



## *CITY OF HENDERSON*

### *2017-2018 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 2017-2018  
Budget Cover Page**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$14,000, which is a 0.51% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$13,713.

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

<b>FOR:</b>	Council Member Tommy Goode
	Council Member Reginald Weatherton
	Council Member Thomas Ward
	Council Member Melissa Morton
	Council Member Steve Higginbotham
<b>AGAINST:</b>	None
<b>PRESENT (and not voting):</b>	None
<b>ABSENT:</b>	None

**Property Tax Rate Comparison**

	2016-2017	2017-2018
Property Tax Rate	.5217	.5217
Effective Tax Rate	.526711	.527482
Effective Maintenance & Operations Tax Rate	.671641	1.3199
Rollback Tax Rate	.590440	.613725
Debt Rate	.1146	.0900

Total debt obligation for City of Henderson secured by property taxes is \$709,913



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## **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 20 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 14,770 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**

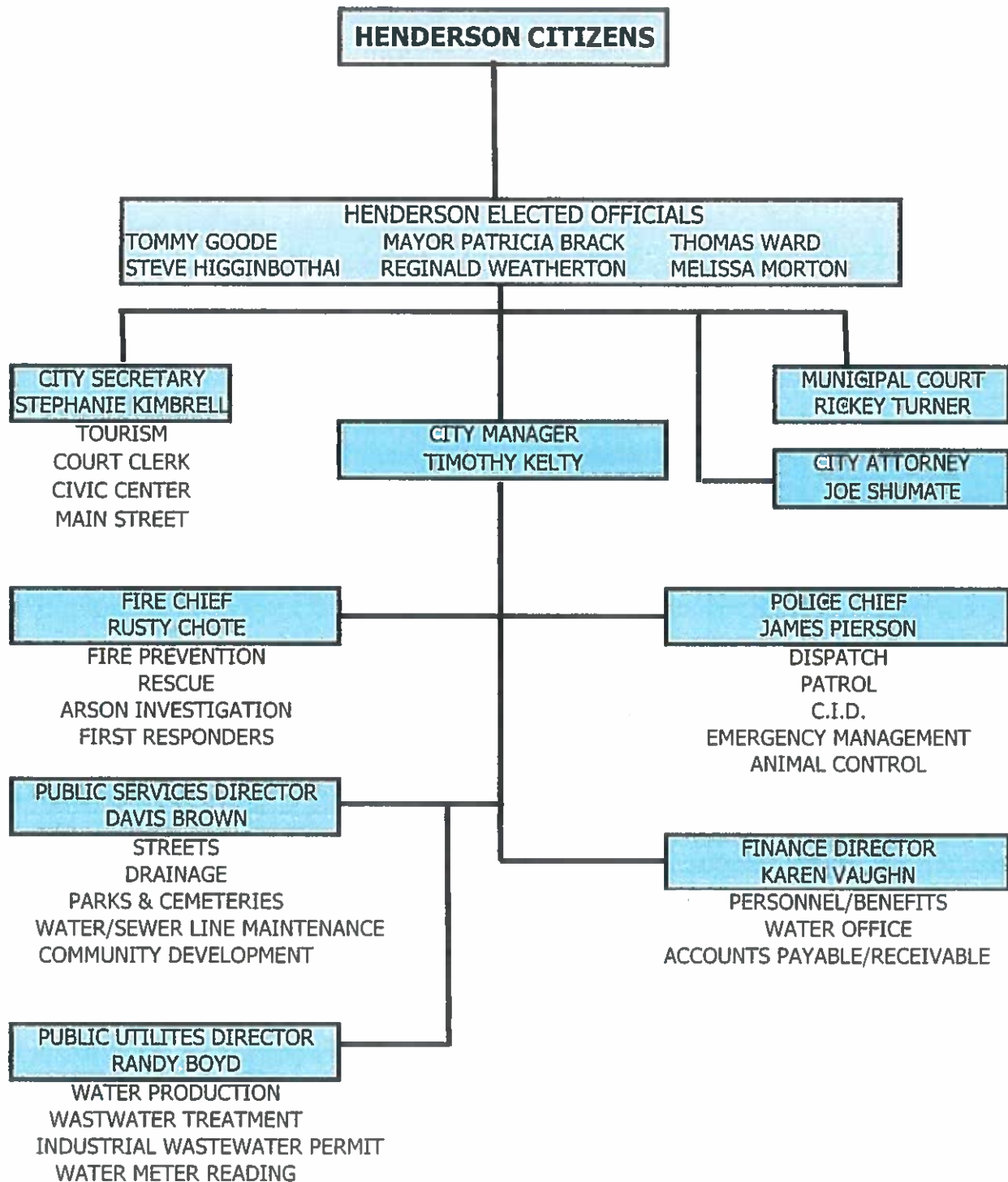
Expenditures shall be legal only on the basis of appropriations in the budget and on the authority of warrants issued by authority of the City Council. For good cause shown the City Council may pass resolutions, transferring appropriations made from one department to another department, but in no event 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 2017-2018

May 23, 2017	Strategic Planning Retreat
May 31, 2017	Distribute Budget Packets to Department Heads
June 19, 2017	Deadline to return budget Packets to City Manager (Finance Director)
June 30, 2017	Preliminary First Draft of Budget (internal)
July 11, 2017 <i>Regular Meeting</i>	Call for Public Hearing on Budget Call for Public Hearing on Tax Rate
July 10-14, 2017	Review First Draft with Department Heads
July 25, 2017	Receive Certified Appraisal Roll
July 31, 2017	Official <i>First</i> Draft distributed to Council
August 8, 2017 <i>Regular Meeting</i>	Council Budget Workshop (4:00 p.m. <i>special meeting</i> ) Public Hearing on Proposed Budget First Public Hearing on Tax Rate
August 17, 2017	Second Draft distributed to Council
August 22, 2017 <i>Special Meeting</i>	Second Public Hearing of Tax Rate First Reading of Tax Rate Ordinance First Reading of Budget Ordinance
Sept. 12, 2017 <i>Regular Meeting</i>	Second and Final Reading of Tax Rate Ordinance Second and Final Reading of Budget Ordinance

ORDINANCE NO. 17-08-21

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, 2017, IN CONFORMITY WITH THE LAWS OF THE STATE OF TEXAS AND THE CHARTER PROVISIONS AND ORDINANCES OF SAID CITY; AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH.

THIS RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.

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 2017 and beginning January 1, 2017 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	2.32%	or	\$.0121
2012 Bond Series	4.20%	or	\$.0219
2014 Bond Series	10.73%	or	\$.0560
General Fund	<u>82.75%</u>	or	<u>\$.4317</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, 2017 and January, 2018 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, 2018 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, 2018, 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, 2018 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

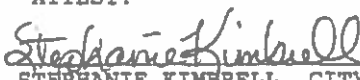
All ordinances or parts of ordinances in conflict herewith are expressly repealed.


PASSED AND APPROVED this first reading, on this the 22nd day of August 2017.

PASSED, APPROVED, AND ADOPTED this second and final reading, on this the 12th day of September 2017.

  
PATRICIA L. BRACK, MAYOR

ATTEST:

  
STEPHANIE KIMBRELL, CITY SECRETARY



ORDINANCE NO. 17-08-20

AN ORDINANCE ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017, AND ENDING SEPTEMBER 30, 2018, 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, 2017 and ending September 30, 2018, 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, 2017, and ending September 30, 2018, 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 22rd day of August, 2017.

PASSED, APPROVED AND ADOPTED on the second and final reading on this the 12<sup>th</sup> day of September, 2017.

  
PATRICIA L. BRACK, MAYOR

ATTEST:

  
STEPHANIE KIMBRELL, CITY SECRETARY



## CITY OF HENDERSON 2017-2018 BUDGET SUMMARY

### OPERATING BUDGETS:

GENERAL FUND	\$	12,480,295	
WATER & SEWER FUND	\$	5,445,052	
TOURISM FUND	\$	331,563	
MAIN STREET FUND	\$	36,000	
GENERAL FUND DEBT	\$	711,414	
FIREMEN'S RELIEF & RETIREMENT	\$	<u>3,000</u>	
TOTAL OPERATING BUDGET	\$		19,007,324

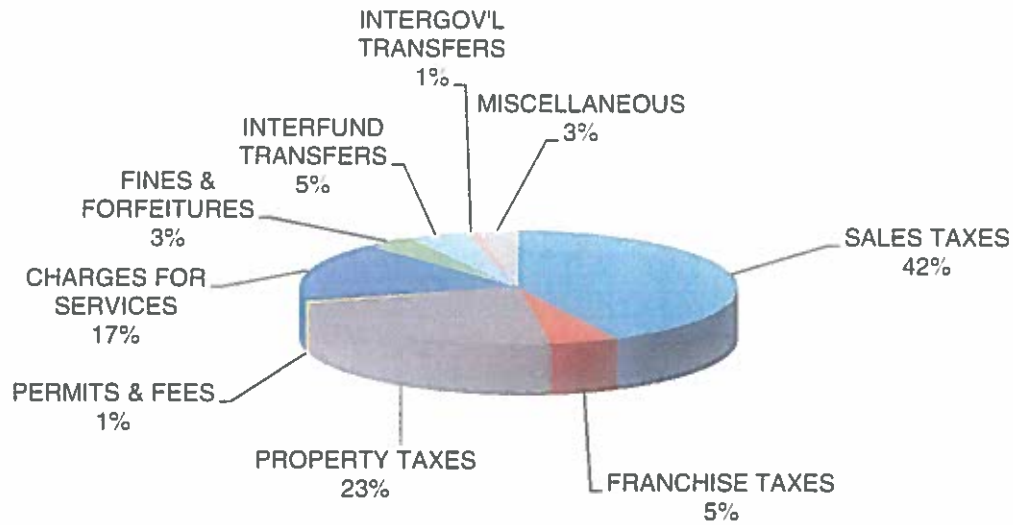
### CAPITAL IMPROVEMENT BUDGETS:

STREET & DRAINAGE FUND	\$	1,005,850	
EQUIPMENT REPLACEMENT	\$	179,000	
GENERAL CONSTRUCTION FUND	\$	575,655	
WATER & SEWER CONSTRUCTION	\$	<u>773,000</u>	
TOTAL CAPITAL IMPROVEMENTS	\$		<u>2,533,505</u>

TOTAL BUDGET FOR YEAR 2017-2018	\$	<u><u>21,540,829</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	\$ 5,312,700.00
FRANCHISE TAXES	\$ 622,000.00
PROPERTY TAXES	\$ 2,833,000.00
PERMITS & FEES	\$ 80,000.00
CHARGES FOR SERVICES	\$ 2,127,835.00
FINES & FORFEITURES	\$ 447,800.00
INTERFUND TRANSFERS	\$ 572,655.00
INTERGOV'L TRANSFERS	\$ 111,321.00
MISCELLANEOUS	\$ 372,984.00

ANTICIPATED REVENUES FOR 2017-2018	<u><u>\$ 12,480,295.00</u></u>
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## CITY OF HENDERSON

## ADOPTED BUDGET

2017-2018

Account	Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Adopted Budget	YTD Actual as of 7/27/17	2017-2018 Adopted
01-5310-00-	SALES TAX	- 3,005,387.69	- 2,821,133.85	- 2,878,768.00	- 2,220,666.77	- 2,650,000.00
01-5311-00-	HEDCO SALES TAX			- 1,439,384.00	- 1,110,333.44	- 1,325,000.00
01-5312-00-	SALES TAX FOR ADVALORUM TAX	- 1,502,693.83	- 1,410,566.93	- 1,439,384.00	- 1,110,333.44	- 1,325,000.00
01-5313-00-	MIXED DRINK TAX	- 14,387.42	- 11,001.03	- 12,000.00	- 9,259.08	- 9,000.00
01-5321-00-	HOTEL-MOTEL CITY'S RESERVE	- 4,500.00	- 3,000.00	- 4,500.00		- 3,000.00
01-5322-00-	DISCOUNT OF SALES TAX PAYMENT	- 651.01	- 744.52	- 700.00	- 567.73	- 700.00
01-5330-00-	ELECTRIC FRANCHISE	- 212,942.04	- 208,550.16	- 205,000.00	- 156,025.41	- 205,000.00
01-5331-00-	NATURAL GAS FRANCHISE	- 48,315.72	- 39,683.03	- 40,000.00	- 32,102.16	- 40,000.00
01-5332-00-	TELEPHONE FRANCHISE	- 28,317.06	- 35,789.89	- 30,000.00	- 26,641.60	- 32,000.00
01-5333-00-	CABLE T-V FRANCHISE	- 191,459.96	- 183,337.43	- 180,000.00	- 138,805.94	- 185,000.00
01-5334-00-	STREET USE FRANCHISE	- 160,340.67	- 163,091.01	- 145,000.00	- 131,333.97	- 160,000.00
01-5340-00-	PERMITS & INSPECTIONS	- 92,410.16	- 95,026.52	- 90,000.00	- 61,261.00	- 80,000.00
01-5350-00-	CURRENT TAX	- 2,927,251.35	- 2,660,930.87	- 2,709,000.00	- 2,589,491.91	- 2,723,000.00
01-5351-00-	DELINQUENT TAX	- 57,591.08	- 61,024.49	- 55,000.00	- 38,109.49	- 60,000.00
01-5352-00-	PENALTY-INT-REDEMPTION DEL.TAX	- 31,038.49	- 33,378.49	- 34,000.00	- 39,160.69	- 50,000.00
01-5357-00-	BALL FIELD RENTALS	- 1,495.00	- 1,605.00	- 2,000.00	- 465.00	
01-5360-00-	ANIMAL SHELTER	- 20,296.00	- 33,945.00	- 36,000.00	- 25,985.00	- 30,000.00
01-5364-00-	GARBAGE & TRASH	- 1,956,629.69	- 1,998,098.85	- 1,975,000.00	- 1,605,273.60	- 2,050,000.00
01-5367-00-	PARK USE FEES	- 3,485.00	- 3,790.00	- 4,000.00	- 2,635.00	- 4,000.00
01-5368-00-	WATER-SEWER DEBT & MGT.	- 492,000.00	- 440,000.00	- 390,000.00	- 260,000.00	- 340,000.00
01-5369-00-	TOWER RENTAL-NEXTEL	- 9,522.00	- 9,522.00	- 9,520.00	- 6,348.00	- 9,520.00
01-5370-00-	MUNICIPAL COURT	- 403,237.73	- 396,057.11	- 405,000.00	- 334,924.50	- 420,000.00
01-5372-00-	MUNICIPAL SECURITY FEE	- 6,930.05	- 7,076.15	- 7,000.00	- 5,975.44	- 7,000.00
01-5373-00-	MUNICIPAL COURT TIMELY FEE	- 5,394.25	- 5,077.22	- 5,000.00	- 3,463.88	- 5,000.00
01-5374-00-	MUNICIPAL TECHNOLOGY FEE	- 6,952.77	- 7,084.64	- 7,000.00	- 6,177.76	- 5,100.00
01-5375-00-	TOWER RENTAL-VERIZON WIRELESS	- 9,455.93	- 10,315.56	- 10,315.00	- 8,596.30	- 10,315.00
01-5377-00-	JUDICIAL SUPPORT FUND	- 1,570.85	- 1,624.08	- 1,600.00	- 1,398.42	- 1,600.00
01-5378-00-	JUVENILE CASE MANAGER	- 8,745.52	- 8,849.26	- 9,000.00	- 7,492.17	- 9,000.00
01-5379-00-	MISCELLANEOUS COURT REVENUE	- 281.75	- 501.00	- 100.00		- 100.00
01-5380-00-	INTEREST INCOME	- 18,186.08	- 17,645.51	- 15,000.00	- 11,367.25	- 70,000.00
01-5390-00-	CHAMPION EMS RENT	- 24,000.00	- 24,000.00		- 4.00	
01-5391-00-	ETMC EMS RENT			- 24,000.00	- 18,000.00	- 24,000.00
01-5414-00-	TOURISM MGT FEE	- 4,500.00	- 3,000.00			
01-5902-00-	MISCELLANEOUS	- 33,993.26	- 87,683.55	- 12,000.00	- 9,845.65	- 12,000.00
01-5904-00-	ROYALTY & OIL REVENUE	- 3,913.04	- 2,550.35	- 2,600.00	- 2,189.26	- 2,500.00
01-5905-00-	RUSK COUNTY FIRE	- 32,536.71	- 32,737.53	- 30,000.00	- 32,208.24	- 30,000.00
01-5906-00-	SALE OF CITY PROPERTY	- 3,500.00	- 19,814.45	- 20,000.00		- 50,000.00
01-5907-00-	DONATIONS-FIRE DEPARTMENT	- 8,659.20	- 2,336.18		- 2,200.00	
01-5908-00-	SALE CEMETERY LOTS	- 19,900.00	- 34,939.60	- 20,000.00	- 5,800.00	- 10,000.00
01-5909-00-	DONATION -POLICE DEPT	- 20,311.72		- 4,000.00	- 1,975.00	
01-5912-00-	DONATIONS-A.S. Medical & Suppl	- 17,515.23				
01-5915-00-	SOLID WASTE MGT GRANT		- 2,000.00			

GENERAL FUND REVENUES						
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
01-5918-00	HOMELAND SECURITY GRANT	- 14,000.00				
01-5921-00	DONATIONS	- 400.00				
01-5923-00	DONATIONS FOR LAKE FOREST PARK	- 900.00			- 1,200.00	
01-5926-00	TEXAS EASTERN 9-1-1 NETWORK				- 132,564.52	
01-5927-00	TRANSFER FROM GENERAL CONST					- 232,655.00
01-5930-00	LEOSE TRAINING REVENUE-STATE	- 2,742.10	- 2,748.17	- 3,500.00	- 2,621.95	- 3,500.00
01-5960-00	PAYMENTS FROM HEDCO	- 19,800.00	- 704.00			
01-5979-00	BUNKER GEAR GRANT					- 8,800.00
01-5980-00	HOME Grant for Community Devel	- 90,223.06	- 268,332.25			
01-5983-00	US MARSHAL PROGRAM	- 347.24				
01-5984-00	TEXAS FORESTRY SERVICES		- 8,400.00			- 4,000.00
01-5988-00	HISD-LIAISON OFFICER	- 61,021.00	- 61,021.00	- 61,021.00	- 37,713.96	- 61,021.00
01-5992-00	FEMA FUNDS	- 2,556.40	- 74,961.22	- 143,360.00		
01-5996-00	BULLETPROOF VEST GRANTS					- 4,000.00
01-5999-00	BEGINNING BALANCE					- 228,484.00
	TOTAL GENERAL FUND REVENUES	- 11,582,288.06	- 11,293,677.90	- 12,459,752.00	- 10,190,517.53	- 12,480,295.00

## GENERAL FUND REVENUES DETAILS

### TAXES: SALES TAX REVENUES

5310 CITY SALES TAX \$ 2,650,000

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 estimated collections from 2016-2017.

5311 HEDCO SALES TAX \$ 1,325,000

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 estimated collections from 2016-2017.

5312 SALES TAX FOR REDUCTION OF AD VALOREM TAX \$ 1,325,000

Description:

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

Assumption:

Based upon estimated collections from 2016-2017.

## GENERAL FUND REVENUES DETAILS

5313 MIXED DRINK TAX

\$ 9,000

**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 2016-2017 collections.

5321 HOTEL-MOTEL OCCUPANCY RESERVE

\$ 3,000

**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

\$ 700

**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**

**\$ 5,312,700**

## GENERAL FUND REVENUES DETAILS

### FRANCHISE TAXES

5330 ELECTRICAL FRANCHISE TAX \$ 205,000

**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 2017-2018 year. A reserve of \$205,000 will be held for street & drainage projects. (See Street & Drainage Fund 4-5330)

5331 NATURAL GAS FRANCHISE TAX \$ 40,000

**Description:**

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

**Assumption:**

The City receives 2% of gross sales of gas within the city limits. Assumption is based upon 2016-2017 collections.

5332 TELEPHONE FRANCHISE TAX \$ 32,000

**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 \$ 185,000

**Description:**

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

**Assumption:**

Based upon history of actual franchise revenues.

5334 STREET USE FRANCHISE \$ 160,000

**Description:**

The City collects a franchise tax from Progressive Waste Solutions in exchange for Use of City alleys and other public rights-of-way. Contract expires Sept 30, 2017.

**Assumption:**

Gross sales are estimated at \$ 2,080,000 with the City receiving an average of 8.3% of this amount.

**TOTAL FRANCHISE TAXES \$ 622,000**

### PROPERTY TAXES

5350 CURRENT TAXES \$ 2,723,000

**Description:**

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

**Assumption:**

The net taxable property value for 2017 is \$699,559,914. The tax rate of .5217 per \$100 will be

## GENERAL FUND REVENUES DETAILS

### Continue Current Tax

assessed. The anticipated collection rate is 97% which will help fund the M & O expenses for 2017-2018. The General Fund Debt Payment for 2017-2018 is \$709,913.00 and the entire amount will come from debt reserve.

5351 DELINQUENT TAXES \$ 60,000

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 \$ 50,000

Description:

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

Assumption:

Based upon history of collection on delinquent taxes.

**TOTAL PROPERTY TAXES \$ 2,833,000**

**TOTAL TAXES \$ 8,767,700**



## GENERAL FUND REVENUES DETAILS

### PERMITS AND FEES:

5340 PERMITS & INSPECTIONS \$ 80,000

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 2016-2017.

**TOTAL FOR PERMITS & FEES \$ 80,000**

### 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 2016-2017

## GENERAL FUND REVENUES DETAILS

5364 GARBAGE & TRASH \$ 2,050,000

Description:

The City of Henderson contracts the residential and commercial sanitation service to Progressive Waste Systems.

Assumption:

Based upon number of residential customers and contracts with commercial customers

5367 PARK USE FEES \$ 4,000

Description:

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

5369 TOWER RENTAL-NEXTEL \$ 10,950

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 forth 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 forth 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

5391 ETMC EMS RENT \$ 24,000

Description:

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

Assumption:

In 2016, ETMC EMS contract was negotiated with the City to pay \$2,000 per month for office space.

**TOTAL CHARGES FOR SERVICES \$ 2,127,835**

### FINES AND FORFEITURES:

5370 MUNICIPAL COURT \$ 420,000

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 \$ 7,000

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 collections.

## GENERAL FUND REVENUES DETAILS

5374 MUNICIPAL TECHNOLOGY FEE

\$ 5,100

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

\$ 100.00

Description:

Miscellaneous charges that the court may collect.

Assumption:

Based upon history.

**TOTAL FINES AND FORFEITURES**

**\$ 447,800**

## GENERAL FUND REVENUES DETAILS

### INTERFUND TRANSFERS

5368 WATER-SEWER DEBT & MGT. \$ 340,000

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.

5927 GENERAL CONSTRUCTION FUND \$232,655

**TOTAL INTERFUND TRANSFERS \$ 572,655**

### 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.

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 most of the cost of this employee.

Assumption:

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

## GENERAL FUND REVENUES DETAILS

5930 LEOSE TRAINING REVENUE-STATE \$ 3,500

Description:

Funds received from the state to be used by the Police Department for officer training.

5979 BUNKER GEAR GRANT \$ 8,800

Description:

Funds received to purchase bunker gear.

5984 TEXAS FORESTRY SERVICES \$ 4,000

Description:

Funds received to reimburse firefighter training.

5996 BULLETPROOF VEST GRANT \$ 4,000

Description:

Funds received to purchase bulletproof vests

**TOTAL INTERGOVERNMENTAL REVENUE \$ 111,321**

### MISCELLANEOUS:

5380 INTEREST INCOME \$ 70,000

Description:

Interest earned on investments of idle funds in accordance with the City of Henderson Investment Policy that was adopted October 2017. 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.

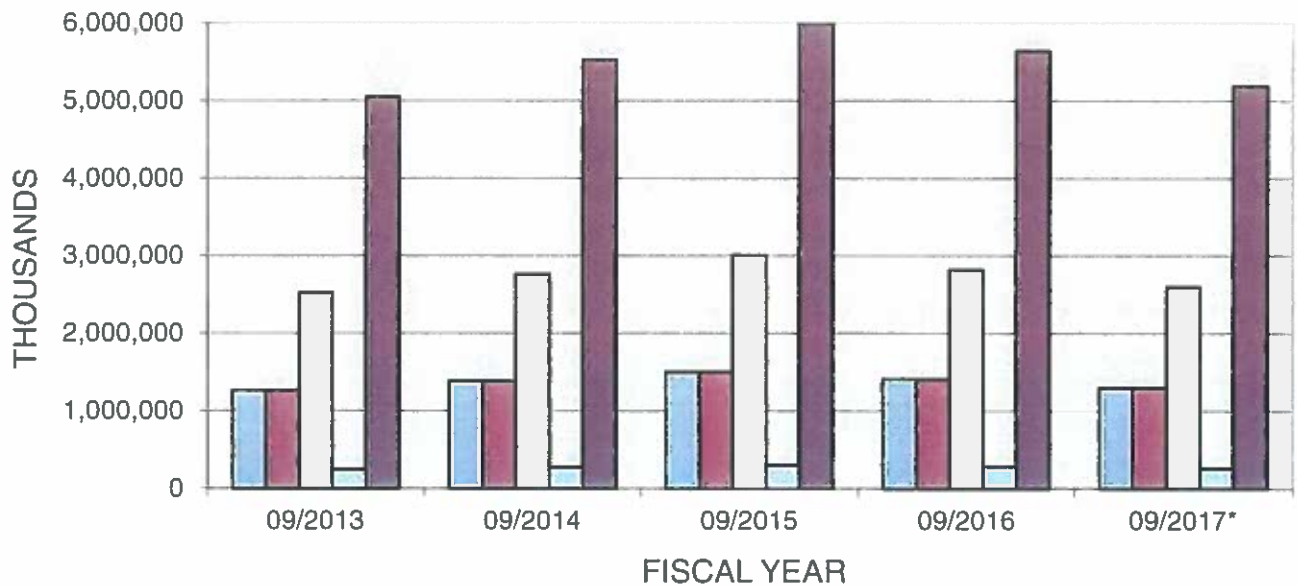
Assumption:

Based upon history of transactions.

## GENERAL FUND REVENUES DETAILS

5904	ROYALTY & OIL REVENUE	\$ 2,500
	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	\$ 50,000
	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	SALE CEMETERY LOTS	\$ 10,000
	Description: The City of Henderson owns three cemeteries, of which Lakewood Memorial is the only one that has available spaces. Effective August, 2017 spaces are \$ 800.	
	Assumption: Based upon history of sales.	
5999	BEGINNING BALANCE	\$ 228,484
	<b>TOTAL MISCELLANEOUS</b>	<b>\$ 372,984</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$12,480,295</b>

## HISTORY OF SALES TAX ALLOCATIONS



■ AD VALOREM SHARE ■ H.E.D.C.O. SHARE ■ GENERAL FUND ■ STREET & DRAINAGE ■ TOTAL SALES TAX

### SALES TAX

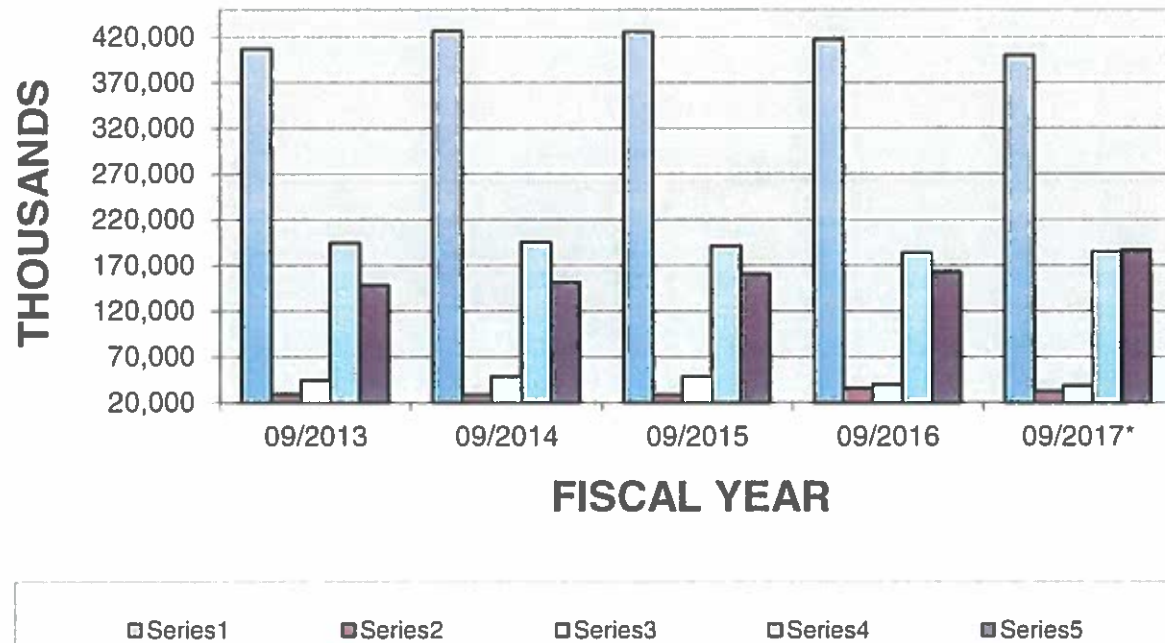
The City has adopted the Municipal Sales and Use Tax Act, VATCS, Tax Code, Chapter 31, which grants the city the power to impose and levy a 1% Local Sales and Use Tax within the city. Collections and enforcements are effected through the offices of the Comptroller of Public Accounts, State of Texas, 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
09/2013	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	1,502,693.83	1,502,693.83	3,005,387.69	299,246.41	6,010,775.35
09/2016	1,410,566.93	1,410,566.93	2,821,133.85	288,374.86	5,642,267.71
09/2017*	1,298,576.24	1,298,576.24	2,597,152.40	263,025.03	5,194,304.88

\*unaudited



## HISTORY OF FRANCHISE TAX



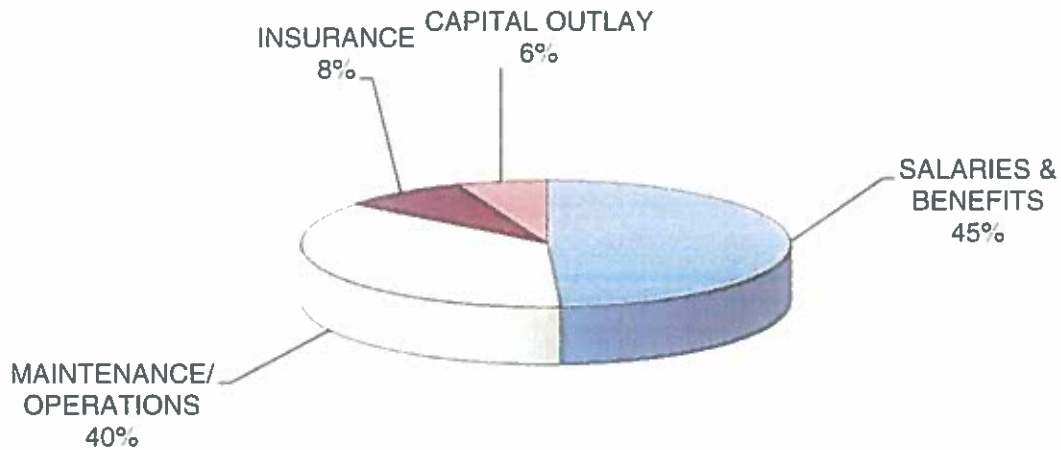
## FRANCHISE TAX

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
09/2013	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	425,884.08	28,317.06	48,315.72	191,459.96	160,340.67
09/2016	417,100.32	35,789.89	39,683.03	183,337.43	163,091.01
09/2017*	399,720.28	33,013.69	38,760.33	184,688.74	186,101.44

\*unaudited

## GENERAL FUND EXPENSES BY CATEGORY

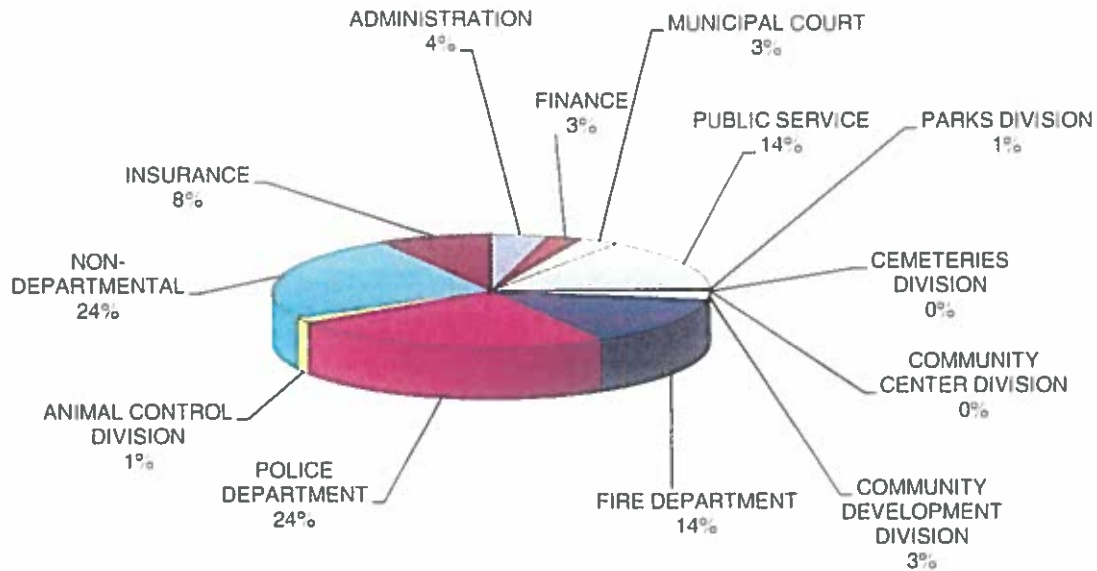


☐ SALARIES & BENEFITS  
 ☐ MAINTENANCE/OPERATIONS  
 ☐ INSURANCE  
 ☐ CAPITAL OUTLAY

SALARIES & BENEFITS	\$ 6,131,729.00
MAINTENANCE/OPERATIONS	\$ 4,554,385.00
INSURANCE	\$ 1,049,145.00
CAPITAL OUTLAY	<u>\$ 745,036.00</u>

TOTAL ANTICIPATED 2016-2017 EXPENSES	<u><u>\$ 12,480,295.00</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	\$ 524,015.00
FINANCE	\$ 324,079.00
MUNICIPAL COURT	\$ 357,828.00
PUBLIC SERVICES	\$ 1,850,599.00
PARKS DIVISION	\$ 71,000.00
COMMUNITY CENTER DIVISION	\$ 11,300.00
CEMETERIES DIVISION	\$ 7,000.00
COMMUNITY DEVELOPMENT DIVISION	\$ 315,417.00
FIRE DEPARTMENT	\$ 1,736,793.00
POLICE DEPARTMENT	\$ 2,993,038.00
ANIMAL CONTROL DIVISION	\$ 180,076.00
NON-DEPARTMENTAL	\$ 3,060,005.00
INSURANCE	\$ 1,049,145.00

TOTAL ANTICIPATED 2017-2018 EXPENSES	<u>\$ 12,480,295.00</u>
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## **Administration Department**

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

### **Goals for 2016-2017:**

- Continue Texas Municipal Clerks Certification Program for City Secretary \$3,500 (See Travel & Schools 01-6580-10)
- New City-wide phone system. \$4,000 (See capital 01-6750-10)

**CITY OF HENDERSON  
2017-2018 ADOPTED BUDGET**

**ADMINISTRATION DEPARTMENT**

**EXPENDITURES BY CLASSIFICATION**

	ACTUAL 2013-2014	ACTUAL 2014-2015	ACTUAL 2015-2016	ADOPTED 2016-2017	ADOPTED 2017-2018	PERCENT CHANGE
SALARIES/BENEFITS	325,009.62	330,618.99	338001.26	376,640.00	379,415.00	0.7%
MAINTENANCE/OPERATIONS	138,643.53	167,431.38	146773.77	144,210.00	139,300.00	-3.4%
CAPITAL OUTLAY	9,155.00				5,300.00	
<b>TOTAL EXPENDITURES</b>	<b>472,808.15</b>	<b>498,050.37</b>	<b>484,775.03</b>	<b>520,850.00</b>	<b>524,015.00</b>	<b>0.6%</b>

**SALARIES & BENEFITS**

Account	Description	Title	Authorized Positions	Wage Group	Approved 2016-17	Approved 2017-18 Wages	Budget Total
6100-10	Supervision	City Manager	1		116,733	119,068	\$ 119,068
6110-10	Clerical	City Secretary	1	31	74,203	75,687	
		Adm Asst/ Asst Secr	1	19	41,319	42,146	
		Receptionist	1	8	24,159	24,642	\$ 142,475
6140-10	Council	Council/Mayor	6	N/A	28,974	29,554	\$ 29,554
6192-10	Longevity						\$ 1,779
6193-10	Step Raise						\$ 6,600
6196-10	Salary Adjustment						\$ 489
6197-10	Car Allowance						\$ 14,400
6200-10	Retirement						\$ 41,000
6210-10	SS Taxes						\$ 24,050
<b>TOTAL SALARIES/BENEFITS</b>							<b>\$ 379,415</b>

ADMINISTRATION DEPARTMENT						
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
01-6100-10-	SUPERVISION	112,199.88	114,443.94	116,733.00	92,974.98	119,068.00
01-6110-10-	CLERICAL	111,209.82	113,255.48	139,681.00	108,984.43	142,475.00
01-6140-10-	COUNCIL	28,400.58	28,400.58	28,974.00	23,398.41	29,554.00
01-6192-10-	LONGEVITY	251.05	1,400.00	1,635.00	1,544.00	1,779.00
01-6193-10-	STEP RAISE	6,650.80	7,123.94	6,600.00	5,931.49	6,600.00
01-6196-10-	SALARY ADJUSTMENT	487.30	487.28	489.00	487.26	489.00
01-6197-10-	CAR ALLOWANCE	14,400.00	14,400.00	14,400.00	11,400.00	14,400.00
01-6200-10-	RETIREMENT	36,600.21	37,639.70	44,481.00	31,510.43	41,000.00
01-6210-10-	S S TAXES	20,419.35	20,850.34	23,647.00	18,312.75	24,050.00
	<b>TOTAL SALARIES/BENEFITS</b>	<b>330,618.99</b>	<b>338,001.26</b>	<b>376,640.00</b>	<b>294,543.75</b>	<b>379,415.00</b>
01-6331-10-	ATTORNEY	64,413.29	63,000.00	55,000.00	48,000.00	55,000.00
01-6349-10-	ADMINISTRATIVE SERVICES		9,970.00	12,000.00	8,716.06	10,000.00
01-6420-10-	CONSULTANT SERVICES	21,029.23	13,036.11	3,000.00	36,900.98	
01-6421-10-	EXTERMINATION	180.00	180.00	210.00	180.00	300.00
01-6422-10-	CONTRACT SERVICES	21,057.31	6,860.25	2,000.00	897.50	4,400.00
01-6430-10-	EQUIPMENT	8,378.74	11,456.68	12,000.00	7,435.20	10,000.00
01-6450-10-	BLDG & GROUNDS	5,521.18	1,056.25	1,700.00	5,841.49	2,000.00
01-6540-10-	ADVERTISING	1,690.10	3,217.73	1,200.00	1,086.30	1,200.00
01-6580-10-	TRAVEL & SCHOOLS	17,134.52	8,115.41	20,700.00	12,203.50	18,500.00
01-6610-10-	OFFICE	3,216.29	3,483.80	4,000.00	5,231.58	3,600.00
01-6612-10-	CONSUMABLE	603.08	583.67	700.00	1,268.26	800.00
01-6619-10-	POSTAGE	537.78	455.95	500.00	104.04	500.00
01-6621-10-	ELECTRIC	5,010.21	5,556.28	5,500.00	4,118.54	5,500.00
01-6622-10-	GAS NATURAL	896.85	789.82	1,000.00	695.49	1,000.00
01-6623-10-	COMMUNICATIONS -ADM. DEPT	6,003.70	5,104.11	6,000.00	3,966.31	7,800.00
01-6628-10-	INTERNET SERVICE	3,655.10	5,558.71	5,500.00	5,567.33	5,500.00
01-6640-10-	DUES & SUBSCRIPTIONS	8,104.00	8,349.00	8,200.00	6,013.50	8,200.00
01-6810-10-	ELECTIONS			5,000.00		5,000.00
	<b>TOTAL OPERATING EXPENSES</b>	<b>167,431.38</b>	<b>146,773.77</b>	<b>144,210.00</b>	<b>148,226.08</b>	<b>139,300.00</b>
01-6750-10-	CAPITAL					5,300.00
	<b>TOTAL CAPITAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,300.00</b>
	<b>TOTALS</b>	<b>498,050.37</b>	<b>484,775.03</b>	<b>520,850.00</b>	<b>442,769.83</b>	<b>524,015.00</b>

## **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 2017-2018:**

- Construction of New City Hall Annex for Finance, Human Resources and Utility Billing. Architectural Design begun in August of past fiscal year with estimated cost is \$1,335,000 unbudgeted. Intended source (40%) \$535,000 from part of proposed 2018 water and sewer bond issue. (60%) \$800,000 from General Fund Reserves.
- New personnel evaluation system leading stronger merit based raises for employees. (No Cost)

**CITY OF HENDERSON  
2017-2018 ADOPTED BUDGET**

**FINANCE DEPARTMENT**

**EXPENDITURES BY CLASSIFICATION**

	ACTUAL 2013-2014	ACTUAL 2014-2015	ACTUAL 2015-2016	ADOPTED 2016-2017	ADOPTED 2017-2018	PERCENT CHANGE
SALARIES/BENEFITS	126,730.51	130,467.83	136,550.02	140,959.00	144,279.00	0.4%
MAINTENANCE/OPERATIONS	151,215.91	174,035.00	138,059.99	176,300.00	179,800.00	2.0%
CAPITAL OUTLAY		1,500		2,000.00	0.00	
<b>TOTAL EXPENDITURES</b>	<b>277,946.42</b>	<b>306,002.83</b>	<b>274,610.01</b>	<b>319,259.00</b>	<b>324,079.00</b>	<b>0.6%</b>

**SALARIES & BENEFITS**

Account	Description	Title	Authorized Positions	Wage Group	Approved 2016-17	Approved 2017-18 Wages	Budget Total
6100-08	Supervision	Finance Director	1	31	74,203	75,687	\$ 75,687
6110-08	Clerical	AP/Purchasing Coor	1	17	37,478	38,227	\$ 38,227
6192-08	Longevity						\$ 384
6193-08	Step Raise						\$ 1,800
6196-08	Salary Adjustment						\$ 326
6200-08	Retirement						\$ 18,948
6210-08	SS Taxes						\$ 8,907
<b>TOTAL SALARIES/BENEFITS</b>							<b>\$ 144,279</b>



## CITY OF HENDERSON

## ADOPTED BUDGET

2017-2018

	FINANCE DEPARTMENT					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
01-6100-08-	SUPERVISION	69,400.68	72,747.22	74,203.00	59,932.53	75,687.00
01-6110-08-	CLERICAL	36,021.96	36,742.42	37,478.00	30,270.03	38,227.00
01-6192-08-	LONGEVITY	9.25	88.00	288.00	184.00	384.00
01-6193-08-	STEP RAISE	438.52	1,050.14	1,800.00	1,280.94	1,800.00
01-6196-08-	SALARY ADJUSTMENT	324.85	324.84	326.00	324.85	326.00
01-6200-08-	RETIREMENT	16,318.85	17,106.99	18,135.00	14,483.39	18,948.00
01-6210-08-	S S TAXES	7,953.72	8,490.41	8,729.00	7,039.43	8,907.00
	TOTAL SALARIES/BENEFITS	130,467.83	136,550.02	140,959.00	113,515.17	144,279.00
01-6310-08-	APPRAISAL DISTRICT	55,080.00	58,069.00	60,000.00	48,711.00	66,000.00
01-6311-08-	TAX SERVICES	10,650.00	10,650.00	11,200.00	11,000.00	11,500.00
01-6312-08-	COLLECTION SERVICES			23,000.00	10,088.51	18,000.00
01-6320-08-	AUDIT	29,526.48	33,572.48	38,000.00	33,541.00	40,000.00
01-6340-08-	DATA PROCESSING	17,044.66	13,459.61	18,000.00	11,925.50	18,000.00
01-6421-08-	EXTERMINATION	220.00	220.00	300.00	220.00	300.00
01-6430-08-	EQUIPMENT	1,349.04	1,244.10	2,000.00	775.56	1,500.00
01-6450-08-	BLDG & GROUNDS	19,125.01	4,059.26	3,500.00	3,259.90	4,000.00
01-6460-08-	CONTRACT SERVICES	8,500.00				
01-6540-08-	ADVERTISING	206.40		600.00		400.00
01-6580-08-	TRAVEL & SCHOOLS	1,141.90	3,326.64	4,500.00	1,201.14	4,000.00
01-6610-08-	OFFICE	3,728.93	3,107.70	3,500.00	2,423.95	3,500.00
01-6611-08-	JANITOR	101.42	563.27	700.00	662.46	700.00
01-6612-08-	CONSUMABLE	620.66	190.48	600.00	115.44	600.00
01-6619-08-	POSTAGE	1,469.42	1,530.96	1,750.00	864.05	1,750.00
01-6621-08-	ELECTRIC	4,358.22	4,336.61	5,000.00	3,500.24	5,000.00
01-6622-08-	GAS-ENTEX	687.13	493.28	700.00	418.87	700.00
01-6623-08-	COMMUNICATIONS -FIN. DEPT	2,137.77	2,808.60	2,500.00	2,613.51	3,400.00
01-6640-08-	DUES & SUBSCRIPTIONS	323.00	428.00	450.00	430.00	450.00
	TOTAL OPERATING EXPENSES	156,270.04	138,059.99	176,300.00	131,751.13	179,800.00
01-6750-08-	CAPITAL	1,274.00		2,000.00		
	TOTAL CAPITAL	1,274.00	0.00	2,000.00	0.00	0.00
	TOTALS	288,011.87	274,610.01	319,259.00	245,266.30	324,079.00

## **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.

### **Goals for 2017-2018:**

- Lobby improvements at Court to allow for second services window and various other improvements \$5,000 (See Court Security 01-68-21)

**CITY OF HENDERSON  
2017-2018 ADOPTED BUDGET**

**MUNICIPAL COURT DEPARTMENT**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL 2013-2014</b>	<b>ACTUAL 2014-2015</b>	<b>ACTUAL 2015-2016</b>	<b>ADOPTED 2016-2017</b>	<b>ADOPTED 2017-2018</b>	<b>PERCENT CHANGE</b>
SALARIES/BENEFITS	133,498.01	134,400.44	142123.26	176,856.00	179,998.00	1.8%
MAINTENANCE/OPERATIONS	173,962.66	100,434.39	155223.21	172,430.00	177,830.00	3.1%
CAPITAL OUTLAY						
<b>TOTAL EXPENDITURES</b>	<b>307,460.67</b>	<b>234,834.83</b>	<b>297,346.47</b>	<b>349,286.00</b>	<b>357,828.00</b>	<b>2.4%</b>

**SALARIES & BENEFITS**

<b>Account</b>	<b>Description</b>	<b>Title</b>	<b>Authorized Positions</b>	<b>Wage Group</b>	<b>Approved 2016-17</b>	<b>Approved 2017-18 Wages</b>	<b>Budget Total</b>
6100-11	Supervision	Municipal Judge	1		32,434	32,434	\$ 32,434
6110-11	Clerical	Juvenile Case Mgr	1	17	37,478	38,228	
		Municipal Crt. Clerk	2	16	71,386	72,814	\$ 111,042
6192-11	Longevity						\$ 960
6193-11	Step Raise						\$ 4,200
6194-11	Certificate Pay						\$ 542
6196-11	Salary Adjustment						\$ 489
6200-11	Retirement						\$ 18,936
6210-11	SS Taxes						\$ 11,395
<b>TOTAL SALARIES/BENEFITS</b>							<b>\$ 179,998</b>

	MUNICIPAL COURT					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
01-6100-11-	SUPERVISION	29,836.75	29,836.82	32,434.00	26,195.40	32,434.00
01-6110-11-	CLERICAL	70,328.44	71,735.04	108,864.00	87,480.46	111,042.00
01-6180-11-	PART TIME/TEMPORARY	10,583.79	14,652.41			
01-6192-11-	LONGEVITY	101.55	600.00	816.00	696.00	960.00
01-6193-11-	STEP RAISE	3,323.52	3,692.80	4,200.00	3,185.04	4,200.00
01-6194-11-	CERTIFICATE PAY		437.43	542.00	437.43	542.00
01-6196-11-	SALARY ADJUSTMENT	324.86	324.84	489.00	487.27	489.00
01-6200-11-	RETIREMENT	11,380.91	11,823.41	18,239.00	13,933.70	18,936.00
01-6210-11-	S S TAXES	8,520.62	9,020.51	11,272.00	8,811.00	11,395.00
	<b>TOTAL SALARIES/BENEFITS</b>	<b>134,400.44</b>	<b>142,123.26</b>	<b>176,856.00</b>	<b>141,226.30</b>	<b>179,998.00</b>
01-6312-11-	COLLECTION SERVICES	3,752.48	11,280.97	15,000.00	5,286.13	15,000.00
01-6421-11-	EXTERMINATION	260.00	260.00	300.00	260.00	300.00
01-6450-11-	BLDG & GROUNDS	393.38	504.61	800.00	271.07	800.00
01-6540-11-	ADVERTISING	155.50	108.60	200.00		200.00
01-6580-11-	TRAVEL & SCHOOLS	1,272.30	881.61	1,200.00	1,236.96	2,000.00
01-6610-11-	OFFICE	1,409.24	1,113.54	1,500.00	905.23	1,500.00
01-6612-11-	CONSUMABLE	189.42	264.45	300.00	310.51	400.00
01-6619-11-	POSTAGE	786.56	387.18	1,000.00	238.56	500.00
01-6621-11-	ELECTRIC	3,103.86	2,781.32	3,500.00	2,360.85	3,500.00
01-6623-11-	COMMUNICATIONS -M.COURT	1,090.32	1,179.63	1,200.00	1,013.55	1,200.00
01-6640-11-	DUES & SUBSCRIPTIONS	127.00	36.00	130.00		130.00
01-6821-11-	SECURITY COST	831.12	815.93	2,000.00	369.50	7,000.00
01-6822-11-	STATE COURT COST	79,428.59	130,315.51	140,000.00	117,487.31	140,000.00
01-6823-11-	JURY	84.00	48.00	200.00	132.00	200.00
01-6826-11-	MUNICIPAL TECHNOLOGY FEE	7,550.62	5,245.86	5,100.00	4,743.39	5,100.00
	<b>TOTAL OPERATING EXPENSES</b>	<b>100,434.39</b>	<b>155,223.21</b>	<b>172,430.00</b>	<b>134,615.06</b>	<b>177,830.00</b>
	<b>TOTALS</b>	<b>234,834.83</b>	<b>297,346.47</b>	<b>349,286.00</b>	<b>275,841.36</b>	<b>357,828.00</b>

## **Public Service Department**

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

### **Goals for 2017-2018:**

- Replace Dump Truck \$90,000 (See Equip Rep. Fund 09-6827)
- Replace Zero Turn Mower \$14,000 (See Equip. Rep. Fund 09-6826)
- 2017-2018 Street resurfacing/reconstruction and Engineering for Completion of (Mill Street) Project #21. \$855,850 (See Street & Drainage Funds 04-6779 & 04-6780)

**CITY OF HENDERSON  
2017-2018 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT**

**EXPENDITURES BY CLASSIFICATION**

	ACTUAL 2013-2014	ACTUAL 2014-2015	ACTUAL 2015-2016	ADOPTED 2016-2017	ADOPTED 2017-2018	PERCENT CHANGE
SALARIES/BENEFITS	671,574.96	714,028.00	704665.17	869,476.00	900,068.00	3.5%
MAINTENANCE/OPERATIONS	414,964.28	368,454.55	390193.33	439,200.00	439,800.00	0.1%
CAPITAL OUTLAY	345,863.79	905,290.40	678862.76	374,920.00	510,731.00	36.2%
<b>TOTAL EXPENDITURES</b>	<b>1,432,403.03</b>	<b>1,987,772.95</b>	<b>1,773,721.26</b>	<b>1,683,596.00</b>	<b>1,850,599.00</b>	<b>9.9%</b>

**SALARIES & BENEFITS**

Account	Description	Title	Authorized Positions	Wage Group	Approved 2016-17	Approved 2017-18 Wages	Budget Total
6100-14	Supervision	Public Services Opr D	1	34	85,899	87,617	\$ 87,617
6130-14	Labor Operations	Deputy Public Service	1	27	61,047	62,268	
		Foreman	3	20	130,155	132,758	
		Equip Operator I	1	17	37,478	38,228	
		Equip Operator II	2	14	64,748	66,042	
		Public Service Crew	4	13	123,332	125,798	
		Parks Coordinator	1	15	35,073	35,775	
		Custodian Supervisor	1	13	30,833	31,450	
		Custodian	1	10	26,635	27,168	\$ 519,487
6180-14	Part Time	Mowing Crew	6		36,720	37,000	\$ 37,000
6190-14	Overtime						\$ 55,000
6192-14	Longevity						\$ 5,379
6193-14	Step Raise						\$ 24,300
6196-14	Salary Adjustment						\$ 2,445
6200-14	Retirement						\$ 112,900
6210-14	SS Taxes						\$ 55,940
<b>TOTAL SALARIES/BENEFITS</b>							<b>\$ 900,068</b>

	PUBLIC SERVICES DEPARTMENT					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
01-6100-14	SUPERVISION	82,562.74	84,214.00	85,899.00	69,379.38	87,617.00
01-6130-14	LABOR OPERATIONS	394,501.78	394,309.37	509,301.00	398,331.39	519,487.00
01-6180-14	PART TIME/TEMPORARY	20,195.75	26,273.71	37,000.00	5,114.38	37,000.00
01-6190-14	OVERTIME	58,112.27	44,729.89	45,000.00	48,217.30	55,000.00
01-6192-14	LONGEVITY	1,805.55	3,692.00	4,659.00	3,872.00	5,379.00
01-6193-14	STEP RAISE	23,157.79	19,475.50	24,300.00	18,567.72	24,300.00
01-6196-14	SALARY ADJUSTMENT	2,111.51	2,273.95	2,445.00	2,436.40	2,445.00
01-6200-14	RETIREMENT	86,801.21	85,543.63	106,664.00	83,969.59	112,900.00
01-6210-14	S S TAXES	44,779.40	44,153.12	54,208.00	41,928.25	55,940.00
	TOTAL SALARIES/BENEFITS	714,028.00	704,665.17	869,476.00	671,816.41	900,068.00
01-6290-14	UNIFORMS	2,390.51	3,045.67	3,500.00	2,683.71	4,000.00
01-6330-14	MEDICAL	792.86	703.09	1,000.00	470.70	1,000.00
01-6421-14	EXTERMINATION	260.00	260.00	300.00	260.00	300.00
01-6430-14	EQUIPMENT MAINTENANCE	31,598.72	29,789.02	33,000.00	32,455.36	40,000.00
01-6431-14	VEHICLE MAINTENANCE	10,519.35	9,773.07	12,000.00	8,437.09	12,000.00
01-6450-14	BLDG & GROUNDS	2,598.33	6,043.95	7,000.00	4,783.55	7,000.00
01-6459-14	MAIN STREET MAINTENANCE	9,999.57	8,644.12	10,000.00	9,829.70	10,000.00
01-6460-14	CONTRACT SERVICES	48,337.50	60,304.72	77,000.00	40,981.20	70,000.00
01-6530-14	RADIO			400.00		
01-6540-14	ADVERTISING	347.70	601.00	1,000.00	108.60	1,000.00
01-6580-14	TRAVEL & SCHOOLS		100.00	1,000.00	55.19	1,000.00
01-6610-14	OFFICE	2,127.54	2,323.22	3,000.00	2,636.12	3,500.00
01-6611-14	JANITORIAL SUPPLIES	2,304.03	2,106.67	3,000.00	557.85	2,500.00
01-6612-14	CONSUMABLES	3,098.74	4,255.67	5,000.00	4,127.36	4,500.00
01-6613-14	CHEMICALS	1,127.93	1,302.98	5,000.00	1,833.99	4,500.00
01-6615-14	MINOR APPARATUS /SMALL TOOLS	6,849.62	6,934.41	8,000.00	4,978.35	9,000.00
01-6616-14	SIGNS & MARKERS	6,527.15	19,396.25	10,000.00	3,434.45	10,000.00
01-6621-14	ELECTRIC	193,139.05	200,290.70	200,000.00	155,498.99	200,000.00
01-6622-14	GAS-NATURAL	1,683.53	601.28	2,500.00	699.66	2,500.00
01-6623-14	COMMUNICATIONS- PUBLIC SER.	7,440.58	7,134.15	7,500.00	6,429.29	8,000.00
01-6626-14	GAS-OIL& DIESEL	37,311.84	26,583.36	49,000.00	20,898.88	49,000.00
	TOTAL OPERATING EXPENSES	368,454.55	390,193.33	439,200.00	301,160.04	439,800.00
01-6730-14	TRANSFER TO ST. & DRAINAGE FD	299,246.40	288,374.86	289,200.00	202,271.16	269,000.00
01-6731-14	TRANS-ST.&DRAINAGE-PROPERTY TX	551,000.00	316,000.00			173,642.00
01-6740-14	TRANSFER EQUIPMENT REPLACEMENT	55,044.00	73,788.00	80,720.00	80,720.00	63,089.00
01-6750-14	CAPITAL		699.90	5,000.00	699.90	5,000.00
	TOTAL CAPITAL	905,290.40	678,862.76	374,920.00	283,691.06	510,731.00
	TOTALS	1,987,772.95	1,773,721.26	1,683,596.00	1,256,667.51	1,850,599.00

## **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.

#### **Goals for 2017-2018:**

- Yates Park Sidewalk and Fencing \$80,000 (See Gen. Const. Fund 05-6820)
- Finish Lake Forest Sidewalks \$30,000 (See Gen. Const. Fund 05-6801)
- Fair Park Paving \$15,000 (See Gen. Const. Fund 05-6821)



**CITY OF HENDERSON  
2017-2018 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT  
PARKS DIVISION**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL 2013-2014</b>	<b>ACTUAL 2014-2015</b>	<b>ACTUAL 2015-2016</b>	<b>ADOPTED 2016-2017</b>	<b>ADOPTED 2017-2018</b>	<b>PERCENT CHANGE</b>
MAINTENANCE/OPERATIONS	63,258.89	56,651.18	70,774.75	68,000.00	71,000.00	4.4%
CAPITAL OUTLAY	33,602.65	0.00	0.00	0.00	0.00	
<b>TOTAL EXPENDITURES</b>	<b>96,861.54</b>	<b>56,651.18</b>	<b>70,774.75</b>	<b>68,000.00</b>	<b>71,000.00</b>	<b>4.4%</b>

	PARKS DIVISION					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
01-6452-18-	BLD & GROUNDS-L.F. PARK	8,610.23	8,958.19	10,000.00	8,740.45	10,000.00
01-6453-18-	BLD & GROUNDS-YATES PARK	3,976.81	11,512.90	10,000.00	5,066.58	10,000.00
01-6454-18-	BLDG & GROUNDS-SPORTS COMPLEX			1,000.00		1,000.00
01-6458-18-	SPORTS COMPLEX OPR	24,516.59	25,749.52	20,000.00	20,744.66	25,000.00
01-6462-18-	BLD & GROUNDS-FAIRPARK	4,011.01	10,180.07	10,000.00	2,699.48	10,000.00
01-6463-18-	WATER SPRAY PARK	3,183.46	1,870.06	3,000.00	2,955.06	3,000.00
01-6621-18-	ELECTRIC	12,353.08	10,630.98	10,000.00	9,060.84	12,000.00
01-6630-18-	PARK PROGRAMS		1,873.03	4,000.00	90.00	
	<b>TOTAL OPERATING EXPENSES</b>	56,651.18	70,774.75	68,000.00	49,357.07	71,000.00
	<b>TOTALS</b>	56,651.18	70,774.75	68,000.00	49,357.07	71,000.00

**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  
2017-2018 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT  
COMMUNITY CENTER**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL 2013-2014</b>	<b>ACTUAL 2014-2015</b>	<b>ACTUAL 2015-2016</b>	<b>ADOPTED 2016-2017</b>	<b>ADOPTED 2017-2018</b>	<b>PERCENT CHANGE</b>
MAINTENANCE/OPERATIONS	8,523.81	7,760.34	7495.73	12,300.00	11,300.00	-8.1%
CAPITAL OUTLAY						
<b>TOTAL EXPENDITURES</b>	<b>8,523.81</b>	<b>7,760.34</b>	<b>7,495.73</b>	<b>12,300.00</b>	<b>11,300.00</b>	<b>-8.1%</b>

	COMMUNITY CENTER DIVISION					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
01-6421-19	EXTERMINATION	260.00	260.00	300.00	260.00	300.00
01-6450-19	BLDG & GROUNDS	72.66	399.85	3,000.00	740.73	3,000.00
01-6621-19	ELECTRIC	5,600.93	5,648.20	6,000.00	3,205.06	6,000.00
01-6622-19	GAS-NATURAL	1,826.75	1,187.68	3,000.00	1,083.90	2,000.00
	TOTALS	7,760.34	7,495.73	12,300.00	5,289.69	11,300.00

**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.

**CITY OF HENDERSON  
2017-2018 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT  
CEMETERY DIVISION**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL 2013-2014</b>	<b>ACTUAL 2014-2015</b>	<b>ACTUAL 2015-2016</b>	<b>ADOPTED 2016-2017</b>	<b>ADOPTED 2017-2018</b>	<b>PERCENT CHANGE</b>
MAINTENANCE/OPERATIONS	6,180.57	1,637.79	1905.8	2,000.00	2,000.00	0.0%
CAPITAL OUTLAY			3,807.88	5,000.00	5,000.00	0.0%
<b>TOTAL EXPENDITURES</b>	<b>6,180.57</b>	<b>1,637.79</b>	<b>5,713.68</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.0%</b>

PUBLIC SERVICES CEMETERY DIVISION						
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
01-6450-21-	BLDG & GROUNDS	1,637.79	1,905.80	2,000.00	215.73	2,000.00
	TOTAL OPERATING EXPENSES	1,637.79	1,905.80	2,000.00	215.73	2,000.00
01-6750-21-	CAPITAL		3,807.88	5,000.00		5,000.00
	TOTAL CAPITAL	0.00	3,807.88	5,000.00	0.00	5,000.00
	TOTALS	1,637.79	5,713.68	7,000.00	215.73	7,000.00



CEMETERY DIVISION REVENUES						
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
60-5380-00	INTEREST	- 103.37	- 74.59		- 63.97	- 50.00
60-5907-00	BURIAL FEES	- 18,050.00	- 51,780.00	- 30,000.00	- 17,450.00	- 30,000.00
60-5999-00	BEGINNING BALANCE			- 65,000.00		
	TOTAL REVENUES	- 18,153.37	- 51,854.59	- 95,000.00	- 17,513.97	- 30,050.00

	CEMETERY DIVISION EXPENSES					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
60-6450-00	BUILDING/GROUNDS	895.72	500.00			
60-6460-00	GRAVE PREPARATION		30,358.00	30,000.00	9,010.00	29,800.00
60-6621-00	Electricity		154.72		117.47	250.00
60-6751-00	TRANSFER TO GENERAL CONST FUND			65,000.00	65,000.00	
	<b>TOTAL EXPENSES</b>	895.72	31,012.72	95,000.00	74,127.47	30,050.00

**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 2017-2018:**

- Construct new offices and relocate department to Public Services warehouse \$150,000 (See General Construction Fund 05-6822)

**CITY OF HENDERSON  
2017-2018 ADOPTED BUDGET**

**COMMUNITY DEVELOPMENT DIVISION**

**EXPENDITURES BY CLASSIFICATION**

	ACTUAL 2013-2014	ACTUAL 2014-2015	ACTUAL 2015-2016	ADOPTED 2016-2017	ADOPTED 2017-2018	PERCENT CHANGE
SALARIES/BENEFITS	248,779.95	257,946.63	266191.4	276,575.00	282,351.00	2.1%
MAINTENANCE/OPERATIONS	35,286.37	35,872.23	53824.25	28,100.00	28,600.00	1.8%
CAPITAL OUTLAY			7,465.00	11,365.00	4,466.00	
<b>TOTAL EXPENDITURES</b>	<u>284,066.32</u>	<u>293,818.86</u>	<u>327,480.65</u>	<u>316,040.00</u>	<u>315,417.00</u>	-0.2%

**SALARIES & BENEFITS**

Account	Description	Title	Authorized Positions	Wage Group	Approved 2016-17	Approved 2017-18 Wages	Budget Total
6100-12	Supervision	Community Dev. Mgr	1	25	55,371	56,479	\$ 56,479
6130-12	Labor	Building Services Crt	1	24	52,734	53,788	
		Health Official	1	19	41,319	42,146	
		Code Enfor. Officer	1	14	32,375	33,022	\$ 128,956
6110-12	Clerical	Admin. Assistant	1	14	32,375	33,022	\$ 33,022
6190-12	Overtime						\$ -
6192-12	Longevity						\$ 1,392
6193-12	Step Raise						\$ 7,200
6196-12	Salary Adjustment						\$ 815
6200-12	Retirement						\$ 37,055
6210-12	SS Taxes						\$ 17,432
<b>TOTAL SALARIES/BENEFITS</b>							<u><b>\$ 282,351</b></u>

COMMUNITY DEVELOPMENT						
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
01-6100-12-	SUPERVISION	53,220.72	54,285.14	55,371.00	44,722.65	56,479.00
01-6110-12-	CLERICAL	28,224.02	31,477.80	32,375.00	22,768.52	33,022.00
01-6130-12-	LABOR OPERATIONS	121,517.24	124,072.00	126,428.00	101,505.50	128,956.00
01-6190-12-	OVERTIME	1,834.22	118.50	500.00	80.56	
01-6192-12-	LONGEVITY	120.00	789.00	1,200.00	952.00	1,392.00
01-6193-12-	STEP RAISE	4,350.58	5,135.30	7,200.00	5,296.86	7,200.00
01-6196-12-	SALARY ADJUSTMENT	812.14	812.14	815.00	812.12	815.00
01-6200-12-	RETIREMENT	32,269.10	33,381.29	35,558.00	27,692.81	37,055.00
01-6210-12-	S S TAXES	15,598.61	16,120.23	17,128.00	13,128.85	17,432.00
	<b>TOTAL SALARIES/BENEFITS</b>	<b>257,946.63</b>	<b>266,191.40</b>	<b>276,575.00</b>	<b>216,959.87</b>	<b>282,351.00</b>
01-6290-12-	UNIFORMS	517.04	464.00	500.00	370.94	500.00
01-6330-12-	MEDICAL		33.25	100.00	33.25	100.00
01-6430-12-	EQUIPMENT	6,622.95	3,917.47	1,900.00	1,466.10	1,900.00
01-6431-12-	VEHICLES	1,597.23	2,808.11	2,500.00	402.13	2,000.00
01-6450-12-	BLDG & GROUNDS	17.00	221.34	1,000.00	546.94	1,000.00
01-6460-12-	CONTRACT SERVICES		27,889.82		58,022.18	
01-6540-12-	ADVERTISING	1,298.42	916.80	1,000.00	780.10	1,500.00
01-6580-12-	TRAVEL & SCHOOLS	3,163.07	2,932.22	3,000.00		3,000.00
01-6610-12-	OFFICE	4,187.33	4,527.39	4,000.00	2,794.03	4,000.00
01-6612-12-	CONSUMABLES	487.33	239.28	500.00	254.34	500.00
01-6619-12-	POSTAGE	1,361.38	753.60	2,000.00	1,042.40	2,000.00
01-6623-12-	COMMUNICATIONS- C. DEV.	3,828.59	4,012.66	5,600.00	4,397.51	6,100.00
01-6626-12-	GAS-OIL & DIESEL	4,619.89	4,112.00	5,000.00	2,899.57	5,000.00
01-6640-12-	DUES & SUBSCRIPTIONS	707.00	996.31	1,000.00	635.50	1,000.00
	<b>TOTAL OPERATING EXPENSES</b>	<b>28,407.23</b>	<b>53,824.25</b>	<b>28,100.00</b>	<b>73,644.99</b>	<b>28,600.00</b>
01-6740-12-	TRANSFER EQUIPMENT REPLACEMENT	7,465.00	7,465.00	7,465.00	7,465.00	4,466.00
01-6750-12-	CAPITAL			3,900.00	1,595.00	
	<b>TOTAL CAPITAL</b>	<b>7,465.00</b>	<b>7,465.00</b>	<b>11,365.00</b>	<b>9,060.00</b>	<b>4,466.00</b>
	<b>TOTALS</b>	<b>293,818.86</b>	<b>327,480.65</b>	<b>316,040.00</b>	<b>299,664.86</b>	<b>315,417.00</b>
	<b>PUBLIC SERVICES DEPARTMENT</b>					

## **Fire Department**

The mission of the Henderson Fire Department is to serve and safeguard our community through the delivery of professional, efficient and effective services protecting life and property. Other duties include inspections and answering complaints for the prevention and correction of fire hazards. This department is staffed with 20 full time firefighters and approximately 20 volunteers.

### **Goals for 2017-2018:**

- Purchase replacement of Engine #1 Estimated cost \$485,000 (unbudgeted – budget to be amended upon receipt qualified bid and local financing secured)
- Purchas of Turn out gear through grant and general fund match. Cost (see Fire Department Capital 01-6750-15)
- Repair Central Station Roof. Estimated cost \$5,000 (see Fire Department Capital 01-6750-15)
- Fire hose replacement. \$2,000 (See Fire Department Equipment 01-6430-15)

**CITY OF HENDERSON  
2017-2018 ADOPTED BUDGET**

**FIRE DEPARTMENT**

**EXPENDITURES BY CLASSIFICATION**

	<b>ACTUAL 2013-2014</b>	<b>ACTUAL 2014-2015</b>	<b>ACTUAL 2015-2016</b>	<b>ADOPTED 2016-2017</b>	<b>ADOPTED 2017-2018</b>	<b>PERCENT CHANGE</b>
SALARIES/BENEFITS	1,197,773.71	1,251,187.18	1,299,403.53	1,475,393.00	1,503,499.00	1.9%
MAINTENANCE/OPERATIONS	132,622.82	143,763.00	172,541.82	166,650.00	145,450.00	-12.7%
CAPITAL OUTLAY	29,274.50	34,000.00	100,446.68	125,444.00	87,844.00	-30.0%
<b>TOTAL EXPENDITURES</b>	<b>1,359,671.03</b>	<b>1,428,950.18</b>	<b>1,572,392.03</b>	<b>1,767,487.00</b>	<b>1,736,793.00</b>	<b>-1.7%</b>

**SALARIES & BENEFITS**

<b>Account Description</b>	<b>Title</b>	<b>Authorized Positions</b>	<b>Wage Group</b>	<b>Approved 2016-17</b>	<b>Approved 2017-18 Wages</b>	<b>Budget Total</b>
6100-15 Supervision	Fire Chief	1	36	94,703	96,598	\$ 96,598
6110-15 Clerical	Administrative Tech	1	16	35,693	36,407	\$ 36,407
6130-15 Labor Operations	Deputy Fire Chief	1	31	74,203	75,687	
	Fire Captain	3	25	145,548	148,459	
	Lieutenant	3	22	125,719	128,234	
	Fire Fighter	12	19	434,484	443,174	
	Holiday Pay			55,000	56,100	\$ 851,654
6190-15 Automatic Overtime						\$ 102,000
6191-15 Add'l Overtime						\$ 45,000
6192-15 Longevity						\$ 11,856
6193-15 Step Raise						\$ 45,900
6194-15 Certificate Pay						\$ 20,401
6196-15 Pay Adjustment						\$ 3,423
6200-15 Retirement						\$ 197,445
6210-15 SS Taxes						\$ 92,815
<b>TOTAL SALARIES/BENEFITS</b>						<b>\$ 1,503,499</b>

## CITY OF HENDERSON

## ADOPTED BUDGET

2017-2018

	FIRE DEPARTMENT					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
01-6100-15	SUPERVISION	71,320.86	72,747.22	94,703.00	76,490.82	96,598.00
01-6110-15	CLERICAL	31,409.01	31,739.50	35,693.00	28,828.59	36,407.00
01-6130-15	LABOR OPERATIONS	738,327.82	757,962.71	834,954.00	662,875.96	851,654.00
01-6190-15	OVERTIME	109,664.71	116,041.28	99,692.00	101,004.75	102,000.00
01-6191-15	ADDITIONAL OVERTIME			40,308.00		45,000.00
01-6192-15	LONGEVITY	1,816.54	9,148.00	10,992.00	10,651.95	11,856.00
01-6193-15	STEP RAISE	44,985.57	48,517.14	45,900.00	39,287.23	45,900.00
01-6194-15	CERTIFICATE PAY	19,753.53	20,030.46	21,092.00	16,176.73	20,401.00
01-6196-15	SALARY ADJUSTMENT	3,410.98	3,410.99	3,412.00	3,410.95	3,423.00
01-6200-15	RETIREMENT	156,859.38	163,298.79	194,865.00	147,728.01	197,445.00
01-6210-15	S S TAXES	73,638.78	76,507.44	93,782.00	67,637.82	92,815.00
	TOTAL SALARIES/BENEFITS	1,251,187.18	1,299,403.53	1,475,393.00	1,154,092.81	1,503,499.00
01-6290-15	UNIFORMS	5,998.72	6,292.00	6,500.00	3,852.44	6,500.00
01-6330-15	MEDICAL	92.27	219.01	1,300.00		1,300.00
01-6341-15	VOLUNTEER FIRE DEPT	8,076.00	8,015.37	11,000.00	5,562.65	10,000.00
01-6343-15	EMERGENCY MANAGEMENT EXPENSE	3,713.15	3,997.60	15,000.00	5,973.37	
01-6352-15	VOLUNTEER FIRE VFIS INSURANCE		3,950.00	3,950.00	3,550.00	3,950.00
01-6421-15	EXTERMINATION	520.00	520.00	500.00	520.00	500.00
01-6430-15	EQUIPMENT	29,101.82	22,516.08	28,500.00	13,441.60	24,000.00
01-6431-15	VEHICLES	16,298.47	58,463.76	16,000.00	13,423.56	16,000.00
01-6433-15	LADDER TESTING	695.00	695.00	1,800.00	695.00	1,800.00
01-6450-15	BLDG & GROUNDS	5,198.41	8,940.53	7,500.00	10,303.43	7,500.00
01-6530-15	RADIO	79.00	534.88	1,000.00		1,000.00
01-6540-15	ADVERTISING			250.00		250.00
01-6580-15	TRAVEL & SCHOOLS	1,923.66	2,991.73	3,500.00	1,207.78	6,500.00
01-6581-15	TRAINING	3,341.72	514.99	4,500.00	1,144.96	4,500.00
01-6610-15	OFFICE	2,380.54	2,483.36	4,700.00	2,062.73	7,500.00
01-6611-15	JANITOR	1,004.15	1,251.83	1,800.00	1,212.89	1,800.00
01-6612-15	CONSUMABLE	1,277.99	2,571.74	2,500.00	2,417.90	2,500.00
01-6615-15	MINOR APPARATUS/SMALL TOOLS	664.34	985.75	1,800.00	1,595.20	1,800.00
01-6619-15	POSTAGE	220.08	- 106.39	250.00	155.44	250.00
01-6621-15	ELECTRIC	10,796.45	18,148.39	18,000.00	12,748.84	12,500.00
01-6622-15	GAS-NATURAL	2,010.02	3,141.60	3,500.00	3,018.94	3,500.00
01-6623-15	COMMUNICATIONS-FIRE DEPT	5,369.30	5,272.95	8,000.00	5,568.75	7,000.00
01-6626-15	GAS-OIL & DIESEL	18,963.15	13,332.56	16,000.00	10,466.65	16,000.00
01-6640-15	DUES & SUBSCRIPTIONS	3,975.13	5,309.08	5,800.00	3,409.26	5,800.00
01-6830-15	VOLUNTEER PENSION (TRANSFERS)	2,500.00	2,500.00	3,000.00	3,000.00	3,000.00
	TOTAL OPERATING EXPENSES	124,199.37	172,541.82	166,650.00	105,331.39	145,450.00



	FIRE DEPARTMENT					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
01-6740-15	TRANSFER EQUIPMENT REPLACEMENT	21,613.00	27,814.00	27,814.00	27,814.00	11,414.00
01-6745-15	FIRE TRUCK LEASE PAYMENT			52,130.00	52,129.12	52,130.00
01-6750-15	CAPITAL	31,263.85	72,632.67	45,500.00	32,609.97	24,300.00
	TOTAL CAPITAL	52,876.85	100,446.67	125,444.00	112,553.09	87,844.00
	TOTALS	1,428,263.40	1,572,392.02	1,767,487.00	1,371,977.29	1,736,793.00

## **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 2017-2018:**

- Continue certification in TPCA Recognition Program (No Direct Cost)
- Annual Vehicle Replacement program 2 patrol vehicles, 1 CID \$75,000 (See Capital 01-6750-16)
- Replace 4 desktop Computers \$4,800 (See Capital 01-6750-16)

**CITY OF HENDERSON  
2017-2018 ADOPTED BUDGET**

**POLICE DEPARTMENT**

**EXPENDITURES BY CLASSIFICATION**

	ACTUAL 2013-2014	ACTUAL 2014-2015	ACTUAL 2015-2016	ADOPTED 2016-2017	ADOPTED 2017-2018	PERCENT CHANGE
SALARIES/BENEFITS	2,378,588.58	2,307,650.35	2,505,366.41	2,610,607.00	2,610,343.00	0.0%
MAINTENANCE/OPERATIONS	292,951.36	314,276.00	260,726.37	257,220.00	251,000.00	-2.4%
CAPITAL OUTLAY	28,044.97	107,800.00	144,495.29	189,108.00	131,695.00	-30.4%
<b>TOTAL EXPENDITURES</b>	<b>2,699,584.91</b>	<b>2,729,726.35</b>	<b>2,910,588.07</b>	<b>3,056,935.00</b>	<b>2,993,038.00</b>	<b>-2.1%</b>

**SALARIES & BENEFITS**

Account	Description	Title	Authorized Positions	Wage Group	Approved 2016-17	Approved 2017-18 Wages	Budget Total
6100-16	Supervision	Police Chief	1	36	94,703	72,450	\$ 72,450
6110-16	Clerical	Sr. Dispatcher/Records	1	16	35,693	36,407	
		Chief Secretary	1	16	35,693	36,407	
		Dispatcher/Records	8	15	271,944	277,382	
							\$ 350,196
6130-16	Labor Operations	Deputy Chief	1	31	74,203	75,687	
		Captain	1	27	61,047	62,268	
		Crime Prevention	1	25	55,371	56,478	
		Lieutenant	4	25	221,484	225,914	
		C.I.D.-Sgt	5	22	239,160	243,943	
		Patrol Sergeant	4	22	191,328	195,155	
		Patrol Officer	12	19	495,828	487,235	
		Traffic Officer	1	19	41,319	42,145	
							\$ 1,388,825
6172-16	Liasion Officer	C.I.D. Sgt-Liasion	1	25	57,129	58,272	\$ 58,272
6190-16	Overtime						\$ 90,000
6192-16	Longevity						\$ 20,176
6193-16	Step Raise						\$ 81,900
6194-16	Certificate Pay						\$ 38,002
6196-16	Pay Adjustment						\$ 6,683
6200-16	Retirement						\$ 342,691
6210-16	SS Taxes						\$ 161,148
<b>TOTAL SALARIES/BENEFITS</b>							<b>\$ 2,610,343</b>

## CITY OF HENDERSON

## ADOPTED BUDGET

2017-2018

	POLICE DEPARTMENT					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
01-6100-16	SUPERVISION	74,886.76	76,384.62	94,703.00	76,490.82	72,450.00
01-6110-16	CLERICAL	268,137.09	330,550.41	343,330.00	273,699.09	350,196.00
01-6130-16	LABOR OPERATIONS	1,271,887.52	1,351,955.36	1,379,740.00	1,080,725.79	1,388,825.00
01-6172-16	LIAISON OFFICER	54,910.44	56,008.68	57,129.00	46,142.46	58,272.00
01-6190-16	OVERTIME	88,712.08	84,745.76	90,000.00	63,543.88	90,000.00
01-6192-16	LONGEVITY	3,090.45	15,008.62	18,400.00	16,221.86	20,176.00
01-6193-16	STEP RAISE	76,401.22	82,363.96	81,900.00	66,688.96	81,900.00
01-6194-16	CERTIFICATE PAY	34,581.43	36,626.67	40,000.00	31,199.46	38,002.00
01-6196-16	SALARY ADJUSTMENT	6,172.18	6,659.44	6,683.00	6,497.01	6,683.00
01-6200-16	RETIREMENT	289,371.75	314,908.60	336,646.00	262,003.04	342,691.00
01-6210-16	S S TAXES	138,626.84	150,154.29	162,076.00	122,540.37	161,148.00
	<b>TOTAL SALARIES/BENEFITS</b>	<b>2,306,777.76</b>	<b>2,505,366.41</b>	<b>2,610,607.00</b>	<b>2,045,752.74</b>	<b>2,610,343.00</b>
01-6290-16	UNIFORMS	11,621.24	11,183.13	13,700.00	5,965.28	13,500.00
01-6330-16	MEDICAL	1,104.75	1,782.50	2,500.00	716.50	2,500.00
01-6333-16	SANE TESTING	560.50	3,500.75	3,000.00	2,008.00	3,000.00
01-6340-16	DATA PROCESSING	23,989.75	23,592.40	25,500.00	17,245.50	25,500.00
01-6343-16	EMERGENCY MANAGEMENT EXPENSE					4,000.00
01-6421-16	EXTERMINATION	280.00	280.00	510.00	280.00	500.00
01-6430-16	EQUIPMENT	15,292.91	13,874.11	14,000.00	9,452.41	20,500.00
01-6431-16	VEHICLE	27,563.24	51,972.48	35,000.00	26,131.58	35,000.00
01-6440-16	LEASE OF EQUIPMENT	5,000.00	5,390.00	1,500.00		
01-6450-16	BLDG & GROUNDS	3,169.78	5,066.79	5,000.00	1,292.90	5,000.00
01-6530-16	RADIO	2,087.24	18,948.99	2,500.00	1,042.14	2,500.00
01-6579-16	LEOSE TRAINING EXPENSE STATE	1,728.00	1,373.65	3,500.00	2,332.37	3,500.00
01-6580-16	TRAVEL & SCHOOLS	8,289.52	7,043.88	10,000.00	4,744.53	10,000.00
01-6610-16	OFFICE	5,996.52	8,726.64	8,000.00	4,134.99	8,000.00
01-6612-16	CONSUMABLES	10,229.23	6,940.25	10,000.00	8,374.94	12,000.00
01-6619-16	POSTAGE	394.70	435.15	510.00	188.11	500.00
01-6621-16	ELECTRIC	28,460.71	19,647.90	25,000.00	13,767.08	22,000.00
01-6622-16	GAS-NATURAL	2,122.04				
01-6623-16	COMMUNICATIONS-POLICE	15,668.29	18,693.19	20,000.00	13,509.70	20,000.00
01-6626-16	GAS-OIL & DIESEL	51,557.37	43,783.56	70,000.00	35,057.01	60,000.00
01-6640-16	DUES & SUBSCRIPTIONS	1,499.00	1,761.00	3,000.00	3,985.00	3,000.00
01-6700-16	DONATION EXPENDITURES		16,730.00	4,000.00	102,781.17	
	<b>TOTAL OPERATING EXPENSES</b>	<b>216,614.79</b>	<b>260,726.37</b>	<b>257,220.00</b>	<b>253,009.21</b>	<b>251,000.00</b>
01-6740-16	TRANSFER EQUIPMENT REPLACEMENT	49,276.00	24,496.00	24,508.00	24,508.00	19,195.00
01-6750-16	CAPITAL	115,527.50	119,999.29	164,600.00	137,913.60	112,500.00
	<b>TOTAL CAPITAL</b>	<b>164,803.50</b>	<b>144,495.29</b>	<b>189,108.00</b>	<b>162,421.60</b>	<b>131,695.00</b>
	<b>TOTALS</b>	<b>2,688,196.05</b>	<b>2,910,588.07</b>	<b>3,056,935.00</b>	<b>2,461,183.55</b>	<b>2,993,038.00</b>

POLICE FORFEITURE FUNDS						
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
12-5380-00	INTEREST	- 24.96	- 34.78	- 30.00	- 24.37	- 30.00
12-5611-00	LOCAL FORFEITURES	- 1,113.30	- 1,706.78	- 1,500.00	- 2,570.49	- 250.00
12-5701-00	DEA FORFEITURES	- 18,941.85	- 3,707.83	- 500.00		
12-5999-00	BEGINNING BALANCE			- 25,000.00		- 25,000.00
	<b>TOTAL REVENUES</b>	- 20,080.11	- 5,449.39	- 27,030.00	- 2,594.86	- 25,280.00
12-6461-00	DEPARTMENTAL EXPENSE		5,790.50	27,030.00	1,475.00	25,280.00
	<b>TOTAL EXPENSES</b>	0.00	5,790.50	27,030.00	1,475.00	25,280.00

**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  
2017-2018 ADOPTED BUDGET**

**ANIMAL CONTROL DIVISION**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL 2013-2014</b>	<b>ACTUAL 2014-2015</b>	<b>ACTUAL 2015-2016</b>	<b>ADOPTED 2016-2017</b>	<b>ADOPTED 2017-2018</b>	<b>PERCENT CHANGE</b>
SALARIES/BENEFITS	105,626.90	126,594.67	115,768.06	140,919.00	131,776.00	-6.5%
MAINTENANCE/OPERATIONS	23,664.59	31,350.00	31,404.18	39,250.00	48,300.00	23.1%
CAPITAL OUTLAY	13,000.00	15,000.00	8,031.00	0.00	0.00	
<b>TOTAL EXPENDITURES</b>	<b>142,291.49</b>	<b>172,944.67</b>	<b>155,203.24</b>	<b>180,169.00</b>	<b>180,076.00</b>	<b>-0.1%</b>

**SALARIES & BENEFITS**

<b>Account</b>	<b>Description</b>	<b>Title</b>	<b>Authorized Positions</b>	<b>Wage Group</b>	<b>Approved 2016-17</b>	<b>Approved 2017-18 Wages</b>	<b>Budget Total</b>
6130-20	Labor Operations	Animal Control Supv	1	17	37,478	38,228	
		Animal Control Offr.	2	14	64,748	66,043	\$ 104,271
6189-20	Animal Control Assign Pay						\$ -
6190-20	Overtime						\$ 1,500
6192-20	Longevity						\$ 96
6193-20	Step Raise						\$ -
6194-20	Certificate Pay						\$ -
6196-20	Salary Adjustment						\$ 489
6200-20	Retirement						\$ 17,280
6210-20	SS Taxes						\$ 8,140
<b>TOTAL SALARIES/BENEFITS</b>							<b>\$ 131,776</b>

## CITY OF HENDERSON

## ADOPTED BUDGET

2017-2018

	ANIMAL SHELTER DIVISION					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
01-6130-20-	LABOR OPERATIONS	95,872.10	86,072.70	102,226.00	81,400.81	104,271.00
01-6180-20-	PART TIME/TEMPORARY	229.80				
01-6189-20-	ANIMAL CONTROL ASSIGNMNT PAY		700.00	1,300.00	700.00	
01-6190-20-	OVERTIME	1,556.17	1,221.90	3,000.00	2,535.10	1,500.00
01-6192-20-	LONGEVITY	258.49	532.00	768.00	765.86	96.00
01-6193-20-	STEP RAISE	3,127.34	3,542.84	4,500.00	2,089.02	
01-6194-20-	CERTIFICATE PAY	1,799.98	1,799.98	1,800.00	969.22	
01-6196-20-	SALARY ADJUSTMENT	487.28	487.30	490.00	487.27	489.00
01-6200-20-	RETIREMENT	15,858.81	14,315.29	18,107.00	13,559.97	17,280.00
01-6210-20-	S S TAXES	7,404.70	7,096.05	8,728.00	6,556.26	8,140.00
	<b>TOTAL SALARIES/BENEFITS</b>	<b>126,594.67</b>	<b>115,768.06</b>	<b>140,919.00</b>	<b>109,063.51</b>	<b>131,776.00</b>
01-6290-20-	UNIFORMS	851.23	751.80	1,200.00	1,397.78	1,200.00
01-6330-20-	MEDICAL	128.25	487.25	750.00	1,332.50	750.00
01-6344-20-	VETERINARY	4,999.04	5,000.00	5,100.00	4,309.67	6,500.00
01-6410-20-	WATER	672.78				
01-6421-20-	EXTERMINATION	480.00	480.00	600.00	480.00	600.00
01-6430-20-	EQUIPMENT	1,996.35	1,987.81	2,000.00	2,366.95	2,000.00
01-6431-20-	VEHICLES	1,323.68	1,690.27	1,800.00	820.19	1,800.00
01-6450-20-	BLDG & GROUNDS	677.76	697.29	1,400.00	1,272.90	2,000.00
01-6530-20-	RADIO	200.00	44.00			
01-6540-20-	ADVERTISING		50.00			
01-6580-20-	TRAVEL & SCHOOLS	235.00	535.46	600.00	933.48	1,000.00
01-6610-20-	OFFICE	1,199.91	1,179.48	2,000.00	2,016.28	5,000.00
01-6612-20-	CONSUMABLE	222.46	284.70	300.00	148.47	600.00
01-6613-20-	CHEMICALS	2,686.91	3,987.16	2,500.00	464.97	2,500.00
01-6619-20-	POSTAGE	60.12	62.59	300.00	57.53	300.00
01-6620-20-	ANIMAL CARE SUPPLIES	7,201.79	5,092.15	7,500.00	2,500.49	7,500.00
01-6621-20-	ELECTRIC	5,305.80	6,768.64	10,000.00	4,805.75	11,500.00
01-6623-20-	COMMUNICATIONS-ANIMAL SHEL	588.12	1,421.56	1,850.00	2,112.98	3,700.00
01-6626-20-	GAS-OIL& DIESEL	810.74	884.02	1,200.00	871.07	1,200.00
01-6640-20-	DUES & SUBSCRIPTIONS			150.00	150.00	150.00
	<b>TOTAL OPERATING EXPENSES</b>	<b>29,639.94</b>	<b>31,404.18</b>	<b>39,250.00</b>	<b>26,041.01</b>	<b>48,300.00</b>
01-6750-20-	CAPITAL	6,456.44	8,031.00			
	<b>TOTAL CAPITAL</b>	<b>6,456.44</b>	<b>8,031.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTALS</b>	<b>162,691.05</b>	<b>155,203.24</b>	<b>180,169.00</b>	<b>135,104.52</b>	<b>180,076.00</b>



## **Non-Departmental Expenditures**

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

	MISCELLANEOUS DEPARTMENTS					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
01-6350-23-	MAIN ST. CONTRACT	18,220.00	17,000.00	17,000.00	17,000.00	17,000.00
01-6314-25-	H.E.D.C.O. SALES TAX			1,439,384.00	1,110,333.44	1,325,000.00
01-6349-25-	ADMINISTRATIVE SERVICES	7,657.46	9,109.72			
01-6422-25-	CONTRACT SANITATION SERVICES	1,579,746.99	1,611,793.31	1,625,000.00	1,295,526.64	1,700,000.00
01-6424-25-	COMMUNITY DEVELOPMENT PROGRAM		5,000.00			
01-6641-25-	FIREWORKS & FESTIVAL	16,780.20	17,759.08	18,000.00	4,985.17	18,000.00
01-6642-25-	MINERAL TAXES	16.33	19.50		4.05	5.00
01-6751-25-	PURCHASE OF PROPERTY				22,547.88	
01-6760-25-	HOME GRANT	90,940.00	267,371.25			
01-6761-25-	TEXAS CAPITAL GRANT	723,222.00				
01-6794-25-	GENERAL CONSTRUCTION FUND	150,000.00	178,296.00			
01-6795-25-	EQUIPMENT REPLACEMENT FUND	100,000.00				
01-6800-25-	FEMA REIMBURSEMENT			60,325.00	60,324.80	
	TOTALS	2,686,582.98	2,106,348.86	3,159,709.00	2,510,721.98	3,060,005.00

## **Non-Departmental Expenditures**

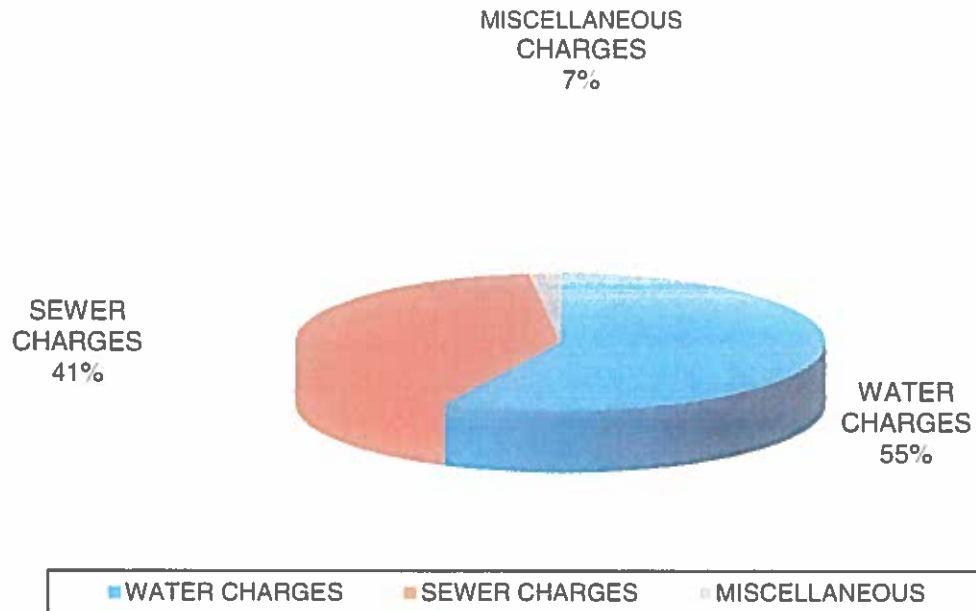
These budgets represent the insurance cost for the General Fund and Public Utilities Department.

### **Goals for 2017-2018:**

- HEALTH and Dental INSURANCE is proposed to continue under very beneficial renewal rate with Blue Cross and Blue Shield with the same terms of coverage. Vision Insurance is proposed to remain with VSP with the same coverage. Life and Disability Insurance is proposed to remain in the second year of a two year contract with Dearborn.
- Overall there is a very minimal increase in the cost of Employee Insurance premiums.
- We are proposing to again retain the same level of cost for Insurance for employees (we cover 100% of the cost of employee health insurance, and a percentage of dependent coverage).

	INSURANCES					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
01-6219-29-	HEALTH INSURANCE-HCA			56,000.00		60,000.00
01-6220-29-	HEALTH INSURANCE	635,311.57	741,399.16	780,000.00	643,385.68	800,000.00
01-6221-29-	LIFE INSURANCE	6,323.70	6,709.01	8,000.00	5,666.39	8,800.00
01-6230-29-	WC INSURANCE (75%)	57,002.51	65,977.66	70,096.00	65,380.79	70,000.00
01-6231-29-	LONG TERM DISABILITY INS.	12,080.41	10,869.72	12,000.00	11,618.27	13,200.00
01-6520-29-	GENERAL LIABILITY INS. 65%	5,730.22	5,636.06	7,500.00	7,276.00	8,250.00
01-6521-29-	PROPERTY INSURANCE 55%	14,031.36	18,195.94	20,100.00	18,988.12	20,000.00
01-6522-29-	AUTO INSURANCE 60%	21,320.88	20,097.99	22,300.00	22,230.00	24,530.00
01-6523-29-	TEC ( UNEMPLOYMENT )INS	393.81	15,908.26	10,000.00	14,154.22	10,000.00
01-6524-29-	CRIME INSURANCE (50%)	416.01	442.96	475.00	414.00	525.00
01-6525-29-	BOND INSURANCE	175.00	175.00	250.00		250.00
01-6526-29-	PUBLIC OFFICIAL INSURANCE	17,399.89	14,695.35	16,900.00	16,809.00	18,590.00
01-6527-29-	LAW ENFORCEMENT INSURANCE	15,260.56	14,536.87	15,500.00	13,872.84	15,000.00
	TOTALS	785,445.92	914,643.98	1,019,121.00	819,795.31	1,049,145.00
	GENERAL FUND TOTAL EXPENSES	11,119,717.59	10,901,093.75	12,459,752.00	9,873,855.00	12,480,295.00

# WATER & SEWER FUND ANTICIPATED REVENUES 2017-2018



## REVENUES:

WATER CHARGES	\$	3,114,995.00
SEWER CHARGES	\$	2,223,757.00
MISCELLANEOUS	\$	106,300.00

TOTAL ANTICIPATED REVENUES 2017-2018	\$	<u><u>5,445,052.00</u></u>
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	WATER/SEWER FUND REVENUES					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
30-5360-00	WATER CHARGES	- 2,900,594.57	- 2,776,456.90	- 3,100,000.00	- 2,050,040.81	- 3,110,995.00
30-5361-00	WATER CONNECTIONS	- 4,560.00	- 8,810.00	- 3,500.00	- 1,420.00	- 2,000.00
30-5362-00	WATER SERVICE CHARGE	- 17,188.00	- 7,301.01	- 7,000.00	- 1,355.00	- 2,000.00
30-5365-00	SEWER CHARGES	- 2,039,683.57	- 1,936,950.63	- 2,210,000.00	- 1,367,848.57	- 2,221,757.00
30-5366-00	SEWER CONNECTIONS	- 4,000.00	- 2,405.60	- 2,000.00	- 300.00	- 2,000.00
30-5370-00	RECONNECT CHARGES	- 21,495.00	- 10,885.00	- 10,000.00	- 5,610.00	- 8,000.00
30-5450-00	PENALTY	- 84,996.52	- 82,150.55	- 79,000.00	- 76,757.68	- 85,000.00
30-5501-00	INTEREST	- 11,127.76	- 8,319.56	- 8,000.00	- 4,487.68	- 8,000.00
30-5906-00	SALE OF CITY PROPERTY	- 116,324.56	- 1,467.22	- 4,000.00		- 3,000.00
30-5907-00	W & S OVER & SHORT	265.92	150.60		160.83	
30-5908-00	LEASE OF PROPERTY	- 1,300.00	- 1,300.00	- 1,300.00		- 1,300.00
30-5991-00	2012 SERIES PROCEEDS			- 328,000.00		
30-5993-00	FEMA FUNDS RECEIVED		- 24,950.00			
30-5999-00	BEGINNING BALANCE			- 144,015.00		
30-6902-00	MISCELLANEOUS REVENUE	- 34,185.53	- 10,480.41	- 1,000.00	793.42	- 1,000.00
	TOTAL REVENUES	- 5,235,189.59	- 4,871,326.28	- 5,897,815.00	- 3,506,865.49	- 5,445,052.00

## WATER & SEWER REVENUES DETAILS

### CHARGES FOR SERVICES

5360 WATER CHARGES \$3,110,995

Description:

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

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

Outside rate is 1½ times the inside rates.

Assumption:

Based revenue on the history of normal water usage.

5361 WATER CONNECTIONS \$ 2,000

Description:

Fees are charged for water taps.

Rates are as followed:

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

Assumption:

Based upon history.

5362 WATER SERVICE CHARGE \$ 2,000

Description:

Customers who request water service to be turned 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 \$2,221,757

**Description:**

Charge for the collection and treatment of wastewater.

Charges are based upon water consumption.

Rates are as follows effective 10-01-10:

Residential

Multi-Family/Commercial

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 \$ 5,338,752**

## MISCELLANEOUS REVENUES:

5370 DISCONNECT CHARGES \$ 8,000

**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 \$ 85,000

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 2017. The City also earns interest on all its checking accounts.

Assumption:

Based upon history.

5906 SALE OF CITY PROPERTY \$ 3,000

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 but 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

6902 MISCELLANEOUS REVENUE \$ 1,000

Description:

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

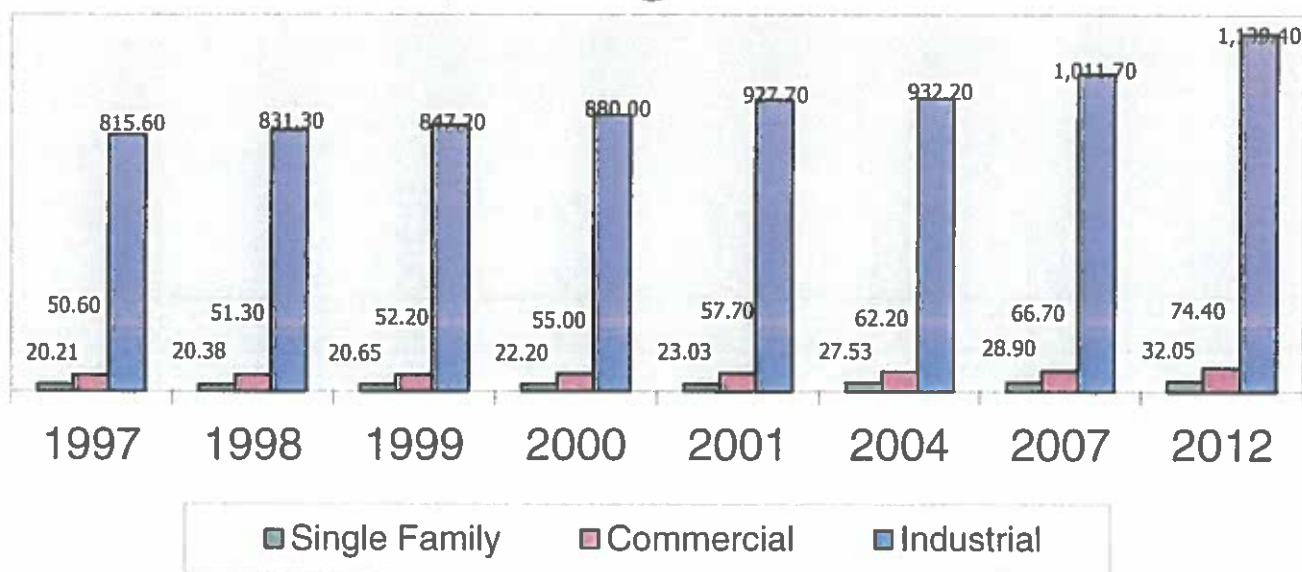
Assumption:

Based upon history.

**TOTAL MISCELLANEOUS \$ 106,300**

**TOTAL WATER & SEWER REVENUES \$ 5,445,052**

## HISTORY OF WATER RATES By Average User



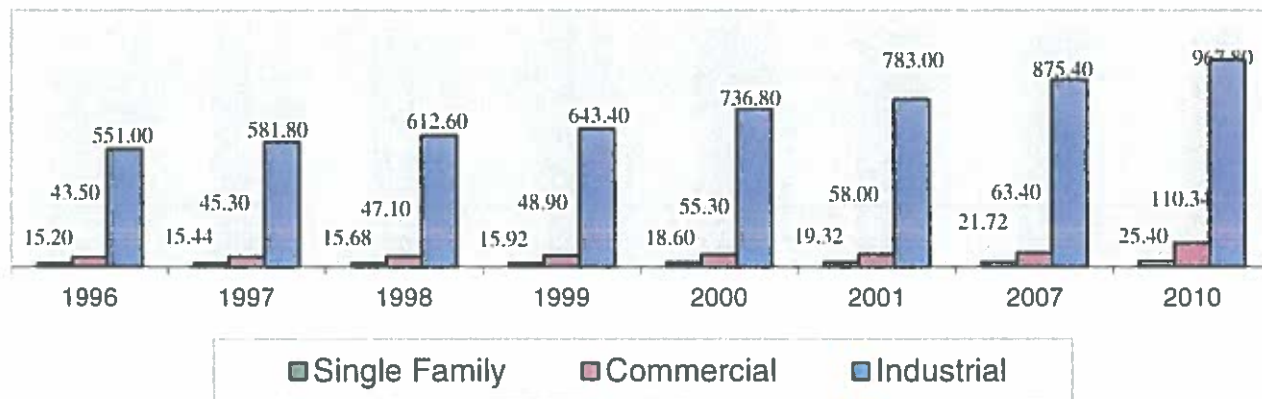
<b><u>Water Rates</u></b>	Inside City Limit Rates Effective:							
	Oct-97	Oct-98	Oct-99	Oct-00	Oct-01	Oct-04	Oct-07	Nov-12
First 2,000 Gallons:	\$ 8.00	\$ 8.00	\$ 8.00	\$ 9.00	\$ 9.00	\$ 13.50	\$ 13.50	\$ 15.00
Next 10,000 Gallons:	2.22	2.25	2.30	2.40	2.55	2.55	2.80	3.10
Next 12,000 Gallons:	2.55	2.60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

<b><u>Average Users</u></b>								
Single Family 7,500 gal.	\$ 20.21	\$ 20.38	\$ 20.65	\$ 22.20	\$ 23.03	\$ 27.53	\$ 28.90	\$ 32.05
Commercial 20,000 gal.	\$ 50.60	\$ 51.30	\$ 52.20	\$ 55.00	\$ 57.70	\$ 62.20	\$ 66.70	\$ 74.40
Industrial 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

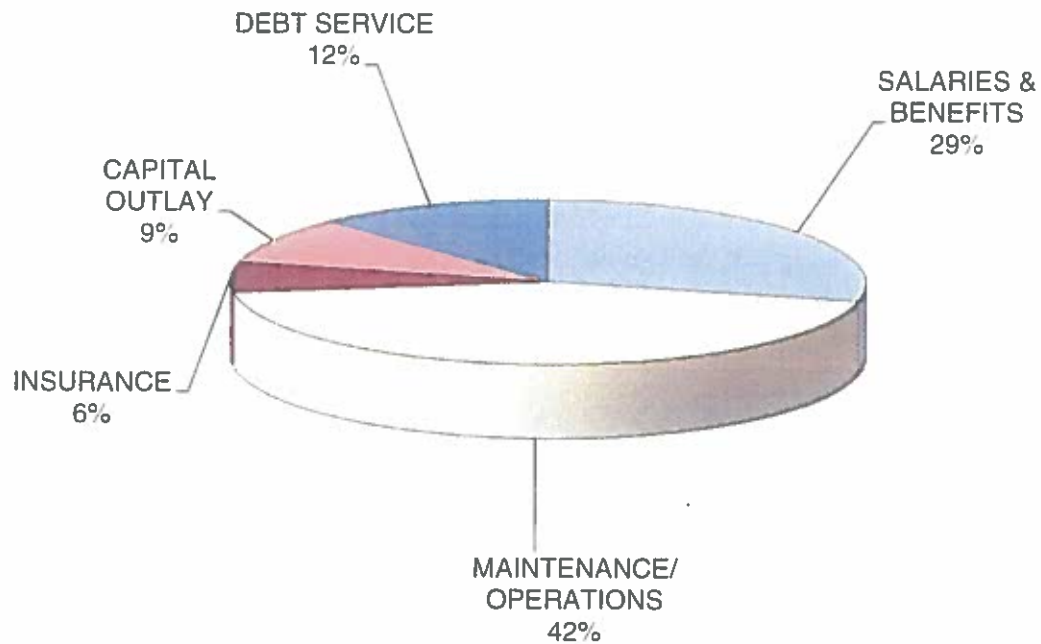


### Inside City Limit Rates Effective:

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

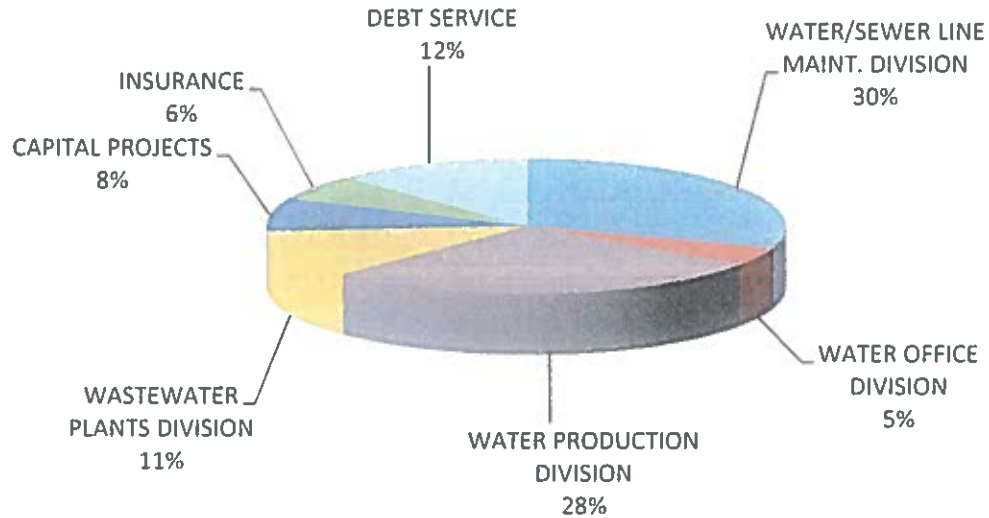
## WATER & SEWER EXPENSES BY CATEGORY



SALARIES & BENEFITS	\$ 1,559,795.00
MAINTENANCE/OPERATIONS	\$ 2,395,285.00
INSURANCE	\$ 330,159.00
CAPITAL OUTLAY	\$ 494,009.00
DEBT SERVICE	\$ 665,804.00

TOTAL ANTICIPATED 2017-2018 EXPENSES	<u>\$ 5,445,052.00</u>
--------------------------------------	------------------------

## WATER & SEWER FUND EXPENSES BY DEPARTMENTS



WATER/SEWER LINE MAINT. DIVISION	\$ 1,644,477.00
WATER OFFICE DIVISION	\$ 242,129.00
WATER PRODUCTION DIVISION	\$ 1,515,938.00
WASTEWATER PLANTS DIVISION	\$ 606,545.00
CAPITAL PROJECTS	\$ 440,000.00
INSURANCE	\$ 330,159.00
DEBT SERVICE	\$ 665,804.00

TOTAL ANTICIPATED 2017-2018 EXPENSES	<u>\$ 5,445,052.00</u>
--------------------------------------	------------------------

**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 2017-2018:**

- Begin East Side Sewer Trunk Main Estimated Cost \$4,550,000  
(Unbudgeted, to be paid for by proposed 2018 water and sewer bond issue)
- Fordall Street Water and sewer replacement Estimated cost \$1,290,000  
(Unbudgeted, to be paid for by proposed 2018 water and sewer bond issue)
- Sabine Pump station rehab in cooperation with City of Kilgore. Estimated cost 610,000 (See water and sewer construction Fund 32-6825-00)

**CITY OF HENDERSON  
2017-2018 PROPOSED BUDGET**

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

**EXPENDITURES BY CLASSIFICATION**

	ACTUAL 2013-2014	ACTUAL 2014-2015	ACTUAL 2015-2016	ADOPTED 2016-2017	ADOPTED 2017-2018	PERCENT CHANGE
SALARIES/BENEFITS	795,366.53	844,722.50	842,093.23	868,815.00	887,739.00	2.2%
MAINTENANCE/OPERATIONS	814,204.41	862,740.77	742,768.32	715,761.00	714,200.00	-0.2%
CAPITAL OUTLAY	56,590.00	10,000.00	18,964.96	31,930.00	42,538.00	33.2%
<b>TOTAL EXPENDITURES</b>	<b>1,666,160.94</b>	<b>1,717,463.27</b>	<b>1,603,826.51</b>	<b>1,616,506.00</b>	<b>1,644,477.00</b>	<b>1.7%</b>

**SALARIES & BENEFITS**

Account	Description	Title	Authorized Positions	Wage Group	Approved 2016-17	Approved 2017-18 Wages	Budget Totals
6100-30	Supervision	Utilities Director	1	31	74,203	75,687	\$ 75,687
6130-30	Labor Operations	Public Util Foreman	1	21	45,554	46,465	
		Maint Foreman	2	20	86,770	88,506	
		Crewleader	1	17	37,478	38,228	
		Maintenance Crew	1	17	37,478	38,228	
		Meter Systm Tech	1	15	33,993	34,672	
		Public Svcs Crew	7	13	215,831	220,148	
		Meter Reader	1	13	30,833	31,450	
		Laborer	1	9	25,367	25,874	\$ 523,571
6110-30	Clerical	Public Svcs Tech	1	14	32,375	32,375	\$ 33,022
6190-30	Overtime						\$ 50,000
6192-30	Longevity						\$ 5,904
6193-30	Step Raise						\$ 24,900
6194-30	Certificate Pay						\$ 600
6196-30	Salary Adjustment						\$ 2,771
6200-30	Retirement						\$ 116,475
6210-30	SS Taxes						\$ 54,809
<b>TOTAL SALARIES/BENEFITS</b>							<b>\$ 887,739</b>



	WATER/SEWER LINE MAINTENANCE					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
30-6100-30-	SUPERVISION	71,320.86	72,747.22	74,203.00	59,932.53	75,687.00
30-6110-30-	CLERICAL	31,117.06	31,739.50	32,375.00	26,148.57	33,022.00
30-6130-30-	LABOR OPERATIONS	482,562.15	504,712.26	513,304.00	428,272.32	523,571.00
30-6190-30-	OVERTIME	74,699.41	49,030.72	50,000.00	46,885.61	50,000.00
30-6192-30-	LONGEVITY	1,421.46	3,996.00	5,184.00	4,564.00	5,904.00
30-6193-30-	STEP RAISE	22,671.98	20,633.26	24,900.00	18,619.58	24,900.00
30-6194-30-	CERTIFICATE PAY	600.08	600.08	600.00	484.68	600.00
30-6196-30-	SALARY ADJUSTMENT	2,761.26	2,598.84	2,771.00	2,761.29	2,771.00
30-6200-30-	RETIREMENT	106,150.78	104,861.44	111,671.00	92,110.13	116,475.00
30-6210-30-	S S TAXES	51,417.46	51,173.91	53,807.00	44,053.92	54,809.00
	<b>TOTAL SALARIES/BENEFITS</b>	<b>844,722.50</b>	<b>842,093.23</b>	<b>868,815.00</b>	<b>723,832.63</b>	<b>887,739.00</b>
30-6290-30-	UNIFORMS	4,125.35	3,985.96	4,500.00	3,343.83	4,500.00
30-6313-30-	GENERAL FUND MGT FEE	492,000.00	440,000.00	390,000.00	260,000.00	340,000.00
30-6330-30-	MEDICAL	1,000.60	977.77	1,100.00	477.69	1,100.00
30-6420-30-	CONSULTANT SERVICES		600.00			
30-6430-30-	EQUIPMENT	41,833.14	36,864.23	40,000.00	30,582.26	48,000.00
30-6431-30-	VEHICLES	12,679.09	11,087.05	15,000.00	7,649.59	15,000.00
30-6434-30-	SEWER LINES	73,948.34	61,632.86	65,000.00	59,290.39	65,000.00
30-6437-30-	WATER LINES	120,283.46	128,354.29	90,000.00	87,339.60	100,000.00
30-6439-30-	METER CHANGE OUTS			30,000.00	1,294.00	60,000.00
30-6450-30-	BLDG & GROUNDS	2,837.11	3,310.14	5,000.00	4,468.57	5,000.00
30-6530-30-	RADIO	76.89	83.68	400.00		400.00
30-6540-30-	ADVERTISING	310.80	162.90	200.00		200.00
30-6580-30-	TRAVEL & SCHOOLS	930.00	1,905.89	2,500.00	620.95	2,500.00
30-6610-30-	OFFICE	1,756.78	1,302.70	2,000.00	1,310.83	2,000.00
30-6611-30-	JANITOR	636.52	732.94	1,000.00	125.90	1,000.00
30-6612-30-	CONSUMABLE	3,988.66	4,784.46	5,500.00	4,222.87	5,500.00
30-6613-30-	CHEMICALS	3,687.20	9,569.84	8,000.00	2,802.21	8,000.00
30-6615-30-	MINOR APPARATUS /SMALL TOOLS	8,557.63	8,451.84	10,000.00	7,020.17	10,000.00
30-6621-30-	ELECTRIC	5,123.30	5,204.52	5,000.00	3,574.32	5,000.00
30-6622-30-	GAS-NATURAL	1,683.51	563.50	2,000.00	699.63	2,000.00
30-6623-30-	COMMUNICATIONS-PUBLIC UTILITIE	6,020.82	6,218.29	7,000.00	5,477.87	7,000.00
30-6626-30-	GAS-OIL& DIESEL	25,795.22	18,500.99	31,561.00	15,179.73	32,000.00
30-6640-30-	DUES & SUBSCRIPTIONS	307.46	60.00			
30-6842-30-	BAD DEBT RECOVERY	- 1,431.11	- 1,585.53		- 1,190.51	
	<b>TOTAL OPERATING EXPENSES</b>	<b>806,150.77</b>	<b>742,768.32</b>	<b>715,761.00</b>	<b>494,289.90</b>	<b>714,200.00</b>
30-6740-30-	TRANSFER TO EQUIP. REPLACEMENT	56,590.00	11,330.00	21,930.00	21,930.00	32,538.00
30-6750-30-	CAPITAL	10,000.00	7,634.96	10,000.00	4,000.38	10,000.00
	<b>TOTAL CAPITAL</b>	<b>66,590.00</b>	<b>18,964.96</b>	<b>31,930.00</b>	<b>25,930.38</b>	<b>42,538.00</b>
	<b>TOTALS</b>	<b>1,717,463.27</b>	<b>1,603,826.51</b>	<b>1,616,506.00</b>	<b>1,244,052.91</b>	<b>1,644,477.00</b>

### **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  
2017-2018 PROPOSED BUDGET**

**FINANCE DEPARTMENT  
WATER OFFICE DIVISION**

**EXPENDITURES BY CLASSIFICATION**

	ACTUAL 2013-2014	ACTUAL 2014-2015	ACTUAL 2015-2016	ADOPTED 2016-2017	ADOPTED 2017-2018	PERCENT CHANGE
SALARIES/BENEFITS	210,200.01	170,510.77	148,624.85	154,136.00	157,729.00	2.3%
MAINTENANCE/OPERATIONS	51,396.74	58,260.00	58,061.19	82,400.00	82,400.00	0.0%
CAPITAL OUTLAY		9,000.00	1,688.00	2,000.00	2,000.00	0.0%
<b>TOTAL EXPENDITURES</b>	<b>261,596.75</b>	<b>237,770.77</b>	<b>208,374.04</b>	<b>238,536.00</b>	<b>242,129.00</b>	<b>1.5%</b>

**SALARIES & BENEFITS**

Account	Description	Title	Authorized Positions	Wage Group	Approved 2016-17	Approved 2017-18 Wages	Budget Totals
6110-35	Clerical	Payroll Coord	1	21	47,154	48,097	
		Utility Billing Coord.	1	17	37,478	38,227	
		Utility Clerk	1	15	33,993	34,673	\$ 120,997
6192-35	Longevity						\$ 1,008
6193-35	Step Raise						\$ 4,800
6196-35	Salary Adjustment						\$ 489
6200-35	Retirement						\$ 20,695
6210-35	SS Taxes						\$ 9,740
<b>TOTAL SALARIES/BENEFITS</b>							<b>\$ 157,729</b>

	WATER OFFICE/FINANCE DEPARTMENT					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
30-6110-35	CLERICAL	132,305.10	116,315.92	118,625.00	95,811.87	120,997.00
30-6192-35	LONGEVITY	454.15	528.00	864.00	668.00	1,008.00
30-6193-35	STEP RAISE	5,216.05	3,785.12	4,800.00	3,511.38	4,800.00
30-6196-35	SALARY ADJUSTMENT	649.71	487.27	489.00	487.26	489.00
30-6200-35	RETIREMENT	21,575.07	18,652.48	19,812.00	15,796.86	20,695.00
30-6210-35	S S TAXES	10,310.69	8,856.06	9,546.00	7,177.97	9,740.00
	<b>TOTAL SALARIES/BENEFITS</b>	<b>170,510.77</b>	<b>148,624.85</b>	<b>154,136.00</b>	<b>123,453.34</b>	<b>157,729.00</b>
30-6330-35	MEDICAL	33.25		100.00		100.00
30-6340-35	DATA PROCESSING	18,943.26	15,410.00	19,000.00	8,929.75	19,000.00
30-6420-35	CONSULTANT SERVICES			20,000.00		20,000.00
30-6430-35	EQUIPMENT	2,008.16	1,718.13	3,700.00	2,542.61	3,700.00
30-6550-35	BANK CHARGES			600.00	360.00	600.00
30-6580-35	TRAVEL & SCHOOLS		1,005.40	2,000.00	547.00	2,000.00
30-6610-35	OFFICE	2,586.05	2,959.39	3,000.00	1,387.08	3,000.00
30-6612-35	CONSUMABLES	524.63	133.26	500.00	193.32	500.00
30-6619-35	POSTAGE	28,614.89	34,471.70	31,000.00	19,790.47	31,000.00
30-6623-35	COMMUNICATIONS-WATER OFFICE	2,185.23	2,363.31	2,500.00	2,250.20	2,500.00
	<b>TOTAL OPERATING EXPENSES</b>	<b>54,895.47</b>	<b>58,061.19</b>	<b>82,400.00</b>	<b>36,000.43</b>	<b>82,400.00</b>
30-6750-35	CAPITAL	8,950.00	1,688.00	2,000.00		2,000.00
	<b>TOTAL CAPITAL</b>	<b>8,950.00</b>	<b>1,688.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>2,000.00</b>
	<b>TOTALS</b>	<b>234,356.24</b>	<b>208,374.04</b>	<b>238,536.00</b>	<b>159,453.77</b>	<b>242,129.00</b>

## **Public Utilities Department**

### **Water Production Division**

Water production Division provides safe and reliable drinking water in sufficient volume and adequate pressure for residential and commercial customers of Henderson. The Division is responsible for the operation and maintenance of the 4.5 MGD surface water treatment plant, 8 ground water wells, 2 ground 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 2017-2018:**

- Replace Water Intake valves \$17,500 (See Water Plant 30-6454-37 )
- Replace WTP back wash pumps 1 & 2 \$27,000 (See Water Plant 30-6454-37)
- Replace WTP Chemical Feed Pumps \$8,500 (See Water Plant 30-6454-37)
- Replace 4 Rosemounts Flow Indicators \$5,500  
(See Water Plant 30-6454-37)
- Replace fencing at well #13 \$12,500 (See Wells and Pumps 30-6436-37)
- Replace Ground Storage Mixer \$18,750 See Wells and Pumps 30-6436-37)

**CITY OF HENDERSON  
2017-2018 PROPOSED BUDGET**

**PUBLIC UTILITIES DEPARTMENT  
WATER PRODUCTION DIVISION**

**EXPENDITURES BY CLASSIFICATION**

	ACTUAL 2013-2014	ACTUAL 2014-2015	ACTUAL 2015-2016	ADOPTED 2016-2017	ADOPTED 2017-2018	PERCENT CHANGE
SALARIES/BENEFITS	213,585.29	259,588.00	275,596.44	275,124.00	280,810.00	2.1%
MAINTENANCE/OPERATIONS	1,060,291.52	1,325,270.00	1,141,168.61	1,204,154.00	1,230,385.00	2.2%
CAPITAL OUTLAY		169,982.00	113,174.99	12,000.00	4,743.00	-60.5%
<b>TOTAL EXPENDITURES</b>	<b>1,273,876.81</b>	<b>1,754,840.00</b>	<b>1,529,940.04</b>	<b>1,491,278.00</b>	<b>1,515,938.00</b>	<b>1.7%</b>

**SALARIES & BENEFITS**

Account	Description	Title	Authorized Positions	Wage Group	Approved 2016-17	Approved 2017-18 Wages	Budget Totals
6100-37	Supervision	Chief Operator	1	21	46,894	47,832	\$ 47,832
6130-37	Labor Operations	Lead Plant Opr					
		WP Operator	2	16	71,386	72,814	
		WP Trainee	2	14	64,748	66,042	\$ 138,856
6190-37	Overtime						\$ 34,000
6192-37	Longevity						\$ 912
6193-37	Step Raise						\$ 4,200
6194-37	Certificate Pay						\$ -
6196-37	Salary Adjustment						\$ 815
6200-37	Retirement						\$ 36,855
6210-37	SS Taxes						\$ 17,340
<b>TOTAL SALARIES/BENEFITS</b>							<b>\$ 280,810</b>

	WATER PRODUCTION DIVISION					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
30-6100-37-	SUPERVISION	44,463.03	47,697.94	46,894.00	37,875.39	47,832.00
30-6130-37-	LABOR OPERATIONS	120,560.08	141,348.67	136,134.00	110,662.03	138,856.00
30-6190-37-	OVERTIME	50,506.68	34,195.73	34,000.00	24,826.88	34,000.00
30-6192-37-	LONGEVITY	278.76	240.00	672.00	400.00	912.00
30-6193-37-	STEP RAISE	2,308.00	1,396.34	4,200.00	2,931.12	4,200.00
30-6196-37-	SALARY ADJUSTMENT	487.28	649.69	815.00	812.14	815.00
30-6200-37-	RETIREMENT	33,572.04	33,944.24	35,371.00	27,925.38	36,855.00
30-6210-37-	S S TAXES	15,885.23	16,123.83	17,038.00	12,502.98	17,340.00
	<b>TOTAL SALARIES/BENEFITS</b>	<b>268,061.10</b>	<b>275,596.44</b>	<b>275,124.00</b>	<b>217,935.92</b>	<b>280,810.00</b>
30-6290-37-	UNIFORMS	372.00	354.50	750.00	606.00	750.00
30-6326-37-	PROFESSIONAL SERVICES		196.80			
30-6330-37-	MEDICAL	99.75	56.68	100.00		100.00
30-6336-37-	CONTRACT LAB TESTING	32,090.56	15,121.14	20,000.00	14,667.55	20,000.00
30-6337-37-	OPERATION/MAINT COST-KILGORE	71,011.80	82,215.49	72,000.00	31,771.47	72,000.00
30-6346-37-	CONTRACT SABINE RIVER WATER	188,066.25	190,530.00	197,675.00	147,825.00	200,385.00
30-6347-37-	CONTRACT-LAKE STRIKER	277,500.00	277,500.00	277,500.00	277,500.00	277,500.00
30-6410-37-	WATER			255.00	130.52	250.00
30-6421-37-	EXTERMINATION	260.00	260.00	250.00	260.00	300.00
30-6430-37-	EQUIPMENT	768.48	1,077.55	600.00	1,197.57	1,000.00
30-6431-37-	VEHICLES	922.48	2,566.29	1,000.00	396.94	1,000.00
30-6432-37-	WATER TANK MAINTENANCE	92,700.00	140,700.00	140,700.00	140,700.00	140,700.00
30-6436-37-	WELLS & PUMPS	50,453.30	51,146.04	27,000.00	26,621.40	55,000.00
30-6438-37-	SLUDGE REMOVAL			25,000.00		15,000.00
30-6450-37-	BLDG & GROUNDS	12,874.98	855.00	2,500.00	2,218.50	2,000.00
30-6454-37-	WATER PLANT	56,272.07	65,749.96	65,000.00	64,536.01	70,000.00
30-6540-37-	ADVERTISING	174.30		250.00	398.20	400.00
30-6560-37-	FEE & PERMIT	11,367.60	11,369.20	12,500.00	12,955.60	13,500.00
30-6580-37-	TRAVEL & SCHOOLS	3,161.00	3,294.52	5,000.00	2,261.50	5,000.00
30-6610-37-	OFFICE	480.12	484.85	1,000.00	576.05	1,000.00
30-6611-37-	JANITOR	685.99	446.74	500.00	240.86	500.00
30-6613-37-	CHEMICALS	70,703.29	41,709.89	80,000.00	20,850.95	80,000.00
30-6615-37-	MINOR APPARATU/SMALL TOOLS	266.27	437.17	700.00	378.98	500.00
30-6621-37-	ELECTRIC	258,533.19	244,896.56	260,000.00	181,418.28	260,000.00
30-6623-37-	COMMUNICATIONS-WATER PROD	1,425.90	4,406.26	5,000.00	4,531.84	5,000.00
30-6626-37-	GAS- OIL & DIESEL	7,179.86	5,793.97	8,874.00	4,277.41	8,500.00
	<b>TOTAL OPERATING EXPENSES</b>	<b>1,137,369.19</b>	<b>1,141,168.61</b>	<b>1,204,154.00</b>	<b>936,320.63</b>	<b>1,230,385.00</b>
30-6740-37-	TRANSFER TO EQUIP. REPLACEMENT	4,582.00	7,010.00			4,743.00
30-6750-37-	CAPITAL	7,151.79	106,164.99	12,000.00		
	<b>TOTAL CAPITAL</b>	<b>11,733.79</b>	<b>113,174.99</b>	<b>12,000.00</b>	<b>0.00</b>	<b>4,743.00</b>
	<b>TOTALS</b>	<b>1,417,164.08</b>	<b>1,529,940.04</b>	<b>1,491,278.00</b>	<b>1,154,256.55</b>	<b>1,515,938.00</b>

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

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

### **Goals for 2017-2018:**

- Replace south side Plant Bar Screen \$103,0000  
(See Water Sewer Construction Fund 32-6826-00)
- Replace South side WWTP Return Pump #3 \$30,000 (See Water Sewer Construction Fund 32-6827-00)
- Replace North Side WWTP Chlorine Feed System \$8,500 (See Sewer Plant-NS Plant 30-6456-45)
- Replace North Side WWTP Sulfur Dioxide System \$8,500 (See Sewer Plant-NS Plant 30-6456-45)



**CITY OF HENDERSON  
2017-2018 PROPOSED BUDGET**

**PUBLIC UTILITIES DEPARTMENT  
WASTEWATER PLANTS DIVISION**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL 2013-2014</b>	<b>ACTUAL 2014-2015</b>	<b>ACTUAL 2015-2016</b>	<b>ADOPTED 2016-2017</b>	<b>ADOPTED 2017-2018</b>	<b>PERCENT CHANGE</b>
SALARIES/BENEFITS	214,623.80	231,904.54	215,894.75	228,852.00	233,517.00	2.0%
MAINTENANCE/OPERATIONS	420,916.41	479,710.96	377,944.20	368,860.00	368,300.00	-0.2%
CAPITAL OUTLAY		30,089.22	34,000.00		4,728.00	
<b>TOTAL EXPENDITURES</b>	<b>635,540.21</b>	<b>741,704.72</b>	<b>627,838.95</b>	<b>597,712.00</b>	<b>606,545.00</b>	<b>1.5%</b>

**SALARIES & BENEFITS**

<b>Account</b>	<b>Description</b>	<b>Title</b>	<b>Authorized Positions</b>	<b>Wage Group</b>	<b>Approved 2016-17</b>	<b>Approved 2017-18 Wages</b>	<b>Budget Totals</b>
6100-45	Supervision	Chief WW Oper	1	23	50,224	51,228	\$ 51,228
6130-45	Labor Operations	WW Opr II "C"	1	17	37,477	38,227	
		WW Opr Trainee	2	14	64,750	66,044	\$ 104,271
6190-45	Overtime						\$ 22,000
6192-45	Longevity						\$ 2,496
6193-45	Step Raise						\$ 7,200
6194-45	Certificate Pay						\$ 600
6196-45	Salary Adjustment						\$ 652
6200-45	Retirement						\$ 30,650
6210-45	SS Taxes						\$ 14,420
<b>TOTAL SALARIES/BENEFITS</b>							<b>\$ 233,517</b>

## CITY OF HENDERSON

## ADOPTED BUDGET

2017-2018

WASTEWATER TREATMENT DIVISION						
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
30-6100-45	SUPERVISION	49,398.24	50,625.84	50,223.00	42,472.17	51,228.00
30-6130-45	LABOR OPERATIONS	104,459.16	93,148.06	102,227.00	66,092.73	104,271.00
30-6190-45	OVERTIME	21,492.63	19,024.34	22,000.00	18,509.18	22,000.00
30-6192-45	LONGEVITY	526.10	2,832.00	2,352.00	2,160.00	2,496.00
30-6193-45	STEP RAISE	10,978.04	8,770.20	7,200.00	7,068.11	7,200.00
30-6194-45	CERTIFICATE PAY	1,200.16	695.40	600.00	484.68	600.00
30-6196-45	SALARY ADJUSTMENT	649.71	487.28	652.00	649.70	652.00
30-6200-45	RETIREMENT	29,000.97	27,071.53	29,426.00	21,589.94	30,650.00
30-6210-45	S S TAXES	14,199.53	13,240.10	14,172.00	10,308.42	14,420.00
	<b>TOTAL SALARIES/BENEFITS</b>	<b>231,904.54</b>	<b>215,894.75</b>	<b>228,852.00</b>	<b>169,334.93</b>	<b>233,517.00</b>
30-6290-45	UNIFORMS	454.00	369.50	700.00	643.00	750.00
30-6330-45	MEDICAL			100.00		100.00
30-6334-45	ENGINEERING		6,253.73			
30-6336-45	LAB TESTING	32,741.00	31,158.46	33,000.00	19,120.46	28,000.00
30-6421-45	EXTERMINATION			270.00		250.00
30-6430-45	EQUIPMENT	3,660.77	1,130.41	1,500.00	1,431.51	2,000.00
30-6431-45	VEHICLES	3,574.29	1,179.26	1,000.00	952.14	1,500.00
30-6450-45	BLDG & GROUNDS	2,242.31	2,029.91	1,000.00	549.97	2,000.00
30-6452-45	SEWER PLANT-S.S. PLANT	120,730.88	108,352.97	72,000.00	72,652.09	85,000.00
30-6456-45	SEWER PLANT-N.S. PLANT	32,690.97	14,304.84	34,000.00	15,182.97	20,000.00
30-6540-45	ADVERTISING	52.50	561.10	200.00	108.60	200.00
30-6561-45	TCEQ-S.S.PLANT	47,985.00	19,323.50	20,000.00	20,027.67	21,000.00
30-6565-45	TCEQ-N.S. PLANT	15,934.00	9,538.15	10,000.00	8,989.22	10,000.00
30-6580-45	TRAVEL & SCHOOLS	940.36	1,268.31	2,500.00	1,339.14	2,500.00
30-6610-45	OFFICE	484.97	701.91	1,000.00	171.28	500.00
30-6611-45	JANITOR	866.32	424.32	500.00		500.00
30-6613-45	CHEMICALS-S.S. PLANT	61,810.10	58,851.19	64,000.00	44,907.74	64,000.00
30-6614-45	LAB SUPPLIES	9,421.80	9,390.99	10,000.00	8,604.90	10,000.00
30-6615-45	MINOR APPARATUS/SMALL TOOLS	205.37	492.18	500.00	260.46	500.00
30-6617-45	CHEMICALS-N.S. PLANT	7,972.55	13,082.53	11,500.00	5,898.84	11,000.00
30-6621-45	ELECTRIC-S.S. PLANT	76,075.39	70,986.60	78,000.00	54,661.35	78,000.00
30-6623-45	COMMUNICATIONS-SS/NS PLANTS	1,544.31	1,536.69	3,000.00	3,433.97	4,500.00
30-6624-45	COMMUNICATIONS-N.S. PLANT	804.78	550.80			
30-6626-45	GAS-OIL & DIESEL	6,605.07	6,757.75	6,090.00	4,113.44	6,000.00
30-6627-45	ELECTRIC-N.S. PLANT	15,671.22	19,699.10	18,000.00	14,769.42	20,000.00
	<b>TOTAL OPERATING EXPENSES</b>	<b>442,467.96</b>	<b>377,944.20</b>	<b>368,860.00</b>	<b>277,818.17</b>	<b>368,300.00</b>
30-6740-45	TRANSFER TO EQUIP. REPLACEMENT	37,190.00	34,000.00			4,728.00
30-6750-45	CAPITAL	30,089.22				
	<b>TOTAL CAPITAL</b>	<b>67,279.22</b>	<b>34,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,728.00</b>
	<b>TOTALS</b>	<b>741,651.72</b>	<b>627,838.95</b>	<b>597,712.00</b>	<b>447,153.10</b>	<b>606,545.00</b>

## **Non-Departmental Expenditures**

These budgets represent the insurance cost for the General Fund and Public Utilities Department.

### **Goals for 2017-2018:**

- HEALTH and Dental INSURANCE is proposed to continue under very beneficial renewal rate with Blue Cross and Blue Shield with the same terms of coverage. Vision Insurance is proposed to remain with VSP with the same coverage. Life and Disability Insurance is proposed to remain in the second year of a two year contract with Dearborn.
- Overall there is a very minimal increase in the cost of Employee Insurance premiums.
- We are proposing to again retain the same level of cost for Insurance for employees (we cover 100% of the cost of employee health insurance, and a percentage of dependent coverage).

	WATER/SEWER FUND INSURANCES					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
30-6219-29-	HEALTH INSURANCE-HCA			22,000.00		24,000.00
30-6220-29-	HEALTH INSURANCE	205,065.76	219,235.63	235,000.00	185,034.49	238,000.00
30-6221-29-	LIFE INSURANCE				114.22	
30-6230-29-	W C INSURANCE (25%)	19,000.84	21,992.56	22,000.00	21,515.25	24,200.00
30-6231-29-	LONG TERM DISABILITY INS.	5,731.08	4,732.56	6,600.00	3,940.74	7,260.00
30-6520-29-	GENERAL LIABILITY INS. 35%	3,085.50	2,926.59	3,150.00	3,150.00	3,465.00
30-6521-29-	PROPERTY INSURANCE 45%	11,480.20	14,569.32	14,850.00	14,849.00	15,934.00
30-6522-29-	AUTO INSURANCE 40%	14,213.92	13,398.66	14,250.00	14,250.00	15,275.00
30-6523-29-	UNEMPLOYMENT INS			1,500.00		1,500.00
30-6524-29-	CRIME INSURANCE 50%	416.01	442.96	475.00	414.00	525.00
30-6525-29-	CLAIM SETTLEMENT		32,000.00			
30-6900-29-	PENSION EXPENSE	- 149,191.00				
30-6905-29-	FIXED ASSETS-AUDITOR'S REPORT	- 146,839.50				
30-6906-29-	LOSS ON SALE OF ASSET	46,424.28				
	<b>TOTALS</b>	<b>9,387.09</b>	<b>309,298.28</b>	<b>319,825.00</b>	<b>243,267.70</b>	<b>330,159.00</b>

	CAPITAL PROJECTS					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
30-6731-52-	TRANSFER TO W/S CONSTR. FUND	20,790.00	390,000.00	529,856.00	529,856.00	440,000.00
30-6732-52-	TRANSFER TO BOND FUNDS	27,389.00				
	TOTALS	48,179.00	390,000.00	529,856.00	529,856.00	440,000.00

	WATER/SEWER DEBT SERVICE					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
30-6550-31-	BANK CHARGES	151.96				
30-6917-31-	2004 SERIES INTEREST	- 777.80	- 1,149.02			
30-6922-31-	INTEREST-2004 SERIES (SRA)	12,330.00	9,923.75	7,320.00	4,350.00	4,530.00
30-6923-31-	PRINCIPAL-SERIES 2004 (SRA)			60,000.00	60,000.00	60,000.00
30-6934-31-	2004 SERIES AGENT FEES	825.00	825.00	825.00	825.00	825.00
30-6935-31-	2011 SERIES- PRINCIPAL			235,000.00		255,000.00
30-6936-31-	2011 SERIES- INTEREST	56,825.00	49,625.00	41,925.00	20,962.50	37,225.00
30-6937-31-	2011 AGENT FEES	750.00	750.00	750.00	1,050.00	750.00
30-6938-31-	2012 SERIES PRINCIPAL	- 0.22		160,735.00	160,735.00	160,735.00
30-6939-31-	2012 SERIES INTEREST	37,897.43	36,383.94	34,332.00	17,724.75	32,114.00
30-6942-31-	2014 BOND SERIES PRINCIPAL			70,000.00		95,000.00
30-6943-31-	2014 BOND SERIES INTEREST	23,350.00	21,850.00	20,450.00	10,673.25	18,875.00
30-6944-31-	2014 BOND SERIES AGENT FEES			750.00		750.00
30-6970-31-	AMORTIZATION EXPENSE	9,355.54	9,355.54			
	TOTALS	140,706.91	127,564.21	632,087.00	276,320.50	665,804.00
	WATER/SEWER TOTAL EXPENSES	4,353,054.48	6,189,874.53	5,753,800.00	4,096,345.53	5,445,052.00

### 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:
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
	131,090	1,442,725	1,524,592	841,875	3,940,282	

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

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
2018	60,000.00	4.70%	4,530.00	64,530.00
2019	65,000.00	4.80%	1,560.00	66,560.00
	125,000.00		6,090.00	131,090.00

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
2018	255,000.00	4.75%	37,225.00	292,225.00
2019	250,000.00	4.80%	30,850.00	280,850.00
2020	270,000.00	4.90%	24,600.00	294,600.00
2021	265,000.00	5.00%	16,500.00	281,500.00
2022	285,000.00	5.00%	8,550.00	293,550.00
	<u>1,325,000.00</u>		<u>117,725.00</u>	<u>1,442,725.00</u>

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

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

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

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL	WATER/SEWER 52.7%	GENERAL 47.3%
2018	305,000.00	1.51%	60,936.75	365,936.75	<b>192,848.67</b>	173,088.08
2019	310,000.00	1.76%	55,906.00	365,906.00	<b>192,832.46</b>	173,073.54
2020	315,000.00	1.99%	50,043.75	365,043.75	<b>192,378.06</b>	172,665.69
2021	320,000.00	2.36%	43,133.50	363,133.50	<b>191,371.35</b>	171,762.15
2022	325,000.00	2.62%	35,100.00	360,100.00	<b>189,772.70</b>	170,327.30
2023	335,000.00	2.83%	26,102.25	361,102.25	<b>190,300.89</b>	170,801.36
2024	340,000.00	3.03%	16,211.00	356,211.00	<b>187,723.20</b>	168,487.80
2025	350,000.00	3.16%	5,530.00	355,530.00	<b>187,364.31</b>	168,165.69
	<u>2,600,000.00</u>		292,963.25	2,892,963.25	<b>1,524,591.63</b>	1,368,371.62

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
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>755,000.00</u>		<u>86,875.00</u>	<u>841,875.00</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 2<sup>nd</sup> Saturday in November.

	TOURISM DIVISION REVENUES					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
14-5320-00-	HOTEL/MOTEL OCCUPANCY TAX	- 283,820.53	- 154,608.34	- 260,000.00	- 132,914.08	- 180,000.00
14-5366-00-	CIVIC CENTER RENTAL FEES	- 61,114.50	- 56,294.00	- 55,000.00	- 48,673.00	- 57,000.00
14-5367-00-	SECURITY OFFICER FEES	- 4,072.50	- 2,315.00	- 2,000.00	- 805.00	- 1,000.00
14-5380-00-	INTEREST INCOME	- 626.54	- 266.55	- 200.00	- 124.89	- 200.00
14-5903-00-	DAMAGE REVENUE FROM CIVIC CNT	- 200.00				
14-5904-00-	VENDING MACHINES REVENUE	- 1,740.61	- 1,324.94	- 1,500.00	- 669.00	- 1,200.00
14-5905-00-	Civic Center Misc. Revenue	- 919.00	- 137.00	- 500.00	- 100.00	- 300.00
14-5906-00-	SALE OF PROPERTY					- 5,000.00
14-5912-00-	DONATIONS				- 3,861.12	
14-5949-00-	SYRUP FESTIVAL INCOME	- 48,783.50	- 48,687.25	- 48,000.00	- 49,507.50	- 49,000.00
14-5960-00-	CHRISTMAS PARADE				- 1,120.00	- 1,000.00
14-5999-00-	BEGINNING BALANCE					- 36,863.00
	TOTAL REVENUES	- 401,277.18	- 263,633.08	- 367,200.00	- 237,774.59	- 331,563.00

**CITY OF HENDERSON  
2017-2018 PROPOSED BUDGET**

**HENDERSON TOURISM FUND**

**EXPENDITURES BY CLASSIFICATION**

	ACTUAL 2013-2014	ACTUAL 2014-2015	ACTUAL 2015-2016	ADOPTED 2016-2017	ADOPTED 2017-2018	PERCENT CHANGE
SALARIES/BENEFITS	107,118.08	133,897.43	99,117.98	103,177.00	103,096.00	-0.1%
MAINTENANCE/OPERATIONS	107,943.39	120,756.47	94,433.59	90,439.00	82,189.00	-9.1%
CAPITAL OUTLAY						
<b>TOTAL EXPENDITURES</b>	<u>215,061.47</u>	<u>254,653.90</u>	<u>193,551.57</u>	<u>193,616.00</u>	<u>185,285.00</u>	-4.3%

**SALARIES & BENEFITS**

Account	Description	Title	Authorized Positions	Wage Group	Approved 2016-17	Approved 2017-18 Wages	Budget Totals
14-6100-01	Supervision	Tourism Coor	1	21	46,083	47,005	\$ 47,005
14-6180-01	Part Time	Main St Coor	1		20,808	20,808	20,808
14-6192-01	Longevity						\$ 720
14-6193-01	Step Raise						\$ 3,000
14-6196-01	Salary Adjustment						\$ 163
14-6197-01	Car Allowance						7,200
14-6200-01	Retirement						\$ 9,454
14-6210-01	SS Taxes						\$ 6,036
14-6220-01	Health/Life Insurance						\$ 8,710
<b>TOTAL SALARIES/BENEFITS</b>							<u><b>\$ 103,096</b></u>

	TOURISM DIVISION EXPENSES					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
14-6100-01	SUPERVISION	43,740.36	45,179.16	46,083.00	37,220.61	47,005.00
14-6110-01	CLERICAL	34,920.84				
14-6180-01	PART TIME	20,370.54	19,999.98	20,808.00	16,153.83	20,808.00
14-6192-01	LONGEVITY	103.39	580.00	672.00	628.00	720.00
14-6193-01	STEP RAISE	3,200.34	3,454.22	3,000.00	2,827.23	3,000.00
14-6196-01	SALARY ADJUSTMENT	324.86	162.43	163.00	162.42	163.00
14-6197-01	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	5,700.00	7,200.00
14-6200-01	RETIREMENT	15,175.04	8,722.95	9,079.00	8,865.53	9,454.00
14-6210-01	S S TAXES	8,862.06	5,882.69	5,962.00	5,551.55	6,036.00
14-6220-01	HEALTH INSURANCE	15,584.03	7,731.49	10,000.00	5,445.62	8,500.00
14-6221-01	LIFE INSURANCE				2.61	
14-6231-01	LONG TERM DISABILITY INS.	399.84	205.06	210.00	221.60	210.00
	TOTAL SALARIES/BENEFITS	149,881.30	99,117.98	103,177.00	82,779.00	103,096.00
14-6313-01	GENERAL FUND MGT FEE	4,500.00	3,000.00			
14-6321-01	CITY SHARE OF HOTEL TAX	4,500.00	3,000.00	4,500.00		
14-6430-01	EQUIPMENT	313.88		100.00		
14-6540-01	ADVERTISING	46,194.50	42,540.92	37,239.00	21,354.80	42,000.00
14-6560-01	CHRISTMAS PARADE				600.00	600.00
14-6565-01	TRAVEL SHOWS	1,560.00	3,464.80	4,000.00	2,895.59	2,700.00
14-6569-01	PROMOTION ITEMS	1,140.00	1,998.74	1,500.00		1,500.00
14-6572-01	TEXAS FOREST TRAILS	500.00	500.00			
14-6574-01	SPORTING & OTHER EVENTS GRANTS	975.00	5,000.00	3,000.00		
14-6575-01	SYRUP FESTIVAL EXPENSES	36,911.60	30,233.30	35,000.00	38,398.32	29,439.00
14-6580-01	TRAVEL & SCHOOLS	3,440.64	1,117.64	1,200.00	42.47	2,050.00
14-6610-01	OFFICE SUPPLIES	934.77	605.96	500.00	279.96	500.00
14-6619-01	POSTAGE	1,389.60	909.63	1,100.00	644.53	1,100.00
14-6623-01	TELEPHONE	1,147.66	1,187.65	1,100.00	979.24	1,100.00
14-6640-01	MEMBERSHIP TOURISM	1,264.95	874.95	1,200.00	789.95	1,200.00
	TOTAL OPERATING EXPENSES	104,772.60	94,433.59	90,439.00	65,984.86	82,189.00
	TOTAL TOURISM EXPENSES	254,653.90	193,551.57	193,616.00	148,763.86	185,285.00

## **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 2017-2018:**

- Repair and Replace Audio and visual system at Civic Center \$25,000 (Unbudgeted - funding to come from Civic Center Inc.)



**CITY OF HENDERSON  
2017-2018 PROPOSED BUDGET**

**HENDERSON TOURISM FUND  
CIVIC CENTER DIVISION**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL 2013-2014</b>	<b>ACTUAL 2014-2015</b>	<b>ACTUAL 2015-2016</b>	<b>ADOPTED 2016-2017</b>	<b>ADOPTED 2017-2018</b>	<b>PERCENT CHANGE</b>
SALARIES/BENEFITS	49,348.93	27,028.07	78,112.67	84,909.00	80,108.00	-5.7%
MAINTENANCE/OPERATIONS	79,442.90	69,710.46	67,656.03	74,675.00	60,920.00	-18.4%
CAPITAL OUTLAY	103,624.76		500.00	14,000.00	5,250.00	-62.5%
<b>TOTAL EXPENDITURES</b>	<b>232,416.59</b>	<b>96,738.53</b>	<b>146,268.70</b>	<b>173,584.00</b>	<b>146,278.00</b>	<b>-15.7%</b>

**SALARIES & BENEFITS**

<b>Account</b>	<b>Description</b>	<b>Title</b>	<b>Authorized Positions</b>	<b>Wage Group</b>	<b>Approved 2016-17</b>	<b>Approved 2017-18 Wages</b>	<b>Budget Totals</b>
14-6100-03	Supervision	Civic Cnt Coord	1	16	35,686	36,399	\$ 36,399
14-6174-03	Security Officers				2,000	1,000	\$ 1,000
14-6180-03	Part Time	Attendants		9	26,000	20,000	\$ 20,000
14-6192-03	Longevity						\$ 96
14-6193-03	Step Raise						\$ 300
14-6196-03	Salary Adjustment						\$ 163
14-6200-03	Retirement						\$ 6,005
14-6210-03	SS Taxes						\$ 4,435
14-6220-03	Health/Life Insurance						\$ 11,710
<b>TOTAL SALARIES/BENEFITS</b>							<b>\$ 80,108</b>

CIVIC CENTER DIVISION EXPENSES						
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
14-6100-03-	SUPERVISION		34,985.60	35,686.00	28,891.34	36,399.00
14-6174-03-	SECURITY OFFICER	863.85	1,633.99	2,000.00	518.54	1,000.00
14-6180-03-	PART TIME	24,037.50	21,480.94	26,000.00	18,594.84	20,000.00
14-6192-03-	LONGEVITY	70.49		48.00	8.00	96.00
14-6193-03-	STEP RAISE			300.00	242.34	300.00
14-6196-03-	SALARY ADJUSTMENT		162.42	163.00	162.44	163.00
14-6200-03-	RETIREMENT	146.65	7,075.81	5,744.00	4,685.64	6,005.00
14-6210-03-	S S TAXES	1,909.58	3,907.40	4,758.00	3,311.31	4,435.00
14-6220-03-	HEALTH INSURANCE		8,761.51	10,000.00	9,300.15	11,500.00
14-6221-03-	LIFE INSURANCE				4.00	
14-6231-03-	LONG TERM DISABILITY INS.		105.00	210.00	58.71	210.00
	<b>TOTAL SALARIES/BENEFITS</b>	<b>27,028.07</b>	<b>78,112.67</b>	<b>84,909.00</b>	<b>65,777.31</b>	<b>80,108.00</b>
14-6421-03-	EXTERMINATION	220.00	220.00	275.00	220.00	220.00
14-6430-03-	EQUIPMENT	3,264.19	1,439.43	1,500.00	1,126.25	1,500.00
14-6450-03-	BLDG & GROUNDS	12,379.89	16,806.86	20,000.00	7,021.89	10,000.00
14-6540-03-	ADVERTISING	4,552.63	1,854.45	2,000.00	224.87	2,000.00
14-6580-03-	TRAVEL & SCHOOLS	525.85	171.10	1,000.00		1,000.00
14-6610-03-	OFFICE SUPPLIES	1,156.31	929.21	1,000.00	328.03	500.00
14-6611-03-	JANITOR	5,306.86	4,428.55	5,500.00	2,762.64	5,000.00
14-6612-03-	CONSUMABLES	2,407.01	1,013.70	1,400.00	573.51	1,000.00
14-6615-03-	Civic Ctr Vending Expense	915.31	732.83	800.00	591.01	700.00
14-6621-03-	ELECTRIC	29,230.58	31,777.98	30,000.00	23,173.20	30,000.00
14-6622-03-	GAS-NATURAL	2,994.22	1,315.17	3,200.00	976.97	2,000.00
14-6623-03-	COMMUNICATIONS-CIVIC CENTER	6,757.61	6,966.75	8,000.00	6,396.66	7,000.00
	<b>TOTAL OPERATING EXPENSES</b>	<b>69,710.46</b>	<b>67,656.03</b>	<b>74,675.00</b>	<b>43,395.03</b>	<b>60,920.00</b>
14-6750-03-	CAPITAL		500.00	14,000.00		5,250.00
	<b>TOTAL CAPITAL</b>	<b>0.00</b>	<b>500.00</b>	<b>14,000.00</b>	<b>0.00</b>	<b>5,250.00</b>
	<b>TOTAL CIVIC CENTER EXPENSES</b>	<b>96,738.53</b>	<b>146,268.70</b>	<b>173,584.00</b>	<b>109,172.34</b>	<b>146,278.00</b>
	<b>TOTAL TOURISM/CIVIC CTR EXPENSES</b>	<b>351,392.43</b>	<b>339,820.27</b>	<b>367,200.00</b>	<b>257,936.20</b>	<b>331,563.00</b>

## **HENDERSON MAIN STREET**

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

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

### **Goals for 2017-2018:**

- Replacement of 10 additional Christmas Wreaths \$4,200 (See Downtown Projects 15-6751-01)
- South Main Beautification project \$3,000 (See Downtown Projects 15-6751-01)
- Fencing for downtown events \$1,500 (See Capital 15-6750-01)

	MAIN STREET REVENUES					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
15-5358-01	TRANSFER FROM CITY FUNDS	- 18,220.00	- 17,000.00	- 17,000.00	- 17,000.00	- 17,000.00
15-5380-01	INTEREST INCOME	- 40.64	- 44.27	- 36.00	- 23.02	- 36.00
15-5920-01	SPECIAL EVENTS INCOME	- 11,132.00	- 11,120.00	- 11,000.00	- 9,550.00	- 10,000.00
15-5922-01	FRIENDS OF MAIN STREET DONATIO	- 200.00				
15-5999-01	BEGINNING BALANCE			- 7,889.00		- 8,964.00
	<b>TOTAL REVENUES</b>	- 29,592.64	- 28,164.27	- 35,925.00	- 26,573.02	- 36,000.00

**CITY OF HENDERSON  
2017-2018 PROPOSED BUDGET**

**MAIN STREET FUND**

<b>EXPENDITURES BY CLASSIFICATION</b>						
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>PERCENT</b>
	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>CHANGE</b>
MAINTENANCE/OPERATIONS	23,670.19	30,675.82	23,380.63	35,925.00	36,000.00	0.2%
CAPITAL OUTLAY						
<b>TOTAL EXPENDITURES</b>	<u>23,670.19</u>	<u>30,675.82</u>	<u>23,380.63</u>	<u>35,925.00</u>	<u>36,000.00</u>	0.2%

	MAIN STREET EXPENSES					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
15-6320-01-	AUDITOR	125.00	75.00	125.00	50.00	100.00
15-6338-01-	SANTA CLAUS	64.82	186.00	500.00	454.70	500.00
15-6540-01-	ADVERTISING	3,212.00	4,055.74	3,000.00	1,885.00	3,000.00
15-6571-01-	DOWNTOWN PROJECTS	9,167.55	5,477.30	10,200.00	4,130.80	11,000.00
15-6580-01-	TRAVEL & SCHOOLS	1,440.00	1,232.02	2,000.00	646.84	2,000.00
15-6582-01-	PLANNING RETREATS	328.50	413.36	500.00	309.60	500.00
15-6610-01-	OFFICE	382.30	140.35	300.00	49.43	300.00
15-6619-01-	POSTAGE	11.37	67.20	200.00	28.73	200.00
15-6620-01-	MEMORIALS	86.60	100.00	100.00		100.00
15-6621-01-	ELECTRIC	2,176.79	1,270.29	2,500.00	937.52	1,500.00
15-6631-01-	CHRISTMAS SUPPLIES	254.26	133.80	300.00	297.31	300.00
15-6638-01-	SPECIAL EVENT	8,602.68	5,639.98	10,000.00	8,652.52	8,500.00
15-6640-01-	DUES & SUBSCRIPTIONS	1,159.78	1,105.21	1,200.00	1,416.97	1,500.00
15-6754-01-	FACADE & SIGN GRANTS	3,664.17	3,484.38	5,000.00	4,957.50	5,000.00
	TOTAL OPERATING EXPENSES	30,675.82	23,380.63	35,925.00	23,816.92	34,500.00
15-6750-01-	CAPTIAL PROJECTS					1,500.00
	TOTAL CAPITAL					1,500.00
	TOTAL EXPENSES	30,675.82	23,380.63	35,925.00	23,816.92	36,000.00

## **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	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
20-5351-00-	DELINQUENT TAX	- 13,811.77	- 13,560.84	- 10,000.00	- 9,173.09	- 10,000.00
20-5352-00-	PENALTY & INTEREST	- 9,196.77	- 11,671.37	- 10,000.00	- 8,730.82	- 10,000.00
20-5380-00-	INTEREST	- 1,895.72	- 368.58	- 200.00	- 299.76	- 200.00
20-5406-00-	CURRENT TAX	- 359,355.78	- 717,883.45	- 690,000.00	- 769,657.06	- 621,214.00
20-5995-00-	BEGINNING BALANCE					- 70,000.00
	TOTAL REVENUES	- 384,260.04	- 743,484.24	- 710,200.00	- 787,860.73	- 711,414.00



	GENERAL FUND DEBT EXPENSES					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
20-6550-00-	BANK CHARGES	20.00				
20-6936-00-	PRINCIPAL-2011 SERIES	60,000.00	65,000.00	65,000.00		70,000.00
20-6937-00-	INTEREST-2011 SERIES	30,700.00	29,350.00	27,400.00	13,700.00	25,450.00
20-6938-00-	AGENT FEE-2011 SERIES	750.00	750.00	750.00	750.00	750.00
20-6939-00-	2012 SERIES PRINCIPAL	141,900.00	141,900.00	144,265.00	144,265.00	144,265.00
20-6940-00-	2012 SERIES INTEREST	34,014.01	32,464.98	30,814.00	15,927.56	28,824.00
20-6942-00-	2014 BOND SERIES PRINCIPAL	390,000.00	405,000.00	400,000.00		420,000.00
20-6943-00-	2014 BOND SERIES INTEREST	46,275.00	38,475.00	30,375.00	14,739.25	21,375.00
20-6944-00-	2014 BOND SERIES AGENT FEES	750.00	750.00	750.00		750.00
	<b>TOTAL EXPENSES</b>	<b>704,409.01</b>	<b>713,689.98</b>	<b>699,354.00</b>	<b>189,381.81</b>	<b>711,414.00</b>

### Outstanding General Debt Service Requirements

Fiscal Yr End 9-30:	Series 2011	Series 2012	Series 2014	GRAND TOTAL	Fiscal Yr End 9-30:
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	
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	838,000	1,368,372	887,250	3,093,622	
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**TAX & WW&SS LIMITED PLEDGE REVENUE COs  
STREET RENOVATIONS  
SERIES 2011**

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

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
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>700,000.00</u>		<u>138,000.00</u>	<u>838,000.00</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%
2018	305,000.00	1.51%	60,936.75	365,936.75	<b>192,848.67</b>	173,088.08
2019	310,000.00	1.76%	55,906.00	365,906.00	<b>192,832.46</b>	173,073.54
2020	315,000.00	1.99%	50,043.75	365,043.75	<b>192,378.06</b>	172,665.69
2021	320,000.00	2.36%	43,133.50	363,133.50	<b>191,371.35</b>	171,762.15
2022	325,000.00	2.62%	35,100.00	360,100.00	<b>189,772.70</b>	170,327.30
2023	335,000.00	2.83%	26,102.25	361,102.25	<b>190,300.89</b>	170,801.36
2024	340,000.00	3.03%	16,211.00	356,211.00	<b>187,723.20</b>	168,487.80
2025	350,000.00	3.16%	5,530.00	355,530.00	<b>187,364.31</b>	168,165.69
<u>2,600,000.00</u>			292,963.25	2,892,963.25	<b>1,524,591.63</b>	1,368,371.62

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
2018	420,000.00	2.50%	21,375.00	441,375.00
2019	435,000.00	2.50%	10,875.00	445,875.00
	855,000.00		32,250.00	887,250.00

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.

### **Goals for 2017-2018:**

- Construct new offices and relocate department to Public Services warehouse \$150,000 (See Gen. Const. Fund 05-6822)
- Yates Park Sidewalk and Fencing \$80,000 (See Gen. Const. Fund 05-6820)
- Finish Lake Forest Sidewalks \$30,000 (See Gen. Const. Fund 05-6801)
- Fair Park Paving \$15,000 (See Gen. Const. Fund 05-6821)

GENERAL CONSTRUCTION REVENUE						
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
05-5344-00-	LANDFILL GATE PROCEEDS	- 288,133.80	- 291,255.11	- 280,000.00	- 213,750.45	- 285,000.00
05-5345-00-	DEMOLITION SERVICES	- 26,809.93	- 23,194.32	- 21,000.00	- 7,548.00	- 15,000.00
05-5380-00-	INTEREST	- 4,460.13	- 2,312.92	- 1,000.00	- 1,382.40	- 2,000.00
05-5401-00-	TRANSFER FROM GENERAL FUND	- 150,000.00	- 178,296.00			
05-5460-00-	TRANSFER FROM CEMETERY FUND			- 65,000.00	- 65,000.00	
05-5463-00-	TRANS FROM ANIMAL SHELTER FUND	- 100,000.00				
05-5901-00-	DONATIONS		- 42,500.00			
05-5902-00-	MISCELLANEOUS INCOME		- 428.94			
05-5999-00-	BEGINNING BALANCE			- 141,000.00		- 273,655.00
	<b>TOTAL REVENUES</b>	<b>- 569,403.86</b>	<b>- 537,987.29</b>	<b>- 508,000.00</b>	<b>- 287,680.85</b>	<b>- 575,655.00</b>

GENERAL CONSTRUCTION EXPENSES						
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
05-6336-00-	SCOREBOARDS	9,076.32				
05-6337-00-	IRRIGATION		9,864.78	10,000.00	1,566.10	
05-6338-00-	LAKEFOREST SIDEWALKS/FLAGPOLE	45,873.87	3,307.92		11,611.27	
05-6423-00-	RESIDENTIAL LANDFILL DISPOSAL	31,478.95	16,765.74	14,000.00	12,061.28	14,000.00
05-6435-00-	CODE ENFORCEMENT	31,364.36	32,069.50	32,000.00	8,767.00	32,000.00
05-6730-00-	TRANSFER TO STREET & DRAINAGE					
05-6732-00-	TRANSFER TO GENERAL FUND					232,655.00
05-6764-00-	TURF MANAGEMENT	17,286.19	21,771.53	22,000.00	2,317.05	22,000.00
05-6783-00-	SHADE COVERS	28,230.00				
05-6787-00-	LAKEFOREST TRAILS	430.27				
05-6794-00-	ANIMAL SHELTER CONSTRUCTION	155,484.52	104,636.24			
05-6798-00-	LAKEFOREST LAKE FOUNTAIN	14,409.10				
05-6799-00-	LAKE FOREST PAVILION			25,000.00	25,794.99	
05-6801-00-	LAKEFOREST GENERAL IMPROV.	600.00				30,000.00
05-6802-00-	FIRE STATION #2 RENOVATIONS	34,912.76	245,672.37			
05-6803-00-	POCKET PARK/PEDESTRIAN COOR	2,016.13	119,300.81		1,942.93	
05-6804-00-	CITY HALL ROOF	19,470.00				
05-6805-00-	WATER FOUNTAIN @ MONTGOMERY	4,725.00				
05-6806-00-	YATES PARK BBALL CRT RESURFACE		12,712.00			
05-6807-00-	YATES PARK TREES				2,329.00	
05-6808-00-	LAKE FOREST PARK PLAZA		12,283.40		35,000.00	
05-6811-00-	FAIRPARK SHADE COVERS		20,069.66			
05-6812-00-	CITY HALL RENOVATIONS		28,358.03		41,641.97	
05-6813-00-	CITY ANNEX IMPROVEMNTS/SECURIT		8,020.83			
05-6814-00-	WALL&FENCE OLD CITY CEMETERY		14,500.00		37,000.00	
05-6815-00-	DOWNTOWN RESTROOMS		149,907.00			
05-6816-00-	FEDERAL TAX CREDIT HOUSING MAT			140,000.00		
05-6817-00-	LAKE FOREST LIGHTING			115,000.00		
05-6818-00-	LAKEWOOD MEMORIAL ROAD			150,000.00		
05-6819-00-	BUILDING IMPROVEMENTS				22,397.59	
05-6820-00-	YATES PARK IMPROVEMENTS					80,000.00
05-6821-00-	FAIRPARK IMPROVEMENTS					15,000.00
05-6822-00-	IMPROVEMNTS-PUB SVC ADD CD					150,000.00
	<b>TOTAL EXPENSES</b>	<b>395,357.47</b>	<b>799,239.81</b>	<b>508,000.00</b>	<b>202,429.18</b>	<b>575,655.00</b>



## **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	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
04-5330-00	ELECTRIC FRANCHISE	- 211,528.62	- 207,280.45	- 200,000.00	- 156,025.40	- 205,000.00
04-5331-00	CHARGES FOR STREET REPAIR	- 137,000.00				
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	- 3,567.11	- 2,375.62	- 1,500.00	- 1,217.86	- 1,500.00
04-5405-00	10% SALES TAX TRANSFER IN	- 299,246.40	- 288,374.86	- 289,200.00	- 202,271.16	- 269,000.00
04-5407-00	GENERAL CONSTR. TRANSFER IN					
04-5908-00	TRANS-GENERAL PROPERTY TAXES	- 551,000.00	- 316,000.00			- 173,642.00
04-5909-00	TRANS-W/S CONSTRUCTION FUND			- 217,592.00	- 217,592.00	
04-5910-00	HEDCO REVENUE	- 64,150.00				
04-5925-00	CDBG GRANT					- 275,000.00
04-5999-00	BEGINNING BALANCE			- 120,000.00		- 10,000.00
	TOTAL REVENUES	- 1,338,200.13	- 885,738.93	- 900,000.00	- 648,814.42	- 1,005,850.00

	STREET & DRAINAGE EXPENSES					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
04-6617-00-	STREET MATERIALS	120,738.46	180,788.86	150,000.00	42,690.41	150,000.00
04-6766-00-	VANSICKLE/WEBSTER DRAINAGE	348,985.20				
04-6772-00-	PHASE 2 #18-ENGINEERING	49,581.75	9,344.50			
04-6773-00-	PHASE 2 #18-CONSTRUCTION	306,975.59	979,455.86			
04-6774-00-	MORRIS STREET	69,150.00				
04-6775-00-	PHASE 2 #19 ENGINEERING		39,400.00		19,480.00	
04-6776-00-	PHASE 2 #19 CONSTRUCTION				927,422.66	
04-6777-00-	PHASE 2 #20 ENGINEERING			100,000.00	41,200.00	
04-6778-00-	PHASE 2 #20 CONSTRUCTION			650,000.00		
04-6779-00-	PHASE 2 #21 ENGINEERING					130,750.00
04-6780-00-	PHASE 2 #21 CONSTRUCTION					725,100.00
	<b>TOTAL EXPENSES</b>	<b>895,431.00</b>	<b>1,208,989.22</b>	<b>900,000.00</b>	<b>1,030,793.07</b>	<b>1,005,850.00</b>

## **EQUIPMENT REPLACEMENT FUND**

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

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

Purchases for this budget consist of a sewer machine, a zero turn mower and a dump truck. A new fire truck will be purchased and the city will finance this purchase for 10 years.

	EQUIPMENT REPLACEMENT REVENUES					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
09-5380-00-	INTEREST	- 1,015.14	- 544.31	- 400.00	- 320.77	- 350.00
09-5401-00-	GENERAL FUND	- 133,398.00	- 133,563.00	- 129,078.00	- 140,507.00	- 98,164.00
09-5402-00-	WATER- SEWER	- 98,362.00	- 52,340.00	- 16,430.00	- 21,930.00	- 42,009.00
09-5501-00-	BANK LOAN		- 444,672.00			
09-5900-00-	INSURANCE PROCEEDS	- 3,907.25				
09-5908-00-	TRANS- GENERAL PROPERTY TAXES	- 100,000.00				
09-5999-00-	BEGINNING BALANCE			- 61,092.00		- 38,477.00
	TOTAL REVENUES	- 336,682.39	- 631,119.31	- 207,000.00	- 162,757.77	- 179,000.00

EQUIPMENT REPLACEMENT EXPENSES						
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
09-6777-00-	PICKUP-FIRE DEPARTMENT	31,003.92				
09-6787-00-	STREET SWEEPER	187,093.00				
09-6810-00-	GATOR-PUBLIC SERVICES	16,564.00				
09-6811-00-	3/4 TON PICKU-PUBLIC UTILITIES	23,700.00				
09-6812-00-	METER READER TRUCK		23,075.53			
09-6813-00-	WATER DIRECTOR VEHICLE		25,496.30			
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		25,522.01			
09-6817-00-	FIRE ENGINE/PUMPER TRUCK		444,672.00			
09-6818-00-	VEHICLE-PUBLIC SERV DIRECTOR			30,000.00	27,500.00	
09-6819-00-	3/4 TON TRUCK-PUBLIC SERVICES			30,000.00	29,226.82	
09-6820-00-	MINI EXCAVATOR-WATER/SEWER			64,500.00	62,000.00	
09-6821-00-	METER READER TRUCK #2			27,500.00	22,040.54	
09-6822-00-	1/2 TON TRUCK-WATER PRODUCTION			27,500.00	23,713.98	
09-6823-00-	1/2 TON TRUCK-WASTE WTR TREAT			27,500.00	23,637.84	
09-6825-00-	SEWER MACHINE					75,000.00
09-6826-00-	ZERO TURN MOWER					14,000.00
09-6827-00-	DUMP TRUCK					90,000.00
	<b>TOTAL EXPENSES</b>	<b>258,360.92</b>	<b>611,765.84</b>	<b>207,000.00</b>	<b>188,119.18</b>	<b>179,000.00</b>

## **ANIMAL SHELTER DONATION FUND**

This fund was created to set aside donations made to the animal shelter for a new building. The new building is completed. The donations received now are used to purchase items needed for the shelter.

ANIMAL SHELTER DONATIONS FUND REVENUES						
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
63-5380-00-	INTEREST	- 247.68	- 31.72		- 18.40	
63-5907-00-	DONATIONS-Animal Shelter Bldg.	- 9,415.00	- 132,065.75	- 20,000.00	- 92,693.23	- 30,000.00
	<b>TOTAL REVENUES</b>	<b>- 9,662.68</b>	<b>- 132,097.47</b>	<b>- 20,000.00</b>	<b>- 92,711.63</b>	<b>- 30,000.00</b>
ANIMAL SHELTER DONATIONS FUND EXPENSES						
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
63-6750-00-	IMPROVEMENTS		123,761.78	20,000.00	45,877.42	30,000.00
63-6751-00-	TRANSFER TO GENERAL CONSTR	100,000.00				
	<b>TOTAL EXPENSES</b>	<b>100,000.00</b>	<b>123,761.78</b>	<b>20,000.00</b>	<b>45,877.42</b>	<b>30,000.00</b>



## **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 2017-2018:**

- Budget revenue from Water/sewer equivalent to 5 year average of needed capital projects to be funded including \$80,000 for annually for Water and Sewer Line replacements. Current budget amount \$440,000(See Transfer in from Water/Sewer 32-5402)
- Water and Sewer Construction fund projects include:
  - \$610,000 (See Sabine Pump Station Rehab 32-6825)
  - \$103,000 (See South Side Bar Screen 32-6826)
  - \$30,000 (See Return Pump #3 South Side 32-6827)

	W/S CONSTRUCTION FUND REVENUES					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
32-5380-00-	INTEREST	- 2,986.06	- 1,440.41	- 1,000.00	- 839.33	- 1,000.00
32-5402-00-	TRANSFER IN FROM WATER/SEWER	- 20,790.00	- 390,000.00	- 529,856.00	- 529,856.00	- 440,000.00
32-5902-00-	MISCELLANEOUS REVENUE	- 11,066.24				
32-5919-00-	LANDFILL LEACHATE	- 9,651.30	- 6,685.70	- 5,000.00	- 5,889.15	- 7,000.00
32-5920-00-	RECYCLE REVENUE			- 10,000.00	- 1,618.11	- 2,000.00
32-5999-00-	BEGINNING BALANCE					- 323,000.00
	TOTAL REVENUES	- 44,493.60	- 398,126.11	- 545,856.00	- 538,202.59	- 773,000.00

	W/S CONSTRUCTION FUND EXPENSES					
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
32-6455-00	KILGORE PUMP STATION		40,230.00			
32-6721-00	SEWER LINE REPAIRS	200.00				
32-6725-00	MIS. WATER & SEWER LINES	58,768.91	211,314.66	80,000.00	261,211.09	30,000.00
32-6764-00	WELL 14 REHAB		9,830.00		22,940.00	
32-6783-00	WELL #17 CONSTRUCTION	133,350.05				
32-6786-00	RAGLEY PUMP STATION RENOVATION	45,765.68				
32-6791-00	FOREST ST/PINE SEWER REPAIR				19,700.00	
32-6795-00	SS WWTP RETURN SLUDGE PUMP #2		24,186.92			
32-6799-00	RAGLEY PUMP #2		20,280.00			
32-6825-00	SABINE PUMP STATION REHAB					610,000.00
32-6826-00	SS BAR SCREEN					103,000.00
32-6827-00	RETURN PUMP #3 (SS)					30,000.00
32-6890-00	TRANSFER TO STREETS&DRAINAGE			217,592.00	217,592.00	
32-6900-00	FIXED ASSETS-AUDITOR'S REPORT	- 45,765.68				
	<b>TOTAL EXPENSES</b>	<b>192,318.96</b>	<b>305,841.58</b>	<b>297,592.00</b>	<b>521,443.09</b>	<b>773,000.00</b>

## **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 REVENUES						
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
61-5380-00	INTEREST	- 1.26	- 1.68		- 3.32	- 4.00
61-5401-00	GENERAL*TRANSFER	- 2,500.00	- 2,500.00	- 3,000.00	- 3,000.00	- 3,000.00
	<b>TOTAL REVENUES</b>	- 2,501.26	- 2,501.68	- 3,000.00	- 3,003.32	- 3,004.00
FIREMEN'S RELIEF & RETIREMENT EXPENSES						
Account	Description	2014-2015	2015-2016	2016-2017	YTD Actual	2017-2018
		Actual	Actual	Adopted Budget	as of 7/27/17	Adopted
61-6201-61	RETIRED FIREMEN	2,641.92	2,700.28	3,000.00	2,300.24	3,004.00
	<b>TOTAL EXPENSES</b>	2,641.92	2,700.28	3,000.00	2,300.24	3,004.00

**City of Henderson  
Pay Scale 10/01/2017  
2% Cost of Living**

Pay Group		Min	Max	Title/Position Code
f	Annual	17,512.07	20,512.07	Labor-parks PartTime
	Monthly	1,459.34	1,709.34	
	Bi-Weekly	673.54	788.93	
	Hourly	8.42	9.86	
2	Annual	18,387.67	21,387.67	
	Monthly	1,532.31	1,782.31	
	Bi-Weekly	707.22	822.60	
	Hourly	8.84	10.28	
3	Annual	19,307.06	22,307.06	
	Monthly	1,608.92	1,858.92	
	Bi-Weekly	742.58	857.96	
	Hourly	9.28	10.72	
4	Annual	20,272.41	23,272.41	
	Monthly	1,689.37	1,939.37	
	Bi-Weekly	779.71	895.09	
	Hourly	9.75	11.19	
5	Annual	21,286.03	24,286.03	
	Monthly	1,773.84	2,023.84	
	Bi-Weekly	818.69	934.08	
	Hourly	10.23	11.68	
6	Annual	22,350.33	25,350.33	
	Monthly	1,862.53	2,112.53	
	Bi-Weekly	859.63	975.01	
	Hourly	10.75	12.19	
7	Annual	23,467.85	26,467.85	
	Monthly	1,955.65	2,205.65	
	Bi-Weekly	902.61	1,017.99	
	Hourly	11.28	12.72	
8	Annual	24,641.24	27,641.24	Receptionist
	Monthly	2,053.44	2,303.44	
	Bi-Weekly	947.74	1,063.12	
	Hourly	11.85	13.29	
9	Annual	25,873.30	28,873.30	Part Time Civic Center Attendant
	Monthly	2,156.11	2,406.11	Mowing Crew
	Bi-Weekly	995.13	1,110.51	Public Services Labor
	Hourly	12.44	13.88	Animal Control Officer Part Time Custodian Part Time

**City of Henderson**  
**Pay Scale 10/01/2017**  
**2% Cost of Living**

Pay Group		Min	Step 10 10 yrs	Title/Position Code
10	Annual	27,166.97	30,166.97	Custodian
	Monthly	2,263.91	2,513.91	Parks Coordinator
	Bi-Weekly	1,044.88	1,160.27	Municipal Ct P/T Data Clerk
	Hourly	13.06	14.50	
11	Annual	28,525.32	31,525.32	General Maintenance Labor
	Monthly	2,377.11	2,627.11	
	Bi-Weekly	1,097.13	1,212.51	
	Hourly	13.71	15.16	
12	Annual	29,951.58	32,951.58	
	Monthly	2,495.97	2,745.97	
	Bi-Weekly	1,151.98	1,267.37	
	Hourly	14.40	15.84	
13	Annual	31,449.16	34,449.16	Public Services Crew
	Monthly	2,620.76	2,870.76	Meter Reader
	Bi-Weekly	1,209.58	1,324.97	Tourism Asst
	Hourly	15.12	16.56	
14	Annual	33,021.62	36,021.62	Animal Control Officer
	Monthly	2,751.80	3,001.80	Equipment Operator II
	Bi-Weekly	1,270.06	1,385.45	Admin. Asst
				Code Enforcement Officer
	Hourly	15.88	17.32	Water Plant Operator-Trainee WasteWater Plant Operator-Trainee
15	Annual	34,672.70	37,672.70	Dispatcher/Records Tech
	Monthly	2,889.39	3,139.39	Utility Clerk
	Bi-Weekly	1,333.57	1,448.95	
	Hourly	16.67	18.11	
16	Annual	36,406.34	39,406.34	Fire Chief Admin Asst
	Monthly	3,033.86	3,283.86	Civic Center Coordinator
	Bi-Weekly	1,400.24	1,515.63	Police Chief Admin Asst
	Hourly	17.50	18.95	Sr. Dispatcher/Records
				Water Plant Operator/Pumper Municipal Court Clerk
17	Annual	38,226.65	41,226.65	Animal Control Supervisor
	Monthly	3,185.55	3,435.55	Crewleader
	Bi-Weekly	1,470.26	1,585.64	Maintenance Crew
	Hourly	18.38	19.82	Utility Billing Coordinator
				Equipment Opr I Wastewater Plant Operator II Juvenile Case Mgr AP/Purchase Coord

**City of Henderson**  
**Pay Scale 10/01/2017**  
**2% Cost of Living**

Pay Group		Min	Step 10 10 yrs	Title/Position Code
18	Annual	40,137.99	43,137.99	
	Monthly	3,344.83	3,594.83	Water Plant Lead Operator
	Bi-Weekly	1,543.77	1,659.15	Payroll Coordinator
	Hourly	19.30	20.74	
19	Annual	42,144.88	45,144.88	Patrol Officer
	Monthly	3,512.07	3,762.07	Health Official
	Bi-Weekly	1,620.96	1,736.34	City Mgr Admin Ass't/Ass't City Sec
	Hourly	20.26	21.70	Firefighter(includes automatic overtime)
20	Annual	44,252.13	47,252.13	
	Monthly	3,687.68	3,937.68	Maintenance Foreman
	Bi-Weekly	1,702.00	1,817.39	Parks/Cemetery Foreman
	Hourly	21.28	22.72	Public Services Foreman
21	Annual	46,464.74	49,464.74	Public Utilities Foreman
	Monthly	3,872.06	4,122.06	Tourism Coordinator
	Bi-Weekly	1,787.11	1,902.49	
	Hourly	22.34	23.78	
22	Annual	48,787.97	51,787.97	Patrol Sergeant
	Monthly	4,065.66	4,315.66	C.I.D.Sgt
	Bi-Weekly	1,876.46	1,991.85	Fire Lieutenant(includes automatic overtime)
	Hourly	23.46	24.90	Task Force Invest. Chief Water Plant Opr
23	Annual	51,227.37	54,227.37	Waste Water Plant Foreman
	Monthly	4,268.95	4,518.95	
	Bi-Weekly	1,970.28	2,085.67	
	Hourly	24.63	26.07	
24	Annual	53,788.74	56,788.74	Building Services Corrd
	Monthly	4,482.39	4,732.39	
	Bi-Weekly	2,068.80	2,184.18	
	Hourly	25.86	27.30	
25	Annual	56,478.18	59,478.18	Fire Captain(includes automatic overtime)
	Monthly	4,706.51	4,956.51	Water & Wastewater Supt
	Bi-Weekly	2,172.24	2,287.62	Comm. Dev Manager
	Hourly	27.15	28.60	Police Lieutenant Crime Prevention
26	Annual	59,302.08	62,302.08	
	Monthly	4,941.84	5,191.84	
	Bi-Weekly	2,280.85	2,396.23	
	Hourly	28.51	29.95	



**City of Henderson**  
**Pay Scale 10/01/2017**  
**2% Cost of Living**

Pay Group		Min	Step 10 10 yrs	Title/Position Code
27	Annual	62,267.19	65,267.19	CID Captain
	Monthly	5,188.93	5,438.93	Public Services Supervisor
	Bi-Weekly	2,394.89	2,510.28	Deputy Public Service Director
	Hourly	29.94	31.38	
28	Annual	65,380.55	68,380.55	
	Monthly	5,448.38	5,698.38	
	Bi-Weekly	2,514.64	2,630.02	
	Hourly	31.43	32.88	
29	Annual	68,649.58	71,649.58	
	Monthly	5,720.80	5,970.80	
	Bi-Weekly	2,640.37	2,755.75	
	Hourly	33.00	34.45	
30	Annual	72,082.05	75,082.05	
	Monthly	6,006.84	6,256.84	
	Bi-Weekly	2,772.39	2,887.77	
	Hourly	34.65	36.10	
31	Annual	75,686.16	78,686.16	Deputy Fire Chief
	Monthly	6,307.18	6,557.18	Deputy Police Chief
	Bi-Weekly	2,911.01	3,026.39	Finance Director
	Hourly	36.39	37.83	Utilities Director City Secretary
32	Annual	79,470.47	82,470.47	
	Monthly	6,622.54	6,872.54	
	Bi-Weekly	3,056.56	3,171.94	
	Hourly	38.21	39.65	
33	Annual	83,443.99	86,443.99	
	Monthly	6,953.67	7,203.67	
	Bi-Weekly	3,209.38	3,324.77	
	Hourly	40.12	41.56	
34	Annual	87,616.19	90,616.19	Public Services Director
	Monthly	7,301.35	7,551.35	
	Bi-Weekly	3,369.85	3,485.24	
	Hourly	42.12	43.57	
35	Annual	91,997.00	94,997.00	
	Monthly	7,666.42	7,916.42	
	Bi-Weekly	3,538.35	3,653.73	
	Hourly	44.23	45.67	

**City of Henderson**  
**Pay Scale 10/01/2017**  
**2% Cost of Living**

Pay Group		Min	Step 10 10 yrs	Title/Position Code
36	Annual	96,596.85	99,596.85	Fire Chief
	Monthly	8,049.74	8,299.74	Chief of Police
	Bi-Weekly	3,715.26	3,830.65	
	Hourly	46.44	47.88	
37	Annual	101,426.69	104,426.69	
	Monthly	8,452.22	8,702.22	
	Bi-Weekly	3,901.03	4,016.41	
	Hourly	48.76	50.21	
38	Annual	106,498.02	109,498.02	
	Monthly	8,874.84	9,124.84	
	Bi-Weekly	4,096.08	4,211.46	
	Hourly	51.20	52.64	
39	Annual	111,822.93	114,822.93	
	Monthly	9,318.58	9,568.58	
	Bi-Weekly	4,300.88	4,416.27	
	Hourly	53.76	55.20	
39	Annual	117,414.07	120,414.07	City Manager
	Monthly	9,784.51	10,034.51	
	Bi-Weekly	4,515.93	4,631.31	
	Hourly	56.45	57.89	