



CITY OF HENDERSON

2015-2016 ADOPTED BUDGET

Mayor, Patricia Brack

Councilperson District 1, Thomas Goode

Councilperson District 2, Reginald Weatherton

Councilperson District 3, Thomas Ward

Councilperson District 4, Melissa Morton

Councilperson District 5, Steve Higginbotham

City Manager, Tim Kelty

Finance Director, Karen Vaughn



**City of Henderson
Fiscal Year 2015-2016
Budget Cover Page**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$129,102, which is a 3.81% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$24,850.50.

The members of the governing body voted on the budget as follows:

FOR: Council Member Tommy Goode
 Council Member Reginald Weatheron
 Council Member Thomas Ward
 Council Member Melissa Morton
 Council Member Steve Higginbotham

AGAINST: None

PRESENT (and not voting): None

ABSENT: None

Property Tax Rate Comparison

	2014-2015	2015-2016
Property Tax Rate	.5153	.5217
Effective Tax Rate	.495680	.50373
Effective Maintenance & Operations Tax Rate	.574737	.704023
Rollback Tax Rate	.515309	.57660
Debt Rate	.0543	.1060

Total debt obligation for City of Henderson secured by property taxes is \$712,207

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Executive Summary

The following 2015-2016 budget offers a strong, conservatively balanced General Fund Budget. The Water and Sewer Fund requires \$119,000 from reserves in order to balance. All other funds are conservatively presented with sufficient revenue streams to cover a very aggressive project development schedule for 2015-2016. Through this budget, Management has developed a stable financial environment in which to operate, and address the needs that were outlined and discussed in the Strategic Planning meeting held on May 19th, 2015.

Sales tax and Property tax are the primary drivers of revenue for the City's general fund. When HEDCO sales tax and garbage and trash fees are removed, (which both have a 0 net effect on the general fund) those two revenue sources make up almost 80% of general fund revenues for the City.

Tax Rate History and Proposed rate

The City of Henderson has had a strong tradition of maintaining a flat total tax rate. Until last year, the City had adopted a total tax rate of .5217, with the amount pledged to Maintenance and Operations (M&O) and to Debt (I&S) fluctuating as necessary within this overall parameter. Last year as a result in a large fluctuation in Debt revenue received the year previously in combination with limits from state regulated tax roll-back rate requirements, the city adopted a slightly lower total tax rate of .5153.

The adopted tax rate for 2015-2016 restores the city's previous 14 year tradition with a total rate of .5217. This rate includes an M&O (General Fund operations) Rate of .4157, and an I&S (General debt) rate of .1060.

Sales Tax Revenue

While increases in sales tax revenues have decreased significantly recently, Sales tax revenues remain strong, and have been conservatively estimated for the coming year. Unadjusted final Sales Tax revenues for the 2014-2015 fiscal year were just under \$3,000,000 which was more than 5% more than the previous year. However because of dropping revenues in the final months of the fiscal year, sales tax revenue for 2015-2016 were estimated about 3% less than last year at \$2,900,000.

Strategic Planning initiatives

On May 19, 2015, Council met with staff and conducted the City's second annual strategic planning workshop. Each department prepared individual strategic plans, identifying their departmental resources, functions, and needs. Needs identified were separated into Infrastructure, Personnel, Capital Equipment, and Programmatic categories. Staff also made recommendation on the timing of those needs. At the meeting each Council Member responded to the presentation by Staff, identifying priorities and giving direction to staff on how they would like the city to proceed. Once again, Council supported maintaining the City's increased financial commitment to street maintenance and resurfacing. Also discussed was the need to purchase several capital items including a new Fire Truck for the Fire department and Dump Truck for Public Services. Comprehensive Planning and updating the City's zoning ordinance was also a high priority that has been supported by Council. Finally, improvements are to continue to the City's parks and cemeteries, including the construction of restroom facilities in the downtown Pocket Park, completion of the border fence at the Old town Cemetery and various improvements at Lake Forest, Yates and Fair Parks.

The Water and Sewer Department also has many capital items included in the budget including \$280,000 in various improvements at the North and Southside wastewater treatment plant and several water pump stations and wells. The department's elevated and ground storage maintenance program will continue and include the complete rehab of the Van Buren and Jola Street Elevated water storage tanks. As a result of long term planning and in consideration of a long list of improvements needed in water and sewer over the next several years, \$390,000 was transferred to the Water and Sewer Construction fund, \$110,000 more than is budgeted to be spent, with the intention of creating a relatively stable annual budget for improvements over the next several years, and reducing the need to issue additional future debt in order to address those needs identified during the strategic planning meeting. It must be pointed out that the Water and sewer budget includes an increased expenditure from reserves in the amount of \$119,000. However, the City currently maintains a very large reserve balance in water and sewer that can absorb this deficit.

Below is a list of some of the bigger ticket items and strategic advances that address those priorities.

- **Infrastructure**
 - Continued Increased funding for street improvements
 - City Hall Renovations
 - New Animal Shelter
 - Remodel Fire Station #2
 - Water Tower and Tank Maintenance
 - Park improvements
 - Yates- Park Basketball Court improvements and tree planting
 - Lake Forest Park – Trails, Plaza and Pavilion
 - Fair Park – Pavilion and Shade Covers for benches
 - Pocket Park Construction Downtown and downtown restroom
 - Complete fence at Old City Cemetery
 - Water Well and Pump Station improvements
 - Water and Sewer line replacement
 - Southside and Northside WWTP improvements
 - Civic Center Building improvements

- **Funding to support Personnel needs**
 - In house management training for Directors
 - 2 additional Dispatch positions
 - Increase in Cell Phone Allowance from \$35 to \$50/month
 - 2% cost of living adjustment

- **Capital equipment**
 - Public services Dump Truck and Zero Turn Mower
 - Vehicle replacement Public Services(1), Police (3), Utilities (2)
 - Stop Sign Replacement program
 - Engine 1 Pumper Fire Truck
 - Fire Rescue Tools (Jaws)
 - Surveillance Cameras (Code Services, Water office, Civic Center,
 - Police Data Server to support body cameras
 - Sewer tapping machine

- **Programmatic**
 - Comprehensive Plan and Zoning Ordinance overhaul
 - SCADA software for Water Department
 - Southside TCEQ permit renewal engineering
 - Charter Review

Capital Equipment Fund

The City maintains a Capital Equipment Fund that is used to internally finance capital equipment. Much of the City's large capital equipment purchases are financed through this fund. Funds used to purchase equipment through that fund are paid back into the fund by the department purchasing the equipment over the life expectancy of the equipment purchased. The balance maintained in the fund earns interest, but the departments do not pay interest on the money borrowed from the fund.

Over 20 years ago the City established the fund, placing general fund revenues in the account at that time. In 2008, the City infused the account with an additional \$500,000 after the fund was depleted because the repayment of a large fire apparatus purchase was forgiven. Last year in anticipation of the need to purchase 2 additional fire trucks in the next few years, an additional \$100,000 was infused into this fund from the general fund to build this funds capacity. Today the funds reflects assets of a little over \$500,000,

This 2015/2016 budget proposes the purchase of \$630,000 in capital equipment by various departments, the repayment of which would begin in the following budget. This includes \$460,000 for the purchase of a new Fire Truck, the fund is budgeted to take on outside debt for the fire truck purchase receiving revenue to offset this expense. Scheduled payments by departments into fund in 2014/2015, plus the outside loan for the fire truck are \$639,322.

General Construction Fund

The City also maintains a cumulative General Construction Fund, which funds building and infrastructure improvements throughout the city (with the exception of Water & Sewer projects, and Street & Drainage projects which have their own dedicated funding sources). As of October 1, 2015, the General Construction Fund carried a current balance of \$1,016,200. However of that balance \$519,000 has been obligated for projects begun in the 2014/2015 budget. It has dedicated sources of revenue including landfill gate proceeds and recovered demolition costs that generate around \$300,000 per year.

This year's budget proposes \$482,000 in General Construction Fund expenditures, including the items listed on the previous page. One of the major cost items is the Construction of restrooms in the downtown pocket park estimated to be \$150,000. Other large items included are completion of trails and the construction of a Plaza at Lake Forest Park, completion of the fence at the Old City Cemetery, and renovations to City Hall.

An additional \$179,000 from General fund is proposed to support and build up this fund. Based on this budget the General Construction fund will retain almost \$600,000 at year's end for future projects.

Street and Drainage Fund

Until last year, with the exception of the \$750,000 from the Texas Capital Fund, the City budgeted and spent approximately \$485,000 annually from the Street and Drainage Fund for street improvements. At the strategic planning retreat in May, Council made it clear that funding for street maintenance and resurfacing continued to be their highest priority heading into the future, and renewed its pledge to maintain an increase in funding level in the Street and Drainage Fund.

Dedicated sources of funding for the Street and Drainage Fund include Electric Franchise revenue, 10% of the City's General Fund sales tax revenue, and Charges for Street use. These dedicated sources generate over \$500,000 a year for street maintenance and resurfacing.

While \$750,000 was originally budgeted in 2014/2015, for Contract 18, during the year additional funding was identified that allowed the City to pledge an additional \$480,000 bringing the total amount awarded for Contract #18 to over \$1.2 million. It is not anticipated that the City will be able to repeat this level of funding in 2015/2016, but it has repeated the higher than normal \$750,000 for Contract #19. A three year plan was previously developed that will allow funding at this higher level to be maintained for at least 2 more years.

Water and sewer Construction Fund and capital expenses

Water and Sewer Construction Projects are generally funded through a combination of bond funds and the water and sewer construction fund. In its strategic plan, the water and sewer department included a large number of important improvements to water and sewer infrastructure, including maintenance on its elevated and ground storage tanks and work at the water and wastewater treatment plants. Much of the work at the treatment plants has already been authorized, and is proceeding utilizing existing bond funds. However, some of this work will need to carry over into the new fiscal year.

The Water and Sewer Construction fund carries a current balance of \$598,000. \$280,900 is proposed to be spent from this fund in 2015/2016. However this fund currently does not have a significant dedicated revenue source, and these expenditures pull from the current fund balance as well as the general Water and Sewer budget. The amount being pledged from the water and sewer budget in 2015/2016 is \$390,000. This amount reflects a 5-year annual receipt/expenditure schedule to meet current and future project needs. It provides for a steady and consistent revenue stream from the utility reducing the need for issuing outside debt for anything other than multi-million dollar improvement.

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 inquiries, 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.

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.

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).

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.

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.

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

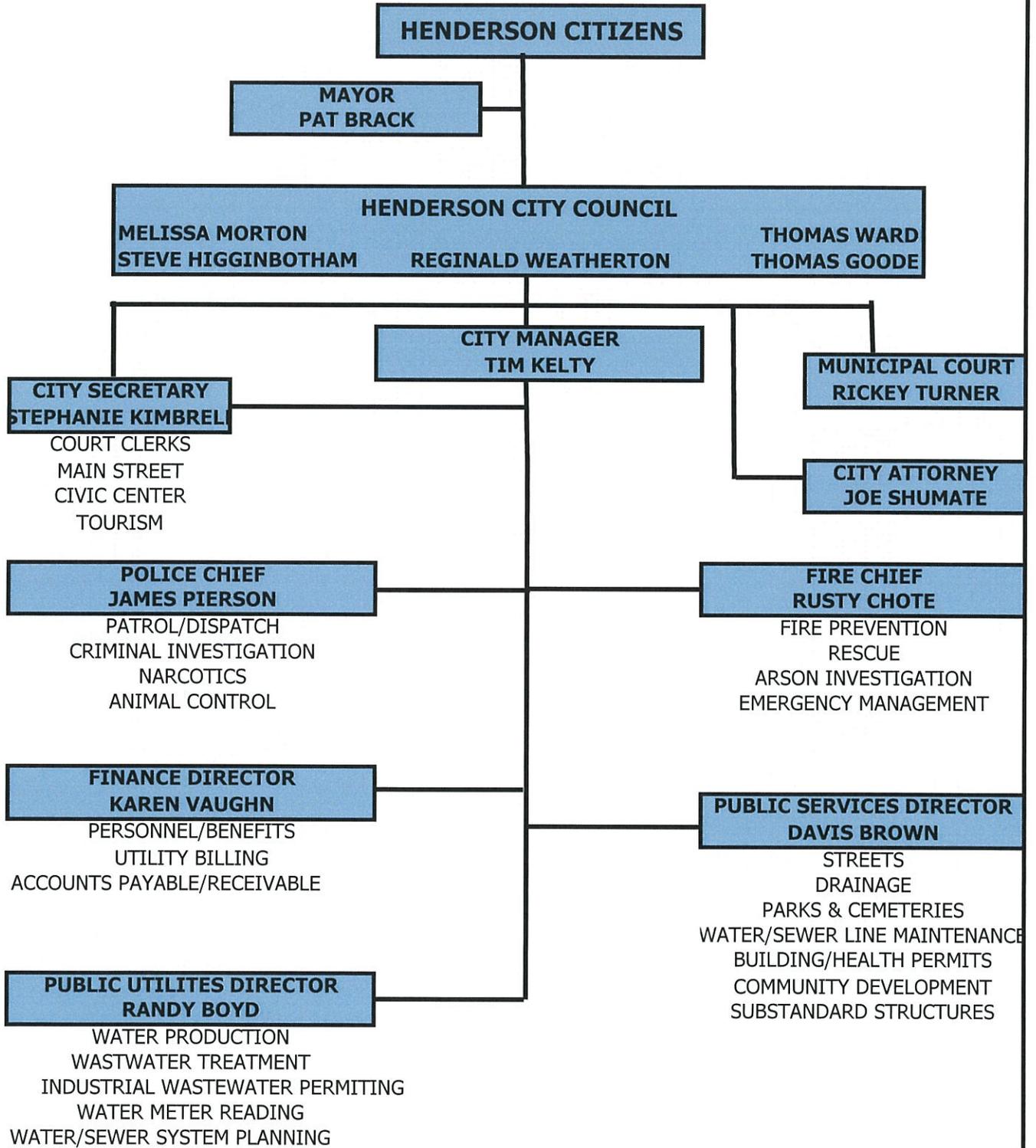
Expenditures shall be legal only on the basis of appropriations in the budget and on the authority of warrants issued by authority of the City Council. For good cause shown the City Council may pass resolutions, transferring appropriations made from one department to another department, but in no event 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



BUDGET CALENDAR

FISCAL YEAR 2015-2016

May 19, 2015	Strategic Planning Retreat
June 22 ⁿ , 2015	Distribute Budget Packets to Department Heads
July 1, 2015	Deadline to return budget Packets to City Manager (Finance Director)
July 9, 2015	Preliminary First Draft of Budget (internal)
July 14, 2015 <i>Regular Meeting</i>	Call for Public Hearing on Budget Call for Public Hearing on Tax Rate
July 21-23	Review First Draft with Department Heads Meet with Stephanie to review budgets July 24 th . Meet with Davis to review budget July 29 th .
July 25, 2015	Receive Certified Appraisal Roll
Aug. 4, 2015	Official <i>First</i> Draft distributed to Council
August 11, 2015 <i>Regular Meeting</i>	Council Budget Workshop (5:30 p.m. <i>special meeting</i>) Public Hearing on Proposed Budget First Public Hearing on Tax Rate
August 20	Second Draft distributed to Council
August 25, 2015 <i>Special Meeting</i>	Second Public Hearing of Tax Rate First Reading of Tax Rate Ordinance First Reading of Budget Ordinance
Sept. 8, 2015 <i>Regular Meeting</i>	Second and Final Reading of Tax Rate Ordinance Second and Final Reading of Budget Ordinance

ORDINANCE NO. 15-08-02

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, 2015, 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.

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 2015 and beginning January 1, 2015 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:

2011 Bond Series	2.70%	or	\$.0141
2012 Bond Series	4.97%	or	\$.0259
2014 Bond Series	12.65%	or	\$.0660
General Fund	<u>79.68%</u>	or	<u>\$.4157</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, 2015 and January, 2016 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, 2016 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, 2016, 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, 2016 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.

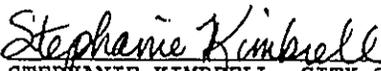
PASSED AND APPROVED this first reading, on this the 25th day of August 2015.

PASSED, APPROVED, AND ADOPTED this second and final reading, on this the 8th day of September 2015.



THOMAS WARD, MAYOR PRO TEM

ATTEST:



STEPHANIE KIMBRELL, CITY SECRETARY

ORDINANCE NO. 15-08-01

AN ORDINANCE ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015, AND ENDING SEPTEMBER 30, 2016, 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, 2015 and ending September 30, 2016, 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:

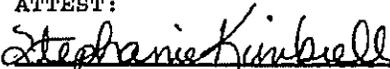
That the budget of the City of Henderson, Texas, for the fiscal year beginning October 1, 2015, and ending September 30, 2016, as prepared by the City Manager and as amended by the findings of the City Council of the City of Henderson, Texas, be and the same is hereby in all things approved and adopted as the Official Budget of the City of Henderson, Texas.

PASSED AND APPROVED on the first reading on this the 25th day of August 2015.

PASSED, APPROVED AND ADOPTED on the second and final reading on this the 8th day of September 2015.


THOMAS WARD, MAYOR PRO TEM

ATTEST:


STEPHANIE KIMBRELL, CITY SECRETARY

CITY OF HENDERSON 2015-2016 BUDGET SUMMARY

OPERATING BUDGETS:

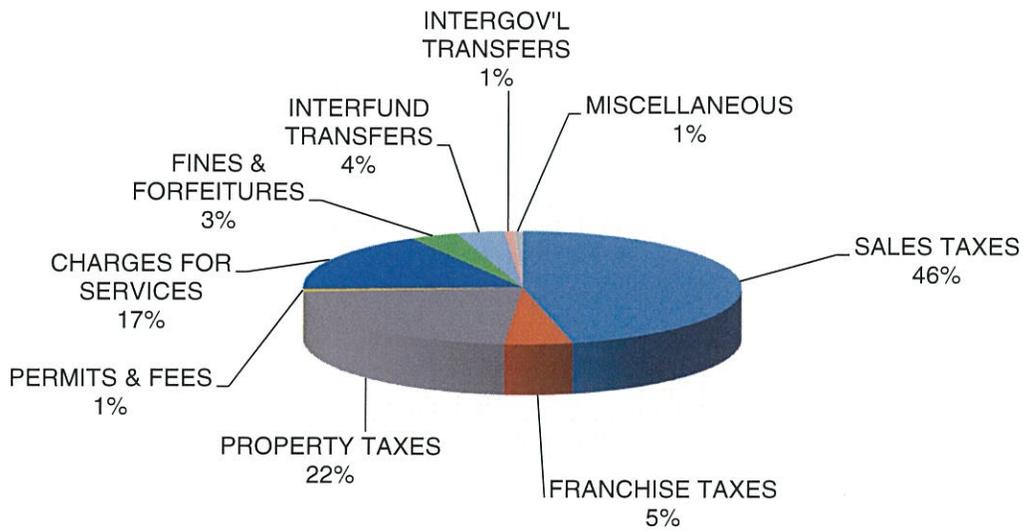
GENERAL FUND	\$	12,565,558
WATER & SEWER FUND	\$	5,582,815
TOURISM FUND	\$	370,445
MAIN STREET FUND	\$	34,870
GENERAL FUND DEBT	\$	713,767
FIREMEN'S RELIEF & RETIRMENT	\$	<u>2,500</u>
TOTAL OPERATING BUDGET	\$	19,269,955

CAPITAL IMPROVEMENT BUDGETS:

STREET & DRAINAGE FUND		890,208.00
EQUIPMENT REPLACEMENT	\$	630,000
GENERAL CONSTRUCTION FUND	\$	482,000
WATER & SEWER CONSTRUCTION	\$	<u>280,900</u>
TOTAL CAPITAL IMPROVMENTS	\$	<u>2,283,108</u>

TOTAL BUDGET FOR YEAR 2015-2016		<u><u>\$ 21,553,063</u></u>
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GENERAL FUND REVENUES BY SOURCE



■ SALES TAXES	■ FRANCHISE TAXES	■ PROPERTY TAXES
■ PERMITS & FEES	■ CHARGES FOR SERVICES	■ FINES & FORFEITURES
■ INTERFUND TRANSFERS	■ INTERGOV'L TRANSFERS	■ MISCELLANEOUS

SOURCE:

SALES TAXES	\$ 5,820,050.00
FRANCHISE TAXES	\$ 628,000.00
PROPERTY TAXES	\$ 2,815,000.00
PERMITS & FEES	\$ 87,000.00
CHARGES FOR SERVICES	\$ 2,157,137.00
FINES & FORFEITURES	\$ 440,350.00
INTERFUND TRANSFERS	\$ 444,500.00
INTERGOV'L TRANSFERS	\$ 91,521.00
MISCELLANEOUS	\$ 82,000.00

ANTICIPATED REVENUES FOR 2015-2016	\$ 12,565,558.00
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GENERAL FUND REVENUES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
01-5310-00	SALES TAX	- 2,524,433.08	- 2,827,552.16	- 2,750,000.00	- 2,458,880.53	- 2,900,000.00
01-5311-00	HEDCO SALES TAX			- 1,375,000.00	- 1,229,440.26	- 1,450,000.00
01-5312-00	SALES TAX FOR ADVALORUM TAX	- 1,262,216.54	- 1,415,956.37	- 1,375,000.00	- 1,229,440.25	- 1,450,000.00
01-5313-00	MIXED DRINK TAX	- 9,210.39	- 11,699.40	- 10,000.00	- 11,017.97	- 15,000.00
01-5321-00	HOTEL-MOTEL CITY'S RESERVE	- 4,500.00	- 4,500.00	- 4,500.00	- 3,000.00	- 4,500.00
01-5322-00	DISCOUNT OF SALES TAX PAYMENT	- 608.27	- 731.34	- 550.00	- 526.69	- 550.00
01-5330-00	ELECTRIC FRANCHISE	- 204,239.93	- 210,887.29	- 210,000.00	- 207,335.38	- 210,000.00
01-5331-00	NATURAL GAS FRANCHISE	- 44,252.35	- 49,419.69	- 40,000.00	- 39,951.39	- 45,000.00
01-5332-00	TELEPHONE FRANCHISE	- 29,227.21	- 29,643.19	- 25,000.00	- 22,285.02	- 28,000.00
01-5333-00	CABLE T-V FRANCHISE	- 194,570.93	- 195,557.96	- 195,000.00	- 145,209.25	- 195,000.00
01-5334-00	STREET USE FRANCHISE	- 147,944.96	- 151,522.84	- 150,000.00	- 118,685.63	- 150,000.00
01-5340-00	PERMITS & INSPECTIONS	- 80,625.23	- 98,121.36	- 90,000.00	- 76,030.10	- 85,000.00
01-5350-00	CURRENT TAX	- 2,363,238.61	- 2,153,200.65	- 2,736,000.00	- 2,918,737.18	- 2,720,000.00
01-5351-00	DELINQUENT TAX	- 69,049.37	- 69,843.66	- 60,000.00	- 27,703.20	- 55,000.00
01-5352-00	PENALTY-INT-REDEMPTION DEL.TAX	- 32,359.06	- 37,572.17	- 60,000.00	- 31,076.32	- 40,000.00
01-5357-00	BALL FIELD RENTALS	- 9,890.00	- 2,735.00	- 10,000.00	- 1,495.00	- 2,000.00
01-5360-00	ANIMAL SHELTER	- 30,690.30	- 31,230.00	- 30,000.00	- 15,107.00	- 30,000.00
01-5364-00	GARBAGE & TRASH	- 1,825,617.63	- 1,853,306.88	- 1,890,000.00	- 1,506,434.81	- 2,080,000.00
01-5367-00	PARK USE FEES	- 3,350.00	- 3,900.00	- 4,000.00	- 2,165.00	- 3,300.00
01-5368-00	WATER-SEWER DEBT & MGT.	- 440,000.00	- 492,000.00	- 492,000.00	- 328,000.00	- 440,000.00
01-5369-00	TOWER RENTAL-NEXTEL	- 9,522.00	- 9,522.00	- 9,522.00	- 6,348.00	- 9,522.00
01-5370-00	MUNICIPAL COURT	- 420,826.19	- 410,899.05	- 425,000.00	- 330,948.71	- 410,000.00
01-5372-00	MUNICIPAL SECURITY FEE	- 7,982.81	- 7,282.07	- 7,500.00	- 5,623.28	- 7,200.00
01-5373-00	MUNICIPAL COURT TIMELY FEE	- 8,766.04	- 5,744.79	- 5,400.00	- 4,426.28	- 5,000.00
01-5374-00	MUNICIPAL TECHNOLOGY FEE	- 7,971.67	- 7,265.12	- 7,800.00	- 5,674.06	- 7,500.00
01-5375-00	TOWER RENTAL-VERIZON WIRELESS	- 9,306.39	- 10,315.56	- 10,315.00	- 7,736.67	- 10,315.00
01-5377-00	JUDICIAL SUPPORT FUND	- 1,770.26	- 1,641.34	- 1,700.00	- 1,276.16	- 1,600.00
01-5378-00	JUVENILE CASE MANAGER	- 10,036.95	- 9,123.65	- 10,000.00	- 7,114.53	- 9,000.00
01-5379-00	MISCELLANEOUS COURT REVENUE		- 338.00	- 50.00	- 94.00	- 50.00
01-5380-00	INTEREST INCOME	- 43,780.66	- 36,171.56	- 35,000.00	- 19,563.80	- 25,000.00
01-5390-00	CHAMPION EMS RENT	- 24,000.00	- 24,000.00	- 24,000.00	- 20,000.00	- 24,000.00
01-5414-00	TOURISM MGT FEE			- 4,500.00	- 3,000.00	- 4,500.00
01-5902-00	MISCELLANEOUS	- 5,270.63	- 38,273.25	- 11,000.00	- 20,064.56	- 12,000.00
01-5904-00	ROYALTY & OIL REVENUE	- 12,944.95	- 24,033.95	- 22,000.00	- 3,490.68	- 12,000.00
01-5905-00	RUSK COUNTY FIRE	- 20,239.80	- 23,380.07	- 21,000.00	- 32,536.71	- 30,000.00
01-5906-00	SALE OF CITY PROPERTY	- 31,906.01	3,899.83	- 20,000.00	- 3,500.00	- 18,000.00
01-5907-00	DONATIONS-FIRE DEPARTMENT		- 10,000.00		- 8,559.20	
01-5908-00	SALE CEMETERY LOTS	- 22,280.00	- 21,000.00	- 15,000.00	- 18,400.00	- 15,000.00
01-5909-00	DONATION -POLICE DEPT				- 311.72	
01-5912-00	DONATIONS-A.S. Medical & Suppl		2,300.00		- 17,505.23	
01-5915-00	SOLID WASTE MGT GRANT	- 5,837.06				
01-5918-00	HOMELAND SECURITY GRANT	- 13,941.85			- 14,000.00	

GENERAL FUND REVENUES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
01-5921-00-	DONATIONS	- 1,529.71	- 7,850.00		- 400.00	
01-5923-00-	DONATIONS FOR LAKE FOREST PARK				- 900.00	
01-5930-00-	LEOSE TRAINING REVENUE-STATE				- 2,742.10	
01-5980-00-	HOME Grant for Community Devel				- 38,480.46	
01-5982-00-	ETMC repayment for Grant funds		- 723,222.00			
01-5983-00-	US MARSHAL PROGRAM	- 288.32	- 534.26	- 600.00	- 347.24	- 500.00
01-5984-00-	TEXAS FORESTRY SERVICES	- 8,675.00	- 1,110.00			
01-5985-00-	HISD- K-9 PROJECT	- 1,005.07				
01-5987-00-	TASK FORCE INCOME	- 45,576.38	- 34,503.68			
01-5988-00-	HISD-LIAISON OFFICER	- 61,339.49	- 61,227.82	- 61,021.00	- 42,347.50	- 61,021.00
01-5992-00-	FEMA FUNDS				- 2,556.40	
01-5994-00-	GRANT-FIRE DEPARTMENT	- 440.00				
01-5996-00-	BULLETPROOF VEST GRANTS		- 7,269.46			
	TOTAL GEN FUND REVENUES	- 10,051,261.10	- 11,107,887.76	- 12,198,458.00	- 10,990,468.27	- 12,565,558.00

GENERAL FUND REVENUES DETAILS

TAXES: SALES TAX REVENUES

5310 CITY SALES TAX \$ 2,900,000

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 2014-2015.

5311 HEDCO SALES TAX \$ 1,450,000

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 2014-2015.

5312 SALES TAX FOR REDUCTION OF AD VALOREM TAX \$ 1,450,000

Description:

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

Assumption:

Based upon actual collection from 2014-2015 and the ad valorem tax collected by the County on vehicles held by dealers for resale.

GENERAL FUND REVENUES DETAILS

5313 MIXED DRINK TAX \$ 15,000

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 2014-2015 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 \$ 5,820,050

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 \$ 45,000

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 2014-2015 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 \$ 195,000

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 \$ 150,000

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 \$ 2,080,000 with the City receiving an average of 8.3% of this amount.

TOTAL FRANCHISE TAXES \$ 628,000

PROPERTY TAXES

5350 CURRENT TAXES \$ 2,720,000

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 1st of each year and become delinquent or past due on February 1st.

Assumption:

The net taxable property value for 2015 is \$704,221,302. The tax rate of .5153 per \$100 will be

GENERAL FUND REVENUES DETAILS

Continue Current Tax

assessed. General Fund Debt of 2015 is \$713,767.00. The entire amount will come from debt reserve, and with a collection rate of approx. 98.5% that will leave M & O a balance of \$ 1,965,433.

5351 DELINQUENT TAXES \$ 55,000

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 \$ 40,000

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 1st 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 \$ 2,815,000

TOTAL TAXES \$ 9,263,050

GENERAL FUND REVENUES DETAILS

PERMITS AND FEES:

5340 PERMITS & INSPECTIONS \$ 85,000

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 2014-2015.

5357 BALL FIELD RENTAL \$ 2,000

Description:

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

Assumption:

Based on history from 2014-2015.

TOTAL FOR PERMITS & FEES \$ 87,000

CHARGES FOR SERVICES

5360 ANIMAL SHELTER \$ 30,000

Description:

Adoption rates for animals at the shelter are:

Dogs \$ 55

Cats 45

Other 10

Assumption:

Based upon adoptions from 2014-2015

GENERAL FUND REVENUES DETAILS

5364 GARBAGE & TRASH \$ 2,080,000

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 \$ 3,300

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 \$ 10,315

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 \$ 2,157,137

FINES AND FORFEITURES:

5370 MUNICIPAL COURT \$ 410,000

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 \$ 7,200

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 \$ 5,000

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

\$ 1,600

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

\$ 9,000

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.

5379 MISCELLANEOUS COURT REVENUE

\$ 50.00

Description:

Miscellaneous charges that the court may collect.

Assumption:

Based upon history.

TOTAL FINES AND FORFEITURES

\$ 440,350

GENERAL FUND REVENUES DETAILS

INTERFUND TRANSFERS

5368 WATER-SEWER DEBT & MGT. \$ 440,000

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.

5414 TOURISM MGT FEE \$ 4,500

Description:

Management fees and professional services that are provided for the Tourism Fund.

Assumption:

Based upon the cost of providing service.

TOTAL INTERFUND TRANSFERS \$ 444,500

INTERGOVERNMENTAL REVENUES:

5905 RUSK COUNTY FIRE \$ 30,000

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 out side the City limits.

Assumption:

Based upon history of runs into the county.

5983 US MARSHALL PROGRAM \$ 500

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 \$ 91,521

GENERAL FUND REVENUES DETAILS

MISCELLANEOUS:

5380 INTEREST INCOME \$ 25,000

Description:

Interest earned on investments of idle funds in accordance with the City of Henderson Investment Policy that was adopted October 2014. The City also earns interest on all its checking accounts.

Assumption:

Based upon history of investments.

5902 MISCELLANEOUS \$ 12,000

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 \$ 12,000

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 \$ 18,000

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 \$ 15,000

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.

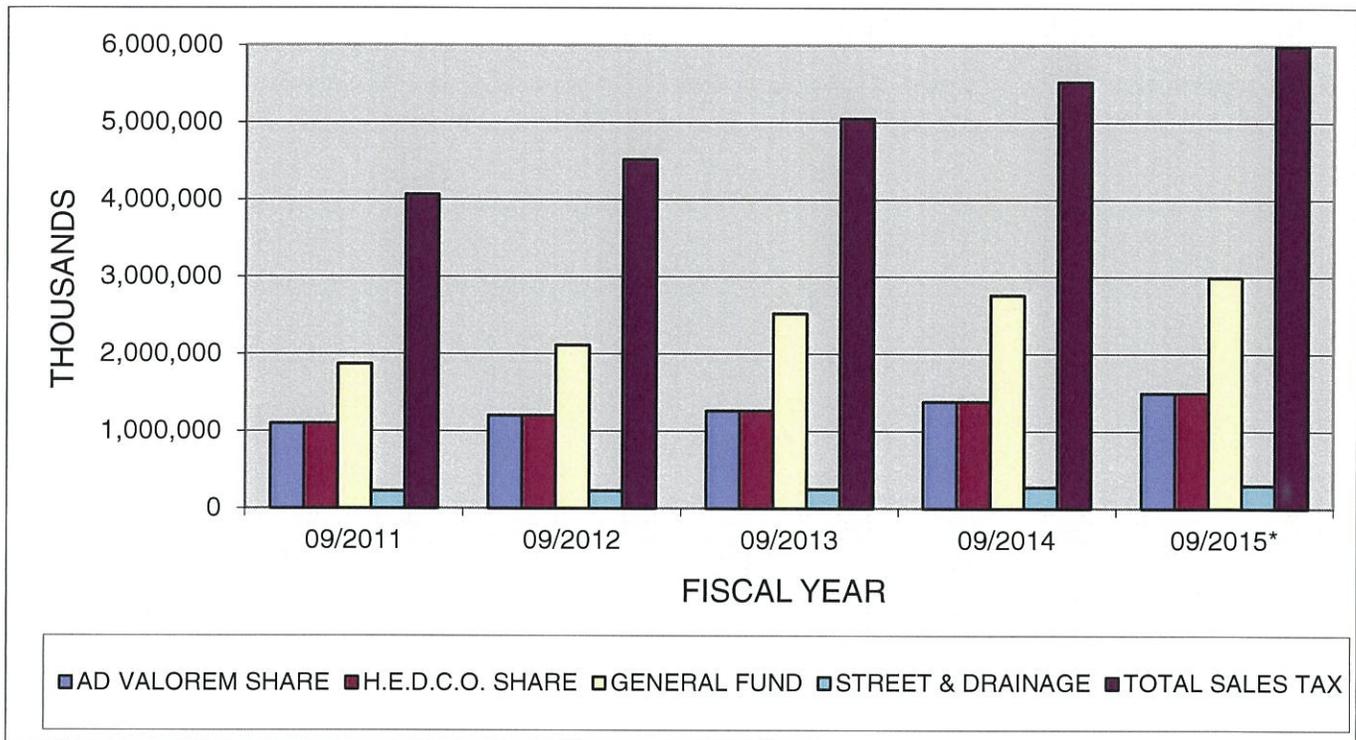
Assumption:

Based upon history of sales.

TOTAL MISCELLANEOUS \$ 82,000

TOTAL GENERAL FUND REVENUES \$12,565,558

HISTORY OF SALES TAX ALLOCATIONS



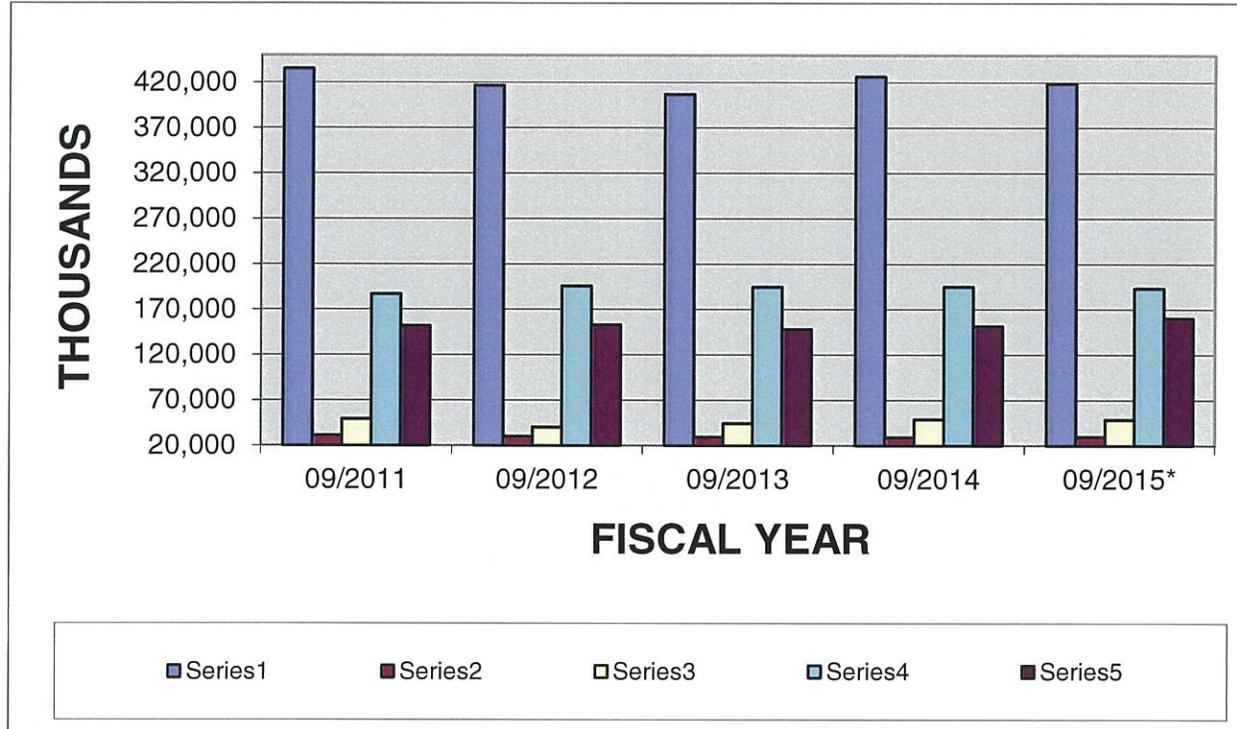
SALES TAX

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
09/2011	1,097,959.13	1,097,959.13	1,867,591.22	220,376.85	4,063,509.48
09/2012	1,203,139.69	1,203,139.69	2,113,389.90	227,630.35	4,519,669.28
09/2013	1,262,216.54	1,262,216.54	2,524,433.08	247,008.52	5,048,866.16
09/2014	1,382,199.56	1,382,199.57	2,764,399.15	276,439.28	5,528,798.28
09/2015*	1,496,232.05	1,496,232.05	2,992,464.10	299,246.41	5,984,928.20

*unaudited

HISTORY OF FRANCHISE TAX



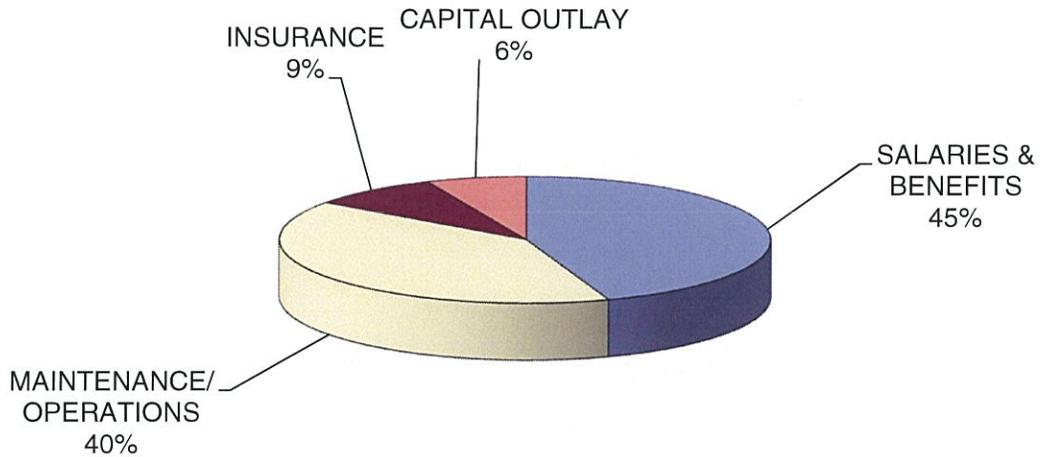
FRANCHISE TAX

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
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
09/2014	426,469.40	28,866.00	49,046.16	195,177.83	151,522.84
09/2015*	418,864.03	29,688.96	48,455.50	193,265.21	160,340.67

*unaudited

GENERAL FUND EXPENSES BY CATEGORY

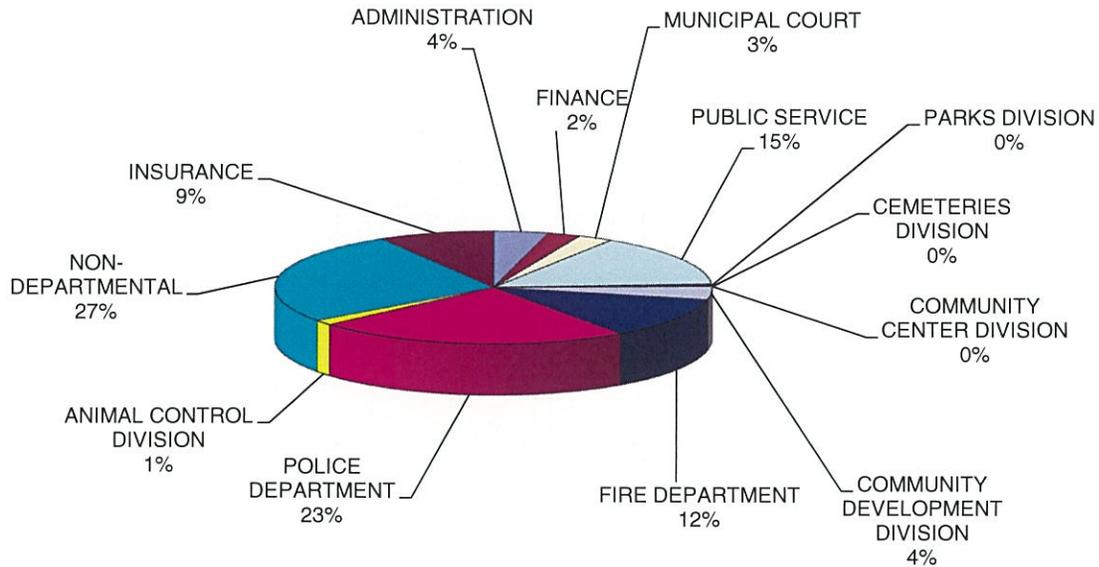


SALARIES & BENEFITS
 MAINTENANCE/OPERATIONS
 INSURANCE
 CAPITAL OUTLAY

SALARIES & BENEFITS	\$ 5,604,388.00
MAINTENANCE/OPERATIONS	\$ 5,056,397.00
INSURANCE	\$ 1,080,275.00
CAPITAL OUTLAY	<u>\$ 824,498.00</u>

TOTAL ANTICIPATED 2015-2016 EXPENSES	<u><u>\$ 12,565,558.00</u></u>
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GENERAL FUND EXPENSES BY DEPARTMENTS



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

ADMINISTRATION	\$ 506,945.00
FINANCE	\$ 305,210.00
MUNICIPAL COURT	\$ 322,966.00
PUBLIC SERVICES	\$ 1,869,749.00
PARKS DIVISION	\$ 63,500.00
COMMUNITY CENTER DIVISION	\$ 12,800.00
CEMETERIES DIVISION	\$ 6,000.00
COMMUNITY DEVELOPMENT DIVISION	\$ 471,952.00
FIRE DEPARTMENT	\$ 1,478,817.00
POLICE DEPARTMENT	\$ 2,933,414.00
ANIMAL CONTROL DIVISION	\$ 180,634.00
NON-DEPARTMENTAL	\$ 3,333,296.00
INSURANCE	\$ 1,080,275.00

TOTAL ANTICIPATED 2015-2016 EXPENSES \$ 12,565,558.00

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.

Goals for 2015-2016:

- City Hall Renovations \$45,000
(see General Construction Fund 05-6821-00)
- All-in-One Tablet \$1,500 (see 01-6430-10)
- Continue Texas Municipal Clerks Certification Program for City Secretary \$3,500 (See Travel & Schools 01-6580-10)
- Hold Ballot initiative/election \$3,000 (see 01-6640-10)
- Preliminary Architectural Design for City Hall Complex \$20,000 (See Consultant Services 01-6420-10)
- In-house management training for directors \$15,000 (see Contract Services 01-6422-10)

**CITY OF HENDERSON
2014-2015 ADOPTED BUDGET**

ADMINISTRATION DEPARTMENT

EXPENDITURES BY CLASSIFICATION						
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PERCENT
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	CHANGE
SALARIES/BENEFITS	302,618.51	307,325.84	325,009.62	332,523.00	339,935.00	2.2%
MAINTENANCE/OPERATIONS	101,680.13	103,787.55	138,643.53	137,850.00	167,010.00	21.2%
CAPITAL OUTLAY			9,155.00			
TOTAL EXPENDITURES	404,298.64	411,113.39	472,808.15	470,373.00	506,945.00	7.8%

SALARIES & BENEFITS

Account Description	Title	Authorized Positions	Wage Group	Approved 2014-15	Adopted 2014-15 Wages	Budget Total
6100-10 Supervision	City Manager	1		112,200	114,444 \$	114,444
6110-10 Clerical	City Secretary	1	27	71,321	72,748	
	Adm Asst/ Asst Secr	1	19	39,714	40,509 \$	113,257
6140-10 Council	Council/Mayor	6	N/A	28,400	28,974 \$	28,974
6192-10 Longevity					\$	1,536
6193-10 Step Raise					\$	6,600
6196-10 Salary Adjustment					\$	489
6197-10 Car Allowance					\$	14,400
6200-10 Retirement					\$	38,837
6210-10 SS Taxes					\$	21,398
TOTAL SALARIES/BENEFITS					\$	339,935

CITY OF HENDERSON

ADOPTED BUDGET

2015- 2016

ADMINISTRATION DEPARTMENT						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
01-6100-10-	SUPERVISION	105,361.76	112,192.34	112,200.00	90,622.98	114,444.00
01-6110-10-	CLERICAL	94,569.28	106,473.53	111,034.00	89,856.97	113,257.00
01-6140-10-	COUNCIL	28,354.25	28,400.11	28,400.00	22,938.93	28,974.00
01-6192-10-	LONGEVITY	1,768.58	1,831.44	1,369.00	251.05	1,536.00
01-6193-10-	STEP RAISE	8,454.88	7,931.66	6,651.00	5,308.33	6,600.00
01-6196-10-	SALARY ADJUSTMENT	476.95	487.29	489.00	487.30	489.00
01-6197-10-	CAR ALLOWANCE	15,250.00	11,180.00	14,400.00	12,000.00	14,400.00
01-6200-10-	RETIREMENT	34,371.04	36,656.63	36,794.00	29,638.44	38,837.00
01-6210-10-	S S TAXES	18,719.10	19,856.92	21,186.00	16,514.04	21,398.00
	TOTAL SALARIES/BENEFITS	307,325.84	325,009.92	332,523.00	267,618.04	339,935.00
01-6331-10-	ATTORNEY	49,544.30	50,023.03	47,000.00	60,369.54	55,000.00
01-6349-10-	ADMINISTRATIVE SERVICES					10,000.00
01-6420-10-	CONSULTANT SERVICES		23,960.06	28,000.00	6,660.00	20,000.00
01-6421-10-	EXTERMINATION	180.00	135.00	200.00	180.00	210.00
01-6422-10-	CONTRACT SERVICES	2,443.10	5,360.00	1,000.00	19,229.81	15,000.00
01-6430-10-	EQUIPMENT	8,553.01	10,978.26	10,000.00	7,189.79	10,000.00
01-6450-10-	BLDG.& GROUNDS	2,344.30	1,187.75	1,700.00	5,178.44	1,700.00
01-6540-10-	ADVERTISING	1,391.10	584.88	1,200.00	1,081.30	1,200.00
01-6580-10-	TRAVEL & SCHOOLS	5,734.43	14,669.96	20,700.00	12,125.08	20,700.00
01-6610-10-	OFFICE	1,393.12	3,846.28	2,500.00	2,908.70	3,500.00
01-6612-10-	CONSUMABLE	927.63	402.76	500.00	384.48	600.00
01-6619-10-	POSTAGE	461.41	925.92	500.00	504.60	500.00
01-6621-10-	ELECTRIC	5,070.35	5,136.20	5,500.00	3,689.94	5,500.00
01-6622-10-	GAS-NATURAL	822.12	1,210.27	1,300.00	804.90	1,200.00
01-6623-10-	COMMUNICATIONS -ADM. DEPT	7,695.71	7,051.88	5,000.00	4,933.42	4,200.00
01-6628-10-	INTERNET SERVICE	7,018.80	4,492.73	3,750.00	3,655.10	4,500.00
01-6640-10-	DUES & SUBSCRIPTIONS	5,612.00	6,671.50	5,000.00	5,104.00	8,200.00
01-6810-10-	ELECTIONS	4,596.17	2,007.05	4,000.00		5,000.00
	TOTAL OPERATING EXPENSES	103,787.55	138,643.53	137,850.00	133,999.10	167,010.00
01-6750-10-	CAPITAL		9,155.00			
	TOTAL CAPITAL	0	9,155.00	0	0	0
	TOTALS	411,113.39	472,808.45	470,373.00	401,617.14	506,945.00

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.

Goals for 2015-2016:

- Replace one computer \$1,500 (see Capital 01-6750-08)
- Annex building improvements and security \$15,000 (See Gen. Const. 05-6813-00)

**CITY OF HENDERSON
2014-2015 ADOPTED BUDGET**

FINANCE DEPARTMENT

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2011-2012	ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015	ADOPTED 2015-2016	PERCENT CHANGE
SALARIES/BENEFITS	135,755.66	129,416.90	126,730.51	133,140.00	136,927.00	2.8%
MAINTENANCE/OPERATIONS	156,575.60	119,738.40	151,215.91	174,035.00	166,283.00	-4.5%
CAPITAL OUTLAY		37,424.40		1,500	2,000.00	33.3%
TOTAL EXPENDITURES	292,331.26	286,579.70	277,946.42	308,675.00	305,210.00	-1.1%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2014-15	Adopted 2015-16 Wages	Budget Total
6100-08	Supervision	Finance Director	1	31	71,320	72,748 \$	72,748
6110-08	Clerical	AP/Purchasing Coor	1	17	36,022	36,743 \$	36,743
6192-08	Longevity					\$	192
6193-08	Step Raise					\$	1,200
6196-08	Salary Adjustment					\$	326
6200-08	Retirement					\$	17,210
6210-08	SS Taxes					\$	8,508
TOTAL SALARIES/BENEFITS						\$	136,927

CITY OF HENDERSON

ADOPTED BUDGET

2015- 2016

FINANCE DEPARTMENT						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
01-6100-08-	SUPERVISION	68,551.34	64,400.23	71,320.00	55,685.13	72,748.00
01-6110-08-	CLERICAL	30,534.80	35,066.97	36,022.00	29,094.66	36,743.00
01-6192-08-	LONGEVITY	1,443.62	1,024.59	70.00	9.25	192.00
01-6193-08-	STEP RAISE	4,427.34	3,104.12	439.00	323.12	1,200.00
01-6196-08-	SALARY ADJUSTMENT	317.97	324.84	326.00	324.85	326.00
01-6200-08-	RETIREMENT	16,519.59	15,789.29	16,642.00	13,140.75	17,210.00
01-6210-08-	S S TAXES	7,622.24	7,020.47	8,321.00	6,365.28	8,508.00
	TOTAL SALARIES/BENEFITS	129,416.90	126,730.51	133,140.00	104,943.04	136,927.00
01-6310-08-	APPRAISAL DISTRICT	48,220.00	52,893.00	55,485.00	41,310.00	56,600.00
01-6311-08-	TAX SERVICES	10,650.00	10,650.00	10,650.00	10,650.00	11,183.00
01-6312-08-	COLLECTION SERVICES			23,000.00	12,040.13	23,000.00
01-6320-08-	AUDIT	28,458.21	34,103.52	30,000.00	29,526.48	30,600.00
01-6340-08-	DATA PROCESSING	12,647.12	13,172.02	16,000.00	14,261.66	18,000.00
01-6421-08-	EXTERMINATION	220.00	165.00	300.00	220.00	300.00
01-6430-08-	EQUIPMENT	2,643.85	1,409.20	3,000.00	1,147.80	3,000.00
01-6450-08-	BLDG & GROUNDS	2,696.97	2,405.75	3,500.00	18,951.22	3,500.00
01-6460-08-	CONTRACT SERVICES		21,250.00	12,750.00	8,500.00	
01-6540-08-	ADVERTISING	466.75	928.90	550.00	206.40	600.00
01-6550-08-	BANK CHARGES					300.00
01-6580-08-	TRAVEL & SCHOOLS	2,252.08	2,111.63	4,000.00	1,068.96	4,000.00
01-6610-08-	OFFICE	1,493.96	1,563.92	2,500.00	2,959.82	3,000.00
01-6611-08-	JANITOR			500.00		500.00
01-6612-08-	CONSUMABLE	572.88	892.23	700.00	518.58	800.00
01-6619-08-	POSTAGE	1,691.67	1,690.79	2,200.00	1,246.78	2,250.00
01-6621-08-	ELECTRIC	4,264.37	4,793.62	5,000.00	3,318.36	5,000.00
01-6622-08-	GAS-ENTEX	502.46	629.69	700.00	584.97	750.00
01-6623-08-	COMMUNICATIONS -FIN. DEPT	2,745.08	2,421.57	2,900.00	1,608.80	2,500.00
01-6640-08-	DUES & SUBSCRIPTIONS	213.00	135.07	300.00	228.00	400.00
	TOTAL OPERATING EXPENSES	119,738.40	151,215.91	174,035.00	148,347.96	166,283.00
01-6750-08-	CAPITAL	37,424.40		1,500.00	1,274.00	2,000.00
	TOTAL CAPITAL	37,424.40	0.00	1,500.00	1,274.00	2,000.00
	TOTALS	286,579.70	277,946.42	308,675.00	254,565.00	305,210.00

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
2014-2015 ADOPTED BUDGET**

MUNICIPAL COURT DEPARTMENT

EXPENDITURES BY CLASSIFICATION						
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PERCENT
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	CHANGE
SALARIES/BENEFITS	115,836.69	121,293.38	133,498.01	137,540.00	140,866.00	2.4%
MAINTENANCE/OPERATIONS	164,278.96	117,148.29	173,962.66	131,600.00	182,100.00	38.4%
CAPITAL OUTLAY						
TOTAL EXPENDITURES	280,115.65	238,441.67	307,460.67	269,140.00	322,966.00	20.0%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2014-15	Adopted 2015-16 Wages	Budget Total
6100-11	Supervision	Municipal Judge	1		29,837	30,434 \$	30,434
6110-11	Clerical	Juvenile Case Mgr	1	17	36,021	36,743	
		Municipal Crt. Clerk	1	16	34,309	34,993 \$	71,736
6180-11	Part Time	Data Entry Clerk	1	10	12,730	12,730 \$	12,730
6192-11	Longevity					\$	720
6193-11	Step Raise					\$	3,900
6196-11	Salary Adjustment					\$	326
6200-11	Retirement					\$	11,851
6210-11	SS Taxes					\$	9,169
TOTAL SALARIES/BENEFITS						\$	140,866

CITY OF HENDERSON

ADOPTED BUDGET

2015- 2016

MUNICIPAL COURT						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
01-6100-11	SUPERVISION	28,677.48	29,234.63	29,837.00	24,098.90	30,434.00
01-6110-11	CLERICAL	69,530.54	68,936.43	70,330.00	56,803.74	71,736.00
01-6180-11	PART TIME/TEMPORARY		11,742.00	12,730.00	7,912.52	12,730.00
01-6190-11	OVERTIME	305.37				
01-6192-11	LONGEVITY	535.46	483.72	580.00	101.55	720.00
01-6193-11	STEP RAISE	2,838.54	2,723.44	3,323.00	2,596.50	3,900.00
01-6196-11	SALARY ADJUSTMENT	317.98	324.85	326.00	324.86	326.00
01-6200-11	RETIREMENT	11,303.74	11,524.88	11,454.00	9,198.97	11,851.00
01-6210-11	S S TAXES	7,784.27	8,528.06	8,960.00	6,827.33	9,169.00
	TOTAL SALARIES/BENEFITS	121,293.38	133,498.01	137,540.00	107,864.37	140,866.00
01-6312-11	COLLECTION SERVICES	1,588.63	17,142.82			20,000.00
01-6421-11	EXTERMINATION	260.00	195.00	300.00	260.00	300.00
01-6450-11	BLDG & GROUNDS	226.37	577.51	800.00	382.19	800.00
01-6540-11	ADVERTISING	46.50	70.80	200.00	89.00	200.00
01-6580-11	TRAVEL & SCHOOLS	1,697.08	873.79	1,200.00	764.99	1,200.00
01-6610-11	OFFICE	1,101.91	1,298.37	1,600.00	1,232.89	1,600.00
01-6612-11	CONSUMABLE	97.42	354.55	200.00	189.42	300.00
01-6619-11	POSTAGE	564.28	632.02	1,500.00	706.68	1,500.00
01-6621-11	ELECTRIC	2,189.43	3,820.49	3,700.00	2,613.27	3,700.00
01-6623-11	COMMUNICATIONS -M.COURT	1,593.48	1,521.94	1,700.00	789.17	1,100.00
01-6640-11	DUES & SUBSCRIPTIONS			100.00	71.00	100.00
01-6821-11	SECURITY COST	2,418.52	2,452.47	5,000.00	485.28	5,000.00
01-6822-11	STATE COURT COST	140,083.63	135,646.99	110,000.00	74,423.75	140,000.00
01-6823-11	JURY		144.00	300.00		300.00
01-6826-11	MUNICIPAL TECHNOLOGY FEE	8,054.48	9,231.91	5,000.00	4,848.10	6,000.00
	TOTAL OPERATING EXPENSES	159,921.73	173,962.66	131,600.00	86,855.74	182,100.00
	TOTALS	281,215.11	307,460.67	269,140.00	194,720.11	322,966.00

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.

Goals for 2015-2016:

- Purchase Zero Turn Mower \$13,000 (Equip Rep. Fund 09-6814)
- Purchase Dump Truck \$80,000 (Equip. Rep. Fund 09-6815)
- Purchase Small SUV for Director \$28,000 (Equip. Rep. Fund 09-6716)
- Street reconstruction and resurfacing contract #19 \$750,000 (Street and Drainage Fund (04-6775-00, 04-6776-00)
- Stop Sign installation program \$10,000 (01-6616-14)
- Painting Exterior of Public Services Bldg. \$5,000 (Building & Grounds 01-6450-14)
- Purchase Road Saw \$4,500 (Capital 01-6750-14)
- Cell Phone Booster for Warehouse \$500 (Capital 01-6750-14)

**CITY OF HENDERSON
2014-2015 ADOPTED BUDGET**

PUBLIC SERVICES DEPARTMENT

EXPENDITURES BY CLASSIFICATION						
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PERCENT
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	CHANGE
SALARIES/BENEFITS	588,978.49	646,588.21	692,181.00	748,351.00	751,161.00	0.4%
MAINTENANCE/OPERATIONS	368,958.69	386,655.38	428,050.00	417,600.00	433,800.00	3.9%
CAPITAL OUTLAY	251,849.84	309,570.52	345,902.00	480,044.00	394,788.00	-17.8%
TOTAL EXPENDITURES	1,209,787.02	1,342,814.11	1,466,133.00	1,645,995.00	1,579,749.00	-4.0%

SALARIES & BENEFITS

Account Description	Title	Authorized Positions	Wage Group	Approved 2014-15	Adopted 2015-16 Wages	Budget Total
6100-14 Supervision	Public Services Opr Dir	1	34	82,563	84,214 \$	84,214
6130-14 Labor Operations	Deputy Public Services	1	27	58,676	59,850	
	Foreman	2	20	83,401	85,068	
	Equipment Operator I	1	17	36,021	36,743	
	Equipment Operator II	2	14	62,234	63,480	
	Public Service Crew	2	13	59,272	60,456	
	General Maint.	1	11	26,881	27,418	
	Parks Coordinator	1	10	25,601	26,113	
	Custodian	2	10	51,202	52,226	
	Straight Time Pay			8,646	8,646	
					\$	420,000
6180-14 Part Time	Mowing Crew	6		29,000	36,720 \$	36,720
6190-14 Overtime					\$	40,000
6192-14 Longevity					\$	5,040
6193-14 Step Raise					\$	26,700
6196-14 Salary Adjustment					\$	2,113
6200-14 Retirement					\$	89,357
6210-14 SS Taxes					\$	47,017
TOTAL SALARIES/BENEFITS					\$	751,161

CITY OF HENDERSON

ADOPTED BUDGET

2015- 2016

PUBLIC SERVICES DEPARTMENT						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
01-6100-14	SUPERVISION	68,551.34	73,991.74	82,563.00	66,685.29	84,214.00
01-6130-14	LABOR OPERATIONS	362,781.75	389,441.80	418,845.00	318,769.00	420,000.00
01-6180-14	PART TIME/TEMPORARY	29,645.35	18,261.80	36,720.00	11,482.64	36,720.00
01-6190-14	OVERTIME	38,603.40	35,023.94	40,000.00	46,450.37	40,000.00
01-6192-14	LONGEVITY	4,704.17	5,019.45	5,287.00	1,179.72	5,040.00
01-6193-14	STEP RAISE	21,817.77	23,779.10	27,001.00	18,999.71	26,700.00
01-6196-14	SALARY ADJUSTMENT	1,907.79	2,111.54	2,119.00	2,111.51	2,113.00
01-6200-14	RETIREMENT	78,134.56	81,977.35	88,521.00	69,827.17	89,357.00
01-6210-14	SS TAXES	40,442.08	41,968.24	47,295.00	35,806.39	47,017.00
	TOTAL SALARIES/BENEFITS	646,588.21	671,574.96	748,351.00	571,311.80	751,161.00
01-6290-14	UNIFORMS	2,494.85	2,580.96	3,000.00	2,065.07	3,000.00
01-6330-14	MEDICAL	477.18	1,253.19	1,000.00	282.88	1,000.00
01-6421-14	EXTERMINATION	260.00	195.00	300.00	260.00	300.00
01-6430-14	EQUIPMENT	35,785.76	39,166.93	36,000.00	23,840.94	33,000.00
01-6431-14	VEHICLES	7,866.62	5,572.36	6,000.00	10,023.65	10,000.00
01-6450-14	BLDG & GROUNDS	3,713.23	6,995.71	7,000.00	2,379.97	7,000.00
01-6459-14	MAIN STREET MAINTENANCE	15,426.94	7,987.58	10,000.00	5,962.98	10,000.00
01-6460-14	CONTRACT SERVICES	54,310.00	65,735.00	62,000.00	23,350.00	62,000.00
01-6530-14	RADIO			400.00		400.00
01-6540-14	ADVERTISING	431.20	171.95	400.00	130.50	1,000.00
01-6580-14	TRAVEL & SCHOOLS	125.14	796.80	1,000.00		1,000.00
01-6610-14	OFFICE	1,490.68	5,193.22	2,000.00	1,813.06	2,500.00
01-6611-14	JANITOR	2,719.30	2,470.90	3,000.00	1,851.62	3,000.00
01-6612-14	CONSUMABLES	4,132.82	4,933.06	5,000.00	2,135.81	5,000.00
01-6613-14	CHEMICALS	3,668.27	2,505.89	7,500.00	849.97	7,500.00
01-6615-14	MINOR APPARATUS /SMALL TOOLS	8,900.96	6,414.91	8,000.00	5,858.28	8,000.00
01-6616-14	SIGNS & MARKERS	11,486.47	7,854.81	11,000.00	2,550.44	20,000.00
01-6621-14	ELECTRIC	176,014.78	198,928.46	195,000.00	143,070.90	200,000.00
01-6622-14	GAS-NATURAL	1,300.36	2,214.32	2,900.00	1,652.40	2,900.00
01-6623-14	COMMUNICATIONS- PUBLIC SER.	7,021.25	6,745.34	7,100.00	5,851.85	7,200.00
01-6626-14	GAS-OIL& DIESEL	49,029.57	47,247.89	49,000.00	27,130.74	49,000.00
	TOTAL OPERATING EXPENSES	386,655.38	414,964.28	417,600.00	261,061.06	433,800.00
01-6730-14	TRANSFER TO ST. & DRAINAGE FD	247,008.52	276,439.91	275,000.00	245,888.04	290,000.00
01-6731-14	TRANS-ST.&DRAINAGE-PROPERTY TX			150,000.00	551,000.00	316,000.00
01-6740-14	TRANSFER EQUIPMENT REPLACEMENT	62,562.00	59,012.00	55,044.00	55,044.00	73,788.00
01-6750-14	CAPITAL		10,411.88			5,000.00
	TOTAL CAPITAL	309,570.52	345,863.79	480,044.00	851,932.04	684,788.00
	TOTALS	1,342,814.11	1,432,403.03	1,645,995.00	1,684,304.90	1,869,749.00

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.

Goals for 2015-2016:

- Resurfacing and improvements to Yates Park Basketball Court \$15,000 (General Construction Fund 05-8606)
- Tree Planting at Yates Park \$5,000 (Gen Construction Fund 05-8607)
- Complete Trails at Lake Forest park \$55,000 (Gen. Const. Fnd 05-6338)
- Construct Plaza Area at Lake Forest park \$50,000 (Gen Const. Fund 05-6808)
- Install Crepe Myrtle Alley at Lake Forest Park \$3,000 (Gen. Const. Fund 05-6809)
- Pavilion repair at Fair Park \$15,000 (Gen. Const. Fund 05-6810)
- Install Shade covers for benches at Fair Park \$20,000 (Gen. Construction Fund 05-6811)

**CITY OF HENDERSON
2014-2015 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT
PARKS DIVISION**

EXPENDITURES BY CLASSIFICATION						
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PERCENT
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	CHANGE
MAINTENANCE/OPERATIONS	71,541.64	66,114.57	63,258.89	61,000.00	63,500.00	4.1%
CAPITAL OUTLAY	21,822.57	16,335.75	33,602.65	0.00		
TOTAL EXPENDITURES	93,364.21	82,450.32	96,861.54	61,000.00	63,500.00	4.1%

PARKS DIVISION						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
01-6452-18	BLD & GROUNDS-L.F. PARK	13,773.75	16,527.93	10,000.00	5,379.77	10,000.00
01-6453-18	BLD & GROUNDS-YATES PARK	11,123.28	5,059.47	8,000.00	3,611.02	8,000.00
01-6454-18	BLDG & GROUNDS-SPORTS COMPLEX	14.54	491.95	1,000.00		1,000.00
01-6458-18	SPORTS COMPLEX OPR	18,548.64	23,763.33	18,500.00	18,452.70	18,500.00
01-6462-18	BLD & GROUNDS-FAIRPARK	6,776.89	6,907.41	5,000.00	1,602.84	5,000.00
01-6463-18	WATER SPRAY PARK	490.00	799.02	2,000.00	1,980.72	2,000.00
01-6621-18	ELECTRIC	6,329.19	8,129.78	7,000.00	8,103.91	10,000.00
01-6623-18	COMMUNICATIONS-PARKS	38.28				
01-6630-18	PARK PROGRAMS	9,020.00	1,580.00	9,500.00		9,000.00
	TOTAL OPERATING EXPENSES	66,114.57	63,258.89	61,000.00	39,130.96	63,500.00
01-6750-18	CAPITAL	16,335.75	33,602.65			
	TOTAL CAPITAL	16,335.75	33,602.65	0.00	0.00	0.00
	TOTALS	82,450.32	96,861.54	61,000.00	39,130.96	63,500.00

Public Services Department
Community 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.

**CITY OF HENDERSON
2014-2015 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT
COMMUNITY CENTER**

EXPENDITURES BY CLASSIFICATION						
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PERCENT
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	CHANGE
MAINTENANCE/OPERATIONS	14,708.80	8,658.20	8,523.81	12,750.00	12,800.00	0.4%
CAPITAL OUTLAY						
TOTAL EXPENDITURES	14,708.80	8,658.20	8,523.81	12,750.00	12,800.00	0.4%

COMMUNITY CENTER DIVISION						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
01-6421-19	EXTERMINATION	260.00	195.00	250.00	260.00	300.00
01-6450-19	BLDG & GROUNDS	973.39	1,391.68	3,000.00	42.66	3,000.00
01-6621-19	ELECTRIC	5,966.42	5,018.77	6,500.00	3,203.39	6,500.00
01-6622-19	GAS-NATURAL	1,458.39	1,918.36	3,000.00	1,724.61	3,000.00
	TOTALS	8,658.20	8,523.81	12,750.00	5,230.66	12,800.00

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.

Goals for 2015-2016:

- Complete Wall and Fence at Old City Cemetery \$55,000 (Gen Construction Fund)
- Construct New Road at Lakewood Memorial Cemetery \$130,000 (NOT FUNDED this year)

**CITY OF HENDERSON
2014-2015 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT
CEMETARY DIVISION**

EXPENDITURES BY CLASSIFICATION						
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PERCENT
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	CHANGE
MAINTENANCE/OPERATIONS	2,239.19	2,850.72	6,180.57	2,000.00	2,000.00	0.0%
CAPITAL OUTLAY	5,450.00			4,000.00	4,000.00	
TOTAL EXPENDITURES	7,689.19	2,850.72	6,180.57	6,000.00	6,000.00	0.0%

PUBLIC SERVICES CEMETERY DIV						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
01-6450-21-	BLDG & GROUNDS	2,850.72	6,180.57	2,000.00	1,128.09	2,000.00
	TOTAL OPERATING EXPENSES	2,850.72	6,180.57	2,000.00	1,128.09	2,000.00
01-6750-21-	CAPITAL			4,000.00		4,000.00
	TOTAL CAPITAL	0	0	4000.00	0.00	4000.00
	TOTALS	2,850.72	6,180.57	6,000.00	1,128.09	6,000.00

Public Services 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).

Goals for 2015-2016:

- Surveillance Camera \$4,200 (Equipment 01-6430-12)
- Paperless inspection Software \$1,500 (see office 01-6610-12)
- Replace Laser printer. \$1,500 (see office 01-6610-12)
- Comprehensive Plan \$125,000 (See Contract Services 01-6460-12)
- Update Zoning Ordinance \$50,000 (See Contract Services 01-6460-12)

**CITY OF HENDERSON
2014-2015 ADOPTED BUDGET**

COMMUNITY DEVELOPMENT DIVISION

EXPENDITURES BY CLASSIFICATION						
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PERCENT
	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	CHANGE
SALARIES/BENEFITS	306,709.49	317,252.49	248,779.95	257,342.00	263,772.00	2.5%
MAINTENANCE/OPERATIONS	25,878.83	35,091.62	35,286.37	38,615.00	208,180.00	439.1%
TOTAL EXPENDITURES	332,588.32	352,344.11	284,066.32	295,957.00	471,952.00	59.5%

SALARIES & BENEFITS

Account Description	Title	Authorized Positions	Wage Group	Approved 2014-15	Adopted 2015-16 Wages	Budget Total
6100-12 Supervision	Community Dev. Mgr	1	25	53,221	54,286 \$	54,286
6130-12 Labor	Building Services Crd	1	24	50,686	51,700	
	Health Official	1	19	39,714	40,509	
	Code Enfor. Officer	1	14	31,117	31,740	
	Code Enfor.-Parks	0	12		\$	123,949
6110-12 Clerical	Administrator Assistant	1	12	28,224	28,789 \$	28,789
6190-12 Overtime					\$	500
6192-12 Longevity					\$	816
6193-12 Step Raise					\$	5,100
6196-12 Salary Adjustment					\$	815
6200-12 Retirement					\$	33,126
6210-12 SS Taxes					\$	16,391
TOTAL SALARIES/BENEFITS					\$	263,772

COMMUNITY DEVELOPMENT						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
01-6100-12-	SUPERVISION	68,551.34	35,897.39	53,221.00	42,985.97	54,286.00
01-6110-12-	CLERICAL	29,535.99	15,253.42	28,224.00	22,796.32	28,789.00
01-6130-12-	LABOR OPERATIONS	147,301.83	143,124.76	121,517.00	98,148.54	123,949.00
01-6190-12-	OVERTIME		403.56	500.00	1,834.22	500.00
01-6192-12-	LONGEVITY	2,540.57	1,216.77	879.00	120.00	816.00
01-6193-12-	STEP RAISE	8,876.19	5,373.68	3,957.00	3,254.28	5,100.00
01-6196-12-	SALARY ADJUSTMENT	953.90	812.12	815.00	812.14	815.00
01-6200-12-	RETIREMENT	40,416.25	31,766.83	32,140.00	26,125.58	33,126.00
01-6210-12-	S S TAXES	19,076.42	14,931.42	16,089.00	12,607.61	16,391.00
	TOTAL SALARIES/BENEFITS	317,252.49	248,779.95	257,342.00	208,684.66	263,772.00
01-6290-12-	UNIFORMS	690.33	787.88	750.00	517.04	500.00
01-6330-12-	MEDICAL	29.96	29.96	100.00		
01-6424-12-	CD PROGRAM-TIRE DISPOSAL	2,850.00	1,425.00			
01-6425-12-	RECYCLE RECEPTACLES	2,987.06				
01-6430-12-	EQUIPMENT	1,108.41	1,666.66	8,000.00	6,298.17	4,200.00
01-6431-12-	VEHICLES	1,615.12	3,914.11	1,800.00	1,020.09	1,200.00
01-6450-12-	BLDG & GROUNDS	157.66	75.00	1,500.00	17.00	300.00
01-6460-12-	CONTRACT SERVICES					175,000.00
01-6540-12-	ADVERTISING	1,033.20	838.90	1,000.00	902.38	1,000.00
01-6580-12-	TRAVEL & SCHOOLS	2,918.56	3,571.68	2,500.00	2,978.06	2,200.00
01-6610-12-	OFFICE	3,865.82	8,637.05	2,000.00	3,840.35	4,000.00
01-6612-12-	CONSUMBLES	498.99	360.88	500.00	385.25	600.00
01-6619-12-	POSTAGE	1,935.77	1,343.28	2,000.00	922.22	2,000.00
01-6623-12-	COMMUNICATIONS- C. DEV.	2,965.49	2,619.23	3,300.00	3,454.74	5,000.00
01-6626-12-	GAS-OIL & DIESEL	8,763.75	6,722.16	7,000.00	2,853.00	4,000.00
01-6640-12-	DUES & SUBSCRIPTIONS	671.50	294.58	700.00	707.00	715.00
01-6740-12-	TRANSFER EQUIPMENT REPLACEMENT	3,000.00	3,000.00	7,465.00	7,465.00	7,465.00
	TOTAL OPERATING EXPENSES	35,091.62	35,286.37	38,615.00	31,360.30	208,180.00
	TOTALS	352,344.11	284,066.32	295,957.00	240,044.96	471,952.00

Fire Department

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, etc.

Goals for 2015-2016:

- Purchase Fire Prevention Aids \$1,000 (Consumables 01-6612-15)
- Additional Funding for Public Safety Fun Night \$1,000 (Consumables 01-6612-15)
- New Hepatitis Vaccine for FF \$1,000 (Medical 01-6330-15)
- CPR/First Aid Certifications \$2,000 (Dues & Subs. 01-6640-15)
- EMT/ECA/Paramedic Certifications \$1,500 (Dues & Subs.01-6640-15)
- Replace Engine 1 Pumper Truck \$460,000
(Equipment Replacement Fund 09-6817-00)
- Purchase E-1 TNT Rescue Tools (Jaws) \$30,000 (Capital 01-6750-15)

**CITY OF HENDERSON
2014-2015 ADOPTED BUDGET**

FIRE DEPARTMENT

EXPENDITURES BY CLASSIFICATION						
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PERCENT
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	CHANGE
SALARIES/BENEFITS	1,176,228.53	1,207,038.40	1,197,773.71	1,274,460.00	1,292,841.00	1.4%
MAINTENANCE/OPERATIONS	108,016.87	124,768.10	132,622.82	143,763.00	159,876.00	11.2%
CAPITAL OUTLAY	67,854.75	42,785.30	29,274.50	34,000.00	26,100.00	-23.2%
TOTAL EXPENDITURES	1,352,100.15	1,374,591.80	1,359,671.03	1,452,223.00	1,478,817.00	1.8%

SALARIES & BENEFITS

Account	Description	Title	Authorized	Wage	Approved	Adopted	Budget
			Positions	Group	2014-15	2015-16	Total
						Wages	
6100-15	Supervision	Fire Chief	1	31	71,321	72,748 \$	72,748
6110-15	Clerical	Administrative Tech	1	14	31,117	31,740 \$	31,740
6130-15	Labor Operations	Deputy Fire Chief	1	29	64,690	65,984	
		Fire Captain	3	22	133,887	140,682	
		Lieutenant	3	18	110,001	115,740	
		Fire Fighter	12	16	399,575	419,916	
		Straight Time Pay			40,000	20,855 \$	766,177
6190-15	Overtime					\$	102,000
6192-15	Longevity					\$	9,792
6193-15	Step Raise					\$	45,300
6194-15	Certificate Pay					\$	18,900
6196-15	Pay Adjustment					\$	3,412
6200-15	Retirement					\$	162,442
6210-15	SS Taxes					\$	80,331
TOTAL SALARIES/BENEFITS						\$ 1,292,841	

FIRE DEPARTMENT						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
01-6100-15	SUPERVISION	65,914.75	37,650.48	71,321.00	57,605.31	72,748.00
01-6110-15	CLERICAL	31,572.58	26,867.72	31,117.00	25,424.96	31,740.00
01-6130-15	LABOR OPERATIONS	714,827.41	730,940.99	751,153.00	597,886.99	766,176.00
01-6190-15	OVERTIME	101,298.94	105,418.02	100,000.00	93,690.88	102,000.00
01-6192-15	LONGEVITY	9,000.23	8,937.34	10,054.00	1,816.54	9,792.00
01-6193-15	STEP RAISE	40,493.00	43,277.61	49,859.00	35,917.22	45,300.00
01-6194-15	CERTIFICATE PAY	15,876.95	18,611.09	18,900.00	16,061.28	18,900.00
01-6196-15	SALARY ADJUSTMENT	3,338.66	3,248.55	3,423.00	3,410.98	3,412.00
01-6200-15	RETIREMENT	154,078.26	152,816.54	159,300.00	127,942.55	162,442.00
01-6210-15	S S TAXES	70,637.62	70,005.37	79,333.00	59,928.09	80,331.00
	TOTAL SALARIES/BENEFITS	1,207,038.40	1,197,773.71	1,274,460.00	1,019,684.80	1,292,841.00
01-6290-15	UNIFORMS	4,094.00	4,799.89	6,000.00	5,082.72	6,000.00
01-6330-15	MEDICAL	115.25	119.84	300.00	25.77	1,300.00
01-6341-15	VOLUNTEER FIRE DEPT	11,411.00	7,677.00	11,000.00	5,496.00	11,000.00
01-6343-15	EMERGENCY MANAGEMENT EXPENSE	3,439.15	3,714.10	4,000.00	3,713.15	4,500.00
01-6352-15	VOLUNTEER FIRE VFIS INSURANCE					3,197.00
01-6421-15	EXTERMINATION	520.00	390.00	500.00	520.00	500.00
01-6430-15	EQUIPMENT	11,101.16	19,197.28	17,900.00	17,387.72	18,000.00
01-6431-15	VEHICLES	18,144.23	11,720.83	16,000.00	9,196.57	16,000.00
01-6433-15	LADDER TESTING	824.00	944.00	1,800.00	695.00	1,800.00
01-6450-15	BLDG & GROUNDS	2,681.51	5,606.36	5,000.00	3,940.01	5,000.00
01-6530-15	RADIO	755.00		1,000.00		1,000.00
01-6540-15	ADVERTISING			250.00		250.00
01-6580-15	TRAVEL & SCHOOLS	3,738.18	2,412.77	3,500.00	1,637.87	3,500.00
01-6581-15	TRAINING	2,778.10	2,226.14	4,500.00	1,019.95	4,500.00
01-6610-15	OFFICE	2,798.61	5,819.28	2,000.00	2,380.54	3,000.00
01-6611-15	JANITOR	1,016.79	1,245.95	1,800.00	581.61	1,400.00
01-6612-15	CONSUMABLE	1,407.76	1,406.60	1,300.00	1,277.99	3,300.00
01-6615-15	MINOR APPARATUS/SMALL TOOLS	727.65	923.92	1,000.00	476.04	1,000.00
01-6619-15	POSTAGE	54.79	35.14	100.00	213.45	250.00
01-6621-15	ELECTRIC	9,600.39	11,298.60	11,000.00	8,274.54	11,000.00
01-6622-15	GAS-NATURAL	1,634.12	2,213.09	2,200.00	1,818.63	2,200.00
01-6623-15	COMMUNICATIONS-FIRE DEPT	3,102.16	2,933.34	3,000.00	4,250.33	5,000.00
01-6626-15	GAS-OIL-& DIESEL	23,967.50	20,914.19	21,000.00	13,894.73	20,000.00
01-6640-15	DUES & SUBSCRIPTIONS	2,956.75	3,411.50	4,500.00	3,975.13	5,865.00
01-6740-15	TRANSFER EQUIPMENT REPLACEMENT	16,400.00	21,613.00	21,613.00	21,613.00	27,814.00
01-6830-15	VOLUNTEER PENSION (TRANSFERS)	1,500.00	2,000.00	2,500.00	2,500.00	2,500.00
	TOTAL OPERATING EXPENSES	124,768.10	132,622.82	143,763.00	109,970.75	159,876.00
01-6750-15	CAPITAL	42,785.30	29,274.50	34,000.00	26,307.00	26,100.00
	TOTAL CAPITAL	42,785.30	29,274.50	34,000.00	26,307.00	26,100.00
	TOTALS	1,374,591.80	1,359,671.03	1,452,223.00	1,155,962.55	1,478,817.00

Police Department

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

Goals for 2015-2016:

- Continue in-house training initiative \$7,850 (see Travel & Schools 01-6580-16)
- Continue certification in TPCA Recognition Program (No Direct Cost)
- Annual Vehicle Replacement program \$76,650 (See Capital 01-6750-16)
- Authorizes 2 additional dispatch positions \$66,654 (Labor Operations 01-6130-16)
- Funds increase in Rank of CID Commander to Captain \$2,715 (Labor Operations 01-6130-16)
- Increase pay group for Crime Prevention/Animal Control Supervisor \$6,902 (Labor Operations 01-6130-16)
- Replace 3 desktop computers and purchase new data Server \$18,960 (See Capital 01-6750-16)

**CITY OF HENDERSON
2014-2015 ADOPTED BUDGET**

POLICE DEPARTMENT

EXPENDITURES BY CLASSIFICATION						
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PERCENT
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	CHANGE
SALARIES/BENEFITS	2,261,315.04	2,316,867.73	2,378,588.58	2,442,330.00	2,544,788.00	4.2%
MAINTENANCE/OPERATIONS	255,034.15	279,787.12	292,951.36	314,276.00	293,016.00	-6.8%
CAPITAL OUTLAY	30,317.72	77,035.00	28,044.97	107,800.00	95,610.00	-11.3%
TOTAL EXPENDITURES	2,546,666.91	2,673,689.85	2,699,584.91	2,864,406.00	2,933,414.00	2.4%

SALARIES & BENEFITS

Account Description	Title	Authorized Positions	Wage Group	Approved 2014-15	Adopted 2015-16 Wages	Budget Total
6100-16 Supervision	Police Chief	1	32	74,887	76,385	\$ 76,385
6110-16 Clerical	Sr. Dispatcher/Record	1	16	34,308	34,993	
	Chief Secretary	1	16	34,308	34,993	
	Dispatcher/Records	8	15	196,036	266,616	
	Straight Time Pay					\$ 336,602
6130-16 Labor Operations	Deputy Chief	1	30	67,925	69,284	
	Captain	1	26		57,000	
	Crime Prevention	1	24		50,687	
	Lieutenant	4	25	268,967	217,144	
	C.I.D.-Sgt	5	22	229,872	234,470	
	Patrol Sergeant	4	22	229,872	187,576	
	Patrol Officer	12	19	476,564	486,108	
	Traffic Officer	1	19	39,714	40,509	
	Straight Time Pay			13,000	32,081	\$ 1,374,859
6172-16 Liaison Officer	C.I.D. Sgt-Liaison	1	25	54,911	56,009	\$ 56,009
6173-16 Task Force	C.I.D.Sgt-Task Force		22	45,073		\$ -
6190-16 Overtime						\$ 86,000
6192-16 Longevity						\$ 14,640
6193-16 Step Raise						\$ 78,900
6194-16 Certificate Pay						\$ 37,000
6196-16 Pay Adjustment						\$ 6,500
6200-16 Retirement						\$ 319,775
6210-16 SS Taxes						\$ 158,118
TOTAL SALARIES/BENEFITS						\$ 2,544,788

CITY OF HENDERSON

ADOPTED BUDGET

2015- 2016

POLICE DEPARTMENT						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
01-6100-16	SUPERVISION	71,978.92	63,203.83	74,887.00	60,485.46	76,385.00
01-6110-16	CLERICAL	256,651.59	264,296.88	266,651.00	218,185.89	336,602.00
01-6130-16	LABOR OPERATIONS	1,259,141.52	1,289,576.96	1,369,699.00	1,023,339.41	1,374,859.00
01-6160-16	NAC.TASK FORCE	22,243.65	22,344.37		- 11.53	
01-6172-16	LIAISON OFFICER	52,778.44	53,833.78	54,911.00	44,350.74	56,009.00
01-6173-16	TASK FORCE OFFICER	45,208.31	45,462.62		884.12	
01-6190-16	OVERTIME	55,909.37	64,393.60	80,000.00	78,790.20	86,000.00
01-6192-16	LONGEVITY	14,150.91	15,116.04	16,307.00	3,090.45	14,640.00
01-6193-16	STEP RAISE	64,611.44	73,404.26	81,913.00	61,245.52	78,900.00
01-6194-16	CERTIFICATE PAY	33,971.49	35,078.59	33,601.00	27,737.84	37,000.00
01-6196-16	SALARY ADJUSTMENT	6,041.29	6,497.04	6,520.00	6,172.18	6,500.00
01-6200-16	RETIREMENT	295,622.55	303,888.68	305,201.00	234,962.84	319,775.00
01-6210-16	S S TAXES	138,558.25	141,491.93	152,640.00	112,422.89	158,118.00
	TOTAL SALARIES/BENEFITS	2,316,867.73	2,378,588.58	2,442,330.00	1,871,656.01	2,544,788.00
01-6290-16	UNIFORMS	13,107.43	14,056.17	14,000.00	6,813.27	13,000.00
01-6330-16	MEDICAL	3,765.17	3,452.16	2,500.00	555.00	2,500.00
01-6333-16	SANE TESTING			6,000.00	560.50	6,000.00
01-6340-16	DATA PROCESSING	27,229.80	25,518.80	25,000.00	21,422.25	25,500.00
01-6355-16	K-9 EXPENSES	1,005.07	681.60			
01-6421-16	EXTERMINATION	280.00	210.00	500.00	280.00	510.00
01-6430-16	EQUIPMENT	12,078.06	14,474.20	14,000.00	10,949.41	14,000.00
01-6431-16	VEHICLE	30,323.64	26,679.95	30,000.00	14,319.08	30,000.00
01-6440-16	LEASE OF EQUIPMENT	11,760.00	8,820.00	5,000.00	4,410.00	5,000.00
01-6450-16	BLDG & GROUNDS	3,201.35	3,901.92	3,000.00	2,898.78	5,000.00
01-6530-16	RADIO	2,454.07	1,866.84	3,000.00	1,927.24	3,000.00
01-6579-16	LEOSE TRAINING EXPENSE-STATE				100.00	
01-6580-16	TRAVEL & SCHOOLS	11,519.28	3,390.64	10,000.00	4,120.73	10,000.00
01-6610-16	OFFICE	6,892.18	7,795.15	7,000.00	5,474.95	10,000.00
01-6612-16	CONSUMABLES	11,702.77	8,529.86	11,000.00	7,494.58	11,000.00
01-6619-16	POSTAGE	996.65	443.39	500.00	360.00	510.00
01-6621-16	ELECTRIC	21,197.62	36,310.98	36,500.00	22,324.81	36,500.00
01-6622-16	GAS-NATURAL	922.98	1,811.60	500.00	2,002.92	
01-6623-16	COMMUNICATIONS-POLICE	19,319.42	17,497.35	20,000.00	12,476.34	20,000.00
01-6626-16	GAS-OIL-& DIESEL	70,585.72	70,947.24	72,000.00	38,178.72	73,000.00
01-6640-16	DUES & SUBSCRIPTIONS	1,365.91	1,824.51	4,500.00	1,137.00	3,000.00
01-6740-16	TRANSFER EQUIPMENT REPLACEMENT	30,080.00	44,739.00	49,276.00	49,276.00	24,496.00
	TOTAL OPERATING EXPENSES	279,787.12	292,951.36	314,276.00	207,081.58	293,016.00
01-6750-16	CAPITAL	77,035.00	28,044.97	107,800.00	112,877.50	95,610.00
	TOTAL CAPITAL	77,035.00	28,044.97	107,800.00	112,877.50	95,610.00
	TOTALS	2,673,689.85	2,699,584.91	2,864,406.00	2,191,615.09	2,933,414.00

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
2014-2015 ADOPTED BUDGET**

ANIMAL CONTROL DIVISION

EXPENDITURES BY CLASSIFICATION						
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PERCENT
	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	CHANGE
SALARIES/BENEFITS	101,596.88	98,268.93	105,626.90	130,068.00	134,098.00	3.1%
MAINTENANCE/OPERATIONS	25,825.07	23,092.29	23,664.59	31,350.00	34,536.00	10.2%
CAPITAL OUTLAY	383.90	0.00	13,000.00	15,000.00	12,000.00	
TOTAL EXPENDITURES	127,805.85	121,361.22	142,291.49	176,418.00	180,634.00	2.4%

SALARIES & BENEFITS

Account	Description	Title	Authorized	Wage	Approved	Adopted	Budget
			Positions	Group	2014-15	2014-15	Total
						Wages	
6130-20	Labor Operations	Animal Control Supv	1	17	36,021	36,743	
		Animal Control Offr.	2	14	62,234	63,480	\$ 100,223
6180-20	Part-time	Animal Control-Part Time		9	17,582		\$ -
6190-20	Overtime						\$ 1,500
6192-20	Longevity						\$ 720
6193-20	Step Raise						\$ 4,200
6194-20	Certificate Pay						\$ 1,800
6196-20	Salary Adjustment						\$ 490
6200-20	Retirement						\$ 16,831
6210-20	SS Taxes						\$ 8,334
TOTAL SALARIES/BENEFITS						\$	134,098

CITY OF HENDERSON

ADOPTED BUDGET

2015- 2016

ANIMAL SHELTER DIVISION						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
01-6130-20-	LABOR OPERATIONS	64,730.87	65,955.41	98,256.00	78,881.95	100,223.00
01-6180-20-	PART TIME/TEMPORARY	11,190.34	16,456.67		229.80	
01-6190-20-	OVERTIME	576.63	248.00	1,500.00	152.09	1,500.00
01-6192-20-	LONGEVITY	359.97	413.62	509.00	92.35	720.00
01-6193-20-	STEP RAISE	2,250.30	2,584.96	3,185.00	2,492.64	4,200.00
01-6194-20-	CERTIFICATE PAY	1,799.98	1,799.98	1,800.00	1,453.83	1,800.00
01-6196-20-	SALARY ADJUSTMENT	317.96	324.84	489.00	487.28	490.00
01-6200-20-	RETIREMENT	10,972.76	11,178.54	16,240.00	12,867.03	16,831.00
01-6210-20-	S S TAXES	6,070.12	6,664.88	8,089.00	5,938.46	8,334.00
	TOTAL SALARIES/BENEFITS	98,268.93	105,626.90	130,068.00	102,595.43	134,098.00
01-6290-20-	UNIFORMS	474.66	592.65	900.00	45.00	800.00
01-6330-20-	MEDICAL	59.92		750.00		750.00
01-6344-20-	VETERINARY	3,905.00	5,249.68	5,000.00	4,193.48	5,100.00
01-6410-20-	WATER	470.97	438.88	600.00	430.86	500.00
01-6421-20-	EXTERMINATION	480.00	360.00	550.00	480.00	600.00
01-6430-20-	EQUIPMENT	1,137.28	732.43	2,000.00	1,200.31	2,000.00
01-6431-20-	VEHICLES	321.40	692.74	1,800.00	950.46	1,800.00
01-6450-20-	BLDG & GROUNDS	663.93	572.52	700.00	426.89	700.00
01-6530-20-	RADIO			200.00		200.00
01-6540-20-	ADVERTISING	52.80		100.00		100.00
01-6580-20-	TRAVEL & SCHOOLS	190.66	224.26	600.00	120.00	600.00
01-6610-20-	OFFICE	880.21	599.34	1,200.00	782.62	1,200.00
01-6611-20-	JANITOR	364.59				
01-6612-20-	CONSUMABLE	109.79	41.11	300.00		300.00
01-6613-20-	CHEMICALS	2,689.10	3,083.60	4,000.00	2,686.91	4,000.00
01-6619-20-	POSTAGE	113.11	33.33	300.00	59.16	300.00
01-6620-20-	ANIMAL CARE SUPPLIES	5,188.63	4,743.88	5,000.00	5,427.60	5,100.00
01-6621-20-	ELECTRIC	2,848.30	3,532.08	3,400.00	3,451.62	7,000.00
01-6623-20-	COMMUNICATIONS-ANIMAL SHEL	1,848.77	1,755.55	1,800.00	425.29	1,836.00
01-6626-20-	GAS-OIL& DIESEL	1,293.17	1,012.54	2,000.00	546.78	1,500.00
01-6640-20-	DUES & SUBSCRIPTIONS			150.00		150.00
	TOTAL OPERATING EXPENSES	23,092.29	23,664.59	31,350.00	21,226.98	34,536.00
01-6750-20-	CAPTIAL		13,000.00	15,000.00		12,000.00
	TOTAL CAPITAL	0	13,000.00	15,000.00	0.00	12,000.00
	TOTALS	121,361.22	142,291.49	176,418.00	123,822.41	180,634.00

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, etc.

MISCELLANEOUS DEPARTMENTS						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
01-6350-23	MAIN ST. CONTRACT	38,950.00	27,000.00	18,220.00	18,220.00	17,000.00
01-6314-25	H.E.D.C.O. SALES TAX			1,375,000.00	1,229,440.26	1,450,000.00
01-6349-25	ADMINISTRATIVE SERVICES	18,028.73	7,657.46	10,000.00	8,435.21	
01-6422-25	CONTRACT SANITATION SERVICES	1,460,007.20	1,492,558.99	1,530,000.00	1,166,993.07	1,670,000.00
01-6641-25	FIREWORKS & FESTIVAL	12,500.00	12,500.00	18,000.00	15,551.27	18,000.00
01-6642-25	MINERAL TAXES	22.27	16.00	25.00	16.33	
01-6751-25	PURCHASE OF PROPERTY	125,895.77				
01-6760-25	HOME GRANT		153.06		90,883.00	
01-6761-25	TEXAS CAPITAL GRANT		723,222.00			
01-6794-25	GENERAL CONSTRUCTION FUND	223,000.00		150,000.00	150,000.00	178,296.00
01-6795-25	EQUIPMENT REPLACEMENT FUND			100,000.00	100,000.00	
	TOTALS	1,878,403.97	2,263,107.51	3,201,245.00	2,779,539.14	3,333,296.00

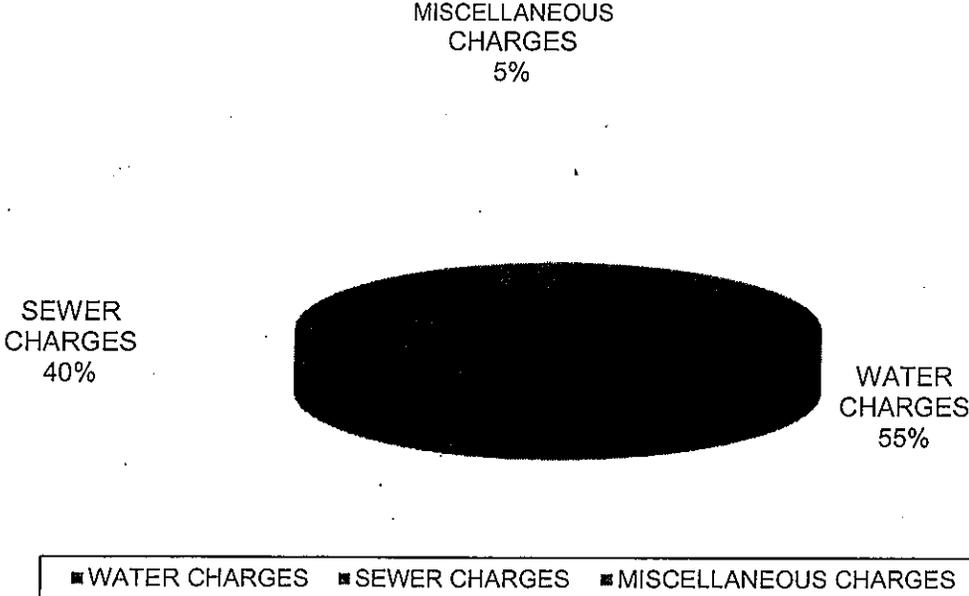
Non-Departmental Expenditures

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

- HEALTH INSURANCE was estimated based upon actual cost of premiums in the current fiscal year with an escalation amount of 25%. 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.

INSURANCES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
01-6220-29	HEALTH INSURANCE	1,138,891.66	1,134,725.59	1,289,822.00	486,098.98	912,000.00
01-6221-29	LIFE INSURANCE	7,003.66	7,274.45	8,000.00	5,102.59	8,000.00
01-6230-29	WC INSURANCE 75%	67,076.61	63,878.10	54,625.00	57,002.51	65,000.00
01-6231-29	LONG TERM DISABILITY INS.				10,102.72	12,000.00
01-6520-29	GENERAL LIABILITY INS. 65%	4,914.99	9,031.94	6,315.00	5,730.22	5,800.00
01-6521-29	PROPERTY INSURANCE 55%	11,476.62	14,711.99	16,672.00	14,031.36	18,200.00
01-6522-29	AUTO INSURANCE 60%	19,610.32	21,048.05	19,665.00	21,320.88	21,350.00
01-6523-29	TEC (UNEMPLOYMENT)INS	4,503.31	535.16	5,000.00		5,000.00
01-6524-29	CRIME INSURANCE 50%	370.93	370.93	400.00	416.01	475.00
01-6525-29	BOND INSURANCE	350.00	596.00	450.00	175.00	450.00
01-6526-29	PUBLIC OFFICIAL INSURANCE	13,457.62	17,988.88	17,755.00	17,399.89	16,500.00
01-6527-29	LAW ENFORCEMENT INSURANCE	13,329.24	15,193.92	15,572.00	15,260.56	15,500.00
	TOTALS	1,280,984.96	1,285,355.01	1,434,276.00	632,640.72	1,080,275.00
	GENERAL FUND TOTAL EXPENSES	10,097,057.46	10,636,260.76	12,198,458.00	9,704,321.73	12,565,558.00

WATER & SEWER FUND ANTICIPATED REVENUES 2015-2016



REVENUES:

WATER CHARGES	\$	3,100,000.00
SEWER CHARGES	\$	2,210,000.00
MISCELLANEOUS CHARGES	\$	272,815.00

TOTAL ANTICIPATED REVENUES 2015-2016 \$ 5,582,815.00

WATER/SEWER FUND REVENUES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
30-5360-00-	WATER CHARGES	- 3,315,354.04	- 3,192,901.63	- 3,100,000.00	- 2,059,590.31	- 3,100,000.00
30-5361-00-	WATER CONNECTIONS	- 3,070.50	- 3,130.00	- 3,500.00	- 3,070.00	- 3,500.00
30-5362-00-	WATER SERVICE CHARGE	- 4,705.40	- 12,882.60	- 1,200.00	- 824.00	- 1,000.00
30-5365-00-	SEWER CHARGES	- 2,247,244.87	- 2,250,291.83	- 2,210,000.00	- 1,542,126.26	- 2,210,000.00
30-5366-00-	SEWER CONNECTIONS	- 650.00	- 1,936.80	- 2,000.00	- 3,100.00	- 2,000.00
30-5370-00-	RECONNECT CHARGES	- 31,475.00	- 27,210.00	- 28,000.00	- 16,600.00	- 26,000.00
30-5450-00-	PENALTY	- 74,783.04	- 76,372.83	- 77,000.00	- 71,390.81	- 78,000.00
30-5501-00-	INTEREST	- 27,836.15	- 26,780.34	- 20,000.00	- 11,438.30	- 8,000.00
30-5906-00-	SALE OF CITY PROPERTY	- 14,558.14		- 5,000.00		- 5,000.00
30-5907-00-	W & S OVER & SHORT	92.10	- 43.62		215.69	
30-5908-00-	LEASE OF PROPERTY	- 1,300.00	- 1,300.00	- 1,300.00	- 1,300.00	- 1,300.00
30-5991-00-	2012 SERIES PROCEEDS			- 536,834.00	- 4,809.96	
30-5999-00-	BEGINNING BALANCE			- 50,000.00		-144015.00
30-6902-00-	MISCELLANEOUS REVENUE	- 2,060.62	- 17,613.92	- 3,500.00	- 3,011.22	- 4,000.00
	TOTAL REVENUES	- 5,722,945.66	- 5,610,463.57	- 6,038,334.00	- 3,717,045.17	- 5,582,815.00

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 17th 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 \$ 3,500

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 \$ 1,000

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 \$2,210,000

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		Over 2,000	
(per thousand)	\$ 3.00	(per thousand) \$	3.10
Maximum (12,000 gal)	\$ 41.00	No max	

Assumption:

Based upon history of usage.

5366 SERVICE CONNECTIONS \$ 2,000

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 \$ 5,316,500

MISCELLANEOUS REVENUES:

5370 DISCONNECT CHARGES \$ 26,000

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 \$ 78,000

Description:

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

Assumption:

Based upon history.

5501 INTEREST \$ 8,000

Description:

Interest earned on investments of idle funds in accordance with the City of Henderson Investment Policy which was adopted October 2014. 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.

WATER & SEWER REVENUES DETAILS

5908	BEGINNING BALANCE This account is designated from the residual balance from the prior year or to increase current fund balance.	\$ 144,015
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6902	MISCELLANEOUS REVENUE	\$ 4,000
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Description:

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

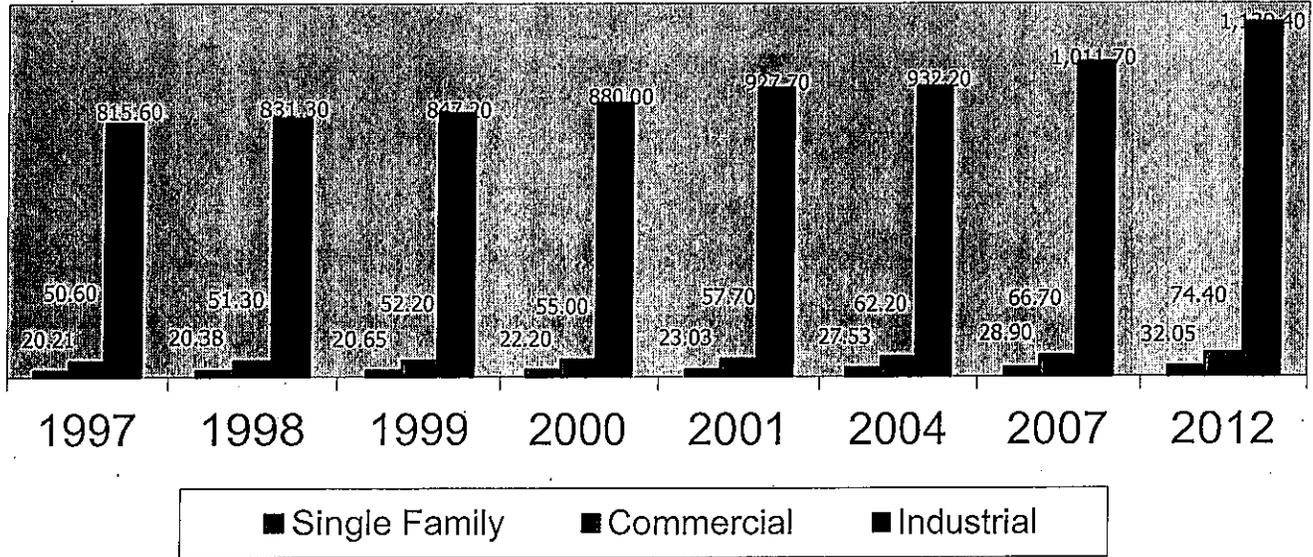
Assumption:

Based upon history.

TOTAL MISCELLANEOUS		\$ 266,315
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TOTAL WATER & SEWER REVENUES		\$ 5,582,815
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HISTORY OF WATER RATES By Average User



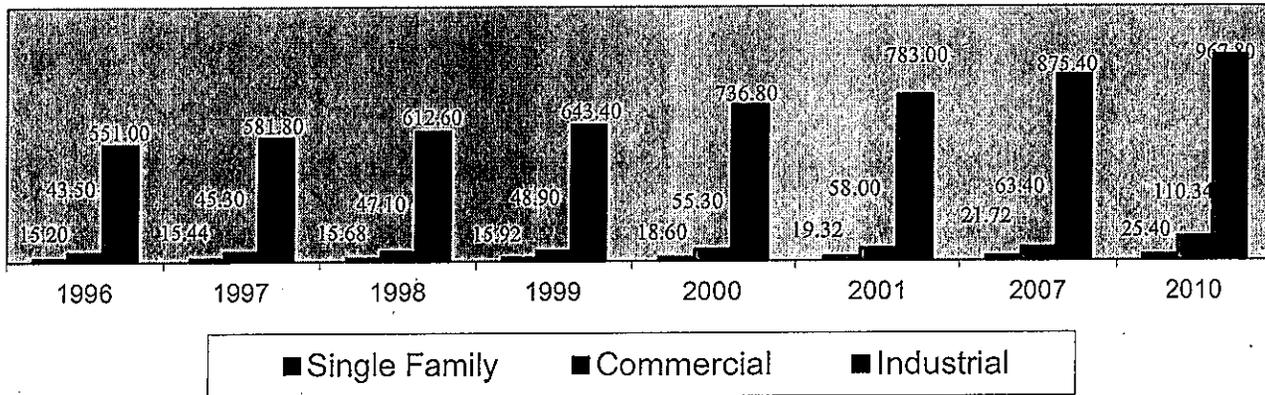
Water Rates	Inside City Limit Rates Effective:								
	Oct-97	Oct-98	Oct-99	Oct-00	Oct-01	Oct-04	Oct-07	Nov-12	
First 2,000 Gallons:	\$ 8.00	\$ 8.00	\$ 8.00	\$ 9.00	\$ 9.00	\$ 13.50	\$ 13.50	\$ 15.00	
Next 10,000 Gallons:	2.22	2.25	2.30	2.40	2.55	2.55	2.80	3.10	
Next 12,000 Gallons:	2.55	2.60	2.65	2.75	2.90	2.90	3.15	3.55	

Average Users	
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 320,000 gal.	\$ 815.60 \$ 831.30 \$ 847.20 \$ 880.00 \$ 927.70 \$ 932.20 \$ 1,011.70 \$ 1,139.40

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.

HISTORY OF SEWER RATES By Average User

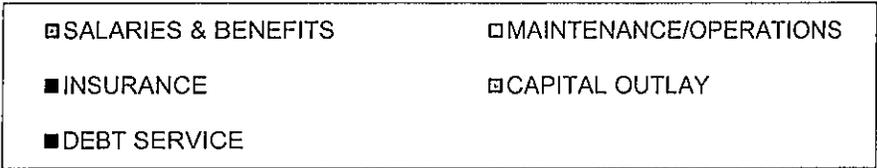
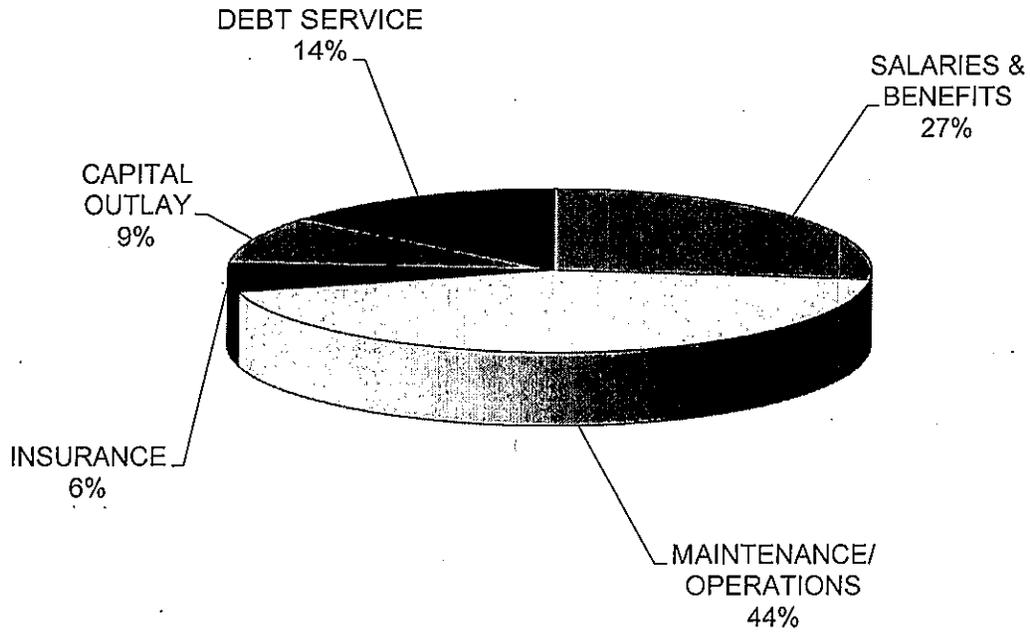


Inside City Limit Rates Effective:

Sewer Rates	Oct-96	Oct-97	Oct-98	Oct-99	Oct-00	Oct-01	Oct-07	Oct-10
Single Family								
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
Commercial/Industrial								
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
Average Users								
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 310,000	551.00	581.80	612.60	643.40	736.80	783.00	875.40	967.80

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.

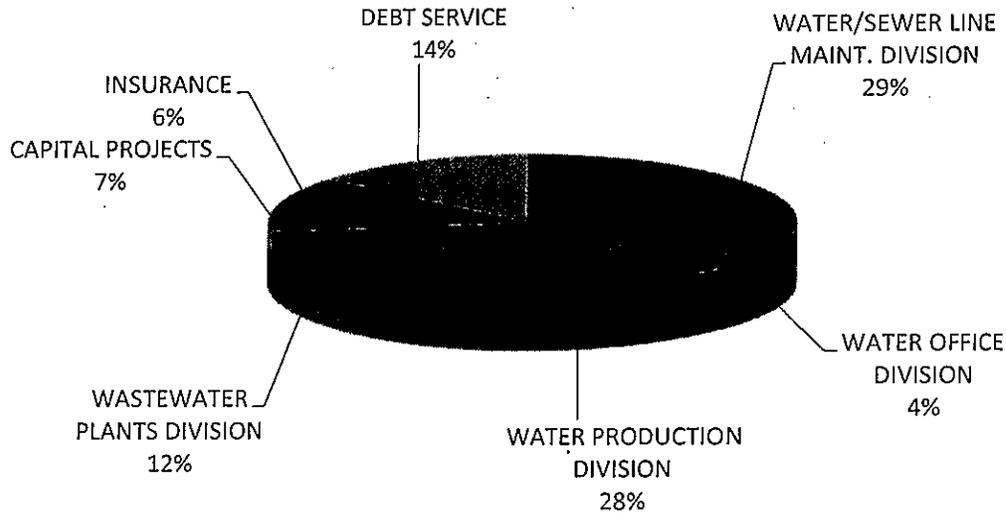
WATER & SEWER EXPENSES BY CATEGORY



SALARIES & BENEFITS	\$ 1,495,525.00
MAINTENANCE/OPERATIONS	\$ 2,451,501.00
INSURANCE	\$ 323,825.00
CAPITAL OUTLAY	\$ 523,850.00
DEBT SERVICE	\$ 788,114.00

TOTAL ANTICIPATED 2015-2016 EXPENSES	<u>\$ 5,582,815.00</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	\$ 1,620,889.00
WATER OFFICE DIVISION	\$ 212,084.00
WATER PRODUCTION DIVISION	\$ 1,570,578.00
WASTEWATER PLANTS DIVISION	\$ 677,325.00
CAPITAL PROJECTS	\$ 390,000.00
INSURANCE	\$ 323,825.00
DEBT SERVICE	<u>\$ 788,114.00</u>

TOTAL ANTICIPATED 2015-2016 EXPENSES \$ 5,582,815.00

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).

Goals for 2015-2016:

- Purchase Tapping Machine \$8,500 (Capital 30-6750-30)
- Repairs to sewer line at Forest Street and Pine \$23,000 (WSCF 32-6791-00)

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

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

EXPENDITURES BY CLASSIFICATION						
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PERCENT
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	CHANGE
SALARIES/BENEFITS	753,811.11	790,630.71	834,588.00	851,921.00	838,709.00	-1.6%
MAINTENANCE/OPERATIONS	629,980.58	725,019.14	780,000.00	838,140.00	773,680.00	-7.7%
CAPITAL OUTLAY	29,501.28	31,135.62	56,590.00	10,000.00	8,500.00	-15.0%
TOTAL EXPENDITURES	1,413,292.97	1,546,785.47	1,671,178.00	1,700,061.00	1,620,889.00	-4.7%

SALARIES & BENEFITS						
Account Description	Title	Authorized Positions	Wage Group	Approved 2014-15	Adopted 2015-16 Wages	Budget Totals
6100-30 Supervision	Utilities Director	1	31	71,321	72,748 \$	72,748
6130-30 Labor Operations	Public Utilities Foreman	1	21	43,786	44,661	
	Maintenance Foreman	2	20	83,401	85,068	
	Crewleader	2	17	72,041	73,486	
	Maintenance Crew	1	17	36,020	36,743	
	Meter Systems Tech	1	15	32,673	33,327	
	Public Services Crew	6	13	177,817	181,368	
	Meter Reader	1	13	29,636	30,228	
	Public Services Labor	1	9	24,381	24,869	
	Straight Time Pay			5,500	5,500 \$	497,883
6110-30 Clerical	Public Service Tech	1	14	31,117	31,740 \$	31,740
6190-30 Overtime					\$	48,000
6192-30 Longevity					\$	4,752
6193-30 Step Raise					\$	22,800
6194-30 Certificate Pay					\$	600
6196-30 Salary Adjustment					\$	2,761
6200-30 Retirement					\$	105,307
6210-30 SS Taxes					\$	52,118
TOTAL SALARIES/BENEFITS					\$	838,709

CITY OF HENDERSON

ADOPTED BUDGET

2015- 2016

WATER/SEWER LINE MAINTENANCE						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
30-6100-30	SUPERVISION	68,551.34	69,922.32	71,321.00	57,605.31	72,748.00
30-6110-30	CLERICAL	29,908.84	30,506.84	31,117.00	25,133.01	31,740.00
30-6130-30	LABOR OPERATIONS	480,590.98	471,888.86	505,254.00	393,403.84	497,883.00
30-6190-30	OVERTIME	42,751.80	42,666.35	48,000.00	58,804.16	48,000.00
30-6192-30	LONGEVITY	5,098.96	5,337.10	6,100.00	1,159.32	4,752.00
30-6193-30	STEP RAISE	20,640.78	23,413.24	27,036.00	18,615.72	22,800.00
30-6194-30	CERTIFICATE PAY	900.12	669.32	600.00	484.68	600.00
30-6196-30	SALARY ADJUSTMENT	2,543.74	2,598.83	2,771.00	2,761.26	2,761.00
30-6200-30	RETIREMENT	100,654.61	100,264.90	106,379.00	85,870.95	105,307.00
30-6210-30	S S TAXES	47,848.50	48,098.77	53,343.00	41,522.27	52,118.00
	TOTAL SALARIES/BENEFITS	799,489.67	795,366.53	851,921.00	685,360.52	838,709.00
30-6290-30	UNIFORMS	3,012.62	2,816.50	3,000.00	3,535.25	4,500.00
30-6313-30	GENERAL FUND MGT FEE	440,000.00	492,000.00	492,000.00	328,000.00	440,000.00
30-6330-30	MEDICAL	1,469.48	1,074.48	800.00	801.10	1,000.00
30-6420-30	CONSULTANT SERVICES					20,000.00
30-6430-30	EQUIPMENT	22,037.72	27,971.50	32,000.00	33,606.99	40,000.00
30-6431-30	VEHICLES	7,195.33	10,680.42	9,500.00	10,462.11	10,000.00
30-6434-30	SEWER LINES	15,978.67	19,826.92	42,000.00	39,849.60	43,000.00
30-6437-30	WATER LINES & METER CHANGE OU	150,791.37	120,438.59	115,000.00	81,650.40	117,000.00
30-6450-30	BLDG & GROUNDS	3,925.08	4,119.77	5,000.00	2,358.52	5,000.00
30-6530-30	RADIO	204.00	272.32	400.00	76.89	400.00
30-6540-30	ADVERTISING	214.25	73.50	200.00	93.60	200.00
30-6580-30	TRAVEL & SCHOOLS	2,426.18	853.81	2,500.00	270.00	2,500.00
30-6610-30	OFFICE	1,447.40	4,842.35	1,500.00	1,430.96	2,000.00
30-6611-30	JANITOR	508.28	755.81	650.00	636.52	750.00
30-6612-30	CONSUMABLE	6,698.29	6,253.28	6,500.00	2,660.67	5,500.00
30-6613-30	CHEMICALS	9,393.48	7,287.34	10,000.00	2,923.40	10,000.00
30-6615-30	MINOR APPARATUS /SMALL TOOLS	9,470.20	9,260.38	10,000.00	5,157.99	10,000.00
30-6621-30	ELECTRIC	5,034.71	5,666.74	5,000.00	3,556.75	5,000.00
30-6622-30	GAS-NATURAL	1,300.37	2,140.08	2,000.00	1,652.39	2,000.00
30-6623-30	COMMUNICATIONS-PUBLIC UTILITIE	8,971.90	5,803.63	7,000.00	4,668.33	7,000.00
30-6626-30	GAS-OIL& DIESEL	35,437.81	38,373.63	36,000.00	19,150.52	36,000.00
30-6640-30	DUES & SUBSCRIPTIONS	502.00	222.00	500.00	307.46	500.00
30-6740-30	TRANSFER TO EQUIP. REPLACEMENT	31,646.00	56,590.00	56,590.00	56,590.00	11,330.00
30-6842-30	BAD DEBT RECOVERY	- 1,510.38	- 3,118.64		- 1,046.96	
	TOTAL OPERATING EXPENSES	756,154.76	814,204.41	838,140.00	598,392.49	773,680.00
30-6750-30	CAPITAL			10,000.00		8,500.00
	TOTAL CAPITAL	0.00	0.00	10,000.00	0.00	8,500.00
	TOTAL EXPENSES	1,555,644.43	1,609,570.94	1,700,061.00	1,283,753.01	1,620,889.00

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**

EXPENDITURES BY CLASSIFICATION						
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PERCENT
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	CHANGE
SALARIES/BENEFITS	196,362.07	186,968.46	210,200.01	169,410.00	149,834.00	-11.6%
MAINTENANCE/OPERATIONS	63,563.10	52,978.58	51,396.74	58,260.00	59,250.00	1.7%
CAPITAL OUTLAY				9,000.00	3,000.00	
TOTAL EXPENDITURES	259,925.17	239,947.04	261,596.75	236,670.00	212,084.00	-10.4%

SALARIES & BENEFITS

Account Description	Title	Authorized Positions	Wage Group	Approved 2014-15	Adopted 2015-16 Wages	Budget Totals
6110-35 Clerical	Payroll Coord	1	18	45,324	46,230	
	Utility Billing Coord.	1	17	36,021	36,743	
	Utility Clerk	1	15	32,673	33,327	\$ 116,300
6192-35 Longevity					\$	720
6193-35 Step Raise					\$	4,200
6196-35 Salary Adjustment					\$	489
6200-35 Retirement					\$	18,814
6210-35 SS Taxes					\$	9,311
TOTAL SALARIES/BENEFITS					\$	149,834

WATER OFFICE/FINANCE DEPT						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
30-6110-35-	CLERICAL	124,658.85	159,272.97	129,017.00	111,022.66	116,300.00
30-6180-35-	PART TIME/TEMPORARY	19,876.92				
30-6192-35-	LONGEVITY	1,480.61	1,606.31	1,351.00	454.15	720.00
30-6193-35-	STEP RAISE	7,810.94	8,451.04	6,847.00	4,442.87	4,200.00
30-6196-35-	SALARY ADJUSTMENT	476.93	649.69	489.00	649.71	489.00
30-6200-35-	RETIREMENT	21,055.73	27,260.45	21,172.00	18,198.38	18,814.00
30-6210-35-	S S TAXES	11,608.48	12,959.55	10,534.00	8,659.73	9,311.00
	TOTAL SALARIES/BENEFITS	186,968.46	210,200.01	169,410.00	143,427.50	149,834.00
30-6330-35-	MEDICAL			60.00		
30-6340-35-	DATA PROCESSING	16,308.74	14,285.85	18,500.00	16,599.75	19,000.00
30-6430-35-	EQUIPMENT	3,187.05	3,306.69	3,700.00	1,046.38	3,700.00
30-6580-35-	TRAVEL & SCHOOLS	196.57	660.88	1,500.00		1,500.00
30-6610-35-	OFFICE	1,474.19	2,014.15	2,500.00	2,409.32	3,000.00
30-6612-35-	CONSUMABLES	259.23	338.08	500.00	422.53	550.00
30-6619-35-	POSTAGE	29,171.41	28,318.13	29,000.00	22,607.96	29,000.00
30-6623-35-	COMMUNICATIONS-WATER OFFICE	2,381.39	2,472.96	2,500.00	1,648.25	2,500.00
	TOTAL OPERATING EXPENSES	52,978.58	51,396.74	58,260.00	44,734.19	59,250.00
30-6750-35-	CAPITAL			9,000.00	8,950.00	3,000.00
	TOTAL CAPITAL	0	0.00	9,000.00	8,950.00	3,000.00
	TOTALS	239,947.04	261,596.75	236,670.00	197,111.69	212,084.00

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 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.

Goals for 2015-2016:

- Replace Meter Reader Truck #2 \$22,500 (Equip. Rep. Fund 09-6812-00)
- Replace Utility Directors Vehicle \$26,500 (Equip. Rep. Fund 09-6813-00)
- Replace Lawn Tractor \$4,500 (Capital 30-6750-37)
- Purchase Weed Eater \$350 (Capital 30-6750-37)
- Clarifier Valve Water Plant Distribution \$6,500 (Capital 30-6750-37)
- Clarifier Valve Water Intake to Plant \$6,500 (Capital 30-6750-37)
- Replace 5 Drexil Brooks Indicator \$10,500 (Capital 30-6750-37)
- Well #12 Fence \$10,500 (Capital 30-6750-37)
- Well #13 New Building \$25,000 (Capital 30-6750-37)
- Well #17 Fence \$8,500 (Capital 30-6750-37)
- SCADA Well #4 \$25,000 (Capital 30-6750-37)
- SCADA Well #10 \$25,000 (Capital 30-6750-37)
- Water Line replacement on FM 225 \$45,900 (Water Sewer Construction Fund 32-6792-00)
- Ragley Pump Station Pump #2 \$28,000 (Water Sewer Construction Fund 32-6799-00)
- Willow Lake Pump Station VFD \$40,000 (Water Sewer Construction Fund 32-6793-00)

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

**PUBLIC UTILITIES DEPARTMENT
WATER PRODUCTION DIVISION**

EXPENDITURES BY CLASSIFICATION						
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PERCENT
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	CHANGE
SALARIES/BENEFITS	203,550.35	225,568.41	213,585.29	259,588.00	272,450.00	5.0%
MAINTENANCE/OPERATIONS	1,010,757.75	1,002,644.22	1,060,291.52	1,325,270.00	1,150,778.00	-13.2%
CAPITAL OUTLAY	137,180.20	213,011.94	-	169,982.00	122,350.00	-28.0%
TOTAL EXPENDITURES	1,351,488.30	1,441,224.57	1,273,876.81	1,754,840.00	1,545,578.00	-11.9%

SALARIES & BENEFITS

Account Description	Title	Authorized Positions	Wage Group	Approved 2014-15	Adopted 2015-16 Wages	Budget Totals
6100-37 Supervision	W/WW Suptr	1	25	52,177	46,894 \$	46,894
6130-37 Labor Operations	Lead Plant Opr			37,081		
	Water Plant Opr	3	16	102,917	104,979	
	Water Plant Opr/Train	1	14	31,117	31,740	
	Straight Time Pay					\$ 136,719
6190-37 Overtime						\$ 32,000
6192-37 Longevity						\$ 672
6193-37 Step Raise						\$ 4,200
6194-37 Certificate Pay						\$ -
6196-37 Salary Adjustment						\$ 815
6200-37 Retirement						\$ 34,220
6210-37 SS Taxes						\$ 16,930
TOTAL SALARIES/BENEFITS						\$ 272,450

CITY OF HENDERSON

ADOPTED BUDGET

2015- 2016

WATER PRODUCTION DIVISION						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
30-6100-37-	SUPERVISION	51,154.22	45,180.91	45,974.00	37,375.96	46,894.00
30-6130-37-	LABOR OPERATIONS	92,743.65	91,417.26	135,034.00	89,946.79	136,719.00
30-6190-37-	OVERTIME	34,870.59	32,175.58	26,000.00	42,966.75	32,000.00
30-6192-37-	LONGEVITY	638.90	671.99	475.00	75.70	672.00
30-6193-37-	STEP RAISE	3,450.46	3,588.79	2,666.00	2,031.04	4,200.00
30-6196-37-	SALARY ADJUSTMENT	635.91	649.73	815.00	487.28	815.00
30-6200-37-	RETIREMENT	28,777.92	27,291.96	32,426.00	26,572.27	34,220.00
30-6210-37-	S S TAXES	13,296.76	12,609.07	16,198.00	12,555.98	16,930.00
	TOTAL SALARIES/BENEFITS	225,568.41	213,585.29	259,588.00	212,011.77	272,450.00
30-6290-37-	UNIFORMS	444.00	440.25	750.00	372.00	765.00
30-6326-37-	PROFESSIONAL SERVICES					25,000.00
30-6330-37-	MEDICAL	73.66	109.96	150.00	33.25	150.00
30-6334-37-	ENGINEERING			75,000.00	10,055.00	
30-6336-37-	CONTRACT LAB TESTING	15,875.68	19,424.99	29,900.00	23,126.98	19,812.00
30-6337-37-	OPERATION/MAINT COST-KILGORE	57,552.12	60,256.21	65,000.00	55,000.82	66,300.00
30-6346-37-	CONTRACT SABINE RIVER WATER	181,050.00	181,368.75	200,000.00	140,433.75	191,000.00
30-6347-37-	CONTRACT-LAKE STRIKER	277,500.00	277,500.00	277,500.00	277,500.00	187,500.00
30-6410-37-	WATER	116.05	111.43	250.00		255.00
30-6421-37-	EXTERMINATION	260.00	195.00	300.00	260.00	306.00
30-6430-37-	EQUIPMENT	889.56	857.93	1,000.00	752.00	1,000.00
30-6431-37-	VECHILE	1,361.52	6,943.49	2,000.00	587.44	2,000.00
30-6432-37-	WATER TANK MAINTENANCE			138,920.00		140,700.00
30-6436-37-	WELLS & PUMPS	15,199.59	75,318.51	40,000.00	37,766.60	40,800.00
30-6438-37-	SLUDGE REMOVAL	12,507.13	9,511.50	25,000.00		20,000.00
30-6450-37-	BLDG & GROUNDS	6,843.68	7,238.95	4,500.00	4,146.22	4,600.00
30-6454-37-	WATER PLANT	44,276.51	52,333.75	64,000.00	46,084.46	65,280.00
30-6540-37-	ADVERTISING	22.90	31.65	300.00	65.70	300.00
30-6560-37-	FEE & PERMIT	11,616.75	11,417.60	12,500.00	11,317.60	12,500.00
30-6580-37-	TRAVEL & SCHOOLS	3,835.60	978.45	4,500.00	1,815.00	4,600.00
30-6610-37-	OFFICE	624.41	1,144.79	1,000.00	342.88	1,000.00
30-6611-37-	JANITOR	848.10	577.99	1,000.00	685.99	1,000.00
30-6612-37-	CONSUMABLES	115.75			107.30	
30-6613-37-	CHEMICALS	107,348.58	97,044.01	115,000.00	52,932.57	112,000.00
30-6615-37-	MINOR APPARATU/SMALL TOOLS	611.13	510.94	700.00	266.27	700.00
30-6621-37-	ELECTRIC	250,539.51	237,405.49	250,000.00	183,486.62	255,000.00
30-6622-37-	GAS-NATURAL		443.45			
30-6623-37-	COMMUNICATIONS-WATER PROD	2,778.09	4,918.48	6,000.00	1,035.29	6,000.00
30-6626-37-	GAS- OIL & DIESEL	10,353.90	9,625.95	10,000.00	5,233.38	10,200.00
30-6740-37-	TRANSFER TO EQUIP. REPLACEMENT	4,582.00	4,582.00	4,582.00	4,582.00	7,010.00
30-6751-37-	DAM EROSION-ENGINEERING	8,700.00				
30-6752-37-	DAM EROSION-CONSTRUCTION	95,181.10				

WATER PRODUCTION DIV CONTINUED						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
	TOTAL OPERATING EXPENSES	1,111,107.32	1,060,291.52	1,329,852.00	857,989.12	1,175,778.00
30-6750-37-	CAPITAL	13,297.64		165,400.00	7,151.79	122,350.00
	TOTAL CAPITAL	13,297.64	0.00	165,400.00	7,151.79	122,350.00
	TOTALS	1,349,973.37	1,273,876.81	1,754,840.00	1,077,152.68	1,570,578.00

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 Industrial Drive lift station.

Goals for 2015-2016:

- Engineering for new Southside Permit \$15,500 (Engineering 30-6334-45)
- Replace 2 Aerators at Southside WWTP \$55,000 (WSCF 32-6794-00)
- Return Sludge pump #2 Southside WWTP \$30,000 (WSCF 32-6795-00)
- Influent Pump #4 Northside WWTP \$21,000 (WSCF 32-6796-00)
- Sludge Pump #3 Northside WWTP \$19,000 (WSCF 32-6797-00)
- Sludge Pump #4 North Side WWTP \$19,000 (WSCF 32-6798-00)

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

**PUBLIC UTILITIES DEPARTMENT
WASTEWATER PLANTS DIVISION**

EXPENDITURES BY CLASSIFICATION						
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PERCENT
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	CHANGE
SALARIES/BENEFITS	178,107.87	189,076.22	214,623.80	232,777.00	234,532.00	0.8%
MAINTENANCE/OPERATIONS	319,160.46	348,266.99	420,916.41	381,050.00	442,793.00	16.2%
CAPITAL OUTLAY	58,389.87	47,941.00		113,190.00		-100.0%
TOTAL EXPENDITURES	555,658.20	585,284.21	635,540.21	727,017.00	677,325.00	-6.8%

SALARIES & BENEFITS

Account Description	Title	Authorized Positions	Wage Group	Approved 2014-15	Adopted 2015-16 Wages	Budget Totals
6100-45 Supervision	Chief Wastewater Opr	1	23	48,273	49,239 \$	49,239
6130-45 Labor Operations	Wastewater Opr II "C"	2	17	72,043	73,486	105,226
	Wastewater Opr Traini	1	14	31,117	31,740	
	Straight Time Pay			1,000	\$	
6190-45 Overtime					\$	22,000
6192-45 Longevity					\$	2,880
6193-45 Step Raise					\$	9,300
6194-45 Certificate Pay					\$	1,200
6196-45 Salary Adjustment					\$	650
6200-45 Retirement					\$	29,464
6210-45 SS Taxes					\$	14,573
TOTAL SALARIES/BENEFITS					\$	234,532

WASTEWATER TREATMENT DIVISION						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
30-6100-45-	SUPERVISION	47,078.64	47,929.19	48,273.00	39,871.35	49,239.00
30-6130-45-	LABOR OPERATIONS	64,846.46	89,259.94	104,160.00	84,605.55	105,226.00
30-6190-45-	OVERTIME	28,100.77	22,512.51	21,000.00	18,729.18	22,000.00
30-6192-45-	LONGEVITY	2,516.28	2,647.40	2,772.00	526.10	2,880.00
30-6193-45-	STEP RAISE	9,200.88	10,043.30	11,152.00	8,810.51	9,300.00
30-6194-45-	CERTIFICATE PAY	1,200.16	1,200.16	1,200.00	969.36	1,200.00
30-6196-45-	SALARY ADJUSTMENT	476.96	487.26	652.00	649.71	650.00
30-6200-45-	RETIREMENT	24,071.10	27,381.51	29,094.00	23,712.55	29,464.00
30-6210-45-	S S TAXES	11,584.97	13,162.53	14,474.00	11,594.13	14,573.00
	TOTAL SALARIES/BENEFITS	189,076.22	214,623.80	232,777.00	189,468.44	234,532.00
30-6290-45-	UNIFORMS	378.00	322.25	550.00	454.00	700.00
30-6330-45-	MEDICAL		109.96	50.00		
30-6334-45-	ENGINEERING					15,500.00
30-6336-45-	LAB TESTING	26,842.00	27,300.11	29,000.00	26,926.00	33,500.00
30-6421-45-	EXTERMINATION	270.00	270.00			
30-6430-45-	EQUIPMENT	2,347.31	2,260.88	2,500.00	3,105.79	2,550.00
30-6431-45-	VEHICLES	1,117.88	1,925.53	1,500.00	2,736.47	1,500.00
30-6450-45-	BLDG & GROUNDS	1,792.52	576.15	2,500.00	2,026.79	2,500.00
30-6452-45-	SEWER PLANT-S.S. PLANT	97,686.54	116,814.58	104,000.00	94,666.18	106,000.00
30-6456-45-	SEWER PLANT-N.S. PLANT	13,253.97	16,986.49	17,500.00	15,600.63	18,000.00
30-6530-45-	RADIO			400.00		
30-6540-45-	ADVERTISING	265.20	31.65	200.00	52.50	200.00
30-6561-45-	TCEQ-S.S.PLANT	15,852.00	18,260.00	19,500.00	47,885.00	20,000.00
30-6565-45-	TCEQ-N.S. PLANT	6,798.80	7,814.00	8,500.00	7,814.00	9,000.00
30-6580-45-	TRAVEL & SCHOOLS	259.59	1,276.17	2,500.00	940.36	2,500.00
30-6610-45-	OFFICE	4.80	1,064.23	1,000.00	484.97	1,000.00
30-6611-45-	JANITOR	316.67	518.29	500.00	608.72	500.00
30-6612-45-	CONSUMABLES	23.40	67.27	700.00		
30-6613-45-	CHEMICALS-S.S. PLANT	70,053.27	69,600.89	72,000.00	53,601.29	73,000.00
30-6614-45-	LAB SUPPLIES	8,801.09	7,849.09	9,500.00	9,172.20	9,500.00
30-6615-45-	MINOR APPARATUS/SMALL TOOLS	490.70	409.92	500.00	72.77	500.00
30-6617-45-	CHEMICALS-N.S. PLANT	10,051.83	8,738.85	10,500.00	6,087.39	10,500.00
30-6621-45-	ELECTRIC-S.S. PLANT	64,975.58	73,071.30	70,000.00	60,049.87	74,000.00
30-6623-45-	COMMUNICATIONS-S.S. PLANT	1,736.20	1,937.37	2,000.00	1,182.05	2,040.00
30-6624-45-	COMMUNICATIONS-N.S. PLANT	595.83	607.75	650.00	614.66	663.00
30-6626-45-	GAS-OIL & DIESEL	6,818.22	6,872.27	7,000.00	5,010.61	7,140.00
30-6627-45-	ELECTRIC-N.S. PLANT	13,678.59	19,041.41	18,000.00	11,092.86	18,000.00
30-6740-45-	TRANSFER TO EQUIP. REPLACEMENT	3,857.00	37,190.00	37,190.00	37,190.00	34,000.00
	TOTAL OPERATING EXPENSES	348,266.99	420,916.41	418,240.00	387,375.11	442,793.00

WASTEWATER TREATMENT DIVISION						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
30-6750-45-	CAPITAL	47,941.00		76,000.00		
	TOTAL CAPITAL	47,941.00	0.00	76,000.00	0.00	0.00
	TOTALS	585,284.21	635,540.21	727,017.00	576,843.55	677,325.00

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.

WATER/SEWER FUND INSURANCES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
30-6220-29-	HEALTH INSURANCE	299,935.17	253,413.96	228,825.00	156,641.85	261,000.00
30-6221-29-	LIFE INSURANCE	1,897.86	2,039.76	2,200.00		
30-6230-29-	W C INSURANCE (25%)	22,358.87	21,292.70	18,209.00	19,000.84	22,000.00
30-6231-29-	LONG TERM DISABILITY INS.				4,838.50	6,600.00
30-6520-29-	GENERAL LIABILITY INS. 35%	2,646.53	3,474.12	3,400.00	3,085.50	3,150.00
30-6521-29-	PROPERTY INSURANCE 45%	9,389.96	12,013.15	13,645.00	11,480.20	14,850.00
30-6522-29-	AUTO INSURANCE 40%	13,073.54	14,032.03	13,110.00	14,213.92	14,250.00
30-6523-29-	UNEMPLOYMENT INS	1,439.74		1,500.00		1,500.00
30-6524-29-	CRIME INSURANCE 50%	370.93	370.93	400.00	416.01	475.00
	TOTALS	351,112.60	306,636.65	281,289.00	209,676.82	323,825.00

CAPITAL PROJECTS						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
30-6731-52	TRANSFER TO W/S CONSTR. FUND	703,000.00	565,000.00	20,790.00	20,790.00	390,000.00
30-6732-52	TRANSFER TO BOND FUNDS		27,389.00			
	TOTALS	703,000.00	592,389.00	20,790.00	20,790.00	390,000.00

WATER/SEWER DEBT SERVICE						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
30-6550-31-	BANK CHARGES	80.00	60.00	100.00	56.96	100.00
30-6917-31-	2004 SERIES INTEREST	52,527.89	26,258.56			
30-6922-31-	INTEREST-2004 SERIES (SRA)	16,587.50	14,550.00	12,330.00	6,756.25	9,924.00
30-6923-31-	PRINCIPAL-SERIES 2004 (SRA)			55,000.00	55,000.00	55,000.00
30-6925-31-	SERIES 2005-INTEREST	15,551.25				
30-6934-31-	2004 SERIES AGENT FEES	1,500.00	1,575.00	825.00	825.00	825.00
30-6935-31-	2011 SERIES-PRINCIPAL			360,000.00		385,000.00
30-6936-31-	2011 SERIES-INTEREST	79,884.27	64,025.00	56,825.00	28,412.50	49,625.00
30-6937-31-	2011 AGENT FEES	500.00	750.00	750.00	750.00	750.00
30-6938-31-	2012 SERIES PRINCIPAL			158,100.00	158,095.78	158,100.00
30-6939-31-	2012 SERIES INTEREST	30,390.94	39,245.69	37,803.00	19,380.71	36,190.00
30-6942-31-	2014 BOND SERIES PRINCIPAL			75,000.00		70,000.00
30-6943-31-	2014 BOND SERIES INTEREST		2,270.14	23,350.00	11,675.00	21,850.00
30-6944-31-	2014 BOND SERIES AGENT FEES			750.00		750.00
30-6970-31-	AMORTIZATION EXPENSE	- 321.38	9,355.54			
30-6992-31-	BOND ISSUE COST- WATER- SEWER	21,882.45				
	TOTALS	218,582.92	158,089.93	780,833.00	280,952.20	788,114.00
	WATER/SEWER TOTAL EXPENSES	5,003,544.57	4,837,700.29	5,501,500.00	3,646,279.95	5,582,815.00

Outstanding Water & Sewer Debt Service Requirements

Fiscal Yr End 9-30:	SRA Series 2004	Series 2011	Series 2012	Series 2014	GRAND TOTAL	Fiscal Yr End 9-30:
2016	64,924	434,625.00	194,290.14	91,850.00	785,689	2016
2017	67,320	276,925.00	195,066.81	90,450.00	629,762	2017
2018	64,530	292,225.00	192,848.67	113,875.00	663,479	2018
2019	66,560	280,850.00	192,832.46	106,500.00	646,742	2019
2020		294,600.00	192,378.06	104,250.00	591,228	2020
2021		281,500.00	191,371.35	97,000.00	569,871	2021
2022		293,550.00	189,772.70	94,875.00	578,198	2022
2023			190,300.89	112,750.00	303,051	2023
2024			187,723.20	110,125.00	297,848	2024
2025			187,364.31	102,500.00	289,864	2025
<hr/>						
	263,334	2,154,275	1,913,949	1,024,175	5,355,732	

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

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
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
	<u>240,000.00</u>		<u>23,333.75</u>	<u>263,333.75</u>

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
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
	1,945,000.00		209,275.00	2,154,275.00

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%
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
	3,205,000.00		426,781.00	3,631,781.00	1,913,948.59	1,717,832.41

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

**GO REFUNDING BONDS
SERIES 2014**

PRINCIPAL \$ 970,000

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
2016	70,000.00	2.00%	21,850.00	91,850.00
2017	70,000.00	2.25%	20,450.00	90,450.00
2018	95,000.00	2.50%	18,875.00	113,875.00
2019	90,000.00	2.50%	16,500.00	106,500.00
2020	90,000.00	2.50%	14,250.00	104,250.00
2021	85,000.00	2.50%	12,000.00	97,000.00
2022	85,000.00	2.50%	9,875.00	94,875.00
2023	105,000.00	2.50%	7,750.00	112,750.00
2024	105,000.00	2.50%	5,125.00	110,125.00
2025	100,000.00	2.50%	2,500.00	102,500.00
	<u>895,000.00</u>		<u>129,175.00</u>	<u>1,024,175.00</u>

Purpose:	Refinance-Series 2004
Term (Years):	6
Pay Dates:	Principal 8/15 Interest 2/15 and 8/15

HENDERSON TOURISM DEPARTMENT

The Tourism Department is responsible for distribution of Hotel/Motel 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 2nd Saturday in November.

Goals for 2015-2016:

- Flood social media with Henderson

TOURISM DIVISION REVENUES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
14-5320-00	HOTEL/MOTEL OCCUPANCY TAX	- 223,882.09	- 253,073.04	- 240,000.00	- 259,556.28	- 255,000.00
14-5366-00	CIVIC CENTER RENTAL FEES	- 63,682.00	- 59,420.00	- 68,494.00	- 51,304.50	- 60,000.00
14-5367-00	SECURITY OFFICER FEES	- 5,995.00	- 3,535.00	- 5,000.00	- 3,477.50	- 4,000.00
14-5380-00	INTEREST INCOME	- 3,463.00	- 2,472.80	- 2,600.00	- 508.17	- 250.00
14-5902-00	MISCELLANEOUS REVENUE	- 616.12		- 200.00		
14-5903-00	DAMAGE REVENUE FROM CIVIC CNT	- 1,500.00		- 3,600.00	- 200.00	
14-5904-00	VENDING MACHINES REVENUE	- 1,750.77	- 1,439.25	- 1,500.00	- 1,368.86	- 1,500.00
14-5905-00	Civic Center Misc. Revenue	- 950.00	- 336.00		- 919.00	- 1,000.00
14-5949-00	SYRUP FESTIVAL INCOME	- 40,427.00	- 41,973.00	- 45,000.00	- 48,783.50	- 45,000.00
14-5999-00	BEGINNING BALANCE					- 3,695.00
	TOTAL REVENUES	- 342,265.98	- 362,249.09	- 366,394.00	- 366,117.81	- 370,445.00

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

HENDERSON TOURISM FUND

EXPENDITURES BY CLASSIFICATION						
	ACTUAL 2011-2012	ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015	ADOPTED 2015-2016	PERCENT CHANGE
SALARIES/BENEFITS	134,765.67	113,437.64	107,118.08	128,673.00	86,329.00	-32.9%
MAINTENANCE/OPERATIONS	95,384.70	116,246.82	107,943.39	128,860.00	114,110.00	-11.4%
CAPITAL OUTLAY						
TOTAL EXPENDITURES	230,150.37	229,684.46	215,061.47	257,533.00	200,439.00	-22.2%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2014-15	Adopted 2015-16 Wages	Budget Totals
14-6100-01	Supervision	Tourism Coor	1	20	45,974	42,539	\$ 42,539
14-6110-01	Clerical	Tourism Asst.	1	13	29,065		
14-6180-01	Part Time	Main St Coord	1		17,000	20,400	20,400
14-6192-01	Longevity						\$ 624
14-6193-01	Step Raise						\$ 3,000
14-6196-01	Salary Adjustment						\$ 163
14-6197-01	Car Allowance						7,200
14-6200-01	Retirement						\$ 8,308
14-6210-01	SS Taxes						\$ 4,095
TOTAL SALARIES/BENEFITS							\$ 86,329

TOURISM DIVISION EXPENSES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
14-6100-01-	SUPERVISION	40,473.16	45,072.56	45,974.00	35,720.36	42,539.00
14-6110-01-	CLERICAL	24,072.30	5,866.70	29,635.00	26,507.82	
14-6180-01-	PART TIME	14,599.62	26,563.29	20,000.00	16,524.39	20,400.00
14-6192-01-	LONGEVITY	690.46	520.66	586.00	103.39	624.00
14-6193-01-	STEP RAISE	4,123.54	3,154.18	3,558.00	2,584.89	3,000.00
14-6195-01-	MAIN ST REPORTING/RECORDS	1,015.41				
14-6196-01-	SALARY ADJUSTMENT	317.95	162.44	326.00	324.86	163.00
14-6197-01-	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	6,000.00	7,200.00
14-6200-01-	RETIREMENT	13,362.99	11,154.97	13,417.00	12,479.01	8,308.00
14-6210-01-	S S TAXES	7,582.21	7,423.28	7,977.00	7,256.90	4,095.00
	TOTAL SALARIES/BENEFITS	113,437.64	107,118.08	128,673.00	107,501.62	86,329.00
14-6220-01-	HEALTH INSURANCE	17,776.00	8,206.14	20,000.00	12,454.34	10,000.00
14-6221-01-	LIFE INSURANCE	99.20	73.80	260.00		
14-6231-01-	LONG TERM DISABILITY INS.				333.44	210.00
14-6313-01-	GENERAL FUND MGT FEE			4,500.00	3,000.00	4,500.00
14-6321-01-	CITY SHARE OF HOTEL TAX	4,500.00	4,500.00	4,500.00	3,000.00	4,500.00
14-6430-01-	EQUIPMENT		1,125.00	500.00	313.88	500.00
14-6540-01-	ADVERTISING	44,692.66	43,917.98	46,000.00	37,406.15	43,000.00
14-6565-01-	TRAVEL SHOWS	900.00	1,100.00	1,200.00	1,560.00	4,000.00
14-6569-01-	PROMOTION ITEMS	1,894.50	1,402.84	1,500.00	710.40	1,500.00
14-6572-01-	TEXAS FOREST TRAILS	500.00	500.00	500.00		500.00
14-6574-01-	SPORTING & OTHER EVENTS GRANTS	5,366.57	5,721.14	6,000.00	975.00	5,000.00
14-6575-01-	SYRUP FESTIVAL EXPENSES	35,281.21	34,760.41	37,000.00	32,688.20	35,000.00
14-6580-01-	TRAVEL & SCHOOLS	1,507.55	2,253.22	2,200.00	2,242.26	1,200.00
14-6610-01-	OFFICE SUPPLIES	403.92	850.43	900.00	789.51	600.00
14-6619-01-	POSTAGE	1,198.43	970.08	1,500.00	886.80	1,300.00
14-6621-01-	ELECTRIC	42.28				
14-6623-01-	TELEPHONE	1,021.50	1,047.40	1,100.00	895.93	1,100.00
14-6640-01-	MEMBERSHIP-TOURISM	1,063.00	1,514.95	1,200.00	1,014.95	1,200.00
	TOTAL OPERATING EXPENSES	116,246.82	107,943.39	128,860.00	98,270.86	114,110.00
	TOTAL TOURISM EXPENSES	229,684.46	215,061.47	257,533.00	205,772.48	200,439.00

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.

Goals for 2014-2015:

- Purchase Upright Freezer \$2,700 (Capital 14-6750-03)
- Surveillance Camera for Lobby \$700 (Capital 14-6750-03)
- Up lights for event rooms \$2,000 (Capital 14-6750-03)
- Paint Lobby, Hall Restrooms & offices \$5,000 (Building & Grounds 14-6450-03)
- Install Chair Rail in Board Room and Offices \$1000 (Building & Grounds 14-6450-03)
- Powder coat 19 doors \$6,500 (Building & Grounds 14-6450-03)

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

**HENDERSON TOURISM FUND
CIVIC CENTER DIVISION**

EXPENDITURES BY CLASSIFICATION						
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PERCENT
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	CHANGE
SALARIES/BENEFITS	73,673.45	75,728.78	49,348.93	32,636.00	76,421.00	134.2%
MAINTENANCE/OPERATIONS	62,432.99	71,638.83	79,442.90	76,225.00	88,185.00	15.7%
CAPITAL OUTLAY	6,455.00		103,624.76		5,400.00	
TOTAL EXPENDITURES	142,561.44	147,367.61	232,416.59	108,861.00	170,006.00	56.2%

SALARIES & BENEFITS

Account	Description	Title	Authorized	Wage	Approved	Adopted	Budget
			Positions	Group	2014-15	2015-16	Totals
						Wages	
14-6100-03	Supervision	Civic Cnt Coord	1	16	33,635	34,986	\$ 34,986
14-6174-03	Security Officers					4,000	\$ 4,000
14-6180-03	Part Time	Custodian	1	9	17,933		
		Attendants	3	3	8,000	26,000	\$ 26,000
14-6192-03	Longevity						\$ 96
14-6193-03	Step Raise						\$ 600
14-6196-03	Salary Adjustment						\$ 163
14-6200-03	Retirement						\$ 5,538
14-6210-03	SS Taxes						\$ 5,038
TOTAL SALARIES/BENEFITS							\$ 76,421

CIVIC CENTER DIVISION EXPENSES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
14-6100-03	SUPERVISION					34,986.00
14-6130-03	LABOR OPERATIONS	32,974.50	15,945.52			
14-6174-03	SECURITY OFFICER	4,595.98	3,129.92	5,000.00	863.85	4,000.00
14-6180-03	PART TIME	21,754.11	21,937.44	25,672.00	18,161.80	26,000.00
14-6192-03	LONGEVITY	149.56	95.94			96
14-6193-03	STEP RAISE	934.74	600.08			600
14-6196-03	SALARY ADJUSTMENT	158.98	162.43			163
14-6197-03	CAR ALLOWANCE	3,600.00	940.00			
14-6200-03	RETIREMENT	6,651.14	3,264.48		135.86	5538
14-6210-03	S S TAXES	4,909.77	3,273.12	1,964.00	1,454.98	5,038.00
	TOTAL SALARIES/BENEFITS	75,728.78	49,348.93	32,636.00	20,616.49	76,421.00
14-6220-03	HEALTH INSURANCE	8,496.00	3,990.00			10,000.00
14-6221-03	LIFE INSURANCE	66.66	29.67			
14-6231-03	LONG TERM DISABILITY INS					210.00
14-6421-03	EXTERMINATION	220.00	165.00	275.00	220.00	275.00
14-6430-03	EQUIPMENT	1,169.52	4,058.12	5,750.00	2,990.92	1,500.00
14-6450-03	BLDG & GROUNDS	17,171.16	22,444.11	19,000.00	10,313.24	25,500.00
14-6540-03	ADVERTISING	1,367.70	1,345.00	2,000.00	2,740.83	2,000.00
14-6580-03	TRAVEL & SCHOOLS	944.71	332.16	1,000.00	525.85	1,000.00
14-6610-03	OFFICE SUPPLIES	453.63	446.89	500.00	711.91	1,000.00
14-6611-03	JANITOR	4,332.90	2,866.30	4,500.00	4,196.44	4,500.00
14-6612-03	CONSUMABLES	857.27	1,076.63	1,400.00	1,411.66	1,400.00
14-6615-03	Civic Ctr Vending Expense	984.61	832.43	800.00	754.29	800.00
14-6621-03	ELECTRIC	23,360.91	29,357.52	25,000.00	19,121.88	27,000.00
14-6622-03	GAS-NATURAL	3,554.24	5,354.35	6,000.00	1,883.98	5,000.00
14-6623-03	COMMUNICATIONS-CIVIC CENTER	8,659.52	7,144.72	10,000.00	6,664.42	8,000.00
	TOTAL OPERATING EXPENSES	71,638.83	79,442.90	76,225.00	51,535.42	88,185.00
14-6750-03	CAPITAL		103,624.76			5,400.00
	TOTAL CAPITAL	0	103,624.76	0	0	5,400.00
	TOTAL CIVIC CENTER EXPENSES	147,367.61	232,416.59	108,861.00	72,151.91	170,006.00
	TOTAL TOURISM/CIVIC CTR EXPENSES	377,052.07	447,478.06	366,394.00	277,924.39	370,445.00

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.

Goals for 2015-2016:

- Budget for additional special events Downtown \$12,000 (See Special Events 15-6638-01)
- Storefront Window Display project \$500
(See Downtown projects 15-6751-01)
- Wayfinding Signage project \$1,000 (See Downtown projects 15-6751-01)
- Downtown Public Restrooms \$150,000
(See General Construction Fund 05-6815-00)

CITY OF HENDERSON

ADOPTED BUDGET

2015- 2016

MAIN STREET REVENUES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
15-5358-01	TRANSFER FROM CITY FUNDS	- 38,950.00	- 27,000.00	- 18,220.00	- 18,220.00	- 17,000.00
15-5380-01	INTEREST INCOME	- 114.25	- 121.32	- 100.00	- 28.54	- 36.00
15-5903-01	MISCELLANEOUS INCOME			- 700.00		
15-5916-01	CHRISTMAS CONTRIBUTIONS	- 12,000.00				
15-5920-01	SPECIAL EVENTS INCOME		- 575.00		- 10,411.00	- 12,000.00
15-5922-01	FRIENDS OF MAIN STREET DONATIO		- 2,606.62	- 1,700.00	- 200.00	
15-5999-01	BEGINNING BALANCE					- 5,834.00
	TOTAL REVENUES	- 51,064.25	- 30,302.94	- 20,720.00	- 28,859.54	- 34,870.00

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

MAIN STREET FUND

EXPENDITURES BY CLASSIFICATION						
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PERCENT
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	CHANGE
MAINTENANCE/OPERATIONS	10,420.08	29,108.67	23,670.19	15,720.00	34,870.00	121.8%
CAPITAL OUTLAY	19,588.93	11,898.71		5,000.00		-100.0%
TOTAL EXPENDITURES	30,009.01	41,007.38	23,670.19	20,720.00	34,870.00	68.3%

MAIN STREET EXPENSES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
15-6320-01	AUDITOR	40.00	40.00	350.00	125.00	150.00
15-6338-01	SANTA CLAUS	520.00	296.00	520.00	64.82	520.00
15-6436-01	MASTER GARDENERS	- 300.00				
15-6540-01	ADVERTISING	4,402.02	5,593.01	3,000.00	1,417.00	3,000.00
15-6571-01	DOWNTOWN PROJECTS	9,903.02	3,691.67		8,211.64	6,000.00
15-6580-01	TRAVEL & SCHOOLS	2,829.22	830.51	3,000.00	795.36	3,000.00
15-6582-01	PLANNING RETREATS		215.67	300.00	328.50	500.00
15-6610-01	OFFICE	243.32	1,756.03	300.00	352.39	400.00
15-6619-01	POSTAGE	26.34	192.24	200.00	10.90	200.00
15-6620-01	MEMORIALS	25.00	325.00	50.00	86.60	100.00
15-6621-01	ELECTRIC	1,370.29	2,010.52	2,500.00	1,846.78	2,500.00
15-6631-01	CHRISTMAS SUPPLIES	254.37	48.58	300.00	254.26	300.00
15-6638-01	SPECIAL EVENT	480.64	1,146.67	4,000.00	7,634.42	12,000.00
15-6640-01	DUES & SUBSCRIPTIONS	1,220.84	1,029.31	1,200.00	1,159.78	1,200.00
15-6754-01	FACADE & SIGN GRANTS	8,093.61	6,494.98	5,000.00	2,664.17	5,000.00
	TOTAL OPERATING EXPENSES	29,108.67	23,670.19	20,720.00	24,951.62	34,870.00
15-6750-01	CAPTIAL PROJECTS	11,898.71				
	TOTAL CAPITAL	11,898.71	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	41,007.38	23,670.19	20,720.00	24,951.62	34,870.00

GENERAL FUND DEBT SERVICE

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

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 used for water and wastewater projects.

June 2014, the City issued \$2,050,000 of GO Refunding Bonds for the purpose of refinancing the Series 2004 Bonds that was used for various street projects.

GENERAL FUND DEBT REVENUES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
20-5351-00	DELINQUENT TAX	- 9,506.84	- 17,240.83	- 10,000.00	- 8,021.34	- 13,000.00
20-5352-00	PENALTY & INTEREST	- 7,487.83	- 13,523.69	- 9,000.00	- 5,941.72	- 10,000.00
20-5380-00	INTEREST	- 3,328.76	- 5,108.86	- 2,000.00	- 1,787.66	- 300.00
20-5406-00	CURRENT TAX	- 533,018.83	- 981,297.63	- 350,000.00	- 358,320.64	- 700,000.00
20-5900-00	2004 PREMIUM ON ISSUANCE		- 50,287.48			
20-5901-00	2004 ISSUANCE OF BONDS		- 2,050,000.00			
	TOTAL REVENUES	- 553,342.26	- 3,117,458.49	- 371,000.00	- 374,071.36	- 723,300.00

GENERAL FUND DEBT EXPENSES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
20-6550-00	BANK CHARGES	40.00	50.00	60.00	20.00	60.00
20-6920-00	2004 DEPOSIT WITH ESCROW AGENT		2,050,000.00			
20-6921-00	2004 DEPOSIT W ESCROW AGENT		36,534.78			
20-6933-00	PRINCIPAL 2004 BOND SERIES	350,000.00	375,000.00			
20-6934-00	INTEREST 2004 BOND SERIES	110,100.00	55,712.50			
20-6935-00	AGENT FEE 2004 BOND SERIES	750.00	825.00			
20-6936-00	PRINCIPAL-2011 SERIES	55,000.00	60,000.00	60,000.00		65,000.00
20-6937-00	INTEREST-2011 SERIES	34,150.00	32,500.00	30,700.00	15,350.00	29,350.00
20-6938-00	AGENT FEE-2011 SERIES	500.00	750.00	750.00	750.00	750.00
20-6939-00	2012 SERIES PRINCIPAL		139,535.00	141,900.00	141,896.22	141,900.00
20-6940-00	2012 SERIES INTEREST	27,276.88	35,224.31	33,930.00	17,394.83	32,482.00
20-6942-00	2014 BOND SERIES PRINCIPAL			390,000.00		405,000.00
20-6943-00	2014 BOND SERIES INTEREST		4,498.96	46,275.00	23,137.50	38,475.00
20-6944-00	2014 BOND SERIES AGENT FEES			750.00	750.00	750.00
20-6945-00	2014 BOND ISSUANCE COST		50,341.24			
	TOTAL EXPENSES	577,816.88	2,840,971.79	704,365.00	199,298.55	713,767.00

Outstanding General Debt Service Requirements

Fiscal Yr End 9-30:	Series 2011	Series 2012	Series 2014	GRAND TOTAL	Fiscal Yr End 9-30:
2016	94,350	174,381.86	443,475.00	712,207	2016
2017	92,400	175,078.94	430,375.00	697,854	2017
2018	95,450	173,088.08	441,375.00	709,913	2018
2019	93,175	173,073.54	445,875.00	712,124	2019
2020	90,900	172,665.69		263,566	2020
2021	93,450	171,762.15		265,212	2021
2022	90,825	170,327.30		261,152	2022
2023	93,200	170,801.36		264,001	2023
2024	95,400	168,487.80		263,888	2024
2025	92,000	168,165.69		260,166	2025
2026	93,600			93,600	
<hr/>					
	1,024,750	1,717,832	1,761,100	4,503,682	

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

PRINCIPAL \$ 1,050,000

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
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>830,000.00</u>		<u>194,750.00</u>	<u>1,024,750.00</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%
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
	3,205,000.00		426,781.00	3,631,781.00	1,913,948.59	1,717,832.41

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

**GO REFUNDING BONDS
SERIES 2014**

PRINCIPAL \$ 2,050,000

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
2016	405,000.00	2.00%	38,475.00	443,475.00
2017	400,000.00	2.25%	30,375.00	430,375.00
2018	420,000.00	2.50%	21,375.00	441,375.00
2019	435,000.00	2.50%	10,875.00	445,875.00
	<u>1,660,000.00</u>		<u>101,100.00</u>	<u>1,761,100.00</u>

Purpose:	Refinance-Series 2004
Term (Years):	6
Pay Dates:	Principal 8/15 Interest 2/15 and 8/15

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 area.

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

CITY OF HENDERSON

ADOPTED BUDGET

2015- 2016

GENERAL CONSTRUCTION REVENUE						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
05-5344-00-	LANDFILL GATE PROCEEDS	- 279,967.98	- 311,332.64	- 310,000.00	- 146,488.80	- 300,000.00
05-5345-00-	DEMOLITION SERVICES	- 34,661.02	- 13,190.87	- 9,000.00	- 8,650.50	- 10,000.00
05-5380-00-	INTEREST	- 2,149.24	- 5,342.72	- 2,000.00	- 3,517.11	- 2,000.00
05-5401-00-	TRANSFER FROM GENERAL FUND	- 223,000.00		- 150,000.00	- 150,000.00	- 178,996.00
05-5408-00-	TRANSFER FROM PARK FUND	- 39,933.93				
05-5463-00-	TRANS FROM ANIMAL SHELTER FUND			- 100,000.00	- 100,000.00	
05-5986-00-	ETCOG-SENIOR CENTER RENOVAT.	- 41,667.00	- 41,666.00			
05-5999-00-	BEGINNING BALANCE			- 176,500.00		
	TOTAL REVENUES	- 621,379.17	- 371,532.23	- 747,500.00	- 408,656.41	- 490,996.00

GENERAL CONSTRUCTION EXPENSES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
05-6336-00-	SCOREBOARDS			10,000.00		
05-6337-00-	IRRIGATION			50,000.00		
05-6338-00-	LAKEFOREST SIDEWALKS/FLAGPOLE			45,000.00	36,812.21	55,000.00
05-6423-00-	RESIDENTIAL LANDFILL DISPOSAL	10,424.06	9,362.47	10,000.00	15,992.59	
05-6435-00-	CODE ENFORCEMENT	29,268.90	13,759.13	32,000.00	27,924.86	32,000.00
05-6764-00-	TURF MANAGEMENT	41,989.43	21,782.81	22,000.00	10,505.25	22,000.00
05-6771-00-	YATES SPRAY PARK	3,181.09				
05-6773-00-	FAIRPARK SPRAY GROUND PHASE 2	35,195.99				
05-6779-00-	ACTIVITY CENTER RESTROOMS	1,000.00				
05-6781-00-	LAKE FOREST PLAYGROUND EQUIP	300.00				
05-6783-00-	SHADE COVERS			30,000.00		
05-6784-00-	ARCHITECTURAL FOR PD	29,800.00				
05-6786-00-	LAKEFOREST BATHROOMS	3,800.00				
05-6787-00-	LAKEFOREST TRAILS	12,792.08	19,390.26		430.27	
05-6789-00-	N. CALHOUN WALKWAY PROJECT	12,115.00				
05-6790-00-	YATES PARK TRAILS	10,605.29	1,704.37			
05-6794-00-	ANIMAL SHELTER CONSTRUCTION		750.00	320,000.00	76,167.72	
05-6795-00-	SHADE COVERS FOR PLAYGROUNDS	26,989.53				
05-6798-00-	LAKEFOREST LAKE FOUNTAIN		14,270.77			
05-6801-00-	LAKEFOREST GENERAL IMPROV.			5,000.00		
05-6802-00-	FIRE STATION #2 RENOVATIONS			79,000.00	12,533.39	
05-6803-00-	POCKET PARK/PEDESTRIAN COOR			125,000.00		
05-6804-00-	CITY HALL ROOF			19,500.00	19,470.00	
05-6806-00-	YATES PARK BBALL CRT RESURFACE					15,000.00
05-6807-00-	YATES PARK TREES					5,000.00
05-6808-00-	LAKE FOREST PARK PLAZA					50,000.00
05-6809-00-	LAKE FOREST PARK CRAPE MYRTLES					3,000.00
05-6810-00-	FAIRPARK PAVILLION REPAIR					15,000.00
05-6811-00-	FAIRPARK SHADE COVERS					20,000.00
05-6812-00-	CITY HALL RENOVATIONS					45,000.00
05-6813-00-	CITY ANNEX IMPROVEMNTS/SECURITY					15,000.00
05-6814-00-	WALL/FENCE @ OLD TOWN CEMETERY					55,000.00
05-6815-00-	DOWNTOWN RESTROOMS					150,000.00
	TOTAL EXPENSES	217461.37	81019.81	747500.00	199836.29	482000.00

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.

STREET & DRAINAGE REVENUES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
04-5330-00	ELECTRIC FRANCHISE	- 202,833.61	- 212,540.30	- 210,000.00	- 205,921.99	- 210,000.00
04-5331-00	CHARGES FOR STREET REPAIR	- 13,609.96		- 1,000.00	- 137,000.00	- 1,000.00
04-5333-00	CHARGES FOR STREET USE	- 71,708.00	- 71,708.00	- 71,708.00	- 71,708.00	- 71,708.00
04-5380-00	INTEREST	- 10,934.81	- 2,515.97	- 2,000.00	- 2,232.34	- 1,500.00
04-5405-00	10% SALES TAX TRANSFER IN	- 247,008.52	- 276,439.28	- 275,000.00	- 245,888.04	- 290,000.00
04-5406-00	FROM STREET RENOVATION FUND	- 94,452.86				
04-5908-00	TRANS-GENERAL PROPERTY TAXES			- 150,000.00	- 551,000.00	- 316,000.00
04-5926-00	HEDCO REIMBURSEMENT		- 302,883.57			
04-5999-00	BEGINNING BALANCE			- 608,292.00		
	TOTAL REVENUES	- 640,547.76	- 866,087.12	- 1,318,000.00	- 1,213,750.37	- 890,208.00

STREET & DRAINAGE EXPENSES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
04-6402-00	EASEMENTS	257.00				
04-6403-00	TRANSFER TO TX CAPITAL FUND 11	964,874.77	- 130,900.44			
04-6404-00	TRANSFER TO CDB GRANT-FUND 10	184,262.72				
04-6617-00	STREET MATERIALS	138,780.40	132,066.13	140,000.00	75,458.18	140,000.00
04-6755-00	PHASE 2 #16-ENGINEERING	20,570.00	7,030.00			
04-6756-00	PHASE 2 #16-CONSTRUCTION	118,568.00				
04-6757-00	PHASE 2 #17-ENGINEERING	99,847.38	27,482.62			
04-6758-00	PHASE 2 #17-CONSTRUCTION		388,701.18			
04-6760-00	Survey Work(N Mill Project)	6,295.25				
04-6765-00	RAIL DISTRICT ATTORNEY	26,579.78				
04-6766-00	VANSICKLE/WEBSTER DRAINAGE		44,659.00	428,000.00	209,027.90	
04-6770-00	Survey work-sidewalk(E Ragley)	1,298.00				
04-6771-00	Survey Work-Downtown Project	2,500.00				
04-6772-00	PHASE 2 #18-ENGINEERING			100,000.00	42,517.50	
04-6773-00	PHASE 2 #18-CONSTRUCTION			650,000.00		
04-6774-00	MORRIS STREET				3,930.00	
04-6775-00	PHASE 2 #19 ENGINEERING					100,000.00
04-6776-00	PHASE 2 #19 CONSTRUCTION					650,000.00
	TOTAL EXPENSES	1,563,833.30	469,038.49	1,318,000.00	330,933.58	890,000.00

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 new vehicles for water director, public services, meter reader, also for public services a dump truck and a zero turn mower. A new fire truck will be purchased and the city will finance this purchase for 10 years.

EQUIPMENT REPLACEMENT REVENUES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
09-5380-00	INTEREST	- 3,086.84	- 2,874.53		- 869.14	- 430.00
09-5401-00	GENERAL FUND	- 112,042.00	- 128,364.00	- 133,398.00	- 133,398.00	- 133,562.00
09-5402-00	WATER- SEWER	- 40,085.00	- 98,362.00	- 98,362.00	- 102,269.25	- 45,330.00
09-5500-00	SALE OF CITY EQUIPMENT					- 15,000.00
09-5501-00	BANK LOAN-FIRE TRUCK					- 445,000.00
09-5908-00	TRANS-GENERAL PROPERTY TAXES			- 100,000.00	- 100,000.00	
09-5999-00	BEGINNING BALANCE			113,760.00		
	TOTAL REVENUES	- 155,213.84	- 229,600.53	- 218,000.00	- 336,536.39	- 639,322.00

EQUIPMENT REPLACEMENT EXPENSES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
09-6754-00-	VEHICLES-POLICE DEPT	20,824.50	22,685.00			
09-6764-00-	(2) PATROL CARS	52,470.00				
09-6777-00-	PICKUP-FIRE DEPARTMENT	26,065.46		35,000.00	31,003.92	
09-6787-00-	STREET SWEEPER			140,000.00	187,093.00	
09-6791-00-	VEHICLE/CODE ENFORCEMENT		17,861.00			
09-6807-00-	TRANS-W/S CONSTRUCTION	100,000.00				
09-6809-00-	ZERO TURN MOWERS		26,850.00			
09-6810-00-	GATOR-PUBLIC SERVICES			15,000.00	16,564.00	
09-6811-00-	3/4 TON PICKU-PUBLIC UTILITIES			28,000.00	23,700.00	
09-6812-00-	METER READER TRUCK					22,500.00
09-6813-00-	WATER DIRECTOR VEHICLE					26,500.00
09-6814-00-	ZERO TURN MOWER-STREETS					13,000.00
09-6815-00-	DUMP TRUCK-STREETS					80,000.00
09-6816-00-	SMALL SUV-STREETS					28,000.00
09-6817-00-	FIRE ENGINE/PUMPER TRUCK					460,000.00
	TOTAL EXPENSES	199,359.96	67,396.00	218,000.00	258,360.92	630,000.00

ANIMAL SHELTER DONATION FUND

This fund was created to set aside donations made to the animal shelter for a new building. The construction was budgeted in the General Construction Fund for fiscal year 2014-2015. The new building is still under construction so the 2015-16 budget was amended to include the unused funds budgeted in 2014-15.

ANIMAL SHELTER BUILDING FND REV						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
63-5380-00	INTEREST	- 643.99	- 633.27		- 244.37	
63-5907-00	DONATIONS-Animal Shelter Bldg.	- 24,036.25	- 15,065.85		- 6,995.00	
63-5999-00	BEGINNING BALANCE			- 100,000.00		
	TOTALS	- 24,680.24	- 15,699.12	- 100,000.00	- 7,239.37	0.00

ANIMAL SHELTER BUILDING FND EXP						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
63-6750-00	IMPROVEMENTS	652.32	3,769.50			
63-6751-00	TRANSFER TO GENERAL CONSTR			100,000.00	100,000.00	
	TOTALS	652.32	3,769.50	100,000.00	100,000.00	0.00

WATER & SEWER CONSTRUCTION FUND

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

Goals for 2015-2016:

- Forest Street/Pine Street Sewer Repairs \$23,000
- Construction of Water Line on FM 225 \$45,900
- Willow Lake Pump Station improvements \$40,000
- Southside WWTP Aerators (2) \$55,000
- Southside WWTP Return Sludge Pump #2 improvements \$30,000
- Northside WWTP Influent Pump #4 improvements \$21,000
- Northside WWTP Sludge Pump #3 improvements \$19,000
- Northside WWTP Sludge Pump #4 improvements \$19,000
- Ragley Street Pump #2 improvements \$28,000

W/S CONSTRUCTION FUND REVENUES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
32-5380-00	INTEREST	- 4,190.75	- 4,356.21	- 4,000.00	- 2,363.49	- 1,500.00
32-5402-00	TRANSFER IN FROM WATER/SEWER	- 703,000.00	- 565,000.00	- 20,790.00	- 20,790.00	- 390,000.00
32-5409-00	TRANSFER FROM EQUIPMENT REPL	- 100,000.00				
32-5902-00	MISCELLANEOUS REVENUE				- 11,066.24	
32-5919-00	LANDFILL LEACHATE	- 2,169.94	- 13,201.36	- 5,000.00	- 8,190.15	- 7,000.00
32-5920-00	RECYCLE REVENUE					- 10,000.00
32-5998-00	BEGINNING BALANCE			- 82,710.00		
	TOTAL REVENUES	- 809,360.69	- 582,557.57	- 112,500.00	- 42,409.88	- 408,500.00

CITY OF HENDERSON

ADOPTED BUDGET

2015- 2016

W/S CONSTRUCTION FUND EXPENSES						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
32-6455-00	KILGORE PUMP STATION			62,500.00		
32-6721-00	SEWER LINE REPAIRS				200.00	
32-6725-00	MIS. WATER & SEWER LINES			50,000.00		
32-6752-00	LAND-WATER TOWER	434.36				
32-6779-00	ENGINEERING-LIFT STATIONS		917.50			
32-6782-00	REROUTE W/S-DENNY'S RESTAURANT		113,000.00			
32-6783-00	WELL #17 CONSTRUCTION				114,526.80	
32-6786-00	RAGLEY PUMP STATION RENOVATION		7,682.00		45,765.68	
32-6791-00	FOREST ST/PINE SEWER REPAIR					23,000.00
32-6792-00	WATER LINE FM 225					45,900.00
32-6793-00	WILLOW LAKE PUMPSTATION VFD					40,000.00
32-6794-00	SS WWTP AERATORS (2)					55,000.00
32-6795-00	SS WWTP RETURN SLUDGE PUMP #2					30,000.00
32-6796-00	NS WWTP INFLUENT PUMP #4					21,000.00
32-6797-00	NS WWTP SLUDGE PUMP #3					19,000.00
32-6798-00	NS WWTP SLUDGE PUMP #4					19,000.00
32-6799-00	RAGLEY PUMP #2					28,000.00
	TOTAL EXPENSES	434.36	121,599.50	112,500.00	160,492.48	280,900.00

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.

FIREMEN'S RELIEF & RETIREMENT REV						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
61-5380-00	INTEREST	- 4.19	- 3.93	- 5.00	- 1.06	- 1.00
61-5401-00	GENERAL*TRANSFER	- 1,500.00	- 2,000.00	- 2,500.00	- 2,500.00	- 2,500.00
	TOTALS	- 1,504.19	- 2,003.93	- 2,505.00	- 2,501.06	- 2,501.00

FIREMEN'S RELIEF & RETIREMENT EXP						
Account	Description	2012-2013	2013-2014	2014-2015	Actual	2015-2016
		Actual	Actual	Adopted Budget	as of 7/2015	Adopted
61-6201-61	RETIRED FIREMEN	2,600.28	2,300.22	2,505.00	2,400.23	2,500.00
	TOTALS	2,600.28	2,300.22	2,505.00	2,400.23	2,500.00

**City of Henderson
Pay Scale 10/01/2015
2% Cost of Living**

Pay Group		Min	Max	Title/Position Code
f	Annual	16,832.06	19,832.06	Labor-parks PartTime
	Monthly	1,402.67	1,652.67	
	Bi-Weekly	647.39	762.77	
	Hourly	8.09	9.53	
2	Annual	17,673.66	20,673.66	
	Monthly	1,472.81	1,722.81	
	Bi-Weekly	679.76	795.14	
	Hourly	8.50	9.94	
3	Annual	18,557.35	21,557.35	
	Monthly	1,546.45	1,796.45	
	Bi-Weekly	713.74	829.13	
	Hourly	8.92	10.36	
4	Annual	19,485.21	22,485.21	
	Monthly	1,623.77	1,873.77	
	Bi-Weekly	749.43	864.82	
	Hourly	9.37	10.81	
5	Annual	20,459.47	23,459.47	
	Monthly	1,704.96	1,954.96	
	Bi-Weekly	786.90	902.29	
	Hourly	9.84	11.28	
6	Annual	21,482.45	24,482.45	
	Monthly	1,790.20	2,040.20	
	Bi-Weekly	826.25	941.63	
	Hourly	10.33	11.77	
7	Annual	22,556.57	25,556.57	
	Monthly	1,879.71	2,129.71	
	Bi-Weekly	867.56	982.95	
	Hourly	10.84	12.29	
8	Annual	23,684.40	26,684.40	
	Monthly	1,973.70	2,223.70	
	Bi-Weekly	910.94	1,026.32	
	Hourly	11.39	12.83	
9	Annual	24,868.62	27,868.62	Part Time Civic Center Attendant
	Monthly	2,072.38	2,322.38	Mowing Crew
	Bi-Weekly	956.49	1,071.87	Public Services Labor
	Hourly	11.96	13.40	Animal Control Officer Part Time Custodian Part Time

**City of Henderson
Pay Scale 10/01/2015
2% Cost of Living**

Pay Group		Min	Step 10 10 yrs	Title/Position Code
10	Annual	26,112.05	29,112.05	Custodian
	Monthly	2,176.00	2,426.00	Parks Coordinator
	Bi-Weekly	1,004.31	1,119.69	Municipal Ct P/T Data Clerk
	Hourly	12.55	14.00	
11	Annual	27,417.65	30,417.65	General Maintenance Labor
	Monthly	2,284.80	2,534.80	
	Bi-Weekly	1,054.53	1,169.91	
	Hourly	13.18	14.62	
12	Annual	28,788.53	31,788.53	Code Enforcement Adm Ass't
	Monthly	2,399.04	2,649.04	
	Bi-Weekly	1,107.25	1,222.64	
	Hourly	13.84	15.28	
13	Annual	30,227.96	33,227.96	Public Services Crew
	Monthly	2,519.00	2,769.00	Meter Reader
	Bi-Weekly	1,162.61	1,278.00	Tourism Asst
	Hourly	14.53	15.97	
14	Annual	31,739.36	34,739.36	Animal Control Officer
	Monthly	2,644.95	2,894.95	Equipment Operator II
	Bi-Weekly	1,220.74	1,336.13	Admin. Asst
	Hourly	15.26	16.70	Code Enforcement Officer
				Water Plant Operator-Trainee WasteWater Plant Operator-Trainee
15	Annual	33,326.33	36,326.33	Dispatcher/Records Tech
	Monthly	2,777.19	3,027.19	Utility Clerk
	Bi-Weekly	1,281.78	1,397.17	
	Hourly	16.02	17.46	
16	Annual	34,992.64	37,992.64	Firefighter
	Monthly	2,916.05	3,166.05	Civic Center Coordinator
	Bi-Weekly	1,345.87	1,461.26	Police Chief Secretary
	Hourly	16.82	18.27	Sr. Dispatcher/Records
				Water Plant Operator/Pumper Municipal Court Clerk
17	Annual	36,742.28	39,742.28	Animal Control Supervisor
	Monthly	3,061.86	3,311.86	Crewleader
	Bi-Weekly	1,413.16	1,528.55	Maintenance Crew
	Hourly	17.66	19.11	Utility Billing Coordinator
				Equipment Opr I Wastewater Plant Operator II Juvenile Case Mgr AP/Purchase Coord

**City of Henderson
Pay Scale 10/01/2015
2% Cost of Living**

Pay Group		Min	Step 10 10 yrs	Title/Position Code
18	Annual	38,579.39	41,579.39	Fire Lieutenant
	Monthly	3,214.95	3,464.95	Water Plant Lead Operator
	Bi-Weekly	1,483.82	1,599.21	Payroll Coordinator
	Hourly	18.55	19.99	
19	Annual	40,508.36	43,508.36	Patrol Officer
	Monthly	3,375.70	3,625.70	Health Official
	Bi-Weekly	1,558.01	1,673.40	City Mgr Admin Ass't/Ass't City Sec
	Hourly	19.48	20.92	
20	Annual	42,533.78	45,533.78	
	Monthly	3,544.48	3,794.48	Maintenance Foreman
	Bi-Weekly	1,635.91	1,751.30	Parks/Cemetery Foreman
	Hourly	20.45	21.89	Public Services Foreman
21	Annual	44,660.47	47,660.47	Public Utilities Foreman
	Monthly	3,721.71	3,971.71	Crime Prevention
	Bi-Weekly	1,717.71	1,833.09	
	Hourly	21.47	22.91	
22	Annual	46,893.49	49,893.49	Tourism /Civic Ctr Director
	Monthly	3,907.79	4,157.79	Patrol Sergeant
	Bi-Weekly	1,803.60	1,918.98	C.I.D.Sgt
	Hourly	22.54	23.99	Fire Captain Task Force Invest. Chief Water Plant Opr
23	Annual	49,238.16	52,238.16	Waste Water Plant Foreman
	Monthly	4,103.18	4,353.18	
	Bi-Weekly	1,893.78	2,009.16	
	Hourly	23.67	25.11	
24	Annual	51,700.07	54,700.07	Building Services Corrd
	Monthly	4,308.34	4,558.34	
	Bi-Weekly	1,988.46	2,103.85	
	Hourly	24.86	26.30	
25	Annual	54,285.08	57,285.08	Water & Wastewater Supt
	Monthly	4,523.76	4,773.76	Comm. Dev Manager
	Bi-Weekly	2,087.89	2,203.27	Police Lieutenant
	Hourly	26.10	27.54	
26	Annual	56,999.33	59,999.33	
	Monthly	4,749.94	4,999.94	
	Bi-Weekly	2,192.28	2,307.67	
	Hourly	27.40	28.85	

**City of Henderson
Pay Scale 10/01/2015
2% Cost of Living**

Pay Group		Min	Step 10 10 yrs	Title/Position Code
27	Annual	59,849.30	62,849.30	Deputy Finance Director Public Services Supervisor Deputy Public Service Director
	Monthly	4,987.44	5,237.44	
	Bi-Weekly	2,301.90	2,417.28	
	Hourly	28.77	30.22	
28	Annual	62,841.76	65,841.76	
	Monthly	5,236.81	5,486.81	
	Bi-Weekly	2,416.99	2,532.38	
	Hourly	30.21	31.65	
29	Annual	65,983.85	68,983.85	Deputy Fire Chief
	Monthly	5,498.65	5,748.65	
	Bi-Weekly	2,537.84	2,653.22	
	Hourly	31.72	33.17	
30	Annual	69,283.04	72,283.04	Deputy Police Chief
	Monthly	5,773.59	6,023.59	
	Bi-Weekly	2,664.73	2,780.12	
	Hourly	33.31	34.75	
31	Annual	72,747.19	75,747.19	Fire Chief Finance Director Utilities Director City Secretary
	Monthly	6,062.27	6,312.27	
	Bi-Weekly	2,797.97	2,913.35	
	Hourly	34.97	36.42	
32	Annual	76,384.55	79,384.55	Chief of Police
	Monthly	6,365.38	6,615.38	
	Bi-Weekly	2,937.87	3,053.25	
	Hourly	36.72	38.17	
33	Annual	80,203.78	83,203.78	
	Monthly	6,683.65	6,933.65	
	Bi-Weekly	3,084.76	3,200.15	
	Hourly	38.56	40.00	
34	Annual	84,213.97	87,213.97	Public Services Director
	Monthly	7,017.83	7,267.83	
	Bi-Weekly	3,239.00	3,354.38	
	Hourly	40.49	41.93	
35	Annual	88,424.67	91,424.67	
	Monthly	7,368.72	7,618.72	
	Bi-Weekly	3,400.95	3,516.33	
	Hourly	42.51	43.95	

**City of Henderson
Pay Scale 10/01/2015
2% Cost of Living**

Pay Group		Min	Step 10 10 yrs	Title/Position Code
36	Annual	92,845.90	95,845.90	
	Monthly	7,737.16	7,987.16	
	Bi-Weekly	3,571.00	3,686.38	
	Hourly	44.64	46.08	
37	Annual	97,488.20	100,488.20	
	Monthly	8,124.02	8,374.02	
	Bi-Weekly	3,749.55	3,864.93	
	Hourly	46.87	48.31	
38	Annual	102,362.61	105,362.61	
	Monthly	8,530.22	8,780.22	
	Bi-Weekly	3,937.02	4,052.41	
	Hourly	49.21	50.66	
39	Annual	107,480.74	110,480.74	
	Monthly	8,956.73	9,206.73	
	Bi-Weekly	4,133.87	4,249.26	
	Hourly	51.67	53.12	
39	Annual	112,854.77	115,854.77	City Manager
	Monthly	9,404.56	9,654.56	
	Bi-Weekly	4,340.57	4,455.95	
	Hourly	54.26	55.70	