
| Licenses & Permits                                | 86,230               | 73,827               | 82,500               | 68,500               | 74,500               | 6,000                      | 8.8%              |
| Rents & Concessions                               | 110,648              | 114,894              | 111,400              | 111,400              | 111,400              | -                          | 0.0%              |
| Sales of Surplus Property                         | 2,318                | 11,362               | 40,700               | 16,000               | 15,700               | (300)                      | -1.9%             |
| Other   | 3,020,521            | 2,940,815            | 3,335,800            | 3,361,000            | 3,644,900            | 283,900                    | 8.4%              |
| In Lieu of Tax Payments                           | 2,905,876            | 3,127,702            | 3,132,400            | 3,127,700            | 3,132,700            | 5,000                      | 0.2%              |
| Reserved Fund Balance                             | -                    | -                    | -                    | -                    | 385,000              | 385,000                    | N/A               |
| Unreserved Fund Balance                           | -                    | -                    | -                    | 300,000              | 650,000              | 350,000                    | 116.7%            |
| <b>Total Revenue</b>                              | <b>\$ 21,243,506</b> | <b>\$ 21,810,535</b> | <b>\$ 23,390,900</b> | <b>\$ 22,460,000</b> | <b>\$ 24,520,000</b> | <b>\$ 2,060,000</b>        | <b>9.2%</b>       |
| <b>Expenditures:</b>                              |                      |                      |                      |                      |                      |                            |                   |
| Personnel Services                                | \$ 14,612,701        | \$ 15,408,683        | \$ 15,741,570        | \$ 16,179,520        | \$ 16,757,380        | \$ 577,860                 | 3.6%              |
| Supplies  | 666,737              | 649,858              | 681,620              | 738,690              | 721,470              | (17,220)                   | -2.3%             |
| Maintenance                                       | 573,817              | 630,400              | 544,800              | 600,960              | 663,330              | 62,370                     | 10.4%             |
| Services  | 1,716,088            | 1,836,580            | 1,902,620            | 1,958,560            | 1,997,970            | 39,410                     | 2.0%              |
| Sundry  | 384,210              | 397,080              | 404,350              | 400,000              | 390,250              | (9,750)                    | -2.4%             |
| Debt  | 529,955              | 413,157              | 194,980              | 268,850              | 298,500              | 29,650                     | 11.0%             |
| Capital   | 719,346              | 366,114              | 696,960              | 658,460              | 738,500              | 80,040                     | 12.2%             |
| Transfers   | 1,438,116            | 1,436,297            | 1,974,000            | 2,214,960            | 2,952,600            | 737,640                    | 33.3%             |
| <b>Total Expenditures</b>                         | <b>\$ 20,640,970</b> | <b>\$ 21,138,170</b> | <b>\$ 22,140,900</b> | <b>\$ 23,020,000</b> | <b>\$ 24,520,000</b> | <b>\$ 1,500,000</b>        | <b>6.5%</b>       |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 602,536           | \$ 672,366           | \$ 1,250,000         | \$ (560,000)         | \$ -                 |                            |                   |
| Fund Balance 7/1                                  | \$ 2,648,312         | \$ 3,250,848         | \$ 3,923,214         | \$ 3,923,214         | \$ 5,173,214         |                            |                   |
| Fund Balance 6/30                                 | \$ 3,250,848         | \$ 3,923,214         | \$ 5,173,214         | \$ 3,363,214         | \$ 5,173,214         |                            |                   |

| GAS FUND<br>REVENUE AND EXPENSE SUMMARY           |                      |                      |                      |                      |                      |                            |                   |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------------|-------------------|
|   | 2008<br>ACTUAL       | 2009<br>ACTUAL       | 2010<br>PROJECTION   | 2010<br>BUDGET       | 2011<br>BUDGET       | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| <b>Revenues:</b>                                  |                      |                      |                      |                      |                      |                            |                   |
| Gas Sales   | \$ 29,737,876        | \$ 24,436,881        | \$ 18,982,000        | \$ 23,370,000        | \$ 22,974,000        | \$ (396,000)               | -1.7%             |
| Penalties   | 112,074              | 136,579              | 70,000               | 90,000               | 70,000               | (20,000)                   | -22.2%            |
| Taxable Sales                                     | 2,170                | 1,957                | 4,300                | 1,500                | 1,500                | -                          | 0.0%              |
| Service / Main Lines                              | 5,497                | 4,318                | 11,300               | 4,000                | 4,000                | -                          | 0.0%              |
| Service Charges                                   | 18,013               | 15,518               | 17,000               | 17,000               | 17,000               | -                          | 0.0%              |
| Interest  | 368,732              | 102,960              | 60,000               | 119,400              | 60,400               | (59,000)                   | -49.4%            |
| Other   | 44,370               | 103,263              | 86,500               | 1,015,000            | 193,000              | (822,000)                  | -81.0%            |
| Sale of Surplus Property                          | 139                  | 663                  | 100                  | 100                  | 100                  | -                          | 0.0%              |
| Balancing Fees                                    | 3,072                | -                    | -                    | -                    | -                    | -                          | N/A               |
| PEAK Rebate                                       | 145,971              | 1,026,680            | 230,000              | 140,000              | 250,000              | 110,000                    | 78.6%             |
| Transportation/Adm. Fee                           | 3,000                | -                    | -                    | -                    | -                    | -                          | N/A               |
| <b>Total Revenue</b>                              | <b>\$ 30,440,912</b> | <b>\$ 25,828,819</b> | <b>\$ 19,461,200</b> | <b>\$ 24,757,000</b> | <b>\$ 23,570,000</b> | <b>\$ (1,187,000)</b>      | <b>-4.8%</b>      |
| <b>Expenditures:</b>                              |                      |                      |                      |                      |                      |                            |                   |
| Personnel Services                                | \$ 1,556,742         | \$ 1,630,928         | \$ 1,742,180         | \$ 1,748,250         | \$ 1,862,340         | \$ 114,090                 | 6.5%              |
| Cost of Natural Gas                               | 27,021,598           | 21,288,651           | 14,832,000           | 18,640,000           | 17,850,000           | (790,000)                  | -4.2%             |
| Supplies  | 80,900               | 75,999               | 83,240               | 101,830              | 98,100               | (3,730)                    | -3.7%             |
| Maintenance                                       | 237,573              | 285,638              | 254,650              | 564,090              | 455,430              | (108,660)                  | -19.3%            |
| Services  | 229,673              | 185,618              | 181,270              | 217,500              | 241,340              | 23,840                     | 11.0%             |
| Sundry  | 2,430,395            | 2,473,091            | 2,493,000            | 2,500,000            | 2,550,850            | 50,850                     | 2.0%              |
| Capital   | 18,287               | 38,711               | 191,500              | 985,330              | 511,940              | (473,390)                  | -48.0%            |
| <b>Total Expenditures</b>                         | <b>\$ 31,575,168</b> | <b>\$ 25,978,636</b> | <b>\$ 19,777,840</b> | <b>\$ 24,757,000</b> | <b>\$ 23,570,000</b> | <b>\$ (1,187,000)</b>      | <b>-4.8%</b>      |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (1,134,256)       | \$ (149,817)         | \$ (316,640)         | \$ -                 | \$ -                 |                            |                   |
| Fund Balance 7/1                                  | \$ 9,573,888         | \$ 8,439,632         | \$ 8,289,815         | \$ 8,289,815         | \$ 7,973,175         |                            |                   |
| Fund Balance 6/30                                 | \$ 8,439,632         | \$ 8,289,815         | \$ 7,973,175         | \$ 8,289,815         | \$ 7,973,175         |                            |                   |

| PUBLIC WAY IMPROVEMENT FUND<br>REVENUE AND EXPENSE SUMMARY |                     |                     |                     |                     |                     |                            |                   |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|-------------------|
|  | 2008<br>ACTUAL      | 2009<br>ACTUAL      | 2010<br>PROJECTION  | 2010<br>BUDGET      | 2011<br>BUDGET      | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| <b>Revenues:</b>   |                     |                     |                     |                     |                     |                            |                   |
| Interest   | \$ 6,299            | \$ 1,802            | \$ 200              | \$ 1,000            | \$ 200              | \$ (800)                   | -80.0%            |
| State  | 124,746             | 68,930              | -                   | -                   | -                   | -                          | N/A               |
| Municipal Aid  | 489,682             | 481,452             | 505,000             | 517,000             | 525,800             | 8,800                      | 1.7%              |
| Local Gov't Economic Assist.                               | 117,531             | 134,435             | 113,000             | 142,000             | 121,000             | (21,000)                   | -14.8%            |
| Henderson Water Utility                                    | 71,780              | 80,560              | 85,000              | 50,000              | 30,000              | (20,000)                   | -40.0%            |
| Miscellaneous  | 20,695              | 8,369               | 7,500               | 22,000              | 5,000               | (17,000)                   | -77.3%            |
| Transfer from General                                      | 345,000             | 475,000             | 600,000             | 603,000             | 670,000             | 67,000                     | 11.1%             |
| <b>Total Revenue</b>                                       | <b>\$ 1,175,733</b> | <b>\$ 1,250,548</b> | <b>\$ 1,310,700</b> | <b>\$ 1,335,000</b> | <b>\$ 1,352,000</b> | <b>\$ 17,000</b>           | <b>1.3%</b>       |
| <b>Expenditures:</b>                                       |                     |                     |                     |                     |                     |                            |                   |
| Personnel Services   | \$ 607,545          | \$ 637,621          | \$ 655,120          | \$ 664,280          | \$ 683,760          | \$ 19,480                  | 2.9%              |
| Supplies   | 57,488              | 65,719              | 52,150              | 75,550              | 71,730              | (3,820)                    | -5.1%             |
| Maintenance  | 531,459             | 545,407             | 571,380             | 614,850             | 557,650             | (57,200)                   | -9.3%             |
| Services   | 14,889              | 9,430               | 9,800               | 12,320              | 17,860              | 5,540                      | 45.0%             |
| Sundry   | 17,568              | 17,115              | 22,250              | 18,000              | 21,000              | 3,000                      | 16.7%             |
| <b>Total Expenditures</b>                                  | <b>\$ 1,228,949</b> | <b>\$ 1,275,292</b> | <b>\$ 1,310,700</b> | <b>\$ 1,385,000</b> | <b>\$ 1,352,000</b> | <b>\$ (33,000)</b>         | <b>-2.4%</b>      |
| Excess (Deficiency) of<br>Revenues Over Expenditures       | \$ (53,216)         | \$ (24,744)         | \$ -                | \$ (50,000)         | \$ -                |                            |                   |
| Fund Balance 7/1   | \$ (76,852)         | \$ (130,068)        | \$ (154,812)        | \$ (154,812)        | \$ (154,812)        |                            |                   |
| Fund Balance 6/30  | \$ (130,068)        | \$ (154,812)        | \$ (154,812)        | \$ (204,812)        | \$ (154,812)        |                            |                   |

| SANITATION FUND<br>REVENUE AND EXPENSE SUMMARY       |                     |                     |                     |                     |                     |                            |                   |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|-------------------|
|  | 2008<br>ACTUAL      | 2009<br>ACTUAL      | 2010<br>PROJECTION  | 2010<br>BUDGET      | 2011<br>BUDGET      | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| <b>Revenues:</b>                                     |                     |                     |                     |                     |                     |                            |                   |
| Collection Fees                                      | \$ 1,930,306        | \$ 1,991,741        | \$ 1,900,000        | \$ 1,971,000        | \$ 1,910,000        | \$ (61,000)                | -3.1%             |
| Transfer Station Fees                                | -                   | 169,473             | 200,000             | 140,000             | 200,000             |                            |                   |
| Recycling Fees                                       | 121,800             | 115,802             | 122,000             | 122,000             | 117,000             | (5,000)                    | -4.1%             |
| Interest   | 122,101             | 61,063              | 40,000              | 78,780              | 39,700              | (39,080)                   | -49.6%            |
| Sale of Scrap and Equipment                          | 16,063              | 20,426              | 25,000              | 15,000              | 20,000              | 5,000                      | 33.3%             |
| Revenue from County                                  | 33,942              | 85,000              | 87,120              | 87,120              | 89,300              | 2,180                      | 2.5%              |
| Transfer from General                                | -                   | -                   | 284,000             | 318,000             | 257,000             | (61,000)                   | -19.2%            |
| Other  | 5,658               | 135,539             | 3,000               | 7,100               | 4,000               | (3,100)                    | -43.7%            |
| <b>Total Revenue</b>                                 | <b>\$ 2,229,870</b> | <b>\$ 2,579,044</b> | <b>\$ 2,661,120</b> | <b>\$ 2,739,000</b> | <b>\$ 2,637,000</b> | <b>\$ (102,000)</b>        | <b>-3.7%</b>      |
| <b>Expenditures:</b>                                 |                     |                     |                     |                     |                     |                            |                   |
| Personnel Services                                   | \$ 953,214          | \$ 1,006,469        | \$ 1,016,310        | \$ 1,004,520        | \$ 1,064,830        | \$ 60,310                  | 6.0%              |
| Supplies   | 97,531              | 83,266              | 70,970              | 103,400             | 86,300              | (17,100)                   | -16.5%            |
| Maintenance  | 178,950             | 157,881             | 139,890             | 160,530             | 159,800             | (730)                      | -0.5%             |
| Services   | 1,209,236           | 1,153,889           | 1,130,960           | 1,260,440           | 1,147,960           | (112,480)                  | -8.9%             |
| Sundry   | 231,062             | 169,298             | 211,740             | 240,110             | 214,110             | (26,000)                   | -10.8%            |
| Capital  | -                   | -                   | 91,250              | 120,000             | 120,000             | -                          | 0.0%              |
| <b>Total Expenditures</b>                            | <b>\$ 2,669,993</b> | <b>\$ 2,570,803</b> | <b>\$ 2,661,120</b> | <b>\$ 2,889,000</b> | <b>\$ 2,793,000</b> | <b>\$ (96,000)</b>         | <b>-3.3%</b>      |
| Excess (Deficiency) of<br>Revenues Over Expenditures | \$ (440,123)        | \$ 8,241            | \$ -                | \$ (150,000)        | \$ (156,000)        |                            |                   |
| Fund Balance 7/1                                     | \$ 38,385           | \$ (401,738)        | \$ (393,497)        | \$ (393,497)        | \$ (393,497)        |                            |                   |
| Fund Balance 6/30                                    | \$ (401,738)        | \$ (393,497)        | \$ (393,497)        | \$ (543,497)        | \$ (549,497)        |                            |                   |

| MASS TRANSIT FUND<br>REVENUE AND EXPENSE SUMMARY     |                     |                     |                     |                     |                     |                            |                   |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|-------------------|
|  | 2008<br>ACTUAL      | 2009<br>ACTUAL      | 2010<br>PROJECTION  | 2010<br>BUDGET      | 2011<br>BUDGET      | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| <b>Revenues:</b>                                     |                     |                     |                     |                     |                     |                            |                   |
| Bus Fares  | \$ 33,405           | \$ 35,399           | \$ 33,000           | \$ 33,000           | \$ 33,000           | \$ -                       | 0.0%              |
| FTA Grant  | 655,067             | 817,879             | 776,500             | 716,120             | 937,000             | 220,880                    | 30.8%             |
| State Grant  | 74,592              | 29,232              | 26,500              | 29,160              | 52,000              | 22,840                     | 78.3%             |
| Local Share (General Fund)                           | 375,000             | 491,000             | 491,000             | 497,000             | 536,000             | 39,000                     | 7.8%              |
| Interest   | 3,911               | 840                 | 250                 | 1,220               | 1,000               | -                          | 0.0%              |
| Other  | 17,099              | 3,483               | 12,240              | 4,500               | 4,000               | (500)                      | -11.1%            |
| <b>Total Revenue</b>                                 | <b>\$ 1,159,074</b> | <b>\$ 1,377,834</b> | <b>\$ 1,339,490</b> | <b>\$ 1,281,000</b> | <b>\$ 1,563,000</b> | <b>\$ 282,220</b>          | <b>22.0%</b>      |
| <b>Expenditures:</b>                                 |                     |                     |                     |                     |                     |                            |                   |
| Personnel Services                                   | \$ 757,798          | \$ 794,108          | \$ 876,530          | \$ 899,050          | \$ 925,530          | \$ 26,480                  | 2.9%              |
| Supplies   | 100,032             | 81,833              | 85,100              | 115,460             | 95,140              | (20,320)                   | -17.6%            |
| Maintenance  | 59,093              | 81,242              | 65,600              | 76,900              | 73,900              | (3,000)                    | -3.9%             |
| Services   | 124,267             | 123,843             | 141,260             | 150,590             | 157,650             | 7,060                      | 4.7%              |
| Sundry   | 29,350              | 30,038              | 38,500              | 28,500              | 34,780              | 6,280                      | 22.0%             |
| Capital  | 54,276              | 298,433             | 132,500             | 424,500             | 276,000             | (148,500)                  | -35.0%            |
| <b>Total Expenditures</b>                            | <b>\$ 1,124,817</b> | <b>\$ 1,409,498</b> | <b>\$ 1,339,490</b> | <b>\$ 1,695,000</b> | <b>\$ 1,563,000</b> | <b>\$ (132,000)</b>        | <b>-7.8%</b>      |
| Excess (Deficiency) of<br>Revenues Over Expenditures | \$ 34,257           | \$ (31,664)         | \$ -                | \$ (414,000)        | \$ -                |                            |                   |
| Fund Balance 7/1                                     | \$ 105,354          | \$ 139,611          | \$ 107,946          | \$ 107,946          | \$ 107,946          |                            |                   |
| Fund Balance 6/30                                    | \$ 139,611          | \$ 107,946          | \$ 107,946          | \$ (306,054)        | \$ 107,946          |                            |                   |

| EMERGENCY COMMUNICATIONS FUND<br>REVENUE AND EXPENSE SUMMARY |                   |                   |                    |                     |                     |                            |                   |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|----------------------------|-------------------|
|  | 2008<br>ACTUAL    | 2009<br>ACTUAL    | 2010<br>PROJECTION | 2010<br>BUDGET      | 2011<br>BUDGET      | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| <b>Revenues:</b>   |                   |                   |                    |                     |                     |                            |                   |
| 911 Telephone Revenue  | \$ 321,027        | \$ 386,203        | \$ 418,000         | \$ 420,000          | \$ 420,000          | \$ -                       | 0.0%              |
| 911 Wireless Revenue   | 164,025           | 167,060           | 180,000            | 170,000             | 180,000             | 10,000                     | 5.9%              |
| State Grant  | -                 | -                 | -                  | -                   | 56,000              | 56,000                     | N/A               |
| Transfer from General  | 185,000           | 253,000           | 229,000            | 331,500             | 303,000             | (28,500)                   | -8.6%             |
| Revenue from County  | 71,669            | 73,285            | 76,500             | 110,500             | 100,000             | (10,500)                   | -9.5%             |
| Interest   | 2,462             | 268               | 120                | -                   | -                   | -                          | N/A               |
| <b>Total Revenue</b>   | <b>\$ 744,183</b> | <b>\$ 879,817</b> | <b>\$ 903,620</b>  | <b>\$ 1,032,000</b> | <b>\$ 1,059,000</b> | <b>\$ 27,000</b>           | <b>2.6%</b>       |
| <b>Expenditures:</b>   |                   |                   |                    |                     |                     |                            |                   |
| Personnel Services   | \$ 566,963        | \$ 596,612        | \$ 734,440         | \$ 811,770          | \$ 831,260          | \$ 19,490                  | 2.4%              |
| Supplies   | 6,373             | 8,861             | 7,030              | 7,030               | 6,860               | (170)                      | -2.4%             |
| Maintenance  | 13,890            | 62,416            | 33,780             | 31,100              | 33,780              | 2,680                      | 8.6%              |
| Services   | 193,234           | 176,637           | 128,370            | 126,500             | 131,100             | 4,600                      | 3.6%              |
| Capital  | -                 | 9,010             | -                  | 55,600              | 56,000              | 400                        | 0.7%              |
| <b>Total Expenditures</b>                                    | <b>\$ 780,460</b> | <b>\$ 853,536</b> | <b>\$ 903,620</b>  | <b>\$ 1,032,000</b> | <b>\$ 1,059,000</b> | <b>\$ 27,000</b>           | <b>2.6%</b>       |
| Excess (Deficiency) of<br>Revenues Over Expenditures         | \$ (36,277)       | \$ 26,281         | \$ -               | \$ -                | \$ -                |                            |                   |
| Fund Balance 7/1   | \$ 92,770         | \$ 56,493         | \$ 82,774          | \$ 82,774           | \$ 82,774           |                            |                   |
| Fund Balance 6/30  | \$ 56,493         | \$ 82,774         | \$ 82,774          | \$ 82,774           | \$ 82,774           |                            |                   |

| CIVIL SERVICE PENSION FUND<br>REVENUE AND EXPENSE SUMMARY |                   |                   |                    |                   |                   |                            |                   |
|---|-------------------|-------------------|--------------------|-------------------|-------------------|----------------------------|-------------------|
|   | 2008<br>ACTUAL    | 2009<br>ACTUAL    | 2010<br>PROJECTION | 2010<br>BUDGET    | 2011<br>BUDGET    | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| Revenues:   |                   |                   |                    |                   |                   |                            |                   |
| Interest (Net of Trustee Fees)                            | \$ 12,881         | \$ 6,877          | \$ 2,880           | \$ 8,100          | \$ 180            | \$ (7,920)                 | -97.8%            |
| Employee Contributions                                    | 2,100             | 2,306             | 2,390              | 2,390             | 2,400             | 10                         | 0.4%              |
| Employer Match  | 2,100             | 2,306             | 2,390              | 2,390             | 2,400             | 10                         | 0.4%              |
| Transfer from General<br>Taxes                            | -                 | -                 | -                  | -                 | 237,000           | 237,000                    | N/A               |
|   | 236,536           | 269,027           | 10,000             | 235,000           | -                 | (235,000)                  | -100.0%           |
| <b>Total Revenues</b>                                     | <b>\$ 253,617</b> | <b>\$ 280,516</b> | <b>\$ 17,660</b>   | <b>\$ 247,880</b> | <b>\$ 241,980</b> | <b>\$ (5,900)</b>          | <b>-2.4%</b>      |
| Expenditures:   |                   |                   |                    |                   |                   |                            |                   |
| Pension Benefits  | \$ 236,373        | \$ 220,692        | \$ 219,410         | \$ 228,360        | \$ 213,580        | \$ (14,780)                | -6.5%             |
| Health Benefits   | -                 | -                 | 25,000             | 36,000            | 25,000            | (11,000)                   | -30.6%            |
| Other   | 2,397             | 2,577             | 3,050              | 12,900            | 3,400             | (9,500)                    | -73.6%            |
| <b>Total Expenditures</b>                                 | <b>\$ 238,770</b> | <b>\$ 223,269</b> | <b>\$ 247,460</b>  | <b>\$ 277,260</b> | <b>\$ 241,980</b> | <b>\$ (35,280)</b>         | <b>-12.7%</b>     |
| Excess (Deficiency) of<br>Revenues Over Expenditures      | \$ 14,847         | \$ 57,247         | \$ (229,800)       | \$ (29,380)       | \$ -              |                            |                   |
| Fund Balance 7/1  | \$ 316,617        | \$ 331,464        | \$ 388,711         | \$ 388,711        | \$ 158,911        |                            |                   |
| Fund Balance 6/30   | \$ 331,464        | \$ 388,711        | \$ 158,911         | \$ 359,331        | \$ 158,911        |                            |                   |

| POLICE & FIRE PENSION FUND<br>REVENUE AND EXPENSE SUMMARY |                   |                   |                    |                   |                   |                            |                   |
|---|-------------------|-------------------|--------------------|-------------------|-------------------|----------------------------|-------------------|
|   | 2008<br>ACTUAL    | 2009<br>ACTUAL    | 2010<br>PROJECTION | 2010<br>BUDGET    | 2011<br>BUDGET    | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| Revenues:   |                   |                   |                    |                   |                   |                            |                   |
| Interest (Net of Trustee Fees)                            | \$ 24,295         | \$ 10,191         | \$ 3,850           | \$ 11,750         | \$ -              | \$ (11,750)                | -100.0%           |
| Transfer from General<br>Taxes                            | -                 | -                 | -                  | -                 | 440,000           | 440,000                    | N/A               |
|   | 424,749           | 291,013           | 15,000             | 245,000           | -                 | (245,000)                  | -100.0%           |
| <b>Total Revenues</b>                                     | <b>\$ 449,044</b> | <b>\$ 301,203</b> | <b>\$ 18,850</b>   | <b>\$ 256,750</b> | <b>\$ 440,000</b> | <b>\$ 183,250</b>          | <b>71.4%</b>      |
| Expenditures:   |                   |                   |                    |                   |                   |                            |                   |
| Pension Benefits  | \$ 371,325        | \$ 375,164        | \$ 386,490         | \$ 394,850        | \$ 387,000        | \$ (7,850)                 | -2.0%             |
| Other   | 3,147             | 2,777             | 2,780              | 13,300            | 3,000             | (10,300)                   | -77.4%            |
| Health Insurance Benefits                                 | 18,273            | 38,919            | 50,000             | 71,000            | 50,000            | (21,000)                   | -29.6%            |
| <b>Total Expenditures</b>                                 | <b>\$ 392,745</b> | <b>\$ 416,859</b> | <b>\$ 439,270</b>  | <b>\$ 479,150</b> | <b>\$ 440,000</b> | <b>\$ (39,150)</b>         | <b>-8.2%</b>      |
| Excess (Deficiency) of<br>Revenues Over Expenditures      | \$ 56,299         | \$ (115,656)      | \$ (420,420)       | \$ (222,400)      | \$ -              |                            |                   |
| Fund Balance 7/1  | \$ 402,328        | \$ 458,627        | \$ 342,971         | \$ 342,971        | \$ (77,449)       |                            |                   |
| Fund Balance 6/30   | \$ 458,627        | \$ 342,971        | \$ (77,449)        | \$ 120,571        | \$ (77,449)       |                            |                   |

| HEALTH INSURANCE FUND<br>REVENUE AND EXPENSE SUMMARY |                     |                     |                     |                     |                     |                            |                   |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|-------------------|
|  | 2008<br>ACTUAL      | 2009<br>ACTUAL      | 2010<br>PROJECTION  | 2010<br>BUDGET      | 2011<br>BUDGET      | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| <b>Revenues:</b>                                     |                     |                     |                     |                     |                     |                            |                   |
| Interest   | \$ 12,175           | \$ 3,817            | \$ 1,000            | \$ 1,510            | \$ 600              | \$ (910)                   | -60.3%            |
| Employee Contributions                               | -                   | -                   | 31,800              | -                   | 123,000             | 123,000                    | N/A               |
| Premiums - Planning/GIS                              | 23,280              | 12,480              | 13,700              | 12,300              | 14,400              | 2,100                      | 17.1%             |
| Premiums - Water                                     | 895,310             | 957,840             | 1,066,700           | 948,480             | 1,252,800           | 304,320                    | 32.1%             |
| Premiums - Power & Light                             | 575,210             | 532,480             | 545,000             | 499,200             | 590,400             | 91,200                     | 18.3%             |
| Premiums - Landfill                                  | 43,650              | 46,800              | -                   | -                   | -                   | -                          | N/A               |
| Premiums - 911                                       | 119,698             | 132,496             | 165,700             | 187,580             | 219,600             | 32,020                     | 17.1%             |
| Premiums - DSC                                       | 155,200             | 182,520             | 245,900             | 218,330             | 255,600             | 37,270                     | 17.1%             |
| Premiums - DSW                                       | 8,730               | 1,560               | -                   | -                   | -                   | -                          | N/A               |
| Premiums - General Fund                              | 2,473,112           | 2,624,194           | 2,956,100           | 2,810,570           | 3,319,200           | 508,630                    | 18.1%             |
| Premiums - Gas Fund                                  | 299,730             | 322,400             | 362,600             | 332,100             | 396,000             | 63,900                     | 19.2%             |
| Premiums - HART                                      | 126,100             | 143,520             | 190,000             | 172,200             | 201,600             | 29,400                     | 17.1%             |
| Premiums - PWI                                       | 133,860             | 130,000             | 145,200             | 144,530             | 169,200             | 24,670                     | 17.1%             |
| Premiums - Cemetery Fund                             | 46,560              | 49,920              | 54,800              | 49,200              | 57,600              | 8,400                      | 17.1%             |
| <b>Total Revenue</b>                                 | <b>\$ 4,912,615</b> | <b>\$ 5,140,027</b> | <b>\$ 5,778,500</b> | <b>\$ 5,376,000</b> | <b>\$ 6,600,000</b> | <b>\$ 1,224,000</b>        | <b>22.8%</b>      |
| <b>Expenditures:</b>                                 |                     |                     |                     |                     |                     |                            |                   |
| Administration Expense                               | \$ 421,294          | \$ 432,355          | \$ 415,000          | \$ 467,000          | \$ 424,000          | \$ (43,000)                | -9.2%             |
| Insurance Benefits                                   | 5,003,175           | 4,460,935           | 5,440,000           | 5,783,000           | 6,176,000           | 393,000                    | 6.8%              |
| <b>Total Expenditures</b>                            | <b>\$ 5,424,470</b> | <b>\$ 4,893,290</b> | <b>\$ 5,855,000</b> | <b>\$ 6,250,000</b> | <b>\$ 6,600,000</b> | <b>\$ 350,000</b>          | <b>5.6%</b>       |
| Excess (Deficiency) of<br>Revenues Over Expenditures | \$ (511,854)        | \$ 246,737          | \$ (76,500)         | \$ (874,000)        | \$ -                |                            |                   |
| Fund Balance 7/1                                     | \$ (145,210)        | \$ (657,064)        | \$ (410,327)        | \$ (410,327)        | \$ (486,827)        |                            |                   |
| Fund Balance 6/30                                    | \$ (657,064)        | \$ (410,327)        | \$ (486,827)        | \$ (1,284,327)      | \$ (486,827)        |                            |                   |

| HEALTH REIMBURSEMENT ARRANGEMENT<br>REVENUE AND EXPENSE SUMMARY |                  |                   |                    |                   |                   |                            |                   |
|---|------------------|-------------------|--------------------|-------------------|-------------------|----------------------------|-------------------|
|   | 2008<br>ACTUAL   | 2009<br>ACTUAL    | 2010<br>PROJECTION | 2010<br>BUDGET    | 2011<br>BUDGET    | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| <b>Revenues:</b>  |                  |                   |                    |                   |                   |                            |                   |
| Other Income  | \$ 6,191         | \$ 3,354          | \$ 1,500           | \$ 3,000          | \$ 1,200          | \$ (1,800)                 | -60.0%            |
| Transfers   | 385,905          | 175,000           | -                  | -                 | -                 | -                          | N/A               |
| <b>Total Revenue</b>  | <b>392,096</b>   | <b>178,354</b>    | <b>1,500</b>       | <b>3,000</b>      | <b>1,200</b>      | <b>(1,800)</b>             | <b>-60.0%</b>     |
| <b>Expenditures:</b>  |                  |                   |                    |                   |                   |                            |                   |
| Sundry Charges Total  | \$ 98,710        | \$ 100,792        | \$ 140,000         | \$ 170,000        | \$ 150,000        | \$ (20,000)                | -11.8%            |
| <b>Total Expenditures</b>                                       | <b>\$ 98,710</b> | <b>\$ 100,792</b> | <b>\$ 140,000</b>  | <b>\$ 170,000</b> | <b>\$ 150,000</b> | <b>\$ (20,000)</b>         | <b>-11.8%</b>     |
| Excess (Deficiency) of<br>Revenues Over Expenditures            | \$ 293,386       | \$ 77,562         | \$ (138,500)       | \$ (167,000)      | \$ (148,800)      |                            |                   |
| Fund Balance 7/1  | \$ 192,280       | \$ 485,666        | \$ 563,228         | \$ 563,228        | \$ 424,728        |                            |                   |
| Fund Balance 6/30   | \$ 485,666       | \$ 563,228        | \$ 424,728         | \$ 396,228        | \$ 275,928        |                            |                   |



| COMMUNITY DEVELOPMENT BLOCK GRANT FUND<br>REVENUE AND EXPENSE SUMMARY |                   |                   |                    |                   |                   |                            |                   |
|---|-------------------|-------------------|--------------------|-------------------|-------------------|----------------------------|-------------------|
|   | 2008<br>ACTUAL    | 2009<br>ACTUAL    | 2010<br>PROJECTION | 2010<br>BUDGET    | 2011<br>BUDGET    | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| <b>Revenues:</b>  |                   |                   |                    |                   |                   |                            |                   |
| Comm. Develop. Block Grant  | \$ 247,420        | \$ 177,632        | \$ 209,870         | \$ 411,000        | \$ 494,000        | \$ 83,000                  | 20.2%             |
| <b>Total Revenue</b>  | <b>\$ 247,420</b> | <b>\$ 177,632</b> | <b>\$ 209,870</b>  | <b>\$ 411,000</b> | <b>\$ 494,000</b> | <b>\$ 83,000</b>           | <b>20.2%</b>      |
| <b>Expenditures:</b>  |                   |                   |                    |                   |                   |                            |                   |
| Acquisition   | \$ -              | \$ -              | \$ 100             | \$ 3,000          | \$ 1,500          | \$ (1,500)                 | -50.0%            |
| Rehabilitation  | 58,873            | 89,692            | 120,770            | 206,700           | 284,910           | 78,210                     | 37.8%             |
| Administration  | 86,121            | 50,251            | 50,860             | 50,250            | 55,010            | 4,760                      | 9.5%              |
| Public Facilities   | 142,160           | -                 | -                  | 113,360           | 111,320           | (2,040)                    | -1.8%             |
| Public Services   | 5,000             | 37,689            | 38,140             | 37,690            | 41,260            | 3,570                      | 9.5%              |
| <b>Total Expenditures</b>   | <b>\$ 292,154</b> | <b>\$ 177,632</b> | <b>\$ 209,870</b>  | <b>\$ 411,000</b> | <b>\$ 494,000</b> | <b>\$ 83,000</b>           | <b>20.2%</b>      |
| Excess (Deficiency) of<br>Revenues Over Expenditures                  | \$ (44,734)       | \$ -              | \$ -               | \$ -              | \$ -              |                            |                   |
| Fund Balance 7/1  | \$ -              | \$ (44,734)       | \$ (44,734)        | \$ (44,734)       | \$ (44,734)       |                            |                   |
| Fund Balance 6/30   | \$ (44,734)       | \$ (44,734)       | \$ (44,734)        | \$ (44,734)       | \$ (44,734)       |                            |                   |

| HOME GRANT FUND<br>REVENUE AND EXPENSE SUMMARY       |                   |                |                    |                   |                  |                            |                   |
|--|-------------------|----------------|--------------------|-------------------|------------------|----------------------------|-------------------|
|  | 2008<br>ACTUAL    | 2009<br>ACTUAL | 2010<br>PROJECTION | 2010<br>BUDGET    | 2011<br>BUDGET   | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| <b>Revenues:</b>                                     |                   |                |                    |                   |                  |                            |                   |
| HOME Program   | \$ 108,012        | \$ -           | \$ 198,000         | \$ 264,000        | \$ 66,000        | \$ (198,000)               | -75.0%            |
| Transfer from General                                | -                 | -              | -                  | -                 | -                |                            |                   |
| <b>Total Revenue</b>                                 | <b>\$ 108,012</b> | <b>\$ -</b>    | <b>\$ 198,000</b>  | <b>\$ 264,000</b> | <b>\$ 66,000</b> | <b>\$ (198,000)</b>        | <b>-75.0%</b>     |
| <b>Expenditures:</b>                                 |                   |                |                    |                   |                  |                            |                   |
| Transfer to General                                  | \$ 48,000         | \$ -           | \$ -               | \$ -              | \$ -             | \$ -                       | N/A               |
| Construction   | 60,012            | -              | 180,000            | 240,000           | 60,000           | (180,000)                  | -75.0%            |
| Administration                                       | -                 | -              | 18,000             | 24,000            | 6,000            | (18,000)                   | -75.0%            |
| <b>Total Expenditures</b>                            | <b>\$ 108,012</b> | <b>\$ -</b>    | <b>\$ 198,000</b>  | <b>\$ 264,000</b> | <b>\$ 66,000</b> | <b>\$ (198,000)</b>        | <b>-75.0%</b>     |
| Excess (Deficiency) of<br>Revenues Over Expenditures | \$ -              | \$ -           | \$ -               | \$ -              | \$ -             |                            |                   |
| Fund Balance 7/1                                     | \$ (38,448)       | \$ (38,448)    | \$ (38,448)        | \$ (38,448)       | \$ (38,448)      |                            |                   |
| Fund Balance 6/30                                    | \$ (38,448)       | \$ (38,448)    | \$ (38,448)        | \$ (38,448)       | \$ (38,448)      |                            |                   |

| JUSTICE ASSISTANCE GRANT FUND<br>REVENUE AND EXPENSE SUMMARY |                  |                   |                    |                  |                  |                            |                   |
|--|------------------|-------------------|--------------------|------------------|------------------|----------------------------|-------------------|
|  | 2008<br>ACTUAL   | 2009<br>ACTUAL    | 2010<br>PROJECTION | 2010<br>BUDGET   | 2011<br>BUDGET   | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| <b>Revenues:</b>   |                  |                   |                    |                  |                  |                            |                   |
| Federal Grant  | \$ 60,159        | \$ 15,409         | \$ 12,000          | \$ 42,150        | \$ 27,000        | \$ (15,150)                | -35.9%            |
| Interest   | 4,038            | 650               | 40                 | 750              | -                | (750)                      | -100.0%           |
| Transfer from General  | -                | -                 | -                  | 14,100           | -                | (14,100)                   | -100.0%           |
| <b>Total Revenue</b>   | <b>\$ 64,197</b> | <b>\$ 16,059</b>  | <b>\$ 12,040</b>   | <b>\$ 57,000</b> | <b>\$ 27,000</b> | <b>\$ (30,000)</b>         | <b>-52.6%</b>     |
| <b>Expenditures:</b>   |                  |                   |                    |                  |                  |                            |                   |
| Personnel Services   | \$ -             | \$ 3,295          | \$ 2,240           | \$ -             | \$ -             | \$ -                       | N/A               |
| Capital  | 42,972           | 99,794            | 9,800              | 78,470           | 27,000           | (51,470)                   | -65.6%            |
| Transfers to General Fund                                    | 4,034            | -                 | -                  | -                | -                | -                          | N/A               |
| <b>Total Expenditures</b>                                    | <b>\$ 47,006</b> | <b>\$ 103,088</b> | <b>\$ 12,040</b>   | <b>\$ 78,470</b> | <b>\$ 27,000</b> | <b>\$ (51,470)</b>         | <b>-65.6%</b>     |
| Excess (Deficiency) of<br>Revenues Over Expenditures         | \$ 17,191        | \$ (87,029)       | \$ -               | \$ (21,470)      | \$ -             |                            |                   |
| Fund Balance 7/1   | \$ 51,545        | \$ 68,736         | \$ (18,293)        | \$ (18,293)      | \$ (18,293)      |                            |                   |
| Fund Balance 6/30  | \$ 68,736        | \$ (18,293)       | \$ (18,293)        | \$ (39,763)      | \$ (18,293)      |                            |                   |

| POLICE INVESTIGATION FUND<br>REVENUE AND EXPENSE SUMMARY |                  |                  |                    |                  |                  |                            |                   |
|--|------------------|------------------|--------------------|------------------|------------------|----------------------------|-------------------|
|  | 2008<br>ACTUAL   | 2009<br>ACTUAL   | 2010<br>PROJECTION | 2010<br>BUDGET   | 2011<br>BUDGET   | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| <b>Revenues:</b>   |                  |                  |                    |                  |                  |                            |                   |
| Sale of Equipment  | \$ 2,571         | \$ 1,348         | \$ -               | \$ -             | \$ -             | \$ -                       | N/A               |
| Interest   | 1,292            | 504              | 300                | 500              | 200              | (300)                      | -60.0%            |
| Investigation Income                                     | 10,036           | 41,412           | 1,280              | 10,500           | 8,800            | (1,700)                    | -16.2%            |
| <b>Total Revenue</b>                                     | <b>\$ 13,899</b> | <b>\$ 43,264</b> | <b>\$ 1,580</b>    | <b>\$ 11,000</b> | <b>\$ 9,000</b>  | <b>\$ (2,000)</b>          | <b>-18.2%</b>     |
| <b>Expenditures:</b>                                     |                  |                  |                    |                  |                  |                            |                   |
| Special Services   | \$ 24,696        | \$ 8,700         | \$ 10,000          | \$ 36,580        | \$ 47,000        | \$ 10,420                  | 28.5%             |
| <b>Total Expenditures</b>                                | <b>\$ 24,696</b> | <b>\$ 8,700</b>  | <b>\$ 10,000</b>   | <b>\$ 36,580</b> | <b>\$ 47,000</b> | <b>\$ 10,420</b>           | <b>28.5%</b>      |
| Excess (Deficiency) of<br>Revenues Over Expenditures     | \$ (10,798)      | \$ 34,564        | \$ (8,420)         | \$ (25,580)      | \$ (38,000)      |                            |                   |
| Fund Balance 7/1   | \$ 34,134        | \$ 23,336        | \$ 57,901          | \$ 57,901        | \$ 49,481        |                            |                   |
| Fund Balance 6/30  | \$ 23,336        | \$ 57,901        | \$ 49,481          | \$ 32,321        | \$ 11,481        |                            |                   |

| CEMETERY FUND<br>REVENUE AND EXPENSE SUMMARY         |                   |                   |                    |                   |                   |                            |                   |
|--|-------------------|-------------------|--------------------|-------------------|-------------------|----------------------------|-------------------|
|  | 2008<br>ACTUAL    | 2009<br>ACTUAL    | 2010<br>PROJECTION | 2010<br>BUDGET    | 2011<br>BUDGET    | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| <b>Revenues:</b>                                     |                   |                   |                    |                   |                   |                            |                   |
| Sales  | \$ 182,201        | \$ 193,104        | \$ 222,000         | \$ 173,000        | \$ 206,000        | \$ 33,000                  | 19.1%             |
| Taxable Sales  | 602               | 1,524             | 1,500              | 800               | 1,500             | 700                        | 87.5%             |
| Interest   | 1,487             | 24,259            | 10,420             | 200               | 4,500             | 4,300                      | 2150.0%           |
| Transfer from General                                | 145,000           | 178,000           | -                  | 50,000            | -                 | (50,000)                   | -100.0%           |
| Transfer from Cemeteries                             | 23,151            | -                 | -                  | -                 | -                 | -                          | N/A               |
| Other  | 940               | 500               | 500                | 1,000             | -                 | (1,000)                    | -100.0%           |
| Restricted Fund Balance                              | -                 | -                 | 214,000            | 211,000           | 192,000           | (19,000)                   | -9.0%             |
| <b>Total Revenues</b>                                | <b>\$ 353,381</b> | <b>\$ 397,388</b> | <b>\$ 448,420</b>  | <b>\$ 436,000</b> | <b>\$ 404,000</b> | <b>\$ (32,000)</b>         | <b>-7.3%</b>      |
| <b>Expenditures:</b>                                 |                   |                   |                    |                   |                   |                            |                   |
| Personnel Services                                   | \$ 209,420        | \$ 218,179        | \$ 232,730         | \$ 226,330        | \$ 238,090        | \$ 11,760                  | 5.2%              |
| Supplies   | 15,441            | 14,499            | 14,780             | 15,590            | 16,110            | 520                        | 3.3%              |
| Maintenance  | 14,237            | 16,671            | 27,930             | 30,570            | 19,770            | (10,800)                   | -35.3%            |
| Services   | 95,832            | 115,424           | 122,480            | 116,510           | 118,330           | 1,820                      | 1.6%              |
| Sundry   | 5,846             | 4,653             | 6,000              | 6,000             | 6,000             | -                          | 0.0%              |
| Capital  | 29,150            | 16,915            | 44,500             | 50,000            | 5,700             | 8,000                      | 16.0%             |
| <b>Total Expenditures</b>                            | <b>\$ 369,926</b> | <b>\$ 386,340</b> | <b>\$ 448,420</b>  | <b>\$ 445,000</b> | <b>\$ 404,000</b> | <b>\$ (41,000)</b>         | <b>-9.2%</b>      |
| Excess (Deficiency) of<br>Revenues Over Expenditures | \$ (16,545)       | \$ 11,048         | \$ -               | \$ (9,000)        | \$ -              |                            |                   |
| Fund Balance 7/1                                     | \$ 37,221         | \$ 20,676         | \$ 31,724          | \$ 31,724         | \$ 31,724         |                            |                   |
| Fund Balance 6/30                                    | \$ 20,676         | \$ 31,724         | \$ 31,724          | \$ 22,724         | \$ 31,724         |                            |                   |

| BOND FUND<br>REVENUE AND EXPENSE SUMMARY             |                   |                   |                    |                   |                   |                            |                   |
|--|-------------------|-------------------|--------------------|-------------------|-------------------|----------------------------|-------------------|
|  | 2008<br>ACTUAL    | 2009<br>ACTUAL    | 2010<br>PROJECTION | 2010<br>BUDGET    | 2011<br>BUDGET    | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| <b>Revenues:</b>                                     |                   |                   |                    |                   |                   |                            |                   |
| Interest   | \$ 10,118         | \$ 2,139          | \$ 600             | \$ 4,000          | \$ 2,000          | \$ (2,000)                 | -50.0%            |
| Tax Revenue  | 478,247           | 389,527           | 16,000             | 424,000           | -                 | (424,000)                  | -100.0%           |
| Transfer from General                                | -                 | -                 | 315,000            | -                 | 465,000           | 465,000                    | N/A               |
| <b>Total Revenue</b>                                 | <b>\$ 488,364</b> | <b>\$ 391,666</b> | <b>\$ 331,600</b>  | <b>\$ 428,000</b> | <b>\$ 467,000</b> | <b>\$ 39,000</b>           | <b>9.1%</b>       |
| <b>Expenditures:</b>                                 |                   |                   |                    |                   |                   |                            |                   |
| Interest   | \$ 178,366        | \$ 212,114        | \$ 229,970         | \$ 229,200        | \$ 222,000        | \$ (7,200)                 | -3.1%             |
| Bonds  | 225,000           | 230,000           | 240,000            | 240,000           | 245,000           | 5,000                      | 2.1%              |
| <b>Total Expenditures</b>                            | <b>\$ 403,366</b> | <b>\$ 442,114</b> | <b>\$ 469,970</b>  | <b>\$ 469,200</b> | <b>\$ 467,000</b> | <b>\$ (2,200)</b>          | <b>-0.5%</b>      |
| Excess (Deficiency) of<br>Revenues Over Expenditures | \$ 84,998         | \$ (50,449)       | \$ (138,370)       | \$ (41,200)       | \$ -              |                            |                   |
| Fund Balance 7/1                                     | \$ -              | \$ 84,998         | \$ 34,550          | \$ 34,550         | \$ (103,820)      |                            |                   |
| Fund Balance 6/30                                    | \$ 84,998         | \$ 34,550         | \$ (103,820)       | \$ (6,650)        | \$ (103,820)      |                            |                   |

| CONSTRUCTION FUND<br>REVENUE AND EXPENSE SUMMARY     |                     |                     |                    |                     |                     |                            |                   |
|--|---------------------|---------------------|--------------------|---------------------|---------------------|----------------------------|-------------------|
|  | 2008<br>ACTUAL      | 2009<br>ACTUAL      | 2010<br>PROJECTION | 2010<br>BUDGET      | 2011<br>BUDGET      | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| <b>Revenues:</b>                                     |                     |                     |                    |                     |                     |                            |                   |
| Interest   | \$ 3,730            | \$ 193              | \$ -               | \$ 1,000            | \$ -                | \$ (1,000)                 | -100.0%           |
| Federal Grant  | 179,498             | -                   | 500,000            | 8,000,000           | 7,500,000           | (500,000)                  | -6.3%             |
| Transfers from General                               | 91,816              | -                   | -                  | -                   | -                   | -                          | N/A               |
| <b>Total Revenue</b>                                 | <b>\$ 275,044</b>   | <b>\$ 193</b>       | <b>\$ 500,000</b>  | <b>\$ 8,001,000</b> | <b>\$ 7,500,000</b> | <b>\$ (501,000)</b>        | <b>-6.3%</b>      |
| <b>Expenditures:</b>                                 |                     |                     |                    |                     |                     |                            |                   |
| Loan Issuance Costs                                  | \$ -                | \$ 35,552           | \$ -               | \$ -                | \$ -                | \$ -                       | N/A               |
| Street   | 128,217             | -                   | -                  | -                   | -                   | -                          | -                 |
| Public Works Building                                | 50,516              | 341,470             | 48,000             | -                   | -                   | -                          | -                 |
| Land Acquisition                                     | 819,779             | 458,400             | 2,000              | -                   | -                   | -                          | -                 |
| Fire Station   | 145,173             | -                   | -                  | -                   | -                   | -                          | N/A               |
| Riverfront Improvements                              | 180,078             | 333,940             | 450,000            | 8,000,000           | 7,500,000           | (500,000)                  | -                 |
| <b>Total Expenditures</b>                            | <b>\$ 1,323,764</b> | <b>\$ 1,169,362</b> | <b>\$ 500,000</b>  | <b>\$ 8,000,000</b> | <b>\$ 7,500,000</b> | <b>\$ (500,000)</b>        | <b>-6.3%</b>      |
| Excess (Deficiency) of<br>Revenues Over Expenditures | \$ (1,048,720)      | \$ (1,169,169)      | \$ -               | \$ 1,000            | \$ -                |                            |                   |
| Fund Balance 7/1                                     | \$ -                | \$ (1,048,720)      | \$ (2,217,889)     | \$ (2,217,889)      | \$ (2,217,889)      |                            |                   |
| Fund Balance 6/30                                    | \$ (1,048,720)      | \$ (2,217,889)      | \$ (2,217,889)     | \$ (2,216,889)      | \$ (2,217,889)      |                            |                   |

| CANOE CREEK FUND<br>REVENUE AND EXPENSE SUMMARY      |                   |                   |                    |                   |                   |                            |                   |
|--|-------------------|-------------------|--------------------|-------------------|-------------------|----------------------------|-------------------|
|  | 2008<br>ACTUAL    | 2009<br>ACTUAL    | 2010<br>PROJECTION | 2010<br>BUDGET    | 2011<br>BUDGET    | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
| <b>Revenues:</b>                                     |                   |                   |                    |                   |                   |                            |                   |
| Interest   | \$ 12,752         | \$ 2,966          | \$ 700             | \$ 2,000          | \$ 500            | \$ (1,500)                 | -75.0%            |
| Henderson County Contributions                       | -                 | 34,621            | 8,440              | -                 | -                 | -                          | N/A               |
| Henderson Water Contributions                        | -                 | 32,420            | 860                | -                 | -                 | -                          | N/A               |
| Transfer from General                                | 100,000           | -                 | -                  | -                 | -                 | -                          | N/A               |
| <b>Total Revenue</b>                                 | <b>\$ 112,752</b> | <b>\$ 70,007</b>  | <b>\$ 10,000</b>   | <b>\$ 2,000</b>   | <b>\$ 500</b>     | <b>\$ (1,500)</b>          | <b>-75.0%</b>     |
| <b>Expenditures:</b>                                 |                   |                   |                    |                   |                   |                            |                   |
| Canoe Creek Maintenance                              | \$ -              | \$ 70,992         | \$ 26,230          | \$ 125,000        | \$ 112,500        | \$ (12,500)                | -10.0%            |
| Professional Services                                | -                 | 114,391           | 8,260              | 74,400            | 67,500            | (6,900)                    | -9.3%             |
| <b>Total Expenditures</b>                            | <b>\$ -</b>       | <b>\$ 185,384</b> | <b>\$ 34,490</b>   | <b>\$ 199,400</b> | <b>\$ 180,000</b> | <b>\$ (19,400)</b>         | <b>-9.7%</b>      |
| Excess (Deficiency) of<br>Revenues Over Expenditures | \$ 112,752        | \$ (115,377)      | \$ (24,490)        | \$ (197,400)      | \$ (179,500)      |                            |                   |
| Fund Balance 7/1                                     | \$ -              | \$ 112,752        | \$ (2,625)         | \$ (2,625)        | \$ (27,115)       |                            |                   |
| Fund Balance 6/30                                    | \$ 112,752        | \$ (2,625)        | \$ (27,115)        | \$ (200,025)      | \$ (206,615)      |                            |                   |

FLOOD MITIGATION FUND  
REVENUE AND EXPENSE SUMMARY

|  | 2008<br>ACTUAL | 2009<br>ACTUAL | 2010<br>PROJECTION | 2010<br>BUDGET | 2011<br>BUDGET | 2010 vs 2011<br>DIFFERENCE | PERCENT<br>CHANGE |
|--|----------------|----------------|--------------------|----------------|----------------|----------------------------|-------------------|
| <b>Revenues:</b>                                     |                |                |                    |                |                |                            |                   |
| Interest   | \$ 249         | \$ 105         | \$ -               | \$ -           | \$ -           | \$ -                       | N/A               |
| State Grant  | 240,545        | 644,672        | 310,000            | 1,350,000      | 1,050,000      | (300,000)                  | -22.2%            |
| Henderson County Contributions                       | -              | 70,817         | 22,000             | 100,000        | 78,000         | (22,000)                   | -22.0%            |
| Transfers from General                               | -              | 70,817         | 22,000             | 100,000        | 78,000         | (22,000)                   | -22.0%            |
| Total Revenue  | \$ 240,794     | \$ 786,411     | \$ 354,000         | \$ 1,550,000   | \$ 1,206,000   | \$ (344,000)               | -22.2%            |
| <b>Expenditures:</b>                                 |                |                |                    |                |                |                            |                   |
| Canoe Creek Maintenance                              | \$ 250,951     | \$ 643,397     | \$ 240,000         | \$ 1,390,000   | \$ 1,150,000   | \$ (240,000)               | -17.3%            |
| Professional Services                                | 87,938         | 88,623         | 104,000            | 160,000        | 56,000         | (104,000)                  | -65.0%            |
| Total Expenditures                                   | \$ 338,889     | \$ 732,020     | \$ 344,000         | \$ 1,550,000   | \$ 1,206,000   | \$ (344,000)               | -22.2%            |
| Excess (Deficiency) of<br>Revenues Over Expenditures | \$ (98,095)    | \$ 54,391      | \$ 10,000          | \$ -           | \$ -           |                            |                   |
| Fund Balance 7/1                                     | \$ -           | \$ (98,095)    | \$ (43,704)        | \$ (43,704)    | \$ (33,704)    |                            |                   |
| Fund Balance 6/30                                    | \$ (98,095)    | \$ (43,704)    | \$ (33,704)        | \$ (43,704)    | \$ (33,704)    |                            |                   |

**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2010 - 2011**

| Account Number                    | Account Description       | 2008 Actual  | 2009 Actual  | 2010 Projection | 2010 Budget  | 2011 Proposed Budget | % Change |
|-----------------------------------|---------------------------|--------------|--------------|-----------------|--------------|----------------------|----------|
| <b>Fund 10 - General Fund</b>     |                           |              |              |                 |              |                      |          |
| <b>31 Taxes</b>                   |                           |              |              |                 |              |                      |          |
| 3100                              | Current Property Tax      | \$ 4,110,687 | \$ 4,713,979 | \$ 5,730,000    | \$ 4,710,000 | \$ 5,775,000         | 22.6%    |
| 3101                              | Vehicle Property Tax      | 464,377      | 415,599      | 480,000         | 450,000      | 480,000              | 6.7%     |
| 3102                              | Property Tax Discount     | (32,608)     | (38,961)     | (48,500)        | (40,000)     | (49,000)             | N/A      |
| 3104                              | Omitted Tangible Tax      | 161,409      | 70,068       | 222,000         | 42,000       | 75,000               | 78.6%    |
| 3105                              | Delinquent Property Tax   | 68,169       | 43,060       | 82,000          | 43,000       | 45,000               | 4.7%     |
| 3110                              | Penalty & Interest        | 44,856       | 31,398       | 44,000          | 27,000       | 40,000               | 48.1%    |
| 3115                              | Franchise Tax             | 628,634      | 555,857      | 570,000         | 600,000      | 570,000              | -5.0%    |
| 3121                              | Bank Deposits             | 117,371      | 116,595      | 125,000         | 116,000      | 125,000              | 7.8%     |
| 3125                              | Insurance Tax             | 4,091,311    | 4,291,149    | 4,250,000       | 4,250,000    | 4,250,000            | 0.0%     |
| 3130                              | Net Profits Tax           | 722,255      | 775,457      | 785,000         | 675,000      | 750,000              | 11.1%    |
| 3135                              | Payroll Tax               | 4,192,856    | 4,017,229    | 3,955,000       | 4,100,000    | 3,950,000            | -3.7%    |
| 3150                              | In Lieu of Tax - Housing  | 61,152       | 82,968       | 87,700          | 83,000       | 88,000               | 6.0%     |
| 3151                              | In Lieu of Tax - Electric | 1,244,724    | 1,244,734    | 1,244,700       | 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    | 200,000      | 400,000      | 400,000         | 400,000      | 400,000              | 0.0%     |
| Tax Total                         |                           | 17,475,194   | 18,119,132   | 19,326,900      | 18,100,700   | 19,143,700           | 5.8%     |
| <b>32 Service Fees</b>            |                           |              |              |                 |              |                      |          |
| 3221                              | Service Charges           | 301,980      | 328,241      | 300,000         | 300,000      | 300,000              | 0.0%     |
| 3225                              | Check Collection Fee      | 3,190        | 2,960        | 3,000           | 3,000        | 3,000                | 0.0%     |
| 3231                              | Warrant Service Fee       | 39,793       | 48,183       | 48,000          | 44,000       | 45,000               | 2.3%     |
| 3235                              | Appeal Board Fees         | 1,480        | 1,040        | 1,000           | 1,000        | 1,000                | 0.0%     |
| 3240                              | Swimming Pool Fees        | 23,127       | 26,273       | 24,000          | 24,000       | 24,000               | 0.0%     |
| 3245                              | Golf Course Fees          | 35,476       | 36,243       | 35,000          | 35,000       | 35,000               | 0.0%     |
| 3260                              | Alarm Monitoring Fee      | 5,400        | 7,650        | 7,600           | 5,400        | 7,600                | 40.7%    |
| 3265                              | False Alarm Services      | 5,450        | 5,750        | 7,000           | 7,000        | 7,000                | 0.0%     |
| 3274                              | Law Enforcement           | 104,791      | 69,016       | 50,000          | 58,000       | 50,000               | -13.8%   |
| 3280                              | Service Chg.-nuisance     | 1,364        | 1,448        | 1,000           | 2,000        | 1,000                | -50.0%   |
| 3325                              | Criminal Littering Fines  | 592          | 696          | -               | -            | -                    | N/A      |
| Service Fees Total                |                           | 522,642      | 527,499      | 476,600         | 479,400      | 473,600              | -1.2%    |
| <b>33 Fines &amp; Forfeitures</b> |                           |              |              |                 |              |                      |          |
| 3305                              | Parking Fines             | 21,585       | 20,555       | 13,500          | 18,000       | 18,000               | 0.0%     |
| 3306                              | Park. Ticket Summons      | 1,792        | 1,702        | 2,500           | 2,000        | 2,200                | 10.0%    |
| 3320                              | Other Police Fines        | 2,575        | 750          | 1,000           | 3,000        | 1,000                | -66.7%   |
| Fines & Forfeitures Total         |                           | 25,952       | 23,007       | 17,000          | 23,000       | 21,200               | -7.8%    |
| <b>34 License &amp; Permits</b>   |                           |              |              |                 |              |                      |          |
| 3405                              | Liquor & Beer License     | 21,033       | 19,943       | 20,000          | 21,000       | 21,000               | 0.0%     |
| 3410                              | Building Permits          | 38,550       | 29,218       | 33,000          | 24,000       | 30,000               | 25.0%    |
| 3420                              | Electrical Permits        | 18,477       | 15,466       | 21,000          | 15,000       | 15,000               | 0.0%     |
| 3425                              | Boat Launch Permits       | 8,170        | 9,200        | 8,500           | 8,500        | 8,500                | 0.0%     |
| License & Permits Total           |                           | 86,230       | 73,827       | 82,500          | 68,500       | 74,500               | 8.8%     |

**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2010 - 2011**

| Account Number                              | Account Description     | 2008 Actual         | 2009 Actual         | 2010 Projection     | 2010 Budget         | 2011 Proposed Budget | % Change    |
|---|-------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-------------|
| <b>Fund 10 - General Fund - (continued)</b> |                         |                     |                     |                     |                     |                      |             |
| <b>35 Rents</b>                             |                         |                     |                     |                     |                     |                      |             |
| 3505  | Rent-Municipal Center   | \$ 2,400            | \$ 2,400            | \$ 2,400            | \$ 2,400            | \$ 2,400             | 0.0%        |
| 3509  | Golf Cart Rental        | 19,356              | 20,898              | 20,000              | 20,000              | 20,000               | 0.0%        |
| 3510  | Rent-Other              | 17,894              | 16,992              | 17,000              | 17,000              | 17,000               | 0.0%        |
| 3515  | Concession-JKF Center   | 3,818               | 4,145               | 4,000               | 4,000               | 4,000                | 0.0%        |
| 3516  | Concessions - Pool      | 8,005               | 9,320               | 8,000               | 8,000               | 8,000                | 0.0%        |
| 3520  | Rent-Municipal Lands    | 59,175              | 61,139              | 60,000              | 60,000              | 60,000               | 0.0%        |
| Rents Total                                 |                         | 110,648             | 114,894             | 111,400             | 111,400             | 111,400              | 0.0%        |
| <b>36 Sale of Property</b>                  |                         |                     |                     |                     |                     |                      |             |
| 3615  | Photostatic Copy Fees   | 4,846               | 4,152               | 8,000               | 5,000               | 8,000                | 60.0%       |
| 3620  | Sale of Land            | (17,000)            | -                   | 25,000              | -                   | -                    | N/A         |
| 3622  | Sale of Equipment       | 1,210               | 3,032               | 3,000               | 11,000              | 3,000                | -72.7%      |
| 3623  | Sale of Vehicles        | 13,262              | 2,010               | 3,000               | -                   | 3,000                | N/A         |
| 3628  | Disc Golf Sales         | -                   | 2,168               | 1,700               | -                   | 1,700                | N/A         |
| Sale of Property Total                      |                         | 2,318               | 11,362              | 40,700              | 16,000              | 15,700               | -1.9%       |
| <b>37 Other Revenue</b>                     |                         |                     |                     |                     |                     |                      |             |
| 3700  | Interest Income         | 147,796             | 36,051              | 42,000              | 47,560              | 49,500               | 4.1%        |
| 3705  | Recreational Activities | 922                 | 1,785               | 1,500               | -                   | -                    | N/A         |
| 3710  | Govt Service Chg-Water  | 429,000             | 450,000             | 461,000             | 461,000             | 599,000              | 29.9%       |
| 3715  | Govt Service Chg-Elec   | 475,000             | 498,000             | 511,000             | 511,000             | 550,000              | 7.6%        |
| 3719  | Govt Service Chg-HART   | 82,000              | 91,000              | 96,000              | 96,000              | 103,000              | 7.3%        |
| 3720  | Govt Service Chg-Gas    | 687,000             | 722,000             | 742,000             | 742,000             | 793,000              | 6.9%        |
| 3721  | Govt Service Chg-DSC    | 217,000             | 185,000             | 187,000             | 187,000             | 207,000              | 10.7%       |
| 3725  | Govt Service Chg-Coun.  | 41,865              | 41,223              | 37,000              | 39,800              | 41,900               | 5.3%        |
| 3730  | Insurance Recovery      | 19,341              | 7,774               | 15,000              | 15,000              | 5,000                | -66.7%      |
| 3753  | Federal Grant           | -                   | 117,563             | 364,900             | 229,000             | 245,000              | 7.0%        |
| 3754  | State Grant             | 24,252              | 27,059              | 25,000              | 24,000              | 25,000               | 4.2%        |
| 3761  | KLEFPF                  | 223,938             | 209,491             | 223,000             | 239,000             | 239,500              | 0.2%        |
| 3762  | FIP                     | 223,215             | 214,291             | 239,000             | 239,000             | 239,500              | 0.2%        |
| 3774  | Donations               | 6,175               | 2,820               | 4,000               | -                   | -                    | N/A         |
| 3777  | Loan Proceeds           | -                   | -                   | -                   | 205,000             | 343,500              | 67.6%       |
| 3795  | Employee Reimburse+1    | 11,556              | 17,611              | 18,500              | 23,000              | -                    | -100.0%     |
| 3796  | Employee Reimb + Fam    | 27,878              | 39,431              | 39,200              | 45,600              | -                    | -100.0%     |
| 3799  | Unclassified            | 8,059               | 4,052               | 129,700             | 4,100               | 4,000                | -2.4%       |
| 3830  | Reimbursable Services   | 257,680             | 275,664             | 200,000             | 180,000             | 200,000              | 11.1%       |
| Other Revenue Total                         |                         | 2,882,677           | 2,940,815           | 3,335,800           | 3,288,060           | 3,644,900            | 10.9%       |
| <b>38 Transfers</b>                         |                         |                     |                     |                     |                     |                      |             |
| 3856  | Transfer from CDBG      | 85,810              | -                   | -                   | 72,940              | -                    | -100.0%     |
| 3861  | Transfer from JAG       | 4,034               | -                   | -                   | -                   | -                    | N/A         |
| 3863  | Transfer from HOME      | 48,000              | -                   | -                   | -                   | -                    | N/A         |
|   | Restrict. Fund Balance  | -                   | -                   | -                   | -                   | 385,000              | N/A         |
|   | Unrestr. Fund Balance   | -                   | -                   | -                   | 300,000             | 650,000              | 116.7%      |
| Transfers Total                             |                         | 137,844             | -                   | -                   | 372,940             | 1,035,000            | 177.5%      |
| <b>GENERAL FUND REVENUE TOTAL</b>           |                         | <b>\$21,243,506</b> | <b>\$21,810,535</b> | <b>\$23,390,900</b> | <b>\$22,460,000</b> | <b>\$24,520,000</b>  | <b>9.2%</b> |

**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

**Fund 20 - Gas Fund**

32 Service Fees

|                    |                 |           |           |           |           |           |      |
|--------------------|-----------------|-----------|-----------|-----------|-----------|-----------|------|
| 3221               | Service Charges | \$ 18,013 | \$ 15,518 | \$ 17,000 | \$ 17,000 | \$ 17,000 | 0.0% |
| Service Fees Total |                 | 18,013    | 15,518    | 17,000    | 17,000    | 17,000    | 0.0% |

36 Sale of Property

|                        |                   |       |       |       |       |       |      |
|------------------------|-------------------|-------|-------|-------|-------|-------|------|
| 3622                   | Sale of Equipment | 139   | 663   | 100   | 100   | 100   | 0.0% |
| 3625                   | Taxable Sales     | 2,170 | 1,957 | 4,300 | 1,500 | 1,500 | 0.0% |
| Sale of Property Total |                   | 2,309 | 2,621 | 4,400 | 1,600 | 1,600 | 0.0% |

37 Other Revenue

|                     |                       |         |         |         |         |         |        |
|---------------------|-----------------------|---------|---------|---------|---------|---------|--------|
| 3700                | Interest Income       | 368,732 | 102,960 | 60,000  | 119,400 | 60,400  | -49.4% |
| 3730                | Insurance Recovery    | 829     | 3,354   | 24,000  | -       | 500     | N/A    |
| 3754                | State Contract        | 25,477  | 80,857  | 45,000  | 225,000 | 175,000 | -22.2% |
| 3830                | Reimbursable Services | 1,669   | 1,192   | 10,000  | 35,000  | 10,000  | -71.4% |
| Other Revenue Total |                       | 396,707 | 188,363 | 139,000 | 379,400 | 245,900 | -35.2% |

39 Gas Revenue

|                   |                    |            |            |            |            |            |        |
|-------------------|--------------------|------------|------------|------------|------------|------------|--------|
| 3900              | Gas Sales          | 29,737,876 | 24,436,881 | 18,982,000 | 23,370,000 | 22,974,000 | -1.7%  |
| 3915              | Balancing Fees     | 3,072      | -          | -          | -          | -          | N/A    |
| 3920              | Penalties          | 112,074    | 136,579    | 70,000     | 90,000     | 70,000     | -22.2% |
| 3940              | Gas Mains          | 1,479      | -          | 3,300      | 2,000      | 2,000      | 0.0%   |
| 3945              | Service Lines      | 4,018      | 4,318      | 8,000      | 2,000      | 2,000      | 0.0%   |
| 3960              | PEAK Return        | 145,971    | 1,026,680  | 230,000    | 140,000    | 250,000    | 78.6%  |
| 3980              | Transportation Fee | 3,000      | -          | -          | -          | -          | N/A    |
| 3990              | Miscellaneous      | 16,395     | 17,859     | 7,500      | 755,000    | 7,500      | -99.0% |
| Gas Revenue Total |                    | 30,023,883 | 25,622,318 | 19,300,800 | 24,359,000 | 23,305,500 | -4.3%  |

|                               |                     |                     |                     |                     |                     |              |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| <b>GAS FUND REVENUE TOTAL</b> | <b>\$30,440,912</b> | <b>\$25,828,819</b> | <b>\$19,461,200</b> | <b>\$24,757,000</b> | <b>\$23,570,000</b> | <b>-4.8%</b> |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|

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

37 Other Revenue

|                     |                 |          |          |          |          |          |        |
|---------------------|-----------------|----------|----------|----------|----------|----------|--------|
| 3700                | Interest Income | \$ 6,191 | \$ 3,354 | \$ 1,500 | \$ 3,000 | \$ 1,200 | -60.0% |
| Other Revenue Total |                 | 6,191    | 3,354    | 1,500    | 3,000    | 1,200    | -60.0% |

38 Transfers

|                 |                           |         |         |   |   |   |     |
|-----------------|---------------------------|---------|---------|---|---|---|-----|
| 3855            | Transfer from Health Ins. | 385,905 | 175,000 | - | - | - | N/A |
| Transfers Total |                           | 385,905 | 175,000 | - | - | - | N/A |

|                               |                   |                   |                 |                 |                 |               |
|-------------------------------|-------------------|-------------------|-----------------|-----------------|-----------------|---------------|
| <b>HRA FUND REVENUE TOTAL</b> | <b>\$ 392,096</b> | <b>\$ 178,354</b> | <b>\$ 1,500</b> | <b>\$ 3,000</b> | <b>\$ 1,200</b> | <b>-60.0%</b> |
|-------------------------------|-------------------|-------------------|-----------------|-----------------|-----------------|---------------|



**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

**Fund 32 - Civil Service Pension Fund**

37 Other Revenue

|                     |                         |           |          |          |          |         |         |
|---------------------|-------------------------|-----------|----------|----------|----------|---------|---------|
| 3700                | Interest Income         | \$ 12,993 | \$ 7,045 | \$ 3,000 | \$ 8,220 | \$ 200  | -97.6%  |
| 3717                | Contri. Sanit. Employee | 2,100     | 2,306    | 2,390    | 2,390    | 2,400   | 0.4%    |
| 3723                | Income Match Sanit.     | 2,100     | 2,306    | 2,390    | 2,390    | 2,400   | 0.4%    |
| 3724                | Tax Revenue             | 236,536   | 269,027  | 10,000   | 235,000  | -       | -100.0% |
| 3851                | Transfer from General   | -         | -        | -        | -        | 237,000 | N/A     |
| Other Revenue Total |                         | 253,729   | 280,684  | 17,780   | 248,000  | 242,000 | -2.4%   |

CIVIL SERVICE REVENUE TOTAL \$ 253,729 \$ 280,684 \$ 17,780 \$ 248,000 \$ 242,000 -2.4%

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

37 Other Revenue

|                     |                       |           |           |          |           |         |         |
|---------------------|-----------------------|-----------|-----------|----------|-----------|---------|---------|
| 3700                | Interest Income       | \$ 24,541 | \$ 10,394 | \$ 4,000 | \$ 12,000 | \$ -    | -100.0% |
| 3724                | Tax Revenue           | 424,749   | 291,013   | 15,000   | 245,000   | -       | -100.0% |
| 3851                | Transfer from General | -         | -         | -        | -         | 440,000 | N/A     |
| Other Revenue Total |                       | 449,290   | 301,406   | 19,000   | 257,000   | 440,000 | 71.2%   |

POLICE & FIRE REVENUE TOTAL \$ 449,290 \$ 301,406 \$ 19,000 \$ 257,000 \$ 440,000 71.2%

**Fund 40 - Cemetery Fund**

36 Sale of Property

|                        |                      |           |           |           |           |           |       |
|------------------------|----------------------|-----------|-----------|-----------|-----------|-----------|-------|
| 3600                   | Cemetery Spaces      | \$ 50,120 | \$ 52,968 | \$ 66,000 | \$ 50,000 | \$ 66,000 | 32.0% |
| 3605                   | Grave Openings       | 84,925    | 99,775    | 100,000   | 92,000    | 100,000   | 8.7%  |
| 3610                   | Other Cemetery Serv. | 14,875    | 18,001    | 15,000    | 16,000    | 15,000    | -6.3% |
| 3625                   | Taxable Sales        | 602       | 1,524     | 1,500     | 800       | 1,500     | 87.5% |
| 3630                   | Mausoleum Sales      | 32,281    | 22,361    | 41,000    | 15,000    | 25,000    | 66.7% |
| Sale of Property Total |                      | 182,803   | 194,628   | 223,500   | 173,800   | 207,500   | 19.4% |

37 Other Revenue

|                     |                 |       |        |        |       |       |         |
|---------------------|-----------------|-------|--------|--------|-------|-------|---------|
| 3700                | Interest Income | 1,487 | 24,259 | 10,420 | 200   | 4,500 | 2150.0% |
| 3799                | Unclassified    | 940   | 500    | 500    | 1,000 | -     | -100.0% |
| Other Revenue Total |                 | 2,427 | 24,759 | 10,920 | 1,200 | 4,500 | 275.0%  |

38 Transfers

|                |                        |         |         |         |         |         |         |
|----------------|------------------------|---------|---------|---------|---------|---------|---------|
| 3851           | Transfer from General  | 145,000 | 178,000 | -       | 50,000  | -       | -100.0% |
| 3858           | Fernwood and Fairmont  | 23,151  | -       | -       | -       | -       | N/A     |
|                | Transfer from Reserves | -       | -       | 214,000 | 211,000 | 192,000 | -9.0%   |
| Transfer Total |                        | 168,151 | 178,000 | 214,000 | 261,000 | 192,000 | -26.4%  |

CEMETERY REVENUE TOTAL \$ 353,381 \$ 397,388 \$ 448,420 \$ 436,000 \$ 404,000 -7.3%

**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

**Fund 45 - Health Insurance Fund**

37 Other Revenue

|                     |                         |           |           |           |           |           |        |
|---------------------|-------------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 3700                | Interest Income         | \$ 12,175 | \$ 3,817  | \$ 1,000  | \$ 1,510  | \$ 600    | -60.3% |
| 3778                | Premiums - 911          | 119,698   | 132,496   | 165,700   | 187,580   | 219,600   | 17.1%  |
| 3779                | Premiums - Landfill     | 43,650    | 46,800    | -         | -         | -         | N/A    |
| 3780                | Premiums - Plan./GIS    | 23,280    | 12,480    | 13,700    | 12,300    | 14,400    | 17.1%  |
| 3781                | Premiums - Water        | 895,310   | 957,840   | 1,066,700 | 948,480   | 1,252,800 | 32.1%  |
| 3782                | Premiums - Power        | 575,210   | 532,480   | 545,000   | 499,200   | 590,400   | 18.3%  |
| 3783                | Premiums - Trans. Stat. | 8,730     | 1,560     | -         | -         | -         | N/A    |
| 3784                | Premiums - San. Coll.   | 155,200   | 182,520   | 245,900   | 218,330   | 255,600   | 17.1%  |
| 3785                | Premiums - Cemetery     | 46,560    | 49,920    | 54,800    | 49,200    | 57,600    | 17.1%  |
| 3786                | Premiums - General      | 2,473,112 | 2,624,194 | 2,956,100 | 2,810,570 | 3,319,200 | 18.1%  |
| 3787                | Premiums - Gas          | 299,730   | 322,400   | 362,600   | 332,100   | 396,000   | 19.2%  |
| 3788                | Premiums - HART         | 126,100   | 143,520   | 190,000   | 172,200   | 201,600   | 17.1%  |
| 3789                | Premiums - PWI          | 133,860   | 130,000   | 145,200   | 144,530   | 169,200   | 17.1%  |
| 3795                | Employee Contri. + 1    | -         | -         | 11,000    | -         | 37,000    | N/A    |
| 3796                | Employee Contri. Fam.   | -         | -         | 20,800    | -         | 86,000    | N/A    |
| Other Revenue Total |                         | 4,912,615 | 5,140,027 | 5,778,500 | 5,376,000 | 6,600,000 | 22.8%  |

|                           |              |              |              |              |              |       |
|---------------------------|--------------|--------------|--------------|--------------|--------------|-------|
| HEALTH INS. REVENUE TOTAL | \$ 4,912,615 | \$ 5,140,027 | \$ 5,778,500 | \$ 5,376,000 | \$ 6,600,000 | 22.8% |
|---------------------------|--------------|--------------|--------------|--------------|--------------|-------|

**Fund 48- Bond Fund**

37 Other Revenue

|                     |                       |           |          |         |          |          |         |
|---------------------|-----------------------|-----------|----------|---------|----------|----------|---------|
| 3700                | Interest Income       | \$ 10,118 | \$ 2,139 | \$ 600  | \$ 4,000 | \$ 2,000 | -50.0%  |
| 3724                | Property Tax Revenue  | 478,247   | 389,527  | 16,000  | 424,000  | -        | -100.0% |
| 3851                | Transfer from General | -         | -        | 315,000 | -        | 465,000  | N/A     |
| Other Revenue Total |                       | 488,364   | 391,666  | 331,600 | 428,000  | 467,000  | 9.1%    |

|                         |            |            |            |            |            |      |
|-------------------------|------------|------------|------------|------------|------------|------|
| BOND FUND REVENUE TOTAL | \$ 488,364 | \$ 391,666 | \$ 331,600 | \$ 428,000 | \$ 467,000 | 9.1% |
|-------------------------|------------|------------|------------|------------|------------|------|

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

37 Other Revenue

|                     |                       |           |           |           |           |           |        |
|---------------------|-----------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 3700                | Interest Income       | \$ 6,299  | \$ 1,802  | \$ 200    | \$ 1,000  | \$ 200    | -80.0% |
| 3751                | LGEA-Coal             | 70,877    | 81,005    | 81,000    | 81,000    | 81,000    | 0.0%   |
| 3752                | LGEA-Mineral          | 46,654    | 53,430    | 32,000    | 61,000    | 40,000    | -34.4% |
| 3754                | State Grant           | 124,746   | 68,930    | -         | -         | -         | N/A    |
| 3756                | Municipal Aid         | 489,682   | 481,452   | 505,000   | 517,000   | 525,800   | 1.7%   |
| 3799                | Other                 | 225       | -         | 2,500     | -         | -         | N/A    |
| 3830                | Reimbursable Services | 20,469    | 8,369     | 5,000     | 22,000    | 5,000     | -77.3% |
| 3835                | Cuts-Water & Sewer    | 71,780    | 30,560    | 85,000    | 50,000    | 30,000    | -40.0% |
| 3851                | Transfer from General | 345,000   | 475,000   | 600,000   | 603,000   | 670,000   | 11.1%  |
| Other Revenue Total |                       | 1,175,733 | 1,200,548 | 1,310,700 | 1,335,000 | 1,352,000 | 1.3%   |

|                   |              |              |              |              |              |      |
|-------------------|--------------|--------------|--------------|--------------|--------------|------|
| PWI REVENUE TOTAL | \$ 1,175,733 | \$ 1,200,548 | \$ 1,310,700 | \$ 1,335,000 | \$ 1,352,000 | 1.3% |
|-------------------|--------------|--------------|--------------|--------------|--------------|------|

**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

**Fund 51 - Construction Fund**

37 Other Revenue

|                     |                 |          |        |         |           |           |         |
|---------------------|-----------------|----------|--------|---------|-----------|-----------|---------|
| 3700                | Interest Income | \$ 3,730 | \$ 193 | \$ -    | \$ 1,000  | \$ -      | -100.0% |
| 3753                | Federal Grant   | 179,498  | -      | 500,000 | 8,000,000 | 7,500,000 | -6.3%   |
| Other Revenue Total |                 | 183,228  | 193    | 500,000 | 8,001,000 | 7,500,000 | -6.3%   |

38 Transfers

|                 |                       |        |   |   |   |   |     |
|-----------------|-----------------------|--------|---|---|---|---|-----|
| 3851            | Transfer from General | 91,816 | - | - | - | - | N/A |
| Transfers Total |                       | 91,816 | - | - | - | - | N/A |

CONSTR. FUND REVENUE TOTAL \$ 275,044 \$ 193 \$ 500,000 \$ 8,001,000 \$ 7,500,000 -6.3%

**Fund 52 - Canoe Creek Fund**

37 Other Revenue

|                     |                     |           |          |        |          |        |        |
|---------------------|---------------------|-----------|----------|--------|----------|--------|--------|
| 3700                | Interest Income     | \$ 12,752 | \$ 2,966 | \$ 700 | \$ 2,000 | \$ 500 | -75.0% |
| 3764                | County Contribution | -         | 34,621   | 8,440  | -        | -      | N/A    |
| 3797                | Water Contribution  | -         | 32,420   | 860    | -        | -      | N/A    |
| Other Revenue Total |                     | 12,752    | 70,007   | 10,000 | 2,000    | 500    | -75.0% |

38 Transfers

|                 |                       |         |   |   |   |   |     |
|-----------------|-----------------------|---------|---|---|---|---|-----|
| 3851            | Transfer from General | 100,000 | - | - | - | - | N/A |
| Transfers Total |                       | 100,000 | - | - | - | - | N/A |

CANOE CREEK FUND REVENUE \$ 112,752 \$ 70,007 \$ 10,000 \$ 2,000 \$ 500 -75.0%

**Fund 53 - Flood Mitigation Fund**

37 Other Revenue

|                     |                     |         |         |         |           |           |        |
|---------------------|---------------------|---------|---------|---------|-----------|-----------|--------|
| 3700                | Interest Income     | \$ 249  | \$ 105  | \$ -    | \$ -      | \$ -      | N/A    |
| 3754                | State Grant         | 240,545 | 644,672 | 310,000 | 1,350,000 | 1,050,000 | -22.2% |
| 3764                | County Contribution | -       | 70,817  | 22,000  | 100,000   | 78,000    | -22.0% |
| 3798                | City Contribution   | -       | 70,817  | 22,000  | 100,000   | 78,000    | -22.0% |
| Other Revenue TOTAL |                     | 240,794 | 786,411 | 354,000 | 1,550,000 | 1,206,000 | -22.2% |

FLOOD MITIGATION REVENUE \$ 240,794 \$ 786,411 \$ 354,000 \$ 1,550,000 \$ 1,206,000 -22.2%

**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2010 - 2011**

| Account Number             | Account Description   | 2008 Actual         | 2009 Actual         | 2010 Projection     | 2010 Budget         | 2011 Proposed Budget | % Change     |
|----------------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| <b>Fund 56 - HART FUND</b> |                       |                     |                     |                     |                     |                      |              |
| 32 Service Fees            |                       |                     |                     |                     |                     |                      |              |
| 3200                       | Bus Fares             | \$ 33,405           | \$ 35,399           | \$ 33,000           | \$ 33,000           | \$ 33,000            | 0.0%         |
| Service Fees Total         |                       | 33,405              | 35,399              | 33,000              | 33,000              | 33,000               | 0.0%         |
| 36 Sale of Property        |                       |                     |                     |                     |                     |                      |              |
| 3622                       | Sale of Vehicles      | 1,103               | -                   | 5,500               | -                   | -                    | N/A          |
| Sale of Property Total     |                       | 1,103               | -                   | 5,500               | -                   | -                    | N/A          |
| 37 Other Revenue           |                       |                     |                     |                     |                     |                      |              |
| 3700                       | Interest Income       | 3,911               | 840                 | 250                 | 1,220               | 1,000                | -18.0%       |
| 3753                       | Federal Grant         | 655,067             | 817,879             | 776,500             | 716,120             | 937,000              | 30.8%        |
| 3754                       | State Grant           | 74,592              | 29,232              | 26,500              | 29,160              | 52,000               | 78.3%        |
| 3755                       | Transfer from General | 375,000             | 491,000             | 491,000             | 497,000             | 536,000              | 7.8%         |
| 3765                       | KY Fuel Tax Refund    | 4,690               | 3,102               | 4,050               | 4,500               | 4,000                | -11.1%       |
| 3799                       | Other                 | 11,306              | 382                 | 2,690               | -                   | -                    | N/A          |
| Other Revenue Total        |                       | 1,124,565           | 1,342,435           | 1,300,990           | 1,248,000           | 1,530,000            | 22.6%        |
| HART FUND REVENUE TOTAL    |                       | <u>\$ 1,159,074</u> | <u>\$ 1,377,834</u> | <u>\$ 1,339,490</u> | <u>\$ 1,281,000</u> | <u>\$ 1,563,000</u>  | <u>22.0%</u> |

**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2010 - 2011**

| Account Number                   | Account Description    | 2008 Actual         | 2009 Actual         | 2010 Projection     | 2010 Budget         | 2011 Proposed Budget | % Change     |
|----------------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| <b>Fund 57 - Sanitation Fund</b> |                        |                     |                     |                     |                     |                      |              |
| 32 Service Fees                  |                        |                     |                     |                     |                     |                      |              |
| 3210                             | Refuse Fee Residential | \$ 1,770,148        | \$ 1,744,349        | \$ 1,740,000        | \$ 1,771,000        | \$ 1,750,000         | -1.2%        |
| 3211                             | Recycling Fee          | 121,800             | 115,802             | 122,000             | 122,000             | 117,000              | -4.1%        |
| 3215                             | Refuse Fee Commercial  | 160,158             | 247,393             | 160,000             | 200,000             | 160,000              | -20.0%       |
| Service Fees Total               |                        | 2,052,107           | 2,107,543           | 2,022,000           | 2,093,000           | 2,027,000            | -3.2%        |
| 36 Sale of Property              |                        |                     |                     |                     |                     |                      |              |
| 3622                             | Sale of Vehicles       | 1,314               | 994                 | 5,000               | -                   | -                    | N/A          |
| 3625                             | Taxable Sales          | 5,544               | 10,216              | 3,000               | 7,000               | 4,000                | -42.9%       |
| Sale of Property Total           |                        | 6,858               | 11,211              | 8,000               | 7,000               | 4,000                | -42.9%       |
| 37 Other Revenue                 |                        |                     |                     |                     |                     |                      |              |
| 3700                             | Interest Income        | 122,101             | 61,063              | 40,000              | 78,780              | 39,700               | -49.6%       |
| 3730                             | Insurance Recovery     | -                   | 1,197               | -                   | -                   | -                    | N/A          |
| 3747                             | Transfer Station Fees  | -                   | 169,473             | 200,000             | 140,000             | 200,000              | 42.9%        |
| 3764                             | County Contribution    | 33,942              | 85,000              | 87,120              | 87,120              | 89,300               | 2.5%         |
| 3776                             | Scrap Sales            | 14,749              | 19,431              | 20,000              | 15,000              | 20,000               | 33.3%        |
| 3799                             | Other                  | 114                 | -                   | -                   | 100                 | -                    | -100.0%      |
| Other Revenue Total              |                        | 170,905             | 336,165             | 347,120             | 321,000             | 349,000              | 8.7%         |
| 38 Transfers                     |                        |                     |                     |                     |                     |                      |              |
| 3851                             | Transfer from General  | -                   | -                   | 284,000             | 318,000             | 257,000              | -19.2%       |
| Transfers Total                  |                        | -                   | -                   | 284,000             | 318,000             | 257,000              | -19.2%       |
| 39 Extraordinary Items           |                        |                     |                     |                     |                     |                      |              |
| 3913                             | Gain on DSW            | -                   | 124,126             | -                   | -                   | -                    | N/A          |
| Extraordinary Items Total        |                        | -                   | 124,126             | -                   | -                   | -                    | N/A          |
| SANITATION REVENUE TOTAL         |                        | <u>\$ 2,229,870</u> | <u>\$ 2,579,044</u> | <u>\$ 2,661,120</u> | <u>\$ 2,739,000</u> | <u>\$ 2,637,000</u>  | <u>-3.7%</u> |

**Fund 58 - 911**

|                     |                       |                   |                   |                   |                     |                     |             |
|---------------------|-----------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------|
| 32 Service Fees     |                       |                   |                   |                   |                     |                     |             |
| 3270                | 911 Fee               | \$ 321,027        | \$ 386,203        | \$ 418,000        | \$ 420,000          | \$ 420,000          | 0.0%        |
| 3272                | Wireless 911 Revenue  | 164,025           | 167,060           | 180,000           | 170,000             | 180,000             | 5.9%        |
| Service Fees Total  |                       | 485,052           | 553,264           | 598,000           | 590,000             | 600,000             | 1.7%        |
| 37 Other Revenue    |                       |                   |                   |                   |                     |                     |             |
| 3700                | Interest Income       | 2,462             | 268               | 120               | -                   | -                   | N/A         |
| 3754                | State Grant           | -                 | -                 | -                 | -                   | 56,000              | N/A         |
| 3764                | Revenue from County   | 71,669            | 73,285            | 76,500            | 110,500             | 100,000             | -9.5%       |
| Other Revenue Total |                       | 74,131            | 73,553            | 76,620            | 110,500             | 156,000             | 41.2%       |
| 38 Transfers        |                       |                   |                   |                   |                     |                     |             |
| 3851                | Transfer from General | 185,000           | 253,000           | 229,000           | 331,500             | 303,000             | -8.6%       |
| Transfers Total     |                       | 185,000           | 253,000           | 229,000           | 331,500             | 303,000             | -8.6%       |
| 911 REVENUE TOTAL   |                       | <u>\$ 744,183</u> | <u>\$ 879,817</u> | <u>\$ 903,620</u> | <u>\$ 1,032,000</u> | <u>\$ 1,059,000</u> | <u>2.6%</u> |

**CITY OF HENDERSON, KY**  
**REVENUE FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

**Fund 81 - Community Development Block Grant (CDBG) Fund**

37 Other Revenue

|                         |              |                   |                   |                   |                   |                   |              |
|-------------------------|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| 3760                    | CDBG Revenue | \$ 247,420        | \$ 177,632        | \$ 209,870        | \$ 411,000        | \$ 494,000        | 20.2%        |
| Other Revenue Total     |              | 247,420           | 177,632           | 209,870           | 411,000           | 494,000           | 20.2%        |
| CDBG FUND REVENUE TOTAL |              | <u>\$ 247,420</u> | <u>\$ 177,632</u> | <u>\$ 209,870</u> | <u>\$ 411,000</u> | <u>\$ 494,000</u> | <u>20.2%</u> |

**Fund 84 - HOME FUND**

37 Other Revenue

|                         |              |                   |             |                   |                   |                  |               |
|-------------------------|--------------|-------------------|-------------|-------------------|-------------------|------------------|---------------|
| 3766                    | HOME Program | \$ 108,012        | \$ -        | \$ 198,000        | \$ 264,000        | \$ 66,000        | -75.0%        |
| Other Revenue Total     |              | 108,012           | -           | 198,000           | 264,000           | 66,000           | -75.0%        |
| HOME FUND REVENUE TOTAL |              | <u>\$ 108,012</u> | <u>\$ -</u> | <u>\$ 198,000</u> | <u>\$ 264,000</u> | <u>\$ 66,000</u> | <u>-75.0%</u> |

**Fund 85 - Police Investigation**

36 Sale of Property

|                        |                   |          |          |      |      |      |     |
|------------------------|-------------------|----------|----------|------|------|------|-----|
| 3622                   | Sale of Equipment | \$ 2,571 | \$ 1,348 | \$ - | \$ - | \$ - | N/A |
| Sale of Property Total |                   | 2,571    | 1,348    | -    | -    | -    | N/A |

37 Other Revenue

|                              |                       |                  |                  |                 |                  |                 |               |
|------------------------------|-----------------------|------------------|------------------|-----------------|------------------|-----------------|---------------|
| 3700                         | Interest Income       | 1,292            | 504              | 300             | 500              | 200             | -60.0%        |
| 3757                         | Investigation Revenue | 10,036           | 41,412           | 1,280           | 10,500           | 8,800           | -16.2%        |
| Other Revenue Total          |                       | 11,328           | 41,916           | 1,580           | 11,000           | 9,000           | -18.2%        |
| POLICE INVEST. REVENUE TOTAL |                       | <u>\$ 13,899</u> | <u>\$ 43,264</u> | <u>\$ 1,580</u> | <u>\$ 11,000</u> | <u>\$ 9,000</u> | <u>-18.2%</u> |

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

37 Other Revenue

|                     |                 |          |        |        |        |        |         |
|---------------------|-----------------|----------|--------|--------|--------|--------|---------|
| 3700                | Interest Income | \$ 4,038 | \$ 650 | \$ 40  | \$ 750 | \$ -   | -100.0% |
| 3753                | Federal Grant   | 60,159   | 15,409 | 12,000 | 42,150 | 27,000 | -35.9%  |
| Other Revenue Total |                 | 64,197   | 16,059 | 12,040 | 42,900 | 27,000 | -37.1%  |

38 Transfers

|                 |                       |   |   |   |        |   |         |
|-----------------|-----------------------|---|---|---|--------|---|---------|
| 3851            | Transfer from General | - | - | - | 14,100 | - | -100.0% |
| Transfers Total |                       | - | - | - | 14,100 | - | -100.0% |

|                   |  |                  |                  |                  |                  |                  |               |
|-------------------|--|------------------|------------------|------------------|------------------|------------------|---------------|
| JAG REVENUE TOTAL |  | <u>\$ 64,197</u> | <u>\$ 16,059</u> | <u>\$ 12,040</u> | <u>\$ 57,000</u> | <u>\$ 27,000</u> | <u>-52.6%</u> |
|-------------------|--|------------------|------------------|------------------|------------------|------------------|---------------|

|                    |                     |                     |                     |                     |                     |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>GRAND TOTAL</b> | <b>\$64,904,870</b> | <b>\$61,459,689</b> | <b>\$56,949,320</b> | <b>\$70,648,000</b> | <b>\$72,157,700</b> |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

**CITY OF HENDERSON, KY**  
**OPERATING BUDGET FOR FISCAL YEAR 2010 - 2011**  
**GENERAL FUND CONSOLIDATED**

| Account Description       | 2008 Actual          | 2009 Actual          | 2010 Projection      | 2010 Approved Budget | 2011 Proposed Budget | % CHANGE 10 vs. '11 |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Fund 10 - General Fund    |                      |                      |                      |                      |                      |                     |
| Taxes                     | \$ 14,569,319        | \$ 14,991,430        | \$ 16,194,500        | \$ 14,973,000        | \$ 16,011,000        | 6.9%                |
| Service Charges / Fees    | 522,642              | 527,499              | 476,600              | 479,400              | 473,600              | -1.2%               |
| Fines                     | 25,952               | 23,007               | 17,000               | 23,000               | 21,200               | -7.8%               |
| License and Permits       | 86,230               | 73,827               | 82,500               | 68,500               | 74,500               | 8.8%                |
| Rents and Concessions     | 110,648              | 114,894              | 111,400              | 111,400              | 111,400              | 0.0%                |
| Sales of Surplus Property | 2,318                | 11,362               | 40,700               | 16,000               | 15,700               | -1.9%               |
| Other                     | 3,020,521            | 2,940,815            | 3,335,800            | 3,361,000            | 3,644,900            | 8.4%                |
| In Lieu of Tax Payments   | 2,905,876            | 3,127,702            | 3,132,400            | 3,127,700            | 3,132,700            | 0.2%                |
| Use of Restricted Fund    | -                    | -                    | -                    | -                    | 385,000              | N/A                 |
| Use of Unrestricted Fund  | -                    | -                    | -                    | 300,000              | 650,000              | 116.7%              |
| <b>Total Revenue</b>      | <b>\$ 21,243,506</b> | <b>\$ 21,810,535</b> | <b>\$ 23,390,900</b> | <b>\$ 22,460,000</b> | <b>\$ 24,520,000</b> | <b>9.2%</b>         |
| <br>                      |                      |                      |                      |                      |                      |                     |
| Personnel Services        | \$ 14,612,706        | \$ 15,408,684        | \$ 15,741,570        | \$ 16,179,520        | \$ 16,756,980        | 3.6%                |
| Supplies                  | 666,738              | 649,861              | 681,620              | 738,690              | 721,470              | -2.3%               |
| Maintenance & Repairs     | 573,813              | 630,398              | 544,800              | 600,960              | 663,330              | 10.4%               |
| Services                  | 1,716,084            | 1,836,579            | 1,902,620            | 1,958,560            | 1,997,970            | 2.0%                |
| Sundry with Debt          | 914,166              | 810,237              | 599,330              | 668,850              | 688,750              | 3.0%                |
| Capital Outlay            | 719,347              | 366,114              | 696,960              | 658,460              | 738,500              | 12.2%               |
| Transfers                 | 1,438,116            | 1,436,297            | 1,974,000            | 2,214,960            | 2,953,000            | 33.3%               |
| <b>Total Expense</b>      | <b>\$ 20,640,970</b> | <b>\$ 21,138,170</b> | <b>\$ 22,140,900</b> | <b>\$ 23,020,000</b> | <b>\$ 24,520,000</b> | <b>6.5%</b>         |
| <br>                      |                      |                      |                      |                      |                      |                     |
| <b>NET</b>                | <b>\$ 602,536</b>    | <b>\$ 672,365</b>    | <b>\$ 1,250,000</b>  | <b>\$ (560,000)</b>  | <b>\$ -</b>          |                     |

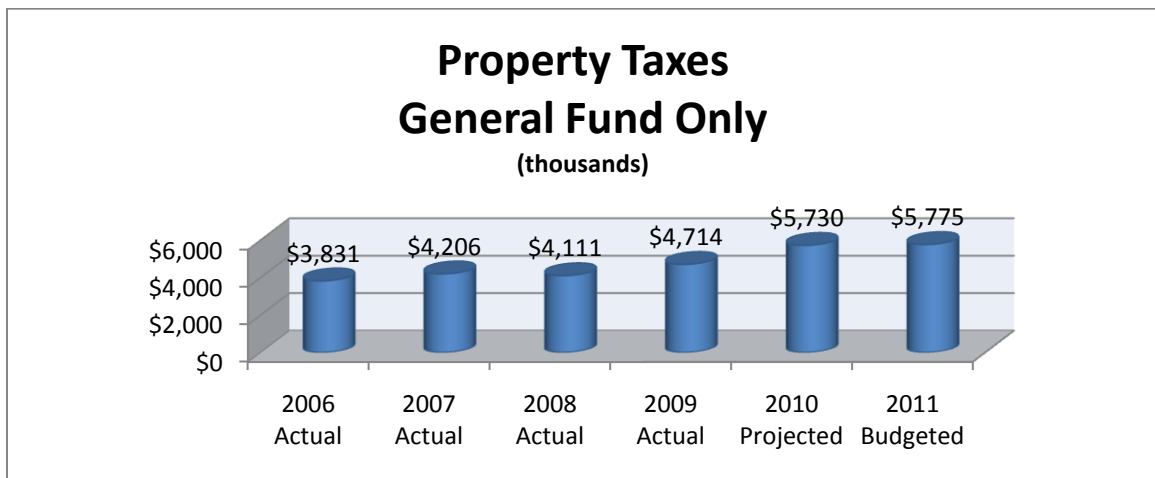
# MAJOR REVENUE SOURCES

## TAX REVENUE

### General Fund

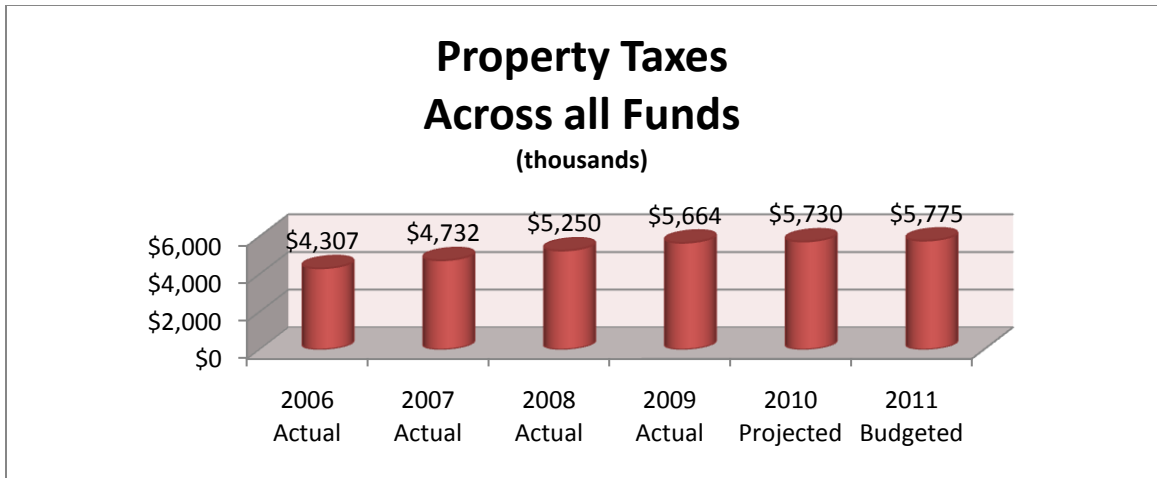
**Property Taxes** – The City of Henderson follows Chapter 132 of the Kentucky Revised Statutes and Section 157 of the Constitution of Kentucky as they relate to property taxes. Property Taxes attach as an enforceable lien on both real and personal property. Property values are assessed as of January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

The 2009 tax rates per \$100 for real and personal property were .466 and .590 respectively. For the fiscal year 2010, the General Fund’s real property tax was approximately \$4.9 million and its personal tax was \$840,000. The 2011 estimates are based on 2010 actual revenue plus a slight increase because the statute allows the City to collect, at a minimum, the amount of revenue received in the prior year plus the tax on any new property.

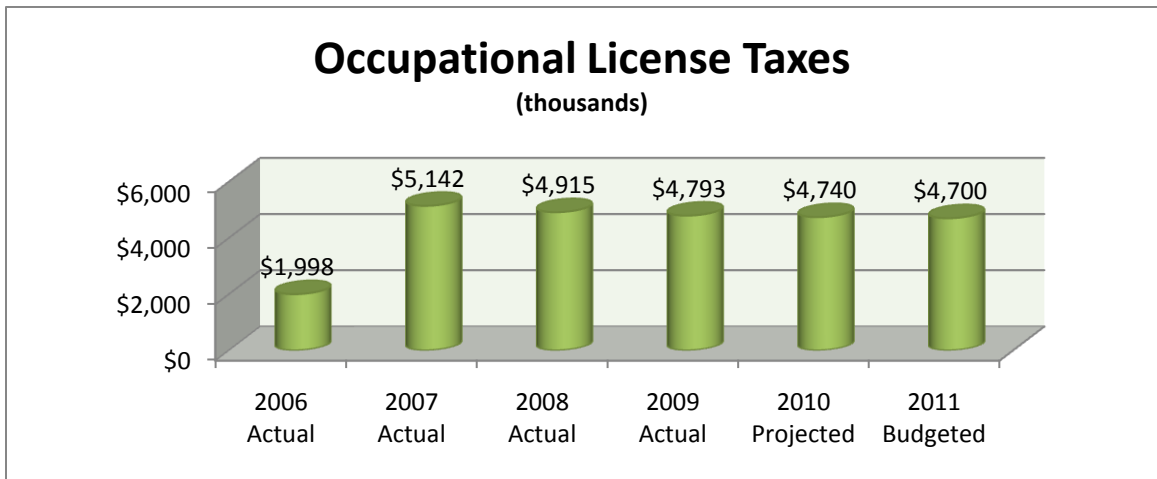


Prior to fiscal 2010, when the property tax ordinance was adopted, the City set the property taxes rates for the General, Police/Fire Pension, Civil Service Pension and Bond Funds based on each fund’s need. Starting in fiscal 2010, the City placed all property taxes receipts in the General Fund and made transfers to the other funds when needed. For all funds, the increase from fiscal 2009 actual to 2010 projected was \$66,454 or 1.2%. The table on the next page shows the property tax revenue for all funds since 2006.

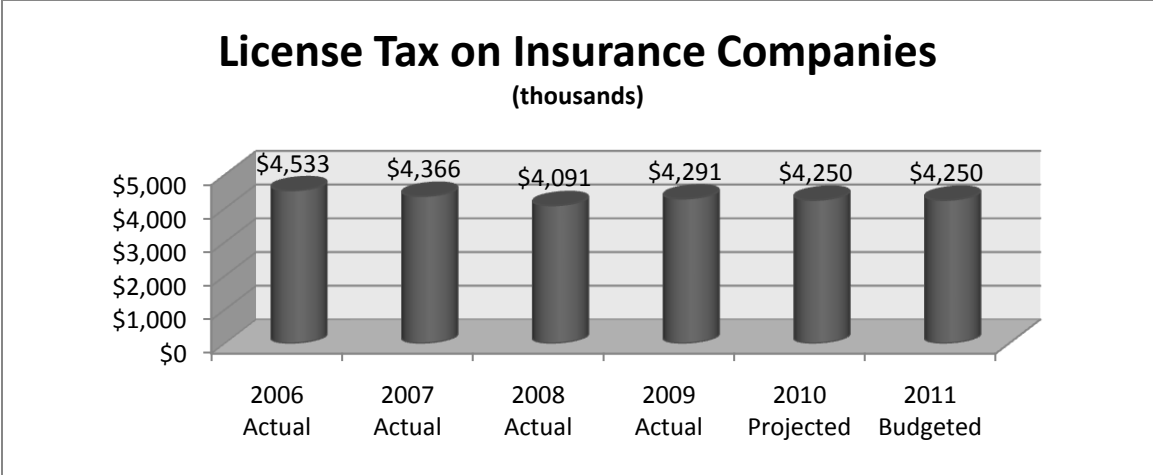




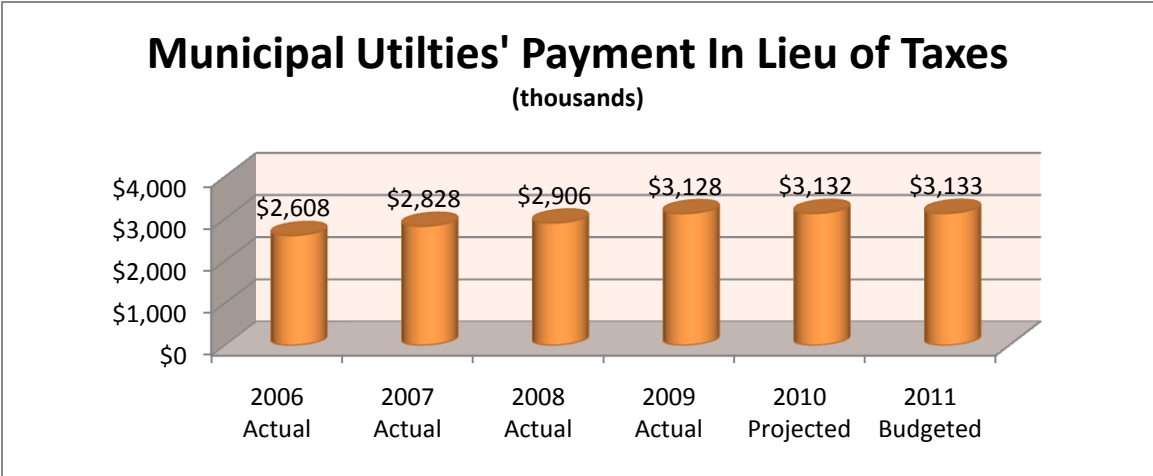
**Occupational License Taxes** – The City of Henderson follows Chapter 67 of the Kentucky Revised Statutes as it relates to occupational license tax. The tax is assessed against gross wages paid to employees within the City limits and against the net profits of businesses operating within the City. The occupational taxes were implemented in January 2006. The tax rate is 1% for both taxes which in fiscal 2010 will generate approximately \$4 million in payroll taxes and \$775,000 in net profit taxes. The 2011 estimates are set at slightly less than the 2010 projection. The goal is to be conservative on the revenue and budget expenses on the high end.



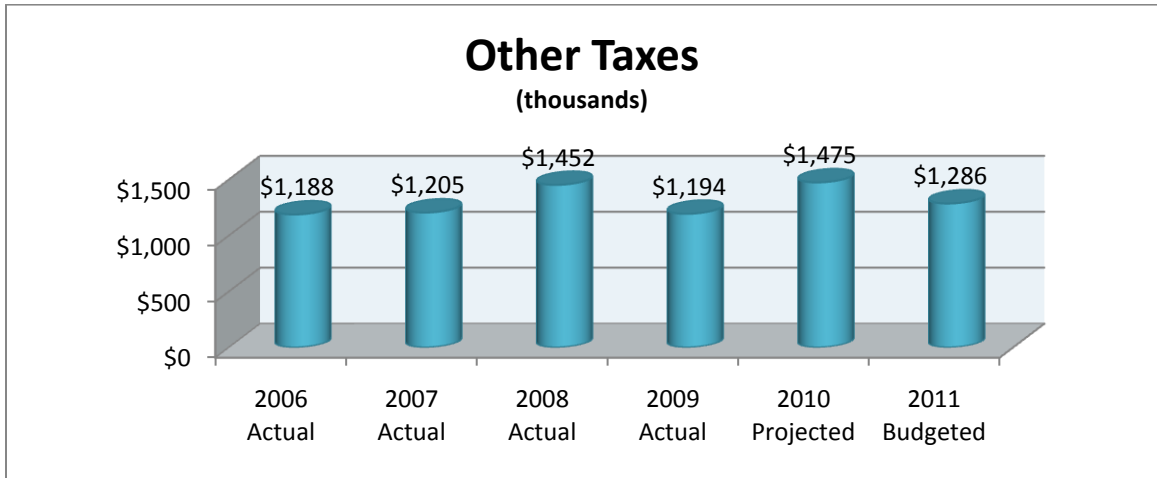
**License Tax on Insurance Companies** – The City of Henderson follows Chapter 91A of the Kentucky Revised Statutes as it relates to the tax assessed on insurance premiums. The tax applies to casualty, automobile, inland marine, fire/allied perils, health and life policies. The insurance companies add 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 \$4.25 million in revenue in fiscal years 2010 and 2011.



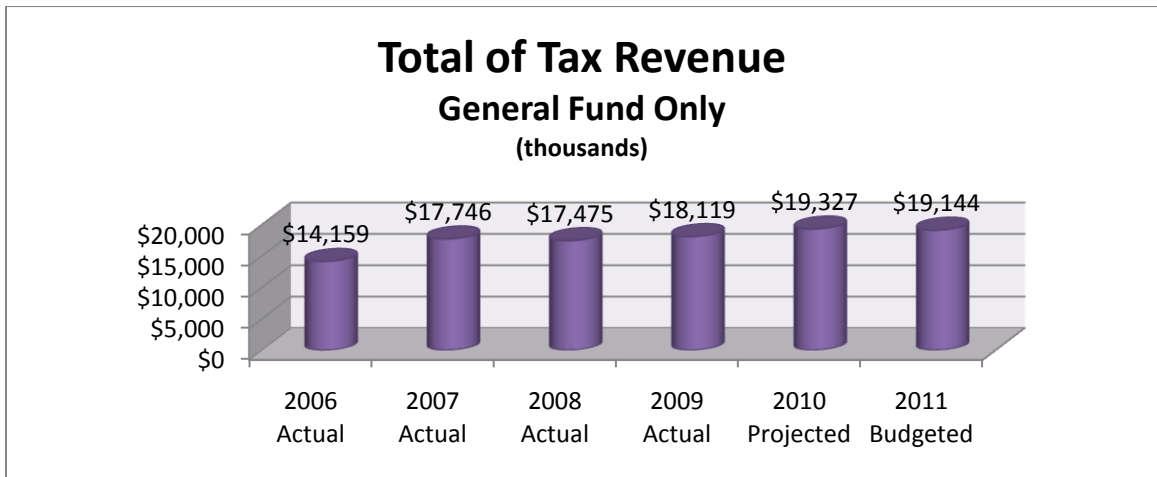
**Payment in Lieu of Taxes (Municipal Utilities and Housing Authority)** – The City of Henderson owns a majority of the electric, natural gas and water operations within the City limits. The three utilities pay to the City varying amounts that are based on its ability to absorb the tax. For fiscal 2010 and 2011, 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 2011, the City is expecting to receive approximately \$88,000.



**Other taxes** – The City of Henderson also collects vehicle property tax, omitted tangible tax, franchise tax, bank deposit tax, and delinquent taxes. As the chart below reflects, the amount of other taxes totals \$1.29 million for fiscal year 2011. In fiscal 2008 and 2010, the City of Henderson received large and unusual omitted tangible tax payments from the State of Kentucky.



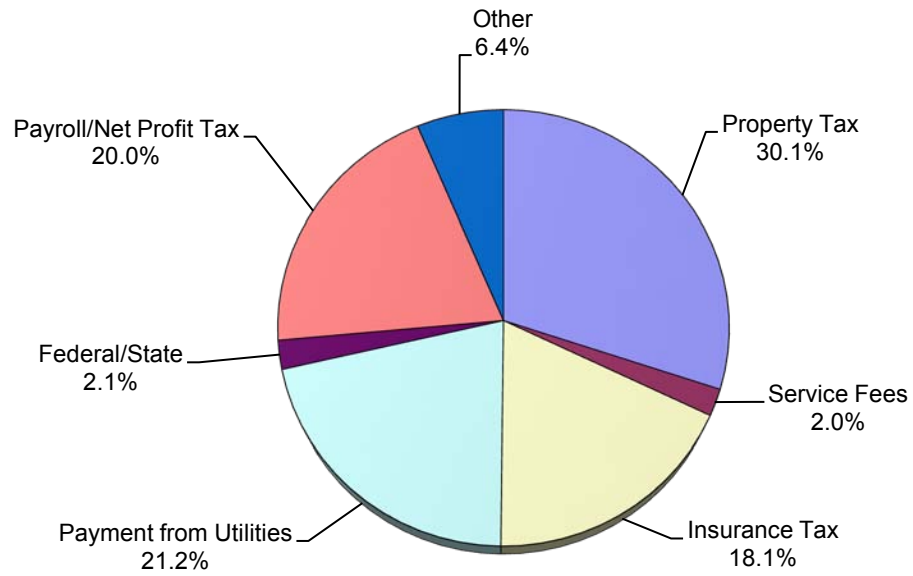
**Taxes** – The total for the taxes above make up approximately 81.5% of the General Fund’s \$23,485,000 of revenue (net of reserves) for fiscal 2011.



# CITY OF HENDERSON

## GENERAL FUND REVENUE

2010 - 2011 BUDGET



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

| Year | Total Tax Levy for Fiscal Year | Collected within the Fiscal Year of the Levy |                    | Collections in subsequent years (a) | Total Collections to Date |                    |
|------|--------------------------------|--|--------------------|-------------------------------------|---------------------------|--------------------|
|      |                                | Amount                                       | Percentage of Levy |                                     | Amount                    | Percentage of Levy |
| 2005 | \$ 4,173,563                   | \$ 4,122,781                                 | 98.8%              | \$ 39,498                           | \$ 4,162,279              | 99.7%              |
| 2006 | 4,302,094                      | 4,247,636                                    | 98.7%              | 40,065                              | 4,287,701                 | 99.7%              |
| 2007 | 4,704,194                      | 4,647,361                                    | 98.8%              | 38,318                              | 4,685,679                 | 99.6%              |
| 2008 | 5,137,044                      | 5,064,159                                    | 98.6%              | 41,530                              | 5,105,689                 | 99.4%              |
| 2009 | 5,599,923                      | 5,491,093                                    | 98.1%              | 26,619                              | 5,517,712                 | 98.5%              |

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

## CITY OF HENDERSON COST ALLOCATION

| <u>GENERAL FUND</u>          |                      | <u>2010 - 11</u>     | <u>GENERAL</u>    |                   | <u>PWR &amp;</u>  |                   | <u>WTR &amp;</u>  |                   |                   |                   |                  |                     |  |  |
|------------------------------|----------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------------|--|--|
| <u>DIVISION NAME</u>         | <u>BUDGET</u>        | <u>FUND</u>          | <u>GAS</u>        | <u>LIGHT</u>      | <u>SEWER</u>      | <u>CEMET.</u>     | <u>PWI</u>        | <u>HART</u>       | <u>SANIT.</u>     | <u>LANDFILL</u>   | <u>911</u>       | <u>OTHER</u>        |  |  |
| 010 Mayor & Commission       | 100.00%              | 90.95%               | 3.00%             | 0.78%             | 1.13%             | 0.39%             | 0.39%             | 0.39%             | 0.39%             | 0.39%             | 0.51%            | 1.68%               |  |  |
|                              | \$ 213,920           | \$ 194,560           | \$ 6,418          | \$ 1,669          | \$ 2,417          | \$ 834            | \$ 834            | \$ 834            | \$ 834            | \$ 834            | \$ 1,091         | \$ 3,594            |  |  |
| 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%               |  |  |
|                              | \$ 473,980           | \$ 404,779           | \$ 37,918         | \$ 3,650          | \$ 4,692          | \$ 758            | \$ 2,417          | \$ 6,114          | \$ 427            | \$ 758            | \$ 853           | \$ 11,613           |  |  |
| 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%              |  |  |
|                              | \$ 255,690           | \$ 138,073           | \$ 38,354         | \$ 7,671          | \$ 5,114          | \$ 5,114          | \$ 7,671          | \$ 1,278          | \$ 2,557          | \$ 2,557          | \$ 12,785        | \$ 34,518           |  |  |
| 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%               |  |  |
|                              | \$ 95,700            | \$ 52,635            | \$ 957            | \$ 957            | \$ 957            | \$ 28,710         | \$ 957            | \$ 957            | \$ 957            | \$ 957            | \$ 957           | \$ 6,699            |  |  |
| 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%              |  |  |
|                              | \$ 83,800            | \$ 41,900            | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -             | \$ 41,900           |  |  |
| 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%              |  |  |
|                              | \$ 109,650           | \$ 96,086            | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -             | \$ 13,564           |  |  |
| 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%               |  |  |
|                              | \$ 393,060           | \$ 303,600           | \$ 19,142         | \$ 5,306          | \$ 19,142         | \$ 3,223          | \$ 9,433          | \$ 7,036          | \$ 10,927         | \$ 3,027          | \$ 12,224        | \$ -                |  |  |
| HWU direct costs             | 100.00%              | 0.00%                | 0.00%             | 0.00%             | 100.00%           | 0.00%             | 0.00%             | 0.00%             | 0.00%             | 0.00%             | 0.00%            | 0.00%               |  |  |
|                              | \$ 73,480            | \$ -                 | \$ -              | \$ -              | \$ 73,480         | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -             | \$ -                |  |  |
| 121 Finance Administration   | 100.00%              | 52.75%               | 15.60%            | 3.20%             | 3.20%             | 3.20%             | 3.20%             | 4.80%             | 3.80%             | 3.80%             | 3.20%            | 3.25%               |  |  |
|                              | \$ 521,400           | \$ 275,039           | \$ 81,338         | \$ 16,685         | \$ 16,685         | \$ 16,685         | \$ 16,685         | \$ 25,027         | \$ 19,813         | \$ 19,813         | \$ 16,685        | \$ 16,946           |  |  |
| 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%               |  |  |
|                              | \$ 655,960           | \$ 200,593           | \$ 100,427        | \$ 83,963         | \$ 68,941         | \$ 10,495         | \$ 64,546         | \$ 20,991         | \$ 42,506         | \$ 42,506         | \$ 10,495        | \$ 10,495           |  |  |
| 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%               |  |  |
|                              | \$ 830,450           | \$ 46,256            | \$ 243,488        | \$ 243,986        | \$ 215,834        | \$ 11,626         | \$ 11,626         | \$ 12,789         | \$ 24,914         | \$ 8,305          | \$ 11,626        | \$ -                |  |  |
| 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%               |  |  |
|                              | \$ 620,030           | \$ 34,536            | \$ 181,793        | \$ 182,165        | \$ 161,146        | \$ 8,680          | \$ 8,680          | \$ 9,548          | \$ 18,601         | \$ 6,200          | \$ 8,680         | \$ -                |  |  |
| HWU direct costs             | 100.00%              | 0.00%                | 0.00%             | 0.00%             | 100.00%           | 0.00%             | 0.00%             | 0.00%             | 0.00%             | 0.00%             | 0.00%            | 0.00%               |  |  |
|                              | \$ 13,580            | \$ -                 | \$ -              | \$ -              | \$ 13,580         | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -             | \$ -                |  |  |
| 232 Fire                     | 100.00%              | 63.43%               | 0.00%             | 0.00%             | 0.09%             | 0.00%             | 0.00%             | 0.00%             | 0.00%             | 0.00%             | 0.00%            | 36.48%              |  |  |
|                              | \$ 5,424,340         | \$ 3,440,659         | \$ -              | \$ -              | \$ 4,882          | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -             | \$ 1,978,799        |  |  |
| 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%               |  |  |
|                              | \$ 427,790           | \$ 423,341           | \$ -              | \$ -              | \$ -              | \$ -              | \$ 4,449          | \$ -              | \$ -              | \$ -              | \$ -             | \$ -                |  |  |
| 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%               |  |  |
|                              | \$ 1,309,590         | \$ 1,309,590         | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -             | \$ -                |  |  |
| 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%               |  |  |
|                              | \$ 5,977,800         | \$ 5,977,800         | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -             | \$ -                |  |  |
| 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%               |  |  |
|                              | \$ 171,640           | \$ 46,652            | \$ 2,643          | \$ 1,322          | \$ 6,711          | \$ -              | \$ 67,403         | \$ 669            | \$ 21,215         | \$ 21,060         | \$ -             | \$ 3,965            |  |  |
| 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%               |  |  |
|                              | \$ 534,830           | \$ 443,267           | \$ 19,575         | \$ 3,209          | \$ 5,937          | \$ 11,071         | \$ 31,395         | \$ 3,904          | \$ 5,134          | \$ 4,118          | \$ -             | \$ 7,220            |  |  |
| 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%               |  |  |
|                              | \$ 597,470           | \$ 298,675           | \$ 51,502         | \$ -              | \$ -              | \$ 8,902          | \$ 186,470        | \$ 2,509          | \$ 47,798         | \$ -              | \$ -             | \$ 1,613            |  |  |
| 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%              |  |  |
|                              | \$ 175,770           | \$ 81,557            | \$ 6,679          | \$ -              | \$ -              | \$ 4,025          | \$ 13,974         | \$ 1,336          | \$ 6,679          | \$ -              | \$ -             | \$ 61,520           |  |  |
| 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%               |  |  |
|                              | \$ 749,870           | \$ 697,904           | \$ 3,299          | \$ -              | \$ -              | \$ 7,799          | \$ 1,275          | \$ 10,273         | \$ 5,099          | \$ 150            | \$ 10,723        | \$ 13,348           |  |  |
| 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%               |  |  |
|                              | \$ 120,000           | \$ -                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ 120,000        | \$ -              | \$ -              | \$ -              | \$ -             | \$ -                |  |  |
| 298 Non-Departmental         | 100.00%              | 49.28%               | 0.00%             | 0.00%             | 0.00%             | 0.00%             | 0.00%             | 0.00%             | 0.00%             | 0.00%             | 0.00%            | 50.72%              |  |  |
|                              | \$ 4,690,200         | \$ 2,311,331         | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -             | \$ 2,378,869        |  |  |
| <b>TOTAL</b>                 | <b>\$ 24,520,000</b> | <b>\$ 16,818,831</b> | <b>\$ 793,534</b> | <b>\$ 550,582</b> | <b>\$ 599,518</b> | <b>\$ 117,923</b> | <b>\$ 547,816</b> | <b>\$ 103,267</b> | <b>\$ 207,461</b> | <b>\$ 110,286</b> | <b>\$ 86,120</b> | <b>\$ 4,584,662</b> |  |  |

**CITY OF HENDERSON, KY**  
**OPERATING BUDGET FISCAL YEAR 2010 - 2011**  
**GENERAL FUND DETAIL**

| ACCOUNT                             | 2008<br>Actual    | 2009<br>Actual    | 2010<br>Approved<br>Budget | 2011<br>Proposed<br>Budget | % CHANGE     |
|-------------------------------------|-------------------|-------------------|----------------------------|----------------------------|--------------|
| <b>41 Personnel Services</b>        |                   |                   |                            |                            |              |
| 4101 Salaries -Supervision          | \$ 1,473,499      | \$ 1,546,375      | \$ 1,716,160               | \$ 1,791,530               | 4.4%         |
| 4102 Salaries -Clerical             | 952,830           | 960,794           | 995,810                    | 1,035,020                  | 3.9%         |
| 4103 Salaries - Operational         | 5,181,391         | 5,483,633         | 5,911,760                  | 5,966,760                  | 0.9%         |
| 4104 Salaries - Overtime            | 1,274,174         | 1,700,760         | 1,313,050                  | 1,190,070                  | -9.4%        |
| 4105 Salaries - Other               | 145,140           | 129,904           | 150,340                    | 143,940                    | -4.3%        |
| 4106 FICA                           | 229,609           | 250,336           | 270,980                    | 279,310                    | 3.1%         |
| 4107 Medicare                       | 121,120           | 131,731           | 146,170                    | 146,240                    | 0.0%         |
| 4108 Life Insurance                 | 15,273            | 21,577            | 22,700                     | 23,100                     | 1.8%         |
| 4109 Hospitalization Insurance      | 2,482,207         | 2,625,412         | 2,810,570                  | 3,319,200                  | 18.1%        |
| 4110 Cancer Insurance               | 9,404             | 19,061            | 20,760                     | 20,970                     | 1.0%         |
| 4111 Workers Compensation           | 382,783           | 309,061           | 267,360                    | 237,850                    | -11.0%       |
| 4112 Employee Assistance Prgm       | 4,639             | 4,931             | 4,220                      | 4,190                      | -0.7%        |
| 4115 Unemployment Insurance         | 12,031            | 4,841             | 5,350                      | 11,250                     | 110.3%       |
| 4116 Employee Pension Benefit       | 578,799           | 529,715           | 630,110                    | 685,080                    | 8.7%         |
| 4118 Retirement - Other             | 21,158            | 28,759            | 33,740                     | 34,240                     | 1.5%         |
| 4119 Police & Fire Pension          | 1,728,649         | 1,661,794         | 1,880,440                  | 1,868,230                  | -0.6%        |
| <b>Personnel Services Total</b>     | <b>14,612,706</b> | <b>15,408,684</b> | <b>16,179,520</b>          | <b>16,756,980</b>          | <b>3.6%</b>  |
| <b>42 Supplies</b>                  |                   |                   |                            |                            |              |
| 4200 Non-Inventory Parts            | 3,011             | 2,580             | 3,300                      | 4,000                      | 21.2%        |
| 4201 Fuel                           | 256,780           | 203,888           | 270,470                    | 241,450                    | -10.7%       |
| 4202 Minor Tools                    | 16,964            | 23,730            | 28,480                     | 28,480                     | 0.0%         |
| 4203 Office Supplies                | 48,379            | 53,605            | 50,020                     | 46,790                     | -6.5%        |
| 4204 Cleaning Supplies              | 12,260            | 11,097            | 14,100                     | 14,190                     | 0.6%         |
| 4205 Medical & Drug Supplies        | 6,889             | 6,328             | 5,710                      | 5,770                      | 1.1%         |
| 4206 Botanical Supplies             | 11,084            | 9,062             | 12,350                     | 11,600                     | -6.1%        |
| 4207 Clothing Supplies              | 76,125            | 81,261            | 92,690                     | 91,140                     | -1.7%        |
| 4208 Postage                        | 92,681            | 104,201           | 109,360                    | 115,260                    | 5.4%         |
| 4209 Educational Supplies           | 8,094             | 7,993             | 11,910                     | 11,990                     | 0.7%         |
| 4210 Photographic Supplies          | 928               | 805               | 1,100                      | 1,100                      | 0.0%         |
| 4211 Periodicals & Supplement       | 21,382            | 21,831            | 23,400                     | 23,750                     | 1.5%         |
| 4212 Mechanical Supplies            | 2,084             | 1,328             | 2,000                      | 2,000                      | 0.0%         |
| 4213 Traffic Control Supplies       | 19,557            | 21,305            | 22,000                     | 22,000                     | 0.0%         |
| 4214 Chemical Supplies              | 35,798            | 37,812            | 38,000                     | 39,900                     | 5.0%         |
| 4215 Janitorial Supplies            | 18,673            | 20,056            | 20,000                     | 20,000                     | 0.0%         |
| 4216 Ammunition                     | 15,608            | 20,848            | 12,000                     | 20,770                     | 73.1%        |
| 4221 Athletic Recreat. Supply       | 6,990             | 7,602             | 8,750                      | 8,980                      | 2.6%         |
| 4222 Concessions                    | 10,378            | 8,679             | 10,250                     | 9,500                      | -7.3%        |
| 4225 Safety Supplies                | 1,875             | 4,782             | 1,800                      | 1,800                      | 0.0%         |
| 4229 Miscellaneous Supplies         | 1,198             | 1,068             | 1,000                      | 1,000                      | 0.0%         |
| <b>Supplies Total</b>               | <b>666,738</b>    | <b>649,861</b>    | <b>738,690</b>             | <b>721,470</b>             | <b>-2.3%</b> |
| <b>43 Maintenance &amp; Repairs</b> |                   |                   |                            |                            |              |
| 4301 Vehicle Repair                 | 158,245           | 154,165           | 164,890                    | 178,650                    | 8.3%         |
| 4302 Office Equipment Repair        | 82,769            | 85,178            | 126,530                    | 114,430                    | -9.6%        |
| 4303 Instr. & Appar. Repair         | 13,462            | 9,104             | 10,600                     | 8,000                      | -24.5%       |
| 4304 Other Equipment Repair         | 31,611            | 32,831            | 30,820                     | 37,100                     | 20.4%        |
| 4305 Heating / A.C. Repair          | 28,466            | 22,933            | 21,750                     | 21,650                     | -0.5%        |

**CITY OF HENDERSON, KY**  
**OPERATING BUDGET FISCAL YEAR 2010 - 2011**  
**GENERAL FUND DETAIL**

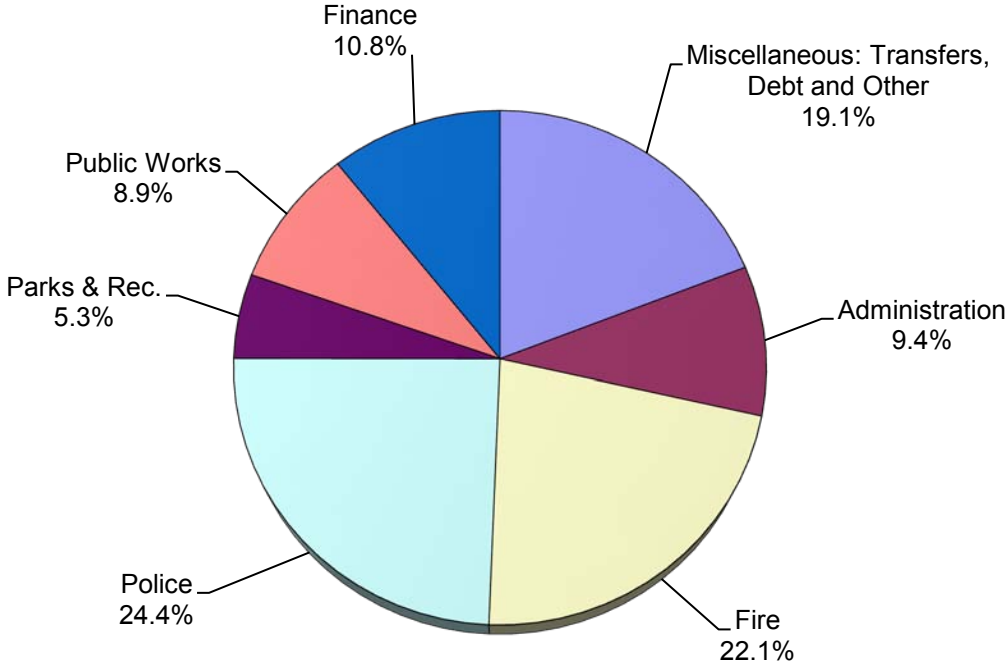
| ACCOUNT                     |                           | 2008<br>Actual | 2009<br>Actual | 2010<br>Approved<br>Budget | 2011<br>Proposed<br>Budget | % CHANGE |
|-----------------------------|---------------------------|----------------|----------------|----------------------------|----------------------------|----------|
| 4306                        | Building Repair & Maint   | \$ 82,428      | \$ 80,580      | \$ 120,850                 | \$ 176,850                 | 46.3%    |
| 4307                        | Other Structures Repair   | 37,655         | 46,723         | 58,100                     | 48,800                     | -16.0%   |
| 4308                        | Machines Tools Repair     | 12,448         | 19,690         | 9,900                      | 12,900                     | 30.3%    |
| 4309                        | Radios Repair             | 30,847         | 31,864         | 29,000                     | 31,200                     | 7.6%     |
| 4310                        | Video Equipment Expense   | 3,763          | 180            | 2,500                      | 2,500                      | 0.0%     |
| 4312                        | Walks Drives Fences       | 61,604         | 2,695          | 5,750                      | 4,750                      | -17.4%   |
| 4313                        | Recreational Equipment    | 12,175         | 10,360         | 13,520                     | 19,750                     | 46.1%    |
| 4314                        | Pumps & Motors            | 3,725          | 5,148          | 4,250                      | 4,250                      | 0.0%     |
| 4324                        | Canoe Creek Maintenance   | 6,309          | 153            | -                          | -                          | N/A      |
| 4325                        | Boat Launch Expense       | 6,841          | 1,988          | 2,500                      | 2,500                      | 0.0%     |
| 4326                        | Natural Disaster Expense  | 1,465          | 126,806        | -                          | -                          | N/A      |
| Maintenance & Repairs Total |                           | 573,813        | 630,398        | 600,960                    | 663,330                    | 10.4%    |
| 44 Services                 |                           |                |                |                            |                            |          |
| 4401                        | Telephone                 | 73,067         | 87,908         | 77,250                     | 83,860                     | 8.6%     |
| 4402                        | Medical Exams             | 6,292          | 16,099         | 10,350                     | 10,350                     | 0.0%     |
| 4403                        | Assoc. Dues/Subscription  | 55,246         | 53,841         | 62,220                     | 58,780                     | -5.5%    |
| 4404                        | Multi-Department Training | -              | 5,166          | 5,900                      | 8,100                      | 37.3%    |
| 4405                        | Travel & Training         | 80,616         | 75,489         | 121,480                    | 126,780                    | 4.4%     |
| 4406                        | Boards and Meetings       | 1,260          | 950            | 2,000                      | 1,800                      | -10.0%   |
| 4407                        | Court Costs               | -              | 178            | 1,500                      | 1,500                      | 0.0%     |
| 4408                        | Legal Advertising         | 25,261         | 9,852          | 16,900                     | 15,500                     | -8.3%    |
| 4409                        | Electric-Purchased        | 19,005         | 22,295         | 20,900                     | 23,000                     | 10.0%    |
| 4414                        | Clothing / Cleaning       | 32,221         | 31,336         | 33,700                     | 36,040                     | 6.9%     |
| 4415                        | Special Services          | 85,381         | 82,023         | 66,000                     | 73,590                     | 11.5%    |
| 4416                        | Car Allowance             | 5,370          | 9,900          | 10,800                     | 10,800                     | 0.0%     |
| 4417                        | Printing and Reproduction | 24,886         | 30,007         | 31,050                     | 36,860                     | 18.7%    |
| 4418                        | Contractual Services      | 226,996        | 247,332        | 252,810                    | 248,490                    | -1.7%    |
| 4419                        | Professional Services     | 154,097        | 154,839        | 136,610                    | 143,370                    | 4.9%     |
| 4421                        | Commissions               | 4,906          | 5,191          | 5,350                      | 5,350                      | 0.0%     |
| 4424                        | Equipment Rental          | 2,223          | 717            | 3,550                      | 4,150                      | 16.9%    |
| 4438                        | Litigation                | 5,546          | -              | 8,000                      | 8,000                      | 0.0%     |
| 4440                        | Web Services              | 12,074         | 12,296         | 12,240                     | 10,800                     | -11.8%   |
| 4441                        | Bank Fees                 | 192            | 179            | 200                        | 230                        | 15.0%    |
| 4442                        | Trust Fees                | -              | 234            | 200                        | 1,400                      | 600.0%   |
| 4443                        | Charge Card Expense       | 1,397          | 227            | 300                        | 550                        | 83.3%    |
| 4443                        | Charge Card Utilities     | 1,400          | 2,794          | 2,500                      | 4,900                      | 96.0%    |
| 4456                        | Planning Commission       | 203,714        | 185,599        | 219,330                    | 227,050                    | 3.5%     |
| 4457                        | Ambulance Service         | 207,195        | 234,881        | 318,360                    | 263,460                    | -17.2%   |
| 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    | 42,500         | 45,500         | 44,000                     | 44,000                     | 0.0%     |
| 4481                        | Henderson County Attorney | 5,500          | 5,500          | 9,200                      | 9,200                      | 0.0%     |
| 4482                        | Humane Society of Hend C  | 110,000        | 110,000        | 110,000                    | 110,000                    | 0.0%     |
| 4483                        | Hend City/Co Rescue Sq.   | 4,500          | 8,250          | 4,500                      | 4,500                      | 0.0%     |
| 4484                        | Disaster & Emergency Ser  | 127            | 28,898         | 27,870                     | 23,800                     | -14.6%   |



**CITY OF HENDERSON, KY**  
**OPERATING BUDGET FISCAL YEAR 2010 - 2011**  
**GENERAL FUND DETAIL**

| ACCOUNT              |                             | 2008<br>Actual       | 2009<br>Actual       | 2010<br>Approved<br>Budget | 2011<br>Proposed<br>Budget | % CHANGE     |
|----------------------|-----------------------------|----------------------|----------------------|----------------------------|----------------------------|--------------|
| 4485                 | Hend City/Co Air Board      | \$ 99,836            | \$ 71,086            | \$ 99,110                  | \$ 93,360                  | -5.8%        |
| 4491                 | NW KY Forward               | 27,000               | 32,000               | 38,000                     | 38,000                     | 0.0%         |
| 4497                 | Henderson Child             | 2,700                | 2,700                | 2,700                      | 2,700                      | 0.0%         |
| 4498                 | GIS                         | 112,914              | 175,295              | 119,610                    | 183,630                    | 53.5%        |
| 4522                 | Audit Expense               | 22,462               | 27,817               | 23,870                     | 23,870                     | 0.0%         |
| Services Total       |                             | <u>1,716,084</u>     | <u>1,836,579</u>     | <u>1,958,560</u>           | <u>1,997,970</u>           | <u>2.0%</u>  |
| 45 Sundry Charges    |                             |                      |                      |                            |                            |              |
| 4501                 | Insurance Expense           | 382,189              | 385,307              | 400,000                    | 388,000                    | -3.0%        |
| 4502                 | Interest Expense            | 102,818              | 85,650               | 82,200                     | 89,000                     | 8.3%         |
| 4517                 | Disc Golf Expense           | -                    | 7,593                | -                          | 2,250                      | N/A          |
| 4531                 | DARE Expenses               | 2,021                | 2,658                | -                          | -                          | N/A          |
| 4534                 | K-P Donations Expenses      | -                    | 1,522                | -                          | -                          | N/A          |
| 4576                 | Series 2001 Debt            | 85,000               | 90,000               | 95,000                     | 95,000                     | 0.0%         |
| 4577                 | Police Car Debt             | 108,390              | -                    | -                          | -                          | N/A          |
| 4578                 | Equipment 03                | 165,000              | 165,000              | -                          | -                          | N/A          |
| 4579                 | Equipment 06                | 25,924               | 27,559               | -                          | -                          | N/A          |
| 4581                 | Street Sweeper 07           | 42,824               | 44,948               | 23,310                     | -                          | -100.0%      |
| 4582                 | Equipment Lease             | -                    | -                    | 68,340                     | 114,500                    | 67.5%        |
| Sundry Charges Total |                             | <u>914,166</u>       | <u>810,237</u>       | <u>668,850</u>             | <u>688,750</u>             | <u>3.0%</u>  |
| 46 Capital Outlay    |                             |                      |                      |                            |                            |              |
| 4601                 | Motor Vehicles              | 475,206              | 148,759              | 167,900                    | 506,500                    | 201.7%       |
| 4602                 | Office Furniture /Fixture   | 53,604               | 4,065                | -                          | 12,500                     | N/A          |
| 4605                 | Machinery & Tools           | 66,798               | 139,058              | 243,560                    | 153,500                    | -37.0%       |
| 4607                 | Data Processing Equipment   | 77,426               | 58,073               | 177,500                    | 66,000                     | -62.8%       |
| 4608                 | Instruments & Apparatus     | 44,267               | -                    | -                          | -                          | N/A          |
| 4628                 | Park Improvements           | 2,046                | 9,579                | 59,500                     | -                          | -100.0%      |
| 4641                 | Municipal Center Improve.   | -                    | -                    | 10,000                     | -                          | -100.0%      |
| 4647                 | Fire Station                | -                    | 6,580                | -                          | -                          | N/A          |
| Capital Outlay Total |                             | <u>719,347</u>       | <u>366,114</u>       | <u>658,460</u>             | <u>738,500</u>             | <u>12.2%</u> |
| 47 Transfers         |                             |                      |                      |                            |                            |              |
| 4701                 | Transfer to PWI             | 345,000              | 475,000              | 603,000                    | 670,000                    | 11.1%        |
| 4702                 | Transfer to Hart            | 375,000              | 491,000              | 497,000                    | 536,000                    | 7.8%         |
| 4706                 | Transfer to Canoe Creek     | 100,000              | -                    | -                          | -                          | N/A          |
| 4707                 | Transfer to Construction    | 91,816               | -                    | -                          | -                          | N/A          |
| 4711                 | Reserve for Contingency     | 196,300              | 39,297               | 77,360                     | 45,000                     | -41.8%       |
| 4713                 | Transfer to Sanitation      | -                    | -                    | 318,000                    | 257,000                    | -19.2%       |
| 4714                 | Transfer to Emergency Co    | 185,000              | 253,000              | 331,500                    | 303,000                    | -8.6%        |
| 4715                 | Transfer to JAG             | -                    | -                    | 14,100                     | -                          | -100.0%      |
| 4716                 | Transfer to Police and Fire | -                    | -                    | 10,000                     | 440,000                    | 4300.0%      |
| 4717                 | Transfer to Civil Service   | -                    | -                    | -                          | 237,000                    | N/A          |
| 4719                 | Transfer to Cemetery Fund   | 145,000              | 178,000              | 50,000                     | -                          | -100.0%      |
| 4725                 | Transfer to Bond Fund       | -                    | -                    | 314,000                    | 465,000                    | 48.1%        |
| Transfers Total      |                             | <u>1,438,116</u>     | <u>1,436,297</u>     | <u>2,214,960</u>           | <u>2,953,000</u>           | <u>33.3%</u> |
| Total Expenses       |                             | <u>\$ 20,640,970</u> | <u>\$ 21,138,170</u> | <u>\$ 23,020,000</u>       | <u>\$ 24,520,000</u>       | <u>6.5%</u>  |

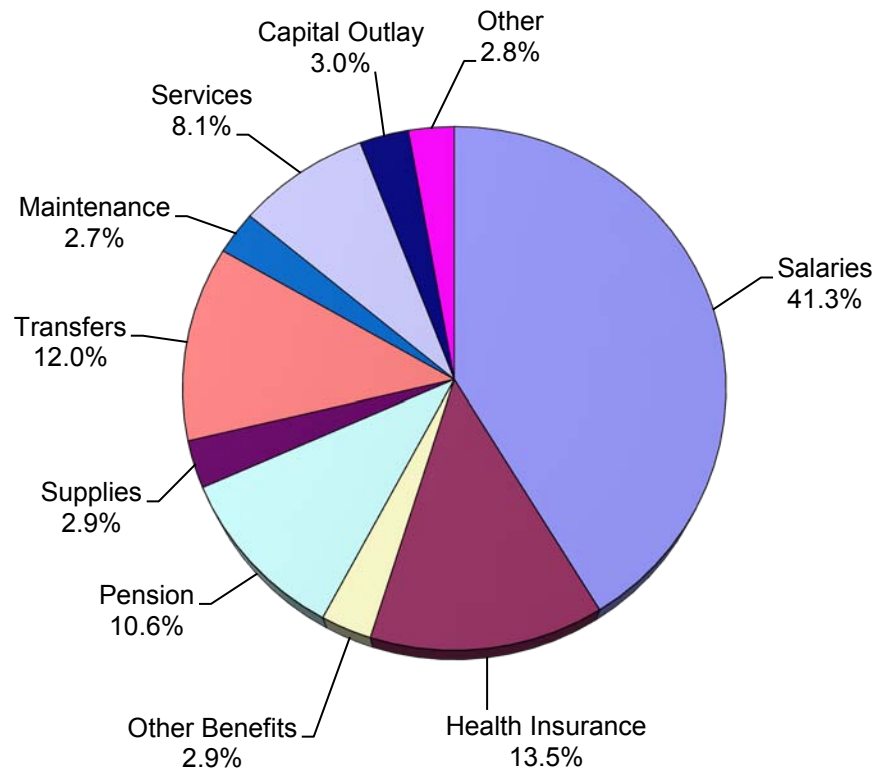
# CITY OF HENDERSON GENERAL FUND EXPENDITURES 2010 - 2011 BUDGET



# CITY OF HENDERSON

## GENERAL FUND EXPENDITURES

### 2010 - 2011 BUDGET



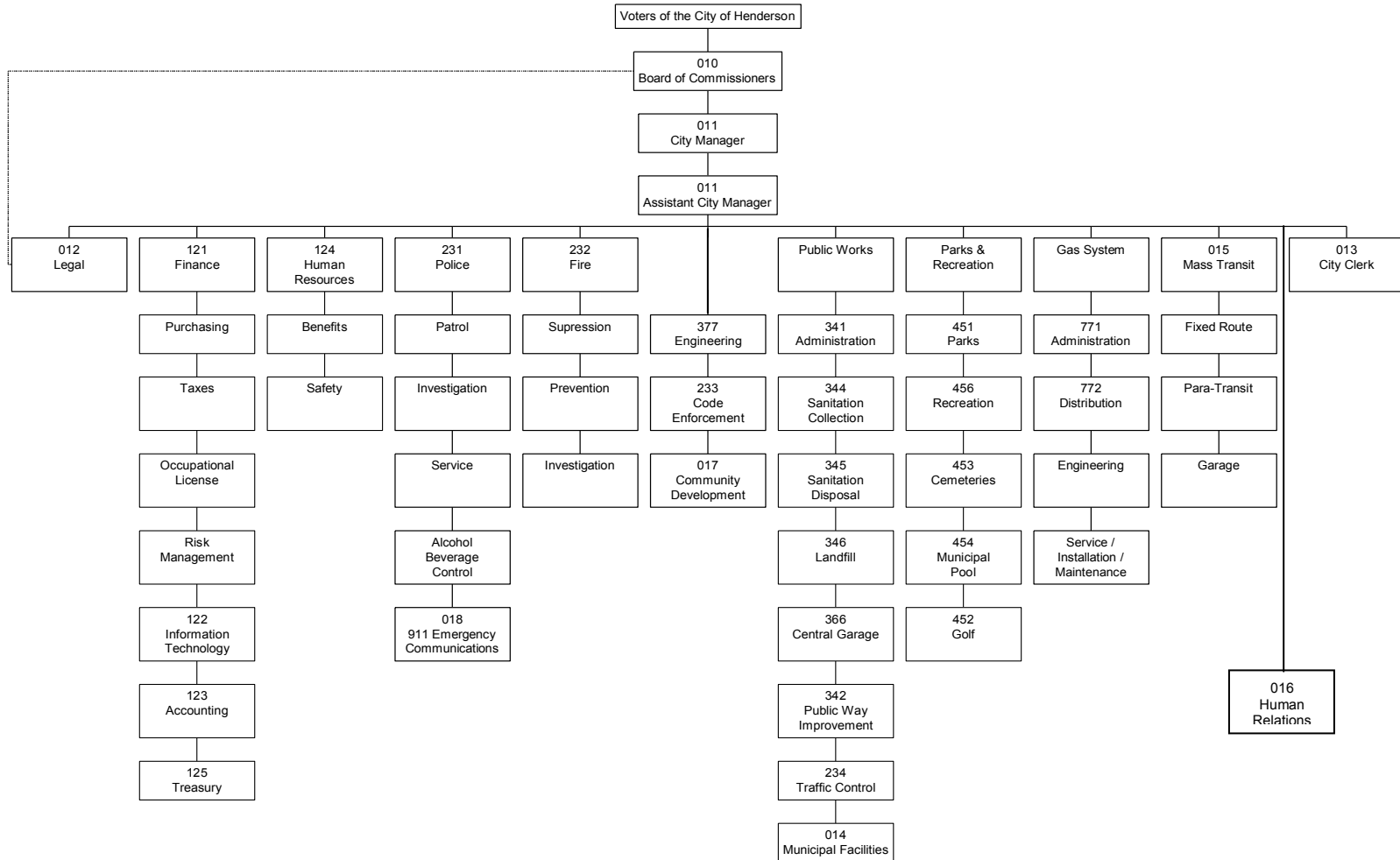
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| <b>CITY OF HENDERSON, KY</b><br><b>TOTAL EXPENDITURES OF ALL FUNDS</b><br><b>FOR FISCAL YEAR 2010 - 2011</b> |
|--|

|   | Fiscal 2010             | Fiscal 2011             | Increase               | Percentage    |
|---|-------------------------|-------------------------|------------------------|---------------|
| GENERAL FUND BUDGET                           | \$ 23,020,000.00        | \$ 24,520,000.00        | \$ 1,500,000.00        | 6.52%         |
| GAS FUND BUDGET                               | 24,757,000              | 23,570,000              | (1,187,000)            | -4.79%        |
| HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET  | 170,000                 | 150,000                 | (20,000)               | -11.76%       |
| CIVIL SERVICE PENSION FUND BUDGET             | 277,380                 | 242,000                 | (35,380)               | -12.76%       |
| POLICE & FIRE PENSION FUND BUDGET             | 479,400                 | 440,000                 | (39,400)               | -8.22%        |
| CEMETERY FUND BUDGET                          | 445,000                 | 404,000                 | (41,000)               | -9.21%        |
| HEALTH INSURANCE FUND BUDGET                  | 6,250,000               | 6,600,000               | 350,000                | 5.60%         |
| BOND FUND BUDGET                              | 469,200                 | 467,000                 | (2,200)                | -0.47%        |
| PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET      | 1,385,000               | 1,352,000               | (33,000)               | -2.38%        |
| CONSTRUCTION FUND BUDGET                      | 8,000,000               | 7,500,000               | (500,000)              | -6.25%        |
| CANOE CREEK FUND BUDGET                       | 199,400                 | 180,000                 | (19,400)               | -9.73%        |
| FLOOD MITIGATION FUND BUDGET                  | 1,550,000               | 1,206,000               | (344,000)              | -22.19%       |
| HART FUND BUDGET                              | 1,695,000               | 1,563,000               | (132,000)              | -7.79%        |
| SANITATION FUND BUDGET                        | 2,889,000               | 2,793,000               | (96,000)               | -3.32%        |
| 911 FUND BUDGET                               | 1,032,000               | 1,059,000               | 27,000                 | 2.62%         |
| COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET | 411,000                 | 494,000                 | 83,000                 | 20.19%        |
| HOME GRANT FUND BUDGET                        | 264,000                 | 66,000                  | (198,000)              | -75.00%       |
| POLICE INVESTIGATION FUND BUDGET              | 36,580                  | 47,000                  | 10,420                 | 28.49%        |
| JUSTICE ASSISTANCE GRANT (JAG) FUND BUDGET    | 78,470                  | 27,000                  | (51,470)               | -65.59%       |
|   | <u>\$ 73,408,430.00</u> | <u>\$ 72,680,000.00</u> | <u>\$ (728,430.00)</u> | <u>-0.99%</u> |



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

# City of Henderson, Kentucky



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                 | Account Description       | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|--------------------------------|---------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Department 10 - Administration |                           |             |             |                 |             |                      |          |
| Division 010 - City Commission |                           |             |             |                 |             |                      |          |
| 41 Personnel Services          |                           |             |             |                 |             |                      |          |
| 4101                           | Salaries - Supervision    | \$ 58,250   | \$ 60,563   | \$ 60,420       | \$ 60,840   | \$ 61,880            | 1.7%     |
| 4106                           | FICA                      | 3,519       | 3,587       | 3,260           | 3,780       | 3,840                | 1.6%     |
| 4107                           | Medicare                  | 823         | 839         | 770             | 890         | 900                  | 1.1%     |
| 4109                           | Health Insurance          | 25,220      | 27,040      | 49,650          | 36,900      | 57,600               | 56.1%    |
| 4111                           | Workers Compensation      | 271         | 135         | 120             | 130         | 110                  | -15.4%   |
| 4112                           | Employee Assist. Prgm     | 104         | 110         | 90              | 90          | 90                   | 0.0%     |
| 4116                           | Employee Pension          | 2,791       | 2,426       | 2,880           | 2,900       | 3,090                | 6.6%     |
| Personnel Services Total       |                           | 90,977      | 94,701      | 117,190         | 105,530     | 127,510              | 20.8%    |
| 42 Supplies                    |                           |             |             |                 |             |                      |          |
| 4203                           | Office Supplies           | 674         | 386         | 300             | 650         | 500                  | -23.1%   |
| 4208                           | Postage                   | 50          | 203         | 90              | 160         | 120                  | -25.0%   |
| 4211                           | Periodicals & Supple.     | 139         | 146         | 20              | 150         | 160                  | 6.7%     |
| Supplies Total                 |                           | 863         | 735         | 410             | 960         | 780                  | -18.8%   |
| 43 Maintenance & Repairs       |                           |             |             |                 |             |                      |          |
| 4302                           | Office Equip. Repair      | 2           | 9           | 10              | 10          | 10                   | 0.0%     |
| Maintenance & Repairs Total    |                           | 2           | 9           | 10              | 10          | 10                   | 0.0%     |
| 44 Services                    |                           |             |             |                 |             |                      |          |
| 4401                           | Telephone                 | 918         | 1,259       | 1,080           | 1,050       | 1,200                | 14.3%    |
| 4403                           | Assoc. Dues/Subscript.    | 43,272      | 42,647      | 44,100          | 46,000      | 46,000               | 0.0%     |
| 4405                           | Travel & Training         | 11,777      | 7,808       | 14,820          | 14,500      | 17,420               | 20.1%    |
| 4415                           | Special Services          | 1,579       | 1,496       | 1,930           | 2,000       | 4,000                | 100.0%   |
| 4417                           | Printing and Reprod.      | 245         | 486         | 300             | 600         | 500                  | -16.7%   |
| 4419                           | Professional Services     | 1,015       | -           | 4,000           | 4,000       | 4,000                | 0.0%     |
| Services Total                 |                           | 58,807      | 53,697      | 66,230          | 68,150      | 73,120               | 7.3%     |
| 46 Capital Outlay              |                           |             |             |                 |             |                      |          |
| 4602                           | Office Furniture /Fixture | 14,024      | -           | -               | -           | 12,500               | N/A      |
| Capital Outlay Total           |                           | 14,024      | -           | -               | -           | 12,500               | N/A      |
| Total Mayor & City Commission  |                           | \$ 164,673  | \$ 149,142  | \$ 183,840      | \$ 174,650  | \$ 213,920           | 22.5%    |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Administration DIVISION: City Commission

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION           | NARRATIVE JUSTIFICATION                       | TOTAL COST |
|----------------|-------------------------------|---|------------|
| 4211           | Periodicals and Supplements   | Newspaper Annual Subscription                 | \$ 160     |
| 4403           | Association Dues and Subscrip | Green River Area Development District         | \$ 28,500  |
|                |                               | Kentucky League of Cities                     | 8,000      |
|                |                               | Evansville Metropolitan Planning Organization | 4,000      |
|                |                               | National League of Cities                     | 2,000      |
|                |                               | Housing Board Members                         | 600        |
|                |                               | Kentuckians for Better Transportation         | 400        |
|                |                               | Other   | 2,500      |
|                |                               | Total   | \$ 46,000  |
| 4415           | Special Services              | Bicentennial Project                          | \$ 1,400   |
|                |                               | Service Award & Lapel Pins                    | 600        |
|                |                               | Shiners' Christmas Parade                     | 500        |
|                |                               | United Way Logo Incentives                    | 450        |
|                |                               | Retirement Watches                            | 300        |
|                |                               | Other   | 750        |
|                |                               | Total   | \$ 4,000   |
| 4419           | Professional Services         | Miscellaneous Projects as Needed              | \$ 4,000   |



**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

**DEPARTMENT:** Administration

**DIVISION:** City Commission

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

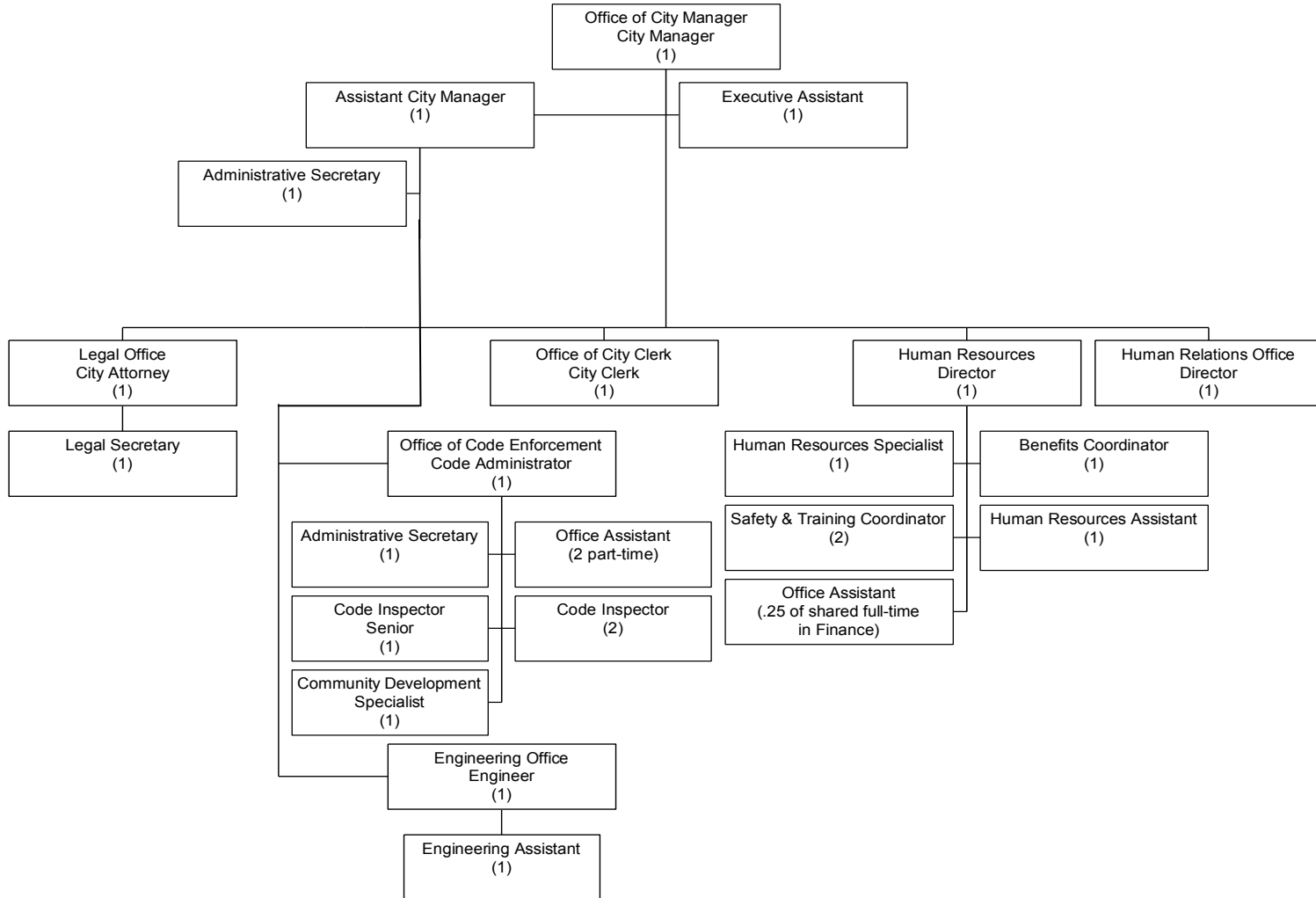
**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**  
Color copier with print, scan, and e-file capabilities. It will also have a 50 sheet stapler and three hole punch features. The new copier will replace a black and white copier that has made over 1.1 million copies. The new copier will be able to make 65 color copies per minutes.

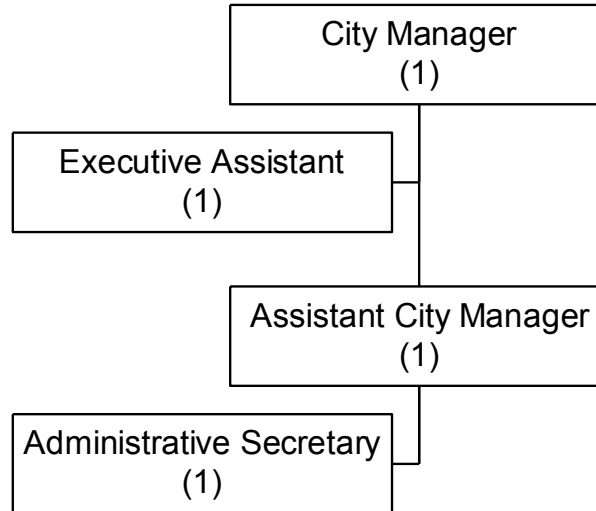
**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

| <b>COSTS</b>                     |                  |
|----------------------------------|------------------|
| <b>BASIC COSTS</b>               | \$ 12,500        |
| <b>CONSTRUCTION/INSTALLATION</b> | _____            |
| <b>PROFESSIONAL SERVICES</b>     | _____            |
| <b>(TRADE-IN)</b>                | _____            |
| <b>OTHER</b>                     | _____            |
| <b>TOTAL</b>                     | <b>\$ 12,500</b> |

# ADMINISTRATION



# ADMINISTRATION CITY MANAGER



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

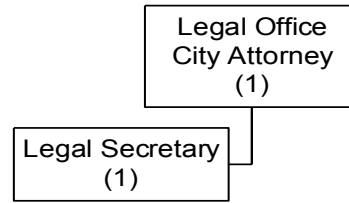
| Account Number                      | Account Description       | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|-------------------------------------|---------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Department 10 - Administration      |                           |             |             |                 |             |                      |          |
| Division 011 - City Manager         |                           |             |             |                 |             |                      |          |
| <b>41 Personnel Services</b>        |                           |             |             |                 |             |                      |          |
| 4101                                | Salaries - Supervision    | \$ 102,881  | \$ 176,385  | \$ 202,670      | \$ 205,400  | \$ 211,500           | 3.0%     |
| 4102                                | Salaries - Clerical       | 65,892      | 80,535      | 82,650          | 81,870      | 84,090               | 2.7%     |
| 4104                                | Salaries - Overtime       | 3,311       | 3,383       | 2,500           | 3,040       | 2,500                | -17.8%   |
| 4105                                | Salaries - Other          | 23,360      | 2,400       | -               | 6,720       | 6,720                | 0.0%     |
| 4106                                | FICA                      | 11,136      | 16,381      | 17,650          | 18,160      | 18,700               | 3.0%     |
| 4107                                | Medicare                  | 2,899       | 3,831       | 4,330           | 4,250       | 4,380                | 3.1%     |
| 4108                                | Life Insurance            | 444         | 5,210       | 5,240           | 5,530       | 5,430                | -1.8%    |
| 4109                                | Health Insurance          | 39,165      | 46,978      | 56,920          | 49,200      | 57,600               | 17.1%    |
| 4110                                | Cancer Insurance          | 118         | 353         | 380             | 380         | 380                  | 0.0%     |
| 4111                                | Workers Compensation      | 804         | 726         | 550             | 620         | 540                  | -12.9%   |
| 4112                                | Employee Assist. Prgm     | 52          | 86          | 80              | 80          | 70                   | -12.5%   |
| 4115                                | Unemploy. Insurance       | 265         | 121         | 260             | 140         | 300                  | 114.3%   |
| 4116                                | Employee Pension          | 11,086      | 11,431      | 13,910          | 13,720      | 14,660               | 6.9%     |
| 4118                                | Retirement - Other        | 19,953      | 28,759      | 32,900          | 33,740      | 34,240               | 1.5%     |
| Personnel Services Total            |                           | 281,366     | 376,579     | 420,040         | 422,850     | 441,110              | 4.3%     |
| <b>42 Supplies</b>                  |                           |             |             |                 |             |                      |          |
| 4203                                | Office Supplies           | 2,391       | 3,042       | 1,700           | 1,900       | 1,900                | 0.0%     |
| 4208                                | Postage                   | 83          | 304         | 350             | 250         | 400                  | 60.0%    |
| 4211                                | Periodicals & Supple.     | 967         | 469         | 1,200           | 1,000       | 1,300                | 30.0%    |
| Supplies Total                      |                           | 3,441       | 3,814       | 3,250           | 3,150       | 3,600                | 14.3%    |
| <b>43 Maintenance &amp; Repairs</b> |                           |             |             |                 |             |                      |          |
| 4302                                | Office Equip. Repair      | 8           | 11          | 10              | -           | 10                   | N/A      |
| Maintenance & Repairs Total         |                           | 8           | 11          | 10              | -           | 10                   | N/A      |
| <b>44 Services</b>                  |                           |             |             |                 |             |                      |          |
| 4401                                | Telephone                 | 2,892       | 3,844       | 3,700           | 3,100       | 3,900                | 25.8%    |
| 4403                                | Assoc. Dues/Subscript.    | 1,992       | 1,664       | 680             | 2,300       | 800                  | -65.2%   |
| 4405                                | Travel & Training         | 5,093       | 4,000       | 5,600           | 5,900       | 7,260                | 23.1%    |
| 4408                                | Legal Advertising         | 7,631       | 122         | -               | 500         | 500                  | 0.0%     |
| 4415                                | Special Services          | 522         | 218         | 100             | 500         | 500                  | 0.0%     |
| 4416                                | Car Allowance             | 4,507       | 9,900       | 10,800          | 10,800      | 10,800               | 0.0%     |
| 4417                                | Printing and Reprod.      | 280         | 364         | 400             | 500         | 500                  | 0.0%     |
| 4418                                | Contractual Services      | 2,360       | -           | -               | -           | -                    | N/A      |
| 4419                                | Professional Services     | -           | -           | -               | 5,000       | 5,000                | 0.0%     |
| Services Total                      |                           | 25,278      | 20,113      | 21,280          | 28,600      | 29,260               | 2.3%     |
| <b>46 Capital Outlay</b>            |                           |             |             |                 |             |                      |          |
| 4602                                | Office Furniture /Fixture | 5,593       | -           | -               | -           | -                    | N/A      |
| Capital Outlay Total                |                           | 5,593       | -           | -               | -           | -                    | N/A      |
| Total City Manager                  |                           | \$ 315,687  | \$ 400,518  | \$ 444,580      | \$ 454,600  | \$ 473,980           | 4.3%     |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Administration DIVISION: City Manager

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

# LEGAL OFFICE



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                 | Account Description    | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|--------------------------------|------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Department 10 - Administration |                        |             |             |                 |             |                      |          |
| Division 012 - City Attorney   |                        |             |             |                 |             |                      |          |
| 41 Personnel Services          |                        |             |             |                 |             |                      |          |
| 4101                           | Salaries - Supervision | \$ 95,867   | \$ 101,216  | \$ 102,980      | \$ 102,700  | \$ 105,790           | 3.0%     |
| 4102                           | Salaries - Clerical    | 34,441      | 36,368      | 37,120          | 37,040      | 38,090               | 2.8%     |
| 4104                           | Salaries - Overtime    | 5           | 184         | -               | 100         | 100                  | 0.0%     |
| 4106                           | FICA                   | 7,596       | 8,033       | 8,170           | 8,670       | 8,930                | 3.0%     |
| 4107                           | Medicare               | 1,776       | 1,879       | 1,910           | 2,030       | 2,090                | 3.0%     |
| 4108                           | Life Insurance         | 119         | 133         | 140             | 160         | 160                  | 0.0%     |
| 4109                           | Health Insurance       | 23,280      | 24,960      | 28,460          | 24,600      | 28,800               | 17.1%    |
| 4110                           | Cancer Insurance       | 94          | 188         | 190             | 190         | 190                  | 0.0%     |
| 4111                           | Workers Compensation   | 663         | 383         | 320             | 360         | 270                  | -25.0%   |
| 4112                           | Employee Assist. Prgm  | 42          | 44          | 40              | 40          | 40                   | 0.0%     |
| 4115                           | Unemploy. Insurance    | 197         | 60          | 130             | 70          | 150                  | 114.3%   |
| 4116                           | Employee Pension       | 20,937      | 18,759      | 22,640          | 22,600      | 24,380               | 7.9%     |
| Personnel Services Total       |                        | 185,018     | 192,207     | 202,100         | 198,560     | 208,990              | 5.3%     |
| 42 Supplies                    |                        |             |             |                 |             |                      |          |
| 4203                           | Office Supplies        | 917         | 802         | 800             | 800         | 800                  | 0.0%     |
| 4208                           | Postage                | 167         | 316         | 250             | 200         | 300                  | 50.0%    |
| 4211                           | Periodicals & Supple.  | 15,764      | 18,466      | 16,900          | 17,000      | 17,000               | 0.0%     |
| Supplies Total                 |                        | 16,849      | 19,584      | 17,950          | 18,000      | 18,100               | 0.6%     |
| 43 Maintenance & Repairs       |                        |             |             |                 |             |                      |          |
| 4302                           | Office Equip. Repair   | 21          | 20          | 30              | -           | -                    | N/A      |
| Maintenance & Repairs Total    |                        | 21          | 20          | 30              | -           | -                    | N/A      |
| 44 Services                    |                        |             |             |                 |             |                      |          |
| 4401                           | Telephone              | 517         | 702         | 590             | 600         | 600                  | 0.0%     |
| 4403                           | Assoc. Dues/Subscript. | 985         | 1,010       | 990             | 1,000       | 1,000                | 0.0%     |
| 4405                           | Travel & Training      | 2,273       | 2,708       | 2,700           | 3,300       | 3,300                | 0.0%     |
| 4407                           | Court Costs            | -           | 178         | -               | 1,500       | 1,500                | 0.0%     |
| 4415                           | Special Services       | 37          | 90          | 60              | -           | -                    | N/A      |
| 4417                           | Printing and Reprod.   | 156         | 196         | 180             | 200         | 200                  | 0.0%     |
| 4419                           | Professional Services  | 10,542      | 21,059      | 22,000          | 10,000      | 14,000               | 40.0%    |
| 4438                           | Litigation             | 5,546       | -           | -               | 8,000       | 8,000                | 0.0%     |
| Services Total                 |                        | 20,056      | 25,944      | 26,520          | 24,600      | 28,600               | 16.3%    |
| Total Legal                    |                        | \$ 221,944  | \$ 237,754  | \$ 246,600      | \$ 241,160  | \$ 255,690           | 6.0%     |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Administration DIVISION: City Attorney

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION           | NARRATIVE JUSTIFICATION               | TOTAL COST |
|----------------|-------------------------------|---------------------------------------|------------|
| 4211           | Periodicals and Supplements   | West Law Pro On-line Services         | \$ 11,000  |
|                |                               | West Am Jur 2nd                       | 2,000      |
|                |                               | West Group KY Digest                  | 1,000      |
|                |                               | Baldwin's KY Revised Statutes         | 1,000      |
|                |                               | West Group Municipal Legal Forms      | 1,000      |
|                |                               | Other                                 | 1,000      |
|                |                               | Total                                 | \$ 17,000  |
| 4403           | Association Dues and Subscrip | Internal Municipal Lawyers            | \$ 630     |
|                |                               | Kentucky Bar Association              | 310        |
|                |                               | Henderson County Bar Association      | 30         |
|                |                               | Municipal Attorneys Association of KY | 30         |
|                |                               | Total                                 | \$ 1,000   |
| 4419           | Professional Services         | Paralegals                            | \$ 12,000  |
|                |                               | Court Reporter                        | 2,000      |
|                |                               | Total                                 | \$ 14,000  |
|                |                               |                                       |            |
|                |                               |                                       |            |
|                |                               |                                       |            |



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                 | Account Description    | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|--------------------------------|------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Department 10 - Administration |                        |             |             |                 |             |                      |          |
| Division 013 - City Clerk      |                        |             |             |                 |             |                      |          |
| 41 Personnel Services          |                        |             |             |                 |             |                      |          |
| 4101                           | Salaries - Supervision | \$ 48,855   | \$ 51,520   | \$ 52,550       | \$ 52,310   | \$ 53,900            | 3.0%     |
| 4106                           | FICA                   | 2,825       | 2,926       | 2,380           | 3,250       | 3,340                | 2.8%     |
| 4107                           | Medicare               | 661         | 684         | 700             | 760         | 780                  | 2.6%     |
| 4108                           | Life Insurance         | 72          | 65          | 60              | 80          | 80                   | 0.0%     |
| 4109                           | Health Insurance       | 11,640      | 12,480      | 14,230          | 12,300      | 14,400               | 17.1%    |
| 4110                           | Cancer Insurance       | 47          | 94          | 100             | 100         | 100                  | 0.0%     |
| 4111                           | Workers Compensation   | 161         | 135         | 100             | 110         | 100                  | -9.1%    |
| 4112                           | Employee Assist. Prgm  | 21          | 22          | 20              | 20          | 20                   | 0.0%     |
| 4115                           | Unemploy. Insurance    | 102         | 26          | 60              | 30          | 60                   | 100.0%   |
| 4116                           | Employee Pension       | 7,849       | 7,016       | 8,480           | 8,460       | 9,130                | 7.9%     |
| Personnel Services Total       |                        | 72,232      | 74,968      | 78,680          | 77,420      | 81,910               | 5.8%     |
| 42 Supplies                    |                        |             |             |                 |             |                      |          |
| 4203                           | Office Supplies        | 708         | 475         | 300             | 600         | 600                  | 0.0%     |
| 4208                           | Postage                | 200         | 157         | 160             | 300         | 300                  | 0.0%     |
| 4211                           | Periodicals & Supple.  | 42          | -           | -               | -           | -                    | N/A      |
| Supplies Total                 |                        | 950         | 632         | 460             | 900         | 900                  | 0.0%     |
| 43 Maintenance & Repairs       |                        |             |             |                 |             |                      |          |
| 4302                           | Office Equip. Repair   | 13          | 11          | 20              | -           | -                    | N/A      |
| Maintenance & Repairs Total    |                        | 13          | 11          | 20              | -           | -                    | N/A      |
| 44 Services                    |                        |             |             |                 |             |                      |          |
| 4401                           | Telephone              | 470         | 631         | 580             | 540         | 540                  | 0.0%     |
| 4403                           | Assoc. Dues/Subscript. | 234         | 45          | 250             | 250         | 250                  | 0.0%     |
| 4405                           | Travel & Training      | 197         | -           | -               | 300         | 300                  | 0.0%     |
| 4408                           | Legal Advertising      | 6,462       | 3,211       | 2,500           | 7,000       | 7,000                | 0.0%     |
| 4415                           | Special Services       | 11          | 27          | 80              | 50          | 50                   | 0.0%     |
| 4417                           | Printing and Reprod.   | 48          | 479         | 210             | 250         | 250                  | 0.0%     |
| 4418                           | Contractual Services   | -           | 3,468       | 1,250           | 1,500       | 1,500                | 0.0%     |
| 4419                           | Professional Services  | 3,715       | 5,674       | 1,200           | 3,000       | 3,000                | 0.0%     |
| Services Total                 |                        | 11,137      | 13,534      | 6,070           | 12,890      | 12,890               | 0.0%     |
| Total City Clerk               |                        | \$ 84,331   | \$ 89,145   | \$ 85,230       | \$ 91,210   | \$ 95,700            | 4.9%     |

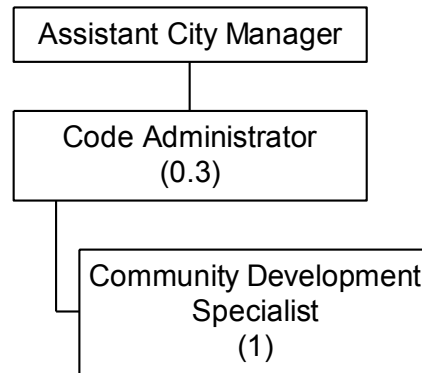


**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                 | Account Description    | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|--------------------------------|------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Department 10 - Administration |                        |             |             |                 |             |                      |          |
| Division 016 - Human Relations |                        |             |             |                 |             |                      |          |
| 41 Personnel Services          |                        |             |             |                 |             |                      |          |
| 4101                           | Salaries - Supervision | \$ 46,620   | \$ 49,182   | \$ 50,290       | \$ 50,170   | \$ 51,600            | 2.9%     |
| 4106                           | FICA                   | 2,744       | 2,881       | 2,940           | 3,110       | 3,200                | 2.9%     |
| 4107                           | Medicare               | 642         | 674         | 690             | 730         | 750                  | 2.7%     |
| 4108                           | Life Insurance         | 72          | 80          | 80              | 80          | 80                   | 0.0%     |
| 4109                           | Health Insurance       | 11,640      | 12,480      | 14,230          | 12,300      | 14,400               | 17.1%    |
| 4110                           | Cancer Insurance       | 47          | 94          | 100             | 100         | 100                  | 0.0%     |
| 4111                           | Workers Compensation   | 161         | 128         | 100             | 110         | 100                  | -9.1%    |
| 4112                           | Employee Assist. Prgm  | 21          | 22          | 20              | 20          | 20                   | 0.0%     |
| 4115                           | Unemploy. Insurance    | 102         | 26          | 60              | 30          | 50                   | 66.7%    |
| 4116                           | Employee Pension       | 7,499       | 6,698       | 8,130           | 8,110       | 8,740                | 7.8%     |
| Personnel Services Total       |                        | 69,548      | 72,265      | 76,640          | 74,760      | 79,040               | 5.7%     |
| 42 Supplies                    |                        |             |             |                 |             |                      |          |
| 4203                           | Office Supplies        | 83          | 192         | 120             | 300         | 300                  | 0.0%     |
| 4208                           | Postage                | 93          | 52          | 50              | 180         | 180                  | 0.0%     |
| 4209                           | Educational Supplies   | -           | -           | -               | 400         | 400                  | 0.0%     |
| 4211                           | Periodicals & Supple.  | 127         | 133         | 140             | 170         | 170                  | 0.0%     |
| Supplies Total                 |                        | 303         | 378         | 310             | 1,050       | 1,050                | 0.0%     |
| 43 Maintenance & Repairs       |                        |             |             |                 |             |                      |          |
| 4302                           | Office Equip. Repair   | 9           | 6           | 10              | 20          | 20                   | 0.0%     |
| Maintenance & Repairs Total    |                        | 9           | 6           | 10              | 20          | 20                   | 0.0%     |
| 44 Services                    |                        |             |             |                 |             |                      |          |
| 4401                           | Telephone              | 919         | 1,222       | 1,110           | 1,030       | 1,030                | 0.0%     |
| 4402                           | Medical Exams          | -           | -           | -               | 50          | 50                   | 0.0%     |
| 4403                           | Assoc. Dues/Subscript. | 42          | -           | -               | 400         | 400                  | 0.0%     |
| 4405                           | Travel & Training      | -           | -           | -               | 1,600       | 1,460                | -8.8%    |
| 4415                           | Special Services       | 162         | 12          | 20              | 500         | 500                  | 0.0%     |
| 4417                           | Printing and Reprod.   | 17          | 24          | 20              | 250         | 250                  | 0.0%     |
| Services Total                 |                        | 1,141       | 1,258       | 1,150           | 3,830       | 3,690                | -3.7%    |
| 46 Capital Outlay              |                        |             |             |                 |             |                      |          |
| 4607                           | Data Processing Equip. | 2,732       | -           | -               | -           | -                    | N/A      |
| Capital Outlay Total           |                        | 2,732       | -           | -               | -           | -                    | N/A      |
| Total Human Relations          |                        | \$ 73,733   | \$ 73,907   | \$ 78,110       | \$ 79,660   | \$ 83,800            | 5.2%     |



# ADMINISTRATION COMMUNITY DEVELOPMENT

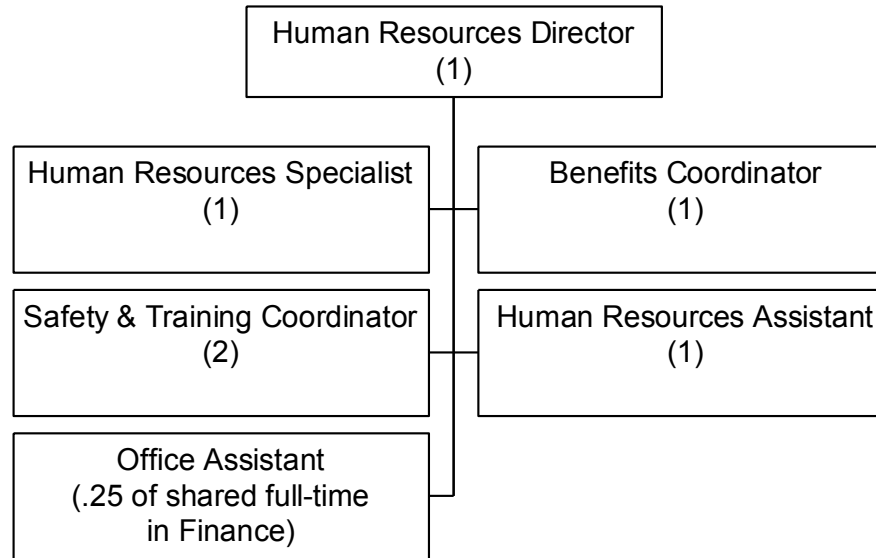


**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                       | Account Description    | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|--------------------------------------|------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Department 10 - Administration       |                        |             |             |                 |             |                      |          |
| Division 017 - Community Development |                        |             |             |                 |             |                      |          |
| 41 Personnel Services                |                        |             |             |                 |             |                      |          |
| 4101                                 | Salaries - Supervision | \$ 7,951    | \$ 19,057   | \$ 15,560       | \$ 19,420   | \$ 19,960            | 2.8%     |
| 4102                                 | Salaries - Clerical    | 42,503      | -           | -               | -           | -                    | N/A      |
| 4103                                 | Salaries - Operational | 199         | 43,615      | 44,390          | 44,270      | 45,580               | 3.0%     |
| 4104                                 | Salaries - Overtime    | 1,634       | 1,383       | 400             | 1,000       | 500                  | -50.0%   |
| 4106                                 | FICA                   | 3,056       | 3,672       | 3,690           | 3,980       | 4,070                | 2.3%     |
| 4107                                 | Medicare               | 715         | 859         | 860             | 930         | 950                  | 2.2%     |
| 4108                                 | Life Insurance         | 84          | 104         | 110             | 110         | 110                  | 0.0%     |
| 4109                                 | Health Insurance       | 13,677      | 16,224      | 18,500          | 15,990      | 18,720               | 17.1%    |
| 4110                                 | Cancer Insurance       | 63          | 123         | 130             | 130         | 130                  | 0.0%     |
| 4111                                 | Workers Compensation   | 623         | 807         | 670             | 750         | 470                  | -37.3%   |
| 4112                                 | Employee Assist. Prgm  | 23          | 29          | 30              | 30          | 30                   | 0.0%     |
| 4115                                 | Unemploy. Insurance    | 197         | 26          | 60              | 30          | 70                   | 133.3%   |
| 4116                                 | Employee Pension       | 7,906       | 8,723       | 10,390          | 10,340      | 10,910               | 5.5%     |
| 4118                                 | Retirement - Other     | 482         | -           | -               | -           | -                    | N/A      |
| Personnel Services Total             |                        | 79,112      | 94,622      | 94,790          | 96,980      | 101,500              | 4.7%     |
| 42 Supplies                          |                        |             |             |                 |             |                      |          |
| 4201                                 | Fuel                   | -           | -           | 300             | 500         | -                    | -100.0%  |
| 4203                                 | Office Supplies        | 804         | 845         | 350             | 700         | 700                  | 0.0%     |
| 4208                                 | Postage                | 387         | 555         | 600             | 600         | 600                  | 0.0%     |
| 4209                                 | Educational Supplies   | 240         | 1,207       | 800             | 800         | 800                  | 0.0%     |
| 4211                                 | Periodicals & Supple.  | 774         | -           | 800             | 800         | 800                  | 0.0%     |
| Supplies Total                       |                        | 2,205       | 2,608       | 2,850           | 3,400       | 2,900                | -14.7%   |
| 43 Maintenance & Repairs             |                        |             |             |                 |             |                      |          |
| 4301                                 | Vehicle Repair         | -           | -           | 250             | 500         | -                    | -100.0%  |
| 4302                                 | Office Equip. Repair   | 13          | 13          | 50              | 50          | 50                   | 0.0%     |
| Maintenance & Repairs Total          |                        | 13          | 13          | 300             | 550         | 50                   | -90.9%   |
| 44 Services                          |                        |             |             |                 |             |                      |          |
| 4401                                 | Telephone              | 913         | 644         | -               | -           | -                    | N/A      |
| 4403                                 | Assoc. Dues/Subscript. | 567         | 566         | 600             | 600         | 600                  | 0.0%     |
| 4405                                 | Travel & Training      | 2,491       | 708         | 1,200           | 4,000       | 4,000                | 0.0%     |
| 4415                                 | Special Services       | 32          | 110         | 3,040           | 200         | 200                  | 0.0%     |
| 4416                                 | Car Allowance          | 345         | -           | -               | -           | -                    | N/A      |
| 4417                                 | Printing and Reprod.   | 25          | 148         | 400             | 500         | 400                  | -20.0%   |
| Services Total                       |                        | 4,374       | 2,176       | 5,240           | 5,300       | 5,200                | -1.9%    |
| Total Community Development          |                        | \$ 85,705   | \$ 99,419   | \$ 103,180      | \$ 106,230  | \$ 109,650           | 3.2%     |



# HUMAN RESOURCES





**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

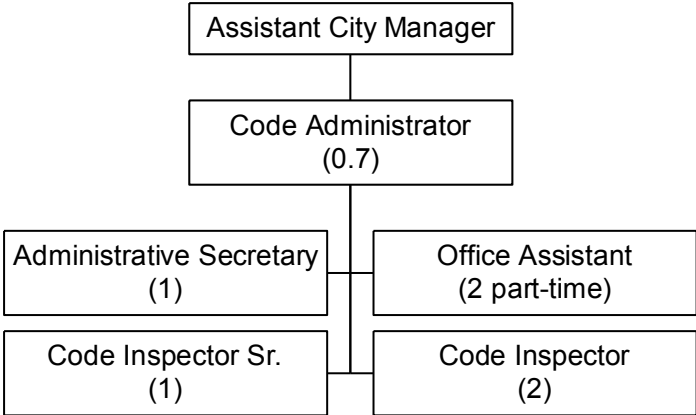
| Account Number                 | Account Description    | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|--------------------------------|------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Department 10 - Administration |                        |             |             |                 |             |                      |          |
| Division 124 - Human Resources |                        |             |             |                 |             |                      |          |
| 41 Personnel Services          |                        |             |             |                 |             |                      |          |
| 4101                           | Salaries - Supervision | \$ 63,010   | \$ 66,473   | \$ 67,920       | \$ 67,610   | \$ 69,430            | 2.7%     |
| 4102                           | Salaries - Clerical    | -           | 431         | 11,710          | 11,540      | 6,140                | -46.8%   |
| 4103                           | Salaries - Operational | 120,234     | 133,375     | 158,120         | 145,110     | 186,720              | 28.7%    |
| 4104                           | Salaries - Overtime    | 4,672       | 7,435       | 5,430           | 6,080       | 5,710                | -6.1%    |
| 4106                           | FICA                   | 10,836      | 11,794      | 13,820          | 14,280      | 16,620               | 16.4%    |
| 4107                           | Medicare               | 2,534       | 2,758       | 3,230           | 3,340       | 3,890                | 16.5%    |
| 4108                           | Life Insurance         | 306         | 375         | 510             | 410         | 510                  | 24.4%    |
| 4109                           | Health Insurance       | 50,440      | 57,200      | 80,210          | 61,500      | 90,000               | 46.3%    |
| 4110                           | Cancer Insurance       | 196         | 432         | 550             | 470         | 590                  | 25.5%    |
| 4111                           | Workers Compensation   | 714         | 572         | 430             | 480         | 480                  | 0.0%     |
| 4112                           | Employee Assist. Prgm  | 97          | 106         | 110             | 100         | 110                  | 10.0%    |
| 4115                           | Unemploy. Insurance    | 673         | 155         | 330             | 180         | 460                  | 155.6%   |
| 4116                           | Employee Pension       | 30,119      | 28,111      | 38,970          | 35,360      | 45,370               | 28.3%    |
| Personnel Services Total       |                        | 283,831     | 309,218     | 381,340         | 346,460     | 426,030              | 23.0%    |
| 42 Supplies                    |                        |             |             |                 |             |                      |          |
| 4203                           | Office Supplies        | 1,945       | 2,399       | 2,400           | 2,000       | 2,000                | 0.0%     |
| 4208                           | Postage                | 1,310       | 1,484       | 1,600           | 1,780       | 1,780                | 0.0%     |
| 4209                           | Educational Supplies   | 763         | -           | 500             | 600         | 600                  | 0.0%     |
| 4211                           | Periodicals & Supple.  | 20          | 505         | 370             | 350         | 370                  | 5.7%     |
| Supplies Total                 |                        | 4,038       | 4,387       | 4,870           | 4,730       | 4,750                | 0.4%     |
| 43 Maintenance & Repairs       |                        |             |             |                 |             |                      |          |
| 4302                           | Office Equip. Repair   | 314         | 104         | 120             | 100         | -                    | -100.0%  |
| Maintenance & Repairs Total    |                        | 314         | 104         | 120             | 100         | -                    | -100.0%  |
| 44 Services                    |                        |             |             |                 |             |                      |          |
| 4401                           | Telephone              | 2,816       | 3,426       | 3,300           | 3,300       | 3,300                | 0.0%     |
| 4402                           | Medical Exams          | 6,093       | 15,779      | 10,000          | 10,000      | 10,000               | 0.0%     |
| 4403                           | Assoc. Dues/Subscript. | 853         | 725         | 900             | 1,010       | 1,100                | 8.9%     |
| 4404                           | Multi-Depart. Training | -           | 5,166       | 5,000           | 5,900       | 8,100                | 37.3%    |
| 4405                           | Travel & Training      | 3,308       | 1,910       | 4,000           | 3,620       | 3,360                | -7.2%    |
| 4408                           | Legal Advertising      | 5,219       | 1,870       | 1,900           | 5,000       | 4,000                | -20.0%   |
| 4415                           | Special Services       | 1,951       | 3,749       | 3,800           | 4,400       | 4,400                | 0.0%     |
| 4417                           | Printing and Reprod.   | 1,922       | 1,272       | 1,300           | 1,500       | 1,500                | 0.0%     |
| 4418                           | Contractual Services   | 1,667       | 17          | -               | -           | -                    | N/A      |
| 4419                           | Professional Services  | 10,488      | -           | -               | -           | -                    | N/A      |
| Services Total                 |                        | 34,317      | 33,913      | 30,200          | 34,730      | 35,760               | 3.0%     |
| Total Human Resources          |                        | \$ 322,499  | \$ 347,623  | \$ 416,530      | \$ 386,020  | \$ 466,540           | 20.9%    |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Administration                      DIVISION: Human Resources

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION           | NARRATIVE JUSTIFICATION   | TOTAL COST |
|----------------|-------------------------------|---|------------|
| 4211           | Periodicals and Supplements   | KY Employment Law Letter  | \$ 370     |
| 4403           | Association Dues and Subscrip | Rotary Club   | \$ 750     |
|                |                               | Society for HR Professionals  | 160        |
|                |                               | Evansville Area HR Association  | 100        |
|                |                               | KY Public HR Association  | 100        |
|                |                               | Total   | \$ 1,110   |
| 4404           | Multi-Department Training     | Work Zone Safety - Technician Class and Supervisor Class<br>(training for Public Works, Gas, HWU, HMPL, Safety employees) | \$ 7,800   |
|                |                               | Henderson Chamber Training Consortium Membership  | 300        |
|                |                               | Total   | \$ 8,100   |
| 4415           | Special Services              | Wellness & Benefit Fair and Flu Shots   | \$ 2,500   |
|                |                               | City-wide Employee Recognition Program  | 1,000      |
|                |                               | Tuition Reimbursement - Educational Assistance (2 semesters)  | 900        |
|                |                               | Total   | \$ 4,400   |

**ADMINISTRATION  
CODE ENFORCEMENT**



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Department 10 - Administration  
Division 233 - Code Enforcement

41 Personnel Services

|                          |                        |           |           |           |           |           |        |
|--------------------------|------------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 4101                     | Salaries - Supervision | \$ 58,438 | \$ 44,467 | \$ 45,430 | \$ 45,320 | \$ 46,560 | 2.7%   |
| 4102                     | Salaries - Clerical    | 64,739    | 50,697    | 56,140    | 56,290    | 58,110    | 3.2%   |
| 4103                     | Salaries - Operational | 129,069   | 132,752   | 96,530    | 139,240   | 140,760   | 1.1%   |
| 4104                     | Salaries - Overtime    | 59        | 69        | 190       | 500       | 300       | -40.0% |
| 4106                     | FICA                   | 14,822    | 13,365    | 11,620    | 14,970    | 15,240    | 1.8%   |
| 4107                     | Medicare               | 3,467     | 3,126     | 2,720     | 3,500     | 3,570     | 2.0%   |
| 4108                     | Life Insurance         | 363       | 325       | 300       | 390       | 390       | 0.0%   |
| 4109                     | Health Insurance       | 57,521    | 44,096    | 38,420    | 57,810    | 67,680    | 17.1%  |
| 4110                     | Cancer Insurance       | 185       | 348       | 350       | 450       | 450       | 0.0%   |
| 4111                     | Workers Compensation   | 10,543    | 6,854     | 5,590     | 6,300     | 4,130     | -34.4% |
| 4112                     | Employee Assist. Prgm  | 124       | 137       | 100       | 120       | 90        | -25.0% |
| 4115                     | Unemploy. Insurance    | 394       | 104       | 220       | 120       | 250       | 108.3% |
| 4116                     | Employee Pension       | 38,940    | 28,046    | 28,320    | 35,240    | 37,520    | 6.5%   |
| 4118                     | Retirement - Other     | 482       | -         | -         | -         | -         | N/A    |
| Personnel Services Total |                        | 379,146   | 324,385   | 285,930   | 360,250   | 375,050   | 4.1%   |

42 Supplies

|                |                       |        |        |        |        |        |        |
|----------------|-----------------------|--------|--------|--------|--------|--------|--------|
| 4201           | Fuel                  | 3,571  | 2,910  | 2,370  | 3,300  | 2,760  | -16.4% |
| 4202           | Minor Tools           | 106    | 12     | 200    | 200    | 200    | 0.0%   |
| 4203           | Office Supplies       | 1,380  | 3,017  | 2,390  | 2,500  | 2,500  | 0.0%   |
| 4207           | Clothing Supplies     | 593    | 206    | 600    | 800    | 800    | 0.0%   |
| 4208           | Postage               | 4,554  | 5,441  | 5,500  | 6,000  | 6,000  | 0.0%   |
| 4209           | Educational Supplies  | 1,324  | -      | 400    | 400    | 400    | 0.0%   |
| 4210           | Photographic Supplies | 32     | -      | 300    | 300    | 300    | 0.0%   |
| 4211           | Periodicals & Supple. | 168    | -      | 400    | 400    | 400    | 0.0%   |
| Supplies Total |                       | 11,729 | 11,586 | 12,160 | 13,900 | 13,360 | -3.9%  |

43 Maintenance & Repairs

|                             |                      |       |       |       |       |       |      |
|-----------------------------|----------------------|-------|-------|-------|-------|-------|------|
| 4301                        | Vehicle Repair       | 443   | 618   | 1,500 | 1,500 | 1,500 | 0.0% |
| 4302                        | Office Equip. Repair | 801   | 1,100 | 750   | 750   | 750   | 0.0% |
| Maintenance & Repairs Total |                      | 1,244 | 1,718 | 2,250 | 2,250 | 2,250 | 0.0% |

44 Services

|                |                        |        |        |        |        |        |        |
|----------------|------------------------|--------|--------|--------|--------|--------|--------|
| 4401           | Telephone              | 2,782  | 2,676  | 2,700  | 2,600  | 2,700  | 3.8%   |
| 4403           | Assoc. Dues/Subscript. | 968    | 1,290  | 1,100  | 1,100  | 1,200  | 9.1%   |
| 4405           | Travel & Training      | 4,521  | 3,242  | 4,500  | 5,000  | 5,000  | 0.0%   |
| 4406           | Boards and Meetings    | 1,260  | 950    | 1,200  | 2,000  | 1,800  | -10.0% |
| 4408           | Legal Advertising      | 767    | 438    | 800    | 1,200  | 1,000  | -16.7% |
| 4415           | Special Services       | 540    | 259    | 500    | 500    | 500    | 0.0%   |
| 4417           | Printing and Reprod.   | 345    | -      | 1,200  | 1,500  | 2,430  | 62.0%  |
| 4418           | Contractual Services   | 1,552  | 1,382  | 16,500 | 17,500 | 17,500 | 0.0%   |
| 4419           | Professional Services  | 22,485 | 15,081 | -      | -      | 5,000  | N/A    |
| Services Total |                        | 35,220 | 25,319 | 28,500 | 31,400 | 37,130 | 18.2%  |

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

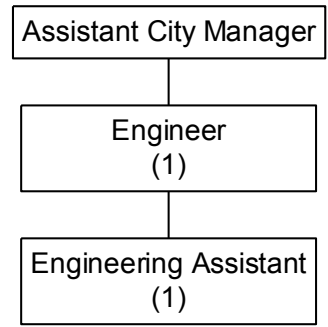
| Account Number                              | Account Description    | 2008 Actual       | 2009 Actual       | 2010 Projection   | 2010 Budget       | 2011 Proposed Budget | % Change    |
|---|------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|-------------|
| Division 233 - Code Enforcement (continued) |                        |                   |                   |                   |                   |                      |             |
| 46 Capital Outlay                           |                        |                   |                   |                   |                   |                      |             |
| 4601  | Motor Vehicles         | \$ -              | \$ 16,942         | \$ -              | \$ -              | \$ -                 | N/A         |
| 4607  | Data Processing Equip. | -                 | -                 | -                 | -                 | -                    | N/A         |
| Capital Outlay Total                        |                        | -                 | 16,942            | -                 | -                 | -                    | N/A         |
| Total Code Enforcement                      |                        | <u>\$ 427,340</u> | <u>\$ 379,951</u> | <u>\$ 328,840</u> | <u>\$ 407,800</u> | <u>\$ 427,790</u>    | <u>4.9%</u> |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Administration                      DIVISION: Code Enforcement

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION           | NARRATIVE JUSTIFICATION                                 | TOTAL COST |
|----------------|-------------------------------|---|------------|
| 4211           | Periodicals and Supplements   | Quinlan Publishing                                      | \$ 250     |
|                |                               | EDM Publishers  | 150        |
|                |                               | Total   | \$ 400     |
| 4403           | Association Dues and Subscrip | Audubon Area Home Builders                              | \$ 460     |
|                |                               | KY State Treasurer for building and electrical licenses | 350        |
|                |                               | CAAK  | 200        |
|                |                               | International Code Council, Inc.                        | 100        |
|                |                               | International Association Electrical Inspector          | 90         |
|                |                               | Total   | \$ 1,200   |
| 4415           | Special Services              | Filing Fees   | \$ 500     |
| 4418           | Contractual Services          | Demolition of abandoned houses                          | \$ 17,500  |
|                |                               |   |            |
|                |                               |   |            |
|                |                               |   |            |
|                |                               |   |            |
|                |                               |   |            |
|                |                               |   |            |

# ADMINISTRATION ENGINEERING



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                      | Account Description    | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|-------------------------------------|------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Department 10 - Administration      |                        |             |             |                 |             |                      |          |
| Division 377 - Engineering          |                        |             |             |                 |             |                      |          |
| <b>41 Personnel Services</b>        |                        |             |             |                 |             |                      |          |
| 4101                                | Salaries - Supervision | \$ 1,512    | \$ -        | \$ -            | \$ -        | \$ -                 | N/A      |
| 4102                                | Salaries - Clerical    | 1,297       | -           | -               | -           | -                    | N/A      |
| 4103                                | Salaries - Operational | 92,376      | 96,845      | 98,670          | 98,420      | 101,260              | 2.9%     |
| 4106                                | FICA                   | 5,547       | 5,569       | 5,620           | 6,110       | 6,280                | 2.8%     |
| 4107                                | Medicare               | 1,297       | 1,302       | 1,320           | 1,430       | 1,470                | 2.8%     |
| 4108                                | Life Insurance         | 146         | 161         | 170             | 170         | 170                  | 0.0%     |
| 4109                                | Health Insurance       | 24,347      | 24,960      | 28,460          | 24,600      | 28,800               | 17.1%    |
| 4110                                | Cancer Insurance       | 97          | 188         | 190             | 190         | 190                  | 0.0%     |
| 4111                                | Workers Compensation   | 5,257       | 3,565       | 2,920           | 3,290       | 1,950                | -40.7%   |
| 4112                                | Employee Assist. Prgm  | 43          | 44          | 40              | 40          | 40                   | 0.0%     |
| 4115                                | Unemploy. Insurance    | 122         | 43          | 90              | 50          | 100                  | 100.0%   |
| 4116                                | Employee Pension       | 15,051      | 13,188      | 15,950          | 15,910      | 17,150               | 7.8%     |
| 4118                                | Retirement - Other     | 241         | -           | -               | -           | -                    | N/A      |
| Personnel Services Total            |                        | 147,332     | 145,866     | 153,430         | 150,210     | 157,410              | 4.8%     |
| <b>42 Supplies</b>                  |                        |             |             |                 |             |                      |          |
| 4201                                | Fuel                   | 896         | 988         | 1,100           | 900         | 1,170                | 30.0%    |
| 4202                                | Minor Tools            | 43          | 26          | 50              | 50          | 50                   | 0.0%     |
| 4203                                | Office Supplies        | 796         | 1,146       | 1,580           | 1,580       | 1,400                | -11.4%   |
| 4207                                | Clothing Supplies      | 85          | 125         | 100             | 100         | 100                  | 0.0%     |
| 4208                                | Postage                | 112         | 34          | 100             | 100         | 100                  | 0.0%     |
| 4209                                | Educational Supplies   | -           | -           | 200             | -           | 100                  | N/A      |
| Supplies Total                      |                        | 1,931       | 2,320       | 3,130           | 2,730       | 2,920                | 7.0%     |
| <b>43 Maintenance &amp; Repairs</b> |                        |             |             |                 |             |                      |          |
| 4301                                | Vehicle Repair         | 684         | 993         | 420             | 200         | 200                  | 0.0%     |
| 4302                                | Office Equip. Repair   | 15          | 4           | 4,500           | 4,500       | 4,300                | -4.4%    |
| 4324                                | Canoe Creek Maint.     | 6,309       | 153         | -               | -           | -                    | N/A      |
| Maintenance & Repairs Total         |                        | 7,008       | 1,150       | 4,920           | 4,700       | 4,500                | -4.3%    |
| <b>44 Services</b>                  |                        |             |             |                 |             |                      |          |
| 4401                                | Telephone              | 1,423       | 1,940       | 2,040           | 2,040       | 2,040                | 0.0%     |
| 4403                                | Assoc. Dues/Subscript. | 477         | 467         | 2,740           | 2,740       | 500                  | -81.8%   |
| 4405                                | Travel & Training      | 494         | 16          | 2,000           | 3,850       | 3,850                | 0.0%     |
| 4415                                | Special Services       | 10,261      | 2,124       | 500             | 500         | 500                  | 0.0%     |
| 4416                                | Car Allowance          | 173         | -           | -               | -           | -                    | N/A      |
| 4417                                | Printing and Reprod.   | 13          | 24          | 40              | 50          | 50                   | 0.0%     |
| 4418                                | Contractual Services   | 3,652       | -           | 1,500           | 4,000       | 4,000                | 0.0%     |
| Services Total                      |                        | 16,493      | 4,572       | 8,820           | 13,180      | 10,940               | -17.0%   |
| <b>46 Capital Outlay</b>            |                        |             |             |                 |             |                      |          |
| 4607                                | Data Processing Equip. | 1,576       | 18,195      | -               | -           | -                    | N/A      |
| Capital Outlay Total                |                        | 1,576       | 18,195      | -               | -           | -                    | N/A      |
| Total Engineering                   |                        | \$ 174,340  | \$ 172,102  | \$ 170,300      | \$ 170,820  | \$ 175,770           | 2.9%     |



**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Administration

DIVISION: Engineering

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION                   | NARRATIVE JUSTIFICATION                           | TOTAL COST |
|----------------|---------------------------------------|---|------------|
| 4203           | Office Supplies                       | Drawing File Hangers SAFCO 42"                    | \$ 250     |
|                |                                       | Digital Camera                                    | 150        |
|                |                                       | Printer Cartridges & Supplies                     | 1,000      |
|                |                                       | Total   | \$ 1,400   |
| 4302           | Office Equipment Repair & Maintenance | Annual Software Upgrade - AutoCAD Civil 3D/Raster | \$ 1,400   |
|                |                                       | Installation by Advanced Solutions                | 600        |
|                |                                       | GPS Annual Warranty - TSC2 Logger & Receiver      | 1,800      |
|                |                                       | GPS High Accuracy Upgrade                         | 500        |
|                |                                       | Total   | \$ 4,300   |
| 4403           | Association Dues and Subscriptions    | American Society of Civil Engineers               | \$ 250     |
|                |                                       | National Society of Professional Engineers        | 250        |
|                |                                       | Total   | \$ 500     |
| 4415           | Special Services                      | Filing Fees                                       | \$ 500     |
| 4418           | Contractual Services                  | Lime - Hoge and Zion Road Properties              | \$ 4,000   |

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                   | Account Description    | 2008 Actual  | 2009 Actual  | 2010 Projection | 2010 Budget  | 2011 Proposed Budget | % Change |
|----------------------------------|------------------------|--------------|--------------|-----------------|--------------|----------------------|----------|
| Department 90 - Non-Departmental |                        |              |              |                 |              |                      |          |
| Division 298 - Non-Departmental  |                        |              |              |                 |              |                      |          |
| 44 Services - Outside Agencies   |                        |              |              |                 |              |                      |          |
| 4467                             | Meals on Wheels Prog.  | \$ 10,500    | \$ 10,500    | \$ 10,500       | \$ 10,500    | \$ 10,500            | 0.0%     |
| 4469                             | Riverview School       | 5,000        | 5,000        | 5,000           | 5,000        | 5,000                | 0.0%     |
| 4472                             | Hend. Arts Alliance    | 7,000        | 7,000        | 7,000           | 7,000        | 7,000                | 0.0%     |
| 4474                             | Involvement Inc        | 4,000        | 4,000        | 4,000           | 4,000        | 4,000                | 0.0%     |
| 4479                             | Downtown Hend. Project | 42,500       | 45,500       | 44,000          | 44,000       | 44,000               | 0.0%     |
| 4482                             | Humane Society Hend.   | 110,000      | 110,000      | 110,000         | 110,000      | 110,000              | 0.0%     |
| 4483                             | Hend. Rescue Squad     | 4,500        | 8,250        | 4,500           | 4,500        | 4,500                | 0.0%     |
| 4497                             | Imagination Library    | 2,700        | 2,700        | 2,700           | 2,700        | 2,700                | 0.0%     |
| Services Total                   |                        | 186,200      | 192,950      | 187,700         | 187,700      | 187,700              | 0.0%     |
| 44 Services - Quasi Agencies     |                        |              |              |                 |              |                      |          |
| 4456                             | Planning Commission    | 203,714      | 185,599      | 210,000         | 219,330      | 227,050              | 3.5%     |
| 4457                             | Ambulance Service      | 207,195      | 234,881      | 343,950         | 318,360      | 263,460              | -17.2%   |
| 4461                             | Henderson Tourism      | 33,700       | 33,700       | 33,700          | 33,700       | 33,700               | 0.0%     |
| 4484                             | Disaster & Emerg. Ser  | 127          | 28,898       | 27,870          | 27,870       | 23,800               | -14.6%   |
| 4485                             | Hend City/Co Air Board | 99,836       | 71,086       | 86,750          | 99,110       | 93,360               | -5.8%    |
| 4491                             | NW KY Forward          | 27,000       | 32,000       | 38,000          | 38,000       | 38,000               | 0.0%     |
| 4498                             | GIS                    | 112,914      | 175,295      | 110,000         | 119,610      | 183,630              | 53.5%    |
| Services Total                   |                        | 684,487      | 761,460      | 850,270         | 855,980      | 863,000              | 0.8%     |
| 45 Sundry Charges                |                        |              |              |                 |              |                      |          |
| 4501                             | Insurance Expense      | 382,189      | 385,307      | 403,000         | 400,000      | 388,000              | -3.0%    |
| Sundry Charge Total              |                        | 382,189      | 385,307      | 403,000         | 400,000      | 388,000              | -3.0%    |
| 47 Transfers                     |                        |              |              |                 |              |                      |          |
| 4711                             | Reserve for Conting.   | 196,300      | 39,297       | 55,000          | 77,360       | 44,600               | -42.3%   |
| Transfers Total                  |                        | 196,300      | 39,297       | 55,000          | 77,360       | 44,600               | -42.3%   |
| Total Non-departmental           |                        | \$ 1,449,176 | \$ 1,379,014 | \$ 1,495,970    | \$ 1,521,040 | \$ 1,483,300         | -2.5%    |

**CITY OF HENDERSON, KY**  
**HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET**  
**FOR FISCAL YEAR 2010 - 2011**

| Account Number      | Account Description       | 2008 Actual       | 2009 Actual       | 2010 Projection | 2010 Budget     | 2011 Proposed Budget | % Change      |
|---------------------|---------------------------|-------------------|-------------------|-----------------|-----------------|----------------------|---------------|
| <b>REVENUE</b>      |                           |                   |                   |                 |                 |                      |               |
| 37 Other Revenue    |                           |                   |                   |                 |                 |                      |               |
| 3700                | Interest Income           | \$ 6,191          | \$ 3,354          | \$ 1,500        | \$ 3,000        | \$ 1,200             | -60.0%        |
| Other Revenue Total |                           | 6,191             | 3,354             | 1,500           | 3,000           | 1,200                | -60.0%        |
| 38 Transfer         |                           |                   |                   |                 |                 |                      |               |
| 3855                | Transfer from Health Ins. | 385,905           | 175,000           | -               | -               | -                    | N/A           |
| Transfer Total      |                           | 385,905           | 175,000           | -               | -               | -                    | N/A           |
| HRA REVENUE TOTAL   |                           | <u>\$ 392,096</u> | <u>\$ 178,354</u> | <u>\$ 1,500</u> | <u>\$ 3,000</u> | <u>\$ 1,200</u>      | <u>-60.0%</u> |

**EXPENSE**

Department 90 - Non-Departmental

45 Sundry Charges

|                      |            |                  |                   |                   |                   |                   |               |
|----------------------|------------|------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| 4546                 | HRA Claims | \$ 98,710        | \$ 100,792        | \$ 140,000        | \$ 170,000        | \$ 150,000        | -11.8%        |
| Sundry Charges Total |            | 98,710           | 100,792           | 140,000           | 170,000           | 150,000           | -11.8%        |
| HRA EXPENSE TOTAL    |            | <u>\$ 98,710</u> | <u>\$ 100,792</u> | <u>\$ 140,000</u> | <u>\$ 170,000</u> | <u>\$ 150,000</u> | <u>-11.8%</u> |
| HRA NET              |            | <u>293,386</u>   | <u>77,562</u>     | <u>(138,500)</u>  | <u>(167,000)</u>  | <u>(148,800)</u>  |               |

**CITY OF HENDERSON, KY**  
**HEALTH INSURANCE FUND BUDGET**  
**FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

**REVENUE**

37 Other Revenue

|                     |                         |           |           |           |           |           |        |
|---------------------|-------------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 3700                | Interest Income         | \$ 12,175 | \$ 3,817  | \$ 1,000  | \$ 1,510  | \$ 600    | -60.3% |
| 3778                | Premiums - 911          | 119,698   | 132,496   | 165,700   | 187,580   | 219,600   | 17.1%  |
| 3779                | Premiums - Landfill     | 43,650    | 46,800    | -         | -         | -         | N/A    |
| 3780                | Premiums - Plan./GIS    | 23,280    | 12,480    | 13,700    | 12,300    | 14,400    | 17.1%  |
| 3781                | Premiums - Water        | 895,310   | 957,840   | 1,066,700 | 948,480   | 1,252,800 | 32.1%  |
| 3782                | Premiums - Power        | 575,210   | 532,480   | 545,000   | 499,200   | 590,400   | 18.3%  |
| 3783                | Premiums - Trans. Stat. | 8,730     | 1,560     | -         | -         | -         | N/A    |
| 3784                | Premiums - San. Coll.   | 155,200   | 182,520   | 245,900   | 218,330   | 255,600   | 17.1%  |
| 3785                | Premiums - Cemetery     | 46,560    | 49,920    | 54,800    | 49,200    | 57,600    | 17.1%  |
| 3786                | Premiums - General      | 2,473,112 | 2,624,194 | 2,956,100 | 2,810,570 | 3,319,200 | 18.1%  |
| 3787                | Premiums - Gas          | 299,730   | 322,400   | 362,600   | 332,100   | 396,000   | 19.2%  |
| 3788                | Premiums - HART         | 126,100   | 143,520   | 190,000   | 172,200   | 201,600   | 17.1%  |
| 3789                | Premiums - PWI          | 133,860   | 130,000   | 145,200   | 144,530   | 169,200   | 17.1%  |
| 3795                | Employee Reimburse+1    | -         | -         | 11,000    | -         | 37,000    | N/A    |
| 3796                | Employee Reimb+Fam.     | -         | -         | 20,800    | -         | 86,000    | N/A    |
| Other Revenue Total |                         | 4,912,615 | 5,140,027 | 5,778,500 | 5,376,000 | 6,600,000 | 22.8%  |

|                           |              |              |              |              |              |       |
|---------------------------|--------------|--------------|--------------|--------------|--------------|-------|
| HEALTH INS. TOTAL REVENUE | \$ 4,912,615 | \$ 5,140,027 | \$ 5,778,500 | \$ 5,376,000 | \$ 6,600,000 | 22.8% |
|---------------------------|--------------|--------------|--------------|--------------|--------------|-------|

**EXPENSE**

Insurance Expense

|                 |                     |            |            |            |           |            |       |
|-----------------|---------------------|------------|------------|------------|-----------|------------|-------|
| 4545            | Plan Administration | \$ 421,294 | \$ 432,355 | \$ 415,000 | 467,000   | \$ 424,000 | -9.2% |
| 4501            | Claims Expense      | 4,617,270  | 4,285,935  | 5,440,000  | 5,783,000 | 6,176,000  | 6.8%  |
| Insurance Total |                     | 5,038,564  | 4,718,290  | 5,855,000  | 6,250,000 | 6,600,000  | 5.6%  |

47 Transfers

|                 |                  |         |         |   |   |   |     |
|-----------------|------------------|---------|---------|---|---|---|-----|
| 4704            | Transfers to HRA | 385,905 | 175,000 | - | - | - | N/A |
| Transfers Total |                  | 385,905 | 175,000 | - | - | - | N/A |

|                           |              |              |              |              |              |      |
|---------------------------|--------------|--------------|--------------|--------------|--------------|------|
| HEALTH INS. EXPENSE TOTAL | \$ 5,424,470 | \$ 4,893,290 | \$ 5,855,000 | \$ 6,250,000 | \$ 6,600,000 | 5.6% |
|---------------------------|--------------|--------------|--------------|--------------|--------------|------|

|                      |              |            |             |              |      |  |
|----------------------|--------------|------------|-------------|--------------|------|--|
| HEALTH INSURANCE NET | \$ (511,854) | \$ 246,737 | \$ (76,500) | \$ (874,000) | \$ - |  |
|----------------------|--------------|------------|-------------|--------------|------|--|

**CITY OF HENDERSON, KY  
CONSTRUCTION FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                    | Account Description     | 2008 Actual           | 2009 Actual           | 2010 Projection   | 2010 Budget         | 2011 Proposed Budget | % Change     |
|-----------------------------------|-------------------------|-----------------------|-----------------------|-------------------|---------------------|----------------------|--------------|
| <b>REVENUE</b>                    |                         |                       |                       |                   |                     |                      |              |
| 37 Other Revenue                  |                         |                       |                       |                   |                     |                      |              |
| 3700                              | Interest Income         | \$ 3,730              | \$ 193                | \$ -              | \$ 1,000            | \$ -                 | -100.0%      |
| 3753                              | Federal Grant           | 179,498               | -                     | 500,000           | 8,000,000           | 7,500,000            | -6.3%        |
| 3777                              | Bond or Loan Proceeds   | -                     | -                     | -                 | -                   | -                    | N/A          |
| Other Revenue Total               |                         | 183,228               | 193                   | 500,000           | 8,001,000           | 7,500,000            | -6.3%        |
| 38 Transfer                       |                         |                       |                       |                   |                     |                      |              |
| 3851                              | Transfer from General   | 91,816                | -                     | -                 | -                   | -                    | N/A          |
| Transfer Total                    |                         | 91,816                | -                     | -                 | -                   | -                    | N/A          |
| <b>CONSTRUCTION REVENUE TOTAL</b> |                         | <b>\$ 275,044</b>     | <b>\$ 193</b>         | <b>\$ 500,000</b> | <b>\$ 8,001,000</b> | <b>\$ 7,500,000</b>  | <b>-6.3%</b> |
| <b>EXPENSE</b>                    |                         |                       |                       |                   |                     |                      |              |
| 45 Sundry Charge                  |                         |                       |                       |                   |                     |                      |              |
| 4507                              | Loan Issuance Cost      | \$ -                  | \$ 35,552             | \$ -              | \$ -                | \$ -                 | N/A          |
| Sundry Charge Total               |                         | -                     | 35,552                | -                 | -                   | -                    | N/A          |
| 46 Capital Outlay                 |                         |                       |                       |                   |                     |                      |              |
| 4612                              | Street                  | 128,217               | -                     | -                 | -                   | -                    | N/A          |
| 4617                              | Buildings               | 50,516                | 341,470               | 48,000            | -                   | -                    | N/A          |
| 4626                              | Land Acquisition        | 819,779               | 458,400               | 2,000             | -                   | -                    | N/A          |
| 4647                              | Fire Station            | 145,173               | -                     | -                 | -                   | -                    | N/A          |
| 4650                              | Riverfront Improvements | 180,078               | 333,940               | 450,000           | 8,000,000           | 7,500,000            | -6.3%        |
| Capital Outlay Total              |                         | 1,323,764             | 1,133,810             | 500,000           | 8,000,000           | 7,500,000            | -6.3%        |
| <b>CONSTRUCTION EXPENSE TOTAL</b> |                         | <b>\$ 1,323,764</b>   | <b>\$ 1,169,362</b>   | <b>\$ 500,000</b> | <b>\$ 8,000,000</b> | <b>\$ 7,500,000</b>  | <b>-6.3%</b> |
| <b>CONSTRUCTION NET</b>           |                         | <b>\$ (1,048,720)</b> | <b>\$ (1,169,169)</b> | <b>\$ -</b>       | <b>\$ 1,000</b>     | <b>\$ -</b>          |              |

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Construction Fund

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

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

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

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

| <b>COSTS</b>                     |                     |
|----------------------------------|---------------------|
| <b>BASIC COSTS</b>               | \$ 7,500,000        |
| <b>CONSTRUCTION/INSTALLATION</b> | _____               |
| <b>PROFESSIONAL SERVICES</b>     | _____               |
| <b>(TRADE-IN)</b>                | _____               |
| <b>OTHER</b>                     | _____               |
| <b>TOTAL</b>                     | <b>\$ 7,500,000</b> |

**CITY OF HENDERSON, KY  
CANOE CREEK FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                   | Account Description   | 2008 Actual       | 2009 Actual      | 2010 Projection  | 2010 Budget     | 2011 Proposed Budget | % Change      |
|----------------------------------|-----------------------|-------------------|------------------|------------------|-----------------|----------------------|---------------|
| <b>REVENUE</b>                   |                       |                   |                  |                  |                 |                      |               |
| 37 Other Revenue                 |                       |                   |                  |                  |                 |                      |               |
| 3700                             | Interest Income       | \$ 12,752         | \$ 2,966         | \$ 700           | \$ 2,000        | \$ 500               | -75.0%        |
| 3764                             | County Contribution   | -                 | 34,621           | 8,440            | -               | -                    | N/A           |
| 3797                             | Water Contribution    | -                 | 32,420           | 860              | -               | -                    | N/A           |
| Other Revenue Total              |                       | 12,752            | 70,007           | 10,000           | 2,000           | 500                  | -75.0%        |
| 38 Transfer Miscellaneous        |                       |                   |                  |                  |                 |                      |               |
| 3851                             | Transfer from General | 100,000           | -                | -                | -               | -                    | N/A           |
| Transfers Miscellaneous Total    |                       | 100,000           | -                | -                | -               | -                    | N/A           |
| <b>CANOE CREEK REVENUE TOTAL</b> |                       | <b>\$ 112,752</b> | <b>\$ 70,007</b> | <b>\$ 10,000</b> | <b>\$ 2,000</b> | <b>\$ 500</b>        | <b>-75.0%</b> |

**EXPENSE**

|                                  |                       |                   |                     |                    |                     |                     |              |
|----------------------------------|-----------------------|-------------------|---------------------|--------------------|---------------------|---------------------|--------------|
| 43 Maintenance & Repairs         |                       |                   |                     |                    |                     |                     |              |
| 4324                             | Canoe Creek Maint..   | \$ -              | \$ 70,992           | \$ 26,230          | \$ 125,000          | \$ 112,500          | -10.0%       |
| 4419                             | Professional Services | -                 | 114,391             | 8,260              | 74,400              | 67,500              | -9.3%        |
| Maintenance & Repairs Total      |                       | -                 | 185,384             | 34,490             | 199,400             | 180,000             | -9.7%        |
| <b>CANOE CREEK EXPENSE TOTAL</b> |                       | <b>\$ -</b>       | <b>\$ 185,384</b>   | <b>\$ 34,490</b>   | <b>\$ 199,400</b>   | <b>\$ 180,000</b>   | <b>-9.7%</b> |
| <b>CANOE CREEK NET</b>           |                       | <b>\$ 112,752</b> | <b>\$ (115,377)</b> | <b>\$ (24,490)</b> | <b>\$ (197,400)</b> | <b>\$ (179,500)</b> |              |

**CITY OF HENDERSON, KY  
FLOOD MITIGATION FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number              | Account Description   | 2008 Actual        | 2009 Actual       | 2010 Projection   | 2010 Budget         | 2011 Proposed Budget | % Change      |
|-----------------------------|-----------------------|--------------------|-------------------|-------------------|---------------------|----------------------|---------------|
| <b>REVENUE</b>              |                       |                    |                   |                   |                     |                      |               |
| 37 Other Revenue            |                       |                    |                   |                   |                     |                      |               |
| 3700                        | Interest Income       | \$ 249             | \$ 105            | \$ -              | \$ -                | \$ -                 | N/A           |
| 3754                        | State Grant           | 240,545            | 644,672           | 310,000           | 1,350,000           | 1,050,000            | -22.2%        |
| 3764                        | County Contribution   | -                  | 70,817            | 22,000            | 100,000             | 78,000               | -22.0%        |
| 3798                        | City Contribution     | -                  | 70,817            | 22,000            | 100,000             | 78,000               | -22.0%        |
| Other Revenue Total         |                       | 240,794            | 786,411           | 354,000           | 1,550,000           | 1,206,000            | -22.2%        |
| FLOOD MITIGATION REVENUE    |                       | <u>\$ 240,794</u>  | <u>\$ 786,411</u> | <u>\$ 354,000</u> | <u>\$ 1,550,000</u> | <u>\$ 1,206,000</u>  | <u>-22.2%</u> |
| <b>EXPENSE</b>              |                       |                    |                   |                   |                     |                      |               |
| 43 Maintenance & Repairs    |                       |                    |                   |                   |                     |                      |               |
| 4324                        | Canoe Creek Maint..   | \$ 250,951         | \$ 643,397        | \$ 240,000        | \$ 1,390,000        | \$ 1,150,000         | -17.3%        |
| 4419                        | Professional Services | 87,938             | 88,623            | 104,000           | 160,000             | 56,000               | -65.0%        |
| 4556                        | EDA Grant             | -                  | -                 | 10,000            | -                   | -                    | N/A           |
| Maintenance & Repairs Total |                       | 338,889            | 732,020           | 354,000           | 1,550,000           | 1,206,000            | -22.2%        |
| FLOOD MITIGATION EXPENSE    |                       | <u>\$ 338,889</u>  | <u>\$ 732,020</u> | <u>\$ 354,000</u> | <u>\$ 1,550,000</u> | <u>\$ 1,206,000</u>  | <u>-22.2%</u> |
| FLOOD MITIGATION NET        |                       | <u>\$ (98,095)</u> | <u>\$ 54,391</u>  | <u>\$ -</u>       | <u>\$ -</u>         | <u>\$ -</u>          | <u>-</u>      |



**CITY OF HENDERSON, KY**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET**  
**FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

**REVENUE**

37 Other Revenue

|                     |              |            |            |            |            |            |       |
|---------------------|--------------|------------|------------|------------|------------|------------|-------|
| 3760                | CDBG Revenue | \$ 247,420 | \$ 177,632 | \$ 209,870 | \$ 411,000 | \$ 494,000 | 20.2% |
| Other Revenue Total |              | 247,420    | 177,632    | 209,870    | 411,000    | 494,000    | 20.2% |

|                    |  |                   |                   |                   |                   |                   |              |
|--------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| CDBG REVENUE TOTAL |  | <u>\$ 247,420</u> | <u>\$ 177,632</u> | <u>\$ 209,870</u> | <u>\$ 411,000</u> | <u>\$ 494,000</u> | <u>20.2%</u> |
|--------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|

**EXPENSE**

Department 10 - Administration  
Division 017 - Community Development

47 Transfers

|                 |                     |           |      |      |      |      |     |
|-----------------|---------------------|-----------|------|------|------|------|-----|
| 4703            | Transfer to General | \$ 85,810 | \$ - | \$ - | \$ - | \$ - | N/A |
| Transfers Total |                     | 85,810    | -    | -    | -    | -    | N/A |

48 Community Development

|                             |                      |         |         |         |         |         |        |
|-----------------------------|----------------------|---------|---------|---------|---------|---------|--------|
| 4830                        | Relocation           | -       | -       | 100     | 3,000   | 1,500   | -50.0% |
| 4840                        | Rehabilitation -CDBG | 58,873  | 89,692  | 120,770 | 206,700 | 284,910 | 37.8%  |
| 4860                        | Grant Administration | 311     | 50,251  | 50,860  | 50,250  | 55,010  | 9.5%   |
| 4890                        | Public Facilities    | 142,160 | -       | -       | 113,360 | 111,320 | -1.8%  |
| 4894                        | Public Services      | 5,000   | 37,689  | 38,140  | 37,690  | 41,260  | 9.5%   |
| Community Development Total |                      | 206,344 | 177,632 | 209,870 | 411,000 | 494,000 | 20.2%  |

|                    |  |                   |                   |                   |                   |                   |              |
|--------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| CDBG EXPENSE TOTAL |  | <u>\$ 292,154</u> | <u>\$ 177,632</u> | <u>\$ 209,870</u> | <u>\$ 411,000</u> | <u>\$ 494,000</u> | <u>20.2%</u> |
|--------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|

|          |  |                    |             |             |             |             |          |
|----------|--|--------------------|-------------|-------------|-------------|-------------|----------|
| CDBG NET |  | <u>\$ (44,734)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> |
|----------|--|--------------------|-------------|-------------|-------------|-------------|----------|

**CITY OF HENDERSON, KY  
HOME GRANT FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                  | Account Description   | 2008 Actual       | 2009 Actual | 2010 Projection   | 2010 Budget       | 2011 Proposed Budget | % Change      |
|---------------------------------|-----------------------|-------------------|-------------|-------------------|-------------------|----------------------|---------------|
| <b>REVENUE</b>                  |                       |                   |             |                   |                   |                      |               |
| 37 Other Revenue                |                       |                   |             |                   |                   |                      |               |
| 3766                            | HOME Program          | \$ 108,012        | \$ -        | \$ 198,000        | \$ 264,000        | \$ 66,000            | -75.0%        |
| Other Revenue Total             |                       | 108,012           | -           | 198,000           | 264,000           | 66,000               | -75.0%        |
| 38 Transfer Miscellaneous       |                       |                   |             |                   |                   |                      |               |
| 3851                            | Transfer from General | -                 | -           | -                 | -                 | -                    | N/A           |
| Transfers Miscellaneous Total   |                       | -                 | -           | -                 | -                 | -                    | N/A           |
| <b>HOME GRANT REVENUE TOTAL</b> |                       | <b>\$ 108,012</b> | <b>\$ -</b> | <b>\$ 198,000</b> | <b>\$ 264,000</b> | <b>\$ 66,000</b>     | <b>-75.0%</b> |

**EXPENSE**

Department 10 - Administration  
Division 017 - Community

47 Transfers

|                 |                     |           |      |      |      |      |     |
|-----------------|---------------------|-----------|------|------|------|------|-----|
| 4703            | Transfer to General | \$ 48,000 | \$ - | \$ - | \$ - | \$ - | N/A |
| Transfers Total |                     | 48,000    | -    | -    | -    | -    | N/A |

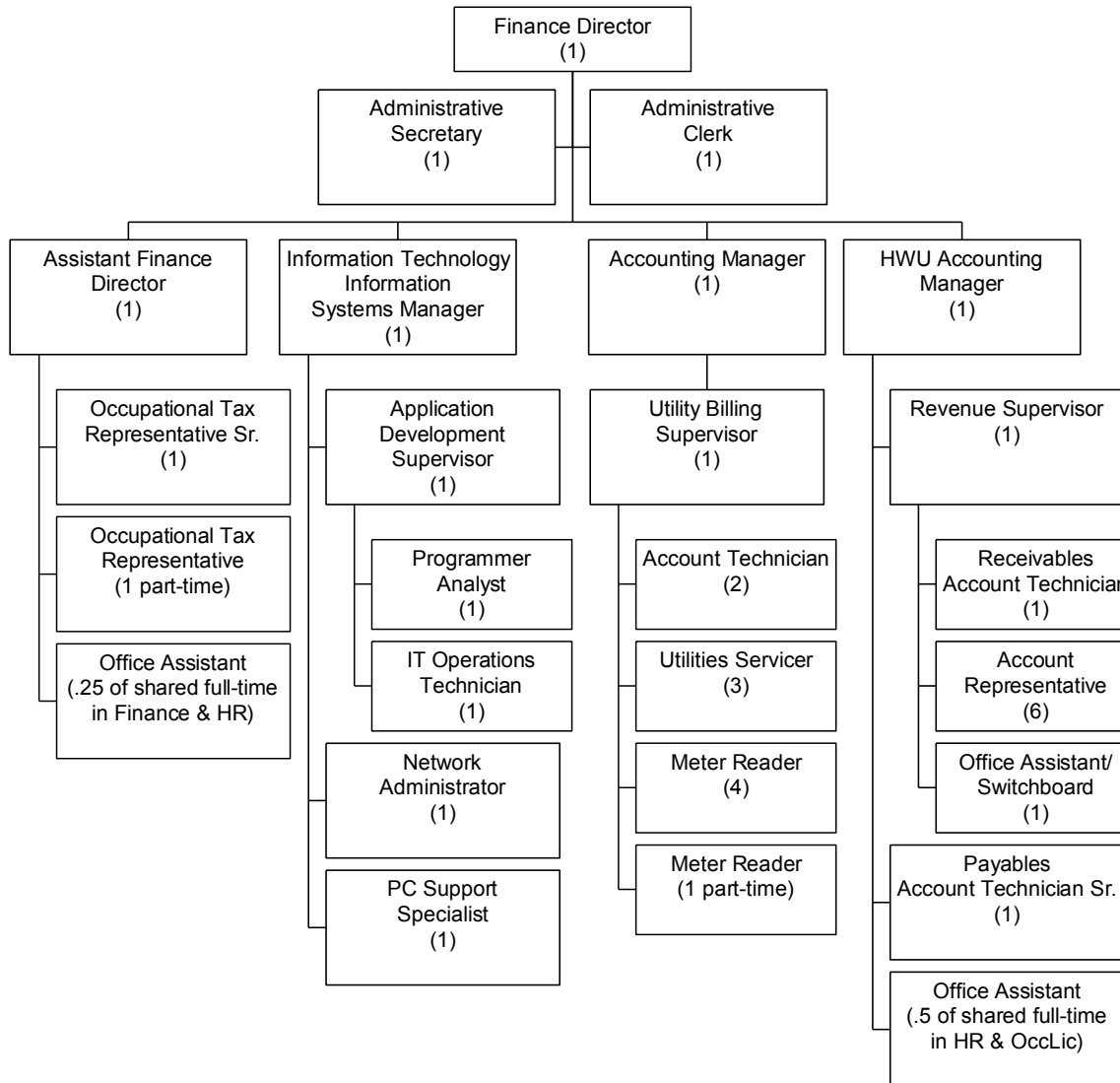
48 Community Development

|                             |                         |        |   |         |         |        |        |
|-----------------------------|-------------------------|--------|---|---------|---------|--------|--------|
| 4863                        | Construction Costs      | 60,012 | - | 180,000 | 240,000 | 60,000 | -75.0% |
| 4865                        | Administration          | -      | - | 18,000  | 24,000  | 6,000  | -75.0% |
| 4897                        | Exterior Rehabilitation | -      | - | -       | -       | -      | N/A    |
| Community Development Total |                         | 60,012 | - | 198,000 | 264,000 | 66,000 | -75.0% |

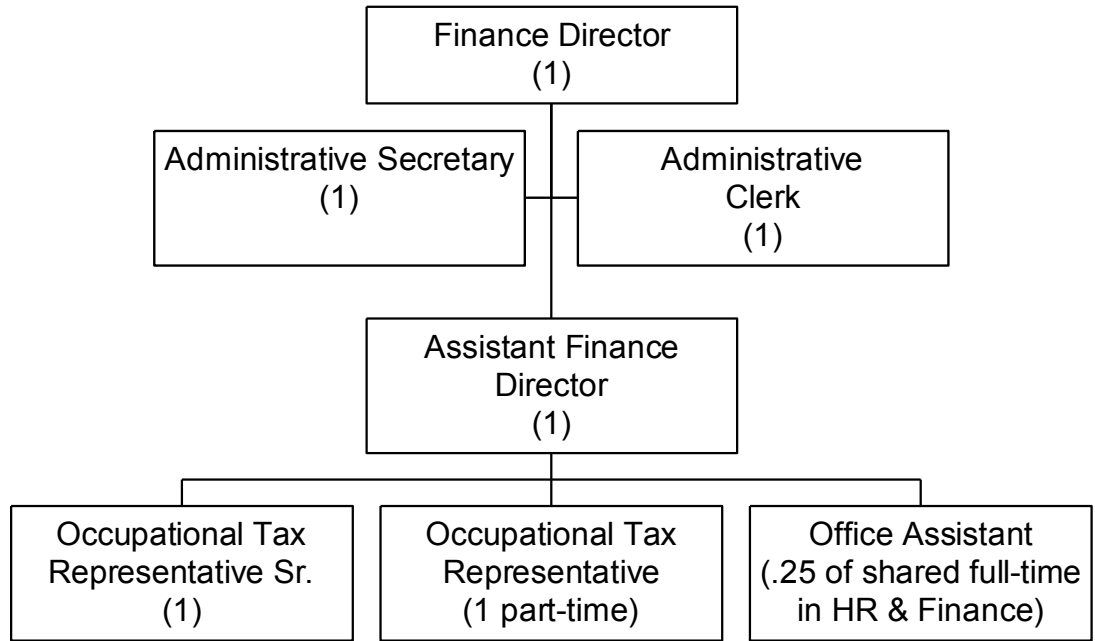
|                                 |  |                   |             |                   |                   |                  |               |
|---------------------------------|--|-------------------|-------------|-------------------|-------------------|------------------|---------------|
| <b>HOME GRANT EXPENSE TOTAL</b> |  | <b>\$ 108,012</b> | <b>\$ -</b> | <b>\$ 198,000</b> | <b>\$ 264,000</b> | <b>\$ 66,000</b> | <b>-75.0%</b> |
|---------------------------------|--|-------------------|-------------|-------------------|-------------------|------------------|---------------|

|                 |  |             |             |             |             |             |          |
|-----------------|--|-------------|-------------|-------------|-------------|-------------|----------|
| <b>HOME NET</b> |  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>-</b> |
|-----------------|--|-------------|-------------|-------------|-------------|-------------|----------|

# FINANCE DEPARTMENT



# FINANCE DEPARTMENT ADMINISTRATION



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Department 15 - Finance  
Division 121 - Finance Administration

41 Personnel Services

|                          |                        |            |            |            |            |            |        |
|--------------------------|------------------------|------------|------------|------------|------------|------------|--------|
| 4101                     | Salaries - Supervision | \$ 228,947 | \$ 145,157 | \$ 148,020 | \$ 148,160 | \$ 152,190 | 2.7%   |
| 4102                     | Salaries - Clerical    | 227,546    | 110,909    | 117,550    | 110,610    | 127,400    | 15.2%  |
| 4103                     | Salaries - Operational | 37,656     | 56         | -          | -          | -          | N/A    |
| 4104                     | Salaries - Overtime    | 35,320     | 23,873     | 22,420     | 38,190     | 25,450     | -33.4% |
| 4106                     | FICA                   | 30,564     | 16,469     | 16,810     | 18,410     | 18,910     | 2.7%   |
| 4107                     | Medicare               | 7,148      | 3,852      | 3,930      | 4,310      | 4,430      | 2.8%   |
| 4108                     | Life Insurance         | 888        | 402        | 440        | 410        | 470        | 14.6%  |
| 4109                     | Health Insurance       | 151,320    | 62,400     | 78,260     | 61,500     | 82,800     | 34.6%  |
| 4110                     | Cancer Insurance       | 550        | 471        | 510        | 470        | 550        | 17.0%  |
| 4111                     | Workers Compensation   | 2,010      | 706        | 980        | 1,100      | 540        | -50.9% |
| 4112                     | Employee Assist. Prgm  | 270        | 120        | 100        | 90         | 110        | 22.2%  |
| 4115                     | Unemploy. Insurance    | 530        | 121        | 260        | 150        | 310        | 106.7% |
| 4116                     | Employee Pension       | 84,340     | 37,186     | 46,480     | 47,330     | 51,640     | 9.1%   |
| Personnel Services Total |                        | 807,089    | 401,721    | 435,760    | 430,730    | 464,800    | 7.9%   |

42 Supplies

|                |                       |        |        |        |        |        |        |
|----------------|-----------------------|--------|--------|--------|--------|--------|--------|
| 4201           | Fuel                  | 1,177  | 1,117  | 1,110  | 1,100  | 1,310  | 19.1%  |
| 4203           | Office Supplies       | 15,494 | 5,196  | 4,800  | 8,600  | 4,500  | -47.7% |
| 4207           | Clothing Supplies     | 22     | 32     | -      | -      | -      | N/A    |
| 4208           | Postage               | 13,789 | 9,985  | 7,000  | 8,910  | 8,900  | -0.1%  |
| 4209           | Educational Supplies  | 67     | -      | -      | -      | -      | N/A    |
| 4211           | Periodicals & Supple. | 540    | 235    | 220    | 450    | 450    | 0.0%   |
| Supplies Total |                       | 31,090 | 16,566 | 13,130 | 19,060 | 15,160 | -20.5% |

43 Maintenance & Repairs

|                             |                      |       |       |       |       |       |        |
|-----------------------------|----------------------|-------|-------|-------|-------|-------|--------|
| 4301                        | Vehicle Repair       | 218   | 1,950 | 1,400 | 550   | 900   | 63.6%  |
| 4302                        | Office Equip. Repair | 2,060 | 751   | 600   | 1,150 | 1,000 | -13.0% |
| Maintenance & Repairs Total |                      | 2,278 | 2,702 | 2,000 | 1,700 | 1,900 | 11.8%  |

44 Services

|                |                         |        |        |        |        |        |         |
|----------------|-------------------------|--------|--------|--------|--------|--------|---------|
| 4401           | Telephone               | 7,509  | 7,177  | 5,100  | 4,900  | 5,200  | 6.1%    |
| 4403           | Assoc. Dues/Subscript.  | 600    | 405    | 480    | 470    | 470    | 0.0%    |
| 4405           | Travel & Training       | 1,956  | 2,232  | 3,100  | 4,500  | 3,500  | -22.2%  |
| 4408           | Legal Advertising       | 2,830  | 2,704  | 600    | 3,000  | -      | -100.0% |
| 4415           | Special Services        | 5,720  | 1,980  | 80     | 2,000  | 500    | -75.0%  |
| 4417           | Printing and Reprod.    | 4,010  | 3,512  | 4,000  | 4,350  | 4,100  | -5.7%   |
| 4419           | Professional Services   | 40,550 | -      | -      | -      | 500    | N/A     |
| 4441           | Bank Fees               | 192    | -      | -      | -      | -      | N/A     |
| 4442           | Trust Fees              | -      | 234    | 1,360  | 200    | 1,400  | 600.0%  |
| 4443           | Charge Card Expense     | 1,397  | -      | -      | -      | -      | N/A     |
| 4443-01        | Charge Card - Utilities | 1,400  | -      | -      | -      | -      | N/A     |
| 4522           | Audit Expense           | 22,462 | 27,817 | 21,650 | 23,870 | 23,870 | 0.0%    |
| Services Total |                         | 88,626 | 46,060 | 36,370 | 43,290 | 39,540 | -8.7%   |

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                                 | Account Description    | 2008 Actual       | 2009 Actual       | 2010 Projection   | 2010 Budget       | 2011 Proposed Budget | % Change    |
|--|------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|-------------|
| Division 121 - Finance Administration (cont'd) |                        |                   |                   |                   |                   |                      |             |
| 46 Capital Outlay                              |                        |                   |                   |                   |                   |                      |             |
| 4607   | Data Processing Equip. | \$ -              | \$ -              | \$ 1,130          | \$ -              | \$ -                 | N/A         |
| Capital Outlay TOTAL                           |                        | -                 | -                 | 1,130             | -                 | -                    | N/A         |
| Total Finance Administration                   |                        | <u>\$ 929,083</u> | <u>\$ 467,049</u> | <u>\$ 488,390</u> | <u>\$ 494,780</u> | <u>\$ 521,400</u>    | <u>5.4%</u> |

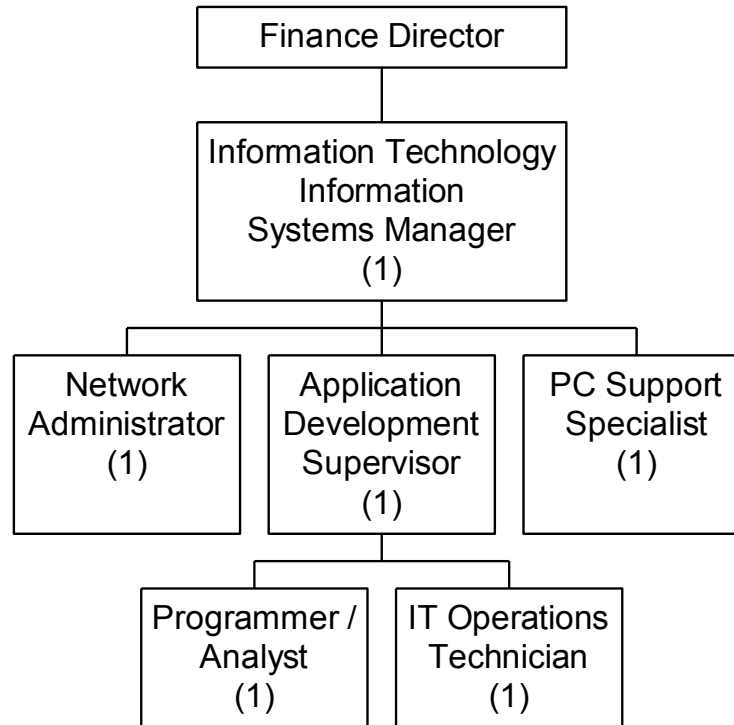
**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Finance

DIVISION: Finance Administration

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION                | NARRATIVE JUSTIFICATION   | TOTAL COST |
|----------------|------------------------------------|---|------------|
| 4208           | Postage                            | Mailing of 4,080 Quarterly Payroll Forms Per Year at 44 Cents Each      | \$ 1,800   |
|                |                                    | Mailing of 3,000 Licenses Per Year at 44 Cents Each                     | 1,320      |
|                |                                    | Mailing of 850 Bid Packets Per Year at 1.42 Each                        | 1,240      |
|                |                                    | Mailing of 3,200 Net Profit Forms Per Year at 36 Cents Each             | 1,150      |
|                |                                    | Mailing of 2,500 Late Notices for Payroll Tax Per Year at 44 Cents Each | 1,100      |
|                |                                    | Mailing of 2,400 Monthly Payroll Forms Per Year at 44 Cents Each        | 1,060      |
|                |                                    | Mailing of 1,200 Miscellaneous Tax Items at 44 Cents Each               | 530        |
|                |                                    | Mailing of 950 Misc. Finance Admin. Per Year at 44 Cents Each           | 410        |
|                |                                    | Mailing of 650 Pension Checks and Notices Per Year at 44 Cents Each     | 290        |
|                |                                    | Total   | \$ 8,900   |
| 4211           | Periodicals and Supplements        | Reference Books   | \$ 250     |
|                |                                    | Governmental Accounting Standards Board Subscription                    | 200        |
|                |                                    | Total   | \$ 450     |
| 4403           | Association Dues and Subscriptions | Governmental Finance Officers Association                               | \$ 235     |
|                |                                    | Kentucky Occupational Tax Organization                                  | 150        |
|                |                                    | Kentucky Governmental Finance Officers Association                      | 50         |
|                |                                    | Sam's Club  | 35         |
|                |                                    | Total   | \$ 470     |
| 4417           | Printing                           | Print and Insert Year-end Net Profit Tax Forms by Contractor            | \$ 2,560   |
|                |                                    | Print Licenses  | 310        |
|                |                                    | Budget Covers and Dividers  | 650        |
|                |                                    | Print and Insert Year-end Quarterly Payroll Tax Forms by Contractor     | 330        |
|                |                                    | Copier  | 250        |
|                |                                    | Total   | \$ 4,100   |

# FINANCE DEPARTMENT INFORMATION TECHNOLOGY





**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                        | Account Description    | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|---------------------------------------|------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Department 15 - Finance               |                        |             |             |                 |             |                      |          |
| Division 122 - Information Technology |                        |             |             |                 |             |                      |          |
| 41 Personnel Services                 |                        |             |             |                 |             |                      |          |
| 4101                                  | Salaries - Supervision | \$ 62,918   | \$ 66,459   | \$ 68,250       | \$ 68,070   | \$ 118,460           | 74.0%    |
| 4102                                  | Salaries - Clerical    | 33,267      | 35,077      | 37,770          | 35,610      | 40,910               | 14.9%    |
| 4103                                  | Salaries - Operational | 160,378     | 168,785     | 145,700         | 172,650     | 138,780              | -19.6%   |
| 4104                                  | Salaries - Overtime    | 2,794       | 1,508       | 3,030           | 3,090       | 3,300                | 6.8%     |
| 4106                                  | FICA                   | 14,968      | 15,681      | 14,650          | 17,330      | 18,720               | 8.0%     |
| 4107                                  | Medicare               | 3,501       | 3,667       | 3,430           | 4,050       | 4,380                | 8.1%     |
| 4108                                  | Life Insurance         | 432         | 482         | 420             | 490         | 490                  | 0.0%     |
| 4109                                  | Health Insurance       | 69,840      | 74,880      | 75,250          | 73,800      | 86,400               | 17.1%    |
| 4110                                  | Cancer Insurance       | 283         | 565         | 490             | 570         | 570                  | 0.0%     |
| 4111                                  | Workers Compensation   | 925         | 693         | 530             | 590         | 540                  | -8.5%    |
| 4112                                  | Employee Assist. Prgm  | 126         | 132         | 100             | 110         | 110                  | 0.0%     |
| 4115                                  | Unemploy. Insurance    | 320         | 112         | 240             | 140         | 310                  | 121.4%   |
| 4116                                  | Employee Pension       | 41,655      | 37,020      | 41,010          | 45,160      | 51,110               | 13.2%    |
| Personnel Services Total              |                        | 391,406     | 405,062     | 390,870         | 421,660     | 464,080              | 10.1%    |
| 42 Supplies                           |                        |             |             |                 |             |                      |          |
| 4203                                  | Office Supplies        | 1,696       | 1,891       | 2,200           | 2,800       | 2,800                | 0.0%     |
| 4208                                  | Postage                | 27          | 29          | 40              | 100         | 100                  | 0.0%     |
| 4209                                  | Educational Supplies   | 2,516       | 4,126       | 4,600           | 5,000       | 5,000                | 0.0%     |
| 4211                                  | Periodicals & Supple.  | 446         | 408         | 600             | 660         | 680                  | 3.0%     |
| Supplies Total                        |                        | 4,685       | 6,454       | 7,440           | 8,560       | 8,580                | 0.2%     |
| 43 Maintenance & Repairs              |                        |             |             |                 |             |                      |          |
| 4302                                  | Office Equip. Repair   | 68,280      | 69,600      | 70,400          | 80,810      | 80,730               | -0.1%    |
| Maintenance & Repairs Total           |                        | 68,280      | 69,600      | 70,400          | 80,810      | 80,730               | -0.1%    |
| 44 Services                           |                        |             |             |                 |             |                      |          |
| 4401                                  | Telephone              | 2,031       | 2,061       | 1,800           | 2,500       | 2,500                | 0.0%     |
| 4403                                  | Assoc. Dues/Subscript. | 125         | -           | 160             | 160         | 160                  | 0.0%     |
| 4405                                  | Travel & Training      | 3,788       | -           | 3,700           | 5,720       | 5,720                | 0.0%     |
| 4415                                  | Special Services       | 64          | 127         | 110             | 100         | 110                  | 10.0%    |
| 4417                                  | Printing and Reprod.   | 18          | 23          | 50              | 80          | 80                   | 0.0%     |
| 4418                                  | Contractual Services   | 600         | 275         | 2,500           | 5,000       | 5,000                | 0.0%     |
| 4419                                  | Professional Services  | 13,366      | 8,874       | 10,010          | 12,600      | 12,200               | -3.2%    |
| 4440                                  | Web Services           | 12,074      | 12,296      | 11,400          | 12,240      | 10,800               | -11.8%   |
| Services Total                        |                        | 32,066      | 23,655      | 29,730          | 38,400      | 36,570               | -4.8%    |
| 46 Capital Outlay                     |                        |             |             |                 |             |                      |          |
| 4607                                  | Data Processing Equip. | 67,821      | 39,878      | 100,500         | 100,500     | 66,000               | -34.3%   |
| Capital Outlay Total                  |                        | 67,821      | 39,878      | 100,500         | 100,500     | 66,000               | -34.3%   |
| Total Information Technology          |                        | \$ 564,258  | \$ 544,650  | \$ 598,940      | \$ 649,930  | \$ 655,960           | 0.9%     |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Finance DIVISION: Information Technology

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION         | NARRATIVE JUSTIFICATION                         | TOTAL COST |
|----------------|-----------------------------|---|------------|
| 4209           | Educational Supplies        | Microsoft Developers Network Subscription       | \$ 2,500   |
|                |                             | PC Training Courses                             | 2,000      |
|                |                             | Computer Books                                  | 500        |
|                |                             | Total   | \$ 5,000   |
| 4211           | Periodicals and Supplements | iSeries News Magazine                           | \$ 170     |
|                |                             | Web Designer                                    | 160        |
|                |                             | PC Plus Magazine                                | 160        |
|                |                             | Association for Computing Machinery             | 100        |
|                |                             | Windows 200x Server Information and Reference   | 90         |
|                |                             | Total   | \$ 680     |
| 4302           | Office Equipment and Repair | LOGOS Maintenance                               | \$ 48,030  |
|                |                             | IBM Maintenance, Model 500 and Printers         | 5,200      |
|                |                             | McAfee Anti-Virus Renewal                       | 3,500      |
|                |                             | Server Rack                                     | 3,200      |
|                |                             | Software for Application Development Supervisor | 3,100      |
|                |                             | Wavecrest CyBlock Log Analyzer                  | 1,900      |
|                |                             | Burster Maintenance                             | 1,800      |
|                |                             | Abstract Maintenance                            | 1,300      |
|                |                             | Firewall Maintenance                            | 1,200      |
|                |                             | Symantec Backup Exec Software                   | 900        |
|                |                             | Mailfoundry Maintenance                         | 700        |
|                |                             | KVM Switch upgrade                              | 700        |
|                |                             | SpoolFlex Maintenance                           | 600        |
|                |                             | DBU/Dameware Maintenance                        | 600        |
|                |                             | Other Hardware                                  | 5,000      |
| Other Software | 3,000                       |   |            |
| Total          | \$ 80,730                   |   |            |
| 4418           | Contractual Services        | New World Software Modifications                | \$ 5,000   |
| 4419           | Professional Services       | Business Recovery                               | \$ 9,200   |
|                |                             | Network/Internet Consulting                     | 3,000      |
|                |                             | Total   | \$ 12,200  |
| 4440           | Web Services                | HMPL Fiber Charges                              | \$ 7,200   |
|                |                             | HMPL High Speed Internet                        | 3,000      |
|                |                             | Web Site/E-mail ISP                             | 600        |
|                |                             | Total   | \$ 10,800  |

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Finance

DIVISION: Information Technology

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
47 personal computers and 33 monitors for all departments. Current computers are outdated and slow. They will not be able to effectively run new software. 17 of these computers will be used in the Police Department which represents nearly 1/2 of the total computers in this department.

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

| <b>COSTS</b>                     |                  |
|----------------------------------|------------------|
| <b>BASIC COSTS</b>               | \$ 56,000        |
| <b>CONSTRUCTION/INSTALLATION</b> | _____            |
| <b>PROFESSIONAL SERVICES</b>     | _____            |
| <b>(TRADE-IN)</b>                | _____            |
| <b>OTHER</b>                     | _____            |
| <b>TOTAL</b>                     | <b>\$ 56,000</b> |

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Finance

DIVISION: Information Technology

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

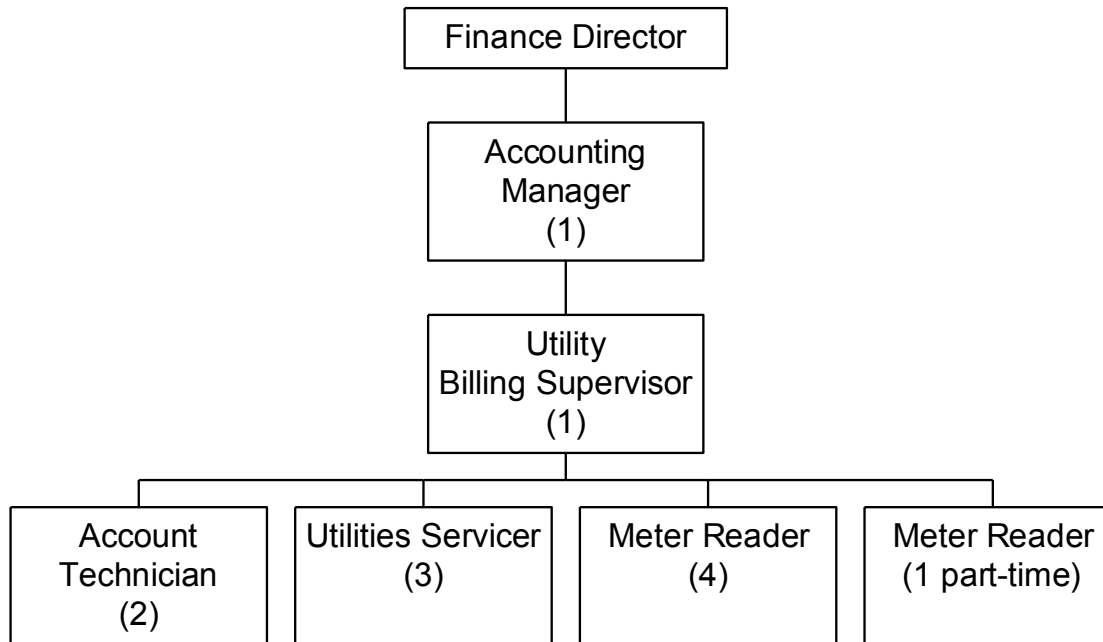
BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Network server and tape drive - these will replace older units. The newer units will be faster, more efficient and more reliable.

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

| <b>COSTS</b>                          |                             |
|---------------------------------------|-----------------------------|
| <b>BASIC COSTS</b>                    | \$ <u>10,000</u>            |
| <b>CONSTRUCTION/<br/>INSTALLATION</b> | <u>                    </u> |
| <b>PROFESSIONAL<br/>SERVICES</b>      | <u>                    </u> |
| <b>(TRADE-IN)</b>                     | <u>                    </u> |
| <b>OTHER</b>                          | <u>                    </u> |
| <b>TOTAL</b>                          | <b>\$ 10,000</b>            |

# FINANCE DEPARTMENT ACCOUNTING



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Department 15 - Finance  
Division 123 - Accounting

41 Personnel Services

|                          |                        |           |            |            |            |            |        |
|--------------------------|------------------------|-----------|------------|------------|------------|------------|--------|
| 4101                     | Salaries - Supervision | \$ 41,345 | \$ 140,912 | \$ 142,960 | \$ 141,660 | \$ 106,440 | -24.9% |
| 4102                     | Salaries - Clerical    | 150,786   | 293,819    | 300,910    | 299,810    | 62,890     | -79.0% |
| 4103                     | Salaries - Operational | 185,680   | 220,382    | 234,460    | 241,590    | 203,460    | -15.8% |
| 4104                     | Salaries - Overtime    | 11,918    | 31,532     | 15,430     | 9,380      | 12,670     | 35.1%  |
| 4105                     | Salaries - Other       | -         | -          | -          | 2,780      | 2,800      | 0.7%   |
| 4106                     | FICA                   | 22,371    | 39,053     | 39,550     | 43,100     | 24,080     | -44.1% |
| 4107                     | Medicare               | 5,232     | 9,133      | 9,250      | 10,080     | 5,630      | -44.1% |
| 4108                     | Life Insurance         | 984       | 1,614      | 1,640      | 1,700      | 890        | -47.6% |
| 4109                     | Health Insurance       | 151,320   | 253,760    | 294,370    | 258,300    | 158,400    | -38.7% |
| 4110                     | Cancer Insurance       | 675       | 1,892      | 1,900      | 1,980      | 1,040      | -47.5% |
| 4111                     | Workers Compensation   | 11,026    | 8,731      | 5,010      | 5,640      | 5,100      | -9.6%  |
| 4112                     | Employee Assist. Prgm  | 281       | 454        | 370        | 380        | 200        | -47.4% |
| 4115                     | Unemploy. Insurance    | 367       | 285        | 600        | 340        | 390        | 14.7%  |
| 4116                     | Employee Pension       | 62,353    | 93,279     | 111,690    | 110,380    | 65,260     | -40.9% |
| Personnel Services Total |                        | 644,338   | 1,094,845  | 1,158,140  | 1,127,120  | 649,250    | -42.4% |

42 Supplies

|                |                      |        |         |         |         |         |        |
|----------------|----------------------|--------|---------|---------|---------|---------|--------|
| 4201           | Fuel                 | 11,684 | 9,085   | 9,090   | 12,000  | 10,650  | -11.3% |
| 4202           | Minor Tools          | 742    | 192     | 600     | 800     | 800     | 0.0%   |
| 4203           | Office Supplies      | 2,866  | 7,616   | 10,000  | 8,000   | 4,000   | -50.0% |
| 4207           | Clothing Supplies    | 1,956  | 1,187   | 2,400   | 2,400   | 3,000   | 25.0%  |
| 4208           | Postage              | 69,462 | 82,595  | 87,000  | 87,990  | 85,000  | -3.4%  |
| 4209           | Educational Supplies |        | 311     | 340     | 330     | 360     | 9.1%   |
| 4230           | Over/Short Account   | 344    | 459     | -       | -       | -       | N/A    |
| Supplies Total |                      | 87,054 | 101,445 | 109,430 | 111,520 | 103,810 | -6.9%  |

43 Maintenance & Repairs

|                             |                        |        |        |       |       |        |        |
|-----------------------------|------------------------|--------|--------|-------|-------|--------|--------|
| 4301                        | Vehicle Repair         | 7,498  | 2,272  | 2,900 | 3,000 | 3,500  | 16.7%  |
| 4302                        | Office Equip. Repair   | 4,592  | 3,680  | 6,000 | 3,100 | 7,000  | 125.8% |
| 4304                        | Other Equipment Repair | 140    | 7,518  | 1,000 | 2,900 | 4,000  | 37.9%  |
| Maintenance & Repairs Total |                        | 12,230 | 13,471 | 9,900 | 9,000 | 14,500 | 61.1%  |

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                        | Account Description     | 2008 Actual | 2009 Actual  | 2010 Projection | 2010 Budget  | 2011 Proposed Budget | % Change |
|---------------------------------------|-------------------------|-------------|--------------|-----------------|--------------|----------------------|----------|
| Division 123 - Accounting (continued) |                         |             |              |                 |              |                      |          |
| 44 Services                           |                         |             |              |                 |              |                      |          |
| 4401                                  | Telephone               | \$ 2,793    | \$ 5,481     | \$ 6,520        | \$ 5,900     | \$ 3,000             | -49.2%   |
| 4402                                  | Medical Exams           | 199         | 232          | 300             | 300          | 150                  | -50.0%   |
| 4403                                  | Assoc. Dues/Subscript.  | -           | 100          | -               | 200          | 200                  | 0.0%     |
| 4405                                  | Travel & Training       | 388         | 485          | -               | 600          | 500                  | -16.7%   |
| 4408                                  | Legal Advertising       | -           | 439          | 190             | 200          | 200                  | 0.0%     |
| 4414                                  | Clothing / Cleaning     | 650         | 750          | 750             | 800          | 800                  | 0.0%     |
| 4415                                  | Special Services        | 663         | 4,508        | 3,650           | 3,700        | 500                  | -86.5%   |
| 4417                                  | Printing and Reprod.    | 12,696      | 16,196       | 16,500          | 16,780       | 17,520               | 4.4%     |
| 4418                                  | Contractual Services    | 20,448      | 32,991       | 19,500          | 20,160       | 20,520               | 1.8%     |
| 4419                                  | Professional Services   | -           | 40,550       | 40,580          | 41,500       | 1,500                | -96.4%   |
| 4441                                  | Bank Fees               | -           | 179          | 200             | 200          | -                    | -100.0%  |
| 4443                                  | Charge Card Expense     | -           | 227          | 450             | 300          | -                    | -100.0%  |
| 4443-01                               | Charge Card - Utilities | -           | 2,794        | 4,500           | 2,500        | -                    | -100.0%  |
| Services Total                        |                         | 37,836      | 104,931      | 93,140          | 93,140       | 44,890               | -51.8%   |
| 46 Capital Outlay                     |                         |             |              |                 |              |                      |          |
| 4601                                  | Motor Vehicles          | 10,615      | 12,260       | -               | -            | 18,000               | N/A      |
| 4608                                  | Instrument/Apparatus    | 26,845      | -            | -               | -            | -                    | N/A      |
| Capital Outlay Total                  |                         | 37,460      | 12,260       | -               | -            | 18,000               | N/A      |
| Total Accounting                      |                         | \$ 818,918  | \$ 1,326,952 | \$ 1,370,610    | \$ 1,340,780 | \$ 830,450           | -38.1%   |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Finance DIVISION: Accounting

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION           | NARRATIVE JUSTIFICATION  | TOTAL COST |
|----------------|-------------------------------|--|------------|
| 4208           | Postage                       | Mailing of 170,000 Utility Statements per year at 38 cents each      | \$ 64,600  |
|                |                               | Mailing of 36,000 Cut-off Notices per year at 41.4 cents each        | 14,904     |
|                |                               | Mailing of 4,800 Final Utility Bills per year at 44 cents each       | 2,112      |
|                |                               | Mailing of 1,000 Miscellaneous Utility Items at 44 cents each        | 440        |
|                |                               | Other  | 2,944      |
|                |                               | Total  | \$ 85,000  |
| 4209           | Educational Supplies          | Governmental Accounting Standards Board Reference Manual             | \$ 260     |
|                |                               | Commerce Clearing House Reference Manual                             | 100        |
|                |                               | Total  | \$ 360     |
| 4302           | Office Equipment Repair       | ITRON Maintenance per quarter 4 x \$1,500                            | \$ 6,000   |
|                |                               | Other  | 1,000      |
|                |                               | Total  | \$ 7,000   |
| 4304           | Other Equipment Repair        | Water Meter Probe Reader   | \$ 2,000   |
|                |                               | Other  | 2,000      |
|                |                               | Total  | \$ 4,000   |
| 4403           | Association Dues and Subscrip | Kentucky CPA License Fee for John Stier                              | \$ 200     |
| 4415           | Special Services              | Other  | \$ 500     |
| 4417           | Printing                      | Datalmage Printing Stock -- 6 cents x 16,000 x 12                    | \$ 11,520  |
|                |                               | Other printed forms (cutoff notices, handouts, other forms)          | 6,000      |
|                |                               | Total  | \$ 17,520  |
| 4418           | Contractual Services          | Datalmage -- Fee for Printing Utility Bills -- 9 cents x 16,000 x 12 | \$ 17,280  |
|                |                               | Datalmage -- Website Fee -- 1.5 cents x 16,000 x 12                  | 2,880      |
|                |                               | Datalmage -- Website Monthly Fee -- \$30 x 12                        | 360        |
|                |                               | Total  | \$ 20,520  |
| 4419           | Professional                  | GFOA Fee for Review of CAFR  | \$ 600     |
|                |                               | Other  | 900        |
|                |                               | Total  | \$ 1,500   |



**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Finance

DIVISION: Accounting

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

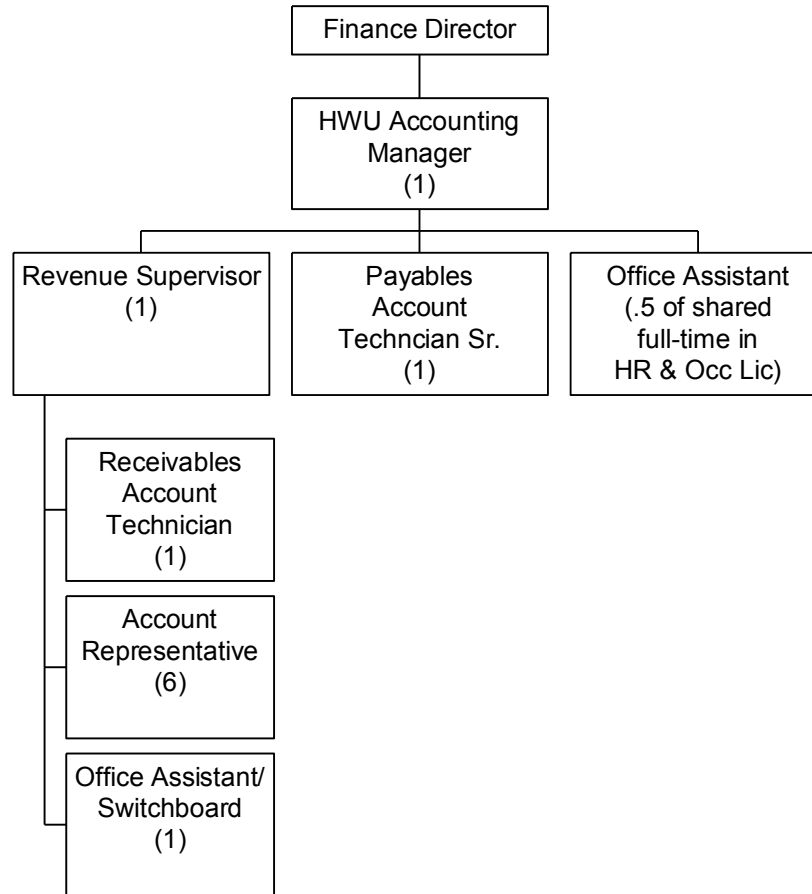
BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Mid-size sedan to replace unit 121-122 a 1996 model with over 90,000 miles on it. The new unit will be placed in the municipal building vehicle pool and be used by all departments for out of town trips.

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

| <b>COSTS</b>                     |                  |
|----------------------------------|------------------|
| <b>BASIC COSTS</b>               | \$ 18,000        |
| <b>CONSTRUCTION/INSTALLATION</b> | _____            |
| <b>PROFESSIONAL SERVICES</b>     | _____            |
| <b>(TRADE-IN)</b>                | _____            |
| <b>OTHER</b>                     | _____            |
| <b>TOTAL</b>                     | <b>\$ 18,000</b> |

# FINANCE DEPARTMENT TREASURY



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number              | Account Description     | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|-----------------------------|-------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Department 15 - Finance     |                         |             |             |                 |             |                      |          |
| Division 125 - Treasury     |                         |             |             |                 |             |                      |          |
| 41 Personnel Services       |                         |             |             |                 |             |                      |          |
| 4101                        | Salaries - Supervision  | \$ -        | \$ -        | \$ -            | \$ -        | \$ 39,250            | N/A      |
| 4102                        | Salaries - Clerical     | -           | -           | -               | -           | 246,740              | N/A      |
| 4103                        | Salaries - Operational  | -           | -           | -               | -           | 42,700               | N/A      |
| 4104                        | Salaries - Overtime     | -           | -           | -               | -           | 7,490                | N/A      |
| 4106                        | FICA                    | -           | -           | -               | -           | 20,850               | N/A      |
| 4107                        | Medicare                | -           | -           | -               | -           | 4,580                | N/A      |
| 4108                        | Life Insurance          | -           | -           | -               | -           | 810                  | N/A      |
| 4109                        | Health Insurance        | -           | -           | -               | -           | 144,000              | N/A      |
| 4110                        | Cancer Insurance        | -           | -           | -               | -           | 950                  | N/A      |
| 4111                        | Workers Compensation    | -           | -           | -               | -           | 710                  | N/A      |
| 4112                        | Employee Assist. Prgm   | -           | -           | -               | -           | 180                  | N/A      |
| 4115                        | Unemploy. Insurance     | -           | -           | -               | -           | 340                  | N/A      |
| 4116                        | Employee Pension        | -           | -           | -               | -           | 55,650               | N/A      |
| Personnel Services Total    |                         | -           | -           | -               | -           | 564,250              | N/A      |
| 42 Supplies                 |                         |             |             |                 |             |                      |          |
| 4203                        | Office Supplies         | -           | -           | -               | -           | 4,100                | N/A      |
| 4208                        | Postage                 | -           | -           | -               | -           | 8,680                | N/A      |
| Supplies Total              |                         | -           | -           | -               | -           | 12,780               | N/A      |
| 43 Maintenance & Repairs    |                         |             |             |                 |             |                      |          |
| 4302                        | Office Equip. Repair    | -           | -           | -               | -           | 500                  | N/A      |
| 4304                        | Other Equipment Repair  | -           | -           | -               | -           | 500                  | N/A      |
| Maintenance & Repairs Total |                         | -           | -           | -               | -           | 1,000                | N/A      |
| 44 Services                 |                         |             |             |                 |             |                      |          |
| 4401                        | Telephone               | -           | -           | -               | -           | 3,000                | N/A      |
| 4402                        | Medical Exams           | -           | -           | -               | -           | 150                  | N/A      |
| 4403                        | Assoc. Dues/Subscript.  | -           | -           | -               | -           | 200                  | N/A      |
| 4405                        | Travel & Training       | -           | -           | -               | -           | 1,000                | N/A      |
| 4408                        | Legal Advertising       | -           | -           | -               | -           | 2,800                | N/A      |
| 4415                        | Special Services        | -           | -           | -               | -           | 1,500                | N/A      |
| 4417                        | Printing and Reprod.    | -           | -           | -               | -           | 250                  | N/A      |
| 4419                        | Professional Services   | -           | -           | -               | -           | 41,000               | N/A      |
| 4441                        | Bank Fees               | -           | -           | -               | -           | 230                  | N/A      |
| 4443                        | Charge Card Expense     | -           | -           | -               | -           | 550                  | N/A      |
| 4443-01                     | Charge Card - Utilities | -           | -           | -               | -           | 4,900                | N/A      |
| Services Total              |                         | -           | -           | -               | -           | 55,580               | N/A      |
| Total Treasury              |                         | \$ -        | \$ -        | \$ -            | \$ -        | \$ 633,610           | N/A      |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Finance DIVISION: Treasury

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION           | NARRATIVE JUSTIFICATION   | TOTAL COST |
|----------------|-------------------------------|---|------------|
| 4208           | Postage                       | Mailing of 11,500 Property Tax Bills at 28 cents each             | \$ 3,220   |
|                |                               | Mailing of 7,000 Payable Checks per year at 44 cents each         | 3,080      |
|                |                               | Mailing of 3,000 Miscellaneous Collection Items at 44 cents each  | 1,320      |
|                |                               | Mailing of 1,500 Delinquent Property Tax Notices at 28 cents each | 420        |
|                |                               | Other   | 640        |
|                |                               | Total   | \$ 8,680   |
| 4403           | Association Dues and Subscrip | Membership dues for Treasurer                                     | \$ 200     |
| 4415           | Special Services              | Henderson County Clerk Filing Fees                                | \$ 1,100   |
|                |                               | Other   | 400        |
|                |                               | Total   | \$ 1,500   |
| 4419           | Professional                  | Fee for Use of PVA's Property Value Database                      | \$ 40,000  |
|                |                               | Other   | 1,000      |
|                |                               | Total   | \$ 41,000  |

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Department 15 - Finance

41 Personnel Services

|                          |                        |            |            |            |            |            |        |
|--------------------------|------------------------|------------|------------|------------|------------|------------|--------|
| 4101                     | Salaries - Supervision | \$ 333,210 | \$ 352,527 | \$ 359,230 | \$ 357,890 | \$ 416,340 | 16.3%  |
| 4102                     | Salaries - Clerical    | 411,599    | 439,805    | 456,230    | 446,030    | 477,940    | 7.2%   |
| 4103                     | Salaries - Operational | 383,714    | 389,223    | 380,160    | 414,240    | 384,940    | -7.1%  |
| 4104                     | Salaries - Overtime    | 50,032     | 56,913     | 40,880     | 50,660     | 48,910     | -3.5%  |
| 4105                     | Salaries - Other       | -          | -          | -          | 2,780      | 2,800      | 0.7%   |
| 4106                     | FICA                   | 67,904     | 71,202     | 71,010     | 78,840     | 82,560     | 4.7%   |
| 4107                     | Medicare               | 15,881     | 16,652     | 16,610     | 18,440     | 19,020     | 3.1%   |
| 4108                     | Life Insurance         | 2,304      | 2,498      | 2,500      | 2,600      | 2,660      | 2.3%   |
| 4109                     | Health Insurance       | 372,480    | 391,040    | 447,880    | 393,600    | 471,600    | 19.8%  |
| 4110                     | Cancer Insurance       | 1,507      | 2,928      | 2,900      | 3,020      | 3,110      | 3.0%   |
| 4111                     | Workers Compensation   | 13,960     | 10,130     | 6,520      | 7,330      | 6,890      | -6.0%  |
| 4112                     | Employee Assist. Prgm  | 677        | 707        | 570        | 580        | 600        | 3.4%   |
| 4115                     | Unemploy. Insurance    | 1,217      | 518        | 1,100      | 630        | 1,350      | 114.3% |
| 4116                     | Employee Pension       | 188,348    | 167,486    | 199,180    | 202,870    | 223,660    | 10.2%  |
| Personnel Services Total |                        | 1,842,834  | 1,901,629  | 1,984,770  | 1,979,510  | 2,142,380  | 8.2%   |

42 Supplies

|                |                       |         |         |         |         |         |        |
|----------------|-----------------------|---------|---------|---------|---------|---------|--------|
| 4201           | Fuel                  | 12,861  | 10,202  | 10,200  | 13,100  | 11,960  | -8.7%  |
| 4202           | Minor Tools           | 742     | 192     | 600     | 800     | 800     | 0.0%   |
| 4203           | Office Supplies       | 20,056  | 14,703  | 17,000  | 19,400  | 15,400  | -20.6% |
| 4207           | Clothing Supplies     | 1,978   | 1,219   | 2,400   | 2,400   | 3,000   | 25.0%  |
| 4208           | Postage               | 83,278  | 92,609  | 94,040  | 97,000  | 102,680 | 5.9%   |
| 4209           | Educational Supplies  | 2,583   | 4,438   | 4,940   | 5,330   | 5,360   | 0.6%   |
| 4211           | Periodicals & Supple. | 987     | 643     | 820     | 1,110   | 1,130   | 1.8%   |
| 4230           | Over/Short Account    | 344     | 462     | -       | -       | -       | N/A    |
| Supplies Total |                       | 122,829 | 124,469 | 130,000 | 139,140 | 140,330 | 0.9%   |

43 Maintenance & Repairs

|                             |                        |        |        |        |        |        |       |
|-----------------------------|------------------------|--------|--------|--------|--------|--------|-------|
| 4301                        | Vehicle Repair         | 7,717  | 4,223  | 4,300  | 3,550  | 4,400  | 23.9% |
| 4302                        | Office Equip. Repair   | 74,932 | 74,032 | 77,000 | 85,060 | 89,230 | 4.9%  |
| 4304                        | Other Equipment Repair | 140    | 7,518  | 1,000  | 2,900  | 4,500  | 55.2% |
| Maintenance & Repairs Total |                        | 82,789 | 85,773 | 82,300 | 91,510 | 98,130 | 7.2%  |

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Department 15 - Finance (continued)

44 Services

|                |                         |           |           |           |           |           |        |
|----------------|-------------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 4401           | Telephone               | \$ 12,333 | \$ 14,719 | \$ 13,420 | \$ 13,300 | \$ 13,700 | 3.0%   |
| 4402           | Medical Exams           | 199       | 232       | 300       | 300       | 300       | 0.0%   |
| 4403           | Assoc. Dues/Subscript.  | 725       | 505       | 640       | 830       | 1,030     | 24.1%  |
| 4405           | Travel & Training       | 6,131     | 2,717     | 6,800     | 10,820    | 10,720    | -0.9%  |
| 4408           | Legal Advertising       | 2,830     | 3,142     | 790       | 3,200     | 3,000     | -6.3%  |
| 4414           | Clothing / Cleaning     | 650       | 750       | 750       | 800       | 800       | 0.0%   |
| 4415           | Special Services        | 6,447     | 6,615     | 3,840     | 5,800     | 2,610     | -55.0% |
| 4417           | Printing and Reprod.    | 16,724    | 19,731    | 20,550    | 21,210    | 21,950    | 3.5%   |
| 4418           | Contractual Services    | 21,048    | 33,265    | 22,000    | 25,160    | 25,520    | 1.4%   |
| 4419           | Professional Services   | 53,916    | 49,424    | 50,590    | 54,100    | 55,200    | 2.0%   |
| 4440           | Web Services            | 12,074    | 12,296    | 11,400    | 12,240    | 10,800    | -11.8% |
| 4441           | Bank Fees               | 192       | 179       | 200       | 200       | 230       | 15.0%  |
| 4442           | Trust Fees              | -         | 234       | 1,360     | 200       | 1,400     | 600.0% |
| 4443           | Charge Card Expense     | 1,397     | 227       | 450       | 300       | 550       | 83.3%  |
| 4443-01        | Charge Card - Utilities | 1,400     | 2,794     | 4,500     | 2,500     | 4,900     | 96.0%  |
| 4522           | Audit Fees              | 22,462    | 27,817    | 21,650    | 23,870    | 23,870    | 0.0%   |
| Services Total |                         | 158,528   | 174,647   | 159,240   | 174,830   | 176,580   | 1.0%   |

46 Capital Outlay

|                      |                        |         |        |         |         |        |        |
|----------------------|------------------------|---------|--------|---------|---------|--------|--------|
| 4601                 | Motor Vehicles         | 10,615  | 12,260 | -       | -       | 18,000 | N/A    |
| 4607                 | Data Processing Equip. | 67,821  | 39,878 | 101,630 | 100,500 | 66,000 | -34.3% |
| 4608                 | Instrument/Apparatus   | 26,845  | -      | -       | -       | -      | N/A    |
| Capital Outlay Total |                        | 105,281 | 52,138 | 101,630 | 100,500 | 84,000 | -16.4% |

|               |              |              |              |              |              |      |
|---------------|--------------|--------------|--------------|--------------|--------------|------|
| Total Finance | \$ 2,312,260 | \$ 2,338,655 | \$ 2,457,940 | \$ 2,485,490 | \$ 2,641,420 | 6.3% |
|---------------|--------------|--------------|--------------|--------------|--------------|------|

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Department 90 - Non-Departmental  
Division 597 - Debt

45 Sundry Charges

|      |                        |            |           |           |           |           |         |
|------|------------------------|------------|-----------|-----------|-----------|-----------|---------|
| 4502 | Interest Expense       | \$ 102,818 | \$ 85,650 | \$ 76,670 | \$ 82,200 | \$ 89,000 | 8.3%    |
| 4576 | Riverfront KADD        | 45,000     | 45,000    | 50,000    | 50,000    | 50,000    | 0.0%    |
| 4576 | Police Station KADD    | 40,000     | 45,000    | 45,000    | 45,000    | 45,000    | 0.0%    |
| 4577 | Police Car Debt        | 108,390    | -         | -         | -         | -         | N/A     |
| 4578 | Public Works Equip.    | 165,000    | 165,000   | -         | -         | -         | N/A     |
| 4579 | Leaf Vacuum 2005-06    | 25,924     | 27,559    | -         | -         | -         | N/A     |
| 4581 | Street Sweeper 2006-07 | 42,824     | 44,948    | 23,310    | 23,310    | -         | -100.0% |
| 4582 | New Equipment Debt     | -          | -         | -         | 68,340    | 114,500   | 67.5%   |

|            |  |            |            |            |            |            |       |
|------------|--|------------|------------|------------|------------|------------|-------|
| Total Debt |  | \$ 529,955 | \$ 413,157 | \$ 194,980 | \$ 268,850 | \$ 298,500 | 11.0% |
|------------|--|------------|------------|------------|------------|------------|-------|

Division 599 - Transfers

47 Transfers

|      |                          |            |            |            |            |            |         |
|------|--------------------------|------------|------------|------------|------------|------------|---------|
| 4701 | Transfer to PWI          | \$ 345,000 | \$ 475,000 | \$ 600,000 | \$ 603,000 | \$ 670,000 | 11.1%   |
| 4702 | To Hart                  | 375,000    | 491,000    | 491,000    | 497,000    | 536,000    | 7.8%    |
| 4706 | To Canoe Creek           | 100,000    | -          | -          | -          | -          | N/A     |
| 4707 | To Construction          | 91,816     | -          | -          | -          | -          | N/A     |
| 4713 | To Sanitation            | -          | -          | 284,000    | 318,000    | 257,000    | -19.2%  |
| 4714 | To to Emerg. Commun.     | 185,000    | 253,000    | 229,000    | 331,500    | 303,000    | -8.6%   |
| 4715 | To JAG                   | -          | -          | -          | 14,100     | -          | -100.0% |
| 4716 | To Police/Fire Pension   | -          | -          | -          | -          | 440,000    | N/A     |
| 4717 | To Civil Service Pension | -          | -          | -          | 10,000     | 237,000    | 2270.0% |
| 4719 | To Cemetery              | 145,000    | 178,000    | -          | 50,000     | -          | -100.0% |
| 4725 | To Bond Fund             | -          | -          | 315,000    | 314,000    | 465,000    | 48.1%   |

|                 |  |              |              |              |              |              |       |
|-----------------|--|--------------|--------------|--------------|--------------|--------------|-------|
| Total Transfers |  | \$ 1,241,816 | \$ 1,397,000 | \$ 1,919,000 | \$ 2,137,600 | \$ 2,908,000 | 36.0% |
|-----------------|--|--------------|--------------|--------------|--------------|--------------|-------|

**CITY OF HENDERSON, KY  
CIVIL SERVICE PENSION FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

**REVENUE**

37 Other Revenue

|                     |                         |           |          |          |          |        |         |
|---------------------|-------------------------|-----------|----------|----------|----------|--------|---------|
| 3700                | Interest Income         | \$ 12,993 | \$ 7,045 | \$ 3,000 | \$ 8,220 | \$ 200 | -97.6%  |
| 3717                | Contri. Sanit. Employee | 2,100     | 2,306    | 2,390    | 2,390    | 2,400  | 0.4%    |
| 3723                | Income Match Sanit.     | 2,100     | 2,306    | 2,390    | 2,390    | 2,400  | 0.4%    |
| 3724                | Tax Revenue             | 236,536   | 269,027  | 10,000   | 235,000  | -      | -100.0% |
| Other Revenue Total |                         | 253,729   | 280,684  | 17,780   | 248,000  | 5,000  | -98.0%  |

38 Transfer Miscellaneous

|                               |                       |   |   |   |   |         |     |
|-------------------------------|-----------------------|---|---|---|---|---------|-----|
| 3851                          | Transfer from General | - | - | - | - | 237,000 | N/A |
| Transfers Miscellaneous Total |                       | - | - | - | - | 237,000 | N/A |

|                             |  |            |            |           |            |            |       |
|-----------------------------|--|------------|------------|-----------|------------|------------|-------|
| CIVIL SERVICE REVENUE TOTAL |  | \$ 253,729 | \$ 280,684 | \$ 17,780 | \$ 248,000 | \$ 242,000 | -2.4% |
|-----------------------------|--|------------|------------|-----------|------------|------------|-------|

**EXPENSE**

Services

|                |                       |          |          |          |           |          |        |
|----------------|-----------------------|----------|----------|----------|-----------|----------|--------|
| 4419           | Professional Services | \$ 2,297 | \$ 2,477 | \$ 2,850 | \$ 12,500 | \$ 3,000 | -76.0% |
| 4442           | Trustee Fees          | 112      | 167      | 120      | 120       | 20       | -83.3% |
| Services Total |                       | 2,409    | 2,644    | 2,970    | 12,620    | 3,020    | -76.1% |

45 Sundry Charge

|                     |                          |         |         |         |         |         |        |
|---------------------|--------------------------|---------|---------|---------|---------|---------|--------|
| 4538                | Pension Benefits         | 232,720 | 216,965 | 215,630 | 224,530 | 209,630 | -6.6%  |
| 4539                | Widows Benefits          | 3,653   | 3,727   | 3,780   | 3,830   | 3,950   | 3.1%   |
| 4540                | Funeral Expense          | 100     | 100     | 200     | 400     | 400     | 0.0%   |
| 4543                | Health Insurance Benefit | -       | -       | 25,000  | 36,000  | 25,000  | -30.6% |
| Sundry Charge Total |                          | 236,473 | 220,792 | 244,610 | 264,760 | 238,980 | -9.7%  |

|                             |  |            |            |            |            |            |        |
|-----------------------------|--|------------|------------|------------|------------|------------|--------|
| CIVIL SERVICE EXPENSE TOTAL |  | \$ 238,882 | \$ 223,436 | \$ 247,580 | \$ 277,380 | \$ 242,000 | -12.8% |
|-----------------------------|--|------------|------------|------------|------------|------------|--------|

|                   |  |           |           |              |             |      |  |
|-------------------|--|-----------|-----------|--------------|-------------|------|--|
| CIVIL SERVICE NET |  | \$ 14,847 | \$ 57,247 | \$ (229,800) | \$ (29,380) | \$ - |  |
|-------------------|--|-----------|-----------|--------------|-------------|------|--|





**CITY OF HENDERSON, KY**  
**POLICE & FIRE PENSION FUND BUDGET**  
**FOR FISCAL YEAR 2010 - 2011**

| Account Number                         | Account Description   | 2008 Actual       | 2009 Actual       | 2010 Projection  | 2010 Budget       | 2011 Proposed Budget | % Change     |
|--|-----------------------|-------------------|-------------------|------------------|-------------------|----------------------|--------------|
| <b>REVENUE</b>                         |                       |                   |                   |                  |                   |                      |              |
| 37 Other Revenue                       |                       |                   |                   |                  |                   |                      |              |
| 3700                                   | Interest Income       | \$ 24,541         | \$ 10,394         | \$ 4,000         | \$ 12,000         | \$ -                 | -100.0%      |
| 3724                                   | Tax Revenue           | 424,749           | 291,013           | 15,000           | 245,000           | -                    | -100.0%      |
| Other Revenue Total                    |                       | 449,290           | 301,406           | 19,000           | 257,000           | -                    | -100.0%      |
| 38 Transfer Miscellaneous              |                       |                   |                   |                  |                   |                      |              |
| 3851                                   | Transfer from General | -                 | -                 | -                | -                 | 440,000              | N/A          |
| Transfers Miscellaneous Total          |                       | -                 | -                 | -                | -                 | 440,000              | N/A          |
| <b>POLICE &amp; FIRE REVENUE TOTAL</b> |                       | <b>\$ 449,290</b> | <b>\$ 301,406</b> | <b>\$ 19,000</b> | <b>\$ 257,000</b> | <b>\$ 440,000</b>    | <b>71.2%</b> |

**EXPENSE**

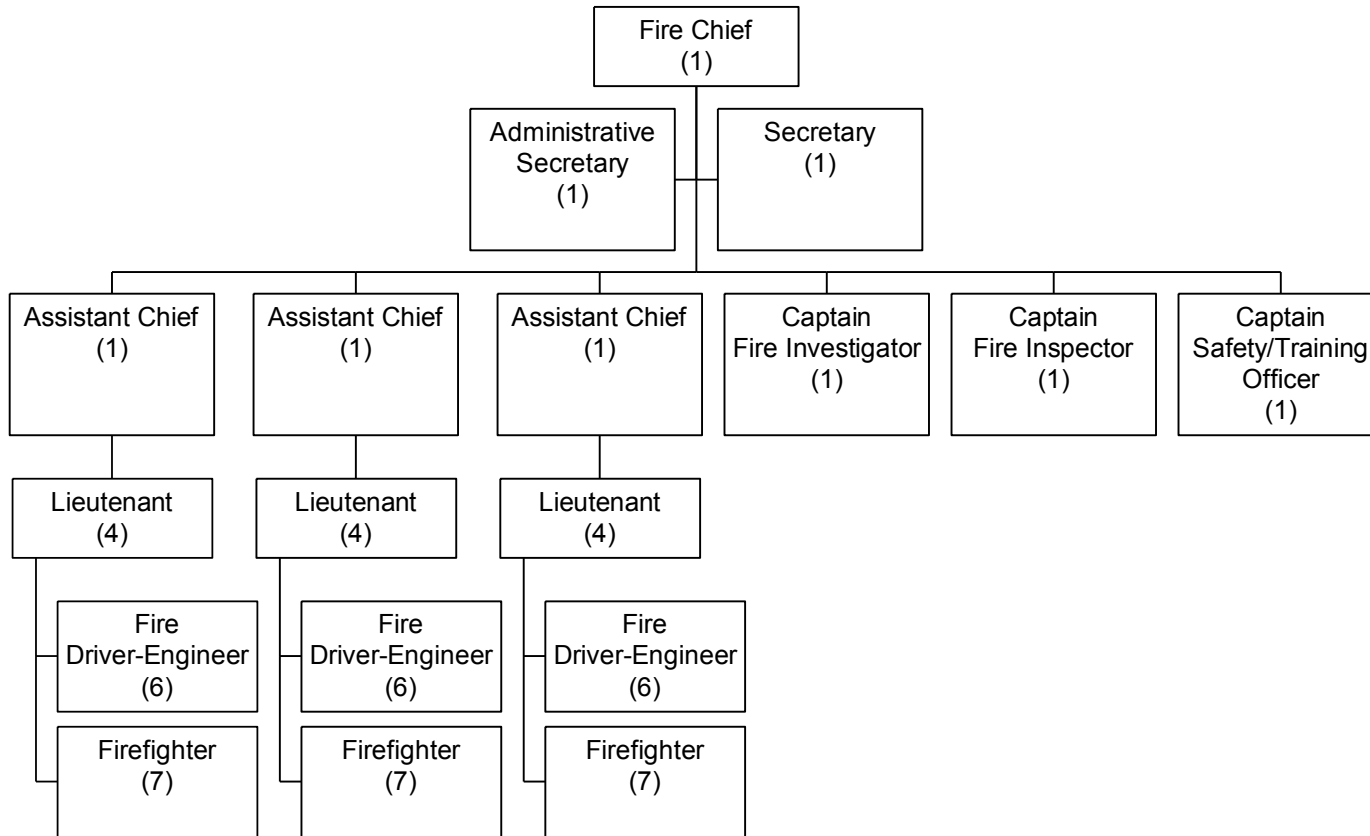
|  |                          |                   |                     |                     |                     |                   |              |
|--|--------------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| Services                               |                          |                   |                     |                     |                     |                   |              |
| 4419                                   | Professional Services    | \$ 3,047          | \$ 2,777            | \$ 2,580            | \$ 13,000           | \$ 2,700          | -79.2%       |
| 4442                                   | Trustee Fees             | 246               | 203                 | 150                 | 250                 | -                 | -100.0%      |
| Services Total                         |                          | 3,293             | 2,980               | 2,730               | 13,250              | 2,700             | -79.6%       |
| 45 Sundry Charge                       |                          |                   |                     |                     |                     |                   |              |
| 4538                                   | Pension Benefits         | 257,062           | 266,484             | 255,430             | 279,810             | 237,000           | -15.3%       |
| 4539                                   | Widows Benefits          | 114,263           | 108,679             | 131,060             | 115,040             | 150,000           | 30.4%        |
| 4540                                   | Funeral Expense          | 100               | -                   | 200                 | 300                 | 300               | 0.0%         |
| 4543                                   | Health Insurance Benefit | 18,273            | 38,919              | 50,000              | 71,000              | 50,000            | -29.6%       |
| Sundry Charge Total                    |                          | 389,698           | 414,082             | 436,690             | 466,150             | 437,300           | -6.2%        |
| <b>POLICE &amp; FIRE EXPENSE TOTAL</b> |                          | <b>\$ 392,991</b> | <b>\$ 417,062</b>   | <b>\$ 439,420</b>   | <b>\$ 479,400</b>   | <b>\$ 440,000</b> | <b>-8.2%</b> |
| <b>POLICE &amp; FIRE NET</b>           |                          | <b>\$ 56,299</b>  | <b>\$ (115,656)</b> | <b>\$ (420,420)</b> | <b>\$ (222,400)</b> | <b>\$ -</b>       |              |



**CITY OF HENDERSON, KY  
BOND FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                 | Account Description   | 2008 Actual       | 2009 Actual        | 2010 Projection     | 2010 Budget        | 2011 Proposed Budget | % Change     |
|--------------------------------|-----------------------|-------------------|--------------------|---------------------|--------------------|----------------------|--------------|
| <b>REVENUE</b>                 |                       |                   |                    |                     |                    |                      |              |
| 37 Other Revenue               |                       |                   |                    |                     |                    |                      |              |
| 3700                           | Interest Income       | \$ 10,118         | \$ 2,139           | \$ 600              | \$ 4,000           | \$ 2,000             | -50.0%       |
| 3724                           | Property Tax Revenue  | 478,247           | 389,527            | 16,000              | 424,000            | -                    | -100.0%      |
| Other Revenue Total            |                       | 488,364           | 391,666            | 16,600              | 428,000            | 2,000                | -99.5%       |
| 38 Transfer                    |                       |                   |                    |                     |                    |                      |              |
| 3851                           | Transfer from General | -                 | -                  | 315,000             | -                  | 465,000              | N/A          |
| Transfer Total                 |                       | -                 | -                  | 315,000             | -                  | 465,000              | N/A          |
| <b>BOND FUND REVENUE TOTAL</b> |                       | <b>\$ 488,364</b> | <b>\$ 391,666</b>  | <b>\$ 331,600</b>   | <b>\$ 428,000</b>  | <b>\$ 467,000</b>    | <b>9.1%</b>  |
| <b>EXPENSE</b>                 |                       |                   |                    |                     |                    |                      |              |
| 45 Sundry Charge               |                       |                   |                    |                     |                    |                      |              |
| 4502                           | Interest              | \$ 178,366        | \$ 212,114         | \$ 229,970          | \$ 229,200         | \$ 222,000           | -3.1%        |
| 4580                           | Bonds 2007            | 225,000           | 230,000            | 240,000             | 240,000            | 245,000              | 2.1%         |
| Sundry Charge Total            |                       | 403,366           | 442,114            | 469,970             | 469,200            | 467,000              | -0.5%        |
| <b>BOND FUND EXPENSE TOTAL</b> |                       | <b>\$ 403,366</b> | <b>\$ 442,114</b>  | <b>\$ 469,970</b>   | <b>\$ 469,200</b>  | <b>\$ 467,000</b>    | <b>-0.5%</b> |
| <b>BOND FUND NET</b>           |                       | <b>\$ 84,998</b>  | <b>\$ (50,449)</b> | <b>\$ (138,370)</b> | <b>\$ (41,200)</b> | <b>\$ -</b>          |              |

# FIRE DEPARTMENT



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Department 20 - Fire  
Division 232 - Fire

41 Personnel Services

|                          |                        |           |           |           |           |           |        |
|--------------------------|------------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 4101                     | Salaries - Supervision | \$ 85,454 | \$ 86,060 | \$ 41,720 | \$ 87,610 | \$ 69,770 | -20.4% |
| 4102                     | Salaries - Clerical    | 70,508    | 74,173    | 76,370    | 75,720    | 77,410    | 2.2%   |
| 4103                     | Salaries - Operational | 1,564,629 | 1,609,825 | 1,670,370 | 1,693,840 | 1,740,160 | 2.7%   |
| 4104                     | Salaries - Overtime    | 959,057   | 1,378,864 | 990,870   | 958,290   | 928,070   | -3.2%  |
| 4106                     | FICA                   | 4,420     | 9,275     | 15,620    | 4,680     | 4,800     | 2.6%   |
| 4107                     | Medicare               | 35,315    | 41,980    | 35,610    | 40,740    | 40,830    | 0.2%   |
| 4108                     | Life Insurance         | 4,095     | 4,542     | 4,640     | 4,860     | 4,860     | 0.0%   |
| 4109                     | Health Insurance       | 664,450   | 701,030   | 804,760   | 738,000   | 864,000   | 17.1%  |
| 4110                     | Cancer Insurance       | 2,638     | 5,354     | 5,430     | 5,660     | 5,660     | 0.0%   |
| 4111                     | Workers Compensation   | 119,634   | 124,874   | 85,450    | 96,350    | 93,180    | -3.3%  |
| 4112                     | Employee Assist. Prgm  | 1,233     | 1,268     | 1,030     | 1,070     | 1,070     | 0.0%   |
| 4115                     | Unemployment Ins.      | 3,278     | 1,720     | 3,210     | 1,760     | 3,750     | 113.1% |
| 4116                     | Employee Pension       | 12,059    | 21,775    | 43,600    | 12,200    | 13,110    | 7.5%   |
| 4119                     | Police & Fire Pension  | 897,416   | 908,094   | 810,090   | 901,450   | 910,380   | 1.0%   |
| Personnel Services Total |                        | 4,424,186 | 4,968,835 | 4,588,770 | 4,622,230 | 4,757,050 | 2.9%   |

42 Supplies

|                |                        |         |         |         |         |         |        |
|----------------|------------------------|---------|---------|---------|---------|---------|--------|
| 4201           | Fuel                   | 35,942  | 28,997  | 26,580  | 37,420  | 29,750  | -20.5% |
| 4202           | Minor Tools            | 8,299   | 16,471  | 17,000  | 17,000  | 17,000  | 0.0%   |
| 4203           | Office Supplies        | 4,397   | 4,396   | 5,100   | 5,000   | 5,100   | 2.0%   |
| 4204           | Cleaning Supplies      | 9,790   | 7,738   | 8,000   | 8,000   | 8,000   | 0.0%   |
| 4205           | Medical & Drug Supply  | 6,500   | 5,746   | 6,300   | 5,000   | 5,000   | 0.0%   |
| 4207           | Clothing Supplies      | 37,248  | 40,925  | 40,500  | 40,000  | 47,500  | 18.8%  |
| 4208           | Postage                | 834     | 585     | 800     | 750     | 750     | 0.0%   |
| 4209           | Educational Supplies   | 2,333   | 1,425   | 2,900   | 3,000   | 3,000   | 0.0%   |
| 4211           | Periodicals & Supple.  | 1,221   | 1,216   | 1,400   | 1,500   | 1,500   | 0.0%   |
| 4212           | Mechanical Supplies    | 2,084   | 1,328   | 2,000   | 2,000   | 2,000   | 0.0%   |
| 4214           | Chemical Supplies      | 724     | 1,326   | 1,800   | 2,000   | 2,000   | 0.0%   |
| 4229           | Miscellaneous Supplies | 852     | 599     | 1,000   | 1,000   | 1,000   | 0.0%   |
| Supplies Total |                        | 110,224 | 110,752 | 113,380 | 122,670 | 122,600 | -0.1%  |

43 Maintenance & Repairs

|                             |                          |         |         |         |         |         |        |
|-----------------------------|--------------------------|---------|---------|---------|---------|---------|--------|
| 4301                        | Vehicle Repair           | 49,949  | 48,835  | 60,000  | 57,000  | 56,500  | -0.9%  |
| 4302                        | Office Equip. Repair     | 875     | 1,017   | 1,000   | 1,000   | 1,000   | 0.0%   |
| 4303                        | Instr. & Appar. Repair   | 11,527  | 6,427   | 6,000   | 5,500   | 5,500   | 0.0%   |
| 4304                        | Other Equipment Repair   | 12,387  | 4,521   | 10,000  | 6,000   | 10,000  | 66.7%  |
| 4305                        | Heating / A.C. Repair    | 9,285   | 980     | 4,000   | 4,000   | 4,000   | 0.0%   |
| 4306                        | Building Repair & Maint. | 25,189  | 16,024  | 23,000  | 25,000  | 37,000  | 48.0%  |
| 4307                        | Other Structures Repair  | 1,176   | 9,995   | 1,000   | 1,500   | 1,500   | 0.0%   |
| 4308                        | Machines Tools Repair    | 7,816   | 9,844   | 7,000   | 4,000   | 7,000   | 75.0%  |
| 4309                        | Radios Repair            | 11,931  | 10,128  | 6,600   | 10,000  | 8,000   | -20.0% |
| 4312                        | Walks, Drives, Fences    | 50,560  | -       | 800     | 1,000   | 1,000   | 0.0%   |
| Maintenance & Repairs Total |                          | 180,695 | 107,772 | 119,400 | 115,000 | 131,500 | 14.3%  |

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                  | Account Description    | 2008 Actual  | 2009 Actual  | 2010 Projection | 2010 Budget  | 2011 Proposed Budget | % Change |
|---------------------------------|------------------------|--------------|--------------|-----------------|--------------|----------------------|----------|
| Division 232 - Fire (continued) |                        |              |              |                 |              |                      |          |
| 44 Services                     |                        |              |              |                 |              |                      |          |
| 4401                            | Telephone              | \$ 8,535     | \$ 8,951     | \$ 8,500        | \$ 9,500     | \$ 9,000             | -5.3%    |
| 4403                            | Assoc. Dues/Subscript. | 1,290        | 1,379        | 900             | 1,200        | 900                  | -25.0%   |
| 4405                            | Travel & Training      | 16,128       | 14,682       | 20,000          | 24,200       | 24,200               | 0.0%     |
| 4408                            | Legal Advertising      | 1,357        | 355          | -               | -            | -                    | N/A      |
| 4414                            | Clothing / Cleaning    | 8,085        | 7,813        | 8,500           | 8,520        | 8,520                | 0.0%     |
| 4415                            | Special Services       | 5,679        | 7,417        | 3,100           | 3,200        | 4,350                | 35.9%    |
| 4417                            | Printing and Reprod.   | 50           | 144          | -               | -            | -                    | N/A      |
| 4418                            | Contractual Services   | -            | 720          | 4,260           | 720          | 720                  | 0.0%     |
| 4419                            | Professional Services  | 5,680        | 5,000        | 7,250           | 5,000        | 5,000                | 0.0%     |
| Services Total                  |                        | 46,803       | 46,460       | 52,510          | 52,340       | 52,690               | 0.7%     |
| 46 Capital Outlay               |                        |              |              |                 |              |                      |          |
| 4601                            | Motor Vehicles         | 21,145       | -            | -               | -            | 350,000              | N/A      |
| 4605                            | Machinery & Tools      | -            | -            | 3,140           | 4,000        | 10,500               | 162.5%   |
| 4607                            | Data Processing Equip. | 5,297        | -            | 52,000          | 52,000       | -                    | -100.0%  |
| 4608                            | Instrument/Apparatus   | 4,589        | -            | -               | -            | -                    | N/A      |
| 4647                            | Fire Station           | -            | 6,580        | -               | -            | -                    | N/A      |
| Capital Outlay Total            |                        | 31,031       | 6,580        | 55,140          | 56,000       | 360,500              | 543.8%   |
| Total Fire                      |                        | \$ 4,792,938 | \$ 5,240,399 | \$ 4,929,200    | \$ 4,968,240 | \$ 5,424,340         | 9.2%     |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Fire DIVISION: Fire

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION           | NARRATIVE JUSTIFICATION                       | TOTAL COST |
|----------------|-------------------------------|---|------------|
| 4211           | Periodicals and Supplements   | NFPA  | \$ 650     |
|                |                               | EDM Publishers                                | 350        |
|                |                               | Fire Rescue Subscription                      | 150        |
|                |                               | Fire House Subscription                       | 150        |
|                |                               | Fire Engineering                              | 100        |
|                |                               | Fire Findings                                 | 100        |
|                |                               | Total   | \$ 1,500   |
| 4403           | Association Dues and Subscrip | Green River Firefighters                      | \$ 50      |
|                |                               | International Association of Fire Chiefs      | 225        |
|                |                               | International Association Arson Investigators | 200        |
|                |                               | Henderson Co. Fire Chiefs                     | 100        |
|                |                               | KY Firefighters Association                   | 100        |
|                |                               | IAHMT - Hax-Mat Technicians                   | 50         |
|                |                               | National Society Exec. Fire Officers          | 50         |
|                |                               | Other   | 125        |
|                |                               | Total   | \$ 900     |
| 4415           | Special Services              | Testing                                       | \$ 1,500   |
|                |                               | Promotional Exam                              | 1,550      |
|                |                               | American Red Cross Blood Testing              | 700        |
|                |                               | Blood Borne Pathogen                          | 500        |
|                |                               | Other   | 100        |
|                |                               | Total   | \$ 4,350   |
| 4418           | Contractual Services          | Big Blue Porta Johns                          | \$ 720     |
| 4419           | Professional Services         | KEMP  | \$ 5,000   |
|                |                               |   |            |
|                |                               |   |            |
|                |                               |   |            |



**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Fire

DIVISION: Fire

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**

This fire truck will be a 2010 model that is capable of pumping 1,250 gallons of water per minute. All lights, sirens, and emergency equipment will meet NFPA guidelines. The engine will also be equipped with a 1,000 gallon poly water tank. This will replace a 1991 Pierce engine - unit 232-015 - that will soon be 20 years old.

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

| <b>COSTS</b>                          |                   |
|---------------------------------------|-------------------|
| <b>BASIC COSTS</b>                    | \$ 350,000        |
| <b>CONSTRUCTION/<br/>INSTALLATION</b> | _____             |
| <b>PROFESSIONAL<br/>SERVICES</b>      | _____             |
| <b>(TRADE-IN)</b>                     | _____             |
| <b>OTHER</b>                          | _____             |
| <b>TOTAL</b>                          | <b>\$ 350,000</b> |

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Fire

DIVISION: Fire

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**

Thermal Imaging Camera - this will start a replacement program where the City would replace a camera every 3 years. With 4 cameras, this would give the cameras a 12-year life cycle.

**COSTS**

**BASIC COSTS**      \$      10,500

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

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

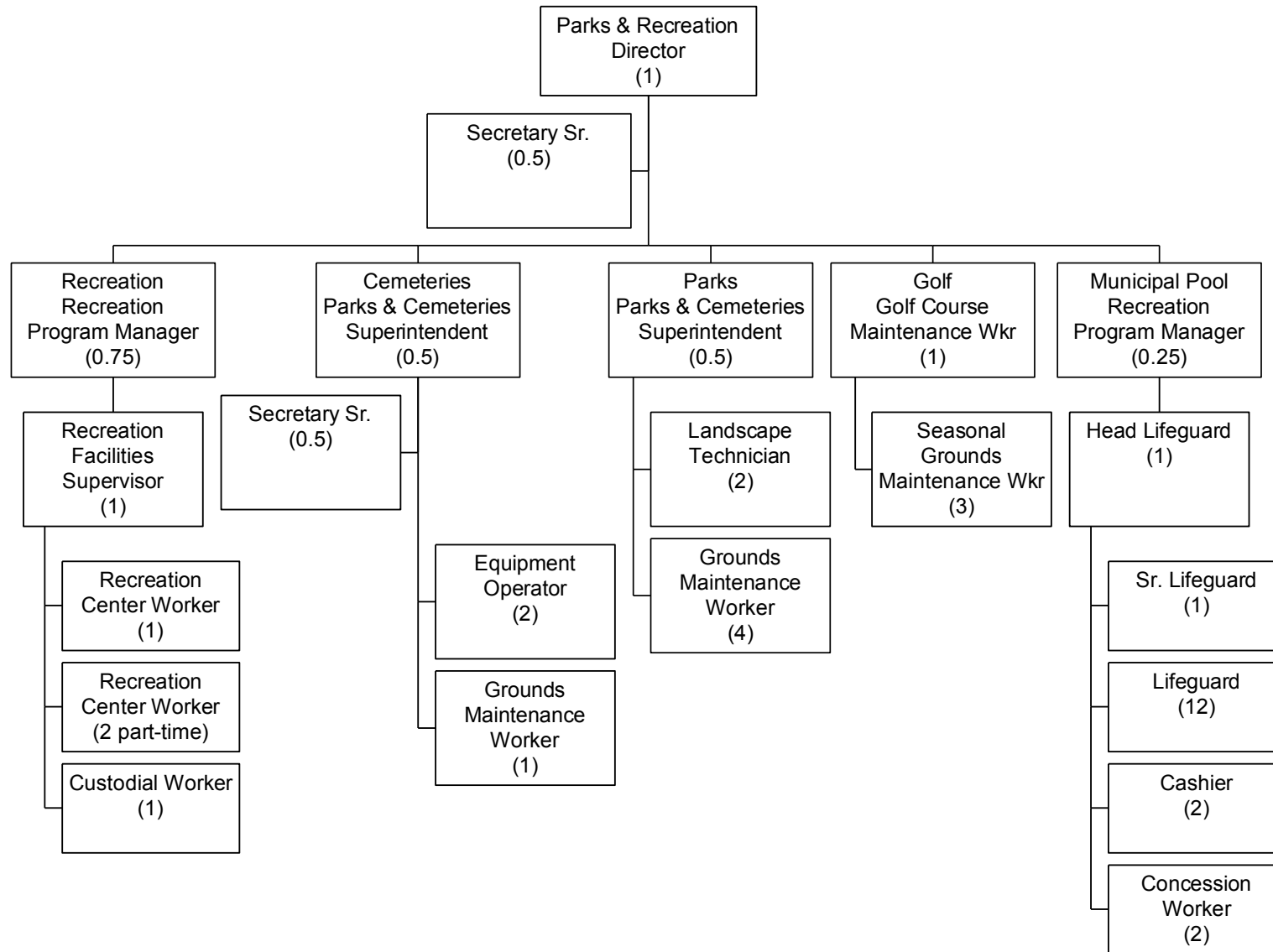
**(TRADE-IN)**      \_\_\_\_\_

**OTHER**      \_\_\_\_\_

**TOTAL**      \$      10,500

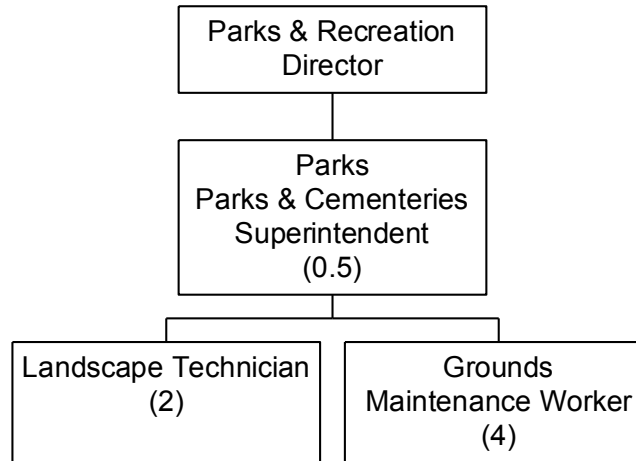
**RELATED COSTS (REPAIR & MAINTENANCE,  
INSURANCE, OPERATING SUPPLIES ETC.):**

# PARKS & RECREATION DEPARTMENT



# PARKS & RECREATION DEPARTMENT

## PARKS



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Department 35 - Parks & Recreation  
Division 451 - Parks

41 Personnel Services

|                          |                        |           |           |           |           |           |        |
|--------------------------|------------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 4101                     | Salaries - Supervision | \$ 22,820 | \$ 24,097 | \$ 24,700 | \$ 24,650 | \$ 25,300 | 2.6%   |
| 4103                     | Salaries - Operational | 126,007   | 139,435   | 150,450   | 152,470   | 154,570   | 1.4%   |
| 4104                     | Salaries - Overtime    | 14,115    | 15,749    | 16,800    | 17,150    | 16,590    | -3.3%  |
| 4106                     | FICA                   | 9,499     | 10,393    | 11,010    | 12,050    | 12,180    | 1.1%   |
| 4107                     | Medicare               | 2,222     | 2,431     | 2,580     | 2,820     | 2,850     | 1.1%   |
| 4108                     | Life Insurance         | 468       | 478       | 520       | 530       | 530       | 0.0%   |
| 4109                     | Health Insurance       | 74,690    | 69,680    | 82,160    | 79,950    | 93,600    | 17.1%  |
| 4110                     | Cancer Insurance       | 306       | 563       | 600       | 620       | 620       | 0.0%   |
| 4111                     | Workers Compensation   | 14,845    | 8,785     | 8,270     | 9,320     | 9,290     | -0.3%  |
| 4112                     | Employee Assist. Prgm  | 137       | 136       | 120       | 120       | 120       | 0.0%   |
| 4115                     | Unemploy. Insurance    | 184       | 202       | 170       | 90        | 200       | 122.2% |
| 4116                     | Employee Pension       | 26,180    | 24,266    | 31,010    | 31,400    | 33,260    | 5.9%   |
| Personnel Services Total |                        | 291,471   | 296,214   | 328,390   | 331,170   | 349,110   | 5.4%   |

42 Supplies

|                |                       |        |        |        |        |        |       |
|----------------|-----------------------|--------|--------|--------|--------|--------|-------|
| 4201           | Fuel                  | 12,880 | 10,844 | 11,550 | 14,420 | 13,250 | -8.1% |
| 4202           | Minor Tools           | 471    | 456    | 450    | 450    | 450    | 0.0%  |
| 4203           | Office Supplies       | 12     | -      | 30     | 20     | 20     | 0.0%  |
| 4204           | Cleaning Supplies     | 659    | 813    | 910    | 720    | 790    | 9.7%  |
| 4205           | Medical & Drug Supply | 39     | 207    | 300    | 150    | 200    | 33.3% |
| 4206           | Botanical Supplies    | 6,826  | 7,807  | 8,500  | 8,500  | 8,250  | -2.9% |
| 4207           | Clothing Supplies     | 2,708  | 3,478  | 3,650  | 3,200  | 3,750  | 17.2% |
| 4208           | Postage               | 2      | 142    | 50     | 40     | 50     | 25.0% |
| 4214           | Chemical Supplies     | 5,165  | 6,319  | 5,600  | 6,300  | 6,250  | -0.8% |
| Supplies Total |                       | 28,763 | 30,066 | 31,040 | 33,800 | 33,010 | -2.3% |

44 Services

|                             |                          |        |        |        |        |        |        |
|-----------------------------|--------------------------|--------|--------|--------|--------|--------|--------|
| 4301                        | Vehicle Repair           | 7,429  | 4,677  | 5,000  | 5,450  | 5,450  | 0.0%   |
| 4304                        | Other Equipment Repair   | 8,864  | 11,758 | 11,500 | 9,550  | 10,320 | 8.1%   |
| 4305                        | Heating / A.C. Repair    | 591    | 13     | 200    | 450    | 350    | -22.2% |
| 4306                        | Building Repair & Maint. | 2,428  | 15,638 | 5,500  | 5,750  | 5,750  | 0.0%   |
| 4307                        | Other Structures Repair  | 14,525 | 13,504 | 13,510 | 13,750 | 13,750 | 0.0%   |
| 4312                        | Walks Drives Fences      | 11,044 | 2,643  | 2,500  | 4,750  | 3,750  | -21.1% |
| 4313                        | Recreational Equipment   | 10,951 | 9,499  | 9,500  | 9,250  | 16,850 | 82.2%  |
| 4314                        | Pumps & Motors           | 1,106  | (53)   | 650    | 750    | 750    | 0.0%   |
| Maintenance & Repairs Total |                          | 56,940 | 57,678 | 48,360 | 49,700 | 56,970 | 14.6%  |

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                   | Account Description    | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------------------------|------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Division 451 - Parks (continued) |                        |             |             |                 |             |                      |          |
| 44 Services                      |                        |             |             |                 |             |                      |          |
| 4401                             | Telephone              | \$ 178      | \$ 249      | \$ 450          | \$ 540      | \$ 500               | -7.4%    |
| 4403                             | Assoc. Dues/Subscript. | 187         | 365         | 400             | 400         | 400                  | 0.0%     |
| 4405                             | Travel & Training      | 196         | 1,133       | 850             | 1,160       | 1,510                | 30.2%    |
| 4408                             | Legal Advertising      | -           | 81          | -               | -           | -                    | N/A      |
| 4414                             | Clothing / Cleaning    | 550         | 600         | 650             | 650         | 650                  | 0.0%     |
| 4415                             | Special Services       | 4,616       | 3,839       | 4,390           | 4,770       | 4,950                | 3.8%     |
| 4417                             | Printing and Reprod.   | -           | -           | 100             | 100         | 100                  | 0.0%     |
| 4418                             | Contractual Services   | 72,096      | 68,622      | 79,680          | 83,930      | 88,930               | 6.0%     |
| 4419                             | Professional Services  | 5,608       | 8,160       | 8,500           | 8,750       | 9,640                | 10.2%    |
| 4424                             | Equipment Rental       | 1,423       | 717         | 1,550           | 1,850       | 1,750                | -5.4%    |
| Services Total                   |                        | 84,855      | 83,766      | 96,570          | 102,150     | 108,430              | 6.1%     |
| 46 Capital Outlay                |                        |             |             |                 |             |                      |          |
| 4601                             | Motor Vehicles         | 17,882      | -           | 15,000          | 16,800      | -                    | -100.0%  |
| 4605                             | Machinery & Tools      | 9,601       | -           | 14,360          | 14,360      | -                    | -100.0%  |
| 4628                             | Park Improve. / Trees  | 2,046       | 9,579       | 59,500          | 59,500      | -                    | -100.0%  |
| Capital Outlay Total             |                        | 29,528      | 9,579       | 88,860          | 90,660      | -                    | -100.0%  |
| Total Parks                      |                        | \$ 491,556  | \$ 477,305  | \$ 593,220      | \$ 607,480  | \$ 547,520           | -9.9%    |

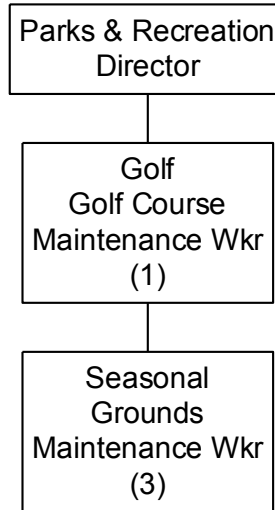
**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Parks and Recreation

DIVISION: Parks

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION           | NARRATIVE JUSTIFICATION                             | TOTAL COST |
|----------------|-------------------------------|---|------------|
| 4313           | Recreational Equipment        | Replace Swings in Community Park                    | \$ 7,500   |
|                |                               | Hardwood Mulch                                      | 3,850      |
|                |                               | Replacement Parts                                   | 3,500      |
|                |                               | Miscellaneous                                       | 2,000      |
|                |                               | Total   | \$ 16,850  |
| 4403           | Association Dues and Subscrip | Resource Materials and Training                     | \$ 50      |
|                |                               | Provide Forestry Resource Materials                 | 350        |
|                |                               | Total   | \$ 400     |
| 4415           | Special Services              | Rental Fees   | \$ 3,750   |
|                |                               | Green River Health District - Employee Vaccinations | 450        |
|                |                               | Move Bleachers                                      | 200        |
|                |                               | Other   | 550        |
|                |                               | Total   | \$ 4,950   |
| 4418           | Contractual Services          | Mowing Park Properties                              | \$ 68,355  |
|                |                               | Mowing Other Properties                             | 14,375     |
|                |                               | Bushhog/Mulching                                    | 3,200      |
|                |                               | Additional Properties                               | 3,000      |
|                |                               | Total   | \$ 88,930  |
| 4419           | Professional Services         | Tree Removal/Trimming                               | \$ 7,740   |
|                |                               | Inspection Reports                                  | 850        |
|                |                               | Other   | 850        |
|                |                               | Chemical Lawn Care                                  | 200        |
|                |                               | Total   | \$ 9,640   |
|                |                               |   |            |
|                |                               |   |            |
|                |                               |   |            |

# PARKS & RECREATION DEPARTMENT GOLF





**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Department 35 - Parks & Recreation  
Division 452 - Golf

41 Personnel Services

|                          |                        |           |           |           |           |           |        |
|--------------------------|------------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 4103                     | Salaries - Operational | \$ 30,652 | \$ 31,338 | \$ 31,680 | \$ 31,410 | \$ 32,340 | 3.0%   |
| 4104                     | Salaries - Overtime    | 5,373     | 3,334     | 4,000     | 5,800     | 4,470     | -22.9% |
| 4105                     | Salaries - Other       | 29,088    | 29,191    | 26,940    | 37,750    | 38,100    | 0.9%   |
| 4106                     | FICA                   | 3,941     | 3,861     | 3,790     | 4,650     | 4,650     | 0.0%   |
| 4107                     | Medicare               | 922       | 903       | 890       | 1,090     | 1,090     | 0.0%   |
| 4108                     | Life Insurance         | 72        | 80        | 80        | 80        | 80        | 0.0%   |
| 4109                     | Health Insurance       | 11,640    | 12,480    | 14,230    | 12,300    | 14,400    | 17.1%  |
| 4110                     | Cancer Insurance       | 47        | 94        | 100       | 100       | 100       | 0.0%   |
| 4111                     | Workers Compensation   | 3,427     | 1,372     | 1,180     | 1,330     | 1,090     | -18.0% |
| 4112                     | Employee Assist. Prgm  | 44        | 57        | 40        | 20        | 20        | 0.0%   |
| 4115                     | Unemploy. Insurance    | 102       | 35        | 80        | 40        | 80        | 100.0% |
| 4116                     | Employee Pension       | 5,195     | 4,425     | 5,380     | 6,020     | 6,230     | 3.5%   |
| Personnel Services Total |                        | 90,502    | 87,170    | 88,390    | 100,590   | 102,650   | 2.0%   |

42 Supplies

|                |                       |        |        |        |        |        |        |
|----------------|-----------------------|--------|--------|--------|--------|--------|--------|
| 4201           | Fuel                  | 2,893  | 2,275  | 1,860  | 2,840  | 2,210  | -22.2% |
| 4202           | Minor Tools           | 299    | -      | 200    | 200    | 200    | 0.0%   |
| 4203           | Office Supplies       | 7      | 31     | 20     | 20     | 20     | 0.0%   |
| 4204           | Cleaning Supplies     | 110    | 216    | 240    | 210    | 220    | 4.8%   |
| 4205           | Medical & Drug Supply | -      | -      | 40     | 40     | 40     | 0.0%   |
| 4206           | Botanical Supplies    | 3,047  | 1,135  | 3,000  | 3,750  | 3,250  | -13.3% |
| 4207           | Clothing Supplies     | 529    | 562    | 600    | 670    | 670    | 0.0%   |
| 4208           | Postage               | 1      | 2      | 10     | 10     | 10     | 0.0%   |
| 4214           | Chemical Supplies     | 12,070 | 12,588 | 12,650 | 12,650 | 13,500 | 6.7%   |
| Supplies Total |                       | 18,957 | 16,808 | 18,620 | 20,390 | 20,120 | -1.3%  |

43 Maintenance & Repairs

|                             |                          |        |        |        |        |        |        |
|-----------------------------|--------------------------|--------|--------|--------|--------|--------|--------|
| 4301                        | Vehicle Repair           | 234    | 524    | 650    | 500    | 550    | 10.0%  |
| 4304                        | Other Equipment Repair   | 6,901  | 7,960  | 8,880  | 8,770  | 8,750  | -0.2%  |
| 4305                        | Heating / A.C. Repair    | -      | -      | 100    | 150    | 150    | 0.0%   |
| 4306                        | Building Repair & Maint. | 571    | 1,376  | 1,350  | 900    | 1,100  | 22.2%  |
| 4307                        | Other Structures Repair  | 1,444  | 1,022  | 3,980  | 1,500  | 5,250  | 250.0% |
| 4313                        | Recreational Equipment   | 1,100  | 854    | 1,100  | 4,120  | 2,750  | -33.3% |
| Maintenance & Repairs Total |                          | 10,250 | 11,737 | 16,060 | 15,940 | 18,550 | 16.4%  |

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

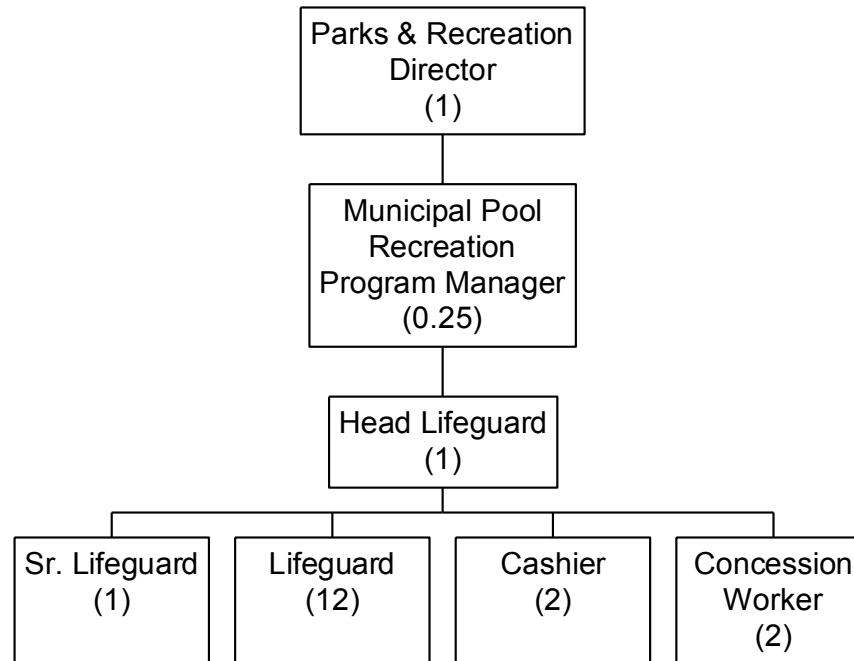
| <b>Account Number</b>           | <b>Account Description</b> | <b>2008 Actual</b> | <b>2009 Actual</b> | <b>2010 Projection</b> | <b>2010 Budget</b> | <b>2011 Proposed Budget</b> | <b>% Change</b> |
|---------------------------------|----------------------------|--------------------|--------------------|------------------------|--------------------|-----------------------------|-----------------|
| Division 452 - Golf (continued) |                            |                    |                    |                        |                    |                             |                 |
| 44 Services                     |                            |                    |                    |                        |                    |                             |                 |
| 4401                            | Telephone                  | \$ 231             | \$ 180             | \$ 220                 | \$ 250             | \$ 250                      | 0.0%            |
| 4405                            | Travel & Training          | 301                | 326                | 350                    | 450                | 450                         | 0.0%            |
| 4414                            | Clothing / Cleaning        | 100                | 100                | 100                    | 100                | 100                         | 0.0%            |
| 4415                            | Special Services           | 2,239              | 6,795              | 5,250                  | 5,250              | 7,900                       | 50.5%           |
| 4417                            | Printing and Reprod.       | 252                | 1,101              | 1,040                  | 720                | 750                         | 4.2%            |
| 4419                            | Professional Services      | 24,648             | 25,752             | 25,760                 | 25,760             | 26,530                      | 3.0%            |
| 4421                            | Commissions                | 4,906              | 5,191              | 5,000                  | 5,350              | 5,350                       | 0.0%            |
| 4424                            | Equipment Rental           | -                  | -                  | 200                    | 200                | 200                         | 0.0%            |
| Services Total                  |                            | 32,677             | 39,445             | 37,920                 | 38,080             | 41,530                      | 9.1%            |
| 46 Capital Outlay               |                            |                    |                    |                        |                    |                             |                 |
| 4605                            | Machinery & Tools          | 15,154             | 24,079             | 11,000                 | 12,000             | -                           | -100.0%         |
| Capital Outlay Total            |                            | 15,154             | 24,079             | 11,000                 | 12,000             | -                           | -100.0%         |
| Total Golf                      |                            | \$ 167,540         | \$ 179,240         | \$ 171,990             | \$ 187,000         | \$ 182,850                  | -2.2%           |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Parks and Recreation DIVISION: Golf

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION   | NARRATIVE JUSTIFICATION     | TOTAL COST |
|----------------|-----------------------|-----------------------------|------------|
| 4307           | Other Structures      | Irrigation Sprinkler Repair | \$ 2,500   |
|                |                       | Tee Box Improvements        | 2,250      |
|                |                       | Miscellaneous               | 500        |
|                |                       | Total                       | \$ 5,250   |
| 4415           | Special Services      | Tree Removal/Trimming       | \$ 6,500   |
|                |                       | Greens Maintenance          | 1,250      |
|                |                       | Background Check            | 100        |
|                |                       | Miscellaneous               | 50         |
|                |                       | Total                       | \$ 7,900   |
| 4419           | Professional Services | Management Contract         | \$ 26,530  |
| 4421           | Commissions           | Cart Rental (25%)           | \$ 5,350   |
|                |                       |                             |            |
|                |                       |                             |            |
|                |                       |                             |            |
|                |                       |                             |            |
|                |                       |                             |            |
|                |                       |                             |            |
|                |                       |                             |            |

# PARKS & RECREATION DEPARTMENT MUNICIPAL POOL



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                | Account Description      | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|-------------------------------|--------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Division 454 - Municipal Pool |                          |             |             |                 |             |                      |          |
| 41 Personnel Services         |                          |             |             |                 |             |                      |          |
| 4101                          | Salaries - Supervision   | \$ 12,188   | \$ 12,899   | \$ 13,350       | \$ 13,320   | \$ 13,600            | 2.1%     |
| 4103                          | Salaries - Operational   | 47          | 259         | -               | -           | -                    | N/A      |
| 4104                          | Salaries - Overtime      | 913         | 2,442       | 2,800           | 2,250       | 2,050                | -8.9%    |
| 4105                          | Salaries - Other         | 48,040      | 53,459      | 51,140          | 53,030      | 55,370               | 4.4%     |
| 4106                          | FICA                     | 3,756       | 4,242       | 2,360           | 4,260       | 4,410                | 3.5%     |
| 4107                          | Medicare                 | 878         | 992         | 990             | 1,000       | 1,030                | 3.0%     |
| 4108                          | Life Insurance           | 18          | 20          | 20              | 20          | 20                   | 0.0%     |
| 4109                          | Health Insurance         | 2,910       | 3,120       | 3,560           | 3,080       | 3,600                | 16.9%    |
| 4110                          | Cancer Insurance         | 12          | 24          | 30              | 30          | 30                   | 0.0%     |
| 4111                          | Workers Compensation     | 5,679       | 2,987       | 2,980           | 3,360       | 3,430                | 2.1%     |
| 4112                          | Employee Assist. Prgm    | 5           | 6           | 10              | 10          | 10                   | 0.0%     |
| 4115                          | Unemploy. Insurance      | 102         | 26          | 60              | 40          | 70                   | 75.0%    |
| 4116                          | Employee Pension         | 1,958       | 1,757       | 2,160           | 2,520       | 2,650                | 5.2%     |
| Personnel Services Total      |                          | 76,506      | 82,231      | 79,460          | 82,920      | 86,270               | 4.0%     |
| 42 Supplies                   |                          |             |             |                 |             |                      |          |
| 4202                          | Minor Tools              | -           | 36          | 50              | 50          | 50                   | 0.0%     |
| 4203                          | Office Supplies          | 219         | 410         | 200             | 150         | 200                  | 33.3%    |
| 4204                          | Cleaning Supplies        | 398         | 408         | 400             | 650         | 650                  | 0.0%     |
| 4205                          | Medical & Drug Supply    | 311         | 95          | 300             | 300         | 300                  | 0.0%     |
| 4207                          | Clothing Supplies        | 1,511       | 876         | 1,500           | 1,500       | 1,500                | 0.0%     |
| 4208                          | Postage                  | 7           | 1           | 20              | 20          | 20                   | 0.0%     |
| 4209                          | Educational Supplies     | 35          | 250         | 150             | 300         | 250                  | -16.7%   |
| 4214                          | Chemical Supplies        | 5,855       | 7,186       | 7,750           | 6,750       | 7,950                | 17.8%    |
| 4221                          | Athletic Recreat. Supply | 87          | 33          | 200             | 250         | 230                  | -8.0%    |
| 4222                          | Concessions              | 6,731       | 5,536       | 5,230           | 6,250       | 6,000                | -4.0%    |
| Supplies Total                |                          | 15,153      | 14,831      | 15,800          | 16,220      | 17,150               | 5.7%     |
| 43 Maintenance & Repairs      |                          |             |             |                 |             |                      |          |
| 4303                          | Instr. & Appar. Repair   | 1,210       | 1,393       | 1,650           | 1,650       | 1,650                | 0.0%     |
| 4304                          | Other Equipment Repair   | 2,470       | 753         | 1,760           | 2,350       | 2,250                | -4.3%    |
| 4306                          | Building Repair & Maint. | 282         | 1,538       | 11,600          | 11,600      | 2,500                | -78.4%   |
| 4307                          | Other Structures Repair  | 1,743       | 3,621       | 3,200           | 3,250       | 3,200                | -1.5%    |
| 4314                          | Pumps & Motors           | 2,619       | 5,201       | 5,800           | 3,500       | 3,500                | 0.0%     |
| Maintenance & Repairs Total   |                          | 8,324       | 12,507      | 24,010          | 22,350      | 13,100               | -41.4%   |
| 44 Services                   |                          |             |             |                 |             |                      |          |
| 4401                          | Telephone                | 124         | 161         | 200             | 250         | 250                  | 0.0%     |
| 4403                          | Assoc. Dues/Subscript.   | -           | -           | 40              | 40          | -                    | -100.0%  |
| 4405                          | Travel & Training        | -           | -           | 560             | 560         | 580                  | 3.6%     |
| 4415                          | Special Services         | 787         | 1,023       | 1,030           | 990         | 1,100                | 11.1%    |
| 4417                          | Printing and Reproduct.  | 39          | -           | -               | -           | -                    | N/A      |
| Services Total                |                          | 950         | 1,184       | 1,830           | 1,840       | 1,930                | 4.9%     |

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

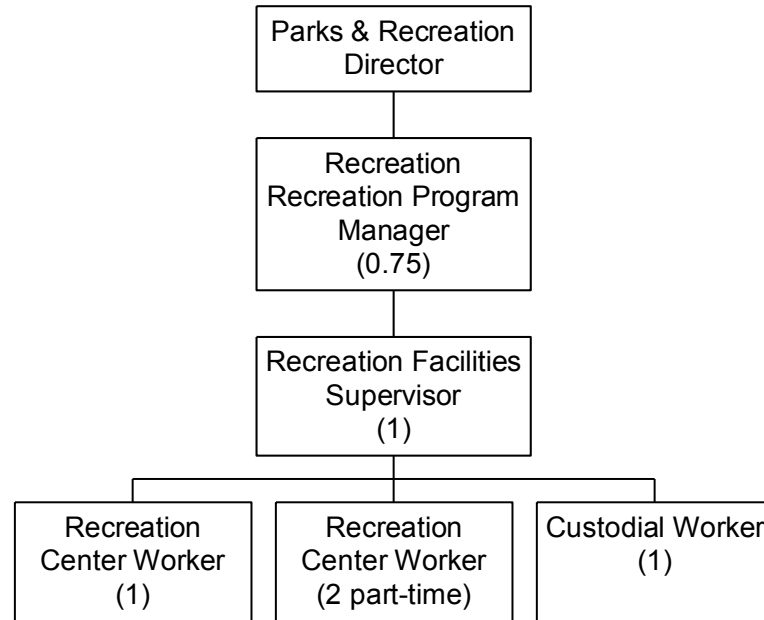
| Account Number                            | Account Description  | 2008 Actual       | 2009 Actual       | 2010 Projection   | 2010 Budget       | 2011 Proposed Budget | % Change     |
|---|----------------------|-------------------|-------------------|-------------------|-------------------|----------------------|--------------|
| Division 454 - Municipal Pool (continued) |                      |                   |                   |                   |                   |                      |              |
| 46 Capital Outlay                         |                      |                   |                   |                   |                   |                      |              |
| 4608                                      | Instrument/Apparatus | \$ 9,708          | \$ -              | \$ -              | \$ -              | \$ -                 | N/A          |
| Capital Outlay Total                      |                      | 9,708             | -                 | -                 | -                 | -                    | N/A          |
| Total Municipal Pool                      |                      | <u>\$ 110,641</u> | <u>\$ 110,753</u> | <u>\$ 121,100</u> | <u>\$ 123,330</u> | <u>\$ 118,450</u>    | <u>-4.0%</u> |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Parks and Recreation DIVISION: Pool

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | NARRATIVE JUSTIFICATION                         | TOTAL COST |
|----------------|---------------------|---|------------|
| 4415           | Special Services    | Permits for Atkinson Park Swimming Pools        | \$ 550     |
|                |                     | Employee Vaccinations                           | 200        |
|                |                     | Permit for Downtown Water Feature               | 200        |
|                |                     | Waterslide Permit                               | 100        |
|                |                     | Permit for Concessions at Atkinson Pool Complex | 50         |
|                |                     | Total   | \$ 1,100   |
|                |                     |   |            |
|                |                     |   |            |
|                |                     |   |            |
|                |                     |   |            |
|                |                     |   |            |
|                |                     |   |            |
|                |                     |   |            |
|                |                     |   |            |

# PARKS & RECREATION DEPARTMENT RECREATION





**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Department 35 - Parks & Recreation  
Division 456 - Recreation

41 Personnel Services

|                          |                        |            |            |            |            |            |        |
|--------------------------|------------------------|------------|------------|------------|------------|------------|--------|
| 4101                     | Salaries - Supervision | \$ 145,291 | \$ 153,503 | \$ 157,750 | \$ 157,590 | \$ 161,150 | 2.3%   |
| 4102                     | Salaries - Clerical    | 15,441     | 16,037     | 16,640     | 16,630     | 17,040     | 2.5%   |
| 4103                     | Salaries - Operational | 73,434     | 76,645     | 77,720     | 79,810     | 82,030     | 2.8%   |
| 4104                     | Salaries - Overtime    | 81         | 378        | 600        | 1,220      | 770        | -36.9% |
| 4105                     | Salaries - Other       | 138        | -          | -          | -          | -          | N/A    |
| 4106                     | FICA                   | 13,768     | 14,461     | 14,830     | 15,750     | 16,180     | 2.7%   |
| 4107                     | Medicare               | 3,220      | 3,382      | 3,470      | 3,690      | 3,790      | 2.7%   |
| 4108                     | Life Insurance         | 374        | 422        | 430        | 430        | 430        | 0.0%   |
| 4109                     | Health Insurance       | 61,110     | 65,520     | 74,710     | 64,580     | 75,600     | 17.1%  |
| 4110                     | Cancer Insurance       | 228        | 447        | 450        | 500        | 500        | 0.0%   |
| 4111                     | Workers Compensation   | 11,900     | 7,762      | 7,050      | 7,940      | 8,040      | 1.3%   |
| 4112                     | Employee Assist. Prgm  | 152        | 160        | 130        | 100        | 100        | 0.0%   |
| 4115                     | Unemploy. Insurance    | 204        | 104        | 220        | 130        | 260        | 100.0% |
| 4116                     | Employee Pension       | 33,747     | 30,119     | 36,640     | 36,530     | 39,310     | 7.6%   |
| Personnel Services Total |                        | 359,088    | 368,941    | 390,640    | 384,900    | 405,200    | 5.3%   |

42 Supplies

|                |                          |        |        |        |        |        |        |
|----------------|--------------------------|--------|--------|--------|--------|--------|--------|
| 4201           | Fuel                     | 1,822  | 1,241  | 1,340  | 1,920  | 1,570  | -18.2% |
| 4202           | Minor Tools              | 103    | -      | 50     | 50     | 50     | 0.0%   |
| 4203           | Office Supplies          | 1,496  | 1,550  | 1,500  | 1,600  | 1,650  | 3.1%   |
| 4204           | Cleaning Supplies        | 249    | 200    | 600    | 720    | 730    | 1.4%   |
| 4205           | Medical & Drug Supply    | -      | -      | 50     | 40     | 50     | 25.0%  |
| 4206           | Botanical Supplies       | 1,211  | 120    | 120    | 100    | 100    | 0.0%   |
| 4207           | Clothing Supplies        | 644    | 461    | 600    | 620    | 620    | 0.0%   |
| 4208           | Postage                  | 81     | 190    | 150    | 240    | 240    | 0.0%   |
| 4209           | Educational Supplies     | 32     | 129    | 150    | 150    | 150    | 0.0%   |
| 4211           | Periodicals & Supple.    | 18     | 20     | 20     | 20     | 20     | 0.0%   |
| 4221           | Athletic Recreat. Supply | 6,903  | 7,569  | 8,500  | 8,500  | 8,750  | 2.9%   |
| 4222           | Concessions              | 3,647  | 3,143  | 3,150  | 4,000  | 3,500  | -12.5% |
| Supplies Total |                          | 16,206 | 14,623 | 16,230 | 17,960 | 17,430 | -3.0%  |

43 Maintenance & Repairs

|                             |                          |        |       |        |        |        |        |
|-----------------------------|--------------------------|--------|-------|--------|--------|--------|--------|
| 4301                        | Vehicle Repair           | 894    | 70    | 400    | 750    | 750    | 0.0%   |
| 4302                        | Office Equip. Repair     | 216    | 98    | 150    | 250    | 250    | 0.0%   |
| 4304                        | Other Equipment Repair   | 492    | 325   | 850    | 500    | 580    | 16.0%  |
| 4305                        | Heating / A.C. Repair    | 5,229  | 84    | 5,000  | 750    | 750    | 0.0%   |
| 4306                        | Building Repair & Maint. | 4,995  | 2,876 | 6,100  | 6,100  | 5,500  | -9.8%  |
| 4307                        | Other Structures Repair  | 3,634  | 2,470 | 14,500 | 16,500 | 4,500  | -72.7% |
| 4313                        | Recreational Equipment   | 124    | 7     | 200    | 150    | 150    | 0.0%   |
| Maintenance & Repairs Total |                          | 15,586 | 5,930 | 27,200 | 25,000 | 12,480 | -50.1% |

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

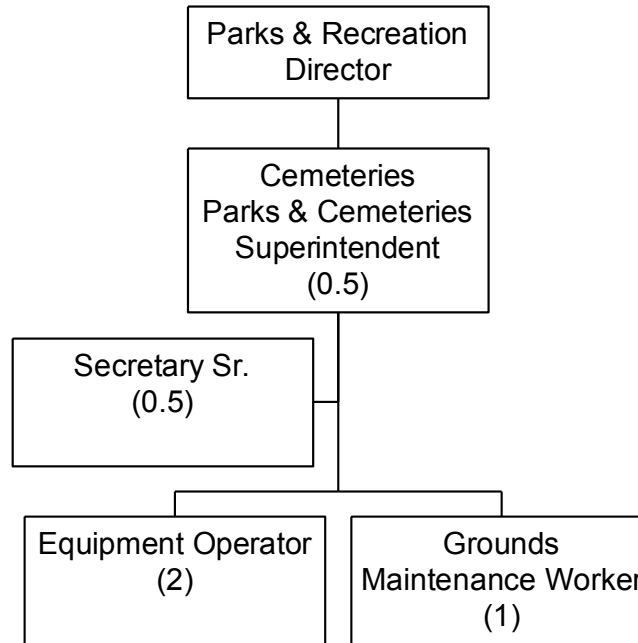
| Account Number                        | Account Description       | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|---------------------------------------|---------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Division 456 - Recreation (continued) |                           |             |             |                 |             |                      |          |
| 44 Services                           |                           |             |             |                 |             |                      |          |
| 4401                                  | Telephone                 | \$ 1,394    | \$ 1,482    | \$ 1,550        | \$ 1,550    | \$ 1,600             | 3.2%     |
| 4403                                  | Assoc. Dues/Subscript.    | 584         | 354         | 550             | 800         | 810                  | 1.3%     |
| 4405                                  | Travel & Training         | 4,491       | 1,591       | 4,000           | 4,110       | 4,250                | 3.4%     |
| 4414                                  | Clothing / Cleaning       | 100         | 100         | 100             | 100         | 100                  | 0.0%     |
| 4415                                  | Special Services          | 352         | 82          | 650             | 600         | 600                  | 0.0%     |
| 4417                                  | Printing and Reprod.      | 77          | 607         | 450             | 450         | 450                  | 0.0%     |
| 4419                                  | Henderson Girl's Softball | 4,000       | 9,000       | 4,000           | 4,000       | 4,000                | 0.0%     |
| 4419                                  | Henderson Pee-Wee         | 4,000       | 9,000       | 4,000           | 4,000       | 4,000                | 0.0%     |
| 4419                                  | Hend. Recreation Assn.    | 4,000       | 8,000       | 6,000           | 6,000       | 4,000                | -33.3%   |
| 4419                                  | Pennyrile Soccer          | 4,000       | 8,000       | 7,000           | 7,000       | 4,000                | -42.9%   |
| 4419                                  | Archery Club              | -           | 4,000       | -               | -           | -                    | N/A      |
| Services Total                        |                           | 22,998      | 42,216      | 28,300          | 28,610      | 23,810               | -16.8%   |
| 45 Sundry Charge                      |                           |             |             |                 |             |                      |          |
| 4517                                  | Disc Golf Expense         | -           | 7,593       | 1,350           | -           | 2,250                | N/A      |
| Sundry Charge Total                   |                           | -           | 7,593       | 1,350           | -           | 2,250                | N/A      |
| 46 Capital Outlay                     |                           |             |             |                 |             |                      |          |
| 4601                                  | Motor Vehicles            | 11,481      | -           | -               | -           | -                    | N/A      |
| 4603                                  | Office Equipment          | -           | 4,065       | -               | -           | -                    | N/A      |
| 4608                                  | Instrument/Apparatus      | 3,125       | -           | -               | -           | -                    | N/A      |
| Capital Outlay Total                  |                           | 14,606      | 4,065       | -               | -           | -                    | N/A      |
| Total Recreation                      |                           | \$ 428,483  | \$ 443,369  | \$ 463,720      | \$ 456,470  | \$ 461,170           | 1.0%     |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Parks and Recreation      DIVISION: Recreation

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

# PARKS & RECREATION DEPARTMENT CEMETERIES



**CITY OF HENDERSON, KY  
CEMETERY FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                | Account Description    | 2008 Actual       | 2009 Actual       | 2010 Projection   | 2010 Budget       | 2011 Proposed Budget | % Change     |
|-------------------------------|------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|--------------|
| <b>REVENUE</b>                |                        |                   |                   |                   |                   |                      |              |
| 36 Sale of Property           |                        |                   |                   |                   |                   |                      |              |
| 3600                          | Cemetery Spaces        | \$ 50,120         | \$ 52,968         | \$ 66,000         | \$ 50,000         | \$ 66,000            | 32.0%        |
| 3605                          | Grave Openings         | 84,925            | 99,775            | 100,000           | 92,000            | 100,000              | 8.7%         |
| 3610                          | Other Cemetery Serv.   | 14,875            | 18,001            | 15,000            | 16,000            | 15,000               | -6.3%        |
| 3625                          | Taxable Sales          | 602               | 1,524             | 1,500             | 800               | 1,500                | 87.5%        |
| 3630                          | Mausoleum Sales        | 32,281            | 22,361            | 41,000            | 15,000            | 25,000               | 66.7%        |
| Sale of Property Total        |                        | 182,803           | 194,628           | 223,500           | 173,800           | 207,500              | 19.4%        |
| 37 Other Revenue              |                        |                   |                   |                   |                   |                      |              |
| 3700                          | Interest Income        | 1,487             | 24,259            | 10,420            | 200               | 4,500                | 2150.0%      |
| 3799                          | Unclassified           | 940               | -                 | -                 | 1,000             | -                    | -100.0%      |
| 3830                          | Reimbursable Services  | -                 | 500               | 500               | -                 | -                    | N/A          |
| Other Revenue Total           |                        | 2,427             | 24,759            | 10,920            | 1,200             | 4,500                | 275.0%       |
| 38 Transfer Miscellaneous     |                        |                   |                   |                   |                   |                      |              |
| 3851                          | Transfer from General  | 145,000           | 178,000           | -                 | 50,000            | -                    | -100.0%      |
| 3858                          | Transfer from Fernwood | 11,723            | -                 | -                 | -                 | -                    | N/A          |
| 3859                          | Transfer from Fairmont | 11,428            | -                 | -                 | -                 | -                    | N/A          |
| Use of Restricted Funds       |                        | -                 | -                 | 214,000           | 211,000           | 192,000              | -9.0%        |
| Transfers Miscellaneous Total |                        | 168,151           | 178,000           | 214,000           | 261,000           | 192,000              | -26.4%       |
| <b>CEMETERY REVENUE TOTAL</b> |                        | <b>\$ 353,381</b> | <b>\$ 397,388</b> | <b>\$ 448,420</b> | <b>\$ 436,000</b> | <b>\$ 404,000</b>    | <b>-7.3%</b> |

**EXPENSE**

Department 35 - Parks & Recreation  
Division 453 - Cemetery

41 Personnel Services

|                          |                        |           |           |           |           |           |        |
|--------------------------|------------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 4101                     | Salaries - Supervision | \$ 22,820 | \$ 24,097 | \$ 24,700 | \$ 24,650 | \$ 25,300 | 2.6%   |
| 4102                     | Salaries - Clerical    | 15,414    | 16,020    | 16,610    | 16,680    | 17,040    | 2.2%   |
| 4103                     | Salaries - Operational | 80,664    | 87,850    | 89,020    | 88,010    | 90,140    | 2.4%   |
| 4104                     | Salaries - Overtime    | 5,231     | 5,339     | 6,700     | 7,510     | 7,030     | -6.4%  |
| 4106                     | FICA                   | 7,231     | 7,738     | 7,900     | 8,450     | 8,640     | 2.2%   |
| 4107                     | Medicare               | 1,691     | 1,809     | 1,850     | 1,980     | 2,020     | 2.0%   |
| 4108                     | Life Insurance         | 284       | 321       | 330       | 330       | 330       | 0.0%   |
| 4109                     | Health Insurance       | 46,560    | 49,920    | 56,920    | 49,200    | 57,600    | 17.1%  |
| 4110                     | Cancer Insurance       | 169       | 330       | 330       | 380       | 380       | 0.0%   |
| 4111                     | Workers Compensation   | 9,196     | 6,457     | 6,190     | 6,980     | 5,810     | -16.8% |
| 4112                     | Employee Assist. Prgm  | 84        | 88        | 80        | 70        | 70        | 0.0%   |
| 4115                     | Unemploy. Insurance    | 150       | 60        | 130       | 70        | 140       | 100.0% |
| 4116                     | Employee Pension       | 19,929    | 18,149    | 21,970    | 22,020    | 23,590    | 7.1%   |
| Personnel Services Total |                        | 209,420   | 218,179   | 232,730   | 226,330   | 238,090   | 5.2%   |

**CITY OF HENDERSON, KY  
CEMETERY FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                      | Account Description      | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|-------------------------------------|--------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Division 453 - Cemetery (continued) |                          |             |             |                 |             |                      |          |
| 42 Supplies                         |                          |             |             |                 |             |                      |          |
| 4201                                | Fuel                     | \$ 4,894    | \$ 4,219    | \$ 3,580        | \$ 4,500    | \$ 4,830             | 7.3%     |
| 4202                                | Minor Tools              | 259         | 325         | 300             | 300         | 300                  | 0.0%     |
| 4203                                | Office Supplies          | 277         | 62          | 120             | 120         | 150                  | 25.0%    |
| 4204                                | Cleaning Supplies        | 38          | 136         | 130             | 120         | 150                  | 25.0%    |
| 4205                                | Medical & Drug Supply    | 27          | -           | 30              | 30          | 30                   | 0.0%     |
| 4206                                | Botanical Supplies       | 6,103       | 4,546       | 5,000           | 5,000       | 4,500                | -10.0%   |
| 4207                                | Clothing Supplies        | 1,507       | 1,238       | 1,890           | 1,650       | 2,000                | 21.2%    |
| 4208                                | Postage                  | 12          | 43          | 40              | 40          | 50                   | 25.0%    |
| 4211                                | Periodicals & Supple.    | 193         | 71          | 100             | 100         | 100                  | 0.0%     |
| 4214                                | Chemical Supplies        | 312         | 191         | 450             | 530         | 500                  | -5.7%    |
| 4220                                | Supplies for Resale      | 1,820       | 3,669       | 3,140           | 3,200       | 3,500                | 9.4%     |
| Supplies Total                      |                          | 15,441      | 14,499      | 14,780          | 15,590      | 16,110               | 3.3%     |
| 43 Maintenance & Repairs            |                          |             |             |                 |             |                      |          |
| 4301                                | Vehicle Repair           | 1,464       | 1,652       | 2,300           | 3,200       | 3,200                | 0.0%     |
| 4302                                | Office Equip. Repair     | 4           | 4           | 10              | 20          | 20                   | 0.0%     |
| 4304                                | Other Equipment Repair   | 4,252       | 3,891       | 4,830           | 4,500       | 4,800                | 6.7%     |
| 4305                                | Heating / A.C. Repair    | 140         | 261         | 50              | 350         | 350                  | 0.0%     |
| 4306                                | Building Repair & Maint. | 3,551       | 8,019       | 7,600           | 8,250       | 5,800                | -29.7%   |
| 4307                                | Other Structures Repair  | 4,826       | 2,845       | 13,140          | 14,250      | 5,600                | -60.7%   |
| Maintenance & Repairs Total         |                          | 14,237      | 16,671      | 27,930          | 30,570      | 19,770               | -35.3%   |
| 44 Services                         |                          |             |             |                 |             |                      |          |
| 4401                                | Telephone                | 1,429       | 1,447       | 1,680           | 1,760       | 1,740                | -1.1%    |
| 4403                                | Assoc. Dues/Subscript.   | 100         | 261         | 300             | 310         | 450                  | 45.2%    |
| 4405                                | Travel & Training        | 164         | 120         | 300             | 530         | 540                  | 1.9%     |
| 4408                                | Legal Advertising        | -           | -           | 940             | 800         | 1,000                | 25.0%    |
| 4414                                | Clothing / Cleaning      | 350         | 350         | 350             | 350         | 350                  | 0.0%     |
| 4415                                | Special Services         | 8,356       | 7,137       | 6,500           | 8,000       | 9,950                | 24.4%    |
| 4417                                | Printing and Reprod.     | 40          | 25          | 350             | 240         | 370                  | 54.2%    |
| 4418                                | Contractual Services     | 83,867      | 102,922     | 108,890         | 102,550     | 100,680              | -1.8%    |
| 4442                                | Trust Fees               | -           | 881         | 880             | -           | 880                  | N/A      |
| 4443                                | Charge Card              | 65          | 61          | 70              | 70          | 70                   | 0.0%     |
| 4522                                | Audit Expense            | 1,460       | 2,221       | 2,220           | 1,900       | 2,300                | 21.1%    |
| Services Total                      |                          | 95,832      | 115,424     | 122,480         | 116,510     | 118,330              | 1.6%     |
| 45 Sundry Charges                   |                          |             |             |                 |             |                      |          |
| 4501                                | Insurance Expense        | 5,846       | 4,653       | 6,000           | 6,000       | 6,000                | 0.0%     |
| Sundry Charges Total                |                          | 5,846       | 4,653       | 6,000           | 6,000       | 6,000                | 0.0%     |
| 46 Capital Outlay                   |                          |             |             |                 |             |                      |          |
| 4601                                | Motor Vehicles           | 24,695      | 16,915      | -               | -           | -                    | N/A      |
| 4605                                | Machinery & Tools        | 4,455       | -           | 44,500          | 50,000      | 5,700                | -88.6%   |
| Capital Outlay Total                |                          | 29,150      | 16,915      | 44,500          | 50,000      | 5,700                | -88.6%   |
| CEMETERY EXPENSE TOTAL              |                          | \$ 369,926  | \$ 386,340  | \$ 448,420      | \$ 445,000  | \$ 404,000           | -9.2%    |
| CEMETERY NET                        |                          | \$ (16,545) | \$ 11,048   | \$ -            | \$ (9,000)  | \$ -                 |          |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Parks and Recreation      DIVISION: Cemetery

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

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

**DEPARTMENT:** Parks and Recreation

**DIVISION:** Cemetery

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

**BUILDING IMPROVEMENTS**

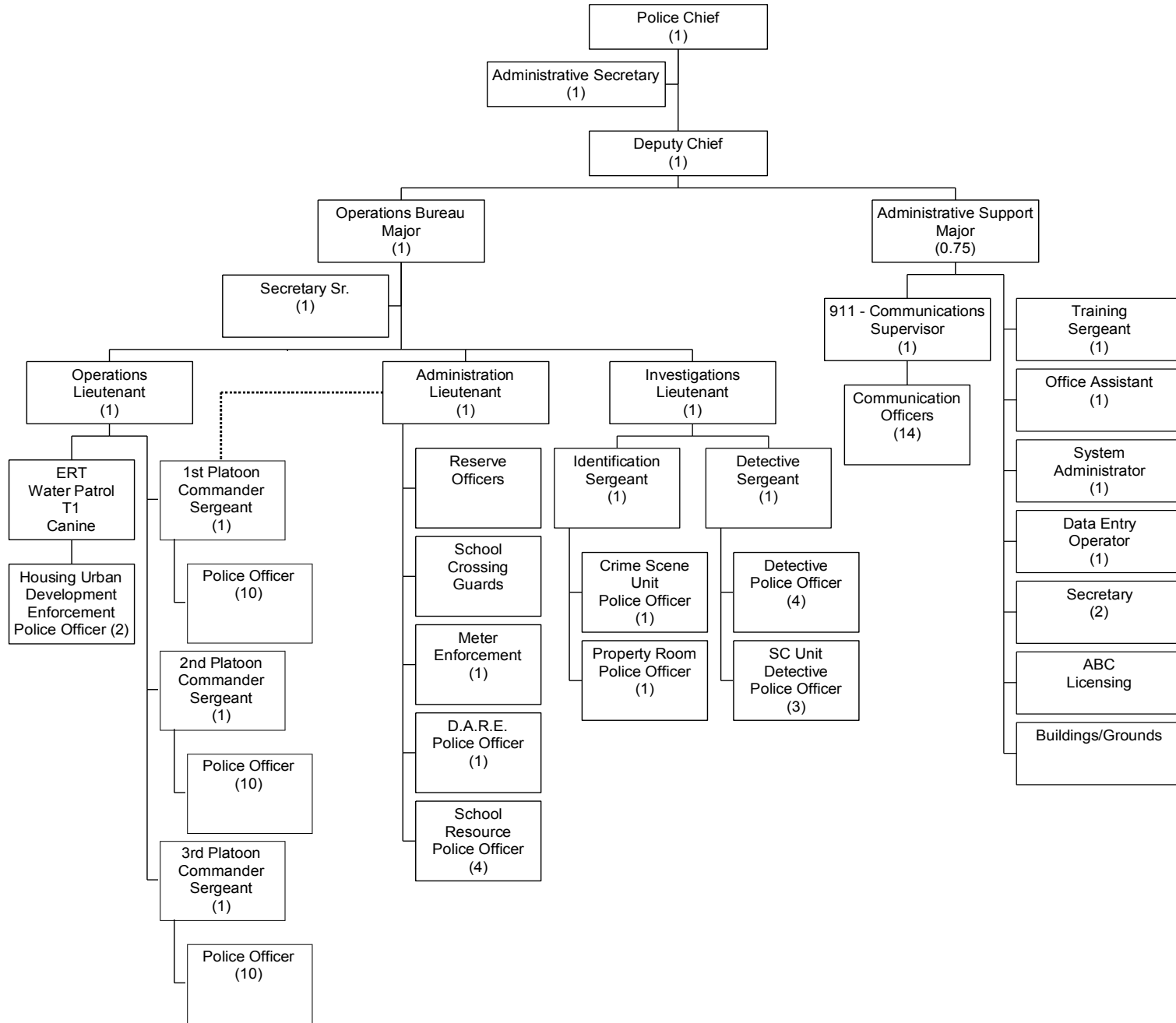
**DESCRIPTION OF ITEM OR PROJECT:**  
  
33' x 120" rigid corrugated mat for placing on the ground for equipment access to grave sites during wet conditions. This will provide traction for equipment and protect the lawn. This will replace the need to use painted plywood boards that are heavy, hard to handle and can be slick.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**  
  
\$500 freight charge

| <b>COSTS</b>                     |                 |
|----------------------------------|-----------------|
| <b>BASIC COSTS</b>               | \$ 5,200        |
| <b>CONSTRUCTION/INSTALLATION</b> | _____           |
| <b>PROFESSIONAL SERVICES</b>     | _____           |
| <b>(TRADE-IN)</b>                | _____           |
| <b>OTHER</b>                     | 500             |
| <b>TOTAL</b>                     | <b>\$ 5,700</b> |



# POLICE DEPARTMENT



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Department 40 - Police  
Division 231 - Police

41 Personnel Services

|                          |                        |            |            |            |            |            |        |
|--------------------------|------------------------|------------|------------|------------|------------|------------|--------|
| 4101                     | Salaries - Supervision | \$ 176,364 | \$ 148,264 | \$ 237,400 | \$ 257,510 | \$ 265,980 | 3.3%   |
| 4102                     | Salaries - Clerical    | 172,562    | 184,342    | 184,900    | 189,360    | 193,560    | 2.2%   |
| 4103                     | Salaries - Operational | 2,153,747  | 2,264,688  | 2,344,280  | 2,539,050  | 2,521,470  | -0.7%  |
| 4104                     | Salaries - Overtime    | 215,096    | 216,045    | 165,380    | 242,590    | 165,520    | -31.8% |
| 4105                     | Salaries - Other       | 44,514     | 44,854     | 46,970     | 50,060     | 40,950     | -18.2% |
| 4106                     | FICA                   | 16,755     | 18,999     | 32,490     | 18,990     | 18,800     | -1.0%  |
| 4107                     | Medicare               | 36,762     | 37,816     | 39,070     | 47,540     | 46,260     | -2.7%  |
| 4108                     | Life Insurance         | 4,793      | 5,300      | 5,640      | 5,310      | 5,650      | 6.4%   |
| 4109                     | Health Insurance       | 783,372    | 836,364    | 997,900    | 931,730    | 1,076,400  | 15.5%  |
| 4110                     | Cancer Insurance       | 2,840      | 5,743      | 6,020      | 6,570      | 6,570      | 0.0%   |
| 4111                     | Workers Compensation   | 138,921    | 94,753     | 79,720     | 89,890     | 66,970     | -25.5% |
| 4112                     | Employee Assist. Prgm  | 1,393      | 1,495      | 1,270      | 1,350      | 1,330      | -1.5%  |
| 4115                     | Unemploy. Insurance    | 3,736      | 1,286      | 2,660      | 1,580      | 3,190      | 101.9% |
| 4116                     | Employee Pension       | 38,808     | 39,523     | 81,970     | 41,390     | 44,390     | 7.2%   |
| 4119                     | Police & Fire Pension  | 831,233    | 753,700    | 791,650    | 978,990    | 957,850    | -2.2%  |
| Personnel Services Total |                        | 4,620,896  | 4,653,172  | 5,017,320  | 5,401,910  | 5,414,890  | 0.2%   |

42 Supplies

|                |                       |         |         |         |         |         |        |
|----------------|-----------------------|---------|---------|---------|---------|---------|--------|
| 4201           | Fuel                  | 129,879 | 98,804  | 109,070 | 138,870 | 125,470 | -9.6%  |
| 4202           | Minor Tools           | 161     | 147     | 180     | 180     | 180     | 0.0%   |
| 4203           | Office Supplies       | 10,780  | 18,185  | 13,700  | 11,000  | 11,700  | 6.4%   |
| 4204           | Cleaning Supplies     | 828     | 764     | 800     | 800     | 800     | 0.0%   |
| 4205           | Medical & Drug Supply | -       | -       | 20      | 20      | 20      | 0.0%   |
| 4207           | Clothing Supplies     | 25,073  | 26,166  | 40,000  | 36,700  | 26,500  | -27.8% |
| 4208           | Postage               | 1,236   | 1,858   | 1,400   | 1,400   | 1,400   | 0.0%   |
| 4209           | Educational Supplies  | 326     | 338     | 130     | 130     | 130     | 0.0%   |
| 4210           | Photographic Supplies | 896     | 805     | 1,300   | 800     | 800     | 0.0%   |
| 4211           | Periodicals & Supple. | 1,156   | 233     | 900     | 900     | 900     | 0.0%   |
| 4216           | Ammunition/Tasers     | 15,608  | 20,848  | 14,000  | 12,000  | 20,770  | 73.1%  |
| 4225           | Safety Supplies       | 1,875   | 4,782   | 1,800   | 1,800   | 1,800   | 0.0%   |
| Supplies Total |                       | 187,817 | 172,931 | 183,300 | 204,600 | 190,470 | -6.9%  |

43 Maintenance & Repairs

|                             |                         |        |        |        |         |        |        |
|-----------------------------|-------------------------|--------|--------|--------|---------|--------|--------|
| 4301                        | Vehicle Repair          | 59,939 | 66,742 | 64,300 | 60,640  | 55,000 | -9.3%  |
| 4302                        | Office Equip. Repair    | 5,181  | 8,146  | 9,300  | 34,240  | 18,060 | -47.3% |
| 4303                        | Instr. & Appar. Repair  | 725    | 1,284  | 3,450  | 3,450   | 850    | -75.4% |
| 4307                        | Other Structures Repair | 608    | 138    | 1,600  | 1,600   | 600    | -62.5% |
| 4309                        | Radios Repair           | 10,731 | 11,770 | 11,000 | 11,000  | 11,000 | 0.0%   |
| Maintenance & Repairs Total |                         | 77,184 | 88,079 | 89,650 | 110,930 | 85,510 | -22.9% |

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                    | Account Description    | 2008 Actual  | 2009 Actual  | 2010 Projection | 2010 Budget  | 2011 Proposed Budget | % Change |
|-----------------------------------|------------------------|--------------|--------------|-----------------|--------------|----------------------|----------|
| Division 231 - Police (continued) |                        |              |              |                 |              |                      |          |
| 44 Services                       |                        |              |              |                 |              |                      |          |
| 4401                              | Telephone              | \$ 25,103    | \$ 32,417    | \$ 29,000       | \$ 25,600    | \$ 29,000            | 13.3%    |
| 4402                              | Medical Exams          | -            | 88           | -               | -            | -                    | N/A      |
| 4403                              | Assoc. Dues/Subscript. | 2,028        | 1,816        | 2,450           | 2,450        | 2,690                | 9.8%     |
| 4405                              | Travel & Training      | 17,055       | 30,488       | 33,150          | 33,150       | 33,150               | 0.0%     |
| 4408                              | Legal Advertising      | 459          | 388          | -               | -            | -                    | N/A      |
| 4414                              | Clothing / Cleaning    | 20,848       | 20,173       | 21,430          | 21,430       | 22,650               | 5.7%     |
| 4415                              | Special Services       | 24,927       | 25,871       | 19,140          | 19,140       | 21,230               | 10.9%    |
| 4417                              | Printing and Reprod.   | 3,451        | 4,046        | 3,200           | 3,200        | 7,510                | 134.7%   |
| 4419                              | Professional Services  | -            | 1,770        | -               | -            | -                    | N/A      |
| 4481                              | Henderson Co. Attorney | 5,500        | 5,500        | 9,200           | 9,200        | 9,200                | 0.0%     |
| Services Total                    |                        | 99,370       | 122,555      | 117,570         | 114,170      | 125,430              | 9.9%     |
| 45 Sundry Charge                  |                        |              |              |                 |              |                      |          |
| 4531                              | DARE Expenses          | 2,021        | 2,658        | -               | -            | -                    | N/A      |
| 4534                              | K-9 Donation Expenses  | -            | 1,522        | -               | -            | -                    | N/A      |
| Sundry Charge Total               |                        | 2,021        | 4,179        | -               | -            | -                    | N/A      |
| 46 Capital Outlay                 |                        |              |              |                 |              |                      |          |
| 4601                              | Motor Vehicles         | 20,633       | 119,557      | 147,650         | 151,100      | 138,500              | -8.3%    |
| 4605                              | Machinery & Tools      | 35,853       | 50,695       | 95,330          | 89,400       | 23,000               | -74.3%   |
| Capital Outlay Total              |                        | 56,486       | 170,252      | 242,980         | 240,500      | 161,500              | -32.8%   |
| Total Police                      |                        | \$ 5,043,775 | \$ 5,211,169 | \$ 5,650,820    | \$ 6,072,110 | \$ 5,977,800         | -1.6%    |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Police

DIVISION: Police

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION           | NARRATIVE JUSTIFICATION  | TOTAL COST |
|----------------|-------------------------------|--|------------|
| 4216           | Ammunition                    | Ammunition and Tasers Used for Training, Emergency Response Team, and Replacement Needs. | \$ 20,770  |
| 4302           | Office Equipment Repair       | Starwitness Video Enhancement System Maintenance (5 yr)                                  | \$ 5,100   |
|                |                               | L3-Maintenance for Server  | 2,710      |
|                |                               | Maintenance for Color Copier   | 2,000      |
|                |                               | IKON Business Group - Copy Expenses Administrative Area                                  | 1,200      |
|                |                               | CDW-G  | 970        |
|                |                               | Internet Charge  | 720        |
|                |                               | Other  | 630        |
|                |                               | Konica-Minolta Copy Expenses Front Lobby   | 500        |
|                |                               | Stericycle - Hazardous Waste Contract Fee  | 500        |
|                |                               | HMP&L Video Camera Housing Installation (\$200/site x2)                                  | 400        |
|                |                               | HMP&L Installation of Metering   | 235        |
|                |                               | HMP&L Internet Installation Fees   | 725        |
|                |                               | HMP&L Broadband Internet Monthly Fee (\$90/camera/month)                                 | 1,080      |
|                |                               | HMP&L Broadband Internet Monthly Fee (\$90/server/month)                                 | 1,080      |
|                |                               | Central Business Group   | 210        |
|                |                               | Total  | \$ 18,060  |
| 4309           | Radios Repair                 | Commercial Radio - Radio/Equipment Repair  | \$ 8,200   |
|                |                               | Commercial Radio - Monthly Radio Service Charge \$230/month                              | 2,800      |
|                |                               | Total  | \$ 11,000  |
| 4403           | Association Dues and Subscrip | Rotary - Quarterly Dues for Chief Reed   | \$ 750     |
|                |                               | FBINA - Annual Fees for Reed, Brandon, Henderson & Stauffer                              | 500        |
|                |                               | ROCIC - Investigations Annual Fee  | 300        |
|                |                               | IACP - Annual Dues for John Reed and Earl Brandon  | 240        |
|                |                               | KACP - Annual Dues for J Reed, E Brandon, E Henderson, D Piller                          | 400        |
|                |                               | PERF - Annual Dues for John Reed   | 190        |
|                |                               | Nat'l Tactical Officers Association - ERT Team   | 150        |
|                |                               | NCPAA - Annual Dues for Sugg, Welch and Cates  | 110        |
|                |                               | SPIAA - Annual Dues for David Piller   | 50         |
|                |                               | Total  | \$ 2,690   |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Police DIVISION: Police

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | NARRATIVE JUSTIFICATION                          | TOTAL COST |
|----------------|---------------------|--|------------|
| 4415           | Special Services    | Clancy Systems - Parking Citation Fee            | \$ 4,300   |
|                |                     | Meals and Drinks for Work Release                | \$ 3,100   |
|                |                     | Education Reimbursement                          | 3,000      |
|                |                     | Pre-Employment Testing & Psychological Screening | 2,000      |
|                |                     | Awards Luncheon                                  | 1,200      |
|                |                     | Citizen's Academy                                | 1,200      |
|                |                     | Sitex - Mats/Towels                              | 850        |
|                |                     | Big Blue - Porta John Rental at Firing Range     | 720        |
|                |                     | Towing Charges                                   | 590        |
|                |                     | Promotional Exams                                | 530        |
|                |                     | Clean Up Day                                     | 500        |
|                |                     | Framing Professional Certificates                | 500        |
|                |                     | Accurint - People Searches for Investigations    | 600        |
|                |                     | Hepatitis B Vaccines - New Officers              | 300        |
|                |                     | Bell South - Subpoena Service                    | 300        |
|                |                     | Other  | 1,540      |
|                |                     | Total  | \$ 21,230  |
| 4417           | Printing            | West Law Updates (\$105.50 / month)              | \$ 1,270   |
|                |                     | Special Forms                                    | 1,500      |
|                |                     | IACP Net Subscription (Annually)                 | 1,100      |
|                |                     | Leads On Line (Annually)                         | 2,990      |
|                |                     | Harvard Business Review (Annually)               | 100        |
|                |                     | KRS Annual Update                                | 220        |
|                |                     | Other  | 330        |
|                |                     | Total  | \$ 7,510   |

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Police

DIVISION: Police

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Purchase of five (5) police pursuit vehicles. These will be equipped with decals, lights, sirens, and radios. These will replace current vehicles with high mileage and excessive repairs.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**  
The current mobile data terminals will be transferred to these new vehicles.

| <b>COSTS</b>                          |                   |
|---------------------------------------|-------------------|
| <b>BASIC COSTS</b>                    | \$ 131,875        |
| <b>CONSTRUCTION/<br/>INSTALLATION</b> | 6,625             |
| <b>PROFESSIONAL<br/>SERVICES</b>      | _____             |
| <b>(TRADE-IN)</b>                     | _____             |
| <b>OTHER</b>                          | _____             |
| <b>TOTAL</b>                          | <b>\$ 138,500</b> |

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Police

DIVISION: Police

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Flashback digital video system that will help to provide police officer safety, reduce citizen's complaints, and improve conviction rates in court

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

| <b>COSTS</b>                     |                             |
|----------------------------------|-----------------------------|
| <b>BASIC COSTS</b>               | \$ <u>17,000</u>            |
| <b>CONSTRUCTION/INSTALLATION</b> | <u>                    </u> |
| <b>PROFESSIONAL SERVICES</b>     | <u>                    </u> |
| <b>(TRADE-IN)</b>                | <u>                    </u> |
| <b>OTHER</b>                     | <u>                    </u> |
| <b>TOTAL</b>                     | <b>\$ <u>17,000</u></b>     |

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Police

DIVISION: Police

- EQUIPMENT
- IMPROVEMENTS OTHER THAN BUILDINGS
- BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**

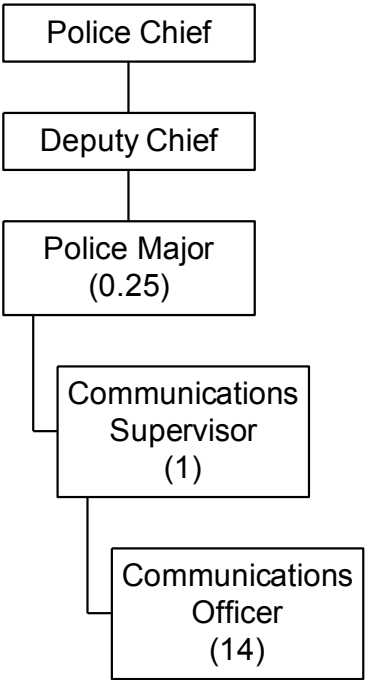
7 - Tasers with holders. These will be given to members of the operations division and detectives.

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

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



**POLICE DEPARTMENT  
911 EMERGENCY COMMUNICATIONS**



**CITY OF HENDERSON, KY  
911 FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                | Account Description   | 2008 Actual       | 2009 Actual       | 2010 Projection   | 2010 Budget         | 2011 Proposed Budget | % Change    |
|-------------------------------|-----------------------|-------------------|-------------------|-------------------|---------------------|----------------------|-------------|
| <b>REVENUE</b>                |                       |                   |                   |                   |                     |                      |             |
| 32 Service Fees               |                       |                   |                   |                   |                     |                      |             |
| 3270                          | 911 Fees              | \$ 321,027        | \$ 386,203        | \$ 418,000        | \$ 420,000          | \$ 420,000           | 0.0%        |
| 3272                          | Wireless 911 Revenue  | 164,025           | 167,060           | 180,000           | 170,000             | 180,000              | 5.9%        |
| Service Fees Total            |                       | 485,052           | 553,264           | 598,000           | 590,000             | 600,000              | 1.7%        |
| 37 Other Revenue              |                       |                   |                   |                   |                     |                      |             |
| 3700                          | Interest Income       | 2,462             | 268               | 120               | -                   | -                    | N/A         |
| 3754                          | State Grant           | -                 | -                 | -                 | -                   | 56,000               | N/A         |
| 3764                          | Revenue from County   | 71,669            | 73,285            | 76,500            | 110,500             | 100,000              | -9.5%       |
| Other Revenue Total           |                       | 74,131            | 73,553            | 76,620            | 110,500             | 156,000              | 41.2%       |
| 38 Transfer Miscellaneous     |                       |                   |                   |                   |                     |                      |             |
| 3851                          | Transfer from General | 185,000           | 253,000           | 229,000           | 331,500             | 303,000              | -8.6%       |
| Transfers Miscellaneous Total |                       | 185,000           | 253,000           | 229,000           | 331,500             | 303,000              | -8.6%       |
| 911 REVENUE TOTAL             |                       | <u>\$ 744,183</u> | <u>\$ 879,817</u> | <u>\$ 903,620</u> | <u>\$ 1,032,000</u> | <u>\$ 1,059,000</u>  | <u>2.6%</u> |

**EXPENSE**

Department 40 - Police  
Division 018 - 911

|                          |                        |           |           |           |           |           |        |
|--------------------------|------------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 41 Personnel Services    |                        |           |           |           |           |           |        |
| 4101                     | Salaries - Supervision | \$ 49,081 | \$ 52,115 | \$ 54,330 | \$ 52,850 | \$ 55,860 | 5.7%   |
| 4103                     | Salaries - Operational | 288,743   | 304,497   | 343,310   | 402,940   | 406,520   | 0.9%   |
| 4104                     | Salaries - Overtime    | 20,913    | 24,106    | 59,070    | 43,510    | 23,720    | -45.5% |
| 4106                     | FICA                   | 20,160    | 21,267    | 25,460    | 30,200    | 29,250    | -3.1%  |
| 4107                     | Medicare               | 4,871     | 5,139     | 6,160     | 7,250     | 7,050     | -2.8%  |
| 4108                     | Life Insurance         | 824       | 918       | 1,040     | 1,240     | 1,240     | 0.0%   |
| 4109                     | Health Insurance       | 119,698   | 132,496   | 165,570   | 187,580   | 219,600   | 17.1%  |
| 4110                     | Cancer Insurance       | 559       | 984       | 1,140     | 1,440     | 1,440     | 0.0%   |
| 4111                     | Workers Compensation   | 1,648     | 1,453     | 1,260     | 1,420     | 1,170     | -17.6% |
| 4112                     | Employee Assist. Prgm  | 231       | 253       | 240       | 270       | 270       | 0.0%   |
| 4115                     | Unemploy. Insurance    | 578       | 190       | 400       | 240       | 490       | 104.2% |
| 4116                     | Employee Pension       | 55,719    | 49,543    | 72,110    | 78,710    | 79,860    | 1.5%   |
| 4119                     | Police & Fire Pension  | 3,938     | 3,652     | 4,350     | 4,120     | 4,790     | 16.3%  |
| Personnel Services Total |                        | 566,963   | 596,612   | 734,440   | 811,770   | 831,260   | 2.4%   |

**CITY OF HENDERSON, KY**  
**911 FUND BUDGET**  
**FOR FISCAL YEAR 2010 - 2011**

| Account Number                 | Account Description    | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget  | 2011 Proposed Budget | % Change |
|--------------------------------|------------------------|-------------|-------------|-----------------|--------------|----------------------|----------|
| Division 018 - 911 (continued) |                        |             |             |                 |              |                      |          |
| 42 Supplies                    |                        |             |             |                 |              |                      |          |
| 4203                           | Office Supplies        | \$ 3,898    | \$ 7,507    | \$ 4,900        | \$ 4,900     | \$ 4,730             | -3.5%    |
| 4205                           | Medical & Drug Supply  | -           | 25          | 30              | 30           | 30                   | 0.0%     |
| 4207                           | Clothing Supplies      | 2,092       | 1,180       | 2,000           | 2,000        | 2,000                | 0.0%     |
| 4208                           | Postage                | 78          | 149         | -               | -            | -                    | N/A      |
| 4209                           | Educational Supplies   | 305         | -           | 100             | 100          | 100                  | 0.0%     |
| Supplies Total                 |                        | 6,373       | 8,861       | 7,030           | 7,030        | 6,860                | -2.4%    |
| 43 Maintenance & Repairs       |                        |             |             |                 |              |                      |          |
| 4302                           | Office Equip. Repair   | 8,412       | 29,074      | 30,480          | 27,800       | 30,480               | 9.6%     |
| 4309                           | Radios Repair          | 5,478       | 33,342      | 3,300           | 3,300        | 3,300                | 0.0%     |
| Maintenance & Repairs Total    |                        | 13,890      | 62,416      | 33,780          | 31,100       | 33,780               | 8.6%     |
| 44 Services                    |                        |             |             |                 |              |                      |          |
| 4401                           | Telephone              | 5,242       | 6,224       | 6,320           | 5,200        | 6,320                | 21.5%    |
| 4402                           | Medical Exams          | 50          | 67          | 400             | 400          | 400                  | 0.0%     |
| 4403                           | Assoc. Dues/Subscript. | 66          | 69          | 100             | 100          | 100                  | 0.0%     |
| 4405                           | Travel & Training      | 165         | 679         | 1,500           | 750          | 4,300                | 473.3%   |
| 4408                           | Legal Advertising      | 19          | 185         | -               | -            | -                    | N/A      |
| 4414                           | Clothing / Cleaning    | 1,840       | 1,765       | 1,950           | 1,950        | 1,880                | -3.6%    |
| 4415                           | Special Services       | 4,812       | 3,126       | 4,030           | 4,030        | 4,030                | 0.0%     |
| 4418                           | Contractual Services   | 103,280     | 89,772      | -               | -            | -                    | N/A      |
| 4426                           | 911 Expense            | 76,666      | 73,358      | 112,860         | 112,860      | 112,860              | 0.0%     |
| 4522                           | Audit Expense          | 1,095       | 1,392       | 1,210           | 1,210        | 1,210                | 0.0%     |
| Services Total                 |                        | 193,234     | 176,637     | 128,370         | 126,500      | 131,100              | 3.6%     |
| 46 Capital Outlay              |                        |             |             |                 |              |                      |          |
| 4606                           | Radio Equipment        | -           | 9,010       | -               | 55,600       | 56,000               | 0.7%     |
| Capital Outlay Total           |                        | -           | 9,010       | -               | 55,600       | 56,000               | 0.7%     |
| 911 EXPENSE TOTAL              |                        | \$ 780,460  | \$ 853,536  | \$ 903,620      | \$ 1,032,000 | \$ 1,059,000         | 2.6%     |
| 911 NET                        |                        | \$ (36,277) | \$ 26,281   | \$ -            | \$ -         | \$ -                 | -        |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Police DIVISION: 911

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION           | NARRATIVE JUSTIFICATION                                  | TOTAL COST |
|----------------|-------------------------------|--|------------|
| 4203           | Office Supplies               | Printer Toner Cartridges                                 | \$ 1,250   |
|                |                               | Filing Cabinets and Printer                              | 1,270      |
|                |                               | Other  | 2,210      |
|                |                               | Total  | \$ 4,730   |
| 4302           | Office Equipment Repair       | Yearly Maintenance Cost for E911/CAD Equipment           | \$ 20,410  |
|                |                               | Yearly Maintenance Cost for Recorder System              | 3,930      |
|                |                               | Yearly Maintenance Cost for Alarm Monitoring System      | 3,000      |
|                |                               | T-1 Line Maintenance                                     | 1,850      |
|                |                               | Yearly Maintenance for NetClock and Video Cards          | 980        |
|                |                               | Maintenance Contract for 3 Color Graphics Monitors       | 310        |
|                |                               | Total  | \$ 30,480  |
| 4403           | Association Dues and Subscrip | APCO International - Membership Dues for Nyeda Ditzer    | \$ 100     |
| 4414           | Clothing / Cleaning           | Dispatchers and Supervisor Cleaning Allowance            | \$ 1,880   |
| 4415           | Special Services              | SIMS   | \$ 1,890   |
|                |                               | Satellite Weather - Computer Station                     | 1,900      |
|                |                               | Sponsor - Henderson City/County Fire Association Meeting | 100        |
|                |                               | Other  | 140        |
|                |                               | Total  | \$ 4,030   |
| 4426           | 911 Expense                   | Payment to AT&T for the 911 Service                      | \$ 112,860 |
|                |                               |  |            |
|                |                               |  |            |
|                |                               |  |            |
|                |                               |  |            |
|                |                               |  |            |
|                |                               |  |            |

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Police

DIVISION: 911

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Digital phone system for the 911 dispatch center. This will replace the analog system that is currently being used.

**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**  
There will be electric work needed and other networking devices that will be provided by other contractors.

| <b>COSTS</b>                          |                             |
|---------------------------------------|-----------------------------|
| <b>BASIC COSTS</b>                    | \$ <u>56,000</u>            |
| <b>CONSTRUCTION/<br/>INSTALLATION</b> | <u>                    </u> |
| <b>PROFESSIONAL<br/>SERVICES</b>      | <u>                    </u> |
| <b>(TRADE-IN)</b>                     | <u>                    </u> |
| <b>OTHER</b>                          | <u>                    </u> |
| <b>TOTAL</b>                          | <b>\$ <u>56,000</u></b>     |

**CITY OF HENDERSON, KY**  
**POLICE INVESTIGATION FUND BUDGET**  
**FOR FISCAL YEAR 2010 - 2011**

| Account Number               | Account Description   | 2008 Actual      | 2009 Actual      | 2010 Projection | 2010 Budget      | 2011 Proposed Budget | % Change      |
|------------------------------|-----------------------|------------------|------------------|-----------------|------------------|----------------------|---------------|
| <b>REVENUE</b>               |                       |                  |                  |                 |                  |                      |               |
| 36 Sale of Property          |                       |                  |                  |                 |                  |                      |               |
| 3622                         | Sale of Equipment     | \$ 2,571         | \$ 1,348         | \$ -            | \$ -             | \$ -                 | N/A           |
| Sale of Property Total       |                       | 2,571            | 1,348            | -               | -                | -                    | N/A           |
| 37 Other Revenue             |                       |                  |                  |                 |                  |                      |               |
| 3700                         | Interest Income       | 1,292            | 504              | 300             | 500              | 200                  | -60.0%        |
| 3757                         | Investigation Revenue | 10,036           | 41,412           | 1,280           | 10,500           | 8,800                | -16.2%        |
| Other Revenue Total          |                       | 11,328           | 41,916           | 1,580           | 11,000           | 9,000                | -18.2%        |
| POLICE INVEST. REVENUE TOTAL |                       | <u>\$ 13,899</u> | <u>\$ 43,264</u> | <u>\$ 1,580</u> | <u>\$ 11,000</u> | <u>\$ 9,000</u>      | <u>-18.2%</u> |

**EXPENSE**

|                              |                  |                    |                  |                   |                    |                    |              |
|------------------------------|------------------|--------------------|------------------|-------------------|--------------------|--------------------|--------------|
| 44 Services                  |                  |                    |                  |                   |                    |                    |              |
| 4415                         | Special Services | \$ 24,696          | \$ 8,700         | \$ 10,000         | \$ 36,580          | \$ 47,000          | 28.5%        |
| Services Total               |                  | 24,696             | 8,700            | 10,000            | 36,580             | 47,000             | 28.5%        |
| POLICE INVEST. EXPENSE TOTAL |                  | <u>\$ 24,696</u>   | <u>\$ 8,700</u>  | <u>\$ 10,000</u>  | <u>\$ 36,580</u>   | <u>\$ 47,000</u>   | <u>28.5%</u> |
| POLICE INVESTIGATION NET     |                  | <u>\$ (10,798)</u> | <u>\$ 34,564</u> | <u>\$ (8,420)</u> | <u>\$ (25,580)</u> | <u>\$ (38,000)</u> |              |



**CITY OF HENDERSON, KY**  
**JUSTICE ASSISTANCE GRANT (JAG) FUND BUDGET**  
**FOR FISCAL YEAR 2010 - 2011**

| Account Number                | Account Description   | 2008 Actual      | 2009 Actual      | 2010 Projection  | 2010 Budget      | 2011 Proposed Budget | % Change      |
|-------------------------------|-----------------------|------------------|------------------|------------------|------------------|----------------------|---------------|
| <b>REVENUE</b>                |                       |                  |                  |                  |                  |                      |               |
| 37 Other Revenue              |                       |                  |                  |                  |                  |                      |               |
| 3700                          | Interest Income       | \$ 4,038         | \$ 650           | \$ 40            | \$ 750           | \$ -                 | -100.0%       |
| 3753                          | Federal Grant         | 60,159           | 15,409           | 12,000           | 42,150           | 27,000               | -35.9%        |
| Other Revenue Total           |                       | 64,197           | 16,059           | 12,040           | 42,900           | 27,000               | -37.1%        |
| 38 Transfer Miscellaneous     |                       |                  |                  |                  |                  |                      |               |
| 3851                          | Transfer from General | -                | -                | -                | 14,100           | -                    | -100.0%       |
| Transfers Miscellaneous Total |                       | -                | -                | -                | 14,100           | -                    | -100.0%       |
| <b>JAG REVENUE TOTAL</b>      |                       | <b>\$ 64,197</b> | <b>\$ 16,059</b> | <b>\$ 12,040</b> | <b>\$ 57,000</b> | <b>\$ 27,000</b>     | <b>-52.6%</b> |

**EXPENSE**

|                          |                     |                  |                    |                  |                    |                  |               |
|--------------------------|---------------------|------------------|--------------------|------------------|--------------------|------------------|---------------|
| 41 Personnel Services    |                     |                  |                    |                  |                    |                  |               |
| 4104                     | Salaries - Overtime | \$ -             | \$ 3,295           | \$ 2,240         | \$ -               | \$ -             | N/A           |
| Personnel Services Total |                     | -                | 3,295              | 2,240            | -                  | -                | N/A           |
| 46 Capital Outlay        |                     |                  |                    |                  |                    |                  |               |
| 4664                     | Prevention          | 12,500           | -                  | -                | -                  | -                | N/A           |
| 4675                     | Overtime            | -                | -                  | -                | -                  | 5,000            | N/A           |
| 4677                     | Equipment           | 30,472           | 99,794             | 9,800            | 78,470             | 22,000           | -72.0%        |
| Capital Outlay Total     |                     | 42,972           | 99,794             | 9,800            | 78,470             | 27,000           | -65.6%        |
| 47 Transfers             |                     |                  |                    |                  |                    |                  |               |
| 4703                     | Transfer to General | 4,034            | -                  | -                | -                  | -                | N/A           |
| Transfers Total          |                     | 4,034            | -                  | -                | -                  | -                | N/A           |
| <b>JAG EXPENSE TOTAL</b> |                     | <b>\$ 47,006</b> | <b>\$ 103,088</b>  | <b>\$ 12,040</b> | <b>\$ 78,470</b>   | <b>\$ 27,000</b> | <b>-65.6%</b> |
| <b>JAG NET</b>           |                     | <b>\$ 17,191</b> | <b>\$ (87,029)</b> | <b>\$ -</b>      | <b>\$ (21,470)</b> | <b>\$ -</b>      |               |



**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Police

DIVISION: Justice Assistance Grant

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

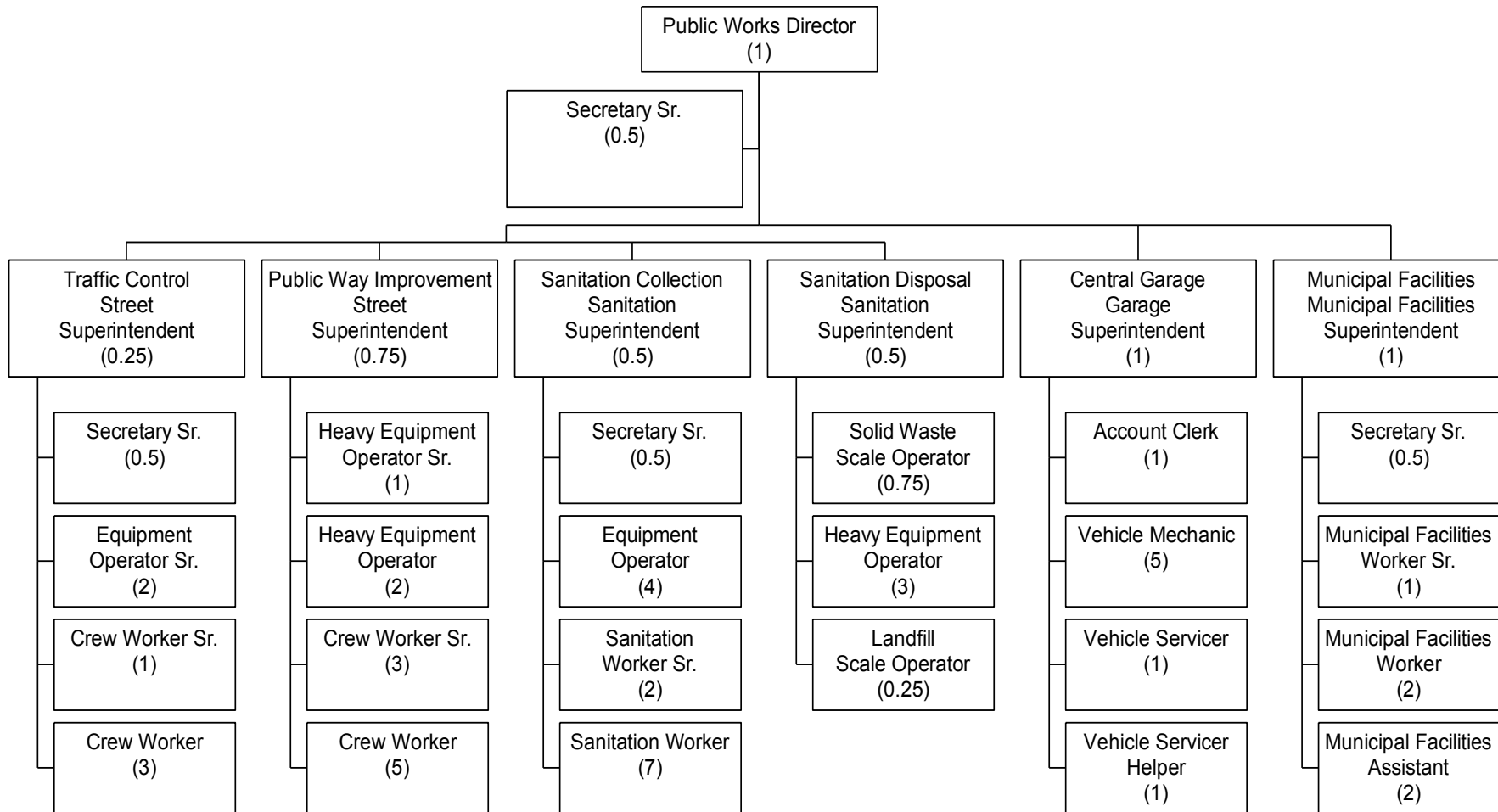
BUILDING IMPROVEMENTS

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

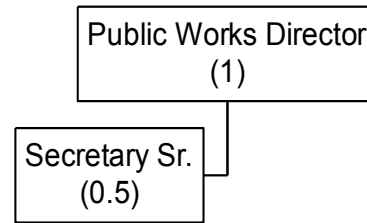
**RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):**

| <b>COSTS</b>                          |                  |
|---------------------------------------|------------------|
| <b>BASIC COSTS</b>                    | \$ 22,000        |
| <b>CONSTRUCTION/<br/>INSTALLATION</b> | _____            |
| <b>PROFESSIONAL<br/>SERVICES</b>      | _____            |
| <b>(TRADE-IN)</b>                     | _____            |
| <b>OTHER</b>                          | _____            |
| <b>TOTAL</b>                          | <b>\$ 22,000</b> |

# PUBLIC WORKS



# PUBLIC WORKS ADMINISTRATION



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

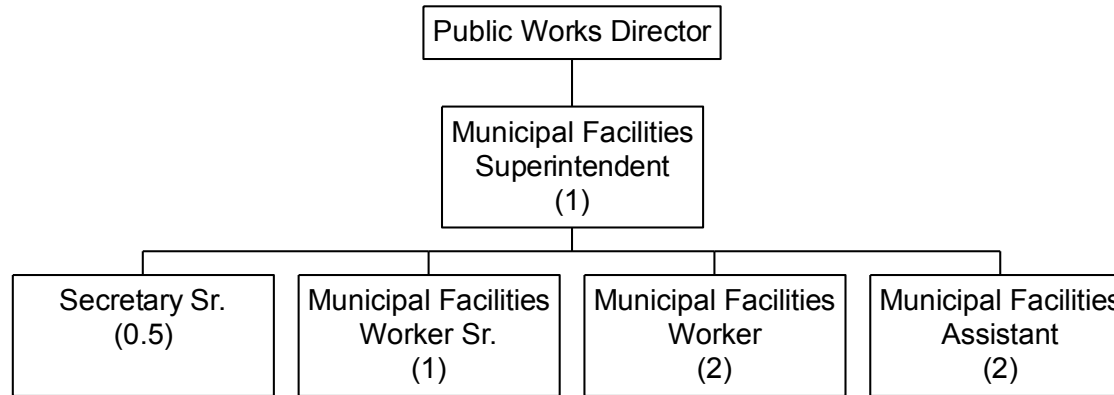
| Account Number                             | Account Description      | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|--|--------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Department 45 - Public Works               |                          |             |             |                 |             |                      |          |
| Division 341 - Public Works Administration |                          |             |             |                 |             |                      |          |
| <b>41 Personnel Services</b>               |                          |             |             |                 |             |                      |          |
| 4101                                       | Salaries - Supervision   | \$ 84,873   | \$ 86,078   | \$ 87,500       | \$ 88,660   | \$ 91,350            | 3.0%     |
| 4102                                       | Salaries - Clerical      | 14,788      | 16,230      | 16,750          | 17,140      | 17,230               | 0.5%     |
| 4106                                       | FICA                     | 5,735       | 5,839       | 5,210           | 6,560       | 6,740                | 2.7%     |
| 4107                                       | Medicare                 | 1,341       | 1,366       | 1,390           | 1,540       | 1,580                | 2.6%     |
| 4108                                       | Life Insurance           | 108         | 120         | 130             | 130         | 130                  | 0.0%     |
| 4109                                       | Health Insurance         | 16,975      | 18,720      | 21,770          | 18,450      | 21,600               | 17.1%    |
| 4110                                       | Cancer Insurance         | 71          | 141         | 150             | 140         | 140                  | 0.0%     |
| 4111                                       | Workers Compensation     | 4,543       | 3,262       | 2,660           | 3,000       | 1,790                | -40.3%   |
| 4112                                       | Employee Assist. Prgm    | 32          | 33          | 30              | 30          | 30                   | 0.0%     |
| 4115                                       | Unemploy. Insurance      | 150         | 43          | 90              | 50          | 110                  | 120.0%   |
| 4116                                       | Employee Pension         | 16,011      | 13,931      | 16,790          | 17,100      | 18,390               | 7.5%     |
| Personnel Services Total                   |                          | 144,627     | 145,765     | 152,470         | 152,800     | 159,090              | 4.1%     |
| <b>42 Supplies</b>                         |                          |             |             |                 |             |                      |          |
| 4201                                       | Fuel                     | 961         | 2,349       | 2,030           | 900         | 1,950                | 116.7%   |
| 4203                                       | Office Supplies          | 138         | 329         | 370             | 150         | 300                  | 100.0%   |
| 4207                                       | Clothing Supplies        | -           | 100         | 100             | 100         | 100                  | 0.0%     |
| 4208                                       | Postage                  | 170         | 106         | 150             | 150         | 150                  | 0.0%     |
| Supplies Total                             |                          | 1,268       | 2,884       | 2,650           | 1,300       | 2,500                | 92.3%    |
| <b>43 Maintenance &amp; Repairs</b>        |                          |             |             |                 |             |                      |          |
| 4301                                       | Vehicle Repair           | 451         | 99          | 100             | 100         | 100                  | 0.0%     |
| 4302                                       | Office Equip. Repair     | 353         | 495         | 500             | 300         | 500                  | 66.7%    |
| 4305                                       | Heating / A.C. Repair    | 495         | -           | 400             | 400         | 400                  | 0.0%     |
| 4306                                       | Building Repair & Maint. | 1,587       | 6,296       | 2,800           | 13,500      | 2,000                | -85.2%   |
| Maintenance & Repairs Total                |                          | 2,885       | 6,890       | 3,800           | 14,300      | 3,000                | -79.0%   |
| <b>44 Services</b>                         |                          |             |             |                 |             |                      |          |
| 4401                                       | Telephone                | 2,762       | 3,443       | 3,100           | 3,000       | 3,100                | 3.3%     |
| 4403                                       | Assoc. Dues/Subscript.   | 1,042       | 1,008       | 310             | 1,100       | 1,100                | 0.0%     |
| 4405                                       | Travel & Training        | 3,979       | 2,088       | 1,210           | 2,170       | 2,630                | 21.2%    |
| 4415                                       | Special Services         | 2,053       | 1,324       | 30              | 200         | 200                  | 0.0%     |
| 4417                                       | Printing and Reprod.     | 11          | 3           | 20              | 20          | 20                   | 0.0%     |
| Services Total                             |                          | 9,847       | 7,867       | 4,670           | 6,490       | 7,050                | 8.6%     |
| <b>46 Capital Outlay</b>                   |                          |             |             |                 |             |                      |          |
| 4601                                       | Motor Vehicles           | 23,366      | -           | -               | -           | -                    | N/A      |
| Capital Outlay Total                       |                          | 23,366      | -           | -               | -           | -                    | N/A      |
| Total Public Works Administration          |                          | \$ 181,993  | \$ 163,405  | \$ 163,590      | \$ 174,890  | \$ 171,640           | -1.9%    |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Public Works DIVISION: Administration

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

# PUBLIC WORKS MUNICIPAL FACILITIES



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Department 45 - Public Works  
Division 014 - Municipal Facilities

41 Personnel Services

|                          |                        |           |           |           |           |           |        |
|--------------------------|------------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 4101                     | Salaries - Supervision | \$ 58,796 | \$ 62,101 | \$ 63,290 | \$ 63,140 | \$ 65,000 | 2.9%   |
| 4102                     | Salaries - Clerical    | 15,371    | 16,230    | 16,750    | 17,140    | 17,230    | 0.5%   |
| 4103                     | Salaries - Operational | 127,945   | 156,910   | 168,990   | 161,060   | 164,820   | 2.3%   |
| 4104                     | Salaries - Overtime    | 4,378     | 3,626     | 5,490     | 9,180     | 5,580     | -39.2% |
| 4106                     | FICA                   | 12,031    | 13,826    | 14,640    | 15,530    | 15,670    | 0.9%   |
| 4107                     | Medicare               | 2,814     | 3,234     | 3,430     | 3,640     | 3,670     | 0.8%   |
| 4108                     | Life Insurance         | 409       | 503       | 530       | 530       | 530       | 0.0%   |
| 4109                     | Health Insurance       | 70,810    | 79,040    | 92,500    | 79,950    | 93,600    | 17.1%  |
| 4110                     | Cancer Insurance       | 259       | 589       | 620       | 620       | 620       | 0.0%   |
| 4111                     | Workers Compensation   | 14,383    | 8,213     | 6,720     | 7,570     | 8,420     | 11.2%  |
| 4112                     | Employee Assist. Prgm  | 133       | 140       | 120       | 120       | 120       | 0.0%   |
| 4115                     | Unemploy. Insurance    | 326       | 104       | 220       | 120       | 260       | 116.7% |
| 4116                     | Employee Pension       | 33,174    | 32,519    | 41,160    | 40,490    | 42,770    | 5.6%   |
| Personnel Services Total |                        | 340,828   | 377,034   | 414,460   | 399,090   | 418,290   | 4.8%   |

42 Supplies

|                |                       |        |        |        |        |        |       |
|----------------|-----------------------|--------|--------|--------|--------|--------|-------|
| 4201           | Fuel                  | 7,280  | 7,337  | 6,500  | 7,800  | 7,410  | -5.0% |
| 4202           | Minor Tools           | 1,403  | 2,036  | 1,800  | 2,000  | 2,000  | 0.0%  |
| 4203           | Office Supplies       | 936    | 843    | 1,000  | 850    | 900    | 5.9%  |
| 4204           | Cleaning Supplies     | -      | 949    | 2,200  | 2,200  | 2,200  | 0.0%  |
| 4205           | Medical & Drug Supply | -      | -      | 50     | 50     | 50     | 0.0%  |
| 4207           | Clothing Supplies     | 1,730  | 2,116  | 2,000  | 2,000  | 2,000  | 0.0%  |
| 4208           | Postage               | 69     | 46     | 30     | 50     | 50     | 0.0%  |
| 4214           | Chemical Supplies     | 10,429 | 9,018  | 9,000  | 9,000  | 9,000  | 0.0%  |
| 4215           | Janitorial Supplies   | 18,673 | 20,056 | 20,000 | 20,000 | 20,000 | 0.0%  |
| Supplies Total |                       | 40,521 | 42,400 | 42,580 | 43,950 | 43,610 | -0.8% |

43 Maintenance & Repairs

|                             |                          |        |        |        |         |         |        |
|-----------------------------|--------------------------|--------|--------|--------|---------|---------|--------|
| 4301                        | Vehicle Repair           | 2,450  | 833    | 3,000  | 2,700   | 2,700   | 0.0%   |
| 4302                        | Office Equip. Repair     | 2      | 8      | 250    | 250     | 250     | 0.0%   |
| 4305                        | Heating / A.C. Repair    | 12,866 | 21,856 | 16,000 | 16,000  | 16,000  | 0.0%   |
| 4306                        | Building Repair & Maint. | 47,376 | 36,832 | 38,000 | 58,000  | 123,000 | 112.1% |
| 4307                        | Other Structures Repair  | 14,525 | 16,025 | 20,000 | 20,000  | 20,000  | 0.0%   |
| 4308                        | Machines Tools Repair    | -      | 18     | 400    | 400     | 400     | 0.0%   |
| 4310                        | Video Equipment          | 3,763  | 180    | 2,500  | 2,500   | 2,500   | 0.0%   |
| 4325                        | Boat Launch Expense      | 6,841  | 1,988  | 2,500  | 2,500   | 2,500   | 0.0%   |
| Maintenance & Repairs Total |                          | 87,824 | 77,739 | 82,650 | 102,350 | 167,350 | 63.5%  |

**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                                  | Account Description       | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|---|---------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Division 014 - Municipal Facilities (continued) |                           |             |             |                 |             |                      |          |
| 44 Services                                     |                           |             |             |                 |             |                      |          |
| 4401  | Telephone                 | \$ 5,276    | \$ 6,729    | \$ 7,500        | \$ 5,500    | \$ 7,500             | 36.4%    |
| 4408  | Legal Advertising         | 96          | -           | -               | -           | -                    | N/A      |
| 4414  | Clothing / Cleaning       | 588         | 600         | 600             | 600         | 600                  | 0.0%     |
| 4415  | Special Services          | 768         | 760         | 430             | 500         | 500                  | 0.0%     |
| 4417  | Printing and Reprod.      | 24          | -           | 600             | -           | -                    | N/A      |
| 4418  | Contractual Services      | 121,764     | 126,158     | 115,000         | 120,000     | 109,820              | -8.5%    |
| 4424  | Equipment Rental          | 800         | -           | 2,100           | 1,500       | 2,200                | 46.7%    |
| Services Total                                  |                           | 129,316     | 134,247     | 126,230         | 128,100     | 120,620              | -5.8%    |
| 46 Capital Outlay                               |                           |             |             |                 |             |                      |          |
| 4601  | Motor Vehicles            | 28,181      | -           | -               | -           | -                    | N/A      |
| 4602  | Office Furniture /Fixture | 33,987      | -           | -               | -           | -                    | N/A      |
| 4605  | Machinery & Tools         | -           | 56,846      | 40,350          | 38,800      | -                    | -100.0%  |
| 4607  | Data Processing Equip.    | -           | -           | 25,000          | 25,000      | -                    | -100.0%  |
| 4641  | Municipal Center Impr.    | -           | -           | 50,000          | 10,000      | -                    | -100.0%  |
| Capital Outlay Total                            |                           | 62,168      | 56,846      | 115,350         | 73,800      | -                    | -100.0%  |
| Total Municipal Facilities                      |                           | \$ 660,658  | \$ 688,267  | \$ 781,270      | \$ 747,290  | \$ 749,870           | 0.3%     |



**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Public Works DIVISION: Municipal Facilities

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION  | NARRATIVE JUSTIFICATION                        | TOTAL COST |
|----------------|----------------------|--|------------|
| 4418           | Contractual Services | Public Safety Building Janitorial Contract     | \$ 40,680  |
|                |                      | City Building Janitorial Contract              | 28,500     |
|                |                      | Public Safety Building HVAC                    | 8,030      |
|                |                      | Elevators Maintenance                          | 6,400      |
|                |                      | City Building HVAC                             | 5,610      |
|                |                      | Fire Monitoring                                | 4,640      |
|                |                      | Public Safety Building Fire Alarm              | 3,380      |
|                |                      | Dixon Hall Janitorial Contract                 | 3,000      |
|                |                      | Welcome Center Janitorial Contract             | 1,920      |
|                |                      | City Building Fire Alarm                       | 1,200      |
|                |                      | 911 Generator                                  | 1,050      |
|                |                      | Pest Control for Welcome Center                | 920        |
|                |                      | Muzak  | 680        |
|                |                      | Dumbwaiter and Public Safety Building Elevator | 660        |
|                |                      | City Building Generator                        | 630        |
|                |                      | Copier Maintenance Contract                    | 600        |
|                |                      | City Building Time Clock                       | 480        |
|                |                      | Public Safety Building Sprinkler System        | 480        |
|                |                      | Copier Maintenance Contract                    | 480        |
|                |                      | Floor Mats                                     | 480        |
|                |                      | Total  | \$ 109,820 |

**CITY OF HENDERSON, KY  
MAJOR REPAIR DETAIL INFORMATION  
FISCAL YEAR 2011**

**DEPARTMENT:** Public Works

**DIVISION:** Municipal Facilities

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

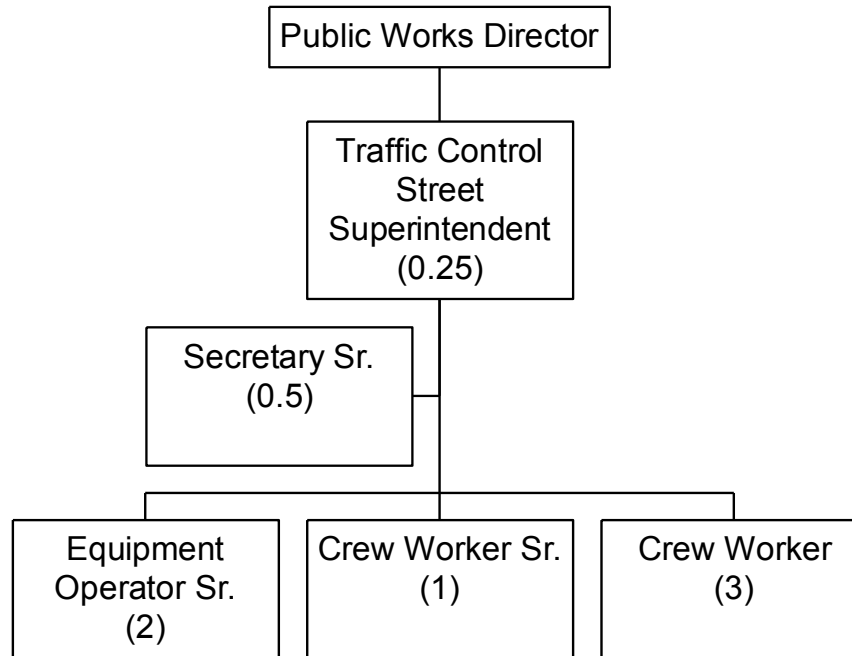
BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Repairs to the Public Works/Gas facilities on 5th Street. This will include the removal and replacement of the floor tile in the office area. It also will include the cleaning and painting of the office walls and the replacement of the ceiling tiles.

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

| <b>COSTS</b>                     |                  |
|----------------------------------|------------------|
| <b>BASIC COSTS</b>               | \$ 26,000        |
| <b>CONSTRUCTION/INSTALLATION</b> | _____            |
| <b>PROFESSIONAL SERVICES</b>     | _____            |
| <b>(TRADE-IN)</b>                | _____            |
| <b>OTHER</b>                     | _____            |
| <b>TOTAL</b>                     | <b>\$ 26,000</b> |

# PUBLIC WORKS TRAFFIC CONTROL

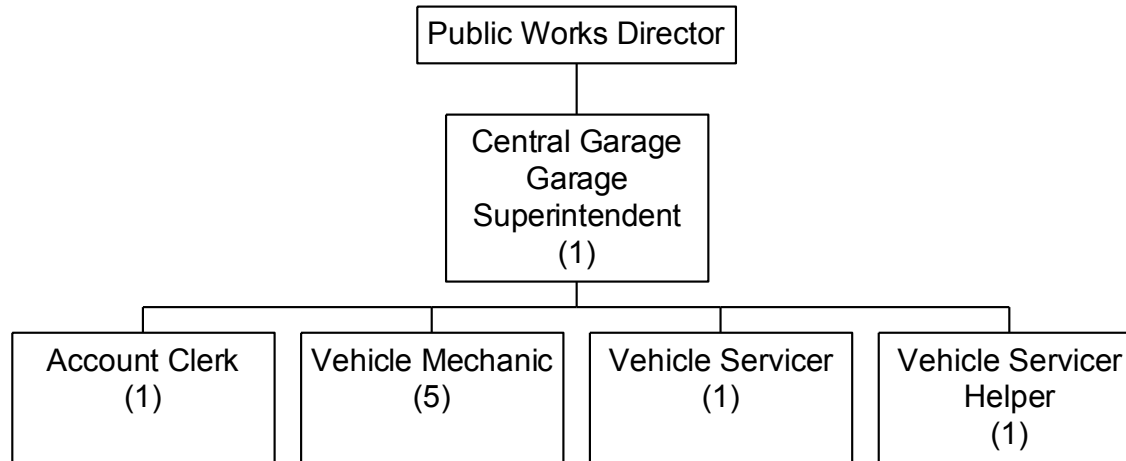


**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                 | Account Description      | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|--------------------------------|--------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Department 45 - Public Works   |                          |             |             |                 |             |                      |          |
| Division 234 - Traffic Control |                          |             |             |                 |             |                      |          |
| 41 Personnel Services          |                          |             |             |                 |             |                      |          |
| 4101                           | Salaries - Supervision   | \$ 14,397   | \$ 15,207   | \$ 15,740       | \$ 15,710   | \$ 16,040            | 2.1%     |
| 4102                           | Salaries - Clerical      | 15,432      | 16,244      | 16,470          | 16,750      | 17,060               | 1.9%     |
| 4103                           | Salaries - Operational   | 167,744     | 168,494     | 130,920         | 165,540     | 172,000              | 3.9%     |
| 4104                           | Salaries - Overtime      | 3,562       | 5,405       | 2,640           | 7,920       | 3,750                | -52.7%   |
| 4106                           | FICA                     | 11,630      | 11,854      | 9,510           | 12,770      | 13,080               | 2.4%     |
| 4107                           | Medicare                 | 2,720       | 2,772       | 2,230           | 2,990       | 3,060                | 2.3%     |
| 4108                           | Life Insurance           | 486         | 509         | 450             | 550         | 550                  | 0.0%     |
| 4109                           | Health Insurance         | 78,570      | 81,120      | 78,550          | 83,030      | 97,200               | 17.1%    |
| 4110                           | Cancer Insurance         | 318         | 597         | 520             | 640         | 640                  | 0.0%     |
| 4111                           | Workers Compensation     | 18,815      | 18,074      | 13,820          | 15,580      | 19,670               | 26.3%    |
| 4112                           | Employee Assist. Prgm    | 142         | 146         | 100             | 120         | 120                  | 0.0%     |
| 4115                           | Unemploy. Insurance      | 272         | 95          | 200             | 100         | 210                  | 110.0%   |
| 4116                           | Employee Pension         | 32,313      | 26,955      | 26,610          | 33,280      | 35,700               | 7.3%     |
| Personnel Services Total       |                          | 346,401     | 347,470     | 297,760         | 354,980     | 379,080              | 6.8%     |
| 42 Supplies                    |                          |             |             |                 |             |                      |          |
| 4201                           | Fuel                     | 38,975      | 30,279      | 30,710          | 38,000      | 32,640               | -14.1%   |
| 4202                           | Minor Tools              | 611         | 1,079       | 500             | 500         | 500                  | 0.0%     |
| 4203                           | Office Supplies          | 209         | 381         | 250             | 200         | 200                  | 0.0%     |
| 4205                           | Medical & Drug Supply    | -           | -           | 20              | 20          | 20                   | 0.0%     |
| 4207                           | Clothing Supplies        | 2,143       | 1,833       | 2,000           | 2,000       | 2,000                | 0.0%     |
| 4208                           | Postage                  | 45          | 5           | 50              | 50          | 50                   | 0.0%     |
| 4213                           | Traffic Control Supplies | 19,557      | 21,305      | 22,000          | 22,000      | 22,000               | 0.0%     |
| Supplies Total                 |                          | 61,540      | 54,882      | 55,530          | 62,770      | 57,410               | -8.5%    |
| 43 Maintenance & Repairs       |                          |             |             |                 |             |                      |          |
| 4301                           | Vehicle Repair           | 26,363      | 23,683      | 28,000          | 30,000      | 50,000               | 66.7%    |
| Maintenance & Repairs Total    |                          | 26,363      | 23,683      | 28,000          | 30,000      | 50,000               | 66.7%    |
| 44 Services                    |                          |             |             |                 |             |                      |          |
| 4401                           | Telephone                | 2,058       | 1,666       | 1,900           | 2,000       | 2,000                | 0.0%     |
| 4405                           | Travel & Training        | 2,180       | 2,072       | 2,200           | 2,790       | 3,340                | 19.7%    |
| 4409                           | Electric-Purchased       | 19,005      | 22,295      | 22,000          | 20,900      | 23,000               | 10.0%    |
| 4414                           | Clothing / Cleaning      | 600         | 500         | 600             | 600         | 1,200                | 100.0%   |
| 4415                           | Special Services         | 20,077      | 18,332      | 16,000          | 16,400      | 18,800               | 14.6%    |
| Services Total                 |                          | 43,921      | 44,865      | 42,700          | 42,690      | 48,340               | 13.2%    |
| 46 Capital Outlay              |                          |             |             |                 |             |                      |          |
| 4601                           | Motor Vehicles           | 136,070     | -           | -               | -           | -                    | N/A      |
| Capital Outlay Total           |                          | 136,070     | -           | -               | -           | -                    | N/A      |
| Total Traffic Control          |                          | \$ 614,295  | \$ 470,900  | \$ 423,990      | \$ 490,440  | \$ 534,830           | 9.1%     |



# PUBLIC WORKS CENTRAL GARAGE



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Department 45 - Public Works  
Division 366 - Central Garage

41 Personnel Services

|                          |                        |           |           |           |           |           |        |
|--------------------------|------------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 4101                     | Salaries - Supervision | \$ 56,714 | \$ 36,775 | \$ 45,280 | \$ 46,310 | \$ 46,380 | 0.2%   |
| 4102                     | Salaries - Clerical    | 28,257    | 29,710    | 30,380    | 30,300    | 31,120    | 2.7%   |
| 4103                     | Salaries - Operational | 211,624   | 240,221   | 273,690   | 247,300   | 240,110   | -2.9%  |
| 4104                     | Salaries - Overtime    | 11,857    | 5,550     | 5,170     | 7,270     | 5,250     | -27.8% |
| 4106                     | FICA                   | 18,090    | 18,175    | 20,220    | 20,590    | 20,020    | -2.8%  |
| 4107                     | Medicare               | 4,231     | 4,251     | 4,730     | 4,820     | 4,680     | -2.9%  |
| 4108                     | Life Insurance         | 540       | 652       | 790       | 730       | 730       | 0.0%   |
| 4109                     | Health Insurance       | 88,270    | 100,880   | 138,200   | 110,700   | 129,600   | 17.1%  |
| 4110                     | Cancer Insurance       | 330       | 761       | 920       | 850       | 850       | 0.0%   |
| 4111                     | Workers Compensation   | 17,478    | 15,544    | 12,010    | 13,540    | 10,930    | -19.3% |
| 4112                     | Employee Assist. Prgm  | 164       | 184       | 180       | 160       | 160       | 0.0%   |
| 4115                     | Unemploy. Insurance    | 408       | 147       | 310       | 160       | 330       | 106.3% |
| 4116                     | Employee Pension       | 48,836    | 42,562    | 57,120    | 53,670    | 54,660    | 1.8%   |
| Personnel Services Total |                        | 486,800   | 495,412   | 589,000   | 536,400   | 544,820   | 1.6%   |

42 Supplies

|                |                       |        |        |        |        |        |       |
|----------------|-----------------------|--------|--------|--------|--------|--------|-------|
| 4200           | Non-Inventory Parts   | 3,011  | 2,580  | 4,600  | 3,300  | 4,000  | 21.2% |
| 4201           | Fuel                  | 8,820  | 7,662  | 9,650  | 10,500 | 11,310 | 7.7%  |
| 4202           | Minor Tools           | 4,726  | 3,275  | 6,800  | 7,000  | 7,000  | 0.0%  |
| 4203           | Office Supplies       | 436    | 476    | 600    | 600    | 600    | 0.0%  |
| 4204           | Cleaning Supplies     | 226    | 9      | 750    | 800    | 800    | 0.0%  |
| 4205           | Medical & Drug Supply | 34     | 280    | 120    | 90     | 90     | 0.0%  |
| 4207           | Clothing Supplies     | 1,883  | 3,194  | 2,500  | 2,600  | 2,600  | 0.0%  |
| 4208           | Postage               | 2      | 111    | 80     | 80     | 80     | 0.0%  |
| 4209           | Educational Supplies  | 458    | 207    | 800    | 800    | 800    | 0.0%  |
| 4214           | Chemical Supplies     | 1,555  | 1,375  | 1,200  | 1,300  | 1,200  | -7.7% |
| Supplies Total |                       | 21,151 | 19,169 | 27,100 | 27,070 | 28,480 | 5.2%  |

43 Maintenance & Repairs

|                             |                        |        |         |        |        |        |        |
|-----------------------------|------------------------|--------|---------|--------|--------|--------|--------|
| 4301                        | Vehicle Repair         | 1,704  | 2,878   | 1,500  | 2,000  | 1,500  | -25.0% |
| 4302                        | Office Equip. Repair   | -      | 93      | -      | -      | -      | N/A    |
| 4304                        | Other Equipment Repair | 358    | -       | 700    | 750    | 700    | -6.7%  |
| 4308                        | Machines Tools Repair  | 4,632  | 9,828   | 5,500  | 5,500  | 5,500  | 0.0%   |
| 4309                        | Radios Repair          | 8,185  | 9,966   | 8,000  | 8,000  | 12,200 | 52.5%  |
| 4326                        | Natural Disasters Exp. | 1,465  | 126,806 | -      | -      | -      | N/A    |
| Maintenance & Repairs Total |                        | 16,346 | 149,572 | 15,700 | 16,250 | 19,900 | 22.5%  |

44 Services

|                |                      |       |       |       |       |       |       |
|----------------|----------------------|-------|-------|-------|-------|-------|-------|
| 4401           | Telephone            | 1,423 | 1,567 | 1,650 | 1,500 | 1,650 | 10.0% |
| 4408           | Legal Advertising    | 440   | 244   | 100   | -     | -     | N/A   |
| 4414           | Clothing / Cleaning  | 700   | 700   | 800   | 900   | 1,420 | 57.8% |
| 4415           | Special Services     | 2,341 | 1,880 | 550   | 500   | 700   | 40.0% |
| 4418           | Contractual Services | 4,409 | -     | -     | -     | 500   | N/A   |
| Services Total |                      | 9,313 | 4,391 | 3,100 | 2,900 | 4,270 | 47.2% |

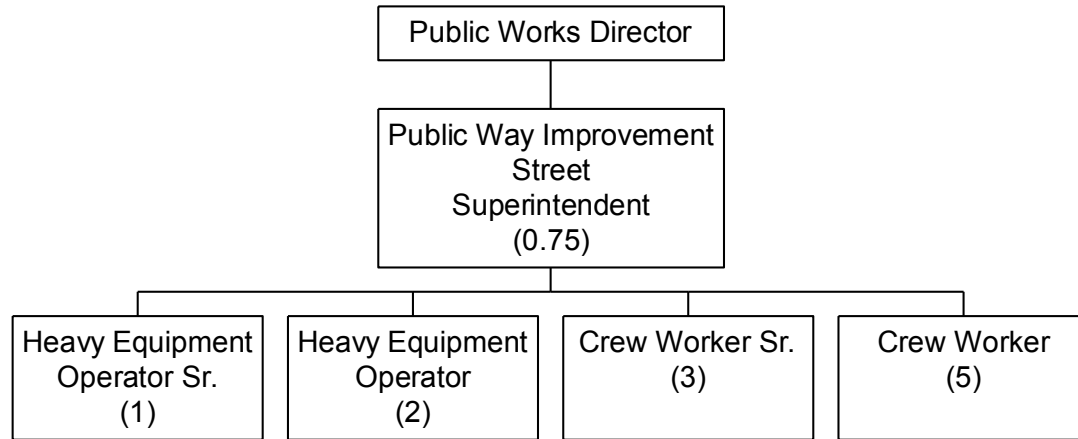
**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| <b>Account Number</b>                     | <b>Account Description</b> | <b>2008 Actual</b> | <b>2009 Actual</b> | <b>2010 Projection</b> | <b>2010 Budget</b> | <b>2011 Proposed Budget</b> | <b>% Change</b> |
|---|----------------------------|--------------------|--------------------|------------------------|--------------------|-----------------------------|-----------------|
| Division 366 - Central Garage (continued) |                            |                    |                    |                        |                    |                             |                 |
| 46 Capital Outlay                         |                            |                    |                    |                        |                    |                             |                 |
| 4601                                      | Motor Vehicles             | \$ 14,406          | \$ -               | \$ -                   | \$ -               | \$ -                        | N/A             |
| 4605                                      | Machinery & Tools          | 6,190              | -                  | -                      | -                  | -                           | N/A             |
| Capital Outlay Total                      |                            | 20,596             | -                  | -                      | -                  | -                           | N/A             |
| Total Central Garage                      |                            | <u>\$ 554,205</u>  | <u>\$ 668,544</u>  | <u>\$ 634,900</u>      | <u>\$ 582,620</u>  | <u>\$ 597,470</u>           | <u>2.5%</u>     |





# PUBLIC WORKS PUBLIC WAY IMPROVEMENT



**CITY OF HENDERSON, KY**  
**PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET**  
**FOR FISCAL YEAR 2010 - 2011**

| Account Number                | Account Description   | 2008 Actual         | 2009 Actual         | 2010 Projection     | 2010 Budget         | 2011 Proposed Budget | % Change    |
|-------------------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-------------|
| <b>REVENUE</b>                |                       |                     |                     |                     |                     |                      |             |
| 37 Other Revenue              |                       |                     |                     |                     |                     |                      |             |
| 3700                          | Interest Income       | \$ 6,299            | \$ 1,802            | \$ 200              | \$ 1,000            | \$ 200               | -80.0%      |
| 3751                          | LGEA-Coal             | 70,877              | 81,005              | 81,000              | 81,000              | 81,000               | 0.0%        |
| 3752                          | LGEA-Mineral          | 46,654              | 53,430              | 32,000              | 61,000              | 40,000               | -34.4%      |
| 3754                          | State Grant           | 124,746             | 68,930              | -                   | -                   | -                    | N/A         |
| 3756                          | Municipal Aid         | 489,682             | 481,452             | 505,000             | 517,000             | 525,800              | 1.7%        |
| 3797                          | Water Contribution    | -                   | 50,000              | -                   | -                   | -                    | N/A         |
| 3799                          | Unclassified          | 225                 | -                   | 2,500               | -                   | -                    | N/A         |
| 3830                          | Reimbursable Services | 20,469              | 8,369               | 5,000               | 22,000              | 5,000                | -77.3%      |
| Other Revenue Total           |                       | 758,953             | 744,988             | 625,700             | 682,000             | 652,000              | -4.4%       |
| 38 Transfer Miscellaneous     |                       |                     |                     |                     |                     |                      |             |
| 3835                          | Cuts-Water & Sewer    | 71,780              | 30,560              | 85,000              | 50,000              | 30,000               | -40.0%      |
| 3851                          | Transfer from General | 345,000             | 475,000             | 600,000             | 603,000             | 670,000              | 11.1%       |
| Transfers Miscellaneous Total |                       | 416,780             | 505,560             | 685,000             | 653,000             | 700,000              | 7.2%        |
| <b>PWI REVENUE TOTAL</b>      |                       | <b>\$ 1,175,733</b> | <b>\$ 1,250,548</b> | <b>\$ 1,310,700</b> | <b>\$ 1,335,000</b> | <b>\$ 1,352,000</b>  | <b>1.3%</b> |

**EXPENSE**

Department 45 - Public Works  
Division 342 - Public Way Improvement

|                          |                        |           |           |           |           |           |        |
|--------------------------|------------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 41 Personnel Services    |                        |           |           |           |           |           |        |
| 4101                     | Salaries - Supervision | \$ 43,190 | \$ 45,621 | \$ 47,220 | \$ 47,120 | \$ 48,130 | 2.1%   |
| 4103                     | Salaries - Operational | 294,626   | 310,700   | 315,590   | 326,830   | 328,870   | 0.6%   |
| 4104                     | Salaries - Overtime    | 16,139    | 33,897    | 18,490    | 18,240    | 17,560    | -3.7%  |
| 4106                     | FICA                   | 20,198    | 22,070    | 21,620    | 24,330    | 24,460    | 0.5%   |
| 4107                     | Medicare               | 4,724     | 5,162     | 5,060     | 5,690     | 5,720     | 0.5%   |
| 4108                     | Life Insurance         | 808       | 885       | 900       | 960       | 960       | 0.0%   |
| 4109                     | Health Insurance       | 133,860   | 130,000   | 155,430   | 144,530   | 168,200   | 16.4%  |
| 4110                     | Cancer Insurance       | 498       | 1,036     | 1,050     | 1,110     | 1,110     | 0.0%   |
| 4111                     | Workers Compensation   | 36,072    | 34,735    | 28,080    | 31,660    | 21,360    | -32.5% |
| 4112                     | Employee Assist. Prgm  | 243       | 248       | 200       | 210       | 210       | 0.0%   |
| 4115                     | Unemploy. Insurance    | 476       | 164       | 350       | 190       | 400       | 110.5% |
| 4116                     | Employee Pension       | 56,711    | 53,104    | 61,130    | 63,410    | 66,780    | 5.3%   |
| Personnel Services Total |                        | 607,545   | 637,621   | 655,120   | 664,280   | 683,760   | 2.9%   |

**CITY OF HENDERSON, KY**  
**PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET**  
**FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Division 342 - Public Way Improvement (continued)

42 Supplies

|                |                          |           |           |           |           |           |        |
|----------------|--------------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 4201           | Fuel                     | \$ 39,395 | \$ 32,259 | \$ 26,990 | \$ 38,000 | \$ 32,780 | -13.7% |
| 4202           | Minor Tools              | 2,596     | 1,854     | 1,400     | 1,500     | 1,500     | 0.0%   |
| 4205           | Medical & Drug Supply    | 20        | 30        | -         | 50        | 50        | 0.0%   |
| 4207           | Clothing Supplies        | 3,563     | 3,319     | 3,600     | 4,000     | 5,400     | 35.0%  |
| 4213           | Traffic Control Supplies | 126       | 122       | 160       | 2,000     | 2,000     | 0.0%   |
| 4214           | Chemical Supplies        | 11,788    | 28,134    | 20,000    | 30,000    | 30,000    | 0.0%   |
| Supplies Total |                          | 57,488    | 65,719    | 52,150    | 75,550    | 71,730    | -5.1%  |

43 Maintenance & Repairs

|                             |                         |         |         |         |         |         |        |
|-----------------------------|-------------------------|---------|---------|---------|---------|---------|--------|
| 4301                        | Vehicle Repair          | 72,605  | 39,605  | 49,000  | 49,200  | 42,000  | -14.6% |
| 4315                        | Utility Cuts            | 45,064  | 46,513  | 100,000 | 90,000  | 40,000  | -55.6% |
| 4316                        | Minor Street Repair     | 153,808 | 134,274 | 140,000 | 140,000 | 140,000 | 0.0%   |
| 4317                        | Street Overlay/Sidewalk | 259,982 | 325,015 | 282,380 | 335,650 | 335,650 | 0.0%   |
| Maintenance & Repairs Total |                         | 531,459 | 545,407 | 571,380 | 614,850 | 557,650 | -9.3%  |

44 Services

|                |                      |        |       |       |        |        |       |
|----------------|----------------------|--------|-------|-------|--------|--------|-------|
| 4402           | Medical Exams        | 693    | 550   | 800   | 800    | 800    | 0.0%  |
| 4405           | Travel & Training    | 601    | 229   | 1,300 | 1,350  | 1,380  | 2.2%  |
| 4408           | Legal Advertising    | 97     | 290   | 110   | -      | 110    | N/A   |
| 4413           | Rental Fees          | -      | 76    | 940   | 300    | 300    | 0.0%  |
| 4414           | Clothing / Cleaning  | 1,000  | 1,100 | 1,050 | 1,100  | 1,100  | 0.0%  |
| 4415           | Special Services     | 4,874  | 6,100 | 5,600 | 7,670  | 13,070 | 70.4% |
| 4418           | Contractual Services | 7,624  | 1,085 | -     | 1,100  | 1,100  | 0.0%  |
| Services Total |                      | 14,889 | 9,430 | 9,800 | 12,320 | 17,860 | 45.0% |

45 Sundry Charges

|                      |                   |        |        |        |        |        |       |
|----------------------|-------------------|--------|--------|--------|--------|--------|-------|
| 4501                 | Insurance Expense | 17,568 | 17,115 | 22,250 | 18,000 | 21,000 | 16.7% |
| Sundry Charges TOTAL |                   | 17,568 | 17,115 | 22,250 | 18,000 | 21,000 | 16.7% |

|                   |              |              |              |              |              |       |
|-------------------|--------------|--------------|--------------|--------------|--------------|-------|
| PWI EXPENSE TOTAL | \$ 1,228,949 | \$ 1,275,292 | \$ 1,310,700 | \$ 1,385,000 | \$ 1,352,000 | -2.4% |
|-------------------|--------------|--------------|--------------|--------------|--------------|-------|

|               |             |             |      |             |      |  |
|---------------|-------------|-------------|------|-------------|------|--|
| PWI TOTAL NET | \$ (53,216) | \$ (24,744) | \$ - | \$ (50,000) | \$ - |  |
|---------------|-------------|-------------|------|-------------|------|--|



**CITY OF HENDERSON, KY  
GENERAL FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Department 45 - Public Works  
Division 342 - Public Way Improvement

46 Capital Outlay

|                              |                   |                   |                 |                  |                  |                   |              |
|------------------------------|-------------------|-------------------|-----------------|------------------|------------------|-------------------|--------------|
| 4601                         | Motor Vehicles    | \$ 191,427        | \$ -            | \$ -             | \$ -             | \$ -              | N/A          |
| 4605                         | Machinery & Tools | -                 | 7,438           | 82,000           | 85,000           | 120,000           | 41.2%        |
| Capital Outlay Total         |                   | 191,427           | 7,438           | 82,000           | 85,000           | 120,000           | 41.2%        |
| Total Public Way Improvement |                   | <u>\$ 191,427</u> | <u>\$ 7,438</u> | <u>\$ 82,000</u> | <u>\$ 85,000</u> | <u>\$ 120,000</u> | <u>41.2%</u> |

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

**DEPARTMENT:** Public Works

**DIVISION:** Public Way Improvement

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**  
A new dump truck that will be equipped with a salt/sand spreader and plow. This will replace unit 342-009 that is a 1989 model and has 76,000 miles on it.

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

| <b>COSTS</b>                     |                   |
|----------------------------------|-------------------|
| <b>BASIC COSTS</b>               | \$ 120,000        |
| <b>CONSTRUCTION/INSTALLATION</b> | _____             |
| <b>PROFESSIONAL SERVICES</b>     | _____             |
| <b>(TRADE-IN)</b>                | _____             |
| <b>OTHER</b>                     | _____             |
| <b>TOTAL</b>                     | <b>\$ 120,000</b> |

## Paving of Streets and Roads

| Street  | From        | To                   | Notes | 2010-2011  | 2011-2012  | 2012-2013  | 2013-2014  |
|---|-------------|----------------------|-------|------------|------------|------------|------------|
| McKinley  | Washington  | 2nd St ramp          |       | \$ 39,500  |            |            |            |
| Turnagain Drive   | Downey      | Concrete Section     |       | 6,300      |            |            |            |
| 12th Street   | Green       | North Adams          |       | 22,000     |            |            |            |
| Madison Street  | Alvasia     | Pringle              |       | 37,200     |            |            |            |
| Watson Lane   | US 60 E     | Green River Rd       |       | 54,000     |            |            |            |
| Glengary  | paver patch |                      |       | 5,000      |            |            |            |
| Barker Road   | paver patch |                      |       | 5,000      |            |            |            |
| Connell   | Hicks       | Burdette             |       | 5,000      |            |            |            |
| Sunset Lane   | Barker Road | William & Mary       |       | 42,000     |            |            |            |
| Pringle Street  | paver patch | Madison intersection |       | 7,500      |            |            |            |
| Richardson Avenue                                       | N Adams     | cloverleaf           |       | 13,500     |            |            |            |
| 8th Street  | Bob Posey   | RR                   |       | 44,500     |            |            |            |
| Bob Posey   | 5th         | 8th                  |       | 42,000     |            |            |            |
| Gabe Street   | Vine        | concrete section     |       | 5,000      |            |            |            |
| Lamont  | McClerie    | Wood                 |       | 7,150      |            |            |            |
| North Elm Street  | Rettig      | Barker               |       |            | \$ 50,000  |            |            |
| Community Drive   | US 60 W     |                      |       |            | 67,000     |            |            |
| Water Street  | Washington  | 4th                  | **    |            | 45,000     |            |            |
| Merritt Drive   | 5th         | 12th                 | ***   |            | 90,000     |            |            |
| Madison Street  | Pringle     | Sandlane             |       |            | 35,000     |            |            |
| Herron Ave  | N Adams     | end                  |       |            | 9,300      |            |            |
| Kentucky Avenue   | 14th        | Richardson           |       |            | 15,500     |            |            |
| 7th Street  | Green       | Elm                  |       |            | 20,000     |            |            |
| Meadow Street   | MLK         | Pringle              |       |            | 35,000     |            |            |
| Stratman Road   | US 41 N     | Green River Rd       | ****  |            | 57,000     | \$ 57,000  | \$ 57,000  |
| Adams Lane  | Zion Road   | Airline Road         |       |            | 47,000     | 47,000     | 47,000     |
| Main Street   | Washington  | Dixon                | **    |            |            | 45,000     | 45,000     |
| Main Street   | 4th         | 12th                 | **    |            |            | 65,000     | 65,000     |
| Audubon Street  | Green       | Main                 |       |            |            | 24,000     | 24,000     |
| Center Street   | Green       | Meadow               |       |            |            | 75,000     | 75,000     |
| Pringle Street  | Madison     | Mill                 |       |            |            | 35,000     | 35,000     |
| Peggy Drive   | Old Mad. Rd | Country              |       |            |            | 5,400      |            |
| Ilex Drive  | Old Mad. Rd | Country              |       |            |            | 5,400      |            |
| Magnolia  | US 41       | end                  |       |            |            | 7,000      |            |
| Poplar  | US 41       | end                  |       |            |            | 11,000     |            |
| South Adams   | Norris Ln   | Chestnut             |       |            |            | 9,000      |            |
| Sutton Drive  | Country     | Mattingly            |       |            |            | 36,700     |            |
| Brenda Drive  | Ilex        | Wilson               |       |            |            | 24,000     |            |
| Peggy Drive   | Country     | Sutton               |       |            |            |            | 22,000     |
| Wilson Drive  | Country     | Sutton               |       |            |            |            | 21,000     |
| Country Drive   | Ilex        | Mattingly            |       |            |            |            | 55,000     |
| Paving Sub-Total  |             |                      |       | \$ 335,650 | \$ 470,800 | \$ 446,500 | \$ 446,000 |
| Deduct Riverfront Grant Project: ***                    |             |                      |       |            | (90,000)   |            |            |
| Deduct HWU Paying Projects: **                          |             |                      |       | -          | (45,000)   | (110,000)  | (110,000)  |
| Paving Total Account 4317                               |             |                      |       | \$ 335,650 | \$ 335,800 | \$ 336,500 | \$ 336,000 |
| Minor Street, Shoulder and Sidewalk Repair Account 4316 |             |                      |       | 140,000    | 140,000    | 140,000    | 140,000    |
| Total with Street, Shoulder, Sidewalks and Repair       |             |                      |       | \$ 475,650 | \$ 475,800 | \$ 476,500 | \$ 476,000 |

\*\* Costs to pave are included in HWU's budget for these projects.

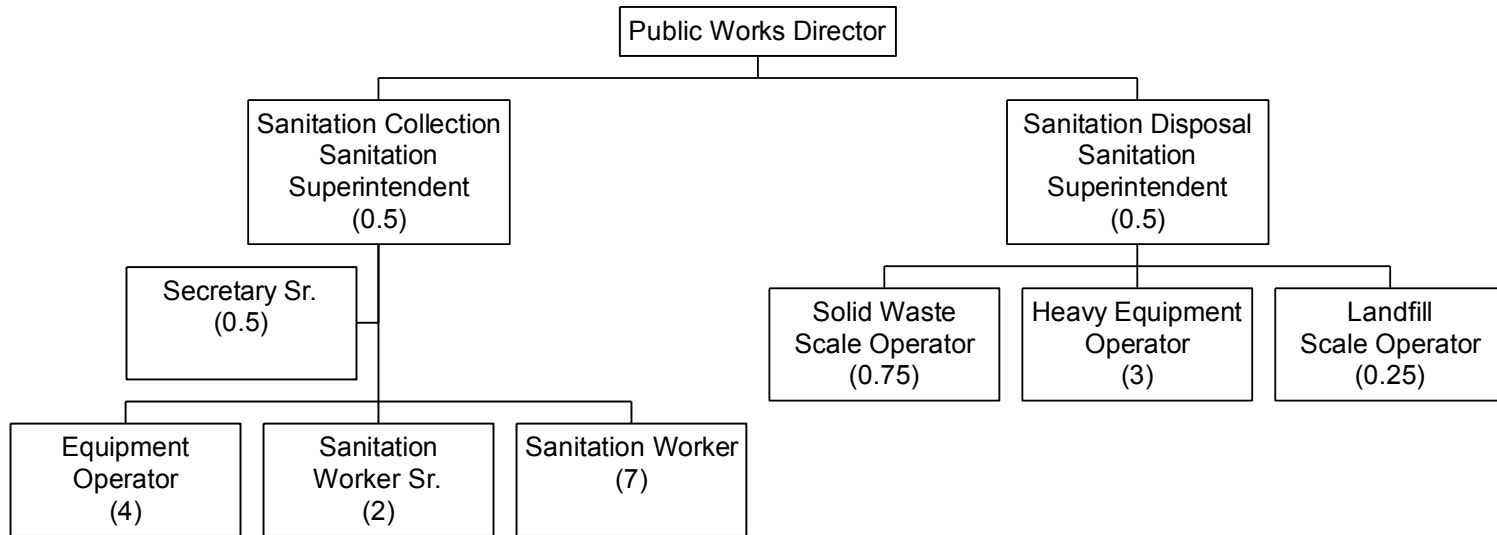
\*\*\* Street likely to be funded through Riverfront Grant funds.

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

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



# PUBLIC WORKS SANITATION



**CITY OF HENDERSON, KY  
SANITATION FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                   | Account Description   | 2008 Actual         | 2009 Actual         | 2010 Projection     | 2010 Budget         | 2011 Proposed Budget | % Change     |
|----------------------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| <b>REVENUE</b>                   |                       |                     |                     |                     |                     |                      |              |
| <b>32 Service Fees</b>           |                       |                     |                     |                     |                     |                      |              |
| 3210                             | Refuse Fee            | \$ 1,770,148        | \$ 1,744,349        | \$ 1,740,000        | \$ 1,771,000        | \$ 1,750,000         | -1.2%        |
| 3211                             | Recycling Fee         | 121,800             | 115,802             | 122,000             | 122,000             | 117,000              | -4.1%        |
| 3217                             | Landfill Fees         | 160,158             | 247,393             | 160,000             | 200,000             | 160,000              | -20.0%       |
| Service Fees Total               |                       | 2,052,107           | 2,107,543           | 2,022,000           | 2,093,000           | 2,027,000            | -3.2%        |
| <b>36 Sale of Property</b>       |                       |                     |                     |                     |                     |                      |              |
| 3622                             | Sale of Vehicles      | 1,314               | 994                 | 5,000               | -                   | -                    | N/A          |
| 3625                             | Taxable Sales         | 5,544               | 10,216              | 3,000               | 7,000               | 4,000                | -42.9%       |
| Sale of Property Total           |                       | 6,858               | 11,211              | 8,000               | 7,000               | 4,000                | -42.9%       |
| <b>37 Other Revenue</b>          |                       |                     |                     |                     |                     |                      |              |
| 3700                             | Interest Income       | 122,101             | 61,063              | 40,000              | 78,780              | 39,700               | -49.6%       |
| 3730                             | Insurance Recovery    | -                   | 1,197               | -                   | -                   | -                    | N/A          |
| 3747                             | Transfer Station Fees | -                   | 169,473             | 200,000             | 140,000             | 200,000              | 42.9%        |
| 3764                             | County Contribution   | 33,942              | 85,000              | 87,120              | 87,120              | 89,300               | 2.5%         |
| 3776                             | Scrap Sales           | 14,749              | 19,431              | 20,000              | 15,000              | 20,000               | 33.3%        |
| 3799                             | Other                 | 114                 | -                   | -                   | 100                 | -                    | -100.0%      |
| Other Revenue Total              |                       | 170,905             | 336,165             | 347,120             | 321,000             | 349,000              | 8.7%         |
| <b>38 Transfer Miscellaneous</b> |                       |                     |                     |                     |                     |                      |              |
| 3851                             | Transfer from General | -                   | -                   | 284,000             | 318,000             | 257,000              | -19.2%       |
| Transfers Miscellaneous Total    |                       | -                   | -                   | 284,000             | 318,000             | 257,000              | -19.2%       |
| <b>39 Extraordinary Items</b>    |                       |                     |                     |                     |                     |                      |              |
| 3913                             | Gain on DSW           | -                   | 124,126             | -                   | -                   | -                    | N/A          |
| Extraordinary Items Total        |                       | -                   | 124,126             | -                   | -                   | -                    | N/A          |
| <b>SANITATION REVENUE TOTAL</b>  |                       | <b>\$ 2,229,870</b> | <b>\$ 2,579,044</b> | <b>\$ 2,661,120</b> | <b>\$ 2,739,000</b> | <b>\$ 2,637,000</b>  | <b>-3.7%</b> |

**CITY OF HENDERSON, KY  
SANITATION FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

**EXPENSE**

Department 45 - Public Works  
Division 344 - Sanitation Collection

**41 Personnel Services**

|                          |                        |           |           |           |           |           |        |
|--------------------------|------------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 4101                     | Salaries - Supervision | \$ 23,134 | \$ 24,054 | \$ 24,930 | \$ 24,860 | \$ 25,520 | 2.7%   |
| 4102                     | Salaries - Clerical    | 15,432    | 16,244    | 16,520    | 16,750    | 17,060    | 1.9%   |
| 4103                     | Salaries - Operational | 284,525   | 334,561   | 334,530   | 339,550   | 348,430   | 2.6%   |
| 4104                     | Salaries - Overtime    | 16,051    | 16,245    | 6,000     | 8,860     | 6,090     | -31.3% |
| 4105                     | Salaries - Other       | 26,551    | -         | -         | -         | -         | N/A    |
| 4106                     | FICA                   | 21,398    | 22,667    | 22,090    | 24,200    | 24,590    | 1.6%   |
| 4107                     | Medicare               | 5,004     | 5,301     | 5,170     | 5,660     | 5,750     | 1.6%   |
| 4108                     | Life Insurance         | 966       | 1,109     | 1,090     | 1,140     | 1,140     | 0.0%   |
| 4109                     | Health Insurance       | 155,200   | 174,720   | 191,140   | 172,200   | 201,600   | 17.1%  |
| 4110                     | Cancer Insurance       | 620       | 1,319     | 1,260     | 1,320     | 1,320     | 0.0%   |
| 4111                     | Workers Compensation   | 41,861    | 36,800    | 30,570    | 34,470    | 42,160    | 22.3%  |
| 4112                     | Employee Assist. Prgm  | 325       | 311       | 250       | 250       | 250       | 0.0%   |
| 4115                     | Unemploy. Insurance    | 476       | 164       | 350       | 190       | 400       | 110.5% |
| 4116                     | Employee Pension       | 54,256    | 53,269    | 61,630    | 63,080    | 67,130    | 6.4%   |
| Personnel Services Total |                        | 645,799   | 686,764   | 695,530   | 692,530   | 741,440   | 7.1%   |

**42 Supplies**

|                |                       |        |        |        |        |        |        |
|----------------|-----------------------|--------|--------|--------|--------|--------|--------|
| 4201           | Fuel                  | 47,459 | 38,211 | 30,430 | 50,000 | 39,070 | -21.9% |
| 4202           | Minor Tools           | 74     | 20     | 80     | 100    | 100    | 0.0%   |
| 4203           | Office Supplies       | 1      | 37     | 80     | 100    | 100    | 0.0%   |
| 4205           | Medical & Drug Supply | 79     | 52     | 50     | 100    | 100    | 0.0%   |
| 4207           | Clothing Supplies     | 5,064  | 5,125  | 5,000  | 5,000  | 6,800  | 36.0%  |
| 4220           | Supplies for Resale   | 4,390  | 5,710  | 4,910  | 6,000  | 5,000  | -16.7% |
| Supplies Total |                       | 57,067 | 49,154 | 40,550 | 61,300 | 51,170 | -16.5% |

**43 Maintenance & Repairs**

|                             |                        |        |        |        |        |        |        |
|-----------------------------|------------------------|--------|--------|--------|--------|--------|--------|
| 4301                        | Vehicle Repair         | 52,554 | 50,970 | 48,440 | 55,000 | 53,000 | -3.6%  |
| 4304                        | Other Equipment Repair | -      | 7,441  | 400    | 1,500  | 4,200  | 180.0% |
| Maintenance & Repairs Total |                        | 52,554 | 58,411 | 48,840 | 56,500 | 57,200 | 1.2%   |

**44 Services**

|                |                      |         |         |         |         |         |       |
|----------------|----------------------|---------|---------|---------|---------|---------|-------|
| 4402           | Medical Exams        | 1,363   | 483     | 850     | 1,000   | 1,000   | 0.0%  |
| 4405           | Travel & Training    | 197     | -       | -       | -       | -       | N/A   |
| 4408           | Legal Advertising    | 226     | -       | 100     | 200     | 200     | 0.0%  |
| 4414           | Clothing / Cleaning  | 1,150   | 1,250   | 1,250   | 1,300   | 1,300   | 0.0%  |
| 4415           | Special Services     | 2,226   | 1,971   | 690     | 2,000   | 2,000   | 0.0%  |
| 4418           | Recycling Contractor | 189,684 | 189,684 | 189,690 | 189,690 | 189,690 | 0.0%  |
| 4418           | Temporary Staffing   | 10,286  | 6,952   | 13,070  | 10,000  | 12,500  | 25.0% |
| 4431           | Tri-County Recycling | 29,191  | 28,632  | 28,640  | 28,640  | 28,640  | 0.0%  |
| 4444           | Adm/Acct Serv.       | 217,000 | 185,000 | 187,000 | 187,000 | 207,000 | 10.7% |
| 4470           | Hauling & Disposal   | 455,941 | 579     | 600     | 600     | 600     | 0.0%  |
| 4522           | Audit Expense        | 2,190   | 2,784   | 2,190   | 2,410   | 2,200   | -8.7% |
| Services Total |                      | 909,453 | 417,334 | 424,080 | 422,840 | 445,130 | 5.3%  |

**CITY OF HENDERSON, KY  
SANITATION FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                                   | Account Description    | 2008 Actual  | 2009 Actual  | 2010 Projection | 2010 Budget  | 2011 Proposed Budget | % Change |
|--|------------------------|--------------|--------------|-----------------|--------------|----------------------|----------|
| Division 344 - Sanitation Collection (continued) |                        |              |              |                 |              |                      |          |
| 45 Sundry Charges                                |                        |              |              |                 |              |                      |          |
| 4501   | Insurance Expense      | \$ 17,694    | \$ 18,801    | \$ 28,090       | \$ 19,000    | \$ 26,000            | 36.8%    |
| 4503   | Bad Debt Expense       | -            | -            | -               | 4,000        | -                    | -100.0%  |
| 4536   | Depreciation Expense   | 55,856       | 46,969       | 48,000          | 56,000       | 48,000               | -14.3%   |
| 4566   | Investment Exp. in DSW | 53,858       | -            | -               | -            | -                    | N/A      |
| Sundry Charges Total                             |                        | 127,407      | 65,770       | 76,090          | 79,000       | 74,000               | -6.3%    |
| 46 Capital Outlay                                |                        |              |              |                 |              |                      |          |
| 4601   | Motor Vehicles         | -            | -            | 91,250          | 120,000      | 120,000              | 0.0%     |
| Capital Outlay Total                             |                        | -            | -            | 91,250          | 120,000      | 120,000              | 0.0%     |
| Total Sanitation Collection                      |                        | \$ 1,792,281 | \$ 1,277,434 | \$ 1,376,340    | \$ 1,432,170 | \$ 1,488,940         | 4.0%     |



**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Public Works

DIVISION: Sanitation

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
  
A new 16 cubic yard garbage truck to replace unit 344-006 that is a 1996 model and has 65,000 miles on it. The old vehicle is currently used as a spare. The new unit will become a front-line unit with one of the older trucks being placed in reserve.

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

| <b>COSTS</b>                          |                   |
|---------------------------------------|-------------------|
| <b>BASIC COSTS</b>                    | \$ 120,000        |
| <b>CONSTRUCTION/<br/>INSTALLATION</b> | _____             |
| <b>PROFESSIONAL<br/>SERVICES</b>      | _____             |
| <b>(TRADE-IN)</b>                     | _____             |
| <b>OTHER</b>                          | _____             |
| <b>TOTAL</b>                          | <b>\$ 120,000</b> |

**CITY OF HENDERSON, KY  
SANITATION FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number              | Account Description    | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|-----------------------------|------------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
| Division 345 - Landfill     |                        |             |             |                 |             |                      |          |
| 41 Personnel Services       |                        |             |             |                 |             |                      |          |
| 4101                        | Salaries - Supervision | \$ 23,124   | \$ 24,054   | \$ 24,930       | \$ 24,860   | \$ 25,520            | 2.7%     |
| 4103                        | Salaries - Operational | 110,789     | 116,182     | 116,580         | 116,260     | 118,210              | 1.7%     |
| 4104                        | Salaries - Overtime    | 29,205      | 34,640      | 26,870          | 22,420      | 24,010               | 7.1%     |
| 4106                        | FICA                   | 9,666       | 10,396      | 9,900           | 10,090      | 10,400               | 3.1%     |
| 4107                        | Medicare               | 2,261       | 2,431       | 2,320           | 2,360       | 2,440                | 3.4%     |
| 4108                        | Life Insurance         | 270         | 301         | 310             | 310         | 310                  | 0.0%     |
| 4109                        | Health Insurance       | 43,650      | 46,800      | 53,370          | 46,130      | 54,000               | 17.1%    |
| 4110                        | Cancer Insurance       | 177         | 353         | 360             | 360         | 360                  | 0.0%     |
| 4111                        | Workers Compensation   | 17,629      | 14,717      | 12,280          | 13,840      | 8,150                | -41.1%   |
| 4112                        | Employee Assist. Prgm  | 79          | 83          | 70              | 70          | 70                   | 0.0%     |
| 4115                        | Unemploy. Insurance    | 190         | 69          | 150             | 80          | 170                  | 112.5%   |
| 4116                        | Employee Pension       | 21,519      | 19,814      | 22,300          | 26,300      | 28,400               | 8.0%     |
| Personnel Services Total    |                        | 258,558     | 269,840     | 269,440         | 263,080     | 272,040              | 3.4%     |
| 42 Supplies                 |                        |             |             |                 |             |                      |          |
| 4201                        | Fuel                   | 38,499      | 32,200      | 28,000          | 40,000      | 33,050               | -17.4%   |
| 4202                        | Minor Tools            | 175         | 211         | 180             | 300         | 300                  | 0.0%     |
| 4203                        | Office Supplies        | 353         | 304         | -               | -           | -                    | N/A      |
| 4207                        | Clothing Supplies      | 715         | 780         | 1,000           | 1,000       | 1,000                | 0.0%     |
| 4208                        | Postage                | 52          | 44          | 60              | 80          | 80                   | 0.0%     |
| 4214                        | Chemical Supplies      | 18          | 144         | 100             | 100         | 100                  | 0.0%     |
| Supplies Total              |                        | 39,811      | 33,683      | 29,340          | 41,480      | 34,530               | -16.8%   |
| 43 Maintenance & Repairs    |                        |             |             |                 |             |                      |          |
| 4301                        | Vehicle Repair         | 120,740     | 96,558      | 84,640          | 98,000      | 95,000               | -3.1%    |
| 4304                        | Other Equipment Repair | 903         | 2,235       | 4,500           | 3,530       | 4,100                | 16.1%    |
| 4312                        | Walks Drives Fences    | 4,754       | 676         | 1,910           | 2,500       | 3,500                | 40.0%    |
| Maintenance & Repairs Total |                        | 126,396     | 99,470      | 91,050          | 104,030     | 102,600              | -1.4%    |
| 44 Services                 |                        |             |             |                 |             |                      |          |
| 4402                        | Medical Exams          | \$ 343      | \$ 96       | \$ 150          | \$ 350      | \$ 350               | 0.0%     |
| 4405                        | Travel & Training      | 598         | -           | -               | 530         | 1,060                | 100.0%   |
| 4409                        | Electric-Purchased     | 2,887       | 2,184       | 2,430           | 2,500       | 2,400                | -4.0%    |
| 4414                        | Clothing / Cleaning    | 325         | 325         | 330             | 330         | 330                  | 0.0%     |
| 4415                        | Special Services       | 998         | 375         | 550             | 700         | 700                  | 0.0%     |
| 4418                        | Contractual Services   | 70,719      | 77,285      | 73,000          | 75,000      | 75,000               | 0.0%     |
| 4442                        | Trust Fees             | 1,617       | 1,959       | 1,750           | 2,000       | 1,800                | -10.0%   |
| Services Total              |                        | 77,485      | 82,223      | 78,210          | 81,410      | 81,640               | 0.3%     |
| 45 Sundry Charges           |                        |             |             |                 |             |                      |          |
| 4501                        | Insurance Expense      | 6,437       | 7,837       | -               | 8,000       | -                    | -100.0%  |
| 4513                        | ERF Expense            | -           | 38,150      | 27,540          | 38,000      | 32,000               | -15.8%   |
| 4536                        | Depreciation Expense   | 42,029      | 33,568      | 35,000          | 42,000      | 35,000               | -16.7%   |
| 4565                        | Landfill Closure       | 20,000      | -           | 50,000          | 50,000      | 50,000               | 0.0%     |
| Sundry Charges Total        |                        | 68,466      | 79,556      | 112,540         | 138,000     | 117,000              | -15.2%   |
| Total Landfill              |                        | \$ 570,716  | \$ 564,772  | \$ 580,580      | \$ 628,000  | \$ 607,810           | -3.2%    |



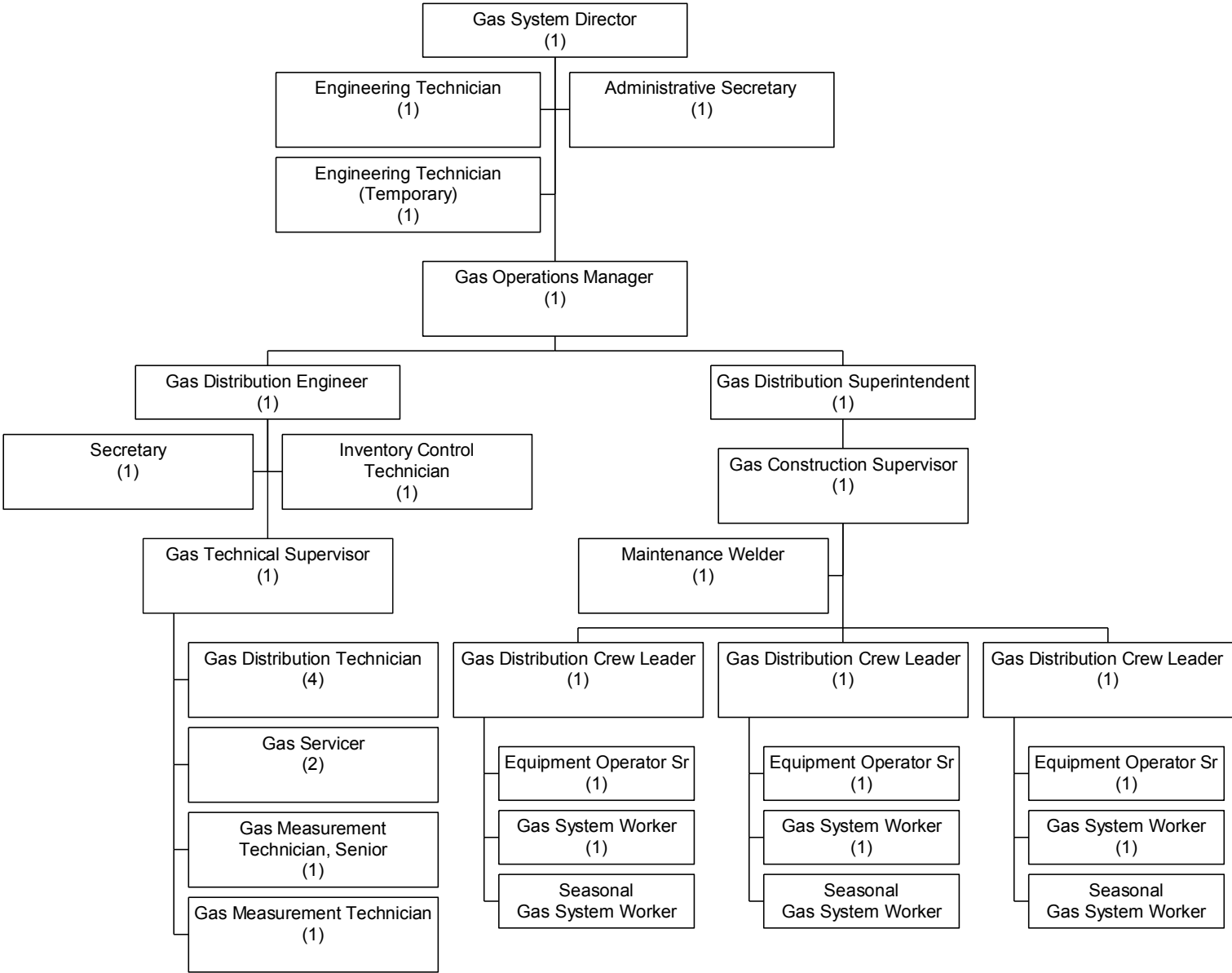


**CITY OF HENDERSON, KY  
SANITATION FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

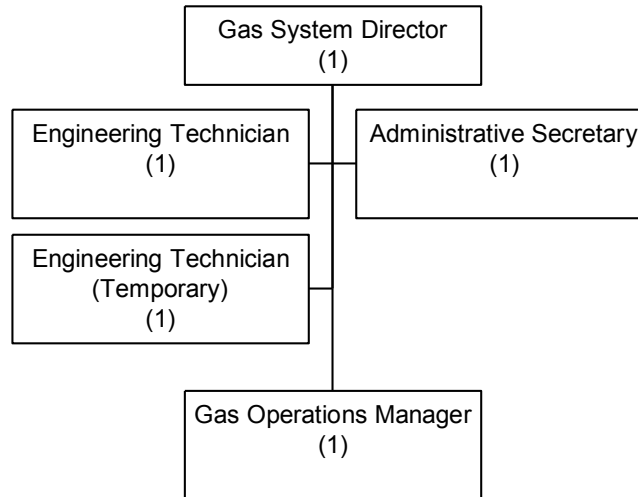
| Account Number                  | Account Description     | 2008 Actual  | 2009 Actual  | 2010 Projection | 2010 Budget  | 2011 Proposed Budget | % Change |
|---------------------------------|-------------------------|--------------|--------------|-----------------|--------------|----------------------|----------|
| Division 346 - Transfer Station |                         |              |              |                 |              |                      |          |
| 41 Personnel Services           |                         |              |              |                 |              |                      |          |
| 4103                            | Salaries - Operational  | \$ 23,420    | \$ 24,163    | \$ 24,440       | \$ 24,090    | \$ 24,660            | 2.4%     |
| 4104                            | Salaries - Overtime     | 6,268        | 6,995        | 6,540           | 5,800        | 6,540                | 12.8%    |
| 4106                            | FICA                    | 1,753        | 1,840        | 1,830           | 1,860        | 1,940                | 4.3%     |
| 4107                            | Medicare                | 410          | 430          | 430             | 440          | 460                  | 4.5%     |
| 4108                            | Life Insurance          | 54           | 60           | 60              | 60           | 60                   | 0.0%     |
| 4109                            | Health Insurance        | 8,730        | 9,360        | 10,680          | 9,230        | 10,800               | 17.0%    |
| 4110                            | Cancer Insurance        | 35           | 71           | 70              | 70           | 70                   | 0.0%     |
| 4111                            | Workers Compensation    | 3,347        | 2,677        | 2,210           | 2,490        | 1,480                | -40.6%   |
| 4112                            | Employee Assist. Prgm   | 16           | 17           | 20              | 20           | 20                   | 0.0%     |
| 4115                            | Unemploy. Insurance     | 54           | 17           | 40              | 20           | 30                   | 50.0%    |
| 4116                            | Employee Pension        | 4,770        | 4,235        | 5,020           | 4,830        | 5,290                | 9.5%     |
| Personnel Services Total        |                         | 48,857       | 49,865       | 51,340          | 48,910       | 51,350               | 5.0%     |
| 42 Supplies                     |                         |              |              |                 |              |                      |          |
| 4203                            | Office Supplies         | 519          | 429          | 910             | 500          | 500                  | 0.0%     |
| 4207                            | Clothing Supplies       | 134          | -            | 170             | 120          | 100                  | -16.7%   |
| Supplies Total                  |                         | 653          | 429          | 1,080           | 620          | 600                  | -3.2%    |
| Division 346 - Transfer Station |                         |              |              |                 |              |                      |          |
| 44 Services                     |                         |              |              |                 |              |                      |          |
| 4401                            | Telephone               | \$ 2         | \$ 3         | \$ 10           | \$ 10        | \$ 10                | 0.0%     |
| 4414                            | Clothing / Cleaning     | 75           | 75           | 80              | 80           | 80                   | 0.0%     |
| 4415                            | Special Services        | 620          | 328          | 310             | 100          | 100                  | 0.0%     |
| 4418                            | Oper. Of Trans. Station | 95,100       | 100,867      | 96,000          | 96,000       | 96,000               | 0.0%     |
| 4422                            | Data Processing Serv.   | 5,000        | -            | -               | -            | -                    | N/A      |
| 4470                            | Hauling & Disposal      | 119,000      | 550,058      | 532,270         | 660,000      | 525,000              | -20.5%   |
| 4522                            | Audit Expense           | 2,500        | 3,000        | -               | -            | -                    | N/A      |
| Services Total                  |                         | 222,297      | 654,332      | 628,670         | 756,190      | 621,190              | -17.9%   |
| 45 Sundry Charges               |                         |              |              |                 |              |                      |          |
| 4501                            | Insurance Expense       | 2,907        | -            | -               | -            | -                    | N/A      |
| 4511                            | County Reimbursement    | 9,180        | 870          | -               | -            | -                    | N/A      |
| 4536                            | Depreciation Expense    | 23,102       | 23,102       | 23,110          | 23,110       | 23,110               | 0.0%     |
| Sundry Charges Total            |                         | 35,189       | 23,972       | 23,110          | 23,110       | 23,110               | 0.0%     |
| Transfer Station Total          |                         | \$ 306,996   | \$ 728,597   | \$ 704,200      | \$ 828,830   | \$ 696,250           | -16.0%   |
| Total Sanitation                |                         | \$ 2,669,993 | \$ 2,570,803 | \$ 2,661,120    | \$ 2,889,000 | \$ 2,793,000         | -3.3%    |
| SANITATION NET                  |                         | \$ (440,123) | \$ 8,241     | \$ -            | \$ (150,000) | \$ (156,000)         |          |



# GAS SYSTEM DEPARTMENT



# GAS SYSTEM DEPARTMENT ADMINISTRATION



**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number           | Account Description   | 2008 Actual         | 2009 Actual         | 2010 Projection     | 2010 Budget         | 2011 Proposed Budget | % Change     |
|--------------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| <b>REVENUE</b>           |                       |                     |                     |                     |                     |                      |              |
| 32 Service Fees          |                       |                     |                     |                     |                     |                      |              |
| 3221                     | Service Charges       | \$ 18,013           | \$ 15,518           | \$ 17,000           | \$ 17,000           | \$ 17,000            | 0.0%         |
| Service Fees Total       |                       | 18,013              | 15,518              | 17,000              | 17,000              | 17,000               | 0.0%         |
| 36 Sale of Property      |                       |                     |                     |                     |                     |                      |              |
| 3622                     | Sale of Equipment     | 139                 | 663                 | 100                 | 100                 | 100                  | 0.0%         |
| 3625                     | Taxable Sales         | 2,170               | 1,957               | 4,300               | 1,500               | 1,500                | 0.0%         |
| Sale of Property Total   |                       | 2,309               | 2,621               | 4,400               | 1,600               | 1,600                | 0.0%         |
| 37 Other Revenue         |                       |                     |                     |                     |                     |                      |              |
| 3700                     | Interest Income       | 368,732             | 102,960             | 60,000              | 119,400             | 60,400               | -49.4%       |
| 3730                     | Insurance Recovery    | 829                 | 3,354               | 24,000              | -                   | 500                  | N/A          |
| 3753                     | Federal Grant         | -                   | -                   | 76,940              | -                   | -                    | N/A          |
| 3754                     | State Contract        | 25,477              | 80,857              | 45,000              | 225,000             | 175,000              | -22.2%       |
| 3830                     | Reimbursable Services | 1,669               | 1,192               | 10,000              | 35,000              | 10,000               | -71.4%       |
| Other Revenue Total      |                       | 396,707             | 188,363             | 215,940             | 379,400             | 245,900              | -35.2%       |
| 39 Gas Revenue           |                       |                     |                     |                     |                     |                      |              |
| 3900                     | Gas Sales             | 29,737,876          | 24,436,881          | 18,982,000          | 23,370,000          | 22,974,000           | -1.7%        |
| 3915                     | Balancing Fees        | 3,072               | -                   | -                   | -                   | -                    | N/A          |
| 3920                     | Penalties             | 112,074             | 136,579             | 70,000              | 90,000              | 70,000               | -22.2%       |
| 3940                     | Gas Mains             | 1,479               | -                   | 3,300               | 2,000               | 2,000                | 0.0%         |
| 3945                     | Service Lines         | 4,018               | 4,318               | 8,000               | 2,000               | 2,000                | 0.0%         |
| 3960                     | PEAK Return           | 145,971             | 1,026,680           | 230,000             | 140,000             | 250,000              | 78.6%        |
| 3980                     | Transportation Fee    | 3,000               | -                   | -                   | -                   | -                    | N/A          |
| 3990                     | Miscellaneous         | 16,395              | 17,859              | 7,500               | 755,000             | 7,500                | -99.0%       |
| Gas Revenue Total        |                       | 30,023,883          | 25,622,318          | 19,300,800          | 24,359,000          | 23,305,500           | -4.3%        |
| <b>GAS REVENUE TOTAL</b> |                       | <b>\$30,440,912</b> | <b>\$25,828,819</b> | <b>\$19,538,140</b> | <b>\$24,757,000</b> | <b>\$23,570,000</b>  | <b>-4.8%</b> |

**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

**EXPENSE**

Department 25 - Gas  
Division 771 - Gas Administration

41 Personnel Services

|                          |                        |            |            |            |            |            |        |
|--------------------------|------------------------|------------|------------|------------|------------|------------|--------|
| 4101                     | Salaries - Supervision | \$ 149,518 | \$ 156,791 | \$ 158,180 | \$ 159,520 | \$ 164,330 | 3.0%   |
| 4102                     | Salaries - Clerical    | 35,774     | 37,676     | 38,420     | 38,320     | 39,510     | 3.1%   |
| 4103                     | Salaries - Operational | 35,796     | 37,646     | 38,450     | 38,340     | 54,440     | 42.0%  |
| 4104                     | Salaries - Overtime    | -          | -          | -          | 260        | 260        | 0.0%   |
| 4105                     | Salaries - Other       | -          | 3,763      | -          | -          | -          | N/A    |
| 4106                     | FICA                   | 12,693     | 13,586     | 13,380     | 14,650     | 16,010     | 9.3%   |
| 4107                     | Medicare               | 2,969      | 3,177      | 3,150      | 3,430      | 3,750      | 9.3%   |
| 4108                     | Life Insurance         | 288        | 321        | 330        | 330        | 370        | 12.1%  |
| 4109                     | Health Insurance       | 46,560     | 49,920     | 56,920     | 49,200     | 64,800     | 31.7%  |
| 4110                     | Cancer Insurance       | 188        | 377        | 380        | 380        | 430        | 13.2%  |
| 4111                     | Workers Compensation   | 6,027      | 1,661      | 1,570      | 1,770      | 1,860      | 5.1%   |
| 4112                     | Employee Assist. Prgm  | 84         | 88         | 80         | 80         | 80         | 0.0%   |
| 4115                     | Unemploy. Insurance    | 306        | 95         | 200        | 120        | 260        | 116.7% |
| 4116                     | Employee Pension       | 35,517     | 31,607     | 37,990     | 38,170     | 43,710     | 14.5%  |
| Personnel Services Total |                        | 325,720    | 336,710    | 349,050    | 344,570    | 389,810    | 13.1%  |

42 Supplies

|                |                       |       |       |       |       |       |        |
|----------------|-----------------------|-------|-------|-------|-------|-------|--------|
| 4201           | Fuel                  | 1,435 | 1,108 | 1,390 | 1,370 | 1,730 | 26.3%  |
| 4203           | Office Supplies       | 1,224 | 693   | 1,300 | 1,500 | 1,400 | -6.7%  |
| 4207           | Clothing Supplies     | 283   | -     | 350   | 450   | 400   | -11.1% |
| 4208           | Postage               | 279   | 251   | 1,000 | 1,250 | 1,000 | -20.0% |
| 4209           | Educational Supplies  | 1,392 | 1,334 | 2,500 | 3,000 | 2,500 | -16.7% |
| 4210           | Photographic Supplies | -     | 6     | 150   | 80    | 50    | -37.5% |
| 4211           | Periodicals & Supple. | 126   | 59    | 200   | 220   | 200   | -9.1%  |
| Supplies Total |                       | 4,738 | 3,451 | 6,890 | 7,870 | 7,280 | -7.5%  |

43 Maintenance & Repairs

|                             |                      |     |     |     |     |     |        |
|-----------------------------|----------------------|-----|-----|-----|-----|-----|--------|
| 4301                        | Vehicle Repair       | 327 | 762 | 400 | 450 | 400 | -11.1% |
| 4302                        | Office Equip. Repair | 35  | 6   | 100 | 160 | 250 | 56.3%  |
| 4309                        | Radios Repair        | -   | -   | 50  | 50  | 50  | 0.0%   |
| Maintenance & Repairs Total |                      | 363 | 769 | 550 | 660 | 700 | 6.1%   |

**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number                                | Account Description       | 2008 Actual  | 2009 Actual  | 2010 Projection | 2010 Budget  | 2011 Proposed Budget | % Change |
|---|---------------------------|--------------|--------------|-----------------|--------------|----------------------|----------|
| Division 771 - Gas Administration (continued) |                           |              |              |                 |              |                      |          |
| 44 Services                                   |                           |              |              |                 |              |                      |          |
| 4401  | Telephone                 | \$ 3,124     | \$ 3,489     | \$ 3,000        | \$ 3,000     | \$ 3,000             | 0.0%     |
| 4402  | Medical Exams             | -            | 99           | 100             | 100          | 100                  | 0.0%     |
| 4403  | Assoc. Dues/Subscript.    | 18,268       | 19,463       | 18,990          | 18,990       | 18,990               | 0.0%     |
| 4405  | Travel & Training         | 7,656        | 8,111        | 10,500          | 12,000       | 12,000               | 0.0%     |
| 4406  | Boards and Meetings       | 58           | 81           | 70              | 120          | 120                  | 0.0%     |
| 4408  | Legal Advertising         | 601          | -            | 450             | 1,500        | 1,200                | -20.0%   |
| 4415  | Special Services          | 88           | 68           | 100             | 300          | 200                  | -33.3%   |
| 4417  | Printing and Reprod.      | 109          | -            | 150             | 200          | 200                  | 0.0%     |
| 4418  | Contractual Services      | 13,897       | 3,738        | 2,500           | 3,000        | 3,000                | 0.0%     |
| 4419  | Professional Services     | 24,715       | 27,336       | 30,000          | 60,000       | 60,000               | 0.0%     |
| 4442  | Trust Fees                | 2,501        | 1,850        | 2,100           | 2,500        | 2,500                | 0.0%     |
| 4491  | NW KY Forward             | 18,000       | 18,000       | 12,000          | 12,000       | 12,000               | 0.0%     |
| 4522  | Audit Expense             | 10,220       | 13,026       | 11,000          | 12,500       | 12,000               | -4.0%    |
| Services Total                                |                           | 99,237       | 95,263       | 90,960          | 126,210      | 125,310              | -0.7%    |
| 45 Sundry Charge                              |                           |              |              |                 |              |                      |          |
| 4501  | Insurance Expense         | 99,982       | 99,622       | 100,000         | 100,000      | 100,000              | 0.0%     |
| 4506  | Agency Contributions      | 687,000      | 722,000      | 742,000         | 742,000      | 793,000              | 6.9%     |
| 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      | 225,306      | 233,751      | 235,000         | 240,000      | 240,000              | 0.0%     |
| Sundry Charge Total                           |                           | 2,412,288    | 2,455,373    | 2,477,000       | 2,482,000    | 2,533,000            | 2.1%     |
| 46 Capital Outlay                             |                           |              |              |                 |              |                      |          |
| 4602  | Office Furniture /Fixture | -            | 1,438        | -               | -            | -                    | N/A      |
| 4607  | Data Processing Equip.    | 2,722        | -            | -               | -            | -                    | N/A      |
| Capital Outlay Total                          |                           | 2,722        | 1,438        | -               | -            | -                    | N/A      |
| Total Gas Administration                      |                           | \$ 2,845,068 | \$ 2,893,003 | \$ 2,924,450    | \$ 2,961,310 | \$ 3,056,100         | 3.2%     |

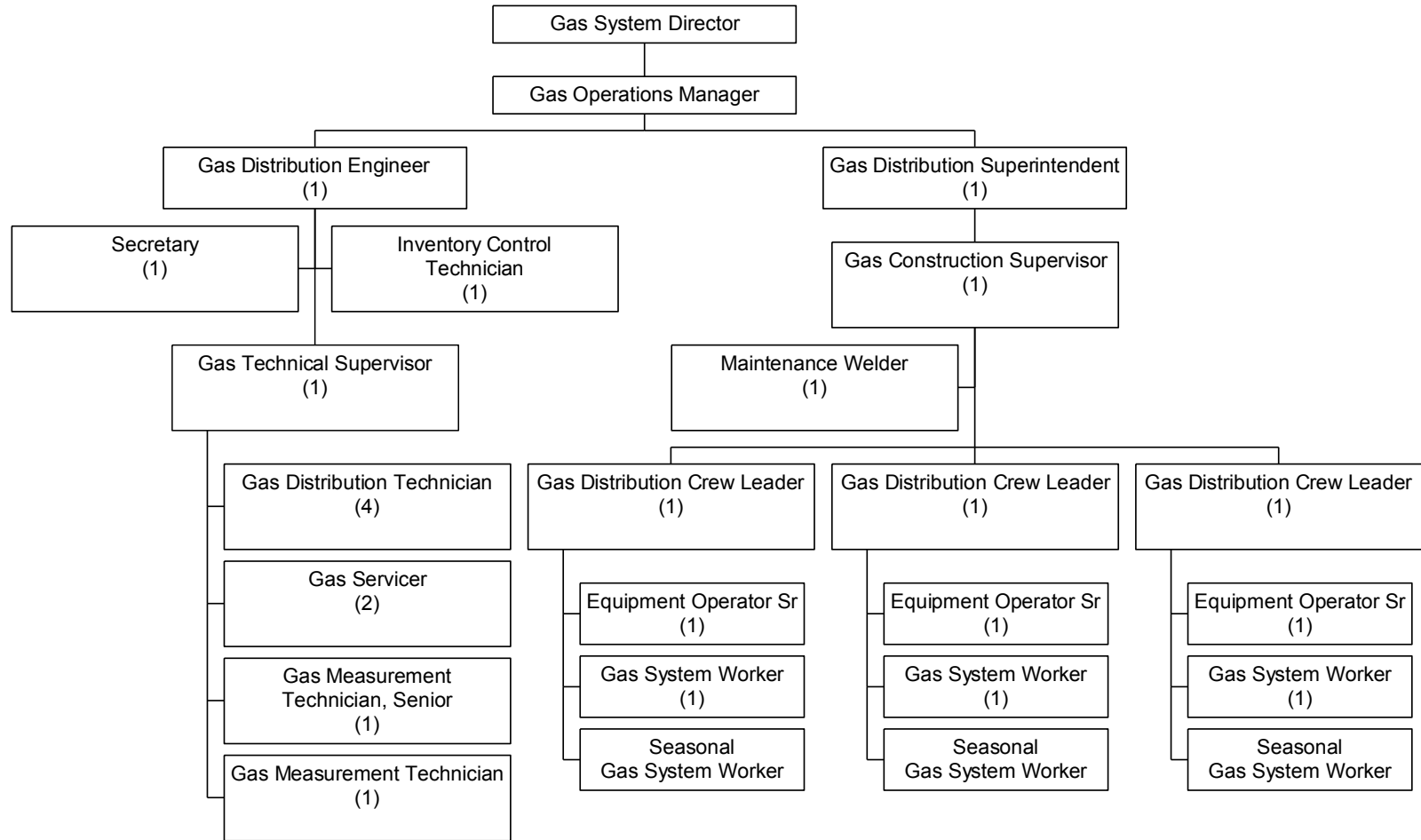
**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Gas DIVISION: Gas Administration

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION           | NARRATIVE JUSTIFICATION                              | TOTAL COST |
|----------------|-------------------------------|--|------------|
| 4403           | Association Dues and Subscrip | American Public Gas Association Membership Dues      | \$ 6,510   |
|                |                               | Kentucky 811 Membership Fees and Dues                | 4,500      |
|                |                               | American Public Gas Association Public Awareness     | 3,500      |
|                |                               | Kentucky Gas Association Membership Dues             | 2,100      |
|                |                               | Chamber of Commerce Membership Dues                  | 1,300      |
|                |                               | National Society of Prof Engineers Association Dues  | 450        |
|                |                               | Audubon Area Home Builders Association               | 280        |
|                |                               | American Society of Civil Engineers Association Dues | 250        |
|                |                               | NOAA Data Center Subscription                        | 60         |
|                |                               | American Gas Magazine Subscription                   | 40         |
|                |                               | Total  | \$ 18,990  |
| 4418           | Contractual Services          | Summer Drafting Services                             | \$ 3,000   |
| 4419           | Professional Services         | Flow Study   | \$ 16,000  |
|                |                               | Miller, Balis, O'Neill Legal Services                | 12,000     |
|                |                               | EnerCon Gas Pricing                                  | 10,000     |
|                |                               | Special Project Design                               | 8,700      |
|                |                               | Advanced Solutions Tech Support AutoCad              | 5,000      |
|                |                               | Gas System Review                                    | 3,600      |
|                |                               | DLT Solutions Software Renewal Map 3D                | 2,200      |
|                |                               | Prof Service Program Design for Report Data          | 2,000      |
|                |                               | Other  | 500        |
|                |                               | Total  | \$ 60,000  |



# GAS SYSTEM DEPARTMENT DISTRIBUTION OPERATIONS



**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Division 772 - Gas Distribution

40 Expenses

|                |                       |          |          |      |          |          |       |
|----------------|-----------------------|----------|----------|------|----------|----------|-------|
| 4900           | Corydon Franchise Fee | \$ 1,936 | \$ 1,801 | \$ - | \$ 2,000 | \$ 1,850 | -7.5% |
| Expenses Total |                       | 1,936    | 1,801    | -    | 2,000    | 1,850    | -7.5% |

41 Personnel Services

|                          |                        |           |           |           |           |           |        |
|--------------------------|------------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 4101                     | Salaries - Supervision | 163,023   | 204,825   | 210,500   | 210,320   | 215,330   | 2.4%   |
| 4102                     | Salaries - Clerical    | 52,310    | 55,373    | 56,570    | 56,690    | 57,730    | 1.8%   |
| 4103                     | Salaries - Operational | 509,844   | 507,810   | 543,120   | 566,260   | 569,640   | 0.6%   |
| 4104                     | Salaries - Overtime    | 17,907    | 33,874    | 28,980    | 23,980    | 24,220    | 1.0%   |
| 4105                     | Salaries - Other       | 20,568    | 27,508    | 20,910    | 34,350    | 34,350    | 0.0%   |
| 4106                     | FICA                   | 45,448    | 48,883    | 49,610    | 55,300    | 55,900    | 1.1%   |
| 4107                     | Medicare               | 10,629    | 11,433    | 11,610    | 12,940    | 13,080    | 1.1%   |
| 4108                     | Life Insurance         | 1,560     | 1,755     | 1,840     | 1,870     | 1,870     | 0.0%   |
| 4109                     | Health Insurance       | 253,170   | 272,480   | 315,510   | 282,900   | 331,200   | 17.1%  |
| 4110                     | Cancer Insurance       | 1,013     | 2,057     | 2,140     | 2,170     | 2,170     | 0.0%   |
| 4111                     | Workers Compensation   | 32,618    | 16,533    | 15,570    | 17,410    | 18,830    | 8.2%   |
| 4112                     | Employee Assist. Prgm  | 486       | 506       | 420       | 480       | 480       | 0.0%   |
| 4115                     | Unemploy. Insurance    | 870       | 371       | 790       | 430       | 910       | 111.6% |
| 4116                     | Employee Pension       | 121,574   | 110,812   | 135,560   | 138,580   | 146,820   | 5.9%   |
| Personnel Services Total |                        | 1,231,022 | 1,294,219 | 1,393,130 | 1,403,680 | 1,472,530 | 4.9%   |

42 Supplies

|                |                          |            |            |            |            |            |        |
|----------------|--------------------------|------------|------------|------------|------------|------------|--------|
| 4200           | Non-Inventory Parts      | 3,850      | 3,289      | 3,250      | 3,000      | 3,000      | 0.0%   |
| 4201           | Fuel                     | 43,062     | 32,949     | 31,970     | 44,000     | 39,030     | -11.3% |
| 4202           | Minor Tools              | 5,341      | 6,091      | 6,300      | 8,090      | 8,080      | -0.1%  |
| 4203           | Office Supplies          | 1,730      | 2,843      | 2,400      | 2,700      | 2,700      | 0.0%   |
| 4204           | Cleaning Supplies        | 1,290      | 1,324      | 1,400      | 1,400      | 1,400      | 0.0%   |
| 4205           | Medical & Drug Supply    | 218        | -          | 800        | 300        | 500        | 66.7%  |
| 4207           | Clothing Supplies        | 7,240      | 7,170      | 7,200      | 7,650      | 10,090     | 31.9%  |
| 4208           | Postage                  | 79         | 253        | 80         | 250        | 150        | -40.0% |
| 4209           | Educational Supplies     | 890        | 2,022      | 2,050      | 3,000      | 3,000      | 0.0%   |
| 4210           | Photographic Supplies    | -          | 35         | 50         | 100        | 100        | 0.0%   |
| 4211           | Periodicals & Supple.    | 78         | 506        | 450        | 550        | 550        | 0.0%   |
| 4212           | Mechanical Supplies      | 907        | 1,653      | 2,400      | 2,100      | 2,400      | 14.3%  |
| 4213           | Traffic Control Supplies | 1,228      | 2,734      | 5,000      | 5,320      | 4,320      | -18.8% |
| 4214           | Chemical Supplies        | 9,050      | 10,939     | 12,000     | 14,500     | 14,500     | 0.0%   |
| 4218           | Natural Gas              | 27,021,598 | 21,288,651 | 14,832,000 | 18,640,000 | 17,850,000 | -4.2%  |
| 4220           | Supplies for Resale      | 1,198      | 740        | 1,000      | 1,000      | 1,000      | 0.0%   |
| Supplies Total |                          | 27,097,759 | 21,361,200 | 14,908,350 | 18,733,960 | 17,940,820 | -4.2%  |

**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Division 772 - Gas Distribution (continued)

43 Maintenance & Repairs

|                             |                          |           |           |           |           |           |         |
|-----------------------------|--------------------------|-----------|-----------|-----------|-----------|-----------|---------|
| 4301                        | Vehicle Repair           | \$ 15,030 | \$ 17,502 | \$ 14,000 | \$ 17,500 | \$ 17,500 | 0.0%    |
| 4302                        | Office Equip. Repair     | 17        | 429       | 300       | 300       | 300       | 0.0%    |
| 4303                        | Instr. & Appar. Repair   | 5,987     | 7,007     | 7,000     | 8,200     | 8,200     | 0.0%    |
| 4304                        | Other Equipment Repair   | 4,275     | 3,243     | 12,000    | 13,500    | 24,390    | 80.7%   |
| 4305                        | Heating / A.C. Repair    | -         | 3,855     | 500       | 750       | 750       | 0.0%    |
| 4306                        | Building Repair & Maint. | 1,109     | 323       | 4,000     | 4,000     | 44,000    | 1000.0% |
| 4307                        | Other Structures Repair  | 214       | 2,158     | 1,600     | 1,600     | 1,600     | 0.0%    |
| 4308                        | Machines Tools Repair    | 2,888     | 699       | 1,000     | 3,500     | 3,500     | 0.0%    |
| 4309                        | Radios Repair            | 2,405     | 1,206     | 1,200     | 1,800     | 1,400     | -22.2%  |
| 4314                        | Pumps & Motors           | -         | -         | 300       | 300       | 300       | 0.0%    |
| 4315                        | Utility Cuts             | 807       | 2,213     | 4,200     | 4,000     | 5,000     | 25.0%   |
| 4316                        | Minor Street Repair      | 5,500     | -         | 4,500     | 4,500     | 3,500     | -22.2%  |
| 4318                        | Gas Serv. Line Repairs   | 61,057    | 57,128    | 55,000    | 75,000    | 55,000    | -26.7%  |
| 4319                        | Gas Main Line Repairs    | 99,964    | 112,926   | 82,000    | 334,480   | 201,300   | -39.8%  |
| 4320                        | Gas Meter Repairs        | 34,665    | 39,513    | 31,000    | 43,000    | 42,990    | 0.0%    |
| 4321                        | Regulator Repair/Maint   | 3,292     | 26,646    | 35,500    | 45,000    | 45,000    | 0.0%    |
| 4326                        | Flood Damage Expense     | -         | 10,021    | -         | 6,000     | -         | -100.0% |
| Maintenance & Repairs Total |                          | 237,211   | 284,869   | 254,100   | 563,430   | 454,730   | -19.3%  |

44 Services

|                |                        |         |        |        |        |         |        |
|----------------|------------------------|---------|--------|--------|--------|---------|--------|
| 4401           | Telephone              | 2,935   | 4,247  | 4,400  | 3,500  | 4,400   | 25.7%  |
| 4402           | Medical Exams          | 1,382   | 1,433  | 2,200  | 890    | 2,200   | 147.2% |
| 4403           | Assoc. Dues/Subscript. | 337     | 30     | 450    | 450    | 450     | 0.0%   |
| 4405           | Travel & Training      | 12,085  | 16,608 | 18,150 | 18,150 | 22,780  | 25.5%  |
| 4408           | Legal Advertising      | 4,150   | 922    | 1,500  | 3,250  | 2,500   | -23.1% |
| 4409           | Electric-Purchased     | 398     | 489    | 310    | 400    | 400     | 0.0%   |
| 4414           | Clothing / Cleaning    | 1,850   | 1,900  | 2,000  | 2,000  | 2,000   | 0.0%   |
| 4415           | Special Services       | 488     | 2,287  | 1,100  | 1,100  | 1,100   | 0.0%   |
| 4417           | Printing and Reprod.   | 252     | -      | 700    | 750    | 700     | -6.7%  |
| 4418           | Contractual Services   | 53,139  | 22,209 | 25,000 | 12,800 | 17,000  | 32.8%  |
| 4419           | Professional Services  | 42,512  | 36,732 | 30,000 | 40,000 | 49,850  | 24.6%  |
| 4424           | Equipment Rental       | 10,909  | 3,499  | 4,500  | 8,000  | 12,650  | 58.1%  |
| Services Total |                        | 130,436 | 90,355 | 90,310 | 91,290 | 116,030 | 27.1%  |

45 Sundry Charge

|                     |                        |        |        |        |        |        |      |
|---------------------|------------------------|--------|--------|--------|--------|--------|------|
| 4505                | Interest Exp- Deposits | 16,171 | 15,917 | 16,000 | 16,000 | 16,000 | 0.0% |
| Sundry Charge Total |                        | 16,171 | 15,917 | 16,000 | 16,000 | 16,000 | 0.0% |

**CITY OF HENDERSON, KY  
GAS FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| <b>Account Number</b>                       | <b>Account Description</b> | <b>2008 Actual</b>   | <b>2009 Actual</b>  | <b>2010 Projection</b> | <b>2010 Budget</b>  | <b>2011 Proposed Budget</b> | <b>% Change</b> |
|---|----------------------------|----------------------|---------------------|------------------------|---------------------|-----------------------------|-----------------|
| Division 772 - Gas Distribution (continued) |                            |                      |                     |                        |                     |                             |                 |
| 46 Capital Outlay                           |                            |                      |                     |                        |                     |                             |                 |
| 4601  | Motor Vehicles             | \$ -                 | \$ 619              | \$ 43,000              | \$ 46,000           | \$ 46,000                   | 0.0%            |
| 4605  | Machinery & Tools          | 6,067                | 13,522              | -                      | -                   | 98,200                      | N/A             |
| 4606  | Radio Equipment            | -                    | 1,194               | -                      | -                   | -                           | N/A             |
| 4607  | Data Processing Equip.     | 945                  | -                   | -                      | -                   | -                           | N/A             |
| 4608  | Instrument & Apparatus     | 8,553                | 21,939              | 3,000                  | -                   | 15,000                      | N/A             |
| 4621  | Gas Service Lines          | -                    | -                   | 18,500                 | 21,250              | 21,250                      | 0.0%            |
| 4622  | Gas Main Lines             | -                    | -                   | 15,000                 | 72,750              | 169,570                     | 133.1%          |
| 4623  | Gas Meters                 | -                    | -                   | 27,000                 | 29,150              | 40,000                      | 37.2%           |
| 4624  | System Improvements        | -                    | -                   | 75,000                 | 800,000             | 105,740                     | -86.8%          |
| 4625  | Regulators                 | -                    | -                   | 10,000                 | 16,180              | 16,180                      | 0.0%            |
| Capital Outlay Total                        |                            | 15,566               | 37,273              | 191,500                | 985,330             | 511,940                     | -48.0%          |
| Total Gas Distribution                      |                            | <u>\$28,730,101</u>  | <u>\$23,085,633</u> | <u>\$16,837,390</u>    | <u>\$21,795,690</u> | <u>\$20,513,900</u>         | <u>-5.9%</u>    |
| GAS EXPENSE TOTAL                           |                            | <u>\$31,575,168</u>  | <u>\$25,978,636</u> | <u>\$19,761,840</u>    | <u>\$24,757,000</u> | <u>\$23,570,000</u>         | <u>-4.8%</u>    |
| GAS NET                                     |                            | <u>\$(1,134,256)</u> | <u>\$(149,817)</u>  | <u>\$(223,700)</u>     | <u>\$ -</u>         | <u>\$ -</u>                 |                 |

**CITY OF HENDERSON, KY  
 DETAIL ACCOUNT INFORMATION  
 FISCAL YEAR 2011**

DEPARTMENT: Gas DIVISION: Gas Distribution

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION         | NARRATIVE JUSTIFICATION                                    | TOTAL COST |
|----------------|-----------------------------|--|------------|
| 4211           | Periodicals and Supplements | Corrosion Basics   | \$ 550     |
| 4418           | Contractual Services        | Summer Help  | \$ 7,200   |
|                |                             | Sand Blast and Paint Sand Lane Regulator Station           | 3,100      |
|                |                             | Contracted CP Preliminary Survey Ounce System              | 3,000      |
|                |                             | Mueller Company Contracted at Henderson for Tapping School | 1,800      |
|                |                             | Pipe Fusion School Held in Henderson by Utility Pipe       | 1,500      |
|                |                             | Mow Lot Next to Purchase Station #1 5x80ea                 | 400        |
|                |                             | Total  | \$ 17,000  |
| 4419           | Professional Services       | Cathodic protection and DIMP support                       | \$ 15,000  |
|                |                             | Analysis for special project                               | 14,000     |
|                |                             | OQ testing and review                                      | 13,000     |
|                |                             | Field Services Tapping and Plugging                        | 7,850      |
|                |                             | Total  | \$ 49,850  |
| 4424           | Equipment Rental            | Rental of Pot Holer Machine                                | \$ 8,000   |
|                |                             | Roll Trailer for 4 inch plastic pipe                       | 4,650      |
|                |                             | Total  | 12,650     |

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Gas

DIVISION: Gas Distribution

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
  
Account 4601: Vehicles - Replacement of unit number 772-029, a 2003 Van with over 60,000 miles and unit number 772-023, a 2002 sedan with nearly 67,000 miles.

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

| <b>COSTS</b>                     |                  |
|----------------------------------|------------------|
| <b>BASIC COSTS</b>               | \$ 46,000        |
| <b>CONSTRUCTION/INSTALLATION</b> | _____            |
| <b>PROFESSIONAL SERVICES</b>     | _____            |
| <b>(TRADE-IN)</b>                | _____            |
| <b>OTHER</b>                     | _____            |
| <b>TOTAL</b>                     | <b>\$ 46,000</b> |

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Gas

DIVISION: Gas Distribution

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Account 4605: Machinery and Tools - Gas pipe trailer for \$30,000, a directional drill (net of trade in) for \$50,000, various small tools for \$18,200

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

| <b>COSTS</b>                     |                  |
|----------------------------------|------------------|
| <b>BASIC COSTS</b>               | \$ 148,200       |
| <b>CONSTRUCTION/INSTALLATION</b> | _____            |
| <b>PROFESSIONAL SERVICES</b>     | _____            |
| <b>(TRADE-IN)</b>                | (50,000)         |
| <b>OTHER</b>                     | _____            |
| <b>TOTAL</b>                     | <b>\$ 98,200</b> |

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Gas

DIVISION: Gas Distribution

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
  
Account 4608: Instrument and Apparatus - Remote (laser) methane leak detector.

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

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

**BASIC COSTS**      \$            15,000

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

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

**(TRADE-IN)**            \_\_\_\_\_

**OTHER**                \_\_\_\_\_

|              |                         |
|--------------|-------------------------|
| <b>TOTAL</b> | <b>\$        15,000</b> |
|--------------|-------------------------|



**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Gas

DIVISION: Gas Distribution

- EQUIPMENT
- IMPROVEMENTS OTHER THAN BUILDINGS
- BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**

Account 4621: Gas Service Lines - This includes 50 double meter set values, 50 new service lines and 20 renewed service lines.

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

| COSTS                         |                  |
|-------------------------------|------------------|
| BASIC COSTS                   | \$ 21,250        |
| CONSTRUCTION/<br>INSTALLATION |                  |
| PROFESSIONAL<br>SERVICES      |                  |
| (TRADE-IN)                    |                  |
| OTHER                         |                  |
| <b>TOTAL</b>                  | <b>\$ 21,250</b> |

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Gas

DIVISION: Gas Distribution

- EQUIPMENT
- IMPROVEMENTS OTHER THAN BUILDINGS
- BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**

Account 4622 : Gas Mains - 4,250' of 6" high pressure gas main in support of the riverfront project along Water Street and Merritt Drive from 12th Street to 14th Street. \$98,700 will be reimbursed by the Riverfront grant. This also includes 1,500' of 2" 35# main on end of Diamond Island Road west to Corydon. This will create a double feed loop to enhance system.

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

| <b>COSTS</b>                     |                   |
|----------------------------------|-------------------|
| <b>BASIC COSTS</b>               | \$ <u>169,570</u> |
| <b>CONSTRUCTION/INSTALLATION</b> | _____             |
| <b>PROFESSIONAL SERVICES</b>     | _____             |
| <b>(TRADE-IN)</b>                | _____             |
| <b>OTHER</b>                     | _____             |
| <b>TOTAL</b>                     | <b>\$ 169,570</b> |

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Gas

DIVISION: Gas Distribution

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
  
Account 4623: Gas Meters - 200 residential meters for the 15 year replacement program. 50 meters for new customers and various commercial and industrial meters.

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

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

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

**DEPARTMENT:** Gas

**DIVISION:** Gas Distribution

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**  
Account 4624: System Enhancements - \$65,000 is be used to update the Corydon line to 200lb pipe. \$10,000 for "betterment" fee to KDOT for US 60 project. The remaining funds will be used for various other gas projects.

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

| <b>COSTS</b>                     |                   |
|----------------------------------|-------------------|
| <b>BASIC COSTS</b>               | \$ 105,740        |
| <b>CONSTRUCTION/INSTALLATION</b> | _____             |
| <b>PROFESSIONAL SERVICES</b>     | _____             |
| <b>(TRADE-IN)</b>                | _____             |
| <b>OTHER</b>                     | _____             |
| <b>TOTAL</b>                     | <b>\$ 105,740</b> |

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Gas

DIVISION: Gas Distribution

EQUIPMENT

IMPROVEMENTS OTHER THAN BUILDINGS

BUILDING IMPROVEMENTS

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

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

| <b>COSTS</b>                     |                  |
|----------------------------------|------------------|
| <b>BASIC COSTS</b>               | \$ 16,180        |
| <b>CONSTRUCTION/INSTALLATION</b> | _____            |
| <b>PROFESSIONAL SERVICES</b>     | _____            |
| <b>(TRADE-IN)</b>                | _____            |
| <b>OTHER</b>                     | _____            |
| <b>TOTAL</b>                     | <b>\$ 16,180</b> |

**CITY OF HENDERSON, KY  
MAJOR REPAIR DETAIL INFORMATION  
FISCAL YEAR 2011**

DEPARTMENT: Gas

DIVISION: Gas Distribution

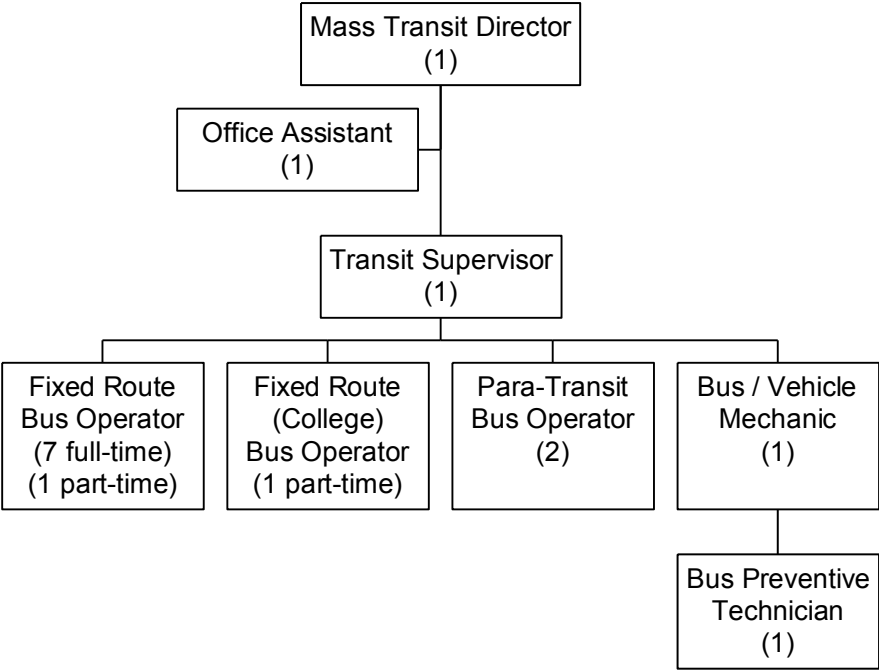
- EQUIPMENT
- IMPROVEMENTS OTHER THAN BUILDINGS
- BUILDING IMPROVEMENTS

**DESCRIPTION OF ITEM OR PROJECT:**  
Repairs to the Public Works/Gas facilities on 5th Street. This will include the repair of the roof over the office area of the building.

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

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

# MASS TRANSIT



**CITY OF HENDERSON, KY  
HART FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number            | Account Description   | 2008 Actual         | 2009 Actual         | 2010 Projection     | 2010 Budget         | 2011 Proposed Budget | % Change     |
|---------------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| <b>REVENUE</b>            |                       |                     |                     |                     |                     |                      |              |
| 32 Service Fees           |                       |                     |                     |                     |                     |                      |              |
| 3200                      | Bus Fares             | \$ 33,405           | \$ 35,399           | \$ 33,000           | \$ 33,000           | \$ 33,000            | 0.0%         |
| Total Service Fees        |                       | 33,405              | 35,399              | 33,000              | 33,000              | 33,000               | 0.0%         |
| 36 Sale of Property       |                       |                     |                     |                     |                     |                      |              |
| 3622                      | Sale of Vehicles      | 1,103               | -                   | 5,500               | -                   | -                    | N/A          |
| Total Sale of Property    |                       | 1,103               | -                   | 5,500               | -                   | -                    | N/A          |
| 37 Other Revenue          |                       |                     |                     |                     |                     |                      |              |
| 3700                      | Interest Income       | 3,911               | 840                 | 250                 | 1,220               | 1,000                | -18.0%       |
| 3730                      | Insurance Recovery    | -                   | 337                 | 2,690               | -                   | -                    | N/A          |
| 3753                      | Federal Grant         | 655,067             | 817,879             | 776,500             | 716,120             | 937,000              | 30.8%        |
| 3754                      | State Grant           | 74,592              | 29,232              | 26,500              | 29,160              | 52,000               | 78.3%        |
| 3755                      | Transfer from General | 375,000             | 491,000             | 491,000             | 497,000             | 536,000              | 7.8%         |
| 3765                      | KY Fuel Tax Refund    | 4,690               | 3,102               | 4,050               | 4,500               | 4,000                | -11.1%       |
| 3799                      | Other                 | 11,306              | 45                  | -                   | -                   | -                    | N/A          |
| Total Other Revenue       |                       | 1,124,565           | 1,342,435           | 1,300,990           | 1,248,000           | 1,530,000            | 22.6%        |
| <b>TOTAL HART REVENUE</b> |                       | <b>\$ 1,159,074</b> | <b>\$ 1,377,834</b> | <b>\$ 1,339,490</b> | <b>\$ 1,281,000</b> | <b>\$ 1,563,000</b>  | <b>22.0%</b> |

**EXPENSE**

Department 30 - Mass Transit  
Division 015 - Mass Transit

41 Personnel Services

|                          |                        |           |            |            |            |            |        |
|--------------------------|------------------------|-----------|------------|------------|------------|------------|--------|
| 4101                     | Salaries - Supervision | \$ 98,522 | \$ 104,110 | \$ 106,140 | \$ 105,450 | \$ 108,470 | 2.9%   |
| 4102                     | Salaries - Clerical    | 14,215    | 23,622     | 24,460     | 24,960     | 25,010     | 0.2%   |
| 4103                     | Salaries - Operational | 334,000   | 343,379    | 352,090    | 356,240    | 373,270    | 4.8%   |
| 4104                     | Salaries - Overtime    | 44,561    | 46,304     | 46,660     | 63,600     | 48,140     | -24.3% |
| 4105                     | Salaries - Other       | 545       | 6,757      | 11,290     | 14,910     | 14,910     | 0.0%   |
| 4106                     | FICA                   | 28,762    | 30,278     | 30,780     | 35,020     | 35,350     | 0.9%   |
| 4107                     | Medicare               | 6,727     | 7,081      | 7,200      | 8,190      | 8,270      | 1.0%   |
| 4108                     | Life Insurance         | 921       | 1,071      | 1,050      | 1,140      | 1,140      | 0.0%   |
| 4109                     | Health Insurance       | 126,100   | 143,520    | 187,640    | 172,200    | 201,600    | 17.1%  |
| 4110                     | Cancer Insurance       | 597       | 1,287      | 1,220      | 1,320      | 1,320      | 0.0%   |
| 4111                     | Workers Compensation   | 28,343    | 19,742     | 27,290     | 30,770     | 22,250     | -27.7% |
| 4112                     | Employee Assist. Prgm  | 311       | 361        | 300        | 290        | 290        | 0.0%   |
| 4115                     | Unemploy. Insurance    | 1,204     | 224        | 470        | 280        | 570        | 103.6% |
| 4116                     | Employee Pension       | 72,991    | 66,372     | 79,940     | 84,680     | 84,940     | 0.3%   |
| Personnel Services Total |                        | 757,798   | 794,108    | 876,530    | 899,050    | 925,530    | 2.9%   |



**CITY OF HENDERSON, KY  
HART FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| Account Number | Account Description | 2008 Actual | 2009 Actual | 2010 Projection | 2010 Budget | 2011 Proposed Budget | % Change |
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|
|----------------|---------------------|-------------|-------------|-----------------|-------------|----------------------|----------|

Division 015 - Mass Transit (continued)

42 Supplies

|                |                       |           |           |           |            |           |        |
|----------------|-----------------------|-----------|-----------|-----------|------------|-----------|--------|
| 4201           | Fuel                  | \$ 92,426 | \$ 75,313 | \$ 74,100 | \$ 106,360 | \$ 84,540 | -20.5% |
| 4202           | Minor Tools           | 692       | 654       | 1,400     | 900        | 1,500     | 66.7%  |
| 4203           | Office Supplies       | 1,246     | 1,300     | 2,400     | 1,200      | 1,350     | 12.5%  |
| 4204           | Cleaning Supplies     | 2,614     | 1,938     | 3,000     | 2,250      | 3,000     | 33.3%  |
| 4205           | Medical & Drug Supply | 85        | 62        | 200       | 200        | 200       | 0.0%   |
| 4207           | Clothing Supplies     | 2,760     | 2,050     | 3,600     | 3,600      | 3,600     | 0.0%   |
| 4208           | Postage               | 209       | 276       | 200       | 350        | 350       | 0.0%   |
| 4209           | Educational Supplies  | -         | 240       | 100       | 300        | 300       | 0.0%   |
| 4210           | Photographic Supplies | -         | -         | 100       | 300        | 300       | 0.0%   |
| Supplies Total |                       | 100,032   | 81,833    | 85,100    | 115,460    | 95,140    | -17.6% |

43 Maintenance & Repairs

|                             |                         |        |        |        |        |        |       |
|-----------------------------|-------------------------|--------|--------|--------|--------|--------|-------|
| 4301                        | Vehicle Repair          | 52,480 | 73,386 | 55,000 | 69,000 | 65,000 | -5.8% |
| 4302                        | Office Equip. Repair    | 152    | 80     | 100    | 400    | 400    | 0.0%  |
| 4305                        | Heating / A.C. Repair   | 162    | -      | -      | 400    | 400    | 0.0%  |
| 4306                        | Building Repair & Maint | 3,810  | 4,932  | 8,500  | 4,000  | 5,000  | 25.0% |
| 4308                        | Machines Tools Repair   | 1,076  | 454    | 1,500  | 1,500  | 1,500  | 0.0%  |
| 4309                        | Radios Repair           | 1,414  | 2,390  | 500    | 1,100  | 1,100  | 0.0%  |
| 4312                        | Walks Drives Fences     | -      | -      | -      | 500    | 500    | 0.0%  |
| Maintenance & Repairs Total |                         | 59,093 | 81,242 | 65,600 | 76,900 | 73,900 | -3.9% |

44 Services

|                |                         |         |         |         |         |         |      |
|----------------|-------------------------|---------|---------|---------|---------|---------|------|
| 4401           | Telephone               | 3,717   | 4,004   | 3,700   | 3,700   | 3,700   | 0.0% |
| 4402           | Medical Exams           | 1,370   | 1,292   | 1,200   | 1,200   | 1,200   | 0.0% |
| 4403           | Assoc. Dues/Subscript.  | 879     | 270     | 950     | 690     | 750     | 8.7% |
| 4405           | Travel & Training       | 5,001   | 2,473   | 2,000   | 7,590   | 7,590   | 0.0% |
| 4408           | Legal Advertising       | 3,051   | 321     | -       | 2,000   | 2,000   | 0.0% |
| 4409           | Electric-Purchased      | 4,889   | 5,394   | 5,000   | 5,000   | 5,000   | 0.0% |
| 4410           | Natural Gas-Purchased   | 5,507   | 4,791   | 5,500   | 5,500   | 5,500   | 0.0% |
| 4411           | Other Utilities         | 1,691   | 1,532   | 1,500   | 1,500   | 1,500   | 0.0% |
| 4414           | Clothing / Cleaning     | 1,650   | 2,025   | 2,100   | 2,100   | 2,100   | 0.0% |
| 4415           | Special Services        | 7,996   | 3,405   | 14,300  | 14,300  | 14,300  | 0.0% |
| 4417           | Printing and Reprod.    | 674     | 317     | 500     | 1,000   | 1,000   | 0.0% |
| 4418           | Contractual Services    | 5,036   | 4,985   | 7,550   | 7,550   | 7,550   | 0.0% |
| 4419           | Professional Services   | -       | 304     | -       | 500     | 500     | 0.0% |
| 4427           | Handicap Services       | -       | 550     | -       | 1,000   | 1,000   | 0.0% |
| 4443           | Charge Card Expense     | 78      | 68      | -       | -       | -       | N/A  |
| 4444           | Admin. / Account. Serv. | 82,000  | 91,000  | 96,000  | 96,000  | 103,000 | 7.3% |
| 4522           | Audit Expense           | 730     | 1,113   | 960     | 960     | 960     | 0.0% |
| Services Total |                         | 124,267 | 123,843 | 141,260 | 150,590 | 157,650 | 4.7% |

45 Sundry Charges

|                      |                   |        |        |        |        |        |       |
|----------------------|-------------------|--------|--------|--------|--------|--------|-------|
| 4501                 | Insurance Expense | 14,202 | 16,815 | 26,000 | 16,000 | 22,280 | 39.3% |
| 4555                 | Planning Grant    | 15,148 | 13,223 | 12,500 | 12,500 | 12,500 | 0.0%  |
| Sundry Charges Total |                   | 29,350 | 30,038 | 38,500 | 28,500 | 34,780 | 22.0% |

**CITY OF HENDERSON, KY  
HART FUND BUDGET  
FOR FISCAL YEAR 2010 - 2011**

| <b>Account Number</b>                   | <b>Account Description</b> | <b>2008 Actual</b>  | <b>2009 Actual</b>  | <b>2010 Projection</b> | <b>2010 Budget</b>  | <b>2011 Proposed Budget</b> | <b>% Change</b> |
|---|----------------------------|---------------------|---------------------|------------------------|---------------------|-----------------------------|-----------------|
| Division 015 - Mass Transit (continued) |                            |                     |                     |                        |                     |                             |                 |
| 46 Capital Outlay                       |                            |                     |                     |                        |                     |                             |                 |
| 4601                                    | Motor Vehicles             | \$ 28,252           | \$ 211,294          | \$ 82,000              | \$ 81,100           | \$ 276,000                  | 240.3%          |
| 4603                                    | Office Equipment           | 620                 | 3,029               | -                      | -                   | -                           | N/A             |
| 4605                                    | Machinery & Tools          | -                   | 2,384               | -                      | -                   | -                           | N/A             |
| 4606                                    | Radio Equipment            | -                   | 9,950               | -                      | -                   | -                           | N/A             |
| 4607                                    | Data Processing Equip.     | -                   | -                   | 3,500                  | 3,500               | -                           | -100.0%         |
| 4608                                    | Instruments / Apparatus    | 1,817               | -                   | -                      | -                   | -                           | N/A             |
| 4611                                    | Walks, Drives, Fences      | -                   | 65,776              | 7,000                  | 7,000               | -                           | -100.0%         |
| 4617                                    | Buildings                  | 23,588              | -                   | 40,000                 | 332,900             | -                           | -100.0%         |
| 4624                                    | System Improvements        | -                   | 6,000               | -                      | -                   | -                           | N/A             |
| Capital Outlay Total                    |                            | 54,276              | 298,433             | 132,500                | 424,500             | 276,000                     | -35.0%          |
| HART EXPENSE TOTAL                      |                            | <u>\$ 1,124,817</u> | <u>\$ 1,409,498</u> | <u>\$ 1,339,490</u>    | <u>\$ 1,695,000</u> | <u>\$ 1,563,000</u>         | <u>-7.8%</u>    |
| HART NET                                |                            | <u>\$ 34,257</u>    | <u>\$ (31,664)</u>  | <u>\$ -</u>            | <u>\$ (414,000)</u> | <u>\$ -</u>                 |                 |



**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

**DEPARTMENT:** Mass Transit

**DIVISION:** Mass Transit

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**

Replace two buses that have exceeded their useful life either in years or miles. The buses that will be replace are a 2001 model, vehicle number 015-030 with 213,000 miles and vehicle number 015-033, a 2004 model with 168,000 miles. Over 91% of the funding will come from federal and state grants.

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

| <b>COSTS</b>                          |                   |
|---------------------------------------|-------------------|
| <b>BASIC COSTS</b>                    | \$ 198,000        |
| <b>CONSTRUCTION/<br/>INSTALLATION</b> | _____             |
| <b>PROFESSIONAL<br/>SERVICES</b>      | _____             |
| <b>(TRADE-IN)</b>                     | _____             |
| <b>OTHER</b>                          | _____             |
| <b>TOTAL</b>                          | <b>\$ 198,000</b> |

**CITY OF HENDERSON, KY  
CAPITAL OUTLAY DETAIL INFORMATION  
FISCAL YEAR 2011**

**DEPARTMENT:** Mass Transit

**DIVISION:** Mass Transit

**EQUIPMENT**

**IMPROVEMENTS OTHER THAN BUILDINGS**

**BUILDING IMPROVEMENTS**

**DESCRIPTION OF ITEM OR PROJECT:**  
  
Paratransit van that will replace vehicle number 015-031 a 2001 model that has over 154,000 miles. Over 91% of the funding will come from federal and state grants.

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

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

**BASIC COSTS**      \$      78,000

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

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

**(TRADE-IN)**      \_\_\_\_\_

**OTHER**      \_\_\_\_\_

|              |                       |
|--------------|-----------------------|
| <b>TOTAL</b> | <b>\$      78,000</b> |
|--------------|-----------------------|



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

**CITY OF HENDERSON, KY  
CITY-WIDE - STRATEGIC PLAN SUMMARY  
FOR FISCAL YEAR 2010 - 2011**

| City Wide Goal   | Category                 | Department           | Departmental Goal   |
|--|--------------------------|----------------------|---|
| Increase neighborhood characteristics by continuing the repaving program and addressing stormwater flooding.                           | Planning and Development | Public Works         | Maximize the number of streets that are overlaid.   |
|  |                          | Flood Mitigation     | Finish Phase II of the state flood grant.   |
| Increase the safety of citizens by replacing obsolete public safety equipment.   | Safety                   | Police               | Replace at least five police pursuit vehicles as defined in the vehicle replacement schedule. |
|  |                          | Fire                 | Start a replacement program that will replace a thermal imaging camera every three years.     |
|  |                          | Fire                 | Continue to follow the vehicle replacement schedule by replacing one fire truck.              |
| Enhance services to citizens by extending technology   | Technology Improvement   | Finance              | Replace 47 personal computers to keep equipment up to date and operating effectively.         |
| Ensure that City services assist in creating a superior quality of life and an atmosphere where people desire to live, work, and play. | Quality of Life          | HART                 | Replace two buses and one paratransit van as defined in the vehicle replacement schedule.     |
|  |                          | Gas                  | Operate without a rate increase.  |
|  |                          | Administration       | Start construction on the riverfront improvements   |
|  |                          | Administration       | Submit a balanced budget that does not require a tax increase.                                |
| Recruit and retain highly motivated and qualified employees.   | City Services            | Human Resources      | Maintain current levels of employee benefits.   |
|  |                          | Administration       | Propose a cost of living adjustment and increase the merit adjustments.                       |
| Create exciting programming that keeps the citizens active and involved.   | Quality of Life          | Parks and Recreation | Replace antiquated playground equipment in Community Park.                                    |

**CITY OF HENDERSON, KY**  
**Protect Health and Safety/Maintain Basic Service Levels**  
**FOR FISCAL YEAR 2011**

| Key Area  | Responsibility        | Objectives/Performance Standards   |
|---|-----------------------|--|
| I. Transportation   | A. Public Works       | 1. Mill and resurface streets as defined in the four year schedule and continue minor street, shoulder, and sidewalk repair.   |
|   |                       | 2. Assist Henderson Water Utility in traffic flow with their project to separate wastewater and storm water lines in the downtown area.                                  |
|   | B. Gas Utility        | 1. Support KYTC in the completion of two-miles of high-pressure gas line along US 60 from US 41A to KY 425 during the year.  |
|   | C. Mass Transit       | 1. Acquire and place into service two (2) new buses utilizing federal grant funding by June 30, 2011.  |
| 2. Acquire and place into service one (1) new paratransit van utilizing federal grant funding by June 30, 2011. |                       |  |
| II. Facilities & Services   | A. Public Works       | 1. Identify a location for a new Service Center by June 30, 2011.  |
|   |                       | 2. Make repairs to the current garage by June 30, 2011.  |
|   |                       | 3. Monitor the eighth year of the curbside recycling program and make a decision regarding modifications, improvements, or changes to the service by September 30, 2010. |
|   | B. Parks & Recreation | 1. Replace playground equipment at Community Park by June 30, 2011.  |
|   | C. Fire               | 1. Acquire and place into service a new fire truck utilizing designated funding by June 30, 2011.  |
|   |                       | 2. Start a program to replace a thermal imaging cameras every three years by December 31, 2010.  |



**CITY OF HENDERSON, KY**  
**Protect Health and Safety/Maintain Basic Service Levels**  
**FOR FISCAL YEAR 2011**

| Key Area  | Responsibility      | Objectives/Performance Standards  |
|---|---------------------|---|
| II. Facilities & Services<br>(continued)  | C. Fire (continued) | 3. Continue the bunker gear replacement program with the addition of twelve sets during the year.   |
|   |                     | 4. Continue the program of annually flow testing all 1,020 fire hydrants to ensure proper operation during the year.                                    |
|   | D. Police           | 1. Acquire and place into service five (5) new police pursuit vehicles by June 30, 2011.  |
|   |                     | 2. Continue a multi-year program to equip police cars with video cameras with the purchase and installation of additional units by June 30, 2011.       |
|   |                     | 3. In 2009 overall crime was reduced by 22.7%. For fiscal 2011, the goal is to further reduce overall crime by another 8%.                              |
|   | E. Gas Utility      | 1. Acquire and place into service two (2) new vehicles by June 30, 2011.  |
| 2. Install 4,250 feet of 6" high pressure gas main in support of the riverfront project along Water Street and Merritt Drive. |                     |   |
| III. Administrative   | A. Finance          | 1. Promote the Automatic Payment Plan (ACH) for the payment of utility bills by customers during the year.  |
|   |                     | 1. Establish the ability for utility customers to receive an email that their bills are available to download.  |
|   | B. Gas              | 1. Continue training of all personnel covered under the Operator Qualification standards.   |
|   |                     | 2. Continue a public awareness program in compliance with US DOT requirements to educate the public about natural gas safety practices during the year. |

**CITY OF HENDERSON, KY**  
**Enhance the Economic Climate of the Community**  
**FOR FISCAL YEAR 2011**

| Key Area                 | Responsibility    | Objectives/Performance Standards  |
|--------------------------|-------------------|---|
| I. Facilities & Services | A. Administration | 1. Undertake the riverfront improvements utilizing federal transportation funds during the year.  |
| II. Economic Development | A. Administration | 1. Continue to promote the remaining commercial lots in the Starlight Development with the objective of creating new jobs, increasing the tax base, and recovering development costs.                     |
|                          |                   | 2. Participate in efforts to create new jobs, increase per capita income levels, and expand the tax base with continued funding for Northwest Kentucky Forward  |
|                          |                   | 3. Promote the Downtown Loan Program with the goal of job creation and job retention through the marketing of this economic development tool with the Downtown Henderson Project and participating banks. |
| III. Administrative      | A. Gas Utility    | 1. Continue efforts to expand membership of PEAK and evaluate other initiatives to partner with other public energy acquisition agencies to maximize effectiveness and benefits to our customers.         |

**CITY OF HENDERSON, KY**  
**Improve Existing Housing/Protect Neighborhood Quality**  
**FOR FISCAL YEAR 2011**

| Key Area                  | Responsibility           | Objectives/Performance Standards   |
|---------------------------|--------------------------|--|
| I. Transportation         | A. Administration        | 1. Continue the multi-year sidewalk construction program in the CDBG low-income eligible neighborhoods by June 30, 2010.   |
| 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.                                      |
| II. Quality of Life       | A. Police                | 1. Continue targeted law enforcement activities in the predominantly low income areas, utilizing CDBG funding to reduce undesirable behavior and enhance neighborhood stability.         |
|                           | B. Public Works          | 1. Complete the annual spring cleanup during the month of April 2011, with a completion goal of three work weeks.  |
| IV. Housing & Population  | A. Community Development | 1. Acquire KHC Affordable Housing Finance Program grant funds and undertake the exterior minor rehabilitation of 20 low-income homes in conjunction with World Changers during the year. |
|                           | B. Fire                  | 1. Continue targeting unsafe structures and properties with the objective of repairing or removing unsafe housing during the year.   |

**CITY OF HENDERSON, KY**  
**Enhance City Attractiveness/Control the Cost of Government**  
**FOR FISCAL YEAR 2011**

| 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 650 meters and regulators ten years or older by June 30, 2011.  |
|                          |                       | 2. Continue the targeted visitation program with the largest gas system customers to determine ways to enhance customer satisfaction during the year.  |
| II. Quality of Life      | A. Parks & Recreation | 1. Coordinate and promote programming activities for the downtown/riverfront in cooperation with DHP with the goal of providing a minimum of six Friday evening concerts during the summer.  |
|                          |                       | 2. Maintain designation as a "Tree City USA" by the National Arbor Day Foundation.   |
|                          | B. Police             | 1. Schedule and conduct two, eight-week Citizens Police Academy classes to enhance community-police relations during the year.   |
| III. Administrative      | C. Mass Transit       | 1. Plan and conduct the eleventh annual HART Passenger Appreciation Day at the main transfer point during the fall, including free transportation and refreshments for customers.  |
|                          | A. Public Works       | 1. Continue a multi-year program to inventory all city infrastructure constructed or acquired since 1980 in accordance with the requirements of GASB 34 during the year.   |
|                          | B. Finance            | 1. Complete the FY 2010 audit in a Comprehensive Annual Financial Report (CAFR) format and receive a "Certificate of Achievement" for financial reporting for the twelfth consecutive year from the Governmental Finance Officers Association during the year. |

**CITY OF HENDERSON, KY**  
**Enhance City Attractiveness/Control the Cost of Government**  
**FOR FISCAL YEAR 2011**

| Key Area                           | Responsibility         | Objectives/Performance Standards   |
|------------------------------------|------------------------|--|
| III. Administrative<br>(continued) | B. Finance (continued) | 2. Work to update the website to make it more user friendly and dynamic.                           |
|                                    |                        | 3. Upgrade network and backup systems to stay current with new technologies.                       |
|                                    | C. Police              | 1. Continue the upgrading of equipment to improve officer safety and efficiency of the department. |

**CAPITAL EXPENDITURES BY CLASSIFICATION AND FUND  
2010 - 2011**

|      | <b>General</b>    | <b>Gas</b>        | <b>Cemetery</b> | <b>Construction</b> | <b>HART</b>       | <b>Sanitation</b> | <b>911</b>       | <b>JAG</b>       | <b>Total</b>        |
|------|-------------------|-------------------|-----------------|---------------------|-------------------|-------------------|------------------|------------------|---------------------|
| 4601 | \$ 626,500        | \$ 46,000         |                 |                     | \$ 276,000        | \$ 120,000        |                  |                  | \$ 1,068,500        |
| 4605 | 46,000            | 113,200           | \$ 5,700        |                     |                   |                   |                  |                  | 164,900             |
| 4606 |                   |                   |                 |                     |                   |                   | \$ 56,000        |                  | 56,000              |
| 4607 | 66,000            |                   |                 |                     | \$ -              |                   |                  |                  | 66,000              |
| 4611 |                   |                   |                 |                     | -                 |                   |                  |                  | -                   |
| 4621 |                   | 21,250            |                 |                     |                   |                   |                  |                  | 21,250              |
| 4622 |                   | 169,570           |                 |                     |                   |                   |                  |                  | 169,570             |
| 4623 |                   | 40,000            |                 |                     |                   |                   |                  |                  | 40,000              |
| 4624 |                   | 105,740           |                 |                     |                   |                   |                  |                  | 105,740             |
| 4625 |                   | 16,180            |                 |                     |                   |                   |                  |                  | 16,180              |
| 4628 | -                 |                   |                 |                     |                   |                   |                  |                  | -                   |
| 4650 |                   |                   |                 | \$ 7,500,000        |                   |                   |                  |                  | 7,500,000           |
| 4677 |                   |                   |                 |                     |                   |                   | \$ 22,000        |                  | 22,000              |
|      | <b>\$ 738,500</b> | <b>\$ 511,940</b> | <b>\$ 5,700</b> | <b>\$ 7,500,000</b> | <b>\$ 276,000</b> | <b>\$ 120,000</b> | <b>\$ 56,000</b> | <b>\$ 22,000</b> | <b>\$ 9,230,140</b> |

# City of Henderson, KY

## Recap of all Capital Projects

| <b>General Fund Capital</b> |  |  |  |
|-----------------------------|--|--|--|
|-----------------------------|--|--|--|

| Division<br>Number        |                        |  |               |                |
|---------------------------|------------------------|--|---------------|----------------|
| 10-10-011                 | City Manager           | Color Copier                           | \$            | 12,500         |
| 10-15-123                 | Accounting             | Mid-size sedan                         |               | 18,000         |
| 10-15-122                 | Information Technology | 47 Personal Computers with Accessories | \$            | 56,000         |
| 10-15-122                 | Information Technology | Network Server and Tape Drive          | <u>10,000</u> | 66,000         |
| 10-20-232                 | Fire                   | Fire Engine                            | 350,000       |                |
| 10-20-232                 | Fire                   | Thermal Imaging Camera                 | <u>10,500</u> | 360,500        |
| 10-40-231                 | Police                 | 5 - Police Cruisers                    | 138,500       |                |
| 10-40-231                 | Police                 | 3 - Flashback video systems            | 17,000        |                |
| 10-40-231                 | Police                 | 7 - Tasers                             | <u>6,000</u>  | 161,500        |
| 10-45-342                 | Public Way Improvement | Dump Truck                             |               | <u>120,000</u> |
| <b>Total General Fund</b> |                        |  | <u>\$</u>     | <u>738,500</u> |

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

| Division<br>Number    |                  |                        |           |                   |
|-----------------------|------------------|------------------------|-----------|-------------------|
| 20-25-772             | Gas Distribution | 2 - Vehicles           | \$        | 46,000            |
| 20-25-772             | Gas Distribution | Machinery & Tools      |           | 98,200            |
| 20-25-772             | Gas Distribution | Instrument & Apparatus |           | 15,000            |
| 20-25-772             | Gas Distribution | Gas Service Lines      |           | 21,250            |
| 20-25-772             | Gas Distribution | Gas Main Lines         |           | 169,570           |
| 20-25-772             | Gas Distribution | Gas Meters             |           | 40,000            |
| 20-25-772             | Gas Distribution | System Enhancements    |           | 105,740           |
| 20-25-772             | Gas Distribution | Gas Regulators         | 16,180    | <u>\$ 511,940</u> |
| <b>Total Gas Fund</b> |                  |                        | <u>\$</u> | <u>511,940</u>    |

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

| Division<br>Number         |          |                      |           |              |
|----------------------------|----------|----------------------|-----------|--------------|
| 40-35-453                  | Cemetery | Rigid corrugated mat | \$        | <u>5,700</u> |
| <b>Total Cemetery Fund</b> |          |                      | <u>\$</u> | <u>5,700</u> |

# City of Henderson, KY

## Recap of all Capital Projects

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

|                                |                       |   |                            |
|--------------------------------|-----------------------|---|----------------------------|
| <u>Division Number</u>         |                       |   |                            |
| 51-10-017                      | Community Development | Riverfront Improvements<br>(Funded by Federal Transportation Authority) | <u>\$ 7,500,000</u>        |
| <b>Total Construction Fund</b> |                       |   | <u><u>\$ 7,500,000</u></u> |

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

|                        |              |                 |                          |
|------------------------|--------------|-----------------|--------------------------|
| <u>Division Number</u> |              |                 |                          |
| 56-30-015              | Mass Transit | 2 - Buses       | \$ 198,000               |
| 56-30-015              | Mass Transit | Paratransit Van | <u>78,000</u>            |
|                        |              |                 | <u>\$ 276,000</u>        |
| <b>Total HART Fund</b> |              |                 | <u><u>\$ 276,000</u></u> |

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

|                              |            |                             |                          |
|------------------------------|------------|-----------------------------|--------------------------|
| <u>Division Number</u>       |            |                             |                          |
| 57-45-344                    | Sanitation | 16 Cubic Yard Garbage Truck | <u>\$ 120,000</u>        |
| <b>Total Sanitation Fund</b> |            |                             | <u><u>\$ 120,000</u></u> |

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

|                        |     |                      |                         |
|------------------------|-----|----------------------|-------------------------|
| <u>Division Number</u> |     |                      |                         |
| 58-40-018              | 911 | Digital Phone System | <u>\$ 56,000</u>        |
| <b>Total 911 Fund</b>  |     |                      | <u><u>\$ 56,000</u></u> |

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

|  |     |                  |                         |
|--|-----|------------------|-------------------------|
| <u>Division Number</u>                     |     |                  |                         |
| 86-40-231                                  | JAG | Police Equipment | <u>\$ 22,000</u>        |
| <b>Total Justice Assistance Grant Fund</b> |     |                  | <u><u>\$ 22,000</u></u> |

|                                |                            |
|--------------------------------|----------------------------|
| <b>GRAND TOTAL - ALL FUNDS</b> | <u><u>\$ 9,230,140</u></u> |
|--------------------------------|----------------------------|



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

| Vehicle #                    | Make       | Model     | Year | Mileage      | Hours | Notes | Condition of Vehicle / Repair History |      |      |      |            | Expected Year / Cost of Replacement |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
|------------------------------|------------|-----------|------|--------------|-------|-------|---------------------------------------|------|------|------|------------|-------------------------------------|--------|--------|--------|---------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--|----|--------|--|----|--------|--------|--------|--------|
|                              |            |           |      |              |       |       | Excellent                             | Good | Fair | Poor | Inoperable | 2011                                | 2012   | 2013   | 2014   | 2015 or After |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| <b>Municipal Facilities</b>  |            |           |      |              |       |       |                                       |      |      |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 014-003                      | Ford       | Ranger    | 1996 | 42,917       |       |       |                                       |      | X    |      |            | \$                                  | 24,000 |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 014-006                      | Ford       | F250/SB   | 1997 | 78,546       |       |       |                                       |      | X    |      |            |                                     |        | \$     | 35,000 |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 014-007                      | Ford       | Bucket    | 2004 | 5,199        |       |       | X                                     |      |      |      |            |                                     |        |        | \$     | 65,000        |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 014-104                      | Ford       | F-250     | 2008 | 20,848       |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 40,000 |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 014-132                      | Ford       | F-250     | 2008 | 14,641       |       |       | X                                     |      |      |      |            |                                     |        |        |        |               | \$     | 40,000 |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| <b>Community Development</b> |            |           |      |              |       |       |                                       |      |      |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 233-003                      | Chevrolet  | Impala    | 2005 | 22,616       |       |       | X                                     |      |      |      |            |                                     |        |        |        |               |        | \$     | 16,000 |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| <b>Finance</b>               |            |           |      |              |       |       |                                       |      |      |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 121-001                      | Chevrolet  | Malibu    | 2003 | 26,730       |       |       |                                       |      | X    |      |            |                                     |        |        |        |               |        |        | \$     | 14,000 |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 121-002                      | Ford       | Taurus    | 1999 | 46,988       |       |       |                                       |      | X    |      |            |                                     |        |        |        |               |        |        |        | \$     | 14,000 |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 121-003                      | Chevrolet  | Malibu    | 2001 | 12,934       |       |       |                                       |      | X    |      |            |                                     |        |        |        |               |        |        |        |        | \$     | 14,000 |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 121-122                      | Chevrolet  | Lumina    | 1996 | 89,214       |       |       |                                       |      |      | X    |            | \$                                  | 18,000 |        |        |               |        |        |        |        |        | \$     | 14,000 |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| <b>Accounting</b>            |            |           |      |              |       |       |                                       |      |      |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 123-002                      | Ford       | Ranger    | 2004 | 42,667       |       |       |                                       |      | X    |      |            |                                     |        |        |        |               |        |        |        |        |        |        | \$     | 12,500 |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 123-004                      | Ford       | Ranger    | 2006 | 37,450       |       |       |                                       |      | X    |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        | \$     | 12,500 |        |        |        |  |    |        |  |    |        |        |        |        |
| 123-006                      | Ford       | Ranger    | 1996 | 142,017      |       | A     |                                       |      |      | X    |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 123-007                      | Ford       | Ranger    | 2006 | 44,156       |       |       |                                       |      | X    |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        | \$     | 12,500 |        |        |  |    |        |  |    |        |        |        |        |
| 123-008                      | Ford       | Ranger    | 2006 | 36,344       |       |       |                                       |      | X    |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        | \$     | 12,500 |        |  |    |        |  |    |        |        |        |        |
| 123-009                      | Ford       | Ranger    | 2007 | 36,134       |       |       |                                       |      | X    |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        | \$     | 12,500 |  |    |        |  |    |        |        |        |        |
| 123-013                      | Chevrolet  | S - 10    | 2001 | 91,538       |       |       |                                       |      |      | X    |            |                                     |        | \$     | 12,500 |               | \$     | 12,500 |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 123-014                      | Chevrolet  | S - 10    | 2001 | 103,962      |       |       |                                       |      |      | X    |            | \$                                  | 12,500 |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 123-121                      | Ford       | Ranger    | 2008 | 14,853       |       |       |                                       |      | X    |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  | \$ | 12,500 |  |    |        |        |        |        |
| 123-156                      | Ford       | Ranger    | 2009 | 3,003        |       |       | X                                     |      |      |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  | \$ | 12,500 |  |    |        |        |        |        |
| <b>Police</b>                |            |           |      |              |       |       |                                       |      |      |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 231-001                      | Ford       | Crown Vic | 1996 | 96,555       |       |       |                                       |      |      | X    |            | \$                                  | 27,700 |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 231-002                      | Mitsubishi |           | 2000 | 115,287      |       | A     |                                       |      |      | X    |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 231-003                      | Ford       | Crown Vic | 1997 | 101,551      |       | B     |                                       |      |      |      | X          |                                     | \$     | 27,700 |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 231-004                      | Ford       | Crown Vic | 1998 | 109,286      |       |       |                                       |      | X    |      |            |                                     |        |        | \$     | 27,700        |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 231-005                      | Dodge      | Stealth   | 1995 | 76,290       |       | A     |                                       |      |      | X    |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 231-007                      | Ford       | Crown Vic | 1999 | 96,993       |       |       |                                       |      | X    |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 231-009                      | Ford       | Crown Vic | 1995 | 102,678      |       | B     |                                       |      |      |      | X          |                                     | \$     | 27,700 |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 231-011                      | Mitsubishi | Go-4      | 2003 | 25,330       |       |       |                                       |      |      | X    |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  | \$ | 20,000 |        |        |        |
| 231-012                      | Boston     | Whaler    | 2006 | 47hr         |       |       | X                                     |      |      |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  | \$ | 65,000 |        |        |        |
| 231-014                      | Ford       | F-150     | 1999 | Gauge broken |       | A     |                                       |      |      | X    |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  | \$ | 20,000 |        |        |        |
| 231-015                      | Ford       | Crown Vic | 2001 | 74,104       |       |       |                                       |      | X    |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    | \$     | 27,700 |        |        |
| 231-017                      | Ford       | Crown Vic | 1999 | 132,038      |       | B     |                                       |      |      |      | X          |                                     | \$     | 27,700 |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 231-018                      | Ford       | Crown Vic | 2001 | 126,041      |       |       |                                       |      | X    |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        | \$     | 27,700 |        |
| 231-019                      | Toyota     | Pick Up   | 1996 | 113,135      |       | A     |                                       |      |      | X    |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        | \$     | 27,700 |        |
| 231-020                      | Ford       | F-350 Van | 1989 | 10,751       |       |       |                                       |      |      | X    |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        | \$     | 24,000 |        |
| 231-021                      | Dodge      | Viper     | 2006 | 4,064        |       | A     | X                                     |      |      |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 231-026                      | Chevrolet  | Cargo Van | 1994 | 110,448      |       |       |                                       |      |      |      | X          |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        | \$     | 23,000 |
| 231-029                      | Chevrolet  | Pick Up   | 1995 | 139,444      |       | A     |                                       |      |      | X    |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        |        |        |
| 231-030                      | Ford       | Crown Vic | 2004 | 43,484       |       |       |                                       |      | X    |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        | \$     | 27,700 |
| 231-031                      | Ford       | Crown Vic | 2004 | 40,282       |       |       |                                       |      | X    |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        | \$     | 27,700 |
| 231-032                      | Ford       | Crown Vic | 2004 | 49,922       |       |       |                                       |      | X    |      |            |                                     |        |        |        |               |        |        |        |        |        |        |        |        |        |        |        |        |  |    |        |  |    |        |        | \$     | 27,700 |

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

| Vehicle # | Make      | Model        | Year | Mileage | Hours | Notes | Condition of Vehicle / Repair History |      |      |      |            | Expected Year / Cost of Replacement |        |        |        |               |        |
|-----------|-----------|--------------|------|---------|-------|-------|---------------------------------------|------|------|------|------------|-------------------------------------|--------|--------|--------|---------------|--------|
|           |           |              |      |         |       |       | Excellent                             | Good | Fair | Poor | Inoperable | 2011                                | 2012   | 2013   | 2014   | 2015 or After |        |
| 231-033   | Dodge     | Van          | 1999 | 130,227 |       |       |                                       |      |      | X    |            | \$                                  | 23,000 |        |        |               |        |
| 231-036   | Ford      | Crown Vic    | 1996 | 130,694 |       |       |                                       |      |      |      | X          |                                     | \$     | 27,700 |        |               |        |
| 231-041   | Dodge     | Van          | 1999 | 66,536  |       |       |                                       |      |      | X    |            |                                     |        |        | \$     | 23,000        |        |
| 231-044   | Ford      | Crown Vic    | 2006 | 58,281  |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-048   | Ford      | Crown Vic    | 2006 | 31,769  |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-052   | Ford      | Crown Vic    | 2006 | 30,525  |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-053   | Ford      | Crown Vic    | 2006 | 39,200  |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-059   | Ford      | Crown Vic    | 1998 | 161,485 |       | B     |                                       |      |      |      | X          | \$                                  | 27,700 |        |        |               |        |
| 231-063   | Ford      | Crown Vic    | 2000 | 139,080 |       | B     |                                       |      |      |      | X          | \$                                  | 27,700 |        |        |               |        |
| 231-065   | Ford      | Crown Vic    | 2000 | 171,057 |       |       |                                       |      |      | X    |            |                                     | \$     | 27,700 |        |               |        |
| 231-071   | Jeep      | Cherokee     | 2001 | 112,059 |       |       |                                       |      | X    |      |            |                                     | \$     | 27,700 |        |               |        |
| 231-072   | Jeep      | Cherokee     | 2001 | 69,036  |       |       |                                       |      | X    |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-073   | Ford      | Crown Vic    | 2003 | 57,399  |       |       |                                       |      | X    |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-075   | Ford      | Crown Vic    | 2003 | 131,116 |       |       |                                       |      | X    |      |            |                                     |        | \$     | 27,700 |               |        |
| 231-076   | Ford      | Crown Vic    | 2003 | 143,615 |       |       |                                       |      | X    |      |            |                                     |        | \$     | 27,700 |               |        |
| 231-078   | Ford      | Crown Vic    | 2003 | 134,179 |       |       |                                       |      | X    |      |            | \$                                  | 27,700 |        |        |               |        |
| 231-080   | Ford      | Crown Vic    | 2003 | 107,135 |       |       |                                       |      | X    |      |            |                                     | \$     | 27,700 |        |               |        |
| 231-081   | Ford      | Crown Vic    | 2003 | 67,914  |       |       |                                       |      | X    |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-082   | Ford      | Crown Vic    | 2003 | 67,450  |       |       |                                       |      | X    |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-083   | Ford      | Crown Vic    | 2003 | 69,003  |       |       |                                       |      | X    |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-085   | Ford      | Crown Vic    | 2003 | 74,646  |       |       |                                       |      | X    |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-086   | Ford      | Crown Vic    | 2003 | 61,906  |       |       |                                       | X    |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-087   | Ford      | Crown Vic    | 2003 | 73,948  |       |       |                                       |      | X    |      |            |                                     |        | \$     | 27,700 |               |        |
| 231-088   | Ford      | Crown Vic    | 2006 | 47,995  |       |       |                                       |      | X    |      |            |                                     |        | \$     | 27,700 |               |        |
| 231-089   | Ford      | Crown Vic    | 2006 | 41,573  |       |       |                                       |      | X    |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-090   | Ford      | Crown Vic    | 2006 | 32,577  |       |       |                                       |      | X    |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-091   | Ford      | Crown Vic    | 2006 | 43,478  |       |       |                                       |      | X    |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-092   | Ford      | Crown Vic    | 2006 | 45,261  |       |       |                                       |      | X    |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-093   | Ford      | Crown Vic    | 2006 | 33,620  |       |       |                                       |      | X    |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-094   | Ford      | Crown Vic    | 2006 | 39,585  |       |       |                                       |      | X    |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-095   | Ford      | Crown Vic    | 2006 | 73,160  |       |       |                                       |      | X    |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-096   | Ford      | Crown Vic    | 2006 | 53,194  |       |       |                                       |      | X    |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-097   | Ford      | Crown Vic    | 2006 | 41,350  |       |       |                                       |      | X    |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-098   | Ford      | Crown Vic    | 2006 | 30,966  |       |       |                                       |      | X    |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-099   | Ford      | Crown Vic    | 2006 | 23,154  |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-110   | Ford      | Pick Up      | 2002 | 132,457 |       | A     |                                       |      |      | X    |            |                                     |        |        |        | \$            | 27,700 |
| 231-130   | Ford      | Crown Vic    | 2008 | 17,194  |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-138   | Chevrolet | C10 Pickup   | 1996 | 193,176 |       | A     |                                       |      |      |      | X          |                                     |        |        |        |               |        |
| 231-141   | Ford      | F-150 Pickup | 2003 | 116,656 |       | A     |                                       |      |      | X    |            |                                     |        |        |        |               |        |
| 231-147   | Ford      | Crown Vic    | 2009 | 2,800   |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-148   | Ford      | Crown Vic    | 2009 | 2,960   |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-149   | Ford      | Crown Vic    | 2009 | 3,858   |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-150   | Ford      | Crown Vic    | 2009 | 7,670   |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-151   | Ford      | Crown Vic    | 2009 | 7,659   |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-162   | Ford      | Pick Up      | 2010 | 50      |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 20,000 |
| 231-164   | Lincoln   |              | 1999 | 198,741 |       | A     |                                       |      |      | X    |            |                                     |        |        |        |               |        |
| 231-166   | Ford      | Crown Vic    | 2010 | 812     |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-167   | Ford      | Crown Vic    | 2010 |         |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-168   | Ford      | Crown Vic    | 2010 | 2,804   |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-169   | Ford      | Crown Vic    | 2010 |         |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-170   | Ford      | Crown Vic    | 2010 |         |       |       | X                                     |      |      |      |            |                                     |        |        |        | \$            | 27,700 |
| 231-171   | Ford      | Taurus       | 2002 | 102,115 |       | A     |                                       | X    |      |      |            |                                     |        |        |        |               |        |

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

| Vehicle #              | Make         | Model         | Year | Mileage | Hours | Notes | Condition of Vehicle / Repair History |      |      |      |            | Expected Year / Cost of Replacement |            |      |              |               |
|------------------------|--------------|---------------|------|---------|-------|-------|---------------------------------------|------|------|------|------------|-------------------------------------|------------|------|--------------|---------------|
|                        |              |               |      |         |       |       | Excellent                             | Good | Fair | Poor | Inoperable | 2011                                | 2012       | 2013 | 2014         | 2015 or After |
| <b>Fire</b>            |              |               |      |         |       |       |                                       |      |      |      |            |                                     |            |      |              |               |
| 232-002                | E-One        | Pumper        | 1999 | 8,496   | 4,597 |       |                                       | X    |      |      |            |                                     |            |      | \$ 330,000   |               |
| 232-005                | Ford         | Explorer      | 2005 | 40,340  |       |       |                                       | X    |      |      |            |                                     |            |      | \$ 30,000    |               |
| 232-006                | Ford         | Crown Vic     | 2001 | 55,079  |       |       |                                       |      | X    |      |            |                                     |            |      | \$ 30,000    |               |
| 232-007                | Ford         | Crown Vic     | 2002 | 71,200  |       |       |                                       |      | X    |      |            |                                     |            |      | \$ 30,000    |               |
| 232-009                | Ford         | F-350         | 2006 | 8,353   |       |       | X                                     |      |      |      |            |                                     |            |      | \$ 35,000    |               |
| 232-010                | Ford         | Rescue        | 1996 | 999     |       |       |                                       |      | X    |      |            |                                     |            |      | \$ 100,000   |               |
| 232-012                | Smeal        | Aerial        | 1996 | 30,589  |       |       |                                       |      | X    |      |            |                                     |            |      | \$ 1,000,000 |               |
| 232-013                | Trailer      | 16' Utility   | 2005 | N/A     |       |       | X                                     |      |      |      |            |                                     |            |      | \$ 15,000    |               |
| 232-014                | Pierce       | Pumper        | 2005 | 19,898  |       |       |                                       | X    |      |      |            |                                     |            |      | \$ 325,000   |               |
| 232-015                | Pierce       | Pumper        | 1991 | 65,469  | 6,068 | B     |                                       |      |      | X    |            |                                     | \$ 350,000 |      |              |               |
| 232-016                | E-One        | Pumper        | 1999 | 69,500  | 6,368 |       |                                       |      |      | X    |            |                                     |            |      | \$ 325,000   |               |
| 232-017                | Trailer      | Roadmaster    | 2006 | N/A     |       |       | X                                     |      |      |      |            |                                     |            |      | \$ 25,000    |               |
| 232-019                | Hackney      | Rescue        | 2004 | 37,005  | 3,435 |       |                                       | X    |      |      |            |                                     |            |      | \$ 350,000   |               |
| 232-022                | GMC          | Astro Van     | 1990 | 131,880 |       |       |                                       |      |      | X    |            |                                     | \$ 35,000  |      |              |               |
| 232-024                | E-One        | Pumper        | 1999 | 18,362  | 6,037 |       |                                       |      |      | X    |            |                                     |            |      | \$ 325,000   |               |
| 232-025                | Ford         | Crown Vic     | 2000 | 80,769  |       |       |                                       |      |      | X    |            |                                     | \$ 18,000  |      |              |               |
| 232-114                | Ford         | F-250         | 2008 | 9,231   |       |       | X                                     |      |      |      |            |                                     |            |      | \$ 30,000    |               |
| <b>Codes</b>           |              |               |      |         |       |       |                                       |      |      |      |            |                                     |            |      |              |               |
| 233-001                | Ford         | Taurus        | 1997 | 63,825  |       |       |                                       |      | X    |      |            |                                     |            |      | \$ 18,000    |               |
| 233-002                | Ford         | Taurus        | 1998 | 73,663  |       |       |                                       |      | X    |      |            |                                     | \$ 18,000  |      |              |               |
| 233-004                | Ford         | Taurus        | 1999 | 97,644  |       |       |                                       |      |      | X    |            |                                     | \$ 18,000  |      |              |               |
| 233-005                | Chevrolet    | Impala        | 2007 | 36,000  |       |       | X                                     |      |      |      |            |                                     |            |      | \$ 18,000    |               |
| 233-154                | Chevrolet    | Impala        | 2009 | 4,650   |       |       | X                                     |      |      |      |            |                                     |            |      | \$ 18,000    |               |
| 233-003                | Chevrolet    | Impala        | 2005 | 25,998  |       |       | X                                     |      |      |      |            |                                     |            |      | \$ 18,000    |               |
| <b>Traffic Control</b> |              |               |      |         |       |       |                                       |      |      |      |            |                                     |            |      |              |               |
| 234-004                | Striper      | Lazer 111     | 2004 | N/A     |       |       |                                       |      | X    |      |            |                                     |            |      | \$ 7,500     |               |
| 234-005                | Ford         | Flush         | 1992 | 18,744  |       |       |                                       |      |      | X    |            |                                     |            |      | \$ 210,000   |               |
| 234-007                | Ford         | F-350         | 2001 | 42,587  |       |       |                                       |      | X    |      |            |                                     |            |      | \$ 45,000    |               |
| 234-009                | Giant        | Vac           | 2005 |         | 485   |       |                                       | X    |      |      |            |                                     |            |      | \$ 35,000    |               |
| 234-010                | Big-T        | Vac           | 1999 |         | 1,474 |       |                                       |      |      | X    |            |                                     | \$ 35,000  |      |              |               |
| 234-011                | Dodge        | One Ton Dump  | 1999 | 85,636  |       |       |                                       |      |      | X    |            |                                     | \$ 50,000  |      |              |               |
| 234-014                | Ford         | Dump          | 1990 | 18,099  |       |       |                                       |      |      | X    |            |                                     | \$ 50,000  |      |              |               |
| 234-015                | Crack/sealer |               | 2002 | N/A     |       |       |                                       |      | X    |      |            |                                     |            |      | \$ 20,000    |               |
| 234-016                | Arrow Sign   |               | 2002 | N/A     |       |       |                                       |      | X    |      |            |                                     |            |      | \$ 30,000    |               |
| 234-017                | Sterling     | Sweeper       | 2003 | 51,202  |       |       |                                       |      | X    |      |            |                                     |            |      | \$ 150,000   |               |
| 234-018                | Ford         | F-250         | 2003 | 103,164 |       |       |                                       |      | X    |      |            |                                     |            |      | \$ 35,000    |               |
| 234-019                | Line Lazer   | Paint Machine | 2006 | N/A     |       |       |                                       |      | X    |      |            |                                     |            |      | \$ 7,500     |               |
| 234-026                | Chipper      | Woodchuck     | 1990 |         | 2,208 |       |                                       |      |      | X    |            |                                     | \$ 30,000  |      |              |               |
| 234-101                | Sterling     | Sweeper       | 2007 | 20,703  |       |       |                                       |      | X    |      |            |                                     |            |      | \$ 160,000   |               |
| 234-106                | Ford         | F-250         | 2008 | 30,026  |       |       |                                       |      | X    |      |            |                                     |            |      | \$ 40,000    |               |
| 234-133                | Ford         | F-250         | 2008 | 14,729  |       |       |                                       |      | X    |      |            |                                     |            |      | \$ 25,000    |               |
| 234-131                | Freighliner  |               | 2008 | 2,903   |       |       | X                                     |      |      |      |            |                                     |            |      | \$ 95,000    |               |
| <b>P.W. Admin.</b>     |              |               |      |         |       |       |                                       |      |      |      |            |                                     |            |      |              |               |
| 341-117                | Dodge        | 2500          | 2008 | 10,523  |       |       | X                                     |      |      |      |            |                                     |            |      | \$ 27,000    |               |

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

| Vehicle #                 | Make                | Model      | Year | Mileage | Hours | Notes | Condition of Vehicle / Repair History |      |      |      |            | Expected Year / Cost of Replacement |          |            |            |               |
|---------------------------|---------------------|------------|------|---------|-------|-------|---------------------------------------|------|------|------|------------|-------------------------------------|----------|------------|------------|---------------|
|                           |                     |            |      |         |       |       | Excellent                             | Good | Fair | Poor | Inoperable | 2011                                | 2012     | 2013       | 2014       | 2015 or After |
| <b><u>P.W. Impr.</u></b>  |                     |            |      |         |       |       |                                       |      |      |      |            |                                     |          |            |            |               |
| 342-001                   | GMC                 | Dump       | 2004 | 14,562  |       |       | X                                     |      |      |      |            |                                     |          |            |            | \$ 120,000    |
| 342-007                   | Case                | Backhoe    | 2006 |         | 1,304 |       |                                       | X    |      |      |            |                                     |          |            |            | \$ 80,000     |
| 342-008                   | Butler              | Trailer    | 1999 | N/A     |       |       |                                       |      | X    |      |            |                                     |          |            |            | \$ 10,000     |
| 342-009                   | Ford                | Dump       | 1989 | 76,855  |       | B     |                                       |      |      | X    |            |                                     |          | \$ 120,000 |            |               |
| 342-010                   | Ford                | Dump       | 1996 | 63,426  |       |       |                                       |      | X    |      |            |                                     |          |            |            | \$ 120,000    |
| 342-012                   | Ford                | F-250      | 1997 | 68,785  |       |       |                                       |      | X    |      |            |                                     |          |            |            | \$ 35,000     |
| 342-018                   | GMC                 | Dump       | 1992 | 77,706  |       |       |                                       |      |      | X    |            |                                     |          |            |            | \$ 120,000    |
| 342-019                   | Dresser             | Loader     | 1992 |         | 4,452 |       |                                       |      |      | X    |            |                                     |          |            | \$ 120,000 |               |
| 342-020                   | EDCO                | CPXS-11H   | 1989 | N/A     |       |       |                                       |      |      | X    |            |                                     |          |            |            |               |
| 342-022                   | Ford                | F-250      | 2004 | 65,030  |       |       |                                       |      | X    |      |            |                                     | \$ 5,000 |            |            | \$ 35,000     |
| 342-023                   | GMC                 | Dump       | 1999 | 73,646  |       |       |                                       |      | X    |      |            |                                     |          |            |            | \$ 120,000    |
| 342-024                   | Ford                | Dump       | 1989 | 107,541 |       | C     |                                       |      |      | X    |            |                                     |          | \$ 120,000 |            |               |
| 342-026                   | Case                | boom mower | 1998 |         | 419   |       |                                       |      |      | X    |            |                                     |          | \$ 35,000  |            | \$ 35,000     |
| 342-027                   | Ford                | Ranger     | 1996 | 110,964 |       |       |                                       |      |      | X    |            |                                     |          | \$ 14,000  |            |               |
| 342-033                   | Caterpillar         | Roller     | 2003 |         | 316   |       |                                       |      | X    |      |            |                                     |          |            |            | \$ 40,000     |
| 342-034                   | PSI                 | Grader     | 2003 |         | 697   |       |                                       |      | X    |      |            |                                     |          |            |            | \$ 75,000     |
| 342-035                   | New Holland         | Loader     | 2004 |         | 1,675 |       |                                       |      |      | X    |            |                                     |          |            |            | \$ 100,000    |
| 342-036                   | Gehl                | Loader     | 2004 |         | 570   |       |                                       |      | X    |      |            |                                     |          |            |            | \$ 50,000     |
| 342-057                   | Ford                | Dump       | 1988 | 44,851  |       | C     |                                       |      |      | X    |            |                                     |          | \$ 120,000 |            |               |
| 342-058                   | Dodge               | 2500       | 1999 | 91,390  |       |       |                                       |      |      | X    |            |                                     |          |            |            | \$ 38,000     |
| 342-059                   | Air                 | Compressor |      |         | 765   |       |                                       |      |      | X    |            |                                     |          | \$ 25,000  |            |               |
| 342-063                   | Case                | Loader     | 1990 |         | 1,860 |       |                                       |      |      | X    |            |                                     |          |            |            | \$ 100,000    |
| 342-105                   | Ford                | F-250      | 2008 | 8,729   |       |       |                                       |      | X    |      |            |                                     |          |            |            | \$ 35,000     |
| 342-109                   | Ford                | F-250      | 2008 | 18,665  |       |       |                                       |      | X    |      |            |                                     |          |            |            | \$ 35,000     |
| 342-113                   | Eager Beav          | Trailer    | 2006 | N/A     |       |       | X                                     |      |      |      |            |                                     |          |            |            | \$ 30,000     |
| 342-118                   | Chevrolet           | Blazer     | 2003 | 44,880  |       |       |                                       |      | X    |      |            |                                     |          |            |            | \$ 30,000     |
| 342-125                   | Freightliner        | Dump       | 2007 | 5,753   |       |       | X                                     |      |      |      |            |                                     |          |            |            | \$ 125,000    |
| 342-131                   | Freightliner        | Dump       | 2008 | 2,626   |       |       | X                                     |      |      |      |            |                                     |          |            |            | \$ 90,000     |
| 342-136                   | John Deere          | Tractor    | 2008 |         | 588   |       |                                       |      | X    |      |            |                                     |          |            |            | \$ 75,000     |
| N/A                       | Concrete Saw        |            | 2007 | N/A     |       |       |                                       |      | X    |      |            |                                     |          |            |            | \$ 8,000      |
| N/A                       | Wacker Tamper       |            | 2007 | N/A     |       |       |                                       |      | X    |      |            |                                     |          |            |            | \$ 3,000      |
| N/A                       | Brine Marker System |            | 2007 | N/A     |       |       |                                       |      | X    |      |            |                                     |          |            |            | \$ 20,000     |
| 342-173                   | Case                | Backhoe    | 2009 |         | 10    |       | X                                     |      |      |      |            |                                     |          |            |            |               |
| <b><u>Garage</u></b>      |                     |            |      |         |       |       |                                       |      |      |      |            |                                     |          |            |            |               |
| 366-001                   | Chevrolet           | C350       | 1999 | 124,013 |       |       |                                       |      |      | X    |            |                                     |          | \$ 33,000  |            |               |
| 366-002                   | Ford                | F250       | 2006 | 18,586  |       |       |                                       |      | X    |      |            |                                     |          |            |            | \$ 25,000     |
| 366-004                   | Ford                | F350       | 2006 | 97,794  |       |       |                                       |      | X    |      |            |                                     |          |            |            | \$ 33,000     |
| 366-008                   | GMC                 |            | 1997 | 61,288  |       |       |                                       |      |      | X    |            |                                     |          | \$ 25,000  |            |               |
| 366-012                   | Ford                | F-150      | 2007 | 9,167   |       |       | X                                     |      |      |      |            |                                     |          |            |            | \$ 25,000     |
| 366-013                   | Ford                | F-150      | 2007 | 7,596   |       |       | X                                     |      |      |      |            |                                     |          |            |            | \$ 25,000     |
| 366-123                   | Ford                | F-150      | 2008 | 10,784  |       |       | X                                     |      |      |      |            |                                     |          |            |            | \$ 25,000     |
| <b><u>Engineering</u></b> |                     |            |      |         |       |       |                                       |      |      |      |            |                                     |          |            |            |               |
| 377-001                   | Ford                | Taurus     | 2005 | 21,778  |       |       | X                                     |      |      |      |            |                                     |          |            |            | \$ 18,000     |
| 377-135                   | Ford                | F-250      | 1998 | 109,500 |       |       |                                       |      |      | X    |            |                                     |          | \$ 20,000  |            |               |

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

| Vehicle #                            | Make         | Model        | Year | Mileage      | Hours  | Notes | Condition of Vehicle / Repair History |      |      |      |                   | Expected Year / Cost of Replacement |                   |                   |                     |               |  |  |            |
|--------------------------------------|--------------|--------------|------|--------------|--------|-------|---------------------------------------|------|------|------|-------------------|-------------------------------------|-------------------|-------------------|---------------------|---------------|--|--|------------|
|                                      |              |              |      |              |        |       | Excellent                             | Good | Fair | Poor | Inoperable        | 2011                                | 2012              | 2013              | 2014                | 2015 or After |  |  |            |
| <b><u>Parks</u></b>                  |              |              |      |              |        |       |                                       |      |      |      |                   |                                     |                   |                   |                     |               |  |  |            |
| 451-001                              | Ford         | F-350        | 1997 | 70,000       |        |       |                                       |      |      | X    |                   |                                     |                   |                   |                     |               |  |  |            |
| 451-002                              | Ford         | F-150        | 2006 | 48,138       |        |       |                                       |      | X    |      |                   |                                     |                   |                   |                     |               |  |  | \$ 15,000  |
| 451-007                              | John Deere   | Tractor      | 2007 |              | 576    |       |                                       | X    |      |      |                   |                                     |                   |                   |                     |               |  |  | \$ 25,000  |
| 451-010                              | Ford         | F-150        | 2007 | 20,784       |        |       |                                       | X    |      |      |                   |                                     |                   |                   |                     |               |  |  | \$ 15,000  |
| 451-011                              | Chevrolet    | Silverado    | 2002 | 94,859       |        |       |                                       |      | X    |      |                   |                                     |                   |                   |                     |               |  |  | \$ 20,000  |
| 451-012                              | Ford         | F-350        | 2006 | 18,000       |        |       |                                       | X    |      |      |                   |                                     |                   |                   |                     |               |  |  | \$ 25,000  |
| 451-027                              | John Deere   | 2155         | 1989 | 3,217        |        |       |                                       |      |      |      |                   |                                     |                   | X                 |                     |               |  |  | \$ 25,000  |
| 451-112                              | Vermeer      | Stump Cutter | 2007 |              | 84     |       |                                       | X    |      |      |                   |                                     |                   |                   |                     |               |  |  | \$ 20,000  |
| 451-124                              | Ford         | F-150        | 2008 | 16,470       |        |       |                                       | X    |      |      |                   |                                     |                   |                   |                     |               |  |  | \$ 20,000  |
| 451-177                              | John Deere   | Tractor      | 2010 |              |        |       |                                       |      |      |      |                   |                                     |                   |                   |                     |               |  |  | \$ 18,000  |
| <b><u>Golf</u></b>                   |              |              |      |              |        |       |                                       |      |      |      |                   |                                     |                   |                   |                     |               |  |  |            |
| 452-129                              | Ford         | F-150        | 1986 | 48,261       |        |       |                                       |      |      | X    |                   |                                     |                   |                   |                     |               |  |  | \$ 18,000  |
| 452-007                              | John Deere   | 1050         | 1987 | Gauge broken |        |       |                                       |      |      |      |                   |                                     |                   | X                 |                     |               |  |  | \$ 25,000  |
| <b><u>Recreation</u></b>             |              |              |      |              |        |       |                                       |      |      |      |                   |                                     |                   |                   |                     |               |  |  |            |
| 456-003                              | Chevrolet    | Malibu       | 2001 | 43,574       |        |       |                                       |      | X    |      |                   |                                     |                   |                   |                     |               |  |  | \$ 16,000  |
| 456-120                              | Ford         | Ranger       | 2008 | 8,760        |        |       |                                       | X    |      |      |                   |                                     |                   |                   |                     |               |  |  | \$ 12,500  |
| <b>Total General Fund</b>            |              |              |      |              |        |       |                                       |      |      |      | <b>\$ 626,500</b> | <b>\$ 538,000</b>                   | <b>\$ 548,000</b> | <b>\$ 402,000</b> | <b>\$ 7,136,000</b> |               |  |  |            |
| <b><u>Cemetery</u></b>               |              |              |      |              |        |       |                                       |      |      |      |                   |                                     |                   |                   |                     |               |  |  |            |
| 453-002                              | Ford         | F-150        | 2007 | 7,000        |        |       |                                       | X    |      |      |                   |                                     |                   |                   |                     |               |  |  | \$ 18,000  |
| 453-003                              | John Deere   | Backhoe      | 2003 |              | 1,150  |       |                                       | X    |      |      |                   |                                     |                   |                   |                     |               |  |  | \$ 50,000  |
| 453-005                              | Ford         | F-150        | 1997 | 105,300      |        |       |                                       |      |      |      |                   |                                     |                   | X                 |                     |               |  |  | \$ 18,000  |
| 453-007                              | Ford         | F-350        | 1991 | 69,935       |        |       |                                       |      |      |      |                   |                                     |                   | X                 |                     |               |  |  | \$ 25,000  |
| 453-015                              | Ford         | Backhoe      | 1984 |              | 6,700  | A     |                                       |      |      |      |                   |                                     |                   | X                 |                     |               |  |  | \$ 50,000  |
| 453-137                              | Ford         | F-350        | 2008 | 4,386        |        |       |                                       | X    |      |      |                   |                                     |                   |                   |                     |               |  |  | \$ 25,000  |
| 453-172                              | John Deere   | Backhoe      | 2009 |              | 66     |       |                                       | X    |      |      |                   |                                     |                   |                   |                     |               |  |  | \$ 50,000  |
| <b>Total Cemetery Fund</b>           |              |              |      |              |        |       |                                       |      |      |      | <b>\$ -</b>       | <b>\$ 50,000</b>                    | <b>\$ 25,000</b>  | <b>\$ 18,000</b>  | <b>\$ 143,000</b>   |               |  |  |            |
| <b><u>Landfill</u></b>               |              |              |      |              |        |       |                                       |      |      |      |                   |                                     |                   |                   |                     |               |  |  |            |
| 345-001                              | John Deere   | Loader       | 2006 |              | 7,315  |       |                                       |      |      | X    |                   |                                     |                   |                   |                     |               |  |  | \$ 250,000 |
| 345-006                              | Caterpillar  | D-6          | 1986 |              | 20,123 |       |                                       |      |      | X    |                   |                                     |                   |                   |                     |               |  |  | \$ 345,000 |
| 345-007                              | Ford         | Flush        | 1986 | 40,728       |        | D     |                                       |      |      |      |                   |                                     |                   |                   |                     |               |  |  |            |
| 345-012                              | Bomag        | Compactor    | 1987 |              | 6,359  | A     |                                       |      |      |      |                   |                                     |                   |                   |                     |               |  |  |            |
| 345-014                              | Caterpillar  | Scraper      | 1992 |              | 4,434  |       |                                       |      |      | X    |                   |                                     |                   |                   |                     |               |  |  | \$ 475,000 |
| 345-016                              | Kubota       | Tractor      | 2003 |              | 712    |       |                                       |      | X    |      |                   |                                     |                   |                   |                     |               |  |  | \$ 25,000  |
| 345-115                              | Ford         | F-250        | 1998 | 92,315       |        |       |                                       |      |      |      |                   |                                     |                   | X                 |                     |               |  |  | \$ 25,000  |
| 345-119                              | Jeep         | Cherokee     | 1998 | 124,650      |        |       |                                       |      |      | X    |                   |                                     |                   |                   |                     |               |  |  | \$ 30,000  |
| 345-146                              | GMAC         | 1 - Ton      | 1997 | 72,408       |        |       |                                       |      |      | X    |                   |                                     |                   |                   |                     |               |  |  | \$ 30,000  |
| 345-153                              | Ford         | F250         | 1997 | 91,535       |        |       |                                       |      |      |      |                   |                                     |                   | X                 |                     |               |  |  | \$ 30,000  |
| 345-174                              | Caterpillar  | 416B         | 1996 |              | 2,344  |       |                                       |      |      | X    |                   |                                     |                   |                   |                     |               |  |  | \$ 85,000  |
| <b><u>Sanitation Collections</u></b> |              |              |      |              |        |       |                                       |      |      |      |                   |                                     |                   |                   |                     |               |  |  |            |
| 344-002                              | Sterling     | SC8000       | 2004 | 70,431       |        |       |                                       |      |      |      |                   |                                     |                   |                   |                     |               |  |  | \$ 120,000 |
| 344-004                              | Sterling     | Acterra      | 2001 | 10,629       |        |       |                                       |      | X    |      |                   |                                     |                   |                   |                     |               |  |  | \$ 68,000  |
| 344-005                              | Sterling     | SC7000       | 2002 | 86,538       |        |       |                                       |      |      |      |                   |                                     |                   |                   |                     |               |  |  |            |
| 344-006                              | Ford         | C7000        | 1996 | 64,777       |        |       |                                       |      |      |      |                   |                                     |                   | X                 |                     |               |  |  | \$ 120,000 |
| 344-009                              | Ford         | F-800        | 1997 | 49,916       |        |       |                                       |      |      |      |                   |                                     |                   | X                 |                     |               |  |  | \$ 120,000 |
| 344-010                              | Sterling     | Cargo        | 2003 | 79,152       |        |       |                                       |      |      | X    |                   |                                     |                   |                   |                     |               |  |  | \$ 120,000 |
| 344-012                              | LaBrie       |              | 1998 | 64,524       |        |       |                                       |      |      |      |                   |                                     |                   | X                 |                     |               |  |  | \$ 120,000 |
| 344-102                              | Freightliner | FC-80        | 2007 | 3,989        |        |       |                                       |      | X    |      |                   |                                     |                   |                   |                     |               |  |  | \$ 120,000 |
| 344-176                              | Freightliner |              | 2010 | 1,549        |        |       |                                       | X    |      |      |                   |                                     |                   |                   |                     |               |  |  | \$ 120,000 |
| <b>Total Sanitation Fund</b>         |              |              |      |              |        |       |                                       |      |      |      | <b>\$ 120,000</b> | <b>\$ 145,000</b>                   | <b>\$ 150,000</b> | <b>\$ 150,000</b> | <b>\$ 1,758,000</b> |               |  |  |            |

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

| Vehicle #                 | Make         | Model         | Year | Mileage | Hours | Notes | Condition of Vehicle / Repair History |      |      |      |            | Expected Year / Cost of Replacement |            |            |            |               |
|---------------------------|--------------|---------------|------|---------|-------|-------|---------------------------------------|------|------|------|------------|-------------------------------------|------------|------------|------------|---------------|
|                           |              |               |      |         |       |       | Excellent                             | Good | Fair | Poor | Inoperable | 2011                                | 2012       | 2013       | 2014       | 2015 or After |
| <b>HART</b>               |              |               |      |         |       |       |                                       |      |      |      |            |                                     |            |            |            |               |
| 015-003                   | Chevy        | Malibu        | 2001 | 12,527  |       |       | X                                     |      |      |      |            |                                     |            |            | \$ 18,000  |               |
| 015-004                   | Ford         | Freestar      | 2006 | 10,059  |       |       | X                                     |      |      |      |            |                                     |            |            | \$ 23,000  |               |
| 015-030                   | Blue Bird    | Bus           | 2001 | 213,114 |       |       |                                       |      |      |      | X          |                                     |            | \$ 99,000  |            |               |
| 015-031                   | Ford         | Van           | 2001 | 154,756 |       |       |                                       |      |      |      | X          |                                     |            | \$ 78,000  |            |               |
| 015-032                   | Blue Bird    | Bus           | 2002 | 227,776 |       |       |                                       | X    |      |      |            |                                     | \$ 110,000 |            |            |               |
| 015-033                   | Supreme      | Bus           | 2004 | 168,302 |       |       |                                       |      |      |      | X          |                                     |            | \$ 99,000  |            |               |
| 015-034                   | Ford         | Cutaway       | 2006 | 105,457 |       |       |                                       | X    |      |      |            |                                     |            |            | \$ 46,000  |               |
| 015-035                   | Ford         | Cutaway       | 2006 | 109,623 |       |       |                                       | X    |      |      |            |                                     |            |            | \$ 46,000  |               |
| 015-036                   | Champion     | Defender      | 2009 | 27,193  |       |       | X                                     |      |      |      |            |                                     |            |            | \$ 99,000  |               |
| 015-037                   | Champion     | Defender      | 2009 | 26,564  |       |       | X                                     |      |      |      |            |                                     |            |            | \$ 99,000  |               |
| 015-038                   | Champion     | Defender      | 2009 | 28,382  |       |       | X                                     |      |      |      |            |                                     |            |            | \$ 99,000  |               |
| 015-039                   | Champion     | Defender      | 2009 | 16,092  |       |       | X                                     |      |      |      |            |                                     |            |            | \$ 99,000  |               |
| 015-127                   | Ford         | F-150         | 2008 | 7,547   |       |       | X                                     |      |      |      |            |                                     |            |            | \$ 15,000  |               |
| 015-128                   | Ford         | F-150         | 2008 | 5,034   |       |       | X                                     |      |      |      |            |                                     |            |            | \$ 15,000  |               |
| <b>Total HART Fund</b>    |              |               |      |         |       |       |                                       |      |      |      | \$ 276,000 | \$ 110,000                          | \$ -       | \$ 46,000  | \$ 513,000 |               |
| <b>Gas Administration</b> |              |               |      |         |       |       |                                       |      |      |      |            |                                     |            |            |            |               |
| 771-004                   | Chevrolet    | Impala        | 2006 | 27,724  |       |       |                                       |      | X    |      |            |                                     |            |            | \$ 20,000  |               |
| 771-155                   | Chevrolet    | Impala        | 2009 | 7,450   |       |       | X                                     |      |      |      |            |                                     |            |            | \$ 21,000  |               |
| <b>Gas Distribution</b>   |              |               |      |         |       |       |                                       |      |      |      |            |                                     |            |            |            |               |
| 772-003                   | Ford         | Dump Truck    | 1988 | 37,078  |       |       |                                       |      |      |      | X          |                                     |            |            | \$ 50,000  |               |
| 772-006                   | Ford         | F-350         | 2004 | 14,044  |       |       |                                       | X    |      |      |            |                                     | \$ 35,000  |            |            |               |
| 772-007                   | Chevrolet    | One Ton       | 1997 | 70,000  |       | A     |                                       |      |      |      | X          |                                     |            |            |            |               |
| 772-010                   | Ditchwitch   | RT40 Trencher | 2004 |         | 1,836 |       |                                       | X    |      |      |            |                                     |            | \$ 42,500  |            |               |
| 772-011                   | Ford         | Freestar Van  | 2006 | 66,019  |       |       |                                       | X    |      |      |            |                                     | \$ 20,000  |            |            |               |
| 772-012                   | Ford         | F-350         | 2004 | 27,994  |       |       |                                       | X    |      |      |            |                                     | \$ 35,000  |            |            |               |
| 772-013                   | Chevrolet    | Silverado     | 2001 | 108,859 |       | A     |                                       |      |      |      | X          |                                     |            |            |            |               |
| 772-014                   | Freightliner | Dump Truck    | 2002 | 23,319  |       |       |                                       | X    |      |      |            |                                     |            | \$ 55,000  |            |               |
| 772-017                   | Ford         | Freestar Van  | 2005 | 49,434  |       |       |                                       | X    |      |      |            |                                     | \$ 20,000  |            |            |               |
| 772-018                   | Ford         | F-250         | 2005 | 78,454  |       |       |                                       | X    |      |      |            |                                     | \$ 22,000  |            |            |               |
| 772-019                   | Ford         | F-350SD       | 2006 | 29,048  |       |       |                                       | X    |      |      |            |                                     | \$ 35,000  |            |            |               |
| 772-020                   | Ford         | Freestar Van  | 2006 | 49,718  |       |       |                                       | X    |      |      |            |                                     | \$ 23,000  |            |            |               |
| 772-023                   | Ford         | Crown Vic     | 2002 | 66,725  |       |       |                                       |      | X    |      |            |                                     | \$ 23,000  |            |            |               |
| 772-027                   | Caterpillar  | Backhoe       | 1997 |         | 197   | A     |                                       |      |      |      | X          |                                     |            |            | \$ 75,000  |               |
| 772-029                   | Chevrolet    | Vent Van      | 2003 | 60,689  |       |       |                                       |      |      |      | X          |                                     |            | \$ 23,000  |            |               |
| 772-031                   | Ford         | F-150         | 1998 | 128,612 |       | A     |                                       |      |      |      | X          |                                     |            |            |            |               |
| 772-032                   | Chevrolet    | One Ton       | 1999 | 66,253  |       | A     |                                       |      |      |      | X          |                                     |            |            |            |               |
| 772-033                   | Ditchwitch   | RT40 Trencher | 2006 |         | 537   |       |                                       | X    |      |      |            |                                     |            |            | \$ 50,000  |               |
| 772-039                   | Ford         | Mini Van      | 1999 | 112,016 |       | A     |                                       |      |      |      | X          |                                     |            |            |            |               |
| 772-041                   | Ditchwitch   | 1820H         | 2000 |         | 207   | A     |                                       |      |      |      | X          |                                     |            |            |            |               |
| 772-043                   | Dodge        | Ram 3500      | 2001 | 71,405  |       | A     |                                       |      |      |      | X          |                                     |            |            |            |               |
| 772-103                   | Ditchwitch   | JT-920        | 2002 |         | 1,937 |       |                                       |      | X    |      |            |                                     | \$ 50,000  |            |            |               |
| 772-108                   | Ford         | F-150         | 2007 | 28,558  |       |       |                                       | X    |      |      |            |                                     |            |            | \$ 20,000  |               |
| 772-126                   | Ford         | F-350         | 2008 | 11,570  |       |       |                                       | X    |      |      |            |                                     |            |            | \$ 40,000  |               |
| 772-116                   | Case         | Backhoe       | 2007 |         | 794   |       |                                       | X    |      |      |            |                                     |            |            | \$ 80,000  |               |
| 772-140                   | Ditchwitch   |               | 2008 |         | 238   |       |                                       | X    |      |      |            |                                     |            |            | \$ 52,000  |               |
| 772-145                   | Ford         | F150          | 2009 | 13,900  |       |       | X                                     |      |      |      |            |                                     |            |            | \$ 22,000  |               |
| 772-157                   | Chevrolet    | Impala        | 2004 | 42,432  |       |       |                                       |      | X    |      |            |                                     | \$ 19,500  |            |            |               |
| 772-160                   | Dodge        | Caravan       | 2009 | 4,056   |       |       |                                       |      |      |      |            |                                     |            |            | \$ 23,000  |               |
| 772-999                   | Dodge        | Caravan       | 2010 | -       |       |       | X                                     |      |      |      |            |                                     |            |            | \$ 23,000  |               |
| 772-178                   | Ford         | F-150         | 2010 | -       |       |       | X                                     |      |      |      |            |                                     |            |            | \$ 21,500  |               |
|                           |              | Vacuum Truck  |      |         |       |       | X                                     |      |      |      |            |                                     |            |            | \$ 48,500  |               |
| <b>Total Gas Fund</b>     |              |               |      |         |       |       |                                       |      |      |      | \$ 96,000  | \$ 96,500                           | \$ 113,000 | \$ 146,000 | \$ 497,500 |               |

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

| Vehicle #          | Make | Model | Year | Mileage | Hours | Notes | Condition of Vehicle / Repair History |      |      |      |            | Expected Year / Cost of Replacement |            |            |            |               |
|--------------------|------|-------|------|---------|-------|-------|---------------------------------------|------|------|------|------------|-------------------------------------|------------|------------|------------|---------------|
|                    |      |       |      |         |       |       | Excellent                             | Good | Fair | Poor | Inoperable | 2011                                | 2012       | 2013       | 2014       | 2015 or After |
| <b>Grand Total</b> |      |       |      |         |       |       |                                       |      |      |      |            | \$ 1,118,500                        | \$ 939,500 | \$ 836,000 | \$ 762,000 | \$ 10,047,500 |

**Notes:**

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

B - Will be a lease purchase in fiscal 2011

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

D - Will be replaced by unit 234-005

## Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**GIS** - Abbreviation for Geographic Information System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Penalties & Interest** - Fees collected for delinquent payments.

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

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

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

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

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

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

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

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

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

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

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

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