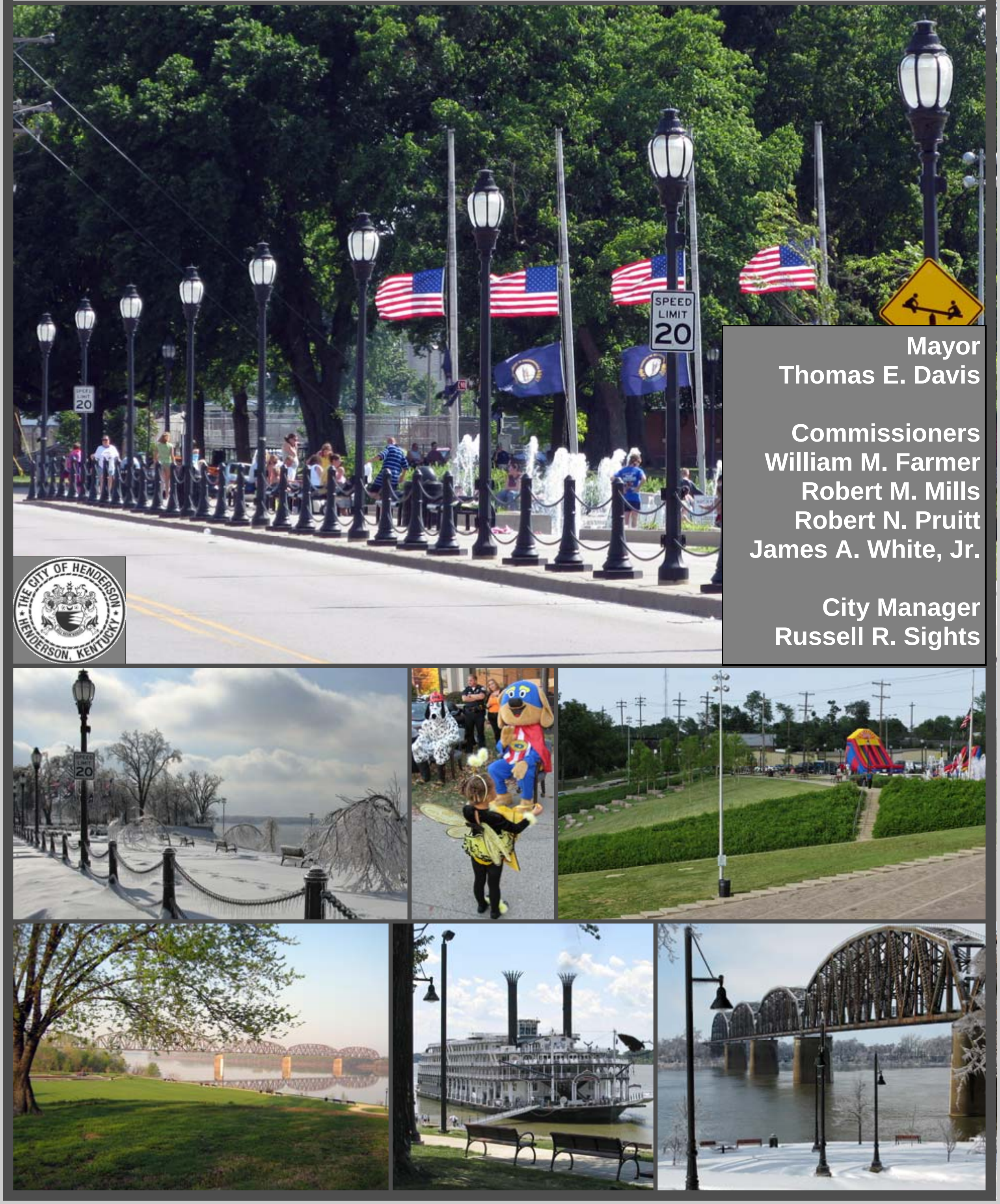
CITY OF HENDERSON, KENTUCKY
2009—2010 BUDGET



Mayor
Thomas E. Davis

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

City Manager
Russell R. Sights

Betty Smithhart, Photographer

FOREWORD

City of Henderson, Kentucky

Fiscal 2010 Budget

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

Mission Statement
City of Henderson

PRIDE in what we do:

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

R*etain 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;*

I*nnovatively 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;*

D*edicate ourselves to serve the citizens as efficiently as possible with courtesy, respect, fairness, equality and prompt and professional service;*

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

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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

HENDERSON
John J. Audubon's
KENTUCKY HOME

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

May 13, 2009

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 2010 Operating Budget

I am pleased to submit to you the fiscal 2010 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 $1,000,000. This will increase the general fund's unreserved fund balance by nearly 25 percent as of June 30, 2009. The unreserved fund balance reflected in the audit on June 30, 2008, was $4,019,711. We anticipate the new amount to be approximately $5,020,000 on June 30, 2009. I am recommending that $300,000 be re-appropriated in this budget.

This year's budget document presentation is slightly different compared to last year's presentation. There are five major sections of the budget: Forward, Introductory, Financial Information, Departmental Budgets, and Other Information. Each department or fund is shown in a separate tab in Section C: Departmental Budgets. This year's budget document includes more sections and information to explain much of the budget process and practices. For the first time, staff will submit the final document to the Government Finance Officers Association (GFOA) for consideration for the Distinguished Budget Presentation Award. This will be the budget equivalent to GFOA's Certificate of Achievement for Excellence in Financial Reporting.

Cash Reserves:

One of the objectives for management in the new fiscal year is to capitalize on the use of existing cash throughout the various funds of the City of Henderson. This simply is 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 in the future.

The City of Henderson ended the month of April 2009 with over $17.5 million in cash and investments. However, these funds were spread over 25 bank accounts and 26 funds. One of the goals for fiscal 2010 will be to consolidate these reserves which will improve the cash flow and not require tax or fee increases. These efforts have already started. The City Attorney is currently working on a petition that will be filed with the Henderson County Circuit Court to eliminate the cemeteries' perpetual care and maintenance funds. The Kentucky Legislature amended state code 367.952 to exempt municipalities. The $625,000 that is currently held in the Fairmont, Fernwood, and Mausoleum funds will be transferred to the Cemetery Fund to be used for cemetery maintenance. This action will save the General Fund over $210,000 in fiscal 2010. It is anticipated that the court's approval will be received prior to the end of the current fiscal year. As you will notice, the budgets for Fairmont, Fernwood, and Mausoleum funds have been eliminated for fiscal 2010.

Another step that the Finance Director and I are recommending involves the Civil Service and Police/Fire Pension Funds. As of April 30, 2009, the combined cash and investment reserves for these two funds were nearly $760,000. Since it is obvious that these reserves and the interest earnings will not be enough to completely fund the pension obligations and make them self-sufficient, the City will have to continue to supplement the income. We are recommending that, instead of keeping cash and investments tied up in these funds, after the pension funds' current reserves have been exhausted, the City will transfer funds on an as needed basis. Eventually, when funds are due 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.

With the elimination of the Solid Waste Division due to the new agreement with Henderson County, sanitation collection and the operation of the transfer station are now included in one fund: Sanitation. The Landfill Fund was established in 2007 for the purpose of segregating the landfill closure funds that are held in trust. We are recommending that these funds still be held in trust and used solely for the closure and monitoring cost of the landfill; however, rather than a separate fund, they will be tracked in the Sanitation Fund. This will put sanitation collections - division 344, landfill - division 345, and transfer station - division 346 all in one fund. All revenue, except the earnings on the landfill closure trust account, will then be used to fund all of these operations. The landfill closure trust account will be identified as restricted in the financial statements.

The final change involves the HRA funding. Since the inception of the program, the City has placed a minimum of $250 per employee or $500 per family into the HRA bank account. The funds are then held until requested by the employees to reimburse eligible health claims. As of April 30, 2009, the HRA bank account was holding approximately $514,000. The annual disbursements in the HRA account are less than $125,000. The one-half million dollars currently in the HRA bank account will fund approximately four year's worth of claims. I am recommending that no additional cash be placed in this account until the balance drops to $100,000, at which time enough cash will be transferred from the Health Insurance Fund to bring the balance up to $150,000. Additional funds would not be transferred until the balance again drops to $100,000.

General Fund Revenue Summary:

The General Fund budget is balanced with revenues anticipated at $22,160,000 in fiscal year 2010. This compares to $21,825,000 in fiscal year 2009. In addition, the re-appropriated amount of $300,000 brings the total funding available for General Fund operations to $22,460,000 representing a 1.2% increase in funding compared to the previous fiscal year.

The amount budgeted for property taxes ($4,710,000) reflects growth in the tax base that was seen in fiscal 2009. The property tax revenue in the proposed budget is based on the City setting the 2009 tax rate at the "compensating rate" and not at the rate that would generate a 4% increase.

In reviewing the tax revenue section of the budget, you will notice that the Henderson Water Utility has increased the in-lieu-of-tax payment to the General Fund. The payroll tax is projected to generate 4.3% less revenue in fiscal 2010 than was what budgeted in 2009. The net profits tax is projected to decrease by 18.7% compared to the amount budgeted for 2009. As with many regions of the country, the City's tax revenues are declining which creates a challenge to balance the needs of the community with a reduced revenue base. 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 $22,460,000. 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. A great deal of scrutiny has taken place prior to submitting this recommendation to you.

As noted in previous years, state mandated pension contribution increases have represented a significant impact to the General Fund. For fiscal 2010, the City will budget a rate of 16.16% for non-hazardous employees and a rate of 32.97% for hazardous employees. The fiscal 2009 actual rates were 13.5% non-hazardous and 29.5% for hazardous. Based on the actual 2009 rates, the increases for fiscal 2010 are 19.70% and

11.76%, 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 28.67% for non-hazardous and 20.71% for hazardous. Due to the legislation, staff estimates the savings to be nearly $200,000 in the General Fund alone.

It should be noted that the General Assembly enacted pension reform legislation after the fiscal 2009 budget had been submitted. This should explain why the budget numbers for fiscal 2010 versus 2009 only represent a 3.72% and 3.06% increase, respectively, over the current year's budget.

The City has seen stabilization in health insurance costs. Some of the credit can be given to the employees. Changes to the plan in January 2006 have also 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. We will ask that the amounts be changed for all new employees hired after January 1, 2010 to $90 monthly if the new employee wishes to have a dependent covered and $225 if the new employee wishes to have his/her family covered. It is also recommended that these required copayments be adjusted for new employees hired after January 1st of each year. For example, an employee hired on February 15, 2010 will pay $225 to have his/her family covered by the City's health insurance plan. If a 2% COLA is granted effective July 1, 2010, then any employee hired after January 1, 2011 will have to pay $230 per month to have family health insurance coverage. This will not prevent other adjustments, either up or down, to the co-payments as needed.

Based on the changes to the co-payments and to the HRA cash balances, I am recommending an overall 1.4% decrease in the health insurance assessment, going from $12,480 to $12,300 per employee per year.

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 2009. This amount is more than the national index of 0.1% increase that was reflected in the All Urban Consumers (CPI-U) for last year. The City historically has not matched the CPI-U when it was high, and I propose we not reduce our COLA to the very low number this year. Employees will also be considered for merit salary adjustments based on their annual performance reviews during the 2010 fiscal year; however, I am recommending that the maximum merit increase be reduced from 3% to 1%.

By the beginning of the fiscal year, the employees of the Henderson Water Utility (HWU) will be merged into the City of Henderson personnel structure and will be subject to all personnel regulations adopted by the Board of Commissioners. This will result in standardized procedures for these employees and will add efficiency to the personnel management system of the City.

Capital Expenditures and Major Initiatives:

The major project in the new 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 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 purchase of 6 additional portable radios to replace older radios in the Police Department in order to enhance the officer's ability to communicate in the field;
- 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 may be used by the City to lease the equipment. Henderson County Fiscal Court has approved this lease for a five-year period, and I am recommending this equipment be leased rather than purchased.

Technology Initiatives:

- Replace the IBM System i Server that will no longer have software or hardware maintenance support.
- Purchase 2 Exchange Servers which will enable the City to bring all email functions in-house;
- 14 PC's with 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 backhoe with the old model moving to the landfill;
- The purchase of a new sanitation truck with compactor.

Parks and Playgrounds Initiatives:

- The replacement of playground equipment at Atkinson Park;
- The purchase of a utility vehicle for the Golf Course.

Facility Initiatives:

- The replacement of the telephone system at the Public Safety Building;

- The installation of audio/video equipment in the third floor meeting room of the City Building.

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

- Five Police pursuit vehicles;
- One full-size pickup to pull the police boat;
- One half-ton pickup for Parks;
- One ambulance (50 percent of the cost is paid by the City).

Unfunded Capital Expenditures:

Listed below is a prioritized list of requests that are not being recommended in this budget because of funds not being available. Some of these requests will most probably be high enough priority in the next two years to receive favorable consideration. Some will require short-term or mid-term financing over multiple years to be accomplished. In order to recommend these requests, a closer evaluation of the requests and financing alternatives will need to be made.

These projects are:

1. Fire – 75 Foot Aerial Ladder/Pumper	$675,000**
2. Fire - Training Facility	435,000**
3. Fire – Replace Four Bay Doors at Station 1	12,800
4. Fire – Four Portable Radios	4,000
5. Police – Property Room Software	20,000
6. Police – 3 Bicycles with Accessories	4,590
7. Traffic Control – Street Flusher	200,000**
8. Traffic Control – Grapple Truck	130,000**
9. Traffic Control – One Ton Dump Truck	45,000
10. Traffic Control – Wood Chipper	30,000
11. PWI - Rubber Tire Loader	125,000**
12. PWI – Dump Truck	120,000**
13. PWI – Air Compressor	25,000
14. Central Garage – 12,000 lbs. vehicle lift	9,450
15. Central Garage – ½ Ton Pickup	25,000
16. 911 – 4th Radio Dispatch Console	15,070
Total of unfunded prioritized capital projects*	$1,875,910
Total requiring debt**	1,685,000
Projects to be funded from current revenues	$ 190,910

* Does not include all capital projects submitted by departments, only prioritized projects.

** Unfunded capital projects requiring debt.

Quasi-Governmental and Joint Funded Budget Requests:

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

Planning Commission – The budget request of $219,330 represents a 12.6% increase over the approved 2009 budget of $194,730. Figured into the Planning Commission request is a return to the City of approximately $10,000 in budgeted but unexpended funds from the current year. The fiscal 2010 budget includes $33,800 in additional funds for professional services that will be used to draft a flood ordinance and storm water regulations.

Ambulance Service – The budget request of $318,360 represents a 3.8% increase over the approved 2009 budget of $306,820. The majority of this increase is attributable to the purchase of a new ambulance that is part of the regular vehicle replacement schedule for the ambulance service.

Henderson Tourism – The budget for this transfer remains unchanged from the approved 2009 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 $27,870 represents a reduction of 36.4% compared to the 2009 request of $43,820. Fiscal 2009 had $19,900 in funding for the implementation of the reverse communication program.

Henderson City/County Air Board – The budget request of $86,750 represents an increase of 22.0% over the approved 2009 budget of $71,090. This increase is a result of federal match requirements for an over flow ramp expected to be undertaken in fiscal 2010. Other projects include replacement of the fuel farm and display of a F-4 fighter jet.

Northwest Kentucky Forward – The budget request of $38,000 is an increase of $11,000 over 2009. The General Fund will pick up the $5,000 eliminated in the 2009 HWU budget and will also pick up the $6,000 reduction in the 2010 Gas Fund budget. 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 $119,610 represents a 31.8% decrease to the General Fund. A substantial amount of this decrease is for the flyover of the entire county that was included in last year's request. Funds have been in included in fiscal 2010 for the education and training of all City and County employees that will use the GIS system.

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 2010 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-82. Operational funding of $4,000 each for the Girls Softball, Henderson Pee Wee (PCMA), Henderson Recreation Association, and Pennyrile Youth Soccer is included. Capital funding of $2,000 has been included for the Henderson Recreation Association and $3,000 for Pennyrile Youth Soccer.

Gas Fund

Gas Fund expenses are proposed at $24,757,000 a decrease of $15,740,000 from fiscal 2009. This 38.9% decrease is primarily attributable to lower wholesale natural gas prices. The budget contains approximately $755,000 for activities that will only be undertaken if they are reimbursable to the Gas Fund. Funding is also included for a single project that could allow for delivery of natural gas direct to the City of Henderson.

The City of Henderson more than ten years ago 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 $1,335,000, which is a decrease of 0.6% from fiscal 2009. This decrease is due essentially to elimination of the first phase of construction of North Elm Street.

The City of Henderson expects to receive stimulus funding for transportation activities during fiscal 2010. The Assistant City Manager and I have been working with Henderson County Fiscal Court and staff of the Green River Area Development District to meet the requirements of the 2009 American Recovery and Reinvestment Act. We are optimistic that the City and County working together will be able to improve a portion of Green River Road and to install a new bridge on Wathen Lane with these funds.

Mass Transit Fund

The Mass Transit Fund is proposed at $1,281,000, an increase of $17,000 or 1.3%. The increase is primarily attributable to personnel costs.

Federal and State grants are projected to provide $745,280 in fiscal 2010, or 58.2% 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 2.6% of total revenue. The remaining $502,720 in revenue is the subsidy from the General Fund, interest earned, and fuel tax refunds.

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 $2,739,000 compared to $2,817,000 in fiscal year 2009. This is a 2.8% decrease resulting from a decrease in hauling and disposal at the transfer station.

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 $2.25 per line per month and cellular charges at $.40 per line per month. These charges provide 57.2 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 2010, these line charges are estimated to bring it $442,000 which is an increase of $65,000 from the prior year. The expense proposed for this fund in fiscal year 2010 is $1,032,000 compared to $934,000 this year. $55,600 of the increase is related to the capital cost for the replacement of the 911 dispatch phone hardware.

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 2010 budget is proposed at $411,000, an increase of $8,000 compared to fiscal year 2009.

Revenues and expenses are set at $436,000. Included in the revenue is $173,800 in sales and services which reflects the increases recently approved by the Board of Commissioners. A transfer of $211,000 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 $411,000, an increase of $68,700 from last year. The increase is attributable to the stimulus funds. The HOME grants, totaling $264,000, represent the same funding from the prior year. These funds will provide resources to undertake a new construction and an exterior minor rehabilitation project this year.

Expenditures of a like $675,000 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 four new homes, the minor exterior repair of low-income homes, reimbursement of the salary of two police officers, replacement of the flooring at the JKF Center, 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 $5,035,000 in fiscal year 2010. This is a decrease of $600,000, or 10.6%. Much of the decrease is attributable to the temporary elimination of the HRA funding.

Expenditures include $4,568,000 in insurance benefits and $467,000 for administration expenses. The City of Henderson should have an ending cash balance of approximately $150,000 in this fund at the end of the fiscal year. The annual allocation for each employee enrolled in the program will decrease from $12,480 to $12,300 per employee, a decrease of 1.4%.

In an effort to keep the health insurance expense at or below current levels, 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 January 1, 2010 pay $90 per month for “employee plus one dependent” and $225 per month for “employee plus family”. It is also recommended that these copayments be adjusted each January 1 based on the amount of COLA given in the prior July. 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.

Health Reimbursement Arrangement Fund

The Health Reimbursement Arrangement Fund is expected to have over $500,000 in cash by the end of the current fiscal year. The claims for the 2010 fiscal year are expected to be approximately $125,000. In order to put all cash reserves to the maximum use, the policy of “pre-funding” the HRA should be discontinued. The new policy should be 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 120% of the estimated annual claims.

Construction, Canoe Creek, Flood Mitigation and Bond Funds

The Construction Fund reflects the revenues and expenses necessary to begin the Riverfront Development activities.

The Canoe Creek Fund enumerates the balance of funds available from previous appropriations that can be used on flood mitigation activities.

The Flood Mitigation Fund shows the amount of funding available from the state grant that was awarded in 2007. We anticipate this amount will be totally expended in fiscal year 2010.

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 Sights

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

Fiscal Year	(a) Population	Personal Income (thousands of dollars)	(b) Per Capita Income	(d) Median Age	(c) School Enrollment	(b) Unemployment Rate
2000	27,396	648,737	23,680	*	7,555	4.3%
2001	27,407	661,660	24,142	36.7	7,277	4.0%
2002	27,447	697,181	25,401	36.7	6,827	5.7%
2003	27,502	698,578	25,401	36.7	6,818	5.8%
2004	27,542	698,355	25,356	37.0	6,638	4.4%
2005	27,666	725,735	26,232	37.0	6,767	5.4%
2006	27,666	725,735	26,232	37.0	6,861	5.3%
2007	27,768	728,410	26,232	37.0	6,858	4.7%
2008	27,768	728,410	26,232	37.0	6,893	5.3%
2009 Est.	27,900	725,400	26,000	36.5	6,900	12.0%

*- 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
TOP 10 PRINCIPAL EMPLOYERS
LAST FOUR FISCAL YEARS

	2006 (a)			2007			2008			2009 Estimated		
Employer	**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	$ 457,000	11.20%
Henderson County Schools	3	121,608	8.59%	2	278,054	6.66%	2	297,595	7.10%	2	304,000	7.45%
Dana	2	111,294	7.86%	3	275,966	6.61%	3	249,417	5.95%	3	209,000	5.12%
Gibbs	4	83,475	5.89%	4	201,997	4.84%	4	167,912	4.00%	4	149,000	3.65%
City of Henderson	5	47,119	3.33%	5	115,414	2.77%	5	118,877	2.84%	5	122,000	2.99%
Big Rivers	8	26,063	1.84%	8	66,309	1.59%	6	76,604	1.83%	6	82,000	2.01%
Wal-Mart	18	17,429	1.23%	11	59,904	1.44%	7	70,954	1.69%	7	74,000	1.81%
Redbanks	13	20,306	1.43%	9	63,355	1.52%	8	64,275	1.53%	8	68,000	1.67%
Henderson Community College	9	23,867	1.69%	10	61,073	1.46%	9	65,096	1.55%	9	65,000	1.59%
State of Kentucky	17	18,012	1.27%	14	52,693	1.26%	12	61,842	1.47%	10	65,000	1.59%
Total		$ 633,566	44.73%		$ 1,581,458	37.90%		$ 1,606,299	38.31%		$ 1,595,000	39.09%

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

(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

	Fiscal Year									
Function / Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Government										
Administration	13.00	14.00	15.00	15.00	15.00	12.00 b	11.00	22.00 c	22.00	22.50 d
Finance	31.00	30.00	31.00	31.00	31.00	31.00	33.00 b	32.00	32.00	33.50 d
Police										
Officers	57.50	57.50	57.50	57.50	57.50	57.80	57.80	57.80	57.55	61.75 e
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	11.50	13.50	13.50	14.50	14.50	14.20	15.20	15.20	15.45	15.25
Fire										
Firefighters	58.00	58.00	58.00	58.00	58.00	58.00	58.00	58.00	58.00	58.00
Civilians	6.00	6.00	7.00	7.00	7.00	9.00 a	9.00	2.00 c	2.00	2.00
Parks and Recreation	13.00	13.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00
Mass Transit	12.00	11.00	12.00	12.00	12.00	12.00	12.00	13.00	14.00	14.00
Gas System	29.00	29.00	29.00	30.00	30.00	30.00	27.00	28.00	28.00	28.00
Sanitation	21.25	22.25	20.75	18.50	18.50	18.50	18.50	18.50	18.50	18.50
Cemetery	4.00	4.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Public Works	37.75	37.75	37.25	37.50	37.50	37.50	37.50	35.50 c	35.50	35.50
TOTAL	302.00	304.00	308.00	307.00	307.00	306.00	305.00	307.00	308.00	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

Function / Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 Est.
Public Way Improvement										
Miles of streets paved	110	111	111	111	111	111	113	113	113	113
Miles of sidewalks	72	73	73	73	73	73	73	73	73	73
Wastewater System										
Miles of sanitary sewers	151	151	151	151	151	206	185	205	205	205
Miles of storm sewers	136	136	136	136	136	136	136	136	136	136
Number of service connections	10,186	10,186	10,054	10,136	10,136	11,156	11,156	10,792	10,793	10,793
Maximum daily capacity of treatment in 1,000 gallons	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
Water System										
Miles of water mains	202	202	202	203	203	223	206	219	222	222
Number of service connections	10,807	10,807	10,566	10,649	10,649	11,156	11,156	10,792	10,793	10,793
Number of fire hydrants	986	1,082	1,082	1,087	1,087	939	939	988	1,007	1,007
Maximum daily capacity of plant in 1,000 gallons	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Electric System										
Miles of transmission and primary distribution	195	206	206	206	206	206	208	208	208	208
Number of distribution stations	7	7	7	7	7	7	7	7	7	7
Gas System										
Miles of mains	215	216	216	216	234	236	241	243	244	244
Miles of service lines	*	*	*	*	128	129	129	129	129	129
Number of meters	10,108	10,158	10,158	10,158	10,150	10,095	10,030	10,008	10,000	10,000
Parks and Recreation										
Park acreage	205	205	205	205	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	16	17	17	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	1	2	2	2	2	2	2	2	2	2

Source: Applicable Departments

* - Data not available

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

Function / Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 Est.
Police										
Physical arrests	6,546	5,121	6,195	4,096	5,776	3,827	3,696	3,759	3,793	3,700
Traffic violations	5,307	8,200	5,539	5,304	3,932	2,166	3,086	2,697	2,073	2,200
Parking violations	8,836	7,520	4,692	3,754	5,870	5,746	5,195	3,867	4,492	4,500
Calls for service	33,610	34,548	32,288	29,301	29,179	24,525	25,987	23,600	22,335	23,000
Fire										
Number of calls answered	1,670	1,862	1,715	1,642	1,753	1,964	1,831	1,995	1,938	1,900
Number of inspections performed	441	262	235	109	18	604	709	1,238	1,210	1,200
Mass Transit										
Number of routes	*	*	*	*	*	*	*	5	5	5
Fixed Route Passengers	*	*	*	*	*	*	*	101,683	108,817	109,000
Para transit Passengers	*	*	*	*	*	*	*	16,653	17,529	17,500
Wheelchair Usage	*	*	*	*	*	*	*	6,728	4,900	4,900
Miles of Service	*	*	*	*	*	*	*	202,885	216,852	217,000
Wastewater System										
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	10,000
Water System										
Average daily consumption in 1,000 gallons	9,600	11,500	11,250	11,836	11,836	11,836	10,500	10,469	9,387	9,400

Source: Applicable Departments

* - Data not available

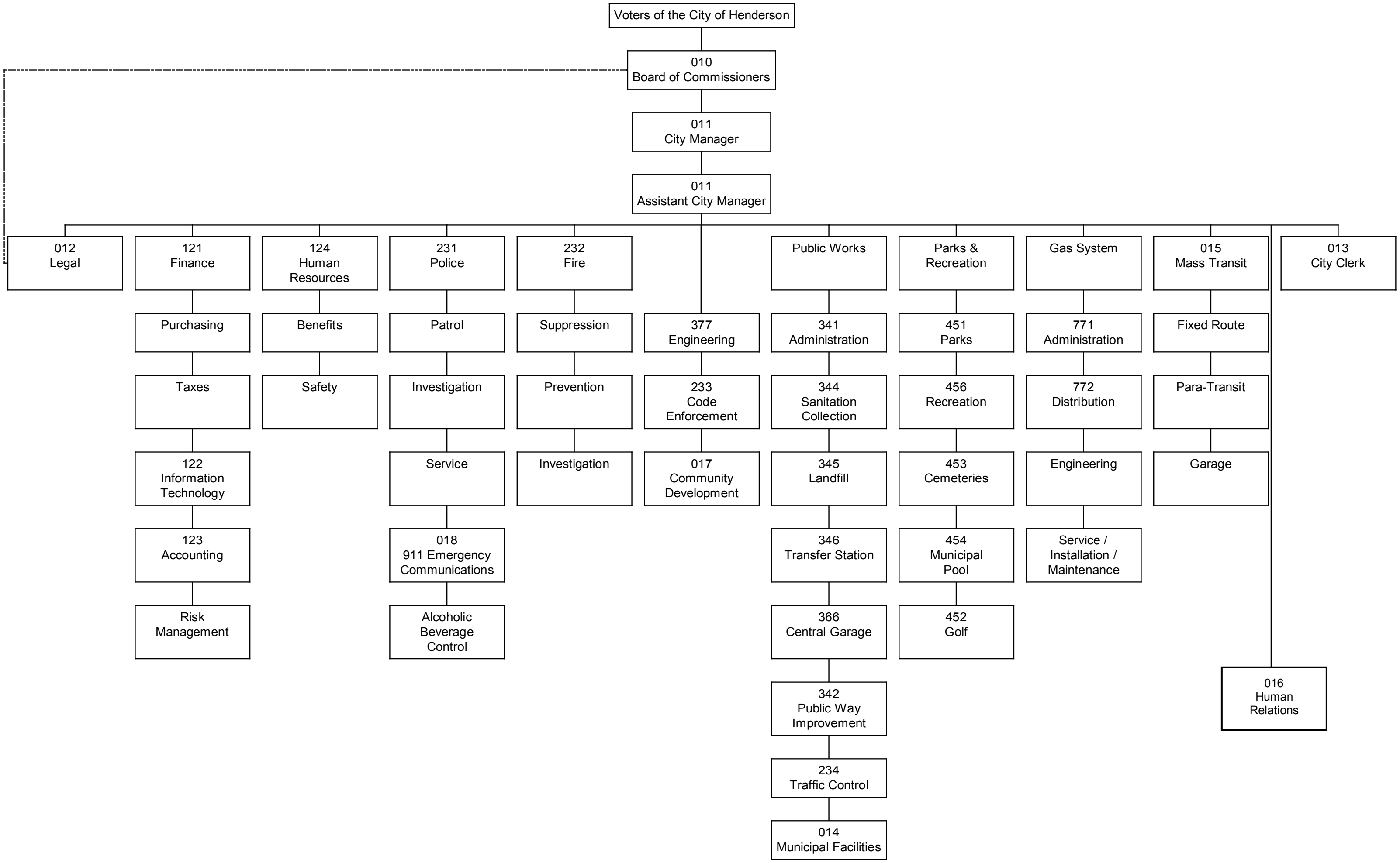
Directory of City Staff

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	Terrence L. Lewis, Chief
Gas Department	Owen Reeves, Director
Human Resources Department	Connie Galloway, Director
Mass Transit Department	Pamela Whitter, Director
Parks & Recreation Department	Emily B. 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 1st to the Mayor and City Commission (Board of Commissioners) for the fiscal year commencing July 1. The budget includes appropriations for expenditures and means of financing them.

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

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

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

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

- Principal payments on long-term debt are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budget basis.

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

CITY OF HENDERSON, KY
BUDGET SCHEDULE
FISCAL 2010

February 6, 2009	Letters go out to agencies for their requests
February 10 - 13, 2009	Meeting with department heads to discuss budget packets and set goals
March 6, 2009	Agency requests due
March 9, 2009	Budget packets returned to finance
March 30, 2009	Quasi-Governmental requests due
March 31, 2009	Outside Agency Ad-Hoc Committee meeting
April 6 – 9, 2009	Department head meetings
April 14, 2009	Regular commission meeting: agency hearing / appeals
May 19, 2009	Commission work session: present budget
May 21, 2009	Called commission work session: if necessary
May 26, 2009	Regular commission meeting: first reading of budget and public hearing on municipal aid and LGEA funds
June 9, 2009	Regular commission meeting: second reading of budget

Department Head Budget Meeting Schedule
Preliminary Review
For the Week of February 10, 2009 - February 13, 2009

			Tuesday, February 10, 2009 2nd Floor Conference Room	**Wednesday, February 11, 2009** 2nd Floor Conference Room	**Thursday, February 12, 2009** 2nd Floor Conference Room	**Friday, February 13, 2009** 2nd Floor Conference Room
8:30 AM	**-**	**9:10 AM**	Human Resources	Clerk	City Attorney	Gas
9:15 AM	**-**	**10:15 AM**	Police / 9-1-1 / JAG	Fire	City Commission/City Manager	Public Works / Garage / Etc.
10:30 AM	**-**	**11:30 AM**	Parks & Recreation / Cemetery	Finance / I.T. / Accounting		HART
11:45 AM	**-**	**12:45 PM**		Codes & Community Development		

Department Head Budget Meeting Schedule
Final Review
For the Week of April 6, 2009 - April 9, 2009

			Monday April 6, 2009 2nd Floor Conference Room	**Tuesday April 7, 2009** 2nd Floor Conference Room	**Wednesday April 8, 2009** 2nd Floor Conference Room	**Thursday April 9, 2009** 2nd Floor Conference Room
8:30 AM	**-**	**9:10 AM**	Human Resources	Clerk	City Attorney	HART
9:15 AM	**-**	**10:15 AM**	City Commission/City Manager	Fire	Public Works / Garage / Etc.	Codes / Comm. Dev. / Other
10:30 AM	**-**	**11:30 AM**	Parks & Recreation / Cemetery	Finance / I.T. / Accounting	Sanitation / Landfill / Etc.	Gas
1:30 PM	**-**	**2:30 PM**	Police / 9-1-1 / JAG			

City of Henderson
Fiscal 2010 Budget Review
Tuesday, May 19, 2009

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

ORDINANCE NO. 08-09

BUDGET AND APPROPRIATION ORDINANCE FOR THE FISCAL YEAR COMMENCING JULY 1, 2009 AND ENDING JUNE 30, 2010 FOR THE CITY OF HENDERSON, KENTUCKY

WHEREAS, the City Manager has prepared a proposed Annual Budget for fiscal year commencing July 1, 2009, and ending June 30, 2010, 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:

GENERAL FUND	FISCAL 2010 BUDGET APPROPRIATION
GENERAL FUND EXPENDITURE TOTAL	$20,646,400
TRANSFER TO PWI	603,000
TRANSFER TO MASS TRANSIT	497,000
TRANSFER TO SANITATION	318,000
TRANSFER TO EMERGENCY COMMUNICATIONS	331,500
TRANSFER TO CEMETERY FUND	50,000
TRANSFER TO JAG	14,100
TOTAL GENERAL FUND	$22,460,000
NATURAL GAS FUND	$24,757,000
HEALTH REIMBURSEMENT ARRANGEMENTS FUND	$125,000
CIVIL SERVICE PENSION FUND	$277,260
POLICE & FIRE PENSION FUND	$479,150
CEMETERY FUND	$436,000

HEALTH INSURANCE FUND	$5,035,000
BOND FUND	$469,200
PUBLIC WAY IMPROVEMENT FUND	$1,335,000
CONSTRUCTION FUND	$8,000,000
CANOE CREEK FUND	$199,400
FLOOD MITIGATION FUND	$1,550,000
HART OPERATING FUND	$1,281,000
SANITATION FUND	$2,739,000
EMERGENCY COMMUNICATIONS FUND	$1,032,000
COMMUNITY DEVELOPMENT FUND	$411,000
HOME FUND	$264,000
POLICE INVESTIGATION FUND	$36,580
JUSTICE ASSISTANCE GRANT FUND	$78,470

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

4. This Ordinance shall be effective as of July 1, 2009.

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

On roll call the vote stood:

Commissioner Mills:	AYE	Commissioner Farmer:	AYE
Commissioner Pruitt:	AYE	Mayor Davis:	AYE
Commissioner White:	AYE		

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 Mike Farmer, that the ordinance be adopted.

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

Commissioner Mills: AYE
Commissioner Pruitt: AYE
Commissioner White: AYE
Commissioner Farmer: AYE
Mayor Davis: AYE

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

Thomas E. Davis, Mayor

June 9, 2009
Date

ATTEST:

Carolyn Williams
Carolyn Williams, City Clerk

APPROVED AS TO FORM AND LEGALITY THIS 21st DAY OF MAY, 2009.

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 major 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 2009, the nonmajor governmental funds of the City consist of nine special revenue funds as described below.

Special Revenue Funds

These 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 2010 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 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

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 detail description of each fund, department, or division appears on page B-16.

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
- 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

<u>Fund</u> – Health Insurance #45 -

Department – Non-Departmental #90

<u>Fund</u> – Bond #48 –

Department – Non-Departmental #90
Division – Debt #597

<u>Fund</u> – Public Way Improvement #50 –

Department – Public Works #45
Division – Public Way Improvement #342

<u>Fund</u> – Construction #51 –

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

<u>Fund</u> – Canoe Creek #52 –

Department – Public Works #45

<u>Fund</u> – Flood Mitigation #53 –

Department – Public Works #45

<u>Fund</u> – HART #56 –

Department – Mass Transit #30
Division – Mass Transit #015

<u>Fund</u> – Sanitation #57 –

Department – Public Works #45
Division – Collections #344
Division – Landfill #345
Division – Transfer Station #346

<u>Fund</u> – Emergency Communications #58 –

Department – Police #40
Division – Emergency Communications #018

<u>Fund</u> – Community Development Block Grant #81 –

Department – Administration #10
Division – Community Development #017

<u>Fund</u> – HOME #84 –

Department – Administration #10
Division – Community Development #017

<u>Fund</u> – Police Investigation #85 –

Department – Police #40

Division – Police #231

<u>Fund</u> – Justice Assistance Grant #86 –

Department – Police #40

Division – Police #231

Detail of Funds, Departments, and Divisions:

<u>Fund</u> – 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

<u>Division – Mayor/City Commissioners #010</u> – 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.

<u>Division - City Manager #011</u> – 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, sales tax, and other governmental reporting.
Duties:

1. Collection of utility payments, property taxes, and all other cash receipts
2. Accounts payable
3. Calculation of payroll
4. Utility billing
5. Accounts receivable
6. Meter reading and utility servicing
7. Customer services.

Department – Fire #20 starts on page C-58

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-64

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-89

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 Kentuckyand performs its services with honesty, courage, discretion, fidelity and sound judgment.

Department – Public Works #45 starts on page C-108

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

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

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

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

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

Department – Non-Departmental #90 pages C-28 and C-52

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-141

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 – 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 – 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 – 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 - 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.

Fund – Health Insurance #45 - 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 – 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 – 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 – 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 – The Canoe Creek Fund accounts for funds set aside for flood mitigation of Canoe Creek.

Department – Public Works #45

Fund – Flood Mitigation #53 – 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 – 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 – 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 – 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 – 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 – 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 – 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 – 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.

Equipment Loan

During the year ended June 30, 2007, the City borrowed $134,950 from Old National Bank to acquire capital assets. The obligation bears an interest rate of 4.9% and is secured by the property financed.

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.

CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT

	KADD Riverfront Renovation Series 2000 Loan (B) 4.96%			KADD Police Building Renovation Series 2002 Loan 4.95%			Old National Bank Street Sweeper Equipment Loan 4.90%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2009 - 10	$ 50,000.00	$ 40,345.00	$ 90,345.00	$ 45,000.00	$ 35,751.25	$ 80,751.25	$ 23,304.00	$ 571.00	$ 23,875.00
2010 - 11	50,000.00	38,107.50	88,107.50	45,000.00	33,737.50	78,737.50			
2011 - 12	55,000.00	35,715.00	90,715.00	50,000.00	31,572.50	81,572.50			
2012 - 13	55,000.00	33,157.50	88,157.50	50,000.00	29,247.50	79,247.50			
2013 - 14	60,000.00	30,422.50	90,422.50	55,000.00	26,750.00	81,750.00			
2014 - 15	65,000.00	27,322.50	92,322.50	55,000.00	24,027.50	79,027.50			
2015 - 16	65,000.00	24,007.50	89,007.50	60,000.00	21,092.50	81,092.50			
2016 - 17	70,000.00	20,562.50	90,562.50	60,000.00	18,032.50	78,032.50			
2017 - 18	80,000.00	16,592.50	96,592.50	65,000.00	14,728.75	79,728.75			
2018 - 19	80,000.00	12,232.50	92,232.50	70,000.00	11,047.50	81,047.50			
2019 - 20	80,000.00	7,872.50	87,872.50	75,000.00	7,093.75	82,093.75			
2020 - 21	85,000.00	2,823.75	87,823.75	75,000.00	2,506.25	77,506.25			
2021 - 22									
2022 - 23									
2023 - 24									
2024 - 25									
2025 - 26									
2026 - 27									
	$ 795,000.00	$ 289,161.25	$ 1,084,161.25	$ 705,000.00	$ 255,587.50	$ 960,587.50	$ 23,304.00	$ 571.00	$ 23,875.00

CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT

	Independence Bank Capital Projects 2008 BAN 3.00%			$5,230,000.00 General Obligation Bonds Series 2007 3.625% - 4.000%			TOTAL		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2009 - 10	$ 1,583,736.66	$ 47,512.10	$ 1,631,248.76	$ 240,000.00	$ 181,662.50	$ 421,662.50	$ 1,942,040.66	$ 305,841.85	$ 2,247,882.51
2010 - 11				245,000.00	172,962.50	417,962.50	340,000.00	244,807.50	584,807.50
2011 - 12				260,000.00	164,081.26	424,081.26	365,000.00	231,368.76	596,368.76
2012 - 13				265,000.00	154,656.24	419,656.24	370,000.00	217,061.24	587,061.24
2013 - 14				275,000.00	145,050.00	420,050.00	390,000.00	202,222.50	592,222.50
2014 - 15				285,000.00	135,012.50	420,012.50	405,000.00	186,362.50	591,362.50
2015 - 16				300,000.00	124,467.50	424,467.50	425,000.00	169,567.50	594,567.50
2016 - 17				310,000.00	113,217.50	423,217.50	440,000.00	151,812.50	591,812.50
2017 - 18				325,000.00	101,592.50	426,592.50	470,000.00	132,913.75	602,913.75
2018 - 19				335,000.00	89,242.50	424,242.50	485,000.00	112,522.50	597,522.50
2019 - 20				350,000.00	76,512.50	426,512.50	505,000.00	91,478.75	596,478.75
2020 - 21				360,000.00	62,950.00	422,950.00	520,000.00	68,280.00	588,280.00
2021 - 22				185,000.00	49,000.00	234,000.00	185,000.00	49,000.00	234,000.00
2022 - 23				195,000.00	41,600.00	236,600.00	195,000.00	41,600.00	236,600.00
2023 - 24				200,000.00	33,800.00	233,800.00	200,000.00	33,800.00	233,800.00
2024 - 25				210,000.00	25,800.00	235,800.00	210,000.00	25,800.00	235,800.00
2025 - 26				215,000.00	17,400.00	232,400.00	215,000.00	17,400.00	232,400.00
2026 - 27				220,000.00	8,800.00	228,800.00	220,000.00	8,800.00	228,800.00
	$ 1,583,736.66	$ 47,512.10	$ 1,631,248.76	$ 4,775,000.00	$ 1,697,807.50	$ 6,472,807.50	$ 7,882,040.66	$ 2,290,639.35	$ 10,172,680.01

CITY OF HENDERSON
DIRECT and OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of JUNE 30, 2008

Governmental Unit	**Debt Outstanding**	**Estimated Percentage Applicable (a)**	**Estimated Share of Overlapping Debt**
Debt repaid with property taxes			
Henderson County Schools (c)	$ 19,593,214	69.20% (b)	$ 13,558,504
Henderson County (d)			
Henderson County Public Properties Corp.	8,913,731	69.20% (b)	6,168,302
Subtotal, overlapping debt			$ 19,726,806
City direct debt			5,005,000
Total direct and overlapping debt			$ 24,731,806

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

	General Bonded Debt Outstanding					Other Governmental Activities Debt	Business-Type Activities					
Year	General Obligation Bonds	Actual Taxable Value of Property	Percentage of Actual Taxable Value of Property	Population	Per Capita	Capital Leases	Capital Leases	Total Primary Government e)	Population	Per Capita	Per Capita Income	Percentage of Personal Income
1999	-	$ 1,192,672,764	0.00%	27,500	N/A	$ 2,612,218	$ 344,771	$ 2,956,989	27,500	$ 108	$ 19,984	0.54%
2000	-	1,237,987,076	0.00%	27,396	N/A	4,210,806 a)	300,220	4,511,026	27,396	165	23,680	0.70%
2001	-	1,260,674,593	0.00%	27,407	N/A	5,715,475 b)	254,187	5,969,662	27,407	218	24,142	0.90%
2002	-	1,317,668,037	0.00%	27,447	N/A	5,202,286	206,621	5,408,907	27,447	197	25,401	0.78%
2003	-	1,356,347,811	0.00%	27,502	N/A	4,648,680	157,474	4,806,154	27,502	175	25,401	0.69%
2004	-	1,374,605,633	0.00%	27,542	N/A	4,855,000 c)	106,690	4,961,690	27,542	180	25,356	0.71%
2005	-	1,396,032,597	0.00%	27,666	N/A	4,555,000	54,218	4,609,218	27,666	167	26,232	0.64%
2006	-	1,423,494,395	0.00%	27,666	N/A	4,534,667	-	4,534,667	27,666	164	26,232	0.62%
2007	$ 5,230,000	1,423,495,000	0.37%	27,768	$ 188	2,277,948	-	7,507,948 d)	27,768	270	26,232	1.03%
2008	5,005,000	1,599,707,000	0.31%	27,768	$ 180	1,850,811	-	6,855,811	27,768	247	28,259	0.87%

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) 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)

					Fiscal Year					
Company	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**
General Bonded										
General bonded debt outstanding	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,230	$ 5,005
Other bonded debt	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	5,230	5,005
Estimated actual property value	1,192,673	1,237,987	1,260,675	1,317,668	1,356,348	1,374,606	1,396,033	1,423,494	1,486,360	1,599,707
Percentage of estimated actual property value	0%	0%	0%	0%	0%	0%	0%	0%	0.35%	0.31%
Population	27,500	27,396	27,407	27,447	27,502	27,542	27,666	27,666	27,768	27,768
Per capita	-	-	-	-	-	-	-	-	$ 188	$ 180
Less: Amounts set aside to repay general debt	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to debt limit	-	-	-	-	-	-	-	-	5,230	5,005
Debt Limit	$ 135,100	$ 139,667	$ 146,443	$ 152,450	$ 156,615	$ 160,516	$ 162,989	$ 169,295	$ 175,497	$ 187,364
Total net debt applicable to limit	3,084	5,199	5,716	5,202	4,649	4,855	4,555	4,535	7,508	6,856
Legal Debt Limit a)	132,016	134,468	140,727	147,248	151,966	155,661	158,434	164,760	167,989	180,508
Legal Debt Margin b)	$ 132,016	$ 134,468	$ 140,727	$ 147,248	$ 151,966	$ 155,661	$ 158,434	$ 164,760	$ 162,759	$ 175,503
Legal debt margin as a percentage of the debt limit	100%	100%	100%	100%	100%	100%	100%	100%	96.9%	97.2%

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

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

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

Total Authorized Positions by Fund

	Fiscal Year			Fiscal Year			Fiscal Year		
	2007 - 08	2008 - 09	2009 - 10	2007 - 08	2008 - 09	2009 - 10	2007 - 08	2008 - 09	2009 - 10
	Full-Time			Part-Time			Temporary/Seasonal		
General Fund									
Administration	22.00	22.00	22.50	1.00	1.00	2.00	0.00	0.00	0.00
Finance	32.00	32.00	33.50	2.00	1.00	2.00	0.00	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	65.80	65.55	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	216.55	216.30	222.50	11.00	10.00	12.00	21.00	22.00	22.00
Gas System	28.00	28.00	28.00	1.00	0.00	0.00	4.00	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	13.00	14.00	14.00	3.00	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	15.20	15.45	15.25	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	**307.00**	**308.00**	**314.00**	**15.00**	**12.00**	**14.00**	**25.00**	**25.00**	**25.00**

Administration Department

PERSONNEL SCHEDULE City Manager	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
011			
City Manager	1	1	1
Assistant City Manager	0.5	1	1
Executive Assistant	1	1	1
Administrative Secretary	0.5	1	1
	3	4	4

PERSONNEL SCHEDULE City Attorney	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
012			
City Attorney	1	1	1
Legal Secretary	1	1	1
	2	2	2

PERSONNEL SCHEDULE City Clerk	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
013			
City Clerk	1	1	1
	1	1	1

PERSONNEL SCHEDULE Human Relations	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
016			
Executive Director, Human Rights Commission	1	1	1
	1	1	1

PERSONNEL SCHEDULE Community Development	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
017			
Assistant City Manager	0.2	0	0
Code Administrator	0.3	0.3	0.3
Administrative Secretary	0.2	0	0
Community Development Specialist	1	1	1
	1.7	1.3	1.3

Administration Department

PERSONNEL SCHEDULE Human Resources	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
124			
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	0	1
Benefits Coordinator	1	1	1
Office Assistant (Part-time)	1	1	0
Office Assistant (Shared with Finance)	0	0	0.5
	6	6	6.5

PERSONNEL SCHEDULE Code Enforcement	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
233			
Assistant City Manager	0.2	0	0
Code Administrator	0.7	0.7	0.7
Code Inspector, Senior	1	1	1
Administrative Secretary	1.2	1	1
Code Inspector	2	2	2
Office Assistant	1	1	0
Office Assistant (Part-time)	0	0	2
	6.1	5.7	6.7

PERSONNEL SCHEDULE Engineering	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
377			
Assistant City Manager	0.1	0	0
Engineer	1	1	1
Engineering Assistant	1	1	1
Administrative Secretary	0.1	0	0
	2.2	2	2

Finance Department

PERSONNEL SCHEDULE Finance Administration	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
121			
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Accounting Manager	1	0	0
HWU Accounting Manager	0	0	1
Administrative Secretary	1	1	1
Account Technician Supervisor	1	0	0
Account Technician, Senior	1	0	0
Account Technician	1	0	0
Administrative Clerk	1	1	1
Account Clerk	3	0	0
Occupational Tax Representative, Senior	1	1	1
Occupational Tax Representative, (Part-time)	2	1	1
Occupational Tax Representative, (Seasonal)	0	1	1
Office Assistant (Shared with Human Resources)	0	0	0.5
Office Assistant/Switchboard	1	0	0
	15	7	8.5

PERSONNEL SCHEDULE Information Technology	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
122			
Information Systems Manager	1	1	1
Programmer / Analyst	1	1	1
Personal Computer Support Specialist	1	1	1
Network Administrator	1	1	1
Computer Operator	1	1	1
Data Entry Operator, Senior	1	1	1
	6	6	6

Finance Department

PERSONNEL SCHEDULE Accounting	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
123			
Accounting Manager	0	1	1
Revenue Supervisor	0	1	1
Account Technician, Senior	0	1	1
Account Technician	2	3	3
Utility Billing Supervisor	1	1	1
Customer Service Representative	3	0	0
Account Representative	0	6	6
Office Assistant/Switchboard	0	1	1
Utilities Servicer	3	3	3
Meter Reader	4	4	4
Meter Reader (Part-time)	0	0	1
	13	21	22

Fire Department

PERSONNEL SCHEDULE Fire	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
232			
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

PERSONNEL SCHEDULE Parks	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
451			
Parks and Cemeteries Superintendent	0.5	0.5	0.5
Grounds / Maintenance Worker	4	4	4
Landscape Technician	2	2	2
	6.5	6.5	6.5

PERSONNEL SCHEDULE Golf	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
452			
Golf Course Maintenance Worker	1	1	1
Seasonal Grounds / Maintenance Worker	3	3	3
	4	4	4

PERSONNEL SCHEDULE Municipal Pool	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
454			
Recreation Program Manager	0.25	0.25	0.25
Head Lifeguard	1	1	1
Senior Lifeguard	1	1	1
Lifeguard	12	12	12
Cashier	2	2	2
Concession Worker	2	2	2
	18.25	18.25	18.25

PERSONNEL SCHEDULE Recreation	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
456			
Director, Parks and Recreation	1	1	1
Recreation Program Manager	0.75	0.75	0.75
Secretary, Senior	0.5	0.5	0.5
Recreation Facilities Supervisor	1	1	1
Recreation Center Worker	1	1	1
Recreation Center Worker (Part-time)	2	2	2
Custodial Worker	1	1	1
	7.25	7.25	7.25

Police Department

PERSONNEL SCHEDULE Police	Authorized Positions		
	FY 2007 - 08	FY 2008 - 09	FY 2009 - 10
231			
Police Chief	1	1	1
Deputy Police Chief	0.8	0.8	1
Police Major	2	1.75	1.75
Police Lieutenant	3	3	3
Police Sergeant	6	6	6
Police Detective	5	5	5
Police Detective (COPS Grant)	0	0	1
Police Identification Officer	1	1	1
Police Officer	39	39	39
Police Officer (COPS Grant)	0	0	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
	71.8	71.55	75.75

Public Works Department

PERSONNEL SCHEDULE Public Works Administration	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
341			
Public Works Director	1	1	1
Secretary, Senior	0.5	0.5	0.5
	1.5	1.5	1.5

PERSONNEL SCHEDULE Municipal Facilities	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
014			
Municipal Facilities Superintendent	1	1	1
Secretary, Senior	0.5	0.5	0.5
Municipal Facilities Worker, Senior	1	1	1
Municipal Facilities Worker	2	2	2
Municipal Facilities Assistant	2	2	2
	6.5	6.5	6.5

PERSONNEL SCHEDULE Traffic Control	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
234			
Street Superintendent	0.25	0.25	0.25
Secretary, Senior	0.5	0.5	0.5
Equipment Operator, Senior	2	2	2
Crew Worker, Senior	1	1	1
Crew Worker	3	3	3
	6.75	6.75	6.75

PERSONNEL SCHEDULE Central Garage	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
366			
Garage Superintendent	1	1	1
Account Clerk	1	1	1
Vehicle Mechanic	5	5	5
Vehicle Servicer	1	1	1
Vehicle Servicer Helper	1	1	1
	9	9	9

Gas Department

PERSONNEL SCHEDULE Gas Administration	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
771			
Gas System Director	1	1	1
Gas Operations Manager	1	1	1
Administrative Secretary	1	1	1
Engineering Technician	1	1	1
Seasonal Assistant Drafter	0	1	0
	4	5	4

PERSONNEL SCHEDULE Gas Distribution	FY 2007 - 08	FY 2008 - 09	FY 2009 - 10
772			
Gas Distribution Engineer	1	1	1
Gas Distribution Superintendent	1	1	1
Gas Technical Supervisor	1	1	1
Secretary	1	1	1
Maintenance Welder	1	1	1
Gas Construction Supervisor	1	1	1
Gas Distribution Crew Leader	3	3	3
Gas Servicer	2	2	2
Gas Measurement Technician, Senior	1	0	0
Inventory Control Technician	1	1	1
Equipment Operator, Senior	3	3	3
Gas Measurement Technician	1	2	2
Gas Distribution Technician	4	4	4
Gas System Worker	3	3	3
Seasonal Gas System Worker	4	3	3
	28	27	27

Cemetery Fund

PERSONNEL SCHEDULE Cemeteries	Authorized Positions		
	FY 2007 - 08	FY 2008 - 09	FY 2009 - 10
453			
Parks and Cemeteries Superintendent	0.5	0.5	0.5
Equipment Operator	2	2	2
Secretary, Senior	0.5	0.5	0.5
Grounds / Maintenance Worker	1	1	1
	4	4	4

Public Way Improvement (PWI) Fund

PERSONNEL SCHEDULE Public Way Improvement	Authorized Positions		
	FY 2007 - 08	FY 2008 - 09	FY 2009 - 10
342			
Street Superintendent	0.75	0.75	0.75
Heavy Equipment Operator, Senior	1	1	1
Heavy Equipment Operator	2	2	2
Crew Worker, Senior	3	3	3
Crew Worker	5	5	5
	11.75	11.75	11.75

Henderson Area Rapid Transit (HART) Fund

PERSONNEL SCHEDULE HART	Authorized Positions		
	FY 2007 - 08	FY 2008 - 09	FY 2009 - 10
015			
Mass Transit Director	1	1	1
Transit Supervisor	1	1	1
Office Assistant (Part-time)	1	0	0
Office Assistant	0	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

PERSONNEL SCHEDULE Sanitation Collection	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
344			
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
	14	14	14

PERSONNEL SCHEDULE Landfill	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
345			
Sanitation Superintendent	0.5	0.5	0.5
Heavy Equipment Operator	3	3	3
Scale Operator	0.25	0.25	0.25
	3.75	3.75	3.75

PERSONNEL SCHEDULE Transfer Station	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
346			
Scale Operator	0.75	0.75	0.75
	0.75	0.75	0.75

911 Fund

PERSONNEL SCHEDULE 911	Authorized Positions FY 2007 - 08	 FY 2008 - 09	 FY 2009 - 10
018			
Deputy Police Chief	0.2	0.2	0
Police Major	0	0.25	0.25
Communications Supervisor	1	1	1
Communications Officer	14	14	14
	15.2	15.45	15.25

City of Henderson, Kentucky
Grade & Salary Ranges
Effective July 1, 2009

Grade	Minimum	Midpoint	Maximum
1	17,024.24	20,429.74	24,684.71
2	18,032.02	21,637.34	26,145.61
3	19,038.72	22,846.04	27,606.53
4	20,046.51	24,054.71	29,066.34
5	21,053.20	25,263.40	30,527.25
6	22,058.79	26,472.08	31,985.97
7	23,067.67	27,680.78	33,447.97
8	24,073.27	28,888.36	34,906.68
9	25,081.06	30,097.06	36,367.59
10	26,087.74	31,305.74	37,828.49
11	27,095.52	32,513.32	39,287.21
12	28,102.23	33,723.10	40,748.12
13	29,108.92	34,930.70	42,207.93
13.5	31,580.89	36,893.87	42,207.93
14	30,116.71	36,139.40	43,669.94
15	31,123.39	37,348.07	45,127.56
15.5	32,257.83	38,693.24	45,127.56
16	32,130.09	38,555.68	46,588.46
17	33,137.88	39,764.36	48,049.38
18	34,144.57	40,973.04	49,510.28
19	35,151.27	42,181.72	50,970.09
20	36,157.95	43,390.42	52,428.82
21	37,165.74	44,599.11	53,890.81
22	38,172.42	45,806.70	55,349.53
23	39,179.12	47,015.38	56,810.43
24	40,186.91	48,224.08	58,271.34
25	41,193.60	49,431.66	59,731.15
26	42,201.39	50,641.44	61,190.96
27	43,206.99	52,271.59	62,650.77
28	44,215.85	53,057.73	64,112.79
29	45,221.47	54,266.40	65,570.41
30	46,230.33	55,475.10	67,033.51
31	47,235.93	56,682.69	68,492.22
32	48,243.72	57,891.37	69,953.13
33	49,250.42	59,100.06	71,412.94
34	50,256.01	60,308.75	72,871.65
35	51,264.89	61,517.43	74,333.66
36	52,270.49	62,725.03	75,793.47
37	53,279.37	63,934.80	77,254.37
38	54,284.96	65,142.40	78,714.19
39	55,292.75	66,349.99	80,174.00
40	56,299.44	67,559.77	81,633.81
41	57,306.14	68,767.37	83,093.63
42	58,313.93	69,976.05	84,555.63
43	59,320.61	71,184.74	86,014.35
44	60,328.40	72,393.42	87,476.34
45	61,335.09	73,601.02	88,935.07
46	62,341.80	74,809.70	90,395.97
47	63,348.48	76,018.39	91,856.87
48	64,355.16	77,227.07	93,314.51
49	65,362.96	78,435.77	94,776.50
50	66,369.65	79,643.36	96,236.31

City of Henderson, Kentucky
Job Classifications & Grades

Code	Grade	Classification Title	FLSA
		A	
0301	7	Account Clerk	N
0304	11	Account Technician	N
0310	17	Account Technician Supervisor	N
0305	14	Account Technician, Senior	N
0318	33	Accounting Manager	E
0307	9	Administrative Clerk	N
0063	14	Administrative Secretary	N
9002	44	Assistant City Manager	E
0319	33	Assistant Finance Director	E
1110	27	Assistant Fire Chief	N
9000	21	Assistant to the City Manager	E
		B	
0062	14	Benefits Coordinator	N
3701	10	Bus Operator	N
4204	10	Bus Preventive Maintenance Technician	N
4210	15	Bus/Vehicle Mechanic	N
		C	
0020	25	City Clerk	E
2320	37	City Engineer	E
1210	30	Code Administrator	E
1204	16	Code Inspector	N
1208	24	Code Inspector, Senior	N
1300	10	Communications Officer	N
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
0303	9	Customer Service Representative	N
		D	
0201	8	Data Entry Operator	N
0205	10	Data Entry Operator, Senior	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

City of Henderson, Kentucky
Job Classifications & Grades

Code	Grade	Classification Title	FLSA
4120	43	Director, Public Works	E
		E	
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 Comm	E
		F	
1106	20	Fire Captain	N
1120	43	Fire Chief	E
1103	15.5	Fire Driver - Engineer	N
1104	18	Fire Lieutenant	N
1102	13.5	Firefighter	N
1100	13.5	Firefighter-In-Training (hrly)	N
1101	13.5	Firefighter-In-Training (shift)	N
		G	
4106	28	Garage Superintendent	E
3004	21	Gas Construction Supervisor	N
3002	17	Gas Distribution Crew Leader	N
3008	33	Gas Distribution Engineer	E
3006	30	Gas Distribution Superintendent	E
3000	10	Gas Distribution Technician	N
3101	11	Gas Measurement Technician	N
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
4332	23	GIS Specialist	E
9020	44	General Counsel	E
4006	9	Golf Course Maintenance Worker	N
4000	5	Grounds/Maintenance Worker	N
		H	
4043	14	Heavy Equipment Operator	N
4044	15	Heavy Equipment Operator, Senior	N
0508	12	Human Resources Assistant	N
0510	17	Human Resources Specialist	N

City of Henderson, Kentucky
Job Classifications & Grades

Code	Grade	Classification Title	FLSA
4316	27	HWU Accounting Manager	E
4317	27	HWU Automation Manager	E
4336	16	HWU Automation Specialist	N
4343	43	HWU Chief Financial Officer	E
4337	16	HWU Construction Inpector	N
4331	33	HWU Information Technology Manager	E
4308	33	HWU Lead Engineer	E
4310	37	HWU Operations Manager	E
4328	18	HWU Purchasing Coordinator	E
4300	1	HWU Seasonal Position	N
4311	21	HWU Utility System Supervisor	E
		I	
0231	33	Information Systems Manager	E
0302	10	Inventory Control Technician	N
		L	
4350	13	Laboratory Technician	N
4007	7	Landscape Technician	N
0064	13	Legal Secretary	N
		M	
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
		N	
0213	22	Network Administrator	N
		O	
0390	14	Occupational Tax Representative, Senior	N
0391	9	Occupational Tax Representative	N
0112	7	Office Assistant	N
		P	
1000	7	Parking Enforcement Officer	N
4101	21	Parks and Cemeteries Superintendent	E
0215	16	PC Support Specialist	N
1020	44	Police Chief	E
1006	17	Police Detective	N
1005	13.5	Police Identification Officer	N
1012	22	Police Lieutenant	E
1014	27	Police Major	E
1004	13.5	Police Officer	N

City of Henderson, Kentucky
Job Classifications & Grades

Code	Grade	Classification Title	FLSA
1008	18	Police Sergeant	N
4352	13	Pretreatment Coordinator	N
0221	24	Programmer/Analyst	N
		R	
7005	8	Recreation Center Worker	N
7006	15	Recreation Facilities Supervisor	E
7010	23	Recreation Program Manager	E
		S	
0515	20	Safety & Training Coordinator	N
4108	30	Sanitation Superintendent	E
4001	5	Sanitation Worker	N
4002	6	Sanitation Worker, Senior	N
4005	6	Scale Operator	N
1001	3	School Crossing Guard	N
0060	9	Secretary	N
0061	11	Secretary, Senior	N
9008	22	Staff Attorney	E
9010	31	Staff Attorney, Senior	E
4314	24	Stormwater Project Coordinator	E
4110	30	Street Superintendent	E
0212	17	System Administrator	N
		T	
4320	9	Treatment Plant Operator	N
4323	17	Treatment Plant Operator, Chief	N
4322	15	Treatment Plant Operator, Senior	N
3710	16	Transit Supervisor	N
		U	
3308	17	Utility Billing Supervisor	N
4313	10	Utility Locator	N
4302	17	Utility System Crew Leader	N
4312	9	Utility System Worker	N
3303	12	Utilities Servicer	N
		V	
4206	14	Vehicle Mechanic	N
4203	8	Vehicle Servicer	N
4202	6	Vehicle Servicer Helper	N
		W	
4354	13	Water Quality Specialist	N
4318	27	Water Treatment Manager	E

City of Henderson, Kentucky
Job Classifications & Grades

Code	Grade	Classification Title	FLSA
4300	1	HWU Seasonal Position	N
6000	3	Custodial Worker	N
1001	3	School Crossing Guard	N
4000	5	Grounds/Maintenance Worker	N
4001	5	Sanitation Worker	N
4003	6	Crew Worker	N
4002	6	Sanitation Worker, Senior	N
4005	6	Scale Operator	N
4202	6	Vehicle Servicer Helper	N
0301	7	Account Clerk	N
4007	7	Landscape Technician	N
3301	7	Meter Reader	N
0112	7	Office Assistant	N
1000	7	Parking Enforcement Officer	N
0201	8	Data Entry Operator	N
6102	8	Municipal Facilities Assistant	N
7005	8	Recreation Center Worker	N
4203	8	Vehicle Servicer	N
0307	9	Administrative Clerk	N
4004	9	Crew Worker, Senior	N
0303	9	Customer Service Representative	N
4040	9	Equipment Operator	N
3012	9	Gas System Worker	N
4006	9	Golf Course Maintenance Worker	N
4320	9	Treatment Plant Operator	N
0391	9	Occupational Tax Representative	N
0060	9	Secretary	N
4312	9	Utility System Worker	N
3701	10	Bus Operator	N
4204	10	Bus Preventive Maintenance Technician	N
1300	10	Communications Officer	N
0205	10	Data Entry Operator, Senior	N
3000	10	Gas Distribution Technician	N
0302	10	Inventory Control Technician	N
4313	10	Utility Locator	N
0304	11	Account Technician	N
4041	11	Equipment Operator, Senior	N
3101	11	Gas Measurement Technician	N
0061	11	Secretary, Senior	N

City of Henderson, Kentucky
Job Classifications & Grades

Code	Grade	Classification Title	FLSA
0508	12	Human Resources Assistant	N
3303	12	Utilities Servicer	N
3104	13	Engineering Technician	N
3102	13	Gas Measurement Technician, Senior	N
4350	13	Laboratory Technician	N
0064	13	Legal Secretary	N
6104	13	Municipal Facilities Worker	N
4352	13	Pretreatment Coordinator	N
4354	13	Water Quality Specialist	N
1102	13.5	Firefighter	N
1100	13.5	Firefighter-In-Training (hrly)	N
1101	13.5	Firefighter-In-Training (shift)	N
1005	13.5	Police Identification Officer	N
1004	13.5	Police Officer	N
0305	14	Account Technician, Senior	N
0063	14	Administrative Secretary	N
0062	14	Benefits Coordinator	N
3108	14	Gas Servicer	N
4043	14	Heavy Equipment Operator	N
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
6106	15	Municipal Facilities Worker, Senior	N
7006	15	Recreation Facilities Supervisor	E
4322	15	Treatment Plant Operator, Senior	N
1103	15.5	Fire Driver - Engineer	N
1204	16	Code Inspector	N
8100	16	Community Development Specialist	N
4336	16	HWU Automation Specialist	N
4337	16	HWU Construction Inpector	N
3100	16	Maintenance Welder	N
0215	16	PC Support Specialist	N
3710	16	Transit Supervisor	N
0310	17	Account Technician Supervisor	N
0010	17	Executive Assistant	N
3002	17	Gas Distribution Crew Leader	N
0510	17	Human Resources Specialist	N

City of Henderson, Kentucky
Job Classifications & Grades

Code	Grade	Classification Title	FLSA
1006	17	Police Detective	N
0212	17	System Administrator	N
4323	17	Treatment Plant Operator, Chief	N
3308	17	Utility Billing Supervisor	N
4302	17	Utility System Crew Leader	N
1310	18	Communications Supervisor	E
1104	18	Fire Lieutenant	N
4328	18	HWU Purchasing Coordinator	E
1008	18	Police Sergeant	N
2301	19	Engineering Aide	N
1106	20	Fire Captain	N
0515	20	Safety & Training Coordinator	N
9000	21	Assistant to the City Manager	E
8020	21	Executive Director, Human Relations Commissic	E
3004	21	Gas Construction Supervisor	N
3110	21	Gas Technical Supervisor	N
4311	21	HWU Utility System Supervisor	E
4101	21	Parks and Cemeteries Superintendent	E
0213	22	Network Administrator	N
1012	22	Police Lieutenant	E
9008	22	Staff Attorney	E
4332	23	GIS Specialist	E
7010	23	Recreation Program Manager	E
1208	24	Code Inspector, Senior	N
2302	24	Engineering Assistant	E
0221	24	Programmer/Analyst	N
4314	24	Stormwater Project Coordinator	E
0020	25	City Clerk	E
1110	27	Assistant Fire Chief	E
4316	27	HWU Accounting Manager	E
4317	27	HWU Automation Manager	E
1014	27	Police Major	E
4318	27	Water Treatment Manager	E
4106	28	Garage Superintendent	E
1210	30	Code Administrator	E
3006	30	Gas Distribution Superintendent	E
4108	30	Sanitation Superintendent	E
4110	30	Street Superintendent	E
2310	31	Engineer	E
6110	31	Municipal Facilities Superintendent	E

City of Henderson, Kentucky
Job Classifications & Grades

Code	Grade	Classification Title	FLSA
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
4331	33	HWU Information Technology Manager	E
4308	33	HWU Lead Engineer	E
0231	33	Information Systems Manager	E
1016	35	Deputy Police Chief	E
2320	37	City Engineer	E
3010	37	Gas Operations Manager	E
4310	37	HWU Operations Manager	E
0520	38	Director, Human Resources	E
7020	38	Director, Parks & Recreation	E
0320	43	Director, Finance	E
4120	43	Director, Public Works	E
1120	43	Fire Chief	E
4343	43	HWU Chief Financial Officer	E
9002	44	Assistant City Manager	E
9020	44	General Counsel	E
1020	44	Police Chief	E
3020	45	Director, Gas System	E

GENERAL FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	$ 14,918,595	$ 14,569,319	$ 15,034,640	$ 15,150,000	$ 14,973,000	$ (177,000)	-1.2%
Service Charges & Fees	422,298	522,642	478,900	492,400	479,400	(13,000)	-2.6%
Fines	25,457	25,952	23,000	32,000	23,000	(9,000)	-28.1%
Licenses & Permits	101,080	86,230	68,500	86,000	68,500	(17,500)	-20.3%
Rents & Concessions	76,385	110,648	111,400	104,000	111,400	7,400	7.1%
Sales of Surplus Property	47,392	2,318	12,000	30,000	16,000	(14,000)	-46.7%
Other	3,444,068	2,972,521	2,909,220	3,003,900	3,361,000	357,100	11.9%
In Lieu of Tax Payments	2,827,659	2,953,876	3,127,700	2,926,700	3,127,700	201,000	6.9%
Unreserved Fund Balance	-	-	-	375,000	300,000	(75,000)	-20.0%
Total Revenue	$ 21,862,933	$ 21,243,506	$ 21,765,360	$ 22,200,000	$ 22,460,000	$ 260,000	1.2%
Expenditures:							
Personnel Services	$ 13,857,462	$ 14,612,701	$ 14,881,180	$ 16,030,400	$ 16,179,520	$ 149,120	0.9%
Supplies	632,441	666,737	706,490	707,860	726,990	19,130	2.7%
Maintenance	768,520	573,817	665,965	500,940	535,280	34,340	6.9%
Services	1,659,578	1,716,088	1,859,980	1,931,840	1,946,200	14,360	0.7%
Sundry	423,406	384,210	401,820	375,000	400,000	25,000	6.7%
Debt	710,554	529,955	413,330	413,590	268,850	(144,740)	-35.0%
Capital	654,935	719,346	376,160	376,170	512,200	136,030	36.2%
Transfers	1,797,174	1,438,116	1,457,150	1,864,200	1,890,960	26,760	1.4%
Total Expenditures	$ 20,504,070	$ 20,640,970	$ 20,762,075	$ 22,200,000	$ 22,460,000	$ 260,000	1.2%
Excess (Deficiency) of Revenues Over Expenditures	$ 1,358,863	$ 602,536	$ 1,003,285	$ -	$ -		
Fund Balance 7/1	$ 2,648,312	$ 4,007,175	$ 4,609,711	$ 4,609,711	$ 5,612,996		
Fund Balance 6/30	$ 4,007,175	$ 4,609,711	$ 5,612,996	$ 4,609,711	$ 5,612,996		

GAS FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Gas Sales	$ 24,467,241	$ 29,737,876	$ 24,667,000	$ 39,929,000	$ 23,370,000	$ (16,559,000)	-41.5%
Penalties	119,291	112,074	100,000	90,000	90,000	-	0.0%
Taxable Sales	1,178	2,170	1,700	1,000	1,500	500	50.0%
Service / Main Lines	81,126	5,497	4,400	15,000	4,000	(11,000)	-73.3%
Service Charges	18,175	18,013	17,000	17,000	17,000	-	0.0%
Interest	337,336	368,732	180,000	280,000	119,400	(160,600)	-57.4%
Other	9,413	44,370	81,620	5,000	1,015,000	1,010,000	20200.0%
Sale of Surplus Property	3,343	139	250	-	100	100	N/A
Balancing Fees	33,968	3,072	-	-	-	-	N/A
PEAK Rebate	129,462	145,971	1,026,820	160,000	140,000	(20,000)	-12.5%
Transportation/Adm. Fee	6,000	3,000	-	-	-	-	N/A
Total Revenue	$ 25,206,531	$ 30,440,912	$ 26,078,790	$ 40,497,000	$ 24,757,000	$ (15,740,000)	-38.9%
Expenditures:							
Personnel Services	$ 1,456,684	$ 1,556,742	$ 1,636,230	$ 1,762,680	$ 1,748,250	$ (14,430)	-0.8%
Cost of Natural Gas	21,856,763	27,021,598	21,735,000	34,360,000	18,640,000	(15,720,000)	-45.8%
Supplies	84,593	80,900	91,160	104,330	101,830	(2,500)	-2.4%
Maintenance	215,652	237,573	324,410	380,110	564,090	183,980	48.4%
Services	135,833	229,673	230,730	276,110	217,500	(58,610)	-21.2%
Sundry	2,247,027	2,430,395	2,471,500	2,519,000	2,500,000	(19,000)	-0.8%
Capital	19,562	18,287	213,200	1,094,770	985,330	(109,440)	-10.0%
Total Expenditures	$ 26,016,114	$ 31,575,168	$ 26,702,230	$ 40,497,000	$ 24,757,000	$ (15,740,000)	-38.9%
Excess (Deficiency) of Revenues Over Expenditures	$ (809,582)	$ (1,134,256)	$ (623,440)	$ -	$ -		
Fund Balance 7/1	$ 9,573,888	$ 8,764,306	$ 7,630,050	$ 7,630,050	$ 7,006,610		
Fund Balance 6/30	$ 8,764,306	$ 7,630,050	$ 7,006,610	$ 7,630,050	$ 7,006,610		

PUBLIC WAY IMPROVEMENT FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	$ 8,050	$ 6,299	$ 1,920	$ 5,070	$ 1,000	$ (4,070)	-80.3%
State	31,704	124,746	68,930	68,930	-	(68,930)	-100.0%
Municipal Aid	622,427	489,682	517,000	509,000	517,000	8,000	1.6%
Local Gov't Economic Assist.	104,617	117,531	142,000	108,000	142,000	34,000	31.5%
Henderson Water Utility	59,912	71,780	77,340	50,000	50,000	-	0.0%
Miscellaneous	22,358	20,695	11,000	11,000	22,000	11,000	100.0%
Loan Proceeds	-	-	-	150,000	-	(150,000)	-100.0%
Transfer from General	650,000	345,000	455,500	441,000	603,000	162,000	36.7%
Total Revenue	$ 1,499,069	$ 1,175,733	$ 1,273,690	$ 1,343,000	$ 1,335,000	$ (8,000)	-0.6%
Expenditures:							
Personnel Services	$ 552,387	$ 607,545	$ 648,640	$ 680,600	$ 664,280	$ (16,320)	-2.4%
Supplies	55,661	57,488	70,890	55,200	75,550	20,350	36.9%
Maintenance	685,925	531,459	526,000	578,650	564,850	(13,800)	-2.4%
Services	14,174	14,889	10,910	10,550	12,320	1,770	16.8%
Sundry	29,473	17,568	17,250	18,000	18,000	-	0.0%
Total Expenditures	$ 1,337,620	$ 1,228,949	$ 1,273,690	$ 1,343,000	$ 1,335,000	$ (8,000)	-0.6%
Excess (Deficiency) of Revenues Over Expenditures	$ 161,449	$ (53,216)	$ -	$ -	$ -		
Fund Balance 7/1	$ (76,852)	$ 84,597	$ 31,381	$ 31,381	$ 31,381		
Fund Balance 6/30	$ 84,597	$ 31,381	$ 31,381	$ 31,381	$ 31,381		

SANITATION FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Collection Fees	$ 1,569,042	$ 1,930,307	$ 2,008,000	$ 2,054,000	$ 1,971,000	$ (83,000)	-4.0%
Transfer Station Fees	-	-	140,000	110,000	140,000		
Recycling Fees	-	121,800	121,800	110,000	122,000	12,000	10.9%
Interest	131,743	122,101	56,500	119,390	78,780	(40,610)	-34.0%
Sale of Scrap and Equipment	11,718	16,062	19,860	10,000	15,000	5,000	50.0%
Revenue from County	-	33,942	85,000	55,780	87,120	31,340	56.2%
Transfer from General	-	-	67,150	171,000	318,000	147,000	86.0%
Local and City Funds	-	-	-	201,330	-		
Other	6,173	5,658	8,600	5,500	7,100	1,600	29.1%
Total Revenue	$ 1,718,676	$ 2,229,870	$ 2,506,910	$ 2,837,000	$ 2,739,000	$ (98,000)	-3.5%
Expenditures:							
Personnel Services	$ 854,710	$ 904,357	$ 1,001,020	$ 1,021,840	$ 1,004,520	$ (17,320)	-1.7%
Supplies	79,650	96,878	90,070	100,800	103,400	2,600	2.6%
Maintenance	159,574	178,950	126,880	152,200	160,530	8,330	5.5%
Services	945,319	986,938	1,125,010	1,323,160	1,110,440	(212,720)	-16.1%
Sundry	350,405	195,873	236,870	219,000	240,110	21,110	9.6%
Capital	-	-	6,160	-	120,000	120,000	N/A
Total Expenditures	$ 2,389,659	$ 2,362,997	$ 2,586,010	$ 2,817,000	$ 2,739,000	$ (78,000)	-2.8%
Excess (Deficiency) of Revenues Over Expenditures	$ (670,983)	$ (133,127)	$ (79,100)	$ 20,000	$ -		
Fund Balance 7/1	$ 38,385	$ (632,598)	$ (765,724)	$ (765,724)	$ (844,824)		
Fund Balance 6/30	$ (632,598)	$ (765,724)	$ (844,824)	$ (745,724)	$ (844,824)		

MASS TRANSIT FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Bus Fares	$ 33,920	$ 33,405	$ 35,000	$ 33,000	$ 33,000	$ -	0.0%
FTA Grant	585,254	655,067	647,210	706,000	716,120	10,120	1.4%
State Grant	16,760	74,592	4,700	29,230	29,160	(70)	-0.2%
Local Share (General Fund)	351,000	375,000	491,000	491,000	497,000	6,000	1.2%
Interest	4,941	3,911	800	2,420	1,220	-	0.0%
Miscellaneous	7,651	17,099	4,900	2,350	4,500		
Total Revenue	$ 999,525	$ 1,159,074	$ 1,183,610	$ 1,264,000	$ 1,281,000	$ 16,050	1.3%
Expenditures:							
Personnel Services	$ 636,909	$ 757,798	$ 788,650	$ 884,080	$ 899,050	$ 14,970	1.7%
Supplies	69,783	100,032	99,750	115,460	115,460	-	0.0%
Maintenance	68,654	59,093	76,000	68,200	76,900	8,700	12.8%
Services	31,607	124,267	121,490	144,610	150,590	5,980	4.1%
Sundry	60,196	29,350	28,500	28,150	28,500	350	1.2%
Capital	120,114	54,276	23,500	23,500	10,500	(13,000)	-55.3%
Total Expenditures	$ 987,262	$ 1,124,817	$ 1,137,890	$ 1,264,000	$ 1,281,000	$ 17,000	1.3%
Excess (Deficiency) of Revenues Over Expenditures	$ 12,263	$ 34,257	$ 45,720	$ -	$ -		
Fund Balance 7/1	$ 105,354	$ 117,617	$ 151,874	$ 151,874	$ 197,594		
Fund Balance 6/30	$ 117,617	$ 151,874	$ 197,594	$ 151,874	$ 197,594		

EMERGENCY COMMUNICATIONS FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
911 Telephone Revenue	$ 197,317	$ 321,027	$ 381,180	$ 360,000	$ 420,000	$ 60,000	16.7%
911 Wireless Revenue	171,222	164,025	168,250	165,000	170,000	5,000	3.0%
Transfer from General	208,000	185,000	214,000	305,000	331,500	26,500	8.7%
Revenue from County	95,080	71,669	71,000	102,000	110,500	8,500	8.3%
Interest	3,945	2,462	270	2,000	-	(2,000)	-100.0%
Total Revenue	$ 675,563	$ 744,183	$ 834,700	$ 934,000	$ 1,032,000	$ 98,000	10.5%
Expenditures:							
Personnel Services	$ 523,943	$ 566,963	$ 594,010	$ 713,840	$ 811,770	$ 97,930	13.7%
Supplies	6,174	6,373	7,870	7,030	7,030	-	0.0%
Maintenance	30,896	13,890	65,570	31,100	31,100	-	0.0%
Services	152,834	193,234	167,250	182,030	126,500	(55,530)	-30.5%
Capital	-	-	-	-	55,600	55,600	N/A
Total Expenditures	$ 713,847	$ 780,460	$ 834,700	$ 934,000	$ 1,032,000	$ 98,000	10.5%
Excess (Deficiency) of Revenues Over Expenditures	$ (38,284)	$ (36,277)	$ -	$ -	$ -		
Fund Balance 7/1	$ 92,770	$ 54,486	$ 18,209	$ 18,209	$ 18,209		
Fund Balance 6/30	$ 54,486	$ 18,209	$ 18,209	$ 18,209	$ 18,209		

CIVIL SERVICE PENSION FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	$ 15,500	$ 12,881	$ 6,830	$ 14,900	$ 8,100	$ (6,800)	-45.6%
Employee Contributions	3,011	2,100	2,320	2,100	2,390	290	13.8%
Employer Match	3,011	2,100	2,320	2,100	2,390	290	13.8%
Taxes	133,197	236,536	268,000	250,000	235,000	(15,000)	-6.0%
Total Revenues	$ 154,720	$ 253,617	$ 279,470	$ 269,100	$ 247,880	$ (21,220)	-7.9%
Expenditures:							
Pension Benefits	$ 248,452	$ 236,373	$ 222,680	$ 259,900	$ 228,360	$ (31,540)	-12.1%
Health Benefits	-	-	-	-	36,000	36,000	N/A
Other	2,697	2,397	2,580	3,000	12,900	9,900	330.0%
Total Expenditures	$ 251,149	$ 238,770	$ 225,260	$ 262,900	$ 277,260	$ 14,360	5.5%
Excess (Deficiency) of Revenues Over Expenditures	$ (96,429)	$ 14,847	$ 54,210	$ 6,200	$ (29,380)		
Fund Balance 7/1	$ 316,617	$ 220,188	$ 235,035	$ 235,035	$ 289,245		
Fund Balance 6/30	$ 220,188	$ 235,035	$ 289,245	$ 241,235	$ 259,865		

POLICE & FIRE PENSION FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	$ 23,652	$ 24,295	$ 13,800	$ 22,100	$ 11,750	$ (10,350)	-46.8%
Taxes	392,499	424,749	296,000	260,000	245,000	(15,000)	-5.8%
Total Revenues	$ 416,152	$ 449,044	$ 309,800	$ 282,100	$ 256,750	$ (25,350)	-9.0%
Expenditures:							
Pension Benefits	$ 359,297	$ 371,325	$ 376,050	$ 395,000	$ 394,850	$ (150)	0.0%
Other	2,787	3,147	2,880	3,100	13,300	10,200	329.0%
Health Insurance Benefits	16,834	18,273	46,400	15,000	71,000	56,000	373.3%
Total Expenditures	$ 378,918	$ 392,745	$ 425,330	$ 413,100	$ 479,150	$ 66,050	16.0%
Excess (Deficiency) of Revenues Over Expenditures	$ 37,234	$ 56,299	$ (115,530)	$ (131,000)	$ (222,400)		
Fund Balance 7/1	$ 402,328	$ 439,562	$ 495,861	$ 495,861	$ 380,331		
Fund Balance 6/30	$ 439,562	$ 495,861	$ 380,331	$ 364,861	$ 157,931		

HEALTH INSURANCE FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	$ 22,294	$ 12,175	$ 3,900	$ 18,000	$ 1,510	$ (16,490)	-91.6%
Premiums - Planning/GIS	54,300	23,280	12,480	12,480	12,300	(180)	-1.4%
Premiums - Water	837,125	895,310	957,840	973,280	948,480	(24,800)	-2.5%
Premiums - Power & Light	593,680	575,210	544,960	698,770	499,200	(199,570)	-28.6%
Premiums - Landfill	-	43,650	46,800	46,800	46,130	(670)	-1.4%
Premiums - 911	115,297	119,698	132,500	164,740	187,580	22,840	13.9%
Premiums - DSC	183,715	155,200	174,720	174,720	172,200	(2,520)	-1.4%
Premiums - DSW	8,145	8,730	1,560	9,360	-	(9,360)	-100.0%
Premiums - General Fund	2,314,628	2,473,112	2,628,550	2,814,880	2,810,570	(4,310)	-0.2%
Premiums - Gas Fund	279,645	299,730	322,400	336,960	332,100	(4,860)	-1.4%
Premiums - HART	103,170	126,100	143,520	174,720	172,200	(2,520)	-1.4%
Premiums - PWI	111,315	133,860	131,040	146,640	144,530	(2,110)	-1.4%
Premiums - Cemetery Fund	43,440	46,560	49,920	49,920	49,200	(720)	-1.4%
Total Revenue	$ 4,666,754	$ 4,912,615	$ 5,150,190	$ 5,621,270	$ 5,376,000	$ (245,270)	-4.4%
Expenditures:							
Administration Expense	$ 347,321	$ 421,294	$ 436,000	$ 430,000	$ 467,000	$ 37,000	8.6%
Insurance Benefits	4,470,924	5,003,175	4,444,000	5,205,000	4,568,000	(637,000)	-12.2%
Total Expenditures	$ 4,818,245	$ 5,424,470	$ 4,880,000	$ 5,635,000	$ 5,035,000	$ (600,000)	-10.6%
Excess (Deficiency) of Revenues Over Expenditures	$ (151,491)	$ (511,854)	$ 270,190	$ (13,730)	$ 341,000		
Fund Balance 7/1	$ (145,210)	$ (296,701)	$ (808,555)	$ (808,555)	$ (538,365)		
Fund Balance 6/30	$ (296,701)	$ (808,555)	$ (538,365)	$ (822,285)	$ (197,365)		

HEALTH REIMBURSEMENT ARRANGEMENT
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Other Income	$ 9,053	$ 6,191	$ 3,300	$ 6,000	$ 3,000	$ (3,000)	-50.0%
Transfers	-	385,905	175,000	175,000	-	(175,000)	-100.0%
Total Revenue	9,053	392,096	178,300	181,000	3,000	(178,000)	-98.3%
Expenditures:							
Sundry Charges Total	$ 74,719	$ 98,710	$ 105,210	$ 100,000	$ 125,000	$ 25,000	25.0%
Total Expenditures	$ 74,719	$ 98,710	$ 105,210	$ 100,000	$ 125,000	$ 25,000	25.0%
Excess (Deficiency) of Revenues Over Expenditures	$ (65,666)	$ 293,386	$ 73,090	$ 81,000	$ (122,000)		
Fund Balance 7/1	$ 192,280	$ 126,614	$ 420,000	$ 420,000	$ 493,090		
Fund Balance 6/30	$ 126,614	$ 420,000	$ 493,090	$ 501,000	$ 371,090		

COMMUNITY DEVELOPMENT BLOCK GRANT FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Comm. Develop. Block Grant	$ 369,016	$ 247,420	$ 373,000	$ 342,300	$ 411,000	$ 68,700	20.1%
Transfer from CDBG Loan	44,734	-	-	-	-	-	N/A
Total Revenue	$ 413,750	$ 247,420	$ 373,000	$ 342,300	$ 411,000	$ 68,700	20.1%
Expenditures:							
Acquisition	$ 4,792	$ -	$ 2,500	$ 3,000	$ 3,000	$ -	0.0%
Rehabilitation	196,742	58,873	145,799	138,000	206,700	68,700	49.8%
Administration	84,812	86,121	52,069	50,250	50,250	-	0.0%
Public Facilities	76,170	142,160	133,580	113,360	113,360	-	0.0%
Public Services	6,500	5,000	39,052	37,690	37,690	-	0.0%
Total Expenditures	$ 369,016	$ 292,154	$ 373,000	$ 342,300	$ 411,000	$ 68,700	20.1%
Excess (Deficiency) of Revenues Over Expenditures	$ 44,734	$ (44,734)	$ -	$ -	$ -		
Fund Balance 7/1	$ -	$ 44,734	$ -	$ -	$ -		
Fund Balance 6/30	$ 44,734	$ -	$ -	$ -	$ -		

HOME GRANT FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
HOME Program	$ 420,000	$ 108,012	$ 240,000	$ 264,000	$ 264,000	$ -	0.0%
Transfer from General	31,386	-	-	-	-		
Total Revenue	$ 451,386	$ 108,012	$ 240,000	$ 264,000	$ 264,000	$ -	0.0%
Expenditures:							
Transfer to General	$ -	$ 48,000	$ -	$ -	$ -	$ -	N/A
Construction	410,961	60,012	247,000	240,000	240,000	-	0.0%
Administration	-	-	24,000	24,000	24,000	-	0.0%
Exterior Rehabilitation	1,977	-	-	-	-	-	N/A
Total Expenditures	$ 412,938	$ 108,012	$ 271,000	$ 264,000	$ 264,000	$ -	0.0%
Excess (Deficiency) of Revenues Over Expenditures	$ 38,448	$ -	$ (31,000)	$ -	$ -		
Fund Balance 7/1	$ (38,448)	$ -	$ -	$ -	$ (31,000)		
Fund Balance 6/30	$ -	$ -	$ (31,000)	$ -	$ (31,000)		

JUSTICE ASSISTANCE GRANT FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Federal Grant	$ 38,088	$ 60,159	$ 15,400	$ 50,000	$ 42,150	$ (7,850)	-15.7%
Interest	4,775	4,038	640	3,100	750	(2,350)	-75.8%
Transfer from General	-	-	-	-	14,100	14,100	N/A
Total Revenue	$ 42,863	$ 64,197	$ 16,040	$ 53,100	$ 57,000	$ 3,900	7.3%
Expenditures:							
Grant Expenses	$ 7,120	$ 42,972	$ 97,400	$ 157,000	$ 78,470	$ (78,530)	-50.0%
Transfers to General Fund	-	4,034	1,000	-	-	-	N/A
Total Expenditures	$ 7,120	$ 47,006	$ 98,400	$ 157,000	$ 78,470	$ (78,530)	-50.0%
Excess (Deficiency) of Revenues Over Expenditures	$ 35,743	$ 17,191	$ (82,360)	$ (103,900)	$ (21,470)		
Fund Balance 7/1	$ 51,545	$ 87,289	$ 104,480	$ 104,480	$ 22,120		
Fund Balance 6/30	$ 87,289	$ 104,480	$ 22,120	$ 580	$ 650		

POLICE INVESTIGATION FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sale of Equipment	$ 5,949	$ 2,571	$ 160	$ -	$ -	$ -	N/A
Interest	1,664	1,292	480	1,000	500	(500)	-50.0%
Investigation Income	5,451	10,036	29,480	10,000	10,500	500	5.0%
Total Revenue	$ 13,064	$ 13,899	$ 30,120	$ 11,000	$ 11,000	$ -	0.0%
Expenditures:							
Special Services	$ 16,796	$ 24,696	$ 13,300	$ 33,110	$ 36,580	$ 3,470	10.5%
Total Expenditures	$ 16,796	$ 24,696	$ 13,300	$ 33,110	$ 36,580	$ 3,470	10.5%
Excess (Deficiency) of Revenues Over Expenditures	$ (3,732)	$ (10,798)	$ 16,820	$ (22,110)	$ (25,580)		
Fund Balance 7/1	$ 34,134	$ 30,402	$ 19,604	$ 19,604	$ 36,424		
Fund Balance 6/30	$ 30,402	$ 19,604	$ 36,424	$ (2,506)	$ 10,844		

CEMETERY FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sales	$ 180,387	$ 182,201	$ 162,380	$ 184,000	$ 173,000	$ (11,000)	-6.0%
Taxable Sales	1,464	602	1,200	400	800	400	100.0%
Interest	2,194	1,487	170	1,380	200	(1,180)	-85.5%
Transfer from General	135,000	145,000	209,500	200,000	50,000	(150,000)	-75.0%
Transfer from Cemeteries	18,033	23,151	14,000	16,000	-	(16,000)	-100.0%
Miscellaneous	1,144	940	-	1,220	1,000	(220)	-18.0%
Restricted Fund Balance	-	-	-	-	211,000	211,000	N/A
Total Revenues	$ 338,222	$ 353,381	$ 387,250	$ 403,000	$ 436,000	$ 33,000	8.2%
Expenditures:							
Personnel Services	$ 197,151	$ 209,420	$ 217,610	$ 224,640	$ 226,330	$ 1,690	0.8%
Supplies	10,715	15,441	15,010	15,240	15,590	350	2.3%
Maintenance	13,925	14,237	16,020	17,200	21,570	4,370	25.4%
Services	97,379	95,832	114,510	120,420	116,510	(3,910)	-3.2%
Sundry	12,141	5,846	4,600	6,000	6,000	-	0.0%
Capital	14,691	29,150	19,500	19,500	50,000	8,000	41.0%
Total Expenditures	$ 346,002	$ 369,926	$ 387,250	$ 403,000	$ 436,000	$ 33,000	8.2%
Excess (Deficiency) of Revenues Over Expenditures	$ (7,780)	$ (16,545)	$ -	$ -	$ -		
Fund Balance 7/1	$ 37,221	$ 29,441	$ 12,896	$ 12,896	$ 12,896		
Fund Balance 6/30	$ 29,441	$ 12,896	$ 12,896	$ 12,896	$ 12,896		

BOND FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	$ 965	$ 10,118	$ 8,000	$ 10,000	$ 4,000	$ (6,000)	-60.0%
Bond Proceeds	1,997,388	-	-	-	-	-	N/A
Tax Revenue	-	478,247	340,000	340,000	424,000	84,000	24.7%
Transfer from General	104,000	-	-	-	-	-	N/A
Total Revenue	$ 2,102,353	$ 488,364	$ 348,000	$ 350,000	$ 428,000	$ 78,000	22.3%
Expenditures:							
Interest	$ 46,031	$ 178,366	$ 213,760	$ 190,000	$ 229,200	$ 39,200	20.6%
Issuance Costs	46,357	-	-	-	-	-	N/A
Bonds	1,905,000	225,000	230,000	230,000	240,000	10,000	4.3%
Total Expenditures	$ 1,997,388	$ 403,366	$ 443,760	$ 420,000	$ 469,200	$ 49,200	11.7%
Excess (Deficiency) of Revenues Over Expenditures	$ 104,965	$ 84,998	$ (95,760)	$ (70,000)	$ (41,200)		
Fund Balance 7/1	$ -	$ 104,965	$ 189,963	$ 189,963	$ 94,203		
Fund Balance 6/30	$ 104,965	$ 189,963	$ 94,203	$ 119,963	$ 53,003		

CONSTRUCTION FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	$ 6,684	$ 3,730	$ 200	$ 50,000	$ 1,000	$ (49,000)	-98.0%
Federal Grant	-	179,498	-	8,000,000	8,000,000	-	0.0%
Bond or Loan Proceeds	3,232,612	-	1,583,740	9,292,500	-	(9,292,500)	-100.0%
Transfers from General	-	91,816	-	225,000	-	(225,000)	-100.0%
Total Revenue	$ 3,239,296	$ 275,044	$ 1,583,940	$ 17,567,500	$ 8,001,000	$ (9,566,500)	-54.5%
Expenditures:							
Loan Issuance Costs	$ 80,612	$ -	$ 35,560	$ 292,500	$ -	$ (292,500)	-100.0%
Street	189,973	128,217	-	-	-	-	
Public Works Building	-	50,516	350,000	8,225,000	-	-	
Land Acquisition	-	819,779	458,400	-	-	-	
Fire Station	2,153,145	145,173	-	-	-	-	N/A
Riverfront Improvements	458,340	180,078	-	8,000,000	8,000,000	-	
Transfer to General Fund	95,434	-	5,330	-	-	-	N/A
Total Expenditures	$ 2,977,504	$ 1,323,764	$ 849,290	$ 16,517,500	$ 8,000,000	$ (8,517,500)	-51.6%
Excess (Deficiency) of Revenues Over Expenditures	$ 261,792	$ (1,048,720)	$ 734,650	$ 1,050,000	$ 1,000		
Fund Balance 7/1	$ -	$ 261,792	$ (786,928)	$ (786,928)	$ (52,278)		
Fund Balance 6/30	$ 261,792	$ (786,928)	$ (52,278)	$ 263,072	$ (51,278)		

CANOE CREEK FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	$ 5,364	$ 12,752	$ 2,960	$ 5,000	$ 2,000	$ (3,000)	-60.0%
Henderson County Contributions	-	-	16,160	-	-	-	N/A
Henderson Water Contributions	-	-	16,160	-	-	-	N/A
Transfer from General	202,500	100,000	-	-	-	-	N/A
Total Revenue	$ 207,864	$ 112,752	$ 35,280	$ 5,000	$ 2,000	$ (3,000)	-60.0%
Expenditures:							
Canoe Creek Maintenance	$ -	$ -	$ 75,250	$ 326,870	$ 125,000	$ (201,870)	-61.8%
Professional Services	-	-	85,375	-	74,400	74,400	N/A
Total Expenditures	$ -	$ -	$ 160,625	$ 326,870	$ 199,400	$ (127,470)	-39.0%
Excess (Deficiency) of Revenues Over Expenditures	$ 207,864	$ 112,752	$ (125,345)	$ (321,870)	$ (197,400)		
Fund Balance 7/1	$ -	$ 207,864	$ 320,616	$ 320,616	$ 195,271		
Fund Balance 6/30	$ 207,864	$ 320,616	$ 195,271	$ (1,254)	$ (2,129)		

FLOOD MITIGATION FUND
REVENUE AND EXPENSE SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 PROJECTION	2009 BUDGET	2010 BUDGET	2009 vs 2010 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	$ -	$ 249	$ 110	$ 1,000	$ -	$ (1,000)	-100.0%
State Grant	-	240,545	1,250,000	1,000,000	1,350,000	350,000	35.0%
Henderson County Contributions	-	-	100,000	-	100,000	100,000	N/A
Transfers from General	-	-	100,000	-	100,000	100,000	N/A
Total Revenue	$ -	$ 240,794	$ 1,450,110	$ 1,001,000	$ 1,550,000	$ 549,000	54.8%
Expenditures:							
Canoe Creek Maintenance	$ -	$ 250,951	$ 1,030,560	$ 1,001,000	$ 1,390,000	$ 389,000	38.9%
Professional Services	-	87,938	81,050	-	160,000	160,000	N/A
Total Expenditures	$ -	$ 338,889	$ 1,111,610	$ 1,001,000	$ 1,550,000	$ 549,000	54.8%
Excess (Deficiency) of Revenues Over Expenditures	$ -	$ (98,095)	$ 338,500	$ -	$ -		
Fund Balance 7/1	$ -	$ -	$ (98,095)	$ (98,095)	$ 240,405		
Fund Balance 6/30	$ -	$ (98,095)	$ 240,405	$ (98,095)	$ 240,405		

CITY OF HENDERSON, KY

REVENUE FOR FISCAL YEAR 2009 - 2010

Fund 10 - General Fund

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
31 Taxes							
3100	Current Property Tax	$ 4,206,047	$ 4,110,687	$ 4,710,000	$ 4,490,700	$ 4,710,000	4.9%
3101	Vehicle Property Tax	505,145	464,377	445,000	487,000	450,000	-7.6%
3102	Property Tax Discount	(35,066)	(32,608)	(38,960)	(38,700)	(40,000)	N/A
3104	Omitted Tangible Tax	34,297	161,409	42,000	40,000	42,000	5.0%
3105	Delinquent Property Tax	42,590	68,169	42,000	55,000	43,000	-21.8%
3110	Penalty & Interest	33,343	44,856	27,000	35,000	27,000	-22.9%
3115	Franchise Tax	511,027	628,634	630,000	550,000	600,000	9.1%
3121	Bank Deposits	113,815	117,371	116,600	115,000	116,000	0.9%
3125	Insurance Tax	4,365,717	4,091,311	4,256,000	4,300,000	4,250,000	-1.2%
3130	Net Profits Tax	969,491	722,255	725,000	830,000	675,000	-18.7%
3135	Payroll Tax	4,172,189	4,192,856	4,080,000	4,286,000	4,100,000	-4.3%
3150	In Lieu of Tax - Housing	82,935	61,152	82,970	82,000	83,000	1.2%
3151	In Lieu of Tax - Electric	1,244,724	1,244,724	1,244,730	1,244,700	1,244,700	0.0%
3152	In Lieu of Tax - Gas	1,300,000	1,400,000	1,400,000	1,400,000	1,400,000	0.0%
3153	In Lieu of Tax - Water	200,000	200,000	400,000	200,000	400,000	100.0%
Tax Total		17,746,254	17,475,194	18,162,340	18,076,700	18,100,700	0.1%
32 Service Fees							
3221	Service Charges	279,465	301,980	300,000	300,000	300,000	0.0%
3225	Check Collection Fee	2,780	3,190	3,000	3,000	3,000	0.0%
3231	Warrant Service Fee	21,545	39,793	44,000	37,000	44,000	18.9%
3235	Appeal Board Fees	1,588	1,480	1,000	1,000	1,000	0.0%
3240	Swimming Pool Fees	24,158	23,127	23,500	24,000	24,000	0.0%
3245	Golf Course Fees	28,319	35,476	34,500	33,000	35,000	6.1%
3260	Alarm Monitoring Fee	5,850	5,400	5,400	5,400	5,400	0.0%
3265	False Alarm Services	10,000	5,450	7,000	7,000	7,000	0.0%
3274	Law Enforcement	47,525	104,791	58,000	80,000	58,000	-27.5%
3280	Service Chg.-nuisance	598	1,364	2,000	2,000	2,000	0.0%
3325	Criminal Littering Fines	470	592	500	-	-	N/A
Service Fees Total		422,298	522,642	478,900	492,400	479,400	-2.6%
33 Fines & Forfeitures							
3305	Parking Fines	20,165	21,585	18,000	26,000	18,000	-30.8%
3306	Park. Ticket Summons	2,142	1,792	2,000	2,000	2,000	0.0%
3320	Other Police Fines	3,150	2,575	3,000	4,000	3,000	-25.0%
Fines & Forfeitures Total		25,457	25,952	23,000	32,000	23,000	-28.1%
34 License & Permits							
3400	Business License	-	-	-	-	-	N/A
3405	Liquor & Beer License	21,117	21,033	21,000	21,500	21,000	-2.3%
3410	Building Permits	45,149	38,550	24,000	35,000	24,000	-31.4%
3420	Electrical Permits	25,578	18,477	15,000	20,000	15,000	-25.0%
3425	Boat Launch Permits	9,236	8,170	8,500	9,500	8,500	-10.5%
License & Permits Total		101,080	86,230	68,500	86,000	68,500	-20.3%

CITY OF HENDERSON, KY

REVENUE FOR FISCAL YEAR 2009 - 2010

Fund 10 - General Fund - (continued)

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
35 Rents							
3505	Rent-Municipal Center	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 2,400	0.0%
3509	Golf Cart Rental	16,784	19,356	20,000	18,000	20,000	11.1%
3510	Rent-Other	15,462	17,894	17,000	17,000	17,000	0.0%
3515	Concession-JKF Center	4,393	3,818	4,000	4,000	4,000	0.0%
3516	Concessions - Pool	8,910	8,005	8,000	9,000	8,000	-11.1%
3520	Rent-Municipal Lands	28,435	59,175	60,000	53,600	60,000	11.9%
Rents Total		76,385	110,648	111,400	104,000	111,400	7.1%
36 Sale of Property							
3615	Photostatic Copy Fees	4,835	4,846	4,800	5,000	5,000	0.0%
3620	Sale of Land	-	(17,000)	-	-	-	N/A
3622	Sale of Equipment	7,934	1,210	3,030	25,000	11,000	-56.0%
3628	Disc Golf Sales	-	-	3,000	-	-	N/A
Sale of Property Total		12,770	(10,944)	10,830	30,000	16,000	-46.7%
37 Other Revenue							
3700	Interest Income	172,482	147,796	45,000	160,000	47,560	-70.3%
3705	Recreational Activities	1,163	922	1,000	-	-	N/A
3710	Govt Service Chg-Water	402,261	429,000	450,000	450,000	461,000	2.4%
3715	Govt Service Chg-Elec	448,428	475,000	498,000	498,000	511,000	2.6%
3719	Govt Service Chg-HART	-	82,000	91,000	91,000	96,000	5.5%
3720	Govt Service Chg-Gas	636,560	687,000	722,000	722,000	742,000	2.8%
3721	Govt Service Chg-DSC	193,700	217,000	185,000	185,000	187,000	1.1%
3725	Govt Service Chg-Coun.	38,742	41,865	40,000	45,000	39,800	-11.6%
3730	Insurance Recovery	13,690	19,341	15,000	15,000	15,000	0.0%
3753	Federal Grant	147,251	-	87,000	-	229,000	N/A
3754	State Grant	24,126	24,252	24,000	38,500	24,000	-37.7%
3761	KLEFPF	212,703	223,938	207,900	237,300	239,000	0.7%
3762	FIP	222,121	223,215	209,200	237,300	239,000	0.7%
3774	Donations	3,185	6,175	5,000	-	-	N/A
3777	Loan Proceeds	134,950	-	-	-	205,000	N/A
3795	Employee Reimburse+1	6,498	11,556	18,500	18,000	23,000	27.8%
3796	Employee Reimb + Fam	9,656	27,878	41,300	44,000	45,600	3.6%
3799	Unclassified	17,832	8,059	3,000	3,000	4,100	36.7%
3830	Reimbursable Services	144,232	257,680	175,000	174,800	180,000	3.0%
Other Revenue Total		2,829,580	2,882,677	2,817,900	2,918,900	3,288,060	12.6%
38 Transfers							
3852	Transfer from Gas	-	-	-	-	-	N/A
3856	Transfer from CDBG	84,428	85,810	85,000	85,000	72,940	-14.2%
3857	Trans. from CDBG Loan	434,626	-	-	-	-	N/A
3860	Transfer from Constr.	95,434	-	5,320	-	-	N/A
3861	Transfer from JAG	-	4,034	1,000	-	-	N/A
3863	Transfer from HOME	-	48,000	-	-	-	N/A
	Unrestr.. Fund Balance	-	-	-	375,000	300,000	-20.0%
Transfers Total		614,488	137,844	91,320	460,000	372,940	-18.9%
GENERAL FUND REVENUE TOTAL		$21,828,311	$21,230,244	$21,764,190	$22,200,000	$22,460,000	1.2%

CITY OF HENDERSON, KY

REVENUE FOR FISCAL YEAR 2009 - 2010

Fund 20 - Gas Fund

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
32 Service Fees							
3221	Service Charges	$ 18,175	$ 18,013	$ 17,000	$ 17,000	$ 17,000	0.0%
Service Fees Total		18,175	18,013	17,000	17,000	17,000	0.0%
36 Sale of Property							
3622	Sale of Equipment	3,343	139	250	-	100	N/A
3625	Taxable Sales	1,178	2,170	1,700	1,000	1,500	50.0%
Sale of Property Total		4,520	2,309	1,950	1,000	1,600	60.0%
37 Other Revenue							
3700	Interest Income	337,336	368,732	180,000	280,000	119,400	-57.4%
3730	Insurance Recovery	-	829	-	-	-	N/A
3732	Work. Comp. Indemnity	854	-	-	-	-	N/A
3754	State Contract	-	25,477	65,000	-	225,000	N/A
3830	Reimbursable Services	-	1,669	-	-	35,000	N/A
Other Revenue Total		338,190	396,707	245,000	280,000	379,400	35.5%
39 Gas Revenue							
3900	Gas Sales	24,467,241	29,737,876	24,667,000	39,929,000	23,370,000	-41.5%
3915	Balancing Fees	33,968	3,072	-	-	-	N/A
3920	Penalties	119,291	112,074	100,000	90,000	90,000	0.0%
3940	Gas Mains	65,734	1,479	400	10,000	2,000	-80.0%
3945	Service Lines	15,392	4,018	4,000	5,000	2,000	-60.0%
3960	PEAK Return	129,462	145,971	1,026,820	160,000	140,000	-12.5%
3980	Transportation Fee	6,000	3,000	-	-	-	N/A
3990	Miscellaneous	8,558	16,395	16,620	5,000	755,000	15000.0%
Gas Revenue Total		24,845,646	30,023,883	25,814,840	40,199,000	24,359,000	-39.4%
GAS FUND REVENUE TOTAL		$25,206,531	$30,440,912	$26,078,790	$40,497,000	$24,757,000	-38.9%

Fund 29 - Health Reimbursement Arrangement (HRA)

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
37 Other Revenue							
3700	Interest Income	$ 9,053	$ 6,191	$ 3,300	$ 6,000	$ 3,000	-50.0%
Other Revenue Total		9,053	6,191	3,300	6,000	3,000	-50.0%
38 Transfers							
3700	Transfer from Health Ins.	-	385,905	175,000	175,000	-	-100.0%
Transfers Total		-	385,905	175,000	175,000	-	-100.0%
HRA FUND REVENUE TOTAL		$ 9,053	$ 392,096	$ 178,300	$ 181,000	$ 3,000	-98.3%

CITY OF HENDERSON, KY

REVENUE FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Fund 32 - Civil Service Pension Fund							
37 Other Revenue							
3700	Interest Income	$ 15,667	$ 12,993	$ 7,000	$ 15,000	$ 8,220	-45.2%
3706	Contri. Electric Employ	945	-	-	-	-	N/A
3717	Contri. Sanit. Employee	2,067	2,100	2,320	2,100	2,390	13.8%
3722	Income Match Electric	945	-	-	-	-	N/A
3723	Income Match Sanit.	2,067	2,100	2,320	2,100	2,390	13.8%
3724	Tax Revenue	133,197	236,536	268,000	250,000	235,000	-6.0%
Other Revenue Total		154,887	253,729	279,640	269,200	248,000	-7.9%
CIVIL SERVICE REVENUE TOTAL		$ 154,887	$ 253,729	$ 279,640	$ 269,200	$ 248,000	-7.9%
Fund 33 - Police & Fire Pension Fund							
37 Other Revenue							
3700	Interest Income	$ 23,773	$ 24,541	$ 14,000	$ 22,200	$ 12,000	-45.9%
3716	General Fund Employee	-	-	-	-	-	N/A
3724	Tax Revenue	392,499	424,749	296,000	260,000	245,000	-5.8%
Other Revenue Total		416,272	449,290	310,000	282,200	257,000	-8.9%
POLICE & FIRE REVENUE TOTAL		$ 416,272	$ 449,290	$ 310,000	$ 282,200	$ 257,000	-8.9%
Fund 40 - Cemetery Fund							
36 Sale of Property							
3600	Cemetery Spaces	$ 52,061	$ 50,120	$ 42,170	$ 60,000	$ 50,000	-16.7%
3605	Grave Openings	93,650	84,925	91,290	100,000	92,000	-8.0%
3610	Other Cemetery Serv.	18,961	14,875	14,820	20,000	16,000	-20.0%
3623	Sale of Vehicles	1,119	-	-	-	-	N/A
3625	Taxable Sales	1,464	602	1,200	400	800	100.0%
3630	Mausoleum Sales	15,716	32,281	14,100	4,000	15,000	275.0%
Sale of Property Total		182,971	182,803	163,580	184,400	173,800	-5.7%
37 Other Revenue							
3700	Interest Income	2,194	1,487	170	1,380	200	-85.5%
3799	Unclassified	25	940	-	1,220	1,000	-18.0%
Other Revenue Total		2,219	2,427	170	2,600	1,200	-53.8%
38 Transfers							
3851	Transfer from General	135,000	145,000	209,500	200,000	50,000	-75.0%
3858	Fernwood and Fairmont	18,033	23,151	14,000	16,000	-	-100.0%
	Transfer from Reserves	-	-	-	-	211,000	N/A
Transfer Total		153,033	168,151	223,500	216,000	261,000	20.8%
CEMETERY REVENUE TOTAL		$ 338,222	$ 353,381	$ 387,250	$ 403,000	$ 436,000	8.2%

Fund 45 - Health Insurance Fund

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
37 Other Revenue							
3700	Interest Income	$ 22,294	$ 12,175	$ 3,900	$ 18,000	$ 1,510	-91.6%
3778	Premiums - 911	115,297	119,698	132,500	164,740	187,580	13.9%
3779	Premiums - Landfill	-	43,650	46,800	46,800	46,130	-1.4%
3780	Premiums - Plan./GIS	54,300	23,280	12,480	12,480	12,300	-1.4%
3781	Premiums - Water	837,125	895,310	957,840	973,280	948,480	-2.5%
3782	Premiums - Power	593,680	575,210	544,960	698,770	499,200	-28.6%
3783	Premiums - Trans. Stat.	8,145	8,730	1,560	9,360	-	-100.0%
3784	Premiums - San. Coll.	183,715	155,200	174,720	174,720	172,200	-1.4%
3785	Premiums - Cemetery	43,440	46,560	49,920	49,920	49,200	-1.4%
3786	Premiums - General	2,314,628	2,473,112	2,628,550	2,814,880	2,810,570	-0.2%
3787	Premiums - Gas	279,645	299,730	322,400	336,960	332,100	-1.4%
3788	Premiums - HART	103,170	126,100	143,520	174,720	172,200	-1.4%
3789	Premiums - PWI	111,315	133,860	131,040	146,640	144,530	-1.4%
Other Revenue Total		4,666,754	4,912,615	5,150,190	5,621,270	5,376,000	-4.4%
HEALTH INS. REVENUE TOTAL		$ 4,666,754	$ 4,912,615	$ 5,150,190	$ 5,621,270	$ 5,376,000	-4.4%

Fund 48- Bond Fund

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
37 Other Revenue							
3700	Interest Income	$ 965	$ 10,118	$ 8,000	$ 10,000	$ 4,000	-60.0%
3777	Bond Proceeds	1,997,388	-	-	-	-	N/A
3724	Property Tax Revenue	-	478,247	340,000	340,000	424,000	24.7%
Other Revenue Total		1,998,353	488,364	348,000	350,000	428,000	22.3%
38 Transfers							
3851	Transfer from General	104,000	-	-	-	-	N/A
Transfers Total		104,000	-	-	-	-	N/A
BOND FUND REVENUE TOTAL		$ 2,102,353	$ 488,364	$ 348,000	$ 350,000	$ 428,000	22.3%

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REVENUE FOR FISCAL YEAR 2009 - 2010

Fund 50 - Public Way Improvement (PWI) Fund

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
37 Other Revenue							
3700	Interest Income	$ 8,050	$ 6,299	$ 1,920	$ 5,070	$ 1,000	-80.3%
3732	Work. Comp. Indemnity	172	225	-	-	-	N/A
3751	LGEA-Coal	62,392	70,877	81,000	66,000	81,000	22.7%
3752	LGEA-Mineral	42,226	46,654	61,000	42,000	61,000	45.2%
3754	State Grant	31,704	124,746	68,930	68,930	-	-100.0%
3756	Municipal Aid	622,427	489,682	517,000	509,000	517,000	1.6%
3777	Loan Proceeds	-	-	-	150,000	-	-100.0%
3799	Unclassified	75	-	-	-	-	N/A
3830	Reimbursable Services	12,029	20,469	11,000	11,000	22,000	100.0%
Other Revenue Total		779,075	758,953	740,850	852,000	682,000	-20.0%
38 Transfers							
3835	Cuts-Water & Sewer	59,912	71,780	27,340	50,000	50,000	0.0%
3851	Transfer from General	650,000	345,000	455,500	441,000	603,000	36.7%
Transfers Total		709,912	416,780	482,840	491,000	653,000	33.0%
PWI REVENUE TOTAL		$ 1,488,987	$ 1,175,733	$ 1,223,690	$ 1,343,000	$ 1,335,000	-0.6%

Fund 51 - Construction Fund

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
37 Other Revenue							
3700	Interest Income	$ 6,684	$ 3,730	$ 200	$ 50,000	$ 1,000	-98.0%
3753	Federal Grant	-	179,498	-	8,000,000	8,000,000	0.0%
3777	Bond Proceeds	3,232,612	-	1,583,740	9,292,500	-	-100.0%
Other Revenue Total		3,239,296	183,228	1,583,940	17,342,500	8,001,000	-53.9%
38 Transfers							
3851	Transfer from General	-	91,816	-	225,000	-	-100.0%
Transfers Total		-	91,816	-	225,000	-	-100.0%
CONSTR. FUND REVENUE TOTAL		$ 3,239,296	$ 275,044	$ 1,583,940	$17,567,500	$ 8,001,000	-54.5%

Fund 52 - Canoe Creek Fund

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
37 Other Revenue							
3700	Interest Income	$ 5,364	$ 12,752	$ 2,960	$ 5,000	$ 2,000	-60.0%
3764	County Contribution	-	-	16,160	-	-	N/A
3797	Water Contribution	-	-	16,160	-	-	N/A
Other Revenue Total		5,364	12,752	35,280	5,000	2,000	-60.0%
38 Transfers							
3851	Transfer from General	202,500	100,000	-	-	-	N/A
Transfers Total		202,500	100,000	-	-	-	N/A
CANOE CREEK FUND REVENUE		$ 207,864	$ 112,752	$ 35,280	$ 5,000	$ 2,000	-60.0%

CITY OF HENDERSON, KY

REVENUE FOR FISCAL YEAR 2009 - 2010

Fund 53 - Flood Mitigation Fund

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
37 Other Revenue							
3700	Interest Income	$ -	$ 249	$ 110	$ 1,000	$ -	-100.0%
3754	State Grant	-	240,545	1,250,000	1,000,000	1,350,000	35.0%
3764	County Contribution	-	-	100,000	-	100,000	N/A
3798	City Contribution	-	-	100,000	-	100,000	N/A
Other Revenue TOTAL		-	240,794	1,450,110	1,001,000	1,550,000	54.8%
FLOOD MITIGATION REVENUE		$ -	$ 240,794	$ 1,450,110	$ 1,001,000	$ 1,550,000	54.8%

Fund 56 - HART FUND

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
32 Service Fees							
3200	Bus Fares	$ 33,920	$ 33,405	$ 35,000	$ 33,000	$ 33,000	0.0%
Service Fees Total		33,920	33,405	35,000	33,000	33,000	0.0%
36 Sale of Property							
3622	Sale of Vehicles	4,500	1,103	-	-	-	N/A
Sale of Property Total		4,500	1,103	-	-	-	N/A
37 Other Revenue							
3700	Interest Income	4,941	3,911	800	2,420	1,220	-49.6%
3753	Federal Grant	585,254	655,067	647,210	706,000	716,120	1.4%
3754	State Grant	16,760	74,592	4,700	29,230	29,160	-0.2%
3755	Transfer from General	351,000	375,000	491,000	491,000	497,000	1.2%
3765	KY Fuel Tax Refund	3,062	4,690	4,500	2,350	4,500	91.5%
3799	Unclassified	89	11,306	400	-	-	N/A
Other Revenue Total		961,106	1,124,565	1,148,610	1,231,000	1,248,000	1.4%
HART FUND REVENUE TOTAL		$ 995,025	$ 1,157,971	$ 1,183,610	$ 1,264,000	$ 1,281,000	1.3%

CITY OF HENDERSON, KY

REVENUE FOR FISCAL YEAR 2009 - 2010

Fund 57 - Sanitation Fund

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
32 Service Fees							
3210	Refuse Fee Residential	$ 1,387,972	$ 1,770,148	$ 1,770,000	$ 1,900,000	$ 1,771,000	-6.8%
3211	Recycling Fee	-	121,800	121,800	110,000	122,000	10.9%
3215	Refuse Fee Commercial	-	-	-	-	-	N/A
3216	CDD - Co. Copayments	3,408	3,760	-	4,000	-	-100.0%
3217	CDD - Commercial	163,947	156,398	238,000	150,000	200,000	33.3%
3218	CDD - City	13,714	-	-	-	-	N/A
Service Fees Total		1,569,042	2,052,107	2,129,800	2,164,000	2,093,000	-3.3%
36 Sale of Property							
3622	Sale of Vehicles	1,906	1,314	860	-	-	N/A
3625	Taxable Sales	6,156	5,544	7,400	5,500	7,000	27.3%
Sale of Property Total		8,062	6,858	8,260	5,500	7,000	27.3%
37 Other Revenue							
3700	Interest Income	131,743	122,101	56,500	119,390	78,780	-34.0%
3747	Transfer Station Fees	-	-	140,000	110,000	140,000	27.3%
3748	City Fee	-	-	-	195,000	-	-100.0%
3749	County Fee	-	-	-	9,600	-	-100.0%
3755	Local Funds	-	-	-	6,330	-	-100.0%
3764	County Contribution	-	33,942	85,000	46,180	87,120	88.7%
3776	Scrap Sales	9,812	14,749	19,000	10,000	15,000	50.0%
3799	Unclassified	17	114	1,200	-	100	N/A
Other Revenue Total		141,573	170,905	301,700	496,500	321,000	-35.3%
38 Transfers							
3851	Transfer from General	-	-	67,150	171,000	318,000	86.0%
Transfers Total		-	-	67,150	171,000	318,000	86.0%
SANITATION REVENUE TOTAL		$ 1,718,676	$ 2,229,870	$ 2,506,910	$ 2,837,000	$ 2,739,000	-3.5%

Fund 58 - 911

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
32 Service Fees							
3270	911 Fee	$ 197,317	$ 321,027	$ 381,180	$ 360,000	$ 420,000	16.7%
3272	Wireless 911 Revenue	171,222	164,025	168,250	165,000	170,000	3.0%
Service Fees Total		368,539	485,052	549,430	525,000	590,000	12.4%
37 Other Revenue							
3700	Interest Income	3,945	2,462	270	2,000	-	-100.0%
3764	Revenue from County	95,080	71,669	71,000	102,000	110,500	8.3%
Other Revenue Total		99,025	74,131	71,270	104,000	110,500	6.3%
38 Transfers							
3851	Transfer from General	208,000	185,000	214,000	305,000	331,500	8.7%
Transfers Total		208,000	185,000	214,000	305,000	331,500	8.7%
911 REVENUE TOTAL		$ 675,563	$ 744,183	$ 834,700	$ 934,000	$ 1,032,000	10.5%

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change

Fund 81 - Community Development Block Grant (CDBG) Fund

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
37 Other Revenue							
3760	CDBG Revenue	$ 369,016	$ 247,420	$ 373,000	$ 342,300	$ 411,000	20.1%
Other Revenue Total		369,016	247,420	373,000	342,300	411,000	20.1%
38 Transfers							
3857	CDBG REV. LOAN	44,734	-	-	-	-	N/A
Transfers Total		44,734	-	-	-	-	N/A
CDBG FUND REVENUE TOTAL		$ 413,750	$ 247,420	$ 373,000	$ 342,300	$ 411,000	20.1%

Fund 84 - HOME FUND

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
37 Other Revenue							
3766	HOME Program	$ 420,000	$ 108,012	$ 240,000	$ 264,000	$ 264,000	0.0%
3768	AHTF	-	-	-	-	-	N/A
Other Revenue Total		420,000	108,012	240,000	264,000	264,000	0.0%
38 Transfers							
3851	Transfer from General	31,386	-	-	-	-	N/A
Transfers Total		31,386	-	-	-	-	N/A
HOME FUND REVENUE TOTAL		$ 451,386	$ 108,012	$ 240,000	$ 264,000	$ 264,000	0.0%

Fund 85 - Police Investigation

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
36 Sale of Property							
3622	Sale of Equipment	$ 5,949	$ 2,571	$ 160	$ -	$ -	N/A
Sale of Property Total		5,949	2,571	160	-	-	N/A
37 Other Revenue							
3700	Interest Income	1,664	1,292	480	1,000	500	-50.0%
3757	Investigation Revenue	5,451	10,036	29,480	10,000	10,500	5.0%
Other Revenue Total		7,115	11,328	29,960	11,000	11,000	0.0%
POLICE INVEST. REVENUE TOTAL		$ 13,064	$ 13,899	$ 30,120	$ 11,000	$ 11,000	0.0%

Fund 86 - Justice Assistance Grant (JAG)

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
37 Other Revenue							
3700	Interest Income	$ 4,775	$ 4,038	$ 640	$ 3,100	$ 750	-75.8%
3753	Federal Grant	38,088	60,159	15,400	50,000	42,150	-15.7%
Other Revenue Total		42,863	64,197	16,040	53,100	42,900	-19.2%
38 Transfers							
3851	Transfer from General	-	-	-	-	14,100	N/A
Transfers Total		-	-	-	-	14,100	N/A
JAG REVENUE TOTAL		$ 42,863	$ 64,197	$ 16,040	$ 53,100	$ 57,000	7.3%
GRAND TOTAL		**$64,006,317**	**$64,934,610**	**$63,998,400**	**$95,463,970**	**$70,648,000**	

CITY OF HENDERSON, KY
OPERATING BUDGET FOR FISCAL YEAR 2009 - 2010
GENERAL FUND CONSOLIDATED

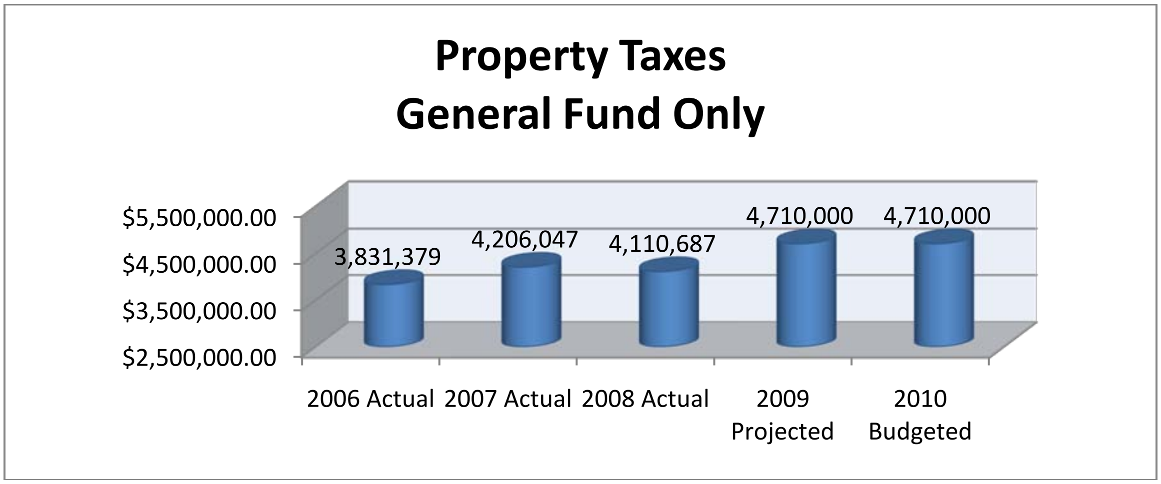
Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Approved Budget	2010 Proposed Budget	% CHANGE 09 vs. '10
Fund 10 - General Fund						
Taxes	$ 14,918,595	$ 14,569,319	$ 15,034,640	$ 15,150,000	$ 14,973,000	-1.2%
Service Charges / Fees	422,298	522,642	478,900	492,400	479,400	-2.6%
Fines	25,457	25,952	23,000	32,000	23,000	-28.1%
License and Permits	101,080	86,230	68,500	86,000	68,500	-20.3%
Rents and Concessions	76,385	110,648	111,400	104,000	111,400	7.1%
Sales of Surplus Property	47,392	2,318	12,000	30,000	16,000	-46.7%
Other	3,444,068	2,972,521	2,909,220	3,003,900	3,361,000	11.9%
In Lieu of Tax Payments	2,827,659	2,953,876	3,127,700	2,926,700	3,127,700	6.9%
Use of Unrestricted Fund	-	-	-	375,000	300,000	-20.0%
Total Revenue	$ 21,862,933	$ 21,243,506	$ 21,765,360	$ 22,200,000	$ 22,460,000	1.2%
Personnel Services	$ 13,857,462	$ 14,612,706	$ 14,881,180	$ 16,030,400	$ 16,179,520	0.9%
Supplies	631,972	666,392	706,490	707,860	726,990	2.7%
Maintenance & Repairs	768,530	573,813	665,965	500,940	535,280	6.9%
Services	1,659,541	1,716,084	1,859,980	1,931,840	1,946,200	0.7%
Sundry with Debt	1,134,000	914,166	815,150	788,590	668,850	-15.2%
Capital Outlay	654,937	719,347	376,160	376,170	512,200	36.2%
Transfers	1,797,173	1,438,116	1,457,150	1,864,200	1,890,960	1.4%
Total Expense	$ 20,503,615	$ 20,640,624	$ 20,762,075	$ 22,200,000	$ 22,460,000	1.2%
NET	$ 1,359,318	$ 602,882	$ 1,003,285	$ -	$ -	

MAJOR REVENUE SOURCES
TAX REVENUE

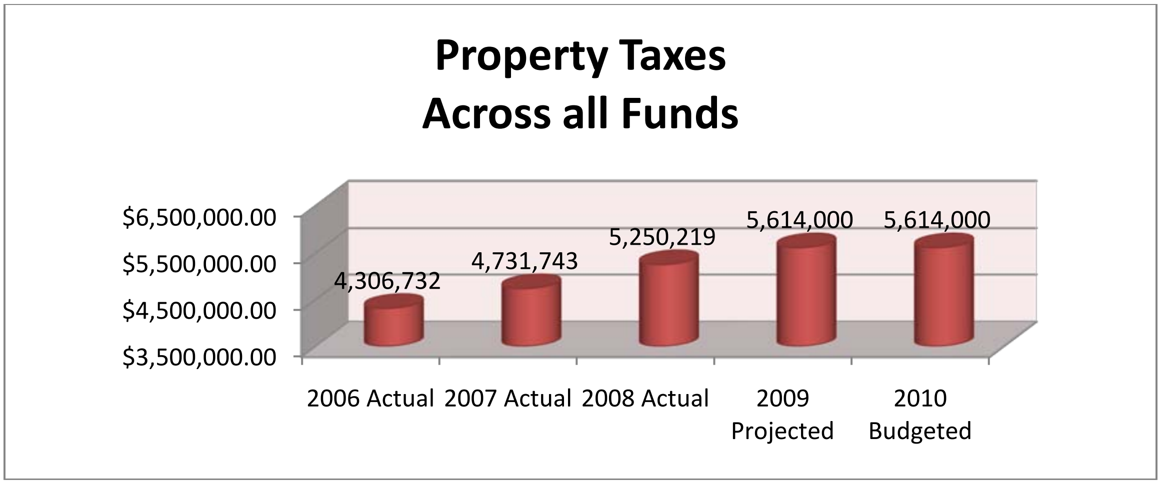
General Fund

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

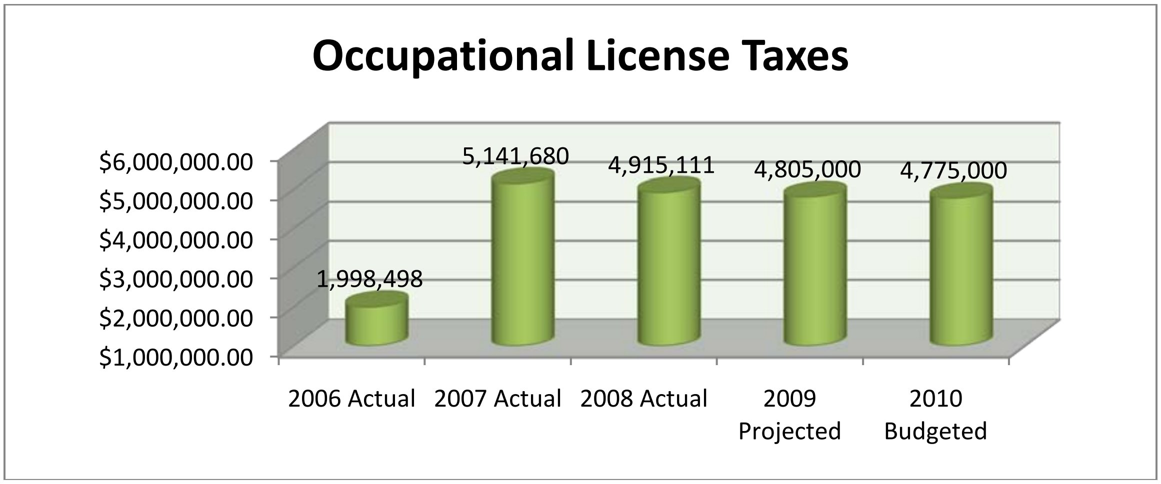
The 2008 tax rates per $100 for real and personal property were .46 and .688 respectively. For the fiscal year 2009, the General Fund's share of real property tax was approximately $4.1 million and its share of personal tax was $740,000. The total property tax on real property for all funds (General, Police/Fire Pension, Civil Service Pension and Bond Funds) was $4.8 million and the total on personal tax was $825,000. The 2010 estimates are based on 2009 actual revenue because the statute allows the City to collect, at a minimum, the amount of revenue received in the prior year.



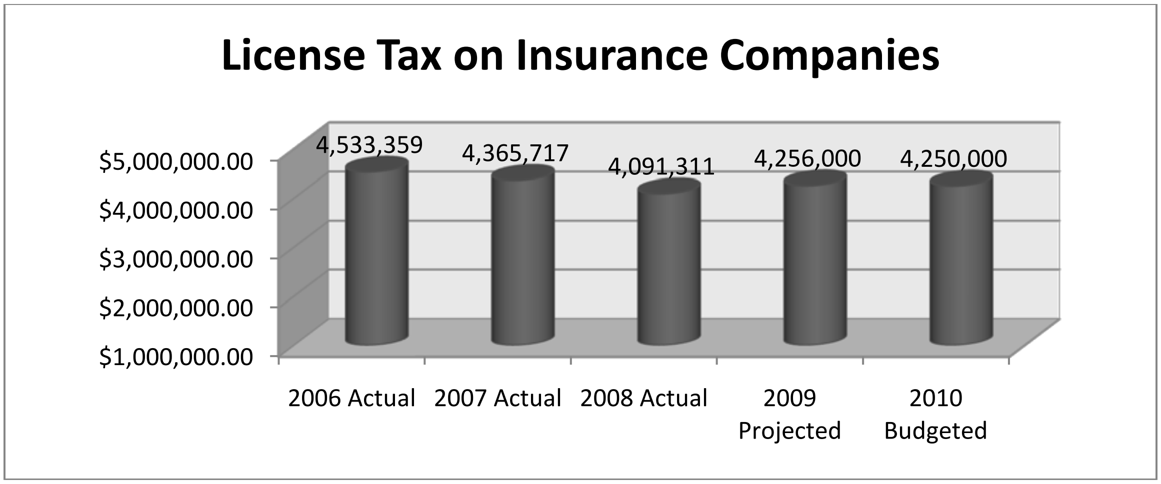
The City will allocate property taxes between the General, Police/Fire Pension, Civil Service Pension and Bond Funds based on the individual fund's need. In fiscal 2008, the City increased the property tax allocation to the Civil Service Pension Fund to reduce the net pension obligation. By doing so, the City was able to cut the obligation by one-half. The table on the next page shows the property tax revenue for all funds.



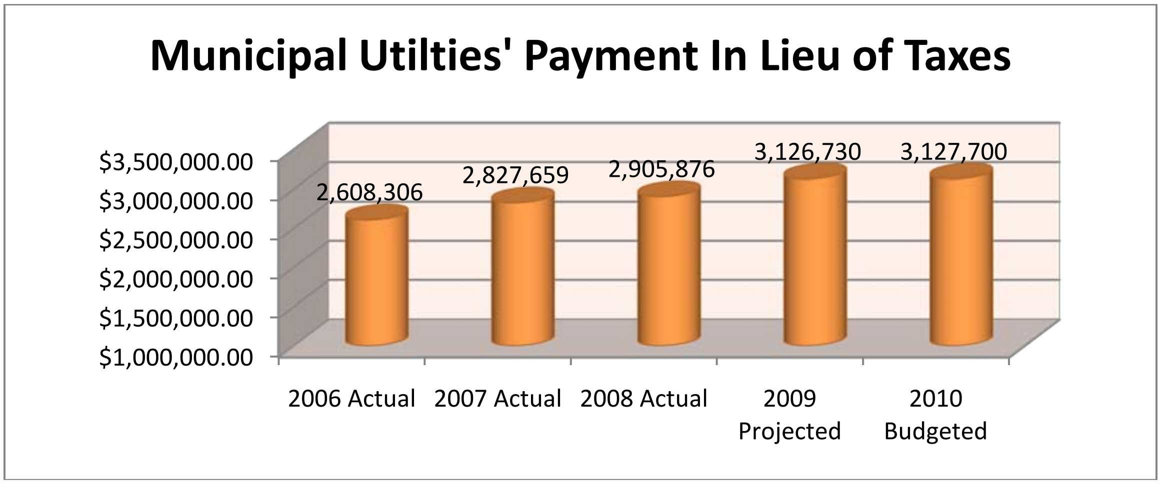
Occupational License Taxes – The City of Henderson follows Chapter 67 of the Kentucky Revised Statutes as it relates to occupational license tax. The tax is assessed against gross wages paid to employees that is earned within the City limits and against the net profits of businesses operating within the City. The tax rate is 1% for both taxes which in fiscal 2009 will generate approximately $4.2 million in payroll taxes and $725,000 in net profit taxes. The occupational taxes were implemented in January 2006. The 2010 estimates are based on the trailing 12 months of actual receipts minus 5%. The goal is to be conservative on the revenue and budget expenses on the high end.



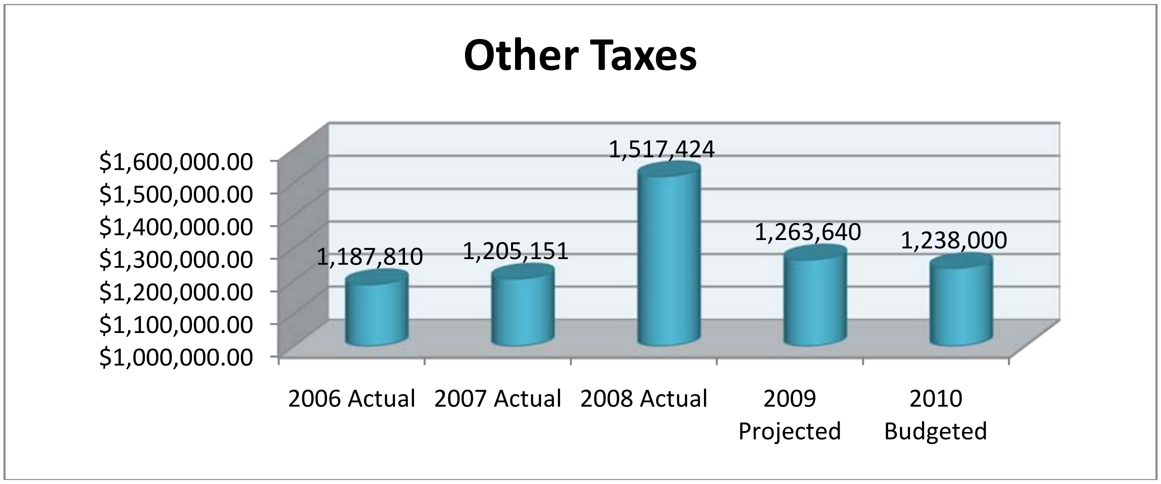
License Tax on Insurance Companies – The City of Henderson follows Chapter 91A of the Kentucky Revised Statutes as it relates to the tax assessed on insurance premiums. The tax applies to casualty, automobile, inland marine, fire/allied perils, health and life policies. The insurance companies add the 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 2009 and 2010.



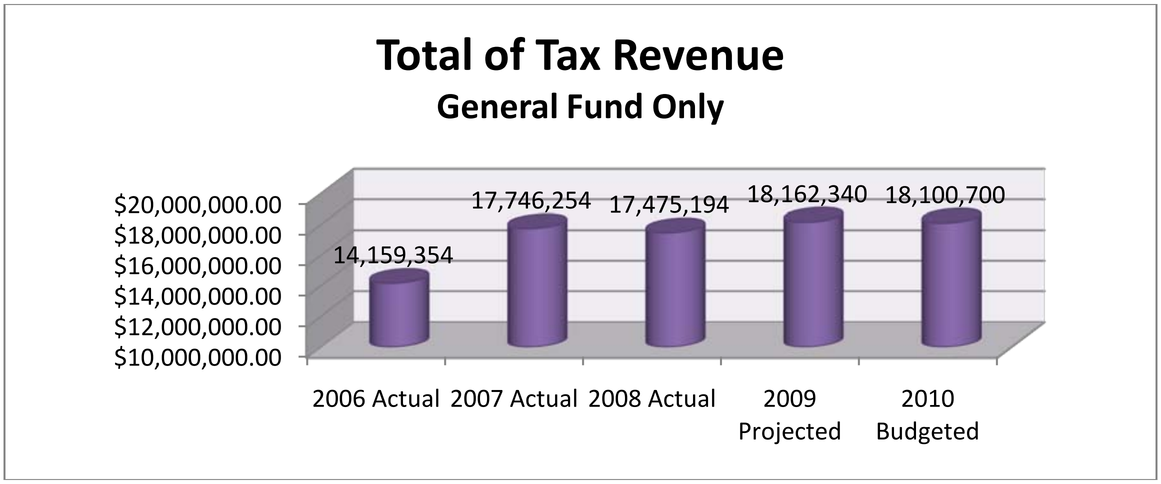
Payment in Lieu of Taxes (Municipal Utilities and Housing Authority) – The City of Henderson owns a majority of the electric, natural gas and water operations within the City limits. The three utilities pay to the City varying amounts that are based on its ability to absorb the tax. For fiscal 2009 and 2010, 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 2010, the City is expecting to receive approximately $83,000.



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 $1.238 million for fiscal year 2010. In fiscal 2008, the City of Henderson received two large and unusual omitted tangible tax payments from the State of Kentucky.



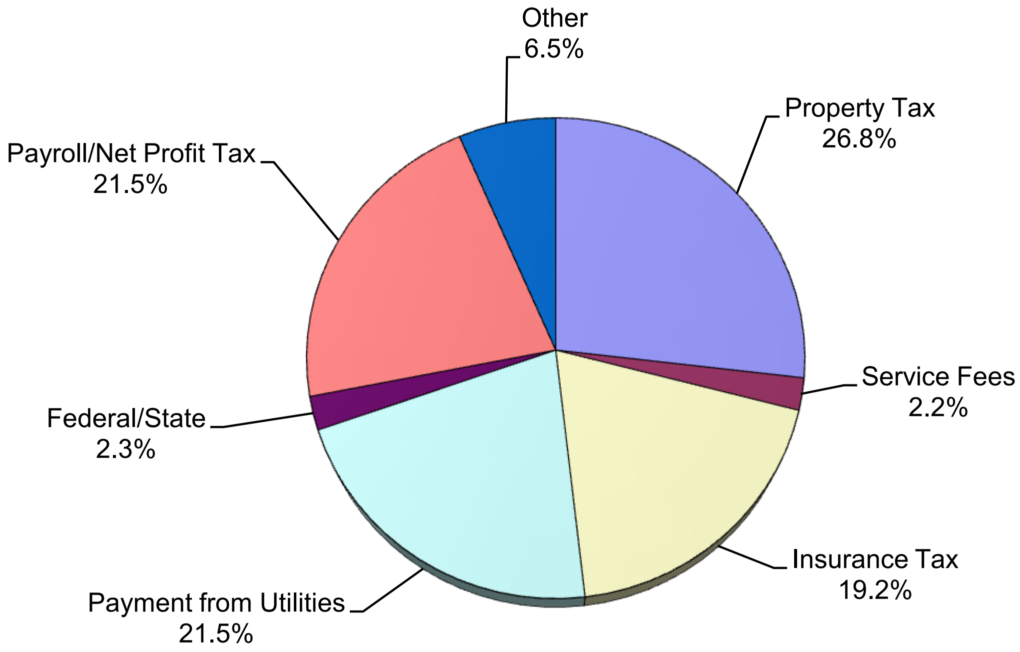
Taxes – The total for the taxes above make up approximately 80.6% of the General Fund's $22,460,000 of revenue for fiscal 2010.



CITY OF HENDERSON

GENERAL FUND REVENUE

2009 - 2010 BUDGET



CITY OF HENDERSON
COST ALLOCATION

GENERAL FUND

	DIVISION NAME	2009 - 10 BUDGET	GENERAL FUND	GAS	PWR & LIGHT	WTR & SEWER	CEMET.	PWI	HART	SANIT.	LANDFILL	911	COUNTY	CDBG	AMBUL.	PLANNING	OTHER
010	Mayor & Commission	100%	90.96%	3.00%	0.78%	1.13%	0.39%	0.39%	0.39%	0.39%	0.39%	0.51%	0.39%	0.39%	0.39%	0.51%	0.00%
		$ 174,650	$ 158,862	$ 5,240	$ 1,362	$ 1,974	$ 681	$ 681	$ 681	$ 681	$ 681	$ 891	$ 681	$ 681	$ 681	$ 891	$ -
011	City Manager	100%	85.41%	8.00%	0.77%	0.99%	0.16%	0.51%	1.29%	0.09%	0.16%	0.18%	1.15%	0.35%	0.09%	0.86%	0.00%
		$ 454,600	$ 388,274	$ 36,368	$ 3,500	$ 4,501	$ 727	$ 2,318	$ 5,864	$ 409	$ 727	$ 818	$ 5,228	$ 1,591	$ 409	$ 3,910	$ -
012	Legal Office	100%	54.00%	15.00%	3.00%	2.00%	2.00%	3.00%	0.50%	0.00%	2.00%	5.00%	1.00%	7.00%	0.50%	5.00%	0.00%
		$ 241,160	$ 130,226	$ 36,174	$ 7,235	$ 4,823	$ 4,823	$ 7,235	$ 1,206	$ -	$ 4,823	$ 12,058	$ 2,412	$ 16,881	$ 1,206	$ 12,058	$ -
013	City Clerk	100%	55.00%	1.00%	1.00%	1.00%	30.00%	1.00%	1.00%	1.00%	1.00%	1.00%	0.00%	2.00%	1.00%	4.00%	0.00%
		$ 91,210	$ 50,166	$ 912	$ 912	$ 912	$ 27,363	$ 912	$ 912	$ 912	$ 912	$ 912	$ -	$ 1,824	$ 912	$ 3,648	$ -
016	Human Rights	100%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%
		$ 79,660	$ 39,830	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 39,830	$ -	$ -	$ -	$ -
017	Comm. Development	100%	87.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	12.37%	0.00%	0.00%	0.00%
		$ 106,230	$ 93,089	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,141	$ -	$ -	$ -
124	Human Resources	100%	87.09%	3.43%	0.87%	0.66%	0.01%	1.44%	1.29%	2.70%	1.18%	1.28%	0.00%	0.00%	0.00%	0.06%	0.00%
		$ 386,020	$ 336,185	$ 13,240	$ 3,358	$ 2,548	$ 39	$ 5,559	$ 4,980	$ 10,423	$ 4,555	$ 4,941	$ -	$ -	$ -	$ 232	$ -
121	Finance Administration	100%	47.95%	15.60%	2.80%	2.80%	3.20%	7.20%	4.80%	4.80%	2.80%	4.80%	0.00%	2.80%	0.00%	0.24%	0.21%
		$ 494,780	$ 237,247	$ 77,186	$ 13,854	$ 13,854	$ 15,833	$ 35,624	$ 23,749	$ 23,749	$ 13,854	$ 23,749	$ -	$ 13,854	$ -	$ 1,187	$ 1,039
122	Information Technology	100%	30.59%	15.31%	12.80%	10.51%	1.60%	9.84%	3.20%	6.48%	6.48%	1.60%	0.00%	1.60%	0.00%	0.00%	0.00%
		$ 649,930	$ 198,814	$ 99,504	$ 83,191	$ 68,308	$ 10,399	$ 63,953	$ 20,798	$ 42,115	$ 42,115	$ 10,399	$ -	$ 10,399	$ -	$ -	$ -
123	Accounting	100%	5.57%	29.32%	29.38%	25.99%	1.40%	1.40%	1.54%	2.00%	2.00%	1.40%	0.00%	0.00%	0.00%	0.00%	0.00%
		$ 1,340,780	$ 74,681	$ 393,117	$ 393,921	$ 348,469	$ 18,771	$ 18,771	$ 20,648	$ 26,816	$ 26,816	$ 18,771	$ -	$ -	$ -	$ -	$ -
232	Fire	100%	63.42%	0.00%	0.00%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.00%	35.92%	0.00%	0.00%
		$ 4,916,240	$ 3,117,879	$ -	$ -	$ 4,425	$ -	$ -	$ -	$ -	$ -	$ -	$ 27,531	$ -	$ 1,765,913	$ -	$ -
233	Codes	100%	98.96%	0.00%	0.00%	0.00%	0.00%	1.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		$ 407,800	$ 403,559	$ -	$ -	$ -	$ -	$ 4,241	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
451	Parks	100%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		$ 593,120	$ 593,120	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
452	Golf	100%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		$ 187,000	$ 187,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
454	Pool	100%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		$ 123,330	$ 123,330	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
456	Recreation	100%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		$ 456,470	$ 456,470	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
231	Police	100%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		$ 5,956,330	$ 5,956,330	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
341	Public Works Admin.	100%	27.17%	1.54%	0.77%	3.91%	0.00%	39.27%	0.39%	12.36%	12.27%	0.00%	0.00%	0.00%	0.00%	0.77%	1.54%
		$ 163,390	$ 44,393	$ 2,516	$ 1,258	$ 6,389	$ -	$ 64,163	$ 637	$ 20,195	$ 20,048	$ -	$ -	$ -	$ -	$ 1,258	$ 2,516
234	Traffic Control	100%	82.88%	3.66%	0.60%	1.11%	2.07%	5.87%	0.73%	0.96%	0.77%	0.00%	0.77%	0.00%	0.58%	0.00%	0.00%
		$ 490,440	$ 406,477	$ 17,950	$ 2,943	$ 5,444	$ 10,152	$ 28,789	$ 3,580	$ 4,708	$ 3,776	$ -	$ 3,776	$ -	$ 2,845	$ -	$ -
366	Central Garage	100%	49.98%	8.62%	0.00%	0.00%	1.49%	31.21%	0.42%	8.00%	0.00%	0.00%	0.00%	0.00%	0.27%	0.00%	0.00%
		$ 582,620	$ 291,193	$ 50,222	$ -	$ -	$ 8,681	$ 181,836	$ 2,447	$ 46,610	$ -	$ -	$ -	$ -	$ 1,573	$ -	$ -
377	Engineering	100%	46.41%	3.80%	0.00%	0.00%	2.29%	7.95%	0.76%	3.80%	0.00%	0.00%	0.76%	2.28%	0.00%	30.44%	1.52%
		$ 170,820	$ 79,278	$ 6,491	$ -	$ -	$ 3,912	$ 13,580	$ 1,298	$ 6,491	$ -	$ -	$ 1,298	$ 3,895	$ -	$ 51,998	$ 2,596
014	Municipal Facilities	100%	93.07%	0.44%	0.00%	0.00%	1.04%	0.17%	1.37%	0.68%	0.02%	1.43%	0.00%	0.00%	0.00%	1.42%	0.36%
		$ 717,290	$ 667,582	$ 3,156	$ -	$ -	$ 7,460	$ 1,219	$ 9,827	$ 4,878	$ 143	$ 10,257	$ -	$ -	$ -	$ 10,186	$ 2,582
342	Public Ways Improvement	100%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		$ 85,000	$ -	$ -	$ -	$ -	$ -	$ 85,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
298	Non-Departmental	100%	49.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.10%	15.75%	9.87%
		$ 1,508,680	$ 743,478	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 378,679	$ 237,617	$ 148,907
597	Debt	100%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		$ 268,850	$ 268,850	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
599	Transfers	100%	12.76%	0.00%	0.00%	0.00%	10.74%	27.80%	21.65%	0.00%	0.00%	24.49%	0.00%	0.00%	0.00%	0.00%	2.55%
		$ 1,813,600	$ 231,415	$ -	$ -	$ -	$ 194,781	$ 504,181	$ 392,644	$ -	$ -	$ 444,151	$ -	$ -	$ -	$ -	$ 46,247
	TOTAL	**$ 22,460,000**	**$ 15,277,727**	**$ 742,076**	**$ 511,535**	**$ 461,644**	**$ 303,621**	**$ 1,018,063**	**$ 489,272**	**$ 187,987**	**$ 118,452**	**$ 526,947**	**$ 80,756**	**$ 62,266**	**$ 2,152,218**	**$ 322,984**	**$ 203,887**

CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL YEAR 2009 - 2010
GENERAL FUND DETAIL

	ACCOUNT	2007 Actual	2008 Actual	2009 Approved Budget	2010 Proposed Budget	% CHANGE
41 Personnel Services						
4101	Salaries -Supervision	$ 1,386,307	$ 1,473,499	$ 1,678,230	$ 1,716,160	2.3%
4102	Salaries -Clerical	922,597	952,830	978,650	995,810	1.8%
4103	Salaries - Operational	5,105,562	5,181,391	5,807,270	5,911,760	1.8%
4104	Salaries - Overtime	1,301,094	1,274,174	1,294,300	1,313,050	1.4%
4105	Salaries - Other	160,615	145,140	133,730	150,340	12.4%
4106	FICA	221,320	229,609	268,730	270,980	0.8%
4107	Medicare	119,356	121,120	143,550	146,170	1.8%
4108	Life Insurance	15,485	15,273	15,670	22,700	44.9%
4109	Hospitalization Insurance	2,314,922	2,482,207	2,814,880	2,810,570	-0.2%
4110	Cancer Insurance	-	9,404	20,470	20,760	1.4%
4111	Workers Compensation	360,152	382,783	438,210	267,360	-39.0%
4112	Employee Assistance Prgm	5,731	4,639	5,780	4,220	-27.0%
4115	Unemployment Insurance	16,172	12,031	5,240	5,350	2.1%
4116	Employee Pension Benefit	467,750	578,799	608,970	630,110	3.5%
4118	Retirement - Other	19,457	21,158	37,380	33,740	-9.7%
4119	Police & Fire Pension	1,440,942	1,728,649	1,779,340	1,880,440	5.7%
Personnel Services Total		13,857,462	14,612,706	16,030,400	16,179,520	0.9%
42 Supplies						
4200	Non-Inventory Parts	3,870	3,011	2,500	3,300	32.0%
4201	Fuel	214,074	256,780	272,460	270,470	-0.7%
4202	Minor Tools	23,869	16,964	28,540	28,480	-0.2%
4203	Office Supplies	49,921	48,379	47,890	50,020	4.4%
4204	Cleaning Supplies	10,857	12,260	14,780	14,100	-4.6%
4205	Medical & Drug Supplies	3,228	6,889	5,560	5,710	2.7%
4206	Botanical Supplies	12,855	11,084	12,630	12,350	-2.2%
4207	Clothing Supplies	80,440	76,125	80,490	80,990	0.6%
4208	Postage	98,188	92,681	97,530	109,360	12.1%
4209	Educational Supplies	8,852	8,094	11,470	11,910	3.8%
4210	Photographic Supplies	492	928	1,150	1,100	-4.3%
4211	Periodicals & Supplement	23,168	21,382	23,450	23,400	-0.2%
4212	Mechanical Supplies	1,313	2,084	2,000	2,000	0.0%
4213	Traffic Control Supplies	18,825	19,557	22,000	22,000	0.0%
4214	Chemical Supplies	33,231	35,798	35,590	38,000	6.8%
4215	Janitorial Supplies	16,648	18,673	17,000	20,000	17.6%
4216	Ammunition	10,491	15,608	12,000	12,000	0.0%
4221	Athletic Recreat. Supply	7,234	6,990	7,520	8,750	16.4%
4222	Concessions	10,439	10,378	10,500	10,250	-2.4%
4225	Safety Supplies	3,522	1,875	1,800	1,800	0.0%
4229	Miscellaneous Supplies	455	852	1,000	1,000	0.0%
Supplies Total		631,972	666,392	707,860	726,990	2.7%
43 Maintenance & Repairs						
4301	Vehicle Repair	181,094	158,245	142,450	159,250	11.8%
4302	Office Equipment Repair	85,544	82,769	90,310	101,590	12.5%
4303	Instr. & Appar. Repair	14,134	13,462	7,980	8,000	0.3%
4304	Other Equipment Repair	24,662	31,611	29,800	30,820	3.4%
4305	Heating / A.C. Repair	37,269	28,466	22,350	21,750	-2.7%

CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL YEAR 2009 - 2010
GENERAL FUND DETAIL

	ACCOUNT	2007 Actual	2008 Actual	2009 Approved Budget	2010 Proposed Budget	% CHANGE
4306	Building Repair & Maint	$ 135,309	$ 82,428	$ 94,180	$ 89,350	-5.1%
4307	Other Structures Repair	58,887	37,655	44,240	57,100	29.1%
4308	Machines Tools Repair	7,379	12,448	8,900	9,900	11.2%
4309	Radios Repair	20,865	30,847	26,000	29,000	11.5%
4310	Video Equipment Expense	1,812	3,763	3,500	2,500	-28.6%
4312	Walks Drives Fences	29,223	61,604	6,600	5,750	-12.9%
4313	Recreational Equipment	8,583	12,175	10,180	13,520	32.8%
4314	Pumps & Motors	3,670	3,725	5,950	4,250	-28.6%
4324	Canoe Creek Maintenance	139,127	6,309	5,000	-	-100.0%
4325	Boat Launch Expense	3,524	6,841	3,500	2,500	-28.6%
4326	Natural Disaster Expense	17,448	1,465	-	-	N/A
Maintenance & Repairs Total		768,530	573,813	500,940	535,280	6.9%
44 Services						
4401	Telephone	69,879	73,067	72,130	77,250	7.1%
4402	Medical Exams	13,043	6,292	10,350	10,350	0.0%
4403	Assoc. Dues/Subscription	55,455	55,246	60,910	62,220	2.2%
4404	Multi-Department Training	-	-	-	5,900	N/A
4405	Travel & Training	76,824	80,616	104,660	121,480	16.1%
4406	Boards and Meetings	1,030	1,260	2,000	2,000	0.0%
4407	Court Costs	-	-	1,500	1,500	0.0%
4408	Legal Advertising	23,996	25,261	19,400	16,900	-12.9%
4409	Electric-Purchased	18,220	19,005	20,900	20,900	0.0%
4413	Rental Fees	-	-	100	-	-100.0%
4414	Clothing / Cleaning	33,490	32,221	33,880	33,700	-0.5%
4415	Special Services	96,309	85,381	64,560	66,000	2.2%
4416	Car Allowance	5,400	5,370	10,800	10,800	0.0%
4417	Printing and Reproduction	29,387	24,886	34,270	31,050	-9.4%
4418	Contractual Services	262,843	226,996	243,730	252,810	3.7%
4419	Professional Services	186,554	154,097	150,700	136,610	-9.3%
4421	Commissions	4,115	4,906	4,600	5,350	16.3%
4424	Equipment Rental	2,073	2,223	3,650	3,550	-2.7%
4438	Litigation	7,087	5,546	8,000	8,000	0.0%
4440	Web Services	2,816	12,074	12,240	12,240	0.0%
4441	Bank Fees	254	192	300	200	-33.3%
4442	Trust Fees	129	-	-	200	N/A
4443	Charge Card Expense	139	1,397	300	300	0.0%
4443	Charge Card Utilities	504	1,400	1,500	2,500	66.7%
4456	Planning Commission	195,750	203,714	194,730	219,330	12.6%
4457	Ambulance Service	225,746	207,195	306,820	318,360	3.8%
4461	Henderson Tourism	33,701	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	4,000	5,000	5,000	5,000	0.0%
4471	Autism Society	750	-	-	-	N/A
4472	Henderson Arts Alliance	7,500	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	37,500	42,500	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%

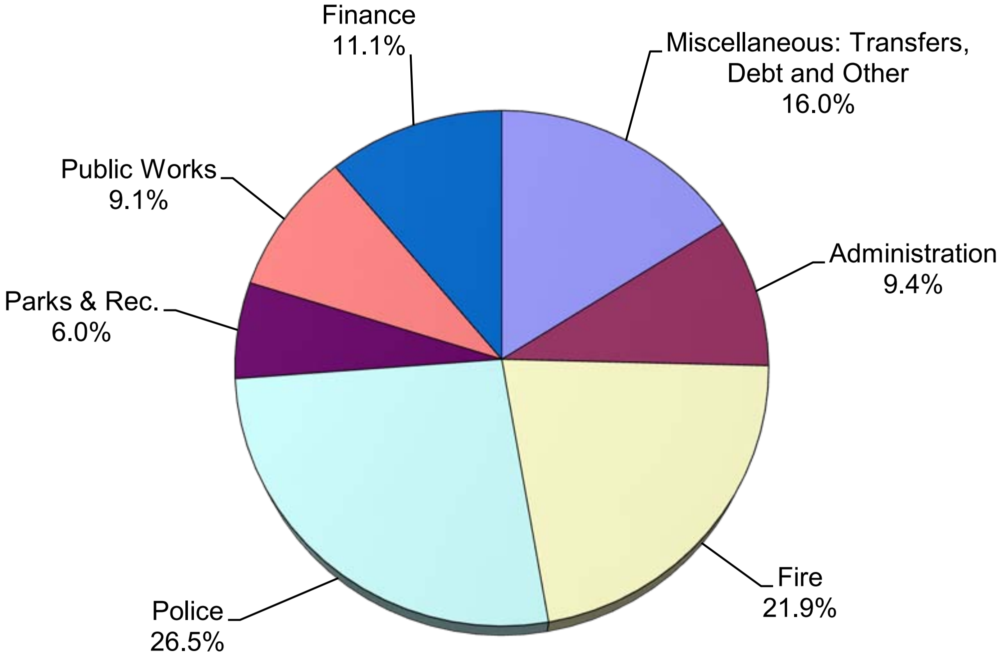
CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL YEAR 2009 - 2010
GENERAL FUND DETAIL

ACCOUNT		2007 Actual	2008 Actual	2009 Approved Budget	2010 Proposed Budget	% CHANGE
4483	Hend City/Co Rescue Sq.	$ 6,000	$ 4,500	$ 4,500	$ 4,500	0.0%
4484	Disaster & Emergency Ser	12,522	127	43,820	27,870	-36.4%
4485	Hend City/Co Air Board	62,500	99,836	71,090	86,750	22.0%
4491	NW KY Forward	27,000	27,000	27,000	38,000	40.7%
4494	O.A.T.S.	10,000	-	-	-	N/A
4497	Henderson Child	-	2,700	2,700	2,700	0.0%
4498	GIS	1,934	112,914	175,300	119,610	-31.8%
4522	Audit Expense	15,091	22,462	22,000	23,870	8.5%
Services Total		1,659,541	1,716,084	1,931,840	1,946,200	0.7%
45 Sundry Charges						
4501	Insurance Expense	421,313	382,189	375,000	400,000	6.7%
4502	Interest Expense	223,886	102,818	86,180	82,200	-4.6%
4531	DARE Expenses	2,133	2,021	-	-	N/A
4575	Series 2000 Debt	90,000	-	-	-	N/A
4576	Series 2001 Debt	85,000	85,000	90,000	95,000	5.6%
4577	Police Car Debt	103,277	108,390	-	-	N/A
4578	Equipment 03	160,000	165,000	165,000	-	-100.0%
4579	Equipment 06	24,517	25,924	27,460		-100.0%
4581	Street Sweeper 07	23,874	42,824	44,950	23,310	-48.1%
4582	Equipment Lease	-	-	-	68,340	N/A
Sundry Charges Total		1,134,000	914,166	788,590	668,850	-15.2%
46 Capital Outlay						
4601	Motor Vehicles	328,517	475,206	150,000	167,900	11.9%
4602	Office Furniture /Fixture	210	53,604	5,000	-	-100.0%
4605	Machinery & Tools	101,378	66,798	157,350	159,300	1.2%
4607	Data Processing Equipment	38,855	77,426	54,320	125,500	131.0%
4608	Instruments & Apparatus	-	44,267	-	-	N/A
4628	Park Improvements	19,372	2,046	9,500	59,500	526.3%
4650	Riverfront Improvements	23,545	-	-	-	N/A
4652	Homeland Security Grant	143,060	-	-	-	N/A
Capital Outlay Total		654,937	719,347	376,170	512,200	36.2%
47 Transfers						
4701	Transfer to PWI	650,000	345,000	441,000	603,000	36.7%
4702	Transfer to Hart	351,000	375,000	491,000	497,000	1.2%
4706	Transfer to Canoe Creek	202,500	100,000	-	-	N/A
4707	Transfer to Construction	-	91,816	225,000	-	-100.0%
4708	Transfer to HOME	31,386	-	-	-	N/A
4711	Reserve for Contingency	15,287	196,300	31,200	77,360	147.9%
4713	Transfer to Sanitation	-	-	171,000	318,000	86.0%
4714	Transfer to Emergency Co	208,000	185,000	305,000	331,500	8.7%
4715	Transfer to JAG	-	-	-	14,100	N/A
4719	Transfer to Cemetery Fund	135,000	145,000	200,000	50,000	-75.0%
4725	Transfer to Bond Fund	104,000	-	-	-	N/A
4780	Transfer to Water Utility	100,000	-	-	-	N/A
Transfers Total		1,797,173	1,438,116	1,864,200	1,890,960	1.4%
Total Expenses		$ 20,503,615	$ 20,640,624	$ 22,200,000	$ 22,460,000	1.2%

CITY OF HENDERSON

GENERAL FUND EXPENDITURES

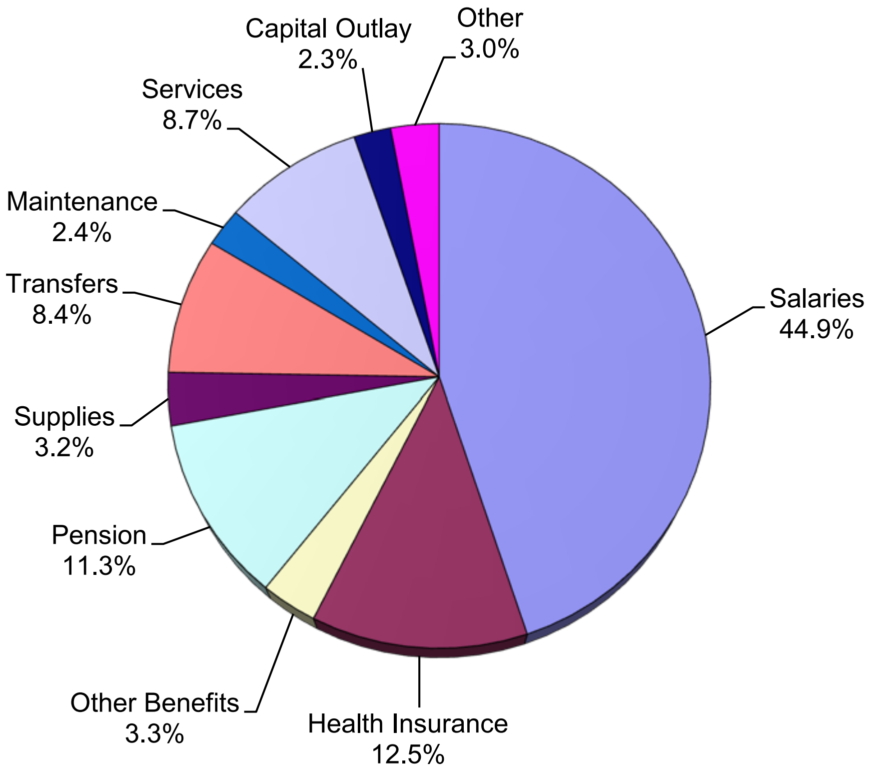
2009 - 2010 BUDGET



CITY OF HENDERSON

GENERAL FUND EXPENDITURES

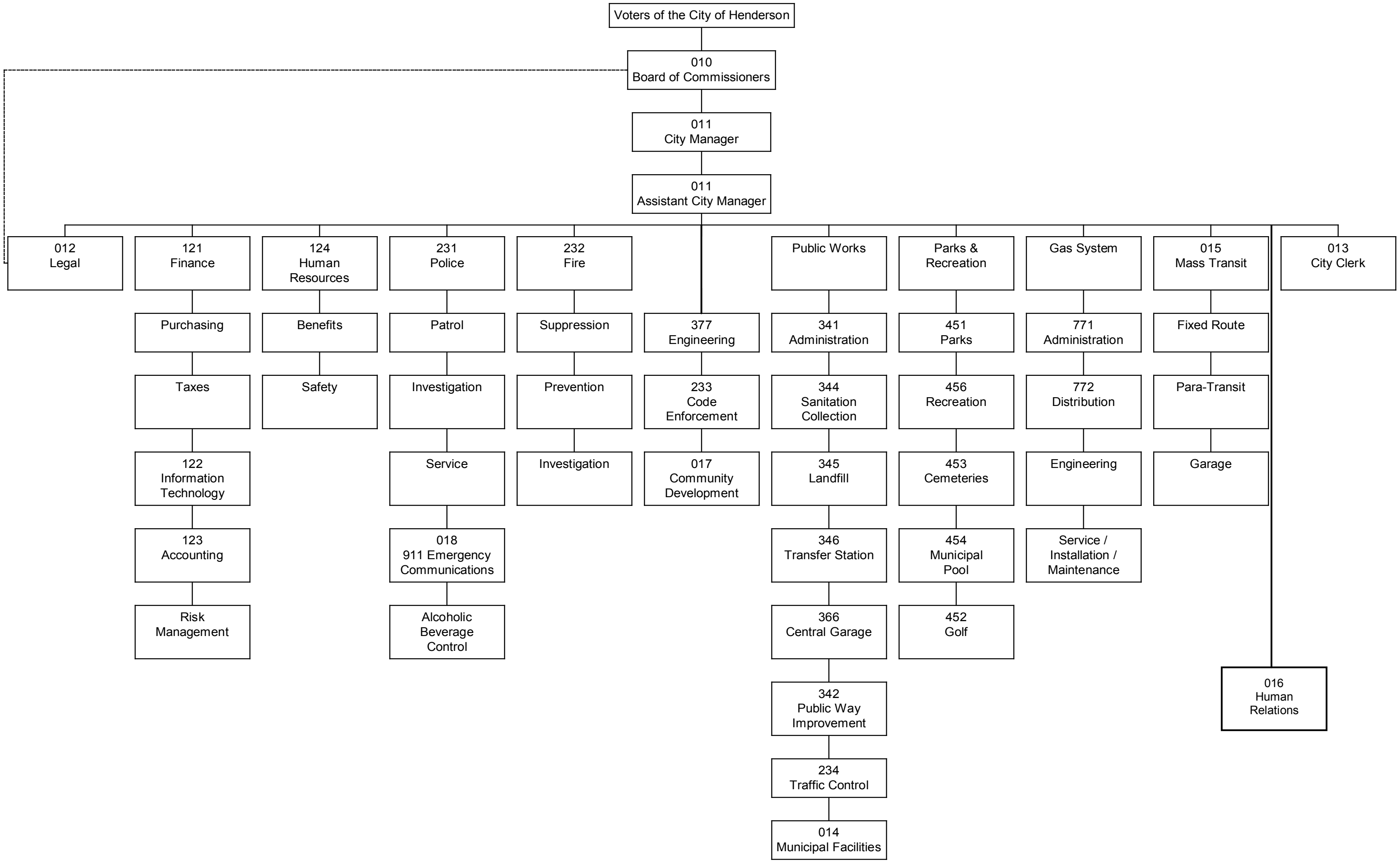
2009 - 2010 BUDGET



SECTION C

DEPARTMENTAL BUDGETS

City of Henderson, Kentucky



2009 - 2010

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

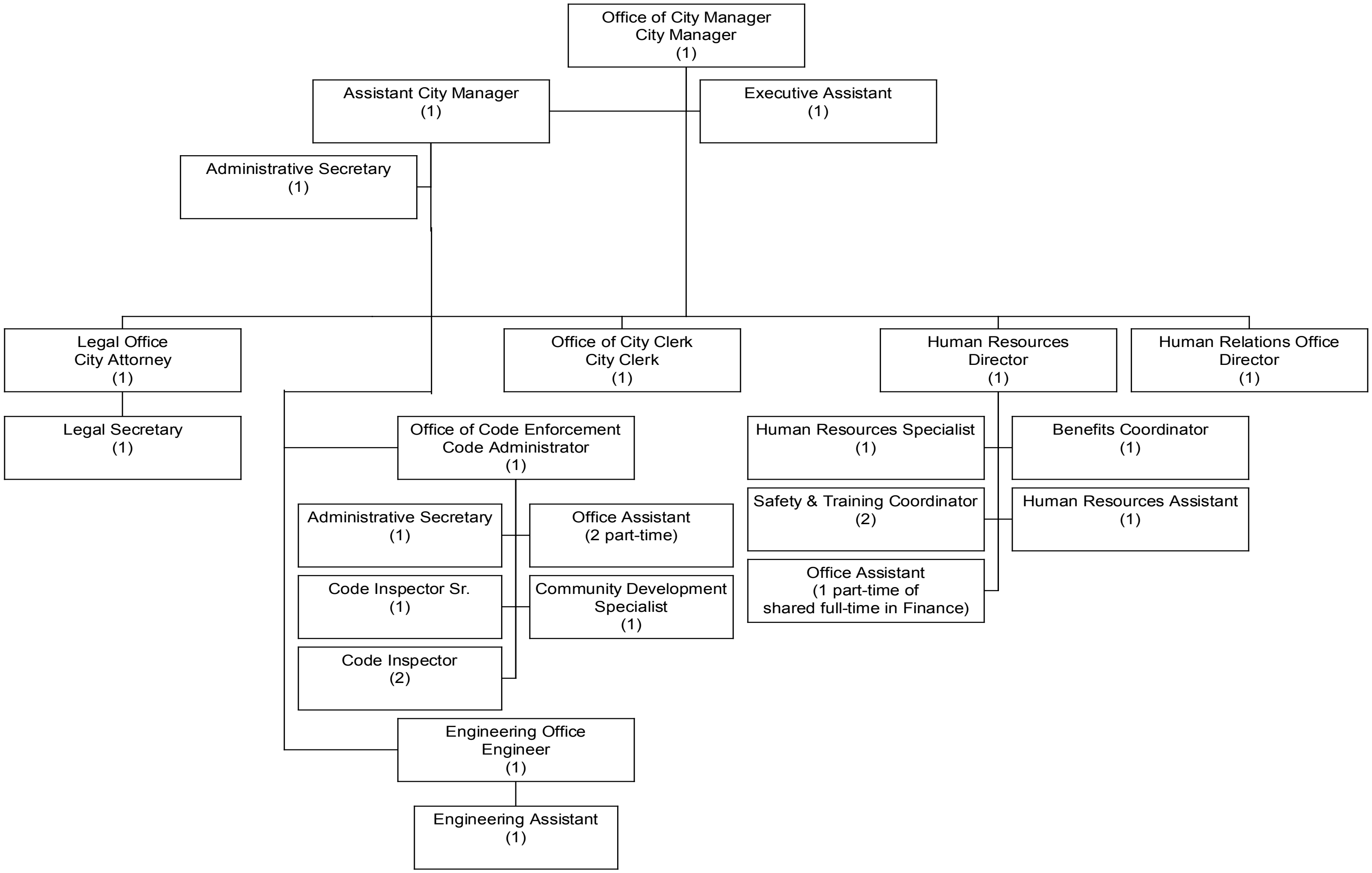
Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Department 10 - Administration							
Division 010 - City Commission							
41 Personnel Services							
4101	Salaries - Supervision	$ 57,992	$ 58,250	$ 60,580	$ 61,480	$ 60,840	-1.0%
4106	FICA	3,542	3,519	3,640	3,810	3,780	-0.8%
4107	Medicare	828	823	850	890	890	0.0%
4109	Health Insurance	40,725	25,220	20,800	37,440	36,900	-1.4%
4111	Workers Compensation	263	271	130	200	130	-35.0%
4112	Employee Assist. Prgm	129	104	120	130	90	-30.8%
4116	Employee Pension	2,268	2,791	2,410	2,820	2,900	2.8%
Personnel Services Total		105,747	90,977	88,530	106,770	105,530	-1.2%
42 Supplies							
4203	Office Supplies	1,121	674	500	650	650	0.0%
4208	Postage	8,637	50	180	100	160	60.0%
4211	Periodicals & Supple.	131	139	150	140	150	7.1%
Supplies Total		9,889	863	830	890	960	7.9%
43 Maintenance & Repairs							
4302	Office Equip. Repair	2	2	10	-	10	N/A
Maintenance & Repairs Total		2	2	10	-	10	N/A
44 Services							
4401	Telephone	869	918	1,270	900	1,050	16.7%
4403	Assoc. Dues/Subscript.	44,818	43,272	42,600	47,450	46,000	-3.1%
4405	Travel & Training	6,141	11,777	12,900	10,750	14,500	34.9%
4415	Special Services	2,717	1,579	1,800	2,500	2,000	-20.0%
4417	Printing and Reprod.	985	245	550	2,750	600	-78.2%
4419	Professional Services	1,900	1,015	-	4,000	4,000	0.0%
Services Total		57,431	58,807	59,120	68,350	68,150	-0.3%
46 Capital Outlay							
4602	Office Furniture /Fixture	-	14,024	-	-	-	N/A
Capital Outlay Total		-	14,024	-	-	-	N/A
Total Mayor & City Commission		$ 173,069	$ 164,673	$ 148,490	$ 176,010	$ 174,650	-0.8%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

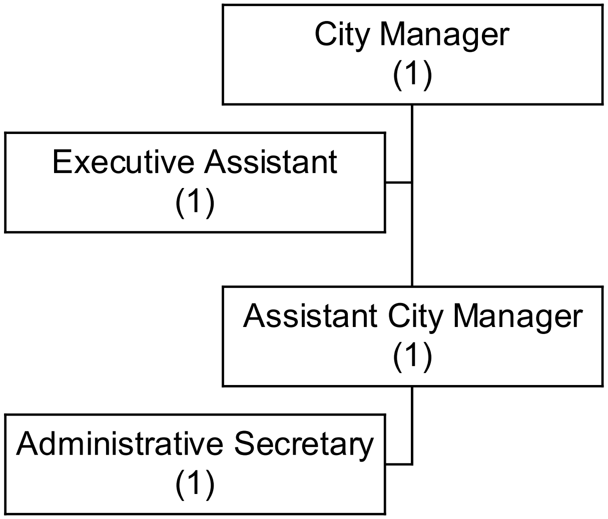
DEPARTMENT: Administration **DIVISION:** City Commission

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Newspaper Annual Subscription	$ 150
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	Shriners Christmas Parade	$ 500
		United Way Logo Incentives	450
		Retirement Watches	300
		Other	750
		Total	$ 2,000
4419	Professional Services	Miscellaneous Projects as Needed	$ 4,000

ADMINISTRATION



ADMINISTRATION
CITY MANAGER



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Department 10 - Administration
Division 011 - City Manager

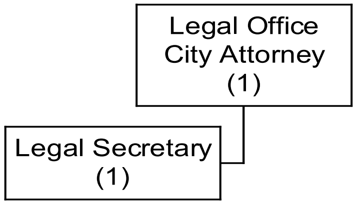
Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
41 Personnel Services							
4101	Salaries - Supervision	$ 106,407	$ 102,881	$ 173,240	$ 200,090	$ 205,400	2.7%
4102	Salaries - Clerical	37,215	65,892	80,390	79,810	81,870	2.6%
4104	Salaries - Overtime	1,690	3,311	3,680	2,980	3,040	2.0%
4105	Salaries - Other	3,846	23,360	4,750	2,500	6,720	168.8%
4106	FICA	8,723	11,136	16,600	17,700	18,160	2.6%
4107	Medicare	2,218	2,899	3,890	4,140	4,250	2.7%
4108	Life Insurance	404	444	5,210	290	5,530	1806.9%
4109	Health Insurance	21,720	39,165	46,980	49,920	49,200	-1.4%
4110	Cancer Insurance	-	118	360	380	380	0.0%
4111	Workers Compensation	535	804	700	1,080	620	-42.6%
4112	Employee Assist. Prgm	56	52	90	100	80	-20.0%
4115	Unemploy. Insurance	283	265	130	140	140	0.0%
4116	Employee Pension	5,196	11,086	11,450	12,900	13,720	6.4%
4118	Retirement - Other	19,457	19,953	28,740	37,380	33,740	-9.7%
Personnel Services Total		207,749	281,366	376,210	409,410	422,850	3.3%
42 Supplies							
4203	Office Supplies	3,566	2,391	1,840	1,900	1,900	0.0%
4208	Postage	1,111	83	250	80	250	212.5%
4211	Periodicals & Supple.	1,007	967	700	1,000	1,000	0.0%
Supplies Total		5,684	3,441	2,790	2,980	3,150	5.7%
43 Maintenance & Repairs							
4302	Office Equip. Repair	6	8	15	-	-	N/A
Maintenance & Repairs Total		6	8	15	-	-	N/A
44 Services							
4401	Telephone	2,674	2,892	3,780	3,000	3,100	3.3%
4403	Assoc. Dues/Subscript.	2,047	1,992	2,100	2,300	2,300	0.0%
4405	Travel & Training	3,580	5,093	3,920	5,900	5,900	0.0%
4408	Legal Advertising	-	7,631	100	2,000	500	-75.0%
4415	Special Services	8	522	200	500	500	0.0%
4416	Car Allowance	5,400	4,507	9,900	10,800	10,800	0.0%
4417	Printing and Reprod.	702	280	300	700	500	-28.6%
4418	Contractual Services	-	2,360	-	-	-	N/A
4419	Professional Services	-	-	-	5,000	5,000	0.0%
Services Total		14,411	25,278	20,300	30,200	28,600	-5.3%
46 Capital Outlay							
4602	Office Furniture /Fixture	-	5,593	-	-	-	N/A
Capital Outlay Total		-	5,593	-	-	-	N/A
Total City Manager		$ 227,850	$ 315,687	$ 399,315	$ 442,590	$ 454,600	2.7%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Administration **DIVISION:** City Manager

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	ICMA Books	$ 300
		Other	700
		Total	$ 1,000
4403	Association Dues and Subscrip	ICMA Dues	$ 1,650
		KCCMA Dues	200
		Other	450
		Total	$ 2,300
4415	Special Services	Other	$ 500
4419	Professional Services	Other	$ 5,000

CITY ATTORNEY



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Department 10 - Administration							
Division 012 - City Attorney							
41 Personnel Services							
4101	Salaries - Supervision	$ 94,190	$ 95,867	$ 101,240	$ 100,720	$ 102,700	2.0%
4102	Salaries - Clerical	32,806	34,441	36,370	36,200	37,040	2.3%
4104	Salaries - Overtime	-	5	190	100	100	0.0%
4106	FICA	7,412	7,596	8,040	8,500	8,670	2.0%
4107	Medicare	1,733	1,776	1,880	1,990	2,030	2.0%
4108	Life Insurance	120	119	130	150	160	6.7%
4109	Health Insurance	21,720	23,280	24,960	24,960	24,600	-1.4%
4110	Cancer Insurance	-	94	190	190	190	0.0%
4111	Workers Compensation	633	663	370	570	360	-36.8%
4112	Employee Assist. Prgm	51	42	50	50	40	-20.0%
4115	Unemploy. Insurance	265	197	70	70	70	0.0%
4116	Employee Pension	16,896	20,937	18,600	21,350	22,600	5.9%
Personnel Services Total		175,826	185,018	192,090	194,850	198,560	1.9%
42 Supplies							
4203	Office Supplies	667	917	800	600	800	33.3%
4208	Postage	184	167	300	200	200	0.0%
4211	Periodicals & Supple.	16,880	15,764	16,400	17,000	17,000	0.0%
Supplies Total		17,730	16,849	17,500	17,800	18,000	1.1%
43 Maintenance & Repairs							
4302	Office Equip. Repair	8	21	20	-	-	N/A
Maintenance & Repairs Total		8	21	20	-	-	N/A
44 Services							
4401	Telephone	513	517	710	510	600	17.6%
4403	Assoc. Dues/Subscript.	995	985	1,100	1,000	1,000	0.0%
4405	Travel & Training	3,254	2,273	2,400	3,300	3,300	0.0%
4407	Court Costs	30	-	-	1,500	1,500	0.0%
4415	Special Services	379	37	100	-	-	N/A
4417	Printing and Reprod.	-	156	200	200	200	0.0%
4419	Professional Services	17,849	10,542	22,000	10,000	10,000	0.0%
4438	Litigation	7,087	5,546	-	8,000	8,000	0.0%
Services Total		30,107	20,056	26,510	24,510	24,600	0.4%
Total Legal		$ 223,671	$ 221,944	$ 236,120	$ 237,160	$ 241,160	1.7%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

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	$ 8,000
		Court Reporter	2,000
		Total	$ 10,000

CITY OF HENDERSON, KY

GENERAL FUND BUDGET

FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Department 10 - Administration							
Division 013 - City Clerk							
41 Personnel Services							
4101	Salaries - Supervision	$ 46,529	$ 48,855	$ 51,520	$ 51,290	$ 52,310	2.0%
4106	FICA	2,725	2,825	2,930	3,340	3,250	-2.7%
4107	Medicare	637	661	690	790	760	-3.8%
4108	Life Insurance	73	72	70	80	80	0.0%
4109	Health Insurance	10,860	11,640	12,480	12,480	12,300	-1.4%
4110	Cancer Insurance	-	47	100	100	100	0.0%
4111	Workers Compensation	156	161	130	200	110	-45.0%
4112	Employee Assist. Prgm	26	21	30	30	20	-33.3%
4115	Unemploy. Insurance	94	102	30	30	30	0.0%
4116	Employee Pension	6,191	7,849	6,960	7,990	8,460	5.9%
Personnel Services Total		67,292	72,232	74,940	76,330	77,420	1.4%
42 Supplies							
4203	Office Supplies	500	708	450	600	600	0.0%
4208	Postage	209	200	250	300	300	0.0%
4211	Periodicals & Supple.	-	42	-	-	-	N/A
Supplies Total		709	950	700	900	900	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	-	13	20	-	-	N/A
Maintenance & Repairs Total		-	13	20	-	-	N/A
44 Services							
4401	Telephone	451	470	530	470	540	14.9%
4403	Assoc. Dues/Subscript.	220	234	250	250	250	0.0%
4405	Travel & Training	-	197	-	300	300	0.0%
4408	Legal Advertising	6,862	6,462	5,530	7,000	7,000	0.0%
4415	Special Services	7	11	30	50	50	0.0%
4417	Printing and Reprod.	57	48	130	250	250	0.0%
4418	Contractual Services	-	-	3,470	2,800	1,500	-46.4%
4419	Professional Services	2,381	3,715	2,700	2,700	3,000	11.1%
Services Total		9,977	11,137	12,640	13,820	12,890	-6.7%
Total City Clerk		$ 77,978	$ 84,331	$ 88,300	$ 91,050	$ 91,210	0.2%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Administration **DIVISION:** City Clerk

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

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Department 10 - Administration
Division 016 - Human Relations

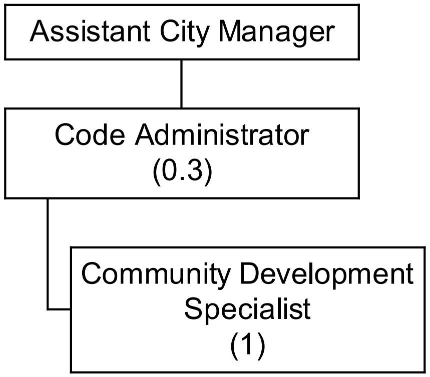
Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
41 Personnel Services							
4101	Salaries - Supervision	$ 44,412	$ 46,620	$ 49,180	$ 49,000	$ 50,170	2.4%
4106	FICA	2,608	2,744	2,880	3,040	3,110	2.3%
4107	Medicare	610	642	680	710	730	2.8%
4108	Life Insurance	73	72	80	80	80	0.0%
4109	Health Insurance	10,860	11,640	12,480	12,480	12,300	-1.4%
4110	Cancer Insurance	-	47	100	100	100	0.0%
4111	Workers Compensation	156	161	130	190	110	-42.1%
4112	Employee Assist. Prgm	26	21	30	30	20	-33.3%
4115	Unemploy. Insurance	156	102	30	30	30	0.0%
4116	Employee Pension	5,910	7,499	6,640	7,640	8,110	6.2%
Personnel Services Total		64,810	69,548	72,230	73,300	74,760	2.0%
42 Supplies							
4203	Office Supplies	253	83	250	300	300	0.0%
4208	Postage	129	93	80	180	180	0.0%
4209	Educational Supplies	-	-	-	400	400	0.0%
4211	Periodicals & Supple.	119	127	140	170	170	0.0%
Supplies Total		502	303	470	1,050	1,050	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	6	9	10	20	20	0.0%
Maintenance & Repairs Total		6	9	10	20	20	0.0%
44 Services							
4401	Telephone	874	919	1,230	920	1,030	12.0%
4402	Medical Exams	-	-	-	50	50	0.0%
4403	Assoc. Dues/Subscript.	-	42	-	400	400	0.0%
4405	Travel & Training	-	-	1,500	1,600	1,600	0.0%
4415	Special Services	156	162	170	500	500	0.0%
4417	Printing and Reprod.	103	17	30	250	250	0.0%
Services Total		1,132	1,141	2,930	3,720	3,830	3.0%
46 Capital Outlay							
4607	Data Processing Equip.	-	2,732	-	-	-	N/A
Capital Outlay Total		-	2,732	-	-	-	N/A
Total Human Relations		$ 66,450	$ 73,733	$ 75,640	$ 78,090	$ 79,660	2.0%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Administration **DIVISION:** Human Relations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	The Gleaner	$ 140
		Newsweek	30
		Total	$ 170
4403	Association Dues and Subscrip	Other	$ 400
4415	Special Services	Human Rights Annual Workshops	$ 500

ADMINISTRATION
COMMUNITY DEVELOPMENT



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

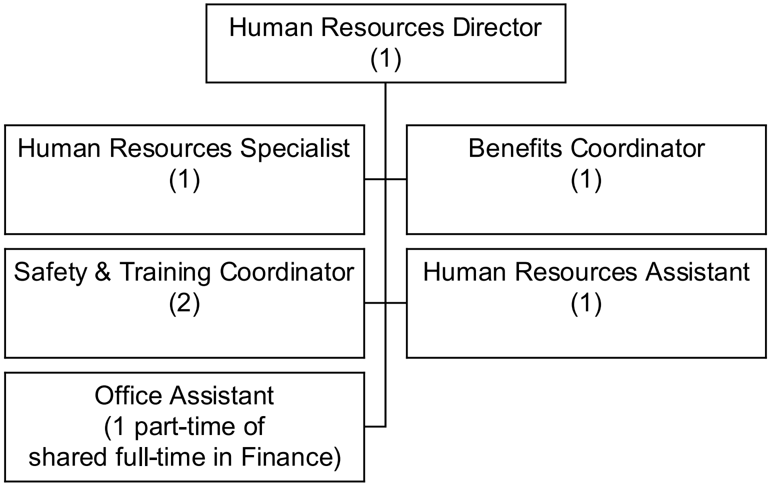
Account Number	**Account Description**	**2007 Actual**	**2008 Actual**	**2009 Projection**	**2009 Budget**	**2010 Proposed Budget**	**% Change**
Department 10 - Administration							
Division 017 - Community Development							
41 Personnel Services							
4101	Salaries - Supervision	$ -	$ 7,951	$ 19,060	$ 19,030	$ 19,420	2.0%
4102	Salaries - Clerical	39,348	42,503	-	-	-	N/A
4103	Salaries - Operational	-	199	43,610	43,330	44,270	2.2%
4104	Salaries - Overtime	2,223	1,634	1,320	-	1,000	N/A
4106	FICA	2,376	3,056	3,670	3,870	3,980	2.8%
4107	Medicare	556	715	860	910	930	2.2%
4108	Life Insurance	73	84	120	100	110	10.0%
4109	Health Insurance	10,860	13,677	16,230	16,230	15,990	-1.5%
4110	Cancer Insurance	-	63	130	130	130	0.0%
4111	Workers Compensation	419	623	780	1,200	750	-37.5%
4112	Employee Assist. Prgm	26	23	30	40	30	-25.0%
4115	Unemploy. Insurance	231	197	30	30	30	0.0%
4116	Employee Pension	5,533	7,906	8,640	9,800	10,340	5.5%
4118	Retirement - Other	-	482	-	-	-	N/A
Personnel Services Total		61,643	79,112	94,480	94,670	96,980	2.4%
42 Supplies							
4201	Fuel	-	-	-	-	500	N/A
4203	Office Supplies	570	804	800	700	700	0.0%
4208	Postage	524	387	520	600	600	0.0%
4209	Educational Supplies	770	240	800	800	800	0.0%
4211	Periodicals & Supple.	509	774	780	800	800	0.0%
Supplies Total		2,374	2,205	2,900	2,900	3,400	17.2%
43 Maintenance & Repairs							
4301	Vehicle Repair	-	-	-	-	500	N/A
4302	Office Equip. Repair	19	13	30	-	50	N/A
Maintenance & Repairs Total		19	13	30	-	550	N/A
44 Services							
4401	Telephone	860	913	650	-	-	N/A
4403	Assoc. Dues/Subscript.	125	567	300	600	600	0.0%
4405	Travel & Training	3,868	2,491	3,020	4,000	4,000	0.0%
4415	Special Services	12	32	20	-	200	N/A
4416	Car Allowance	-	345	-	-	-	N/A
4417	Printing and Reprod.	755	25	300	500	500	0.0%
Services Total		5,620	4,374	4,290	5,100	5,300	3.9%
46 Capital Outlay							
4650	Riverfront Improvements	23,545	-	-	-	-	N/A
Capital Outlay Total		23,545	-	-	-	-	N/A
Total Community Development		$ 93,201	$ 85,705	$ 101,700	$ 102,670	$ 106,230	3.5%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Administration **DIVISION:** Community Development

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

HUMAN RESOURCES



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

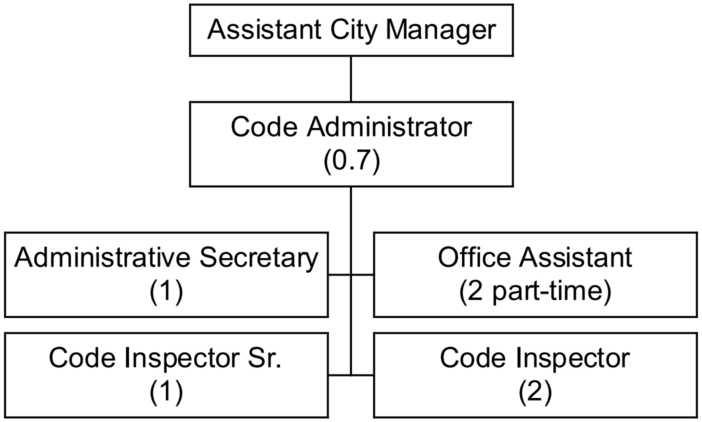
Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Department 10 - Administration							
Division 124 - Human Resources							
41 Personnel Services							
4101	Salaries - Supervision	$ 60,109	$ 63,010	$ 66,390	$ 65,840	$ 67,610	2.7%
4102	Salaries - Clerical	71,907	-	-	10,760	11,540	7.2%
4103	Salaries - Operational	60,836	120,234	135,700	142,280	145,110	2.0%
4104	Salaries - Overtime	3,559	4,672	7,890	5,960	6,080	2.0%
4106	FICA	11,389	10,836	11,950	13,940	14,280	2.4%
4107	Medicare	2,663	2,534	2,800	3,260	3,340	2.5%
4108	Life Insurance	351	306	390	360	410	13.9%
4109	Health Insurance	49,775	50,440	58,240	62,400	61,500	-1.4%
4110	Cancer Insurance	-	196	450	470	470	0.0%
4111	Workers Compensation	677	714	550	850	480	-43.5%
4112	Employee Assist. Prgm	175	97	110	140	100	-28.6%
4115	Unemploy. Insurance	898	673	170	180	180	0.0%
4116	Employee Pension	26,099	30,119	28,420	33,340	35,360	6.1%
Personnel Services Total		288,439	283,831	313,060	339,780	346,460	2.0%
42 Supplies							
4201	Fuel	74	-	-	-	-	N/A
4203	Office Supplies	3,044	1,945	1,550	2,000	2,000	0.0%
4208	Postage	1,485	1,310	1,200	1,700	1,780	4.7%
4209	Educational Supplies	1,554	763	770	700	600	-14.3%
4210	Photographic Supplies	22	-	-	50	-	-100.0%
4211	Periodicals & Supple.	1,105	20	800	410	350	-14.6%
Supplies Total		7,284	4,038	4,320	4,860	4,730	-2.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	12	-	-	-	-	N/A
4302	Office Equip. Repair	88	314	110	100	100	0.0%
Maintenance & Repairs Total		100	314	110	100	100	0.0%
44 Services							
4401	Telephone	2,440	2,816	3,350	3,300	3,300	0.0%
4402	Medical Exams	8,803	6,093	6,580	10,000	10,000	0.0%
4403	Assoc. Dues/Subscript.	848	853	970	920	1,010	9.8%
4404	Multi-Depart. Training	-	-	5,800	-	5,900	N/A
4405	Travel & Training	3,964	3,308	3,310	4,280	3,620	-15.4%
4408	Legal Advertising	6,740	5,219	2,200	5,000	5,000	0.0%
4415	Special Services	7,579	1,951	3,600	3,800	4,400	15.8%
4417	Printing and Reprod.	1,238	1,922	1,200	1,500	1,500	0.0%
4418	Contractual Services	8,327	1,667	100	-	-	N/A
4419	Professional Services	-	10,488	-	-	-	N/A
Services Total		39,940	34,317	27,110	28,800	34,730	20.6%
Total Human Resources		$ 335,763	$ 322,499	$ 344,600	$ 373,540	$ 386,020	3.3%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Administration **DIVISION:** Human Resources

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	KY Employment Law Letter	$ 350
4403	Association Dues and Subscrip	Rotary Club	$ 650
		Society for HR Professionals	160
		Evansville Area HR Association	100
		KY Public HR Association	100
		Total	$ 1,010
4404	Multi-Department Training	Work Zone Safety - Technician Class and Supervisor Class	$ 5,600
		(training for Public Works, Gas, HWU, HMPL, Safety employees)	
		Henderson Chamber Training Consortium Membership	300
		Total	$ 5,900
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 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Department 10 - Administration							
Division 233 - Code Enforcement							
41 Personnel Services							
4101	Salaries - Supervision	$ 57,481	$ 58,438	$ 44,450	$ 44,400	$ 45,320	2.1%
4102	Salaries - Clerical	53,500	64,739	50,340	62,050	56,290	-9.3%
4103	Salaries - Operational	123,107	129,069	134,840	138,340	139,240	0.7%
4104	Salaries - Overtime	365	59	40	500	500	0.0%
4106	FICA	13,719	14,822	13,450	15,250	14,970	-1.8%
4107	Medicare	3,208	3,467	3,150	3,570	3,500	-2.0%
4108	Life Insurance	377	363	320	410	390	-4.9%
4109	Health Insurance	55,115	57,521	46,180	71,140	57,810	-18.7%
4110	Cancer Insurance	-	185	350	540	450	-16.7%
4111	Workers Compensation	9,481	10,543	6,560	10,190	6,300	-38.2%
4112	Employee Assist. Prgm	151	124	150	150	120	-20.0%
4115	Unemploy. Insurance	351	394	110	120	120	0.0%
4116	Employee Pension	31,204	38,940	28,590	38,310	35,240	-8.0%
4118	Retirement - Other	-	482	-	-	-	N/A
Personnel Services Total		348,060	379,146	328,530	384,970	360,250	-6.4%
42 Supplies							
4201	Fuel	3,496	3,571	3,700	3,810	3,300	-13.4%
4202	Minor Tools	143	106	200	400	200	-50.0%
4203	Office Supplies	4,288	1,380	2,300	2,500	2,500	0.0%
4207	Clothing Supplies	1,001	593	800	1,000	800	-20.0%
4208	Postage	7,077	4,554	5,500	7,500	6,000	-20.0%
4209	Educational Supplies	115	1,324	200	400	400	0.0%
4210	Photographic Supplies	-	32	100	300	300	0.0%
4211	Periodicals & Supple.	-	168	200	400	400	0.0%
Supplies Total		16,119	11,729	13,000	16,310	13,900	-14.8%
43 Maintenance & Repairs							
4301	Vehicle Repair	2,213	443	700	2,000	1,500	-25.0%
4302	Office Equip. Repair	742	801	1,100	750	750	0.0%
Maintenance & Repairs Total		2,955	1,244	1,800	2,750	2,250	-18.2%
44 Services							
4401	Telephone	2,905	2,782	2,500	2,600	2,600	0.0%
4403	Assoc. Dues/Subscript.	834	968	1,100	1,100	1,100	0.0%
4405	Travel & Training	4,458	4,521	5,000	6,000	5,000	-16.7%
4406	Boards and Meetings	1,030	1,260	1,060	2,000	2,000	0.0%
4408	Legal Advertising	773	767	800	1,800	1,200	-33.3%
4415	Special Services	330	540	500	500	500	0.0%
4417	Printing and Reprod.	1,201	345	1,500	1,500	1,500	0.0%
4418	Contractual Services	-	1,552	14,250	15,000	17,500	16.7%
4419	Professional Services	20,398	22,485	-	-	-	N/A
Services Total		31,929	35,220	26,710	30,500	31,400	3.0%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

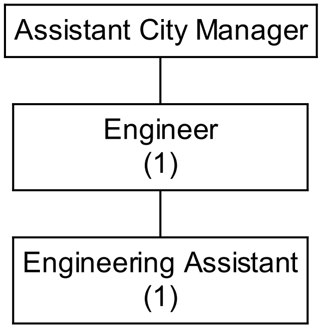
Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 233 - Code Enforcement (continued)							
46 Capital Outlay							
4601	Motor Vehicles	$ 16,400	$ -	$ 16,950	$ 15,500	$ -	-100.0%
Capital Outlay Total		16,400	-	16,950	15,500	-	-100.0%
Total Code Enforcement		$ 415,463	$ 427,340	$ 386,990	$ 450,030	$ 407,800	-9.4%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

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	100
		International Code Council, Inc.	100
		International Association Electrical Inspector	90
		Total	$ 1,100
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 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Department 10 - Administration							
Division 377 - Engineering							
41 Personnel Services							
4101	Salaries - Supervision	$ -	$ 1,512	$ -	$ -	$ -	N/A
4102	Salaries - Clerical	14,642	1,297	50	-	-	N/A
4103	Salaries - Operational	88,394	92,376	96,530	97,030	98,420	1.4%
4106	FICA	5,963	5,547	5,570	6,030	6,110	1.3%
4107	Medicare	1,394	1,297	1,310	1,410	1,430	1.4%
4108	Life Insurance	182	146	160	150	170	13.3%
4109	Health Insurance	26,245	24,347	24,960	24,960	24,600	-1.4%
4110	Cancer Insurance	-	97	190	190	190	0.0%
4111	Workers Compensation	4,770	5,257	3,410	5,300	3,290	-37.9%
4112	Employee Assist. Prgm	62	43	50	50	40	-20.0%
4115	Unemploy. Insurance	189	122	50	50	50	0.0%
4116	Employee Pension	13,712	15,051	13,070	15,160	15,910	4.9%
4118	Retirement - Other	-	241	-	-	-	N/A
Personnel Services Total		155,553	147,332	145,350	150,330	150,210	-0.1%
42 Supplies							
4201	Fuel	840	896	1,000	870	900	3.4%
4202	Minor Tools	19	43	50	50	50	0.0%
4203	Office Supplies	752	796	850	600	1,580	163.3%
4207	Clothing Supplies	-	85	100	100	100	0.0%
4208	Postage	141	112	80	100	100	0.0%
Supplies Total		1,752	1,931	2,080	1,720	2,730	58.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	236	684	200	200	200	0.0%
4302	Office Equip. Repair	191	15	50	50	4,500	8900.0%
4324	Canoe Creek Maint.	139,127	6,309	100	5,000	-	-100.0%
Maintenance & Repairs Total		139,555	7,008	350	5,250	4,700	-10.5%
44 Services							
4401	Telephone	1,324	1,423	2,100	1,400	2,040	45.7%
4403	Assoc. Dues/Subscript.	1,174	477	500	460	2,740	495.7%
4405	Travel & Training	1,048	494	500	1,640	3,850	134.8%
4415	Special Services	1,450	10,261	200	2,200	500	-77.3%
4416	Car Allowance	-	173	-	-	-	N/A
4417	Printing and Reprod.	155	13	50	50	50	0.0%
4418	Contractual Services	-	3,652	-	-	4,000	N/A
Services Total		5,152	16,493	3,350	5,750	13,180	129.2%
46 Capital Outlay							
4607	Data Processing Equip.	-	1,576	18,200	18,000	-	-100.0%
Capital Outlay Total		-	1,576	18,200	18,000	-	-100.0%
Total Engineering		$ 302,012	$ 174,340	$ 169,330	$ 181,050	$ 170,820	-5.7%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Administration **DIVISION:** Engineering

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	11x17 flatbed scanner HP8300	$ 500
		DeskJet printer HP6940	100
		Digital camera	150
		Printer Cartridges and Supplies	830
		Total	$ 1,580
4302	Office Equipment Repair & Mai	Software Upgrade - AutoCAD Civil 3D/Raster	$ 1,400
		GPS Warranty - TSC2 Logger & Receiver	1,800
		GPS Upgrade - Glosnass (one-time fee)	1,300
		Total	$ 4,500
4403	Association Dues and Subscrip	American Society of Civil Engineers	$ 250
		National Society of Professional Engineers	250
		Kentucky Society of Professional Engineers (Green River Chapter	80
		Advance Solutions Institute	2,000
		American Public Works Association	160
		Total	$ 2,740
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 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 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	4,000	5,000	5,000	5,000	5,000	0.0%
4471	Autism Society	750	-	-	-	-	N/A
4472	Hend. Arts Alliance	7,500	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	37,500	42,500	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	6,000	4,500	8,250	4,500	4,500	0.0%
4494	O.A.T.S.	10,000	-	-	-	-	N/A
4497	Imagination Library	-	2,700	2,700	2,700	2,700	0.0%
Services Total		190,250	186,200	191,450	187,700	187,700	0.0%
44 Services - Quasi Agencies							
4456	Planning Commission	195,750	203,714	185,600	194,730	219,330	12.6%
4457	Ambulance Service	225,746	207,195	230,110	306,820	318,360	3.8%
4461	Henderson Tourism	33,701	33,700	33,700	33,700	33,700	0.0%
4484	Disaster & Emerg. Ser	12,522	127	43,000	43,820	27,870	-36.4%
4485	Hend City/Co Air Board	62,500	99,836	71,090	71,090	86,750	22.0%
4491	NW KY Forward	27,000	27,000	32,000	27,000	38,000	40.7%
4498	GIS	1,934	112,914	175,300	175,300	119,610	-31.8%
Services Total		559,153	684,487	770,800	852,460	843,620	-1.0%
45 Sundry Charges							
4501	Insurance Expense	421,273	382,189	390,000	375,000	400,000	6.7%
Sundry Charge Total		421,273	382,189	390,000	375,000	400,000	6.7%
47 Transfers							
4711	Reserve for Conting.	15,287	196,300	20,000	31,200	77,360	147.9%
Transfers Total		15,287	196,300	20,000	31,200	77,360	147.9%
Total Non-departmental		$ 1,185,963	$ 1,449,176	$ 1,372,250	$ 1,446,360	$ 1,508,680	4.3%

CITY OF HENDERSON, KY
HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
37 Other Revenue							
3700	Interest Income	$ 9,053	$ 6,191	$ 3,300	$ 6,000	$ 3,000	-50.0%
Other Revenue Total		9,053	6,191	3,300	6,000	3,000	-50.0%
38 Transfer							
3855	Transfer from Health Ins.	-	385,905	175,000	175,000	-	-100.0%
Transfer Total		-	385,905	175,000	175,000	-	-100.0%
HRA REVENUE TOTAL		$ 9,053	$ 392,096	$ 178,300	$ 181,000	$ 3,000	-98.3%
	EXPENSE						
Department 90 - Non-Departmental							
45 Sundry Charges							
4546	HRA Claims	$ 74,719	$ 98,710	$ 105,210	$ 100,000	$ 125,000	25.0%
Sundry Charges Total		74,719	98,710	105,210	100,000	125,000	25.0%
HRA EXPENSE TOTAL		$ 74,719	$ 98,710	$ 105,210	$ 100,000	$ 125,000	25.0%
HRA NET		(65,666)	293,386	73,090	81,000	(122,000)	

CITY OF HENDERSON, KY
HEALTH INSURANCE FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
37 Other Revenue							
3700	Interest Income	$ 22,294	$ 12,175	$ 3,900	$ 18,000	$ 1,510	-91.6%
3778	Premiums - 911	115,297	119,698	132,500	164,740	187,580	13.9%
3779	Premiums - Landfill	-	43,650	46,800	46,800	46,130	-1.4%
3780	Premiums - Plan./GIS	54,300	23,280	12,480	12,480	12,300	-1.4%
3781	Premiums - Water	837,125	895,310	957,840	973,280	948,480	-2.5%
3782	Premiums - Power	593,680	575,210	544,960	698,770	499,200	-28.6%
3783	Premiums - Trans. Stat.	8,145	8,730	1,560	9,360	-	-100.0%
3784	Premiums - San. Coll.	183,715	155,200	174,720	174,720	172,200	-1.4%
3785	Premiums - Cemetery	43,440	46,560	49,920	49,920	49,200	-1.4%
3786	Premiums - General	2,314,628	2,473,112	2,628,550	2,814,880	2,810,570	-0.2%
3787	Premiums - Gas	279,645	299,730	322,400	336,960	332,100	-1.4%
3788	Premiums - HART	103,170	126,100	143,520	174,720	172,200	-1.4%
3789	Premiums - PWI	111,315	133,860	131,040	146,640	144,530	-1.4%
Other Revenue Total		4,666,754	4,912,615	5,150,190	5,621,270	5,376,000	-4.4%
HEALTH INS. TOTAL REVENUE		$ 4,666,754	$ 4,912,615	$ 5,150,190	$ 5,621,270	$ 5,376,000	-4.4%
	EXPENSE						
Insurance Expense							
4545	Plan Administration	$ 347,321	$ 421,294	$ 436,000	$ 430,000	467,000	8.6%
4501	Claims Expense	4,470,924	4,617,270	4,269,000	5,030,000	4,568,000	-9.2%
Insurance Total		4,818,245	5,038,564	4,705,000	5,460,000	5,035,000	-7.8%
4704	Transfers to HRA	-	385,905	175,000	175,000	-	-100.0%
Transfers Total		-	385,905	175,000	175,000	-	-100.0%
HEALTH INS. EXPENSE TOTAL		$ 4,818,245	$ 5,424,470	$ 4,880,000	$ 5,635,000	$ 5,035,000	-10.6%
HEALTH INSURANCE NET		$ (151,491)	$ (511,854)	$ 270,190	$ (13,730)	$ 341,000	

CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
37 Other Revenue							
3700	Interest Income	$ 6,684	$ 3,730	$ 200	$ 50,000	$ 1,000	-98.0%
3753	Federal Grant	-	179,498	-	8,000,000	8,000,000	0.0%
3777	Bond or Loan Proceeds	3,232,612	-	1,583,740	9,292,500	-	-100.0%
Other Revenue Total		3,239,296	183,228	1,583,940	17,342,500	8,001,000	-53.9%
38 Transfer							
3851	Transfer from General	-	91,816	-	225,000	-	-100.0%
Transfer Total		-	91,816	-	225,000	-	-100.0%
CONSTRUCTION REVENUE TOTAL		$ 3,239,296	$ 275,044	$ 1,583,940	$17,567,500	$ 8,001,000	-54.5%
	EXPENSE						
45 Sundry Charge							
4507	Loan Issuance Cost	$ 80,612	$ -	$ 35,560	$ 292,500	$ -	-100.0%
Sundry Charge Total		80,612	-	35,560	292,500	-	-100.0%
46 Capital Outlay							
4612	Street	189,973	128,217	-	-	-	N/A
4617	Public Works Building	-	50,516	350,000	8,225,000	-	-100.0%
4626	Land Acquisition	-	819,779	458,400	-	-	N/A
4647	Fire Station	2,153,145	145,173	-	-	-	N/A
4650	Riverfront Improvements	458,340	180,078	-	8,000,000	8,000,000	0.0%
Capital Outlay Total		2,801,458	1,323,764	808,400	16,225,000	8,000,000	-50.7%
47 Transfers							
4703	Transfer to General	95,434	-	5,330	-	-	N/A
Transfers Total		95,434	-	5,330	-	-	N/A
CONSTRUCTION EXPENSE TOTAL		$ 2,977,504	$ 1,323,764	$ 849,290	$16,517,500	$ 8,000,000	-51.6%
CONSTRUCTION NET		$ 261,792	$ (1,048,720)	$ 734,650	$ 1,050,000	$ 1,000	

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☐ **EQUIPMENT**

DEPARTMENT: Construction Fund

☒ **IMPROVEMENTS OTHER THAN BUILDINGS**

DIVISION:

☐ **BUILDING IMPROVEMENTS**

DESCRIPTION OF ITEM OR PROJECT:

Various riverfront improvements with funding coming from a federal transportation grant.

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

COSTS	
BASIC COSTS	$ 8,000,000
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 8,000,000

CITY OF HENDERSON, KY
CANOE CREEK FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
37 Other Revenue							
3700	Interest Income	$ 5,364	$ 12,752	$ 2,960	$ 5,000	$ 2,000	-60.0%
3764	County Contribution	-	-	16,160	-	-	N/A
3797	Water Contribution	-	-	16,160	-	-	N/A
Other Revenue Total		5,364	12,752	35,280	5,000	2,000	-60.0%
38 Transfer Miscellaneous							
3851	Transfer from General	202,500	100,000	-	-	-	N/A
Transfers Miscellaneous Total		202,500	100,000	-	-	-	N/A
CANOE CREEK REVENUE TOTAL		$ 207,864	$ 112,752	$ 35,280	$ 5,000	$ 2,000	-60.0%
	EXPENSE						
43 Maintenance & Repairs							
4324	Canoe Creek Maint..	$ -	$ -	$ 75,250	$ 326,870	$ 125,000	-61.8%
4419	Professional Services	-	-	85,375	-	74,400	N/A
Maintenance & Repairs Total		-	-	160,625	326,870	199,400	-39.0%
CANOE CREEK EXPENSE TOTAL		$ -	$ -	$ 160,625	$ 326,870	$ 199,400	-39.0%
CANOE CREEK NET		$ 207,864	$ 112,752	$ (125,345)	$ (321,870)	$ (197,400)	

CITY OF HENDERSON, KY
FLOOD MITIGATION FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
37 Other Revenue							
3700	Interest Income	$ -	$ 249	$ 110	$ 1,000	$ -	-100.0%
3754	State Grant	-	240,545	1,250,000	1,000,000	1,350,000	35.0%
3764	County Contribution	-	-	100,000	-	100,000	N/A
3798	City Contribution	-	-	100,000	-	100,000	N/A
Other Revenue Total		-	240,794	1,450,110	1,001,000	1,550,000	54.8%
FLOOD MITIGATION REVENUE		$ -	$ 240,794	$ 1,450,110	$ 1,001,000	$ 1,550,000	54.8%
	EXPENSE						
43 Maintenance & Repairs							
4324	Canoe Creek Maint..	$ -	$ 250,951	$ 1,030,560	$ 1,001,000	$ 1,390,000	38.9%
4419	Professional Services	-	87,938	81,050	-	160,000	N/A
Maintenance & Repairs Total		-	338,889	1,111,610	1,001,000	1,550,000	54.8%
FLOOD MITIGATION EXPENSE		$ -	$ 338,889	$ 1,111,610	$ 1,001,000	$ 1,550,000	54.8%
FLOOD MITIGATION NET		$ -	$ (98,095)	$ 338,500	$ -	$ -	

CITY OF HENDERSON, KY
COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
37 Other Revenue							
3760	CDBG Revenue	$ 369,016	$ 247,420	$ 373,000	$ 342,300	$ 411,000	20.1%
Other Revenue Total		369,016	247,420	373,000	342,300	411,000	20.1%
38 Transfers							
3857	CDBG REV. LOAN	44,734	-	-	-	-	N/A
Transfers Total		44,734	-	-	-	-	N/A
CDBG REVENUE TOTAL		$ 413,750	$ 247,420	$ 373,000	$ 342,300	$ 411,000	20.1%
	EXPENSE						
Department 10 - Administration							
Division 017 - Community Development							
47 Transfers							
4703	Transfer to General	$ 84,428	$ 85,810	$ -	$ -	$ -	N/A
Transfers Total		84,428	85,810	-	-	-	N/A
48 Community Development							
4830	Relocation	4,792	-	2,500	3,000	3,000	0.0%
4840	Rehabilitation -CDBG	196,742	58,873	145,799	138,000	206,700	49.8%
4860	Grant Administration	384	311	52,069	50,250	50,250	0.0%
4890	Public Facilities	76,170	142,160	133,580	113,360	113,360	0.0%
4894	Public Services	6,500	5,000	39,052	37,690	37,690	0.0%
Community Development Total		284,588	206,344	373,000	342,300	411,000	20.1%
CDBG EXPENSE TOTAL		$ 369,016	$ 292,154	$ 373,000	$ 342,300	$ 411,000	20.1%
CDBG NET		$ 44,734	$ (44,734)	$ -	$ -	$ -	

CITY OF HENDERSON, KY
MAJOR REPAIRS DETAIL INFORMATION
FISCAL YEAR 2010

☐ **EQUIPMENT**

DEPARTMENT: Administration

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

DIVISION: Community Development

☒ **BUILDING IMPROVEMENTS**

DESCRIPTION OF ITEM OR PROJECT:

Replace 1985 JFK Center Gym floor using CDBG funding. Cost includes material and installation of Taraflex Sports Flooring.

COSTS

BASIC COSTS	
CONSTRUCTION/ INSTALLATION	56,000
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 56,000

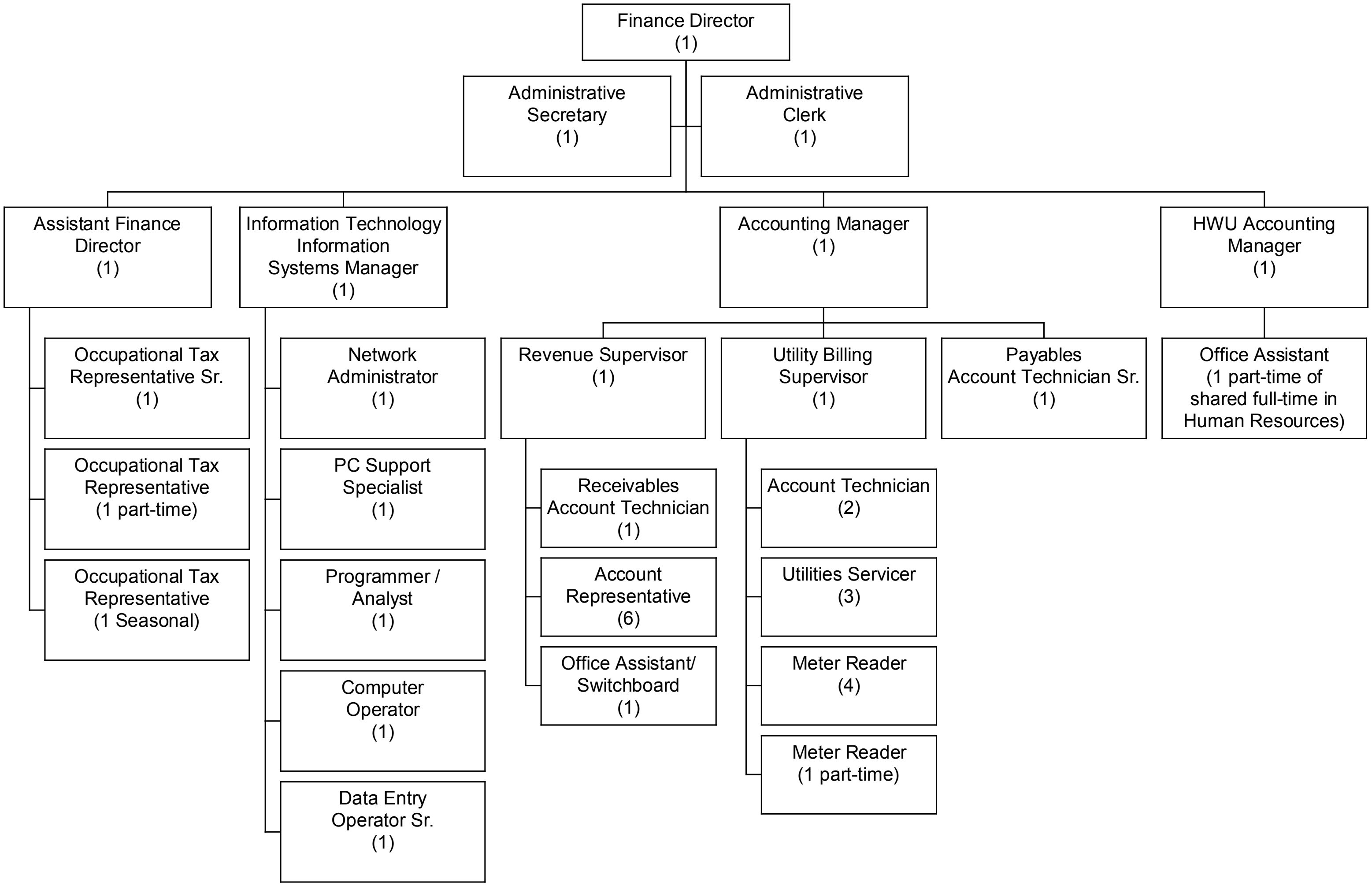
RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):

Floor Scrubber - $4,750 will be purchased by the Parks Recreation division in the General Fund.

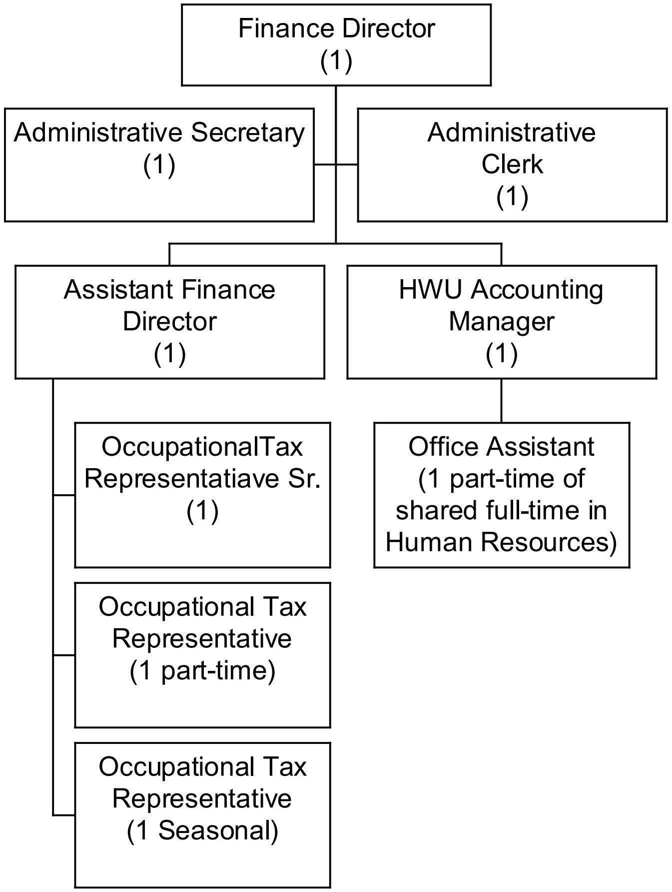
CITY OF HENDERSON, KY
HOME GRANT FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
37 Other Revenue							
3766	HOME Program	$ 420,000	$ 108,012	$ 240,000	$ 264,000	$ 264,000	0.0%
Other Revenue Total		420,000	108,012	240,000	264,000	264,000	0.0%
38 Transfer Miscellaneous							
3851	Transfer from General	31,386	-	-	-	-	N/A
Transfers Miscellaneous Total		31,386	-	-	-	-	N/A
HOME GRANT REVENUE TOTAL		$ 451,386	$ 108,012	$ 240,000	$ 264,000	$ 264,000	0.0%
	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	$ 410,961	$ 60,012	$ 247,000	$ 240,000	$ 240,000	0.0%
4865	Administration	-	-	24,000	24,000	24,000	0.0%
4897	Exterior Rehabilitation	1,977	-	-	-	-	N/A
Community Development Total		412,938	60,012	271,000	264,000	264,000	0.0%
HOME EXPENSE TOTAL		$ 412,938	$ 108,012	$ 271,000	$ 264,000	$ 264,000	0.0%
HOME NET		$ 38,448	$ -	$ (31,000)	$ -	$ -	

FINANCE DEPARTMENT



FINANCE DEPARTMENT ADMINISTRATION



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

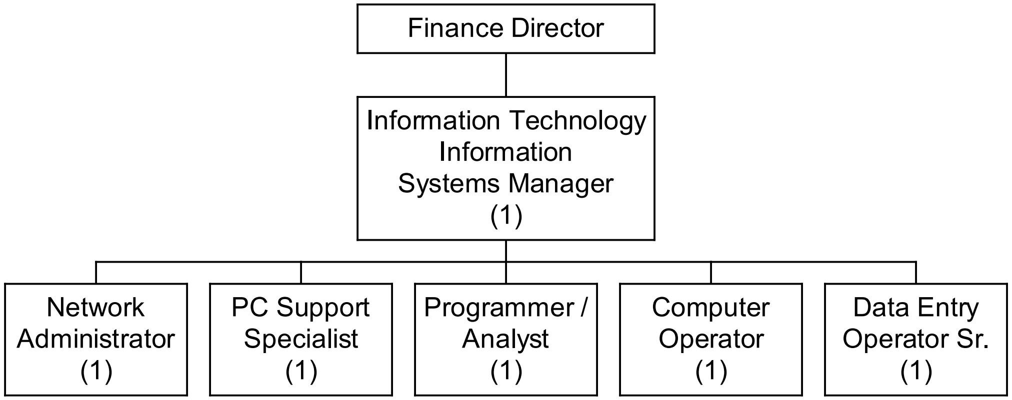
Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Department 15 - Finance							
Division 121 - Finance Administration							
41 Personnel Services							
4101	Salaries - Supervision	$ 196,148	$ 228,947	$ 145,060	$ 142,600	$ 148,160	3.9%
4102	Salaries - Clerical	212,594	227,546	111,690	107,350	110,610	3.0%
4103	Salaries - Operational	58,035	37,656	-	-	-	N/A
4104	Salaries - Overtime	43,514	35,320	28,900	37,950	38,190	0.6%
4106	FICA	29,640	30,564	16,470	17,850	18,410	3.1%
4107	Medicare	6,932	7,148	3,860	4,180	4,310	3.1%
4108	Life Insurance	916	888	380	360	410	13.9%
4109	Health Insurance	139,370	151,320	62,400	62,400	61,500	-1.4%
4110	Cancer Insurance	-	550	470	470	470	0.0%
4111	Workers Compensation	1,891	2,010	680	1,050	1,100	4.8%
4112	Employee Assist. Prgm	332	270	130	130	90	-30.8%
4115	Unemploy. Insurance	729	530	120	140	150	7.1%
4116	Employee Pension	68,643	84,340	36,750	44,220	47,330	7.0%
Personnel Services Total		758,745	807,089	406,910	418,700	430,730	2.9%
42 Supplies							
4201	Fuel	859	1,177	1,050	1,140	1,100	-3.5%
4203	Office Supplies	13,873	15,494	8,570	10,000	8,600	-14.0%
4207	Clothing Supplies	973	22	40	-	-	N/A
4208	Postage	16,575	13,789	9,500	7,900	8,910	12.8%
4209	Educational Supplies	-	67	-	-	-	N/A
4211	Periodicals & Supple.	451	540	440	450	450	0.0%
4230	Over/Short Account	455	344	-	-	-	N/A
Supplies Total		33,187	31,434	19,600	19,490	19,060	-2.2%
43 Maintenance & Repairs							
4301	Vehicle Repair	150	218	990	400	550	37.5%
4302	Office Equip. Repair	1,134	2,060	1,100	1,200	1,150	-4.2%
Maintenance & Repairs Total		1,284	2,278	2,090	1,600	1,700	6.3%
44 Services							
4401	Telephone	6,370	7,509	7,240	4,080	4,900	20.1%
4403	Assoc. Dues/Subscript.	245	600	460	460	470	2.2%
4405	Travel & Training	5,224	1,956	2,850	4,530	4,500	-0.7%
4408	Legal Advertising	3,151	2,830	2,850	3,400	3,000	-11.8%
4415	Special Services	1,158	5,720	2,000	2,500	2,000	-20.0%
4417	Printing and Reprod.	7,400	4,010	4,500	4,650	4,350	-6.5%
4419	Professional Services	40,001	40,550	-	-	-	N/A
4441	Bank Fees	254	192	-	-	-	N/A
4442	Trust Fees	129	-	-	-	200	N/A
4443	Charge Card Expense	139	1,397	-	-	-	N/A
4443-01	Charge Card - Utilities	504	1,400	-	-	-	N/A
4522	Audit Expense	15,091	22,462	25,610	22,000	23,870	8.5%
Services Total		79,667	88,626	45,510	41,620	43,290	4.0%
Total Finance		$ 872,882	$ 929,428	$ 474,110	$ 481,410	$ 494,780	2.8%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

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	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	420
		Mailing of 650 Pension Checks and Notices per year at 44 cents e	290
		Total	$ 8,910
4211	Periodicals and Supplements	Reference Books	$ 250
		Governmental Accounting Standards Board Subscription	200
		Total	$ 450
4403	Association Dues and Subscrip	Governmental Finance Officers Association	$ 235
		Kentucky Occupational Tax Organization	150
		Kentucky Governmental Finance Officers Association	50
		Sam's Club	35
		Total	$ 470
4417	Printing	Print and stuff Year-end Net Profit Tax Forms by Contractor	$ 2,560
		Print Licenses	310
		Budget Covers and Dividers	650
		Print and stuff Year-end Quarterly Payroll Tax Forms by Contracto	330
		Copier	500
		Total	$ 4,350

FINANCE DEPARTMENT
INFORMATION TECHNOLOGY



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Department 15 - Finance							
Division 122 - Information Technology							
41 Personnel Services							
4101	Salaries - Supervision	$ 60,130	$ 62,918	$ 66,430	$ 66,130	$ 68,070	2.9%
4102	Salaries - Clerical	31,885	33,267	35,070	34,900	35,610	2.0%
4103	Salaries - Operational	144,693	160,378	168,500	168,090	172,650	2.7%
4104	Salaries - Overtime	1,370	2,794	1,840	3,050	3,090	1.3%
4106	FICA	13,828	14,968	15,660	16,880	17,330	2.7%
4107	Medicare	3,234	3,501	3,670	3,950	4,050	2.5%
4108	Life Insurance	413	432	460	440	490	11.4%
4109	Health Insurance	61,540	69,840	74,880	74,880	73,800	-1.4%
4110	Cancer Insurance	-	283	570	570	570	0.0%
4111	Workers Compensation	876	925	670	1,030	590	-42.7%
4112	Employee Assist. Prgm	148	126	140	150	110	-26.7%
4115	Unemploy. Insurance	446	320	120	130	140	7.7%
4116	Employee Pension	31,599	41,655	36,650	42,410	45,160	6.5%
Personnel Services Total		350,162	391,406	404,660	412,610	421,660	2.2%
42 Supplies							
4203	Office Supplies	1,941	1,696	2,200	3,400	2,800	-17.6%
4208	Postage	11	27	60	100	100	0.0%
4209	Educational Supplies	3,068	2,516	4,500	5,000	5,000	0.0%
4211	Periodicals & Supple.	618	446	660	660	660	0.0%
Supplies Total		5,637	4,685	7,420	9,160	8,560	-6.6%
43 Maintenance & Repairs							
4302	Office Equip. Repair	74,878	68,280	82,210	78,990	80,810	2.3%
Maintenance & Repairs Total		74,878	68,280	82,210	78,990	80,810	2.3%
44 Services							
4401	Telephone	3,937	2,031	2,060	2,500	2,500	0.0%
4403	Assoc. Dues/Subscript.	-	125	130	130	160	23.1%
4405	Travel & Training	5,000	3,788	1,250	6,700	5,720	-14.6%
4408	Legal Advertising	1,329	-	-	-	-	N/A
4415	Special Services	7,289	64	130	50	100	100.0%
4417	Printing and Reprod.	10	18	80	80	80	0.0%
4418	Contractual Services	140	600	2,500	5,000	5,000	0.0%
4419	Professional Services	7,632	13,366	11,400	13,600	12,600	-7.4%
4440	Web Services	2,816	12,074	12,300	12,240	12,240	0.0%
Services Total		28,153	32,066	29,850	40,300	38,400	-4.7%
46 Capital Outlay							
4607	Data Processing Equip.	36,711	67,821	36,250	36,320	100,500	176.7%
Capital Outlay Total		36,711	67,821	36,250	36,320	100,500	176.7%
Total Information Technology		$ 495,542	$ 564,258	$ 560,390	$ 577,380	$ 649,930	12.6%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

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	Web Designer	200
		PC Plus Magazine	200
		iSeries News Magazine	170
		Windows 200x Server Information and Reference	90
		Total	$ 660
4302	Office Equipment and Repair	LOGOS Maintenance	$ 43,660
		IBM Maintenance, Model 500 and Printers	5,200
		Spare Network Switch	5,000
		Symantec Backup Exec Software	800
		McAfee Anti-Virus Renewal	2,000
		IBM Hardware Maintenance, Model 800	4,000
		Burster Maintenance	1,800
		BurstTek Log Analyzer Renewal	1,400
		Firewall Maintenance	7,200
		SpoolFlex Maintenance	600
		Mailfoundry Maintenance	600
		DBU/Dameware Maintenance	550
		Other Hardware	5,000
		Other Software	3,000
		Total	$ 80,810
4403	Association Dues and Subscrip	COMMON Membership Dues	$ 160
4418	Contractual Services	New World Software Modifications	$ 5,000
4419	Professional Services	Business Recovery	$ 8,600
		Network/Internet Consulting	4,000
		Total	$ 12,600
4440	Web Services	HMPL Fiber Charges	$ 7,200
		HMPL High Speed Internet	3,000
		Web Site/E-mail ISP	2,040
		Total	$ 12,240

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Finance

DIVISION: Information Technology

DESCRIPTION OF ITEM OR PROJECT:

IBM System i Server. This will replace the current AS/400 server that runs the LOGOS software and other Financial applications. The current AS/400 was purchased in 2003 and can no longer be updated. The software provider and IBM do not support the version of the operating system that is installed on it. More hard drive space and processor speed are needed. Note: We can no longer get IBM software support on the old model.

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

COSTS	
BASIC COSTS	$ 49,500
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 49,500

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Finance

DIVISION: Information Technology

DESCRIPTION OF ITEM OR PROJECT:

2 Exchange Servers: 2007 Enterprise Edition. This will upgrade the current in-house email system to allow in-house management of external email and high availability (limited downtime) of the email.

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

Windows Server 2008 client licenses - $3,200; Two Exchange Server 2007 Enterprise software - $8,000; and Exchange Server 2007 Enterprise client licenses - $4,400.

COSTS

BASIC COSTS	$ 20,000
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	15,600
TOTAL	$ 35,600

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Finance

DIVISION: Information Technology

DESCRIPTION OF ITEM OR PROJECT:

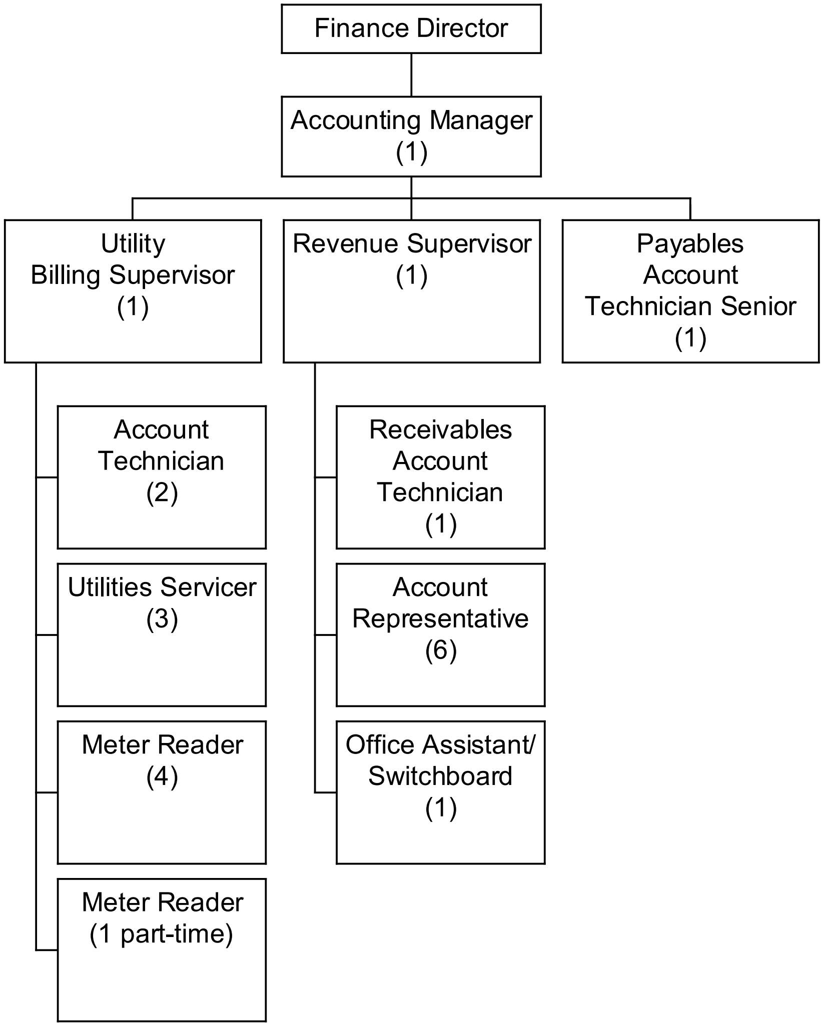
14 personal computers with monitors. Current computers are outdated and slow. They will not be able to effectively run new software.

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

COSTS

BASIC COSTS	$ 15,400
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 15,400

FINANCE DEPARTMENT
ACCOUNTING



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Department 15 - Finance
Division 123 - Accounting

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
41 Personnel Services							
4101	Salaries - Supervision	$ 35,026	$ 41,345	$ 141,020	$ 139,270	$ 141,660	1.7%
4102	Salaries - Clerical	129,730	150,786	294,330	294,970	299,810	1.6%
4103	Salaries - Operational	196,548	185,680	222,210	239,850	241,590	0.7%
4104	Salaries - Overtime	9,520	11,918	33,600	9,230	9,380	1.6%
4105	Salaries - Other	7,435	-	-	-	2,780	N/A
4106	FICA	21,942	22,371	39,290	42,370	43,100	1.7%
4107	Medicare	5,132	5,232	9,190	9,910	10,080	1.7%
4108	Life Insurance	934	984	1,730	1,520	1,700	11.8%
4109	Health Insurance	138,465	151,320	253,760	262,080	258,300	-1.4%
4110	Cancer Insurance	-	675	1,900	1,980	1,980	0.0%
4111	Workers Compensation	10,407	11,026	8,360	12,980	5,640	-56.5%
4112	Employee Assist. Prgm	345	281	470	530	380	-28.3%
4115	Unemploy. Insurance	505	367	300	330	340	3.0%
4116	Employee Pension	49,167	62,353	93,070	106,440	110,380	3.7%
Personnel Services Total		605,157	644,338	1,099,230	1,121,460	1,127,120	0.5%
42 Supplies							
4201	Fuel	9,575	11,684	10,500	12,340	12,000	-2.8%
4202	Minor Tools	843	742	500	800	800	0.0%
4203	Office Supplies	3,899	2,861	7,800	8,000	8,000	0.0%
4205	Medical & Drug Supply	19	5	-	50	-	-100.0%
4207	Clothing Supplies	2,550	1,956	2,100	2,200	2,400	9.1%
4208	Postage	59,742	69,462	75,900	75,950	87,990	15.9%
4209	Educational Supplies	-	-	310	310	330	6.5%
Supplies Total		76,628	86,710	97,110	99,650	111,520	11.9%
43 Maintenance & Repairs							
4301	Vehicle Repair	2,239	7,498	2,500	3,500	3,000	-14.3%
4302	Office Equip. Repair	2,287	4,592	3,000	3,000	3,100	3.3%
4304	Other Equipment Repair	2,675	140	3,000	2,000	2,900	45.0%
Maintenance & Repairs Total		7,202	12,230	8,500	8,500	9,000	5.9%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 123 - Accounting (continued)							
44 Services							
4401	Telephone	$ 2,658	$ 2,793	$ 5,550	$ 6,000	$ 5,900	-1.7%
4402	Medical Exams	381	199	200	300	300	0.0%
4403	Assoc. Dues/Subscript.	-	-	200	200	200	0.0%
4405	Travel & Training	-	388	600	600	600	0.0%
4408	Legal Advertising	106	-	500	200	200	0.0%
4414	Clothing / Cleaning	800	650	750	1,000	800	-20.0%
4415	Special Services	451	663	4,130	3,800	3,700	-2.6%
4417	Printing and Reprod.	10,157	12,696	15,000	16,900	16,780	-0.7%
4418	Contractual Services	26	20,448	37,500	17,280	20,160	16.7%
4419	Professional Services	-	-	42,000	42,000	41,500	-1.2%
4441	Bank Fees	-	-	150	300	200	-33.3%
4443	Charge Card Expense	-	-	300	300	300	0.0%
4443-01	Charge Card - Utilities	-	-	2,500	1,500	2,500	66.7%
Services Total		14,578	37,836	109,380	90,380	93,140	3.1%
46 Capital Outlay							
4601	Motor Vehicles	10,969	10,615	12,260	11,750	-	-100.0%
4608	Instrument/Apparatus	-	26,845	-	-	-	N/A
Capital Outlay Total		10,969	37,460	12,260	11,750	-	-100.0%
Total Accounting		$ 714,534	$ 818,574	$ 1,326,480	$ 1,331,740	$ 1,340,780	0.7%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Finance **DIVISION:** Accounting

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of 170,000 Utility Statements per year at 36 cents each	$ 61,200
		Mailing of 36,000 Cut-off Notices per year at 41.4 cents each	14,910
		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 4,800 Final Utility Bills per year at 44 cents each	2,110
		Mailing of 3,000 Miscellaneous Collection Items at 44 cents each	1,320
		Mailing of 1,000 Miscellaneous Utility Items at 44 cents each	440
		Mailing of 1,500 Delinquent Property Tax Notices at 28 cents each	420
		Other	1,290
		Total	$ 87,990
4209	Educational Supplies	Governmental Accounting Standards Board Reference Manual	$ 240
		Commerce Clearing House Reference Manual	90
		Total	$ 330
4403	Association Dues and Subscrip	Kentucky CPA License Fee for Accounting Manager	$ 200
4415	Special Services	Henderson County Clerk Filing Fees	$ 3,300
		Other	400
		Total	$ 3,700
4417	Printing	DataImage Printing Stock -- 6 cents x 16,000 x 12	$ 11,520
		Other printed forms (cutoff notices, handouts, other forms)	4,900
		W-2 and Other Payroll Tax Forms	360
		Total	$ 16,780
4418	Contractual Services	DataImage -- Fee for Printing Utility Bills -- 9 cents x 16,000 x 12	$ 17,280
		DataImage -- Website Fee -- 1.5 cents x 16,000 x 12	2,880
		Total	$ 20,160
4419	Professional	Fee for Use of PVA's Property Value Database	$ 40,000
		GFOA Fee for Review of CAFR	600
		Other	900
		Total	$ 41,500

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Department 90 - Non-Departmental							
Division 597 - Debt							
45 Sundry Charges							
4502	Interest Expense	$ 223,886	$ 102,818	$ 85,820	$ 86,180	$ 82,200	-4.6%
4575	Series 2000 Debt	90,000	-	-	-	-	N/A
4576	Riverfront KADD	45,000	45,000	50,000	50,000	50,000	0.0%
4576	Police Station KADD	40,000	40,000	40,000	40,000	45,000	12.5%
4577	Police Car Debt	103,277	108,390	-	-	-	N/A
4578	Equipment 03	160,000	165,000	165,000	165,000	-	-100.0%
4579	Leaf Vacuum 2005-06	24,517	25,924	27,560	27,460	-	-100.0%
4581	Street Sweeper 2006-07	23,874	42,824	44,950	44,950	23,310	-48.1%
4582	2010 Equipment Debt	-	-	-	-	68,340	N/A
Sundry Charges Total		710,554	529,955	413,330	413,590	268,850	-35.0%
Total Debt		$ 710,554	$ 529,955	$ 413,330	$ 413,590	$ 268,850	-35.0%
Division 599 - Transfers							
47 Transfers							
4701	Transfer to PWI	$ 650,000	$ 345,000	$ 455,500	$ 441,000	$ 603,000	36.7%
4702	Transfer to Hart	351,000	375,000	491,000	491,000	497,000	1.2%
4706	Transfer to Canoe Creek	202,500	100,000	-	-	-	N/A
4707	Transfer to Construction	-	91,816	-	225,000	-	-100.0%
4708	Transfer to HOME	31,386	-	-	-	-	N/A
4713	Transfer to Sanitation	-	-	67,150	171,000	318,000	86.0%
4714	Transfer to Emerg. Co	208,000	185,000	214,000	305,000	331,500	8.7%
4715	Transfer to JAG	-	-	-	-	14,100	N/A
4719	Transfer to Cemetery	135,000	145,000	209,500	200,000	50,000	-75.0%
4725	Transfer to Bond Fund	104,000	-	-	-	-	N/A
4780	Transfer to Water Utility	100,000	-	-	-	-	N/A
Total Transfers		1,781,886	1,241,816	1,437,150	1,833,000	1,813,600	-1.1%
Total Transfers		$ 1,781,886	$ 1,241,816	$ 1,437,150	$ 1,833,000	$ 1,813,600	-1.1%

CITY OF HENDERSON, KY
CIVIL SERVICE PENSION FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description		2007 Actual		2008 Actual		2009 Projection		2009 Budget		2010 Proposed Budget	% Change
	REVENUE											
37 Other Revenue												
3700	Interest Income	$	15,667	$	12,993	$	7,000	$	15,000	$	8,220	-45.2%
3706	Contri. Electric Employ		945		-		-		-		-	N/A
3717	Contri. Sanit. Employee		2,067		2,100		2,320		2,100		2,390	13.8%
3722	Income Match Electric		945		-		-		-		-	N/A
3723	Income Match Sanit.		2,067		2,100		2,320		2,100		2,390	13.8%
3724	Tax Revenue		133,197		236,536		268,000		250,000		235,000	-6.0%
Other Revenue Total			154,887		253,729		279,640		269,200		248,000	-7.9%
CIVIL SERVICE REVENUE TOTAL		$	154,887	$	253,729	$	279,640	$	269,200	$	248,000	-7.9%
	EXPENSE											
Services												
4419	Professional Services	$	2,597	$	2,297	$	2,480	$	2,600	$	12,500	380.8%
4442	Trustee Fees		166		112		170		100		120	20.0%
Services Total			2,763		2,409		2,650		2,700		12,620	367.4%
45 Sundry Charge												
4538	Pension Benefits		244,917		232,720		218,950		256,000		224,530	-12.3%
4539	Widows Benefits		3,535		3,653		3,730		3,900		3,830	-1.8%
4540	Funeral Expense		100		100		100		400		400	0.0%
4543	Health Insurance Benefit		-		-		-		-		36,000	N/A
Sundry Charge Total			248,552		236,473		222,780		260,300		264,760	1.7%
CIVIL SERVICE EXPENSE TOTAL		$	251,315	$	238,882	$	225,430	$	263,000	$	277,380	5.5%
CIVIL SERVICE NET		$	(96,429)	$	14,847	$	54,210	$	6,200	$	(29,380)	

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Civil Service Pension **DIVISION:**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4419	Professional Services	Preparation of Annual Actuary Reports as Required	$ 12,500
		by State Statutes and Accounting Standards	

CITY OF HENDERSON, KY
POLICE & FIRE PENSION FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
37 Other Revenue							
3700	Interest Income	$ 23,773	$ 24,541	$ 14,000	$ 22,200	$ 12,000	-45.9%
3724	Tax Revenue	392,499	424,749	296,000	260,000	245,000	-5.8%
Other Revenue Total		416,272	449,290	310,000	282,200	257,000	-8.9%
POLICE & FIRE REVENUE TOTAL		$ 416,272	$ 449,290	$ 310,000	$ 282,200	$ 257,000	-8.9%
	EXPENSE						
Services							
4419	Professional Services	$ 2,787	$ 3,047	$ 2,780	$ 2,800	$ 13,000	364.3%
4442	Trustee Fees	120	246	200	100	250	150.0%
Services Total		2,907	3,293	2,980	2,900	13,250	356.9%
45 Sundry Charge							
4538	Pension Benefits	245,555	257,062	266,490	269,000	279,810	4.0%
4539	Widows Benefits	113,742	114,263	109,560	126,000	115,040	-8.7%
4540	Funeral Expense	-	100	100	300	300	0.0%
4543	Health Insurance Benefit	16,834	18,273	46,400	15,000	71,000	373.3%
Sundry Charge Total		376,131	389,698	422,550	410,300	466,150	13.6%
POLICE & FIRE EXPENSE TOTAL		$ 379,038	$ 392,991	$ 425,530	$ 413,200	$ 479,400	16.0%
POLICE & FIRE NET		$ 37,234	$ 56,299	$ (115,530)	$ (131,000)	$ (222,400)	

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

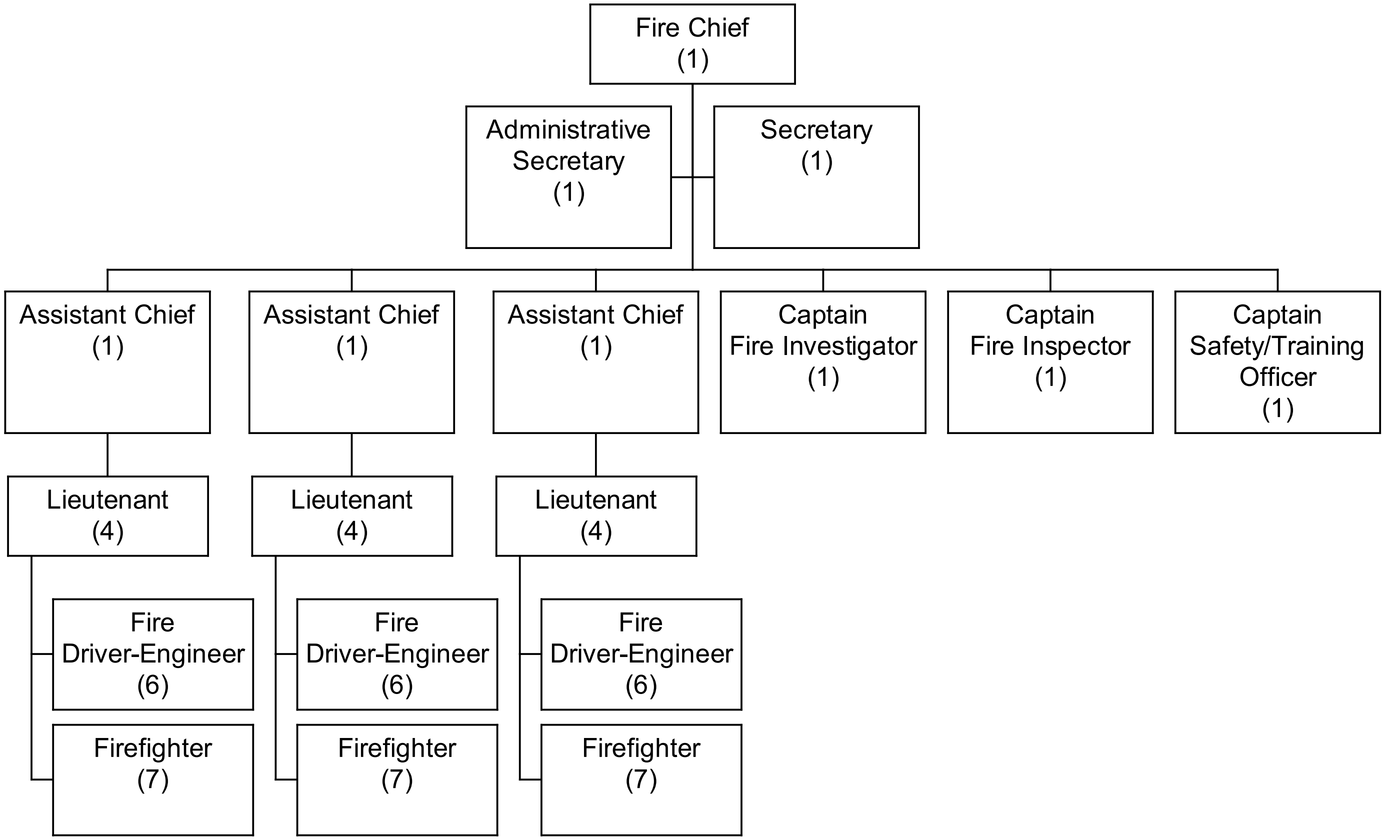
DEPARTMENT: Police/Fire Pension **DIVISION:**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4419	Professional Services	Preparation of Annual Actuary Reports as Required	$ 13,000
		by State Statutes and Accounting Standards	

CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
37 Other Revenue							
3700	Interest Income	$ 965	$ 10,118	$ 8,000	$ 10,000	$ 4,000	-60.0%
3777	Bond Proceeds	1,997,388	-	-	-	-	N/A
3724	Property Tax Revenue	-	478,247	340,000	340,000	424,000	24.7%
Other Revenue Total		1,998,353	488,364	348,000	350,000	428,000	22.3%
38 Transfer							
3851	Transfer from General	104,000	-	-	-	-	N/A
Transfer Total		104,000	-	-	-	-	N/A
BOND FUND REVENUE TOTAL		$ 2,102,353	$ 488,364	$ 348,000	$ 350,000	$ 428,000	22.3%
	EXPENSE						
45 Sundry Charge							
4502	Interest	$ 46,031	$ 178,366	$ 213,760	$ 190,000	$ 229,200	20.6%
4507	Issuance Costs	46,357	-	-	-	-	N/A
4575	Series 2000 Debt	1,905,000	-	-	-	-	N/A
4580	Bonds 2007	-	225,000	230,000	230,000	240,000	4.3%
Sundry Charge Total		1,997,388	403,366	443,760	420,000	469,200	11.7%
BOND FUND EXPENSE TOTAL		$ 1,997,388	$ 403,366	$ 443,760	$ 420,000	$ 469,200	11.7%
BOND FUND NET		$ 104,965	$ 84,998	$ (95,760)	$ (70,000)	$ (41,200)	

FIRE DEPARTMENT



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Department 20 - Fire							
Division 232 - Fire							
41 Personnel Services							
4101	Salaries - Supervision	$ 83,419	$ 85,454	$ 86,260	$ 86,260	$ 87,610	1.6%
4102	Salaries - Clerical	64,667	70,508	73,920	73,310	75,720	3.3%
4103	Salaries - Operational	1,579,900	1,564,629	1,611,970	1,728,730	1,693,840	-2.0%
4104	Salaries - Overtime	957,476	959,057	997,080	947,490	958,290	1.1%
4106	FICA	4,099	4,420	8,960	4,550	4,680	2.9%
4107	Medicare	35,634	35,315	35,860	41,120	40,740	-0.9%
4108	Life Insurance	4,093	4,095	4,340	4,320	4,860	12.5%
4109	Health Insurance	613,681	664,450	701,030	748,800	738,000	-1.4%
4110	Cancer Insurance	-	2,638	5,370	5,650	5,660	0.2%
4111	Workers Compensation	112,901	119,634	105,790	164,380	96,350	-41.4%
4112	Employee Assist. Prgm	1,465	1,233	1,300	1,500	1,070	-28.7%
4115	Unemployment Ins.	4,543	3,278	1,590	1,770	1,760	-0.6%
4116	Employee Pension	9,266	12,059	20,790	11,430	12,200	6.7%
4119	Police & Fire Pension	745,380	897,416	776,210	883,720	901,450	2.0%
Personnel Services Total		4,216,524	4,424,186	4,430,470	4,703,030	4,622,230	-1.7%
42 Supplies							
4201	Fuel	28,347	35,942	35,000	37,420	37,420	0.0%
4202	Minor Tools	16,703	8,299	16,600	17,000	17,000	0.0%
4203	Office Supplies	4,207	4,397	4,800	4,500	5,000	11.1%
4204	Cleaning Supplies	7,100	9,790	8,040	7,000	8,000	14.3%
4205	Medical & Drug Supply	2,857	6,500	5,030	5,000	5,000	0.0%
4207	Clothing Supplies	42,627	37,248	38,070	40,000	40,000	0.0%
4208	Postage	480	834	700	750	750	0.0%
4209	Educational Supplies	2,720	2,333	2,350	3,000	3,000	0.0%
4211	Periodicals & Supple.	1,387	1,221	1,300	1,500	1,500	0.0%
4212	Mechanical Supplies	1,313	2,084	1,900	2,000	2,000	0.0%
4214	Chemical Supplies	220	724	1,500	1,000	2,000	100.0%
4229	Miscellaneous Supplies	455	852	800	1,000	1,000	0.0%
Supplies Total		108,414	110,224	116,090	120,170	122,670	2.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	49,565	49,949	44,000	45,000	57,000	26.7%
4302	Office Equip. Repair	1,932	875	1,000	1,000	1,000	0.0%
4303	Instr. & Appar. Repair	9,642	11,527	6,000	5,500	5,500	0.0%
4304	Other Equipment Repair	2,959	12,387	7,500	6,000	6,000	0.0%
4305	Heating / A.C. Repair	1,559	9,285	3,000	4,000	4,000	0.0%
4306	Building Repair & Maint.	17,185	25,189	19,270	20,000	25,000	25.0%
4307	Other Structures Repair	885	1,176	4,500	1,000	1,500	50.0%
4308	Machines Tools Repair	3,777	7,816	10,000	3,000	4,000	33.3%
4309	Radios Repair	4,919	11,931	9,000	10,000	10,000	0.0%
4312	Walks, Drives, Fences	21,042	50,560	100	2,000	1,000	-50.0%
Maintenance & Repairs Total		113,466	180,695	104,370	97,500	115,000	17.9%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 232 - Fire (continued)							
44 Services							
4401	Telephone	$ 8,174	$ 8,535	$ 9,260	$ 9,500	$ 9,500	0.0%
4402	Medical Exams	2,441	-	-	-	-	N/A
4403	Assoc. Dues/Subscript.	1,035	1,290	1,140	1,200	1,200	0.0%
4405	Travel & Training	20,214	16,128	19,500	24,200	24,200	0.0%
4408	Legal Advertising	-	1,357	-	-	-	N/A
4414	Clothing / Cleaning	8,569	8,085	7,940	8,500	8,520	0.2%
4415	Special Services	3,553	5,679	7,000	2,200	3,200	45.5%
4417	Printing and Reprod.	429	50	-	500	-	-100.0%
4418	Contractual Services	-	-	720	700	720	2.9%
4419	Professional Services	10,971	5,680	5,000	5,300	5,000	-5.7%
Services Total		55,387	46,803	50,560	52,100	52,340	0.5%
46 Capital Outlay							
4601	Motor Vehicles	-	21,145	-	-	-	N/A
4605	Machinery & Tools	12,550	-	-	-	4,000	N/A
4607	Data Processing Equip.	191	5,297	-	-	-	N/A
4608	Instrument/Apparatus	-	4,589	-	-	-	N/A
4647	Fire Station	-	-	6,580	-	-	N/A
Capital Outlay Total		12,741	31,031	6,580	-	4,000	N/A
Total Fire		$ 4,506,532	$ 4,792,938	$ 4,708,070	$ 4,972,800	$ 4,916,240	-1.1%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Fire **DIVISION:** Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	NFPA	$ 700
		EDM Publishers	225
		Fire Rescue Subscription	200
		Fire House Subscription	150
		EDM Publishers	125
		Fire Findings	100
		Total	$ 1,500
4403	Association Dues and Subscrip	Commission Fire Accredit	$ 300
		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	175
		Total	$ 1,200
4415	Special Services	Testing	$ 1,000
		Promotional Exam	900
		American Red Cross, Aids/HIV, etc.	700
		Blood Borne Pathogen	500
		Other	100
		Total	$ 3,200
4418	Contractual Services	Big Blue Porta Johns	$ 720
4419	Professional Services	KEMP	$ 5,000

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Fire

DIVISION: Fire

DESCRIPTION OF ITEM OR PROJECT:

An improvement of the department's communications system. Currently each apparatus has a portable radio for each individual on the truck. The reserve apparatus has been using some of the older portable radios when needed. These older models (4 radios) are becoming more difficult to repair as parts are difficult to locate.

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

COSTS	
BASIC COSTS	$ 4,000
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 4,000

CITY OF HENDERSON, KY
MAJOR REPAIR DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Fire

DIVISION: Fire

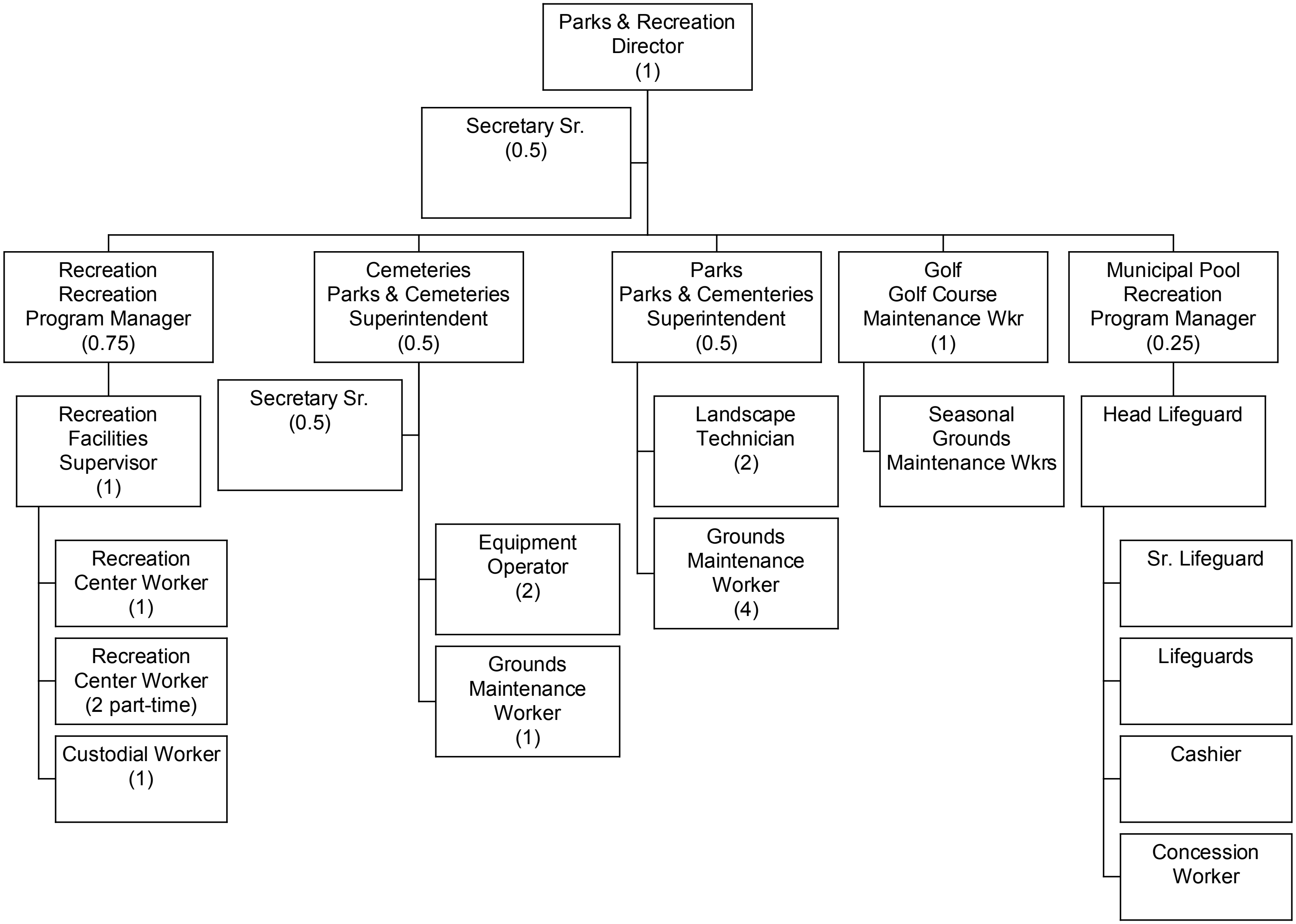
DESCRIPTION OF ITEM OR PROJECT:

Retrofit seven apparatus with "on-spot" chain systems. The system is activated using a dashboard switch that opens an electric over air solenoid mounted on the frame rail. Air pressure from the vehicle's on board air brake system or an auxiliary air source flows to two air cylinders that lower two chain wheels down until they contact the tire sidewalls. The friction between the tire and the chain wheel causes the chain wheel to rotate. Each chain wheel has 6 to 18 lengths of chain attached to it. The centrifugal force created causes the chains to flail out and pass between the tire and road surface to enhance traction in snow and ice in forward or reverse. The additional traction also reduces stopping distance in these same slippery conditions. When the switch is turned off, the solenoid exhausts the air in the cylinder and the spring in the cylinder returns the chains to the resting position.

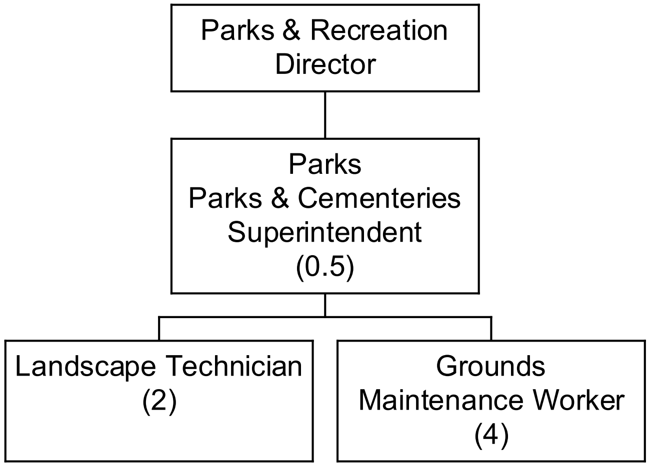
RELATED COSTS (REPAIR & MAINTENANCE, INSURANCE, OPERATING SUPPLIES ETC.):

COSTS	
BASIC COSTS	$ 12,000
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 12,000

PARKS & RECREATION DEPARTMENT



PARKS & RECREATION DEPARTMENT
PARKS



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Department 35 - Parks & Recreation
Division 451 - Parks

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
41 Personnel Services							
4101	Salaries - Supervision	$ 20,607	$ 22,820	$ 24,090	$ 23,990	$ 24,650	2.8%
4103	Salaries - Operational	125,943	126,007	139,320	150,190	152,470	1.5%
4104	Salaries - Overtime	13,511	14,115	13,700	14,670	17,150	16.9%
4106	FICA	9,392	9,499	10,250	11,710	12,050	2.9%
4107	Medicare	2,197	2,222	2,400	2,740	2,820	2.9%
4108	Life Insurance	449	468	460	470	530	12.8%
4109	Health Insurance	66,970	74,690	69,680	81,120	79,950	-1.4%
4110	Cancer Insurance	-	306	580	620	620	0.0%
4111	Workers Compensation	14,008	14,845	8,410	13,060	9,320	-28.6%
4112	Employee Assist. Prgm	161	137	140	170	120	-29.4%
4115	Unemploy. Insurance	248	184	330	90	90	0.0%
4116	Employee Pension	21,229	26,180	23,760	29,420	31,400	6.7%
Personnel Services Total		274,715	291,471	293,120	328,250	331,170	0.9%
42 Supplies							
4201	Fuel	11,864	12,880	13,880	13,740	14,420	4.9%
4202	Minor Tools	533	471	450	450	450	0.0%
4203	Office Supplies	9	12	20	20	20	0.0%
4204	Cleaning Supplies	701	659	700	730	720	-1.4%
4205	Medical & Drug Supply	61	39	150	60	150	150.0%
4206	Botanical Supplies	8,872	6,826	8,500	8,530	8,500	-0.4%
4207	Clothing Supplies	3,175	2,708	3,550	2,750	3,200	16.4%
4208	Postage	60	2	150	40	40	0.0%
4214	Chemical Supplies	4,874	5,165	6,200	6,040	6,300	4.3%
Supplies Total		30,149	28,763	33,600	32,360	33,800	4.4%
44 Services							
4301	Vehicle Repair	5,491	7,429	5,500	5,000	5,450	9.0%
4304	Other Equipment Repair	7,761	8,864	9,100	9,750	9,550	-2.1%
4305	Heating / A.C. Repair	2,646	591	350	550	450	-18.2%
4306	Building Repair & Maint.	5,223	2,428	21,500	24,730	5,750	-76.7%
4307	Other Structures Repair	10,850	14,525	13,250	13,500	13,750	1.9%
4312	Walks Drives Fences	8,181	11,044	4,500	4,500	4,750	5.6%
4313	Recreational Equipment	6,986	10,951	8,500	8,500	9,250	8.8%
4314	Pumps & Motors	127	1,106	680	750	750	0.0%
Maintenance & Repairs Total		47,266	56,940	63,380	67,280	49,700	-26.1%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 451 - Parks (continued)							
44 Services							
4401	Telephone	$ 178	$ 178	$ 220	$ 210	$ 540	157.1%
4403	Assoc. Dues/Subscript.	214	187	380	400	400	0.0%
4405	Travel & Training	818	196	1,150	1,160	1,160	0.0%
4408	Legal Advertising	121	-	-	-	-	N/A
4414	Clothing / Cleaning	646	550	650	650	650	0.0%
4415	Special Services	4,597	4,616	5,150	4,470	4,770	6.7%
4417	Printing and Reprod.	-	-	100	100	100	0.0%
4418	Contractual Services	70,626	72,096	72,500	84,950	83,930	-1.2%
4419	Professional Services	8,558	5,608	9,040	8,210	8,750	6.6%
4424	Equipment Rental	1,453	1,423	1,840	1,450	1,850	27.6%
Services Total		87,210	84,855	91,030	101,600	102,150	0.5%
46 Capital Outlay							
4601	Motor Vehicles	14,912	17,882	-	-	16,800	N/A
4605	Machinery & Tools	25,928	9,601	-	-	-	N/A
4628	Park Improve. / Trees	19,372	2,046	9,580	9,500	59,500	526.3%
Capital Outlay Total		60,211	29,528	9,580	9,500	76,300	703.2%
Total Parks		$ 499,551	$ 491,556	$ 490,710	$ 538,990	$ 593,120	10.0%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Parks and Recreation **DIVISION:** Parks

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	Resource Materials and Training	$ 50
		Provide Forestry Resource Materials	350
		Total	$ 400
4415	Special Services	Rental Fees	$ 3,490
		Green River Health District - Employee Vaccinations	530
		Move Bleachers	200
		Other	550
		Total	$ 4,770
4418	Contractual Services	Mowing Park Properties	$ 68,355
		Mowing Other Properties	12,375
		Bushhog/Mulching	3,200
		Total	$ 83,930
4419	Professional Services	Tree Removal/Trimming	$ 7,740
		Inspection Reports	850
		Chemical Lawn Care	160
		Total	$ 8,750

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Parks and Recreation

DIVISION: Parks

DESCRIPTION OF ITEM OR PROJECT:

1/2 ton pickup truck for use in the park division to replace 1996 Dodge Ram with lift gate with 112,000 miles. Truck will be used by staff in servicing all parks and transporting equipment.

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

Bed Liner - $500; Tool Box - $300; and Miscellaneous - $500.

COSTS

BASIC COSTS	$ 15,500
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	1,300
TOTAL	$ 16,800

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☐ **EQUIPMENT**

DEPARTMENT: Parks and Recreation

☒ **IMPROVEMENTS OTHER THAN BUILDINGS**

DIVISION: Parks

☐ **BUILDING IMPROVEMENTS**

DESCRIPTION OF ITEM OR PROJECT:

Phase 1 of play equipment in Atkinson to replace 1989 Gametime unit that is in poor condition. Existing structure has limited play value; some activities removed as a safety issue. Visible wear. Play area is visited by most area schools during field trips and very popular with the community at large. Equipment is scheduled for replacement in the Playground Equipment Assessment study.

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

COSTS	
BASIC COSTS	$ 50,000
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 50,000

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☐ **EQUIPMENT**

DEPARTMENT: Parks and Recreation

☒ **IMPROVEMENTS OTHER THAN BUILDINGS**

DIVISION: Parks

☐ **BUILDING IMPROVEMENTS**

DESCRIPTION OF ITEM OR PROJECT:

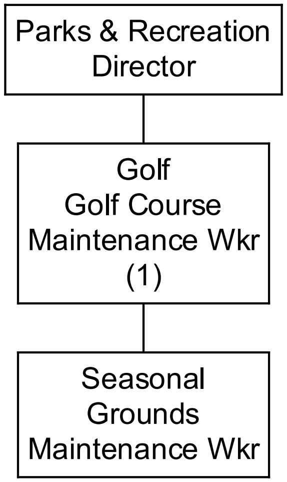
Design and install additional 9 holes of disc golf at Atkinson Park. This will bring the total holes to 18. The cost includes design, professional services, baskets, concrete tee pads, signs and other minor expenses.

COSTS

BASIC COSTS	$ 6,975
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	2,525
(TRADE-IN)	
OTHER	
TOTAL	$ 9,500

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

PARKS & RECREATION DEPARTMENT
GOLF



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Department 35 - Parks & Recreation
Division 452 - Golf

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
41 Personnel Services							
4103	Salaries - Operational	$ 28,746	$ 30,652	$ 31,230	$ 31,010	$ 31,410	1.3%
4104	Salaries - Overtime	4,604	5,373	5,500	5,800	5,800	0.0%
4105	Salaries - Other	29,343	29,088	29,370	33,030	37,750	14.3%
4106	FICA	3,811	3,941	4,230	4,330	4,650	7.4%
4107	Medicare	891	922	970	1,020	1,090	6.9%
4108	Life Insurance	73	72	80	80	80	0.0%
4109	Health Insurance	10,860	11,640	12,480	12,480	12,300	-1.4%
4110	Cancer Insurance	-	47	100	100	100	0.0%
4111	Workers Compensation	3,242	3,427	1,320	2,040	1,330	-34.8%
4112	Employee Assist. Prgm	56	44	40	30	20	-33.3%
4115	Unemploy. Insurance	137	102	40	40	40	0.0%
4116	Employee Pension	4,181	5,195	4,300	5,740	6,020	4.9%
Personnel Services Total		85,944	90,502	89,660	95,700	100,590	5.1%
42 Supplies							
4201	Fuel	2,696	2,893	2,890	2,700	2,840	5.2%
4202	Minor Tools	22	299	200	200	200	0.0%
4203	Office Supplies	3	7	30	20	20	0.0%
4204	Cleaning Supplies	85	110	210	190	210	10.5%
4205	Medical & Drug Supply	-	-	40	40	40	0.0%
4206	Botanical Supplies	3,980	3,047	3,670	4,000	3,750	-6.3%
4207	Clothing Supplies	398	529	650	700	670	-4.3%
4208	Postage	2	1	10	10	10	0.0%
4214	Chemical Supplies	11,571	12,070	12,600	12,500	12,650	1.2%
Supplies Total		18,756	18,957	20,300	20,360	20,390	0.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	448	234	350	750	500	-33.3%
4304	Other Equipment Repair	8,602	6,901	9,450	8,500	8,770	3.2%
4305	Heating / A.C. Repair	-	-	50	150	150	0.0%
4306	Building Repair & Maint.	6,519	571	1,200	1,850	900	-51.4%
4307	Other Structures Repair	1,430	1,444	1,450	1,890	1,500	-20.6%
4312	Walks Drives Fences	-	-	30	100	-	-100.0%
4313	Recreational Equipment	1,079	1,100	1,250	1,500	4,120	174.7%
Maintenance & Repairs Total		18,079	10,250	13,780	14,740	15,940	8.1%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 452 - Golf (continued)							
44 Services							
4401	Telephone	$ 202	$ 231	$ 240	$ 250	$ 250	0.0%
4402	Medical Exams	177	-	-	-	-	N/A
4405	Travel & Training	10	301	400	480	450	-6.3%
4408	Legal Advertising	94	-	-	-	-	N/A
4414	Clothing / Cleaning	107	100	100	100	100	0.0%
4415	Special Services	7,075	2,239	6,500	5,250	5,250	0.0%
4417	Printing and Reprod.	542	252	1,200	670	720	7.5%
4419	Professional Services	24,648	24,648	25,760	25,890	25,760	-0.5%
4421	Commissions	4,115	4,906	5,350	4,600	5,350	16.3%
4424	Equipment Rental	-	-	200	200	200	0.0%
Services Total		36,968	32,677	39,750	37,440	38,080	1.7%
46 Capital Outlay							
4605	Machinery & Tools	-	15,154	24,080	24,200	12,000	-50.4%
Capital Outlay Total		-	15,154	24,080	24,200	12,000	-50.4%
Total Golf		$ 159,748	$ 167,540	$ 187,570	$ 192,440	$ 187,000	-2.8%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Parks and Recreation **DIVISION:** Golf

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Tree Removal/Trimming	$ 4,000
		Greens Maintenance	1,250
		Total	$ 5,250
4419	Professional Services	Management Contract	$ 25,760
4421	Commissions	Cart Rental (25%)	$ 5,350

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Parks and Recreation

DIVISION: Golf

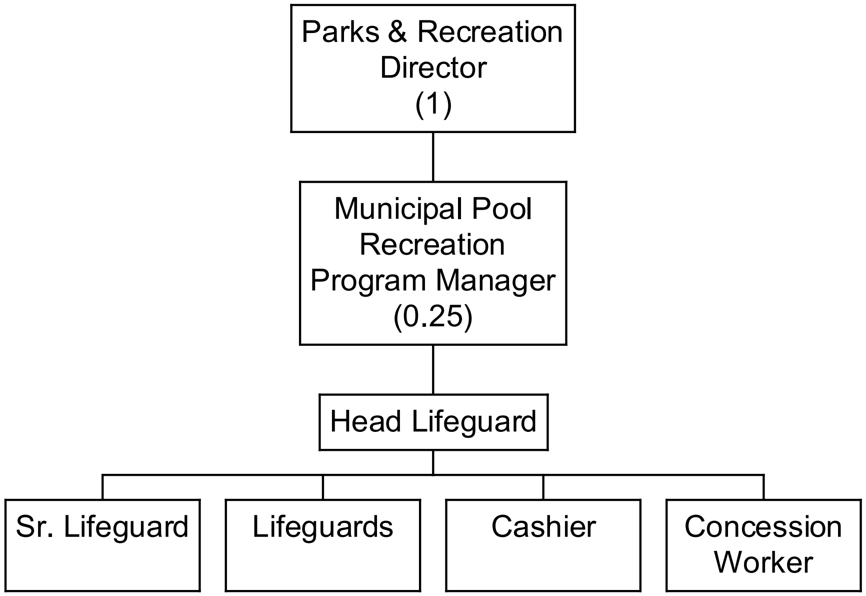
DESCRIPTION OF ITEM OR PROJECT:

Utility vehicle for grounds maintenance and hauling the 100-gallon tank. This will replace the Yamahauler that needs the engine rebuilt and the transmission replaced.

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

COSTS	
BASIC COSTS	$ 12,000
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 12,000

PARKS & RECREATION DEPARTMENT
MUNICIPAL POOL



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 454 - Municipal Pool							
41 Personnel Services							
4101	Salaries - Supervision	$ 11,622	$ 12,188	$ 12,880	$ 12,830	$ 13,320	3.8%
4103	Salaries - Operational	62	47	-	-	-	N/A
4104	Salaries - Overtime	1,274	913	1,270	2,250	2,250	0.0%
4105	Salaries - Other	49,976	48,040	53,030	48,140	53,030	10.2%
4106	FICA	3,866	3,756	4,120	3,920	4,260	8.7%
4107	Medicare	904	878	970	920	1,000	8.7%
4108	Life Insurance	18	18	20	20	20	0.0%
4109	Health Insurance	2,715	2,910	3,120	3,120	3,080	-1.3%
4110	Cancer Insurance	-	12	30	30	30	0.0%
4111	Workers Compensation	5,353	5,679	2,860	4,440	3,360	-24.3%
4112	Employee Assist. Prgm	11	5	10	10	10	0.0%
4115	Unemploy. Insurance	137	102	30	30	40	33.3%
4116	Employee Pension	1,547	1,958	1,740	2,350	2,520	7.2%
Personnel Services Total		77,484	76,506	80,080	78,060	82,920	6.2%
42 Supplies							
4202	Minor Tools	-	-	50	50	50	0.0%
4203	Office Supplies	393	219	150	150	150	0.0%
4204	Cleaning Supplies	1,031	398	620	780	650	-16.7%
4205	Medical & Drug Supply	204	311	320	220	300	36.4%
4207	Clothing Supplies	928	1,511	1,500	1,420	1,500	5.6%
4208	Postage	16	7	20	20	20	0.0%
4209	Educational Supplies	68	35	300	80	300	275.0%
4214	Chemical Supplies	5,850	5,855	6,580	7,250	6,750	-6.9%
4221	Athletic Recreat. Supply	399	87	200	270	250	-7.4%
4222	Concessions	5,332	6,731	5,880	6,500	6,250	-3.8%
Supplies Total		14,221	15,153	15,620	16,740	16,220	-3.1%
43 Maintenance & Repairs							
4303	Instr. & Appar. Repair	2,816	1,210	1,200	1,630	1,650	1.2%
4304	Other Equipment Repair	1,261	2,470	2,350	2,250	2,350	4.4%
4306	Building Repair & Maint.	1,152	282	650	1,450	11,600	700.0%
4307	Other Structures Repair	16,963	1,743	3,500	3,500	3,250	-7.1%
4314	Pumps & Motors	3,543	2,619	3,500	5,200	3,500	-32.7%
Maintenance & Repairs Total		25,735	8,324	11,200	14,030	22,350	59.3%
44 Services							
4401	Telephone	-	124	200	390	250	-35.9%
4402	Medical Exams	751	-	-	-	-	N/A
4403	Assoc. Dues/Subscript.	-	-	-	40	40	0.0%
4405	Travel & Training	-	-	-	560	560	0.0%
4415	Special Services	758	787	830	990	990	0.0%
4417	Printing and Reproduct.	-	39	-	-	-	N/A
Services Total		1,509	950	1,030	1,980	1,840	-7.1%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

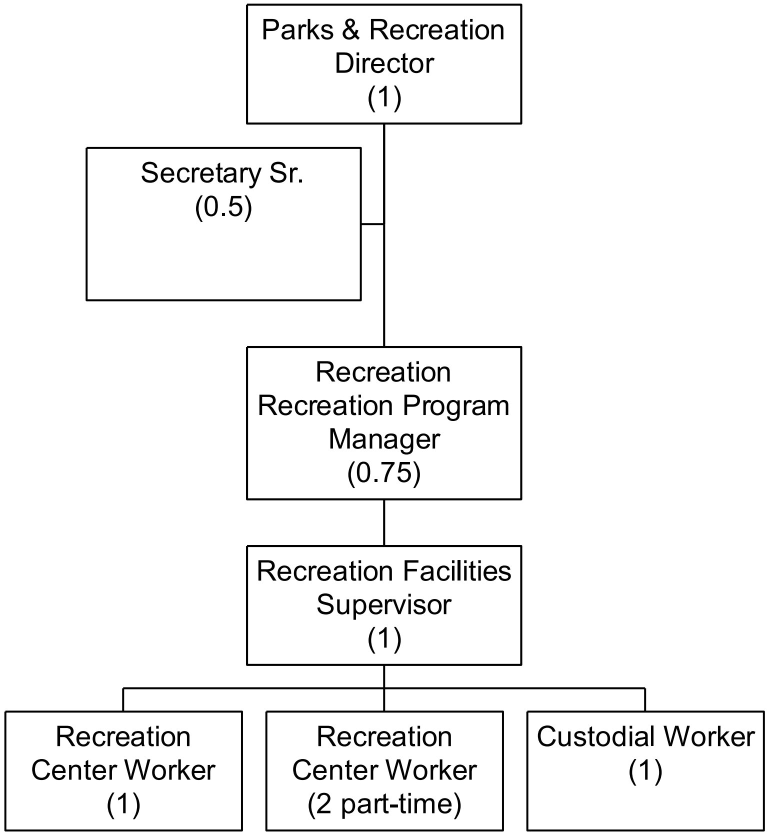
Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 454 - Municipal Pool (continued)							
46 Capital Outlay							
4608	Instrument/Apparatus	$ -	$ 9,708	$ -	$ -	$ -	N/A
Capital Outlay Total		-	9,708	-	-	-	N/A
Total Municipal Pool		$ 118,948	$ 110,641	$ 107,930	$ 110,810	$ 123,330	11.3%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Parks and Recreation **DIVISION:** Pool

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4306	Building Repair & Maintenance	Paint Bathhouse Floor	$ 4,800
		Replace Restroom Stalls	6,500
		Other	300
		Total	$ 11,600
4403	Association Dues and Subscrip	Sam's Club Membership - Purchase Concession Items for Resale	$ 40
4415	Special Services	Permits for Atkinson Park Swimming Pools	$ 500
		Employee Vaccinations	200
		Permit for Downtown Water Feature	170
		Waterslide Permit	80
		Permit for Concessions at Atkinson Pool Complex	40
		Total	$ 990

PARKS & RECREATION DEPARTMENT
RECREATION



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Department 35 - Parks & Recreation
Division 456 - Recreation

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
41 Personnel Services							
4101	Salaries - Supervision	$ 138,525	$ 145,291	$ 153,340	$ 152,730	$ 157,590	3.2%
4102	Salaries - Clerical	14,680	15,441	16,290	16,220	16,630	2.5%
4103	Salaries - Operational	50,416	73,434	76,580	81,970	79,810	-2.6%
4104	Salaries - Overtime	533	81	500	1,210	1,220	0.8%
4105	Salaries - Other	21,746	138	-	-	-	N/A
4106	FICA	12,756	13,768	14,480	15,630	15,750	0.8%
4107	Medicare	2,983	3,220	3,390	3,660	3,690	0.8%
4108	Life Insurance	383	374	400	380	430	13.2%
4109	Health Insurance	57,015	61,110	65,520	65,520	64,580	-1.4%
4110	Cancer Insurance	-	228	450	500	500	0.0%
4111	Workers Compensation	11,233	11,900	7,430	11,540	7,940	-31.2%
4112	Employee Assist. Prgm	173	152	170	130	100	-23.1%
4115	Unemploy. Insurance	274	204	110	120	130	8.3%
4116	Employee Pension	26,816	33,747	29,860	34,500	36,530	5.9%
Personnel Services Total		337,532	359,088	368,520	384,110	384,900	0.2%
42 Supplies							
4201	Fuel	1,440	1,822	1,920	1,880	1,920	2.1%
4202	Minor Tools	-	103	60	60	50	-16.7%
4203	Office Supplies	1,204	1,496	1,580	1,500	1,600	6.7%
4204	Cleaning Supplies	272	249	600	730	720	-1.4%
4205	Medical & Drug Supply	22	-	50	40	40	0.0%
4206	Botanical Supplies	3	1,211	100	100	100	0.0%
4207	Clothing Supplies	328	644	620	620	620	0.0%
4208	Postage	194	81	200	240	240	0.0%
4209	Educational Supplies	-	32	150	150	150	0.0%
4211	Periodicals & Supple.	18	18	20	20	20	0.0%
4221	Athletic Recreat. Supply	6,835	6,903	7,670	7,250	8,500	17.2%
4222	Concessions	5,107	3,647	3,600	4,000	4,000	0.0%
Supplies Total		15,423	16,206	16,570	16,590	17,960	8.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	597	894	350	800	750	-6.3%
4302	Office Equip. Repair	276	216	100	250	250	0.0%
4304	Other Equipment Repair	176	492	500	550	500	-9.1%
4305	Heating / A.C. Repair	11,918	5,229	500	1,250	750	-40.0%
4306	Building Repair & Maint.	2,019	4,995	6,000	6,150	6,100	-0.8%
4307	Other Structures Repair	1,169	3,634	2,500	3,750	16,500	340.0%
4313	Recreational Equipment	518	124	200	180	150	-16.7%
Maintenance & Repairs Total		16,673	15,586	10,150	12,930	25,000	93.3%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

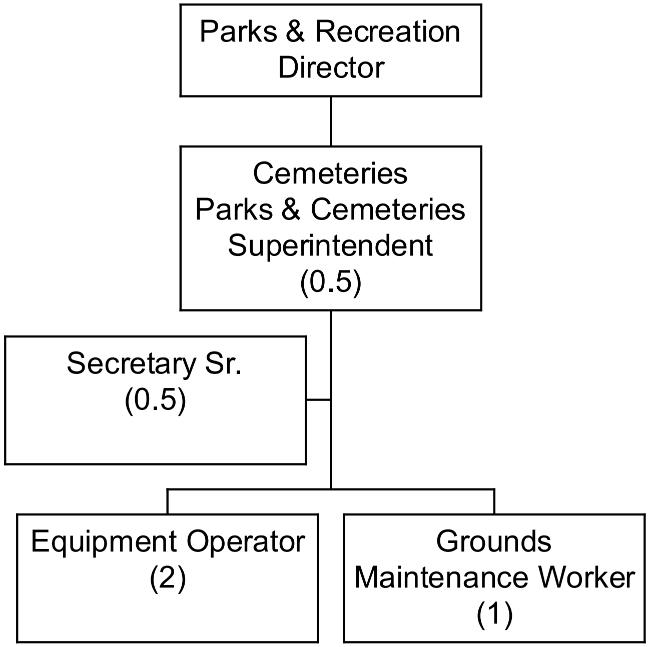
Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 456 - Recreation (continued)							
44 Services							
4401	Telephone	$ 1,336	$ 1,394	$ 1,550	$ 1,400	$ 1,550	10.7%
4403	Assoc. Dues/Subscript.	1,387	584	690	800	800	0.0%
4405	Travel & Training	1,538	4,491	3,500	4,110	4,110	0.0%
4413	Rental Fees	193	-	-	100	-	-100.0%
4414	Clothing / Cleaning	107	100	100	100	100	0.0%
4415	Special Services	183	352	450	650	600	-7.7%
4417	Printing and Reprod.	212	77	400	450	450	0.0%
4419	Henderson Girl's Softball	6,750	4,000	9,000	9,000	4,000	-55.6%
4419	Henderson Pee-Wee	6,250	4,000	9,000	9,000	4,000	-55.6%
4419	Hend. Recreation Assn.	9,000	4,000	8,000	8,000	6,000	-25.0%
4419	Pennyrile Soccer	10,250	4,000	8,000	8,000	7,000	-12.5%
4419	Archery Club	-	-	4,000	-	-	N/A
Services Total		37,206	22,998	44,690	41,610	28,610	-31.2%
45 Sundry Charge							
4531	Disc Golf Expense	-	-	7,020	-	-	N/A
Sundry Charge Total		-	-	7,020	-	-	N/A
46 Capital Outlay							
4601	Motor Vehicles	-	11,481	4,070	-	-	N/A
4605	Machinery & Tools	-	-	-	5,000	-	-100.0%
4608	Instrument/Apparatus	390	3,125	-	-	-	N/A
Capital Outlay Total		390	14,606	4,070	5,000	-	-100.0%
Total Recreation		$ 407,224	$ 428,483	$ 451,020	$ 460,240	$ 456,470	-0.8%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Parks and Recreation **DIVISION:** Recreation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Our Times Newspaper	$ 20
4307	Other Structures Repair	Resurface JFK Outdoor Basketball Court	$ 10,820
		Buffer for new JFK floor	4,750
		Other	930
		Total	$ 16,500
4403	Association Dues and Subscrip	Host Seminars, Meetings, etc.	$ 450
		NRPA	300
		KRPF	50
		Total	$ 800
4415	Special Services	Employee Vaccinations	$ 400
		Other	200
		Total	$ 600
4419	Professional Services	HGSA Programming	$ 4,000
		PCMA Programming	4,000
		HRA Programming and Capital	6,000
		PYSA Programming and Capital	7,000
		Total	$ 21,000

PARKS & RECREATION DEPARTMENT
CEMETERIES



CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
36 Sale of Property							
3600	Cemetery Spaces	$ 52,061	$ 50,120	$ 42,170	$ 60,000	$ 50,000	-16.7%
3605	Grave Openings	93,650	84,925	91,290	100,000	92,000	-8.0%
3610	Other Cemetery Serv.	18,961	14,875	14,820	20,000	16,000	-20.0%
3623	Sale of Vehicles	1,119	-	-	-	-	N/A
3625	Taxable Sales	1,464	602	1,200	400	800	100.0%
3630	Mausoleum Sales	15,716	32,281	14,100	4,000	15,000	275.0%
Sale of Property Total		182,971	182,803	163,580	184,400	173,800	-5.7%
37 Other Revenue							
3700	Interest Income	2,194	1,487	170	1,380	200	-85.5%
3799	Unclassified	25	940	-	1,220	1,000	-18.0%
Other Revenue Total		2,219	2,427	170	2,600	1,200	-53.8%
38 Transfer Miscellaneous							
3851	Transfer from General	135,000	145,000	209,500	200,000	50,000	-75.0%
3858	Transfer from Fernwood	9,016	11,723	7,000	8,000	-	-100.0%
3859	Transfer from Fairmont	9,016	11,428	7,000	8,000	-	-100.0%
	Use of Restricted Funds	-	-	-	-	211,000	N/A
Transfers Miscellaneous Total		153,033	168,151	223,500	216,000	261,000	20.8%
CEMETERY REVENUE TOTAL		$ 338,222	$ 353,381	$ 387,250	$ 403,000	$ 436,000	8.2%
	EXPENSE						
Department 35 - Parks & Recreation							
Division 453 - Cemetery							
41 Personnel Services							
4101	Salaries - Supervision	$ 20,607	$ 22,820	$ 24,100	$ 23,990	$ 24,650	2.8%
4102	Salaries - Clerical	14,680	15,414	16,240	16,220	16,680	2.8%
4103	Salaries - Operational	79,290	80,664	87,970	85,660	88,010	2.7%
4104	Salaries - Overtime	5,252	5,231	4,870	7,400	7,510	1.5%
4106	FICA	7,014	7,231	7,720	8,280	8,450	2.1%
4107	Medicare	1,640	1,691	1,810	1,940	1,980	2.1%
4108	Life Insurance	291	284	330	290	330	13.8%
4109	Health Insurance	43,440	46,560	49,920	49,920	49,200	-1.4%
4110	Cancer Insurance	-	169	330	380	380	0.0%
4111	Workers Compensation	8,683	9,196	6,180	9,600	6,980	-27.3%
4112	Employee Assist. Prgm	103	84	90	100	70	-30.0%
4115	Unemploy. Insurance	205	150	70	70	70	0.0%
4116	Employee Pension	15,945	19,929	17,980	20,790	22,020	5.9%
Personnel Services Total		197,151	209,420	217,610	224,640	226,330	0.8%

CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 453 - Cemetery (continued)							
42 Supplies							
4201	Fuel	$ 2,883	$ 4,894	$ 4,500	$ 4,200	$ 4,500	7.1%
4202	Minor Tools	284	259	300	320	300	-6.3%
4203	Office Supplies	80	277	120	120	120	0.0%
4204	Cleaning Supplies	19	38	140	120	120	0.0%
4205	Medical & Drug Supply	-	27	30	30	30	0.0%
4206	Botanical Supplies	3,214	6,103	5,000	5,000	5,000	0.0%
4207	Clothing Supplies	1,309	1,507	1,580	1,550	1,650	6.5%
4208	Postage	28	12	40	30	40	33.3%
4211	Periodicals & Supple.	5	193	100	140	100	-28.6%
4214	Chemical Supplies	573	312	500	530	530	0.0%
4220	Supplies for Resale	2,321	1,820	2,700	3,200	3,200	0.0%
Supplies Total		10,715	15,441	15,010	15,240	15,590	2.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	2,047	1,464	3,000	3,500	3,200	-8.6%
4302	Office Equip. Repair	332	4	20	100	20	-80.0%
4304	Other Equipment Repair	5,365	4,252	4,850	4,000	4,500	12.5%
4305	Heating / A.C. Repair	-	140	150	450	350	-22.2%
4306	Building Repair & Maint.	1,633	3,551	3,500	3,650	8,250	126.0%
4307	Other Structures Repair	4,548	4,826	4,500	5,500	5,250	-4.5%
Maintenance & Repairs Total		13,925	14,237	16,020	17,200	21,570	25.4%
44 Services							
4401	Telephone	1,351	1,429	1,430	1,420	1,760	23.9%
4403	Assoc. Dues/Subscript.	280	100	310	200	310	55.0%
4405	Travel & Training	-	164	500	530	530	0.0%
4408	Legal Advertising	-	-	-	-	800	N/A
4414	Clothing / Cleaning	375	350	350	350	350	0.0%
4415	Special Services	7,624	8,356	8,000	8,000	8,000	0.0%
4417	Printing and Reprod.	0	40	240	200	240	20.0%
4418	Contractual Services	86,605	83,867	101,570	107,960	102,550	-5.0%
4443	Charge Card	84	65	60	-	70	N/A
4522	Audit Expense	1,059	1,460	2,050	1,760	1,900	8.0%
Services Total		97,379	95,832	114,510	120,420	116,510	-3.2%
45 Sundry Charges							
4501	Insurance Expense	12,141	5,846	4,600	6,000	6,000	0.0%
Sundry Charges Total		12,141	5,846	4,600	6,000	6,000	0.0%
46 Capital Outlay							
4601	Motor Vehicles	14,691	24,695	-	-	-	N/A
4605	Machinery & Tools	-	4,455	-	-	50,000	N/A
4611	Walks, Drives, Fences	-	-	19,500	19,500	-	-100.0%
Capital Outlay Total		14,691	29,150	19,500	19,500	50,000	156.4%
CEMETERY EXPENSE TOTAL		$ 346,002	$ 369,926	$ 387,250	$ 403,000	$ 436,000	8.2%
CEMETERY NET		$ (7,780)	$ (16,545)	$ -	$ -	$ -	

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Parks and Recreation **DIVISION:** Cemetery

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	Kentucky Cemetery Association	$ 130
		The Gleaner	150
		Evansville Press Monday Edition	30
		Total	$ 310
4415	Special Services	Funeral Home Fees for 14 Indigent Burials	$ 3,000
		Concrete Boxes for 14 Indigent Burials	2,500
		Tree and Limb Removal of Hazardous Trees	1,710
		Cemetery Software Support	250
		Other	540
		Total	$ 8,000
4418	Contractual Services	Mowing Contract	$ 94,050
		Temporary Help to Update Cemetery Records	5,000
		Mulching Leaves	3,500
		Total	$ 102,550

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Parks and Recreation

DIVISION: Cemetery

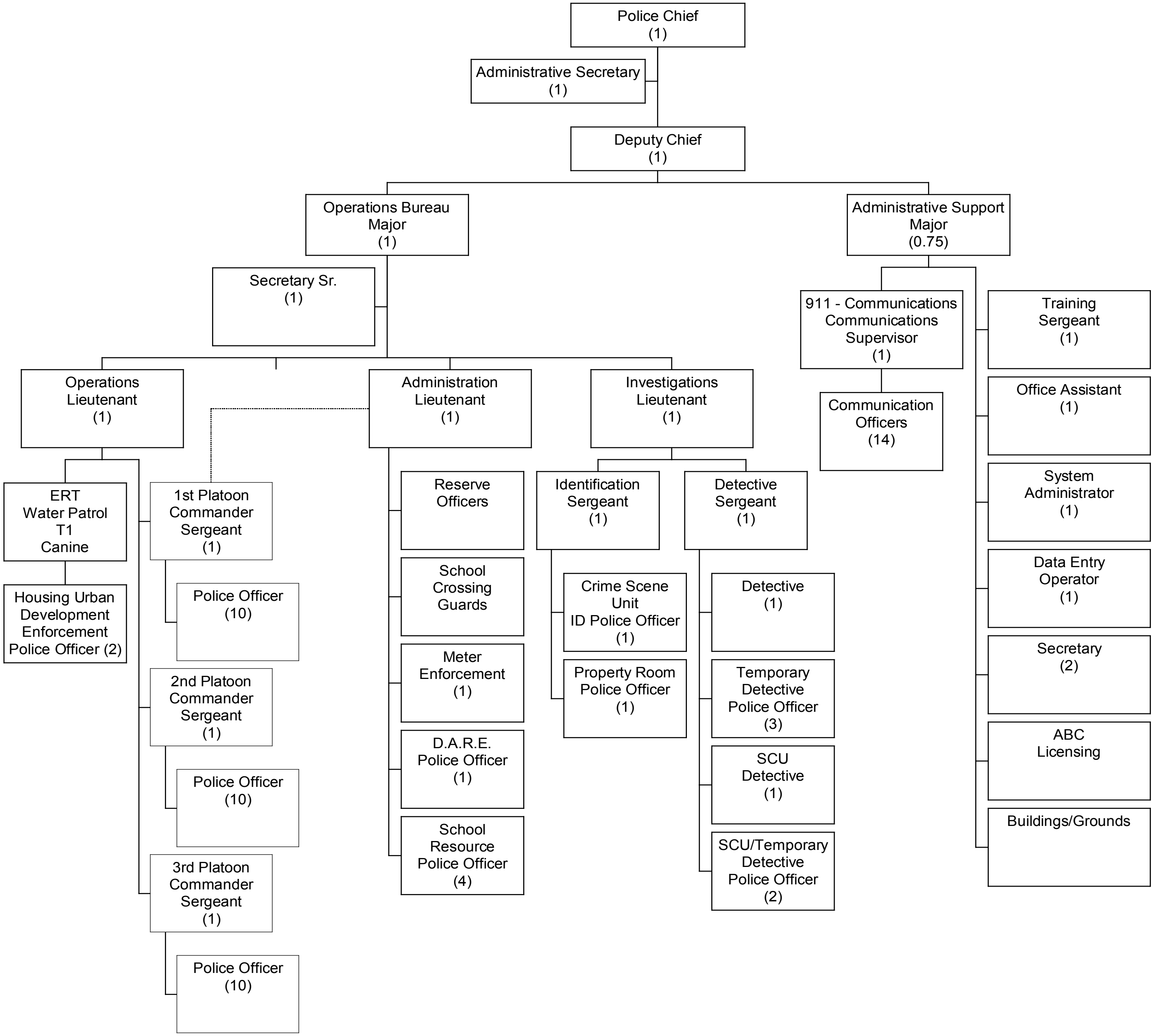
DESCRIPTION OF ITEM OR PROJECT:

Purchase a backhoe to be used at Fairmont Cemetery. This will replace the 1984 model.

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

COSTS	
BASIC COSTS	$ 50,000
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 50,000

POLICE DEPARTMENT



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Department 40 - Police
Division 231 - Police

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
41 Personnel Services							
4101	Salaries - Supervision	$ 169,414	$ 176,364	$ 151,810	$ 238,040	$ 257,510	8.2%
4102	Salaries - Clerical	163,236	172,562	184,360	184,820	189,360	2.5%
4103	Salaries - Operational	2,126,337	2,153,747	2,274,560	2,387,400	2,539,050	6.4%
4104	Salaries - Overtime	233,854	215,096	214,560	239,580	242,590	1.3%
4105	Salaries - Other	48,269	44,514	44,490	50,060	50,060	0.0%
4106	FICA	16,046	16,755	18,670	18,620	18,990	2.0%
4107	Medicare	36,497	36,762	37,900	44,950	47,540	5.8%
4108	Life Insurance	4,950	4,793	5,020	4,740	5,310	12.0%
4109	Health Insurance	743,599	783,372	842,610	896,070	931,730	4.0%
4110	Cancer Insurance	-	2,840	5,740	6,200	6,570	6.0%
4111	Workers Compensation	131,104	138,921	90,660	140,870	89,890	-36.2%
4112	Employee Assist. Prgm	1,766	1,393	1,540	1,800	1,350	-25.0%
4115	Unemploy. Insurance	5,134	3,736	1,340	1,490	1,580	6.0%
4116	Employee Pension	30,421	38,808	38,340	38,970	41,390	6.2%
4119	Police & Fire Pension	695,562	831,233	744,550	895,620	978,990	9.3%
Personnel Services Total		4,406,190	4,620,896	4,656,150	5,149,230	5,401,910	4.9%
42 Supplies							
4201	Fuel	110,833	129,879	138,870	138,870	138,870	0.0%
4202	Minor Tools	208	161	180	180	180	0.0%
4203	Office Supplies	7,607	10,780	11,250	8,500	11,000	29.4%
4204	Cleaning Supplies	1,611	828	1,000	650	800	23.1%
4205	Medical & Drug Supply	15	-	20	20	20	0.0%
4207	Clothing Supplies	21,857	25,073	25,000	25,000	25,000	0.0%
4208	Postage	1,354	1,236	1,400	1,400	1,400	0.0%
4209	Educational Supplies	557	326	130	130	130	0.0%
4210	Photographic Supplies	470	896	800	800	800	0.0%
4211	Periodicals & Supple.	943	1,156	900	900	900	0.0%
4216	Ammunition/Tasers	10,491	15,608	20,600	12,000	12,000	0.0%
4225	Safety Supplies	3,522	1,875	5,000	1,800	1,800	0.0%
Supplies Total		159,470	187,817	205,150	190,250	192,900	1.4%
43 Maintenance & Repairs							
4301	Vehicle Repair	59,489	59,939	66,000	50,000	55,000	10.0%
4302	Office Equip. Repair	3,645	5,181	7,500	4,400	9,300	111.4%
4303	Instr. & Appar. Repair	1,677	725	1,500	850	850	0.0%
4307	Other Structures Repair	378	608	600	600	600	0.0%
4309	Radios Repair	7,331	10,731	12,000	10,000	11,000	10.0%
Maintenance & Repairs Total		72,519	77,184	87,600	65,850	76,750	16.6%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 231 - Police (continued)							
44 Services							
4401	Telephone	$ 23,098	$ 25,103	$ 30,600	$ 23,000	$ 25,600	11.3%
4402	Medical Exams	44	-	-	-	-	N/A
4403	Assoc. Dues/Subscript.	605	2,028	2,100	2,100	2,450	16.7%
4405	Travel & Training	13,511	17,055	30,000	20,130	33,150	64.7%
4408	Legal Advertising	4,271	459	400	-	-	N/A
4414	Clothing / Cleaning	21,120	20,848	20,850	21,430	21,430	0.0%
4415	Special Services	25,468	24,927	18,400	18,400	19,140	4.0%
4417	Printing and Reprod.	4,987	3,451	3,300	3,200	3,200	0.0%
4419	Professional Services	-	-	5,000	-	-	N/A
4481	Henderson Co. Attorney	5,500	5,500	9,200	9,200	9,200	0.0%
Services Total		98,604	99,370	119,850	97,460	114,170	17.1%
45 Sundry Charge							
4531	DARE Expenses	2,133	2,021	2,800	-	-	N/A
4534	K-9 Donation Expenses	-	-	2,000	-	-	N/A
Sundry Charge Total		2,133	2,021	4,800	-	-	N/A
46 Capital Outlay							
4601	Motor Vehicles	472	20,633	122,750	122,750	151,100	23.1%
4605	Machinery & Tools	39,163	35,853	70,000	75,150	19,500	-74.1%
4607	Data Processing Equip.	1,192	-	-	-	-	N/A
4651	Mobile Data Terminals	143,060	-	-	-	-	N/A
Capital Outlay Total		183,887	56,486	192,750	197,900	170,600	-13.8%
Total Police		$ 4,922,804	$ 5,043,775	$ 5,266,300	$ 5,700,690	$ 5,956,330	4.5%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

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.	$ 12,000
4302	Office Equipment Repair	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	360
		Central Business Group	210
		Total	$ 9,300
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 John Reed and Earl Brandon	200
		PERF - Annual Dues for John Reed	190
		Nat'l Tactical Officers Association - ERT Team	150
		NCPAA - Annual Dues for Sugg, Welch and Cates	80
		SPIAA - Annual Dues for David Piller	40
		Total	$ 2,450

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Police **DIVISION:** Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Clancy Systems - Parking Citation Fee	$ 4,300
		Education Reimbursement	3,000
		Meals for Work Release	2,000
		Awards Luncheon	1,200
		Citizen's Academy	1,200
		Drinks for Work Release	1,100
		Pre-Employment Testing & Psychological Screening	1,000
		Sitex - Mats/Towels	800
		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	360
		Bell South - Subpoena Service	300
		Other	1,040
		Total	$ 19,140
4417	Printing	West Law Updates	$ 1,100
		Special Forms	1,500
		The Gleaner Newspaper	270
		Other	330
		Total	$ 3,200

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

DEPARTMENT: Police

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

DIVISION: Police

☐ **BUILDING IMPROVEMENTS**

DESCRIPTION OF ITEM OR PROJECT:

Purchase of five (5) police pursuit vehicles. Two (2) will be marked and three (3) will be unmarked. These will replace current vehicles with high mileage and excessive repairs.

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

COSTS	
BASIC COSTS	$ 127,100
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 127,100

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Police

DIVISION: Police

DESCRIPTION OF ITEM OR PROJECT:

4 Wheel Drive Pickup to pull boats and the electronic speed limit sign. The City is obligated to patrol and provide security to the Homeland Security risk areas on the Ohio River.

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

COSTS	
BASIC COSTS	$ 24,000
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 24,000

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Police

DIVISION: Police

DESCRIPTION OF ITEM OR PROJECT:

6 Portable Radios. This will complete the program that was started in fiscal 2007 of replacing older radios for police officers.

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

COSTS

BASIC COSTS	$ 10,000
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 10,000

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Police

DIVISION: Police

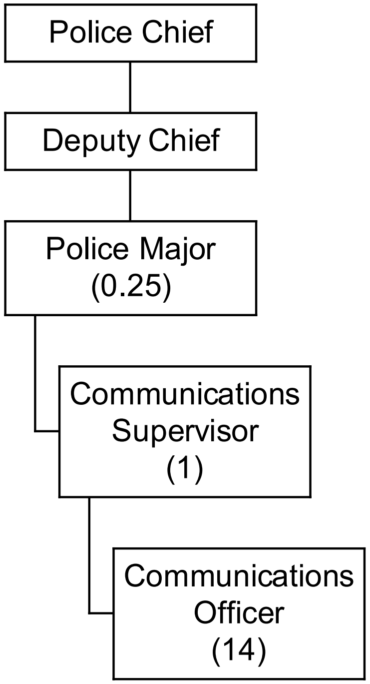
DESCRIPTION OF ITEM OR PROJECT:

Copier and Document Management System - this will replace a copier that has made over one million copies. The document management system will allow the archiving of old records.

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

COSTS	
BASIC COSTS	$ 9,500
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 9,500

POLICE DEPARTMENT
911 EMERGENCY COMMUNICATIONS



CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
32 Service Fees							
3270	911 Fees	$ 197,317	$ 321,027	$ 381,180	$ 360,000	$ 420,000	16.7%
3272	Wireless 911 Revenue	171,222	164,025	168,250	165,000	170,000	3.0%
Service Fees Total		368,539	485,052	549,430	525,000	590,000	12.4%
37 Other Revenue							
3700	Interest Income	3,945	2,462	270	2,000	-	-100.0%
3764	Revenue from County	95,080	71,669	71,000	102,000	110,500	8.3%
Other Revenue Total		99,025	74,131	71,270	104,000	110,500	6.3%
38 Transfer Miscellaneous							
3851	Transfer from General	208,000	185,000	214,000	305,000	331,500	8.7%
Transfers Miscellaneous Total		208,000	185,000	214,000	305,000	331,500	8.7%
911 REVENUE TOTAL		$ 675,563	$ 744,183	$ 834,700	$ 934,000	$ 1,032,000	10.5%
	EXPENSE						
Department 40 - Police							
Division 018 - 911							
41 Personnel Services							
4101	Salaries - Supervision	$ 47,283	$ 49,081	$ 50,840	$ 50,960	$ 52,850	3.7%
4103	Salaries - Operational	257,032	288,743	304,170	346,900	402,940	16.2%
4104	Salaries - Overtime	30,368	20,913	23,810	42,780	43,510	1.7%
4105	Salaries - Other	1,352	-	-	-	-	N/A
4106	FICA	19,004	20,160	21,190	26,600	30,200	13.5%
4107	Medicare	4,598	4,871	5,120	6,390	7,250	13.5%
4108	Life Insurance	757	824	900	950	1,240	30.5%
4109	Health Insurance	115,297	119,698	132,500	164,740	187,580	13.9%
4110	Cancer Insurance	-	559	960	1,250	1,440	15.2%
4111	Workers Compensation	1,557	1,648	1,390	2,160	1,420	-34.3%
4112	Employee Assist. Prgm	273	231	260	330	270	-18.2%
4115	Unemploy. Insurance	797	578	200	220	240	9.1%
4116	Employee Pension	42,379	55,719	49,040	66,840	78,710	17.8%
4119	Police & Fire Pension	3,246	3,938	3,630	3,720	4,120	10.8%
Personnel Services Total		523,943	566,963	594,010	713,840	811,770	13.7%

CITY OF HENDERSON, KY

911 FUND BUDGET

FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 018 - 911 (continued)							
42 Supplies							
4203	Office Supplies	$ 3,668	$ 3,898	$ 5,420	$ 4,900	$ 4,900	0.0%
4205	Medical & Drug Supply	-	-	30	30	30	0.0%
4207	Clothing Supplies	2,416	2,092	1,750	2,000	2,000	0.0%
4208	Postage	64	78	140	-	-	N/A
4209	Educational Supplies	26	305	530	100	100	0.0%
Supplies Total		6,174	6,373	7,870	7,030	7,030	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	27,857	8,412	31,900	27,800	27,800	0.0%
4309	Radios Repair	3,040	5,478	33,670	3,300	3,300	0.0%
Maintenance & Repairs Total		30,896	13,890	65,570	31,100	31,100	0.0%
44 Services							
4401	Telephone	4,885	5,242	5,940	5,200	5,200	0.0%
4402	Medical Exams	403	50	100	400	400	0.0%
4403	Assoc. Dues/Subscript.	64	66	70	100	100	0.0%
4405	Travel & Training	413	165	800	750	750	0.0%
4408	Legal Advertising	120	19	200	-	-	N/A
4414	Clothing / Cleaning	1,627	1,840	1,800	1,950	1,950	0.0%
4415	Special Services	5,892	4,812	3,460	4,000	4,030	0.8%
4417	Printing and Reprod.	539	-	-	-	-	N/A
4418	Contractual Services	60,515	103,280	80,300	90,530	-	-100.0%
4426	911 Expense	77,582	76,666	73,300	78,000	112,860	44.7%
4522	Audit Expense	794	1,095	1,280	1,100	1,210	10.0%
Services Total		152,834	193,234	167,250	182,030	126,500	-30.5%
46 Capital Outlay							
4606	Radio Equipment	-	-	-	-	55,600	N/A
Capital Outlay Total		-	-	-	-	55,600	N/A
911 EXPENSE TOTAL		$ 713,847	$ 780,460	$ 834,700	$ 934,000	$ 1,032,000	10.5%
911 NET		$ (38,284)	$ (36,277)	$ -	$ -	$ -	

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Police **DIVISION:** 911

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Toner Cartridges	$ 1,250
		Chairs	2,000
		Other	1,650
		Total	$ 4,900
4302	Office Equipment Repair	Yearly Maintenance Cost for E911/CAD Equipment	$ 22,640
		Yearly Maintenance Cost for Alarm Monitoring System	3,000
		T-1 Line Maintenance	1,850
		Maintenance Contract for 3 Color Graphics Monitors	310
		Total	$ 27,800
4403	Association Dues and Subscrip	APCO International - Membership Dues for Nyeda Ditzer	$ 100
4414	Clothing / Cleaning	Dispatchers and Supervisor Cleaning Allowance	$ 1,950
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	
		Increase in 2010 is due to the Higher Maintenance for the	
		New Telephone System	$ 112,860

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

DEPARTMENT: Police

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

DIVISION: 911

☐ **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.

COSTS	
BASIC COSTS	$ 55,600
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 55,600

CITY OF HENDERSON, KY

POLICE INVESTIGATION FUND BUDGET

FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
36 Sale of Property							
3622	Sale of Equipment	$ 5,949	$ 2,571	$ 160	$ -	$ -	N/A
Sale of Property Total		5,949	2,571	160	-	-	N/A
37 Other Revenue							
3700	Interest Income	1,664	1,292	480	1,000	500	-50.0%
3757	Investigation Revenue	5,451	10,036	29,480	10,000	10,500	5.0%
Other Revenue Total		7,115	11,328	29,960	11,000	11,000	0.0%
POLICE INVEST. REVENUE TOTAL		$ 13,064	$ 13,899	$ 30,120	$ 11,000	$ 11,000	0.0%
	EXPENSE						
44 Services							
4415	Special Services	$ 16,796	$ 24,696	$ 13,300	$ 33,110	$ 36,580	10.5%
Services Total		16,796	24,696	13,300	33,110	36,580	10.5%
POLICE INVEST. EXPENSE TOTAL		$ 16,796	$ 24,696	$ 13,300	$ 33,110	$ 36,580	10.5%
POLICE INVESTIGATION NET		$ (3,732)	$ (10,798)	$ 16,820	$ (22,110)	$ (25,580)	

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Police **DIVISION:** Police Investigation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Funds used to Purchase Information Concerning Drug Activities	$ 36,580
		or Other Uses as Determined by the Police Chief	

CITY OF HENDERSON, KY
JUSTICE ASSISTANCE GRANT (JAG) FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
37 Other Revenue							
3700	Interest Income	$ 4,775	$ 4,038	$ 640	$ 3,100	$ 750	-75.8%
3753	Federal Grant	38,088	60,159	15,400	50,000	42,150	-15.7%
Other Revenue Total		42,863	64,197	16,040	53,100	42,900	-19.2%
38 Transfer Miscellaneous							
3851	Transfer from General	-	-	-	-	14,100	N/A
Transfers Miscellaneous Total		-	-	-	-	14,100	N/A
JAG REVENUE TOTAL		$ 42,863	$ 64,197	$ 16,040	$ 53,100	$ 57,000	7.3%
	EXPENSE						
46 Capital Outlay							
4664	Prevention	$ -	$ 12,500	$ -	$ -	$ -	N/A
4677	Equipment	7,120	30,472	97,400	157,000	78,470	-50.0%
Capital Outlay Total		7,120	42,972	97,400	157,000	78,470	-50.0%
47 Transfers							
4703	Transfer to General	-	4,034	1,000	-	-	N/A
Transfers Total		-	4,034	1,000	-	-	N/A
JAG EXPENSE TOTAL		$ 7,120	$ 47,006	$ 98,400	$ 157,000	$ 78,470	-50.0%
JAG NET		$ 35,743	$ 17,191	$ (82,360)	$ (103,900)	$ (21,470)	

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Police

DIVISION: Justice Assistance Grant

DESCRIPTION OF ITEM OR PROJECT:

Purchase 9 in-car video systems. This will help to provide officer safety, reduce citizen's complaints, and improve conviction rates in court.

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

COSTS

BASIC COSTS	$ 56,250
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 56,250

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Police

DIVISION: Justice Assistance Grant

DESCRIPTION OF ITEM OR PROJECT:

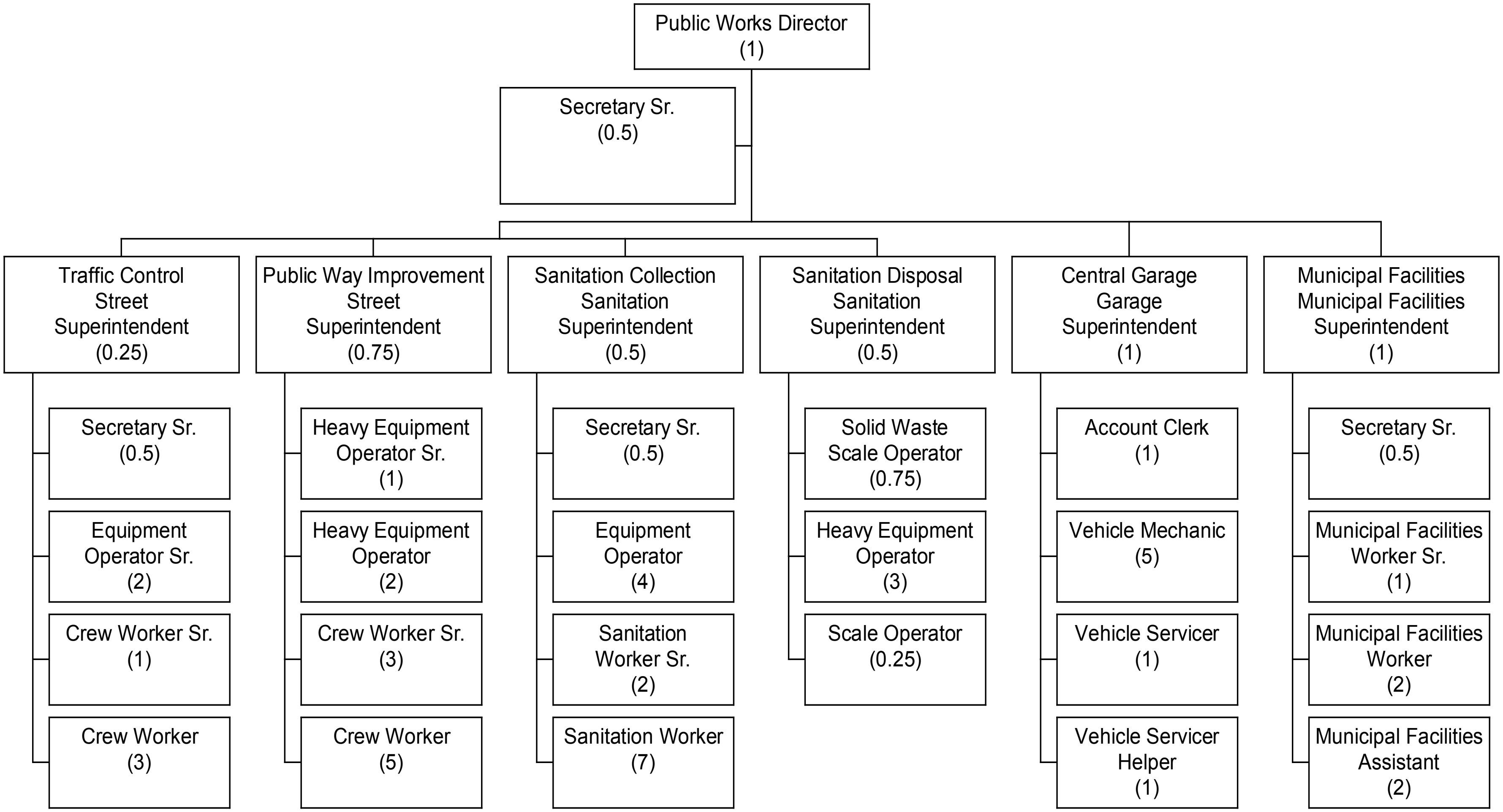
Various police equipment as approved in the grant application.

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

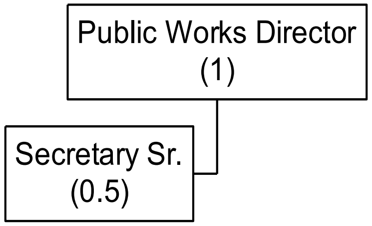
COSTS

BASIC COSTS	$ 22,220
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 22,220

PUBLIC WORKS



PUBLIC WORKS
ADMINISTRATION



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Department 45 - Public Works
Division 341 - Public Works Administration

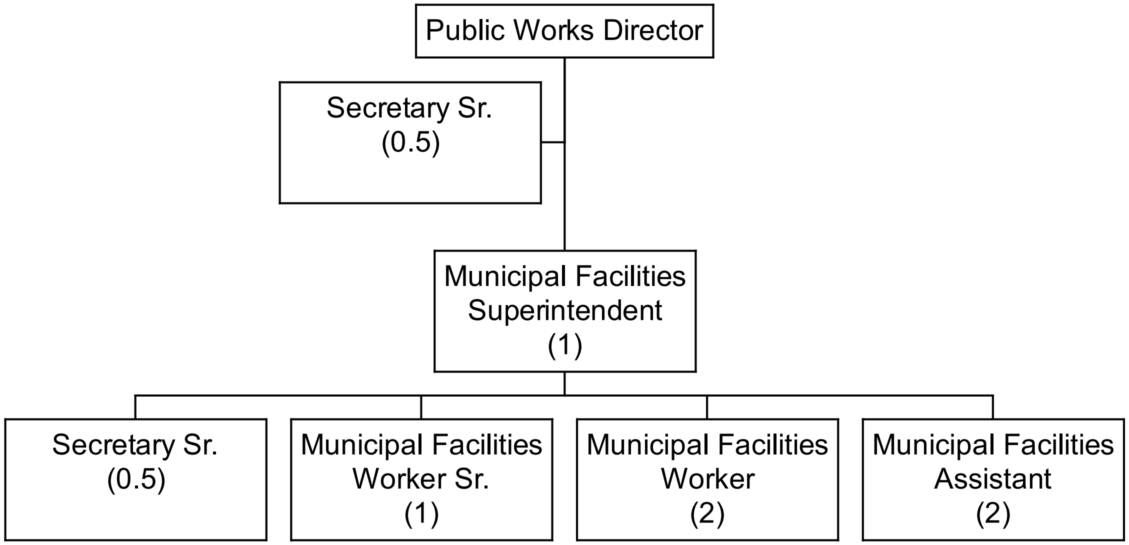
Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
41 Personnel Services							
4101	Salaries - Supervision	$ 80,401	$ 84,873	$ 85,630	$ 87,920	$ 88,660	0.8%
4102	Salaries - Clerical	-	14,788	16,230	16,160	17,140	6.1%
4106	FICA	4,657	5,735	5,820	6,460	6,560	1.5%
4107	Medicare	1,089	1,341	1,360	1,510	1,540	2.0%
4108	Life Insurance	73	108	120	110	130	18.2%
4109	Health Insurance	10,860	16,975	18,720	18,720	18,450	-1.4%
4110	Cancer Insurance	-	71	150	140	140	0.0%
4111	Workers Compensation	4,234	4,543	3,130	4,850	3,000	-38.1%
4112	Employee Assist. Prgm	26	32	40	40	30	-25.0%
4115	Unemploy. Insurance	163	150	50	50	50	0.0%
4116	Employee Pension	10,699	16,011	13,750	16,220	17,100	5.4%
Personnel Services Total		112,202	144,627	145,000	152,180	152,800	0.4%
42 Supplies							
4201	Fuel	918	961	1,300	900	900	0.0%
4202	Minor Tools	31	-	-	-	-	N/A
4203	Office Supplies	101	138	70	200	150	-25.0%
4207	Clothing Supplies	-	-	100	100	100	0.0%
4208	Postage	183	170	100	200	150	-25.0%
Supplies Total		1,234	1,268	1,570	1,400	1,300	-7.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	674	451	500	100	100	0.0%
4302	Office Equip. Repair	311	353	420	300	300	0.0%
4305	Heating / A.C. Repair	-	495	200	400	400	0.0%
4306	Building Repair & Maint.	5,526	1,587	1,650	2,000	2,000	0.0%
Maintenance & Repairs Total		6,511	2,885	2,770	2,800	2,800	0.0%
44 Services							
4401	Telephone	2,582	2,762	3,360	2,700	3,000	11.1%
4403	Assoc. Dues/Subscript.	908	1,042	1,050	1,100	1,100	0.0%
4405	Travel & Training	1,917	3,979	2,100	2,020	2,170	7.4%
4415	Special Services	4,843	2,053	1,700	200	200	0.0%
4417	Printing and Reprod.	3	11	20	20	20	0.0%
Services Total		10,252	9,847	8,230	6,040	6,490	7.5%
46 Capital Outlay							
4607	Data Processing Equip.	581	-	-	-	-	N/A
4601	Motor Vehicles	-	23,366	-	-	-	N/A
Capital Outlay Total		581	23,366	-	-	-	N/A
Total Public Works Administration		$ 130,779	$ 181,993	$ 157,570	$ 162,420	$ 163,390	0.6%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

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 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Department 45 - Public Works							
Division 014 - Municipal Facilities							
41 Personnel Services							
4101	Salaries - Supervision	$ 56,012	$ 58,796	$ 62,080	$ 61,790	$ 63,140	2.2%
4102	Salaries - Clerical	14,642	15,371	16,230	16,160	17,140	6.1%
4103	Salaries - Operational	140,781	127,945	156,170	164,470	161,060	-2.1%
4104	Salaries - Overtime	5,374	4,378	3,480	9,000	9,180	2.0%
4106	FICA	12,624	12,031	13,740	15,590	15,530	-0.4%
4107	Medicare	2,953	2,814	3,220	3,650	3,640	-0.3%
4108	Life Insurance	443	409	480	470	530	12.8%
4109	Health Insurance	65,160	70,810	79,040	81,120	79,950	-1.4%
4110	Cancer Insurance	-	259	590	620	620	0.0%
4111	Workers Compensation	13,569	14,383	7,860	12,210	7,570	-38.0%
4112	Employee Assist. Prgm	159	133	150	170	120	-29.4%
4115	Unemploy. Insurance	446	326	110	120	120	0.0%
4116	Employee Pension	28,862	33,174	32,010	39,170	40,490	3.4%
Personnel Services Total		341,025	340,828	375,160	404,540	399,090	-1.3%
42 Supplies							
4201	Fuel	6,486	7,280	6,800	7,800	7,800	0.0%
4202	Minor Tools	1,406	1,403	2,000	2,000	2,000	0.0%
4203	Office Supplies	996	936	850	850	850	0.0%
4204	Cleaning Supplies	-	-	2,200	2,200	2,200	0.0%
4205	Medical & Drug Supply	-	-	50	50	50	0.0%
4207	Clothing Supplies	2,110	1,730	2,100	2,000	2,000	0.0%
4208	Postage	36	69	50	50	50	0.0%
4214	Chemical Supplies	9,244	10,429	8,500	7,800	9,000	15.4%
4215	Janitorial Supplies	16,648	18,673	22,000	17,000	20,000	17.6%
Supplies Total		36,926	40,521	44,550	39,750	43,950	10.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	3,771	2,450	2,000	2,700	2,700	0.0%
4302	Office Equip. Repair	1	2	100	250	250	0.0%
4305	Heating / A.C. Repair	21,146	12,866	19,000	16,000	16,000	0.0%
4306	Building Repair & Maint.	97,685	47,376	40,000	38,000	38,000	0.0%
4307	Other Structures Repair	27,212	14,525	19,000	20,000	20,000	0.0%
4308	Machines Tools Repair	95	-	200	400	400	0.0%
4310	Video Equipment	1,812	3,763	2,500	3,500	2,500	-28.6%
4325	Boat Launch Expense	3,524	6,841	2,000	3,500	2,500	-28.6%
Maintenance & Repairs Total		155,246	87,824	84,800	84,350	82,350	-2.4%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 014 - Municipal Facilities (continued)							
44 Services							
4401	Telephone	$ 5,609	$ 5,276	$ 6,700	$ 5,500	$ 5,500	0.0%
4408	Legal Advertising	356	96	-	-	-	N/A
4414	Clothing / Cleaning	636	588	600	600	600	0.0%
4415	Special Services	1,424	768	800	-	500	N/A
4417	Printing and Reprod.	72	24	-	-	-	N/A
4418	Contractual Services	109,859	121,764	117,000	118,000	120,000	1.7%
4419	Professional Services	20,006	-	-	-	-	N/A
4424	Equipment Rental	620	800	-	2,000	1,500	-25.0%
Services Total		138,581	129,316	125,100	126,100	128,100	1.6%
46 Capital Outlay							
4601	Motor Vehicles	30,425	28,181	-	-	-	N/A
4602	Office Furniture /Fixture	-	33,987	-	-	-	N/A
4605	Machinery & Tools	-	-	48,000	48,000	38,800	-19.2%
4607	Data Processing Equip.	-	-	-	-	25,000	N/A
Capital Outlay Total		30,425	62,168	48,000	48,000	63,800	32.9%
Total Municipal Facilities		$ 702,203	$ 660,658	$ 677,610	$ 702,740	$ 717,290	2.1%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Public Works **DIVISION:** Municipal Facilities

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Frantz Services - Public Safety Building Janitorial Contract	$ 40,680
		EPIC - City Building Janitorial Contract	38,000
		Johnson Controls - Public Safety Building HVAC	7,650
		Thyssen Krupp - Elevators	6,100
		Vanguard - Fire Monitoring	4,540
		Johnson Controls - Public Safety Building Fire Alarm	3,380
		M&M Cleaning - Dixon Hall Janitorial Contract	3,000
		Johnson Controls - City Building HVAC	3,010
		Harshaw Trane - City Building HVAC	2,450
		Sitex - Mats, Towels, etc.	1,410
		Simplex - City Building Fire Alarm	1,100
		Meisler - Storage Trailer Rental	1,020
		Evapar - 911 Generator	950
		Acme Pest Control for Welcome Center	780
		South Central Sound - Muzak	650
		Tapp Communication - Pager Rental	620
		Otis - Dumbwaiter and Public Safety Building Elevator	600
		Evapar - City Building Generator	530
		Van Ausdall - Copier Maintenance Contract	520
		Simplex - City Building Time Clock	410
		Ohio Valley Sprinkler - Public Safety Building Sprinkler System	380
		Business Equipment - Copier Maintenance Contract	300
		Tina House - Welcome Center Janitorial Contract	1,920
		Total	$ 120,000

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

DEPARTMENT: Public Works

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

DIVISION: Municipal Facilities

☐ **BUILDING IMPROVEMENTS**

DESCRIPTION OF ITEM OR PROJECT:

Replace the antiquated phone system at the Public Safety Building. It will match the system now used at the City Building and will have a full switchboard and voice mail. The current system is 13 years old and came from the old police station. This system will serve police, codes, planning/GIS and emergency management departments.

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

COSTS	
BASIC COSTS	$ 38,800
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 38,800

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

DEPARTMENT: Public Works

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

DIVISION: Municipal Facilities

☐ **BUILDING IMPROVEMENTS**

DESCRIPTION OF ITEM OR PROJECT:

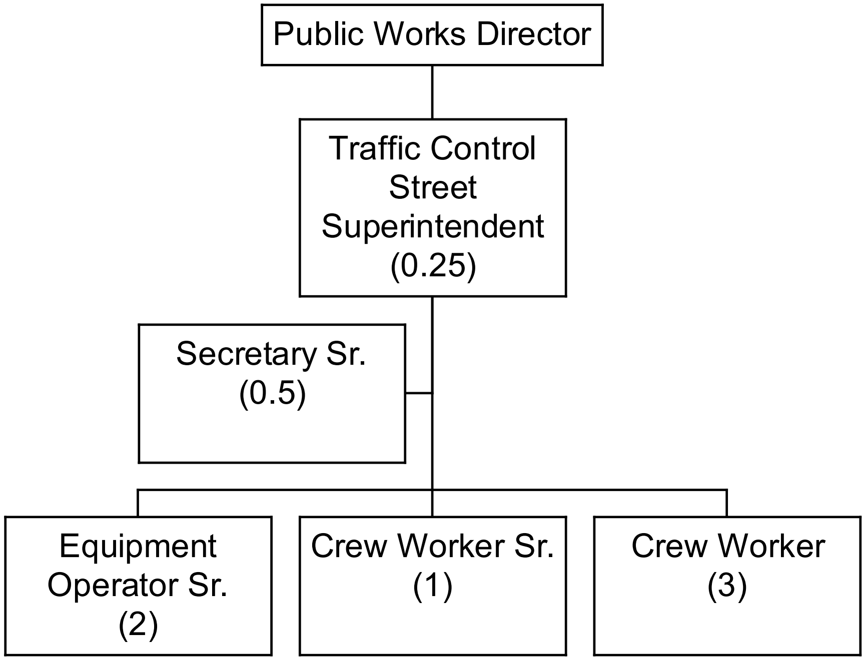
Audio and Visual Equipment for the third floor meeting room in the City Building. This will include CRTs, projectors, and screens.

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

COSTS

BASIC COSTS	$ 25,000
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 25,000

PUBLIC WORKS
TRAFFIC CONTROL



CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

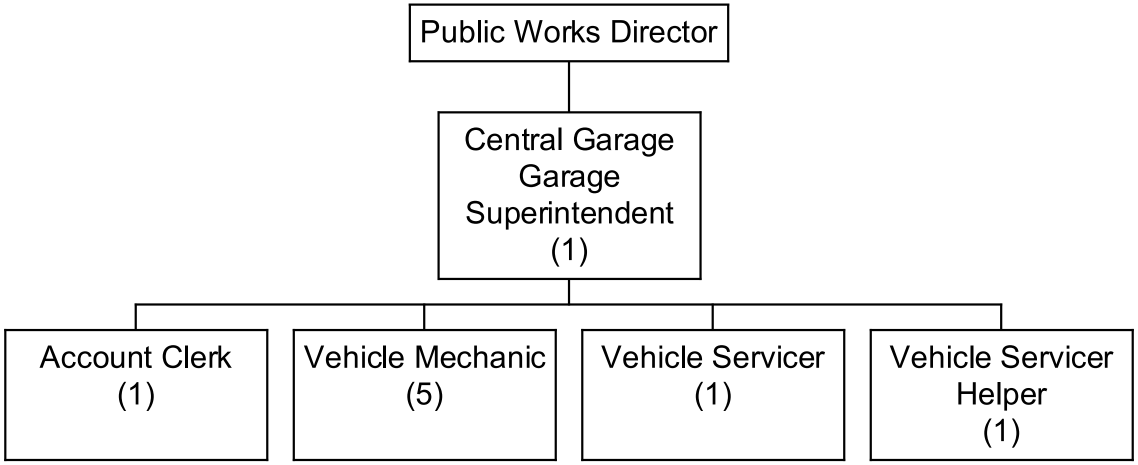
Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Department 45 - Public Works							
Division 234 - Traffic Control							
41 Personnel Services							
4101	Salaries - Supervision	$ 13,713	$ 14,397	$ 15,170	$ 15,130	$ 15,710	3.8%
4102	Salaries - Clerical	14,858	15,432	16,130	16,270	16,750	3.0%
4103	Salaries - Operational	159,811	167,744	168,410	176,260	165,540	-6.1%
4104	Salaries - Overtime	6,922	3,562	8,710	7,860	7,920	0.8%
4106	FICA	11,361	11,630	12,040	13,370	12,770	-4.5%
4107	Medicare	2,657	2,720	2,820	3,130	2,990	-4.5%
4108	Life Insurance	473	486	460	490	550	12.2%
4109	Health Insurance	69,927	78,570	81,120	84,240	83,030	-1.4%
4110	Cancer Insurance	-	318	620	640	640	0.0%
4111	Workers Compensation	17,754	18,815	17,300	26,870	15,580	-42.0%
4112	Employee Assist. Prgm	171	142	150	170	120	-29.4%
4115	Unemploy. Insurance	377	272	100	110	100	-9.1%
4116	Employee Pension	30,068	32,313	27,180	33,580	33,280	-0.9%
Personnel Services Total		328,093	346,401	350,210	378,120	354,980	-6.1%
42 Supplies							
4201	Fuel	26,039	38,975	34,000	40,380	38,000	-5.9%
4202	Minor Tools	700	611	1,100	500	500	0.0%
4203	Office Supplies	639	209	400	200	200	0.0%
4205	Medical & Drug Supply	-	-	20	20	20	0.0%
4207	Clothing Supplies	2,069	2,143	1,800	2,000	2,000	0.0%
4208	Postage	14	45	10	80	50	-37.5%
4213	Traffic Control Supplies	18,825	19,557	22,000	22,000	22,000	0.0%
Supplies Total		48,286	61,540	59,330	65,180	62,770	-3.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	55,425	26,363	25,000	30,000	30,000	0.0%
Maintenance & Repairs Total		55,425	26,363	25,000	30,000	30,000	0.0%
44 Services							
4401	Telephone	1,380	2,058	1,630	2,000	2,000	0.0%
4402	Medical Exams	215	-	-	-	-	N/A
4405	Travel & Training	2,279	2,180	2,200	2,400	2,790	16.3%
4409	Electric-Purchased	18,220	19,005	20,900	20,900	20,900	0.0%
4414	Clothing / Cleaning	661	600	600	600	600	0.0%
4415	Special Services	24,545	20,077	20,000	16,000	16,400	2.5%
4418	Contractual Services	73,865	-	-	-	-	N/A
Services Total		121,165	43,921	45,330	41,900	42,690	1.9%
46 Capital Outlay							
4601	Motor Vehicles	165,375	136,070	-	-	-	N/A
4605	Machinery & Tools	10,988	-	-	-	-	N/A
Capital Outlay Total		176,363	136,070	-	-	-	N/A
Total Traffic Control		$ 729,331	$ 614,295	$ 479,870	$ 515,200	$ 490,440	-4.8%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: **Public Works** **DIVISION:** **Traffic Control**

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

PUBLIC WORKS
CENTRAL GARAGE



CITY OF HENDERSON, KY

GENERAL FUND BUDGET

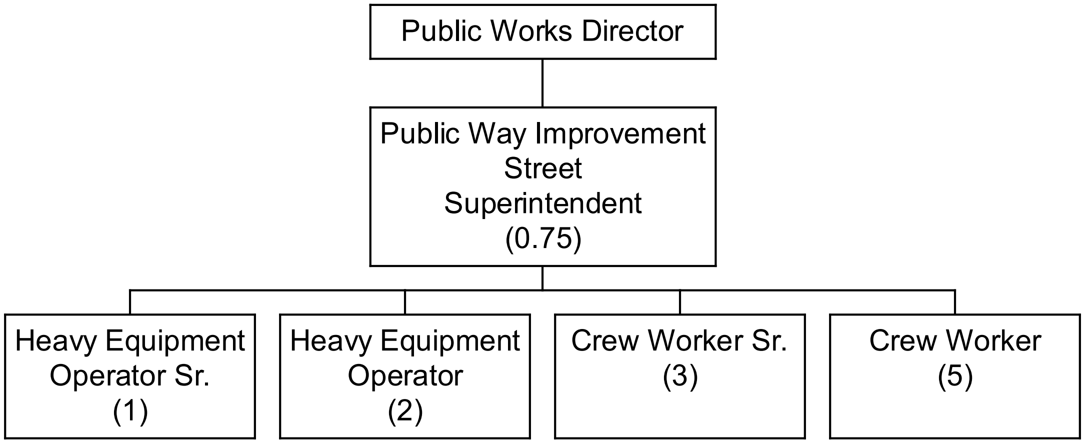
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Department 45 - Public Works							
Division 366 - Central Garage							
41 Personnel Services							
4101	Salaries - Supervision	$ 54,170	$ 56,714	$ 36,710	$ 59,690	$ 46,310	-22.4%
4102	Salaries - Clerical	26,887	28,257	29,700	29,670	30,300	2.1%
4103	Salaries - Operational	221,953	211,624	240,400	258,320	247,300	-4.3%
4104	Salaries - Overtime	15,305	11,857	7,890	6,670	7,270	9.0%
4106	FICA	18,841	18,090	18,030	21,970	20,590	-6.3%
4107	Medicare	4,406	4,231	4,220	5,140	4,820	-6.2%
4108	Life Insurance	614	540	590	650	730	12.3%
4109	Health Insurance	86,880	88,270	100,880	112,320	110,700	-1.4%
4110	Cancer Insurance	-	330	770	850	850	0.0%
4111	Workers Compensation	16,490	17,478	14,880	23,110	13,540	-41.4%
4112	Employee Assist. Prgm	216	164	190	230	160	-30.4%
4115	Unemploy. Insurance	566	408	150	170	160	-5.9%
4116	Employee Pension	42,243	48,836	42,180	55,210	53,670	-2.8%
Personnel Services Total		488,570	486,800	496,590	574,000	536,400	-6.6%
42 Supplies							
4200	Non-Inventory Parts	3,870	3,011	3,000	2,500	3,300	32.0%
4201	Fuel	10,607	8,820	9,000	10,610	10,500	-1.0%
4202	Minor Tools	3,261	4,726	6,700	6,850	7,000	2.2%
4203	Office Supplies	638	436	500	700	600	-14.3%
4204	Cleaning Supplies	57	226	800	2,500	800	-68.0%
4205	Medical & Drug Supply	50	34	160	60	90	50.0%
4207	Clothing Supplies	2,087	1,883	3,200	2,600	2,600	0.0%
4208	Postage	24	2	120	30	80	166.7%
4209	Educational Supplies	-	458	210	500	800	60.0%
4214	Chemical Supplies	1,472	1,555	1,300	1,000	1,300	30.0%
Supplies Total		22,067	21,151	24,990	27,350	27,070	-1.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	785	1,704	2,200	2,000	2,000	0.0%
4302	Office Equip. Repair	-	-	100	-	-	N/A
4304	Other Equipment Repair	1,231	358	750	750	750	0.0%
4308	Machines Tools Repair	3,507	4,632	5,700	5,500	5,500	0.0%
4309	Radios Repair	8,615	8,185	9,000	6,000	8,000	33.3%
4326	Natural Disasters Exp.	17,448	1,465	150,000	-	-	N/A
Maintenance & Repairs Total		31,586	16,346	167,750	14,250	16,250	14.0%
44 Services							
4401	Telephone	1,445	1,423	1,560	1,500	1,500	0.0%
4402	Medical Exams	143	-	-	-	-	N/A
4408	Legal Advertising	-	440	-	-	-	N/A
4414	Clothing / Cleaning	844	700	900	900	900	0.0%
4415	Special Services	2,764	2,341	2,000	-	500	N/A
4418	Contractual Services	-	4,409	-	-	-	N/A
Services Total		5,196	9,313	4,460	2,400	2,900	20.8%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 366 - Central Garage (continued)							
46 Capital Outlay							
4601	Motor Vehicles	$ 30,714	$ 14,406	$ -	$ -	$ -	N/A
4605	Machinery & Tools	12,749	6,190	-	-	-	N/A
Capital Outlay Total		43,463	20,596	-	-	-	N/A
Total Central Garage		$ 590,882	$ 554,205	$ 694,790	$ 618,000	$ 582,620	-5.7%

PUBLIC WORKS
PUBLIC WAY IMPROVEMENT



CITY OF HENDERSON, KY

PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET

FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
36 Sale of Property							
3623	Sale of Vehicles	$ 10,083	$ -	$ -	$ -	$ -	N/A
Sale of Property Total		10,083	-	-	-	-	N/A
37 Other Revenue							
3700	Interest Income	8,050	6,299	1,920	5,070	1,000	-80.3%
3732	Work. Comp. Indemnity	172	225	-	-	-	N/A
3751	LGEA-Coal	62,392	70,877	81,000	66,000	81,000	22.7%
3752	LGEA-Mineral	42,226	46,654	61,000	42,000	61,000	45.2%
3754	State Grant	31,704	124,746	68,930	68,930	-	-100.0%
3756	Municipal Aid	622,427	489,682	517,000	509,000	517,000	1.6%
3777	Loan Proceeds	-	-	-	150,000	-	-100.0%
3797	Water Contribution	-	-	50,000	-	-	N/A
3799	Unclassified	75	-	-	-	-	N/A
3830	Reimbursable Services	12,029	20,469	11,000	11,000	22,000	100.0%
Other Revenue Total		779,075	758,953	790,850	852,000	682,000	-20.0%
38 Transfer Miscellaneous							
3835	Cuts-Water & Sewer	59,912	71,780	27,340	50,000	50,000	0.0%
3851	Transfer from General	650,000	345,000	455,500	441,000	603,000	36.7%
Transfers Miscellaneous Total		709,912	416,780	482,840	491,000	653,000	33.0%
PWI REVENUE TOTAL		$ 1,499,069	$ 1,175,733	$ 1,273,690	$ 1,343,000	$ 1,335,000	-0.6%
	EXPENSE						
Department 45 - Public Works							
Division 342 - Public Way Improvement							
41 Personnel Services							
4101	Salaries - Supervision	$ 41,138	$ 43,190	$ 45,510	$ 45,390	$ 47,120	3.8%
4103	Salaries - Operational	267,045	294,626	312,760	328,790	326,830	-0.6%
4104	Salaries - Overtime	28,441	16,139	42,480	15,320	18,240	19.1%
4106	FICA	19,545	20,198	22,410	24,120	24,330	0.9%
4107	Medicare	4,571	4,724	5,240	5,640	5,690	0.9%
4108	Life Insurance	748	808	900	850	960	12.9%
4109	Health Insurance	111,315	133,860	131,040	146,640	144,530	-1.4%
4110	Cancer Insurance	-	498	1,050	1,110	1,110	0.0%
4111	Workers Compensation	34,040	36,072	33,240	51,640	31,660	-38.7%
4112	Employee Assist. Prgm	273	243	260	300	210	-30.0%
4115	Unemploy. Insurance	660	476	170	190	190	0.0%
4116	Employee Pension	44,612	56,711	53,580	60,610	63,410	4.6%
Personnel Services Total		552,387	607,545	648,640	680,600	664,280	-2.4%

CITY OF HENDERSON, KY

PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET

FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 342 - Public Way Improvement (continued)							
42 Supplies							
4201	Fuel	$ 33,149	$ 39,395	$ 35,000	$ 37,650	$ 38,000	0.9%
4202	Minor Tools	1,080	2,596	1,700	1,500	1,500	0.0%
4205	Medical & Drug Supply	-	20	50	50	50	0.0%
4207	Clothing Supplies	4,189	3,563	4,000	4,000	4,000	0.0%
4213	Traffic Control Supplies	9,454	126	2,000	2,000	2,000	0.0%
4214	Chemical Supplies	7,788	11,788	28,140	10,000	30,000	200.0%
Supplies Total		55,661	57,488	70,890	55,200	75,550	36.9%
43 Maintenance & Repairs							
4301	Vehicle Repair	86,100	72,605	46,000	63,000	49,200	-21.9%
4315	Utility Cuts	42,850	45,064	40,000	40,000	40,000	0.0%
4316	Minor Street Repair	215,883	153,808	130,000	140,000	140,000	0.0%
4317	Street Overlay/Sidewalk	341,092	259,982	310,000	335,650	335,650	0.0%
Maintenance & Repairs Total		685,925	531,459	526,000	578,650	564,850	-2.4%
44 Services							
4402	Medical Exams	988	693	800	800	800	0.0%
4405	Travel & Training	1,056	601	680	680	1,350	98.5%
4408	Legal Advertising	1,329	97	80	-	-	N/A
4413	Rental Fees	1,383	-	150	300	300	0.0%
4414	Clothing / Cleaning	929	1,000	1,100	1,100	1,100	0.0%
4415	Special Services	5,545	4,874	7,000	7,670	7,670	0.0%
4418	Contractual Services	2,944	7,624	1,100	-	1,100	N/A
Services Total		14,174	14,889	10,910	10,550	12,320	16.8%
45 Sundry Charges							
4501	Insurance Expense	29,473	17,568	17,250	18,000	18,000	0.0%
Sundry Charges TOTAL		29,473	17,568	17,250	18,000	18,000	0.0%
PWI EXPENSE TOTAL		$ 1,337,620	$ 1,228,949	$ 1,273,690	$ 1,343,000	$ 1,335,000	-0.6%
PWI TOTAL NET		$ 161,449	$ (53,216)	$ -	$ -	$ -	

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Ice	$ 2,400
		Overtime Meals During Storms or Paving Projects	2,000
		Blood-borne Pathogen Training	50
		DOT Testing	640
		CDL's	550
		Hepatitis B Shots	350
		Other	1,680
		Total	$ 7,670

CITY OF HENDERSON, KY

GENERAL FUND BUDGET

FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Department 45 - Public Works							
Division 342 - Public Way Improvement							
46 Capital Outlay							
4601	Motor Vehicles	$ 59,250	$ 191,427	$ -	$ -	$ -	N/A
4605	Machinery & Tools	-	-	7,440	10,000	85,000	750.0%
Capital Outlay Total		59,250	191,427	7,440	10,000	85,000	750.0%
Total Public Way Improvement		$ 59,250	$ 191,427	$ 7,440	$ 10,000	$ 85,000	750.0%

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Public Works

DIVISION: Public Way Improvement

DESCRIPTION OF ITEM OR PROJECT:

New backhoe that will replace unit 342-011 that is a 1996 model. Unit 342-011 will be transferred to the Landfill to replace a backhoe that is in poor condition.

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

COSTS

BASIC COSTS	$ 85,000
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 85,000

Street and Road Plans

Street	From	To	Notes	2009-2010	2010-2011	2011-2012	2012-2013
McKinley	Washington	2nd St ramp			$ 39,500		
Watson Lane	US 41	Clayton Place		$ 31,650			
Community Drive	US 60 W				62,000		
Wathen Lane	US60	Bridge	*		64,000		
South Main Street	Yeaman	Drury		29,000	42,800		
Drury Lane	South Main	Green		9,500			
Race Track Road	US 41 N	Concrete Section		14,500			
Main Street	Washington	Dixon	**			$ 45,300	$ 45,000
Main Street	4th	12th	**		70,000	59,000	
Water Street	Washington	4th	**		48,500		
Merritt Drive	5th	12th	***		90,000		
Ingram Street	Center	2nd		29,500			
Ingram Street	3rd	5th		29,500			
Peggy Drive	Old Mad. Rd	Country				5,400	
Ilex Drive	Old Mad. Rd	Country				5,400	
Turnagain Drive	Downey	Concrete Section			6,300		
Riverview Drive	Sunset	End		12,300			
Stratman Road	US 41 N	Green River Rd	****		73,300	73,300	73,300
Clay Street	Mayer	Mill			10,500		
12th Street	Green	Elm		20,000			
Harding Avenue	Green	N Adams		20,000			
Barrett Blvd	Paver Patch			4,000		45,200	
9th Place	North Adams	End		6,600			
Audubon Street	Paver Patch			6,000			
MLK	Lett	Meadow		16,000			
Turner Avenue	Elm	Green	**	15,000			
Cumnock Street	Mayer	Mill		14,600			
O'Byrne Street	Meadow	Mill		27,000			
Holloway Street	1st	Center		15,000			
Madison Street	Alvasia	Pringle			37,200		
Wood Drive	Sinclair	South End		27,200			
Tippecanoe Drive	Watson	Frontier		14,800			
Frontier Drive	Tippecanoe	Green River Road		8,500			
Paving Sub-Total				$ 350,650	$ 504,600	$ 233,600	$ 118,300
HWU Paying Projects: **				(15,000)	(118,500)	(104,300)	(45,000)
Paving Total Account 4317				$ 335,650	$ 386,100	$ 129,300	$ 73,300
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	$ 526,100	$ 269,300	$ 213,300

* Wathen Lane needs new box culverts, not included.

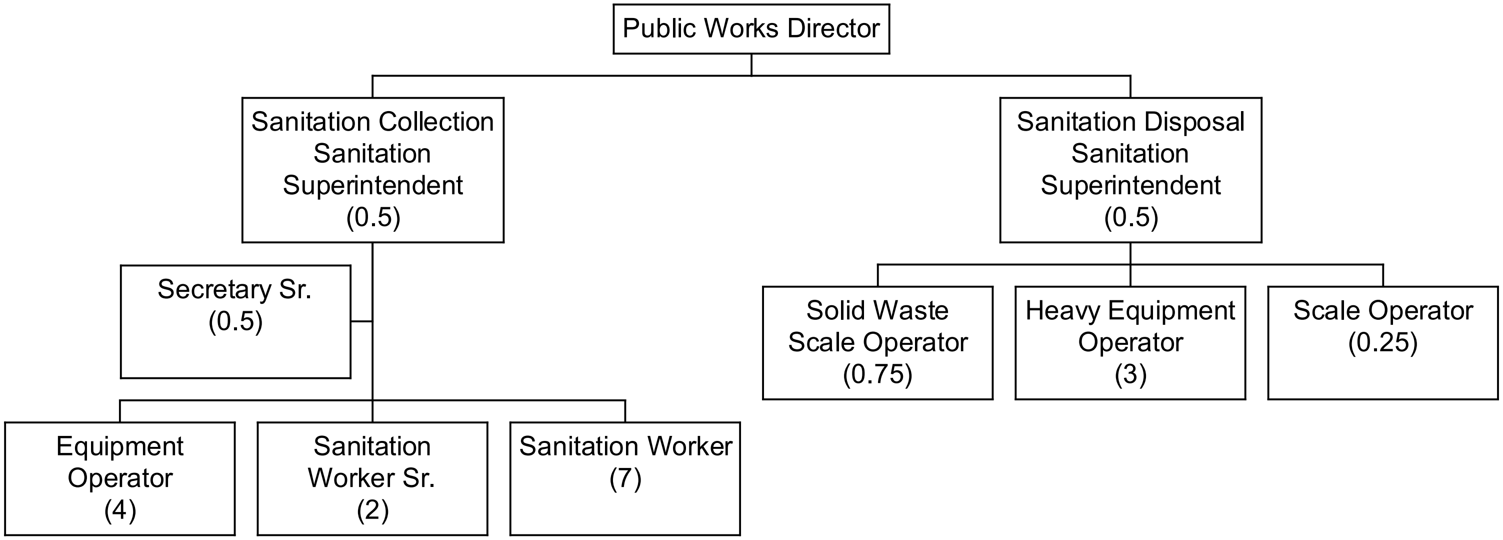
** Costs to pave are included in HWU's budget for these projects. Costs are not included in paving total shown.

*** 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 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
32 Service Fees							
3210	Refuse Fee	$ 1,387,972	$ 1,770,148	$ 1,770,000	$ 1,900,000	$ 1,771,000	-6.8%
3211	Recycling Fee	-	121,800	121,800	110,000	122,000	10.9%
3216	CDD - Co. Copayments	3,408	3,760	-	4,000	-	-100.0%
3217	CDD - Commercial	163,947	156,398	238,000	150,000	200,000	33.3%
3218	CDD - City	13,714	-	-	-	-	N/A
Service Fees Total		1,569,042	2,052,107	2,129,800	2,164,000	2,093,000	-3.3%
36 Sale of Property							
3622	Sale of Vehicles	1,906	1,314	860	-	-	N/A
3625	Taxable Sales	6,156	5,544	7,400	5,500	7,000	27.3%
Sale of Property Total		8,062	6,858	8,260	5,500	7,000	27.3%
37 Other Revenue							
3700	Interest Income	131,743	122,101	56,500	119,390	78,780	-34.0%
3747	Transfer Station Fees	-	-	140,000	110,000	140,000	27.3%
3748	City Fee	-	-	-	195,000	-	-100.0%
3749	County Fee	-	-	-	9,600	-	-100.0%
3755	Local Funds	-	-	-	6,330	-	-100.0%
3764	County Contribution	-	33,942	85,000	46,180	87,120	88.7%
3776	Scrap Sales	9,812	14,749	19,000	10,000	15,000	50.0%
3799	Unclassified	17	114	1,200	-	100	N/A
Other Revenue Total		141,573	170,905	301,700	496,500	321,000	-35.3%
38 Transfer Miscellaneous							
3851	Transfer from General	-	-	67,150	171,000	318,000	86.0%
Transfers Miscellaneous Total		-	-	67,150	171,000	318,000	86.0%
SANITATION REVENUE TOTAL		$ 1,718,676	$ 2,229,870	$ 2,506,910	$ 2,837,000	$ 2,739,000	-3.5%

CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	EXPENSE						
Department 45 - Public Works							
Division 344 - Sanitation Collection							
41 Personnel Services							
4101	Salaries - Supervision	$ 20,787	$ 23,134	$ 24,050	$ 24,260	$ 24,860	2.5%
4102	Salaries - Clerical	14,857	15,432	16,230	16,270	16,750	3.0%
4103	Salaries - Operational	296,422	284,525	334,420	333,740	339,550	1.7%
4104	Salaries - Overtime	19,067	16,051	15,740	8,850	8,860	0.1%
4105	Salaries - Other	-	26,551	-	-	-	N/A
4106	FICA	20,564	21,398	22,800	23,780	24,200	1.8%
4107	Medicare	4,809	5,004	5,330	5,560	5,660	1.8%
4108	Life Insurance	972	966	1,110	1,010	1,140	12.9%
4109	Health Insurance	145,705	155,200	174,720	174,720	172,200	-1.4%
4110	Cancer Insurance	-	620	1,320	1,320	1,320	0.0%
4111	Workers Compensation	39,512	41,861	35,210	54,710	34,470	-37.0%
4112	Employee Assist. Prgm	345	325	320	350	250	-28.6%
4115	Unemploy. Insurance	660	476	170	190	190	0.0%
4116	Employee Pension	46,321	54,256	52,220	59,760	63,080	5.6%
Personnel Services Total		610,021	645,799	683,640	704,520	692,530	-1.7%
42 Supplies							
4201	Fuel	37,186	47,459	37,200	49,940	50,000	0.1%
4202	Minor Tools	48	74	100	100	100	0.0%
4203	Office Supplies	-	1	100	100	100	0.0%
4205	Medical & Drug Supply	45	79	60	50	100	100.0%
4207	Clothing Supplies	4,350	5,064	5,330	4,000	5,000	25.0%
4220	Supplies for Resale	4,390	4,390	5,710	5,000	6,000	20.0%
Supplies Total		46,020	57,067	48,500	59,190	61,300	3.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	34,953	52,554	55,730	38,000	55,000	44.7%
4304	Other Equipment Repair	19	-	7,450	2,500	1,500	-40.0%
Maintenance & Repairs Total		34,972	52,554	63,180	40,500	56,500	39.5%
44 Services							
4402	Medical Exams	816	1,363	500	1,500	1,000	-33.3%
4405	Travel & Training	-	197	-	-	-	N/A
4408	Legal Advertising	192	226	200	200	200	0.0%
4414	Clothing / Cleaning	1,268	1,150	1,300	1,300	1,300	0.0%
4415	Special Services	1,766	2,226	1,950	1,500	2,000	33.3%
4418	Allied Waste-Recycling	142,521	189,684	189,690	189,690	189,690	0.0%
4418	Staffing Partners	-	10,286	7,670	12,500	10,000	-20.0%
4431	Tri-County Recycling	29,191	29,191	28,640	29,200	28,640	-1.9%
4444	Adm/Acct Serv.	193,700	217,000	185,000	185,000	187,000	1.1%
4470	Hauling & Disposal	490,888	455,941	580	580,000	600	-99.9%
4522	Audit Expense	1,589	2,190	2,560	2,200	2,410	9.5%
Services Total		861,930	909,453	418,090	1,003,090	422,840	-57.8%

CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 344 - Sanitation Collection (continued)							
45 Sundry Charges							
4501	Insurance Expense	$ 32,035	$ 17,694	$ 19,000	$ 17,700	$ 19,000	7.3%
4503	Bad Debt Expense	-	-	-	4,000	4,000	0.0%
4536	Depreciation Expense	59,347	55,856	56,000	60,000	56,000	-6.7%
4566	Investment Exp. in DSW	83,787	53,858	-	-	-	N/A
Sundry Charges Total		175,169	127,407	75,000	81,700	79,000	-3.3%
46 Capital Outlay							
4601	Motor Vehicles	-	-	-	-	120,000	N/A
Capital Outlay Total		-	-	-	-	120,000	N/A
Total Sanitation Collection		$ 1,728,112	$ 1,792,281	$ 1,288,410	$ 1,889,000	$ 1,432,170	-24.2%
Division 345 - Landfill							
41 Personnel Services							
4101	Salaries - Supervision	$ 20,787	$ 23,124	$ 24,050	$ 24,620	$ 24,860	1.0%
4103	Salaries - Operational	110,186	110,789	116,570	113,510	116,260	2.4%
4104	Salaries - Overtime	29,699	29,205	32,530	23,000	22,420	-2.5%
4106	FICA	9,552	9,666	10,290	9,750	10,090	3.5%
4107	Medicare	2,234	2,261	2,410	2,280	2,360	3.5%
4108	Life Insurance	255	270	310	270	310	14.8%
4109	Health Insurance	38,010	43,650	46,800	46,800	46,130	-1.4%
4110	Cancer Insurance	-	177	360	360	360	0.0%
4111	Workers Compensation	16,630	17,629	14,080	21,880	13,840	-36.7%
4112	Employee Assist. Prgm	90	79	90	100	70	-30.0%
4115	Unemploy. Insurance	296	190	80	80	80	0.0%
4116	Employee Pension	16,950	21,519	19,370	24,510	26,300	7.3%
Personnel Services Total		244,689	258,558	266,940	267,160	263,080	-1.5%
42 Supplies							
4201	Fuel	32,324	38,499	39,490	39,490	40,000	1.3%
4202	Minor Tools	367	175	220	300	300	0.0%
4203	Office Supplies	154	353	310	-	-	N/A
4207	Clothing Supplies	721	715	720	1,000	1,000	0.0%
4208	Postage	59	52	60	100	80	-20.0%
4214	Chemical Supplies	5	18	150	100	100	0.0%
Supplies Total		33,630	39,811	40,950	40,990	41,480	1.2%
43 Maintenance & Repairs							
4301	Vehicle Repair	119,916	120,740	59,300	100,000	98,000	-2.0%
4304	Other Equipment Repair	1,100	903	2,400	9,200	3,530	-61.6%
4312	Walks Drives Fences	3,587	4,754	2,000	2,500	2,500	0.0%
Maintenance & Repairs Total		124,602	126,396	63,700	111,700	104,030	-6.9%

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 345 - Landfill (continued)							
44 Services							
4402	Medical Exams	$ 265	$ 343	$ 80	$ 350	$ 350	0.0%
4405	Travel & Training	610	598	-	-	530	N/A
4408	Legal Advertising	121	-	-	-	-	N/A
4409	Electric-Purchased	1,919	2,887	3,000	2,000	2,500	25.0%
4414	Clothing / Cleaning	298	325	330	300	330	10.0%
4415	Special Services	4,496	998	700	700	700	0.0%
4418	Contractual Services	74,084	70,719	75,000	75,000	75,000	0.0%
4442	Trust Fees	1,595	1,617	2,000	-	2,000	N/A
Services Total		83,389	77,485	81,110	78,350	81,410	3.9%
45 Sundry Charges							
4501	Insurance Expense	-	6,437	7,900	6,500	8,000	23.1%
4513	ERF Expense	-	-	38,000	-	38,000	N/A
4536	Depreciation Expense	45,236	42,029	42,000	45,300	42,000	-7.3%
4565	Landfill Closure	130,000	20,000	50,000	50,000	50,000	0.0%
Sundry Charges Total		175,236	68,466	137,900	101,800	138,000	35.6%
46 Capital Outlay							
4605	Machinery & Tools	-	-	6,160	-	-	N/A
Capital Outlay Total		-	-	6,160	-	-	N/A
Total Landfill		$ 661,547	$ 570,716	$ 596,760	$ 600,000	$ 628,000	4.7%
Division 346 - Transfer Station							
41 Personnel Services							
4103	Salaries - Operational	$ 22,144	$ 23,420	$ 24,100	$ 23,930	$ 24,090	0.7%
4104	Salaries - Overtime	5,717	6,268	7,650	5,880	5,800	-1.4%
4106	FICA	1,646	1,753	1,880	1,820	1,860	2.2%
4107	Medicare	385	410	440	430	440	2.3%
4108	Life Insurance	55	54	60	60	60	0.0%
4109	Health Insurance	8,145	8,730	9,360	9,360	9,230	-1.4%
4110	Cancer Insurance	-	35	70	80	70	-12.5%
4111	Workers Compensation	3,154	3,347	2,570	3,980	2,490	-37.4%
4112	Employee Assist. Prgm	19	16	20	20	20	0.0%
4115	Unemploy. Insurance	68	54	20	20	20	0.0%
4116	Employee Pension	3,709	4,770	4,270	4,580	4,830	5.5%
Personnel Services Total		45,042	48,858	50,440	50,160	48,910	-2.5%
42 Supplies							
4203	Office Supplies	1,044	519	500	500	500	0.0%
4207	Clothing Supplies	138	134	120	120	120	0.0%
Supplies Total		1,181	653	620	620	620	0.0%

CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 346 - Transfer Station (continued)							
44 Services							
4401	Telephone	$ 7	$ 2	$ 10	$ 20	$ 10	-50.0%
4414	Clothing / Cleaning	80	75	80	100	80	-20.0%
4415	Special Services	1,141	620	420	100	100	0.0%
4418	Oper. Of Trans. Station	95,100	95,100	100,900	96,000	96,000	0.0%
4422	Data Processing Serv.	5,000	5,000	-	5,000	-	-100.0%
4470	Hauling & Disposal	99,907	119,000	521,400	138,000	510,000	269.6%
4522	Audit Expense	2,500	2,500	3,000	2,500	-	-100.0%
Services Total		203,735	222,296	625,810	241,720	606,190	150.8%
45 Sundry Charges							
4501	Insurance Expense	7,705	2,907	-	3,000	-	-100.0%
4511	County Reimbursement	10,480	9,180	870	9,000	-	-100.0%
4536	Depreciation Expense	23,102	23,102	23,100	23,500	23,110	-1.7%
Sundry Charges Total		41,287	35,189	23,970	35,500	23,110	-34.9%
Transfer Station Total		$ 291,244	$ 306,996	$ 700,840	$ 328,000	$ 678,830	107.0%
Total Sanitation		$ 2,680,904	$ 2,669,993	$ 2,586,010	$ 2,817,000	$ 2,739,000	-2.8%
SANITATION NET		$ (962,227)	$ (440,123)	$ (79,100)	$ 20,000	$ -	

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Public Works **DIVISION:** Sanitation Collection

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

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Public Works **DIVISION:** Landfill

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Clean Sediment Basin	$ 40,000
		Engineering Services for Water Sampling	18,000
		Heavy Equipment Rental	15,000
		Pump Wells	2,000
		Total	$ 75,000

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Public Works **DIVISION:** Transfer Station

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Payment to Dozit for the Management of the Transfer Station.	
		It includes the Hauling and Disposal of Garbage from the	
		Transfer Station	$ 95,100
		Scale Maintenance	900
		Total	$ 96,000

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Public Works

DIVISION: Sanitation

DESCRIPTION OF ITEM OR PROJECT:

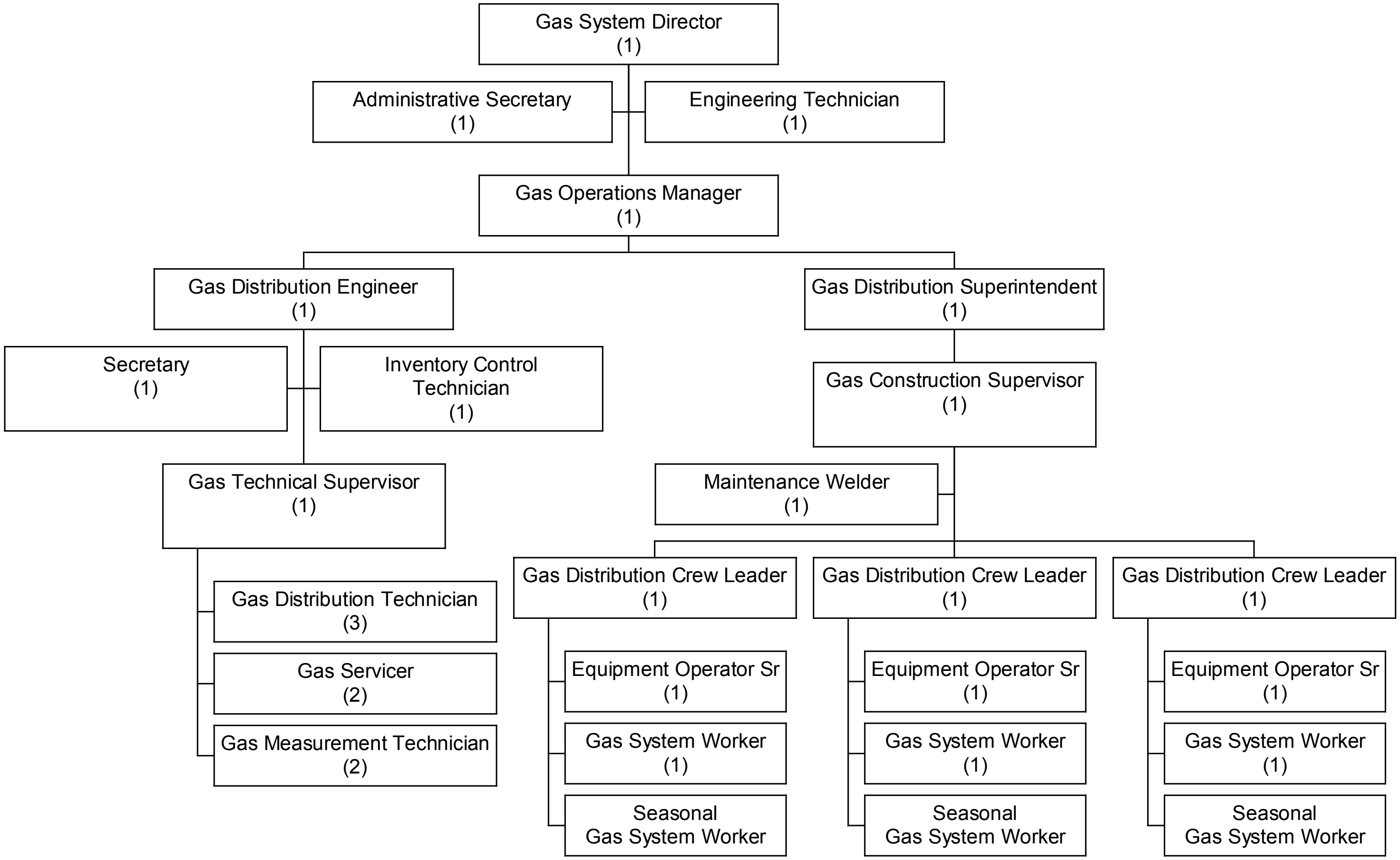
A new 16 cubic yard garbage truck to replace unit 344-009 with 48,300 miles. This old unit had a new packer installed several years ago that made it top heavy and difficult to drive. It is not capable of holding as much refuse as the other trucks thus having to make more trips to the landfill.

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

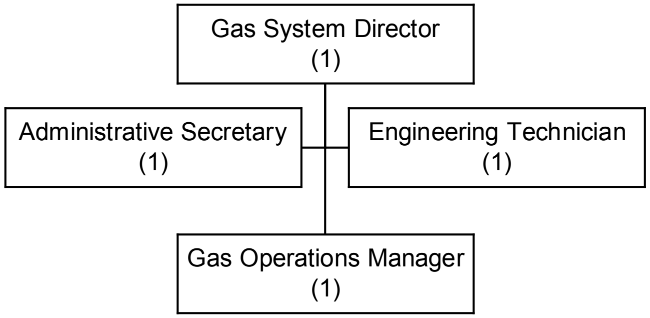
COSTS

BASIC COSTS	$ 120,000
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 120,000

GAS SYSTEM DEPARTMENT



GAS SYSTEM DEPARTMENT
ADMINISTRATION



CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
32 Service Fees							
3221	Service Charges	$ 18,175	$ 18,013	$ 17,000	$ 17,000	$ 17,000	0.0%
Service Fees Total		18,175	18,013	17,000	17,000	17,000	0.0%
36 Sale of Property							
3622	Sale of Equipment	3,343	139	250	-	100	N/A
3625	Taxable Sales	1,178	2,170	1,700	1,000	1,500	50.0%
Sale of Property Total		4,520	2,309	1,950	1,000	1,600	60.0%
37 Other Revenue							
3700	Interest Income	337,336	368,732	180,000	280,000	119,400	-57.4%
3730	Insurance Recovery	-	829	-	-	-	N/A
3732	Work. Comp. Indemnity	854	-	-	-	-	N/A
3754	State Contract	-	25,477	65,000	-	225,000	N/A
3830	Reimbursable Services	-	1,669	-	-	35,000	N/A
Other Revenue Total		338,190	396,707	245,000	280,000	379,400	35.5%
39 Gas Revenue							
3900	Gas Sales	24,467,241	29,737,876	24,667,000	39,929,000	23,370,000	-41.5%
3915	Balancing Fees	33,968	3,072	-	-	-	N/A
3920	Penalties	119,291	112,074	100,000	90,000	90,000	0.0%
3940	Gas Mains	65,734	1,479	400	10,000	2,000	-80.0%
3945	Service Lines	15,392	4,018	4,000	5,000	2,000	-60.0%
3960	PEAK Return	129,462	145,971	159,320	160,000	140,000	-12.5%
3980	Transportation Fee	6,000	3,000	-	-	-	N/A
3990	Miscellaneous	8,558	16,395	16,620	5,000	755,000	15000.0%
Gas Revenue Total		24,845,646	30,023,883	24,947,340	40,199,000	24,359,000	-39.4%
GAS REVENUE TOTAL		$25,206,531	$30,440,912	$25,211,290	$40,497,000	$24,757,000	-38.9%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	EXPENSE						
Department 25 - Gas							
Division 771 - Gas Administration							
41 Personnel Services							
4101	Salaries - Supervision	$ 144,914	$ 149,518	$ 155,060	$ 156,920	$ 159,520	1.7%
4102	Salaries - Clerical	34,268	35,774	37,670	37,570	38,320	2.0%
4103	Salaries - Operational	34,260	35,796	37,640	37,600	38,340	2.0%
4104	Salaries - Overtime	25	-	-	260	260	0.0%
4105	Salaries - Other	-	-	3,770	22,500	-	-100.0%
4106	FICA	12,414	12,693	13,490	14,400	14,650	1.7%
4107	Medicare	2,903	2,969	3,160	3,370	3,430	1.8%
4108	Life Insurance	285	288	330	290	330	13.8%
4109	Health Insurance	42,535	46,560	49,920	49,920	49,200	-1.4%
4110	Cancer Insurance	-	188	380	380	380	0.0%
4111	Workers Compensation	3,271	6,027	1,590	2,470	1,770	-28.3%
4112	Employee Assist. Prgm	101	84	90	100	80	-20.0%
4115	Unemploy. Insurance	420	306	100	110	120	9.1%
4116	Employee Pension	28,121	35,517	31,100	36,160	38,170	5.6%
Personnel Services Total		303,516	325,720	334,300	362,050	344,570	-4.8%
42 Supplies							
4201	Fuel	1,597	1,435	1,350	1,370	1,370	0.0%
4203	Office Supplies	833	1,224	1,500	2,000	1,500	-25.0%
4207	Clothing Supplies	311	283	450	500	450	-10.0%
4208	Postage	153	279	1,000	2,250	1,250	-44.4%
4209	Educational Supplies	-	1,392	2,000	3,000	3,000	0.0%
4210	Photographic Supplies	-	-	50	100	80	-20.0%
4211	Periodicals & Supple.	63	126	150	300	220	-26.7%
Supplies Total		2,957	4,738	6,500	9,520	7,870	-17.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	122	327	260	500	450	-10.0%
4302	Office Equip. Repair	7	35	50	190	160	-15.8%
4309	Radios Repair	-	-	50	100	50	-50.0%
Maintenance & Repairs Total		129	363	360	790	660	-16.5%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

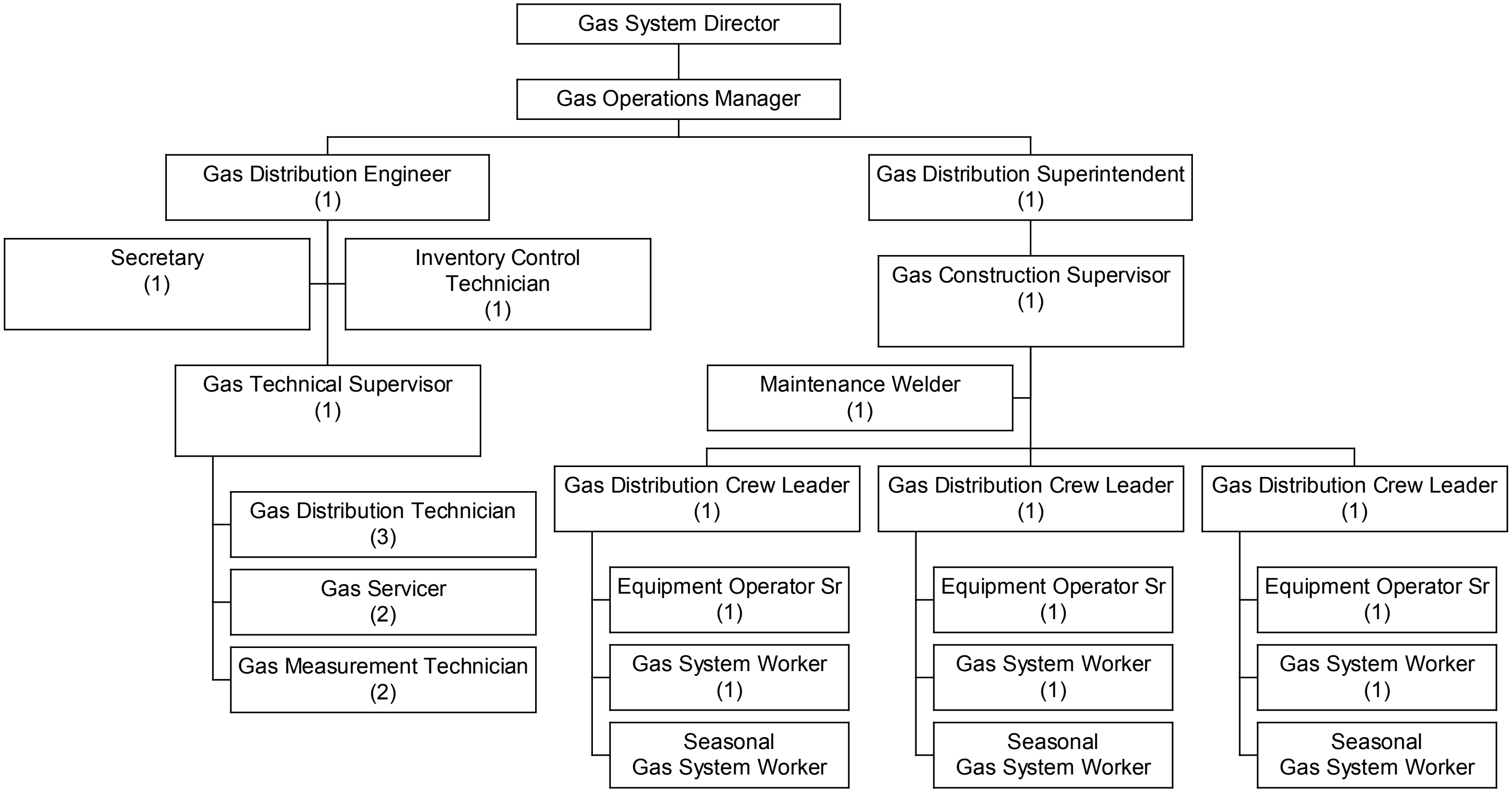
Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 771 - Gas Administration (continued)							
44 Services							
4401	Telephone	$ 2,456	$ 3,124	$ 3,000	$ 3,000	$ 3,000	0.0%
4402	Medical Exams	99	-	50	100	100	0.0%
4403	Assoc. Dues/Subscript.	12,095	18,268	18,800	18,990	18,990	0.0%
4405	Travel & Training	8,188	7,656	11,800	12,000	12,000	0.0%
4406	Boards and Meetings	77	58	120	120	120	0.0%
4408	Legal Advertising	-	601	1,000	1,500	1,500	0.0%
4414	Clothing / Cleaning	-	-	50	100	-	-100.0%
4415	Special Services	65	88	260	300	300	0.0%
4417	Printing and Reprod.	2	109	160	200	200	0.0%
4418	Contractual Services	8,977	13,897	9,950	17,500	3,000	-82.9%
4419	Professional Services	19,833	24,715	50,000	91,200	60,000	-34.2%
4442	Trust Fees	2,997	2,501	2,500	3,000	2,500	-16.7%
4491	NW KY Forward	18,000	18,000	18,000	18,000	12,000	-33.3%
4498	GIS	(27,817)	-	-	-	-	N/A
4522	Audit Expense	7,413	10,220	11,990	10,300	12,500	21.4%
Services Total		52,386	99,237	127,680	176,310	126,210	-28.4%
45 Sundry Charge							
4501	Insurance Expense	61,535	99,982	100,000	144,000	100,000	-30.6%
4506	Agency Contributions	636,560	687,000	722,000	722,000	742,000	2.8%
4520	In Lieu of Tax	1,300,000	1,400,000	1,400,000	1,400,000	1,400,000	0.0%
4536	Depreciation Expense	233,484	225,306	235,000	240,000	240,000	0.0%
Sundry Charge Total		2,231,579	2,412,288	2,457,000	2,506,000	2,482,000	-1.0%
46 Capital Outlay							
4602	Office Furniture /Fixture	-	-	2,000	4,000	-	-100.0%
4603	Office Equipment	6,590	-	-	-	-	N/A
4607	Data Processing Equip.	-	2,722	1,300	-	-	N/A
Capital Outlay Total		6,590	2,722	3,300	4,000	-	-100.0%
Total Gas Administration		$ 2,597,156	$ 2,845,068	$ 2,929,140	$ 3,058,670	$ 2,961,310	-3.2%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Gas **DIVISION:** Gas Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	American Public Gas Association Membership Dues	$ 6,250
		Kentucky 811 Membership Fees and Dues	4,500
		American Public Gas Association Public Awareness	3,900
		Kentucky Gas Association Membership Dues	2,000
		Chamber of Commerce Membership Dues	1,200
		National Society of Prof Engineers Association Dues	450
		Audubon Area Home Builders Association	280
		American Society of Civil Engineers Association Dues	250
		ENR Subscription	60
		NOAA Data Center Subscription	60
		American Gas Magazine Subscription	40
		Total	$ 18,990
4418	Contractual Services	Summer Drafting Services	$ 3,000
4419	Professional Services	EMS Project Design	$ 15,000
		Miller, Balis, O'Neill Legal Services	12,000
		EnerCon Gas Pricing	10,500
		Special Project Design	8,800
		Advanced Solutions Tech Support AutoCad	5,000
		Gas System Review	3,500
		DLT Solutions Software Renewal Map 3D	2,200
		Prof Service Program Design for Report Data	2,000
		Other	1,000
		Total	$ 60,000

GAS SYSTEM DEPARTMENT
DISTRIBUTION OPERATIONS



CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Division 772 - Gas Distribution

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
40 Expenses							
4900	Corydon Franchise Fee	$ 1,865	$ 1,936	$ 2,000	$ -	$ 2,000	N/A
Expenses Total		1,865	1,936	2,000	-	2,000	N/A
41 Personnel Services							
4101	Salaries - Supervision	137,013	163,023	204,340	204,620	210,320	2.8%
4102	Salaries - Clerical	49,859	52,310	55,320	55,040	56,690	3.0%
4103	Salaries - Operational	501,473	509,844	517,270	564,230	566,260	0.4%
4104	Salaries - Overtime	19,670	17,907	33,700	25,000	23,980	-4.1%
4105	Salaries - Other	21,652	20,568	28,510	34,350	34,350	0.0%
4106	FICA	43,932	45,448	48,680	55,040	55,300	0.5%
4107	Medicare	10,275	10,629	11,390	12,870	12,940	0.5%
4108	Life Insurance	1,591	1,560	1,760	1,660	1,870	12.7%
4109	Health Insurance	237,110	253,170	272,480	287,040	282,900	-1.4%
4110	Cancer Insurance	-	1,013	2,060	2,170	2,170	0.0%
4111	Workers Compensation	31,538	32,618	15,820	24,580	17,410	-29.2%
4112	Employee Assist. Prgm	589	486	520	650	480	-26.2%
4115	Unemploy. Insurance	1,191	870	390	430	430	0.0%
4116	Employee Pension	97,275	121,574	109,690	132,950	138,580	4.2%
Personnel Services Total		1,153,169	1,231,022	1,301,930	1,400,630	1,403,680	0.2%
42 Supplies							
4200	Non-Inventory Parts	9,133	3,850	3,800	4,000	3,000	-25.0%
4201	Fuel	32,481	43,062	42,000	45,610	44,000	-3.5%
4202	Minor Tools	8,049	5,341	5,500	5,500	8,090	47.1%
4203	Office Supplies	5,597	1,730	2,500	2,500	2,700	8.0%
4204	Cleaning Supplies	1,186	1,290	1,300	1,300	1,400	7.7%
4205	Medical & Drug Supply	-	218	300	300	300	0.0%
4207	Clothing Supplies	7,657	7,240	7,600	7,900	7,650	-3.2%
4208	Postage	328	79	300	150	250	66.7%
4209	Educational Supplies	853	890	2,000	5,500	3,000	-45.5%
4210	Photographic Supplies	-	-	100	100	100	0.0%
4211	Periodicals & Supple.	-	78	510	450	550	22.2%
4212	Mechanical Supplies	3,077	907	2,100	2,500	2,100	-16.0%
4213	Traffic Control Supplies	3,124	1,228	2,500	2,500	5,320	112.8%
4214	Chemical Supplies	9,186	9,050	13,250	15,000	14,500	-3.3%
4218	Natural Gas	21,856,763	27,021,598	21,735,000	34,360,000	18,640,000	-45.8%
4220	Supplies for Resale	964	1,198	900	1,500	1,000	-33.3%
Supplies Total		21,938,399	27,097,759	21,819,660	34,454,810	18,733,960	-45.6%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 772 - Gas Distribution (continued)							
43 Maintenance & Repairs							
4301	Vehicle Repair	$ 22,039	$ 15,030	$ 17,500	$ 17,500	$ 17,500	0.0%
4302	Office Equip. Repair	81	17	390	200	300	50.0%
4303	Instr. & Appar. Repair	10,877	5,987	7,500	8,200	8,200	0.0%
4304	Other Equipment Repair	3,975	4,275	3,000	3,000	13,500	350.0%
4305	Heating / A.C. Repair	-	-	3,860	750	750	0.0%
4306	Building Repair & Maint.	2,519	1,109	2,200	5,000	4,000	-20.0%
4307	Other Structures Repair	423	214	1,500	2,000	1,600	-20.0%
4308	Machines Tools Repair	2,479	2,888	3,800	4,400	3,500	-20.5%
4309	Radios Repair	1,438	2,405	1,600	1,800	1,800	0.0%
4314	Pumps & Motors	242	-	200	400	300	-25.0%
4315	Utility Cuts	-	807	3,000	4,000	4,000	0.0%
4316	Minor Street Repair	-	5,500	2,500	5,000	4,500	-10.0%
4318	Gas Serv. Line Repairs	62,634	61,057	70,000	80,000	75,000	-6.3%
4319	Gas Main Line Repairs	67,600	99,964	140,000	150,000	334,480	123.0%
4320	Gas Meter Repairs	25,942	34,665	37,000	44,940	43,000	-4.3%
4321	Regulator Repair/Maint	-	3,292	30,000	46,130	45,000	-2.4%
4326	Flood Damage Expense	15,274	-	-	6,000	6,000	0.0%
Maintenance & Repairs Total		215,523	237,211	324,050	379,320	563,430	48.5%
44 Services							
4401	Telephone	2,830	2,935	3,500	3,500	3,500	0.0%
4402	Medical Exams	950	1,382	750	750	890	18.7%
4403	Assoc. Dues/Subscript.	60	337	400	500	450	-10.0%
4405	Travel & Training	11,820	12,085	18,000	18,150	18,150	0.0%
4408	Legal Advertising	5,109	4,150	3,000	3,500	3,250	-7.1%
4409	Electric-Purchased	311	398	400	400	400	0.0%
4414	Clothing / Cleaning	1,943	1,850	2,000	2,100	2,000	-4.8%
4415	Special Services	526	488	1,500	1,100	1,100	0.0%
4417	Printing and Reprod.	459	252	500	1,000	750	-25.0%
4418	Contractual Services	27,360	53,139	20,000	14,300	12,800	-10.5%
4419	Professional Services	31,734	42,512	45,000	34,500	40,000	15.9%
4424	Equipment Rental	346	10,909	8,000	20,000	8,000	-60.0%
Services Total		83,447	130,436	103,050	99,800	91,290	-8.5%
45 Sundry Charge							
4502	Interest Expense	-	-	500	1,000	-	-100.0%
4505	Interest Exp- Deposits	13,583	16,171	12,000	12,000	16,000	33.3%
Sundry Charge Total		13,583	16,171	12,500	13,000	16,000	23.1%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 772 - Gas Distribution (continued)							
46 Capital Outlay							
4601	Motor Vehicles	$ 2,180	$ -	$ 58,000	$ 64,000	$ 46,000	-28.1%
4603	Office Equipment	-	-	-	-	-	N/A
4605	Machinery & Tools	8,044	6,067	50,000	63,350	-	-100.0%
4606	Radio Equipment	-	-	1,400	1,440	-	-100.0%
4607	Data Processing Equip.	1,494	945	-	-	-	N/A
4608	Instrument & Apparatus	1,253	8,553	22,000	18,560	-	-100.0%
4621	Gas Service Lines	-	-	8,000	41,920	21,250	-49.3%
4622	Gas Main Lines	-	-	20,000	73,460	72,750	-1.0%
4623	Gas Meters	-	-	15,000	26,690	29,150	9.2%
4624	System Improvements	-	-	27,500	792,890	800,000	0.9%
4625	Regulators	-	-	8,000	8,460	16,180	91.3%
Capital Outlay Total		12,972	15,566	209,900	1,090,770	985,330	-9.7%
Total Gas Distribution		$23,418,958	$28,730,101	$23,773,090	$37,438,330	$21,795,690	-41.8%
GAS EXPENSE TOTAL		$26,016,114	$31,575,168	$26,702,230	$40,497,000	$24,757,000	-38.9%
GAS NET		$ (809,582)	$ (1,134,256)	$ (1,490,940)	$ -	$ -	

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: Gas **DIVISION:** Gas Distribution

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	API-1104, ASME, 42cfr192 Reference Manuals, NACE	
		Corrosion Basics	$ 550
4418	Contractual Services	Sand Blast and Paint Sand Lane Regulator Station	$ 3,100
		Contracted CP Preliminary Survey Ounce System	3,000
		Summer Help	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	$ 12,800
4419	Professional Services	Engineering Review of Plans and System Upgrades	$ 17,000
		Field Services Tapping and Plugging	10,000
		Other	13,000
		Total	$ 40,000
4424	Equipment Rental	Rental of Pot Holer Machine	$ 8,000

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

DEPARTMENT: Gas

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

DIVISION: Gas Distribution

☐ **BUILDING IMPROVEMENTS**

DESCRIPTION OF ITEM OR PROJECT:

Account 4601 - Replace two vans: unit 772-039 a 1999 Ford Van and unit 772-042 a 2000 Dodge Ram Van.

COSTS	
BASIC COSTS	$ 46,000
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 46,000

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

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

DEPARTMENT: Gas

☒ **IMPROVEMENTS OTHER THAN BUILDINGS**

DIVISION: Gas Distribution

☐ **BUILDING IMPROVEMENTS**

DESCRIPTION OF ITEM OR PROJECT:

Account 4621 - Gas Service Lines. This will budget for 50 new gas connections. This will include valves and pipe.

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

COSTS	
BASIC COSTS	$ 21,250
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 21,250

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

DEPARTMENT: Gas

☒ **IMPROVEMENTS OTHER THAN BUILDINGS**

DIVISION: Gas Distribution

☐ **BUILDING IMPROVEMENTS**

DESCRIPTION OF ITEM OR PROJECT:

Account 4622 - Gas Mains. US Highway 60 road improvement project. This account includes 1500 feet of 2" pipe for a loop to create a double feed for the Corydon area. There will also be a main extension for Bent Creek and Braxton Park Subdivisions.

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

COSTS

BASIC COSTS	$ 72,750
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 72,750

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Gas

DIVISION: Gas Distribution

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.):

COSTS	
BASIC COSTS	$ 29,150
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 29,150

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

DEPARTMENT: Gas

☒ **IMPROVEMENTS OTHER THAN BUILDINGS**

DIVISION: Gas Distribution

☐ **BUILDING IMPROVEMENTS**

DESCRIPTION OF ITEM OR PROJECT:

Account 4624 - System Enhancements. Nearly $750,000 of the request is for a economic development prospect that will be reimbursed to the Gas Fund. Another $25,000 is be used to update the Corydon line to 200lb pipe. The remaining funds will be used for various other gas projects.

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

COSTS	
BASIC COSTS	$ 800,000
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 800,000

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

☐ **BUILDING IMPROVEMENTS**

DEPARTMENT: Gas

DIVISION: Gas Distribution

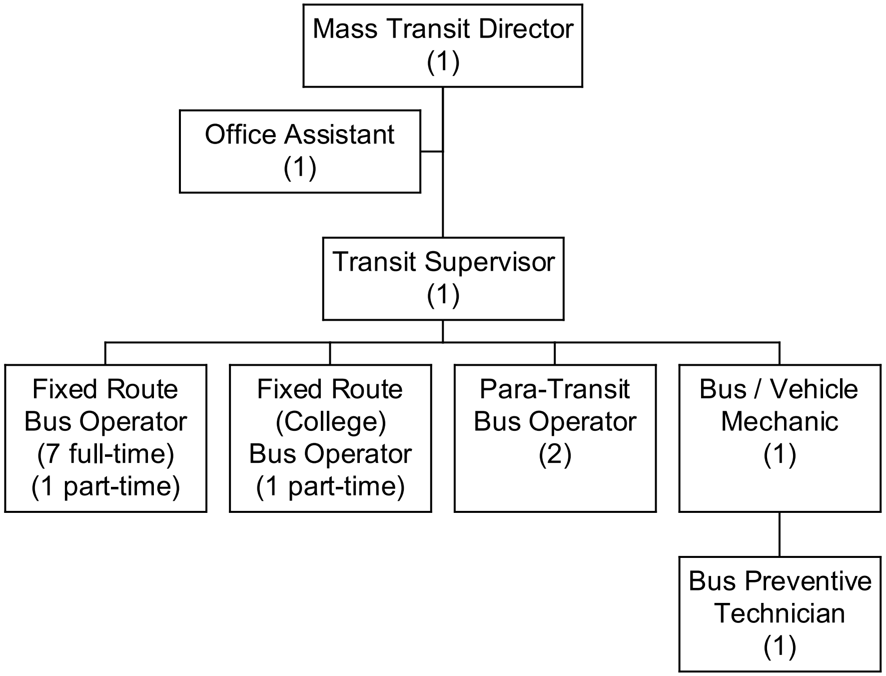
DESCRIPTION OF ITEM OR PROJECT:

Account 4625 - Gas Regulators. Relocate and remodel a major industrial customer's meter and regulator.

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

COSTS	
BASIC COSTS	$ 16,180
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 16,180

HENDERSON AREA RAPID TRANSIT (HART)



CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
	REVENUE						
32 Service Fees							
3200	Bus Fares	$ 33,920	$ 33,405	$ 35,000	$ 33,000	$ 33,000	0.0%
Service Fees Total		33,920	33,405	35,000	33,000	33,000	0.0%
36 Sale of Property							
3622	Sale of Vehicles	4,500	1,103	-	-	-	N/A
Sale of Property Total		4,500	1,103	-	-	-	N/A
37 Other Revenue							
3700	Interest Income	4,941	3,911	800	2,420	1,220	-49.6%
3753	Federal Grant	585,254	655,067	647,210	706,000	716,120	1.4%
3754	State Grant	16,760	74,592	4,700	29,230	29,160	-0.2%
3755	Transfer from General	351,000	375,000	491,000	491,000	497,000	1.2%
3765	KY Fuel Tax Refund	3,062	4,690	4,500	2,350	4,500	91.5%
3799	Other	89	11,306	400	-	-	N/A
Other Revenue Total		961,106	1,124,565	1,148,610	1,231,000	1,248,000	1.4%
HART REVENUE TOTAL		$ 999,525	$ 1,159,074	$ 1,183,610	$ 1,264,000	$ 1,281,000	1.3%
	EXPENSE						
Department 30 - Mass Transit							
Division 015 - Mass Transit							
41 Personnel Services							
4101	Salaries - Supervision	$ 94,536	$ 98,522	$ 103,990	$ 103,060	$ 105,450	2.3%
4102	Salaries - Clerical	1,514	14,215	23,600	23,670	24,960	5.4%
4103	Salaries - Operational	250,043	334,000	341,210	351,290	356,240	1.4%
4104	Salaries - Overtime	65,005	44,561	45,300	64,830	63,600	-1.9%
4105	Salaries - Other	12,558	545	6,780	9,920	14,910	50.3%
4106	FICA	24,812	28,762	29,950	34,280	35,020	2.2%
4107	Medicare	5,803	6,727	7,010	8,020	8,190	2.1%
4108	Life Insurance	764	921	1,080	1,010	1,140	12.9%
4109	Health Insurance	103,170	126,100	143,520	174,720	172,200	-1.4%
4110	Cancer Insurance	-	597	1,290	1,320	1,320	0.0%
4111	Workers Compensation	22,710	28,343	18,890	29,350	30,770	4.8%
4112	Employee Assist. Prgm	297	311	380	400	290	-27.5%
4115	Unemploy. Insurance	1,409	1,204	240	260	280	7.7%
4116	Employee Pension	54,289	72,991	65,410	81,950	84,680	3.3%
Personnel Services Total		636,909	757,798	788,650	884,080	899,050	1.7%

CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 015 - Mass Transit (continued)							
42 Supplies							
4201	Fuel	$ 62,731	$ 92,426	$ 92,000	$ 106,360	$ 106,360	0.0%
4202	Minor Tools	499	692	900	900	900	0.0%
4203	Office Supplies	1,189	1,246	900	1,200	1,200	0.0%
4204	Cleaning Supplies	1,791	2,614	2,000	2,250	2,250	0.0%
4205	Medical & Drug Supply	94	85	200	200	200	0.0%
4207	Clothing Supplies	3,301	2,760	3,000	3,600	3,600	0.0%
4208	Postage	178	209	300	350	350	0.0%
4209	Educational Supplies	-	-	300	300	300	0.0%
4210	Photographic Supplies	-	-	150	300	300	0.0%
Supplies Total		69,783	100,032	99,750	115,460	115,460	0.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	58,232	52,480	69,000	59,000	69,000	16.9%
4302	Office Equip. Repair	394	152	100	400	400	0.0%
4305	Heating / A.C. Repair	-	162	250	400	400	0.0%
4306	Building Repair & Maint	6,654	3,810	3,500	4,800	4,000	-16.7%
4308	Machines Tools Repair	2,115	1,076	1,000	1,500	1,500	0.0%
4309	Radios Repair	1,059	1,414	1,650	1,100	1,100	0.0%
4312	Walks Drives Fences	200	-	500	1,000	500	-50.0%
Maintenance & Repairs Total		68,654	59,093	76,000	68,200	76,900	12.8%
44 Services							
4401	Telephone	3,154	3,717	3,700	3,700	3,700	0.0%
4402	Medical Exams	1,552	1,370	1,200	1,200	1,200	0.0%
4403	Assoc. Dues/Subscript.	330	879	690	540	690	27.8%
4405	Travel & Training	6,802	5,001	7,520	7,650	7,590	-0.8%
4408	Legal Advertising	2,050	3,051	1,000	2,500	2,000	-20.0%
4409	Electric-Purchased	3,828	4,889	5,000	4,200	5,000	19.0%
4410	Natural Gas-Purchased	5,038	5,507	5,500	5,500	5,500	0.0%
4411	Other Utilities	1,341	1,691	1,400	1,500	1,500	0.0%
4414	Clothing / Cleaning	1,425	1,650	1,650	2,100	2,100	0.0%
4415	Special Services	1,386	7,996	3,500	13,800	14,300	3.6%
4417	Printing and Reprod.	756	674	800	1,000	1,000	0.0%
4418	Contractual Services	3,330	5,036	5,000	7,540	7,550	0.1%
4419	Professional Services	-	-	500	500	500	0.0%
4427	Handicap Services	-	-	1,000	1,000	1,000	0.0%
4443	Charge Card Expense	85	78	-	-	-	N/A
4444	Admin. / Account. Serv.	-	82,000	82,000	91,000	96,000	5.5%
4522	Audit Expense	530	730	1,030	880	960	9.1%
Services Total		31,607	124,267	121,490	144,610	150,590	4.1%
45 Sundry Charges							
4501	Insurance Expense	35,667	14,202	16,000	15,650	16,000	2.2%
4555	Planning Grant	24,529	15,148	12,500	12,500	12,500	0.0%
Sundry Charges Total		60,196	29,350	28,500	28,150	28,500	1.2%

CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL YEAR 2009 - 2010

Account Number	Account Description	2007 Actual	2008 Actual	2009 Projection	2009 Budget	2010 Proposed Budget	% Change
Division 015 - Mass Transit (continued)							
46 Capital Outlay							
4601	Motor Vehicles	$ 91,874	$ 28,252	$ -	$ -	$ -	N/A
4603	Office Equipment	-	620	5,000	5,000	-	-100.0%
4605	Machinery & Tools	-	-	2,500	2,500	-	-100.0%
4606	Radio Equipment	-	-	-	-	-	N/A
4607	Data Processing Equip.	-	-	10,000	10,000	3,500	-65.0%
4608	Instruments / Apparatus	16,892	1,817	-	-	-	N/A
4611	Walks, Drives, Fences	11,348	-	6,000	-	7,000	N/A
4617	Buildings	-	23,588	-	-	-	N/A
4624	System Improvements	-	-	-	6,000	-	-100.0%
Capital Outlay Total		120,114	54,276	23,500	23,500	10,500	-55.3%
HART EXPENSE TOTAL		$ 987,262	$ 1,124,817	$ 1,137,890	$ 1,264,000	$ 1,281,000	1.3%
HART NET		$ 12,263	$ 34,257	$ 45,720	$ -	$ -	

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2010

DEPARTMENT: HART **DIVISION:** HART

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION		TOTAL COST
4403	Association Dues and Subscrip	K.P.T.A.		$ 325
		C.T.A.A.		215
		KYTC (Bus Certifications)		150
			Total	$ 690
4415	Special Services	Staff Retreat		$ 10,000
		Passenger Appreciation Day		2,500
		Drug Screening - Random		800
		Blood Borne Pathogens		300
		Other		700
			Total	$ 14,300
4418	Contractual Services	A-1 Septic Service		$ 1,800
		Modis Diagnostic Tool Update		1,300
		INET Software Maintenance		1,000
		Sitex Services		1,000
		Lee's Cleaning -Carpet & Tile Floors Quarterly		600
		Commercial Radio		500
		Quest Software Maintenance		390
		Terminex		360
		Simplex Grinell - Time Clock Maintenance		250
		Tri-State Fire Protection		200
		First Line Fire Ext. Co.		150
			Total	$ 7,550
4419	Professional Services	Other		$ 500

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☒ **EQUIPMENT**

DEPARTMENT: Mass Transit

☐ **IMPROVEMENTS OTHER THAN BUILDINGS**

DIVISION: Mass Transit

☐ **BUILDING IMPROVEMENTS**

DESCRIPTION OF ITEM OR PROJECT:

1 Laptop computer and 1 desktop computer. Funded 90% by Federal Transportation Authority and 10% by State Transportation Cabinet.

COSTS

BASIC COSTS	$ 3,500
CONSTRUCTION/ INSTALLATION	
PROFESSIONAL SERVICES	
(TRADE-IN)	
OTHER	
TOTAL	$ 3,500

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

CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2010

☐ **EQUIPMENT**

DEPARTMENT: Mass Transit

☒ **IMPROVEMENTS OTHER THAN BUILDINGS**

DIVISION: Mass Transit

☐ **BUILDING IMPROVEMENTS**

DESCRIPTION OF ITEM OR PROJECT:

Paint chain-link fence that surrounds the HART Garage. Funded 90% by Federal Transportation Authority and 10% by State Transportation Cabinet.

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

COSTS

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

SECTION D

OTHER INFORMATION

CAPITAL EXPENDITURES BY CLASSIFICATION AND FUND

2009 - 2010

	General	Gas	Cemetery	Construction	HART	Sanitation	911	JAG	Total
4601	$ 167,900	$ 46,000				$ 120,000			$ 333,900
4605	159,300		$ 50,000						209,300
4606							$ 55,600		55,600
4607	125,500				$ 3,500				129,000
4611					7,000				7,000
4621		21,250							21,250
4622		72,750							72,750
4623		29,150							29,150
4624		800,000							800,000
4625		16,180							16,180
4628	59,500								59,500
4650				$ 8,000,000					8,000,000
4677								$ 78,470	78,470
	$ 512,200	**$ 985,330**	**$ 50,000**	**$ 8,000,000**	**$ 10,500**	**$ 120,000**	**$ 55,600**	**$ 78,470**	**$ 9,812,100**

City of Henderson, KY
Recap of all Capital Projects

General Fund Capital

Division Number				
10-15-122	Information Technology	IBM System i Server	$ 49,500	
10-15-122	Information Technology	2 Exchange Servers	35,600	
10-15-122	Information Technology	14 Personal Computers with Accessories	15,400	
				$ 100,500
10-20-232	Fire	Radios		4,000
10-35-451	Parks	Playground Equipment	$ 50,000	
10-35-451	Parks	1/2 Ton Pickup	16,800	
10-35-451	Parks	9 holes for the Frisbee golf	9,500	
				76,300
10-35-452	Parks - Golf	Utility Vehicle		12,000
10-40-231	Police	5 - Police Cruisers	$ 127,100	
10-40-231	Police	4 Wheel Drive Pickup	24,000	
10-40-231	Police	6 - Portable Radios	10,000	
10-40-231	Police	Copier and Document Management System	9,500	
				170,600
10-45-014	Municipal Facilities	Phone System for Public Safety Building	$ 38,800	
10-45-014	Municipal Facilities	Audio/Visual System for Meeting Room	25,000	
				63,800
10-45-342	Public Way Improvement	Backhoe		85,000
		Total General Fund		$ 512,200

Gas Fund Capital

Division Number				
20-25-772	Gas Distribution	2 - Vehicles	$ 46,000	
20-25-772	Gas Distribution	Gas Service Lines	21,250	
20-25-772	Gas Distribution	Gas Main Lines	72,750	
20-25-772	Gas Distribution	Gas Meters	29,150	
20-25-772	Gas Distribution	System Enhancements ($750,000 to be reimbursed by Economic Development)	800,000	
20-25-772	Gas Distribution	Gas Regulators	16,180	
				$ 985,330
		Total Gas Fund		$ 985,330

Cemetery Fund Capital

Division Number				
40-35-453	Cemetery	Backhoe for Fairmont Cemetery		$ 50,000
		Total Cemetery Fund		$ 50,000

City of Henderson, KY
Recap of all Capital Projects

Construction Fund Capital

Division Number				
51-10-017	Community Development	Riverfront Improvements (Funded by Federal Transportation Authority)		$ 8,000,000
		Total Construction Fund		$ 8,000,000

HART Capital

Division Number				
56-30-015	Mass Transit	Paint Chain-Link Fence	$ 7,000	
56-30-015	Mass Transit	1 - Laptop and 1 - Desktop Computers	3,500	
				$ 10,500
		Total HART Fund		$ 10,500

Sanitation Fund Capital

Division Number				
57-45-344	Sanitation	16 Cubic Yard Garbage Truck		$ 120,000
		Total Sanitation Fund		$ 120,000

911 Fund Capital

Division Number				
58-40-018	911	Digital Phone System		$ 55,600
		Total 911 Fund		$ 55,600

Justice Assistance Grant Fund Capital

Division Number				
86-40-231	JAG	6 - In-Car Video Systems	$ 56,250	
86-40-231	JAG	Police Equipment	22,220	
				$ 78,470
		Total Justice Assistance Grant Fund		$ 78,470

GRAND TOTAL - ALL FUNDS	$ 9,812,100

City of Henderson, KY

Unfunded Requests for Capital and Major Repairs

General Fund

Division Number				
10-15-122	Information Technology	14 - Personal Computers		$ 15,400
10-20-232	Fire	75' Aerial Ladder Fire Truck	$ 675,000	
10-20-232	Fire	Fire Training Facility	435,000	
10-20-232	Fire	6 - Mobile Data Terminals	100,000	
10-20-232	Fire	Replace Four Bay Doors at Station 1	12,800	
10-20-232	Fire	4 - Portable Radios	4,000	
				1,226,800
10-35-456	Recreation	Fitness Equipment		10,100
10-40-231	Police	Property Room Software	$ 20,000	
10-40-231	Police	3 - Bikes with Accessories	4,590	
				24,590
10-45-234	Traffic Control	Flush Truck	$ 200,000	
10-45-234	Traffic Control	Grapple Truck	130,000	
10-45-234	Traffic Control	One Ton Dump Truck	45,000	
10-45-234	Traffic Control	Wood Chipper	30,000	
				405,000
10-45-342	PWI	Rubber Tire Front-End Loader	$ 125,000	
10-45-342	PWI	Dump Truck	120,000	
10-45-342	PWI	Compressor	25,000	
				270,000
10-45-366	Central Garage	1/2 ton Pickup	$ 25,000	
10-45-366	Central Garage	12,000 lbs. Vehicle Lift	9,450	
				34,450
		Total General Fund		$ 1,986,340

Gas Fund

Division Number			
20-25-772	Gas Distribution	Copier	$ 1,800
		Total Gas Fund	$ 1,800

911 Fund

Division Number			
58-40-018	911	4th Radio Dispatch Console	$ 15,070
		Total 911 Fund	$ 15,070

GRAND TOTAL - ALL FUNDS	$ 2,003,210

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

							Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Excellent	Good	Fair	Poor	Inoperable	2009-10	2010-11	2011-12	2012-13	2013-14 or After
Municipal Facilities																
014-003	Ford	Ranger	1996	38,245				X							$ 24,000	
014-006	Ford	F250/SB	1997	72,563				X								$ 35,000
014-007	Ford	Bucket	2004	4,681			X									$ 65,000
014-104	Ford	F-250	2008	13,159			X									$ 40,000
014-132	Ford	F-250	2008	6,543			X									$ 40,000
Community Development																
233-003	Chevrolet	Impala	2005	22,616			X									$ 16,000
Finance																
121-001	Chevrolet	Malibu	2003	19,932			X									$ 14,000
121-002	Ford	Taurus	1999	44,265				X								$ 14,000
121-003	Chevrolet	Malibu	2001	12,037				X								$ 14,000
121-122	Chevrolet	Lumina	1996	88,169				X							$ 14,000	
Accounting																
123-002	Ford	Ranger	2004	36,512				X								$ 12,500
123-004	Ford	Ranger	2006	32,466			X									$ 12,500
123-006	Ford	Ranger	1996	142,017		A				X						
123-007	Ford	Ranger	2006	32,638			X									$ 12,500
123-008	Ford	Ranger	2006	28,491			X									$ 12,500
123-009	Ford	Ranger	2007	21,406			X									$ 12,500
123-013	Chevrolet	S - 10	2001	88,396						X				$ 12,500		
123-014	Chevrolet	S - 10	2001	99,271					X						$ 12,500	
123-121	Ford	Ranger	2008	4,996			X									$ 12,500
123-156	Ford	Ranger	2009	495			X									$ 12,500
Police																
231-001	Ford	Crown Vic	1996	92,352					X				$ 25,420			
231-002	Mitsubishi		2000	109,414		A		X								
231-003	Ford	Crown Vic	1997	92,824						X		$ 25,420				
231-004	Ford	Crown Vic	1998	101,898				X					$ 25,420			
231-005	Dodge	Stealth	1995	74,509		A		X								
231-007	Ford	Crown Vic	1999	93,274				X					$ 25,420			
231-009	Ford	Crown Vic	1995	96,296						X		$ 25,420				
231-011	Mitsubishi	Go-4	2003	22,906				X								$ 20,000
231-012	Boston	Whaler	2006	47hr			X									$ 65,000
231-014	Ford	F-150	1999	Gauge broken				X								$ 18,000
231-015	Ford	Crown Vic	2001	68,958				X								$ 25,420
231-017	Ford	Crown Vic	1999	127,737					X				$ 25,420			
231-018	Ford	Crown Vic	2001	109,372				X						$ 25,420		
231-019	Toyota	Pick Up	1996	110,549		A		X								
231-020	Ford	F-350 Van	1989	10,513				X								$ 24,000
231-021	Dodge	Viper	2006	3,760		A	X									
231-022	Chevrolet	Caprice	1991	134,635						X						
231-026	Chevrolet	Cargo Van	1994	110,356						X					$ 23,000	
231-029	Chevrolet	Pick Up	1995	136,399					X			$ 24,000				
231-030	Ford	Crown Vic	2004	35,561			X									$ 25,420

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

							Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Excellent	Good	Fair	Poor	Inoperable	2009-10	2010-11	2011-12	2012-13	2013-14 or After
231-031	Ford	Crown Vic	2004	35,779			X									$ 25,420
231-032	Ford	Crown Vic	2004	42,865			X									$ 25,420
231-033	Dodge	Van	1999	124,697						X				$ 23,000		
231-036	Ford	Crown Vic	1996	129,679						X		$ 25,420				
231-041	Dodge	Van	1999	62,161				X							$ 23,000	
231-044	Ford	Crown Vic	2006	42,801			X									$ 25,420
231-048	Ford	Crown Vic	2006	26,497			X									$ 25,420
231-052	Ford	Crown Vic	2006	21,719			X									$ 25,420
231-053	Ford	Crown Vic	2006	28,220			X									$ 25,420
231-055	Ford	Crown Vic	1998	142,997							X	$ 25,420				
231-059	Ford	Crown Vic	1998	158,412						X		$ 25,420				
231-063	Ford	Crown Vic	2000	130,217					X					$ 25,420		
231-065	Ford	Crown Vic	2000	155,143					X				$ 25,420			
231-071	Jeep	Cherokee	2001	104,509				X						$ 25,420		
231-072	Jeep	Cherokee	2001	63,050				X						$ 25,420		
231-073	Ford	Crown Vic	2003	48,935				X							$ 25,420	
231-075	Ford	Crown Vic	2003	117,851					X						$ 25,420	
231-076	Ford	Crown Vic	2003	123,958					X						$ 25,420	
231-078	Ford	Crown Vic	2003	120,489					X					$ 25,420		
231-080	Ford	Crown Vic	2003	95,723				X							$ 25,420	
231-081	Ford	Crown Vic	2003	60,838					X							$ 25,420
231-082	Ford	Crown Vic	2003	60,441				X								$ 25,420
231-083	Ford	Crown Vic	2003	64,573				X								$ 25,420
231-085	Ford	Crown Vic	2003	65,181				X								$ 25,420
231-086	Ford	Crown Vic	2003	55,238			X									$ 25,420
231-087	Ford	Crown Vic	2003	67,714			X								$ 25,420	
231-088	Ford	Crown Vic	2006	37,700			X									$ 25,420
231-089	Ford	Crown Vic	2006	33,012			X									$ 25,420
231-090	Ford	Crown Vic	2006	25,733			X									$ 25,420
231-091	Ford	Crown Vic	2006	35,516			X									$ 25,420
231-092	Ford	Crown Vic	2006	35,651			X									$ 25,420
231-093	Ford	Crown Vic	2006	20,151			X									$ 25,420
231-094	Ford	Crown Vic	2006	31,153			X									$ 25,420
231-095	Ford	Crown Vic	2006	57,713			X									$ 25,420
231-096	Ford	Crown Vic	2006	41,911			X									$ 25,420
231-097	Ford	Crown Vic	2006	31,268			X									$ 25,420
231-098	Ford	Crown Vic	2006	24,896			X									$ 25,420
231-099	Ford	Crown Vic	2006	23,865			X									$ 25,420
231-110	Ford	Pick Up	2002	124,883		**A**			X							
231-130	Ford	Crown Vic	2008	8,481			X									$ 25,420
231-138	Chevrolet	C10 Pickup	1996	192,566		**A**			X							
231-141	Ford	F-150 Pickup	2003	38,787		**A**		X								

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

							Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Excellent	Good	Fair	Poor	Inoperable	2009-10	2010-11	2011-12	2012-13	2013-14 or After
Fire																
232-002	E-One	Pumper	1999	5,451	4,597			X								$ 330,000
232-005	Ford	Explorer	2005	33,881				X								$ 30,000
232-006	Ford	Crown Vic	2001	48,970					X							$ 30,000
232-007	Ford	Crown Vic	2002	65,869					X							$ 30,000
232-009	Ford	F-350	2006	8,026			X									$ 35,000
232-010	Ford	Rescue	1996	50,812					X							$ 100,000
232-012	Smeal	Aerial	1996	25,657					X							$ 1,000,000
232-013	Trailer	16' Utility	2005	N/A			X									$ 15,000
232-014	Pierce	Pumper	2005	27,331			X									$ 325,000
232-015	Pierce	Pumper	1991	63,885	6,068	C			X				$ 120,000	$ 120,000	$ 120,000	
232-016	E-One	Pumper	1999	62,691	6,368				X							$ 325,000
232-017	Trailer	Roadmaster	2006	N/A			X									$ 25,000
232-019	Hackney	Rescue	2004	31,904	3,435			X								$ 350,000
232-022	GMC	Astro Van	1990	113,188						X			$ 35,000			
232-024	E-One	Pumper	1999	59,387	6,037				X							$ 325,000
232-025	Ford	Crown Vic	2000	74,079						X					$ 16,000	
232-114	Ford	F-250	2008	5,706			X									$ 30,000
Codes																
233-001	Ford	Taurus	1997	61,629					X							$ 16,000
233-002	Ford	Taurus	1998	72,852					X						$ 16,000	
233-004	Ford	Taurus	1999	97,551						X					$ 16,000	
233-005	Chevrolet	Impala	2007	23,873			X									$ 16,000
233-154	Chevrolet	Impala	2009	1,058			X									$ 16,000
Traffic Control																
234-004	Striper	Lazer 111	2004	N/A					X							$ 7,500
234-005	Ford	Flush	1992	18,553		C				X				$ 70,000	$ 70,000	$ 70,000
234-007	Ford	F-350	2001	39,680					X							$ 45,000
234-009	Giant	Vac	2005		402		X									$ 35,000
234-010	Big-T	Vac	1999		1,474			X								$ 35,000
234-011	Dodge	One Ton Dump	1999	93,532						X			$ 50,000			
234-014	Ford	Dump	1990	14,997						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	44,111			X									$ 150,000
234-018	Ford	F-250	2003	78,063			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	11,668			X									$ 160,000
234-106	Ford	F-250	2008	16,657			X									$ 40,000
234-133	Ford	F-250	2008	7,459			X									$ 25,000
P.W. Admin.																
341-117	Dodge	2500	2008	5,087			X									$ 27,000

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

							Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Excellent	Good	Fair	Poor	Inoperable	2009-10	2010-11	2011-12	2012-13	2013-14 or After
P.W. Impr.																
342-001	GMC	Dump	2004	13,346			X									$ 120,000
342-007	Case	Backhoe	2006		1,027		X									$ 80,000
342-008	Butler	Trailer	1999	N/A					X							$ 10,000
342-009	Ford	Dump	1989	75,885		C				X				$ 43,000	$ 43,000	$ 43,000
342-010	Ford	Dump	1996	60,199				X								$ 125,000
342-011	Cat	Backhoe	1996		2,244	D				X		$ 85,000				
342-012	Ford	F-250	1997	62,596					X							$ 35,000
342-018	GMC	Dump	1992	76,840		C				X					$ 43,000	$ 86,000
342-019	Dresser	Loader	1992		4,404	C				X					$ 45,000	$ 90,000
342-020	EDCO	CPXS-11H	1989	N/A						X			$ 5,000			
342-022	Ford	F-250	2004	54,682				X								$ 35,000
342-023	GMC	Dump	1999	72,216					X							$ 120,000
342-024	Ford	Dump	1989	116,027		C				X				$ 35,000	$ 35,000	$ 35,000
342-026	Case	Cx100	1998		419	C				X					$ 35,000	$ 35,000
342-027	Ford	Ranger	1996	106,487						X					$ 14,000	
342-033	Caterpillar	Roller	2003		213		X									$ 40,000
342-034	PSI	Grader	2003		604			X								$ 75,000
342-035	New Hollanc	Loader	2004		1,466		X									$ 100,000
342-036	Gehl	Loader	2004		527		X									$ 50,000
342-057	Ford	Dump	1988	44,851		C				X			$ 43,000	$ 43,000	$ 43,000	
342-058	Dodge	2500	1999	79,100					X							$ 38,000
342-059	Air	Compressor			738					X			$ 25,000			
342-063	Case	Loader	1990		1,760				X							$ 100,000
342-105	Ford	F-250	2008	4,977			X									$ 35,000
342-109	Ford	F-250	2008	11,410			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	3,808			X									$ 125,000
342-131	Freightliner	Dump	2008	2,626			X									$ 90,000
342-136	John Deere	Tractor	2008		317		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
Garage																
366-001	Chevrolet	C350	1999	123,257					X					$ 33,000		
366-002	Ford	F250	2006	14,344			X									$ 25,000
366-004	Ford	F350	2006	57,005			X									$ 33,000
366-008	GMC		1997	60,596					X				$ 25,000			
366-012	Ford	F-150	2007	6,301			X									$ 25,000
366-013	Ford	F-150	2007	5,783			X									$ 25,000
366-123	Ford	F-150	2008	1,389			X									$ 25,000
Engineering																
377-001	Ford	Taurus	2005	17,423			X									$ 16,000
377-135	Ford	F-250	1998	105,855					X						$ 27,000	

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

							Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Excellent	Good	Fair	Poor	Inoperable	2009-10	2010-11	2011-12	2012-13	2013-14 or After
Parks																
451-001	Ford	F-350	1997	69,946					X				$ 25,000			
451-002	Ford	F-150	2006	39,892			X									$ 15,000
451-006	Dodge	Ram	1996	112,625						X		$ 16,800				
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	7,547			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
Golf																
452-129	Ford	F-150	1986	48,261					X					$ 18,000		
452-007	John Deere	1050	1987	Gauge broken						X				$ 25,000		
Recreation																
456-003	Chevrolet	Malibu	2001	43,574				X							$ 16,000	
456-120	Ford	Ranger	2008	8,760			X									$ 12,000
			Total General Fund									$ 252,900	$ 455,100	$ 654,600	$ 782,600	$ 6,747,420
Cemetery																
453-002	Ford	F-150	2007	1,144			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					X			$ 50,000			
453-137	Ford	F-350	2008	4,386			X									$ 25,000
			Total Cemetery Fund									$ -	$ 50,000	$ 25,000	$ 18,000	$ 93,000
Landfill																
345-001	John Deere	Loader	2006		5,618		X									$ 250,000
345-005	Case	Backhoe	1985		1,812	**E**				X						
345-006	Caterpillar	D-6	1986		19,582				X							$ 345,000
345-007	Ford	Flush	1986	40,589		**F**				X						
345-012	Bomag	Compactor	1987		6,359	**A**					X					
345-014	Caterpillar	Scraper	1992		4,311				X							$ 475,000
345-016	Kubota	Tractor	2003		603			X								$ 25,000
345-115	Ford	F-250	1998	88,269						X				$ 25,000		
345-119	Jeep	Cherokee	1998	115,850					X							$ 30,000
345-146	GMAC	1 - Ton	1997	68,787					X						$ 30,000	

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

							Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Excellent	Good	Fair	Poor	Inoperable	2009-10	2010-11	2011-12	2012-13	2013-14 or After
Sanitation Collections																
344-002	Sterling	SC8000	2004	59,929				**X**								$ 120,000
344-004	Sterling	Acterra	2001	8,180				**X**								$ 68,000
344-005	Sterling	SC7000	2002	74,017		**C**			**X**						$ 40,000	$ 80,000
344-006	Ford	C7000	1996	61,580		**C**			**X**				$ 40,000	$ 40,000	$ 40,000	
344-008	Ford	F-250	1997	89,842						**X**			$ 25,000			
344-009	Ford	F-800	1997	48,886		**D**				**X**		$ 120,000				
344-010	Sterling	Cargo	2003	67,349				**X**								$ 120,000
344-012	LaBrie		1998	61,617		**C**			**X**					$ 40,000	$ 40,000	$ 40,000
344-102	Freightliner	FC-80	2007	21,178			**X**									$ 120,000
			Total Sanitation Fund									$ 120,000	$ 65,000	$ 105,000	$ 150,000	$ 1,673,000
HART																
015-003	Chevy	Malibu	2001	10,013			**X**									$ 16,000
015-004	Ford	Freestar	2006	5,415			**X**									$ 23,000
015-025	Champion	Bus	1996	191,837		**B**				**X**						
015-026	Blue Bird	Bus	1997	261,273		**B**				**X**						
015-027	Blue Bird	Bus	1998	238,327		**B**				**X**						
015-030	Blue Bird	Bus	2001	213,114				**X**						$ 110,000		
015-031	Ford	Van	2001	134,075					**X**					$ 30,000		
015-032	Blue Bird	Bus	2002	172,904				**X**							$ 110,000	
015-033	Supreme	Bus	2004	95,314				**X**								$ 110,000
015-034	Ford	Cutaway	2006	46,727			**X**									$ 46,000
015-035	Ford	Cutaway	2006	51,485			**X**									$ 46,000
015-127	Ford	F-150	2008	691			**X**									$ 15,000
015-128	Ford	F-150	2008	544			**X**									$ 15,000
			Total HART Fund									$ -	$ -	$ 140,000	$ 110,000	$ 271,000

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

							Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Excellent	Good	Fair	Poor	Inoperable	2009-10	2010-11	2011-12	2012-13	2013-14 or After
Gas Administration																
771-003	Chevrolet	Impala	2004	33,722				X								$ 16,500
771-004	Chevrolet	Impala	2006	21,476			X									$ 15,200
												$ -	$ -	$ -	$ -	$ 31,700
Gas Distribution																
772-014	Freightliner	Dump Truck	2002	19,603				X						$ 55,000		
772-042	Dodge	Ram Van	2000	90,940						X		$ 23,000				
772-029	Chevrolet	Vent Van	2003	53,211					X			$ 23,000				
772-048	Chevrolet	Vent Van	2004	43,852					X						$ 20,000	
772-039	Ford	Mini Van	1999	107,453		A				X						
772-043	Dodge	Ram 3500	2001	70,279		A				X						
772-032	Chevrolet	One Ton	1999	65,647						X			$ 20,000			
772-013	Chevrolet	Silverado	2001	103,704		A				X						
772-031	Ford	F-150	1998	123,730		A				X						
772-003	Ford	Dump Truck	1988	36,707		A				X						
772-023	Ford	Crown Vic	2002	55,895					X						$ 23,000	
772-006	Ford	F-350	2004	12,072				X								$ 35,000
772-012	Ford	F-350	2004	23,986				X							$ 35,000	
772-019	Ford	F-350SD	2006	22,568				X								$ 35,000
772-017	Ford	Freestar Van	2005	40,823				X								$ 20,000
772-020	Ford	Freestar Van	2006	39,647				X								$ 20,000
772-018	Ford	F-250	2005	65,907				X								$ 22,000
772-011	Ford	Freestar Van	2006	50,589				X								$ 15,000
772-108	Ford	F-150	2007	18,981			X									$ 20,000
772-126	Ford	F-350	2008	6,272			X									$ 40,000
772-010	Ditchwitch	RT40 Trencher	2004		1,338			X								$ 55,000
772-033	Ditchwitch	RT40 Trencher	2006		444		X									$ 40,000
772-103	Ditchwitch	JT-920	2002		1,859			X					$ 45,000			
772-027	Caterpillar	Backhoe	1997		2,204	A			X							
772-041	Ditchwitch	1820H	2000		207				X							$ 10,000
772-116	Case	Backhoe	2007		402		X									$ 80,000
		Vacuum Truck					X									$ 50,000
												$ 46,000	$ 65,000	$ 55,000	$ 78,000	$ 442,000
								Grand Total				$ 418,900	$ 635,100	$ 979,600	$ 1,138,600	$ 9,258,120

Notes:

A - Reserve vehicle or equipment and not scheduled to be replaced
B - Will be replaced in fiscal 2009
C - Will be a lease purchase in a future year
D - Will be a lease purchase in fiscal 2010
E - Will be replaced by unit 342-011
F - 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

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.

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 threes 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.

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.

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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.