



CITY OF HENDERSON

2018-2019 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 2018-2019
Budget Cover Page**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$220,271, which is a 6.6% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$207,678.

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

FOR:

Council Member Tommy Goode
Council Member Reginald Weatherton
Council Member Thomas Ward
Council Member Melissa Morton
Council Member Steve Higginbotham

AGAINST:

None

PRESENT (and not voting):

None

ABSENT:

None

Property Tax Rate Comparison

	2017-2018	2018-2019
Property Tax Rate	.5217	.5217
Effective Tax Rate	.527482	.489340
Effective Maintenance & Operations Tax Rate	1.3199	1.27981
Rollback Tax Rate	.613725	.628065
Debt Rate	.0900	.0927

Total debt obligation for City of Henderson secured by property taxes is \$712,124.

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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

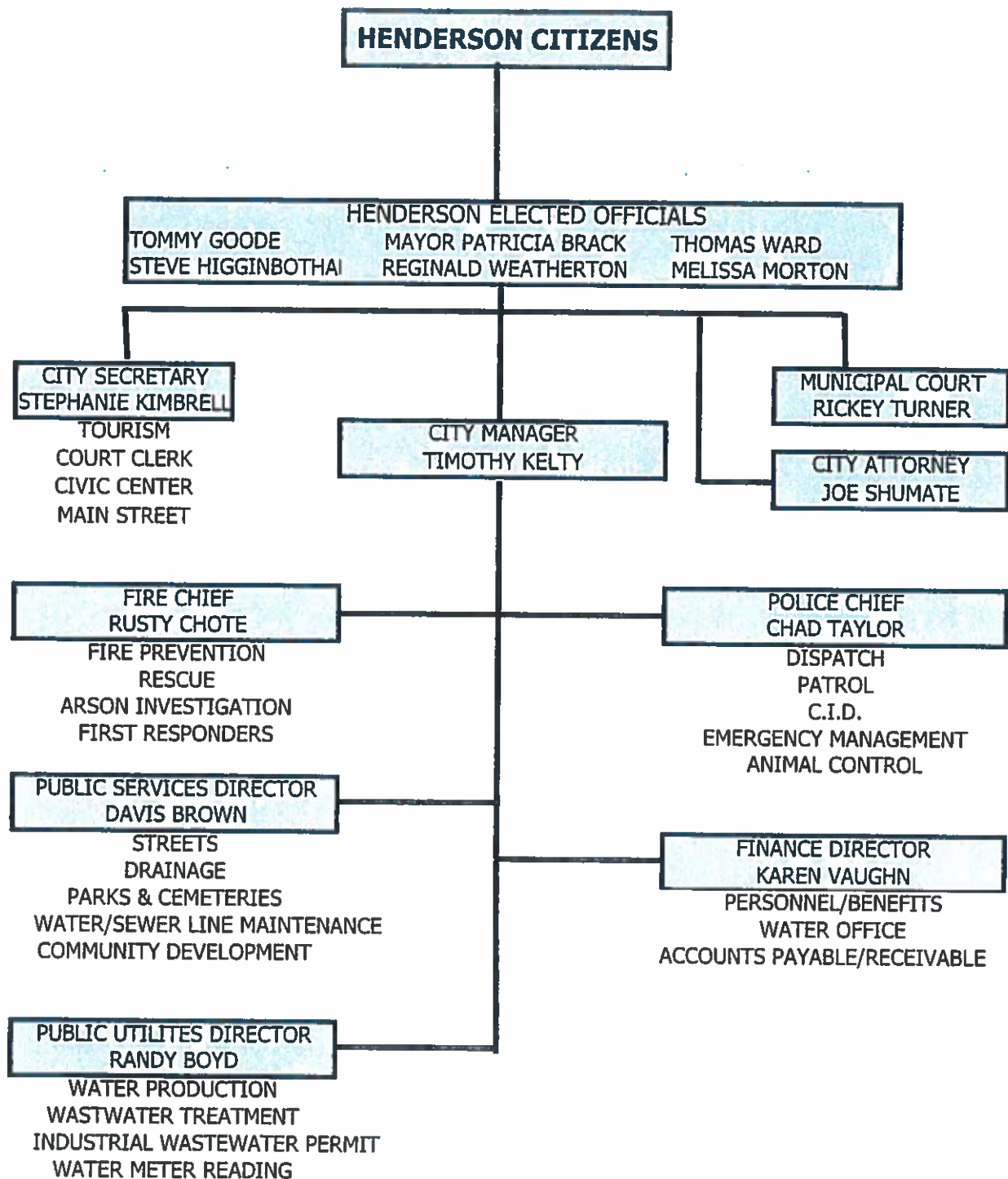
Expenditures shall be legal only on the basis of appropriations in the budget and on the authority of warrants issued by authority of the City Council. For good cause shown the City Council may pass resolutions, transferring appropriations made from one department to another department, but in no event 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 2018-2019

May 3, 2018	Strategic Planning Retreat
May 10, 2018	Distribute Budget Packets to Department Heads
May 31, 2018	Deadline to return budget Packets to City Manager (Finance Director)
June 21, 2018	Preliminary First Draft of Budget (internal)
June 22-29, 2018	Review First Draft with Department Heads
July 10, 2018 <i>Regular Meeting</i>	Call for Public Hearing on Budget Call for Public Hearing on Tax Rate
July 25, 2018	Receive Certified Appraisal Roll
July 31, 2018	Official <i>First</i> Draft distributed to Council
August 14, 2018 <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 21, 2018	Second Draft distributed to Council
August 28, 2018 <i>Special Meeting</i>	Second Public Hearing of Tax Rate First Reading of Tax Rate Ordinance First Reading of Budget Ordinance
Sept. 11, 2018 <i>Regular Meeting</i>	Second and Final Reading of Tax Rate Ordinance Second and Final Reading of Budget Ordinance

ORDINANCE NO. 18-09-35

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, 2018, 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 06.2 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$32.36.

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 2018 and beginning January 1, 2018 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	4.31%	or	\$.0225
2014 Bond Series	11.14%	or	\$.0581
General Fund	<u>82.23%</u>	or	<u>\$.4290</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, 2018 and January, 2019 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, 2019 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, 2019, 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, 2019 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.

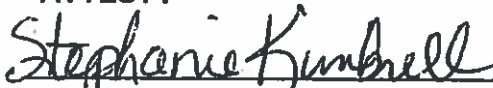
PASSED AND APPROVED this first reading, on this the 4th day of September, 2018.

PASSED, APPROVED, AND ADOPTED this second and final reading, on this the 11th day of September 2018.



PATRICIA L. BRACK, MAYOR

ATTEST:



STEPHANIE KIMBRELL, CITY SECRETARY

ORDINANCE NO. 18-09-34

AN ORDINANCE ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019, 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, 2018 and ending September 30, 2019, 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, 2018, and ending September 30, 2019, 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 4th day of September, 2018.

PASSED, APPROVED AND ADOPTED on the second and final reading on this the 11th day of September, 2018.



PATRICIA L. BRACK, MAYOR

ATTEST:



STEPHANIE KIMBRELL, CITY SECRETARY

CITY OF HENDERSON 2018-2019 BUDGET SUMMARY

OPERATING BUDGETS:

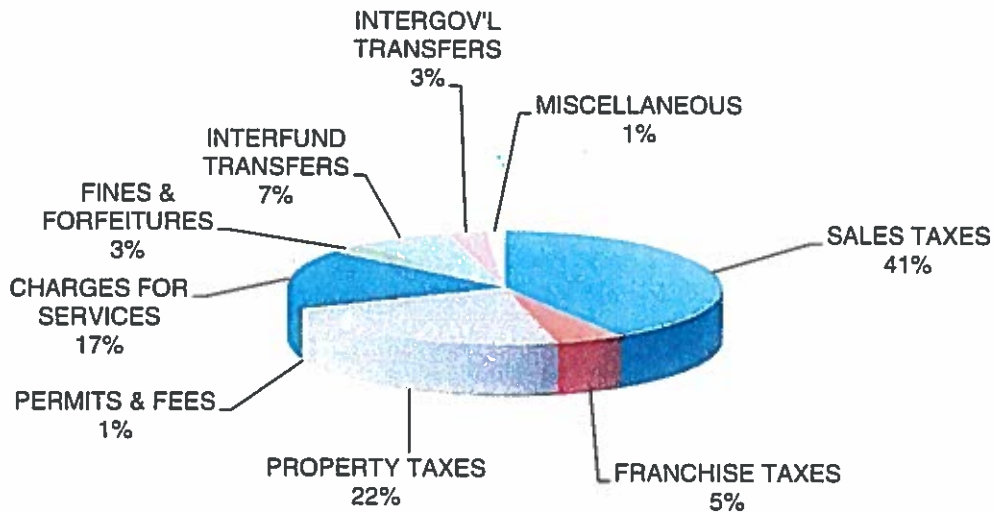
GENERAL FUND	\$	13,536,110
WATER & SEWER FUND	\$	5,887,000
TOURISM FUND	\$	369,231
MAIN STREET FUND	\$	38,500
GENERAL FUND DEBT	\$	713,624
FIREMEN'S RELIEF & RETIREMENT	\$	<u>3,020</u>
TOTAL OPERATING BUDGET	\$	20,547,485

CAPITAL IMPROVEMENT BUDGETS:

STREET & DRAINAGE FUND	\$	1,595,000
EQUIPMENT REPLACEMENT	\$	111,000
GENERAL CONSTRUCTION FUND	\$	432,436
2018 BOND SERIES	\$	80,000
WATER & SEWER CONSTRUCTION	\$	<u>1,046,000</u>
TOTAL CAPITAL IMPROVEMENTS	\$	<u>3,264,436</u>

TOTAL BUDGET FOR YEAR 2018-2019	\$	<u><u>23,811,921</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	\$ 5,555,200.00
FRANCHISE TAXES	\$ 680,000.00
PROPERTY TAXES	\$ 2,998,000.00
PERMITS & FEES	\$ 80,000.00
CHARGES FOR SERVICES	\$ 2,281,265.00
FINES & FORFEITURES	\$ 355,700.00
INTERFUND TRANSFERS	\$ 1,007,211.00
INTERGOV'L TRANSFERS	\$ 389,734.00
MISCELLANEOUS	\$ 189,000.00

ANTICIPATED REVENUES FOR 2018-2019	<u>\$ 13,536,110.00</u>
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GENERAL FUND REVENUES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-5310-00-0	SALES TAX	- 2,821,133.85	- 2,597,152.40	- 2,650,000.00	- 2,309,234.21	- 2,770,000.00
01-5311-00-0	HEDCO SALES TAX		- 0.02	- 1,325,000.00	- 1,154,617.11	- 1,385,000.00
01-5312-00-0	SALES TAX FOR ADVALORUM TAX	- 1,410,566.93	- 1,298,576.24	- 1,325,000.00	- 1,154,617.11	- 1,385,000.00
01-5313-00-0	MIXED DRINK TAX	- 11,001.03	- 9,259.08	- 9,000.00	- 7,278.47	- 10,000.00
01-5321-00-0	HOTEL-MOTEL CITY'S RESERVE	- 3,000.00		- 3,000.00		- 4,500.00
01-5322-00-0	DISCOUNT OF SALES TAX PAYMENT	- 744.52	- 707.62	- 700.00	- 705.88	- 700.00
01-5330-00-0	ELECTRIC FRANCHISE	- 208,550.16	- 199,860.14	- 205,000.00	- 156,375.98	- 220,000.00
01-5331-00-0	NATURAL GAS FRANCHISE	- 39,683.03	- 38,760.33	- 40,000.00	- 40,589.31	- 60,000.00
01-5332-00-0	TELEPHONE FRANCHISE	- 35,789.89	- 33,013.69	- 32,000.00	- 20,135.24	- 30,000.00
01-5333-00-0	CABLE T-V FRANCHISE	- 183,337.43	- 184,688.74	- 185,000.00	- 132,797.67	- 180,000.00
01-5334-00-0	STREET USE FRANCHISE	- 163,091.01	- 186,101.44	- 160,000.00	- 141,109.06	- 190,000.00
01-5340-00-0	PERMITS & INSPECTIONS	- 95,026.52	- 73,804.00	- 80,000.00	- 62,528.33	- 80,000.00
01-5350-00-0	CURRENT TAX	- 2,660,930.87	- 2,589,491.91	- 2,723,000.00	- 2,738,507.23	- 2,880,000.00
01-5351-00-0	DELINQUENT TAX	- 61,024.49	- 74,376.10	- 60,000.00	- 32,727.82	- 65,000.00
01-5352-00-0	PENALTY-INT-REDEMPTION DEL TAX	- 33,378.49	- 34,483.25	- 50,000.00	- 36,253.98	- 53,000.00
01-5357-00-0	BALL FIELD RENTALS	- 1,605.00	- 505.00		- 150.00	
01-5360-00-0	ANIMAL SHELTER	- 33,945.00	- 33,953.00	- 30,000.00	- 23,415.00	- 32,000.00
01-5364-00-0	GARBAGE & TRASH	- 1,998,098.85	- 2,147,080.50	- 2,050,000.00	- 1,728,989.80	- 2,200,000.00
01-5367-00-0	PARK USE FEES	- 3,790.00	- 4,235.00	- 4,000.00	- 3,075.00	- 4,000.00
01-5368-00-0	WATER-SEWER DEBT & MGT.	- 440,000.00	- 390,000.00	- 340,000.00	- 85,000.00	- 290,000.00
01-5369-00-0	TOWER RENTAL-NEXTEL	- 9,522.00	- 9,879.09	- 9,520.00	- 8,212.77	- 10,950.00
01-5370-00-0	MUNICIPAL COURT	- 396,057.11	- 405,205.51	- 420,000.00	- 250,378.74	- 325,000.00
01-5372-00-0	MUNICIPAL SECURITY FEE	- 7,076.15	- 7,270.37	- 7,000.00	- 4,177.10	- 7,000.00
01-5373-00-0	MUNICIPAL COURT TIMELY FEE	- 5,077.22	- 4,033.79	- 5,000.00	- 2,034.78	- 5,000.00
01-5374-00-0	MUNICIPAL TECHNOLOGY FEE	- 7,084.64	- 7,472.53	- 5,100.00	- 4,173.69	- 8,000.00
01-5375-00-0	TOWER RENTAL-VERIZON WIRELESS	- 10,315.56	- 10,315.56	- 10,315.00	- 8,596.30	- 10,315.00
01-5377-00-0	JUDICIAL SUPPORT FUND	- 1,624.08	- 1,689.77	- 1,600.00	- 968.07	- 1,600.00
01-5378-00-0	JUVENILE CASE MANAGER	- 8,849.26	- 9,110.82	- 9,000.00	- 5,254.82	- 9,000.00
01-5379-00-0	MISCELLANEOUS COURT REVENUE	- 501.00	- 126.00	- 100.00	- 81.00	- 100.00
01-5380-00-0	INTEREST INCOME	- 17,645.51	- 20,905.92	- 70,000.00	- 41,826.59	- 75,000.00

GENERAL FUND REVENUES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-5390-00-0	CHAMPION EMS RENT	- 24,000.00	- 4.00			
01-5391-00-0	ETMC EMS RENT		- 24,000.00	- 24,000.00	- 18,000.00	- 24,000.00
01-5406-00-0	HEDCO REIMBURSE FOR DIRECTOR				- 41,108.89	- 135,711.00
01-5414-00-0	TOURISM MGT FEE	- 3,000.00				
01-5902-00-0	MISCELLANEOUS	- 87,683.55	- 49,361.36	- 12,000.00	- 38,254.41	- 20,000.00
01-5904-00-0	ROYALTY & OIL REVENUE	- 2,550.35	- 2,580.68	- 2,500.00	- 1,432.16	- 12,000.00
01-5905-00-0	RUSK COUNTY FIRE	- 32,737.53	- 35,449.43	- 30,000.00	- 30,224.47	- 34,000.00
01-5906-00-0	SALE OF CITY PROPERTY	- 19,814.45	- 16,744.27	- 50,000.00	- 1,000.00	- 65,000.00
01-5907-00-0	DONATIONS-FIRE DEPARTMENT	- 2,336.18	- 2,200.00		- 1,000.00	
01-5908-00-0	SALE CEMETERY LOTS	- 34,939.60	- 5,800.00	- 10,000.00	- 12,400.00	- 15,000.00
01-5909-00-0	DONATION -POLICE DEPT		- 2,025.00		- 1,016.98	- 2,000.00
01-5915-00-0	SOLID WASTE MGT GRANT	- 2,000.00				
01-5923-00-0	DONATIONS FOR LAKE FOREST PARK		- 1,200.00			
01-5926-00-0	TEXAS EASTERN 9-1-1 NETWORK		- 132,564.52			
01-5927-00-0	TRANSFER FROM GENERAL CONST			- 232,655.00	- 232,655.00	
01-5928-00-0	TRANSFR FROM STREET & DRAINAGE					- 580,000.00
01-5929-00-0	SANE TESTING-POLICE DEPARTMENT					- 10,000.00
01-5930-00-0	LEOSE TRAINING REVENUE-STATE	- 2,748.17	- 2,621.95	- 3,500.00	- 2,424.77	- 3,500.00
01-5960-00-0	PAYMENTS FROM HEDCO	- 704.00				- 1,500.00
01-5979-00-0	BUNKER GEAR GRANT			- 8,800.00		- 8,800.00
01-5980-00-0	HOME Grant for Community Devel	- 268,332.25				
01-5981-00-0	TACTICAL EQUIPMENT GRANT					- 22,000.00
01-5984-00-0	TEXAS FORESTRY SERVICES	- 8,400.00		- 4,000.00	- 4,598.00	- 4,000.00
01-5988-00-0	HISD-LIAISON OFFICER	- 61,021.00	- 61,021.00	- 61,021.00	- 40,387.70	- 155,634.00
01-5992-00-0	FEMA FUNDS	- 74,961.22				- 143,000.00
01-5996-00-0	BULLETPROOF VEST GRANTS			- 4,000.00		- 8,800.00
01-5999-00-0	BEGINNING BALANCE			- 228,484.00		
	TOTAL GENERAL FUND REVENUE	- 11,293,677.90	- 10,707,630.03	- 12,480,295.00	- 10,578,313.44	- 13,536,110.00

GENERAL FUND REVENUES DETAILS

TAXES:

SALES TAX REVENUES

5310 CITY SALES TAX

\$ 2,770,000

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 2017-2018.

5311 HEDCO SALES TAX

\$ 1,385,000

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 2017-2018.

5312 SALES TAX FOR REDUCTION OF AD VALOREM TAX

\$ 1,385,000

Description:

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

Assumption:

Based upon estimated collections from 2017-2018.

GENERAL FUND REVENUES DETAILS

5313 MIXED DRINK TAX

\$ 10,000

Description:

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

Assumption:

This estimate is based upon 2017-2018 collections.

5321 HOTEL-MOTEL OCCUPANCY RESERVE

\$ 4,500

Description:

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

Assumption:

Retained by the City for promotion of City activities.

5322 DISCOUNT OF SALES TAX PAYMENT

\$ 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

\$ 5,555,200

GENERAL FUND REVENUES DETAILS

FRANCHISE TAXES

5330 ELECTRICAL FRANCHISE TAX \$ 220,000

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 2018-2019 year. A reserve of \$220,000 will be held for street & drainage projects. (See Street & Drainage Fund 4-5330)

5331 NATURAL GAS FRANCHISE TAX \$ 60,000

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 May 1, 2043

Assumption:

The City receives 2% of gross sales of gas within the city limits. Assumption is based upon 2017-2018 collections.

5332 TELEPHONE FRANCHISE TAX \$ 30,000

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 \$ 180,000

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 \$ 190,000

Description:

The City collects a franchise tax from Waste in exchange for Use of City alleys and other public rights-of-way. Contract expires Sept 30, 2019.

Assumption:

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

TOTAL FRANCHISE TAXES \$ 680,000

PROPERTY TAXES

5350 CURRENT TAXES \$ 2,880,000

Description:

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

Assumption:

The net taxable property value for 2018 is \$726,364,740. 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 2018-2019. The General Fund Debt Payment for 2018-2019 is \$712,124.00 and the entire amount will come from debt reserve.

5351 DELINQUENT TAXES \$ 65,000

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 \$ 53,000

Description:

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

Assumption:

Based upon history of collection on delinquent taxes.

TOTAL PROPERTY TAXES \$ 2,998,000

TOTAL TAXES \$ 9,233,200

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 2017-2018.

TOTAL FOR PERMITS & FEES \$ 80,000

CHARGES FOR SERVICES

5360 ANIMAL SHELTER \$ 32,000

Description:

Adoption rates for animals at the shelter are:

Dogs \$ 55

Cats 45

Other 10

Assumption:

Based upon adoptions from 2017-2018

GENERAL FUND REVENUES DETAILS

5364 GARBAGE & TRASH \$ 2,200,000

Description:

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

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

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 \$ 2,281,265

FINES AND FORFEITURES:

5370 MUNICIPAL COURT \$ 325,000

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

\$ 8,000

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

\$ 355,700

GENERAL FUND REVENUES DETAILS

INTERFUND TRANSFERS

5368 WATER-SEWER DEBT & MGT. \$ 290,000

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.

5928 STREET & DRAINAGE FUND \$ 580,000

5406 HEDCO DIRECTOR REIMBURSEMENT \$ 135,711

5960 HEDCO INSURANCE REIMBURSEMENT \$ 1,500

TOTAL INTERFUND TRANSFERS \$ 1,007,211

INTERGOVERNMENTAL REVENUES:

5905 RUSK COUNTY FIRE \$ 34,000

Description:

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

Assumption:

Based upon history of runs into the county.

5988 HISD-LIAISON OFFICER \$ 155,634

Description:

The Police Department commissions 3 officers to serve as liaison officers at the schools. The school district pays the City 75% of the cost of these employees.

Assumption:

Based on salary and benefits.

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	\$ 8,800
	Description: Funds received to purchase bulletproof vests	
5981	TACTICAL EQUIPMENT GRANT	\$ 22,000
	Description: Funds received to purchase tactical equipment	
5992	FEMA FUNDS	\$ 143,000
	Description: Reimbursement for 2015 Tornadoes	
5929	SANE TESTING	\$ 10,000
	Description: Reimbursement from State for SANE tests	

TOTAL INTERGOVERNMENTAL REVENUE

\$ 389,734

GENERAL FUND REVENUES DETAILS

MISCELLANEOUS:

5380 INTEREST INCOME \$ 75,000

Description:

Interest earned on investments of idle funds in accordance with the City of Henderson Investment Policy that was adopted October 2018. The City also earns interest on all its checking accounts.

Assumption:

Based upon history of investments.

5902 MISCELLANEOUS \$ 20,000

Description:

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

Assumption:

Based upon history of transactions

5904 ROYALTY & OIL REVENUE \$ 12,000

Description:

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

Assumption:

Based upon prior year history.

5906 SALE OF CITY PROPERTY \$ 65,000

Description:

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

Assumption:

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

GENERAL FUND REVENUES DETAILS

5908	SALE CEMETERY LOTS	\$ 15,000
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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:

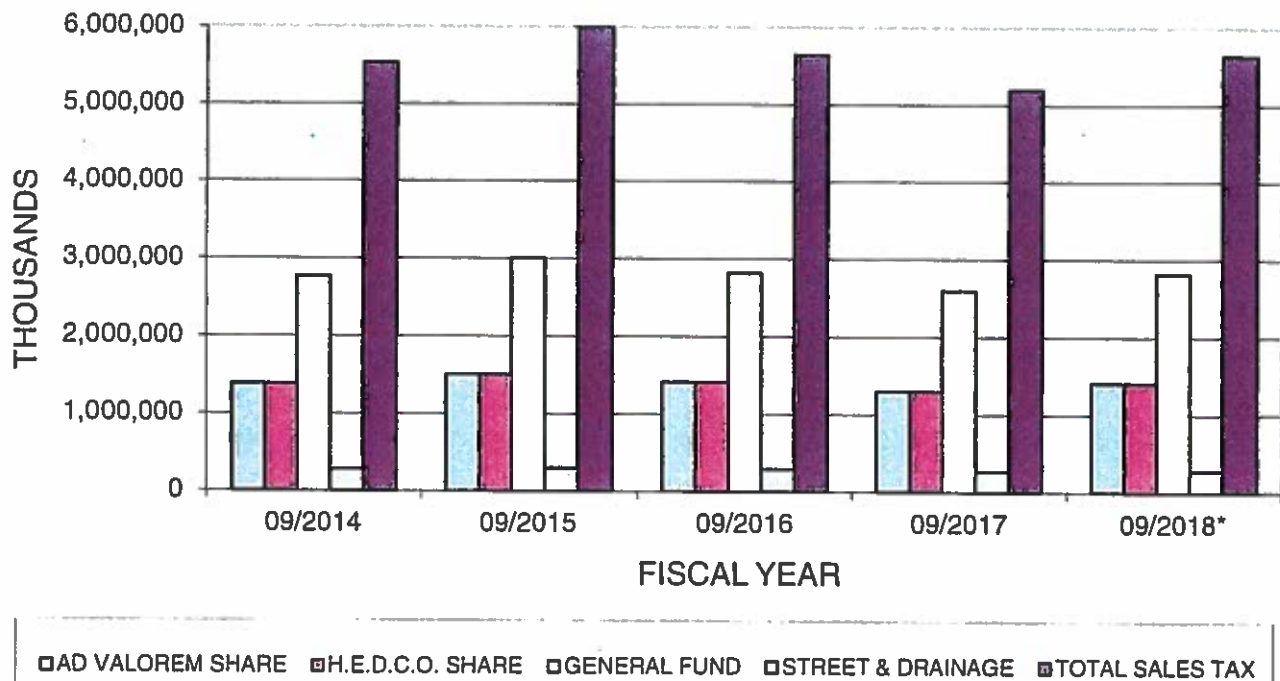
Based upon history of sales.

5909	DONATION – POLICE DEPT	\$ 2,000
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TOTAL MISCELLANEOUS	\$ 189,000
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TOTAL GENERAL FUND REVENUES	\$13,536,110
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HISTORY OF SALES TAX ALLOCATIONS



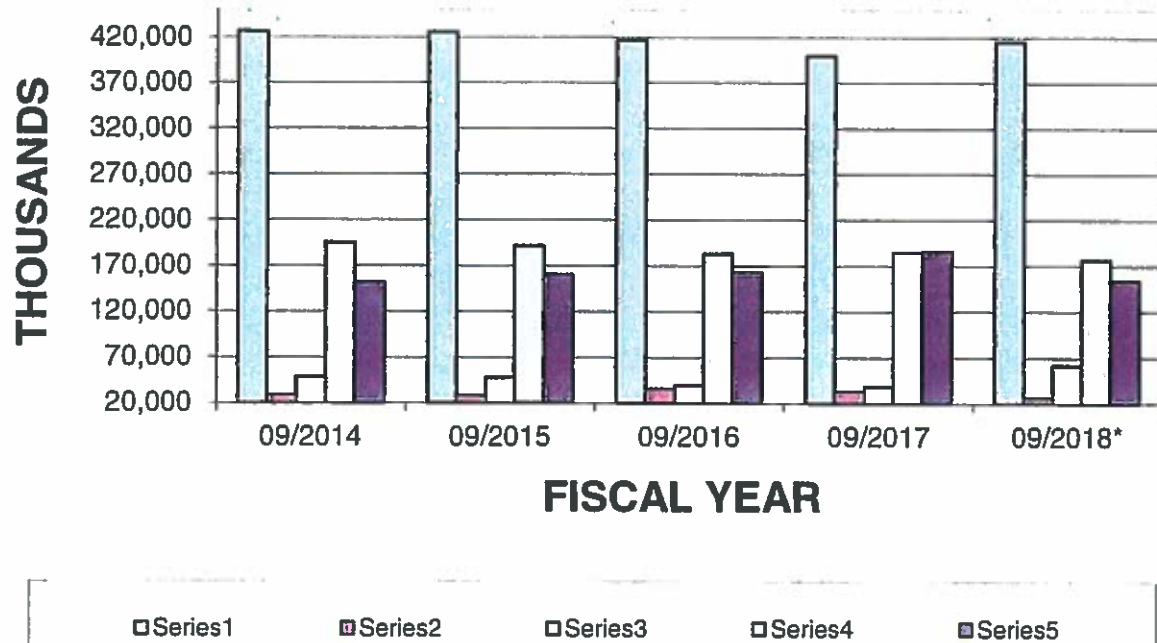
SALES TAX

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

FISCAL YEAR	AD VALOREM SHARE	H.E.D.C.O. SHARE	GENERAL FUND	STREET & DRAINAGE	TOTAL SALES TAX
09/2014	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
09/2018*	1,410,007.38	1,410,007.38	2,820,014.75	282,001.48	5,640,029.51

*unaudited

HISTORY OF FRANCHISE TAX



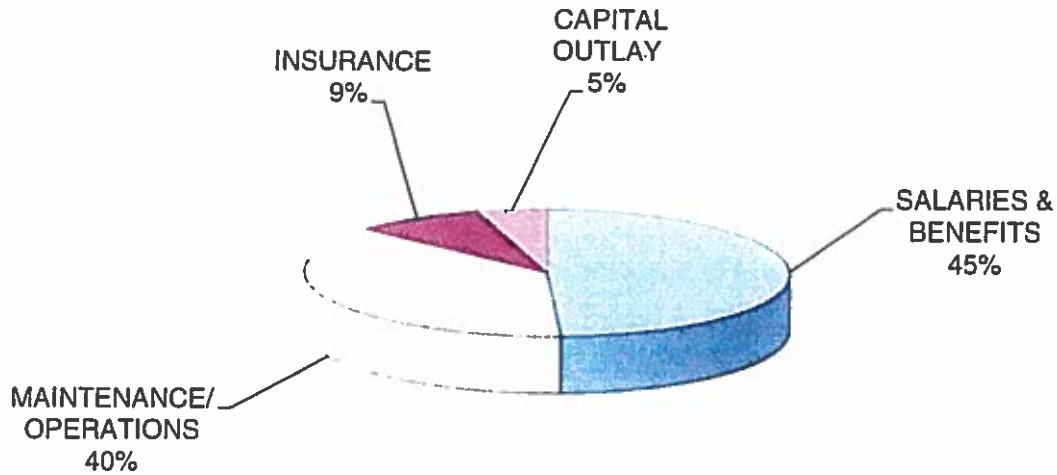
FRANCHISE TAX

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 May 2043 with the City receiving 5% of gross receipts. Contracts 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
09/2014	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
09/2018*	415,694.18	26,648.86	61,870.26	176,339.10	153,955.59

*unaudited

GENERAL FUND EXPENSES BY CATEGORY

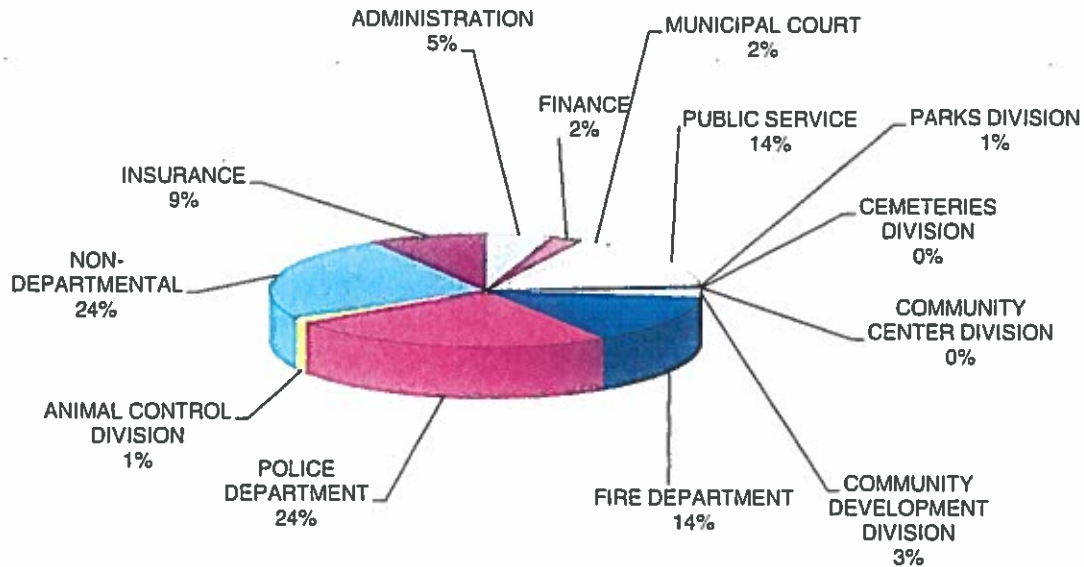


☐ SALARIES & BENEFITS
 ☐ MAINTENANCE/OPERATIONS
 ☐ INSURANCE
 ☐ CAPITAL OUTLAY

SALARIES & BENEFITS	\$ 6,642,576.00
MAINTENANCE/OPERATIONS	\$ 5,072,361.00
INSURANCE	\$ 1,183,465.00
CAPITAL OUTLAY	<u>\$ 637,708.00</u>

TOTAL ANTICIPATED 2018-2019 EXPENSES	<u><u>\$ 13,536,110.00</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	\$ 666,394.00
FINANCE	\$ 333,886.00
MUNICIPAL COURT	\$ 323,798.00
PUBLIC SERVICES	\$ 1,846,694.00
PARKS DIVISION	\$ 79,000.00
COMMUNITY CENTER DIVISION	\$ 12,800.00
CEMETERIES DIVISION	\$ 9,000.00
COMMUNITY DEVELOPMENT DIVISION	\$ 337,169.00
FIRE DEPARTMENT	\$ 1,907,584.00
POLICE DEPARTMENT	\$ 3,331,557.00
ANIMAL CONTROL DIVISION	\$ 196,895.00
NON-DEPARTMENTAL	\$ 3,307,868.00
INSURANCE	\$ 1,183,465.00

TOTAL ANTICIPATED 2018-2019 EXPENSES	<u>\$ 13,536,110.00</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 2018-2019:

- TMRS 20-year retirement plan \$58,000 (Distributed throughout all departmental retirement fund lines 00-6200-00)
- City Hall restroom remodel \$3,500 (See general construction fund 05-6812-00)
- Council Chamber Sound system and recording improvements \$4,500 (See general construction fund 05-6812-00)

**CITY OF HENDERSON
2018-2019 ADOPTED BUDGET**

ADMINISTRATION DEPARTMENT

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
SALARIES/BENEFITS	330,618.99	338001.26	364,995.06	379,415.00	509,594.00	34.3%
MAINTENANCE/OPERATIONS	167,431.38	146773.77	164,266.09	139,300.00	154,400.00	10.8%
CAPITAL OUTLAY				5,300.00	2,400.00	-54.7%
TOTAL EXPENDITURES	498,050.37	484,775.03	529,261.15	524,015.00	666,394.00	27.2%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2017-18	Approved 2018-19 Wages	Budget Total
6100-10	Supervision	City Manager	1		117,414	118,314	\$ 118,314
6101-10	HEDCO Director-Salary	HEDCO Director	1			87,638	\$ 87,638
6110-10	Clerical	City Secretary	1	31	75,687	79,486	
		Adm Asst/ Asst Secr	1	19	42,146	45,145	
		Receptionist	1	8	24,642	24,642	\$ 149,273
6140-10	Council	Council/Mayor	6	N/A	29,554	29,554	\$ 29,554
6192-10	Longevity						\$ 1,832
6193-10	Merit Raise						\$ 6,681
6196-10	Salary Adjustment						\$ 489
6182-10	HEDCO Salary Adj						\$ 163
6197-10	Car Allowance						\$ 14,400
6188-10	HEDCO Car Allowance						\$ 7,200
6200-10	Retirement						\$ 46,917
6201-10	HEDCO Retirement						\$ 15,905
6210-10	SS Taxes						\$ 24,523
6211-10	HEDCO SS Taxes						\$ 6,705
TOTAL SALARIES/BENEFITS							\$ 509,594

ADMINISTRATION DEPARTMENT						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6100-10-0	SUPERVISION	114,443.94	115,111.88	119,068.00	94,834.53	118,314.00
01-6101-10-0	HEDCO DIRECTOR-SALARY				28,280.76	87,638.00
01-6110-10-0	CLERICAL	113,255.48	135,333.09	142,475.00	112,755.11	149,273.00
01-6140-10-0	COUNCIL	28,400.58	28,969.46	29,554.00	23,820.97	29,554.00
01-6182-10-0	SALARY ADJ-HEDCO DIRECTOR					163.00
01-6188-10-0	HEDCO DIRECTOR-CAR ALLOWANCE				2,100.00	7,200.00
01-6192-10-0	LONGEVITY	1,400.00	1,544.00	1,779.00	1,688.00	1,832.00
01-6193-10-0	MERIT RAISE	7,123.94	7,412.44	6,600.00	6,219.99	6,681.00
01-6196-10-0	SALARY ADJUSTMENT	487.28	487.26	489.00	487.26	489.00
01-6197-10-0	CAR ALLOWANCE	14,400.00	14,400.00	14,400.00	12,450.00	14,400.00
01-6200-10-0	RETIREMENT	37,639.70	39,055.38	41,000.00	33,997.89	46,917.00
01-6201-10-0	HEDCO DIRECTOR-RETIREMENT				3,756.76	15,905.00
01-6210-10-0	SS TAXES	20,850.34	22,681.55	24,050.00	19,255.23	24,523.00
01-6211-10-0	HEDCO DIRECTOR-SS TAXES				1,760.99	6,705.00
	TOTAL SALARIES/BENEFITS	338,001.26	364,995.06	379,415.00	341,407.49	509,594.00
01-6331-10-0	ATTORNEY	63,000.00	48,000.00	55,000.00	50,625.00	67,000.00
01-6349-10-0	ADMINISTRATIVE SERVICES	9,970.00	11,617.33	10,000.00	7,814.78	10,000.00
01-6420-10-0	CONSULTANT SERVICES	13,036.11	37,350.98			
01-6421-10-0	EXTERMINATION	180.00	180.00	300.00	135.00	300.00
01-6422-10-0	CONTRACT SERVICES	6,860.25	1,415.45	4,400.00	3,088.00	4,400.00
01-6430-10-0	EQUIPMENT	11,456.68	10,372.91	10,000.00	5,263.73	11,100.00
01-6450-10-0	BLDG. & GROUNDS	1,056.25	6,157.03	2,000.00	521.70	2,000.00
01-6540-10-0	ADVERTISING	3,217.73	1,496.60	1,200.00	3,232.90	3,000.00
01-6580-10-0	TRAVEL & SCHOOLS	8,115.41	15,618.97	18,500.00	9,379.72	16,000.00
01-6610-10-0	OFFICE	3,483.80	5,559.65	3,600.00	3,609.71	3,600.00
01-6612-10-0	CONSUMABLE	583.67	1,268.26	800.00	653.49	800.00
01-6619-10-0	POSTAGE	455.95	131.84	500.00	122.84	500.00
01-6621-10-0	ELECTRIC	5,556.28	5,806.43	5,500.00	3,105.15	6,600.00
01-6622-10-0	GAS-NATURAL	789.82	803.70	1,000.00	971.17	1,000.00
01-6623-10-0	COMMUNICATIONS -ADM. DEPT	5,104.11	4,975.86	7,800.00	7,449.54	8,500.00
01-6628-10-0	INTERNET SERVICE	5,558.71	5,666.33	5,500.00	4,386.42	5,500.00
01-6634-10-0	HEDCO DIRECTOR-CELL PHONE				225.00	900.00
01-6640-10-0	DUES & SUBSCRIPTIONS	8,349.00	7,844.75	8,200.00	4,942.26	8,200.00
01-6810-10-0	ELECTIONS			5,000.00		5,000.00
	TOTAL OPERATING EXPENSES	146,773.77	164,266.09	139,300.00	105,526.41	154,400.00

ADMINISTRATION DEPARTMENT CONT'D						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6750-10-	CAPITAL			5,300.00	5,827.11	2,400.00
	TOTAL CAPITAL	0.00	0.00	5,300.00	5,827.11	2,400.00
	TOTALS	484,775.03	529,261.15	524,015.00	452,761.01	666,394.00

Finance Department

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

Goals for 2018-2019:

- Various office furniture for newly completed City Hall Annex. \$3,000 (See Capital 01-6750-08)
- Possible new utility billing clerk if justified, following completion of new city hall annex. (cost covered by water and sewer)

**CITY OF HENDERSON
2018-2019 ADOPTED BUDGET**

FINANCE DEPARTMENT

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
SALARIES/BENEFITS	130,467.83	136,550.02	140,491.20	144,279.00	148,086.00	2.6%
MAINTENANCE/OPERATIONS	174,035.00	138,059.99	142,793.41	179,800.00	182,800.00	1.7%
CAPITAL OUTLAY	1,500		0.00	0.00	3,000.00	
TOTAL EXPENDITURES	306,002.83	274,610.01	283,284.61	324,079.00	333,886.00	3.0%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2017-18	Approved 2018-19 Wages	Budget Total
6100-08	Supervision	Finance Director	1	31	74,203	76,286 \$	76,286
6110-08	Clerical	AP/Purchasing Coor	1	17	37,478	39,127 \$	39,127
6192-08	Longevity					\$	352
6193-08	Merit Raise					\$	3,174
6196-08	Salary Adjustment					\$	326
6200-08	Retirement					\$	19,697
6210-08	SS Taxes					\$	9,124
TOTAL SALARIES/BENEFITS							\$ 148,086

CITY OF HENDERSON

ADOPTED BUDGET

2018 - 2019

	FINANCE DEPARTMENT					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6100-08-	SUPERVISION	72,747.22	74,202.18	75,687.00	59,675.71	76,286.00
01-6110-08-	CLERICAL	36,742.42	37,477.18	38,227.00	31,682.51	39,127.00
01-6192-08-	LONGEVITY	88.00	184.00	384.00	256.00	352.00
01-6193-08-	MERIT RAISE	1,050.14	1,627.14	1,800.00	1,280.94	3,174.00
01-6196-08-	SALARY ADJUSTMENT	324.84	324.85	326.00	324.84	326.00
01-6200-08-	RETIREMENT	17,106.99	17,961.99	18,948.00	15,038.11	19,697.00
01-6210-08-	S S TAXES	8,490.41	8,713.86	8,907.00	7,161.48	9,124.00
	TOTAL SALARIES/BENEFITS	136,550.02	140,491.20	144,279.00	115,419.59	148,086.00
01-6310-08-	APPRAISAL DISTRICT	58,069.00	64,948.00	66,000.00	49,126.50	66,800.00
01-6311-08-	TAX SERVICES	10,650.00	11,000.00	11,500.00	11,000.00	11,500.00
01-6312-08-	COLLECTION SERVICES		292.68	18,000.00	5,938.28	18,000.00
01-6320-08-	AUDIT	33,572.48	33,541.00	40,000.00	40,000.00	44,000.00
01-6340-08-	DATA PROCESSING	13,459.61	12,823.50	18,000.00	17,086.00	15,000.00
01-6421-08-	EXTERMINATION	220.00	220.00	300.00	165.00	300.00
01-6430-08-	EQUIPMENT	1,244.10	1,052.29	1,500.00	871.00	1,500.00
01-6450-08-	BLDG & GROUNDS	4,059.26	3,259.90	4,000.00	106.46	3,000.00
01-6540-08-	ADVERTISING		35.40	400.00	228.00	400.00
01-6580-08-	TRAVEL & SCHOOLS	3,326.64	1,349.24	4,000.00	3,742.79	5,000.00
01-6610-08-	OFFICE	3,107.70	2,604.85	3,500.00	3,542.55	3,500.00
01-6611-08-	JANITOR	563.27	662.46	700.00	274.44	700.00
01-6612-08-	CONSUMABLE	190.48	191.95	600.00	324.35	400.00
01-6619-08-	POSTAGE	1,530.96	1,815.64	1,750.00	1,134.38	1,750.00
01-6621-08-	ELECTRIC	4,336.61	4,827.39	5,000.00	2,778.93	6,000.00
01-6622-08-	GAS-ENTEX	493.28	535.32	700.00	578.04	600.00
01-6623-08-	COMMUNICATIONS -FIN. DEPT	2,808.60	3,123.79	3,400.00	3,285.68	3,800.00
01-6640-08-	DUES & SUBSCRIPTIONS	428.00	510.00	450.00	200.00	550.00
	TOTAL OPERATING EXPENSES	138,059.99	142,793.41	179,800.00	140,382.40	182,800.00
01-6750-08-	CAPITAL					3,000.00
	TOTAL CAPITAL	0.00	-	-	0.00	3,000.00
	TOTALS	274,610.01	283,284.61	324,079.00	255,801.99	333,886.00

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 2018-2019:

- High speed router in support of PD communications \$1,300 (See Court Technology 01-6826-11)
- Replacement of Lobby flooring \$2000 (See General Construction Fund 05-6825-00)

**CITY OF HENDERSON
2018-2019 ADOPTED BUDGET**

MUNICIPAL COURT DEPARTMENT

EXPENDITURES BY CLASSIFICATION						
	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
SALARIES/BENEFITS	134,400.44	142123.26	174,872.22	179,998.00	184,368.00	2.4%
MAINTENANCE/OPERATIONS	100,434.39	155223.21	134,394.05	177,830.00	139,430.00	-21.6%
CAPITAL OUTLAY						
TOTAL EXPENDITURES	234,834.83	297,346.47	309,266.27	357,828.00	323,798.00	-9.5%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2017-18	Approved 2018-19 Wages	Budget Total
6100-11	Supervision	Municipal Judge	1		32,434	32,434	\$ 32,434
6110-11	Clerical	Juvenile Case Mgr	1	17	38,228	41,227	
		Municipal Crt. Clerk	2	16	72,814	74,014	\$ 115,241
6192-11	Longevity						\$ 944
6193-11	Merit Raise						\$ 3,170
6194-11	Certificate Pay						\$ 542
6196-11	Salary Adjustment						\$ 489
6200-11	Retirement						\$ 19,855
6210-11	SS Taxes						\$ 11,693
TOTAL SALARIES/BENEFITS							\$ 184,368

MUNICIPAL COURT						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6100-11-0	SUPERVISION	29,836.82	32,432.40	32,434.00	26,195.40	32,434.00
01-6110-11-0	CLERICAL	71,735.04	108,415.55	111,042.00	89,518.46	115,241.00
01-6180-11-0	PART TIME/TEMPORARY	14,652.41				
01-6192-11-0	LONGEVITY	600.00	696.00	960.00	800.00	944.00
01-6193-11-0	MERIT RAISE	3,692.80	3,992.84	4,200.00	3,392.76	3,170.00
01-6194-11-0	CERTIFICATE PAY	437.43	541.58	542.00	437.43	542.00
01-6196-11-0	SALARY ADJUSTMENT	324.84	487.27	489.00	487.26	489.00
01-6200-11-0	RETIREMENT	11,823.41	17,416.10	18,936.00	15,244.13	19,855.00
01-6210-11-0	S S TAXES	9,020.51	10,890.48	11,395.00	8,872.96	11,693.00
	TOTAL SALARIES/BENEFITS	142,123.26	174,872.22	179,998.00	144,948.40	184,368.00
01-6312-11-0	COLLECTION SERVICES	11,280.97	8,109.90	15,000.00	8,210.47	15,000.00
01-6421-11-0	EXTERMINATION	260.00	260.00	300.00	195.00	300.00
01-6450-11-0	BLDG & GROUNDS	504.61	271.07	800.00	8.07	800.00
01-6540-11-0	ADVERTISING	108.60		200.00		200.00
01-6580-11-0	TRAVEL & SCHOOLS	881.61	1,786.96	2,000.00	370.87	2,500.00
01-6610-11-0	OFFICE	1,113.54	1,038.21	1,500.00	842.64	1,500.00
01-6612-11-0	CONSUMABLE	264.45	372.52	400.00	446.12	600.00
01-6619-11-0	POSTAGE	387.18	559.78	500.00	315.20	500.00
01-6621-11-0	ELECTRIC	2,781.32	3,069.62	3,500.00	1,888.26	3,800.00
01-6623-11-0	COMMUNICATIONS -M.COURT	1,179.63	1,218.21	1,200.00	1,510.48	1,400.00
01-6640-11-0	DUES & SUBSCRIPTIONS	36.00		130.00	130.00	130.00
01-6821-11-0	SECURITY COST	815.93	443.40	7,000.00	349.08	7,000.00
01-6822-11-0	STATE COURT COST	130,315.51	111,993.67	140,000.00	98,591.49	97,500.00
01-6823-11-0	JURY	48.00	132.00	200.00	258.00	200.00
01-6826-11-0	MUNICIPAL TECHNOLOGY FEE	5,245.86	5,138.71	5,100.00	4,570.08	8,000.00
	TOTAL OPERATING EXPENSES	155,223.21	134,394.05	177,830.00	117,685.76	139,430.00
	TOTALS	297,346.47	309,266.27	357,828.00	262,634.16	323,798.00

Public Service Department

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

Goals for 2018-2019:

- Replace ½ Ton Pickup \$29,000 (See Equip Rep. Fund 09-6829)
- Replace 1 Ton Van \$40,000 (See Equip Rep. Fund 09-6828-00)
- Replace Zero Turn Mower \$13,000 (See Equip. Rep. Fund 09-6830)
- 2018-2019 Street resurfacing/reconstruction and Engineering for Completion of (Mill Street) Project #21. \$855,850 (See Street & Drainage Funds 04-6781 & 04-6782)
- Certificate of Obligation Street Resurfacing/reconstruction initiative Engineering and Construction \$5,000,000+ (To be amended into budget upon issuance)
- Renovation of Public Services office space (05-6822-00)

**CITY OF HENDERSON
2018-2019 ADOPTED BUDGET**

PUBLIC SERVICES DEPARTMENT

EXPENDITURES BY CLASSIFICATION						
	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
SALARIES/BENEFITS	714,028.00	704665.17	848,959.42	900,068.00	948,246.00	5.4%
MAINTENANCE/OPERATIONS	368,454.55	390193.33	388,735.72	439,800.00	523,200.00	19.0%
CAPITAL OUTLAY	905,290.40	678862.76	344,444.93	510,731.00	375,248.00	-26.5%
TOTAL EXPENDITURES	1,987,772.95	1,773,721.26	1,582,140.07	1,850,599.00	1,846,694.00	17.0%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2017-18	Approved 2018-19 Wages	Budget Total
6100-14	Supervision	Public Services Opr D	1	34	87,617	91,116	\$ 91,116
6130-14	Labor Operations	Deputy Public Service	1	27	62,268	66,067	
		Foreman	3	20	132,758	139,116	
		Equip Operator I	1	17	38,228	38,228	
		Equip Operator II	2	14	66,042	68,443	
		Public Service Crew	4	13	125,798	129,696	
		Parks Coordinator	1	15	35,775	38,774	
		Custodian Supervisor	1	13	31,450	33,549	
		Custodian	1	10	27,168	27,467	\$ 541,340
6180-14	Part Time	Mowing Crew	6		37,000	25,000	\$ 25,000
6190-14	Overtime						\$ 85,000
6192-14	Longevity						\$ 4,780
6193-14	Merit Raise						\$ 17,393
6196-14	Salary Adjustment						\$ 2,445
6200-14	Retirement						\$ 122,486
6210-14	SS Taxes						\$ 58,686
TOTAL SALARIES/BENEFITS							\$ 948,246

	PUBLIC SERVICES DEPARTMENT					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6100-14-0	SUPERVISION	84,214.00	85,898.28	87,617.00	70,767.06	91,116.00
01-6130-14-0	LABOR OPERATIONS	394,309.37	509,181.45	519,487.00	414,932.39	541,340.00
01-6180-14-0	PART TIME/TEMPORARY	26,273.71	6,538.64	37,000.00	10,620.62	25,000.00
01-6190-14-0	OVERTIME	44,729.89	58,273.93	55,000.00	71,030.28	85,000.00
01-6192-14-0	LONGEVITY	3,692.00	3,942.11	5,379.00	4,814.25	4,780.00
01-6193-14-0	MERIT RAISE	19,475.50	23,479.76	24,300.00	22,172.65	17,393.00
01-6196-14-0	SALARY ADJUSTMENT	2,273.95	2,436.40	2,445.00	2,436.40	2,445.00
01-6200-14-0	RETIREMENT	85,543.63	106,280.12	112,900.00	92,479.89	122,486.00
01-6210-14-0	S S TAXES	44,153.12	52,928.73	55,940.00	44,535.52	58,686.00
	TOTAL SALARIES/BENEFITS	704,665.17	848,959.42	900,068.00	733,789.06	948,246.00
01-6290-14-0	UNIFORMS	3,045.67	3,260.29	4,000.00	3,545.36	6,700.00
01-6330-14-0	MEDICAL	703.09	526.49	1,000.00	453.29	1,700.00
01-6421-14-0	EXTERMINATION	260.00	260.00	300.00	195.00	300.00
01-6430-14-0	EQUIPMENT MAINTENANCE	29,789.02	32,900.85	40,000.00	27,259.80	40,000.00
01-6431-14-0	VEHICLE MAINTENANCE	9,773.07	8,830.01	12,000.00	6,564.67	12,000.00
01-6450-14-0	BLDG & GROUNDS	6,043.95	6,556.05	7,000.00	2,194.47	12,000.00
01-6459-14-0	MAIN STREET MAINTENANCE	8,644.12	9,623.37	10,000.00	8,917.90	10,000.00
01-6460-14-0	CONTRACT SERVICES	60,304.72	56,804.47	70,000.00	48,502.39	70,000.00
01-6540-14-0	ADVERTISING	601.00	108.60	1,000.00	312.00	1,000.00
01-6580-14-0	TRAVEL & SCHOOLS	100.00	605.19	1,000.00		1,000.00
01-6610-14-0	OFFICE	2,323.22	2,941.17	3,500.00	2,087.07	5,000.00
01-6611-14-0	JANITORIAL SUPPLIES	2,106.67	1,110.10	2,500.00	1,077.81	4,000.00
01-6612-14-0	CONSUMABLES	4,255.67	4,936.08	4,500.00	4,379.01	4,500.00
01-6613-14-0	CHEMICALS	1,302.98	2,076.79	4,500.00	1,255.18	4,500.00
01-6615-14-0	MINOR APPARATUS /SMALL TOOLS	6,934.41	5,970.78	9,000.00	5,127.54	9,000.00
01-6616-14-0	SIGNS & MARKERS	19,396.25	7,543.75	10,000.00	2,641.83	10,000.00
01-6621-14-0	ELECTRIC	200,290.70	207,553.67	200,000.00	168,551.08	270,000.00
01-6622-14-0	GAS-NATURAL	601.28	754.69	2,500.00	1,223.46	2,500.00

PUBLIC SERVICES DEPARTMENT CONT'D						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6623-14-0	COMMUNICATIONS- PUBLIC SER.	7,134.15	7,785.44	8,000.00	8,872.55	10,000.00
01-6626-14-0	GAS-OIL& DIESEL	26,583.36	28,587.93	49,000.00	25,687.45	49,000.00
01-6730-14-0	TRANSFER TO ST. & DRAINAGE FD	288,374.86	263,025.03	269,000.00	230,923.42	275,000.00
01-6731-14-0	TRANS-ST.&DRAINAGE-PROPERTY TX	316,000.00		173,642.00	173,642.00	
01-6740-14-0	TRANSFER EQUIPMENT REPLACEMENT	73,788.00	80,720.00	63,089.00	63,089.00	80,248.00
	TOTAL OPERATING EXPENSES	1,068,356.19	732,480.75	945,531.00	786,502.28	878,448.00
01-6750-14-0	CAPITAL	699.90	699.90	5,000.00		20,000.00
	TOTAL CAPITAL	699.90	699.90	5,000.00	0.00	20,000.00
	TOTALS	1,773,721.26	1,582,140.07	1,850,599.00	1,520,291.34	1,846,694.00

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 2018-2019:

- Finish Yates Park Sidewalk \$30,000, and Ornamental Fencing along newly constructed Mill Road \$30,000 (See Gen. Const. Fund 05-6820)
- Lake Forest Playground Shade Cover \$20,000 (See Gen. Const. Fund 05-6801)
- Fair Park finish Concrete bleacher repair at Softball field \$30,000;
Pave parking area near skate park \$15,000;
Shade Cover for playground \$20,000
(See Gen. Const. Fund 05-6821)

**CITY OF HENDERSON
2018-2019 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT
PARKS DIVISION**

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
MAINTENANCE/OPERATIONS	56,651.18	70774.75	63,898.93	71,000.00	79,000.00	11.3%
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	56,651.18	70,774.75	63,898.93	71,000.00	79,000.00	11.3%

	PARKS DIVISION					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6452-18-0	BLD & GROUNDS-L.F. PARK	8,958.19	9,997.76	10,000.00	6,741.85	15,000.00
01-6453-18-0	BLD & GROUNDS-YATES PARK	11,512.90	9,089.15	10,000.00	4,959.93	10,000.00
01-6454-18-0	BLDG & GROUNDS-SPORTS COMPLEX			1,000.00	487.13	1,000.00
01-6458-18-0	SPORTS COMPLEX OPR	25,749.52	27,044.59	25,000.00	14,812.34	25,000.00
01-6462-18-0	BLD & GROUNDS-FAIRPARK	10,180.07	2,909.78	10,000.00	6,279.62	10,000.00
01-6463-18-0	WATER SPRAY PARK	1,870.06	2,955.06	3,000.00	499.98	3,000.00
01-6621-18-0	ELECTRIC	10,630.98	11,812.59	12,000.00	10,133.65	15,000.00
01-6630-18-0	PARK PROGRAMS	1,873.03	90.00			
	TOTAL OPERATING EXPENSES	70,774.75	63,898.93	71,000.00	43,914.50	79,000.00
	TOTALS	70,774.75	63,898.93	71,000.00	43,914.50	79,000.00

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
2018-2019 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT
COMMUNITY CENTER**

EXPENDITURES BY CLASSIFICATION						
	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
MAINTENANCE/OPERATIONS	7,760.34	7495.73	7,381.85	11,300.00	12,800.00	13.3%
CAPITAL OUTLAY						
TOTAL EXPENDITURES	7,760.34	7,495.73	7,381.85	11,300.00	12,800.00	13.3%

	COMMUNITY CENTER DIVISION					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6421-19-0	EXTERMINATION	260.00	260.00	300.00	195.00	300.00
01-6450-19-0	BLDG & GROUNDS	399.85	740.73	3,000.00	323.62	3,000.00
01-6621-19-0	ELECTRIC	5,648.20	5,180.21	6,000.00	4,544.29	7,500.00
01-6622-19-0	GAS-NATURAL	1,187.68	1,200.91	2,000.00	2,115.79	2,000.00
	TOTALS	7,495.73	7,381.85	11,300.00	7,178.70	12,800.00

Public Service Department Cemeteries Division

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

A Cemetery Donation Fund began in May 2004 for capital improvements, also \$200 interment fee for each burial generates revenue for this fund.

Goals for 2018-2019:

- Digital mapping and identification of burial plots at Lakewood Memorial Cemetery \$45,000 (See Gen. Const. Fund 05-6824-00)
- Curb Replacement \$2,000 (See Gen. Const. Fund 05-6823)

**CITY OF HENDERSON
2018-2019 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT
CEMETERY DIVISION**

EXPENDITURES BY CLASSIFICATION						
	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
MAINTENANCE/OPERATIONS	1,637.79	1905.8	520.99	2,000.00	4,000.00	100.0%
CAPITAL OUTLAY		3,807.88	0.00	5,000.00	5,000.00	0.0%
TOTAL EXPENDITURES	1,637.79	5,713.68	520.99	7,000.00	9,000.00	28.6%

	PUBLIC SERVICES CEMETERY DIVISION					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6450-21-0	BLDG & GROUNDS	1,905.80	520.99	2,000.00	1,904.14	4,000.00
	TOTAL OPERATING EXPENSES	1,905.80	520.99	2,000.00	1,904.14	4,000.00
01-6750-21-0	CAPITAL	3,807.88		5,000.00	4,350.00	5,000.00
	TOTAL CAPITAL	3,807.88	0.00	5,000.00	4,350.00	5,000.00
	TOTALS	5,713.68	520.99	7,000.00	6,254.14	9,000.00

CEMETERY DIVISION REVENUES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
60-5380-00-	INTEREST	- 74.59	- 91.93	- 50.00	- 257.34	- 300.00
60-5907-00-	BURIAL FEES	- 51,780.00	- 27,750.00	- 30,000.00	- 35,315.00	- 30,000.00
	TOTAL REVENUES	- 51,854.59	- 27,841.93	- 30,050.00	- 35,572.34	- 30,300.00
CEMETERY DIVISION EXPENSES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
60-6450-00-	BUILDING/GROUNDS	500.00				
60-6460-00-	GRAVE PREPARATION	30,358.00	12,000.00	29,800.00	24,535.00	30,000.00
60-6621-00-	Electricity	154.72	157.01	250.00	85.53	300.00
60-6751-00-	TRANSFER TO GENERAL CONST FUND		65,000.00			
	TOTAL EXPENSES	31,012.72	77,157.01	30,050.00	24,620.53	30,300.00

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 2018-2019:

- Substandard building demolitions \$20,000 (See General Construction fund 05-6435-00)
- Community Development Pick up \$29,000 (See Equipment Replacement fund 09-6831-00)
- Large map Scanner/Printer/Plotter \$8,000 (See Capital 01-6750-12)

**CITY OF HENDERSON
2018-2019 ADOPTED BUDGET**

COMMUNITY DEVELOPMENT DIVISION

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
SALARIES/BENEFITS	257,946.63	266191.4	269,406.00	282,351.00	290,569.00	2.9%
MAINTENANCE/OPERATIONS	35,872.23	53824.25	88,116.14	28,600.00	37,400.00	30.8%
CAPITAL OUTLAY		7,465.00	2,114.98	4,466.00	9,200.00	106.0%
TOTAL EXPENDITURES	293,818.86	327,480.65	359,637.12	315,417.00	337,169.00	6.9%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2017-18	Approved 2018-19 Wages	Budget Total
6100-12	Supervision	Community Dev. Mgr	1	25	56,479	57,678	\$ 57,678
6130-12	Labor	Building Services Crt	1	24	53,788	56,789	
		Health Official	1	19	42,146	43,945	
		Code Enfor. Officer	1	14	33,022	34,222	\$ 134,956
6110-12	Clerical	Admin. Assistant	1	14	33,022	33,010	\$ 33,010
6190-12	Overtime						\$ -
6192-12	Longevity						\$ 1,376
6193-12	Merit Raise						\$ 6,206
6196-12	Salary Adjustment						\$ 815
6200-12	Retirement						\$ 38,623
6210-12	SS Taxes						\$ 17,905
TOTAL SALARIES/BENEFITS						\$ 290,569	

CITY OF HENDERSON

ADOPTED BUDGET

2018 - 2019

COMMUNITY DEVELOPMENT						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6100-12-0	SUPERVISION	54,285.14	55,370.90	56,479.00	45,617.04	57,678.00
01-6110-12-0	CLERICAL	31,477.80	28,994.27	33,022.00	26,661.60	33,010.00
01-6130-12-0	LABOR OPERATIONS	124,072.00	125,818.35	128,956.00	104,307.66	134,956.00
01-6190-12-0	OVERTIME	118.50	80.56			
01-6192-12-0	LONGEVITY	789.00	952.00	1,392.00	1,136.00	1,376.00
01-6193-12-0	MERIT RAISE	5,135.30	6,647.04	7,200.00	6,035.42	6,206.00
01-6196-12-0	SALARY ADJUSTMENT	812.14	812.12	815.00	812.15	815.00
01-6200-12-0	RETIREMENT	33,381.29	34,473.19	37,055.00	29,752.69	38,623.00
01-6210-12-0	S S TAXES	16,120.23	16,257.57	17,432.00	13,586.29	17,905.00
	TOTAL SALARIES/BENEFITS	266,191.40	269,406.00	282,351.00	227,908.85	290,569.00
01-6290-12-0	UNIFORMS	464.00	370.94	500.00		500.00
01-6330-12-0	MEDICAL	33.25	33.25	100.00		100.00
01-6340-12-0	DATA PROCESSING					8,400.00
01-6430-12-0	EQUIPMENT	3,917.47	1,755.64	1,900.00	1,149.43	800.00
01-6431-12-0	VEHICLES	2,808.11	797.82	2,000.00	1,710.24	2,000.00
01-6450-12-0	BLDG & GROUNDS	221.34	877.46	1,000.00		
01-6460-12-0	CONTRACT SERVICES	27,889.82	58,022.18			4,000.00
01-6540-12-0	ADVERTISING	916.80	952.10	1,500.00	1,264.20	1,500.00
01-6580-12-0	TRAVEL & SCHOOLS	2,932.22	1,776.83	3,000.00	1,540.65	3,000.00
01-6610-12-0	OFFICE	4,527.39	3,554.22	4,000.00	2,777.92	2,800.00
01-6612-12-0	CONSUMABLES	239.28	321.47	500.00	176.66	500.00
01-6619-12-0	POSTAGE	753.60	1,557.69	2,000.00	1,129.29	2,000.00
01-6623-12-0	COMMUNICATIONS- C. DEV.	4,012.66	5,545.54	6,100.00	6,162.54	6,300.00
01-6626-12-0	GAS-OIL & DIESEL	4,112.00	4,121.19	5,000.00	3,068.31	4,500.00
01-6640-12-0	DUES & SUBSCRIPTIONS	996.31	964.81	1,000.00	721.81	1,000.00
01-6740-12-0	TRANSFER EQUIPMENT REPLACEMENT	7,465.00	7,465.00	4,466.00	4,466.00	
	TOTAL OPERATING EXPENSES	61,289.25	88,116.14	33,066.00	24,167.05	37,400.00
01-6750-12-0	CAPITAL		2,114.98			9,200.00
	TOTAL CAPITAL		2,114.98			9,200.00
	TOTALS	327,480.65	359,637.12	315,417.00	252,075.90	337,169.00

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 2018-2019:

- Annual Bunker Gear \$15,500 (assumes \$8,800 bunker gear grant. Without grant expenditure will be reduced to \$6,700)
- Brush Truck Skid \$20,000
- Pagers for volunteers \$6,500
- Hoods and Gloves \$10,500
- New Truck Equipment \$10,000
- Gas Detectors \$2,000
- New Flooring on Admin Side \$8,500
- AEDs for placement in various City buildings. \$14,000

(Above Costs are included in Capital 01-6750-15)

**CITY OF HENDERSON
2018-2019 ADOPTED BUDGET**

FIRE DEPARTMENT

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
SALARIES/BENEFITS	1,251,187.18	1,299,403.53	1,409,445.92	1,503,499.00	1,543,853.00	2.7%
MAINTENANCE/OPERATIONS	143,763.00	172,541.82	223,921.28	145,450.00	266,731.00	83.4%
CAPITAL OUTLAY	34,000.00	100,446.68	32,609.97	87,844.00	97,000.00	10.4%
TOTAL EXPENDITURES	1,428,950.18	1,572,392.03	1,665,977.17	1,736,793.00	1,907,584.00	9.8%

SALARIES & BENEFITS

Account Description	Title	Authorized Positions	Wage Group	Approved 2017-18	Approved 2018-19 Wages	Budget Total
6100-15 Supervision	Fire Chief	1	36	96,598	100,597	\$ 100,597
6110-15 Clerical	Administrative Tech	1	16	36,407	37,307	\$ 37,307
6130-15 Labor Operations	Deputy Fire Chief	1	31	75,687	76,686	
	Fire Captain	3	25	148,459	156,869	
	Lieutenant	3	22	128,234	137,150	
	Fire Fighter	12	19	443,174	467,804	
	Holiday Pay			56,100	58,391	\$ 896,900
6190-15 Automatic Overtime						\$ 102,000
6191-15 Add'l Overtime						\$ 45,000
6192-15 Longevity						\$ 9,964
6193-15 Merit Raise						\$ 25,398
6194-15 Certificate Pay						\$ 22,800
6196-15 Pay Adjustment						\$ 3,423
6200-15 Retirement						\$ 205,341
6210-15 SS Taxes						\$ 95,123
TOTAL SALARIES/BENEFITS						\$ 1,543,853

	FIRE DEPARTMENT					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6100-15-	SUPERVISION	72,747.22	94,702.92	96,598.00	78,020.67	100,597.00
01-6110-15-	CLERICAL	31,739.50	35,692.54	36,407.00	29,405.25	37,307.00
01-6130-15-	LABOR OPERATIONS	757,962.71	812,923.48	851,654.00	667,946.03	896,900.00
01-6190-15-	OVERTIME	116,041.28	87,977.36	102,000.00	71,097.92	102,000.00
01-6191-15-	ADDITIONAL OVERTIME		32,283.05	45,000.00	33,494.55	45,000.00
01-6192-15-	LONGEVITY	9,148.00	11,107.95	11,856.00	9,212.00	9,964.00
01-6193-15-	MERIT RAISE	48,517.14	48,128.66	45,900.00	35,583.03	25,398.00
01-6194-15-	CERTIFICATE PAY	20,030.46	19,984.35	20,401.00	15,934.26	22,800.00
01-6196-15-	SALARY ADJUSTMENT	3,410.99	3,410.95	3,423.00	3,410.97	3,423.00
01-6200-15-	RETIREMENT	163,298.79	180,801.05	197,445.00	152,295.44	205,341.00
01-6210-15-	SS TAXES	76,507.44	82,433.61	92,815.00	68,590.89	95,123.00
	TOTAL SALARIES/BENEFITS	1,299,403.53	1,409,445.92	1,503,499.00	1,164,991.01	1,543,853.00
01-6290-15-	UNIFORMS	6,292.00	4,129.93	6,500.00	5,166.88	6,500.00
01-6330-15-	MEDICAL	219.01		1,300.00	33.25	500.00
01-6341-15-	VOLUNTEER FIRE DEPT	8,015.37	7,011.65	10,000.00	7,863.31	10,000.00
01-6343-15-	EMERGENCY MANAGEMENT EXPENSE	3,997.60	5,973.37			
01-6352-15-	VOLUNTEER FIRE VFIS INSURANCE	3,950.00	3,550.00	3,950.00	3,827.00	3,950.00
01-6421-15-	EXTERMINATION	520.00	520.00	500.00	390.00	500.00
01-6430-15-	EQUIPMENT	22,516.08	23,262.56	24,000.00	13,417.69	26,000.00
01-6431-15-	VEHICLES	58,463.76	25,205.29	16,000.00	12,812.96	20,000.00
01-6433-15-	LADDER TESTING	695.00	695.00	1,800.00	725.00	1,800.00
01-6450-15-	BLDG & GROUNDS	8,940.53	11,466.56	7,500.00	4,189.38	10,000.00
01-6530-15-	RADIO	534.88		1,000.00	839.56	1,000.00
01-6540-15-	ADVERTISING			250.00		250.00
01-6580-15-	TRAVEL & SCHOOLS	2,991.73	1,500.00	6,500.00	1,984.94	6,500.00
01-6581-15-	TRAINING	514.99	4,514.12	4,500.00	37.80	4,500.00
01-6610-15-	OFFICE	2,483.36	2,959.90	7,500.00	4,500.19	3,500.00
01-6611-15-	JANITOR	1,251.83	1,553.02	1,800.00	887.27	1,500.00
01-6612-15-	CONSUMABLE	2,571.74	2,502.90	2,500.00	2,222.74	2,800.00
01-6615-15-	MINOR APPARATUS/SMALL TOOLS	985.75	1,744.71	1,800.00	375.18	1,800.00

	FIRE DEPARTMENT CONT'D					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6619-15-	POSTAGE	- 106.39	219.00	250.00	55.08	250.00
01-6621-15-	ELECTRIC	18,148.39	15,529.03	12,500.00	6,087.35	12,500.00
01-6622-15-	GAS-NATURAL	3,141.60	3,519.84	3,500.00	1,822.47	3,500.00
01-6623-15-	COMMUNICATIONS-FIRE DEPT	5,272.95	6,820.01	7,000.00	6,168.67	8,000.00
01-6626-15-	GAS-OIL-& DIESEL	13,332.56	14,768.01	16,000.00	12,934.00	16,000.00
01-6640-15-	DUES & SUBSCRIPTIONS	5,309.08	3,533.26	5,800.00	3,773.10	4,800.00
01-6740-15-	TRANSFER EQUIPMENT REPLACEMENT	27,814.00	27,814.00	11,414.00	11,414.00	6,201.00
01-6745-15-	FIRE TRUCK LEASE PAYMENT		52,129.12	52,130.00	52,129.12	111,380.00
01-6830-15-	VOLUNTEER PENSION (TRANSFERS)	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00
	TOTAL OPERATING EXPENSES	200,355.82	223,921.28	208,994.00	156,656.94	266,731.00
01-6750-15-	CAPITAL	72,632.67	32,609.97	24,300.00		97,000.00
	TOTAL CAPITAL	72,632.67	32,609.97	24,300.00	0.00	97,000.00
	TOTALS	1,572,392.02	1,665,977.17	1,736,793.00	1,321,647.95	1,907,584.00

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 2018-2019:

- Purchase of all necessary Ballistic Vests for department \$24,000
- Annual Vehicle Replacement program 2 patrol vehicles, 1 CID \$114,500
- Replace 4 desktop Computers \$7,000

(for above See Capital 01-6750-16)

- Cloud Technology for DA Paperwork \$2,560 (See Equipment 01-6430-16)
- Property room Improvements \$2,000 (See Equipment 01-6430-16)

**CITY OF HENDERSON
2018-2019 ADOPTED BUDGET**

POLICE DEPARTMENT

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
SALARIES/BENEFITS	2,307,650.35	2,505,366.41	2,503,927.36	2,610,343.00	2,873,865.00	10.1%
MAINTENANCE/OPERATIONS	314,276.00	285,222.37	357,081.71	251,000.00	311,832.00	24.2%
CAPITAL OUTLAY	107,800.00	119,999.29	141,288.60	131,695.00	145,860.00	10.8%
TOTAL EXPENDITURES	2,729,726.35	2,910,588.07	3,002,297.67	2,993,038.00	3,331,557.00	11.3%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2017-18	Approved 2018-19 Wages	Budget Total
6100-16	Supervision	Police Chief	1	36	72,450	100,397	\$ 100,397
6110-16	Clerical	Sr. Dispatcher/Record	1	16	36,407	39,407	
		Chief Secretary	1	16	36,407	40,007	
		Dispatcher/Records	8	15	277,382	283,384	
		Admin Assistant	1	16		38,506	
							\$ 401,304
6130-16	Labor Operations	Deputy Chief	1	31	75,687	76,586	
		Captain	1	27	62,268	65,968	
		Crime Prevention	1	25	56,478	58,878	
		Lieutenant	4	25	225,914	239,112	
		C.I.D.-Sgt	5	22	243,943	256,690	
		Patrol Sergeant	4	22	195,155	204,102	
		Patrol Officer	12	19	487,235	550,888	
		Traffic Officer	0	19	42,145	0	
							\$ 1,452,224
6172-16	Liasion Officer	C.I.D. Sgt-Liasion	1	25	58,272	61,921	\$ 61,921
6172-16	Liasion Officer	Patrol Officers	2			84,290	\$ 84,290
6190-16	Overtime						\$ 90,000
6192-16	Longevity						\$ 16,356
6193-16	Merit Raise						\$ 54,324
6194-16	Certificate Pay						\$ 39,900
6196-16	Pay Adjustment						\$ 6,683
6197-16	Car Allowance						\$ 7,200
6200-16	Retirement						\$ 382,197
6210-16	SS Taxes						\$ 177,069
TOTAL SALARIES/BENEFITS							\$ 2,873,865

	POLICE DEPARTMENT					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6100-16-0	SUPERVISION	76,384.62	85,922.41	72,450.00	54,013.15	100,397.00
01-6110-16-0	CLERICAL	330,550.41	337,631.91	350,196.00	310,448.43	401,304.00
01-6130-16-0	LABOR OPERATIONS	1,351,955.36	1,337,969.40	1,388,825.00	1,081,588.13	1,452,224.00
01-6172-16-0	LIAISON OFFICER	56,008.68	57,128.76	58,272.00	45,037.17	146,211.00
01-6190-16-0	OVERTIME	84,745.76	69,850.19	90,000.00	69,634.14	90,000.00
01-6192-16-0	LONGEVITY	15,008.62	16,914.11	20,176.00	16,421.52	16,356.00
01-6193-16-0	MERIT RAISE	82,363.96	82,198.58	81,900.00	63,954.21	54,324.00
01-6194-16-0	CERTIFICATE PAY	36,626.67	38,784.47	38,002.00	30,091.77	39,900.00
01-6196-16-0	SALARY ADJUSTMENT	6,659.44	6,497.01	6,683.00	6,334.57	6,683.00
01-6197-16-0	CAR ALLOWANCE				900.00	7,200.00
01-6200-16-0	RETIREMENT	314,908.60	321,249.98	342,691.00	271,189.64	382,197.00
01-6210-16-0	S S TAXES	150,154.29	149,780.54	161,148.00	123,969.98	177,069.00
	TOTAL SALARIES/BENEFITS	2,505,366.41	2,503,927.36	2,610,343.00	2,073,582.71	2,873,865.00
01-6290-16-0	UNIFORMS	11,183.13	7,363.76	13,500.00	10,082.44	16,766.00
01-6330-16-0	MEDICAL	1,782.50	1,284.75	2,500.00	466.50	2,500.00
01-6333-16-0	SANE TESTING	3,500.75	3,000.00	3,000.00	3,130.00	10,000.00
01-6340-16-0	DATA PROCESSING	23,592.40	26,774.70	25,500.00	23,441.00	25,000.00
01-6343-16-0	EMERGENCY MANAGEMENT EXPENSE			4,000.00	3,044.35	9,779.00
01-6421-16-0	EXTERMINATION	280.00	280.00	500.00	210.00	500.00
01-6430-16-0	EQUIPMENT	13,874.11	20,491.95	20,500.00	18,749.16	26,750.00
01-6431-16-0	VEHICLE	51,972.48	41,617.92	35,000.00	26,590.74	42,000.00
01-6440-16-0	LEASE OF EQUIPMENT	5,390.00				
01-6450-16-0	BLDG & GROUNDS	5,066.79	1,637.29	5,000.00	3,758.77	5,000.00
01-6530-16-0	RADIO	18,948.99	1,042.14	2,500.00	905.88	2,500.00
01-6579-16-0	LEOSE TRAINING EXPENSE STATE	1,373.65	2,332.37	3,500.00	2,715.00	3,500.00
01-6580-16-0	TRAVEL & SCHOOLS	7,043.88	9,881.44	10,000.00	4,172.12	12,000.00
01-6610-16-0	OFFICE	8,726.64	5,823.48	8,000.00	5,705.02	8,000.00

	POLICE DEPARTMENT CONT'D					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6612-16-0	CONSUMABLES	6,940.25	9,710.57	12,000.00	7,838.35	12,000.00
01-6619-16-0	POSTAGE	435.15	481.33	500.00	255.65	500.00
01-6621-16-0	ELECTRIC	19,647.90	19,034.70	22,000.00	17,802.34	22,000.00
01-6622-16-0	GAS-NATURAL		82.34			
01-6623-16-0	COMMUNICATIONS-POLICE	18,693.19	16,384.57	20,000.00	13,187.48	20,000.00
01-6626-16-0	GAS-OIL-& DIESEL	43,783.56	49,321.23	60,000.00	39,239.86	60,000.00
01-6640-16-0	DUES & SUBSCRIPTIONS	1,761.00	4,025.00	3,000.00	1,673.00	4,500.00
01-6700-16-0	DONATION EXPENDITURES	16,730.00	112,004.17		2,934.90	2,000.00
01-6701-16-0	TEXAS EASTERN 911 GRANT				20,557.83	
01-6702-16-0	TACTICAL EQUIPMENT GRANT					22,000.00
01-6740-16-0	TRANSFER EQUIPMENT REPLAC	24,496.00	24,508.00	19,195.00	19,195.00	4,537.00
	TOTAL OPERATING EXPENSES	285,222.37	357,081.71	270,195.00	225,655.39	311,832.00
01-6750-16-0	CAPITAL	119,999.29	141,288.60	112,500.00	85,822.63	145,860.00
	TOTAL CAPITAL	119,999.29	141,288.60	112,500.00	85,822.63	145,860.00
	TOTALS	2,910,588.07	3,002,297.67	2,993,038.00	2,385,060.73	3,331,557.00

FORFEITURE FUND REVENUES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
12-5380-00-	INTEREST	- 34.78	- 37.55	- 30.00	- 341.69	- 500.00
12-5611-00-	LOCAL FORFEITURES	- 1,706.78	- 5,748.15	- 250.00	- 62.86	
12-5701-00-	DEA FORFEITURES	- 3,707.83				
12-5999-00-	BEGINNING BALANCE			- 25,000.00		- 10,000.00
	TOTAL REVENUES	- 5,449.39	- 5,785.70	- 25,280.00	- 404.55	- 10,500.00
FORFEITURE FUND EXPENSES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
12-6461-00-	DEPARTMENTAL EXPENSE	5,790.50	1,892.60	25,280.00	445.00	10,500.00
	TOTAL EXPENSES	5,790.50	1,892.60	25,280.00	445.00	10,500.00

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
2018-2019 ADOPTED BUDGET**

ANIMAL CONTROL DIVISION

EXPENDITURES BY CLASSIFICATION						
	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
SALARIES/BENEFITS	126,594.67	132,224.73	133,776.41	131,776.00	143,995.00	9.3%
MAINTENANCE/OPERATIONS	31,350.00	31,404.18	40,183.49	48,300.00	52,900.00	9.5%
CAPITAL OUTLAY	15,000.00	8,031.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	172,944.67	171,659.91	173,959.90	180,076.00	196,895.00	9.3%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2017-18	Approved 2018-19 Wages	Budget Total
6130-20	Labor Operations	Animal Control Supv	1	17	38,228	38,228	
		Animal Control Offr.	2	14	66,043	66,344	\$ 104,572
6189-20	Animal Control Assign Pay						\$ -
6190-20	Overtime						\$ 2,500
6192-20	Longevity						\$ 200
6193-20	Merit Raise						\$ 2,825
6194-20	Certificate Pay						\$ 5,400
6196-20	Salary Adjustment						\$ 489
6200-20	Retirement						\$ 19,130
6210-20	SS Taxes						\$ 8,879
TOTAL SALARIES/BENEFITS							\$ 143,995

CITY OF HENDERSON

ADOPTED BUDGET

2018 - 2019

	ANIMAL SHELTER DIVISION					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6130-20-0	LABOR OPERATIONS	86,072.70	100,716.36	104,271.00		104,572.00
01-6180-20-0	PART TIME/TEMPORARY	16,456.67	229.80		82,725.72	
01-6189-20-0	ANIMAL CONTROL ASSIGNMNT	700.00	700.00			
01-6190-20-0	OVERTIME	1,221.90	3,049.35	1,500.00	2,525.94	2,500.00
01-6192-20-0	LONGEVITY	532.00	765.86	96.00	56.00	200.00
01-6193-20-0	MERIT RAISE	3,542.84	2,146.72		242.34	2,825.00
01-6194-20-0	CERTIFICATE PAY	1,799.98	969.22		1,869.21	5,400.00
01-6196-20-0	SALARY ADJUSTMENT	487.30	487.27	489.00	487.27	489.00
01-6200-20-0	RETIREMENT	14,315.29	16,730.04	17,280.00	14,156.27	19,130.00
01-6210-20-0	S S TAXES	7,096.05	7,981.79	8,140.00	6,326.76	8,879.00
	TOTAL SALARIES/BENEFITS	132,224.73	133,776.41	131,776.00	108,389.51	143,995.00
01-6290-20-0	UNIFORMS	751.80	1,772.73	1,200.00	1,081.08	1,200.00
01-6330-20-0	MEDICAL	487.25	2,370.50	750.00	860.76	750.00
01-6344-20-0	VETERINARY	5,000.00	5,152.71	6,500.00	5,226.41	6,500.00
01-6421-20-0	EXTERMINATION	480.00	480.00	600.00	360.00	600.00
01-6430-20-0	EQUIPMENT	1,987.81	2,596.00	2,000.00	1,993.40	2,000.00
01-6431-20-0	VEHICLES	1,690.27	1,103.79	1,800.00	787.37	1,800.00
01-6450-20-0	BLDG & GROUNDS	697.29	1,441.28	2,000.00	1,707.45	2,000.00
01-6530-20-0	RADIO	44.00				
01-6540-20-0	ADVERTISING	50.00				
01-6580-20-0	TRAVEL & SCHOOLS	535.46	1,744.62	1,000.00	666.52	1,000.00
01-6610-20-0	OFFICE	1,179.48	3,161.78	5,000.00	1,595.41	5,000.00
01-6612-20-0	CONSUMABLE	284.70	294.85	600.00	519.64	600.00
01-6613-20-0	CHEMICALS	3,987.16	1,813.47	2,500.00	1,856.75	2,500.00
01-6619-20-0	POSTAGE	62.59	75.13	300.00	1,065.25	400.00
01-6620-20-0	ANIMAL CARE SUPPLIES	5,092.15	6,492.43	7,500.00	5,159.67	11,000.00
01-6621-20-0	ELECTRIC	6,768.64	7,188.31	11,500.00	6,301.67	11,500.00
01-6623-20-0	COMMUNICATIONS-ANIMAL SH	1,421.56	2,952.49	3,700.00	3,399.88	3,700.00
01-6626-20-0	GAS-OIL& DIESEL	884.02	1,393.40	1,200.00	2,001.78	2,200.00
01-6640-20-0	DUES & SUBSCRIPTIONS		150.00	150.00		150.00
	TOTAL OPERATING EXPENSES	31,404.18	40,183.49	48,300.00	34,583.04	52,900.00
01-6750-20-0	CAPTIAL	8,031.00				
	TOTAL CAPITAL	8,031.00	0.00	0.00	0.00	0.00
	TOTALS	171,659.91	173,959.90	180,076.00	142,972.55	196,895.00

Non-Departmental Expenditures

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

MISCELLANEOUS DEPARTMENTS						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6350-23-0	MAIN ST. CONTRACT	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
01-6314-25-0	H.E.D.C.O. SALES TAX		0.02	1,325,000.00	1,154,617.11	1,385,000.00
01-6422-25-0	CONTRACT SANITATION SERVICES	1,611,793.31	1,838,293.44	1,700,000.00	1,339,801.14	1,780,000.00
01-6424-25-0	COMMUNITY DEVELOPMENT PROGRAM	5,000.00				
01-6641-25-0	FIREWORKS & FESTIVAL	17,759.08	18,810.58	18,000.00	4,670.70	20,000.00
01-6642-25-0	MINERAL TAXES	19.50	4.05	5.00	11.95	15.00
01-6751-25-0	PURCHASE OF PROPERTY		22,547.88			
01-6760-25-0	HOME GRANT	267,371.25				
01-6794-25-0	GENERAL CONSTRUCTION FUND	178,296.00			676,300.00	105,853.00
01-6800-25-0	FEMA REIMBURSEMENT		60,324.80			
	TOTALS	2,097,239.14	1,956,980.77	3,060,005.00	3,192,400.90	3,307,868.00

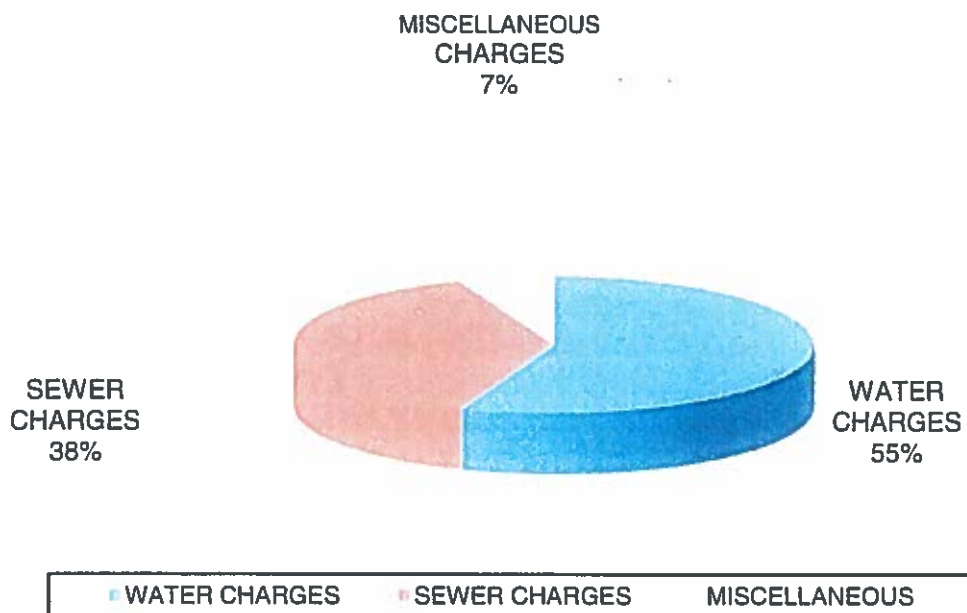
Non-Departmental Expenditures

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

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	INSURANCES					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
01-6217-29-0	HEDCO DIRECTOR-INSURANCE					14,400.00
01-6218-29-0	HEDCO DIRECTOR-INSURANCE-HCA					1,000.00
01-6219-29-0	HEALTH INSURANCE-HCA		48,000.00	60,000.00	46,782.52	60,000.00
01-6220-29-0	HEALTH INSURANCE	741,399.16	792,935.07	800,000.00	600,475.69	892,480.00
01-6221-29-0	LIFE INSURANCE	6,709.01	6,547.09	8,800.00	4,536.56	9,700.00
01-6230-29-0	WORKER'S COMP INSURANCE (75%)	65,977.66	65,380.79	70,000.00	73,858.99	84,000.00
01-6231-29-0	LONG TERM DISABILITY INS.	10,869.72	13,589.38	13,200.00	10,237.98	14,520.00
01-6520-29-0	GENERAL LIABILITY INS. 65%	5,636.06	7,276.00	8,250.00	7,475.65	9,075.00
01-6521-29-0	PROPERTY INSURANCE 55%	18,195.94	18,988.12	20,000.00	20,473.20	22,000.00
01-6522-29-0	AUTO INSURANCE 60%	20,097.99	22,230.00	24,530.00	25,896.00	28,490.00
01-6523-29-0	TEC (UNEMPLOYMENT)INS	15,908.26	20,687.92	10,000.00	6.42	10,000.00
01-6524-29-0	CRIME INSURANCE (50%)	442.96	414.00	525.00	424.50	600.00
01-6525-29-0	BOND INSURANCE	175.00		250.00		250.00
01-6526-29-0	PUBLIC OFFICIAL INSURANCE	14,695.35	16,809.00	18,590.00	17,281.00	20,450.00
01-6527-29-0	LAW ENFORCEMENT INSURANCE	14,536.87	13,872.84	15,000.00	15,075.00	16,500.00
	TOTALS	914,643.98	1,026,730.21	1,049,145.00	822,523.51	1,183,465.00
	TOTAL GENERAL FUND EXPENS	10,908,440.70	10,961,336.71	12,480,295.00	10,665,517.38	13,536,110.00

WATER & SEWER FUND ANTICIPATED REVENUES 2018-2019



REVENUES:

WATER CHARGES	\$	3,279,000.00
SEWER CHARGES	\$	2,257,000.00
MISCELLANEOUS	\$	351,000.00

TOTAL ANTICIPATED REVENUES 2018-2019	\$	<u>5,887,000.00</u>
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WATER & SEWER FUND REVENUES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
30-5360-00-0	WATER CHARGES	- 2,776,456.90	- 2,696,188.84	- 3,110,995.00	- 2,205,551.58	- 3,275,000.00
30-5361-00-0	WATER CONNECTIONS	- 8,810.00	- 1,570.00	- 2,000.00	- 1,855.00	- 2,000.00
30-5362-00-0	WATER SERVICE CHARGE	- 7,301.01	- 1,692.00	- 2,000.00	- 628.00	- 2,000.00
30-5365-00-0	SEWER CHARGES	- 1,936,950.63	- 1,769,046.71	- 2,221,757.00	- 1,372,066.48	- 2,255,000.00
30-5366-00-0	SEWER CONNECTIONS	- 2,405.60	- 300.00	- 2,000.00	- 1,450.00	- 2,000.00
30-5370-00-0	RECONNECT CHARGES	- 10,885.00	- 6,810.00	- 8,000.00	- 7,470.00	- 8,000.00
30-5450-00-0	PENALTY	- 82,150.55	- 92,567.99	- 85,000.00	- 80,797.67	- 90,000.00
30-5501-00-0	INTEREST	- 8,319.56	- 6,896.72	- 8,000.00	- 17,493.68	- 26,000.00
30-5906-00-0	SALE OF CITY PROPERTY	- 1,467.22	- 12,266.57	- 3,000.00		- 3,000.00
30-5907-00-0	W & S OVER & SHORT	150.60	178.78		263.84	
30-5908-00-0	LEASE OF PROPERTY	- 1,300.00		- 1,300.00		
30-5950-00-0	PRIVATE LIFT STATION MAINT					- 15,000.00
30-5991-00-0	2012 SERIES PROCEEDS		- 81,922.66			
30-5993-00-0	FEMA FUNDS RECEIVED	- 24,950.00				
30-5998-00-0	TRANSFER FROM EQUIPMENT R	- 128,399.23				
30-6902-00-0	MISCELLANEOUS REVENUE	- 10,480.41	418.42	- 1,000.00	- 1,200.10	- 209,000.00
	TOTAL WATER/SEWER REVENUE	- 4,999,725.51	- 4,668,664.29	- 5,445,052.00	- 3,688,248.67	- 5,887,000.00

WATER & SEWER REVENUES DETAILS

CHARGES FOR SERVICES

5360 WATER CHARGES

\$3,275,000

Description:

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

First 2,000 gal	\$16.50
Next 10,000 gal	\$ 3.41 per thousand gal.
Over 12,000 gal	\$ 3.91 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	\$ 300.00
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 \$2,255,000

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 \$ 12.10

First 2,000 gal/H2O \$14.30

Over 2,000

Over 2,000

(per thousand) \$ 3.30

(per thousand) \$ 3.41

Maximum (12,000 gal) \$ 45.10

No max

Assumption:

Based upon history of usage.

5366 SEWER CONNECTIONS \$ 2,000

Description:

Fees are charged for sewer taps.

Rates are as follows:

4" tap \$400.00

6" tap \$450.00

Assumption:

Based upon history.

TOTAL CHARGES FOR SERVICES \$ 5,536,000

MISCELLANEOUS REVENUES:

5370 RECONNECT 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	\$ 90,000
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Description:

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

Assumption:

Based upon history.

5501	INTEREST	\$ 26,000
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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
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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.

5950	PRIVATE LIFT STATION MAINT	\$ 15,000
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6902	MISCELLANEOUS REVENUE	\$ 209,000
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Description:

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

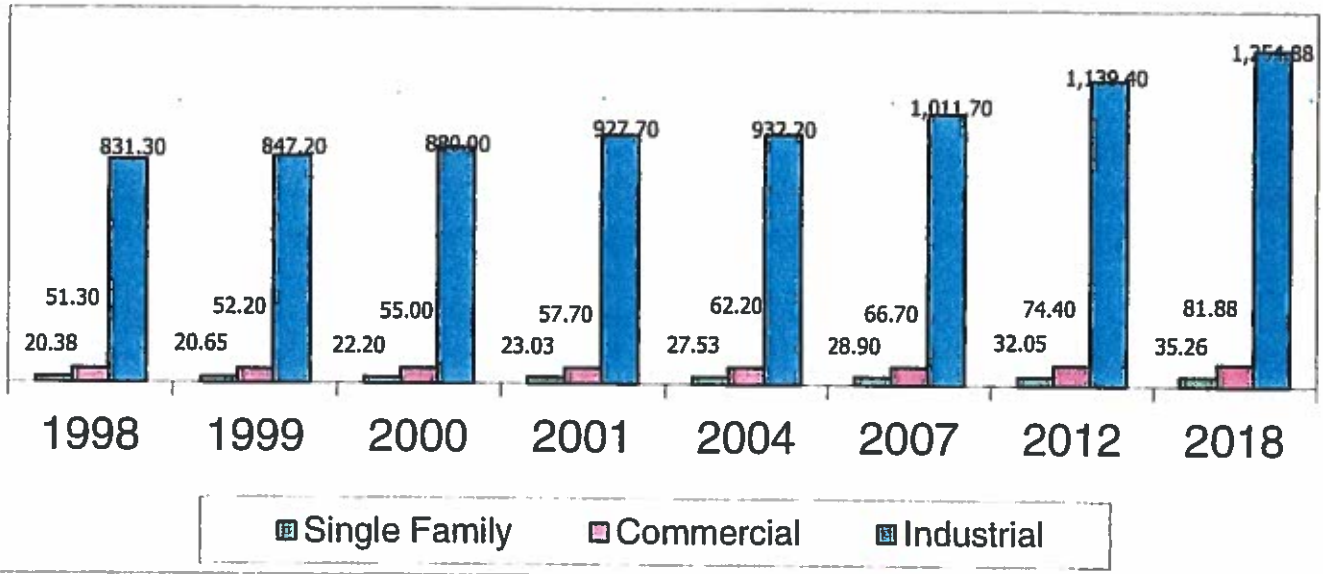
Assumption:

One time payment from Lake Striker agreement

TOTAL MISCELLANEOUS	\$ 351,000
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TOTAL WATER & SEWER REVENUES	\$ 5,887,000
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HISTORY OF WATER RATES By Average User



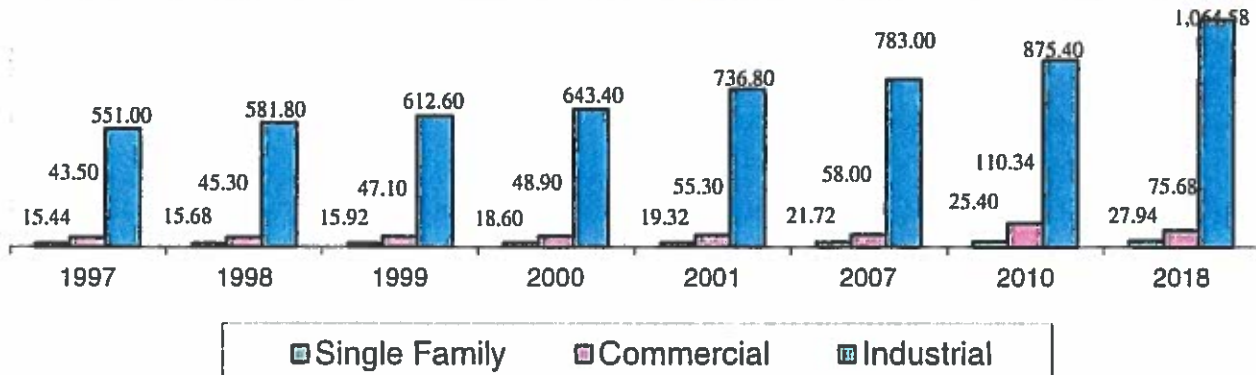
<u>Water Rates</u>	Inside City Limit Rates Effective:							
	Oct-98	Oct-99	Oct-00	Oct-01	Oct-04	Oct-07	Nov-12	Jun-18
First 2,000 Gallons: \$	8.00	\$ 8.00	\$ 9.00	\$ 9.00	\$ 13.50	\$ 13.50	\$ 15.00	\$ 16.50
Next 10,000 Gallons:	2.25	2.30	2.40	2.55	2.55	2.80	3.10	3.41
Next 12,000 Gallons:	2.60	2.65	2.75	2.90	2.90	3.15	3.55	3.91

<u>Average Users</u>								
Single Family 7,500 gal.	\$ 20.38	\$ 20.65	\$ 22.20	\$ 23.03	\$ 27.53	\$ 28.90	\$ 32.05	\$ 35.26
Commercial 20,000 gal.	\$ 51.30	\$ 52.20	\$ 55.00	\$ 57.70	\$ 62.20	\$ 66.70	\$ 74.40	\$ 81.88
Industrial 320,000 gal.	\$ 831.30	\$ 847.20	\$ 880.00	\$ 927.70	\$ 932.20	\$ 1,011.70	\$ 1,139.40	\$ 1,254.88

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

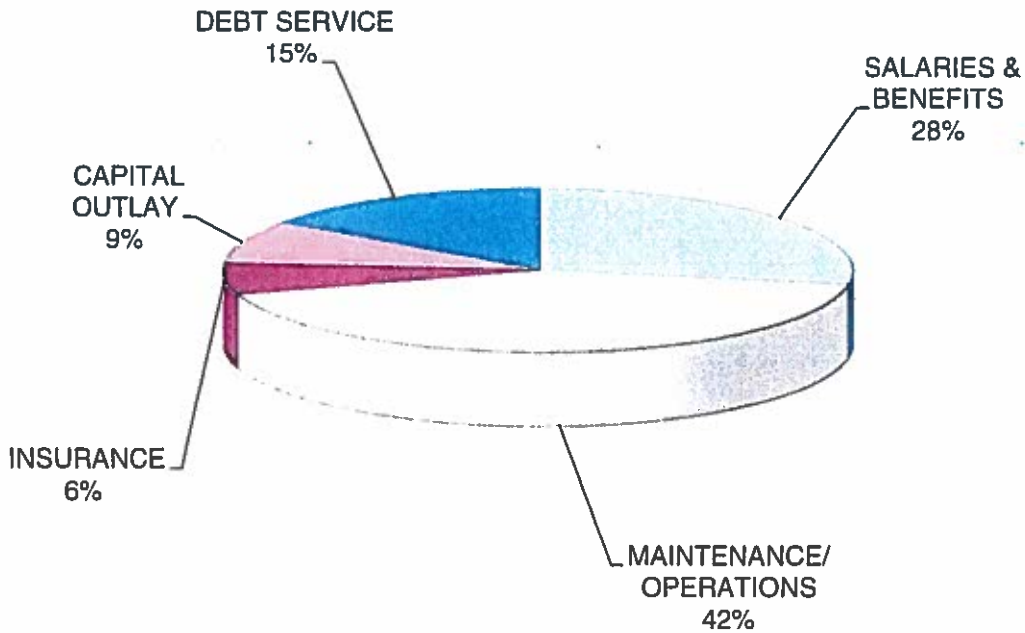


Inside City Limit Rates Effective:

<u>Sewer Rates</u>	Oct-97	Oct-98	Oct-99	Oct-00	Oct-01	Oct-07	Oct-10	Jun-18
<u>Single Family</u>								
First 2,000 Gallons: \$	8.00	\$ 8.00	\$ 8.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 11.00	\$ 12.10
Next 10,000 Gallons:	1.55	1.60	1.65	2.00	2.15	2.65	3.00	3.30
Maximum Bill:	23.50	24.00	24.50	29.00	30.50	35.50	41.00	45.10
<u>Commercial/Industrial</u>								
First 2,000 Gallons: \$	12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 13.00	\$ 13.00	\$ 13.00	\$ 14.30
Over 2,000 Gallons:	1.75	1.85	1.95	2.05	2.35	2.50	2.80	3.41
<u>Average Users</u>								
Single Family 6,800	15.44	15.68	15.92	18.60	19.32	21.72	25.40	27.94
Commercial 20,000	43.50	45.30	47.10	48.90	55.30	58.00	63.40	75.68
Industrial 310,000	551.00	581.80	612.60	643.40	736.80	783.00	875.40	1,064.58

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 2018. The waste at SSWWTP is approximately 85% residential, at NSWWTP it is approximately 80% industrial.

WATER & SEWER EXPENSES BY CATEGORY

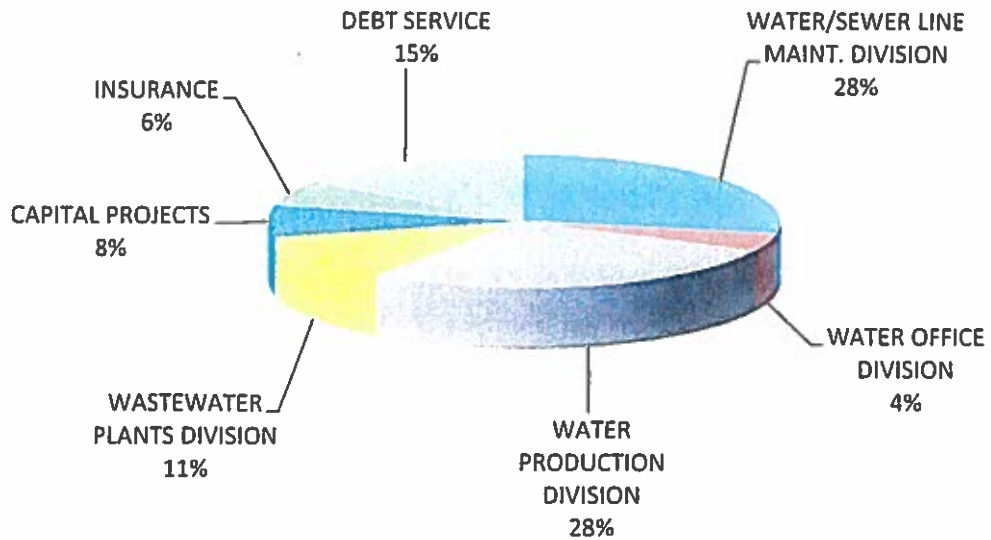


- | | |
|--|---|
| <input type="checkbox"/> SALARIES & BENEFITS | <input type="checkbox"/> MAINTENANCE/OPERATIONS |
| <input type="checkbox"/> INSURANCE | <input type="checkbox"/> CAPITAL OUTLAY |
| <input type="checkbox"/> DEBT SERVICE | |

SALARIES & BENEFITS	\$ 1,636,107.00
MAINTENANCE/OPERATIONS	\$ 2,491,823.00
INSURANCE	\$ 365,755.00
CAPITAL OUTLAY	\$ 496,755.00
DEBT SERVICE	\$ 896,560.00

TOTAL ANTICIPATED 2018-2019 EXPENSES	<u>\$ 5,887,000.00</u>
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WATER & SEWER FUND EXPENSES BY DEPARTMENTS



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

WATER/SEWER LINE MAINT. DIVISION	\$ 1,639,615.00
WATER OFFICE DIVISION	\$ 249,204.00
WATER PRODUCTION DIVISION	\$ 1,619,556.00
WASTEWATER PLANTS DIVISION	\$ 665,026.00
CAPITAL PROJECTS	\$ 451,284.00
INSURANCE	\$ 365,755.00
DEBT SERVICE	\$ 896,560.00

TOTAL ANTICIPATED 2018-2019 EXPENSES	<u><u>\$ 5,887,000.00</u></u>
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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 2018-2019:

- Funding was set aside specifically for the replacement of non-AMR water meters with AMR meters \$87,000 (See meter Change outs 30-6439-30)
- Funding was also set for replacement of AMR registers that begin to fail and need to be replaced \$21,600 (See AMR replacements 30-6442-30)

**CITY OF HENDERSON
2018-2019 ADOPTED BUDGET**

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

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
SALARIES/BENEFITS	844,722.50	836,000.85	873,380.49	887,739.00	903,642.00	1.8%
MAINTENANCE/OPERATIONS	862,740.77	749,718.32	659,769.79	714,200.00	735,973.00	3.0%
CAPITAL OUTLAY	10,000.00	4,079.59	9,702.03	42,538.00	0.00	-100.0%
TOTAL EXPENDITURES	1,717,463.27	1,589,798.76	1,542,852.31	1,644,477.00	1,639,615.00	-0.3%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2017-18	Approved 2018-19 Wages	Budget Totals
6100-30	Supervision	Utilities Director	1	31	75,687	79,336	\$ 79,336
6130-30	Labor Operations	Public Util Foreman	1	21	46,465	49,465	
		Maint Foreman	2	20	88,506	92,404	
		Crewleader	1	17	38,228	42,224	
		Maintenance Crew	1	17	38,228	39,127	
		Meter Systm Tech	1	15	34,672	36,773	
		Public Svcs Crew	7	13	220,148	216,055	
		Meter Reader	1	13	31,450	32,949	
		Laborer	1	9	25,874	25,873	\$ 534,870
6110-30	Clerical	Public Svcs Tech	1	14	32,375	36,022	\$ 36,022
6190-30	Overtime						\$ 50,000
6192-30	Longevity						\$ 6,372
6193-30	Merit Raise						\$ 17,907
6194-30	Certificate Pay						\$ 600
6196-30	Salary Adjustment						\$ 2,771
6200-30	Retirement						\$ 120,081
6210-30	SS Taxes						\$ 55,683
TOTAL SALARIES/BENEFITS							\$ 903,642

WATER & SEWER LINE MAINTENANCE						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
30-6100-30-0	SUPERVISION	72,747.22	74,202.18	75,687.00	61,131.21	79,336.00
30-6110-30-0	CLERICAL	31,739.50	32,374.42	33,022.00	26,671.47	36,022.00
30-6130-30-0	LABOR OPERATIONS	498,619.88	516,970.03	523,571.00	385,173.63	534,870.00
30-6190-30-0	OVERTIME	49,030.72	54,397.62	50,000.00	43,506.78	50,000.00
30-6192-30-0	LONGEVITY	3,996.00	4,564.00	5,904.00	5,286.14	6,372.00
30-6193-30-0	MERIT RAISE	20,633.26	23,022.04	24,900.00	22,935.30	17,907.00
30-6194-30-0	CERTIFICATE PAY	600.08	600.08	600.00	484.68	600.00
30-6196-30-0	SALARY ADJUSTMENT	2,598.84	2,761.29	2,771.00	2,598.79	2,771.00
30-6200-30-0	RETIREMENT	104,861.44	111,433.12	116,475.00	90,285.31	120,081.00
30-6210-30-0	S S TAXES	51,173.91	53,055.71	54,809.00	41,718.29	55,683.00
	TOTAL SALARIES/BENEFITS	836,000.85	873,380.49	887,739.00	679,791.60	903,642.00
30-6290-30-0	UNIFORMS	3,985.96	3,874.83	4,500.00	3,918.21	4,500.00
30-6313-30-0	GENERAL FUND MGT FEE	440,000.00	390,000.00	340,000.00	85,000.00	290,000.00
30-6330-30-0	MEDICAL	977.77	629.34	1,100.00	1,003.18	1,000.00
30-6420-30-0	CONSULTANT SERVICES	600.00				
30-6430-30-0	EQUIPMENT	32,484.23	36,188.11	48,000.00	17,382.27	50,000.00
30-6431-30-0	VEHICLES	11,087.05	8,962.04	15,000.00	8,305.93	15,000.00
30-6434-30-0	SEWER LINES	61,632.86	33,071.24	65,000.00	29,031.34	60,000.00
30-6437-30-0	WATER LINES	128,354.29	83,628.06	100,000.00	66,545.50	95,000.00
30-6439-30-0	METER CHANGE OUTS		19,208.52	60,000.00	49,920.00	87,000.00
30-6442-30-0	AMR REPLACEMENT					21,600.00
30-6450-30-0	BLDG & GROUNDS	3,310.14	4,789.64	5,000.00	2,157.91	5,000.00
30-6530-30-0	RADIO	83.68		400.00		
30-6540-30-0	ADVERTISING	162.90	108.60	200.00	312.00	200.00
30-6580-30-0	TRAVEL & SCHOOLS	1,905.89	1,352.82	2,500.00	111.00	2,500.00
30-6610-30-0	OFFICE	1,302.70	1,975.40	2,000.00	1,545.20	2,000.00
30-6611-30-0	JANITOR	732.94	125.90	1,000.00	816.06	1,000.00
30-6612-30-0	CONSUMABLE	4,784.46	5,492.61	5,500.00	5,286.01	5,500.00
30-6613-30-0	CHEMICALS	9,569.84	6,438.21	8,000.00	4,842.42	8,000.00
30-6615-30-0	MINOR APPARATUS /SMALL TOOLS	8,451.84	9,766.95	10,000.00	5,918.69	10,000.00
30-6621-30-0	ELECTRIC	5,204.52	5,116.08	5,000.00	4,907.77	6,500.00

WATER & SEWER LINE MAINT CONT'D						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
30-6622-30-	GAS-NATURAL	563.50	754.63	2,000.00	1,223.45	2,000.00
30-6623-30-	COMMUNICATIONS-PUBLIC UTILITIE	6,218.29	6,533.65	7,000.00	7,245.71	7,000.00
30-6626-30-	GAS OIL& DIESEL	18,500.99	21,326.87	32,000.00	17,178.90	30,000.00
30-6640-30-	DUES & SUBSCRIPTIONS	60.00				
30-6740-30-	TRANSFER TO EQUIP. REPLACEMENT	11,330.00	21,930.00	32,538.00	32,538.00	32,173.00
30-6842-30-	BAD DEBT RECOVERY	- 1,585.53	- 1,503.71		- 1,018.31	
	TOTAL OPERATING EXPENSES	749,718.32	659,769.79	746,738.00	344,171.24	735,973.00
30-6750-30-	CAPITAL	4,079.59	9,702.03	10,000.00		
	TOTAL CAPITAL	4,079.59	9,702.03	10,000.00	0.00	0.00
	TOTALS	1,589,798.76	1,542,852.31	1,644,477.00	1,023,962.84	1,639,615.00

Water Office Division

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

Goals for 2018-2019:

- Possible new utility billing clerk if justified, following completion of new city hall annex. (cost for mid-year hiring distributed through salaries and benefits)

**CITY OF HENDERSON
2018-2019 ADOPTED BUDGET**

**FINANCE DEPARTMENT
WATER OFFICE DIVISION**

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
SALARIES/BENEFITS	170,510.77	148,624.85	152,582.25	157,729.00	180,804.00	14.6%
MAINTENANCE/OPERATIONS	58,260.00	58,061.19	48,374.04	82,400.00	62,400.00	-24.3%
CAPITAL OUTLAY	9,000.00	1,688.00	0.00	2,000.00	6,000.00	200.0%
TOTAL EXPENDITURES	237,770.77	208,374.04	200,956.29	242,129.00	249,204.00	2.9%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2017-18	Approved 2018-19 Wages	Budget Totals
6110-35	Clerical	Payroll Coord	1	21	48,097	51,090	
		Utility Billing Coord.	1	18	38,227	40,738	
		Utility Clerk	1	15	34,673	34,673	
		Utility Clerk-May	1	15		14,450	\$ 140,951
6192-35	Longevity						\$ 756
6193-35	Merit Raise						\$ 3,427
6196-35	Salary Adjustment						\$ 489
6200-35	Retirement						\$ 24,038
6210-35	SS Taxes						\$ 11,143
TOTAL SALARIES/BENEFITS							\$ 180,804

WATER OFFICE-FINANCE DEPARTMENT						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
30-6110-35-	CLERICAL	116,315.92	118,624.22	120,997.00	93,878.47	140,951.00
30-6192-35-	LONGEVITY	528.00	668.00	1,008.00	660.00	756.00
30-6193-35-	MERIT RAISE	3,785.12	4,376.88	4,800.00	2,977.32	3,427.00
30-6196-35-	SALARY ADJUSTMENT	487.27	487.26	489.00	487.28	489.00
30-6200-35-	RETIREMENT	18,652.48	19,571.11	20,695.00	15,789.21	24,038.00
30-6210-35-	S S TAXES	8,856.06	8,854.78	9,740.00	6,972.86	11,143.00
	TOTAL SALARIES/BENEFITS	148,624.85	152,582.25	157,729.00	120,765.14	180,804.00
30-6330-35-	MEDICAL			100.00	33.25	100.00
30-6340-35-	DATA PROCESSING	15,410.00	11,322.78	19,000.00	6,056.50	17,000.00
30-6420-35-	CONSULTANT SERVICES			20,000.00	3,500.00	
30-6430-35-	EQUIPMENT	1,718.13	4,412.14	3,700.00	1,468.74	3,700.00
30-6550-35-	BANK CHARGES		540.00	600.00	360.00	600.00
30-6580-35-	TRAVEL & SCHOOLS	1,005.40	547.00	2,000.00	1,178.04	3,000.00
30-6610-35-	OFFICE	2,959.39	1,539.71	3,000.00	2,607.13	3,000.00
30-6612-35-	CONSUMABLES	133.26	346.33	500.00	139.22	300.00
30-6619-35-	POSTAGE	34,471.70	26,957.76	31,000.00	21,283.03	30,000.00
30-6623-35-	COMMUNICATIONS-WATER OFFICE	2,363.31	2,708.32	2,500.00	3,006.59	4,700.00
	TOTAL OPERATING EXPENSES	58,061.19	48,374.04	82,400.00	39,632.50	62,400.00
30-6750-35-	CAPITAL	1,688.00		2,000.00	1,359.97	6,000.00
	TOTAL CAPITAL	1,688.00	0.00	2,000.00	1,359.97	6,000.00
	TOTALS	208,374.04	200,956.29	242,129.00	161,757.61	249,204.00

Public Utilities Department

Water Production Division

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

Goals for 2018-2019:

- Replace 8 Turbidimeters \$32,500 (See Water Sewer Construction Fund 32-6828-00)
- Henderson/Kilgore pump station rehab \$52,000 (See Water Sewer Construction Fund 32-6455-00)
- Sabine Pump station rehab in cooperation with City of Kilgore. Estimated cost \$750,000 in addition to funds budgeted in 17/18 budget (See water and sewer construction Fund 32-6825-00)
- Replace Surface Water Plant Air Compressor \$8,500 (See Water Plant 30-6454-37)
- Replace 2 Chemical Feed Pumps at Surface water plant \$8,500 (See Water Plant 30-6454-37)

**CITY OF HENDERSON
2018-2019 ADOPTED BUDGET**

**PUBLIC UTILITIES DEPARTMENT
WATER PRODUCTION DIVISION**

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
SALARIES/BENEFITS	259,588.00	280,406.40	269,189.02	280,810.00	295,663.00	5.3%
MAINTENANCE/OPERATIONS	1,325,270.00	1,148,178.61	1,100,878.74	1,230,385.00	1,289,150.00	4.8%
CAPITAL OUTLAY	169,982.00	82,611.50	0.00	4,743.00	34,743.00	632.5%
TOTAL EXPENDITURES	1,754,840.00	1,511,196.51	1,370,067.76	1,515,938.00	1,619,556.00	6.8%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2017-18	Approved 2018-19 Wages	Budget Totals
6100-37	Supervision	Chief Operator	1	21	47,832	49,388	\$ 49,388
6130-37	Labor Operations	Lead Plant Opr	1	18		41,338	
		WP Operator	2	16	72,814	73,713	
		WP Trainee	1	14	66,042	33,022	\$ 148,073
6190-37	Overtime						\$ 34,000
6192-37	Longevity						\$ 580
6193-37	Merit Raise						\$ 5,282
6194-37	Certificate Pay						\$ -
6196-37	Salary Adjustment						\$ 815
6200-37	Retirement						\$ 39,305
6210-37	SS Taxes						\$ 18,220
TOTAL SALARIES/BENEFITS							\$ 295,663

WATER PRODUCTION DIVISION						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
30-6100-37-0	SUPERVISION	52,507.90	47,051.15	47,832.00	38,793.83	49,388.00
30-6130-37-0	LABOR OPERATIONS	141,348.67	136,978.71	138,856.00	112,407.28	148,073.00
30-6190-37-0	OVERTIME	34,195.73	30,329.95	34,000.00	26,845.99	34,000.00
30-6192-37-0	LONGEVITY	240.00	400.00	912.00	705.84	580.00
30-6193-37-0	MERIT RAISE	1,396.34	3,635.06	4,200.00	2,596.50	5,282.00
30-6196-37-0	SALARY ADJUSTMENT	649.69	812.14	815.00	812.12	815.00
30-6200-37-0	RETIREMENT	33,944.24	34,572.27	36,855.00	29,366.83	39,305.00
30-6210-37-0	SS TAXES	16,123.83	15,409.74	17,340.00	12,993.77	18,220.00
	TOTAL SALARIES/BENEFITS	280,406.40	269,189.02	280,810.00	224,522.16	295,663.00
30-6290-37-0	UNIFORMS	354.50	606.00	750.00	699.50	800.00
30-6326-37-0	PROFESSIONAL SERVICES	196.80				
30-6330-37-0	MEDICAL	56.68		100.00	40.23	100.00
30-6336-37-0	CONTRACT LAB TESTING	15,121.14	19,109.82	20,000.00	11,063.20	30,000.00
30-6337-37-0	OPERATION/MAINT COST-KILGORE	82,215.49	58,817.28	72,000.00	41,017.17	72,000.00
30-6346-37-0	CONTRACT SABINE RIVER WATER	190,530.00	197,921.25	200,385.00	153,573.75	207,000.00
30-6347-37-0	CONTRACT LAKE STRIKER	277,500.00	277,500.00	277,500.00	277,500.00	277,500.00
30-6410-37-0	WATER		156.50	250.00		250.00
30-6421-37-0	EXTERMINATION	260.00	260.00	300.00	195.00	300.00
30-6430-37-0	EQUIPMENT	1,077.55	1,616.96	1,000.00	829.43	1,000.00
30-6431-37-0	VEHICLES	2,566.29	396.94	1,000.00	855.09	2,000.00
30-6432-37-0	WATER TANK MAINTENANCE	140,700.00	112,200.00	140,700.00	140,700.00	140,700.00
30-6436-37-0	WELLS & PUMPS	51,146.04	26,417.04	55,000.00	47,139.73	55,000.00
30-6438-37-0	SLUDGE REMOVAL		5,302.62	15,000.00		15,000.00
30-6450-37-0	BLDG & GROUNDS	855.00	2,847.49	2,000.00		1,000.00
30-6454-37-0	WATER PLANT	65,749.96	72,227.52	70,000.00	34,699.74	70,000.00
30-6540-37-0	ADVERTISING		398.20	400.00		
30-6560-37-0	FEE & PERMIT	11,369.20	13,066.60	13,500.00	13,055.60	13,500.00
30-6580-37-0	TRAVEL & SCHOOLS	3,294.52	3,560.66	5,000.00	2,399.13	5,000.00

WATER PRODUCTION DIVISION CONT'D						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
30-6610-37-0	OFFICE	484.85	576.05	1,000.00	699.89	1,000.00
30-6611-37-0	JANITOR	446.74	468.33	500.00	67.83	500.00
30-6613-37-0	CHEMICALS	41,709.89	41,237.26	80,000.00	32,431.74	70,000.00
30-6615-37-0	MINOR APPARATU/SMALL TOOLS	437.17	378.98	500.00	54.39	1,000.00
30-6621-37-0	ELECTRIC	244,896.56	253,798.37	260,000.00	231,723.82	312,000.00
30-6623-37-0	COMMUNICATIONS-WATER PROD	4,406.26	5,413.35	5,000.00	4,589.12	5,000.00
30-6626-37-0	GAS- OIL & DIESEL	5,793.97	6,601.52	8,500.00	4,525.08	8,500.00
30-6740-37-0	TRANSFER TO EQUIP. REPLACEMENT	7,010.00		4,743.00	4,743.00	4,743.00
	TOTAL OPERATING EXPENSES	1,148,178.61	1,100,878.74	1,235,128.00	1,002,602.44	1,293,893.00
30-6750-37-0	CAPITAL	82,611.50				30,000.00
	TOTAL CAPITAL	82,611.50	0.00	0.00	0.00	30,000.00
	TOTALS	1,511,196.51	1,370,067.76	1,515,938.00	1,227,124.60	1,619,556.00

Public Utilities Department **Wastewater Treatment Division**

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

Goals for 2018-2019:

- Replace two Southside WWTP Aerators \$56,000
(See Water Sewer Construction Fund 32-6794-00)
- Replace Southside WWTP Influent Pump #1 \$28,500 (See Water Sewer Construction Fund 32-6829-00)
- Replace North Side WWTP Influent Pump #3 \$21,000 (See Water Sewer Construction Fund 32-6830-00)
- Replace North Side WWTP Aerator #1 \$26,000 (See Water Sewer Construction Fund 32-6831-00)
- Replace Northside Chlorine Scales \$6,000 (See Water Plant 30-6456-45)
- Replace Northside SO2 Scales \$6,000 (See Water Plant 30-6456-45)
- Replace Southside Chlorine Scales \$6,500 (See Water Plant 30-6452-45)
- Replace Southside SO2 Scales \$6,500 (See Water Plant 30-6452-45)

**CITY OF HENDERSON
2018-2019 ADOPTED BUDGET**

WASTEWATER PLANTS DIVISION

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
SALARIES/BENEFITS	231,904.54	215,894.75	212,391.28	233,517.00	255,998.00	9.6%
MAINTENANCE/OPERATIONS	479,710.96	411,436.46	348,108.99	368,300.00	404,300.00	9.8%
CAPITAL OUTLAY	30,089.22	-	0.00	4,728.00	4,728.00	0.0%
TOTAL EXPENDITURES	741,704.72	627,331.21	560,500.27	606,545.00	665,026.00	9.6%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2017-18	Approved 2018-19 Wages	Budget Totals
6100-45	Supervision	Chief WW Oper	1	23	51,228	54,977	\$ 54,977
6130-45	Labor Operations	Lead Plant Opr	1	19		46,145	
		WW Opr II "C"	1	17	38,227		
		WW Opr Trainee	2	14	66,044	66,944	\$ 113,089
6190-45	Overtime						\$ 30,000
6192-45	Longevity						\$ 2,352
6193-45	Merit Raise						\$ 4,515
6194-45	Certificate Pay						\$ 600
6196-45	Salary Adjustment						\$ 652
6200-45	Retirement						\$ 34,037
6210-45	SS Taxes						\$ 15,776
TOTAL SALARIES/BENEFITS							\$ 255,998

WASTEWATER TREATMENT DIVISION						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
30-6100-45-0	SUPERVISION	50,625.84	52,263.22	51,228.00	42,019.27	54,977.00
30-6130-45-0	LABOR OPERATIONS	93,148.06	85,101.18	104,271.00	79,735.37	113,089.00
30-6190-45-0	OVERTIME	19,024.34	22,879.51	22,000.00	24,479.86	30,000.00
30-6192-45-0	LONGEVITY	2,832.00	2,160.00	2,496.00	2,304.00	2,352.00
30-6193-45-0	MERIT RAISE	8,770.20	8,731.76	7,200.00	6,987.33	4,515.00
30-6194-45-0	CERTIFICATE PAY	695.40	600.08	600.00	484.68	600.00
30-6196-45-0	SALARY ADJUSTMENT	487.28	649.70	652.00	649.70	652.00
30-6200-45-0	RETIREMENT	27,071.53	27,160.79	30,650.00	24,987.01	34,037.00
30-6210-45-0	S S TAXES	13,240.10	12,845.04	14,420.00	11,431.91	15,776.00
	TOTAL SALARIES/BENEFITS	215,894.75	212,391.28	233,517.00	193,079.13	255,998.00
30-6290-45-0	UNIFORMS	369.50	643.00	750.00	609.50	750.00
30-6330-45-0	MEDICAL		33.25	100.00	506.00	100.00
30-6334-45-0	ENGINEERING	6,253.73				
30-6336-45-0	LAB TESTING	31,158.46	24,000.00	28,000.00	21,247.00	28,000.00
30-6421-45-0	EXTERMINATION			250.00		250.00
30-6430-45-0	EQUIPMENT	1,130.41	1,431.51	2,000.00	319.07	1,500.00
30-6431-45-0	VEHICLES	1,179.26	967.14	1,500.00	1,684.22	2,000.00
30-6450-45-0	BLDG & GROUNDS	2,029.91	802.93	2,000.00		2,000.00
30-6452-45-0	SEWER PLANT-S.S. PLANT	107,845.23	83,477.78	85,000.00	80,535.71	85,000.00
30-6456-45-0	SEWER PLANT-N.S. PLANT	14,304.84	33,348.14	20,000.00	15,449.61	20,000.00
30-6540-45-0	ADVERTISING	561.10	108.60	200.00	113.50	200.00
30-6561-45-0	TCEQ-S.S. PLANT	19,323.50	20,027.67	21,000.00	19,728.52	21,000.00
30-6565-45-0	TCEQ-N.S. PLANT	9,538.15	8,989.22	10,000.00	8,649.22	9,500.00
30-6580-45-0	TRAVEL & SCHOOLS	1,268.31	2,039.14	2,500.00		2,500.00
30-6610-45-0	OFFICE	701.91	498.34	500.00	323.00	500.00
30-6611-45-0	JANITOR	424.32		500.00		500.00
30-6613-45-0	CHEMICALS-S.S. PLANT	58,851.19	52,955.77	64,000.00	43,471.97	64,000.00
30-6614-45-0	LAB SUPPLIES	9,390.99	9,834.13	10,000.00	8,710.90	10,000.00

	WASTEWATER TREATMENT DIV CONT'D					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
30-6615-45-0	MINOR APPARATUS/SMALL TOOLS	492.18	499.92	500.00	378.66	500.00
30-6617-45-0	CHEMICALS-N.S. PLANT	13,082.53	7,245.40	11,000.00	6,163.14	11,000.00
30-6621-45-0	ELECTRIC-S.S. PLANT	70,986.60	71,147.57	78,000.00	59,598.29	93,000.00
30-6623-45-0	COMMUNICATIONS-SS/NS PLANTS	1,536.69	4,125.86	4,500.00	4,246.50	4,500.00
30-6624-45-0	COMMUNICATIONS-N.S. PLANT	550.80				
30-6626-45-0	GAS-OIL & DIESEL	6,757.75	5,525.59	6,000.00	4,057.40	6,500.00
30-6627-45-0	ELECTRIC-N.S. PLANT	19,699.10	20,408.03	20,000.00	20,895.20	26,000.00
30-6700-45-0	PRIVATE LIFT STATION MAINT					15,000.00
30-6740-45-0	TRANSFER TO EQUIP. REPLACEMENT	34,000.00		4,728.00	4,728.00	4,728.00
	TOTAL OPERATING EXPENSES	411,436.46	348,108.99	373,028.00	301,415.41	409,028.00
30-6750-45-0	CAPITAL					
	TOTAL CAPITAL	0.00	0.00	0.00	0.00	0.00
	TOTALS	627,331.21	560,500.27	606,545.00	494,494.54	665,026.00

Non-Departmental Expenditures

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

WATER & SEWER FUND INSURANCES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
30-6219-29-0	HEALTH INSURANCE-HCA		18,500.00	24,000.00	16,668.05	26,400.00
30-6220-29-0	HEALTH INSURANCE	219,235.63	228,187.80	238,000.00	178,700.27	261,800.00
30-6221-29-0	LIFE INSURANCE		114.22			
30-6230-29-0	W C INSURANCE (25%)	21,992.56	21,515.25	24,200.00	25,292.75	26,620.00
30-6231-29-0	LONG TERM DISABILITY INS.	4,732.56	4,715.66	7,260.00	3,749.06	7,990.00
30-6520-29-0	GENERAL LIABILITY INS. 35%	2,926.59	3,150.00	3,465.00	2,709.69	3,815.00
30-6521-29-0	PROPERTY INSURANCE 45%	14,569.32	14,849.00	15,934.00	15,564.66	17,530.00
30-6522-29-0	AUTO INSURANCE 40%	13,398.66	14,250.00	15,275.00	17,264.00	19,000.00
30-6523-29-0	UNEMPLOYMENT INS		845.96	1,500.00	988.00	2,000.00
30-6524-29-0	CRIME INSURANCE 50%	442.96	414.00	525.00	424.50	600.00
30-6525-29-0	CLAIM SETTLEMENT	32,000.00				
30-6900-29-0	PENSION EXPENSE	76,392.00	97,993.00			
	TOTALS	385,690.28	404,534.89	330,159.00	261,360.98	365,755.00

	CAPITAL PROJECTS					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
30-6731-52-	TRANSFER TO W/S CONSTR. FUND	390,000.00	362,845.00	440,000.00		451,284.00
	TOTALS	390,000.00	362,845.00	440,000.00	0.00	451,284.00

	WATER & SEWER DEBT SERVICE					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
30-6917-31-0	2004 SERIES INTEREST	- 1,149.02	- 834.41			
30-6922-31-0	INTEREST-2004 SERIES (SRA)	9,923.75	7,320.00	4,530.00	2,970.00	1,560.00
30-6923-31-0	PRINCIPAL-SERIES 2004 (SRA)			60,000.00	60,000.00	65,000.00
30-6934-31-0	2004 SERIES AGENT FEES	825.00	825.00	825.00	825.00	825.00
30-6935-31-0	2011 SERIES-PRINCIPAL			255,000.00		250,000.00
30-6936-31-0	2011 SERIES-INTEREST	49,625.00	41,925.00	37,225.00	18,612.50	30,850.00
30-6937-31-0	2011 AGENT FEES	750.00	1,050.00	750.00	750.00	750.00
30-6938-31-0	2012 SERIES PRINCIPAL			160,735.00	160,735.00	163,370.00
30-6939-31-0	2012 SERIES INTEREST	36,383.94	34,663.38	32,114.00	16,623.98	29,463.00
30-6942-31-0	2014 BOND SERIES PRINCIPAL			95,000.00		90,000.00
30-6943-31-0	2014 BOND SERIES INTEREST	21,850.00	20,450.00	18,875.00	8,452.50	16,500.00
30-6944-31-0	2014 BOND SERIES AGENT FEES			750.00		
30-6952-31-0	2018 BOND SERIES INTEREST					247,492.00
30-6953-31-0	2018 BOND SERIES AGENT FEES					750.00
30-6970-31-0	AMORTIZATION EXPENSE	9,355.54	9,355.54			
	TOTALS	127,564.21	114,754.51	665,804.00	268,968.98	896,560.00
	TOTAL WATER/SEWER EXPENSE	4,839,955.01	4,556,511.03	5,445,052.00	3,437,669.55	5,887,000.00

Outstanding Water & Sewer Debt Service Requirements

Fiscal Yr End 9-30:	SRA Series 2004	Series 2011	Series 2012	Series 2014	Series 2018	GRAND TOTAL	Fiscal Yr End 9-30:
2019	66,560	280,850.00	192,832.46	106,500.00	247,492.00	894,234	2019
2020		294,600.00	192,378.06	104,250.00	229,632.00	820,860	2020
2021		281,500.00	191,371.35	97,000.00	229,632.00	799,503	2021
2022		293,550.00	189,772.70	94,875.00	229,632.00	807,830	2022
2023			190,300.89	112,750.00	319,632.00	622,683	2023
2024			187,723.20	110,125.00	326,032.00	623,880	2024
2025			187,364.31	102,500.00	332,032.00	621,896	2025
2026					622,632.00	622,632	2026
2027					626,432.00	626,432	2027
2028					624,432.00	624,432	2028
2029					626,232.00	626,232	2029
2030					627,582.00	627,582	2030
2031					623,482.00	623,482	2031
2032					623,482.00	623,482	2032
2033					627,394.00	627,394	2033
2034					625,657.00	625,657	2034
2035					623,432.00	623,432	2035
2036					625,719.00	625,719	2036
2037					626,650.00	626,650	2037
2038					626,163.00	626,163	2038
	66,560	1,150,500	1,331,743	728,000	10,043,373	13,320,176	

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

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
2019	65,000.00	4.80%	1,560.00	66,560.00
	65,000.00		1,560.00	66,560.00
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
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>1,070,000.00</u>		<u>80,500.00</u>	<u>1,150,500.00</u>
Purpose:		Wastewater Renovations/AMR Meters		
Term (Years):		Refinance Series 2011/2009 Tax Notes		
Pay Dates:		12		
		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%
2019	310,000.00	1.76%	55,906.00	365,906.00	192,832.46	173,073.54
2020	315,000.00	1.99%	50,043.75	365,043.75	192,378.06	172,665.69
2021	320,000.00	2.36%	43,133.50	363,133.50	191,371.35	171,762.15
2022	325,000.00	2.62%	35,100.00	360,100.00	189,772.70	170,327.30
2023	335,000.00	2.83%	26,102.25	361,102.25	190,300.89	170,801.36
2024	340,000.00	3.03%	16,211.00	356,211.00	187,723.20	168,487.80
2025	350,000.00	3.16%	5,530.00	355,530.00	187,364.31	168,165.69
2,295,000.00			232,026.50	2,527,026.50	1,331,742.97	1,195,283.53

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
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>660,000.00</u>		<u>68,000.00</u>	<u>728,000.00</u>

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

**WATER AND SEWER REVENUE CO'S
SERIES 2018
PRINCIPAL \$ 6,815,000**

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
2019		4.00%	247,491.46	247,491.46
2020		4.00%	229,631.26	229,631.26
2021		4.00%	229,631.26	229,631.26
2022		4.00%	229,631.26	229,631.26
2023	90,000.00	4.00%	229,631.26	319,631.26
2024	100,000.00	4.00%	226,031.26	326,031.26
2025	110,000.00	4.00%	222,031.26	332,031.26
2026	405,000.00	4.00%	217,631.26	622,631.26
2027	425,000.00	4.00%	201,431.26	626,431.26
2028	440,000.00	3.00%	184,431.26	624,431.26
2029	455,000.00	3.00%	171,231.26	626,231.26
2030	470,000.00	3.00%	157,581.26	627,581.26
2031	480,000.00	3.125%	143,481.26	623,481.26
2032	495,000.00	3.25%	128,481.26	623,481.26
2033	515,000.00	3.25%	112,393.76	627,393.76
2034	530,000.00	3.25%	95,656.26	625,656.26
2035	545,000.00	3.25%	78,431.26	623,431.26
2036	565,000.00	3.375%	60,718.76	625,718.76
2037	585,000.00	3.50%	41,650.00	626,650.00
2038	605,000.00	3.50%	21,175.00	626,175.00
	<u>6,815,000.00</u>		<u>3,228,372.88</u>	<u>10,043,372.88</u>

Purpose:

Fordall Street new w/s lines, Eastside Sewer Main, 1/3 New Annex

Term (Years):

20

Pay Dates:

Principal 8/15

Interest 2/15 and 8/15

2018 BOND SERIES

This fund will be used for the 2018 Bond issue which was for 3 main projects. The projects are engineering and construction for new water/sewer lines for Fordall Street, engineering and construction for the Eastside Sewer Main and the water department share of the new City Annex for the Water Department and Finance Department.

BOND 2018 REVENUES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
33-5380-00	INTEREST					- 80,000.00
33-5997-00	2018 BOND SERIES PROCEEDS				- 6,822,335.75	
	TOTAL REVENUES				- 6,822,335.75	- 80,000.00

	BOND 2018 EXPENSES					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
33-6780	BOND ISSUE COST				82,500.00	
33-6782-00	FORDALL ST W/S ENGINEERING				125,052.54	
33-6783-00	FORDALL ST W/S CONSTRUCTION				685,711.90	
33-6784-00	EASTSIDE SEWER MAIN PROJ-ENG				251,465.35	
33-6785-00	EASTSIDE SEWER MAIN PROJ-CONST					80,000.00
33-6786-00	ANNEX CONSTRUCTION					
	TOTAL EXPENSES				1,144,729.79	80,000.00

HENDERSON TOURISM DEPARTMENT

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

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

TOURISM DIVISION REVENUES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
14-5320-00-0	HOTEL/MOTEL OCCUPANCY TAX	- 154,608.34	- 233,706.48	- 180,000.00	- 185,310.36	- 200,000.00
14-5366-00-0	CIVIC CENTER RENTAL FEES	- 56,294.00	- 61,832.00	- 57,000.00	- 46,028.00	- 57,000.00
14-5367-00-0	SECURITY OFFICER FEES	- 2,315.00	- 805.00	- 1,000.00	- 840.00	- 1,000.00
14-5380-00-0	INTEREST INCOME	- 266.55	- 213.90	- 200.00	- 1,673.06	- 2,000.00
14-5904-00-0	VENDING MACHINES REVENUE	- 1,324.94	- 1,244.70	- 1,200.00	- 732.00	- 1,200.00
14-5905-00-0	Civic Center Misc. Revenue	- 137.00	- 200.00	- 300.00		- 300.00
14-5906-00-0	SALE OF PROPERTY			- 5,000.00		
14-5912-00-0	DONATIONS		- 3,861.12			
14-5949-00-0	SYRUP FESTIVAL INCOME	- 48,687.25	- 49,340.50	- 49,000.00	- 48,019.00	- 50,000.00
14-5960-00-0	CHRISTMAS PARADE		- 1,120.00	- 1,000.00	- 1,320.00	- 1,300.00
14-5999-00-0	BEGINNING BALANCE			- 36,863.00		- 56,431.00
	TOTAL REVENUES	- 263,633.08	- 352,323.70	- 331,563.00	- 283,922.42	- 369,231.00

**CITY OF HENDERSON
2018-2019 ADOPTED BUDGET**

HENDERSON TOURISM FUND

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
SALARIES/BENEFITS	133,897.43	99,117.98	102,079.94	103,096.00	107,079.00	3.9%
MAINTENANCE/OPERATIONS	120,756.47	94,433.59	71,210.43	82,189.00	93,800.00	14.1%
CAPITAL OUTLAY						
TOTAL EXPENDITURES	254,653.90	193,551.57	173,290.37	185,285.00	200,879.00	8.4%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2017-18	Approved 2018-19 Wages	Budget Totals
14-6100-01	Supervision	Tourism Coor	1	21	47,005	50,504	\$ 50,504
14-6180-01	Part Time	Main St Coor	1		20,808	21,381	\$ 21,381
14-6192-01	Longevity						\$ 724
14-6193-01	Merit Raise						\$ 1,389
14-6196-01	Salary Adjustment						\$ 163
14-6197-01	Car Allowance						\$ 7,200.00
14-6200-01	Retirement						\$ 9,911
14-6210-01	SS Taxes						\$ 6,227
14-6220-01	Health/Life Insurance						\$ 9,580
TOTAL SALARIES/BENEFITS							\$ 107,079

	TOURISM DIVISION EXPENSES					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
14-6100-01-	SUPERVISION	45,179.16	46,082.66	47,005.00	37,894.16	50,504.00
14-6180-01-	PART TIME	19,999.98	19,999.98	20,808.00	16,153.83	21,381.00
14-6192-01-	LONGEVITY	580.00	628.00	720.00	676.00	724.00
14-6193-01-	MERIT RAISE	3,454.22	3,500.38	3,000.00	2,827.23	1,389.00
14-6196-01-	SALARY ADJUSTMENT	162.43	162.42	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	8,722.95	10,624.53	9,454.00	7,625.40	9,911.00
14-6210-01-	S S TAXES	5,882.69	6,695.10	6,036.00	4,870.67	6,227.00
	TOTAL SALARIES/BENEFITS	91,181.43	94,893.07	94,386.00	75,909.71	97,499.00
14-6220-01-	HEALTH INSURANCE	7,731.49	6,949.44	8,500.00	4,863.29	9,350.00
14-6221-01-	LIFE INSURANCE		2.61			
14-6231-01-	LONG TERM DISABILITY INS.	205.06	234.82	210.00	182.50	230.00
14-6313-01-	GENERAL FUND MGT FEE	3,000.00				
14-6321-01-	CITY SHARE OF HOTEL TAX	3,000.00				4,500.00
14-6540-01-	ADVERTISING	42,540.92	24,873.00	42,000.00	36,125.20	42,000.00
14-6560-01-	CHRISTMAS PARADE		600.00	600.00	575.11	600.00
14-6565-01-	TRAVEL SHOWS	3,464.80	2,895.59	2,700.00	2,808.13	3,000.00
14-6569-01-	PROMOTION ITEMS	1,998.74		1,500.00	1,965.28	2,000.00
14-6572-01-	TEXAS FOREST TRAILS	500.00				
14-6574-01-	SPORTING & OTHER EVENTS GRANTS	5,000.00				5,000.00
14-6575-01-	SYRUP FESTIVAL EXPENSES	30,233.30	38,716.79	29,439.00	27,199.16	30,000.00
14-6580-01-	TRAVEL & SCHOOLS	1,117.64	204.47	2,050.00	727.78	2,500.00
14-6610-01-	OFFICE SUPPLIES	605.96	490.90	500.00	580.71	600.00
14-6619-01-	POSTAGE	909.63	795.14	1,100.00	1,124.82	1,100.00
14-6621-01-	ELECTRIC		13.76			
14-6623-01-	TELEPHONE	1,187.65	1,205.83	1,100.00	1,182.38	1,100.00
14-6640-01-	MEMBERSHIP-TOURISM	874.95	1,414.95	1,200.00	751.95	1,400.00
	TOTAL OPERATING EXPENSES	102,370.14	78,397.30	90,899.00	78,086.31	103,380.00
	TOTAL TOURISM EXPENSES	193,551.57	173,290.37	185,285.00	153,996.02	200,879.00

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.

**CITY OF HENDERSON
2018-2019 ADOPTED BUDGET**

**HENDERSON TOURISM FUND
CIVIC CENTER DIVISION**

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
SALARIES/BENEFITS	27,028.07	78,112.67	82,164.94	80,108.00	82,632.00	3.2%
MAINTENANCE/OPERATIONS	69,710.46	67,656.03	56,823.20	60,920.00	68,920.00	13.1%
CAPITAL OUTLAY		500.00	0.00	5,250.00	16,800.00	220.0%
TOTAL EXPENDITURES	96,738.53	146,268.70	138,988.14	146,278.00	168,352.00	15.1%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2017-18	Approved 2018-19 Wages	Budget Totals
14-6100-03	Supervision	Civic Cnt Coord	1	16	36,399	36,699	\$ 36,699
14-6174-03	Security Officers				1,000	1,000	\$ 1,000
14-6180-03	Part Time	Attendants		9	20,000	20,000	\$ 20,000
14-6192-03	Longevity						\$ 104
14-6193-03	Merit Raise						\$ 1,010
14-6196-03	Salary Adjustment						\$ 163
14-6200-03	Retirement						\$ 6,263
14-6210-03	SS Taxes						\$ 4,513
14-6220-03	Health/Life Insurance						\$ 12,880
TOTAL SALARIES/BENEFITS							\$ 82,632

	CIVIC CENTER DIVISION EXPENSES					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
14-6100-03-0	SUPERVISION	34,985.60	35,753.89	36,399.00	29,728.56	36,699.00
14-6174-03-0	SECURITY OFFICER	1,633.99	518.54	1,000.00		1,000.00
14-6180-03-0	PART TIME	21,480.94	23,125.34	20,000.00	19,448.66	20,000.00
14-6192-03-0	LONGEVITY		8.00	96.00	56.00	104.00
14-6193-03-0	MERIT RAISE		300.04	300.00	242.34	1,010.00
14-6196-03-0	SALARY ADJUSTMENT	162.42	162.44	163.00	162.42	163.00
14-6200-03-0	RETIREMENT	7,075.81	5,788.74	6,005.00	4,862.54	6,263.00
14-6210-03-0	S S TAXES	3,907.40	4,110.15	4,435.00	3,652.86	4,513.00
	TOTAL SALARIES/BENEFITS	69,246.16	69,767.14	68,398.00	58,153.38	69,752.00
14-6220-03-0	HEALTH INSURANCE	8,761.51	12,293.79	11,500.00	7,542.17	12,650.00
14-6221-03-0	LIFE INSURANCE		4.00			
14-6231-03-0	LONG TERM DISABILITY INS.	105.00	100.01	210.00	90.10	230.00
14-6421-03-0	EXTERMINATION	220.00	220.00	220.00	165.00	220.00
14-6430-03-0	EQUIPMENT	1,439.43	1,344.29	1,500.00	1,079.96	3,200.00
14-6450-03-0	BLDG & GROUNDS	16,806.86	9,988.05	10,000.00	10,212.24	10,000.00
14-6540-03-0	ADVERTISING	1,854.45	224.87	2,000.00	980.60	4,000.00
14-6580-03-0	TRAVEL & SCHOOLS	171.10		1,000.00	125.00	1,000.00
14-6610-03-0	OFFICE SUPPLIES	929.21	577.81	500.00	481.37	500.00
14-6611-03-0	JANITOR	4,428.55	3,350.24	5,000.00	806.92	5,000.00
14-6612-03-0	CONSUMABLES	1,013.70	573.51	1,000.00	15.99	1,000.00
14-6615-03-0	Civic Ctr Vending Expense	732.83	591.01	700.00	547.52	500.00
14-6621-03-0	ELECTRIC	31,777.98	31,156.79	30,000.00	22,589.81	35,000.00
14-6622-03-0	GAS-NATURAL	1,315.17	1,122.46	2,000.00	1,002.61	1,500.00
14-6623-03-0	COMMUNICATIONS-CIVIC CENT	6,966.75	7,674.17	7,000.00	5,125.53	7,000.00
	TOTAL OPERATING EXPENSES	76,522.54	69,221.00	72,630.00	50,764.82	81,800.00
14-6750-03-0	CAPITAL	500.00		5,250.00		16,800.00
	TOTAL CAPITAL	500.00	0.00	5,250.00	0.00	16,800.00
	TOTAL CIVIC CENTER EXPENSES	146,268.70	138,988.14	146,278.00	108,918.20	168,352.00
	TOTAL TOURISM/CIVIC CTR EXP	339,820.27	312,278.51	331,563.00	262,914.22	369,231.00

HENDERSON MAIN STREET

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

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

	MAIN STREET REVENUES					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
15-5358-01-	TRANSFER FROM CITY FUNDS	- 17,000.00	- 17,000.00	- 17,000.00	- 17,000.00	- 17,000.00
15-5380-01-	INTEREST INCOME	- 44.27	- 35.73	- 36.00	- 311.96	- 500.00
15-5920-01-	SPECIAL EVENTS INCOME	- 11,120.00	- 9,550.00	- 10,000.00	- 9,020.25	- 10,000.00
15-5999-01-	BEGINNING BALANCE			- 8,964.00		- 11,000.00
	TOTAL REVENUES	- 28,164.27	- 26,585.73	- 36,000.00	- 26,332.21	- 38,500.00

**CITY OF HENDERSON
2018-2019 ADOPTED BUDGET**

MAIN STREET FUND

EXPENDITURES BY CLASSIFICATION						
	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	PERCENT CHANGE
MAINTENANCE/OPERATIONS	30,675.82	28,164.27	26,585.73	36,000.00	38,500.00	6.9%
CAPITAL OUTLAY						
TOTAL EXPENDITURES	30,675.82	28,164.27	26,585.73	36,000.00	38,500.00	6.9%

	MAIN STREET EXPENSES					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
15-6320-01-	AUDITOR	75.00	50.00	100.00	50.00	100.00
15-6338-01-	SANTA CLAUS	186.00	454.70	500.00	69.40	500.00
15-6540-01-	ADVERTISING	4,055.74	1,885.00	3,000.00	1,525.38	3,000.00
15-6571-01-	DOWNTOWN PROJECTS	5,477.30	10,539.64	11,000.00	3,272.57	11,000.00
15-6580-01-	TRAVEL & SCHOOLS	1,232.02	962.75	2,000.00	911.55	2,000.00
15-6582-01-	PLANNING RETREATS	413.36	309.60	500.00	167.76	500.00
15-6610-01-	OFFICE	140.35	49.43	300.00	46.48	300.00
15-6619-01-	POSTAGE	67.20	32.48	200.00	67.43	200.00
15-6620-01-	MEMORIALS	100.00	75.78	100.00		100.00
15-6621-01-	ELECTRIC	1,270.29	1,214.28	1,500.00	1,112.64	2,000.00
15-6631-01-	CHRISTMAS SUPPLIES	133.80	297.31	300.00	104.28	300.00
15-6638-01-	SPECIAL EVENT	5,639.98	9,952.52	8,500.00	8,688.02	10,000.00
15-6640-01-	DUES & SUBSCRIPTIONS	1,105.21	1,416.97	1,500.00	2,032.50	2,000.00
15-6754-01-	FACADE & SIGN GRANTS	3,484.38	5,767.32	5,000.00	2,315.20	5,000.00
	TOTALS	23,380.63	33,007.78	34,500.00	20,363.21	37,000.00
15-6750-01-	CAPITAL PROJECTS			1,500.00	519.98	1,500.00
	TOTAL CAPITAL	0.00	0.00	1,500.00	519.98	1,500.00
	TOTAL EXPENSES	23,380.63	33,007.78	36,000.00	20,883.19	38,500.00

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	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
20-5351-00-0	DELINQUENT TAX	- 13,560.84	- 20,330.67	- 10,000.00	- 8,148.14	- 17,000.00
20-5352-00-0	PENALTY & INTEREST	- 11,671.37	- 14,351.01	- 10,000.00	- 7,434.45	- 13,000.00
20-5380-00-0	INTEREST	- 368.58	- 457.39	- 200.00	- 4,013.00	- 5,800.00
20-5406-00-0	CURRENT TAX	- 717,883.45	- 769,657.06	- 621,214.00	- 599,045.30	- 677,824.00
20-5995-00-0	BEGINNING BALANCE			- 70,000.00		
	TOTAL EXPENSES	- 743,484.24	- 804,796.13	- 711,414.00	- 618,640.89	- 713,624.00

	GENERAL FUND DEBT EXPENSES					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
20-6936-00-0	PRINCIPAL-2011 SERIES	65,000.00	65,000.00	70,000.00		70,000.00
20-6937-00-0	INTEREST-2011 SERIES	29,350.00	27,400.00	25,450.00	12,725.00	23,175.00
20-6938-00-0	AGENT FEE-2011 SERIES	750.00	750.00	750.00	750.00	750.00
20-6939-00-0	2012 SERIES PRINCIPAL	141,900.00	144,265.00	144,265.00	144,265.00	146,630.00
20-6940-00-0	2012 SERIES INTEREST	32,464.98	30,948.60	28,824.00	14,920.58	26,444.00
20-6942-00-0	2014 BOND SERIES PRINCIPAL	405,000.00	400,000.00	420,000.00		435,000.00
20-6943-00-0	2014 BOND SERIES INTEREST	38,475.00	30,375.00	21,375.00	11,672.50	10,875.00
20-6944-00-0	2014 BOND SERIES AGENT FEES	750.00	750.00	750.00		750.00
	TOTAL REVENUES	713,689.98	699,488.60	711,414.00	184,333.08	713,624.00

Outstanding General Debt Service Requirements

Fiscal Yr End 9-30:	Series 2011	Series 2012	Series 2014	GRAND TOTAL	Fiscal Yr End 9-30:
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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	742,550	1,195,284	445,875	2,383,709	
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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
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>630,000.00</u>		<u>112,550.00</u>	<u>742,550.00</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%
2019	310,000.00	1.76%	55,906.00	365,906.00	192,832.46	173,073.54
2020	315,000.00	1.99%	50,043.75	365,043.75	192,378.06	172,665.69
2021	320,000.00	2.36%	43,133.50	363,133.50	191,371.35	171,762.15
2022	325,000.00	2.62%	35,100.00	360,100.00	189,772.70	170,327.30
2023	335,000.00	2.83%	26,102.25	361,102.25	190,300.89	170,801.36
2024	340,000.00	3.03%	16,211.00	356,211.00	187,723.20	168,487.80
2025	350,000.00	3.16%	5,530.00	355,530.00	187,364.31	168,165.69
2,295,000.00			232,026.50	2,527,026.50	1,331,742.97	1,195,283.53

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
2019	435,000.00	2.50%	10,875.00	445,875.00
	<u>435,000.00</u>		<u>10,875.00</u>	<u>445,875.00</u>

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

GENERAL CONSTRUCTION FUND

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

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

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

GENERAL CONSTRUCTION REVENUES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
05-5344-00-0	LANDFILL GATE PROCEEDS	- 291,255.11	- 291,819.37	- 285,000.00	- 219,340.95	- 295,000.00
05-5345-00-0	DEMOLITION SERVICES	- 23,194.32	- 17,675.87	- 15,000.00	- 13,402.72	- 15,000.00
05-5350-00-0	HENDERSON VILLAGES LOAN PAYMEN				- 5,902.50	- 7,083.00
05-5380-00-0	INTEREST	- 2,312.92	- 2,107.34	- 2,000.00	- 6,295.26	- 9,500.00
05-5401-00-0	TRANSFER FROM GENERAL FUND	- 178,296.00			- 676,300.00	- 105,853.00
05-5460-00-0	TRANSFER FROM CEMETERY FUND		- 65,000.00			
05-5901-00-0	DONATIONS	- 42,500.00				
05-5902-00-0	MISCELLANEOUS INCOME	- 428.94				
05-5999-00-0	BEGINNING BALANCE			- 273,655.00		
	TOTAL REVENUES	- 537,987.29	- 376,602.58	- 575,655.00	- 921,241.43	- 432,436.00

GENERAL CONSTRUCTION EXPENSES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
05-6337-00-0	IRRIGATION	9,864.78	3,049.10			
05-6338-00-0	LAKEFOREST SIDEWALKS/FLAGPOLE	3,307.92	11,787.62			
05-6423-00-0	RESIDENTIAL LANDFILL DISPOSAL	16,765.74	16,467.62	14,000.00	12,240.28	15,000.00
05-6435-00-0	CODE ENFORCEMENT	32,069.50	19,014.80	32,000.00	13,452.20	20,000.00
05-6732-00-0	TRANSFER TO GENERAL FUND			232,655.00	232,655.00	
05-6756-00-0	PARK IMPROVEMENTS					150,436.00
05-6764-00-0	TURF MANAGEMENT	21,771.53	3,241.53	22,000.00	4,534.35	20,000.00
05-6794-00-0	ANIMAL SHELTER CONSTRUCTION	104,636.24				
05-6799-00-0	LAKE FOREST PAVILION		38,456.08		1,395.65	
05-6801-00-0	LAKEFOREST GENERAL IMPROV.			30,000.00	3,605.44	20,000.00
05-6802-00-0	FIRE STATION #2 RENOVATIONS	245,672.37	2,995.00			
05-6803-00-0	POCKET PARK/PEDESTRIAN COOR	119,300.81	2,061.07			
05-6806-00-0	YATES PARK BBALL CRT RESURFACE	12,712.00				
05-6807-00-0	YATES PARK TREES		2,329.00			
05-6808-00-0	LAKE FOREST PARK PLAZA	12,283.40	35,000.00			
05-6810-00-0	FAIRPARK PAVILLION REPAIR		509.34			
05-6811-00-0	FAIRPARK SHADE COVERS	20,069.66				
05-6812-00-0	CITY HALL RENOVATIONS	28,358.03	41,641.97			8,000.00
05-6813-00-0	CITY ANNEX IMPROVEMNTS/SECURIT	8,020.83				
05-6814-00-0	WALL&FENCE OLD CITY CEMETERY	14,500.00	46,800.00			
05-6815-00-0	DOWNTOWN RESTROOMS	149,907.00				
05-6816-00-0	FEDERAL TAX CREDIT HOUSING MAT		140,000.00			
05-6818-00-0	LAKEWOOD MEMORIAL ROAD				131,567.50	
05-6819-00-0	BUILDING IMPROVEMENTS		22,397.59			
05-6820-00-0	YATES PARK IMPROVEMENTS			80,000.00		60,000.00
05-6821-00-0	FAIRPARK IMPROVEMENTS			15,000.00		65,000.00
05-6822-00-0	IMPROVEMNTS-PUB SVC ADD CD			150,000.00	104,540.26	25,000.00
05-6823-00-0	CEMETERY IMPROVEMENTS					2,000.00
05-6824-00-0	CEMETERY MAPPING SYSTEM					45,000.00
05-6825-00-0	MUNICIPAL COURT IMPROVEMENTS					2,000.00
05-6826-00-0	NEW ANNEX-FINANCE/WATER DEPT				128,679.69	
	TOTAL EXPENSES	799,239.81	385,750.72	575,655.00	503,990.68	432,436.00

STREET & DRAINAGE FUND

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

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

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

	STREET & DRAINAGE REVENUES					
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
04-5330-00-0	ELECTRIC FRANCHISE	- 212,666.26	- 205,241.92	- 205,000.00	- 156,375.98	- 220,000.00
04-5333-00-0	CHARGES FOR STREET USE	- 71,708.00	- 71,708.00	- 71,708.00	- 71,708.00	- 71,708.00
04-5380-00-0	INTEREST	- 2,375.62	- 1,638.32	- 1,500.00	- 3,316.34	- 13,292.00
04-5405-00-0	10% SALES TAX TRANSFER IN	- 288,374.86	- 263,025.03	- 269,000.00	- 230,923.42	- 275,000.00
04-5908-00-0	TRANS-GENERAL PROPERTY TAXES	- 316,000.00		- 173,642.00	- 173,642.00	
04-5909-00-0	TRANS-W/S CONSTRUCTION FUND		- 217,592.00			
04-5925-00-0	CDBG GRANT			- 275,000.00		- 275,000.00
04-5930-00-0	BOND PROCEEDS					- 740,000.00
04-5999-00-0	BEGINNING BALANCE			- 10,000.00		
	TOTAL REVENUES	- 891,124.74	- 759,205.27	- 1,005,850.00	- 635,965.74	- 1,595,000.00

STREET & DRAINAGE EXPENSES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
04-6405-00-0	TRANSFER TO GENERAL FUND					580,000.00
04-6617-00-0	STREET MATERIALS	180,788.86	82,617.13	150,000.00	92,042.15	159,150.00
04-6772-00-0	PHASE 2 #18-ENGINEERING	9,344.50				
04-6773-00-0	PHASE 2 #18-CONSTRUCTION	979,455.86				
04-6775-00-0	PHASE 2 #19 ENGINEERING	39,400.00	22,000.00			
04-6776-00-0	PHASE 2 #19 CONSTRUCTION		1,002,684.38			
04-6777-00-0	PHASE 2 #20 ENGINEERING		46,200.00		1,500.00	
04-6778-00-0	PHASE 2 #20 CONSTRUCTION		294,485.40		52,094.10	
04-6779-00-0	PHASE 2 #21 ENGINEERING			130,750.00	63,564.50	
04-6780-00-0	PHASE 2 #21 CONSTRUCTION			725,100.00		
04-6781-00-0	PHASE 2 #22 ENGINEERING					130,750.00
04-6782-00-0	PHASE 2 #22 CONSTRUCTION					725,100.00
	TOTAL EXPENSES	1,208,989.22	1,447,986.91	1,005,850.00	209,200.75	1,595,000.00

EQUIPMENT REPLACEMENT FUND

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

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

Purchases for this budget consist of 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	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
09-5380-00-0	INTEREST	- 544.31	- 538.12	- 350.00	- 3,210.95	- 4,700.00
09-5401-00-0	GENERAL FUND	- 133,563.00	- 140,507.00	- 98,164.00	- 98,164.00	- 90,986.00
09-5402-00-0	WATER- SEWER	- 52,340.00	- 21,930.00	- 42,009.00	- 42,009.00	- 41,644.00
09-5501-00-0	BANK LOAN				- 499,091.00	
09-5999-00-0	BEGINNING BALANCE			- 38,477.00		26,330.00
	TOTAL REVENUES	- 186,447.31	- 162,975.12	- 179,000.00	- 642,474.95	- 111,000.00

EQUIPMENT REPLACEMENT EXPENSES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
09-6812-00-0	METER READER TRUCK	23,075.53				
09-6813-00-0	WATER DIRECTOR VEHICLE	25,496.30				
09-6814-00-0	ZERO TURN MOWER-STREETS	13,000.00				
09-6815-00-0	DUMP TRUCK-STREETS	80,000.00				
09-6816-00-0	SMALL SUV-STREETS	25,522.01				
09-6817-00-0	FIRE ENGINE/PUMPER TRUCK				499,091.00	
09-6818-00-0	VEHICLE-PUBLIC SERV DIRECTOR		27,500.00			
09-6819-00-0	3/4 TON TRUCK-PUBLIC SERVICES		29,226.82			
09-6820-00-0	MINI EXCAVATOR-WATER/SEWER		62,000.00			
09-6821-00-0	METER READER TRUCK #2		22,040.54			
09-6822-00-0	1/2 TON TRUCK-WATER PRODUCTION		23,713.98			
09-6823-00-0	1/2 TON TRUCK-WASTE WTR TREAT		23,637.84			
09-6824-00-0	SELF CONT BREATH APP-SCBA (32)		154,915.00			
09-6825-00-0	SEWER MACHINE			75,000.00	62,243.95	
09-6826-00-0	ZERO TURN MOWER			14,000.00	12,900.00	
09-6827-00-0	DUMP TRUCK			90,000.00		
09-6828-00-0	PUBLIC SERVICE 1 TON VAN					40,000.00
09-6829-00-0	PUBLIC SERVICE 1/2 TON PU					29,000.00
09-6830-00-0	PUBLIC SERVICE ZERO TURN MOWER					13,000.00
09-6831-00-0	COMMUNITY DEVEL PICK-UP					29,000.00
	TOTAL EXPENSES	167,093.84	343,034.18	179,000.00	574,234.95	111,000.00

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 BUILDING FUND REVENUES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
63-5380-00-0	INTEREST	- 31.72	- 45.27		- 525.55	- 500.00
63-5907-00-0	DONATIONS-Animal Shelter Bldg.	- 132,065.75	- 100,931.63	- 30,000.00	- 7,042.62	- 9,500.00
63-5999-00	BEGINNING BALANCE					- 10,000.00
	TOTAL REVENUES	- 132,097.47	- 100,976.90	- 30,000.00	- 7,568.17	- 20,000.00
ANIMAL SHELTER BUILDING FUND EXPENSES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
63-6750-00-0	IMPROVEMENTS	123,761.78	62,665.97	30,000.00	15,558.98	20,000.00
	TOTAL EXPENSES	123,761.78	62,665.97	30,000.00	15,558.98	20,000.00

WATER & SEWER CONSTRUCTION FUND

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

Goals for 2018-2019:

- 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 \$451,284(See Transfer in from Water/Sewer 32-5402)
- Water and Sewer Construction fund projects include:
 - Replace 8 Turbidimeters \$32,500 (See Water Sewer Construction Fund 32-6828-00)
 - Henderson/Kilgore pump station rehab \$52,000 (See Water Sewer Construction Fund 32-6455-00)
 - Sabine Pump station rehab in cooperation with City of Kilgore. Estimated cost \$750,000 in addition to funds budgeted in 17/18 budget (See water and sewer construction Fund 32-6825-00)
 - Replace two Southside WWTP Aerators \$56,000
 - (See Water Sewer Construction Fund 32-6794-00)
 - Replace Southside WWTP Influent Pump #1 \$28,500 (See Water Sewer Construction Fund 32-6829-00)
 - Replace North Side WWTP Influent Pump #3 \$21,000 (See Water Sewer Construction Fund 32-6830-00)
 - Replace North Side WWTP Aerator #1 \$26,000 (See Water Sewer Construction Fund 32-6831-00)

WATER & SEWER CONST FUND REVENUES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
32-5380-00-0	INTEREST	- 1,440.41	- 1,874.99	- 1,000.00	- 3,267.06	- 5,200.00
32-5402-00-0	TRANSFER IN FROM WATER/SEWER	- 390,000.00	- 362,845.00	- 440,000.00		- 451,284.00
32-5919-00-0	LANDFILL LEACHATE	- 6,685.70	- 9,271.05	- 7,000.00	- 6,085.10	- 8,000.00
32-5920-00-0	RECYCLE REVENUE		- 1,618.11	- 2,000.00		
32-5999-00-0	BEGINNING BALANCE			- 323,000.00		- 581,516.00
	TOTAL REVENUES	- 398,126.11	- 375,609.15	- 773,000.00	- 9,352.16	- 1,046,000.00

WATER & SEWER CONST FUND EXPENSES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
32-6455-00-0	KILGORE PUMP STATION	40,230.00				52,000.00
32-6725-00-0	MIS. WATER & SEWER LINES	211,314.66	205,441.58	30,000.00	124,613.53	80,000.00
32-6764-00-0	WELL 14 REHAB/ENGINEERING		22,940.00			
32-6791-00-0	FOREST ST/PINE SEWER REPAIR		19,700.00			
32-6792-00-0	WATER LINE FM 225					
32-6794-00-0	SS WWTP AERATORS (2)					56,000.00
32-6795-00-0	SS WWTP RETURN SLUDGE PUMP #2	24,186.92				
32-6799-00-0	BRAGLEY PUMP #2	20,280.00				
32-6810-00-0	ENGINEERING TRUNKMAIN		116,936.36		- 116,936.36	
32-6825-00-0	SABINE PUMP STATION REHAB			610,000.00	52,721.43	750,000.00
32-6826-00-0	SS BAR SCREEN			103,000.00	95,666.57	
32-6827-00-0	RETURN PUMP #3 (SS)			30,000.00		
32-6828-00-0	TURBIDIMETERS WATER PLANT					32,500.00
32-6829-00-0	WWTP INFLUENT PUMP #1					28,500.00
32-6830-00-0	NS WWTP INFLUENT PUMP #3					21,000.00
32-6831-00-0	NS WWTP AERATOR #1					26,000.00
32-6890-00-0	TRANSFER TO STREETS&DRAINAGE		217,592.00			
	TOTAL EXPENSES	296011.58	582609.94	773000.00	156065.17	1,046,000.00

FIREMEN'S RELIEF & RETIREMENT FUND

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

FIREMAN'S RELIEF & RETIREMENT FUND REVENUES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
61-5380-00-0	INTEREST	- 1.68	- 4.48	- 4.00	- 16.12	- 20.00
61-5401-00-0	GENERAL*TRANSFER	- 2,500.00	- 3,000.00	- 3,000.00	- 3,000.00	- 3,000.00
	TOTAL REVENUES	- 2,501.68	- 3,004.48	- 3,004.00	- 3,016.12	- 3,020.00
FIREMAN'S RELIEF & RETIREMENT FUND EXPENSES						
Account	Description	2015-2016	2016-2017	2017-2018	Y-T-D	2018-2019
		Actual	Actual	Adopted	7/28/2018	Adopted
61-6201-61-0	RETIRED FIREMEN	2,700.28	2,300.24	3,004.00	2,200.22	3,020.00
	TOTAL EXPENSES	2,700.28	2,300.24	3,004.00	2,200.22	3,020.00

**City of Henderson
Pay Scale 10/01/2018
2% Cost of Living**

Pay Group		Starting Salary	Title/Position Code
f	Annual	17,512.07	Labor-parks PartTime
	Monthly	1,459.34	
	Bi-Weekly	673.54	
	Hourly	8.42	
2	Annual	18,387.67	
	Monthly	1,532.31	
	Bi-Weekly	707.22	
	Hourly	8.84	
3	Annual	19,307.06	
	Monthly	1,608.92	
	Bi-Weekly	742.58	
	Hourly	9.28	
4	Annual	20,272.41	
	Monthly	1,689.37	
	Bi-Weekly	779.71	
	Hourly	9.75	
5	Annual	21,286.03	
	Monthly	1,773.84	
	Bi-Weekly	818.69	
	Hourly	10.23	
6	Annual	22,350.33	
	Monthly	1,862.53	
	Bi-Weekly	859.63	
	Hourly	10.75	
7	Annual	23,467.85	
	Monthly	1,955.65	
	Bi-Weekly	902.61	
	Hourly	11.28	
8	Annual	24,641.24	Receptionist
	Monthly	2,053.44	
	Bi-Weekly	947.74	
	Hourly	11.85	
9	Annual	25,873.30	Part Time Civic Center Attendant Mowing Crew Public Services Labor Animal Control Officer Part Time Custodian Part Time
	Monthly	2,156.11	
	Bi-Weekly	995.13	
	Hourly	12.44	

**City of Henderson
Pay Scale 10/01/2018
2% Cost of Living**

Pay Group		Starting Salary	Title/Position Code
10	Annual	27,166.97	Custodian
	Monthly	2,263.91	Parks Coordinator
	Bi-Weekly	1,044.88	Municipal Ct P/T Data Clerk
	Hourly	13.06	
11	Annual	28,525.32	General Maintenance Labor
	Monthly	2,377.11	
	Bi-Weekly	1,097.13	
	Hourly	13.71	
12	Annual	29,951.58	
	Monthly	2,495.97	
	Bi-Weekly	1,151.98	
	Hourly	14.40	
13	Annual	31,449.16	Public Services Crew
	Monthly	2,620.76	Meter Reader
	Bi-Weekly	1,209.58	Tourism Asst
	Hourly	15.12	
14	Annual	33,021.62	Animal Control Officer
	Monthly	2,751.80	Equipment Operator II
	Bi-Weekly	1,270.06	Admin. Asst
	Hourly	15.88	Code Enforcement Officer Water Plant Operator-Trainee WasteWater Plant Operator-Trainee
15	Annual	34,672.70	Dispatcher/Records Tech
	Monthly	2,889.39	Utility Clerk
	Bi-Weekly	1,333.57	
	Hourly	16.67	
16	Annual	36,406.34	Fire Chief Admin Asst
	Monthly	3,033.86	Civic Center Coordinator
	Bi-Weekly	1,400.24	Police Chief Admin Asst
	Hourly	17.50	Sr. Dispatcher/Records Water Plant Operator/Pumper Municipal Court Clerk
17	Annual	38,226.65	Animal Control Supervisor
	Monthly	3,185.55	Crewleader
	Bi-Weekly	1,470.26	Maintenance Crew
	Hourly	18.38	Equipment Opr I Wastewater Plant Operator II Juvenile Case Mgr AP/Purchase Coord

**City of Henderson
Pay Scale 10/01/2018
2% Cost of Living**

Pay Group		Starting Salary	Title/Position Code
18	Annual	40,137.99	Utility Billing Coordinator
	Monthly	3,344.83	Water Plant Lead Operator
	Bi-Weekly	1,543.77	
	Hourly	19.30	
19	Annual	42,144.88	Patrol Officer
	Monthly	3,512.07	Health Official
	Bi-Weekly	1,620.96	City Mgr Admin Ass't/Ass't City Sec
	Hourly	20.26	Firefighter(includes automatic overtime) Waste Water Plant Lead Operator
20	Annual	44,252.13	
	Monthly	3,687.68	Maintenance Foreman
	Bi-Weekly	1,702.00	Parks/Cemetery Foreman
	Hourly	21.28	Public Services Foreman
21	Annual	46,464.74	Public Utilities Foreman
	Monthly	3,872.06	Tourism Coordinator
	Bi-Weekly	1,787.11	HR/Payroll Coordinator
	Hourly	22.34	
22	Annual	48,787.97	Patrol Sergeant
	Monthly	4,065.66	C.I.D.Sgt
	Bi-Weekly	1,876.46	Fire Lieutenant(includes automatic overtime)
	Hourly	23.46	Task Force Invest. Water Plant Foreman
23	Annual	51,227.37	Waste Water Plant Foreman
	Monthly	4,268.95	
	Bi-Weekly	1,970.28	
	Hourly	24.63	
24	Annual	53,788.74	Building Services Corrd
	Monthly	4,482.39	
	Bi-Weekly	2,068.80	
	Hourly	25.86	
25	Annual	56,478.18	Fire Captain(includes automatic overtime)
	Monthly	4,706.51	Water & Wastewater Supt
	Bi-Weekly	2,172.24	Comm. Dev Manager
	Hourly	27.15	Police Lieutenant Crime Prevention
26	Annual	59,302.08	
	Monthly	4,941.84	
	Bi-Weekly	2,280.85	
	Hourly	28.51	

**City of Henderson
Pay Scale 10/01/2018
2% Cost of Living**

Pay Group		Starting Salary	Title/Position Code
27	Annual	62,267.19	CID Captain
	Monthly	5,188.93	Public Services Supervisor
	Bi-Weekly	2,394.89	Deputy Public Service Director
	Hourly	29.94	
28	Annual	65,380.55	
	Monthly	5,448.38	
	Bi-Weekly	2,514.64	
	Hourly	31.43	
29	Annual	68,649.58	
	Monthly	5,720.80	
	Bi-Weekly	2,640.37	
	Hourly	33.00	
30	Annual	72,082.05	
	Monthly	6,006.84	
	Bi-Weekly	2,772.39	
	Hourly	34.65	
31	Annual	75,686.16	Deputy Fire Chief
	Monthly	6,307.18	Deputy Police Chief
	Bi-Weekly	2,911.01	Finance Director
	Hourly	36.39	Utilities Director City Secretary
32	Annual	79,470.47	
	Monthly	6,622.54	
	Bi-Weekly	3,056.56	
	Hourly	38.21	
33	Annual	83,443.99	
	Monthly	6,953.67	
	Bi-Weekly	3,209.38	
	Hourly	40.12	
34	Annual	87,616.19	Public Services Director
	Monthly	7,301.35	
	Bi-Weekly	3,369.85	
	Hourly	42.12	
35	Annual	91,997.00	
	Monthly	7,666.42	
	Bi-Weekly	3,538.35	
	Hourly	44.23	

**City of Henderson
Pay Scale 10/01/2018
2% Cost of Living**

Pay Group		Starting Salary	Title/Position Code
36	Annual	96,596.85	Fire Chief
	Monthly	8,049.74	Chief of Police
	Bi-Weekly	3,715.26	
	Hourly	46.44	
37	Annual	101,426.69	
	Monthly	8,452.22	
	Bi-Weekly	3,901.03	
	Hourly	48.76	
38	Annual	106,498.02	
	Monthly	8,874.84	
	Bi-Weekly	4,096.08	
	Hourly	51.20	
39	Annual	111,822.93	
	Monthly	9,318.58	
	Bi-Weekly	4,300.88	
	Hourly	53.76	
39	Annual	117,414.07	City Manager
	Monthly	9,784.51	
	Bi-Weekly	4,515.93	
	Hourly	56.45	