

Betty Smithhart, Photographer

CITY OF HENDERSON, KENTUCKY FISCAL 2020 BUDGET





SECTION A

INTRODUCTORY

City of Henderson, Kentucky

Fiscal 2020 Budget

Mayor

Steve Austin

City Commissioners

Bradley S. Staton

X R. Royster, III

Patti Bugg

Austin P. Vowels

City Manager

William “Buzzy” Newman, Jr.

Finance Director

Robert Gunter

Table of Contents

City of Henderson, KY

Fiscal 2020 Budget

<u>Section: A – Introduction</u>	<u>Page</u>
Title Page	
Table of Contents	
Executive Summary	A – 1
Finance Memorandum with Budget Changes	A-14
GFOA Distinguished Budget Presentation Award	A-16
 About Henderson	
▪ General Information	A-18
▪ Map of the City of Henderson	A-22
▪ Demographic Statistics	A-23
▪ Full-Time Employees by Function / Program	A-24
▪ Capital Asset by Function / Program	A-25
▪ Operating Indicators by Function/Program	A-27
▪ City Staff	A-28
▪ City wide Organization Chart	A-29
 <u>Section: B - Financial Information</u>	
 Budget Process	
▪ Budget Process	B-1
▪ Budget Schedule	B-2
▪ City Commission Budget Review Schedule	B-3
▪ Budget Ordinance	B-4
 Financial Summary	
▪ Governmental Accounting and Financial Reporting	B-7
▪ Financial Policies	B-11
▪ Summary of Outstanding Debt	B-15
▪ Detail of Current Debt	B-20
▪ Annual Debt Payments – Chart	B-25
▪ Detail of Debt – Net of HWU Debt	B-26
▪ Annual General Fund Debt Payments – Chart	B-29
▪ Direct and Overlapping Governmental Activities Debt	B-30
▪ Ratios of Outstanding Debt by Type	B-31

	Page
▪ Ratios of General Bonded Debt Outstanding	B-32
▪ Calculation of Limitation of Indebtedness	B-33
Personnel Summary	
▪ Total Authorized Positions by Fund	B-34
▪ Administration Department Positions	B-35
▪ Finance Department Positions	B-37
▪ Information Technology Department	B-38
▪ Fire Department Positions	B-39
▪ Parks and Recreation Department Positions	B-40
▪ Police Department Positions	B-41
▪ Public Works Department Positions	B-42
▪ Gas Department Positions	B-43
▪ Cemetery Fund Positions	B-44
▪ Public Way Improvement Fund Positions	B-45
▪ HART Fund Positions	B-46
▪ Sanitation Fund Positions	B-47
▪ 911 Fund Positions	B-48
▪ Non-Hazardous Grade and Salary Ranges	B-49
▪ Hazardous Grade and Salary Ranges	B-50
▪ Job Classifications and Grades (alphabetically)	B-52
▪ Job Classifications and Grades (numerically)	B-56
Revenue and Expense Summary	
▪ Revenue and Expense Summary by Fund	B-59
▪ Revenue by Fund	B-68
▪ General Fund Consolidated Revenue and Expense	B-76
▪ Major Revenue Sources – General Fund	B-77
▪ Revenue by Source Pie Chart - General Fund	B-81
▪ Property Tax Levies and Collections	B-82
▪ Cost Allocation	B-83
▪ General Fund Detail	B-85
▪ Expenses by Department Pie Chart - General Fund	B-88
▪ Expenses by Category Pie Chart - General Fund	B-89
▪ Expenditures for All Funds	B-90
▪ Organizational Units	B-91

Section: C - Departmental Budgets

Administration Department	C-1
▪ City Commission	C-2
▪ City Manager	C-9
▪ City Attorney	C-12
▪ City Clerk	C-15
▪ Community Development	C-18
▪ Human Resources	C-21
▪ Code Enforcement	C-24

	Page
▪ Engineering	C-29
▪ Mass Transit	C-32
▪ Non-Departmental – Agencies	C-40
▪ Health Reimbursement Fund	C-42
▪ Health Insurance Fund	C-43
▪ Construction Fund	C-44
▪ Flood Mitigation Fund	C-51
▪ Community Development Block Grant Fund	C-52
 Finance Department	 C-53
▪ Finance Administration	C-56
▪ Accounting	C-60
▪ Treasury	C-64
▪ Non-Departmental – Transfers	C-67
▪ Civil Service Pension Fund	C-68
▪ Police and Fire Pension Fund	C-69
▪ Bond Fund	C-70
▪ Tourism Commission Fund	C-72
 Fire Department	 C-73
 Parks and Recreation Department	 C-82
▪ Parks	C-84
▪ Golf	C-88
▪ Pool	C-91
▪ Recreation	C-96
▪ Cemetery Fund	C-102
 Police Department	 C-106
▪ Police	C-106
▪ Police Investigation Fund	C-115
▪ 911 Fund	C-116
 Public Works Department	 C-120
▪ Public Works Administration	C-122
▪ Municipal Facilities	C-125
▪ Traffic Control	C-130
▪ Central Garage	C-135
▪ Public Way Improvement (PWI) Fund	C-140
▪ Public Way Improvement Capital- General Fund	C-146
▪ Sanitation Fund	C-147
▪ Sanitation Collection	C-149
▪ Landfill	C-154
▪ Transfer Station	C-158
 Information Technology Department	 C-160

	Page
Gas Department	C-167
▪ Gas Administration	C-169
▪ Gas Distribution	C-174

Section: D – Other Information

Capital Outlay	
▪ Capital Expenditures by Classification and Fund	D - 1
▪ Recap of All Capital Projects	D - 2
▪ Vehicle and Heavy Equipment Replacement Schedule	D - 4
Appendix	
▪ Glossary	D-12



Steve Austin, Mayor

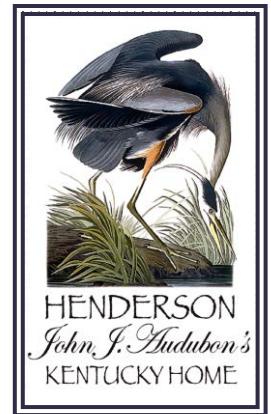
Commissioners:

Patti Bugg
X Robert Royster, III
Bradley S. Staton
Austin P. Vowels

The City of Henderson

P.O. Box 716
Henderson, Kentucky 42419-0716

William L. "Buzzy" Newman, Jr., City Manager
Dawn S. Kelsey, City Attorney
Maree Collins, City Clerk
Donna Stinnett, Public Information Officer



May 14, 2019

Mayor Steve Austin
Commissioner Patti Bugg
Commissioner X Robert Royster, III
Commissioner Bradley S. Staton
Commissioner Austin P. Vowels

Board Members:

RE: Executive Summary – Fiscal 2020 Operating Budget

I am pleased to submit to you the fiscal year 2020 operating budget for the City of Henderson. The Department Heads and staff have again worked very diligently and cooperatively with me to present a comprehensive budget for the operation of the City for the coming fiscal year.

The budget presented is balanced with projected revenues matching projected expenditures. The total budget for all funds is \$72,596,000 which is a decrease of \$4,012,000 or 5.2% from the amended fiscal 2019 budget of \$76,608,000. The reduction is mostly due to the Construction Fund which is down \$2,497,000 from last year. Nearly \$1.2 million of the decrease is due to the purchase of the Player's Club and another \$900,000 related to the completion of the 911 Radio Systems in the current fiscal year. The General Fund had a decrease of nearly \$1.6 million with \$1.2 million related to transfers to the Construction Fund.

The total fund balance reflected in the audit on June 30, 2018 for the General Fund was approximately \$10.2 million. The Finance Director has projected that the current fiscal year will conclude with General Fund expenses exceeding revenue by \$1.3 million. With this projection, the fund balance for the General Fund should be approximately \$8.9 million as of June 30, 2019.

I am recommending that \$800,000 or 9.0% of the fund balance be re-appropriated in the fiscal 2020 budget. If all of the \$800,000 is needed, the ending fund balance at June 30, 2020 will be \$8.1 million. That will represent 26.3% of the fiscal 2020 expenditures and allow the City to maintain adequate reserves for the future.

There are four major sections of the budget document: Introduction, Financial Information, Departmental Budgets, and Other Information. Each department or fund is shown in a separate tab in Section C: Departmental Budgets. The City of Henderson received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the tenth time for the fiscal year 2019 budget. This is the budget equivalent to GFOA's Certificate of Achievement for Excellence in Financial Reporting. This award is valid for a period of one year only. We believe the fiscal 2020 budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. All Department Directors and staff are recognized for their contributions to this effort.

Short Term Factors:

As with most years, employee pay, employee benefits and capital needs are three of the most pressing short term factors involved with putting together the budget. Fiscal 2020 will include a twelve percent increase in employee pension costs per House Bill 362. However, after eliminating some vacant positions, the cost was reduced to less than 11%. Across all funds, the impact is estimated to be over \$433,000. For the General Fund alone, pension costs make up \$3.6 million or 11.6% of the total budget.

Excluding HWU and HMP&L, the health insurance costs are estimated to increase another \$171,000. Due to the increase in these items, a few capital purchases were again delayed until future years.

Along with the health insurance, another factor is the objective to maintain a merit system. I am recommending that the maximum merit increase be 1.0% for fiscal 2020, along with a cost of living adjustment of 1.0%. It is vital to maintain attractive pay and benefits in order to hire and retain quality employees.

Capital needs continue to be a pressing issue. The fire department has three pumper trucks, each 20 years-old, that need to be replaced.

Priorities and Issues for the Upcoming Year:

- Study the analysis of the future pension costs and how to fund those costs.
- Engage an architectural firm to prepare the plans for renovations of the IBT building for its use as a fire station and develop a time table for remodeling and construction.
- Sanitation restructuring to determine whether to switch from rear-loaders with a crew of three to one-man trucks with automated tippers.
- Create a Master Plan for future capital needs to include, but not limited, to fire stations, sports complex, and replacement of emergency service vehicles.

Priorities and Issues for the Following Year: If cost of living adjustments and merit increases are kept to a total of 2.0% and combined with the 12.0% annual increases due to House Bill 362, the future impact of the employee retirement contributions will continue to be the most pressing issue. It is estimated that from fiscal 2019 through fiscal 2023, the cumulative costs will be approximately \$3 million across all funds.

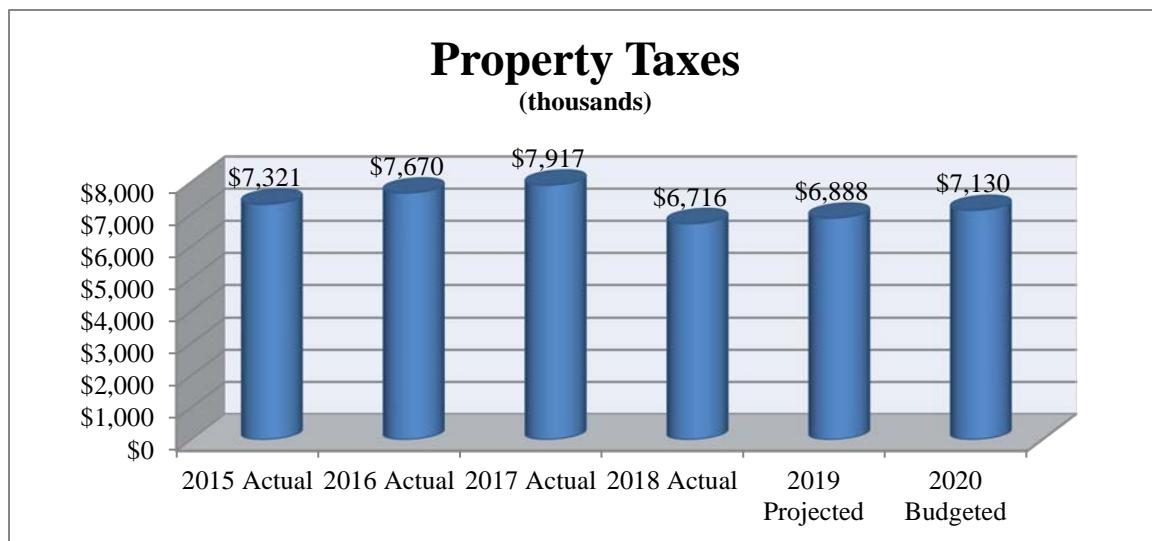
	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted	2021 Projected	2022 Projected	2023 Projected
Hazardous Pension	\$ 1,986,619	\$ 2,061,483	\$ 2,276,667	\$ 2,476,860	\$ 2,823,620	\$ 3,218,927	\$ 3,669,577
Non-hazardous Pension	\$ 1,458,948	\$ 1,497,830	\$ 1,700,361	\$ 1,933,440	\$ 2,204,122	\$ 2,512,699	\$ 2,864,476
Total	\$ 3,445,567	\$ 3,559,313	\$ 3,977,028	\$ 4,410,300	\$ 5,027,742	\$ 5,731,626	\$ 6,534,054
Increase over prior year		\$ 113,746	\$ 417,715	\$ 433,272	\$ 617,442	\$ 703,884	\$ 802,428
		3.3%	11.7%	10.9%	14.0%	14.0%	14.0%

There is also the need to replace or refurbish Fire Sta. 2. This facility is 47 years-old. It is undersized, outdated, and obsolete. A study needs to be done to determine if the current facility can be updated or if there's a need for a new location and facility.

General Fund Revenue Summary:

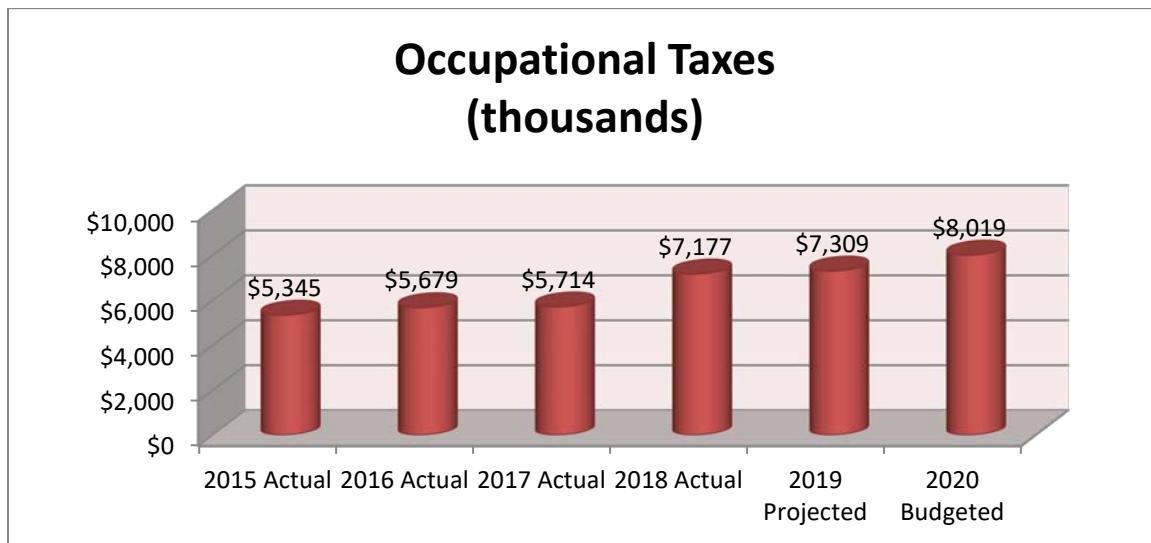
The General Fund budget is balanced with revenues anticipated at \$30,000,000 in fiscal year 2020. This compares to \$29,017,000 in revenue for fiscal year 2019 which is an increase of \$983,000 or 3.4%. I am recommending the compensating property tax rate of approximately \$0.515/\$100. This should generate nearly \$290,000 in new revenue.

The amount budgeted for property tax (\$7,130,000) is based on an estimated real estate assessment of \$1,207,268,000 and personal assessment of \$127,822,000. The chart below reflects the property tax revenue since fiscal 2015 for the General Fund net of the annual discount and average collection rate of 98.9%.



I am also recommending increasing the occupational taxes. The budget includes increasing the payroll part of the tax from 1.29% to 1.49% effective January 1, 2020. The net profit part of the tax would be increased from 1.0% to 1.49% with the same effective date. However, due to the nature of the net profits, it would have to be prorated each month. The net increase of both is approximately \$710,000.

The chart below reflects the occupational tax revenue since fiscal 2015 for the General Fund.



General Fund Expenditure Summary:

General Fund expenditures in the proposed budget total \$30,800,000 which is a decrease of \$1,577,000 from the \$32,377,000 that was approved in the amended fiscal 2019 budget. Even with the aforementioned COLA, merit increases, and health insurance costs, personnel expenses will increase by only \$3,320. By including transfers to the Construction Fund, the fiscal 2020 budget includes \$1.2 million in capital projects.

Transfers to other funds will decrease by 19.0% or \$1,251,000. There are increases to all funds except to the PWI and Construction funds.

The City will increase the per employee annual allocation for health insurance coverage from \$17,000 to \$17,880 for the coming year. This is just a preliminary budget amount. After future discussions with our consultant the final annual allocation could change.

Municipal personnel:

Personnel expenses are approximately 64.8% of the fiscal 2019 budget. By excluding transfers to other funds, personnel expenses make up 76.2% of the budget.

A 1.0% cost of living adjustment (COLA) salary increase is recommended for each employee of the City. This increase, upon its approval, will take effect the pay period beginning July 1, 2019 for the paycheck dated July 19, 2019. Non-hazardous employees will also be considered for merit salary adjustments based on their annual performance reviews during the 2019 fiscal year. I am recommending that the maximum merit increase be 1.0%. Hazardous employees that pass their annual performance review will receive a step increase based on their position and years of service.

This budget includes my recommendation to remove the 911 Center operations from the Police Department and make it a new department. This position will be a contractual employee with an estimated annual salary of \$60,000 - \$70,000.

Due to various vacancies, re-organizations, etc. a net nine full-time positions, one part-time position, and two seasonal positions were all eliminated. Including the new 911 director, the total headcount will go from 367 to 355. Net of any reimbursements the total reduction in cost is approximately \$600,000. The eliminated positions include

Executive Assistant to the City Manager
Human Relations Executive Director
Account Technician, Sr. in Finance
Code Inspector
Golf Course Manager
Golf Course Maintenance Worker
Police Officer
Police Secretary
Garage Vehicle Mechanic
Radio Network System Technician in 911
On-call Bus Operator
Part-time Bus Operator

I will also request that you grant the City Manager and Chief of Police the authority to over-employ one police officer when we experience vacancies during the year because of the lengthy lead time required to place these people in the Kentucky Law Enforcement Academy.

Capital Expenditures and Major Initiatives:

Major projects in the next fiscal year will be the completion of the riverfront improvements, Wathen Lane Rd and Wathen Lane Bridge. A number of other capital projects and initiatives are also included in this year's General Fund operating budget which will serve to enhance the City's ability to operate effectively, as well as, serve the citizens responsibly.

Some highlights of these initiatives follow:

Public Safety:

- New fire department pumper
- 3 – police pursuit vehicles

Technology Initiatives:

- Nineteen (19) personal computers are proposed for replacement. Included in the nineteen are three laptops and two rugged computers. This will continue the program of replacing older, slower computers with newer computers.
- Replacement of the email server to stay in compliance with KRS 61.931.

Public Works Initiatives:

- Repave 27 different sections of streets
- Green River Road sidewalks
- Widening of Wathen Lane road improvements
- Replacement of Wathen Lane bridge
- Updating the Gathering Place bathrooms

In addition to the above capital items and initiatives, a total of 4 other vehicles and pieces of heavy equipment are scheduled to be purchased. These are:

- One sanitation rear compacting truck
- One pickup for Gas Distribution
- One bus for HART
- One pickup for HART

Quasi-Governmental and Joint Funded Budget Requests:

Shown within the Non-Departmental budget on page C-40 of the budget are requests received from quasi-governmental and joint funded agencies. A summary of each request is as follows:

Planning Commission / GIS – The budget request of \$363,500 represents a 0.4% or \$1,600 decrease from fiscal 2019 of \$365,100. In fiscal 2019, over \$22,600 of unspent funding was returned to the City. Mr. Brian Bishop should be commended for his leadership with the Planning Commission.

Ambulance Service – The 2020 budget request of \$241,500 represents a 28.5% or \$96,190 decrease from the 2019 amended budget of \$337,690. Fiscal 2019 included two ambulances with one carried over from the prior year. The Ambulance Service contract was amended in fiscal 2017 to include language that Methodist Hospital will be responsible for 25% of the costs of the service. We value our working relationship with the Ambulance Service and Methodist Hospital.

Henderson Tourism – The budget for this transfer will be \$37,700 which will match the approved 2019 budget. These funds are provided to Tourism in accordance with an agreement the City entered into in 2005 to allow for staffing of the Depot, as well as, promotion of Depot events and activities.

Disaster and Emergency Services- The budget request of \$64,920 represents an increase of \$6,980 or 12.0% compared to the 2019 request of \$57,940. Federal and State Emergency Management provide a share of the funding.

Henderson City/County Air Board – The budget request of \$166,600 represents a \$24,840 or 17.5% increase from fiscal 2019 with the increase to be used for a runway extension.

Kyndle – The budget appropriation of \$48,000 in the General Fund is the same as last year. The remaining \$12,000 of the City's \$60,000 contribution to Kyndle is paid from the Gas Fund.

Human Relations – The budget appropriation of \$30,000 will represent the General Fund's contribution to the Commission. With the retirement of the Executive Director, it was determined that instead of the City handling the finances of this commission, annual contributions will be made in a manner similar to those commissions above.

Outside Agencies:

The Board of Commissioners has previously received a recommendation from the Ad Hoc Committee on the funding to be awarded to outside agencies for the 2020 fiscal year. The amounts recommended are included in the budget.

Funding for the Recreation Association requests is included in the services section of the Recreation budget page C-98. Operational funding of \$4,000 each for the Girls Softball, Henderson Pee Wee (PCMA), Henderson Recreation Association, and Pennyrile Youth Soccer is included. There is also \$36,500 for the Tennis Club for fiscal 2020 with \$35,000 to be used to make repairs to the Doc Hosboc Tennis Complex and the balance for programming.

Gas Fund

Gas Fund expenses are proposed at \$16,055,000, a decrease of \$254,000 or 1.6% from fiscal 2019. This decrease is again primarily attributable to lower wholesale natural gas prices. The anticipated expense for natural gas is \$10,415,000 which is a decrease of \$85,000 or 0.8%.

Professionals in the field are indicating that whole sale natural gas prices will remain relatively stable for the next 9-12 months. Our Gas System Director monitors these prices on a daily and monthly basis.

The City of Henderson continues to be a participant in the Public Energy Authority of Kentucky (PEAK) which has served this community with stable supplies of natural gas since 1998. Energy prices for natural gas are low and have been for the past eleven years. The current amount proposed for natural gas purchases is only 38.2% of the actual cost experienced in the 2008 fiscal year of just over \$27 million.

Public Way Improvement Fund

The Public Way Improvement Fund is the fund used by the City to carry out most of the street, sidewalk, and right-of-way maintenance and construction activities. The proposed revenues and expenses each total \$1,816,000, which is a decrease of \$93,000 or 4.9% from the fiscal 2019 budget. There is a decrease of \$50,000 in concrete repairs and another \$50,000 decrease in asphalt street overlay. We have not received our notice for the amount of Municipal Road Aid Fund, so we have set the amount at the fiscal 2019 level of \$570,000.

For fiscal 2020, \$300,000 in concrete street, shoulder and sidewalk repairs has been included in the proposed budget. This is down \$15,000 from projection for fiscal 2019 and down \$353,000 from fiscal 2018 when major improvements were made to Commonwealth Drive. The schedule for asphalt overlay and minor construction can be found on page C-146 and is budgeted at \$450,000. This is down from the \$495,000 projection for fiscal 2019.

Mass Transit Fund

The Mass Transit Fund is proposed at \$1,551,000, a decrease of \$215,000 or 12.2%. The decrease is primarily attributable to a decrease in capital purchases. Capital purchases for fiscal 2020 include a cutaway van and one pickup. Using Federal, State, and toll credits, these capital items could still require a 10% local funding.

Federal and State grants are projected to provide \$1,032,000 in fiscal 2020, or 66.5% of the total funding. Fare box revenue is projected at \$30,000, or 1.9% of total revenue.

Sanitation Fund

The Sanitation Fund incorporates all solid waste activities of the city including the transfer station and landfill operations. The Sanitation Fund budget expenditures total \$3,586,000 compared to \$3,649,000 in fiscal year 2019. Revenues increased by \$157,000. I am recommending increasing the residential monthly rate by \$2.00 with an effective date of January 1, 2020.

Expenses decreased by \$63,000 or 1.7%. Capital expenditures increased \$149,000 due to a new rear compactor truck.

There is \$150,000 in appropriations for the hauling of CD&D material to Daviess County sanitary landfill and over \$38,000 for concrete and tree grinding. The CD&D landfill has met its capacity and material is hauled to Daviess County if it cannot be pulverized.

Due to the reduction in commercial landfill use and the cost of shipping CD&D material to Daviess County, the Sanitation fund is expected to lose nearly \$377,000 in the current fiscal year and another \$350,000 in fiscal 2020. Staff will continue to study possible rate adjustments or service reductions.

911 Fund

The 911 Fund records all activity for emergency communication services including personnel, contractual, commodity, and capital. It is partially capitalized with a per month fee on all telephone services in Henderson County. As recommended by the City-County Co-op committee to move the fee from the phone to the water utility bill, I have included a \$3.00 per customer increase with an effective date of January 1, 2020. I realize that we still have some logistics to finalize but I am encouraged of the progress this group has made.

The proposed revenue consists of cellular charges at \$0.40 per line per month. Legislation recently passed now imposes a \$0.93 per month fee for prepaid wireless service. These charges provide 45.5 percent of the revenue in this fund with the remaining amount needed being provided by Henderson County Fiscal Court and the City of Henderson on a 25% / 75% basis, respectively. We are encouraged that the General Assembly of Kentucky in the 2017 session authorized a collection on voice over internet protocol and prepaid phone services and we anticipate that the Kentucky League of Cities (KLC) will continue to advocate an increase in the cellular phone line charge to equally reflect the appropriate allocation of revenues and expenses for this activity is addressed in future sessions.

The expenses include \$76,000 for the annual maintenance for the Alert System dispatch system. With the recent upgrades, the system now puts the dispatch center on the cutting edge of technology.

Cemetery Fund

The Cemetery Fund is a special revenue fund established in Fiscal 2002 to account for all activities associated with the operation of Fernwood and Fairmont Cemeteries, as well as, the mowing at Mt. Zion Cemetery. The Fiscal 2020 budget is proposed at \$453,000, an increase of \$37,000 or 8.9% compared to fiscal 2019. Much of the increase is related to increases in personnel expenses of \$32,800.

Sales and services make up the operating revenue of \$237,000 for the Cemetery Fund. Revenues reflect the annual increases approved by Ordinance 08-08 and passed by the Board of Commissioners in May 2008. A transfer from the General Fund in the amount of \$216,000 will also be needed to cover the cost of operating this enterprise.

Community Development Block Grant Fund

The Community Development Block Grant (CDBG) Fund is proposed at \$414,000, an increase of \$49,000 from last year. Fiscal 2020 is based on \$243,000 in new funds from the U.S. Department of Housing and Urban Development and \$171,000 carried forward from fiscal 2019.

Expenditures of \$414,000 are budgeted to expend all available funds as required by federal regulations. Projects proposed for funding include the reconstruction of dilapidated homes, renovations to the Gathering Place, the minor exterior repair of low-income homes, reimbursement of the salary of two police officers, and operating support for the Emergency Shelter for Women. Funding for CDBG administration is included again this year in partial support of the Community Development Division.

Health Insurance Fund

The Health Insurance Fund, which is an internal service fund, has proposed expenditures of \$8,369,000 in fiscal year 2020. This is an increase of 4.7% from fiscal 2019. Expenditures include over \$6.9 million to pay health insurance claims, \$174,000 for the health clinic and \$695,000 for plan administration expenses.

Effective January 1, 2020, I am recommending increasing the employee health insurance premiums by 2.3% which is the estimated seasonally adjusted increase per the United States Department of Labor for March 2019. The employee-only premium would increase approximately \$13.68 for the year or \$1.14 per month. The employee-plus-dependent would increase \$27.36/year or \$2.28 per month. The employee-plus-family premium would increase by \$41.04/year or \$3.42 per month.

Employee health insurance premiums will be \$613.68 per year for employee, \$1,227.36 for employee plus one, and \$1,841.04 for employee plus family. If an employee and all dependents complete their wellness requirements they will receive a credit of 20% on their health insurance premiums. It is my plan to adjust the employee premium each year to keep up with inflation.

Another recommendation that I am proposing is to reduce the contributions to the Health Reimbursement Arrangements for employees-plus-dependent and the employee-plus-family from \$1,000 per year to \$750. The annual contributions for employee-only will remain \$500. It is my plan to set the contributions at \$500 for all three options in fiscal 2021.

The last change that I am proposing is reducing the Spouse Waiver Benefit. This benefit is granted to eligible employees for providing proof that their spouse has other insurance through their employer and the City employee does not add spouse to the City health plan as secondary coverage.

I am recommending reducing the benefit from \$2,000 per year to \$1,500. It is my plan to eventually phase out the Spouse Waiver Benefit over the next three fiscal years. The allocation for each employee enrolled in the program will increase to \$17,880 per employee/per year. For the employees receiving the incentive benefit of a flexible spending account (FSA), health reimbursement arrangement (HRA), credit against the employee's premium, or a combination of the three; the City will assess each operating fund an annual allocation of \$1,500 per each employee.

Based on estimated expenses for fiscal 2020, the employee contributions of \$430,000 will be 5.1% of the cost of the plan which is down from the 5.4% share in fiscal year 2019. We are pleased to continue offering excellent health insurance benefits to our employees and families. I appreciate the Board of Commissioners continuing to provide this fringe benefit for our people.

Discussions and consideration will need to be done on the future of the employee health clinic. The discussion should include whether to continue the clinic, modify the agreement with Methodist Hospital, or other possible paths.

Health Reimbursement Arrangement Fund

The Health Reimbursement Arrangement (HRA) Fund is expected to have approximately \$20,000 in cash by the end of the current fiscal year. Due to the expanded options for employees enacted with the change in the health insurance plan in fiscal 2013, there has been an increase in the use of the HRA funds. There is an 11.9% increase in the budget for fiscal 2020 with actual numbers for 2019 coming in slightly higher than the 2019 budget.

Pension Funds

The Police and Fire and Civil Service Pension Funds have been reimbursing retirees up to \$260 per month for health insurance costs. I am proposing that the monthly reimbursement for supplemental health insurance be increased to \$275 or 5.8% effective July 1, 2019. The effect of this increase is approximately \$3,600.

Construction Fund

The Construction Fund reflects many of the infrastructure initiatives that City will address next year.

The Fund has a total budget of \$1,326,000 which is a decrease of \$2,497,000 or 65.3% from fiscal 2019. The riverfront grant is nearing completion and should be closed next year. The remaining \$166,000 may be used to make utility and road improvements to the property purchased on Borax Drive. This fund also includes the projects funded by state

grants. These projects include sidewalks on Green River Road and the Wathen Lane bridge replacement.

Flood Mitigation and Bond Funds

The Flood Mitigation Fund reflects the total expenses for drainage improvements using state, county, and city funds. It shows the balance of funding available from the KIA grant that was awarded in fiscal 2008.

The Bond Fund reflects the payment of obligations that are due during the fiscal year. There is a slight 0.1% increase from the prior year. There are no current plans to issue more debt; however, that could change if the Board wants to move forward with the construction on the new fire station using a bond anticipation note that could be repaid with a future issuance. More information on the debt can be found in section B, starting on page B-15.

Concluding Comments:

During countless number of meetings over two months, I have discussed the needs of each department with senior management. Directors were tasked with justifying all expenses. Detail is included in this year's document to support requests.

Requests for budget increases were reviewed and justified. In some cases, department heads were called for additional and more detailed information. A great deal of study and inquiry has taken place prior to submitting this recommendation to you.

The preparation of the budget and the approval by the Board of Commissioners can be the most important single activity that takes place during any year, because this result guides the goals and objectives of the City of Henderson and dictates all programs and services provided throughout the fiscal year.

The overall purpose of adopting a budget is to provide the framework for services to be provided to the citizens and visitors of the City of Henderson. We have attempted to focus on this goal as this budget was prepared.

In order to accomplish this objective, the preparation process starts at the department level and proceeds through the review, final preparation, and submission process to the Board.

Many people are involved in this activity and I want to thank each person individually who was involved in producing any portion of the work associated with the preparation of this budget. It is truly a city-wide team effort that so many individuals have a part and contribute to the effort.

In addition, the preparation of the Fiscal Year 2020 Budget began in the Finance Department in January 2019. It has been prepared and assembled for presentation to you

in that department, will be implemented when approved July 1, and the responsibility for the oversight and reporting on the budget continues until June 30, 2020.

So, from beginning to end, it is an eighteen month process to carry out a twelve month program. All staff members in each department who deal with the various aspects of the budget do an outstanding job and they are to be commended.

After your review, I respectfully request your approval of an appropriation ordinance that reflects the contents of this budget.

Sincerely,

A handwritten signature in black ink, appearing to read "William L. Newman, Jr." The signature is fluid and cursive, with "William" on the first line and "L. Newman, Jr." on the second line.

William L. Newman, Jr.
City Manager

FINANCE DEPARTMENT MEMORANDUM
19-09

May 22, 2019

TO: William Newman, Jr., City Manager
FROM: Robert Gunter, Finance Director
SUBJECT: Changes to the Fiscal 2020 Draft Budget

Based on the discussions from the budget work session, the following are the changes that have been made to the Fiscal 2020 Draft Budget.

General Fund:

- General Fund revenues of \$30,000,000 were decreased by \$25,000 with the following adjustments:

3100: Current Property Tax decreased by \$294,700 to remove the compensating rate and keep the current \$0.490 real estate rate.

3130: Net Profits Tax increased by \$30,000 to include the occupational rate of 1.69% instead of 1.49%.

3135: Payroll Tax increased by \$225,700 to include the occupational rate of 1.69% instead of 1.49%.

3830: Reimbursable Services increased by \$14,000 to include the HWU reimbursement for the leaf crew.

The new revenue total is now \$29,975,000.

- General Fund expenses of \$30,800,000 were increased by \$15,000 with the following adjustments:

Administration Department – Codes Division 10.10.233.4418: Contractual Services increased by \$24,000 to include a position that will work 9 months.

Public Works Department – Traffic Control Division 10.45.234.4418: Contractual Services increased by \$14,000 to include the leaf crew that will be reimbursed by HWU.

Non-Departmental – Transfers 10.90.298.4714: Transfers to 911 Emergency Communications Fund decreased by \$23,000. The budget included a \$3.00 per customer per month charge and this will be increased to \$4.00 and will require less funding from the General Fund and County.

The General Fund's Fiscal 2020 budget for expenses will be \$30,815,000. This will result in expenses over revenue in the amount of \$840,000.

HART Fund:

- 3753: Federal Grant increased by \$95,000 to record the funding for the relocation of the fueling station at the 5th St. facility.
- 56.45.015.4624: System Improvements increased by the same \$95,000.

The revised HART Fund budget is \$1,646,000.

911 Emergency Communications Fund:

- 3271: 911 Fees on Water Bills increased by \$32,000. The budget included a \$3.00 per customer per month charge and this will be increased to \$4.00.
- 3754: Revenue from County decreased by \$9,000 due to the higher customer charge.
- 3851: Transfer from General Fund decreased by \$23,000 due to the higher customer charge.

The 911 Emergency Communications Fund budget remains at \$1,518,000.

A revised budget ordinance is attached.

/s/
Robert Gunter



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Henderson
Kentucky**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Monell

Executive Director

Government Finance Officers Association

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Henderson, Kentucky for the Annual Budget beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. The City of Henderson has received this award for ten consecutive years. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

City of Henderson, Kentucky

General Information

The City

Henderson, originally known as “Red Banks” in reference to the soil along the banks of the Ohio River, was first settled in 1797. By the early 1800s the City had grown to 1,000 inhabitants. The City was incorporated as a town in 1810 and as a City in 1867. In 1922 a commission form of government was adopted, and in 1966 it was replaced by a city manager form of government.

The Henderson area has grown steadily and is known for its friendly people and southern hospitality. Henderson ranks as Kentucky’s 12th largest city in terms of population. Henderson was also the home of four governors and two lieutenant governors.

Location



Henderson is the county seat of Henderson County, Kentucky, and lies on the southern banks of the Ohio River, one of the nation’s major waterways, in the western Kentucky coal field region. Henderson is located 10 miles south of Evansville, Indiana, and is 140 miles north of Nashville, Tennessee, 128 miles southwest of Louisville, Kentucky and 196 miles southeast of St. Louis, Missouri. Henderson sits on a bluff; more than 70 feet above the Ohio River’s low water mark, overlooking the river. For years the local slogan has been “On the Ohio, but never in it”. Henderson nearly 18 square miles and is 400 feet above sea level.

Industry

The Henderson area is home to several diverse industries, attracting major manufacturing and processors in aluminum, coal mining, steel, plastics, and agriculture. Locally produced commodities include aluminum ingot, automotive parts, truck axles and wheels, and poultry products.

Churches

Henderson has more than 60 churches representing many major religious denominations. The county and parochial school systems provide elementary, middle, and secondary school students with a quality education.

Schools

The school systems also have an excellent student-teacher ratio of approximately 14:1. The school system has eight elementary schools, two middle schools, one high school, one alternative school and one early learning (preschool) center.

Henderson Community College, a part of the Kentucky Community and Technical College System, offers two-year Associate of Arts and Science degrees. The College also offers many adult continuing education programs as well as providing support to area businesses and industry through special educational workshops tailored to meet the respective businesses' needs. One such program of note is the Kyndle FAME program, which allows participating students to earn an industry-recognized degree while gaining valuable work experience in a manufacturing company. Murray State University and Lindsey Wilson College have regional campuses located on the Henderson Community College campus.

Medical Facilities

Henderson is fortunate to have an excellent, 192-bed Methodist Hospital that is staffed by 177 physicians (89 active staff and 88 courtesy staff) and remains one of Henderson County's largest employers at 1,147 at the Henderson County and Union County campuses. It is a Deaconess Network Affiliate. Methodist Hospital also includes the Advanced Wound Healing Center; hematology and oncology for cancer treatment; a walk-in Convenient Care Clinic that is open seven days a week in downtown Henderson and offers dedicated hours to City of Henderson employees; and Prevention and Wellness Services. In 2017, Owensboro Health opened a facility on Barret Boulevard that also offers several types of services and specialties. One nursing home as well as a growing number of assisted- and independent-living centers are offered as well as a state-maintained county health department. Serving the medical needs of Henderson citizens are approximately 75 physicians and 15 dentists.

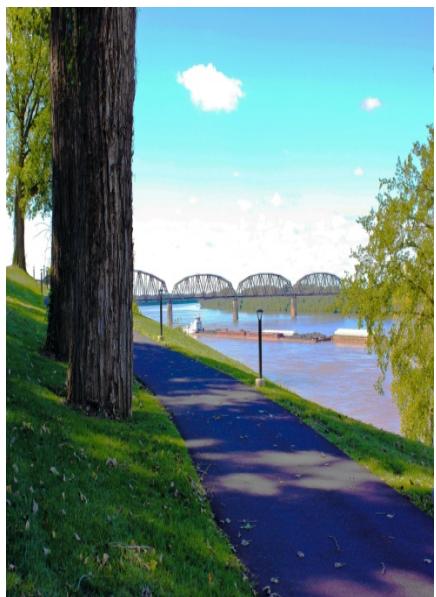
Culture

Available to area citizens are a wide range of recreational and cultural activities. The Henderson area is home to some of the finest duck and goose hunting in the United States, as well as many other outdoor activities.



Audubon State Park is home to the John James Audubon Museum. John James Audubon, the world-renowned wildlife artist, lived in Henderson and operated a business. The museum holds an extensive collection of Audubon's works. The facility hosts visitors from all over the world who come to view Audubon's works and study his life. Lodging and camping accommodations can also be found at the park. A trail of bronze sculptures based on Audubon bird paintings can be found downtown.

Recreation



Municipal parks provide for picnicking, golf, tennis, soccer, swimming, disc golf, sand volleyball, softball and baseball. The Parks system also has a canine park. In late 2016, a loop nature trail was added to a much smaller existing trail at Newman Park to accommodate walkers, hikers and mountain bicycles. For fishermen, several lakes in the area are available, and other water sports may be enjoyed on the Ohio River. The Henderson Parks & Recreation Department won an award in 2017 from the Kentucky Recreation & Parks Society for a collaborative event with community partners that created a Halloween Trick-or-Treat Trail in the East End neighborhood. In 2018 the Parks Department nominated and won a Special Citation Award from KRPS for the creation of the City's first "pocket park" in downtown Henderson known as The Perch.

Community activities include music, theatre, and visual arts. Cultural activities play a major role in the lives of Hendersonians. The 965-seat Henderson Fine Arts Center located at the Henderson Community College provides quality entertainment with many of the top acts in the United States performing on a regular basis.



The summer is highlighted with the W.C. Handy Blues & Barbecue Festival. The Festival is held to honor the life of W.C. Handy who is known as the "Father of the Blues." Handy lived in Henderson for a period in his life and it was here that he honed his musical skills and received his inspiration to annotate the blues musical form. Many of the top names in jazz and blues perform at the event. The event is ranked as a Top 100 Event in North America and is billed as one of the largest free blues festivals in the United States. The City also hosts two other summer music festivals: The Sandy Lee Watkins Songwriters Festival and the Bluegrass in the Park Folklife Festival.

Henderson County High School participates in all major team sports offered by the Kentucky High School Athletic Association. The school is continually in contention for state titles in several sports. In the past two years, Henderson County High School has risen to excellence in academic competitions, bringing both the top and runner-up award in the Governor's Cup competition. The Henderson Public Library is one of the finest libraries in the area with well in excess of 112,000 volumes. The library was built in the early 1900s by a grant provided by Andrew Carnegie, and is making plans for a \$6 million expansion expected to be completed in 2020. Ellis Park offers live horse racing in the summer and simulcasting nearly year round.

Government



Henderson operates under a city manager form of government. The Henderson Board of Commissioners consists of a mayor and four commissioners elected by the citizens on a non-partisan ballot. The mayor is elected for a term of four years, while the commissioners are elected for a term of two years. The mayor and commissioners have equal voting power.

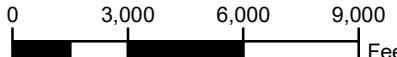
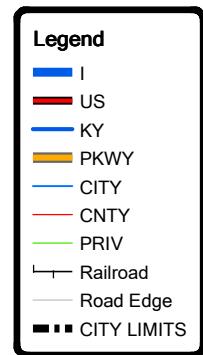
The Commission sets policies that govern the City. It appoints advisory groups that assist in the decision-making process. The city manager is appointed by the Commission and is responsible for the day-to-day operations of the City. The department managers responsible for their various departments report to the city manager. The City of Henderson won the 2017 Community of the Year Award from the Green River Area Development District for work on its Vision Plan.

Demographics

Estimated population as of July 1, 2017 29,108
Percent Male 47.6%
Percent Female 52.4%
Race 83.0% White, 11.1% Black or African American, Other 5.9%
Owner-occupied housing unit 49.2%
Median value of owner-occupied housing unit \$105,100
Households 12,352
Population per square mile 1,879.4
High school graduate or higher 85.0%
Bachelor's degree or higher 17.0%
Percentage in civilian labor force 57.8%
Total retail sales (\$1,000s) \$665,230
Median household income \$34,793

Source: U.S. Census Bureau

MAP OF CITY OF HENDERSON - 2020



GREENS'

GREEN ST

SCREENS

425

285

2084

209

61

1

183

Map by DRB
for Illustration Purposes Only

CITY OF HENDERSON, KENTUCKY
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	(a) Population	(b) Personal Income (thousands of dollars)	(b) Per Capita Income	(c) Median Age	(d) School Enrollment	(b) Unemployment Rate
2009	27,933	\$ 822,180	\$ 29,434	36.5	6,876	11.0%
2010	27,952	873,919	31,265	38.2	6,895	10.2%
2011	28,757	899,088	31,265	38.3	6,969	8.9%
2012	28,853	902,089	31,265	38.3	7,546	7.6%
2013	28,911	934,143	32,311	38.3	7,555	8.1%
2014	28,832	961,576	33,351	38.3	7,581	6.9%
2015	28,900	1,010,286	34,958	38.3	7,570	5.0%
2016	28,890	1,001,645	34,671	39.4	7,521	5.1%
2017	28,841	1,005,945	34,879	40.1	7,550	4.9%
2018	29,108	1,071,000	36,794	39.7	7,387	4.4%

Sources:

- a) - Population Division, U.S. Census Bureau
- b) - Bureau of Economic Analysis, U. S. Department of Commerce
- c) - U.S. Census Bureau
- d) - Henderson County Board of Education

CITY OF HENDERSON, KENTUCKY
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES by FUNCTION / PROGRAM
LAST TEN FISCAL YEARS

Function / Program	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Administration	22.00	22.50	a	22.50	23.25	24.00	23.00	22.00	23.00	23.00
Finance	32.00	33.50	a	33.50	32.75	33.00	33.00	32.00	28.00	28.00
Information Technology								6.00	c	6.00
Police										
Officers	57.55	60.75	b	60.75	60.75	60.75	61.75	61.75	61.75	61.75
Civilians	8.00	8.00		8.00	8.00	8.00	8.00	8.00	8.00	8.00
9-1-1 Communications	15.45	15.25		15.25	15.25	15.25	15.25	15.25	16.25	16.25
Fire										
Firefighters	58.00	58.00		58.00	58.00	60.00	60.00	60.00	60.00	60.00
Civilians	2.00	2.00		2.00	2.00	2.00	2.00	2.00	2.00	2.00
Parks and Recreation										
	13.00	13.00		13.00	13.00	13.00	14.00	14.00	14.00	14.00
Mass Transit										
	14.00	14.00		14.00	14.00	14.00	14.00	14.00	13.00	13.00
Gas System										
	28.00	28.00		28.00	28.00	27.00	26.00	26.00	26.00	26.00
Sanitation										
	18.50	18.50		18.50	18.50	18.50	18.50	18.50	18.50	18.50
Cemetery										
	4.00	4.00		4.00	4.00	4.00	4.00	4.00	4.00	4.00
Public Way Improvement										
	35.50	35.50		35.50	35.50	35.50	35.50	35.50	36.50	37.00
TOTAL		308.00	313.00	313.00	313.00	313.00	315.00	313.00	317.00	315.00

Source: Applicable Departments

- a) Two positions from Henderson Water Utility were moved to the City.
- b) The City received funding from the Community Oriented Policing Service for three police officers.
- c) The Information Technology division was removed from Finance and made into a Department.

CITY OF HENDERSON, KENTUCKY
CAPITAL ASSET STATISTICS by FUNCTION / PROGRAM
LAST TEN FISCAL YEARS

Function / Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Way Improvement (in miles)										
Asphalt streets	113	113	120	120	120	120	120	120	99.20 c)	99.20
Concrete streets	-	-	-	-	-	-	-	-	19.94 c)	19.94
City sidewalks	73	73	73	73	73	73	73	73	92.32 c)	92.32
State sidewalks	-	-	-	-	-	-	-	-	12.82 c)	12.82
Private sidewalks	-	-	-	-	-	-	-	-	5.98 c)	5.98
Walking trails	-	-	-	-	-	-	-	-	2.02 c)	2.02
Bike path	-	-	-	-	-	-	-	-	0.74 c)	0.74
Cart path	-	-	-	-	-	-	-	-	0.71 c)	0.71
Landfill Operations (in tons)										
CDD - Commercial	-	-	-	-	-	-	-	-	7,262.28	2,720.92
CDD - City Residents	-	-	-	-	-	-	-	-	1,909.52	1,826.18
CDD - City Government	-	-	-	-	-	-	-	-	2,112.29	541.37
CDD - County Residents	-	-	-	-	-	-	-	-	1,881.90	1,014.93
CDD - County Government	-	-	-	-	-	-	-	-	276.55	44.11
CDD - Other	-	-	-	-	-	-	-	-	645.70	103.77
CDD - Total	21,800	15,549	20,261	17,371	20,376	18,135	19,294	13,535	14,088.24	6,251.28
Transfer Station Operations (in tons)										
Solid Waste - Commercial	-	-	-	-	-	-	-	-	21,339.64	16,790.09
Solid Waste - City Residents	-	-	-	-	-	-	-	-	1,302.26	1,200.84
Solid Waste - City Government	-	-	-	-	-	-	-	-	11,343.67	11,300.38
Solid Waste - County Residents	-	-	-	-	-	-	-	-	1,239.65	1,278.31
Solid Waste - County Government	-	-	-	-	-	-	-	-	102.46	107.65
Solid Waste - Other	-	-	-	-	-	-	-	-	519.62	713.31
Solid Waste - Total	18,073	21,395	23,617	23,553	24,897	30,823	27,925	35,667	35,847.30	31,390.58
Wastewater System										
Miles of sanitary sewers	203	205	200	201	201	205	206	202	203	203
Miles of storm sewers	136	136	136	136	51	54	54	55	56	56
Number of service connections	10,782	10,846	10,884	10,884	10,893	10,862	10,848	10,909	10,856	10,818
Maximum daily capacity of treatment in 1,000 gallons	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	29,500
Water System										
Miles of water mains	224	225	225	225	225	225	225	225	225	221
Number of service connections	10,782	10,846	10,844	10,844	10,893	10,862	10,862	10,921	10,931	10,899
Number of fire hydrants	1,020	1,030	1,084	1,095	1,112	1,119	1,130	1,134	1,140	1,147
Maximum daily capacity of plant in 1,000 gallons	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Electric System										
Miles of transmission and primary distribution	208	208	208	208	208	208	208	209	209	209
Number of distribution stations	7	7	7	7	7	7	7	7	7	7

CITY OF HENDERSON, KENTUCKY
CAPITAL ASSET STATISTICS by FUNCTION / PROGRAM
LAST TEN FISCAL YEARS

<u>Function / Program</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Gas System										
Miles of mains	245	247	249	251	253	254	255	255	255	255
Miles of service lines	129	129	129	138	139	140	139	139	139	139
Number of meters	9,652	9,532	9,470	9,422	9,421	9,391	9,392	9,367	9,378	9,347
Parks and Recreation										
Park acreage	231.7	231.7	231.7	231.7	231.7	231.7	231.7	232.0	232.0	232.0
Cemetery acreage	70	70	70	70	70	70	70	70	70	70
Baseball/Softball fields	16	16	16	16	16	16	16	16	16	16
Playgrounds	10	10	10	10	10	10	11	12	15	15
Tennis courts (a)	14	14	14	14	14	14	12	12	12	12
Rental Facilities/Shelters	3	3	3	3	3	3	3	3	3	3
Gymnasiums	1	1	1	1	1	1	1	1	1	1
Sand volleyball courts	1	1	1	1	1	1	1	1	1	1
Swimming pools	1	1	1	1	1	1	1	1	1	1
Golf courses - 9 holes	1	1	1	1	1	1	1	1	1	1
Boat Ramps	3	3	3	3	3	3	3	3	3	3
Soccer fields	4	4	4	4	4	4	4	4	4	4
Interactive water features	1	1	1	1	1	1	1	1	2	2
Walking trails	2	2	2	2	2	2	3	3	3	3
Basketball courts	4	4	4	4	4	4	4	4	4	4
Skate parks (a)	1	1	1	1	1	1	2	2	2	2
Dog runs	-	-	-	-	-	-	1	1	1	1
Disc golf holes (b)	9	18	18	18	18	18	18	18	18	18

Source: Applicable Departments

- a) The City renovated 2 tennis courts into a new skate park in fiscal 2015.
- b) The City added 9 holes of disc golf in fiscal 2009 and expanded it to 18 holes in fiscal 2010.
- c) The City added a new software system that provided more detail information.

CITY OF HENDERSON, KENTUCKY
OPERATING INDICATORS by FUNCTION / PROGRAM
LAST TEN FISCAL YEARS

Function / Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Police										
Physical arrests	3,519	3,183	2,615	2,776	2,951	3,054	4,138	3,537	2,542	2,073
Traffic violations	1,458	2,315	2,854	2,455	3,505	2,889	3,596	3,203	1,629	1,169
Parking violations	4,387	2,425	4,075	4,088	4,137	4,307	4,565	2,517	4,551	4,426
Calls for service	17,658	18,582	17,633	17,827	17,454	17,519	17,928	18,080	21,540	26,012
Fire										
Fire	155	124	152	150	140	137	131	128	114	137
Overpressure Rupture, Explosion, Overheat	12	10	9	10	8	13	14	16	19	13
Rescue & Emergency Medical Service	1,246	1,297	1,216	1,513	1,757	1,736	1,769	1,741	1,950	1,882
Hazardous Condition (No Fire)	288	134	153	138	147	171	163	167	187	195
Service Call	74	73	76	66	64	73	57	79	94	88
Good Intent Call	167	144	169	158	140	166	173	176	158	185
False Alarm & False Call	188	204	246	207	198	292	269	273	272	291
Severe Weather & Natural Disaster	12	1	3	1	1	2	4	1	2	1
Special Incident Type	4	-	7	7	5	7	5	8	2	14
Number of inspections performed	781	733	772	788	749	712	602	738	632	550
Mass Transit										
Number of routes	5	5	5	5	5	5	5	5	5	5
Fixed Route Passengers	121,058	114,154	138,603	139,321	137,359	134,966	130,530	123,865	121,455	110,975
Para transit Passengers	17,298	15,736	18,161	16,357	15,339	14,020	12,804	12,302	11,439	11,018
Wheelchair Usage	4,758	4,729	6,411	7,915	6,601	6,837	6,524	6,109	9,022	6,733
Miles of Service	222,297	227,937	242,024	222,262	221,955	219,964	214,648	210,012	212,126	196,883
Wastewater System										
Average daily treatment in 1,000 gallons	9,648	9,506	8,979	8,672	8,993	11,390	8,153	9,494	6,024	8,556
Water System										
Average daily consumption in 1,000 gallons	8,034	7,847	7,669	9,030	9,151	9,260	8,893	9,046	8,979	8,905

Source: Applicable Departments

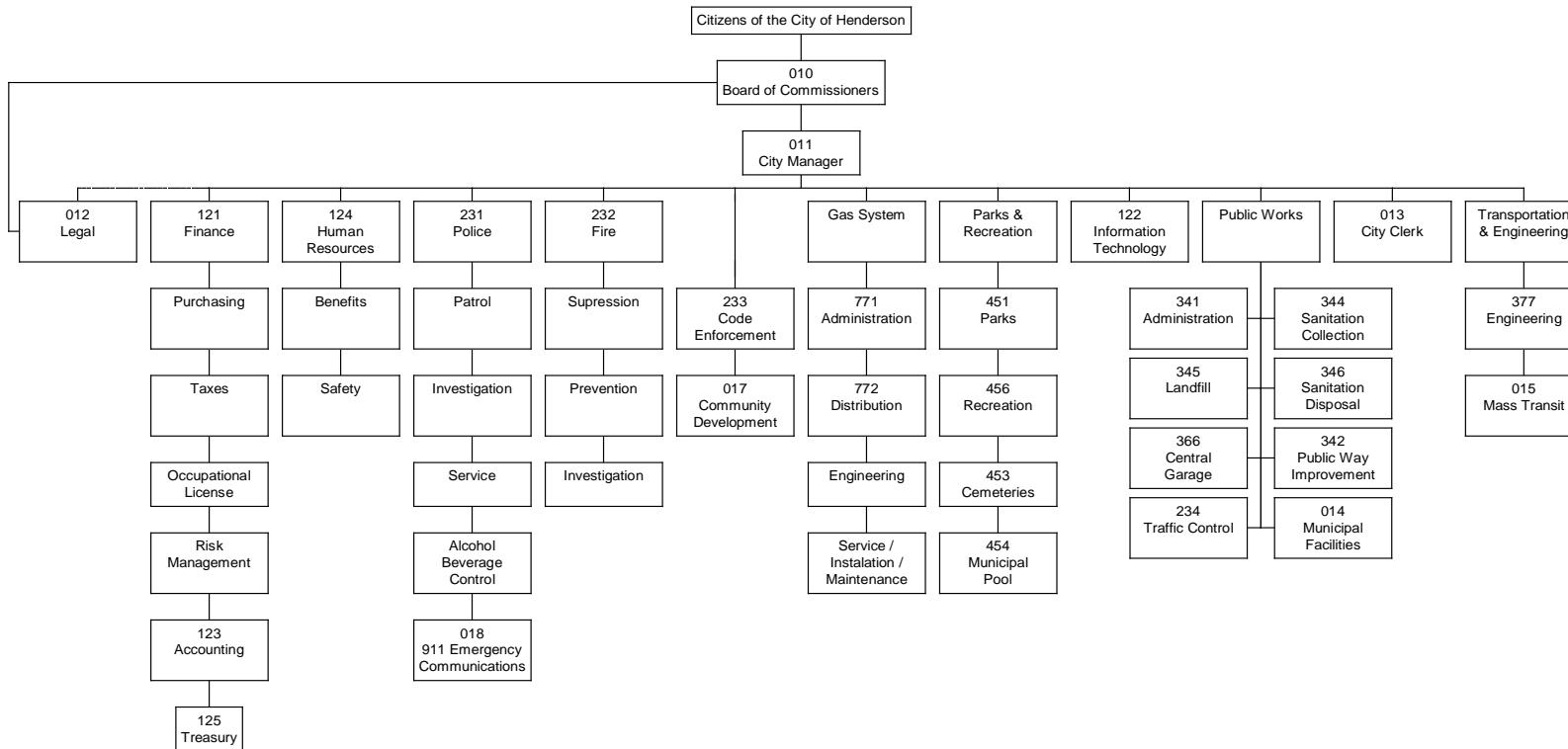
Directory of City Staff

City Manager	William “Buzzy” Newman
City Attorney	Dawn S. Kelsey
City Clerk	Maree Collins
Public Information Officer	Donna B. Stinnett

Departments

Finance Department	Robert Gunter, Director
Fire Department	Scott Foreman, Chief
Gas Department	Owen Reeves, Director
Human Resources Department	Connie Galloway, Director
Information Technology	Greg Nunn, Director
Parks & Recreation Department	Trace Stevens, Director
Police Department	Heath Cox, Chief
Public Works Department	Robert Brian Williams, Director

City of Henderson, Kentucky





SECTION B

FINANCIAL

INFORMATION

The Budget Process

The following procedures are adhered to in establishing the budgets for the City's funds. As required by Kentucky Revised Statutes 91A.030 and 83A.150, the City Manager submits a proposed operating budget on or before June 1st to the Mayor and City Commission (Board of Commissioners) for the fiscal year commencing July 1. The budget includes appropriations for expenditures and means of financing them.

Public input is welcomed, and all commission meetings concerning the budget are scheduled and announced in advance. The meetings are held at the Municipal Building and are open to the public. A city cannot expend any funds from any governmental or proprietary fund without a legally enacted budget passed by the Board of Commissioners. The budget calendar followed by the City of Henderson is presented following this narrative.

Budgeted revenues and expenditures represent the formal operating budget adopted by the Board of Commissioners, as amended by the Board during the year. Budgetary control is maintained at the departmental level. Budgeted amounts not spent by year-end lapse. Individual amendments are typically not of significant dollar value in comparison to the original appropriations. Department heads have the authority to submit a budget adjustment request to the City Manager for approval. The City Manager may choose to take any request to the Board if it is one that may be unusual or highly visible. All budget amendments are documented by ordinance and tracked in the City's computerized financial system.

The budgets of the general government fund types like the General Fund or the Special Revenue Funds, the Debt Service Fund and the Capital Projects Fund are prepared on a modified accrual basis. This means that the obligations of the City are budgeted as expenditures, but revenues are recognized only when they are measurable and available. The Enterprise Funds also record expenditures in the accounting records when a commitment is made, and revenues are recorded in the accounting records when they are earned. In all cases, when goods and services are not received by year end, the encumbrances lapse for the current year and are transferred to the next year. The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of generally accepted accounting principles ("GAAP"). In most cases this conforms to the way the City prepares its budget. Exceptions are as follow:

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are recorded as a liability of the City as earned by employees (GAAP), as opposed to being expended when paid (budget).
- Principal payments on long-term debt are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budget basis.

The annual budget document is the result of a lengthy process that involves employees in every department, the City Manager, Mayor and City Commission. A "PDF" copy of the budget is available on the City's website at www.cityofhendersonky.org.

CITY OF HENDERSON, KY
BUDGET SCHEDULE
FISCAL 2020

- ❖ February 19, 2019 Fiscal 2019 mid-year budget review and discussion of fiscal 2020 budget
- ❖ March 8, 2019 Letters go out to agencies for their requests
- ❖ March 15, 2019 Letters go out to sport agencies for their requests
- ❖ April 5, 2019 Agency requests and departmental budgets are returned to the finance department.
- ❖ April 9, 2019 Outside Agency Ad-Hoc Committee meeting
- ❖ April 12, 2019 Sport Agency Applications are due
- ❖ April 19, 2019 Quasi-Governmental requests due
- ❖ April 23, 2019 Regular commission meeting: agency hearing / appeals
- ❖ May 14, 2019 Deliver proposed budget to Board of Commissioners
- ❖ May 21, 2019 Commission work session: discuss budget
- ❖ May 23, 2019 Called commission work session: if necessary
- ❖ May 28, 2019 Regular commission meeting: first reading of budget and public hearing on municipal aid and LGEA funds
- ❖ June 11, 2019 Regular commission meeting: second reading of budget

City of Henderson, KY
Fiscal 2019 Budget Review
Tuesday, May 21, 2019

4:00 PM - 4:00 PM City Manager's Opening Remarks

4:10 PM - 4:35 PM Personnel Changes and Benefits

4:35 PM - 5:05 PM Revenue Discussion

5:05 PM - 5:30 PM Capital Purchases

5:30 PM - 6:00 PM Lunch Break

6:00 PM Gas Department

Information Tehcnology Department

Public Works Department

Police Department

Parks & Recreation Department

Fire Department

Finance Department

Administration Department

Closing Comments or Questions

58 CITY OF HENDERSON – ORDINANCE BOOK

Record of Ordinances of Meetings in 2019

ORDINANCE NO. 11-19

BUDGET AND APPROPRIATION ORDINANCE FOR THE FISCAL YEAR COMMENCING JULY 1, 2019 AND ENDING JUNE 30, 2020 FOR THE CITY OF HENDERSON, KENTUCKY

WHEREAS, the City Manager has prepared a proposed Annual Budget for fiscal year commencing July 1, 2019, and ending June 30, 2020, pursuant to KRS 83A.150; and

WHEREAS, KRS 91A.030 requires the adoption of the budget and the appropriation ordinance by the Board of Commissioners based upon the budget submitted by the City Manager.

NOW, THEREFORE, BE IT ORDAINED by the City of Henderson, Kentucky, as follows:

1. The budget submitted to the Board of Commissioners by the City Manager is hereby adopted and approved and said budget is incorporated herein by reference, and three copies thereof, signed by the Mayor, shall be kept on file in the office of the City Clerk as part of the public record of the City.

2. There is hereby appropriated from the General and Special Fund Accounts of the City of Henderson and allocated to the various Funds of the City the following amounts:

FISCAL 2020 BUDGET APPROPRIATION

GENERAL FUND

GENERAL FUND EXPENDITURE TOTAL	\$ 26,236,000
TRANSFER TO PWI	1,122,000
TRANSFER TO MASS TRANSIT	485,000
TRANSFER TO CONSTRUCTION FUND	367,000
TRANSFER TO EMERGENCY COMM.	597,000
TRANSFER TO POLICE/FIRE PENSION	380,000
TRANSFER TO CIVIL SERVICE PENSION	81,000
TRANSFER TO CEMETERY	216,000
TRANSFER TO BOND FUND	1,331,000
TOTAL GENERAL FUND	<u>\$ 30,815,000</u>

PUBLICATION DATE: 06-15/2019

FIRST READ: 05/28/2019
SECOND READ: 06/11/2019

ORDINANCE NO. 11-19

CITY OF HENDERSON – ORDINANCE BOOK 59

Record of Ordinances of Meetings in 2019

ORDINANCE NO. 11-19 (CONT.)

NATURAL GAS FUND	\$ 16,055,000
HEALTH REIMBURSEMENT ARRANGE.	555,000
CIVIL SERVICE PENSION FUND	87,000
POLICE & FIRE PENSION FUND	380,000
CEMETERY FUND	453,000
HEALTH INSURANCE FUND	8,369,000
BOND FUND	4,771,000
PUBLIC WAY IMPROVEMENT FUND	1,816,000
CONSTRUCTION FUND	1,326,000
FLOOD MITIGATION FUND	724,000
HART OPERATING FUND	1,646,000
SANITATION FUND	3,586,000
EMERGENCY COMMUNICATIONS FUND	1,518,000
TOURISM COMMISSION FUND	165,000
COMMUNITY DEVELOPMENT FUND	414,000
POLICE INVESTIGATION FUND	26,000
TRI-COUNTY RECYCLING	4,000

3. The number and classifications of City employees as recited in the Annual Budget is approved as presented.

4. \$4,000 of the Fire Department's Personnel Service Expense will be designated as Investigative Other Pay.

5. The City Manager is authorized to hire an additional one (1) police officer when it is deemed necessary by the Chief of Police and the City Manager due to the length of training necessary for this position.

6. This Ordinance shall be effective as of July 1, 2019.

On first reading of the foregoing ordinance, it was moved by Commissioner Staton, seconded by Commissioner Royster, that the ordinance be adopted on its first reading.

60 CITY OF HENDERSON – ORDINANCE BOOK

Record of Ordinances of Meetings in 2019

ORDINANCE NO. 11-19 (CONT.)

On roll call the vote stood:

Commissioner Vowels:	<u>AYE</u>	Commissioner Staton:	<u>AYE</u>
Commissioner Bugg:	<u>AYE</u>	Mayor Austin:	<u>AYE</u>
Commissioner Royster:	<u>AYE</u>		

WHEREUPON, Mayor Austin declared the ordinance adopted on first reading and ordered that it be presented for a second reading at a meeting of the Board of Commissioners.

On second reading of the foregoing ordinance, it was moved by Commissioner Staton, seconded by Commissioner Vowels, that the ordinance be adopted.

On roll call the vote stood:

Commissioner Vowels:	<u>AYE</u>	Commissioner Staton:	<u>AYE</u>
Commissioner Bugg:	<u>AYE</u>	Mayor Austin:	<u>AYE</u>
Commissioner Royster:	<u>AYE</u>		

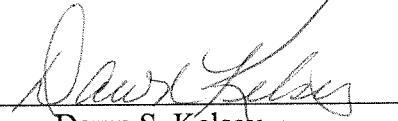
WHEREUPON, Mayor Austin declared the ordinance adopted, affixed his signature and the date and ordered it be recorded.


Steve Austin, Mayor
Date: June 11, 2019

ATTEST:


Maree Collins, CKMC
City Clerk

**APPROVED AS TO FORM AND
LEGALITY THIS 24th DAY OF
May, 2019.**

By: 
Dawn S. Kelsey
City Attorney

Governmental Accounting and Financial Reporting

The City uses fund accounting to maintain its financial records during the year. 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 comprise its assets, liabilities, fund equity, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. A fund is defined as a fiscal and legal accounting entity with a self-balancing set of accounts. There are three categories of funds: 1) Governmental, 2) Proprietary, and 3) Fiduciary.

1) Governmental Funds

Governmental funds are those through which most governmental functions are typically financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The City's governmental funds are as follows:

Major Governmental Funds:

General Fund

The General Fund is the general operating fund of the City. It is used to account for all general tax revenues and other revenues not allocated by law, ordinance, or other agreement to another fund. From this fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs not paid by other funds.

Bond Fund

The Bond Fund is used to account for the payment of principal and interest on the City's general long-term debt. Revenues for this purpose are derived from property tax and interest income.

Construction Fund

The Construction Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities which are funded either by grants or bond proceeds.

In addition, the City has eight other governmental funds that collectively are called nonmajor governmental funds because, individually, these eight funds are not financially significant enough to be classified as major governmental funds.

Nonmajor Governmental Funds:

For fiscal 2020, the nonmajor governmental funds of the City will consist of eight (8) special revenue funds as described below.

Special revenue funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designed to finance particular functions or activities of the City. Budgeted funds include:

Cemetery Fund - The Cemetery Fund accounts for all operations of the Fernwood and Fairmont cemeteries. It also includes the maintenance of the various mausoleums.

PWI - The Public Way Improvement Fund accounts for funds that finance public works projects.

HART - The Henderson Area Rapid Transit Fund accounts for funds that operate the City bus system.

911 - The Emergency Communications Fund accounts for funds that operate the 911 emergency communications system.

Tourism Commission - The Tourism Commission Fund accounts for funds collected from a transient room tax that is then transferred to the Tourism Commission.

CDBG - The Community Development Block Grant Fund accounts for federal grant money used to rehabilitate low income housing and public facilities.

HOME - The HOME Fund accounts for grants used similar to the CDBG Fund except that the funds are provided through an agency of the Commonwealth of Kentucky. Funding is not always available each year, so a budget may not be adopted for this fund.

Police Investigation - The Police Investigation Fund accounts for funds from property seized from criminal activities. The funds are expended on law enforcement activities.

2) Proprietary Funds

Proprietary fund reporting focuses on the changes in net assets, financial position, and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds

Enterprise funds are used to account for the operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods and or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determinations of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. As an enterprise fund, all revenues and expenditures relating these funds are handled through each individual fund, allowing each to be monitored and accounted for accurately and easily. The major enterprise funds of the City of Henderson are as follows:

- Gas Fund**

The Gas Fund is used to account for gas department utility operations.

- Sanitation Fund**

The Sanitation Fund is used to account for the City's sanitation collection, transfer and landfill operations.

Internal Service Fund

The Health Insurance Fund accounts for the activities of the Health Insurance Fund. This fund accounts for the financing of services as regards to self-insured accident and health care plan maintained for the benefit of City employees and others, on a cost reimbursement basis.

3) Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The City's fiduciary funds consist of two pension trust funds and one health care benefits trust fund. These funds are as follows:

Civil Service Pension Fund

The City of Henderson Civil Service Pension Fund (a contributory defined benefit plan) was created by ordinance. It covers City employees, other than those in the police and fire departments, who elected not to transfer into the County Employees Retirement System (CERS) plan.

Police and Fire Pension Fund

The City of Henderson Police and Fire Pension Fund (a contributory defined benefit plan) was created by state statute. It covers all of the employees of the police and fire departments who elected not to transfer to the CERS plan.

Health Reimbursement Arrangement (HRA) Plan Fund

The City of Henderson HRA Plan Fund was created by ordinance. It covers all employees enrolled in the City's health insurance plan. The HRA Fund reimburses participants for health insurance plan deductible and co-insurance expenses up to the amount in an individual participant's account balance.

Flood Mitigation – The Flood Mitigation Fund accounts for the federal, state, and local funds set aside to address flooding in Henderson County. This is a joint venture between the City of Henderson and Henderson County and will have a separate audit; however, it is included in the City of Henderson's fiscal 2020 budget.

Financial Policies

The City operates under certain fiscal policies with respect to revenues, expenditures, debt, cash management, etc. These policies assist the City Commission and Management in decision-making and provide a guideline in evaluating current and future proposals.

While some of the policy statements are specific and may limit certain types of financial practices, the policy statements are not intended to restrict the ability and responsibility of the City Commission to manage emergency or unusual service delivery needs. The primary policies are listed below:

Budgetary Policies

- The City shall adopt a balanced budget for each of its operating funds; where operating expenses may not exceed anticipated revenues plus available unreserved fund balance.
- The City will not use debt or bond financing to fund current expenditures nor shall it borrow from the short term lending market to fund expenditures except for those involving capital projects.
- The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of generally accepted accounting principles (GAAP). In most cases this conforms to the way the City prepares its budget.

Revenue Policies

- The City will strive to maintain a broad and diversified revenue base that will protect the City from short-term fluctuations in any one revenue source.
- The City will actively support economic and industrial development recruitment and retention efforts to provide for a solid revenue base.
- The City will project revenues on an objective and reasonable basis so that actual revenues will consistently meet or exceed budgeted revenues.
- The City will maintain a budgetary control system and will prepare reports that compare actual revenues to budgeted amounts.
- The City will establish and periodically review user charges, licenses and fees at a level related to the cost of providing the service. When possible, it is the goal that such charges, licenses and fees are paid by those who directly benefit from a service.

Expenditure Policies

- The City Manager will propose, and the City Commission will adopt, a balanced operating budget in which expenditures/expenses will not be allowed to exceed reasonably estimated resources, revenues and reserves. Basic and essential services provided by the City will receive first priority for funding.
- The City will estimate expenditures/expenses on an objective and reasonable basis.
- The City will maintain a budgetary control system to help it adhere to the adopted budget, and will prepare and maintain a system of regular fiscal reports comparing actual revenues and expenditures/expenses to budgeted amounts.
- All budgets shall be adopted on a basis consistent with generally accepted accounting principles.
- Budgetary control will be at the departmental level. All departments will be given the opportunity to participate in the budget process.
- The City will provide access to medical, cancer, and life insurance for its employees.
- The City will provide access to appropriate retirement plans for its employees. The City will make contributions for eligible employees at the percentage defined for each of the respective retirement plans.

Reserve Policies

- The goal of the City is to maintain a minimum general fund reserve of at least one-quarter (or three months) of the General Fund's operating budget.
- The City designates 20% of annual surpluses for short-term payments on large vehicles and equipment and it designates 40% of annual surpluses for long-term debt payments on major building projects or improvements. These balances will carry over to the next year if not used.
- The goal of the City is to maintain a minimum Gas Fund reserve of approximately \$6,000,000.

Debt Policies

- The City will maintain a policy of full disclosure in financial reports and bond requirements.
- The City will pay for all capital projects and capital improvements on a pay-as-you-go basis using current revenues whenever possible and practical. If a project or improvements cannot be financed with current revenues, the project will be delayed or term debt, with a length that is consistent with the life of the asset, will be considered.

Investment and Cash Management Policies

- All investments will address safety, liquidity and yield, in that order of priority.
- The City will purchase securities from qualified institutions and will invest only in direct obligations of the United States Government or in investments backed by the United States Government, or in any other investment allowed by Kentucky Revised Statute 66.480.
- The City will deposit all receipts on a timely basis.

Financial Reporting Policies

- The City will adhere to a fiscal year of July 1 – June 30.
- The City's accounting system will maintain records in accordance with accounting standards and principles outlined by the Governmental Accounting Standards Board (GASB) and by federal and Kentucky law.
- The City will employ an independent accounting firm to perform an annual audit of the City's finances, and will make the annual audit available to all required and interested parties. The audit shall be completed and submitted to the State of Kentucky within 180 days of the close of the fiscal year. Copies of the annual financial report will be made available on the city's website.
- The City will prepare an annual budget document that provides a basic understanding of the City's planned financial operations for the coming fiscal year. Copies of the budget will be made available at the budget work sessions, open to the public, will be conducted prior to final passage of the budget.

Capital Assets Policies

- All capital assets are capitalized at cost, or estimated historical cost, and updated for additions and retirements during the year.
- Donated capital assets are recorded at their fair market values as of the date received.
- The City maintains a capitalization threshold of \$5,000.
- The City's infrastructure consists of bridges, roads, culverts, curbs, sidewalks, and streets. Improvements are capitalized; the cost of normal maintenance and repairs that do not add value to the asset, or materially extend the useful life of the asset, are not. Interest costs incurred during the construction of capital assets of business-type activities are also capitalized.
- All reported capital assets are depreciated, with the exception of land and artwork. Depreciation is computed using the straight-line method over the following useful lives:

Governmental Activities:

Improvements	20 years
Machinery and equipment	5-10 years
Buildings	25-50 years
Vehicles	5 years
Infrastructure	40 years

Business-type Activities:

Improvements	20 years
Machinery and equipment	5-10 years
Buildings	25-50 years
Gas system	33 years
Vehicles	5 years

- The City uses a replacement schedule that forecasts the purchase of vehicles and equipment for the budgeted year and the next four fiscal years. These purchases are considered routine and are anticipated. Each year the whole fleet is evaluated and the list is updated. A vehicle could be moved up or delayed depending on its condition.
- Non-routine capital projects are defined as those that are costly, infrequent, and have at least a twenty-year life. Non-routine capital projects are usually buildings, infrastructures, or improvements.

Summary of Outstanding Debt

The City has established a practice of paying for all capital projects and capital improvements on a pay-as-you-go basis using current revenues whenever possible. If a project or improvement is of a sufficient size and need that it cannot be financed with current revenues, long-term debt will be considered if the benefits outweigh the cost. The City of Henderson uses a financial advisor to assist with financing. The City will attempt to refinance outstanding debt if a determination is made that the City will benefit by reduced interest expense over the remaining life of the bonds. The City of Henderson borrows funds through tax exempt municipal bonds. The City carefully analyzes each proposed bond issue to determine the need for the improvement, its useful life, and current and future revenues available to provide debt service. Existing debt service requires resources from general governmental resources. The City's enterprise funds do not have debt obligations; however, they do assist in the payment of certain bonds for the Municipal Service Center. Henderson Municipal Water and Henderson Municipal Power & Light may have debt obligations reflected in their respective budgets.

Description of Outstanding Debt

General Obligation Bonds – Series 2010B

During the year ended June 30, 2011, the City issued \$3,605,000 non-taxable bonds to refund and redeem the outstanding City of Ewing, Kentucky, Kentucky Area Development Districts Financing Trust, Lease Acquisition Program Revenue Bonds, Fixed Rate Series 2000H (funding for the City of Henderson, Kentucky), dated July 20, 2000 (the "2000H Obligations"), being bonds maturing on December 1, 2011 - 2016 and term bonds maturing on December 1, 2022, in the total principal amount of \$1,310,000, by providing for the City's prepayment of its lease rental payments pursuant to two lease agreements between the Kentucky Area Development Districts Financing Trust and the City securing the 2000H Obligations, in order to derive debt service savings; and to advance refund and redeem the outstanding City of Ewing, Kentucky, Kentucky Area Development Districts Financing Trust, Lease Acquisition Program Revenue Bonds, Fixed Rate Series 2000Y (funding for the City of Henderson, Kentucky), dated July 20, 2000 (the "2000Y Obligations"), being bonds maturing on December 1, 2015 and term bonds maturing on December 1, 2012, 2014, 2017, 2019 and 2023, in the total principal amount of \$1,470,000, by providing for the City's prepayment of its lease rental payments pursuant to a lease agreement dated December 31, 2003, between the Kentucky Area Development Districts Financing Trust and the City securing the 2000H Obligations, in order to derive debt service savings.

And to refund, by reimbursing the City for its payment on December 15, 2010, of, the City's General Obligation Bond Anticipation Note, Series 2008C (the "2008C Note"), which was presently outstanding in the principal amount of \$650,000 and which matured on December 15, 2010.

This obligation matures in November 2023. Interest rates range from 2.0 % to 3.5%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2011A

During the year ended June 30, 2012, the City issued \$2,085,000 non-taxable bonds to pay costs of the acquisition, construction and equipping of a new municipal fire station within the City, including the costs of the land upon which the fire station is to be located, architectural fees, and other allowable expenditures.

This obligation matures in December 2031. Interest rates range from 0.700% to 4.000%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2012A

During the year ended June 30, 2012, the City issued \$9,995,000 non-taxable bonds to pay costs of issuance, to pay a portion of the costs of the acquisition, construction and installation of additions and improvements to the City's combined and consolidated municipal water, sanitary sewer and storm sewer system, including (1) the renovation and upgrading of the City's North Wastewater Treatment Plant and (2) the construction of a new 12 MGD North Fork Pump Station and approximately 2,400 feet of related 42" gravity sewer lines.

This obligation matures in November 2031. Interest rates range from 1.000% to 3.400%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2013A

During the year ended June 30, 2013, the City issued \$9,730,000 non-taxable bonds to pay costs of issuance, to pay a portion of the costs of the acquisition, construction and installation of additions and improvements to the City's combined and consolidated municipal water, sanitary sewer and storm sewer system, including the installation of a new headworks structure, a third final clarifier, waste and return activated sludge pumping, ultraviolet disinfection, and internal plant piping at the City's North Wastewater Treatment Plant, such additions and improvements to increase the capacity of the Plant from 15 million to 25.5 million gallons per day.

This obligation matures in November 2032. Interest rates range from 0.300% to 2.750%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2014

During the year ended June 30, 2015, the City issued \$8,000,000 non-taxable bonds to pay costs of issuance, to pay a portion of the costs of the acquisition, construction, installation, and equipping of new municipal water, sanitary sewer, and storm sewer improvements and additions to the City's combined and consolidated municipal water, sanitary sewer and storm sewer system.

This obligation matures in November 2034. Interest rates range from 2.0% to 3.5%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2015A

During the year ended June 30, 2016, the City issued \$7,790,000 non-taxable bonds to pay costs of issuance, to pay a portion of the costs of the acquisition; construction, renovation, and equipping of new municipal service center and a new 911 computer assisted dispatch (CAD) and radio tower system.

This obligation matures in September 2035. Interest rates range from 2.0% to 3.75%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2015B

During the year ended June 30, 2016, the City issued \$1,870,000 non-taxable bonds to pay costs of issuance and for the purpose of currently refunding an outstanding assistance agreement dated as of May 1, 1996 between the Kentucky Infrastructure Authority and the City, the proceeds of which were used to finance the costs of the acquisition, construction, installation, and equipping of certain improvements to the City's municipal water, sanitary sewer, and storm sewer system.

This obligation matures in November 2026. Interest rates range from 1.0% to 2.5%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2015C

During the year ended June 30, 2016, the City issued \$1,700,000 non-taxable bonds to pay costs of issuance and for the purpose of currently refunding an outstanding Lease Agreement dated as of May 30, 2005 between the Kentucky Area Development District and the City, the proceeds of which were used to finance certain improvements to the City's municipal water, sanitary sewer, and storm sewer system.

This obligation matures in November 2029. Interest rates range from 2.0% to 2.75%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2016A

During the year ended June 30, 2016, the City issued \$1,725,000 non-taxable bonds to pay costs of issuance, to pay a portion of the costs of the acquisition; construction, renovation, and equipping of new municipal service center.

This obligation matures in March 2036. Interest rates range from 1.0% to 3.5%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2016B

During the year ended June 30, 2016, the City issued \$8,015,000 non-taxable bonds to pay costs of issuance and for the purpose of currently refunding the City's outstanding General Obligation Bonds, Taxable Series 2010A (Build America Bonds-Direct Payment to Issuer), the proceeds of which were used to finance the costs of the acquisition, construction and installation of additions and improvements to the City's combined and consolidated municipal water, sanitary sewer and storm sewer system, including the installation of new water and sanitary sewer lines and the conversion of existing sanitary sewer lines to storm sewer lines in the downtown area.

This obligation matures in November 2030. Interest rates range from 2.0% to 2.5%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2017A

During the year ended June 30, 2017, the City issued \$3,155,000 non-taxable bonds to pay costs of issuance, to pay a portion of the costs of the acquisition; construction, renovation, and equipping of new municipal service center and a new 911 computer assisted dispatch (CAD) and radio tower system.

This obligation matures in March 2037. Interest rates range from 2.0% to 3.0%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2017B

During the year ended June 30, 2017, the City issued \$2,390,000 non-taxable bonds to pay costs of issuance and for the purpose of currently refunding the City's outstanding Revenue Bonds, Series 2006A, the proceeds of which were used to finance the costs of the acquisition, construction and installation of additions and improvements to the City's combined and consolidated municipal water, sanitary sewer and storm sewer system.

This obligation matures in November 2026. The interest rate is 3.0%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2017C

During the year ended June 30, 2017, the City issued \$2,250,000 non-taxable bonds to pay costs of issuance and for the purpose of partially refunding the City's outstanding General Obligation Bonds, non-taxable Series 2007.

The proceeds of the 2007 Bonds were used to advance refund the outstanding KADD loan dated March 9, 2000, pay costs of construction of a new fire station, to pay for the acquisition and development of additional riverfront property near downtown, and other allowable expenditures.

This obligation matures in April 2027. The interest rate is 3.0%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

Computation of Legal Debt Margin

Debt margin is a calculation based on the assessed value of property located within the City limits. The debt limit is established by Kentucky state statute and is limited to 10% of assessed value. The City's estimated legal debt margin at June 30, 2019 was approximately \$150,692,000 million. Based on outstanding debt of \$47,920,000, the remaining margin is \$102,772,000 or 68.2%. The calculation of constitutional and statutory limitation on indebtedness can be found on page B-33.

Bond Rating

With the inclusion of the most recent general obligation bond issuance for the City of Henderson, Moody's Investors Service has issued a rating of Aa3. The Aa3 is considered investment grade. For the long-term, Aa3 is rated as high quality and very low credit risk and for the short-term, it is rated as the best ability to repay short-term debt. There were no changes to the credit rating in the Issuer Comment Report issued by Moody's Investor's Service on March 11, 2019.

CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	\$3,605,000 General Obligation Bonds Series 2010B 2.000% - 3.500%			\$2,085,000 General Obligation Bonds Series 2011A 0.700% - 4.000%			\$9,995,000 General Obligation Bonds Series 2012A 1.000% - 3.400%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2020	\$ 320,000.00	\$ 34,231.26	\$ 354,231.26	\$ 95,000.00	\$ 51,453.76	\$ 146,453.76	\$ 460,000.00	\$ 189,507.50	\$ 649,507.50
2021	330,000.00	24,881.26	354,881.26	95,000.00	48,841.26	143,841.26	470,000.00	180,207.50	650,207.50
2022	190,000.00	16,843.75	206,843.75	100,000.00	45,916.26	145,916.26	480,000.00	170,407.50	650,407.50
2023	195,000.00	10,465.63	205,465.63	100,000.00	42,916.26	142,916.26	490,000.00	159,488.75	649,488.75
2024	205,000.00	3,587.50	208,587.50	105,000.00	39,775.63	144,775.63	500,000.00	147,420.00	647,420.00
2025	-	-	-	110,000.00	36,347.50	146,347.50	515,000.00	134,217.50	649,217.50
2026	-	-	-	110,000.00	32,580.00	142,580.00	530,000.00	119,580.00	649,580.00
2027	-	-	-	115,000.00	28,300.00	143,300.00	545,000.00	103,720.00	648,720.00
2028	-	-	-	120,000.00	23,600.00	143,600.00	565,000.00	87,070.00	652,070.00
2029	-	-	-	125,000.00	18,700.00	143,700.00	580,000.00	69,532.50	649,532.50
2030	-	-	-	130,000.00	13,600.00	143,600.00	600,000.00	50,870.00	650,870.00
2031	-	-	-	135,000.00	8,300.00	143,300.00	620,000.00	31,195.00	651,195.00
2032	-	-	-	140,000.00	2,800.00	142,800.00	640,000.00	10,560.00	650,560.00
2033	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-
	\$ 1,240,000.00	\$ 90,009.40	\$ 1,330,009.40	\$ 1,480,000.00	\$ 393,130.67	\$ 1,873,130.67	\$ 6,995,000.00	\$ 1,453,776.25	\$ 8,448,776.25

CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	\$9,730,000 General Obligation Bonds Series 2013A 0.300% - 2.750%			\$8,000,000 General Obligation Bonds Series 2014 2.0% - 3.5%			\$7,790,000 General Obligation Bonds Series 2015A 2.0% - 3.75%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2020	\$ 445,000.00	\$ 163,775.00	\$ 608,775.00	\$ 345,000.00	\$ 186,175.00	\$ 531,175.00	\$ 330,000.00	\$ 191,382.50	\$ 521,382.50
2021	455,000.00	154,775.00	609,775.00	350,000.00	179,225.00	529,225.00	335,000.00	184,732.50	519,732.50
2022	465,000.00	145,575.00	610,575.00	360,000.00	172,125.00	532,125.00	340,000.00	177,982.50	517,982.50
2023	475,000.00	136,175.00	611,175.00	365,000.00	164,875.00	529,875.00	350,000.00	171,082.50	521,082.50
2024	485,000.00	126,575.00	611,575.00	375,000.00	157,006.25	532,006.25	355,000.00	164,032.50	519,032.50
2025	495,000.00	116,775.00	611,775.00	385,000.00	147,975.00	532,975.00	365,000.00	156,832.50	521,832.50
2026	505,000.00	106,459.38	611,459.38	390,000.00	138,287.50	528,287.50	370,000.00	149,297.50	519,297.50
2027	515,000.00	95,621.88	610,621.88	400,000.00	127,912.50	527,912.50	380,000.00	140,187.50	520,187.50
2028	525,000.00	83,587.50	608,587.50	415,000.00	116,187.50	531,187.50	390,000.00	129,112.50	519,112.50
2029	540,000.00	70,275.00	610,275.00	425,000.00	103,587.50	528,587.50	405,000.00	117,187.50	522,187.50
2030	555,000.00	55,893.75	610,893.75	440,000.00	90,062.50	530,062.50	415,000.00	104,887.50	519,887.50
2031	570,000.00	40,425.00	610,425.00	455,000.00	75,518.75	530,518.75	430,000.00	91,675.00	521,675.00
2032	585,000.00	24,543.75	609,543.75	470,000.00	60,487.50	530,487.50	445,000.00	77,456.25	522,456.25
2033	600,000.00	8,250.00	608,250.00	485,000.00	44,362.50	529,362.50	460,000.00	62,175.00	522,175.00
2034	-	-	-	505,000.00	27,037.50	532,037.50	475,000.00	45,812.50	520,812.50
2035	-	-	-	520,000.00	9,100.00	529,100.00	490,000.00	28,312.50	518,312.50
2036	-	-	-	-	-	-	510,000.00	9,562.50	519,562.50
2037	-	-	-	-	-	-	-	-	-
	\$ 7,215,000.00	\$ 1,328,706.26	\$ 8,543,706.26	\$ 6,685,000.00	\$ 1,799,925.00	\$ 8,484,925.00	\$ 6,845,000.00	\$ 2,001,711.25	\$ 8,846,711.25

CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	\$1,870,000 General Obligation Bonds Series 2015B 1.0% - 2.5%			\$1,700,000 General Obligation Bonds Series 2015C 2.0% - 2.75%			\$1,685,000 General Obligation Bonds Series 2016A 2.0% - 2.75%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2020	\$ 160,000.00	\$ 23,368.76	\$ 183,368.76	\$ 110,000.00	\$ 30,375.00	\$ 140,375.00	\$ 75,000.00	\$ 39,287.50	\$ 114,287.50
2021	160,000.00	21,168.76	181,168.76	115,000.00	28,125.00	143,125.00	75,000.00	38,350.00	113,350.00
2022	165,000.00	18,318.76	183,318.76	115,000.00	25,825.00	140,825.00	75,000.00	37,225.00	112,225.00
2023	165,000.00	15,018.76	180,018.76	120,000.00	23,475.00	143,475.00	80,000.00	35,725.00	115,725.00
2024	170,000.00	11,668.76	181,668.76	125,000.00	21,025.00	146,025.00	80,000.00	34,125.00	114,125.00
2025	175,000.00	8,109.38	183,109.38	125,000.00	18,368.75	143,368.75	80,000.00	32,525.00	112,525.00
2026	180,000.00	4,000.00	184,000.00	130,000.00	15,500.00	145,500.00	80,000.00	30,925.00	110,925.00
2027	70,000.00	875.00	70,875.00	135,000.00	12,350.00	147,350.00	85,000.00	28,925.00	113,925.00
2028	-	-	-	135,000.00	8,975.00	143,975.00	85,000.00	26,800.00	111,800.00
2029	-	-	-	140,000.00	5,362.50	145,362.50	90,000.00	24,675.00	114,675.00
2030	-	-	-	125,000.00	1,718.75	126,718.75	90,000.00	22,425.00	112,425.00
2031	-	-	-	-	-	-	95,000.00	19,725.00	114,725.00
2032	-	-	-	-	-	-	95,000.00	16,875.00	111,875.00
2033	-	-	-	-	-	-	100,000.00	14,025.00	114,025.00
2034	-	-	-	-	-	-	100,000.00	11,025.00	111,025.00
2035	-	-	-	-	-	-	105,000.00	7,525.00	112,525.00
2036	-	-	-	-	-	-	110,000.00	3,850.00	113,850.00
2037	-	-	-	-	-	-	-	-	-
	\$ 1,245,000.00	\$ 102,528.18	\$ 1,347,528.18	\$ 1,375,000.00	\$ 191,100.00	\$ 1,566,100.00	\$ 1,500,000.00	\$ 424,012.50	\$ 1,924,012.50

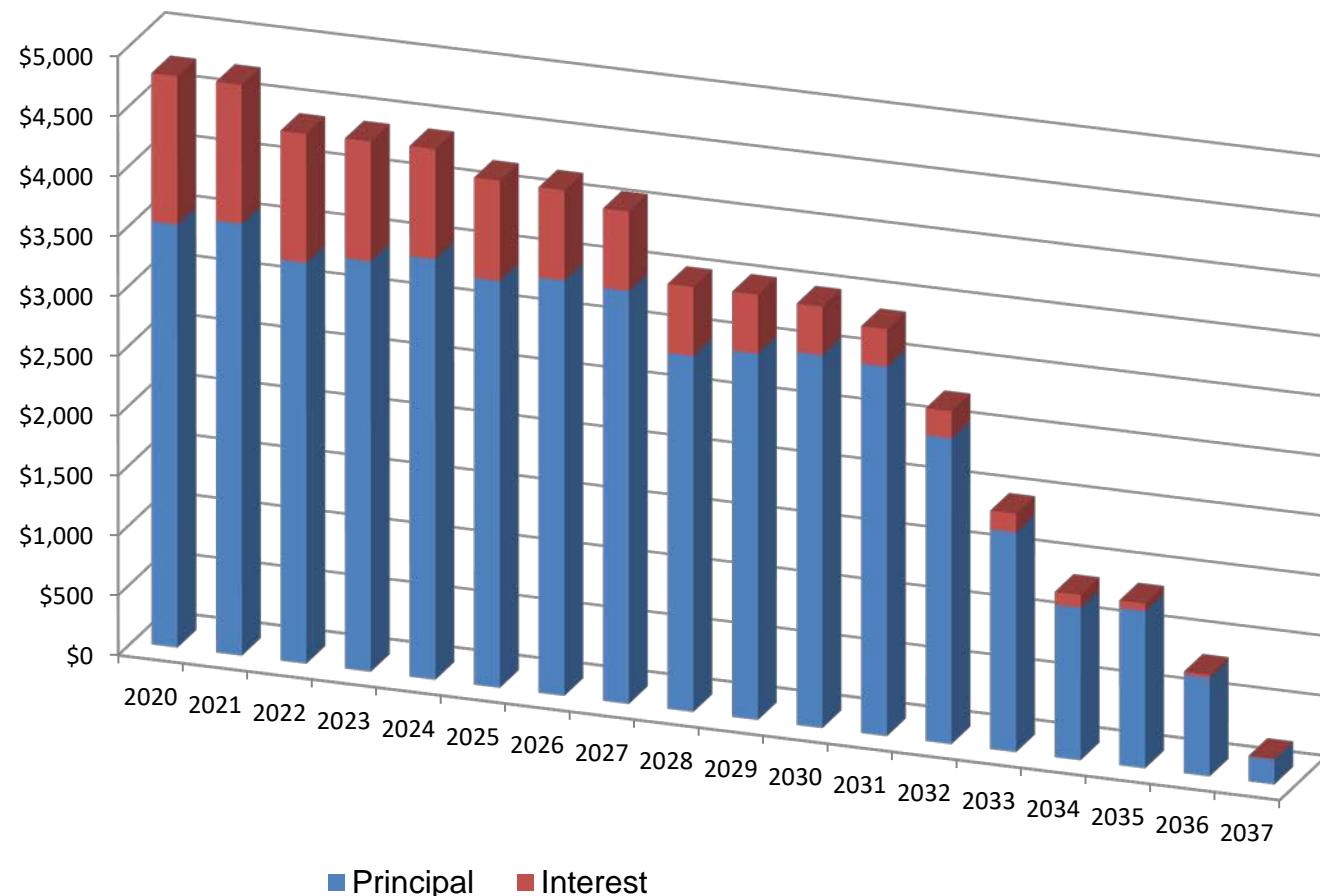
CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	\$8,315,000 General Obligation Bonds Series 2016B 2.0% - 2.75%			\$3,155,000 General Obligation Bonds Series 2017A 2.0% - 3.0%			\$2,390,000 General Obligation Bonds Series 2017B 3.00%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2020	\$ 490,000.00	\$ 130,800.00	\$ 620,800.00	\$ 125,000.00	\$ 87,600.00	\$ 212,600.00	\$ 220,000.00	\$ 56,100.00	\$ 276,100.00
2021	505,000.00	120,850.00	625,850.00	130,000.00	83,850.00	213,850.00	225,000.00	49,425.00	274,425.00
2022	510,000.00	110,700.00	620,700.00	130,000.00	79,950.00	209,950.00	235,000.00	42,525.00	277,525.00
2023	520,000.00	100,400.00	620,400.00	135,000.00	76,050.00	211,050.00	240,000.00	35,400.00	275,400.00
2024	530,000.00	89,900.00	619,900.00	140,000.00	72,000.00	212,000.00	250,000.00	28,050.00	278,050.00
2025	540,000.00	79,200.00	619,200.00	145,000.00	67,800.00	212,800.00	260,000.00	20,400.00	280,400.00
2026	550,000.00	68,300.00	618,300.00	150,000.00	63,450.00	213,450.00	270,000.00	12,450.00	282,450.00
2027	560,000.00	57,200.00	617,200.00	155,000.00	58,950.00	213,950.00	280,000.00	4,200.00	284,200.00
2028	575,000.00	45,850.00	620,850.00	160,000.00	54,300.00	214,300.00	-	-	-
2029	585,000.00	34,250.00	619,250.00	165,000.00	49,500.00	214,500.00	-	-	-
2030	590,000.00	21,762.50	611,762.50	165,000.00	44,550.00	209,550.00	-	-	-
2031	605,000.00	7,562.50	612,562.50	170,000.00	39,600.00	209,600.00	-	-	-
2032	-	-	-	175,000.00	34,500.00	209,500.00	-	-	-
2033	-	-	-	185,000.00	29,250.00	214,250.00	-	-	-
2034	-	-	-	190,000.00	23,700.00	213,700.00	-	-	-
2035	-	-	-	195,000.00	18,000.00	213,000.00	-	-	-
2036	-	-	-	200,000.00	12,150.00	212,150.00	-	-	-
2037	-	-	-	205,000.00	6,150.00	211,150.00	-	-	-
	\$ 6,560,000.00	\$ 866,775.00	\$ 7,426,775.00	\$ 2,920,000.00	\$ 901,350.00	\$ 3,821,350.00	\$ 1,980,000.00	\$ 248,550.00	\$ 2,228,550.00

CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	\$2,250,000 General Obligation Bonds Series 2017C 3.00%			TOTAL			FISCAL YEAR
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	
2020	\$ 355,000.00	\$ 56,400.00	\$ 411,400.00	\$ 3,530,000.00	\$ 1,240,456.28	\$ 4,770,456.28	2020
2021	360,000.00	45,750.00	405,750.00	3,605,000.00	1,160,181.28	4,765,181.28	2021
2022	180,000.00	34,950.00	214,950.00	3,345,000.00	1,078,343.77	4,423,343.77	2022
2023	190,000.00	29,550.00	219,550.00	3,425,000.00	1,000,621.90	4,425,621.90	2023
2024	190,000.00	23,850.00	213,850.00	3,510,000.00	919,015.64	4,429,015.64	2024
2025	200,000.00	18,150.00	218,150.00	3,395,000.00	836,700.63	4,231,700.63	2025
2026	200,000.00	12,150.00	212,150.00	3,465,000.00	752,979.38	4,217,979.38	2026
2027	205,000.00	6,150.00	211,150.00	3,445,000.00	664,391.88	4,109,391.88	2027
2028	-	-	-	2,970,000.00	575,482.50	3,545,482.50	2028
2029	-	-	-	3,055,000.00	493,070.00	3,548,070.00	2029
2030	-	-	-	3,110,000.00	405,770.00	3,515,770.00	2030
2031	-	-	-	3,080,000.00	314,001.25	3,394,001.25	2031
2032	-	-	-	2,550,000.00	227,222.50	2,777,222.50	2032
2033	-	-	-	1,830,000.00	158,062.50	1,988,062.50	2033
2034	-	-	-	1,270,000.00	107,575.00	1,377,575.00	2034
2035	-	-	-	1,310,000.00	62,937.50	1,372,937.50	2035
2036	-	-	-	820,000.00	25,562.50	845,562.50	2036
2037	-	-	-	205,000.00	6,150.00	211,150.00	2037
	\$ 1,880,000.00	\$ 226,950.00	\$ 2,106,950.00	\$ 47,920,000.00	\$ 10,028,524.51	\$ 57,948,524.51	

City of Henderson, KY Annual Debt Payments (in \$1,000s)



CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT
NET OF HENDERSON WATER UTILITY

FISCAL YEAR	\$3,605,000 General Obligation Bonds - City Share Series 2010B 2.000% - 3.500%			\$2,085,000 General Obligation Bonds Series 2011A 0.700% - 4.000%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2019 - 20	\$ 193,703.00	\$ 19,898.82	\$ 213,601.82	\$ 95,000.00	\$ 51,453.76	\$ 146,453.76
2020 - 21	195,910.00	14,541.65	210,451.65	95,000.00	48,841.26	143,841.26
2021 - 22	198,329.00	8,872.95	207,201.95	100,000.00	45,916.26	145,916.26
2022 - 23	55,798.00	4,991.29	60,789.29	100,000.00	42,916.26	142,916.26
2023 - 24	58,183.00	3,102.74	61,285.74	105,000.00	39,775.63	144,775.63
2024 - 25	60,597.00	1,060.45	61,657.45	110,000.00	36,347.50	146,347.50
2025 - 26	-	-	-	110,000.00	32,580.00	142,580.00
2026 - 27	-	-	-	115,000.00	28,300.00	143,300.00
2027 - 28	-	-	-	120,000.00	23,600.00	143,600.00
2028 - 29	-	-	-	125,000.00	18,700.00	143,700.00
2029 - 30	-	-	-	130,000.00	13,600.00	143,600.00
2030 - 31	-	-	-	135,000.00	8,300.00	143,300.00
2031 - 32	-	-	-	140,000.00	2,800.00	142,800.00
2032 - 33	-	-	-	-	-	-
2033 - 34	-	-	-	-	-	-
2034 - 35	-	-	-	-	-	-
2035 - 36	-	-	-	-	-	-
2036 - 37	-	-	-	-	-	-
	\$ 762,520.00	\$ 52,467.90	\$ 814,987.90	\$ 1,480,000.00	\$ 393,130.67	\$ 1,873,130.67

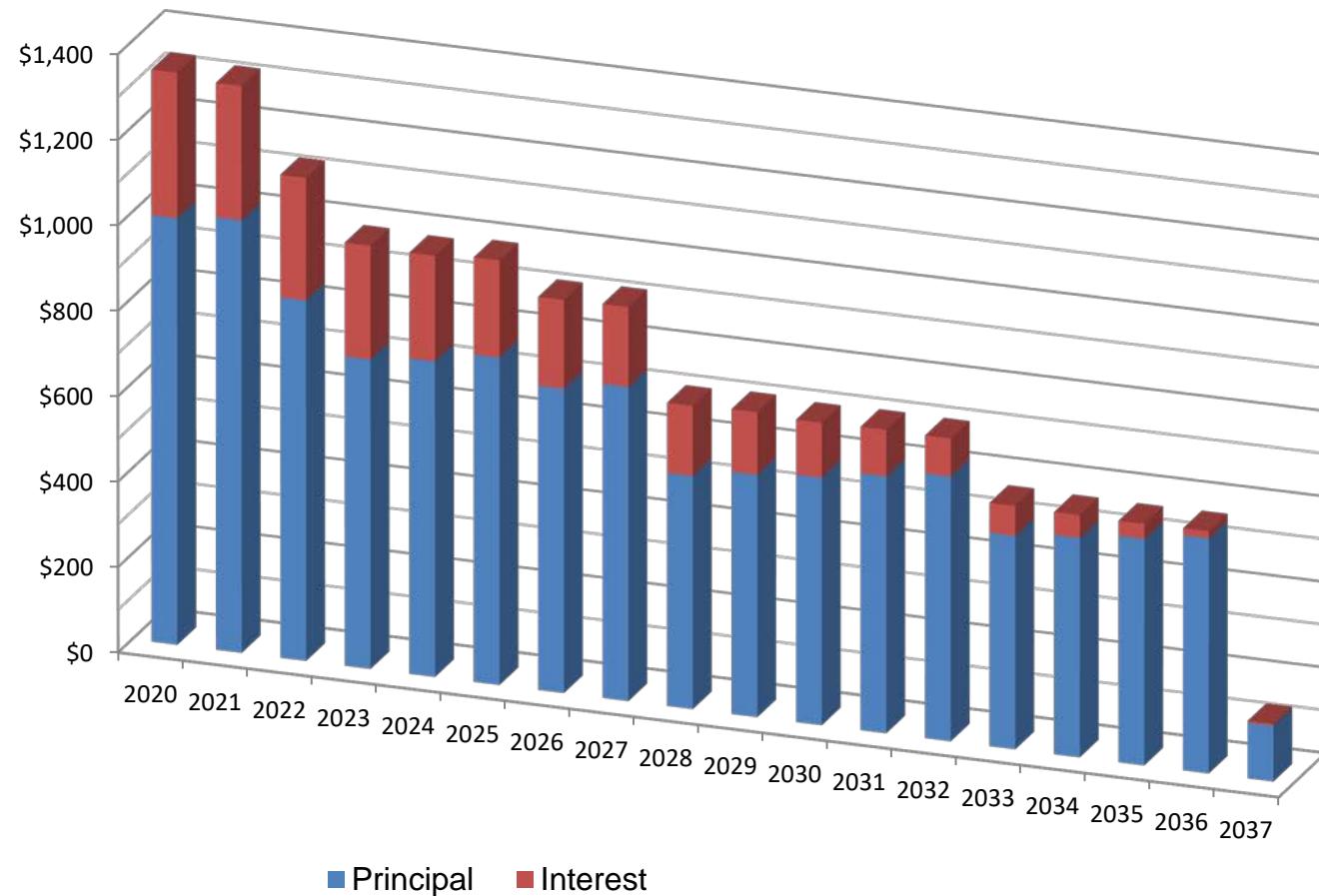
CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT
NET OF HENDERSON WATER UTILITY

FISCAL YEAR	\$7,790,000			\$1,685,000			\$3,155,000		
	General Obligation Bonds Series 2015A 2.0% - 3.75%			General Obligation Bonds Series 2016A 2.0% - 2.75%			General Obligation Bonds Series 2017A 2.0% - 3.0%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2019 - 20	\$ 234,286.80	\$ 135,873.92	\$ 370,160.72	\$ 40,914.75	\$ 21,432.51	\$ 62,347.26	\$ 79,445.00	\$ 55,675.06	\$ 135,120.06
2020 - 21	237,836.60	131,152.69	368,989.29	40,914.75	20,921.08	61,835.83	82,622.80	53,291.71	135,914.51
2021 - 22	241,386.40	126,360.46	367,746.86	40,914.75	20,307.35	61,222.10	82,622.80	50,813.02	133,435.82
2022 - 23	248,486.00	121,461.73	369,947.73	43,642.40	19,489.06	63,131.46	85,800.60	48,334.34	134,134.94
2023 - 24	252,035.80	116,456.51	368,492.31	43,642.40	18,616.21	62,258.61	88,978.40	45,760.32	134,738.72
2024 - 25	259,135.40	111,344.80	370,480.20	43,642.40	17,743.36	61,385.76	92,156.20	43,090.97	135,247.17
2025 - 26	262,685.20	105,995.25	368,680.45	43,642.40	16,870.52	60,512.92	95,334.00	40,326.28	135,660.28
2026 - 27	269,784.80	99,527.52	369,312.32	46,370.05	15,779.46	62,149.51	98,511.80	37,466.26	135,978.06
2027 - 28	276,884.40	91,664.71	368,549.11	46,370.05	14,620.20	60,990.25	101,689.60	34,510.91	136,200.51
2028 - 29	287,533.80	83,198.44	370,732.24	49,097.70	13,460.95	62,558.65	104,867.40	31,460.22	136,327.62
2029 - 30	294,633.40	74,465.93	369,099.33	49,097.70	12,233.51	61,331.21	104,867.40	28,314.20	133,181.60
2030 - 31	305,282.80	65,085.58	370,368.38	51,825.35	10,760.58	62,585.93	108,045.20	25,168.18	133,213.38
2031 - 32	315,932.20	54,990.84	370,923.04	51,825.35	9,205.82	61,031.17	111,223.00	21,926.82	133,149.82
2032 - 33	326,581.60	44,141.76	370,723.36	54,553.00	7,651.06	62,204.06	117,578.60	18,590.13	136,168.73
2033 - 34	337,231.00	32,525.04	369,756.04	54,553.00	6,014.47	60,567.47	120,756.40	15,062.77	135,819.17
2034 - 35	347,880.40	20,100.74	367,981.14	57,280.65	4,105.11	61,385.76	123,934.20	11,440.08	135,374.28
2035 - 36	362,079.60	6,788.99	368,868.59	60,008.30	2,100.29	62,108.59	127,112.00	7,722.05	134,834.05
2036 - 37	-	-	-	-	-	-	130,289.80	3,908.69	134,198.49
	\$ 4,859,676.20	\$ 1,421,134.92	\$ 6,280,811.12	\$ 818,295.00	\$ 231,311.54	\$ 1,049,606.54	\$ 1,855,835.20	\$ 572,862.01	\$ 2,428,697.21

CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT
NET OF HENDERSON WATER UTILITY

FISCAL YEAR	\$2,230,000 General Obligation Bonds Series 2017C 3.00%			TOTAL			FISCAL YEAR
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	
2019 - 20	\$ 355,000.00	\$ 56,400.00	\$ 411,400.00	\$ 998,349.55	\$ 340,734.07	\$ 1,339,083.62	2019 - 20
2020 - 21	360,000.00	45,750.00	405,750.00	1,012,284.15	314,498.38	1,326,782.53	2020 - 21
2021 - 22	180,000.00	34,950.00	214,950.00	843,252.95	287,220.04	1,130,472.99	2021 - 22
2022 - 23	190,000.00	29,550.00	219,550.00	723,727.00	266,742.68	990,469.68	2022 - 23
2023 - 24	190,000.00	23,850.00	213,850.00	737,839.60	247,561.41	985,401.01	2023 - 24
2024 - 25	200,000.00	18,150.00	218,150.00	765,531.00	227,737.08	993,268.08	2024 - 25
2025 - 26	200,000.00	12,150.00	212,150.00	711,661.60	207,922.05	919,583.65	2025 - 26
2026 - 27	205,000.00	6,150.00	211,150.00	734,666.65	187,223.23	921,889.88	2026 - 27
2027 - 28	-	-	-	544,944.05	164,395.82	709,339.87	2027 - 28
2028 - 29	-	-	-	566,498.90	146,819.61	713,318.51	2028 - 29
2029 - 30	-	-	-	578,598.50	128,613.64	707,212.14	2029 - 30
2030 - 31	-	-	-	600,153.35	109,314.34	709,467.69	2030 - 31
2031 - 32	-	-	-	618,980.55	88,923.48	707,904.03	2031 - 32
2032 - 33	-	-	-	498,713.20	70,382.95	569,096.15	2032 - 33
2033 - 34	-	-	-	512,540.40	53,602.28	566,142.68	2033 - 34
2034 - 35	-	-	-	529,095.25	35,645.94	564,741.19	2034 - 35
2035 - 36	-	-	-	549,199.90	16,611.34	565,811.24	2035 - 36
2036 - 37	-	-	-	130,289.80	3,908.69	134,198.49	2036 - 37
	\$ 1,880,000.00	\$ 226,950.00	\$ 2,106,950.00	\$ 11,656,326.40	\$ 2,897,857.03	\$ 14,554,183.43	

**City of Henderson, KY
Annual Debt Payments
Net of Henderson Water Utility
(in \$1,000s)**



CITY OF HENDERSON
DIRECT and OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of JUNE 30, 2018

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable (a)	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
Henderson County Schools (c)	\$ 36,365,027	60.00% (b)	\$ 21,819,016
Henderson County (d)			
Henderson County Public Properties Corp.	9,081,853	60.00% (b)	<u>5,449,112</u>
Subtotal, overlapping debt			\$ 27,268,128
City direct debt			<u>53,878,550</u>
Total direct and overlapping debt			<u><u>\$ 81,146,678</u></u>

Note: This exhibit excludes the debt to be retired by the City's component units through rates. Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Henderson. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account.

- a) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within Henderson's boundaries and dividing it by each unit's total taxable assessed value.
- b) Determined by the ratio of assessed valuation of property subject to taxation in the City of Henderson to the value of property in the overlapping units.
- c) Obtained from Henderson County Board of Education for fiscal year 2018.
- d) Obtained from the Henderson County Treasurer's Office, does not include Judicial Center.

CITY OF HENDERSON , KENTUCKY
RATIOS of OUTSTANDING DEBT by TYPE
LAST TEN FISCAL YEARS

Year	General Bonded Debt			Other Governmental Activities Debt						Business-Type Activities			Percentage of Personal Income		
	General Obligation Bonds	Actual Taxable Value of Property	Percentage of Actual Taxable Value of Property	Population	Per Capita	Bond Anticipation Note		General Obligation Contracts	Capital Leases	Total Primary Government ^{b)}	Per Capita	Per Capita Income			
2009	4,775,000	1,647,584,000	0.29%	27,933	\$ 171	\$ 1,583,737	a)	\$ 1,523,303	\$ -	\$ 7,882,040	\$ 282	\$ 29,434	0.96%		
2010	4,535,000	1,726,353,000	0.26%	27,952	162	1,583,737		1,405,000	-	7,523,737	269	31,265	0.86%		
2011	18,000,000	1,747,829,333	1.03%	28,757	626	-		-	-	18,000,000	626	31,265	2.00%		
2012	29,125,000	1,771,067,333	1.64%	28,853	1,009	-		-	-	29,125,000	1,009	31,265	3.23%		
2013	37,395,000	1,833,587,019	2.04%	28,911	1,293	-		-	-	37,395,000	1,293	32,311	4.00%		
2014	35,500,000	1,844,099,929	1.93%	28,832	1,231	-		-	-	35,500,000	1,231	33,351	3.69%		
2015	41,590,000	1,865,430,988	2.23%	28,900	1,439	-		-	-	41,590,000	1,439	34,958	4.12%		
2016	52,230,000	1,906,703,477	2.74%	28,890	1,808	-		-	-	52,230,000	1,808	34,671	5.21%		
2017	54,745,000	1,933,640,240	2.83%	28,841	1,898	-		-	-	54,745,000	1,898	34,879	5.44%		
2018	51,365,000	1,972,685,000	2.60%	29,108	1,765	-		-	2,513,550	c)	-	53,878,550	1,851	36,794	5.03%

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

a) In 2009, the City drew down \$1.6 million of a \$4.0 million bond anticipation note.

b) Includes general bonded debt, other governmental activities debt, and business-type activities debt.

CITY OF HENDERSON, KENTUCKY
GENERAL BONDED DEBT OUTSTANDING and LEGAL DEBT LIMIT
LAST TEN FISCAL YEARS
(in thousands of dollars)

Company	2009	2010	2011	2012	2013	2014	Fiscal Year				2018
							2015	2016	2017		
General Bonded											
General bonded debt outstanding	\$ 4,775	\$ 4,535	\$ 18,000	\$ 29,125	\$ 37,395	\$ 35,500	\$ 41,590	\$ 52,230	\$ 54,745	\$ 51,365	
Other bonded debt	1,584	1,584	-	-	-	-	-	-	-	-	
Total bonded debt	6,359	6,119	18,000	29,125	37,395	35,500	41,590	52,230	54,745	51,365	
Debt not bonded	\$ 1,523	\$ 1,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,514
Total Debt	\$ 7,882	\$ 7,524	\$ 18,000	\$ 29,125	\$ 37,395	\$ 35,500	\$ 41,590	\$ 52,230	\$ 54,745	\$ 53,879	
Estimated actual property value	\$ 1,647,584	\$ 1,726,353	\$ 1,747,829	\$ 1,771,067	\$ 1,833,587	\$ 1,844,100	\$ 1,865,431	\$ 1,906,703	\$ 1,933,640	\$ 1,972,685	
Percentage of estimated actual property value	0.48%	0.44%	1.03%	1.64%	2.04%	1.93%	2.23%	2.74%	2.83%	2.73%	
Population	27,933	27,952	28,757	28,853	28,911	28,832	28,900	28,890	28,841	29,108	
Per capita	\$ 228	\$ 219	\$ 626	\$ 1,009	\$ 1,293	\$ 1,231	\$ 1,439	\$ 1,808	\$ 1,898	\$ 1,765	
Less: Amounts set aside to repay general debt	269	1,018	918	1,131	1,725	2,124	1,979	2,024	1,244	251	
Total net debt applicable to debt limit	\$ 7,613	\$ 6,506	\$ 17,082	\$ 27,994	\$ 35,670	\$ 33,376	\$ 39,611	\$ 50,206	\$ 53,501	\$ 53,628	
Legal Debt Limit (a)	\$ 105,167	\$ 107,144	\$ 107,909	\$ 109,530	\$ 110,129	\$ 110,727	\$ 112,183	\$ 113,954	\$ 115,339	\$ 118,293	
Remaining debt limit	\$ 97,554	\$ 100,638	\$ 90,827	\$ 81,536	\$ 74,459	\$ 77,351	\$ 72,572	\$ 63,748	\$ 61,838	\$ 64,666	
Percentage of remaining net debt limit	92.8%	93.9%	84.2%	74.4%	67.6%	69.9%	64.7%	55.9%	53.6%	54.7%	
Percentage of net debt exhausted	7.2%	6.1%	15.8%	25.6%	32.4%	30.1%	35.3%	44.1%	46.4%	45.3%	

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

a) – Section 158 of the Kentucky Constitution states that cities, having a population of fifteen thousand or more, shall not incur indebtedness to an amount exceeding 10% on the value of the taxable property therein, to be estimated by the last assessment previous to the incurring of the indebtedness, unless in case of emergency, the public health or safety should so require.

CITY OF HENDERSON, KENTUCKY
CALCULATION OF CONSTITUTIONAL AND STATUTORY LIMITATION ON INDEBTEDNESS
ESTIMATION AS OF JUNE 30, 2019

Calculation of Constitutional and Statutory Limitation on Indebtedness of Issuer:

The estimated value of all taxable property within the jurisdictional bounds of the Issuer pursuant to the most recent certified assessment of the PVA Administrative Support Branch of the Department of Local Government of the Commonwealth of Kentucky dated as of January 1, 2018:

x The percentage limitation applicable to such property pursuant to Section 158 of the Kentucky Constitution and Section 66.041 of the Kentucky Revised Statutes (the "KRS"):

= The maximum indebtedness that may be incurred by the Issuer as of the date hereof:

	\$ 1,506,925,974
	10.00%
	\$ 150,692,597

Calculation of Net Indebtedness of the Issuer Subject to the Constitutional and Statutory Limit:

Outstanding principal balance of all bonds, notes, commercial paper, and other instruments in writing evidencing the obligation of the Issuer to repay or guarantee the repayment of money borrowed, or to pay interest by, or to pay at any future time, other money obligations as of the date hereof:

(a) General Obligation Bonds, Series 2010B	\$ 1,240,000
(b) General Obligation Bonds, Series 2011A	1,480,000
(c) Electric System Revenue Bonds, Series 2011A ("2011A ESR Bonds")	8,165,000
(d) Electric System Revenue Bonds, Series 2011B ("2011B ESR Bonds")	2,595,000
(e) General Obligation Bonds, Series 2012A	6,995,000
(f) General Obligation Bonds, Series 2013A	7,215,000
(g) General Obligation Bonds, Series 2014	6,685,000
(h) General Obligation Bonds, Series 2015A	6,845,000
(i) General Obligation Bonds, Series 2015B	1,245,000
(j) General Obligation Bonds, Series 2015C	1,375,000
(k) General Obligation Bonds, Series 2016A	1,500,000
(l) General Obligation Bonds, Series 2016B	6,560,000
(m) General Obligation Bonds, Series 2017A	2,920,000
(n) General Obligation Bonds, Series 2017B	1,980,000
(o) General Obligation Bonds, Series 2017C	1,880,000

Total outstanding principal balance of all bonds, notes, commercial paper and other instruments:

	\$ 58,680,000
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Less: Indebtedness Not Subject to the Limitation Pursuant to KRS 66.031:

- (a) Obligations issued in anticipation of the levy or collection of special assessments which are payable solely from those assessments or are otherwise self-supporting obligations: -
- (b) Obligations issued in anticipation of the collection of current taxes or revenues for the fiscal year which are payable within that fiscal year: -
- (c) Obligations, which are not self-supporting obligations, issued after July 15, 1996, by any instrumentality of the issuer created for the purpose of financing public projects for which there has been no pledge to the payment of debt charges of any tax of the issuer or for which there is no covenant by the issuer to collect or levy a tax to pay debt charges: -
- (d) Self-supporting obligations and other obligations for which there has been no pledge to the payment of debt charges of any tax of the issuer or for which there is no covenant by the issuer to collect or levy a tax to pay debt charges:
 - (i) 2011A ESR Bonds \$ (8,165,000)
 - (ii) 2011B ESR Bonds \$ (2,595,000)

Subtotal

	(10,760,000)
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- (e) Obligations issued to pay costs of public projects to the extent they are issued in anticipation of the receipt of, and are payable as to principal from, federal or state grants within that fiscal year: -
- (f) Leases entered into under KRS 65.940 to 65.956 which are not tax-supported leases: -
- (g) Bonds issued in the case of an emergency, when the public health or safety should so require: -
- (h) Bonds issued to fund a floating indebtedness: -

Net Indebtedness subject to Constitutional Limit Pursuant to Section 158 of the Kentucky Constitution and KRS 66.041:

	\$ 47,920,000
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Legal Debt Margin (Maximum Permitted Indebtedness Less Net Indebtedness Subject to Constitutional Limit)

	\$ 102,772,597
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Total Authorized Positions by Fund

	2018	Fiscal Year		2020	2018	Fiscal Year		2020	Fiscal Year		
		2019	Full-Time			2019	Part-Time		2018	2019	2020
General Fund											
Administration	21.50	21.50	20.50	0.00	0.00	0.00		1.00	1.00	1.00	
Finance	27.00	27.00	26.00	3.00	3.00	3.00		0.00	0.00	1.00	
Information Technology	6.00	6.00	6.00	0.00	0.00	0.00		0.00	0.00	0.00	
Fire	62.00	62.00	62.00	0.00	0.00	0.00		0.00	0.00	0.00	
Parks & Recreation	14.00	14.00	12.00	2.00	2.00	2.00		23.00	23.00	21.00	
Police	71.75 *	72.75 *	71.00 *	3.00	3.00	3.00		4.00	4.00	4.00	
Public Works	25.25	25.25	22.25	0.00	0.00	0.00		1.00	1.00	0.00	
General Fund Total	227.50	228.50	219.75	8.00	8.00	8.00		29.00	29.00	27.00	
Gas System	26.00	25.00	25.00	0.00	0.00	0.00		3.00	2.00	2.00	
Cemetery	4.00	4.00	4.00	0.00	0.00	0.00		0.00	0.00	0.00	
Public Way Improvement	11.75	11.75	11.75	0.00	0.00	0.00		0.00	0.00	0.00	
Mass Transit	13.00	13.00	13.00	2.00	2.00	1.00		3.00	3.00	2.00	
Sanitation	18.50	17.50	17.50	0.00	0.00	0.00		3.00	3.00	3.00	
Communications	16.25	16.25	16.00	0.00	0.00	0.00		4.00	4.00	4.00	
GRAND TOTAL	317.00	316.00	307.00	10.00	10.00	9.00		42.00	41.00	38.00	

Administration Department

PERSONNEL SCHEDULE City Manager	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
011			
City Manager	1	1	1
Community Relations Mgr/Public Information Officer	1	1	1
Executive Assistant	1	1	0
Administrative Liaison	0	0	0.75
Secretary, Senior	0.5	0.5	0.5
	3.5	3.5	3.25

PERSONNEL SCHEDULE City Attorney	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
012			
City Attorney	1	1	1
Legal Secretary	1	1	1
	2	2	2

PERSONNEL SCHEDULE City Clerk	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
013			
City Clerk	1	1	1
	1	1	1

PERSONNEL SCHEDULE Human Relations	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
016			
Executive Director, Human Rights Commission	1	1	0
	1	1	0

PERSONNEL SCHEDULE Community Development	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
017			
Code Administrator	0.3	0.3	0.3
Community Development Specialist	1	1	1
	1.3	1.3	1.3

Administration Department

PERSONNEL SCHEDULE Human Resources	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>124</u>			
Human Resources Director	1	1	1
Human Resources Specialist	1	1	1
Safety & Training Coordinator	1	1	1
Benefits Coordinator	2	2	2
Human Resources Generalist	1	1	1
	6	6	6

PERSONNEL SCHEDULE Code Enforcement	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>233</u>			
Code Administrator	0.7	0.7	0.7
Development Liaison	1	1	0
Administrative Liaison	0	0	0.25
Code Inspector	2	2	1
Property Maintenance Inspector	1	1	1
Secretary	1	1	1
	5.7	5.7	3.95

PERSONNEL SCHEDULE Engineering	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>377</u>			
Project Manager	0	0	1
Engineer	1	1	1
Administrative Secretary	0	0	1
Seasonal Engineering Intern	1	1	1
	2	2	4

Finance Department

PERSONNEL SCHEDULE Finance Administration	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>121</u>			
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Administrative Secretary	1	1	1
Administrative Clerk	1	1	1
Occupational Tax Administrator	1	1	1
Occupational Tax Representative, (Part-time)	1	1	1
Account Technician, Senior	1.25	1.25	0.25
Account Technician, Senior (Temporary)	0	0	1
	7.25	7.25	7.25

PERSONNEL SCHEDULE Accounting	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>123</u>			
Accounting Manager	1	1	1
Account Technician	2	2	2
Utility Billing Supervisor	1	1	1
Utilities Servicer	3	3	3
Meter Reader	4	4	4
	11	11	11

PERSONNEL SCHEDULE Treasury	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>125</u>			
Revenue Supervisor	1	1	1
Account Technician, Senior	1.75	1.75	1.75
Account Technician	1	1	1
Account Representative	5	5	5
Account Representative (Part-time)	2	2	2
Office Assistant/Switchboard	1	1	1
	11.75	11.75	11.75

Information Technology Department

PERSONNEL SCHEDULE Information Technology	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>122</u>			
Information Technology Director	1	1	1
Application Development Manager	1	1	1
Network Administrator II	1	1	1
Network Administrator I	1	1	1
Programmer / Analyst	1	1	1
IT Support Specialist	0	0	1
I.T. Operations Technician	1	1	0
	6	6	6

Fire Department

PERSONNEL SCHEDULE Fire	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>232</u>			
Fire Chief	1	1	1
Assistant Fire Chief	3	3	3
Fire Captain	2	2	2
Fire Lieutenant	12	12	12
Fire Driver - Engineer	18	18	18
Firefighter	24	24	24
Administrative Secretary	1	1	1
Secretary	1	1	1
	62	62	62

Parks and Recreation Department

PERSONNEL SCHEDULE Parks	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
451			
Parks and Cemeteries Superintendent	0.5	0.5	0.5
Grounds / Maintenance Worker	4	4	4
Landscape Technician	2	2	2
	6.5	6.5	6.5

PERSONNEL SCHEDULE Golf	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
452			
Golf Course Manager	1	1	0
Golf Course Maintenance Worker	1	1	0
Seasonal Grounds / Maintenance Worker	2	2	0
Seasonal Cashier	3	3	0
	7	7	0

PERSONNEL SCHEDULE Municipal Pool	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
454			
Recreation Program Manager	0.25	0.25	0.25
Head Lifeguard	1	1	1
Senior Lifeguard	1	1	1
Lifeguard	12	12	15
Cashier	2	2	2
Concession Worker	2	2	2
	18.25	18.25	21.25

PERSONNEL SCHEDULE Recreation	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
456			
Director, Parks and Recreation	1	1	1
Recreation Program Manager	0.75	0.75	0.75
Secretary, Senior	0.5	0.5	0.5
Recreation Facilities Supervisor	1	1	1
Recreation Center Worker	1	1	1
Recreation Center Worker (Part-time)	2	2	2
Custodial Worker	1	1	1
	7.25	7.25	7.25

Police Department

PERSONNEL SCHEDULE Police	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>231</u>			
Police Chief	1	1	1
Deputy Police Chief	1	1	1
Police Major	1.75	1.75	2
Police Lieutenant	4	4	4
Police Sergeant	6	6	6
Police Officer (Detective)	6	6	6
Police Officer *	43*	43*	42*
Reserve Police Officer	4	4	4
Parking Enforcement Officer	1	1	1
School Crossing Guard	3	3	3
System Administrator	2	2	2
Administrative Secretary	1	1	1
Secretary, Senior	1	1	1
Secretary	2	2	1
Records Technician	0	1	1
Data Entry Operator	1	1	1
Office Assistant	1	1	1
	78.75	79.75	78

Public Works Department

PERSONNEL SCHEDULE Public Works Administration	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>341</u>			
Public Works Director	1	1	1
Project Manager	1	1	0
Administrative Secretary	1	1	0
Seasonal Engineering Intern	1	1	0
	4	4	1

PERSONNEL SCHEDULE Municipal Facilities	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>014</u>			
Municipal Facilities Superintendent	1	1	1
Secretary, Senior	0.5	0.5	0.5
Municipal Facilities Worker, Senior	1	1	1
Municipal Facilities Worker	3	3	3
Municipal Facilities Assistant	1	1	1
	6.5	6.5	6.5

PERSONNEL SCHEDULE Traffic Control	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>234</u>			
Street Superintendent	0.25	0.25	0.25
Secretary, Senior	0.5	0.5	0.5
Traffic Control Supervisor	1	1	1
Equipment Operator, Senior	2	2	2
Crew Worker, Senior	1	1	1
Crew Worker	2	2	2
	6.75	6.75	6.75

PERSONNEL SCHEDULE Central Garage	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>366</u>			
Garage Superintendent	1	1	1
Account Clerk	1	1	1
Vehicle Mechanic	5	5	4
Vehicle Servicer	1	1	1
Vehicle Servicer Helper	1	1	1
	9	9	8

Gas Department

PERSONNEL SCHEDULE Gas Administration	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>771</u>			
Gas System Director	1	1	1
Gas Operations Manager	1	1	1
Administrative Secretary	1	1	1
Gas System Analyst	1	1	1
	4	4	4

PERSONNEL SCHEDULE Gas Distribution	Fiscal Year		
	2018	2019	2020
<u>772</u>			
Gas Distribution Engineer	1	0	0
Gas Distribution Superintendent	1	1	1
Secretary	1	1	1
Maintenance Welder	1	1	1
Gas Construction Supervisor	1	1	1
Gas Distribution Crew Leader	3	3	3
Gas Servicer	2	2	2
Gas Measurement Technician Leader	1	1	1
Inventory Control Technician	1	1	1
Gas System Equipment Operator	3	3	3
Gas Measurement Technician	2	2	2
Gas Distribution Technician	2	2	2
Gas System Worker	3	3	3
Seasonal Gas System Worker	3	2	2
	25	23	23

Cemetery Fund

PERSONNEL SCHEDULE Cemeteries	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>453</u>			
Parks and Cemeteries Superintendent	0.5	0.5	0.5
Cemeteries Equipment Operator	2	2	2
Secretary, Senior	0.5	0.5	0.5
Grounds / Maintenance Worker	1	1	1
	4	4	4

Public Way Improvement (PWI) Fund

PERSONNEL SCHEDULE Public Way Improvement	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>342</u>			
Street Superintendent	0.75	0.75	0.75
Heavy Equipment Operator, Senior	1	1	1
Heavy Equipment Operator	2	2	2
Crew Worker, Senior	3	3	3
Crew Worker	5	5	5
	11.75	11.75	11.75

Henderson Area Rapid Transit (HART) Fund

PERSONNEL SCHEDULE HART	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>015</u>			
Transit Superintendent	1	1	1
Transit Mechanic Supervisor	1	1	1
Office Assistant	1	1	1
Bus Operator	9	9	9
Bus Operator (Part-time)	2	2	1
Bus Operator (On-Call)	3	3	2
Bus Preventive Maintenance Technician	1	1	1
	18	18	16

Sanitation Fund

PERSONNEL SCHEDULE Sanitation Collection	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>344</u>			
Sanitation Superintendent	0.5	0.5	0.5
Secretary, Senior	0.5	0.5	0.5
Equipment Operator	4	4	4
Sanitation Worker, Senior	2	2	2
Sanitation Worker	7	7	7
Seasonal Sanitation Worker	3	3	3
	17	17	17

PERSONNEL SCHEDULE Landfill	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>345</u>			
Sanitation Superintendent	0.5	0.5	0.5
Heavy Equipment Operator	3	2	2
Scale Operator	0.25	0.25	0.25
	3.75	2.75	2.75

PERSONNEL SCHEDULE Transfer Station	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>346</u>			
Scale Operator	0.75	0.75	0.75
	0.75	0.75	0.75

911 Fund

PERSONNEL SCHEDULE 911	Authorized Positions		
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<u>018</u>			
Communications Director	0	0	1
Police Major	0.25	0.25	0
Communications Supervisor	1	1	1
Radio Network Systems Technician	1	1	0
Lead Communications Officer	2	2	2
Communications Officer	12	12	12
Communications Officer (on-call)	4	4	4
	20.25	20.25	20

City of Henderson, Kentucky
Non-Hazardous: Grade & Salary Ranges
Effective July 1, 2019

Grade	Minimum Hourly	Minimum Annual	Midpoint Hourly	Midpoint Annual	Maximum Hourly	Maximum Annual
1	\$ 9.3400	\$ 19,427.13	\$ 11.2083	\$ 23,313.32	\$ 13.5427	\$ 28,168.87
2	9.8929	20,577.15	11.8708	24,691.35	14.3442	29,835.96
3	10.4452	21,725.97	12.5340	26,070.68	15.1457	31,503.07
4	10.9981	22,875.99	13.1971	27,449.92	15.9466	33,168.93
5	11.5504	24,024.78	13.8602	28,829.21	16.7481	34,836.05
6	12.1021	25,172.29	14.5233	30,208.50	17.5484	36,500.66
7	12.6556	26,323.57	15.1864	31,587.81	18.3505	38,169.00
8	13.2073	27,471.13	15.8490	32,965.83	19.1508	39,833.61
9	13.7602	28,621.15	16.5121	34,345.12	19.9523	41,500.73
10	14.3125	29,769.93	17.1752	35,724.42	20.7538	43,167.82
11	14.8654	30,919.93	17.8377	37,102.43	21.5541	44,832.43
12	15.4177	32,068.74	18.5014	38,482.96	22.3556	46,499.55
13	15.9700	33,217.52	19.1640	39,861.02	23.1564	48,165.41
14	16.5229	34,367.56	19.8271	41,240.33	23.9585	49,833.77
15	17.0752	35,516.33	20.4902	42,619.61	24.7582	51,497.14
16	17.6275	36,665.11	21.1527	43,997.66	25.5597	53,164.22
17	18.1804	37,815.15	21.8158	45,376.95	26.3612	54,831.34
18	18.7327	38,963.95	22.4790	46,756.22	27.1627	56,498.43
19	19.2850	40,112.73	23.1421	48,135.51	27.9636	58,164.31
20	19.8373	41,261.50	23.8052	49,514.80	28.7639	59,828.94
21	20.3902	42,411.52	24.4683	50,894.10	29.5660	61,497.27
22	20.9425	43,560.30	25.1308	52,272.13	30.3663	63,161.89
23	21.4948	44,709.10	25.7939	53,651.39	31.1678	64,828.98
24	22.0477	45,859.14	26.4571	55,030.71	31.9693	66,496.09
25	22.6000	47,007.92	27.1196	56,408.73	32.7702	68,161.95
26	23.1529	48,157.93	27.7833	57,789.26	33.5711	69,827.81
27	23.7046	49,305.47	28.6777	59,649.52	34.3720	71,493.68
28	24.2580	50,456.73	29.1089	60,546.61	35.1741	73,162.04
29	24.8098	51,604.29	29.7720	61,925.86	35.9737	74,825.39
30	25.3632	52,755.56	30.4352	63,305.19	36.7764	76,495.01
31	25.9149	53,903.07	31.0977	64,683.22	37.5767	78,159.61
32	26.4678	55,053.12	31.7608	66,062.48	38.3782	79,826.72
33	27.0201	56,201.90	32.4239	67,441.78	39.1791	81,492.58
34	27.5718	57,349.44	33.0871	68,821.08	39.9794	83,157.17
35	28.1253	58,500.72	33.7502	70,200.35	40.7815	84,825.55
36	28.6770	59,648.24	34.4127	71,578.40	41.5824	86,491.39
37	29.2305	60,799.51	35.0764	72,958.94	42.3839	88,158.50
38	29.7822	61,947.06	35.7389	74,336.98	43.1848	89,824.36
39	30.3351	63,097.10	36.4015	75,715.02	43.9857	91,490.23
40	30.8874	64,245.86	37.0652	77,095.56	44.7866	93,156.09
41	31.4397	65,394.65	37.7277	78,473.60	45.5875	94,821.96
42	31.9926	66,544.70	38.3908	79,852.89	46.3896	96,490.31
43	32.5449	67,693.47	39.0539	81,232.18	47.1899	98,154.91
44	33.0978	68,843.51	39.7170	82,611.45	47.9920	99,823.26
45	33.6501	69,992.28	40.3796	83,989.49	48.7922	101,487.87
46	34.2024	71,141.09	41.0427	85,368.78	49.5937	103,155.00
47	34.7547	72,289.85	41.7058	86,748.07	50.3952	104,822.08
48	35.3070	73,438.63	42.3689	88,127.35	51.1949	106,485.48
49	35.8599	74,588.69	43.0320	89,506.65	51.9970	108,153.82
50	36.4122	75,737.45	43.6946	90,884.67	52.7979	109,819.68

Hazardous Duty Grade & Salary Ranges
Effective July 1, 2019

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
HD 1	19,104.64	19,743.09	20,378.42	21,010.63	21,645.95	22,017.78	22,645.82	23,279.06	23,304.06	23,893.56
HD 2	21,479.31	21,990.70	22,702.06	23,304.06	23,568.60	24,262.26	24,955.91	25,649.56	26,343.22	27,036.87
HD 3	23,436.33	24,217.47	24,998.61	25,779.76	26,560.90	27,342.04	28,123.18	28,904.32	29,685.46	30,466.60
HD 4	26,309.89	27,186.85	28,063.81	28,940.77	29,817.74	30,694.70	31,571.66	32,448.62	33,325.58	34,202.54
HD 5	29,435.50	30,416.61	31,397.73	32,378.84	33,359.95	34,341.07	35,322.18	36,303.29	37,284.41	38,265.52
HD 6	32,812.11	33,905.71	34,999.31	36,092.91	37,186.51	38,280.10	39,373.70	40,467.30	41,560.90	42,654.50
HD 7	36,462.65	37,678.10	38,893.56	40,109.02	41,324.47	42,539.93	43,755.38	44,970.84	46,186.30	47,401.75
HD 8	40,380.85	41,726.50	43,072.15	44,417.79	45,763.44	47,109.09	48,454.73	49,800.38	51,146.03	52,491.67
HD 9	44,601.10	46,087.35	47,573.60	49,059.86	50,546.11	52,032.36	53,518.61	55,004.87	56,491.12	57,977.37
HD 10	49,116.10	50,753.37	52,390.64	54,027.92	55,665.19	57,302.46	58,939.74	60,577.01	62,214.28	63,851.55
HD 11	53,962.30	55,761.01	57,559.72	59,358.43	61,157.14	62,955.84	64,754.55	66,553.26	68,351.97	70,150.68
HD 12	64,679.56	66,835.51	68,991.47	71,147.42	73,303.37	75,459.32	77,615.27	79,771.22	81,927.17	84,083.12
HD 13	76,912.24	79,476.47	82,040.70	84,604.92	87,169.15	89,733.38	92,297.61	94,861.83	97,426.06	99,990.29
HD 14	90,886.34	93,916.13	96,945.92	99,975.71	103,005.49	106,035.28	109,065.07	112,094.86	115,124.65	118,154.43
HD 15	106,908.08	110,472.17	114,036.25	117,600.34	121,164.43	124,728.52	128,292.61	131,856.70	135,420.79	138,984.88

Hazardous Duty Pay Progression

Police Officer	Pay Progression
Year 1 (12 months step)	HD 7-Step 1
Year 2 (12 months step)	HD 7-Step 2
Year 3 (24 months step)	HD 7-Step 3
Year 5 (24 months step)	HD 7-Step 4
Year 7 (24 months step)	HD 7-Step 5
Year 9 (12 months step)	HD 7-Step 6
Year 10 (12 months step)	HD 9-Step 1
Year 11 (12 months step)	HD 9-Step 2
Year 12 (24 months step)	HD 9-Step 3
Year 14 (24 months step)	HD 9-Step 4
Year 16 (24 months step)	HD 9-Step 5
Year 18 (24 months step)	HD 9-Step 6
Year 20 (24 months step)	HD 11-Step 1
Year 22 (24 months step)	HD 11-Step 2
Year 24 (24 months step)	HD 11-Step 4
Year 26 (24 months step)	HD 11-Step 5
Year 28 (24 months step)	HD 11-Step 6
Year 30 (maximum step)	HD 11-Step 7

Police Lieutenant	Pay Progression
Year 1 (12 months step)	HD 11-Step 1
Year 2 (12 months step)	HD 11-Step 2
Year 3 (24 months step)	HD 11-Step 3
Year 5 (24 months step)	HD 11-Step 4
Year 7 (24 months step)	HD 11-Step 5
Year 9 (12 months step)	HD 11-Step 6
Year 10 (maximum step)	HD 11-Step 7

Police Major	Pay Progression
Year 1 (12 months step)	HD 12-Step 1
Year 2 (12 months step)	HD 12-Step 2
Year 3 (24 months step)	HD 12-Step 3
Year 5 (24 months step)	HD 12-Step 4
Year 7 (24 months step)	HD 12-Step 5
Year 9 (12 months step)	HD 12-Step 6
Year 10 (maximum step)	HD 12-Step 7

Deputy Police Chief	Pay Progression
Year 1 (12 months step)	HD 13-Step 1
Year 2 (12 months step)	HD 13-Step 2
Year 3 (24 months step)	HD 13-Step 3
Year 5 (24 months step)	HD 13-Step 4
Year 7 (24 months step)	HD 13-Step 5
Year 9 (12 months step)	HD 13-Step 6
Year 10 (maximum step)	HD 13-Step 7

Police Chief	Pay Progression
Year 1 (12 months step)	HD 14-Step 2
Year 2 (12 months step)	HD 14-Step 3
Year 3 (24 months step)	HD 14-Step 4
Year 5 (24 months step)	HD 14-Step 5
Year 7 (24 months step)	HD 14-Step 6
Year 9 (12 months step)	HD 14-Step 7
Year 10 (maximum step)	HD 14-Step 8

Hazardous Duty Grade & Salary Ranges
Effective July 1, 2019

Firefighter	Pay Progression
Year 1 (12 months step)	HD 7-Step 1
Year 2 (12 months step)	HD 7-Step 2
Year 3 (24 months step)	HD 7-Step 3
Year 5 (24 months step)	HD 7-Step 4
Year 7 (24 months step)	HD 7-Step 5
Year 9 (12 months step)	HD 7-Step 6
Year 10 (12 months step)	HD 9-Step 1
Year 11 (12 months step)	HD 9-Step 2
Year 12 (24 months step)	HD 9-Step 3
Year 14 (24 months step)	HD 9-Step 4
Year 16 (24 months step)	HD 9-Step 5
Year 18 (24 months step)	HD 9-Step 6
Year 20 (24 months step)	HD 9-Step 7
Year 22 (24 months step)	HD 9-Step 8
Year 24 (12 months step)	HD 9-Step 9
Year 25 (maximum step)	HD 9-Step 10

Fire Lieutenant	Pay Progression
Year 1 (12 months step)	HD 9-Step 1
Year 2 (12 months step)	HD 9-Step 2
Year 3 (24 months step)	HD 9-Step 3
Year 5 (24 months step)	HD 9-Step 4
Year 7 (24 months step)	HD 9-Step 5
Year 9 (12 months step)	HD 9-Step 6
Year 10 (12 months step)	HD 11-Step 1
Year 11 (12 months step)	HD 11-Step 2
Year 12 (24 months step)	HD 11-Step 3
Year 14 (24 months step)	HD 11-Step 4
Year 16 (24 months step)	HD 11-Step 5
Year 18 (24 months step)	HD 11-Step 6
Year 20 (maximum step)	HD 12-Step 1

Fire Driver-Engineer	Pay Progression
Year 1 (12 months step)	HD 8-Step 1
Year 2 (12 months step)	HD 8-Step 2
Year 3 (24 months step)	HD 8-Step 3
Year 5 (24 months step)	HD 8-Step 4
Year 7 (24 months step)	HD 8-Step 5
Year 9 (12 months step)	HD 8-Step 6
Year 10 (12 months step)	HD 10-Step 1
Year 11 (12 months step)	HD 10-Step 2
Year 12 (24 months step)	HD 10-Step 3
Year 14 (24 months step)	HD 10-Step 4
Year 16 (24 months step)	HD 10-Step 5
Year 18 (24 months step)	HD 10-Step 6
Year 20 (maximum step)	HD 10-Step 7

Fire Captain	Pay Progression
Year 1 (24 months step)	HD 10-Step 6
Year 3 (24 months step)	HD 10-Step 7
Year 5 (24 months step)	HD 10-Step 8
Year 7 (24 months step)	HD 10-Step 9
Year 9 (maximum step)	HD 10-Step 10

Assistant Fire Chief	Pay Progression
Year 1 (12 months step)	HD 12-Step 1
Year 2 (12 months step)	HD 12-Step 2
Year 3 (24 months step)	HD 12-Step 3
Year 5 (24 months step)	HD 12-Step 4
Year 7 (24 months step)	HD 12-Step 5
Year 9 (12 months step)	HD 12-Step 6
Year 10 (maximum step)	HD 12-Step 7

Fire Chief	Pay Progression
Year 1 (12 months step)	HD 13-Step 3
Year 2 (12 months step)	HD 13-Step 4
Year 3 (24 months step)	HD 13-Step 5
Year 5 (24 months step)	HD 13-Step 6
Year 7 (24 months step)	HD 13-Step 7
Year 9 (12 months step)	HD 13-Step 8
Year 10 (maximum step)	HD 13-Step 9

City of Henderson, Kentucky Job Classifications & Grades

<u>Code</u>	<u>Grade</u>	<u>Classification Title</u>	<u>FLSA</u>
A			
0301	8	Account Clerk	N
0306	10	Account Representative	N
0309	10	Account Representative, Part-time	N
0304	12	Account Technician	N
0305	14	Account Technician, Senior	N
0314	36	Accounting Manager	E
0307	10	Administrative Clerk	N
0011	16	Administrative Liaison	N
0063	15	Administrative Secretary	N
0230	35	Applications Programming Manager	E
0315	36	Assistant Finance Director	E
1110	HD12	Assistant Fire Chief	N
B			
0062	15	Benefits Coordinator	N
3701	11	Bus Operator	N
3702	11	Bus Operator, On Call	N
3073	11	Bus Operator, Part-time	N
4204	11	Bus Preventive Maintenance Technician	N
C			
4038	10	Cemeteries Equipment Operator	N
0020	29	City Clerk	E
2320	37	City Engineer	E
1210	30	Code Administrator	E
1204	19	Code Inspector	N
1302	13	Communications Officer	N
1304	16	Communications Officer, Lead	N
1303	13	Communications Officer, On Call	N
1311	27	Communications Supervisor	E
8100	16	Community Development Specialist	N
4003	7	Crew Worker	N
4004	10	Crew Worker, Senior	N
6000	5	Custodial Worker	N
D			
0201	8	Data Entry Operator	N
1016	HD13	Deputy Police Chief	E
0321	50	Director, Finance	E
3020	50	Director, Gas System	E
0520	45	Director, Human Resources	E
E			
2310	31	Engineer	E
3104	13	Engineering Technician	N
4040	10	Equipment Operator	N
4041	11	Equipment Operator, Senior	N

City of Henderson, Kentucky Job Classifications & Grades

<u>Code</u>	<u>Grade</u>	<u>Classification Title</u>	<u>FLSA</u>
F			
1106	HD10	Fire Captain	N
1120	HD13	Fire Chief	E
1103	HD8, HD10	Fire Driver - Engineer	N
1104	HD9, HD11, HD12	Fire Lieutenant	N
1102	HD7, HD9, HD11	Firefighter	N
1100	HD7	Firefighter-In-Training (hourly)	N
1101	HD7	Firefighter-In-Training (shift)	N
G			
4106	28	Garage Superintendent	E
3004	22	Gas Construction Supervisor	N
3002	17	Gas Distribution Crew Leader	N
3006	31	Gas Distribution Superintendent	E
3005	12	Gas Distribution Technician	N
3105	14	Gas Measurement Technician	N
3106	19	Gas Measurement Technician Leader	N
3010	47	Gas Operations Manager	E
3108	14	Gas Servicer	N
3003	21	Gas System Analyst	N
3001	12	Gas System Equipment Operator	N
3012	10	Gas System Worker	N
4000	6	Grounds/Maintenance Worker	N
H			
4043	14	Heavy Equipment Operator	N
4044	17	Heavy Equipment Operator, Senior	N
0506	14	Human Resources Generalist	N
0510	20	Human Resources Specialist	N
0063	15	HWU Administrative Assistant	N
4338	21	HWU Automation Specialist	N
4359	23	HWU Automation Specialist - Lead	N
4308	40	HWU Chief Engineer	E
4346	18	HWU Distribution System Operator	N
4355	18	HWU Environmental Compliance & Pretreatment Coordinator	N
4340	17	HWU GIS Analyst	N
4339	32	HWU GIS Manager	E
4331	33	HWU Information System Manager	E
4347	24	HWU Maintenance Supervisor	N
4325	11	HWU Maintenance Technician I	N
4326	16	HWU Maintenance Technician II	N
4327	18	HWU Maintenance Technician, Senior	N
4206	16	HWU Mechanic	N
4348	13	HWU Purchasing Aide	N
4328	25	HWU Purchasing Manager	E
4349	10	HWU Receiving/Inventory Clerk	N
0060	10	HWU Secretary	N
0061	12	HWU Secretary, Senior	N
4306	10	HWU (SOC) Secretary	N
4305	12	HWU (SOC) Secretary, Senior	N
4318	35	HWU Treatment Manager	E
4323	24	HWU Treatment Operator Chief	N
4313	15	HWU Utility Locator/Geospatial Technician	N
4302	18	HWU Utility System Crew Leader	N

City of Henderson, Kentucky Job Classifications & Grades

<u>Code</u>	<u>Grade</u>	<u>Classification Title</u>	<u>FLSA</u>
4351	18	HWU Utility System Specialist - Camera Truck Lead	N
4309	35	HWU Utility System Superintendent	E
4312	10	HWU Utility System Worker I	N
4315	11	HWU Utility System Worker II	N
4319	14	HWU Utility System Worker III	N
4330	14	HWU Wastewater Treatment Operator I	N
4345	18	HWU Wastewater Treatment Operator II	N
4356	17	HWU Water Quality Specialist	N
4353	20	HWU Water Quality Specialist - Lead	N
4321	14	HWU Water Treatment Operator I	N
4334	18	HWU Water Treatment Operator II	N
		I	
0209	22	IT Support Specialist	N
0302	11	Inventory Control Technician	N
		L	
4007	9	Landscape Technician	N
0064	15	Legal Secretary	N
		M	
3100	17	Maintenance Welder	N
3304	9	Meter Reader	N
6102	8	Municipal Facilities Assistant	N
6110	31	Municipal Facilities Superintendent	E
6104	13	Municipal Facilities Worker	N
6106	17	Municipal Facilities Worker, Senior	N
		N	
0214	22	Network Administrator I	N
0213	26	Network Administrator II	N
		O	
0389	17	Occupational Tax Representative Administrator	N
0391	9	Occupational Tax Representative, Part-time	N
0112	8	Office Assistant	N
		P	
1000	8	Parking Enforcement Officer	N
4101	24	Parks and Cemeteries Superintendent	E
1020	HD14	Police Chief	E
1012	HD11	Police Lieutenant	E
1014	HD12	Police Major	E
1004	HD7, HD9, HD11	Police Officer	N
1008	HD9, HD11, HD12	Police Sergeant	N
0221	25	Programmer/Analyst	N
1202	13	Property Maintenance Inspector	N
		R	
0065	10	Records Technician	N
7005	8	Recreation Center Worker	N
7007	8	Recreation Center Worker, Part-time	N
7006	15	Recreation Facilities Supervisor	E
7010	26	Recreation Program Manager	E
0312	20	Revenue Supervisor	N

City of Henderson, Kentucky
Job Classifications & Grades

<u>Code</u>	<u>Grade</u>	<u>Classification Title</u>	<u>FLSA</u>
S			
0515	20	Safety & Training Coordinator	N
4108	31	Sanitation Superintendent	E
4001	7	Sanitation Worker	N
4002	8	Sanitation Worker, Senior	N
4009	9	Scale Operator	N
1001	5	School Crossing Guard	N
0060	10	Secretary	N
0061	12	Secretary, Senior	N
4110	31	Street Superintendent	E
0212	18	System Administrator	N
T			
4039	13	Traffic Control Supervisor	N
4211	17	Transit Mechanic Supervisor	N
3711	31	Transit Superintendent	E
U			
3309	20	Utility Billing Supervisor	N
3303	13	Utilities Servicer	N
V			
4206	16	Vehicle Mechanic	N
4203	8	Vehicle Servicer	N
4202	6	Vehicle Servicer Helper	N

City of Henderson, Kentucky Job Classifications & Grades

<u>Code</u>	<u>Grade</u>	<u>Classification Title</u>	<u>FLSA</u>
6000	5	Custodial Worker	N
1001	5	School Crossing Guard	N
4000	6	Grounds/Maintenance Worker	N
4202	6	Vehicle Servicer Helper	N
4003	7	Crew Worker	N
4001	7	Sanitation Worker	N
0301	8	Account Clerk	N
0201	8	Data Entry Operator	N
6102	8	Municipal Facilities Assistant	N
0112	8	Office Assistant	N
1000	8	Parking Enforcement Officer	N
7005	8	Recreation Center Worker	N
7007	8	Recreation Center Worker, Part-time	N
4002	8	Sanitation Worker, Senior	N
4203	8	Vehicle Servicer	N
4007	9	Landscape Technician	N
3304	9	Meter Reader	N
0391	9	Occupational Tax Representative, Part-time	N
4009	9	Scale Operator	N
0306	10	Account Representative	N
0309	10	Account Representative, Part-time	N
0307	10	Administrative Clerk	N
4038	10	Cemeteries Equipment Operator	N
4004	10	Crew Worker, Senior	N
4040	10	Equipment Operator	N
3012	10	Gas System Worker	N
4306	10	HWU (SOC) Secretary	N
4349	10	HWU Receiving/Inventory Clerk	N
0060	10	HWU Secretary	N
4312	10	HWU Utility System Worker I	N
0065	10	Records Technician	N
0060	10	Secretary	N
3701	11	Bus Operator	N
3702	11	Bus Operator, On Call	N
3073	11	Bus Operator, Part-time	N
4204	11	Bus Preventive Maintenance Technician	N
4041	11	Equipment Operator, Senior	N
4325	11	HWU Maintenance Technician I	N
4315	11	HWU Utility System Worker II	N
0302	11	Inventory Control Technician	N
0304	12	Account Technician	N
3005	12	Gas Distribution Technician	N
3001	12	Gas System Equipment Operator	N
4305	12	HWU (SOC) Secretary, Senior	N
0061	12	HWU Secretary, Senior	N
0061	12	Secretary, Senior	N
1302	13	Communications Officer	N
1303	13	Communications Officer, On Call	N
3104	13	Engineering Technician	N
4348	13	HWU Purchasing Aide	N
6104	13	Municipal Facilities Worker	N
1202	13	Property Maintenance Inspector	N
4039	13	Traffic Control Supervisor	N
3303	13	Utilities Servicer	N

City of Henderson, Kentucky Job Classifications & Grades

<u>Code</u>	<u>Grade</u>	<u>Classification Title</u>	<u>FLSA</u>
0305	14	Account Technician, Senior	N
3105	14	Gas Measurement Technician	N
3108	14	Gas Servicer	N
4043	14	Heavy Equipment Operator	N
0506	14	Human Resources Generalist	N
4319	14	HWU Utility System Worker III	N
4330	14	HWU Wastewater Treatment Operator I	N
4321	14	HWU Water Treatment Operator I	N
0063	15	Administrative Secretary	N
0062	15	Benefits Coordinator	N
0063	15	HWU Administrative Assistant	N
4313	15	HWU Utility Locator/Geospatial Technician	N
0064	15	Legal Secretary	N
7006	15	Recreation Facilities Supervisor	E
0011	16	Administrative Liaison	N
1304	16	Communications Officer, Lead	N
8100	16	Community Development Specialist	N
4326	16	HWU Maintenance Technician II	N
4206	16	HWU Mechanic	N
4206	16	Vehicle Mechanic	N
3002	17	Gas Distribution Crew Leader	N
4044	17	Heavy Equipment Operator, Senior	N
4340	17	HWU GIS Analyst	N
4356	17	HWU Water Quality Specialist	N
3100	17	Maintenance Welder	N
6106	17	Municipal Facilities Worker, Senior	N
0389	17	Occupational Tax Representative Administrator	N
4211	17	Transit Mechanic Supervisor	N
4346	18	HWU Distribution System Operator	N
4355	18	HWU Environmental Compliance & Pretreatment Coordinator	N
4327	18	HWU Maintenance Technician, Senior	N
4302	18	HWU Utility System Crew Leader	N
4351	18	HWU Utility System Specialist - Camera Truck Lead	N
4345	18	HWU Wastewater Treatment Operator II	N
4334	18	HWU Water Treatment Operator II	N
0212	18	System Administrator	N
1204	19	Code Inspector	N
3106	19	Gas Measurement Technician Leader	N
0510	20	Human Resources Specialist	N
4353	20	HWU Water Quality Specialist - Lead	N
0312	20	Revenue Supervisor	N
0515	20	Safety & Training Coordinator	N
3309	20	Utility Billing Supervisor	N
3003	21	Gas System Analyst	N
4338	21	HWU Automation Specialist	N
3004	22	Gas Construction Supervisor	N
0209	22	IT Support Specialist	N
0214	22	Network Administrator I	N
4359	23	HWU Automation Specialist - Lead	N
4347	24	HWU Maintenance Supervisor	N
4323	24	HWU Treatment Operator Chief	N
4101	24	Parks and Cemeteries Superintendent	E
4328	25	HWU Purchasing Manager	E
0221	25	Programmer/Analyst	N
0213	26	Network Administrator II	N
7010	26	Recreation Program Manager	E

City of Henderson, Kentucky
Job Classifications & Grades

<u>Code</u>	<u>Grade</u>	<u>Classification Title</u>	<u>FLSA</u>
1311	27	Communications Supervisor	E
4106	28	Garage Superintendent	E
0020	29	City Clerk	E
1210	30	Code Administrator	E
2310	31	Engineer	E
3006	31	Gas Distribution Superintendent	E
6110	31	Municipal Facilities Superintendent	E
4108	31	Sanitation Superintendent	E
4110	31	Street Superintendent	E
3711	31	Transit Superintendent	E
4339	32	HWU GIS Manager	E
4331	33	HWU Information System Manager	E
0230	35	Applications Programming Manager	E
4318	35	HWU Treatment Manager	E
4309	35	HWU Utility System Superintendent	E
0314	36	Accounting Manager	E
0315	36	Assistant Finance Director	E
2320	37	City Engineer	E
4308	40	HWU Chief Engineer	E
0520	45	Director, Human Resources	E
3010	47	Gas Operations Manager	E
0321	50	Director, Finance	E
3020	50	Director, Gas System	E

1100	HD7	Firefighter-In-Training (hourly)	N
1101	HD7	Firefighter-In-Training (shift)	N
1102	HD7, HD9, HD11	Firefighter	N
1004	HD7, HD9, HD11	Police Officer	N
1103	HD8, HD10	Fire Driver - Engineer	N
1104	HD9, HD11, HD12	Fire Lieutenant	N
1008	HD9, HD11, HD12	Police Sergeant	N
1106	HD10	Fire Captain	N
1012	HD11	Police Lieutenant	E
1110	HD12	Assistant Fire Chief	N
1014	HD12	Police Major	E
1016	HD13	Deputy Police Chief	E
1120	HD13	Fire Chief	E
1020	HD14	Police Chief	E

GENERAL FUND REVENUE AND EXPENSE SUMMARY							
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 20,239,837	\$ 20,981,761	\$ 21,344,777	\$ 21,197,300	\$ 22,328,300	\$ 1,131,000	5.3%
Service Charges & Fees	539,989	517,759	527,209	523,400	495,600	(27,800)	-5.3%
Fines	27,774	26,294	26,388	26,500	26,500	-	0.0%
Licenses & Permits	77,553	60,556	78,716	79,500	79,500	-	0.0%
Rents & Concessions	115,294	109,008	107,596	121,000	97,500	(23,500)	-19.4%
Sales of Surplus Property	25,984	15,305	133,517	221,000	21,000	(200,000)	-90.5%
Interest	24,297	70,641	330,529	23,740	41,650	17,910	75.4%
Federal Grants	6,668	-	9,239	-	-	-	N/A
State Grants and Aid	701,148	658,510	652,059	686,510	701,750	15,240	2.2%
Local Reimbursement	2,961,289	2,945,415	2,978,811	2,950,850	2,977,000	26,150	0.9%
Other	191,405	183,103	90,425	102,500	73,500	(29,000)	-28.3%
In Lieu of Tax Payments	3,083,914	3,084,688	3,082,449	3,084,700	3,132,700	48,000	1.6%
Total Revenue	\$ 27,995,152	\$ 28,653,040	\$ 29,361,715	\$ 29,017,000	\$ 29,975,000	\$ 958,000	3.3%
Expenditures:							
Personnel Services	\$ 17,856,874	\$ 18,518,876	\$ 19,118,104	\$ 19,962,680	\$ 19,966,000	\$ 3,320	0.0%
Supplies	842,340	789,852	814,268	948,910	870,800	(78,110)	-8.2%
Maintenance	972,191	962,216	942,478	1,018,340	935,900	(82,440)	-8.1%
Services	2,599,103	2,476,000	3,150,279	3,427,910	3,071,720	(356,190)	-10.4%
Sundry	526,882	517,222	529,852	539,900	546,140	6,240	1.2%
Capital	1,226,438	1,963,226	571,929	564,390	783,400	219,010	38.8%
Transfers	4,593,282	4,128,056	5,534,805	5,914,870	4,641,040	(1,273,830)	-21.5%
Total Expenditures	\$ 28,617,110	\$ 29,355,448	\$ 30,661,715	\$ 32,377,000	\$ 30,815,000	\$ (1,562,000)	-4.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ (621,958)	\$ (702,408)	\$ (1,300,000)	\$ (3,360,000)	\$ (840,000)		
Fund Balance 7/1	\$ 11,527,102	\$ 10,905,144	\$ 10,202,736	\$ 10,202,736	\$ 8,902,736		
Fund Balance 6/30	\$ 10,905,144	\$ 10,202,736	\$ 8,902,736	\$ 6,842,736	\$ 8,062,736		

GAS FUND REVENUE AND EXPENSE SUMMARY							
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE
Revenues:							
Gas Sales	\$ 14,454,579	\$ 15,125,750	\$ 15,335,000	\$ 15,085,000	\$ 14,995,000	\$ (90,000)	-0.6%
Penalties	59,401	84,009	35,000	40,000	40,000	-	0.0%
Taxable Sales	554	164	530	-	-	-	N/A
Service / Main Lines	30,685	10,988	11,000	11,000	11,000	-	0.0%
Service Charges	9,200	6,950	7,500	9,700	7,500	(2,200)	-22.7%
Interest	19,542	32,621	75,000	39,800	60,000	20,200	50.8%
Other	8,410	6,872	172,700	331,000	196,000	(135,000)	-40.8%
Sale of Surplus Property	4,512	-	2,775	9,500	1,500	(8,000)	-84.2%
PEAK Rebate	996,241	296,775	280,000	265,000	460,000	195,000	73.6%
Total Revenue	\$ 15,583,124	\$ 15,564,129	\$ 15,919,505	\$ 15,791,000	\$ 15,771,000	\$ (20,000)	-0.1%
Expenditures:							
Personnel Services	\$ 1,607,616	\$ 1,682,295	\$ 1,776,404	\$ 1,925,960	\$ 2,002,180	\$ 76,220	4.0%
Cost of Natural Gas	10,255,027	10,275,120	10,390,000	10,500,000	10,415,000	(85,000)	-0.8%
Supplies	58,535	62,971	80,489	89,670	90,510	840	0.9%
Maintenance	218,016	247,734	384,700	590,950	482,830	(108,120)	-18.3%
Services	171,321	159,563	219,515	264,520	240,860	(23,660)	-8.9%
Sundry	2,753,820	2,750,190	2,531,242	2,535,900	2,559,720	23,820	0.9%
Capital	51,451	10,845	213,350	223,000	83,900	(139,100)	-62.4%
Transfers	132,134	180,000	181,057	179,000	180,000	1,000	0.6%
Total Expenditures	\$ 15,247,920	\$ 15,368,718	\$ 15,776,757	\$ 16,309,000	\$ 16,055,000	\$ (254,000)	-1.6%
Excess (Deficiency) of Revenues Over Expenditures	\$ 335,204	\$ 195,411	\$ 142,748	\$ (518,000)	\$ (284,000)		
Fund Balance 7/1	\$ 7,488,247	\$ 7,823,451	\$ 8,018,862	\$ 8,018,862	\$ 8,161,610		
Fund Balance 6/30	\$ 7,823,451	\$ 8,018,862	\$ 8,161,610	\$ 7,500,862	\$ 7,877,610		

PUBLIC WAY IMPROVEMENT FUND REVENUE AND EXPENSE SUMMARY									
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE		
Revenues:									
Interest	\$ 240	\$ 858	\$ 557	\$ -	\$ -	\$ -	N/A		
State	2,186	-	-	-	-	-	N/A		
Municipal Aid	561,417	563,820	569,754	568,000	570,000	2,000	0.4%		
Local Gov't Economic Assist.	28,591	29,801	30,509	20,000	28,000	8,000	40.0%		
Henderson Water Utility	178,303	110,906	91,450	90,000	90,000	-	0.0%		
Miscellaneous	4,627	14,683	2,605	6,000	6,000	-	0.0%		
Transfer from General	1,234,000	1,119,000	1,030,000	1,225,000	1,122,000	(103,000)	-8.4%		
Total Revenue	\$ 2,009,364	\$ 1,839,068	\$ 1,724,875	\$ 1,909,000	\$ 1,816,000	\$ (93,000)	-4.9%		
Expenditures:									
Personnel Services	\$ 632,569	\$ 669,029	\$ 632,671	\$ 754,640	\$ 764,430	\$ 9,790	1.3%		
Supplies	45,217	46,655	68,142	77,870	76,980	(890)	-1.1%		
Maintenance	1,011,637	1,267,731	993,100	1,040,000	940,500	(99,500)	-9.6%		
Services	8,089	5,706	3,161	10,200	6,260	(3,940)	-38.6%		
Sundry	25,498	27,236	27,147	26,290	27,830	1,540	5.9%		
Total Expenditures	\$ 1,723,010	\$ 2,016,357	\$ 1,724,221	\$ 1,909,000	\$ 1,816,000	\$ (93,000)	-4.9%		
Excess (Deficiency) of Revenues Over Expenditures	\$ 286,354	\$ (177,289)	\$ 654	\$ -	\$ -	-			
Fund Balance 7/1	\$ (275,133)	\$ 11,221	\$ (166,068)	\$ (166,068)	\$ (165,414)				
Fund Balance 6/30	\$ 11,221	\$ (166,068)	\$ (165,414)	\$ (166,068)	\$ (165,414)				

SANITATION FUND REVENUE AND EXPENSE SUMMARY									
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE		
Revenues:									
Collection Fees	\$ 2,472,402	\$ 2,375,909	\$ 2,513,591	\$ 2,335,000	\$ 2,612,000	\$ 277,000	11.9%		
Transfer Station Fees	865,351	659,797	599,655	614,000	614,000	-	0.0%		
Recycling Fees	124,222	123,246	122,450	124,000	-	(124,000)	-100.0%		
Interest	447	9,493	84,757	1,000	-	(1,000)	-100.0%		
Sale of Scrap and Equipment	10,225	7,270	6,276	7,000	7,000	-	0.0%		
Revenue from County	103,536	106,116	158,640	155,000	159,000	4,000	2.6%		
Reimbursable Services	7,500	-	-	-	-	-	N/A		
Other	9,112	4,128	9,894	6,000	7,000	1,000	16.7%		
Total Revenue	\$ 3,592,795	\$ 3,285,959	\$ 3,495,263	\$ 3,242,000	\$ 3,399,000	\$ 157,000	4.8%		
Expenditures:									
Personnel Services	\$ 1,050,388	\$ 1,153,764	\$ 1,148,831	\$ 1,211,060	\$ 1,177,180	\$ (33,880)	-2.8%		
Supplies	49,115	70,330	77,023	103,240	89,960	(13,280)	-12.9%		
Maintenance	84,055	144,787	102,379	108,800	107,460	(1,340)	-1.2%		
Services	1,778,429	1,752,610	1,912,758	2,079,940	1,920,800	(159,140)	-7.7%		
Sundry	196,695	208,017	191,522	34,960	36,600	1,640	4.7%		
Capital	-	-	-	7,000	149,000	142,000	2028.6%		
Transfers	71,874	104,000	98,485	104,000	105,000	1,000	1.0%		
Total Expenditures	\$ 3,230,556	\$ 3,433,508	\$ 3,530,998	\$ 3,649,000	\$ 3,586,000	\$ (63,000)	-1.7%		
Excess (Deficiency) of Revenues Over Expenditures	\$ 362,239	\$ (147,549)	\$ (35,735)	\$ (407,000)	\$ (187,000)				
Fund Balance 7/1	\$ (449,836)	\$ (87,597)	\$ (235,146)	\$ (235,146)	\$ (270,881)				
Fund Balance 6/30	\$ (87,597)	\$ (235,146)	\$ (270,881)	\$ (642,146)	\$ (457,881)				

HART FUND REVENUE AND EXPENSE SUMMARY								
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Bus Fares	\$ 34,391	\$ 29,232	\$ 30,803	\$ 30,000	\$ 30,000	\$ -	0.0%	
FTA Grant	864,035	740,826	1,042,905	1,175,000	1,059,000	(116,000)	-9.9%	
State Grant	55,625	57,309	51,277	81,000	68,000	(13,000)	-16.0%	
Local Share (General Fund)	617,000	417,000	561,000	476,000	485,000	9,000	1.9%	
Interest	450	1,297	356	-	-	-	N/A	
Other	39,872	11,949	7,337	4,000	4,000	-	0.0%	
Total Revenue	\$ 1,611,373	\$ 1,257,613	\$ 1,693,678	\$ 1,766,000	\$ 1,646,000	\$ (120,000)	-6.8%	
Expenditures:								
Personnel Services	\$ 832,250	\$ 891,959	\$ 951,209	\$ 1,069,300	\$ 1,049,010	\$ (20,290)	-1.9%	
Supplies	58,152	65,961	79,044	87,060	103,610	16,550	19.0%	
Maintenance	112,821	54,614	51,897	76,380	69,950	(6,430)	-8.4%	
Services	173,983	176,703	178,205	185,530	185,060	(470)	-0.3%	
Sundry	59,385	43,663	35,780	41,230	36,370	(4,860)	-11.8%	
Capital	219,953	65,646	397,362	306,500	202,000	(104,500)	-34.1%	
Total Expenditures	\$ 1,456,544	\$ 1,298,546	\$ 1,693,497	\$ 1,766,000	\$ 1,646,000	\$ (120,000)	-6.8%	
Excess (Deficiency) of Revenues Over Expenditures	\$ 154,829	\$ (40,933)	\$ 181	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 97,813	\$ 252,642	\$ 211,709	\$ 211,709	\$ 211,890			
Fund Balance 6/30	\$ 252,642	\$ 211,709	\$ 211,890	\$ 211,709	\$ 211,890			

EMERGENCY COMMUNICATIONS FUND REVENUE AND EXPENSE SUMMARY								
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE	
Revenues:								
911 Telephone Revenue	\$ 339,175	\$ 303,757	\$ 273,413	\$ 312,000	\$ 135,000	\$ (177,000)	-56.7%	
911 Fees on Water Bills	-	-	-	-	320,000	320,000	N/A	
911 Wireless Revenue	234,904	280,171	269,091	268,000	268,000	-	0.0%	
State Grant	-	-	165,000	-	-	-	N/A	
Transfer from General	767,000	364,000	605,000	605,000	597,000	(8,000)	-1.3%	
Revenue from County	240,025	160,503	201,000	201,000	198,000	(3,000)	-1.5%	
Interest	178	625	454	-	-	-	N/A	
Total Revenue	\$ 1,581,282	\$ 1,109,056	\$ 1,513,958	\$ 1,386,000	\$ 1,518,000	\$ 132,000	9.5%	
Expenditures:								
Personnel Services	\$ 815,332	\$ 990,855	\$ 1,108,150	\$ 1,175,180	\$ 1,209,720	\$ 34,540	2.9%	
Supplies	4,160	3,588	4,150	8,000	8,000	-	0.0%	
Maintenance	68,076	17,551	52,800	27,950	144,600	116,650	417.4%	
Services	145,867	151,613	170,653	148,870	155,680	6,810	4.6%	
Capital	445,346	23,085	178,000	26,000	-	(26,000)	-100.0%	
Total Expenditures	\$ 1,478,781	\$ 1,186,692	\$ 1,513,753	\$ 1,386,000	\$ 1,518,000	\$ 132,000	9.5%	
Excess (Deficiency) of Revenues Over Expenditures	\$ 102,501	\$ (77,636)	\$ 205	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 44,019	\$ 146,520	\$ 68,884	\$ 68,884	\$ 69,089			
Fund Balance 6/30	\$ 146,520	\$ 68,884	\$ 69,089	\$ 68,884	\$ 69,089			

CIVIL SERVICE PENSION FUND REVENUE AND EXPENSE SUMMARY									
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE		
Revenues:									
Interest (Net of Trustee Fees)	\$ 9	\$ 11	\$ 12	\$ -	\$ -	\$ -	N/A		
Employee Contributions	2,399	2,552	2,676	3,000	3,000	-	0.0%		
Employer Match	2,399	2,552	2,676	3,000	3,000	-	0.0%		
Transfer from General	155,000	107,000	74,000	76,000	81,000	5,000	6.6%		
Taxes	197	20	-	-	-	-	N/A		
Total Revenues	\$ 160,004	\$ 112,135	\$ 79,364	\$ 82,000	\$ 87,000	\$ 5,000	6.1%		
Expenditures:									
Pension Benefits	\$ 142,163	\$ 98,236	\$ 70,710	\$ 72,000	\$ 73,200	\$ 1,200	1.7%		
Health Benefits	14,527	11,503	7,720	9,600	9,900	300	3.1%		
Other	3,610	100	-	400	3,900	3,500	875.0%		
Total Expenditures	\$ 160,300	\$ 109,839	\$ 78,430	\$ 82,000	\$ 87,000	\$ 5,000	6.1%		
Excess (Deficiency) of Revenues Over Expenditures	\$ (296)	\$ 2,296	\$ 934	\$ -	\$ -	-			
Fund Balance 7/1	\$ (2,552)	\$ (2,848)	\$ (552)	\$ (552)	\$ 382				
Fund Balance 6/30	\$ (2,848)	\$ (552)	\$ 382	\$ (552)	\$ 382				

POLICE & FIRE PENSION FUND REVENUE AND EXPENSE SUMMARY									
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE		
Revenues:									
Interest (Net of Trustee Fees)	\$ 4	\$ 9	\$ 11	\$ -	\$ -	\$ -	N/A		
Transfer from General	387,000	383,000	352,000	366,000	380,000	14,000	3.8%		
Taxes	429	35	-	-	-	-	N/A		
Total Revenues	\$ 387,433	\$ 383,044	\$ 352,011	\$ 366,000	\$ 380,000	\$ 14,000	3.8%		
Expenditures:									
Pension Benefits	\$ 339,678	\$ 335,066	\$ 312,178	\$ 315,900	\$ 324,410	\$ 8,510	2.7%		
Other	3,658	200	-	300	4,100	3,800	1266.7%		
Health Insurance Benefits	41,954	43,783	39,595	49,800	51,490	1,690	3.4%		
Total Expenditures	\$ 385,290	\$ 379,049	\$ 351,773	\$ 366,000	\$ 380,000	\$ 14,000	3.8%		
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,143	\$ 3,995	\$ 238	\$ -	\$ -	-			
Fund Balance 7/1	\$ (9,570)	\$ (7,427)	\$ (3,432)	\$ (3,432)	\$ (3,194)				
Fund Balance 6/30	\$ (7,427)	\$ (3,432)	\$ (3,194)	\$ (3,432)	\$ (3,194)				

HEALTH INSURANCE FUND REVENUE AND EXPENSE SUMMARY								
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Interest	\$ 4,187	\$ 8,413	\$ 8,646	\$ 2,300	\$ 6,170	\$ 3,870	168.3%	
Employee Contributions	310,288	405,072	403,650	365,000	430,000	65,000	17.8%	
Premiums - Water	1,315,657	1,341,540	1,353,044	1,417,380	1,555,560	138,180	9.7%	
Premiums - Power & Light	553,155	611,737	677,998	668,320	733,080	64,760	9.7%	
Premiums - 911	171,791	207,369	254,612	276,250	286,080	9,830	3.6%	
Premiums - DSC	277,264	301,595	303,358	314,500	312,900	(1,600)	-0.5%	
Premiums - General Fund	3,335,546	3,505,663	3,733,812	4,020,500	4,084,160	63,660	1.6%	
Premiums - Gas Fund	329,751	335,555	369,531	442,000	447,000	5,000	1.1%	
Premiums - HART	177,289	195,570	215,308	221,000	232,440	11,440	5.2%	
Premiums - PWI	135,106	132,337	148,495	199,750	210,090	10,340	5.2%	
Premiums - Cemetery Fund	50,654	54,284	69,593	68,000	71,520	3,520	5.2%	
Total Revenue	\$ 6,660,688	\$ 7,099,135	\$ 7,538,046	\$ 7,995,000	\$ 8,369,000	\$ 374,000	4.7%	
Expenditures:								
Administration Expense	\$ 659,128	\$ 610,076	\$ 679,223	\$ 670,000	\$ 695,000	\$ 25,000	3.7%	
Health Clinic	92,560	242,445	177,120	210,000	174,000	(36,000)	-17.1%	
Insurance Benefits	5,722,754	6,415,991	6,673,744	7,115,000	7,500,000	385,000	5.4%	
Total Expenditures	\$ 6,474,442	\$ 7,268,512	\$ 7,530,087	\$ 7,995,000	\$ 8,369,000	\$ 374,000	4.7%	
Excess (Deficiency) of Revenues Over Expenditures	\$ 186,246	\$ (169,377)	\$ 7,959	\$ -	\$ -	\$ -	-	
Fund Balance 7/1	\$ (78,710)	\$ 107,536	\$ (61,841)	\$ (61,841)	\$ (53,882)	\$ (53,882)		
Fund Balance 6/30	\$ 107,536	\$ (61,841)	\$ (53,882)	\$ (61,841)	\$ (53,882)	\$ (53,882)		

HEALTH REIMBURSEMENT ARRANGEMENT REVENUE AND EXPENSE SUMMARY								
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Interest	\$ 928	\$ 1,490	\$ 1,501	\$ -	\$ -	\$ -	N/A	
Transfers	\$ 452,000	\$ 520,000	\$ 537,500	\$ 496,000	\$ 555,000	\$ 59,000	11.9%	
Total Revenue	\$ 452,928	\$ 521,490	\$ 539,001	\$ 496,000	\$ 555,000	\$ 59,000	11.9%	
Expenditures:								
Sundry Charges Total	\$ 502,319	\$ 481,889	\$ 537,515	\$ 496,000	\$ 555,000	\$ 59,000	11.9%	
Total Expenditures	\$ 502,319	\$ 481,889	\$ 537,515	\$ 496,000	\$ 555,000	\$ 59,000	11.9%	
Excess (Deficiency) of Revenues Over Expenditures	\$ (49,391)	\$ 39,601	\$ 1,486	\$ -	\$ -	\$ -	-	
Fund Balance 7/1	\$ 119,028	\$ 69,637	\$ 109,238	\$ 109,238	\$ 110,724	\$ 110,724		
Fund Balance 6/30	\$ 69,637	\$ 109,238	\$ 110,724	\$ 109,238	\$ 110,724	\$ 110,724		

TOURISM COMMISSION REVENUE AND EXPENSE SUMMARY								
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Interest	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ -	N/A	
Taxes	\$ -	\$ -	\$ 161,223	\$ 155,000	\$ 165,000	\$ 10,000	6.5%	
Total Revenue	\$ -	\$ -	\$ 161,272	\$ 155,000	\$ 165,000	\$ 10,000	6.5%	
Expenditures:								
Transfers	\$ -	\$ -	\$ 161,272	\$ 155,000	\$ 165,000	\$ 10,000	6.5%	
Total Expenditures	\$ -	\$ -	\$ 161,272	\$ 155,000	\$ 165,000	\$ 10,000	6.5%	
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Fund Balance 7/1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Fund Balance 6/30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE AND EXPENSE SUMMARY								
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Comm. Develop. Block Grant	\$ 239,687	\$ 306,843	\$ 400,283	\$ 365,000	\$ 414,000	\$ 49,000	13.4%	
Total Revenue	\$ 239,687	\$ 306,843	\$ 400,283	\$ 365,000	\$ 414,000	\$ 49,000	13.4%	
Expenditures:								
Acquisition	\$ 2,837	\$ 845	\$ -	\$ 2,500	\$ 4,500	\$ 2,000	80.0%	
Rehabilitation	\$ 154,429	\$ 115,721	\$ 91,275	\$ -	\$ 266,000	\$ 266,000	N/A	
Administration	\$ 42,590	\$ 41,789	\$ 47,658	\$ 41,700	\$ 47,760	\$ 6,060	14.5%	
Public Facilities	\$ 7,889	\$ 117,216	\$ 225,607	\$ 289,530	\$ 60,000	\$ (229,530)	-79.3%	
Public Services	\$ 31,942	\$ 31,272	\$ 35,743	\$ 31,270	\$ 35,740	\$ 4,470	14.3%	
Total Expenditures	\$ 239,687	\$ 306,843	\$ 400,283	\$ 365,000	\$ 414,000	\$ 49,000	13.4%	
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Fund Balance 7/1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Fund Balance 6/30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	

HOME GRANT FUND REVENUE AND EXPENSE SUMMARY								
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE	
Revenues:								
HOME Program	\$ -	\$ 65,631	\$ 18,370	\$ 24,000	\$ -	\$ (24,000)	-100.0%	
Total Revenue	\$ -	\$ 65,631	\$ 18,370	\$ 24,000	\$ -	\$ (24,000)	-100.0%	
Expenditures:								
Construction	\$ -	\$ 65,631	\$ 14,370	\$ 20,000	\$ -	\$ (20,000)	-100.0%	
Administration	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)	-100.0%	
Total Expenditures	\$ -	\$ 65,631	\$ 18,370	\$ 24,000	\$ -	\$ (24,000)	-100.0%	
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Fund Balance 7/1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Fund Balance 6/30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	

POLICE INVESTIGATION FUND REVENUE AND EXPENSE SUMMARY								
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Sale of Equipment	\$ 581	\$ 6,058	\$ 5,564	\$ -	\$ -	\$ -	N/A	
Interest	1,364	2,623	4,403	1,200	2,400	1,200	100.0%	
Investigation Income	5,927	5,551	31,494	5,800	23,600	17,800	306.9%	
Reserved Fund Balance	-	-	-	46,000	-	(46,000)	-100.0%	
Total Revenue	\$ 7,872	\$ 14,232	\$ 41,461	\$ 53,000	\$ 26,000	\$ (27,000)	-50.9%	
Expenditures:								
Supplies	\$ -	\$ 551	\$ 7,289	\$ -	\$ 10,000	\$ -	N/A	
Special Services	15,572	16,725	33,764	53,000	16,000	(37,000)	-69.8%	
Total Expenditures	\$ 15,572	\$ 17,276	\$ 41,053	\$ 53,000	\$ 26,000	\$ (37,000)	-69.8%	
Excess (Deficiency) of Revenues Over Expenditures	\$ (7,700)	\$ (3,044)	\$ 408	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 52,650	\$ 44,950	\$ 41,906	\$ 41,906	\$ 42,314			
Fund Balance 6/30	\$ 44,950	\$ 41,906	\$ 42,314	\$ 41,906	\$ 42,314			

CEMETERY FUND REVENUE AND EXPENSE SUMMARY								
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Sales	\$ 261,270	\$ 245,019	\$ 200,143	\$ 245,800	\$ 235,800	\$ (10,000)	-4.1%	
Taxable Sales	1,007	1,127	653	1,200	1,200	-	0.0%	
Sale of Equipment	-	1,825	-	-	-	-	N/A	
Interest	51	105	133	-	-	-	N/A	
Transfer from General	120,000	172,000	235,000	169,000	216,000	47,000	27.8%	
Other	436	555	49	-	-	-	N/A	
Total Revenues	\$ 382,764	\$ 420,631	\$ 435,978	\$ 416,000	\$ 453,000	\$ 37,000	8.9%	
Expenditures:								
Personnel Services	\$ 224,454	\$ 242,453	\$ 281,002	\$ 251,920	\$ 284,720	\$ 32,800	13.0%	
Supplies	13,047	13,057	14,667	15,900	16,520	620	3.9%	
Maintenance	19,571	18,799	12,500	17,750	19,000	1,250	7.0%	
Services	108,251	115,156	116,900	120,290	122,370	2,080	1.7%	
Sundry	10,090	9,886	10,135	10,140	10,390	0	0.0%	
Capital	-	14,582	-	-	-	8,000	N/A	
Total Expenditures	\$ 375,413	\$ 413,933	\$ 435,204	\$ 416,000	\$ 453,000	\$ 37,000	8.9%	
Excess (Deficiency) of Revenues Over Expenditures	\$ 7,351	\$ 6,698	\$ 774	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ (12,626)	\$ (5,275)	\$ 1,423	\$ 1,423	\$ 2,197			
Fund Balance 6/30	\$ (5,275)	\$ 1,423	\$ 2,197	\$ 1,423	\$ 2,197			

BOND FUND REVENUE AND EXPENSE SUMMARY								
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Interest	\$ 727	\$ 1,858	\$ 6,926	\$ -	\$ -	\$ -	N/A	
Tax Revenue	244	28	-	-	-	-	N/A	
HWU Contribution	880,920	894,918	849,000	849,000	800,000	(49,000)	-5.8%	
Transfer from General	1,195,000	1,343,000	1,321,000	1,325,000	1,331,000	6,000	0.5%	
Transfer from Gas	132,134	180,000	181,057	179,000	180,000	1,000	0.6%	
Transfer from Sanitation	71,874	104,000	98,485	104,000	105,000	1,000	1.0%	
Transfer from Construction	4,340,767	2,253,613	2,307,000	2,307,000	2,355,000	48,000	2.1%	
Total Revenue	\$ 6,621,666	\$ 4,777,417	\$ 4,763,468	\$ 4,764,000	\$ 4,771,000	\$ 7,000	0.1%	
Expenditures:								
Interest	\$ 1,341,150	\$ 1,397,534	\$ 1,317,606	\$ 1,319,000	\$ 1,241,000	\$ (78,000)	-5.9%	
Bonds	5,280,000	3,380,000	3,445,000	3,445,000	3,530,000	85,000	2.5%	
Total Expenditures	\$ 6,621,150	\$ 4,777,534	\$ 4,762,606	\$ 4,764,000	\$ 4,771,000	\$ 7,000	0.1%	
Excess (Deficiency) of Revenues Over Expenditures	\$ 516	\$ (117)	\$ 862	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 472	\$ 988	\$ 871	\$ 871	\$ 1,733			
Fund Balance 6/30	\$ 988	\$ 871	\$ 1,733	\$ 871	\$ 1,733			

CONSTRUCTION FUND REVENUE AND EXPENSE SUMMARY								
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Interest	\$ 18,727	\$ 15,646	\$ -	\$ -	\$ -	\$ -	N/A	
Federal Grant	79,489	30,680	357,873	153,000	226,000	73,000	47.7%	
State Grant	-	-	116,292	668,000	703,000	35,000	5.2%	
County Contribution	-	-	-	-	15,000	15,000	N/A	
Donations	-	-	500,000	500,000	15,000	(485,000)	-97.0%	
Bond or Loan Proceeds	7,935,508	-	-	-	-	-	N/A	
Transfers from General	66,623	167,000	1,309,000	1,611,000	367,000	(1,244,000)	-77.2%	
Total Revenue	\$ 8,100,347	\$ 213,326	\$ 2,283,165	\$ 2,932,000	\$ 1,326,000	\$ (1,606,000)	-54.8%	
Expenditures:								
Loan Issuance Costs	\$ 59,573	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Maintenance	-	-	450,000	450,000	60,000	(390,000)	-86.7%	
Radio Equipment	671,887	90,277	971,908	973,000	-	(973,000)	-100.0%	
Street	90,463	89,643	214,000	966,000	905,000	(61,000)	-6.3%	
Public Works Building	5,153,293	119,280	130,000	130,000	-	(130,000)	-100.0%	
Land Acquisition	-	-	486,000	550,000	-	(550,000)	-100.0%	
Other Buildings	629,025	106,236	455,350	601,000	195,000	(406,000)	-67.6%	
Riverfront Improvements	94,829	1,395	31,050	153,000	166,000	13,000	8.5%	
Drainage Improvements	-	-	435,765	-	-	-	N/A	
Transfer to General Fund	20,117	15,548	-	-	-	-	N/A	
Transfer to Bond Fund	4,340,768	2,253,613	-	-	-	-	N/A	
Total Expenditures	\$ 11,059,955	\$ 2,675,992	\$ 3,174,073	\$ 3,823,000	\$ 1,326,000	\$ (2,497,000)	-65.3%	
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,959,608)	\$ (2,462,666)	\$ (890,908)	\$ (891,000)	\$ -	\$ -		
Fund Balance 7/1	\$ 41,270,694	\$ 38,311,086	\$ 35,848,420	\$ 35,848,420	\$ 34,957,512			
Fund Balance 6/30	\$ 38,311,086	\$ 35,848,420	\$ 34,957,512	\$ 34,957,420	\$ 34,957,512			

FLOOD MITIGATION FUND REVENUE AND EXPENSE SUMMARY							
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 15	\$ 202	\$ 328	\$ -	\$ -	\$ -	N/A
State Grant	10,667	7,246	-	575,000	585,000	10,000	1.7%
Henderson County Contributions	41,675	33,942	51,810	49,000	69,500	20,500	41.8%
Transfers from General	98,809	33,942	51,810	49,000	69,500	20,500	41.8%
Total Revenue	\$ 151,166	\$ 75,332	\$ 103,948	\$ 673,000	\$ 724,000	\$ 51,000	7.6%
Expenditures:							
Canoe Creek Maintenance	\$ 85,701	\$ 80,519	\$ 89,955	\$ 670,000	\$ 721,000	\$ 51,000	7.6%
Professional Services	11,441	3,000	13,993	3,000	3,000	-	0.0%
Total Expenditures	\$ 97,142	\$ 83,519	\$ 103,948	\$ 673,000	\$ 724,000	\$ 51,000	7.6%
Excess (Deficiency) of Revenues Over Expenditures	\$ 54,024	\$ (8,187)	\$ -	\$ -	\$ -	\$ -	
Fund Balance 7/1	\$ (29,196)	\$ 24,828	\$ 16,641	\$ 16,641	\$ 16,641	\$ 16,641	
Fund Balance 6/30	\$ 24,828	\$ 16,641	\$ 16,641	\$ 16,641	\$ 16,641	\$ 16,641	

ALL FUNDS REVENUE AND EXPENSE SUMMARY							
	2017 ACTUAL	2018 ACTUAL	2019 PROJECTION	2019 BUDGET	2020 BUDGET	2019 vs. 2020 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 20,240,707	\$ 20,981,844	\$ 21,506,000	\$ 21,352,300	\$ 22,493,300	\$ 1,141,000	5.3%
Gas Sales	14,454,579	15,125,750	15,245,000	15,085,000	14,995,000	(90,000)	-0.6%
Service Charges & Fees	4,619,634	4,296,821	4,343,712	4,216,100	4,482,100	266,000	6.3%
Fines	27,774	26,294	26,388	26,500	26,500	-	0.0%
Licenses & Permits	77,553	60,556	78,716	79,500	79,500	-	0.0%
Rents & Concessions	115,294	109,008	107,596	121,000	97,500	(23,500)	-19.4%
Interest	71,166	145,892	513,662	68,040	110,220	42,180	62.0%
Federal Grants	1,189,879	1,143,980	1,828,670	1,717,000	1,699,000	(18,000)	-1.0%
State Grants	1,359,634	1,316,686	1,584,891	2,598,510	2,655,750	57,240	2.2%
Local Reimbursement	3,524,828	3,356,882	3,481,711	3,445,850	3,508,500	62,650	1.8%
Bond or Loan Proceeds	7,935,508	-	-	-	-	-	N/A
Other	1,972,835	1,305,557	1,898,964	2,172,800	1,538,600	(634,200)	-29.2%
Transfers	16,864,340	14,744,123	16,637,602	17,464,700	16,576,330	(888,370)	-5.1%
In Lieu of Tax Payments	3,083,914	3,084,688	3,082,449	3,084,700	3,132,700	48,000	1.6%
Total Revenue	\$ 75,537,645	\$ 65,698,081	\$ 70,335,361	\$ 71,432,000	\$ 71,395,000	\$ (37,000)	-0.1%
Expenditures:							
Personnel Services	\$ 23,557,805	\$ 24,637,819	\$ 25,446,574	\$ 26,798,040	\$ 26,912,240	\$ 114,200	0.4%
Insurance Benefits	6,225,073	6,897,880	7,211,259	7,611,000	8,055,000	444,000	5.8%
Cost of Natural Gas	10,255,027	10,275,120	10,300,000	10,500,000	10,415,000	(85,000)	-0.8%
Bond Payments	6,621,150	4,777,534	4,762,606	4,764,000	4,771,000	7,000	0.1%
Supplies	1,070,566	1,052,965	1,145,072	1,330,650	1,266,380	(64,270)	-4.8%
Maintenance	2,572,068	2,793,951	3,079,809	4,000,170	3,481,240	(518,930)	-13.0%
Services	5,771,012	5,709,897	6,655,571	7,173,960	6,598,750	(575,210)	-8.0%
Sundry	3,871,630	3,928,688	3,744,331	3,577,420	3,631,050	53,630	1.5%
Capital	8,582,685	2,484,215	4,084,714	4,499,890	2,484,300	(2,015,590)	-44.8%
Transfers	9,158,175	6,681,217	5,975,619	6,352,870	5,091,040	(1,261,830)	-19.9%
Total Expenditures	\$ 77,685,191	\$ 69,239,286	\$ 72,405,555	\$ 76,608,000	\$ 72,706,000	\$ (3,902,000)	-5.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,147,546)	\$ (3,541,205)	\$ (2,070,194)	\$ (5,176,000)	\$ (1,311,000)		
Fund Balance 7/1	\$ 59,742,402	\$ 57,594,856	\$ 54,053,651	\$ 54,053,651	\$ 51,983,457		
Fund Balance 6/30	\$ 57,594,856	\$ 54,053,651	\$ 51,983,457	\$ 48,877,651	\$ 50,672,457		

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Amended Budget	2020 Proposed Budget	% Change
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Fund 10 - General Fund

31 Taxes

3100	Current Property Tax	\$ 7,984,725	\$ 6,774,906	\$ 6,878,774	\$ 6,953,700	\$ 6,896,400	-0.8%
3101	Vehicle Property Tax	690,741	703,800	697,141	715,200	715,200	0.0%
3102	Property Tax Discount	(68,200)	(58,624)	(58,531)	(66,000)	(61,200)	N/A
3104	Omitted Tangible Tax	69,619	41,643	95,999	57,000	68,600	20.4%
3105	Delinquent Property Tax	79,572	66,828	72,815	65,500	68,500	4.6%
3110	Penalty & Interest	45,255	42,617	43,139	39,500	41,900	6.1%
3115	Franchise Tax	613,403	824,062	718,111	730,000	730,000	0.0%
3121	Bank Deposits	159,142	160,811	156,752	163,000	158,900	-2.5%
3125	Insurance Tax	4,961,940	5,216,046	5,371,950	5,249,000	5,485,000	4.5%
3130	Net Profits Tax	944,204	1,140,196	1,013,760	991,000	1,293,000	30.5%
3133	Co. Payroll Tax	90,261	96,093	108,231	96,000	-	-100.0%
3135	Payroll Tax	4,769,622	6,036,632	6,294,853	6,278,400	6,982,000	11.2%
3136	1% Rebate Program	(100,447)	(63,249)	(48,217)	(75,000)	(50,000)	N/A
3150	In Lieu of Tax - Housing	39,190	39,964	37,725	40,000	38,000	-5.0%
3151	In Lieu of Tax - Electric	1,244,724	1,244,724	1,244,724	1,244,700	1,244,700	0.0%
3152	In Lieu of Tax - Gas	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	0.0%
3153	In Lieu of Tax - Water	400,000	400,000	400,000	400,000	450,000	12.5%
Tax Total		23,323,751	24,066,449	24,427,226	24,282,000	25,461,000	4.9%

32 Service Fees

3221	Service Charges	392,600	395,515	406,120	390,000	390,000	0.0%
3225	Check Collection Fee	1,560	2,040	1,840	1,700	1,800	5.9%
3231	Warrant Service Fee	40,673	34,769	29,946	40,000	30,000	-25.0%
3235	Appeal Board Fees	620	1,315	1,305	1,200	1,300	8.3%
3240	Swimming Pool Fees	31,629	30,089	29,532	29,000	29,000	0.0%
3245	Golf Course Fees	28,748	20,186	6,659	25,000	-	-100.0%
3265	False Alarm Services	3,450	5,100	5,400	4,000	4,000	0.0%
3274	Law Enforcement	30,651	32,485	30,402	32,500	31,500	-3.1%
3280	Service Chg.-nuisance	9,725	(4,028)	15,965	-	8,000	N/A
3325	Criminal Littering Fines	333	288	40	-	-	N/A
Service Fees Total		539,989	517,759	527,209	523,400	495,600	-5.3%

33 Fines & Forfeitures

3305	Parking Fines	27,529	26,194	26,348	26,500	26,500	0.0%
3306	Park. Ticket Summons	145	100	40	-	-	N/A
Fines & Forfeitures Total		27,774	26,294	26,388	26,500	26,500	0.0%

34 License & Permits

3405	Liquor & Beer License	24,525	27,020	28,974	27,500	27,500	0.0%
3410	Building Permits	32,659	20,746	30,582	30,000	30,000	0.0%
3425	Boat Launch Permits	12,349	11,725	11,240	14,000	14,000	0.0%
3430	Fireworks Permits	7,000	-	7,000	7,000	7,000	0.0%
3435	Resident Parking Permit	1,020	1,065	920	1,000	1,000	0.0%
License & Permits Total		77,553	60,556	78,716	79,500	79,500	0.0%

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Amended Budget	2020 Proposed Budget	% Change
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Fund 10 - General Fund - (continued)

35 Rents

3505	Rent-Municipal Center	\$ 1,200	\$ -	\$ -	\$ -	\$ -	N/A
3509	Golf Cart Rental	21,149	14,929	6,548	17,500	-	-100.0%
3510	Rent-Other	21,898	20,716	20,859	21,000	21,000	0.0%
3515	Concession-JKF Center	174	195	643	-	-	N/A
3516	Concessions - Pool	9,791	8,817	8,881	10,000	10,000	0.0%
3517	Concession-Golf	7,822	5,090	2,771	6,000	-	-100.0%
3520	Rent-Municipal Lands	53,260	59,261	67,894	66,500	66,500	0.0%
Rents Total		115,294	109,008	107,596	121,000	97,500	-19.4%

36 Sale of Property

3615	Photostatic Copy Fees	10,505	9,510	10,795	10,000	10,000	0.0%
3620	Sale of Land	-	-	100,000	200,000	-	-100.0%
3622	Sale of Equipment	5,737	744	-	2,000	2,000	0.0%
3623	Sale of Vehicles	9,575	5,024	22,722	9,000	9,000	0.0%
3628	Disc Golf Sales	167	27	-	-	-	N/A
Sale of Property Total		25,984	15,305	133,517	221,000	21,000	-90.5%

37 Other Revenue

3700	Interest Income	24,297	70,641	330,529	23,740	41,650	75.4%
3705	Recreational Activities	712	395	761	-	-	N/A
3710	Govt Service Chg-Water	618,000	640,000	620,000	620,000	650,000	4.8%
3715	Govt Service Chg-Elect	660,001	684,000	664,000	664,000	690,000	3.9%
3719	Govt Service Chg-HART	131,002	133,000	130,000	130,000	133,000	2.3%
3720	Govt Service Chg-Gas	967,002	977,000	966,000	966,000	987,000	2.2%
3721	Govt Service Chg-DSC	260,002	275,000	270,000	270,000	253,000	-6.3%
3725	Govt Service Chg-Coun.	47,245	48,476	50,320	50,850	-	-100.0%
3730	Insurance Recovery	123,534	95,597	21,539	63,000	65,000	3.2%
3744	Miscellaneous Grants	35,501	-	-	-	-	N/A
3753	Federal Grant	6,668	-	9,239	-	-	N/A
3754	State Grant	103,496	43,663	20,876	20,750	20,750	0.0%
3761	KLEFPF	290,356	308,174	304,163	340,950	346,100	1.5%
3762	FIP	307,296	306,673	327,020	324,810	334,900	3.1%
3774	Donations	8,584	68,610	46,180	39,500	8,500	-78.5%
3799	Unclassified	2,957	2,953	6,553	-	-	N/A
3830	Reimbursable Services	278,037	187,939	278,491	250,000	264,000	5.6%
Other Revenue Total		3,864,690	3,842,121	4,045,671	3,763,600	3,793,900	0.8%

38 Transfers

3860	Transfer from Constr.	20,117	15,548	15,392	-	-	N/A
Transfers Total		20,117	15,548	15,392	-	-	N/A

GENERAL FUND REVENUE TOTAL \$27,995,152 \$28,653,040 \$29,361,715 \$29,017,000 \$29,975,000 3.3%

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Amended Budget	2020 Proposed Budget	% Change
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Fund 20 - Gas Fund

32 Service Fees

3221	Service Charges	\$ 9,200	\$ 6,950	\$ 7,500	\$ 9,700	\$ 7,500	-22.7%
	Service Fees Total	9,200	6,950	7,500	9,700	7,500	-22.7%

36 Sale of Property

3622	Sale of Equipment	4,512	-	2,775	9,500	1,500	-84.2%
3625	Taxable Sales	554	164	530	-	-	N/A
	Sale of Property Total	5,066	164	3,305	9,500	1,500	-84.2%

37 Other Revenue

3700	Interest Income	19,542	32,621	75,000	39,800	60,000	50.8%
3730	Insurance Recovery	-	1,428	-	-	-	N/A
3830	Reimbursable Services	3,151	1,418	140,000	330,000	195,000	-40.9%
	Other Revenue Total	22,693	35,467	215,000	369,800	255,000	-31.0%

39 Gas Revenue

3900	Gas Sales	14,454,579	15,125,750	15,335,000	15,085,000	14,995,000	-0.6%
3920	Penalties	59,401	84,009	35,000	40,000	40,000	0.0%
3940	Gas Mains	-	5,000	5,000	5,000	5,000	0.0%
3945	Service Lines	30,685	5,988	6,000	6,000	6,000	0.0%
3960	PEAK Return	996,241	296,775	280,000	265,000	460,000	73.6%
3990	Miscellaneous	5,259	4,026	32,700	1,000	1,000	0.0%
	Gas Revenue Total	15,546,165	15,521,548	15,693,700	15,402,000	15,507,000	0.7%
	GAS FUND REVENUE TOTAL	\$15,583,124	\$15,564,129	\$15,919,505	\$15,791,000	\$15,771,000	-0.1%

Fund 29 - Health Reimbursement Arrangement (HRA)

37 Other Revenue

3700	Interest Income	\$ 928	\$ 1,490	\$ 1,501	\$ -	\$ -	N/A
	Other Revenue Total	928	1,490	1,501	-	-	N/A

38 Transfers

3855	Transfer from Health Ins.	452,000	520,000	537,500	496,000	555,000	11.9%
	Transfers Total	452,000	520,000	537,500	496,000	555,000	11.9%
	HRA FUND REVENUE TOTAL	\$ 452,928	\$ 521,490	\$ 539,001	\$ 496,000	\$ 555,000	11.9%

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Amended Budget	2020 Proposed Budget	% Change
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Fund 32 - Civil Service Pension Fund

37 Other Revenue

3700	Interest Income	\$ 9	\$ 11	\$ 12	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,399	2,552	2,676	3,000	3,000	0.0%
3723	Income Match Sanit.	2,399	2,552	2,676	3,000	3,000	0.0%
3724	Tax Revenue	197	20	-	-	-	N/A
3851	Transfer from General	155,000	107,000	74,000	76,000	81,000	6.6%
Other Revenue Total		160,004	112,135	79,364	82,000	87,000	6.1%
CIVIL SERVICE REVENUE TOTAL		<u>\$ 160,004</u>	<u>\$ 112,135</u>	<u>\$ 79,364</u>	<u>\$ 82,000</u>	<u>\$ 87,000</u>	<u>6.1%</u>

Fund 33 - Police & Fire Pension Fund

37 Other Revenue

3700	Interest Income	\$ 4	\$ 9	\$ 11	\$ -	\$ -	N/A
3724	Tax Revenue	429	35	-	-	-	N/A
3851	Transfer from General	387,000	383,000	352,000	366,000	380,000	3.8%
Other Revenue Total		387,433	383,044	352,011	366,000	380,000	3.8%
POLICE & FIRE REVENUE TOTAL		<u>\$ 387,433</u>	<u>\$ 383,044</u>	<u>\$ 352,011</u>	<u>\$ 366,000</u>	<u>\$ 380,000</u>	<u>3.8%</u>

Fund 40 - Cemetery Fund

36 Sale of Property

3600	Cemetery Spaces	\$ 65,969	\$ 54,821	\$ 46,748	\$ 65,000	\$ 55,000	-15.4%
3605	Grave Openings	134,870	126,685	121,725	128,000	128,000	0.0%
3610	Other Cemetery Serv.	20,633	20,513	16,410	17,000	17,000	0.0%
3610	Sale of Equipment	-	1,825	-	-	-	N/A
3625	Taxable Sales	1,007	1,127	653	1,200	1,200	0.0%
3630	Mausoleum Sales	39,798	43,000	15,260	35,800	35,800	0.0%
Sale of Property Total		262,277	247,971	200,796	247,000	237,000	-4.0%

37 Other Revenue

3700	Interest Income	51	105	133	-	-	N/A
3799	Unclassified	436	555	49	-	-	N/A
Other Revenue Total		487	660	182	-	-	N/A

38 Transfers

3851	Transfer from General	120,000	172,000	235,000	169,000	216,000	27.8%
Transfer Total		120,000	172,000	235,000	169,000	216,000	27.8%
CEMETERY REVENUE TOTAL		<u>\$ 382,764</u>	<u>\$ 420,631</u>	<u>\$ 435,978</u>	<u>\$ 416,000</u>	<u>\$ 453,000</u>	<u>8.9%</u>

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Amended Budget	2020 Proposed Budget	% Change
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Fund 45 - Health Insurance Fund

37 Other Revenue

3700	Interest Income	\$ 4,187	\$ 8,413	\$ 8,646	\$ 2,300	\$ 6,170	168.3%
3778	Premiums - 911	171,791	207,369	254,612	276,250	286,080	3.6%
3781	Premiums - Water	1,315,657	1,341,540	1,353,044	1,417,380	1,555,560	9.7%
3782	Premiums - Power Light	553,155	611,737	677,998	668,320	733,080	9.7%
3784	Premiums - Sanitation	277,264	301,595	303,358	314,500	312,900	-0.5%
3785	Premiums - Cemetery	50,654	54,284	69,593	68,000	71,520	5.2%
3786	Premiums - General	3,335,546	3,505,663	3,733,812	4,020,500	4,084,160	1.6%
3787	Premiums - Gas	329,751	335,555	369,531	442,000	447,000	1.1%
3788	Premiums - HART	177,289	195,570	215,308	221,000	232,440	5.2%
3789	Premiums - PWI	135,106	132,337	148,495	199,750	210,090	5.2%
3795	Employee Contr. + 1	310,288	405,072	403,650	365,000	430,000	17.8%
Other Revenue Total		6,660,688	7,099,135	7,538,046	7,995,000	8,369,000	4.7%
HEALTH INS. REVENUE TOTAL		<u>\$ 6,660,688</u>	<u>\$ 7,099,135</u>	<u>\$ 7,538,046</u>	<u>\$ 7,995,000</u>	<u>\$ 8,369,000</u>	<u>4.7%</u>

Fund 48- Bond Fund

37 Other Revenue

3700	Interest Income	\$ 727	\$ 1,858	\$ 6,926	\$ -	\$ -	N/A
3724	Property Tax Revenue	244	28	-	-	-	N/A
3797	HWU Contribution	880,920	894,918	849,000	849,000	800,000	-5.8%
3851	Transfer from General	1,195,000	1,343,000	1,321,000	1,325,000	1,331,000	0.5%
3852	Transfer from Gas	132,134	180,000	181,057	179,000	180,000	0.6%
3860	Transfer from Constr.	4,340,767	2,253,613	2,307,000	2,307,000	2,355,000	2.1%
3862	Transfer from Sanitation	71,874	104,000	98,485	104,000	105,000	1.0%
Other Revenue Total		6,621,666	4,777,417	4,763,468	4,764,000	4,771,000	0.1%
BOND FUND REVENUE TOTAL		<u>\$ 6,621,666</u>	<u>\$ 4,777,417</u>	<u>\$ 4,763,468</u>	<u>\$ 4,764,000</u>	<u>\$ 4,771,000</u>	<u>0.1%</u>

Fund 50 - Public Way Improvement (PWI) Fund

37 Other Revenue

3700	Interest Income	\$ 240	\$ 858	\$ 557	\$ -	\$ -	N/A
3751	LGEA-Coal	9,069	6,265	3,994	-	3,000	N/A
3752	LGEA-Mineral	19,522	23,536	26,515	20,000	25,000	25.0%
3754	State Grant	2,186	-	-	-	-	N/A
3756	Municipal Aid	561,417	563,820	569,754	568,000	570,000	0.4%
3830	Reimbursable Services	4,627	14,683	2,605	6,000	6,000	0.0%
3835	Service Cuts	178,303	110,906	91,450	90,000	90,000	0.0%
3851	Transfer from General	1,234,000	1,119,000	1,030,000	1,225,000	1,122,000	-8.4%
Other Revenue Total		2,009,364	1,839,068	1,724,875	1,909,000	1,816,000	-4.9%
PWI REVENUE TOTAL		<u>\$ 2,009,364</u>	<u>\$ 1,839,068</u>	<u>\$ 1,724,875</u>	<u>\$ 1,909,000</u>	<u>\$ 1,816,000</u>	<u>-4.9%</u>

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Amended Budget	2020 Proposed Budget	% Change
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Fund 51 - Construction Fund

37 Other Revenue

3700	Interest Income	\$ 18,727	\$ 15,646	\$ -	\$ -	\$ -	N/A
3753	Federal Grant	79,489	30,680	357,873	153,000	226,000	47.7%
3754	State Grant	-	-	116,292	668,000	703,000	5.2%
3764	County Contributions	-	-	-	-	15,000	N/A
3774	Donations	-	-	500,000	500,000	15,000	-97.0%
3777	Bond Proceeds	7,935,508	-	-	-	-	N/A
Other Revenue Total		8,033,724	46,326	974,165	1,321,000	959,000	-27.4%

38 Transfers

3830	Reimbursable Services	-	-	-	-	-	N/A
3851	Transfer from General	66,623	167,000	1,309,000	1,611,000	367,000	-77.2%
Transfers Total		66,623	167,000	1,309,000	1,611,000	367,000	(1)
CONSTR. FUND REVENUE TOTAL		\$ 8,100,347	\$ 213,326	\$ 2,283,165	\$ 2,932,000	\$ 1,326,000	-54.8%

Fund 53 - Flood Mitigation Fund

37 Other Revenue

3700	Interest Income	\$ 15	\$ 202	\$ 328	\$ -	\$ -	N/A
3754	State Grant	10,667	7,246	-	575,000	585,000	1.7%
3764	County Contribution	41,675	33,942	51,810	49,000	69,500	41.8%
3798	City Contribution	98,809	33,942	51,810	49,000	69,500	41.8%
Other Revenue TOTAL		151,166	75,332	103,948	673,000	724,000	7.6%
FLOOD MITIGATION REVENUE		\$ 151,166	\$ 75,332	\$ 103,948	\$ 673,000	\$ 724,000	7.6%

Fund 56 - HART FUND

32 Service Fees

3200	Bus Fares	\$ 34,391	\$ 29,232	\$ 30,803	\$ 30,000	\$ 30,000	0.0%
Service Fees Total		34,391	29,232	30,803	30,000	30,000	0.0%

37 Other Revenue

3700	Interest Income	450	1,297	356	-	-	N/A
3753	Federal Grant	864,035	740,826	1,042,905	1,175,000	1,059,000	-9.9%
3754	State Grant	55,625	57,309	51,277	81,000	68,000	-16.0%
3755	Transfer from General	617,000	417,000	561,000	476,000	485,000	1.9%
3765	KY Fuel Tax Refund	3,926	739	7,214	4,000	4,000	0.0%
3799	Other	31,894	11,210	123	-	-	N/A
Other Revenue Total		1,572,930	1,228,381	1,662,875	1,736,000	1,616,000	-6.9%
HART FUND REVENUE TOTAL		\$ 1,611,373	\$ 1,257,613	\$ 1,693,678	\$ 1,766,000	\$ 1,646,000	-6.8%

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Amended Budget	2020 Proposed Budget	% Change
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Fund 57 - Sanitation Fund

32 Service Fees

3210	Refuse Fee	\$ 2,128,224	\$ 2,163,354	\$ 2,256,301	\$ 2,132,000	\$ 2,355,000	10.5%
3211	Recycling Fee	124,222	123,246	122,450	124,000	-	-100.0%
3217	Landfill - Commercial	344,178	212,555	257,290	203,000	257,000	26.6%
	Service Fees Total	2,596,624	2,499,155	2,636,041	2,459,000	2,612,000	6.2%

36 Sale of Property

3622	Sale of Vehicles	529	-	-	-	-	N/A
3625	Taxable Sales	9,112	4,128	9,894	6,000	7,000	16.7%
	Sale of Property Total	9,641	4,128	9,894	6,000	7,000	16.7%

37 Other Revenue

3700	Interest Income	447	9,493	84,757	1,000	-	-100.0%
3747	Transfer Station Fees	865,351	659,797	599,655	614,000	614,000	0.0%
3764	County Contribution	103,536	106,116	158,640	155,000	159,000	2.6%
3776	Scrap Sales	9,696	7,270	6,276	7,000	7,000	0.0%
3799	Other	-	-	-	-	-	N/A
	Other Revenue Total	979,030	782,676	849,328	777,000	780,000	0.4%

38 Transfers

3830	Reimbursable Services	7,500	-	-	-	-	N/A
	Transfers Total	7,500	-	-	-	-	N/A

SANITATION REVENUE TOTAL

\$ 3,592,795 \$ 3,285,959 \$ 3,495,263 \$ 3,242,000 \$ 3,399,000 4.8%

Fund 58 - 911

32 Service Fees

3270	911 Fee	\$ 339,175	\$ 303,757	\$ 273,413	\$ 312,000	\$ 135,000	-56.7%
3271	911 Fee on Water Bill	-	-	-	-	320,000	N/A
3272	Wireless 911 Revenue	234,904	280,171	269,091	268,000	268,000	0.0%
	Service Fees Total	574,079	583,928	542,504	580,000	723,000	24.7%

37 Other Revenue

3700	Interest Income	178	625	454	-	-	N/A
3754	State Grant	-	-	165,000	-	-	N/A
3764	Revenue from County	240,025	160,503	201,000	201,000	198,000	-1.5%
	Other Revenue Total	240,203	161,128	366,454	201,000	198,000	-1.5%

38 Transfers

3851	Transfer from General	767,000	364,000	605,000	605,000	597,000	-1.3%
	Transfers Total	767,000	364,000	605,000	605,000	597,000	-1.3%

911 REVENUE TOTAL

\$ 1,581,282 \$ 1,109,056 \$ 1,513,958 \$ 1,386,000 \$ 1,518,000 9.5%

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Amended Budget	2020 Proposed Budget	% Change
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Fund 59 - Tourism Commission Fund

31 Taxes

3700	Interest Income	\$ -	\$ -	\$ 49	\$ -	\$ -	N/A
	Transient Room Tax			161,223	155,000	165,000	6.5%
Tax Total		-	-	161,272	155,000	165,000	6.5%
TOURISM COMMISSION REVENUE		\$ -	\$ -	\$ 161,272	\$ 155,000	\$ 165,000	6.5%

Fund 81 - Community Development Block Grant (CDBG) Fund

37 Other Revenue

3760	CDBG Revenue	\$ 239,687	\$ 306,843	\$ 400,283	\$ 365,000	\$ 414,000	13.4%
Other Revenue Total		239,687	306,843	400,283	365,000	414,000	13.4%
CDBG FUND REVENUE TOTAL		\$ 239,687	\$ 306,843	\$ 400,283	\$ 365,000	\$ 414,000	13.4%

Fund 84 - HOME FUND

37 Other Revenue

3766	HOME Program	\$ -	\$ 65,631	\$ 18,370	\$ 24,000	\$ -	-100.0%
Other Revenue Total		-	65,631	18,370	24,000	-	-100.0%
HOME FUND REVENUE TOTAL		\$ -	\$ 65,631	\$ 18,370	\$ 24,000	\$ -	-100.0%

Fund 85 - Police Investigation

36 Sale of Property

3623	Sale of Vehicles	\$ 581	\$ 6,058	\$ 5,564	\$ -	\$ -	N/A
Sale of Property Total		581	6,058	5,564	-	-	N/A

37 Other Revenue

3700	Interest Income	1,364	2,623	4,403	1,200	2,400	100.0%
3757	Investigation Revenue	5,927	5,551	31,494	5,800	23,600	306.9%
Other Revenue Total		7,291	8,174	35,897	7,000	26,000	271.4%
POLICE INVEST. REVENUE TOTAL		\$ 7,872	\$ 14,232	\$ 41,461	\$ 53,000	\$ 26,000	-50.9%

GRAND TOTAL

\$75,537,645 \$65,698,081 \$70,335,361 \$71,432,000 \$71,395,000

CITY OF HENDERSON, KY
OPERATING BUDGET FOR FISCAL 2020
GENERAL FUND CONSOLIDATED

Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Amended Budget	2020 Proposed Budget	% CHANGE '19 vs. '20
Fund 10 - General Fund						
Taxes	\$ 20,239,837	\$ 20,981,761	\$ 21,344,777	\$ 21,197,300	\$ 22,328,300	5.3%
Service Charges / Fees	539,989	517,759	527,209	523,400	495,600	-5.3%
Fines	27,774	26,294	26,388	26,500	26,500	0.0%
License and Permits	77,553	60,556	78,716	79,500	79,500	0.0%
Rents and Concessions	115,294	109,008	107,596	121,000	97,500	-19.4%
Sales of Surplus Property	25,984	15,305	133,517	221,000	21,000	-90.5%
Other	3,884,807	3,857,669	4,061,063	3,763,600	3,793,900	0.8%
In Lieu of Tax Payments	<u>3,083,914</u>	<u>3,084,688</u>	<u>3,082,449</u>	<u>3,084,700</u>	<u>3,132,700</u>	<u>1.6%</u>
Total Revenue	\$ 27,995,152	\$ 28,653,040	\$ 29,361,715	\$ 29,017,000	\$ 29,975,000	3.3%
Personnel Services	\$ 17,856,874	\$ 18,518,876	\$ 19,118,104	\$ 19,962,680	\$ 19,966,000	0.0%
Supplies	842,340	789,852	814,268	948,910	870,800	-8.2%
Maintenance & Repairs	972,191	962,216	942,478	1,018,340	935,900	-8.1%
Services	2,599,103	2,476,000	3,150,279	3,427,910	3,071,720	-10.4%
Sundry with Debt	526,882	517,222	529,852	539,900	546,140	1.2%
Capital Outlay	1,226,438	1,963,226	571,929	564,390	783,400	38.8%
Transfers	<u>4,593,282</u>	<u>4,128,056</u>	<u>5,534,805</u>	<u>5,914,870</u>	<u>4,641,040</u>	<u>-21.5%</u>
Total Expense	\$ 28,617,110	\$ 29,355,448	\$ 30,661,715	\$ 32,377,000	\$ 30,815,000	-4.8%
NET	<u>\$ (621,958)</u>	<u>\$ (702,408)</u>	<u>\$ (1,300,000)</u>	<u>\$ (3,360,000)</u>	<u>\$ (840,000)</u>	

MAJOR REVENUE SOURCES

TAX REVENUE

General Fund

Property Taxes – The City of Henderson follows Chapter 132 of the Kentucky Revised Statutes of the Constitution of Kentucky as they relate to property taxes. Property Taxes attach as an enforceable lien on both real and personal property. Property values are assessed as of January 1st each year at a prescribed tax rate per \$100 of assessed value that is determined by a combination of the State and the County Property Valuation Administrator (PVA). These taxes are levied annually by ordinance, usually in the fall of the year. The property tax bills are considered past due at the end of the first business day following January 1st, at which time the applicable property is subject to lien, penalties, and interest.

In fiscal 2018, the Board of Commissioners voted to reduce the real estate rate by nearly 20%. The reduction in property tax revenue was offset up by increasing the payroll tax by 29%. The 2018 tax rates per \$100 for real and personal property were \$0.490 and \$0.813 respectively. For the fiscal year 2019, the General Fund's real property tax revenue was approximately \$5.9 million and its personal tax was \$1.0 million.

The PVA office provided the City with an early estimate of assessments with a net increase of approximately of \$17.2 million in those assessments. The 2020 property tax revenue are based on those estimates and the compensating a real estate rate of \$0.515 and a personal tax rate of \$0.813 per \$100 of assessment. The revenue estimates are net of the 1.0% property tax discount that the City offers for early payment.



Occupational License Taxes – The City of Henderson follows Chapter 67 of the Kentucky Revised Statutes as it relates to occupational license tax. The tax is assessed against gross wages paid to employees within the City limits and against the net profits of businesses operating within the City. The occupational taxes were implemented in January 2006. The tax rate increased to 1.29% in fiscal 2018 for the payroll part of the tax but the tax rate for net profits remained at 1.0%.

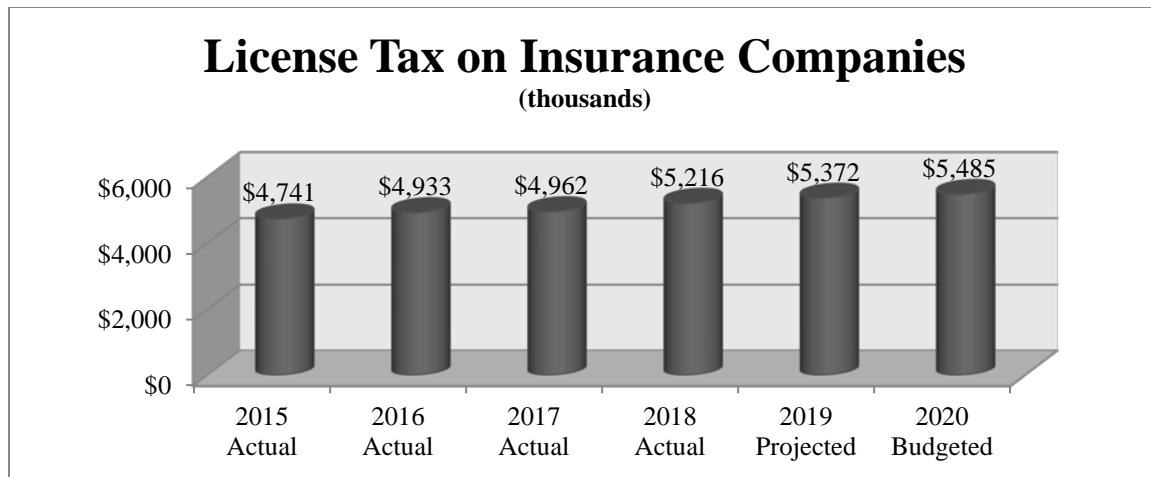
For years up to fiscal 2019, the chart also includes revenue that the City received for collecting Henderson County's tax on its behalf. Starting in fiscal 2020, Henderson County will do its own tax administration.

The revenue estimates for fiscal 2020, include increasing the payroll rate from 1.29% to 1.49% and the net profits rate from 1.0% to 1.49%, effective January 1, 2020. These revised rates will generate approximately \$6.76 million in payroll taxes and nearly \$1.26 million in net profit taxes.

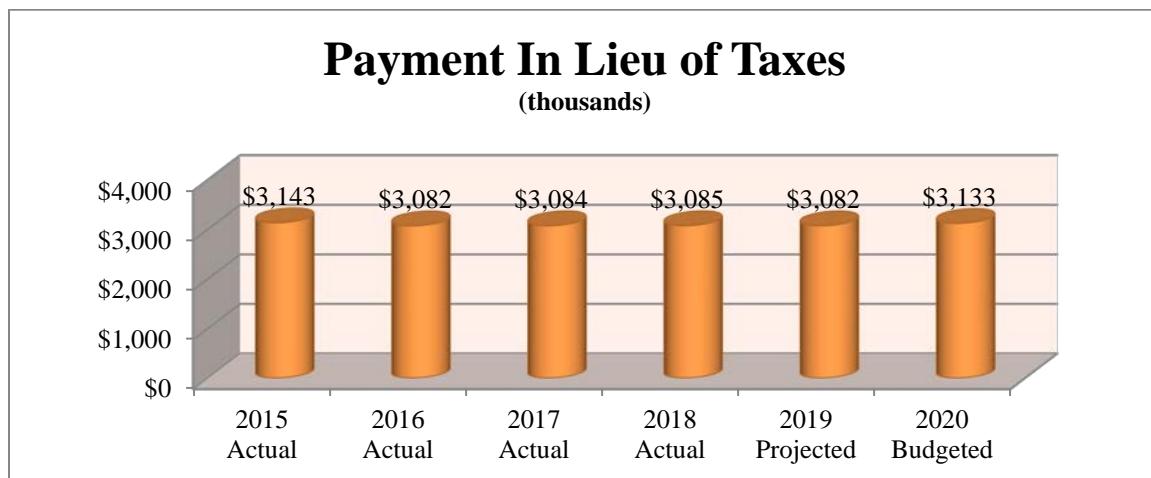
There is also a budget of a \$50,000 rebate that is returned to businesses that are participating in the Kentucky Business Investment Program.



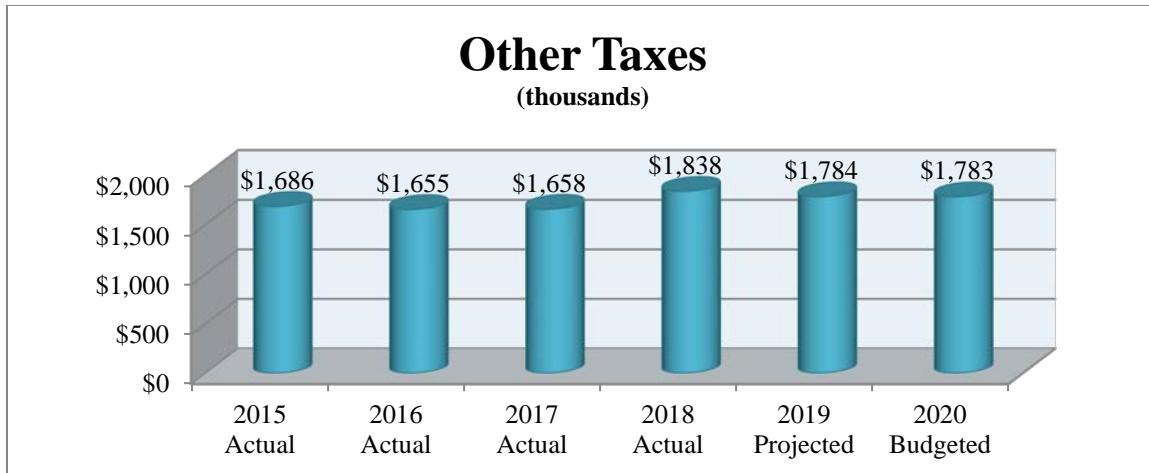
License Tax on Insurance Companies – The City of Henderson follows Chapter 91A of the Kentucky Revised Statutes as it relates to the tax assessed on insurance premiums. The tax applies to casualty, automobile, inland marine, fire/allied perils, health and life policies. The insurance companies add the tax to their customer's statements and remit the tax to the City. The insurance companies are allowed to deduct a fee of 1.5% from the tax that is retained by them to cover their collection expenses. The tax rate is 10% and will generate approximately \$5.37 million in revenue in fiscal 2019 and \$5.49 million in fiscal 2020.



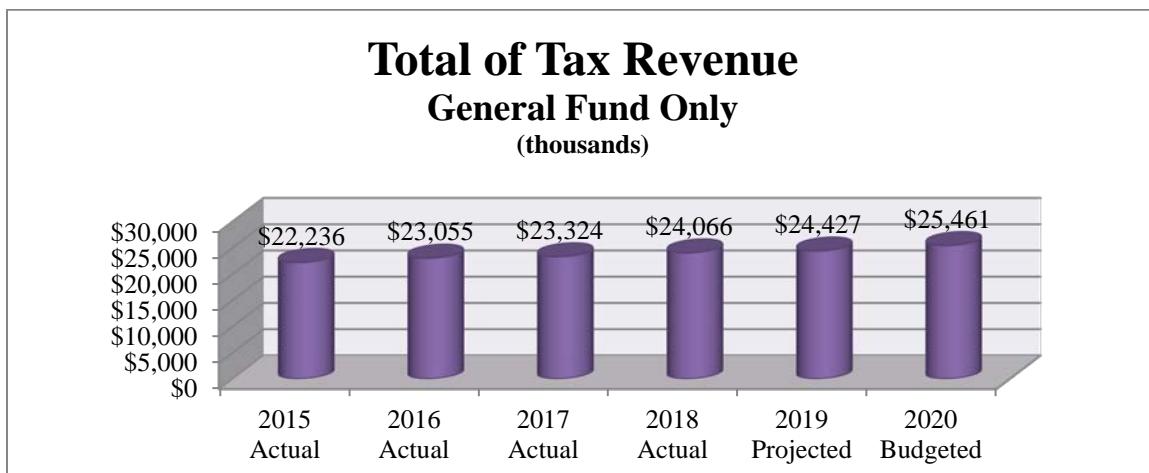
Payment in Lieu of Taxes (Municipal Utilities and Housing Authority) – The City of Henderson owns a majority of the electric, natural gas and water operations within the City limits. The three utilities pay to the City varying amounts that are based on its ability to absorb the tax. For fiscal 2020, Henderson Municipal Power and Light will pay \$1,244,724, Henderson Municipal Gas will pay \$1,400,000, and Henderson Water Utility will pay \$450,000. Also included in this category is the payment that the City receives from the Henderson Housing Authority. For fiscal 2020, the City is expecting to receive approximately \$38,000.



Other taxes – The City of Henderson also collects vehicle property tax, omitted tangible tax, franchise tax, bank deposit tax, and delinquent taxes. As the chart below reflects, the amount of other taxes totals nearly \$1.8 million for fiscal year 2020.

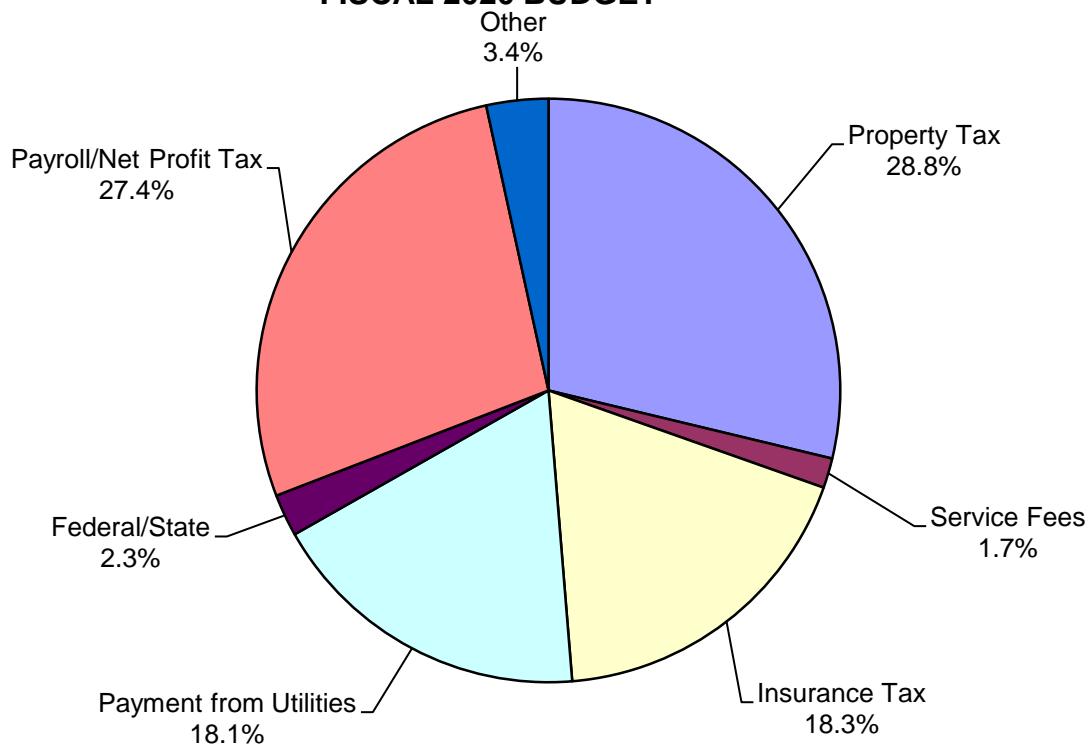


Taxes – The total (\$25,461,000) for the taxes above make up 84.9% of the General Fund's \$29,975,000 of revenue (net of the use of reserves) for fiscal 2020. The goal of these estimates is to be conservative on the revenue and budget expenses on the high end.



CITY OF HENDERSON GENERAL FUND REVENUE

FISCAL 2020 BUDGET



CITY OF HENDERSON , KENTUCKY
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Total Tax Levy for Fiscal Year (a)	Collected within the Fiscal Year of the Levy		Collections in subsequent years (b)	Total Collections to Date		Outstanding Tax
		Amount	Percentage of Levy		Amount	Percentage of Levy	
2009	\$ 5,595,679	\$ 5,491,093	98.1%	\$ 77,583	\$ 5,568,676	99.5%	\$ 27,003
2010	5,784,666	5,692,217	98.4%	75,515	5,767,732	99.7%	16,934
2011	6,063,624	5,959,466	98.3%	83,953	6,043,419	99.7%	20,205
2012	6,533,072	6,446,468	98.7%	70,714	6,517,182	99.8%	15,890
2013	6,883,980	6,827,928	99.2%	38,297	6,866,225	99.7%	17,755
2014	7,137,005	7,071,501	99.1%	43,060	7,114,561	99.7%	22,445
2015	7,454,012	7,375,464	98.9%	48,413	7,423,877	99.6%	30,136
2016	7,762,036	7,676,994	98.9%	46,677	7,723,671	99.5%	38,366
2017	8,030,520	7,915,893	98.6%	44,973	7,960,867	99.1%	69,653
2018	6,814,719	6,742,413	98.9%	-	6,742,413	98.9%	72,306

(a) Net of all corrections, additions, and deletions

(b) Collections as of June 30, 2018

**CITY OF HENDERSON
COST ALLOCATION**

GENERAL FUND		Fiscal 2020		GENERAL		PWR &		WTR &						
DIVISION NAME		BUDGET	FUND	GAS	LIGHT	SEWER	CEMET.	PWI	HART	SANIT.	LANDFILL	911	OTHER	
010	Mayor & Commission	100.00%	90.95%	3.00%	0.78%	1.13%	0.39%	0.39%	0.39%	0.39%	0.39%	0.39%	0.51%	1.68%
		\$ 239,730	\$ 218,034	\$ 7,192	\$ 1,870	\$ 2,709	\$ 935	\$ 935	\$ 935	\$ 935	\$ 935	\$ 935	\$ 1,223	\$ 4,027
011	City Manager	100.00%	85.40%	8.00%	0.77%	0.99%	0.16%	0.51%	1.29%	0.09%	0.16%	0.18%	0.18%	2.45%
		\$ 409,950	\$ 350,097	\$ 32,796	\$ 3,157	\$ 4,059	\$ 656	\$ 2,091	\$ 5,288	\$ 369	\$ 656	\$ 738	\$ 10,044	
012	Legal Office	100.00%	54.00%	15.00%	3.00%	2.00%	2.00%	3.00%	0.50%	1.00%	1.00%	5.00%	5.00%	13.50%
		\$ 341,670	\$ 184,502	\$ 51,251	\$ 10,250	\$ 6,833	\$ 6,833	\$ 10,250	\$ 1,708	\$ 3,417	\$ 3,417	\$ 17,084	\$ 46,125	
013	City Clerk	100.00%	55.00%	1.00%	1.00%	1.00%	30.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	7.00%
		\$ 121,880	\$ 67,034	\$ 1,219	\$ 1,219	\$ 1,219	\$ 36,564	\$ 1,219	\$ 1,219	\$ 1,219	\$ 1,219	\$ 1,219	\$ 1,219	\$ 8,532
016	Human Rights	100.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
017	Comm. Development	100.00%	87.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	12.37%
		\$ 125,060	\$ 109,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,470
124	Human Resources	100.00%	77.24%	4.87%	1.35%	4.87%	0.82%	2.40%	1.79%	2.78%	0.77%	3.11%	0.00%	
		\$ 579,456	\$ 447,572	\$ 28,220	\$ 7,823	\$ 28,220	\$ 4,752	\$ 13,907	\$ 10,372	\$ 16,109	\$ 4,462	\$ 18,021	\$ -	
HWU direct costs - Safety 20%		100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		\$ 15,104	\$ -	\$ -	\$ -	\$ 15,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
121	Finance Administration	100.00%	52.75%	15.60%	3.20%	3.20%	3.20%	3.20%	4.80%	3.80%	3.80%	3.20%	3.20%	3.25%
		\$ 704,190	\$ 371,460	\$ 109,854	\$ 22,534	\$ 22,534	\$ 22,534	\$ 22,534	\$ 33,801	\$ 26,759	\$ 26,759	\$ 22,534	\$ 22,886	
122	Information Technology	100.00%	30.58%	15.31%	12.80%	10.51%	1.60%	9.84%	3.20%	6.48%	6.48%	1.60%	1.60%	
		\$ 900,760	\$ 275,452	\$ 137,906	\$ 115,297	\$ 94,670	\$ 14,412	\$ 88,635	\$ 28,824	\$ 58,369	\$ 58,369	\$ 14,412	\$ 14,412	
123	Accounting	100.00%	5.57%	29.32%	29.38%	25.99%	1.40%	1.40%	1.54%	3.00%	1.00%	1.40%	0.00%	
		\$ 999,680	\$ 55,682	\$ 293,106	\$ 293,706	\$ 259,817	\$ 13,996	\$ 13,996	\$ 15,395	\$ 29,990	\$ 9,997	\$ 13,996	\$ -	
125	Treasury	100.00%	5.57%	29.32%	29.38%	25.99%	1.40%	1.40%	1.54%	3.00%	1.00%	1.40%	0.00%	
		\$ 781,000	\$ 43,502	\$ 228,989	\$ 229,458	\$ 202,982	\$ 10,934	\$ 10,934	\$ 12,027	\$ 23,430	\$ 7,810	\$ 10,934	\$ -	

**CITY OF HENDERSON
COST ALLOCATION**

GENERAL FUND		Fiscal 2020		GENERAL		PWR &		WTR &						
	DIVISION NAME	BUDGET	FUND	GAS	LIGHT	SEWER	CEMET.	PWI	HART	SANIT.	LANDFILL	911	OTHER	
232	Fire	100.00%	63.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	36.48%
		\$ 7,154,820	\$ 4,544,742	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,610,078
233	Codes	100.00%	98.96%	0.00%	0.00%	0.00%	0.00%	1.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		\$ 499,230	\$ 494,038	\$ -	\$ -	\$ -	\$ -	\$ 5,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
451	Parks & Recreation Dept.	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		\$ 1,443,790	\$ 1,443,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
231	Police	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		\$ 7,420,380	\$ 7,420,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341	Public Works Admin.	100.00%	27.18%	1.54%	0.77%	3.91%	0.00%	39.27%	0.39%	12.36%	12.27%	0.00%	2.31%	
		\$ 137,710	\$ 37,430	\$ 2,121	\$ 1,060	\$ 5,384	\$ -	\$ 54,079	\$ 537	\$ 17,021	\$ 16,897	\$ -	\$ 3,181	
234	Traffic Control	100.00%	82.88%	3.66%	0.60%	1.11%	2.07%	5.87%	0.73%	0.96%	0.77%	0.00%	1.35%	
		\$ 662,890	\$ 549,403	\$ 24,262	\$ 3,977	\$ 7,358	\$ 13,722	\$ 38,912	\$ 4,839	\$ 6,364	\$ 5,104	\$ -	\$ 8,949	
366	Central Garage	100.00%	49.99%	8.62%	0.00%	0.00%	1.49%	31.21%	0.42%	8.00%	0.00%	0.00%	0.27%	
		\$ 619,730	\$ 309,803	\$ 53,421	\$ -	\$ -	\$ 9,234	\$ 193,418	\$ 2,603	\$ 49,578	\$ -	\$ -	\$ 1,673	
377	Engineering	100.00%	46.40%	3.80%	0.00%	0.00%	2.29%	7.95%	0.76%	3.80%	0.00%	0.00%	35.00%	
		\$ 347,740	\$ 161,351	\$ 13,214	\$ -	\$ -	\$ 7,963	\$ 27,645	\$ 2,643	\$ 13,214	\$ -	\$ -	\$ 121,709	
014	Municipal Facilities	100.00%	93.07%	0.44%	0.00%	0.00%	1.04%	0.17%	1.37%	0.68%	0.02%	1.43%	1.78%	
		\$ 962,640	\$ 895,929	\$ 4,236	\$ -	\$ -	\$ 10,011	\$ 1,636	\$ 13,188	\$ 6,546	\$ 193	\$ 13,766	\$ 17,135	
342	Public Ways Improvement	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
298	Non-Departmental	100.00%	49.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.72%
		\$ 6,347,590	\$ 3,128,092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,219,498	
TOTAL		\$30,815,000	\$21,107,884	\$ 987,785	\$ 690,351	\$ 650,888	\$ 152,546	\$ 485,382	\$ 133,381	\$ 253,320	\$ 135,817	\$ 113,925	\$ 6,103,720	

CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2020
GENERAL FUND DETAIL

ACCOUNT	2017 Actual	2018 Actual	2019	2020	% CHANGE
			Amended Budget	Proposed Budget	
41 Personnel Services					
4101 Salaries -Supervision	\$ 1,997,883	\$ 1,965,850	\$ 2,200,670	\$ 2,011,120	-8.6%
4102 Salaries -Clerical	1,076,107	1,094,222	1,183,650	1,172,370	-1.0%
4103 Salaries - Operational	6,459,743	6,734,227	6,918,100	6,868,200	-0.7%
4104 Salaries - Overtime	1,359,435	1,465,899	1,367,650	1,375,390	0.6%
4105 Salaries - Other	77,917	74,878	99,560	97,150	-2.4%
4106 FICA	279,360	291,380	321,370	306,760	-4.5%
4107 Medicare	149,082	160,071	170,740	167,210	-2.1%
4108 Life Insurance	16,692	14,168	14,830	14,480	-2.4%
4109 Hospitalization Insurance	3,336,656	3,511,129	4,020,500	4,084,160	1.6%
4110 Cancer Insurance	25,201	25,508	26,350	25,420	-3.5%
4111 Workers Compensation	228,039	212,492	244,490	242,480	-0.8%
4112 Employee Assistance Prgm	4,087	4,054	4,400	4,190	-4.8%
4115 Unemployment Insurance	13,208	11,044	12,650	12,300	-2.8%
4116 Employee Pension Benefit	812,523	870,663	1,016,970	1,086,310	6.8%
4118 Retirement - Other	37,148	27,200	33,080	21,600	-34.7%
4119 Police & Fire Pension	1,983,786	2,056,091	2,327,670	2,476,860	6.4%
Personnel Services Total	17,856,868	18,518,876	19,962,680	19,966,000	0.0%
42 Supplies					
4200 Non-Inventory Parts	4,890	4,180	4,000	4,000	0.0%
4200.0001 MSC Supplies	37,180	6,705	9,500	-	-100.0%
4201 Fuel	158,881	186,029	299,140	258,290	-13.7%
4202 Minor Tools	32,857	33,331	46,840	39,680	-15.3%
4203 Office Supplies	63,312	64,601	59,690	60,360	1.1%
4204 Cleaning Supplies	11,099	11,069	11,450	11,150	-2.6%
4205 Medical & Drug Supplies	6,718	12,588	25,200	9,650	-61.7%
4206 Botanical Supplies	13,553	8,405	8,050	6,050	-24.8%
4207 Clothing Supplies	144,882	143,974	146,310	164,390	12.4%
4208 Postage	105,882	120,005	116,680	120,210	3.0%
4209 Educational Supplies	18,171	16,075	27,570	18,280	-33.7%
4210 Photographic Supplies	542	573	500	500	0.0%
4211 Periodicals & Supplement	14,071	9,083	13,930	15,080	8.3%
4212 Mechanical Supplies	2,192	1,594	2,450	2,100	-14.3%
4213 Traffic Control Supplies	27,987	32,160	33,000	25,000	-24.2%
4214 Chemical Supplies	32,275	29,693	41,250	26,700	-35.3%
4215 Janitorial Supplies	25,015	31,744	27,000	24,000	-11.1%
4216 Ammunition	48,101	44,283	37,000	37,000	0.0%
4221 Athletic Recreat. Supply	9,025	8,534	11,050	10,950	-0.9%
4222 Concessions	14,755	9,509	15,000	6,500	-56.7%
4225 Safety Supplies	3,004	2,870	3,550	3,550	0.0%
4228 Dive & Rescue	65,475	9,431	7,500	6,500	-13.3%
4229 Miscellaneous Supplies	2,183	3,006	2,250	20,860	827.1%
4230 Over/Short Account	292	398	-	-	N/A
Supplies Total	842,343	789,840	948,910	870,800	-8.2%

CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2020
GENERAL FUND DETAIL

ACCOUNT	2017 Actual	2018 Actual	2019	2020	% CHANGE
			Amended Budget	Proposed Budget	
43 Maintenance & Repairs					
4300.0001	MSC Repairs	\$ 32,477	\$ 24,843	\$ 35,000	\$ -
4301	Vehicle Repair	267,307	310,667	250,630	6.0%
4302	Office Equipment Repair	196,286	223,684	259,860	-2.1%
4303	Instr. & Appar. Repair	63,870	19,113	17,450	5.7%
4304	Other Equipment Repair	46,335	35,016	46,100	-48.4%
4305	Heating / A.C. Repair	35,736	19,407	42,000	23.5%
4306	Building Repair & Maint	152,649	203,147	170,700	-7.6%
4307	Other Structures Repair	90,181	70,970	124,350	-17.6%
4308	Machines Tools Repair	4,313	9,236	12,200	-19.3%
4309	Radios Repair	7,589	7,521	11,300	-33.6%
4310	Video Equipment Expense	776	354	3,000	0.0%
4312	Walks Drives Fences	36,980	8,076	10,050	-0.5%
4313	Recreational Equipment	14,893	6,836	16,000	-27.2%
4314	Pumps & Motors	1,840	908	2,700	-7.4%
4325	Boat Launch Expense	20,963	22,440	17,000	0.0%
Maintenance & Repairs Total		972,195	962,218	1,018,340	-8.1%
44 Services					
4400.0001	MSC - Services	-	15,595	30,330	-100.0%
4401	Telephone	127,603	125,445	106,080	13.7%
4402	Medical Exams	42,331	44,273	27,400	97.3%
4403	Assoc. Dues/Subscription	74,189	78,494	80,540	3.0%
4404	Multi-Department Training	25,550	20,145	18,650	16.4%
4405	Travel & Training	134,300	127,884	173,640	-1.2%
4406	Boards and Meetings	891	3,490	6,000	0.0%
4408	Legal Advertising	25,494	28,842	28,220	-4.9%
4409	Electric-Purchased	34,494	38,142	36,050	-2.2%
4414	Clothing / Cleaning	38,331	36,417	36,450	-0.2%
4415	Special Services	49,701	48,589	43,410	-50.6%
4416	Car Allowance	9,900	5,850	5,400	0.0%
4417	Printing and Reproduction	37,675	28,862	39,790	-5.6%
4418	Contractual Services	463,155	659,947	677,370	-7.1%
4419	Professional Services	161,661	139,899	187,550	-4.1%
4424	Equipment Rental	12,067	10,189	9,100	-6.6%
4440	Web Services	26,236	20,940	35,000	-0.1%
4441	Bank Fees	-	194	-	N/A
4442	Trust Fees	6,428	4,580	4,700	0.0%
4443	Charge Card Expense	1,007	1,194	1,300	-3.8%
4443	Charge Card Utilities	22,486	26,699	29,320	-1.8%
4454	Tennis Club	-	-	35,000	N/A
4456	Planning Commission	292,067	343,098	365,100	-0.4%
4457	Ambulance Service	220,201	23,255	337,690	-28.5%
4461	Henderson Tourism	37,700	37,700	37,700	0.0%
4467	Meals on Wheels Program	30,500	11,500	11,500	0.0%
4469	Riverview School	5,000	5,000	5,000	0.0%
4472	Henderson Arts Alliance	7,000	9,000	9,000	0.0%
4474	Involvement Inc	4,000	4,000	4,000	0.0%
4479	Downtown Hend. Project	46,000	46,000	46,000	0.0%
4481	Henderson County Attorney	5,958	5,042	5,500	0.0%
4482	Humane Society of Hend C	110,000	110,000	121,000	0.0%
4483	Hend City/Co Rescue Sq.	4,500	4,500	4,500	0.0%

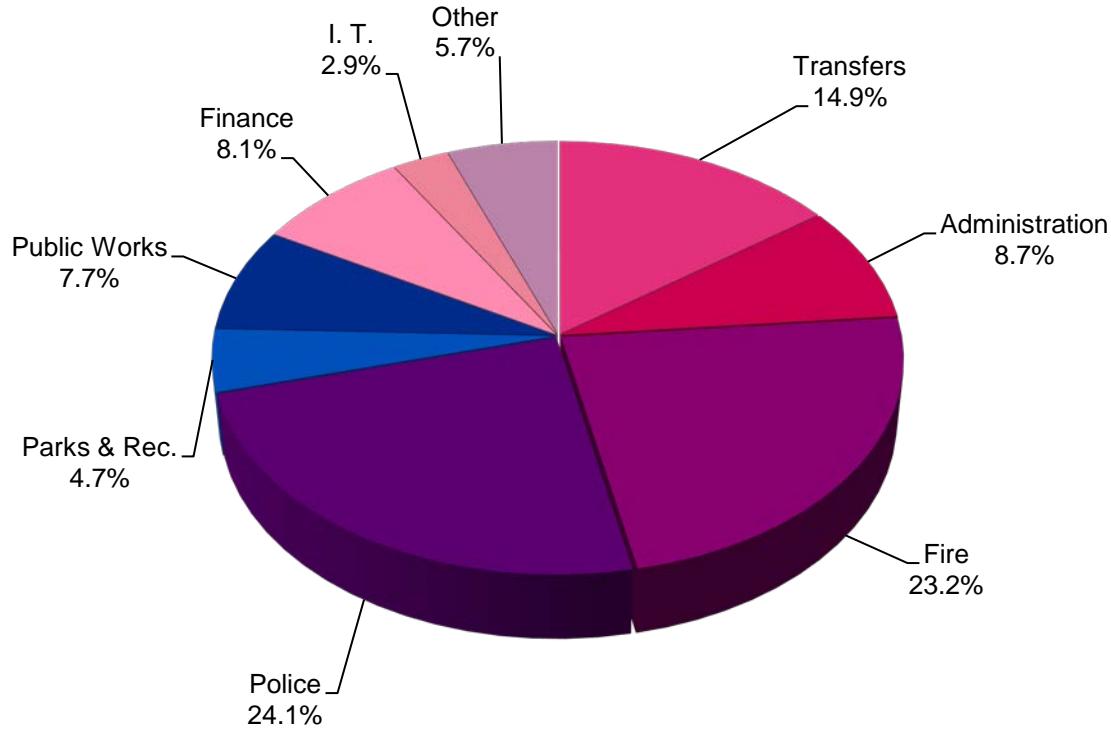
CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2020
GENERAL FUND DETAIL

ACCOUNT	2017 Actual	2018 Actual	2019	2020	% CHANGE
			Amended Budget	Proposed Budget	
44 Services (continued)					
4484	Disaster & Emergency Ser	\$ 43,948	\$ -	\$ 57,940	\$ 64,920 12.0%
4485	Hend City/Co Air Board	135,409	135,000	141,760	166,600 17.5%
4491	Kyndle	48,000	48,100	48,000	48,000 0.0%
4492	Human Relations Comm.	-	-	-	30,000 N/A
4494	Other Outside Agency	41,268	25,500	19,000	26,500 39.5%
4495	Special Projects	249,293	177,886	613,150	319,500 -47.9%
4497	Henderson Child	3,200	3,200	3,200	3,200 0.0%
4522	Audit Expense	21,563	21,562	21,570	21,570 0.0%
Services Total		2,599,103	2,476,013	3,427,910	3,071,720 -10.4%
45 Sundry Charges					
4501	Insurance Expense	524,008	501,643	524,900	530,450 1.1%
4501.0001	MSC Insurance	-	14,349	-	15,690 N/A
4531	DARE Expenses	2,875	1,228	-	- N/A
4534	K-P Donations Expenses	-	-	15,000	-100.0%
Sundry Charges Total		526,883	517,220	539,900	546,140 1.2%
46 Capital Outlay					
4600.0001	MSC - Capital	164,522	-	-	- 72.3%
4601	Motor Vehicles	105,678	1,660,303	412,570	711,000
4602	Office Furniture /Fixture	-	9,585	29,820	- -100.0%
4603	Office Equipment	10,177	-	-	9,000 N/A
4605	Machinery & Tools	105,784	114,070	40,000	7,500 -81.3%
4606	Radio Equipment	467,677	-	-	- N/A
4607	Data Processing Equipment	121,241	115,654	43,000	55,900 30.0%
4608	Instruments & Apparatus	70,000	32,297	9,000	- -100.0%
4611	Walks, Drives, Fences	-	21,318	-	- N/A
4617	Buildings	-	-	15,000	- -100.0%
4628	Park Improvements	181,358	10,000	15,000	- -100.0%
Capital Outlay Total		1,226,437	1,963,227	564,390	783,400 38.8%
47 Transfers					
4701	Transfer to PWI	1,234,000	1,119,000	1,225,000	1,122,000 -8.4%
4702	Transfer to HART	617,000	417,000	476,000	485,000 1.9%
4707	Transfer to Construction	66,623	167,000	1,611,000	367,000 -77.2%
4711	Reserve for Contingency	51,657	56,055	61,870	62,040 0.3%
4714	Transfer to Emergency Co	767,000	364,000	605,000	597,000 -1.3%
4716	Transfer to Police and Fire	387,000	383,000	366,000	380,000 3.8%
4717	Transfer to Civil Service	155,000	107,000	76,000	81,000 6.6%
4719	Transfer to Cemetery Fund	120,000	172,000	169,000	216,000 27.8%
4725	Transfer to Bond Fund	1,195,000	1,343,000	1,325,000	1,331,000 0.5%
Transfers Total		4,593,280	4,128,055	5,914,870	4,641,040 -21.5%
Total Expenses		\$ 28,617,110	\$ 29,355,449	\$ 32,377,000	\$ 30,815,000 -4.8%

CITY OF HENDERSON

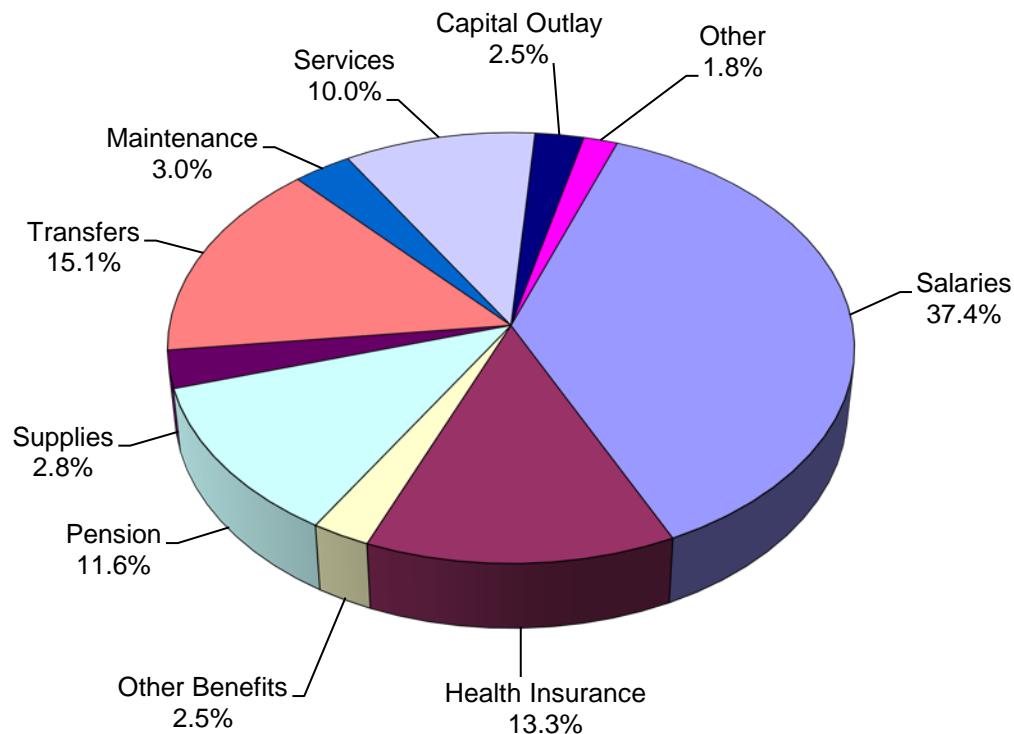
GENERAL FUND EXPENDITURES

FISCAL 2020 BUDGET



CITY OF HENDERSON GENERAL FUND EXPENDITURES

FISCAL 2020 BUDGET



CITY OF HENDERSON, KY
TOTAL EXPENDITURES OF ALL FUNDS
FOR FISCAL 2020

	Fiscal 2019	Fiscal 2020	Increase	Percentage
GENERAL FUND	\$ 32,377,000	\$ 30,815,000	\$ (1,562,000)	-4.8%
GAS FUND	16,309,000	16,055,000	(254,000)	-1.6%
HEALTH REIMBURSEMENT ARRANGEMENT FUND	496,000	555,000	59,000	11.9%
CIVIL SERVICE PENSION FUND	82,000	87,000	5,000	6.1%
POLICE & FIRE PENSION FUND	366,000	380,000	14,000	3.8%
CEMETERY FUND	416,000	453,000	37,000	8.9%
HEALTH INSURANCE FUND	7,995,000	8,369,000	374,000	4.7%
BOND FUND	4,764,000	4,771,000	7,000	0.1%
PUBLIC WAY IMPROVEMENT FUND	1,909,000	1,816,000	(93,000)	-4.9%
CONSTRUCTION FUND	3,823,000	1,326,000	(2,497,000)	-65.3%
FLOOD MITIGATION FUND	673,000	724,000	51,000	7.6%
HART FUND	1,766,000	1,646,000	(120,000)	-6.8%
SANITATION FUND	3,649,000	3,586,000	(63,000)	-1.7%
911 FUND	1,386,000	1,518,000	132,000	9.5%
TOURISM COMMISSION FUND	155,000	165,000	10,000	N/A
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	365,000	414,000	49,000	13.4%
HOME GRANT FUND	24,000	-	(24,000)	-100.0%
POLICE INVESTIGATION FUND	53,000	26,000	(27,000)	-50.9%
	<hr/> \$ 76,608,000	<hr/> \$ 72,706,000	<hr/> \$ (3,902,000)	<hr/> -5.1%

Organizational Units

The City of Henderson's main organizational unit is the department. Each department could have between one and eight divisions. For an example, the Henderson Area Rapid Transit (HART) department has only one division but the Public Works department will have eight different divisions. It is also possible for a department to cross several funds. For an example, the Public Works department receives funding from the General, Public Way Improvement, HART and Sanitation funds.

In order to simplify the accounting of what may seem like a complex system, each fund is numbered, i.e. the General Fund is number 10, the Gas Fund is number 20, etc. Each department is also numbered, i.e. the Administration department is number 10, the Finance department is number 15, the Fire department is number 20 etc. Each division within a department is also numbered, i.e. the Mayor and Commissioners division is number 010, the City Manager division is number 011, the City Attorney division is number 012, etc.

The expenses are divided into 8 categories: 4100s are personnel, 4200s are supplies, 4300s are maintenance, 4400s are services, 4500s are sundry, 4600s are capital, 4700s are transfers and 4800s are grant expenses. The following is an example of the coding for the purchase of uniforms in the accounting division:

Fund	Department	Division	Account Description
General	Finance	Accounting	Clothing Supplies
10	15	123	4207

Another example of the coding would be the repair to a vehicle in the Sanitation Fund:

Fund	Department	Division	Account Description
Sanitation	Public Works	Collections	Vehicle Repair
57	45	344	4301

The following is a summary of the funds that the City of Henderson uses with each department and division within that fund. A description of each fund, department, or division appears on page B-94.

Fund – General #10 –

Department - Administration #10 –

- Division – Mayor / City Commissioners #010
- Division - City Manager #011
- Division - City Attorney #012
- Division - City Clerk #013
- Division - Community Development #017
- Division - Human Resources #124
- Division – Codes #233
- Division – Engineering #377

Department - Finance #15 –
 Division – Administration #121
 Division – Accounting #123
 Division – Treasury #125
Department – Fire #20 –
 Division – Fire #232
Department – Parks #35
 Division – Parks #451
 Division – Golf #452
 Division – Pool #454
 Division – Recreation #456
Department – Police #40
 Division – Police #231
Department – Public Works #45
 Division – Municipal Facilities #014
 Division – Traffic Control #234
 Division – Administration #341
 Division – Public Way Improvement #342
 Division – Central Garage #366
Department – Information Technology #50
 Division – Information Technology #122
Department – Non-Departmental #90
 Division – Non-Departmental #298
 Division – Debt #597
 Division – Transfers #599

Fund – Gas #20 –

Department – Gas #25
 Division – Administration #771
 Division – Distribution #772

Fund – Health Reimbursement Arrangement #29 –

Department – Non-Departmental #90
 Division – Non-Departmental #298

Fund – Civil Service Pension #32 –

Department – Non-Departmental #90
 Division – Non-Departmental #298

Fund – Police & Fire Pension #33 –

Department – Non-Departmental #90
 Division – Non-Departmental #298

Fund – Cemetery – #40 –

Department – Parks and Recreation #35
 Division – Cemetery #453

Fund – Health Insurance #45 –

Department – Non-Departmental #90

Fund – Bond #48 –

Department – Non-Departmental #90

Division – Debt #597

Fund – Public Way Improvement #50 –

Department – Public Works #45

Division – Public Way Improvement #342

Fund – Construction #51 –

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Flood Mitigation #53 –

Department – Public Works #45

Fund – HART #56 –

Department – Administration #10

Division – Mass Transit #015

Fund – Sanitation #57 –

Department – Public Works #45

Division – Collections #344

Division – Landfill #345

Division – Transfer Station #346

Fund – Emergency Communications #58 –

Department – 911 #40

Division – Emergency Communications #018

Fund – Tourism Commission Fund #59

Fund – Community Development Block Grant #81 –

Department – Administration #10

Division – Community Development #017

Fund – Police Investigation #85 –

Department – Police #40

Division – Police #231

Detail of Funds, Departments, and Divisions:

Fund – General #10 – The General Fund is the general operating fund of the City. It is used to account for all general tax revenues and other revenues not allocated by law, ordinance, or other agreement to another fund. From this fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs not paid by other funds.

Department - Administration #10 starts on page C-1

Division – Mayor/City Commissioners #010 – The Board of Commissioners is composed of a Mayor and four Commissioners operating under the City Manager Plan (KRS 83A.150). Under this form of government, which was adopted by public referendum in 1966, legislative authority is vested in the Board of Commissioners and administrative responsibilities are carried out by an appointed City Manager. As the policy-making body for Henderson, the Board is the final authority on most matters relating to the City.

Duties and powers:

1. Establishing general policies for the City.
2. Appointing the City Manager, Assistant City Manager, City Attorney, and members of various boards and commissions.
3. Enacting ordinances, resolutions, and orders.
4. Adopting the annual budget.
5. Levying taxes.
6. Issuing bonds and providing the payment of public debts.
7. Authorizing contracts on the City's behalf.

Division - City Manager #011 – The City Manager provides centralized administration, coordination, control, and evaluation of municipal programs. The City Manager assists the Mayor and City Commissioners in developing and implementing public policy. The City Manager is appointed by the Board of Commissioners and serves as the chief administrative officer of the City.

Duties and powers:

1. Oversees the day-to-day functions of the City.
2. Carries out the duties and policies set by the Board of Commissioners.
3. Prepares the annual budget of the City.
4. Supervises 12 City offices and departments and their personnel.
5. Exercises executive powers and duties delegated by ordinance and statute including enforcement of the City Manager Plan, City ordinances, and all applicable statutes.

Division - City Attorney #012 – The City Attorney provides all legal assistance to the Board of Commissioners, City Manager, Department Heads and other boards and city commissions. The City Attorney is appointed by the Board of Commissioners and provides legal counsel and representation to the Board, City Manager, departments of City government, City-appointed boards and commissions, and the City-County Planning Commission. The City Attorney does not provide legal advice about personal or private problems of citizens, but can answer questions related to City activities, including the City Code.

Duties and powers:

1. Drafts resolutions and ordinances for Board consideration.
2. Drafts and reviews contracts.
3. Performs legal research.
4. Issues opinions on zoning, procurement, and personnel matters.
5. Responds to inquiries under the Freedom of Information Act.
6. Handles some matters of litigation, risk management, and real estate.

Division - City Clerk #013 – The City Clerk serves as a liaison between the elected officials and the people. The City Clerk’s Office prepares and maintains the documentation needed by the City Commission and maintains the Code of Ordinances as passed by the Commission.

Duties and powers:

1. Prepares and maintains minutes of each City Commission meeting.
2. Maintains the Code of Ordinances as passed by the City Commission.
3. Maintains legal agreements and cemetery deeds.
4. Maintains database of burials at Fernwood and Fairmont cemeteries.
5. Assigns disabled parking space permits for on-street parking.

Division - Community Development #017 - The Community Development division plans and manages development projects for the City, including securing project financing from grants and other funding. The division is also responsible for administering the City’s low-income housing programs.

Division - Human Resources #124 - The Human Resources division administers all human resource functions for approximately 465 full-time, part-time, and seasonal employees for the City and HWU. Tasks include recruitment, hiring, orientation, retention, compensation, classification, payroll preparation, health-related and non-health-related benefits, records, workers’ compensation, policy formulation and administration, regulatory compliance, disciplinary procedures, employee relations, promotions, transfers, terminations, technical supervision, unemployment insurance and hearings.

Division – Codes #233 - The Code Enforcement division provides for the enforcement of building codes, property maintenance codes, and zoning issues. All new construction must have a permit issued by the code enforcement division or the State of Kentucky.

Division – Engineering #377 – The Engineering division performs all of the engineering functions of the city including the updating of maps that are used for utilities, drainage, and streets. It also includes project management.

Fund – HART #56 page 32 – The Henderson Area Rapid Transit (HART) Fund accounts for funds that operate the City bus system.

Department – Administration #10

Division – Mass Transit #015

Department - Finance #15 starts on page C-53

Division – Administration #121 - The Finance Administration division is responsible for administration, coordination, control and evaluation of the finance department.

Duties:

1. Purchasing, bidding, and proposals
2. Administration of occupational license tax
3. Verification of payroll
4. Office supplies and mailing services
5. Assisting the City Manager with the annual budget
6. Risk Management

Division – Accounting #123 – The Accounting division handles the general ledger, financial reports, comprehensive annual financial report and annual audit, and other governmental reporting. This division also does the billing for all City utilities and sanitation services.

Duties:

1. Financial accounting and reporting
2. Utility billing
3. Meter reading and utility servicing

Division – Treasury #125 – The Treasury division is responsibility for the collection of utility bills, property taxes, parking tickets and accounts receivables. This division is also responsible for the disbursement of accounts payables, payroll, and sales tax.

Duties:

1. Collection of utility payments, property taxes, and all other cash receipts
2. Accounts payable
3. Calculation of payroll
4. Accounts receivable
5. Customer services.

Department – Fire #20 starts on page C-73

Division – Fire #232 - The Fire Department provides fire protection and fire prevention for the city. There are 60 uniformed and two civilian employees in the department that operate out of four fire stations. The fleet consists of six pumpers, one aerial, two rescue/support vehicle, 1 boat, and a command vehicle. In addition to fire protection, the department responds to emergency medical calls, water rescue, auto accidents, carbon monoxide alarms, and other special rescue situations. These other special rescue situations include Dive rescue & Recovery, trench rescue, hazardous materials response, high angle rope rescue, and confined space rescue.

Department – Parks #35 starts on page C-82

Division – Parks #451 – The Parks Division maintains all public green spaces in the City of Henderson. This division manages mowing, litter control, trail upkeep, trash removal, planting, trimming and removal of vegetation on public property. It also oversees the minor maintenance of all playgrounds, picnic shelters, restrooms, signage, buildings, parking lots and roads located in public parks.

Division – Golf #452 - The Golf division accounts for an 18-hole golf course that is run by a fixed based operator.

Division – Pool #454 – The Pool Division manages the Atkinson Pool and all pool staff. The Pool Division maintains and operates the chemical, filtration, and pump systems in the Atkinson Pool, Downtown Water Feature, Central Park Fountain, and East End Sprayground. This division operates for six months during the year.

Division – Recreation #456 - The Recreation Division plans and oversees all recreational programs and activities. The division acts as the liaison between the local youth sports agencies, including baseball, basketball, soccer, softball, and tennis and the City of Henderson. The Recreation Division is responsible to the operation, staffing, rental, upkeep, and recreational programming at the JFK Community Center. The Recreation Division also coordinates the use of public spaces for special events occurring in city parks and public grounds. This division also houses the administrative portion of the Parks and Recreation Department.

Department – Police #40 starts on page C-106

Division – Police #231 - The Henderson Police Department provides up-to-date, professional law enforcement to all citizens of the community. Crime prevention and detection, apprehension and successful prosecution of perpetrators, drug education and enforcement, traffic safety and enforcement, and community service are provided to all citizens equally and without consideration of race, creed, color, religion, national origin, or political affiliation. The Henderson Police Department strives to provide the community with service and enforcement to enhance the quality of life for all citizens who live in and visit the community. The department respects and protects the Constitution of the United States and Commonwealth of Kentucky and performs its services with honesty, courage, discretion, fidelity and sound judgment.

Department – Public Works #45 starts on page C-120

Division – Municipal Facilities #014 – This division is responsible for the upkeep and maintenance of all municipal buildings and facilities. It includes contractual services for janitorial services, elevators, fire alarms, and the heating, ventilating, and air conditioners (HVAC) systems.

Division – Traffic Control #234 – The Traffic Control division is responsible for maintaining the street right-of-ways. It includes street sweeping, signage, and lighting.

Division – Administration #341 - The Public Works Administration is responsible for administration, coordination, control and evaluation of the public works department.

Division – Public Way Improvement #342 - This division is responsible for the upkeep and maintenance of all municipal streets and sidewalks. This includes snow and debris removal, utility cuts, and both major and minor street repairs. The expenses that are reflected in the General Fund are usually for capital outlay. The operational expenses are in the Public Way Improvement Fund.

Division – Central Garage #366 – The Central Garage division maintains and repairs all vehicles except those in the Mass Transit department. The garage maintains a fuel farm as well as vehicle parts inventory.

Department – Information Technology #50 starts on page C-160

Division – Information Technology #122 – The Information Technology Department is responsible for all computers, software and peripherals.

Duties:

1. Data Entry
2. Email service
3. Personal computer support
4. AS/400 – Power I Series maintenance and coordination
5. Network and internet connectivity
6. Programming
7. Website

Department – Non-Departmental #90 pages C-40 and C-67

Division – Non-Departmental #298 – This division contains all miscellaneous expenses that are not identifiable to other divisions. A large majority of the expenses are related to the funding of non-governmental organizations or quasi-governmental agencies. The remaining balance of the expense is property and casualty insurance and contingency funds.

Division – Debt #597 – The Debt division includes payments of debt.

Division – Transfers #599 – This division tracks transfers to other funds.

Fund – Gas #20 – The Gas Fund is used to account for the operations of the city's natural gas utility department.

Department – Gas #25 starts on page C-167

Division – Administration #771 – The Gas Administration division is responsible for administration, coordination, control and evaluation of Henderson Municipal Gas in accordance with the requirements of the Pipeline and Hazardous Materials and Safety Administration. Gas Administration responsibilities include purchasing and delivery of natural gas to the two citygate locations.

Division – Distribution #772 – This division accounts for the maintenance and construction for mains and service line installation, and system improvements.

Fund – Health Reimbursement Arrangement #29 page C-42 – The City of Henderson HRA Plan Fund was created by ordinance. It covers all employees enrolled in the City's health insurance plan. The HRA Fund reimburses participants for health insurance plan deductible and co-insurance expenses up to the amount in an individual participant's account balance.

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Civil Service Pension #32 page C-68 – The City of Henderson Civil Service Pension Fund (a contributory defined benefit plan) was created by ordinance. It covers City employees, other than those in the police and fire departments, who elected not to transfer into the County Employees Retirement System (CERS) plan.

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Police & Fire Pension #33 page C-69 – The City of Henderson Police and Fire Pension Fund (a contributory defined benefit plan) was created by state statute. It covers all of the employees of the police and fire departments who elected not to transfer to the CERS plan.

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Cemetery #40 page C-102 - The Cemetery Division is responsible for the operation and upkeep of the city's two operating cemeteries, Fernwood and Fairmont. These responsibilities include upkeep and operation of all roads, signage, one Chapel, seven mausoleums, and one columbarium. The Cemetery Division is also responsible for the upkeep of the City's one historic cemetery, Spring Garden Cemetery. Fernwood was established in 1849 and Fairmont in 1921.

Department – Parks and Recreation #35

Division – Cemeteries #453

Fund – Health Insurance #45 page C-43 - The Health Insurance Fund accounts for the activities of the Health Insurance Fund. This fund accounts for the financing of services as regards to self-insured accident and health care plans maintained for the benefit of City employees and others, on a cost reimbursement basis.

Department – Non-Departmental #90

Fund – Bond #48 page C-70 – The Bond Fund is used to account for the payment of principal and interest on the City's general long-term debt. Revenues for this purpose are derived from transfers from the General Fund and interest income.

Department – Non-Departmental #90

Division – Debt #597

Fund – Public Way Improvement #50 page C-140 – This Fund is responsible for the upkeep and maintenance of all municipal streets and sidewalks. This includes snow and debris removal, utility cuts, and both major and minor street repairs. The expenses that are reflected in the General Fund are usually for capital outlay. The operational expenses are in the Public Way Improvement Fund.

Department – Public Works #45

Division – Public Way Improvement #342

Fund – Construction #51 page C-44 – The Construction Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities which are funded either by grants or bond proceeds.

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Flood Mitigation #53 page C-51 – The Flood Mitigation Fund accounts for the state and local funds set aside to address flooding in Henderson County. This is a joint venture between the City of Henderson and Henderson County.

Department – Public Works #45

Fund – Sanitation #57 page C-147 – The Sanitation fund is used to account for the City's sanitation collection, transfer and disposal operations.

Department – Public Works #45

Division – Collections #344 – The Collections division includes the collection of sanitary residential and commercial waste.

Division – Landfill #345 – This division tracks the expenses related to the construction, demolition and debris landfill.

Division – Transfer Station #346 – The Transfer Station includes the expenses related to the transportation and disposal of sanitary waste.

Fund – Emergency Communications #58 page C-116 – The Emergency Communications Fund accounts for funds that operate the 911 emergency communications system.

Department – 911 #40

Division – Emergency Communications #018

Fund – Tourism Commission Fund #59 page C-72 – Tourism Commission Fund accounts for funds that are received by motel and hotel operators and funds are sent to the Tourism Commission.

Fund – Community Development Block Grant #81 page C-52 – The Community Development Block Grant Fund accounts for federal grant money used to rehabilitate low income housing and public facilities.

Department – Administration #10

Division – Community Development #017

Fund – Police Investigation #85 page C-115 – The Police Investigation Fund accounts for funds or property seized from criminal activities. The funds are expended on law enforcement activities.

Department – Police #40

Division – Police #231

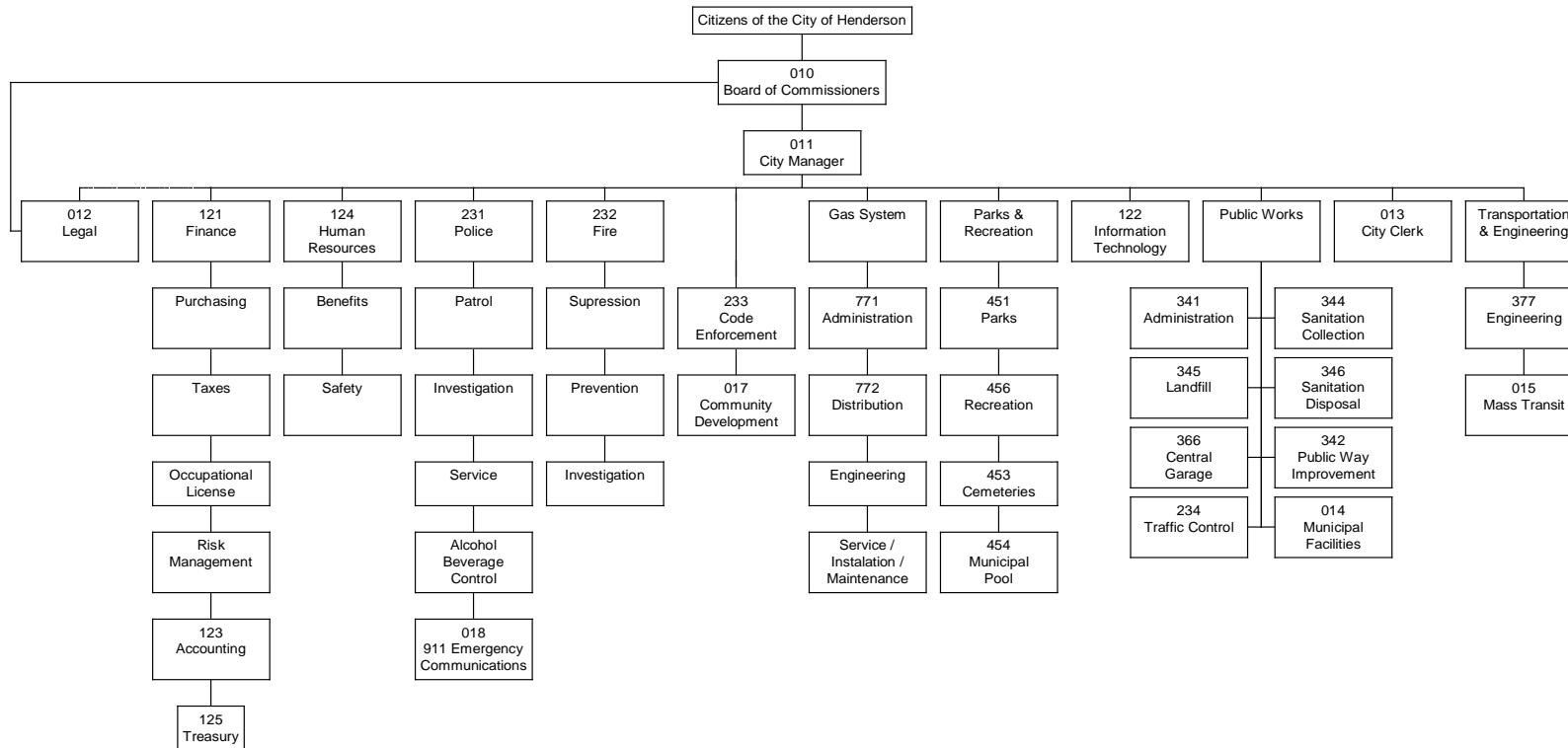


SECTION C

DEPARTMENTAL

BUDGETS

City of Henderson, Kentucky



Mayor/City Commissioners

The Board of Commissioners is composed of a Mayor and four Commissioners operating under the City Manager Plan (KRS 83A.150). Under this form of government, which was adopted by public referendum in 1966, legislative authority is vested in the Board of Commissioners and administrative responsibilities are carried out by an appointed City Manager. As the policy-making body for Henderson, the Board is the final authority on most matters relating to the City.

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3. Enacting ordinances, resolutions, and orders.
4. Adopting the annual budget.
5. Levying taxes.
6. Issuing bonds and providing the payment of public debts.
7. Authorizing contracts on the City's behalf.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 10 - Administration
Division 010 - City Commission

41 Personnel Services

4101	Salaries - Supervision	\$ 62,976	\$ 63,234	\$ 64,316	\$ 64,140	\$ 65,360	1.9%
4106	FICA	3,179	3,137	3,211	3,980	4,060	2.0%
4107	Medicare	744	733	751	930	950	2.2%
4109	Health Insurance	50,654	59,858	69,593	85,000	89,400	5.2%
4111	Workers Compensation	76	88	76	100	110	10.0%
4112	Employee Assist. Prgm	63	54	45	90	90	0.0%
Personnel Services Total		117,692	127,104	137,992	154,240	159,970	3.7%

42 Supplies

4203	Office Supplies	389	664	600	650	650	0.0%
4208	Postage	68	125	70	150	100	-33.3%
4211	Periodicals & Supple.	148	400	300	400	300	-25.0%
Supplies Total		605	1,189	970	1,200	1,050	-12.5%

43 Maintenance & Repairs

4302	Office Equip. Repair	13	4	4	10	10	0.0%
Maintenance & Repairs Total		13	4	4	10	10	0.0%

44 Services

4401	Telephone	4,295	3,314	3,730	3,400	3,800	11.8%
4403	Assoc. Dues/Subscript.	58,383	59,145	58,900	59,500	59,500	0.0%
4405	Travel & Training	16,778	1,880	9,500	19,800	10,000	-49.5%
4415	Special Services	3,039	2,129	1,750	1,900	1,900	0.0%
4417	Printing and Reprod.	383	400	300	600	500	-16.7%
4419	Professional Services	-	-	-	4,000	3,000	-25.0%
Services Total		82,878	66,868	74,180	89,200	78,700	-11.8%

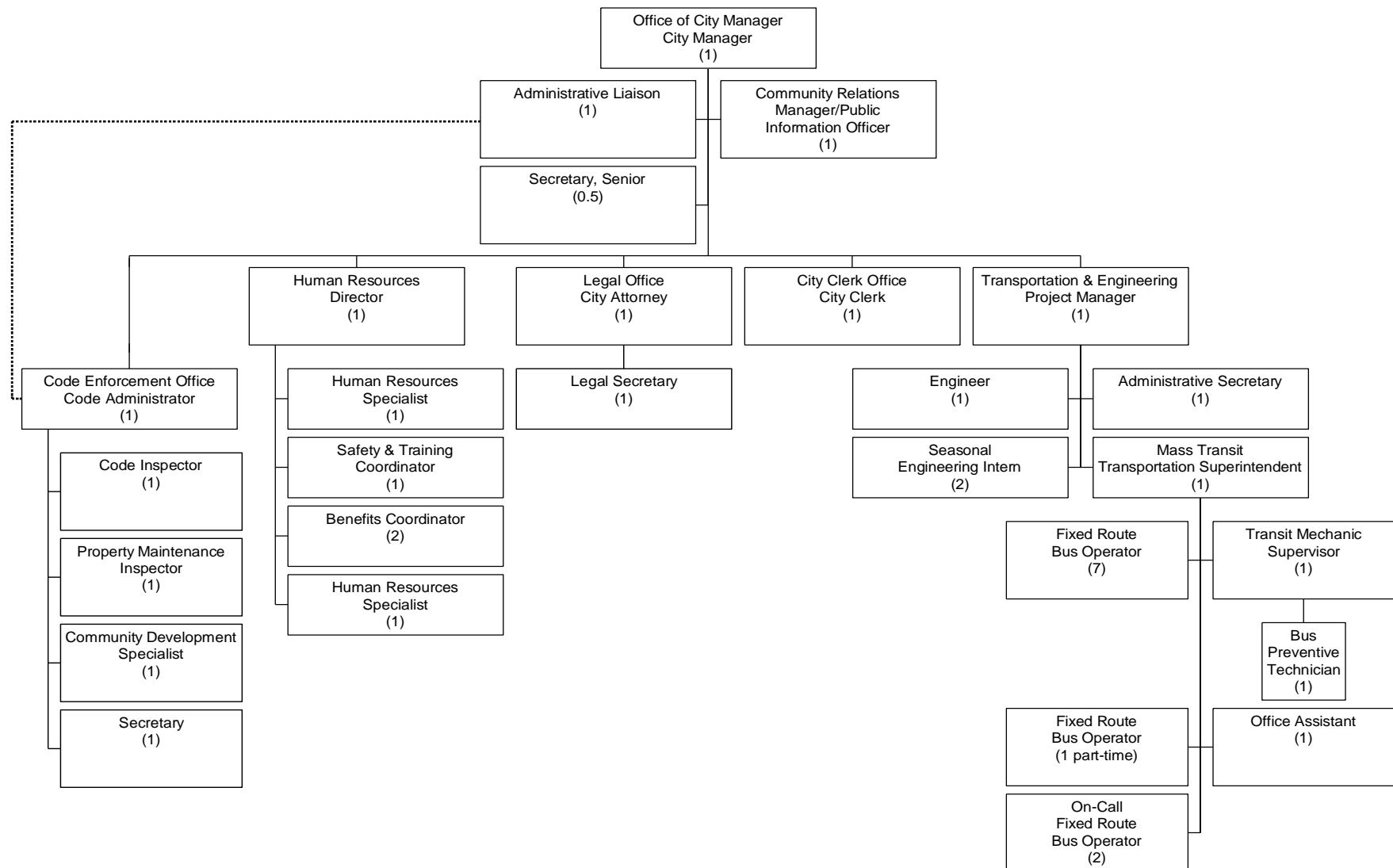
Total Mayor & City Commission \$ 201,188 \$ 195,165 \$ 213,146 \$ 244,650 \$ 239,730 -2.0%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Administration DIVISION: City Commission

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Newspaper Annual Subscription	\$ 300
4403	Association Dues and Subscript	Green River Area Development District	\$ 28,800
		Interstate 69 Initiative	10,000
		Kentucky League of Cities	8,300
		Evansville Metropolitan Planning Organization	4,000
		Kentucky Chamber of Commerce	3,700
		National League of Cities	2,000
		Housing Board Members	600
		Kentuckians for Better Transportation	500
		Other	1,600
		Total	\$ 59,500
4415	Special Services	Retirement Watches	\$ 600
		Christmas Parade	500
		Logo Incentives	500
		Other	300
		Total	\$ 1,900
4419	Professional Services	Miscellaneous Projects as Needed	\$ 4,000

ADMINISTRATION



CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Facilities and Services	Administration	<p>1. Complete the remainder of the first phase of Countryview master plan drainage project and begin design work for Phase 2 of the project.</p> <p>2. Develop and adopt a 10-year strategic plan to update or replace current facilities and/or create new facilities with a financial plan for support and implementation.</p> <p>3. Continue to evaluate the means and methods of all provided services in order to optimize service with the most economical approach.</p>
	Administration: City Attorney	<p>1. Continue to collect outstanding property taxes.</p> <p>2. Continue update of the code of ordinances.</p>
	Administration: Human Resources	<p>1. Coordinate defensive driving training for all affected City employees.</p> <p>2. Continue work zone safety training for all affected City employees.</p>

CITY OF HENDERSON, KY
Enhance the Economic Climate of the Community
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Economic Development	Administration	<p>1. Participate in efforts to create new jobs, increase per capita income levels, and expand the tax base by working with various governmental and non-governmental units.</p> <p>2. Adopt the proposed Downtown Master Plan. Promote and support priority projects with the goal of job creation, stability or economic base, and marketing the Downtown Loan Program.</p> <p>3. Finalize development of a marketing strategy for the Henderson Industrial Park property.</p>

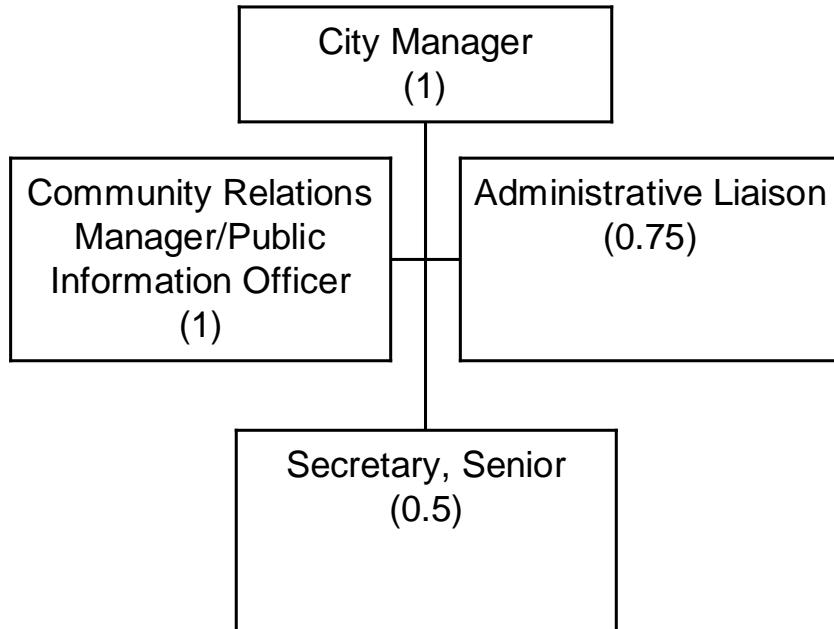
CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Transportation	Administration	<p>1. Complete the Design phase of the TAP state grant project for sidewalk improvements along Green River Road in the Bend Gate school area.</p> <p>2. Complete engineering support and implementation of the Wathen Lane bridge and road replacement project with bridge completion by the end of 2019.</p> <p>3. Continuation of the ADA compliance transition plan for accessibility in right-of-ways as required by Federal Highway Administration.</p> <p>4. Continue to follow the replacement schedule and purchase one bus and one pickup truck</p>
Housing & Population	Administration	<p>1. Continue program of addressing City-wide abandoned property issues with an intent on redevelopment by targeting properties for demolition that are on the City's delinquent tax list and have repeated property maintenance violations.</p> <p>2. Continue targeting unsafe structures and properties with the objective of repairing or removing unsafe housing during the year.</p> <p>3. Continue to acquire KHC Affordable Housing Finance Program grant funds and undertake the exterior minor rehabilitation of low-income homes in conjunction with Kentucky Changers.</p> <p>4. Continue to pursue grant funding resources to improve infrastructure improvements within the City of Henderson; increase the number of safe and affordable homes through available funding resources; and continue to facilitate the City in becoming a more sustainable community.</p> <p>5. Evaluate incentives to encourage developers and builders to invest in the redevelopment of blighted and abandoned properties.</p>

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Administration: Human Resources	<p>1. Evaluate the employee health clinic's revenue neutral impact on the health insurance benefit by comparing employee health clinic costs to the plan claim costs.</p> <p>2. Identify aggregate employees' out-of-pocket savings from utilization of the employee health clinic.</p> <p>3. Coordinate the 6-month supervisor certificate program training for up to 5 employees.</p>
Quality of Life	Administration: Mass Transit	<p>1. Plan and conduct the 20th annual HART Passenger Appreciation Day in the fall, including free transportation and refreshments for customers.</p>

ADMINISTRATION CITY MANAGER



The City Manager provides centralized administration, coordination, control, and evaluation of municipal programs. The City Manager assists the Mayor and City Commissioners in developing and implementing public policy. The City Manager is appointed by the Board of Commissioners and serves as the chief administrative officer of the City.

Duties and powers:

1. Oversees the day-to-day functions of the City.
2. Carries out the duties and policies set by the Board of Commissioners.
3. Prepares the annual budget of the City.
4. Supervises 12 City offices and departments and their personnel.
5. Exercises executive powers and duties delegated by ordinance and statute including enforcement of the City Manager Plan, City ordinances, and all applicable statutes.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020**

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 10 - Administration
Division 011 - City Manager

41 Personnel Services

4101	Salaries - Supervision	\$ 268,613	\$ 220,694	\$ 241,806	\$ 258,330	\$ 187,890	-27.3%
4102	Salaries - Clerical	84,957	61,571	35,370	57,670	55,930	-3.0%
4104	Salaries - Overtime	1,028	486	195	2,030	2,360	16.3%
4105	Salaries - Other	210	-	-	2,500	2,500	0.0%
4106	FICA	20,892	16,667	17,012	19,880	15,420	-22.4%
4107	Medicare	5,160	4,152	4,159	4,650	3,610	-22.4%
4108	Life Insurance	7,566	5,031	3,243	5,250	5,240	-0.2%
4109	Health Insurance	77,996	51,964	45,166	59,500	58,110	-2.3%
4110	Other Insurance	554	601	1,071	410	380	-7.3%
4111	Workers Compensation	451	363	355	500	390	-22.0%
4112	Employee Assist. Prgm	86	65	48	70	60	-14.3%
4115	Unemploy. Insurance	447	309	309	260	240	-7.7%
4116	Employee Pension	23,961	21,630	18,766	23,900	26,750	11.9%
4118	Retirement - Other	37,148	27,200	30,366	33,080	21,600	-34.7%
Personnel Services Total		529,069	410,733	397,866	468,030	380,480	-18.7%

42 Supplies

4203	Office Supplies	1,893	1,152	2,160	2,200	2,200	0.0%
4208	Postage	298	186	210	300	250	-16.7%
4211	Periodicals & Supple.	2,483	2,753	3,200	2,400	3,300	37.5%
Supplies Total		4,674	4,091	5,570	4,900	5,750	17.3%

43 Maintenance & Repairs

4302	Office Equip. Repair	36	8	10	30	20	-33.3%
Maintenance & Repairs Total		36	8	10	30	20	-33.3%

Division 011 - Office of City Manager

44 Services

11. Services						
4401 Telephone	3,319	2,912	3,070	3,400	3,200	-5.9%
4403 Assoc. Dues/Subscript.	1,252	545	850	1,000	1,000	0.0%
4405 Travel & Training	9,075	6,416	6,700	9,700	8,000	-17.5%
4408 Legal Advertising	225	248	100	200	200	0.0%
4415 Special Services	164	509	150	300	300	0.0%
4416 Car Allowance	9,900	5,850	5,400	5,400	5,400	0.0%
4417 Printing and Reprod.	387	215	370	700	500	-28.6%
4418 Contractual Services	-	-	19,200	2,100	2,100	0.0%
4419 Professional Services	2,512	2,751	4,400	3,000	3,000	0.0%
Services Total	26,834	19,446	40,240	25,800	23,700	-8.1%

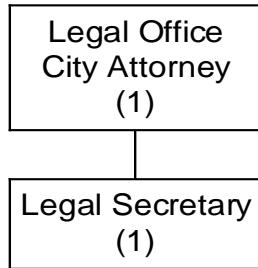
Total City Manager

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Administration DIVISION: City Manager

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	KRS Revisions	\$ 3,200
		Other	100
		Total	\$ 3,300
4403	Association Dues and Subscrip	KCCMA Dues	\$ 400
		International Institute of Municipal Clerks & Other	200
		Green River Clerks Association	50
		KAMM	50
		Other	300
		Total	\$ 1,000
4415	Special Services	Other	\$ 300
4418	Contractual Services	Temporary Clerical Assistance	\$ 2,100
4419	Professional Services	Other	\$ 3,000

LEGAL OFFICE



The City Attorney provides all legal assistance to the Board of Commissioners, City Manager, Department Heads and other boards and city commissions. The City Attorney is appointed by the Board of Commissioners and provides legal counsel and representation to the Board, City Manager, departments of City government, City-appointed boards and commissions, and the City-County Planning Commission. The City Attorney does not provide legal advice about personal or private problems of citizens, but can answer questions related to City activities, including the City Code.

Duties and powers:

1. Drafts resolutions and ordinances for Board consideration.
2. Drafts and reviews contracts.
3. Performs legal research.
4. Issues opinions on zoning, procurement, and personnel matters.
5. Responds to inquiries under the Freedom of Information Act.
6. Handles some matters of litigation, risk management, and real estate.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 10 - Administration
Division 012 - City Attorney

41 Personnel Services

4101	Salaries - Supervision	\$ 96,772	\$ 99,110	\$ 103,016	\$ 102,870	\$ 104,920	2.0%
4102	Salaries - Clerical	43,543	47,577	47,570	47,490	48,440	2.0%
4104	Salaries - Overtime	120	124	-	140	140	0.0%
4106	FICA	8,207	8,873	9,110	9,330	9,520	2.0%
4107	Medicare	1,920	2,075	2,131	2,190	2,230	1.8%
4108	Life Insurance	76	70	73	90	90	0.0%
4109	Health Insurance	31,992	33,928	35,650	34,000	35,760	5.2%
4110	Other Insurance	231	232	229	230	230	0.0%
4111	Workers Compensation	180	217	189	250	250	0.0%
4112	Employee Assist. Prgm	36	36	36	40	40	0.0%
4115	Unemploy. Insurance	169	143	146	150	150	0.0%
4116	Employee Pension	26,257	28,291	32,346	32,330	36,940	14.3%
Personnel Services Total		209,503	220,676	230,495	229,110	238,710	4.2%

42 Supplies

4203	Office Supplies	977	743	968	1,000	1,000	0.0%
4208	Postage	446	577	544	370	600	62.2%
4211	Periodicals & Supple.	5,450	2,142	5,545	5,510	5,630	2.2%
Supplies Total		6,873	3,462	7,057	6,880	7,230	5.1%

43 Maintenance & Repairs

4302	Office Equip. Repair	34	23	15	-	-	N/A
Maintenance & Repairs Total		34	23	15	-	-	N/A

Division 012 - Legal Office (cont'd)

44 Services

4401	Telephone	470	389	358	600	400	-33.3%
4403	Assoc. Dues/Subscript.	3,206	6,357	4,650	1,900	4,000	110.5%
4405	Travel & Training	4,094	3,722	2,999	5,370	4,530	-15.6%
4415	Special Services	189	52	914	400	-	-100.0%
4417	Printing and Reprod.	234	285	295	600	600	0.0%
4419	Professional Services	60,000	42,899	46,876	85,000	80,000	-5.9%
Services Total		68,193	53,704	56,092	93,870	89,530	-4.6%

45 Sundry Charges

4501	Insurance Expense	5,989	5,839	5,990	6,200	6,200	0.0%
Sundry Charge Total		5,989	5,839	5,990	6,200	6,200	0.0%

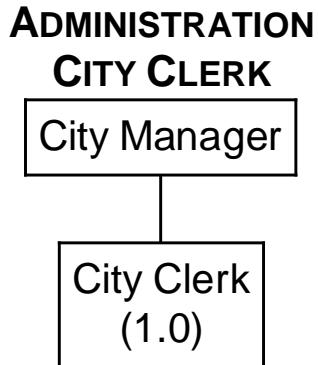
Total Legal

\$ 290,592 \$ 283,704 \$ 299,649 \$ 336,060 \$ 341,670 1.7%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Administration DIVISION: City Attorney

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Baldwin's KY Revised Statutes	\$ 2,000
		Advance Lexis On Line	1,850
		Kentucky Practice	760
		Kentucky Verdict Reporter	310
		Kentucky Law Summary	300
		Kentucky Court Net	360
		KLC Legal Handbook	50
		Total	\$ 5,630
4403	Association Dues and Subscrip	ASCAP/MPLC/SESAC	\$ 2,170
		International Municipal Lawyers Ass.	630
		Kentucky Bar Association	350
		Others (Henderson/ABA/INSC/MAAK)	850
		Total	\$ 4,000
4419	Professional Services	Attorney Fees	\$ 80,000



The City Clerk serves as a liaison between the elected officials and the people. The City Clerk's Office prepares and maintains the documentation needed by the City Commission and maintains the Code of Ordinances as passed by the Commission.

Duties and powers:

1. Prepares and maintains minutes of each City Commission meeting.
2. Maintains the Code of Ordinances as passed by the City Commission.
3. Maintains legal agreements and cemetery deeds.
4. Maintains database of burials at Fernwood and Fairmont cemeteries.
5. Assigns disabled parking space permits for on-street parking.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 10 - Administration
Division 013 - City Clerk

41 Personnel Services

4101	Salaries - Supervision	\$ 54,069	\$ 57,626	\$ 59,142	\$ 59,060	\$ 60,250	2.0%
4106	FICA	3,211	3,474	3,558	3,670	3,740	1.9%
4107	Medicare	751	812	832	860	880	2.3%
4108	Life Insurance	42	42	44	50	50	0.0%
4109	Health Insurance	15,996	16,964	17,825	17,000	17,880	5.2%
4110	Other Insurance	115	116	115	120	120	0.0%
4111	Workers Compensation	65	80	70	100	100	0.0%
4112	Employee Assist. Prgm	18	18	18	20	20	0.0%
4115	Unemploy. Insurance	65	56	57	60	60	0.0%
4116	Employee Pension	10,109	11,105	12,704	12,690	14,500	14.3%
Personnel Services Total		84,441	90,293	94,365	93,630	97,600	4.2%

42 Supplies

4203	Office Supplies	2,878	1,460	1,100	1,500	1,300	-13.3%
4208	Postage	68	109	160	60	100	66.7%
Supplies Total		2,946	1,569	1,260	1,560	1,400	-10.3%

43 Maintenance & Repairs

4302	Office Equip. Repair	10	4	5	10	10	0.0%
Maintenance & Repairs Total		10	4	5	10	10	0.0%

44 Services

4401	Telephone	582	562	550	600	600	0.0%
4403	Assoc. Dues/Subscript.	63	63	270	320	320	0.0%
4405	Travel & Training	2,084	1,748	960	1,940	1,800	-7.2%
4408	Legal Advertising	9,280	10,659	3,300	7,000	5,000	-28.6%
4415	Special Services	44	23	-	60	50	-16.7%
4417	Printing and Reprod.	65	36	70	100	100	0.0%
4418	Contractual Services	8,791	9,697	7,200	9,000	9,000	0.0%
4419	Professional Services	5,032	11,177	4,750	7,700	6,000	-22.1%
Services Total		25,941	33,965	17,100	26,720	22,870	-14.4%

Total City Clerk		\$ 113,338	\$ 125,831	\$ 112,730	\$ 121,920	\$ 121,880	0.0%
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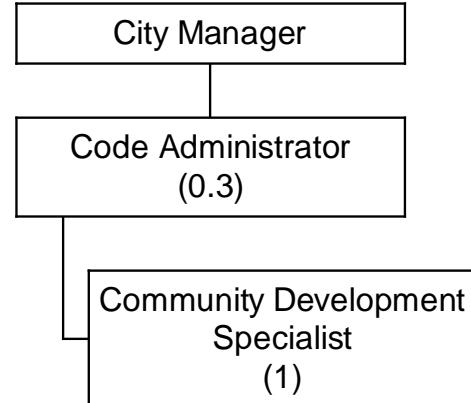
CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Administration DIVISION: City Clerk

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscriptions	International Institute of Municipal Clerks & Other Green River Clerks Association	\$ 270 50
			Total \$ 320
4418	Contractual Services	Temporary Clerical Assistance	\$ 9,000
4419	Professional Services	Codification of Ordinances	\$ 6,000

ADMINISTRATION

COMMUNITY DEVELOPMENT



The Community Development division plans and manages development projects for the City, including securing project financing from grants and other funding. The division is also responsible for administering the City's low-income housing programs.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 10 - Administration
Division 017 - Community Development

41 Personnel Services

4101	Salaries - Supervision	\$ 5,586	\$ 15,924	\$ 18,703	\$ 18,740	\$ 19,040	1.6%
4103	Salaries - Operational	51,208	55,224	53,448	53,130	54,160	1.9%
4104	Salaries - Overtime	-	360	-	500	500	0.0%
4106	FICA	3,293	4,260	4,307	4,490	4,540	1.1%
4107	Medicare	770	996	1,007	1,050	1,070	1.9%
4108	Life Insurance	43	50	53	60	60	0.0%
4109	Health Insurance	16,396	21,653	23,173	22,100	23,250	5.2%
4110	Other Insurance	116	151	149	150	150	0.0%
4111	Workers Compensation	73	100	413	550	560	1.8%
4112	Employee Assist. Prgm	18	23	23	30	30	0.0%
4115	Unemploy. Insurance	62	52	52	70	70	0.0%
4116	Employee Pension	9,930	13,786	15,498	15,550	17,620	13.3%
Personnel Services Total		87,495	112,579	116,827	116,420	121,050	4.0%

42 Supplies

4203	Office Supplies	460	146	161	500	500	0.0%
4208	Postage	81	170	47	120	200	66.7%
4209	Educational Supplies	686	260	402	1,000	1,500	50.0%
Supplies Total		1,227	576	610	1,620	2,200	35.8%

43 Maintenance & Repairs

4302	Office Equip. Repair	277	7	8	10	10	0.0%
Maintenance & Repairs Total		277	7	8	10	10	0.0%

44 Services

4403	Assoc. Dues/Subscript.	-	40	149	500	500	0.0%
4405	Travel & Training	-	1,118	1,323	1,000	1,000	0.0%
4408	Legal Advertising	-	432	155	-	-	N/A
4415	Special Services	120	852	16	-	-	N/A
4417	Printing and Reprod.	4,594	113	-	100	300	200.0%
4555	Grant Planning	43	-	-	-	-	N/A
Services Total		4,757	2,555	1,643	1,600	1,800	12.5%

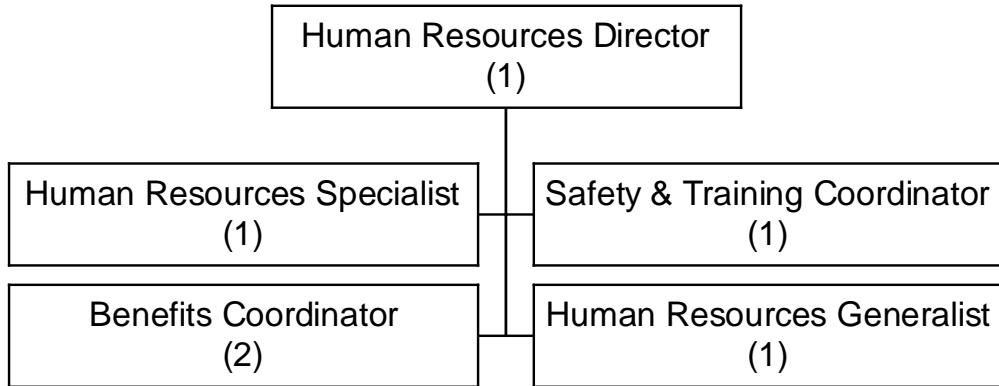
Total Community Development \$ 93,756 \$ 115,717 \$ 119,088 \$ 119,650 \$ 125,060 4.5%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Administration DIVISION: Community Development

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer cartridges for LaserJet and color printers, paper, folders, labels, batteries, etc.	\$ 500
4208	Postage	Postage for mailings to HUD for required reports, client application	\$ 200
4209	Education Supplies	Supplies required for annual World Changers and/or KY Changers	\$ 1,500
		Fair Housing, etc.	
4403	Association Dues and Subscriptions	Community Development Digest	\$ 500
4417	Printing and Reproduction	Printing of plans and documents required by HUD	\$ 300

HUMAN RESOURCES



The Human Resources division administers all human resource functions for approximately 465 full-time, part-time, and seasonal employees for the City and HWU. Tasks include recruitment, hiring, orientation, retention, compensation, classification, payroll preparation, health-related and non-health-related benefits, records, workers' compensation, policy formulation and administration, regulatory compliance, disciplinary procedures, employee relations, promotions, transfers, terminations, technical supervision, unemployment insurance and hearings.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 10 - Administration
Division 124 - Human Resources

41 Personnel Services

4101	Salaries - Supervision	\$ 79,859	\$ 83,488	\$ 85,553	\$ 85,440	\$ 87,150	2.0%
4103	Salaries - Operational	181,471	198,173	200,522	205,310	210,230	2.4%
4104	Salaries - Overtime	4,022	6,283	6,096	4,850	4,970	2.5%
4105	Salaries - Other	905	911	838	900	2,900	222.2%
4106	FICA	15,690	17,313	17,541	18,390	18,930	2.9%
4107	Medicare	3,669	4,049	136	4,300	4,430	3.0%
4108	Life Insurance	231	238	236	260	260	0.0%
4109	Health Insurance	70,316	94,453	92,902	102,000	107,280	5.2%
4110	Other Insurance	640	678	637	690	690	0.0%
4111	Workers Compensation	314	399	116	460	480	4.3%
4112	Employee Assist. Prgm	102	84	3,001	110	110	0.0%
4115	Unemploy. Insurance	317	279	284	480	490	2.1%
4116	Employee Pension	49,615	55,491	62,577	63,700	73,450	15.3%
Personnel Services Total		407,151	461,839	470,440	486,890	511,370	5.0%

42 Supplies

4201	Fuel	188	179	263	260	360	38.5%
4203	Office Supplies	2,918	3,143	2,667	2,380	3,470	45.8%
4208	Postage	1,571	1,437	1,468	1,400	1,460	4.3%
4209	Educational Supplies	240	-	228	300	300	0.0%
4211	Periodicals & Supple.	3,958	2,079	2,079	2,100	2,100	0.0%
Supplies Total		8,875	6,838	6,705	6,440	7,690	19.4%

43 Maintenance & Repairs

4301	Vehicle Repair	34	693	47	100	100	0.0%
4302	Office Equip. Repair	781	274	159	450	300	-33.3%
Maintenance & Repairs Total		815	967	206	550	400	-27.3%

Division 124 - Human Resources

44 Services

4401	Telephone	2,083	1,740	1,461	2,500	1,500	-40.0%
4402	Medical Exams	35,862	36,400	26,354	26,580	24,800	-6.7%
4403	Assoc. Dues/Subscript.	1,223	1,137	1,055	1,100	960	-12.7%
4404	Multi-Depart. Training	25,550	20,145	18,709	18,650	21,700	16.4%
4405	Travel & Training	3,843	2,154	3,188	4,230	4,170	-1.4%
4408	Legal Advertising	10,848	9,667	10,585	14,430	14,430	0.0%
4415	Special Services	5,969	570	481	2,500	1,000	-60.0%
4417	Printing and Reprod.	931	877	756	1,400	1,000	-28.6%
4418	Contractual Services	-	6,467	4,983	4,600	4,600	0.0%
Services Total		86,309	79,157	67,572	75,990	74,160	-2.4%

45 Sundry Charges

4501	Insurance Expense	941	2,267	917	950	940	-1.1%
Sundry Charge Total		941	2,267	917	950	940	-1.1%

Total Human Resources

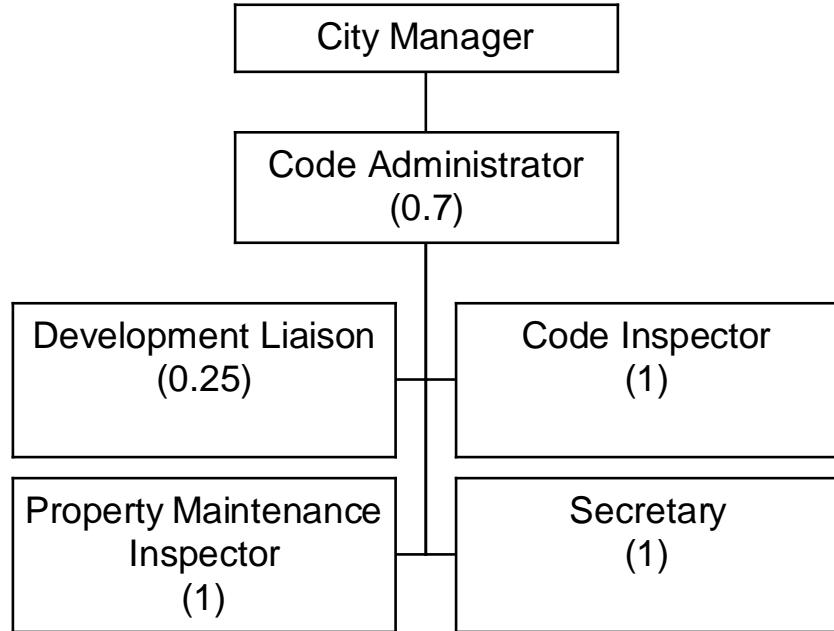
\$ 504,091 \$ 551,068 \$ 545,840 \$ 570,820 \$ 594,560 4.2%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Administration **DIVISION:** Human Resources

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Toner cartridges for copier, fax, printers, sympathy cards & birthday cards for employees, and other office supplies	\$ 3,470
4208	Postage	Letters to applicants and mail-outs to employees	\$ 1,460
4209	Educational Supplies	Training related books and DVDs	\$ 300
4211	Periodicals and Supplements	MSDS Online (for City-wide use)	\$ 2,100
4402	Medical Exams	Pre-employment drug screens and physicals	\$ 8,600
		Random drug screens	8,500
		Respiratory medical evaluations	7,700
		Total	\$ 24,800
4403	Association Dues & Subscriptions	Rotary Club	\$ 700
		Society for HR Professionals (SHRM)	210
		Recertification - KPHRA certification program	50
		Total	\$ 960
4404	Multi-Department Training	Supervisor Certificate 6-month Program (5 students)(All departments)	\$ 8,000
		Work Zone Safety Training Basic Level (30 students)(PW, HWU, Gas)	2,100
		Online HIPAA training (Admin, Finance, Public Safety, HWU)	2,770
		Online preventing harassment & discrimination training (All departments)	7,320
		Miscellaneous online training	360
		Northwest KY Training Consortium Membership (All departments)	150
		Miscellaneous training programs/seminars	1,000
		Total	\$ 21,700
4408	Legal Advertising	Newspaper and Online employment advertising	\$ 11,400
		Movie theater employment opportunities advertising	2,160
		Radio employment opportunities advertising	870
		Total	\$ 14,430
4415	Special Services	Job fair registration & City-wide employee recognition program	\$ 1,000
4418	Contractual Services	Background checks on new employees & annual citywide MVR checks for employee jobs requiring driver's license	\$ 4,600

ADMINISTRATION **CODE ENFORCEMENT**



The Code Enforcement division provides for the enforcement of building codes, property maintenance codes, and zoning issues. All new construction must have a permit issued by the code enforcement division or the State of Kentucky.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 10 - Administration
Division 233 - Code Enforcement

41 Personnel Services

4101	Salaries - Supervision	\$ 13,035	\$ 37,157	\$ 43,773	\$ 43,710	\$ 44,420	1.6%
4102	Salaries - Clerical	30,215	31,388	32,862	33,080	33,740	2.0%
4103	Salaries - Operational	163,140	135,364	133,339	175,990	123,730	-29.7%
4104	Salaries - Overtime	-	918	705	260	260	0.0%
4106	FICA	11,963	12,178	12,582	15,690	12,540	-20.1%
4107	Medicare	2,798	2,848	2,943	3,670	2,940	-19.9%
4108	Life Insurance	200	188	197	240	190	-20.8%
4109	Health Insurance	76,914	80,131	83,778	96,900	79,570	-17.9%
4110	Other Insurance	557	546	539	660	520	-21.2%
4111	Workers Compensation	2,690	3,836	3,354	4,430	3,420	-22.8%
4112	Employee Assist. Prgm	88	85	84	110	80	-27.3%
4115	Unemploy. Insurance	257	216	223	250	200	-20.0%
4116	Employee Pension	36,983	39,475	45,254	54,360	48,640	-10.5%
Personnel Services Total		338,840	344,330	359,631	429,350	350,250	-18.4%

42 Supplies

4201	Fuel	1,156	1,439	1,599	2,320	2,160	-6.9%
4202	Minor Tools	-	56	-	200	200	0.0%
4203	Office Supplies	3,474	4,086	3,487	3,000	3,000	0.0%
4207	Clothing Supplies	595	246	612	900	900	0.0%
4208	Postage	3,587	4,720	4,152	5,000	5,000	0.0%
4209	Educational Supplies	621	111	115	750	750	0.0%
4210	Photographic Supplies	-	573	-	-	-	N/A
4211	Periodicals & Supple.	-	259	-	350	350	0.0%
Supplies Total		9,433	11,490	9,965	12,520	12,360	-1.3%

43 Maintenance & Repairs

4301	Vehicle Repair	1,222	1,174	-	1,500	1,500	0.0%
4302	Office Equip. Repair	912	514	345	520	550	5.8%
Maintenance & Repairs Total		2,134	1,688	345	2,020	2,050	1.5%

44 Services

4401	Telephone	1,423	3,509	2,533	4,900	4,900	0.0%
4402	Medical Exams	208	249	-	-	-	N/A
4403	Assoc. Dues/Subscript.	438	779	1,272	1,180	430	-63.6%
4405	Travel & Training	2,198	4,077	2,662	4,400	4,460	1.4%
4406	Boards and Meetings	891	3,490	3,560	6,000	6,000	0.0%
4408	Legal Advertising	145	355	824	1,000	1,000	0.0%
4415	Special Services	1,765	3,051	4,873	4,930	6,100	23.7%
4417	Printing and Reprod.	34	74	58	300	300	0.0%
4418	Contractual Services	41,793	62,484	98,952	94,700	107,800	13.8%
4419	Professional Services	-	15,896	1,275	-	-	N/A
Services Total		48,895	93,964	116,009	117,410	130,990	11.6%

45 Sundry Charges

4501	Insurance Expense	3,459	3,324	3,490	3,410	3,580	5.0%
Sundry Charge Total		3,459	3,324	3,490	3,410	3,580	5.0%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 233 - Code Enforcement (continued)

46 Capital Outlay

4601 Motor Vehicles	\$ -	\$ 20,186	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay Total	-	20,186	-	-	-	-	N/A
Total Code Enforcement	<u>\$ 402,761</u>	<u>\$ 474,982</u>	<u>\$ 489,440</u>	<u>\$ 564,710</u>	<u>\$ 499,230</u>	<u>-11.6%</u>	

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Administration **DIVISION: Code Enforcement**

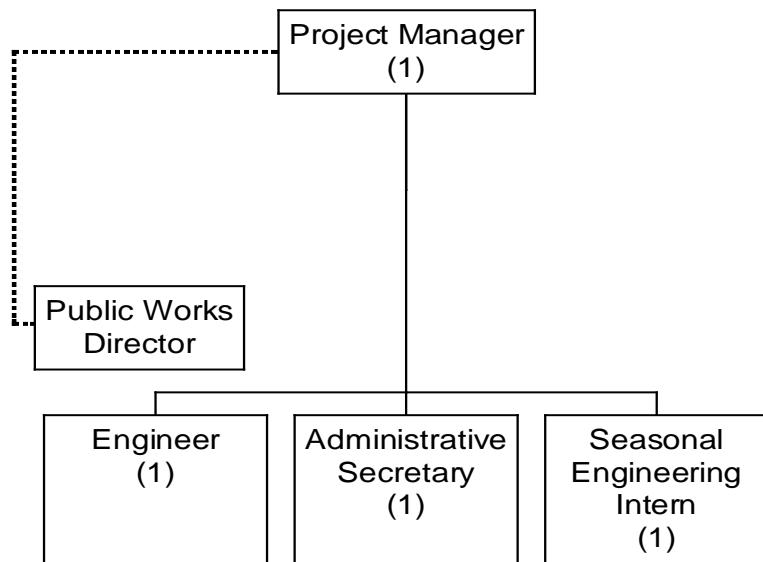
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Replacement of existing tools: measuring tapes, flashlights, etc.	\$ 200
4203	Office Supplies	General Office Supplies: paper , folders, etc.	\$ 3,000
4207	Clothing Supplies	City of Henderson logo work shirts: 5 employee with three shirts	\$ 520
		Work boots: 3 employees	380
		Total	\$ 900
4208	Postage	Certified and regular mailings. There is additional funds to comply with HB 422 notification requirements	\$ 5,000
4209	Educational Supplies	Code reference books	\$ 750
4301	Vehicle Repairs	Preventative maintenance on 4 vehicles	\$ 1,500
4302	Office Equipment Repair	Postage meter maintenance	\$ 350
		Copier maintenance	200
		Total	\$ 550
4401	Telephone	Mobile phone and long distance	\$ 2,500
		25 gig data share plan for tablets used in the field	2,400
		Total	\$ 4,900
4403	Association Dues and Subscrip	International Code Council, Inc.	\$ 135
		KY State Treasurer for building licenses	100
		The Gleaner Online	90
		CAAK (Code Administrators Assoc. for 3 employees)	75
		KAMP (Kentucky Assoc. Mapping Professionals for one employee)	30
		Total	\$ 430
4406	Boards and Meetings	Board of Zoning Adjustment - \$50/meeting for 5 members.	\$ 3,000
		Code Enforcement Board - \$50/meeting for 5 members	3,000
		Total	\$ 6,000
4408	Legal Advertising	Board of Zoning Adjustment - public notices	\$ 720
		Condemnation public notices	280
		Total	\$ 1,000

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Administration DIVISION: Code Enforcement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Code Enforcement Lien filing	\$ 5,850
		Land use restriction filing fees	250
		Total	\$ 6,100
4417	Printing and Reproduction	Materials for notification postings	\$ 300
4418	Contractual Services	Condemnation abatements/demolition of 8 houses	\$ 24,000
		Landfill fees	24,000
		Asbestos testing and remediation (10 houses)	18,800
		Mowing and property cleaning abatements	15,500
		Board and secure abatements	1,500
		Total	\$ 83,800

TRANSPORTATION & ENGINEERING ENGINEERING



The Engineering division performs all of the engineering functions of the city including the updating of maps that are used for utilities, drainage, and streets.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 10 - Administration
Division 377 - Engineering

41 Personnel Services

4101	Salaries - Supervision	\$ -	\$ -	\$ -	\$ -	\$ 75,170	N/A
4102	Salaries - Clerical	-	-	-	-	51,920	N/A
4103	Salaries - Operational	61,024	66,881	69,747	66,500	67,840	2.0%
4105	Salaries - Other	3,081	2,520	-	5,400	5,400	0.0%
4106	FICA	3,757	4,155	4,235	4,460	14,420	223.3%
4107	Medicare	878	972	991	1,050	2,910	177.1%
4108	Life Insurance	42	42	44	50	130	160.0%
4109	Health Insurance	15,996	16,964	17,825	17,000	53,640	215.5%
4110	Other Insurance	115	116	115	120	350	191.7%
4111	Workers Compensation	908	1,433	1,331	1,770	3,730	110.7%
4112	Employee Assist. Prgm	18	18	18	40	60	50.0%
4115	Unemploy. Insurance	82	67	69	70	200	185.7%
4116	Employee Pension	11,410	12,507	14,322	14,290	46,900	228.2%
Personnel Services Total		97,311	105,675	108,696	110,750	322,670	191.3%

42 Supplies

4201	Fuel	538	456	465	550	630	14.5%
4202	Minor Tools	125	-	50	50	50	0.0%
4203	Office Supplies	740	835	750	750	2,250	200.0%
4207	Clothing Supplies	307	-	300	300	660	120.0%
4208	Postage	122	5	50	50	150	200.0%
4209	Educational Supplies	-	-	100	100	100	0.0%
Supplies Total		1,832	1,296	1,715	1,800	3,840	113.3%

43 Maintenance & Repairs

4301	Vehicle Repair	394	699	317	350	200	-42.9%
4302	Office Equip. Repair	2,400	1,848	1,204	2,070	4,750	129.5%
Maintenance & Repairs Total		2,794	2,547	1,521	2,420	4,950	104.5%

Division 377 - Engineering (cont'd)

44 Services

4401	Telephone	1,921	1,106	780	1,750	2,350	34.3%
4403	Assoc. Dues/Subscript.	531	536	580	580	1,150	98.3%
4405	Travel & Training	2,971	1,044	2,500	3,320	7,040	112.0%
4415	Special Services	21	22	16	500	560	12.0%
4417	Printing and Reprod.	47	7	5	50	150	200.0%
4418	Contractual Services	100	-	100	4,000	4,000	0.0%
4419	Professional Services	-	-	-	-	150	N/A
Services Total		5,591	2,715	3,981	10,200	15,400	51.0%

45 Sundry Charges

4501	Insurance Expense	865	831	855	860	880	2.3%
Sundry Charge Total		865	831	855	860	880	2.3%

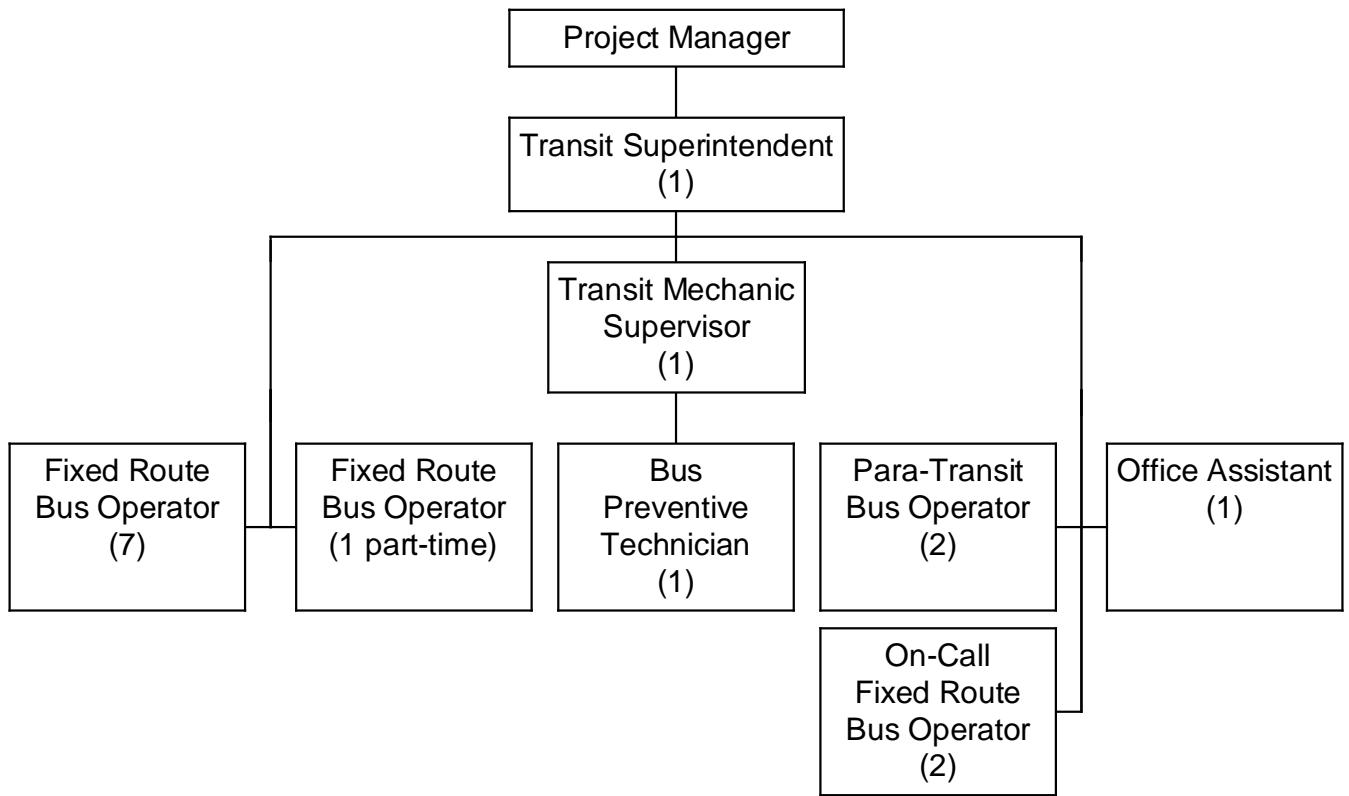
Total Engineering	\$ 108,393	\$ 113,064	\$ 116,768	\$ 126,030	\$ 347,740	175.9%
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CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Administration **DIVISION:** Engineering

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Cartridges & Supplies, etc.	\$ 2,250
4207	Clothing Supplies	Shirts, jackets, and boots	\$ 660
4209	Educational Supplies	MUTCH, AASHTO design manuals	\$ 100
4301	Vehicle Repair	Preventative maintenance on one vehicle	\$ 200
4302	Office Equipment Repair & Maint.	OCE Copier Scanner Maintenance - MACO	\$ 3,000
		Annual Subscription Renewal - Autodesk Infrastructure Design Suite	1,750
		Total	\$ 4,750
4403	Association Dues and Subscriptions	National Society of Professional Engineers - Engineer	\$ 600
		American Society of Civil Engineers - Engineer	550
		Total	\$ 1,150
4415	Special Services	Filing Fees	\$ 560
4418	Contractual Services	Lime - City Property	\$ 4,000

TRANSPORTATION & ENGINEERING MASS TRANSIT



The Henderson Area Rapid Transit (HART) Fund accounts for funds that operate the City bus system.

CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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REVENUE

32 Service Fees

3200	Bus Fares	\$ 34,391	\$ 29,232	\$ 30,803	\$ 30,000	\$ 30,000	0.0%
	Total Service Fees	34,391	29,232	30,803	30,000	30,000	0.0%

36 Sale of Property

3622	Sale of Vehicles	4,052	-	-	-	-	N/A
	Total Sale of Property	4,052	-	-	-	-	N/A

37 Other Revenue

3700	Interest Income	450	1,297	356	-	-	N/A
3730	Insurance Recovery	31,856	11,121	-	-	-	N/A
3753	Federal Grant	864,035	740,826	1,042,905	1,175,000	1,059,000	-9.9%
3754	State Grant	55,625	57,309	51,277	81,000	68,000	-16.0%
3755	Transfer from General	617,000	417,000	561,000	476,000	485,000	1.9%
3765	KY Fuel Tax Refund	3,926	739	7,214	4,000	4,000	0.0%
3799	Other	38	89	123	-	-	N/A
	Total Other Revenue	1,572,930	1,228,381	1,662,875	1,736,000	1,616,000	-6.9%
	TOTAL HART REVENUE	\$ 1,611,373	\$ 1,257,613	\$ 1,693,678	\$ 1,766,000	\$ 1,646,000	-6.8%

EXPENSE

Department 10 - Administration
Division 015 - Mass Transit

41 Personnel Services

4101	Salaries - Supervision	\$ 57,098	\$ 61,429	\$ 63,088	\$ 62,380	\$ 63,620	2.0%
4102	Salaries - Clerical	28,941	30,904	31,031	31,670	32,310	2.0%
4103	Salaries - Operational	377,154	403,299	414,826	441,700	433,540	-1.8%
4104	Salaries - Overtime	27,519	22,908	28,170	52,800	52,800	0.0%
4105	Salaries - Other	18,675	15,105	19,254	53,890	18,140	-66.3%
4106	FICA	30,127	32,455	33,744	39,860	37,240	-6.6%
4107	Medicare	7,046	7,590	7,892	9,320	8,710	-6.5%
4108	Life Insurance	540	559	591	550	550	0.0%
4109	Health Insurance	177,289	195,570	215,308	221,000	232,440	5.2%
4110	Other Insurance	1,394	1,461	1,491	1,500	1,500	0.0%
4111	Workers Compensation	19,530	24,978	22,662	34,960	31,660	-9.4%
4112	Employee Assist. Prgm	261	266	266	270	250	-7.4%
4115	Unemploy. Insurance	615	522	543	620	580	-6.5%
4116	Employee Pension	86,061	94,913	112,344	118,780	135,670	14.2%
	Personnel Services Total	832,250	891,959	951,209	1,069,300	1,049,010	-1.9%

CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 015 - Mass Transit (continued)

42 Supplies

4201	Fuel	\$ 49,341	\$ 55,405	\$ 67,627	\$ 77,230	\$ 91,300	18.2%
4202	Minor Tools	2,363	2,087	1,975	2,000	2,000	0.0%
4203	Office Supplies	2,014	2,955	1,860	2,150	2,100	-2.3%
4204	Cleaning Supplies	1,790	2,323	1,750	1,950	1,950	0.0%
4205	Medical & Drug Supply	-	-	65	80	80	0.0%
4207	Clothing Supplies	2,544	2,919	2,295	3,500	2,700	-22.9%
4208	Postage	100	58	175	150	180	20.0%
4229	Miscell. Supplies	-	214	3,297	-	3,300	N/A
Supplies Total		58,152	65,961	79,044	87,060	103,610	19.0%

43 Maintenance & Repairs

4301	Vehicle Repair	106,957	46,508	47,500	71,000	64,600	-9.0%
4302	Office Equip. Repair	10	38	95	130	100	-23.1%
4305	Heating / A.C. Repair	-	-	-	350	350	0.0%
4306	Building Repair & Maint	3,368	5,999	2,417	2,500	2,500	0.0%
4308	Machines Tools Repair	1,885	2,000	1,800	2,000	2,000	0.0%
4309	Radios Repair	601	69	85	200	200	0.0%
4312	Walks Drives Fences	-	-	-	200	200	0.0%
Maintenance & Repairs Total		112,821	54,614	51,897	76,380	69,950	-8.4%

44 Services

4401	Telephone	4,056	3,234	3,081	3,700	3,500	-5.4%
4402	Medical Exams	1,392	1,449	1,550	1,050	1,500	42.9%
4403	Assoc. Dues/Subscript.	655	1,668	800	800	800	0.0%
4405	Travel & Training	8,353	6,762	12,005	16,270	13,200	-18.9%
4408	Legal Advertising	77	-	-	-	-	N/A
4409	Electric-Purchased	7,388	8,516	6,825	7,100	7,000	-1.4%
4410	Natural Gas-Purchased	3,341	4,530	3,200	5,000	4,000	-20.0%
4411	Other Utilities	1,600	2,273	1,725	2,100	2,100	0.0%
4414	Clothing / Cleaning	1,949	2,085	1,950	2,100	1,950	-7.1%
4415	Special Services	4,604	2,685	267	3,800	450	-88.2%
4417	Printing and Reprod.	994	212	225	450	250	-44.4%
4418	Contractual Services	7,709	9,426	15,714	12,290	16,440	33.8%
4444	Admin. / Account. Serv.	131,002	133,000	130,000	130,000	133,000	2.3%
4522	Audit Expense	863	863	863	870	870	0.0%
Services Total		173,983	176,703	178,205	185,530	185,060	-0.3%

45 Sundry Charges

4501	Insurance Expense	28,902	25,680	23,280	28,730	23,870	-16.9%
4555	Planning Grant	30,483	17,983	12,500	12,500	12,500	0.0%
Sundry Charges Total		59,385	43,663	35,780	41,230	36,370	-11.8%

CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 015 - Mass Transit (continued)

46 Capital Outlay

4601	Motor Vehicles	\$ 204,114	\$ 65,646	\$ 327,095	\$ 235,000	\$ 107,000	-54.5%
4605	Machinery & Tools	-	-	1,375	1,500	-	-100.0%
4617	Buildings	15,839	-	34,500	35,000	-	-100.0%
4624	System Improvements	-	-	34,392	35,000	95,000	171.4%
Capital Outlay Total		219,953	65,646	397,362	306,500	202,000	-34.1%
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HART EXPENSE TOTAL		\$ 1,456,544	\$ 1,298,546	\$ 1,693,497	\$ 1,766,000	\$ 1,646,000	-6.8%
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HART NET		\$ 154,829	\$ (40,933)	\$ 181	\$ -	\$ -	-
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CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT:

Administration

DIVISION: HART

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Tool allowance for mechanic and preventive tech.	\$ 600
		Miscellaneous tools and special wrenches	1,400
		Total	\$ 2,000
4203	Office Supplies	Printer toner and cartridges for two printers	\$ 1,350
		Envelopes and paper	500
		Copies, pens, and miscellaneous supplies	250
		Total	\$ 2,100
4204	Cleaning Supplies	Bus wash	\$ 850
		Floor cleaner, mops, brooms trash bags	450
		Floor cleaner and degreaser for shop floor	650
		Total	\$ 1,950
4205	Medical Supplies	Gloves, band-aids, eye wash	\$ 80
4207	Clothing Supplies	Uniform replacement (\$200-\$250 each for 14 employees)	\$ 3,500
4229	Miscellaneous Supplies	Passenger Appreciation Day	\$ 2,500
		Ice and Water	300
		Other	500
		Total	\$ 3,300
4301	Vehicle Repair	Tires, brakes, rotors, hubs, pads, and seals	\$ 33,000
		Oil, grease, and antifreeze	8,500
		Filters	6,000
		A/C compressor, dryers, expansion valves, transfer pumps, and lir	6,500
		Bulbs, wiper blades and belts	4,100
		Miscellaneous parts	6,500
		Total	\$ 64,600
4302	Office Equipment	Calculator	\$ 100
4306	Building Repair and Maint.	General maintenance and upkeep of building and shelters	\$ 2,500
4308	Machine Tool Repair	Special tools for new buses	\$ 2,000
4309	Radio Repair	Replace antenna, microphones, and cords	\$ 200

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Administration DIVISION: HART

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4312	Walks, Drives, and Fences	Repair and maintenance to gates and fencing	\$ 200
4403	Association Dues and Subscript	C.T.A.A. C.T.A.A.	\$ 450 350
		Total	\$ 800
4414	Clothing/Cleaning	Cleaning allowance for 14 employees	\$ 1,950
4415	Special Services	Other	\$ 450
4417	Printing and Reproduction	Transfer, tokens, and paratransit cards	\$ 250
4418	Contractual Services	Software Maintenance Pest Control Services Diagnostic Tool Update Floor Mat Services Septic Service Security Cameras Generator Maintenance Plan Life Inspection Fire Protection Fire Ext. Co.	\$ 5,500 2,670 2,100 1,950 1,620 1,000 700 500 200 200
		Total	\$ 16,440

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2020**

DEPARTMENT: Administration

DIVISION:	<u>HART</u>	TOTAL COST:	<u>\$ 35,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>56.45.015.4601</u>

DESCRIPTION OF ITEM OR PROJECT:

Purchase one full size pickup to replace unit 015-339 a 2017 pickup which will be transferred to another department.

PROJECT JUSTIFICATION:

This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.

IMPACT ON OPERATING BUDGET:

This purchase will keep repairs and maintenance costs lower.

DIVISION:	<u>HART</u>	TOTAL COST:	<u>\$ 72,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>56.45.015.4601</u>

DESCRIPTION OF ITEM OR PROJECT:

Purchase one Cutaway bus to replace a 2014 Goshen Coach GCII 10 x 12 with 134,000 miles.

PROJECT JUSTIFICATION:

This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.

IMPACT ON OPERATING BUDGET:

This purchase will keep repairs and maintenance costs lower.

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2020**

DEPARTMENT: Administration

DIVISION:	<u>HART</u>	TOTAL COST:	<u>\$ 95,000</u>
ACCOUNT DESCRIPTION:	<u>System Improvements</u>	ACCOUNT NUMBER:	<u>56.45.015.4624</u>
DESCRIPTION OF ITEM OR PROJECT: Relocation of the fuel island from the Elm Street location to 5th. Street.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET: This will be funded by 5339 grant, 80% Federal Funds and 10% State Funds. HART will use Kentucky Toll credits for the local match.			

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 90 - Non-Departmental
Division 298 - Non-Departmental

44 Services - Outside Agencies

4454	Tennis Club	\$ -	\$ -	\$ -	\$ -	\$ 35,000	N/A
4467	Meals on Wheels Prog.	30,500	11,500	11,500	11,500	11,500	0.0%
4469	Riverview School	5,000	5,000	5,000	5,000	5,000	0.0%
4472	Hend. Arts Alliance	7,000	9,000	9,000	9,000	9,000	0.0%
4474	Involvement Inc	4,000	4,000	4,000	4,000	4,000	0.0%
4479	Downtown Hend. Part.	46,000	46,000	46,000	46,000	46,000	0.0%
4482	Humane Society Hend.	110,000	110,000	121,000	121,000	121,000	0.0%
4483	Hend. Rescue Squad	4,500	4,500	4,500	4,500	4,500	0.0%
4497	Kyndle Education Fund	3,200	3,200	3,200	3,200	3,200	0.0%
4494	W C Handy Festival	5,000	5,000	5,000	5,000	5,000	0.0%
4494	Marsha's Place	-	4,000	-	-	-	N/A
4494	Community Outreach	-	4,000	4,000	4,000	-	-100.0%
4494	Preston Arts Center	-	10,000	10,000	10,000	10,000	0.0%
4494	Boys/Girls Clubs	-	-	-	-	10,000	N/A
4494	Community One	13,246	-	-	-	-	N/A
4494	Kimmell War Memorial	20,000	-	-	-	-	N/A
4494	Other	3,022	2,500	-	-	1,500	N/A
Services Total		251,468	218,700	223,200	223,200	265,700	19.0%

44 Services - Quasi Agencies

4456	Planning Commission	292,067	343,098	342,485	365,100	363,500	-0.4%
4457	Ambulance Service	220,201	23,255	337,500	337,690	241,500	-28.5%
4461	Henderson Tourism	37,700	37,700	37,700	37,700	37,700	0.0%
4484	Disaster & Emerg. Ser	43,948	-	94,429	57,940	64,920	12.0%
4485	Hend City/Co Air Board	135,409	135,000	141,760	141,760	166,600	17.5%
4491	Kyndle	48,000	48,100	48,000	48,000	48,000	0.0%
4492	Human Relations	-	-	-	-	30,000	N/A
Services Total		777,325	587,153	1,001,874	988,190	952,220	-3.6%

44 Services - Special Projects

4495	Canoe Creek Mowing	41,857	35,442	43,346	62,500	45,000	-28.0%
4495	Match on KIA Phase 2	-	-	-	47,500	68,000	43.2%
4495	Flood Mitigation Fund	57,134	-	1,500	1,500	1,500	0.0%
4495	Cooper Park Drainage	-	-	-	56,650	-	-100.0%
4495	Countryview Drainage	-	34,260	197,500	290,000	100,000	-65.5%
4495	Braxton Park Drainage	20,620	-	-	-	-	N/A
4495	Renovation of Old Depot	-	-	-	5,000	-	-100.0%
4495	Sports Complex Study	15,000	-	16,507	-	-	N/A
4495	Community Service	60,000	-	60,000	60,000	60,000	0.0%
4495	Trails Project	24,779	195	-	-	-	N/A
4495	Directional Signs	8,881	3,612	32,094	35,000	-	-100.0%
4495	Audubon Kids Zone	-	12,300	-	-	-	N/A
4495	Zagster Bike Share	-	9,000	-	-	-	N/A
4495	Visionary Plan	18,622	-	4,395	30,000	45,000	50.0%
4495	East End Improvements	-	31,695	-	25,000	-	-100.0%
4495	The Perch	-	49,275	11,400	-	-	N/A
4495	Other	2,400	2,107	3,615	-	-	N/A
Services Total		249,293	177,886	370,357	613,150	319,500	-47.9%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
45 Sundry Charges							
4501 Insurance Expense		142,432	145,456	145,951	165,000	169,130	2.5%
Sundry Charge Total		142,432	145,456	145,951	165,000	169,130	2.5%
47 Transfers							
4711 Reserve for Conting.		51,659	56,056	47,805	61,870	62,040	0.3%
Transfers Total		51,659	56,056	47,805	61,870	62,040	0.3%
Total Non-departmental		\$ 1,472,177	\$ 1,185,251	\$ 1,789,187	\$ 2,051,410	\$ 1,768,590	-13.8%

CITY OF HENDERSON, KY
HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700 Interest Income	\$ 928	\$ 1,490	\$ 1,501	\$ -	\$ -	N/A
Other Revenue Total	928	1,490	1,501	-	-	N/A

38 Transfer

3855 Transfer from Health Ins.	452,000	520,000	537,500	496,000	555,000	11.9%
Transfer Total	452,000	520,000	537,500	496,000	555,000	11.9%
HRA REVENUE TOTAL	\$ 452,928	\$ 521,490	\$ 539,001	\$ 496,000	\$ 555,000	11.9%

EXPENSE

Department 90 - Non-Departmental

45 Sundry Charges

4546 HRA Claims	\$ 502,319	\$ 481,889	\$ 537,515	\$ 496,000	\$ 555,000	11.9%
Sundry Charges Total	502,319	481,889	537,515	496,000	555,000	11.9%
HRA EXPENSE TOTAL	\$ 502,319	\$ 481,889	\$ 537,515	\$ 496,000	\$ 555,000	11.9%
HRA NET	(49,391)	39,601	1,486	-	-	

CITY OF HENDERSON, KY
HEALTH INSURANCE FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 4,187	\$ 8,413	\$ 8,646	\$ 2,300	\$ 6,170	168.3%
3778	Premiums - 911	171,791	207,369	254,612	276,250	286,080	3.6%
3781	Premiums - Water	1,315,657	1,341,540	1,353,044	1,417,380	1,555,560	9.7%
3782	Premiums - Power Light	553,155	611,737	677,998	668,320	733,080	9.7%
3784	Premiums - Sanitation	277,264	301,595	303,358	314,500	312,900	-0.5%
3785	Premiums - Cemetery	50,654	54,284	69,593	68,000	71,520	5.2%
3786	Premiums - General	3,335,546	3,505,663	3,733,812	4,020,500	4,084,160	1.6%
3787	Premiums - Gas	329,751	335,555	369,531	442,000	447,000	1.1%
3788	Premiums - HART	177,289	195,570	215,308	221,000	232,440	5.2%
3789	Premiums - PWI	135,106	132,337	148,495	199,750	210,090	5.2%
3795	Employee Contribution	310,288	405,072	403,650	365,000	430,000	17.8%
Other Revenue Total		6,660,688	7,099,135	7,538,046	7,995,000	8,369,000	4.7%
HEALTH INS. TOTAL REVENUE		\$ 6,660,688	\$ 7,099,135	\$ 7,538,046	\$ 7,995,000	\$ 8,369,000	4.7%

EXPENSE

Insurance Expense

4545	Plan Administration	\$ 659,128	\$ 610,076	\$ 679,223	\$ 670,000	\$ 695,000	3.7%
4547	Health Clinic	92,560	242,445	177,120	210,000	174,000	-17.1%
4501	Claims Expense	5,270,754	5,895,991	6,136,244	6,619,000	6,945,000	4.9%
Insurance Total		6,022,442	6,748,512	6,992,587	7,499,000	7,814,000	4.2%

47 Transfers

4704	Transfers to HRA	452,000	520,000	537,500	496,000	555,000	11.9%
Transfers Total		452,000	520,000	537,500	496,000	555,000	11.9%

HEALTH INS. EXPENSE TOTAL

\$ 6,474,442	\$ 7,268,512	\$ 7,530,087	\$ 7,995,000	\$ 8,369,000	4.7%
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HEALTH INSURANCE NET

\$ 186,246	\$ (169,377)	\$ 7,959	\$ -	\$ -
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**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2020**

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 18,727	\$ 15,646	\$ -	\$ -	\$ -	N/A
3753	Federal Grant	79,489	30,680	357,873	153,000	166,000	8.5%
3753	Federal Grant - CDBG	-	-	-	-	60,000	N/A
3754	State Grant	-	-	116,292	668,000	703,000	5.2%
3764	County Contribution	-	-	-	-	15,000	N/A
3774	Donations	-	-	500,000	500,000	15,000	-97.0%
3777	Bond or Loan Proceeds	7,935,508	-	-	-	-	N/A
Other Revenue Total		8,033,724	46,326	974,165	1,321,000	959,000	-27.4%

38 Transfer

3851	Transfer from General	66,623	167,000	1,309,000	1,611,000	367,000	-77.2%
Transfer Total		66,623	167,000	1,309,000	1,611,000	367,000	-77.2%
CONSTRUCTION REVENUE TOTAL		\$ 8,100,347	\$ 213,326	\$ 2,283,165	\$ 2,932,000	\$ 1,326,000	-54.8%

EXPENSE

45 Sundry Charge

4507	Bond Issuance Cost	\$ 59,573	\$ -	\$ -	\$ -	\$ -	N/A
Sundry Charge Total		59,573	-	-	-	-	N/A

43 Maintenance & Repairs

4306	Building Repairs - Golf	-	-	200,000	200,000	-	-100.0%
4306	Building Repairs - Muni.	-	-	-	-	60,000	N/A
4307	Other Struct. Rep. - Golf	-	-	125,000	125,000	-	-100.0%
4312	Walks Drives - Golf	-	-	125,000	125,000	-	-100.0%
Maintenance & Repairs Total		-	-	450,000	450,000	60,000	-86.7%

46 Capital Outlay

4603	911 Radio System	671,887	90,277	890,908	891,000	-	-100.0%
4603	911 Radio System	-	-	81,000	82,000	-	-100.0%
4612	Green Riv. Rd Sidewalk	-	-	24,000	184,000	165,000	-10.3%
4612	Green Riv. Rd Sidewalk	-	-	6,000	18,000	42,000	133.3%
4612	Wathen Lane Road	-	-	20,000	304,000	284,000	-6.6%
4612	Wathen Lane Road	-	-	5,000	76,000	71,000	-6.6%
4612	Wathen Lane Bridge	-	-	20,000	180,000	254,000	41.1%
4612	Wathen Lane Bridge	9,225	-	5,000	45,000	64,000	42.2%
4612	Water St. Sidewalk	16,681	(2,408)	26,000	51,000	25,000	-51.0%
4612	Gateway Corridor	64,557	-	-	-	-	N/A
4612	Sand Lane Sidewalk	-	69,290	38,000	38,000	-	-100.0%
4612	Arlington Drive Sidewalk	-	22,761	-	-	-	N/A
4612	South Main Sidewalk	-	-	70,000	70,000	-	-100.0%
4617	Gathering Place	-	-	-	-	15,000	N/A
4617	Gathering Place	-	-	-	-	15,000	N/A
4617	Gathering Place	-	-	-	-	15,000	N/A

**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2020**

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
4617	Gathering Place	-	-	-	-	60,000	N/A
4617	Mun. Service Center	5,153,293	84,147	130,000	130,000	-	-100.0%
4617	MSC - Garage A/C	-	35,133	-	-	-	N/A
4617	Fire Station	629,025	106,236	-	175,000	50,000	-71.4%
4617	MSC - Wash Bay	-	-	110,079	190,000	40,000	-78.9%
4617	Player's Golf Club	-	-	317,000	200,000	-	-100.0%
4617	Fernwood Columbarium	-	-	28,271	36,000	-	-100.0%
4626	Land Acquisition - Golf	-	-	436,000	500,000	-	-100.0%
4626	Land Acquisition - Golf	-	-	50,000	50,000	-	-100.0%
4650	Riverfront Improvements	94,829	1,395	31,050	153,000	166,000	8.5%
4697	Cooper Park Drainage	-	-	326,823	-	-	N/A
4697	Cooper Park Drainage	-	-	52,292	-	-	N/A
4697	Cooper Park Drainage	-	-	56,650	-	-	N/A
Capital Outlay Total		6,639,497	406,831	2,724,073	3,373,000	1,266,000	-62.5%

47 Transfers - Construction Fund (continued)

4703	Transfer to General	20,117	15,548	-	-	-	N/A
4725	Transfer to Bond Fund	4,340,768	2,253,613	-	-	-	N/A
Transfers Total		4,360,885	2,269,161	-	-	-	N/A
CONSTRUCTION EXPENSE TOTAL		\$ 11,059,955	\$ 2,675,992	\$ 3,174,073	\$ 3,823,000	\$ 1,326,000	-65.3%
CONSTRUCTION NET		\$ (2,959,608)	\$ (2,462,666)	\$ (890,908)	\$ (891,000)	\$ -	

CITY OF HENDERSON, KY
MAJOR IMPROVEMENT DETAIL INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 60,000</u>
ACCOUNT DESCRIPTION:	<u>Building Repairs</u>	ACCOUNT NUMBER:	<u>51.90.298.4306</u>
DESCRIPTION OF ITEM OR PROJECT: Improvements to the interior finishes in the lobby of the City Municipal Center and the Police Station.			
PROJECT JUSTIFICATION: This will include lighting and flooring which are outdated and dark.			
IMPACT ON OPERATING BUDGET:			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2020**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 207,000</u>
ACCOUNT DESCRIPTION:	<u>Streets / Sidewalks</u>	ACCOUNT NUMBER:	<u>51.90.298.4612</u>

DESCRIPTION OF ITEM OR PROJECT:

Using a state TAP grant, sidewalks will be added to Green River Road in the Bend Gate school area. State funds will pay for \$165,000 of this project with the General Fund paying \$42,000.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 355,000</u>
ACCOUNT DESCRIPTION:	<u>Streets / Sidewalks</u>	ACCOUNT NUMBER:	<u>51.90.298.4612</u>

DESCRIPTION OF ITEM OR PROJECT:

Using state funds, this project is an improvement grant for Wathen Lane. State funds will pay for \$284,000 of this project with the General Fund paying \$71,000.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2020**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 318,000</u>
ACCOUNT DESCRIPTION:	<u>Streets / Sidewalks</u>	ACCOUNT NUMBER:	<u>51.90.298.4612</u>

DESCRIPTION OF ITEM OR PROJECT:

Using state funds, this project will replace the bridge on Wathen Lane. State funds will pay for \$254,000 of this project with the General Fund paying \$64,000.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 25,000</u>
ACCOUNT DESCRIPTION:	<u>Streets / Sidewalks</u>	ACCOUNT NUMBER:	<u>51.90.298.4612</u>

DESCRIPTION OF ITEM OR PROJECT:

This project will install sidewalks on the west side of Water Street from 5th Street to Sunset Park.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2020**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	\$ 105,000
ACCOUNT DESCRIPTION:	<u>Buildings</u>	ACCOUNT NUMBER:	<u>51.90.298.4617</u>

DESCRIPTION OF ITEM OR PROJECT:

This project will replace the current bathrooms at the Gathering Place with facilities that are ADA compliant. \$60,000 of the costs will come from CDBG funds, \$15,000 from Henderson County, \$15,000 from the General Fund, and \$15,000 from the Gathering Place.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

DIVISION:	<u>Construction</u>	TOTAL COST:	\$ 50,000
ACCOUNT DESCRIPTION:	<u>Buildings</u>	ACCOUNT NUMBER:	<u>51.90.298.4617</u>

DESCRIPTION OF ITEM OR PROJECT:

This will involve the architectural design and layout of the new fire station at the old IBT building on Second Street.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2020**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	\$ 40,000
ACCOUNT DESCRIPTION:	<u>Buildings</u>	ACCOUNT NUMBER:	<u>51.90.298.4617</u>

DESCRIPTION OF ITEM OR PROJECT:

This will be the final payment on the construction of the new wash bay at the Municipal Service Center.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

DIVISION:	<u>Construction</u>	TOTAL COST:	\$ 166,000
ACCOUNT DESCRIPTION:	<u>Riverfront Improvements</u>	ACCOUNT NUMBER:	<u>51.90.298.4650</u>

DESCRIPTION OF ITEM OR PROJECT:

Final portion of riverfront improvements. This will include utility and road improvements to the land that was purchased along Borax Drive. Funding will come from a federal transportation grant.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

CITY OF HENDERSON, KY
FLOOD MITIGATION FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 15	\$ 202	\$ 328	\$ -	\$ -	N/A
3754	State Grant - KIA	10,667	7,246	-	575,000	585,000	1.7%
3764	County Contribution	-	-	1,500	1,500	1,500	0.0%
3764	County - KIA	41,675	33,942	50,310	47,500	68,000	43.2%
3798	City Contribution	-	-	1,500	1,500	1,500	0.0%
3798	City Contribution - KIA	98,809	33,942	50,310	47,500	68,000	43.2%
Other Revenue Total		151,166	75,332	103,948	673,000	724,000	7.6%
FLOOD MITIGATION REVENUE		\$ 151,166	\$ 75,332	\$ 103,948	\$ 673,000	\$ 724,000	7.6%

EXPENSE

43 Maintenance & Repairs

4324	Canoe Creek Maint..	\$ 85,701	\$ 80,519	\$ 89,955	\$ 670,000	\$ 721,000	7.6%
4419	Professional Services	11,441	3,000	13,993	3,000	3,000	0.0%
Maintenance & Repairs Total		97,142	83,519	103,948	673,000	724,000	7.6%
FLOOD MITIGATION EXPENSE		\$ 97,142	\$ 83,519	\$ 103,948	\$ 673,000	\$ 724,000	7.6%
FLOOD MITIGATION NET		\$ 54,024	\$ (8,187)	\$ -	\$ -	\$ -	-

CITY OF HENDERSON, KY
COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3760 CDBG Revenue	\$ 239,687	\$ 306,843	\$ 400,283	\$ 365,000	\$ 414,000	13.4%
Other Revenue Total	239,687	306,843	400,283	365,000	414,000	13.4%
CDBG REVENUE TOTAL	\$ 239,687	\$ 306,843	\$ 400,283	\$ 365,000	\$ 414,000	13.4%

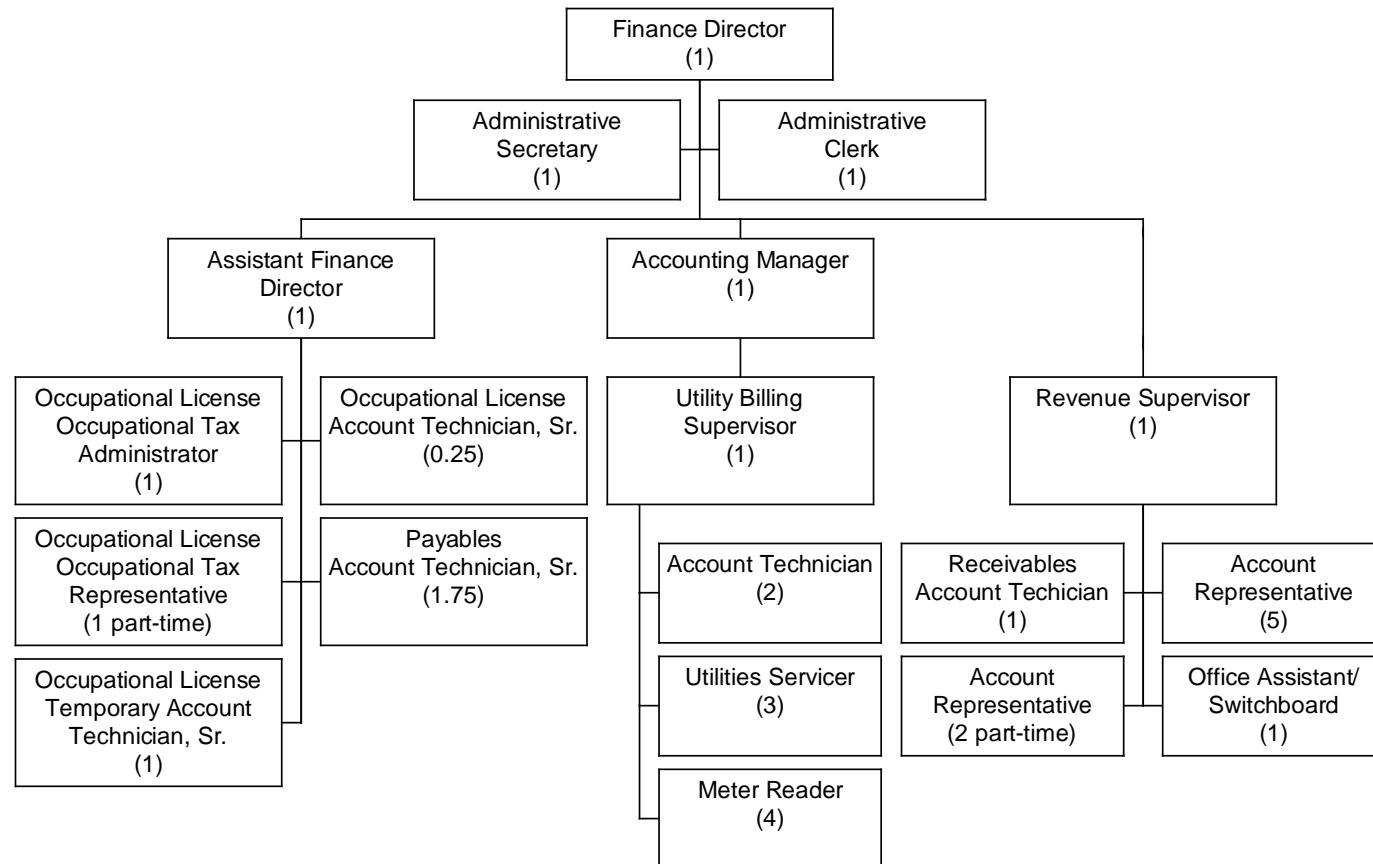
EXPENSE

Department 10 - Administration
Division 017 - Community Development

48 Community Development

4830 Relocation	\$ 2,837	\$ 845	\$ -	\$ 2,500	\$ 4,500	80.0%
4840 Rehabilitation -CDBG	154,429	115,721	91,275	-	266,000	N/A
4860 Grant Administration	42,590	41,789	47,658	41,700	47,760	14.5%
4890 Public Facilities	7,889	117,216	175,607	-	60,000	N/A
4890 Sand Lane Sidewalk	-	-	50,000	50,000	-	-100.0%
4890 2 New Homes	-	-	-	80,530	-	-100.0%
4890 World Changers	-	-	-	25,000	-	-100.0%
4890 One New Home or GAP	-	-	-	134,000	-	-100.0%
4894 Public Services	31,942	31,272	35,743	31,270	35,740	14.3%
Community Development Total	239,687	306,843	400,283	365,000	414,000	13.4%
CDBG EXPENSE TOTAL	\$ 239,687	\$ 306,843	\$ 400,283	\$ 365,000	\$ 414,000	13.4%
CDBG NET	\$ -	-				

FINANCE DEPARTMENT



CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Finance	<p>1. Continue to promote the Automatic Payment Plan (ACH) for the payment of utility bills by customers during the year with a goal of increasing the usage by 3%.</p> <p>2. Continue to promote the option of receiving an email notification that a customer's utility bill is available to download rather than mailing the bill with a goal of increasing the usage by 5%.</p>

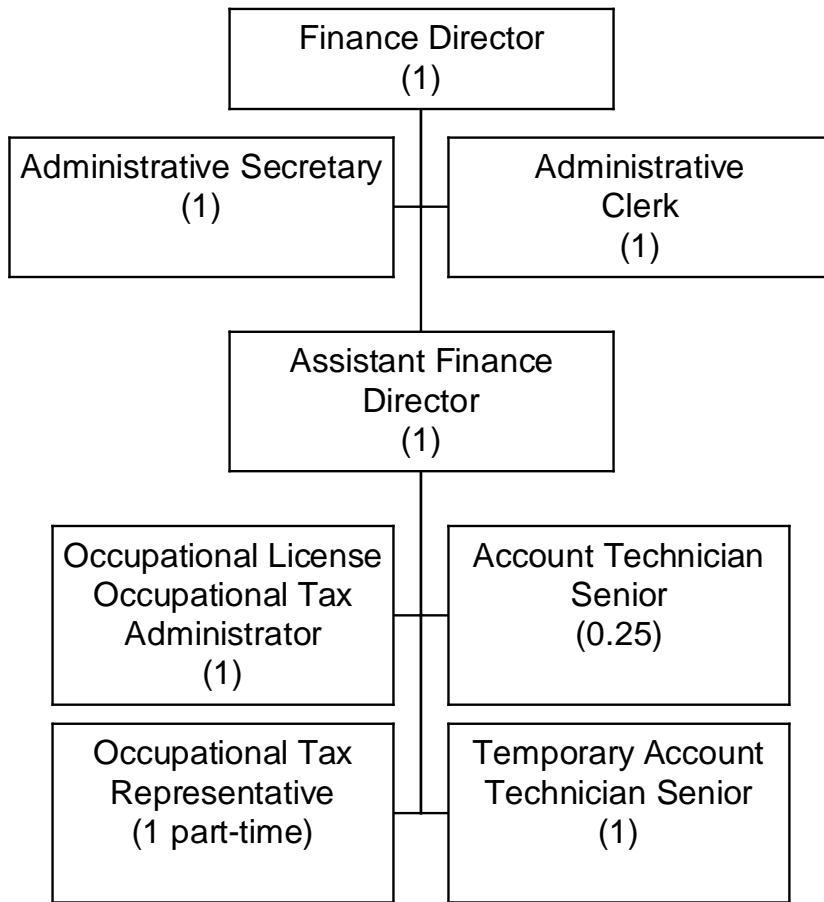
CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Finance	<p>1. Complete the FY 2019 audit in a Comprehensive Annual Financial Report (CAFR) format and receive a "Certificate of Achievement" for financial reporting for the twenty-first consecutive year from the Governmental Finance Officers Association during the year.</p> <p>2. Complete the FY 2020 Budget in the required format and receive a "Distinguished Budget Presentation Award" for the tenth consecutive year from the Governmental Finance Officers Association during the year.</p> <p>3. Work with the Public Information Officer to complete the 2019 Popular Annual Financial Report for the 3rd consecutive year.</p> <p>4. Promote the vendor electronic accounts payables processing and electronic payment system with the goal of increasing participation by 5%.</p> <p>5. Work with I.T. and H.R. and consider the purchase and implement time and attendance software.</p>

CITY OF HENDERSON, KY
Improve Customer Service
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Finance	<p>1. Bring in someone to study the collections area processes. This would involve "journey mapping" to determine what needs to be changed to improve customer service.</p> <p>2. Study the possibility of increasing the number of due dates. Rather than four residential due dates, we would like to double or even triple that number which would even out the work load, improve phone service and traffic in the collections office.</p>

FINANCE DEPARTMENT ADMINISTRATION



The Finance Administration division is responsible for administration, coordination, control and evaluation of the finance department.

Duties:

1. Purchasing, bidding, and proposals
2. Administration of occupational license tax
3. Verification of payroll
4. Office supplies and mailing services
5. Assisting the City Manager with the annual budget
6. Risk Management

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 15 - Finance
Division 121 - Finance Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 178,531	\$ 140,742	\$ 167,938	\$ 166,350	\$ 171,030	2.8%
4102	Salaries - Clerical	173,433	176,364	183,677	204,840	203,280	-0.8%
4104	Salaries - Overtime	22,630	25,820	30,276	28,240	29,350	3.9%
4105	Salaries - Other	334	68	-	-	-	N/A
4106	FICA	22,136	20,773	23,160	24,770	25,030	1.0%
4107	Medicare	5,177	4,858	5,416	5,800	5,860	1.0%
4108	Life Insurance	246	245	274	270	230	-14.8%
4109	Health Insurance	95,976	83,180	107,453	106,250	96,910	-8.8%
4110	Other Insurance	676	680	717	720	630	-12.5%
4111	Workers Compensation	1,016	1,149	1,043	1,120	1,150	2.7%
4112	Employee Assist. Prgm	106	105	111	120	100	-16.7%
4115	Unemploy. Insurance	484	360	398	380	390	2.6%
4116	Employee Pension	72,908	66,122	82,030	85,810	97,120	13.2%
Personnel Services Total		573,653	520,466	602,492	624,670	631,080	1.0%

42 Supplies

4201	Fuel	465	426	422	700	570	-18.6%
4203	Office Supplies	12,593	12,906	11,699	12,000	11,640	-3.0%
4208	Postage	10,239	10,924	10,988	10,500	10,970	4.5%
4211	Periodicals & Supple.	240	-	265	270	270	0.0%
Supplies Total		23,537	24,256	23,374	23,470	23,450	-0.1%

43 Maintenance & Repairs

4301	Vehicle Repair	276	1,025	625	700	600	-14.3%
4302	Office Equip. Repair	886	609	670	600	670	11.7%
Maintenance & Repairs Total		1,162	1,634	1,295	1,300	1,270	-2.3%

44 Services

4401	Telephone	4,016	3,057	3,049	3,000	2,990	-0.3%
4402	Medical Exams	22	447	-	-	-	N/A
4403	Assoc. Dues/Subscript.	617	895	825	850	850	0.0%
4405	Travel & Training	4,874	2,259	4,475	4,350	4,000	-8.0%
4408	Legal Advertising	1,712	2,439	2,337	2,400	2,350	-2.1%
4415	Special Services	1,264	622	1,030	1,050	1,030	-1.9%
4417	Printing and Reprod.	6,986	5,577	8,193	8,250	8,200	-0.6%
4418	Contractual Services	9,931	20,091	983	-	-	N/A
4419	Professional Services	1,126	-	-	-	-	N/A
4442	Trust Fees	6,428	4,580	4,650	4,700	4,700	0.0%
4522	Audit Expense	21,563	21,563	21,563	21,570	21,570	0.0%
Services Total		58,539	61,530	47,105	46,170	45,690	-1.0%

45 Sundry Charges

4501	Insurance Expense	4,840	4,718	2,626	3,500	2,700	-22.9%
Sundry Charge Total		4,840	4,718	2,626	3,500	2,700	-22.9%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 121 - Finance Administration (continued)

46 Capital Outlay

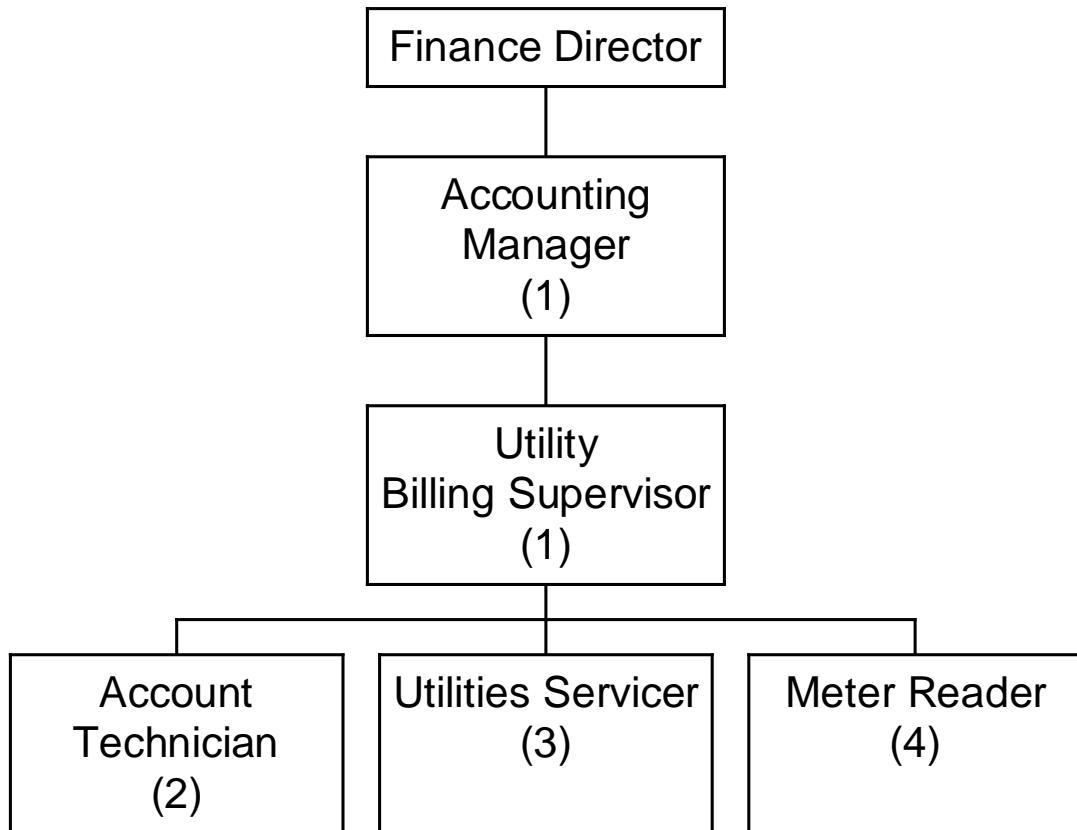
4601	Vehicle	\$ 17,650	\$ -	\$ -	\$ -	\$ -	N/A
4603	Office Equipment	-	9,585	-	-	-	N/A
	Capital Outlay Total	17,650	9,585	-	-	-	N/A
	Total Finance Administration	\$ 679,381	\$ 622,189	\$ 676,892	\$ 699,110	\$ 704,190	0.7%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Finance **DIVISION: Finance Administration**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Quarterly Payroll Forms	\$ 2,210
		Mailing of Licenses	1,970
		Mailing of Net Profit Forms	1,890
		Mailing of Late Notices for Payroll Tax	1,730
		Mailing of Monthly Payroll Forms	1,250
		Mailing of Misc. Finance Admin.	750
		Mailing of Pension Checks and Notices	620
		Mailing of Bid Packets	550
		Total	\$ 10,970
4211	Periodicals and Supplements	Governmental Accounting Standards Board Subscription	\$ 230
		Reference Manuals	40
		Total	\$ 270
4403	Association Dues and Subscript	Governmental Finance Officers Association x 2	\$ 520
		Kentucky Occupational Tax Organization	150
		Kentucky Governmental Finance Officers Association	100
		Kentucky Purchasing Professional Association	40
		Wholesale Club	40
		Total	\$ 850
4415	Special Service	Fee for Governmental Finance Officers Association Budget Award	\$ 450
		Filling fees for small claims on net profit and payroll taxes	300
		Miscellaneous	280
		Total	\$ 1,030
4417	Printing	Print and Insert Year-end Net Profit Tax Forms by Contractor	\$ 3,720
		Late Notices and Miscellaneous Correspondence	1,800
		Copier	930
		Budget and Audit Material	900
		Print Licenses	850
		Total	\$ 8,200

FINANCE DEPARTMENT ACCOUNTING



The Accounting division handles the general ledger, financial reports, comprehensive annual financial report and annual audit, and other governmental reporting. This division also does the billing for all City utilities and sanitation services.

Duties:

1. Financial accounting and reporting
2. Utility billing
3. Meter reading and utility servicing

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 15 - Finance
Division 123 - Accounting

41 Personnel Services

4101	Salaries - Supervision	\$ 131,794	\$ 150,592	\$ 130,492	\$ 136,450	\$ 139,960	2.6%
4102	Salaries - Clerical	77,419	69,955	68,825	71,900	74,450	3.5%
4103	Salaries - Operational	239,148	232,593	250,861	247,000	254,070	2.9%
4104	Salaries - Overtime	1,991	4,322	5,973	3,000	3,000	0.0%
4106	FICA	26,563	27,757	27,598	28,420	29,240	2.9%
4107	Medicare	6,213	6,492	6,454	6,650	6,840	2.9%
4108	Life Insurance	454	433	469	470	470	0.0%
4109	Health Insurance	159,960	150,677	165,498	187,000	196,680	5.2%
4110	Other Insurance	1,238	1,182	1,236	1,270	1,270	0.0%
4111	Workers Compensation	6,551	6,690	6,274	8,020	8,240	2.7%
4112	Employee Assist. Prgm	193	185	191	200	200	0.0%
4115	Unemploy. Insurance	543	449	434	440	450	2.3%
4116	Employee Pension	84,197	84,600	93,422	98,460	113,440	15.2%
Personnel Services Total		736,264	735,927	757,729	789,280	828,310	4.9%

42 Supplies

4201	Fuel	6,912	7,342	8,247	12,260	11,140	-9.1%
4202	Minor Tools	287	402	503	600	500	-16.7%
4203	Office Supplies	2,904	2,141	2,039	2,100	2,250	7.1%
4205	Medical Drug Supplies	18	-	-	-	-	N/A
4207	Clothing Supplies	2,316	1,850	2,799	2,800	2,800	0.0%
4208	Postage	78,011	91,214	92,074	87,000	90,000	3.4%
4209	Educational Supplies	344	-	-	500	500	0.0%
Supplies Total		90,792	102,949	105,662	105,260	107,190	1.8%

43 Maintenance & Repairs

4301	Vehicle Repair	3,648	4,105	4,605	4,500	4,450	-1.1%
4302	Office Equip. Repair	6,290	8,549	6,818	6,900	6,900	0.0%
4304	Other Equipment Repair	4,522	4,156	4,215	4,500	4,220	-6.2%
Maintenance & Repairs Total		14,460	16,810	15,638	15,900	15,570	-2.1%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 123 - Accounting (continued)

44 Services

4401	Telephone	\$ 2,072	\$ 1,814	\$ 1,850	\$ 2,100	\$ 2,000	-4.8%
4402	Medical Exams	-	-	157	-	-	N/A
4405	Travel & Training	442	224	315	400	350	-12.5%
4408	Legal Advertising	201	236	350	-	-	N/A
4414	Clothing / Cleaning	773	753	700	800	800	0.0%
4415	Special Services	369	485	474	500	490	-2.0%
4417	Printing and Reprod.	6,390	1,069	8,315	5,000	5,000	0.0%
4418	Contractual Services	26,529	57,971	52,101	30,000	30,000	0.0%
4419	Professional Services	580	780	780	800	800	0.0%
Services Total		37,356	63,332	65,042	39,600	39,440	-0.4%

45 Sundry Charges

4501	Insurance Expense	9,046	11,274	8,943	9,000	9,170	1.9%
Sundry Charge Total		9,046	11,274	8,943	9,000	9,170	1.9%

46 Capital Outlay

4601	Motor Vehicles	-	19,963	20,416	20,570	-	-100.0%
Capital Outlay Total		-	19,963	20,416	20,570	-	-100.0%

Total Accounting

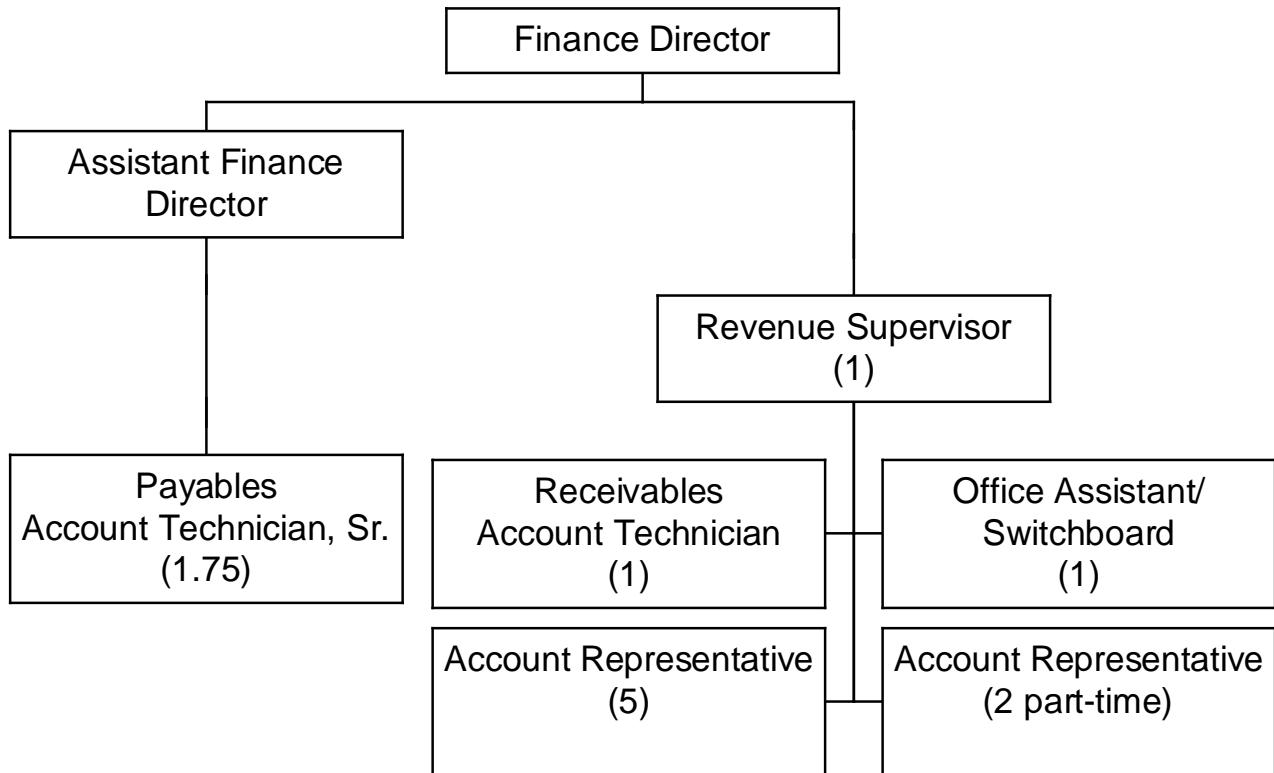
\$ 887,918	\$ 950,255	\$ 973,430	\$ 979,610	\$ 999,680	2.0%
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CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Finance **DIVISION: Accounting**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Utility Statements	\$ 74,370
		Mailing of Cut-off Notices	13,390
		Mailing of Final Utility Bills	1,790
		Mailing of Miscellaneous Utility Items	450
		Total	\$ 90,000
4209	Educational Supplies	Governmental Accounting Standards Board Reference Manual	\$ 350
		Commerce Clearing House Reference Manual	150
		Total	\$ 500
4302	Office Equipment Repair	ITRON Maintenance per quarter 4 x \$1,525	\$ 6,100
		Other	800
		Total	\$ 6,900
4304	Other Equipment Repair	Water Meter Probe Reader	\$ 4,220
4415	Special Services	Other	\$ 490
4417	Printing	Printed forms (cutoff notices, handouts, other forms)	\$ 5,000
4418	Contractual Services	Fee for Printing Utility Bills -- 12 cents x 16,000 x 12	\$ 23,040
		Website Monthly Fee -- \$350 x 12	4,200
		Website Fee -- 1 cent x 16,000 x 12	1,920
		Other	840
		Total	\$ 30,000
4419	Professional	GFOA Fee for Review of CAFR	\$ 580
		Other	220
		Total	\$ 800

FINANCE DEPARTMENT TREASURY



The Treasury division is responsibility for the collection of utility bills, property taxes, parking tickets and accounts receivables. This division is also responsible for the disbursement of accounts payables, payroll, and sales tax.

Duties:

1. Collection of utility payments, property taxes, and all other cash receipts
2. Accounts payable
3. Calculation of payroll
4. Accounts receivable
5. Customer services.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 15 - Finance
Division 125 - Treasury

41 Personnel Services

4101	Salaries - Supervision	\$ 51,074	\$ 57,267	\$ 49,705	\$ 46,400	\$ 48,450	4.4%
4102	Salaries - Clerical	260,179	256,231	277,901	278,470	296,230	6.4%
4103	Salaries - Operational	49,780	39,331	38,021	36,640	37,380	2.0%
4104	Salaries - Overtime	10,271	18,220	15,185	6,330	6,690	5.7%
4106	FICA	21,728	22,332	22,776	22,810	24,110	5.7%
4107	Medicare	5,081	5,223	5,327	5,340	5,640	5.6%
4108	Life Insurance	433	411	468	410	410	0.0%
4109	Health Insurance	129,801	128,360	149,180	165,750	174,330	5.2%
4110	Other Insurance	1,040	1,088	1,106	1,130	1,130	0.0%
4111	Workers Compensation	466	521	447	580	610	5.2%
4112	Employee Assist. Prgm	186	189	205	210	210	0.0%
4115	Unemploy. Insurance	420	329	341	350	370	5.7%
4116	Employee Pension	60,963	72,704	75,242	69,070	85,090	23.2%
Personnel Services Total		591,422	602,206	635,903	633,490	680,650	7.4%

42 Supplies

4203	Office Supplies	9,534	10,650	10,848	8,500	9,300	9.4%
4208	Postage	8,442	7,694	7,947	8,300	8,100	-2.4%
4230	Over/Short Account	290	409	-	-	-	N/A
Supplies Total		18,266	18,753	18,795	16,800	17,400	3.6%

43 Maintenance & Repairs

4302	Office Equip. Repair	674	360	631	670	650	-3.0%
Maintenance & Repairs Total		674	360	631	670	650	-3.0%

44 Services

4401	Telephone	2,543	2,185	2,085	2,450	2,100	-14.3%
4402	Medical Exams	147	135	107	-	-	N/A
4403	Assoc. Dues/Subscript.	116	60	117	240	200	-16.7%
4405	Travel & Training	1,927	2,407	980	1,000	1,000	0.0%
4408	Legal Advertising	2,859	2,738	2,759	3,000	2,900	-3.3%
4415	Special Services	1,869	1,547	2,454	3,300	3,100	-6.1%
4417	Printing and Reprod.	1,402	1,300	1,625	1,650	1,650	0.0%
4418	Contractual Services	-	-	10,615	1,300	1,300	0.0%
4419	Professional Services	40,000	40,000	40,000	40,000	40,000	0.0%
4441	Bank Fees	-	182	-	-	-	N/A
4443	Debit Card -General	1,007	1,194	1,205	1,300	1,250	-3.8%
4443-01	Debit Card - Utilities	22,487	26,698	28,775	29,320	28,800	-1.8%
Services Total		74,357	78,446	90,722	83,560	82,300	-1.5%

Total Treasury		\$ 684,719	\$ 699,765	\$ 746,051	\$ 734,520	\$ 781,000	6.3%
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CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Finance **DIVISION: Treasury**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of 11,300 Property Tax Bills Mailing of 6,500 Payable Checks per year Mailing of 3,000 Miscellaneous Collection Items Mailing of 1,500 Delinquent Property Tax Notices Other	\$ 3,760 2,450 1,210 530 150 Total \$ 8,100
4403	Association Dues and Subscript	Online Subscription	\$ 200
4415	Special Services	Henderson County Clerk Filing Fees Other	\$ 2,800 300 Total \$ 3,100
4417	Printing and Reproduction	Tax Bills Copier count Other	\$ 910 500 240 Total \$ 1,650
4418	Contractual Services	Sliding drawer and tube system on drive up window	\$ 1,300
4419	Professional	Fee for Use of PVA's Property Value Database	\$ 40,000

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 599 - Transfers

47 Transfers

4701	Transfer to PWI	\$ 1,234,000	\$ 1,119,000	\$ 1,030,000	\$ 1,225,000	\$ 1,122,000	-8.4%
4702	To HART	617,000	417,000	561,000	476,000	485,000	1.9%
4707	To Construction	66,623	167,000	1,309,000	1,611,000	367,000	-77.2%
4714	To Emerg. Commun.	767,000	364,000	605,000	605,000	597,000	-1.3%
4716	To Police/Fire Pension	387,000	383,000	352,000	366,000	380,000	3.8%
4717	To Civil Service Pension	155,000	107,000	74,000	76,000	81,000	6.6%
4719	To Cemetery	120,000	172,000	235,000	169,000	216,000	27.8%
4725	To Bond Fund	1,195,000	1,343,000	1,321,000	1,325,000	1,331,000	0.5%
Total Transfers		4,541,623	4,072,000	5,487,000	5,853,000	4,579,000	-21.8%
Total Transfers		<u>\$ 4,541,623</u>	<u>\$ 4,072,000</u>	<u>\$ 5,487,000</u>	<u>\$ 5,853,000</u>	<u>\$ 4,579,000</u>	<u>-21.8%</u>

CITY OF HENDERSON, KY
CIVIL SERVICE PENSION FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 9	\$ 11	\$ 12	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,399	2,552	2,676	3,000	3,000	0.0%
3723	Income Match Sanit.	2,399	2,552	2,676	3,000	3,000	0.0%
3724	Tax Revenue	197	20	-	-	-	N/A
3799	Unclassified	-	-	-	-	-	N/A
Other Revenue Total		5,004	5,135	5,364	6,000	6,000	0.0%

38 Transfer Miscellaneous

3851	Transfer from General	155,000	107,000	74,000	76,000	81,000	6.6%
Transfers Miscellaneous Total		155,000	107,000	74,000	76,000	81,000	6.6%

CIVIL SERVICE REVENUE TOTAL

\$ 160,004 \$ 112,135 \$ 79,364 \$ 82,000 \$ 87,000 6.1%

EXPENSE

Services

4419	Professional Services	\$ 3,410	\$ -	\$ -	\$ -	\$ 3,500	N/A
Services Total		3,410	-	-	-	3,500	N/A

45 Sundry Charge

4538	Pension Benefits	139,249	98,236	70,710	72,000	73,200	1.7%
4539	Widows Benefits	2,914	-	-	-	-	N/A
4540	Funeral Expense	200	100	-	400	400	0.0%
4543	Health Insurance Benefit	14,527	11,503	7,720	9,600	9,900	3.1%
Sundry Charge Total		156,890	109,839	78,430	82,000	83,500	1.8%

CIVIL SERVICE EXPENSE TOTAL

\$ 160,300 \$ 109,839 \$ 78,430 \$ 82,000 \$ 87,000 6.1%

CIVIL SERVICE NET

\$ (296) \$ 2,296 \$ 934 \$ - \$ -

CITY OF HENDERSON, KY
POLICE & FIRE PENSION FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700 Interest Income	\$ 4	\$ 9	\$ 11	\$ -	\$ -	N/A
3724 Tax Revenue	429	35	-	-	-	N/A
Other Revenue Total	433	44	11	-	-	N/A

38 Transfer Miscellaneous

3851 Transfer from General	387,000	383,000	352,000	366,000	380,000	3.8%
Transfers Miscellaneous Total	387,000	383,000	352,000	366,000	380,000	3.8%
POLICE & FIRE REVENUE TOTAL	\$ 387,433	\$ 383,044	\$ 352,011	\$ 366,000	\$ 380,000	3.8%

EXPENSE

Services

4419 Professional Services	\$ 3,658	\$ -	\$ -	\$ -	\$ 3,800	N/A
Services Total	3,658	-	-	-	3,800	N/A

45 Sundry Charge

4538 Pension Benefits	217,045	243,544	224,822	227,500	233,630	2.7%
4539 Widows Benefits	122,633	91,522	87,356	88,400	90,780	2.7%
4540 Funeral Expense	-	200	-	300	300	0.0%
4543 Health Insurance Benefit	41,954	43,783	39,595	49,800	51,490	3.4%
Sundry Charge Total	381,632	379,049	351,773	366,000	376,200	2.8%
POLICE & FIRE EXPENSE TOTAL	\$ 385,290	\$ 379,049	\$ 351,773	\$ 366,000	\$ 380,000	3.8%

POLICE & FIRE NET

\$ 2,143	\$ 3,995	\$ 238	\$ -	\$ -
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CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 727	\$ 1,858	\$ 6,926	\$ -	\$ -	N/A
3724	Property Tax Revenue	244	28	-	-	-	N/A
3797	HWU Contribution	880,920	894,918	849,000	849,000	800,000	-5.8%
	Other Revenue Total	881,891	896,804	855,926	849,000	800,000	-5.8%

38 Transfer

3851	Transfer from General	1,195,000	1,343,000	1,321,000	1,325,000	1,331,000	0.5%
3852	Transfer from Gas	132,134	180,000	181,057	179,000	180,000	0.6%
3860	Transfer from Constr.	4,340,767	2,253,613	2,307,000	2,307,000	2,355,000	2.1%
3862	Transfer from Sanitation	71,874	104,000	98,485	104,000	105,000	1.0%
	Transfer Total	5,739,775	3,880,613	3,907,542	3,915,000	3,971,000	1.4%

BOND FUND REVENUE TOTAL

\$ 6,621,666	\$ 4,777,417	\$ 4,763,468	\$ 4,764,000	\$ 4,771,000	0.1%
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EXPENSE

45 Interest

4502	Interest Series 2007	\$ 113,217	\$ 12,349	\$ -	\$ -	\$ -	N/A
4502	Interest Series 2010B	57,224	50,759	42,963	43,800	34,500	-21.2%
4502	Interest Series 2011	57,272	55,521	53,631	53,700	51,500	-4.1%
4502	Interest Series 2012	216,258	207,508	198,608	198,700	189,600	-4.6%
4502	Interest Series 2013	189,825	181,325	172,625	172,700	163,800	-5.2%
4502	Interest Series 2014	206,275	199,725	193,025	193,100	186,200	-3.6%
4502	Interest Series 2015A	210,482	204,233	197,883	197,900	191,400	-3.3%
4502	Interest Series 2015B	28,399	26,849	25,221	25,300	23,400	-7.5%
4502	Interest Series 2015C	36,875	34,725	32,575	32,600	30,400	-6.7%
4502	Interest Series 2016A	41,725	40,975	40,225	40,300	39,300	-2.5%
4502	Interest Series 2016B	159,450	150,050	140,500	140,500	130,800	-6.9%
4502	Interest Series 2017A	-	97,915	91,200	91,200	87,600	-3.9%
4502	Interest Series 2017B	15,336	68,700	62,550	62,600	56,100	-10.4%
4502	Interest Series 2017C	8,812	66,900	66,600	66,600	56,400	-15.3%
	Interest Total	1,341,150	1,397,534	1,317,606	1,319,000	1,241,000	-5.9%

CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Bond Fund (continued)

45 Principal

4580	Bonds Series 2007	\$ 2,580,000	\$ 325,000	\$ -	\$ -	\$ -	N/A
4582	Bonds Series 2010B	300,000	315,000	315,000	315,000	320,000	1.6%
4584	Bonds Series 2011	85,000	90,000	90,000	90,000	95,000	5.6%
4585	Bonds Series 2012	435,000	440,000	450,000	450,000	460,000	2.2%
4586	Bonds Series 2013	420,000	430,000	440,000	440,000	445,000	1.1%
4587	Bonds Series 2014	325,000	330,000	340,000	340,000	345,000	1.5%
4588	Bonds Series 2015A	310,000	315,000	320,000	320,000	330,000	3.1%
4588	Bonds Series 2015B	155,000	155,000	155,000	155,000	160,000	3.2%
4588	Bonds Series 2015C	110,000	105,000	110,000	110,000	110,000	0.0%
4589	Bonds Series 2016A	75,000	75,000	75,000	75,000	75,000	0.0%
4589	Bonds Series 2016B	465,000	475,000	480,000	480,000	490,000	2.1%
4590	Bonds Series 2017A		115,000	120,000	120,000	125,000	4.2%
4590	Bonds Series 2017B		200,000	210,000	210,000	220,000	4.8%
4590	Bonds Series 2017C	20,000	10,000	340,000	340,000	355,000	4.4%
Principal Total		5,280,000	3,380,000	3,445,000	3,445,000	3,530,000	2.5%
<hr/>							
BOND FUND EXPENSE TOTAL		\$ 6,621,150	\$ 4,777,534	\$ 4,762,606	\$ 4,764,000	\$ 4,771,000	0.1%
<hr/>							
BOND FUND NET		\$ 516	\$ (117)	\$ 862	\$ -	\$ -	
<hr/>							

CITY OF HENDERSON, KY
TOURISM COMMISSION FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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REVENUE

37 Other Revenue

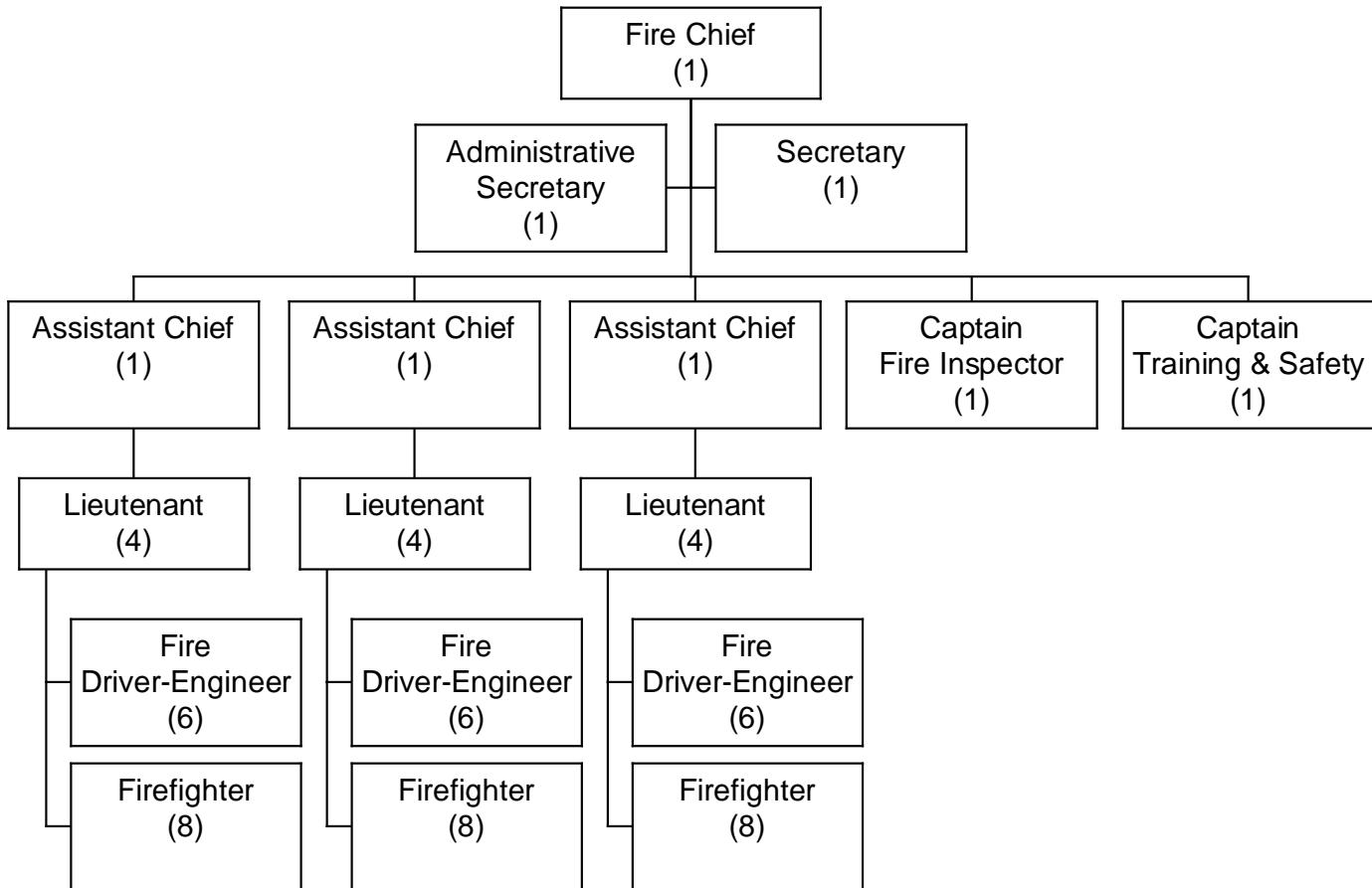
3700	Interest Income	\$ -	\$ 49	\$ -	\$ -	-	N/A
3140	Transient Room Tax	-	-	161,223	155,000	165,000	6.5%
	Other Revenue Total	-	-	161,272	155,000	165,000	6.5%
	TOURISM REVENUE TOTAL	<u>\$ -</u>	<u>\$ 161,272</u>	<u>\$ 155,000</u>	<u>\$ 165,000</u>	<u>6.5%</u>	

EXPENSE

47 Transfers

4514	Transfer to Tourism	\$ -	\$ 161,272	\$ 155,000	\$ 165,000	6.5%
	Total Transfers	-	-	161,272	155,000	165,000
	TOURISM EXPENSE TOTAL	<u>\$ -</u>	<u>\$ 161,272</u>	<u>\$ 155,000</u>	<u>\$ 165,000</u>	<u>6.5%</u>
	TOURISM NET	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>

FIRE DEPARTMENT



The Fire Department provides fire protection and fire prevention for the city. There are 60 uniformed and two civilian employees in the department that operate out of four fire stations. The fleet consists of six puffers, one aerial, two rescue/support vehicle, 1 boat, and a command vehicle. In addition to fire protection, the department responds to emergency medical calls, water rescue, auto accidents, carbon monoxide alarms, and other special rescue situations. These other special rescue situations include Dive rescue & Recovery, trench rescue, hazardous materials response, high angle rope rescue, and confined space rescue.

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Fire	<p>1. Continue to work to develop and improve our effective and dependable vehicle maintenance program. We are definitely seeing the effects and we know now we are operating a safer fleet now than we have ever before.</p> <p>2. Continue the bunker gear replacement program using a five year replacement guideline to ensure gear is in proper repair. With this replacement schedule we will be fully NFPA compliant within 3-4 years. We will also continue our Hood and Glove replacement program to minimize exposure to cancer causing chemicals.</p> <p>3. Continue and establish an education platform that will define required classes for each rank. This will ensure development and advancement of our staff from Firefighter to Fire Chief. Examples of classes are KYNDLE Supervisor classes, IFSAC classes, NIMS, in house Officer Academy and Technical Rescue.</p> <p>4. Develop the development of our Special Operations Division. This will include Confined Space, High/Low Angle Rope rescue, Trench, Structural Collapse, Hazardous Materials, and Water/Dive Rescue.</p> <p>5. Continue to develop and implement certain areas of our dispatch center, radio and CAD system. Continue to develop and streamline data and operations utilizing Mobile Computer Terminal (MCT) in all front line apparatus that communicates with dispatch.</p> <p>6. Educate our stakeholders utilizing an effective and efficient fire education program. We will also be utilizing the inspection division to promote a year round approach to fire prevention. We plan to use face to face contacts, social media, public access channels, local school system, industrial partners, and our senior living facilities.</p>

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Fire	7. Replacement of apparatus to ensure effective response force. We currently have 4 apparatus that are above or rapidly approaching the need for replacement. With an effective response force we ensure the apparatus is dependable and will function to its required level as outlined by NFPA and ISO.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 20 - Fire

Division 232 - Fire

41 Personnel Services

4101	Salaries - Supervision	\$ 82,090	\$ 88,014	\$ 90,269	\$ 90,290	\$ 92,780	2.8%
4102	Salaries - Clerical	86,336	90,220	91,981	92,470	94,330	2.0%
4103	Salaries - Operational	1,929,685	2,019,401	2,060,578	2,065,980	2,107,240	2.0%
4104	Salaries - Overtime	1,139,672	1,185,907	1,230,756	1,120,030	1,126,080	0.5%
4106	FICA	5,119	5,463	5,586	5,740	5,850	1.9%
4107	Medicare	43,475	47,797	49,162	48,850	49,600	1.5%
4108	Life Insurance	2,564	2,596	2,721	2,610	2,610	0.0%
4109	Health Insurance	915,272	975,038	1,025,321	1,054,000	1,108,560	5.2%
4110	Other Insurance	7,047	7,135	7,113	7,130	7,130	0.0%
4111	Workers Compensation	66,770	85,381	75,504	95,030	96,400	1.4%
4112	Employee Assist. Prgm	1,100	1,109	1,101	1,110	1,110	0.0%
4115	Unemployment Ins.	3,910	3,311	3,392	4,360	4,270	-2.1%
4116	Employee Pension	16,173	17,414	19,888	19,870	22,700	14.2%
4119	Police & Fire Pension	1,020,695	1,047,185	1,194,031	1,157,710	1,316,470	13.7%
Personnel Services Total		5,319,908	5,575,971	5,857,403	5,765,180	6,035,130	4.7%

42 Supplies

4201	Fuel	24,262	23,226	18,595	41,320	25,110	-39.2%
4202	Minor Tools	21,036	16,709	25,000	24,500	22,000	-10.2%
4203	Office Supplies	6,944	8,061	5,500	6,000	6,000	0.0%
4204	Cleaning Supplies	7,543	7,973	7,500	7,500	7,500	0.0%
4205	Medical & Drug Supply	5,767	11,476	25,000	23,750	8,500	-64.2%
4207	Clothing Supplies	94,819	85,315	84,250	84,250	83,000	-1.5%
4208	Postage	604	764	800	650	650	0.0%
4209	Educational Supplies	5,352	7,979	7,000	7,500	6,500	-13.3%
4211	Periodicals & Supple.	1,489	1,450	1,700	1,790	1,790	0.0%
4212	Mechanical Supplies	2,192	1,594	2,300	2,450	2,100	-14.3%
4214	Chemical Supplies	3,563	5,661	7,000	7,050	6,500	-7.8%
4228	Dive Rescue	65,475	9,431	7,500	7,500	6,500	-13.3%
4229	Miscellaneous Supplies	2,183	1,790	2,250	2,250	2,250	0.0%
Supplies Total		241,229	181,429	194,395	216,510	178,400	-17.6%

Division 232 - Fire (cont'd)

43 Maintenance & Repairs

4301	Vehicle Repair	120,053	111,221	120,000	110,000	120,000	9.1%
4302	Office Equip. Repair	662	935	900	1,000	800	-20.0%
4303	Instr. & Appar. Repair	17,821	16,761	16,000	16,000	16,000	0.0%
4304	Other Equipment Repair	9,364	7,084	9,000	9,000	-	-100.0%
4305	Heating / A.C. Repair	547	2,203	1,300	2,000	1,850	-7.5%
4306	Building Repair & Maint.	45,910	91,481	45,000	50,000	40,000	-20.0%
4307	Other Structures Repair	2,216	470	12,000	14,050	4,000	-71.5%
4308	Machines Tools Repair	3,132	3,541	7,600	7,750	5,400	-30.3%
4309	Radios Repair	1,792	3,498	6,000	6,000	4,000	-33.3%
4312	Walks, Drives, Fences	557	880	1,200	1,550	1,000	-35.5%
Maintenance & Repairs Total		202,054	238,074	219,000	217,350	193,050	-11.2%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 232 - Fire (continued)

44 Services

4401	Telephone	\$ 22,964	\$ 21,180	\$ 20,000	\$ 15,000	\$ 15,000	0.0%
4402	Medical Exams	492	1,746	870	-	28,000	N/A
4403	Assoc. Dues/Subscript.	1,479	1,504	4,000	2,930	4,000	36.5%
4405	Travel & Training	29,309	34,846	35,500	36,000	30,000	-16.7%
4408	Legal Advertising	-	94	-	-	100	N/A
4409	Electric-Purchased	771	887	800	800	-	-100.0%
4414	Clothing / Cleaning	9,031	9,398	8,750	8,750	9,000	2.9%
4415	Special Services	4,089	8,211	2,500	1,400	1,400	0.0%
4417	Printing and Reprod.	75	36	75	-	50	N/A
4418	Contractual Services	840	840	6,400	6,410	6,410	0.0%
4419	Professional Services	5,000	-	5,000	5,000	5,000	0.0%
Services Total		74,050	78,742	83,895	76,290	98,960	29.7%

45 Sundry Charges

4501	Insurance Expense	44,185	44,298	48,076	43,660	49,280	12.9%
Sundry Charge Total		44,185	44,298	48,076	43,660	49,280	12.9%

46 Capital Outlay

4601	Motor Vehicles	-	1,119,521	40,000	40,000	600,000	1400.0%
4605	Machinery & Tools	24,692	55,076	56,000	18,000	-	-100.0%
4606	Radio Equipment	117,660	-	-	-	-	N/A
4608	Instrument/Apparatus	70,000	29,756	-	-	-	N/A
Capital Outlay Total		212,352	1,204,353	96,000	58,000	600,000	934.5%

Total Fire

\$ 6,093,778 \$ 7,322,867 \$ 6,498,769 \$ 6,376,990 \$ 7,154,820 12.2%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Fire Hose, Appliances	\$ 7,000
		Ventilation Fans, Ventilation Saw	5,000
		Nozzles	2,500
		Personal Gas Detectors (CO)	2,000
		Other	5,500
		Total	\$ 22,000
4203	Office Supplies	IT & software upgrades and support	\$ 2,500
		Copy Paper	1,500
		Ink Supplies	1,500
		Other	500
		Total	\$ 6,000
4205	Medical & Drug Supplies	Nitrile Gloves	\$ 2,750
		Medical Equipment (misc. Equip, New Bag and supplies)	3,750
		Defibrillator Pads & Batteries	1,500
		Fire Station First Aid Supplies	500
		Total	\$ 8,500
4207	Clothing Supplies	Uniforms	\$ 32,000
		Bunker Gear & Boots	41,000
		Firefighting Gloves	6,000
		Nomex Hoods	2,500
		Helmets, Shields and Fronts	1,500
		Total	\$ 83,000
4209	Educational Supplies	Fire Prevention Materials (New Mic's and Speakers, Costumes)	\$ 3,000
		Firefighting Essentials Manuals	1,000
		EMT Manuals	1,200
		Fire Officer's Manuals	800
		Other	500
		Total	\$ 6,500
4211	Periodicals and Supplements	NFPA	\$ 1,400
		Fire House Subscription	120
		Fire Engineering Subscription	120
		Fire Rescue Subscription	50
		Other	100
		Total	\$ 1,790

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4212	Mechanical Supplies	SCBA Batteries	\$ 1,000
		Thermal Imager Batteries	900
		Other	200
		Total	\$ 2,100
4214	Chemical Supplies	Firefighting Foam (30 Pals)	\$ 3,000
		Oil Dry (100 bags)	1,500
		Service Fire Extinguishers	1,000
		Station #3 Kitchen Hood System Service	750
		Other	250
		Total	\$ 6,500
4228	Dive Rescue	Replace a Dry Suit	\$ 2,700
		Annual Service and Maintenance	1,800
		Boat Supplies	1,000
		Other	1,000
		Total	\$ 6,500
4229	Miscellaneous Supplies	Water & sport drinks for trucks (300 Cases-12 packs)	\$ 1,250
		Miscellaneous Kitchen and Station Supplies	1,000
		Total	\$ 2,250
4301	Vehicle Repair	Annual Service (NFPA & Manufacture standard)	\$ 40,000
		6 Month Service (oil and chassis lube) and DOT Inspection	26,000
		Staff Vehicle, Boat Repair, Trailers	10,000
		Miscellaneous Vehicle repairs	44,000
		(Engine, Transmission, Electrical, Pump, Body)	
		Total	\$ 120,000
4303	Instrument & Apparatus Repair	SCBA Flow Test (\$90 per pack)	\$ 3,500
		Ladder Testing	2,500
		Extrication Tool Annual Preventative Maintenance & Repairs	2,500
		Pump Testing (\$170 per truck)	2,000
		NFPA Maintenance and Testing of Compressor/Cascade System	1,800
		SCBA repair	1,750
		Sensit Monitors and Testing	1,500
		Other	450
		Total	\$ 16,000

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Fire DIVISION: Fire

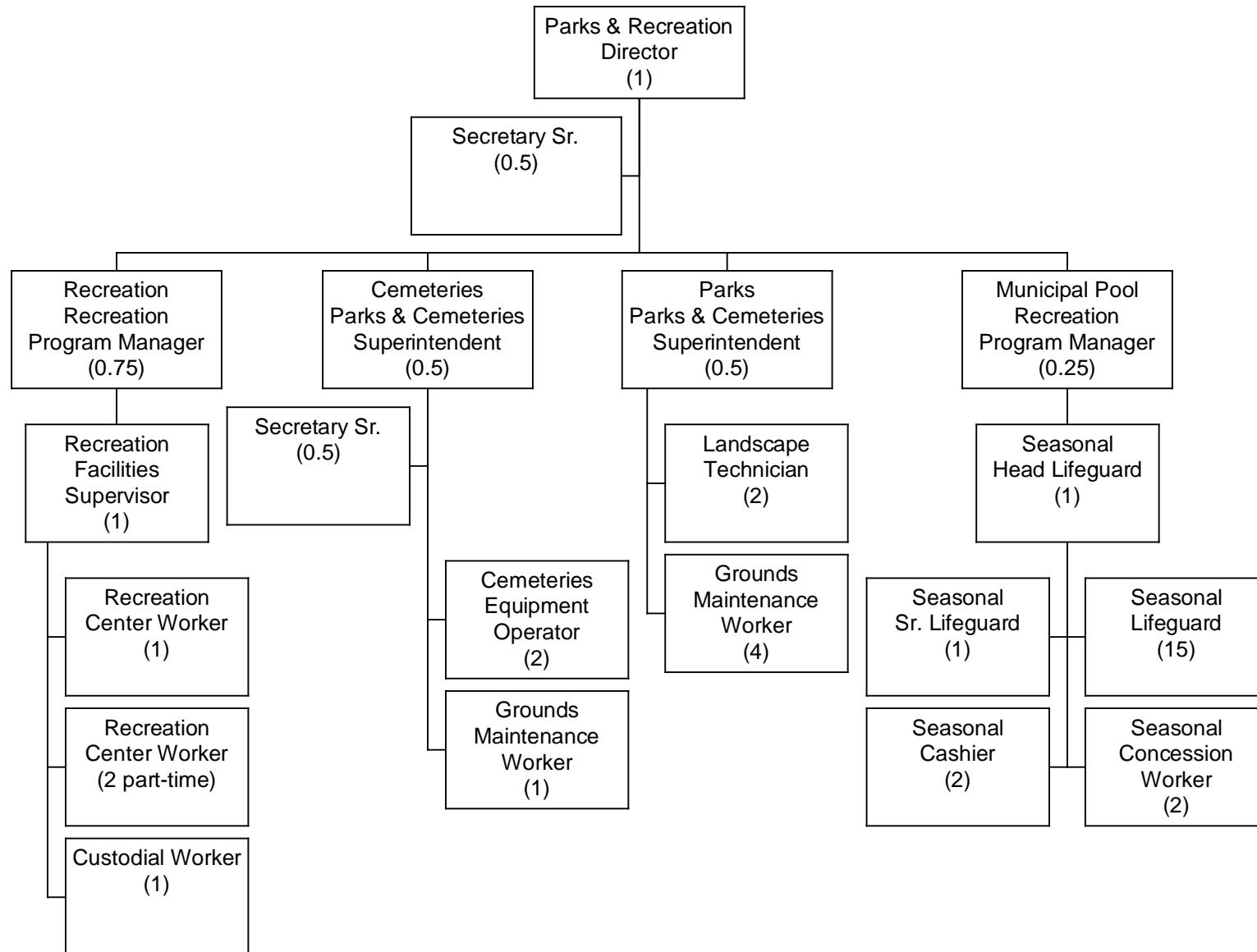
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4307	Other Structure Repairs	Maintenance of Training Ground Structures (Repair Training Prop)	\$ 3,000
		Maintenance of Repeater Generators	200
		Hydrant maintenance	400
		Other	400
		Total	\$ 4,000
4308	Machine Tool Repairs	Exercise Equipment Repair	\$ 2,400
		Exercise Equipment Annual Service	1,500
		Propane for Stations	1,000
		Other	500
		Total	\$ 5,400
4312	Walks Drive & Fences	Landscaping (mulch and bush replacement)	\$ 250
		Fertilizer and Weed Killer	250
		Ice Melt	400
		Other	100
		Total	\$ 1,000
4403	Association Dues & Meetings	International Association of Fire Chiefs	\$ 1,250
		NFPA Chief Membership	300
		International Fire Investigator	900
		Greenriver FF association	100
		Kentucky FF association	100
		Kentucky Fire Chiefs Assoc.	100
		Hosting Association Dinners (GRFF, Chief's Association)	500
		Other	750
		Total	\$ 4,000
4415	Special Services	Advertising	\$ 700
		Other	700
		Total	\$ 1,400
4418	Contractual Services	Promotional Exam and Exam Grading	\$ 2,500
		Entrance Exam and Exam Grading	1,500
		Psychological Testing	1,500
		Big Blue Porta Johns	910
		Total	\$ 6,410
4419	Professional Services	Medical Direction	\$ 5,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2020**

DEPARTMENT: Fire

DIVISION:	<u>Fire</u>	TOTAL COST:	<u>\$ 600,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10.20.232.4601</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase new fire engine to replace our 1999 E-One (Engine 4) which is in poor condition overall and still serves as a front line response apparatus. This truck will increase the effectiveness of our department, reduce maintenance cost and increase the department's overall safety.			
PROJECT JUSTIFICATION: This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.			
IMPACT ON OPERATING BUDGET: This purchase will keep repairs and maintenance costs lower.			

PARKS & RECREATION DEPARTMENT

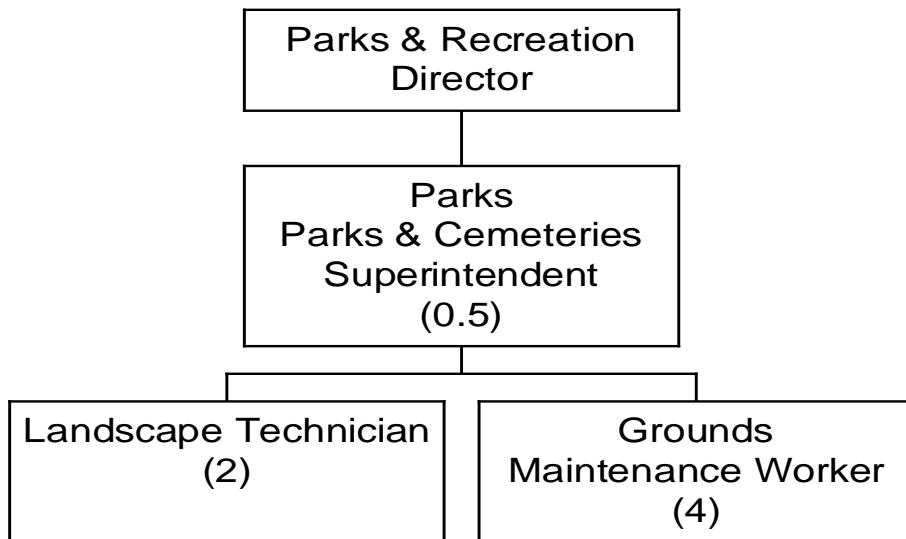


CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Quality of Life	Parks & Recreation	<ol style="list-style-type: none"> 1. Maintain designation as a "Tree City USA" by the National Arbor Day Foundation for the 25th year. 2. Continue replacement program of exercise requirement at the JFK Center 3. Institute a downtown tree replacement plan 4. Continue Park wayfinding replacement 5. Expand automated restroom locks to additional parks

PARKS & RECREATION DEPARTMENT

PARKS



The Parks Division maintains all public green spaces in the City of Henderson. This division manages mowing, litter control, trail upkeep, trash removal, planting, trimming and removal of vegetation on public property. It also oversees the minor maintenance of all playgrounds, picnic shelters, restrooms, signage, buildings, parking lots and roads located in public parks.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 35 - Parks & Recreation
 Division 451 - Parks

41 Personnel Services

4101	Salaries - Supervision	\$ 29,204	\$ 31,058	\$ 31,874	\$ 31,830	\$ 32,480	2.0%
4103	Salaries - Operational	140,378	152,852	174,238	180,370	184,380	2.2%
4104	Salaries - Overtime	12,420	14,916	12,699	12,570	12,910	2.7%
4106	FICA	10,747	12,111	13,233	13,940	14,250	2.2%
4107	Medicare	2,514	2,832	3,095	3,260	3,340	2.5%
4108	Life Insurance	225	225	262	280	280	0.0%
4109	Health Insurance	84,809	83,512	96,004	110,500	116,220	5.2%
4110	Other Insurance	625	650	720	750	750	0.0%
4111	Workers Compensation	3,125	4,628	4,335	6,750	6,900	2.2%
4112	Employee Assist. Prgm	106	102	111	120	120	0.0%
4115	Unemploy. Insurance	185	164	193	220	220	0.0%
4116	Employee Pension	34,027	38,230	47,001	48,290	55,290	14.5%
Personnel Services Total		318,365	341,280	383,766	408,880	427,140	4.5%

42 Supplies

4201	Fuel	8,979	10,310	11,623	16,800	15,690	-6.6%
4202	Minor Tools	4,834	4,337	1,750	2,000	2,000	0.0%
4203	Office Supplies	142	400	300	370	370	0.0%
4204	Cleaning Supplies	2,241	1,316	1,750	1,800	1,700	-5.6%
4205	Medical & Drug Supply	424	482	500	500	550	10.0%
4206	Botanical Supplies	10,087	6,572	5,000	5,000	6,000	20.0%
4207	Clothing Supplies	4,123	3,044	4,000	4,000	4,000	0.0%
4208	Postage	125	132	75	100	100	0.0%
4214	Chemical Supplies	614	408	1,000	2,500	1,500	-40.0%
Supplies Total		31,569	27,001	25,998	33,070	31,910	-3.5%

Division 451 - Parks (cont'd)

43 Maintenance & Repairs

4301	Vehicle Repair	8,192	9,675	7,500	7,500	8,100	8.0%
4304	Other Equipment Repair	5,011	7,817	8,000	8,000	8,000	0.0%
4305	Heating / A.C. Repair	-	152	-	-		N/A
4306	Building Repair & Maint.	5,867	20,493	35,000	35,000	13,000	-62.9%
4307	Other Structures Repair	54,944	49,190	77,500	77,500	52,500	-32.3%
4312	Walks Drives Fences	36,424	7,196	8,500	8,500	9,000	5.9%
4313	Recreational Equipment	5,248	1,459	5,000	7,000	5,000	-28.6%
4314	Pumps & Motors	-	680	-	200	-	-100.0%
Maintenance & Repairs Total		115,686	96,662	141,500	143,700	95,600	-33.5%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 451 - Parks (continued)

44 Services

4401	Telephone	\$ 657	\$ 649	\$ 675	\$ 750	\$ 700	-6.7%
4402	Medical Exams	72	102	-	-		N/A
4403	Assoc. Dues/Subscript.	18	43	50	250	250	0.0%
4405	Travel & Training	-	20	50	360	300	-16.7%
4408	Legal Advertising	-	113	-	-		N/A
4414	Clothing / Cleaning	525	584	600	650	630	-3.1%
4415	Special Services	4,548	4,065	3,500	3,900	3,500	-10.3%
4417	Printing and Reprod.	-	259	1,500	2,000	2,000	0.0%
4418	Contractual Services	183,725	140,689	148,000	148,800	138,800	-6.7%
4424	Equipment Rental	406	1,297	1,400	400	1,000	150.0%
Services Total		189,951	147,821	155,775	157,110	147,180	-6.3%

45 Sundry Charges

4501	Insurance Expense	21,633	21,584	22,952	22,140	23,530	6.3%
Sundry Charge Total		21,633	21,584	22,952	22,140	23,530	6.3%

46 Capital Outlay

4605	Machinery & Tools	29,129	5,135	-	-	N/A
4611	Walks, Drives, Fences	-	21,318	-	-	N/A
4617	Buildings	-	-	15,190	15,000	-100.0%
4628	Park Improve. / Trees	181,358	10,000	15,560	15,000	-100.0%
Capital Outlay Total		210,487	36,453	30,750	30,000	- -100.0%

Total Parks

\$ 887,691 \$ 670,801 \$ 760,741 \$ 794,900 \$ 725,360 -8.7%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Parks & Recreation **DIVISION: Parks**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Minor tools: rakes, shovels, etc.	\$ 2,000
4205	Medical & Drug Supply	Heat related supplies	\$ 300
		Safety supplies	250
		Total	\$ 550
4304	Other Equipment Repairs	Repairs of shelters, playgrounds, etc.	\$ 8,000
4306	Building Maintenance	Annual maintenance on various park buildings	\$ 10,000
		Automated lock additions	3,000
		Total	\$ 13,000
4307	Other Structures	Repairs at the water feature	\$ 25,000
		Replace two water fountains	5,000
		Other	22,500
		Total	\$ 52,500
4312	Walks and Drives	Replace Bridget Along the Riverwalk	\$ 5,000
		Clean and Seal Riverwalk Entrance	4,000
		Total	\$ 9,000
4403	Association Dues and Subscriptions	Provide Forestry Resource Materials	\$ 250
4415	Special Services	Christmas in the Park	\$ 3,000
		Move Bleachers	500
		Total	\$ 3,500
4417	Printing and Reproductions	Park Sign Replacement	\$ 1,500
		Historic Sign Replacement	500
			\$ 2,000
4418	Contractual Services	Mowing Park Properties	\$ 120,000
		Tree Removal/Trimming	12,000
		Emerald Ash Bore Treatments	2,500
		Inspection Reports	1,000
		Chemical Lawn Care City Building	3,000
		Other	300
		Total	\$ 138,800

Golf

The Golf division operates an 18-hole golf course with a pro shop, event center, and cart rental. There is a fixed based operator that manages all of the operations.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 452 - Golf

41 Personnel Services

4101	Salaries - Supervision	\$ 38,963	\$ 41,443	\$ 42,491	\$ 42,490	\$ -	-100.0%
4103	Salaries - Operational	37,411	33,733		39,690	-	-100.0%
4104	Salaries - Overtime	415	1,435		2,810	-	-100.0%
4106	FICA	4,506	4,651	2,630	5,270	-	-100.0%
4107	Medicare	1,054	1,088	615	1,240	-	-100.0%
4108	Life Insurance	84	77	44	90	-	-100.0%
4109	Health Insurance	31,992	32,353	17,825	34,000	-	-100.0%
4110	Other Insurance	231	213	115	230	-	-100.0%
4111	Workers Compensation	876	1,064	516	1,230	-	-100.0%
4112	Employee Assist. Prgm	36	33	18	40	-	-100.0%
4115	Unemploy. Insurance	93	67	41	90	-	-100.0%
4116	Employee Pension	14,357	14,732	9,127	18,260	-	-100.0%
Personnel Services Total		130,018	130,889	73,422	145,440	-	-100.0%

42 Supplies

4201	Fuel	2,517	1,636	318	4,390	-	-100.0%
4202	Minor Tools	552	525		600	-	-100.0%
4203	Office Supplies	776	184	24	400	-	-100.0%
4204	Cleaning Supplies	210	302	214	300	-	-100.0%
4205	Medical & Drug Supply	188	156	128	300	-	-100.0%
4206	Botanical Supplies	3,467	1,833	100	3,000	-	-100.0%
4207	Clothing Supplies	328	696	-	800	-	-100.0%
4208	Postage	-	2	6	30	-	-100.0%
4214	Chemical Supplies	11,166	7,407	3,787	13,000	-	-100.0%
4222	Concessions	8,886	3,985	3,763	8,000	-	-100.0%
Supplies Total		28,090	16,726	8,340	30,820	-	-100.0%

43 Maintenance & Repairs

4301	Vehicle Repair	4,399	3,024	219	1,500	-	-100.0%
4304	Other Equipment Repair	19,062	12,513	1,078	11,000	-	-100.0%
4306	Building Repair & Maint.	6,497	13,095	3,255	6,000	-	-100.0%
4307	Other Structures Repair	1,165	6,327	985	5,500	-	-100.0%
4313	Recreational Equipment	533	213	220	2,500	-	-100.0%
Maintenance & Repairs Total		31,656	35,172	5,757	26,500	-	-100.0%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 452 - Golf (continued)

44 Services

4401	Telephone	\$ 360	\$ 334	\$ 318	\$ 350	\$ -	-100.0%
4402	Medical Exams	\$ -	\$ 103	\$ -	\$ -	\$ -	N/A
4403	Assoc. Dues/Subscript.	\$ 776	\$ 110	\$ -	\$ 450	\$ -	-100.0%
4405	Travel & Training	\$ 1,911	\$ 159	\$ -	\$ 410	\$ -	-100.0%
4414	Clothing / Cleaning	\$ 103	\$ 282	\$ -	\$ 100	\$ -	-100.0%
4415	Special Services	\$ 500	\$ 57	\$ 200	\$ 580	\$ -	-100.0%
4417	Printing and Reprod.	\$ 495	\$ 980	\$ 351	\$ 1,400	\$ -	-100.0%
4418	Contractual Services	\$ 64,907	\$ 736	\$ 73,969	\$ 72,600	\$ 22,000	-69.7%
4419	Professional Services	\$ 60	\$ 76,693	\$ -	\$ -	\$ -	N/A
4424	Equipment Rental	\$ 4,365	\$ 768	\$ -	\$ 500	\$ -	-100.0%
Services Total		\$ 73,477	\$ 80,222	\$ 74,838	\$ 76,390	\$ 22,000	-71.2%

45 Sundry Charges

4501	Insurance Expense	\$ 629	\$ 630	\$ 9,500	\$ 650	\$ 10,000	1438.5%
Sundry Charge Total		\$ 629	\$ 630	\$ 9,500	\$ 650	\$ 10,000	1438.5%

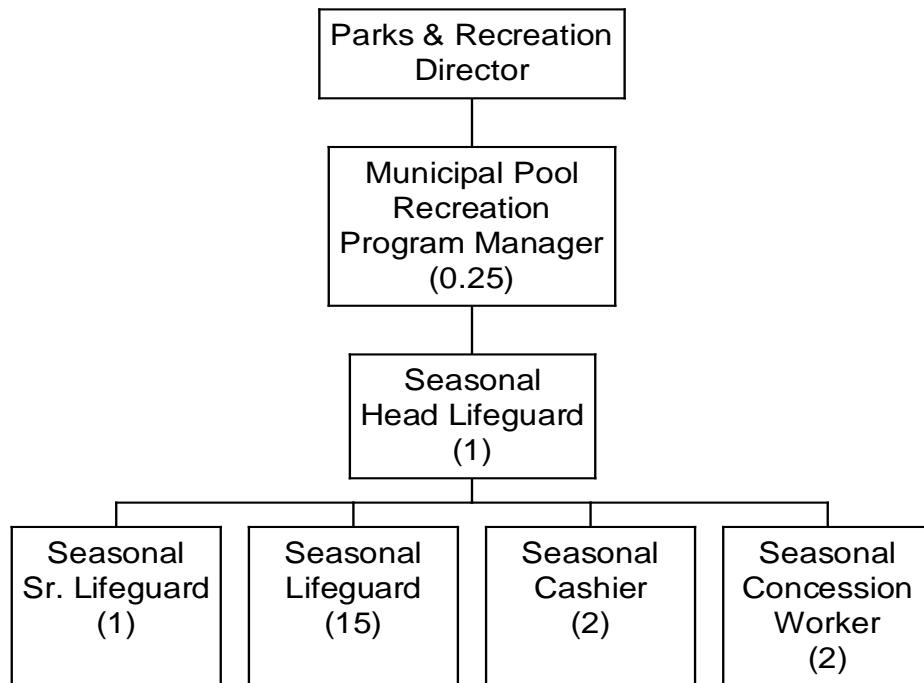
46 Capital Outlay

4605	Machinery & Tools	\$ 17,468	\$ 35,550	\$ 10,481	\$ 22,000	\$ -	-100.0%
Capital Outlay Total		\$ 17,468	\$ 35,550	\$ 10,481	\$ 22,000	\$ -	-100.0%

Total Golf

\$ 281,338 \$ 299,189 \$ 182,338 \$ 301,800 \$ 32,000 -89.4%

PARKS & RECREATION DEPARTMENT MUNICIPAL POOL



The Pool Division manages the Atkinson Pool and all pool staff. The Pool Division maintains and operates the chemical, filtration, and pump systems in the Atkinson Pool, Downtown Water Feature, Central Park Fountain, and East End Sprayground. This division operates for six months during the year.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 454 - Municipal Pool

41 Personnel Services

4101	Salaries - Supervision	\$ 15,682	\$ 16,332	\$ 16,736	\$ 16,710	\$ 17,040	2.0%
4104	Salaries - Overtime	1,894	1,603	1,600	1,650	1,650	0.0%
4105	Salaries - Other	47,750	46,555	47,002	55,370	55,370	0.0%
4106	FICA	2,777	3,470	3,470	4,580	4,600	0.4%
4107	Medicare	650	811	811	1,070	1,080	0.9%
4108	Life Insurance	11	11	11	20	20	0.0%
4109	Health Insurance	3,999	4,241	4,456	4,250	4,470	5.2%
4110	Other Insurance	29	29	29	30	30	0.0%
4111	Workers Compensation	1,142	2,260	1,528	2,250	2,260	0.4%
4112	Employee Assist. Prgm	5	5	4	10	10	0.0%
4115	Unemploy. Insurance	59	46	42	80	80	0.0%
4116	Employee Pension	2,930	3,147	3,595	3,950	4,500	13.9%
Personnel Services Total		76,928	78,510	79,285	89,970	91,110	1.3%

42 Supplies

4202	Minor Tools	-	-	250	300	200	-33.3%
4203	Office Supplies	9	399	200	200	180	-10.0%
4204	Cleaning Supplies	377	424	550	600	550	-8.3%
4205	Medical & Drug Supply	197	277	350	350	320	-8.6%
4207	Clothing Supplies	612	662	1,000	1,100	1,000	-9.1%
4208	Postage	8	43	50	60	50	-16.7%
4209	Educational Supplies	207	40	100	120	100	-16.7%
4214	Chemical Supplies	8,883	6,902	7,500	8,000	7,500	-6.3%
4221	Athletic Recreat. Supply	31	-	50	100	100	0.0%
4222	Concessions	5,869	5,524	7,000	7,000	6,500	-7.1%
Supplies Total		16,193	14,271	17,050	17,830	16,500	-7.5%

Division 454 - Municipal Pool (cont'd)

43 Maintenance & Repairs

4303	Instr. & Appar. Repair	45,629	1,585	850	850	850	0.0%
4304	Other Equipment Repair	4,911	1,424	8,000	9,000	8,000	-11.1%
4306	Building Repair & Maint.	2,419	1,196	3,000	1,700	2,250	32.4%
4307	Other Structures Repair	1,261	63	2,000	3,000	21,000	600.0%
4314	Pumps & Motors	1,840	228	2,500	2,500	2,500	0.0%
Maintenance & Repairs Total		56,060	4,496	16,350	17,050	34,600	102.9%

44 Services

4401	Telephone	-	-	50	200	80	-60.0%
4405	Travel & Training	-	357	400	100	2,400	2300.0%
4415	Special Services	676	763	700	700	700	0.0%
4417	Printing and Reproduct.	-	280	300	300	1,050	250.0%
Services Total		676	1,400	1,450	1,300	4,230	225.4%

45 Sundry Charges

4501	Insurance Expense	2,727	2,772	2,956	2,850	3,030	6.3%
Sundry Charge Total		2,727	2,772	2,956	2,850	3,030	6.3%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
Division 454 - Municipal Pool (continued)							
46 Capital Outlay							
4608 Instrument/Apparatus		\$ -	\$ 2,540		\$ 9,000		-100.0%
Capital Outlay Total		-	2,540	-	9,000	-	-100.0%
Total Municipal Pool		<u>\$ 152,584</u>	<u>\$ 103,989</u>	<u>\$ 117,091</u>	<u>\$ 138,000</u>	<u>\$ 149,470</u>	<u>8.3%</u>

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Parks & Recreation DIVISION: Pool

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4303	Inst. & Appar. Repair	Other	\$ 850
4304	Other Equipment	Misc. Maintenance and Repairs	\$ 8,000
4307	Other Structure Repair	Misc. Maintenance and Repairs	\$ 3,000
4405	Travel and Training	Lifeguard Training Reimbursement	\$ 2,000
		CPO training	400
		Total	\$ 2,400
4415	Special Services	Permits for Atkinson Park Swimming Pools	\$ 390
		Permit for Downtown Water Feature	180
		Waterslide Permit	80
		Permit for Concessions at Atkinson Pool Complex	50
		Total	\$ 700
4417	Printing and Reproduction	Atkinson Pool signage	750
		Lifeguard equipment	200
		Other	\$ 100
		Total	\$ 1,050

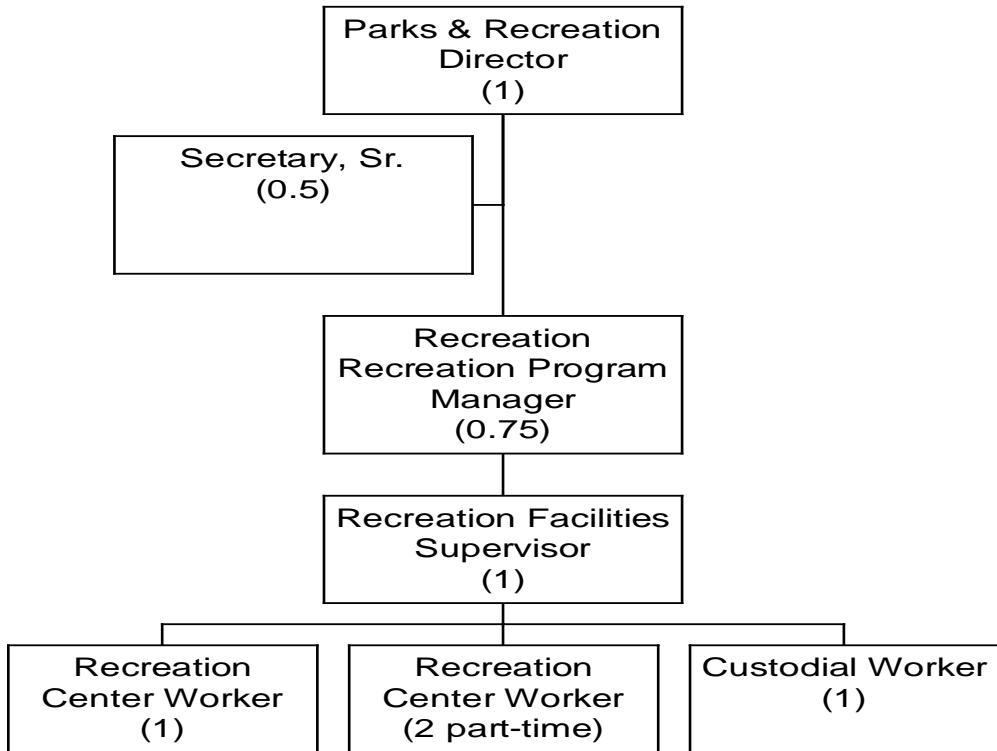
CITY OF HENDERSON, KY
MAJOR IMPROVEMENT DETAIL INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Parks

DIVISION:	<u>Pool</u>	TOTAL COST:	<u>\$ 18,000</u>
ACCOUNT DESCRIPTION:	<u>Other Structure Repair</u>	ACCOUNT NUMBER:	<u>10.35.454.4307</u>
DESCRIPTION OF ITEM OR PROJECT: Recoating of the waterslide with a new gel coat to protect the fiberglass surface of the slide.			
PROJECT JUSTIFICATION: This would improve the appearance of the slide but more importantly it would increase the lifespan of the slide by protecting the fiberglass from UV light damage, erosion and wear. It would also protect the patrons from potential injury by sealing the fiberglass fibers in the slide.			
IMPACT ON OPERATING BUDGET: This purchase will keep repairs and maintenance costs lower.			

PARKS & RECREATION DEPARTMENT

RECREATION



The Recreation Division plans and oversees all recreational programs and activities. The division acts as the liaison between the local youth sports agencies, including baseball, basketball, soccer, softball, and tennis and the City of Henderson. The Recreation Division is responsible to the operation, staffing, rental, upkeep, and recreational programming at the JFK Community Center. The Recreation Division also coordinates the use of public spaces for special events occurring in city parks and public grounds. This division also houses the administrative portion of the Parks and Recreation Department.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 456 - Recreation

41 Personnel Services

4101	Salaries - Supervision	\$ 139,898	\$ 156,187	\$ 160,239	\$ 159,950	\$ 163,300	2.1%
4102	Salaries - Clerical	19,359	20,422	20,929	21,110	21,110	0.0%
4103	Salaries - Operational	72,412	88,979	90,115	91,680	92,750	1.2%
4104	Salaries - Overtime	1,552	2,713	4,961	960	970	1.0%
4106	FICA	12,939	15,927	16,577	16,970	17,250	1.6%
4107	Medicare	3,026	3,725	3,877	3,970	4,040	1.8%
4108	Life Insurance	239	307	309	230	230	0.0%
4109	Health Insurance	74,648	89,061	93,582	89,250	93,870	5.2%
4110	Other Insurance	527	610	602	610	610	0.0%
4111	Workers Compensation	3,606	4,559	3,905	5,620	5,710	1.6%
4112	Employee Assist. Prgm	94	112	103	100	100	0.0%
4115	Unemploy. Insurance	321	297	306	270	270	0.0%
4116	Employee Pension	40,130	45,770	52,774	51,880	59,070	13.9%
Personnel Services Total		368,751	428,669	448,279	442,600	459,280	3.8%

42 Supplies

4201	Fuel	1,140	1,280	1,364	2,030	1,840	-9.4%
4202	Minor Tools	10	101	100	100	100	0.0%
4203	Office Supplies	2,309	2,541	2,750	3,000	3,000	0.0%
4204	Cleaning Supplies	151	250	300	400	350	-12.5%
4205	Medical & Drug Supply	-	106	100	150	130	-13.3%
4206	Botanical Supplies	-	-	25	50	50	0.0%
4207	Clothing Supplies	944	790	600	600	700	16.7%
4208	Postage	171	100	175	200	200	0.0%
4209	Educational Supplies	-	-	200	500	400	-20.0%
4211	Periodicals & Supple.	-	-	30	30	30	0.0%
4221	Athletic Recreat. Supply	8,995	8,534	9,000	10,950	10,850	-0.9%
Supplies Total		13,720	13,702	14,644	18,010	17,650	-2.0%

43 Maintenance & Repairs

4301	Vehicle Repair	1,028	1,264	1,000	500	1,000	100.0%
4302	Office Equip. Repair	7	61	50	200	150	-25.0%
4304	Other Equipment Repair	2,150	1,539	2,600	2,600	2,500	-3.8%
4306	Building Repair & Maint.	11,496	5,064	10,000	10,000	10,000	0.0%
4307	Other Structures Repair	597	1,395	2,700	800	1,000	25.0%
4313	Recreational Equipment	9,112	5,165	6,500	6,500	6,650	2.3%
Maintenance & Repairs Total		24,390	14,488	22,850	20,600	21,300	3.4%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 456 - Recreation (continued)

44 Services

4401	Telephone	\$ 1,262	\$ 1,121	\$ 1,700	\$ 1,800	\$ 1,700	-5.6%
4402	Medical Exams	146	386	100	300	100	-66.7%
4403	Assoc. Dues/Subscript.	545	440	950	1,000	1,000	0.0%
4405	Travel & Training	1,296	4,183	3,700	2,920	3,200	9.6%
4408	Legal Advertising	103	-	450	190	150	-21.1%
4414	Clothing / Cleaning	103	107	120	150	150	0.0%
4415	Special Services	134	337	275	500	450	-10.0%
4417	Printing and Reprod.	1,630	722	1,000	2,000	1,000	-50.0%
4418	Contractual Services	840	760	850	1,000	1,000	0.0%
4419	Henderson Girl's Softball	10,000	4,000	4,000	4,000	4,000	0.0%
4419	Henderson PMCA	8,758	-	4,000	4,000	4,000	0.0%
4419	Hend. Recreation Assn.	4,000	4,000	4,000	4,000	4,000	0.0%
4419	Pennyrile Soccer	4,000	4,000	4,000	4,000	4,000	0.0%
4419	Tennis Club	-	-	1,500	1,500	1,500	0.0%
Services Total		32,817	20,056	26,645	27,360	26,250	-4.1%

45 Sundry Charges

4501	Insurance Expense	3,394	3,327	3,393	3,420	3,480	1.8%
Sundry Charge Total		3,394	3,327	3,393	3,420	3,480	1.8%

46 Capital Outlay

4603	Office Equipment	-	-	-	-	9,000	N/A
Capital Outlay Total		-	-	-	-	9,000	N/A

Total Recreation	\$ 443,072	\$ 480,242	\$ 515,811	\$ 511,990	\$ 536,960	4.9%
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CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Parks & Recreation **DIVISION: Recreation**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Other	\$ 3,000
4209	Educational Supplies	Posters, activity books, etc	\$ 200
		Additional media materials	200
		Total	\$ 400
4221	Athletic Recreat. Supplies	JFK After-School and Summer Programs	\$ 5,200
		Easter Egg Hunt	1,500
		Movies in the Park	1,000
		Fall Festival	1,000
		Candy Cane Hunt	1,000
		Arbor Day	150
		Other	1,000
		Total	\$ 10,850
4304	Other Equipment Repair	Misc. Other Equipment Repair	\$ 2,500
4306	Building Maintenance	Misc. Other Building Repairs and Maintenance	\$ 5,000
		JFK Office Construction	5,000
		Total	\$ 10,000
4313	Recreational Equipment	Replacement of weight equipment	\$ 5,000
		Flags	400
		Outdoor Basketball Nets	250
		Other	1,000
		Total	\$ 6,650
4403	Association Dues and Subscript	NRPA Membership	\$ 450
		KRPS Agency Membership	350
		Host Seminars, Meetings, etc.	150
		Warehouse membership	50
		Total	\$ 1,000
4418	Contractual Services	Move Bleachers	\$ 1,000

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Parks & Recreation DIVISION: Recreation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4419	Professional Services	HGSA Programming	\$ 4,000
		PCMA Programming	4,000
		HRA Programming	4,000
		PYSA Programming	4,000
		Tennis Club Programming	1,500
		Total	<u>\$ 17,500</u>

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2020**

DEPARTMENT: Parks

DIVISION:	<u>Recreation</u>	TOTAL COST:	<u>\$ 9,000</u>
ACCOUNT DESCRIPTION:	<u>Office Equipment</u>	ACCOUNT NUMBER:	<u>10.35.456.4603</u>

DESCRIPTION OF ITEM OR PROJECT:

Replacement of a copy machine in the parks administrative office. This will replace a 2008 copier.

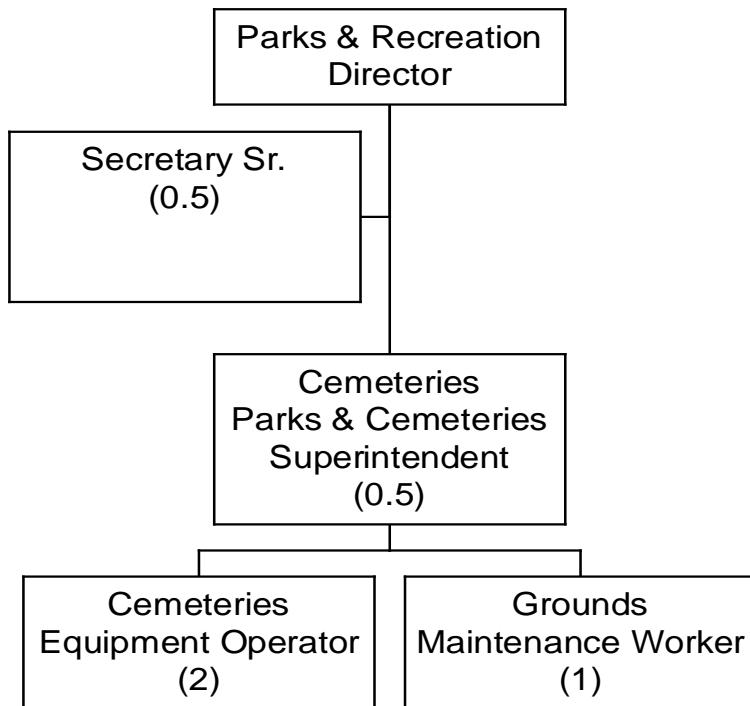
PROJECT JUSTIFICATION:

The current copy machine is aging and is in a regular state of disrepair. Over the last year maintenance has been called out more than once a quarter to make repairs to this machine. A new machine will also allow us to spec it to better help with marketing and other abilities to help the office complete their duties in house without having to go to a print shop.

IMPACT ON OPERATING BUDGET:

This replacement would allow for faster printing, more flexible printing as well as improved faxing and scanning.

PARKS & RECREATION DEPARTMENT CEMETERIES



The Cemetery Division is responsible for the operation and upkeep of the city's two operating cemeteries, Fernwood and Fairmont. These responsibilities include upkeep and operation of all roads, signage, one Chapel, seven mausoleums, and one columbarium. The Cemetery Division is also responsible for the upkeep of the City's one historic cemetery, Spring Garden Cemetery.

CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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REVENUE

36 Sale of Property

3600	Cemetery Spaces	\$ 65,969	\$ 54,821	\$ 46,748	\$ 65,000	\$ 55,000	-15.4%
3605	Grave Openings	134,870	126,685	121,725	128,000	128,000	0.0%
3610	Other Cemetery Serv.	20,633	20,513	16,410	17,000	17,000	0.0%
3622	Sale of Equipment	-	1,825	-	-	-	N/A
3625	Taxable Sales	1,007	1,127	653	1,200	1,200	0.0%
3630	Mausoleum Sales	39,798	43,000	15,260	35,800	35,800	0.0%
Sale of Property Total		262,277	247,971	200,796	247,000	237,000	-4.0%

37 Other Revenue

3700	Interest Income	51	105	133	-	-	N/A
3799	Unclassified	361	-	34	-	-	N/A
3830	Reimbursable Services	75	555	15	-	-	N/A
Other Revenue Total		487	660	182	-	-	N/A

38 Transfer Miscellaneous

3851	Transfer from General	120,000	172,000	235,000	169,000	216,000	27.8%
Transfers Miscellaneous Total		120,000	172,000	235,000	169,000	216,000	27.8%
CEMETERY REVENUE TOTAL		<u>\$ 382,764</u>	<u>\$ 420,631</u>	<u>\$ 435,978</u>	<u>\$ 416,000</u>	<u>\$ 453,000</u>	<u>8.9%</u>

EXPENSE

Department 35 - Parks & Recreation
Division 453 - Cemetery

41 Personnel Services

4101	Salaries - Supervision	\$ 29,203	\$ 31,058	\$ 31,874	\$ 29,390	\$ 29,390	0.0%
4102	Salaries - Clerical	19,359	20,422	20,929	21,110	21,110	0.0%
4103	Salaries - Operational	82,439	89,231	103,511	84,240	103,280	22.6%
4104	Salaries - Overtime	4,167	6,625	4,368	5,490	5,490	0.0%
4106	FICA	7,948	8,869	9,512	8,650	9,890	14.3%
4107	Medicare	1,859	2,074	2,224	2,030	2,320	14.3%
4108	Life Insurance	121	128	159	170	170	0.0%
4109	Health Insurance	50,654	54,284	69,593	68,000	71,520	5.2%
4110	Other Insurance	404	398	446	460	460	0.0%
4111	Workers Compensation	2,809	1,248	3,642	2,200	2,490	13.2%
4112	Employee Assist. Prgm	63	63	71	80	80	0.0%
4115	Unemploy. Insurance	175	162	157	140	160	14.3%
4116	Employee Pension	25,253	27,891	34,515	29,960	38,360	28.0%
Personnel Services Total		224,454	242,453	281,002	251,920	284,720	13.0%

CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 453 - Cemetery (continued)

42 Supplies

4201	Fuel	\$ 1,728	\$ 4,428	\$ 5,937	\$ 5,170	\$ 5,170	0.0%
4202	Minor Tools	702	1,256	750	750	1,000	33.3%
4203	Office Supplies	841	212	400	150	1,000	566.7%
4204	Cleaning Supplies	76	124	125	150	150	0.0%
4205	Medical & Drug Supply	43	130	150	180	200	11.1%
4206	Botanical Supplies	504	640	1,000	2,000	1,500	-25.0%
4207	Clothing Supplies	2,091	1,821	2,000	2,000	2,000	0.0%
4208	Postage	-	44	5	50	50	0.0%
4211	Periodicals & Supple.	304	367	200	250	250	0.0%
4214	Chemical Supplies	-	-	100	200	200	0.0%
4220	Supplies for Resale	6,758	4,035	4,000	5,000	5,000	0.0%
Supplies Total		13,047	13,057	14,667	15,900	16,520	3.9%

43 Maintenance & Repairs

4301	Vehicle Repair	714	5,508	2,500	5,000	5,000	0.0%
4304	Other Equipment Repair	3,328	2,925	3,000	4,250	4,000	-5.9%
4306	Building Repair & Maint.	10,814	2,082	3,500	3,500	5,500	57.1%
4307	Other Structures Repair	4,715	8,284	3,500	5,000	4,500	-10.0%
Maintenance & Repairs Total		19,571	18,799	12,500	17,750	19,000	7.0%

44 Services

4401	Telephone	1,519	1,443	1,500	2,000	1,750	-12.5%
4402	Medical Exams	-	103	-	-	-	N/A
4403	Assoc. Dues/Subscript.	209	229	250	290	290	0.0%
4405	Travel & Training	37	10	50	100	50	-50.0%
4414	Clothing / Cleaning	311	326	350	350	350	0.0%
4415	Special Services	2,725	593	2,000	2,450	2,130	-13.1%
4417	Printing and Reprod.	537	2,014	750	800	4,000	400.0%
4418	Contractual Services	101,225	108,750	112,000	112,600	112,100	-0.4%
4522	Audit Expense	1,688	1,688	-	1,700	1,700	0.0%
Services Total		108,251	115,156	116,900	120,290	122,370	1.7%

45 Sundry Charges

4501	Insurance Expense	10,090	9,886	10,135	10,140	10,390	2.5%
Sundry Charges Total		10,090	9,886	10,135	10,140	10,390	2.5%

46 Capital Outlay

4601	Motor Vehicles	-	-	-	-	-	N/A
4605	Machinery & Tools	-	14,582	-	-	-	N/A
Capital Outlay Total		-	14,582	-	-	-	N/A

CEMETERY EXPENSE TOTAL \$ 375,413 \$ 413,933 \$ 435,204 \$ 416,000 \$ 453,000 8.9%

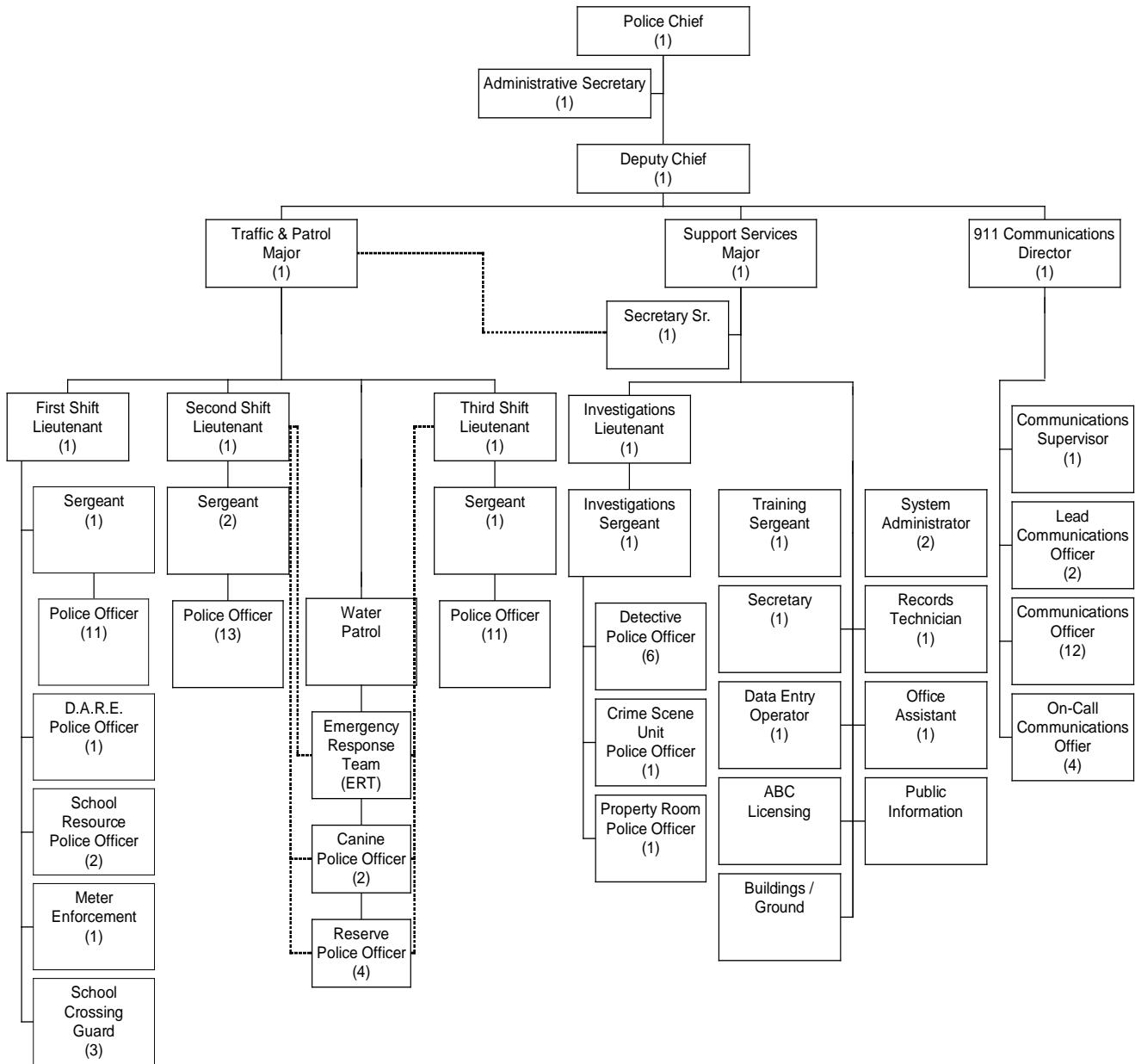
CEMETERY NET \$ 7,351 \$ 6,698 \$ 774 \$ - \$ -

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Parks & Recreation DIVISION: Cemetery

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals & Supplies	The Gleaner	\$ 200
		Evansville Press Monday Edition	50
		Total	\$ 250
4306	Building Repair and Maintenance	Carpet Replacement	\$ 2,500
		Door replacement	1,500
		Other	1,500
		Total	\$ 5,500
4403	Association Dues/Subscription	Kentucky Cemetery Association	\$ 150
		Cemetery and Cremation Magazine	90
		American Cemetery Subscription	50
		Total	\$ 290
4415	Special Services	Funeral Home Fees for 6 Indigent Burials	\$ 1,200
		Concrete Boxes for 6 Indigent Burials	800
		Other	130
		Total	\$ 2,130
4417	Printing and Reproduction	Cemetery Signage	\$ 3,200
		Copier maintenance service	800
		Total	\$ 4,000
4418	Contractual Services	Mowing Contract	\$ 107,100
		Cemetery Software Support with Mapping Module	2,500
		Tree and Limb Removal of Hazardous Trees	2,500
		Total	\$ 112,100

POLICE DEPARTMENT



The Henderson Police Department provides up-to-date, professional law enforcement to all citizens of the community. Crime prevention and detection, apprehension and successful prosecution of perpetrators, drug education and enforcement, traffic safety and enforcement, and community service are provided to all citizens equally and without consideration of race, creed, color, religion, national origin, or political affiliation. The Henderson Police Department strives to provide the community with service and enforcement to enhance the quality of life for all citizens who live in and visit the community. The department respects and protects the Constitution of the United States and Commonwealth of Kentucky and performs its services with honesty, courage, discretion, fidelity and sound judgment.

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Police	<ol style="list-style-type: none"> 1. Acquire and place into service three (3) new police vehicles by June 30, 2020. 2. Acquire and distribute load-bearing vests to help officers with body strain and officer wellness issues.
	911 Emergency Communications	<ol style="list-style-type: none"> 3. Complete renovation of Department foyer and Receptionist area, as well as implement overall upgrade of department astetics. 1. Update and implement Communication Officer Training Program for new Communications Officers.

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Quality of Life	Police	<ol style="list-style-type: none"> 1. Continue to utilize bicycle officers to increase presence in the community and further support the Community Policing Model, identifying target areas to deploy these officers. 2. Finalize completion of police sub-station at Audubon Kids Zone (AKZ). Implement a mentoring program at AKZ. 3. Continue additional foot-patrol program in designated areas.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Quality of Life	Police	<p>1. Schedule and conduct six classes of the Police Academy program to enhance community-police relations during the year. Separate classes will be held for both adult and youth attendees.</p> <p>2. Continue the upgrading of equipment to improve officer safety and efficiency of the department.</p> <p>3. Continue to use Social Media for exposure of the Police Department to enhance Police / Community Relations. Update department website.</p> <p>4. Continue to encourage and allow supervisory officers to attend development courses through the Southern Police Institute and/or FBI National Academy.</p>

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 40 - Police
Division 231 - Police

41 Personnel Services

4101	Salaries - Supervision	\$ 252,106	\$ 223,007	\$ 257,754	\$ 302,810	\$ 326,670	7.9%
4102	Salaries - Clerical	203,760	211,095	247,604	246,980	213,360	-13.6%
4103	Salaries - Operational	2,737,455	2,896,912	2,685,617	2,961,630	2,910,520	-1.7%
4104	Salaries - Overtime	153,205	187,329	212,930	173,040	175,760	1.6%
4105	Salaries - Other	25,472	23,259	28,967	30,040	30,980	3.1%
4106	FICA	20,863	22,044	24,606	25,020	23,160	-7.4%
4107	Medicare	46,075	50,308	48,533	53,860	53,040	-1.5%
4108	Life Insurance	2,972	2,933	3,018	3,060	2,990	-2.3%
4109	Health Insurance	1,032,911	1,100,786	1,164,695	1,287,750	1,323,120	2.7%
4110	Other Insurance	7,919	7,901	7,683	8,370	8,170	-2.4%
4111	Workers Compensation	117,244	72,985	60,339	81,050	80,360	-0.9%
4112	Employee Assist. Prgm	1,282	1,275	1,253	1,350	1,320	-2.2%
4115	Unemploy. Insurance	4,107	3,501	3,388	3,650	3,590	-1.6%
4116	Employee Pension	63,314	67,145	83,082	80,240	73,560	-8.3%
4119	Police & Fire Pension	963,092	1,008,906	1,076,391	1,169,960	1,160,390	-0.8%
Personnel Services Total		5,631,777	5,879,386	5,905,859	6,428,810	6,386,990	-0.7%

42 Supplies

4201	Fuel	83,642	102,686	112,263	158,220	151,560	-4.2%
4202	Minor Tools	235	373	500	500	500	0.0%
4203	Office Supplies	8,562	9,407	9,200	8,000	9,000	12.5%
4204	Cleaning Supplies	349	420	400	400	400	0.0%
4207	Clothing Supplies	33,623	43,392	57,000	42,000	62,000	47.6%
4208	Postage	1,763	1,350	1,300	2,000	2,000	0.0%
4209	Educational Supplies	5,146	995	1,000	3,000	3,000	0.0%
4210	Photographic Supplies	542	-	450	500	500	0.0%
4211	Periodicals & Supple.	304	-	800	500	1,100	120.0%
4216	Ammunition/Tasers	48,101	44,283	37,000	37,000	37,000	0.0%
4225	Safety Supplies	2,665	2,559	3,000	3,200	3,200	0.0%
4229	Miscell. Supplies	-	663	11,000	-	17,700	N/A
Supplies Total		184,932	206,128	233,913	255,320	287,960	12.8%

43 Maintenance & Repairs

4301	Vehicle Repair	70,234	98,582	85,000	50,000	70,000	40.0%
4302	Office Equip. Repair	25,375	27,363	60,400	69,100	49,200	-28.8%
4303	Instr. & Appar. Repair	420	767	1,900	600	1,600	166.7%
4307	Other Structures Repair	10,378	1,354	1,300	1,500	2,000	33.3%
4309	Radios Repair	5,021	2,156	1,700	3,500	3,500	0.0%
Maintenance & Repairs Total		111,428	130,222	150,300	124,700	126,300	1.3%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 231 - Police (continued)

44 Services

4401	Telephone	\$ 49,103	\$ 51,353	\$ 54,800	\$ 34,000	\$ 48,000	41.2%
4402	Medical Exams	4,311	4,032	4,000	-	-	N/A
4403	Assoc. Dues/Subscript.	3,708	4,787	7,550	5,650	7,650	35.4%
4405	Travel & Training	48,857	57,450	61,000	60,800	74,800	23.0%
4408	Legal Advertising	-	1,256	-	-	-	N/A
4414	Clothing / Cleaning	25,969	23,590	24,000	24,000	24,000	0.0%
4415	Special Services	15,102	18,567	3,000	16,200	-	-100.0%
4417	Printing and Reprod.	18,455	16,514	15,300	15,000	15,000	0.0%
4418	Contractual Services	5,065	102,813	115,000	103,700	103,880	0.2%
4419	Professional Services	14,862	14,396	5,000	15,000	15,000	0.0%
4481	Henderson Co. Attorney	5,958	5,042	5,500	5,500	5,500	0.0%
Services Total		191,390	299,800	295,150	279,850	293,830	5.0%

45 Sundry Charge

4501	Insurance Expense	217,396	215,738	201,751	206,500	206,800	0.1%
4531	DARE Expenses	2,875	1,228	1,199	-	-	N/A
4534	K-9 Donation Expenses	-	-	14,364	15,000	-	-100.0%
Sundry Charge Total		220,271	216,966	217,314	221,500	206,800	-6.6%

46 Capital Outlay

4601	Motor Vehicles	50,078	174,093	316,520	317,000	111,000	-65.0%
4603	Office Equipment	10,177	-	5,600	11,000	-	-100.0%
4605	Machinery & Tools	-	-	-	-	7,500	N/A
4606	Radio Equipment	350,017	-	-	-	-	N/A
Capital Outlay Total		410,272	174,093	322,120	328,000	118,500	-63.9%

Total Police	\$ 6,750,070	\$ 6,906,595	\$ 7,124,656	\$ 7,638,180	\$ 7,420,380	-2.9%
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CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Police DIVISION: Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals	Kay Law Manuals	\$ 600
		The Gleaner	500
		Total	\$ 1,100
4216	Ammunition/Tasers	Ammunition & Taser Cartridges for Training / Replacement Needs	\$ 37,000
4225	Safety Supplies	Misc. Supplies	\$ 2,200
		Narcan	1,000
		Total	\$ 3,200
4229	Miscellaneous Supplies	Citizen's Academy - Adult and Youth	\$ 3,500
		Education Reimbursement	3,000
		Depart Promo Items for Citizens/Youth/Senior Academy, Recruitm	3,000
		Awards Banquet	2,500
		Promotional/Retirement Ceremonies	1,000
		Hepatitis B Vaccines - New Officers	700
		Other	4,000
			\$ 17,700
4302	Office Equipment Repair	MDT Maintenance	\$ 16,000
		Yorktown Toner	8,000
		CDW-G	6,000
		Alpha Laser Copier Maintenance / Operations area	5,000
		Cellbrite Software Maintenance	4,000
		HMP&L Broadband Internet Monthly Fee (\$280/mo)	3,400
		Maintenance for Color Copier / Admin area	3,000
		Quetel Property Software Annual Maintenance	2,800
		Miscellaneous	1,000
		Total	\$ 49,200
4303	Instruments & Appartus Repair	Fire Extinguisher Replacement for Vehicles	1,000
		Radar Gun Recalibration Annually	600
			\$ 1,600
4309	Radios Repair	Radio/Equipment Repair	\$ 3,500

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Police **DIVISION:** Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscript	Social Media Archive (Annually)	\$ 1,600
		IACP Net Subscription (Annually)	1,250
		IACP Annual Dues for Chief, Deputy Chief, Majors (x2)	600
		Notary Fees	600
		Lions Club - Quarterly Dues	500
		KACP - Annual Dues for Police Chief, Deputy Chief, Majors (x2)	400
		CJEDLA - Annual Dues (x4)	400
		ROCIC - Investigations Annual Fee	300
		FBINA - Annual Fees (x2)	280
		KYNDLE Membership	240
		KTOA Membership	230
		NCPAA - Annual Dues	200
		NOBLE Annual Membership	150
		SPIAA - Annual Dues (x3)	150
		Nat'l Tactical Officers Association - ERT Team	150
		NAACP Membership (x3)	150
		USPCA	150
		Sam's Membership	90
		KYABC Membership (Chief, Admin. Major)	80
		FBI LEEDA - Police Chief	50
		ILEETA Membership	40
		KNOA Membership	40
		Total	\$ 7,650
4417	Printing	West Law Clear (Annually)	\$ 6,800
		Special Forms, Business Cards, etc.	3,000
		Leads On Line (Annually)	3,000
		Covert Track Renewal	1,200
		Misc.	1,000
		Total	\$ 15,000

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Police **DIVISION:** Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Utility Body-Worn Camera Maintenance	\$ 86,000
		Pre-Employment Testing & Psychological Screening	5,000
		Clancy Systems - Parking Citation Fee	5,000
		Car Care Washing / Detailing	2,000
		Sitex (\$120/month)	1,440
		Big Blue - Porta John Rental at Firing Range (\$70/month)	840
		Lexis-Nexis Monthly Commitment (\$50/mo)	600
		Towing Charges	600
		City of Owensboro - Polygraph	600
		PeopleFacts Credit Reports	600
		Website Contract Fee - Domain Listings	500
		Bell South - Subpoena Service	200
		Other	500
		Total	\$ 103,880
4419	Professional Service	Promotional Exam Development Fees	\$ 15,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2020**

DEPARTMENT: Police

DIVISION:	<u>Police</u>	TOTAL COST:	<u>\$ 111,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>10.40.231.4601</u>

DESCRIPTION OF ITEM OR PROJECT:

Purchase 3 police pursuit vehicles, fully equipped with stripe package. Cost is approximately \$37,000 per vehicle.

PROJECT JUSTIFICATION:

This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.

IMPACT ON OPERATING BUDGET:

This purchase will keep repairs and maintenance costs lower.

DIVISION:	<u>Police</u>	TOTAL COST:	<u>\$ 7,500</u>
ACCOUNT DESCRIPTION:	<u>Machinery & Tools</u>	ACCOUNT NUMBER:	<u>10.40.231.4605</u>

DESCRIPTION OF ITEM OR PROJECT:

Purchase Sig Sauer Patrol Rifles with sights.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

CITY OF HENDERSON, KY
POLICE INVESTIGATION FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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REVENUE

36 Sale of Property

3622	Sale of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
3623	Sale of Vehicles	581	6,058	5,564	-	-	N/A
	Sale of Property Total	581	6,058	5,564	-	-	N/A

37 Other Revenue

3700	Interest Income	1,364	2,623	4,403	1,200	2,400	100.0%
3757	Investigation Revenue	5,927	5,551	31,494	5,800	23,600	306.9%
	Other Revenue Total	7,291	8,174	35,897	7,000	26,000	271.4%

38 Transfer Miscellaneous

	Restricted Fund Bal.	-	-	-	46,000	-	-100.0%
	Transfers Miscellaneous Total	-	-	-	46,000	-	-100.0%

POLICE INVEST. REVENUE TOTAL \$ 7,872 \$ 14,232 \$ 41,461 \$ 53,000 \$ 26,000 -50.9%

EXPENSE

42 Supplies

4229	Miscell. Supplies	-	551	7,289	-	10,000	N/A
	Supplies Total	-	551	7,289	-	10,000	N/A

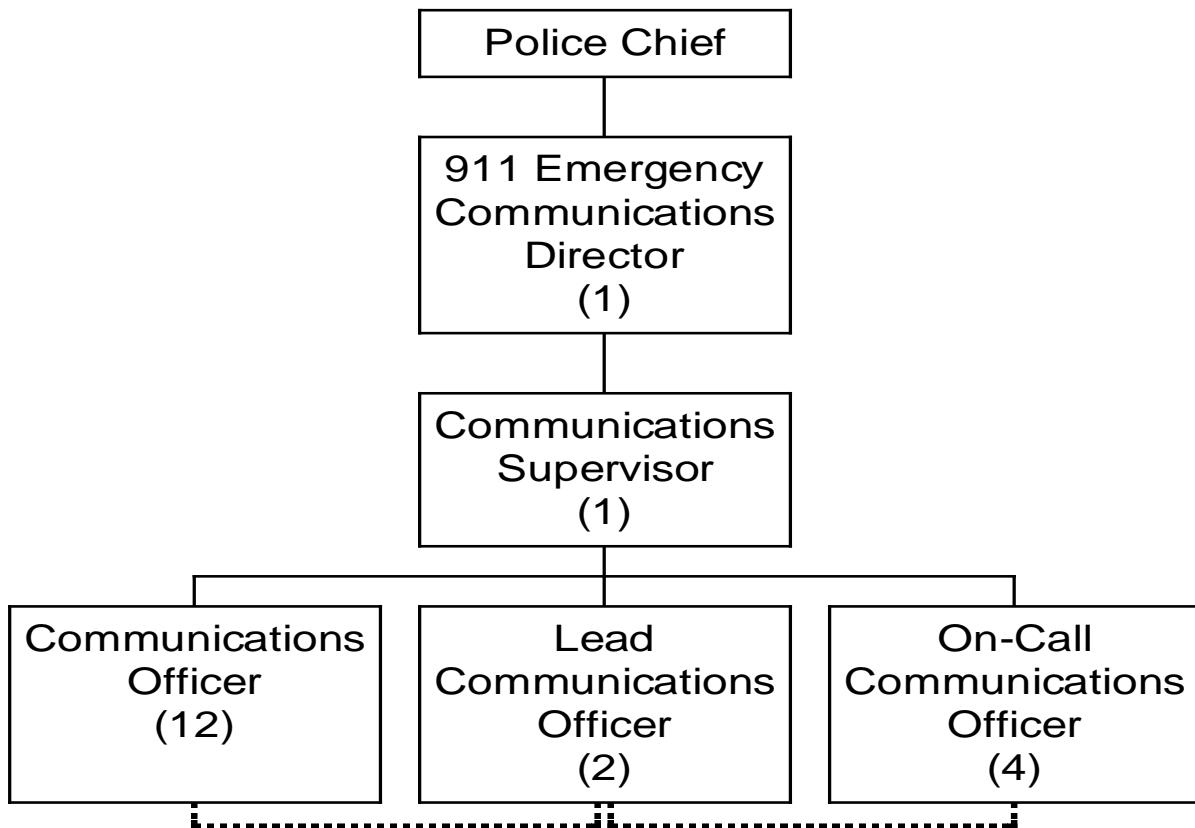
44 Services

4415	Special Services	\$ 15,572	\$ 12,725	\$ -	\$ 53,000	\$ -	-100.0%
4470	Drug Buys	-	4,000	33,764	-	16,000	N/A
	Services Total	15,572	16,725	33,764	53,000	16,000	-69.8%

POLICE INVEST. EXPENSE TOTAL \$ 15,572 \$ 17,276 \$ 41,053 \$ 53,000 \$ 26,000 -50.9%

POLICE INVESTIGATION NET \$ (7,700) \$ (3,044) \$ 408 \$ - \$ -

911 EMERGENCY COMMUNICATIONS DEPARTMENT



The Emergency Communications Fund accounts for funds that operate the 911 emergency communications system.

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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REVENUE

32 Service Fees

3270	911 Fees	\$ 339,175	\$ 303,757	\$ 273,413	\$ 312,000	\$ 135,000	-56.7%
3270	911 Fees on Water Bills	-	-	-	-	320,000	N/A
3272	Wireless 911 Revenue	234,904	280,171	269,091	268,000	268,000	0.0%
	Service Fees Total	574,079	583,928	542,504	580,000	723,000	24.7%

37 Other Revenue

3700	Interest Income	178	625	454	-	-	N/A
3754	State Grant	-	-	165,000	-	-	N/A
3764	Revenue from County	240,025	160,503	201,000	201,000	198,000	-1.5%
	Other Revenue Total	240,203	161,128	366,454	201,000	198,000	-1.5%

38 Transfer Miscellaneous

3851	Transfer from General	767,000	364,000	605,000	605,000	597,000	-1.3%
	Transfers Miscellaneous Total	767,000	364,000	605,000	605,000	597,000	-1.3%

911 REVENUE TOTAL

\$ 1,581,282	\$ 1,109,056	\$ 1,513,958	\$ 1,386,000	\$ 1,518,000	9.5%
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EXPENSE

Department 40 - Police
Division 018 - 911

41 Personnel Services

4101	Salaries - Supervision	\$ 62,094	\$ 69,010	\$ 71,297	\$ 69,830	\$ 123,840	77.3%
4103	Salaries - Operational	401,621	475,168	552,946	606,950	573,510	-5.5%
4104	Salaries - Overtime	47,763	74,397	35,108	27,170	27,170	0.0%
4106	FICA	29,122	36,304	38,556	42,670	44,890	5.2%
4107	Medicare	7,005	8,729	9,263	10,220	10,500	2.7%
4108	Life Insurance	494	535	707	690	680	-1.4%
4109	Health Insurance	171,790	207,369	254,612	276,250	286,080	3.6%
4110	Other Insurance	1,367	1,496	1,851	1,880	1,840	-2.1%
4111	Workers Compensation	627	839	786	1,460	1,120	-23.3%
4112	Employee Assist. Prgm	221	263	304	370	370	0.0%
4115	Unemploy. Insurance	587	582	632	680	700	2.9%
4116	Employee Pension	89,808	110,771	135,844	131,320	139,020	5.9%
4119	Police & Fire Pension	2,833	5,392	6,245	5,690	-	-100.0%
	Personnel Services Total	815,332	990,855	1,108,150	1,175,180	1,209,720	2.9%

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 018 - 911 (continued)

42 Supplies

4203	Office Supplies	\$ 1,391	\$ 2,343	\$ 2,000	\$ 5,500	\$ 5,500	0.0%
4207	Clothing Supplies	1,201	1,198	2,050	2,000	2,000	0.0%
4208	Postage	1,568	47	100	500	500	0.0%
	Supplies Total	4,160	3,588	4,150	8,000	8,000	0.0%

43 Maintenance & Repairs

4302	Office Equip. Repair	53,356	16,097	50,000	25,450	142,100	458.3%
4306	Building Repairs	13,849	-	-	-	-	N/A
4309	Radios Repair	871	1,454	2,800	2,500	2,500	0.0%
	Maintenance & Repairs Total	68,076	17,551	52,800	27,950	144,600	417.4%

44 Services

4401	Telephone	9,641	15,346	15,050	11,000	16,000	45.5%
4402	Medical Exams	2,325	3,598	500	2,000	2,000	0.0%
4403	Assoc. Dues/Subscript.	379	240	580	580	580	0.0%
4405	Travel & Training	2,301	3,398	11,400	12,000	12,000	0.0%
4408	Legal Advertising	402	113	-	-	-	N/A
4409	Electric Purchase	-	5,026	5,250	5,200	6,400	23.1%
4414	Clothing / Cleaning	1,899	2,522	2,400	2,400	2,400	0.0%
4415	Special Services	5,752	6,866	1,000	5,400	5,400	0.0%
4417	Printing and Reprod.	125	-	335	-	-	N/A
4418	Contractual Services	18,404	10,305	8,500	5,000	5,000	0.0%
4426	911 Expense	88,576	88,409	88,500	89,000	89,000	0.0%
4501	Insurance Expense	14,975	14,703	36,048	15,200	15,810	4.0%
4522	Audit Expense	1,088	1,087	1,090	1,090	1,090	0.0%
	Services Total	145,867	151,613	170,653	148,870	155,680	4.6%

46 Capital Outlay

4602	Office Furniture	96,054	-	-	-	-	N/A
4607	Data Processing Equip.	349,292	23,085	3,000	26,000	-	-100.0%
4608	Instruments & Apparat.	-	-	175,000	-	-	N/A
	Capital Outlay Total	445,346	23,085	178,000	26,000	-	-100.0%

911 EXPENSE TOTAL \$ 1,478,781 \$ 1,186,692 \$ 1,513,753 \$ 1,386,000 \$ 1,518,000 9.5%

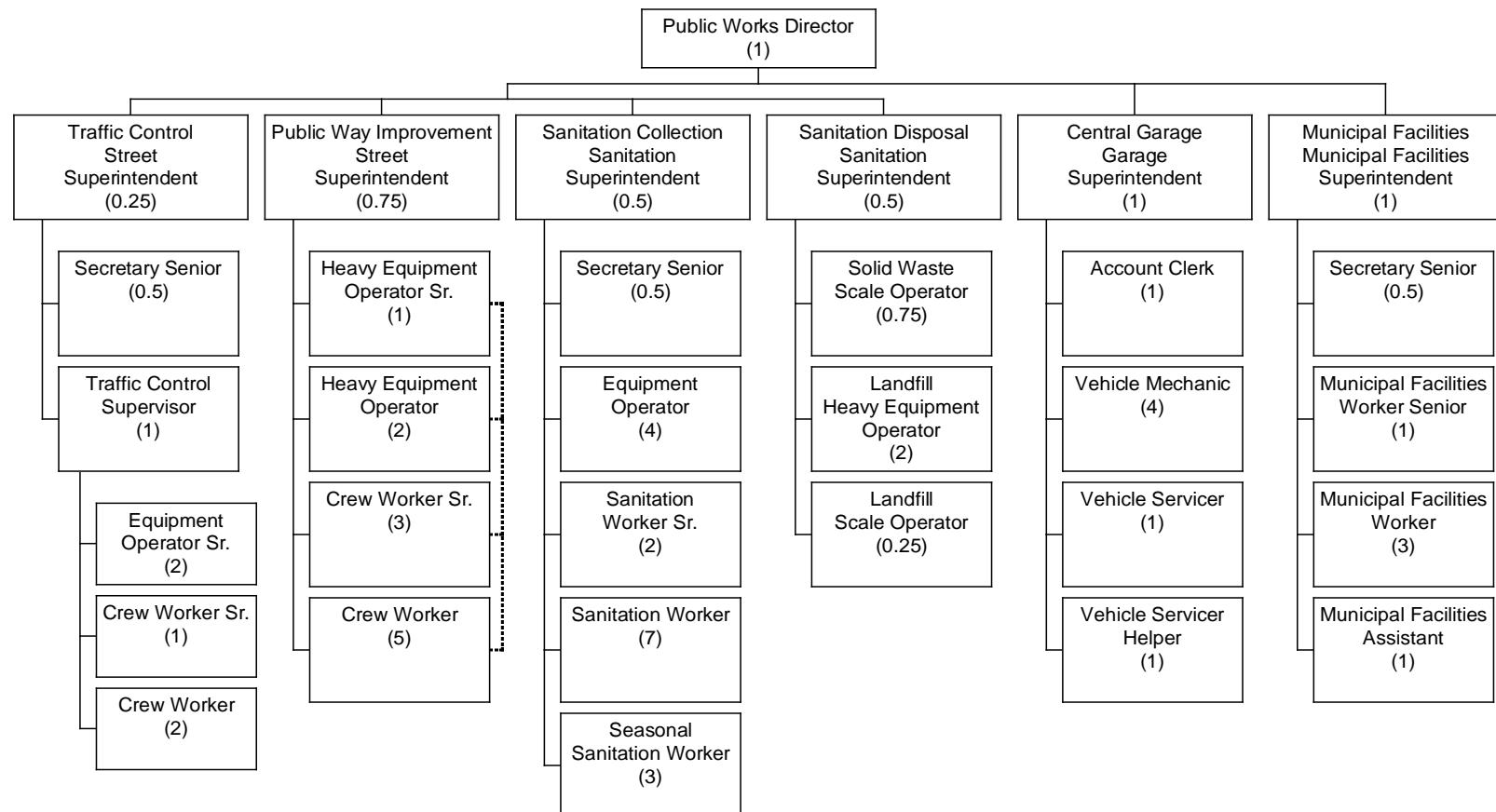
911 NET \$ 102,501 \$ (77,636) \$ 205 \$ - \$ -

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Police DIVISION: Emergency Communications

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Toner Cartridges	\$ 3,000
		Other	2,500
		Total	\$ 5,500
4302	Office Equipment Repair	ALERT Support & Maintenance	76,000
		CallWorks Maintenance (\$1,710/month)	20,600
		HMP&L (\$1,420/month)	17,100
		Vertiv Preventive Maintenance @ MSC	11,000
		Applied Digital - Maintenance Cost for Recorder System	4,200
		HP Support Service	3,100
		Addressing Snapshot Update	3,000
		CritiCall Software Annual License	2,500
		VEEM Ware Maintenance, annually	1,400
		InterAct - Maintenance for NetClock	800
		PowerPhone maintenance	600
		When to Work Scheduling Software Renewal	250
		Miscellaneous	1,550
		Total	\$ 142,100
4403	Association Dues and Subscrip	NENA Membership Dues (x2)	\$ 280
		APCO International - Membership Dues (x2)	200
		Henderson County Fire Association Membership	100
		Total	\$ 580
4409	Electric Purchased	Kenergy Cell Tower at St. Rt. 416	\$ 2,800
		KY Utilities Cell Tower at St. Rt. 266	\$ 2,400
		Kenergy Cell Tower at Ridgewood Rd	1,200
			\$ 6,400
4414	Clothing / Cleaning	Dispatchers and Supervisor Cleaning Allowance (15 @ \$150 ea)	\$ 2,400
4415	Special Services	SIMS	\$ 2,000
		Language Line over-the-phone interpretation	1,200
		Sponsor - Henderson City/County Fire Association Meeting	200
		Other	2,000
		Total	\$ 5,400
4426	911 Expense	Payment for the 911 Service (Avg. \$7,500/mo)	\$ 89,000

PUBLIC WORKS



CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Transportation	Public Works	<p>1. Mill and resurface streets as defined in the four year schedule and continue minor street, shoulder, and sidewalk repair.</p> <p>2. Inventory, test, and replace as needed regulatory, warning, and guide signs to meet FHWA retro-reflectivity requirements.</p> <p>3. Work closely with local businesses to keep streets clean of unnecessary debris.</p>

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Public Works	<p>1. Continue to work with the new vendor in the operation of the transfer station and CD& D transfer point as well as look at ways to maximize recycling participation.</p> <p>2. Provide engineering support and implementation of expanded sidewalk connectivity throughout the community.</p> <p>3. Transmap Pavement Management - As part of the Evansville Metropolitan Planning Organization (EMPO), will be utilizing the Micro-Paver Program and existing pavement conditions for information on City-maintained streets as a base for rating pavements for future pavement treatments.</p>

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Quality of Life	Public Works	<p>1. Complete the annual spring cleanup during the month of April 2020, with a completion goal of three work weeks.</p>

PUBLIC WORKS ADMINISTRATION

Public Works Director (1)

The Public Works Administration is responsible for administration, coordination, control and evaluation of the public works department.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 45 - Public Works
Division 341 - Public Works Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 125,418	\$ 146,289	\$ 153,735	\$ 151,040	\$ 84,550	-44.0%
4102	Salaries - Clerical	20,762	50,178	51,383	51,260	-	-100.0%
4102	Salaries - Overtime	-	93	666	500	-	-100.0%
4105	Salaries - Other	-	1,440	8,420	5,350	-	-100.0%
4106	FICA	8,807	12,018	12,971	12,880	5,250	-59.2%
4107	Medicare	2,060	2,811	3,033	3,020	1,230	-59.3%
4108	Life Insurance	101	127	132	130	50	-61.5%
4109	Health Insurance	39,990	50,225	53,475	51,000	17,880	-64.9%
4110	Other Insurance	288	348	344	350	120	-65.7%
4111	Workers Compensation	177	271	2,946	3,800	2,080	-45.3%
4112	Employee Assist. Prgm	45	54	53	80	20	-75.0%
4115	Unemploy. Insurance	200	191	210	200	90	-55.0%
4116	Employee Pension	27,332	37,880	44,202	43,460	20,350	-53.2%
Personnel Services Total		225,180	301,925	331,571	323,070	131,620	-59.3%

42 Supplies

4201	Fuel	1,250	1,301	1,432	2,000	970	-51.5%
4203	Office Supplies	1,086	1,989	3,200	2,300	300	-87.0%
4207	Clothing Supplies	452	432	590	590	360	-39.0%
4208	Postage	66	73	125	80	30	-62.5%
4209	Educational Supplies	-	243	-	-		N/A
Supplies Total		2,854	4,038	5,347	4,970	1,660	-66.6%

43 Maintenance & Repairs

4301	Vehicle Repair	738	1,348	250	1,150	580	-49.6%
4302	Office Equip. Repair	4	5	10	200	100	-50.0%
Maintenance & Repairs Total		742	1,353	260	1,350	680	-49.6%

Division 341 - Public Works

44 Services

4401	Telephone	3,430	5,893	1,800	3,200	1,200	-62.5%
4402	Medical Exams	64	147	125	150	150	0.0%
4403	Assoc. Dues/Subscript.	1,556	1,750	1,720	2,740	1,150	-58.0%
4405	Travel & Training	1,185	3,492	7,000	9,340	190	-98.0%
4408	Legal Advertising	-	54	-	-	-	N/A
4415	Special Services	1,816	807	830	90	30	-66.7%
4417	Printing and Reprod.	18	51	140	110	100	-9.1%
4418	Contractual Services	1,288	-	150	150	-	-100.0%
Services Total		9,357	12,194	11,765	15,780	2,820	-82.1%

45 Sundry

4501	Insurance	-	-	1,801	1,800	930	-48.3%
Sundry Total		-	-	1,801	1,800	930	-48.3%

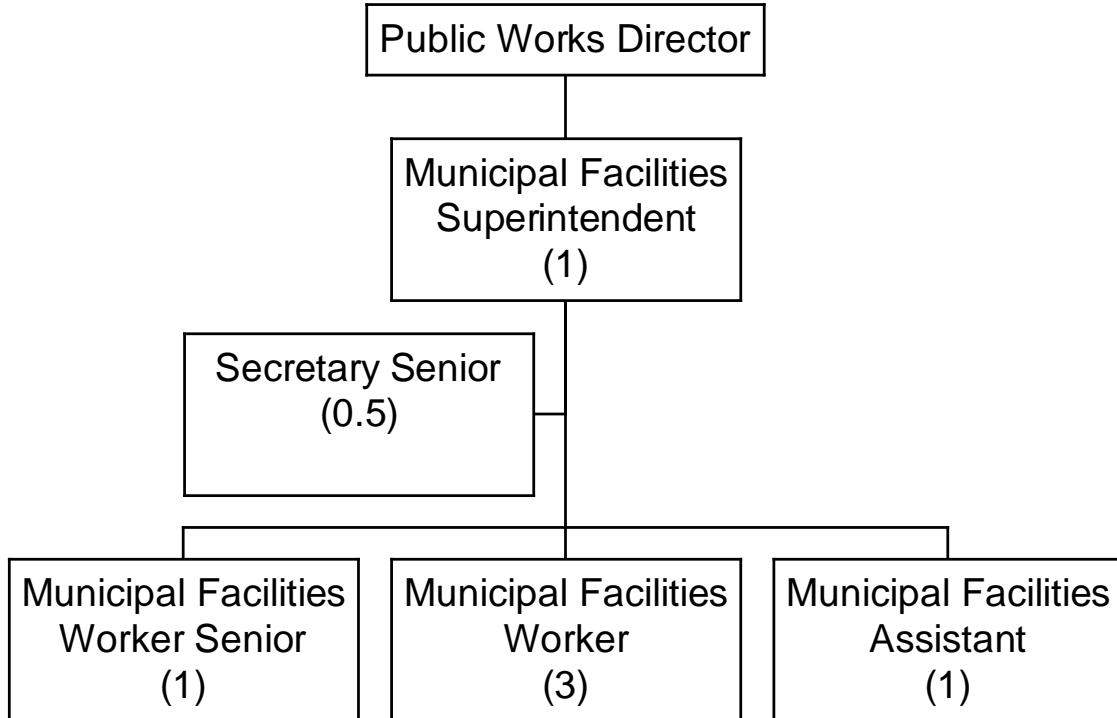
Total Public Works Administration \$ 238,133 \$ 319,510 \$ 350,744 \$ 346,970 \$ 137,710 -60.3%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Public Works DIVISION: Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer ink cartridges	\$ 150
		Other - misc office supplies, copy paper etc	150
		Total	\$ 300
4207	Clothing Supplies	City of Henderson logo work shirts/uniforms	\$ 225
		Boots for one employee	135
		Total	\$ 360
4301	Vehicle Repair	Preventive maintenance	\$ 150
		Other unanticipated repairs	430
		Total	\$ 580
4302	Office Equipment Repair	Copy machine repair	\$ 100
4401	Telephone	Building systems - including fax line charges	\$ 530
		Cell phone allowance for two employees	670
		Total	\$ 1,200
4403	Association Dues and Subscriptions	APWA membership dues & APWA KY Southern Branch dues	\$ 1,150

PUBLIC WORKS
MUNICIPAL FACILITIES



This division is responsible for the upkeep and maintenance of all municipal buildings and facilities. It includes contractual services for janitorial services, elevators, fire alarms, and the heating, ventilating, and air conditioners (HVAC) systems.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 45 - Public Works
 Division 014 - Municipal Facilities

41 Personnel Services

4101	Salaries - Supervision	\$ 74,520	\$ 77,052	\$ 78,560	\$ 78,110	\$ 78,890	1.0%
4102	Salaries - Clerical	19,947	21,136	21,682	18,600	18,600	0.0%
4103	Salaries - Operational	186,268	195,475	203,863	195,300	199,050	1.9%
4104	Salaries - Overtime	3,842	5,989	3,676	3,260	3,320	1.8%
4106	FICA	16,231	17,726	18,206	18,310	18,600	1.6%
4107	Medicare	3,796	4,145	4,258	4,290	4,350	1.4%
4108	Life Insurance	252	244	264	280	280	0.0%
4109	Health Insurance	101,308	106,267	115,863	110,500	116,220	5.2%
4110	Other Insurance	722	734	746	750	750	0.0%
4111	Workers Compensation	8,682	10,152	8,940	11,270	11,450	1.6%
4112	Employee Assist. Prgm	112	115	115	120	120	0.0%
4115	Unemploy. Insurance	321	270	279	290	290	0.0%
4116	Employee Pension	53,032	57,757	66,032	63,430	72,150	13.7%
Personnel Services Total		469,033	497,062	522,482	504,510	524,070	3.9%

42 Supplies

4200	MSC Supplies	37,180	6,705	-	9,500	-	-100.0%
4201	Fuel	5,654	7,769	8,745	11,990	11,810	-1.5%
4202	Minor Tools	1,332	1,514	1,925	2,000	2,000	0.0%
4203	Office Supplies	1,575	1,270	950	1,500	1,100	-26.7%
4205	Medical & Drug Supply	-	-	38	40	40	0.0%
4207	Clothing Supplies	2,569	3,137	3,675	3,800	3,800	0.0%
4208	Postage	60	18	55	50	50	0.0%
4214	Chemical Supplies	5,390	6,065	7,150	7,300	7,800	6.8%
4215	Janitorial Supplies	25,015	31,745	16,970	27,000	24,000	-11.1%
4225	Safety Supplies	339	311	345	350	350	0.0%
Supplies Total		79,114	58,534	39,853	63,530	50,950	-19.8%

Division 014 - Municipal Facilities

43 Maintenance & Repairs

4300	MSC Maint. & Repairs	32,477	24,843	957	35,000	-	-100.0%
4301	Vehicle Repair	4,753	11,750	4,750	6,000	5,500	-8.3%
4302	Office Equip. Repair	4	2	2	50	-	-100.0%
4305	Heating / A.C. Repair	35,190	17,052	36,500	40,000	50,000	25.0%
4306	Building Repair & Maint.	80,460	71,817	61,250	68,000	92,500	36.0%
4307	Other Structures Repair	19,619	12,170	21,550	22,000	22,000	0.0%
4308	Machines Tools Repair	115	260	875	950	950	0.0%
4325	Boat Launch Expense	20,963	22,440	750	17,000	17,000	0.0%
Maintenance & Repairs Total		193,581	160,334	126,634	189,000	187,950	-0.6%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 014 - Municipal Facilities (continued)

44 Services

4400	MSC-Contract Services	\$ -	\$ 15,595	\$ 30,330	\$ -	-100.0%
4401	Telephone	17,571	19,769	24,645	21,000	25,000 19.0%
4402	Medical Exams	-	-	105	-	100 N/A
4405	Travel & Training	225	163	110	600	300 -50.0%
4414	Clothing / Cleaning	577	638	550	700	600 -14.3%
4415	Special Services	288	194	185	220	210 -4.5%
4417	Printing and Reprod.	-	12	-	-	- N/A
4418	Contractual Services	101,226	131,362	129,882	106,860	130,090 21.7%
4424	Equipment Rental	7,296	8,124	5,965	8,200	7,500 -8.5%
Services Total		127,183	175,857	161,442	167,910	163,800 -2.4%

45 Sundry Charges

4400	MSC-Insurance	-	14,349	15,303	-	15,690	N/A
4501	Insurance Expense	42,713	18,210	19,681	33,400	20,180	-39.6%
Sundry Charge Total		42,713	32,559	34,984	33,400	35,870	7.4%

46 Capital Outlay

4600	MSC - Capital	164,522	-	-	-	-	N/A
Capital Outlay Total		164,522	-	-	-	-	N/A

Total Municipal Facilities \$ 1,076,146 \$ 924,346 \$ 885,395 \$ 958,350 \$ 962,640 0.4%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Public Works **DIVISION: Municipal Facilities**

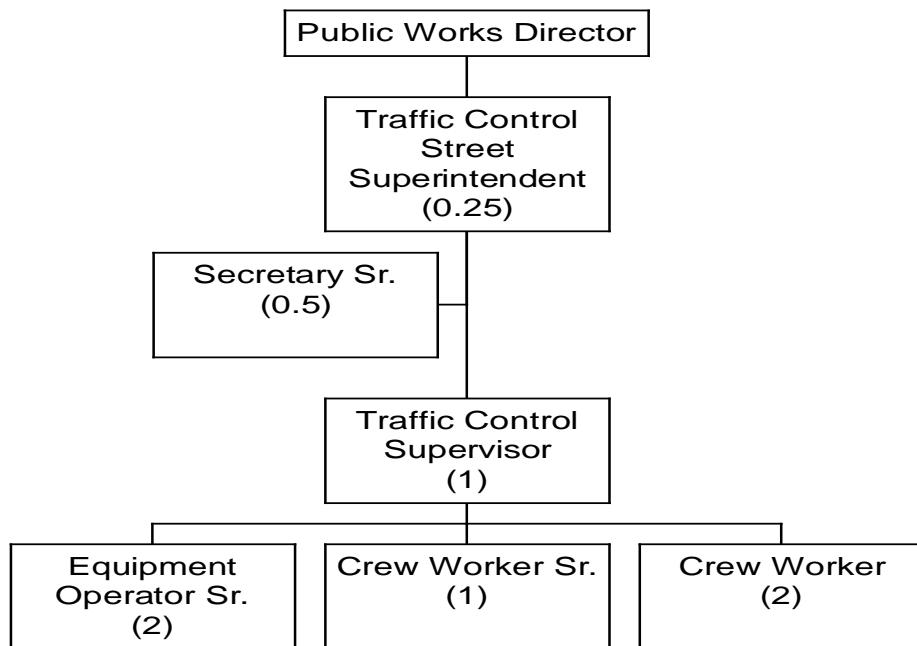
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Pliers, wrenches, socket sets, knives, screwdrivers, etc.	\$ 2,000
4203	Office Supplies	8 toner cartridges @ \$125 each	\$ 1,000
		Pens, pencils, folders, binders, calendars, etc.	100
		Total	\$ 1,100
4207	Clothing Supplies	Uniforms for 7 employees	\$ 2,500
		Boots for 7 employees	940
		Raingear, winter wear, etc.	360
		Total	\$ 3,800
4214	Chemical Supplies	Coolant for chillers	\$ 7,800
4215	Janitorial Supplies	Soap, paper towels, dispensers, tissue, trash bags, etc.	\$ 24,000
4225	Safety Supplies	Eyewear, gloves, hardhats, harness, etc.	\$ 350
4301	Vehicle Repairs	Preventative maintenance for 6 vehicles	\$ 1,800
		Tire replacement	700
		Brake repair	600
		Batteries, hoses, etc.	400
		Unanticipated repairs	2,000
		Total	\$ 5,500
4305	Heating / A.C. Repairs	Parts, repairs, and replacement at all facilities	\$ 50,000
4307	Other Structure Repairs	Downtown, Elm St., 2nd St. and riverfront light repairs	\$ 22,000
4308	Machine Tools Repairs	Welder, compressor, etc. repair	\$ 950
4325	Boat Launch Repairs	Dredging, replacement materials for docks and ramps	\$ 17,000
4401	Telephone	Various radio lines to 911 center at the Peabody Building	\$ 25,000
4414	Cleaning Allowance	Uniform cleaning for 7 employees	\$ 600

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Public Works DIVISION: Municipal Facilities

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	City Building Janitorial Contract	\$ 27,280
		Public Safety Building Janitorial Contract	23,940
		City Building, Peabody Building, and MSC HVAC Service Contract	17,250
		Mosquito Control	13,240
		Municipal Service Center Janitorial Contract	11,400
		Fire/Burglar Alarms for City, Peabody, and MSC	11,310
		Elevators Maintenance for City Building and Peabody Buildings	8,700
		Pest Control for Welcome Center, Peabody, City, and MSC	4,250
		Dixon Hall Janitorial Contract	3,000
		City Building Chiller Maintenance Contract	2,850
		Floor Mats for City Building and Welcome Center	1,970
		Generator Maintenance for City Building, Peabody and MSC	1,270
		Copier Maintenance Contract	1,080
		Public Safety Building Sprinkler System	1,000
		Muzak	780
		Dumbwaiter	770
		Total	\$ 130,090
4424	Equipment Rental	Lift rental for ballfields and Christmas in the Park	\$ 7,500

PUBLIC WORKS TRAFFIC CONTROL



The Traffic Control division is responsible for maintaining the street right-of-ways. It includes street sweeping, signage, and lighting.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 45 - Public Works
 Division 234 - Traffic Control

41 Personnel Services

4101	Salaries - Supervision	\$ 13,195	\$ 13,854	\$ 14,289	\$ 14,260	\$ 14,550	2.0%
4102	Salaries - Clerical	19,692	20,683	21,283	21,330	21,760	2.0%
4103	Salaries - Operational	183,060	194,804	196,308	199,700	202,280	1.3%
4104	Salaries - Overtime	1,018	1,460	2,204	2,210	2,210	0.0%
4106	FICA	12,661	13,780	13,921	14,730	14,930	1.4%
4107	Medicare	2,961	3,223	3,256	3,450	3,500	1.4%
4108	Life Insurance	270	286	288	290	290	0.0%
4109	Health Insurance	93,784	112,557	113,911	114,750	120,690	5.2%
4110	Other Insurance	750	784	749	780	780	0.0%
4111	Workers Compensation	7,260	9,068	7,859	10,400	10,540	1.3%
4112	Employee Assist. Prgm	116	122	116	130	130	0.0%
4115	Unemploy. Insurance	256	232	235	230	230	0.0%
4116	Employee Pension	39,869	44,475	50,207	51,020	57,940	13.6%
Personnel Services Total		374,892	415,328	424,626	433,280	449,830	3.8%

42 Supplies

4201	Fuel	18,677	22,513	21,150	38,520	28,560	-25.9%
4202	Minor Tools	269	723	925	940	840	-10.6%
4203	Office Supplies	964	528	920	950	950	0.0%
4205	Medical & Drug Supply	-	-	15	20	20	0.0%
4207	Clothing Supplies	1,745	1,859	1,925	2,050	2,050	0.0%
4208	Postage	34	16	90	30	80	166.7%
4213	Traffic Control Supplies	27,987	32,160	25,125	33,000	25,000	-24.2%
4229	Miscell. Supplies	-	466	250	-	550	N/A
Supplies Total		49,676	58,265	50,400	75,510	58,050	-23.1%

43 Maintenance & Repairs

4301	Vehicle Repair	43,219	58,834	42,250	50,000	47,000	-6.0%
Maintenance & Repairs Total		43,219	58,834	42,250	50,000	47,000	-6.0%

44 Services

4401	Telephone	3,310	1,211	970	1,250	1,640	31.2%
4402	Medical Exams	297	64	630	120	650	441.7%
4405	Travel & Training	662	416	1,932	850	-	-100.0%
4409	Electric-Purchased	33,723	37,254	35,050	35,250	35,250	0.0%
4414	Clothing / Cleaning	619	645	600	600	600	0.0%
4415	Special Services	1,675	2,248	180	2,000	180	-91.0%
4417	Printing and Reprod.	-	13	-	-	-	N/A
4418	Contractual Services	14,164	18,485	39,185	40,300	56,400	40.0%
Services Total		54,450	60,336	78,547	80,370	94,720	17.9%

45 Sundry Charges

4501	Insurance Expense	16,583	15,223	12,957	14,400	13,290	-7.7%
Sundry Charge Total		16,583	15,223	12,957	14,400	13,290	-7.7%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 234 - Traffic Control (continued)

46 Capital Outlay

4601 Motor Vehicles	\$ -	\$ 210,650	\$ 31,195	\$ 35,000	-100.0%
Capital Outlay Total	-	210,650	31,195	35,000	- -100.0%
Total Traffic Control	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 538,820	\$ 818,636	\$ 639,975	\$ 688,560	\$ 662,890
					-3.7%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT:

Public Works

DIVISION:

Traffic Control

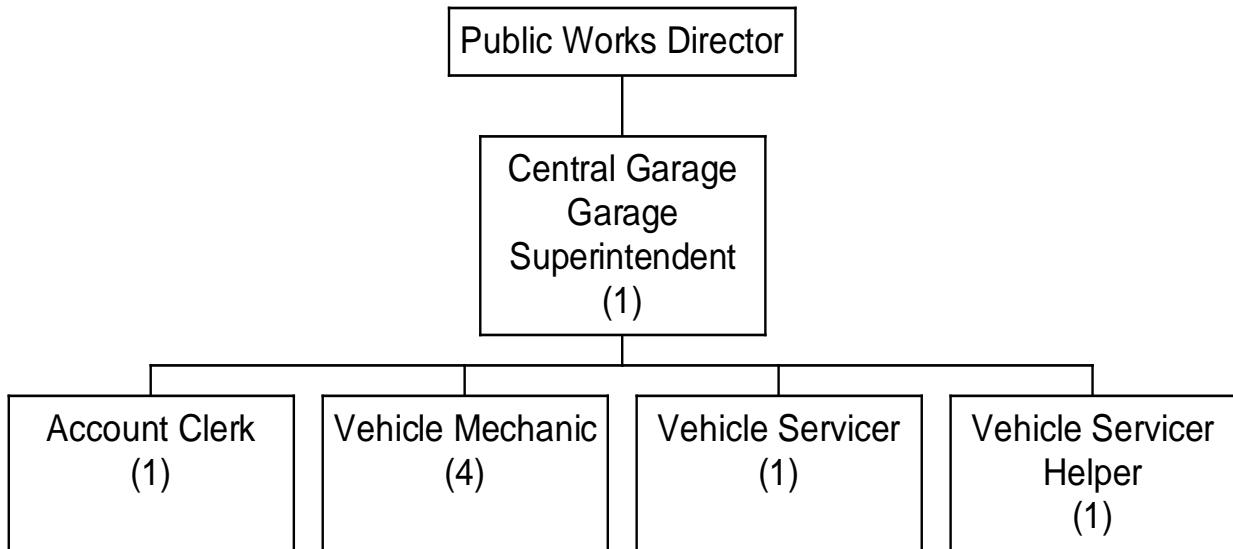
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Saw blades	\$ 300
		Rakes	100
		Shovels	100
		Car wash supplies	100
		Other	240
		Total	\$ 840
4203	Office Supplies	9 - ink cartridges	\$ 900
		Other	50
		Total	\$ 950
4207	Clothing Supplies	6 uniforms	\$ 850
		6 pairs of boots	810
		Winter wear	300
		Hats, gloves, safety glasses, vests, and hearing protection	50
		Other	40
		Total	\$ 2,050
4213	Traffic Control Supplies	Pavement marking tape, paint, and glass beads	\$ 10,000
		Electro sheeting and reflective sheeting	6,000
		150 Stop signs, aluminum nuts, bolts, and screws	5,000
		Aluminum sign blanks and brackets	1,500
		Sign posts	1,000
		Other: walk/don't walk signs.	1,500
		Total	\$ 25,000
4229	Miscellaneous Supplies	Overtime meals during storms or paving projects	\$ 300
		Rehydration drinks	250
			\$ 550
4301	Vehicle Repair	New tires on vehicles	\$ 8,000
		Sweeper brooms and parts	5,000
		Preventive maintenance on vehicles	3,500
		Brake repairs	3,000
		Cylinders, batteries, and hoses	2,500
		Leaf removal equipment repairs	2,000
		Unanticipated repairs	23,000
		Total	\$ 47,000
4401	Telephone	Cell phone allowance	\$ 540
		Landline charges	1,100
		Total	\$ 1,640
4414	Clothing/Cleaning	Cleaning allowance for 4 employees	\$ 600

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Public Works DIVISION: Traffic Control

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Removal of Damaged Trees that are Located in the Public	\$ 28,800
		Leaf Crew to be reimbursed by Henderson Water	\$ 14,000
		Riverbank mowing	11,500
		Floor mats	2,100
		Total	\$ 56,400

**PUBLIC WORKS
CENTRAL GARAGE**



The Central Garage division maintains and repairs all vehicles except those in the Mass Transit department. The garage maintains a fuel farm as well as vehicle parts inventory.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 45 - Public Works
Division 366 - Central Garage

41 Personnel Services

4101	Salaries - Supervision	\$ 53,704	\$ 57,145	\$ 48,160	\$ 58,490	\$ 51,030	-12.8%
4102	Salaries - Clerical	36,529	37,512	38,437	38,450	39,220	2.0%
4103	Salaries - Operational	241,466	227,156	230,187	264,160	219,140	-17.0%
4104	Salaries - Overtime	2,072	4,636	2,485	2,350	2,240	-4.7%
4106	FICA	19,532	19,830	19,154	22,540	19,330	-14.2%
4107	Medicare	4,568	4,638	4,480	5,270	4,520	-14.2%
4108	Life Insurance	347	329	337	380	340	-10.5%
4109	Health Insurance	103,974	104,934	120,985	153,000	143,040	-6.5%
4110	Other Insurance	973	939	892	1,040	920	-11.5%
4111	Workers Compensation	5,838	6,678	5,836	8,560	7,180	-16.1%
4112	Employee Assist. Prgm	154	145	140	170	150	-11.8%
4115	Unemploy. Insurance	403	321	316	350	300	-14.3%
4116	Employee Pension	60,894	64,082	68,349	78,080	74,980	-4.0%
Personnel Services Total		530,454	528,345	539,758	632,840	562,390	-11.1%

42 Supplies

4200	Non-Inventory Parts	4,890	4,180	3,875	4,000	4,000	0.0%
4201	Fuel	3,375	5,316	5,696	7,400	7,690	3.9%
4202	Minor Tools	4,178	8,590	14,975	15,050	11,290	-25.0%
4203	Office Supplies	418	463	645	600	700	16.7%
4204	Cleaning Supplies	228	384	650	450	650	44.4%
4205	Medical & Drug Supply	124	91	85	90	90	0.0%
4207	Clothing Supplies	2,448	2,549	3,085	3,120	3,120	0.0%
4208	Postage	9	2	2	-	-	N/A
4209	Educational Supplies	1,728	2,368	1,728	3,250	3,130	-3.7%
4214	Chemical Supplies	2,658	3,249	3,325	3,400	3,400	0.0%
4229	Miscell. Supplies	-	88	395	-	360	N/A
Supplies Total		20,056	27,280	34,461	37,360	34,430	-7.8%

Division 366 - Central Garage

43 Maintenance & Repairs

4301	Vehicle Repair	9,118	6,717	4,625	6,000	6,000	0.0%
4304	Other Equipment Repair	1,319	494	825	2,000	1,050	-47.5%
4308	Machines Tools Repair	1,066	5,435	2,950	3,500	3,500	0.0%
4309	Radios Repair	775	1,867	-	1,800	-	-100.0%
Maintenance & Repairs Total		12,278	14,513	8,400	13,300	10,550	-20.7%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 366 - Central Garage (continued)

44 Services

4401	Telephone	\$ 1,250	\$ 505	\$ 324	\$ 30	\$ 870	2800.0%
4402	Medical Exams	710	324	370	200	200	0.0%
4405	Travel and Training	2,516	2,002	3,875	4,000	4,000	0.0%
4408	Legal Advertising	-	166	-	-	-	N/A
4414	Clothing / Cleaning	630	645	600	700	600	-14.3%
4415	Special Services	728	224	240	750	240	-68.0%
4417	Printing and Reprod.	-	3	-	-	-	N/A
4418	Contractual Services	3,957	19,617	-	-	-	N/A
Services Total		9,791	23,486	5,409	5,680	5,910	4.0%

45 Sundry Charges

4501	Insurance Expense	7,175	6,154	6,292	6,320	6,450	2.1%
Sundry Charge Total		7,175	6,154	6,292	6,320	6,450	2.1%

46 Capital Outlay

4601	Motor Vehicles	34,496	-	-	-	-	N/A
4605	Machinery & Tools	-	18,309	-	-	-	N/A
Capital Outlay Total		34,496	18,309	-	-	-	N/A

Total Central Garage

\$ 614,250 \$ 618,087 \$ 594,320 \$ 695,500 \$ 619,730 -10.9%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Public Works **DIVISION: City Garage**

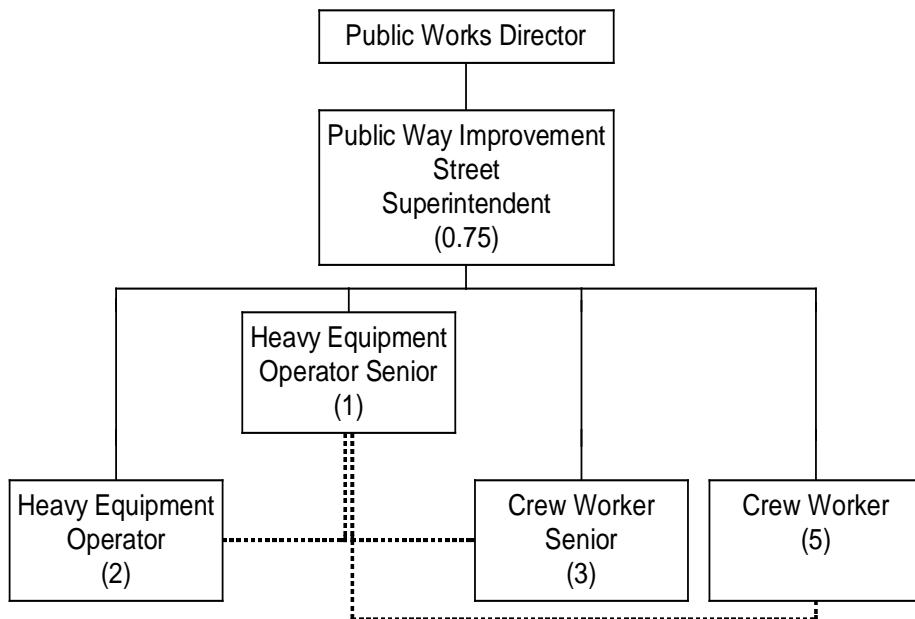
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4200	Non-Inventory Parts	Oil absorb products	\$ 1,500
		Tire repair supplies	1,400
		Spent oil disposal	750
		Hand cleaner and wipers	350
		Total	\$ 4,000
4202	Minor Tools	New tire balancer	\$ 4,990
		Mechanic's tool replacement (\$300 each for 7 mechanics)	3,100
		Drill bits, lights, jack stands, creepers, etc	2,200
		Added tools for service truck	1,000
		Total	\$ 11,290
4203	Office Supplies	Ink cartridges	\$ 490
		Other supplies	210
		Total	\$ 700
4207	Clothing Supplies	Uniforms - winter wear	\$ 2,040
		Boots \$135 for seven employees	1,080
		Total	\$ 3,120
4209	Educational Supplies	Mitchell on Demand Renewal	\$ 1,730
		Updates for scan devices	1,400
		Total	\$ 3,130
4214	Chemical Supplies	Oxygen and acetylene	\$ 3,400
4301	Vehicle Repair	Tires	\$ 1,800
		Brakes, batteries, belts, hoses, etc	1,500
		Preventative maintenance on six vehicles	1,200
		Unanticipated repairs	1,500
		Total	\$ 6,000
4304	Other Equipment Repair	Manager plus program for work orders and archive system	\$ 750
		Other	300
		Total	\$ 1,050
4308	Machines Tool Repair	Inspection of Vehicle Lifts	\$ 2,500
		Repair and Maintenance of wheel balancer, tire changer, etc.	1,000
		Total	\$ 3,500

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Public Works DIVISION: City Garage

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4401	Telephone	Cell phone allowance	\$ 870
4402	Medical	Exams	\$ 200
4414	Clothing/Cleaning	Cleaning allowance for seven employees	\$ 600
4415	Special Services	Ice and Water	\$ 240

PUBLIC WORKS PUBLIC WAY IMPROVEMENT



This Fund is responsible for the upkeep and maintenance of all municipal streets and sidewalks. This includes snow and debris removal, utility cuts, and both major and minor street repairs. The expenses that are reflected in the General Fund are usually for capital outlay. The operational expenses are in the Public Way Improvement Fund.

CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 240	\$ 858	\$ 557	\$ -	\$ -	N/A
3751	LGEA-Coal	9,069	6,265	3,994	-	3,000	N/A
3752	LGEA-Mineral	19,522	23,536	26,515	20,000	25,000	25.0%
3754	State Grant	2,186	-	-	-	-	N/A
3756	Municipal Aid	561,417	563,820	569,754	568,000	570,000	0.4%
3830	Reimbursable Services	4,627	14,683	2,605	6,000	6,000	0.0%
Other Revenue Total		597,061	609,162	603,425	594,000	604,000	1.7%

38 Transfer Miscellaneous

3835	Service Cuts	178,303	110,906	91,450	90,000	90,000	0.0%
3851	Transfer from General	1,234,000	1,119,000	1,030,000	1,225,000	1,122,000	-8.4%
Transfers Miscellaneous Total		1,412,303	1,229,906	1,121,450	1,315,000	1,212,000	-7.8%

PWI REVENUE TOTAL

\$ 2,009,364 \$ 1,839,068 \$ 1,724,875 \$ 1,909,000 \$ 1,816,000 -4.9%

EXPENSE

Department 45 - Public Works
Division 342 - Public Way Improvement

41 Personnel Services

4101	Salaries - Supervision	\$ 39,584	\$ 41,563	\$ 42,868	\$ 42,780	\$ 43,650	2.0%
4103	Salaries - Operational	320,091	337,913	312,881	356,990	348,100	-2.5%
4104	Salaries - Overtime	4,219	8,723	6,511	10,980	10,980	0.0%
4106	FICA	21,223	23,169	21,841	25,430	24,930	-2.0%
4107	Medicare	4,964	5,419	5,108	5,950	5,830	-2.0%
4108	Life Insurance	477	458	502	500	500	0.0%
4109	Health Insurance	158,674	157,478	148,495	199,750	210,090	5.2%
4110	Other Insurance	1,191	1,142	1,208	1,360	1,360	0.0%
4111	Workers Compensation	13,463	19,662	14,875	22,190	21,680	-2.3%
4112	Employee Assist. Prgm	205	198	205	210	210	0.0%
4115	Unemploy. Insurance	443	396	363	390	390	0.0%
4116	Employee Pension	68,035	72,908	77,814	88,110	96,710	9.8%
Personnel Services Total		632,569	669,029	632,671	754,640	764,430	1.3%

CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 342 - Public Way Improvement (continued)

42 Supplies

4201	Fuel	\$ 16,540	\$ 26,591	\$ 26,552	\$ 37,170	\$ 33,850	-8.9%
4202	Minor Tools	1,495	1,940	1,415	1,450	1,500	3.4%
4205	Medical & Drug Supply	-	29	25	50	30	-40.0%
4207	Clothing Supplies	4,157	3,865	5,150	5,300	5,300	0.0%
4213	Traffic Control Supplies	4,277	577	1,850	3,900	1,500	-61.5%
4214	Chemical Supplies	18,748	12,826	28,500	30,000	30,000	0.0%
4229	Miscell. Supplies	-	827	4,650	-	4,800	N/A
Supplies Total		45,217	46,655	68,142	77,870	76,980	-1.1%

43 Maintenance & Repairs

4301	Vehicle Repair	49,542	63,007	54,150	55,000	58,500	6.4%
4312	Walks and Drives	13,833	32,143	28,950	35,000	32,000	-8.6%
4315	Utility Cuts	174,222	121,459	100,000	100,000	100,000	0.0%
4316	Concrete Repairs	324,976	652,946	315,000	350,000	300,000	-14.3%
4317	Asphalt Street Overlay	449,064	398,176	495,000	500,000	450,000	-10.0%
Maintenance & Repairs Total		1,011,637	1,267,731	993,100	1,040,000	940,500	-9.6%

44 Services

4402	Medical Exams	391	912	850	800	900	12.5%
4405	Travel & Training	1,045	404	795	800	3,430	328.8%
4413	Rental Fees	-	-	86	500	500	0.0%
4414	Clothing / Cleaning	1,071	1,025	1,100	1,100	1,100	0.0%
4415	Special Services	5,582	3,365	330	7,000	330	-95.3%
Services Total		8,089	5,706	3,161	10,200	6,260	-38.6%

45 Sundry Charges

4501	Insurance Expense	25,498	27,236	27,147	26,290	27,830	5.9%
Sundry Charges TOTAL		25,498	27,236	27,147	26,290	27,830	5.9%

PWI EXPENSE TOTAL

\$ 1,723,010 \$ 2,016,357 \$ 1,724,221 \$ 1,909,000 \$ 1,816,000 -4.9%

PWI TOTAL NET

\$ 286,354 \$ (177,289) \$ 654 \$ - \$ -

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Public Works DIVISION: Public Way Improvement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Saw Blades	\$ 500
		Rakes	200
		Shovels	200
		Car wash supplies	200
		Black top equipment	200
		Other	200
		Total	\$ 1,500
4207	Clothing Supplies	Uniforms (11 employees at \$200 each)	\$ 2,200
		Boots for 11 employees	1,500
		Winter wear	600
		Hats, gloves, safety glasses, safety vest, and hearing protection	500
		Other	500
		Total	\$ 5,300
4213	Traffic Control Supplies	Barrels and cones	\$ 800
		Black top and crack sealing supplies	700
		Total	\$ 1,500
4214	Chemical Supplies	Salt: 300 tons @ \$92/ton	\$ 27,600
		Weed killer	1,700
		Pre-treat: 1,000 gallons @ \$1.30/gallon	700
		Total	\$ 30,000
4229	Miscellaneous Supplies	Ice and water	\$ 3,350
		Overtime meals during paving projects and storms	950
		Rehydration drinks	500
		Total	\$ 4,800
4301	Vehicle Repair	Unanticipated repairs	\$ 36,000
		New tires	8,000
		Preventive maintenance	6,500
		Cylinders, batteries, and hoses	4,500
		Brake repairs	3,500
		Total	\$ 58,500

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Public Works DIVISION: Public Way Improvement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4312	Walks and Drives	Black top and concrete repair	19,600
		Rock, alleys, and other projects	8,500
		Cold patch / UPM for pot holes	3,000
		Sand for snow removal	900
		Total	\$ 32,000
4315	Utility Cuts	Service cut repairs for HWU, HMG, HMP&L, etc	\$ 100,000
4316	Concrete Repairs	Concrete streets, sidewalks, and curbs repair	\$ 300,000
4317	Asphalt Street Overlay	Major paving and street repair	\$ 450,000
4414	Clothing/Cleaning	Cleaning allowance for 11 employees	\$ 1,100

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 45 - Public Works
Division 342 - Public Way Improvement

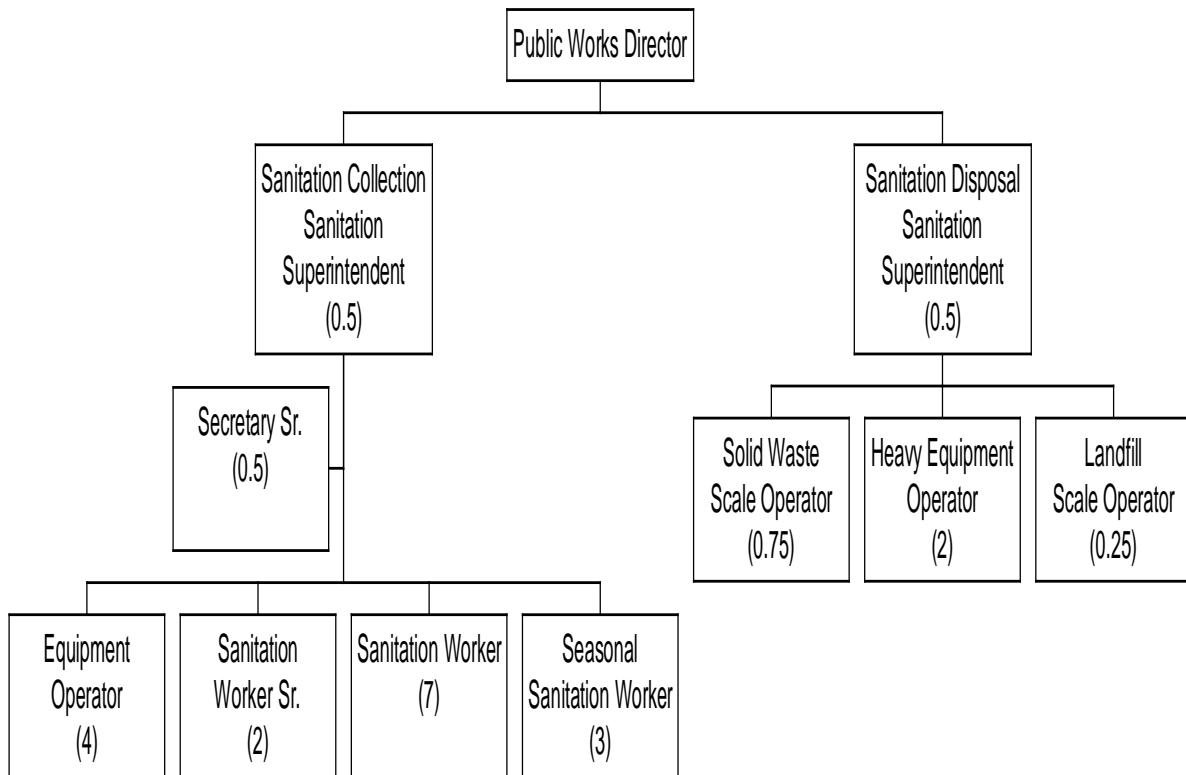
46 Capital Outlay

4601 Motor Vehicles	\$ 37,950	\$ 115,890					N/A
Capital Outlay Total	37,950	115,890	-	-	-	-	N/A
Total Public Way Improvement	\$ 37,950	\$ 115,890	\$ -	\$ -	\$ -	\$ -	N/A

**CITY OF HENDERSON, KY
PAVING OF STREETS AND ROADS
FISCAL 2020**

Branch Name	From	To	Budget
4TH ST	N GREEN ST	N INGRAM ST	\$ 13,500
6TH ST	N ALV рASIA ST	LAMBERT ST	10,500
14TH ST	N ELM ST	N GREEN ST	19,000
BARRET BLVD	41 N	BARRET BLVD	48,600
CLARK ST	1ST ST	CENTER ST	24,700
DR MARTIN LUTHER KING JR AVE	S ALV рASIA ST	S ALVES ST	22,800
DR MARTIN LUTHER KING JR AVE	S ALVES ST	S ADAMS ST	11,500
ILEX DR	COUNTRY DR	SUTTON DR	14,500
JANALEE DR	S MAIN ST	S MAIN ST	7,800
LAKEVIEW DR	WOOD DR	TERRACE CT	10,800
LIEBER ST	BAILEY ST	PRINGLE ST	23,800
LINCOLN AVE	WASHINGTON ST	FRANKLIN ST	12,100
MARYWOOD DR	HILLSIDE DR	JULIANNE PL	22,800
MEADOW ST	CLARK/CENTER ST	THOMPSON ST	15,000
MEADOW ST	THOMPSON ST	WASHINGTON ST	10,000
MEADOW ST	POWELL ST	HELM ST	10,300
MEADOW ST	HELM ST	CLAY ST	11,300
N ELM ST	ROONEY DR	SPRINGWOOD DR	31,800
N ELM ST	SPRINGWOOD DR	HARMONY LN	16,300
N FENCEROW LN	BRIARPATCH LN	END	16,000
S ALVES ST	CLAY ST	DR MARTIN LUTHER KING JR AVE	14,800
S INGRAM ST	WASHINGTON ST	POWELL ST	19,600
WASHINGTON ST	ATKINSON ST/RR	LETCHER ST	10,300
WASHINGTON ST	LETCHER ST	MILL ST	19,700
WASHINGTON ST	MILL ST	POPE ST	17,000
WASHINGTON ST	POPE ST	KLUTEY AVE	8,000
WASHINGTON ST	KLUTEY AVE	MEADOW ST	7,500
			\$450,000

PUBLIC WORKS SANITATION



The Sanitation fund is used to account for the City's sanitation collection, transfer and disposal operations.

Division – Collections The Collections division includes the collection of sanitary residential and commercial waste.

Division – Landfill This division tracks the expenses related to the construction, demolition and debris landfill.

Division – Transfer Station The Transfer Station includes the expenses related to the transportation and disposal of sanitary waste.

CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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REVENUE

32 Service Fees

3210	Refuse Fee	\$ 2,128,224	\$ 2,163,354	\$ 2,256,301	\$ 2,132,000	\$ 2,355,000	10.5%
3211	Recycling Fee	124,222	123,246	122,450	124,000	-	-100.0%
3217	Landfill - Commercial	344,178	212,555	257,290	203,000	257,000	26.6%
3747	Transfer Station Fees	865,351	659,797	599,655	614,000	614,000	0.0%
	Service Fees Total	3,461,975	3,158,952	3,235,696	3,073,000	3,226,000	5.0%

36 Sale of Property

3622	Sale of Vehicles	529	-	-	-	-	N/A
3625	Taxable Sales	9,112	4,128	9,894	6,000	7,000	16.7%
	Sale of Property Total	9,641	4,128	9,894	6,000	7,000	16.7%

37 Other Revenue

3700	Interest Income	447	9,493	84,757	1,000	-	-100.0%
3764	County Contribution	103,536	106,116	158,640	155,000	159,000	2.6%
3776	Scrap Sales	9,696	7,270	6,276	7,000	7,000	0.0%
	Other Revenue Total	113,679	122,879	249,673	163,000	166,000	1.8%

38 Transfer Miscellaneous

3830	Reimbursable Services	7,500	-	-	-	-	N/A
	Transfers Miscellaneous Total	7,500	-	-	-	-	N/A

SANITATION REVENUE TOTAL

\$ 3,592,795 \$ 3,285,959 \$ 3,495,263 \$ 3,242,000 \$ 3,399,000 4.8%

CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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EXPENSE

Department 45 - Public Works
Division 344 - Sanitation Collection

41 Personnel Services

4101	Salaries - Supervision	\$ 26,919	\$ 28,698	\$ 29,547	\$ 29,690	\$ 30,290	2.0%
4102	Salaries - Clerical	19,692	20,683	21,283	21,330	21,760	2.0%
4103	Salaries - Operational	363,300	401,583	398,184	406,350	408,150	0.4%
4104	Salaries - Overtime	185	1,002	66	1,610	1,310	-18.6%
4106	FICA	23,491	26,954	26,706	28,500	28,610	0.4%
4107	Medicare	5,494	6,304	6,246	6,670	6,700	0.4%
4108	Life Insurance	546	572	578	590	590	0.0%
4109	Health Insurance	207,948	229,498	230,476	238,000	250,320	5.2%
4110	Other Insurance	1,492	1,606	1,504	1,610	1,610	0.0%
4111	Workers Compensation	22,704	29,759	24,935	33,490	33,590	0.3%
4112	Employee Assist. Prgm	238	247	239	330	330	0.0%
4115	Unemploy. Insurance	516	451	444	440	440	0.0%
4116	Employee Pension	74,657	87,036	94,989	98,720	111,020	12.5%
Personnel Services Total		747,182	834,393	835,196	867,330	894,720	3.2%

42 Supplies

4201	Fuel	19,741	40,127	37,838	56,470	51,080	-9.5%
4202	Minor Tools	64	91	95	100	100	0.0%
4203	Office Supplies	22	96	75	100	80	-20.0%
4205	Medical & Drug Supply	79	19	25	50	30	-40.0%
4207	Clothing Supplies	6,069	6,234	6,650	6,700	6,700	0.0%
4214	Chemical Supplies	-	10	-	-	-	N/A
4220	Supplies for Resale	5,350	4,525	12,620	6,000	6,500	8.3%
4229	Miscell. Supplies	-	237	425	-	500	N/A
Supplies Total		31,325	51,339	57,728	69,420	64,990	-6.4%

43 Maintenance & Repairs

4301	Vehicle Repair	20,266	72,356	51,500	34,000	45,000	32.4%
4304	Other Equipment Repair	1,223	141	925	1,100	5,950	440.9%
Maintenance & Repairs Total		21,489	72,497	52,425	35,100	50,950	45.2%

44 Services

4401	Telephone	50	49	42	60	600	900.0%
4402	Medical Exams	617	506	1,415	600	1,500	150.0%
4408	Legal Advertising	-	54	-	-	-	N/A
4414	Clothing / Cleaning	1,292	1,297	1,300	1,300	1,300	0.0%
4415	Special Services	1,613	862	420	2,000	420	-79.0%
4417	Printing / Reproduction	-	-	875	-	900	N/A
4418	Recycling Contractor	92,284	93,159	124,775	209,100	138,000	-34.0%
4418	Material Handler	47,056	42,170	42,280	57,960	42,350	-26.9%
4418	Temporary Staffing	55,086	47,652	58,500	65,950	73,180	11.0%
4431	Tri-County Recycling	-	-	-	1,000	1,000	0.0%
4444	Adm/Acct Serv.	260,000	275,000	270,000	270,000	253,000	-6.3%
4522	Audit Expense	2,175	2,175	2,175	2,180	2,180	0.0%
Services Total		460,173	462,924	501,782	610,150	514,430	-15.7%

CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 344 - Sanitation Collection (continued)

45 Sundry Charges

4501 Insurance Expense	\$ 23,599	\$ 23,350	\$ 20,661	\$ 23,940	\$ 23,870	-0.3%
4536 Depreciation Expense	73,244	76,589	76,589	-	-	N/A
Sundry Charges Total	96,843	99,939	97,250	23,940	23,870	-0.3%

46 Capital Outlay

4601 Motor Vehicles	-	-	-	-	149,000	N/A
Capital Outlay Total	-	-	-	-	149,000	N/A

47 Transfers

4725 Transfer to Bond Fund	71,874	104,000	98,485	104,000	105,000	1.0%
Transfer Total	71,874	104,000	98,485	104,000	105,000	1.0%
Total Sanitation Collection	<u>\$ 1,428,886</u>	<u>\$ 1,625,092</u>	<u>\$ 1,642,866</u>	<u>\$ 1,709,940</u>	<u>\$ 1,802,960</u>	<u>5.4%</u>

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Public Works DIVISION: Sanitation Collection

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Shovel, broom, and sprayer	\$ 75
		Other	25
		Total	\$ 100
4203	Office Supplies	Printer ink	\$ 70
		Other	10
		Total	\$ 80
4205	Medical Supplies	Hand Sanitizers	\$ 30
4207	Clothing Supplies	Boots	\$ 3,070
		Uniforms	2,050
		Raingear	420
		Winter wear for 4 employees	900
		Gloves	200
		Other	60
		Total	\$ 6,700
4220	Supplies for Resale	Ten 2-yard dumpsters for resale to commercial customers	\$ 6,500
4229	Miscellaneous Supplies	Trash Cans	\$ 200
		Rehydration drinks	200
		Other	100
		Total	\$ 500
4301	Vehicle Repair	Unanticipated repairs	\$ 23,000
		24 tires for sanitation trucks	8,400
		Cylinders, batteries, and hydraulic hoses	5,600
		Preventive maintenance: two services for eight trucks	4,800
		Brakes	3,200
		Total	\$ 45,000
4304	Other Equipment	Recycling containers	\$ 5,000
		Downtown trash cans	950
		Total	\$ 5,950
4401	Telephone	Cell phone allowance	\$ 540
60		Other charges	60
		Total	\$ 600

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Public Works DIVISION: Sanitation Collection

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4402	Exams	CDL's physicals	\$ 950
		Random drug tests	300
		Post accident drug testing	250
		Total	\$ 1,500
4414	Clothing/Cleaning	Cleaning allowances for 13 employees	\$ 1,300
4415	Special Services	Other	\$ 420
4417	Printing and Reproduction	Copy of holiday schedule to all utility customers	\$ 900
4418	Contractual Services	Recycling contractor	\$ 138,000
		Material handler	42,350
		Temporary staffing	73,180
		Total	\$ 253,530
4431	Tri-County Recycling	City's contribution	\$ 1,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2020**

DEPARTMENT: Public Works

DIVISION:	<u>Sanitation Collection</u>	TOTAL COST:	<u>\$ 149,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER:	<u>57.45.344.4601</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase one garbage truck with tote tipper. This will replace a 2002 truck with over 107,000 miles and in very poor condition.			
PROJECT JUSTIFICATION: This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.			
IMPACT ON OPERATING BUDGET: This purchase will keep repairs and maintenance costs lower.			

CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 345 - Landfill

41 Personnel Services

4101	Salaries - Supervision	\$ 26,805	\$ 28,944	\$ 29,547	\$ 29,690	\$ 30,290	2.0%
4103	Salaries - Operational	122,647	125,989	117,978	131,210	96,630	-26.4%
4104	Salaries - Overtime	13,630	14,968	14,655	20,000	15,540	-22.3%
4106	FICA	9,707	10,318	9,800	11,220	8,840	-21.2%
4107	Medicare	2,270	2,413	2,292	2,630	2,070	-21.3%
4108	Life Insurance	156	150	143	160	120	-25.0%
4109	Health Insurance	59,319	59,374	59,513	63,750	49,170	-22.9%
4110	Other Insurance	430	407	379	440	320	-27.3%
4111	Workers Compensation	4,213	5,260	4,445	6,100	4,810	-21.1%
4112	Employee Assist. Prgm	67	63	59	70	50	-28.6%
4115	Unemploy. Insurance	155	135	113	180	140	-22.2%
4116	Employee Pension	23,932	25,348	26,001	31,310	25,360	-19.0%
Personnel Services Total		263,331	273,369	264,924	296,760	233,340	-21.4%

42 Supplies

4201	Fuel	14,976	15,812	16,430	30,480	22,180	-27.2%
4202	Minor Tools	186	213	285	300	300	0.0%
4203	Office Supplies	30	65	-	-	-	N/A
4207	Clothing Supplies	1,388	1,200	1,050	1,550	900	-41.9%
4208	Postage	35	76	110	180	180	0.0%
4214	Chemical Supplies		451	95		100	N/A
4229	Miscell. Supplies	88	12	195	100	100	0.0%
Supplies Total		16,703	17,829	18,165	32,610	23,760	-27.1%

43 Maintenance & Repairs

4301	Vehicle Repair	29,150	65,609	31,500	60,000	45,000	-25.0%
4302	Office Equipment Repair	-	257	4	-	10	N/A
4304	Other Equipment Repair	4,444	1,817	4,300	5,100	3,900	-23.5%
4312	Walks Drives Fences	7,040	4,607	14,150	8,600	7,600	-11.6%
Maintenance & Repairs Total		40,634	72,290	49,954	73,700	56,510	-23.3%

44 Services

4401	Telephone	11	32	28	30	30	0.0%
4402	Medical Exams	162	139	340	250	350	40.0%
4405	Travel & Training	1,115	713	981	1,470	-	-100.0%
4408	Legal Advertising	-	188	-	-	-	N/A
4409	Electric-Purchased	2,459	4,114	3,975	2,800	4,000	42.9%
4414	Clothing / Cleaning	333	299	280	330	230	-30.3%
4415	Special Services	100	90	90	150	60	-60.0%
4417	Printing and Reprod.	-	18	-	-	-	N/A
4418	Concrete/Tree Grinding	-	-	38,450	54,480	38,450	-29.4%
4418	Contractual Services	59,941	62,239	59,950	64,500	42,500	-34.1%
4419	Professional Services	37,543	53,215	38,500	45,000	45,000	0.0%
4442	Trust Fees	2,761	1,589	1,590	1,600	1,600	0.0%
4470	Disposal/Hauling	-	68,345	146,650	180,000	150,000	-16.7%
Services Total		104,425	190,981	290,834	350,610	282,220	-19.5%

CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 345 - Sanitation Landfill (continued)

45 Sundry Charges

4501	Insurance Expense	\$ 9,752	\$ 9,722	\$ 10,321	\$ 8,920	\$ 10,580	18.6%
4513	ERF Expense	24,287	5,519	-	1,000	1,000	0.0%
4536	Depreciation Expense	47,028	53,052	53,052	-	-	N/A
4565	Landfill Closure	(2,000)	19,000	9,000	-	-	N/A
	Sundry Charges Total	79,067	87,293	72,373	9,920	11,580	16.7%

46 Capital Outlay

4611	Walks, Drives, Fences	-	-	-	7,000	-	-100.0%
	Capital Outlay Total	-	-	-	7,000	-	-100.0%

Total Landfill

\$ 504,160 \$ 641,762 \$ 696,250 \$ 770,600 \$ 607,410 -21.2%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Public Works DIVISION: Landfill

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Welding rods	\$ 100
		Metal cutting saw blades	50
		Rakes	30
		Pump sprayer	20
		Other	100
		Total	\$ 300
4207	Clothing Supplies	Uniforms for 3 employees	\$ 500
		Boots for 3 employees	270
		Winter wear for 1 employee	130
		Total	\$ 900
4214	Chemical Supplies	Degreaser	\$ 50
		Fire extinguishers	50
		Total	\$ 100
4229	Miscellaneous Supplies	Rehydration drinks	\$ 50
		Dumpster parts	50
		Total	\$ 100
4301	Vehicle Repair	Unanticipated repairs	\$ 14,500
		Filters, hoses, cylinders, batteries, and A/C maintenance	12,500
		Tires for vehicles and equipment	10,000
		Preventive maintenance	8,000
		Total	\$ 45,000
4304	Other Equipment	Caterpillar diagnostic program	\$ 2,450
		Cummins diagnostic program	750
		Wireless phone access	500
		Other	200
		Total	\$ 3,900
4312	Walks, Drives, and Fences	Ten loads of rock	\$ 4,500
		Eighteen concrete blocks: 3 x 3 x 6	2,000
		Chain link fence	300
		Fence post	300
		Fertilizer and straw bales	200
		Grass seed	300
		Total	\$ 7,600

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Public Works DIVISION: Landfill

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4402	Exams	CDL renewals	\$ 150
		Random drug testing	\$ 125
		Post accident drug testing	\$ 75
			\$ 350
4409	Electric - Purchase Utilities	Kenergy	\$ 4,000
4414	Clothing / Cleaning	Cleaning allowance for 3 employees	\$ 230
4418	Contractual Services	Concrete/Tree grinding	\$ 38,450
		Clean Sediment Basin	30,000
		Security	5,500
		Heavy Equipment Rental	5,000
		Pump Wells	2,000
		Total	\$ 80,950
4419	Professional Services	Engineering Services for Water Sampling	\$ 34,000
		Kenvirons	11,000
		Total	\$ 45,000
4470	Disposal	Daviess County	\$ 150,000
4513	ERF Expense	Environmental Remediation Fee paid to the State of Kentucky	\$ 1,000
		on a per ton basis	

CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 346 - Transfer Station

41 Personnel Services

4103	Salaries - Operational	\$ 19,774	\$ 22,609	\$ 23,147	\$ 22,120	\$ 22,670	2.5%
4104	Salaries - Overtime	3,354	2,875	3,570	3,550	3,620	2.0%
4106	FICA	1,376	1,557	1,631	1,600	1,630	1.9%
4107	Medicare	322	364	381	380	390	2.6%
4108	Life Insurance	27	32	33	40	40	0.0%
4109	Health Insurance	9,998	12,723	13,369	12,750	13,410	5.2%
4110	Other Insurance	78	87	86	90	90	0.0%
4111	Workers Compensation	572	798	707	870	890	2.3%
4112	Employee Assist. Prgm	13	14	13	20	20	0.0%
4115	Unemploy. Insurance	36	33	35	30	30	0.0%
4116	Employee Pension	4,325	4,910	5,739	5,520	6,330	14.7%
Personnel Services Total		39,875	46,002	48,711	46,970	49,120	4.6%

42 Supplies

4203	Office Supplies	945	900	860	900	900	0.0%
4207	Clothing Supplies	142	262	270	310	310	0.0%
Supplies Total		1,087	1,162	1,130	1,210	1,210	0.0%

43 Maintenance & Repairs

4312	Walks Drives Fences	21,932	-	-	-	-	N/A
Maintenance & Repairs Total		21,932	-	-	-	-	N/A

Division 346 - Transfer Station

44 Services

4401	Telephone	130	130	132	170	140	-17.6%
4414	Clothing / Cleaning	69	81	80	80	80	0.0%
4415	Special Services	24	21	30	30	30	0.0%
4418	Oper. Of Trans. Station	141,589	143,456	143,100	143,900	143,900	0.0%
4470	Hauling & Disposal	1,072,019	955,017	976,800	975,000	980,000	0.5%
Services Total		1,213,831	1,098,705	1,120,142	1,119,180	1,124,150	0.4%

45 Sundry Charges

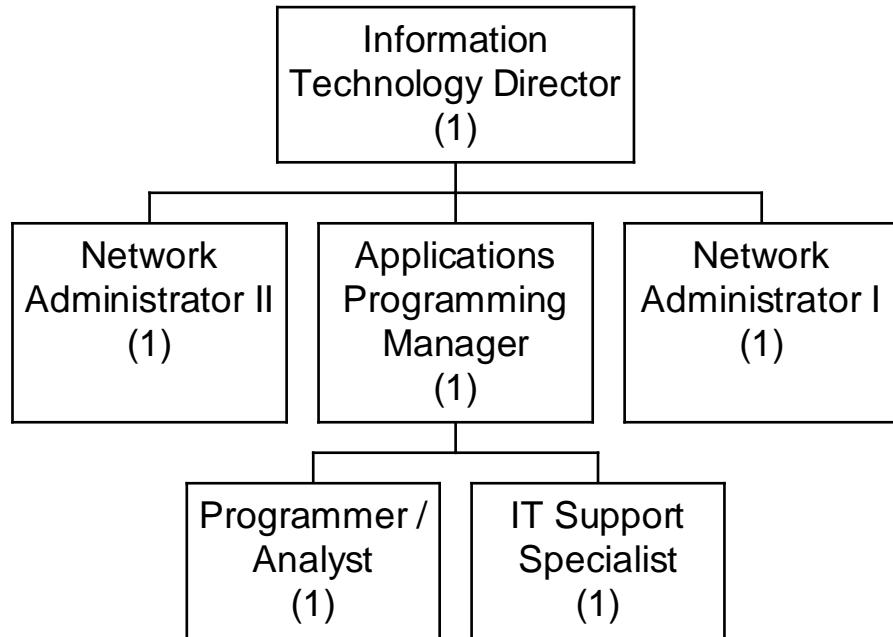
4501	Insurance Expense	-	-	1,114	1,100	1,150	4.5%
4536	Depreciation Expense	20,785	20,785	20,785	-	-	N/A
Sundry Charges Total		20,785	20,785	21,899	1,100	1,150	4.5%
Transfer Station Total		\$ 1,297,510	\$ 1,166,654	\$ 1,191,882	\$ 1,168,460	\$ 1,175,630	0.6%
Total Sanitation		\$ 3,230,556	\$ 3,433,508	\$ 3,530,998	\$ 3,649,000	\$ 3,586,000	-1.7%
SANITATION NET		\$ 362,239	\$ (147,549)	\$ (35,735)	\$ (407,000)	\$ (187,000)	

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Public Works DIVISION: Transfer Station

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Six boxes of ticket paper	\$ 720
		Ten ink cartridges	150
		Other	30
		Total	\$ 900
4207	Clothing Supplies	Uniform and steel toed boots for one employee	\$ 310
4401	Telephone	Landline	\$ 140
4414	Clothing / Cleaning	Cleaning allowance for one employee	\$ 80
4418	Contractual Services	Payment for the Management of the Transfer Station.	\$ 140,000
		Repairs to the load cells - 2	3,000
		Scale inspections	900
		Total	\$ 143,900
4470	Hauling & Disposal	Expense paid to the transfer station operator for transportation	\$ 980,000
		and disposal of sanitary waste at \$30.50 per ton basis	
		estimated at 32,000 tons annually.	

INFORMATION TECHNOLOGY DEPARTMENT



Division – Information Technology #122 – The Information Technology Department is responsible for all computers, software and peripherals.

Duties:

1. Data Entry
2. Email service
3. Personal computer support
4. AS/400 – Power I Series maintenance and coordination
5. Network and internet connectivity
6. Programming
7. Website

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Information Technology	<ol style="list-style-type: none"> 1. Continue to provide the best service possible to the citizens of Henderson within current budgetary constraints. 2. Continue to upgrade personal computers in compliance with our life cycle program and network infrastructure in preparation for VOIP phone system. 3. Work with Tyler Technologies to complete the implementation of the software modules upgrade. 4. Study the possibility of unifying all I.T. functions into one department. 5. Complete the relocation of Information Technology from the basement to the second floor of the Municipal Center.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Department 50 - Information Technology
 Division 122 - Information Technology

41 Personnel Services

4101	Salaries - Supervision	\$ 171,281	\$ 129,011	\$ 132,669	\$ 145,320	\$ 146,190	0.6%
4103	Salaries - Operational	185,965	197,242	203,075	201,520	205,430	1.9%
4104	Salaries - Overtime	3,281	3,406	3,891	2,920	2,980	2.1%
4106	FICA	21,019	19,748	20,416	21,690	21,990	1.4%
4107	Medicare	4,916	4,618	4,775	5,080	5,150	1.4%
4108	Life Insurance	253	241	252	260	260	0.0%
4109	Health Insurance	95,976	97,059	101,829	102,000	107,280	5.2%
4110	Other Insurance	692	659	663	690	690	0.0%
4111	Workers Compensation	457	484	387	550	560	1.8%
4112	Employee Assist. Prgm	109	102	105	110	110	0.0%
4115	Unemploy. Insurance	435	323	326	340	340	0.0%
4116	Employee Pension	63,002	62,641	72,954	75,140	85,320	13.5%
Personnel Services Total		547,386	515,534	541,343	555,620	576,300	3.7%

42 Supplies

4201	Fuel	125	150	144	380	200	-47.4%
4203	Office Supplies	1,455	1,033	1,200	1,500	1,200	-20.0%
4208	Postage	38	264	120	150	120	-20.0%
4209	Educational Supplies	3,846	3,846	6,000	10,500	2,000	-81.0%
4211	Periodicals & Supple.	-	-	-	420	210	-50.0%
Supplies Total		5,464	5,293	7,464	12,950	3,730	-71.2%

43 Maintenance & Repairs

4301	Vehicle Repair	-	555	830	830	600	-27.7%
4302	Office Equip. Repair	157,068	183,102	188,030	188,030	190,330	1.2%
4310	Video Equipment	776	354	634	3,000	3,000	0.0%
Maintenance & Repairs Total		157,844	184,011	189,494	191,860	193,930	1.1%

Division 122 - Information

44 Services

4401	Telephone	3,934	2,025	2,600	2,000	2,600	30.0%
4402	Medical Exams	-	50	-	-	50	N/A
4403	Assoc. Dues/Subscript.	18	-	-	-	-	N/A
4405	Travel & Training	53	80	750	2,000	10,000	400.0%
4408	Legal Advertising	-	670	-	-	700	N/A
4415	Special Services	267	123	210	210	210	0.0%
4417	Printing and Reprod.	57	4	20	80	80	0.0%
4418	Contractual Services	-	10,677	40,000	52,000	12,000	-76.9%
4419	Professional Services	5,730	-	5,000	9,400	9,400	0.0%
4440	Web Services	26,236	20,940	30,000	35,000	34,980	-0.1%
Services Total		36,295	34,569	78,580	100,690	70,020	-30.5%

45 Sundry Charges

4501	Insurance Expense	-	-	855	840	880	4.8%
Sundry Charge Total		-	-	855	840	880	4.8%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 122 - Information Technology (continued)

46 Capital Outlay

4602	Office Furniture	-	115,654	18,813	18,820	-	-100.0%
4607	Data Processing Equip.	121,241		42,154	43,000	55,900	30.0%
	Capital Outlay Total	121,241	115,654	60,967	61,820	55,900	-9.6%
	Total Information Technology		\$ 868,230	\$ 855,061	\$ 878,703	\$ 923,780	\$ 900,760 -2.5%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Information Technology DIVISION: Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Toners	\$ 800
		Computer Paper	300
		Printer Ribbons	200
		Miscellaneous	200
		Total	\$ 1,500
4209	Educational Supplies	Books, Training manuals.	\$ 2,000
4302	Office Equipment and Repair	LOGOS Maintenance	\$ 68,500
		Office365	27,530
		Replacement PCs	15,400
		Replacement Laptops/Toughbooks/Rugged Notebooks	13,500
		Dell/Compellent SAN yearly maintenance	12,000
		Miscellaneous Hardware and Software	10,000
		Antivirus License Renewal/Inbound-outbound email filtering	7,250
		Juniper Network Switches annual maintenance	5,500
		Email Archiver Yearly Maintenance	3,900
		Palo Alto Firewall and Network/Threat Management yearly renewal	3,600
		ManageEngine Desktop Central	3,000
		Dell AppAssure Maintenance	2,700
		Replacement Toughbook for HMG	3,000
		ServIT Maintenance, IBM Printers	2,400
		ManageEngine Service Desk Plus	2,000
		Netwrix auditing software renewal	2,000
		Engineer's Toolkit Renewal	1,500
		Portable computing devices	1,500
		Adobe Creative Cloud Renewal	1,500
		Veeam Maintenance	1,400
		Vmware Maintenance	1,100
		Scrutinizer - Network Threat Analyzer	650
		Dameware Renewal	400
		Total	\$ 190,330
4408	Legal Advertising	Job Advertising	\$ 700
4418	Contractual Services	New World Software Modifications	\$ 8,000
		Miscellaneous Contract Support	4,000
		Total	\$ 12,000

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Information Technology DIVISION: Information Technology

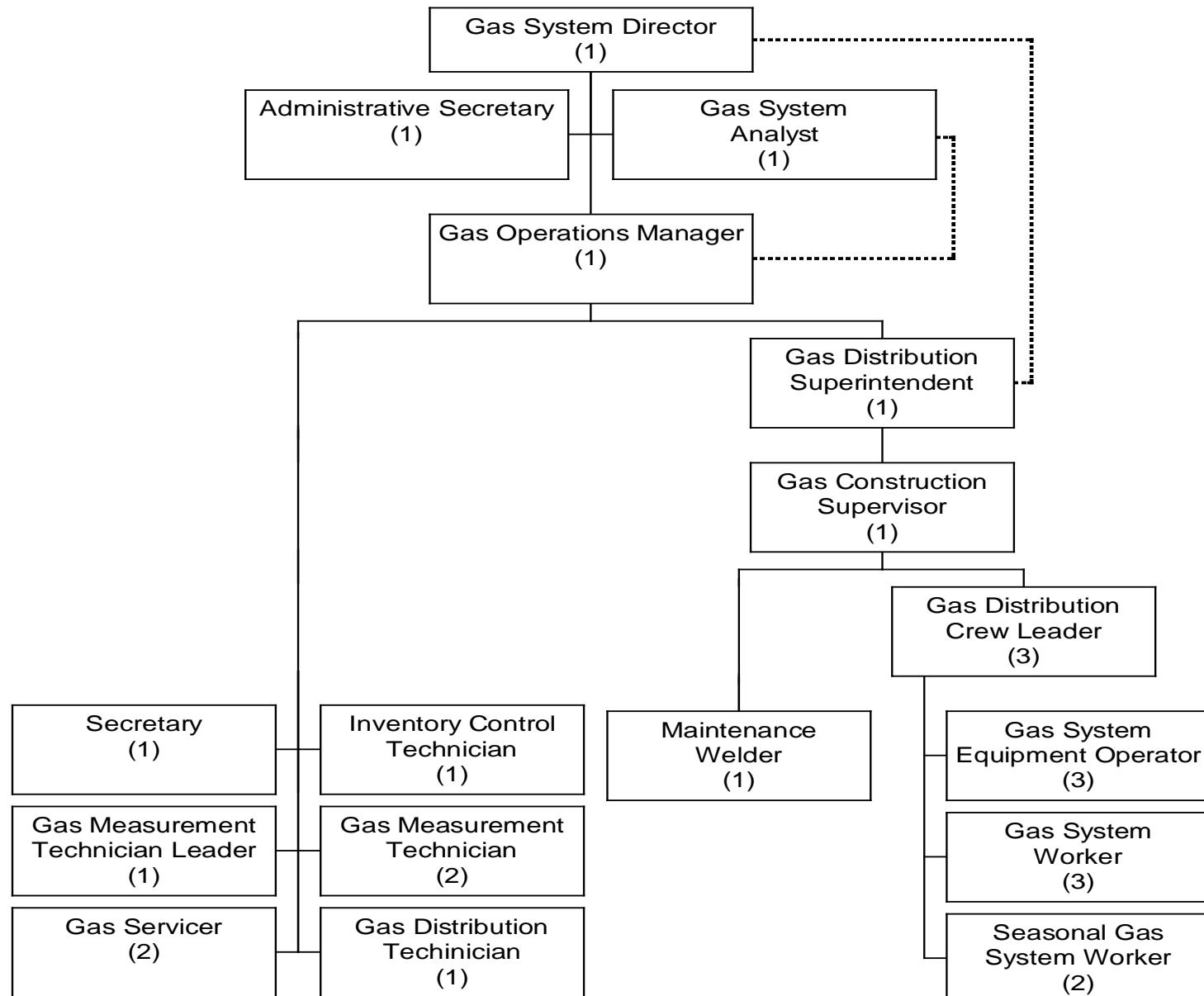
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4419	Professional Services	Business Recovery	\$ 5,400
		Network/Internet Consulting	4,000
		Total	\$ 9,400
4440	Web Services	HMPL Fiber Charges	\$ 18,000
		CivicPlus Website Maintenance Fee	6,000
		HMPL High Speed Internet	5,280
		CivicPlus Mobile App Maintenance Fee	2,200
		CivicPlus Media Storage Fee	2,100
		CivicPlus CRM User Upgrade Renewal	1,400
		Total	\$ 34,980

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2020**

DEPARTMENT: Information Technology

DIVISION:	<u>Information Technology</u>	TOTAL COST:	\$ 55,900
ACCOUNT DESCRIPTION:	<u>Data Processing Equipment</u>	ACCOUNT NUMBER:	<u>10.50.122.4607</u>
DESCRIPTION OF ITEM OR PROJECT: Upgrade our current email server environment with all required software and licensing. Part of this will be paid by HWU.			
PROJECT JUSTIFICATION: The City is currently using Exchange Server 2010 for email services. Exchange Server 2010 will reach end of support on January 14, 2020. On that date Microsoft will no longer provide: Technical support for problems that may occur; Bug fixes for issues that are discovered and that may impact the stability and usability of the server; Security fixes for vulnerabilities that are discovered and that may make the server vulnerable to security breaches; Time zone updates. This upgrade will keep the City in continued compliance with KRS 61.931, et seq.			
IMPACT ON OPERATING BUDGET:			

GAS SYSTEM DEPARTMENT



CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	F. Gas Utility	<p>1. Complete relocation of main and services on Ohio Drive.</p> <p>2. Continue the pipe replacement program on low pressure system that includes N. Main 7th to 12th west side and 7th Street to 12th Street on east of North Main.</p>

CITY OF HENDERSON, KY
Enhance the Economic Climate of the Community
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Administrative	A. Gas Utility	<p>1. Evaluate the potential of another PEAK structure to allow for other prepay.</p>

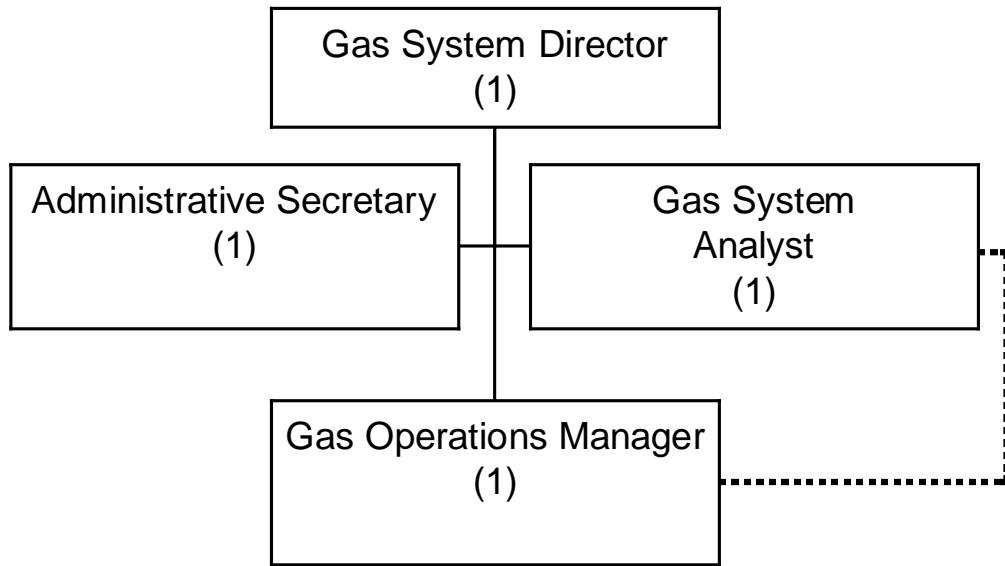
CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	A. Gas Utility	<p>1. Support Kyndle in recruiting a large industrial in our service territory.</p> <p>1. Meritt Drive intermediate conversion.</p>

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2020

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	A. Gas Utility	<p>1. Continue the multi-year gas meter replacement program with the objective of replacing 500 meters yielding no meters in the system with an in-service time greater than 20 years. Replace 100 regulators as needed.</p>

GAS SYSTEM DEPARTMENT ADMINISTRATION



The Gas Administration division is responsible for administration, coordination, control and evaluation of Henderson Municipal Gas in accordance with the requirements of the Pipeline and Hazardous Materials and Safety Administration. Gas Administration responsibilities include purchasing and delivery of natural gas to the two citygate locations.

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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REVENUE

32 Service Fees

3221 Service Charges	\$ 9,200	\$ 6,950	\$ 7,500	\$ 9,700	\$ 7,500	-22.7%
Service Fees Total	9,200	6,950	7,500	9,700	7,500	-22.7%

36 Sale of Property

3623 Sale of Vehicles	4,512	-	2,775	9,500	1,500	-84.2%
3625 Taxable Sales	554	164	530	-	-	N/A
Sale of Property Total	5,066	164	3,305	9,500	1,500	-84.2%

37 Other Revenue

3700 Interest Income	19,542	32,621	75,000	39,800	60,000	50.8%
3730 Insurance Recovery	-	1,428	-	-	-	N/A
3830 Reimbursable Services	3,151	1,418	140,000	330,000	195,000	-40.9%
Other Revenue Total	22,693	35,467	215,000	369,800	255,000	-31.0%

39 Gas Revenue

3900 Gas Sales	14,454,579	15,125,750	15,335,000	15,085,000	14,995,000	-0.6%
3920 Penalties	59,401	84,009	35,000	40,000	40,000	0.0%
3940 Gas Mains	-	5,000	5,000	5,000	5,000	0.0%
3945 Service Lines	30,685	5,988	6,000	6,000	6,000	0.0%
3960 PEAK Return	996,241	296,775	280,000	265,000	460,000	73.6%
3990 Miscellaneous	5,259	4,026	32,700	1,000	1,000	0.0%
Gas Revenue Total	15,546,165	15,521,548	15,693,700	15,402,000	15,507,000	0.7%
GAS REVENUE TOTAL	\$15,583,124	\$15,564,129	\$15,919,505	\$15,791,000	\$15,771,000	-0.1%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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EXPENSE

Department 25 - Gas
Division 771 - Gas Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 177,902	\$ 172,821	\$ 191,156	\$ 191,770	\$ 194,870	1.6%
4102	Salaries - Clerical	37,237	39,235	40,300	42,490	43,330	2.0%
4103	Salaries - Operational	44,263	41,953	50,987	48,470	52,480	8.3%
4104	Salaries - Overtime	-	-	0	270	270	0.0%
4105	Salaries - Other	-	-	-	6,910	6,910	0.0%
4106	FICA	15,194	15,541	17,127	17,530	18,030	2.9%
4107	Medicare	3,553	3,635	4,005	4,100	4,220	2.9%
4108	Life Insurance	168	150	176	170	170	0.0%
4109	Health Insurance	63,984	58,890	71,300	68,000	71,520	5.2%
4110	Other Insurance	461	407	459	460	460	0.0%
4111	Workers Compensation	2,447	2,161	2,262	2,990	3,030	1.3%
4112	Employee Assist. Prgm	71	65	71	80	80	0.0%
4115	Unemploy. Insurance	313	249	274	270	280	3.7%
4116	Employee Pension	48,501	48,566	60,669	60,740	69,940	15.1%
Personnel Services Total		394,094	383,673	438,785	444,250	465,590	4.8%

42 Supplies

4201	Fuel	721	977	1,071	1,500	1,450	-3.3%
4203	Office Supplies	1,730	1,772	2,200	2,300	2,100	-8.7%
4207	Clothing Supplies	-	-	150	150	150	0.0%
4208	Postage	9	23	40	50	50	0.0%
4209	Educational Supplies	-	-	1,250	1,500	1,250	-16.7%
Supplies Total		2,460	2,772	4,711	5,500	5,000	-9.1%

43 Maintenance & Repairs

4301	Vehicle Repair	209	863	900	500	900	80.0%
4302	Office Equip. Repair	275	223	-	-	-	N/A
Maintenance & Repairs Total		484	1,086	900	500	900	80.0%

CITY OF HENDERSON, KY GAS FUND BUDGET FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 771 - Gas Administration (continued)

44 Services

4401	Telephone	\$ 2,775	\$ 2,869	\$ 2,200	\$ 2,200	\$ 2,200	0.0%
4402	Medical Exams	-	153	-	100	150	50.0%
4403	Assoc. Dues/Subscript.	20,247	16,535	21,050	22,030	27,240	23.6%
4405	Travel & Training	9,229	10,966	14,000	14,140	13,930	-1.5%
4406	Boards and Meetings	7	-	-	-	-	N/A
4408	Legal Advertising	-	242	520	500	600	20.0%
4414	Clothing/Cleaning	103	7	-	100	-	-100.0%
4415	Special Services	93	62	100	120	100	-16.7%
4417	Printing and Reprod.	32	14	-	50	-	-100.0%
4418	Contractual Services	7,500	7,500	8,500	8,500	8,500	0.0%
4419	Professional Services	22,170	12,521	22,500	38,650	35,500	-8.2%
4442	Trust Fees	2,620	1,459	1,200	1,500	1,200	-20.0%
4491	Kyndle	12,000	12,000	12,000	12,000	12,000	0.0%
4522	Audit Expense	10,125	10,125	10,125	10,500	10,500	0.0%
Services Total		86,901	74,453	92,195	110,390	111,920	1.4%

45 Sundry Charge

4501	Insurance Expense	165,115	160,017	164,842	168,300	171,720	2.0%
4506	Agency Contributions	967,002	977,000	966,000	966,000	987,000	2.2%
4520	In Lieu of Tax	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	0.0%
4536	Depreciation Expense	220,303	211,350	-	-	-	N/A
Sundry Charge Total		2,752,420	2,748,367	2,530,842	2,534,300	2,558,720	1.0%

46 Capital Outlay

4603	Office Equipment	-	3,995	-	-	-	-	N/A
Capital Outlay Total		-	3,995	-	-	-	-	N/A

47 Transfers

4725	Transfer to Bond Fund	132,134	180,000	181,057	179,000	180,000	0.6%
Transfers Total		132,134	180,000	181,057	179,000	180,000	0.6%

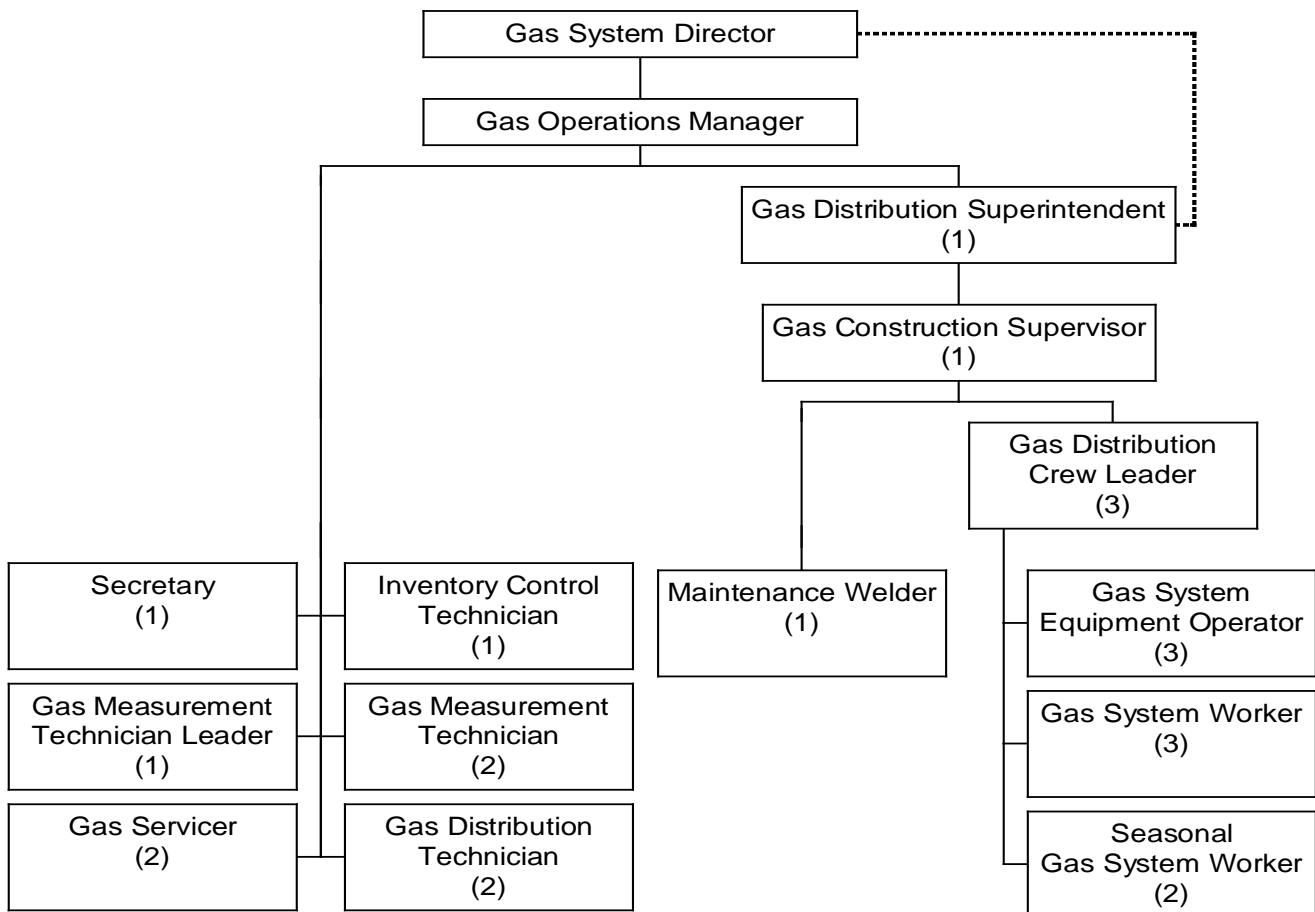
Total Gas Administration

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Gas DIVISION: Gas Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscriptions	American Public Gas Association Membership Dues	\$ 8,000
		Kentucky 811 Membership Fees and Dues	5,580
		APGA Annual Conference	5,000
		American Gas Association	2,300
		Kentucky Gas Association Membership Dues	2,200
		Chamber of Commerce Membership Dues	1,250
		Southern Gas Association	1,030
		APGA DIMP Membership Dues (SHRIMP)	1,000
		National Society of Prof Engineers Association Dues	400
		American Society of Civil Engineers Association Dues	300
		Common Ground Alliance Dues	130
		NACE Corrosion Membership and Certification Dues	50
		Total	\$ 27,240
4418	Contractual Services	Flow GIS	7,500
		Programming support	1,000
		Total	\$ 8,500
4419	Professional Services	McCarter & English	\$ 14,000
		System Upgrade Review for new industrial sites	5,000
		EnerCon Gas Pricing	9,000
		Public Awareness Printed Material and Mailings	4,000
		DLT Solutions Software Renewal Map 3D and AutoCad	1,500
		Advanced Solutions Tech Support AutoCad	1,250
		GIS On-Site Mapping Unit Tech Support	750
		Total	\$ 35,500

GAS SYSTEM DEPARTMENT DISTRIBUTION OPERATIONS



This division accounts for the maintenance and construction for mains and service line installation, and system improvements.

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 772 - Gas Distribution

40 Expenses

4900	Corydon Franchise Fee	\$ 1,400	\$ 1,823	\$ 400	\$ 1,600	\$ 1,000	-37.5%
	Expenses Total	1,400	1,823	400	1,600	1,000	-37.5%

41 Personnel Services

4101	Salaries - Supervision	111,202	154,958	\$ 121,389	121,220	123,660	2.0%
4102	Salaries - Clerical	61,388	55,239	62,244	66,470	64,690	-2.7%
4103	Salaries - Operational	538,764	563,243	593,966	642,310	653,300	1.7%
4104	Salaries - Overtime	11,090	8,859	13,053	18,930	18,730	-1.1%
4105	Salaries - Other	3,040	-	-	-	-	N/A
4106	FICA	44,835	48,307	47,203	52,620	53,340	1.4%
4107	Medicare	10,486	11,298	11,039	12,310	12,480	1.4%
4108	Life Insurance	845	799	817	890	890	0.0%
4109	Health Insurance	265,767	276,665	298,231	357,000	375,480	5.2%
4110	Other Insurance	2,364	2,227	2,116	2,420	2,420	0.0%
4111	Workers Compensation	19,023	21,068	16,653	24,040	23,410	-2.6%
4112	Employee Assist. Prgm	367	349	335	380	380	0.0%
4115	Unemploy. Insurance	927	788	775	810	820	1.2%
4116	Employee Pension	143,424	154,822	169,797	182,310	206,990	13.5%
	Personnel Services Total	1,213,522	1,298,622	1,337,619	1,481,710	1,536,590	3.7%

42 Supplies

4200	Non-Inventory Parts	4,435	4,189	8,500	5,450	6,000	10.1%
4201	Fuel	17,427	29,546	32,668	43,150	44,100	2.2%
4202	Minor Tools	3,534	4,186	5,000	5,000	5,000	0.0%
4203	Office Supplies	3,033	1,408	2,800	2,900	2,800	-3.4%
4204	Cleaning Supplies	928	708	1,000	1,200	1,100	-8.3%
4207	Clothing Supplies	7,619	6,117	11,500	11,910	12,500	5.0%
4208	Postage	44	112	60	60	60	0.0%
4211	Periodicals & Supple.	130	346	750	950	900	-5.3%
4212	Mechanical Supplies	8,578	3,456	3,500	3,550	3,550	0.0%
4213	Traffic Control Supplies	2,379	756	2,000	2,000	2,000	0.0%
4214	Chemical Supplies	6,096	7,630	6,000	6,500	6,000	-7.7%
4218	Natural Gas	10,255,027	10,275,120	10,390,000	10,500,000	10,415,000	-0.8%
4220	Supplies for Resale	-	125	400	-	-	N/A
4225	Safety Supplies	1,872	1,620	1,600	1,500	1,500	0.0%
	Supplies Total	10,311,102	10,335,319	10,465,778	10,584,170	10,500,510	-0.8%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
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Division 772 - Gas Distribution (continued)

43 Maintenance & Repairs

4301	Vehicle Repair	\$ 17,187	\$ 30,893	\$ 41,000	\$ 22,000	\$ 31,000	40.9%
4302	Office Equip. Repair	294	96	100	100	100	0.0%
4303	Instr. & Appar. Repair	12,496	10,012	14,500	14,500	13,000	-10.3%
4304	Other Equipment Repair	17,534	24,067	27,900	34,700	18,000	-48.1%
4306	Building Repair & Maint.	1,603	769	1,200	2,000	1,500	-25.0%
4307	Other Structures Repair	603	225	300	300	300	0.0%
4308	Machines Tools Repair	562	1,547	1,100	900	900	0.0%
4309	Radios Repair	-	373	200	800	800	0.0%
4315	Utility Cuts	6,490	15,590	15,000	15,000	15,000	0.0%
4316	Minor Street Repair	69	-	500	500	500	0.0%
4318	Gas Serv. Line Repairs	45,817	38,588	60,000	50,000	50,200	0.4%
4319	Gas Main Line Repairs	55,476	42,084	145,000	380,000	264,500	-30.4%
4320	Gas Meter Repairs	36,963	52,668	51,000	43,500	57,450	32.1%
4321	Regulator Repair/Maint	22,438	29,736	26,000	26,150	28,680	9.7%
Maintenance & Repairs Total		217,532	246,648	383,800	590,450	481,930	-18.4%

44 Services

4401	Telephone	18,792	14,650	16,000	13,800	15,000	8.7%
4402	Medical Exams	561	1,233	600	500	500	0.0%
4403	Assoc. Dues/Subscript.	-	271	150	-	-	N/A
4405	Travel & Training	8,420	7,588	15,500	17,730	16,490	-7.0%
4408	Legal Advertising	1,254	873	900	800	800	0.0%
4409	Electric-Purchased	1,292	1,445	1,400	1,200	1,400	16.7%
4414	Clothing / Cleaning	1,908	1,835	2,000	2,100	2,000	-4.8%
4415	Special Services	502	592	750	750	750	0.0%
4417	Printing and Reprod.	80	-	20	-	-	N/A
4418	Contractual Services	43,636	51,479	72,500	93,400	66,500	-28.8%
4419	Professional Services	7,671	5,022	17,500	21,850	25,500	16.7%
4424	Equipment Rental	304	122	-	2,000	-	-100.0%
Services Total		84,420	85,110	127,320	154,130	128,940	-16.3%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2020

Account Number	Account Description	2017 Actual	2018 Actual	2019 Projection	2019 Budget	2020 Proposed Budget	% Change
Division 772 - Gas Distribution (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ 49	\$ -	\$ 109,500	\$ 109,000	\$ 25,000	-77.1%
4602	Office Furniture	45,165	-	-	-	-	N/A
4605	Machinery & Tools	-	-	65,000	70,000	-	-100.0%
4607	Data Processing Equip.	1,000	-	-	-	-	N/A
4608	Instrument & Apparatus	5,237	6,850	12,850	13,300	25,000	88.0%
4621	Gas Service Lines	-	-	11,000	11,000	11,700	6.4%
4622	Gas Main Lines	-	-	8,000	8,000	8,000	0.0%
4623	Gas Meters	-	-	7,000	7,000	9,700	38.6%
4624	System Improvements	-	-	-	4,700	4,500	-4.3%
Capital Outlay Total		51,451	6,850	213,350	223,000	83,900	-62.4%
Total Gas Distribution							
<u>\$11,879,427 \$11,974,372 \$12,528,267 \$13,035,060 \$12,732,870 -2.3%</u>							
GAS EXPENSE TOTAL							
<u>\$15,247,920 \$15,368,718 \$15,776,757 \$16,309,000 \$16,055,000 -1.6%</u>							
GAS NET							
<u>\$ 335,204 \$ 195,411 \$ 142,748 \$ (518,000) \$ (284,000)</u>							

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Gas DIVISION: Gas Distribution

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Current NACE and other Code Books	\$ 600
		Revised NFPA - 54 books	200
		Revised 49 CFR 192 books	100
		Total	\$ 900
4303	Instruments & Apparatus Repair	Replace oldest locator with new unit	\$ 4,000
		Annual required certification and repairs	3,800
		Replacement of modems	1,500
		Annual calibration of 4 locators	1,200
		Battery packs for mini-max	700
		Battery packs	700
		Reed switch boards for mini-max	1,100
		Total	\$ 13,000
4304	Other Equipment Repair	Replacement parts for YZ odorizer at P1 and P2.	\$ 5,800
		Complete pump assembly for odorizer	3,500
		JT-1220 drill rods	3,000
		Mueller stopper and tapping equipment parts	2,000
		Security fencing maintenance	1,500
		Bi-annual inspection of EF processors	800
		Slings, chains, and binders	500
		Copy machine maintenance and parts	500
		Drilling mud and thread lube	400
		Total	\$ 18,000
4418	Contractual Services	Seasonal contract employees	\$ 57,500
		Mowing Gas Stations and Bush Hogging Large Lot	5,000
		Action Pest Control, Sitex, Matts, Xeroz printing, etc	4,000
		Total	\$ 66,500
4419	Professional Services	Field Services Tapping and Plugging	\$ 6,500
		Pronto Form Management	5,000
		Cathodic protection and DIMP support	3,500
		Heath Calibration	500
		Other - Design support industrial projects	10,000
		Total	\$ 25,500
4424	Equipment Rental	Small excavator	\$ 2,000
		Trailer	500
		Total	\$ 2,500

CITY OF HENDERSON, KY
MAJOR IMPROVEMENT DETAIL INFORMATION
FISCAL YEAR 2020

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 205,000</u>
ACCOUNT DESCRIPTION:	<u>Gas Main Line Repairs</u>	ACCOUNT NUMBER:	<u>20.25.772.4319</u>
DESCRIPTION OF ITEM OR PROJECT: Completion of Ohio Drive project. This is a reimburable project through grant.			
PROJECT JUSTIFICATION: Support large industry users on Ohio Drive and county/city effort for improved roadway.			
IMPACT ON OPERATING BUDGET: This purchase will keep repairs and maintenance costs lower.			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2020**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 25,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicle</u>	ACCOUNT NUMBER:	<u>20.25.772.4601</u>

DESCRIPTION OF ITEM OR PROJECT:

Purchase of a new pickup truck to replace either unit 772-178, 772-179 or 772-180 whichever vehicle is in the most need of replacement at time of purchase. These are 2010 models.

PROJECT JUSTIFICATION:

This will keep the City current with the vehicle and machinery replacement plan. This keeps operating costs low because older, high mileage vehicles are rotated out.

IMPACT ON OPERATING BUDGET:

This purchase will keep repairs and maintenance costs lower.

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 25,000</u>
ACCOUNT DESCRIPTION:	<u>Instruments & Apparatus</u>	ACCOUNT NUMBER:	<u>20.25.772.4608</u>

DESCRIPTION OF ITEM OR PROJECT:

Instruments including a remote methane leak detector and SCADA System

PROJECT JUSTIFICATION:

For monitoring and maintain the gas system

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2020**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 11,700</u>
ACCOUNT DESCRIPTION:	<u>Gas Service Lines</u>	ACCOUNT NUMBER:	<u>20.25.772.4621</u>

DESCRIPTION OF ITEM OR PROJECT:

Install services for new customers including double meter set valves

PROJECT JUSTIFICATION:

New Services for residential and commercial customers

IMPACT ON OPERATING BUDGET:

This purchase will keep repairs and maintenance costs lower.

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 8,000</u>
ACCOUNT DESCRIPTION:	<u>Gas Main Lines</u>	ACCOUNT NUMBER:	<u>20.25.772.4622</u>

DESCRIPTION OF ITEM OR PROJECT:

Residential, Commercial or Industrial gas main lines

PROJECT JUSTIFICATION:

For new customers

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2020**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 9,700</u>
ACCOUNT DESCRIPTION:	<u>Gas Meters</u>	ACCOUNT NUMBER:	<u>20.25.772.4623</u>
DESCRIPTION OF ITEM OR PROJECT: Residential, Commercial or Industrial gas meters			
PROJECT JUSTIFICATION: Meters for new customer			
IMPACT ON OPERATING BUDGET: This purchase will keep repairs and maintenance costs lower.			
DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 4,500</u>
ACCOUNT DESCRIPTION:	<u>System Improvements</u>	ACCOUNT NUMBER:	<u>20.25.772.4624</u>
DESCRIPTION OF ITEM OR PROJECT: Mini Rectifier system for north end of system.			
PROJECT JUSTIFICATION: New Services for residential and commercial customers			
IMPACT ON OPERATING BUDGET: This purchase will keep repairs and maintenance costs lower.			



SECTION D

OTHER

INFORMATION

CAPITAL EXPENDITURES BY CLASSIFICATION AND FUND
Fiscal 2020

	General	Gas	Construction	HART	Sanitation	Total
4601 Vehicles	\$ 711,000	\$ 25,000		\$ 107,000	\$ 149,000	\$ 992,000
4602 Office Furniture						-
4603 Office Equipment	9,000					9,000
4605 Machinery & Tools	7,500					7,500
4607 Data Proc. Equip.	55,900					55,900
4608 Instr. & Apparatus		25,000				25,000
4611 Walk, Drives, Fences			\$ 905,000			905,000
4612 Streets						-
4617 Buildings			195,000			195,000
4621 Gas Service Lines		11,700				11,700
4622 Gas Main Lines		8,000				8,000
4623 Gas Meters		9,700				9,700
4624 System Improve.		4,500		95,000		99,500
4650 Riverfront Impr.			166,000			166,000
	\$ 783,400	\$ 83,900	\$ 1,266,000	\$ 202,000	\$ 149,000	\$ 2,484,300

City of Henderson, KY

Recap of all Capital Projects

General Fund Capital

<u>Division Number</u>			
10-20-232	Fire	Fire pumper	\$ 600,000
10-35-451	Parks	Copier	\$ 9,000
10-40-231	Police	3 - Police Pursuit Vehicles	\$ 111,000
10-40-231		Rifles	\$ 7,500
			<hr/>
10-50-122	Information Technology	Email Server	\$ 55,900
			<hr/>
		Total General Fund	\$ 783,400

Gas Fund Capital

<u>Division Number</u>			
20-25-772	Gas Distribution	Pickup truck	\$ 25,000
20-25-772		Leak Detector and Other Apparatus	25,000
20-25-772		Gas Service Lines	11,700
20-25-772		Gas Main Lines	8,000
20-25-772		Gas Meters	9,700
20-25-772		System Enhancements	<hr/> 4,500
		Total Gas Fund	\$ 83,900

Construction Fund Capital

<u>Division Number</u>			
51-90-298	City Manager	Sidewalk - Green River Road	\$ 207,000
51-90-298		Wathan Lane	355,000
51-90-298		Wathen Lane Bridge	318,000
51-90-298		Sidewalk - Water Street	25,000
51-90-298		Gathering Place Restrooms	105,000
51-90-298		Fire Station Architectural Design	50,000
51-90-298		Wash bay at the MSC	40,000
51-90-298		Riverfront Improvements	<hr/> 166,000
		Total Construction Fund	\$ 1,266,000

HART Capital

<u>Division Number</u>			
56-30-015	Mass Transit	Full-size Pickup	\$ 35,000
		16 X 2 Cutaway	<hr/> 72,000
			<hr/> \$ 107,000
56-30-015	Mass Transit	Relocation of Fuel Island	<hr/> \$ 95,000
			<hr/>
		Total HART Fund	\$ 202,000

City of Henderson, KY Recap of all Capital Projects

Sanitation Fund Capital		
<u>Division Number</u>		
57-45-345 Collections	New Rear Compactor Truck	\$ <u>149,000</u>
	Total Sanitation Fund	<u>\$ 149,000</u>
	GRAND TOTAL - ALL FUNDS	<u>\$ 2,484,300</u>

**City of Henderson, KY
Vehicles and Equipment -
Replacement Schedule**

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement			
							Excellent	Good	Fair	Poor	Inoperable	2020	2021	2022	2023
Human Resources															
124-297	Ford	Fusion	2016	9,683			X								\$ 20,200
Codes															
233-003	Chevrolet	Impala	2006	52,879				X							\$ 20,200
233-005	Chevrolet	Impala	2007	95,011				X							\$ 20,200
233-154	Chevrolet	Impala	2009	48,903					X						\$ 20,200
233-351	Ford	Escape	2017	9,232			X								\$ 28,000
Engineering															
341-333	Ford	Escape	2017	9,124			X								\$ 28,000
Finance - including pool cars															
121-193	Chevrolet	Impala	2011	45,754				X							\$ 20,200
121-331	Ford	Fusion	2017	11,654			X								\$ 20,200
121-332	Chevrolet	Malibu	2001	18,564				X							\$ 20,200
Accounting - utility meter reading and servicing															
123-009	Ford	Ranger	2007	97,842					X				\$ 20,500		
123-121	Ford	Ranger	2008	74,060				X					\$ 20,500		
123-156	Ford	Ranger	2009	58,546					X					\$ 20,500	
123-238	Ford	F-150	2013	36,338			X							\$ 20,500	
123-273	Ford	F-150	2014	26,117				X						\$ 20,500	
123-320	Nissan	Frontier	2016	21,243				X						\$ 20,500	
123-321	Nissan	Frontier	2016	13,390				X						\$ 20,500	
123-322	Nissan	Frontier	2016	24,587				X						\$ 20,500	
123-357	Nissan	Frontier	2017	1,128				X						\$ 20,500	
123-381	Nissan	Frontier	2018	110											
Fire															
232-002	E-One	Pumper	1999	109,800						X			\$ 600,000		
232-005	Ford	Explorer	2005	101,784				X					\$ 35,000		
232-009	Ford	F-350	2006	25,802				X						\$ 35,000	
232-013	Trailer	16' Utility	2005	N/A				X						\$ 15,000	
232-014	Pierce	Pumper	2005	100,076					X					\$ 600,000	
232-016	E-One	Pumper	1999	105,137						X				\$ 600,000	
232-017	Trailer	Roadmaster	2006	N/A				X						\$ 25,000	
232-019	Hackney	Rescue	2004	89,697				X						\$ 300,000	
232-024	E-One	Pumper	1999	108,469						X				\$ 600,000	
232-114	Ford	F-250	2008	37,547				X						\$ 25,000	
232-190	Sutpen	Pumper	2010	56,001				X						\$ 600,000	
232-200	Ford	Taurus	2011	88,260				X						\$ 22,500	
232-233	Ford	Explorer	2013	42,714				X						\$ 25,000	
232-259	Chevrolet	Impala	2014	55,563				X						\$ 22,500	
232-287	Ferrara	Pumper	2015	30,659				X						\$ 600,000	
232-316	Ford	Rescue	1997	19,531					X					\$ 300,000	
232-352	Champion	Defender	2009	174,124		A				X					
232-361	Ferrara	Ladder	2017	7,347			X							\$ 1,100,000	

**City of Henderson, KY
Vehicles and Equipment -
Replacement Schedule**

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement					
							Excellent	Good	Fair	Poor	Inoperable	2020	2021	2022	2023	2024 or after	
Parks																	
451-001	Ford	F-350	1997	76,723						X			\$	25,000			
451-002	Ford	F-150	2006	88389 INOP				X							\$	18,500	
451-007	John Deere	Tractor	2007		2,128			X							\$	25,000	
451-010	Ford	F-150	2007	79,495				X							\$	18,500	
451-012	Ford	F-350	2006	22,319				X							\$	22,500	
451-112	Vermeer	Stump Cutter	2007					X							\$	20,000	
451-165	Ford	F-150	2010	93,945				X							\$	18,500	
451-177	John Deere	Tractor	2010		840		X								\$	25,000	
451-204	Ford	F-150	2011	133,873				X							\$	18,500	
451-279	Ford	F-150	2007	70,175				X							\$	18,500	
451-137	Ford	F-350	2008	31,227				X							\$	35,000	
451-336	John Deere	Tractor	2016		170		X								\$	25,000	
Golf																	
452-217	John Deere	5045E	2012		1,060				X							\$	25,000
452-363	John Deere mower	250BG	2018		145			X								\$	27,000
Recreation																	
456-120	Ford	Ranger	2008	41,526					X							\$	21,000
456-235	Ford	F-150	2013	51,696					X							\$	21,000
456-274	Ford	Fusion	2014	24,178				X								\$	20,200
Police																	
231-007	Ford - unmarked	Crown Vic	1999	138,039						X					\$	37,000	
231-012	Boston	Whaler	2006		113			X								\$	65,000
231-053	Ford - unmarked	Crown Vic	2006	132,636					X						\$	37,000	
231-086	Ford - unmarked	Crown Vic	2003	158,028					X				\$	37,000			
231-094	Ford	Crown Vic	2006	150,145					X				\$	37,000			
231-099	Ford	Crown Vic	2006	105,988					X				\$	37,000			
231-130	Ford	Crown Vic	2008	161,513					X				\$	37,000			
231-148	Ford	Crown Vic	2009	98,606					X				\$	37,000			
231-151	Ford	Crown Vic	2009	106,694					X						\$	37,000	
231-162	Ford	Pick Up	2010	24,929					X							\$	22,500
231-166	Ford	Crown Vic	2010	99,962					X						\$	37,000	
231-167	Ford - unmarked	Crown Vic	2010	68,087					X						\$	37,000	
231-168	Ford - unmarked	Crown Vic	2010	76,515					X						\$	37,000	
231-170	Ford	Crown Vic	2010	95,400					X						\$	37,000	
231-181	Ford	Crown Vic	2010	60,570						X					\$	37,000	
231-182	Ford	Crown Vic	2010	105,903					X						\$	37,000	
231-191	Brunswick	Boat			375				X								
231-194	Ford - unmarked	Taurus	2011	53,079					X						\$	37,000	
231-195	Chevrolet	Caprice	2011	72,304					X						\$	37,000	
231-196	Chevrolet	Caprice	2011	88,509					X						\$	37,000	
231-221	Chevrolet	Caprice	2012	75,858					X						\$	37,000	
231-222	Chevrolet	Caprice	2012	53,476					X						\$	37,000	
231-224	Chevrolet	Caprice	2012	71,900					X						\$	37,000	
231-225	Chevrolet	Caprice	2012	76,187					X						\$	37,000	
231-228	Ford - unmarked	Taurus	2013	76,782					X						\$	37,000	

**City of Henderson, KY
Vehicles and Equipment -
Replacement Schedule**

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement			
							Excellent	Good	Fair	Poor	Inoperable	2020	2021	2022	2023
<u>Police (continued)</u>															
231-229	Ford - unmarked	Taurus	2013	47,192				X							\$ 37,000
231-230	Ford - unmarked	Taurus	2013	45,349				X							\$ 37,000
231-231	Ford - unmarked	Taurus	2013	72,103				X							\$ 37,000
231-253	Chevrolet - unmarked	Impala	2014	30,350				X							\$ 37,000
231-254	Chevrolet	Impala	2014	31,303				X							\$ 37,000
231-255	Chevrolet	Impala	2014	33,050				X							\$ 37,000
231-256	Chevrolet	Impala	2014	51,329				X							\$ 37,000
231-257	Chevrolet - unmarked	Impala	2014	38,210				X							\$ 37,000
231-263	Chevrolet	Pickup	1999	199,949		A				X					
231-270	Nissan	Altima	2005	108,241		A			X						
231-283	Scion	HB Scion	2015	12,214			X								\$ 20,000
231-286	Dodge	Challenger	2015	12,571			X								\$ 37,000
231-288	Ford - unmarked	Taurus	2015	38,899				X							\$ 37,000
231-289	Dodge	Charger	2015	44,789				X							\$ 37,000
231-290	Dodge	Charger	2015	29,339				X							\$ 37,000
231-291	Dodge	Charger	2015	26,058				X							\$ 37,000
231-292	Dodge	Charger	2015	20,719				X							\$ 37,000
231-293	Dodge	Charger	2015	28,618				X							\$ 37,000
231-294	Dodge	Charger	2015	34,294				X							\$ 37,000
231-295	Dodge	Pick Up	2015	20,045				X							\$ 22,500
231-310	Dodge	Charger	2016	36,254					X						\$ 37,000
231-311	Dodge	Charger	2016	31,372				X							\$ 37,000
231-312	Dodge	Charger	2016	31,572				X							\$ 37,000
231-313	Dodge	Charger	2016	21,960				X							\$ 37,000
231-319	Chevrolet	Monte Carlo	2004	158,258		A				X					
231-327	Ford	Explorer	2016	40,737					X						\$ 37,000
231-330	Ford	Explorer	2016	23,107				X							\$ 37,000
231-341	Ford - unmarked	Taurus	2017	12,578				X							\$ 37,000
231-342	Ford - unmarked	Taurus	2017	15,192				X							\$ 37,000
231-343	Chevrolet	Silverado	2014	42,335					X						\$ 22,500
231-345	Dodge	Charger	2017	19,197				X							\$ 37,000
231-346	Dodge	Charger	2017	9,843				X							\$ 37,000
231-347	Dodge	Charger	2017	12,166				X							\$ 37,000
231-348	Dodge	Charger	2017	13,315				X							\$ 37,000
231-365	Ford - unmarked	Taurus	2018	4,625				X							\$ 37,000
231-368	Dodge	Charger	2018	4,283				X							\$ 37,000
231-369	Dodge	Charger	2018	5,367				X							\$ 37,000
231-370	Dodge	Charger	2018	3,945				X							\$ 37,000
231-371	Dodge	Charger	2018	3,190				X							\$ 37,000
231-372	Chevrolet	Trail Blazer	2007	200,260		A			X						
231-378	Ford	E350	1998	159,976		A			X						
231-379	Chrysler	Town & Country	2005	131,724		A			X						

**City of Henderson, KY
Vehicles and Equipment -
Replacement Schedule**

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2020	2021	2022	2023	2024 or after
Municipal Facilities																
014-006	Ford	F250/SB	1997	118,046					X				\$	45,000		\$ 65,000
014-007	Ford	Bucket	2004	12,885					X							\$ 32,000
014-104	Ford	F-250	2008	86,955				X								\$ 32,000
014-132	Ford	F-250	2008	88,743				X								\$ 22,500
014-199	Ford	F-150	2011	34,951			X									\$ 32,000
014-268	Chevrolet	Van	2014	40,405				X								\$ 22,500
014-356	Dodge	Pickup	2001	88,419					X							
PW Administration																
341-278	Ford	Explorer	2015	42,802			X									\$ 28,000
Traffic Control																
234-004	Striper	Lazer 111	2004	N/A				X								\$ 14,500
234-005	Ford	Flush	1992	20,497					X				\$	125,000		\$ 35,000
234-007	Ford	F-350	2001	58,702					X							\$ 49,000
234-009	Giant	Vac.	2005													
234-011	Dodge	One Ton Dump	1999	104,639			A			X						
234-014	Ford	Dump	1990	21,971						X						\$ 95,000
234-015	Crack/sealer		2002	N/A						X						\$ 20,000
234-016	Arrow Sign		2002	N/A				X								\$ 30,000
234-018	Ford	F-250	2003	212,670					X				\$	35,000		
234-019	Line Lazer Paint Machine		2006	N/A						X						\$ 14,500
234-026	Chipper	Woodchuck	1990			2,419				X						\$ 30,000
234-101	Sterling	Sweeper	2007	90,151					X				\$	220,000		
234-106	Ford	F-250	2008	94,408					X							\$ 32,000
234-131	Freightliner	Dump	2008	10,115				X								\$ 95,000
234-133	Ford	F-250	2008	89,503					X							\$ 32,000
234-232	Ford	F-450	2013	25,435				X								\$ 40,000
234-266	GVM	Leaf Loader	2014			520			X							\$ 50,000
234-315	Ford	F-250	2016	20,621				X								\$ 32,000
234-358	Freightliner	Sweeper	2017	2,814			X									\$ 220,000
Public Way Improvement																
342-001	GMC	Dump	2004	35,695				X								\$ 125,000
342-007	Case	Backhoe	2006			3,582		X								\$ 80,000
342-009	Ford	Dump	1989	85,303					X				\$	40,000		
342-010	Ford	Dump	1996	96,252				X								\$ 125,000
342-023	GMC	Dump	1999	83,434					X							\$ 125,000
342-024	Ford	Dump	1989	38,458					X							\$ 125,000
342-026	Case	Boom Mower	1998			10000+			X							
342-033	Caterpillar	Roller	2003	799			X									\$ 40,000
342-034	PSI	Grader	2003	1,191				X								\$ 75,000
342-035	New Holland	Loader	2004	2,879				X								\$ 135,000
342-036	Gehl	Loader	2004			895		X								\$ 50,000
342-057	Ford	Dump	1988	44,851					X				\$	125,000		
342-105	Ford	F-250	2008	97,477				X								\$ 35,000
342-109	Ford	F-250	2008	79,314				X								\$ 35,000

**City of Henderson, KY
Vehicles and Equipment -
Replacement Schedule**

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement			
							Excellent	Good	Fair	Poor	Inoperable	2020	2021	2022	2023
<u>Public Way Improvement (continued)</u>															
342-117	Dodge	2500	2008	95,195							X				\$ 32,000
342-125	Freightliner	Dump	2007	24,510							X				\$ 95,000
342-136	John Deere	Tractor	2008		1,991						X				\$ 75,000
342-173	Case	Backhoe	2009		2,278						X				\$ 80,000
342-185	Chicago Pneumatic	Air Compressor	1987		1,502						X				\$ 10,000
342-189	Freightliner	Dump	2011	24,751							X				\$ 95,000
342-207	Case	Loader	2011		800						X				\$ 125,000
342-215	Case	Mini exc.	2012		989						X				\$ 50,000
342-359	Ford	Ranger		76702											
342-260	Ford	F-250	2014	36,703							X				\$ 32,000
342-282	Ford	F250	2015	26,180							X				\$ 32,000
342-314	Ford	F-250	2016	17,217							X				\$ 32,000
342-334	Ford	F-450	2017	19,356			X								\$ 125,000
342-344	Freightliner	Dump	2018	2,519			X								
<u>Central Garage</u>															
366-002	Ford	F250	2006	55,715				X							\$ 23,000
366-004	Ford	F350	2006	193,028		A					X				
366-012	Ford	F-150	2007	39,306				X							\$ 23,000
366-013	Ford	F-150	2007	35,712				X							\$ 23,000
366-123	Ford	F-150	2008	78,950				X							\$ 23,000
366-325	Ford	F-350	2016	11,247			X								\$ 45,000
	Floor scrubber	Addition to the fleet													
<u>Information Technology</u>															
122-335	Ford	Freestar	2006	27,215					X						\$ 23,000
Total General Fund															<u>\$ 711,000 \$ 653,500 \$ 876,000 \$ 353,500 \$ 9,370,600</u>

**City of Henderson, KY
Vehicles and Equipment -
Replacement Schedule**

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement					
							Excellent	Good	Fair	Poor	Inoperable	2020	2021	2022	2023	2024 or after	
<u>Gas Administration</u>																	
771-004	Chevrolet	Impala	2006	83,800						X			\$	25,000			
771-155	Chevrolet	Impala	2009	94,700					X							\$ 20,200	
<u>Gas Distribution</u>																	
772-006	Ford	F-350	2004	33,323	2,346				X	X						\$ 35,000	
772-014	Freightliner	Dump Truck	2002	44,001	1,483			X		X			\$	55,000			
772-019	Ford	F-350SD	2006	50,641	5,208	A					X						
772-027	Caterpillar	Backhoe	1997		798	A											
772-045	Air Compressor		2000		381				X							\$ 10,000	
772-108	Ford	F-150	2007	95,303		C			X		X					\$ 80,000	
772-116	Case	Backhoe	2007		3,613			X									
772-126	Ford	F-350	2008	75,005	7,891	C				X						\$ 10,000	
772-139	Light tower				3,011				X								
772-144	Forklift		2000		1,181			X		X							
772-145	Ford	F150	2009	122,210					X			\$	25,000				
772-178	Ford	F-150	2010	102,000						X						\$ 22,500	
772-179	Dodge	Caravan	2010	60,942						X						\$ 25,000	
772-180	Ford	F-150	2010	109,200						X						\$ 22,500	
772-183	Ford	F-150	2011	65,020			X									\$ 22,500	
772-187	Ditch Witch	Boring mach.	2008		781			X		X						\$ 100,000	
772-197	Vermeer	Mighty Mole	2011		320			X								\$ 55,000	
772-234	Ford	F-150	2013	76,000				X								\$ 24,000	
772-237	Chevrolet	C3500	2013	48,167	5,028			X								\$ 46,000	
772-248	Ford	F-150	2013	33,928				X								\$ 22,500	
772-250	Vermeer	walk behind	2014		94			X								\$ 11,000	
772-251	Welder		2013		342			X								\$ 13,000	
772-262	Ford	F450	2015	9,580	998			X								\$ 53,360	
772-269	Ditchwitch	Trencher	2014		894			X								\$ 57,580	
772-275	Pow-R Mole	Boring mach.	2014		352			X								\$ 13,600	
772-284	Ford	F-350	2015	34,455	3,457			X								\$ 46,000	
772-324	Ditchwitch	Trencher	2016		660	X										\$ 57,580	
772-338	Nissan	Rogue	2017	7550			X									\$ 28,000	
772-366	Dodge	Ram 1500	2018	2100			X									\$ 35,000	
772-374	Ford	F-150	2018	4,312			X									\$ 24,000	
772-375	Ditch Witch	RT 45	2017		47			X								\$ 55,000	
772-377	Dodge	Cargo van	2018	3294			X									\$ 22,000	
772-380	Ford	F-350	2018	705	46	X										\$ 62,000	
Total Gas Fund												\$	25,000	\$	25,000	\$	55,000
																\$ 35,000	
																\$ 799,320	

City of Henderson, KY
Vehicles and Equipment -
Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2020	2021	2022	2023	2024 or after
Cemetery																
453-003	John Deere	Backhoe	2003		3,349						X					\$ 50,000
453-124	Ford	F-150	2008	67,715				X								\$ 22,500
453-172	John Deere	Backhoe	2009		1,792			X								\$ 30,000
453-203	Ford	F-150	2011	45,684				X								\$ 22,500
453-239	John Deere	Utility Cart			1,698											\$ 30,000
453-241	Chevrolet	C3500	2013	3,677			X									
453-280	Chevrolet	Silverado	2002	113,053		A				X						
453-317	Ford	F-350	2016	1,183			X									\$ 30,000
453-355	John Deere	Utility cart	2018		316		X									\$ 14,000
Total Cemetery Fund												\$ -	\$ -	\$ -	\$ -	\$ 199,000
HART																
015-039	Champion	Defender	2009	246,740		A				X						
015-041	Startrans	Senator	2012	160,908		A				X						
015-042	Startrans	Senator	2012	162,017		A				X						
015-043	Chevy	E350 Starcraft	2013	117,125		A				X						
015-044	Chevy	Goshen GC11	2014	106,477				X				\$ 72,000				
015-339	Dodge	Ram	2017	4,411			X					\$ 35,000				
015-350	Ford	E-350	2017	12,733			X									\$ 75,000
015-353	Ford	E-450	2017	61,110			X									\$ 75,000
015-354	Ford	E-450	2017	31,636			X									\$ 75,000
015-382	Nissan	Frontier	2019	303			X									\$ 20,500
015-048	Ford	SENT 2	2019	350			X									\$ 70,000
015-049	Ford	SENT 2	2019	350			X									\$ 70,000
015-050	Ford	SENT 2	2019	350			X									\$ 70,000
015-051	Ford	SENT 2	2019	350			X									\$ 70,000
Total HART Fund												\$ 107,000	\$ -	\$ -	\$ -	\$ 525,500
Sanitation Collections																
344-004	Sterling	Roll-off	2001	36,850			X									
344-005	Sterling	SC7000	2002	107,102				X				\$ 149,000				
344-102	Freightliner	FC-80	2007	53,548				X								\$ 149,000
344-176	Freightliner		2010	88,843				X								\$ 149,000
344-188	Freightliner		2011	69,001				X								\$ 149,000
344-244	Freightliner		2013	55,003			X									\$ 149,000
344-261	Freightliner		2014	42,196				X								\$ 149,000
344-309	Freightliner		2016	26,764			X									\$ 149,000
344-362	Freightliner	M2106	2018	9,996			X									\$ 149,000

**City of Henderson, KY
Vehicles and Equipment -
Replacement Schedule**

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement			
							Excellent	Good	Fair	Poor	Inoperable	2020	2021	2022	2023
<u>Landfill</u>															
345-006	Caterpillar	D-6	1986		21,825				X						\$ 345,000
345-007	Ford	Flush	1986	41,726		B				X					\$ 475,000
345-014	Caterpillar	Scraper	1992		5,107				X						\$ 25,000
345-016	Kubota	Tractor	2003		1,631				X						\$ 20,500
345-128	Ford	F-150	2008		25,052				X						\$ 30,000
345-174	Caterpillar	416B	1996		3,745					X					
345-227	Caterpillar	953D	2012		9,229					X					
345-236	Ford	F-150	2013	29,705					X						
345-364	Caterpillar	M314F	2018		258		A	X			X				
345-376	Chevrolet	Silverado 1500	2001	144,305											\$ 1,789,500
Total Sanitation Fund															
Grand Total															\$ 12,683,920

Notes:

A - Reserve vehicle or equipment and either has been replaced or is not scheduled to be replaced.

B - Will be replaced by unit 234-005.

C - Will be replaced in fiscal 2019.

Glossary of Terms

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of when related cash is actually received or spent.

ADA - Americans with Disabilities Act – a federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services, and buildings.

Adopted Budget - Appropriation of funds by the City Commission at the beginning of each fiscal year.

Ad Valorem (Property) Tax - Tax levied on the assessed value of real and personal property.

Allocation - A sum of money set aside for a specific purpose.

Appropriation - A general term used to denote the amount authorized in the budget for expenditure by a department or division.

Assessed Valuation - Appraised value of property adjusted by a classification factor, to determine the basis for distributing the tax burden to property owners.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget - Management of the financial plan with the objective of ensuring that expenditures do not exceed revenues.

Bond - A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which payment of the original investment plus interest is guaranteed by a specified future date.

Bond Rating - A system of appraising and rating the investment value of individual bond issues.

Budget - A financial plan for a specific period of time (fiscal year) incorporating an estimate of planned expenditures and financing sources.

Budget Amendment - A legal procedure utilized by the City staff and City Commission to revise a budget appropriation during the fiscal year.

Budget Calendar - The schedule of key dates which the City staff follows in the preparation, adoption, and administration of the budget.

Budget Control - The control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within limitations of available appropriations and revenues.

Budget Document - The official publication prepared by the City Manager which presents the proposed budget to the citizens and governing body. The budget document is also available on the City's website at www.cityofhendersonky.org

Budget Message - A general discussion of the proposed budget presented in writing as part of the budget document. The transmittal letter explains the current budget issues compared to the background of financial experiences in recent years and present recommendations made by the City Manager.

Budget Ordinance - The official enactment by the Mayor and City Commission legally authorizing City officials to obligate and expend resources.

Budgeted Positions - The number of positions scheduled for a department. However, the number of staff on board may vary from the budgeted position level because of employee terminations, delays in hiring, or other authorized changes in position or staff levels.

Capital Assets - Property and equipment with a unit value of \$5,000 or more (depending on asset classification) and an estimated useful life of five years or more.

Capital Budget - A financial plan of proposed capital expenditures and the means of financing them.

Capital Expenditures - A capital expenditure is a purchase of any item over a specified amount depending upon the type asset (i.e., small tools, vehicles, and infrastructure) with a useful life of five years or more. Items purchased meeting the criteria are tracked in the asset management system.

Cash Basis - A basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Cash Flow - A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

CDBG - Community Development Block Grant – a federally funded program designed to assist low-income residents.

CAD – Computer assisted dispatching.

Compensated Absences - City employees are granted vacation and sick leave in varying amounts. The City records vested vacation and sick leave benefits as earned in the accounting records for GAAP basis only.

Comprehensive Plan - A long-term plan to control and direct the use and development of property in the City. It is also used to make strategic decisions regarding the water and sewage lines, infrastructure, and roads.

Consumer Price Index - A statistical description of price levels provided by the U. S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Debt Limit - A maximum amount of debt that can be legally incurred.

Debt Service Fund - A governmental fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Department - An administrative segment of the City that indicates management responsibility for an operation or a group of related activities within a functional area. Departments are the basic units of the budget.

Depreciation – The expensing of the cost of a capital asset over the estimated useful life of a capital asset. Only used in enterprise funds.

Designated Contingency - Funds set aside for a specific purpose by the City Commission to be used as needed.

Disbursement - Payment for goods or services received which results in a decrease in net financial resources; also referred to as expenditure.

EDA – Abbreviation for Economic Development Administration

Encumbrance - The commitment of appropriated funds to purchase an item or service.

Enterprise Fund - An enterprise fund is used for governmental functions that are self-supporting. Enterprise funds belong to a group of funds called “proprietary” and account for operations that provide services to the community at large. The City utilizes an enterprise fund to account for the operations of the Sanitation, Landfill and Gas operations, which are funded by charges to commercial and residential customers.

ERF - Abbreviation for Environmental Remediation Fee.

Expenditure - The outflow of funds paid for an asset, good, or service.

FAA - Abbreviation for Federal Aviation Administration.

Fiscal Year (FY) - The City’s accounting period of twelve months, that begins July 1 and ends June 30.

Franchise Fee - An annual assessment paid by utilities for the privilege of doing business in the City of Henderson.

Fringe Benefits - Payments made by the City to cover pensions, health insurance, life insurance, Social Security and Medicare tax, worker's compensation, and other benefits on behalf of city employees.

Fund - An accounting entity that has a set of self-balancing accounts and records all financial transactions for specific activities or government functions. The City utilizes the following fund types: general fund, special revenue funds, debt service fund, capital project fund, enterprise funds, trust funds, and an internal service fund.

Fund Balance - The total dollars remaining after current expenditures are subtracted from the sum of the beginning fund balance and current resources. The goal is to maintain a fund balance reserve of one-quarter or three months of the General Fund expenditure budget and \$6,000,000 for the Gas fund.

GAAP - Generally Accepted Accounting Principles – guidelines for financial accounting and reporting which set uniform minimum standards for accepted accounting practices. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

General Fund - The fund used to account for all financial activities of the City except those required to be accounted for in another fund.

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from taxes but is backed by the full faith and credit of the City.

GIS - Abbreviation for Geographic Information System.

Governmental Funds - An accounting entity used to account for operations that rely mostly on current assets and current liabilities. Governmental funds include the General Fund, Special Revenue Funds, Capital Projects Fund, and the Debt Service Fund.

Governmental Service Charge - Expense for payment to another fund for services provided.

Grants - Contributions by another government or other organization to support a particular function.

HUD - Housing and Urban Development – a federally funded program that assists low income families in attaining decent, safe, and sanitary housing.

Infrastructure - The physical assets or foundation of the City, including parks, sidewalks, culverts, bridges, drainage, and street system. This term is also frequently used to describe specifically the City's street and drainage system.

Interfund Transfer - Contributions and operating transfers to another fund of the City.

Intergovernmental Revenue – Revenue received from other governments or local agencies.

Internal Service Fund - An accounting entity used to account for operations that provide services to City departments at cost. Like enterprise funds, internal service funds belong to the “proprietary” group of funds. The City’s health insurance operations are accounted for through the use of an internal service fund.

Licenses & Permits - Fees collected for the issuance of licenses and permits such as building permits.

KIA – Abbreviation for Kentucky Infrastructure Authority

KADD – Kentucky Area Development Districts. These are state agencies that help local officials and citizen unite to provide for the planned growth of their area and provide technical and management assistance to local communities on a broad range of topics.

Millage Rate - The rate at which real and personal property is taxed, with one mill equal to \$1 per \$1,000 of assessed taxable value.

Modified Accrual Basis - The basis of accounting under which revenues are recognized when they become both measurable (i.e. an amount can be determined) and available to finance expenditures of the current period. Available means collected in the current period or soon enough thereafter to be used to pay liabilities of the current period.

Non-Departmental - Expense items of a particular fund which do not relate directly to an operating department or program.

Operating Budget - The portion of the City budget pertaining to daily operations that provides basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, goods, and services.

Operating Expenditures - Expenditures for goods and services which primarily benefit the current period and are not defined as capital or personal services.

Other Financing Sources - Long-term debt proceeds, operating transfers, and proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

Pilot – Payment In Lieu Of Tax.

PEAK – Abbreviation for Public Energy Authority of Kentucky

PVA – Property Valuation Administrator

Penalties & Interest - Fees collected for delinquent payments.

Personal Property - Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks and taxable bonds).

Personal Services - Expenses for salaries, wages, overtime, the City's contribution to FICA, workers compensation, health/life insurance, and employee retirement benefits.

Proprietary Funds - Accounting entities to account for operations similar to a private enterprise with a balance sheet that incorporates long-term debt obligations, assets and liabilities, and depreciation. Enterprise funds and internal service funds are “proprietary” funds.

Real Property - Immobile property such as land, natural resources above and below the ground, and buildings and fixed improvements to land.

Refunding Bond - A certificate of debt issued by a government, which is used to pay the principal and interest on existing debt.

Restricted Fund Balance - A designation used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

Restitution - An act to make good or give an equivalent for any loss, damage, or injury.

Revenue - Funds that the City receives as income. It includes such items as taxes, license fees, service charges, fines, penalties, and grants.

Revenue Bond - Bonds whose principal and interest are payable from pledged revenue sources, and are not legally backed by the full faith and credit of the City.

Special Revenue Fund - A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose such as the Public Works Fund, CDBG, Cemetery, etc.

Tax Exemption - Immunity from the obligation of paying taxes in whole or in part.

Vehicle Property Tax - Taxes levied on vehicles designed primarily for use upon public roads.