



## *CITY OF HENDERSON*

### *2013-2014 ANNUAL BUDGET*

*Mayor, Patricia Brack*

*Councilperson District 1, Scott Lee*

*Councilperson District 2, Reginald Weatherton*

*Councilperson District 3, Thomas Ward*

*Councilperson District 4, Melissa Morton*

*Councilperson District 5, Steven Higginbotham*

*City Manager, Mike Barrow*

*Finance Director, Trina Freeman*





This budget will raise more total property taxes than last year's budget by \$235,395 or 8.83%, and of that amount \$13,064 is tax revenue to be raised from new property added to the roll this year.

*The above statement is required by Section 102.005(b), Loc.Gov. Code as amended by HB 3195 of the 80<sup>th</sup> Texas Legislature.*



# TABLE OF CONTENTS

## **GENERAL INFORMATION**

History of Henderson	1
City Services	3
Financial Policies	6
Organization Chart	9
Budget Calendar	11
Tax Levy Ordinance	13
Budget Ordinance	16

## **BUDGET SUMMARY** 17

## **GENERAL FUND REVENUES** 19

Revenues by Source Chart	19
General Fund Revenues Summary	20
General Fund Revenues Details	23
History of Sales Tax Allocations Chart	35
History of Franchise Tax Chart	37

## **GENERAL FUND EXPENSES** 39

Expenses by Category Chart	39
Expenses by Department Chart	41
Administration Department	43
Finance Department	47
Municipal Court Department	51
Public Works Department:	
Public Services Division	54
Parks Division	59
Community Center Division	63
Cemeteries Division	67
Fire Department	70
Police Department	74
Community Development Division	79
Animal Control Division	82
Non-Departmental Expenditures	86
Insurance	88



## TABLE OF CONTENTS CON'T

<b>WATER &amp; SEWER REVENUES</b>	91
Anticipated Revenues Chart	91
Water & Sewer Fund Revenues-Summary	93
Water & Sewer Fund Revenues-Details	95
History of Water Rates Chart	99
History of Sewer Rates Chart	101
<b>WATER &amp; SEWER EXPENSES</b>	103
Expenses by Catagory Chart	103
Expenses by Department Chart	105
Water & Sewer Line Maintenance Department	106
Utilities Office Division	111
Water Production Division	114
Wastewater Division	118
Insurance	123
Capital Projects	123
Water & Sewer Debt Service	124
Total Water & Sewer Debt	125
Water & Sewer Revenue, Series 2004	126
GO Refunding Bonds, Series 2004	127
Water & Sewer Revenue, Series 2011	126
Tax & WW&SS Limited Pledge, Series 2012	129
<b>OTHER FUNDS</b>	
Henderson Tourism Fund Revenues	133
Tourism Division	134
Civic Center Division	137
Henderson Main Street Revenues	141
Henderson Main Street Expenses	142
General Fund Debt Service	145
Total General Fund Debt	148
Tax Revenue-Street, Series 2004	149
Tax & WW&SS Limited Pledge CO	150
Tax & WW&SS Limited Pledge, Series 2012	151
General Construction Fund	152
Street & Drainage Fund	156
Equipment Replacement	160
Water & Sewer Construction Fund	164
Firemen's Relief & Retirment Fund	168
<b>PAY SCHEDULE</b>	172



## HISTORY OF HENDERSON

Older than the state of Texas, itself, Henderson and Rusk County have an early historical background. The City of Henderson was founded in 1843 and was named for James Pinckney Henderson, the namesake of the first governor of Texas. A founding father of the city, W.B. Ochiltree, gave ten of his acres on the north part of the town site to the city with the stipulation that it be called "Henderson", in honor of his friend. Another founding father, which also donated a portion of his land to the city, was General James Smith. One of the original county commissioners of Rusk County, Smith kept a hand written journal of commissioner court's activities for ten years.

The founding Rusk County commissioners began to plat the town of Henderson, which was chosen as the county seat, when an act of the legislature created Rusk County on January 16, 1843. As lots were sold and businesses built, the county commissioners discovered that a square for a courthouse had inadvertently been omitted. Strips of land 25' deep were bought back from the owners of six lots on each side of East and West Main Streets for a city square. The first wooden courthouse was completed in 1849 in the center of the city square, which was actually a rectangle with the longer sides running east and west. During this time, the commissioners donated both land and money for churches and schools to be built: the Baptist and Methodist churches, originally established in 1845, and which today have historical markers at their modern brick buildings; the Henderson Female College, approved by the Texas Legislature in 1856; and the Henderson Male and Female College, which existed in the 1870's until after the turn of the century.

Major transportation came to the area after the Civil War when in 1872 the International and Great Northern Railroad crossed the northwest corner of Rusk County, but missed the City of Henderson. Two years later, on April 29, 1874, the Henderson and Overton Branch Railroad Company was chartered to build 16 miles of track from Overton to Henderson. At the turn of the century, the branch railroad was sold to Missouri-Pacific Railroad (now Union Pacific), and is still in operation.

In 1878, a fire destroyed the first courthouse, and many records were lost. During the Reconstruction era, the City of Henderson began to see the talents and skills of the brick masons and pottery makers who had settled in Rusk County. The first of the brick buildings to be built (1878-1926) was an ornate brick courthouse in the center of the city square. During the mid to late 1800's there were many buildings built by Dave and Logan Howard, who built the first brick home in Henderson-now a medallion home named the Howard Dickinson House.

## Continued "History of Henderson"

The city has 19 historical markers that include anti-bellum homes dating from the 1880's as well as churches and colleges that existed in Henderson in the early years. After a series of township reorganizations prior, during, and after the Civil War, a final reorganization was effected in 1911, with E. B. Alford, Sr. as Henderson's first mayor.

In the early 1930's, C.M. "Dad" Joiner brought in the Daisy Bradford #3 Discovery Well six miles northwest of Henderson. As a result, during the 1930's Depression, the City of Henderson experienced a population growth from 2,000 to over 10,000 people in just a few months. The discovery of oil in East Texas was and continues to be critical to the area's economy.

As the population increased, the City of Henderson prospered. In 1986, Henderson's downtown area was designated a National Register Historic District. It is one of the most dramatic and charming downtowns in the East Texas area. Colorful, canvas awnings highlight the ornate buildings which house Henderson's downtown merchants and offer shade to downtown shoppers visiting the various antiques stores, clothing stores, and dining facilities lining the Main Streets.

Henderson is the home to approximately 11,647 people and covers 11 square miles. It is located in central east Texas, 20 miles south of I-20, 134 miles southeast of Dallas, 178 northeast of Houston and 75 miles west of Shreveport, Louisiana.

The City is a political subdivision and municipal corporation of the State, duly organized and existing under the laws of the State, including the City's Home Rule charter. The city was incorporated in 1911, and first adopted its Home Rule Charter in 1947, and is operating under a charter amendment dated April 6, 1985. The City operates under a Council/Manager form of government with the City Council comprised of the Mayor and five Councilmembers. The term of office is two years, with the term of the Mayor and two of the Councilmembers' expiring in even-numbered years and the other terms of the three Councilmembers expiring in odd-numbered years. The City Manager is the chief administrative officer for the City.

## CITY SERVICES

**Administration Department** includes the City Manager who oversees the general operation of all city departments and works closely with the City Council to ensure that the citizens of Henderson receive the highest quality of service possible. The City Secretary is appointed by the City Council, upon the recommendation of the City Manager and provides administrative support to the City Manager and Council.

**Finance Department** provides for the processing of all financial data in a timely, accurate, and cost effective manner. This allows the department to monitor budgetary requirements; to invest the city's funds; and to comply with all city, state and federal laws. Additional functions are accounts payable and receivable, personnel and employee benefits, utility billing and collections, and budgeting.

**Utility Office Division** is responsible for generating and collecting the monthly bills for water/sewer/refuse services to the citizens of Henderson. All deposits, payments, delinquent notices, customer inquires, drafts, transfers of services and adjustments are the responsibilities of the water office.

**Fire Department** ensures the protection of lives and property through fire protection efforts and general education to the public. Other duties include fire inspections, investigations, and answering complaints for the prevention and correction of fire hazards. The department is staffed with 20 full time firefighters and approximately 20 volunteer firefighters.

**Police Department** is dedicated to preserving human life, maintaining public order, protecting the rights of persons and property, and enforcing all applicable laws and ordinances within the City. The department maintains divisions in administration, criminal investigation, patrol, drug enforcement, communications and records, and reserve officers. This department is staffed with 40 full time employees.

**Community Services Division** is responsible for planning and zoning, subdivision development, building permits and inspections, code enforcement, health inspections for food establishments, substandard housing abatement, and nuisances (high weeds, trash, junk vehicles, unsanitary and unsightly conditions, and rodent control).

**Animal Control Division** handles stray animals in the most humane manner possible, ensures each animal adopted is spayed or neutered, and issues warnings or citations for violations of the animal control ordinances.

**Municipal Court** is a criminal court having jurisdiction over Class C misdemeanors occurring within the city limits that include traffic citations, parking tickets, disorderly conduct violations, school and truancy violations, as well as state law and city ordinance violations.

**Public Services Department** includes the divisions of parks, streets, cemeteries, community services, water lines, wastewater line maintenance and general building maintenance on all city facilities.

**Parks Division** ensures adequate, safe, well-maintained parks, which include athletic fields, water spray parks and playground equipment, lighted softball fields, shelters, picnic tables and walking trails. Approximately 45 acres covering seven parks are maintained by this division.

**Street Division** performs quality maintenance of streets, roads and drainage systems inside the city limits. Maintenance ranges from street sweeping, patching, rebuilding streets, and maintenance of storm sewer systems.

**Cemeteries Division** has responsibility for maintaining Lakewood Memorial Cemetery, Old City Cemetery, Flanagan Cemetery, Graham-Hall Cemetery, and Smith Cemetery. Cemeteries cover approximately 25 acres.

**Water and Sewer Line Maintenance Division** is responsible for maintaining water and sewer lines, installing water and sewer taps, reading water meters, installs and maintains automated meters, performing work orders and purchasing supplies.

**Public Utilities Department** includes the water plant, 3 elevated storage tanks, 8 wells, 2 pump stations, 4 ground water tanks, and two wastewater treatment plants.

**Water Production Division** provides safe and sufficient supply of drinking water at adequate pressure for residential, commercial, and industrial customers of Henderson. The City of Henderson's water is supplied by a combination of 8 water wells and a surface water plant with 4.5 mgd capacity. The average daily consumption is 2.5 million gallons. The City has surface water rights to the Sabine River Authority (4.5 mgd) and Lake Striker (7.4 mgd).

**Wastewater Division** is responsible for the treatment and disposal of all wastewater discharged into the City's sanitary sewer system. The City operates 2 facilities-Northside Wastewater Plant and Southside Wastewater Plant. Capacity of the plants is 3 million gallons per day(mgd).

**Tourism Department** primary responsibility is to market and promote Henderson through advertising as a travel destination. This department includes the operation of the civic center and the main street program.

**Civic Center Division** opened January 2010. This facility is located at beautiful Lake Forest Park with events being planned and organized through this division.

# FINANCIAL POLICIES

## FUND ACCOUNTING

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 are comprised of its assets, liabilities, fund equity, revenue, and expenditures. **Funds** are classified into three categories: **Governmental Funds, Proprietary Funds, and Fiduciary Funds.** The following funds and fund types are used by the City:

**Governmental Funds** are accounted for on a spending measurement focus. Only current assets and current liabilities are generally included on their balance sheet. Their operating statements present sources (revenues and other financing sources) and uses (expenditures and other financing uses) of "available spendable resources" during a period. These categories include:

GENERAL FUND is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS are used to account for the proceeds of special revenue sources (other than assessments or major capital projects) that are legally restricted to expenditures for specific purposes.

DEBT SERVICE FUNDS are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

CAPTIAL PROJECT FUNDS are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**PROPRIETARY FUNDS** are used to account for on-going organizations and activities which are similar to those often found in the private sector. All assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is not segregated into contributed capital and retained earnings components. Proprietary fund measurements focus is upon determination of net income, financial position, and changes in financial position.

Continue from "Financial Policies"

**ENTERPRISE FUNDS** are used to account for operations (a) that are financed and operated in a manner similar to private enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on the continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Fiduciary Funds** are trust funds used to account for assets held by the City in a trustee capacity and agency funds used to account for assets held by the City as an agent for individuals, private organizations, other governments and/or other funds. This category include:

PENSION TRUST FUND is used to account for retirement benefits for volunteer firemen.

CEMETERY TRUST FUND is used to account for donations that are received and are restricted to providing maintenance and improvements to the Graham-Hall Cemetery, old City Cemetery and Lakewood Cemetery.

INSURANCE RESERVE is used to pay for the Medical/Dental claims expended by employees and their dependents. The City is partially self funding for these types of benefits.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

The accrual basis of accounting is utilized by the proprietary fund and the nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

## **BUDGETARY POLICIES**

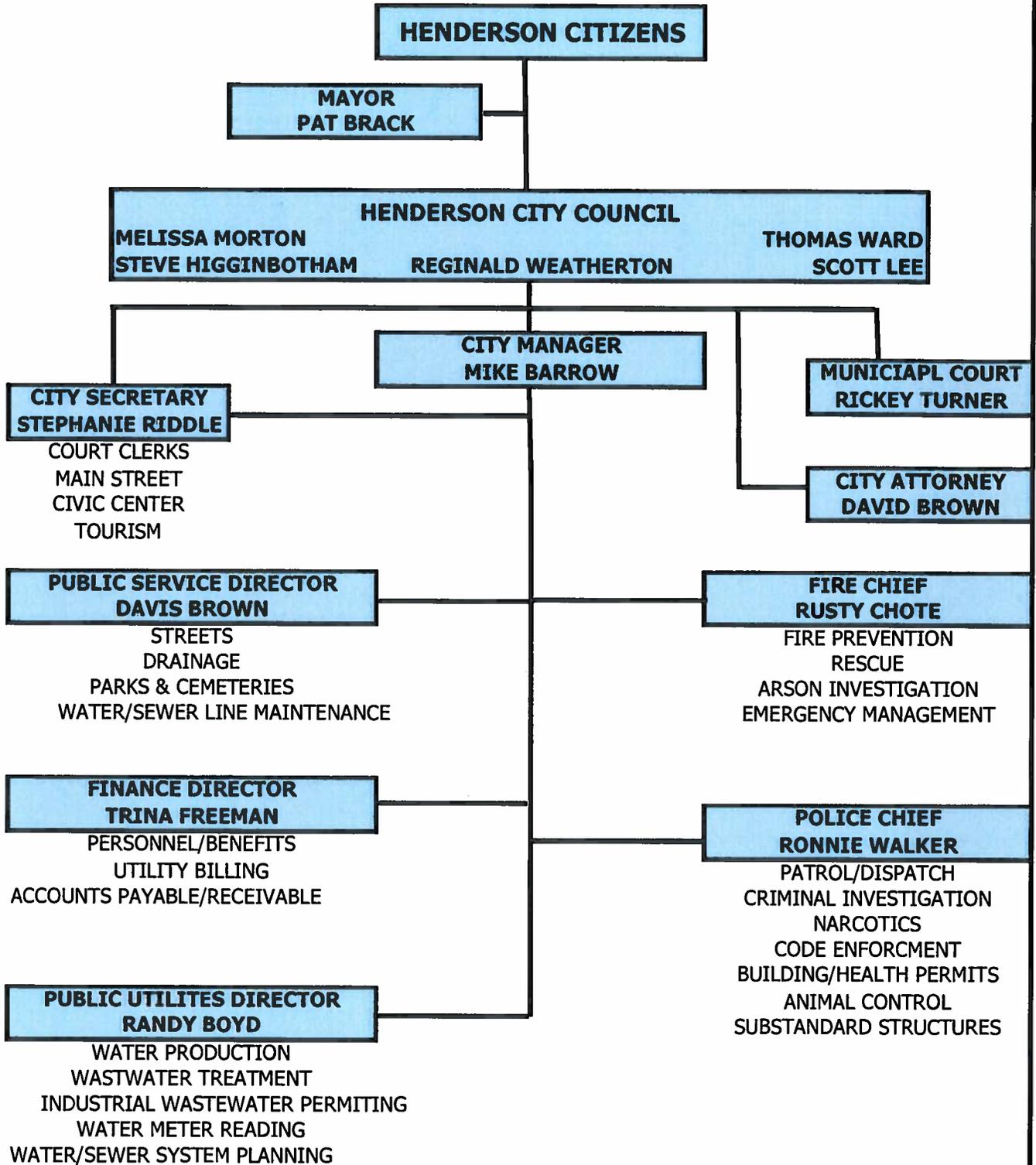
Expenditures shall be legal only on the basis of appropriations in the budget and on the authority of warrants issued by authority of the City Council. For good cause shown the City Council may pass resolutions, transferring appropriations made from one department to another department, but in no event shall the total appropriation made for all departments of the City exceed the reasonable and anticipated revenues of the city in excess of fixed charges for that year.

Formal budgetary integration is employed as a management control device during the year for the General Fund, Debt Service Fund, and Special Revenue Funds, as well as for the Enterprise Fund. Annual operating budgets are adopted each fiscal year through passage of an annual Budget Ordinance and amended as required. Unused appropriations for all funds lapse at the end of the year.

## **INVESTMENT POLICIES**

Funds received by the City are deposited on the same day they are received. The "Public Funds Investment Act" requires that all cities in Texas shall develop and its respective governing body shall adopt a written investment policy that emphasizes safety, liquidity and yield. The policy authorizes the City to invest in certificates of deposits and other available bank investments provided that approved securities are pledged to secure those funds on deposit in an amount equal to the amount of those funds. In addition, the City can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law.

# CITY OF HENDERSON ORGANIZATION CHART



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# **BUDGET CALENDAR FISCAL YEAR 2013-2014**

May 22, 2013	Distribute budget packets to Department Heads
May 28, 2013	Budget Workshop 5:30 p.m. at City Hall
June 3, 2013	Deadline to returned budget packets to City Manager
June 25, 2013	Budget Workshop 5:00-7:00 p.m. at City Hall
July 8 -11, 2013	Meet with Department Heads on Budget
July 16, 2013	Distribute proposed budget to Council
July 23, 2013	Budget Workshop 5:30 p.m. at City Hall Call for public hearing on budget Call for public hearing on tax rate
July 25, 2013	Receive Certified Appraisal Roll
August 27, 2013	Public Hearing on proposed budget First Public Hearing on Tax Rate
September 10, 2013	Second Public Hearing of Tax Rate First Reading of Tax Rate Ordinance First Reading of Budget Ordinance
September 24, 2013	Second & Final Reading of Tax Rate Ordinance Second & Final Reading of Budget Ordinance

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ORDINANCE NO. 13-09-02

AN ORDINANCE LEVYING AN AD VALOREM TAX OF FIFTY TWO AND SEVENTEEN, ONE HUNDREDS CENTS (\$.5217) PER \$100.00 VALUATION ON ALL REAL AND PERSONAL PROPERTY WITHIN THE CITY LIMITS OF THE CITY OF HENDERSON, TEXAS, AS OF JANUARY 1, 2013, IN CONFORMITY WITH THE LAWS OF THE STATE OF TEXAS AND THE CHARTER PROVISIONS AND ORDINANCES OF SAID CITY; AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH.

THIS RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 9.36 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$14.20.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HENDERSON, TEXAS;

SECTION I

IN CONFORMANCE WITH the laws of the State of Texas, the City Charter and City Ordinances, there shall be and is hereby levied and shall be assessed and collected for the year 2013 and beginning January 1, 2013 upon all taxable property, both real and personal, within the City of Henderson, Texas, made taxable by law, an ad valorem tax of Fifty-two and Seventeen, One Hundreds Cents (\$.5217) per \$100.00 valuation on each assessment to be based upon one hundred percent (100%) of its appraised value (unless otherwise exempted by the Constitution of the State of Texas), which said taxes when collected shall be apportioned among the funds and departments of the City of Henderson, Texas, for the purposes set forth as follows, to-wit:

2012 Bond Series	7.09%	or	\$.0370
2011 Bond Series	3.75%	or	\$.0196
2004 Bond Series	19.15%	or	\$.1000
General Fund	<u>70.01%</u>	or	<u>\$.3651</u>
Total Ad Valorem Taxes	100.00%		\$.5217

## **SECTION II**

The Tax Assessor and Collector for the City of Henderson, Texas, is hereby directed to assess, extend and enter upon the tax rolls of the City of Henderson, Texas, for the current year the amounts and rates herein levied, and to keep a correct account of same; and when so collected, the same shall be deposited in the City Depository to be distributed in accordance with this Ordinance.

## **SECTION III**

That the months of October, November, December, 2013 and January, 2014 be and said months are herein in all things designated and declared as the months in which said ad valorem taxes shall be due and payable; and if said current year taxes shall not be paid before the first day of February, 2014 then and after that date, said taxes shall be declared to be delinquent and shall accrue a penalty of six percent (6%) for the first month plus one percent (1%) per month or portion of a month thereafter, up to July 1, 2014, for a total maximum penalty of twenty percent (20%). In addition to penalties, a delinquent tax shall accrue interest at a rate of one percent (1%) for each delinquent month or portion thereof. In accordance with State law, the Tax Assessor and Collector cannot waive or postpone these penalty and interest rates.

## **SECTION IV**

That Section 33.07 of the Texas Property Tax Code provides as follows:

(a.) A taxing unit or appraisal district may provide, in the manner required by law for official action by the body, that taxes that remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty to defray costs of collection, if the unit or district or another unit that collects taxes for the unit has contracted with an attorney pursuant to Section 6.30 of this code. The amount of the penalty may not exceed twenty percent (20%) of the amount of taxes, penalty, and interest due.

## **SECTION V**

That the City Council of the City of Henderson, desires to impose an additional penalty on delinquent taxes to defray cost of collection in an amount equal to twenty percent (20%) of the amount of taxes, penalty, and interest due.

**NOW, THEREFORE,** the City Council of the CITY OF HENDERSON, TEXAS, hereby imposes an additional penalty on all taxes remaining delinquent on July 1, 2014 and thereafter, on all taxes remaining delinquent on July 1 of the year in which they become delinquent, the amount of the penalty being twenty percent (20%) of the total amount of taxes, penalty, and interest due on the date such taxes, penalty, and interest are actually paid.

**SECTION VI**

All ordinances or parts of ordinances in conflict herewith are expressly repealed.

**PASSED AND APPROVED** this first reading, on this the 10<sup>th</sup> day of September 2013.

**PASSED, APPROVED, AND ADOPTED** this second and final reading, on this the 24th day of September 2013.



**ATTEST:**

Stephanie Riddle  
**STEPHANIE RIDDLE, CITY SECRETARY**

Pat Brack  
**PAT BRACK, MAYOR**

ORDINANCE NO. 13-09-01

**AN ORDINANCE ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013, AND ENDING SEPTEMBER 30, 2014, FOR THE CITY OF HENDERSON, TEXAS.**

**WHEREAS**, pursuant to the laws of the State of Texas and the Ordinances of the City of Henderson, Texas, the City Manager of Henderson prepared this budget covering proposed revenues and expenditures for the fiscal period October 1, 2013 and ending September 30, 2014, and was duly filed with the City Secretary and presented to the City Council of the City of Henderson Texas; and

**WHEREAS**, a public hearing was ordered by the City Council and a public notice of said hearing was caused to be given by the City Council and said notice was published in the local newspaper as prescribed by law and said public hearing was held according to said notice; and

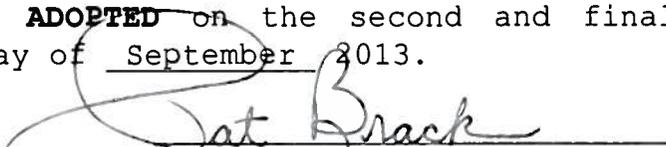
**WHEREAS**, the City Council fully considered said budget and changes were made as set forth by the City Council and made a part of the proposed budget.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HENDERSON, TEXAS, THAT:**

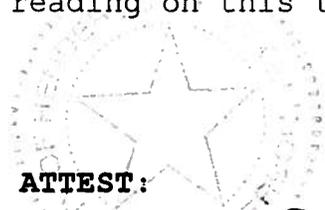
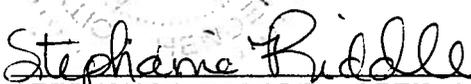
That the budget of the City of Henderson, Texas, for the fiscal year beginning October 1, 2013, and ending September 30, 2014, as prepared by the City Manager and as amended by the findings of the City Council of the City of Henderson, Texas, be and the same is hereby in all things approved and adopted as the Official Budget of the City of Henderson, Texas.

**PASSED AND APPROVED** on the first reading on this the 10th day of September 2013.

**PASSED, APPROVED AND ADOPTED** on the second and final reading on this the 24th day of September 2013.

  
PAT BRACK, MAYOR

**ATTEST:**

  
  
STEPHANIE RIDDLE, CITY SECRETARY

## CITY OF HENDERSON 2013-2014 BUDGET SUMMARY

### OPERATING BUDGETS:

GENERAL FUND	\$	11,005,823	
WATER & SEWER FUND	\$	5,622,519	
TOURISM FUND	\$	382,315	
MAIN STREET FUND	\$	27,100	
GENERAL FUND DEBT	\$	741,120	
FIREMEN'S RELIEF & RETIRMENT	\$	<u>3,000</u>	
TOTAL OPERATING BUDGET			\$ 17,781,877

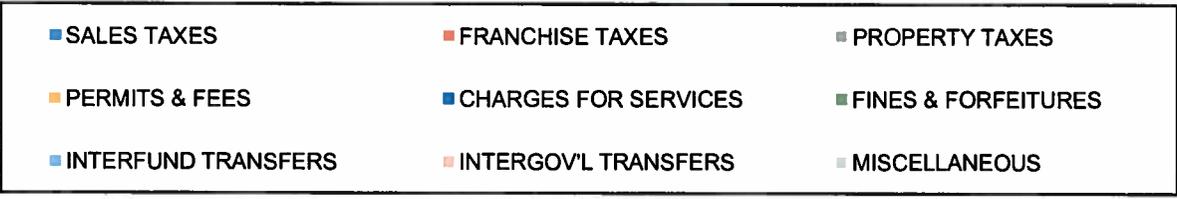
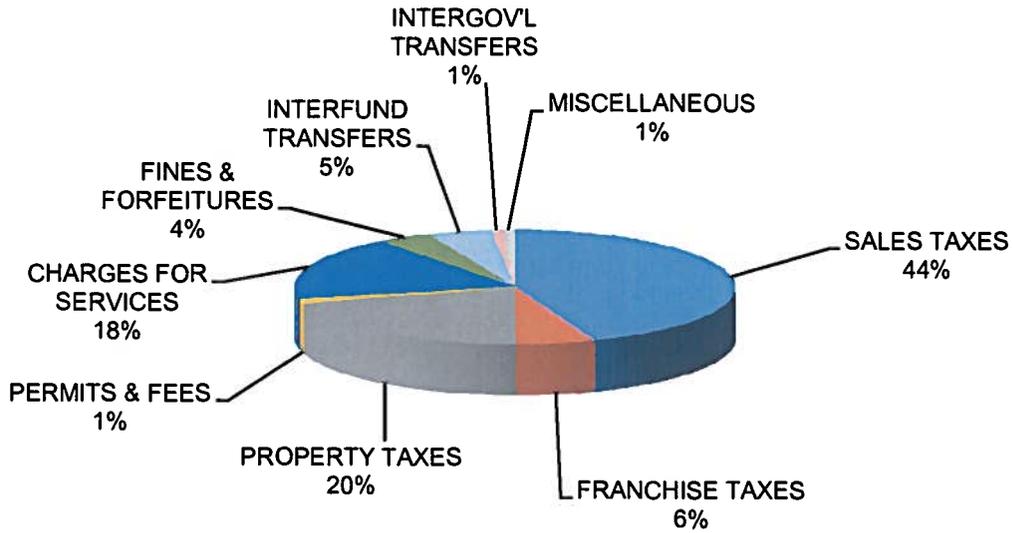
### CAPITAL IMPROVEMENT BUDGETS:

STREET & DRAINAGE FUND		505,000.00	
EQUIPMENT REPLACEMENT	\$	73,000	
GENERAL CONSTRUCTION FUND	\$	427,666	
WATER & SEWER CONSTRUCTION	\$	<u>635,000</u>	
TOTAL CAPITAL IMPROVMENTS			\$ <u>1,640,666</u>

TOTAL BUDGET FOR YEAR 2013-2014 \$ 19,422,543

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## GENERAL FUND REVENUES BY SOURCE



**SOURCE:**

SALES TAXES	\$	4,855,050.00
FRANCHISE TAXES	\$	636,000.00
PROPERTY TAXES	\$	2,232,000.00
PERMITS & FEES	\$	137,080.00
CHARGES FOR SERVICES	\$	2,000,672.00
FINES & FORFEITURES	\$	427,500.00
INTERFUND TRANSFERS	\$	525,000.00
INTERGOV'L TRANSFERS	\$	85,021.00
MISCELLANEOUS	\$	107,500.00

ANTICIPATED REVENUES FOR 2013-2014	\$	11,005,823.00
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# City of Henderson

## 2013-2014 Adopted Budget

### GENERAL FUND REVENUES

ACCOUNT	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>TAXES:</b>							
01-5310	SALES TAX	1,867,591.22	2,113,389.90	2,470,000.00	2,524,433.08	2,420,000.00	-2.0%
01-5311	HEDCO SALES TAX	1,097,959.13	1,203,139.69	1,235,000.00	1,262,216.54	1,210,000.00	-2.0%
01-5312	SALES TAX FOR ADVALORL	1,097,959.13	1,203,139.69	1,235,000.00	1,262,216.54	1,210,000.00	-2.0%
01-5313	MIXED DRINK TAX	12,224.04	10,056.11	10,000.00	9,210.39	10,000.00	0.0%
01-5314	SALES TAX-LOWE'S	328,327.03	292,889.57				
01-5321	HOTEL-MOTEL CITY'S RESI	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	0.0%
01-5322	DISCOUNT OF SALES TAX I	670.32	754.22	550.00	608.27	550.00	0.0%
	<b>SUBTOTAL FOR SALES TAXES</b>	<b>4,409,230.87</b>	<b>4,827,869.18</b>	<b>4,955,050.00</b>	<b>5,063,184.82</b>	<b>4,855,050.00</b>	<b>-2.0%</b>
<b>FRANCHISE TAXES:</b>							
01-5330	ELECTRIC FRANCHISE	218,394.09	209,085.60	203,000.00	204,239.93	210,000.00	3.4%
01-5331	NATURAL GAS FRANCHISE	49,305.46	40,229.90	40,000.00	44,252.35	40,000.00	0.0%
01-5332	TELEPHONE FRANCHISE	30,915.91	30,071.77	29,500.00	29,227.21	28,000.00	-5.1%
01-5333	CABLE T-V FRANCHISE	186,954.76	195,791.03	197,000.00	194,570.93	198,000.00	0.5%
01-5334	STREET USE FRANCHISE	151,832.89	153,076.26	157,000.00	147,944.96	160,000.00	1.9%
	<b>SUBTOTAL FOR FRANCHISE TAX</b>	<b>637,403.11</b>	<b>628,254.56</b>	<b>626,500.00</b>	<b>620,235.38</b>	<b>636,000.00</b>	<b>1.5%</b>
<b>PROPERTY TAXES:</b>							
01-5350	CURRENT TAX	2,274,074.44	2,277,813.53	2,363,000.00	2,363,238.61	2,127,000.00	-10.0%
01-5351	DELINQUENT TAX	227,657.15	62,127.48	72,000.00	69,049.37	50,000.00	-30.6%
01-5352	PENALTY-INT-REDEMPTIO	64,028.19	61,885.91	50,000.00	52,807.41	55,000.00	10.0%
01-5353	PROPERTY TAX REFUNDS	- 9,668.92	-89.26				
	<b>SUBTOTAL FOR PROPERTY TAXES</b>	<b>2,556,090.86</b>	<b>2,401,737.66</b>	<b>2,485,000.00</b>	<b>2,485,095.39</b>	<b>2,232,000.00</b>	<b>-10.2%</b>
<b>PERMITS &amp; FEES:</b>							
01-5340	PERMITS & INSPECTIONS	79,988.26	76,617.99	80,000.00	80,625.23	115,000.00	43.8%
01-5343	ALARM SYSTEMS			80.00	0.00	80.00	0.0%
01-5357	BALL FIELD RENTALS	16,315.00	18,785.00	10,000.00	9,890.00	22,000.00	120.0%
	<b>SUBTOTAL FOR PERMITS &amp; FEES</b>	<b>96,303.26</b>	<b>95,402.99</b>	<b>90,080.00</b>	<b>90,515.23</b>	<b>137,080.00</b>	<b>52.2%</b>
<b>CHARGES FOR SERVICES:</b>							
01-5360	ANIMAL SHELTER	30,122.00	31,695.00	31,000.00	30,690.30	32,000.00	3.2%
01-5364	GARBAGE & TRASH	1,823,986.31	1,874,821.11	1,820,000.00	1,825,617.63	1,920,000.00	5.5%
01-5367	PARK USE FEES	2,420.00	3,140.00	5,000.00	3,350.00	4,500.00	-10.0%
01-5369	TOWER RENTAL-NEXTEL	8,280.00	8,590.50	9,480.00	9,522.00	9,522.00	0.4%
01-5375	TOWER RENTAL-VERIZON	8,970.00	8,970.00	8,970.00	9,306.39	10,650.00	18.7%
01-5390	CHAMPION EMS RENT	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	0.0%
	<b>SUBTOTAL FOR CHG FOR SERVICES</b>	<b>1,897,778.31</b>	<b>1,951,216.61</b>	<b>1,898,450.00</b>	<b>1,902,486.32</b>	<b>2,000,672.00</b>	<b>5.4%</b>

# City of Henderson

## 2013-2014 Adopted Budget

### GENERAL FUND REVENUES CONTINUED

ACCOUNT	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>FINES &amp; FORFEITURES:</b>							
01-5370	MUNICIPAL COURT	390,660.97	442,420.46	382,000.00	420,826.19	400,000.00	4.7%
01-5372	MUNICIPAL SECURITY FEE	6,223.92	8,097.04	7,300.00	7,982.81	5,800.00	-20.5%
01-5373	MUNICIPAL COURT TIMELY	6,118.88	6,033.82	9,000.00	8,766.04	6,500.00	-27.8%
01-5374	MUNICIPAL TECHNOLOGY I	6,353.01	8,163.32	7,300.00	7,971.67	7,500.00	2.7%
01-5377	JUDICIAL SUPPORT FUND	1,384.82	1,825.20	1,300.00	1,770.26	1,400.00	7.7%
01-5378	JUVENILE CASE MANAGER	7,843.30	10,253.71	9,200.00	10,036.95	6,300.00	-31.5%
01-5379	MISCELLANEOUS COURT REVENUE		200.00				
	<b>SUBTOTAL FINES &amp; FORFEITURES</b>	<b>418,584.90</b>	<b>476,993.55</b>	<b>416,100.00</b>	<b>457,353.92</b>	<b>427,500.00</b>	<b>2.7%</b>
<b>INTERFUND TRANSFERS IN:</b>							
01-5368	WATER-SEWER DEBT & MC	271,038.96	320,000.00	440,000.00	440,000.00	492,000.00	11.8%
01-5987	TASK FORCE INCOME	69,671.41	45,005.95	30,000.00	45,576.38	33,000.00	10.0%
01-5999	BEGINNING BALANCE			130,000.00			
	<b>SUBTOTAL INTERFUND TRANSF</b>	<b>340,710.37</b>	<b>365,005.95</b>	<b>600,000.00</b>	<b>485,576.38</b>	<b>525,000.00</b>	<b>-12.5%</b>
<b>INTERGOVERNMENTAL REVENUES:</b>							
01-5905	RUSK COUNTY FIRE	21,179.14	19,481.08	22,000.00	20,239.80	22,000.00	0.0%
01-5915	SOLID WASTE MGT GRANT		6,125.00	5,837.00	5,837.06		
01-5918	HOMELAND SECURITY GRA		23,182.45	13,900.00	13,941.85		
01-5984	TEXAS FORESTRY SERVICE		10,595.00	8,675.00	8,675.00		
01-5983	US MARSHAL PROGRAM			500.00	288.32		-100.0%
01-5985	HISD- K-9 PROJECT	1,002.51	950.48	2,000.00	1,005.07	2,000.00	0.0%
01-5988	HISD-LIAISON OFFICER	60,187.82	61,021.00	61,021.00	61,339.49	61,021.00	0.0%
01-5992	FEMA FUNDS		32,986.38				
01-5994	GRANT-FIRE DEPARTMENT	8,400.00	8,307.00	9,000.00	440.00		
	<b>SUBTOTAL INTERGOV TRANS</b>	<b>90,769.47</b>	<b>162,648.39</b>	<b>122,933.00</b>	<b>111,766.59</b>	<b>85,021.00</b>	<b>-30.8%</b>
<b>MISCELLANEOUS:</b>							
01-5380	INTEREST INCOME	138,839.45	40,700.38	40,000.00	43,780.66	38,000.00	-5.0%
01-5902	MISCELLANEOUS	9,644.87	6,938.08	5,500.00	5,270.63	5,500.00	0.0%
01-5903	TAX CERTIFICATES	240.00					
01-5904	ROYALTY & OIL REVENUE	22,703.91	11,260.35	12,400.00	12,944.95	15,000.00	21.0%
01-5906	SALE OF CITY PROPERTY	33,086.27	34,592.83	31,000.00	31,906.01	24,000.00	-22.6%
01-5908	SALES CEMETERY LOTS	21,400.00	20,800.00	22,000.00	22,280.00	25,000.00	13.6%
01-5920	DONATIONS-SKATE PARK	50.00					
01-5921	DONATIONS-PARKS				1,529.71		
	<b>SUBTOTAL MISCELLANEOUS</b>	<b>225,964.50</b>	<b>114,291.64</b>	<b>110,900.00</b>	<b>117,711.96</b>	<b>107,500.00</b>	<b>-3.1%</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>10,672,835.65</b>	<b>11,023,420.53</b>	<b>11,305,013.00</b>	<b>11,333,925.99</b>	<b>11,005,823.00</b>	<b>-2.6%</b>

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## GENERAL FUND REVENUES DETAILS

### TAXES: SALES TAX REVENUES

5310 CITY SALES TAX \$ 2,420,000

Description:

The City has adopted the Municipal Sales and Use Tax Act, VATCS, Tax Code, Chapter 31, which grants the city the power to impose and levy a 1% Local sales and Use Tax within the City. Collections and enforcements are effected through the offices of the Comptroller of Public Accounts, State of Texas, who remits the proceeds of tax, after deduction of a 2% service fee to the City monthly. In 1992, the voters of the City approved the imposition of an additional sales and use tax of one-half of one percent (1/2% of 1%) for economic development and an additional one-half one percent (1/2 of 1%) for property tax reduction. The sales tax for economic development is collected solely for the benefit of Henderson Economic Development Corporation ("HEDCO"), and may be pledged to secure payment of sales tax revenue bonds issued by the Corporation. 10% of 1/2 total tax proceeds are transferred to a Street and Drainage Fund, for the use of named street maintenance projects.

Assumption:

Based upon actual collection from 2012-2013.

5311 HEDCO SALES TAX \$ 1,210,000

Description:

1/2% sales tax received by the City is paid to the Henderson Economic Development Company to be used for economic development.

Assumption:

Based upon actual collection from 2012-2013.

5312 SALES TAX FOR REDUCTION OF AD VALOREM TAX \$ 1,210,000

Description:

1/2% sales tax to be used to reduce property taxes.

Assumption:

Based upon actual collection from 2012-2013 and the ad valorem tax collected by the County on vehicles held by dealers for resale.

## GENERAL FUND REVENUES DETAILS

5313 MIXED DRINK TAX \$ 10,000

**Description:**

The tax is derived from the City's portion of the mixed beverage tax allocation. The state collects a fourteen percent (14) on the gross receipts from sales of mixed beverages in Texas. Each city is entitled to receive a sales allocation of 10.7143% of taxes collected within the city on a quarterly basis.

**Assumption:**

This estimate is based upon 2012-2013 collections.

5321 HOTEL-MOTEL OCCUPANCY RESERVE \$ 4,500

**Description:**

Retained from Hotel-Motel occupancy tax to cover the cost of tourism programs directed by the City Manager with approval of the City Council.

**Assumption:**

Retained by the City for promotion of City activities.

5322 DISCOUNT OF SALES TAX PAYMENT \$ 550

**Description:**

1/2 % discount for early payment on sales tax collected for taxable sanitation services billed.

**Assumption:**

Based upon the assumption there will be approximately \$1,100,000 of taxable sanitation services billed.

**TOTAL SALES TAX REVENUES \$ 4,855,050**

## GENERAL FUND REVENUES DETAILS

### FRANCHISE TAXES

5330 ELECTRICAL FRANCHISE TAX \$ 210,000

**Description:**

The city collects a franchise tax quarterly from AEP SWEPCO on its customers within the corporate limits of the City of Henderson in exchange for use of city alleys and rights-of-way. New deregulation legislation changed the method for calculation for 2001.

**Assumption:**

The State Deregulation Act has determined that the franchise tax will be based on kilowatt (kwh) sold instead of gross sales. Within the city limits of Henderson, 185,606,459 (kwh) were sold in 1998, which places the City's factor at \$.002076 per kilowatt sold. It is assumed that approximately 203,000,000 will be sold in the 2013-2014 year. A reserve of \$210,000 will be held for street & drainage projects. (See Street & Drainage Fund 4-5330)

5331 NATURAL GAS FRANCHISE TAX \$ 40,000

**Description:**

The City collects a franchise tax quarterly from Centerpoint Company based on reported sales in exchange for use of City alleys and other public rights-of-way. Contract expires July 31, 2017.

**Assumption:**

The City receives 2% of gross sales of gas within the city limits. Assumption is based upon 2012-2013 collections.

5332 TELEPHONE FRANCHISE TAX \$ 28,000

**Description:**

The City collects a franchise tax from various telephone companies, exchange telephone service, semi-public local exchange and private line within the corporate limits of the City. This is collected for use of city alleys and other public rights-of-way. Amount rendered is based upon number of connections within the City limits.

**Assumption:**

Based upon history of actual franchise revenues.

## GENERAL FUND REVENUES DETAILS

5333 CABLE TV FRANCHISE TAX \$ 198,000

**Description:**

The City collects a franchise tax quarterly from Sudden Link Cable Company in exchange for use of City alleys and other public rights-of-way.

**Assumption:**

Based upon history of actual franchise revenues.

5334 STREET USE FRANCHISE \$ 160,000

**Description:**

The City collects a franchise tax from Progressive Waste Solutions in exchange for Use of City alleys and other public rights-of-way. Contract expires Sept 30, 2015.

**Assumption:**

Gross sales are estimated at \$ 1,920,000 with the City receiving a average of 8.3% of this amount.

**TOTAL FRANCHISE TAXES \$ 636,000**

### PROPERTY TAXES

5350 CURRENT TAXES \$ 2,127,000

**Description:**

Current taxes refer to property taxes, which are due during the period Oct. 1, to June 30, as opposed to taxes due last year. Property taxes are assessed upon property or real estate, buildings, and for businesses on their equipment and inventory. The City, however, exempts some of the value on residential property. All homeowners are eligible for a 20% homeowner's exemption. Homeowners over the age of 65 receive an additional homestead exemption in the amount of \$6000.00 and in 2004 a tax ceiling was adopted. Also, disabled veterans receive exemptions based upon the degree of their disability. Property valuations are established by the Rusk County Appraisal District and given to the City Council from which the tax rate is set. Taxes are due on October 1<sup>st</sup> of each year and become delinquent or past due on February 1<sup>st</sup>.

**Assumption:**

The certified taxable property value for 2013 is \$652,377,000. The tax rate of .5217 per \$100 will be

## GENERAL FUND REVENUES DETAILS

### Continue Current Tax

maintained for the 14th year. General Fund Debt of 2014 is \$741,120, and with a collection rate of approx. 98.5% that will leave M & O a balance of \$ 2,127,000.

5351 DELINQUENT TAXES \$ 50,000

**Description:**

Delinquent taxes are those property or ad valorem taxes, which were due in prior years. The City collects delinquent taxes through a tax attorney who retains 20% with the remaining being retained by General Fund.

**Assumption:**

Based upon last years collections.

5352 PENALTY-INTEREST –DEL. TAX \$ 55,000

**Description:**

Property taxes which are paid after they become delinquent are assessed penalties and interest. The penalty is 7% of the amount of tax during the first month, plus 2% for each additional month delinquent through June 30. Starting July 1<sup>st</sup> an extra 20% attorney fee is added. 100% of penalty and interest collections will go to the General Fund Account.

**Assumption:**

Based upon history of collection on delinquent taxes.

**TOTAL PROPERTY TAXES \$ 2,232,000**

**TOTAL TAXES \$ 7,723,050**

## GENERAL FUND REVENUES DETAILS

### PERMITS AND FEES:

5340 PERMITS & INSPECTIONS \$ 115,000

**Description:**

Annual licenses are required for all electricians, plumbers and sign hangers within the city limits. Buildings, which undergo any structural, electrical or plumbing alteration or new construction require a permit. Permit and inspection fees are based on the City of Henderson schedule of fees as approved by the Council.

**Assumption:**

Based upon history from 2012-2013.

5343 ALARM SYSTEMS \$ 80

**Description:**

The city receives a \$20.00 per year fee for the alarm system at the Police Department.

**Assumption:**

The Police Department currently monitors 4 different individuals having alarms systems.

5357 BALL FIELD RENTAL \$ 22,000

**Description:**

Rental fees collected from baseball league to use facilities in the spring, summer and fall.

**Assumption:**

Based on history from 2011-2012.

**TOTAL FOR PERMITS & FEES \$ 137,080**

### CHARGES FOR SERVICES

5360 ANIMAL SHELTER \$ 32,000

**Description:**

Adoption rates for animals at the shelter are:

Dogs \$ 55  
Cats 45  
Other 10

**Assumption:**

Based upon adoptions from 2011-2012.

## GENERAL FUND REVENUES DETAILS

5364 GARBAGE & TRASH \$ 1,920,000

**Description:**

The City of Henderson contracts the residential and commercial sanitation service to Progressive Waste Systems. Contract began October 1, 2010 and is in effect until Sept 30, 2015. The City bills 15% over I.E.S.I. contract price on commercial accounts to offset the cost of billing and collections.

**Assumption:**

Based upon number of residential customers and contracts with commercial customers

5367 PARK USE FEES \$ 4,500

**Description:**

Rental of pavilion at Fairpark. \$20 per (2) hours

5369 TOWER RENTAL-NEXTEL \$ 9,522

**Description:**

In June 2002, Nextel Communications began paying the City to house an antenna on a tower located in Fairpark.

**Assumption:**

The first 5 years rent was \$7,200 per year.  
The second 5 years rent will be \$8,280 per year.  
The third 5 years rent will be \$9,522 per year.  
The fourth 5 years rent will be \$10,950 per year.  
The fifth 5 years rent will be \$12,593 per year.

5375 TOWER RENTAL-VERIZON WIRELESS \$ 10,650

**Description:**

In 2003, Verizon Wireless entered into a contract with the City for a tower site located on Ragley Street.

**Assumption:**

The first 5 years rent will be \$ 7,800 per year,  
The second 5 year extension rent will be \$ 8,970 per year  
The third 5 year extension rent will be \$ 10,315.50 per year  
The fourth 5 year extension rent will be \$ 11,862.83 per year  
The fifth 5 year extension rent will be \$ 13,642.25 per year.

## GENERAL FUND REVENUES DETAILS

5390 CHAMPION EMS RENT \$ 24,000

**Description:**

Rent charged to Champion EMS for offices in Central Fire Station.

**Assumption:**

In 2008, Champion EMS the contract was renewed with the City to pay \$2,000 per month for office space.

**TOTAL CHARGES FOR SERVICES \$ 2,000,672**

### **FINES AND FORFEITURES:**

5370 MUNICIPAL COURT \$ 400,000

**Description:**

The collection of fines for violations of traffic laws, Class C misdemeanors, City ordinances and the forfeiture of bonds. Approximately 25% is forwarded to the State on a quarterly basis for State fines.

**Assumption:**

Based upon history of collections.

5372 MUNICIPAL SECURITY \$ 5,800

**Description:**

A \$3.00 fee for Municipal Court Building Security is assessed on all misdemeanor convictions and is retained by the City to be use for security measures.

**Assumption:**

Based upon history of collections.

5373 MUNICIPAL COURT TIMELY PAYMENT FEE \$ 6,500

**Description:**

There is a \$25.00 fee for persons who seek to pay out a fine over a period of time. 50% of this goes to the state, 10% is retained for judicial efficiency, 40% is retained locally with no restrictions.

**Assumption:**

Based upon history of collection.

## GENERAL FUND REVENUES DETAILS

5374	MUNICIPAL TECHNOLOGY FEE	\$ 7,500
	Description: Defendants convicted of a misdemeanor offense in a municipal court must pay a technology fee up to \$4.00. These funds can only be used to purchase technological enhancements for the court.	
	Assumption: Based upon history of collections.	
5377	JUDICIAL SUPPORT FUND	\$ 1,400
	Description: Effective 12-01-05 a \$4 fee is added to be used for court-related purposes for the support of the judiciary. Sixty cents of the fee is to be used to promote the efficient operation of the municipal court and the investigation, prosecution, and enforcement of offenses that are within the jurisdiction.	
	Assumption: Based upon history of collection.	
5378	JUVENILE CASE MANAGER	\$ 6,300
	Description: Effective 1-01-06 a \$5 fee is assessed to each conviction of a misdemeanor fine of a child. This fee is used toward the salary and benefits of the Juvenile Case Manager.	
	Assumption: Based upon history of collection	
<b>TOTAL FINES AND FORFEITURES</b>		<b>\$ 427,500</b>

## INTERFUND TRANSFERS

5368	WATER-SEWER DEBT & MGT.	\$ 492,000
	Description: Management fees and professional services that are provided for the Water-Sewer Fund, along with office space and supplies acquired through the General Fund.	
	Assumption: Based upon the cost of providing service and facilities.	

## GENERAL FUND REVENUES DETAILS

5987 TASK FORCE INCOME \$ 33,000

**Description:**

To reimburse for expenses paid by the City for the Narcotics Task Force. This income comes from the Project Generated Income.

**Assumption:**

Based upon projected income that will be generated.

**TOTAL INTERFUND TRANSFERS \$ 525,000**

### **INTERGOVERNMENTAL REVENUES:**

5905 RUSK COUNTY FIRE \$ 22,000

**Description:**

A subsidy received from the Rusk Co. Rural Fire District for providing fire protection within a 6 miles radius of Henderson. This is based upon the number of runs outside the City limits.

**Assumption:**

Based upon history of runs into the county.

5985 HISD K-9 PROJECT \$ 2,000

**Description:**

Henderson Independent School District reimburses the city for the cost to provide a canine detection service. The City obtained a dog in Nov 2009 for this service.

**Assumption:**

Based upon history.

5988 HISD-LIAISON OFFICER \$ 61,021

**Description:**

The Police Department commissions an officer to serve as the liaison officer at the schools. The school district pays the City for the cost of this employee.

**Assumption:**

Based on salary and benefits for one (1) investigator.

**TOTAL INTERGOVERNMENTAL REVENUE \$ 85,021**

## GENERAL FUND REVENUES DETAILS

### MISCELLANEOUS:

5380 INTEREST INCOME \$ 38,000

**Description:**

Interest earned on investments of idle funds in accordance with the City of Henderson Investment Policy that was adopted October 2013. The City also earns interest on all its checking accounts.

**Assumption:**

Based upon history of investments.

5902 MISCELLANEOUS \$ 5,500

**Description:**

Money that is received by the City from various sources such as the charges for insufficient checks, miscellaneous refunds or individuals requesting copies of records and reports.

**Assumption:**

Based upon history of transactions.

5904 ROYALTY & OIL REVENUE \$ 15,000

**Description:**

The Lakewood Memorial Cemetery was named as a beneficiary from the Mary Brown Estate in August 2000. This property is now receiving oil & gas royalties along with other properties.

**Assumption:**

Based upon prior year history.

5906 SALE OF CITY PROPERTY \$ 24,000

**Description:**

The sale of surplus miscellaneous equipment and property from auctions goes into this account.

**Assumption:**

Old vehicles and equipment that will be replaced this year will be sold.

## GENERAL FUND REVENUES DETAILS

5908 SALE CEMETERY LOTS \$ 25,000

Description:

The City of Henderson owns three cemeteries, of which Lakewood Memorial is the only one that has available spaces. Effective May 11, 2010 spaces are \$ 600.

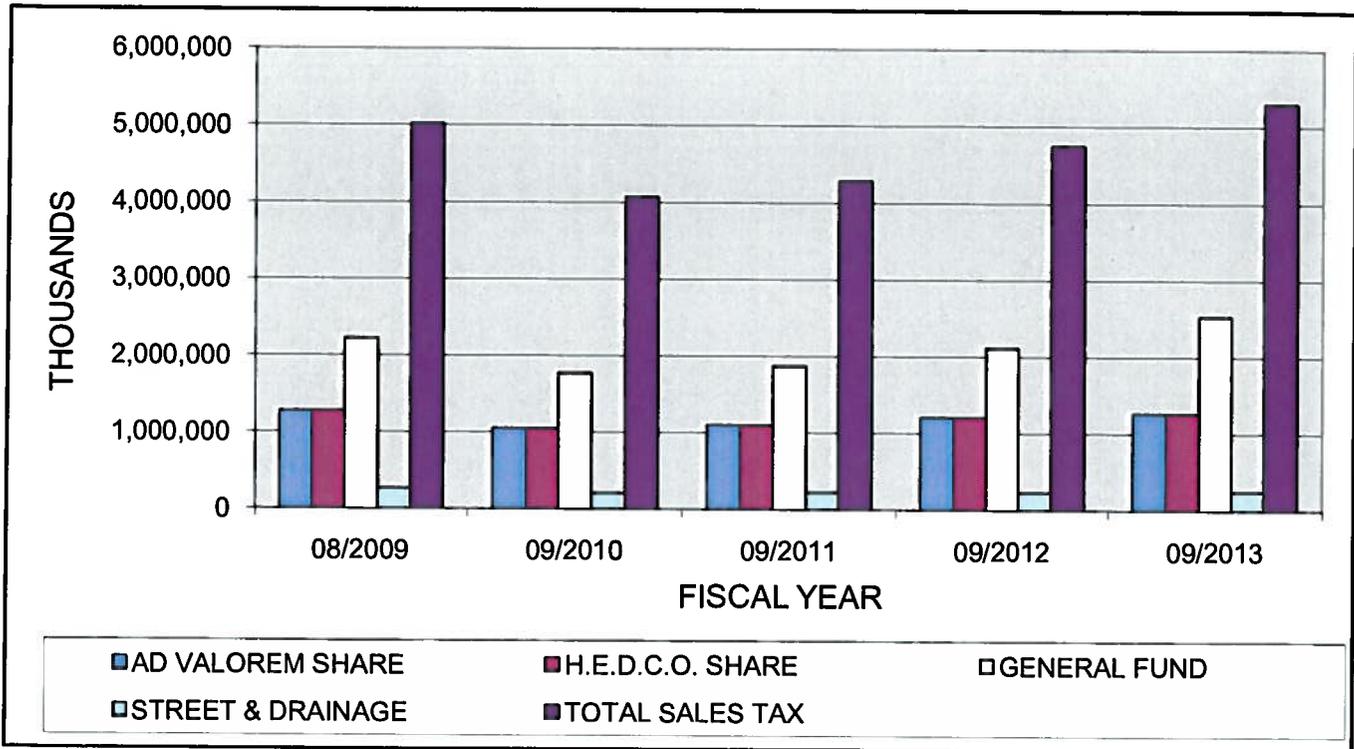
Assumption:

Based upon history of sales.

**TOTAL MISCELLANEOUS \$ 107,500**

**TOTAL GENERAL FUND REVENUES \$11,005,823**

## HISTORY OF SALES TAX ALLOCATIONS



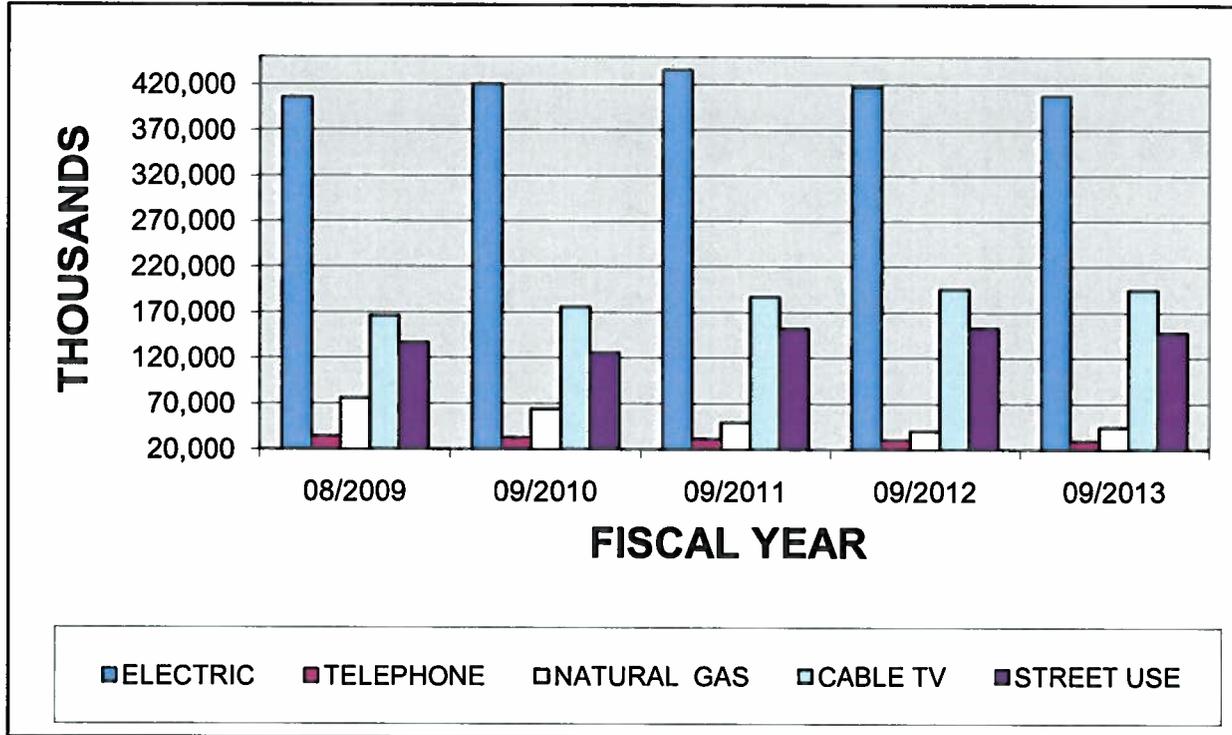
### SALES TAX

The City has adopted the Municipal Sales and Use Tax Act, VATCS, Tax Code, Chapter 31, which grants the city the power to impose and levy a 1% Local Sales and Use Tax within the city. Collections and enforcements are effected through the offices of the Comptroller of Public Accounts, State of Texas, who remits the proceeds of tax, after deducting of a 2% service fee to the City monthly. In 1992, the voters of the City approved the imposition of an additional sales and use tax of one-half of one percent (1/2% of 1%) for economic development and an additional one half of one percent (1/2 of 1%) for property tax reduction. The sales tax for economic development is collected solely for the benefit Henderson Economic Development Corporation (HEDCO), and may be pledged to secure payment of sales tax revenue bonds issued by the Corporation. 10% of 1/2 total tax proceeds are transferred to a Street and Drainage Fund, for the use of street maintenance projects.

FISCAL YEAR	AD VALOREM SHARE	H.E.D.C.O. SHARE	GENERAL FUND	STREET & DRAINAGE	TOTAL SALES TAX
08/2009	1,269,269.23	1,269,269.23	2,216,144.99	264,592.62	5,019,276.07
09/2010	1,044,663.59	1,044,663.59	1,772,912.97	204,736.94	4,066,977.09
09/2011	1,097,959.13	1,097,959.13	1,867,591.22	220,376.85	4,283,886.33
09/2012	1,203,139.69	1,203,139.69	2,113,389.90	227,630.35	4,747,299.63
09/2013	1,262,216.54	1,262,216.54	2,524,433.08	247,008.52	5,295,874.68

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## HISTORY OF FRANCHISE TAX



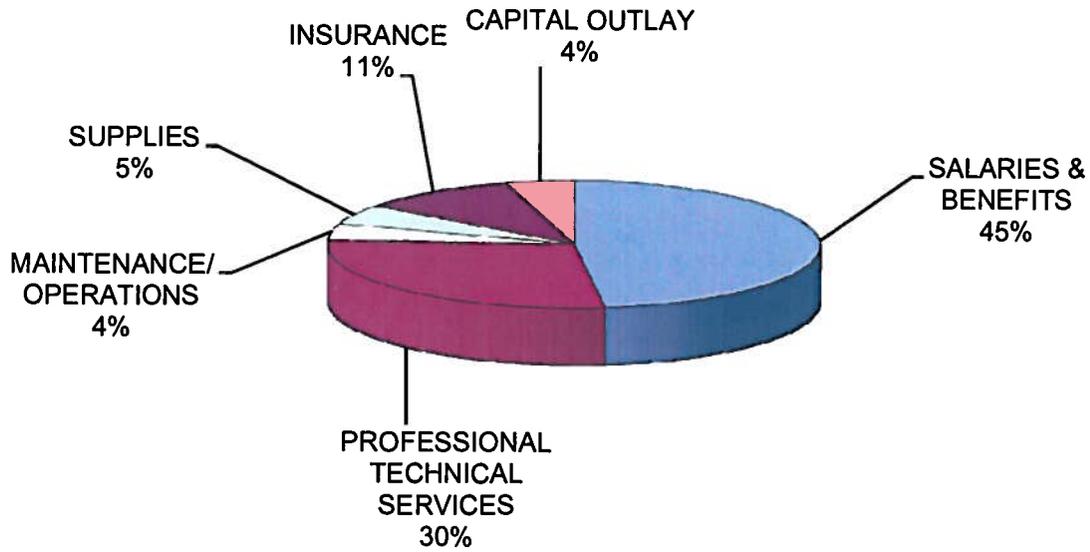
### FRANCHISE TAX

The City collects a fee paid by public service utilities for use of public property in providing their services to the citizens of the community. The franchise contract with Centerpoint expires August 2017 with the City receiving 2% of gross receipts. Contacts with SuddenLink has the City receiving 5% of gross receipts. The State Deregulation Act determines the electric franchise to be based on kilowatt sold. The PUC determined that beginning March 1, 2000, the phone franchise will be based on a fee-per-access line method.

YEAR	ELECTRIC	TELEPHONE	NATURAL GAS	CABLE TV	STREET USE
08/2009	405,234.54	34,196.38	76,078.81	166,037.06	136,428.22
09/2010	419,938.18	32,656.63	64,212.41	176,181.02	125,828.81
09/2011	435,381.05	30,915.91	49,305.46	186,954.76	151,832.89
09/2012	416,690.86	30,071.77	40,229.90	195,791.03	153,076.26
09/2013	407,073.54	29,227.21	44,252.35	194,570.93	147,944.96

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## GENERAL FUND EXPENSES BY CATAGORY



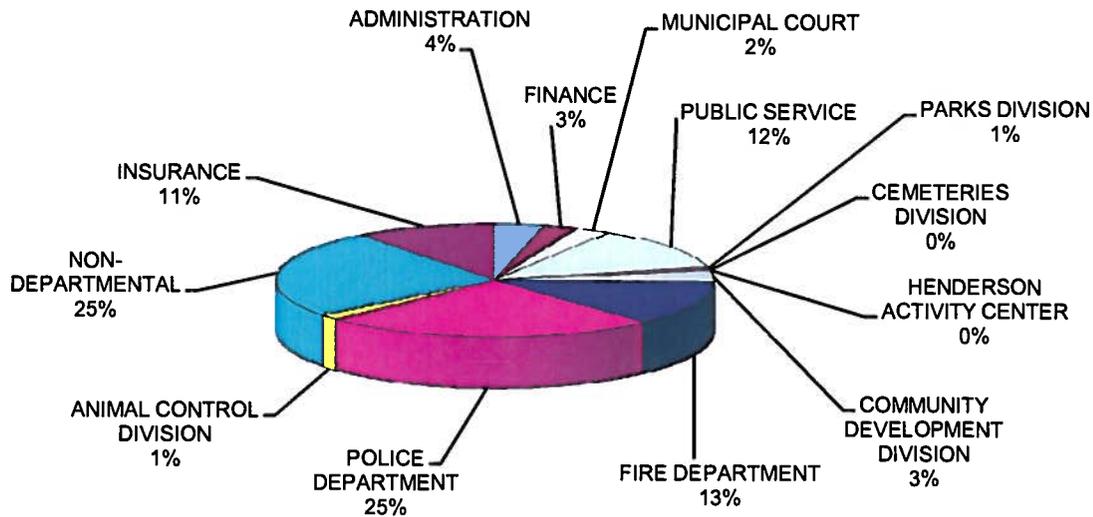
■ SALARIES & BENEFITS	■ PROFESSIONAL/TECHNICAL SERVICES
■ MAINTENANCE/OPERATIONS	■ SUPPLIES
■ INSURANCE	■ CAPITAL OUTLAY

SALARIES & BENEFITS	\$ 5,279,285.00
PROFESSIONAL/TECHNICAL SERVICES	\$ 3,069,210.00
MAINTENANCE/OPERATIONS	\$ 446,500.00
SUPPLIES	\$ 559,625.00
INSURANCE	\$ 1,159,420.00
CAPITAL OUTLAY	<u>\$ 491,783.00</u>

TOTAL ANTICIPATED 2013-2014 EXPENSES	<u><u>\$ 11,005,823.00</u></u>
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# GENERAL FUND EXPENSES BY DEPARTMENTS



- |                           |                                  |
|---------------------------|----------------------------------|
| ■ ADMINISTRATION          | ■ FINANCE                        |
| □ MUNICIPAL COURT         | □ PUBLIC SERVICES                |
| ■ PARKS DIVISION          | ■ HENDERSON ACTIVITY CENTER      |
| ■ CEMETERIES DIVISION     | □ COMMUNITY DEVELOPMENT DIVISION |
| ■ FIRE DEPARTMENT         | ■ POLICE DEPARTMENT              |
| ■ ANIMAL CONTROL DIVISION | ■ NON-DEPARTMENTAL               |
| ■ INSURANCE               |                                  |

ADMINISTRATION	\$ 401,900.00
FINANCE	\$ 288,574.00
MUNICIPAL COURT	\$ 272,435.00
PUBLIC SERVICES	\$ 1,366,734.00
PARKS DIVISION	\$ 87,869.00
HENDERSON ACTIVITY CENTER	\$ 9,250.00
CEMETERIES DIVISION	\$ 3,750.00
COMMUNITY DEVELOPMENT DIVISION	\$ 358,992.00
FIRE DEPARTMENT	\$ 1,413,911.00
POLICE DEPARTMENT	\$ 2,709,932.00
ANIMAL CONTROL DIVISION	\$ 150,331.00
NON-DEPARTMENTAL	\$ 2,782,725.00
INSURANCE	\$ 1,159,420.00

**TOTAL ANTICIPATED 2013-2014 EXPENSES** **\$ 11,005,823.00**

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## **Administration Department**

This department includes the City Council, City Manager, and the City Secretary. The City Manager oversees the general operation of all city departments and works closely with the City Council to ensure that the citizens of Henderson receive the highest quality of life possible. The City Secretary is appointed by the City Council and provides administrative support to the City Manager, Council and Departments. The City Secretary is also responsible for the Tourism, Civic Center and Main Street and the personnel operations of the Municipal Court.

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**ADMINISTRATION DEPARTMENT**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL 2009-2010</b>	<b>ACTUAL 2010-2011</b>	<b>ACTUAL 2011-2012</b>	<b>AMENDED 2012-2013</b>	<b>ADOPTED 2013-2014</b>	<b>PERCENT CHANGE</b>
SALARIES/BENEFITS	362,238.14	283,535.79	302,618.51	304,780.00	298,500.00	-2.1%
PROFESSIONAL/TECHNICAL SERV.	205,674.43	53,969.51	44,925.75	53,400.00	51,400.00	-3.7%
MAINTENANCE/OPERATIONS	18,934.94	40,753.95	27,217.34	22,400.00	21,600.00	-3.6%
SUPPLIES	25,564.43	24,142.97	29,537.04	36,300.00	30,400.00	-16.3%
CAPITAL OUTLAY	3,359.00					
<b>TOTAL EXPENDITURES</b>	<b>615,770.94</b>	<b>402,402.22</b>	<b>404,298.64</b>	<b>416,880.00</b>	<b>401,900.00</b>	<b>-3.6%</b>

**SALARIES & BENEFITS**

<b>Account</b>	<b>Description</b>	<b>Title</b>	<b>Authorized Positions</b>	<b>Wage Group</b>	<b>Approved 2012-13</b>	<b>Adopted 2013-14 Wages</b>	<b>Budget Total</b>
6100-10	Supervision	City Manager	1		90,000	90,000 \$	90,000
6110-10	Clerical	City Secretary	1	27	56,398	57,526	
		Adm Asst/ Asst Sec	1	19	38,172	38,935 \$	96,461
6140-10	Council	Council/Mayor	6	N/A	28,400	28,400 \$	28,400
6192-10	Longevity					\$	1,873
6193-10	Step Raise					\$	8,901
6196-10	Salary Adjustment					\$	477
6197-10	Car Allowance					\$	16,200
6200-10	Retirement					\$	32,523
6210-10	SS Taxes					\$	18,665
<b>TOTAL SALARIES/BENEFITS</b>						<b>\$</b>	<b>293,500</b>

# City of Henderson

## 2013-2014 Adopted Budget

### ADMINISTRATION DEPARTMENT

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>SALARIES &amp; BENEFITS:</b>						
01-6100-10 SUPERVISION	85,384.60	90,000.04	105,032.00	105,361.76	95,000.00	-9.6%
01-6110-10 CLERICAL	98,205.12	104,717.73	94,569.00	94,569.28	96,461.00	2.0%
01-6140-10 COUNCIL	24,530.81	28,666.51	28,400.00	28,354.25	28,400.00	0.0%
01-6192-10 LONGEVITY	1,881.20	2,032.67	1,729.00	1,768.58	1,873.00	8.3%
01-6193-10 STEP RAISE	6,746.88	7,904.73	7,701.00	8,454.88	8,901.00	15.6%
01-6196-10 SALARY ADJUSTMENT	324.85	317.97	477.00	476.95	477.00	0.0%
01-6197-10 CAR ALLOWANCE	14,550.00	16,200.00	15,350.00	15,250.00	16,200.00	5.5%
01-6200-10 RETIREMENT	34,826.23	34,576.70	33,035.00	34,371.04	32,523.00	-1.5%
01-6210-10 S S TAXES	17,086.10	18,202.16	18,487.00	18,719.10	18,665.00	1.0%
TOTAL SALRIES/BENEFITS	283,535.79	302,618.51	304,780.00	307,325.84	298,500.00	-2.1%
<b>PROFESSIONAL/TECHNICAL SERVICES:</b>						
01-6331-10 ATTORNEY	49,759.13	39,516.75	49,000.00	49,544.30	47,000.00	-4.1%
01-6421-10 EXTERMINATION	180.00	225.00	400.00	180.00	400.00	0.0%
01-6422-10 CONTRACT SERVICES	4,030.38	5,184.00	4,000.00	2,443.10	4,000.00	0.0%
TOTAL PROF/TECH SERVICES	53,969.51	44,925.75	53,400.00	52,167.40	51,400.00	-3.7%
<b>MAINTENANCE/OPERATIONS:</b>						
01-6430-10 EQUIPMENT	19,938.25	13,048.35	12,400.00	8,553.01	11,000.00	-11.3%
01-6450-10 BLDG.& GROUNDS	5,497.52	8,661.39	2,000.00	2,344.30	2,000.00	0.0%
01-6540-10 ADVERTISING	2,113.85	1,541.85	500.00	1,391.10	600.00	20.0%
01-6580-10 TRAVEL & SCHOOLS	13,204.33	3,965.75	7,500.00	5,734.43	8,000.00	6.7%
TOTAL MAINTENANCE/OPR	40,753.95	27,217.34	22,400.00	18,022.84	21,600.00	-3.6%
<b>SUPPLIES:</b>						
01-6610-10 OFFICE	1,687.06	1,057.36	1,500.00	1,393.12	1,500.00	0.0%
01-6612-10 CONSUMABLE	583.85	1,716.26	2,000.00	927.63	2,000.00	0.0%
01-6619-10 POSTAGE	542.14	314.67	600.00	461.41	600.00	0.0%
01-6621-10 ELECTRIC	3,958.91	5,050.28	5,000.00	5,070.35	5,400.00	8.0%
01-6622-10 GAS-NATURAL	840.38	633.14	1,000.00	822.12	1,000.00	0.0%
01-6623-10 COMMUNICATIONS	4,483.08	6,862.83	8,000.00	7,695.71	6,500.00	-18.8%
01-6628-10 INTERNET SERVICE	3,724.68	8,448.00	8,000.00	7,018.80	4,500.00	-43.8%
01-6640-10 DUES & SUBSCRIPTIONS	5,010.20	5,454.50	5,600.00	5,612.00	4,300.00	-23.2%
01-6810-10 ELECTIONS	3,312.67	0.00	4,600.00	4,596.17	4,600.00	0.0%
TOTAL SUPPLIES	24,142.97	29,537.04	36,300.00	33,597.31	30,400.00	-16.3%
<b>TOTAL ADMINISTRATION</b>	<b>402,402.22</b>	<b>404,298.64</b>	<b>416,880.00</b>	<b>411,113.39</b>	<b>401,900.00</b>	<b>-3.6%</b>

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## **Finance Department**

This department provides for the processing of all financial data in a timely, accurate, and cost effective manner. This allows the department to monitor budgetary requirements to invest the city's funds and to comply with all city, state and federal laws. Additional functions are accounts payable and receivable, personnel and employee benefits, utility billing and collections, street assessments and budgeting.

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**FINANCE DEPARTMENT**

**EXPENDITURES BY CLASSIFICATION**

	<b>ACTUAL 2009-2010</b>	<b>ACTUAL 2010-2011</b>	<b>ACTUAL 2011-2012</b>	<b>AMENDED 2012-2013</b>	<b>ADOPTED 2013-2014</b>	<b>PERCENT CHANGE</b>
SALARIES/BENEFITS	137,450.43	133,243.55	135,755.66	130,125.00	136,224.00	4.7%
PROFESSIONAL/TECHNICAL SERV.	124,881.14	120,047.74	139,957.68	123,840.00	129,900.00	4.9%
MAINTENANCE/OPERATIONS	13,515.63	10,643.01	5,144.21	9,500.00	9,550.00	0.5%
SUPPLIES	14,952.01	14,411.68	11,473.71	13,200.00	12,900.00	-2.3%
CAPITAL OUTLAY				40,000.00		-100.0%
<b>TOTAL EXPENDITURES</b>	<b>290,799.21</b>	<b>278,345.98</b>	<b>292,331.26</b>	<b>316,665.00</b>	<b>288,574.00</b>	<b>-8.9%</b>

**SALARIES & BENEFITS**

<b>Account Description</b>	<b>Title</b>	<b>Authorized Positions</b>	<b>Wage Group</b>	<b>Approved 2012-13</b>	<b>Adopted 2013-14 Wages</b>	<b>Budget Total</b>
6100-08 Supervision	Finance Director	1	31	68,552	69,923 \$	69,923
6110-08 Clerical	AP/Purchasing Coor	1	17	34,624	35,316 \$	35,316
6192-08 Longevity					\$	1,223
6193-08 Step Raise					\$	3,609
6196-08 Salary Adjustment					\$	318
6200-08 Retirement					\$	17,358
6210-08 SS Taxes					\$	8,477
<b>TOTAL SALARIES/BENEFITS</b>					<b>\$</b>	<b>136,224</b>

# City of Henderson

## 2013-2014 Adopted Budget

### FINANCE DEPARTMENT

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>SALARIES &amp; BENEFITS:</b>						
01-6100-08 SUPERVISION	65,249.60	67,207.14	68,552.00	68,551.34	69,923.00	2.0%
01-6110-08 CLERICAL	34,603.41	35,210.67	30,623.00	30,534.80	35,316.00	15.3%
01-6192-08 LONGEVITY	1,829.45	1,822.12	1,482.00	1,443.62	1,223.00	-17.5%
01-6193-08 STEP RAISE	4,904.24	5,438.95	4,580.00	4,427.34	3,609.00	-21.2%
01-6196-08 SALARY ADJUSTMENT	216.57	211.97	318.00	317.97	318.00	0.0%
01-6200-08 RETIREMENT	18,600.34	17,758.80	16,738.00	16,519.59	17,358.00	3.7%
01-6210-08 S S TAXES	7,839.94	8,106.01	7,832.00	7,622.24	8,477.00	8.2%
TOTAL SALRIES/BENEFITS	133,243.55	135,755.66	130,125.00	129,416.90	136,224.00	4.7%
<b>PROFESSIONAL/TECHNICAL SERVICES:</b>						
01-6310-08 APPRAISAL DISTRICT	48,185.00	51,102.00	48,890.00	48,220.00	50,600.00	3.5%
01-6311-08 TAX SERVICES	12,270.16	15,607.50	10,650.00	10,650.00	11,000.00	3.3%
01-6312-08 COLLECTION SERVICES	20,057.22	22,603.51	20,000.00	20,448.35	23,000.00	15.0%
01-6320-08 AUDIT	27,026.21	35,655.21	30,000.00	28,458.21	30,000.00	0.0%
01-6340-08 DATA PROCESSING	12,289.15	14,714.46	14,000.00	12,647.12	15,000.00	7.1%
01-6421-08 EXTERMINATION	220.00	275.00	300.00	220.00	300.00	0.0%
TOTAL PROF/TECH SERVICES	120,047.74	139,957.68	123,840.00	120,643.68	129,900.00	4.9%
<b>MAINTENANCE/OPERATIONS:</b>						
01-6430-08 EQUIPMENT	1,691.72	1,583.80	3,000.00	2,643.85	3,000.00	0.0%
01-6450-08 BLDG & GROUNDS	2,994.36	865.75	2,500.00	2,696.97	2,500.00	0.0%
01-6460-08 CONTRACT SERVICES	1,924.50					
01-6540-08 ADVERTISING	453.60	438.60	500.00	466.75	550.00	10.0%
01-6580-08 TRAVEL & SCHOOLS	3,578.83	2,256.06	3,500.00	2,252.08	3,500.00	0.0%
TOTAL MAINTENANCE/OPR	10,643.01	5,144.21	9,500.00	8,059.65	9,550.00	0.5%
<b>SUPPLIES:</b>						
01-6610-08 OFFICE	2,303.50	2,240.82	2,500.00	1,493.96	2,500.00	0.0%
01-6612-08 CONSUMABLE	480.20	484.76	600.00	572.88	600.00	0.0%
01-6619-08 POSTAGE	3,813.47	1,582.60	1,400.00	1,691.67	1,000.00	-28.6%
01-6621-08 ELECTRIC	4,357.02	4,103.69	4,500.00	4,264.37	4,500.00	0.0%
01-6622-08 GAS-ENTEX	550.73	433.55	500.00	502.46	600.00	20.0%
01-6623-08 COMMUNICATIONS	2,493.78	2,400.29	3,400.00	2,745.08	3,400.00	0.0%
01-6640-08 DUES & SUBSCRIPTIONS	412.98	228.00	300.00	213.00	300.00	0.0%
TOTAL SUPPLIES	14,411.68	11,473.71	13,200.00	11,483.42	12,900.00	-2.3%
<b>CAPITAL:</b>						
01-6750-08 CAPITAL			40,000.00	37,424.40		
TOTAL CAPITAL			40,000.00	37,424.40		
<b>TOTAL FINANCE</b>	<b>278,345.98</b>	<b>292,331.26</b>	<b>316,665.00</b>	<b>307,028.05</b>	<b>288,574.00</b>	<b>-8.9%</b>

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## **Municipal Court**

The Municipal Court is a criminal court having jurisdiction over Class C misdemeanors occurring within the city limits that include traffic citations, parking tickets, as well as state law and city ordinance violations.

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**MUNICIPAL COURT DEPARTMENT**

**EXPENDITURES BY CLASSIFICATION**

	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	AMENDED 2012-2013	ADOPTED 2013-2014	PERCENT CHANGE
SALARIES/BENEFITS	111,590.91	110,846.07	115,836.69	117,167.00	131,575.00	12.3%
PROFESSIONAL/TECHNICAL SERV.	4,903.82	17,568.15	6,339.74	6,300.00	3,260.00	-48.3%
MAINTENANCE/OPERATIONS	110,095.44	148,736.44	151,160.44	152,700.00	131,600.00	-13.8%
SUPPLIES	7,072.13	7,965.13	6,778.78	7,600.00	6,000.00	-21.1%
CAPITAL OUTLAY						
<b>TOTAL EXPENDITURES</b>	<b>233,662.30</b>	<b>285,115.79</b>	<b>280,115.65</b>	<b>283,767.00</b>	<b>272,435.00</b>	<b>-4.0%</b>

**SALARIES & BENEFITS**

Account	Description	Title	Authorized Positions	Wage Group	Approved 2012-13	Adopted 2013-14 Wages	Budget Total
6100-11	Supervision	Municipal Judge	1		28,678	29,252 \$	29,252
6110-11	Clerical	Juvenile Case Mgr	1	17		35,315	
		Municipal Crt. Clerk	1	16	65,952	33,636 \$	69,271
6180-11	Part Time	Data Entry Clerk	1	10	0	10,304 \$	10,304
6192-11	Longevity					\$	490
6193-11	Step Raise					\$	2,757
6196-11	Salary Adjustment					\$	318
6200-11	Retirement					\$	11,121
6210-11	SS Taxes					\$	8,062
<b>TOTAL SALARIES/BENEFITS</b>						<b>\$</b>	<b>131,575</b>

# City of Henderson

## 2013-2014 Adopted Budget

### MUNICIPAL COURT

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>SALARIES &amp; BENEFITS:</b>						
01-6100-11 SUPERVISION	27,295.06	28,115.10	28,677.00	28,677.48	29,252.00	2.0%
01-6110-11 CLERICAL	62,703.67	64,835.03	65,949.00	69,530.54	69,271.00	5.0%
01-6180-11 PART TIME					10,304.00	
01-6190-11 OVERTIME		1,275.78		305.37		
01-6192-11 LONGEVITY	402.42	498.46	595.00	535.46	490.00	-17.6%
01-6193-11 STEP RAISE	2,031.04	2,527.26	3,116.00	2,838.54	2,757.00	-11.5%
01-6196-11 SALARY ADJUSTMENT	216.58	211.98	318.00	317.98	318.00	0.0%
01-6200-11 RETIREMENT	11,367.13	11,185.87	10,965.00	11,303.74	11,121.00	1.4%
01-6210-11 S S TAXES	6,830.17	7,187.21	7,547.00	7,784.27	8,062.00	6.8%
TOTAL SALRIES/BENEFITS	110,846.07	115,836.69	117,167.00	121,293.38	131,575.00	12.3%
<b>PROFESSIONAL/TECHNICAL SERVICES:</b>						
01-6312-11 COLLECTION SERVICES	17,308.15	6,014.74	6,000.00	1,588.63	3,000.00	-50.0%
01-6421-11 EXTERMINATION	260.00	325.00	300.00	260.00	260.00	-13.3%
TOTAL PROF/TECH SERVICES	17,568.15	6,339.74	6,300.00	1,848.63	3,260.00	-48.3%
<b>MAINTENANCE/OPERATIONS:</b>						
01-6430-11 EQUIPMENT	36.73	312.17				
01-6450-11 BLDG & GROUNDS	8,493.59	794.69	500.00	226.37	500.00	0.0%
01-6540-11 ADVERTISING				46.50		
01-6580-11 TRAVEL & SCHOOLS	465.52	350.00	1,700.00	1,697.08	1,200.00	-29.4%
01-6821-11 SECURITY COST		596.90	2,700.00	2,418.52	2,700.00	0.0%
01-6822-11 STATE COURT COST	135,806.10	143,628.02	140,000.00	97,310.19	123,000.00	-12.1%
01-6823-11 JURY	174.00	132.00	200.00	0.00	200.00	0.0%
01-6826-11 MUNICIPAL TECHNOLOGY I	3,760.50	5,346.66	7,600.00	8,054.48	4,000.00	-47.4%
TOTAL MAINTENANCE/OPR	148,736.44	151,160.44	152,700.00	109,753.14	131,600.00	-13.8%
<b>SUPPLIES:</b>						
01-6610-11 OFFICE	1,966.04	1,649.85	2,100.00	1,101.91	1,000.00	-52.4%
01-6611-11 JANITOR	95.19	0.00	100.00	0.00		
01-6612-11 CONSUMABLE	51.62	0.00	100.00	97.42	100.00	0.0%
01-6619-11 POSTAGE	1,221.69	1,068.98	1,100.00	564.28	1,000.00	-9.1%
01-6621-11 ELECTRIC	2,858.59	2,268.49	2,300.00	2,189.43	2,100.00	-8.7%
01-6623-11 COMMUNICATIONS	1,692.00	1,661.46	1,800.00	1,593.48	1,700.00	-5.6%
01-6640-11 DUES & SUBSCRIPTIONS	80.00	130.00	100.00	0.00	100.00	0.0%
TOTAL SUPPLIES	7,965.13	6,778.78	7,600.00	5,546.52	6,000.00	-21.1%
<b>TOTAL MUNICIPAL COURT</b>	<b>285,115.79</b>	<b>280,115.65</b>	<b>283,767.00</b>	<b>238,441.67</b>	<b>272,435.00</b>	<b>-4.0%</b>

## Public Service Department

Public Services Department performs quality maintenance of streets, water/sewer lines, roads and drainage systems inside the city limits. Maintenance ranges from street sweeping, patching, rebuilding streets, curbing and guttering, and maintenance of storm sewer systems. The department also implements a maintenance program on equipment and vehicles.

- Purchase Skeeter Sprayer (1-6750-14)
- Purchase Top Dressing Machine (1-6750-14)
- Purchase 2 zero turn mowers (Equipment Replacement Fund 9-6809)
- Transfer to Equipment Replacement Fund (1-6740-14):

Description	Cost	Term	Amount Owed	2013-2014 Payment	Balance
Pickup-Custodian	\$ 19,752	4 yrs	\$ 4,752	\$ 4,752	\$ -0-
Street Sweeper	\$121,232	10 yrs	\$ 24,248	\$ 12,123	\$ 12,125
10' Motor Grader	\$111,505	8 yrs	\$ 41,815	\$ 13,938	\$ 27,877
Boom Tractor	\$ 78,871	5 yrs	\$ 63,897	\$ 15,974	\$ 47,923
Mini Excavator	\$ 40,828	5 yrs	\$ 8,168	\$ 8,168	\$ -0-
Pickup	\$ 20,287	5 yrs	\$ 16,230	\$ 4,057	\$ 12,173

**\$ 59,012**

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT**

**EXPENDITURES BY CLASSIFICATION**

	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	AMENDED 2012-2013	ADOPTED 2013-2014	PERCENT CHANGE
SALARIES/BENEFITS	612,615.49	586,905.62	588,978.49	649,628.00	661,972.00	1.9%
PROFESSIONAL/TECHNICAL SERV.	2,903.55	3,267.37	3,468.16	4,350.00	4,150.00	-4.6%
MAINTENANCE/OPERATIONS	57,047.74	62,567.23	102,475.11	123,500.00	112,800.00	-8.7%
SUPPLIES	255,257.08	262,441.19	263,015.42	273,100.00	267,800.00	-1.9%
CAPITAL OUTLAY	251,750.94	263,102.85	251,849.84	308,762.00	320,012.00	3.6%
<b>TOTAL EXPENDITURES</b>	<b>1,179,574.80</b>	<b>1,178,284.26</b>	<b>1,209,787.02</b>	<b>1,359,340.00</b>	<b>1,366,734.00</b>	<b>0.5%</b>

**SALARIES & BENEFITS**

Account	Description	Title	Authorized Positions	Wage Group	Approved 2012-13	Adopted 2013-14 Wages	Budget Total
6100-14	Supervision	Public Services Opr Dir	1	31	68,552	69,923 \$	69,923
6130-14	Labor Operations	Public Service Sup't	1	25	51,154	52,177	
		Foreman	2	20	80,162	81,765	
		Equipment Operator I	1	17	34,623	35,315	
		Equipment Operator II	2	14	59,818	61,014	
		Public Service Crew	2	13	56,970	58,109	
		General Maint.	1	11	25,836	26,353	
		Parks Coordinator	1	10	31,538	32,169	
		Custodian	1	10	24,606	25,098	
		Straight Time Pay			5,000	5,000	
						\$	377,001
6180-14	Part Time	Mowing Crew	6		29,000	29,000 \$	29,000
6190-14	Overtime					\$	30,000
6192-14	Longevity					\$	5,239
6193-14	Step Raise					\$	25,533
6196-14	Salary Adjustment					\$	1,908
6200-14	Retirement					\$	80,852
6210-14	SS Taxes					\$	42,516
<b>TOTAL SALARIES/BENEFITS</b>						<b>\$</b>	<b>661,972</b>

# City of Henderson

## 2013-2014 Adopted Budget

### PUBLIC SERVICES DEPARTMENT

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>SALARIES &amp; BENEFITS:</b>						
01-6100-14 SUPERVISION	65,249.60	67,207.14	68,552.00	68,551.34	69,923.00	2.0%
01-6130-14 LABOR OPERATIONS	329,940.32	336,219.80	366,208.00	362,781.75	377,001.00	2.9%
01-6180-14 PART TIME/TEMPORARY	25,004.00	19,560.00	29,000.00	29,645.35	29,000.00	0.0%
01-6190-14 OVERTIME	32,096.92	31,579.73	37,000.00	38,603.40	30,000.00	-18.9%
01-6192-14 LONGEVITY	3,788.34	4,105.71	4,831.00	4,704.17	5,239.00	8.4%
01-6193-14 STEP RAISE	15,932.46	18,413.56	21,889.00	21,817.77	25,533.00	16.6%
01-6196-14 SALARY ADJUSTMENT	1,407.67	1,271.89	1,908.00	1,907.79	1,908.00	0.0%
01-6200-14 RETIREMENT	78,009.51	74,097.30	78,697.00	78,134.56	80,852.00	2.7%
01-6210-14 S S TAXES	35,476.80	36,523.36	41,543.00	40,442.08	42,516.00	2.3%
TOTAL SALRIES/BENEFITS	586,905.62	588,978.49	649,628.00	646,588.21	661,972.00	1.9%
<b>PROFESSIONAL/TECHNICAL SERVICES:</b>						
01-6290-14 UNIFORMS	2,211.50	2,094.52	2,600.00	2,494.85	2,600.00	0.0%
01-6330-14 MEDICAL	1,055.87	1,048.64	1,250.00	477.18	1,250.00	0.0%
01-6421-14 EXTERMINATION	260.00	325.00	500.00	260.00	300.00	-40.0%
TOTAL PROF/TECH SERVICES	3,527.37	3,468.16	4,350.00	3,232.03	4,150.00	-4.6%
<b>MAINTENANCE/OPERATIONS:</b>						
01-6430-14 EQUIPMENT	34,844.85	36,254.38	36,000.00	35,785.76	35,000.00	-2.8%
01-6431-14 VEHICLES	5,122.94	5,242.21	7,500.00	7,866.62	6,000.00	-20.0%
01-6450-14 BLDG & GROUNDS	3,958.93	3,962.48	5,000.00	3,713.23	5,000.00	0.0%
01-6459-14 MAIN STREET MAINT.	4,484.32	4,690.54	13,000.00	15,426.94	5,000.00	-61.5%
01-6460-14 CONTRACT SERVICES	13,635.00	52,315.00	60,000.00	54,310.00	60,000.00	0.0%
01-6530-14 RADIO	175.19	0.00	500.00	0.00	400.00	-20.0%
01-6540-14 ADVERTISING	86.00	10.50	500.00	431.20	400.00	-20.0%
01-6580-14 TRAVEL & SCHOOLS			1,000.00	125.14	1,000.00	0.0%
TOTAL MAINTENANCE/OPR	62,307.23	102,475.11	123,500.00	117,658.89	112,800.00	-8.7%
<b>SUPPLIES:</b>						
01-6610-14 OFFICE	1,216.74	1,531.17	1,600.00	1,490.68	1,300.00	-18.8%
01-6611-14 JANITOR	3,172.38	2,289.03	2,500.00	2,719.30	2,500.00	0.0%
01-6612-14 CONSUMABLES	3,299.34	3,800.36	3,500.00	4,132.82	4,000.00	14.3%
01-6613-14 CHEMICALS	2,826.25	6,058.93	8,000.00	3,668.27	7,500.00	-6.3%
01-6615-14 MINOR APPARATUS /SMALI	8,118.68	7,925.08	8,000.00	8,900.96	8,000.00	0.0%
01-6616-14 SIGNS & MARKERS	6,566.38	11,357.19	16,000.00	11,486.47	11,000.00	-31.3%
01-6621-14 ELECTRIC	178,358.12	174,756.33	175,000.00	176,014.78	175,000.00	0.0%
01-6622-14 GAS-NATURAL	1,538.70	1,342.40	1,500.00	1,300.36	1,500.00	0.0%

**City of Henderson  
2013-2014 Adopted Budget**

**PUBLIC SERVICES DEPARTMENT CONTINUED**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
01-6623-14 COMMUNICATIONS	6,142.71	6,821.52	6,900.00	7,021.25	6,900.00	0.0%
01-6626-14 GAS-OIL& DIESEL	50,764.89	47,133.41	49,500.00	49,029.57	49,500.00	0.0%
01-6640-14 DUES & SUBSCRIPTIONS	437.00	0.00	600.00	0.00	600.00	0.0%
TOTAL SUPPLIES	262,441.19	263,015.42	273,100.00	265,764.46	267,800.00	-1.9%
<b>CAPITAL:</b>						
01-6730-14 TRANS-ST. & DRAINAGE FI	220,376.85	209,200.84	246,200.00	247,008.52	242,000.00	-1.7%
01-6740-14 TRANS EQUIPMENT REPL	42,726.00	42,649.00	62,562.00	62,562.00	59,012.00	-5.7%
01-6750-14 CAPITAL:						
SKEETER SPRAYER					9,000.00	
TOP DRESSING MACHINE					10,000.00	
TOTAL CAPITAL	263,102.85	251,849.84	308,762.00	309,570.52	320,012.00	3.6%
<b>TOTAL PUBLIC SERVICES</b>	<b>1,178,284.26</b>	<b>1,209,787.02</b>	<b>1,359,340.00</b>	<b>1,342,814.11</b>	<b>1,366,734.00</b>	<b>0.5%</b>

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## **Public Service Department** **Parks Division**

**Parks Division** ensures adequate, safe, well-maintained parks, which include athletic fields and playground equipment, shelters, picnic tables, 2 water spray parks, skate park and walking trails. Approximately 45 acres covering seven parks are maintained by this division. Emphasis has been placed on keeping our parks clean and in great shape to provide recreation facilities that our Rusk County citizens and their families want to go to and have great experiences. We will continue to schedule softball league events at both Yates Park and Fairpark during the spring, summer, and fall seasons and we will continue to monitor attendance at our parks.

In August 2008 the City applied for and received 3 park grants thru the State of Texas Parks & Wildlife Division. This park is located on Fairpark Avenue and extends to Highway 79. The construction of walking trails, a pavilion, a skate park, water spray park and tennis court renovations were completed in 2010. Restrooms were added on the east end of the Henderson Activity Center for Fairpark and the Farmer's Market was completed in 2011. An additional spray park will be constructed in 2012-2013.

New additions at Yates Park for 2012-2013 included a new spray park, lighted softball fields, new lights for the basketball court, replace one of the two pavilions, and clean the 3 acres that Citizens National Bank donated to the City to increase the area of the park. At Lake Forest Park projects included new restrooms and phase 3 of additional parking behind the Civic Center that will accommodate 6 motorhomes for civic center events or 30 additional parking spaces for either the Civic Center or Lake Forest Park visitors.

Goals for 2013-2014:

- Construct walking trails at Lake Forest Park (see General Construction Fund 05-6787)
- Construct walking trails at Yates Park (see General Construction Fund 05-6790)
- Install a lake fountain at Lake Forest Park (see General Construction Fund 05-6798)

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT  
PARKS DIVISION**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL 2009-2010</b>	<b>ACTUAL 2010-2011</b>	<b>ACTUAL 2011-2012</b>	<b>AMENDED 2012-2013</b>	<b>ADOPTED 2013-2014</b>	<b>PERCENT CHANGE</b>
MAINTENANCE/OPERATIONS	34,122.23	51,220.71	52,459.61	52,850.00	41,250.00	-21.9%
SUPPLIES	7,595.79	15,821.92	19,082.03	15,250.00	16,600.00	8.9%
CAPITAL OUTLAY	11,995.00	48,704.36	21,822.57	16,376.00	30,019.00	83.3%
<b>TOTAL EXPENDITURES</b>	<b>53,713.02</b>	<b>115,746.99</b>	<b>93,364.21</b>	<b>84,476.00</b>	<b>87,869.00</b>	<b>4.0%</b>

# City of Henderson

## 2013-2014 Adopted Budget

### PARKS DIVISION

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>MAINTENANCE/OPERATIONS:</b>						
01-6452-18 BLD & GROUNDS-L.F. PARK	8,968.50	11,590.84	13,300.00	13,773.75	10,000.00	-24.8%
01-6453-18 BLD & GROUNDS-YATES PA	9,269.04	13,576.16	11,100.00	11,123.28	5,000.00	-55.0%
01-6454-18 BLDG & GROUNDS-SPORTS	1,993.57	504.41	1,000.00	14.54	1,000.00	0.0%
01-6458-18 SPORTS COMPLEX OPR	12,550.96	18,414.06	18,250.00	18,548.64	18,250.00	0.0%
01-6462-18 BLD & GROUNDS-FAIRPARI	18,438.64	8,288.31	7,200.00	6,776.89	5,000.00	-30.6%
01-6463-18 WATER SPRAY PARK		85.83	2,000.00	490.00	2,000.00	0.0%
TOTAL MAINTENANCE/OPR	51,220.71	52,459.61	52,850.00	50,727.10	41,250.00	-21.9%
<b>SUPPLIES:</b>						
01-6613-18 CHEMICALS	3,048.00					
01-6621-18 ELECTRIC	5,508.03	5,709.17	6,000.00	6,329.19	7,000.00	16.7%
01-6623-18 COMMUNICATIONS	140.74	153.76	250.00	38.28	100.00	-60.0%
01-6630-18 PARK PROGRAMS	7,125.15	13,219.10	9,000.00	9,020.00	9,500.00	5.6%
TOTAL SUPPLIES	15,821.92	19,082.03	15,250.00	15,387.47	16,600.00	8.9%
<b>CAPITAL:</b>						
01-6750-18 CAPITAL	48,704.36	21,822.57	16,376.00	16,335.75	30,019.00	83.3%
TOTAL CAPITAL	48,704.36	21,822.57	16,376.00	16,335.75	30,019.00	83.3%
<b>TOTAL PARKS DIVISION</b>	<b>115,746.99</b>	<b>93,364.21</b>	<b>84,476.00</b>	<b>82,450.32</b>	<b>87,869.00</b>	<b>4.0%</b>

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**Public Services Department**  
**Henderson Activity Center Division**

The Community Center Division is a building that is supplied and maintained by the City for community activities, both public and private. Meals on Wheels of Palestine Inc operates out of this facility along with the City's Farmers Market Program.

Goals for 2013-2014 consist of constructing a new entrance at the center. (see General Construction Fund 05-6797)

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT  
HENDERSON ACTIVITY CENTER**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>AMENDED</b>	<b>ADOPTED</b>	<b>PERCENT</b>
	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>CHANGE</b>
PROFESSIONAL/TECHNICAL SERV.	251.68	260.00	325.00	620.00	250.00	-59.7%
MAINTENANCE/OPERATIONS	986.62	3,338.85	6,396.24	1,500.00	1,000.00	-33.3%
SUPPLIES	6,513.97	6,137.22	7,987.56	8,000.00	8,000.00	0.0%
CAPITAL OUTLAY						
<b>TOTAL EXPENDITURES</b>	<b>7,752.27</b>	<b>9,736.07</b>	<b>14,708.80</b>	<b>10,120.00</b>	<b>9,250.00</b>	<b>-8.6%</b>

**City of Henderson  
2013-2014 Adopted Budget**

**ACTIVITY CENTER DIVISION**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>PROFESSIONAL/TECHNICAL SERVICES:</b>						
01-6421-19 EXTERMINATION	260.00	325.00	620.00	260.00	250.00	-59.7%
TOTAL PROF/TECH SERVICES	260.00	325.00	620.00	260.00	250.00	-59.7%
<b>MAINTENANCE/OPERATIONS:</b>						
01-6450-19 BLDG & GROUNDS	3,338.85	6,396.24	1,500.00	973.39	1,000.00	-33.3%
TOTAL MAINTENANCE/OPR	3,338.85	6,396.24	1,500.00	973.39	1,000.00	-33.3%
<b>SUPPLIES:</b>						
01-6621-19 ELECTRIC	4,600.91	6,632.33	6,500.00	5,966.42	6,500.00	0.0%
01-6622-19 GAS-NATURAL	1,187.62	1,355.23	1,500.00	1,458.39	1,500.00	0.0%
01-6623-19 COMMUNICATIONS	348.69					
TOTAL SUPPLIES	6,137.22	7,987.56	8,000.00	7,424.81	8,000.00	0.0%
<b>TOTAL ACTIVITY CENTER DIVISION</b>	<b>9,736.07</b>	<b>14,708.80</b>	<b>10,120.00</b>	<b>8,658.20</b>	<b>9,250.00</b>	<b>-8.6%</b>

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**Public Service Department**  
**Cemeteries Division**

The Cemeteries Division has priority of maintaining Lakewood Memorial Cemetery, Old City Cemetery, Flanagan Cemetery, Graham-Hall Cemetery, and Smith Cemetery. Cemeteries cover approximately 25 acres.

A Cemetery Donation Fund began in May 2004 for capital improvements.

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT  
CEMETARY DIVISION**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>AMENDED</b>	<b>ADOPTED</b>	<b>PERCENT</b>
	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>CHANGE</b>
MAINTENANCE/OPERATIONS	1,848.27	5,953.99	2,239.19	3,000.00	3,750.00	25.0%
SUPPLIES	3,562.54	2,764.75				
CAPITAL OUTLAY	2,464.01	5,450.00	5,450.00			
<b>TOTAL EXPENDITURES</b>	<b>7,874.82</b>	<b>14,168.74</b>	<b>7,689.19</b>	<b>3,000.00</b>	<b>3,750.00</b>	<b>25.0%</b>

# City of Henderson

## 2013-2014 Adopted Budget

### CEMETERY DIVISION

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>MAINTENANCE/OPERATIONS:</b>						
01-6450-21 BLDG & GROUNDS	5,953.99	2,239.19	3,000.00	2,850.72	3,750.00	25.0%
TOTAL MAINTENANCE/OPR	5,953.99	2,239.19	3,000.00	2,850.72	3,750.00	25.0%
<b>SUPPLIES:</b>						
01-6613-21 CHEMICALS	1,950.00					
01-6621-21 ELECTRIC	211.99					
01-6622-21 GAS-NATURAL	165.76					
01-6623-21 COMMUNICATIONS	437.00					
TOTAL SUPPLIES	2,764.75					
<b>CAPITAL:</b>						
01-6740-21 TRANS EQUIPMENT REPL	5,450.00	5,450.00				
TOTAL CAPITAL	5,450.00	5,450.00				
<b>TOTAL CEMETERY DIVISION</b>	<b>14,168.74</b>	<b>7,689.19</b>	<b>3,000.00</b>	<b>2,850.72</b>	<b>3,750.00</b>	<b>25.0%</b>

## Fire Department

The mission of the Henderson Fire Department is to ensure the protection of lives and property through fire protection efforts and general education to the public. Other duties include inspections and answering complaints for the prevention and correction of fire hazards. This department is staffed with 20 full time firefighters and approximately 20 volunteer firefighters.

Henderson Fire Department statistics 2004 – 2012.

	2005	2006	2007	2008	2009	2010	2011	2012
<b>FIRE CALLS</b>	<b>543</b>	<b>542</b>	<b>511</b>	<b>534</b>	<b>479</b>	<b>564</b>	<b>736</b>	<b>441</b>
<b>MEDICAL CALLS</b>	<b>593</b>	<b>900</b>	<b>473</b>	<b>146</b>	<b>145</b>	<b>114</b>	<b>126</b>	<b>207</b>
<b>TOTAL CALLS</b>	<b>1136</b>	<b>1442</b>	<b>984</b>	<b>680</b>	<b>624</b>	<b>678</b>	<b>862</b>	<b>648</b>

Goals for 2013-2014

1. Continue to meet the regulations of the Texas Commission of Fire Protection and State Firemen's & Fire Marshal's Association.
2. Continue to be proactive in the community with fire inspections, fire prevention, and the fire hydrant maintenance program.
3. Continue to participate in the "Code Red" program.
4. Continue to build good relationships and train with Rusk County Fire Departments.
5. Replace 1 thermal imaging camera purchased in 2004.
6. Replace 2 multi-gas detectors on Engine 1 and Engine 2.
7. Replace 20 handheld radios with new radios that are in use by Henderson Firefighters.

### **Transfer to Equipment Replacement Fund for 2014 (1-6740-15)**

Description	Cost	Term	Amount Owed	2013-2014 Payment	Balance
Fire Truck 2012	\$ 57,000	5 yrs	\$ 45,600	\$ 11,400	\$ 34,200
Jaws of Life	25,000	5 yrs	20,000	5,000	15,000
Pickup 2013	\$ 26,065	5 yrs	\$ 26,065	\$ 5,213	\$ 20,852
				<b>\$21,613</b>	

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**FIRE DEPARTMENT**

**EXPENDITURES BY CLASSIFICATION**

	<b>ACTUAL 2009-2010</b>	<b>ACTUAL 2010-2011</b>	<b>ACTUAL 2011-2012</b>	<b>AMENDED 2012-2013</b>	<b>ADOPTED 2013-2014</b>	<b>PERCENT CHANGE</b>
SALARIES/BENEFITS	1,178,091.25	1,152,482.11	1,176,228.53	1,222,769.00	1,253,048.00	2.5%
PROFESSIONAL/TECHNICAL SERV.	17,653.28	25,483.28	19,506.91	19,200.00	19,900.00	3.6%
MAINTENANCE/OPERATIONS	35,344.10	39,533.22	43,099.30	41,150.00	35,750.00	-13.1%
SUPPLIES	40,885.45	46,007.78	45,410.66	49,600.00	44,200.00	-10.9%
CAPITAL OUTLAY	38,467.19	86,594.00	67,854.75	56,578.00	61,013.00	7.8%
<b>TOTAL EXPENDITURES</b>	<b>1,310,441.27</b>	<b>1,350,100.39</b>	<b>1,352,100.15</b>	<b>1,389,297.00</b>	<b>1,413,911.00</b>	<b>1.8%</b>

**SALARIES & BENEFITS**

<b>Account</b>	<b>Description</b>	<b>Title</b>	<b>Authorized Positions</b>	<b>Wage Group</b>	<b>Approved 2012-13</b>	<b>Adopted 2013-14 Wages</b>	<b>Budget Total</b>
6100-15	Supervision	Fire Chief	1	31	68,552	69,923 \$	69,923
6110-15	Clerical	Administrative Tech	1	14	31,573	32,204 \$	32,204
6130-15	Labor Operations	Deputy Fire Chief	1	29	62,177	63,422	
		Fire Captain	3	22	128,688	131,262	
		Lieutenant	3	18	105,729	107,844	
		Fire Fighter	12	16	384,060	391,741	
		Straight Time Pay			40,000	40,000 \$	737,268
6190-15	Overtime					\$	97,000
6192-15	Longevity					\$	9,902
6193-15	Step Raise					\$	47,110
6194-15	Certificate Pay					\$	18,900
6196-15	Pay Adjustment					\$	3,339
6200-15	Retirement					\$	159,641
6210-15	SS Taxes					\$	77,761
<b>TOTAL SALARIES/BENEFITS</b>						<b>\$</b>	<b>1,253,048</b>

# City of Henderson

## 2013-2014 Adopted Budget

### FIRE DEPARTMENT

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>SALARIES &amp; BENEFITS:</b>						
01-6100-15 SUPERVISION	65,249.60	67,207.14	68,552.00	65,914.75	69,923.00	2.0%
01-6110-15 CLERICAL	30,051.84	30,953.52	31,574.00	31,572.58	32,204.00	2.0%
01-6130-15 LABOR OPERATIONS	682,189.28	700,407.82	723,833.00	714,827.41	737,268.00	1.9%
01-6190-15 OVERTIME	90,398.98	96,445.91	100,000.00	101,298.94	97,000.00	-3.0%
01-6192-15 LONGEVITY	8,784.13	8,248.10	9,159.00	9,000.23	9,902.00	8.1%
01-6193-15 STEP RAISE	33,914.36	34,980.70	40,464.00	40,493.00	47,110.00	16.4%
01-6194-15 CERTIFICATE PAY	12,185.81	13,016.19	15,000.00	15,876.95	18,900.00	26.0%
01-6196-15 SALARY ADJUSTMENT	2,273.94	2,225.80	3,339.00	3,338.66	3,339.00	0.0%
01-6200-15 RETIREMENT	161,028.63	153,998.47	155,131.00	154,078.26	159,641.00	2.9%
01-6210-15 S S TAXES	66,405.54	68,744.88	75,717.00	70,637.62	77,761.00	2.7%
TOTAL SALRIES/BENEFITS	1,152,482.11	1,176,228.53	1,222,769.00	1,207,038.40	1,253,048.00	2.5%
<b>PROFESSIONAL/TECHNICAL SERVICES:</b>						
01-6290-15 UNIFORMS	5,624.36	4,641.89	4,500.00	4,094.00	5,000.00	11.1%
01-6330-15 MEDICAL	89.88	167.60	300.00	115.25	300.00	0.0%
01-6341-15 VOLUNTEER FIRE DEPT	15,222.00	10,158.00	10,500.00	11,411.00	10,500.00	0.0%
01-6343-15 EMERGENCY MANAGEMENT	4,027.04	3,889.42	3,440.00	3,439.15	3,600.00	4.7%
01-6421-15 EXTERMINATION	520.00	650.00	460.00	520.00	500.00	8.7%
TOTAL PROF/TECH SERVICES	25,483.28	19,506.91	19,200.00	19,579.40	19,900.00	3.6%
<b>MAINTENANCE/OPERATIONS:</b>						
01-6430-15 EQUIPMENT	8,276.87	8,274.08	12,500.00	11,101.16	9,500.00	-24.0%
01-6431-15 VEHICLES	20,383.56	21,721.87	17,700.00	18,144.23	15,000.00	-15.3%
01-6433-15 LADDER TESTING	824.00	824.00	1,000.00	824.00	1,000.00	0.0%
01-6450-15 BLDG & GROUNDS	4,772.77	3,754.48	2,000.00	2,681.51	2,500.00	25.0%
01-6530-15 RADIO	597.65	1,515.88	1,200.00	755.00	1,000.00	-16.7%
01-6540-15 ADVERTISING		0.00	250.00	0.00	250.00	0.0%
01-6580-15 TRAVEL & SCHOOLS	2,367.64	4,083.85	4,000.00	3,738.18	4,000.00	0.0%
01-6581-15 TRAINING	2,310.73	2,925.14	2,500.00	2,778.10	2,500.00	0.0%
TOTAL MAINTENANCE/OPR	39,533.22	43,099.30	41,150.00	40,022.18	35,750.00	-13.1%
<b>SUPPLIES:</b>						
01-6610-15 OFFICE	2,659.44	2,940.65	2,000.00	2,798.61	1,600.00	-20.0%
01-6611-15 JANITOR	929.01	1,225.33	1,200.00	1,016.79	1,200.00	0.0%
01-6612-15 CONSUMABLE	1,776.54	1,058.68	1,200.00	1,407.76	1,300.00	8.3%
01-6615-15 MINOR APPARATUS/SMALL	638.54	627.32	1,000.00	727.65	1,000.00	0.0%
01-6619-15 POSTAGE	- 48.12	86.48	200.00	54.79	100.00	-50.0%
01-6621-15 ELECTRIC	9,952.78	9,432.94	9,300.00	9,600.39	10,000.00	7.5%
01-6622-15 GAS-NATURAL	1,788.41	1,622.51	1,300.00	1,634.12	1,800.00	38.5%

**City of Henderson  
2013-2014 Adopted Budget**

**FIRE DEPARTMENT CONTINUED**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
01-6623-15 COMMUNICATIONS	3,243.58	3,200.62	4,400.00	3,102.16	3,000.00	-31.8%
01-6626-15 GAS-OIL-& DIESEL	23,424.60	22,160.13	25,000.00	23,967.50	21,000.00	-16.0%
01-6640-15 DUES & SUBSCRIPTIONS	1,643.00	3,056.00	4,000.00	2,956.75	3,200.00	-20.0%
TOTAL SUPPLIES	46,007.78	45,410.66	49,600.00	47,266.52	44,200.00	-10.9%
<b>CAPITAL:</b>						
01-6740-15 TRANSFER EQUIPMENT RE	14,272.00	14,272.00	16,400.00	16,400.00	21,613.00	31.8%
01-6830-15 VOLUNTEER PENSION (TR/	1,500.00	1,500.00	1,500.00	1,500.00	2,000.00	33.3%
01-6750-15 CAPITAL:	70,822.00	52,082.75	38,678.00	42,785.30		
(20) MOTOROLA HANDHELD RADIOS					14,000.00	
THERMAL IMAGING CAMERA					11,000.00	
(4) SECTIONS 5" HOSE					2,400.00	
GENERATOR STATION #2					10,000.00	
TOTAL CAPITAL	86,594.00	67,854.75	56,578.00	60,685.30	61,013.00	7.8%
<b>TOTAL FIRE DEPARTMENT</b>	<b>1,350,100.39</b>	<b>1,352,100.15</b>	<b>1,389,297.00</b>	<b>1,374,591.80</b>	<b>1,413,911.00</b>	<b>1.8%</b>

## Police Department

The mission of the Henderson Police Department is to provide the highest quality of police services by properly training our officers and ensuring fairness and equality in the treatment of all individuals. They strive to protect the rights of all people and their property in order to preserve the peace and order of our citizens, while maintaining a sound community partnership by promoting citizen and police relations.

	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>CALLS FOR SERVICE</b>	11822	12084	12177	12377	11781	11021	10232	10499	10843
<b>TRAFFIC CITATIONS</b>	4385	2664	3152	4269	3962	2816	2524	3011	3096
<b>WRITTEN WARNINGS</b>			1928	4223	3707	1883	3218	3984	5139
<b>ARREST (CHARGES)</b>	1496	990	786	915	997	1052	700	665	585
<b>ACCIDENTS</b>	361	346	351	366	349	322	323	306	291
<b>DWI ARREST</b>	52	42	17	21	24	41	41	35	43
<b>INCIDENT REPORTS</b>	4713	4026	3993	3697	3235	2984	2641	2800	2839

### Goals for 2013-2014:

- Maintain participation with DEA, ATF, FBI and the U. S. Marshall Service in joint investigations and task force participation for the benefit of the citizens of Henderson.
- Continue relationships with the Texas Police Chief's Association and the Texas Police Association to expand the training and professionalism of the department.
- Work jointly with other Rusk County Law Enforcement Agencies through cooperative agreements to best serve the citizens of the City of Henderson.
- Exceed all State mandates in the area of officer training by hosting schools and conferences locally through the East Texas Police Academy, Texas Police Association, Federal Law Enforcement Training Center, and others.
- Continue progress towards departmental recognition by the Texas Police Chief's Association, with a goal of program application in 2014.
- Continue with the three year plan to upgrade technology within the department by replacement of both in car video systems and computers.
- Replace vehicle for C.I.D. (see Equipment Repl 09-6754)

**City of Henderson  
20 13-2014 Adopted Budget**

**POLICE DEPARTMENT CONTINUED**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
01-6623-16 COMMUNICATIONS	20,322.62	19,741.09	20,000.00	19,319.42	20,000.00	0.0%
01-6626-16 GAS-OIL-& DIESEL	66,591.79	71,925.50	65,000.00	70,585.72	72,000.00	10.8%
01-6640-16 DUES & SUBSCRIPTIONS	1,630.53	1,512.00	2,000.00	1,365.91	2,000.00	0.0%
TOTAL SUPPLIES	129,557.17	136,103.92	132,950.00	132,983.25	138,100.00	3.9%
<b>CAPITAL:</b>						
01-6740-16 TRANS EQUIPMENT REPL	24,780.00	24,780.00	30,080.00	30,080.00	44,739.00	48.7%
01-6750-16 CAPITAL:	130,416.68	5,537.72	76,270.00	77,035.00		
(2) RADAR UNITS & (2) RADAR UNITS M/C					4,000.00	
(3) CAMERAS FOR VEHICLES					10,500.00	
(5) DESKTOPS COMPUTERES					5,000.00	
TOTAL CAPITAL	155,196.68	30,317.72	106,350.00	107,115.00	64,239.00	-39.6%
<b>TOTAL POLICE DEPARTMENT</b>	<b>2,620,486.81</b>	<b>2,546,666.91</b>	<b>2,722,056.00</b>	<b>2,676,690.45</b>	<b>2,709,932.00</b>	<b>-0.4%</b>

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**Police Department**  
**Community Development Division**

This department is responsible for planning and zoning, subdivision development, building permits and inspections, code enforcement, health inspections for food establishments, substandard housing, and nuisances (high weeds, trash, junk vehicles, unsanitary and unsightly conditions, and rodent control).

- Purchase new vehicle (See Equipment Replacement Fund 9-6791)

Transfer to Equipment Replacement Fund (01-6740-12):

Description	Cost	Term	Amount Owed	2013-2014 Payment	Balance
Vehicle/Code (2011)	\$ 18,000	6 yr	\$ 12,000	\$ 3,000	\$ 9,000
				<b>\$ 3,000</b>	

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**COMMUNITY DEVELOPMENT DIVISION**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL 2009-2010</b>	<b>ACTUAL 2010-2011</b>	<b>ACTUAL 2011-2012</b>	<b>AMENDED 2012-2013</b>	<b>ADOPTED 2013-2014</b>	<b>PERCENT CHANGE</b>
SALARIES/BENEFITS	267,449.99	281,359.16	306,709.49	324,489.00	329,092.00	1.4%
PROFESSIONAL/TECHNICAL SERV.	617.75	680.30	670.91	900.00	900.00	0.0%
MAINTENANCE/OPERATIONS	5,831.00	8,032.51	5,902.64	14,937.00	8,725.00	-41.6%
SUPPLIES	12,068.35	16,226.49	16,305.28	20,720.00	17,275.00	-16.6%
CAPITAL OUTLAY			3,000.00	3,000.00	3,000.00	0.0%
<b>TOTAL EXPENDITURES</b>	<b>285,967.09</b>	<b>306,298.46</b>	<b>332,588.32</b>	<b>364,046.00</b>	<b>358,992.00</b>	<b>-1.4%</b>

**SALARIES & BENEFITS**

<b>Account</b>	<b>Description</b>	<b>Title</b>	<b>Authorized Positions</b>	<b>Wage Group</b>	<b>Approved 2012-13</b>	<b>Adopted 2013-14 Wages</b>	<b>Budget Total</b>
6100-12	Supervision	Community Dev. Dir	1	31	68,552	69,923 \$	69,923
6130-12	Labor	Building Official	1	26	53,712	54,786	
		Health Official	1	19	38,172	38,935	
		Code Enfor. Officer	1	14	39,909	30,507	
		Code Enfor.-Parks	1	12	27,128	27,671 \$	151,899
6110-12	Clerical	Administrator Assistant	1	14	29,909	30,507 \$	30,507
6190-12	Overtime					\$	500
6192-12	Longevity					\$	2,750
6193-12	Step Raise					\$	10,181
6196-12	Salary Adjustment					\$	954
6200-12	Retirement					\$	41,910
6210-12	SS Taxes					\$	20,468
<b>TOTAL SALARIES/BENEFITS</b>						<b>\$</b>	<b>329,092</b>

# City of Henderson 2013-2014 Adopted Budget

## COMMUNITY DEVELOPMENT DIVISION

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>SALARIES &amp; BENEFITS:</b>						
01-6100-12 SUPERVISION	61,983.12	67,207.14	68,552.00	68,551.34	69,923.00	2.0%
01-6110-12 CLERICAL	28,493.90	29,322.28	29,909.00	29,535.99	30,507.00	2.0%
01-6130-12 LABOR OPERATIONS	122,213.17	139,235.81	147,423.00	147,301.83	151,899.00	3.0%
01-6190-12 OVERTIME	385.99	432.67	500.00	0.00	500.00	0.0%
01-6192-12 LONGEVITY	2,627.18	2,542.26	2,796.00	2,540.57	2,750.00	-1.6%
01-6193-12 STEP RAISE	9,369.21	8,841.13	10,423.00	8,876.19	10,181.00	-2.3%
01-6196-12 SALARY ADJUSTMENT	541.42	635.93	954.00	953.90	954.00	0.0%
01-6200-12 RETIREMENT	39,280.53	40,110.01	44,320.00	40,416.25	41,910.00	-5.4%
01-6210-12 S S TAXES	16,464.64	18,382.26	19,612.00	19,076.42	20,468.00	4.4%
TOTAL SALRIES/BENEFITS	281,359.16	306,709.49	324,489.00	317,252.49	329,092.00	1.4%
<b>PROFESSIONAL/TECHNICAL SERVICES:</b>						
01-6290-12 UNIFORMS	506.50	640.95	800.00	690.33	800.00	0.0%
01-6330-12 MEDICAL	173.80	29.96	100.00	29.96	100.00	0.0%
TOTAL PROF/TECH SERVICES	680.30	670.91	900.00	720.29	900.00	0.0%
<b>MAINTENANCE/OPERATIONS:</b>						
01-6424-12 CD PROGRAM-TIRE DISPOSAL			2,850.00	2,850.00	1,425.00	
01-6425-12 RECYCLE RECEPTACLES			2,987.00	2,987.06		-100.0%
01-6430-12 EQUIPMENT	1,169.79	1,161.67	1,600.00	1,108.41	900.00	-43.8%
01-6431-12 VEHICLES	1,796.36	1,833.61	1,800.00	1,615.12	1,800.00	0.0%
01-6450-12 BLDG & GROUNDS	313.11	0.00	250.00	157.66	150.00	-40.0%
01-6530-12 RADIO	486.35	0.00	0.00	0.00	200.00	#DIV/0!
01-6540-12 ADVERTISING	1,830.25	1,035.05	1,800.00	1,033.20	1,800.00	0.0%
01-6580-12 TRAVEL & SCHOOLS	2,436.65	1,872.31	3,650.00	2,918.56	2,450.00	-32.9%
TOTAL MAINTENANCE/OPR	8,032.51	5,902.64	14,937.00	12,670.01	8,725.00	-41.6%
<b>SUPPLIES:</b>						
01-6610-12 OFFICE	2,467.06	1,584.84	5,400.00	3,865.82	2,700.00	-50.0%
01-6612-12 CONSUMBLES	262.22	374.54	420.00	498.99	475.00	13.1%
01-6619-12 POSTAGE	2,762.53	2,098.36	2,500.00	1,935.77	2,500.00	0.0%
01-6623-12 COMMUNICATIONS	3,214.53	3,118.48	3,200.00	2,965.49	2,200.00	-31.3%
01-6626-12 GAS-OIL & DIESEL	6,997.15	8,772.06	8,500.00	8,763.75	8,700.00	2.4%
01-6640-12 DUES & SUBSRIPTIONS	523.00	357.00	700.00	671.50	700.00	0.0%
TOTAL SUPPLIES	16,226.49	16,305.28	20,720.00	18,701.32	17,275.00	-16.6%
<b>CAPITAL:</b>						
01-6740-12 TRANSFER EQUIP REPL		3,000.00	3,000.00	3,000.00	3,000.00	0.0%
TOTAL CAPITAL		3,000.00	3,000.00	3,000.00	3,000.00	0.0%
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>306,298.46</b>	<b>332,588.32</b>	<b>364,046.00</b>	<b>352,344.11</b>	<b>358,992.00</b>	<b>-1.4%</b>

**Police Department**  
**Animal Control Division**

The Animal Control Division handles stray animals in the most humane manner possible, ensures each animal adopted is spayed or neutered, and issues warnings or citations for violations of the animal control ordinances.

An Animal Shelter Donation Fund began in June 2005 for capital improvements at current location and future plans on construction of a new animal shelter.

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**ANIMAL CONTROL DIVISION**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL 2009-2010</b>	<b>ACTUAL 2010-2011</b>	<b>ACTUAL 2011-2012</b>	<b>AMENDED 2012-2013</b>	<b>ADOPTED 2013-2014</b>	<b>PERCENT CHANGE</b>
SALARIES/BENEFITS	95,662.10	99,304.31	101,596.88	102,016.00	108,281.00	6.1%
PROFESSIONAL/TECHNICAL SERV.	15,518.75	8,086.86	6,822.37	6,750.00	5,750.00	-14.8%
MAINTENANCE/OPERATIONS	2,854.89	4,461.58	3,340.04	4,750.00	4,450.00	-6.3%
SUPPLIES	14,960.80	13,472.65	15,662.66	18,450.00	18,350.00	-0.5%
CAPITAL OUTLAY	7,814.00	0.00	383.90	0.00	13,500.00	
<b>TOTAL EXPENDITURES</b>	<b>136,810.54</b>	<b>125,325.40</b>	<b>127,805.85</b>	<b>131,966.00</b>	<b>150,331.00</b>	<b>13.9%</b>

**SALARIES & BENEFITS**

<b>Account</b>	<b>Description</b>	<b>Title</b>	<b>Authorized Positions</b>	<b>Wage Group</b>	<b>Approved 2012-13</b>	<b>Adopted 2013-14 Wages</b>	<b>Budget Total</b>
6130-20	Labor Operations	Animal Control Supv	1	17	34,623	35,315	
		Animal Control Offr.	1	14	29,909	30,507	\$ 65,823
6180-20	Part-time	Animal Control-Part Tim	1	9	17,582	17,582	\$ 17,582
6190-20	Overtime						\$ 1,500
6192-20	Longevity						\$ 413
6193-20	Step Raise						\$ 2,585
6194-20	Certificate Pay						\$ 1,800
6196-20	Salary Adjustment						\$ 318
6200-20	Retirement						\$ 11,373
6210-20	SS Taxes						\$ 6,887
<b>TOTAL SALARIES/BENEFITS</b>						<b>\$ 108,281</b>	

# City of Henderson

## 2013-2014 Adopted Budget

### ANIMAL SHELTER DIVISION

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>SALARIES &amp; BENEFITS:</b>						
01-6130-20 LABOR OPERATIONS	59,478.03	65,454.86	64,533.00	64,730.87	65,823.00	2.0%
01-6180-20 PART TIME/TEMPORARY	15,268.16	13,000.96	13,082.00	11,190.34	17,582.00	34.4%
01-6190-20 OVERTIME	570.68	475.73	500.00	576.63	1,500.00	200.0%
01-6192-20 LONGEVITY	380.32	341.60	380.00	359.97	413.00	8.7%
01-6193-20 STEP RAISE	2,377.24	2,134.90	2,367.00	2,250.30	2,585.00	9.2%
01-6194-20 CERTIFICATE PAY	3,599.96	2,353.82	1,800.00	1,799.98	1,800.00	0.0%
01-6196-20 SALARY ADJUSTMENT	216.56	211.99	318.00	317.96	318.00	0.0%
01-6200-20 RETIREMENT	11,587.18	11,460.50	12,344.00	10,972.76	11,373.00	-7.9%
01-6210-20 S S TAXES	5,826.18	6,162.52	6,692.00	6,070.12	6,887.00	2.9%
TOTAL SALRIES/BENEFITS	99,304.31	101,596.88	102,016.00	98,268.93	108,281.00	6.1%
<b>PROFESSIONAL/TECHNICAL SERVICES:</b>						
01-6290-20 UNIFORMS	877.46	755.00	1,000.00	474.66	1,000.00	0.0%
01-6330-20 MEDICAL	802.88	701.92	750.00	59.92	750.00	0.0%
01-6344-20 VETERINARY	6,406.52	5,365.45	5,000.00	3,905.00	4,000.00	-20.0%
TOTAL PROF/TECH SERVICES	8,086.86	6,822.37	6,750.00	4,439.58	5,750.00	-14.8%
<b>MAINTENANCE/OPERATIONS:</b>						
01-6410-20 WATER	428.90	468.72	500.00	470.97	500.00	0.0%
01-6421-20 EXTERMINATION	480.00	600.00	550.00	480.00	550.00	0.0%
01-6430-20 EQUIPMENT	1,501.81	788.39	1,000.00	1,137.28	1,000.00	0.0%
01-6431-20 VEHICLES	141.25	312.77	800.00	321.40	800.00	0.0%
01-6450-20 BLDG & GROUNDS	1,000.74	903.50	700.00	663.93	700.00	0.0%
01-6530-20 RADIO	486.35	0.00	500.00	0.00	200.00	-60.0%
01-6540-20 ADVERTISING	20.75	134.10	100.00	52.80	100.00	0.0%
01-6580-20 TRAVEL & SCHOOLS	401.78	132.56	600.00	190.66	600.00	0.0%
TOTAL MAINTENANCE/OPR	4,461.58	3,340.04	4,750.00	3,317.04	4,450.00	-6.3%
<b>SUPPLIES:</b>						
01-6610-20 OFFICE	1,218.48	1,134.45	1,200.00	880.21	1,200.00	0.0%
01-6611-20 JANITOR	205.03	522.03	700.00	364.59	700.00	0.0%
01-6612-20 CONSUMABLE	226.91	20.99	300.00	109.79	300.00	0.0%
01-6613-20 CHEMICALS	1,779.93	3,267.80	2,600.00	2,689.10	3,500.00	34.6%
01-6619-20 POSTAGE	248.94	101.00	300.00	113.11	300.00	0.0%
01-6620-20 ANIMAL CARE SUPPLIES	3,548.88	3,160.03	6,000.00	5,188.63	5,000.00	-16.7%
01-6621-20 ELECTRIC	2,777.23	2,833.02	3,100.00	2,848.30	3,100.00	0.0%
01-6623-20 COMMUNICATIONS	1,820.01	1,886.52	1,800.00	1,848.77	1,800.00	0.0%
01-6626-20 GAS-OIL& DIESEL	1,597.24	2,636.82	2,300.00	1,293.17	2,300.00	0.0%
01-6640-20 DUES & SUBSCRIPTIONS	50.00	100.00	150.00	0.00	150.00	0.0%
TOTAL SUPPLIES	13,472.65	15,662.66	18,450.00	15,335.67	18,350.00	-0.5%

**City of Henderson  
2013-2014 Adopted Budget**

**ANIMAL SHELTER DIVISION CONTINUED**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>CAPITAL:</b>						
01-6750-20 CAPTIAL:		383.90				
8 QUARINTINE KENNELS					13,500.00	
TOTAL CAPITAL		383.90			13,500.00	
<b>TOTAL ANIMAL SHELTER DIVISION</b>	<b>125,325.40</b>	<b>127,805.85</b>	<b>131,966.00</b>	<b>121,361.22</b>	<b>150,331.00</b>	<b>13.9%</b>

## **Non-Departmental Expenditures**

These expenditures represent items that are not directly attributed to a particular department, it includes all types of insurances, HEDCO Sales Tax, Sanitation Services, Fireworks, ect.

# City of Henderson 2013-2014 Adopted Budget

## MISCELLANEOUS DEPARTMENTS

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
01-6350-23 MAIN ST. CONTRACT	20,000.00	20,500.00	38,950.00	38,950.00	27,000.00	-30.7%
01-6314-25 H.E.D.C.O. SALES TAX		1,095,273.34	1,235,000.00	1,235,042.53	1,210,000.00	-2.0%
01-6315-25 LOWE'S SALES TAX	133,889.96	115,845.35				
01-6339-25 C.A.R.D. (SWEPCO)		2,164.06				
01-6349-25 ADMINISTRATIVE SERVICE	10,515.73	9,731.59	17,700.00	18,028.73	9,500.00	-46.3%
01-6422-25 CONTRACT SANITATION SI	1,490,421.07	1,512,690.09	1,474,000.00	1,460,007.20	1,523,500.00	3.4%
01-6641-25 FIREWORKS/LASER SHOW	12,500.00	12,500.00	13,000.00	12,500.00	12,700.00	-2.3%
01-6642-25 MINERAL TAXES	24.50	22.66	25.00	22.27	25.00	0.0%
01-6751-25 PURCHASE OF PROPERTY	196,477.00		130,000.00	125,895.77		
01-6794-25 GENERAL CONSTRUCTION		624,000.00	224,284.00	223,000.00		
01-6796-25 PARK FUND	71,942.00					
<b>TOTAL MISCELLANEOUS</b>	<b>1,935,770.26</b>	<b>3,392,727.09</b>	<b>3,132,959.00</b>	<b>3,113,446.50</b>	<b>2,782,725.00</b>	<b>-11.2%</b>

## **Non-Departmental Expenditures**

This budget represents the insurance cost for the General Fund Departments.

- HEALTH INSURANCE was estimated based upon actual claims filed. The City clinic is still in operating contributing to keeping the cost of health care down. The City will maintain paying 100% of employee and 50% for the dependent coverage.
- LIFE INSURANCE is based on wages paid.

# City of Henderson

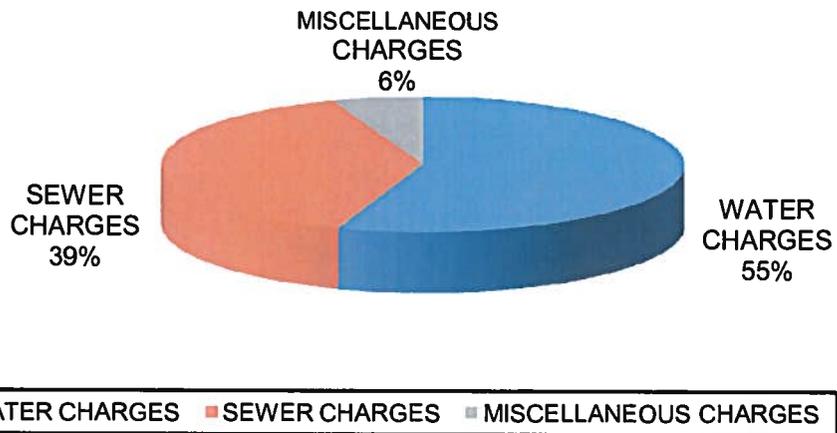
## 2013-2014 Adopted Budget

### INSURANCES

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
01-6220-29 HEALTH INSURANCE	837,620.37	822,062.48	945,905.00	1,152,891.66	1,015,000.00	7.3%
01-6221-29 LIFE INSURANCE	6,838.50	7,260.53	7,500.00	7,003.66	7,500.00	0.0%
01-6230-29 W C INSURANCE(75%)	61,776.37	62,062.88	67,077.00	67,076.61	66,000.00	-1.6%
01-6520-29 GENERAL LIABILITY INS. 6	6,906.30	2,841.14	5,000.00	4,914.99	6,500.00	30.0%
01-6521-29 PROPERTY INS. (55%)	10,631.41	14,143.03	12,000.00	11,476.62	13,500.00	12.5%
01-6522-29 AUTO INSURANCE (60%)	16,628.90	17,674.45	20,000.00	19,610.32	17,520.00	-12.4%
01-6523-29 TEC (UNEMPLOYMENT )	11,817.02	4,910.65	5,000.00	4,503.31	5,000.00	0.0%
01-6524-29 CRIME INSURANCE 50%	367.15	417.10	371.00	370.93	400.00	7.8%
01-6525-29 BOND INSURANCE	654.00	421.00	800.00	350.00	800.00	0.0%
01-6526-29 PUBLIC OFFICIAL INS.	11,885.41	13,218.19	13,458.00	13,457.62	13,200.00	-1.9%
01-6527-29 LAW ENFORCEMENT INS.	13,360.78	13,802.13	13,330.00	13,329.24	14,000.00	5.0%
<b>TOTAL INSURANCE</b>	<b>978,486.21</b>	<b>958,813.58</b>	<b>1,090,441.00</b>	<b>1,294,984.96</b>	<b>1,159,420.00</b>	<b>6.3%</b>
<b>TOTAL GENERAL FUND EXPENSE</b>	<b>9,600,267.58</b>	<b>11,012,996.67</b>	<b>11,305,013.00</b>	<b>11,326,775.50</b>	<b>11,005,823.00</b>	<b>-2.6%</b>

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## WATER & SEWER FUND ANTICIPATED REVENUES 2013-2014



**REVENUES:**

WATER CHARGES	\$	3,104,500.00
SEWER CHARGES	\$	2,201,000.00
MISCELLANEOUS CHARGES	\$	317,019.00

TOTAL ANTICIPATED REVENUES 2013-2014 \$ 5,622,519.00

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**City of Henderson  
2013-2014 Adopted Budget**

**WATER & SEWER FUND REVENUES**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>WATER CHARGES:</b>						
30-5360 WATER CHARGES	3,201,621.90	2,872,567.18	3,130,000.00	3,333,437.86	3,100,000.00	-1.0%
30-5361 WATER CONNECTIONS	25,431.64	4,015.00	3,500.00	3,070.50	2,500.00	-28.6%
30-5362 WATER SERVICE CHARGE	26,899.81	4,940.00	3,300.00	4,705.40	2,000.00	-39.4%
SUBTOTAL WATER SERVICES	3,253,953.35	2,881,522.18	3,136,800.00	3,341,213.76	3,104,500.00	-1.0%
<b>SEWER CHARGES:</b>						
30-5365 SEWER CHARGES	2,320,046.22	2,234,917.63	2,170,000.00	2,247,244.87	2,200,000.00	1.4%
30-5366 SEWER CONNECTIONS	300.00	600.00	2,000.00	650.00	1,000.00	-50.0%
30-5367 LAB TESTING	300.00					
SUBTOTAL SEWER SERVICES	2,320,646.22	2,235,517.63	2,172,000.00	2,247,894.87	2,201,000.00	- 0.49
<b>MISCELLANEOUS CHARGES:</b>						
30-5368 INDUSTRIAL SUR-CHARGE	19,167.84	6,813.90				
30-5370 RECONNECT CHARGES	32,825.00	33,795.00	32,000.00	31,475.00	32,000.00	0.0%
30-5450 PENALTY	79,252.97	76,159.55	80,000.00	74,783.04	80,000.00	0.0%
30-5501 INTEREST	113,962.20	41,768.59	34,000.00	28,815.52	30,000.00	-11.8%
30-5906 SALE OF CITY PROPERTY	19,091.97	11,781.52	15,000.00	14,558.14	5,000.00	-66.7%
30-5907 W & S OVER & SHORT	- 106.58	- 145.58	0.00	- 92.10		
30-5908 LEASE OF PROPERTY		1,300.00	1,300.00	1,300.00	1,300.00	0.0%
30-5999 BEGINNING BALANCE		141.63	878,303.00	0.00	166,219.00	-81.1%
30-6902 MISCELLANEOUS REVENUE	6,065.02		3,000.00	2,060.62	2,500.00	-16.7%
SUBTOTAL MISCELLANEOUS CHG	270,258.42	171,614.61	1,043,603.00	152,900.22	317,019.00	- 1.76
<b>TOTAL WATER /SEWER REVENUES</b>	<b>5,844,857.99</b>	<b>5,288,654.42</b>	<b>6,352,403.00</b>	<b>5,742,008.85</b>	<b>5,622,519.00</b>	<b>-11.5%</b>

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# WATER & SEWER REVENUES DETAILS

## CHARGES FOR SERVICES

5360 WATER CHARGES \$3,100,000

Description:

Sale of metered treated water through the Production Division. Meters are read and billed on a monthly basis. The City is divided in half for billing purposes, with Cycle 1 billed on the 17<sup>th</sup> of each month and Cycle 2 on the last day of the month. Water rates will be as followed effective 11-01-12:

First 2,000 gal	\$15.00
Next 10,000 gal	\$ 3.10 per thousand gal.
Over 12,000 gal	\$ 3.55 per thousand gal.

Outside rate is 1½ times the inside rates.

Assumption:

Based revenue on the history of normal water usage.

5361 WATER CONNECTIONS \$ 2,500

Description:

Fees are charged for water taps.

Rates are as followed:

¾ inch	\$ 385.00
Meter/Box without tap	\$ 140.00
Larger taps	Materials + Labor

Assumption:

Based upon history.

5362 WATER SERVICE CHARGE \$ 2,000

Description:

Customers who request water service to be tuned on or off for repairs are charged \$10 per request during business hours and \$25 for after hours and weekends.

Assumption:

Based upon history.

## WATER & SEWER REVENUES DETAILS

5365 SEWER CHARGE \$2,200,000

Description:  
Charge for the collection and treatment of wastewater.  
Charges are based upon water consumption.  
Rates are as follows effective 10-01-10:

<u>Residential</u>		<u>Multi-Family/Commercial</u>	
First 2,000 gal/H2O	\$ 11.00	First 2,000 gal/H2O	\$13.00
Over 2,000 (per thousand)	\$ 3.00	Over 2,000 (per thousand) \$	3.10
Maximum (12,000 gal)	\$ 41.00	No max	

Assumption:  
Based upon history of usage.

5366 SERVICE CONNECTIONS \$ 1,000

Description:  
Fees are charged for sewer taps.  
Rates are as follows:

4" tap	\$310.00
6" tap	\$380.00

Assumption:  
Based upon history.

**TOTAL CHARGES FOR SERVICES \$ 5,305,500**

### MISCELLANEOUS REVENUES:

5370 DISCONNECT CHARGES \$ 32,000

Description:  
Customers whose water is disconnected for non-payment or returned checks, will be charged \$30.

Assumption:  
Based upon history.

## WATER & SEWER REVENUES DETAILS

5450 PENALTY \$ 80,000

**Description:**

A 10% penalty for late payment is applied to delinquent accounts.

**Assumption:**

Based upon history.

5501 INTEREST \$ 30,000

**Description:**

Interest earned on investments of idle funds in accordance with the City of Henderson Investment Policy which was adopted October 2013. The City also earns interest on all its checking accounts.

**Assumption:**

Based upon history.

5906 SALE OF CITY PROPERTY \$ 5,000

**Description:**

The sale of surplus miscellaneous equipment and property from auctions goes into this account.

**Assumption:**

Old vehicles and equipment that will be replaced this year will be sold.

5908 LEASE OF PROPERTY \$ 1,300

**Description:**

The City is leasing property at Willow Lake Pump Station with the option to buy after 5 years. Upon the completion of 5 years, lessee will pay to the City the appraised value of the property at the certified appraised value.

**Assumption:**

The City will receive \$1,300 per year starting Feb 1, 2012. Lease ends Feb 2017 with the option to buy.

5908 BEGINNING BALANCE \$ 166,219

This account is designated from the residual balance from the prior year or to increase current fund balance.

6902 MISCELLANEOUS REVENUE

\$ 2,500

Description:

Money that is received by the City from various sources such as the charges for insufficient checks or miscellaneous refunds

Assumption:

Based upon history.

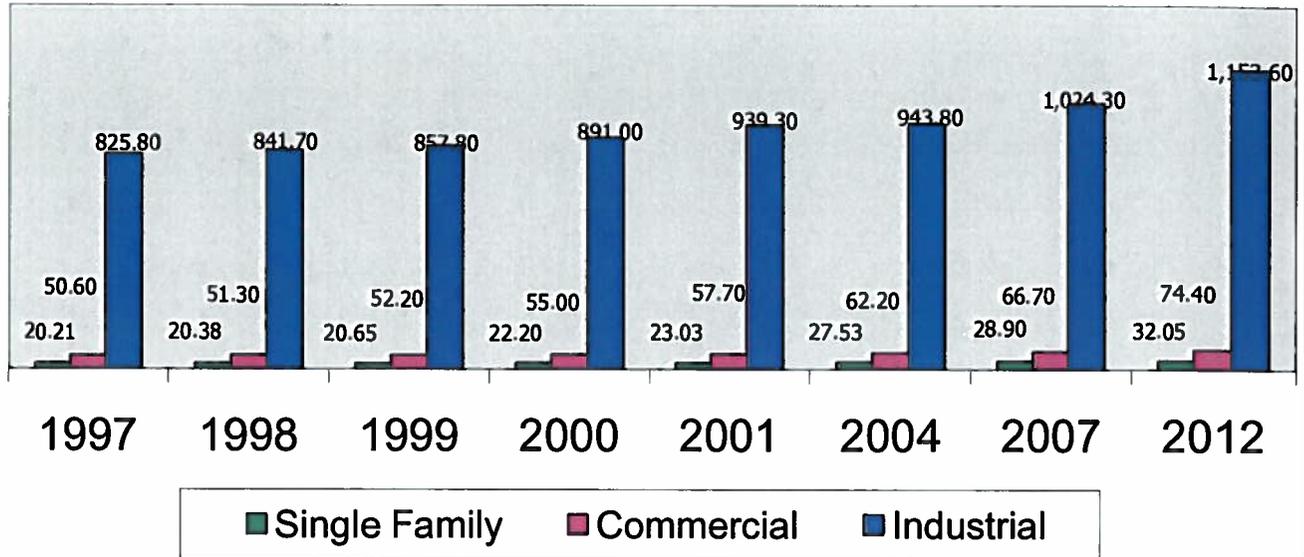
**TOTAL MISCELLANEOUS**

**\$ 317,019**

**TOTAL WATER & SEWER REVENUES**

**\$ 5,622,519**

## HISTORY OF WATER RATES By Average User



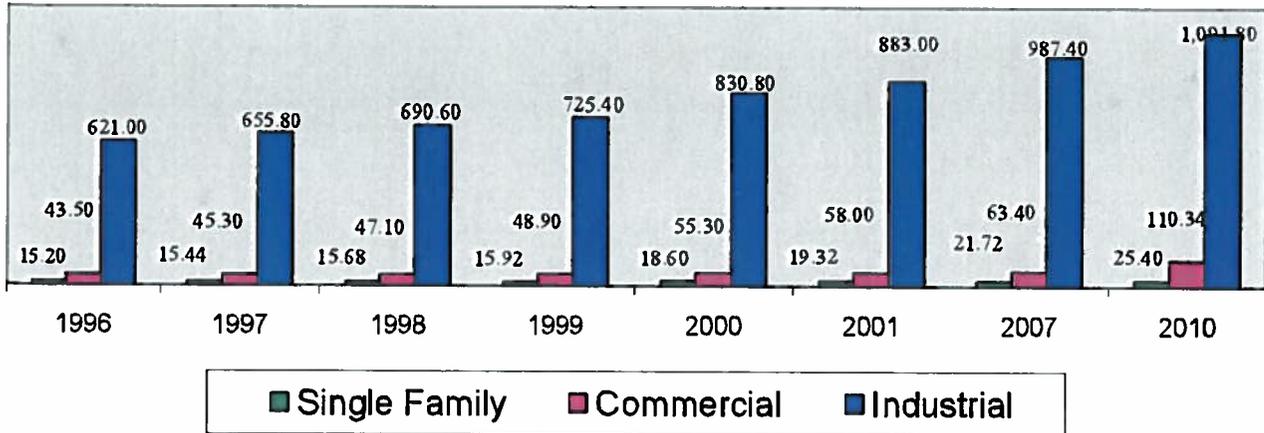
<b>Water Rates</b>	Inside City Limit Rates Effective:							
	Oct-97	Oct-98	Oct-99	Oct-00	Oct-01	Oct-04	Oct-07	Nov-12
First 2,000 Gallons:	\$ 8.00	\$ 8.00	\$ 8.00	\$ 9.00	\$ 9.00	\$ 13.50	\$ 13.50	\$ 15.00
Next 10,000 Gallons:	2.22	2.25	2.30	2.40	2.55	2.55	2.80	3.10
Next 12,000 Gallons:	2.55	2.60	2.65	2.75	2.90	2.90	3.15	3.55
<b>Average Users</b>								
Single Family 7,500 gal.	\$ 20.21	\$ 20.38	\$ 20.65	\$ 22.20	\$ 23.03	\$ 27.53	\$ 28.90	\$ 32.05
Commercial 20,000 gal.	\$ 50.60	\$ 51.30	\$ 52.20	\$ 55.00	\$ 57.70	\$ 62.20	\$ 66.70	\$ 74.40
Industrial 324,000 gal.	\$ 825.80	\$ 841.70	\$ 857.80	\$ 891.00	\$ 939.30	\$ 943.80	\$ 1,024.30	\$ 1,153.60

**Note: All rates outside the City's limits are 1.5 times the above-listed rates.**

The City of Henderson's water system has approximately 5,009 water connections to residential, commercial, and industrial customers. The water production division operates a 4.5 MGD surface water treatment plant, 8 ground water wells, 2 ground water pump stations, 4 ground storage tanks, and 3 elevated storage tanks.

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# HISTORY OF SEWER RATES By Average User



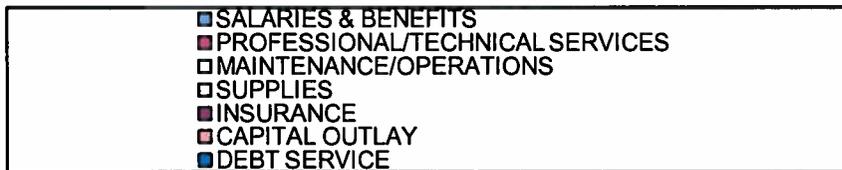
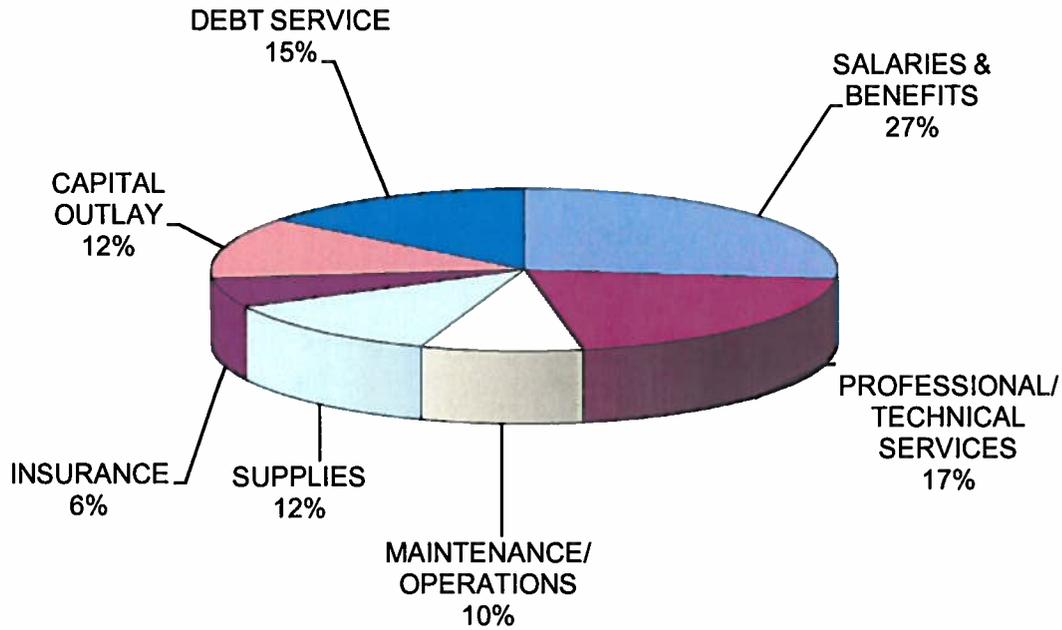
Inside City Limit Rates Effective:

<b><u>Sewer Rates</u></b>	Oct-96	Oct-97	Oct-98	Oct-99	Oct-00	Oct-01	Oct-07	Oct-10
<b><u>Single Family</u></b>								
First 2,000 Gallons: \$	8.00	8.00	8.00	8.00	9.00	9.00	9.00	11.00
Next 10,000 Gallons:	1.50	1.55	1.60	1.65	2.00	2.15	2.65	3.00
Maximum Bill:	23.00	23.50	24.00	24.50	29.00	30.50	35.50	41.00
<b><u>Commercial/Industrial</u></b>								
First 2,000 Gallons: \$	12.00	12.00	12.00	12.00	13.00	13.00	13.00	13.00
Over 2,000 Gallons:	1.75	1.85	1.95	2.05	2.35	2.50	2.80	3.10
<b><u>Average Users</u></b>								
Single Family 6,800	15.20	15.44	15.68	15.92	18.60	19.32	21.72	25.40
Commercial 20,000	43.50	45.30	47.10	48.90	55.30	58.00	63.40	68.80
Industrial 350,000	621.00	655.80	690.60	725.40	830.80	883.00	987.40	1,091.80

The City has two wastewater plants, the Southside Wastewater Treatment Plant (SSWWTP) and the Northside Wastewater Treatment Plant (NSWWTP) that is projected to treated 700 million gallons of waste for 2014. The waste at SSWWTP is approximately 85% residential, at NSWWTP it is approximately 80% industrial.

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## WATER & SEWER EXPENSES BY CATAGORY

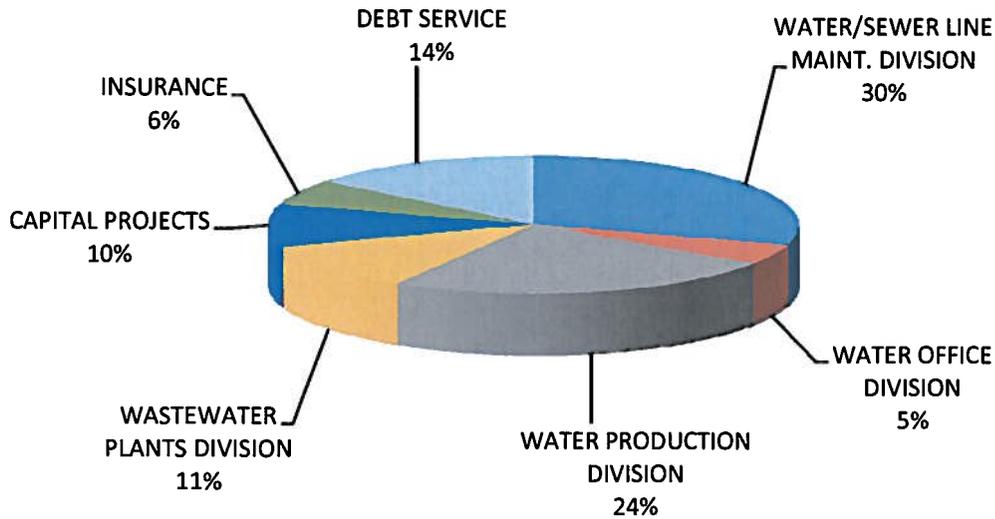


SALARIES & BENEFITS	\$ 1,510,193.00
PROFESSIONAL/TECHNICAL SERVICES	\$ 1,133,320.00
MAINTENANCE/OPERATIONS	\$ 470,100.00
SUPPLIES	\$ 677,670.00
INSURANCE	\$ 333,500.00
CAPITAL OUTLAY	\$ 684,362.00
DEBT SERVICE	\$ 813,374.00

TOTAL ANTICIPATED 2013-2014 EXPENSES	<u>\$ 5,622,519.00</u>
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## WATER & SEWER FUND EXPENSES BY DEPARTMENTS



■ WATER/SEWER LINE MAINT. DIVISION	■ WATER OFFICE DIVISION
■ WATER PRODUCTION DIVISION	■ WASTEWATER PLANTS DIVISION
■ CAPITAL PROJECTS	■ INSURANCE
■ DEBT SERVICE	

WATER/SEWER LINE MAINT. DIVISION	\$ 1,671,178.00
WATER OFFICE DIVISION	\$ 266,143.00
WATER PRODUCTION DIVISION	\$ 1,356,614.00
WASTEWATER PLANTS DIVISION	\$ 616,710.00
CAPITAL PROJECTS	\$ 565,000.00
INSURANCE	\$ 333,500.00
DEBT SERVICE	<u>\$ 813,374.00</u>

TOTAL ANTICIPATED 2013-2014 EXPENSES \$ 5,622,519.00

**Public Utilities Department**  
**Water and Sewer Line Maintenance Division**

The Water and Sewer Line Maintenance Division is responsible for maintaining water and sewer lines, installing water and sewer taps, reading water meters every month, performing work orders and purchasing supplies. This division will continue the installation of automated meter read system for the city. (See Bond Funds 31-6751).

Transfer to Equipment Replacement Fund (30-6740-30):

Description	Cost	Term	Amount Owed	2013-2014 Payment	Balance
Transfer to W/S Construction Fund	\$100,000	2 yrs	\$ 100,000	\$ 50,000	\$50,000
Excavator (2011)	\$ 46,130	7 yrs	\$ 32,950	\$ <u>6,590</u>	\$ 26,360
				<b>\$ 56,590</b>	

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**PUBLIC UTILITIES DEPARTMENT  
WATER & SEWER LINE MAINTENANCE DIVISION**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL 2009-2010</b>	<b>ACTUAL 2010-2011</b>	<b>ACTUAL 2011-2012</b>	<b>AMENDED 2012-2013</b>	<b>ADOPTED 2013-2014</b>	<b>PERCENT CHANGE</b>
SALARIES/BENEFITS	721,917.38	713,531.46	753,811.11	798,749.00	835,088.00	4.5%
PROFESSIONAL/TECHNICAL SERV.	274,358.11	274,497.09	323,778.99	444,800.00	495,800.00	11.5%
MAINTENANCE/OPERATIONS	119,017.74	172,682.08	226,417.01	233,800.00	202,200.00	-13.5%
SUPPLIES	61,628.71	69,495.83	79,784.58	76,800.00	81,500.00	6.1%
CAPITAL OUTLAY	15,133.00	25,058.00	29,501.28	31,646.00	56,590.00	78.8%
<b>TOTAL EXPENDITURES</b>	<b>1,192,054.94</b>	<b>1,255,264.46</b>	<b>1,413,292.97</b>	<b>1,585,795.00</b>	<b>1,671,178.00</b>	<b>5.4%</b>

<b>SALARIES &amp; BENEFITS</b>						
<b>Account Description</b>	<b>Title</b>	<b>Authorized Positions</b>	<b>Wage Group</b>	<b>Approved 2012-13</b>	<b>Adopted 2013-14 Wages</b>	<b>Budget Totals</b>
6100-30 Supervision	Utilities Director	1	31	68,552	69,923	\$ 69,923
6130-30 Labor Operations	Public Utilities Foreman	1	21	42,085	42,927	
	Maintenance Foreman	2	20	84,170	81,765	
	Crewleader	2	17	69,244	70,629	
	Maintenance Crew	1	17	34,622	35,314	
	Meter Systems Tech	1	15	31,404	32,032	
	Public Services Crew	6	13	170,951	174,328	
	Meter Reader	1	13	28,485	29,055	
	Public Services Labor	1	9	23,434	23,903	
	Straight Time Pay			5,500	5,500	\$ 495,453
6110-30 Clerical	Public Service Tech	1	14	29,323	30,507	\$ 30,507
6190-30 Overtime						\$ 45,000
6192-30 Longevity						\$ 6,400
6193-30 Step Raise						\$ 25,789
6194-30 Certificate Pay						\$ 900
6196-30 Salary Adjustment						\$ 2,703
6200-30 Retirement						\$ 106,285
6210-30 SS Taxes						\$ 52,128
<b>TOTAL SALARIES/BENEFITS</b>						<b>\$ 835,088</b>

# City of Henderson

## 2013-2014 Adopted Budget

### WATER & SEWER LINE MAINTENANCE DIVISION

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>SALARIES &amp; BENEFITS:</b>						
30-6100-30 SUPERVISION	59,183.28	60,958.82	68,552.00	68,551.34	69,923.00	2.0%
30-6110-30 CLERICAL	28,468.18	29,322.28	29,909.00	29,908.84	30,507.00	2.0%
30-6130-30 LABOR OPERATIONS	425,868.56	454,282.28	473,896.00	471,732.02	495,453.00	4.5%
30-6190-30 OVERTIME	31,970.32	35,286.70	40,000.00	42,751.80	45,000.00	12.5%
30-6192-30 LONGEVITY	4,783.17	5,250.31	6,405.00	5,098.96	6,400.00	-0.1%
30-6193-30 STEP RAISE	18,332.78	20,975.44	25,558.00	20,640.78	25,789.00	0.9%
30-6194-30 CERTIFICATE PAY	900.12	900.12	900.00	900.12	900.00	0.0%
30-6196-30 SALARY ADJUSTMENT	1,624.23	1,801.79	2,703.00	2,543.74	2,703.00	0.0%
30-6200-30 RETIREMENT	99,327.81	99,021.70	101,632.00	100,654.61	106,285.00	4.6%
30-6210-30 S S TAXES	43,073.01	46,011.67	49,194.00	47,848.50	52,128.00	6.0%
TOTAL SALRIES/BENEFITS	713,531.46	753,811.11	798,749.00	790,630.71	835,088.00	4.5%
<b>PROFESSIONAL/TECHNICAL SERVICES:</b>						
30-6290-30 UNIFORMS	2,593.55	2,931.54	3,300.00	3,012.62	3,000.00	-9.1%
30-6313-30 GENERAL FUND MGT FEE	271,038.96	320,000.00	440,000.00	440,000.00	492,000.00	11.8%
30-6330-30 MEDICAL	864.58	847.45	900.00	1,469.48	800.00	-11.1%
30-6421-30 EXTERMINATION			600.00	0.00		
TOTAL PROF/TECH SERVICES	274,497.09	323,778.99	444,800.00	444,482.10	495,800.00	11.5%
<b>MAINTENANCE/OPERATIONS:</b>						
30-6430-30 EQUIPMENT	16,212.53	20,665.63	20,000.00	22,037.72	20,000.00	0.0%
30-6431-30 VEHICLES	7,444.59	9,023.39	8,000.00	7,195.33	6,000.00	-25.0%
30-6434-30 SEWER LINES	46,585.41	76,920.11	28,000.00	15,978.67	55,000.00	96.4%
30-6437-30 WATER LINES & METER CHG OUT	99,087.08	115,472.26	172,000.00	150,791.37	115,000.00	-33.1%
30-6450-30 BLDG & GROUNDS	3,605.19	1,710.12	3,000.00	3,925.08	3,000.00	0.0%
30-6530-30 RADIO	97.48	375.88	500.00	204.00	400.00	-20.0%
30-6540-30 ADVERTISING	20.75	45.00	300.00	214.25	300.00	0.0%
30-6580-30 TRAVEL & SCHOOLS	1,035.84	2,204.62	2,000.00	2,426.18	2,500.00	25.0%
TOTAL MAINTENANCE/OPR	174,088.87	226,417.01	233,800.00	202,772.60	202,200.00	-13.5%
<b>SUPPLIES:</b>						
30-6610-30 OFFICE	1,681.54	2,077.70	2,300.00	1,447.40	2,000.00	-13.0%
30-6611-30 JANITOR	412.23	157.87	1,500.00	508.28	500.00	-66.7%
30-6612-30 CONSUMABLE	5,880.45	6,373.48	6,100.00	6,698.29	6,500.00	6.6%
30-6613-30 CHEMICALS	8,729.94	12,558.93	10,000.00	9,393.48	10,000.00	0.0%
30-6615-30 MINOR APPARATUS /SMALL TOOL	6,937.03	8,699.87	8,800.00	9,470.20	13,000.00	47.7%
30-6621-30 ELECTRIC	5,401.68	5,089.25	4,500.00	5,034.71	5,000.00	11.1%

**City of Henderson  
2013-2014 Adopted Budget**

**WATER & SEWER LINE MAINTENANCE DIVISION CONT.**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
30-6622-30 GAS-NATURAL	1,538.72	1,342.42	1,300.00	1,300.37	1,500.00	15.4%
30-6623-30 COMMUNICATIONS	7,083.18	7,274.77	8,500.00	8,971.90	7,500.00	-11.8%
30-6626-30 GAS-OIL& DIESEL	31,560.06	35,637.39	33,000.00	35,437.81	35,000.00	6.1%
30-6640-30 DUES & SUBSCRIPTIONS	271.00	572.90	800.00	502.00	500.00	-37.5%
TOTAL SUPPLIES	69,495.83	79,784.58	76,800.00	78,764.44	81,500.00	6.1%
<b>CAPITAL:</b>						
30-6740-30 TRANSFER TO EQUIP. REPL	25,058.00	31,648.00	31,646.00	31,646.00	56,590.00	78.8%
30-6842-30 BAD DEBT WO (AUDITOR)	- 1,406.79	- 2,146.72	0.00	- 1,510.38	0.00	
TOTAL CAPITAL	23,651.21	29,501.28	31,646.00	30,135.62	56,590.00	78.8%
<b>WATER &amp; SEWER LINE MAIN. DIVISION</b>	<b>1,255,264.46</b>	<b>1,413,292.97</b>	<b>1,585,795.00</b>	<b>1,546,785.47</b>	<b>1,671,178.00</b>	<b>5.4%</b>

*H*

## **Water Office Division**

This department is responsible for generating and collecting the monthly bills for water/sewer/refuse services to the citizens of Henderson. All deposits, payments, delinquent notices, customer inquires, drafts, transfers of services and adjustments are the responsibilities of the utility office.

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**FINANCE DEPARTMENT  
WATER OFFICE DIVISION**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>AMENDED</b>	<b>ADOPTED</b>	<b>PERCENT</b>
	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>CHANGE</b>
SALARIES/BENEFITS	200,687.11	195,384.08	196,362.07	186,751.00	213,263.00	14.2%
PROFESSIONAL/TECHNICAL SERV.	17,677.43	18,660.84	26,921.59	17,000.00	18,060.00	6.2%
MAINTENANCE/OPERATIONS	2,843.27	3,680.87	2,967.13	3,900.00	5,000.00	28.2%
SUPPLIES	28,448.69	28,995.52	33,674.38	34,220.00	29,820.00	-12.9%
CAPITAL OUTLAY						
<b>TOTAL EXPENDITURES</b>	<b>249,656.50</b>	<b>246,721.31</b>	<b>259,925.17</b>	<b>241,871.00</b>	<b>266,143.00</b>	<b>10.0%</b>

**SALARIES & BENEFITS**

<b>Account Description</b>	<b>Title</b>	<b>Authorized Positions</b>	<b>Wage Group</b>	<b>Approved 2012-13</b>	<b>Adopted 2013-14 Wages</b>	<b>Budget Totals</b>
6110-35 Clerical	Deputy Finance Direct	1	27	56,397	57,525	\$ 161,954
	Payroll Coord	1	18	36,354	37,081	
	Utility Billing Coord.	1	17	34,623	35,315	
	Utility Clerk	1	15	-	32,032	
6192-35 Longevity					\$	1,639
6193-35 Step Raise					\$	8,647
6196-35 Salary Adjustment					\$	636
6200-35 Retirement					\$	27,162
6210-35 SS Taxes					\$	13,225
<b>TOTAL SALARIES/BENEFITS</b>					<b>\$</b>	<b>213,263</b>

# City of Henderson

## 2013-2014 Adopted Budget

### WATER OFFICE DIVISION

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>SALARIES &amp; BENEFITS:</b>						
30-6110-35 CLERICAL	146,420.04	144,228.96	123,875.00	124,658.85	161,954.00	30.7%
30-6180-35 PART TIME/TEMPORARY	0.00	4,272.44	19,840.00	19,876.92	0.00	-100.0%
30-6192-35 LONGEVITY	1,643.36	1,702.04	1,496.00	1,480.61	1,639.00	9.6%
30-6193-35 STEP RAISE	7,816.34	8,600.34	7,746.00	7,810.94	8,647.00	11.6%
30-6196-35 SALARY ADJUSTMENT	433.15	423.99	477.00	476.93	636.00	33.3%
30-6200-35 RETIREMENT	27,202.34	25,045.75	21,503.00	21,055.73	27,162.00	26.3%
30-6210-35 S S TAXES	11,868.85	12,088.55	11,814.00	11,608.48	13,225.00	11.9%
TOTAL SALRIES/BENEFITS	195,384.08	196,362.07	186,751.00	186,968.46	213,263.00	14.2%
<b>PROFESSIONAL/TECHNICAL SERVICES:</b>						
30-6330-35 MEDICAL		59.92			60.00	
30-6340-35 DATA PROCESSING	18,660.84	26,861.67	17,000.00	16,308.74	18,000.00	5.9%
TOTAL PROF/TECH SERVICES	18,660.84	26,921.59	17,000.00	16,308.74	18,060.00	6.2%
<b>MAINTENANCE/OPERATIONS:</b>						
30-6430-35 EQUIPMENT	3,095.47	2,255.94	3,100.00	3,187.05	3,500.00	12.9%
30-6580-35 TRAVEL & SCHOOLS	585.40	711.19	800.00	196.57	1,500.00	87.5%
TOTAL MAINTENANCE/OPR	3,680.87	2,967.13	3,900.00	3,383.62	5,000.00	28.2%
<b>SUPPLIES:</b>						
30-6610-35 OFFICE	2,644.06	1,999.43	3,000.00	1,474.19	2,000.00	-33.3%
30-6612-35 CONSUMABLES	50.59	83.58	320.00	259.23	320.00	0.0%
30-6619-35 POSTAGE	24,087.68	29,348.60	27,500.00	29,171.41	25,000.00	-9.1%
30-6623-35 COMMUNICATIONS	2,213.19	2,242.77	3,400.00	2,381.39	2,500.00	-26.5%
TOTAL SUPPLIES	28,995.52	33,674.38	34,220.00	33,286.22	29,820.00	-12.9%
<b>TOTAL WATER OFFICE DIVISION</b>	<b>246,721.31</b>	<b>259,925.17</b>	<b>241,871.00</b>	<b>239,947.04</b>	<b>266,143.00</b>	<b>10.0%</b>

## **Public Utilities Department Water Production Division**

Water Production Division provides safe and reliable drinking water in sufficient volume and adequate pressure for residential and commercial customers of Henderson. The Division is responsible for the operation and maintenance of the 4.5 MGD surface water treatment plant, 8 ground water wells, 2 ground water pump stations, 4 ground storage tanks, and 3 elevated storage tanks. The division is also responsible for distribution water quality in regards to scheduled fire hydrant flushing and response to water quality complaints throughout the distribution system.

Water Production and Water Billed Since 2000 in million gallons (MG).

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Production</b>	833	825	832	779	920	948	885	925	889	954	1,053	948
<b>Billed</b>	620	617	615	590	702	757	697	808	677	715	874	736
<b>Percent Billed</b>	74.4	74.8	73.9	75.7	76.3	79.9	78.7	87.3	76.2	75.0	82.9	77.6

### Goals for 2013-2014:

1. Continue to provide safe and great tasting water that citizens have come to expect and meets or exceeds state and federal regulations.
2. Continue to improve individual well facilities in operation and maintenance. Improvements being focused on are upgrading electrical motor controls for more reliability and safer operations, continue documentation of well, pump, and motor performance, as well as past history and general appearance of water system facilities
3. New ammonia feed system and buildings at Ragley Pump Station
4. Well 11, 12 and Gray tower SCADA
5. Rehab Clarifier #2
6. Extension of communication tower at Willow Lake Pump Station

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**PUBLIC UTILITIES DEPARTMENT  
WATER PRODUCTION DIVISION**

**EXPENDITURES BY CLASSIFICATION**

	<b>ACTUAL 2009-2010</b>	<b>ACTUAL 2010-2011</b>	<b>ACTUAL 2011-2012</b>	<b>AMENDED 2012-2013</b>	<b>ADOPTED 2013-2014</b>	<b>PERCENT CHANGE</b>
SALARIES/BENEFITS	186,676.04	199,440.21	203,550.35	228,488.00	233,582.00	2.2%
PROFESSIONAL/TECHNICAL SERV.	454,416.22	554,971.31	468,011.78	527,800.00	583,500.00	10.6%
MAINTENANCE/OPERATIONS	70,946.96	134,930.70	179,755.35	101,880.00	129,100.00	26.7%
SUPPLIES	317,259.75	398,607.20	362,990.62	379,150.00	384,850.00	1.5%
CAPITAL OUTLAY	91,586.78	94,966.63	137,180.20	249,064.00	25,582.00	-89.7%
<b>TOTAL EXPENDITURES</b>	<b>1,120,885.75</b>	<b>1,382,916.05</b>	<b>1,351,488.30</b>	<b>1,486,382.00</b>	<b>1,356,614.00</b>	<b>-8.7%</b>

**SALARIES & BENEFITS**

<b>Account Description</b>	<b>Title</b>	<b>Authorized Positions</b>	<b>Wage Group</b>	<b>Approved 2012-13</b>	<b>Adopted 2013-14 Wages</b>	<b>Budget Totals</b>
6100-37 Supervision	W/WW Suptr	1	25	51,154	52,177	\$ 52,177
6130-37 Labor Operations	Lead Plant Opr	1	16	36,354	37,081	
	Water Plant Opr	2	16	62,808	67,267	
	Straight Time Pay			1,000	1,000	\$ 105,348
6190-37 Overtime						\$ 26,000
6192-37 Longevity						\$ 791
6193-37 Step Raise						\$ 4,339
6194-37 Certificate Pay						\$ -
6196-37 Salary Adjustment						\$ 636
6200-37 Retirement						\$ 29,751
6210-37 SS Taxes						\$ 14,540
<b>TOTAL SALARIES/BENEFITS</b>						<b>\$ 233,582</b>

# City of Henderson

## 2013-2014 Adopted Budget

### WATER PRODUCTION DIVISION

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>SALARIES &amp; BENEFITS:</b>						
30-6100-37 SUPERVISION	48,690.42	50,151.14	51,154.00	51,154.22	52,177.00	2.0%
30-6130-37 LABOR OPERATIONS	83,614.06	85,893.16	96,665.00	92,743.65	105,348.00	9.0%
30-6190-37 OVERTIME	25,041.94	24,884.90	36,000.00	34,870.59	26,000.00	-27.8%
30-6192-37 LONGEVITY	380.34	524.36	525.00	638.90	791.00	50.7%
30-6193-37 STEP RAISE	1,973.34	3,068.64	2,977.00	3,450.46	4,339.00	45.8%
30-6196-37 SALARY ADJUSTMENT	433.12	423.96	636.00	635.91	636.00	0.0%
30-6200-37 RETIREMENT	27,878.49	26,549.72	27,202.00	28,777.92	29,751.00	9.4%
30-6210-37 S S TAXES	11,428.46	12,054.47	13,329.00	13,296.76	14,540.00	9.1%
TOTAL SALRIES/BENEFITS	199,440.17	203,550.35	228,488.00	225,568.41	233,582.00	2.2%
<b>PROFESSIONAL/TECHNICAL SERVICES:</b>						
30-6290-37 UNIFORMS	387.32	483.50	550.00	444.00	550.00	0.0%
30-6330-37 MEDICAL	169.88	57.95	150.00	73.66	150.00	0.0%
30-6334-37 ENGINEERING	1437.5	35,500.00				
30-6336-37 CONTRACT LAB TESTING	14,433.00	16,365.00	16,000.00	15,875.68	45,000.00	181.3%
30-6337-37 OPERATION/MAINT COST-KILGOI	82,133.61	87,313.99	53,000.00	57,552.12	60,000.00	13.2%
30-6346-37 CONTRACT SABINE RIVER WATEI	178,650.00	177,966.34	180,000.00	181,050.00	200,000.00	11.1%
30-6347-37 CONTRACT-LAKE STRIKER	277,500.00	150,000.00	277,500.00	277,500.00	277,500.00	0.0%
30-6421-37 EXTERMINATION	260.00	325.00	600.00	260.00	300.00	-50.0%
TOTAL PROF/TECH SERVICES	554,971.31	468,011.78	527,800.00	532,755.46	583,500.00	10.6%
<b>MAINTENANCE/OPERATIONS:</b>						
30-6430-37 EQUIPMENT	582.58	1,236.58	1,400.00	889.56	800.00	-42.9%
30-6431-37 VECHILE	2,862.69	1,644.61	1,500.00	1,361.52	1,500.00	0.0%
30-6436-37 WELLS & PUMPS	19,103.95	91,115.36	16,400.00	15,199.59	25,000.00	52.4%
30-6438-37 SLUDGE REMOVAL	21,256.20	19,038.93	10,160.00	12,507.13	25,000.00	146.1%
30-6450-37 BLDG & GROUNDS	6,625.15	9,275.47	8,000.00	6,843.68	5,000.00	-37.5%
30-6454-37 WATER PLANT	69,511.68	43,571.92	48,000.00	44,276.51	55,000.00	14.6%
30-6530-37 RADIO	136.10	0.00	400.00	0.00		
30-6540-37 ADVERTISING	225.65	0.00	400.00	22.90	300.00	-25.0%
30-6560-37 FEE & PERMIT	11,046.70	11,068.20	11,620.00	11,616.75	12,000.00	3.3%
30-6580-37 TRAVEL & SCHOOLS	3,580.00	2,804.28	4,000.00	3,835.60	4,500.00	12.5%
TOTAL MAINTENANCE/OPR	134,930.70	179,755.35	101,880.00	96,553.24	129,100.00	26.7%
<b>SUPPLIES:</b>						
30-6410-37 WATER	95.39	80.11	150.00	116.05	150.00	0.0%
30-6610-37 OFFICE	956.03	805.63	1,000.00	624.41	2,500.00	150.0%
30-6611-37 JANITOR	815.09	568.16	1,000.00	848.10	1,000.00	0.0%

**City of Henderson  
2013-2014 Adopted Budget**

**WATER PRODUCTION DIVISION CONTINUED**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
30-6612-37 CONSUMABLES	507.01	174.13	300.00	115.75	0.00	-100.0%
30-6613-37 CHEMICALS	119,701.80	109,144.80	108,000.00	107,348.58	110,000.00	1.9%
30-6615-37 MINOR APPARATU/SMALL TOOLS	724.43	618.59	700.00	611.13	700.00	0.0%
30-6621-37 ELECTRIC	259,558.48	234,921.95	255,000.00	250,539.51	255,000.00	0.0%
30-6623-37 COMMUNICATIONS	5,437.65	5,839.36	3,500.00	2,778.09	5,500.00	57.1%
30-6626-37 GAS- OIL & DIESEL	10,811.32	10,837.89	9,500.00	10,353.90	10,000.00	5.3%
<b>TOTAL SUPPLIES</b>	<b>398,607.20</b>	<b>362,990.62</b>	<b>379,150.00</b>	<b>373,335.52</b>	<b>384,850.00</b>	<b>1.5%</b>
<b>CAPITAL:</b>						
30-6740-37 TRANSFER TO EQUIP. REPL	0.00	4,582.00	4,582.00	4,582.00	4,582.00	0.0%
30-6751-37 DAM EROSION-ENGINEERING			8,700.00	8,700.00		-100.0%
30-6752-37 DAM EROSION-CONSTRUCTION			95,182.00	95,181.10		-100.0%
30-6750-37 CAPITAL: (1) VEHICLE	94,966.63	132,598.20	140,600.00	104,548.84	21,000.00	-100.0%
<b>TOTAL CAPITAL</b>	<b>94,966.63</b>	<b>137,180.20</b>	<b>249,064.00</b>	<b>213,011.94</b>	<b>25,582.00</b>	<b>-89.7%</b>
<b>TOTAL WATER PRODUCTION DIVISION</b>	<b>1,382,916.01</b>	<b>1,351,488.30</b>	<b>1,486,382.00</b>	<b>1,441,224.57</b>	<b>1,356,614.00</b>	<b>-8.7%</b>

## **Public Utilities Department** **Wastewater Treatment Division**

Wastewater Treatment Division provides treatment and disposal of sewer collected from residential and commercial customers in Henderson. The Division operates 7 facilities in the wastewater collection system. The 3.0 MGD Southside Wastewater Treatment Plant, the 1.0 MGD Northside Wastewater Treatment Plant, Millville Drive Lift Station, Woodbox Subdivision Lift Station, Carthage Hwy Lift Station, Sports Complex Lift Station, and the Industrial Drive Lift Station.

Southside Wastewater Plant's Wastewater & Storm Water Treated since 2000 in million gallons (MG).

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Wastewater Treated *</b>	438	456	456	438	438	438	464	587	585	588	547	524
<b>Storm Water Treated *</b>	212	149	143	189	109	64	132	76	110	114	63	50
<b>Total Treatment</b>	650	605	599	645	565	502	596	663	695	702	610	574
<b>Yearly Rainfall</b>	62	36	32	64	37	35	46	49	41	24	26	48.8
<b>Sludge Disposed Yd<sup>3</sup></b>	1160	2730	2500	2220	2110	2360	3050	2910	4115	3105	3970	3375

\* Actual Wastewater and Storm Water treated individually comes from taking the total treated per month and subtracting the known dry weather flow. The difference will be Storm Water Treated.

### Goals for 2013-2014:

1. Continue compliance with TPDES permits in regards to Storm Water I/I. Pollutant discharge compliance has been achieved. We will continue to improve plant performance and emergency systems by focusing this year on Generator Facilities. We will continue to set and achieve goals more strict than EPA and TCEQ required.
2. Lights for Southside Wastewater Plant
3. Clarifier rehab at Northside Wastewater Plant
4. Thicking Tank Northside Wastewater Plant
5. Change Southside Wastewater Plant sludge pumps to Submersibles

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**PUBLIC UTILITIES DEPARTMENT  
WASTEWATER PLANTS DIVISION**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL 2009-2010</b>	<b>ACTUAL 2010-2011</b>	<b>ACTUAL 2011-2012</b>	<b>AMENDED 2012-2013</b>	<b>ADOPTED 2013-2014</b>	<b>PERCENT CHANGE</b>
SALARIES/BENEFITS	157,278.03	170,738.23	178,107.87	184,626.00	228,260.00	23.6%
PROFESSIONAL/TECHNICAL SERV.	34,191.12	28,880.66	35,494.98	29,960.00	35,960.00	20.0%
MAINTENANCE/OPERATIONS	142,491.27	128,827.51	124,293.05	128,845.00	133,800.00	3.8%
SUPPLIES	149,793.39	183,433.05	159,372.43	179,052.00	181,500.00	1.4%
CAPITAL OUTLAY	13,257.35	65,570.34	58,389.87	89,857.00	37,190.00	-58.6%
<b>TOTAL EXPENDITURES</b>	<b>497,011.16</b>	<b>577,449.79</b>	<b>555,658.20</b>	<b>612,340.00</b>	<b>616,710.00</b>	<b>0.7%</b>

**SALARIES & BENEFITS**

<b>Account</b>	<b>Description</b>	<b>Title</b>	<b>Authorized Positions</b>	<b>Wage Group</b>	<b>Approved 2012-13</b>	<b>Adopted 2013-14 Wages</b>	<b>Budget Totals</b>	
6100-45	Supervision	Chief Wastewater Opr	1	23	46,398	47,326 \$	47,326	
6130-45	Labor Operations	Wastewater Opr II "C"	2	17	61,580	70,631		
		Wastewater Opr Traini	1	14	-	30,507		
		Straight Time Pay			1,000	1,000 \$	102,138	
6190-45	Overtime					\$	21,000	
6192-45	Longevity					\$	2,648	
6193-45	Step Raise					\$	10,079	
6194-45	Certificate Pay					\$	1,200	
6196-45	Salary Adjustment					\$	636	
6200-45	Retirement					\$	29,078	
6210-45	SS Taxes					\$	14,155	
<b>TOTAL SALARIES/BENEFITS</b>							<b>\$</b>	<b>228,260</b>

# City of Henderson 2013-2014 Adopted Budget

## WASTEWATER TREATMENT DIVISION

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>SALARIES &amp; BENEFITS:</b>						
30-6100-45 SUPERVISION	43,055.87	46,297.75	46,399.00	47,078.64	47,326.00	2.0%
30-6130-45 LABOR OPERATIONS	62,470.74	64,004.38	63,812.00	64,846.46	102,138.00	60.1%
30-6190-45 OVERTIME	19,757.10	21,455.11	27,000.00	28,100.77	21,000.00	-22.2%
30-6192-45 LONGEVITY	2,230.26	2,374.16	2,518.00	2,516.28	2,648.00	5.2%
30-6193-45 STEP RAISE	7,389.10	8,289.22	9,179.00	9,200.88	10,079.00	9.8%
30-6194-45 CERTIFICATE PAY	1,361.72	1,200.16	1,200.00	1,200.16	1,200.00	0.0%
30-6196-45 SALARY ADJUSTMENT	324.86	317.96	477.00	476.96	636.00	33.3%
30-6200-45 RETIREMENT	23,779.60	23,255.27	23,210.00	24,071.10	29,078.00	25.3%
30-6210-45 S S TAXES	10,368.98	10,913.86	10,831.00	11,584.97	14,155.00	30.7%
TOTAL SALRIES/BENEFITS	170,738.23	178,107.87	184,626.00	189,076.22	228,260.00	23.6%
<b>PROFESSIONAL/TECHNICAL SERVICES:</b>						
30-6290-45 UNIFORMS	355.66	387.00	500.00	378.00	550.00	10.0%
30-6330-45 MEDICAL	60.00	22.98	100.00	0.00	50.00	-50.0%
30-6336-45 LAB TESTING	28,465.00	35,085.00	29,000.00	26,842.00	35,000.00	20.7%
30-6421-45 EXTERMINATION			360.00	270.00	360.00	0.0%
TOTAL PROF/TECH SERVICES	28,880.66	35,494.98	29,960.00	27,490.00	35,960.00	20.0%
<b>MAINTENANCE/OPERATIONS:</b>						
30-6430-45 EQUIPMENT	636.01	2,298.68	3,000.00	2,347.31	3,000.00	0.0%
30-6431-45 VEHICLES	1,217.66	1,293.87	1,300.00	1,117.88	1,200.00	-7.7%
30-6450-45 BLDG & GROUNDS	2,495.88	813.09	2,300.00	1,792.52	2,500.00	8.7%
30-6452-45 SEWER PLANT-S.S. PLANT	89,366.35	88,071.68	85,000.00	97,686.54	86,000.00	1.2%
30-6456-45 SEWER PLANT-N.S. PLANT	13,203.33	9,642.13	13,000.00	13,253.97	15,500.00	19.2%
30-6530-45 RADIO			400.00	0.00	400.00	0.0%
30-6540-45 ADVERTISING	1151.28	153.60	200.00	265.20	200.00	0.0%
30-6561-45 TCEQ-S.S.PLANT	12,920.00	15,250.00	15,850.00	15,852.00	16,000.00	0.9%
30-6565-45 TCEQ-N.S. PLANT	6,545.00	6,545.00	6,795.00	6,798.80	7,000.00	3.0%
30-6580-45 TRAVEL & SCHOOLS	1,292.00	225.00	1,000.00	259.59	2,000.00	100.0%
TOTAL MAINTENANCE/OPR	128,827.51	124,293.05	128,845.00	139,373.81	133,800.00	3.8%
<b>SUPPLIES:</b>						
30-6610-45 OFFICE	726.25	1,753.39	700.00	4.80	500.00	-28.6%
30-6611-45 JANITOR	519.78	637.44	600.00	316.67	500.00	-16.7%
30-6612-45 CONSUMABLES	643.07	907.50	700.00	23.40	700.00	0.0%
30-6613-45 CHEMICALS-S.S. PLANT	65,685.38	54,731.80	68,000.00	70,053.27	68,000.00	0.0%
30-6617-45 CHEMICALS-N.S. PLANT	10,089.36	5,881.70	11,000.00	10,051.83	12,000.00	9.1%
30-6614-45 LAB SUPPLIES	8,167.22	9,303.75	9,000.00	8,801.09	9,500.00	5.6%
30-6615-45 MINOR APPARATUS/SMALL TOOL	966.75	564.20	500.00	490.70	500.00	0.0%
30-6621-45 ELECTRIC-S.S. PLANT	70,531.96	61,405.54	63,752.00	64,975.58	65,000.00	2.0%
30-6627-45 ELECTRIC-N.S. PLANT	16,501.55	14,895.98	15,300.00	13,678.59	15,300.00	0.0%

**City of Henderson  
2013-2014 Adopted Budget**

**WASTEWATER TREATMENT DIVISION**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
30-6623-45 COMMUNICATIONS-S.S. PLANT	1,951.44	1,936.14	2,000.00	1,736.20	2,000.00	0.0%
30-6624-45 COMMUNICATIONS-N.S. PLANT	587.73	592.53	600.00	595.83	650.00	8.3%
30-6626-45 GAS-OIL & DIESEL	6,862.56	6,762.46	6,500.00	6,818.22	6,500.00	0.0%
30-6640-45 DUES & SUBSCRIPTIONS	200.00	0.00	400.00	0.00	350.00	-12.5%
TOTAL SUPPLIES	183,433.05	159,372.43	179,052.00	177,546.18	181,500.00	1.4%
<b>CAPITAL:</b>						
30-6740-45 TRANSFER TO EQUIP. REPLACEM		3,857.00	3,857.00	3,857.00	37,190.00	864.2%
30-6750-45 CAPITAL	65,570.34	54,532.87	86,000.00	83,801.00	0.00	-100.0%
TOTAL CAPITAL	65,570.34	58,389.87	89,857.00	87,658.00	37,190.00	-58.6%
<b>AL WASTEWATER TREATMENT DIVISION</b>	<b>577,449.79</b>	<b>555,658.20</b>	<b>612,340.00</b>	<b>621,144.21</b>	<b>616,710.00</b>	<b>0.7%</b>

## **Non-Departmental Expenditures**

This budget represents the insurance cost for the Public Utilities Department.

- HEALTH INSURANCE was estimated based upon actual claims filed. The City clinic is still in operating contributing to keeping the cost of health care down. The City will maintain paying 100% of employee and 50% for the dependent coverage.
- LIFE INSURANCE is based on wages paid.

**City of Henderson  
2013-2014 Adopted Budget**

**WATER/SEWER FUND INSURANCES**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
30-6220-29 HEALTH INSURANCE	216,234.83	218,656.20	300,024.00	299,935.17	280,000.00	-6.7%
30-6221-29 LIFE INSURANCE	1,592.73	1,775.42	1,750.00	1,897.86	1,900.00	8.6%
30-6230-29 W C INSURANCE (25%)	20,592.13	20,687.63	22,359.00	22,358.87	22,500.00	0.6%
30-6520-29 GENERAL LIABILITY INS. 35%	760.23	1,627.53	2,647.00	2,646.53	2,700.00	2.0%
30-6521-29 PROPERTY INSURANCE 45%	5,724.60	9,681.57	9,390.00	9,389.96	9,500.00	1.2%
30-6522-29 AUTO INSURANCE 40%	11,085.94	12,782.96	14,043.00	13,073.54	15,000.00	6.8%
30-6523-29 UNEMPLOYMENT INS			1,500.00	1439.74	1,500.00	0.0%
30-6524-29 CRIME INSURANCE 50%	367.15	417.10	371.00	370.93	400.00	7.8%
<b>TOTAL INSURANCE</b>	<b>256,357.61</b>	<b>265,628.41</b>	<b>352,084.00</b>	<b>351,112.60</b>	<b>333,500.00</b>	<b>-5.3%</b>

**CAPITAL PROJECTS**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
30-6731-52 TRANS TO W/S CONSTR. FUND	115,988.00	467,090.00	703,000.00	703,000.00	565,000.00	-19.6%

# City of Henderson

## 2013-2014 Adopted Budget

### DEBT SERVICE

ACCOUNT	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
30-6550-31	BANK CHARGES	115.00	121.75	150.00	80.00	100.00	-33.3%
30-6916-31	2001 SERIES INTEREST	82,098.33					
30-6915-31	2001 SERIES PRINCIPAL	175,000.00					
30-6933-31	2001 SERIES AGENT FEES	588.50					
30-6917-31	2004 SERIES INTEREST	62,362.52	58,893.76	55,425.00	55,425.00	52,238.00	-5.8%
30-6918-31	2004 SERIES PRINCIPAL	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	0.0%
30-6922-31	2004 SERIES (SRA) INTEREST	20,175.00	18,465.00	16,588.00	16,587.50	14,550.00	-12.3%
30-6923-31	2004 SERIES (SRA) PRINCIPAL	45,000.00	45,000.00	50,000.00	50,000.00	50,000.00	0.0%
30-6934-31	2004 SERIES AGENT FEES	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.0%
30-6924-31	2005 SERIES-PRINCIPAL	660,000.00	685,000.00	715,000.00	715,000.00	0.00	-100.0%
30-6925-31	2005 SERIES-INTEREST	73,441.00	45,521.75	15,552.00	15,551.25	0.00	-100.0%
30-6927-31	2009 SERIES PRINCIPAL	115,000.00					
30-6928-31	2009 SERIES INTEREST	35,325.00					
30-6935-31	2011 SERIES-PRINCIPAL	0.00	335,000.00	340,000.00	340,000.00	360,000.00	5.9%
30-6936-31	2011 SERIES-INTEREST	25,841.67	77,525.00	70,825.00	70,825.00	64,025.00	-9.6%
30-6937-31	2011 AGENT FEES		500.00	500.00	500.00	500.00	0.0%
30-6938-31	2012 SERIES PRINCIPAL					155,465.00	
30-6939-31	2012 SERIES INTEREST			30,391.00	30,390.94	39,246.00	29.1%
30-6940-31	2012 AGENT FEES					750.00	
<b>TOTAL DEBT SERVICE</b>		<b>1,371,447.02</b>	<b>1,342,527.26</b>	<b>1,370,931.00</b>	<b>1,370,859.69</b>	<b>813,374.00</b>	<b>-40.7%</b>
<b>TOTAL WATER/SEWER FUND EXPENSES</b>		<b>5,206,144.20</b>	<b>5,655,610.31</b>	<b>6,352,403.00</b>	<b>6,274,073.58</b>	<b>5,622,519.00</b>	<b>-11.5%</b>

### Outstanding Water & Sewer Debt Service Requirements

Fiscal Yr End 9-30:	Series 2004	SRA Series 2004	Series 2011	Series 2012	<b>GRAND TOTAL</b>	Fiscal Yr End 9-30:
2014	127,238	64,550	424,025.00	194,710.69	<b>810,523</b>	2014
2015	124,050	67,330	416,825.00	195,902.76	<b>804,108</b>	2015
2016	121,050	64,924	434,625.00	194,290.14	<b>814,889</b>	2016
2017	117,975	67,320	276,925.00	195,066.81	<b>657,287</b>	2017
2018	139,825	64,530	292,225.00	192,848.67	<b>689,429</b>	2018
2019	135,575	66,560	280,850.00	192,832.46	<b>675,817</b>	2019
2020	131,225		294,600.00	192,378.06	<b>618,203</b>	2020
2021	126,825		281,500.00	191,371.35	<b>599,696</b>	2021
2022	122,325		293,550.00	189,772.70	<b>605,648</b>	2022
2023	142,625			190,300.89	<b>332,926</b>	2023
2024	136,750			187,723.20	<b>324,473</b>	2024
2025	130,875			187,364.31	<b>318,239</b>	2025
	<b>1,556,338</b>	<b>395,214</b>	<b>2,995,125</b>	<b>2,304,562</b>	<b>7,251,238</b>	

**WW/SS REVENUE BONDS  
SERIES 2004  
PRINCIPAL \$ 1,675,000**

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
2014	75,000.00	4.250%	52,237.50	127,237.50
2015	75,000.00	4.000%	49,050.00	124,050.00
2016	75,000.00	4.100%	46,050.00	121,050.00
2017	75,000.00	4.200%	42,975.00	117,975.00
2018	100,000.00	4.250%	39,825.00	139,825.00
2019	100,000.00	4.350%	35,575.00	135,575.00
2020	100,000.00	4.400%	31,225.00	131,225.00
2021	100,000.00	4.500%	26,825.00	126,825.00
2022	100,000.00	4.700%	22,325.00	122,325.00
2023	125,000.00	4.700%	17,625.00	142,625.00
2024	125,000.00	4.700%	11,750.00	136,750.00
2025	125,000.00	4.700%	5,875.00	130,875.00
	1,175,000.00		381,337.50	1,556,337.50

Purpose:	W/W Renovations
Term (Years):	22
Pay Dates:	Principal 9/15 Interest 3/15 and 9/15

**GO REFUNDING BONDS  
SERIES 2004 (SRA)  
PRINCIPAL \$ 735,000**

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
2014	50,000.00	4.15%	14,550.00	64,550.00
2015	55,000.00	4.30%	12,330.00	67,330.00
2016	55,000.00	4.45%	9,923.75	64,923.75
2017	60,000.00	4.60%	7,320.00	67,320.00
2018	60,000.00	4.70%	4,530.00	64,530.00
2019	65,000.00	4.80%	1,560.00	66,560.00
	<b>345,000.00</b>		<b>50,213.75</b>	<b>395,213.75</b>

Purpose:	Wastewater Renovations
Term (Years):	15
Pay Dates:	Principal 9/15 Interest 3/15 and 9/15

**WATER & SEWER REVENUE BOND  
SERIES 2011  
PRINCIPAL \$ 3,340,000**

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
2014	360,000.00	4.60%	64,025.00	424,025.00
2015	360,000.00	4.65%	56,825.00	416,825.00
2016	385,000.00	4.70%	49,625.00	434,625.00
2017	235,000.00	4.75%	41,925.00	276,925.00
2018	255,000.00	4.75%	37,225.00	292,225.00
2019	250,000.00	4.80%	30,850.00	280,850.00
2020	270,000.00	4.90%	24,600.00	294,600.00
2021	265,000.00	5.00%	16,500.00	281,500.00
2022	285,000.00	5.00%	8,550.00	293,550.00
	<u>2,665,000.00</u>		<u>330,125.00</u>	<u>2,995,125.00</u>

Purpose:	Wastewater Renovations/AMR Meters Refinance Series 2011/2009 Tax Notes
Term (Years):	12
Pay Dates:	Principal 9/15 Interest 3/15 and 9/15

**TAX & WW&SS LIMITED PLEDGE REVENUE COs  
WATER TOWER & POLICE STATION  
SERIES 2012**

**PRINCIPAL \$ 3,800,000**

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL	WATER/SEWER 52.7%	GENERAL 47.3%
2014	295,000.00	0.88%	74,470.00	369,470.00	<b>194,710.69</b>	174,759.31
2015	300,000.00	0.96%	71,732.00	371,732.00	<b>195,902.76</b>	175,829.24
2016	300,000.00	1.08%	68,672.00	368,672.00	<b>194,290.14</b>	174,381.86
2017	305,000.00	1.25%	65,145.75	370,145.75	<b>195,066.81</b>	175,078.94
2018	305,000.00	1.51%	60,936.75	365,936.75	<b>192,848.67</b>	173,088.08
2019	310,000.00	1.76%	55,906.00	365,906.00	<b>192,832.46</b>	173,073.54
2020	315,000.00	1.99%	50,043.75	365,043.75	<b>192,378.06</b>	172,665.69
2021	320,000.00	2.36%	43,133.50	363,133.50	<b>191,371.35</b>	171,762.15
2022	325,000.00	2.62%	35,100.00	360,100.00	<b>189,772.70</b>	170,327.30
2023	335,000.00	2.83%	26,102.25	361,102.25	<b>190,300.89</b>	170,801.36
2024	340,000.00	3.03%	16,211.00	356,211.00	<b>187,723.20</b>	168,487.80
2025	350,000.00	3.16%	5,530.00	355,530.00	<b>187,364.31</b>	168,165.69
	<b>3,800,000.00</b>		<b>572,983.00</b>	<b>4,372,983.00</b>	<b>2,304,562.04</b>	<b>2,068,420.96</b>

Purpose: Water Tower/Police Station  
Term (Years): 12  
Pay Dates: Principal 3/15  
Interest 3/15 and 9/15

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## **HENDERSON TOURISM DEPARTMENT**

The Tourism Department is responsible for distribution of motel/hotel tax collected by the city. All funds are expended in accordance to the state law. The department responsibility is to market and promote Henderson through advertising as a travel destination.

The Tourism Department also co-organizes the annual Syrup Festival held every 2<sup>nd</sup> Saturday in November.

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# City of Henderson

## 2013-2014 Adopted Budget

### TOURISM FUND REVENUES

ACCOUNT	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>REVENUES:</b>							
14-5320	HOTEL/MOTEL OCCUPANCY TAX	242,036.45	257,251.56	234,500.00	223,884.09	240,000.00	2.3%
14-5366	CIVIC CENTER RENTAL FEES	51,289.50	56,845.01	67,000.00	63,682.00	72,000.00	7.5%
14-5367	SECURITY OFFICERS FEES		3,922.50	7,000.00	5,995.00	7,000.00	0.0%
14-5380	INTEREST INCOME	11,296.78	3,389.97	3,500.00	3,463.00	3,000.00	-14.3%
14-5902	MISCELLANEOUS REVENUE	56.00	68.60	1,000.00	616.12	100.00	-90.0%
14-5903	DAMAGE REVENUE FROM CIVIC CNT	5.00	2,250.00	1,000.00	1,500.00	500.00	-50.0%
14-5904	VENDING MACHINES REVENUE		393.30	2,000.00	1,750.77	2,000.00	0.0%
14-5905	CIVIC CENTER MISC. REVENUE			868.00	950.00	500.00	-42.4%
14-5949	SYRUP FESTIVAL INCOME	35,464.50	36,872.00	40,427.00	40,427.00	48,000.00	18.7%
14-5999	BEGINNING BALANCE			27,300.00	0.00	9,215.00	-66.2%
<b>TOTAL TOURISM REVENUE</b>		<b>340,148.23</b>	<b>360,992.94</b>	<b>384,595.00</b>	<b>342,267.98</b>	<b>382,315.00</b>	<b>-0.6%</b>

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**HENDERSON TOURISM FUND**

**EXPENDITURES BY CLASSIFICATION**

	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	AMENDED 2012-2013	ADOPTED 2013-2014	PERCENT CHANGE
SALARIES/BENEFITS	133,293.18	133,693.99	134,765.67	135,471.00	144,868.00	6.9%
PROFESSIONAL/TECHNICAL SERV.	6,945.46	4,500.00	6,400.00	4,500.00	4,500.00	0.0%
MAINTENANCE/OPERATIONS	89,427.46	95,676.60	83,732.95	91,700.00	89,400.00	-2.5%
SUPPLIES	9,408.52	6,167.45	5,251.75	5,440.00	5,100.00	-6.3%
CAPITAL OUTLAY						
<b>TOTAL EXPENDITURES</b>	<b>239,074.62</b>	<b>240,038.04</b>	<b>230,150.37</b>	<b>237,111.00</b>	<b>243,868.00</b>	<b>2.8%</b>

**SALARIES & BENEFITS**

Account	Description	Title	Authorized Positions	Wage Group	Approved 2012-13	Adopted 2013-14 Wages	Budget Totals
14-6100-01	Supervision	Tourism Coor	1	20	40,473	41,282	\$ 41,282
14-6110-01	Clerical	Tourism Asst.	1	13	28,495	29,065	29,065
14-6180-01	Part Time	Main St Coord	1		17,000	17,000	17,000
14-6192-01	Longevity						\$ 829
14-6193-01	Step Raise						\$ 5,081
14-6195-01	Main St Reporting & Records						\$ 2,400
14-6196-01	Salary Adjustment						\$ 318
14-6197-01	Car Allowance						\$ 7,200
14-6200-01	Retirement						\$ 13,540
14-6210-01	SS Taxes						\$ 7,893
14-6220-01	Health Insurance						\$ 20,000
14-6221-01	Life Insurance						\$ 260
<b>TOTAL SALARIES/BENEFITS</b>							<b>\$ 144,868</b>

**City of Henderson  
2013-2014 Adopted Budget**

**TOURISM DIVISION**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>SALARIES &amp; BENEFITS:</b>						
14-6100-01 SUPERVISION	38,523.94	39,679.64	40,474.00	40,473.16	41,282.00	2.0%
14-6110-01 CLERICAL	27,112.54	27,979.78	28,485.00	24,072.30	29,065.00	2.0%
14-6180-01 PART TIME	19,999.98	17,500.00	14,000.00	14,599.62	17,000.00	21.4%
14-6192-01 LONGEVITY	548.29	644.35	691.00	690.46	829.00	20.0%
14-6193-01 STEP RAISE	3,327.28	3,927.36	4,766.00	4,123.54	5,081.00	6.6%
14-6195-01 MAIN ST REPORTING/RECORDS			1,100.00	1,015.41	2,400.00	118.2%
14-6196-01 SALARY ADJUSTMENT	216.56	211.97	318.00	317.95	318.00	0.0%
14-6197-01 CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	0.0%
14-6200-01 RETIREMENT	14,471.41	14,034.97	12,591.00	13,362.99	13,540.00	7.5%
14-6210-01 S S TAXES	7,777.40	7,875.28	7,752.00	7,582.21	7,893.00	1.8%
14-6220-01 HEALTH INSURANCE	14,410.00	15,600.00	17,834.00	17,776.00	20,000.00	12.1%
14-6221-01 LIFE INSURANCE	106.59	112.32	260.00	99.20	260.00	0.0%
TOTAL SALRIES/BENEFTTS	133,693.99	134,765.67	135,471.00	131,312.84	144,868.00	6.9%
<b>PROFESSIONAL/TECHNICAL SERVICES:</b>						
14-6321-01 CITY SHARE OF HOTEL TAX	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	0.0%
14-6350-01 MAIN STREET		1,900.00				
TOTAL PROF/TECH SERVICES	4,500.00	6,400.00	4,500.00	4,500.00	4,500.00	0.0%
<b>MAINTENANCE/OPERATIONS:</b>						
14-6430-01 EQUIPMENT	2,078.30	1,093.99	1,000.00	0.00	200.00	-80.0%
14-6540-01 ADVERTISING	44,007.13	38,998.55	44,500.00	44,692.66	44,000.00	-1.1%
14-6565-01 TRAVEL SHOWS	5,999.87	5,772.22	1,000.00	900.00	1,000.00	0.0%
14-6569-01 PROMOTION ITEMS	1,909.31	1,995.86	2,000.00	1,894.50	1,500.00	-25.0%
14-6572-01 TEXAS FOREST TRAILS	500.00	500.00	500.00	500.00	500.00	0.0%
14-6574-01 SPORTING & OTHER EVENTS GRTS	4,223.81	6,453.16	6,500.00	5,366.57	6,000.00	-7.7%
14-6575-01 SYRUP FESTIVAL EXPENSES	34,881.04	27,855.31	35,000.00	35,281.21	35,000.00	0.0%
14-6580-01 TRAVEL & SCHOOLS	2,077.14	1,063.86	1,200.00	1,507.55	1,200.00	0.0%
TOTAL MAINTENANCE/OPR	95,676.60	83,732.95	91,700.00	90,142.49	89,400.00	-2.5%
<b>SUPPLIES:</b>						
14-6610-01 OFFICE SUPPLIES	1,498.54	1,430.49	1,300.00	403.92	1,000.00	-23.1%
14-6619-01 POSTAGE	1,626.00	1,435.60	1,400.00	1,198.43	1,400.00	0.0%
14-6621-01 ELECTRIC			100.00	42.28		
14-6623-01 TELEPHONE	1,034.91	1,034.76	1,140.00	1,021.50	1,100.00	-3.5%
14-6640-01 MEMBERSHIP-TOURISM	2,008.00	1,350.90	1,600.00	1,063.00	1,600.00	0.0%
TOTAL SUPPLIES	6,167.45	5,251.75	5,540.00	3,729.13	5,100.00	-7.9%
<b>TOTAL TOURISM DIVISION EXPENSES</b>	<b>240,038.04</b>	<b>230,150.37</b>	<b>237,211.00</b>	<b>229,684.46</b>	<b>243,868.00</b>	<b>2.8%</b>

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## **CIVIC CENTER DIVISION**

The Henderson Civic Center opened in January 2010 is located conveniently in Lake Forest Park on Texas Highway 64 West. Surrounded by beautifully wooded landscape and a small lake, the Civic Center is a 19,000 square foot multi-use facility. With flexible meeting space and a full slate of amenities, the Henderson Civic Center is the perfect site for business meetings, conferences, luncheons, trade shows and receptions.

The civic center was made possible with a partnership between the City of Henderson with grants through FEMA and ORCA, and the Henderson Economic Development Corporation and Henderson Civic Center Inc. contributing 1.5 million dollars each.

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**HENDERSON TOURISM FUND  
CIVIC CENTER DIVISION**

**EXPENDITURES BY CLASSIFICATION**

	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	AMENDED 2012-2013	ADOPTED 2013-2014	PERCENT CHANGE
SALARIES/BENEFITS	47,785.98	54,978.25	73,673.45	83,259.00	90,897.00	9.2%
PROFESSIONAL/TECHNICAL SERV.	110.00	220.00	275.00	325.00	200.00	-38.5%
MAINTENANCE/OPERATIONS	28,338.55	39,879.73	24,511.42	21,000.00	6,350.00	-69.8%
SUPPLIES	3,193.56	2,645.93	37,646.57	42,800.00	41,000.00	-4.2%
CAPITAL OUTLAY			6,455.00			
<b>TOTAL EXPENDITURES</b>	<b>79,428.09</b>	<b>97,723.91</b>	<b>142,561.44</b>	<b>147,384.00</b>	<b>138,447.00</b>	<b>-6.1%</b>

**SALARIES & BENEFITS**

Account	Description	Title	Authorized Positions	Wage Group	Approved 2012-13	Adopted 2013-14 Wages	Budget Totals
14-6100-03	Labor Operation	Civic Cnt Coord	1	16	32,975	33,635	\$ 33,635
14-6174-03	Security Officers						\$ 5,000
14-6180-03	Part Time	Custodian	1	9	12,072	17,933	
		Attendants	3	3	8,000	8,000	\$ 25,933
14-6192-03	Longevity						\$ 198
14-6193-03	Step Raise						\$ 1,223
14-6196-03	Salary Adjustment						\$ 159
14-6197-03	Car Allowance						\$ 3,600
14-6200-03	Retirement						\$ 6,096
14-6210-03	SS Taxes						\$ 4,953
14-6220-03	Health Insurance						\$ 10,000
14-6221-03	Life Insurance						\$ 100
<b>TOTAL SALARIES/BENEFITS</b>							<b>\$ 90,897</b>

# City of Henderson 2013-2014 Adopted Budget

## CIVIC CENTER DIVISION

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>SALARIES &amp; BENEFITS:</b>						
14-6130-03 LABOR OPERATIONS	27,947.48	32,327.88	32,975.00	32,974.50	33,635.00	2.0%
14-6174-03 SECURITY OFFICER		2,082.14	5,000.00	4,595.98	5,000.00	0.0%
14-6180-03 PART TIME	4,993.00	16,484.59	21,072.00	21,754.11	25,933.00	23.1%
14-6192-03 LONGEVITY	53.62	101.49	148.00	149.56	198.00	33.8%
14-6193-03 STEP RAISE	334.66	634.70	924.00	934.74	1,223.00	32.4%
14-6196-03 SALARY ADJUSTMENT	108.28	106.00	159.00	158.98	159.00	0.0%
14-6197-03 CAR ALLOWANCE	5,400.00	3,600.00	3,600.00	3,600.00	3,600.00	0.0%
14-6200-03 RETIREMENT	5,887.38	6,245.30	6,126.00	6,651.14	6,096.00	-0.5%
14-6210-03 S S TAXES	2,992.83	4,237.35	4,628.00	4,909.77	4,953.00	7.0%
14-6220-03 HEALTH INSURANCE	7,210.00	7,800.00	8,527.00	8,496.00	10,000.00	17.3%
14-6221-03 LIFE INSURANCE	51.00	54.00	100.00	66.66	100.00	0.0%
TOTAL SALRIES/BENEFITS	54,978.25	73,673.45	83,259.00	84,291.44	90,897.00	9.2%
<b>PROFESSIONAL/TECHNICAL SERVICES:</b>						
14-6421-03 EXTERMINATION	220.00	275.00	325.00	220.00	200.00	-38.5%
TOTAL PROF/TECH SERVICES	220.00	275.00	325.00	220.00	200.00	-38.5%
<b>MAINTENANCE/OPERATIONS:</b>						
14-6430-03 EQUIPMENT		2,142.36	1,000.00	1,169.52	1,000.00	0.0%
14-6450-03 BLDG & GROUNDS	3,352.88	19,124.61	17,000.00	17,171.16	3,000.00	-82.4%
14-6540-03 ADVERTISING	1,737.08	2,287.13	1,800.00	1,367.70	1,000.00	-44.4%
14-6580-03 TRAVEL & SCHOOLS	1,863.42	957.32	1,200.00	944.71	1,350.00	12.5%
TOTAL MAINTENANCE/OPR	6,953.38	24,511.42	21,000.00	20,653.09	6,350.00	-69.8%
<b>SUPPLIES:</b>						
14-6610-03 OFFICE SUPPLIES			200.00	453.63	200.00	0.0%
14-6611-03 JANITOR	931.18	2,449.51	3,200.00	4,332.90	3,600.00	12.5%
14-6612-03 CONSUMABLES	1,714.75	2,208.18	2,200.00	857.27	1,100.00	-50.0%
14-6615-03 VENDING MACHINE EXPENSE		521.80	1,000.00	984.61	1,000.00	0.0%
14-6621-03 ELECTRIC	20,300.28	19,967.60	21,500.00	23,360.91	22,000.00	2.3%
14-6622-03 GAS-NATURAL	2,657.99	2,237.79	4,200.00	3,554.24	2,400.00	-42.9%
14-6623-03 COMMUNICATIONS	9,968.08	10,261.69	10,500.00	8,659.52	10,700.00	1.9%
TOTAL SUPPLIES	35,572.28	37,646.57	42,800.00	42,203.08	41,000.00	-4.2%
<b>CAPITAL:</b>						
14-6750-03 CAPITAL		6,455.00		0.00	0.00	
TOTAL CAPITAL		6,455.00	0.00	0.00	0.00	
<b>TOTAL CIVIC CENTER EXPENSES</b>	<b>97,723.91</b>	<b>142,561.44</b>	<b>147,384.00</b>	<b>147,367.61</b>	<b>138,447.00</b>	<b>-6.1%</b>
<b>TOTAL TOURISM FUND EXPENSES</b>	<b>337,761.95</b>	<b>372,711.81</b>	<b>384,595.00</b>	<b>377,052.07</b>	<b>382,315.00</b>	<b>-0.6%</b>

## **HENDERSON MAIN STREET**

The Main Street Department is a continuation of the Texas Main Street Program which began in 1988. The program is designed to promote the existing downtown businesses and assist downtown property owners in historically renovating their buildings and helping to occupy them with businesses. The Main Street Department promotes the downtown area with periodic activities for local citizenry as well as visitors.

The Main Street Advisory Board and the Landmark Preservation Committee are coordinated through this office.

**City of Henderson  
2013-2014 Adopted Budget**

**MAIN STREET REVENUES**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>REVENUES:</b>						
15-5914-01 TOURISM FUND		1,900.00				
15-5357-01 DOWNTOWN ASSOCIATION DUES	5,940.00	3,380.00				
15-5919-01 DONATIONS FOR BIRTHDAY PARTY	2,367.00	500.00				
15-5920-01 DONATIONS FOR SPECIAL EVENTS	1,110.00	263.00	2,000.00	0.00		
15-5921-01 DONATIONS	6,300.00					
15-5903-01 MISCELLANEOUS INCOME	869.00	2,708.00				
15-5358-01 TRANSFER FROM CITY FUNDS	20,000.00	20,500.00	38,950.00	38,950.00	27,000.00	-30.7%
15-5380-01 INTEREST INCOME	673.55	76.41	100.00	114.25	100.00	0.0%
15-5916-01 CHRISTMAS CONTRIBUTIONS			12,000.00	12,000.00		
<b>TOTAL MAIN STREET REVENUE</b>	<b>37,259.55</b>	<b>29,327.41</b>	<b>53,050.00</b>	<b>51,064.25</b>	<b>27,100.00</b>	<b>-48.9%</b>

**CITY OF HENDERSON  
2013-2014 ADOPTED BUDGET**

**MAIN STREET FUND**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>AMENDED</b>	<b>ADOPTED</b>	<b>PERCENT</b>
	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>CHANGE</b>
PROFESSIONAL/TECHNICAL SERV.	512.00	505.23	537.71	870.00	560.00	-35.6%
MAINTENANCE/OPERATIONS	13,795.01	12,643.19	5,116.26	10,275.00	9,990.00	-2.8%
SUPPLIES	2,057.15	5,838.67	4,766.11	2,405.00	4,050.00	68.4%
CAPITAL OUTLAY	10,464.77	11,821.25	19,588.93	39,500.00	12,500.00	-68.4%
<b>TOTAL EXPENDITURES</b>	<b>26,828.93</b>	<b>30,808.34</b>	<b>30,009.01</b>	<b>53,050.00</b>	<b>27,100.00</b>	<b>-48.9%</b>

# City of Henderson 2013-2014 Adopted Budget

## MAIN STREET EXPENSES

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>PROFESSIONAL/TECHNICAL SERVICES:</b>						
15-6320-01 AUDITOR	305.00	35.00	350.00	40.00	40.00	-88.6%
15-6338-01 SANTA CLAUS	200.23	502.71	520.00	520.00	520.00	0.0%
TOTAL PROFESSIONAL/TECH	505.23	537.71	870.00	560.00	560.00	-35.6%
<b>MAINTENANCE/OPERATIONS:</b>						
15-6436-01 MASTER GARDENERS	1,925.84			-300.00		
15-6540-01 ADVERTISING	6,699.44	3,550.75	5,500.00	4,402.02	6,440.00	17.1%
15-6545-01 E.T. VACATION GUIDE	1,350.00					
15-6580-01 TRAVEL & SCHOOLS	1,025.45	0.00	3,000.00	2,829.22	2,000.00	-33.3%
15-6582-01 PLANNING RETREATS	146.10	150.00			150.00	
15-6621-01 ELECTRIC	1,390.30	1,339.41	1,775.00	1,370.29	1,400.00	-21.1%
15-6629-01 BILLBOARD ELECTRIC/LAWN	106.06	76.10				
TOTAL MAINTENANCE/OPERATIONS	12,643.19	5,116.26	10,275.00	8,301.53	9,990.00	-2.8%
<b>SUPPLIES:</b>						
15-6610-01 OFFICE	259.96	254.84	300.00	243.32	250.00	-16.7%
15-6619-01 POSTAGE	88.99	96.20	200.00	26.34	100.00	-50.0%
15-6620-01 MEMORIALS		24.54	50.00	25.00	0.00	-100.0%
15-6631-01 CHRISTMAS SUPPLIES	761.77	315.95	255.00	254.37	250.00	-2.0%
15-6636-02 SYRUP FESTIVAL EXPENSES	250.00	380.00	200.00	0.00	200.00	0.0%
15-6637-02 BIRTHDAY PARTY FOR AMERICA	3,006.79	438.26				
15-6638-02 SPECIAL EVENT	690.00	2,469.19	500.00	480.64	2,100.00	320.0%
15-6640-01 DUES & SUBSCRIPTIONS	781.16	787.13	900.00	1,220.84	1,150.00	27.8%
TOTAL SUPPLIES	5,838.67	4,766.11	2,405.00	2,250.51	4,050.00	68.4%
<b>CAPITAL:</b>						
15-6571-01 DOWNTOWN PROJECTS	883.75	3,568.81	8,500.00	9,903.02	0.00	-100.0%
15-6750-01 CAPITAL PROJECTS	5,937.50	6,624.24	21,000.00	11,898.71	0.00	-100.0%
15-6754-01 FACADE & SIGN GRANTS	5,000.00	9,395.88	10,000.00	8,093.61	12,500.00	25.0%
TOTAL CAPITAL	11,821.25	19,588.93	39,500.00	29,895.34	12,500.00	-68.4%
<b>TOTAL MAIN STREET EXPENSE</b>	<b>30,808.34</b>	<b>30,009.01</b>	<b>53,050.00</b>	<b>41,007.38</b>	<b>27,100.00</b>	<b>-48.9%</b>

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## **GENERAL FUND DEBT SERVICE**

This fund accounts for the debt owed by the General Fund.

April 2004, the City issued \$ 5,000,000 of Tax & Waterworks and Sewer System Revenue Certificates of Obligation for the purpose of street improvements, drainage and utility relocations.

June 2011, the City issued \$ 1,050,000 of Tax & WW&SS Limited Pledge Revenue COs for the purpose of street renovations (S. Evenside) including curbs, gutters, drainage and utility relocation.

December 2012, the City issued \$ 3,800,000 of Tax & WW&SS Limited Pledge Revenue Cos. Approximately \$1.8 million will go toward the remodeling of an Armory into a new Police Station, construction of new bathrooms at Lake Forest Park, and construction of a new road through Lake Forest Park. The remaining \$2 million will be for a new water tower.

**City of Henderson  
2013-2014 Adopted Budget**

**GENERAL DEBT  
REVENUE**

ACCOUNT	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>REVENUES:</b>							
20-5351	DELINQUENT TAX				9,506.84	5,000.00	
20-5352	PENALTY & INTEREST		5,387.97	0.00	7,487.83	5,000.00	
20-5380	INTEREST	8,637.11	2,893.38	1,290.00	3,328.76	1,000.00	-22.5%
20-5406	CURRENT TAX	433,889.67	615,094.68	549,250.00	533,018.83	730,120.00	32.9%
<b>TOTAL REVENUES</b>		<b>442,526.78</b>	<b>623,376.03</b>	<b>550,540.00</b>	<b>553,342.26</b>	<b>741,120.00</b>	<b>34.6%</b>

**City of Henderson  
2013-2014 Adopted Budget**

**GENERAL DEBT  
EXPENSES**

ACCOUNT	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>EXPENSES:</b>							
20-6550	BANK CHARGES	20.00	40.00	40.00	40.00	60.00	50.0%
20-6933	2004 BOND PRINCIPAL	325,000.00	325,000.00	350,000.00	350,000.00	375,000.00	7.1%
20-6934	2004 BOND INTEREST	133,987.50	122,287.50	110,100.00	110,100.00	96,800.00	-12.1%
20-6935	2004 BOND AGENT FEES	750.00	750.00	750.00	750.00	750.00	0.0%
20-6936	2011 BOND PRINCIPAL		45,000.00	55,000.00	55,000.00	60,000.00	9.1%
20-6937	2011 BOND INTEREST		42,797.22	34,150.00	34,150.00	32,500.00	-4.8%
20-6938	2011 BOND AGENT FEES	500.00	500.00	500.00	500.00	500.00	0.0%
20-6939	2012 SERIES PRINCIPAL					139,535.00	
20-6940	2012 SERIES INTEREST			27,277.00	27,276.88	35,225.00	29.1%
20-6941	2012 SERIES AGENT FEES					750.00	
<b>TOTAL EXPENSES</b>		<b>460,257.50</b>	<b>536,374.72</b>	<b>577,817.00</b>	<b>577,816.88</b>	<b>741,120.00</b>	<b>28.3%</b>

### Outstanding General Debt Service Requirements

Fiscal Yr End 9-30:	Series 2004	Series 2011	Series 2012	<b>GRAND TOTAL</b>	Fiscal Yr End 9-30:
2014	471,800	92,500	174,759.31	<b>739,059</b>	2014
2015	457,175	90,700	175,829.24	<b>723,704</b>	2015
2016	467,925	94,350	174,381.86	<b>736,657</b>	2016
2017	452,325	92,400	175,078.94	<b>719,804</b>	2017
2018	461,325	95,450	173,088.08	<b>729,863</b>	2018
2019	468,900	93,175	173,073.54	<b>735,149</b>	2019
2020		90,900	172,665.69	<b>263,566</b>	2020
2021		93,450	171,762.15	<b>265,212</b>	2021
2022		90,825	170,327.30	<b>261,152</b>	2022
2023		93,200	170,801.36	<b>264,001</b>	2023
2024		95,400	168,487.80	<b>263,888</b>	2024
2025		92,000	168,165.69	<b>260,166</b>	2025
2026		93,600		<b>93,600</b>	
<hr/>					
	<b>2,779,450</b>	<b>1,207,950</b>	<b>2,068,421</b>	<b>6,055,821</b>	

**TAX & WW&SS LIMITED PLEDGE REVENUE COs  
STREET RENOVATIONS  
SERIES 2004**

**PRINCIPAL \$ 5,000,000**

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
2014	375,000.00	3.9%	96,800.00	471,800.00
2015	375,000.00	3.8%	82,175.00	457,175.00
2016	400,000.00	3.9%	67,925.00	467,925.00
2017	400,000.00	4.0%	52,325.00	452,325.00
2018	425,000.00	4.1%	36,325.00	461,325.00
2019	450,000.00	4.2%	18,900.00	468,900.00
	<u>2,425,000.00</u>		<u>354,450.00</u>	<u>2,779,450.00</u>

Purpose:	Street Renovations
Term (Years):	15
Pay Dates:	Principal 8/15 Interest 2/15 and 8/15

**TAX & WW&SS LIMITED PLEDGE REVENUE COs  
STREET RENOVATIONS  
SERIES 2011**

**PRINCIPAL \$ 1,050,000**

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
2014	60,000.00	3.00%	32,500.00	92,500.00
2015	60,000.00	2.25%	30,700.00	90,700.00
2016	65,000.00	3.00%	29,350.00	94,350.00
2017	65,000.00	3.00%	27,400.00	92,400.00
2018	70,000.00	3.25%	25,450.00	95,450.00
2019	70,000.00	3.25%	23,175.00	93,175.00
2020	70,000.00	3.50%	20,900.00	90,900.00
2021	75,000.00	3.50%	18,450.00	93,450.00
2022	75,000.00	3.50%	15,825.00	90,825.00
2023	80,000.00	3.50%	13,200.00	93,200.00
2024	85,000.00	4.00%	10,400.00	95,400.00
2025	85,000.00	4.00%	7,000.00	92,000.00
2026	90,000.00	4.00%	3,600.00	93,600.00
	<u>950,000.00</u>		<u>257,950.00</u>	<u>1,207,950.00</u>

Purpose:	Street Renovations S. Evenside
Term (Years):	15
Pay Dates:	Principal 8/15 Interest 2/15 and 8/15

**TAX & WW&SS LIMITED PLEDGE REVENUE COs  
WATER TOWER & POLICE STATION  
SERIES 2012**

**PRINCIPAL \$ 3,800,000**

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL	WATER/SEWER 52.7%	GENERAL 47.3%
2014	295,000.00	0.88%	74,470.00	369,470.00	194,710.69	174,759.31
2015	300,000.00	0.96%	71,732.00	371,732.00	195,902.76	175,829.24
2016	300,000.00	1.08%	68,672.00	368,672.00	194,290.14	174,381.86
2017	305,000.00	1.25%	65,145.75	370,145.75	195,066.81	175,078.94
2018	305,000.00	1.51%	60,936.75	365,936.75	192,848.67	173,088.08
2019	310,000.00	1.76%	55,906.00	365,906.00	192,832.46	173,073.54
2020	315,000.00	1.99%	50,043.75	365,043.75	192,378.06	172,665.69
2021	320,000.00	2.36%	43,133.50	363,133.50	191,371.35	171,762.15
2022	325,000.00	2.62%	35,100.00	360,100.00	189,772.70	170,327.30
2023	335,000.00	2.83%	26,102.25	361,102.25	190,300.89	170,801.36
2024	340,000.00	3.03%	16,211.00	356,211.00	187,723.20	168,487.80
2025	350,000.00	3.16%	5,530.00	355,530.00	187,364.31	168,165.69
	<b>3,800,000.00</b>		<b>572,983.00</b>	<b>4,372,983.00</b>	<b>2,304,562.04</b>	<b>2,068,420.96</b>

Purpose:	Water Tower/Police Station
Term (Years):	12
Pay Dates:	Principal 3/15 Interest 3/15 and 9/15

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## **GENERAL CONSTRUCTION FUND**

This fund was created in 1999 from the sale of the City landfill to IESI. The City received \$1,000,000 at the time of the sale, then received \$500,000 when the gates opened.

Per the contract between the City and Progressive Waste Systems, the City will receive \$.60 per cubic yard of waste over the life of the landfill, with a guarantee of at least \$120,000 per year for the first 10 years, along with other benefits that will save the City money in other areas.

This fund was created to set aside funds for major general construction projects.

**City of Henderson  
2013-2014 Adopted Budget**

**GENERAL CONSTRUCTION  
REVENUES**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>REVENUES:</b>						
5-5344 LANDFILL GAE PROCEEDS	302,454.99	293,017.76	292,000.00	279,967.98	280,000.00	-4.1%
5-5345 DEMOLITION SERVICES	33,123.66	14,631.99	35,000.00	34,661.02	27,000.00	-22.9%
5-5380 INTEREST	7,928.30	921.09	3,000.00	2,149.24	2,000.00	-33.3%
5-5401 TRANS FROM GENERAL FUND		624,000.00	223,000.00	223,000.00		-100.0%
5-5408 TRANS FROM PARK FUND			40,000.00	39,933.93		-100.0%
5-5901 DONATIONS	4,250.00	850.00				
5-5902 MISCELLANEOUS INCOME	25.00	3,270.10				
5-5986 ETCOG-SENIOR CENTER RENOVAT.		41,667.00	41,667.00	41,667.00	41,666.00	0.0%
5-5999 BEGINNING BALANCE			-381,386.00		77,000.00	-120.2%
<b>TOTAL REVENUE</b>	<b>347,781.95</b>	<b>978,357.94</b>	<b>253,281.00</b>	<b>621,379.17</b>	<b>427,666.00</b>	<b>68.9%</b>

**City of Henderson  
2013-2014 Adopted Budget**

**GENERAL CONSTRUCTION  
EXPENSE**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>EXPENSES:</b>						
5-6423 RESIDENTIAL LANDFILL DISPOSAL	11,750.24	11,208.36	12,000.00	10,424.06	11,000.00	-8.3%
5-6435 CODE ENFORCEMENT	35,723.46	23,963.05	35,000.00	29,268.90	28,000.00	-20.0%
5-6750 CAPITAL PROJECTS	20,751.89					
5-6763 LAKEFOREST PARK ROAD	39,395.80					
5-6765 FAIRPARK PARKING LOT	70,891.00					
5-6766 FAIRPARK BALL FIELD LIGHTS	135,727.21					
5-6767 BALL FIELD LIGHTS-ENGINEER	5,500.00	12,602.31				
5-6768 FAIPARK FENCING	36,970.00					
5-6769 LIGHTS-HWY 64	21,340.81					
5-6778 OLD CITY AUDITORIUM	15,340.90	3,704.50				
5-6764 TURF MANAGEMENT	11,000.40	15,132.13	42,000.00	41,989.43	22,000.00	-47.6%
5-6770 YATES PARK BALLFIELD LIGHTS		168,051.00				
5-6774 YATES PARK BASKETBALL LIGHTS		13,035.00				
5-6775 YATES BALL FIELD		55,699.00				
5-6776 LAKE FOREST-SIPHON DRAIN		24,658.00				
5-6780 DOWNTOWN ELECT UNDERGROUND		175.00				
5-6781 LAKEFOREST PLAYGROUND EQ		81,493.79				
5-6782 ACTIVITIES CENTER PARKING		103,068.00				
5-6785 FAIRPARK IRRIGATION		17,000.00				
5-6771 YATES SPRAY PARK		100,391.63	3,181.00	3,181.09		
5-6773 FAIRPARK SPRAY GROUND #2		58,915.00	37,500.00	35,195.99		
5-6779 ACTIVITY CENTER RESTROOMS		194,351.61	1,000.00	1,000.00		
5-6781 LAKE FOREST PLAYGROUND EQUIP				300.00		
5-6784 ARCHITECTURAL FOR PD		20,500.00	29,800.00	29,800.00		
5-6786 LAKEFOREST BATHROOMS		4,000.00	3,800.00	3,800.00		
5-6787 LAKEFOREST TRAILS			15,000.00	12,792.08	45,000.00	
5-1689 N. CALHOUN WALKWAY PROJECT			25,000.00	12,115.00		
5-6790 YATES PARK TRAILS			11,000.00	10,605.29	25,000.00	
5-6793 ANIMAL SHELTER ARCHITECTURAL					20,000.00	
5-6794 ANIMAL SHELTER CONSTRUCTION					200,000.00	
5-6795 SHADE COVERS FOR PLAYGROUNDS			38,000.00	26,989.53		
5-6797 ACTIVITIES CENTER ENTRANCE					41,666.00	
5-6798 LAKEFOREST LAKE FOUNTAIN					35,000.00	
<b>TOTAL EXPENSES</b>	<b>404,391.71</b>	<b>907,948.38</b>	<b>253,281.00</b>	<b>217,461.37</b>	<b>427,666.00</b>	<b>68.9%</b>

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## **STREET & DRAINAGE FUND**

This fund was created to set aside 10% of collected sales tax, not including ad valorem tax portion or the economic development portion for street and drainage projects.

On September 1, 2003, a 2% electric franchise tax was levied. This revenue is set aside for street improvements.

Effective January 1, 2010 the City will impose a road-use charge to drilling rigs.

**City of Henderson  
2013-2014 Adopted Budget**

**STREET & DRAINAGE FUND  
REVENUES**

ACCOUNT	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>REVENUES:</b>							
4-5330	ELECTRIC FRANCHISE	216,986.96	207,605.26	203,000.00	202,833.61	210,000.00	3.4%
4-5331	CHARGES FOR STREET REPAIR	10,536.40	23,696.30	12,000.00	13,609.96	16,000.00	33.3%
4-5333	CHARGES FOR STREET USE	133,356.00	59,868.00	71,708.00	71,708.00	71,708.00	0.0%
4-5380	INTEREST	24,396.28	9,939.07	10,000.00	10,934.81	7,000.00	-30.0%
4-5405	10% SALES TAX TRANSFER	220,376.85	227,630.35	245,500.00	247,008.52	242,000.00	-1.4%
4-5406	FROM STREET RENOVATION FUND			94,453.00	94,452.86		
4-5902	MISCELLANEOUS		64.00				
4-5924	CITY VS TRAYLOR LAWSUITE	310,000.00					
4-5999	BEGINNING BALANCE			810,873.00		-41,708.00	-105.1%
<b>TOTAL REVENUE</b>		<b>915,652.49</b>	<b>528,802.98</b>	<b>1,447,534.00</b>	<b>640,547.76</b>	<b>505,000.00</b>	<b>-65.1%</b>

**City of Henderson  
2013-2014 Adopted Budget**

**STREET & DRAINAGE FUND  
EXPENSES**

ACCOUNT	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>EXPENSES:</b>							
4-6402	EASMENTS	16.00	150.00	257.00	257.00		
4-6403	TRANSFER TO TX CAPITAL	75,954.60	61,607.75	816,521.00	666,374.77		
4-6404	TRANSFER TO CDB		42,077.45	191,313.00	184,262.72		
4-6540	ADVERTISING	203.40					
4-6617	STREET MATERIALS	71,883.84	88,234.29	140,000.00	138,780.40	140,000.00	0.0%
4-6746	TERRA NOVA PHASE 3	21,650.00					
4-6747	PHASE 2 #15-ENGINEERING	5,150.00					
4-6748	PHASE 2 #15-CONSTRUCTION	291,599.51					
4-6750	CHEROKEE TRAIL-ENGINEER	15,300.00					
4-6751	CHEROKEE TRAIL-CONSTRUC.	72,902.36					
4-6754	CDBG STREET	62.40					
4-6755	PHASE 2 #16-ENGINEERING		17,939.93	27,200.00	20,570.00		
4-6756	PHASE 2 #16-CONSTRUCTION			118,568.00	118,568.00		
4-6757	PHASE 2 #17-ENGINEERING			116,150.00	99,847.38		
4-6758	PHASE 2 #17-CONSTRUCTION						
4-6760	SURVEY WORK(N MILL)		9,025.00	5,547.00	6,295.25		
4-6765	RAIL DISTRICT ATTORNEY		18,045.50	26,580.00	26,579.78		
4-6770	SURVEY WORK (RAGLEY)		7,278.50	1,298.00	1,298.00		
4-6771	SURVEY WORK (DOWNTOWN PROJECT)			4,100.00	2,500.00		
4-6772	PHASE 2 #18-ENGINEERING					45,000.00	
4-6773	PHASE 2 #18-CONSTRUCTION					320,000.00	
<b>TOTAL EXPENSES</b>		<b>554,722.11</b>	<b>244,358.42</b>	<b>1,447,534.00</b>	<b>1,265,333.30</b>	<b>505,000.00</b>	<b>-65.1%</b>

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## **EQUIPMENT REPLACEMENT FUND**

This fund is used as an in-house lender. If a department is in need of equipment, it may be purchased through this fund. The department will in turn pay back Equipment Replacement Fund throughout a period of specified years within their annual budget.

The City tries to maintain a fund balance of \$500,000 in this fund.

Purchases for this budget consist of a vehicle for the police department, 2 zero turn mowers for Public Services, a ½ ton pickup for community development.

**City of Henderson  
2013-2014 Adopted Budget**

**EQUIPMENT REPLACEMENT  
REVENUES**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>REVENUES:</b>						
9-5380 INTEREST	11,216.20	3,819.84	3,000.00	3,086.84	2,500.00	-16.7%
9-5401 GENERAL FUND	87,228.00	90,151.00	112,042.00	112,042.00	128,364.00	14.6%
9-5402 WATER-SEWER FUND	25,058.00	40,087.00	40,085.00	40,085.00	98,362.00	145.4%
9-5907 DONATION	91,495.00	38,000.00				
9-5999 BEGINNING BALANCE			44,233.00	0.00	-156,226.00	-453.2%
<b>TOTAL REVENUE</b>	<b>214,997.20</b>	<b>172,057.84</b>	<b>199,360.00</b>	<b>155,213.84</b>	<b>73,000.00</b>	<b>-63.4%</b>

**City of Henderson  
2013-2014 Adopted Budget**

**EQUIPMENT REPLACEMENT  
EXPENSES**

ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>EXPENSES:</b>						
9-6801 EXCAVATOR	46,130.44					
9-6803 1/2 TON PICKUP-WATER PROJ	18,327.10					
9-8604 1/2 TON PICKUP-W/W PLANT	15,428.05					
9-6763 FIRE TRUCK		95,000.00				
9-6765 VEHICLES-PUBLIC SERVICE		20,287.32				
9-6805 BOOM TRACTOR		79,336.18				
9-6806 JAWS OF LIFE		24,999.30				
9-6808 PUBLIC SERVICES TRAILER		3,304.48				
9-6807 TRANSFER TO W/S CONSTR			100,000.00	100,000.00		
9-6764 (2) PATROL CARS			52,470.00	52,470.00		
9-6777 PICKUP-FIRE DEPARTMENT			26,065.00	26,065.46		
9-6791 VEHICLE/CODE ENFORCEMEN	17,999.86				19,000.00	
9-6754 VEHICLES-PD ADMIN		26,512.00	20,825.00	20,824.50	26,000.00	
9-6809 (2) ZERO TURN MOWERS					28,000.00	
<b>TOTAL EXPENSES</b>	<b>97,885.45</b>	<b>249,439.28</b>	<b>199,360.00</b>	<b>199,359.96</b>	<b>73,000.00</b>	<b>-63.4%</b>

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## **WATER & SEWER CONSTRUCTION FUND**

This fund was created to set aside funds for major water & sewer construction projects. The main revenue comes directly from the Water & Sewer Fund.

**City of Henderson  
2013-2014 Adopted Budget**

**WATER & SEWER CONSTRUCTION FUND  
REVENUES**

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>REVENUES:</b>					
32-5380 INTEREST	5,397.06	6,000.00	4,190.75	4,000.00	-33.3%
32-5401 ORCA GRANT #DR060033					
32-5402 TRANSFER FROM W/S	467,090.00	703,000.00	703,000.00	565,000.00	-19.6%
32-5409 TRANSFER FROM EQUIPMENT		100,000.00	100,000.00		-100.0%
32-5919 LANDFILL LEACHATE	3,412.69	5,000.00	2,169.94	3,000.00	-40.0%
32-5998 BEGINNING BALANCE		-131,751.00		63,000.00	-147.8%
<b>TOTAL REVENUES</b>	<b>475,899.75</b>	<b>682,249.00</b>	<b>809,360.69</b>	<b>635,000.00</b>	<b>-6.9%</b>

**City of Henderson  
20 13-2014 Adopted Budget**

**WATER & SEWER CONSTRUCTION FUND  
EXPENSES**

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>EXPENSES:</b>					
32-6742 GENERATOR-ENGINEERING	30,464.75	16,000.00	11,435.25		
32-6744 SCADA-WELL FIELD	54,645.00				
32-6745 SCADA-WELL 4 & 11	40,720.00				
32-6752 LAND-WATER TOWER		749.00	434.36		
32-6771 N. MILL TRAS LINE-ENGEER.	11,540.00	23,500.00	5,450.00		
32-6772 N.MILL TRANS LINE-CONSTR		290,000.00	248,707.57		
32-6773 FM 840 WATER LINE REPAIR	46,450.00				
32-6774 NWWTP/SWTP MOBILE SLUDGE PRESS	277,000.00				
32-6776 WELL #17 REHAB-ENGINEER		22,000.00	11,410.00		
32-6778 GENERATOR PROJECT @SSWWTP		243,000.00	242,742.39		
32-6779 ENGINEERING-LIFT STATIONS		22,000.00	19,802.50		
32-6780 REPLACE LIFT STATION-WOODBOX					
32-6781 REPLACE LIFT STATION-MILLVILLE					
32-6783 WELL #17 CONSTRUCTION					
32-6784 WELL #11-ENGINEERING		20,000.00	5,542.50		
32-6785 WELL #11-CONSTRUCTION		45,000.00	44,917.60		
32-6786 RAGLEY PUMP STATION RENOVATION				65,000.00	
32-6787 SOUTHSIDE CLARIFERS				260,000.00	
32-6788 NORTHSIDE CLARIFER				130,000.00	
32-6789 NORTHSIDE INFLUENT FINE SCREEN				100,000.00	
32-6790 ENGINEERING-WASTEWATER TREATMENT				80,000.00	
<b>TOTAL EXPENSES</b>	<b>460,819.75</b>	<b>682,249.00</b>	<b>590,442.17</b>	<b>635,000.00</b>	<b>-6.9%</b>

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## **FIREMEN'S RELIEF & RETIREMENT FUND**

The Firemen's Relief & Retirement Fund exists to provide benefits for VOLUNTEER FIREMEN. Originally, funding was provided by the state, but at this time funding has been discontinued. The City has opted to continue this benefit.

**City of Henderson  
2013-2014 Adopted Budget**

**FIREMAN'S RELIEF FUND  
REVENUES**

ACCOUNT	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>REVENUES:</b>							
61-5375	VOLUNTEER RETIREMENT DUES	96.50	0.00	100.00	0.00		-100.0%
61-5380	INTEREST	88.19	7.84	10.00	4.19	5.00	-50.0%
61-5401	GENERAL TRANSFER	1,500.00	1,500.00	1,500.00	1,500.00	2,000.00	33.3%
61-5999	BEGINNING BALANCE			1,390.00	0.00	995.00	-28.4%
<b>TOTAL REVENUE</b>		<b>1,684.69</b>	<b>1,507.84</b>	<b>3,000.00</b>	<b>1,504.19</b>	<b>3,000.00</b>	<b>0.0%</b>

**City of Henderson  
2013-2014 Adopted Budget**

**FIREMAN'S RELIEF FUND  
EXPENSES**

ACCOUNT	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	Y-T-D 9/30/2013	2013-2014 ADOPTED	INCREASE/ DECREASE
<b>EXPENSES:</b>							
61-6201-61	RETIRED FIREMEN	2,850.16	2,800.21	3,000.00	2,600.28	3,000.00	0.0%

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**City of Henderson  
Pay Scale 10/01/2013  
2% Cost of Living**

Pay Group		Min	Max	Title/Position Code
1	Annual	16,178.45	19,178.45	
	Monthly	1,348.20	1,598.20	
	Bi-Weekly	622.25	737.63	
	Hourly	7.78	9.22	
2	Annual	16,987.37	19,987.37	
	Monthly	1,415.61	1,665.61	
	Bi-Weekly	653.36	768.75	
	Hourly	8.17	9.61	
3	Annual	17,836.74	20,836.74	Part Time Civic Center Attendant
	Monthly	1,486.40	1,736.40	
	Bi-Weekly	686.03	801.41	
	Hourly	8.58	10.02	
4	Annual	18,728.58	21,728.58	
	Monthly	1,560.71	1,810.71	
	Bi-Weekly	720.33	835.71	
	Hourly	9.00	10.45	
5	Annual	19,665.01	22,665.01	
	Monthly	1,638.75	1,888.75	
	Bi-Weekly	756.35	871.73	
	Hourly	9.45	10.90	
6	Annual	20,648.26	23,648.26	
	Monthly	1,720.69	1,970.69	
	Bi-Weekly	794.16	909.55	
	Hourly	9.93	11.37	
7	Annual	21,680.67	24,680.67	
	Monthly	1,806.72	2,056.72	
	Bi-Weekly	833.87	949.26	
	Hourly	10.42	11.87	
8	Annual	22,764.70	25,764.70	
	Monthly	1,897.06	2,147.06	
	Bi-Weekly	875.57	990.95	
	Hourly	10.94	12.39	
9	Annual	23,902.94	26,902.94	Mowing Crew
	Monthly	1,991.91	2,241.91	Public Services Labor
	Bi-Weekly	919.34	1,034.73	Animal Control Officer Part Time
	Hourly	11.49	12.93	Custodian Part Time

**City of Henderson  
Pay Scale 10/01/2013  
2% Cost of Living**

Pay Group		Min	Step 10 10 yrs	Title/Position Code
10	Annual	25,098.09	28,098.09	Custodian Parks Coordinator
	Monthly	2,091.51	2,341.51	
	Bi-Weekly	965.31	1,080.70	
	Hourly	12.07	13.51	
11	Annual	26,352.99	29,352.99	General Maintenance Labor
	Monthly	2,196.08	2,446.08	
	Bi-Weekly	1,013.58	1,128.96	
	Hourly	12.67	14.11	
12	Annual	27,670.64	30,670.64	Code EnForcement Parks Officer
	Monthly	2,305.89	2,555.89	
	Bi-Weekly	1,064.26	1,179.64	
	Hourly	13.30	14.75	
13	Annual	29,054.17	32,054.17	Public Services Crew Meter Reader Tourism Asst
	Monthly	2,421.18	2,671.18	
	Bi-Weekly	1,117.47	1,232.85	
	Hourly	13.97	15.41	
14	Annual	30,506.88	33,506.88	Animal Control Officer Equipment Operator II Admin. Asst Code Enforcment Officer Water Plant Operator-Trainee
	Monthly	2,542.24	2,792.24	
	Bi-Weekly	1,173.34	1,288.73	
	Hourly	14.67	16.11	
15	Annual	32,032.22	35,032.22	Dispatcher/Records Tech Utility Clerk
	Monthly	2,669.35	2,919.35	
	Bi-Weekly	1,232.01	1,347.39	
	Hourly	15.40	16.84	
16	Annual	33,633.84	36,633.84	Firefighter Civic Center Coordinator Police Chief Secretary Sr. Dispatcher/Records Water Plant Operator/Pumper Municipal Court Clerk
	Monthly	2,802.82	3,052.82	
	Bi-Weekly	1,293.61	1,408.99	
	Hourly	16.17	17.61	
17	Annual	35,315.53	38,315.53	Animal Control Supervisor Crewleader Maintenance Crew Utility Billing Coordinator Equipment Opr I Wastewater Plant Operator II Juvenile Case Mgr AP/Purchase Coord
	Monthly	2,942.96	3,192.96	
	Bi-Weekly	1,358.29	1,473.67	
	Hourly	16.98	18.42	

**City of Henderson  
Pay Scale 10/01/2013  
2% Cost of Living**

Pay Group		Min	Step 10 10 yrs	Title/Position Code
18	Annual	37,081.30	40,081.30	Fire Lieutenant
	Monthly	3,090.11	3,340.11	Water Plant Lead Operator
	Bi-Weekly	1,426.20	1,541.59	Payroll Coordinator
	Hourly	17.83	19.27	
19	Annual	38,935.37	41,935.37	Patrol Officer
	Monthly	3,244.61	3,494.61	Health Official
	Bi-Weekly	1,497.51	1,612.90	City Mgr Admin Ass't/Ass't City Sec
	Hourly	18.72	20.16	
20	Annual	40,882.14	43,882.14	Tourism Coord
	Monthly	3,406.84	3,656.84	Maintenance Foreman
	Bi-Weekly	1,572.39	1,687.77	Parks/Cemetery Foreman
	Hourly	19.65	21.10	Public Services Foreman
21	Annual	42,926.24	45,926.24	Public Utilities Foreman
	Monthly	3,577.19	3,827.19	
	Bi-Weekly	1,651.01	1,766.39	
	Hourly	20.64	22.08	
22	Annual	45,072.56	48,072.56	Patrol Sergeant
	Monthly	3,756.05	4,006.05	C.I.D.Sgt
	Bi-Weekly	1,733.56	1,848.94	Fire Captain
	Hourly	21.67	23.11	Task Force Invest.
23	Annual	47,326.18	50,326.18	Waste Water Plant Foreman
	Monthly	3,943.85	4,193.85	
	Bi-Weekly	1,820.24	1,935.62	
	Hourly	22.75	24.20	
24	Annual	49,692.49	52,692.49	
	Monthly	4,141.04	4,391.04	
	Bi-Weekly	1,911.25	2,026.63	
	Hourly	23.89	25.33	
25	Annual	52,177.12	55,177.12	Water & Wastewater Supt
	Monthly	4,348.09	4,598.09	Public Services Sup't
	Bi-Weekly	2,006.81	2,122.20	Police Lieutenant
	Hourly	25.09	26.53	
26	Annual	54,785.97	57,785.97	Building Official
	Monthly	4,565.50	4,815.50	
	Bi-Weekly	2,107.15	2,222.54	
	Hourly	26.34	27.78	

**City of Henderson  
Pay Scale 10/01/2013  
2% Cost of Living**

Pay Group		Min	Step 10 10 yrs	Title/Position Code
27	Annual	57,525.27	60,525.27	Deputy Finance Director City Secretary
	Monthly	4,793.77	5,043.77	
	Bi-Weekly	2,212.51	2,327.90	
	Hourly	27.66	29.10	
28	Annual	60,401.54	63,401.54	
	Monthly	5,033.46	5,283.46	
	Bi-Weekly	2,323.14	2,438.52	
	Hourly	29.04	30.48	
29	Annual	63,421.61	66,421.61	Int. Utility Director Deputy Fire Chief
	Monthly	5,285.13	5,535.13	
	Bi-Weekly	2,439.29	2,554.68	
	Hourly	30.49	31.93	
30	Annual	66,592.69	69,592.69	Deputy Police Chief
	Monthly	5,549.39	5,799.39	
	Bi-Weekly	2,561.26	2,676.64	
	Hourly	32.02	33.46	
31	Annual	69,922.33	72,922.33	Fire Chief Finance Director Public Services Director Utilities Director Community Deveopment Director
	Monthly	5,826.86	6,076.86	
	Bi-Weekly	2,689.32	2,804.70	
	Hourly	33.62	35.06	
32	Annual	73,418.45	76,418.45	Chief of Police
	Monthly	6,118.20	6,368.20	
	Bi-Weekly	2,823.79	2,939.17	
	Hourly	35.30	36.74	
33	Annual	77,089.37	80,089.37	
	Monthly	6,424.11	6,674.11	
	Bi-Weekly	2,964.98	3,080.36	
	Hourly	37.06	38.50	
34	Annual	80,943.84	83,943.84	
	Monthly	6,745.32	6,995.32	
	Bi-Weekly	3,113.22	3,228.61	
	Hourly	38.92	40.36	
35	Annual	84,991.03	87,991.03	
	Monthly	7,082.59	7,332.59	
	Bi-Weekly	3,268.89	3,384.27	
	Hourly	40.86	42.30	

**City of Henderson  
Pay Scale 10/01/2013  
2% Cost of Living**

Pay Group		Min	Step 10 10 yrs	Title/Position Code
36	Annual	89,240.58	92,240.58	
	Monthly	7,436.71	7,686.71	
	Bi-Weekly	3,432.33	3,547.71	
	Hourly	42.90	44.35	
37	Annual	93,702.61	96,702.61	
	Monthly	7,808.55	8,058.55	
	Bi-Weekly	3,603.95	3,719.33	
	Hourly	45.05	46.49	
38	Annual	98,387.74	101,387.74	
	Monthly	8,198.98	8,448.98	
	Bi-Weekly	3,784.14	3,899.53	
	Hourly	47.30	48.74	
39	Annual	103,307.13	106,307.13	
	Monthly	8,608.93	8,858.93	
	Bi-Weekly	3,973.35	4,088.74	
	Hourly	49.67	51.11	

