



CITY OF HENDERSON

2019-2020 ADOPTED BUDGET

Mayor, John Fullen

Councilperson District 1, Thomas Goode

Councilperson District 2, Michael Searcy

Councilperson District 3, Henry Pace

Councilperson District 4, Melissa Morton

Councilperson District 5, Steve Higginbotham

City Manager, Jay Abercrombie

Finance Director, Karen Arnall



**City of Henderson
Fiscal Year 2019-2020
Budget Cover Page**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$400,000, which is a 13.89% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$24,498.

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

FOR: Council Member Tommy Goode
Council Member Michael Searcy
Council Member Henry Pace
Council Member Melissa Morton
Council Member Steve Higginbotham

AGAINST: None

PRESENT (and not voting): None

ABSENT: None

Property Tax Rate Comparison

	2018-2019	2019-2020
Property Tax Rate	.5217	.5517
Effective Tax Rate	.489340	.487103
Effective Maintenance & Operations Tax Rate	1.27981	1.328009
Rollback Tax Rate	.628065	.609698
Debt Rate	.0927	.096312

Total debt obligation for City of Henderson secured by property taxes is \$614,054.

TABLE OF CONTENTS

GENERAL INFORMATION

Executive Summary	1
History of Henderson	3
City Services	5
Financial Policies	8
Organization Chart	11
Budget Calendar	12
Tax Levy Ordinance	13
Budget Ordinance	15

BUDGET SUMMARY 16

GENERAL FUND REVENUES 17

Revenues by Source Chart	17
General Fund Revenues Details	20
History of Sales Tax Allocations Chart	33
History of Franchise Tax Chart	34

GENERAL FUND EXPENSES 35

Expenses by Category Chart	35
Expenses by Department Chart	36
Administration Department	37
Finance Department	40
Municipal Court Department	43
Public Works Department:	
Public Services Division	46
Parks Division	49
Community Center Division	52
Cemeteries Division	55
Community Development Division	59
Fire Department	62
Police Department	65
Animal Center Division	69
Non-Departmental Expenditures	72
Miscellaneous Departments	73
Insurances	74

TABLE OF CONTENTS CONT'D

WATER & SEWER REVENUES 75

Anticipated Revenues Chart	75
Water & Sewer Fund Revenues-Details	77
History of Water Rates Chart	80
History of Sewer Rates Chart	81

WATER & SEWER EXPENSES 82

Expenses by Category Chart	82
Expenses by Department Chart	83
Water & Sewer Line Maintenance Department	84
Utilities Office Division	87
Water Production Division	90
Wastewater Division	93
Insurance	97
Capital Projects	98

Water & Sewer Debt Service	99
Total Water & Sewer Debt	100
Water & Sewer Revenue, Series 2011	101
Tax & WW&SS Limited Pledge, Series 2012	102
Go Refunding Bonds, Series 2014	103
Water & Sewer Revenue CO's, Series 2018	104
2018 Bond Series	105

OTHER FUNDS

Henderson Tourism Department	107
Tourism Division	109
Civic Center Division	111
Henderson Main Street	114
Revenues	115
Expenses	116
General Fund Debt Service	118
Revenues	119
Expenses	120
Total General Fund Debt	121
Tax & WW&SS Limited Pledge CO, Series 2011	122
Tax & WW&SS Limited Pledge, Series 2012	123
Street Improvement CO's, Series 2019	124
2019 Bond Series	125

TABLE OF CONTENTS CONT'D

General Construction Fund	127
Revenues	128
Expenses	129
Street & Drainage Fund	130
Revenues	131
Expenses	132
Equipment Replacement	133
Revenues	134
Expenses	135
Animal Shelter Donation Fund	136
Revenues	137
Expenses	137
Water & Sewer Construction Fund	138
Revenues	139
Expenses	140
Firemen's Relief & Retirement Fund	141
Revenues	142
Expenses	142
PAY SCHEDULE	143



August 2019

Dear Honorable Mayor, City Council Members and Henderson Citizens:

I am pleased to present you the 2019-20 budget for the City of Henderson, Texas. The budget was achieved through the work of all Department Directors and leaders and their diligence in working together for the Citizens of Henderson. The budget submitted is a balanced budget and encompasses expected revenues and estimated expenses based on historical data.

Instructions were given to staff to look at the future of Henderson when considering their proposals. The priority of this budget is to maintain Henderson's historical presence while strategically planning for future livability and structured commercial growth. Directors have strategically presented items that reflect those priorities and continue to provide the services our citizens expect and deserve.

Development

Development in the City continues to remain constant with no major growth in the most recent history. However, Henderson is poised for growth due to its geographic location as a centerpiece of East Texas between Tyler and Longview. Potential commercial developments are anticipated in the near future thanks to the help and planning of our Henderson Economic Development Council and Director. Strategic Commercial growth continues to be desired for local shopping and livability. Henderson's sales tax revenue has seen a slight increase over the past couple of years that helps offset property tax.

Quality of Life

We continue to ramp up our efforts for quality of life in Henderson by partnering with several community entities such as our Civic Clubs, Keep Henderson Beautiful, Rusk County, Henderson ISD and the Chamber of Commerce. Parks have been a major focus over the last few years and Lake Forest Park is set to open the Plaza this year. The Plaza will consist of a covered pavilion and stage with amphitheater style seating. New concrete sidewalks were also constructed during this endeavor. Henderson's parks continue to be the envy of other Cities and communities all around East Texas. Another area of high interest over the last couple of years has been our City and community events. The July 4th Celebration with fireworks at Lake Forest Park and the Christmas Parade and Christmas Tree Lighting downtown in December have seen tremendous growth in attendance and popularity, as well as the well-known Heritage Syrup Festival. This year's budget reflects our efforts to continue to meet the desires of our family-oriented community when it comes to events and activities.

Tax Rate History and Proposed Rate

The General Fund's revenue mainly consists of sources including property tax and sales tax. Market and certified values from the appraisal districts showed a slight increase this year. Henderson has had a 13 year history of a stable and flat property tax rate of .5217. This is generally a positive thing as no one likes to see an increase in rates. However, the cost of doing business as a City has most certainly not been flat or without increase. The maintenance of streets, stormwater drainage and other public services has not been able to meet citizen's expectations due to this increased cost and lack of revenue.



This budget proposes a .03 increase in the property tax rate. This increase will help offset the costs mentioned above for City services expected by property owners and citizens of Henderson, Texas. Sales tax projections are conservative and almost flat with slight projected increase due to last year's performance and the local economy. This tax is the most difficult to project from year to year as many variables make subtle changes in consumer spending habits.

Vision and Strategic Planning

Our goal is always to provide successful service to our citizens as we continue to see unprecedented growth in our City. The small increase in expenditures continues to be focused around streets, drainage, parks and maintenance to these areas.

On May 7, 2019, Council met with our Administrative staff and Directors in a Strategic Planning Workshop. Each Department presented their departmental vision for the next year and coming year. They defined their assessment of needs and resources desired to meet those needs. Recommendations were made to Council on specific Capital projects and timelines for those projects.

An area of focus centered on a need for an upgraded core system used for financials, billing, human resources, payroll, etc. After a review of the facts, Council agreed on the lack of modern technology and software the City is using to complete its daily functions. Council was also presented information related to the lack of use of Geographical Information Systems. The City of Henderson has been using paper maps and systems and the use of GIS data is way overdue. Council agreed to pursue an agreement with the City of Longview and their GIS Department to help introduce us to the world of GIS that will forever change the way the City of Henderson does daily business.

Staff and Council have continued to support the \$5 Million Street Bond Package that will resurface and re-work approximately 75 streets across the entire City. These streets were set in priority order through our staff and engineers and were rated due to traffic and overall use, condition of the streets, etc. The citizens in Henderson will notice a major difference in our streets over the next two years.

The City is starting a completely new focus on our education and information to citizens and visitors with the use of the City's website and Social Media. Information and educational videos and posts will be front and center over the next year as we roll out this new campaign. The City's goal is to have the most engaged and educated citizenry in East Texas.

Summary

City Government is the closest form of government to people. It also has the most impact on our citizens' daily lives and the City staff takes this seriously. This budget achieves the goals of Council while pursuing safety and enhancing the quality of life that our Henderson families deserve.

Respectfully submitted,

Jay Abercrombie, CPM
City Manager

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

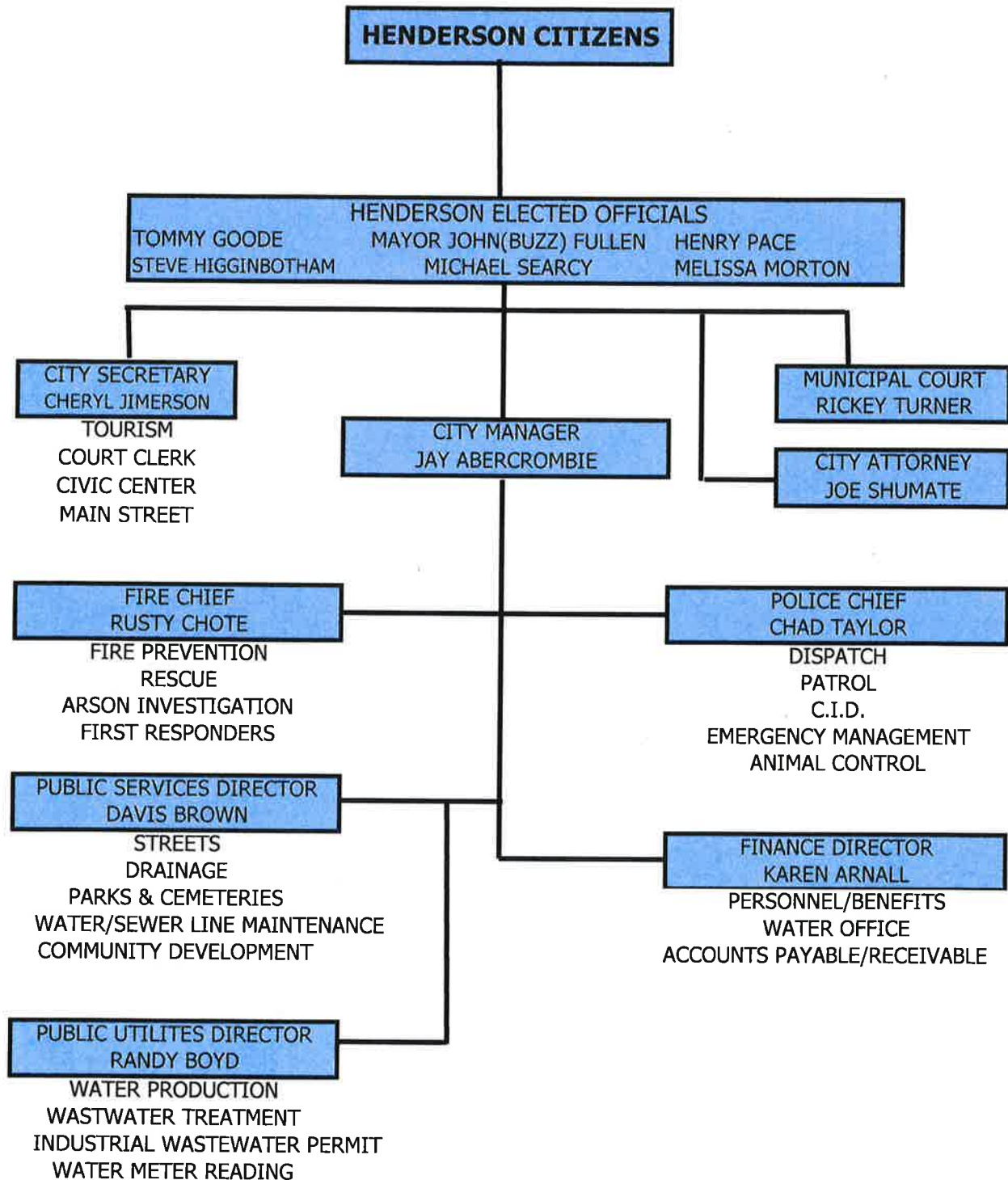
Expenditures shall be legal only on the basis of appropriations in the budget and on the authority of warrants issued by authority of the City Council. For good cause shown the City Council may pass resolutions, transferring appropriations made from one department to another department, but in no event 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 2019-2020

April 30	Department Strategic Plan sent to the City Secretary
May 7, 2019	Strategic Planning Retreat
May 10, 2019	Distribute Budget Packets to Department Heads
May 31, 2019	Deadline to return budget Packets to City Manager (Finance Director)
June 21, 2019	Preliminary First Draft of Budget (internal)
June 22-28, 2019	Review First Draft with Department Heads
July 8, 2019	Receive Certified Appraisal Roll
July 9, 2019 <i>Regular Meeting</i>	Call for Public Hearing on Budget Call for Public Hearing on Tax Rate
July 30, 2019	Official <i>First</i> Draft distributed to Council
August 13, 2019 <i>Regular Meeting</i>	Council Budget Workshop Public Hearing on Proposed Budget First Public Hearing on Tax Rate
August 20, 2019	Second Draft distributed to Council
August 27, 2019	Second Public Hearing on Proposed Budget Second Public Hearing on Tax Rate
Sept. 3, 2019 <i>Special Meeting</i>	First Reading of Tax Rate Ordinance First Reading of Budget Ordinance
Sept. 10, 2019 <i>Regular Meeting</i>	Second and Final Reading of Tax Rate Ordinance Second and Final Reading of Budget Ordinance

ORDINANCE NO. 19-09-38

AN ORDINANCE LEVYING AN AD VALOREM TAX OF FIFTY FIVE AND SEVENTEEN, ONE HUNDREDS CENTS (\$.5517) PER \$100.00 VALUATION ON ALL REAL AND PERSONAL PROPERTY WITHIN THE CITY LIMITS OF THE CITY OF HENDERSON, TEXAS, AS OF JANUARY 1, 2019, 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 13.26 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$30.00 A YEAR.

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 2019 and beginning January 1, 2019 upon all taxable property, both real and personal, within the City of Henderson, Texas, made taxable by law, an ad valorem tax of Fifty-Five and seventeen, One Hundreds Cents (\$.5517) 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	2.61%	or	\$.0144
2012 Bond Series	4.89%	or	\$.0270
2019 Bond Series	9.95%	or	\$.0549
General Fund	82.55%	or	\$.4554
Total Ad Valorem Taxes	100.00%		\$.5517
Effective Rate	13.26%	or	\$.487103

Breakdown of the .5517 Ad Valorem Tax

Maintenance and Operating	.455388
Interest and Sinking	.096312

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

PASSED, APPROVED, AND ADOPTED this second and final reading, on this the 10th day of September 2019.


JOHN (BUZZ) FULLEN, MAYOR

ATTEST:

CHERYL JIMERSON, CITY SECRETARY

ORDINANCE NO. 19-09-37

AN ORDINANCE ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020, 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 Finance Director and City Manager of Henderson prepared this budget covering proposed revenues and expenditures for the fiscal period October 1, 2019 and ending September 30, 2020, 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, 2019, and ending September 30, 2020, 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 3rd day of September, 2019.

PASSED, APPROVED AND ADOPTED on the second and final reading on this the 10th day of September, 2019.

ATTEST:


CHERYL JIMERSON, CITY SECRETARY


J.W. FULLEN, MAYOR

CITY OF HENDERSON 2019-2020 BUDGET SUMMARY

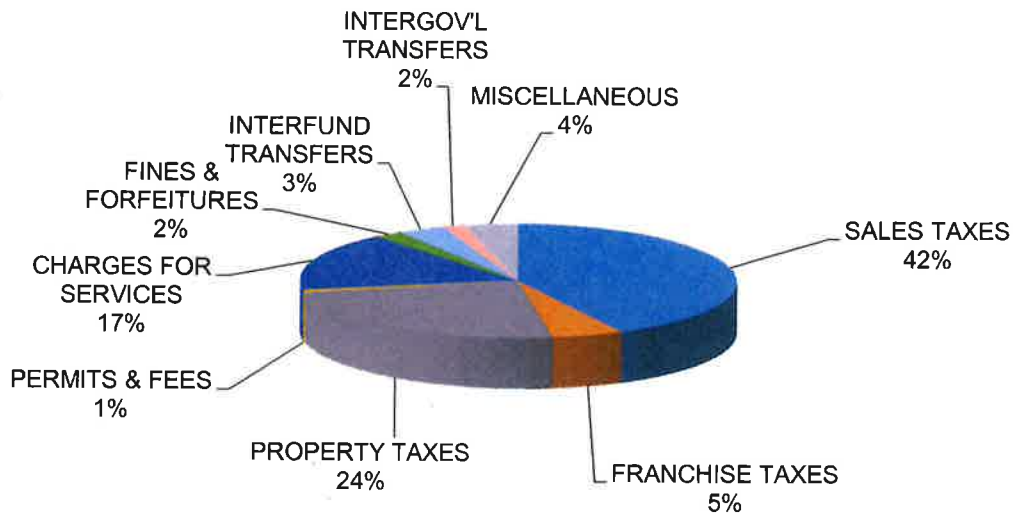
OPERATING BUDGETS:

GENERAL FUND	\$	14,242,771
WATER & SEWER FUND	\$	5,778,017
TOURISM FUND	\$	397,995
MAIN STREET FUND	\$	46,250
GENERAL FUND DEBT	\$	616,154
FIREMEN'S RELIEF & RETIREMENT	\$	<u>3,015</u>
TOTAL OPERATING BUDGET	\$	21,084,202

CAPITAL IMPROVEMENT BUDGETS:

STREET & DRAINAGE FUND	\$	295,208
EQUIPMENT REPLACEMENT	\$	225,500
GENERAL CONSTRUCTION FUND	\$	389,083
2018 BOND SERIES-WATER/SEWER	\$	80,000
2019 BOND SERIES-STREETS	\$	80,000
WATER & SEWER CONSTRUCTION	\$	<u>355,000</u>
TOTAL CAPITAL IMPROVEMENTS	\$	<u>1,424,791</u>
TOTAL BUDGET FOR YEAR 2019-2020	\$	<u><u>22,508,993</u></u>

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	\$ 6,010,000.00
FRANCHISE TAXES	\$ 740,000.00
PROPERTY TAXES	\$ 3,420,000.00
PERMITS & FEES	\$ 80,000.00
CHARGES FOR SERVICES	\$ 2,381,265.00
FINES & FORFEITURES	\$ 308,600.00
INTERFUND TRANSFERS	\$ 497,520.00
INTERGOV'L TRANSFERS	\$ 239,300.00
MISCELLANEOUS	\$ 566,086.00

ANTICIPATED REVENUES FOR 2019-2020	<u>\$ 14,242,771.00</u>
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CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

GENERAL FUND REVENUES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
01-5310-00	SALES TAX	- 2,597,152.40	- 2,874,898.43	- 2,770,000.00	- 2,155,172.93	- 3,000,000.00
01-5311-00	HEDCO SALES TAX	- 0.02		- 1,385,000.00	- 1,077,586.46	- 1,500,000.00
01-5312-00	SALES TAX FOR ADVALORUM TAX	- 1,298,576.24	- 1,437,449.23	- 1,385,000.00	- 1,077,586.46	- 1,500,000.00
01-5313-00	MIXED DRINK TAX	- 9,259.08	- 9,861.31	- 10,000.00	- 7,095.52	- 10,000.00
01-5321-00	HOTEL-MOTEL CITY'S RESERVE			- 4,500.00		
01-5322-00	DISCOUNT OF SALES TAX PAYMENT	- 707.62	- 836.98	- 700.00	- 590.47	
01-5330-00	ELECTRIC FRANCHISE	- 199,860.14	- 210,755.44	- 220,000.00	- 157,195.47	- 220,000.00
01-5331-00	NATURAL GAS FRANCHISE	- 38,760.33	- 76,107.44	- 60,000.00	- 112,111.81	- 120,000.00
01-5332-00	TELEPHONE FRANCHISE	- 33,013.69	- 26,395.18	- 30,000.00	- 19,498.28	- 30,000.00
01-5333-00	CABLE T-V FRANCHISE	- 184,688.74	- 174,766.01	- 180,000.00	- 131,580.65	- 180,000.00
01-5334-00	STREET USE FRANCHISE	- 186,101.44	- 182,553.23	- 190,000.00	- 113,842.54	- 190,000.00
01-5340-00	PERMITS & INSPECTIONS	- 73,804.00	- 77,515.00	- 80,000.00	- 53,547.00	- 80,000.00
01-5350-00	CURRENT TAX	- 2,589,491.91	- 2,738,507.23	- 2,880,000.00	- 2,858,009.11	- 3,280,000.00
01-5351-00	DELINQUENT TAX	- 74,376.10	- 59,265.09	- 65,000.00	- 34,765.21	- 75,000.00
01-5352-00	PENALTY-INT-REDEMPTION DEL.TAX	- 34,483.25	- 31,814.06	- 53,000.00	- 40,688.64	- 65,000.00
01-5357-00	GOLF FIELD RENTALS	- 505.00	- 150.00			
01-5360-00	ANIMAL SHELTER	- 33,953.00	- 28,914.00	- 32,000.00	- 26,200.00	- 32,000.00
01-5364-00	GARBAGE & TRASH	- 2,147,080.50	- 2,202,003.36	- 2,200,000.00	- 1,705,860.86	- 2,300,000.00
01-5367-00	PARK USE FEES	- 4,235.00	- 4,095.00	- 4,000.00	- 2,210.00	- 4,000.00
01-5368-00	WATER-SEWER DEBT & MGT.	- 390,000.00	- 340,000.00	- 290,000.00		- 240,000.00
01-5369-00	TOWER RENTAL-NEXTEL	- 9,879.09	- 10,950.36	- 10,950.00	- 8,212.77	- 10,950.00
01-5370-00	MUNICIPAL COURT	- 405,205.51	- 317,189.65	- 325,000.00	- 199,006.30	- 285,000.00
01-5372-00	MUNICIPAL SECURITY FEE	- 7,270.37	- 5,360.09	- 7,000.00	- 3,325.44	- 6,000.00
01-5373-00	MUNICIPAL COURT TIMELY FEE	- 4,033.79	- 2,635.38	- 5,000.00	- 2,223.92	- 3,000.00
01-5374-00	MUNICIPAL TECHNOLOGY FEE	- 7,472.53	- 5,314.70	- 8,000.00	- 3,343.37	- 6,000.00
01-5375-00	TOWER RENTAL-VERIZON WIRELESS	- 10,315.56	- 10,573.44	- 10,315.00	- 9,885.70	- 10,315.00
01-5377-00	JUDICIAL SUPPORT FUND	- 1,689.77	- 1,224.21	- 1,600.00	- 799.15	- 1,500.00
01-5378-00	JUVENILE CASE MANAGER	- 9,110.82	- 6,675.27	- 9,000.00	- 4,117.32	- 7,000.00
01-5379-00	MISCELLANEOUS COURT REVENUE	- 126.00	- 142.00	- 100.00		- 100.00
01-5380-00	INTEREST INCOME	- 20,905.92	- 63,102.28	- 75,000.00	- 65,900.87	- 90,000.00
01-5390-00	CHAMPION EMS RENT	- 4.00				
01-5391-00	ETMC EMS RENT	- 24,000.00	- 18,000.00	- 24,000.00	- 24,000.00	- 24,000.00
01-5406-00	HEDCO REIMBURSE FOR DIRECTOR		- 75,242.35	- 135,711.00	- 107,740.72	- 140,383.00
01-5902-00	MISCELLANEOUS	- 49,361.36	- 98,430.13	- 20,000.00	- 116,772.74	- 20,000.00
01-5904-00	ROYALTY & OIL REVENUE	- 2,580.68	- 1,694.32	- 12,000.00	- 1,989.91	- 3,000.00
01-5905-00	CRUSK COUNTY FIRE	- 35,449.43	- 33,548.70	- 34,000.00	- 32,183.76	- 34,000.00
01-5906-00	SALE OF CITY PROPERTY	- 16,744.27	- 8,080.00	- 65,000.00		- 30,000.00
01-5907-00	DONATIONS-FIRE DEPARTMENT	- 2,200.00	- 1,250.00		- 237.50	- 1,000.00
01-5908-00	SALE CEMETERY LOTS	- 5,800.00	- 21,200.00	- 15,000.00	- 39,200.00	- 20,000.00
01-5909-00	DONATION - POLICE DEPT	- 2,025.00	- 1,031.98	- 2,000.00	- 62.00	- 2,000.00
01-5923-00	DONATIONS FOR LAKE FOREST PARK	- 1,200.00				
01-5926-00	TEXAS EASTERN 9-1-1 NETWORK	- 132,564.52				
01-5927-00	TRANSFER FROM GENERAL CONST		- 232,655.00			- 54,083.00
01-5928-00	TRANSFR FROM STREET & DRAINAGE			- 580,000.00		- 61,554.00
01-5929-00	SANE TESTING-POLICE DEPARTMENT			- 10,000.00	- 4,639.00	- 10,000.00
01-5930-00	LEOSE TRAINING REVENUE-STATE	- 2,621.95	- 2,424.77	- 3,500.00	- 2,395.42	- 3,500.00
01-5935-00	K-9 DONATIONS PD					- 70,000.00
01-5960-00	PAYMENTS FROM HEDCO			- 1,500.00	- 1,500.00	- 1,500.00
01-5979-00	BUNKER GEAR GRANT			- 8,800.00		- 8,800.00

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

GENERAL FUND REVENUES CONT'D						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
01-5981-00	TACTICAL EQUIPMENT GRANT			- 22,000.00		- 19,000.00
01-5984-00	TEXAS FORESTRY SERVICES		- 4,598.00	- 4,000.00	- 3,425.00	- 4,000.00
01-5988-00	HISD-LIAISON OFFICER	- 61,021.00	- 61,090.77	- 155,634.00	- 109,222.36	- 160,000.00
01-5992-00	FEMA FUNDS			- 143,000.00	- 24,075.55	
01-5996-00	BULLETPROOF VEST GRANTS			- 8,800.00		
01-5999-00	BEGINNING BALANCE					- 330,086.00
	TOTAL GENERAL FUND REVENUES	-10,707,630.03	-11,458,300.39	- 13,536,110.00	-10,337,800.21	-14,242,771.00

GENERAL FUND REVENUE DETAILS

TAXES: SALES TAX REVENUES

5310 CITY SALES TAX \$ 3,000,000

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 2018-2019.

5311 HEDCO SALES TAX \$ 1,500,000

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 2018-2019.

5312 SALES TAX FOR REDUCTION OF AD VALOREM TAX \$ 1,500,000

Description:

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

Assumption:

Based upon estimated collections from 2018-2019.

GENERAL FUND REVENUE 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 2018-2019 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

\$ 6,010,000

GENERAL FUND REVENUE 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 \$ 120,000

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 2018-2019 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 REVENUE 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 Connection in exchange for Use of City alleys and other public rights-of-way. Contract expires Sept 30, 2020.

Assumption:

Gross sales are estimated at \$ 2,300,000 with the City receiving an average of 8.3% of this amount.

TOTAL FRANCHISE TAXES \$ 740,000

PROPERTY TAXES

5350 CURRENT TAXES \$ 3,280,000

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 2019 is \$743,658,281. The tax rate of .5517 per \$100 will be

GENERAL FUND REVENUE DETAILS

Continue Current Tax

assessed. The anticipated collection rate is 97% which will help fund the M & O expenses for 2019-2020. The General Fund Debt Payment for 2019-2020 is \$614,054.00 and the entire amount will come from debt reserve.

5351 DELINQUENT TAXES \$ 75,000

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 \$ 65,000

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 \$ 3,420,000

TOTAL TAXES \$ 10,170,000

GENERAL FUND REVENUE 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 2018-2019.

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 2018-2019

GENERAL FUND REVENUE DETAILS

5364 GARBAGE & TRASH

\$ 2,300,000

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 REVENUE DETAILS

5391 ETMC EMS RENT

\$ 24,000

Description:

Rent charged to UT HEALTH/ET 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

\$ 2,381,265

FINES AND FORFEITURES:

5370 MUNICIPAL COURT

\$ 285,000

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

\$ 6,000

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

\$ 3,000

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 REVENUE DETAILS

5374 MUNICIPAL TECHNOLOGY FEE

\$ 6,000

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

\$ 1,500

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

\$ 7,000

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

\$ 308,600

GENERAL FUND REVENUE DETAILS

INTERFUND TRANSFERS

5368 WATER-SEWER DEBT & MGT. \$ 240,000

Description:

Management fees and professional services that are provided for the Water-Sewer Fund, along with office space and supplies acquired through the General Fund.

Assumption:

Based upon the cost of providing service and facilities.

5927 GENERAL CONSTRUCTION FUND \$ 54,083

5928 STREET & DRAINAGE FUND \$ 61,554

5406 HEDCO DIRECTOR REIMBURSEMENT \$ 140,383

5960 HEDCO INSURANCE REIMBURSEMENT \$ 1,500

TOTAL INTERFUND TRANSFERS \$ 497,520

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.

GENERAL FUND REVENUE DETAILS

5988 HISD-LIAISON OFFICER \$ 160,000

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.

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.

5981 TACTICAL EQUIPMENT GRANT \$ 19,000

Description:

Funds received to purchase tactical equipment

5929 SANE TESTING \$ 10,000

Description:

Reimbursement from State for SANE tests

TOTAL INTERGOVERNMENTAL REVENUE \$ 239,300

GENERAL FUND REVENUE DETAILS

MISCELLANEOUS:

5380 INTEREST INCOME \$ 90,000

Description:

Interest earned on investments of idle funds in accordance with the City of Henderson Investment Policy that was adopted October 2019. 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 \$ 3,000

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 \$ 30,000

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 REVENUE DETAILS

5908	SALE CEMETERY LOTS	\$ 20,000
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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.

5907	DONATION -- FIRE DEPT	\$ 1,000
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5909	DONATION -- POLICE DEPT	\$ 2,000
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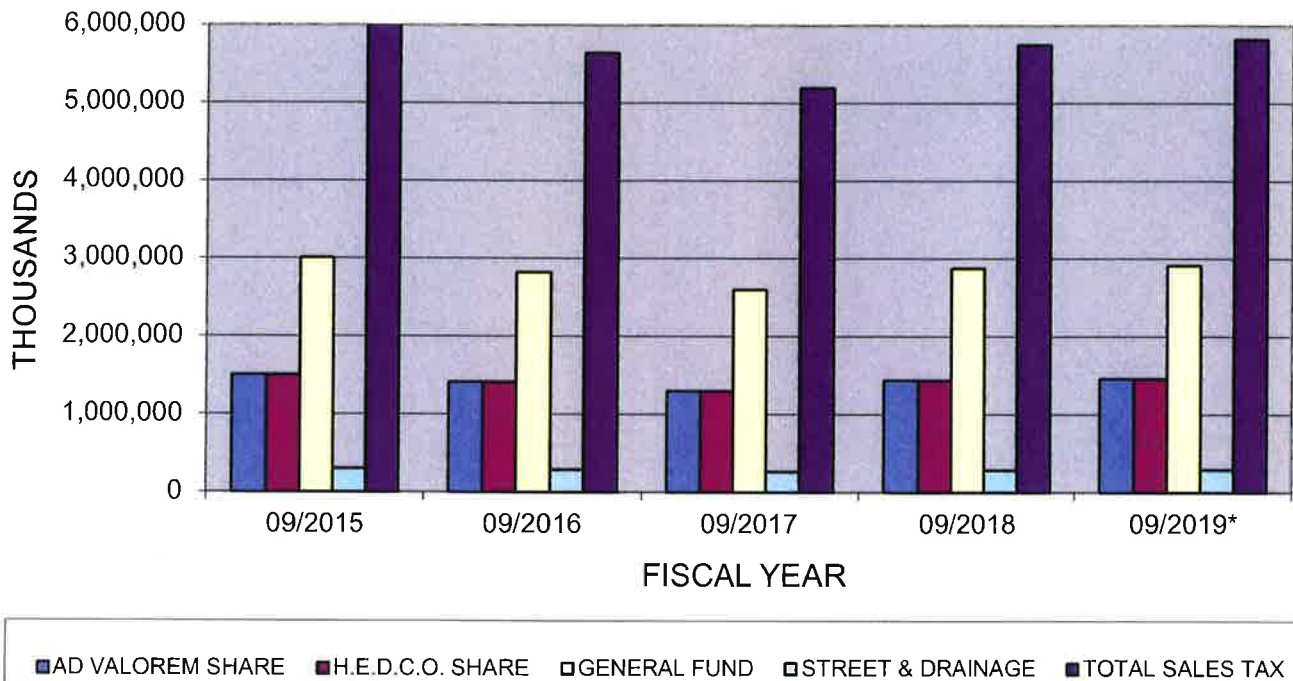
5935	DONATION -- K-9 POLICE DEPT	\$ 70,000
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5999	BEGINNING BALANCE	\$ 330,086
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TOTAL MISCELLANEOUS		\$ 566,086
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TOTAL GENERAL FUND REVENUES		\$14,242,771
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HISTORY OF SALES TAX ALLOCATIONS



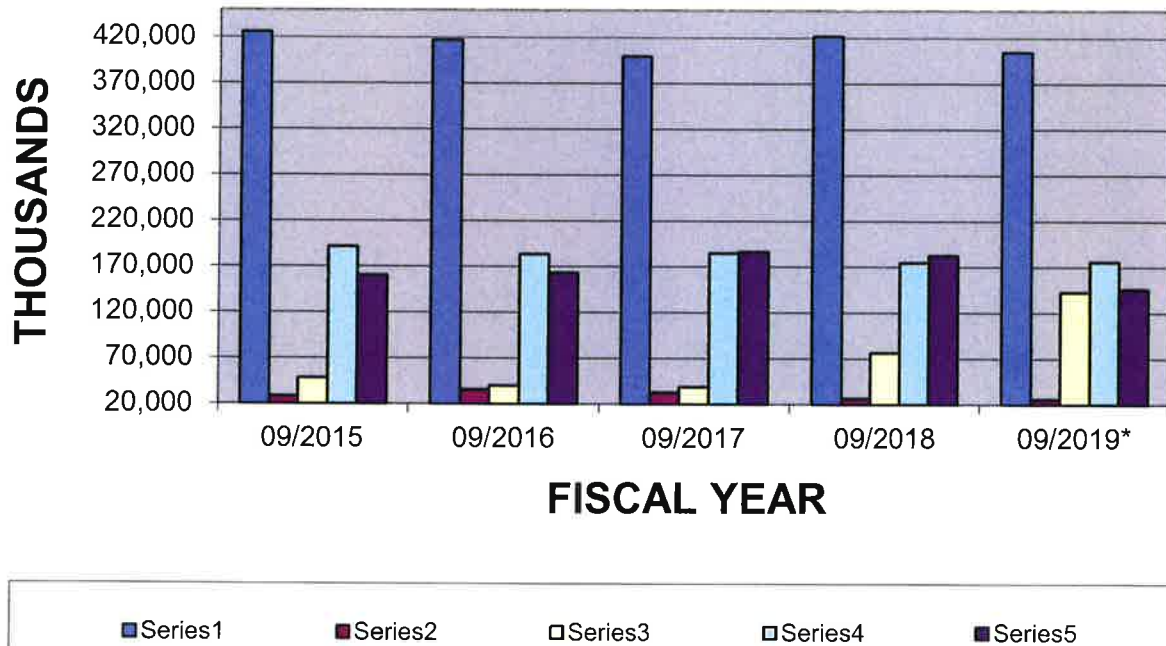
SALES TAX

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
09/2015	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	1,437,449.23	1,437,449.23	2,874,898.43	282,001.47	5,749,796.89
09/2019*	1,455,955.51	1,455,955.51	2,911,910.99	291,191.10	5,823,822.01

*unaudited

HISTORY OF FRANCHISE TAX



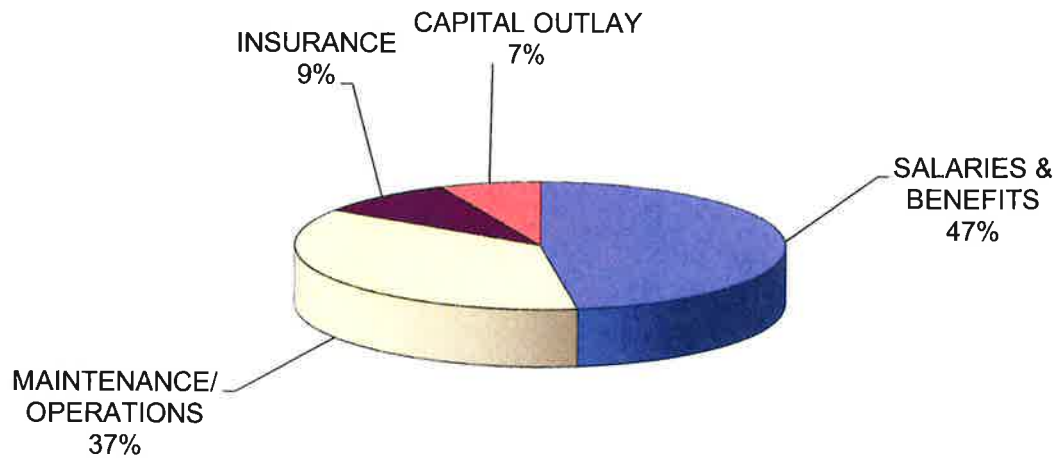
FRANCHISE TAX

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
09/2015	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	421,510.88	26,395.18	76,107.44	174,766.01	182,553.23
09/2019*	404,625.42	25,734.27	142,585.75	175,605.14	145,975.70

*unaudited

GENERAL FUND EXPENSES BY CATEGORY

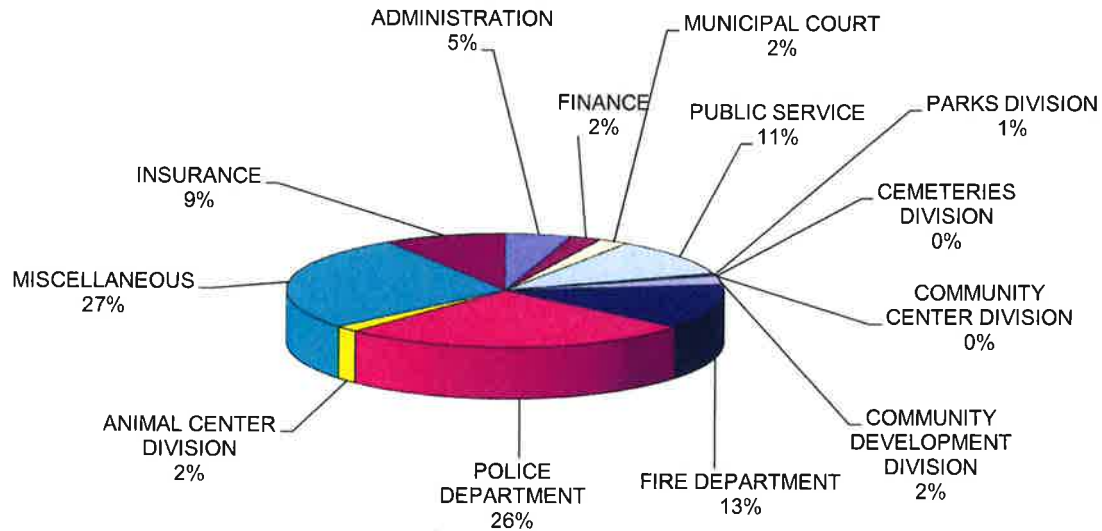


■ SALARIES & BENEFITS ■ MAINTENANCE/OPERATIONS ■ INSURANCE ■ CAPITAL OUTLAY

SALARIES & BENEFITS	\$ 6,775,293.00
MAINTENANCE/OPERATIONS	\$ 5,198,279.00
INSURANCE	\$ 1,301,700.00
CAPITAL OUTLAY	<u>\$ 967,499.00</u>

TOTAL ANTICIPATED 2019-2020 EXPENSES	<u><u>\$ 14,242,771.00</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 CENTER DIVISION	■ MISCELLANEOUS
■ INSURANCE	

ADMINISTRATION	\$ 687,057.00
FINANCE	\$ 331,932.00
MUNICIPAL COURT	\$ 313,393.00
PUBLIC SERVICES	\$ 1,503,941.00
PARKS DIVISION	\$ 79,000.00
COMMUNITY CENTER DIVISION	\$ 12,800.00
CEMETERIES DIVISION	\$ 14,000.00
COMMUNITY DEVELOPMENT DIVISION	\$ 353,686.00
FIRE DEPARTMENT	\$ 1,810,665.00
POLICE DEPARTMENT	\$ 3,726,638.00
ANIMAL CENTER DIVISION	\$ 247,141.00
MISCELLANEOUS	\$ 3,860,818.00
INSURANCE	\$ 1,301,700.00

TOTAL ANTICIPATED 2019-2020 EXPENSES \$ 14,242,771.00

Administration Department

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

Goals for 2019-2020:

- Tyler Technologies Incode software as a core system for managing most departments Miscellaneous Expenses 01-6845-25
- Partnership with City of Longview's GIS Department and implementing City Works software and ESRI mapping software Miscellaneous Expenses 01-6850-25
- Expanding community event festivals Miscellaneous Expenses 01-6641-25
- Implementation of Communication and Marketing which includes the City's website, social media presence and creation of mobile application. General Fund

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

ADMINISTRATION DEPARTMENT

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
SALARIES/BENEFITS	338001.26	364,995.06	438,855.91	509,594.00	519,957.00	2.0%
MAINTENANCE/OPERATIONS	146773.77	164,266.09	132,947.41	154,400.00	162,100.00	5.0%
CAPITAL OUTLAY			8,037.11	2,400.00	5,000.00	108.3%
TOTAL EXPENDITURES	484,775.03	529,261.15	579,840.43	666,394.00	687,057.00	3.1%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2018-19	Approved 2019-20 Wages	Budget Total
6100-10	Supervision	City Manager	1		118,314	118,000	\$ 118,000
6101-10	HEDCO Director-Salary	HEDCO Director	1		87,638	90,250	\$ 90,250
6110-10	Clerical	City Secretary	1	31	79,486	77,438	
		Communications	1	23	45,145	51,228	
		Receptionist	1	8	24,642	24,642	\$ 153,308
6140-10	Council	Council/Mayor	6	N/A	29,554	29,554	\$ 29,554
6192-10	Longevity						\$ 284
6193-10	Merit Raise						\$ 7,400
6196-10	Salary Adjustment						\$ 489
6182-10	HEDCO Salary Adj						\$ 163
6197-10	Car Allowance						\$ 16,800
6188-10	HEDCO Car Allowance						\$ 8,400
6200-10	Retirement						\$ 46,759
6201-10	HEDCO Retirement						\$ 16,059
6210-10	SS Taxes						\$ 24,928
6211-10	HEDCO SS Taxes						\$ 7,563
TOTAL SALARIES/BENEFITS							\$ 519,957

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

ADMINISTRATION DEPARTMENT						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
01-6100-10-0	SUPERVISION	115,111.88	117,414.18	118,314.00	112,310.41	118,000.00
01-6101-10-0	HEDCO DIRECTOR-SALARY		44,805.29	87,638.00	67,413.80	90,250.00
01-6110-10-0	CLERICAL	135,333.09	141,268.45	149,273.00	93,142.90	153,308.00
01-6140-10-0	COUNCIL	28,969.46	29,503.22	29,554.00	22,828.25	29,554.00
01-6182-10-0	SALARY ADJ-HEDCO DIRECTOR			163.00		163.00
01-6188-10-0	HEDCO DIRECTOR-CAR ALLOWANCE		2,100.00	7,200.00	1,050.00	8,400.00
01-6192-10-0	LONGEVITY	1,544.00	2,168.00	1,832.00	2,462.05	284.00
01-6193-10-0	MERIT RAISE	7,412.44	7,700.94	6,681.00	2,831.83	7,400.00
01-6196-10-0	SALARY ADJUSTMENT	487.26	487.26	489.00	487.29	489.00
01-6197-10-0	CAR ALLOWANCE	14,400.00	17,200.00	14,400.00	14,000.00	16,800.00
01-6200-10-0	RETIREMENT	39,055.38	44,784.24	46,917.00	40,464.88	46,759.00
01-6201-10-0	HEDCO DIRECTOR-RETIREMENT		4,488.13	15,905.00	2,370.28	16,059.00
01-6210-10-0	SS TAXES	22,681.55	25,326.03	24,523.00	21,669.98	24,928.00
01-6211-10-0	HEDCO DIRECTOR-SS TAXES		1,610.17	6,705.00	1,031.44	7,563.00
	TOTAL SALARIES/BENEFITS	364,995.06	438,855.91	509,594.00	382,063.11	519,957.00
01-6331-10-0	ATTORNEY	48,000.00	54,625.00	67,000.00	50,000.00	67,000.00
01-6349-10-0	ADMINISTRATIVE SERVICES	11,617.33	10,253.94	10,000.00	10,646.90	12,000.00
01-6420-10-0	CONSULTANT SERVICES	37,350.98				
01-6421-10-0	EXTERMINATION	180.00	180.00	300.00	180.00	300.00
01-6422-10-0	CONTRACT SERVICES	1,415.45	3,387.03	4,400.00	8,230.50	4,400.00
01-6430-10-0	EQUIPMENT	10,372.91	10,609.17	11,100.00	6,510.31	11,100.00
01-6450-10-0	BLDG. & GROUNDS	6,157.03	1,160.64	2,000.00	6,046.42	2,000.00
01-6540-10-0	ADVERTISING	1,496.60	4,213.03	3,000.00	1,785.50	3,000.00
01-6580-10-0	TRAVEL & SCHOOLS	15,618.97	13,083.65	16,000.00	6,059.61	21,250.00
01-6610-10-0	OFFICE	5,559.65	4,066.96	3,600.00	5,385.31	4,000.00
01-6612-10-0	CONSUMABLE	1,268.26	653.49	800.00	603.96	800.00
01-6619-10-0	POSTAGE	131.84	132.40	500.00	493.72	500.00
01-6621-10-0	ELECTRIC	5,806.43	4,784.74	6,600.00	2,614.01	5,300.00
01-6622-10-0	GAS-NATURAL	803.70	1,125.65	1,000.00	1,179.92	1,150.00
01-6623-10-0	COMMUNICATIONS -ADM. DEPT	4,975.86	10,937.67	8,500.00	8,499.94	9,200.00
01-6628-10-0	INTERNET SERVICE	5,666.33	5,467.78	5,500.00	4,818.99	6,000.00
01-6634-10-0	HEDCO DIRECTOR-CELL PHONE		225.00	900.00	112.50	900.00
01-6640-10-0	DUES & SUBSCRIPTIONS	7,844.75	8,041.26	8,200.00	11,305.72	8,200.00
01-6810-10-0	ELECTIONS			5,000.00	3,992.67	5,000.00
	TOTAL OPERATING EXPENSES	164,266.09	132,947.41	154,400.00	128,465.98	162,100.00
01-6750-10-0	CAPITAL		8,037.11	2,400.00	19,300.05	5,000.00
	TOTAL CAPITAL		8,037.11	2,400.00	19,300.05	5,000.00
	TOTALS	529,261.15	579,840.43	666,394.00	529,829.14	687,057.00

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 2019-2020:

- One new computer \$1,500 (See Capital 01-6750-08)
- Furniture for new Annex \$500 (See Capital 01-6750-08)

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

FINANCE DEPARTMENT

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
SALARIES/BENEFITS	136,550.02	140,491.20	143,054.32	148,086.00	148,982.00	0.6%
MAINTENANCE/OPERATIONS	138,059.99	142,793.41	156,911.17	182,800.00	180,950.00	-1.0%
CAPITAL OUTLAY		0.00	1,830.99	3,000.00	2,000.00	-33.3%
TOTAL EXPENDITURES	<u>274,610.01</u>	<u>283,284.61</u>	<u>301,796.48</u>	<u>333,886.00</u>	<u>331,932.00</u>	-0.6%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2018-19	Approved 2019-20 Wages	Budget Total
6100-08	Supervision	Finance Director	1	31	76,286	78,025 \$	78,025
6110-08	Clerical	AP/Purchasing Coor	1	17	39,127	38,227 \$	38,227
6192-08	Longevity					\$	200
6193-08	Merit Raise					\$	3,488
6196-08	Salary Adjustment					\$	326
6200-08	Retirement					\$	19,515
6210-08	SS Taxes					\$	9,201
TOTAL SALARIES/BENEFITS							<u>\$ 148,982</u>

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

FINANCE DEPARTMENT						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
01-6100-08-0	SUPERVISION	74,202.18	74,230.76	76,286.00	58,681.40	78,025.00
01-6110-08-0	CLERICAL	37,477.18	39,033.81	39,127.00	34,738.26	38,227.00
01-6192-08-0	LONGEVITY	184.00	256.00	352.00	352.00	200.00
01-6193-08-0	MERIT RAISE	1,627.14	1,569.44	3,174.00	2,019.08	3,488.00
01-6196-08-0	SALARY ADJUSTMENT	324.85	324.84	326.00	324.85	326.00
01-6200-08-0	RETIREMENT	17,961.99	18,772.17	19,697.00	16,191.29	19,515.00
01-6210-08-0	SS TAXES	8,713.86	8,867.30	9,124.00	7,381.41	9,201.00
	TOTAL SALARIES/BENEFITS	140,491.20	143,054.32	148,086.00	119,688.29	148,982.00
01-6310-08-0	APPRAISAL DISTRICT	64,948.00	65,502.00	66,800.00	52,950.75	67,000.00
01-6311-08-0	TAX SERVICES	11,000.00	11,000.00	11,500.00	11,000.00	12,000.00
01-6312-08-0	COLLECTION SERVICES	292.68	311.66	18,000.00	12,021.38	18,000.00
01-6320-08-0	AUDIT	33,541.00	40,000.00	44,000.00	43,975.00	42,000.00
01-6340-08-0	DATA PROCESSING	12,823.50	17,385.03	15,000.00	14,767.50	18,000.00
01-6421-08-0	EXTERMINATION	220.00	220.00	300.00	220.00	300.00
01-6430-08-0	EQUIPMENT	1,052.29	1,914.79	1,500.00	1,122.90	1,500.00
01-6450-08-0	BLDG & GROUNDS	3,259.90	788.96	3,000.00	606.09	2,000.00
01-6540-08-0	ADVERTISING	35.40	228.00	400.00	97.50	300.00
01-6580-08-0	TRAVEL & SCHOOLS	1,349.24	4,604.52	5,000.00	1,780.65	5,000.00
01-6610-08-0	OFFICE	2,604.85	3,673.47	3,500.00	2,611.49	3,500.00
01-6611-08-0	JANITOR	662.46	333.55	700.00	466.05	600.00
01-6612-08-0	CONSUMABLE	191.95	361.71	400.00	5.74	400.00
01-6619-08-0	POSTAGE	1,815.64	1,310.40	1,750.00	1,376.07	1,750.00
01-6621-08-0	ELECTRIC	4,827.39	4,287.85	6,000.00	1,749.84	5,000.00
01-6622-08-0	GAS-ENTEX	535.32	726.14	600.00	653.23	
01-6623-08-0	COMMUNICATIONS -FIN. DEPT	3,123.79	4,063.09	3,800.00	2,167.66	3,000.00
01-6640-08-0	DUES & SUBSCRIPTIONS	510.00	200.00	550.00	365.00	600.00
	TOTAL OPERATING EXPENSES	142,793.41	156,911.17	182,800.00	147,936.85	180,950.00
01-6750-08-0	CAPITAL		1,830.99	3,000.00	2,441.97	2,000.00
	TOTAL CAPITAL		1,830.99	3,000.00	2,441.97	2,000.00
	TOTALS	283,284.61	301,796.48	333,886.00	270,067.11	331,932.00

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 2019-2020:

- Replacement of Lobby flooring \$2000 (See General Construction Fund 05-6825-00)
- Close hallway to make one public and one private restroom, add customer service window \$ 7,000 Court Security
- Annual computer replacement schedule and a high-speed router \$2500 Court Technology \$3,000

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

MUNICIPAL COURT DEPARTMENT

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
SALARIES/BENEFITS	142123.26	174,872.22	179,245.00	184,368.00	188,413.00	2.2%
MAINTENANCE/OPERATIONS	155223.21	134,394.05	118,498.00	139,430.00	124,980.00	-10.4%
CAPITAL OUTLAY						
TOTAL EXPENDITURES	297,346.47	309,266.27	297,743.00	323,798.00	313,393.00	-3.2%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2018-19	Approved 2019-20 Wages	Budget Total
6100-11	Supervision	Municipal Judge	1		32,434	32,434 \$	32,434
6110-11	Clerical	Juvenile Case Mgr	1	17	41,227	42,287	
		Municipal Crt. Clerk	2	16	74,014	75,977 \$	118,264
6192-11	Longevity					\$	1,088
6193-11	Merit Raise					\$	3,548
6194-11	Certificate Pay					\$	542
6196-11	Salary Adjustment					\$	489
6200-11	Retirement					\$	20,085
6210-11	SS Taxes					\$	11,963
TOTAL SALARIES/BENEFITS						\$ 188,413	

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

MUNICIPAL COURT						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
01-6100-11-0	SUPERVISION	32,432.40	32,432.40	32,434.00	24,948.00	32,434.00
01-6110-11-0	CLERICAL	108,415.55	110,872.26	115,241.00	88,646.40	118,264.00
01-6192-11-0	LONGEVITY	696.00	800.00	944.00	944.00	1,088.00
01-6193-11-0	MERIT RAISE	3,992.84	4,200.56	3,170.00	2,324.00	3,548.00
01-6194-11-0	CERTIFICATE PAY	541.58	541.58	542.00	416.60	542.00
01-6196-11-0	SALARY ADJUSTMENT	487.27	487.26	489.00	487.27	489.00
01-6200-11-0	RETIREMENT	17,416.10	18,990.10	19,855.00	15,625.87	20,085.00
01-6210-11-0	SS TAXES	10,890.48	10,920.84	11,693.00	8,495.67	11,963.00
	TOTAL SALARIES/BENEFITS	174,872.22	179,245.00	184,368.00	141,887.81	188,413.00
01-6312-11-0	COLLECTION SERVICES	8,109.90	9,382.42	15,000.00	5,459.03	15,000.00
01-6421-11-0	EXTERMINATION	260.00	260.00	300.00	260.00	300.00
01-6450-11-0	BLDG & GROUNDS	271.07	84.77	800.00	1,360.28	2,000.00
01-6540-11-0	ADVERTISING			200.00	40.00	200.00
01-6580-11-0	TRAVEL & SCHOOLS	1,786.96	370.87	2,500.00	872.20	2,500.00
01-6609-11-0	MUNICIPAL COURT SERVICE					300.00
01-6610-11-0	OFFICE	1,038.21	1,450.25	1,500.00	1,472.77	1,500.00
01-6612-11-0	CONSUMABLE	372.52	446.12	600.00	224.74	600.00
01-6619-11-0	POSTAGE	559.78	480.37	500.00	723.83	1,000.00
01-6621-11-0	ELECTRIC	3,069.62	2,530.11	3,800.00	1,032.83	3,000.00
01-6623-11-0	COMMUNICATIONS -M.COURT	1,218.21	1,946.63	1,400.00	898.06	1,400.00
01-6640-11-0	DUES & SUBSCRIPTIONS		130.00	130.00		130.00
01-6821-11-0	SECURITY COST	443.40	459.93	7,000.00	420.28	450.00
01-6822-11-0	STATE COURT COST	111,993.67	95,526.16	97,500.00	66,516.92	90,000.00
01-6823-11-0	JURY	132.00	258.00	200.00	180.00	200.00
01-6826-11-0	MUNICIPAL TECHNOLOGY FEE	5,138.71	5,171.62	8,000.00	7,784.43	6,400.00
	TOTAL OPERATING EXPENSES	134,394.05	118,497.25	139,430.00	87,245.37	124,980.00
	TOTALS	309,266.27	297,742.25	323,798.00	229,133.18	313,393.00

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 2019-2020:

- Replace ½ Ton Pickup \$28,000
- 2018-2019 Street resurfacing/reconstruction and Engineering for Completion of (Mill Street)
- Certificate of Obligation Street Resurfacing/reconstruction initiative Engineering and Construction \$5,000,000+
- Renovation of Public Services exterior warehouse walls and roof \$20,000

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

PUBLIC SERVICES DEPARTMENT

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
SALARIES/BENEFITS	704665.17	848,959.42	883,188.86	948,246.00	887,821.00	-6.4%
MAINTENANCE/OPERATIONS	390193.33	388,735.72	447,221.89	523,200.00	506,000.00	-3.3%
CAPITAL OUTLAY	678862.76	344,444.93	522,509.14	375,248.00	110,120.00	-70.7%
TOTAL EXPENDITURES	1,773,721.26	1,582,140.07	1,852,919.89	1,846,694.00	1,503,941.00	-18.6%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2018-19	Approved 2019-20 Wages	Budget Total
6100-14	Supervision	Public Services Opr D	1	34	91,116	93,817	\$ 93,817
6130-14	Labor Operations	Deputy Public Service	1	27	66,067		
		Foreman	3	20	139,116	143,736	
		Equip Operator I	1	17	38,228	35,115	
		Equip Operator II	1	14	68,443	33,022	
		Public Service Crew	4	13	129,696	132,423	
		Parks Coordinator	1	15	38,774	39,914	
		Custodian Supervisor	1	13	33,549	34,472	
		Custodian	1	10	27,467	27,167	
		Laborer	2	9		51,747	\$ 497,596
6180-14	Part Time	Mowing Crew	6		25,000	25,000	\$ 25,000
6190-14	Overtime						\$ 80,000
6192-14	Longevity						\$ 3,448
6193-14	Merit Raise						\$ 17,743
6196-14	Salary Adjustment						\$ 2,445
6200-14	Retirement						\$ 112,687
6210-14	SS Taxes						\$ 55,085
TOTAL SALARIES/BENEFITS							\$ 887,821

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

PUBLIC SERVICES DEPARTMENT						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
01-6100-14-0	SUPERVISION	85,898.28	87,616.36	91,116.00	70,089.20	93,817.00
01-6130-14-0	LABOR OPERATIONS	509,181.45	498,616.13	541,340.00	369,163.29	497,596.00
01-6180-14-0	PART TIME/TEMPORARY	6,538.64	15,867.50	25,000.00	6,905.36	25,000.00
01-6190-14-0	OVERTIME	58,273.93	81,728.98	85,000.00	48,682.19	80,000.00
01-6192-14-0	LONGEVITY	3,942.11	4,814.25	4,780.00	5,231.70	3,448.00
01-6193-14-0	MERIT RAISE	23,479.76	26,450.11	17,393.00	11,465.58	17,743.00
01-6196-14-0	SALARY ADJUSTMENT	2,436.40	2,436.40	2,445.00	2,273.96	2,445.00
01-6200-14-0	RETIREMENT	106,280.12	111,917.93	122,486.00	85,771.62	112,687.00
01-6210-14-0	SS TAXES	52,928.73	53,741.20	58,686.00	38,284.72	55,085.00
	TOTAL SALARIES/BENEFITS	848,959.42	883,188.86	948,246.00	637,867.62	887,821.00
01-6290-14-0	UNIFORMS	3,260.29	4,211.20	6,700.00	3,212.93	6,700.00
01-6330-14-0	MEDICAL	526.49	537.57	1,700.00	403.47	1,500.00
01-6421-14-0	EXTERMINATION	260.00	260.00	300.00	260.00	300.00
01-6430-14-0	EQUIPMENT MAINTENANCE	32,900.85	38,363.33	40,000.00	27,380.20	40,000.00
01-6431-14-0	VEHICLE MAINTENANCE	8,830.01	8,832.60	12,000.00	6,324.40	12,000.00
01-6450-14-0	BLDG & GROUNDS	6,556.05	4,654.91	12,000.00	7,212.20	12,000.00
01-6459-14-0	MAIN STREET MAINTENANCE	9,623.37	9,074.39	10,000.00	8,729.76	20,000.00
01-6460-14-0	CONTRACT SERVICES	56,804.47	67,828.17	70,000.00	42,860.00	70,000.00
01-6540-14-0	ADVERTISING	108.60	429.00	1,000.00	156.00	1,000.00
01-6580-14-0	TRAVEL & SCHOOLS	605.19		1,000.00		1,000.00
01-6610-14-0	OFFICE	2,941.17	3,352.66	5,000.00	1,899.65	5,000.00
01-6611-14-0	Janitorial Supplies	1,110.10	1,879.58	4,000.00	477.80	4,000.00
01-6612-14-0	CONSUMABLES	4,936.08	4,616.66	4,500.00	3,494.21	5,000.00
01-6613-14-0	CHEMICALS	2,076.79	1,836.72	4,500.00	1,577.95	4,500.00
01-6615-14-0	MINOR APPARATUS /SMALL TOOLS	5,970.78	6,264.42	9,000.00	5,244.82	8,000.00
01-6616-14-0	SIGNS & MARKERS	7,543.75	2,661.83	10,000.00	12,177.42	15,000.00
01-6621-14-0	ELECTRIC	207,553.67	245,162.67	270,000.00	142,176.77	250,000.00
01-6622-14-0	GAS-NATURAL	754.69	1,273.22	2,500.00	917.35	2,500.00
01-6623-14-0	COMMUNICATIONS- PUBLIC SER.	7,785.44	10,471.82	10,000.00	6,453.84	10,000.00
01-6626-14-0	GAS-OIL& DIESEL	28,587.93	35,511.14	49,000.00	23,255.85	37,500.00
	TOTAL OPERATING EXPENSES	388,735.72	447,221.89	523,200.00	294,214.62	506,000.00
01-6730-14-0	TRANSFER TO ST. & DRAINAGE FD	263,025.03	282,001.47	275,000.00	215,517.29	
01-6731-14-0	TRANS-ST.&DRAINAGE-PROPERTY TX		173,642.00			
01-6740-14-0	TRANSFER EQUIPMENT REPLACEMENT	80,720.00	63,089.00	80,248.00		85,120.00
01-6750-14-0	CAPITAL	699.90	3,776.67	20,000.00	5,749.85	25,000.00
	TOTAL CAPITAL	344,444.93	522,509.14	375,248.00	221,267.14	110,120.00
	TOTALS	1,582,140.07	1,852,919.89	1,846,694.00	1,153,349.38	1,503,941.00

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 2019-2020:

- Yates Park Sidewalk and Irrigation \$70,000
- Lake Forest Irrigation \$46,000
- Lake Forest Sidewalks \$39,000
- Lake Forest Lighting \$100,000

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT
PARKS DIVISION**

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
MAINTENANCE/OPERATIONS	70774.75	63,898.93	55,574.82	79,000.00	79,000.00	0.0%
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	70,774.75	63,898.93	55,574.82	79,000.00	79,000.00	0.0%

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

PARKS DIVISION						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
01-6452-18-0	BLD & GROUNDS-L.F. PARK	9,997.76	8,758.92	15,000.00	12,671.53	15,000.00
01-6453-18-0	BLD & GROUNDS-YATES PARK	9,089.15	4,959.93	10,000.00	2,464.35	10,000.00
01-6454-18-0	BLDG & GROUNDS-SPORTS COMPLEX		487.13	1,000.00	223.52	1,000.00
01-6458-18-0	SPORTS COMPLEX OPR	27,044.59	19,024.06	25,000.00	9,534.34	25,000.00
01-6462-18-0	BLD & GROUNDS-FAIRPARK	2,909.78	8,269.66	10,000.00	9,407.80	10,000.00
01-6463-18-0	WATER SPRAY PARK	2,955.06	499.98	3,000.00	1,093.67	3,000.00
01-6621-18-0	ELECTRIC	11,812.59	13,575.14	15,000.00	6,247.70	15,000.00
01-6630-18-0	PARK PROGRAMS	90.00				
	TOTALS	63,898.93	55,574.82	79,000.00	41,642.91	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
2019-2020 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT
COMMUNITY CENTER**

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
MAINTENANCE/OPERATIONS	7495.73	7,381.85	11,117.93	12,800.00	12,800.00	0.0%
CAPITAL OUTLAY						
TOTAL EXPENDITURES	7,495.73	7,381.85	11,117.93	12,800.00	12,800.00	0.0%

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

COMMUNITY CENTER DIVISION						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
01-6421-19	EXTERMINATION	260.00	260.00	300.00	260.00	300.00
01-6450-19	BLDG & GROUNDS	740.73	449.68	3,000.00	184.03	3,000.00
01-6621-19	ELECTRIC	5,180.21	8,145.03	7,500.00	3,226.59	7,500.00
01-6622-19	GAS-NATURAL	1,200.91	2,263.22	2,000.00	1,955.68	2,000.00
	TOTALS	7,381.85	11,117.93	12,800.00	5,626.30	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 2019-2020:

- Curb Replacement \$10,000

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

**PUBLIC SERVICES DEPARTMENT
CEMETERY DIVISION**

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
MAINTENANCE/OPERATIONS	1905.8	520.99	1,904.14	4,000.00	4,000.00	0.0%
CAPITAL OUTLAY	3,807.88	0.00	4,350.00	5,000.00	10,000.00	100.0%
TOTAL EXPENDITURES	5,713.68	520.99	6,254.14	9,000.00	14,000.00	55.6%

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

PUBLIC SERVICES CEMETERY DIVISION						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
01-6450-21-0	BLDG & GROUNDS	520.99	1,904.14	4,000.00	651.31	4,000.00
	TOTAL OPERATING EXPENSES	520.99	1,904.14	4,000.00	651.31	4,000.00
01-6750-21-0	CAPITAL		4,350.00	5,000.00	400.00	10,000.00
	TOTAL CAPITAL		4,350.00	5,000.00	400.00	10,000.00
	TOTALS	520.99	6,254.14	9,000.00	1,051.31	14,000.00

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

CEMETERY DIVISION REVENUES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
60-5380-00-	INTEREST	- 91.93	- 429.36	- 300.00	- 416.32	- 600.00
60-5907-00-	BURIAL FEES	- 27,750.00	- 45,765.00	- 30,000.00	- 14,500.00	- 10,000.00
	TOTAL REVENUES	- 27,841.93	- 46,194.36	- 30,300.00	- 14,916.32	- 10,600.00
CEMETERY DIVISION EXPENSES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
60-6450-00-	BUILDING/GROUNDS					10,600.00
60-6460-00-	GRAVE PREPARATION	12,000.00	29,855.00	30,000.00	13,540.00	
60-6621-00-	Electricity	157.01	85.53	300.00		
60-6751-00-	TRANSFER TO GENERAL CONST FUND	65,000.00				
	TOTAL EXPENSES	77,157.01	29,940.53	30,300.00	13,540.00	10,600.00

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 2019-2020:

- Substandard building demolitions \$20,000

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

COMMUNITY DEVELOPMENT DIVISION

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
SALARIES/BENEFITS	266191.4	269,406.00	281,798.83	290,569.00	292,757.00	0.8%
MAINTENANCE/OPERATIONS	53824.25	88,116.14	31,137.09	37,400.00	52,929.00	41.5%
CAPITAL OUTLAY	7,465.00	2,114.98	0.00	9,200.00	8,000.00	-13.0%
TOTAL EXPENDITURES	327,480.65	359,637.12	312,935.92	337,169.00	353,686.00	4.9%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2018-19	Approved 2019-20 Wages	Budget Total
6100-12	Supervision	Community Dev. Mgr	1	25	57,678	56,479 \$	56,479
6130-12	Labor	Building Services Crc	1	24	56,789	53,789	
		Health Official	1	19	43,945	45,237	
		Code Enfor. Officer	1	14	34,222	35,131 \$	134,157
6110-12	Clerical	Admin. Assistant	1	14	33,010	37,295 \$	37,295
6190-12	Overtime					\$	-
6192-12	Longevity					\$	768
6193-12	Merit Raise					\$	6,838
6196-12	Salary Adjustment					\$	815
6200-12	Retirement					\$	38,323
6210-12	SS Taxes					\$	18,082
TOTAL SALARIES/BENEFITS						\$ 292,757	

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

COMMUNITY DEVELOPMENT						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
01-6100-12-	SUPERVISION	55,370.90	56,478.24	57,678.00	31,632.28	56,479.00
01-6110-12-	CLERICAL	28,994.27	33,009.60	33,010.00	26,175.84	37,295.00
01-6130-12-	LABOR OPERATIONS	125,818.35	129,106.71	134,956.00	101,639.67	134,157.00
01-6190-12-	OVERTIME	80.56				
01-6192-12-	LONGEVITY	952.00	1,136.00	1,376.00	1,351.75	768.00
01-6193-12-	MERIT RAISE	6,647.04	7,420.22	6,206.00	3,148.76	6,838.00
01-6196-12-	SALARY ADJUSTMENT	812.12	812.15	815.00	649.70	815.00
01-6200-12-	RETIREMENT	34,473.19	37,053.14	38,623.00	34,302.25	38,323.00
01-6210-12-	SS TAXES	16,257.57	16,782.77	17,905.00	14,940.97	18,082.00
	TOTAL SALARIES/BENEFITS	269,406.00	281,798.83	290,569.00	213,841.22	292,757.00
01-6290-12-	UNIFORMS	370.94	417.00	500.00	491.45	1,000.00
01-6330-12-	MEDICAL	33.25	100.00	100.00	66.50	100.00
01-6340-12-	DATA PROCESSING			8,400.00		10,000.00
01-6430-12-	EQUIPMENT	1,755.64	1,509.21	800.00	560.00	1,500.00
01-6431-12-	VEHICLES	797.82	1,966.16	2,000.00	1,122.66	2,000.00
01-6450-12-	BLDG & GROUNDS	877.46				
01-6460-12-	CONTRACT SERVICES	58,022.18		4,000.00	2,000.00	4,000.00
01-6540-12-	ADVERTISING	952.10	1,628.10	1,500.00	448.20	1,750.00
01-6580-12-	TRAVEL & SCHOOLS	1,776.83	1,907.16	3,000.00	2,574.31	6,000.00
01-6610-12-	OFFICE	3,554.22	3,874.23	2,800.00	1,699.48	4,000.00
01-6612-12-	CONSUMABLES	321.47	195.46	500.00	110.52	500.00
01-6619-12-	POSTAGE	1,557.69	1,385.10	2,000.00	1,187.63	2,000.00
01-6623-12-	COMMUNICATIONS- C. DEV.	5,545.54	7,838.15	6,300.00	4,401.21	8,000.00
01-6626-12-	GAS-OIL & DIESEL	4,121.19	4,785.69	4,500.00	2,763.00	5,000.00
01-6640-12-	DUES & SUBSCRIPTIONS	964.81	1,064.83	1,000.00	674.31	2,000.00
01-6740-12-	TRANSFER EQUIPMENT REPLACEMENT	7,465.00	4,466.00			5,079.00
	TOTAL OPERATING EXPENSES	88,116.14	31,137.09	37,400.00	18,099.27	52,929.00
01-6750-12-	CAPITAL	2,114.98		9,200.00	9,440.00	8,000.00
	TOTAL CAPITAL	2,114.98		9,200.00	9,440.00	8,000.00
	TOTALS	359,637.12	312,935.92	337,169.00	241,380.49	353,686.00

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 2019-2020:

- Annual Bunker Gear \$23,500 (assumes \$8,800 bunker gear grant. Without grant expenditure will be reduced to \$15,000)
- Thermal Imaging Camera \$9,000
- Thermal Cameras for SCBA (6) \$9,000
- Overhead Door upgrade motors \$10,000
- Computers for Firetrucks (3) \$3,000

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

- Fire Hose- \$2,000 Equipment 01-6430-15
- Computers - \$2,700 Office 01-6610-15
- ATT First Net - \$3,600 Communications 01-6623-15

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

FIRE DEPARTMENT

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
SALARIES/BENEFITS	1,299,403.53	1,409,445.92	1,430,594.37	1,543,853.00	1,498,634.00	-2.9%
MAINTENANCE/OPERATIONS	172,541.82	223,921.28	126,543.87	266,731.00	147,950.00	-44.5%
CAPITAL OUTLAY	100,446.68	32,609.97	69,237.12	97,000.00	164,081.00	69.2%
TOTAL EXPENDITURES	1,572,392.03	1,665,977.17	1,626,375.36	1,907,584.00	1,810,665.00	-5.1%

SALARIES & BENEFITS

Account Description	Title	Authorized Positions	Wage Group	Approved 2018-19	Approved 2019-20 Wages	Budget Total
6100-15 Supervision	Fire Chief	1	36	100,597	104,000	\$ 104,000
6110-15 Clerical	Administrative Tech	1	16	37,307	38,343	\$ 38,343
6130-15 Labor Operations	Deputy Fire Chief	1	31	76,686	79,077	
	Fire Captain	3	25	156,869	152,208	
	Lieutenant	3	22	137,150	132,478	
	Fire Fighter	12	19	467,804	443,123	
	Holiday Pay			58,391	43,114	\$ 850,000
6190-15 Automatic Overtime						\$ 102,000
6191-15 Add'l Overtime						\$ 50,000
6192-15 Longevity						\$ 10,761
6193-15 Merit Raise						\$ 28,477
6194-15 Certificate Pay						\$ 22,800
6196-15 Pay Adjustment						\$ 3,423
6200-15 Retirement						\$ 196,279
6210-15 SS Taxes						\$ 92,551
TOTAL SALARIES/BENEFITS						\$ 1,498,634

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

FIRE DEPARTMENT						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
01-6100-15-	SUPERVISION	94,702.92	96,597.02	100,597.00	74,322.20	104,000.00
01-6110-15-	CLERICAL	35,692.54	36,406.50	37,307.00	25,832.68	38,343.00
01-6130-15-	LABOR OPERATIONS	812,923.48	825,901.09	896,900.00	642,110.51	850,000.00
01-6190-15-	OVERTIME	87,977.36	89,262.57	102,000.00	58,474.25	102,000.00
01-6191-15-	ADDITIONAL OVERTIME	32,283.05	33,494.55	45,000.00	41,489.97	50,000.00
01-6192-15-	LONGEVITY	11,107.95	9,212.00	9,964.00	9,064.58	10,761.00
01-6193-15-	MERIT RAISE	48,128.66	44,055.18	25,398.00	19,154.19	28,477.00
01-6194-15-	CERTIFICATE PAY	19,984.35	20,041.90	22,800.00	15,715.08	22,800.00
01-6196-15-	SALARY ADJUSTMENT	3,410.95	3,410.97	3,423.00	3,248.52	3,423.00
01-6200-15-	RETIREMENT	180,801.05	188,374.04	205,341.00	145,332.18	196,279.00
01-6210-15-	S S TAXES	82,433.61	83,838.55	95,123.00	62,859.88	92,551.00
	TOTAL SALARIES/BENEFITS	1,409,445.92	1,430,594.37	1,543,853.00	1,097,604.04	1,498,634.00
01-6290-15-	UNIFORMS	4,129.93	6,018.88	6,500.00	4,090.48	6,500.00
01-6330-15-	MEDICAL		99.75	500.00	66.50	500.00
01-6341-15-	VOLUNTEER FIRE DEPT	7,011.65	9,741.31	10,000.00	3,321.00	10,000.00
01-6343-15-	EMERGENCY MANAGEMENT EXPENSE	5,973.37				
01-6352-15-	VOLUNTEER FIRE VFIS INSURANCE	3,550.00	3,827.00	3,950.00	3,889.00	3,950.00
01-6421-15-	EXTERMINATION	520.00	520.00	500.00	1,220.00	500.00
01-6430-15-	EQUIPMENT	23,262.56	19,769.30	26,000.00	11,565.23	22,000.00
01-6431-15-	VEHICLES	25,205.29	20,226.05	20,000.00	9,596.86	20,000.00
01-6433-15-	LADDER TESTING	695.00	725.00	1,800.00	1,450.00	1,800.00
01-6450-15-	BLDG & GROUNDS	11,466.56	5,917.22	10,000.00	4,470.91	8,500.00
01-6530-15-	RADIO		839.56	1,000.00	438.20	1,000.00
01-6540-15-	ADVERTISING		169.05	250.00	91.95	250.00
01-6580-15-	TRAVEL & SCHOOLS	1,500.00	2,002.69	6,500.00	1,602.51	3,500.00
01-6581-15-	TRAINING	4,514.12	741.53	4,500.00	1,212.71	4,500.00
01-6610-15-	OFFICE	2,959.90	5,581.02	3,500.00	2,527.94	6,500.00
01-6611-15-	Janitor	1,553.02	1,424.81	1,500.00	1,143.09	1,500.00
01-6612-15-	CONSUMABLE	2,502.90	2,440.52	2,800.00	2,128.10	3,000.00
01-6615-15-	MINOR APPARATUS/SMALL TOOLS	1,744.71	1,317.25	1,800.00	931.27	1,800.00
01-6619-15-	POSTAGE	219.00	55.08	250.00	166.60	250.00
01-6621-15-	ELECTRIC	15,529.03	9,893.17	12,500.00	6,348.57	12,500.00
01-6622-15-	GAS-NATURAL	3,519.84	2,371.61	3,500.00	4,342.42	4,300.00
01-6623-15-	COMMUNICATIONS-FIRE DEPT	6,820.01	8,006.23	8,000.00	5,135.16	11,600.00
01-6626-15-	GAS-OIL-& DIESEL	14,768.01	17,689.49	16,000.00	11,740.69	16,000.00
01-6640-15-	DUES & SUBSCRIPTIONS	3,533.26	4,167.35	4,800.00	3,414.67	4,500.00
01-6830-15-	VOLUNTEER PENSION (TRANSFERS)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
	TOTAL OPERATING EXPENSES	143,978.16	126,543.87	149,150.00	83,893.86	147,950.00
01-6740-15-	TRANSFER EQUIPMENT REPLACEMENT	27,814.00	11,414.00	6,201.00		6,201.00
01-6745-15-	FIRE TRUCK LEASE PAYMENT	52,129.12	52,129.12	111,380.00	111,375.83	111,380.00
01-6750-15-	CAPITAL	32,609.97	5,694.00	97,000.00	60,864.96	46,500.00
	TOTAL CAPITAL	112,553.09	69,237.12	214,581.00	172,240.79	164,081.00
	TOTALS	1,665,977.17	1,626,375.36	1,907,584.00	1,353,738.69	1,810,665.00

Police Department

The mission of the Henderson Police Department is to work with the community to reduce crime, improve the quality of life, and insure justice in our city. We serve our community with integrity and honor to reduce the fear of crime while treating all with respect.

Goals for 2019-2020:

- Annual Vehicle Replacement program 2 patrol vehicles, 1 CID and (1) Administration (EM) \$187,500 (completed)
- Replace 4 desktop Computers \$7,000
- CID/Storage building/add on \$65,000

(for above See Capital 01-6750-16)

- Cloud Technology for DA Paperwork \$2,560 (See Equipment 01-6430-16)
- Property room equipment \$3,500 (See Equipment 01-6430-16)
- Start K-9 program \$70,000 (through donations)
- Drone Program \$10,000 (completed)
- TCPA Recognition Program / PMAM policy management program \$5,000 (completed)

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

POLICE DEPARTMENT

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
SALARIES/BENEFITS	2,505,366.41	2,503,927.36	2,552,511.29	2,873,865.00	3,044,888.00	6.0%
MAINTENANCE/OPERATIONS	285,222.37	357,081.71	301,318.79	311,832.00	417,250.00	33.8%
CAPITAL OUTLAY	119,999.29	141,288.60	155,027.51	145,860.00	264,500.00	81.3%
TOTAL EXPENDITURES	2,910,588.07	3,002,297.67	3,008,857.59	3,331,557.00	3,726,638.00	11.9%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2018-19	Approved 2019-20 Wages	Budget Total
6100-16	Supervision	Police Chief	1	36	100,397	103,068	\$ 103,068
6110-16	Clerical	Sr. Dispatcher/Record	1	16	39,407	40,604	
		Chief Secretary	1	16	40,007	39,408	
		Dispatcher/Records	8	15	283,384	289,819	
		Admin Assistant	1	16	38,506	39,729	
		Chaplain (32-36 hour	1	18		36,130	
							\$ 445,690
6130-16	Labor Operations	Deputy Chief	1	31	76,586	77,682	
		Captain	1	27	65,968	67,673	
		Crime Prevention	1	27	58,878	66,504	
		Lieutenant	4	25	239,112	237,401	
		C.I.D.-Sgt	5	22	256,690	264,414	
		Patrol Sergeant	4	22	204,102	202,960	
		Patrol Officer	12	19	550,888	531,682	
		Task Force Officer	1	22	0	50,000	
		Animal Control Office	1	17		39,203	
							\$ 1,537,519
6172-16	Liasion Officer	C.I.D. Sgt-Liasion	1	25	61,921	63,717	\$ 63,717
6172-16	Liasion Officer	Patrol Officers	2		84,290	84,265	\$ 84,265
6175-16	Animal Cont-Assign Pay						\$ 6,500
6190-16	Overtime						\$ 90,000
6192-16	Longevity						\$ 17,000
6193-16	Merit Raise						\$ 66,818
6194-16	Certificate Pay						\$ 39,900
6196-16	Pay Adjustment						\$ 7,498
6197-16	Car Allowance						\$ 8,400
6200-16	Retirement						\$ 390,409
6210-16	SS Taxes						\$ 184,104
TOTAL SALARIES/BENEFITS							\$ 3,044,888

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

POLICE DEPARTMENT						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
01-6100-16-0	SUPERVISION	85,922.41	72,589.45	100,397.00	77,228.40	103,068.00
01-6110-16-0	CLERICAL	337,631.91	393,676.32	401,304.00	345,401.59	445,690.00
01-6130-16-0	LABOR OPERATIONS	1,337,969.40	1,327,890.13	1,452,224.00	1,044,456.37	1,487,519.00
01-6172-16-0	LIAISON OFFICER	57,128.76	53,553.77	146,211.00	89,722.47	147,982.00
01-6173-16-0	TASK FORCE OFFICER				37,575.36	50,000.00
01-6175-16-0	ANIMAL CONTROL ASSIGNMNT PAY					6,500.00
01-6190-16-0	OVERTIME	69,850.19	76,765.09	90,000.00	67,758.24	90,000.00
01-6192-16-0	LONGEVITY	16,914.11	16,421.52	16,356.00	16,905.82	17,000.00
01-6193-16-0	MERIT RAISE	82,198.58	78,152.16	54,324.00	40,576.41	66,818.00
01-6194-16-0	CERTIFICATE PAY	38,784.47	36,465.03	39,900.00	25,020.56	39,900.00
01-6196-16-0	SALARY ADJUSTMENT	6,497.01	6,334.57	6,683.00	6,984.34	7,498.00
01-6197-16-0	CAR ALLOWANCE		2,400.00	7,200.00	5,400.00	8,400.00
01-6200-16-0	RETIREMENT	321,249.98	336,167.41	382,197.00	295,083.39	390,409.00
01-6210-16-0	SS TAXES	149,780.54	152,095.84	177,069.00	128,900.02	184,104.00
	TOTAL SALARIES/BENEFITS	2,503,927.36	2,552,511.29	2,873,865.00	2,181,012.97	3,044,888.00
01-6290-16-0	UNIFORMS	7,363.76	13,394.05	16,766.00	11,632.42	18,000.00
01-6330-16-0	MEDICAL	1,284.75	2,499.95	2,500.00	1,382.75	2,500.00
01-6333-16-0	SANE TESTING	3,000.00	4,056.00	10,000.00	3,972.00	10,000.00
01-6340-16-0	DATA PROCESSING	26,774.70	25,465.08	25,000.00	21,650.10	28,500.00
01-6343-16-0	EMERGENCY MANAGEMENT EXPENSE		4,000.00	9,779.00	8,671.49	15,000.00
01-6353-16-0	ANIMAL CONTROL EXPENSES					10,000.00
01-6355-16-0	K-9 EXPENSES					70,000.00
01-6421-16-0	EXTERMINATION	280.00	280.00	500.00	280.00	500.00
01-6430-16-0	EQUIPMENT	20,491.95	20,416.00	26,750.00	24,613.86	33,250.00
01-6431-16-0	VEHICLE	41,617.92	46,039.23	42,000.00	40,053.88	44,000.00
01-6450-16-0	BLDG & GROUNDS	1,637.29	4,999.53	5,000.00	4,978.28	17,500.00
01-6530-16-0	RADIO	1,042.14	2,499.61	2,500.00	477.50	2,500.00
01-6579-16-0	LEOSE TRAINING EXPENSE-STATE	2,332.37	3,500.00	3,500.00	3,500.00	3,500.00
01-6580-16-0	TRAVEL & SCHOOLS	9,881.44	7,789.76	12,000.00	11,353.59	17,000.00
01-6610-16-0	OFFICE	5,823.48	8,071.91	8,000.00	6,468.10	8,000.00
01-6612-16-0	CONSUMABLES	9,710.57	11,114.71	12,000.00	8,362.65	12,000.00
01-6619-16-0	POSTAGE	481.33	498.96	500.00	363.40	500.00
01-6621-16-0	ELECTRIC	19,034.70	23,987.94	22,000.00	14,164.68	22,000.00
01-6622-16-0	GAS-NATURAL	82.34				
01-6623-16-0	COMMUNICATIONS-POLICE	16,384.57	37,860.97	20,000.00	15,880.52	22,000.00
01-6626-16-0	GAS-OIL-& DIESEL	49,321.23	55,207.26	60,000.00	35,476.95	55,000.00
01-6640-16-0	DUES & SUBSCRIPTIONS	4,025.00	3,080.00	4,500.00	1,964.79	4,500.00
01-6700-16-0	DONATION EXPENDITURES	112,004.17	6,000.00	2,000.00	781.60	2,000.00
01-6701-16-0	TEXAS EASTERN 911 GRANT		20,557.83			
01-6702-16-0	TACTICAL EQUIPMENT GRANT			22,000.00	21,680.00	19,000.00
	TOTAL OPERATING EXPENSES	332,573.71	301,318.79	307,295.00	237,708.56	417,250.00
01-6740-16-0	TRANSFER EQUIPMENT REPLACEMENT	24,508.00	19,195.00	4,537.00		
01-6750-16-0	CAPITAL	141,288.60	135,832.51	145,860.00	125,490.08	264,500.00
	TOTAL CAPITAL	165,796.60	155,027.51	150,397.00	125,490.08	264,500.00
	TOTALS	3,002,297.67	3,008,857.59	3,331,557.00	2,544,211.61	3,726,638.00

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

FORFEITURE FUND REVENUES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
12-5380-00-	INTEREST	- 37.55	- 513.60	- 500.00	- 339.14	- 500.00
12-5611-00-	LOCAL FORFEITURES	- 5,748.15	- 62.86		- 51.63	
12-5999-00-	BEGINNING BALANCE			- 10,000.00		- 10,000.00
	TOTAL REVENUES	- 5,785.70	- 576.46	- 10,500.00	- 390.77	- 10,500.00
FORFEITURE FUND REVENUES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
12-6461-00-	DEPARTMENTAL EXPENSE	1,892.60	445.00	10,500.00	1,033.93	10,500.00
	TOTAL EXPENSES	1,892.60	445.00	10,500.00	1,033.93	10,500.00

Animal Center 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.

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

ANIMAL CENTER DIVISION

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
SALARIES/BENEFITS	132224.73	133,776.41	134,136.90	143,995.00	193,841.00	34.6%
MAINTENANCE/OPERATIONS	31404.18	40,183.49	46,022.57	52,900.00	53,300.00	0.8%
CAPITAL OUTLAY	8,031.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	171,659.91	173,959.90	180,159.47	196,895.00	247,141.00	25.5%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2018-19	Approved 2019-20 Wages	Budget Total
6130-20	Labor Operations	Director	1	21	38,228	46,465	
		Animal Cntr Officer	1	14	66,344	33,022	
		Kennal Tech	1	9		25,874	
		Part-time (20 hours)	4	6		39,882	\$ 145,243
6190-20	Overtime						\$ 5,000
6192-20	Longevity						\$ 152
6193-20	Merit Raise						\$ 3,352
6194-20	Certificate Pay						\$ 5,400
6196-20	Salary Adjustment						\$ 489
6200-20	Retirement						\$ 21,495
6210-20	SS Taxes						\$ 12,710
TOTAL SALARIES/BENEFITS							\$ 193,841

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

ANIMAL CENTER DIVISION						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
01-6110-20-0	CLERICAL			104,572.00		
01-6130-20-0	LABOR OPERATIONS	100,716.36	102,635.50		83,291.09	111,703.00
01-6180-20-0	PART TIME/TEMPORARY					33,540.00
01-6189-20-0	ANIMAL CONTROL ASSIGNMNT PAY	700.00			500.00	0.00
01-6190-20-0	OVERTIME	3,049.35	2,636.21	2,500.00	3,475.80	5,000.00
01-6192-20-0	LONGEVITY	765.86	56.00	200.00	209.83	152.00
01-6193-20-0	MERIT RAISE	2,146.72	300.04	2,825.00	1,811.04	3,352.00
01-6194-20-0	CERTIFICATE PAY	969.22	2,561.51	5,400.00	3,392.27	5,400.00
01-6196-20-0	SALARY ADJUSTMENT	487.27	487.27	489.00	487.27	489.00
01-6200-20-0	RETIREMENT	16,730.04	17,652.19	19,130.00	14,070.70	21,495.00
01-6210-20-0	SS TAXES	7,981.79	7,808.18	8,879.00	6,644.69	12,710.00
	TOTAL SALARIES/BENEFITS	133,546.61	134,136.90	143,995.00	113,882.69	193,841.00
01-6290-20-0	UNIFORMS	1,772.73	1,129.53	1,200.00	1,198.91	1,200.00
01-6330-20-0	MEDICAL	2,370.50	1,257.76	750.00		750.00
01-6344-20-0	VETERINARY	5,152.71	6,464.41	6,500.00	5,749.61	6,500.00
01-6421-20-0	EUTERMINATION	480.00	480.00	600.00	480.00	600.00
01-6430-20-0	EQUIPMENT	2,596.00	1,993.40	2,000.00	2,000.00	2,000.00
01-6431-20-0	VEHICLES	1,103.79	1,799.64	1,800.00	1,497.65	1,800.00
01-6450-20-0	BLDG & GROUNDS	1,441.28	1,998.68	2,000.00	1,986.76	2,000.00
01-6580-20-0	TRAVEL & SCHOOLS	1,744.62	1,000.00	1,000.00	88.49	1,000.00
01-6610-20-0	OFFICE	3,161.78	4,630.81	5,000.00	2,745.82	5,000.00
01-6612-20-0	CONSUMABLE	294.85	596.06	600.00	599.99	600.00
01-6613-20-0	CHEMICALS	1,813.47	2,500.00	2,500.00	2,500.00	2,500.00
01-6619-20-0	POSTAGE	75.13	1,068.23	400.00	708.52	800.00
01-6620-20-0	ANIMAL CARE SUPPLIES	6,492.43	5,459.07	11,000.00	7,262.51	11,000.00
01-6621-20-0	ELECTRIC	7,188.31	8,724.47	11,500.00	4,942.76	11,500.00
01-6623-20-0	COMMUNICATIONS-ANIMAL SHEL	2,952.49	4,095.49	3,700.00	3,797.52	3,700.00
01-6626-20-0	GAS-OIL& DIESEL	1,393.40	2,706.24	2,200.00	1,057.29	2,200.00
01-6640-20-0	DUES & SUBSCRIPTIONS	150.00	118.78	150.00	100.00	150.00
	TOTAL OPERATING EXPENSES	40,183.49	46,022.57	52,900.00	36,715.83	53,300.00
	TOTALS	173,730.10	180,159.47	196,895.00	150,598.52	247,141.00

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.

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

MISCELLANEOUS EXPENSES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
01-6350-23-	MAIN ST. CONTRACT	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
01-6314-25-	H.E.D.C.O. SALES TAX	0.02		1,385,000.00	1,195,748.82	1,500,000.00
01-6422-25-	CONTRACT SANITATION SERVICES	1,838,293.44	1,726,913.49	1,780,000.00	1,403,916.60	1,900,000.00
01-6641-25-	FIREWORKS & FESTIVAL	18,810.58	17,685.02	20,000.00	16,952.47	40,000.00
01-6642-25-	MINERAL TAXES	4.05	11.95	15.00	12.16	20.00
01-6751-25-	PURCHASE OF PROPERTY	22,547.88				
01-6794-25-	GENERAL CONSTRUCTION FUND		676,300.00	105,853.00		
01-6800-25-	FEMA REIMBURSEMENT	60,324.80				
01-6845-25-	INCODE SOFTWARE					301,990.00
01-6850-25-	CITY WORKS/GIS					101,808.00
	TOTALS	1,956,980.77	2,437,910.46	3,307,868.00	2,633,630.05	3,860,818.00

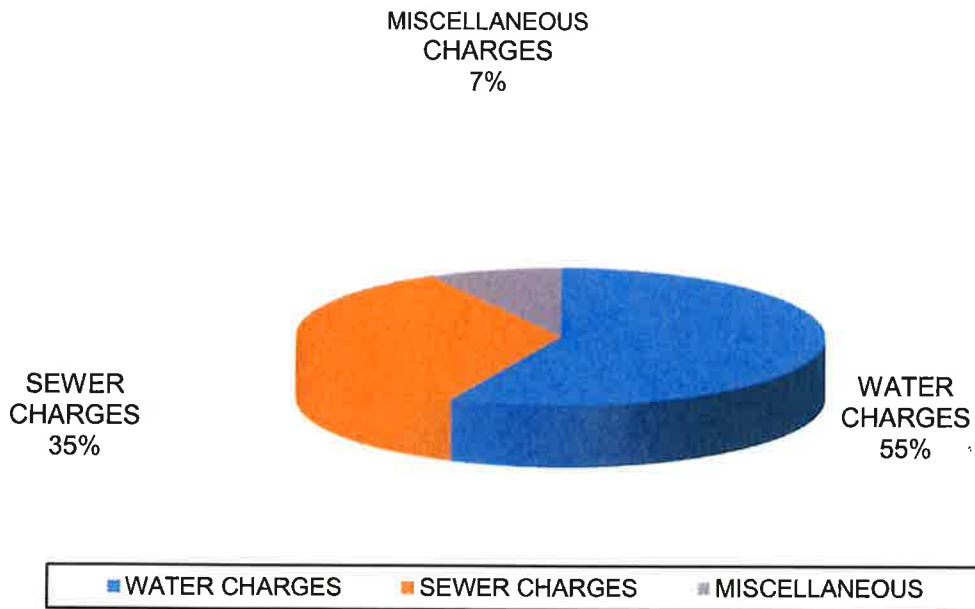
CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

INSURANCES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
01-6217-29-0	HEDCO DIRECTOR INSURANCE		5,182.44	14,400.00	3,383.07	16,000.00
01-6218-29-0	HEDCO DIRECTOR INSURANCE-HCA		1,000.00	1,000.00		1,000.00
01-6219-29-0	HEALTH INSURANCE-HCA	48,000.00	56,383.43	60,000.00	51,330.41	60,000.00
01-6220-29-0	HEALTH INSURANCE	792,935.07	802,522.99	892,480.00	684,552.43	965,000.00
01-6221-29-0	LIFE INSURANCE	6,547.09	5,425.37	9,700.00	3,987.27	11,000.00
01-6230-29-0	W C INSURANCE (75%)	65,380.79	73,858.99	84,000.00	78,685.67	110,000.00
01-6231-29-0	LONG TERM DISABILITY INS.	13,589.38	12,247.25	14,520.00	8,968.91	16,000.00
01-6520-29-0	GENERAL LIABILITY INS. 65%	7,276.00	7,475.65	9,075.00	7,125.00	10,000.00
01-6521-29-0	PROPERTY INSURANCE 55%	18,988.12	20,473.20	22,000.00	18,595.52	24,200.00
01-6522-29-0	AUTO INSURANCE 60%	22,230.00	25,896.00	28,490.00	27,490.18	31,500.00
01-6523-29-0	TEC (UNEMPLOYMENT) INS	20,687.92	7,450.94	10,000.00	18,619.66	15,000.00
01-6524-29-0	CRIME INSURANCE 50%	414.00	424.50	600.00	430.00	700.00
01-6525-29-0	BOND INSURANCE			250.00		300.00
01-6526-29-0	PUBLIC OFFICIAL INSURANCE	16,809.00	17,281.00	20,450.00	15,620.00	22,500.00
01-6527-29-0	LAW ENFORCEMENT INSURANCE	13,872.84	15,075.00	16,500.00	14,379.90	18,500.00
	TOTALS	1,026,730.21	1,050,696.76	1,183,465.00	933,168.02	1,301,700.00
	TOTAL GENERAL FUND EXPENSES	10,961,106.91	11,722,181.50	13,536,110.00	10,087,426.71	14,242,771.00

WATER & SEWER FUND ANTICIPATED REVENUES 2019-2020



REVENUES:

WATER CHARGES	\$ 3,280,000.00
SEWER CHARGES	\$ 2,022,000.00
MISCELLANEOUS	\$ 476,017.00

TOTAL ANTICIPATED REVENUES 2019-2020	\$ 5,778,017.00
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CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

WATER & SEWER FUND REVENUES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
30-5360-00-	WATER CHARGES	- 2,696,188.84	- 3,083,618.92	- 3,275,000.00	- 2,148,115.80	- 3,275,000.00
30-5361-00-	WATER CONNECTIONS	- 1,570.00	- 2,585.00	- 2,000.00	- 2,460.00	- 3,000.00
30-5362-00-	WATER SERVICE CHARGE	- 1,692.00	- 718.00	- 2,000.00	- 75.00	- 2,000.00
30-5365-00-	SEWER CHARGES	- 1,769,046.71	- 1,858,571.98	- 2,255,000.00	- 1,394,522.81	- 2,020,000.00
30-5366-00-	SEWER CONNECTIONS	- 300.00	- 1,450.00	- 2,000.00	- 1,100.00	- 2,000.00
30-5370-00-	RECONNECT CHARGES	- 6,810.00	- 8,895.00	- 8,000.00	- 19,090.00	- 25,000.00
30-5450-00-	PENALTY	- 92,567.99	- 95,887.82	- 90,000.00	- 70,370.92	- 90,000.00
30-5501-00-	INTEREST	- 6,896.72	- 26,697.81	- 26,000.00	- 14,326.79	- 26,000.00
30-5906-00-	SALE OF CITY PROPERTY	- 12,266.57		- 3,000.00		- 5,000.00
30-5907-00-	W & S OVER & SHORT	178.78	333.53		36.78	
30-5950-00-	PRIVATE LIFT STATION MAINT			- 15,000.00		- 15,000.00
30-5991-00-	2012 SERIES PROCEEDS	- 81,922.66				
30-5999-00-	BEGINNING BALANCE					- 314,017.00
30-6902-00-	MISCELLANEOUS REVENUE	418.42	- 1,570.10	- 209,000.00	- 10,492.60	- 1,000.00
	TOTAL WATER/SEWER REVENUES	- 4,668,664.29	- 5,079,661.10	- 5,887,000.00	- 3,660,517.14	- 5,778,017.00

WATER & SEWER REVENUE 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 10-01-19:

First 2,000 gal	\$18.15
Next 10,000 gal	\$ 3.75 per thousand gal.
Over 12,000 gal	\$ 4.30 per thousand gal.

Outside rate is 1½ times the inside rates.

Assumption:

Based revenue on the history of normal water usage.

5361 WATER CONNECTIONS \$ 3,000

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 REVENUE DETAILS

5365 SEWER CHARGE \$2,020,000

Description:

Charge for the collection and treatment of wastewater.

Charges are based upon water consumption.

Rates are as follows effective 10-01-19:

Residential

Multi-Family/Commercial

First 2,000 gal/H2O \$ 13.31
Over 2,000
(per thousand) \$ 3.63

First 2,000 gal/H2O \$15.73
Over 2,000
(per thousand) \$ 3.75

Maximum (12,000 gal) \$ 49.61

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 \$ 5,302,000

MISCELLANEOUS REVENUES:

5370 RECONNECT CHARGES \$ 25,000

Description:

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

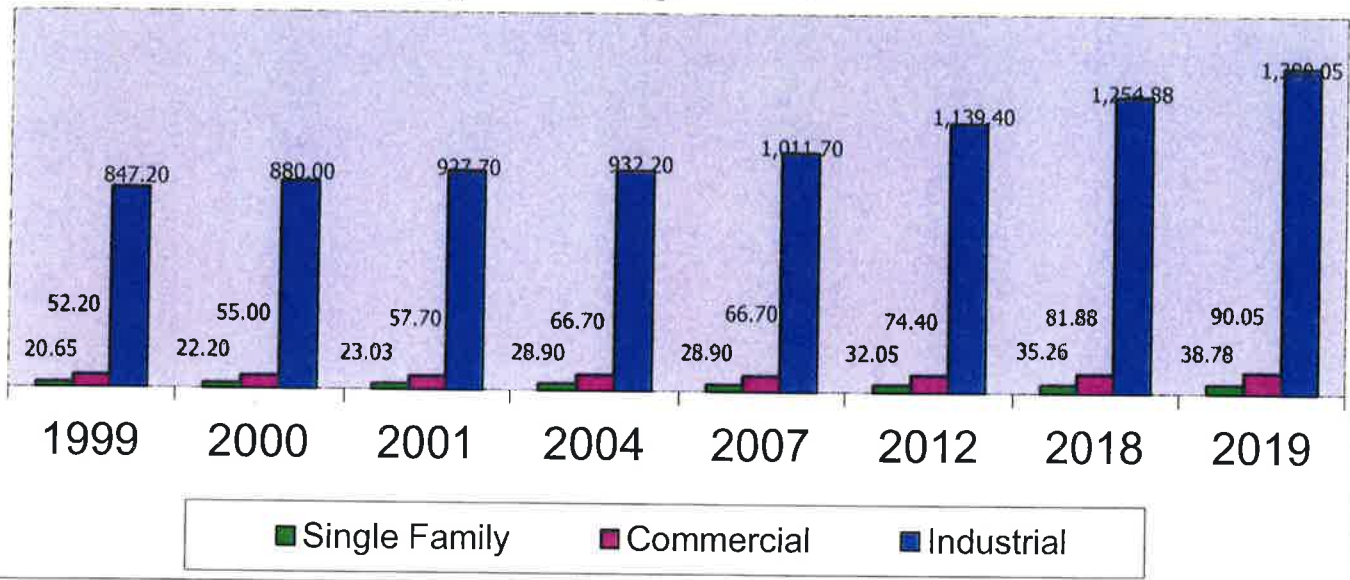
Assumption:

Based upon history.

WATER & SEWER REVENUE DETAILS

5450	PENALTY	\$ 90,000
	Description: A 10% penalty for late payment is applied to delinquent accounts.	
	Assumption: Based upon history.	
5501	INTEREST	\$ 26,000
	Description: Interest earned on investments of idle funds in accordance with the City of Henderson Investment Policy which was adopted October 2019. The City also earns interest on all its checking accounts.	
	Assumption: Based upon history.	
5906	SALE OF CITY PROPERTY	\$ 5,000
	Description: The sale of surplus miscellaneous equipment and property from auctions goes into this account.	
	Assumption: Old vehicles and equipment that will be replaced this year will be sold.	
5950	PRIVATE LIFT STATION MAINT	\$ 15,000
6902	MISCELLANEOUS REVENUE	\$ 1,000
	Description: Money that is received by the City from various sources such as the charges for insufficient checks or miscellaneous refunds.	
5999	BEGINNING BALANCE	\$ 314,017
TOTAL MISCELLANEOUS		\$ 476,017
TOTAL WATER & SEWER REVENUES		\$ 5,778,017

HISTORY OF WATER RATES By Average User



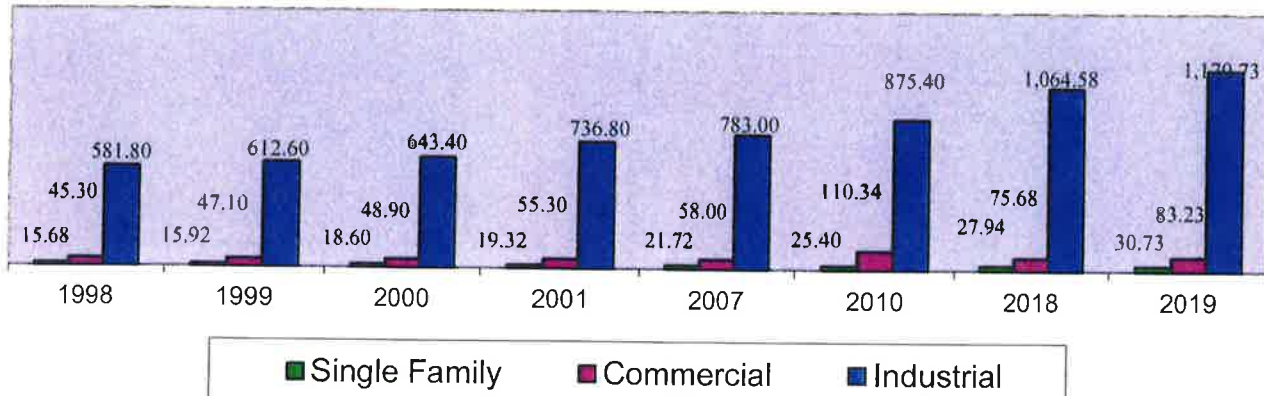
<u>Water Rates</u>	Inside City Limit Rates Effective:							
	Oct-99	Oct-00	Oct-01	Oct-04	Oct-07	Nov-12	Jun-18	Oct-19
First 2,000 Gallons: \$	8.00	\$ 9.00	\$ 9.00	\$ 13.50	\$ 13.50	\$ 15.00	\$ 16.50	\$ 18.15
Next 10,000 Gallons:	2.30	2.40	2.55	2.55	2.80	3.10	3.41	3.75
Next 12,000 Gallons:	2.65	2.75	2.90	2.90	3.15	3.55	3.91	4.30

<u>Average Users</u>	Oct-99	Oct-00	Oct-01	Oct-04	Oct-07	Nov-12	Jun-18	Oct-19
Single Family 7,500 gal. \$	20.65	\$ 22.20	\$ 23.03	\$ 27.53	\$ 28.90	\$ 32.05	\$ 35.26	\$ 38.78
Commercial 20,000 gal. \$	52.20	\$ 55.00	\$ 57.70	\$ 62.20	\$ 66.70	\$ 74.40	\$ 81.88	\$ 90.05
Industrial 320,000 gal. \$	847.20	\$ 880.00	\$ 927.70	\$ 932.20	\$ 1,011.70	\$ 1,139.40	\$ 1,254.88	\$ 1,380.05

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

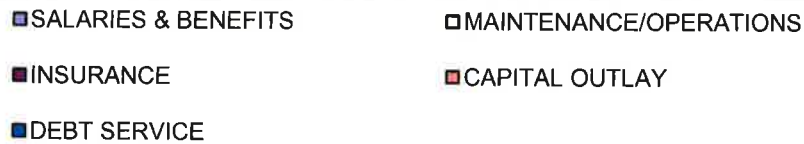
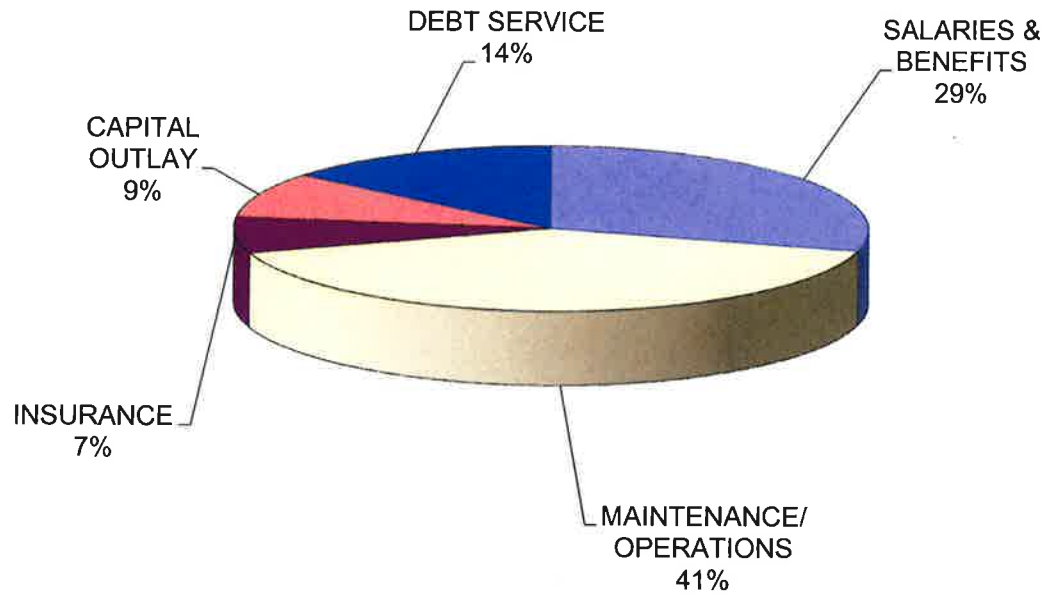


Inside City Limit Rates Effective:

<u>Sewer Rates</u>	Oct-98	Oct-99	Oct-00	Oct-01	Oct-07	Oct-10	Jun-18	Oct-19
<u>Single Family</u>								
First 2,000 Gallons: \$	8.00	\$ 8.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 11.00	\$ 12.10	\$ 13.31
Next 10,000 Gallons:	1.60	1.65	2.00	2.15	2.65	3.00	3.30	3.63
Maximum Bill:	24.00	24.50	29.00	30.50	35.50	41.00	45.10	49.61
<u>Commercial/Industrial</u>								
First 2,000 Gallons: \$	12.00	\$ 12.00	\$ 12.00	\$ 13.00	\$ 13.00	\$ 13.00	\$ 14.30	\$ 15.73
Over 2,000 Gallons:	1.85	1.95	2.05	2.35	2.50	2.80	3.41	3.75
<u>Average Users</u>								
Single Family 6,800	15.68	15.92	18.60	19.32	21.72	25.40	27.94	30.73
Commercial 20,000	45.30	47.10	48.90	55.30	58.00	63.40	75.68	83.23
Industrial 310,000	581.80	612.60	643.40	736.80	783.00	875.40	1,064.58	1,170.73

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 2019. The waste at SSWWTP is approximately 85% residential, at NSWWTP it is approximately 80% industrial.

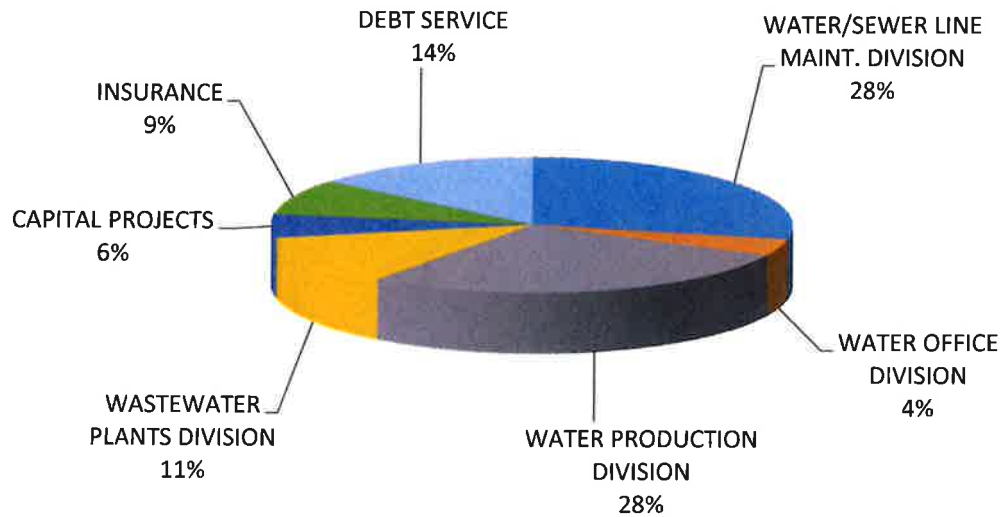
WATER & SEWER EXPENSES BY CATEGORY



SALARIES & BENEFITS	\$ 1,685,358.00
MAINTENANCE/OPERATIONS	\$ 2,347,363.00
INSURANCE	\$ 409,400.00
CAPITAL OUTLAY	\$ 512,785.00
DEBT SERVICE	\$ 823,111.00

TOTAL ANTICIPATED 2019-2020 EXPENSES	<u><u>\$ 5,778,017.00</u></u>
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WATER & SEWER FUND EXPENSES BY DEPARTMENTS



WATER/SEWER LINE MAINT. DIVISION	\$ 1,628,671.00
WATER OFFICE DIVISION	\$ 230,396.00
WATER PRODUCTION DIVISION	\$ 1,611,210.00
WASTEWATER PLANTS DIVISION	\$ 663,088.00
CAPITAL PROJECTS	\$ 328,000.00
INSURANCE	\$ 493,541.00
DEBT SERVICE	<u>\$ 823,111.00</u>

TOTAL ANTICIPATED 2019-2020 EXPENSES	<u><u>\$ 5,778,017.00</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 2019-2020:

- Funding was set aside specifically for the replacement of non-AMR water meters with AMR meters \$87,000
- Funding was also set for replacement of AMR registers that begin to fail and need to be replaced \$21,600
- Replace 1 Ton Tool Truck \$45,000
- Replace Mini Excavator \$75,000

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

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

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
SALARIES/BENEFITS	836,000.85	873,380.49	849,735.01	903,642.00	962,198.00	6.5%
MAINTENANCE/OPERATIONS	749,718.32	659,769.79	674,276.94	703,800.00	634,300.00	-9.9%
CAPITAL OUTLAY	4,079.59	9,702.03	34,912.89	32,173.00	32,173.00	0.0%
TOTAL EXPENDITURES	1,589,798.76	1,542,852.31	1,558,924.84	1,639,615.00	1,628,671.00	-0.7%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2018-19	Approved 2019-20 Wages	Budget Totals
6100-30	Supervision	Utilities Director	1	31	79,336	81,320	\$ 81,320
6130-30	Labor Operations	Public Util Foreman	1	21	49,465	50,965	
		Maint Foreman	2	20	92,404	95,174	
		Crewleader	1	17	42,224	43,475	
		Maintenance Crew	1	17	39,127	40,267	
		Meter Systm Tech	1	15	36,773	37,711	
		Public Svcs Crew	7	13	216,055	230,260	
		Meter Reader	1	13	32,949	33,785	
		Laborer	1	9	25,873	25,873	\$ 557,510
6110-30	Clerical	Public Svcs Tech	1	14	36,022	40,539	\$ 40,539
6190-30	Overtime						\$ 55,000
6192-30	Longevity						\$ 6,556
6193-30	Merit Raise						\$ 20,382
6194-30	Certificate Pay						\$ 600
6196-30	Salary Adjustment						\$ 2,771
6200-30	Retirement						\$ 134,197
6210-30	SS Taxes						\$ 63,323
TOTAL SALARIES/BENEFITS							\$ 962,198

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

WATER & SEWER LINE MAINTENANCE						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
30-6100-30-0	SUPERVISION	74,202.18	75,686.26	79,336.00	61,027.60	81,320.00
30-6110-30-0	CLERICAL	32,374.42	33,021.82	36,022.00	28,490.22	40,539.00
30-6130-30-0	LABOR OPERATIONS	516,970.03	487,570.36	534,870.00	419,887.76	557,510.00
30-6190-30-0	OVERTIME	54,397.62	52,393.72	50,000.00	42,202.94	55,000.00
30-6192-30-0	LONGEVITY	4,564.00	5,286.14	6,372.00	5,476.00	6,556.00
30-6193-30-0	MERIT RAISE	23,022.04	27,649.34	17,907.00	12,523.98	20,382.00
30-6194-30-0	CERTIFICATE PAY	600.08	600.08	600.00	461.60	600.00
30-6196-30-0	SALARY ADJUSTMENT	2,761.29	2,598.79	2,771.00	2,761.21	2,771.00
30-6200-30-0	RETIREMENT	111,433.12	113,055.71	120,081.00	97,107.78	134,197.00
30-6210-30-0	SS TAXES	53,055.71	51,872.79	55,683.00	43,277.19	63,323.00
	TOTAL SALARIES/BENEFITS	873,380.49	849,735.01	903,642.00	713,216.28	962,198.00
30-6290-30-0	UNIFORMS	3,874.83	4,567.09	4,500.00	4,245.58	4,500.00
30-6313-30-0	GENERAL FUND MGT FEE	390,000.00	340,000.00	290,000.00		240,000.00
30-6330-30-0	MEDICAL	629.34	1,244.20	1,000.00	440.46	1,000.00
30-6430-30-0	EQUIPMENT	36,188.11	27,819.53	50,000.00	14,262.25	45,000.00
30-6431-30-0	VEHICLES	8,962.04	9,808.34	15,000.00	7,071.79	12,000.00
30-6434-30-0	SEWER LINES	33,071.24	46,314.26	60,000.00	42,535.39	60,000.00
30-6437-30-0	WATER LINES	83,628.06	91,570.24	95,000.00	54,798.20	95,000.00
30-6439-30-0	METER CHANGE OUTS	19,208.52	81,770.00	87,000.00	88,620.00	87,000.00
30-6442-30-0	AMR REPLACEMENT			21,600.00		21,600.00
30-6450-30-0	BLDG & GROUNDS	4,789.64	2,815.68	5,000.00	2,756.13	4,000.00
30-6530-30-0	RADIO		163.40			
30-6540-30-0	ADVERTISING	108.60	312.00	200.00		200.00
30-6580-30-0	TRAVEL & SCHOOLS	1,352.82	1,832.00	2,500.00	492.73	2,500.00
30-6610-30-0	OFFICE	1,975.40	1,748.67	2,000.00	1,187.51	2,000.00
30-6611-30-0	JANITOR	125.90	813.35	1,000.00	203.99	1,000.00
30-6612-30-0	CONSUMABLE	5,492.61	5,754.04	5,500.00	3,627.97	5,500.00
30-6613-30-0	CHEMICALS	6,438.21	7,625.42	8,000.00	4,855.80	7,500.00
30-6615-30-0	MINOR APPARATUS /SMALL TOOLS	9,766.95	9,980.51	10,000.00	4,714.22	10,000.00
30-6621-30-0	ELECTRIC	5,116.08	6,932.17	6,500.00	1,687.48	6,500.00
30-6622-30-0	GAS-NATURAL	754.63	1,273.21	2,000.00	933.05	2,000.00
30-6623-30-0	COMMUNICATIONS-PUBLIC UTILITIE	6,533.65	8,699.65	7,000.00	5,991.51	7,000.00
30-6626-30-0	GAS-OIL& DIESEL	21,326.87	24,311.56	30,000.00	13,408.65	20,000.00
30-6842-30-0	BAD DEBT RECOVERY	- 1,503.71	- 1,078.38		- 583.16	
	TOTAL OPERATING EXPENSES	637,839.79	674,276.94	703,800.00	251,249.55	634,300.00
30-6740-30-0	TRANSFER TO EQUIP. REPLACEMENT	21,930.00	32,538.00	32,173.00		32,173.00
30-6750-30-0	CAPITAL	9,702.03	2,374.89		2,503.93	
	TOTAL CAPITAL	31,632.03	34,912.89	32,173.00	2,503.93	32,173.00
	TOTALS	1,542,852.31	1,558,924.84	1,639,615.00	966,969.76	1,628,671.00

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:

- Furniture for new Annex \$2,000 (See Capital 30-6750-35)

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

**FINANCE DEPARTMENT
WATER OFFICE DIVISION**

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
SALARIES/BENEFITS	148,624.85	152,582.25	150,359.73	180,804.00	167,396.00	-7.4%
MAINTENANCE/OPERATIONS	58,061.19	48,374.04	54,281.42	62,400.00	61,000.00	-2.2%
CAPITAL OUTLAY	1,688.00	0.00	2,340.97	6,000.00	2,000.00	-66.7%
TOTAL EXPENDITURES	208,374.04	200,956.29	206,982.12	249,204.00	230,396.00	-7.5%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2018-19	Approved 2019-20 Wages	Budget Totals
6110-35	Clerical	Payroll Coord	1	21	51,090	52,695	
		Utility Billing Coord.	1	18	40,738	42,345	
		Utility Clerk	1	15	34,673	34,673	\$ 129,713
6192-35	Longevity						\$ 912
6193-35	Merit Raise						\$ 3,892
6196-35	Salary Adjustment						\$ 652
6200-35	Retirement						\$ 21,886
6210-35	SS Taxes						\$ 10,341
TOTAL SALARIES/BENEFITS							\$ 167,396

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

WATER OFFICE-FINANCE DEPARTMENT						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
30-6110-35-	CLERICAL	118,624.22	117,072.37	140,951.00	96,783.40	129,713.00
30-6192-35-	LONGEVITY	668.00	660.00	756.00	756.00	912.00
30-6193-35-	MERIT RAISE	4,376.88	3,669.72	3,427.00	2,226.56	3,892.00
30-6196-35-	SALARY ADJUSTMENT	487.26	487.28	489.00	487.29	652.00
30-6200-35-	RETIREMENT	19,571.11	19,808.20	24,038.00	16,884.65	21,886.00
30-6210-35-	SS TAXES	8,854.78	8,662.16	11,143.00	7,228.32	10,341.00
	TOTAL SALARIES/BENEFITS	152,582.25	150,359.73	180,804.00	124,366.22	167,396.00
30-6330-35-	MEDICAL		66.50	100.00		100.00
30-6340-35-	DATA PROCESSING	11,322.78	11,955.61	17,000.00	7,802.38	17,000.00
30-6420-35-	CONSULTANT SERVICES		3,500.00			
30-6430-35-	EQUIPMENT	4,412.14	2,358.04	3,700.00	5,307.84	3,000.00
30-6550-35-	BANK CHARGES	540.00	540.00	600.00	360.00	600.00
30-6580-35-	TRAVEL & SCHOOLS	547.00	1,178.04	3,000.00	199.00	3,000.00
30-6610-35-	OFFICE	1,539.71	3,679.76	3,000.00	3,019.89	3,000.00
30-6612-35-	CONSUMABLES	346.33	247.96	300.00	111.40	300.00
30-6619-35-	POSTAGE	26,957.76	27,033.23	30,000.00	15,870.38	30,000.00
30-6623-35-	COMMUNICATIONS-WATER OFFICE	2,708.32	3,722.28	4,700.00	2,280.66	4,000.00
	TOTAL OPERATING EXPENSES	48,374.04	54,281.42	62,400.00	34,951.55	61,000.00
30-6750-35-	CAPITAL		2,340.97	6,000.00	3,071.97	2,000.00
	TOTAL CAPITAL		2,340.97	6,000.00	3,071.97	2,000.00
	TOTALS	200,956.29	206,982.12	249,204.00	162,389.74	230,396.00

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 2019-2020:

- Henderson/Kilgore pump station rehab \$54,375 (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 Water Line on FM 225 \$50,000 (Fund 32-6811-00)
- Filter Valves/Blower \$17,500 (Fund 30-6750-37-00)
- VFD High Service Pump #1 \$19,000 (Fund 30-6750-37-00)
- Replace High Service Pump #1 \$20,500 (Fund 30-6750-37-00)

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

**PUBLIC UTILITIES DEPARTMENT
WATER PRODUCTION DIVISION**

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
SALARIES/BENEFITS	280,406.40	269,189.02	283,093.75	295,663.00	297,704.00	0.7%
MAINTENANCE/OPERATIONS	1,148,178.61	1,100,878.74	1,231,301.73	1,289,150.00	1,251,763.00	-2.9%
CAPITAL OUTLAY	82,611.50	0.00	4,743.00	34,743.00	61,743.00	77.7%
TOTAL EXPENDITURES	1,511,196.51	1,370,067.76	1,519,138.48	1,619,556.00	1,611,210.00	-0.5%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2018-19	Approved 2019-20 Wages	Budget Totals
6100-37	Supervision	Chief Operator	1	21	49,388	50,655	\$ 50,655
6130-37	Labor Operations	Lead Plant Opr	1	18	41,338	38,587	
		WP Operator	2	16	73,713	75,558	
		WP Trainee	1	14	33,022	33,022	\$ 147,167
6190-37	Overtime						\$ 35,000
6192-37	Longevity						\$ 772
6193-37	Merit Raise						\$ 5,935
6194-37	Certificate Pay						\$ -
6196-37	Salary Adjustment						\$ 815
6200-37	Retirement						\$ 38,972
6210-37	SS Taxes						\$ 18,388
TOTAL SALARIES/BENEFITS							\$ 297,704

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

WATER PRODUCTION DIVISION						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
30-6100-37-	SUPERVISION	47,051.15	48,176.13	49,388.00	37,990.80	50,655.00
30-6130-37-	LABOR OPERATIONS	136,978.71	140,157.73	148,073.00	107,820.48	147,167.00
30-6190-37-	OVERTIME	30,329.95	36,455.87	34,000.00	26,323.80	35,000.00
30-6192-37-	LONGEVITY	400.00	705.84	580.00	580.00	772.00
30-6193-37-	MERIT RAISE	3,635.06	3,115.80	5,282.00	3,146.00	5,935.00
30-6196-37-	SALARY ADJUSTMENT	812.14	812.12	815.00	812.10	815.00
30-6200-37-	RETIREMENT	34,572.27	37,314.09	39,305.00	29,885.36	38,972.00
30-6210-37-	SS TAXES	15,409.74	16,356.17	18,220.00	12,462.94	18,388.00
	TOTAL SALARIES/BENEFITS	269,189.02	283,093.75	295,663.00	219,021.48	297,704.00
30-6290-37-	UNIFORMS	606.00	699.50	800.00	732.25	800.00
30-6330-37-	MEDICAL		73.48	100.00	25.72	100.00
30-6336-37-	CONTRACT LAB TESTING	19,109.82	15,025.19	30,000.00	7,452.34	20,000.00
30-6337-37-	OPERATION/MAINT COST-KILGORE	58,817.28	73,481.06	72,000.00	51,551.98	72,000.00
30-6346-37-	CONTRACT SABINE RIVER WATER	197,921.25	205,312.50	207,000.00	137,970.00	207,000.00
30-6347-37-	CONTRACT-LAKE STRIKER	277,500.00	277,500.00	277,500.00	277,500.00	277,500.00
30-6410-37-	WATER	156.50		250.00		250.00
30-6421-37-	EXTERMINATION	260.00	260.00	300.00	260.00	300.00
30-6430-37-	EQUIPMENT	1,616.96	896.01	1,000.00	944.30	1,000.00
30-6431-37-	VEHICLES	396.94	894.77	2,000.00	4,360.53	2,000.00
30-6432-37-	WATER TANK MAINTENANCE	112,200.00	140,700.00	140,700.00	140,700.00	153,213.00
30-6436-37-	WELLS & PUMPS	26,417.04	63,707.16	55,000.00	20,534.45	35,000.00
30-6438-37-	SLUDGE REMOVAL	5,302.62	2,907.97	15,000.00		15,000.00
30-6450-37-	BLDG & GROUNDS	2,847.49		1,000.00	113.94	1,000.00
30-6454-37-	WATER PLANT	72,227.52	43,358.92	70,000.00	64,341.07	70,000.00
30-6540-37-	ADVERTISING	398.20				
30-6560-37-	FEE & PERMIT	13,066.60	13,055.60	13,500.00	14,643.65	15,500.00
30-6580-37-	TRAVEL & SCHOOLS	3,560.66	2,967.13	5,000.00	2,387.00	5,000.00
30-6610-37-	OFFICE	576.05	699.89	1,000.00	198.84	1,000.00
30-6611-37-	JANITOR	468.33	67.83	500.00	581.04	600.00
30-6613-37-	CHEMICALS	41,237.26	49,089.31	70,000.00	26,946.52	50,000.00
30-6615-37-	MINOR APPARATU/SMALL TOOLS	378.98	153.30	1,000.00	875.64	1,000.00
30-6621-37-	ELECTRIC	253,798.37	328,161.48	312,000.00	165,414.70	312,000.00
30-6623-37-	COMMUNICATIONS-WATER PROD	5,413.35	5,866.78	5,000.00	3,775.51	4,000.00
30-6626-37-	GAS- OIL & DIESEL	6,601.52	6,423.85	8,500.00	5,843.41	7,500.00
	TOTAL OPERATING EXPENSES	1,100,878.74	1,231,301.73	1,289,150.00	927,152.89	1,251,763.00
30-6740-37-	TRANSFER TO EQUIP. REPLACEMENT		4,743.00	4,743.00		4,743.00
30-6750-37-	CAPITAL			30,000.00		57,000.00
	TOTAL CAPITAL		4,743.00	34,743.00		61,743.00
	TOTALS	1,370,067.76	1,519,138.48	1,619,556.00	1,146,174.37	1,611,210.00

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 2019-2020:

- Replace North Side 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 South Side Sludge Return Pump #3 \$23,500 (Fund 32-6827-00)

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

**PUBLIC UTILITIES DEPARTMENT
WASTEWATER PLANTS DIVISION**

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
SALARIES/BENEFITS	215,894.75	212,391.28	232,311.22	255,998.00	258,060.00	0.8%
MAINTENANCE/OPERATIONS	411,436.46	348,108.99	386,365.20	404,300.00	400,300.00	-1.0%
CAPITAL OUTLAY	-	0.00	4,728.00	4,728.00	4,728.00	0.0%
TOTAL EXPENDITURES	627,331.21	560,500.27	623,404.42	665,026.00	663,088.00	-0.3%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2018-19	Approved 2019-20 Wages	Budget Totals
6100-45	Supervision	Chief WW Oper	1	23	54,977	56,753	\$ 56,753
6130-45	Labor Operations	Lead Plant Opr	1	19	46,145	43,531	
		WW Opr II "C"	1	17			
		WW Opr Trainee	2	14	66,944	69,214	\$ 112,745
6190-45	Overtime						\$ 30,000
6192-45	Longevity						\$ 2,496
6193-45	Merit Raise						\$ 5,085
6194-45	Certificate Pay						\$ 600
6196-45	Salary Adjustment						\$ 652
6200-45	Retirement						\$ 33,791
6210-45	SS Taxes						\$ 15,938
TOTAL SALARIES/BENEFITS							\$ 258,060

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

WASTEWATER TREATMENT DIVISION						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
30-6100-45-	SUPERVISION	52,263.22	51,870.67	54,977.00	41,486.23	56,753.00
30-6130-45-	LABOR OPERATIONS	85,101.18	95,469.92	113,089.00	91,046.15	112,745.00
30-6190-45-	OVERTIME	22,879.51	28,752.40	30,000.00	23,777.12	30,000.00
30-6192-45-	LONGEVITY	2,160.00	2,304.00	2,352.00	2,352.00	2,496.00
30-6193-45-	MERIT RAISE	8,731.76	8,650.98	4,515.00	3,136.60	5,085.00
30-6194-45-	CERTIFICATE PAY	600.08	600.08	600.00	461.60	600.00
30-6196-45-	SALARY ADJUSTMENT	649.70	649.70	652.00	649.69	652.00
30-6200-45-	RETIREMENT	27,160.79	30,302.77	34,037.00	27,423.41	33,791.00
30-6210-45-	SS TAXES	12,845.04	13,710.70	15,776.00	12,154.02	15,938.00
	TOTAL SALARIES/BENEFITS	212,391.28	232,311.22	255,998.00	202,486.82	258,060.00
30-6290-45-	UNIFORMS	643.00	609.50	750.00	609.25	750.00
30-6330-45-	MEDICAL	33.25	819.25	100.00		100.00
30-6336-45-	LAB TESTING	24,000.00	28,572.00	28,000.00	18,766.00	28,500.00
30-6421-45-	EXTERMINATION			250.00		250.00
30-6430-45-	EQUIPMENT	1,431.51	319.07	1,500.00	1,126.41	1,500.00
30-6431-45-	VEHICLES	967.14	1,790.65	2,000.00	1,286.26	2,000.00
30-6450-45-	BLDG & GROUNDS	802.93		2,000.00		2,000.00
30-6452-45-	SEWER PLANT-S.S. PLANT	83,477.78	113,719.10	85,000.00	81,175.99	85,000.00
30-6456-45-	SEWER PLANT-N.S. PLANT	33,348.14	20,364.26	20,000.00	15,962.06	20,000.00
30-6540-45-	ADVERTISING	108.60	289.00	200.00		200.00
30-6561-45-	TCEQ-S.S. PLANT	20,027.67	19,728.52	21,000.00	19,728.52	21,000.00
30-6565-45-	TCEQ-N.S. PLANT	8,989.22	8,649.22	9,500.00	8,649.22	9,500.00
30-6580-45-	TRAVEL & SCHOOLS	2,039.14	320.00	2,500.00	503.74	2,500.00
30-6610-45-	OFFICE	498.34	391.69	500.00	306.04	500.00
30-6611-45-	JANITOR			500.00	70.68	500.00
30-6613-45-	CHEMICALS-S.S. PLANT	52,955.77	52,789.42	64,000.00	58,921.35	64,000.00
30-6614-45-	LAB SUPPLIES	9,834.13	10,872.11	10,000.00	4,388.92	10,000.00
30-6615-45-	MINOR APPARATUS/SMALL TOOLS	499.92	415.74	500.00	317.86	500.00
30-6617-45-	CHEMICALS-N.S. PLANT	7,245.40	7,627.59	11,000.00	5,351.85	9,500.00
30-6621-45-	ELECTRIC-S.S. PLANT	71,147.57	78,637.31	93,000.00	49,432.52	90,000.00
30-6623-45-	COMMUNICATIONS-SS/NS PLANTS	4,125.86	7,581.61	4,500.00	1,371.97	4,500.00
30-6626-45-	GAS-OIL & DIESEL	5,525.59	5,456.25	6,500.00	7,948.57	6,500.00
30-6627-45-	ELECTRIC-N.S. PLANT	20,408.03	27,412.91	26,000.00	15,013.99	26,000.00
30-6700-45-	PRIVATE LIFT STATION MAINT			15,000.00	8,870.00	15,000.00
	TOTAL OPERATING EXPENSES	348,108.99	386,365.20	404,300.00	299,801.20	400,300.00
30-6740-45-	TRANSFER TO EQUIP. REPLACEMENT		4,728.00	4,728.00		4,728.00
	TOTAL CAPITAL		4,728.00	4,728.00		4,728.00
	TOTALS	560,500.27	623,404.42	665,026.00	502,288.02	663,088.00

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.

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

WATER & SEWER FUND INSURANCES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
30-6219-29-0	HEALTH INSURANCE-HCA	18,500.00	20,314.57	26,400.00	12,862.09	26,400.00
30-6220-29-0	HEALTH INSURANCE	228,187.80	241,488.17	261,800.00	207,767.15	288,000.00
30-6221-29-0	LIFE INSURANCE	114.22				
30-6230-29-0	W C INSURANCE (25%)	21,515.25	25,292.75	26,620.00	26,146.89	35,000.00
30-6231-29-0	LONG TERM DISABILITY INS.	4,715.66	4,462.10	7,990.00	3,456.63	8,800.00
30-6520-29-0	GENERAL LIABILITY INS. 35%	3,150.00	2,709.69	3,815.00	3,815.00	4,200.00
30-6521-29-0	PROPERTY INSURANCE 45%	14,849.00	15,564.66	17,530.00	15,214.52	19,300.00
30-6522-29-0	AUTO INSURANCE 40%	14,250.00	17,264.00	19,000.00	18,326.78	21,000.00
30-6523-29-0	UNEMPLOYMENT INS	845.96	988.00	2,000.00	2,365.00	6,000.00
30-6524-29-0	CRIME INSURANCE 50%	414.00	424.50	600.00	430.00	700.00
30-6850-29-0	CITY WORKS/GIS					84,141.00
30-6900-29-0	PENSION EXPENSE	97,993.00				
	TOTALS	404,534.89	328,508.44	365,755.00	290,384.06	493,541.00

CITY OF HENDERSON**ADOPTED BUDGET****2019-2020**

CAPITAL PROJECTS						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
30-6731-52-	TRANSFER TO W/S CONSTR. FUND	362,845.00	440,000.00	451,284.00		328,000.00
	TOTALS	362,845.00	440,000.00	451,284.00		328,000.00

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

WATER & SEWER DEBT SERVICE						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
30-6917-31-0	2004 SERIES INTEREST	- 834.41	- 1,042.24			
30-6922-31-0	INTEREST-2004 SERIES (SRA)	7,320.00	4,530.00	1,560.00	1,560.00	
30-6923-31-0	PRINCIPAL-SERIES 2004 (SRA)			65,000.00	65,000.00	
30-6934-31-0	2004 SERIES AGENT FEES	825.00	825.00	825.00		
30-6935-31-0	2011 SERIES-PRINCIPAL			250,000.00		270,000.00
30-6936-31-0	2011 SERIES-INTEREST	41,925.00	37,225.00	30,850.00	15,425.00	24,600.00
30-6937-31-0	2011 AGENT FEES	1,050.00	750.00	750.00	750.00	750.00
30-6938-31-0	2012 SERIES PRINCIPAL			163,370.00	163,370.00	166,005.00
30-6939-31-0	2012 SERIES INTEREST	34,663.38	32,156.27	29,463.00	15,481.13	26,374.00
30-6942-31-0	2014 BOND SERIES PRINCIPAL			90,000.00		90,000.00
30-6943-31-0	2014 BOND SERIES INTEREST	20,450.00	18,875.00	16,500.00	8,212.50	14,250.00
30-6944-31-0	2014 BOND SERIES AGENT FEES					750.00
30-6952-31-0	2018 BOND SERIES INTEREST			247,492.00	132,675.84	229,632.00
30-6953-31-0	2018 BOND SERIES AGENT FEES			750.00		750.00
30-6970-31-0	AMORTIZATION EXPENSE	9,355.54	9,355.54			
	TOTALS	114,754.51	102,674.57	896,560.00	402,474.47	823,111.00
	TOTAL WATER/SEWER EXPENSES	4,556,511.03	4,779,632.87	5,887,000.00	3,470,680.42	5,778,017.00

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:
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
	0	869,650	1,138,911	621,500	9,795,881	12,425,942	

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

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
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
	820,000.00		49,650.00	869,650.00
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%
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
	<u>1,985,000.00</u>		<u>176,120.50</u>	<u>2,161,120.50</u>	<u>1,138,910.50</u>	<u>1,022,210.00</u>

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
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>570,000.00</u>		<u>51,500.00</u>	<u>621,500.00</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
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>2,980,881.42</u>	<u>9,795,881.42</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.

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

BOND 2018 REVENUES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
33-5380-00-	INTEREST		- 22,399.84	- 80,000.00	- 76,687.02	- 80,000.00
33-5997-00-	2018 BOND SERIES PROCEEDS		- 6,822,335.75		- 7,301.15	
	TOTAL REVENUES		- 6,844,735.59	- 80,000.00	- 83,988.17	- 80,000.00
BOND 2018 EXPENSES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
33-6779-00-	TRANSFER TO GENERAL CONSTRUCT		500,000.00			
33-6780-00-	BOND ISSUE COST		82,500.00			
33-6782-00-	FORDALL ST W/S ENGINEERING		135,000.00			
33-6783-00-	FORDALL ST W/S CONSTRUCTION		711,237.00			
33-6784-00-	EASTSIDE SEWER MAIN PROJ-ENGIN		312,729.80		194,795.99	
33-6785-00-	EASTSIDE SEWER MAIN PROJ-CONST			80,000.00		80,000.00
33-6787-00-	N MILL ST WATER MAIN EXT-ENGIN				18,490.00	
	TOTAL EXPENSES		1,741,466.80	80,000.00	213,285.99	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.

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

TOURISM/CIVIC CENTER REVENUES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
14-5320-00-0	HOTEL/MOTEL OCCUPANCY TAX	- 233,706.48	- 225,310.46	- 200,000.00	- 170,580.14	- 224,073.00
14-5366-00-0	CIVIC CENTER RENTAL FEES	- 61,832.00	- 55,848.00	- 57,000.00	- 35,865.00	- 50,000.00
14-5367-00-0	SECURITY OFFICER FEES	- 805.00	- 1,190.00	- 1,000.00	- 540.00	- 1,000.00
14-5380-00-0	INTEREST INCOME	- 213.90	- 2,755.65	- 2,000.00	- 2,151.82	- 3,000.00
14-5902-00-0	MISCELLANEOUS REVENUE				- 49.00	
14-5904-00-0	VENDING MACHINES REVENUE	- 1,244.70	- 847.00	- 1,200.00	- 285.00	- 700.00
14-5905-00-0	Civic Center Misc. Revenue	- 200.00	- 250.00	- 300.00		- 300.00
14-5912-00-0	DONATIONS	- 3,861.12				
14-5949-00-0	SYRUP FESTIVAL INCOME	- 49,340.50	- 48,019.00	- 50,000.00	- 48,315.25	- 50,000.00
14-5960-00-0	CHRISTMAS PARADE	- 1,120.00	- 1,320.00	- 1,300.00	- 1,140.00	- 1,300.00
14-5999-00-0	BEGINNING BALANCE			- 56,431.00		- 67,622.00
	TOTAL REVENUES	- 352,323.70	- 335,540.11	- 369,231.00	- 258,926.21	- 397,995.00

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

HENDERSON TOURISM FUND

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
SALARIES/BENEFITS	99,117.98	102,079.94	100,653.93	107,079.00	107,342.00	0.2%
MAINTENANCE/OPERATIONS	94,433.59	71,210.43	82,760.32	93,200.00	94,450.00	1.3%
CAPITAL OUTLAY						
TOTAL EXPENDITURES	193,551.57	173,290.37	183,414.25	200,279.00	201,792.00	0.8%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2018-19	Approved 2019-20 Wages	Budget Totals
14-6100-01	Supervision	Tourism Coor	1	21	47,005	51,959	\$ 51,959
14-6180-01	Part Time	Main St Coor	1		20,808	21,381	\$ 21,381
14-6192-01	Longevity						\$ 772
14-6193-01	Merit Raise						\$ 1,559
14-6196-01	Salary Adjustment						\$ 163
14-6197-01	Car Allowance						\$ 7,200.00
14-6200-01	Retirement						\$ 10,005
14-6210-01	SS Taxes						\$ 6,353
14-6220-01	Health/Life Insurance						\$ 7,950
TOTAL SALARIES/BENEFITS							\$ 107,342

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

TOURISM DIVISION EXPENSES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
14-6100-01-	SUPERVISION	46,082.66	46,933.46	50,504.00	38,849.20	51,959.00
14-6180-01-	PART TIME	19,999.98	19,999.98	21,381.00	16,795.01	21,381.00
14-6192-01-	LONGEVITY	628.00	676.00	724.00	724.00	772.00
14-6193-01-	MERIT RAISE	3,500.38	3,500.38	1,389.00	1,118.80	1,559.00
14-6196-01-	SALARY ADJUSTMENT	162.42	162.42	163.00	162.43	163.00
14-6197-01-	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	5,400.00	7,200.00
14-6200-01-	RETIREMENT	10,624.53	9,511.77	9,911.00	7,801.28	10,005.00
14-6210-01-	OS S TAXES	6,695.10	6,027.78	6,227.00	4,816.33	6,353.00
14-6220-01-	HEALTH INSURANCE	6,949.44	6,423.14	9,350.00	5,520.13	7,700.00
14-6221-01-	LIFE INSURANCE	2.61				
14-6231-01-	LONG TERM DISABILITY INS.	234.82	219.00	230.00	164.25	250.00
	TOTAL SALARIES/BENEFITS	102,079.94	100,653.93	107,079.00	81,351.43	107,342.00
14-6321-01-	CITY SHARE OF HOTEL TAX			4,500.00		
14-6330-01-	MEDICAL				33.25	
14-6540-01-	ADVERTISING	24,873.00	41,593.38	42,000.00	26,982.35	42,600.00
14-6565-01-	TRAVEL SHOWS	2,895.59	2,808.13	3,000.00	4,457.88	5,400.00
14-6569-01-	PROMOTION ITEMS		2,549.01	2,000.00	1,215.41	2,000.00
14-6570-01-	DATA PROCESSING					600.00
14-6574-01-	SPORTING & OTHER EVENTS GRANTS			5,000.00		5,000.00
14-6575-01-	SYRUP FESTIVAL EXPENSES	38,716.79	28,841.59	30,000.00	29,937.95	30,000.00
14-6580-01-	TRAVEL & SCHOOLS	204.47	2,162.67	2,500.00	159.15	2,500.00
14-6610-01-	OFFICE SUPPLIES	490.90	1,126.66	600.00	212.18	600.00
14-6619-01-	POSTAGE	795.14	1,294.32	1,100.00	1,167.65	2,000.00
14-6621-01-	ELECTRIC	13.76				
14-6623-01-	TELEPHONE	1,205.83	1,382.61	1,100.00	450.00	1,100.00
14-6640-01-	MEMBERSHIP-TOURISM	1,414.95	1,001.95	1,400.00	2,372.95	2,650.00
	TOTAL OPERATING EXPENSES	70,610.43	82,760.32	93,200.00	66,988.77	94,450.00
	TOTAL TOURISM EXPENSES	172,690.37	183,414.25	200,279.00	148,340.20	201,792.00

CIVIC CENTER DIVISION

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

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

GOALS for 2019-2020

Upgrade security system (3D Security quote \$20,000.00)-low need

Upgrade Xerox Copier Machine (color)-high need

Replace Coffee Maker (\$700.00)-high need

Purchase Floor Scrubber (\$3000.00)-low need

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

**HENDERSON TOURISM FUND
CIVIC CENTER DIVISION**

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
SALARIES/BENEFITS	78,112.67	82,164.94	83,661.51	82,632.00	109,283.00	32.3%
MAINTENANCE/OPERATIONS	67,656.03	56,823.20	62,738.73	69,520.00	80,120.00	15.2%
CAPITAL OUTLAY	500.00	0.00	0.00	16,800.00	6,800.00	-59.5%
TOTAL EXPENDITURES	146,268.70	138,988.14	146,400.24	168,952.00	196,203.00	16.1%

SALARIES & BENEFITS

Account	Description	Title	Authorized Positions	Wage Group	Approved 2018-19	Approved 2019-20 Wages	Budget Totals
14-6100-03	Supervision	Civic Cnt Coord	1	16	36,699	57,514	\$ 57,514
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						\$ 152
14-6193-03	Merit Raise						\$ 1,726
14-6196-03	Salary Adjustment						\$ 163
14-6200-03	Retirement						\$ 9,664
14-6210-03	SS Taxes						\$ 6,164
14-6220-03	Health/Life Insurance						\$ 12,900
TOTAL SALARIES/BENEFITS							\$ 109,283

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

CIVIC CENTER DIVISION EXPENSES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
14-6100-03-	SUPERVISION	35,753.89	36,728.36	36,699.00	42,591.40	57,514.00
14-6174-03-	SECURITY OFFICER	518.54		1,000.00		1,000.00
14-6180-03-	PART TIME	23,125.34	25,117.44	20,000.00	13,859.76	20,000.00
14-6192-03-	LONGEVITY	8.00	56.00	104.00	104.00	152.00
14-6193-03-	MERIT RAISE	300.04	300.04	1,010.00	796.00	1,726.00
14-6196-03-	SALARY ADJUSTMENT	162.44	162.42	163.00	162.43	163.00
14-6200-03-	RETIREMENT	5,788.74	6,049.90	6,263.00	7,350.14	9,664.00
14-6210-03-	SS TAXES	4,110.15	4,588.44	4,513.00	4,250.13	6,164.00
14-6220-03-	HEALTH INSURANCE	12,293.79	10,550.79	12,650.00	7,920.49	12,650.00
14-6221-03-	LIFE INSURANCE	4.00				
14-6231-03-	LONG TERM DISABILITY INS.	100.01	108.12	230.00	81.09	250.00
	TOTAL SALARIES/BENEFITS	82,164.94	83,661.51	82,632.00	77,115.44	109,283.00
14-6421-03-	EXTERMINATION	220.00	220.00	220.00	220.00	720.00
14-6430-03-	EQUIPMENT	1,344.29	6,469.34	3,200.00	2,574.34	3,200.00
14-6450-03-	BLDG & GROUNDS	9,988.05	12,335.94	10,000.00	10,254.05	20,000.00
14-6540-03-	ADVERTISING	224.87	1,011.85	4,000.00		4,000.00
14-6560-03-	CHRISTMAS PARADE	600.00	575.11	600.00	535.00	600.00
14-6580-03-	TRAVEL & SCHOOLS		125.00	1,000.00		1,100.00
14-6610-03-	OFFICE SUPPLIES	577.81	518.35	500.00	527.95	500.00
14-6611-03-	JANITOR	3,350.24	1,200.98	5,000.00	1,624.25	5,000.00
14-6612-03-	CONSUMABLES	573.51	15.99	1,000.00	594.41	1,000.00
14-6615-03-	Civic Ctr Vending Expense	591.01	547.52	500.00	270.92	500.00
14-6621-03-	ELECTRIC	31,156.79	31,767.16	35,000.00	14,569.47	35,000.00
14-6622-03-	GAS-NATURAL	1,122.46	1,153.45	1,500.00	1,052.84	1,500.00
14-6623-03-	COMMUNICATIONS-CIVIC CENTER	7,674.17	6,798.04	7,000.00	6,603.55	7,000.00
	TOTAL OPERATING EXPENSES	57,423.20	62,738.73	69,520.00	38,826.78	80,120.00
14-6750-03-	CAPITAL			16,800.00	3,975.96	6,800.00
	TOTAL CAPITAL			16,800.00	3,975.96	6,800.00
	TOTAL CIVIC CENTER EXPENSES	139,588.14	146,400.24	168,952.00	119,918.18	196,203.00
	TOTAL TOURISM/CIV CTR EXPENSES	312,278.51	329,814.49	369,231.00	268,258.38	397,995.00

HENDERSON MAIN STREET

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

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

Goals for 2019-2020

- **Purchase New Christmas Tree for Heritage Square**
- **Update Website**
- **Planters and Shrubs for Downtown**
- **Mardi Gras Event 2020**
- **Reimbursement Grants for Façade/Signage for Downtown Businesses**
- **Events in "The Alley on Main"**
- **Mural on Downtown Historic Building**

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

MAIN STREET REVENUES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	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	- 35.73	- 471.03	- 500.00	- 296.94	- 500.00
15-5920-01-	SPECIAL EVENTS INCOME	- 9,550.00	- 9,020.25	- 10,000.00	- 9,687.00	- 12,000.00
15-5999-01-	BEGINNING BALANCE			- 11,000.00		- 16,750.00
	TOTAL REVENUES	- 26,585.73	- 26,491.28	- 38,500.00	- 26,983.94	- 46,250.00

**CITY OF HENDERSON
2019-2020 ADOPTED BUDGET**

MAIN STREET FUND

EXPENDITURES BY CLASSIFICATION

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PERCENT CHANGE
MAINTENANCE/OPERATIONS	28,164.27	26,585.73	34,580.46	37,000.00	44,750.00	20.9%
CAPITAL OUTLAY			569.94	1500.00	1500.00	0.0%
TOTAL EXPENDITURES	28,164.27	26,585.73	35,150.40	38,500.00	46,250.00	20.1%

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

MAIN STREET EXPENSES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
15-6320-01-	AUDITOR	50.00	50.00	100.00		100.00
15-6338-01-	SANTA CLAUS	454.70	69.40	500.00	107.88	250.00
15-6540-01-	ADVERTISING	1,885.00	2,220.38	3,000.00	150.00	3,000.00
15-6571-01-	DOWNTOWN PROJECTS	10,539.64	7,763.77	11,000.00	2,526.42	11,000.00
15-6580-01-	TRAVEL & SCHOOLS	962.75	1,501.19	2,000.00	441.74	2,500.00
15-6582-01-	PLANNING RETREATS	309.60	167.76	500.00	159.43	500.00
15-6610-01-	OFFICE	49.43	46.48	300.00	116.99	300.00
15-6619-01-	POSTAGE	32.48	67.43	200.00	16.49	200.00
15-6620-01-	MEMORIALS	75.78		100.00	44.75	100.00
15-6621-01-	ELECTRIC	1,214.28	1,586.71	2,000.00	1,665.01	2,000.00
15-6631-01-	CHRISTMAS SUPPLIES	297.31	6,873.23	300.00	300.53	5,800.00
15-6638-01-	SPECIAL EVENT	9,952.52	9,021.41	10,000.00	7,170.19	12,000.00
15-6640-01-	DUES & SUBSCRIPTIONS	1,416.97	2,333.75	2,000.00	1,505.00	2,000.00
15-6754-01-	FACADE & SIGN GRANTS	5,767.32	2,878.95	5,000.00	1,305.80	5,000.00
	TOTALS	33,007.78	34,580.46	37,000.00	15,510.23	44,750.00
15-6750-01-	CAPTIAL PROJECTS		569.94	1,500.00		1,500.00
	TOTAL CAPITAL		569.94	1,500.00		1,500.00
	TOTAL EXPENSES	33,007.78	35,150.40	38,500.00	15,510.23	46,250.00

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.

January 2019, the City issued \$5,500,000 of Certificates of Obligation for the purpose of street improvements.

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

GENERAL FUND DEBT REVENUE						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
20-5351-00-0	DELINQUENT TAX	- 20,330.67	- 14,040.48	- 17,000.00	- 8,124.46	- 17,000.00
20-5352-00-0	PENALTY & INTEREST	- 14,351.01	- 10,266.34	- 13,000.00	- 8,118.16	- 12,500.00
20-5380-00-0	INTEREST	- 457.39	- 5,775.77	- 5,800.00	- 3,613.37	- 5,000.00
20-5406-00-0	CURRENT TAX	- 769,657.06	- 599,045.30	- 677,824.00	- 642,438.26	- 581,654.00
	TOTAL REVENUES	- 804,796.13	- 629,127.89	- 713,624.00	- 662,294.25	- 616,154.00

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

GENERAL FUND DEBT EXPENSES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
20-6936-00-0	PRINCIPAL-2011 SERIES	65,000.00	70,000.00	70,000.00		70,000.00
20-6937-00-0	INTEREST-2011 SERIES	27,400.00	25,450.00	23,175.00	11,587.50	20,900.00
20-6938-00-0	AGENT FEE-2011 SERIES	750.00	750.00	750.00	1,050.00	1,050.00
20-6939-00-0	2012 SERIES PRINCIPAL	144,265.00	144,265.00	146,630.00	146,630.00	148,995.00
20-6940-00-0	2012 SERIES INTEREST	30,948.60	28,694.50	26,444.00	13,894.83	23,671.00
20-6942-00-0	2014 BOND SERIES PRINCIPAL	400,000.00	420,000.00	435,000.00		
20-6943-00-0	2014 BOND SERIES INTEREST	30,375.00	21,375.00	10,875.00	5,475.00	
20-6944-00-0	2014 BOND SERIES AGENT FEES	750.00	750.00	750.00	750.00	
20-6946-00-0	2019 BOND SERIES PRINCIPAL					70,000.00
20-6947-00-0	2019 BOND SERIES INTEREST					280,488.00
20-6948-00-0	2019 BOND SERIES AGENT FEES					1,050.00
	TOTAL EXPENSES	699,488.60	711,284.50	713,624.00	179,387.33	616,154.00

Outstanding General Debt Service Requirements

Fiscal Yr End 9-30:	Series 2011	Series 2012	Series 2019	GRAND TOTAL	Fiscal Yr End 9-30:
2020	90,900	172,665.69	350,488.47	614,054	2020
2021	93,450	171,762.15	351,112.50	616,325	2021
2022	90,825	170,327.30	353,462.50	614,615	2022
2023	93,200	170,801.36	350,362.50	614,364	2023
2024	95,400	168,487.80	352,037.50	615,925	2024
2025	92,000	168,165.69	353,262.50	613,428	2025
2026	93,600		519,037.50	612,638	2026
2027			616,937.50	616,938	2027
2028			617,087.50	617,088	2028
2029			616,787.50	616,788	2029
2030			616,037.50	616,038	2030
2031			584,837.50	584,838	2031
2032			544,087.50	544,088	2032
2033			494,087.50	494,088	2033
2034			443,975.00	443,975	2034
	649,375	1,022,210	7,163,601	8,835,186	

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

PRINCIPAL \$ 1,050,000

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
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>560,000.00</u>		<u>89,375.00</u>	<u>649,375.00</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%
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
	<u>1,985,000.00</u>		<u>176,120.50</u>	<u>2,161,120.50</u>	<u>1,138,910.50</u>	<u>1,022,210.00</u>

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

**STREET IMPROVEMENTS CO'S
SERIES 2019
PRINCIPAL \$ 5,375,000**

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
2020	70,000.00	4.50%	280,488.47	350,488.47
2021	170,000.00	4.50%	181,112.50	351,112.50
2022	180,000.00	4.50%	173,462.50	353,462.50
2023	185,000.00	4.50%	165,362.50	350,362.50
2024	195,000.00	4.50%	157,037.50	352,037.50
2025	205,000.00	4.50%	148,262.50	353,262.50
2026	380,000.00	4.50%	139,037.50	519,037.50
2027	495,000.00	3.00%	121,937.50	616,937.50
2028	510,000.00	3.00%	107,087.50	617,087.50
2029	525,000.00	3.00%	91,787.50	616,787.50
2030	540,000.00	3.00%	76,037.50	616,037.50
2031	525,000.00	3.00%	59,837.50	584,837.50
2032	500,000.00	3.00%	44,087.50	544,087.50
2033	465,000.00	3.25%	29,087.50	494,087.50
2034	430,000.00	3.25%	13,975.00	443,975.00
	<u>5,375,000.00</u>		<u>1,788,600.97</u>	<u>7,163,600.97</u>

Purpose:

Street Improvements

Term (Years):

15

Pay Dates:

Principal 8/15

Interest 2/15 and 8/15

2019 BOND SERIES

This fund will be used for the 2019 Bond issue which was for street improvements.

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

BOND 2019 REVENUES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
06-5019-00-	2019 BOND SERIES PROCEEDS				- 5,500,000.00	
06-5380-00-	INTEREST				- 40,999.45	- 80,000.00
	TOTAL REVENUES				- 5,540,999.45	- 80,000.00
BOND 2019 EXPENSES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
06-6755-00-	STREET IMPROVEMENTS				55,100.00	80,000.00
	TOTAL EXPENSES				55,100.00	80,000.00

GENERAL CONSTRUCTION FUND

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

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

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

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

GENERAL CONSTRUCTION REVENUES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
05-5344-00-	LANDFILL GATE PROCEEDS	- 291,819.37	- 296,828.27	- 295,000.00	- 274,653.67	- 350,000.00
05-5345-00-	DEMOLITION SERVICES	- 17,675.87	- 17,266.26	- 15,000.00	- 5,023.00	- 10,000.00
05-5350-00-	HENDERSON VILLAGES LOAN PAYMEN		- 7,083.00	- 7,083.00	- 5,312.25	- 7,083.00
05-5380-00-	INTEREST	- 2,107.34	- 10,358.48	- 9,500.00	- 15,996.42	- 22,000.00
05-5401-00-	TRANSFER FROM GENERAL FUND		- 676,300.00	- 105,853.00		
05-5433-00-	TRANSFER FROM 2018 BOND SERIES		- 500,000.00			
05-5460-00-	TRANSFER FROM CEMETERY FUND	- 65,000.00				
05-5900-00-	DOG PARK DONATIONS		- 16,879.50			
	TOTAL REVENUES	- 376,602.58	- 1,524,715.51	- 432,436.00	- 300,985.34	- 389,083.00

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

GENERAL CONSTRUCTION EXPENSES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
05-6337-00-0	IRRIGATION	3,049.10				
05-6338-00-0	LAKEFOREST SIDEWALKS/FLAGPOLE	11,787.62				
05-6423-00-0	RESIDENTIAL LANDFILL DISPOSAL	16,467.62	16,475.50	15,000.00	11,992.66	15,000.00
05-6435-00-0	CODE ENFORCEMENT	19,014.80	21,009.48	20,000.00	7,846.94	20,000.00
05-6732-00-0	TRANSFER TO GENERAL FUND		232,655.00			54,083.00
05-6756-00-0	PARK IMPROVEMENTS			150,436.00	79,760.51	125,000.00
05-6764-00-0	TURF MANAGEMENT	3,241.53	4,745.42	20,000.00	6,664.24	20,000.00
05-6799-00-0	LAKE FOREST PAVILION	38,456.08	1,395.65			
05-6801-00-0	LAKEFOREST GENERAL IMPROV.		3,605.44	20,000.00	15,709.16	115,000.00
05-6802-00-0	FIRE STATION #2 RENOVATIONS	2,995.00				
05-6803-00-0	POCKET PARK/PEDESTRIAN COOR	2,061.07				
05-6807-00-0	YATES PARK TREES	2,329.00				
05-6808-00-0	LAKE FOREST PARK PLAZA	35,000.00				
05-6810-00-0	FAIRPARK PAVILLION REPAIR	509.34				
05-6812-00-0	CITY HALL RENOVATIONS	41,641.97		8,000.00		
05-6814-00-0	WALL&FENCE OLD CITY CEMETERY	46,800.00				
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		8,440.63	60,000.00	5,570.79	40,000.00
05-6821-00-0	FAIRPARK IMPROVEMENTS			65,000.00	8,948.93	
05-6822-00-0	IMPROVEMNTS-PUB SVC ADD CD		107,851.92	25,000.00	59,036.41	
05-6823-00-0	CEMETERY IMPROVEMENTS			2,000.00		
05-6824-00-0	CEMETERY MAPPING SYSTEM			45,000.00	34,855.00	
05-6825-00-0	MUNICIPAL COURT IMPROVEMENTS			2,000.00		
05-6826-00-0	NEW ANNEX-FINANCE/WATER DEPT		185,062.87		884,392.72	
05-6827-00-0	DOG PARK		13,879.50		3,489.79	
	TOTAL EXPENSES	385,750.72	726,688.91	432,436.00	1,118,267.15	389,083.00

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.

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

STREET & DRAINAGE REVENUES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
04-5330-00-	ELECTRIC FRANCHISE	- 205,241.92	- 207,847.09	- 220,000.00	- 157,195.47	- 220,000.00
04-5333-00-	CHARGES FOR STREET USE	- 71,708.00	- 71,708.00	- 71,708.00		- 71,708.00
04-5380-00-	INTEREST	- 1,638.32	- 5,326.39	- 13,292.00	- 2,089.17	- 3,500.00
04-5405-00-	10% SALES TAX TRANSFER IN	- 263,025.03	- 282,001.47	- 275,000.00	- 215,517.29	
04-5908-00-	TRANS-GENERAL PROPERTY TAXES		- 173,642.00			
04-5909-00-	TRANS-W/S CONSTRUCTION FUND	- 217,592.00				
04-5925-00-	CDBG GRANT			- 275,000.00	- 3,750.00	
04-5930-00-	BOND PROCEEDS			- 740,000.00		
	TOTAL REVENUES	- 759,205.27	- 740,524.95	- 1,595,000.00	- 378,551.93	- 295,208.00

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

STREET & DRAINAGE EXPENSES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
04-6405-00-	TRANSFER TO GENERAL FUND			580,000.00		61,554.00
04-6617-00-	STREET MATERIALS	82,617.13	115,459.15	159,150.00	133,156.40	233,654.00
04-6775-00-	PHASE 2 #19 ENGINEERING	22,000.00				
04-6776-00-	PHASE 2 #19 CONSTRUCTION	1,002,684.38				
04-6777-00-	PHASE 2 #20 ENGINEERING	46,200.00	1,500.00			
04-6778-00-	PHASE 2 #20 CONSTRUCTION	294,485.40	52,094.10			
04-6779-00-	PHASE 2 #21 ENGINEERING		71,245.00			
04-6780-00-	PHASE 2 #21 CONSTRUCTION		513,509.20		43,296.80	
04-6781-00-	PHASE 2 #22 ENGINEERING			130,750.00	66,489.49	
04-6782-00-	PHASE 2 #22 CONSTRUCTION			725,100.00		
	TOTAL EXPENSES	1,447,986.91	753,807.45	1,595,000.00	242,942.69	295,208.00

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.

Purchases for this year's budget include a ½ Ton Pickup, a 1 Ton Tool Truck, a mini excavator and a tractor.

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

EQUIPMENT REPLACEMENT REVENUES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
09-5380-00-	INTEREST	- 538.12	- 5,084.79	- 4,700.00	- 3,398.79	- 5,000.00
09-5401-00-	GENERAL FUND	- 140,507.00	- 98,164.00	- 90,986.00		- 96,400.00
09-5402-00-	WATER- SEWER	- 21,930.00	- 42,009.00	- 41,644.00		- 41,644.00
09-5501-00-	BANK LOAN		- 499,091.00			
09-5999-00-	BEGINNING BALANCE			26,330.00		- 82,456.00
	TOTAL REVENUES	- 162,975.12	- 644,348.79	- 111,000.00	- 3,398.79	- 225,500.00

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

EQUIPMENT REPLACEMENT EXPENSES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
09-6817-00-	FIRE ENGINE/PUMPER TRUCK		499,091.00			
09-6818-00-	VEHICLE-PUBLIC SERV DIRECTOR	27,500.00				
09-6819-00-	3/4 TON TRUCK-PUBLIC SERVICES	29,226.82				
09-6820-00-	MINI EXCAVATOR-WATER/SEWER	62,000.00				
09-6821-00-	METER READER TRUCK #2	22,040.54				
09-6822-00-	1/2 TON TRUCK-WATER PRODUCTION	23,713.98				
09-6823-00-	1/2 TON TRUCK-WASTE WTR TREAT	23,637.84				
09-6824-00-	SELF CONT BREATH APP-SCBA (32)	154,915.00				
09-6825-00-	SEWER MACHINE		62,243.95			
09-6826-00-	ZERO TURN MOWER		12,900.00			
09-6827-00-	DUMP TRUCK				78,084.00	
09-6828-00-	PUBLIC SERVICE 1 TON VAN			40,000.00	29,535.50	
09-6829-00-	PUBLIC SERVICE 1/2 TON PU			29,000.00	25,667.46	
09-6830-00-	PUBLIC SERVICE ZERO TURN MOWER			13,000.00	12,875.00	
09-6831-00-	COMMUNITY DEVEL PICK-UP			29,000.00	25,388.61	
09-6832-00-	PUB SVC 1/2 TON PICKUP					28,000.00
09-6833-00-	W/S 1 TON TOOL TRUCK					45,000.00
09-6834-00-	W/S MINI EXCAVATOR					75,000.00
09-6835-00-	W/S TRACTOR					77,500.00
	TOTAL EXPENSES	343,034.18	574,234.95	111,000.00	171,550.57	225,500.00

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	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
63-5380-00	INTEREST	- 45.27	- 753.41	- 500.00	- 314.59	- 500.00
63-5907-00	DONATIONS-Animal Shelter Bldg.	- 100,931.63	- 9,825.88	- 9,500.00	- 12,637.97	- 11,000.00
63-5999-00	BEGINNING BALANCE			- 10,000.00		- 10,000.00
	TOTAL REVENUES	- 100,976.90	- 10,579.29	- 20,000.00	- 12,952.56	- 21,500.00
ANIMAL SHELTER BUILDING FUND EXPENSES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
63-6750-00	IMPROVEMENTS	62,665.97	28,730.42	20,000.00	25,350.10	21,500.00
	TOTAL EXPENSES	62,665.97	28,730.42	20,000.00	25,350.10	21,500.00

WATER & SEWER CONSTRUCTION FUND

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

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

WATER & SEWER CONSTRUCTION FUND REVENUES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
32-5380-00-	INTEREST	- 1,874.99	- 5,102.82	- 5,200.00	- 6,318.11	- 9,000.00
32-5402-00-	TRANSFER IN FROM WATER/SEWER	- 362,845.00	- 440,000.00	- 451,284.00		- 328,000.00
32-5919-00-	LANDFILL LEACHATE	- 9,271.05	- 12,784.00	- 8,000.00	- 12,062.20	- 18,000.00
32-5920-00-	RECYCLE REVENUE	- 1,618.11				
32-5999-00-	BEGINNING BALANCE			- 581,516.00		
	TOTAL REVENUES	- 375,609.15	- 457,886.82	- 1,046,000.00	- 18,380.31	- 355,000.00

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

WATER & SEWER CONSTRUCTION FUND EXPENSES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
32-6455-00-	KILGORE PUMP STATION			52,000.00	2,625.10	5,000.00
32-6725-00-	MIS. WATER & SEWER LINES	205,441.58	124,613.53	80,000.00		
32-6764-00-	WELL 14 REHAB/ENGINEERING	22,940.00				
32-6791-00-	FOREST ST/PINE SEWER REPAIR	19,700.00				
32-6794-00-	SS WWTP AERATORS (2)			56,000.00		
32-6810-00-	ENGINEERING TRUNKMAIN	116,936.36	- 113,866.36			
32-6825-00-	SABINE PUMP STATION REHAB		98,723.69	750,000.00		350,000.00
32-6826-00-	SS BAR SCREEN		95,666.57			
32-6828-00-	TURBIDIMETERS WATER PLANT			32,500.00	31,733.80	
32-6829-00-	WWTP INFLUENT PUMP #1			28,500.00		
32-6830-00-	NS WWTP INFLUENT PUMP #3			21,000.00		
32-6831-00-	NS WWTP AERATOR #1			26,000.00		
32-6890-00-	TRANSFER TO STREETS&DRAINAGE	217,592.00				
	TOTAL EXPENSES	582,609.94	205,137.43	1,046,000.00	34,358.90	355,000.00

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.

CITY OF HENDERSON

ADOPTED BUDGET

2019-2020

FIREMAN'S RELIEF & RETIREMENT REVENUES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
61-5380-00-	INTEREST	- 4.48	- 25.58	- 20.00	- 7.98	- 15.00
61-5401-00-	GENERAL*TRANSFER	- 3,000.00	- 3,000.00	- 3,000.00	- 3,000.00	- 3,000.00
	TOTAL REVENUES	- 3,004.48	- 3,025.58	- 3,020.00	- 3,007.98	- 3,015.00
FIREMAN'S RELIEF & RETIREMENT EXPENSES						
Account	Description	2016-2017	2017-2018	2018-2019	Y-T-D	2019-2020
		Actual	Actual	Adopted	7/23/2019	Adopted
61-6201-61-	RETIRED FIREMEN	2,300.24	2,600.26	3,020.00	1,800.18	3,015.00
	TOTAL EXPENSES	2,300.24	2,600.26	3,020.00	1,800.18	3,015.00

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	Part-time Kennal Tech
	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 Center Officer
	Monthly	2,751.80	Equipment Operator II
	Bi-Weekly	1,270.06	Code Enforcement Officer
	Hourly	15.88	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	Admin. Asst
	Monthly	3,033.86	Fire Chief Admin Asst
	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 Officer
	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	Chaplain(32-36 hours)
	Hourly	19.30	
19	Annual	42,144.88	Patrol Officer
	Monthly	3,512.07	Health Official
	Bi-Weekly	1,620.96	Firefighter(includes automatic overtime)
	Hourly	20.26	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	Animal Center Director
	Monthly	3,872.06	Public Utilities Foreman
	Bi-Weekly	1,787.11	Tourism Coordinator
	Hourly	22.34	HR/Payroll Coordinator
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	City Communication's Coordinator
	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	Civic Center Coordinator
	Monthly	4,706.51	Fire Captain(includes automatic overtime)
	Bi-Weekly	2,172.24	Water & Wastewater Supt
	Hourly	27.15	Comm. Dev Manager Police Lieutenant
26	Annual	59,302.08	
	Monthly	4,941.84	
	Bi-Weekly	2,280.85	

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

Hourly

28.51

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	Crime Prevention
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	

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

Hourly

44.23

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	