



CITY OF HENDERSON, KENTUCKY FISCAL 2021 BUDGET

Betty Smithhart Photography



SECTION A

INTRODUCTION

City of Henderson, Kentucky

Fiscal 2021 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

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City of Henderson, KY

Fiscal 2021 Budget

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Steve Austin, Mayor

Commissioners:

Patti Bugg

X Robert Royster, III

Bradley S. Staton

Austin P. Vowels

The City of Henderson

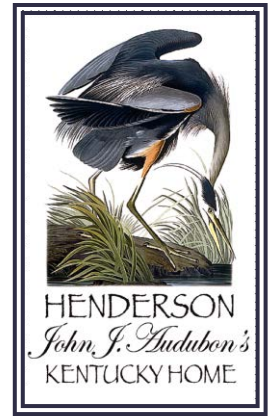
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William L. "Buzzy" Newman, Jr., City Manager

Dawn S. Kelsey, City Attorney

Maree Collins, City Clerk

Donna Stinnett, Public Information Officer



May 12, 2020

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 2021 Operating Budget

I am pleased to submit to you the fiscal year 2021 operating budget for the City of Henderson. As always, the Department Heads and staff have again worked carefully with me to present a complete and 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 \$71,148,000 which is a decrease of \$2,331,000 or 3.2% from the amended fiscal 2020 budget of \$73,479,000. Most, or 45.4%, of the reduction is in the General Fund which is down \$1,057,000 from the prior year. The Gas Fund's budget decreased \$661,000 from fiscal 2020. The combined decrease from the two largest funds accounted for \$1,718,000 or nearly 73.7% of the total decrease.

The total fund balance reflected in the audit on June 30, 2019 for the General Fund was approximately \$8.98 million. The Finance Director has projected that the current fiscal year will conclude with General Fund expenses exceeding revenue by \$250,000. With this projection, the fund balance for the General Fund should be approximately \$8.73 million as of June 30, 2020.

I am recommending that \$1,000,000 or 11.5% of the fund balance be re-appropriated in the fiscal 2021 budget. If all \$1,000,000 is needed, the ending fund balance at June 30, 2021 will be \$7.73 million. That will represent 25.6% of the fiscal 2021 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 eleventh time for the fiscal year 2020 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 2021 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:

Nearly every discussion, plan, action, thought, and breathe has centered around coronavirus-19. How do you provide vital governmental services without endangering the lives of employees and the lives of the public that they serve? With dwindling resources, how do you support and help citizens, businesses, and the community during an epic and extraordinary global event? How do you prepare an action plan and a build a budget when there is so much uncertainty?

Kentucky State Budget Director John Hicks wrote "The revenue outlook has changed dramatically due to Covid-19 pandemic. The projected downturn in revenues is remarkable in the overall magnitude, but equally so in the swiftness in which it will impact the State's General Fund and Road Fund." More than 600,000 unemployment claims have been filed in Kentucky in the past six weeks, roughly 25% of the state's workforce. Prior to the pandemic, unemployment rates were at historic lows. Fourth quarter Road Fund receipts are expected to drop 36.8% to 55.2% below the same time period last year.

The effect of the economic slowdown on payroll taxes and net profit taxes are a great concern. Capital needs continue to be a pressing issue. The fire department has three pumps, each 20 years-old, that need to be replaced.

Priorities and Issues for the Upcoming Year:

- Study the composition of the new County Employee Retirement System and how will future pension costs change.
- Engage an architectural firm to prepare the plans for renovations of the IBT building for its use as a fire station and develop a timetable 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 major 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: Delaying capital improvements for fiscal 2020 will only increase the impact on future budgets. Fire apparatus, police pursuit vehicles, heavy equipment are needed, and maintenance and repairs costs are becoming a huge concern. The average cost for vehicles and heavy equipment are estimated to be over \$1.0 million for the next three fiscal years.

There is also the need to replace or refurbish Fire Sta. 2. This facility is 48 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.

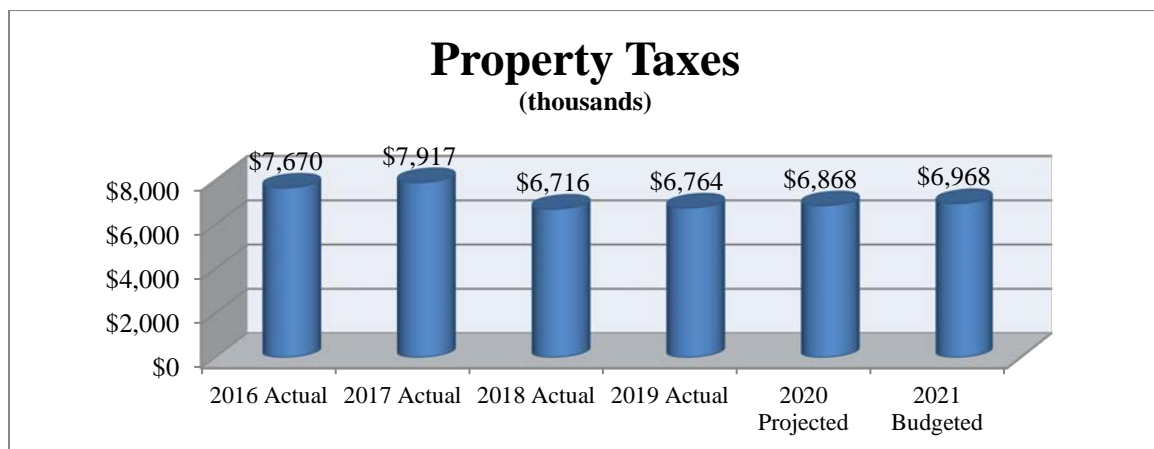
If the economy does not turn around quickly, serious consideration will be needed to determine the matching level of services and staffing. Again, prior to the pandemic, we were experiencing record unemployment rates. The current unemployment rate is 14.7% is a post-World War II high. Current municipal services cannot be funded with such a significant reduction in funding.

General Fund Revenue Summary:

Revenues are set at \$29,220,000 for fiscal year 2021. This compares to \$29,975,000 in budgeted revenue for fiscal year 2020 which is a decrease of \$755,000 or 2.5%. Occupational taxes are expected to decrease \$914,500 due to the economic slowdown. When compared to actual 2020, revenue is expected to decrease by only \$195,000.

I am recommending keeping the real property tax rate of \$0.4900 per \$100 of assessment and a personal property tax rate of \$0.813/\$100. This should generate nearly \$132,500 in new revenue. The net amount budgeted for property tax (\$6,967,700) is based on an estimated real estate assessment of \$1,235,600,000 and personal assessment of \$124,300,000. The chart below reflects the property tax revenue since fiscal 2016 for the General Fund net of the annual discount and average collection rate of 98.6%.

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 by increasing the payroll tax by 29%.



For fiscal 2021, the occupational taxes will reflect the 1.49% rate that was effective January 1, 2020. This is an increase from the payroll tax rate of 1.29% and a net profit rate of 1.0%. However, due to the economic impact of the pandemic and the uncertainty of a recovery, the revenue estimates have been reduced with only an increase of \$41,000 over 2020 estimates. The chart below reflects the occupational tax revenue since fiscal 2016 for the General Fund.



General Fund Expenditure Summary:

General Fund expenditures in the proposed budget total \$30,220,000 which is a decrease of \$1,057,000 or 3.4% from the \$31,277,000 that was approved in the amended fiscal 2020 budget. The budget for the services expense category is down \$288,260. The largest variance is the \$137,250 decrease in ambulance service. Fiscal 2021 does not include a new ambulance. Due to travel restrictions, the travel and training expense is down \$73,860 or 43.1%.

The \$994,400 decrease in capital expenses makes up 94.1% of the total General Fund decrease. Transfers to other funds will decrease by 2.8% or \$134,330. Due to a reduction in the number of capital projects, the transfer to the Construction Fund is down \$328,000. Since we anticipate a large decrease in Municipal Road Aid from the State, the General Fund transfer to the PWI Fund is up \$231,000. There are increases to all funds except to the PWI and Construction funds.

Municipal personnel:

Personnel expenses are approximately 67.2% of the fiscal 2021 budget. By excluding transfers to other funds, personnel expenses make up 79.7% of the budget.

Due to the uncertainty involving the economy and tax receipts, I am not proposing a cost of living adjustment (COLA) salary increase this year. However, non-hazardous employees will be considered for merit salary adjustments based on their annual performance reviews during the 2021 fiscal year. I am recommending that the maximum merit increase be 1.0%.

Hazardous duty employees receive salary adjustments based on the hazardous duty pay plan steps. Each step provides either a 3%, 4% or 5% increase with some steps having a 12-month period and others a 24-month period. Hazardous duty employees that will be in the middle of a 24-month step, received either a 3%, 4%, or 5% increase at their last annual performance review and will qualify to receive a 3%, 4%, or 5% increase in fiscal year 2022.

The following are my recommended changes to the staffing levels. There is a net reduction of two FTE's.

Reductions:

General Fund - police division: data entry operator
General Fund – engineering division: two (2) interns
PWI Fund – public way improvement division: two (2) crew workers
Sanitation Fund - landfill division: heavy equipment operator
Sanitation Fund – landfill: scale operator .25 FTE
Sanitation Fund – transfer station division: scale operator .75 FTE
Emergency Communications – communications supervisor

Additions:

General Fund – city manager division: administrative secretary .50 FTE
General Fund – city clerk division: administrative secretary .50 FTE
General Fund police division: secretary
PWI Fund – public way improvement division: heavy equipment operator
Emergency Communications – lead supervisor

Transfers:

General Fund city manager division: administrative liaison from .75 FTE and codes division .25 FTE to 100% codes.
General Fund city manager division: secretary, senior from .50 FTE and municipal facilities .50 FTE to 100% public works administration.
General Fund human resources division: safety and training coordinator to city manager division.

Other:

Reclassify Gas Fund Operator Manager from civil service to contractual

I will also request that you continue to 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:

The fiscal 2021 budget includes very few capital projects. Most that are included will have federal, state, and local assistance. Although I realize this isn't the most optimal strategy, I am proposing that we delay other capital purchases until mid-year to gauge our reserves and the economic climate. There were capital requests of \$1.76 million that were not included in the fiscal 2021 budget.

Major projects in the next fiscal year will be the completion of the riverfront improvements, Wathen Lane Rd, and final payment on the new radio and tower equipment for the 911 dispatch system.

Some highlights of other initiatives are as follows:

Public Safety:

- New storage area network (SAN) for the 911 backup center.

Technology Initiatives:

- Fifteen (15) personal computers are proposed for replacement. Included in the fifteen are three laptops and three 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 12 different sections of streets
- Green River Road sidewalks
- Widening of Wathen Lane road improvements

In addition to the above capital items and initiatives, one piece of equipment is included:

- Replacement of the heavy-duty truck scale at the landfill

Quasi-Governmental and Joint Funded Budget Requests:

Shown within the Non-Departmental budget on page C-38 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 the same budget as the prior year. For fiscal 2021, the commission will keep all unspent 2020 funding instead of returning it to the City and County.

Ambulance Service – The 2021 budget request of \$104,250 represents a 56.8% or \$137,250 decrease from the 2020 amended budget of \$241,500. Fiscal 2020 included a new ambulance. 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 Health – Henderson County.

Henderson Tourism – The budget for this transfer will be \$37,700 which will match the approved 2020 budget. These funds are provided to Tourism in accordance with an agreement the City entered 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 \$70,400 represents an increase of \$5,480 or 8.4% compared to the 2020 request of \$64,920. The increase is due to added funding to help during the pandemic. Federal and State Emergency Management provide a share of the funding.

Henderson City/County Air Board – The budget request of \$218,100 represents a \$51,500 or 30.9% increase from fiscal 2020 with the increase to be used for a runway extension. However, the full amount may not be needed if emergency FAA funds are provided.

Henderson Economic Development – 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 Henderson Economic Development is paid from the Gas Fund.

Human Relations – The budget appropriation of \$35,000 will represent the General Fund's contribution to the Commission. This represents a \$5,000 increase over the prior year and covers some minor adjustments to the first year's budget.

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 2021 fiscal year. The amounts recommended and amended by the Board are included in the budget.

Funding for the Recreation Association requests is included in the services section of the Recreation budget page C-91. 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 \$1,500 for the Tennis Club for fiscal 2021 for programming.

Gas Fund

Gas Fund expenses are proposed at \$15,461,000, a decrease of \$650,000 or 4.0% from fiscal 2020. This decrease is again primarily attributable to lower wholesale natural gas prices. The anticipated expense for natural gas is \$9,500,000 which is a decrease of \$915,000 or 8.8%.

Professionals in the field are indicating that wholesale natural gas prices will remain relatively stable for the next 9-12 months. Our Gas System Director consistently monitors these prices on a frequent 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 twelve years. The current amount proposed for natural gas purchases is only 35.2% 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 \$1,775,000, which is a decrease of \$41,000 or 2.3% from the fiscal 2020 budget. Concrete repairs and asphalt street overlay appropriations are level with the current fiscal year of \$300,000 and \$450,000, respectively. We have received our notice of Municipal Road Aid in the amount of \$595,785.70; however, that was prior to the economic slowdown. We are anticipating that less than one-half of that award will be funded by the State of Kentucky.

For fiscal 2021, \$450,000 in asphalt street overlay has been included in the proposed budget. The schedule of streets can be found on page C-131. By far, the largest portion of the appropriation is the \$117,500 that is expected for Wathen Lane from Wolf Hills Blvd. to the city limits. There are two other large projects: \$62,800 for Powell St. (S. Green to S. Alvasia) and \$55,000 for Atkinson St. (Madison to Bailey).

Mass Transit Fund

The Mass Transit Fund is proposed at \$1,448,000, a decrease of \$220,000 or 13.2%. The decrease is primarily attributable to a \$209,000 decrease in capital purchases. Capital purchases for fiscal 2020 included a cutaway van and one pickup and fiscal 2021 includes only \$15,000 for a new canopy and flooring for the office area. Using Federal, State, and toll credits, this will only require 10% local funding.

Federal and State grants are projected to provide \$781,690 in fiscal 2021, or 54% of the total funding. However, just like the FAA funding for the airport, there is additional emergency funding from FTA. So, there is chance that the federal grants will be higher than budgeted. Fare box revenue is projected at \$30,000, or 2.1% 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 \$3,729,000 compared to \$3,586,000 in fiscal year 2020. Revenues increased by \$360,000 with 2021 reflecting the increase in commercial and residential monthly rates that went into effect on January 1, 2020.

Expenses increased by \$143,000 or 4.0%. Capital expenditures decreased \$74,000 with fiscal 2021 including only a new scale for the landfill entrance. There is \$366,600 in appropriations for the hauling of CD&D material to Daviess County sanitary landfill. The CD&D landfill has met its capacity and material is hauled to Daviess County if it cannot be pulverized.

911 Fund

The 911 Fund records all activity for emergency communication services including personnel, contractual, commodity, and capital. It is partially capitalized with a \$2.75 per month fee on all water utility bills in Henderson County that was effective January 1, 2020. 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 59.6% of the revenue in this fund, which is up from 45.5% last year. The remaining amount needed is 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 \$35,000 for a storage area network (SAN) for the 911 backup center, \$25,200 for the final payment on the Alert dispatch system and another \$77,000 for the annual maintenance for the 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 2021 budget is proposed at \$475,000, an increase of \$22,000 or 4.9% compared to fiscal 2020. Much of the increase is related to increases in contractual service: mowing which increased \$17,900.

Sales and services make up the operating revenue of \$241,000 for the Cemetery Fund. A transfer from the General Fund in the amount of \$234,000 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 \$522,000, an increase of \$108,000 from last year. Fiscal 2021 is based on \$256,000 in new funds from the U.S. Department of Housing and Urban Development and \$266,000 carried forward from fiscal 2020.

Expenditures of \$522,000 are budgeted to expend all available funds as required by federal regulations. Projects proposed for funding include the reconstruction of dilapidated homes, 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 \$8,313,000 in fiscal year 2021. This is a decrease of 0.7% from fiscal 2020. Expenditures include over \$6.65 million to pay health insurance claims, \$186,000 for the near-site health clinic and \$1,002,000 for plan administration expenses.

Effective January 2021, I recommend offering two (2) health insurance plans to employees. Employees may choose to continue with the current premium health plan. The current health plan will have increased employee health premiums. The employee-only premium will increase by \$575.04 per year or \$47.92 per month. Employee-plus-spouse and employee-plus-child(ren) will both increase by \$1,1502 per year or \$95.85 per month. Employee-plus-family will increase by \$1,725.72 per year or \$297.25 per month.

The second health plan will be a core health insurance plan. Employees that select the core health plan will notice these employee premiums are 93% less than the premium health plan. The employee-only premium will be \$51.16 per month, the employee-plus-spouse and employee-plus-child(ren) are both \$102.31 per month, and employee-plus-family will be \$153.44 per month.

Employee health insurance premiums for the current premium health plan will be \$1,188.96 per year for employee-only, \$2,377.92 per year for employee-plus-spouse and employee-plus-child(ren), and \$3,567.00 per year for employee-plus-family. The employee premiums for the core health plan will be \$613.68 per year for employee-only, \$1,227.36 per year for employee-plus-spouse and employee-plus-child(ren), and \$1,841.04 per year for employee-plus-family. If an employee and all adult dependents complete their wellness requirement, they will receive a credit of 20% on the health insurance premiums.

I also recommend partnering with a local healthcare provider experienced in operating near-site clinics to provide no-cost services to employees and their dependents that are covered by one of the city's health insurance plans. The clinic will provide services, including several prescriptions at no-cost to employees.

The Spouse Waiver 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 their spouse to either City health plan as secondary coverage. This benefit is scheduled to reduce to \$1,000 in fiscal year 2021 and phase out over the next two fiscal years. The allocation for each employee enrolled in the program will decrease to \$17,400 per employee/per year. For 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 any two; the City will assess each operating fund an annual allocation of \$1,000 per each employee.

Based on estimated expenses for fiscal 2020, the employee contributions of \$480,000 will be 5.8% of the cost of the plan which is up from the 5.1% share in fiscal year 2020. 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.

Health Reimbursement Arrangement Fund

The Health Reimbursement Arrangement (HRA) Fund is expected to have approximately \$10,000 in cash by the end of the current fiscal year. Funding for the HRA Fund comes by transfers from the Health Insurance Fund. 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 in the prior years. However, there is an 13.5% decrease in the budget for fiscal 2021 with actual numbers for 2020 coming in lower than the 2020 budget. The employer contribution to an employee's HRA is scheduled for fiscal 2021 to be \$500 for all plan participants enrolled in the core health insurance plan. Employees enrolled in the premium health insurance plan will not receive HRA fund contributions.

Pension Funds

The Police and Fire and Civil Service Pension Funds have been reimbursing retirees up to \$275 per month for health insurance costs. I am proposing that the monthly reimbursement for supplemental health insurance be increased to \$290 or 5.5% effective July 1, 2020. I am also proposing that the annual limit for those retirees that are not of Medicare age be increased from \$6,000 to \$6,360. The maximum exposure of these increases is approximately \$3,780.

Construction Fund

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

The Fund has a total budget of \$1,259,000 which is a decrease of \$300,000 or 19.2% from the amended fiscal 2020 budget. The riverfront grant is nearing completion and should be closed next year. The remaining \$151,000 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 road improvements. There is also the final payment of \$584,600 on the Motorola radio and tower system that was started in fiscal 2016.

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. Although there have been some discussions on issuing more debt to finance a new fire station or sports complex, those are not included in the proposed budget. The City will have to wait until the municipal bond market settles into a more normal pattern before issuing bonds. More information on the debt can be found in section B, starting on page B-15.

Concluding Comments:

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. This is not more evident than right now with a pandemic challenging our resources and strengths.

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 2021 Budget began in the Finance Department in January 2020. 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, 2021.

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.

And finally, I cannot put into words, the gratitude and appreciation I have for the employees of the City of Henderson. The teamwork and cooperation exhibited by everyone over the last several weeks has been exemplary. It is an honor to lead such an amazing team.

Sincerely,

A handwritten signature in black ink, appearing to read "William L. Newman, Jr.", with a stylized flourish at the end.

William L. Newman, Jr.
City Manager

FINANCE DEPARTMENT MEMORANDUM
20-06

May 21, 2020

TO: William Newman, Jr., City Manager

FROM: Robert Gunter, Finance Director

SUBJECT: Changes to the Fiscal 2021 Draft Budget

Based on the discussions from the budget work session, the following are the changes that have been made to the Fiscal 2021 Draft Budget.

General Fund:

- General Fund expenses of \$30,220,000 were decreased by \$269,000 with the following adjustments:

Police vehicles – 10.40.231.4601: Five vehicles were added for a total of \$205,000. This includes three vehicles that were ordered in the current fiscal year that will not be delivered until fiscal 2021. The fiscal 2020 projected expenses were reduced by \$83,000 and will be used in fiscal 2021.

Non-Departmental – Transfers 10.90.298.4701: Transfers to PWI Fund decreased by \$224,000. The revised transfer is due to higher municipal road aid funding coming from the State to the PWI Fund.

Non-Departmental – Transfers 10.90.298.4702: Transfers to HART Fund decreased by \$250,000. The revised transfer is due to higher anticipated FTA contributions to the City from the CARES Act.

The General Fund's Fiscal 2021 budget for expenses will now be \$29,951,000. This will result in expenses over revenue in the amount of \$731,000.

PWI Fund:

- 50.3756 - Municipal Road Aid increased by \$224,000 to the most recent information from the State of Kentucky.
- 50.3851 - Transfers from General Fund decreased by \$224,000 to reflect the additional appropriation from the State for municipal road aid.

The PWI Fund budget remains \$1,775,000.

HART Fund:

- 56.3753 - Federal Grant increased by \$325,000 to record the \$75,000 funding for the purchase of a cutaway bus that will be carried over from fiscal 2020 and \$250,000 anticipated CARES Act funding.

- 56.10.015.4601: Vehicles increased by \$75,000 to record the purchase of a cutaway bus to replace a 2014 Goshen Coach GC11 10 X 12.

The revised HART Fund budget is \$1,523,000.

Sanitation Fund:

- 57.3622 - Sale of Equipment increased by \$175,000 to record the sale of the excavator at the landfill to Daviess County.
- Vehicles 57.45.344.4601 increased by \$150,000 to budget for the purchase of a rear-loading sanitation truck.

The revised Sanitation Fund budget is \$3,879,000.

A revised paving list and budget ordinance for all funds 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, 2019

Christopher P. Morill

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, 2019. 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 eleven 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 Health that remains one of Henderson County's largest employers at 1,100 at the Henderson County and Union County campuses. It is a Deaconess Network Affiliate. As part of its commitment to healthcare, Methodist Health manages the city and county ambulance services, services a three-county area with a population of more than 75,000, trains promising doctors through the residency program and offers CT and ultrasounds 24 hours a day. The facility offers general care, surgical procedures, inpatient and outpatients services. Methodist Health also manages the Methodist Physician Group, a team of more than 50 medical professionals. 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. The park offers several miles of trails, including a pet-friendly trail. A bridge over a finger of Wilderness Lake was rebuilt in 2019 by volunteers with Pittsburgh Tank & Tower Co. in honor of their centennial year in business. A trail of bronze sculptures based on Audubon bird paintings can be found downtown. In November 2019, the Green River National Wildlife Refuge was efficiently established in Henderson County as only the second National Wildlife Refuge in Kentucky.

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. In 2019, The Perch also won an award from the Kentucky Chapter of the American Public Works Association.

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 major 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. The library broke ground on a \$6 million expansion in April 2019 that is currently under construction. It is expected to be completed in 2020. Ellis Park offers live horse racing in the summer and simulcasting nearly year round. New Ellis Park ownership has announced plans for a \$55 million renovation and a 72,000-square-foot expansion that will quadruple the size of the existing historical horse racing gaming area. They also plan to install lights at the track to allow night racing.

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. In 2018, third-term Mayor Steve Austin was named Elected Official of the Year by Kentucky League of Cities.

Demographics

Estimated population as of July 1, 2018 28,432

Percent Male 47.9%

Percent Female 52.1%

Race 83.5% White, 10.5% Black or African American, Other 6.0%

Owner-occupied housing unit 49.2%

Median value of owner-occupied housing unit \$120,100

Households 13,283

Population per square mile 1,879.4

High school graduate or higher 84.8%

Bachelor's degree or higher 17.3%

Percentage in civilian labor force 54.8%

Total retail sales (\$1,000s) \$665,230

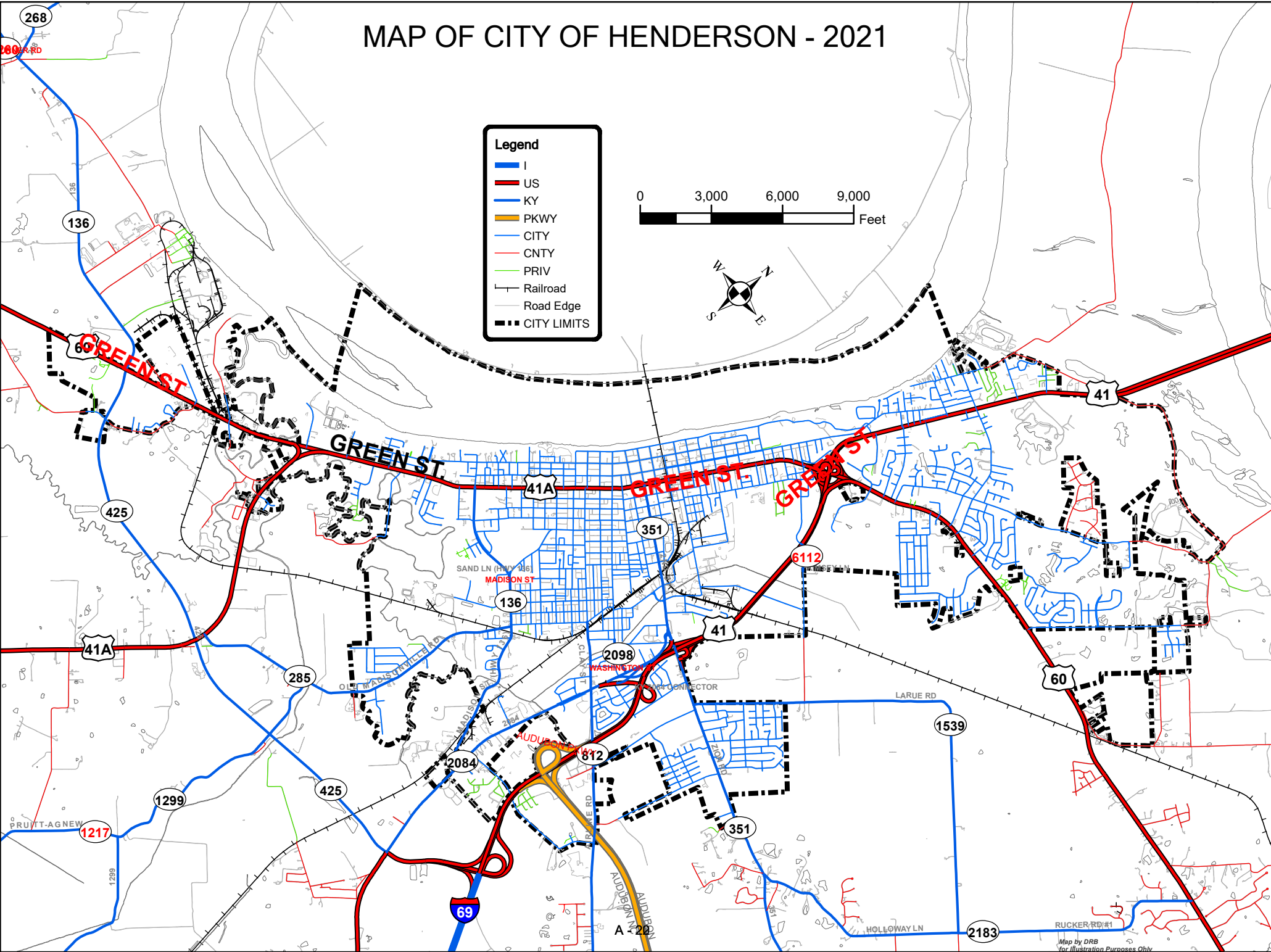
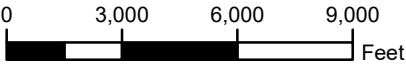
Per Capita income \$38,069

Source: U.S. Census Bureau

MAP OF CITY OF HENDERSON - 2021

Legend

- I
- US
- KY
- PKWY
- CITY
- CNTY
- PRIV
- Railroad
- Road Edge
- CITY LIMITS



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
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%
2019	28,432	1,082,378	38,069	39.8	7,426	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

<u>Function / Program</u>	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Administration	22.50 a	22.50	23.25	24.00	23.00	22.00	23.00	23.00	21.50	21.50
Finance	33.50 a	33.50	32.75	33.00	33.00	32.00	28.00 c	28.00	27.00	27.00
Information Technology							6.00 c	6.00	6.00	6.00
Police										
Officers	60.75 b	60.75	60.75	60.75	61.75	61.75	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	9.00
9-1-1 Communications	15.25	15.25	15.25	15.25	15.25	15.25	16.25	16.25	16.25	16.25
Fire										
Firefighters	58.00	58.00	58.00	58.00	60.00	60.00	60.00	60.00	60.00	60.00
Civilians	2.00	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	14.00	14.00	14.00	14.00	14.00	14.00
Mass Transit	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00
Gas System	28.00	28.00	28.00	27.00	26.00	26.00	26.00	26.00	26.00	25.00
Sanitation	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	17.50
Cemetery	4.00	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	36.50	36.50	37.00	37.00
TOTAL	313.00	313.00	313.00	313.00	315.00	313.00	317.00	317.00	315.00	314.00

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Way Improvement (in miles)										
Asphalt streets	113	120	120	120	120	120	120	99.20 c)	99.20	99.20
Concrete streets	-	-	-	-	-	-	-	19.94 c)	19.94	19.94
City sidewalks	73	73	73	73	73	73	73	92.32 c)	92.32	92.32
State sidewalks	-	-	-	-	-	-	-	12.82 c)	12.82	12.82
Private sidewalks	-	-	-	-	-	-	-	5.98 c)	5.98	5.98
Walking trails	-	-	-	-	-	-	-	2.02 c)	2.02	2.02
Bike path	-	-	-	-	-	-	-	0.74 c)	0.74	0.74
Cart path	-	-	-	-	-	-	-	0.71 c)	0.71	0.71
Landfill Operations (in tons)										
CDD - Commercial	-	-	-	-	-	-	-	7,262.28	2,720.92	2,994.27
CDD - City Residents	-	-	-	-	-	-	-	1,909.52	1,826.18	1,832.60
CDD - City Government	-	-	-	-	-	-	-	2,112.29	541.37	680.42
CDD - County Residents	-	-	-	-	-	-	-	1,881.90	1,014.93	900.91
CDD - County Government	-	-	-	-	-	-	-	276.55	44.11	631.92
CDD - Other	-	-	-	-	-	-	-	645.70	103.77	319.30
CDD - Total	15,549	20,261	17,371	20,376	18,135	19,294	13,535	14,088.24	6,251.28	7,359.42
Transfer Station Operations (in tons)										
Solid Waste - Commercial	-	-	-	-	-	-	-	21,339.64	16,790.09	19,679.77
Solid Waste - City Residents	-	-	-	-	-	-	-	1,302.26	1,200.84	849.56
Solid Waste - City Government	-	-	-	-	-	-	-	11,343.67	11,300.38	11,588.96
Solid Waste - County Residents	-	-	-	-	-	-	-	1,239.65	1,278.31	1,355.75
Solid Waste - County Government	-	-	-	-	-	-	-	102.46	107.65	122.40
Solid Waste - Other	-	-	-	-	-	-	-	519.62	713.31	982.22
Solid Waste - Total	21,395	23,617	23,553	24,897	30,823	27,925	35,667	35,847.30	31,390.58	34,578.66
Wastewater System										
Miles of sanitary sewers	205	200	201	201	205	206	202	203	203	204
Miles of storm sewers	136	136	136	51	54	54	55	56	56	57
Number of service connections	10,846	10,884	10,884	10,893	10,862	10,848	10,909	10,856	10,818	11,273
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	29,500	29,500
Water System										
Miles of water mains	225	225	225	225	225	225	225	225	221	219
Number of service connections	10,846	10,844	10,844	10,893	10,862	10,862	10,921	10,931	10,899	11,348
Number of fire hydrants	1,030	1,084	1,095	1,112	1,119	1,130	1,134	1,140	1,147	1,150
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	209	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**

Function / Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Gas System										
Miles of mains	247	249	251	253	254	255	255	255	255	256
Miles of service lines	129	129	138	139	140	139	139	139	139	139
Number of meters	9,532	9,470	9,422	9,421	9,391	9,392	9,367	9,378	9,347	9,346
Parks and Recreation										
Park acreage	231.7	231.7	231.7	231.7	231.7	231.7	232.0	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	11	12	15	15	15
Tennis courts (a)	14	14	14	14	14	12	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	2	2	2
Walking trails	2	2	2	2	2	3	3	3	3	3
Basketball courts	4	4	4	4	4	4	4	4	4	4
Skate parks (a)	1	1	1	1	1	2	2	2	2	2
Dog runs	-	-	-	-	-	1	1	1	1	1
Disc golf holes (b)	18	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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Police										
Physical arrests	3,183	2,615	2,776	2,951	3,054	4,138	3,537	2,542	2,073	2,938
Traffic violations	2,315	2,854	2,455	3,505	2,889	3,596	3,203	1,629	1,169	1,289
Parking violations	2,425	4,075	4,088	4,137	4,307	4,565	2,517	4,551	4,426	4,454
Calls for service	18,582	17,633	17,827	17,454	17,519	17,928	18,080	21,540	26,012	31,106
Fire										
Fire	124	152	150	140	137	131	128	114	137	111
Overpressure Rupture, Explosion, Overheat	10	9	10	8	13	14	16	19	13	13
Rescue & Emergency Medical Service	1,297	1,216	1,513	1,757	1,736	1,769	1,741	1,950	1,882	2,210
Hazardous Condition (No Fire)	134	153	138	147	171	163	167	187	195	167
Service Call	73	76	66	64	73	57	79	94	88	148
Good Intent Call	144	169	158	140	166	173	176	158	185	207
False Alarm & False Call	204	246	207	198	292	269	273	272	291	261
Severe Weather & Natural Disaster	1	3	1	1	2	4	1	2	1	1
Special Incident Type	-	7	7	5	7	5	8	2	14	6
Number of inspections performed	733	772	788	749	712	602	738	632	550	330
Mass Transit										
Number of routes	5	5	5	5	5	5	5	5	5	5
Fixed Route Passengers	114,154	138,603	139,321	137,359	134,966	130,530	123,865	121,455	110,975	107,282
Para transit Passengers	15,736	18,161	16,357	15,339	14,020	12,804	12,302	11,439	11,018	11,976
Wheelchair Usage	4,729	6,411	7,915	6,601	6,837	6,524	6,109	9,022	6,733	4,184
Miles of Service	227,937	242,024	222,262	221,955	219,964	214,648	210,012	212,126	196,883	202,266
Wastewater System										
Average daily treatment in 1,000 gallons	9,506	8,979	8,672	8,993	11,390	8,153	9,494	6,024	8,556	9,821
Water System										
Average daily consumption in 1,000 gallons	7,847	7,669	9,030	9,151	9,260	8,893	9,046	8,979	8,905	8,932

Source: Applicable Departments

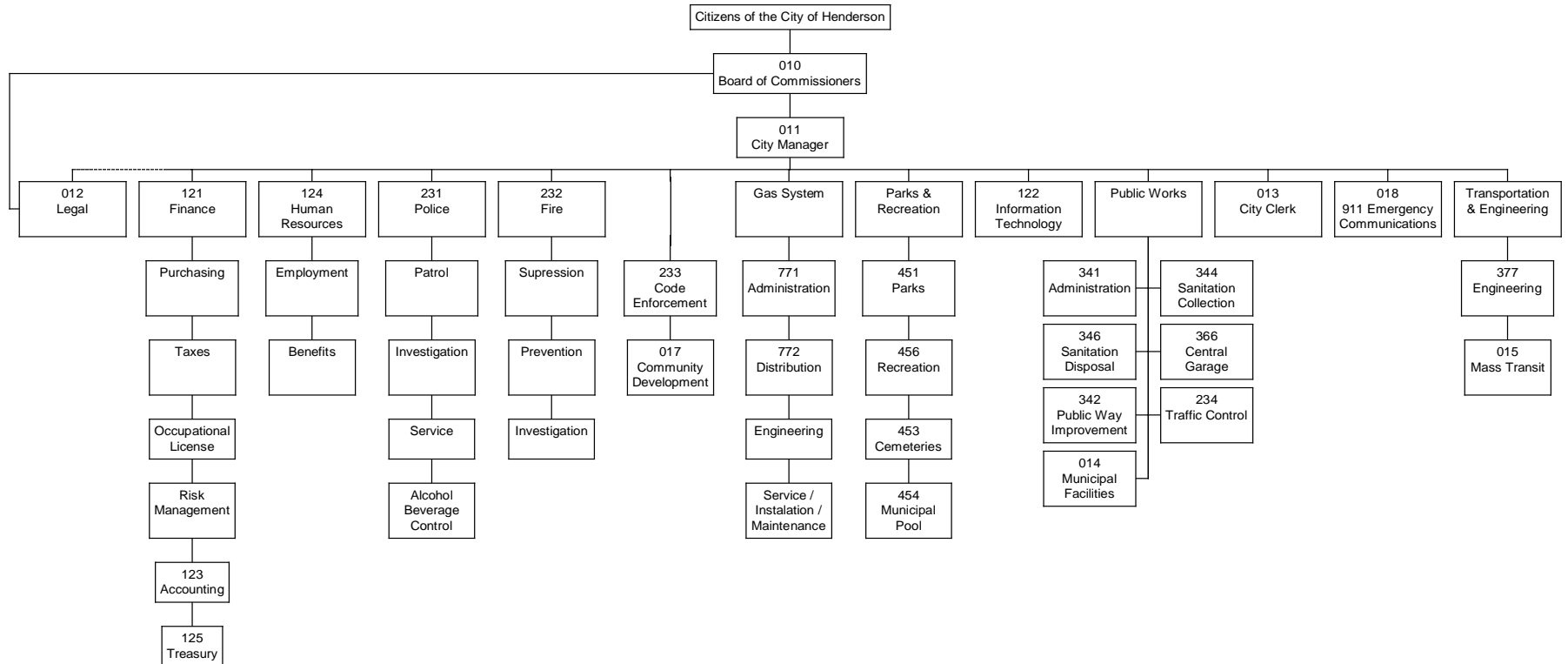
Directory of City Staff

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

Departments

Emergency Communications	Jordan Webb, Director
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 2021

- ❖ February 18, 2020 Fiscal 2019 mid-year budget review and discussion of fiscal 2020 budget
- ❖ February 28, 2020 Letters go out to outside agencies and Quasi-Governmental agencies for their requests
- ❖ March 6, 2020 Letters go out to sport agencies for their requests Quasi-Governmental applications are due
- ❖ March 31, 2020 Outside agencies applications are due
- ❖ April 2, 2020 Outside Agency Ad-Hoc Committee meeting
- ❖ April 10, 2020 Departmental budgets are returned to finance department
- ❖ April 14, 2020 Regular commission meeting: agency hearing / appeals
- ❖ April 17, 2020 Sport Agencies applications are due
- ❖ May 12, 2020 Deliver proposed budget to Board of Commissioners
- ❖ May 19, 2020 Commission work session: discuss budget
- ❖ May 26, 2020 Regular commission meeting: first reading of budget and public hearing on municipal aid and LGEA funds
- ❖ June 9, 2020 Regular commission meeting: second reading of budget

**City of Henderson, KY
Fiscal 2021 Budget Review
Wednesday, May 19, 2020**

3:10 PM	3:30 PM	City Manager's Opening Remarks				
3:35 PM	4:00 PM	Revenue Discussion		4:35 PM	4:40 PM	Police Department
4:00 PM	4:10 PM	Administration Department				Police
		City Commission City				Other
		Manager City Attorney		4:40 PM	4:45 PM	911 Fund
		City Clerk Human				
		Relations		4:45PM	4:50PM	Public Works Department
		Community Development				Public Works Administration
		Human Resources				Municipal Facilities
		Code Enforcement				Traffic
		Engineering/HART				Control
		Adm. -Other				Central
4:10 PM	4:15 PM	Finance Department				Garage
		Finance Administration				Public Way
		Accounting				Improvement
		Treasury Finance				Sanitation Fund
		Other		4:50 PM	4:55PM	Information Technology
4:25 PM	4:30 PM	Fire Department		Department		
4:30 PM	4:35 PM	Parks & Recreation Department		4:55 PM	5:00PM	Gas Department
		Parks Golf				Gas Administration Gas
		Pool				Distribution
		Recreation		5:00 PM	5:10 PM	Closing Comments or Questions
		Cemeteries				

CITY OF HENDERSON – ORDINANCE BOOK 61

Record of Ordinances of Meetings in 2020

ORDINANCE NO. 11-20

BUDGET AND APPROPRIATION ORDINANCE
FOR THE FISCAL YEAR COMMENCING JULY 1,
2020 AND ENDING JUNE 30, 2021 FOR THE CITY
OF HENDERSON, KENTUCKY

WHEREAS, the City Manager has prepared a proposed Annual Budget for fiscal year commencing July 1, 2020, and ending June 30, 2021, 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 2021 BUDGET
APPROPRIATION

GENERAL FUND

GENERAL FUND EXPENDITURE TOTAL	\$ 25,736,000
TRANSFER TO PWI	1,129,000
TRANSFER TO MASS TRANSIT	325,000
TRANSFER TO CONSTRUCTION FUND	\$ 272,000
TRANSFER TO EMERGENCY COMM.	\$ 477,000
TRANSFER TO POLICE/FIRE PENSION	\$ 378,000
TRANSFER TO CIVIL SERVICE PENSION	\$ 80,000
TRANSFER TO CEMETERY	\$ 234,000
TRANSFER TO BOND FUND	\$ 1,320,000
TOTAL GENERAL FUND	\$ 29,951,000

PUBLICATION DATE: 06/13/2020

FIRST READ: 05/26/2020
SECOND READ: 06/09/2020

ORDINANCE NO. 11-20

62 CITY OF HENDERSON – ORDINANCE BOOK

Record of Ordinances of Meetings in 2020

ORDINANCE NO. 11-20 (CONT.)

NATURAL GAS FUND	\$ 15,461,000
HEALTH REIMBURSEMENT ARRANGE.	480,000
CIVIL SERVICE PENSION FUND	86,000
POLICE & FIRE PENSION FUND	378,000
CEMETERY FUND	475,000
HEALTH INSURANCE FUND	8,313,000
BOND FUND	4,766,000
PUBLIC WAY IMPROVEMENT FUND	1,775,000
CONSTRUCTION FUND	1,259,000
FLOOD MITIGATION FUND	471,000
HART OPERATING FUND	1,523,000
SANITATION FUND	3,879,000
EMERGENCY COMMUNICATIONS FUND	1,573,000
TOURISM COMMISSION FUND	169,000
COMMUNITY DEVELOPMENT FUND	522,000
POLICE INVESTIGATION FUND	31,000
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 officers 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, 2020.

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.

CITY OF HENDERSON – ORDINANCE BOOK 63

Record of Ordinances of Meetings in 2020

ORDINANCE NO. 11-20 (CONT.)

WHEREUPON, the vote was called.

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 Ordinance, it was moved by Commissioner Staton, seconded by Commissioner Royster, that the Ordinance adopted.


WHEREUPON, the vote was called.

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 that it be recorded.


Steve Austin, Mayor

ATTEST:

Maree Collins, CKMC
City Clerk

Date: June 09, 2020

APPROVED AS TO FORM AND
LEGALITY THIS 21ST DAY OF
MAY, 2020.

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 2021, 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 2021 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 assigns 10% of the insurance premium tax proceeds for short-term payments on large vehicles and equipment, and 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, 2020 was approximately \$152,649,000 million. Based on outstanding debt of \$44,390,000, the remaining margin is \$108,259,000 or 70.9%. 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

	\$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%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
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	-	-	-	-	-	-	-	-	-
	\$ 920,000.00	\$ 55,778.14	\$ 975,778.14	\$ 1,385,000.00	\$ 341,676.91	\$ 1,726,676.91	\$ 6,535,000.00	\$ 1,264,268.75	\$ 7,799,268.75

CITY OF HENDERSON

DETAIL OF OUTSTANDING DEBT

	\$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%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
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	-	-	-	-	-	-	-	-	-
	\$ 6,770,000.00	\$ 1,164,931.26	\$ 7,934,931.26	\$ 6,340,000.00	\$ 1,613,750.00	\$ 7,953,750.00	\$ 6,515,000.00	\$ 1,810,328.75	\$ 8,325,328.75

CITY OF HENDERSON DETAIL OF OUTSTANDING DEBT

	\$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%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
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	-	-	-	-	-	-	-	-	-
	\$ 1,085,000.00	\$ 79,159.42	\$ 1,164,159.42	\$ 1,265,000.00	\$ 160,725.00	\$ 1,425,725.00	\$ 1,425,000.00	\$ 384,725.00	\$ 1,809,725.00

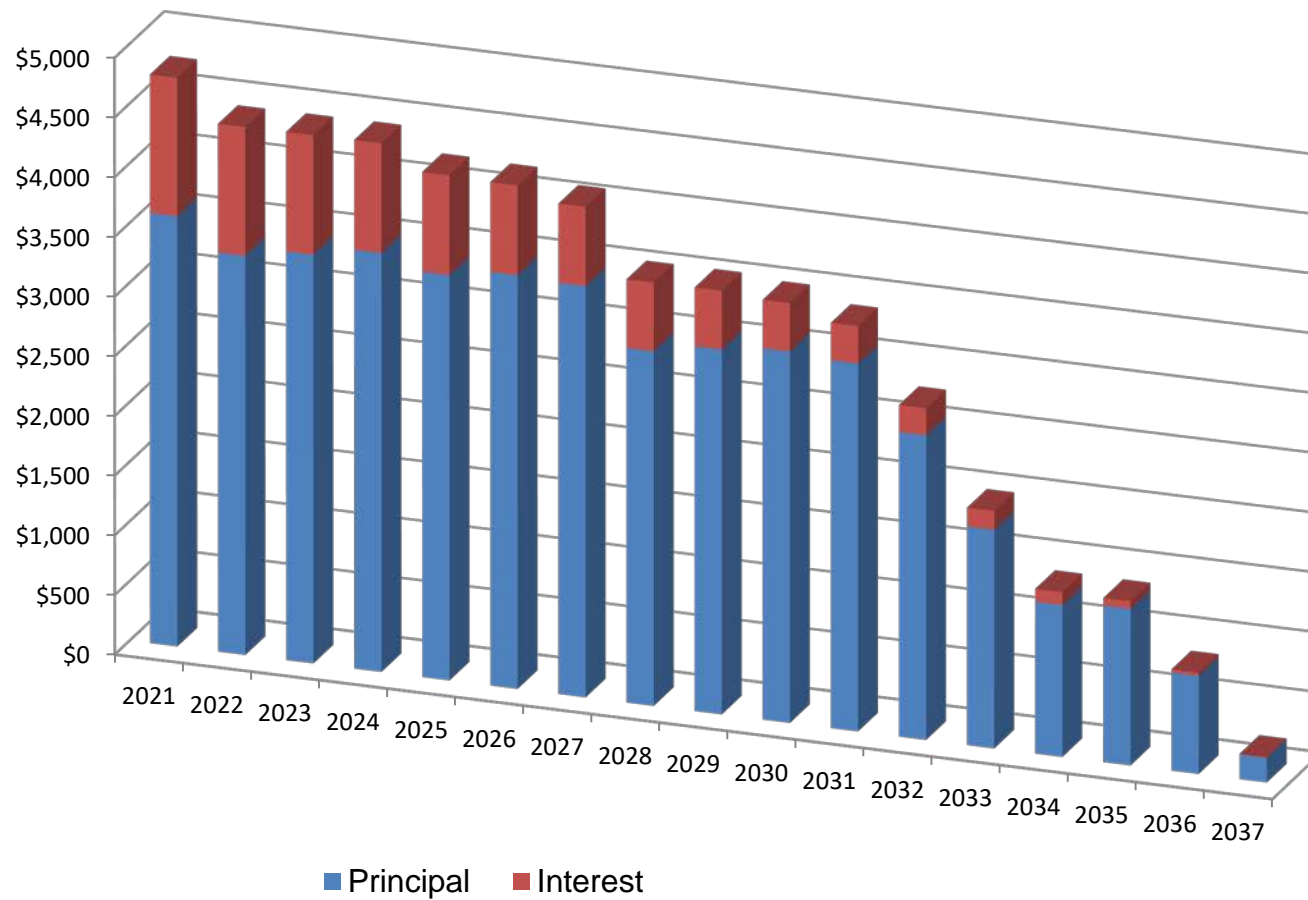
CITY OF HENDERSON DETAIL OF OUTSTANDING DEBT

	\$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%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
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	-	-	-
	\$ 6,070,000.00	\$ 735,975.00	\$ 6,805,975.00	\$ 2,795,000.00	\$ 813,750.00	\$ 3,608,750.00	\$ 1,760,000.00	\$ 192,450.00	\$ 1,952,450.00

CITY OF HENDERSON DETAIL OF OUTSTANDING DEBT

	\$2,250,000 General Obligation Bonds Series 2017C 3.00%			TOTAL			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	FISCAL YEAR
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
	\$ 1,525,000.00	\$ 170,550.00	\$ 1,695,550.00	\$ 44,390,000.00	\$ 8,788,068.23	\$ 53,178,068.23	

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



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

	\$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%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
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	-	-	-	-	-	-
	\$ 568,817.00	\$ 32,569.08	\$ 601,386.08	\$ 1,385,000.00	\$ 341,676.91	\$ 1,726,676.91

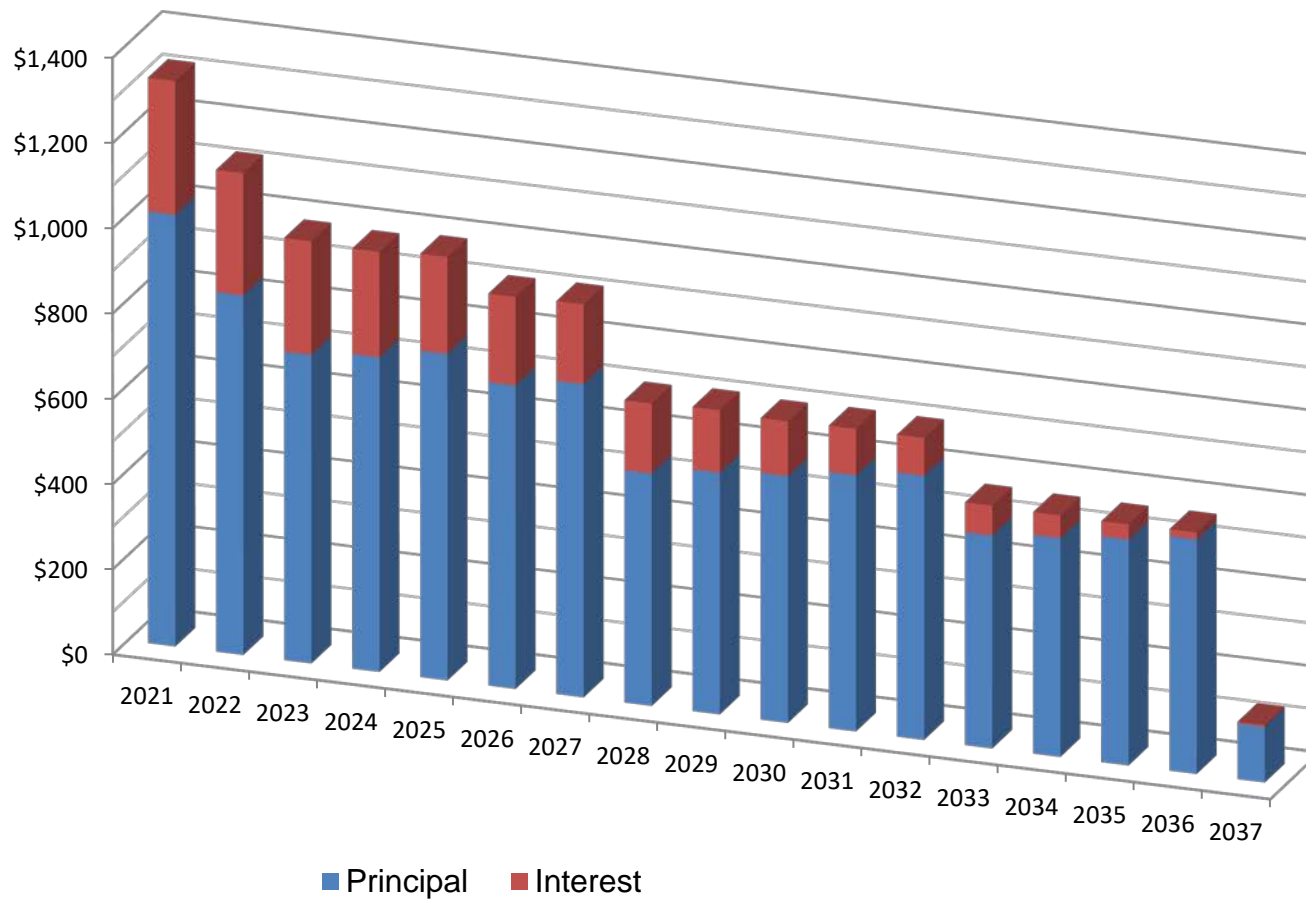
**CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT
NET OF HENDERSON WATER UTILITY**

	\$7,790,000 General Obligation Bonds Series 2015A 2.0% - 3.75%			\$1,685,000 General Obligation Bonds Series 2016A 2.0% - 2.75%			\$3,155,000 General Obligation Bonds Series 2017A 2.0% - 3.0%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
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
	\$ 4,625,389.40	\$ 1,285,261.00	\$ 5,910,650.40	\$ 777,380.25	\$ 209,879.03	\$ 987,259.28	\$ 1,776,390.20	\$ 517,186.95	\$ 2,293,577.15

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

	\$2,230,000 General Obligation Bonds Series 2017C 3.00%			TOTAL			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	FISCAL YEAR
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
	\$ 1,525,000.00	\$ 170,550.00	\$ 1,695,550.00	\$ 10,657,976.85	\$ 2,557,122.97	\$ 13,215,099.82	

**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, 2019

Governmental Unit	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (a)</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Henderson County Schools (c)	\$ 34,055,027	60.00% (b)	\$ 20,433,016
Henderson County (d)			
Henderson County Public Properties Corp.	7,064,657	60.00% (b)	<u>4,238,794</u>
Subtotal, overlapping debt			\$ 24,671,810
City direct debt			<u>48,160,519</u>
Total direct and overlapping debt			<u><u>\$ 72,832,329</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 Outstanding	Actual Taxable Value of Property	Percentage of Actual Taxable Value of Property	Population	Per Capita	Other Governmental Activities Debt			Business- Type Activities	Total Primary Government ^{b)}	Per Capita	Per Capita Income	Percentage of Personal Income
	General Obligation Bonds					Bond Anticipation Note	Capital Leases	General Obligation Contracts	Capital Leases				
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	-	-	315,375 ^{c)}	-	51,680,375	1,775	36,794	4.83%
2019	47,920,000	1,974,894,874	2.43%	28,432	1,685	-	-	240,519	-	48,160,519	1,694	38,069	4.45%

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.

c) In 2018, the City financed police body cameras.

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

Company	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Bonded										
General bonded debt outstanding	\$ 4,535	\$ 18,000	\$ 29,125	\$ 37,395	\$ 35,500	\$ 41,590	\$ 52,230	\$ 54,745	\$ 51,365	\$ 47,920
Other bonded debt	1,584	-	-	-	-	-	-	-	-	-
Total bonded debt	6,119	18,000	29,125	37,395	35,500	41,590	52,230	54,745	51,365	47,920
Debt not bonded	\$ 1,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315	\$ 241
Total Debt	\$ 7,524	\$ 18,000	\$ 29,125	\$ 37,395	\$ 35,500	\$ 41,590	\$ 52,230	\$ 54,745	\$ 51,680	\$ 48,161
Estimated actual property value	\$ 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	\$ 1,974,895
Percentage of estimated actual property value	0.44%	1.03%	1.64%	2.04%	1.93%	2.23%	2.74%	2.83%	2.62%	2.44%
Population	27,952	28,757	28,853	28,911	28,832	28,900	28,890	28,841	29,108	28,432
Per capita	\$ 219	\$ 626	\$ 1,009	\$ 1,293	\$ 1,231	\$ 1,439	\$ 1,808	\$ 1,898	\$ 1,765	\$ 1,685
Less: Amounts set aside to repay general debt	1,018	918	1,131	1,725	2,124	1,979	2,024	1,244	251	-
Total net debt applicable to debt limit	\$ 6,506	\$ 17,082	\$ 27,994	\$ 35,670	\$ 33,376	\$ 39,611	\$ 50,206	\$ 53,501	\$ 51,429	\$ 48,161
Legal Debt Limit (a)	\$ 107,144	\$ 107,909	\$ 109,530	\$ 110,129	\$ 110,727	\$ 112,183	\$ 113,954	\$ 115,339	\$ 118,293	\$ 120,719
Remaining debt limit	\$ 100,638	\$ 90,827	\$ 81,536	\$ 74,459	\$ 77,351	\$ 72,572	\$ 63,748	\$ 61,838	\$ 66,864	\$ 72,558
Percentage of remaining net debt limit	93.9%	84.2%	74.4%	67.6%	69.9%	64.7%	55.9%	53.6%	56.5%	60.1%
Percentage of net debt exhausted	6.1%	15.8%	25.6%	32.4%	30.1%	35.3%	44.1%	46.4%	43.5%	39.9%

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, 2020

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, 2019:		\$ 1,526,495,447
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"):	10.00%
=	The maximum indebtedness that may be incurred by the Issuer as of the date hereof:	<u>\$ 152,649,545</u>

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	\$ 920,000
(b)	General Obligation Bonds, Series 2011A	1,385,000
(c)	Electric System Revenue Bonds, Series 2011A ("2011A ESR Bonds")	7,660,000
(d)	Electric System Revenue Bonds, Series 2011B ("2011B ESR Bonds")	2,430,000
(e)	General Obligation Bonds, Series 2012A	6,535,000
(f)	General Obligation Bonds, Series 2013A	6,770,000
(g)	General Obligation Bonds, Series 2014	6,340,000
(h)	General Obligation Bonds, Series 2015A	6,515,000
(i)	General Obligation Bonds, Series 2015B	1,085,000
(j)	General Obligation Bonds, Series 2015C	1,265,000
(k)	General Obligation Bonds, Series 2016A	1,425,000
(l)	General Obligation Bonds, Series 2016B	6,070,000
(m)	General Obligation Bonds, Series 2017A	2,795,000
(n)	General Obligation Bonds, Series 2017B	1,760,000
(o)	General Obligation Bonds, Series 2017C	<u>1,525,000</u>
Total outstanding principal balance of all bonds, notes, commercial paper and other instruments:		<u>\$ 54,480,000</u>

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	\$ (7,660,000)
(ii)	2011B ESR Bonds	<u>(2,430,000)</u>
Subtotal		(10,090,000)
(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:	<u>-</u>
Net Indebtedness subject to Constitutional Limit Pursuant to Section 158 of the Kentucky Constitution and KRS 66.041:		<u>\$ 44,390,000</u>

Legal Debt Margin (Maximum Permitted Indebtedness Less Net Indebtedness Subject to Constitutional Limit)	<u>\$ 108,259,545</u>
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Total Authorized Positions by Fund

	Fiscal Year			Fiscal Year			Fiscal Year		
	2019	2020	2021	2019	2020	2021	2019	2020	2021
	Full-Time			Part-Time			Temporary/Seasonal/On-Call/Reserve		
General Fund									
Administration	21.50	20.50	21.00	0.00	0.00	0.00	1.00	2.00	0.00
Finance	27.00	26.00	26.00	3.00	3.00	3.00	0.00	1.00	0.00
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	12.00	12.00	2.00	2.00	2.00	23.00	21.00	21.00
Police *	72.75 *	71.00 *	71.00 *	3.00	3.00	2.00	4.00	4.00	4.00
Public Works	25.25	22.25	22.75	0.00	0.00	0.00	1.00	0.00	0.00
General Fund Total	228.50	219.75	220.75	8.00	8.00	7.00	29.00	28.00	25.00
Gas System	25.00	25.00	25.00	0.00	0.00	0.00	2.00	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	10.75	0.00	0.00	0.00	0.00	0.00	0.00
Mass Transit	13.00	13.00	13.00	2.00	1.00	1.00	3.00	2.00	2.00
Sanitation	18.50	17.50	15.50	0.00	0.00	0.00	3.00	3.00	3.00
Emergency Communications	16.25	16.00	16.00	0.00	0.00	0.00	4.00	4.00	4.00
GRAND TOTAL	317.00	307.00	305.00	10.00	9.00	8.00	41.00	39.00	36.00

Administration Department

PERSONNEL SCHEDULE City Manager	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>011</u>			
City Manager	1	1	1
Community Relations Mgr/Public Information Officer	1	1	1
Executive Assistant	1	0	0
Administrative Liaison	0	0.75	0
Administrative Secretary	0	0	0.5
Safety & Training Coordinator	0	0	1
Secretary, Senior	0.5	0.5	0
	3.5	3.25	3.5

PERSONNEL SCHEDULE City Attorney	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>012</u>			
City Attorney	1	1	1
Legal Secretary	1	1	1
	2	2	2

PERSONNEL SCHEDULE City Clerk	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>013</u>			
City Clerk	1	1	1
Administrative Secretary	0	0	0.5
	0	0	1.5

PERSONNEL SCHEDULE Human Relations	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>016</u>			
Executive Director, Human Rights Commission	1	0	0
	1	0	0

Administration Department

PERSONNEL SCHEDULE Community Development	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>017</u>			
Code Administrator	0.3	0.3	0.3
Community Development Specialist	1	1	1
	1.3	1.3	1.3

PERSONNEL SCHEDULE Human Resources	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>124</u>			
Human Resources Director	1	1	1
Human Resources Specialist	1	1	1
Safety & Training Coordinator	1	1	0
Benefits Coordinator	2	2	2
Human Resources Generalist	1	1	1
	6	6	5

PERSONNEL SCHEDULE Code Enforcement	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>233</u>			
Code Administrator	0.7	0.7	0.7
Development Liaison	1	0	0
Administrative Liaison	0	0.25	1
Code Inspector	2	1	1
Property Maintenance Inspector	1	1	1
Secretary	1	1	1
	5.7	3.95	4.7

PERSONNEL SCHEDULE Engineering	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>377</u>			
Project Manager	0	1	1
Engineer	1	1	1
Administrative Secretary	0	1	1
Seasonal Engineering Intern	1	2	0
	2	5	3

Finance Department

PERSONNEL SCHEDULE Finance Administration	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<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	0.25	0.25
Account Technician, Senior (Temporary)	0	1	0
	7.25	7.25	6.25

PERSONNEL SCHEDULE Accounting	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<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 2019	Fiscal Year 2020	Fiscal Year 2021
<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 2019	Fiscal Year 2020	Fiscal Year 2021
<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	1	1
I.T. Operations Technician	1	0	0
	6	6	6

Fire Department

PERSONNEL SCHEDULE Fire <u>232</u>	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
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 2019	Fiscal Year 2020	Fiscal Year 2021
<u>451</u>			
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 2019	Fiscal Year 2020	Fiscal Year 2021
<u>452</u>			
Golf Course Manager	1	0	0
Golf Course Maintenance Worker	1	0	0
Seasonal Grounds / Maintenance Worker	2	0	0
Seasonal Cashier	3	0	0
	7	0	0

PERSONNEL SCHEDULE Municipal Pool	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>454</u>			
Recreation Program Manager	0.25	0.25	0.25
Head Lifeguard	1	1	1
Senior Lifeguard	1	1	1
Lifeguard	12	15	15
Cashier	2	2	2
Concession Worker	2	2	2
	18.25	21.25	21.25

PERSONNEL SCHEDULE Recreation	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>456</u>			
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 2019	Fiscal Year 2020	Fiscal Year 2021
<u>231</u>			
Police Chief	1	1	1
Deputy Police Chief	1	1	1
Police Major	1.75	2	2
Police Lieutenant	4	4	4
Police Sergeant	6	8	8
Police Officer (Investigations)	6	6	6
Police Officer * ^	43 **	40 ** ^	40 * ^
Reserve Police Officer	4	4	4
Parking Enforcement Officer	1	1	1
School Crossing Guard	3	3	2
System Administrator	2	2	2
Administrative Secretary	1	1	1
Secretary, Senior	1	1	1
Secretary	2	1	2
Records Technician	1	1	1
Data Entry Operator	1	1	0
Office Assistant	1	1	1
	79.75	78	77

* approved for 1 over-hire due to length of police academy & post academy FTO department training

^ Up to 15 full-time equivalent (FTE) police officer authorized positions may be used to employ retired police officers in full-time or part-time capacity per KRS 95.022 and Kentucky Retirement System certification.

Public Works Department

PERSONNEL SCHEDULE Public Works Administration	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>341</u>			
Public Works Director	1	1	1
Secretary, Senior	0	0	1
Project Manager	1	0	0
Administrative Secretary	1	0	0
Seasonal Engineering Intern	1	0	0
	4	1	2

PERSONNEL SCHEDULE Municipal Facilities	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>014</u>			
Municipal Facilities Superintendent	1	1	1
Secretary, Senior	0.5	0.5	0
Municipal Facilities Worker, Senior	1	1	1
Municipal Facilities Worker	3	3	3
Municipal Facilities Assistant	1	1	1
	6.5	6.5	6

PERSONNEL SCHEDULE Traffic Control	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<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 2019	Fiscal Year 2020	Fiscal Year 2021
<u>366</u>			
Garage Superintendent	1	1	1
Account Clerk	1	1	1
Vehicle Mechanic	5	4	4
Vehicle Servicer	1	1	1
Vehicle Servicer Helper	1	1	1
	9	8	8

Gas Department

PERSONNEL SCHEDULE Gas Administration	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>771</u>			
Gas System Director	1	1	1
Assistant Gas System Director	0	0	1
Gas Operations Manager	1	1	0
Administrative Secretary	1	1	1
Gas System Analyst	1	1	1
	4	4	4

PERSONNEL SCHEDULE Gas Distribution			
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>772</u>			
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	2	2	2
	23	23	23

Cemetery Fund

PERSONNEL SCHEDULE Cemeteries	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<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 2019	Fiscal Year 2020	Fiscal Year 2021
<u>342</u>			
Street Superintendent	0.75	0.75	0.75
Heavy Equipment Operator, Senior	1	1	1
Heavy Equipment Operator	2	2	3
Crew Worker, Senior	3	3	3
Crew Worker	5	5	3
	11.75	11.75	10.75

Henderson Area Rapid Transit (HART) Fund

PERSONNEL SCHEDULE HART	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<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	1	1
Bus Operator (On-Call)	3	2	2
Bus Preventive Maintenance Technician	1	1	1
	18	16	16

Sanitation Fund

PERSONNEL SCHEDULE Sanitation Collection	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>344</u>			
Sanitation Superintendent	0.5	0.5	1
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	17.5

PERSONNEL SCHEDULE Landfill	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>345</u>			
Sanitation Superintendent	0.5	0.5	0
Heavy Equipment Operator	3	2	1
Scale Operator	0.25	0.25	0
	3.75	2.75	1

PERSONNEL SCHEDULE Transfer Station	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>346</u>			
Scale Operator	0.75	0.75	0
	0.75	0.75	0

911 Fund

PERSONNEL SCHEDULE 911	Authorized Positions		
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<u>018</u>			
Communications Director	0	1	1
Police Major	0.25	0	0
Communications Supervisor	1	1	0
Radio Network Systems Technician	1	0	0
Lead Communications Officer	2	2	3
Communications Officer	12	12	12
Communications Officer (on-call)	4	4	4
	20.25	20	20

City of Henderson, Kentucky
Non-Hazardous: Grade & Salary Ranges
July 1, 2020

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, 2020

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 Sergeant	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 (24 months step)	HD 11-Step 2
Year 13 (24 months step)	HD 11-Step 3
Year 15 (24 months step)	HD 11-Step 4
Year 17 (24 months step)	HD 11-Step 5
Year 19 (12 months step)	HD 11-Step 6
Year 20 (maximum step)	HD 12-Step 1

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

Police Officers, Police Sergeants, and Police Lieutenants assigned to 2nd shift (2 pm - 10 pm) or 3rd shift (10 pm - 6 am) will qualify for shift differential.

Police Shift differential
 2nd shift - \$1.25/hour
 3rd shift - \$0.75/hour

*Retired police officers employed pursuant to KRS 95.022 will be paid at the HD11/Step1 pay rate.

Hazardous Duty Grade & Salary Ranges
Effective July 1, 2020

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 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 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 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>
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

City of Henderson, Kentucky Job Classifications & Grades

<u>Code</u>	<u>Grade</u>	<u>Classification Title</u>	<u>FLSA</u>
1202	13	Property Maintenance Inspector	N
4039	13	Traffic Control Supervisor	N
3303	13	Utilities Servicer	N
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
4360	18	HWU Collection System Operator	N
4346	18	HWU Distribution System Operator	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
0312	20	Revenue Supervisor	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

City of Henderson, Kentucky Job Classifications & Grades

<u>Code</u>	<u>Grade</u>	<u>Classification Title</u>	<u>FLSA</u>
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
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
0321	50	Director, Finance	E
3020	50	Director, Gas System	E
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
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

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
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
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
4360	18	HWU Collection System Operator	N
4346	18	HWU Distribution System Operator	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

City of Henderson, Kentucky Job Classifications & Grades

<u>Code</u>	<u>Grade</u>	<u>Classification Title</u>	<u>FLSA</u>
4302	18	HWU Utility System Crew Leader	N
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
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			
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

GENERAL FUND REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 20,981,761	\$ 21,227,001	\$ 21,354,708	\$ 22,328,300	\$ 21,632,300	\$ (696,000)	-3.1%
Service Charges & Fees	517,759	443,559	356,844	495,600	453,300	(42,300)	-8.5%
Fines	26,294	25,185	14,860	26,500	18,000	(8,500)	-32.1%
Licenses & Permits	60,556	88,147	72,546	79,500	80,000	500	0.6%
Rents & Concessions	109,008	115,531	94,653	97,500	103,000	5,500	5.6%
Sales of Surplus Property	15,305	22,249	135,367	21,000	21,000	-	0.0%
Interest	70,641	423,141	201,680	41,650	26,450	(15,200)	-36.5%
Federal Grants	-	12,010	26,129	-	5,000	5,000	N/A
State Grants and Aid	658,510	648,136	706,957	701,750	701,750	-	0.0%
Local Reimbursement	2,945,415	2,856,471	2,924,031	2,977,000	2,923,000	(54,000)	-1.8%
Other	183,103	105,043	394,176	73,500	73,500	-	0.0%
In Lieu of Tax Payments	3,084,688	3,079,933	3,133,049	3,132,700	3,182,700	50,000	1.6%
Total Revenue	\$ 28,653,040	\$ 29,046,406	\$ 29,415,000	\$ 29,975,000	\$ 29,220,000	\$ (755,000)	-2.5%
Expenditures:							
Personnel Services	\$ 18,518,876	\$ 19,065,333	\$ 19,264,541	\$ 19,966,000	\$ 20,297,890	\$ 331,890	1.7%
Supplies	789,852	835,730	792,810	873,800	919,240	45,440	5.2%
Maintenance	962,216	1,023,105	888,279	935,900	904,210	(31,690)	-3.4%
Services	2,476,000	3,140,490	2,825,712	3,086,720	2,798,460	(288,260)	-9.3%
Sundry	517,222	529,905	549,749	546,140	560,470	14,330	2.6%
Capital	1,963,226	345,395	803,659	994,400	205,000	(789,400)	-79.4%
Transfers	4,128,056	5,333,802	4,457,250	4,874,040	4,265,730	(608,310)	-12.5%
Total Expenditures	\$ 29,355,448	\$ 30,273,760	\$ 29,582,000	\$ 31,277,000	\$ 29,951,000	\$ (1,326,000)	-4.2%
Excess (Deficiency) of Revenues Over Expenditures	\$ (702,408)	\$ (1,227,354)	\$ (167,000)	\$ (1,302,000)	\$ (731,000)		
Fund Balance 7/1	\$ 10,905,144	\$ 10,202,736	\$ 8,975,382	\$ 8,975,382	\$ 8,808,382		
Fund Balance 6/30	\$ 10,202,736	\$ 8,975,382	\$ 8,808,382	\$ 7,673,382	\$ 8,077,382		

GAS FUND REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Gas Sales	\$ 15,125,750	\$ 14,815,764	\$ 12,000,000	\$ 14,995,000	\$ 14,080,000	\$ (915,000)	-6.1%
Penalties	84,009	73,889	50,000	40,000	50,000	10,000	25.0%
Taxable Sales	164	614	-	-	-	-	N/A
Service / Main Lines	10,988	6,385	4,000	11,000	4,000	(7,000)	-63.6%
Service Charges	6,950	5,725	6,000	7,500	6,000	(1,500)	-20.0%
Interest	32,621	175,144	137,000	60,000	50,400	(9,600)	-16.0%
Other	6,872	115,074	153,000	196,000	313,000	117,000	59.7%
Sale of Surplus Property	-	8,895	2,920	1,500	3,600	2,100	140.0%
PEAK Rebate	296,775	321,496	470,000	460,000	689,000	229,000	49.8%
Total Revenue	\$ 15,564,129	\$ 15,522,986	\$ 12,822,920	\$ 15,771,000	\$ 15,196,000	\$ (575,000)	-3.6%
Expenditures:							
Personnel Services	\$ 1,682,295	\$ 1,744,643	\$ 1,968,382	\$ 2,002,180	\$ 2,004,220	\$ 2,040	0.1%
Cost of Natural Gas	10,275,120	10,280,365	7,200,000	10,415,000	9,500,000	(915,000)	-8.8%
Supplies	62,971	91,630	92,936	90,510	114,710	24,200	26.7%
Maintenance	247,734	390,287	401,800	482,830	377,270	(105,560)	-21.9%
Services	159,563	179,068	205,560	240,860	231,130	(9,730)	-4.0%
Sundry	2,750,190	2,735,784	2,558,406	2,559,720	2,542,170	(17,550)	-0.7%
Capital	10,845	6,822	119,200	139,900	511,500	371,600	265.6%
Transfers	180,000	181,057	181,769	180,000	180,000	-	0.0%
Total Expenditures	\$ 15,368,718	\$ 15,609,656	\$ 12,728,053	\$ 16,111,000	\$ 15,461,000	\$ (650,000)	-4.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ 195,411	\$ (86,670)	\$ 94,867	\$ (340,000)	\$ (265,000)		
Fund Balance 7/1	\$ 7,823,450	\$ 8,018,861	\$ 7,932,191	\$ 7,932,191	\$ 8,027,058		
Fund Balance 6/30	\$ 8,018,861	\$ 7,932,191	\$ 8,027,058	\$ 7,592,191	\$ 7,762,058		

PUBLIC WAY IMPROVEMENT FUND REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 858	\$ 751	\$ 552	\$ -	\$ -	\$ -	N/A
Municipal Aid	563,820	569,336	576,617	570,000	522,000	(48,000)	-8.4%
Local Gov't Economic Assist.	29,801	36,326	28,861	28,000	28,000	-	0.0%
Henderson Water Utility	110,906	93,989	139,324	90,000	90,000	-	0.0%
Miscellaneous	14,683	5,042	9,682	6,000	6,000	-	0.0%
Transfer from General	1,119,000	839,000	1,010,000	1,122,000	1,129,000	7,000	0.6%
Total Revenue	\$ 1,839,068	\$ 1,544,444	\$ 1,765,036	\$ 1,816,000	\$ 1,775,000	\$ (41,000)	-2.3%
Expenditures:							
Personnel Services	\$ 669,029	\$ 644,690	\$ 709,763	\$ 764,430	\$ 709,760	\$ (54,670)	-7.2%
Supplies	46,655	56,952	74,013	76,980	91,400	14,420	18.7%
Maintenance	1,267,731	1,006,301	942,504	940,500	938,500	(2,000)	-0.2%
Services	5,706	6,948	5,225	6,260	6,060	(200)	-3.2%
Sundry	27,236	29,149	33,271	27,830	29,280	1,450	5.2%
Total Expenditures	\$ 2,016,357	\$ 1,744,040	\$ 1,764,776	\$ 1,816,000	\$ 1,775,000	\$ (41,000)	-2.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ (177,289)	\$ (199,596)	\$ 260	\$ -	\$ -		
Fund Balance 7/1	\$ 11,221	\$ (166,068)	\$ (365,664)	\$ (365,664)	\$ (365,404)		
Fund Balance 6/30	\$ (166,068)	\$ (365,664)	\$ (365,404)	\$ (365,664)	\$ (365,404)		

SANITATION FUND REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Collection Fees	\$ 2,375,909	\$ 2,588,739	\$ 2,509,861	\$ 2,612,000	\$ 3,071,000	\$ 459,000	17.6%
Transfer Station Fees	659,797	565,998	612,898	614,000	614,000	-	0.0%
Recycling Fees	123,246	112,721	28,499	-	-	-	N/A
Interest	9,493	111,358	85,272	-	67,000	67,000	N/A
Sale of Scrap and Equipment	7,270	13,280	5,102	7,000	175,000	168,000	2400.0%
Revenue from County	106,116	158,640	111,480	159,000	-	(159,000)	-100.0%
Other	4,128	10,526	6,523	7,000	7,000	-	0.0%
Total Revenue	\$ 3,285,959	\$ 3,561,262	\$ 3,359,635	\$ 3,399,000	\$ 3,934,000	\$ 535,000	15.7%
Expenditures:							
Personnel Services	\$ 1,153,764	\$ 1,148,862	\$ 1,156,946	\$ 1,177,180	\$ 1,056,910	\$ (120,270)	-10.2%
Supplies	70,330	75,520	74,538	89,960	79,860	(10,100)	-11.2%
Maintenance	144,787	123,694	100,408	107,460	92,860	(14,600)	-13.6%
Services	1,752,610	1,909,181	1,906,162	1,920,800	2,288,090	367,290	19.1%
Sundry	208,017	217,149	30,263	36,600	31,280	(5,320)	-14.5%
Capital	-	-	-	149,000	225,000	76,000	51.0%
Transfers	104,000	98,485	98,873	105,000	105,000	-	0.0%
Total Expenditures	\$ 3,433,508	\$ 3,572,891	\$ 3,367,190	\$ 3,586,000	\$ 3,879,000	\$ 293,000	8.2%
Excess (Deficiency) of Revenues Over Expenditures	\$ (147,549)	\$ (11,629)	\$ (7,555)	\$ (187,000)	\$ 55,000		
Fund Balance 7/1	\$ (87,598)	\$ (235,147)	\$ (246,776)	\$ (246,776)	\$ (254,331)		
Fund Balance 6/30	\$ (235,147)	\$ (246,776)	\$ (254,331)	\$ (433,776)	\$ (199,331)		

HART FUND REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Bus Fares	\$ 30,921	\$ 29,232	\$ 26,912	\$ 30,000	\$ 30,000	\$ -	0.0%
FTA Grant	720,901	740,826	858,088	1,076,600	1,106,690	30,090	2.8%
State Grant	57,887	57,309	57,598	72,400	57,310	(15,090)	-20.8%
Local Share (General Fund)	752,000	417,000	541,000	485,000	325,000	(160,000)	-33.0%
Interest	1,228	1,297	1,115	-	-	-	N/A
Other	25,887	11,949	6,585	4,000	4,000	-	0.0%
Total Revenue	\$ 1,588,824	\$ 1,257,613	\$ 1,491,298	\$ 1,668,000	\$ 1,523,000	\$ (145,000)	-8.7%
Expenditures:							
Personnel Services	\$ 950,746	\$ 891,959	\$ 943,244	\$ 1,049,010	\$ 1,046,010	\$ (3,000)	-0.3%
Supplies	86,098	65,961	91,951	103,610	112,280	8,670	8.4%
Maintenance	57,086	54,614	31,800	69,950	53,850	(16,100)	-23.0%
Services	171,215	176,703	174,334	185,060	182,290	(2,770)	-1.5%
Sundry	41,503	43,663	38,561	36,370	38,570	2,200	6.0%
Capital	330,271	65,646	211,190	224,000	90,000	(134,000)	-59.8%
Total Expenditures	\$ 1,636,919	\$ 1,298,546	\$ 1,491,080	\$ 1,668,000	\$ 1,523,000	\$ (145,000)	-8.7%
Excess (Deficiency) of Revenues Over Expenditures	\$ (48,095)	\$ (40,933)	\$ 218	\$ -	\$ -		
Fund Balance 7/1	\$ 252,642	\$ 204,547	\$ 163,614	\$ 163,614	\$ 163,832		
Fund Balance 6/30	\$ 204,547	\$ 163,614	\$ 163,832	\$ 163,614	\$ 163,832		

EMERGENCY COMMUNICATIONS FUND REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
911 Telephone Revenue	\$ 303,757	\$ 272,464	\$ 131,753	\$ 135,000	\$ -	\$ (135,000)	-100.0%
911 Fees on Water Bills	-	-	326,870	320,000	653,700	333,700	104.3%
911 Wireless Revenue	280,171	278,574	291,155	268,000	283,300	15,300	5.7%
State Grant	-	165,000	-	-	-	-	N/A
Transfer from General	364,000	616,000	546,000	597,000	477,000	(120,000)	-20.1%
Revenue from County	160,503	203,015	181,000	198,000	159,000	(39,000)	-19.7%
Interest	625	605	517	-	-	-	N/A
Total Revenue	\$ 1,109,056	\$ 1,535,658	\$ 1,477,295	\$ 1,518,000	\$ 1,573,000	\$ 55,000	3.6%
Expenditures:							
Personnel Services	\$ 990,855	\$ 1,090,596	\$ 1,199,657	\$ 1,209,720	\$ 1,204,530	\$ (5,190)	-0.4%
Supplies	3,588	2,931	3,899	8,000	11,510	3,510	43.9%
Maintenance	17,551	43,601	143,203	144,600	142,000	(2,600)	-1.8%
Services	151,613	188,590	130,425	155,680	154,760	(920)	-0.6%
Capital	23,085	202,984	-	-	60,200	60,200	N/A
Total Expenditures	\$ 1,186,692	\$ 1,528,702	\$ 1,477,184	\$ 1,518,000	\$ 1,573,000	\$ 55,000	3.6%
Excess (Deficiency) of Revenues Over Expenditures	\$ (77,636)	\$ 6,956	\$ 111	\$ -	\$ -		
Fund Balance 7/1	\$ 146,520	\$ 68,884	\$ 75,840	\$ 75,840	\$ 75,951		
Fund Balance 6/30	\$ 68,884	\$ 75,840	\$ 75,951	\$ 75,840	\$ 75,951		

CIVIL SERVICE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 11	\$ 22	\$ 16	\$ -	\$ -	\$ -	N/A
Employee Contributions	2,552	2,680	2,938	3,000	3,000	-	0.0%
Employer Match	2,552	2,680	2,938	3,000	3,000	-	0.0%
Transfer from General	107,000	71,000	84,000	81,000	80,000	(1,000)	-1.2%
Taxes	20	-	-	-	-	-	N/A
Total Revenues	\$ 112,135	\$ 76,382	\$ 89,892	\$ 87,000	\$ 86,000	\$ (1,000)	-1.1%
Expenditures:							
Pension Benefits	\$ 98,236	\$ 70,745	\$ 72,267	\$ 73,200	\$ 75,160	\$ 1,960	2.7%
Health Benefits	11,503	6,618	13,166	9,900	10,440	540	5.5%
Other	100	-	3,599	3,900	400	(3,500)	-89.7%
Total Expenditures	\$ 109,839	\$ 77,363	\$ 89,032	\$ 87,000	\$ 86,000	\$ (1,000)	-1.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,296	\$ (981)	\$ 860	\$ -	\$ -		
Fund Balance 7/1	\$ (2,848)	\$ (552)	\$ (1,533)	\$ (1,533)	\$ (673)		
Fund Balance 6/30	\$ (552)	\$ (1,533)	\$ (673)	\$ (1,533)	\$ (673)		

POLICE & FIRE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 9	\$ 16	\$ 14	\$ -	\$ -	\$ -	N/A
Transfer from General	383,000	352,000	364,000	380,000	378,000	(2,000)	-0.5%
Taxes	35	-	-	-	-	-	N/A
Total Revenues	\$ 383,044	\$ 352,016	\$ 364,014	\$ 380,000	\$ 378,000	\$ (2,000)	-0.5%
Expenditures:							
Pension Benefits	\$ 335,066	\$ 312,177	\$ 308,733	\$ 324,410	\$ 319,200	\$ (5,210)	-1.6%
Other	200	-	4,284	4,100	500	(3,600)	-87.8%
Health Insurance Benefits	43,783	40,034	50,493	51,490	58,300	6,810	13.2%
Total Expenditures	\$ 379,049	\$ 352,211	\$ 363,510	\$ 380,000	\$ 378,000	\$ (2,000)	-0.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,995	\$ (195)	\$ 504	\$ -	\$ -		
Fund Balance 7/1	\$ (7,427)	\$ (3,432)	\$ (3,627)	\$ (3,627)	\$ (3,123)		
Fund Balance 6/30	\$ (3,432)	\$ (3,627)	\$ (3,123)	\$ (3,627)	\$ (3,123)		

HEALTH INSURANCE FUND REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 8,413	\$ 9,223	\$ 8,646	\$ 6,170	\$ 5,590	\$ (580)	-9.4%
Employee Contributions	405,072	363,524	387,510	430,000	607,910	177,910	41.4%
Premiums - Water	1,341,540	1,353,044	1,417,861	1,555,560	1,513,800	(41,760)	-2.7%
Premiums - Power & Light	611,737	676,448	733,723	733,080	713,400	(19,680)	-2.7%
Premiums - 911	207,369	253,307	277,475	286,080	278,400	(7,680)	-2.7%
Premiums - DSC	301,595	304,803	319,836	312,900	278,400	(34,500)	-11.0%
Premiums - General Fund	3,505,663	3,711,377	3,760,972	4,084,160	3,997,650	(86,510)	-2.1%
Premiums - Gas Fund	335,555	374,887	439,972	447,000	435,000	(12,000)	-2.7%
Premiums - HART	195,570	215,388	216,222	232,440	226,200	(6,240)	-2.7%
Premiums - PWI	132,337	134,930	201,923	210,090	187,050	(23,040)	-11.0%
Premiums - Cemetery Fund	54,284	69,880	66,386	71,520	69,600	(1,920)	-2.7%
Total Revenue	\$ 7,099,135	\$ 7,466,811	\$ 7,830,526	\$ 8,369,000	\$ 8,313,000	\$ (56,000)	-0.7%
Expenditures:							
Administration Expense	\$ 610,076	\$ 676,492	\$ 800,809	\$ 695,000	\$ 1,002,000	\$ 307,000	44.2%
Health Clinic	242,445	177,120	58,000	174,000	186,000	12,000	6.9%
Insurance Benefits	6,415,991	7,451,016	7,051,886	7,500,000	7,125,000	(375,000)	-5.0%
Total Expenditures	\$ 7,268,512	\$ 8,304,628	\$ 7,910,695	\$ 8,369,000	\$ 8,313,000	\$ (56,000)	-0.7%
Excess (Deficiency) of Revenues Over Expenditures	\$ (169,377)	\$ (837,817)	\$ (80,169)	\$ -	\$ -		
Fund Balance 7/1	\$ 107,536	\$ (61,841)	\$ (899,658)	\$ (899,658)	\$ (979,827)		
Fund Balance 6/30	\$ (61,841)	\$ (899,658)	\$ (979,827)	\$ (899,658)	\$ (979,827)		

HEALTH REIMBURSEMENT ARRANGEMENT REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 1,490	\$ 1,520	\$ 636	\$ -	\$ -	\$ -	N/A
Transfers	520,000	383,900	400,000	555,000	480,000	(75,000)	-13.5%
Total Revenue	521,490	385,420	400,636	555,000	480,000	(75,000)	-13.5%
Expenditures:							
Sundry Charges Total	\$ 481,889	\$ 487,377	\$ 400,361	\$ 555,000	\$ 480,000	\$ (75,000)	-13.5%
Total Expenditures	\$ 481,889	\$ 487,377	\$ 400,361	\$ 555,000	\$ 480,000	\$ (75,000)	-13.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ 39,601	\$ (101,957)	\$ 275	\$ -	\$ -		
Fund Balance 7/1	\$ 69,637	\$ 109,238	\$ 7,281	\$ 7,281	\$ 7,556		
Fund Balance 6/30	\$ 109,238	\$ 7,281	\$ 7,556	\$ 7,281	\$ 7,556		

TOURISM COMMISSION REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ -	\$ 42	\$ 59	\$ -	\$ -	\$ -	N/A
Taxes	-	143,765	165,383	165,000	169,000	4,000	2.4%
Total Revenue	-	143,807	165,442	165,000	169,000	4,000	2.4%
Expenditures:							
Transfers	\$ -	\$ 136,919	\$ 165,442	\$ 165,000	\$ 169,000	\$ 4,000	2.4%
Total Expenditures	\$ -	\$ 136,919	\$ 165,442	\$ 165,000	\$ 169,000	\$ 4,000	2.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 6,888	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ -	\$ 6,888	\$ 6,888	\$ 6,888		
Fund Balance 6/30	\$ -	\$ 6,888	\$ 6,888	\$ 6,888	\$ 6,888		

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Comm. Develop. Block Grant	\$ 306,843	\$ 199,981	\$ 158,385	\$ 414,000	\$ 522,000	\$ 108,000	26.1%
Total Revenue	\$ 306,843	\$ 199,981	\$ 158,385	\$ 414,000	\$ 522,000	\$ 108,000	26.1%
Expenditures:							
Acquisition	\$ 845	\$ -	\$ -	\$ 4,500	\$ 4,500	\$ -	0.0%
Rehabilitation	115,721	66,580	11,390	266,000	396,900	130,900	49.2%
Administration	41,789	47,658	49,710	47,760	51,200	3,440	7.2%
Public Facilities	117,216	50,000	60,000	60,000	31,000	(29,000)	-48.3%
Public Services	31,272	35,743	37,285	35,740	38,400	2,660	7.4%
Total Expenditures	\$ 306,843	\$ 199,981	\$ 158,385	\$ 414,000	\$ 522,000	\$ 108,000	26.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 6/30	\$ -	\$ -	\$ -	\$ -	\$ -		

HOME GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
HOME Program	\$ 65,631	\$ 18,370	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenue	\$ 65,631	\$ 18,370	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures:							
Construction	\$ 65,631	\$ 14,370	\$ -	\$ -	\$ -	\$ -	N/A
Administration	-	4,000	-	-	-	-	N/A
Total Expenditures	\$ 65,631	\$ 18,370	\$ -	\$ -	\$ -	\$ -	N/A
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 6/30	\$ -	\$ -	\$ -	\$ -	\$ -		

POLICE INVESTIGATION FUND REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sale of Equipment	\$ 6,058	\$ 5,564	\$ 2,323	\$ -	\$ -	\$ -	N/A
Interest	2,623	4,700	3,488	2,400	2,400	-	0.0%
Investigation Income	5,551	63,013	52,316	23,600	28,600	5,000	21.2%
Total Revenue	\$ 14,232	\$ 73,277	\$ 58,127	\$ 26,000	\$ 31,000	\$ 5,000	19.2%
Expenditures:							
Supplies	\$ 551	\$ 6,341	\$ 5,484	\$ 10,000	\$ 7,000	\$ -	0.0%
Special Services	16,725	40,938	15,600	16,000	24,000	8,000	50.0%
Total Expenditures	\$ 17,276	\$ 47,279	\$ 21,084	\$ 26,000	\$ 31,000	\$ 8,000	30.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,044)	\$ 25,998	\$ 37,043	\$ -	\$ -		
Fund Balance 7/1	\$ 44,949	\$ 41,905	\$ 67,903	\$ 67,903	\$ 104,946		
Fund Balance 6/30	\$ 41,905	\$ 67,903	\$ 104,946	\$ 67,903	\$ 104,946		

CEMETERY FUND REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sales	\$ 245,019	\$ 212,176	\$ 232,385	\$ 235,800	\$ 239,700	\$ 3,900	1.7%
Taxable Sales	1,127	1,143	2,273	1,200	1,300	100	8.3%
Sale of Equipment	1,825	-	-	-	-	-	N/A
Interest	105	134	121	-	-	-	N/A
Transfer from General	172,000	200,000	239,000	216,000	234,000	18,000	8.3%
Other	555	95	-	-	-	-	N/A
Total Revenues	\$ 420,631	\$ 413,548	\$ 473,779	\$ 453,000	\$ 475,000	\$ 22,000	4.9%
Expenditures:							
Personnel Services	\$ 242,453	\$ 280,785	\$ 282,087	\$ 284,720	\$ 286,530	\$ 1,810	0.6%
Supplies	13,057	15,071	16,437	16,520	18,080	1,560	9.4%
Maintenance	18,799	18,930	21,800	19,000	21,500	2,500	13.2%
Services	115,156	100,789	142,710	122,370	138,360	15,990	13.1%
Sundry	9,886	10,172	10,528	10,390	10,530	0	0.0%
Capital	14,582	-	-	-	-	8,000	N/A
Total Expenditures	\$ 413,933	\$ 425,747	\$ 473,562	\$ 453,000	\$ 475,000	\$ 22,000	4.9%
Excess (Deficiency) of Revenues Over Expenditures	\$ 6,698	\$ (12,199)	\$ 217	\$ -	\$ -		
Fund Balance 7/1	\$ (5,275)	\$ 1,423	\$ (10,776)	\$ (10,776)	\$ (10,559)		
Fund Balance 6/30	\$ 1,423	\$ (10,776)	\$ (10,559)	\$ (10,776)	\$ (10,559)		

BOND FUND REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 1,858	\$ 7,194	\$ 3,462	\$ -	\$ -	\$ -	N/A
Tax Revenue	28	-	-	-	-	-	N/A
HWU Contribution	894,918	848,167	799,791	800,000	749,000	(51,000)	-6.4%
Transfer from General	1,343,000	1,321,000	1,333,000	1,331,000	1,320,000	(11,000)	-0.8%
Transfer from Gas	180,000	181,057	181,769	180,000	180,000	-	0.0%
Transfer from Sanitation	104,000	98,486	98,873	105,000	105,000	-	0.0%
Transfer from Construction	2,253,613	2,306,297	2,354,090	2,355,000	2,412,000	57,000	2.4%
Total Revenue	\$ 4,777,417	\$ 4,762,201	\$ 4,770,985	\$ 4,771,000	\$ 4,766,000	\$ (5,000)	-0.1%
Expenditures:							
Interest	\$ 1,397,534	\$ 1,317,605	\$ 1,240,493	\$ 1,241,000	\$ 1,161,000	\$ (80,000)	-6.4%
Bonds	3,380,000	3,445,000	3,530,000	3,530,000	3,605,000	75,000	2.1%
Total Expenditures	\$ 4,777,534	\$ 4,762,605	\$ 4,770,493	\$ 4,771,000	\$ 4,766,000	\$ (5,000)	-0.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ (117)	\$ (404)	\$ 492	\$ -	\$ -		
Fund Balance 7/1	\$ 988	\$ 871	\$ 467	\$ 467	\$ 959		
Fund Balance 6/30	\$ 871	\$ 467	\$ 959	\$ 467	\$ 959		

CONSTRUCTION FUND REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 15,646	\$ 16,708	\$ -	\$ -	\$ 700	\$ 700	N/A
Federal Grant	30,680	1,091,248	75,000	226,000	151,000	(75,000)	-33.2%
State Grant	-	51,375	393,880	703,000	333,300	(369,700)	-52.6%
County Contribution	-	-	15,000	15,000	-	(15,000)	-100.0%
Donations	-	387,423	15,000	15,000	-	(15,000)	-100.0%
Transfers from General	167,000	1,156,493	292,000	600,000	272,000	(328,000)	-54.7%
Total Revenue	\$ 213,326	\$ 2,753,247	\$ 790,880	\$ 1,559,000	\$ 757,000	\$ (802,000)	-51.4%
Expenditures:							
Maintenance	\$ -	\$ 97,412	\$ -	\$ 138,000	\$ -	\$ (138,000)	-100.0%
Sundry	-	523,644	-	-	-	-	N/A
Equipment	90,277	388,908	-	-	640,500	640,500	N/A
Street	89,643	244,139	575,889	963,000	417,500	(545,500)	-56.6%
Public Works Building	119,280	25,380	-	-	-	-	N/A
Land Acquisition	-	614,114	-	-	-	-	N/A
Other Buildings	106,236	475,877	191,000	292,000	50,000	(242,000)	-82.9%
Riverfront Improvements	1,395	158,936	15,000	166,000	151,000	(15,000)	-9.0%
Drainage Improvements	-	428,125	-	-	-	-	N/A
Transfer to General Fund	15,548	15,682	8,991	-	-	-	N/A
Transfer to Bond Fund	2,253,613	2,306,297	-	-	-	-	N/A
Total Expenditures	\$ 2,675,992	\$ 5,278,514	\$ 790,880	\$ 1,559,000	\$ 1,259,000	\$ (300,000)	-19.2%
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,462,666)	\$ (2,525,267)	\$ -	\$ -	\$ (502,000)		
Fund Balance 7/1	\$ 38,311,086	\$ 35,848,420	\$ 33,323,153	\$ 33,323,153	\$ 33,323,153		
Fund Balance 6/30	\$ 35,848,420	\$ 33,323,153	\$ 33,323,153	\$ 33,323,153	\$ 32,821,153		

FLOOD MITIGATION FUND REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 202	\$ 301	\$ 1,167	\$ -	\$ -	\$ -	N/A
State Grant	7,246	-	92,785	585,000	372,800	(212,200)	-36.3%
Henderson County Contributions	33,942	50,376	63,634	69,500	49,100	(20,400)	-29.4%
Transfers from General	33,942	50,376	63,634	69,500	49,100	(20,400)	-29.4%
Total Revenue	\$ 75,332	\$ 101,053	\$ 221,220	\$ 724,000	\$ 471,000	\$ (253,000)	-34.9%
Expenditures:							
Canoe Creek Maintenance	\$ 80,519	\$ 135,004	\$ 203,551	\$ 721,000	\$ 468,000	\$ (253,000)	-35.1%
Professional Services	3,000	18,816	17,669	3,000	3,000	-	0.0%
Total Expenditures	\$ 83,519	\$ 153,820	\$ 221,220	\$ 724,000	\$ 471,000	\$ (253,000)	-34.9%
Excess (Deficiency) of Revenues Over Expenditures	\$ (8,187)	\$ (52,767)	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ (24,828)	\$ (33,015)	\$ (85,782)	\$ (85,782)	\$ (85,782)		
Fund Balance 6/30	\$ (33,015)	\$ (85,782)	\$ (85,782)	\$ (85,782)	\$ (85,782)		

ALL FUNDS REVENUE AND EXPENSE SUMMARY							
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2020 BUDGET	2021 BUDGET	2020 vs. 2021 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 20,981,844	\$ 21,370,766	\$ 21,520,091	\$ 22,493,300	\$ 21,801,300	\$ (692,000)	-3.1%
Gas Sales	15,125,750	14,815,764	12,000,000	14,995,000	14,080,000	(915,000)	-6.1%
Service Charges & Fees	4,298,510	4,297,012	4,290,792	4,482,100	5,111,300	629,200	14.0%
Fines	26,294	25,185	14,860	26,500	18,000	(8,500)	-32.1%
Licenses & Permits	60,556	88,147	72,546	79,500	80,000	500	0.6%
Rents & Concessions	109,008	115,531	94,653	97,500	103,000	5,500	5.6%
Interest	145,823	752,156	443,745	110,220	152,540	42,320	38.4%
Federal Grants	1,124,055	2,062,435	1,117,602	1,716,600	1,784,690	68,090	4.0%
State Grants	1,317,264	1,527,482	1,856,698	2,660,150	2,015,160	(644,990)	-24.2%
Local Reimbursement	3,356,882	3,412,491	3,434,469	3,508,500	3,221,100	(287,400)	-8.2%
Other	1,319,495	1,732,740	1,935,038	1,538,600	2,229,610	691,010	44.9%
Transfers	15,079,123	15,934,840	15,741,527	16,809,330	15,889,600	(919,730)	-5.5%
In Lieu of Tax Payments	3,084,688	3,079,933	3,133,049	3,132,700	3,182,700	50,000	1.6%
Total Revenue	\$ 66,029,292	\$ 69,214,482	\$ 65,655,070	\$ 71,650,000	\$ 69,669,000	\$ (1,981,000)	-2.8%
Expenditures:							
Personnel Services	\$ 24,696,606	\$ 25,296,442	\$ 25,969,279	\$ 26,912,240	\$ 27,068,950	\$ 156,710	0.6%
Insurance Benefits	6,897,880	7,938,393	7,452,247	8,055,000	7,605,000	(450,000)	-5.6%
Cost of Natural Gas	10,275,120	10,280,365	7,200,000	10,415,000	9,500,000	(915,000)	-8.8%
Bond Payments	4,777,534	4,762,605	4,770,493	4,771,000	4,766,000	(5,000)	-0.1%
Supplies	1,073,102	1,150,136	1,152,068	1,269,380	1,354,080	84,700	6.7%
Maintenance	2,796,423	2,892,948	2,733,345	3,559,240	2,998,190	(561,050)	-15.8%
Services	5,704,409	6,615,135	6,290,089	6,613,750	7,015,050	401,300	6.1%
Sundry	3,926,528	4,307,817	3,379,163	3,631,050	3,734,300	103,250	2.8%
Capital	2,748,840	2,956,326	1,915,938	2,928,300	2,350,700	(577,600)	-19.7%
Transfers	6,681,217	8,072,242	4,912,325	5,324,040	4,719,730	(604,310)	-11.4%
Total Expenditures	\$ 69,577,659	\$ 74,272,409	\$ 65,774,948	\$ 73,479,000	\$ 71,112,000	\$ (2,367,000)	-3.2%
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,548,367)	\$ (5,057,927)	\$ (119,878)	\$ (1,829,000)	\$ (1,443,000)		
Fund Balance 7/1	\$ 57,545,197	\$ 53,996,830	\$ 48,938,903	\$ 48,938,903	\$ 48,819,025		
Fund Balance 6/30	\$ 53,996,830	\$ 48,938,903	\$ 48,819,025	\$ 47,109,903	\$ 47,376,025		

CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Amended Budget	2021 Proposed Budget	% Change
Fund 10 - General Fund							
31 Taxes							
3100	Current Property Tax	\$ 6,774,906	\$ 6,822,609	\$ 6,928,921	\$ 6,896,400	\$ 7,028,900	1.9%
3101	Vehicle Property Tax	703,800	717,058	721,747	715,200	725,000	1.4%
3102	Property Tax Discount	(58,624)	(58,532)	(60,809)	(61,200)	(61,200)	N/A
3104	Omitted Tangible Tax	41,643	148,480	50,794	68,600	68,600	0.0%
3105	Delinquent Property Tax	66,828	72,371	82,132	68,500	73,000	6.6%
3110	Penalty & Interest	42,617	36,561	36,350	41,900	37,500	-10.5%
3115	Franchise Tax	824,062	664,753	668,000	730,000	675,000	-7.5%
3121	Bank Deposits	160,811	156,752	162,598	158,900	163,000	2.6%
3125	Insurance Tax	5,216,046	5,383,163	5,501,064	5,485,000	5,618,000	2.4%
3130	Net Profits Tax	1,140,196	937,930	917,563	1,293,000	1,160,500	-10.2%
3133	Co. Payroll Tax	96,093	92,002	-	-	-	N/A
3135	Payroll Tax	6,036,632	6,301,859	6,402,332	6,982,000	6,200,000	-11.2%
3136	1% Rebate Program	(63,249)	(48,005)	(55,984)	(50,000)	(56,000)	N/A
3150	In Lieu of Tax - Housing	39,964	35,209	38,325	38,000	38,000	0.0%
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	450,000	450,000	500,000	11.1%
Tax Total		24,066,449	24,306,934	24,487,757	25,461,000	24,815,000	-2.5%
32 Service Fees							
3221	Service Charges	395,515	327,783	242,402	390,000	335,000	-14.1%
3225	Check Collection Fee	2,040	1,640	3,305	1,800	3,100	72.2%
3231	Warrant Service Fee	34,769	30,290	26,992	30,000	30,000	0.0%
3235	Appeal Board Fees	1,315	1,329	1,650	1,300	1,300	0.0%
3240	Swimming Pool Fees	30,089	27,389	26,951	29,000	28,500	-1.7%
3245	Golf Course Fees	20,186	11,058	1,164	-	-	N/A
3265	False Alarm Services	5,100	6,100	4,950	4,000	4,900	22.5%
3274	Law Enforcement	32,485	30,110	29,192	31,500	30,500	-3.2%
3280	Service Chg.-nuisance	(4,028)	7,572	19,896	8,000	20,000	150.0%
3325	Criminal Littering Fines	288	288	342	-	-	N/A
Service Fees Total		517,759	443,559	356,844	495,600	453,300	-8.5%
33 Fines & Forfeitures							
3305	Parking Fines	26,194	25,140	14,830	26,500	18,000	-32.1%
3306	Park. Ticket Summons	100	45	30	-	-	N/A
Fines & Forfeitures Total		26,294	25,185	14,860	26,500	18,000	-32.1%
34 License & Permits							
3405	Liquor & Beer License	27,020	29,124	30,355	27,500	30,000	9.1%
3410	Building Permits	20,746	33,638	22,179	30,000	30,000	0.0%
3425	Boat Launch Permits	11,725	11,695	11,917	14,000	12,000	-14.3%
3430	Fireworks Permits	-	13,000	7,000	7,000	7,000	0.0%
3435	Resident Parking Permit	1,065	690	1,095	1,000	1,000	0.0%
License & Permits Total		60,556	88,147	72,546	79,500	80,000	0.6%

CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Amended Budget	2021 Proposed Budget	% Change
Fund 10 - General Fund - (continued)							
35 Rents							
3505	Rent-Municipal Center	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
3509	Golf Cart Rental	14,929	8,231	450	-	-	N/A
3510	Rent-Other	20,716	21,476	16,350	21,000	21,000	0.0%
3515	Concession-JKF Center	195	686	190	-	-	N/A
3516	Concessions - Pool	8,817	7,679	4,501	10,000	9,000	-10.0%
3517	Concession-Golf	5,090	3,105	146	-	-	N/A
3520	Rent-Municipal Lands	59,261	74,354	73,016	66,500	73,000	9.8%
Rents Total		109,008	115,531	94,653	97,500	103,000	5.6%
36 Sale of Property							
3615	Photostatic Copy Fees	9,510	11,855	10,796	10,000	10,000	0.0%
3620	Sale of Land	-	-	104,495	-	-	N/A
3622	Sale of Equipment	744	-	16,177	2,000	2,000	0.0%
3623	Sale of Vehicles	5,024	10,394	3,899	9,000	9,000	0.0%
3628	Disc Golf Sales	27	-	-	-	-	N/A
Sale of Property Total		15,305	22,249	135,367	21,000	21,000	0.0%
37 Other Revenue							
3700	Interest Income	70,641	423,141	201,680	41,650	26,450	-36.5%
3705	Recreational Activities	395	761	-	-	-	N/A
3710	Govt Service Chg-Water	640,000	620,000	650,000	650,000	680,000	4.6%
3715	Govt Service Chg-Elect	684,000	664,000	690,000	690,000	682,000	-1.2%
3719	Govt Service Chg-HART	133,000	130,000	133,000	133,000	127,000	-4.5%
3720	Govt Service Chg-Gas	977,000	966,000	987,000	987,000	970,000	-1.7%
3721	Govt Service Chg-DSC	275,000	270,000	253,000	253,000	253,000	0.0%
3725	Govt Service Chg-Coun.	48,476	45,953	-	-	-	N/A
3730	Insurance Recovery	95,597	24,353	376,802	65,000	65,000	0.0%
3753	Federal Grant	-	12,010	26,129	-	5,000	N/A
3754	State Grant	43,663	18,926	76,175	20,750	20,750	0.0%
3761	KLEFPF	308,174	304,690	303,824	346,100	346,100	0.0%
3762	FIP	306,673	324,520	326,958	334,900	334,900	0.0%
3774	Donations	68,610	55,389	3,092	8,500	8,500	0.0%
3799	Unclassified	2,953	8,858	5,675	-	-	N/A
3830	Reimbursable Services	187,939	160,518	211,031	264,000	211,000	-20.1%
Other Revenue Total		3,842,121	4,029,119	4,244,366	3,793,900	3,729,700	-1.7%
38 Transfers							
3860	Transfer from Constr.	15,548	15,682	8,607	-	-	N/A
Transfers Total		15,548	15,682	8,607	-	-	N/A
GENERAL FUND REVENUE TOTAL		\$28,653,040	\$29,046,406	\$29,415,000	\$29,975,000	\$29,220,000	-2.5%

CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Amended Budget	2021 Proposed Budget	% Change
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Fund 20 - Gas Fund

32 Service Fees

3221	Service Charges	\$ 6,950	\$ 5,725	\$ 6,000	\$ 7,500	\$ 6,000	-20.0%
Service Fees Total		6,950	5,725	6,000	7,500	6,000	-20.0%

36 Sale of Property

3622	Sale of Equipment	-	8,895	2,920	1,500	3,600	140.0%
3625	Taxable Sales	164	614	-	-	-	N/A
Sale of Property Total		164	9,509	2,920	1,500	3,600	140.0%

37 Other Revenue

3700	Interest Income	32,621	175,144	137,000	60,000	50,400	-16.0%
3730	Insurance Recovery	1,428	-	-	-	-	N/A
3830	Reimbursable Services	1,418	77,898	152,000	195,000	312,000	60.0%
Other Revenue Total		35,467	253,042	289,000	255,000	362,400	42.1%

39 Gas Revenue

3900	Gas Sales	15,125,750	14,815,764	12,000,000	14,995,000	14,080,000	-6.1%
3920	Penalties	84,009	73,889	50,000	40,000	50,000	25.0%
3940	Gas Mains	5,000	2,500	3,000	5,000	3,000	-40.0%
3945	Service Lines	5,988	3,885	1,000	6,000	1,000	-83.3%
3960	PEAK Return	296,775	321,496	470,000	460,000	689,000	49.8%
3990	Miscellaneous	4,026	37,176	1,000	1,000	1,000	0.0%
Gas Revenue Total		15,521,548	15,254,710	12,525,000	15,507,000	14,824,000	-4.4%

GAS FUND REVENUE TOTAL		<u>\$15,564,129</u>	<u>\$15,522,986</u>	<u>\$12,822,920</u>	<u>\$15,771,000</u>	<u>\$15,196,000</u>	<u>-3.6%</u>
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Fund 29 - Health Reimbursement Arrangement (HRA)

37 Other Revenue

3700	Interest Income	\$ 1,490	\$ 1,520	\$ 636	\$ -	\$ -	N/A
Other Revenue Total		1,490	1,520	636	-	-	N/A

38 Transfers

3855	Transfer from Health Ins.	520,000	383,900	400,000	555,000	480,000	-13.5%
Transfers Total		520,000	383,900	400,000	555,000	480,000	-13.5%

HRA FUND REVENUE TOTAL		<u>\$ 521,490</u>	<u>\$ 385,420</u>	<u>\$ 400,636</u>	<u>\$ 555,000</u>	<u>\$ 480,000</u>	<u>-13.5%</u>
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CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Amended Budget	2021 Proposed Budget	% Change
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Fund 32 - Civil Service Pension Fund

37 Other Revenue

3700	Interest Income	\$ 11	\$ 22	\$ 16	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,552	2,680	2,938	3,000	3,000	0.0%
3723	Income Match Sanit.	2,552	2,680	2,938	3,000	3,000	0.0%
3724	Tax Revenue	20	-	-	-	-	N/A
3851	Transfer from General	107,000	71,000	84,000	81,000	80,000	-1.2%
Other Revenue Total		112,135	76,382	89,892	87,000	86,000	-1.1%

CIVIL SERVICE REVENUE TOTAL	\$ 112,135	\$ 76,382	\$ 89,892	\$ 87,000	\$ 86,000	-1.1%
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Fund 33 - Police & Fire Pension Fund

37 Other Revenue

3700	Interest Income	\$ 9	\$ 16	\$ 14	\$ -	\$ -	N/A
3724	Tax Revenue	35	-	-	-	-	N/A
3851	Transfer from General	383,000	352,000	364,000	380,000	378,000	-0.5%
Other Revenue Total		383,044	352,016	364,014	380,000	378,000	-0.5%

POLICE & FIRE REVENUE TOTAL	\$ 383,044	\$ 352,016	\$ 364,014	\$ 380,000	\$ 378,000	-0.5%
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Fund 40 - Cemetery Fund

36 Sale of Property

3600	Cemetery Spaces	\$ 54,821	\$ 52,528	\$ 59,771	\$ 55,000	\$ 55,700	1.3%
3605	Grave Openings	126,685	122,160	130,200	128,000	130,300	1.8%
3610	Other Cemetery Serv.	20,513	17,778	18,000	17,000	17,500	2.9%
3610	Sale of Equipment	1,825	-	-	-	-	N/A
3625	Taxable Sales	1,127	1,143	2,273	1,200	1,300	8.3%
3630	Mausoleum Sales	43,000	19,710	24,414	35,800	36,200	1.1%
Sale of Property Total		247,971	213,319	234,658	237,000	241,000	1.7%

37 Other Revenue

3700	Interest Income	105	134	121	-	-	N/A
3799	Unclassified	555	95	-	-	-	N/A
Other Revenue Total		660	229	121	-	-	N/A

38 Transfers

3851	Transfer from General	172,000	200,000	239,000	216,000	234,000	8.3%
Transfer Total		172,000	200,000	239,000	216,000	234,000	8.3%

CEMETERY REVENUE TOTAL	\$ 420,631	\$ 413,548	\$ 473,779	\$ 453,000	\$ 475,000	4.9%
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CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Amended Budget	2021 Proposed Budget	% Change
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Fund 45 - Health Insurance Fund

37 Other Revenue

3700	Interest Income	\$ 8,413	\$ 9,223	\$ 8,646	\$ 6,170	\$ 5,590	-9.4%
3778	Premiums - 911	207,369	253,307	277,475	286,080	278,400	-2.7%
3781	Premiums - Water	1,341,540	1,353,044	1,417,861	1,555,560	1,513,800	-2.7%
3782	Premiums - Power Light	611,737	676,448	733,723	733,080	713,400	-2.7%
3784	Premiums - Sanitation	301,595	304,803	319,836	312,900	278,400	-11.0%
3785	Premiums - Cemetery	54,284	69,880	66,386	71,520	69,600	-2.7%
3786	Premiums - General	3,505,663	3,711,377	3,760,972	4,084,160	3,997,650	-2.1%
3787	Premiums - Gas	335,555	374,887	439,972	447,000	435,000	-2.7%
3788	Premiums - HART	195,570	215,388	216,222	232,440	226,200	-2.7%
3789	Premiums - PWI	132,337	134,930	201,923	210,090	187,050	-11.0%
3795	Employee Contri. + 1	405,072	363,524	387,510	430,000	607,910	41.4%
Other Revenue Total		7,099,135	7,466,811	7,830,526	8,369,000	8,313,000	-0.7%

HEALTH INS. REVENUE TOTAL	\$ 7,099,135	\$ 7,466,811	\$ 7,830,526	\$ 8,369,000	\$ 8,313,000	-0.7%
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Fund 48- Bond Fund

37 Other Revenue

3700	Interest Income	\$ 1,858	\$ 7,194	\$ 3,462	\$ -	\$ -	N/A
3724	Property Tax Revenue	28	-	-	-	-	N/A
3797	HWU Contribution	894,918	848,167	799,791	800,000	749,000	-6.4%
3851	Transfer from General	1,343,000	1,321,000	1,333,000	1,331,000	1,320,000	-0.8%
3852	Transfer from Gas	180,000	181,057	181,769	180,000	180,000	0.0%
3860	Transfer from Constr.	2,253,613	2,306,297	2,354,090	2,355,000	2,412,000	2.4%
3862	Transfer from Sanitation	104,000	98,486	98,873	105,000	105,000	0.0%
Other Revenue Total		4,777,417	4,762,201	4,770,985	4,771,000	4,766,000	-0.1%

BOND FUND REVENUE TOTAL	\$ 4,777,417	\$ 4,762,201	\$ 4,770,985	\$ 4,771,000	\$ 4,766,000	-0.1%
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Fund 50 - Public Way Improvement (PWI) Fund

37 Other Revenue

3700	Interest Income	\$ 858	\$ 751	\$ 552	\$ -	\$ -	N/A
3751	LGEA-Coal	6,265	4,043	6,866	3,000	3,000	0.0%
3752	LGEA-Mineral	23,536	32,283	21,995	25,000	25,000	0.0%
3756	Municipal Aid	563,820	569,336	576,617	570,000	522,000	-8.4%
3830	Reimbursable Services	14,683	5,042	9,682	6,000	6,000	0.0%
3835	Service Cuts	110,906	93,989	139,324	90,000	90,000	0.0%
3851	Transfer from General	1,119,000	839,000	1,010,000	1,122,000	1,129,000	0.6%
Other Revenue Total		1,839,068	1,544,444	1,765,036	1,816,000	1,775,000	-2.3%

PWI REVENUE TOTAL	\$ 1,839,068	\$ 1,544,444	\$ 1,765,036	\$ 1,816,000	\$ 1,775,000	-2.3%
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CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Amended Budget	2021 Proposed Budget	% Change
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Fund 51 - Construction Fund

37 Other Revenue

3700	Interest Income	\$ 15,646	\$ 16,708	\$ -	\$ -	\$ 700	N/A
3753	Federal Grant	30,680	1,091,248	75,000	226,000	151,000	-33.2%
3754	State Grant	-	51,375	393,880	703,000	333,300	-52.6%
3764	County Contributions	-	-	15,000	15,000	-	-100.0%
3774	Donations	-	387,423	15,000	15,000	-	-100.0%
Other Revenue Total		46,326	1,546,754	498,880	959,000	485,000	-49.4%

38 Transfers

3830	Reimbursable Services	-	50,000	-	-	-	N/A
3851	Transfer from General	167,000	1,156,493	292,000	600,000	272,000	-54.7%
Transfers Total		167,000	1,206,493	292,000	600,000	272,000	(1)

CONSTR. FUND REVENUE TOTAL	\$ 213,326	\$ 2,753,247	\$ 790,880	\$ 1,559,000	\$ 757,000	-51.4%
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Fund 53 - Flood Mitigation Fund

37 Other Revenue

3700	Interest Income	\$ 202	\$ 301	\$ 1,167	\$ -	\$ -	N/A
3754	State Grant	7,246	-	92,785	585,000	372,800	-36.3%
3764	County Contribution	33,942	50,376	63,634	69,500	49,100	-29.4%
3798	City Contribution	33,942	50,376	63,634	69,500	49,100	-29.4%
Other Revenue TOTAL		75,332	101,053	221,220	724,000	471,000	-34.9%

FLOOD MITIGATION REVENUE	\$ 75,332	\$ 101,053	\$ 221,220	\$ 724,000	\$ 471,000	-34.9%
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Fund 56 - HART FUND

32 Service Fees

3200	Bus Fares	\$ 30,921	\$ 29,232	\$ 26,912	\$ 30,000	\$ 30,000	0.0%
Service Fees Total		30,921	29,232	26,912	30,000	30,000	0.0%

37 Other Revenue

3700	Interest Income	1,228	1,297	1,115	-	-	N/A
3753	Federal Grant	720,901	740,826	858,088	1,076,600	1,106,690	2.8%
3754	State Grant	57,887	57,309	57,598	72,400	57,310	-20.8%
3755	Transfer from General	752,000	417,000	541,000	485,000	325,000	-33.0%
3765	KY Fuel Tax Refund	7,214	739	4,136	4,000	4,000	0.0%
3799	Other	123	11,210	2,449	-	-	N/A
Other Revenue Total		1,539,353	1,228,381	1,464,386	1,638,000	1,493,000	-8.9%

HART FUND REVENUE TOTAL	\$ 1,588,824	\$ 1,257,613	\$ 1,491,298	\$ 1,668,000	\$ 1,523,000	-8.7%
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CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Amended Budget	2021 Proposed Budget	% Change
Fund 57 - Sanitation Fund							
32 Service Fees							
3210	Refuse Fee	\$ 2,163,354	\$ 2,284,046	\$ 2,207,073	\$ 2,355,000	\$ 2,798,000	18.8%
3211	Recycling Fee	123,246	112,721	28,499	-	-	N/A
3217	Landfill - Commercial	212,555	304,693	302,788	257,000	273,000	6.2%
Service Fees Total		2,499,155	2,701,460	2,538,360	2,612,000	3,071,000	17.6%
36 Sale of Property							
3622	Sale of Vehicles	-	5,500	-	-	175,000	N/A
3625	Taxable Sales	4,128	10,526	6,523	7,000	7,000	0.0%
Sale of Property Total		4,128	16,026	6,523	7,000	182,000	2500.0%
37 Other Revenue							
3700	Interest Income	9,493	111,358	85,272	-	67,000	N/A
3747	Transfer Station Fees	659,797	565,998	612,898	614,000	614,000	0.0%
3764	County Contribution	106,116	158,640	111,480	159,000	-	-100.0%
3776	Scrap Sales	7,270	7,780	5,102	7,000	-	-100.0%
3799	Other	-	-	-	-	-	N/A
Other Revenue Total		782,676	843,776	814,752	780,000	681,000	-12.7%
SANITATION REVENUE TOTAL		<u>\$ 3,285,959</u>	<u>\$ 3,561,262</u>	<u>\$ 3,359,635</u>	<u>\$ 3,399,000</u>	<u>\$ 3,934,000</u>	<u>15.7%</u>

Fund 58 - 911

32 Service Fees							
3270	911 Fee	\$ 303,757	\$ 272,464	\$ 131,753	\$ 135,000	\$ -	-100.0%
3271	911 Fee on Water Bill	-	-	326,870	320,000	653,700	104.3%
3272	Wireless 911 Revenue	280,171	278,574	291,155	268,000	283,300	5.7%
Service Fees Total		583,928	551,038	749,778	723,000	937,000	29.6%
37 Other Revenue							
3700	Interest Income	625	605	517	-	-	N/A
3754	State Grant	-	165,000	-	-	-	N/A
3764	Revenue from County	160,503	203,015	181,000	198,000	159,000	-19.7%
Other Revenue Total		161,128	368,620	181,517	198,000	159,000	-19.7%
38 Transfers							
3851	Transfer from General	364,000	616,000	546,000	597,000	477,000	-20.1%
Transfers Total		364,000	616,000	546,000	597,000	477,000	-20.1%
911 REVENUE TOTAL		<u>\$ 1,109,056</u>	<u>\$ 1,535,658</u>	<u>\$ 1,477,295</u>	<u>\$ 1,518,000</u>	<u>\$ 1,573,000</u>	<u>3.6%</u>

CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Amended Budget	2021 Proposed Budget	% Change
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Fund 59 - Tourism Commission Fund

31 Taxes

3700	Interest Income	\$ -	\$ 42	\$ 59	\$ -	\$ -	N/A
	Transient Room Tax	-	143,765	165,383	165,000	169,000	2.4%
Tax Total		-	143,807	165,442	165,000	169,000	2.4%

TOURISM COMMISSION REVENUE		\$ -	\$ 143,807	\$ 165,442	\$ 165,000	\$ 169,000	2.4%
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Fund 81 - Community Development Block Grant (CDBG) Fund

37 Other Revenue

3760	CDBG Revenue	\$ 306,843	\$ 199,981	\$ 158,385	\$ 414,000	\$ 522,000	26.1%
Other Revenue Total		306,843	199,981	158,385	414,000	522,000	26.1%

CDBG FUND REVENUE TOTAL		\$ 306,843	\$ 199,981	\$ 158,385	\$ 414,000	\$ 522,000	26.1%
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Fund 84 - HOME FUND

37 Other Revenue

3766	HOME Program	\$ 65,631	\$ 18,370	\$ -	\$ -	\$ -	N/A
Other Revenue Total		65,631	18,370	-	-	-	N/A

HOME FUND REVENUE TOTAL		\$ 65,631	\$ 18,370	\$ -	\$ -	\$ -	N/A
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Fund 85 - Police Investigation

36 Sale of Property

3623	Sale of Vehicles	\$ 6,058	\$ 5,564	\$ 1,570	\$ -	\$ -	N/A
Sale of Property Total		6,058	5,564	2,323	-	-	N/A

37 Other Revenue

3700	Interest Income	2,623	4,700	3,488	2,400	2,400	0.0%
3757	Investigation Revenue	5,551	63,013	52,316	23,600	28,600	21.2%
Other Revenue Total		8,174	67,713	55,804	26,000	31,000	19.2%

POLICE INVEST. REVENUE TOTAL		\$ 14,232	\$ 73,277	\$ 58,127	\$ 26,000	\$ 31,000	19.2%
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GRAND TOTAL	\$66,029,292	\$69,214,482	\$65,655,070	\$71,650,000	\$69,669,000		
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**CITY OF HENDERSON, KY
OPERATING BUDGET FOR FISCAL 2021
GENERAL FUND CONSOLIDATED**

Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Amended Budget	2021 Proposed Budget	% CHANGE '20 vs. '21
Fund 10 - General Fund						
Taxes	\$ 20,981,761	\$ 21,227,001	\$ 21,354,708	\$ 22,328,300	\$ 21,632,300	-3.1%
Service Charges / Fees	517,759	443,559	356,844	495,600	453,300	-8.5%
Fines	26,294	25,185	14,860	26,500	18,000	-32.1%
License and Permits	60,556	88,147	72,546	79,500	80,000	0.6%
Rents and Concessions	109,008	115,531	94,653	97,500	103,000	5.6%
Sales of Surplus Property	15,305	22,249	135,367	21,000	21,000	0.0%
Other	3,857,669	4,044,801	4,252,973	3,793,900	3,729,700	-1.7%
In Lieu of Tax Payments	3,084,688	3,079,933	3,133,049	3,132,700	3,182,700	1.6%
Total Revenue	\$ 28,653,040	\$ 29,046,406	\$ 29,415,000	\$ 29,975,000	\$ 29,220,000	-2.5%
Personnel Services	\$ 18,518,876	\$ 19,065,333	\$ 19,264,541	\$ 19,966,000	\$ 20,297,890	1.7%
Supplies	789,852	835,730	792,810	873,800	919,240	5.2%
Maintenance & Repairs	962,216	1,023,105	888,279	935,900	904,210	-3.4%
Services	2,476,000	3,140,490	2,825,712	3,086,720	2,798,460	-9.3%
Sundry with Debt	517,222	529,905	549,749	546,140	560,470	2.6%
Capital Outlay	1,963,226	345,395	803,659	994,400	205,000	-79.4%
Transfers	4,128,056	5,333,802	4,457,250	4,874,040	4,265,730	-12.5%
Total Expense	\$ 29,355,448	\$ 30,273,760	\$ 29,582,000	\$ 31,277,000	\$ 29,951,000	-4.2%
NET	\$ (702,408)	\$ (1,227,354)	\$ (167,000)	\$ (1,302,000)	\$ (731,000)	

MAJOR REVENUE SOURCES

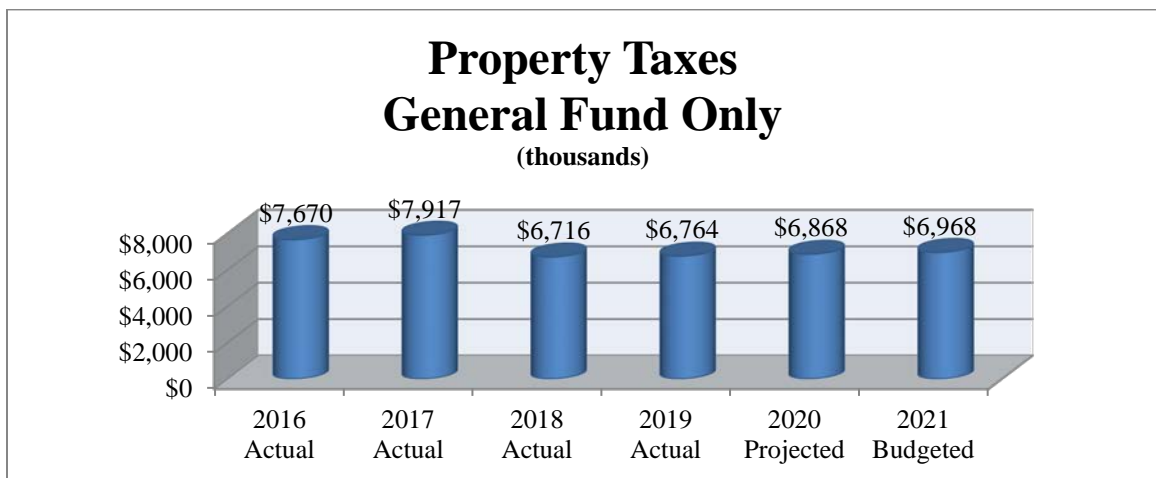
TAX REVENUE

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 2020, the General Fund's real property tax revenue was approximately \$5.9 million, and its personal tax was \$1.0 million.

The 2021 property tax revenue is based on a slight or 1.9% increase based on new property and re-assessments of existing property. The revenue estimates are based on the same tax rates of a real estate rate at \$0.490 and a personal tax rate at \$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 payroll part of the tax rate increased to 1.29% in fiscal 2018 and to 1.49% in fiscal 2020. The net profits part of the tax rate for increased from 1.0% to 1.49% in fiscal 2020.

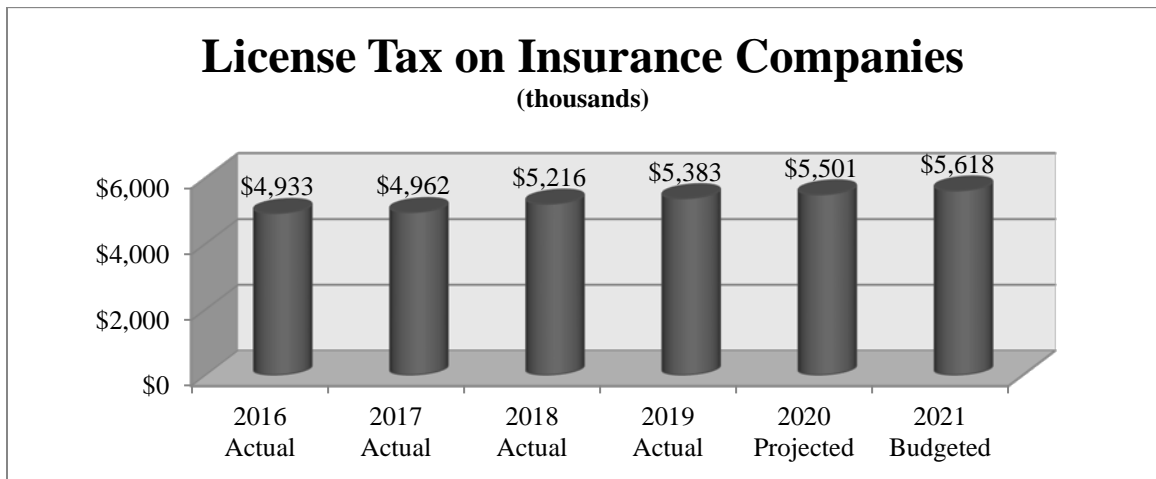
For years up to fiscal 2019, the chart also includes revenue that the City received for collecting Henderson County's tax on its behalf. Starting in fiscal 2020, Henderson County has done its own tax administration.

The revenue estimates for fiscal 2021, include a payroll tax rate of 1.49% and a net profits rate of 1.49%. These revised rates will generate approximately \$6.51 million in net payroll taxes and nearly \$1.16 million in net profit taxes.

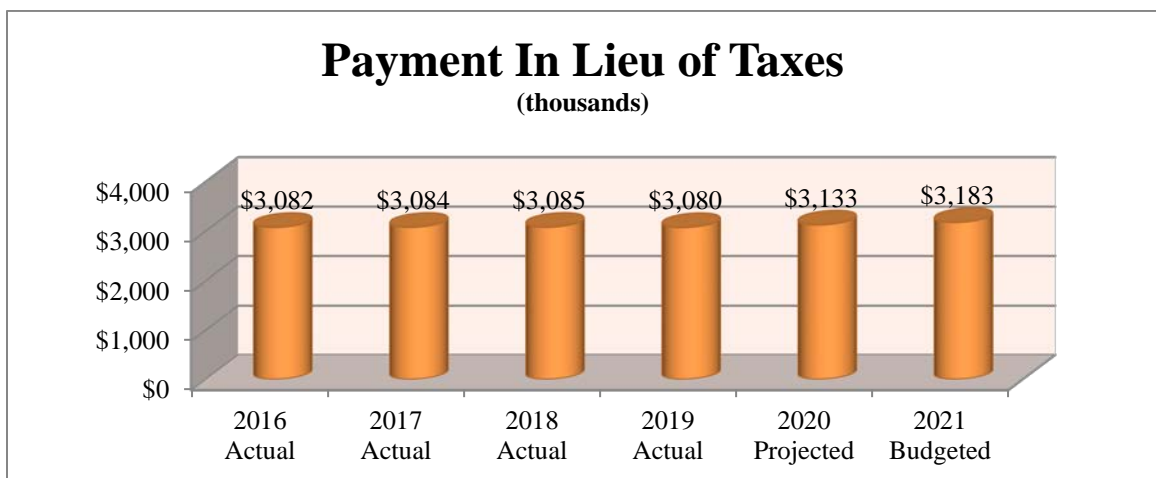
There is also a budget of a \$56,000 rebate that is returned to businesses that are participating in the Kentucky Business Investment Program.



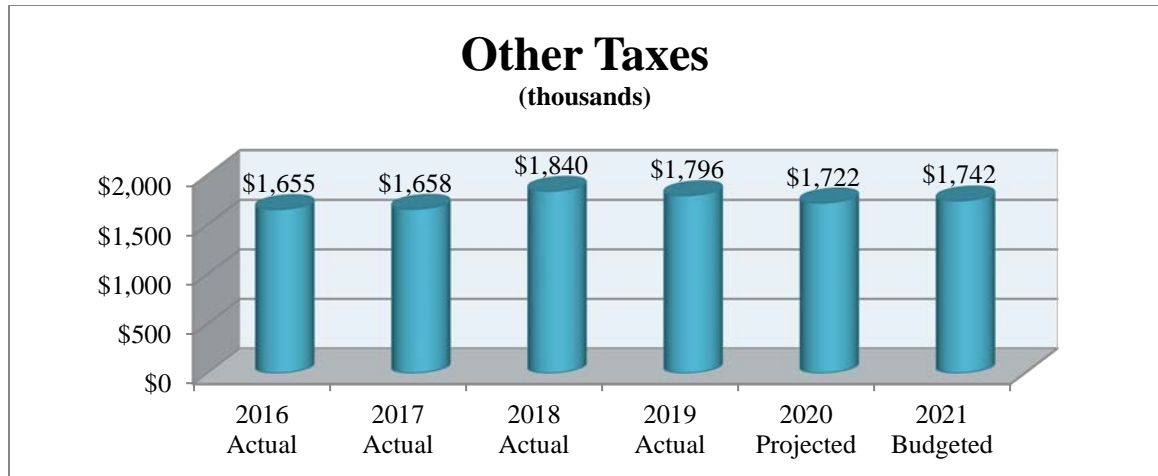
License Tax on Insurance Companies – The City of Henderson follows Chapter 91A of the Kentucky Revised Statutes as it relates to the tax assessed on insurance premiums. The tax applies to casualty, automobile, inland marine, fire/allied perils, health and life policies. The insurance companies add the tax to their customer’s statements and remit the tax to the City. The insurance companies can deduct a fee of 1.5% from the tax that is retained by them to cover their collection expenses. Effective July 1, 2020, the tax rate will increase from 10% to 11% and will generate nearly \$5.62 million in revenue in fiscal 2021.



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 2021, Henderson Municipal Power and Light will pay \$1,244,724, Henderson Municipal Gas will pay \$1,400,000, and Henderson Water Utility will pay \$500,000. Also included in this category is the payment that the City receives from the Henderson Housing Authority. For fiscal 2021, the City is expecting to receive approximately \$38,000.

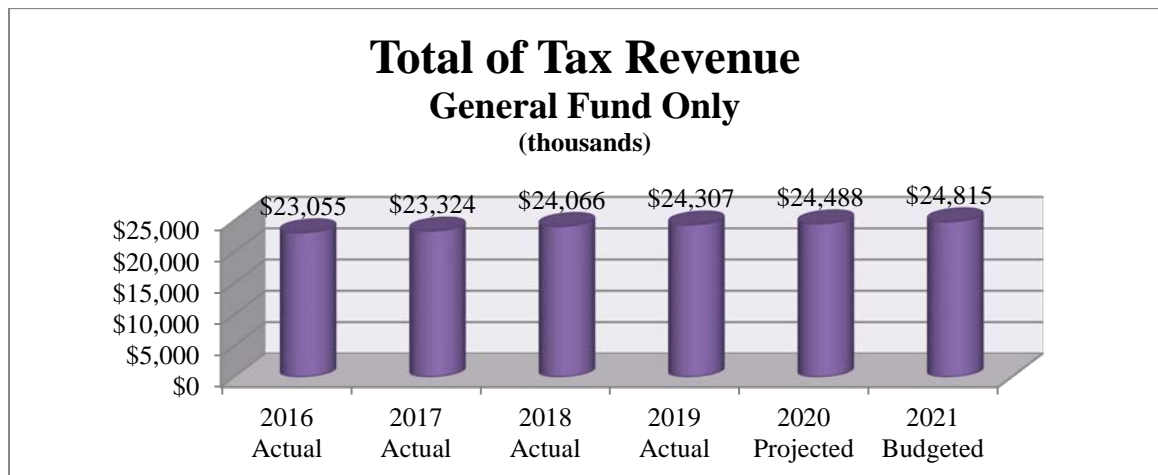


Other taxes – The City of Henderson also collects vehicle property tax, omitted tangible tax, franchise tax, bank deposit tax, and delinquent taxes. As the chart below reflects, the amount of other taxes totals over \$1.74 million for fiscal year 2021.



Taxes – The total (\$24,815,000) for the taxes above make up 84.9% of the General Fund’s \$29,220,000 of revenue (net of the use of reserves) for fiscal 2021. The goal of these budget estimates is to be conservative on the revenue and budget expenses on the high end.

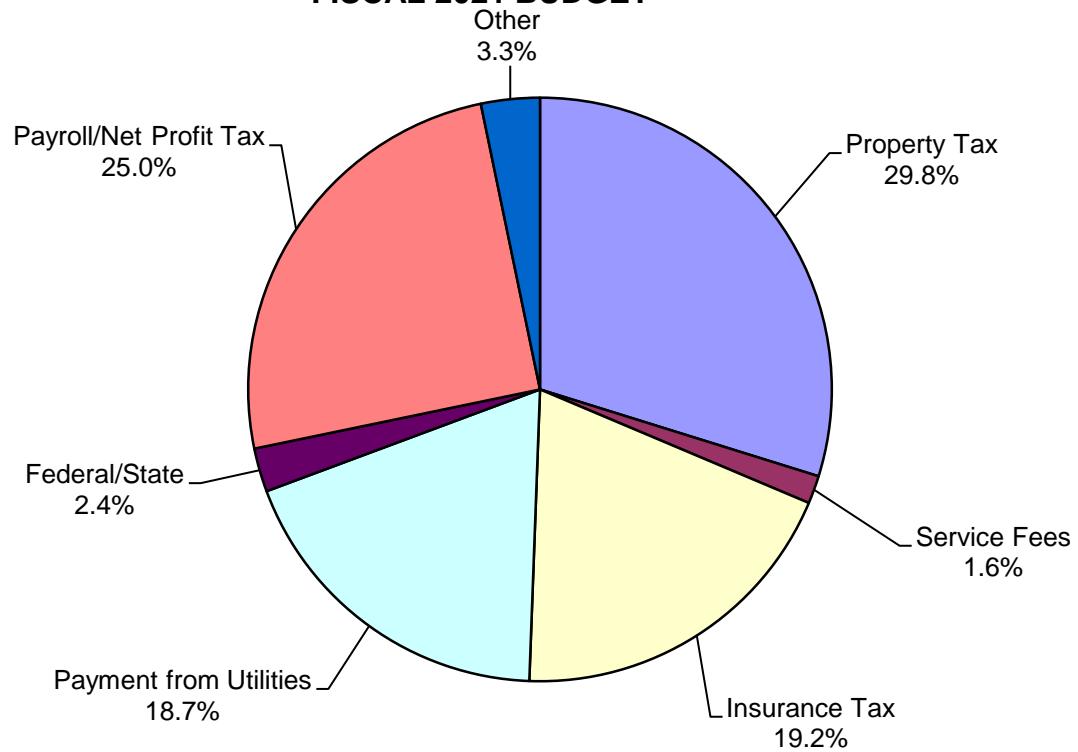
It should be noted that due to the uncertainty involving the Coranvirus-19 and its impact on the local, state, and national economy, the estimates included in the fiscal 2021 are more conservative than those used in prior years. Management is hopeful that the impact will be minor, and a quick recovery is realized.



CITY OF HENDERSON

GENERAL FUND REVENUE

FISCAL 2021 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	
2010	\$ 5,784,176	\$ 5,692,217	98.4%	\$ 75,627	\$ 5,767,844	99.7%	\$ 16,332
2011	6,063,113	5,959,466	98.3%	84,196	6,043,662	99.7%	19,451
2012	6,532,523	6,446,468	98.7%	71,223	6,517,691	99.8%	14,833
2013	6,883,409	6,827,928	99.2%	40,234	6,868,162	99.8%	15,247
2014	7,136,415	7,071,501	99.1%	44,999	7,116,500	99.7%	19,915
2015	7,453,517	7,375,464	99.0%	52,373	7,427,837	99.7%	25,681
2016	7,761,529	7,676,994	98.9%	53,176	7,730,170	99.6%	31,360
2017	8,029,300	7,915,893	98.6%	61,965	7,977,858	99.4%	51,442
2018	6,811,550	6,742,413	99.0%	6,325	6,748,738	99.1%	62,812
2019	6,885,101	6,775,793	98.4%	-	6,775,793	98.4%	109,308

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

(b) Collections as of June 30, 2019

CITY OF HENDERSON COST ALLOCATION

		GENERAL FUND												
		Fiscal 2021	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%	0.51%	1.68%	
		\$ 234,610	\$ 213,378	\$ 7,038	\$ 1,830	\$ 2,651	\$ 915	\$ 915	\$ 915	\$ 915	\$ 915	\$ 1,197	\$ 3,941	
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%	2.45%	
		\$ 446,285	\$ 381,127	\$ 35,703	\$ 3,436	\$ 4,418	\$ 714	\$ 2,276	\$ 5,757	\$ 402	\$ 714	\$ 803	\$ 10,934	
	HWU direct costs - Safety 50%	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
		\$ 51,235	\$ -	\$ -	\$ -	\$ 51,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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%	13.50%	
		\$ 332,970	\$ 179,804	\$ 49,946	\$ 9,989	\$ 6,659	\$ 6,659	\$ 9,989	\$ 1,665	\$ 3,330	\$ 3,330	\$ 16,649	\$ 44,951	
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%	7.00%	
		\$ 145,890	\$ 80,240	\$ 1,459	\$ 1,459	\$ 1,459	\$ 43,767	\$ 1,459	\$ 1,459	\$ 1,459	\$ 1,459	\$ 1,459	\$ 10,212	
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%	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%	12.37%	
		\$ 125,030	\$ 109,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,466	
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%	
		\$ 519,510	\$ 401,270	\$ 25,300	\$ 7,013	\$ 25,300	\$ 4,260	\$ 12,468	\$ 9,299	\$ 14,442	\$ 4,000	\$ 16,157	\$ -	
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%	3.25%	
		\$ 632,860	\$ 333,834	\$ 98,726	\$ 20,252	\$ 20,252	\$ 20,252	\$ 20,252	\$ 30,377	\$ 24,049	\$ 24,049	\$ 20,252	\$ 20,568	
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%	
		\$ 844,520	\$ 258,254	\$ 129,296	\$ 108,099	\$ 88,759	\$ 13,512	\$ 83,101	\$ 27,025	\$ 54,725	\$ 54,725	\$ 13,512	\$ 13,512	
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%	
		\$ 981,850	\$ 54,689	\$ 287,878	\$ 288,468	\$ 255,183	\$ 13,746	\$ 13,746	\$ 15,120	\$ 29,456	\$ 9,819	\$ 13,746	\$ -	
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%	
		\$ 805,280	\$ 44,854	\$ 236,108	\$ 236,591	\$ 209,292	\$ 11,274	\$ 11,274	\$ 12,401	\$ 24,158	\$ 8,053	\$ 11,274	\$ -	

CITY OF HENDERSON COST ALLOCATION

		GENERAL FUND												
		Fiscal 2021	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%	36.48%	
		\$ 6,582,240	\$ 4,181,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,401,201	
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%	
		\$ 549,110	\$ 543,399	\$ -	\$ -	\$ -	\$ -	\$ 5,711	\$ -	\$ -	\$ -	\$ -	\$ -	
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%	
		\$ 1,467,420	\$ 1,467,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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%	
		\$ 7,698,370	\$ 7,698,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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%	
		\$ 206,080	\$ 56,013	\$ 3,174	\$ 1,587	\$ 8,058	\$ -	\$ 80,928	\$ 804	\$ 25,471	\$ 25,286	\$ -	\$ 4,760	
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%	
		\$ 678,780	\$ 562,573	\$ 24,843	\$ 4,073	\$ 7,534	\$ 14,051	\$ 39,844	\$ 4,955	\$ 6,516	\$ 5,227	\$ -	\$ 9,164	
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%	
		\$ 623,500	\$ 311,688	\$ 53,746	\$ -	\$ -	\$ 9,290	\$ 194,594	\$ 2,619	\$ 49,880	\$ -	\$ -	\$ 1,683	
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%	
		\$ 340,990	\$ 158,219	\$ 12,958	\$ -	\$ -	\$ 7,809	\$ 27,109	\$ 2,592	\$ 12,958	\$ -	\$ -	\$ 119,347	
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%	
		\$ 904,490	\$ 841,809	\$ 3,980	\$ -	\$ -	\$ 9,407	\$ 1,538	\$ 12,392	\$ 6,151	\$ 181	\$ 12,934	\$ 16,100	
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%	50.72%	
		\$ 5,779,980	\$ 2,848,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,931,606	
TOTAL		\$ 29,951,000	\$ 20,725,916	\$ 970,154	\$ 682,796	\$ 680,801	\$ 155,655	\$ 505,203	\$ 127,379	\$ 253,911	\$ 137,756	\$ 107,982	\$ 5,603,446	

CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2021
GENERAL FUND DETAIL

ACCOUNT		2018 Actual	2019 Actual	2020 Amended Budget	2021 Proposed Budget	% CHANGE
41 Personnel Services						
4101	Salaries -Supervision	\$ 1,965,850	\$ 2,007,286	\$ 2,011,120	\$ 2,020,310	0.5%
4102	Salaries -Clerical	1,094,222	1,133,155	1,172,370	1,130,230	-3.6%
4103	Salaries - Operational	6,734,227	6,578,132	6,868,200	7,046,400	2.6%
4104	Salaries - Overtime	1,465,899	1,550,232	1,375,390	1,406,450	2.3%
4105	Salaries - Other	74,878	82,504	97,150	94,330	-2.9%
4106	FICA	291,380	296,308	306,760	306,870	0.0%
4107	Medicare	160,071	160,511	167,210	169,630	1.4%
4108	Life Insurance	14,168	12,633	14,480	14,530	0.3%
4109	Hospitalization Insurance	3,511,129	3,716,699	4,084,160	3,997,650	-2.1%
4110	Cancer Insurance	25,508	25,405	25,420	25,570	0.6%
4111	Workers Compensation	212,492	201,577	242,480	270,970	11.7%
4112	Employee Assistance Prgm	4,054	3,962	4,190	4,230	1.0%
4115	Unemployment Insurance	11,044	10,801	12,300	15,050	22.4%
4116	Employee Pension Benefit	870,663	974,824	1,086,310	1,103,800	1.6%
4118	Retirement - Other	27,200	28,530	21,600	22,030	2.0%
4119	Police & Fire Pension	2,056,091	2,282,772	2,476,860	2,669,840	7.8%
Personnel Services Total		18,518,876	19,065,331	19,966,000	20,297,890	1.7%
42 Supplies						
4200	Non-Inventory Parts	4,180	3,762	4,000	4,000	0.0%
4200.0001	MSC Supplies	6,705	-	-	-	N/A
4201	Fuel	186,029	217,165	258,290	291,850	13.0%
4202	Minor Tools	33,331	46,161	39,680	37,240	-6.1%
4203	Office Supplies	64,601	58,732	60,360	61,340	1.6%
4204	Cleaning Supplies	11,069	11,779	11,150	10,250	-8.1%
4205	Medical & Drug Supplies	12,588	25,588	12,650	12,100	-4.3%
4206	Botanical Supplies	8,405	5,165	6,050	6,000	-0.8%
4207	Clothing Supplies	143,974	173,502	164,390	145,140	-11.7%
4208	Postage	120,005	117,765	120,210	121,950	1.4%
4209	Educational Supplies	16,075	22,622	18,280	18,030	-1.4%
4210	Photographic Supplies	573	326	500	500	0.0%
4211	Periodicals & Supplement	9,083	10,539	15,080	15,640	3.7%
4212	Mechanical Supplies	1,594	1,446	2,100	2,100	0.0%
4213	Traffic Control Supplies	32,160	22,124	25,000	25,000	0.0%
4214	Chemical Supplies	29,693	23,955	26,700	26,200	-1.9%
4215	Janitorial Supplies	31,744	21,897	24,000	22,500	-6.3%
4216	Ammunition	44,283	33,673	37,000	43,000	16.2%
4221	Athletic Recreat. Supply	8,534	9,636	10,950	9,950	-9.1%
4222	Concessions	9,509	9,261	6,500	6,000	-7.7%
4225	Safety Supplies	2,870	3,219	3,550	33,800	852.1%
4228	Dive & Rescue	9,431	7,845	6,500	5,500	-15.4%
4229	Miscellaneous Supplies	3,006	13,283	20,860	21,150	1.4%
4230	Over/Short Account	398	(3,717)	-	-	N/A
Supplies Total		789,840	835,728	873,800	919,240	5.2%

CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2021
GENERAL FUND DETAIL

ACCOUNT	2018 Actual	2019 Actual	2020 Amended Budget	2021 Proposed Budget	% CHANGE
43 Maintenance & Repairs					
4300.0001 MSC Repairs	\$ 24,843	\$ 957	\$ -	\$ -	N/A
4301 Vehicle Repair	310,667	299,970	265,630	251,780	-5.2%
4302 Office Equipment Repair	223,684	257,117	254,450	257,180	1.1%
4303 Instr. & Appar. Repair	19,113	17,338	18,450	29,150	58.0%
4304 Other Equipment Repair	35,016	29,646	23,770	22,700	-4.5%
4305 Heating / A.C. Repair	19,407	42,245	51,850	54,850	5.8%
4306 Building Repair & Maint	203,147	246,933	157,750	154,500	-2.1%
4307 Other Structures Repair	70,970	84,473	102,500	82,000	-20.0%
4308 Machines Tools Repair	9,236	8,499	9,850	8,400	-14.7%
4309 Radios Repair	7,521	6,239	7,500	5,500	-26.7%
4310 Video Equipment Expense	354	925	3,000	3,000	0.0%
4312 Walks Drives Fences	8,076	10,375	10,000	5,000	-50.0%
4313 Recreational Equipment	6,836	9,497	11,650	10,150	-12.9%
4314 Pumps & Motors	908	6,713	2,500	3,000	20.0%
4325 Boat Launch Expense	22,440	2,177	17,000	17,000	0.0%
Maintenance & Repairs Total	962,218	1,023,104	935,900	904,210	-3.4%
44 Services					
4400.0001 MSC - Services	15,595	-	-	-	N/A
4401 Telephone	125,445	129,641	120,630	98,670	-18.2%
4402 Medical Exams	44,273	27,665	54,050	53,740	-0.6%
4403 Assoc. Dues/Subscription	78,494	84,970	82,960	84,220	1.5%
4404 Multi-Department Training	20,145	26,514	21,700	16,850	-22.4%
4405 Travel & Training	127,884	128,481	171,540	97,680	-43.1%
4406 Boards and Meetings	3,490	3,410	6,000	8,900	48.3%
4408 Legal Advertising	28,842	25,549	26,830	27,620	2.9%
4409 Electric-Purchased	38,142	36,889	35,250	36,400	3.3%
4414 Clothing / Cleaning	36,417	33,209	36,380	36,450	0.2%
4415 Special Services	48,589	21,717	21,450	23,340	8.8%
4416 Car Allowance	5,850	5,400	5,400	5,400	0.0%
4417 Printing and Reproduction	28,862	33,912	37,580	34,860	-7.2%
4418 Contractual Services	659,947	711,467	644,380	693,420	7.6%
4419 Professional Services	139,899	143,612	179,850	158,790	-11.7%
4424 Equipment Rental	10,189	10,901	8,500	9,500	11.8%
4440 Web Services	20,940	27,834	34,980	34,000	-2.8%
4441 Bank Fees	194	-	-	-	N/A
4442 Trust Fees	4,580	3,900	4,700	3,800	-19.1%
4443 Charge Card Expense	1,194	949	1,250	-	-100.0%
4443 Charge Card Utilities	26,699	22,310	28,800	28,500	-1.0%
4454 Tennis Club	-	-	35,000	-	-100.0%
4456 Planning Commission	343,098	342,484	363,500	363,500	0.0%
4457 Ambulance Service	23,255	371,810	241,500	104,250	-56.8%
4461 Henderson Tourism	37,700	37,700	37,700	37,700	0.0%
4467 Meals on Wheels Program	11,500	11,500	11,500	11,500	0.0%
4469 Riverview School	5,000	5,000	5,000	5,000	0.0%
4472 Henderson Arts Alliance	9,000	9,000	9,000	9,000	0.0%
4474 Involvement Inc	4,000	4,000	4,000	4,000	0.0%
4479 Downtown Hend. Project	46,000	46,000	46,000	46,000	0.0%
4481 Henderson County Attorney	5,042	5,958	5,500	5,500	0.0%
4482 Humane Society of Hend C	110,000	121,000	121,000	121,000	0.0%
4483 Hend City/Co Rescue Sq.	4,500	4,500	4,500	4,500	0.0%

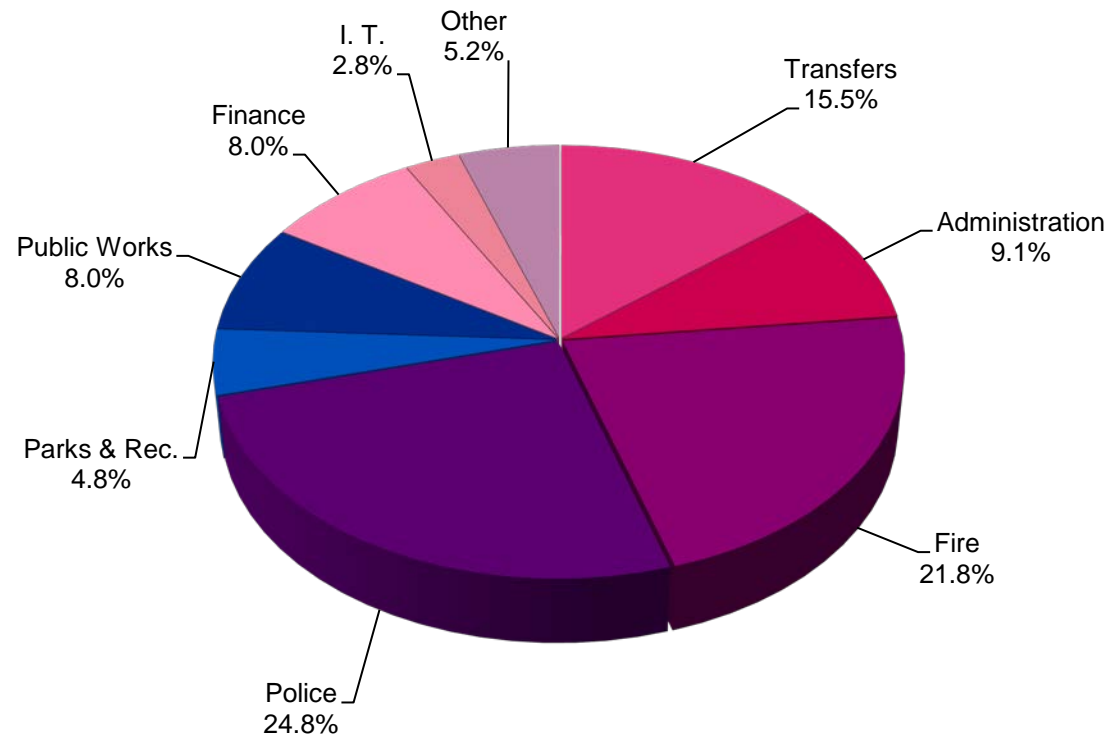
**CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2021
GENERAL FUND DETAIL**

ACCOUNT	2018 Actual	2019 Actual	2020 Amended Budget	2021 Proposed Budget	% CHANGE
44 Services (continued)					
4484 Disaster & Emergency Ser	\$ -	\$ 38,428	\$ 64,920	\$ 70,400	8.4%
4485 Hend City/Co Air Board	135,000	141,760	166,600	218,100	30.9%
4491 Kyndle	48,100	48,000	48,000	48,000	0.0%
4492 Human Relations Comm.	-	-	30,000	35,000	16.7%
4494 Other Outside Agency	25,500	19,000	26,500	27,000	1.9%
4495 Special Projects	177,886	431,262	319,500	211,100	-33.9%
4497 Henderson Child	3,200	3,200	3,200	3,200	0.0%
4522 Audit Expense	21,562	21,562	21,570	21,570	0.0%
Services Total	2,476,013	3,140,494	3,086,720	2,798,460	-9.3%
45 Sundry Charges					
4501 Insurance Expense	501,643	498,983	530,450	560,470	5.7%
4501.0001 MSC Insurance	14,349	15,360	15,690	-	-100.0%
4531 DARE Expenses	1,228	1,199	-	-	N/A
4534 K-P Donations Expenses	-	14,364	-	-	N/A
Sundry Charges Total	517,220	529,906	546,140	560,470	2.6%
46 Capital Outlay					
4601 Motor Vehicles	1,660,303	153,131	922,000	-	-100.0%
4602 Office Furniture /Fixture	9,585	18,813	-	-	N/A
4603 Office Equipment	-	5,600	9,000	-	-100.0%
4605 Machinery & Tools	114,070	83,246	7,500	-	-100.0%
4607 Data Processing Equipment	115,654	19,726	55,900	-	-100.0%
4608 Instruments & Apparatus	32,297	4,992	-	-	N/A
4611 Walks, Drives, Fences	21,318	26,798	-	-	N/A
4617 Buildings	-	2,339	-	-	N/A
4628 Park Improvements	10,000	30,750	-	-	N/A
Capital Outlay Total	1,963,227	345,395	994,400	-	-100.0%
47 Transfers					
4701 Transfer to PWI	1,119,000	839,000	1,122,000	1,353,000	20.6%
4702 Transfer to HART	417,000	752,000	485,000	575,000	18.6%
4707 Transfer to Construction	167,000	1,156,493	600,000	272,000	-54.7%
4711 Reserve for Contingency	56,055	26,309	62,040	50,730	-18.2%
4714 Transfer to Emergency Co	364,000	616,000	597,000	477,000	-20.1%
4716 Transfer to Police and Fire	383,000	352,000	380,000	378,000	-0.5%
4717 Transfer to Civil Service	107,000	71,000	81,000	80,000	-1.2%
4719 Transfer to Cemetery Fund	172,000	200,000	216,000	234,000	8.3%
4725 Transfer to Bond Fund	1,343,000	1,321,000	1,331,000	1,320,000	-0.8%
Transfers Total	4,128,055	5,333,802	4,874,040	4,739,730	-2.8%
Total Expenses	\$ 29,355,449	\$ 30,273,760	\$ 31,277,000	\$ 30,220,000	-3.4%

CITY OF HENDERSON

GENERAL FUND EXPENDITURES

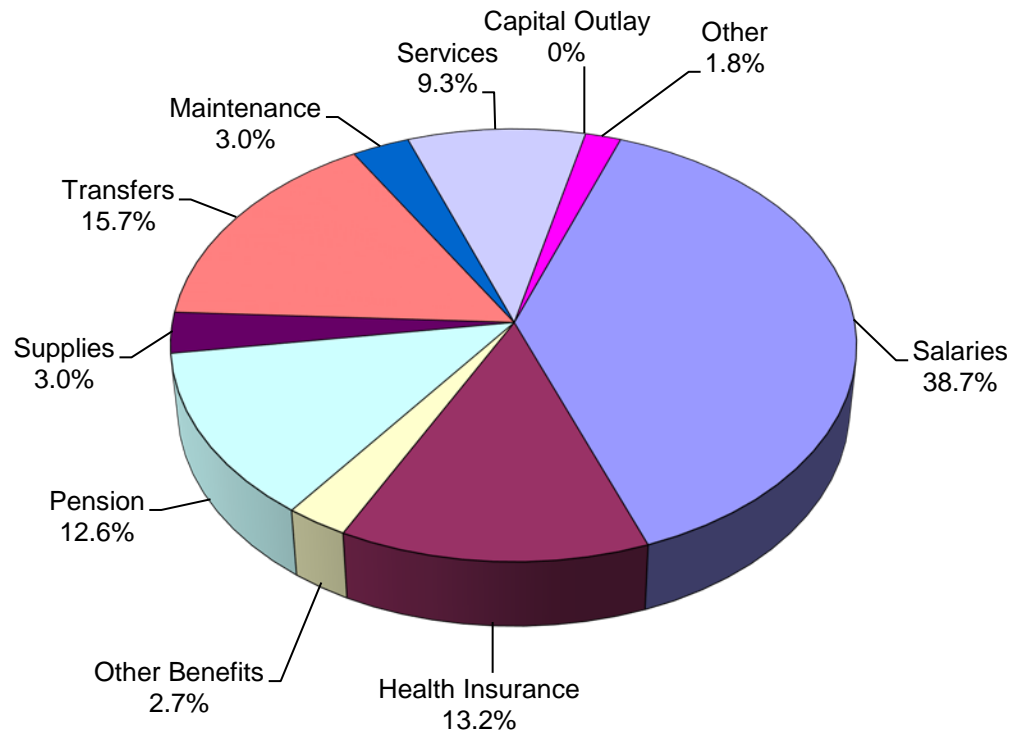
FISCAL 2021 BUDGET



CITY OF HENDERSON

GENERAL FUND EXPENDITURES

FISCAL 2021 BUDGET



<p style="text-align: center;">CITY OF HENDERSON, KY</p> <p style="text-align: center;">TOTAL EXPENDITURES OF ALL FUNDS</p> <p style="text-align: center;">FOR FISCAL 2021</p>

	Fiscal 2020	Fiscal 2021	Increase/(Decrease)	Percentage
GENERAL FUND	\$ 31,277,000	\$ 29,951,000	\$ (1,326,000)	-4.2%
GAS FUND	16,111,000	15,461,000	(650,000)	-4.0%
HEALTH REIMBURSEMENT ARRANGEMENT FUND	555,000	480,000	(75,000)	-13.5%
CIVIL SERVICE PENSION FUND	87,000	86,000	(1,000)	-1.1%
POLICE & FIRE PENSION FUND	380,000	378,000	(2,000)	-0.5%
CEMETERY FUND	453,000	475,000	22,000	4.9%
HEALTH INSURANCE FUND	8,369,000	8,313,000	(56,000)	-0.7%
BOND FUND	4,771,000	4,766,000	(5,000)	-0.1%
PUBLIC WAY IMPROVEMENT FUND	1,816,000	1,775,000	(41,000)	-2.3%
CONSTRUCTION FUND	1,559,000	1,259,000	(300,000)	-19.2%
FLOOD MITIGATION FUND	724,000	471,000	(253,000)	-34.9%
HART FUND	1,668,000	1,523,000	(145,000)	-8.7%
SANITATION FUND	3,586,000	3,879,000	293,000	8.2%
911 FUND	1,518,000	1,573,000	55,000	3.6%
TOURISM COMMISSION FUND	165,000	169,000	4,000	N/A
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	414,000	522,000	108,000	26.1%
POLICE INVESTIAGTION FUND	26,000	31,000	5,000	19.2%
	<u>\$ 73,479,000</u>	<u>\$ 71,112,000</u>	<u>\$ (2,367,000)</u>	<u>-3.2%</u>

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 #55

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 and management of HART, the city’s transportation division.

Fund – HART #56 page C-31 – 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-48

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 responsible 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-68

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-75

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-96

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-105

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-145

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-38 and C-62

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-151

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-39 – 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-63 – 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-64 – 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-92 - 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-40 - 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-65 – 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-125 – 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-41 – 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-46 – 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-132 – 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-166 – The Emergency Communications Fund accounts for funds that operate the 911 emergency communications system.

Department – 911 #55

Division – Emergency Communications #018

Fund – Tourism Commission Fund #59 page C-67 – 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-47 – 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-104 – 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

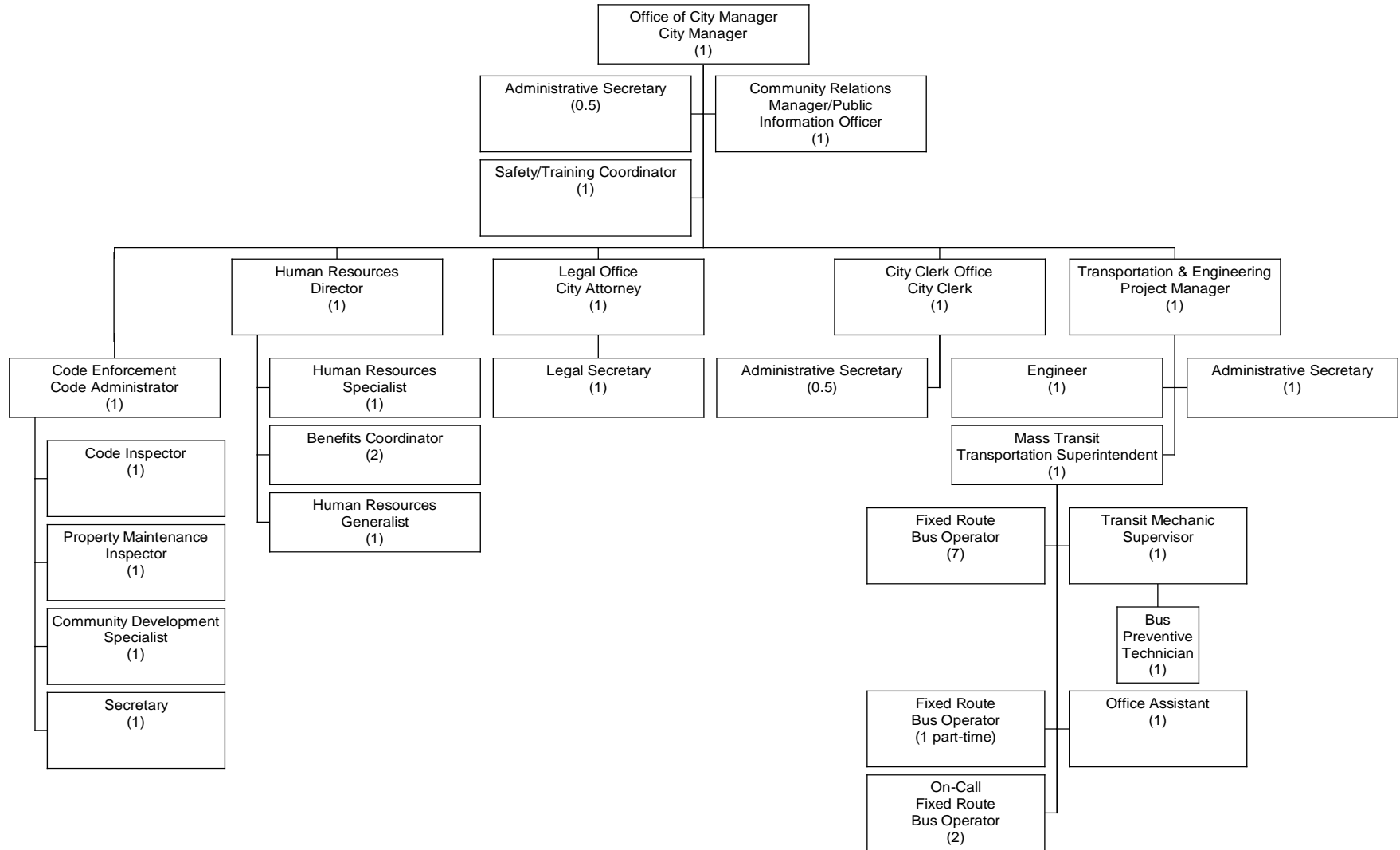


SECTION C

DEPARTMENTAL

BUDGETS

ADMINISTRATION



CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
Facilities and Services	Administration	1. Seek funding sources for Phase 2 of Countryview master plan drainage project.
		2. Update and adopt a new safety plan citywide.
		3. 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.
		4. Continue to evaluate the means and methods of all provided services in order to optimize service with the most economical approach.
		5. Coordinate defensive driving training for all affected City employees.
		6. Continue work zone safety training for all affected City employees.
	Administration: City Attorney	1. Continue to collect outstanding property taxes.

CITY OF HENDERSON, KY
Enhance the Economic Climate of the Community
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
Economic Development	Administration	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.
		2. Promote and support priority projects with the goal of job creation, stability or economic base, and marketing the Downtown Loan Program.
		3. Finalize marketing strategy for the promotion of the Henderson Industrial Park property.

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
Transportation	Administration	1. Complete acquisition of Easement and Construction phases of the TAP state grant project for sidewalk improvements along Green River Road in the Bend Gate school area.
		2. Continuation of the ADA compliance transition plan for accessibility in rights-of-way as required by Federal Highway Administration.
Housing & Population	Administration	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.
		2. Continue targeting unsafe structures and properties with the objective of repairing or removing unsafe housing during the year.
		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.
		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.
		5. Evaluate incentives to encourage developers and builders to invest in the redevelopment of blighted and abandoned properties.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Administration: Human Resources	1. Evaluate the employee near-site clinic's revenue neutral impact on the health insurance benefit by comparing employee health clinic costs to the plan claim costs.
		2. Identify aggregate employees' out-of-pocket savings from utilization of the employee near-site clinic.
		3. Coordinate the 6-month supervisor certificate program training for up to 5 employees.
Quality of Life	Administration: Mass Transit	1. Plan and conduct the 21st annual HART Passenger Appreciation Day in the fall, including free transportation and refreshments for customers.

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.

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.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 10 - Administration
Division 010 - City Commission

41 Personnel Services

4101	Salaries - Supervision	\$ 63,234	\$ 64,139	\$ 64,492	\$ 65,360	\$ 65,620	0.4%
4106	FICA	3,137	3,186	3,142	4,060	4,070	0.2%
4107	Medicare	733	745	735	950	960	1.1%
4109	Health Insurance	59,858	69,880	91,947	89,400	87,000	-2.7%
4111	Workers Compensation	88	83	71	110	110	0.0%
4112	Employee Assist. Prgm	54	43	36	90	90	0.0%
Personnel Services Total		127,104	138,076	160,423	159,970	157,850	-1.3%

42 Supplies

4203	Office Supplies	664	776	750	650	710	9.2%
4208	Postage	125	73	60	100	70	-30.0%
4211	Periodicals & Supple.	400	314	420	300	420	40.0%
Supplies Total		1,189	1,163	1,230	1,050	1,200	14.3%

43 Maintenance & Repairs

4302	Office Equip. Repair	4	3	10	10	10	0.0%
Maintenance & Repairs Total		4	3	10	10	10	0.0%

44 Services

4401	Telephone	3,314	3,892	3,500	3,800	3,800	0.0%
4403	Assoc. Dues/Subscript.	59,145	62,138	59,500	59,500	59,500	0.0%
4405	Travel & Training	1,880	6,785	4,300	10,000	7,000	-30.0%
4415	Special Services	2,129	1,471	2,350	1,900	1,900	0.0%
4417	Printing and Reprod.	400	304	190	500	350	-30.0%
4419	Professional Services	-	550	1,000	3,000	3,000	0.0%
Services Total		66,868	75,140	70,840	78,700	75,550	-4.0%

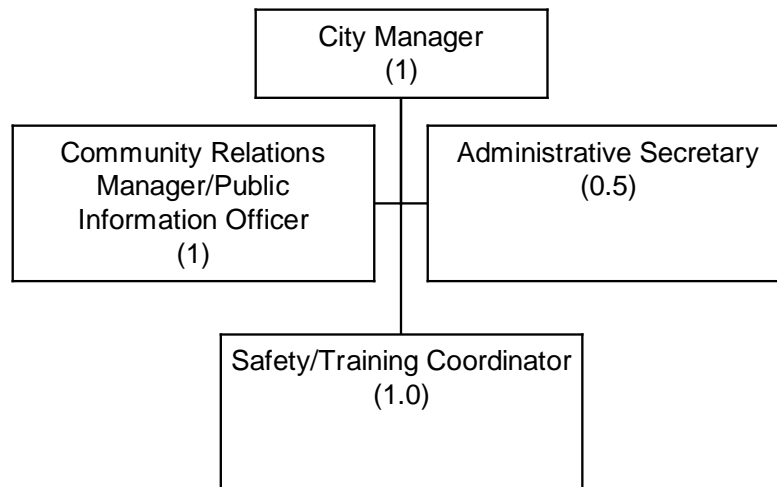
Total Mayor & City Commission		\$ 195,165	\$ 214,382	\$ 232,503	\$ 239,730	\$ 234,610	-2.1%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Administration **DIVISION:** City Commission

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Newspaper Annual Subscription	\$ 420
4403	Association Dues and Subscrip	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	\$ 3,000

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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 10 - Administration
Division 011 - City Manager

41 Personnel Services

4101	Salaries - Supervision	\$ 220,694	\$ 230,189	\$ 188,889	\$ 187,890	\$ 189,770	1.0%
4102	Salaries - Clerical	61,571	32,663	22,925	55,930	18,090	-67.7%
4103	Salaries - Operational	-	-	33,313	-	64,330	N/A
4104	Salaries - Overtime	486	-	482	2,360	2,380	0.8%
4105	Salaries - Other	-	157	-	2,500	2,500	0.0%
4106	FICA	16,667	16,262	14,749	15,420	17,180	11.4%
4107	Medicare	4,152	3,948	3,668	3,610	4,020	11.4%
4108	Life Insurance	5,031	2,596	3,452	5,240	5,250	0.2%
4109	Health Insurance	51,964	45,060	58,344	58,110	60,900	4.8%
4110	Other Insurance	601	1,065	1,132	380	410	7.9%
4111	Workers Compensation	363	385	262	390	450	15.4%
4112	Employee Assist. Prgm	65	47	58	60	70	16.7%
4115	Unemploy. Insurance	309	283	79	240	330	37.5%
4116	Employee Pension	21,630	18,228	26,444	26,750	33,040	23.5%
4118	Retirement - Other	27,200	28,530	21,712	21,600	22,030	2.0%
Personnel Services Total		410,733	379,413	375,509	380,480	420,750	10.6%

42 Supplies

4203	Office Supplies	1,152	1,936	1,200	2,200	1,550	-29.5%
4208	Postage	186	190	60	250	200	-20.0%
4211	Periodicals & Supple.	2,753	3,254	4,000	3,300	4,000	21.2%
4225	Safety Supplies	-	-	-	-	25,000	N/A
Supplies Total		4,091	5,380	5,260	5,750	30,750	434.8%

43 Maintenance & Repairs

4302	Office Equip. Repair	8	9	10	20	20	0.0%
Maintenance & Repairs Total		8	9	10	20	20	0.0%

44 Services

4401	Telephone	2,912	3,303	3,500	3,200	3,700	15.6%
4403	Assoc. Dues/Subscript.	545	527	660	1,000	800	-20.0%
4405	Travel & Training	6,416	3,943	5,700	8,000	5,000	-37.5%
4408	Legal Advertising	248	-	120	200	200	0.0%
4415	Special Services	509	311	60	300	300	0.0%
4416	Car Allowance	5,850	5,400	5,400	5,400	5,400	0.0%
4417	Printing and Reprod.	215	359	420	500	500	0.0%
4418	Contractual Services	-	19,450	-	2,100	27,100	1190.5%
4419	Professional Services	2,751	4,759	1,600	3,000	3,000	0.0%
Services Total		19,446	38,052	17,460	23,700	46,000	94.1%

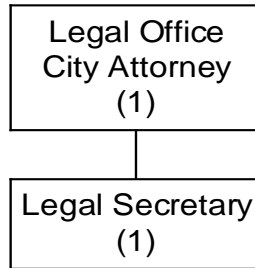
Total City Manager		\$ 434,278	\$ 422,854	\$ 398,239	\$ 409,950	\$ 497,520	21.4%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Administration **DIVISION:** City Manager

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	KRS Revisions	\$ 3,900
		Other	100
		Total	\$ 4,000
4403	Association Dues and Subscrip	KCCMA Dues	\$ 400
		KAMM	100
		Other	300
		Total	\$ 800
4415	Special Services	Other	\$ 300
4418	Contractual Services	Safety and Training seminars	\$ 25,000
		Temporary Clerical Assistance	2,100
		Total	\$ 27,100
4419	Professional Services	Social Media Archival Services (1/3 of total shared with (HPD/HFD	\$ 1,600
			1,400
			\$ 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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 10 - Administration
Division 012 - City Attorney

41 Personnel Services

4101	Salaries - Supervision	\$ 99,110	\$ 102,319	\$ 104,971	\$ 104,920	\$ 105,970	1.0%
4102	Salaries - Clerical	47,577	47,955	48,992	48,440	48,920	1.0%
4104	Salaries - Overtime	124	-	232	140	150	7.1%
4106	FICA	8,873	9,089	9,338	9,520	9,620	1.1%
4107	Medicare	2,075	2,126	2,184	2,230	2,250	0.9%
4108	Life Insurance	70	77	79	90	90	0.0%
4109	Health Insurance	33,928	35,648	36,750	35,760	34,800	-2.7%
4110	Other Insurance	232	229	229	230	230	0.0%
4111	Workers Compensation	217	205	170	250	270	8.0%
4112	Employee Assist. Prgm	36	36	36	40	40	0.0%
4115	Unemploy. Insurance	143	143	50	150	180	20.0%
4116	Employee Pension	28,291	32,430	37,099	36,940	37,300	1.0%
Personnel Services Total		220,676	230,257	240,130	238,710	239,820	0.5%

42 Supplies

4203	Office Supplies	743	1,787	500	1,000	1,200	20.0%
4208	Postage	577	515	450	600	600	0.0%
4211	Periodicals & Supple.	2,142	2,331	4,000	5,630	5,780	2.7%
Supplies Total		3,462	4,633	4,950	7,230	7,580	4.8%

43 Maintenance & Repairs

4302	Office Equip. Repair	23	18	-	-	-	N/A
Maintenance & Repairs Total		23	18	-	-	-	N/A

44 Services

4401	Telephone	389	355	400	400	400	0.0%
4403	Assoc. Dues/Subscript.	6,357	4,156	6,690	4,000	6,000	50.0%
4405	Travel & Training	3,722	1,599	2,700	4,530	1,570	-65.3%
4415	Special Services	52	937	45	-	1,000	N/A
4417	Printing and Reprod.	285	211	200	600	500	-16.7%
4419	Professional Services	42,899	50,127	40,000	80,000	70,000	-12.5%
Services Total		53,704	57,385	50,035	89,530	79,470	-11.2%

45 Sundry Charges

4501	Insurance Expense	5,839	5,989	5,990	6,200	6,100	-1.6%
Sundry Charge Total		5,839	5,989	5,990	6,200	6,100	-1.6%

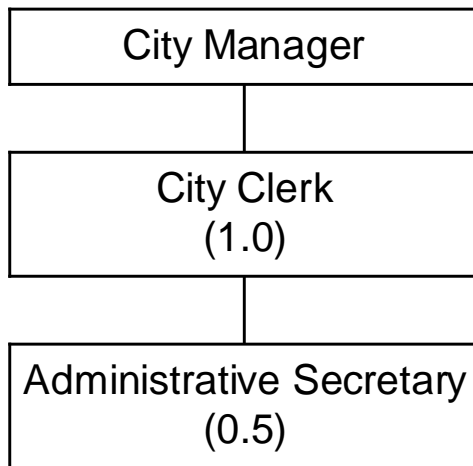
Total Legal	\$ 283,704	\$ 298,282	\$ 301,105	\$ 341,670	\$ 332,970	-2.5%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

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	2,000
		Kentucky Practice	760
		Kentucky Court Net	360
		Kentucky Verdict Reporter	310
		Kentucky Law Summary	300
		KLC Legal Handbook	50
		Total	\$ 5,780
4403	Association Dues and Subscrip	ASCAP/MPLC/SESAC	\$ 4,170
		International Municipal Lawyers Ass.	630
		Kentucky Bar Association	350
		Others (Henderson/ABA/INSC/MAAK)	850
		Total	\$ 6,000
4419	Professional Services	Attorney Fees	\$ 70,000

ADMINISTRATION CITY CLERK



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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 10 - Administration
Division 013 - City Clerk

41 Personnel Services

4101	Salaries - Supervision	\$ 57,626	\$ 59,039	\$ 60,496	\$ 60,250	\$ 60,860	1.0%
4102	Salaries - Clerical	-	-	-	-	18,090	N/A
4106	FICA	3,474	3,550	3,644	3,740	4,900	31.0%
4107	Medicare	812	830	852	880	1,150	30.7%
4108	Life Insurance	42	47	48	50	70	40.0%
4109	Health Insurance	16,964	17,824	18,375	17,880	26,100	46.0%
4110	Other Insurance	116	115	115	120	180	50.0%
4111	Workers Compensation	80	76	67	100	130	30.0%
4112	Employee Assist. Prgm	18	18	18	20	30	50.0%
4115	Unemploy. Insurance	56	56	20	60	100	66.7%
4116	Employee Pension	11,105	12,740	14,555	14,500	19,000	31.0%
Personnel Services Total		90,293	94,295	98,189	97,600	130,610	33.8%

42 Supplies

4203	Office Supplies	1,460	85	1,100	1,300	1,300	0.0%
4208	Postage	109	168	50	100	100	0.0%
Supplies Total		1,569	253	1,150	1,400	1,400	0.0%

43 Maintenance & Repairs

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

44 Services

4401	Telephone	562	556	550	600	600	0.0%
4403	Assoc. Dues/Subscript.	63	265	300	320	320	0.0%
4405	Travel & Training	1,748	558	350	1,800	1,800	0.0%
4408	Legal Advertising	10,659	4,110	7,240	5,000	5,000	0.0%
4415	Special Services	23	-	20	50	50	0.0%
4417	Printing and Reprod.	36	62	40	100	100	0.0%
4418	Contractual Services	9,697	3,926	3,110	9,000	-	-100.0%
4419	Professional Services	11,177	5,046	6,000	6,000	6,000	0.0%
Services Total		33,965	14,523	17,610	22,870	13,870	-39.4%

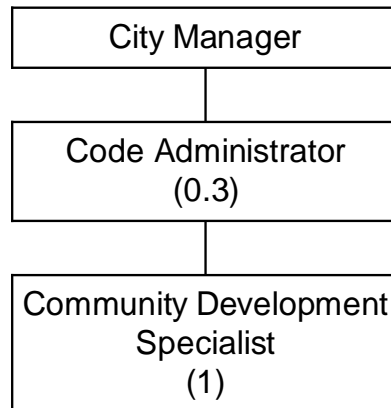
Total City Clerk		\$ 125,831	\$ 109,076	\$ 116,959	\$ 121,880	\$ 145,890	19.7%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Administration DIVISION: City Clerk

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	International Institute of Municipal Clerks & Other	\$ 270
		Green River Clerks Association	50
		Total	\$ 320
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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 10 - Administration
Division 017 - Community Development

41 Personnel Services

4101	Salaries - Supervision	\$ 15,924	\$ 18,654	\$ 19,131	\$ 19,040	\$ 19,230	1.0%
4103	Salaries - Operational	55,224	53,174	54,179	54,160	54,160	0.0%
4104	Salaries - Overtime	360	285	740	500	500	0.0%
4106	FICA	4,260	4,303	4,433	4,540	4,550	0.2%
4107	Medicare	996	1,006	1,037	1,070	1,070	0.0%
4108	Life Insurance	50	56	57	60	60	0.0%
4109	Health Insurance	21,653	23,171	23,887	23,250	22,620	-2.7%
4110	Other Insurance	151	149	149	150	150	0.0%
4111	Workers Compensation	100	448	392	560	900	60.7%
4112	Employee Assist. Prgm	23	23	23	30	30	0.0%
4115	Unemploy. Insurance	52	51	18	70	90	28.6%
4116	Employee Pension	13,786	15,567	17,816	17,620	17,660	0.2%
Personnel Services Total		112,579	116,887	121,863	121,050	121,020	0.0%

42 Supplies

4203	Office Supplies	146	290	450	500	500	0.0%
4208	Postage	170	152	160	200	200	0.0%
4209	Educational Supplies	260	686	-	1,500	1,500	0.0%
Supplies Total		576	1,128	610	2,200	2,200	0.0%

43 Maintenance & Repairs

4302	Office Equip. Repair	7	3	-	10	10	0.0%
Maintenance & Repairs Total		7	3	-	10	10	0.0%

44 Services

4403	Assoc. Dues/Subscript.	40	256	320	500	500	0.0%
4405	Travel & Training	1,118	1,188	1,110	1,000	1,000	0.0%
4408	Legal Advertising	432	149	-	-	-	N/A
4415	Special Services	852	16	15	-	-	N/A
4417	Printing and Reprod.	113	52	300	300	300	0.0%
Services Total		2,555	1,661	1,745	1,800	1,800	0.0%

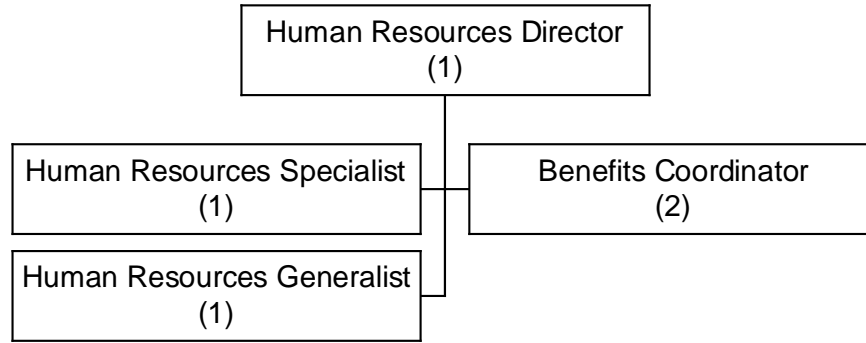
Total Community Development		\$ 115,717	\$ 119,679	\$ 124,218	\$ 125,060	\$ 125,030	0.0%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

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 Subscrip	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 benefits 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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 10 - Administration
Division 124 - Human Resources

41 Personnel Services

4101	Salaries - Supervision	\$ 83,488	\$ 85,396	\$ 87,056	\$ 87,150	\$ 87,150	0.0%
4103	Salaries - Operational	198,173	201,334	210,679	210,230	170,580	-18.9%
4104	Salaries - Overtime	6,283	5,615	5,371	4,970	5,040	1.4%
4105	Salaries - Other	911	900	560	2,900	-	-100.0%
4106	FICA	17,313	17,550	18,201	18,930	16,300	-13.9%
4107	Medicare	4,049	4,104	4,257	4,430	3,810	-14.0%
4108	Life Insurance	238	255	268	260	210	-19.2%
4109	Health Insurance	94,453	92,952	93,494	107,280	87,000	-18.9%
4110	Other Insurance	678	650	688	690	580	-15.9%
4111	Workers Compensation	399	378	112	480	420	-12.5%
4112	Employee Assist. Prgm	84	101	107	110	90	-18.2%
4115	Unemploy. Insurance	279	278	99	490	510	4.1%
4116	Employee Pension	55,491	62,945	72,927	73,450	63,220	-13.9%
Personnel Services Total		461,839	472,458	493,817	511,370	434,910	-15.0%

42 Supplies

4201	Fuel	179	269	233	360	300	-16.7%
4203	Office Supplies	3,143	2,516	3,719	3,470	4,800	38.3%
4208	Postage	1,437	1,363	1,405	1,460	1,600	9.6%
4209	Educational Supplies	-	-	125	300	300	0.0%
4211	Periodicals & Supple.	2,079	2,079	2,079	2,100	2,100	0.0%
Supplies Total		6,838	6,227	7,561	7,690	9,100	18.3%

43 Maintenance & Repairs

4301	Vehicle Repair	693	-	45	100	100	0.0%
4302	Office Equip. Repair	274	57	71	300	300	0.0%
Maintenance & Repairs Total		967	57	116	400	400	0.0%

44 Services

4401	Telephone	1,740	1,603	1,447	1,500	1,500	0.0%
4402	Medical Exams	36,400	19,785	22,752	24,800	25,290	2.0%
4403	Assoc. Dues/Subscript.	1,137	881	1,051	960	1,100	14.6%
4404	Multi-Depart. Training	20,145	26,514	5,962	21,700	16,850	-22.4%
4405	Travel & Training	2,154	1,889	1,859	4,170	3,000	-28.1%
4406	Boards & Meetings	-	-	-	-	2,900	N/A
4408	Legal Advertising	9,667	13,348	14,321	14,430	15,430	6.9%
4415	Special Services	570	384	761	1,000	1,100	10.0%
4417	Printing and Reprod.	877	555	582	1,000	1,000	0.0%
4418	Contractual Services	6,467	5,546	5,462	4,600	5,900	28.3%
Services Total		79,157	70,505	54,197	74,160	74,070	-0.1%

45 Sundry Charges

4501	Insurance Expense	2,267	920	1,029	940	1,030	9.6%
Sundry Charge Total		2,267	920	1,029	940	1,030	9.6%

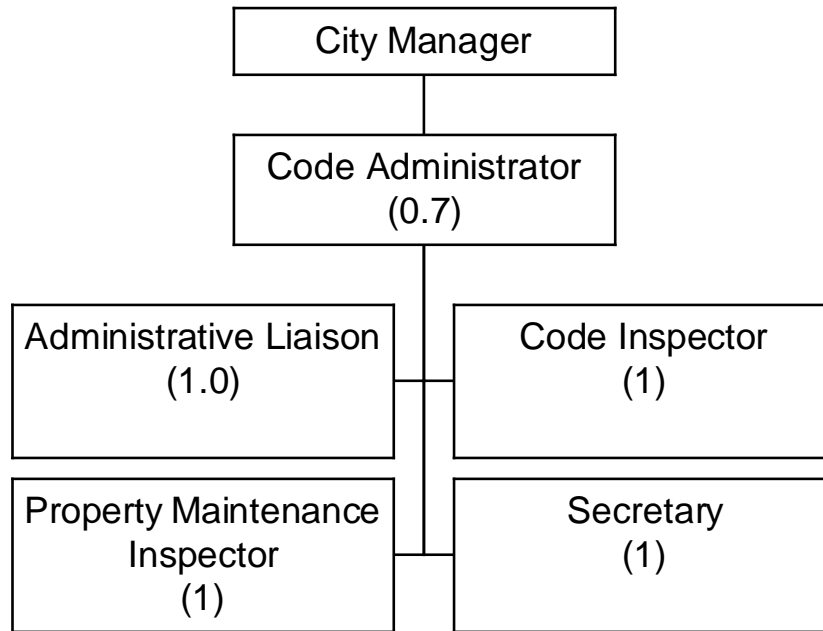
Total Human Resources	\$ 551,068	\$ 550,167	\$ 556,720	\$ 594,560	\$ 519,510	-12.6%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Administration **DIVISION:** Human Resources

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
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	\$ 16,590
		Random drug screens	8,700
		Total	\$ 25,290
4403	Association Dues & Subscriptions	Rotary Club	\$ 700
		Society for HR Professionals (SHRM)	210
		KY Public HR Association (KPHRA) membership	150
		Recertification - KPHRA certification program	50
		Total	\$ 1,110
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, preventing harassment & discrimination training	5,000
		other training via contractual services through IT dept.	
		Northwest KY Training Consortium Membership (All departments)	150
		Miscellaneous online training/webinars	600
		Miscellaneous training programs/seminars	1,000
		Total	\$ 16,850
4408	Legal Advertising	Newspaper and Online employment advertising	\$ 12,400
		Movie theater employment opportunities advertising	2,160
		Radio employment opportunities advertising	870
		Total	\$ 15,430
4415	Special Services	Job fair registration & City-wide employee recognition program	\$ 1,100
4418	Contractual Services	Background checks on new employees & annual citywide MVR	\$ 5,900
		checks for employee jobs requiring driver's license	

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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 10 - Administration
Division 233 - Code Enforcement

41 Personnel Services

4101	Salaries - Supervision	\$ 37,157	\$ 43,632	\$ 44,640	\$ 44,420	\$ 44,870	1.0%
4102	Salaries - Clerical	31,388	32,841	34,161	33,740	34,070	1.0%
4103	Salaries - Operational	135,364	133,135	80,463	123,730	148,320	19.9%
4104	Salaries - Overtime	918	1,249	1,129	260	240	-7.7%
4106	FICA	12,178	12,595	9,655	12,540	14,110	12.5%
4107	Medicare	2,848	2,946	2,258	2,940	3,300	12.2%
4108	Life Insurance	188	209	130	190	240	26.3%
4109	Health Insurance	80,131	83,773	56,895	79,570	99,180	24.6%
4110	Other Insurance	546	539	338	520	660	26.9%
4111	Workers Compensation	3,836	3,633	2,454	3,420	6,340	85.4%
4112	Employee Assist. Prgm	85	84	52	80	110	37.5%
4115	Unemploy. Insurance	216	218	60	200	270	35.0%
4116	Employee Pension	39,475	45,502	35,239	48,640	54,740	12.5%
Personnel Services Total		344,330	360,356	267,475	350,250	406,450	16.0%

42 Supplies

4201	Fuel	1,439	1,884	1,851	2,160	2,320	7.4%
4202	Minor Tools	56	-	45	200	200	0.0%
4203	Office Supplies	4,086	3,306	2,950	3,000	3,000	0.0%
4207	Clothing Supplies	246	521	777	900	900	0.0%
4208	Postage	4,720	4,383	4,555	5,000	5,000	0.0%
4209	Educational Supplies	111	58	227	750	1,000	33.3%
4210	Photographic Supplies	573	-	-	-	-	N/A
4211	Periodicals & Supple.	259	-	-	350	350	0.0%
Supplies Total		11,490	10,152	10,405	12,360	12,770	3.3%

43 Maintenance & Repairs

4301	Vehicle Repair	1,174	1,776	1,443	1,500	1,500	0.0%
4302	Office Equip. Repair	514	207	345	550	550	0.0%
Maintenance & Repairs Total		1,688	1,983	1,788	2,050	2,050	0.0%

44 Services

4401	Telephone	3,509	2,281	3,003	4,900	4,900	0.0%
4402	Medical Exams	249	-	331	-	-	N/A
4403	Assoc. Dues/Subscript.	779	813	402	430	500	16.3%
4405	Travel & Training	4,077	2,283	1,108	4,460	2,000	-55.2%
4406	Boards and Meetings	3,490	3,410	3,450	6,000	6,000	0.0%
4408	Legal Advertising	355	732	541	1,000	1,000	0.0%
4415	Special Services	3,051	4,820	5,991	6,100	7,000	14.8%
4417	Printing and Reprod.	74	52	91	300	150	-50.0%
4418	Contractual Services	62,484	65,020	57,237	107,800	102,500	-4.9%
4419	Professional Services	15,896	1,275	-	-	-	N/A
Services Total		93,964	80,686	72,154	130,990	124,050	-5.3%

45 Sundry Charges

4501	Insurance Expense	3,324	3,503	3,785	3,580	3,790	5.9%
Sundry Charge Total		3,324	3,503	3,785	3,580	3,790	5.9%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 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>\$ 474,982</u>	<u>\$ 456,680</u>	<u>\$ 355,607</u>	<u>\$ 499,230</u>	<u>\$ 549,110</u>	<u>10.0%</u>
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Administration **DIVISION:** Code Enforcement

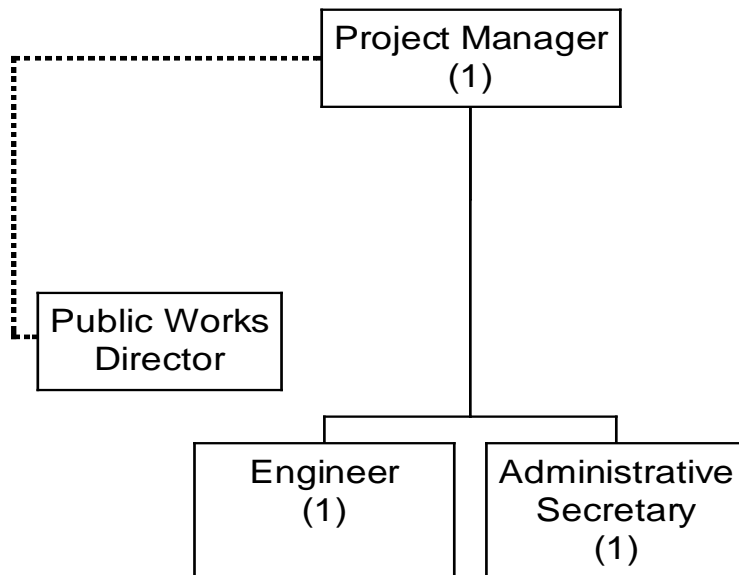
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Replacement of existing tools: measuring tapes, flashlights, etc.	\$ 200
4203	Office Supplies	General Office Supplies: paper , folders, etc.	\$ 3,000
4207	Clothing Supplies	City of Henderson logo work shirts: 5 employee 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	\$ 1,000
4211	Periodicals & Supplies	Industry periodicals	\$ 350
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.	\$ 205
		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	\$ 500
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 2021**

DEPARTMENT: Administration DIVISION: Code Enforcement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Code Enforcement Lien filing	\$ 6,650
		Land use restriction filing fees	350
		Total	\$ 7,000
4417	Printing and Reproduction	Materials for notification postings	\$ 150
4418	Contractual Services	Condemnation abatements/demolition of 8 houses	\$ 30,000
		Landfill fees	30,000
		Asbestos testing and remediation (10 houses)	23,500
		Mowing and property cleaning abatements	17,000
		Board and secure abatements	2,000
		Total	\$ 102,500

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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 10 - Administration
Division 377 - Engineering

41 Personnel Services

4101	Salaries - Supervision	\$ -	\$ -	\$ 75,543	\$ 75,170	\$ 75,920	1.0%
4102	Salaries - Clerical	-	-	52,810	51,920	51,920	0.0%
4103	Salaries - Operational	66,881	68,967	68,389	67,840	68,510	1.0%
4105	Salaries - Other	2,520	1,170	3,538	5,400	-	-100.0%
4106	FICA	4,155	4,260	12,121	14,420	12,180	-15.5%
4107	Medicare	972	996	2,835	2,910	2,850	-2.1%
4108	Life Insurance	42	47	144	130	130	0.0%
4109	Health Insurance	16,964	17,824	51,459	53,640	52,200	-2.7%
4110	Other Insurance	116	115	344	350	350	0.0%
4111	Workers Compensation	1,433	1,441	1,795	3,730	6,150	64.9%
4112	Employee Assist. Prgm	18	18	53	60	60	0.0%
4115	Unemploy. Insurance	67	67	69	200	230	15.0%
4116	Employee Pension	12,507	14,349	47,484	46,900	47,240	0.7%
Personnel Services Total		105,675	109,254	317,200	322,670	317,740	-1.5%

42 Supplies

4201	Fuel	456	205	173	630	630	0.0%
4202	Minor Tools	-	33	40	50	100	100.0%
4203	Office Supplies	835	640	2,000	2,250	2,250	0.0%
4207	Clothing Supplies	-	300	600	660	660	0.0%
4208	Postage	5	29	210	150	250	66.7%
4209	Educational Supplies	-	76	-	100	100	0.0%
Supplies Total		1,296	1,283	3,023	3,840	3,990	3.9%

43 Maintenance & Repairs

4301	Vehicle Repair	699	317	200	200	700	250.0%
4302	Office Equip. Repair	1,848	2,313	3,860	4,750	5,000	5.3%
Maintenance & Repairs Total		2,547	2,630	4,060	4,950	5,700	15.2%

44 Services

4401	Telephone	1,106	1,069	2,000	2,350	2,390	1.7%
4403	Assoc. Dues/Subscript.	536	564	1,150	1,150	2,400	108.7%
4405	Travel & Training	1,044	2,484	3,600	7,040	3,000	-57.4%
4415	Special Services	22	16	100	560	560	0.0%
4417	Printing and Reprod.	7	5	70	150	150	0.0%
4418	Contractual Services	-	114	-	4,000	4,000	0.0%
4419	Professional Services	-	-	150	150	150	0.0%
Services Total		2,715	4,252	7,070	15,400	12,650	-17.9%

45 Sundry Charges

4501	Insurance Expense	831	858	910	880	910	3.4%
Sundry Charge Total		831	858	910	880	910	3.4%

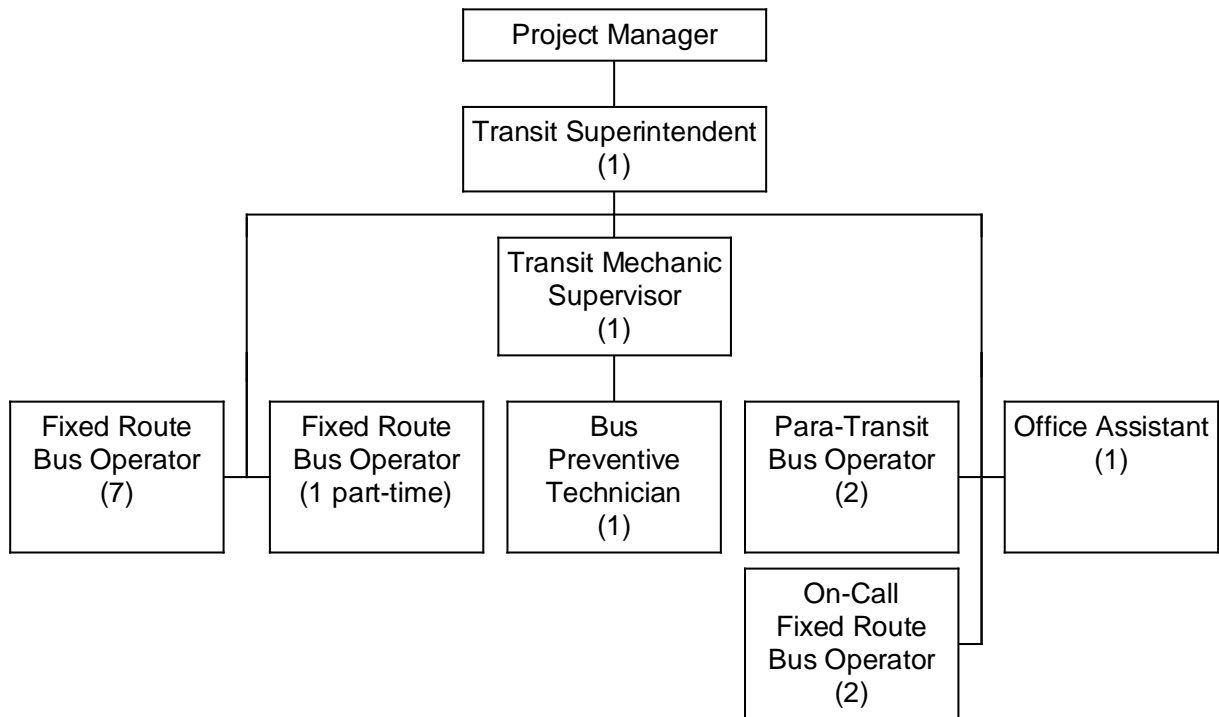
Total Engineering		\$ 113,064	\$ 118,277	\$ 332,263	\$ 347,740	\$ 340,990	-1.9%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

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	One set of new tires	\$ 400
		Preventative maintenance on two vehicles	300
		Total	\$ 700
4302	Office Equipment Repair & Maintenance	OCE Copier Scanner Maintenance - MACO	\$ 3,000
		Annual Subscription Renewal - Autodesk Infrastructure Design Suite	2,000
		Total	\$ 5,000
4403	Association Dues and Subscriptions	APWA Public Agency group membership (6 employees)	\$ 1,200
		National Society of Professional Engineers - Engineer	600
		American Society of Civil Engineers - Engineer	600
		Total	\$ 2,400
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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3200	Bus Fares	\$ 30,921	\$ 29,232	\$ 26,912	\$ 30,000	\$ 30,000	0.0%
Total Service Fees		30,921	29,232	26,912	30,000	30,000	0.0%
36 Sale of Property							
3622	Sale of Vehicles	18,550	-	-	-	-	N/A
Total Sale of Property		18,550	-	-	-	-	N/A
37 Other Revenue							
3700	Interest Income	1,228	1,297	1,115	-	-	N/A
3730	Insurance Recovery	-	11,121	2,401	-	-	N/A
3753	Federal Grant	720,901	740,826	858,088	1,076,600	1,106,690	2.8%
3754	State Grant	57,887	57,309	57,598	72,400	57,310	-20.8%
3755	Transfer from General	752,000	417,000	541,000	485,000	325,000	-33.0%
3765	KY Fuel Tax Refund	7,214	739	4,136	4,000	4,000	0.0%
3799	Other	123	89	48	-	-	N/A
Total Other Revenue		1,539,353	1,228,381	1,464,386	1,638,000	1,493,000	-8.9%
TOTAL HART REVENUE		\$ 1,588,824	\$ 1,257,613	\$ 1,491,298	\$ 1,668,000	\$ 1,523,000	-8.7%

EXPENSE

Department 10 - Administration
Division 015 - Mass Transit

41 Personnel Services

4101	Salaries - Supervision	\$ 62,721	\$ 61,429	\$ 61,077	\$ 63,620	\$ 64,260	1.0%
4102	Salaries - Clerical	31,229	30,904	34,845	32,310	32,630	1.0%
4103	Salaries - Operational	413,940	403,299	397,802	433,540	430,920	-0.6%
4104	Salaries - Overtime	27,181	22,908	29,189	52,800	52,800	0.0%
4105	Salaries - Other	18,933	15,105	22,794	18,140	18,760	3.4%
4106	FICA	33,640	32,455	32,913	37,240	37,100	-0.4%
4107	Medicare	7,867	7,590	7,697	8,710	8,680	-0.3%
4108	Life Insurance	630	559	601	550	550	0.0%
4109	Health Insurance	215,388	195,570	216,222	232,440	226,200	-2.7%
4110	Other Insurance	1,491	1,461	1,389	1,500	1,500	0.0%
4111	Workers Compensation	24,550	24,978	19,538	31,660	36,740	16.0%
4112	Employee Assist. Prgm	266	266	253	250	240	-4.0%
4115	Unemploy. Insurance	528	522	179	580	700	20.7%
4116	Employee Pension	112,382	94,913	118,744	135,670	134,930	-0.5%
Personnel Services Total		950,746	891,959	943,244	1,049,010	1,046,010	-0.3%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 015 - Mass Transit (continued)

42 Supplies

4201	Fuel	\$ 73,920	\$ 55,405	\$ 79,411	\$ 91,300	\$ 99,270	8.7%
4202	Minor Tools	1,628	2,087	2,023	2,000	2,000	0.0%
4203	Office Supplies	2,268	2,955	1,900	2,100	2,000	-4.8%
4204	Cleaning Supplies	1,979	2,323	1,915	1,950	1,950	0.0%
4205	Medical & Drug Supply	70	-	80	80	80	0.0%
4207	Clothing Supplies	2,631	2,919	1,850	2,700	3,500	29.6%
4208	Postage	192	58	100	180	180	0.0%
4229	Miscell. Supplies	3,410	214	4,672	3,300	3,300	0.0%
Supplies Total		86,098	65,961	91,951	103,610	112,280	8.4%

43 Maintenance & Repairs

4301	Vehicle Repair	53,295	46,508	30,000	64,600	50,000	-22.6%
4302	Office Equip. Repair	9	38	-	100	100	0.0%
4305	Heating / A.C. Repair	-	-	-	350	350	0.0%
4306	Building Repair & Maint	3,782	5,999	600	2,500	1,200	-52.0%
4308	Machines Tools Repair	-	2,000	1,200	2,000	2,000	0.0%
4309	Radios Repair	-	69	-	200	100	-50.0%
4312	Walks Drives Fences	-	-	-	200	100	-50.0%
Maintenance & Repairs Total		57,086	54,614	31,800	69,950	53,850	-23.0%

44 Services

4401	Telephone	3,917	3,234	3,275	3,500	3,500	0.0%
4402	Medical Exams	1,518	1,449	500	1,500	1,500	0.0%
4403	Assoc. Dues/Subscript.	895	1,668	800	800	800	0.0%
4405	Travel & Training	5,640	6,762	2,600	13,200	13,200	0.0%
4408	Legal Advertising	-	-	-	-	-	N/A
4409	Electric-Purchased	7,488	8,516	8,400	7,000	8,400	20.0%
4410	Natural Gas-Purchased	4,582	4,530	1,800	4,000	2,100	-47.5%
4411	Other Utilities	1,863	2,273	1,700	2,100	2,100	0.0%
4414	Clothing / Cleaning	1,950	2,085	1,850	1,950	1,950	0.0%
4415	Special Services	267	2,685	305	450	450	0.0%
4417	Printing and Reprod.	884	212	200	250	250	0.0%
4418	Contractual Services	11,348	9,426	15,550	16,440	16,640	1.2%
4444	Admin. / Account. Serv.	130,000	133,000	133,000	133,000	127,000	-4.5%
4522	Audit Expense	863	863	4,354	870	4,400	405.7%
Services Total		171,215	176,703	174,334	185,060	182,290	-1.5%

45 Sundry Charges

4501	Insurance Expense	23,520	25,680	26,061	23,870	26,070	9.2%
4555	Planning Grant	17,983	17,983	12,500	12,500	12,500	0.0%
Sundry Charges Total		41,503	43,663	38,561	36,370	38,570	6.0%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 015 - Mass Transit (continued)

46 Capital Outlay

4601	Motor Vehicles	\$ 305,543	\$ 65,646	\$ 92,129	\$ 129,000	\$ 75,000	-41.9%
4617	Buildings	20,500	-	-	-	15,000	N/A
4624	System Improvements	4,228	-	119,061	95,000	-	-100.0%
Capital Outlay Total		330,271	65,646	211,190	224,000	90,000	-59.8%

HART EXPENSE TOTAL	\$ 1,636,919	\$ 1,298,546	\$ 1,491,080	\$ 1,668,000	\$ 1,523,000	-8.7%
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HART NET	\$ (48,095)	\$ (40,933)	\$ 218	\$ -	\$ -	
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

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	150
		Total	\$ 2,000
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	\$ 28,000
		Filters	6,000
		Oil, grease, and antifreeze	4,600
		Bulbs, wiper blades and belts	4,100
		A/C compressor, dryers, expansion valves, transfer pumps, and lin	3,800
		Miscellaneous parts	3,500
		Total	\$ 50,000
4302	Office Equipment	Calculator	\$ 100
4306	Building Repair and Maint.	General maintenance and upkeep of building and shelters	\$ 1,200
4308	Machine Tool Repair	Special tools for new buses	\$ 2,000
4309	Radio Repair	Replace antenna, microphones, and cords	\$ 100

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Administration

DIVISION: HART

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4312	Walks, Drives, and Fences	Repair and maintenance to gates and fencing	\$ 100
4403	Association Dues and Subscrip	C.T.A.A.	\$ 450
		C.T.A.A.	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	\$ 5,500
		Pest Control Services	2,670
		Diagnostic Tool Update	2,100
		Floor Mat Services	2,180
		Septic Service	1,610
		Security Cameras	1,000
		Generator Maintenance Plan	690
		Life Inspection	530
		Fire Protection	160
		Fire Ext. Co.	200
		Total	\$ 16,640

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Administration

DIVISION:	<u>HART</u>	TOTAL COST:	<u>\$ 15,000</u>
ACCOUNT DESCRIPTION:	<u>Buildings</u>	ACCOUNT NUMBER:	<u>56.10.015.4617</u>
DESCRIPTION OF ITEM OR PROJECT: Replacement of the canopy over the entrance and new flooring in the office area.			
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.			
ESTIMATED COST SAVINGS:			

DIVISION:	<u>HART</u>	TOTAL COST:	<u>\$ 75,000</u>
ACCOUNT DESCRIPTION:	<u>Vehicles</u>	ACCOUNT NUMBER:	<u>56.10.015.4601</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase one Cutaway bus to replace a yet to be determined bus.			
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
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 90 - Non-Departmental
Division 298 - Non-Departmental

44 Services - Outside Agencies

4454	Tennis Club	\$ -	\$ -	\$ 33,028	\$ 35,000	\$ -	-100.0%
4467	Meals on Wheels Prog.	11,500	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	9,000	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	121,000	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	Preston Arts Center	10,000	10,000	10,000	10,000	10,000	0.0%
4494	Boys/Girls Clubs	-	-	10,000	10,000	10,000	0.0%
4494	Other	10,500	4,000	1,500	1,500	2,000	33.3%
Services Total		218,700	223,200	263,728	265,700	231,200	-13.0%

44 Services - Quasi Agencies

4456	Planning Commission	343,098	342,484	345,320	363,500	363,500	0.0%
4457	Ambulance Service	23,255	371,810	237,956	241,500	104,250	-56.8%
4461	Henderson Tourism	37,700	37,700	37,700	37,700	37,700	0.0%
4484	Disaster & Emerg. Ser	-	38,428	105,745	64,920	70,400	8.4%
4485	Hend City/Co Air Board	135,000	141,760	166,600	166,600	218,100	30.9%
4491	HND Economic Develop.	48,100	48,000	48,000	48,000	48,000	0.0%
4492	Human Relations	-	-	30,171	30,000	35,000	16.7%
Services Total		587,153	980,182	971,492	952,220	876,950	-7.9%

44 Services - Special Projects

4495	Canoe Creek Mowing	35,442	-	45,000	45,000	62,500	38.9%
4495	Match on KIA Phase 2	-	51,857	68,000	68,000	47,600	-30.0%
4495	Flood Mitigation Fund	-	-	1,500	1,500	1,500	0.0%
4495	Lakeland Drainage	-	7,500	-	-	-	N/A
4495	Countryview Drainage	34,260	241,463	-	100,000	-	-100.0%
4495	Sports Complex Study	-	12,380	-	-	-	N/A
4495	Community Service	-	60,000	60,000	60,000	60,000	0.0%
4495	Directional Signs	3,612	38,118	-	-	-	N/A
4495	Audubon Kids Zone	12,300	-	-	-	-	N/A
4495	Zagster Bike Share	9,000	-	-	-	-	N/A
4495	Visionary Plan	-	4,589	17,000	45,000	28,000	-37.8%
4495	East End Improvements	31,695	-	-	-	-	N/A
4495	The Perch	49,275	15,092	-	-	11,500	N/A
4495	HND Employee Fund	-	-	25,000	-	-	N/A
4495	Other	2,302	263	-	-	-	N/A
Services Total		177,886	431,262	216,500	319,500	211,100	-33.9%

45 Sundry Charges

4501	Insurance Expense	145,456	134,782	183,455	169,130	195,000	15.3%
Sundry Charge Total		145,456	134,782	183,455	169,130	195,000	15.3%

47 Transfers

4711	Reserve for Conting.	56,056	26,309	48,250	62,040	50,730	-18.2%
Transfers Total		56,056	26,309	48,250	62,040	50,730	-18.2%

Total Non-departmental	\$ 1,185,251	\$ 1,795,735	\$ 1,683,425	\$ 1,768,590	\$ 1,564,980	-11.5%
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CITY OF HENDERSON, KY
HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET
FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 1,490	\$ 1,520	\$ 636	\$ -	\$ -	N/A
Other Revenue Total		1,490	1,520	636	-	-	N/A

38 Transfer

3855	Transfer from Health Ins.	520,000	383,900	400,000	555,000	480,000	-13.5%
Transfer Total		520,000	383,900	400,000	555,000	480,000	-13.5%

HRA REVENUE TOTAL		\$ 521,490	\$ 385,420	\$ 400,636	\$ 555,000	\$ 480,000	-13.5%
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EXPENSE

Department 90 - Non-Departmental

45 Sundry Charges

4546	HRA Claims	\$ 481,889	\$ 487,377	\$ 400,361	\$ 555,000	\$ 480,000	-13.5%
Sundry Charges Total		481,889	487,377	400,361	555,000	480,000	-13.5%

HRA EXPENSE TOTAL		\$ 481,889	\$ 487,377	\$ 400,361	\$ 555,000	\$ 480,000	-13.5%
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HRA NET		39,601	(101,957)	275	-	-	
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CITY OF HENDERSON, KY
HEALTH INSURANCE FUND BUDGET
FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 8,413	\$ 9,223	\$ 8,646	\$ 6,170	\$ 5,590	-9.4%
3778	Premiums - 911	207,369	253,307	277,475	286,080	278,400	-2.7%
3781	Premiums - Water	1,341,540	1,353,044	1,417,861	1,555,560	1,513,800	-2.7%
3782	Premiums - Power Light	611,737	676,448	733,723	733,080	713,400	-2.7%
3784	Premiums - Sanitation	301,595	304,803	319,836	312,900	278,400	-11.0%
3785	Premiums - Cemetery	54,284	69,880	66,386	71,520	69,600	-2.7%
3786	Premiums - General	3,505,663	3,711,377	3,760,972	4,084,160	3,997,650	-2.1%
3787	Premiums - Gas	335,555	374,887	439,972	447,000	435,000	-2.7%
3788	Premiums - HART	195,570	215,388	216,222	232,440	226,200	-2.7%
3789	Premiums - PWI	132,337	134,930	201,923	210,090	187,050	-11.0%
3795	Employee Contribution	405,072	363,524	387,510	430,000	607,910	41.4%
Other Revenue Total		7,099,135	7,466,811	7,830,526	8,369,000	8,313,000	-0.7%

HEALTH INS. TOTAL REVENUE	\$ 7,099,135	\$ 7,466,811	\$ 7,830,526	\$ 8,369,000	\$ 8,313,000	-0.7%
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EXPENSE

Insurance Expense

4545	Plan Administration	\$ 610,076	\$ 676,492	\$ 800,809	\$ 695,000	\$ 1,002,000	44.2%
4547	Health Clinic	242,445	177,120	58,000	174,000	186,000	6.9%
4501	Claims Expense	5,895,991	7,067,116	6,651,886	6,945,000	6,645,000	-4.3%
Insurance Total		6,748,512	7,920,728	7,510,695	7,814,000	7,833,000	0.2%

47 Transfers

4704	Transfers to HRA	520,000	383,900	400,000	555,000	480,000	-13.5%
Transfers Total		520,000	383,900	400,000	555,000	480,000	-13.5%

HEALTH INS. EXPENSE TOTAL	\$ 7,268,512	\$ 8,304,628	\$ 7,910,695	\$ 8,369,000	\$ 8,313,000	-0.7%
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HEALTH INSURANCE NET	\$ (169,377)	\$ (837,817)	\$ (80,169)	\$ -	\$ -	-
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**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 15,646	\$ 16,708	\$ -	\$ -	\$ 700	N/A
3753	Federal Grant	30,680	1,091,248	15,000	166,000	151,000	-9.0%
3753	Federal Grant - CDBG	-	-	60,000	60,000	-	-100.0%
3754	State Grant	-	51,375	393,880	703,000	333,300	-52.6%
3764	County Contribution	-	-	15,000	15,000	-	-100.0%
3774	Donations	-	387,423	15,000	15,000	-	-100.0%
3830	Reimbursable Services	-	50,000	-	-	-	N/A
Other Revenue Total		46,326	1,596,754	498,880	959,000	485,000	-49.4%
38 Transfer							
3851	Transfer from General	167,000	1,156,493	292,000	600,000	272,000	-54.7%
Transfer Total		167,000	1,156,493	292,000	600,000	272,000	-54.7%
CONSTRUCTION REVENUE TOTAL		\$ 213,326	\$ 2,753,247	\$ 790,880	\$ 1,559,000	\$ 757,000	-51.4%

EXPENSE

43 Maintenance & Repairs							
4306	Building Repairs - Golf	-	522	-	-	-	N/A
4306	Building Repairs - Muni.	-	-	-	60,000	-	-100.0%
4307	Other Struct. Repair	-	96,890	-	78,000	-	-100.0%
Maintenance & Repairs Total		-	97,412	-	138,000	-	-100.0%
45 Sundry Charges							
4501	Distribution to HWU	-	523,644	-	-	-	N/A
Sundry Charges Total		-	523,644	-	-	-	N/A
46 Capital Outlay							
4603	911 Radio System	90,277	388,908	-	-	502,700	N/A
4603	911 Radio System	-	-	-	-	81,900	N/A
4607	Data Processing Equip.	-	-	-	-	55,900	N/A
4612	Green Riv. Rd Sidewalk	-	24,002	17,200	165,000	147,800	-10.4%
4612	Green Riv. Rd Sidewalk	-	6,001	4,300	42,000	37,700	-10.2%
4612	Wathen Lane Road	-	55,686	122,680	284,000	185,500	-34.7%
4612	Wathen Lane Road	-	13,922	30,670	71,000	46,500	-34.5%
4612	Wathen Lane Bridge	-	-	254,000	254,000	-	-100.0%
4612	Wathen Lane Bridge	-	-	64,000	64,000	-	-100.0%
4612	Water St. Sidewalk	(2,408)	-	83,039	83,000	-	-100.0%
4612	Sand Lane Sidewalk	69,290	76,159	-	-	-	N/A
4612	Arlington Drive Sidewalk	22,761	-	-	-	-	N/A
4612	South Main Sidewalk	-	68,369	-	-	-	N/A

**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
47 Transfers - Construction Fund (continued)							
4617	Gathering Place	-	-	15,000	15,000	-	-100.0%
4617	Gathering Place	-	-	15,000	15,000	-	-100.0%
4617	Gathering Place	-	-	15,000	15,000	-	-100.0%
4617	Gathering Place	-	-	60,000	60,000	-	-100.0%
4617	Mun. Service Center	84,147	25,380	-	-	-	N/A
4617	MSC - Garage A/C	35,133	-	-	-	-	N/A
4617	Fire Station	106,236	-	-	101,000	50,000	-50.5%
4617	MSC - Wash Bay	-	68,187	86,000	86,000	-	-100.0%
4617	Player's Golf Club	-	381,102	-	-	-	N/A
4617	Fernwood Columbarium	-	26,588	-	-	-	N/A
4626	Land Acquisition	-	436,000	-	-	-	N/A
4627	Improvements - Golf	-	178,114	-	-	-	N/A
4650	Riverfront Improvements	1,395	158,936	15,000	166,000	151,000	-9.0%
4697	Drainage Improvements	-	428,125	-	-	-	N/A
Capital Outlay Total		406,831	2,335,479	781,889	1,421,000	1,259,000	-11.4%
4703	Transfer to General	15,548	15,682	8,991	-	-	N/A
4725	Transfer to Bond Fund	2,253,613	2,306,297	-	-	-	N/A
Transfers Total		2,269,161	2,321,979	8,991	-	-	N/A
CONSTRUCTION EXPENSE TOTAL		\$ 2,675,992	\$ 5,278,514	\$ 790,880	\$ 1,559,000	\$ 1,259,000	-19.2%
CONSTRUCTION NET		\$ (2,462,666)	\$ (2,525,267)	\$ -	\$ -	\$ (502,000)	

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 584,600</u>
ACCOUNT DESCRIPTION:	<u>911 Radio System</u>	ACCOUNT NUMBER:	<u>51.90.298.4603</u>
DESCRIPTION OF ITEM OR PROJECT: Complete replacement of the communication equipment used throughout the City in conjunction with the 911 dispatch center. The equipment will include radio towers, antennas, etc. This project was started in fiscal 2016 and is partially funded with bond proceeds.			
PROJECT JUSTIFICATION: The old system was outdated and replacement parts were difficult to locate. This is the first step in emergency dispatch and a vital part of public safety.			
IMPACT ON OPERATING BUDGET:			
DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 55,900</u>
ACCOUNT DESCRIPTION:	<u>Data Processing Equipment</u>	ACCOUNT NUMBER:	<u>51.90.298.4607</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 in October 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.			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 185,500</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 \$147,800 of this project with the General Fund paying \$37,700.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			
DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 232,000</u>
ACCOUNT DESCRIPTION:	<u>Streets / Sidewalks</u>	ACCOUNT NUMBER:	<u>51.90.298.4612</u>
DESCRIPTION OF ITEM OR PROJECT: Using state funds, a roadway improvement grant for Wathen Lane. State funds will pay for \$185,500 of this project with the General Fund paying \$46,500.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Administration

DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 50,000</u>
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:			
DIVISION:	<u>Construction</u>	TOTAL COST:	<u>\$ 151,000</u>
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 road/infrastructure 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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 202	\$ 301	\$ 1,167	\$ -	\$ -	N/A
3754	State Grant - KIA	7,246	-	92,785	585,000	372,800	-36.3%
3764	County Contribution	-	50,376	1,500	1,500	1,500	0.0%
3764	County - KIA	33,942	-	62,134	68,000	47,600	-30.0%
3798	City Contribution	-	50,376	1,500	1,500	1,500	0.0%
3798	City Contribution - KIA	33,942	-	62,134	68,000	47,600	-30.0%
Other Revenue Total		75,332	101,053	221,220	724,000	471,000	-34.9%

FLOOD MITIGATION REVENUE	\$ 75,332	\$ 101,053	\$ 221,220	\$ 724,000	\$ 471,000	-34.9%
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EXPENSE

43 Maintenance & Repairs

4324	Canoe Creek Maint..	\$ 80,519	\$ 135,004	\$ 203,551	\$ 721,000	\$ 468,000	-35.1%
4419	Professional Services	3,000	18,816	17,669	3,000	3,000	0.0%
Maintenance & Repairs Total		83,519	153,820	221,220	724,000	471,000	-34.9%

FLOOD MITIGATION EXPENSE	\$ 83,519	\$ 153,820	\$ 221,220	\$ 724,000	\$ 471,000	-34.9%
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FLOOD MITIGATION NET	\$ (8,187)	\$ (52,767)	\$ -	\$ -	\$ -	-
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CITY OF HENDERSON, KY
COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET
FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3760	CDBG Revenue	\$ 306,843	\$ 199,981	\$ 158,385	\$ 414,000	\$ 522,000	26.1%
Other Revenue Total		306,843	199,981	158,385	414,000	522,000	26.1%

CDBG REVENUE TOTAL		<u>\$ 306,843</u>	<u>\$ 199,981</u>	<u>\$ 158,385</u>	<u>\$ 414,000</u>	<u>\$ 522,000</u>	<u>26.1%</u>
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EXPENSE

Department 10 - Administration
Division 017 - Community Development

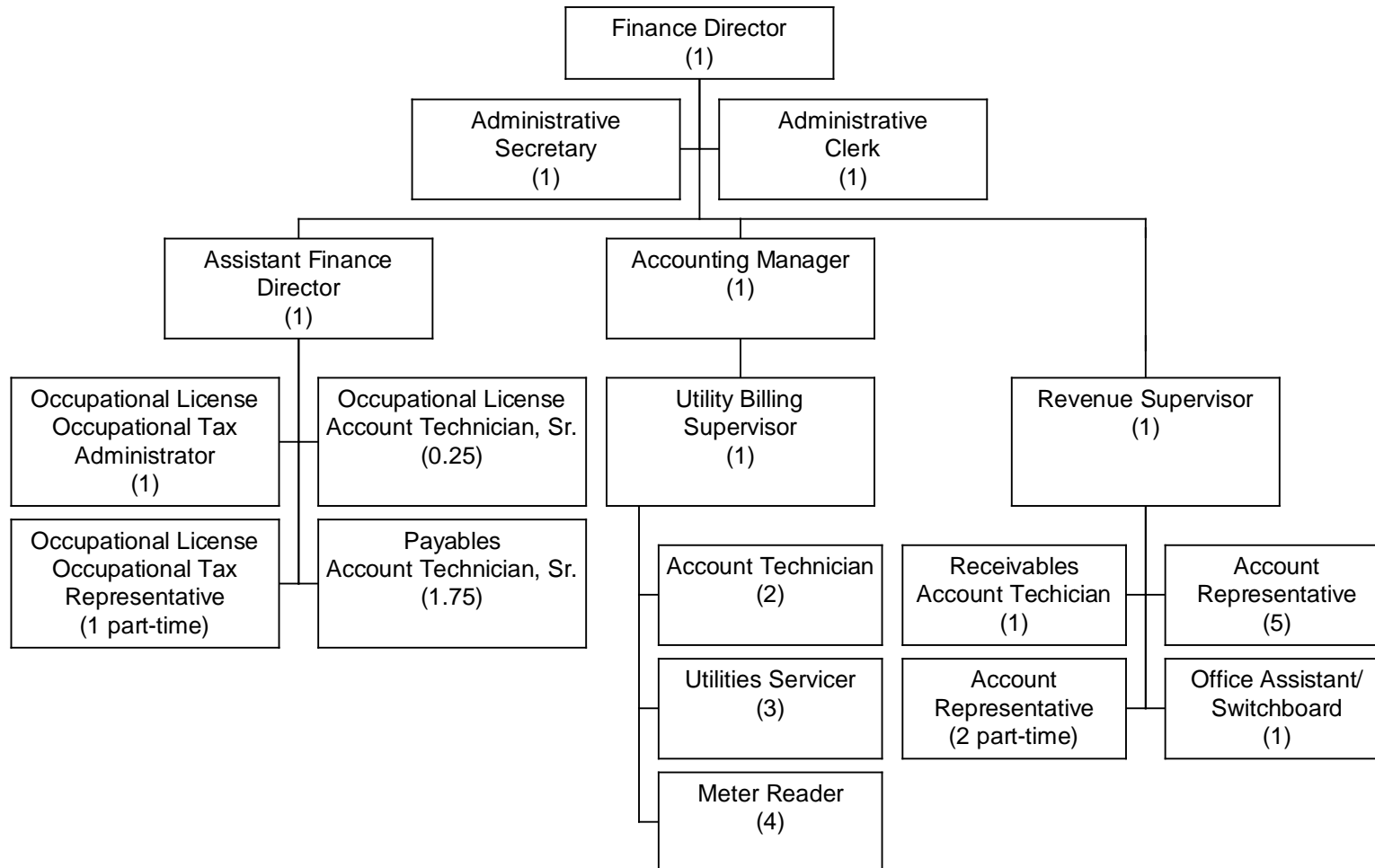
48 Community Development

4830	Relocation	\$ 845	\$ -	\$ -	\$ 4,500	\$ 4,500	0.0%
4840	Rehabilitation -CDBG	115,721	66,580	11,390	266,000	396,900	49.2%
4860	Grant Administration	41,789	47,658	49,710	47,760	51,200	7.2%
4890	Public Facilities	117,216	50,000	60,000	60,000	31,000	-48.3%
4890	Sand Lane Sidewalk	-	-	-	-	-	N/A
4890	2 New Homes	-	-	-	-	-	N/A
4890	World Changers	-	-	-	-	-	N/A
4890	One New Home or GAP	-	-	-	-	-	N/A
4894	Public Services	31,272	35,743	37,285	35,740	38,400	7.4%
Community Development Total		306,843	199,981	158,385	414,000	522,000	26.1%

CDBG EXPENSE TOTAL		<u>\$ 306,843</u>	<u>\$ 199,981</u>	<u>\$ 158,385</u>	<u>\$ 414,000</u>	<u>\$ 522,000</u>	<u>26.1%</u>
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CDBG NET		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
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FINANCE DEPARTMENT



CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Finance	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%.
		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%.

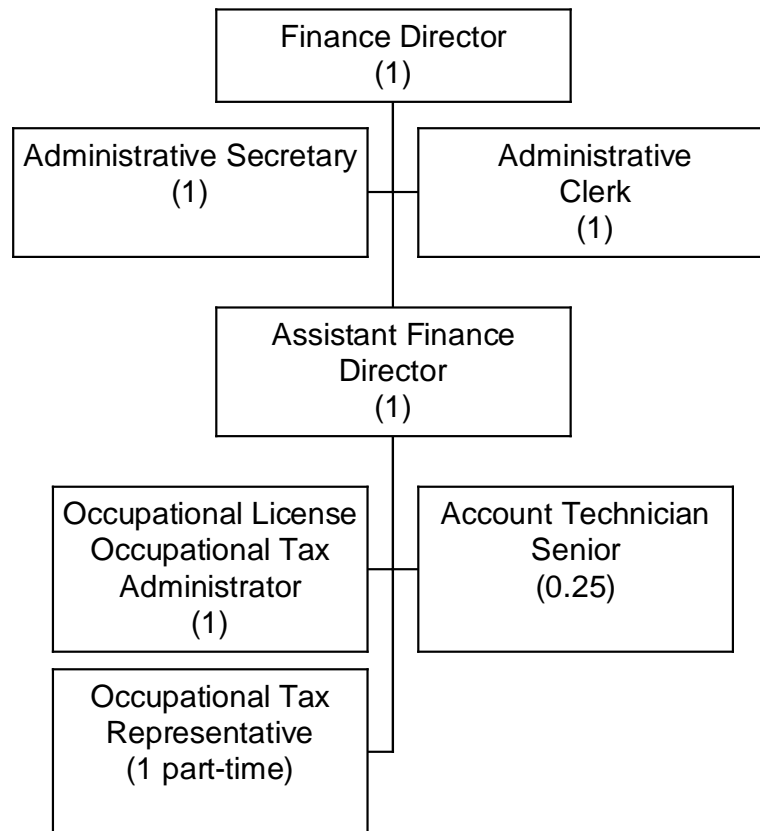
CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Finance	1. Complete the FY 2020 audit in a Comprehensive Annual Financial Report (CAFR) format and receive a "Certificate of Achievement" for financial reporting for the twenty-second consecutive year from the Governmental Finance Officers Association during the year.
		2. Complete the FY 2021 Budget in the required format and receive a "Distinguished Budget Presentation Award" for the eleventh consecutive year from the Governmental Finance Officers Association during the year.
		3. Work with the Public Information Officer to complete the 2020 Popular Annual Financial Report for the 4th consecutive year.
		4. Promote the vendor electronic accounts payables processing and electronic payment system with the goal of increasing participation by 5%.
		5. Work with I.T. and H.R. to study other software enhancements that will make the processes more efficient..

CITY OF HENDERSON, KY
Improve Customer Service
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Finance	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.
		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.

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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 15 - Finance

Division 121 - Finance Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 140,742	\$ 167,591	\$ 171,788	\$ 171,030	\$ 172,740	1.0%
4102	Salaries - Clerical	176,432	185,004	174,732	203,280	152,890	-24.8%
4104	Salaries - Overtime	25,820	30,423	30,916	29,350	29,280	-0.2%
4106	FICA	20,773	23,225	22,878	25,030	22,010	-12.1%
4107	Medicare	4,858	5,432	5,350	5,860	5,150	-12.1%
4108	Life Insurance	245	292	256	230	230	0.0%
4109	Health Insurance	83,180	107,444	98,868	96,910	91,350	-5.7%
4110	Other Insurance	680	717	612	630	610	-3.2%
4111	Workers Compensation	1,149	1,130	1,023	1,150	1,100	-4.3%
4112	Employee Assist. Prgm	105	111	95	100	100	0.0%
4115	Unemploy. Insurance	360	392	156	390	420	7.7%
4116	Employee Pension	66,122	82,662	81,779	97,120	85,390	-12.1%
Personnel Services Total		520,466	604,423	588,453	631,080	561,270	-11.1%

42 Supplies

4201	Fuel	426	487	471	570	590	3.5%
4203	Office Supplies	12,906	9,640	10,413	11,640	11,320	-2.7%
4208	Postage	10,924	12,267	11,270	10,970	11,500	4.8%
4211	Periodicals & Supple.	-	265	267	270	270	0.0%
Supplies Total		24,256	22,659	22,421	23,450	23,680	1.0%

43 Maintenance & Repairs

4301	Vehicle Repair	1,025	190	550	600	600	0.0%
4302	Office Equip. Repair	609	768	994	670	700	4.5%
Maintenance & Repairs Total		1,634	958	1,544	1,270	1,300	2.4%

44 Services

4401	Telephone	3,057	2,500	2,239	2,990	2,570	-14.0%
4402	Medical Exams	447	106	108	-	100	N/A
4403	Assoc. Dues/Subscript.	895	570	837	850	850	0.0%
4405	Travel & Training	2,259	3,915	2,317	4,000	3,500	-12.5%
4408	Legal Advertising	2,439	1,742	2,113	2,350	2,290	-2.6%
4415	Special Services	622	1,029	937	1,030	1,030	0.0%
4417	Printing and Reprod.	5,577	3,838	5,310	8,200	6,700	-18.3%
4418	Contractual Services	20,091	958	-	-	-	N/A
4442	Trust Fees	4,580	3,900	3,369	4,700	3,800	-19.1%
4522	Audit Expense	21,563	21,563	27,600	21,570	21,570	0.0%
Services Total		61,530	40,121	44,830	45,690	42,410	-7.2%

45 Sundry Charges

4501	Insurance Expense	4,718	3,941	4,159	2,700	4,200	55.6%
Sundry Charge Total		4,718	3,941	4,159	2,700	4,200	55.6%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 121 - Finance Administration (continued)

46 Capital Outlay

4603	Office Equipment	\$ 9,585	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay Total		9,585	-	-	-	-	N/A

Total Finance Administration		<u>\$ 622,189</u>	<u>\$ 672,102</u>	<u>\$ 661,407</u>	<u>\$ 704,190</u>	<u>\$ 632,860</u>	<u>-10.1%</u>
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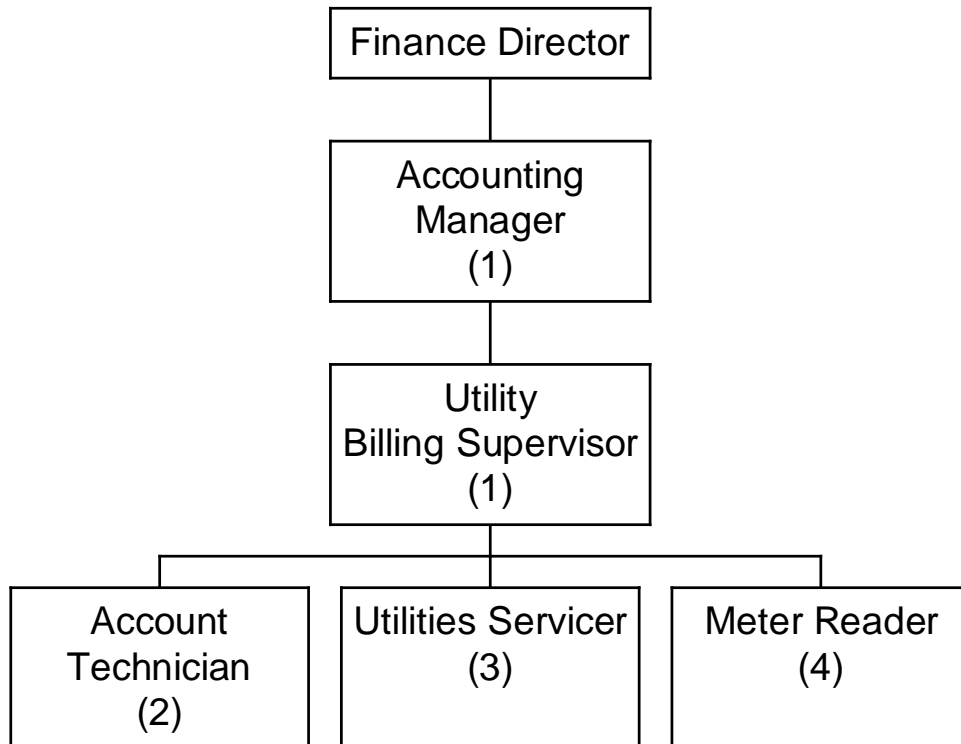
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Finance

DIVISION: Finance Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Quarterly Payroll Forms	\$ 2,290
		Mailing of Licenses	2,250
		Mailing of Net Profit Forms	1,920
		Mailing of Late Notices for Payroll Tax	1,760
		Mailing of Monthly Payroll Forms	1,290
		Mailing of Misc. Finance Admin.	750
		Mailing of Pension Checks and Notices	650
		Mailing of Bid Packets	590
		Total	\$ 11,500
4211	Periodicals and Supplements	Governmental Accounting Standards Board Subscription	\$ 230
		Reference Manuals	40
		Total	\$ 270
4403	Association Dues and Subscrip	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
		Filing 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	\$ 2,900
		Late Notices and Miscellaneous Correspondence	1,700
		Copier	700
		Budget and Audit Material	700
		Print Licenses	700
		Total	\$ 6,700

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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 15 - Finance
Division 123 - Accounting

41 Personnel Services

4101	Salaries - Supervision	\$ 150,592	\$ 112,262	\$ 85,268	\$ 139,960	\$ 122,530	-12.5%
4102	Salaries - Clerical	69,955	69,583	74,975	74,450	75,190	1.0%
4103	Salaries - Operational	232,593	239,371	195,637	254,070	241,410	-5.0%
4104	Salaries - Overtime	4,322	7,528	13,443	3,000	16,370	445.7%
4106	FICA	27,757	25,900	20,124	29,240	28,240	-3.4%
4107	Medicare	6,492	6,057	4,706	6,840	6,610	-3.4%
4108	Life Insurance	433	467	402	470	470	0.0%
4109	Health Insurance	150,677	161,583	160,221	196,680	191,400	-2.7%
4110	Other Insurance	1,182	1,157	969	1,270	1,270	0.0%
4111	Workers Compensation	6,690	6,797	4,126	8,240	8,340	1.2%
4112	Employee Assist. Prgm	185	181	152	200	200	0.0%
4115	Unemploy. Insurance	449	413	108	450	530	17.8%
4116	Employee Pension	84,600	88,766	101,641	113,440	109,590	-3.4%
Personnel Services Total		735,927	720,065	661,773	828,310	802,150	-3.2%

42 Supplies

4201	Fuel	7,342	9,087	10,266	11,140	12,840	15.3%
4202	Minor Tools	402	11	356	500	400	-20.0%
4203	Office Supplies	2,141	2,373	3,090	2,250	2,540	12.9%
4207	Clothing Supplies	1,850	2,981	2,660	2,800	2,650	-5.4%
4208	Postage	91,214	87,635	91,318	90,000	91,400	1.6%
4209	Educational Supplies	-	-	-	500	500	0.0%
Supplies Total		102,949	102,087	107,690	107,190	110,330	2.9%

43 Maintenance & Repairs

4301	Vehicle Repair	4,105	4,497	4,758	4,450	4,450	0.0%
4302	Office Equip. Repair	8,549	9,835	10,100	6,900	10,150	47.1%
4304	Other Equipment Repair	4,156	4,607	4,688	4,220	4,650	10.2%
Maintenance & Repairs Total		16,810	18,939	19,546	15,570	19,250	23.6%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 123 - Accounting (continued)

44 Services

4401	Telephone	\$ 1,814	\$ 1,572	\$ 1,719	\$ 2,000	\$ 1,820	-9.0%
4402	Medical Exams	-	420	107	-	100	N/A
4405	Travel & Training	224	80	-	350	1,000	185.7%
4408	Legal Advertising	236	807	-	-	-	N/A
4414	Clothing / Cleaning	753	700	678	800	800	0.0%
4415	Special Services	485	420	467	490	450	-8.2%
4417	Printing and Reprod.	1,069	10,138	5,279	5,000	5,200	4.0%
4418	Contractual Services	57,971	60,091	97,306	30,000	30,320	1.1%
4419	Professional Services	780	580	580	800	640	-20.0%
Services Total		63,332	74,808	106,136	39,440	40,330	2.3%

45 Sundry Charges

4501	Insurance Expense	11,274	8,996	9,788	9,170	9,790	6.8%
Sundry Charge Total		11,274	8,996	9,788	9,170	9,790	6.8%

46 Capital Outlay

4601	Motor Vehicles	19,963	20,415	-	-	-	N/A
Capital Outlay Total		19,963	20,415	-	-	-	N/A

Total Accounting		\$ 950,255	\$ 945,310	\$ 904,933	\$ 999,680	\$ 981,850	-1.8%
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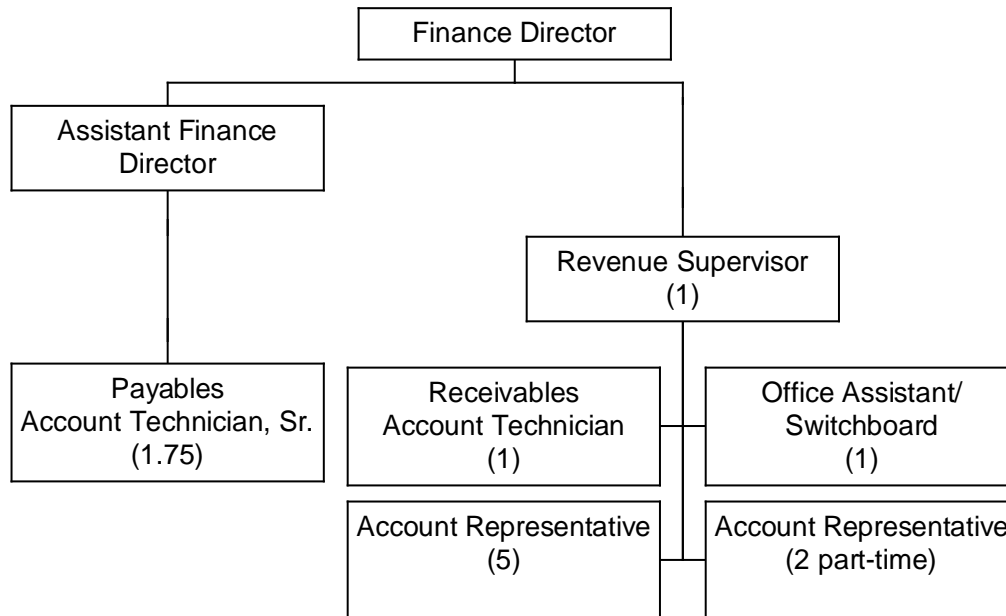
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Finance

DIVISION: Accounting

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Utility Statements	\$ 74,960
		Mailing of Cut-off Notices	14,200
		Mailing of Final Utility Bills	1,790
		Mailing of Miscellaneous Utility Items	450
		Total	\$ 91,400
4209	Educational Supplies	Governmental Accounting Standards Board Reference Manual	\$ 350
		Commerce Clearing House Reference Manual	150
		Total	\$ 500
4302	Office Equipment Repair	ITRON Maintenance	\$ 9,350
		Other	800
		Total	\$ 10,150
4304	Other Equipment Repair	Water Meter Probe Reader	\$ 4,650
4415	Special Services	Other	\$ 450
4417	Printing	Printed forms (cutoff notices, handouts, other forms)	\$ 5,200
4418	Contractual Services	Fee for Printing Utility Bills -- 12 cents x 16,200 x 12	\$ 23,330
		Website Monthly Fee -- \$350 x 12	4,200
		Website Fee -- 1 cent x 16,200 x 12	1,950
		Other	840
		Total	\$ 30,320
4419	Professional	GFOA Fee for Review of CAFR	\$ 640

FINANCE DEPARTMENT TREASURY



The Treasury division is responsible 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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 15 - Finance
Division 125 - Treasury

41 Personnel Services

4101	Salaries - Supervision	\$ 57,267	\$ 49,278	\$ 47,464	\$ 48,450	\$ 48,930	1.0%
4102	Salaries - Clerical	256,231	280,702	269,333	296,230	300,120	1.3%
4103	Salaries - Operational	39,331	37,848	37,284	37,380	37,390	0.0%
4104	Salaries - Overtime	18,220	14,850	24,307	6,690	24,270	262.8%
4105	Salaries - Other	-	-	20,317	-	-	N/A
4106	FICA	22,332	22,884	23,988	24,110	25,470	5.6%
4107	Medicare	5,223	5,352	5,610	5,640	5,960	5.7%
4108	Life Insurance	411	505	489	410	410	0.0%
4109	Health Insurance	128,360	151,339	151,822	174,330	169,650	-2.7%
4110	Other Insurance	1,088	1,109	1,032	1,130	1,130	0.0%
4111	Workers Compensation	521	484	439	610	650	6.6%
4112	Employee Assist. Prgm	189	206	182	210	210	0.0%
4115	Unemploy. Insurance	329	333	100	370	480	29.7%
4116	Employee Pension	72,704	76,237	89,297	85,090	90,270	6.1%
Personnel Services Total		602,206	641,127	671,665	680,650	704,940	3.6%

42 Supplies

4203	Office Supplies	10,650	10,588	10,619	9,300	10,620	14.2%
4208	Postage	7,694	7,778	7,736	8,100	7,740	-4.4%
4230	Over/Short Account	409	(3,717)	291	-	-	N/A
Supplies Total		18,753	14,649	18,646	17,400	18,360	5.5%

43 Maintenance & Repairs

4302	Office Equip. Repair	360	1,606	1,422	650	1,130	73.8%
Maintenance & Repairs Total		360	1,606	1,422	650	1,130	73.8%

44 Services

4401	Telephone	2,185	1,942	1,955	2,100	2,000	-4.8%
4402	Medical Exams	135	107	285	-	170	N/A
4403	Assoc. Dues/Subscript.	60	636	196	200	200	0.0%
4405	Travel & Training	2,407	790	671	1,000	1,000	0.0%
4408	Legal Advertising	2,738	2,394	2,566	2,900	2,800	-3.4%
4415	Special Services	1,547	232	2,544	3,100	2,980	-3.9%
4417	Printing and Reprod.	1,300	2,695	1,557	1,650	1,850	12.1%
4418	Contractual Services	-	8,633	17,267	1,300	1,350	3.8%
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	1,194	949	-	1,250	-	-100.0%
4443-01	Debit Card - Utilities	26,698	22,310	25,370	28,800	28,500	-1.0%
Services Total		78,446	80,688	92,411	82,300	80,850	-1.8%

Total Treasury	\$ 699,765	\$ 738,070	\$ 784,144	\$ 781,000	\$ 805,280	3.1%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Finance

DIVISION: Treasury

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of 11,300 Property Tax Bills	\$ 3,650
		Mailing of 6,500 Payable Checks per year	2,250
		Mailing of 3,000 Miscellaneous Collection Items	1,210
		Mailing of 1,500 Delinquent Property Tax Notices	480
		Other	150
		Total	\$ 7,740
4403	Association Dues and Subscrip	Online Subscription	\$ 200
4415	Special Services	Henderson County Clerk Filing Fees	\$ 2,680
		Other	300
		Total	\$ 2,980
4417	Printing and Reproduction	Tax Bills	\$ 1,050
		Copier count	560
		Other	240
		Total	\$ 1,850
4418	Contractual Services	Sliding drawer and tube system on drive up window	\$ 1,350
4419	Professional	Fee for Use of PVA's Property Value Database	\$ 40,000

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 599 - Transfers

47 Transfers

4701	Transfer to PWI	\$ 1,119,000	\$ 839,000	\$ 1,010,000	\$ 1,122,000	\$ 1,129,000	0.6%
4702	To HART	417,000	752,000	541,000	485,000	325,000	-33.0%
4707	To Construction	167,000	1,156,493	292,000	600,000	272,000	-54.7%
4714	To Emerg. Commun.	364,000	616,000	546,000	597,000	477,000	-20.1%
4716	To Police/Fire Pension	383,000	352,000	364,000	380,000	378,000	-0.5%
4717	To Civil Service Pension	107,000	71,000	84,000	81,000	80,000	-1.2%
4719	To Cemetery	172,000	200,000	239,000	216,000	234,000	8.3%
4725	To Bond Fund	1,343,000	1,321,000	1,333,000	1,331,000	1,320,000	-0.8%
Total Transfers		4,072,000	5,307,493	4,409,000	4,812,000	4,215,000	-12.4%

Total Transfers		<u>\$ 4,072,000</u>	<u>\$ 5,307,493</u>	<u>\$ 4,409,000</u>	<u>\$ 4,812,000</u>	<u>\$ 4,215,000</u>	<u>-12.4%</u>
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CITY OF HENDERSON, KY
CIVIL SERVICE PENSION FUND BUDGET
FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 11	\$ 22	\$ 16	\$ -	\$ -	N/A
3717	Contrib. Sanit. Employee	2,552	2,680	2,938	3,000	3,000	0.0%
3723	Income Match Sanit.	2,552	2,680	2,938	3,000	3,000	0.0%
3724	Tax Revenue	20	-	-	-	-	N/A
Other Revenue Total		5,135	5,382	5,892	6,000	6,000	0.0%

38 Transfer Miscellaneous

3851	Transfer from General	107,000	71,000	84,000	81,000	80,000	-1.2%
Transfers Miscellaneous Total		107,000	71,000	84,000	81,000	80,000	-1.2%

CIVIL SERVICE REVENUE TOTAL		\$ 112,135	\$ 76,382	\$ 89,892	\$ 87,000	\$ 86,000	-1.1%
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EXPENSE

Services

4419	Professional Services	\$ -	\$ -	\$ 3,599	\$ 3,500	\$ -	-100.0%
Services Total		-	-	3,599	3,500	-	-100.0%

45 Sundry Charge

4538	Pension Benefits	98,236	70,745	72,267	73,200	75,160	2.7%
4540	Funeral Expense	100	-	-	400	400	0.0%
4543	Health Insurance Benefit	11,503	6,618	13,166	9,900	10,440	5.5%
Sundry Charge Total		109,839	77,363	85,433	83,500	86,000	3.0%

CIVIL SERVICE EXPENSE TOTAL		\$ 109,839	\$ 77,363	\$ 89,032	\$ 87,000	\$ 86,000	-1.1%
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CIVIL SERVICE NET		\$ 2,296	\$ (981)	\$ 860	\$ -	\$ -	
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CITY OF HENDERSON, KY
POLICE & FIRE PENSION FUND BUDGET
FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 9	\$ 16	\$ 14	\$ -	\$ -	N/A
3724	Tax Revenue	35	-	-	-	-	N/A
Other Revenue Total		44	16	14	-	-	N/A

38 Transfer Miscellaneous

3851	Transfer from General	383,000	352,000	364,000	380,000	378,000	-0.5%
Transfers Miscellaneous Total		383,000	352,000	364,000	380,000	378,000	-0.5%

POLICE & FIRE REVENUE TOTAL		<u>\$ 383,044</u>	<u>\$ 352,016</u>	<u>\$ 364,014</u>	<u>\$ 380,000</u>	<u>\$ 378,000</u>	<u>-0.5%</u>
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EXPENSE

Services

4419	Professional Services	\$ -	\$ -	\$ 4,284	\$ 3,800	\$ -	-100.0%
Services Total		-	-	4,284	3,800	-	-100.0%

45 Sundry Charge

4538	Pension Benefits	243,544	224,822	229,750	233,630	237,500	1.7%
4539	Widows Benefits	91,522	87,355	78,983	90,780	81,700	-10.0%
4540	Funeral Expense	200	-	-	300	500	66.7%
4543	Health Insurance Benefit	43,783	40,034	50,493	51,490	58,300	13.2%
Sundry Charge Total		379,049	352,211	359,226	376,200	378,000	0.5%

POLICE & FIRE EXPENSE TOTAL		<u>\$ 379,049</u>	<u>\$ 352,211</u>	<u>\$ 363,510</u>	<u>\$ 380,000</u>	<u>\$ 378,000</u>	<u>-0.5%</u>
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POLICE & FIRE NET		<u>\$ 3,995</u>	<u>\$ (195)</u>	<u>\$ 504</u>	<u>\$ -</u>	<u>\$ -</u>	
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**CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 1,858	\$ 7,194	\$ 3,462	\$ -	\$ -	N/A
3724	Property Tax Revenue	28	-	-	-	-	N/A
3797	HWU Contribution	894,918	848,167	799,791	800,000	749,000	-6.4%
Other Revenue Total		896,804	855,361	803,253	800,000	749,000	-6.4%

38 Transfer

3851	Transfer from General	1,343,000	1,321,000	1,333,000	1,331,000	1,320,000	-0.8%
3852	Transfer from Gas	180,000	181,057	181,769	180,000	180,000	0.0%
3860	Transfer from Constr.	2,253,613	2,306,297	2,354,090	2,355,000	2,412,000	2.4%
3862	Transfer from Sanitation	104,000	98,486	98,873	105,000	105,000	0.0%
Transfer Total		3,880,613	3,906,840	3,967,732	3,971,000	4,017,000	1.2%

BOND FUND REVENUE TOTAL		\$ 4,777,417	\$ 4,762,201	\$ 4,770,985	\$ 4,771,000	\$ 4,766,000	-0.1%
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EXPENSE

45 Interest

4502	Interest Series 2007	\$ 12,349	\$ -	\$ -	\$ -	\$ -	N/A
4502	Interest Series 2010B	50,759	42,962	34,231	34,500	25,000	-27.5%
4502	Interest Series 2011	55,521	53,631	51,454	51,500	48,900	-5.0%
4502	Interest Series 2012	207,508	198,608	189,508	189,600	180,300	-4.9%
4502	Interest Series 2013	181,325	172,625	163,775	163,800	154,800	-5.5%
4502	Interest Series 2014	199,725	193,025	186,175	186,200	179,300	-3.7%
4502	Interest Series 2015A	204,233	197,883	191,393	191,400	184,800	-3.4%
4502	Interest Series 2015B	26,849	25,221	23,369	23,400	21,200	-9.4%
4502	Interest Series 2015C	34,725	32,575	30,400	30,400	28,200	-7.2%
4502	Interest Series 2016A	40,975	40,225	39,288	39,300	38,400	-2.3%
4502	Interest Series 2016B	150,050	140,500	130,800	130,800	120,900	-7.6%
4502	Interest Series 2017A	97,915	91,200	87,600	87,600	83,900	-4.2%
4502	Interest Series 2017B	68,700	62,550	56,100	56,100	49,500	-11.8%
4502	Interest Series 2017C	66,900	66,600	56,400	56,400	45,800	-18.8%
Interest Total		1,397,534	1,317,605	1,240,493	1,241,000	1,161,000	-6.4%

CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Bond Fund (continued)

45 Principal

4580	Bonds Series 2007	\$ 325,000	\$ -	\$ -	\$ -	\$ -	N/A
4582	Bonds Series 2010B	315,000	315,000	320,000	320,000	330,000	3.1%
4584	Bonds Series 2011	90,000	90,000	95,000	95,000	95,000	0.0%
4585	Bonds Series 2012	440,000	450,000	460,000	460,000	470,000	2.2%
4586	Bonds Series 2013	430,000	440,000	445,000	445,000	455,000	2.2%
4587	Bonds Series 2014	330,000	340,000	345,000	345,000	350,000	1.4%
4588	Bonds Series 2015A	315,000	320,000	330,000	330,000	335,000	1.5%
4588	Bonds Series 2015B	155,000	155,000	160,000	160,000	160,000	0.0%
4588	Bonds Series 2015C	105,000	110,000	110,000	110,000	115,000	4.5%
4589	Bonds Series 2016A	75,000	75,000	75,000	75,000	75,000	0.0%
4589	Bonds Series 2016B	475,000	480,000	490,000	490,000	505,000	3.1%
4590	Bonds Series 2017A	115,000	120,000	125,000	125,000	130,000	4.0%
4590	Bonds Series 2017B	200,000	210,000	220,000	220,000	225,000	2.3%
4590	Bonds Series 2017C	10,000	340,000	355,000	355,000	360,000	

Principal Total		3,380,000	3,445,000	3,530,000	3,530,000	3,605,000	2.1%
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BOND FUND EXPENSE TOTAL		\$ 4,777,534	\$ 4,762,605	\$ 4,770,493	\$ 4,771,000	\$ 4,766,000	-0.1%
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BOND FUND NET		\$ (117)	\$ (404)	\$ 492	\$ -	\$ -	
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CITY OF HENDERSON, KY
TOURISM COMMISSION FUND BUDGET
FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ -	\$ 42	\$ 59	\$ -	\$ -	N/A
3140	Transient Room Tax	-	143,765	165,383	165,000	169,000	2.4%
Other Revenue Total		-	143,807	165,442	165,000	169,000	2.4%

TOURISM REVENUE TOTAL		\$ -	\$ 143,807	\$ 165,442	\$ 165,000	\$ 169,000	2.4%
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EXPENSE

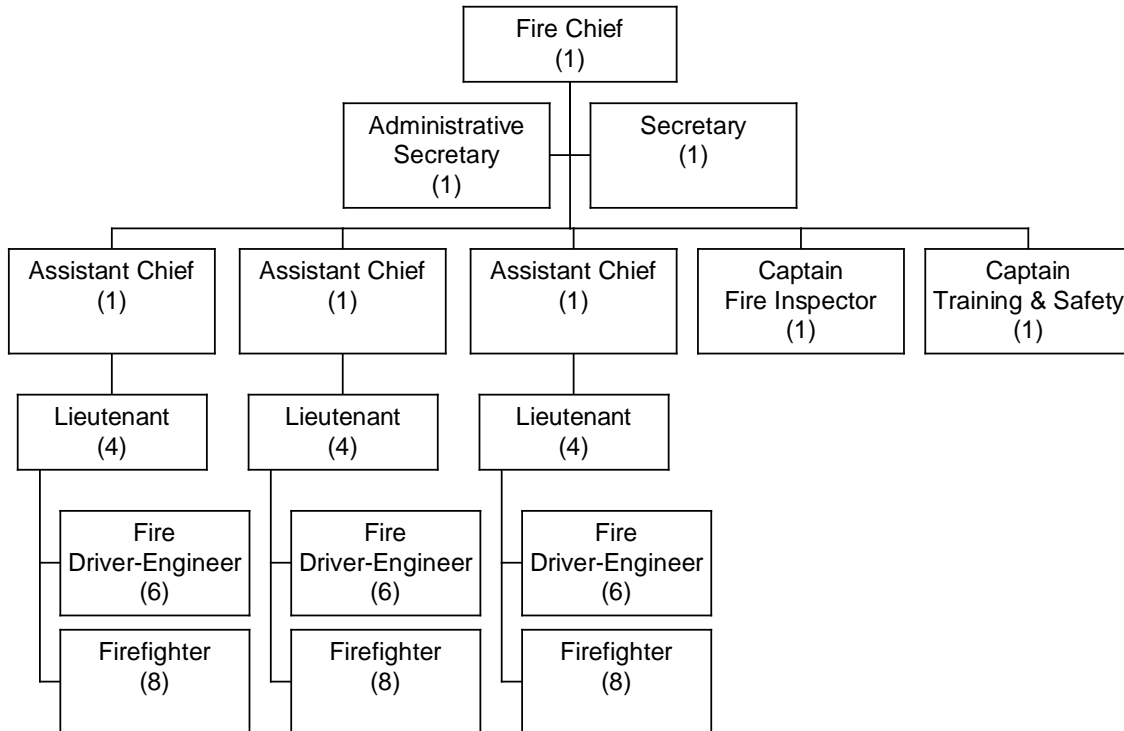
47 Transfers

4514	Transfer to Tourism	\$ -	\$ 136,919	\$ 165,442	\$ 165,000	\$ 169,000	2.4%
Total Transfers		-	136,919	165,442	165,000	169,000	2.4%

TOURISM EXPENSE TOTAL		\$ -	\$ 136,919	\$ 165,442	\$ 165,000	\$ 169,000	2.4%
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TOURISM NET		\$ -	\$ 6,888	\$ -	\$ -	\$ -	-
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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 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.

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Fire	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.
		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.
		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.
		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.
		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.
		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.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 20 - Fire

Division 232 - Fire

41 Personnel Services

4101	Salaries - Supervision	\$ 88,014	\$ 90,307	\$ 92,611	\$ 92,780	\$ 95,390	2.8%
4102	Salaries - Clerical	90,220	91,937	95,193	94,330	95,260	1.0%
4103	Salaries - Operational	2,019,401	2,067,894	2,050,010	2,107,240	2,145,770	1.8%
4104	Salaries - Overtime	1,185,907	1,240,057	1,211,035	1,126,080	1,133,910	0.7%
4106	FICA	5,463	5,576	5,760	5,850	5,910	1.0%
4107	Medicare	47,797	49,438	48,661	49,600	50,320	1.5%
4108	Life Insurance	2,596	2,867	2,882	2,610	2,610	0.0%
4109	Health Insurance	975,038	1,019,781	1,032,655	1,108,560	1,078,800	-2.7%
4110	Other Insurance	7,135	7,036	6,896	7,130	7,130	0.0%
4111	Workers Compensation	85,381	81,796	78,384	96,400	108,720	12.8%
4112	Employee Assist. Prgm	1,109	1,092	1,075	1,110	1,110	0.0%
4115	Unemployment Ins.	3,311	3,320	1,143	4,270	5,300	24.1%
4116	Employee Pension	17,414	19,945	22,903	22,700	22,920	1.0%
4119	Police & Fire Pension	1,047,185	1,203,041	1,326,675	1,316,470	1,335,860	1.5%
Personnel Services Total		5,575,971	5,884,087	5,975,883	6,035,130	6,089,010	0.9%

42 Supplies

4201	Fuel	23,226	20,056	26,420	25,110	33,030	31.5%
4202	Minor Tools	16,709	23,245	23,000	22,000	20,500	-6.8%
4203	Office Supplies	8,061	5,191	5,300	6,000	5,000	-16.7%
4204	Cleaning Supplies	7,973	9,055	8,000	7,500	7,250	-3.3%
4205	Medical & Drug Supply	11,476	24,372	10,000	11,500	11,000	-4.3%
4207	Clothing Supplies	85,315	100,276	83,000	83,000	81,000	-2.4%
4208	Postage	764	1,030	700	650	700	7.7%
4209	Educational Supplies	7,979	4,737	5,700	6,500	6,000	-7.7%
4211	Periodicals & Supple.	1,450	1,484	1,700	1,790	1,600	-10.6%
4212	Mechanical Supplies	1,594	1,446	1,900	2,100	2,100	0.0%
4214	Chemical Supplies	5,661	3,661	6,500	6,500	6,500	0.0%
4228	Dive Rescue	9,431	7,845	6,000	6,500	5,500	-15.4%
4229	Miscellaneous Supplies	1,790	2,199	2,000	2,250	2,250	0.0%
Supplies Total		181,429	204,597	180,220	181,400	182,430	0.6%

43 Maintenance & Repairs

4301	Vehicle Repair	111,221	133,518	110,000	120,000	95,000	-20.8%
4302	Office Equip. Repair	935	452	750	800	750	-6.3%
4303	Instr. & Appar. Repair	16,761	15,638	18,000	16,000	16,500	3.1%
4304	Other Equipment Repair	7,084	10,590	-	-	-	N/A
4305	Heating / A.C. Repair	2,203	300	1,100	1,850	1,850	0.0%
4306	Building Repair & Maint.	91,481	44,486	51,000	40,000	40,000	0.0%
4307	Other Structures Repair	470	2,863	1,800	4,000	3,000	-25.0%
4308	Machines Tools Repair	3,541	6,504	1,500	5,400	4,500	-16.7%
4309	Radios Repair	3,498	5,346	2,000	4,000	3,000	-25.0%
4312	Walks, Drives, Fences	880	527	800	1,000	1,000	0.0%
Maintenance & Repairs Total		238,074	220,224	186,950	193,050	165,600	-14.2%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 232 - Fire (continued)

44 Services

4401	Telephone	\$ 21,180	\$ 19,551	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
4402	Medical Exams	1,746	1,160	27,500	28,000	27,000	-3.6%
4403	Assoc. Dues/Subscript.	1,504	3,967	4,000	4,000	4,000	0.0%
4405	Travel & Training	34,846	34,822	22,500	30,000	20,000	-33.3%
4408	Legal Advertising	94	140	-	100	100	0.0%
4409	Electric-Purchased	887	771	-	-	-	N/A
4414	Clothing / Cleaning	9,398	8,665	9,000	9,000	9,000	0.0%
4415	Special Services	8,211	3,121	3,500	1,400	2,500	78.6%
4417	Printing and Reprod.	36	62	60	50	60	20.0%
4418	Contractual Services	840	2,608	5,500	6,410	5,500	-14.2%
4419	Professional Services	-	5,000	5,000	5,000	5,000	0.0%
Services Total		78,742	79,867	92,060	98,960	88,160	-10.9%

45 Sundry Charges

4501	Insurance Expense	44,298	53,979	57,040	49,280	57,040	15.7%
Sundry Charge Total		44,298	53,979	57,040	49,280	57,040	15.7%

46 Capital Outlay

4601	Motor Vehicles	1,119,521	-	556,448	600,000	-	-100.0%
4605	Machinery & Tools	55,076	72,766	-	-	-	N/A
4608	Instrument/Apparatus	29,756	-	-	-	-	N/A
Capital Outlay Total		1,204,353	72,766	556,448	600,000	-	-100.0%

Total Fire		\$ 7,322,867	\$ 6,515,520	\$ 7,048,601	\$ 7,157,820	\$ 6,582,240	-8.0%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

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	4,000
		Total	\$ 20,500
4203	Office Supplies	IT & software upgrades and support	\$ 2,000
		Copy Paper	1,000
		Ink Supplies	1,500
		Other	500
		Total	\$ 5,000
4205	Medical & Drug Supplies	Nitrile Gloves	\$ 2,750
		Medical Equipment (misc. Equip, New Bag and supplies)	3,750
		New Defibrillator (replace outdated defib), Pads & Batteries	4,000
		Fire Station First Aid Supplies	500
		Total	\$ 11,000
4207	Clothing Supplies	Uniforms	\$ 30,000
		Bunker Gear & Boots	41,000
		Firefighting Gloves	6,000
		Nomex Hoods	2,500
		Helmets, Shields and Fronts	1,500
		Total	\$ 81,000
4209	Educational Supplies	Fire Prevention Materials (New Mic's and Speakers, Costumes)	\$ 2,500
		Firefighting Essentials Manuals	1,000
		EMT Manuals	1,200
		Fire Officer's Manuals	800
		Other	500
		Total	\$ 6,000
4211	Periodicals and Supplements	NFPA	\$ 1,400
		Fire Rescue Subscription	100
		Other	100
		Total	\$ 1,600

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Fire

DIVISION: Fire

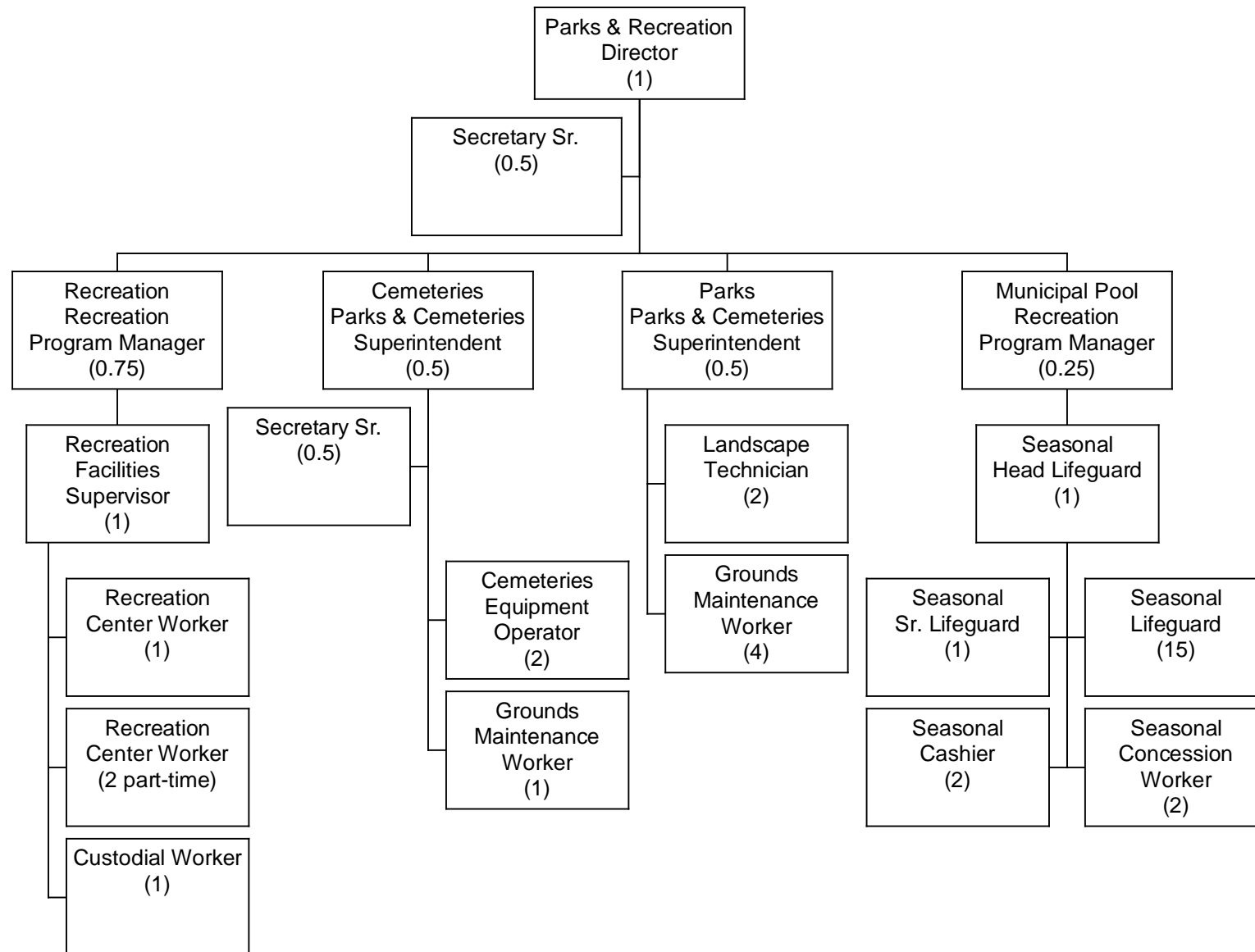
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4212	Mechanical Supplies	SCBA Batteries	\$ 1,000
		Thermal Imager Batteries	900
		Other	200
		Total	\$ 2,100
4214	Chemical Supplies	Firefighting Foam (30 Pals)	\$ 3,000
		Oil Dry (100 bags)	1,500
		Service Fire Extinguishers	1,000
		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	500
		Other	500
		Total	\$ 5,500
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)	\$ 30,000
		6 Month Service (oil and chassis lube) and DOT Inspection	20,000
		Staff Vehicle, Boat Repair, Trailers	5,000
		Miscellaneous Vehicle repairs (Engine, Transmission, Electrical, Pump, Body)	40,000
		Total	\$ 95,000
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	2,000
		Other	450
		Total	\$ 16,500

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Fire **DIVISION:** Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4307	Other Structure Repairs	Maintenance of Training Ground Structures (Repair Training Props	\$ 2,000
		Maintenance of Repeater Generators	200
		Hydrant maintenance	400
		Other	400
		Total	\$ 3,000
4308	Machine Tool Repairs	Exercise Equipment Repair	\$ 2,000
		Exercise Equipment Annual Service	1,500
		Propane for Stations	750
		Other	250
		Total	\$ 4,500
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	\$ 1,000
		Other	1,500
		Total	\$ 2,500
4418	Contractual Services	Promotional Exam and Exam Grading	\$ 2,500
		Entrance Exam and Exam Grading	1,500
		Psychological Testing	1,500
		Total	\$ 5,500
4419	Professional Services	Medical Direction	\$ 5,000

PARKS & RECREATION DEPARTMENT

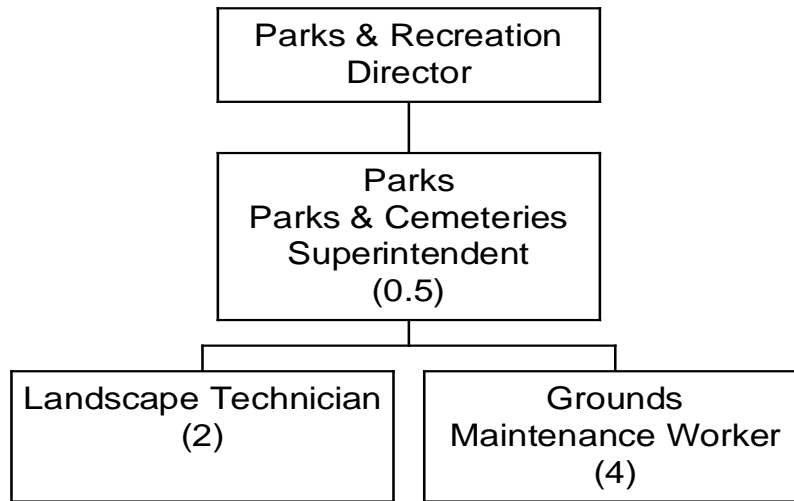


CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
Quality of Life	Parks & Recreation	1. Maintain designation as a "Tree City USA" by the National Arbor Day Foundation for the 26th year.
		2. Continue replacement program of exercise equipment 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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 451 - Parks

41 Personnel Services

4101	Salaries - Supervision	\$ 31,058	\$ 31,819	\$ 32,604	\$ 32,480	\$ 32,800	1.0%
4103	Salaries - Operational	152,852	170,745	187,736	184,380	186,490	1.1%
4104	Salaries - Overtime	14,916	12,032	10,423	12,910	13,040	1.0%
4106	FICA	12,111	12,993	13,937	14,250	14,410	1.1%
4107	Medicare	2,832	3,039	3,260	3,340	3,370	0.9%
4108	Life Insurance	225	282	299	280	280	0.0%
4109	Health Insurance	83,512	97,319	114,053	116,220	113,100	-2.7%
4110	Other Insurance	650	727	746	750	750	0.0%
4111	Workers Compensation	4,628	4,697	4,624	6,900	7,190	4.2%
4112	Employee Assist. Prgm	102	112	115	120	120	0.0%
4115	Unemploy. Insurance	164	182	65	220	270	22.7%
4116	Employee Pension	38,230	46,291	55,522	55,290	55,900	1.1%
Personnel Services Total		341,280	380,238	423,384	427,140	427,720	0.1%

42 Supplies

4201	Fuel	10,310	13,680	13,046	15,690	16,310	4.0%
4202	Minor Tools	4,337	707	1,750	2,000	1,750	-12.5%
4203	Office Supplies	400	16	300	370	300	-18.9%
4204	Cleaning Supplies	1,316	975	1,000	1,700	1,200	-29.4%
4205	Medical & Drug Supply	482	744	550	550	550	0.0%
4206	Botanical Supplies	6,572	5,066	6,000	6,000	6,000	0.0%
4207	Clothing Supplies	3,044	2,845	3,200	4,000	3,500	-12.5%
4208	Postage	132	42	120	100	100	0.0%
4214	Chemical Supplies	408	326	500	1,500	1,000	-33.3%
Supplies Total		27,001	24,401	26,466	31,910	30,710	-3.8%

43 Maintenance & Repairs

4301	Vehicle Repair	9,675	4,839	13,000	8,100	8,500	4.9%
4304	Other Equipment Repair	7,817	3,680	9,000	8,000	8,000	0.0%
4305	Heating / A.C. Repair	152	-	-	-	-	N/A
4306	Building Repair & Maint.	20,493	70,049	10,000	13,000	10,000	-23.1%
4307	Other Structures Repair	49,190	62,785	40,000	52,500	50,000	-4.8%
4312	Walks Drives Fences	7,196	9,848	9,000	9,000	4,000	-55.6%
4313	Recreational Equipment	1,459	3,377	4,500	5,000	4,500	-10.0%
4314	Pumps & Motors	680	-	-	-	-	N/A
Maintenance & Repairs Total		96,662	154,578	85,500	95,600	85,000	-11.1%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 451 - Parks (continued)

44 Services

4401	Telephone	\$ 649	\$ 1,112	\$ 1,200	\$ 700	\$ 1,200	71.4%
4402	Medical Exams	102	-	-	-	-	N/A
4403	Assoc. Dues/Subscript.	43	-	100	250	100	-60.0%
4405	Travel & Training	20	20	100	300	120	-60.0%
4408	Legal Advertising	113	-	-	-	-	N/A
4414	Clothing / Cleaning	584	600	650	630	650	3.2%
4415	Special Services	4,065	1,343	6,500	3,500	2,500	-28.6%
4417	Printing and Reprod.	259	46	3,000	2,000	1,300	-35.0%
4418	Contractual Services	140,689	144,584	160,000	153,800	196,500	27.8%
4424	Equipment Rental	1,297	1,960	3,800	1,000	2,000	100.0%
Services Total		147,821	149,665	175,350	162,180	204,370	26.0%

45 Sundry Charges

4501	Insurance Expense	21,584	32,538	27,475	23,530	27,480	16.8%
Sundry Charge Total		21,584	32,538	27,475	23,530	27,480	16.8%

46 Capital Outlay

4605	Machinery & Tools	5,135	-	-	-	-	N/A
4611	Walks, Drives, Fences	21,318	-	-	-	-	N/A
4617	Buildings	-	2,338	-	-	-	N/A
4628	Park Improve. / Trees	10,000	30,750	-	-	-	N/A
Capital Outlay Total		36,453	33,088	-	-	-	N/A

Total Parks		\$ 670,801	\$ 774,508	\$ 738,175	\$ 740,360	\$ 775,280	4.7%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Parks & Recreation

DIVISION: Parks

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Minor tools: rakes, shovels, etc.	\$ 1,750
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
4307	Other Structures	Repairs at the water feature	\$ 25,000
		Replace one water fountain	2,500
		Other	22,500
		Total	\$ 50,000
4312	Walks and Drives	Clean and Seal Riverwalk Entrance	\$ 4,000
4403	Association Dues and Subscrip	Provide Forestry Resource Materials	\$ 100
4415	Special Services	Christmas in the Park	\$ 2,000
		Move Bleachers	500
		Total	\$ 2,500
4417	Printing and Reproductions	Park Sign Replacement	\$ 800
		Historic Sign Replacement	500
			\$ 1,300
4418	Contractual Services	Mowing Park Properties	\$ 175,000
		Tree Removal/Trimming	16,000
		Emerald Ash Bore Treatments	2,500
		Chemical Lawn Care City Building	3,000
		Total	\$ 196,500

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 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 452 - Golf

41 Personnel Services

4101	Salaries - Supervision	\$ 41,443	\$ 36,600	\$ -	\$ -	\$ -	N/A
4103	Salaries - Operational	33,733	-	-	-	-	N/A
4104	Salaries - Overtime	1,435	-	-	-	-	N/A
4106	FICA	4,651	2,265	-	-	-	N/A
4107	Medicare	1,088	530	-	-	-	N/A
4108	Life Insurance	77	35	-	-	-	N/A
4109	Health Insurance	32,353	14,784	-	-	-	N/A
4110	Other Insurance	213	86	-	-	-	N/A
4111	Workers Compensation	1,064	560	-	-	-	N/A
4112	Employee Assist. Prgm	33	13	-	-	-	N/A
4115	Unemploy. Insurance	67	36	-	-	-	N/A
4116	Employee Pension	14,732	7,564	-	-	-	N/A
Personnel Services Total		130,889	62,473	-	-	-	N/A

42 Supplies

4201	Fuel	1,636	318	87	-	-	N/A
4202	Minor Tools	525	94	-	-	-	N/A
4203	Office Supplies	184	23	-	-	-	N/A
4204	Cleaning Supplies	302	220	-	-	-	N/A
4205	Medical & Drug Supply	156	127	-	-	-	N/A
4206	Botanical Supplies	1,833	100	-	-	-	N/A
4207	Clothing Supplies	696	-	-	-	-	N/A
4208	Postage	2	12	-	-	-	N/A
4214	Chemical Supplies	7,407	3,786	-	-	-	N/A
4222	Concessions	3,985	3,829	-	-	-	N/A
Supplies Total		16,726	8,509	87	-	-	N/A

43 Maintenance & Repairs

4301	Vehicle Repair	3,024	219	-	-	-	N/A
4304	Other Equipment Repair	12,513	3,073	-	-	-	N/A
4306	Building Repair & Maint.	13,095	2,594	785	-	-	N/A
4307	Other Structures Repair	6,327	984	-	-	-	N/A
4313	Recreational Equipment	213	220	-	-	-	N/A
Maintenance & Repairs Total		35,172	7,090	785	-	-	N/A

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 452 - Golf (continued)

44 Services

4401	Telephone	\$ 334	\$ 345	\$ 188	\$ -	\$ -	N/A
4402	Medical Exams	103	-	-	-	-	N/A
4403	Assoc. Dues/Subscript.	110	-	-	-	-	N/A
4405	Travel & Training	159	-	-	-	-	N/A
4414	Clothing / Cleaning	282	-	-	-	-	N/A
4415	Special Services	57	200	-	-	-	N/A
4417	Printing and Reprod.	980	350	-	-	-	N/A
4418	Mowing Services	736	90,079	14,100	22,000	25,000	13.6%
4419	Professional Services	76,693	-	-	-	-	N/A
4424	Equipment Rental	768	3,000	-	-	-	N/A
Services Total		80,222	93,974	14,288	22,000	25,000	13.6%

45 Sundry Charges

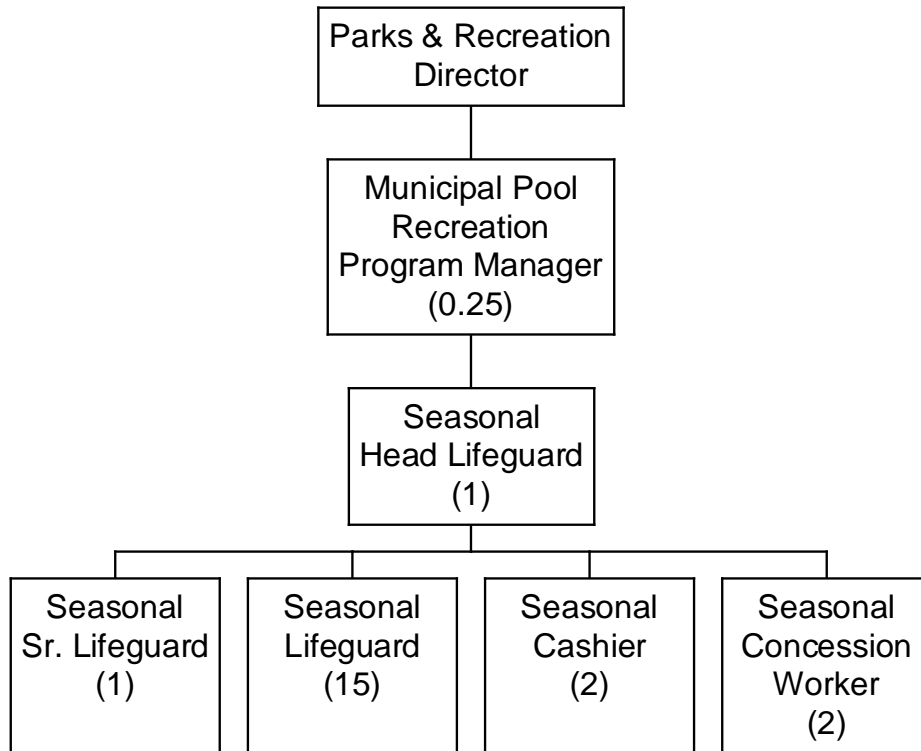
4501	Insurance Expense	630	809	3,487	10,000	3,490	-65.1%
Sundry Charge Total		630	809	3,487	10,000	3,490	-65.1%

46 Capital Outlay

4605	Machinery & Tools	35,550	10,480	-	-	-	N/A
Capital Outlay Total		35,550	10,480	-	-	-	N/A

Total Golf		\$ 299,189	\$ 183,335	\$ 18,647	\$ 32,000	\$ 28,490	-11.0%
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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 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
Division 454 - Municipal Pool							
41 Personnel Services							
4101	Salaries - Supervision	\$ 16,332	\$ 16,697	\$ 17,120	\$ 17,040	\$ 17,210	1.0%
4104	Salaries - Overtime	1,603	1,388	1,641	1,650	1,650	0.0%
4105	Salaries - Other	46,555	45,467	53,269	55,370	60,340	9.0%
4106	FICA	3,470	3,932	4,450	4,600	4,680	1.7%
4107	Medicare	811	919	1,017	1,080	1,100	1.9%
4108	Life Insurance	11	12	12	20	20	0.0%
4109	Health Insurance	4,241	4,456	4,605	4,470	4,350	-2.7%
4110	Other Insurance	29	29	29	30	30	0.0%
4111	Workers Compensation	2,260	1,656	1,315	2,260	2,360	4.4%
4112	Employee Assist. Prgm	5	4	4	10	10	0.0%
4115	Unemploy. Insurance	46	45	21	80	90	12.5%
4116	Employee Pension	3,147	3,603	4,119	4,500	4,540	0.9%
Personnel Services Total		78,510	78,208	87,602	91,110	96,380	5.8%
42 Supplies							
4202	Minor Tools	-	-	125	200	150	-25.0%
4203	Office Supplies	399	367	300	180	200	11.1%
4204	Cleaning Supplies	424	223	400	550	400	-27.3%
4205	Medical & Drug Supply	277	256	300	320	300	-6.3%
4207	Clothing Supplies	662	823	850	1,000	1,000	0.0%
4208	Postage	43	8	50	50	50	0.0%
4209	Educational Supplies	40	1,984	2,000	100	100	0.0%
4214	Chemical Supplies	6,902	7,431	7,500	7,500	7,500	0.0%
4221	Athletic Recreat. Supply	-	128	130	100	100	0.0%
4222	Concessions	5,524	5,433	6,000	6,500	6,000	-7.7%
Supplies Total		14,271	16,653	17,655	16,500	15,800	-4.2%
43 Maintenance & Repairs							
4303	Instr. & Appar. Repair	1,585	1	-	850	11,050	1200.0%
4304	Other Equipment Repair	1,424	5,687	7,000	8,000	7,000	-12.5%
4306	Building Repair & Maint.	1,196	4,764	4,900	2,250	2,000	-11.1%
4307	Other Structures Repair	63	1,848	21,000	21,000	2,000	-90.5%
4314	Pumps & Motors	228	6,714	6,800	2,500	3,000	20.0%
Maintenance & Repairs Total		4,496	19,014	39,700	34,600	25,050	-27.6%
44 Services							
4401	Telephone	-	-	-	80	50	-37.5%
4405	Travel & Training	357	315	1,000	2,400	2,000	-16.7%
4415	Special Services	763	1,214	-	700	700	0.0%
4417	Printing and Reproduct.	280	-	-	1,050	300	-71.4%
Services Total		1,400	1,529	1,000	4,230	3,050	-27.9%
45 Sundry Charges							
4501	Insurance Expense	2,772	2,967	2,688	3,030	2,690	-11.2%
Sundry Charge Total		2,772	2,967	2,688	3,030	2,690	-11.2%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
Division 454 - Municipal Pool (continued)							
46 Capital Outlay							
4608	Instrument/Apparatus	\$ 2,540	\$ 4,993	\$ -	\$ -	\$ -	N/A
Capital Outlay Total		2,540	4,993	-	-	-	N/A
Total Municipal Pool		\$ 103,989	\$ 123,364	\$ 148,645	\$ 149,470	\$ 142,970	-4.3%

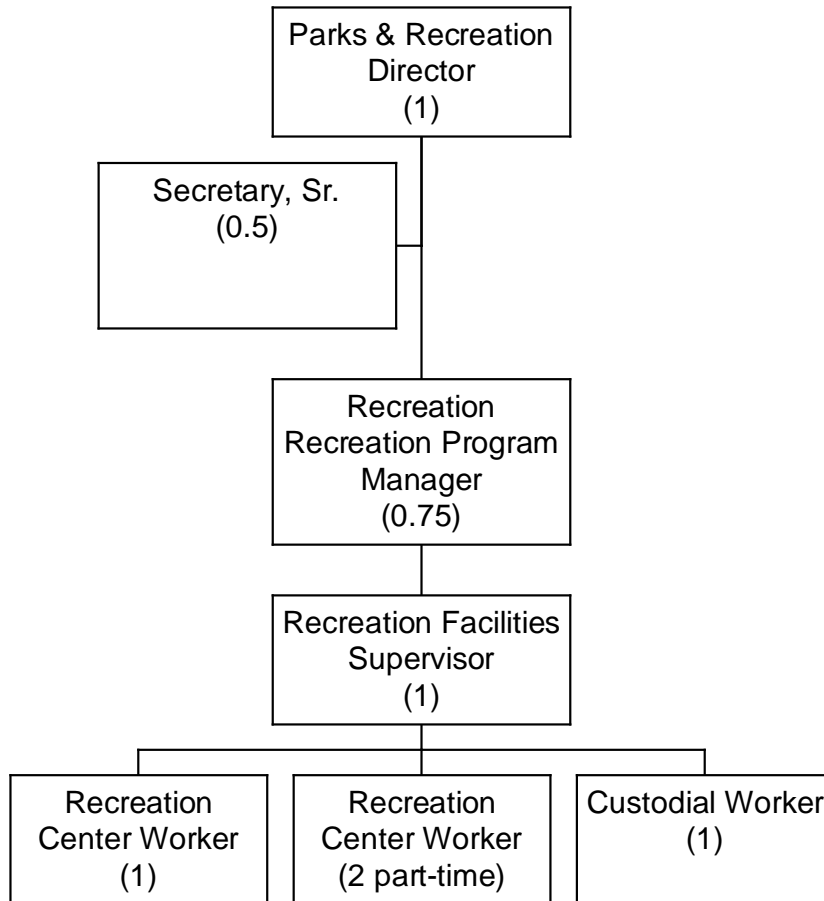
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Parks & Recreation

DIVISION: Pool

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4303	Inst. & Appar. Repair	Replace 3 chemical controllers	\$ 10,200
		Other	850
			\$ 11,050
4304	Other Equipment	Misc. Maintenance and Repairs	\$ 7,000
4307	Other Structure Repair	Misc. Maintenance and Repairs	\$ 2,000
4405	Travel and Training	Lifeguard Training Reimbursement	\$ 1,600
		CPO training	400
		Total	\$ 2,000
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	Lifeguard equipment	\$ 200
		Other	100
		Total	\$ 300

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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 35 - Parks & Recreation
Division 456 - Recreation

41 Personnel Services

4101	Salaries - Supervision	\$ 156,187	\$ 160,045	\$ 163,910	\$ 163,300	\$ 164,970	1.0%
4102	Salaries - Clerical	20,422	20,933	21,511	21,110	21,540	2.0%
4103	Salaries - Operational	88,979	90,700	84,323	92,750	92,180	-0.6%
4104	Salaries - Overtime	2,713	4,914	2,870	970	960	-1.0%
4106	FICA	15,927	16,599	16,313	17,250	17,340	0.5%
4107	Medicare	3,725	3,882	3,815	4,040	4,060	0.5%
4108	Life Insurance	307	331	321	230	230	0.0%
4109	Health Insurance	89,061	93,576	96,468	93,870	91,350	-2.7%
4110	Other Insurance	610	602	602	610	610	0.0%
4111	Workers Compensation	4,559	4,231	5,258	5,710	8,160	42.9%
4112	Employee Assist. Prgm	112	101	97	100	100	0.0%
4115	Unemploy. Insurance	297	299	100	270	330	22.2%
4116	Employee Pension	45,770	52,906	59,933	59,070	59,710	1.1%
Personnel Services Total		428,669	449,119	455,523	459,280	461,540	0.5%

42 Supplies

4201	Fuel	1,280	1,616	1,720	1,840	2,050	11.4%
4202	Minor Tools	101	15	50	100	50	-50.0%
4203	Office Supplies	2,541	2,398	3,000	3,000	3,000	0.0%
4204	Cleaning Supplies	250	95	200	350	350	0.0%
4205	Medical & Drug Supply	106	-	50	130	100	-23.1%
4206	Botanical Supplies	-	-	-	50	-	-100.0%
4207	Clothing Supplies	790	988	1,250	700	800	14.3%
4208	Postage	100	231	250	200	200	0.0%
4209	Educational Supplies	-	-	200	400	400	0.0%
4211	Periodicals & Supple.	-	-	-	30	20	-33.3%
4221	Athletic Recreat. Supply	8,534	9,508	10,000	10,850	9,850	-9.2%
Supplies Total		13,702	14,851	16,720	17,650	16,820	-4.7%

43 Maintenance & Repairs

4301	Vehicle Repair	1,264	1,596	1,600	1,000	1,250	25.0%
4302	Office Equip. Repair	61	108	110	150	120	-20.0%
4304	Other Equipment Repair	1,539	382	1,000	2,500	2,000	-20.0%
4306	Building Repair & Maint.	5,064	3,333	5,000	10,000	5,000	-50.0%
4307	Other Structures Repair	1,395	2,645	1,200	1,000	1,000	0.0%
4313	Recreational Equipment	5,165	5,900	6,000	6,650	5,650	-15.0%
Maintenance & Repairs Total		14,488	13,964	14,910	21,300	15,020	-29.5%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 456 - Recreation (continued)

44 Services

4401	Telephone	\$ 1,121	\$ 1,039	\$ 1,250	\$ 1,700	\$ 1,250	-26.5%
4402	Medical Exams	386	94	100	100	100	0.0%
4403	Assoc. Dues/Subscript.	440	710	725	1,000	850	-15.0%
4405	Travel & Training	4,183	3,628	3,700	3,200	2,000	-37.5%
4408	Legal Advertising	-	350	100	150	100	-33.3%
4414	Clothing / Cleaning	107	100	100	150	100	-33.3%
4415	Special Services	337	159	300	450	400	-11.1%
4417	Printing and Reprod.	722	293	500	1,000	500	-50.0%
4418	Contractual Services	760	140	1,000	1,000	1,000	0.0%
4419	Henderson Girl's Softball	4,000	4,071	4,000	4,000	4,000	0.0%
4419	Henderson PMCA	-	4,000	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		20,056	22,584	25,275	26,250	23,800	-9.3%

45 Sundry Charges

4501	Insurance Expense	3,327	3,405	3,500	3,480	3,500	0.6%
Sundry Charge Total		3,327	3,405	3,500	3,480	3,500	0.6%

46 Capital Outlay

4603	Office Equipment	-	-	-	9,000	-	-100.0%
Capital Outlay Total		-	-	-	9,000	-	-100.0%

Total Recreation		\$ 480,242	\$ 503,923	\$ 515,928	\$ 536,960	\$ 520,680	-3.0%
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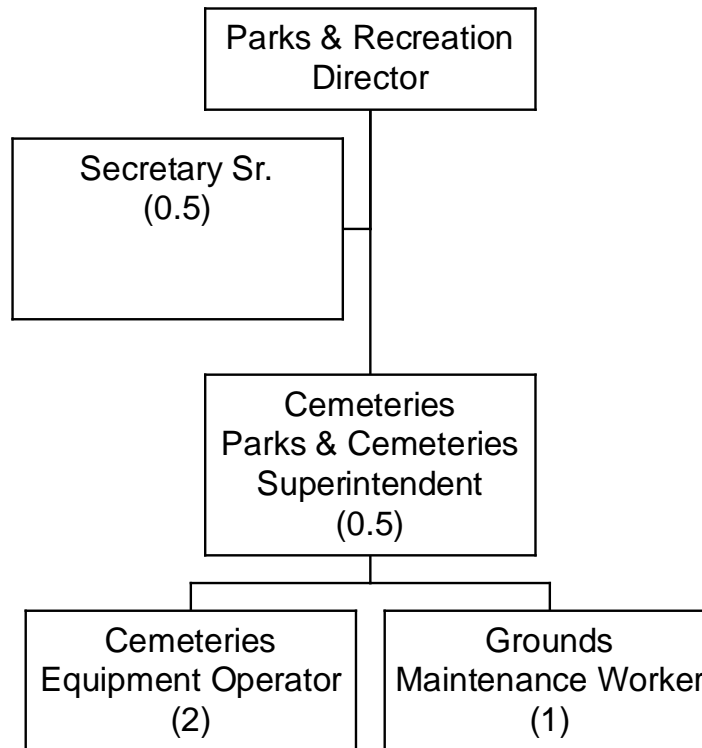
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

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
		Arbor Day	150
		Other	1,000
		Total	\$ 9,850
4304	Other Equipment Repair	Misc. Other Equipment Repair	\$ 2,000
4306	Building Maintenance	Misc. Other Building Repairs and Maintenance	\$ 5,000
4313	Recreational Equipment	Replacement of weight equipment	\$ 4,000
		Flags	400
		Outdoor Basketball Nets	250
		Other	1,000
		Total	\$ 5,650
4403	Association Dues and Subscrip	NRPA Membership	\$ 450
		KRPS Agency Membership	350
		Warehouse membership	50
		Total	\$ 850
4418	Contractual Services	Move Bleachers	\$ 1,000
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	\$ 17,500

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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3600	Cemetery Spaces	\$ 54,821	\$ 52,528	\$ 59,771	\$ 55,000	\$ 55,700	1.3%
3605	Grave Openings	126,685	122,160	130,200	128,000	130,300	1.8%
3610	Other Cemetery Serv.	20,513	17,778	18,000	17,000	17,500	2.9%
3622	Sale of Equipment	1,825	-	-	-	-	N/A
3625	Taxable Sales	1,127	1,143	2,273	1,200	1,300	8.3%
3630	Mausoleum Sales	43,000	19,710	24,414	35,800	36,200	1.1%
Sale of Property Total		247,971	213,319	234,658	237,000	241,000	1.7%
37 Other Revenue							
3700	Interest Income	105	134	121	-	-	N/A
3799	Unclassified	-	35	-	-	-	N/A
3830	Reimbursable Services	555	60	-	-	-	N/A
Other Revenue Total		660	229	121	-	-	N/A
38 Transfer Miscellaneous							
3851	Transfer from General	172,000	200,000	239,000	216,000	234,000	8.3%
Transfers Miscellaneous Total		172,000	200,000	239,000	216,000	234,000	8.3%
CEMETERY REVENUE TOTAL		\$ 420,631	\$ 413,548	\$ 473,779	\$ 453,000	\$ 475,000	4.9%

EXPENSE

Department 35 - Parks & Recreation
Division 453 - Cemetery

41 Personnel Services

4101	Salaries - Supervision	\$ 31,058	\$ 31,818	\$ 32,604	\$ 29,390	\$ 29,390	0.0%
4102	Salaries - Clerical	20,422	20,932	21,511	21,110	21,540	2.0%
4103	Salaries - Operational	89,231	102,198	101,118	103,280	103,060	-0.2%
4104	Salaries - Overtime	6,625	5,000	5,098	5,490	5,490	0.0%
4106	FICA	8,869	9,472	9,495	9,890	9,870	-0.2%
4107	Medicare	2,074	2,215	2,221	2,320	2,310	-0.4%
4108	Life Insurance	128	167	163	170	170	0.0%
4109	Health Insurance	54,284	69,880	66,386	71,520	69,600	-2.7%
4110	Other Insurance	398	440	446	460	460	0.0%
4111	Workers Compensation	1,248	3,946	4,345	2,490	6,090	144.6%
4112	Employee Assist. Prgm	63	70	69	80	80	0.0%
4115	Unemploy. Insurance	162	156	56	160	190	18.8%
4116	Employee Pension	27,891	34,491	38,576	38,360	38,280	-0.2%
Personnel Services Total		242,453	280,785	282,087	284,720	286,530	0.6%

**CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
Division 453 - Cemetery (continued)							
42 Supplies							
4201	Fuel	\$ 4,428	\$ 6,523	\$ 6,635	\$ 5,170	\$ 8,300	60.5%
4202	Minor Tools	1,256	1,289	1,700	1,000	1,000	0.0%
4203	Office Supplies	212	120	150	1,000	300	-70.0%
4204	Cleaning Supplies	124	292	400	150	400	166.7%
4205	Medical & Drug Supply	130	119	160	200	200	0.0%
4206	Botanical Supplies	640	688	700	1,500	750	-50.0%
4207	Clothing Supplies	1,821	2,061	2,100	2,000	2,000	0.0%
4208	Postage	44	7	10	50	40	-20.0%
4211	Periodicals & Supple.	367	432	432	250	440	76.0%
4214	Chemical Supplies	-	101	150	200	150	-25.0%
4220	Supplies for Resale	4,035	3,439	4,000	5,000	4,500	-10.0%
Supplies Total		13,057	15,071	16,437	16,520	18,080	9.4%
43 Maintenance & Repairs							
4301	Vehicle Repair	5,508	3,250	4,400	5,000	4,500	-10.0%
4304	Other Equipment Repair	2,925	2,573	3,400	4,000	3,500	-12.5%
4305	Heating / A.C. Repair	-	308	-	-	-	N/A
4306	Building Repair & Maint.	2,082	3,429	4,000	5,500	6,000	9.1%
4307	Other Structures Repair	8,284	9,370	10,000	4,500	7,500	66.7%
Maintenance & Repairs Total		18,799	18,930	21,800	19,000	21,500	13.2%
44 Services							
4401	Telephone	1,443	1,412	1,900	1,750	1,900	8.6%
4402	Medical Exams	103	-	-	-	-	N/A
4403	Assoc. Dues/Subscript.	229	100	100	290	150	-48.3%
4405	Travel & Training	10	35	50	50	50	0.0%
4414	Clothing / Cleaning	326	300	300	350	300	-14.3%
4415	Special Services	593	1,952	2,000	2,130	2,760	29.6%
4417	Printing and Reprod.	2,014	668	1,200	4,000	1,500	-62.5%
4418	Contractual Services	108,750	94,635	135,000	112,100	130,000	16.0%
4522	Audit Expense	1,688	1,687	2,160	1,700	1,700	0.0%
Services Total		115,156	100,789	142,710	122,370	138,360	13.1%
45 Sundry Charges							
4501	Insurance Expense	9,886	10,172	10,528	10,390	10,530	1.3%
Sundry Charges Total		9,886	10,172	10,528	10,390	10,530	1.3%
46 Capital Outlay							
4605	Machinery & Tools	14,582	-	-	-	-	N/A
Capital Outlay Total		14,582	-	-	-	-	N/A
CEMETERY EXPENSE TOTAL		\$ 413,933	\$ 425,747	\$ 473,562	\$ 453,000	\$ 475,000	4.9%
CEMETERY NET		\$ 6,698	\$ (12,199)	\$ 217	\$ -	\$ -	-

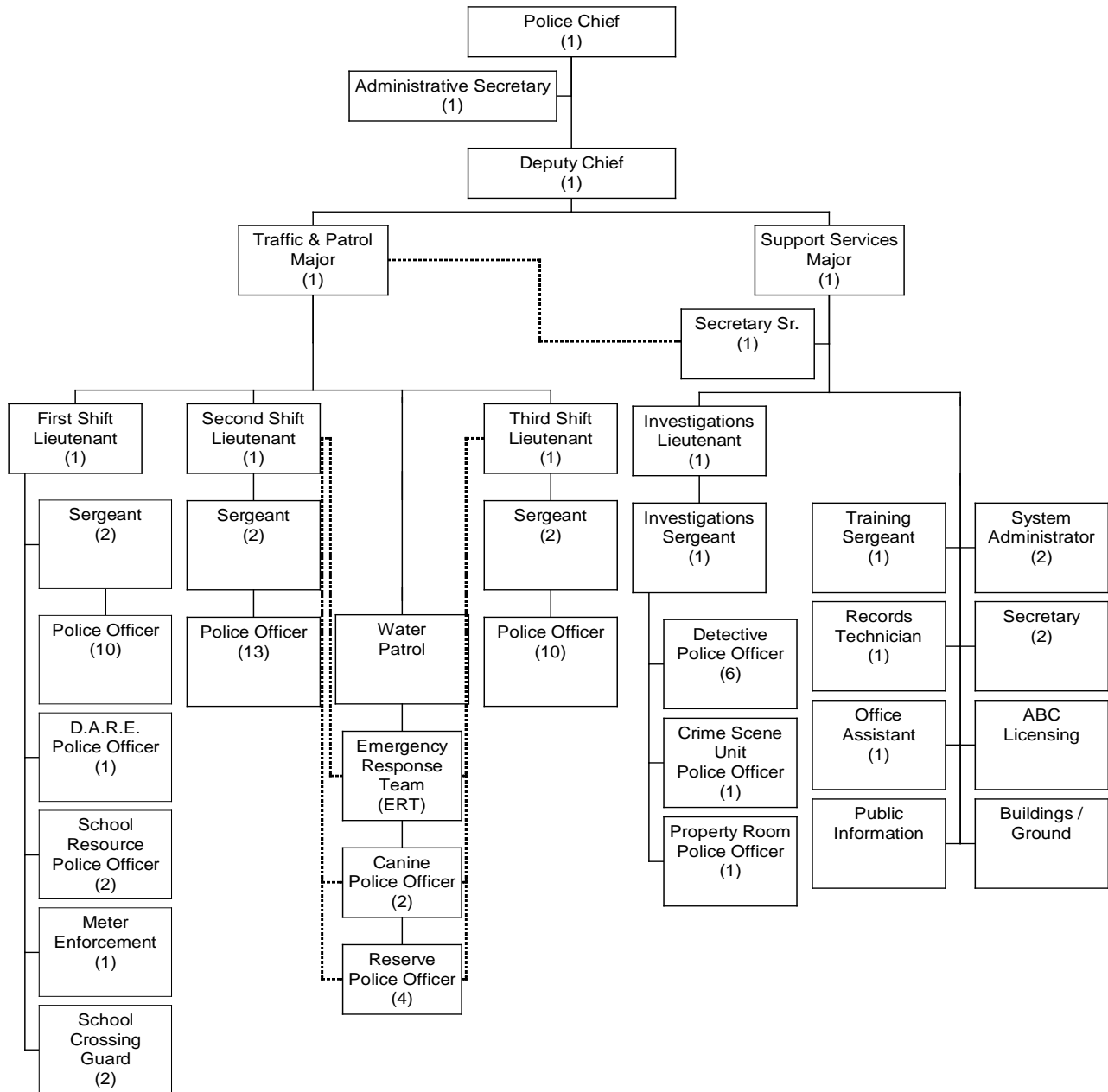
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Parks & Recreation

DIVISION: Cemetery

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals & Supplies	The Gleaner	\$ 440
4306	Building Repair and Maintenance	Roof Replacement	\$ 3,000
		Door replacement	1,500
		Other	1,500
		Total	\$ 6,000
4403	Association Dues/Subscription	Kentucky Cemetery Association	\$ 150
4415	Special Services	Funeral Home Fees for 6 Indigent Burials	\$ 1,500
		Concrete Boxes for 5 Indigent Burials	1,130
		Other	130
		Total	\$ 2,760
4417	Printing and Reproduction	Cemetery Signage	\$ 1,000
		Copier maintenance service	500
		Total	\$ 1,500
4418	Contractual Services	Mowing Contract	\$ 126,000
		Cemetery Software Support with Mapping Module	1,250
		Tree and Limb Removal of Hazardous Trees	2,750
		Total	\$ 130,000

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 2021

Key Area	Responsibility	Objectives/Performance Standards
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Facilities and Services	Police	1. Continue with implementation to upgrade department ascetics.
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CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
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Quality of Life	Police	<p>1. Continue to have officers increase their presence in the community which further supports the community policing model, identifying patterns of crime to best utilize our manpower.</p> <p>2. Continue additional foot-patrol program in designated areas.</p> <p>3. Identify where traffic enforcement is needed to help reduce speeding, aggressive driving, and distracted driving violations which result in traffic collisions.</p>
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CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
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Quality of Life	Police	<p>1. Schedule and conduct four classes of the Police Academy program to enhance community-police relations during the year.</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.</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>
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**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 40 - Police

Division 231 - Police

41 Personnel Services

4101	Salaries - Supervision	\$ 223,007	\$ 251,104	\$ 340,751	\$ 326,670	\$ 337,210	3.2%
4102	Salaries - Clerical	211,095	239,837	189,887	213,360	215,360	0.9%
4103	Salaries - Operational	2,896,912	2,687,333	2,677,717	2,910,520	2,995,740	2.9%
4104	Salaries - Overtime	187,329	219,472	231,868	175,760	167,740	-4.6%
4105	Salaries - Other	23,259	26,127	26,681	30,980	31,490	1.6%
4106	FICA	22,044	23,966	21,196	23,160	23,390	1.0%
4107	Medicare	50,308	48,539	48,943	53,040	54,340	2.5%
4108	Life Insurance	2,933	3,157	3,123	2,990	2,990	0.0%
4109	Health Insurance	1,100,786	1,157,084	1,168,702	1,323,120	1,287,600	-2.7%
4110	Other Insurance	7,901	7,581	7,301	8,170	8,170	0.0%
4111	Workers Compensation	72,985	65,367	66,407	80,360	84,210	4.8%
4112	Employee Assist. Prgm	1,275	1,228	1,178	1,320	1,320	0.0%
4115	Unemploy. Insurance	3,501	3,297	1,147	3,590	4,350	21.2%
4116	Employee Pension	67,145	81,741	81,214	73,560	83,180	13.1%
4119	Police & Fire Pension	1,008,906	1,079,732	1,214,718	1,160,390	1,333,980	15.0%
Personnel Services Total		5,879,386	5,895,565	6,080,831	6,386,990	6,631,070	3.8%

42 Supplies

4201	Fuel	102,686	126,347	133,227	151,560	166,540	9.9%
4202	Minor Tools	373	329	-	500	500	0.0%
4203	Office Supplies	9,407	10,504	7,140	9,000	9,000	0.0%
4204	Cleaning Supplies	420	493	500	400	400	0.0%
4207	Clothing Supplies	43,392	56,633	45,000	62,000	45,000	-27.4%
4208	Postage	1,350	1,446	1,200	2,000	2,000	0.0%
4209	Educational Supplies	995	1,621	700	3,000	3,000	0.0%
4210	Photographic Supplies	-	326	-	500	500	0.0%
4211	Periodicals & Supple.	-	812	600	1,100	1,100	0.0%
4216	Ammunition/Tasers	44,283	33,673	37,000	37,000	43,000	16.2%
4225	Safety Supplies	2,559	2,874	2,500	3,200	8,300	159.4%
4229	Miscell. Supplies	663	10,342	10,000	17,700	18,200	2.8%
Supplies Total		206,128	245,400	237,867	287,960	297,540	3.3%

43 Maintenance & Repairs

4301	Vehicle Repair	98,582	94,921	88,700	70,000	70,000	0.0%
4302	Office Equip. Repair	27,363	54,699	54,300	49,200	43,200	-12.2%
4303	Instr. & Appar. Repair	767	1,699	1,000	1,600	1,600	0.0%
4306	Building Repair & Maint.	-	1,353	100	-	-	N/A
4307	Other Structures Repair	1,354	1,025	1,700	2,000	2,000	0.0%
4309	Radios Repair	2,156	893	1,500	3,500	2,500	-28.6%
Maintenance & Repairs Total		130,222	154,590	147,300	126,300	119,300	-5.5%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
Division 231 - Police (continued)							
44 Services							
4401	Telephone	\$ 51,353	\$ 51,677	\$ 40,300	\$ 48,000	\$ 42,000	-12.5%
4402	Medical Exams	4,032	4,255	2,000	-	-	N/A
4403	Assoc. Dues/Subscript.	4,787	7,523	7,650	7,650	7,050	-7.8%
4405	Travel & Training	57,450	51,563	30,000	74,800	36,200	-51.6%
4408	Legal Advertising	1,256	1,776	300	-	-	N/A
4414	Clothing / Cleaning	23,590	21,294	22,250	24,000	24,000	0.0%
4415	Special Services	18,567	4,233	1,600	-	-	N/A
4417	Printing and Reprod.	16,514	14,741	15,500	15,000	15,800	5.3%
4418	Contractual Services	102,813	120,457	110,000	103,880	102,900	-0.9%
4419	Professional Services	14,396	12,276	6,100	15,000	7,500	-50.0%
4481	Henderson Co. Attorney	5,042	5,958	5,500	5,500	5,500	0.0%
Services Total		299,800	295,753	241,200	293,830	240,950	-18.0%
45 Sundry Charge							
4501	Insurance Expense	215,738	204,242	204,503	206,800	204,510	-1.1%
4531	DARE Expenses	1,228	1,199	1,000	-	-	N/A
4534	K-9 Donation Expenses	-	14,364	30	-	-	N/A
Sundry Charge Total		216,966	219,805	205,533	206,800	204,510	-1.1%
46 Capital Outlay							
4601	Motor Vehicles	174,093	132,716	179,975	291,000	205,000	-29.6%
4603	Office Equipment	-	5,600	-	-	-	N/A
4605	Machinery & Tools	-	-	12,441	7,500	-	-100.0%
4606	Radio Equipment	-	26,821	-	-	-	N/A
Capital Outlay Total		174,093	165,137	192,416	298,500	205,000	-31.3%
Total Police		\$ 6,906,595	\$ 6,976,250	\$ 7,105,147	\$ 7,600,380	\$ 7,698,370	1.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

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	\$ 43,000
4225	Safety Supplies	Narcan	\$ 6,000
		Misc. Supplies	2,300
		Total	\$ 8,300
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	3,000
		Promotional/Retirement Ceremonies	1,000
		Hepatitis B Vaccines - New Officers	700
		Other	4,000
			\$ 18,200
4302	Office Equipment Repair	MDT Maintenance	\$ 10,000
		Yorktown Toner	8,000
		CDW-G	6,000
		Alpha Laser Copier Maintenance / Operations area	5,000
		Cellbrite Software Maintenance	4,000
		Broadband Internet Monthly Fee	3,400
		Maintenance for Color Copier / Admin area	3,000
		Quetel Property Software Annual Maintenance	2,800
		Miscellaneous	1,000
		Total	\$ 43,200
4303	Instruments & Apparatus Repair	Fire Extinguisher Replacement for Vehicles	1,000
		Radar Gun Recalibration Annually	600
			\$ 1,600
4309	Radios Repair	Radio/Equipment Repair	\$ 2,500

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Police

DIVISION: Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	Social Media Archive (Annually)	\$ 1,600
		IACP Net Subscription (Annually)	1,250
		IACP Annual Dues for Chief, Deputy Chief, Majors, Lts.	900
		Notary Fees	500
		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
		KTOA Membership	230
		Nat'l Tactical Officers Association - ERT Team	150
		USPCA	150
		FBINA - Annual Fees	140
		NCPAA - Annual Dues	100
		Sam's Membership	90
		KYABC Membership (Chief, Admin. Major)	80
		NAACP Membership	80
		SPIAA - Annual Dues	50
		FBI LEEDA - Police Chief	50
		ILEETA Membership	40
		KNOA Membership	40
		Total	\$ 7,050
4417	Printing	West Law Clear (Annually)	\$ 7,600
		Special Forms, Business Cards, etc.	3,000
		Leads On Line (Annually)	3,000
		Covert Track Renewal	1,200
		Misc.	1,000
		Total	\$ 15,800

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

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	4,500
		Sitex (\$125/bi-weekly)	3,250
		Big Blue - Porta John Rental at Firing Range (\$70/month)	840
		Towing Charges	600
		City of Owensboro - Polygraph	600
		PeopleFacts Credit Reports	700
		Website Contract Fee - Domain Listings	500
		Bell South - Subpoena Service	200
		Other	700
		Total	\$ 102,890
4419	Professional Service	Promotional Exam Development Fees	\$ 7,500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Police

DIVISION: <u>Police</u>	TOTAL COST: <u>\$ 205,000</u>
ACCOUNT DESCRIPTION: <u>Vehicles</u>	ACCOUNT NUMBER: <u>10.40.231.4601</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase 5 police pursuit vehicles.	
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
POLICE INVESTIGATION FUND BUDGET
FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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REVENUE

36 Sale of Property

3622	Sale of Equipment	\$ -	\$ -	\$ 753	\$ -	\$ -	N/A
3623	Sale of Vehicles	6,058	5,564	1,570	-	-	N/A
Sale of Property Total		6,058	5,564	2,323	-	-	N/A

37 Other Revenue

3700	Interest Income	2,623	4,700	3,488	2,400	2,400	0.0%
3757	Investigation Revenue	5,551	63,013	52,316	23,600	28,600	21.2%
Other Revenue Total		8,174	67,713	55,804	26,000	31,000	19.2%

POLICE INVEST. REVENUE TOTAL		\$ 14,232	\$ 73,277	\$ 58,127	\$ 26,000	\$ 31,000	19.2%
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EXPENSE

42 Supplies

4229	Miscell. Supplies	551	6,341	5,484	10,000	7,000	-30.0%
Supplies Total		551	6,341	5,484	10,000	7,000	-30.0%

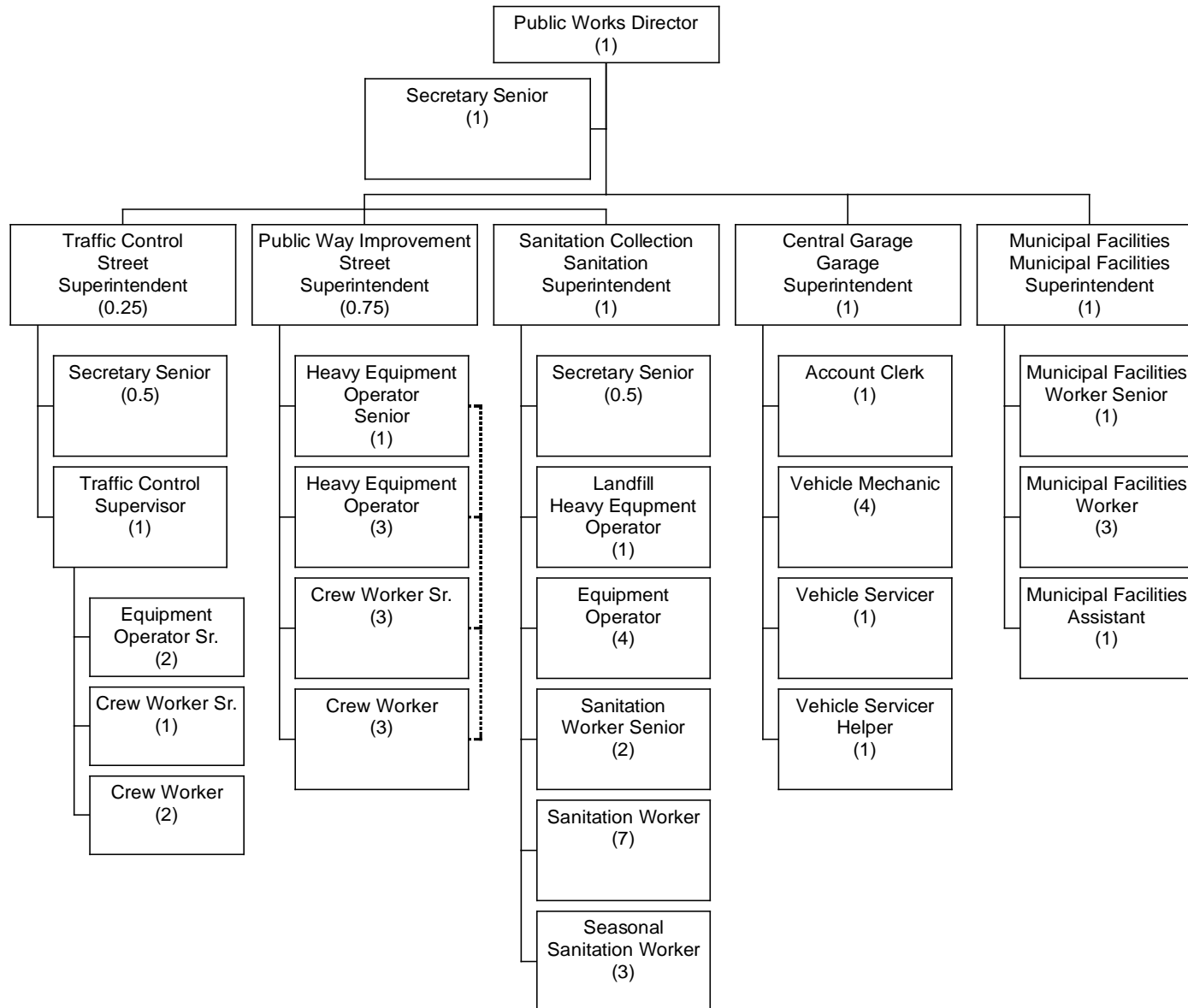
44 Services

4415	Special Services	\$ 12,725	\$ 47	\$ -	\$ -	\$ -	N/A
4470	Drug Buys	4,000	40,891	15,600	16,000	24,000	50.0%
Services Total		16,725	40,938	15,600	16,000	24,000	50.0%

POLICE INVEST. EXPENSE TOTAL		\$ 17,276	\$ 47,279	\$ 21,084	\$ 26,000	\$ 31,000	19.2%
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POLICE INVESTIGATION NET		\$ (3,044)	\$ 25,998	\$ 37,043	\$ -	\$ -	
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PUBLIC WORKS



CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
Transportation	Public Works	1. Mill and resurface streets as defined in the four year schedule and continue minor street, shoulder, and sidewalk repair.
		2. Inventory, test, and replace as needed regulatory, warning, and guide signs to meet FHWA retro-reflectivity requirements.
		3. Work closely with local businesses to keep streets clean of unnecessary debris.

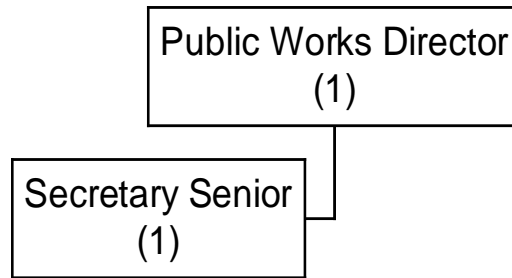
CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Public Works	1. Continue to work with our vendor in the operation of the Solid Waste Transfer Station, CD& D Transfer Point and Scale House Operations as well as look at ways to maximize recycling participation.
		2. Provide engineering support and implementation of expanded sidewalk connectivity throughout the community.
		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.

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
Quality of Life	Public Works	1. Complete the annual spring cleanup during the month of April 2021, with a completion goal of three work weeks.

PUBLIC WORKS ADMINISTRATION



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 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 45 - Public Works
Division 341 - Public Works Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 146,289	\$ 153,314	\$ 81,673	\$ 84,550	\$ 85,390	1.0%
4102	Salaries - Clerical	50,178	51,402	-	-	37,190	N/A
4102	Salaries - Overtime	93	724	-	-	-	N/A
4105	Salaries - Other	1,440	6,782	-	-	-	N/A
4106	FICA	12,018	12,846	5,021	5,250	7,600	44.8%
4107	Medicare	2,811	3,004	1,174	1,230	1,780	44.7%
4108	Life Insurance	127	140	48	50	90	80.0%
4109	Health Insurance	50,225	53,472	22,040	17,880	34,800	94.6%
4110	Other Insurance	348	344	115	120	230	91.7%
4111	Workers Compensation	271	3,191	1,725	2,080	2,220	6.7%
4112	Employee Assist. Prgm	54	53	18	20	40	100.0%
4115	Unemploy. Insurance	191	203	27	90	150	66.7%
4116	Employee Pension	37,880	44,332	19,651	20,350	29,500	45.0%
Personnel Services Total		301,925	329,807	131,491	131,620	198,990	51.2%

42 Supplies

4201	Fuel	1,301	1,573	1,525	970	1,910	96.9%
4202	Minor Tools	-	46	-	-	-	N/A
4203	Office Supplies	1,989	2,428	215	300	300	0.0%
4207	Clothing Supplies	432	472	245	360	360	0.0%
4208	Postage	73	110	28	30	30	0.0%
4209	Educational Supplies	243	-	-	-	-	N/A
Supplies Total		4,038	4,629	2,013	1,660	2,600	56.6%

43 Maintenance & Repairs

4301	Vehicle Repair	1,348	1,177	628	580	1,580	172.4%
4302	Office Equip. Repair	5	8	10	100	80	-20.0%
Maintenance & Repairs Total		1,353	1,185	638	680	1,660	144.1%

44 Services

4401	Telephone	5,893	1,763	1,050	1,200	1,200	0.0%
4402	Medical Exams	147	64	5	150	150	0.0%
4403	Assoc. Dues/Subscript.	1,750	1,704	1,190	1,150	50	-95.7%
4405	Travel & Training	3,492	5,709	180	190	190	0.0%
4408	Legal Advertising	54	-	-	-	-	N/A
4415	Special Services	807	829	20	30	30	0.0%
4417	Printing and Reprod.	51	100	24	100	80	-20.0%
4418	Contractual Services	-	859	-	-	-	N/A
Services Total		12,194	11,028	2,469	2,820	1,700	-39.7%

45 Sundry

4501	Insurance	-	1,807	1,125	930	1,130	21.5%
Sundry Total		-	1,807	1,125	930	1,130	21.5%

Total Public Works Administration		\$ 319,510	\$ 348,456	\$ 137,736	\$ 137,710	\$ 206,080	49.6%
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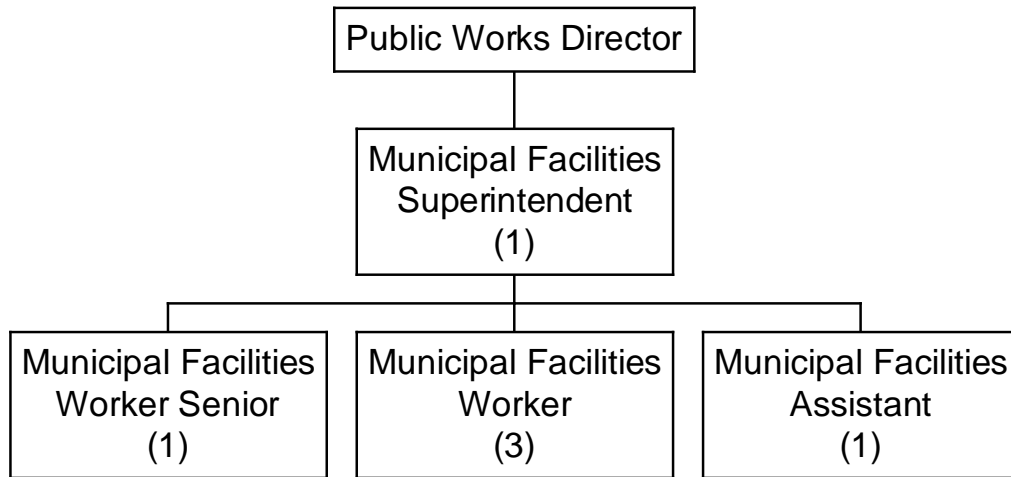
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

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	1,430
		Total	\$ 1,580
4302	Office Equipment Repair	Copy machine repair	\$ 80
4401	Telephone	Building systems - including fax line charges	\$ 530
		Cell phone allowance for two employees	670
		Total	\$ 1,200
4403	Association Dues and Subscrip	State of the City & County Address	\$ 50

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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 45 - Public Works
Division 014 - Municipal Facilities

41 Personnel Services

4101	Salaries - Supervision	\$ 77,052	\$ 78,160	\$ 79,561	\$ 78,890	\$ 78,890	0.0%
4102	Salaries - Clerical	21,136	21,638	22,113	18,600	-	-100.0%
4103	Salaries - Operational	195,475	203,457	214,032	199,050	201,050	1.0%
4104	Salaries - Overtime	5,989	3,205	1,569	3,320	3,350	0.9%
4106	FICA	17,726	18,136	18,854	18,600	17,570	-5.5%
4107	Medicare	4,145	4,242	4,409	4,350	4,110	-5.5%
4108	Life Insurance	244	281	283	280	260	-7.1%
4109	Health Insurance	106,267	115,856	117,640	116,220	104,400	-10.2%
4110	Other Insurance	734	746	733	750	690	-8.0%
4111	Workers Compensation	10,152	9,685	7,451	11,450	11,860	3.6%
4112	Employee Assist. Prgm	115	115	113	120	110	-8.3%
4115	Unemploy. Insurance	270	272	109	290	330	13.8%
4116	Employee Pension	57,757	66,066	74,232	72,150	68,160	-5.5%
Personnel Services Total		497,062	521,859	541,103	524,070	490,780	-6.4%

42 Supplies

4200	MSC Supplies	6,705	-	-	-	-	N/A
4201	Fuel	7,769	9,817	10,459	11,810	13,080	10.8%
4202	Minor Tools	1,514	1,614	1,975	2,000	2,000	0.0%
4203	Office Supplies	1,270	1,259	1,015	1,100	1,100	0.0%
4205	Medical & Drug Supply	-	-	38	40	40	0.0%
4207	Clothing Supplies	3,137	2,606	3,750	3,800	4,100	7.9%
4208	Postage	18	31	12	50	50	0.0%
4214	Chemical Supplies	6,065	5,337	7,250	7,800	7,800	0.0%
4215	Janitorial Supplies	31,745	21,897	15,600	24,000	22,500	-6.3%
4225	Safety Supplies	311	345	345	350	500	42.9%
Supplies Total		58,534	42,906	40,444	50,950	51,170	0.4%

43 Maintenance & Repairs

4300	MSC Maint. & Repairs	24,843	957	-	-	-	N/A
4301	Vehicle Repair	11,750	4,482	6,450	5,500	7,000	27.3%
4302	Office Equip. Repair	2	16	-	-	-	N/A
4305	Heating / A.C. Repair	17,052	41,945	38,450	50,000	53,000	6.0%
4306	Building Repair & Maint.	71,817	120,353	89,775	92,500	97,500	5.4%
4307	Other Structures Repair	12,170	12,323	16,200	22,000	24,000	9.1%
4308	Machines Tools Repair	260	-	250	950	400	-57.9%
4310	Video Equip. Expense	-	729	-	-	-	N/A
4325	Boat Launch Expense	22,440	2,177	12,350	17,000	17,000	0.0%
Maintenance & Repairs Total		160,334	182,982	163,475	187,950	198,900	5.8%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 014 - Municipal Facilities (continued)

44 Services

4400	MSC-Contract Services	\$ 15,595	\$ -	\$ -	\$ -	\$ -	N/A
4401	Telephone	19,769	30,213	23,500	25,000	8,350	-66.6%
4402	Medical Exams	-	102	5	100	100	0.0%
4405	Travel & Training	163	160	195	300	300	0.0%
4414	Clothing / Cleaning	638	600	600	600	600	0.0%
4415	Special Services	194	105	168	210	210	0.0%
4417	Printing and Reprod.	12	1	-	-	-	N/A
4418	Contractual Services	131,362	141,512	128,740	130,090	128,750	-1.0%
4424	Equipment Rental	8,124	5,941	5,100	7,500	7,500	0.0%
Services Total		175,857	178,634	158,308	163,800	145,810	-11.0%

45 Sundry Charges

4400	MSC-Insurance	14,349	15,360	-	15,690	-	-100.0%
4501	Insurance Expense	18,210	19,754	17,826	20,180	17,830	-11.6%
Sundry Charge Total		32,559	35,114	17,826	35,870	17,830	-50.3%

Total Municipal Facilities		\$ 924,346	\$ 961,495	\$ 921,156	\$ 962,640	\$ 904,490	-6.0%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

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	\$ 2,800
		Boots for 7 employees	945
		Raingear, winter wear, etc.	355
		Total	\$ 4,100
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	\$ 2,800
		Tire replacement	700
		Brake repair	600
		Batteries, hoses, etc.	400
		Unanticipated repairs	2,500
		Total	\$ 7,000
4305	Heating / A.C. Repairs	Parts, repairs, and replacement at all facilities	\$ 53,000
4307	Other Structure Repairs	Downtown, Elm St., 2nd St. and riverfront light repairs	\$ 24,000
4308	Machine Tools Repairs	Welder, compressor, etc. repair	\$ 400
4325	Boat Launch Repairs	Dredging, replacement materials for docks and ramps	\$ 17,000
4401	Telephone	Various radio / cell lines to 911 center at the Peabody Building	\$ 8,350
4414	Cleaning Allowance	Uniform cleaning for 7 employees	\$ 600

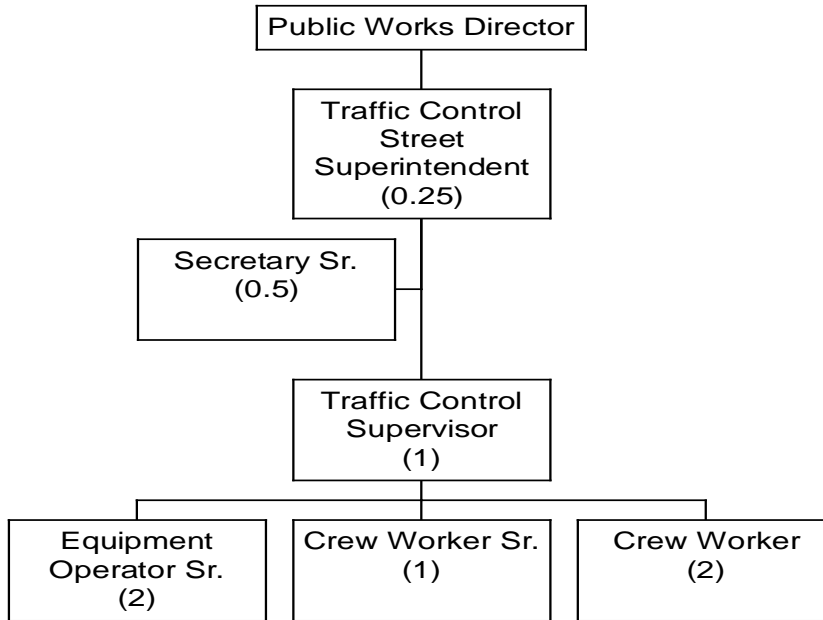
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Public Works

DIVISION: Municipal Facilities

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	City Building Janitorial Contract	\$ 25,960
		Public Safety Building Janitorial Contract	23,940
		City Building, Peabody Building, and MSC HVAC Service Contract	17,750
		Mosquito Control	13,825
		Municipal Service Center Janitorial Contract	13,200
		Fire/Burglar Alarms for City, Peabody, and MSC	5,825
		Elevators Maintenance for City Building and Peabody Buildings	9,000
		Pest Control for Welcome Center, Peabody, City, and MSC	5,500
		Dixon Hall Janitorial Contract	3,300
		Generator Maintenance for City Building, Peabody and MSC	2,855
		City Building Chiller Maintenance Contract	2,660
		Floor Mats for City Building and Welcome Center	2,200
		Copier Maintenance Contract	1,080
		Public Safety Building Sprinkler System	855
		Dumbwaiter	800
		Total	\$ 128,750
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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 45 - Public Works
Division 234 - Traffic Control

41 Personnel Services

4101	Salaries - Supervision	\$ 13,854	\$ 14,256	\$ 14,581	\$ 14,550	\$ 14,700	1.0%
4102	Salaries - Clerical	20,683	21,274	21,822	21,760	21,970	1.0%
4103	Salaries - Operational	194,804	196,639	203,926	202,280	204,840	1.3%
4104	Salaries - Overtime	1,460	2,770	1,116	2,210	2,210	0.0%
4106	FICA	13,780	13,974	14,304	14,930	15,120	1.3%
4107	Medicare	3,223	3,268	3,345	3,500	3,540	1.1%
4108	Life Insurance	286	309	324	290	290	0.0%
4109	Health Insurance	112,557	114,769	123,801	120,690	117,450	-2.7%
4110	Other Insurance	784	755	774	780	780	0.0%
4111	Workers Compensation	9,068	8,514	7,503	10,540	13,280	26.0%
4112	Employee Assist. Prgm	122	117	120	130	130	0.0%
4115	Unemploy. Insurance	232	230	81	230	290	26.1%
4116	Employee Pension	44,475	50,640	58,092	57,940	58,640	1.2%
Personnel Services Total		415,328	427,515	449,789	449,830	453,240	0.8%

42 Supplies

4201	Fuel	22,513	25,382	27,034	28,560	33,780	18.3%
4202	Minor Tools	723	478	780	840	800	-4.8%
4203	Office Supplies	528	592	560	950	950	0.0%
4205	Medical & Drug Supply	-	-	18	20	20	0.0%
4207	Clothing Supplies	1,859	1,931	2,040	2,050	2,050	0.0%
4208	Postage	16	46	20	80	40	-50.0%
4213	Traffic Control Supplies	32,160	22,124	24,850	25,000	25,000	0.0%
4229	Miscell. Supplies	466	276	110	550	400	-27.3%
Supplies Total		58,265	50,829	55,412	58,050	63,040	8.6%

43 Maintenance & Repairs

4301	Vehicle Repair	58,834	46,732	41,500	47,000	52,000	10.6%
Maintenance & Repairs Total		58,834	46,732	41,500	47,000	52,000	10.6%

44 Services

4401	Telephone	1,211	1,217	1,860	1,640	1,870	14.0%
4402	Medical Exams	64	827	260	650	480	-26.2%
4405	Travel & Training	416	2,124	-	-	-	N/A
4409	Electric-Purchased	37,254	36,118	36,335	35,250	36,400	3.3%
4414	Clothing / Cleaning	645	600	600	600	600	0.0%
4415	Special Services	2,248	89	113	180	180	0.0%
4417	Printing and Reprod.	13	5	-	-	-	N/A
4418	Contractual Services	18,485	28,614	43,500	56,400	56,600	0.4%
Services Total		60,336	69,594	82,668	94,720	96,130	1.5%

45 Sundry Charges

4501	Insurance Expense	15,223	13,319	14,361	13,290	14,370	8.1%
Sundry Charge Total		15,223	13,319	14,361	13,290	14,370	8.1%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 234 - Traffic Control (continued)

46 Capital Outlay

4601	Motor Vehicles	\$ 210,650	\$ -	\$ -	\$ 31,000	\$ -	-100.0%
Capital Outlay Total		210,650	-	-	31,000	-	-100.0%

Total Traffic Control		<u>\$ 818,636</u>	<u>\$ 607,989</u>	<u>\$ 643,730</u>	<u>\$ 693,890</u>	<u>\$ 678,780</u>	<u>-2.2%</u>
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Public Works

DIVISION: Traffic Control

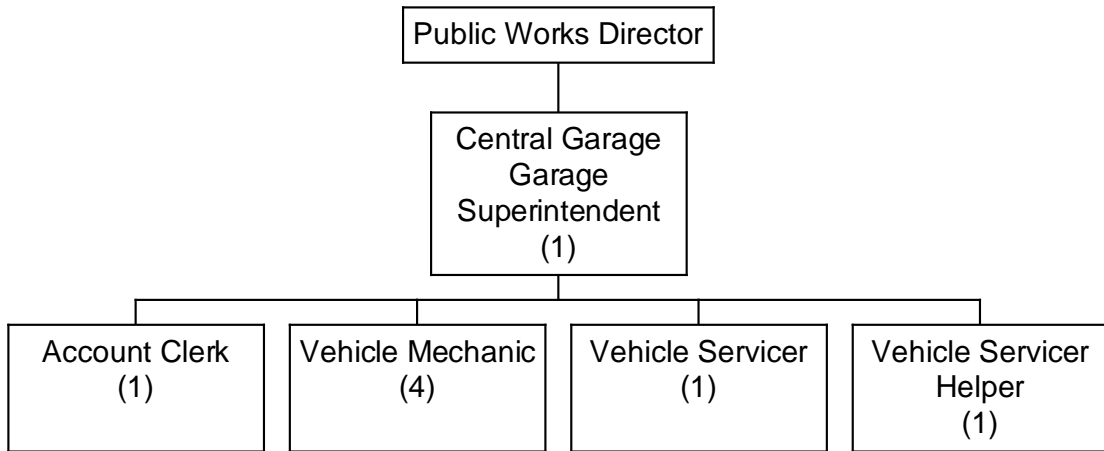
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Saw blades	\$ 300
		Rakes	100
		Shovels/Hammers	150
		Other	250
		Total	\$ 800
4203	Office Supplies	9 - ink cartridges	\$ 900
		Other	50
		Total	\$ 950
4207	Clothing Supplies	6 uniforms	\$ 850
		6 pairs of boots	810
		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	150
			\$ 450
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	28,000
		Total	\$ 52,000

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Public Works **DIVISION:** Traffic Control

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4401	Telephone	Landline charges	\$ 1,330
		Cell phone allowance	540
		Total	\$ 1,870
4402	Medical Exams	CDL's, DOT Test	\$ 480
4414	Clothing/Cleaning	Cleaning allowance for 4 employees	\$ 600
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	2,300
		Total	\$ 56,600

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 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 45 - Public Works
Division 366 - Central Garage

41 Personnel Services

4101	Salaries - Supervision	\$ 57,145	\$ 48,543	\$ 52,250	\$ 51,030	\$ 52,840	3.5%
4102	Salaries - Clerical	37,512	38,376	39,386	39,220	39,620	1.0%
4103	Salaries - Operational	227,156	226,141	216,872	219,140	221,800	1.2%
4104	Salaries - Overtime	4,636	2,116	517	2,240	2,260	0.9%
4106	FICA	19,830	19,120	18,594	19,330	19,630	1.6%
4107	Medicare	4,638	4,471	4,349	4,520	4,590	1.5%
4108	Life Insurance	329	363	384	340	340	0.0%
4109	Health Insurance	104,934	121,624	128,696	143,040	139,200	-2.7%
4110	Other Insurance	939	898	918	920	920	0.0%
4111	Workers Compensation	6,678	6,323	4,790	7,180	7,520	4.7%
4112	Employee Assist. Prgm	145	141	142	150	150	0.0%
4115	Unemploy. Insurance	321	303	102	300	370	23.3%
4116	Employee Pension	64,082	67,815	74,351	74,980	76,160	1.6%
Personnel Services Total		528,345	536,234	541,353	562,390	565,400	0.5%

42 Supplies

4200	Non-Inventory Parts	4,180	3,762	3,850	4,000	4,000	0.0%
4201	Fuel	5,316	6,310	6,536	7,690	8,170	6.2%
4202	Minor Tools	8,590	19,590	10,875	11,290	10,790	-4.4%
4203	Office Supplies	465	495	660	700	700	0.0%
4204	Cleaning Supplies	384	717	580	650	650	0.0%
4205	Medical & Drug Supply	91	89	75	90	90	0.0%
4207	Clothing Supplies	2,549	3,126	3,095	3,120	3,120	0.0%
4209	Educational Supplies	2,368	2,322	2,130	3,130	3,130	0.0%
4214	Chemical Supplies	3,249	3,413	3,375	3,400	3,400	0.0%
4229	Miscell. Supplies	88	465	275	360	300	-16.7%
Supplies Total		27,280	40,289	31,451	34,430	34,350	-0.2%

43 Maintenance & Repairs

4301	Vehicle Repair	6,717	5,405	5,230	6,000	8,500	41.7%
4304	Other Equipment Repair	494	1,629	999	1,050	1,050	0.0%
4308	Machines Tools Repair	5,435	1,996	3,325	3,500	3,500	0.0%
4309	Radios Repair	1,867	-	-	-	-	N/A
Maintenance & Repairs Total		14,513	9,030	9,554	10,550	13,050	23.7%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 366 - Central Garage (continued)

44 Services

4401	Telephone	\$ 505	\$ 318	\$ 805	\$ 870	\$ 870	0.0%
4402	Medical Exams	324	744	153	200	200	0.0%
4405	Travel and Training	2,002	3,873	3,850	4,000	2,000	-50.0%
4408	Legal Advertising	166	-	-	-	-	N/A
4414	Clothing / Cleaning	645	650	700	600	700	16.7%
4415	Special Services	227	148	192	240	240	0.0%
4418	Contractual Services	19,617	8,213	-	-	-	N/A
Services Total		23,486	13,946	5,700	5,910	4,010	-32.1%

45 Sundry Charges

4501	Insurance Expense	6,154	6,315	6,685	6,450	6,690	3.7%
Sundry Charge Total		6,154	6,315	6,685	6,450	6,690	3.7%

46 Capital Outlay

4605	Machinery & Tools	18,309	-				N/A
Capital Outlay Total		18,309	-	-	-	-	N/A

Total Central Garage		\$ 618,087	\$ 605,814	\$ 594,743	\$ 619,730	\$ 623,500	0.6%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Public Works

DIVISION: City Garage

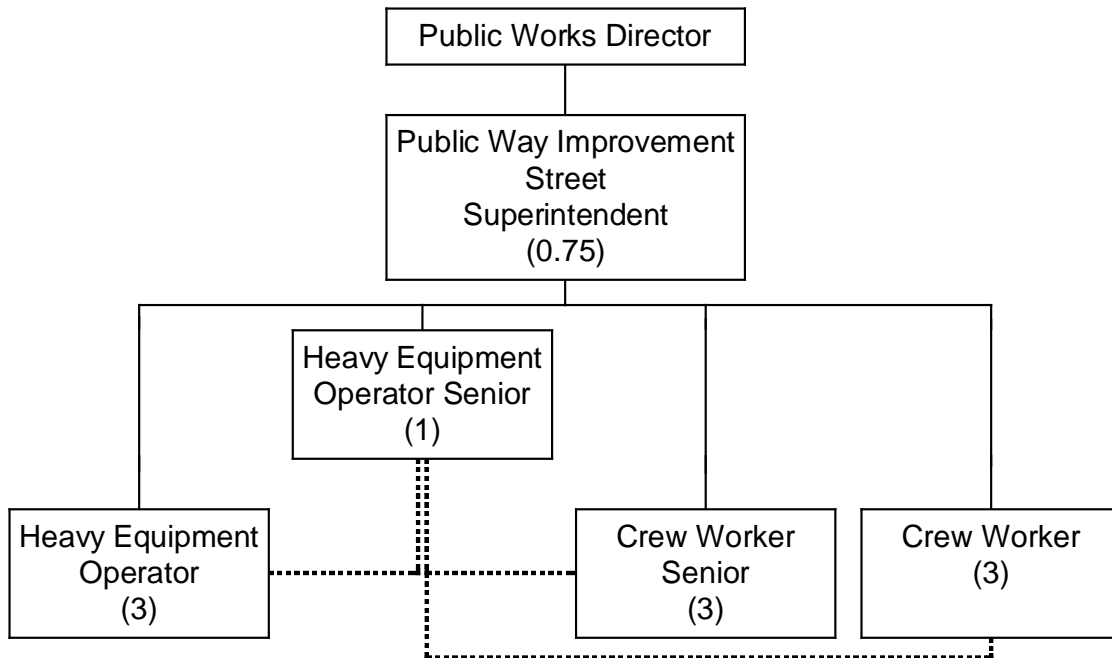
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4200	Non-Inventory Parts	Oil absorb products	\$ 1,500
		Tire repair supplies	1,400
		Spent oil disposal	750
		Hand cleaner and wipers	350
		Total	\$ 4,000
4202	Minor Tools	New tire balancer	\$ 4,990
		Mechanic's tool replacement (\$500 each for 5 mechanics)	2,500
		Drill bits, lights, jack stands, creepers, etc.	2,200
		Servicers' tool replacement (\$300 each for servicers)	600
		Added tools for service truck	500
		Total	\$ 10,790
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	4,000
		Total	\$ 8,500
4304	Other Equipment Repair	Manager plus program for work orders and archive system	\$ 750
		Other	300
		Total	\$ 1,050

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Public Works **DIVISION:** City Garage

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4308	Machines Tool Repair	Inspection of Vehicle Lifts	\$ 2,500
		Repair and Maintenance of wheel balancer, tire changer, etc.	1,000
		Total	\$ 3,500
4401	Telephone	Cell phone allowance	\$ 870
4402	Medical	Exams	\$ 200
4414	Clothing/Cleaning	Cleaning allowance for seven employees	\$ 700
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 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 858	\$ 751	\$ 552	\$ -	\$ -	N/A
3751	LGEA-Coal	6,265	4,043	6,866	3,000	3,000	0.0%
3752	LGEA-Mineral	23,536	32,283	21,995	25,000	25,000	0.0%
3756	Municipal Aid	563,820	569,336	576,617	570,000	522,000	-8.4%
3830	Reimbursable Services	14,683	5,042	9,682	6,000	6,000	0.0%
Other Revenue Total		609,162	611,455	615,712	604,000	556,000	-7.9%
38 Transfer Miscellaneous							
3835	Service Cuts	110,906	93,989	139,324	90,000	90,000	0.0%
3851	Transfer from General	1,119,000	839,000	1,010,000	1,122,000	1,129,000	0.6%
Transfers Miscellaneous Total		1,229,906	932,989	1,149,324	1,212,000	1,219,000	0.6%
PWI REVENUE TOTAL		\$ 1,839,068	\$ 1,544,444	\$ 1,765,036	\$ 1,816,000	\$ 1,775,000	-2.3%

EXPENSE

Department 45 - Public Works
Division 342 - Public Way Improvement

41 Personnel Services							
4101	Salaries - Supervision	\$ 41,563	\$ 42,766	\$ 43,744	\$ 43,650	\$ 44,080	1.0%
4103	Salaries - Operational	337,913	314,324	325,691	348,100	323,000	-7.2%
4104	Salaries - Overtime	8,723	7,189	4,052	10,980	10,980	0.0%
4106	FICA	23,169	21,987	21,293	24,930	23,440	-6.0%
4107	Medicare	5,419	5,142	4,980	5,830	5,490	-5.8%
4108	Life Insurance	458	527	516	500	460	-8.0%
4109	Health Insurance	157,478	156,354	201,923	210,090	187,050	-11.0%
4110	Other Insurance	1,142	1,185	1,170	1,360	1,240	-8.8%
4111	Workers Compensation	19,662	16,115	15,035	21,680	22,430	3.5%
4112	Employee Assist. Prgm	198	201	191	210	200	-4.8%
4115	Unemploy. Insurance	396	358	120	390	440	12.8%
4116	Employee Pension	72,908	78,542	91,049	96,710	90,950	-6.0%
Personnel Services Total		669,029	644,690	709,763	764,430	709,760	-7.2%

CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 342 - Public Way Improvement (continued)

42 Supplies

4201	Fuel	\$ 26,591	\$ 33,586	\$ 37,189	\$ 33,850	\$ 46,490	37.3%
4202	Minor Tools	1,940	859	1,475	1,500	1,500	0.0%
4205	Medical & Drug Supply	29	-	24	30	30	0.0%
4207	Clothing Supplies	3,865	3,849	4,950	5,300	5,300	0.0%
4213	Traffic Control Supplies	577	458	1,425	1,500	1,500	0.0%
4214	Chemical Supplies	12,826	14,527	24,500	30,000	32,100	7.0%
4229	Miscell. Supplies	827	3,673	4,450	4,800	4,480	-6.7%
Supplies Total		46,655	56,952	74,013	76,980	91,400	18.7%

43 Maintenance & Repairs

4301	Vehicle Repair	63,007	63,735	45,640	58,500	58,500	0.0%
4312	Walks and Drives	32,143	20,451	21,500	32,000	30,000	-6.3%
4315	Utility Cuts	121,459	70,564	130,864	100,000	100,000	0.0%
4316	Concrete Repairs	652,946	384,399	298,000	300,000	300,000	0.0%
4317	Asphalt Street Overlay	398,176	467,152	446,500	450,000	450,000	0.0%
Maintenance & Repairs Total		1,267,731	1,006,301	942,504	940,500	938,500	-0.2%

44 Services

4402	Medical Exams	912	998	650	900	900	0.0%
4405	Travel & Training	404	25	3,135	3,430	3,230	-5.8%
4413	Rental Fees	-	86	200	500	500	0.0%
4414	Clothing / Cleaning	1,025	1,050	1,000	1,100	1,100	0.0%
4415	Special Services	3,365	219	240	330	330	0.0%
4418	Contractual Services		10				N/A
4419	Professional Services	-	4,560	-	-	-	N/A
Services Total		5,706	6,948	5,225	6,260	6,060	-3.2%

45 Sundry Charges

4501	Insurance Expense	27,236	29,149	33,271	27,830	29,280	5.2%
Sundry Charges TOTAL		27,236	29,149	33,271	27,830	29,280	5.2%

PWI EXPENSE TOTAL	\$ 2,016,357	\$ 1,744,040	\$ 1,764,776	\$ 1,816,000	\$ 1,775,000	-2.3%
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PWI TOTAL NET	\$ (177,289)	\$ (199,596)	\$ 260	\$ -	\$ -	
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

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 @ \$99/ton	\$ 29,700
		Weed killer	1,700
		Pre-treat: 1,000 gallons @ \$1.30/gallon	700
		Total	\$ 32,100
4229	Miscellaneous Supplies	Ice and water	\$ 3,030
		Overtime meals during paving projects and storms	950
		Rehydration drinks	500
		Total	\$ 4,480
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 2021**

DEPARTMENT: Public Works

DIVISION: Public Way Improvement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4312	Walks and Drives	Black top and concrete repair	17,600
		Rock, alleys, and other projects	8,500
		Cold patch / UPM for pot holes	3,000
		Sand for snow removal	900
		Total	\$ 30,000
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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 45 - Public Works
Division 342 - Public Way Improvement

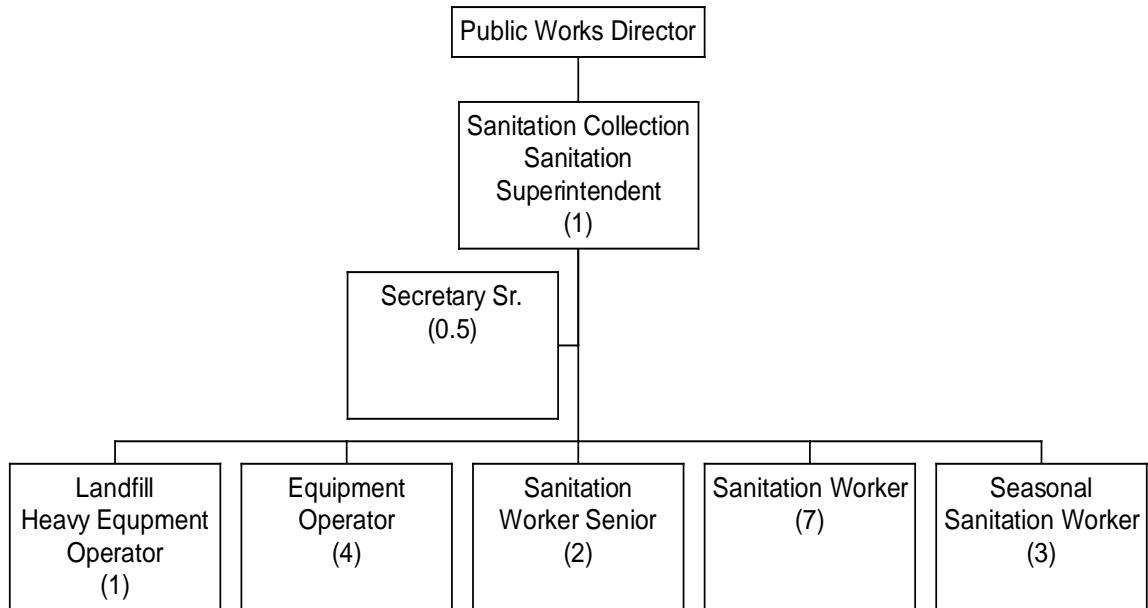
46 Capital Outlay

4601	Motor Vehicles	\$ 115,890	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay Total		115,890	-	-	-	-	N/A
Total Public Way Improvement		<u>\$ 115,890</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>

**CITY OF HENDERSON, KY
PAVING OF STREETS AND ROADS
FISCAL 2021**

Branch Name	From	To	Budget
4TH ST	N GREEN ST	N INGRAM ST	\$ 13,500
5TH ST	N ADAMS ST	N ALVASIA ST	33,300
9TH ST	N GREEN ST	N ADAMS ST	27,100
ATKINSON ST	MADISON ST	BAILEY ST	55,000
FAGAN ST	CLAY ST	DR. MARTIN LUTHER KING JR. AVE	14,000
HIGHLAND DR & TURNER AVE	HIGHLAND DR	S ELM ST	18,900
LINCOLN AVE	WASHINGTON ST	KY-2084	43,900
N ELM ST	SPRINGWOOD DR	HARMONY LN	16,300
POWELL ST	S GREEN ST	S ALVASIA ST	62,800
S INGRAM ST	CLAY ST	POWELL ST	17,700
WATHEN LN	WOLF HILLS BLVD	CITY LIMIT	117,500
CRACK SEAL REPAIRS	N/A	N/A	30,000
			\$ 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.

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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REVENUE

32 Service Fees

3210	Refuse Fee	\$ 2,163,354	\$ 2,284,046	\$ 2,207,073	\$ 2,355,000	\$ 2,798,000	18.8%
3211	Recycling Fee	123,246	112,721	28,499	-	-	N/A
3217	Landfill - Commercial	212,555	304,693	302,788	257,000	273,000	6.2%
3747	Transfer Station Fees	659,797	565,998	612,898	614,000	614,000	0.0%
Service Fees Total		3,158,952	3,267,458	3,151,258	3,226,000	3,685,000	14.2%

36 Sale of Property

3622	Sale of Equipment	-	5,500	-	-	175,000	N/A
3625	Taxable Sales	4,128	10,526	6,523	7,000	7,000	0.0%
Sale of Property Total		4,128	16,026	6,523	7,000	182,000	2500.0%

37 Other Revenue

3700	Interest Income	9,493	111,358	85,272	-	67,000	N/A
3764	County Contribution	106,116	158,640	111,480	159,000	-	-100.0%
3776	Scrap Sales	7,270	7,780	5,102	7,000	-	-100.0%
Other Revenue Total		122,879	277,778	201,854	166,000	67,000	-59.6%

SANITATION REVENUE TOTAL		\$ 3,285,959	\$ 3,561,262	\$ 3,359,635	\$ 3,399,000	\$ 3,934,000	15.7%
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**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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EXPENSE

Department 45 - Public Works
Division 344 - Sanitation Collection

41 Personnel Services

4101	Salaries - Supervision	\$ 28,698	\$ 29,534	\$ 30,493	\$ 30,290	\$ 61,180	102.0%
4102	Salaries - Clerical	20,683	21,273	21,821	21,760	21,970	1.0%
4103	Salaries - Operational	401,583	397,483	397,089	408,150	426,970	4.6%
4104	Salaries - Overtime	1,002	867	1,748	1,310	1,320	0.8%
4106	FICA	26,954	26,757	26,967	28,610	31,630	10.6%
4107	Medicare	6,304	6,258	6,307	6,700	7,400	10.4%
4108	Life Insurance	572	625	672	590	630	6.8%
4109	Health Insurance	229,498	233,715	257,320	250,320	261,000	4.3%
4110	Other Insurance	1,606	1,530	1,606	1,610	1,730	7.5%
4111	Workers Compensation	29,759	27,013	24,757	33,590	39,470	17.5%
4112	Employee Assist. Prgm	247	241	249	330	340	3.0%
4115	Unemploy. Insurance	451	435	150	440	600	36.4%
4116	Employee Pension	87,036	95,727	108,547	111,020	122,750	10.6%
Personnel Services Total		834,393	841,458	877,725	894,720	976,990	9.2%

42 Supplies

4201	Fuel	40,127	38,287	39,867	51,080	48,840	-4.4%
4202	Minor Tools	91	27	95	100	100	0.0%
4203	Office Supplies	96	84	76	80	80	0.0%
4205	Medical & Drug Supply	19	41	27	30	30	0.0%
4207	Clothing Supplies	6,234	6,241	6,499	6,700	6,700	0.0%
4220	Supplies for Resale	4,525	12,620	13,030	6,500	6,500	0.0%
4229	Miscell. Supplies	247	1,071	490	500	500	0.0%
Supplies Total		51,339	58,371	60,084	64,990	62,750	-3.4%

43 Maintenance & Repairs

4301	Vehicle Repair	72,356	59,521	52,750	45,000	55,000	22.2%
4304	Other Equipment Repair	141	268	5,355	5,950	5,950	0.0%
Maintenance & Repairs Total		72,497	59,789	58,105	50,950	60,950	19.6%

44 Services

4401	Telephone	49	97	580	600	600	0.0%
4402	Medical Exams	506	1,198	1,050	1,500	900	-40.0%
4408	Legal Advertising	54	-	-	-	-	N/A
4414	Clothing / Cleaning	1,297	1,300	1,300	1,300	1,300	0.0%
4415	Special Services	862	288	336	420	420	0.0%
4417	Printing / Reproduction	-	982	-	900	900	0.0%
4418	Recycling Contractor	93,159	124,482	133,378	138,000	138,000	0.0%
4418	Material Handler	42,170	39,072	35,933	42,350	38,640	-8.8%
4418	Temporary Staffing	47,652	62,172	70,653	73,180	73,180	0.0%
4431	Tri-County Recycling	-	-	-	1,000	1,000	0.0%
4444	Adm/Acct Serv.	275,000	270,000	253,000	253,000	253,000	0.0%
4522	Audit Expense	2,175	2,175	2,784	2,180	2,180	0.0%
Services Total		462,924	501,766	499,014	514,430	510,120	-0.8%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
Division 344 - Sanitation Collection (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 23,350	\$ 20,738	\$ 19,044	\$ 23,870	\$ 19,050	-20.2%
4536	Depreciation Expense	76,589	66,640	-	-	-	N/A
Sundry Charges Total		99,939	87,378	19,044	23,870	19,050	-20.2%
46 Capital Outlay							
4601	Motor Vehicles	-	-	-	149,000	150,000	0.7%
Capital Outlay Total		-	-	-	149,000	150,000	0.7%
47 Transfers							
4725	Transfer to Bond Fund	104,000	98,485	98,873	105,000	105,000	0.0%
Transfer Total		104,000	98,485	98,873	105,000	105,000	0.0%
Total Sanitation Collection		<u>\$ 1,625,092</u>	<u>\$ 1,647,247</u>	<u>\$ 1,612,845</u>	<u>\$ 1,802,960</u>	<u>\$ 1,884,860</u>	<u>4.5%</u>

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

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
		Winter wear for 4 employees	900
		Raingear	420
		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	\$ 33,000
		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	\$ 55,000
4304	Other Equipment	Recycling containers	\$ 5,000
		Downtown trash cans	950
		Total	\$ 5,950
4401	Telephone	Cell phone allowance	\$ 540
		Other charges	60
		Total	\$ 600

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Public Works

DIVISION: Sanitation Collection

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4402	Exams	CDL's physicals	\$ 550
		License renewals	200
		Other	150
		Total	\$ 900
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 (\$11,500 / month)	\$ 138,000
		Material handler	38,640
		Temporary staffing	73,180
		Total	\$ 249,820
4431	Tri-County Recycling	City's contribution	\$ 1,000

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 345 - Landfill

41 Personnel Services

4101	Salaries - Supervision	\$ 28,944	\$ 29,534	\$ 30,350	\$ 30,290	\$ -	-100.0%
4103	Salaries - Operational	125,989	113,668	101,263	96,630	52,500	-45.7%
4104	Salaries - Overtime	14,968	14,941	14,361	15,540	-	-100.0%
4106	FICA	10,318	9,576	8,924	8,840	3,300	-62.7%
4107	Medicare	2,413	2,239	2,087	2,070	780	-62.3%
4108	Life Insurance	150	146	131	120	50	-58.3%
4109	Health Insurance	59,374	57,720	50,082	49,170	17,400	-64.6%
4110	Other Insurance	407	363	312	320	120	-62.5%
4111	Workers Compensation	5,260	4,815	3,401	4,810	1,850	-61.5%
4112	Employee Assist. Prgm	63	56	48	50	20	-60.0%
4115	Unemploy. Insurance	135	108	35	140	70	-50.0%
4116	Employee Pension	25,348	25,222	24,083	25,360	3,830	-84.9%
Personnel Services Total		273,369	258,388	235,077	233,340	79,920	-65.7%

42 Supplies

4201	Fuel	15,812	14,121	12,814	22,180	16,020	-27.8%
4202	Minor Tools	213	292	240	300	250	-16.7%
4203	Office Supplies	65	27	-	-	-	N/A
4207	Clothing Supplies	1,200	1,379	880	900	390	-56.7%
4208	Postage	76	102	105	180	150	-16.7%
4214	Chemical Supplies	451	98	325	100	200	100.0%
4229	Miscell. Supplies	12	246	90	100	100	0.0%
Supplies Total		17,829	16,265	14,454	23,760	17,110	-28.0%

43 Maintenance & Repairs

4301	Vehicle Repair	65,609	39,620	33,000	45,000	22,500	-50.0%
4302	Office Equipment Repair	257	5	8	10	10	0.0%
4304	Other Equipment Repair	1,817	5,297	3,895	3,900	3,900	0.0%
4312	Walks Drives Fences	4,607	18,983	5,400	7,600	5,500	-27.6%
Maintenance & Repairs Total		72,290	63,905	42,303	56,510	31,910	-43.5%

44 Services

4401	Telephone	32	51	48	30	-	-100.0%
4402	Medical Exams	139	477	250	350	200	-42.9%
4405	Travel & Training	713	981	-	-	-	N/A
4408	Legal Advertising	188	-	-	-	-	N/A
4409	Electric-Purchased	4,114	4,121	3,800	4,000	3,200	-20.0%
4414	Clothing / Cleaning	299	225	230	230	100	-56.5%
4415	Special Services	90	21	38	60	30	-50.0%
4417	Printing and Reprod.	18	-	-	-	-	N/A
4418	Concrete/Tree Grinding	-	-	25,000	38,450	25,000	-35.0%
4418	Contractual Services	62,239	69,299	36,200	42,500	42,500	0.0%
4419	Professional Services	53,215	20,857	28,500	45,000	45,000	0.0%
4442	Trust Fees	1,589	1,551	1,601	1,600	-	-100.0%
4470	Disposal/Hauling	68,345	177,879	165,780	150,000	366,600	144.4%
Services Total		190,981	275,462	261,447	282,220	482,630	71.0%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 345 - Sanitation Landfill (continued)

45 Sundry Charges

4501	Insurance Expense	\$ 9,722	\$ 1,726	\$ 10,206	\$ 10,580	\$ 10,210	-3.5%
4513	ERF Expense	5,519	11,679	-	1,000	1,000	0.0%
4536	Depreciation Expense	53,052	57,706	-	-	-	N/A
4565	Landfill Closure	19,000	37,032	-	-	-	N/A
Sundry Charges Total		87,293	108,143	10,206	11,580	11,210	-3.2%
Total Landfill		<u>\$ 641,762</u>	<u>\$ 722,163</u>	<u>\$ 563,487</u>	<u>\$ 607,410</u>	<u>\$ 622,780</u>	<u>2.5%</u>

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Public Works

DIVISION: Landfill

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Welding rods	\$ 100
		Metal cutting saw blades	50
		Other	100
		Total	\$ 250
4207	Clothing Supplies	Uniforms for 1 employee	\$ 250
		Boots for 1 employee	140
			\$ 390
4214	Chemical Supplies	Degreaser	\$ 100
		Fire extinguishers	100
		Total	\$ 200
4229	Miscellaneous Supplies	Rehydration drinks	\$ 50
		Dumpster parts	50
		Total	\$ 100
4301	Vehicle Repair	Unanticipated repairs	\$ 7,250
		Filters, hoses, cylinders, batteries, and A/C maintenance	6,250
		Tires for vehicles and equipment	5,000
		Preventive maintenance	4,000
		Total	\$ 22,500
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
		Fertilizer and straw bales	500
		Grass seed	500
		Total	\$ 5,500
4402	Medical Exams	CDL renewals	\$ 100
		Random drug tests	50
		Post accident drug testing	50
			\$ 200

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Public Works

DIVISION: Landfill

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4409	Electric - Purchase Utilities	Kenergy	\$ 3,200
4414	Clothing/Cleaning	Cleaning allowance for 1 employee	\$ 100
4418	Contractual Services	Clean Sediment Basin	\$ 30,000
		Concrete/Tree grinding	25,000
		Security	5,500
		Heavy Equipment Rental	5,000
		Pump Wells	2,000
		Total	\$ 67,500
4419	Professional Services	Engineering Services for Water Sampling	\$ 34,000
		Kenvirons	11,000
		Total	\$ 45,000
4470	Disposal	Daviess County (7,200 tons @ \$26.25 / ton)	\$ 189,000
		Management Fee @ \$14,800 / month	177,600
			\$ 366,600
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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
Division 346 - Transfer Station							
41 Personnel Services							
4103	Salaries - Operational	\$ 22,609	\$ 23,047	\$ 20,497	\$ 22,670	\$ -	-100.0%
4104	Salaries - Overtime	2,875	3,837	3,048	3,620	-	-100.0%
4106	FICA	1,557	1,644	1,440	1,630	-	-100.0%
4107	Medicare	364	384	337	390	-	-100.0%
4108	Life Insurance	32	35	32	40	-	-100.0%
4109	Health Insurance	12,723	13,368	12,434	13,410	-	-100.0%
4110	Other Insurance	87	86	76	90	-	-100.0%
4111	Workers Compensation	798	766	596	890	-	-100.0%
4112	Employee Assist. Prgm	14	13	12	20	-	-100.0%
4115	Unemploy. Insurance	33	34	8	30	-	-100.0%
4116	Employee Pension	4,910	5,802	5,665	6,330	-	-100.0%
Personnel Services Total		46,002	49,016	44,144	49,120	-	-100.0%
42 Supplies							
4203	Office Supplies	900	799	-	900	-	-100.0%
4207	Clothing Supplies	262	85	-	310	-	-100.0%
Supplies Total		1,162	884	-	1,210	-	-100.0%
44 Services							
4401	Telephone	130	130	-	140	140	0.0%
4414	Clothing / Cleaning	81	75	-	80	-	-100.0%
4415	Special Services	21	47	-	30	-	-100.0%
4418	Oper. Of Trans. Station	143,456	129,462	141,316	143,900	255,200	77.3%
4470	Hauling & Disposal	955,017	1,002,239	1,004,385	980,000	1,040,000	6.1%
Services Total		1,098,705	1,131,953	1,145,701	1,124,150	1,295,340	15.2%
45 Sundry Charges							
4501	Insurance Expense	-	843	1,013	1,150	1,020	-11.3%
4536	Depreciation Expense	20,785	20,785	-	-	-	N/A
Sundry Charges Total		20,785	21,628	1,013	1,150	1,020	-11.3%
46 Capital Outlay							
4605	Machinery & Tools	\$ -	\$ -	\$ -	\$ -	\$ 75,000	N/A
Capital Outlay Total		-	-	-	-	75,000	N/A
Transfer Station Total		\$ 1,166,654	\$ 1,203,481	\$ 1,190,858	\$ 1,175,630	\$ 1,371,360	16.6%
Total Sanitation		\$ 3,433,508	\$ 3,572,891	\$ 3,367,190	\$ 3,586,000	\$ 3,879,000	8.2%
SANITATION NET		\$ (147,549)	\$ (11,629)	\$ (7,555)	\$ (187,000)	\$ 55,000	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Public Works **DIVISION:** Transfer Station

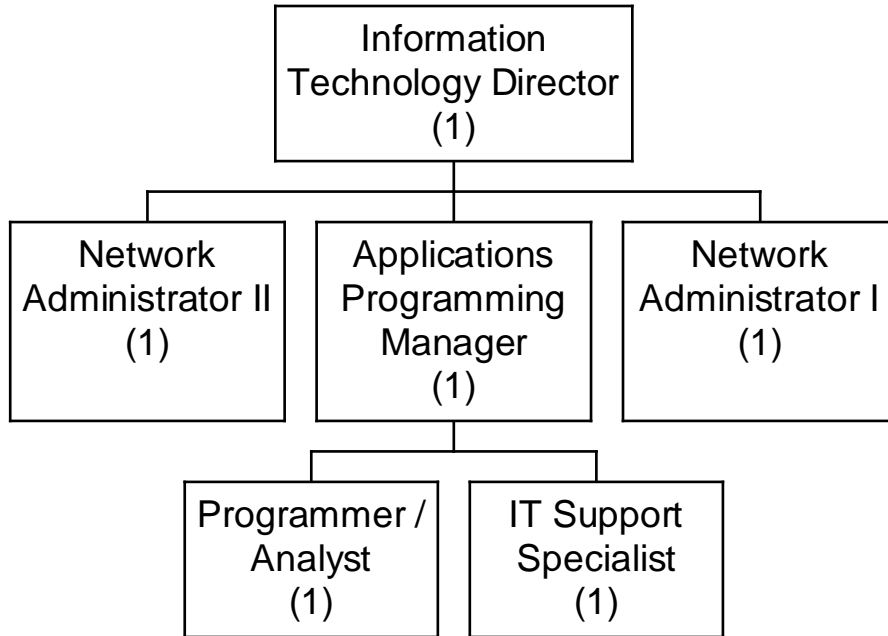
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4401	Telephone	Landline	\$ 140
4418	Contractual Services	Payment for the Management of the Transfer Station.	\$ 153,300
		Management fee for Scale House @ \$8,000 / month	96,000
		Scale repairs	3,000
		Scale program fee	2,000
		Scale inspections	900
		Total	\$ 255,200
4470	Hauling & Disposal	Expense paid to the transfer station operator for transportation	\$ 1,040,000
		and disposal of sanitary waste at \$32.00 per ton basis	
		estimated at 32,500 tons annually.	

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Public Works

DIVISION: <u>Transfer Station</u>	TOTAL COST: <u>\$ 75,000</u>
ACCOUNT DESCRIPTION: <u>Machinery & Tools</u>	ACCOUNT NUMBER: <u>57.45.346.4605</u>
DESCRIPTION OF ITEM OR PROJECT: 10' X 60' 200,000 pound capacity truck scale with all needed hardware.	
PROJECT JUSTIFICATION: Replacement of 2004 scale which has become difficult to calibrate and get accurate reads.	
IMPACT ON OPERATING BUDGET: This purchase will keep repairs and maintenance costs lower.	
DIVISION: _____	TOTAL COST: _____
ACCOUNT DESCRIPTION: _____	ACCOUNT NUMBER: _____
DESCRIPTION OF ITEM OR PROJECT:	
PROJECT JUSTIFICATION:	
IMPACT ON OPERATING BUDGET:	

INFORMATION TECHNOLOGY DEPARTMENT



The Information Technology Department is responsible for all computers, software and peripherals.

Duties:

1. Phone system administration
2. Email service
3. Personal computer support
4. Database management and reporting
5. Network and internet connectivity
6. Programming
7. Website

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Information Technology	1. Continue to provide the best service possible to the citizens of Henderson within current budgetary constraints.
		2. Work with Tyler Technologies to complete the implementation of the Esuite, self-service side of New World ERP.
		3. Study the possibility of unifying all I.T. functions into one department.
		4. Unify email and phone systems with HWU to allow more fluid communications.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Department 50 - Information Technology
Division 122 - Information Technology

41 Personnel Services

4101	Salaries - Supervision	\$ 129,011	\$ 134,407	\$ 146,524	\$ 146,190	\$ 147,320	0.8%
4103	Salaries - Operational	197,242	202,464	207,257	205,430	213,830	4.1%
4104	Salaries - Overtime	3,406	3,445	3,051	2,980	3,100	4.0%
4106	FICA	19,748	20,456	21,524	21,990	22,590	2.7%
4107	Medicare	4,618	4,784	5,034	5,150	5,290	2.7%
4108	Life Insurance	241	272	288	260	260	0.0%
4109	Health Insurance	97,059	102,696	110,249	107,280	104,400	-2.7%
4110	Other Insurance	659	669	688	690	690	0.0%
4111	Workers Compensation	484	420	393	560	590	5.4%
4112	Employee Assist. Prgm	102	105	107	110	110	0.0%
4115	Unemploy. Insurance	323	321	117	340	430	26.5%
4116	Employee Pension	62,641	73,446	85,854	85,320	87,640	2.7%
Personnel Services Total		515,534	543,485	581,085	576,300	586,250	1.7%

42 Supplies

4201	Fuel	150	134	233	200	300	50.0%
4203	Office Supplies	1,033	980	1,194	1,200	1,000	-16.7%
4208	Postage	264	149	102	120	120	0.0%
4209	Educational Supplies	3,846	11,030	-	2,000	2,000	0.0%
4211	Periodicals & Supple.	-	-	-	210	-	-100.0%
Supplies Total		5,293	12,293	1,529	3,730	3,420	-8.3%

43 Maintenance & Repairs

4301	Vehicle Repair	555	305	3,444	600	600	0.0%
4302	Office Equip. Repair	183,102	186,999	166,017	190,330	195,150	2.5%
4310	Video Equipment	354	196	-	3,000	3,000	0.0%
Maintenance & Repairs Total		184,011	187,500	169,461	193,930	198,750	2.5%

44 Services

4401	Telephone	2,025	2,659	3,784	2,600	3,200	23.1%
4402	Medical Exams	50	-	-	50	50	0.0%
4405	Travel & Training	80	750	8,667	10,000	5,000	-50.0%
4408	Legal Advertising	670	-	-	700	700	0.0%
4415	Special Services	123	120	127	210	210	0.0%
4417	Printing and Reprod.	4	13	6	80	20	-75.0%
4418	Contractual Services	10,677	13,367	-	12,000	6,000	-50.0%
4419	Professional Services	-	5,225	-	9,400	6,000	-36.2%
4440	Web Services	20,940	27,834	28,602	34,980	34,000	-2.8%
Services Total		34,569	49,968	41,186	70,020	55,180	-21.2%

45 Sundry Charges

4501	Insurance Expense	-	858	913	880	920	4.5%
Sundry Charge Total		-	858	913	880	920	4.5%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 122 - Information Technology (continued)

46 Capital Outlay

4602	Office Furniture	115,654	18,813	-	-	-	N/A
4607	Data Processing Equip.		19,703	54,795	55,900	-	-100.0%
Capital Outlay Total		115,654	38,516	54,795	55,900	-	-100.0%

Total Information Technology	\$ 855,061	\$ 832,620	\$ 848,969	\$ 900,760	\$ 844,520	-6.2%
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Information Technology

DIVISION: Information Technology

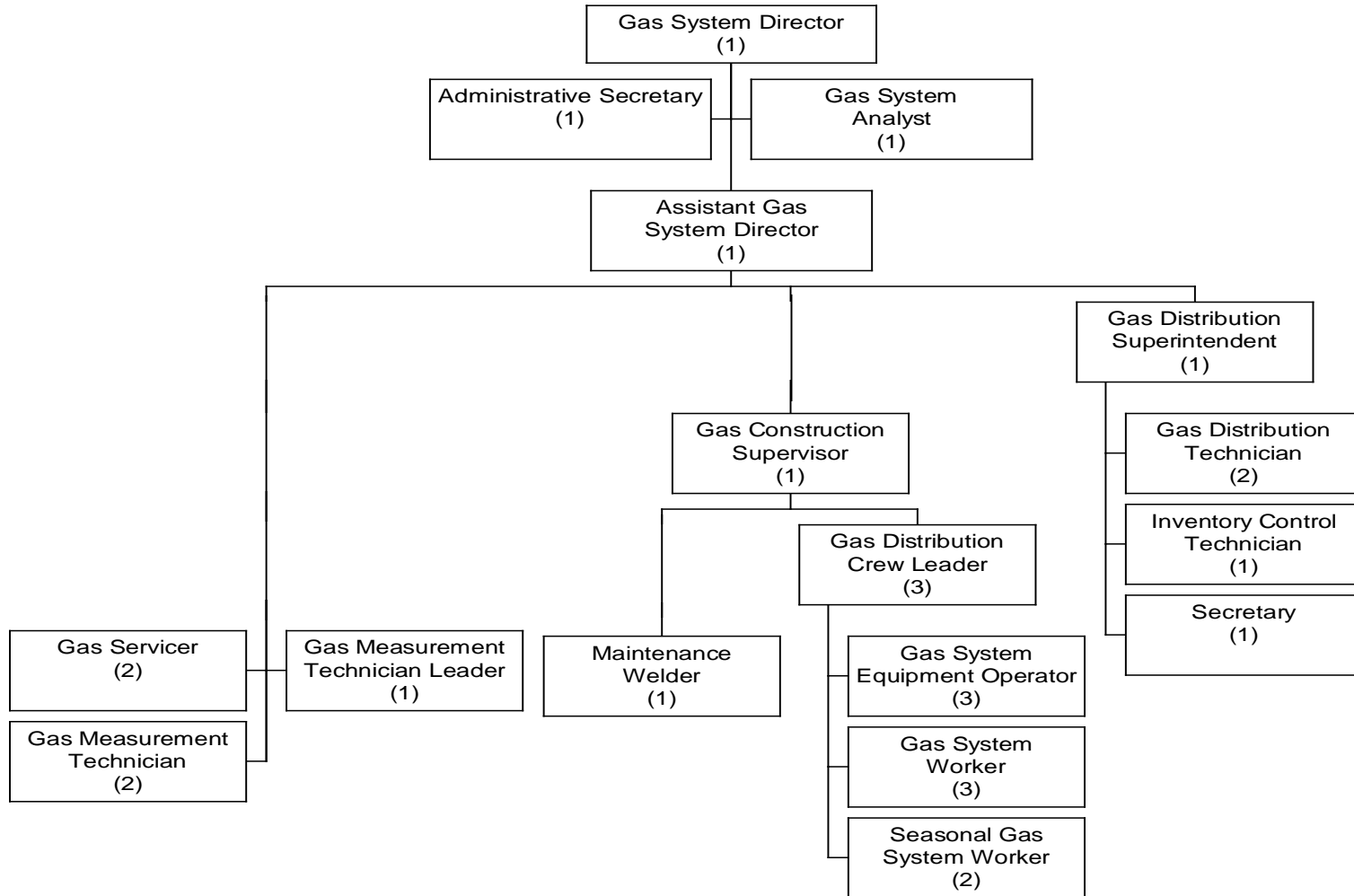
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Toners	\$ 600
		Computer Paper	250
		Printer Ribbons	100
		Miscellaneous	50
		Total	\$ 1,000
4209	Educational Supplies	Books, Training manuals.	\$ 2,000
4302	Office Equipment and Repair	LOGOS Maintenance	\$ 68,500
		Office365	27,530
		Replacement PCs	15,400
		Replacement Laptops/Toughbooks/Rugged Notebooks	13,500
		Dell/Compellent SAN yearly maintenance	11,900
		Miscellaneous Hardware and Software	10,000
		Avaya IP Office VoIP Maintenance	6,800
		Antivirus License Renewal/Inbound-outbound email filtering	6,500
		Juniper Network Switches annual maintenance	5,500
		Email Archiver Yearly Maintenance	5,000
		Palo Alto Firewall and Network/Threat Management yearly renewal	3,600
		ManageEngine Desktop Central	4,200
		KnowBe4 security and HR training	4,000
		ManageEngine Service Desk Plus	2,000
		Netwrix auditing software renewal	2,710
		Engineer's Toolkit Renewal	1,360
		Portable computing devices	1,500
		Adobe Creative Cloud Renewal	1,500
		Veeam Maintenance	1,400
		Vmware Maintenance	1,200
		Scrutinizer - Network Threat Analyzer	650
		Dameware Renewal	400
		Total	\$ 195,150
4408	Legal Advertising	Job Advertising	\$ 700
4418	Contractual Services	New World Software Modifications	\$ 4,000
		Miscellaneous Contract Support	2,000
		Total	\$ 6,000

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Information Technology **DIVISION:** Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4419	Professional Services	Business Recovery	\$ 5,000
		Network/Internet Consulting	1,000
		Total	\$ 6,000
4440	Web Services	HMPL Fiber Charges	\$ 17,020
		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	\$ 34,000

GAS SYSTEM DEPARTMENT



CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
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Facilities & Services	Gas Utility	1. Complete installation of new main to KY 425 industrial site
		2. Continue second phase of the pipe replacement program on low pressure system on North Main.

CITY OF HENDERSON, KY
Enhance the Economic Climate of the Community
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
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Administrative	Gas Utility	1. Continue PEAK support efforts for prepaids and consider outreach in Henderson County.
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CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
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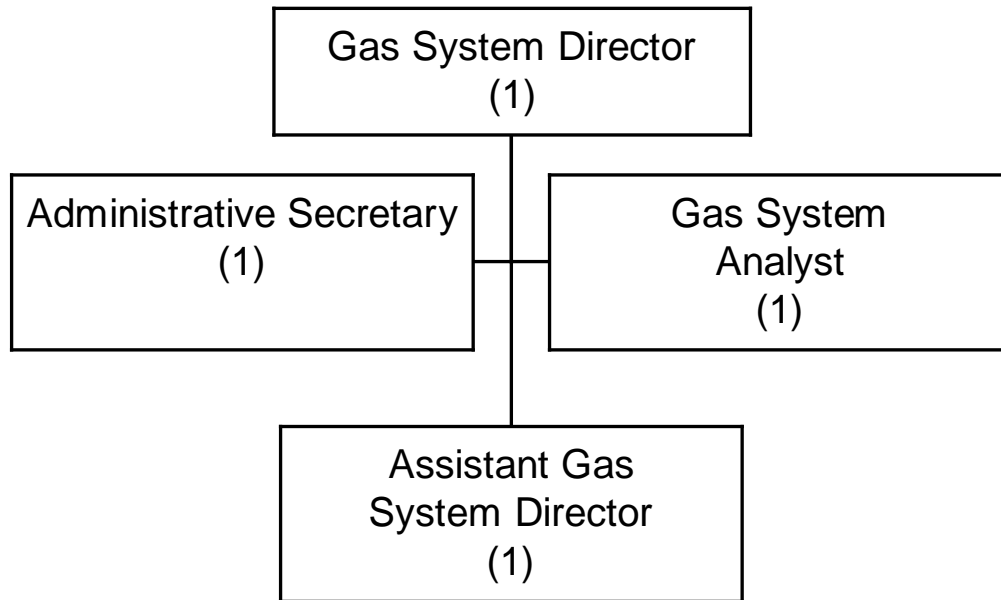
Facilities & Services	Gas Utility	1. Support city efforts in recruiting a large industrial in our service territory.
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CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
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Facilities & Services	Gas Utility	1. Design and implement plan for AMR for majority of our meters, focusing primarily on residential and small commercial to start. This would be a three to five year project for full implementation.
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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 city-gate locations.

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3221	Service Charges	\$ 6,950	\$ 5,725	\$ 6,000	\$ 7,500	\$ 6,000	-20.0%
Service Fees Total		6,950	5,725	6,000	7,500	6,000	-20.0%
36 Sale of Property							
3623	Sale of Vehicles	-	8,895	2,920	1,500	3,600	140.0%
3625	Taxable Sales	164	614	-	-	-	N/A
Sale of Property Total		164	9,509	2,920	1,500	3,600	140.0%
37 Other Revenue							
3700	Interest Income	32,621	175,144	137,000	60,000	50,400	-16.0%
3730	Insurance Recovery	1,428	-	-	-	-	N/A
3830	Reimbursable Services	1,418	77,898	152,000	195,000	312,000	60.0%
Other Revenue Total		35,467	253,042	289,000	255,000	362,400	42.1%
39 Gas Revenue							
3900	Gas Sales	15,125,750	14,815,764	12,000,000	14,995,000	14,080,000	-6.1%
3920	Penalties	84,009	73,889	50,000	40,000	50,000	25.0%
3940	Gas Mains	5,000	2,500	3,000	5,000	3,000	-40.0%
3945	Service Lines	5,988	3,885	1,000	6,000	1,000	-83.3%
3960	PEAK Return	296,775	321,496	470,000	460,000	420,000	-8.7%
3960	PEAK Dividend	-	-	-	-	189,000	N/A
3960	PEAK Dividend	-	-	-	-	80,000	N/A
3990	Miscellaneous	4,026	37,176	1,000	1,000	1,000	0.0%
Gas Revenue Total		15,521,548	15,254,710	12,525,000	15,507,000	14,824,000	-4.4%
GAS REVENUE TOTAL		\$15,564,129	\$15,522,986	\$12,822,920	\$15,771,000	\$15,196,000	-3.6%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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EXPENSE

Department 25 - Gas
Division 771 - Gas Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 172,821	\$ 190,954	\$ 195,532	\$ 194,870	\$ 195,750	0.5%
4102	Salaries - Clerical	39,235	40,197	41,223	43,330	43,770	1.0%
4103	Salaries - Operational	41,953	51,038	52,644	52,480	53,010	1.0%
4104	Salaries - Overtime	-	-	-	270	270	0.0%
4105	Salaries - Other	-	-	-	6,910	6,910	0.0%
4106	FICA	15,541	17,105	17,617	18,030	18,140	0.6%
4107	Medicare	3,635	4,000	4,120	4,220	4,250	0.7%
4108	Life Insurance	150	187	192	170	170	0.0%
4109	Health Insurance	58,890	71,296	73,499	71,520	69,600	-2.7%
4110	Other Insurance	407	459	459	460	460	0.0%
4111	Workers Compensation	2,161	2,450	1,771	3,030	3,150	4.0%
4112	Employee Assist. Prgm	65	71	71	80	80	0.0%
4115	Unemploy. Insurance	249	268	94	280	340	21.4%
4116	Employee Pension	48,566	60,896	69,629	69,940	70,380	0.6%
Personnel Services Total		383,673	438,921	456,851	465,590	466,280	0.1%

42 Supplies

4201	Fuel	977	1,211	1,671	1,450	2,090	44.1%
4203	Office Supplies	1,772	1,915	2,000	2,100	2,000	-4.8%
4207	Clothing Supplies	-	145	150	150	150	0.0%
4208	Postage	23	192	70	50	50	0.0%
4209	Educational Supplies	-	-	1,000	1,250	1,250	0.0%
Supplies Total		2,772	3,463	4,891	5,000	5,540	10.8%

43 Maintenance & Repairs

4301	Vehicle Repair	863	1,705	2,000	900	900	0.0%
4302	Office Equip. Repair	223	1	-	-	-	N/A
Maintenance & Repairs Total		1,086	1,706	2,000	900	900	0.0%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
Division 771 - Gas Administration (continued)							
44 Services							
4401	Telephone	\$ 2,869	\$ 1,588	\$ 1,600	\$ 2,200	\$ 2,000	-9.1%
4402	Medical Exams	153	50	150	150	150	0.0%
4403	Assoc. Dues/Subscript.	16,535	21,546	25,550	27,240	21,910	-19.6%
4405	Travel & Training	10,966	12,097	7,500	13,930	11,970	-14.1%
4408	Legal Advertising	242	518	600	600	600	0.0%
4414	Clothing/Cleaning	7	-	-	-	-	N/A
4415	Special Services	62	42	100	100	100	0.0%
4417	Printing and Reprod.	14	5	-	-	-	N/A
4418	Contractual Services	7,500	7,500	7,850	8,500	8,500	0.0%
4419	Professional Services	12,521	17,167	38,000	35,500	35,000	-1.4%
4442	Trust Fees	1,459	1,475	1,500	1,200	1,200	0.0%
4491	HND Economic Develop.	12,000	12,000	12,000	12,000	12,000	0.0%
4522	Audit Expense	10,125	10,125	12,960	10,500	10,500	0.0%
Services Total		74,453	84,113	107,810	111,920	103,930	-7.1%
45 Sundry Charge							
4501	Insurance Expense	160,017	165,462	171,168	171,720	171,170	-0.3%
4506	Agency Contributions	977,000	966,000	987,000	987,000	970,000	-1.7%
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	211,350	203,912	-	-	-	N/A
Sundry Charge Total		2,748,367	2,735,374	2,558,168	2,558,720	2,541,170	-0.7%
46 Capital Outlay							
4603	Office Equipment	3,995	-	-	-	-	N/A
Capital Outlay Total		3,995	-	-	-	-	N/A
47 Transfers							
4725	Transfer to Bond Fund	180,000	181,057	181,769	180,000	180,000	0.0%
Transfers Total		180,000	181,057	181,769	180,000	180,000	0.0%
Total Gas Administration		<u>\$ 3,394,346</u>	<u>\$ 3,444,634</u>	<u>\$ 3,311,489</u>	<u>\$ 3,322,130</u>	<u>\$ 3,297,820</u>	<u>-0.7%</u>

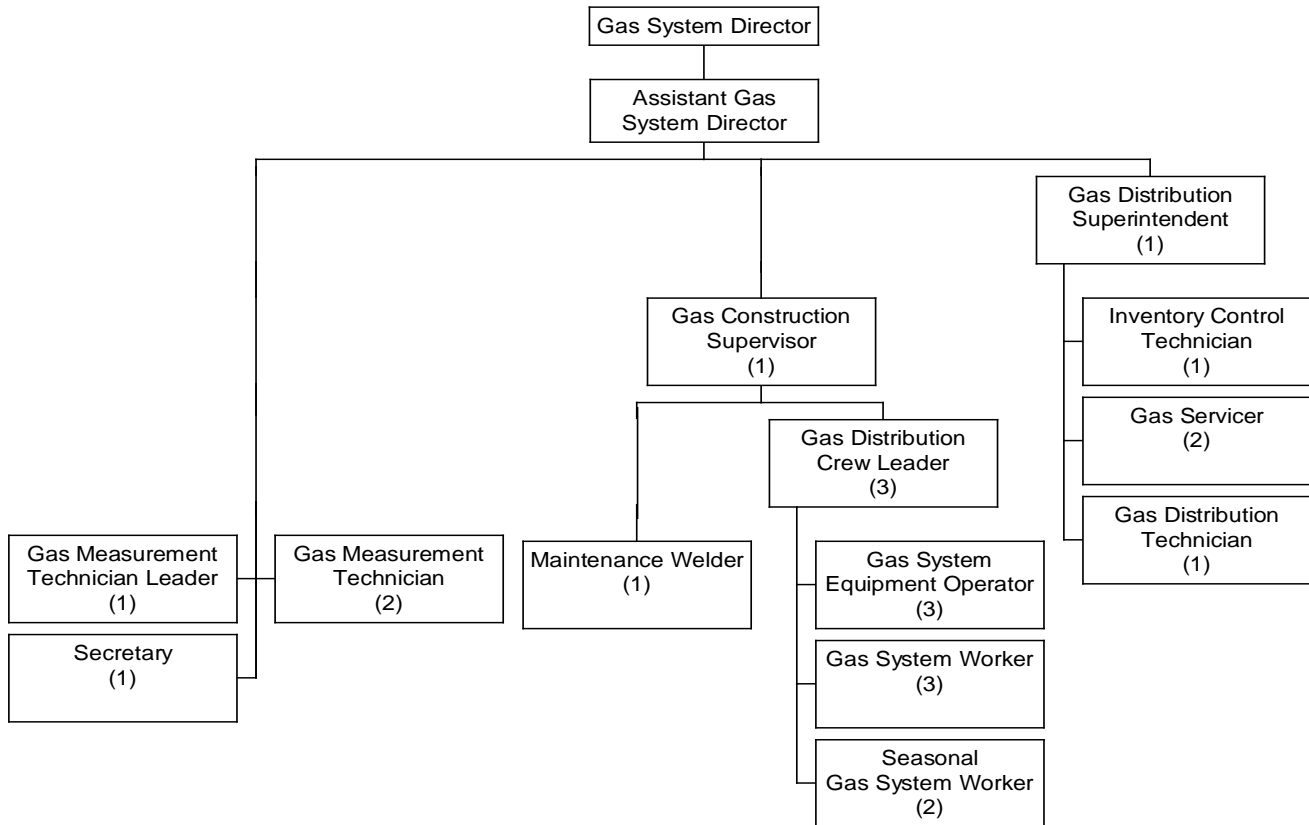
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Gas

DIVISION: Gas Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	American Public Gas Association Membership Dues	\$ 8,250
		Kentucky 811 Membership Fees and Dues	5,600
		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
		Common Ground Alliance Dues	130
		National Society of Prof Engineers Association Dues	50
		American Society of Civil Engineers Association Dues	50
		NACE Corrosion Membership and Certification Dues	50
		Total	\$ 21,910
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	2,500
		GIS On-Site Mapping Unit Tech Support	500
		Total	\$ 35,000

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 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 772 - Gas Distribution

40 Expenses

4900	Corydon Franchise Fee	\$ 1,823	\$ 410	\$ 238	\$ 1,000	\$ 1,000	0.0%
Expenses Total		1,823	410	238	1,000	1,000	0.0%

41 Personnel Services

4101	Salaries - Supervision	154,958	121,171	\$ 122,760	123,660	124,850	1.0%
4102	Salaries - Clerical	55,239	59,905	52,048	64,690	65,870	1.8%
4103	Salaries - Operational	563,243	555,910	669,339	653,300	658,870	0.9%
4104	Salaries - Overtime	8,859	12,413	14,014	18,730	18,540	-1.0%
4106	FICA	48,307	47,624	51,287	53,340	53,840	0.9%
4107	Medicare	11,298	11,138	11,994	12,480	12,600	1.0%
4108	Life Insurance	799	883	981	890	890	0.0%
4109	Health Insurance	276,665	303,591	366,473	375,480	365,400	-2.7%
4110	Other Insurance	2,227	2,151	2,345	2,420	2,420	0.0%
4111	Workers Compensation	21,068	18,041	13,340	23,410	24,350	4.0%
4112	Employee Assist. Prgm	349	340	363	380	380	0.0%
4115	Unemploy. Insurance	788	764	282	820	1,010	23.2%
4116	Employee Pension	154,822	171,791	206,304	206,990	208,920	0.9%
Personnel Services Total		1,298,622	1,305,722	1,511,531	1,536,590	1,537,940	0.1%

42 Supplies

4200	Non-Inventory Parts	4,189	8,060	6,495	6,000	6,000	0.0%
4201	Fuel	29,546	38,897	49,940	44,100	62,430	41.6%
4202	Minor Tools	4,186	4,698	5,000	5,000	6,000	20.0%
4203	Office Supplies	1,408	2,923	2,000	2,800	3,000	7.1%
4204	Cleaning Supplies	708	1,173	600	1,100	1,000	-9.1%
4207	Clothing Supplies	6,117	13,393	10,000	12,500	13,190	5.5%
4208	Postage	112	42	60	60	60	0.0%
4211	Periodicals & Supple.	346	-	900	900	900	0.0%
4212	Mechanical Supplies	3,456	3,503	3,550	3,550	6,090	71.5%
4213	Traffic Control Supplies	756	2,329	2,000	2,000	2,000	0.0%
4214	Chemical Supplies	7,630	10,447	6,000	6,000	7,000	16.7%
4218	Natural Gas	10,275,120	10,280,365	7,200,000	10,415,000	9,500,000	-8.8%
4220	Supplies for Resale	125	448	-	-	-	N/A
4225	Safety Supplies	1,620	2,254	1,500	1,500	1,500	0.0%
Supplies Total		10,335,319	10,368,532	7,288,045	10,500,510	9,609,170	-8.5%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 772 - Gas Distribution (continued)

43 Maintenance & Repairs

4301	Vehicle Repair	\$ 30,893	\$ 39,396	\$ 40,000	\$ 31,000	\$ 40,000	29.0%
4302	Office Equip. Repair	96	68	100	100	100	0.0%
4303	Instr. & Appar. Repair	10,012	10,776	9,000	13,000	13,000	0.0%
4304	Other Equipment Repair	24,067	26,385	16,000	18,000	18,000	0.0%
4306	Building Repair & Maint.	769	1,335	500	1,500	1,500	0.0%
4307	Other Structures Repair	225	362	300	300	300	0.0%
4308	Machines Tools Repair	1,547	986	1,200	900	900	0.0%
4309	Radios Repair	373	6	400	800	800	0.0%
4315	Utility Cuts	15,590	3,018	12,500	15,000	15,000	0.0%
4316	Minor Street Repair	-	-	200	500	500	0.0%
4318	Gas Serv. Line Repairs	38,588	67,704	36,000	50,200	50,000	-0.4%
4319	Gas Main Line Repairs	42,084	158,190	205,000	264,500	146,000	-44.8%
4320	Gas Meter Repairs	52,668	50,024	53,500	57,450	57,450	0.0%
4321	Regulator Repair/Maint	29,736	30,331	25,100	28,680	32,820	14.4%
Maintenance & Repairs Total		246,648	388,581	399,800	481,930	376,370	-21.9%

44 Services

4401	Telephone	14,650	17,367	18,000	15,000	16,000	6.7%
4402	Medical Exams	1,233	1,178	600	500	500	0.0%
4403	Assoc. Dues/Subscript.	271	150	5,000	-	-	N/A
4405	Travel & Training	7,588	9,643	11,500	16,490	11,250	-31.8%
4408	Legal Advertising	873	1,028	650	800	800	0.0%
4409	Electric-Purchased	1,445	1,300	1,600	1,400	1,400	0.0%
4414	Clothing / Cleaning	1,835	1,800	1,900	2,000	2,000	0.0%
4415	Special Services	592	710	1,000	750	750	0.0%
4417	Printing and Reprod.	-	20	-	-	-	N/A
4418	Contractual Services	51,479	53,129	42,000	66,500	66,500	0.0%
4419	Professional Services	5,022	7,721	15,500	25,500	25,500	0.0%
4424	Equipment Rental	122	909	-	-	2,500	N/A
Services Total		85,110	94,955	97,750	128,940	127,200	-1.3%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2021**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 772 - Gas Distribution (continued)

46 Capital Outlay

4601	Motor Vehicles	\$ -	\$ -	\$ 28,000	\$ 25,000	\$ -	-100.0%
4605	Machinery & Tools	-	-	-	56,000	-	-100.0%
4608	Instrument & Apparatus	6,850	3,270	71,000	25,000	28,300	13.2%
4621	Gas Service Lines	-	-	8,000	11,700	11,000	-6.0%
4622	Gas Main Lines	-	-	-	8,000	387,000	4737.5%
4623	Gas Meters	-	-	9,700	9,700	15,200	56.7%
4624	System Improvements	-	1,586	2,500	4,500	70,000	1455.6%
4625	Regulators	-	1,966	-	-	-	N/A
Capital Outlay Total		6,850	6,822	119,200	139,900	511,500	265.6%

Total Gas Distribution	\$11,974,372	\$12,165,022	\$ 9,416,564	\$12,788,870	\$12,163,180	-4.9%
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GAS EXPENSE TOTAL	\$15,368,718	\$15,609,656	\$12,728,053	\$16,111,000	\$15,461,000	-4.0%
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GAS NET	\$ 195,411	\$ (86,670)	\$ 94,867	\$ (340,000)	\$ (265,000)	
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

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	\$ 3,500
		Annual required certification and repairs	3,800
		Replacement of modems	1,500
		Annual calibration of 4 locators	1,200
		Battery packs for mini-max	1,000
		Battery packs	900
		Misc. instrumentation parts	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	4,500
		Action Pest Control, Sitex, Matts, Xerox printing, etc.	4,500
		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
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 28,300</u>
ACCOUNT DESCRIPTION:	<u>Instruments & Apparatus</u>	ACCOUNT NUMBER:	<u>20.25.772.4608</u>
DESCRIPTION OF ITEM OR PROJECT: This includes a new rectifier system for cathodic protection, a SCADA system for monitoring and reporting gas pressures and monthly volumes. And communication equipment to instruments.			
PROJECT JUSTIFICATION: For monitoring and maintain the gas system			
IMPACT ON OPERATING BUDGET: This purchase will keep repairs and maintenance costs lower.			
DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 11,000</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.			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Gas

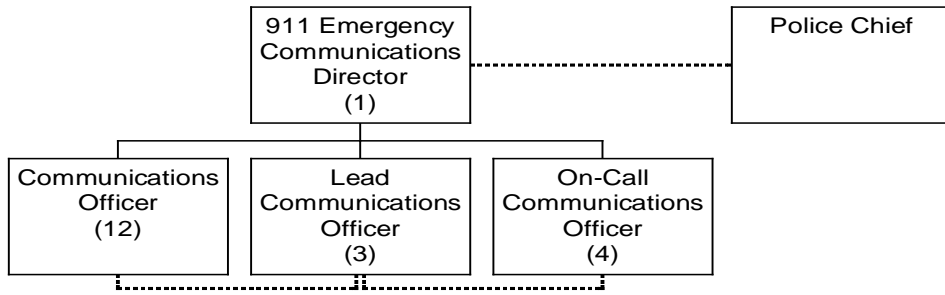
DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 387,000</u>
ACCOUNT DESCRIPTION:	<u>Gas Main Lines</u>	ACCOUNT NUMBER:	<u>20.25.772.4622</u>
DESCRIPTION OF ITEM OR PROJECT: This includes \$350,000 for the KY Hwy 425 bypass extension project that is funded by a grant from the Economic Development Commission. This also includes system improvement work of \$37,000 that is needed for the Ellis Park extension project that will be paid by Ellis Park.			
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>\$ 15,200</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.			

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Gas

DIVISION:	<u>Gas Distribution</u>	TOTAL COST:	<u>\$ 70,000</u>
ACCOUNT DESCRIPTION:	<u>System Improvements</u>	ACCOUNT NUMBER:	<u>20.25.772.4624</u>
DESCRIPTION OF ITEM OR PROJECT: 1,000 Itron ERT units for AMR/AMI project implementation along with Henderson Water Utility.			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			
DIVISION:	<u></u>	TOTAL COST:	<u></u>
ACCOUNT DESCRIPTION:	<u></u>	ACCOUNT NUMBER:	<u></u>
DESCRIPTION OF ITEM OR PROJECT:			
PROJECT JUSTIFICATION:			
IMPACT ON OPERATING BUDGET:			

911 EMERGENCY COMMUNICATIONS DEPARTMENT



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

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	911 Emergency Communications Department	1. Continue to update policies and procedures and maintain accuracy with implementing quality assurance.
		2. Continue to utilize and implement our equipment to full capabilities to assist with accuracy and diminish volume of simultaneous duties.
		3. Implement Avl (Automatic Vehicle Locator) tracking of responders to maintain location during emergency situations.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2021

Key Area	Responsibility	Objectives/Performance Standards
Enhance city attractiveness/awareness	911 Emergency Communications Department	1. Continue to participate with other agencies in community events.
		2. Continue to use social media for exposure of the 911 Emergency Communications Department/ Community Relations.
		3. Implement elementary school outreach to teach information 9-1-1 needs to know.
		4. Continue upgrading and maintaining equipment to improve responder/ citizen safety and the efficiency of the department.

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3270	911 Fees	\$ 303,757	\$ 272,464	\$ 131,753	\$ 135,000	\$ -	-100.0%
3270	911 Fees on Water Bills	-	-	326,870	320,000	653,700	104.3%
3272	Wireless 911 Revenue	280,171	278,574	291,155	268,000	283,300	5.7%
Service Fees Total		583,928	551,038	749,778	723,000	937,000	29.6%
37 Other Revenue							
3700	Interest Income	625	605	517	-	-	N/A
3754	State Grant	-	165,000	-	-	-	N/A
3764	Revenue from County	160,503	203,015	181,000	198,000	159,000	-19.7%
Other Revenue Total		161,128	368,620	181,517	198,000	159,000	-19.7%
38 Transfer Miscellaneous							
3851	Transfer from General	364,000	616,000	546,000	597,000	477,000	-20.1%
Transfers Miscellaneous Total		364,000	616,000	546,000	597,000	477,000	-20.1%
911 REVENUE TOTAL		\$ 1,109,056	\$ 1,535,658	\$ 1,477,295	\$ 1,518,000	\$ 1,573,000	3.6%

EXPENSE

Department 40 - Police
Division 018 - 911

41 Personnel Services							
4101	Salaries - Supervision	\$ 69,010	\$ 71,167	\$ 113,446	\$ 123,840	\$ 121,370	-2.0%
4103	Salaries - Operational	475,168	539,286	551,094	573,510	577,170	0.6%
4104	Salaries - Overtime	74,397	35,864	59,561	27,170	27,170	0.0%
4106	FICA	36,304	37,695	41,641	44,890	44,970	0.2%
4107	Medicare	8,729	9,085	9,482	10,500	10,520	0.2%
4108	Life Insurance	535	730	620	680	680	0.0%
4109	Health Insurance	207,369	253,307	277,475	286,080	278,400	-2.7%
4110	Other Insurance	1,496	1,797	1,482	1,840	1,840	0.0%
4111	Workers Compensation	839	851	667	1,120	1,160	3.6%
4112	Employee Assist. Prgm	263	295	245	370	370	0.0%
4115	Unemploy. Insurance	582	598	192	700	850	21.4%
4116	Employee Pension	110,771	133,614	138,456	139,020	140,030	0.7%
4119	Police & Fire Pension	5,392	6,307	5,298	-	-	N/A
Personnel Services Total		990,855	1,090,596	1,199,657	1,209,720	1,204,530	-0.4%

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2021

Account Number	Account Description	2018 Actual	2019 Actual	2020 Projection	2020 Budget	2021 Proposed Budget	% Change
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Division 018 - 911 (continued)

42 Supplies

4201	Fuel	\$ -	\$ -	\$ 299	\$ -	\$ 500	N/A
4203	Office Supplies	2,343	1,565	2,000	5,500	8,000	45.5%
4207	Clothing Supplies	1,198	1,245	1,600	2,000	2,710	35.5%
4208	Postage	47	24	-	500	300	-40.0%
4209	Educational Supplies	-	97	-	-	-	N/A
Supplies Total		3,588	2,931	3,899	8,000	11,510	43.9%

43 Maintenance & Repairs

4302	Office Equip. Repair	16,097	41,265	143,203	142,100	140,000	-1.5%
4303	Other Equipment Repair	-	86	-	-	-	N/A
4306	Building Repairs	-	170	-	-	-	N/A
4309	Radios Repair	1,454	2,080	-	2,500	2,000	-20.0%
Maintenance & Repairs Total		17,551	43,601	143,203	144,600	142,000	-1.8%

44 Services

4401	Telephone	15,346	16,595	8,500	16,000	16,000	0.0%
4402	Medical Exams	3,598	503	500	2,000	1,860	-7.0%
4403	Assoc. Dues/Subscript.	240	392	500	580	800	37.9%
4405	Travel & Training	3,398	9,229	3,888	12,000	11,000	-8.3%
4408	Legal Advertising	113	453	-	-	-	N/A
4409	Electric Purchase	5,026	6,149	13,594	6,400	6,800	6.3%
4414	Clothing / Cleaning	2,522	2,319	900	2,400	3,000	25.0%
4415	Special Services	6,866	5,073	2,000	5,400	4,400	-18.5%
4417	Printing and Reprod.	-	335	-	-	-	N/A
4418	Contractual Services	10,305	25,367	9,000	5,000	5,000	0.0%
4426	911 Expense	88,409	88,402	71,614	89,000	89,000	0.0%
4501	Insurance Expense	14,703	32,686	18,537	15,810	15,810	0.0%
4522	Audit Expense	1,087	1,087	1,392	1,090	1,090	0.0%
Services Total		151,613	188,590	130,425	155,680	154,760	-0.6%

46 Capital Outlay

4607	Data Processing Equip.	23,085	27,984	-	-	60,200	N/A
4608	Instruments & Apparatus	-	175,000	-	-	-	N/A
Capital Outlay Total		23,085	202,984	-	-	60,200	N/A

911 EXPENSE TOTAL	\$ 1,186,692	\$ 1,528,702	\$ 1,477,184	\$ 1,518,000	\$ 1,573,000	3.6%
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911 NET	\$ (77,636)	\$ 6,956	\$ 111	\$ -	\$ -	
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**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Emergency Communications **DIVISION:** Emergency Communications

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Toner Cartridges	\$ 3,000
		Office Supplies (cleaning materials, post its, pens, etc.)	2,000
		Printers	1,500
		Headsets / audio jacks	1,500
		Total	\$ 8,000
4207	Clothing Supplies	2 Shirts @ \$44 each/ Year x 20 Employees	\$ 1,760
		New employee reimbursement for academy clothing 100 x 5	500
		Pullovers X 5 @ \$49 each	250
		Dispatch Week T-shirts	200
			\$ 2,710
4302	Office Equipment Repair	ALERT Support & Maintenance	77,000
		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
		VEEM Ware Maintenance, annually	1,400
		InterAct - Maintenance for NetClock	800
		PowerPhone maintenance	600
		When to Work Scheduling Software Renewal	250
		Miscellaneous	3,950
		Total	\$ 140,000
4403	Association Dues and Subscrip	NENA Membership Dues (x2)	\$ 500
		APCO International - Membership Dues (x2)	200
		Henderson County Fire Association Membership	100
		Total	\$ 800
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	1,600
			\$ 6,800
4414	Clothing / Cleaning	Dispatchers and Supervisor Cleaning Allowance (20 @ \$150 ea.)	\$ 3,000

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: Emergency Communications **DIVISION:** Emergency Communications

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Language Line over-the-phone interpretation	\$ 2,500
		Sponsor - Henderson City/County Fire Association Meeting	200
		Other (promotional, interview panel accommodations, tele week)	1,700
		Total	\$ 4,400
4426	911 Expense	Payment for the 911 Service (Avg. \$7,500/mo.)	\$ 89,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2021**

DEPARTMENT: 911

DIVISION: <u>911</u>	TOTAL COST: <u>\$ 35,000</u>
ACCOUNT DESCRIPTION: <u>Data Processing Equip.</u>	ACCOUNT NUMBER: <u>58.55.018.4607</u>
DESCRIPTION OF ITEM OR PROJECT: Storage Area Network (SAN) unit for the 911 backup center.	
PROJECT JUSTIFICATION: This is a dedicated high-speed network that will share data directly attached to the Alert CAD (computer automated dispatch) server to function more efficiently and share data cohesively.	
IMPACT ON OPERATING BUDGET:	
DIVISION: <u>911</u>	TOTAL COST: <u>\$ 25,200</u>
ACCOUNT DESCRIPTION: <u>Data Processing Equip.</u>	ACCOUNT NUMBER: <u>58.55.018.4607</u>
DESCRIPTION OF ITEM OR PROJECT: Final payment on the new computer assisted dispatch system. This project was started in fiscal 2016.	
PROJECT JUSTIFICATION: The old system was obsolete and in danger of failing.	
IMPACT ON OPERATING BUDGET: Annual maintenance contract of approximately \$78,000 and similar to the old system.	



SECTION D

OTHER

INFORMATION

CAPITAL EXPENDITURES BY CLASSIFICATION AND FUND
Fiscal 2021

	General	Gas	Construction	HART	Sanitation	911	Total
4601 Vehicles	\$ 205,000			\$ 75,000	\$ 150,000		\$ 430,000
4603 Office Equipment			\$ 584,600				584,600
4605 Machinery & Tools					75,000		75,000
4607 Data Proc. Equip.			55,900			\$ 60,200	116,100
4608 Instr. & Apparatus		\$ 28,300					28,300
4612 Streets			417,500				417,500
4617 Buildings			50,000	15,000			65,000
4621 Gas Service Lines		11,000					11,000
4622 Gas Main Lines		387,000					387,000
4623 Gas Meters		15,200					15,200
4624 System Improve.		70,000					70,000
4650 Riverfront Impr.			151,000				151,000
	\$ 205,000	\$ 511,500	\$ 1,259,000	\$ 90,000	\$ 225,000	\$ 60,200	\$ 2,350,700

City of Henderson, KY

Recap of all Capital Projects

General Fund Capital

Division Number			
10-40-231 Police	5 - Police Pursuit Vehicles	\$	205,000
Total General Fund			<u><u>\$ 205,000</u></u>

Gas Fund Capital

Division Number			
20-25-772	Rectifier System, SCADA System, etc.	\$	28,300
20-25-772	Gas Service Lines		11,000
20-25-772	Gas Main Lines, including KY HWY 425 Bypass		387,000
20-25-772	Gas Meters		15,200
20-25-772	1,000 ERT for AMR/AMI System		<u>70,000</u>
Total Gas Fund			<u><u>\$ 511,500</u></u>

Construction Fund Capital

Division Number			
51-90-298 City Manager	911 Radio and Tower System	\$	584,600
51-90-298	I.T. Email Exchange Server		55,900
51-90-298	Green River Rd. Sidewalks		185,500
51-90-298	Wathen Lane		232,000
51-90-298	Fire Station Architectural Design		50,000
51-90-298	Riverfront Improvements		<u>151,000</u>
Total Construction Fund			<u><u>\$ 1,259,000</u></u>

HART Capital

Division Number			
56-10-015 Mass Transit	New Bus	\$	75,000
	New Entrance Canopy and Flooring		<u>15,000</u>
Total HART Fund			<u><u>\$ 90,000</u></u>

Sanitation Fund Capital

Division Number			
57-45-346 Transfer Station	Rear-loader Sanitation Truck	\$	150,000
	Truck Scale with 200,000 lbs. Capacity		<u>75,000</u>
Total Sanitation Fund			<u><u>\$ 225,000</u></u>

City of Henderson, KY

Recap of all Capital Projects

911 Fund Capital		
Division Number		
58-55-018 911	Storage Area Network (SAN) for Backup Centre \$	35,000
	Final payment on Dispatch System	<u>25,200</u>
	Total 911 Fund	<u><u>\$ 60,200</u></u>
	GRAND TOTAL - ALL FUNDS	<u><u>\$ 2,350,700</u></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	2021	2022	2023	2024	2025 or after
<u>Human Resources</u>																
124-297	Ford	Fusion	2016	12,717			X								\$	20,200
<u>Codes</u>																
233-003	Chevrolet	Impala	2006	55,570				X							\$	20,200
233-005	Chevrolet	Impala	2007	92,676				X							\$	20,200
233-154	Chevrolet	Impala	2009	50,005				X							\$	20,200
233-351	Ford	Escape	2017	15,267			X								\$	28,000
<u>Engineering</u>																
377-333	Ford	Escape	2017	9,124			X								\$	28,000
377-127	Ford	F150	2008	36,500				X								
<u>Finance - including pool cars</u>																
121-193	Chevrolet	Impala	2011	46,478				X							\$	20,200
121-331	Ford	Fusion	2017	14,066			X								\$	20,200
121-332	Chevrolet	Malibu	2001	19,478				X							\$	20,200
<u>Accounting - utility meter reading and servicing</u>																
123-009	Ford	Ranger	2007	99,645					X			\$	20,500			
123-121	Ford	Ranger	2008	77,060				X						\$	20,500	
123-156	Ford	Ranger	2009	65,153				X							\$	20,500
123-238	Ford	F-150	2013	40,386			X								\$	20,500
123-273	Ford	F-150	2014	28,354			X								\$	20,500
123-320	Nissan	Frontier	2016	27,733			X								\$	20,500
123-321	Nissan	Frontier	2016	25,584			X								\$	20,500
123-322	Nissan	Frontier	2016	29,471			X								\$	20,500
123-357	Nissan	Frontier	2017	11,836			X								\$	20,500
123-381	Nissan	Frontier	2018	2,554			X									
<u>Fire</u>																
232-002	E-One	Pumper	1999	117,756						X		\$	625,000			
232-005	Ford	Explorer	2005	109,201					X				\$	35,000		
232-009	Ford	F-350	2006	29,240				X							\$	35,000
232-013	Trailer	16' Utility	2005	N/A				X							\$	15,000
232-014	Pierce	Pumper	2005	109,528					X						\$	625,000
232-016	E-One	Pumper	1999	125,306						X				\$	625,000	
232-017	Trailer	Roadmaster	2006	N/A				X							\$	25,000
232-019	Hackney	Rescue	2004	97,813				X							\$	300,000
232-024	E-One	Pumper	1999	127,989						X					\$	625,000
232-114	Ford	F-250	2008	65,145				X							\$	25,000
232-392	Seagrave	Pumper	2018	12,148				X							\$	625,000
232-200	Ford	Taurus	2011	106,600				X							\$	22,500
232-233	Ford	Explorer	2013	50,911				X							\$	25,000
232-259	Chevrolet	Impala	2014	65,220				X							\$	22,500
232-287	Ferrara	Pumper	2015	39,921			X								\$	625,000
232-316	Ford	Rescue	1997	20,575				X							\$	300,000
232-352	Champion	Defender	2009	174,124		A				X						
232-361	Ferrara	Ladder	2017	12,838			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	2021	2022	2023	2024	2025 or after
<u>Parks</u>																
451-001	Ford	F-350	1997	80,245						X		\$	25,000			
451-002	Ford	F-150	2006	88389	INOP			X								\$ 18,500
451-007	John Deere	Tractor	2007		2,132			X								\$ 25,000
451-010	Ford	F-150	2007	85,710				X								\$ 18,500
451-012	Ford	F-350	2006	23,098				X								\$ 22,500
451-112	Vermeer	Stump Cutter	2007					X								\$ 20,000
451-165	Ford	F-150	2010	103,832				X								\$ 18,500
451-177	John Deere	Tractor	2010		863		X									\$ 25,000
451-204	Ford	F-150	2011	152,450				X								\$ 18,500
451-219	John Deere	Gator	2012	at Bridges				X								
451-279	Ford	F-150	2007	83,214				X								\$ 18,500
451-137	Ford	F-350	2008	33,214				X								\$ 35,000
451-336	John Deere	Tractor	2016		170		X									\$ 25,000
<u>Golf</u>																
452-217	John Deere	5045E	2012		1,140			X								\$ 25,000
452-363	John Deere mower	250BG	2018	at Bridges	145		X									\$ 27,000
452-373	John Deere	Gator	2018				X									\$ 11,000
<u>Recreation</u>																
456-120	Ford	Ranger	2008	45,784				X								\$ 21,000
456-235	Ford	F-150	2013	53,148				X								\$ 21,000
456-274	Ford	Fusion	2014	26,148			X									\$ 20,200
<u>Police</u>																
231-007	Ford - unmarked	Crown Vic	1999	139,410						X		\$	41,000			
231-012	Boston	Whaler	2006		113			X								\$ 65,000
231-053	Ford - unmarked	Crown Vic	2006	138,958						X		\$	41,000			
231-094	Ford	Crown Vic	2006	150,672						X		\$	41,000			
231-099	Ford	Crown Vic	2006	106,243						X		\$	41,000			
231-148	Ford	Crown Vic	2009	111,684					X			\$	41,000			
231-151	Ford	Crown Vic	2009	106,694	in op odometer				X			\$	41,000			
231-162	Ford	Pick Up	2010	27,352				X								\$ 22,500
231-166	Ford	Crown Vic	2010	115,031				X				\$	41,000			
231-167	Ford - unmarked	Crown Vic	2010	73,048				X				\$	41,000			
231-168	Ford - unmarked	Crown Vic	2010	80,224				X						\$ 41,000		
231-170	Ford	Crown Vic	2010	114,231				X						\$ 41,000		
231-181	Ford	Crown Vic	2010	69,208						X				\$ 41,000		
231-182	Ford	Crown Vic	2010	108,987				X						\$ 41,000		
231-191	Brunswick	Boat			382			X								
231-194	Ford - unmarked	Taurus	2011	62,665				X							\$ 41,000	
231-195	Chevrolet	Caprice	2011	80,778				X							\$ 41,000	
231-221	Chevrolet	Caprice	2012	116,337				X							\$ 41,000	
231-222	Chevrolet	Caprice	2012	67,059				X							\$ 41,000	
231-224	Chevrolet	Caprice	2012	53,261				X								\$ 41,000
231-225	Chevrolet	Caprice	2012	97,715				X								\$ 41,000
231-228	Ford - unmarked	Taurus	2013	88,730				X								\$ 41,000

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	2021	2022	2023	2024	2025 or after
Police (continued)																
231-229	Ford - unmarked	Taurus	2013	51,372							X	\$	41,000			
231-231	Ford - unmarked	Taurus	2013	78,428				X							\$	41,000
231-253	Chevrolet - unmarked	Impala	2014	34,699				X							\$	41,000
231-254	Chevrolet	Impala	2014	34,640				X							\$	41,000
231-255	Chevrolet	Impala	2014	46,722				X							\$	41,000
231-256	Chevrolet	Impala	2014	62,402				X							\$	41,000
231-257	Chevrolet - unmarked	Impala	2014	45,075				X							\$	41,000
231-270	Nissan	Altima	2005	115,204		A				X						
231-283	Scion	HB Scion	2015	15,454			X								\$	20,000
231-286	Dodge	Challenger	2015	13,044			X								\$	41,000
231-288	Ford - unmarked	Taurus	2015	53,261				X							\$	41,000
231-289	Dodge	Charger	2015	57,758				X							\$	41,000
231-290	Dodge	Charger	2015	40,105			X								\$	41,000
231-291	Dodge	Charger	2015	33,849			X								\$	41,000
231-292	Dodge	Charger	2015	29,584			X								\$	41,000
231-293	Dodge	Charger	2015	36,482			X								\$	41,000
231-294	Dodge	Charger	2015	47,336			X								\$	41,000
231-295	Dodge	Pick Up	2015	20,045			X								\$	22,500
231-310	Dodge	Charger	2016	46,852				X							\$	41,000
231-311	Dodge	Charger	2016	46,815			X								\$	41,000
231-312	Dodge	Charger	2016	42,865			X								\$	41,000
231-313	Dodge	Charger	2016	40,394			X								\$	41,000
231-319	Chevrolet	Monte Carlo	2004	162,571		A				X						
231-327	Ford	Explorer	2016	52,251				X							\$	41,000
231-330	Ford	Explorer	2016	34,840			X								\$	41,000
231-341	Ford - unmarked	Taurus	2017	12,578			X								\$	41,000
231-342	Ford - unmarked	Taurus	2017	31,342			X								\$	41,000
231-343	Chevrolet	Silverado	2014	61,088				X							\$	22,500
231-345	Dodge	Charger	2017	33,059			X								\$	41,000
231-346	Dodge	Charger	2017	9,843			X								\$	41,000
231-347	Dodge	Charger	2017	23,191			X								\$	41,000
231-348	Dodge	Charger	2017	27,590			X								\$	41,000
231-365	Ford - unmarked	Taurus	2018	10,455			X								\$	41,000
231-368	Dodge	Charger	2018	16,645			X								\$	41,000
231-369	Dodge	Charger	2018	5,367			X								\$	41,000
231-370	Dodge	Charger	2018	19,124			X								\$	41,000
231-371	Dodge	Charger	2018	13,243			X								\$	41,000
231-372	Chevrolet	Trail Blazer	2007	211,932		A				X						
231-378	Ford	E350	1998	160,179		A				X						
231-379	Chrysler	Town & Country	2005	139,260		A				X						
231-383	Chevrolet	S10	2000	146,574		A				X						
231-384	Ford	F150	1999	In Op		A				X						
231-393	Dodge	Charger	2019	26,250			X									
231-394	Dodge	Charger	2019	4,288			X									
231-395	Dodge	Charger	2019	1,883			X									
231-398	Chysler	Three Hundred	2006	159,240		A		X								
231-399	Dodge	Charger	2019	1,751			X									
231-400	Pontiac	Torrent	2006	161,632			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	2021	2022	2023	2024	2025 or after
<u>Police (continued)</u>																
231-402	Dodge	Ram	2019	10,358			X									
<u>Municipal Facilities</u>																
014-006	Ford	F250/SB	1997	123,431					X			\$	45,000			
014-007	Ford	Bucket	2004	12,885					X							\$ 32,000
014-104	Ford	F-250	2008	93,604				X								\$ 32,000
014-132	Ford	F-250	2008	100,008				X								\$ 22,500
014-199	Ford	F-150	2011	41,627			X									\$ 32,000
014-268	Chevrolet	Van	2014	48,193				X								\$ 22,500
014-356	Dodge	Pickup	2001	92,647					X							
<u>PW Administration</u>																
341-278	Ford	Explorer	2015	52,316			X									\$ 28,000
<u>Traffic Control</u>																
234-004	Striper	Lazer 111	2004	N/A					X							\$ 14,500
234-005	Ford	Flush	1992	20,561						X			\$	125,000		
234-007	Ford	F-350	2001	58,859						X					\$ 35,000	
234-009	Giant	Vac.	2005		948				X							\$ 49,000
234-011	Dodge	One Ton Dump	1999	105,902		A				X						
234-014	Ford	Dump	1990	23,592						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	96,728					X				\$	220,000		
234-106	Ford	F-250	2008	94,408					X							\$ 32,000
234-131	Freightliner	Dump	2008	11,743				X								\$ 95,000
234-133	Ford	F-250	2008	91,211					X							\$ 32,000
234-232	Ford	F-450	2013	29,023				X								\$ 40,000
234-266	GVM	Leaf Loader	2014		545			X								\$ 50,000
234-315	Ford	F-250	2016	27,432				X								\$ 32,000
234-358	Freightliner	Sweeper	2017	18,923			X									\$ 220,000
234-390	Ford	F250	2019	3,957			X									\$ 32,000
<u>Public Way Improvement</u>																
342-001	GMC	Dump	2004	38,938					X							\$ 125,000
342-007	Case	Backhoe	2006		3,788				X							\$ 80,000
342-009	Ford	Dump	1989	86,734						X			\$	40,000		
342-010	Ford	Dump	1996	101,798					X							\$ 125,000
342-023	GMC	Dump	1999	84,595						X						\$ 125,000
342-024	Ford	Dump	1989	40,546						X						\$ 125,000
342-026	Case	Boom Mower	1998		10000+					X						
342-033	Caterpillar	Roller	2003		826			X								\$ 40,000
342-034	PSI	Grader	2003		1,191				X							\$ 75,000
342-036	Gehl	Loader	2004		966			X								\$ 50,000
342-057	Ford	Dump	1988	44,851						X			\$	125,000		

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	2021	2022	2023	2024	2025 or after
<u>Public Way Improvement (continued)</u>																
342-105	Ford	F-250	2008	107,283				X							\$	35,000
342-109	Ford	F-250	2008	82,703				X							\$	35,000
342-117	Dodge	2500	2008	95,195						X					\$	32,000
342-125	Freightliner	Dump	2007	26,749				X							\$	95,000
342-136	John Deere	Tractor	2008		2,176			X							\$	75,000
342-173	Case	Backhoe	2009		2,759			X							\$	80,000
342-185	Chicago Pneumatic	Air Compressor	1987		1,538				X						\$	10,000
342-189	Freightliner	Dump	2011	27,759				X							\$	95,000
342-207	Case	Loader	2011		1,090			X							\$	125,000
342-215	Case	Mini exc.	2012		1,156			X							\$	50,000
342-359	Ford	Ranger		78847												
342-260	Ford	F-250	2014	5,586				X							\$	32,000
342-282	Ford	F250	2015	33,824				X							\$	32,000
342-314	Ford	F-250	2016	26,250				X							\$	32,000
342-334	Ford	F-450	2017	33,350			X								\$	125,000
342-344	Freightliner	Dump	2018	5,344			X									
<u>Central Garage</u>																
366-002	Ford	F250	2006	56,375				X							\$	23,000
366-004	Ford	F350	2006	193,055		A				X						
366-012	Ford	F-150	2007	45,878				X							\$	23,000
366-013	Ford	F-150	2007	45,142				X							\$	23,000
366-123	Ford	F-150	2008	83,850				X							\$	23,000
366-325	Ford	F-350	2016	13,847			X								\$	45,000
	Floor scrubber	Addition to the fleet													\$	19,000
<u>Information Technology</u>																
122-335	Ford	Freestar	2006	29,023					X						\$	23,000
Total General Fund												\$ 205,000	\$ 914,500	\$ 709,000	\$ 959,500	\$ 9,244,600

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	2021	2022	2023	2024	2025 or after
Gas Administration																
771-004	Chevrolet	Impala	2006	89,500							X		\$	25,000		
771-155	Chevrolet	Impala	2009	106,585						X						\$ 20,200
Gas Distribution																
772-006	Ford	F-350	2004	34,779	2,508					X					\$	35,000
772-014	Freightliner	Dump Truck	2002	46,765	1,672			X						\$	55,000	
772-019	Ford	F-350SD	2006	51,586	5,354	A				X						
772-027	Caterpillar	Backhoe	1997		866						X		\$	110,000		
772-045	Air Compressor		2000		397					X						\$ 10,000
772-108	Ford	F-150	2007	102,493		C						X				
772-116	Case	Backhoe	2007		3,891			X								\$ 80,000
772-126	Ford	F-350	2008	76,254	8,037	C						X				
772-139	Light tower				3,012						X					\$ 10,000
772-144	Forklift		2000		1,190						X					
772-145	Ford	F150	2009	130,332								X				\$ 25,000
772-178	Ford	F-150	2010	118,841								X	\$	28,500		\$ 22,500
772-179	Dodge	Caravan	2010	83,629								X	\$	25,000		
772-183	Ford	F-150	2011	72,434				X								\$ 22,500
772-187	Ditch Witch	Boring mach.	2008		896					X						\$ 100,000
772-197	Vermeer	Mighty Mole	2011		385			X								\$ 55,000
772-234	Ford	F-150	2013	90,700				X								\$ 24,000
772-237	Chevrolet	C3500	2013	55,625	6,126			X								\$ 46,000
772-248	Ford	F-150	2013	41,694				X								\$ 22,500
772-250	Vermeer	walk behind	2014		110			X								\$ 11,000
772-251	Welder		2013		462			X								\$ 13,000
772-262	Ford	F450	2015	11,649	1,223			X								\$ 53,360
772-269	Ditchwitch	Trencher	2014		1,110			X								\$ 57,580
772-275	Pow-R Mole	Boring mach.	2014		373			X								\$ 13,600
772-284	Ford	F-350	2015	45,644	4,547			X								\$ 46,000
772-324	Ditchwitch	Trencher	2016		899		X									\$ 57,580
772-338	Nissan	Rogue	2017	17099			X									\$ 28,000
772-366	Dodge	Ram 1500	2018	11925			X									\$ 35,000
772-374	Ford	F-150	2018	19,692			X									\$ 24,000
772-375	Ditch Witch	RT 45	2017		187		x									\$ 55,000
772-377	Dodge	Cargo van	2018	20293			x									\$ 22,000
772-380	Ford	F-350	2018	1353	13,733		X									
772-401	Chevrolet	1,500.00	2020	385			X									
Total Gas Fund												\$ -	\$ 188,500	\$ 55,000	\$ 35,000	\$ 776,820

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	2021	2022	2023	2024	2025 or after
<u>Cemetery</u>																
453-003	John Deere	Backhoe	2003		3,575					X						\$ 50,000
453-124	Ford	F-150	2008	67,715				X								\$ 22,500
453-137	Ford	F350	2008													
453-172	John Deere	Backhoe	2009		1,969			X								\$ 30,000
453-203	Ford	F-150	2011	52,750				X								\$ 22,500
453-239	John Deere	Utility Cart			1,807											\$ 30,000
453-241	Chevrolet	C3500	2013	4,456			X									
453-280	Chevrolet	Silverado	2002	116,355		A				X						
453-317	Ford	F-350	2016	1,442			X									\$ 30,000
453-355	John Deere	Utility cart	2018		652		X									\$ 14,000
Total Cemetery Fund												\$ -	\$ -	\$ -	\$ -	\$ 199,000
<u>HART</u>																
015-339	Dodge	Ram	2017	9,944			X									\$ 35,000
015-350	Ford	E-350	2017	64,857			X					\$ 75,000				
015-353	Ford	E-450	2017	115,093			X									\$ 75,000
015-354	Ford	E-450	2017	100,084			X									\$ 75,000
015-382	Nissan	Frontier	2019	2,470			X									\$ 20,500
015-048	Ford	SENT 2	2019	25,994			X									\$ 70,000
015-049	Ford	SENT 2	2019	26,110			X									\$ 70,000
015-050	Ford	SENT 2	2019	22,857			X									\$ 70,000
015-051	Ford	SENT 2	2019	26,624			X									\$ 70,000
Total HART Fund												\$ 75,000	\$ -	\$ -	\$ -	\$ 485,500
<u>Sanitation Collections</u>																
344-004	Sterling	Roll-off	2001	38,059						X						
344-005	Sterling	SC7000	2002	108,439							X		\$ 150,000			
344-102	Freightliner	FC-80	2007	54,293							X			\$ 150,000		
344-176	Freightliner		2010	95,170						X						\$ 150,000
344-188	Freightliner		2011	76,211						X						\$ 150,000
344-244	Freightliner		2013	65,956				X								\$ 150,000
344-261	Freightliner		2014	52,273				X								\$ 150,000
344-309	Freightliner		2016	35,912			X									\$ 150,000
344-362	Freightliner	M2106	2018	21,588			X									\$ 150,000

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	2021	2022	2023	2024	2025 or after
Landfill																
345-006	Caterpillar	D-6	1986		21,897				X							\$ 345,000
345-007	Ford	Flush	1986	41,743		B					X					
345-014	Caterpillar	Scraper	1992		5,107				X							\$ 475,000
345-016	Kubota	Tractor	2003		1,690				X							\$ 25,000
345-128	Ford	F-150	2008		28,274				X							\$ 20,500
345-174	Caterpillar	416B	1996		4,160						X					
345-227	Caterpillar	953D	2012		9,302			X								
345-236	Ford	F-150	2013	29,705				X								\$ 30,000
345-364	Caterpillar	M314F	2018		593		X									
345-389	Case	MW24C	1984	1,378												
345-397	Ford	F250	2003	214,126												
Total Sanitation Fund												\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 1,795,500
Grand Total												\$ 430,000	\$ 1,103,000	\$ 914,000	\$ 994,500	\$ 12,501,420

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 2020.

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.