



CITY OF HENDERSON, KENTUCKY



FISCAL 2022 BUDGET

Betty Smithhart Photography





SECTION A

INTRODUCTION

City of Henderson, Kentucky

Fiscal 2022 Budget

Mayor

Steve Austin

City Commissioners

Bradley S. Staton

Rodney Thomas

Robert N. Pruitt

Austin P. Vowels

City Manager

William “Buzzy” Newman, Jr.

Finance Director

Robert Gunter

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City of Henderson, KY

Fiscal 2022 Budget

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Steve Austin, Mayor

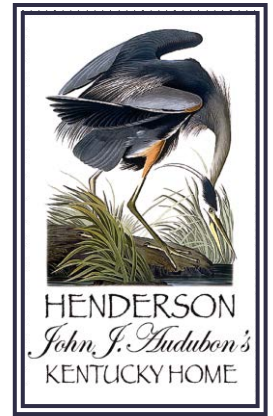
Commissioners:
Robert N. Pruitt
Bradley S. Staton
Rodney Thomas
Austin P. Vowels



The City of Henderson

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

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



May 11, 2021

Mayor Steve Austin
Commissioner Bradley S. Staton
Commissioner Robert N. Pruitt
Commissioner Rodney Thomas
Commissioner Austin P. Vowels

Board Members:

RE: Executive Summary – Fiscal 2022 Operating Budget

I am pleased to submit to you the fiscal year 2022 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 expenditures matching projected revenues and available reserves. The total budget for all funds is \$78,034,000 which is an increase of \$3,350,000 or 4.5% from the amended fiscal 2021 budget of \$74,684,000. Most, or 83.8%, of the increase is in the Construction Fund which is up \$2,806,000 from the prior year. The General Fund's budget decreased by \$563,000 and the Gas Fund's budget increased \$365,000 from fiscal 2021.

The total fund balance reflected in the audit on June 30, 2020 for the General Fund was approximately \$11.1 million. The Finance Director has projected that the current fiscal year will conclude with General Fund revenues exceeding expenses by \$1.2 million. With this projection, the fund balance for the General Fund should be approximately \$12.3 million as of June 30, 2021. The estimate does not include any possible benefit from the American Recovery Act of 2021.

I am recommending that \$1.8 million or 14.6% of the fund balance be re-appropriated in the fiscal 2022 budget. If all \$1.8 million is needed, the ending fund balance at June 30, 2022 will be \$10.5 million. That will represent 32.3% of the fiscal 2022 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 and 2022 budgets continue to conform to program requirements. We are waiting on the decision for fiscal 2021 and we are submitting it to GFOA to determine the eligibility fiscal 2022 for another award. All Department Directors and staff are recognized for their contributions to this effort.

Short Term Factors:

There were a few pressing issues that were taken into consideration when preparing the fiscal 2022 budget:

- The economic slowdown and its effect on payroll taxes and net profit taxes are a great concern.
- Capital needs continue to be a pressing issue.
- Escalating pension costs: 12% increase for fiscal 2022.
- Health insurance benefits that will increase 7.6% or \$1,320 per year for each employee.

Priorities and Issues for the Upcoming Year:

- Study the composition of the new County Employee Retirement System and how will future pension costs change.
- Finalize the architectural plans for fire department Station #1 replacement.
- Finalize the architectural plans for the construction of the sports complex.
- Create a Master Plan for major capital needs to include the replacement of vehicles, equipment, structures, and buildings.
- Evaluate and develop a housing shortage strategy and plan.
- Conduct a pay and benefit study of all City positions.

Priorities and Issues for the Following Year: Delaying capital improvements for fiscal 2022 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.

After Fire Station 1 is completed, there is also the need to replace or refurbish Fire Sta. 2. This facility is nearly 50 years old. It is undersized, outdated, and obsolete.

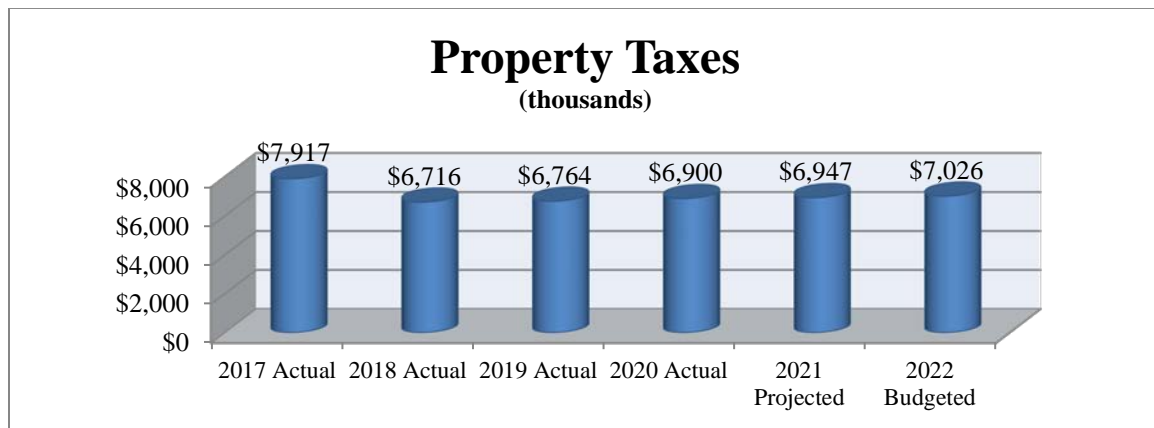
General Fund Revenue Summary:

Revenues are set at \$30,670,000 for fiscal year 2022. This compares to \$30,173,000 in budgeted revenue for the amended fiscal 2021 budget which is an increase of \$497,000 or

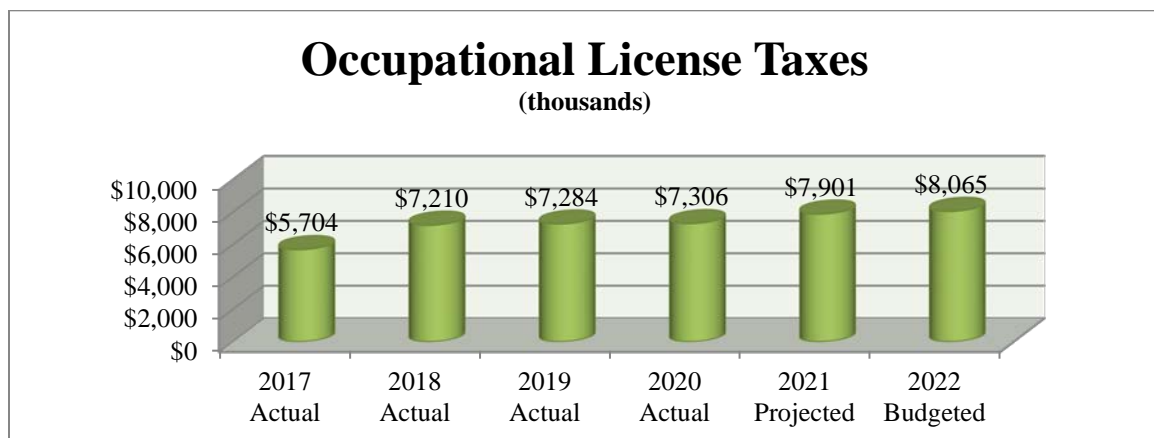
1.6%. Occupational taxes are expected to increase \$760,300 (10%) as the economy recovers. When compared to 2021 projections, total revenue is expected to decrease by only \$990,000; however, eliminating the \$1.3 million in CARES Act funding, fiscal 2022 revenue is expected to increase \$300,000.

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 \$79,000 in new revenue. The net amount budgeted for property tax (\$7,025,500) is based on an estimated real estate assessment of \$1.28 billion and personal assessment of \$129 million. The chart below reflects the property tax revenue since fiscal 2017 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.



For fiscal 2022, the occupational taxes will reflect a full year with a rate of 1.49% 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 ongoing impact of the pandemic and the uncertainty of a recovery, the revenue estimates are conservative with only an increase of \$164,000 (2.1%) over 2021 estimates. The chart below reflects the occupational tax revenue since fiscal 2017 for the General Fund.



General Fund Expenditure Summary:

General Fund expenditures in the proposed budget total \$30,470,000 which is a decrease of \$563,000 or 1.7% from the \$33,033,000 that was approved in the amended fiscal 2021 budget. As reflected in the summary on page B-59, there are decreases in all categories except personnel services. The personnel category includes the cost of living, merit, health insurance, and pension increases. More detail on the personnel services is provided below.

The capital expenditures decreased \$891,000 from fiscal 2021. Last year included \$459,000 for police vehicles, \$301,000 for SCBA equipment, \$90,000 for a brush mower, and other smaller items. The major General Fund for fiscal 2022 is the fire apparatus.

Transfers to other funds will decrease by 10% or \$517,000. The largest decrease is the \$683,000 reduction in transfers to the Construction Fund. Fiscal 2021 included the transfer for the purchase of the property for the sports complex.

Municipal personnel:

Personnel expenses are approximately 67.3% of the fiscal 2022 budget. By excluding transfers to other funds, personnel expenses make up 78.3% of the budget.

A 1.0% cost of living adjustment (COLA) salary increase is recommended for each employee of the City. This increase, upon its approval, will take effect the pay period beginning June 28, 2021, for the paycheck dated July 16, 2021. Non-hazardous employees will also be considered for merit salary adjustments based on their annual performance reviews during the 2022 fiscal year. I am recommending that the maximum merit increase be 1.0%. Hazardous employees that pass their annual performance review will receive a step increase based on their position and years of service.

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 increase of one FTE.

Reductions:

911 – eliminate two (2) on-call communications officers

Reclassifications:

911 – one (1) on-call communication officer to on-call CAD/GIS programmer and from a pay grade 13 to a pay grade 14

911 – two (2) lead communications officers from 16 to 17

911 – one (1) on-call communication officer from 13 to 14

Sanitation – one (1) equipment operator to sanitation equipment operator and from 10 to 11

Additions:

Finance / Treasury – one (1) account representative

Gas – one (1) gas distribution engineer (will eliminate one position in the future)

Transfers:

Police / 911 - transfer 25% of one (1) police secretary position to 911 with a 75% / 25% split

Temporaries due to pending retirements:

2 months legal secretary

3 months benefits coordinator

Based on the current job market and to keep employee pay competitive, I am requesting permission to form a committee to study the pay for all positions. The committee will utilize the 2020 Kentucky League of Cities Wage & Salary Survey, local pay studies, and other resources. The committee will make a recommendation to the Board for consideration.

I will 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. I will also request the authorization to hire additional non-hazardous duty personnel for key positions when deemed necessary for succession training purposes and the expenditures for the additional hires do not exceed the appropriations as approved.

Capital Expenditures and Major Initiatives:

The fiscal 2022 budget includes a few capital projects. A few of included projects will have federal, state, and local assistance; however, nearly \$4.2 million in capital will come from the 2020A bond proceeds and be used for the sports complex, fire station and a new shelter at Newman Park.

Major projects in the next fiscal year will be the completion of the riverfront improvements, Wathen Lane Rd, sports complex facility and a new fire station #1.

Some highlights of other initiatives are as follows:

Public Safety:

- New fire apparatus to replace a 1999 pumper.

Technology Initiatives:

- Eighteen (18) personal computers and three laptop/Toughbook computers are proposed for replacement. This will continue the program of replacing older, slower computers with newer computers.
- Install a fire suppression system in the City's server room.

Public Works Initiatives:

- Repave 8 different sections of streets
- Green River Road sidewalks
- Widening of Wathen Lane road improvements
- Paving at the two cemeteries and various parks

Gas System Initiatives:

- Increase the number of annual installations of electronic receiver transmitter meters from 1,000 to 2,500. This project will eventually eliminate the need for human meter readers.

In addition to the above capital items and initiatives, one vehicle is included:

- Purchase of a crew cab 4 WD pickup for HART.

Quasi-Governmental and Joint Funded Budget Requests:

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

Planning Commission / GIS – The budget request of \$368,940 represents a small 1.5% increase over the prior year. For fiscal 2022, the commission will keep all unspent 2021 funding instead of returning it to the City and County.

Ambulance Service – The 2022 budget request of \$65,000 represents a 37.6% or \$39,250 decrease from the 2021 amended budget of \$104,250. The Ambulance Service contract with Deaconess EMS, LLC is a major change to our service. The agreement was approved in May 2021 with an initial term of one year. We are excited to chart this new course with Deaconess.

Henderson Tourism – The budget for this transfer will be \$37,700 which will match the approved 2021 budget. A new agreement with the Tourism Commission will be presented to the Board soon.

Disaster and Emergency Services- The budget request of \$65,700 represents a decrease of \$4,700 compared to the 2021 request of \$70,400. The Emergency Management Director is now responsible for maintenance and repairs of all sirens located in Henderson County, including those in the city limits. Federal and State Emergency Management provide a share of the funding.

Henderson City/County Air Board – The budget request of \$222,350 represents a slight increase of \$4,250 from fiscal 2021 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 \$50,000 in the General Fund which is up \$2,000 over last year. The remaining \$12,000 of the City's \$62,000 contribution to Henderson Economic Development is paid from the Gas Fund.

Human Relations – The budget appropriation of \$36,030 will represent the General Fund's contribution to the Commission. This represents an increase of 2.9% increase over the prior year.

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 2022 fiscal year. The amounts recommended are included in the budget.

Funding for the Recreation Association requests is included in the services section of the Recreation budget page C-96. 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 2022 for programming.

Gas Fund

Gas Fund expenses are proposed at \$15,886,000, an increase of \$365,000 or 2.4% from fiscal 2021. The increase is again primarily attributable to higher wholesale natural gas prices. The anticipated expense for natural gas is \$9,875,000 which is a decrease of \$375,000 or 3.9%.

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 thirteen years. The current amount proposed for natural gas purchases is only 36.5% 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 \$1,927,000, which is an increase of \$148,000 or 8.3% from the amended fiscal 2021 budget. Concrete repairs and asphalt street overlay appropriations reflect an increase of \$100,000 when compared with the current fiscal year of \$300,000 and \$450,000, respectively. The increase will be used for potential projects like sidewalks at the WARM Center, Water Street at the railroad, S. Alves, etc. We have received our notice of Municipal Road Aid in the amount of \$584,000; however, 3% will be withheld by the KYTC and placed in an emergency fund. The budget reflects the net of \$566,000.

For fiscal 2022, \$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 \$73,500 that is expected for North Elm Street from Barker Rd. to Villa Drive. Some other projects to note: \$59,800 Powell St. (S. Alvasia St. to Meadow St.) and \$51,800 for Marywood (Hillside Dr. to US 60).

Mass Transit Fund

The Mass Transit Fund is proposed at \$1,526,000, a decrease of \$3,000. The decrease is primarily attributable to difference in the decrease in capital of \$65,000 and the increase in personnel of \$50,000. The capital purchase for fiscal 2022 includes only \$35,000 for a pickup truck. Using Federal, State, and toll credits, this will only require 10% local funding.

Federal and State grants are projected to provide \$1,232,900 in fiscal 2022, or 80.8% of the total funding. The federal share is higher than in the past due to the extra funding provided to the FTA from the CARES Act. Fare box revenue is projected at \$17,000, or 1.1% 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 \$3,857,000 compared to \$3,885,000 in fiscal year 2021. Revenues decreased by \$146,000 with 2022 reflecting decrease traffic at the City's transfer station.

Expenses decreased by \$28,000 or 0.7%. Fiscal 2022 does include an additional \$50,000 for additional environmental issues that the state is requiring with most of the work to be done on the older sections of the landfill. Capital expenditures decreased \$225,000 with fiscal 2021 including a new scale for the landfill entrance and a rear loader for the collections' division. There is \$220,500 in appropriations for the hauling of CD&D material to Daviess County sanitary landfill. The City's 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 \$3.25 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 also imposes a \$0.93 per month fee for prepaid wireless service. These charges provide 62.8% of the revenue in this fund, which is up from 35.9% in fiscal 2019. The remaining amount needed is provided by Henderson County Fiscal Court and the City of Henderson on a 25% / 75% basis, respectively. 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 \$89,000 for the 911 service paid to AT&T, \$22,000 for battery replacement at two radio towers, and \$77,500 for the annual maintenance for the dispatch system. Starting in fiscal 2025, the maintenance costs for the 911 system will require additional funding. The total over a six-year period is \$1.1 million with the City's share pegged at \$825,000. With the recent upgrades of Text to 911, the system now puts the dispatch center on the cutting edge of technology.

Cemetery Fund

The Cemetery Fund is a special revenue fund established 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 2022 budget is proposed at \$508,000, an increase of \$31,000 or 6.5% compared to fiscal 2021. Much of the increase is related to increases in contractual mowing service which increased \$25,000.

Sales and services make up the operating revenue of \$258,000 for the Cemetery Fund. A transfer from the General Fund in the amount of \$250,000 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 \$787,000, an increase of \$265,000 from last year. Fiscal 2022 is based on \$252,300 in new funds from the U.S. Department of Housing and Urban Development and \$534,700 carried forward from fiscal 2021.

Expenditures of \$787,000 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.

Health Insurance Fund

The Health Insurance Fund, which is an internal service fund, has proposed expenditures of \$8,646,000 in fiscal year 2022. This is an increase of 4.0% from fiscal 2021. Expenditures include over \$7.1 million to pay health insurance claims, \$236,600 for the near-site health clinic and \$1,002,000 for plan administration expenses.

Effective January 2022, 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 \$272.62 per year or \$21.01 per month. Employee-plus-spouse and employee-plus-child(ren) will both increase by \$504.36 per year or \$42.03 per month. Employee-plus-family will increase by \$756.84 per year or \$63.07 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 62% less than the premium health plan. The employee-only premium will be \$44.71 per month, the employee-plus-spouse and employee-plus-child(ren) are both \$89.42 per month, and employee-plus-family will be \$134.13 per month.

Employee health insurance premiums for the current buy-up health plan will be \$866.04 per year for employee-only, \$1,732.08 per year for employee-plus-spouse and employee-plus-child(ren), and \$2,598.12 per year for employee-plus-family. The employee premiums for the core health plan will be \$536.52 per year for employee-only, \$1,073.04 per year for employee-plus-spouse and employee-plus-child(ren), and \$1,609.56 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.

The employer contribution to an employee's HRA is scheduled for fiscal 2022 to remain \$500 for all plan participants enrolled in the core or buy-up health insurance plans.

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 waiver benefit is scheduled to reduce to \$500 in January 2022 then phase out December 31, 2022.

For employees receiving the waiver 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 \$500 per each employee. The allocation for each employee enrolled in the health benefit plan will increase to \$18,720 per employee per year.

Based on estimated expenses for fiscal 2022, the employee contributions of \$387,000 will be 4.5% of the cost of the plan which is down from the 5.0% share in fiscal year 2021. 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.

Our contract with Deaconess for the off-site clinics started in October 2020. We are encouraged by the preliminary results but we eager to see the numbers over a full year. Some of the benefits these the clinics offer include visits to multiple locations, wellness coaching and several prescriptions at no-cost to employees.

Health Reimbursement Arrangement Fund

The Health Reimbursement Arrangement (HRA) Fund is expected to have approximately \$40,000 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 29.2% decrease in the budget for fiscal 2022 with actual numbers for 2021 coming in considerably lower than the 2021 budget. As mentioned above, the employer contribution to an employee's HRA is scheduled for fiscal 2022 to remain \$500 for all plan participants enrolled in the core or buy-up health insurance plans.

Pension Funds

The Police and Fire and Civil Service Pension Funds have been reimbursing retirees up to \$290 per month for health insurance costs. I am proposing that the monthly reimbursement for supplemental health insurance be increased to \$305 or 5.2% effective July 1, 2021. I am also proposing that the annual limit for those retirees that are not of Medicare age be increased from \$6,360 to \$6,680. The maximum exposure of these increases is approximately \$4,640.

Construction Fund

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

The Fund has a total budget of \$4.9 million which is an increase of \$2.8 million or 132.4% from the amended fiscal 2021 budget. The riverfront grant is nearing completion and should be closed late this fiscal year or early next year. The remaining \$151,000 will be used to make 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.

The budget includes \$1.6 million to start the construction of a new Station #1 for the fire department. The largest portion of the budget is the \$2.25 million for the sports complex. Both are multi-year projects and will use funding provided by the 2020A bonds. Finally,

the Construction Fund includes \$500,000 for a new shelter with the location to be determined later. It will be like the Denton Shelter in Atkinson Park with \$200,000 of the cost coming from General Fund reserves that were set aside for the shelter and \$300,000 that will come from the 2020A bond proceeds.

Bond Fund

The Bond Fund reflects the payment of obligations that are due during the fiscal year. There is a 3.5% increase from the prior year which is due to the new 2020A bond issue that will be used for the sports complex, fire station and drainage improvements. The City will consider refunding bonds if it is determined that interest rates are favorable. 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. After your review, I respectfully request your approval of an appropriation ordinance that reflects the contents of this budget.

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 continues to be 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 2022 Budget began in the Finance Department in January 2021. 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, 2022.

Sincerely,

William L. Newman, Jr.
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Henderson
Kentucky**

For the Fiscal Year Beginning

July 01, 2020

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, 2020. 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 twelve 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 is nearly 18 square miles and 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 Deaconess Henderson Hospital 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 and 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 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 was nominated and won a Special Citation Award from Kentucky Recreation and Parks Society 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. Just recently, 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 28,757

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%

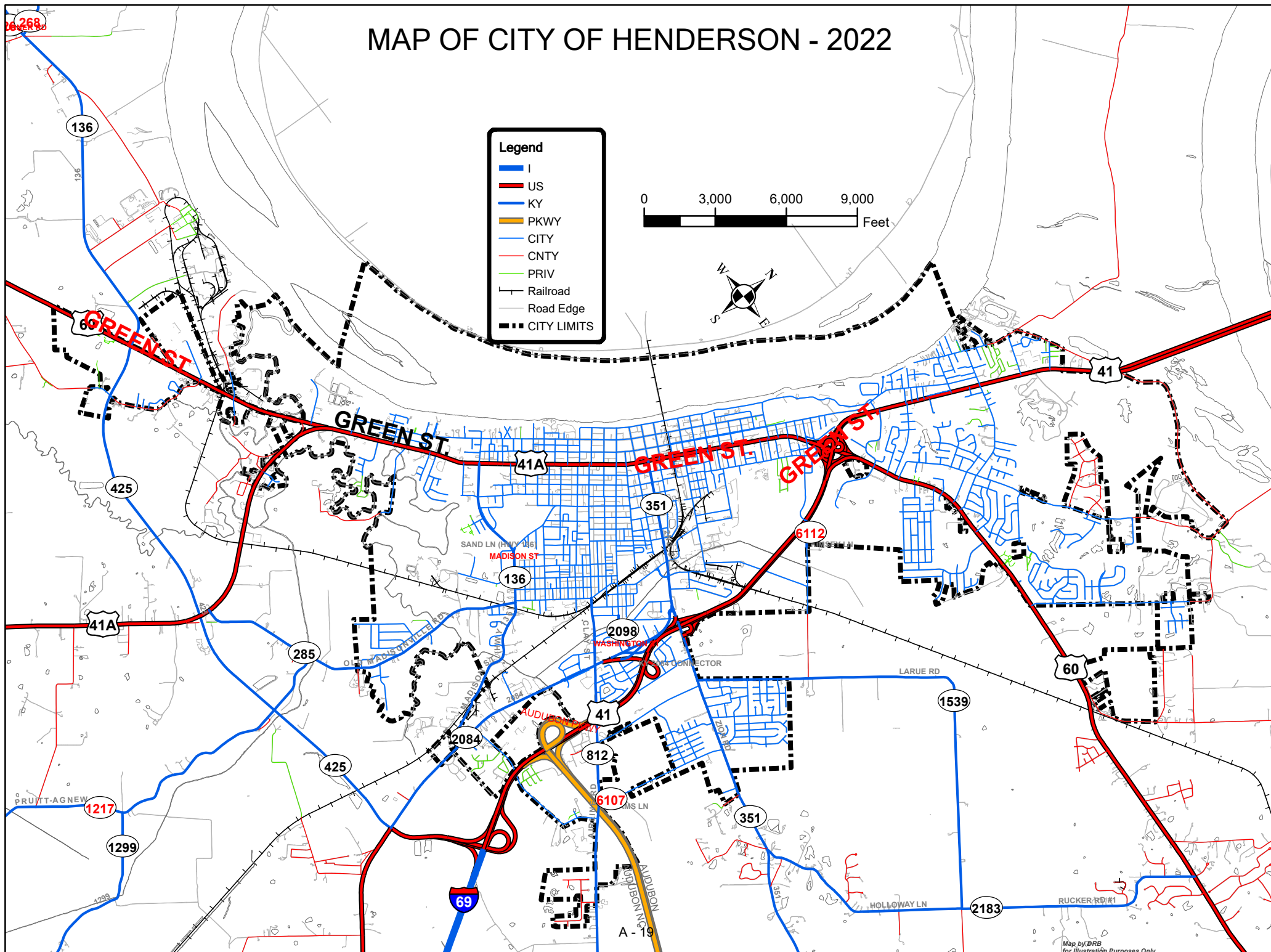
Percentage in civilian labor force 54.8%

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

Per Capita income \$39,891

Source: U.S. Census Bureau

MAP OF CITY OF HENDERSON - 2022



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
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%
2020	28,757	1,147,145	39,891	39.8	6,828	4.3%

Sources:

- a) - Kentucky Department of Local Government
- 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									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
Administration	22.50	23.25	24.00	23.00	22.00	23.00	23.00	21.50	21.50	20.50
Finance	33.50	32.75	33.00	33.00	32.00	28.00 a)	28.00	27.00	27.00	26.00
Information Technology						6.00 a)	6.00	6.00	6.00	6.00
Police										
Officers	60.75	60.75	60.75	61.75	61.75	61.75	61.75	61.75	61.75	61.00
Civilians	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00
Emergency Communications										
9-1-1 Communications	15.25	15.25	15.25	15.25	15.25	16.25	16.25	16.25	16.25	16.00
Fire										
Firefighters	58.00	58.00	58.00	60.00	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	14.00	14.00	14.00	14.00	14.00	14.00	12.00
Mass Transit	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	13.00
Gas System	28.00	28.00	27.00	26.00	26.00	26.00	26.00	26.00	25.00	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	36.50	36.50	37.00	37.00	34.00
TOTAL	313.00	313.00	313.00	315.00	313.00	317.00	317.00	315.00	315.00	306.00

Source: Applicable Departments

a) 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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Way Improvement (in miles)										
Asphalt streets	120	120	120	120	120	120	99.20	99.20	99.20	99.20
Concrete streets	-	-	-	-	-	-	19.94	19.94	19.94	19.94
City sidewalks	73	73	73	73	73	73	92.32	92.32	92.32	92.32
State sidewalks	-	-	-	-	-	-	12.82	12.82	12.82	12.82
Private sidewalks	-	-	-	-	-	-	5.98	5.98	5.98	5.98
Walking trails	-	-	-	-	-	-	2.02	2.02	2.02	2.02
Bike path	-	-	-	-	-	-	0.74	0.74	0.74	0.74
Cart path	-	-	-	-	-	-	0.71	0.71	0.71	0.71
Landfill Operations (in tons)										
CDD - Commercial	-	-	-	-	-	-	7,262.28	2,720.92	2,994.27	4,770.13
CDD - City Residents	-	-	-	-	-	-	1,909.52	1,826.18	1,832.60	2,340.09
CDD - City Government	-	-	-	-	-	-	2,112.29	541.37	680.42	923.69
CDD - County Residents	-	-	-	-	-	-	1,881.90	1,014.93	900.91	1,228.47
CDD - County Government	-	-	-	-	-	-	276.55	44.11	631.92	1,276.24
CDD - Other	-	-	-	-	-	-	645.70	103.77	319.30	161.02
CDD - Total	20,261	17,371	20,376	18,135	19,294	13,535	14,088.24	6,251.28	7,359.42	10,699.64
Transfer Station Operations (in tons)										
Solid Waste - Commercial	-	-	-	-	-	-	21,339.64	16,790.09	19,679.77	20,295.44
Solid Waste - City Residents	-	-	-	-	-	-	1,302.26	1,200.84	849.56	1,118.62
Solid Waste - City Government	-	-	-	-	-	-	11,343.67	11,300.38	11,588.96	11,880.04
Solid Waste - County Residents	-	-	-	-	-	-	1,239.65	1,278.31	1,355.75	1,507.65
Solid Waste - County Government	-	-	-	-	-	-	102.46	107.65	122.40	184.84
Solid Waste - Other	-	-	-	-	-	-	519.62	713.31	982.22	779.64
Solid Waste - Total	23,617	23,553	24,897	30,823	27,925	35,667	35,847.30	31,390.58	34,578.66	35,766.23
Wastewater System										
Miles of sanitary sewers	200	201	201	205	206	202	203	203	204	204
Miles of storm sewers	136	136	51	54	54	55	56	56	57	57
Number of service connections	10,884	10,884	10,893	10,862	10,848	10,909	10,856	10,818	11,273	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	29,500	29,500	29,500
Water System										
Miles of water mains	225	225	225	225	225	225	225	221	219	219
Number of service connections	10,844	10,844	10,893	10,862	10,862	10,921	10,931	10,899	11,348	11,348
Number of fire hydrants	1,084	1,095	1,112	1,119	1,130	1,134	1,140	1,147	1,150	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	209	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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Gas System										
Miles of mains	249	251	253	254	255	255	255	255	256	259
Miles of service lines	129	138	139	140	139	139	139	139	139	139
Number of meters	9,470	9,422	9,421	9,391	9,392	9,367	9,378	9,347	9,346	9,440
Parks and Recreation										
Park acreage	231.7	231.7	231.7	231.7	231.7	232.0	232.0	232.0	232.0	244.0
Cemetery acreage	70	70	70	70	70	70	70	70	70	70
Baseball fields	16	16	16	10	10	10	10	10	10	10
Softball fields	-	-	-	6	6	6	6	6	6	6
Playgrounds	10	10	10	10	11	12	15	15	15	16
Tennis courts (a)	14	14	14	14	12	12	12	12	12	12
Rental Facilities	3	3	3	1	1	1	1	1	1	2
Rental Shelters	-	-	-	2	2	2	2	2	2	2
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 holes	9	9	9	9	9	9	9	9	18	18
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	2	2	2	2
Walking trails	2	2	2	2	3	3	3	3	3	3
Basketball courts	4	4	4	4	4	4	4	4	4	4
Skate parks (a)	1	1	1	1	2	2	2	2	2	2
Dog runs	-	-	-	-	1	1	1	1	1	1
Disc golf holes (b)	18	18	18	18	18	18	18	18	18	18
Pocket Parks	-	-	-	-	-	-	-	-	1	1
Pickleball Courts	-	-	-	-	-	-	-	-	-	2

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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Police										
Physical arrests	2,615	2,776	2,951	3,054	4,138	3,537	2,542	2,073	2,938	1,404
Traffic violations	2,854	2,455	3,505	2,889	3,596	3,203	1,629	1,169	1,289	1,631
Parking violations	4,075	4,088	4,137	4,307	4,565	2,517	4,551	4,426	4,454	2,343
Calls for service	17,633	17,827	17,454	17,519	17,928	18,080	21,540	26,012	31,106	27,404
Fire										
Fire	152	150	140	137	131	128	114	137	111	158
Overpressure Rupture, Explosion, Overheat	9	10	8	13	14	16	19	13	13	18
Rescue & Emergency Medical Service	1,216	1,513	1,757	1,736	1,769	1,741	1,950	1,882	2,210	2,058
Hazardous Condition (No Fire)	153	138	147	171	163	167	187	195	167	151
Service Call	76	66	64	73	57	79	94	88	148	302
Good Intent Call	169	158	140	166	173	176	158	185	207	277
False Alarm & False Call	246	207	198	292	269	273	272	291	261	263
Severe Weather & Natural Disaster	3	1	1	2	4	1	2	1	1	2
Special Incident Type	7	7	5	7	5	8	2	14	6	10
Number of inspections performed	772	788	749	712	602	738	632	550	330	75
911 Dispatch Center										
911 Emergency calls	-	-	-	-	-	-	-	-	-	32,797
Administrative calls	-	-	-	-	-	-	-	-	-	34,194
Total calls	-	-	-	-	-	-	-	-	-	66,991
Mass Transit										
Number of routes	5	5	5	5	5	5	5	5	5	5
Fixed Route Passengers	138,603	139,321	137,359	134,966	130,530	123,865	121,455	110,975	107,282	89,428
Para transit Passengers	18,161	16,357	15,339	14,020	12,804	12,302	11,439	11,018	11,976	8,446
Wheelchair Usage	6,411	7,915	6,601	6,837	6,524	6,109	9,022	6,733	4,184	3,474
Miles of Service	242,024	222,262	221,955	219,964	214,648	210,012	212,126	196,883	202,266	184,530
Wastewater System										
Average daily treatment in 1,000 gallons	8,979	8,672	8,993	11,390	8,153	9,494	6,024	8,556	9,821	9,821
Water System										
Average daily consumption in 1,000 gallons	7,669	9,030	9,151	9,260	8,893	9,046	8,979	8,905	8,932	8,932

Source: Applicable Departments

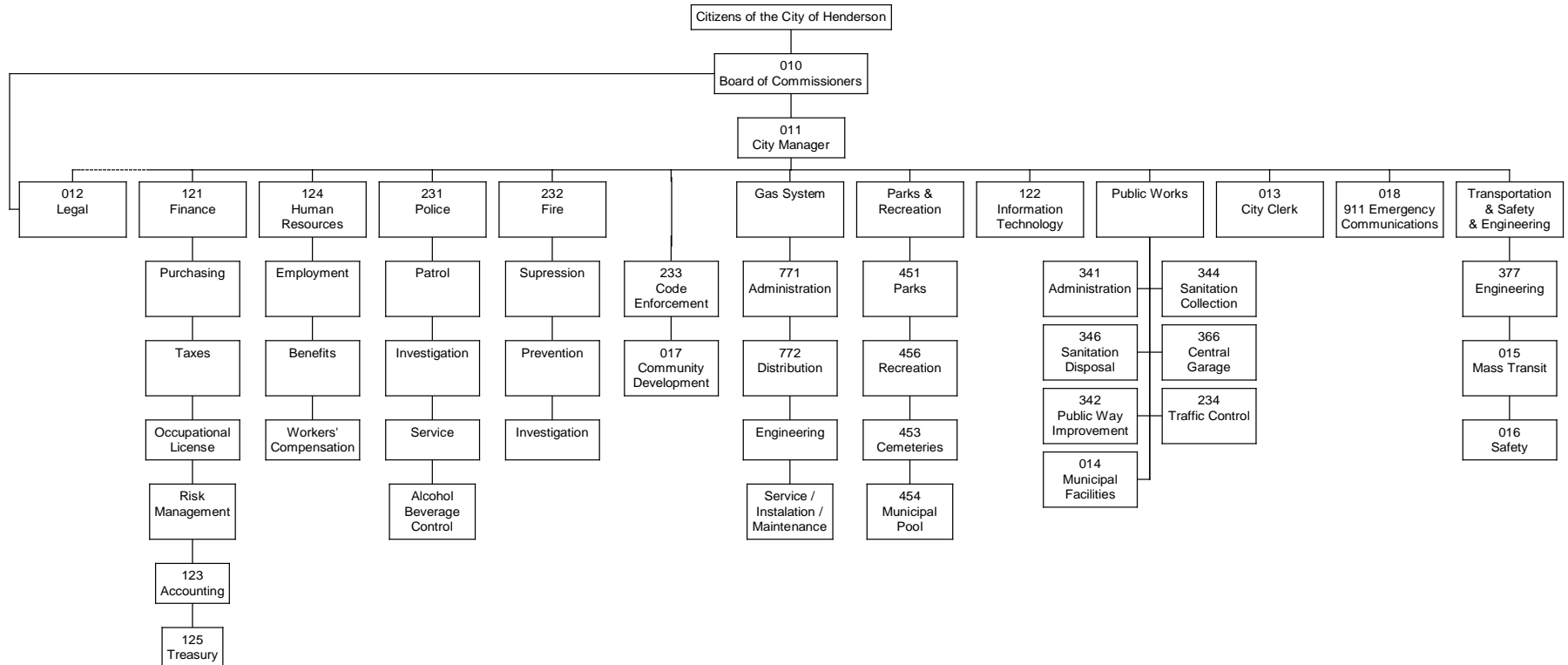
Directory of City Staff

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 2022

- ❖ February 12, 2021 Budget packets are sent to department heads
- ❖ February 26, 2021 Letters go out to outside agencies and
Quasi-Governmental agencies for their requests
- ❖ March 5, 2021 Letters go out to sport agencies for their requests
- ❖ March 26, 2021 Outside agencies applications are due
- ❖ April 6, 2021 Outside Agency Ad-Hoc Committee meeting
- ❖ April 9, 2021 Departmental budgets are returned to finance
department
- ❖ April 16, 2021 Sport Agencies applications are due
Quasi-Governmental applications are due
- ❖ April 27, 2021 Regular commission meeting: agency hearing /
appeals
- ❖ May 11, 2021 Deliver proposed budget to Board of
Commissioners
- ❖ May 18, 2021 Commission work session: discuss budget
- ❖ May 25, 2021 Regular commission meeting: first reading of
budget and public hearing on municipal aid and
LGEA funds
- ❖ June 8, 2021 Regular commission meeting: second reading of
budget

**City of Henderson, KY
Fiscal 2022 Budget Review
Tuesday, May 18, 2021**

3:00 PM	3:20 PM	City Manager's Opening Remarks			
3:20 PM	3:40 PM	Revenue Discussion	4:40 PM	4:50 PM	Police Department
3:40 PM	3:55 PM	Administration Department			Police
		City Commission			Other
		City Manager	4:50 PM	5:00 PM	911 Fund
		City Attorney			
		City Clerk	5:00PM	5:10PM	Public Works Department
		Community Development			Public Works Administration
		Human Resources			Municipal Facilities
		Code Enforcement			Traffic
		Engineering/HART			Control
		Adm. -Other			Central
3:55 PM	4:05 PM	Finance Department			Garage
		Finance Administration			Public Way
		Accounting			Improvement
		Treasury Finance			Sanitation Fund
		Other	5:10 PM	5:20PM	Information Technology
4:05 PM	4:15 PM	Fire Department			Department
4:15 PM	4:30PM	BREAK	5:20 PM	5:30PM	Gas Department
4:30 PM	4:40 PM	Parks & Recreation Department			Gas Administration
		Parks Golf			Gas Distribution
		Pool	5:30 PM	5:40 PM	Closing Comments or Questions
		Recreation			
		Cemeteries			

CITY OF HENDERSON – ORDINANCE BOOK 79

Record of Ordinances of Meetings in 2021

ORDINANCE NO. 10-21

BUDGET AND APPROPRIATION ORDINANCE FOR THE
FISCAL YEAR COMMENCING JULY 1, 2021 AND ENDING
JUNE 30, 2022 FOR THE CITY OF HENDERSON, KENTUCKY

WHEREAS, the City Manager has prepared a proposed Annual Budget for fiscal year commencing July 1, 2021, and ending June 30, 2022, 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 2022 BUDGET
APPROPRIATION

GENERAL FUND

GENERAL FUND EXPENDITURE TOTAL	\$ 27,904,000
TRANSFER TO PWI	1,252,000
TRANSFER TO MASS TRANSIT	272,000
TRANSFER TO CONSTRUCTION FUND	449,000
TRANSFER TO EMERGENCY COMM.	415,000
TRANSFER TO POLICE/FIRE PENSION	354,000
TRANSFER TO CIVIL SERVICE PENSION	82,000
TRANSFER TO CEMETERY	250,000
TRANSFER TO BOND FUND	1,492,000
TOTAL GENERAL FUND	<u>\$ 32,470,000</u>

PUBLICATION DATE: 06/11/2021

FIRST READ: 05/25/2021
SECOND READ: 06/08/2021

ORDINANCE NO. 10-21

80 CITY OF HENDERSON – ORDINANCE BOOK

Record of Ordinances of Meetings in 2021

ORDINANCE NO. 10-21 (CONT.)

NATURAL GAS FUND	\$ 15,886,000
HEALTH REIMBURSEMENT ARRANGE.	340,000
CIVIL SERVICE PENSION FUND	88,000
POLICE & FIRE PENSION FUND	354,000
CEMETERY FUND	508,000
HEALTH INSURANCE FUND	8,646,000
BOND FUND	4,993,000
PUBLIC WAY IMPROVEMENT FUND	1,927,000
CONSTRUCTION FUND	4,925,000
HART OPERATING FUND	1,526,000
SANITATION FUND	3,857,000
EMERGENCY COMMUNICATIONS FUND	1,487,000
TOURISM COMMISSION FUND	169,000
COMMUNITY DEVELOPMENT FUND	787,000
POLICE INVESTIGATION FUND	71,000

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

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

5. The City Manager is authorized to hire additional non-hazardous duty personnel for key positions when deemed necessary for succession training purposes and the expenditures for the additional hires do not exceed the appropriations granted.

6. This Ordinance shall be effective as of July 1, 2021.

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

WHEREUPON, the vote was called. On roll call the vote stood:

Commissioner Thomas:	<u>AYE</u>	Commissioner Staton:	<u>AYE</u>
Commissioner Vowels:	<u>AYE</u>	Mayor Austin:	<u>AYE</u>
Commissioner Pruitt:	<u>AYE</u>		

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

CITY OF HENDERSON – ORDINANCE BOOK 81

Record of Ordinances of Meetings in 2021


ORDINANCE NO. 10-21 (CONT.)

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

WHEREUPON, the vote was called. On roll call the vote stood:

Commissioner Thomas:	<u>AYE</u>	Commissioner Staton:	<u>AYE</u>
Commissioner Vowels:	<u>AYE</u>	Mayor Austin:	<u>AYE</u>
Commissioner Pruitt:	<u>AYE</u>		

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


Steve Austin, Mayor
Date: June 8

ATTEST:


Marcee Collins, CKMC, City Clerk

APPROVED AS TO FORM AND
LEGALITY THIS 19TH DAY OF
MAY 2021.

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 seven other governmental funds that collectively are called nonmajor governmental funds because, individually, these seven 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 seven (7) 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.

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, sanitary 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 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.

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 generally accepted accounting principles (GAAP) basis. 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 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.
- Except for land and artwork, all reported capital assets are depreciated. 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.

General Obligation Bonds – Series 2020A

During the year ended June 30, 2021, the City issued \$9,625,000 non-taxable bonds to pay (i) costs of issuance; (ii) the acquisition, construction, installation, and equipping a new municipal water, sanitary sewer, and storm improvements and additions comprising a new Raw Water Intake and Raw Water Pipeline, to be constructed on the Green River, at a point new Sebree, Kentucky, with a capacity of at least 8 million gallons a day; (iii) the acquisition, construction, installation, and equipping a new municipal fire station and related facilities and equipment to be located at the intersection of Zion Road and Garden Mile Road; (iv) the acquisition, construction, installation, and equipping a new approximately 58-acre sports complex bordered by the Audubon Parkway and Airline Road (KY-812) consisting of six 200-foot ball diamonds, two 225-foot ball diamonds, three multi-purpose fields (for soccer, football, lacrosse, etc.) two concession stands, an outdoor pavilion, and four large parking lots, among other potential amenities; and (v) the construction and installation of a stormwater system to provide minimal stormwater drainage in the phased and joint effort (50/50) between the City and Henderson Municipal Water Utility in Countryview Subdivision, which is an older development of about 300 homes of Old Madisonville Road and built with little provision for storm drainage.

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, 2021 will be approximately \$154,757,000 million. Based on outstanding debt of \$50,410,000, the remaining margin is \$104,347,000 or 67.4%. 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 November 10, 2020.

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
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	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-
	\$ 590,000.00	\$ 30,896.88	\$ 620,896.88	\$ 1,290,000.00	\$ 292,835.65	\$ 1,582,835.65	\$ 6,065,000.00	\$ 1,084,061.25	\$ 7,149,061.25

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
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	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-
	\$ 6,315,000.00	\$ 1,010,156.26	\$ 7,325,156.26	\$ 5,990,000.00	\$ 1,434,525.00	\$ 7,424,525.00	\$ 6,180,000.00	\$ 1,625,596.25	\$ 7,805,596.25

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
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	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-
	\$ 925,000.00	\$ 57,990.66	\$ 982,990.66	\$ 1,150,000.00	\$ 132,600.00	\$ 1,282,600.00	\$ 1,350,000.00	\$ 346,375.00	\$ 1,696,375.00

CITY OF HENDERSON

DETAIL OF OUTSTANDING DEBT

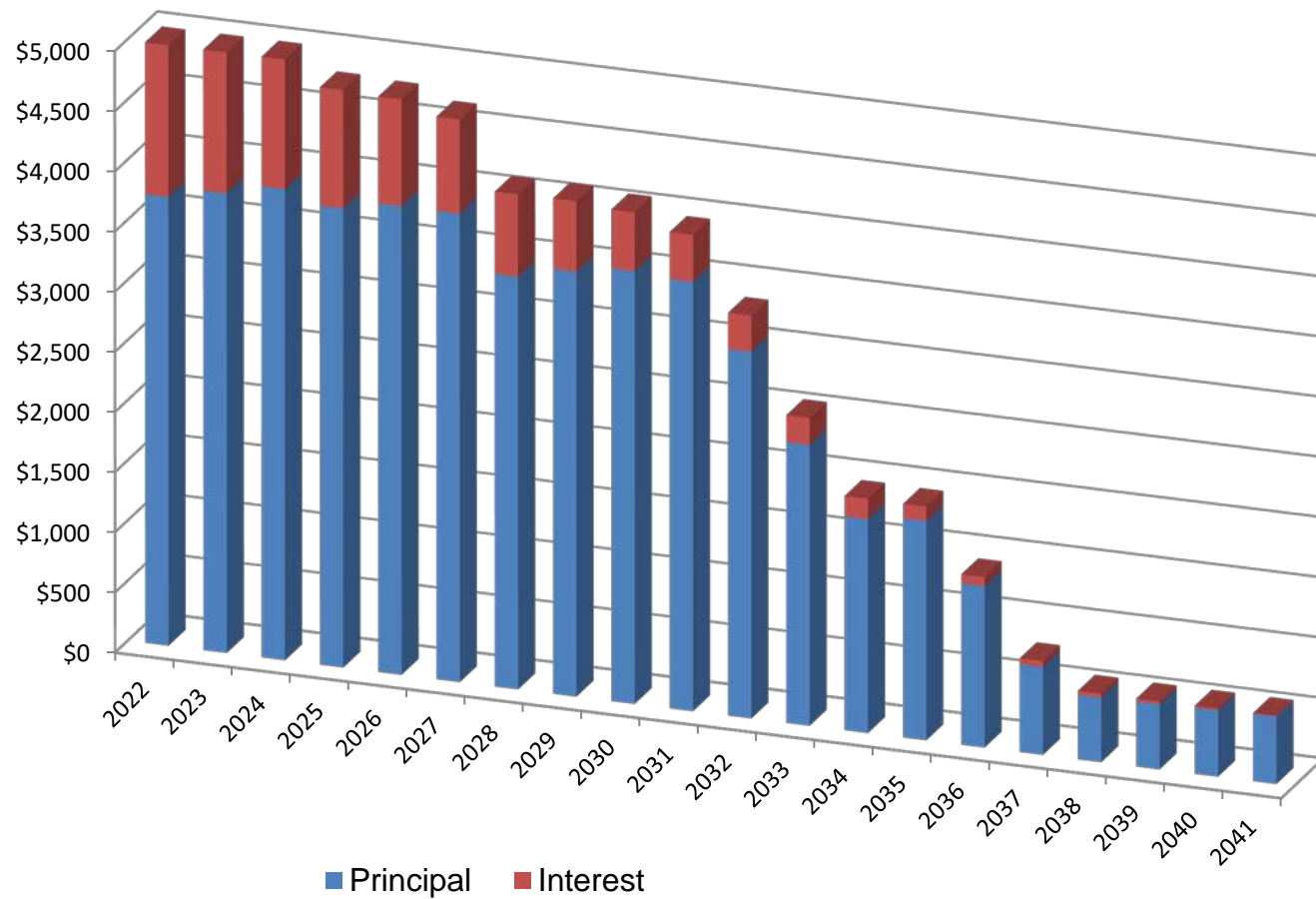
	\$8,315,000 General Obligation Bonds Series 2016B 2.0% - 2.75%			\$3,155,000 General Obligation Bonds Series 2017A 2.0% - 3.0%			\$2,390,000 General Obligation Bonds Series 2017B 3.00%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2022	\$ 510,000.00	\$ 110,700.00	\$ 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	-	-	-
2038	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-
	\$ 5,565,000.00	\$ 615,125.00	\$ 6,180,125.00	\$ 2,665,000.00	\$ 729,900.00	\$ 3,394,900.00	\$ 1,535,000.00	\$ 143,025.00	\$ 1,678,025.00

CITY OF HENDERSON

DETAIL OF OUTSTANDING DEBT

	\$2,250,000 General Obligation Bonds Series 2017C 3.00%			\$9,625,000 General Obligation Bonds Series 2020A 1.0% - 3.0%			TOTAL		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2022	\$ 180,000.00	\$ 34,950.00	\$ 214,950.00	\$ 385,000.00	\$ 183,675.00	\$ 568,675.00	\$ 3,730,000.00	\$ 1,262,018.77	\$ 4,992,018.77
2023	190,000.00	29,550.00	219,550.00	395,000.00	171,975.00	566,975.00	3,820,000.00	1,172,596.90	4,992,596.90
2024	190,000.00	23,850.00	213,850.00	405,000.00	159,975.00	564,975.00	3,915,000.00	1,078,990.64	4,993,990.64
2025	200,000.00	18,150.00	218,150.00	420,000.00	147,600.00	567,600.00	3,815,000.00	984,300.63	4,799,300.63
2026	200,000.00	12,150.00	212,150.00	430,000.00	134,850.00	564,850.00	3,895,000.00	887,829.38	4,782,829.38
2027	205,000.00	6,150.00	211,150.00	445,000.00	121,725.00	566,725.00	3,890,000.00	786,116.88	4,676,116.88
2028	-	-	-	460,000.00	108,150.00	568,150.00	3,430,000.00	683,632.50	4,113,632.50
2029	-	-	-	475,000.00	94,125.00	569,125.00	3,530,000.00	587,195.00	4,117,195.00
2030	-	-	-	485,000.00	84,575.00	569,575.00	3,595,000.00	490,345.00	4,085,345.00
2031	-	-	-	485,000.00	79,725.00	564,725.00	3,565,000.00	393,726.25	3,958,726.25
2032	-	-	-	495,000.00	74,701.25	569,701.25	3,045,000.00	301,923.75	3,346,923.75
2033	-	-	-	500,000.00	69,227.50	569,227.50	2,330,000.00	227,290.00	2,557,290.00
2034	-	-	-	505,000.00	63,196.25	568,196.25	1,775,000.00	170,771.25	1,945,771.25
2035	-	-	-	510,000.00	56,597.50	566,597.50	1,820,000.00	119,535.00	1,939,535.00
2036	-	-	-	520,000.00	49,515.00	569,515.00	1,340,000.00	75,077.50	1,415,077.50
2037	-	-	-	525,000.00	41,937.50	566,937.50	730,000.00	48,087.50	778,087.50
2038	-	-	-	535,000.00	33,720.00	568,720.00	535,000.00	33,720.00	568,720.00
2039	-	-	-	540,000.00	24,850.00	564,850.00	540,000.00	24,850.00	564,850.00
2040	-	-	-	550,000.00	15,310.00	565,310.00	550,000.00	15,310.00	565,310.00
2041	-	-	-	560,000.00	5,180.00	565,180.00	560,000.00	5,180.00	565,180.00
	\$ 1,165,000.00	\$ 124,800.00	\$ 1,289,800.00	\$ 9,625,000.00	\$ 1,720,610.00	\$ 11,345,610.00	\$ 50,410,000.00	\$ 9,348,496.95	\$ 59,758,496.95

**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%			\$7,790,000 General Obligation Bonds Series 2015A 2.0% - 3.75%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2022	\$ 198,329.00	\$ 8,872.95	\$ 207,201.95	\$ 100,000.00	\$ 45,916.26	\$ 145,916.26	\$ 241,386.40	\$ 126,360.46	\$ 367,746.86
2023	55,798.00	4,991.29	60,789.29	100,000.00	42,916.26	142,916.26	248,486.00	121,461.73	369,947.73
2024	58,183.00	3,102.74	61,285.74	105,000.00	39,775.63	144,775.63	252,035.80	116,456.51	368,492.31
2025	60,597.00	1,060.45	61,657.45	110,000.00	36,347.50	146,347.50	259,135.40	111,344.80	370,480.20
2026	-	-	-	110,000.00	32,580.00	142,580.00	262,685.20	105,995.25	368,680.45
2027	-	-	-	115,000.00	28,300.00	143,300.00	269,784.80	99,527.52	369,312.32
2028	-	-	-	120,000.00	23,600.00	143,600.00	276,884.40	91,664.71	368,549.11
2029	-	-	-	125,000.00	18,700.00	143,700.00	287,533.80	83,198.44	370,732.24
2030	-	-	-	130,000.00	13,600.00	143,600.00	294,633.40	74,465.93	369,099.33
2031	-	-	-	135,000.00	8,300.00	143,300.00	305,282.80	65,085.58	370,368.38
2032	-	-	-	140,000.00	2,800.00	142,800.00	315,932.20	54,990.84	370,923.04
2033	-	-	-	-	-	-	326,581.60	44,141.76	370,723.36
2034	-	-	-	-	-	-	337,231.00	32,525.04	369,756.04
2035	-	-	-	-	-	-	347,880.40	20,100.74	367,981.14
2036	-	-	-	-	-	-	362,079.60	6,788.99	368,868.59
2037	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-
	\$ 372,907.00	\$ 18,027.43	\$ 390,934.43	\$ 1,290,000.00	\$ 292,835.65	\$ 1,582,835.65	\$ 4,387,552.80	\$ 1,154,108.31	\$ 5,541,661.11

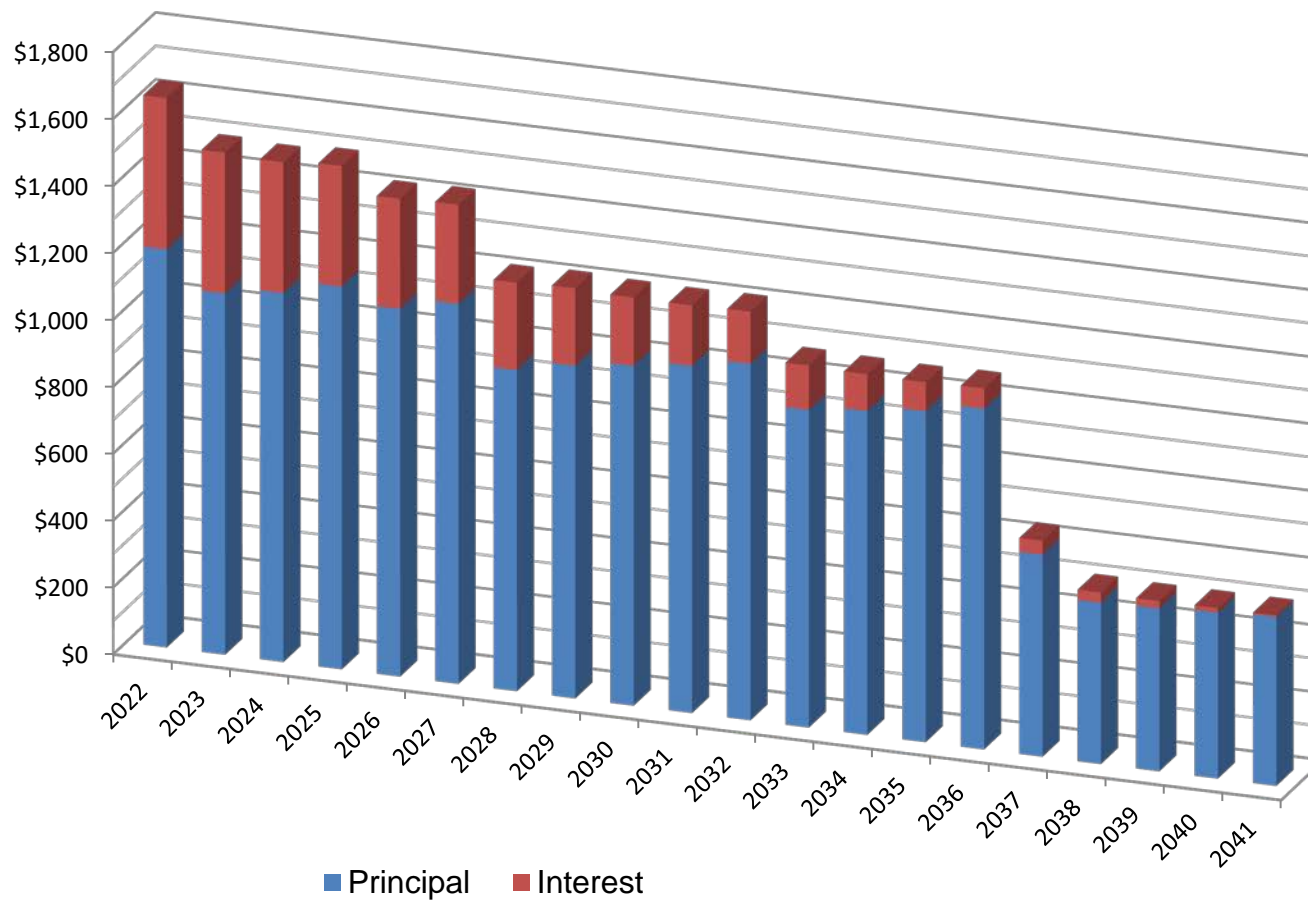
**CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT
NET OF HENDERSON WATER UTILITY**

	\$1,685,000 General Obligation Bonds Series 2016A 2.0% - 2.75%			\$3,155,000 General Obligation Bonds Series 2017A 2.0% - 3.0%			\$2,230,000 General Obligation Bonds Series 2017C 3.00%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2022	\$ 40,914.75	\$ 20,307.35	\$ 61,222.10	\$ 82,622.80	\$ 50,813.02	\$ 133,435.82	\$ 180,000.00	\$ 34,950.00	\$ 214,950.00
2023	43,642.40	19,489.06	63,131.46	85,800.60	48,334.34	134,134.94	190,000.00	29,550.00	219,550.00
2024	43,642.40	18,616.21	62,258.61	88,978.40	45,760.32	134,738.72	190,000.00	23,850.00	213,850.00
2025	43,642.40	17,743.36	61,385.76	92,156.20	43,090.97	135,247.17	200,000.00	18,150.00	218,150.00
2026	43,642.40	16,870.52	60,512.92	95,334.00	40,326.28	135,660.28	200,000.00	12,150.00	212,150.00
2027	46,370.05	15,779.46	62,149.51	98,511.80	37,466.26	135,978.06	205,000.00	6,150.00	211,150.00
2028	46,370.05	14,620.20	60,990.25	101,689.60	34,510.91	136,200.51	-	-	-
2029	49,097.70	13,460.95	62,558.65	104,867.40	31,460.22	136,327.62	-	-	-
2030	49,097.70	12,233.51	61,331.21	104,867.40	28,314.20	133,181.60	-	-	-
2031	51,825.35	10,760.58	62,585.93	108,045.20	25,168.18	133,213.38	-	-	-
2032	51,825.35	9,205.82	61,031.17	111,223.00	21,926.82	133,149.82	-	-	-
2033	54,553.00	7,651.06	62,204.06	117,578.60	18,590.13	136,168.73	-	-	-
2034	54,553.00	6,014.47	60,567.47	120,756.40	15,062.77	135,819.17	-	-	-
2035	57,280.65	4,105.11	61,385.76	123,934.20	11,440.08	135,374.28	-	-	-
2036	60,008.30	2,100.29	62,108.59	127,112.00	7,722.05	134,834.05	-	-	-
2037	-	-	-	130,289.80	3,908.69	134,198.49	-	-	-
2038	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-
	\$ 736,465.50	\$ 188,957.95	\$ 925,423.45	\$ 1,693,767.40	\$ 463,895.24	\$ 2,157,662.64	\$ 1,165,000.00	\$ 124,800.00	\$ 1,289,800.00

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

	\$9,625,000 - 40% General Obligation Bonds Series 2020A 1.0% - 3.0%			TOTAL			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	FISCAL YEAR
2022	\$ 346,500.00	\$ 165,307.50	\$ 511,807.50	\$ 1,189,752.95	\$ 452,527.54	\$ 1,642,280.49	2022
2023	355,500.00	154,777.50	510,277.50	1,079,227.00	421,520.18	1,500,747.18	2023
2024	364,500.00	143,977.50	508,477.50	1,102,339.60	391,538.91	1,493,878.51	2024
2025	378,000.00	132,840.00	510,840.00	1,143,531.00	360,577.08	1,504,108.08	2025
2026	387,000.00	121,365.00	508,365.00	1,098,661.60	329,287.05	1,427,948.65	2026
2027	400,500.00	109,552.50	510,052.50	1,135,166.65	296,775.73	1,431,942.38	2027
2028	414,000.00	97,335.00	511,335.00	958,944.05	261,730.82	1,220,674.87	2028
2029	427,500.00	84,712.50	512,212.50	993,998.90	231,532.11	1,225,531.01	2029
2030	436,500.00	76,117.50	512,617.50	1,015,098.50	204,731.14	1,219,829.64	2030
2031	436,500.00	71,752.50	508,252.50	1,036,653.35	181,066.84	1,217,720.19	2031
2032	445,500.00	67,231.13	512,731.13	1,064,480.55	156,154.60	1,220,635.15	2032
2033	450,000.00	62,304.75	512,304.75	948,713.20	132,687.70	1,081,400.90	2033
2034	454,500.00	56,876.63	511,376.63	967,040.40	110,478.91	1,077,519.31	2034
2035	459,000.00	50,937.75	509,937.75	988,095.25	86,583.69	1,074,678.94	2035
2036	468,000.00	44,563.50	512,563.50	1,017,199.90	61,174.84	1,078,374.74	2036
2037	472,500.00	37,743.75	510,243.75	602,789.80	41,652.44	644,442.24	2037
2038	481,500.00	30,348.00	511,848.00	481,500.00	30,348.00	511,848.00	2038
2039	486,000.00	22,365.00	508,365.00	486,000.00	22,365.00	508,365.00	2039
2040	495,000.00	13,779.00	508,779.00	495,000.00	13,779.00	508,779.00	2040
2041	504,000.00	4,662.00	508,662.00	504,000.00	4,662.00	508,662.00	2041
	\$ 8,662,500.00	\$ 1,548,549.00	\$ 4,538,244.00	\$ 18,308,192.70	\$ 3,791,173.59	\$ 22,099,366.29	

**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)	\$ 53,315,027	60.00% (b)	\$ 31,989,016
Henderson County (d)			
Henderson County Public Properties Corp.	5,445,187	60.00% (b)	<u>3,267,112</u>
Subtotal, overlapping debt			\$ 35,256,128
City direct debt			<u>44,553,065</u>
Total direct and overlapping debt			<u><u>\$ 79,809,193</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 2020.
- d) Obtained from the Henderson County Treasurer's Office, does not include Judicial Center or Airport debt.

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 ^{a)}	Per Capita	Per Capita Income	Percentage of Personal Income
	General Obligation Bonds					Bond Anticipation Note	Capital Leases	General Obligation Contracts	Capital Leases				
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	1,771,066,893	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 ^{b)}	-	51,680,375	1,775	36,794	4.83%
2019	47,920,000	1,974,816,775	2.43%	28,432	1,685	-	-	240,519	-	48,160,519	1,694	38,069	4.45%
2020	44,390,000	2,022,845,433	2.19%	28,757	1,544	-	-	163,065	-	44,553,065	1,549	39,891	3.88%

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

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

b) 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									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Bonded										
General bonded debt outstanding	\$ 18,000	\$ 29,125	\$ 37,395	\$ 35,500	\$ 41,590	\$ 52,230	\$ 54,745	\$ 51,365	\$ 47,920	\$ 44,390
Other bonded debt	-	-	-	-	-	-	-	-	-	-
Total bonded debt	18,000	29,125	37,395	35,500	41,590	52,230	54,745	51,365	47,920	44,390
Debt not bonded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315	\$ 241	\$ 163
Total Debt	\$ 18,000	\$ 29,125	\$ 37,395	\$ 35,500	\$ 41,590	\$ 52,230	\$ 54,745	\$ 51,680	\$ 48,161	\$ 44,553
Estimated actual property value	\$ 1,747,829	\$ 1,771,067	\$ 1,833,587	\$ 1,844,100	\$ 1,865,431	\$ 1,906,703	\$ 1,933,640	\$ 1,972,685	\$ 1,974,817	\$ 2,022,845
Percentage of estimated actual property value	1.03%	1.64%	2.04%	1.93%	2.23%	2.74%	2.83%	2.62%	2.44%	2.20%
Population	28,757	28,853	28,911	28,832	28,900	28,890	28,841	29,108	28,432	28,757
Per capita	\$ 626	\$ 1,009	\$ 1,293	\$ 1,231	\$ 1,439	\$ 1,808	\$ 1,898	\$ 1,765	\$ 1,685	\$ 1,544
Less: Amounts set aside to repay general debt	918	1,131	1,725	2,124	1,979	2,024	1,244	251	-	-
Total net debt applicable to debt limit	\$ 17,082	\$ 27,994	\$ 35,670	\$ 33,376	\$ 39,611	\$ 50,206	\$ 53,501	\$ 51,429	\$ 48,161	\$ 44,553
Legal Debt Limit (a)	\$ 107,909	\$ 109,530	\$ 110,129	\$ 110,727	\$ 112,183	\$ 113,954	\$ 115,339	\$ 118,293	\$ 120,719	\$ 122,562
Remaining debt limit	\$ 90,827	\$ 81,536	\$ 74,459	\$ 77,351	\$ 72,572	\$ 63,748	\$ 61,838	\$ 66,864	\$ 72,558	\$ 78,009
Percentage of remaining net debt limit	84.2%	74.4%	67.6%	69.9%	64.7%	55.9%	53.6%	56.5%	60.1%	63.6%
Percentage of net debt exhausted	15.8%	25.6%	32.4%	30.1%	35.3%	44.1%	46.4%	43.5%	39.9%	36.4%

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, 2021

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:		\$ 1,547,574,905
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>\$ 154,757,491</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	\$ 590,000
(b)	General Obligation Bonds, Series 2011A	1,290,000
(c)	Electric System Revenue Bonds, Series 2011A ("2011A ESR Bonds")	7,140,000
(d)	Electric System Revenue Bonds, Series 2011B ("2011B ESR Bonds")	2,265,000
(e)	General Obligation Bonds, Series 2012A	6,065,000
(f)	General Obligation Bonds, Series 2013A	6,315,000
(g)	General Obligation Bonds, Series 2014	5,990,000
(h)	General Obligation Bonds, Series 2015A	6,180,000
(i)	General Obligation Bonds, Series 2015B	925,000
(j)	General Obligation Bonds, Series 2015C	1,150,000
(k)	General Obligation Bonds, Series 2016A	1,350,000
(l)	General Obligation Bonds, Series 2016B	5,565,000
(m)	General Obligation Bonds, Series 2017A	2,665,000
(n)	General Obligation Bonds, Series 2017B	1,535,000
(o)	General Obligation Bonds, Series 2017C	1,165,000
(p)	General Obligation Bonds, Series 2020A	<u>9,625,000</u>
Total outstanding principal balance of all bonds, notes, commercial paper and other instruments:		<u>\$ 59,815,000</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	\$ (7,140,000)
(ii)	2011B ESR Bonds	<u>(2,265,000)</u>
Subtotal		(9,405,000)
(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:	-
Net Indebtedness subject to Constitutional Limit Pursuant to Section 158 of the Kentucky Constitution and KRS 66.041:		<u>\$ 50,410,000</u>
Legal Debt Margin (Maximum Permitted Indebtedness Less Net Indebtedness Subject to Constitutional Limit)		<u>\$ 104,347,491</u>

Total Authorized Positions by Fund

	Fiscal Year			Fiscal Year			Fiscal Year		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
	Full-Time			Part-Time			Temporary/Seasonal/On-Call/Reserve		
General Fund									
Administration	20.50	21.00	21.00	0.00	0.00	0.00	2.00	0.00	2.00
Finance	26.00	26.00	27.00	3.00	3.00	3.00	1.00	0.00	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	12.00	12.00	12.00	2.00	2.00	2.00	21.00	21.00	21.00
Police *	71.00 *	71.00 *	70.75 *	3.00	2.00	2.00	4.00	4.00	4.00
Public Works	22.25	22.75	22.75	0.00	0.00	0.00	0.00	0.00	0.00
General Fund Total	219.75	220.75	221.50	8.00	7.00	7.00	28.00	25.00	27.00
Gas System	25.00	25.00	26.00	0.00	0.00	0.00	2.00	2.00	3.00
Cemetery	4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Way Improvement	11.75	10.75	10.75	0.00	0.00	0.00	0.00	0.00	0.00
Mass Transit	13.00	13.00	13.00	1.00	1.00	1.00	2.00	2.00	2.00
Sanitation	17.50	15.50	15.50	0.00	0.00	0.00	3.00	3.00	3.00
Emergency Communications	16.00	16.00	16.25	0.00	0.00	0.00	4.00	4.00	2.00
GRAND TOTAL	307.00	305.00	307.00	9.00	8.00	8.00	39.00	36.00	37.00

Administration Department

PERSONNEL SCHEDULE City Manager	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<u>011</u>			
City Manager	1	1	1
Community Relations Mgr/Public Information Officer	1	1	1
Administrative Liaison	0.75	0	0
Administrative Secretary	0	0.5	0.5
Safety & Training Coordinator	0	1	1
Secretary, Senior	0.5	0	0
	3.25	3.5	3.5

PERSONNEL SCHEDULE City Attorney	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<u>012</u>			
City Attorney	1	1	1
Legal Secretary	1	1	1
Legal Secretary (Temporary)	0	0	1
	2	2	3

PERSONNEL SCHEDULE City Clerk	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<u>013</u>			
City Clerk	1	1	1
Administrative Secretary	0	0.5	0.5
	1	1.5	1.5

PERSONNEL SCHEDULE Community Development	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<u>017</u>			
Code Administrator	0.3	0.3	0.3
Community Development Specialist	1	1	1
	1.3	1.3	1.3

Administration Department

PERSONNEL SCHEDULE Human Resources	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<u>124</u>			
Human Resources Director	1	1	1
Human Resources Specialist	1	1	1
Safety & Training Coordinator	1	0	0
Benefits Coordinator	2	2	2
Benefits Coordinator (Temporary)	0	0	1
Human Resources Generalist	1	1	1
	6	5	6

PERSONNEL SCHEDULE Code Enforcement	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<u>233</u>			
Code Administrator	0.7	0.7	0.7
Administrative Liaison	0.25	1	1
Code Inspector	1	1	1
Property Maintenance Inspector	1	1	1
Secretary	1	1	1
	3.95	4.7	4.7

PERSONNEL SCHEDULE Engineering	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<u>377</u>			
Project Manager	1	1	1
Engineer	1	1	1
Administrative Secretary	1	1	1
Seasonal Engineering Intern	2	0	0
	4	3	3

Finance Department

PERSONNEL SCHEDULE Finance Administration	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<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	0.25	0.25	0.25
Account Technician, Senior (Temporary)	1	0	0
	7.25	6.25	6.25

PERSONNEL SCHEDULE Accounting	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<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 2021	Fiscal Year 2022	Fiscal Year 2022
<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	6
Account Representative (Part-time)	2	2	2
Office Assistant/Switchboard	1	1	1
	11.75	11.75	12.75

Information Technology Department

PERSONNEL SCHEDULE Information Technology	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<u>122</u>			
Information Technology Director	1	1	1
Assistant Information Technology Director	0	0	1
Application Development Manager	1	1	0
Programmer / Analyst	1	1	1
Network Administrator II	1	1	1
Network Administrator I	1	1	1
I.T. Support Specialist	1	1	1
	6	6	6

Fire Department

PERSONNEL SCHEDULE Fire <u>232</u>	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
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 2020	Fiscal Year 2021	Fiscal Year 2022
<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 Municipal Pool	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2022
<u>454</u>			
Recreation Program Manager	0.25	0.25	0.25
Head Lifeguard	1	1	1
Senior Lifeguard	1	1	1
Lifeguard	15	15	15
Cashier	2	2	2
Concession Worker	2	2	2
	21.25	21.25	21.25

PERSONNEL SCHEDULE Recreation	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<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 2020	Fiscal Year 2021	Fiscal Year 2022
<u>231</u>			
Police Chief	1	1	1
Deputy Police Chief	1	1	1
Police Major	2	2	2
Police Lieutenant	4	4	4
Police Sergeant	8	8	8
Police Officer (Investigations)	6	6	6
Police Officer * ^	40 ** ^	40 ** ^	40 * ^
Reserve Police Officer	4	4	4
Parking Enforcement Officer	1	1	1
School Crossing Guard	3	2	2
System Administrator	2	2	2
Administrative Secretary	1	1	1
Secretary, Senior	1	1	1
Secretary	1	2	1.75
Records Technician	1	1	1
Data Entry Operator	1	0	0
Office Assistant	1	1	1
	78	77	76.75

* 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 2020	Fiscal Year 2021	Fiscal Year 2022
<u>341</u>			
Public Works Director	1	1	1
Secretary, Senior	0	1	1
	1	2	2

PERSONNEL SCHEDULE Municipal Facilities	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<u>014</u>			
Municipal Facilities Superintendent	1	1	1
Secretary, Senior	0.5	0	0
Municipal Facilities Worker, Senior	1	1	1
Municipal Facilities Worker	3	3	3
Municipal Facilities Assistant	1	1	1
	6.5	6	6

PERSONNEL SCHEDULE Traffic Control	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<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 2020	Fiscal Year 2021	Fiscal Year 2022
<u>366</u>			
Garage Superintendent	1	1	1
Account Clerk	1	1	1
Vehicle Mechanic	4	4	4
Vehicle Servicer	1	1	1
Vehicle Servicer Helper	1	1	1
	8	8	8

Gas Department

PERSONNEL SCHEDULE Gas Administration	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<u>771</u>			
Gas System Director	1	1	1
Assistant Gas System Director	0	1	1
Gas Operations Manager	1	0	0
Administrative Secretary	1	1	1
Gas System Analyst	1	1	1
	4	4	4

PERSONNEL SCHEDULE Gas Distribution			
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<u>772</u>			
Gas Distribution Engineer	0	0	1
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
Temporary ERT Installer	0	0	1
	23	23	25

Cemetery Fund

PERSONNEL SCHEDULE Cemeteries	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<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 2020	Fiscal Year 2021	Fiscal Year 2022
<u>342</u>			
Street Superintendent	0.75	0.75	0.75
Heavy Equipment Operator, Senior	1	1	1
Heavy Equipment Operator	2	3	3
Crew Worker, Senior	3	3	3
Crew Worker	5	3	3
	11.75	10.75	10.75

Henderson Area Rapid Transit (HART) Fund

PERSONNEL SCHEDULE HART	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<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)	1	1	1
Bus Operator (On-Call)	2	2	2
Bus Preventive Maintenance Technician	1	1	1
	16	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	1	1
Secretary, Senior	0.5	0.5	0.5
Sanitation Equipment Operator Senior	0	0	1
Equipment Operator	4	4	3
Sanitation Worker, Senior	2	2	2
Sanitation Worker	7	7	7
Seasonal Sanitation Worker	3	3	3
	17	17.5	17.5

PERSONNEL SCHEDULE Landfill	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<u>345</u>			
Sanitation Superintendent	0.5	0	0
Heavy Equipment Operator	2	1	1
Scale Operator	0.25	0	0
	2.75	1	1

PERSONNEL SCHEDULE Transfer Station	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<u>346</u>			
Scale Operator	0.75	0	0
	0.75	0	0

911 Fund

PERSONNEL SCHEDULE 911	Authorized Positions		
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<u>018</u>			
Communications Director	1	1	1
Communications Supervisor	1	0	0
Lead Communications Officer	2	3	3
Communications Officer	12	12	12
On-Call CAD/GIS Programmer	0	0	1
Communications Officer (On-Call)	4	4	1
Secretary	0	0	0.25
	19	20	18.25

City of Henderson, Kentucky
Non-Hazardous: Grade & Salary Ranges
7/1/2021

Grade	Minimum Hourly	Minimum Annual	Midpoint Hourly	Midpoint Annual	Maximum Hourly	Maximum Annual
1	\$ 9.5277	\$ 19,817.62	\$ 11.4336	\$ 23,781.91	\$ 13.8149	\$ 28,735.07
2	10.0917	20,990.75	12.1094	25,187.65	14.6325	30,435.66
3	10.6551	22,162.66	12.7859	26,594.70	15.4501	32,136.29
4	11.2191	23,335.80	13.4623	28,001.67	16.2671	33,835.63
5	11.7825	24,507.68	14.1388	29,408.68	17.0847	35,536.25
6	12.3453	25,678.25	14.8152	30,815.69	17.9011	37,234.32
7	12.9099	26,852.68	15.4917	32,222.72	18.7193	38,936.20
8	13.4727	28,023.29	16.1675	33,628.45	19.5357	40,634.27
9	14.0367	29,196.44	16.8440	35,035.46	20.3533	42,334.89
10	14.6001	30,368.30	17.5204	36,442.49	21.1709	44,035.50
11	15.1641	31,541.43	18.1962	37,848.19	21.9873	45,733.56
12	15.7276	32,713.33	18.8733	39,256.47	22.8049	47,434.19
13	16.2910	33,885.19	19.5491	40,662.23	23.6219	49,133.53
14	16.8550	35,058.35	20.2256	42,069.26	24.4401	50,835.43
15	17.4184	36,230.20	20.9021	43,476.26	25.2559	52,532.24
16	17.9818	37,402.08	21.5779	44,882.01	26.0735	54,232.82
17	18.5458	38,575.24	22.2543	46,289.03	26.8911	55,933.45
18	19.1092	39,747.13	22.9308	47,696.02	27.7087	57,634.05
19	19.6726	40,918.99	23.6072	49,103.04	28.5257	59,333.41
20	20.2360	42,090.85	24.2837	50,510.04	29.3421	61,031.50
21	20.8000	43,263.99	24.9601	51,917.07	30.1603	62,733.37
22	21.3634	44,435.86	25.6360	53,322.80	30.9767	64,431.44
23	21.9268	45,607.75	26.3124	54,729.78	31.7942	66,132.04
24	22.4908	46,780.90	26.9889	56,136.82	32.6119	67,832.66
25	23.0542	47,952.78	27.6647	57,542.55	33.4288	69,532.00
26	23.6182	49,125.90	28.3417	58,950.82	34.2458	71,231.35
27	24.1810	50,296.51	29.2541	60,848.47	35.0628	72,930.70
28	24.7456	51,470.91	29.6940	61,763.60	35.8811	74,632.60
29	25.3084	52,641.53	30.3705	63,170.57	36.6968	76,329.38
30	25.8731	53,815.95	31.0469	64,577.62	37.5157	78,032.56
31	26.4358	54,986.52	31.7228	65,983.36	38.3320	79,730.62
32	26.9998	56,159.68	32.3992	67,390.33	39.1496	81,431.24
33	27.5633	57,331.56	33.0757	68,797.36	39.9666	83,130.58
34	28.1260	58,502.17	33.7521	70,204.38	40.7830	84,828.63
35	28.6907	59,676.58	34.4285	71,611.38	41.6012	86,530.54
36	29.2534	60,847.17	35.1044	73,017.13	42.4182	88,229.86
37	29.8181	62,021.58	35.7815	74,425.42	43.2358	89,930.49
38	30.3809	63,192.20	36.4573	75,831.15	44.0528	91,629.83
39	30.9449	64,365.35	37.1331	77,236.89	44.8698	93,329.18
40	31.5083	65,537.20	37.8102	78,645.18	45.6868	95,028.53
41	32.0717	66,709.08	38.4860	80,050.92	46.5038	96,727.88
42	32.6357	67,882.25	39.1625	81,457.93	47.3220	98,429.76
43	33.1991	69,054.11	39.8389	82,864.94	48.1384	100,127.82
44	33.7631	70,227.26	40.5154	84,271.94	48.9566	101,829.71
45	34.3265	71,399.12	41.1912	85,677.68	49.7730	103,527.78
46	34.8899	72,571.03	41.8676	87,084.69	50.5906	105,228.41
47	35.4533	73,742.88	42.5441	88,491.70	51.4082	106,929.01
48	36.0167	74,914.75	43.2205	89,898.71	52.2240	108,625.84
49	36.5807	76,087.92	43.8970	91,305.73	53.0422	110,327.71
50	37.1441	77,259.77	44.5728	92,711.45	53.8592	112,027.05

Fire Hazardous Duty Grade & Salary Ranges
Effective July 1, 2021

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
HD 1	\$ 19,488.64	\$ 20,139.93	\$ 20,788.03	\$ 21,432.94	\$ 22,081.04	\$ 22,460.33	\$ 23,101.00	\$ 23,746.97	\$ 23,772.47	\$ 24,373.82
HD 2	21,911.04	22,432.71	23,158.37	23,772.47	24,042.33	24,749.93	25,457.52	26,165.12	26,872.72	27,580.31
HD 3	23,907.40	24,704.24	25,501.09	26,297.93	27,094.77	27,891.61	28,688.46	29,485.30	30,282.14	31,078.98
HD 4	26,838.72	27,733.31	28,627.90	29,522.48	30,417.07	31,311.66	32,206.25	33,100.84	33,995.43	34,890.02
HD 5	30,027.15	31,027.99	32,028.82	33,029.65	34,030.49	35,031.32	36,032.16	37,032.99	38,033.82	39,034.66
HD 6	33,471.64	34,587.22	35,702.79	36,818.37	37,933.95	39,049.53	40,165.11	41,280.69	42,396.27	43,511.85
HD 7	37,195.55	38,435.43	39,675.32	40,915.21	42,155.09	43,394.98	44,634.87	45,874.76	47,114.64	48,354.53
HD 8	41,192.51	42,565.20	43,937.90	45,310.59	46,683.28	48,055.98	49,428.67	50,801.37	52,174.06	53,546.75
HD 9	45,497.58	47,013.71	48,529.83	50,045.96	51,562.09	53,078.21	54,594.34	56,110.46	57,626.59	59,142.71
HD 10	50,103.33	51,773.51	53,443.70	55,113.88	56,784.06	58,454.24	60,124.42	61,794.61	63,464.79	65,134.97
HD 11	55,046.94	56,881.81	58,716.67	60,551.53	62,386.39	64,221.26	66,056.12	67,890.98	69,725.85	71,560.71
HD 12	65,979.62	68,178.91	70,378.19	72,577.48	74,776.76	76,976.05	79,175.34	81,374.62	83,573.91	85,773.19
HD 13	78,458.18	81,073.95	83,689.71	86,305.48	88,921.25	91,537.02	94,152.79	96,768.56	99,384.32	102,000.09
HD 14	92,713.16	95,803.85	98,894.53	101,985.22	105,075.90	108,166.59	111,257.28	114,347.96	117,438.65	120,529.34
HD 15	109,056.93	112,692.66	116,328.38	119,964.11	123,599.84	127,235.56	130,871.29	134,507.02	138,142.74	141,778.47

Fire Hazardous Duty Pay Progression

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

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

Fire 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

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

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

Police 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
PHD 1	\$ 23,497.29	\$ 24,142.12	\$ 24,783.81	\$ 25,422.33	\$ 26,064.01	\$ 26,439.55	\$ 27,073.87	\$ 27,713.45	\$ 27,738.70	\$ 28,334.09
PHD 2	25,895.70	26,412.20	27,130.68	27,738.70	28,005.89	28,706.48	29,407.07	30,107.66	30,808.25	31,508.84
PHD 3	27,872.29	28,661.25	29,450.20	30,239.15	31,028.11	31,817.06	32,606.01	33,394.96	34,183.92	34,972.87
PHD 4	30,774.59	31,660.32	32,546.05	33,431.78	34,317.51	35,203.24	36,088.98	36,974.71	37,860.44	38,746.17
PHD 5	33,931.45	34,922.38	35,913.30	36,904.23	37,895.15	38,886.08	39,877.00	40,867.93	41,858.85	42,849.78
PHD 6	37,341.83	38,446.37	39,550.90	40,655.44	41,759.97	42,864.50	43,969.04	45,073.57	46,178.11	47,282.64
PHD 7	41,028.87	42,256.48	43,484.10	44,711.71	45,939.32	47,166.93	48,394.54	49,622.15	50,849.76	52,077.37
PHD 8	44,986.26	46,345.36	47,704.47	49,063.57	50,422.67	51,781.78	53,140.88	54,499.98	55,859.09	57,218.19
PHD 9	49,248.71	50,749.83	52,250.94	53,752.06	55,253.17	56,754.28	58,255.40	59,756.51	61,257.63	62,758.74
PHD 10	53,808.86	55,462.51	57,116.15	58,769.80	60,423.44	62,077.09	63,730.73	65,384.38	67,038.02	68,691.67
PHD 11 *	58,703.52	60,520.22	62,336.92	64,153.61	65,970.31	67,787.00	69,603.70	71,420.39	73,237.09	75,053.79
PHD 12	69,527.96	71,705.47	73,882.98	76,060.49	78,238.00	80,415.51	82,593.02	84,770.53	86,948.04	89,125.55
PHD 13	81,882.96	84,472.83	87,062.70	89,652.57	92,242.44	94,832.31	97,422.18	100,012.05	102,601.92	105,191.79
PHD 14	95,996.81	99,056.89	102,116.98	105,177.06	108,237.15	111,297.23	114,357.32	117,417.41	120,477.49	123,537.58
PHD 15	112,178.76	115,778.49	119,378.22	122,977.95	126,577.68	130,177.41	133,777.14	137,376.86	140,976.59	144,576.32

Police Hazardous Duty Pay Progression

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

Police Sergeant	Pay Progression
Year 1 (12 months step)	PHD 9-Step 1
Year 2 (12 months step)	PHD 9-Step 2
Year 3 (24 months step)	PHD 9-Step 3
Year 5 (24 months step)	PHD 9-Step 4
Year 7 (24 months step)	PHD 9-Step 5
Year 9 (12 months step)	PHD 9-Step 6
Year 10 (12 months step)	PHD 11-Step 1
Year 11 (24 months step)	PHD 11-Step 2
Year 13 (24 months step)	PHD 11-Step 3
Year 15 (24 months step)	PHD 11-Step 4
Year 17 (24 months step)	PHD 11-Step 5
Year 19 (12 months step)	PHD 11-Step 6
Year 20 (maximum step)	PHD 12-Step 1

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

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

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

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

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 PHD11/Step1 pay rate.

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
0066	10	HWU Secretary, Part-time	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
4205	11	HWU Vehicle Mechanic I	N
0302	11	Inventory Control Technician	N
4042	11	Sanitation Equipment Operator, Senior	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
4361	12	HWU Utility System Worker II	N
0061	12	Secretary, Senior	N
3104	13	Engineering Technician	N
4348	13	HWU Purchasing Aide	N
6104	13	Municipal Facilities Worker I	N
1202	13	Property Maintenance Inspector	N

City of Henderson, Kentucky Job Classifications & Grades

<u>Code</u>	<u>Grade</u>	<u>Classification Title</u>	<u>FLSA</u>
4039	13	Traffic Control Supervisor	N
3303	13	Utilities Servicer	N
0305	14	Account Technician, Senior	N
1309	14	Communications Officer	N
1307	14	Communications Officer, On Call	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
1308	14	On-Call CAD/GIS Programmer	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
8100	16	Community Development Specialist	N
4326	16	HWU Maintenance Technician II	N
4206	16	HWU Mechanic	N
4207	16	HWU Vehicle Mechanic II	N
4206	16	Vehicle Mechanic	N
1312	17	Communications Officer, Lead	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 I	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
6105	18	Municipal Facilities Worker 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
6108	22	Municipal Facilities Worker, Senior II	N

City of Henderson, Kentucky Job Classifications & Grades

<u>Code</u>	<u>Grade</u>	<u>Classification Title</u>	<u>FLSA</u>
0214	22	Network Administrator I	N
4359	23	HWU Automation Specialist - Lead	N
6107	23	Municipal Facilities Worker III	N
4347	24	HWU Maintenance Supervisor	N
4323	24	HWU Treatment Operator Chief	N
4101	24	Parks and Cemeteries Superintendent	E
4328	25	HWU Purchasing Manager	E
0221	25	Programmer/Analyst	N
0213	26	Network Administrator II	N
7010	26	Recreation Program Manager	E
6109	27	Municipal Facilities Worker, Senior III	N
4106	28	Garage Superintendent	E
0020	29	City Clerk	E
1210	30	Code Administrator	E
2310	31	Engineer	E
3007	31	Gas Distribution Engineer	E
3006	31	Gas Distribution Superintendent	E
2310	31	HWU Engineer	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
0019	32	Safety & Training Coordinator	E
4331	33	HWU Information System 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
0228	38	Assistant IT Director	E
4308	40	HWU Chief Engineer	E
0520	45	Director, Human Resources	E
3021	47	Assistant Gas System Director	E
0321	50	Director, Finance	E
3020	50	Director, Gas System	E
1100	HD7	Firefighter-In-Training (hourly)	N
1101	HD7	Firefighter-In-Training (shift)	N
1102	HD7, HD9, HD11	Firefighter	N
1103	HD8, HD10	Fire Driver - Engineer	N
1104	HD9, HD11, HD12	Fire Lieutenant	N
1106	HD10	Fire Captain	N
1110	HD12	Assistant Fire Chief	N
1120	HD13	Fire Chief	E
1004	PHD7, PHD9, PHD11	Police Officer	N
1008	PHD9, PHD11, PHD12	Police Sergeant	N
1012	PHD11	Police Lieutenant	E
1014	PHD12	Police Major	E
1016	PHD13	Deputy Police Chief	E
1020	PHD14	Police Chief	E

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
0315	36	Assistant Finance Director	E
1110	HD12	Assistant Fire Chief	N
3021	47	Assistant Gas System Director	E
0228	38	Assistant IT Director	E
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
1309	14	Communications Officer	N
1312	17	Communications Officer, Lead	N
1307	14	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	PHD13	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
3007	31	Gas Distribution Engineer	E
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
2310	31	HWU Engineer	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
0066	10	HWU Secretary, Part-time	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

City of Henderson, Kentucky Job Classifications & Grades

<u>Code</u>	<u>Grade</u>	<u>Classification Title</u>	<u>FLSA</u>
4313	15	HWU Utility Locator/Geospatial Technician	N
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
4361	12	HWU Utility System Worker II	N
4319	14	HWU Utility System Worker III	N
4205	11	HWU Vehicle Mechanic I	N
4207	16	HWU Vehicle Mechanic II	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 I	N
6105	18	Municipal Facilities Worker II	N
6107	23	Municipal Facilities Worker III	N
6106	17	Municipal Facilities Worker, Senior I	N
6108	22	Municipal Facilities Worker, Senior II	N
6109	27	Municipal Facilities Worker, Senior III	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
1308	14	On-Call CAD/GIS Programmer	N
P			
1000	8	Parking Enforcement Officer	N
4101	24	Parks and Cemeteries Superintendent	E
1020	PHD14	Police Chief	E
1012	PHD11	Police Lieutenant	E
1014	PHD12	Police Major	E
1004	PHD7, PHD9, PHD11	Police Officer	N
1008	PHD9, PHD11, PHD12	Police Sergeant	N
0221	25	Programmer/Analyst	N
1202	13	Property Maintenance Inspector	N

City of Henderson, Kentucky Job Classifications & Grades

<u>Code</u>	<u>Grade</u>	<u>Classification Title</u>	<u>FLSA</u>
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
S			
0019	32	Safety & Training Coordinator	E
4042	11	Sanitation Equipment Operator, Senior	N
4108	31	Sanitation Superintendent	E
4001	7	Sanitation Worker	N
4002	8	Sanitation Worker, Senior	N
4009	9	Scale Operator	N
1001	5	School Crossing Guard	N
0060	10	Secretary	N
0061	12	Secretary, Senior	N
4110	31	Street Superintendent	E
0212	18	System Administrator	N
T			
4039	13	Traffic Control Supervisor	N
4211	17	Transit Mechanic Supervisor	N
3711	31	Transit Superintendent	E
U			
3309	20	Utility Billing Supervisor	N
3303	13	Utilities Servicer	N
V			
4206	16	Vehicle Mechanic	N
4203	8	Vehicle Servicer	N
4202	6	Vehicle Servicer Helper	N

GENERAL FUND REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 21,227,001	\$ 21,344,527	\$ 22,551,108	\$ 21,632,300	\$ 22,845,500	\$ 1,213,200	5.6%
Service Charges & Fees	443,559	396,991	413,220	453,300	426,300	(27,000)	-6.0%
Fines	25,185	15,905	8,935	18,000	18,000	-	0.0%
Licenses & Permits	88,147	74,550	59,587	80,000	81,100	1,100	1.4%
Rents & Concessions	115,531	84,802	83,721	103,000	95,800	(7,200)	-7.0%
Sales of Surplus Property	22,249	135,652	12,904	21,000	21,000	-	0.0%
Interest	423,141	420,459	23,251	26,450	12,400	(14,050)	-53.1%
Federal Grants	12,010	1,414,929	1,580,668	958,000	20,700	(937,300)	-97.8%
State Grants and Aid	648,136	757,506	650,715	701,750	717,500	15,750	2.2%
Local Reimbursement	2,856,471	2,949,276	2,997,722	2,923,000	3,115,000	192,000	6.6%
Other	105,043	404,945	91,028	73,500	82,000	8,500	11.6%
In Lieu of Tax Payments	3,079,933	3,133,049	3,187,358	3,182,700	3,234,700	52,000	1.6%
Total Revenue	\$ 29,046,406	\$ 31,132,591	\$ 31,660,217	\$ 30,173,000	\$ 30,670,000	\$ 497,000	1.6%
Expenditures:							
Personnel Services	\$ 19,065,333	\$ 19,172,312	\$ 19,511,320	\$ 20,405,890	\$ 21,856,530	\$ 1,450,640	7.1%
Supplies	835,730	664,249	830,424	986,240	913,900	(72,340)	-7.3%
Maintenance	1,023,100	830,808	1,173,357	1,182,210	930,700	(251,510)	-21.3%
Services	3,140,495	2,525,561	3,088,839	3,190,460	3,046,740	(143,720)	-4.5%
Sundry	529,905	562,283	386,967	560,470	421,040	(139,430)	-24.9%
Capital	345,395	780,113	891,876	1,547,000	656,000	(891,000)	-57.6%
Transfers	5,333,802	4,494,206	4,577,434	5,160,730	4,645,090	(515,640)	-10.0%
Total Expenditures	\$ 30,273,760	\$ 29,029,532	\$ 30,460,217	\$ 33,033,000	\$ 32,470,000	\$ (563,000)	-1.7%
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,227,354)	\$ 2,103,059	\$ 1,200,000	\$ (2,860,000)	\$ (1,800,000)		
Fund Balance 7/1	\$ 10,202,736	\$ 8,975,382	\$ 11,078,441	\$ 11,078,441	\$ 12,278,441		
Fund Balance 6/30	\$ 8,975,382	\$ 11,078,441	\$ 12,278,441	\$ 8,218,441	\$ 10,478,441		

GAS FUND REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
Gas Sales	\$ 14,815,764	\$ 11,619,202	\$ 13,310,000	\$ 14,080,000	\$ 14,520,000	\$ 440,000	3.1%
Penalties	73,889	61,777	40,000	50,000	50,000	-	0.0%
Taxable Sales	614	-	-	-	-	-	N/A
Service / Main Lines	6,385	7,483	29,000	4,000	4,000	-	0.0%
Service Charges	5,725	7,375	6,000	6,000	6,000	-	0.0%
Interest	175,144	192,643	50,000	50,400	55,000	4,600	9.1%
Other	115,074	118,121	510,700	313,000	173,000	(140,000)	-44.7%
Sale of Surplus Property	8,895	2,706	1,500	3,600	2,000	(1,600)	-44.4%
PEAK Rebate	321,496	570,831	805,000	689,000	650,000	(39,000)	-5.7%
Total Revenue	\$ 15,522,986	\$ 12,581,029	\$ 14,752,200	\$ 15,196,000	\$ 15,460,000	\$ 264,000	1.7%
Expenditures:							
Personnel Services	\$ 1,744,643	\$ 2,328,047	\$ 1,993,534	\$ 2,014,220	\$ 2,108,720	\$ 94,500	4.7%
Cost of Natural Gas	10,280,365	7,178,038	8,776,000	9,500,000	9,875,000	375,000	3.9%
Supplies	91,630	77,216	83,349	114,710	110,960	(3,750)	-3.3%
Maintenance	390,287	377,674	311,720	377,270	522,220	144,950	38.4%
Services	179,068	210,970	187,310	231,130	334,040	102,910	44.5%
Sundry	2,735,794	2,800,282	2,698,393	2,542,170	2,532,060	(10,110)	-0.4%
Capital	6,822	8,615	486,700	561,500	225,000	(336,500)	-59.9%
Transfers	181,057	181,769	179,252	180,000	178,000	(2,000)	-1.1%
Total Expenditures	\$ 15,609,666	\$ 13,162,611	\$ 14,716,258	\$ 15,521,000	\$ 15,886,000	\$ 365,000	2.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ (86,680)	\$ (581,582)	\$ 35,942	\$ (325,000)	\$ (426,000)		
Fund Balance 7/1	\$ 5,313,759	\$ 5,227,079	\$ 4,645,497	\$ 4,645,497	\$ 4,681,439		
Fund Balance 6/30	\$ 5,227,079	\$ 4,645,497	\$ 4,681,439	\$ 4,320,497	\$ 4,255,439		

PUBLIC WAY IMPROVEMENT FUND REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 751	\$ 591	\$ 162	\$ -	\$ -	\$ -	N/A
Municipal Aid	569,336	545,949	522,724	522,000	566,000	44,000	8.4%
Local Gov't Economic Assist.	36,326	35,572	12,862	28,000	13,000	(15,000)	-53.6%
Henderson Water Utility	93,989	146,676	82,448	90,000	90,000	-	0.0%
Miscellaneous	5,042	9,884	5,713	6,000	6,000	-	0.0%
Transfer from General	839,000	1,081,000	1,060,000	1,133,000	1,252,000	119,000	10.5%
Total Revenue	\$ 1,544,444	\$ 1,819,672	\$ 1,683,909	\$ 1,779,000	\$ 1,927,000	\$ 148,000	8.3%
Expenditures:							
Personnel Services	\$ 644,690	\$ 675,926	\$ 703,989	\$ 713,760	\$ 756,560	\$ 42,800	6.0%
Supplies	56,952	51,789	63,718	91,400	88,560	(2,840)	-3.1%
Maintenance	1,006,301	655,157	895,300	938,500	1,058,500	120,000	12.8%
Services	6,948	3,077	4,085	6,060	5,930	(130)	-2.1%
Sundry	29,149	29,231	16,613	29,280	17,450	(11,830)	-40.4%
Total Expenditures	\$ 1,744,040	\$ 1,415,180	\$ 1,683,705	\$ 1,779,000	\$ 1,927,000	\$ 148,000	8.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ (199,596)	\$ 404,492	\$ 204	\$ -	\$ -		
Fund Balance 7/1	\$ (166,068)	\$ (365,664)	\$ 38,828	\$ 38,828	\$ 39,032		
Fund Balance 6/30	\$ (365,664)	\$ 38,828	\$ 39,032	\$ 38,828	\$ 39,032		

SANITATION FUND REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
Collection Fees	\$ 2,588,739	\$ 3,321,470	\$ 3,184,705	\$ 3,071,000	\$ 3,168,000	\$ 97,000	3.2%
Transfer Station Fees	565,998	322,070	489,870	614,000	481,000	(133,000)	-21.7%
Recycling Fees	112,721	28,499	-	-	-	-	N/A
Interest	111,358	109,836	6,884	67,000	15,000	(52,000)	-77.6%
Sale of Scrap and Equipment	13,280	54,367	8,062	175,000	-	(175,000)	-100.0%
Revenue from County	158,640	111,480	114,264	-	117,000	117,000	N/A
Other	10,526	9,661	5,911	7,000	7,000	-	0.0%
Total Revenue	\$ 3,561,262	\$ 3,957,383	\$ 3,809,696	\$ 3,934,000	\$ 3,788,000	\$ (146,000)	-3.7%
Expenditures:							
Personnel Services	\$ 1,148,862	\$ 1,338,007	\$ 965,951	\$ 1,062,910	\$ 1,083,870	\$ 20,960	2.0%
Supplies	75,520	60,987	60,300	79,860	74,680	(5,180)	-6.5%
Maintenance	123,694	110,223	68,987	92,860	94,140	1,280	1.4%
Services	1,909,181	2,060,691	2,229,941	2,288,090	2,482,350	194,260	8.5%
Sundry	217,149	209,355	16,153	31,280	17,960	(13,320)	-42.6%
Capital	-	-	199,305	225,000	-	(225,000)	-100.0%
Transfers	98,485	98,873	104,219	105,000	104,000	(1,000)	-1.0%
Total Expenditures	\$ 3,572,891	\$ 3,878,136	\$ 3,644,856	\$ 3,885,000	\$ 3,857,000	\$ (28,000)	-0.7%
Excess (Deficiency) of Revenues Over Expenditures	\$ (11,629)	\$ 79,247	\$ 164,840	\$ 49,000	\$ (69,000)		
Fund Balance 7/1	\$ (1,678,135)	\$ (1,689,764)	\$ (1,610,517)	\$ (1,610,517)	\$ (1,445,677)		
Fund Balance 6/30	\$ (1,689,764)	\$ (1,610,517)	\$ (1,445,677)	\$ (1,561,517)	\$ (1,514,677)		

HART FUND REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
Bus Fares	\$ 30,921	\$ 25,473	\$ 16,425	\$ 30,000	\$ 17,000	\$ (13,000)	-43.3%
FTA Grant	720,901	1,042,930	1,043,000	1,106,690	1,175,800	69,110	6.2%
State Grant	57,887	52,600	55,658	57,310	57,100	(210)	-0.4%
Local Share (General Fund)	752,000	677,000	207,000	331,000	272,000	(59,000)	-17.8%
Interest	1,228	1,083	788	-	-	-	N/A
Other	25,887	6,585	8,516	4,000	4,100	100	2.5%
Total Revenue	\$ 1,588,824	\$ 1,805,671	\$ 1,331,387	\$ 1,529,000	\$ 1,526,000	\$ (3,000)	-0.2%
Expenditures:							
Personnel Services	\$ 950,746	\$ 937,522	\$ 949,075	\$ 1,052,010	\$ 1,102,130	\$ 50,120	4.8%
Supplies	86,098	68,407	72,545	112,280	109,680	(2,600)	-2.3%
Maintenance	57,086	32,923	27,380	53,850	59,800	5,950	11.0%
Services	171,215	182,036	163,974	182,290	190,460	8,170	4.5%
Sundry	41,503	34,172	28,143	38,570	28,930	(9,640)	-25.0%
Capital	330,271	141,380	90,000	90,000	35,000	(55,000)	-61.1%
Total Expenditures	\$ 1,636,919	\$ 1,396,440	\$ 1,331,117	\$ 1,529,000	\$ 1,526,000	\$ (3,000)	-0.2%
Excess (Deficiency) of Revenues Over Expenditures	\$ (48,095)	\$ 409,231	\$ 270	\$ -	\$ -		
Fund Balance 7/1	\$ 211,709	\$ 163,614	\$ 572,845	\$ 572,845	\$ 573,115		
Fund Balance 6/30	\$ 163,614	\$ 572,845	\$ 573,115	\$ 572,845	\$ 573,115		

EMERGENCY COMMUNICATIONS FUND REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
911 Telephone Revenue	\$ 272,464	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
911 Fees on Water Bills	-	454,947	640,704	653,700	645,700	(8,000)	-1.2%
911 Wireless Revenue	278,574	214,165	288,429	283,300	288,300	5,000	1.8%
State Grant	165,000	-	-	-	-	-	N/A
Transfer from General	616,000	438,000	244,000	500,000	415,000	(85,000)	-17.0%
Revenue from County	203,015	151,838	81,000	159,000	138,000	(21,000)	-13.2%
Interest	605	440	95	-	-	-	N/A
Total Revenue	\$ 1,535,658	\$ 1,259,390	\$ 1,254,228	\$ 1,596,000	\$ 1,487,000	\$ (109,000)	-6.8%
Expenditures:							
Personnel Services	\$ 1,090,596	\$ 1,038,835	\$ 1,033,794	\$ 1,210,530	\$ 1,164,020	\$ (46,510)	-3.8%
Supplies	2,931	6,594	10,968	11,510	15,700	4,190	36.4%
Maintenance	43,601	153,402	150,000	159,000	172,200	13,200	8.3%
Services	188,590	62,667	23,788	154,760	135,080	(19,680)	-12.7%
Capital	202,984	-	35,000	60,200	-	(60,200)	-100.0%
Total Expenditures	\$ 1,528,702	\$ 1,261,498	\$ 1,253,550	\$ 1,596,000	\$ 1,487,000	\$ (109,000)	-6.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ 6,956	\$ (2,108)	\$ 678	\$ -	\$ -		
Fund Balance 7/1	\$ 68,885	\$ 75,841	\$ 73,733	\$ 73,733	\$ 74,411		
Fund Balance 6/30	\$ 75,841	\$ 73,733	\$ 74,411	\$ 73,733	\$ 74,411		

CIVIL SERVICE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 22	\$ 12	\$ 2	\$ -	\$ -	\$ -	N/A
Employee Contributions	2,680	2,836	2,573	3,000	3,000	-	0.0%
Employer Match	2,680	2,836	2,573	3,000	3,000	-	0.0%
Transfer from General	71,000	87,000	77,000	80,000	82,000	2,000	2.5%
Total Revenues	\$ 76,382	\$ 92,684	\$ 82,148	\$ 86,000	\$ 88,000	\$ 2,000	2.3%
Expenditures:							
Pension Benefits	\$ 70,745	\$ 72,571	\$ 73,856	\$ 75,160	\$ 76,800	\$ 1,640	2.2%
Health Benefits	6,618	15,731	7,932	10,440	10,800	360	3.4%
Other	-	3,599	-	400	400	-	0.0%
Total Expenditures	\$ 77,363	\$ 91,901	\$ 81,788	\$ 86,000	\$ 88,000	\$ 2,000	2.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ (981)	\$ 783	\$ 360	\$ -	\$ -		
Fund Balance 7/1	\$ (551)	\$ (1,532)	\$ (749)	\$ (749)	\$ (389)		
Fund Balance 6/30	\$ (1,532)	\$ (749)	\$ (389)	\$ (749)	\$ (389)		

POLICE & FIRE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 16	\$ 16	\$ 2	\$ -	\$ -	\$ -	N/A
Transfer from General	352,000	354,000	353,000	378,000	354,000	(24,000)	-6.3%
Total Revenues	\$ 352,016	\$ 354,016	\$ 353,038	\$ 378,000	\$ 354,000	\$ (24,000)	-6.3%
Expenditures:							
Pension Benefits	\$ 312,177	\$ 308,731	\$ 310,771	\$ 319,200	\$ 301,700	\$ (17,500)	-5.5%
Other	-	4,284	100	500	500	-	0.0%
Health Insurance Benefits	40,034	41,074	42,095	58,300	51,800	(6,500)	-11.1%
Total Expenditures	\$ 352,211	\$ 354,089	\$ 352,966	\$ 378,000	\$ 354,000	\$ (24,000)	-6.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ (195)	\$ (73)	\$ 72	\$ -	\$ -		
Fund Balance 7/1	\$ (3,432)	\$ (3,627)	\$ (3,700)	\$ (3,700)	\$ (3,628)		
Fund Balance 6/30	\$ (3,627)	\$ (3,700)	\$ (3,628)	\$ (3,700)	\$ (3,628)		

HEALTH INSURANCE FUND REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 9,223	\$ 7,884	\$ 2,710	\$ 5,590	\$ 5,030	\$ (560)	-10.0%
Employee Contributions	363,524	399,075	387,058	607,910	387,000	(220,910)	-36.3%
Premiums - Water	1,353,044	1,419,351	1,376,193	1,513,800	1,628,640	114,840	7.6%
Premiums - Power & Light	676,448	738,479	748,310	713,400	767,520	54,120	7.6%
Premiums - 911	253,307	231,230	228,789	278,400	285,480	7,080	2.5%
Premiums - DSC	304,803	314,440	271,423	278,400	299,520	21,120	7.6%
Premiums - General Fund	3,711,377	4,246,777	3,617,519	3,997,650	4,285,330	287,680	7.2%
Premiums - Gas Fund	374,887	436,430	422,006	435,000	468,000	33,000	7.6%
Premiums - HART	215,388	215,093	216,000	226,200	243,360	17,160	7.6%
Premiums - PWI	134,930	170,733	188,220	187,050	201,240	14,190	7.6%
Premiums - Cemetery Fund	69,880	66,980	72,000	69,600	74,880	5,280	7.6%
Total Revenue	\$ 7,466,811	\$ 8,246,472	\$ 7,530,227	\$ 8,313,000	\$ 8,646,000	\$ 333,000	4.0%
Expenditures:							
Administration Expense	\$ 676,492	\$ 798,999	\$ 963,041	\$ 1,002,000	\$ 1,002,000	\$ -	0.0%
Health Clinic	177,120	58,000	177,477	186,000	236,600	50,600	27.2%
Insurance Benefits	7,451,016	5,792,830	6,652,449	7,125,000	7,407,400	282,400	4.0%
Total Expenditures	\$ 8,304,628	\$ 6,649,829	\$ 7,792,967	\$ 8,313,000	\$ 8,646,000	\$ 333,000	4.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ (837,817)	\$ 1,596,643	\$ (262,740)	\$ -	\$ -		
Fund Balance 7/1	\$ (61,841)	\$ (899,658)	\$ 696,985	\$ 696,985	\$ 434,245		
Fund Balance 6/30	\$ (899,658)	\$ 696,985	\$ 434,245	\$ 696,985	\$ 434,245		

HEALTH REIMBURSEMENT ARRANGEMENT REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 1,520	\$ 558	\$ 126	\$ -	\$ -	\$ -	N/A
Transfers	383,900	380,000	320,000	480,000	340,000	(140,000)	-29.2%
Total Revenue	385,420	380,558	320,126	480,000	340,000	(140,000)	-29.2%
Expenditures:							
Sundry Charges Total	\$ 487,377	\$ 367,122	\$ 308,852	\$ 480,000	\$ 340,000	\$ (140,000)	-29.2%
Total Expenditures	\$ 487,377	\$ 367,122	\$ 308,852	\$ 480,000	\$ 340,000	\$ (140,000)	-29.2%
Excess (Deficiency) of Revenues Over Expenditures	\$ (101,957)	\$ 13,436	\$ 11,274	\$ -	\$ -		
Fund Balance 7/1	\$ 109,238	\$ 7,281	\$ 20,717	\$ 20,717	\$ 31,991		
Fund Balance 6/30	\$ 7,281	\$ 20,717	\$ 31,991	\$ 20,717	\$ 31,991		

TOURISM COMMISSION REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 42	\$ 40	\$ 8	\$ -	\$ -	\$ -	N/A
Taxes	143,765	148,919	152,216	169,000	169,000	-	0.0%
Total Revenue	143,807	148,959	152,224	169,000	169,000	-	0.0%
Expenditures:							
Transfers	\$ 136,919	\$ 155,846	\$ 152,224	\$ 169,000	\$ 169,000	\$ -	0.0%
Total Expenditures	\$ 136,919	\$ 155,846	\$ 152,224	\$ 169,000	\$ 169,000	\$ -	0.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ 6,888	\$ (6,887)	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ 6,888	\$ 1	\$ 1	\$ 1		
Fund Balance 6/30	\$ 6,888	\$ 1	\$ 1	\$ 1	\$ 1		

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
Comm. Develop. Block Grant	\$ 199,981	\$ 44,086	\$ 849,814	\$ 522,000	\$ 787,000	\$ 265,000	50.8%
Total Revenue	\$ 199,981	\$ 44,086	\$ 849,814	\$ 522,000	\$ 787,000	\$ 265,000	50.8%
Expenditures:							
Acquisition	\$ -	\$ -	\$ -	\$ 4,500	\$ 5,000	\$ 500	11.1%
Rehabilitation	66,580	-	700,288	396,900	607,720	210,820	53.1%
Administration	47,658	12,428	51,158	51,200	50,450	(750)	-1.5%
Public Facilities	50,000	31,658	60,000	31,000	86,000	55,000	177.4%
Public Services	35,743	-	38,368	38,400	37,830	(570)	-1.5%
Total Expenditures	\$ 199,981	\$ 44,086	\$ 849,814	\$ 522,000	\$ 787,000	\$ 265,000	50.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 6/30	\$ -	\$ -	\$ -	\$ -	\$ -		

POLICE INVESTIGATION FUND REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sale of Equipment	\$ 5,564	\$ 2,323	\$ 5,120	\$ -	\$ -	\$ -	N/A
Interest	4,700	11,531	691	2,400	-	(2,400)	-100.0%
Investigation Income	63,013	59,931	2,506	28,600	71,000	42,400	148.3%
Total Revenue	\$ 73,277	\$ 73,785	\$ 18,734	\$ 31,000	\$ 71,000	\$ 40,000	129.0%
Expenditures:							
Supplies	\$ 6,341	\$ 4,815	\$ 28,843	\$ 7,000	\$ 7,000	\$ -	0.0%
Special Services	40,938	13,616	10,000	24,000	64,000	40,000	166.7%
Capital	-	28,897	7,000	-	-	-	N/A
Total Expenditures	\$ 47,279	\$ 47,328	\$ 45,843	\$ 31,000	\$ 71,000	\$ 40,000	129.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ 25,998	\$ 26,457	\$ (27,109)	\$ -	\$ -		
Fund Balance 7/1	\$ 41,906	\$ 67,904	\$ 94,361	\$ 94,361	\$ 67,252		
Fund Balance 6/30	\$ 67,904	\$ 94,361	\$ 67,252	\$ 94,361	\$ 67,252		

CEMETERY FUND REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sales	\$ 212,176	\$ 246,005	\$ 278,192	\$ 239,700	\$ 255,700	\$ 16,000	6.7%
Taxable Sales	1,143	2,404	3,409	1,300	2,300	1,000	76.9%
Interest	134	93	50	-	-	-	N/A
Transfer from General	200,000	211,000	200,000	236,000	250,000	14,000	5.9%
Other	95	-	-	-	-	-	N/A
Total Revenues	\$ 413,548	\$ 459,502	\$ 481,651	\$ 477,000	\$ 508,000	\$ 31,000	6.5%
Expenditures:							
Personnel Services	\$ 280,785	\$ 283,891	\$ 303,499	\$ 288,530	\$ 302,740	\$ 14,210	4.9%
Supplies	15,071	13,370	15,714	18,080	17,480	(600)	-3.3%
Maintenance	18,930	20,678	23,500	21,500	18,250	(3,250)	-15.1%
Services	100,789	112,687	133,050	138,360	164,630	26,270	19.0%
Sundry	10,172	10,518	4,668	10,530	4,900	(5,630)	-53.5%
Total Expenditures	\$ 425,747	\$ 441,144	\$ 480,431	\$ 477,000	\$ 508,000	\$ 31,000	6.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ (12,199)	\$ 18,358	\$ 1,220	\$ -	\$ -		
Fund Balance 7/1	\$ 1,422	\$ (10,777)	\$ 7,581	\$ 7,581	\$ 8,801		
Fund Balance 6/30	\$ (10,777)	\$ 7,581	\$ 8,801	\$ 7,581	\$ 8,801		

BOND FUND REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 7,194	\$ 3,467	\$ -	\$ -	\$ -	\$ -	N/A
HWU Contribution	848,167	799,791	757,916	749,000	754,000	5,000	0.7%
Transfer from General	1,321,000	1,333,000	1,400,000	1,320,000	1,492,000	172,000	13.0%
Transfer from Gas	181,057	181,769	179,252	180,000	178,000	(2,000)	-1.1%
Transfer from Sanitation	98,486	98,873	104,220	105,000	104,000	(1,000)	-1.0%
Transfer from Construction	2,306,297	2,354,090	2,411,671	2,412,000	2,465,000	53,000	2.2%
Total Revenue	\$ 4,762,201	\$ 4,770,990	\$ 4,853,059	\$ 4,766,000	\$ 4,993,000	\$ 227,000	4.8%
Expenditures:							
Interest	\$ 1,317,605	\$ 1,240,456	\$ 1,247,542	\$ 1,161,000	\$ 1,263,000	\$ 102,000	8.8%
Bonds	3,445,000	3,530,000	3,605,000	3,605,000	3,730,000	125,000	3.5%
Total Expenditures	\$ 4,762,605	\$ 4,770,456	\$ 4,852,542	\$ 4,766,000	\$ 4,993,000	\$ 227,000	4.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ (404)	\$ 534	\$ 517	\$ -	\$ -		
Fund Balance 7/1	\$ 870	\$ 466	\$ 1,000	\$ 1,000	\$ 1,517		
Fund Balance 6/30	\$ 466	\$ 1,000	\$ 1,517	\$ 1,000	\$ 1,517		

CONSTRUCTION FUND REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 16,708	\$ 8,387	\$ 19,257	\$ 700	\$ 12,000	\$ 11,300	1614.3%
Federal Grant	1,091,248	465,508	134,816	151,000	151,000	-	0.0%
State Grant	51,375	17,192	65,064	333,300	148,000	(185,300)	-55.6%
Donations	387,423	-	-	-	-	-	N/A
Bond or Loan Proceeds	-	-	9,998,712	-	-	-	N/A
Reimbursable Services	50,000	-	-	-	-	-	N/A
Transfers from General	1,156,493	286,000	984,750	1,132,000	449,000	(683,000)	-60.3%
Total Revenue	\$ 2,753,247	\$ 777,087	\$ 11,202,599	\$ 1,617,000	\$ 760,000	\$ (857,000)	-53.0%
Expenditures:							
Loan Issuance Costs	\$ -	\$ -	\$ 162,767	\$ -	\$ -	\$ -	N/A
Maintenance	97,412	37,078	25,703	-	30,300	30,300	N/A
Sundry	523,644	43,789	162,767	-	-	-	N/A
Equipment	388,908	291,681	347,537	640,500	-	(640,500)	-100.0%
Street	244,139	642,820	81,330	417,500	356,700	(60,800)	-14.6%
Public Works Building	25,380	-	40,235	-	-	-	N/A
Land Acquisition	614,114	-	930,257	860,000	2,250,000	1,390,000	161.6%
Other Buildings	475,877	187,832	9,659	50,000	2,115,000	2,065,000	4130.0%
Riverfront Improvements	158,936	24,966	134,816	151,000	151,000	-	0.0%
Drainage Improvements	428,125	-	-	-	10,000	10,000	N/A
Transfer to General Fund	15,682	8,915	18,009	-	12,000	12,000	N/A
Transfer to Bond Fund	2,306,297	2,354,090	-	-	-	-	N/A
Total Expenditures	\$ 5,278,514	\$ 3,591,171	\$ 1,913,080	\$ 2,119,000	\$ 4,925,000	\$ 2,806,000	132.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,525,267)	\$ (2,814,084)	\$ 9,289,519	\$ (502,000)	\$ (4,165,000)		
Fund Balance 7/1	\$ 35,848,421	\$ 33,323,154	\$ 30,509,070	\$ 30,509,070	\$ 39,798,589		
Fund Balance 6/30	\$ 33,323,154	\$ 30,509,070	\$ 39,798,589	\$ 30,007,070	\$ 35,633,589		

ALL FUNDS REVENUE AND EXPENSE SUMMARY							
	2019 ACTUAL	2020 ACTUAL	2021 PROJECTION	2021 BUDGET	2022 BUDGET	2021 vs. 2022 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 21,370,766	\$ 21,493,446	\$ 22,703,360	\$ 21,801,300	\$ 23,014,500	\$ 1,213,200	5.6%
Gas Sales	14,815,764	11,619,202	13,310,000	14,080,000	14,520,000	440,000	3.1%
Service Charges & Fees	4,298,701	4,770,990	5,039,353	5,111,300	5,032,300	(79,000)	-1.5%
Fines	25,185	15,905	8,935	18,000	18,000	-	0.0%
Licenses & Permits	88,147	74,550	59,587	80,000	81,100	1,100	1.4%
Rents & Concessions	115,531	84,802	83,721	103,000	95,800	(7,200)	-7.0%
Interest	751,786	757,040	104,026	152,540	99,430	(53,110)	-34.8%
Federal Grants	2,024,140	2,967,453	3,618,715	2,737,690	2,134,500	(603,190)	-22.0%
State Grants	1,528,060	1,408,819	1,307,023	1,642,360	1,501,600	(140,760)	-8.6%
Local Reimbursement	3,362,115	3,359,270	3,275,434	3,172,000	3,460,000	288,000	9.1%
Other	1,746,678	2,097,422	2,199,765	2,229,610	1,721,100	(508,510)	-22.8%
Transfers	16,219,464	16,121,036	15,439,268	16,735,500	16,660,970	(74,530)	-0.4%
In Lieu of Tax Payments	3,079,933	3,133,049	3,187,358	3,182,700	3,234,700	52,000	1.6%
Total Revenue	\$ 69,426,270	\$ 67,902,984	\$ 80,335,257	\$ 71,046,000	\$ 71,574,000	\$ 528,000	0.7%
Expenditures:							
Personnel Services	\$ 25,355,229	\$ 26,212,647	\$ 25,895,816	\$ 27,210,950	\$ 28,815,670	\$ 1,604,720	5.9%
Insurance Benefits	7,938,393	6,159,952	6,961,301	7,605,000	7,747,400	142,400	1.9%
Cost of Natural Gas	10,280,365	7,178,038	8,776,000	9,500,000	9,875,000	375,000	3.9%
Bond Payments	4,762,605	4,770,456	4,852,542	4,766,000	4,993,000	227,000	4.8%
Supplies	1,170,273	947,427	1,165,861	1,421,080	1,337,960	(83,120)	-5.8%
Maintenance	2,760,411	2,217,943	2,675,947	2,825,190	2,886,110	60,920	2.2%
Services	6,590,836	6,036,187	6,981,605	7,404,050	7,662,730	258,680	3.5%
Sundry	4,287,297	3,733,716	4,326,285	3,734,300	3,809,340	75,040	2.0%
Capital	3,220,951	2,106,304	3,253,715	4,602,700	5,798,700	1,196,000	26.0%
Transfers	8,072,242	7,293,699	5,031,138	5,614,730	5,108,090	(506,640)	-9.0%
Total Expenditures	\$ 74,438,602	\$ 66,656,369	\$ 69,920,210	\$ 74,684,000	\$ 78,034,000	\$ 3,350,000	4.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ (5,012,332)	\$ 1,247,506	\$ 10,415,048	\$ (3,638,000)	\$ (6,460,000)		
Fund Balance 7/1	\$ 49,888,919	\$ 44,876,587	\$ 46,124,093	\$ 46,124,093	\$ 56,539,141		
Fund Balance 6/30	\$ 44,876,587	\$ 46,124,093	\$ 56,539,141	\$ 42,486,093	\$ 50,079,141		

CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Amended Budget	2022 Proposed Budget	% Change
Fund 10 - General Fund							
31 Taxes							
3100	Current Property Tax	\$ 6,822,609	\$ 6,960,463	\$ 7,010,209	\$ 7,028,900	\$ 7,088,800	0.9%
3101	Vehicle Property Tax	717,058	665,180	714,952	725,000	716,000	-1.2%
3102	Property Tax Discount	(58,532)	(60,809)	(63,526)	(61,200)	(63,300)	N/A
3104	Omitted Tangible Tax	148,480	29,507	5,914	68,600	36,000	-47.5%
3105	Delinquent Property Tax	72,371	76,794	94,800	73,000	78,000	6.8%
3110	Penalty & Interest	36,561	37,243	43,294	37,500	38,500	2.7%
3115	Franchise Tax	664,753	647,166	655,960	675,000	656,000	-2.8%
3121	Bank Deposits	156,752	162,598	188,232	163,000	194,000	19.0%
3125	Insurance Tax	5,383,163	5,520,883	6,000,548	5,618,000	6,036,700	7.5%
3130	Net Profits Tax	937,930	920,997	1,063,998	1,160,500	1,160,000	0.0%
3133	Co. Payroll Tax	92,002	8,242	-	-	-	N/A
3135	Payroll Tax	6,301,859	6,422,101	6,882,565	6,200,000	6,950,800	12.1%
3136	1% Rebate Program	(48,005)	(45,838)	(45,838)	(56,000)	(46,000)	N/A
3150	In Lieu of Tax - Housing	35,209	38,325	42,634	38,000	40,000	5.3%
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	450,000	500,000	500,000	550,000	10.0%
Tax Total		24,306,934	24,477,576	25,738,466	24,815,000	26,080,200	5.1%
32 Service Fees							
3221	Service Charges	327,783	302,427	348,447	335,000	350,000	4.5%
3225	Check Collection Fee	1,640	3,705	2,230	3,100	3,100	0.0%
3231	Warrant Service Fee	30,290	20,894	11,850	30,000	11,000	-63.3%
3235	Appeal Board Fees	1,329	1,425	1,575	1,300	1,300	0.0%
3240	Swimming Pool Fees	27,389	12,339	14,762	28,500	24,000	-15.8%
3245	Golf Course Fees	11,058	1,164	-	-	-	N/A
3265	False Alarm Services	6,100	4,550	9,100	4,900	6,100	24.5%
3274	Law Enforcement	30,110	25,433	17,245	30,500	17,000	-44.3%
3280	Service Chg.-nuisance	7,572	24,612	7,136	20,000	13,800	-31.0%
3325	Criminal Littering Fines	288	442	875	-	-	N/A
Service Fees Total		443,559	396,991	413,220	453,300	426,300	-6.0%
33 Fines & Forfeitures							
3305	Parking Fines	25,185	15,905	8,935	18,000	18,000	0.0%
Fines & Forfeitures Total		25,185	15,905	8,935	18,000	18,000	0.0%
34 License & Permits							
3405	Liquor & Beer License	29,124	29,640	11,962	30,000	29,000	-3.3%
3410	Building Permits	33,638	29,063	32,650	30,000	31,800	6.0%
3425	Boat Launch Permits	11,695	8,842	8,670	12,000	12,000	0.0%
3430	Fireworks Permits	13,000	6,000	5,000	7,000	7,000	0.0%
3435	Resident Parking Permit	690	1,005	1,305	1,000	1,300	30.0%
License & Permits Total		88,147	74,550	59,587	80,000	81,100	1.4%

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Amended Budget	2022 Proposed Budget	% Change
Fund 10 - General Fund - (continued)							
35 Rents							
3509	Golf Cart Rental	\$ 8,231	\$ 450	\$ -	\$ -	\$ -	N/A
3510	Rent-Other	21,476	13,698	17,522	21,000	21,000	0.0%
3515	Concession-JKF Center	686	146	-	-	-	N/A
3516	Concessions - Pool	7,679	3,563	-	9,000	8,000	-11.1%
3517	Concession-Golf	3,105	146	-	-	-	N/A
3520	Rent-Municipal Lands	74,354	66,799	66,199	73,000	66,800	-8.5%
Rents Total		115,531	84,802	83,721	103,000	95,800	-7.0%
36 Sale of Property							
3615	Photostatic Copy Fees	11,855	9,752	9,061	10,000	10,000	0.0%
3620	Sale of Land	-	105,000	950	-	-	N/A
3622	Sale of Equipment	-	17,001	2,893	2,000	2,000	0.0%
3623	Sale of Vehicles	10,394	3,899	-	9,000	9,000	0.0%
Sale of Property Total		22,249	135,652	12,904	21,000	21,000	0.0%
37 Other Revenue							
3700	Interest Income	423,141	420,459	23,251	26,450	12,400	-53.1%
3710	Govt Service Chg-Water	620,000	650,000	680,000	680,000	729,000	7.2%
3715	Govt Service Chg-Elect	664,000	690,000	682,000	682,000	740,000	8.5%
3719	Govt Service Chg-HART	130,000	133,000	127,000	127,000	135,000	6.3%
3720	Govt Service Chg-Gas	966,000	987,000	970,000	970,000	1,015,000	4.6%
3721	Govt Service Chg-DSC	270,000	253,000	253,000	253,000	267,000	5.5%
3725	Govt Service Chg-Coun.	45,953	-	-	-	-	N/A
3730	Insurance Recovery	24,353	381,751	45,870	65,000	65,000	0.0%
3753	Federal Grant	12,010	1,414,929	1,580,668	958,000	20,700	-97.8%
3754	State Grant	18,926	71,911	13,315	20,750	13,300	-35.9%
3761	KLEFPF	304,690	358,488	306,608	346,100	357,900	3.4%
3762	FIP	324,520	327,107	330,792	334,900	346,300	3.4%
3774	Donations	55,389	3,892	14,557	8,500	5,000	-41.2%
3799	Unclassified	9,619	10,387	12,592	-	-	N/A
3830	Reimbursable Services	160,518	236,276	285,722	211,000	229,000	8.5%
Other Revenue Total		4,029,119	5,938,200	5,325,375	4,682,700	3,935,600	-16.0%
38 Transfers							
3860	Transfer from Constr.	15,682	8,915	18,009	-	12,000	N/A
Transfers Total		15,682	8,915	18,009	-	12,000	N/A
GENERAL FUND REVENUE TOTAL		\$29,046,406	\$31,132,591	\$31,660,217	\$30,173,000	\$30,670,000	1.6%

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Amended Budget	2022 Proposed Budget	% Change
Fund 20 - Gas Fund							
32 Service Fees							
3221	Service Charges	\$ 5,725	\$ 7,375	\$ 6,000	\$ 6,000	\$ 6,000	0.0%
Service Fees Total		5,725	7,375	6,000	6,000	6,000	0.0%
36 Sale of Property							
3622	Sale of Equipment	8,895	2,706	1,500	3,600	2,000	-44.4%
3625	Taxable Sales	614	-	-	-	-	N/A
Sale of Property Total		9,509	2,706	1,500	3,600	2,000	-44.4%
37 Other Revenue							
3700	Interest Income	175,144	192,643	50,000	50,400	55,000	9.1%
3730	Insurance Recovery	-	847	-	-	-	N/A
3830	Reimbursable Services	77,898	117,531	495,000	312,000	172,000	-44.9%
Other Revenue Total		253,042	311,021	545,000	362,400	227,000	-37.4%
39 Gas Revenue							
3900	Gas Sales	14,815,764	11,619,202	13,310,000	14,080,000	14,520,000	3.1%
3920	Penalties	73,889	61,777	40,000	50,000	50,000	0.0%
3940	Gas Mains	2,500	2,500	27,000	3,000	3,000	0.0%
3945	Service Lines	3,885	4,983	2,000	1,000	1,000	0.0%
3960	PEAK Return	321,496	570,831	805,000	689,000	650,000	-5.7%
3990	Miscellaneous	37,176	(257)	15,700	1,000	1,000	0.0%
Gas Revenue Total		15,254,710	12,259,036	14,199,700	14,824,000	15,225,000	2.7%
GAS FUND REVENUE TOTAL		<u>\$15,522,986</u>	<u>\$12,580,138</u>	<u>\$14,752,200</u>	<u>\$15,196,000</u>	<u>\$15,460,000</u>	<u>1.7%</u>
Fund 29 - Health Reimbursement Arrangement (HRA)							
37 Other Revenue							
3700	Interest Income	\$ 1,520	\$ 558	\$ 126	\$ -	\$ -	N/A
Other Revenue Total		1,520	558	126	-	-	N/A
38 Transfers							
3855	Transfer from Health Ins.	383,900	380,000	320,000	480,000	340,000	-29.2%
Transfers Total		383,900	380,000	320,000	480,000	340,000	-29.2%
HRA FUND REVENUE TOTAL		<u>\$ 385,420</u>	<u>\$ 380,558</u>	<u>\$ 320,126</u>	<u>\$ 480,000</u>	<u>\$ 340,000</u>	<u>-29.2%</u>

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Amended Budget	2022 Proposed Budget	% Change
Fund 32 - Civil Service Pension Fund							
37 Other Revenue							
3700	Interest Income	\$ 22	\$ 12	\$ 2	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,680	2,836	2,573	3,000	3,000	0.0%
3723	Income Match Sanit.	2,680	2,836	2,573	3,000	3,000	0.0%
3851	Transfer from General	71,000	87,000	77,000	80,000	82,000	2.5%
Other Revenue Total		76,382	92,684	82,148	86,000	88,000	2.3%
CIVIL SERVICE REVENUE TOTAL		\$ 76,382	\$ 92,684	\$ 82,148	\$ 86,000	\$ 88,000	2.3%
Fund 33 - Police & Fire Pension Fund							
37 Other Revenue							
3700	Interest Income	\$ 16	\$ 16	\$ 2	\$ -	\$ -	N/A
3724	Tax Revenue	-	-	36	-	-	N/A
3851	Transfer from General	352,000	354,000	353,000	378,000	354,000	-6.3%
Other Revenue Total		352,016	354,016	353,038	378,000	354,000	-6.3%
POLICE & FIRE REVENUE TOTAL		\$ 352,016	\$ 354,016	\$ 353,038	\$ 378,000	\$ 354,000	-6.3%
Fund 40 - Cemetery Fund							
36 Sale of Property							
3600	Cemetery Spaces	\$ 52,528	\$ 72,690	\$ 91,052	\$ 55,700	\$ 82,300	47.8%
3605	Grave Openings	122,160	132,318	144,245	130,300	132,900	2.0%
3610	Other Cemetery Serv.	17,778	23,913	20,185	17,500	20,600	17.7%
3625	Taxable Sales	1,143	2,404	3,409	1,300	2,300	76.9%
3630	Mausoleum Sales	19,710	17,084	22,710	36,200	19,900	-45.0%
Sale of Property Total		213,319	248,409	281,601	241,000	258,000	7.1%
37 Other Revenue							
3700	Interest Income	134	93	50	-	-	N/A
3799	Unclassified	95	-	-	-	-	N/A
Other Revenue Total		229	93	50	-	-	N/A
38 Transfers							
3851	Transfer from General	200,000	211,000	200,000	236,000	250,000	5.9%
Transfer Total		200,000	211,000	200,000	236,000	250,000	5.9%
CEMETERY REVENUE TOTAL		\$ 413,548	\$ 459,502	\$ 481,651	\$ 477,000	\$ 508,000	6.5%

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Amended Budget	2022 Proposed Budget	% Change
Fund 45 - Health Insurance Fund							
37 Other Revenue							
3700	Interest Income	\$ 9,223	\$ 7,884	\$ 2,710	\$ 5,590	\$ 5,030	-10.0%
3778	Premiums - 911	253,307	231,230	228,789	278,400	285,480	2.5%
3781	Premiums - Water	1,353,044	1,419,351	1,376,193	1,513,800	1,628,640	7.6%
3782	Premiums - Power Light	676,448	738,479	748,310	713,400	767,520	7.6%
3784	Premiums - Sanitation	304,803	314,440	271,423	278,400	299,520	7.6%
3785	Premiums - Cemetery	69,880	66,980	72,000	69,600	74,880	7.6%
3786	Premiums - General	3,711,377	4,246,777	3,617,519	3,997,650	4,285,330	7.2%
3787	Premiums - Gas	374,887	436,430	422,006	435,000	468,000	7.6%
3788	Premiums - HART	215,388	215,093	216,000	226,200	243,360	7.6%
3789	Premiums - PWI	134,930	170,733	188,220	187,050	201,240	7.6%
3795	Employee Contri. + 1	363,524	399,075	387,058	607,910	387,000	-36.3%
Other Revenue Total		7,466,811	8,246,472	7,530,227	8,313,000	8,646,000	4.0%
HEALTH INS. REVENUE TOTAL		<u>\$ 7,466,811</u>	<u>\$ 8,246,472</u>	<u>\$ 7,530,227</u>	<u>\$ 8,313,000</u>	<u>\$ 8,646,000</u>	<u>4.0%</u>
Fund 48- Bond Fund							
37 Other Revenue							
3700	Interest Income	\$ 7,194	\$ 3,467	\$ -	\$ -	\$ -	N/A
3797	HWU Contribution	848,167	799,791	757,916	749,000	754,000	0.7%
3851	Transfer from General	1,321,000	1,333,000	1,400,000	1,320,000	1,492,000	13.0%
3852	Transfer from Gas	181,057	181,769	179,252	180,000	178,000	-1.1%
3860	Transfer from Constr.	2,306,297	2,354,090	2,411,671	2,412,000	2,465,000	2.2%
3862	Transfer from Sanitation	98,486	98,873	104,220	105,000	104,000	-1.0%
Other Revenue Total		4,762,201	4,770,990	4,853,059	4,766,000	4,993,000	4.8%
BOND FUND REVENUE TOTAL		<u>\$ 4,762,201</u>	<u>\$ 4,770,990</u>	<u>\$ 4,853,059</u>	<u>\$ 4,766,000</u>	<u>\$ 4,993,000</u>	<u>4.8%</u>
Fund 50 - Public Way Improvement (PWI) Fund							
37 Other Revenue							
3700	Interest Income	\$ 751	\$ 591	\$ 162	\$ -	\$ -	N/A
3751	LGEA-Coal	4,043	7,306	-	3,000	-	-100.0%
3752	LGEA-Mineral	32,283	28,266	12,862	25,000	13,000	-48.0%
3756	Municipal Aid	569,336	545,949	522,724	522,000	566,000	8.4%
3830	Reimbursable Services	5,042	9,884	5,713	6,000	6,000	0.0%
3835	Service Cuts	93,989	146,676	82,448	90,000	90,000	0.0%
3851	Transfer from General	839,000	1,081,000	1,060,000	1,133,000	1,252,000	10.5%
Other Revenue Total		1,544,444	1,819,672	1,683,909	1,779,000	1,927,000	8.3%
PWI REVENUE TOTAL		<u>\$ 1,544,444</u>	<u>\$ 1,819,672</u>	<u>\$ 1,683,909</u>	<u>\$ 1,779,000</u>	<u>\$ 1,927,000</u>	<u>8.3%</u>

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Amended Budget	2022 Proposed Budget	% Change
Fund 51 - Construction Fund							
37 Other Revenue							
3700	Interest Income	\$ 16,708	\$ 8,387	\$ 19,257	\$ 700	\$ 12,000	1614.3%
3753	Federal Grant	1,091,248	465,508	134,816	151,000	151,000	0.0%
3754	State Grant	51,375	17,192	65,064	333,300	148,000	-55.6%
3774	Donations	387,423	-	-	-	-	N/A
Other Revenue Total		1,546,754	491,087	10,217,849	485,000	311,000	-35.9%
38 Transfers							
3830	Reimbursable Services	50,000	-	-	-	-	N/A
3851	Transfer from General	1,156,493	286,000	984,750	1,132,000	449,000	-60.3%
Transfers Total		1,206,493	286,000	984,750	1,132,000	449,000	(1)
CONSTR. FUND REVENUE TOTAL		\$ 2,753,247	\$ 777,087	\$11,202,599	\$ 1,617,000	\$ 760,000	-53.0%
Fund 56 - HART FUND							
32 Service Fees							
3200	Bus Fares	\$ 30,921	\$ 25,473	\$ 16,425	\$ 30,000	\$ 17,000	-43.3%
Service Fees Total		30,921	25,473	16,425	30,000	17,000	-43.3%
37 Other Revenue							
3700	Interest Income	1,228	1,083	788	-	-	N/A
3753	Federal Grant	720,901	1,042,930	1,043,000	1,106,690	1,175,800	6.2%
3754	State Grant	57,887	52,600	55,658	57,310	57,100	-0.4%
3755	Transfer from General	752,000	677,000	207,000	331,000	272,000	-17.8%
3765	KY Fuel Tax Refund	7,214	4,136	4,100	4,000	4,100	2.5%
3799	Other	123	2,449	4,416	-	-	N/A
Other Revenue Total		1,539,353	1,780,198	1,314,962	1,499,000	1,509,000	0.7%
HART FUND REVENUE TOTAL		\$ 1,588,824	\$ 1,805,671	\$ 1,331,387	\$ 1,529,000	\$ 1,526,000	-0.2%

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Amended Budget	2022 Proposed Budget	% Change
Fund 57 - Sanitation Fund							
32 Service Fees							
3210	Refuse Fee	\$ 2,284,046	\$ 2,942,220	\$ 2,791,312	\$ 2,798,000	\$ 2,798,000	0.0%
3211	Recycling Fee	112,721	28,499	-	-	-	N/A
3217	Landfill - Commercial	304,693	379,250	393,393	273,000	370,000	35.5%
Service Fees Total		2,701,460	3,349,969	3,184,705	3,071,000	3,168,000	3.2%
36 Sale of Property							
3622	Sale of Vehicles	5,500	48,650	5,000	175,000	-	-100.0%
3625	Taxable Sales	10,526	9,139	4,913	7,000	7,000	0.0%
Sale of Property Total		16,026	57,789	9,913	182,000	7,000	-96.2%
37 Other Revenue							
3700	Interest Income	111,358	109,836	6,884	67,000	15,000	-77.6%
3730	Insurance Recovery	-	171	998	-	-	N/A
3747	Transfer Station Fees	565,998	322,070	489,870	614,000	481,000	-21.7%
3764	County Contribution	158,640	111,480	114,264	-	117,000	N/A
3776	Scrap Sales	7,780	5,717	3,062	-	-	N/A
3790	Bad Debt Recovery	-	351	-	-	-	N/A
Other Revenue Total		843,776	549,625	615,078	681,000	613,000	-10.0%
SANITATION REVENUE TOTAL		<u>\$ 3,561,262</u>	<u>\$ 3,957,383</u>	<u>\$ 3,809,696</u>	<u>\$ 3,934,000</u>	<u>\$ 3,788,000</u>	<u>-3.7%</u>
Fund 58 - 911							
32 Service Fees							
3270	911 Fee	\$ 272,464	\$ -	\$ -	\$ -	\$ -	N/A
3271	911 Fee on Water Bill	-	454,947	640,704	653,700	645,700	-1.2%
3272	Wireless 911 Revenue	278,574	214,165	288,429	283,300	288,300	1.8%
Service Fees Total		551,038	669,112	929,133	937,000	934,000	-0.3%
37 Other Revenue							
3700	Interest Income	605	440	95	-	-	N/A
3754	State Grant	165,000	-	-	-	-	N/A
3764	Revenue from County	203,015	151,838	81,000	159,000	138,000	-13.2%
Other Revenue Total		368,620	152,278	81,095	159,000	138,000	-13.2%
38 Transfers							
3851	Transfer from General	616,000	438,000	244,000	500,000	415,000	-17.0%
Transfers Total		616,000	438,000	244,000	500,000	415,000	-17.0%
911 REVENUE TOTAL		<u>\$ 1,535,658</u>	<u>\$ 1,259,390</u>	<u>\$ 1,254,228</u>	<u>\$ 1,596,000</u>	<u>\$ 1,487,000</u>	<u>-6.8%</u>

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Amended Budget	2022 Proposed Budget	% Change
Fund 59 - Tourism Commission Fund							
31 Taxes							
3700	Interest Income	\$ 42	\$ 40	\$ 8	\$ -	\$ -	N/A
	Transient Room Tax	143,765	148,919	152,216	169,000	169,000	0.0%
Tax Total		143,807	148,959	152,224	169,000	169,000	0.0%
TOURISM COMMISSION REVENUE		\$ 143,807	\$ 148,959	\$ 152,224	\$ 169,000	\$ 169,000	0.0%
Fund 81 - Community Development Block Grant (CDBG) Fund							
37 Other Revenue							
3760	CDBG Revenue	\$ 199,981	\$ 44,086	\$ 849,814	\$ 522,000	\$ 787,000	50.8%
Other Revenue Total		199,981	44,086	849,814	522,000	787,000	50.8%
CDBG FUND REVENUE TOTAL		\$ 199,981	\$ 44,086	\$ 849,814	\$ 522,000	\$ 787,000	50.8%
Fund 85 - Police Investigation							
36 Sale of Property							
3623	Sale of Vehicles	\$ 5,564	\$ 1,570	\$ 5,120	\$ -	\$ -	N/A
Sale of Property Total		5,564	2,323	5,120	-	-	N/A
37 Other Revenue							
3700	Interest Income	4,700	11,531	691	2,400	-	-100.0%
3757	Investigation Revenue	63,013	59,931	2,506	28,600	71,000	148.3%
Other Revenue Total		67,713	71,462	13,614	31,000	71,000	129.0%
POLICE INVEST. REVENUE TOTAL		\$ 73,277	\$ 73,785	\$ 18,734	\$ 31,000	\$ 71,000	129.0%
GRAND TOTAL		\$69,491,901	\$67,921,354	\$80,335,257	\$71,046,000	\$71,574,000	

**CITY OF HENDERSON, KY
OPERATING BUDGET FOR FISCAL 2022
GENERAL FUND CONSOLIDATED**

Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Amended Budget	2022 Proposed Budget	% CHANGE '21 vs. '22
Fund 10 - General Fund						
Taxes	\$ 21,227,001	\$ 21,344,527	\$ 22,551,108	\$ 21,632,300	\$ 22,845,500	5.6%
Service Charges / Fees	443,559	396,991	413,220	453,300	426,300	-6.0%
Fines	25,185	15,905	8,935	18,000	18,000	0.0%
License and Permits	88,147	74,550	59,587	80,000	81,100	1.4%
Rents and Concessions	115,531	84,802	83,721	103,000	95,800	-7.0%
Sales of Surplus Property	22,249	135,652	12,904	21,000	21,000	0.0%
Other	4,044,801	5,947,115	5,343,384	4,682,700	3,947,600	-15.7%
In Lieu of Tax Payments	3,079,933	3,133,049	3,187,358	3,182,700	3,234,700	1.6%
Total Revenue	\$ 29,046,406	\$ 31,132,591	\$ 31,660,217	\$ 30,173,000	\$ 30,670,000	1.6%
Personnel Services	\$ 19,065,333	\$ 19,172,312	\$ 19,511,320	\$ 20,405,890	\$ 21,856,530	7.1%
Supplies	835,730	664,249	830,424	986,240	913,900	-7.3%
Maintenance & Repairs	1,023,100	830,808	1,173,357	1,182,210	930,700	-21.3%
Services	3,140,495	2,525,561	3,088,839	3,190,460	3,046,740	-4.5%
Sundry with Debt	529,905	562,283	386,967	560,470	421,040	-24.9%
Capital Outlay	345,395	780,113	891,876	1,547,000	656,000	-57.6%
Transfers	5,333,802	4,494,206	4,577,434	5,160,730	4,645,090	-10.0%
Total Expense	\$ 30,273,760	\$ 29,029,532	\$ 30,460,217	\$ 33,033,000	\$ 32,470,000	-1.7%
NET	\$ (1,227,354)	\$ 2,103,059	\$ 1,200,000	\$ (2,860,000)	\$ (1,800,000)	

MAJOR REVENUE SOURCES

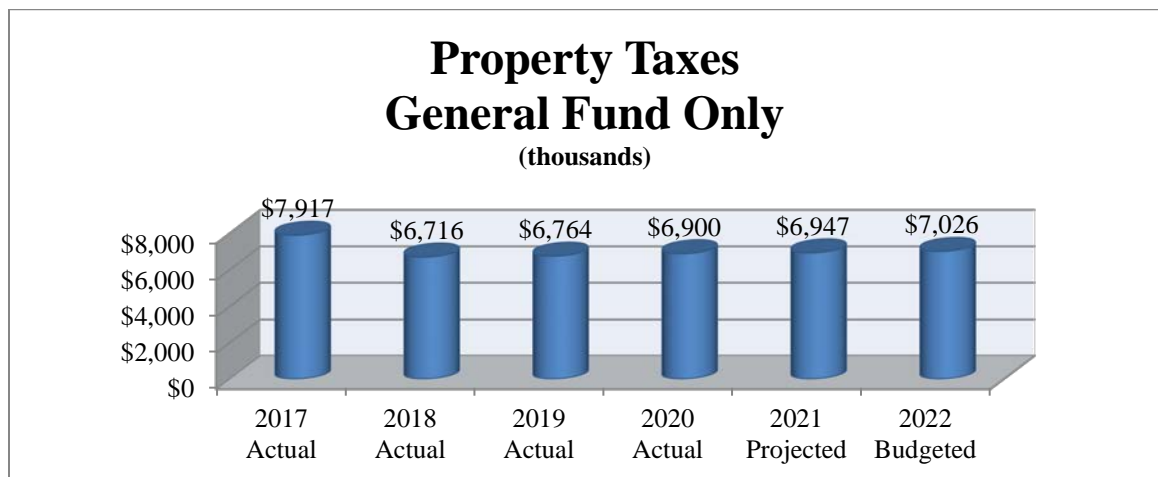
TAX REVENUE

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. The 2018 tax rates per \$100 for real and personal property were \$0.490 and \$0.813 respectively. For the fiscal year 2021, the General Fund's real property tax revenue was approximately \$5.93 million, and its personal tax was \$1.02 million.

The 2022 property tax revenue is based on a slight or 1.1% increase based on new property and re-assessments of existing property. The real estate revenue estimates are based on the rate at \$0.490 on an estimated assessment of \$1.28 billion. The personal revenue estimates are based on the rate at \$0.813 on an estimated assessment of \$129 million. The revenue estimates are net of the 1.0% property tax discount that the City offers for payments received early and are based on an average collection rate of 96.8%.



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.

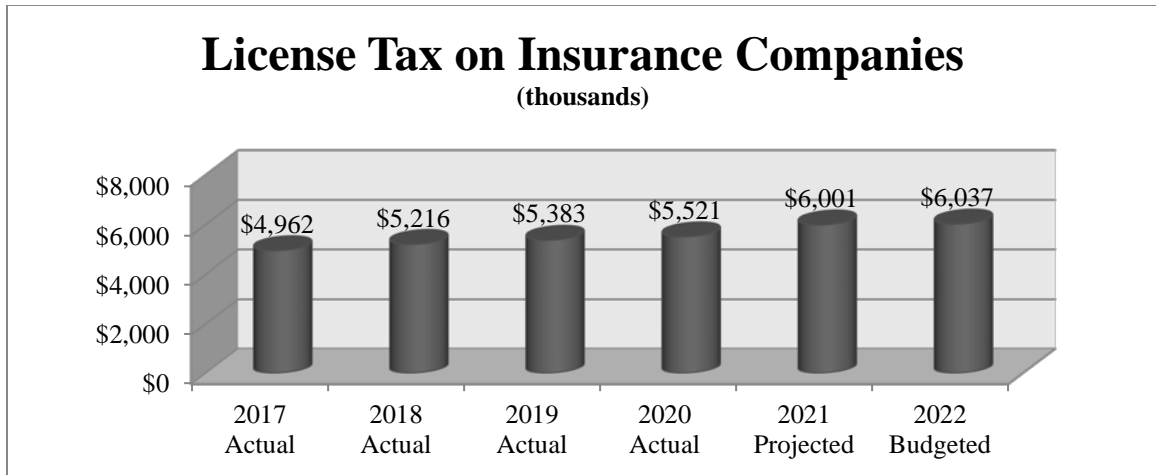
For years up to fiscal 2019, the chart also includes revenue that the City received for collecting Henderson County’s tax on its behalf. Starting in fiscal 2020, Henderson County has done its own tax administration.

The revenue estimates for fiscal 2022, include a full year payroll tax rate of 1.49% and a net profits rate of 1.49%. However, due to the ongoing pandemic and its impact on the local economy, the City has taken a conservative approach to 2022 revenue estimates. These rates will generate approximately \$6.51 million in net payroll taxes and nearly \$1.16 million in net profit taxes. These numbers equate to a 2% increase over 2021 estimated taxes.

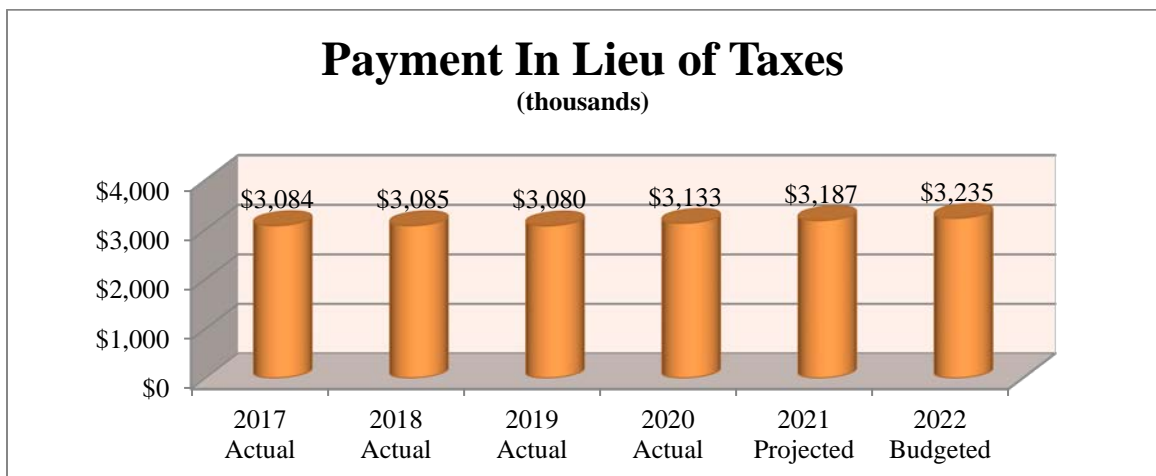
There is also a budget of a \$46,000 rebate that is returned to businesses that are participating in the Kentucky Business Investment Program.



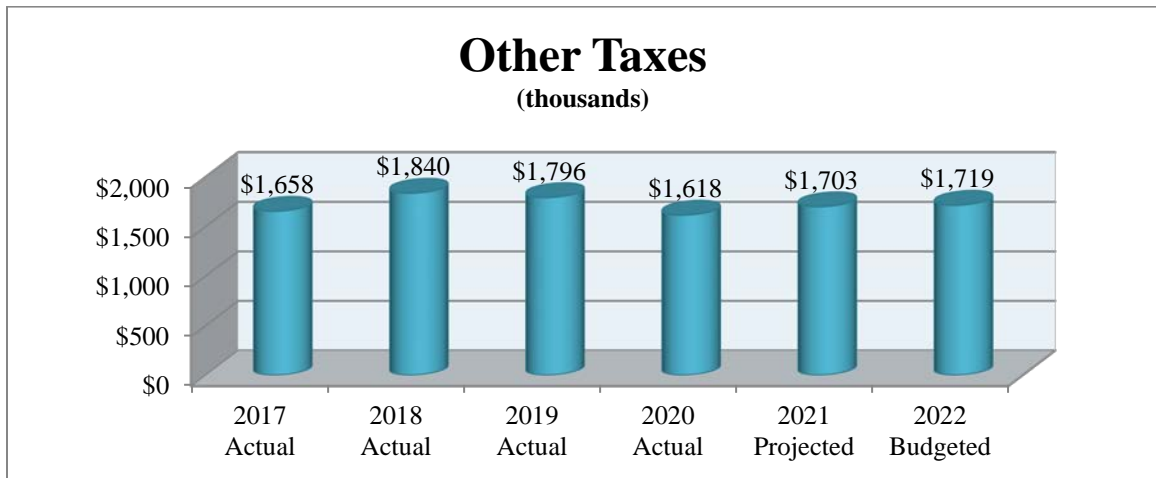
License Tax on Insurance Companies – The City of Henderson follows Chapter 91A of the Kentucky Revised Statutes as it relates to the tax assessed on insurance premiums. The tax applies to casualty, automobile, inland marine, fire/allied perils, health, and life policies. The insurance companies add the tax to their customer’s statements and remit the tax to the City. The insurance companies can retain a fee of 1.5% of the tax collections to cover their expenses. The rate was increased from 10% to 11% in July 2020. The estimates for 2022 are based on a slight (0.6%) increase over the 2021 revenue due to annual increases in covered property.



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 2022, Henderson Municipal Power and Light will pay \$1,244,724, Henderson Municipal Gas will pay \$1,400,000, and Henderson Water Utility will pay \$550,000. Also included in this category is the payment that the City receives from the Henderson Housing Authority. For fiscal 2022, the City is expecting to receive approximately \$40,000.

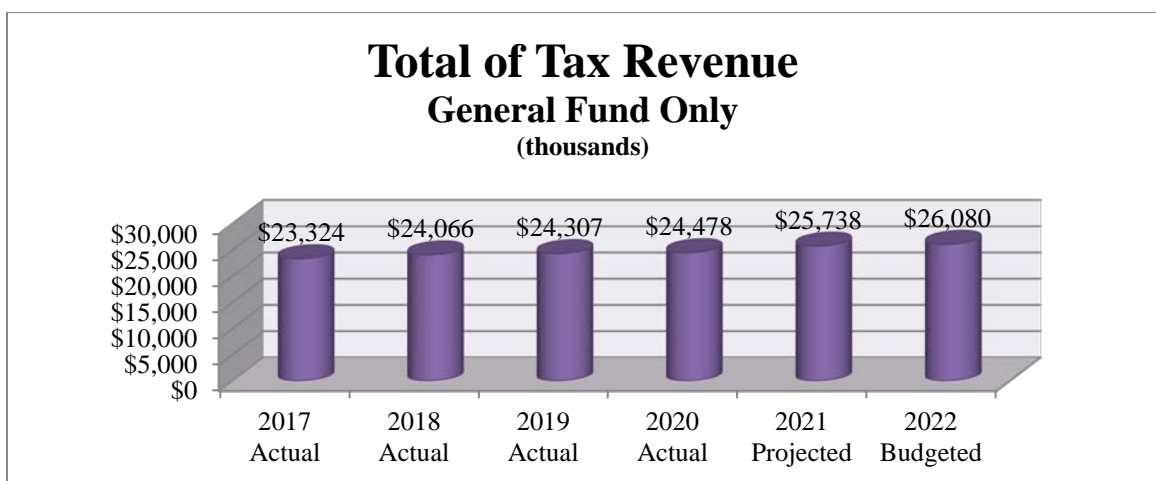


Other taxes – The City of Henderson also collects vehicle property tax, omitted tangible tax, franchise tax, bank deposit tax, and delinquent taxes. As the chart below reflects, the amount of other taxes totals over \$1.7 million for fiscal year 2022. The increase in based on the anticipated additional revenue from the bank deposit tax due to the stimulus funds sent to citizens from the American Recovery Act of 2021.



Taxes – The total (\$26,080,200) for the taxes above make up 85% of the General Fund’s \$30,670,000 of revenue (net of the use of reserves) for fiscal 2022. 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 pandemic and its impact on the local, state, and national economy, the estimates included in the fiscal 2022 are more conservative than those used in prior years.

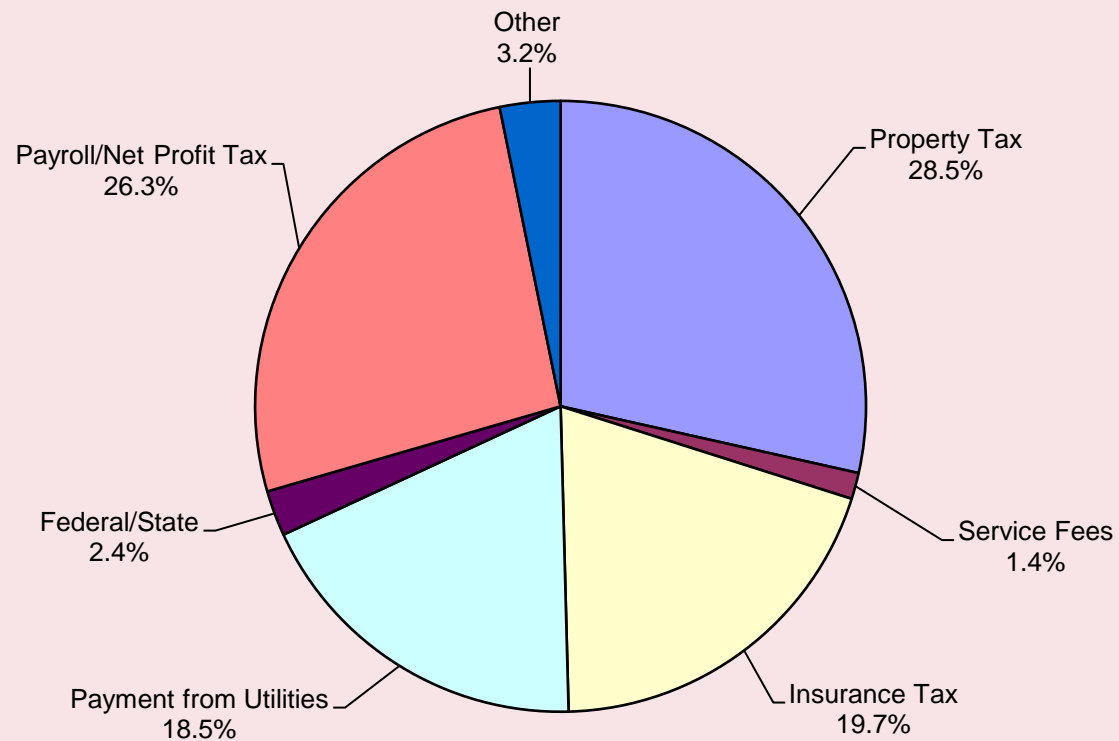


CITY OF HENDERSON

GENERAL FUND REVENUE

By Category

FISCAL 2022 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	
2011	\$ 6,063,101	\$ 5,959,466	98.3%	\$ 84,902	\$ 6,044,368	99.7%	\$ 18,734
2012	6,532,511	6,446,468	98.7%	71,887	6,518,355	99.8%	14,157
2013	6,883,396	6,827,928	99.2%	40,936	6,868,864	99.8%	14,533
2014	7,136,402	7,071,501	99.1%	46,487	7,117,988	99.7%	18,414
2015	7,453,310	7,375,464	99.0%	54,280	7,429,744	99.7%	23,566
2016	7,761,317	7,676,994	98.9%	56,930	7,733,924	99.6%	27,394
2017	8,029,081	7,915,893	98.6%	72,340	7,988,234	99.5%	40,847
2018	6,810,606	6,742,413	99.0%	23,518	6,765,931	99.3%	44,675
2019	6,883,432	6,775,793	98.4%	37,950	6,813,743	99.0%	69,689
2020	7,020,456	6,906,448	98.4%	-	6,906,448	98.4%	114,008

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

(b) Collections as of July 13, 2020

CITY OF HENDERSON COST ALLOCATION

<u>GENERAL FUND</u>		<u>Fiscal 2022</u>	<u>GENERAL</u>			<u>PWR &</u>	<u>WTR &</u>						
<u>DIVISION NAME</u>		<u>BUDGET</u>	<u>FUND</u>	<u>GAS</u>	<u>LIGHT</u>	<u>SEWER</u>	<u>CEMET.</u>	<u>PWI</u>	<u>HART</u>	<u>SANIT.</u>	<u>LANDFILL</u>	<u>911</u>	<u>OTHER</u>
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%
	\$	236,690	\$ 215,270	\$ 7,101	\$ 1,846	\$ 2,675	\$ 923	\$ 923	\$ 923	\$ 923	\$ 923	\$ 1,207	\$ 3,976
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%
	\$	358,210	\$ 305,911	\$ 28,657	\$ 2,758	\$ 3,546	\$ 573	\$ 1,827	\$ 4,621	\$ 322	\$ 573	\$ 645	\$ 8,776
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%
	\$	362,200	\$ 195,588	\$ 54,330	\$ 10,866	\$ 7,244	\$ 7,244	\$ 10,866	\$ 1,811	\$ 3,622	\$ 3,622	\$ 18,110	\$ 48,897
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%
	\$	153,130	\$ 84,222	\$ 1,531	\$ 1,531	\$ 1,531	\$ 45,939	\$ 1,531	\$ 1,531	\$ 1,531	\$ 1,531	\$ 1,531	\$ 10,719
016 Safety		100.00%	57.10%	6.30%	0.00%	21.80%	1.00%	2.70%	3.30%	4.00%	0.00%	3.80%	0.00%
	\$	208,870	\$ 119,265	\$ 13,159	\$ -	\$ 45,534	\$ 2,089	\$ 5,639	\$ 6,893	\$ 8,355	\$ -	\$ 7,937	\$ -
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%
	\$	131,340	\$ 115,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,247
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%
	\$	555,710	\$ 429,230	\$ 27,063	\$ 7,502	\$ 27,063	\$ 4,557	\$ 13,337	\$ 9,947	\$ 15,449	\$ 4,279	\$ 17,283	\$ -
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%
	\$	666,520	\$ 351,589	\$ 103,977	\$ 21,329	\$ 21,329	\$ 21,329	\$ 21,329	\$ 31,993	\$ 25,328	\$ 25,328	\$ 21,329	\$ 21,662
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%
	\$	904,330	\$ 276,544	\$ 138,453	\$ 115,754	\$ 95,045	\$ 14,469	\$ 88,986	\$ 28,939	\$ 58,601	\$ 58,601	\$ 14,469	\$ 14,469
123 Accounting net of meter reading		100.00%	5.57%	29.32%	29.38%	25.99%	1.40%	1.40%	1.54%	3.00%	1.00%	1.40%	0.00%
	\$	764,435	\$ 42,579	\$ 224,132	\$ 224,591	\$ 198,677	\$ 10,702	\$ 10,702	\$ 11,772	\$ 22,933	\$ 7,644	\$ 10,702	\$ -
123 Water Meter Probe Meter Reading		100.00%	0.00%	26.38%	39.50%	34.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	\$	4,840				\$ 4,840							
	\$	255,165	\$ -	\$ 67,313	\$ 100,790	\$ 87,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
	\$	842,800	\$ 46,944	\$ 247,109	\$ 247,615	\$ 219,044	\$ 11,799	\$ 11,799	\$ 12,979	\$ 25,284	\$ 8,428	\$ 11,799	\$ -

CITY OF HENDERSON COST ALLOCATION

<u>GENERAL FUND</u>		<u>Fiscal 2022</u>	<u>GENERAL</u>			<u>PWR &</u>	<u>WTR &</u>						
<u>DIVISION NAME</u>		<u>BUDGET</u>	<u>FUND</u>	<u>GAS</u>	<u>LIGHT</u>	<u>SEWER</u>	<u>CEMET.</u>	<u>PWI</u>	<u>HART</u>	<u>SANIT.</u>	<u>LANDFILL</u>	<u>911</u>	<u>OTHER</u>
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%
		\$ 7,563,360	\$ 4,804,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,759,114
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%
		\$ 576,510	\$ 570,514	\$ -	\$ -	\$ -	\$ -	\$ 5,996	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 1,533,200	\$ 1,533,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 8,307,640	\$ 8,307,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 215,490	\$ 58,570	\$ 3,319	\$ 1,659	\$ 8,426	\$ -	\$ 84,623	\$ 840	\$ 26,635	\$ 26,441	\$ -	\$ 4,978
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%
		\$ 710,830	\$ 589,136	\$ 26,016	\$ 4,265	\$ 7,890	\$ 14,714	\$ 41,726	\$ 5,189	\$ 6,824	\$ 5,473	\$ -	\$ 9,596
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%
		\$ 654,400	\$ 327,135	\$ 56,409	\$ -	\$ -	\$ 9,751	\$ 204,238	\$ 2,748	\$ 52,352	\$ -	\$ -	\$ 1,767
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%
		\$ 341,880	\$ 158,632	\$ 12,991	\$ -	\$ -	\$ 7,829	\$ 27,179	\$ 2,598	\$ 12,991	\$ -	\$ -	\$ 119,658
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%
		\$ 901,940	\$ 839,436	\$ 3,969	\$ -	\$ -	\$ 9,380	\$ 1,533	\$ 12,357	\$ 6,133	\$ 180	\$ 12,898	\$ 16,055
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%
		\$ 6,220,510	\$ 3,065,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,155,043
TOTAL		\$ 32,470,000	\$ 22,436,212	\$ 1,015,529	\$ 740,507	\$ 729,905	\$ 161,298	\$ 532,235	\$ 135,142	\$ 267,283	\$ 143,024	\$ 117,910	\$ 6,190,956
		<u>32,470,000</u>	<u>32,470,000</u>	<u>-</u>									

Various departments and/or funds are allocated costs based on the percentages reflected above. Several functions such as utility meter reading, collections, H.R., City Attorney are examples of the areas that are reimbursed to the General Fund. These are identified in the General Fund's revenue as Governmental Service Charge 3700s Other Revenue. Not all funds (Cemetery, PWI, 911, etc.) have the financial resources to reimburse the General Fund.

CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2022
GENERAL FUND DETAIL

ACCOUNT		2019 Actual	2020 Actual	2021 Amended Budget	2022 Proposed Budget	% CHANGE
41 Personnel Services						
4101	Salaries -Supervision	\$ 2,007,286	\$ 1,959,210	\$ 2,037,240	\$ 2,144,580	5.3%
4102	Salaries -Clerical	1,133,155	1,063,593	1,137,430	1,146,350	0.8%
4103	Salaries - Operational	6,578,132	6,570,822	7,091,300	7,421,480	4.7%
4104	Salaries - Overtime	1,550,232	1,516,901	1,415,370	1,451,170	2.5%
4105	Salaries - Other	82,504	67,332	94,940	91,460	-3.7%
4106	FICA	296,308	279,574	308,870	315,300	2.1%
4107	Medicare	160,511	157,706	170,750	178,050	4.3%
4108	Life Insurance	12,633	12,422	14,530	14,560	0.2%
4109	Hospitalization Insurance	3,716,699	3,715,526	3,997,650	4,285,330	7.2%
4110	Cancer Insurance	25,405	24,370	25,570	25,590	0.1%
4111	Workers Compensation	201,577	188,770	272,720	283,540	4.0%
4112	Employee Assistance Prgm	3,962	3,766	4,230	4,220	-0.2%
4115	Unemployment Insurance	10,801	3,542	15,050	17,870	18.7%
4116	Employee Pension Benefit	974,824	1,039,533	1,111,360	1,272,480	14.5%
4118	Retirement - Other	28,530	21,760	22,170	22,470	1.4%
4119	Police & Fire Pension	2,282,772	2,547,481	2,686,710	3,186,510	18.6%
Personnel Services Total		19,065,331	19,172,308	20,405,890	21,860,960	7.1%
42 Supplies						
4200	Non-Inventory Parts	3,762	4,955	4,000	4,500	12.5%
4201	Fuel	217,165	169,848	291,850	290,930	-0.3%
4202	Minor Tools	46,161	34,585	37,240	35,280	-5.3%
4203	Office Supplies	58,732	51,991	61,340	60,880	-0.7%
4204	Cleaning Supplies	11,779	9,581	10,250	12,250	19.5%
4205	Medical & Drug Supplies	25,588	13,835	12,100	13,380	10.6%
4206	Botanical Supplies	5,165	6,536	6,000	6,000	0.0%
4207	Clothing Supplies	173,502	155,298	145,140	170,140	17.2%
4208	Postage	117,765	108,280	121,950	120,660	-1.1%
4209	Educational Supplies	22,622	5,125	18,030	17,380	-3.6%
4210	Photographic Supplies	326	-	500	500	0.0%
4211	Periodicals & Supplement	10,539	5,700	15,640	15,550	-0.6%
4212	Mechanical Supplies	1,446	1,842	2,100	2,000	-4.8%
4213	Traffic Control Supplies	22,124	24,211	25,000	25,000	0.0%
4214	Chemical Supplies	23,955	16,227	26,200	24,500	-6.5%
4215	Janitorial Supplies	21,897	20,962	22,500	22,500	0.0%
4216	Ammunition	33,673	8,693	43,000	40,000	-7.0%
4221	Athletic Recreat. Supply	9,636	4,850	9,950	9,950	0.0%
4222	Concessions	9,261	787	6,000	6,000	0.0%
4225	Safety Supplies	3,219	4,614	100,800	5,000	-95.0%
4228	Dive & Rescue	7,845	7,402	5,500	5,000	-9.1%
4229	Miscellaneous Supplies	13,283	12,591	21,150	26,500	25.3%
4230	Over/Short Account	(3,717)	126	-		N/A
Supplies Total		835,728	668,039	986,240	913,900	-7.3%

**CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2022
GENERAL FUND DETAIL**

ACCOUNT	2019 Actual	2020 Actual	2021 Amended Budget	2022 Proposed Budget	% CHANGE
43 Maintenance & Repairs					
4300.0001 MSC Repairs	\$ 957	\$ -	\$ -		N/A
4301 Vehicle Repair	299,970	223,806	258,780	253,660	-2.0%
4302 Office Equipment Repair	257,117	250,800	257,180	255,350	-0.7%
4303 Instr. & Appar. Repair	17,338	18,342	29,150	18,600	-36.2%
4304 Other Equipment Repair	29,646	12,612	22,700	23,090	1.7%
4305 Heating / A.C. Repair	42,245	12,733	54,850	54,200	-1.2%
4306 Building Repair & Maint	246,933	170,119	317,500	185,000	-41.7%
4307 Other Structures Repair	84,473	65,004	190,000	85,800	-54.8%
4308 Machines Tools Repair	8,499	6,687	8,400	7,900	-6.0%
4309 Radios Repair	6,239	5,336	5,500	5,000	-9.1%
4310 Video Equipment Expense	925	-	3,000	6,000	100.0%
4312 Walks Drives Fences	10,375	4,391	5,000	4,900	-2.0%
4313 Recreational Equipment	9,497	9,865	10,150	10,200	0.5%
4314 Pumps & Motors	6,713	3,656	3,000	4,000	33.3%
4325 Boat Launch Expense	2,177	43,667	17,000	17,000	0.0%
Maintenance & Repairs Total	1,023,104	827,018	1,182,210	930,700	-21.3%
44 Services					
4401 Telephone	129,641	114,426	98,670	118,440	20.0%
4402 Medical Exams	27,665	43,148	53,740	51,380	-4.4%
4403 Assoc. Dues/Subscription	84,970	81,771	84,220	122,190	45.1%
4404 Multi-Department Training	26,514	8,463	16,850	44,550	164.4%
4405 Travel & Training	128,481	79,545	97,680	99,000	1.4%
4406 Boards and Meetings	3,410	2,850	8,900	6,900	-22.5%
4408 Legal Advertising	25,549	27,161	27,620	26,720	-3.3%
4409 Electric-Purchased	36,889	38,019	36,400	37,300	2.5%
4414 Clothing / Cleaning	33,209	32,932	36,450	36,450	0.0%
4415 Special Services	21,717	24,249	23,340	21,590	-7.5%
4416 Car Allowance	5,400	5,490	9,400	10,800	14.9%
4417 Printing and Reproduction	33,912	28,256	34,860	34,380	-1.4%
4418 Contractual Services	711,467	610,018	733,420	714,410	-2.6%
4419 Professional Services	143,612	107,990	158,790	157,790	-0.6%
4424 Equipment Rental	10,901	9,071	9,500	9,500	0.0%
4440 Web Services	27,834	35,862	34,000	34,000	0.0%
4442 Trust Fees	3,900	3,386	3,800	3,700	-2.6%
4443 Charge Card Expense	949	-	-	-	N/A
4443 Charge Card Utilities	22,310	23,354	28,500	28,500	0.0%
4454 Tennis Club	-	33,028	-	-	N/A
4456 Planning Commission	342,484	345,320	363,500	368,940	1.5%
4457 Ambulance Service	371,810	86,241	104,250	65,000	-37.6%
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	10,000	11.1%
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	5,958	5,500	5,500	5,500	0.0%
4482 Humane Society of Hend C	121,000	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 2022
GENERAL FUND DETAIL**

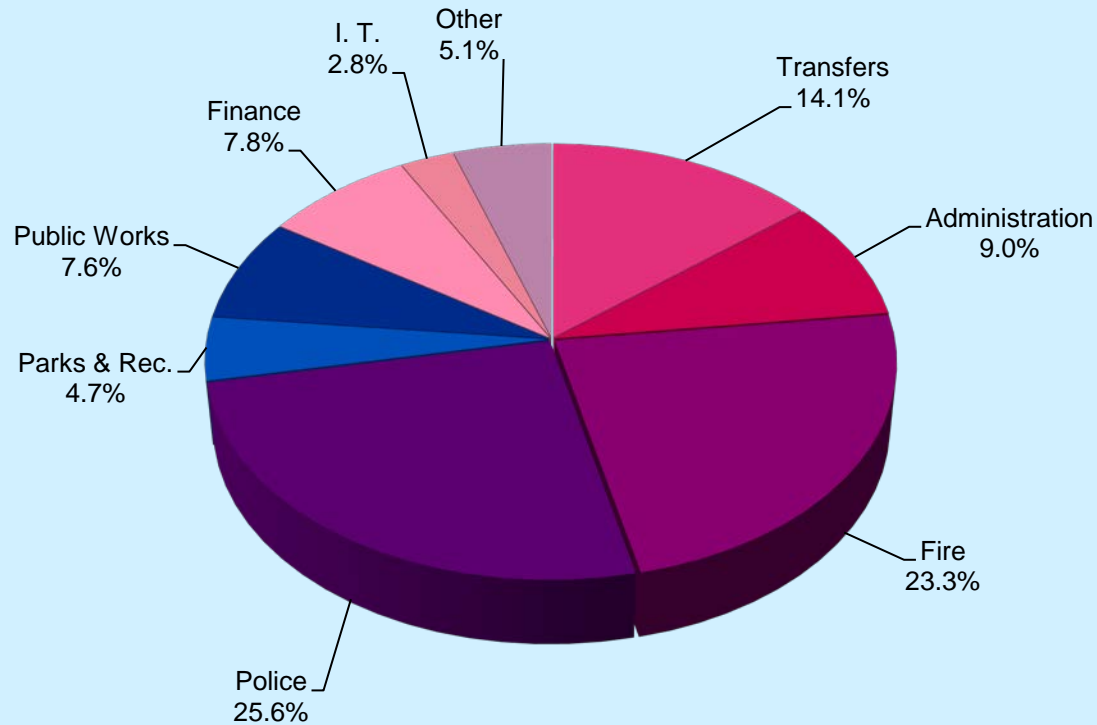
ACCOUNT	2019 Actual	2020 Actual	2021 Amended Budget	2022 Proposed Budget	% CHANGE
44 Services (continued)					
4484 Disaster & Emergency Ser	\$ 38,428	\$ 40,825	\$ 70,400	\$ 65,700	-6.7%
4485 Hend City/Co Air Board	141,760	149,260	218,100	222,350	1.9%
4491 Kyndle	48,000	48,000	48,000	50,000	4.2%
4492 Human Relations Comm.	-	30,171	35,000	36,030	2.9%
4494 Other Outside Agency	19,000	24,000	27,000	40,000	48.1%
4495 Special Projects	431,262	217,728	559,100	367,500	-34.3%
4497 Henderson Child	3,200	3,200	3,200	3,200	0.0%
4522 Audit Expense	21,562	27,600	21,570	22,720	5.3%
Services Total	3,140,494	2,525,564	3,190,460	3,044,240	-4.6%
45 Sundry Charges					
4501 Insurance Expense	498,983	538,740	560,470	421,040	-24.9%
4501.0001 MSC Insurance	15,360	14,082	-	-	N/A
4531 DARE Expenses	1,199	8,436	-	-	N/A
4534 K-P Donations Expenses	14,364	1,027	-	-	N/A
Sundry Charges Total	529,906	562,285	560,470	421,040	-24.9%
46 Capital Outlay					
4601 Motor Vehicles	153,131	767,522	1,109,000	637,800	-42.5%
4602 Office Furniture /Fixture	18,813	-	-	-	N/A
4603 Office Equipment	5,600	-	-	-	N/A
4605 Machinery & Tools	83,246	12,441	90,000	-	-100.0%
4607 Data Processing Equipment	19,726	-	20,000	18,200	-9.0%
4608 Instruments & Apparatus	4,992	-	328,000	-	-100.0%
4611 Walks, Drives, Fences	26,798	150	-	-	N/A
4617 Buildings	2,339	-	-	-	N/A
4628 Park Improvements	30,750	-	-	-	N/A
Capital Outlay Total	345,395	780,113	1,547,000	656,000	-57.6%
47 Transfers					
4701 Transfer to PWI	839,000	1,081,000	1,133,000	1,252,000	10.5%
4702 Transfer to HART	752,000	677,000	331,000	272,000	-17.8%
4707 Transfer to Construction	1,156,493	286,000	1,132,000	449,000	-60.3%
4711 Reserve for Contingency	26,309	27,204	50,730	77,160	52.1%
4714 Transfer to Emergency Co	616,000	438,000	500,000	415,000	-17.0%
4716 Transfer to Police and Fire	352,000	354,000	378,000	354,000	-6.3%
4717 Transfer to Civil Service	71,000	87,000	80,000	82,000	2.5%
4719 Transfer to Cemetery Fund	200,000	211,000	236,000	250,000	5.9%
4725 Transfer to Bond Fund	1,321,000	1,333,000	1,320,000	1,492,000	13.0%
Transfers Total	5,333,802	4,494,204	5,160,730	4,643,160	-10.0%
Total Expenses	\$ 30,273,760	\$ 29,029,531	\$ 33,033,000	\$ 32,470,000	-1.7%

CITY OF HENDERSON

GENERAL FUND EXPENDITURES

By Department

FISCAL 2022 BUDGET

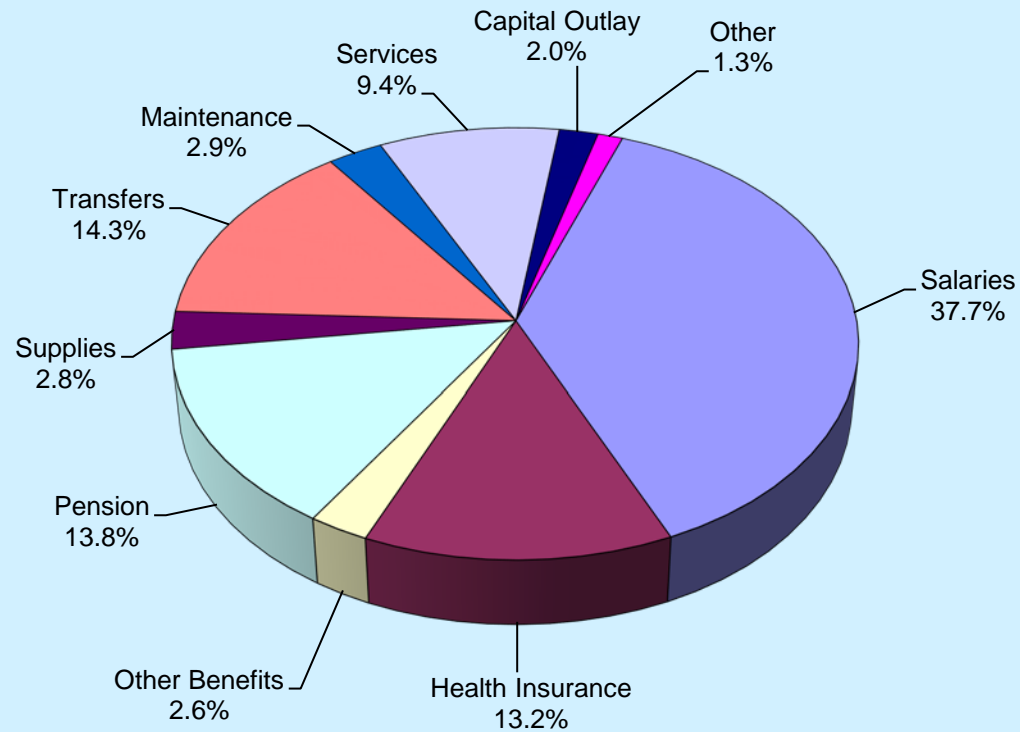


CITY OF HENDERSON

GENERAL FUND EXPENDITURES

By Expense Category

FISCAL 2022 BUDGET



CITY OF HENDERSON, KY
TOTAL EXPENDITURES OF ALL FUNDS
FOR FISCAL 2022

	Fiscal 2021	Fiscal 2022	Increase/(Decrease)	Percentage
GENERAL FUND	\$ 33,033,000	\$ 32,470,000	\$ (563,000)	-1.7%
GAS FUND	15,521,000	15,886,000	365,000	2.4%
HEALTH REIMBURSEMENT ARRANGEMENT FUND	480,000	340,000	(140,000)	-29.2%
CIVIL SERVICE PENSION FUND	86,000	88,000	2,000	2.3%
POLICE & FIRE PENSION FUND	378,000	354,000	(24,000)	-6.3%
CEMETERY FUND	477,000	508,000	31,000	6.5%
HEALTH INSURANCE FUND	8,313,000	8,646,000	333,000	4.0%
BOND FUND	4,766,000	4,993,000	227,000	4.8%
PUBLIC WAY IMPROVEMENT FUND	1,779,000	1,927,000	148,000	8.3%
CONSTRUCTION FUND	2,119,000	4,925,000	2,806,000	132.4%
HART FUND	1,529,000	1,526,000	(3,000)	-0.2%
SANITATION FUND	3,885,000	3,857,000	(28,000)	-0.7%
911 FUND	1,596,000	1,487,000	(109,000)	-6.8%
TOURISM COMMISSION FUND	169,000	169,000	-	N/A
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	522,000	787,000	265,000	50.8%
POLICE INVESTIAGTION FUND	31,000	71,000	40,000	129.0%
	<u>\$ 74,684,000</u>	<u>\$ 78,034,000</u>	<u>\$ 3,350,000</u>	<u>4.5%</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.

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-90.

Fund – General #10 –

Department - Administration #10 –

Division – Mayor / City Commissioners #010

Division - City Manager #011

Division - City Attorney #012

Division - City Clerk #013

Division – Safety #016

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 – 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 - Safety #016 - The Safety division plans and manages safety orientation of new and existing employees. The division ensures that the City complies with OSHA, state and local regulations. The Coordinator investigates accidents and injuries as to prevent reoccurrences.

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-33 – 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-51

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

Duties:

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

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

Duties:

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

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

Duties:

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

Department – Fire #20 starts on page C-70

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-80

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-102

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-110

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-148

Division – Information Technology #122 – 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

Department – Non-Departmental #90 pages C-40 and C-64

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-155

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-41 – 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-65 – 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-66 – 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-98 - 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-42 - 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-67 – 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-130 – 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-43 – 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 – Sanitation #57 page C-136 – 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-169 – 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-69 – 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-50 – 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-109 – 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

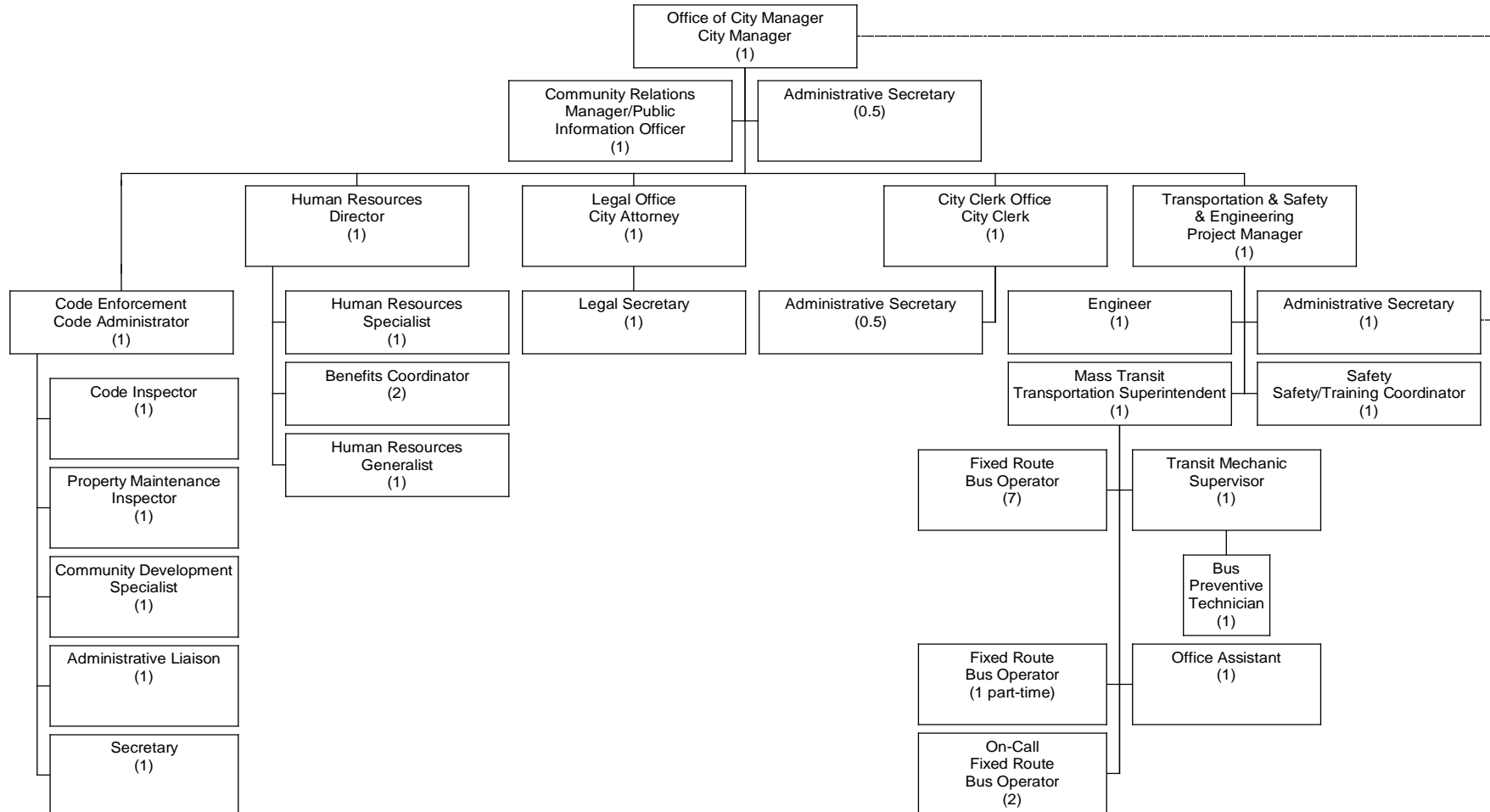


SECTION C

DEPARTMENTAL

BUDGETS

ADMINISTRATION



CITY OF HENDERSON, KY Protect Health and Safety/Maintain Basic Service Levels FOR FISCAL YEAR 2022		
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.
		2. Complete the third mass foreclosure on 20 parcels.
	Administration: Human Resources	1. Continue annual HIPAA training for affected City employees to maintain continued protection of private individual information.
	Administration: Mass Transit	1. Continue to follow the replacement schedule for all buses and vehicles with the purchase of one new pickup.

CITY OF HENDERSON, KY
Enhance the Economic Climate of the Community
FOR FISCAL YEAR 2022

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. 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 2022

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 progression of condemnations of abandoned, dilapidated properties that are on the City's delinquent tax list and have repeated property maintenance violations.
		2. Continue targeted enforcement of property maintenance violations on unsafe structures and blighted properties.
		3. Continue stepped up property maintenance inspection efforts to include all areas of the City.
		4. Continue ongoing efforts to improve customer service by providing opportunities for more timely and efficient public services through technology as well as through personal contact.
		5. Continue to promote a more streamlined approach for developers and citizens when developing and redeveloping property within the City.

CITY OF HENDERSON, KY Enhance City Attractiveness/Control the Cost of Government FOR FISCAL YEAR 2022		
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. Raise employee awareness and encourage use of employee near-site clinic.
		4. Broaden recruitment strategies for employment opportunities, including increased online recruitment tools.
		5. Coordinate with I.T. and Finance to evaluate software enhancements to increase process efficiencies.
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.
		2. To continue to provide safe and reliable transportation to the citizens of Henderson.

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 2022**

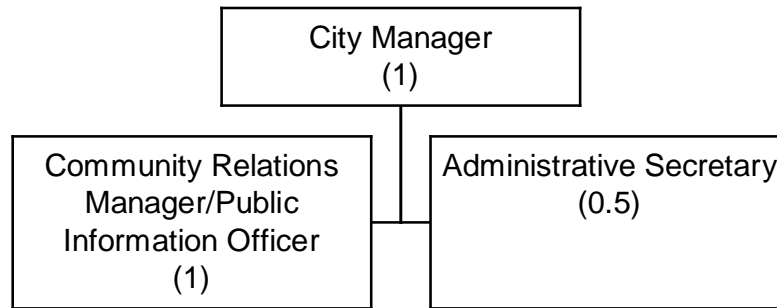
Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 10 - Administration							
Division 010 - City Commission							
41 Personnel Services							
4101	Salaries - Supervision	\$ 64,139	\$ 64,633	\$ 65,919	\$ 65,620	\$ 65,040	-0.9%
4106	FICA	3,186	3,171	3,544	4,070	4,030	-1.0%
4107	Medicare	745	742	829	960	950	-1.0%
4109	Health Insurance	69,880	91,160	85,269	87,000	93,600	7.6%
4111	Workers Compensation	83	71	49	110	110	0.0%
4112	Employee Assist. Prgm	43	35	36	90	90	0.0%
Personnel Services Total		138,076	159,812	155,644	157,850	163,820	3.8%
42 Supplies							
4203	Office Supplies	776	795	-	710	710	0.0%
4208	Postage	73	45	70	70	50	-28.6%
4211	Periodicals & Supple.	314	58	320	420	200	-52.4%
Supplies Total		1,163	898	390	1,200	960	-20.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	3	6	15	10	10	0.0%
Maintenance & Repairs Total		3	6	15	10	10	0.0%
44 Services							
4401	Telephone	3,892	3,296	2,800	3,800	3,000	-21.1%
4403	Assoc. Dues/Subscript.	62,138	58,689	58,860	59,500	59,500	0.0%
4405	Travel & Training	6,785	3,847	900	7,000	5,000	-28.6%
4415	Special Services	1,471	3,299	1,750	1,900	2,100	10.5%
4417	Printing and Reprod.	304	238	230	350	300	-14.3%
4419	Professional Services	550	1,000	-	3,000	2,000	-33.3%
Services Total		75,140	70,369	64,540	75,550	71,900	-4.8%
Total Mayor & City Commission		\$ 214,382	\$ 231,085	\$ 220,589	\$ 234,610	\$ 236,690	0.9%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Administration **DIVISION:** City Commission

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Newspaper Annual Subscription	\$ 200
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	\$ 800
		Christmas Parade	500
		Logo Incentives	500
		Other	300
		Total	\$ 2,100
4419	Professional Services	Miscellaneous Projects as Needed	\$ 2,000

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 2022**

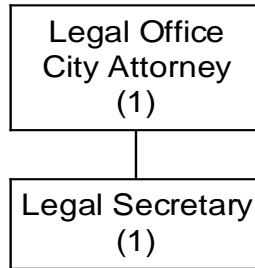
Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 10 - Administration							
Division 011 - City Manager							
41 Personnel Services							
4101	Salaries - Supervision	\$ 230,189	\$ 189,307	\$ 238,077	\$ 190,970	\$ 195,520	2.4%
4102	Salaries - Clerical	32,663	22,672	-	18,210	18,460	1.4%
4103	Salaries - Operational	-	33,297	2,244	64,740	-	-100.0%
4104	Salaries - Overtime	-	387	-	2,400	2,450	2.1%
4105	Salaries - Other	157	-	-	2,520	2,500	-0.8%
4106	FICA	16,262	14,915	13,859	17,290	13,580	-21.5%
4107	Medicare	3,948	3,664	3,630	4,050	3,180	-21.5%
4108	Life Insurance	2,596	2,626	128	5,250	5,210	-0.8%
4109	Health Insurance	45,060	58,075	49,440	60,900	46,800	-23.2%
4110	Other Insurance	1,065	1,132	1,065	410	290	-29.3%
4111	Workers Compensation	385	262	185	450	350	-22.2%
4112	Employee Assist. Prgm	47	58	47	70	50	-28.6%
4115	Unemploy. Insurance	283	77	245	330	350	6.1%
4116	Employee Pension	18,228	26,386	24,002	33,250	20,480	-38.4%
4118	Retirement - Other	28,530	21,759	22,490	22,170	22,470	1.4%
Personnel Services Total		379,413	374,617	355,411	423,010	331,690	-21.6%
42 Supplies							
4203	Office Supplies	1,936	1,102	1,150	1,550	1,400	-9.7%
4208	Postage	190	55	50	200	100	-50.0%
4211	Periodicals & Supple.	3,254	3,641	3,890	4,000	4,000	0.0%
Supplies Total		5,380	4,798	5,090	5,750	5,500	-4.3%
43 Maintenance & Repairs							
4302	Office Equip. Repair	9	9	20	20	20	0.0%
Maintenance & Repairs Total		9	9	20	20	20	0.0%
44 Services							
4401	Telephone	3,303	3,496	3,500	3,700	3,700	0.0%
4403	Assoc. Dues/Subscript.	527	857	1,280	800	800	0.0%
4405	Travel & Training	3,943	5,590	2,000	5,000	5,000	0.0%
4408	Legal Advertising	-	28	100	200	200	0.0%
4415	Special Services	311	308	60	300	300	0.0%
4416	Car Allowance	5,400	5,490	5,400	5,400	5,400	0.0%
4417	Printing and Reprod.	359	331	640	500	500	0.0%
4418	Contractual Services	19,450	-	-	2,100	2,100	0.0%
4419	Professional Services	4,759	1,959	1,600	3,000	3,000	0.0%
Services Total		38,052	18,059	14,580	21,000	21,000	0.0%
Total City Manager		\$ 422,854	\$ 397,483	\$ 375,101	\$ 449,780	\$ 358,210	-20.4%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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	\$ 450
		KAMM	100
		Other	250
		Total	\$ 800
4415	Special Services	Other	\$ 300
4418	Contractual Services	Temporary Clerical Assistance	\$ 2,100
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 2022

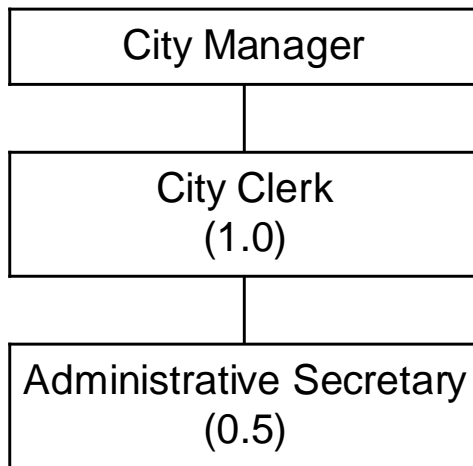
Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 10 - Administration							
Division 012 - City Attorney							
41 Personnel Services							
4101	Salaries - Supervision	\$ 102,319	\$ 105,392	\$ 110,484	\$ 106,640	\$ 109,180	2.4%
4102	Salaries - Clerical	47,955	49,033	49,028	49,230	58,800	19.4%
4104	Salaries - Overtime	-	187	-	150	150	0.0%
4106	FICA	9,089	9,362	9,682	9,690	10,430	7.6%
4107	Medicare	2,126	2,190	2,264	2,270	2,440	7.5%
4108	Life Insurance	77	79	79	90	100	11.1%
4109	Health Insurance	35,648	36,440	36,000	34,800	40,560	16.6%
4110	Other Insurance	229	229	229	230	250	8.7%
4111	Workers Compensation	205	170	117	270	290	7.4%
4112	Employee Assist. Prgm	36	36	36	40	40	0.0%
4115	Unemploy. Insurance	143	49	194	180	270	50.0%
4116	Employee Pension	32,430	37,200	38,379	37,540	45,310	20.7%
Personnel Services Total		230,257	240,367	246,491	241,130	267,820	11.1%
42 Supplies							
4203	Office Supplies	1,787	346	1,320	1,200	1,300	8.3%
4208	Postage	515	350	554	600	560	-6.7%
4211	Periodicals & Supple.	2,331	326	5,650	5,780	5,700	-1.4%
Supplies Total		4,633	1,022	7,524	7,580	7,560	-0.3%
43 Maintenance & Repairs							
4302	Office Equip. Repair	18	31	51	-	50	N/A
Maintenance & Repairs Total		18	31	51	-	50	N/A
44 Services							
4401	Telephone	355	395	451	400	450	12.5%
4403	Assoc. Dues/Subscript.	4,156	7,606	5,695	6,000	5,950	-0.8%
4405	Travel & Training	1,599	2,531	124	1,570	1,570	0.0%
4415	Special Services	937	45	337	1,000	950	-5.0%
4417	Printing and Reprod.	211	142	649	500	650	30.0%
4419	Professional Services	50,127	29,333	49,066	70,000	70,000	0.0%
Services Total		57,385	40,052	56,322	79,470	79,570	0.1%
45 Sundry Charges							
4501	Insurance Expense	5,989	5,989	6,868	6,100	7,200	18.0%
Sundry Charge Total		5,989	5,989	6,868	6,100	7,200	18.0%
Total Legal		\$ 298,282	\$ 287,461	\$ 317,256	\$ 334,280	\$ 362,200	8.4%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Administration **DIVISION:** City Attorney

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Baldwin's KY Revised Statutes	\$ 2,000
		Advance Lexis On Line	1,920
		Kentucky Practice	760
		Kentucky Court Net	360
		Kentucky Verdict Reporter	310
		Kentucky Law Summary	300
		KLC Legal Handbook	50
		Total	\$ 5,700
4403	Association Dues and Subscrip	ASCAP/MPLC/SESAC	\$ 4,120
		International Municipal Lawyers Ass.	630
		Kentucky Bar Association	350
		Others (Henderson/ABA/INSC/MAAK)	850
		Total	\$ 5,950
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 2022

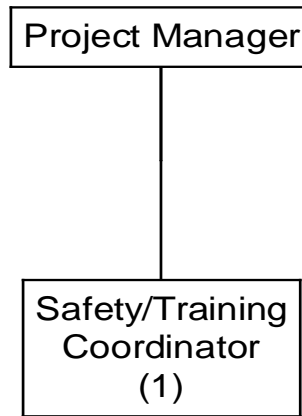
Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 10 - Administration							
Division 013 - City Clerk							
41 Personnel Services							
4101	Salaries - Supervision	\$ 59,039	\$ 60,691	\$ 62,536	\$ 61,250	\$ 62,700	2.4%
4102	Salaries - Clerical	-	-	8,010	18,210	18,460	1.4%
4106	FICA	3,550	3,655	3,777	4,940	5,040	2.0%
4107	Medicare	830	855	883	1,150	1,180	2.6%
4108	Life Insurance	47	48	48	70	70	0.0%
4109	Health Insurance	17,824	18,220	18,000	26,100	28,080	7.6%
4110	Other Insurance	115	115	115	180	180	0.0%
4111	Workers Compensation	76	67	46	130	130	0.0%
4112	Employee Assist. Prgm	18	18	18	30	30	0.0%
4115	Unemploy. Insurance	56	19	76	100	100	0.0%
4116	Employee Pension	12,740	14,602	15,046	19,120	21,880	14.4%
Personnel Services Total		94,295	98,290	108,554	131,280	137,850	5.0%
42 Supplies							
4203	Office Supplies	85	847	1,150	1,300	1,300	0.0%
4208	Postage	168	38	50	100	100	0.0%
Supplies Total		253	885	1,200	1,400	1,400	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	5	99	10	10	10	0.0%
Maintenance & Repairs Total		5	99	10	10	10	0.0%
44 Services							
4401	Telephone	556	542	600	600	600	0.0%
4403	Assoc. Dues/Subscript.	265	650	300	320	320	0.0%
4405	Travel & Training	558	350	700	1,800	1,800	0.0%
4408	Legal Advertising	4,110	6,767	6,000	5,000	5,000	0.0%
4415	Special Services	-	62	40	50	50	0.0%
4417	Printing and Reprod.	62	30	20	100	100	0.0%
4418	Contractual Services	3,926	3,111	-	-	-	N/A
4419	Professional Services	5,046	5,025	8,000	6,000	6,000	0.0%
Services Total		14,523	16,537	15,660	13,870	13,870	0.0%
Total City Clerk		\$ 109,076	\$ 115,811	\$ 125,424	\$ 146,560	\$ 153,130	4.5%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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

TRANSPORTATION & SAFETY & ENGINEERING



Division – Safety and Training- #016 - The Safety and Training division is responsible

- for performing safety orientation training for all new hires
- for ensuring employee compliance with all safety policies
- for creating, updating, and enforcing safety policies that pertain to all City of Henderson and Henderson Water Utility (HWU) employees
- for auditing all City/HWU facilities on a semi-annual basis to mitigate any recognized safety issue
- for ensuring OSHA compliance for the City of Henderson and for the Henderson Water Utility
- for performing safety training for employees on required topics
- for setting up training sessions that pertain to all employees
- for investigating accidents and injuries as to prevent reoccurrence

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 10 - Administration		Human					
Division 016 - Others		Rights		Safety			
41 Personnel Services							
4101	Salaries - Supervision	\$ 59,535	\$ -	\$ -	\$ -	\$ 67,800	N/A
4106	FICA	3,642	-	-	-	4,210	N/A
4107	Medicare	852	-	-	-	990	N/A
4108	Life Insurance	35	-	-	-	50	N/A
4109	Health Insurance	14,784	-	-	-	18,720	N/A
4110	Other Insurance	86	-	-	-	120	N/A
4111	Workers Compensation	79	-	-	-	110	N/A
4112	Employee Assist. Prgm	13	-	-	-	20	N/A
4115	Unemploy. Insurance	59	-	-	-	110	N/A
4116	Employee Pension	11,047	-	-	-	18,280	N/A
Personnel Services Total		90,132	-	-	-	110,410	N/A
42 Supplies							
4201	Fuel	-	-	-	-	720	N/A
4203	Office Supplies	547	-	-	-	1,000	N/A
4208	Postage	104	-	-	-	-	N/A
4209	Educational Supplies	108	-	-	-	300	N/A
4211	Periodicals & Supple.	-	-	-	-	2,600	N/A
4225	Safety Supplies	-	-	-	25,000	1,500	-94.0%
Supplies Total		759	-	-	25,000	6,120	-75.5%
43 Maintenance & Repairs							
4301	Vehicle Repair	-	-	-	-	600	N/A
Maintenance & Repairs Total		-	-	-	-	600	N/A
44 Services							
4401	Telephone	677	577	-	-	840	N/A
4402	Medical Exams	-	-	-	-	38,720	N/A
4403	Assoc. Dues/Subscript.	260	-	-	-	-	N/A
4404	Multit-Depart. Training	-	-	-	-	42,850	N/A
4405	Travel & Training	-	-	-	-	3,200	N/A
4415	Special Services	525	-	-	-	30	N/A
4417	Printing and Reprod.	26	-	-	-	100	N/A
4418	Contractual Services	-	-	-	25,000	6,000	-76.0%
Services Total		1,488	577	-	25,000	91,740	267.0%
Total Safety		\$ 92,379	\$ 577	\$ -	\$ 50,000	\$ 208,870	317.7%

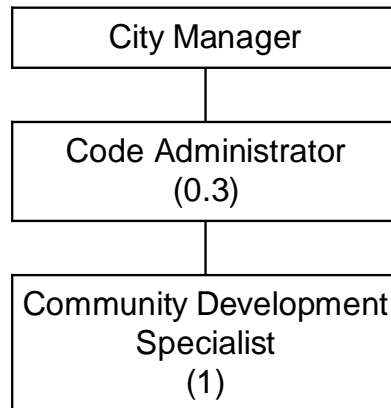
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Administration

DIVISION: Safety

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Toner Cartridge (One black, cyan, yellow, blue)	\$ 900
		Miscellaneous	100
		Total	\$ 1,000
4209	Educational Supplies	CPR Education Supplies	\$ 100
		Miscellaneous Safety Videos	200
		Total	\$ 300
4211	Periodicals and Supplements	MSDS Online Subscription (year 2 of 3-year price contract)	\$ 2,600
4225	Safety Supplies	Signage(Confined Space, Hearing Protection Required, No Entry)	\$ 500
		PPE (Ear, Head, Eye, and Hand protection)	400
		First Aid Supplies	200
		Miscellaneous	400
		Total	\$ 1,500
4402	Medical Exams	OSHA-Required Questionnaires & Physicals	
		HFD + diver physicals & other misc. tests (62)	\$ 28,000
		HPD (60) + diver physicals (5)	6,750
		HMG (20)	1,500
		HWU (20)	1,500
		PW (5)	500
		Parks (2)	200
		OSHA-Required Fit-Testing	
		Performed by HPD for all APR wearers (80)	160
		CDL Physical for Safety Coordinator	110
		Total	\$ 38,720
4404	Multi-Departmental Training	Target Solutions Online Training Platform	\$ 30,000
		Supervisory Training	8,500
		Work zone Safety (flagger trng) - HMG, PW, and HWU for twenty	3,000
		OSHA 10-hr card for Gen. Ind (60 students)	900
		OSHA 10-hr card for Const. (30 students)	450
		Total	\$ 42,850
4418	Contractual Services	Follow-up safety audit	\$ 3,000
		Annual Crane Inspections & Load Test for Crane at 5th St.	3,000
		Total	\$ 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 2022**

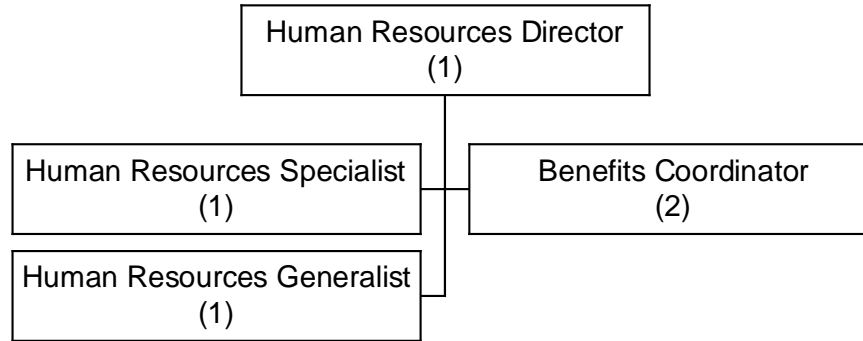
Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 10 - Administration							
Division 017 - Community Development							
41 Personnel Services							
4101	Salaries - Supervision	\$ 18,654	\$ 19,175	\$ 19,816	\$ 19,360	\$ 19,810	2.3%
4103	Salaries - Operational	53,174	54,169	55,793	54,510	55,240	1.3%
4104	Salaries - Overtime	285	594	1,551	500	500	0.0%
4106	FICA	4,303	4,426	4,647	4,580	4,660	1.7%
4107	Medicare	1,006	1,035	1,087	1,070	1,090	1.9%
4108	Life Insurance	56	57	57	60	60	0.0%
4109	Health Insurance	23,171	23,686	23,400	22,620	24,340	7.6%
4110	Other Insurance	149	149	149	150	150	0.0%
4111	Workers Compensation	448	392	231	900	930	3.3%
4112	Employee Assist. Prgm	23	23	23	30	30	0.0%
4115	Unemploy. Insurance	51	18	70	90	90	0.0%
4116	Employee Pension	15,567	17,790	18,565	17,780	20,230	13.8%
Personnel Services Total		116,887	121,514	125,388	121,650	127,130	4.5%
42 Supplies							
4203	Office Supplies	290	250	160	500	500	0.0%
4208	Postage	152	14	50	200	200	0.0%
4209	Educational Supplies	686	-	100	1,500	1,500	0.0%
Supplies Total		1,128	264	310	2,200	2,200	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	3	9	10	10	10	0.0%
Maintenance & Repairs Total		3	9	10	10	10	0.0%
44 Services							
4403	Assoc. Dues/Subscript.	256	151	500	500	500	0.0%
4405	Travel & Training	1,188	1,107	-	1,000	1,000	0.0%
4408	Legal Advertising	149	-	-	-	-	N/A
4415	Special Services	16	14	38	-	-	N/A
4417	Printing and Reprod.	52	44	500	300	500	66.7%
Services Total		1,661	1,316	1,038	1,800	2,000	11.1%
Total Community Development		\$ 119,679	\$ 123,103	\$ 126,746	\$ 125,660	\$ 131,340	4.5%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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	\$ 500

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 2022

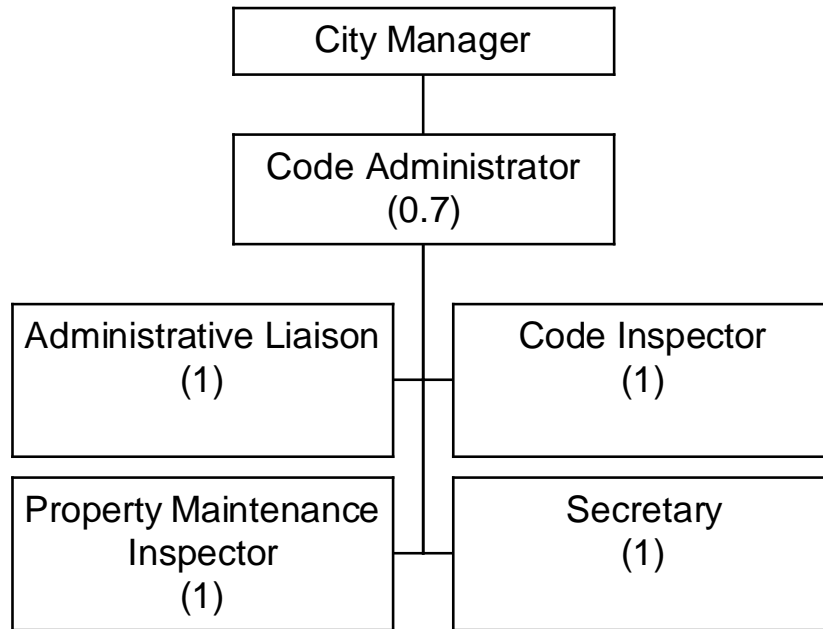
Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 10 - Administration							
Division 124 - Human Resources							
41 Personnel Services							
4101	Salaries - Supervision	\$ 85,396	\$ 87,786	\$ 87,855	\$ 87,710	\$ 90,310	3.0%
4103	Salaries - Operational	201,334	204,988	176,265	171,660	184,110	7.3%
4104	Salaries - Overtime	5,615	4,749	5,007	5,080	5,320	4.7%
4105	Salaries - Other	900	450	-	-	-	N/A
4106	FICA	17,550	17,854	16,316	16,410	17,620	7.4%
4107	Medicare	4,104	4,176	3,816	3,840	4,120	7.3%
4108	Life Insurance	255	262	223	210	230	9.5%
4109	Health Insurance	92,952	93,145	73,857	87,000	98,280	13.0%
4110	Other Insurance	650	679	574	580	610	5.2%
4111	Workers Compensation	378	336	75	420	460	9.5%
4112	Employee Assist. Prgm	101	105	89	90	100	11.1%
4115	Unemploy. Insurance	278	95	329	510	750	47.1%
4116	Employee Pension	62,945	71,553	65,384	63,620	76,570	20.4%
Personnel Services Total		472,458	486,178	429,790	437,130	478,480	9.5%
42 Supplies							
4201	Fuel	269	125	84	300	130	-56.7%
4203	Office Supplies	2,516	3,476	4,561	4,800	4,740	-1.3%
4205	Medical/ Drug Supplies	-	53	-	-	-	N/A
4208	Postage	1,363	1,285	1,084	1,600	1,400	-12.5%
4209	Educational Supplies	-	-	175	300	200	-33.3%
4211	Periodicals & Supple.	2,079	1,025	2,579	2,100	-	-100.0%
Supplies Total		6,227	5,964	8,483	9,100	6,470	-28.9%
43 Maintenance & Repairs							
4301	Vehicle Repair	-	18	22	100	100	0.0%
4302	Office Equip. Repair	57	100	106	300	200	-33.3%
Maintenance & Repairs Total		57	118	128	400	300	-25.0%
44 Services							
4401	Telephone	1,603	1,691	1,808	1,500	1,600	6.7%
4402	Medical Exams	19,785	17,942	18,161	25,290	18,100	-28.4%
4403	Assoc. Dues/Subscript.	881	919	631	1,100	1,150	4.5%
4404	Multi-Depart. Training	26,514	8,463	5,267	16,850	1,700	-89.9%
4405	Travel & Training	1,889	1,859	625	3,000	3,950	31.7%
4406	Boards & Meetings	-	-	150	2,900	900	-69.0%
4408	Legal Advertising	13,348	17,779	18,210	15,430	15,090	-2.2%
4415	Special Services	384	621	82	1,100	1,000	-9.1%
4417	Printing and Reprod.	555	535	756	1,000	1,000	0.0%
4418	Contractual Services	5,546	7,520	5,361	5,900	24,990	323.6%
Services Total		70,505	57,329	51,051	74,070	69,480	-6.2%
45 Sundry Charges							
4501	Insurance Expense	920	1,026	926	1,030	980	-4.9%
Sundry Charge Total		920	1,026	926	1,030	980	-4.9%
Total Human Resources		\$ 550,167	\$ 550,615	\$ 490,378	\$ 521,730	\$ 555,710	6.5%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Administration **DIVISION:** Human Resources

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Letters to applicants and mail-outs to employees	\$ 1,400
4402	Medical Exams	Pre-employment drug screens and physicals	\$ 9,400
		Random drug screens	8,700
		Total	\$ 18,100
4403	Association Dues & Subscription	Rotary Club	\$ 700
		Society for HR Professionals (SHRM)	220
		KY Public HR Association (KPHRA) membership	230
		Total	\$ 1,150
4404	Multi-Department Training	Online HIPAA training, preventing harassment & discrimination & training other training via contractual services through IT dept.	\$ 1,700
4408	Legal Advertising	Newspaper and Online employment advertising	\$ 13,650
		Radio employment opportunities advertising	1,440
		Total	\$ 15,090
4415	Special Services	Job fair registration & City-wide employee recognition program	\$ 1,000
4418	Contractual Services	Background checks on new employees & annual citywide MVR	\$ 4,400
		checks for employee jobs requiring driver's license	
		Online recruitment/application/applicant tracking HRIS software	14,090
		for the public sector - including system maintenance and support	
		HRIS software 1 time set-up fee	6,500
			\$ 24,990

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 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 10 - Administration							
Division 233 - Code Enforcement							
41 Personnel Services							
4101	Salaries - Supervision	\$ 43,632	\$ 44,742	\$ 46,277	\$ 45,160	\$ 46,230	2.4%
4102	Salaries - Clerical	32,841	34,238	35,952	34,290	35,110	2.4%
4103	Salaries - Operational	133,135	73,774	80,991	149,260	153,620	2.9%
4104	Salaries - Overtime	1,249	1,123	292	240	260	8.3%
4106	FICA	12,595	9,251	9,687	14,200	14,590	2.7%
4107	Medicare	2,946	2,164	2,266	3,330	3,420	2.7%
4108	Life Insurance	209	130	166	240	240	0.0%
4109	Health Insurance	83,773	55,979	64,646	99,180	106,710	7.6%
4110	Other Insurance	539	338	424	660	660	0.0%
4111	Workers Compensation	3,633	2,454	1,070	6,390	6,560	2.7%
4112	Employee Assist. Prgm	84	52	66	110	110	0.0%
4115	Unemploy. Insurance	218	55	222	270	280	3.7%
4116	Employee Pension	45,502	34,330	39,341	55,090	63,390	15.1%
Personnel Services Total		360,356	258,630	281,399	408,420	431,180	5.6%
42 Supplies							
4201	Fuel	1,884	1,065	1,178	2,320	1,770	-23.7%
4202	Minor Tools	-	-	200	200	200	0.0%
4203	Office Supplies	3,306	2,749	3,000	3,000	3,000	0.0%
4207	Clothing Supplies	521	240	900	900	900	0.0%
4208	Postage	4,383	3,141	4,500	5,000	5,000	0.0%
4209	Educational Supplies	58	-	350	1,000	1,500	50.0%
4211	Periodicals & Supple.	-	-	-	350	350	0.0%
Supplies Total		10,152	7,195	10,128	12,770	12,720	-0.4%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,776	1,504	1,500	1,500	4,000	166.7%
4302	Office Equip. Repair	207	407	1,250	550	1,000	81.8%
Maintenance & Repairs Total		1,983	1,911	2,750	2,050	5,000	143.9%
44 Services							
4401	Telephone	2,281	1,780	3,000	4,900	4,500	-8.2%
4402	Medical Exams	-	330	-	-	-	N/A
4403	Assoc. Dues/Subscript.	813	379	400	500	500	0.0%
4405	Travel & Training	2,283	1,107	475	2,000	3,500	75.0%
4406	Boards and Meetings	3,410	2,850	4,000	6,000	6,000	0.0%
4408	Legal Advertising	732	693	1,100	1,000	1,200	20.0%
4415	Special Services	4,820	4,619	4,000	7,000	7,000	0.0%
4417	Printing and Reprod.	52	20	20	150	150	0.0%
4418	Contractual Services	65,020	28,840	60,000	102,500	102,500	0.0%
4419	Professional Services	1,275	-	-	-	-	N/A
Services Total		80,686	40,618	72,995	124,050	125,350	1.0%
45 Sundry Charges							
4501	Insurance Expense	3,503	3,773	2,147	3,790	2,260	-40.4%
Sundry Charge Total		3,503	3,773	2,147	3,790	2,260	-40.4%
Total Code Enforcement		\$ 456,680	\$ 312,127	\$ 369,419	\$ 551,080	\$ 576,510	4.6%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Administration **DIVISION:** Code Enforcement

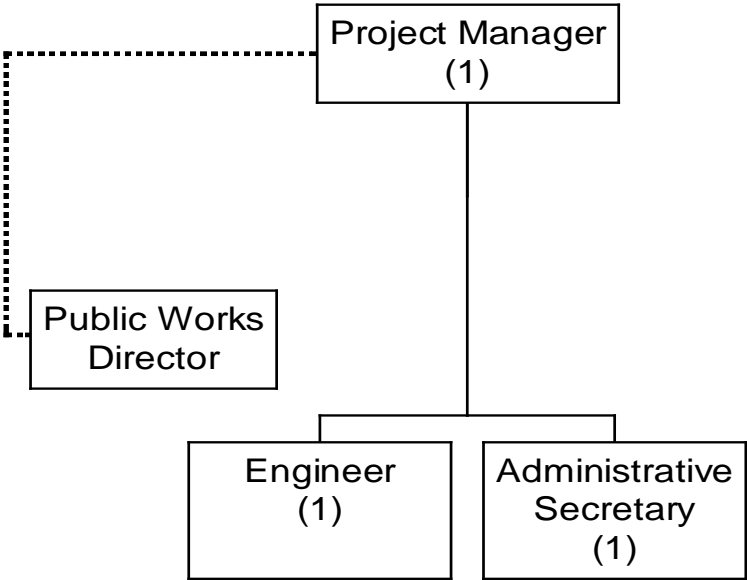
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Replacement of existing tools: measuring tapes, flashlights, etc.	\$ 200
4203	Office Supplies	General Office Supplies: paper , folders, etc.	\$ 3,000
4207	Clothing Supplies	City of Henderson logo work shirts: 5 employee with three shirts	\$ 520
		Work boots: 3 employees	380
		Total	\$ 900
4208	Postage	Certified and regular mailings. There is additional funds to	\$ 5,000
		comply with HB 422 notification requirements	
4209	Educational Supplies	Code reference books	\$ 1,500
4211	Periodicals & Supplies	Industry periodicals	\$ 350
4301	Vehicle Repairs	Preventative maintenance on 4 vehicles	\$ 4,000
4302	Office Equipment Repair	Postage meter maintenance	\$ 350
		Copier maintenance	650
		Total	\$ 1,000
4401	Telephone	Mobile phone and long distance	\$ 2,500
		25 gig data share plan for tablets used in the field	2,000
		Total	\$ 4,500
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	\$ 800
		Condemnation public notices	400
		Total	\$ 1,200

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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 10 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 & SAFETY
& ENGINEERING**



The Engineering division performs all 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 2022**

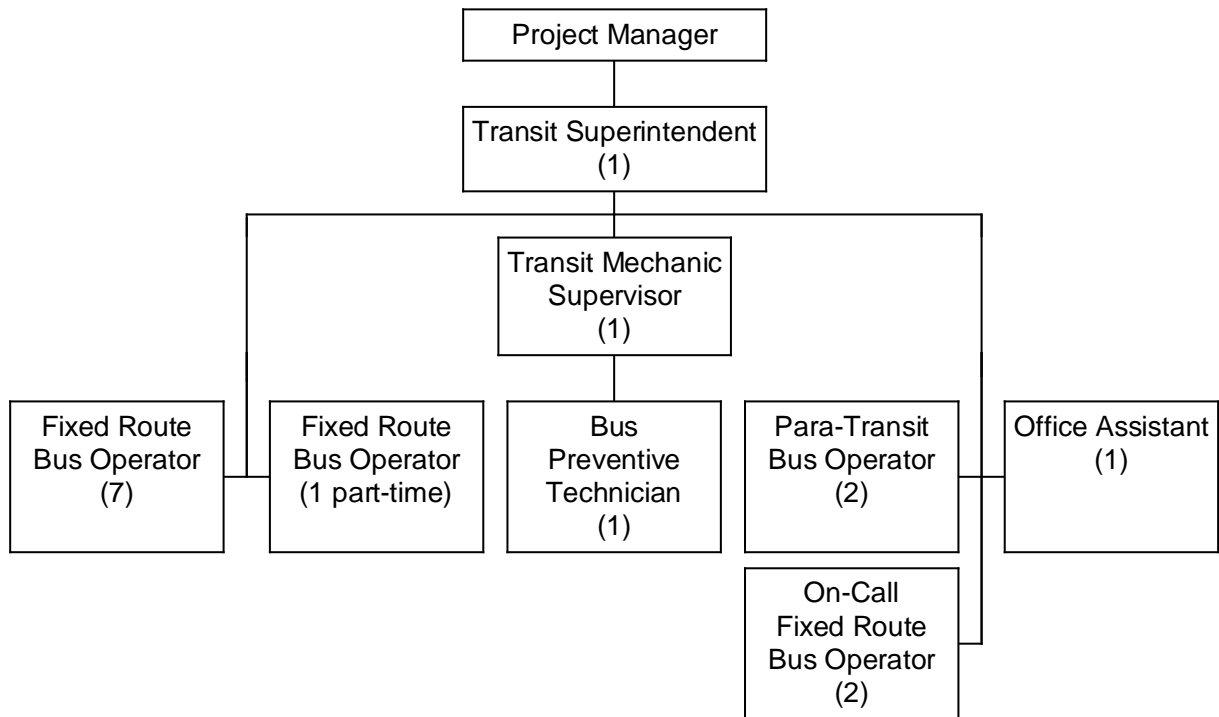
Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 10 - Administration							
Division 377 - Engineering							
41 Personnel Services							
4101	Salaries - Supervision	\$ -	\$ 75,716	\$ 78,248	\$ 76,400	\$ 78,220	2.4%
4102	Salaries - Clerical	-	52,789	60,247	52,250	36,570	-30.0%
4103	Salaries - Operational	68,967	68,502	70,745	68,950	70,590	2.4%
4104	Salaries - Overtime	-	598	2,200	-	600	N/A
4105	Salaries - Other	1,170	2,842	-	-	-	N/A
4106	FICA	4,260	12,094	12,144	12,260	12,510	2.0%
4107	Medicare	996	2,828	2,840	2,870	2,930	2.1%
4108	Life Insurance	47	144	144	130	130	0.0%
4109	Health Insurance	17,824	51,620	54,000	52,200	56,160	7.6%
4110	Other Insurance	115	344	344	350	350	0.0%
4111	Workers Compensation	1,441	1,795	1,658	6,190	6,340	2.4%
4112	Employee Assist. Prgm	18	53	53	60	60	0.0%
4115	Unemploy. Insurance	67	66	327	230	240	4.3%
4116	Employee Pension	14,349	47,544	48,899	47,540	49,950	5.1%
Personnel Services Total		109,254	316,935	331,850	319,430	314,650	-1.5%
42 Supplies							
4201	Fuel	205	272	645	630	680	7.9%
4202	Minor Tools	33	-	50	100	100	0.0%
4203	Office Supplies	640	1,103	2,000	2,250	2,250	0.0%
4207	Clothing Supplies	300	-	440	660	660	0.0%
4208	Postage	29	176	25	250	250	0.0%
4209	Educational Supplies	76	-	50	100	100	0.0%
Supplies Total		1,283	1,551	3,210	3,990	4,040	1.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	317	244	390	700	550	-21.4%
4302	Office Equip. Repair	2,313	2,380	3,250	5,000	3,500	-30.0%
Maintenance & Repairs Total		2,630	2,624	3,640	5,700	4,050	-28.9%
44 Services							
4401	Telephone	1,069	1,564	1,650	2,390	2,390	0.0%
4403	Assoc. Dues/Subscript.	564	1,148	1,640	2,400	1,700	-29.2%
4405	Travel & Training	2,484	3,071	500	3,000	3,500	16.7%
4415	Special Services	16	69	100	560	560	0.0%
4416	Car Allowance	-	-	3,150	4,000	5,400	35.0%
4417	Printing and Reprod.	5	102	50	150	150	0.0%
4418	Contractual Services	114	-	-	4,000	4,000	0.0%
4419	Professional Services	-	150	-	150	150	0.0%
Services Total		4,252	6,104	7,090	16,650	17,850	7.2%
45 Sundry Charges							
4501	Insurance Expense	858	227	1,228	910	1,290	41.8%
Sundry Charge Total		858	227	1,228	910	1,290	41.8%
Total Engineering		\$ 118,277	\$ 327,441	\$ 347,018	\$ 346,680	\$ 341,880	-1.4%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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 one vehicle	150
		Total	\$ 550
4302	Office Equipment Repair & Maintenance	OCE Copier Scanner Maintenance - MACO	\$ 1,500
		Annual Subscription Renewal - Autodesk Infrastructure Design Suite	2,000
		Total	\$ 3,500
4403	Association Dues and Subscriptions	American Public Works Association (2 memberships)	\$ 510
		National Society of Professional Engineers (2 memberships)	600
		American Society of Civil Engineers (2 memberships)	590
		Total	\$ 1,700
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 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3200	Bus Fares	\$ 30,921	\$ 25,473	\$ 16,425	\$ 30,000	\$ 17,000	-43.3%
Total Service Fees		30,921	25,473	16,425	30,000	17,000	-43.3%
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	1,083	788	-	-	N/A
3730	Insurance Recovery	-	2,401	4,416	-	-	N/A
3753	Federal Grant	720,901	1,042,930	1,043,000	1,106,690	1,175,800	6.2%
3754	State Grant	57,887	52,600	55,658	57,310	57,100	-0.4%
3755	Transfer from General	752,000	677,000	207,000	331,000	272,000	-17.8%
3765	KY Fuel Tax Refund	7,214	4,136	4,100	4,000	4,100	2.5%
3799	Other	123	48	-	-	-	N/A
Total Other Revenue		1,539,353	1,780,198	1,314,962	1,499,000	1,509,000	0.7%
TOTAL HART REVENUE		\$ 1,588,824	\$ 1,805,671	\$ 1,331,387	\$ 1,529,000	\$ 1,526,000	-0.2%

EXPENSE

Department 10 - Administration
Division 015 - Mass Transit

41 Personnel Services

4101	Salaries - Supervision	\$ 62,721	\$ 61,833	\$ 65,433	\$ 64,670	\$ 66,200	2.4%
4102	Salaries - Clerical	31,229	34,470	34,370	32,840	33,620	2.4%
4103	Salaries - Operational	413,940	396,824	405,737	434,440	443,550	2.1%
4104	Salaries - Overtime	27,181	26,104	25,335	53,140	52,800	-0.6%
4105	Salaries - Other	18,933	22,550	24,034	18,880	19,130	1.3%
4106	FICA	33,640	32,679	33,463	37,340	38,170	2.2%
4107	Medicare	7,867	7,643	7,826	8,740	8,930	2.2%
4108	Life Insurance	630	598	590	550	550	0.0%
4109	Health Insurance	215,388	215,093	216,000	226,200	243,360	7.6%
4110	Other Insurance	1,491	1,386	1,377	1,500	1,500	0.0%
4111	Workers Compensation	24,550	19,538	12,280	36,980	37,820	2.3%
4112	Employee Assist. Prgm	266	252	249	240	240	0.0%
4115	Unemploy. Insurance	528	173	680	700	720	2.9%
4116	Employee Pension	112,382	118,379	121,701	135,790	155,540	14.5%
Personnel Services Total		950,746	937,522	949,075	1,052,010	1,102,130	4.8%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 015 - Mass Transit (continued)							
42 Supplies							
4201	Fuel	\$ 73,920	\$ 55,860	\$ 64,565	\$ 99,270	\$ 96,850	-2.4%
4202	Minor Tools	1,628	2,201	1,500	2,000	1,500	-25.0%
4203	Office Supplies	2,268	1,870	2,050	2,000	2,000	0.0%
4204	Cleaning Supplies	1,979	2,126	1,500	1,950	1,950	0.0%
4205	Medical & Drug Supply	70	-	130	80	80	0.0%
4207	Clothing Supplies	2,631	1,763	2,200	3,500	3,900	11.4%
4208	Postage	192	50	50	180	100	-44.4%
4229	Miscell. Supplies	3,410	4,537	550	3,300	3,300	0.0%
Supplies Total		86,098	68,407	72,545	112,280	109,680	-2.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	53,295	31,690	25,000	50,000	50,000	0.0%
4302	Office Equip. Repair	9	6	280	100	100	0.0%
4305	Heating / A.C. Repair	-	-	-	350	350	0.0%
4306	Building Repair & Maint	3,782	1,227	600	1,200	7,200	500.0%
4308	Machines Tools Repair	-	-	1,500	2,000	2,000	0.0%
4309	Radios Repair	-	-	-	100	50	-50.0%
4312	Walks Drives Fences	-	-	-	100	100	0.0%
Maintenance & Repairs Total		57,086	32,923	27,380	53,850	59,800	11.0%
44 Services							
4401	Telephone	3,917	3,614	3,300	3,500	3,500	0.0%
4402	Medical Exams	1,518	612	800	1,500	1,500	0.0%
4403	Assoc. Dues/Subscript.	895	870	800	800	850	6.3%
4405	Travel & Training	5,640	2,923	-	13,200	13,250	0.4%
4409	Electric-Purchased	7,488	9,850	9,000	8,400	9,000	7.1%
4410	Natural Gas-Purchased	4,582	3,628	2,975	2,100	3,500	66.7%
4411	Other Utilities	1,863	2,184	2,250	2,100	2,300	9.5%
4414	Clothing / Cleaning	1,950	1,740	1,920	1,950	1,950	0.0%
4415	Special Services	267	305	291	450	400	-11.1%
4417	Printing and Reprod.	884	57	275	250	300	20.0%
4418	Contractual Services	11,348	18,899	14,500	16,640	18,000	8.2%
4444	Admin. / Account. Serv.	130,000	133,000	127,000	127,000	135,000	6.3%
4522	Audit Expense	863	4,354	863	4,400	910	-79.3%
Services Total		171,215	182,036	163,974	182,290	190,460	4.5%
45 Sundry Charges							
4501	Insurance Expense	23,520	28,689	15,643	26,070	16,430	-37.0%
4555	Planning Grant	17,983	5,483	12,500	12,500	12,500	0.0%
Sundry Charges Total		41,503	34,172	28,143	38,570	28,930	-25.0%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 015 - Mass Transit (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ 305,543	\$ 22,319	\$ 75,000	\$ 75,000	\$ 35,000	-53.3%
4617	Buildings	20,500	-	15,000	15,000	-	-100.0%
4624	System Improvements	4,228	119,061	-	-	-	N/A
Capital Outlay Total		330,271	141,380	90,000	90,000	35,000	-61.1%
HART EXPENSE TOTAL		\$ 1,636,919	\$ 1,396,440	\$ 1,331,117	\$ 1,529,000	\$ 1,526,000	-0.2%
HART NET		\$ (48,095)	\$ 409,231	\$ 270	\$ -	\$ -	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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	900
		Total	\$ 1,500
4203	Office Supplies	Printer toner and cartridges for two printers	\$ 1,250
		Envelopes and paper	500
		Copies, pens, and miscellaneous supplies	250
		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 (\$300-\$350 each for 12 employees)	\$ 3,900
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 lir	3,800
		Miscellaneous parts	3,500
		Total	\$ 50,000
4302	Office Equipment	Calculator	\$ 100
4306	Building Repair and Maint.	Upgrade reception desk area and new electric outlets	\$ 6,000
		General maintenance and upkeep of building and shelters	1,200
			\$ 7,200
4308	Machine Tool Repair	Special tools for new buses	\$ 2,000
4309	Radio Repair	Replace antenna, microphones, and cords	\$ 50

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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
		Sam's	50
		Total	\$ 850
4414	Clothing/Cleaning	Cleaning allowance for 14 employees	\$ 1,950
4415	Special Services	Other	\$ 400
4417	Printing and Reproduction	Transfer, tokens, and paratransit cards	\$ 300
4418	Contractual Services	Software Maintenance	\$ 5,770
		Pest Control Services	2,660
		Diagnostic Tool Update	2,100
		Floor Mat Services	1,900
		Septic Service	1,620
		Crane repairs	1,100
		Security Cameras	1,000
		Generator Maintenance Plan	700
		Life Inspection	500
		Fire Protection	200
		Fire Ext. Co.	450
		Total	\$ 18,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Administration

DIVISION: HART

TOTAL COST: \$ 35,000

ACCOUNT DESCRIPTION: Vehicles

ACCOUNT NUMBER: 56-10-015-4601

DESCRIPTION OF ITEM OR PROJECT:

Crew Cab 4 wheel-drive pickup

PROJECT JUSTIFICATION:

This will keep the City current with the vehicle and machinery replacement plan.

IMPACT ON OPERATING BUDGET:

This keeps operating repair and maintenance costs low by rotating out older vehicles with high maintenance issues.

DIVISION: _____

TOTAL COST: _____

ACCOUNT DESCRIPTION: _____

ACCOUNT NUMBER: _____

DESCRIPTION OF ITEM OR PROJECT:

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 90 - Non-Departmental							
Division 298 - Non-Departmental							
44 Services - Outside Agencies							
4454	Tennis Club	\$ -	\$ 33,028	\$ 33,028	\$ -	\$ -	N/A
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	10,000	11.1%
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.	121,000	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	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	10,000	0.0%
4494	Hnd. Christ. Comm. Out.	-	-	-	-	15,000	N/A
4494	Other	4,000	4,000	1,500	2,000	-	-100.0%
Services Total		223,200	261,228	263,728	231,200	245,200	6.1%
44 Services - Quasi Agencies							
4456	Planning Commission	342,484	345,320	345,320	363,500	368,940	1.5%
4457	Ambulance Service	371,810	86,241	237,956	104,250	65,000	-37.6%
4461	Henderson Tourism	37,700	37,700	37,700	37,700	37,700	0.0%
4484	Disaster & Emerg. Ser	38,428	40,825	105,745	70,400	65,700	-6.7%
4485	Hend City/Co Air Board	141,760	149,260	166,600	218,100	222,350	1.9%
4491	HND Economic Develop.	48,000	48,000	48,000	48,000	50,000	4.2%
4492	Human Relations	-	30,171	30,171	35,000	36,030	2.9%
Services Total		980,182	737,517	971,492	876,950	845,720	-3.6%
44 Services - Special Projects							
4495	Canoe Creek Mowing	-	45,000	45,000	62,500	65,000	4.0%
4495	Match on KIA Phase 2	51,857	57,409	68,000	47,600	-	-100.0%
4495	Flood Mitigation Fund	-	-	1,500	1,500	1,500	0.0%
4495	Countryview Drainage	241,463	-	-	-	150,000	N/A
4495	Sports Complex Study	12,380	-	-	-	-	N/A
4495	Community Service	60,000	30,000	60,000	60,000	60,000	0.0%
4495	Directional Signs	38,118	-	-	-	30,000	N/A
4495	Visionary Plan	4,589	-	65,000	76,000	35,000	-53.9%
4495	2nd St. Improvements	-	8,460	-	-	-	N/A
4495	Downtown Improvements	-	-	-	-	26,000	N/A
4495	The Perch	15,092	-	-	11,500	-	-100.0%
4495	COVID Supplies	-	49,414	-	-	-	N/A
4495	COVID Assistance	-	25,000	325,000	300,000	-	-100.0%
4495	Other	7,763	2,444	-	-	-	N/A
Services Total		431,262	217,727	564,500	559,100	367,500	-34.3%
45 Sundry Charges							
4501	Insurance Expense	134,782	158,510	111,429	195,000	117,000	-40.0%
Sundry Charge Total		134,782	158,510	111,429	195,000	117,000	-40.0%
47 Transfers							
4711	Reserve for Conting.	26,309	27,206	51,684	50,730	79,090	55.9%
Transfers Total		26,309	27,206	51,684	50,730	79,090	55.9%
Total Non-departmental		\$ 1,795,735	\$ 1,402,188	\$ 1,962,833	\$ 1,912,980	\$ 1,654,510	-13.5%

CITY OF HENDERSON, KY
HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET
FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 1,520	\$ 558	\$ 126	\$ -	\$ -	N/A
Other Revenue Total		1,520	558	126	-	-	N/A
38 Transfer							
3855	Transfer from Health Ins.	383,900	380,000	320,000	480,000	340,000	-29.2%
Transfer Total		383,900	380,000	320,000	480,000	340,000	-29.2%
HRA REVENUE TOTAL		<u>\$ 385,420</u>	<u>\$ 380,558</u>	<u>\$ 320,126</u>	<u>\$ 480,000</u>	<u>\$ 340,000</u>	<u>-29.2%</u>
EXPENSE							
Department 90 - Non-Departmental							
45 Sundry Charges							
4546	HRA Claims	\$ 487,377	\$ 367,122	\$ 308,852	\$ 480,000	\$ 340,000	-29.2%
Sundry Charges Total		487,377	367,122	308,852	480,000	340,000	-29.2%
HRA EXPENSE TOTAL		<u>\$ 487,377</u>	<u>\$ 367,122</u>	<u>\$ 308,852</u>	<u>\$ 480,000</u>	<u>\$ 340,000</u>	<u>-29.2%</u>
HRA NET		<u>(101,957)</u>	<u>13,436</u>	<u>11,274</u>	<u>-</u>	<u>-</u>	

CITY OF HENDERSON, KY
HEALTH INSURANCE FUND BUDGET
FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 9,223	\$ 7,884	\$ 2,710	\$ 5,590	\$ 5,030	-10.0%
3778	Premiums - 911	253,307	231,230	228,789	278,400	285,480	2.5%
3781	Premiums - Water	1,353,044	1,419,351	1,376,193	1,513,800	1,628,640	7.6%
3782	Premiums - Power Light	676,448	738,479	748,310	713,400	767,520	7.6%
3784	Premiums - Sanitation	304,803	314,440	271,423	278,400	299,520	7.6%
3785	Premiums - Cemetery	69,880	66,980	72,000	69,600	74,880	7.6%
3786	Premiums - General	3,711,377	4,246,777	3,617,519	3,997,650	4,285,330	7.2%
3787	Premiums - Gas	374,887	436,430	422,006	435,000	468,000	7.6%
3788	Premiums - HART	215,388	215,093	216,000	226,200	243,360	7.6%
3789	Premiums - PWI	134,930	170,733	188,220	187,050	201,240	7.6%
3795	Employee Contribution	363,524	399,075	387,058	607,910	387,000	-36.3%
Other Revenue Total		7,466,811	8,246,472	7,530,227	8,313,000	8,646,000	4.0%
HEALTH INS. TOTAL REVENUE		<u>\$ 7,466,811</u>	<u>\$ 8,246,472</u>	<u>\$ 7,530,227</u>	<u>\$ 8,313,000</u>	<u>\$ 8,646,000</u>	<u>4.0%</u>
EXPENSE							
Insurance Expense							
4545	Plan Administration	\$ 676,492	\$ 798,999	\$ 963,041	\$ 1,002,000	\$ 1,002,000	0.0%
4547	Health Clinic	177,120	58,000	177,477	186,000	236,600	27.2%
4501	Claims Expense	7,067,116	5,412,830	6,332,449	6,645,000	7,067,400	6.4%
Insurance Total		7,920,728	6,269,829	7,472,967	7,833,000	8,306,000	6.0%
47 Transfers							
4704	Transfers to HRA	383,900	380,000	320,000	480,000	340,000	-29.2%
Transfers Total		383,900	380,000	320,000	480,000	340,000	-29.2%
HEALTH INS. EXPENSE TOTAL		<u>\$ 8,304,628</u>	<u>\$ 6,649,829</u>	<u>\$ 7,792,967</u>	<u>\$ 8,313,000</u>	<u>\$ 8,646,000</u>	<u>4.0%</u>
HEALTH INSURANCE NET		<u>\$ (837,817)</u>	<u>\$ 1,596,643</u>	<u>\$ (262,740)</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 16,708	\$ 8,387	\$ 19,257	\$ 700	\$ 12,000	1614.3%
3753	Federal Grant	1,091,248	465,508	134,816	151,000	151,000	0.0%
3754	State Grant	51,375	17,192	65,064	333,300	148,000	-55.6%
3774	Donations	387,423	-	-	-	-	N/A
3777	Bond or Loan Proceeds	-	-	9,998,712	-	-	N/A
3830	Reimbursable Services	50,000	-	-	-	-	N/A
Other Revenue Total		1,596,754	491,087	10,217,849	485,000	311,000	-35.9%
38 Transfer							
3851	Transfer from General	1,156,493	286,000	984,750	1,132,000	449,000	-60.3%
Transfer Total		1,156,493	286,000	984,750	1,132,000	449,000	-60.3%
CONSTRUCTION REVENUE		\$ 2,753,247	\$ 777,087	\$11,202,599	\$ 1,617,000	\$ 760,000	-53.0%
EXPENSE							
45 Sundry Charge							
4507	Bond Issuance Cost	\$ -	\$ -	\$ 162,767	\$ -	\$ -	N/A
4512	Distribution to HWU	523,644	43,789	-	-	-	N/A
Sundry Charge Total		523,644	43,789	162,767	-	-	N/A
43 Maintenance & Repairs							
4306	Building Repairs - Golf	522	-	-	-	-	N/A
4306	Building Repairs - Muni.	-	37,078	25,703	-	30,300	N/A
4307	Other Struct. Repair	96,890	-	-	-	-	N/A
Maintenance & Repairs Total		97,412	37,078	25,703	-	30,300	N/A
46 Capital Outlay							
4603	911 Radio System	388,908	291,681	291,681	502,700	-	-100.0%
4603	911 Radio System	-	-	-	81,900	-	-100.0%
4607	Data Processing Equip.	-	-	55,856	55,900	-	-100.0%
4612	Green Riv. Rd Sidewalk	24,002	18,312	-	147,800	148,000	0.1%
4612	Green Riv. Rd Sidewalk	6,001	4,578	-	37,700	37,700	0.0%
4612	Wathen Lane	55,686	163,501	65,064	185,500	-	-100.0%
4612	Wathen Lane	13,922	40,875	16,266	46,500	171,000	267.7%
4612	Wathen Lane Bridge	-	266,012	-	-	-	N/A
4612	Wathen Lane Bridge	-	66,503	-	-	-	N/A
4612	Water St. Sidewalk	-	83,039	-	-	-	N/A
4612	Sand Lane Sidewalk	76,159	-	-	-	-	N/A
4612	South Main Sidewalk	68,369	-	-	-	-	N/A

**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
47 Transfers - Construction Fund (continued)							
4617	Gathering Place	-	107,397	620	-	-	N/A
4617	Mun. Service Center	25,380	-	-	-	-	N/A
4617	Fire Training Facility	-	-	40,235	-	-	N/A
4617	Fire Station	-	-	9,039	50,000	1,620,000	3140.0%
4617	Newman Park Shelter	-	-	-	-	295,000	N/A
4617	Newman Park Shelter	-	-	-	-	200,000	N/A
4617	MSC - Wash Bay	68,187	80,435	-	-	-	N/A
4617	Player's Golf Club	381,102	-	-	-	-	N/A
4617	Fernwood Columbarium	26,588	-	-	-	-	N/A
4626	Land Acquisition	436,000	-	859,257	860,000	-	-100.0%
4627	Improvements - Golf	178,114	-	-	-	-	N/A
4629	Sports Complex	-	-	71,000	-	2,250,000	N/A
4650	Riverfront Improvements	158,936	24,966	134,816	151,000	151,000	0.0%
4697	Drainage Improvements	428,125	-	-	-	10,000	N/A
Capital Outlay Total		2,335,479	1,147,299	1,543,834	2,119,000	4,882,700	130.4%
47 Transfers - Construction Fund (continued)							
4703	Transfer to General	15,682	8,915	18,009	-	12,000	N/A
4725	Transfer to Bond Fund	2,306,297	2,354,090	-	-	-	N/A
Transfers Total		2,321,979	2,363,005	18,009	-	12,000	N/A
CONSTRUCTION EXPENSE TOTAL		\$ 5,278,514	\$ 3,591,171	\$ 1,750,313	\$ 2,119,000	\$ 4,925,000	132.4%
CONSTRUCTION NET		\$ (2,525,267)	\$ (2,814,084)	\$ 9,452,286	\$ (502,000)	\$ (4,165,000)	

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Administration

DIVISION: Construction

TOTAL COST: \$ 2,250,000

ACCOUNT DESCRIPTION: Park Improvement

ACCOUNT NUMBER: 51-90-298-4628

DESCRIPTION OF ITEM OR PROJECT:

Preliminary work on the new sports complex that is located off Airline Road / Highway 812.

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

The impact has yet to be determined. Final numbers will depend on what is built.

DIVISION: Construction

TOTAL COST: \$ 1,620,000

ACCOUNT DESCRIPTION: Buildings

ACCOUNT NUMBER: 51-90-298-4617

DESCRIPTION OF ITEM OR PROJECT:

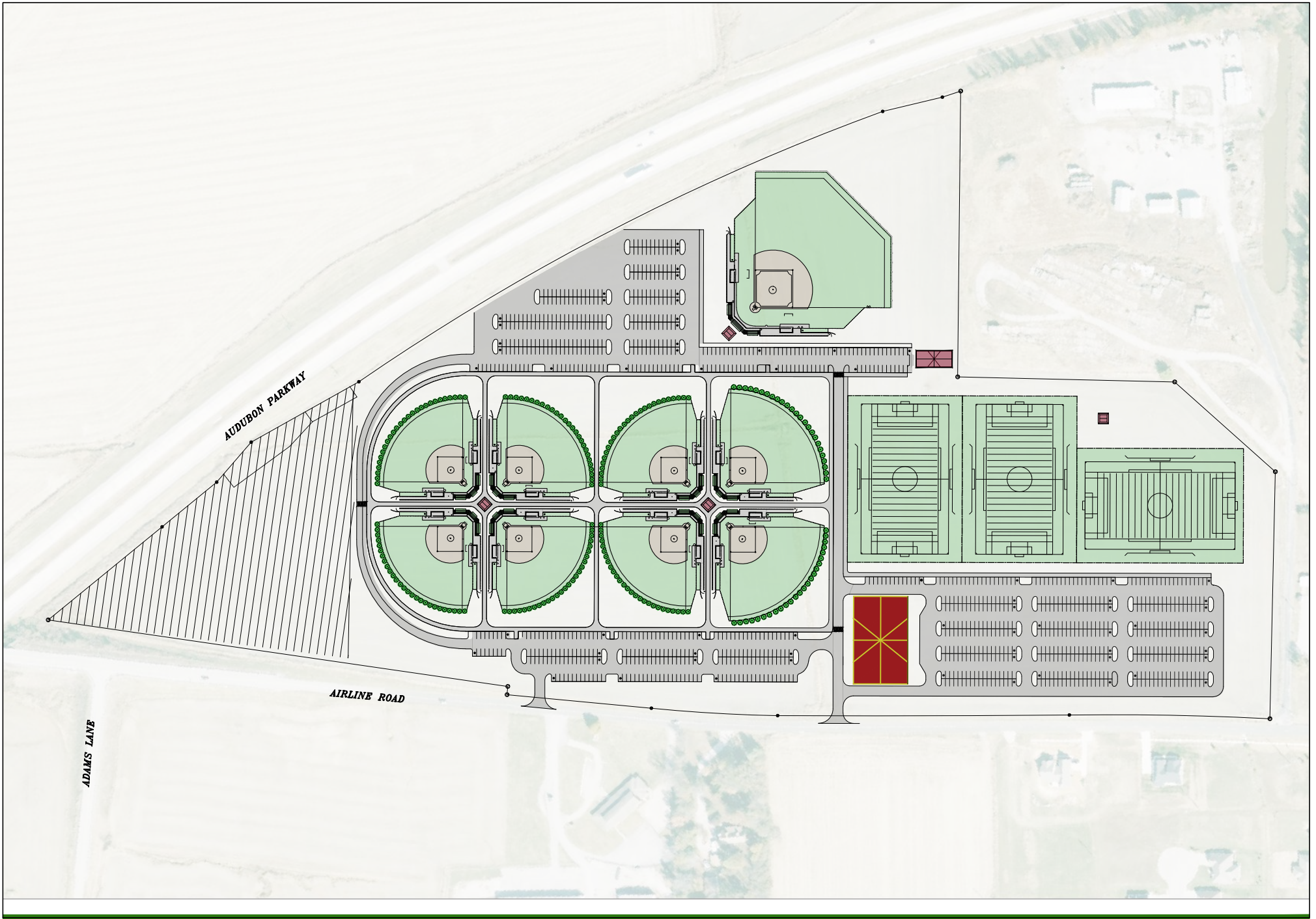
Construction of a new fire station #1 that will be located on Second Street / Highway 351.

PROJECT JUSTIFICATION:

The current station is in need of major improvements and it is undersized.

IMPACT ON OPERATING BUDGET:

A new station will reduce or eliminate the need of drainage improvements at the current location.



**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Administration

DIVISION: Construction

TOTAL COST: \$ 495,000

ACCOUNT DESCRIPTION: Buildings

ACCOUNT NUMBER: 51-90-298-4617

DESCRIPTION OF ITEM OR PROJECT:

Construction of a new park shelter similar to the Denton Shelter. Location will be determined later. \$200,000 of the cost of the project will come from funds that have been set aside for the specific project. The balance will come from bond proceeds.

PROJECT JUSTIFICATION:

Denton Shelter is rented most weekends and customers are turned away. This will provide a second option.

IMPACT ON OPERATING BUDGET:

The annual estimated costs will be covered by rental fees.

DIVISION: Construction

TOTAL COST: \$ 185,700

ACCOUNT DESCRIPTION: Streets / Sidewalks

ACCOUNT NUMBER: 51-90-298-4612

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 80% of this project with the General Fund paying the balance.

PROJECT JUSTIFICATION:

Pedestrian safety and added connectivity between neighborhoods..

IMPACT ON OPERATING BUDGET:

Negligible maintenance and operating expenses.

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Administration

DIVISION: Construction

TOTAL COST: \$ 171,000

ACCOUNT DESCRIPTION: Streets / Sidewalks

ACCOUNT NUMBER: 51-90-298-4612

DESCRIPTION OF ITEM OR PROJECT:

Using state funds, a roadway improvement grant for Wathen Lane. State funds will pay for 80% of the project with the General Fund paying the balance.

PROJECT JUSTIFICATION:

Pedestrian safety and added connectivity between neighborhoods..

IMPACT ON OPERATING BUDGET:

Negligible maintenance and operating expenses.

DIVISION: Construction

TOTAL COST: \$ 151,000

ACCOUNT DESCRIPTION: Riverfront Improvements

ACCOUNT NUMBER: 51-90-298-4650

DESCRIPTION OF ITEM OR PROJECT:

Final portion of the riverfront improvements. This will include 500 feet of road and infrastructure improvements to the Henderson Technology & Industrial Plaza along Borax Drive. Funding will come from a federal transportation grant.

PROJECT JUSTIFICATION:

This will make the property marketable to prospective industries.

IMPACT ON OPERATING BUDGET:

Negligible maintenance and operating expenses.

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Administration

DIVISION: Construction

TOTAL COST: \$ 10,000

ACCOUNT DESCRIPTION: Drainage Improvements

ACCOUNT NUMBER: 51-90-298-4697

DESCRIPTION OF ITEM OR PROJECT:
Cooper Park Drainage / Lakeland Detention Basin Project

PROJECT JUSTIFICATION:
Improvement drainage to prevent homes from be inundated with flood waters.

IMPACT ON OPERATING BUDGET:
Negligible maintenance and operating expenses.

DIVISION: _____

TOTAL COST: _____

ACCOUNT DESCRIPTION: _____

ACCOUNT NUMBER: _____

DESCRIPTION OF ITEM OR PROJECT:

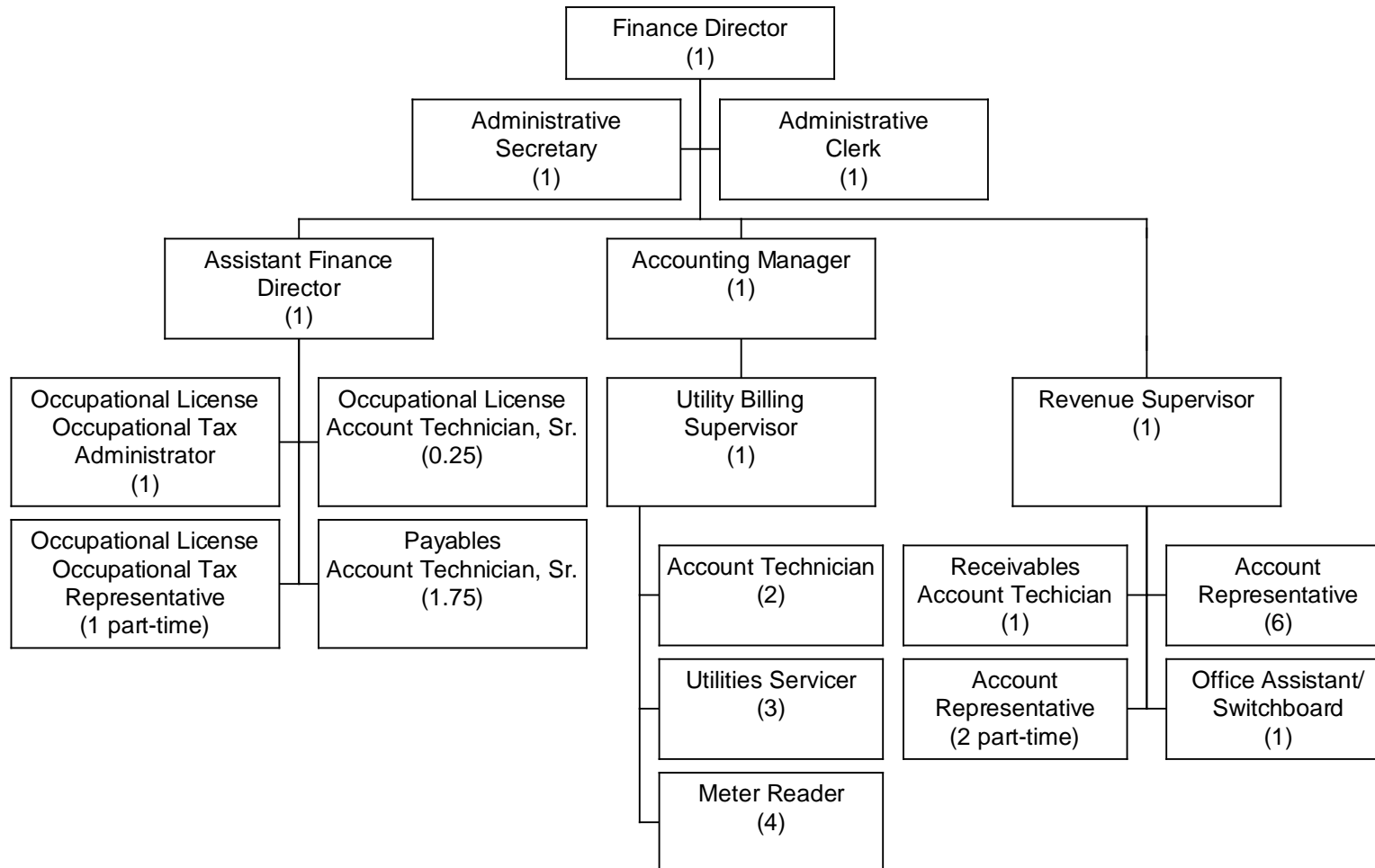
PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

CITY OF HENDERSON, KY
COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET
FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3760	CDBG Revenue	\$ 199,981	\$ 44,086	\$ 849,814	\$ 522,000	\$ 787,000	50.8%
Other Revenue Total		199,981	44,086	849,814	522,000	787,000	50.8%
CDBG REVENUE TOTAL		<u>\$ 199,981</u>	<u>\$ 44,086</u>	<u>\$ 849,814</u>	<u>\$ 522,000</u>	<u>\$ 787,000</u>	<u>50.8%</u>
EXPENSE							
Department 10 - Administration							
Division 017 - Community Development							
48 Community Development							
4830	Relocation	\$ -	\$ -	\$ -	\$ 4,500	\$ 5,000	11.1%
4840	Rehabilitation -CDBG	66,580	-	700,288	396,900	607,720	53.1%
4860	Grant Administration	47,658	12,428	51,158	51,200	50,450	-1.5%
4890	Public Facilities	50,000	31,658	60,000	31,000	-	-100.0%
4890	Sand Lane Sidewalk	-	-	-	-	71,000	N/A
4890	World Changers	-	-	-	-	15,000	N/A
4894	Public Services	35,743	-	38,368	38,400	37,830	-1.5%
Community Development Total		199,981	44,086	849,814	522,000	787,000	50.8%
CDBG EXPENSE TOTAL		<u>\$ 199,981</u>	<u>\$ 44,086</u>	<u>\$ 849,814</u>	<u>\$ 522,000</u>	<u>\$ 787,000</u>	<u>50.8%</u>
CDBG NET		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

FINANCE DEPARTMENT



CITY OF HENDERSON, KY Protect Health and Safety/Maintain Basic Service Levels FOR FISCAL YEAR 2022		
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%.

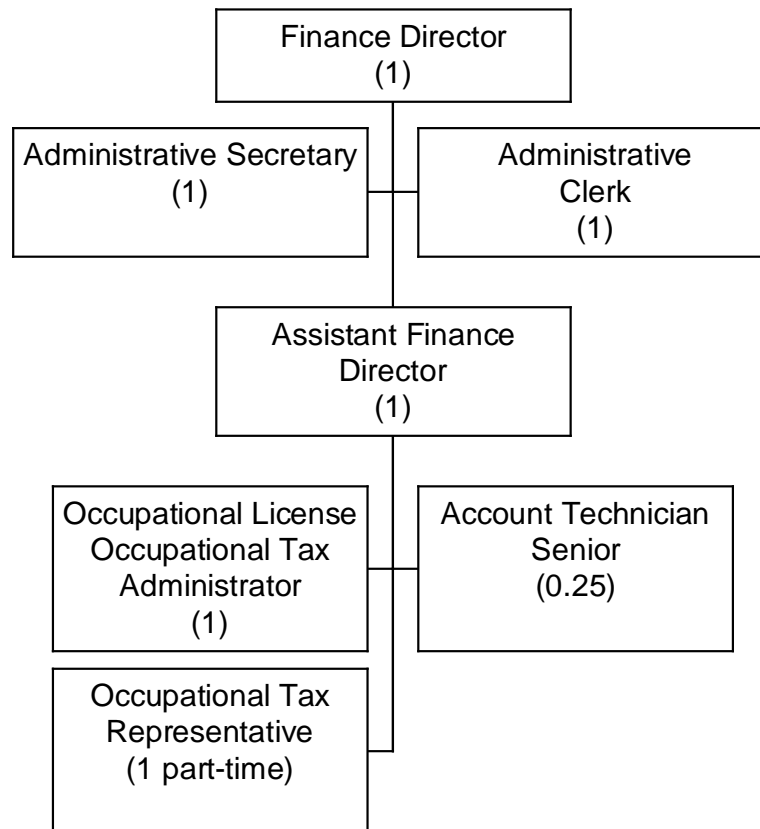
CITY OF HENDERSON, KY Enhance City Attractiveness/Control the Cost of Government FOR FISCAL YEAR 2022		
Key Area	Responsibility	Objectives/Performance Standards

Administrative	Finance	1. Complete the FY 2021 audit in a Comprehensive Annual Financial Report (CAFR) format and receive a "Certificate of Achievement" for financial reporting for the twenty-third consecutive year from the Governmental Finance Officers Association during the year.
		2. Complete the FY 2022 Budget in the required format and receive a "Distinguished Budget Presentation Award" for the twelfth consecutive year from the Governmental Finance Officers Association during the year.
		3. Work with the Public Information Officer to complete the 2021 Popular Annual Financial Report for the 5th 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 2022**

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Finance	1. Install payment kiosks throughout the several area to improvement payment options.
		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 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 15 - Finance							
Division 121 - Finance Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 167,591	\$ 172,437	\$ 177,751	\$ 173,840	\$ 177,620	2.2%
4102	Salaries - Clerical	185,004	165,820	133,595	153,860	159,460	3.6%
4104	Salaries - Overtime	30,423	30,874	29,352	29,470	30,180	2.4%
4106	FICA	23,225	22,351	20,559	22,150	22,770	2.8%
4107	Medicare	5,432	5,227	4,808	5,190	5,330	2.7%
4108	Life Insurance	292	255	252	230	230	0.0%
4109	Health Insurance	107,444	97,646	94,500	91,350	98,280	7.6%
4110	Other Insurance	717	609	602	610	610	0.0%
4111	Workers Compensation	1,130	1,102	764	1,100	1,130	2.7%
4112	Employee Assist. Prgm	111	94	93	100	100	0.0%
4115	Unemploy. Insurance	392	146	494	420	430	2.4%
4116	Employee Pension	82,662	81,538	81,966	85,930	98,970	15.2%
Personnel Services Total		604,423	578,099	544,736	564,250	595,110	5.5%
42 Supplies							
4201	Fuel	487	315	296	590	450	-23.7%
4203	Office Supplies	9,640	7,350	10,850	11,320	11,000	-2.8%
4208	Postage	12,267	10,109	11,113	11,500	11,200	-2.6%
4211	Periodicals & Supple.	265	-	292	270	300	11.1%
Supplies Total		22,659	17,774	22,551	23,680	22,950	-3.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	190	751	626	600	630	5.0%
4302	Office Equip. Repair	768	677	632	700	650	-7.1%
Maintenance & Repairs Total		958	1,428	1,258	1,300	1,280	-1.5%
44 Services							
4401	Telephone	2,500	2,611	3,013	2,570	3,020	17.5%
4402	Medical Exams	106	107	-	100	100	0.0%
4403	Assoc. Dues/Subscript.	570	837	837	850	850	0.0%
4405	Travel & Training	3,915	1,717	100	3,500	3,500	0.0%
4408	Legal Advertising	1,742	1,548	2,782	2,290	2,330	1.7%
4415	Special Services	1,029	1,268	2,745	1,030	1,280	24.3%
4417	Printing and Reprod.	3,838	3,715	5,557	6,700	6,200	-7.5%
4418	Contractual Services	958	-	-	-	-	N/A
4442	Trust Fees	3,900	3,386	3,573	3,800	3,700	-2.6%
4522	Audit Expense	21,563	27,600	21,563	21,570	22,720	5.3%
Services Total		40,121	42,789	40,170	42,410	43,700	3.0%
45 Sundry Charges							
4501	Insurance Expense	3,941	4,151	3,313	4,200	3,480	-17.1%
4503	Bad Debt Expense	-	8,436	12,675	-	-	N/A
Sundry Charge Total		3,941	12,587	15,988	4,200	3,480	-17.1%
Total Finance Administration		\$ 672,102	\$ 652,677	\$ 624,703	\$ 635,840	\$ 666,520	4.8%

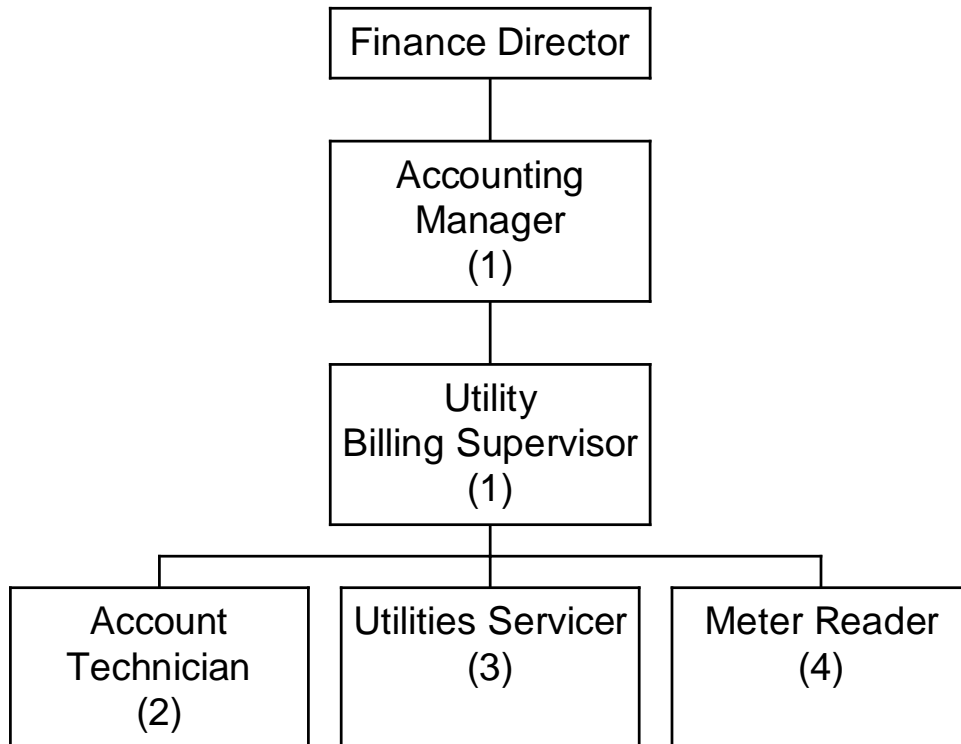
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Finance

DIVISION: Finance Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Quarterly Payroll Forms	\$ 2,190
		Mailing of Licenses	2,150
		Mailing of Net Profit Forms	1,820
		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	\$ 11,200
4211	Periodicals and Supplements	Governmental Accounting Standards Board Subscription	\$ 260
		Reference Manuals	40
		Total	\$ 300
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
		Fee for GFOA Popular Annual Financial Report Award	250
		Filing fees for small claims on net profit and payroll taxes	300
		Miscellaneous	280
		Total	\$ 1,280
4417	Printing	Print and Insert Year-end Net Profit Tax Forms by Contractor	\$ 2,400
		Late Notices and Miscellaneous Correspondence	1,700
		Copier	700
		Budget and Audit Material	700
		Print Licenses	700
		Total	\$ 6,200

FINANCE DEPARTMENT ACCOUNTING



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

Duties:

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

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 15 - Finance							
Division 123 - Accounting							
41 Personnel Services							
4101	Salaries - Supervision	\$ 112,262	\$ 68,213	\$ 121,859	\$ 123,310	\$ 126,920	2.9%
4102	Salaries - Clerical	69,583	75,189	77,373	75,670	77,470	2.4%
4103	Salaries - Operational	239,371	199,574	229,948	242,940	249,210	2.6%
4104	Salaries - Overtime	7,528	12,806	8,232	16,480	17,030	3.3%
4106	FICA	25,900	21,111	26,021	28,420	29,180	2.7%
4107	Medicare	6,057	4,937	6,085	6,660	6,830	2.6%
4108	Life Insurance	467	413	463	470	470	0.0%
4109	Health Insurance	161,583	156,220	180,000	191,400	205,920	7.6%
4110	Other Insurance	1,157	1,004	1,147	1,270	1,270	0.0%
4111	Workers Compensation	6,797	3,831	2,269	8,400	8,620	2.6%
4112	Employee Assist. Prgm	181	158	184	200	200	0.0%
4115	Unemploy. Insurance	413	111	526	530	550	3.8%
4116	Employee Pension	88,766	85,601	105,242	110,290	126,840	15.0%
Personnel Services Total		720,065	629,168	759,350	806,040	850,510	5.5%
42 Supplies							
4201	Fuel	9,087	8,078	8,576	12,840	12,330	-4.0%
4202	Minor Tools	11	896	376	400	400	0.0%
4203	Office Supplies	2,373	3,252	2,301	2,540	2,400	-5.5%
4207	Clothing Supplies	2,981	2,609	2,642	2,650	2,650	0.0%
4208	Postage	87,635	83,753	74,745	91,400	91,400	0.0%
4209	Educational Supplies	-	-	-	500	-	-100.0%
4225	Safety Supplies	-	-	424	-	500	N/A
Supplies Total		102,087	98,588	89,064	110,330	109,680	-0.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	4,497	5,716	3,568	4,450	4,100	-7.9%
4302	Office Equip. Repair	9,835	9,505	9,667	10,150	10,150	0.0%
4304	Other Equipment Repair	4,607	3,852	4,790	4,650	4,840	4.1%
Maintenance & Repairs Total		18,939	19,073	18,025	19,250	19,090	-0.8%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 123 - Accounting (continued)							
44 Services							
4401	Telephone	\$ 1,572	\$ 1,600	\$ 1,595	\$ 1,820	\$ 1,700	-6.6%
4402	Medical Exams	420	107	-	100	100	0.0%
4405	Travel & Training	80	-	-	1,000	1,000	0.0%
4408	Legal Advertising	807	-	-	-	-	N/A
4414	Clothing / Cleaning	700	689	800	800	800	0.0%
4415	Special Services	420	159	156	450	450	0.0%
4417	Printing and Reprod.	10,138	3,050	3,348	5,200	4,200	-19.2%
4418	Contractual Services	60,091	93,949	29,867	30,320	30,320	0.0%
4419	Professional Services	580	530	530	640	640	0.0%
Services Total		74,808	100,084	36,296	40,330	39,210	-2.8%
45 Sundry Charges							
4501	Insurance Expense	8,996	9,760	5,667	9,790	5,950	-39.2%
Sundry Charge Total		8,996	9,760	5,667	9,790	5,950	-39.2%
46 Capital Outlay							
4601	Motor Vehicles	20,415	-	-	-	-	N/A
Capital Outlay Total		20,415	-	-	-	-	N/A
Total Accounting		\$ 945,310	\$ 856,673	\$ 908,402	\$ 985,740	\$ 1,024,440	3.9%

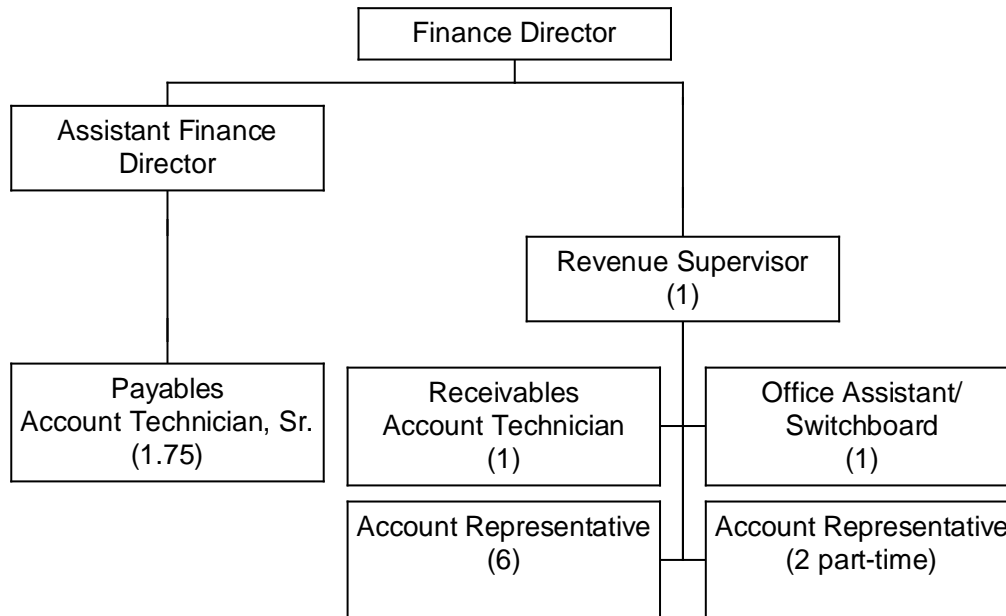
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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
4302	Office Equipment Repair	ITRON Maintenance	\$ 9,350
		Other	800
		Total	\$ 10,150
4304	Other Equipment Repair	Water Meter Probe Readers	\$ 4,840
4415	Special Services	Other	\$ 450
4417	Printing	Printed forms (cutoff notices, handouts, other forms)	\$ 4,200
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 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 15 - Finance							
Division 125 - Treasury							
41 Personnel Services							
4101	Salaries - Supervision	\$ 49,278	\$ 46,417	\$ 51,296	\$ 49,240	\$ 50,420	2.4%
4102	Salaries - Clerical	280,702	275,825	300,652	302,020	308,290	2.1%
4103	Salaries - Operational	37,848	37,361	38,302	37,630	38,520	2.4%
4104	Salaries - Overtime	14,850	22,211	13,681	24,430	25,010	2.4%
4105	Salaries - Other	-	16,320	-	-	-	N/A
4106	FICA	22,884	23,922	24,234	25,640	26,180	2.1%
4107	Medicare	5,352	5,595	5,668	6,000	6,130	2.2%
4108	Life Insurance	505	499	530	410	410	0.0%
4109	Health Insurance	151,339	152,329	159,357	169,650	182,520	7.6%
4110	Other Insurance	1,109	1,054	1,119	1,130	1,130	0.0%
4111	Workers Compensation	484	439	302	650	670	3.1%
4112	Employee Assist. Prgm	206	184	191	210	210	0.0%
4115	Unemploy. Insurance	333	99	408	480	490	2.1%
4116	Employee Pension	76,237	88,740	88,581	90,840	103,930	14.4%
Personnel Services Total		641,127	670,995	684,320	708,330	743,910	5.0%
42 Supplies							
4203	Office Supplies	10,588	11,419	10,317	10,620	10,300	-3.0%
4208	Postage	7,778	7,088	7,701	7,740	7,740	0.0%
4230	Over/Short Account	(3,717)	127	-	-	-	N/A
Supplies Total		14,649	18,634	18,303	18,360	18,040	-1.7%
43 Maintenance & Repairs							
4302	Office Equip. Repair	1,606	975	1,007	1,130	1,000	-11.5%
Maintenance & Repairs Total		1,606	975	1,007	1,130	1,000	-11.5%
44 Services							
4401	Telephone	1,942	2,258	2,622	2,000	2,700	35.0%
4402	Medical Exams	107	285	-	170	100	-41.2%
4403	Assoc. Dues/Subscript.	636	138	128	200	200	0.0%
4405	Travel & Training	790	171	-	1,000	1,000	0.0%
4408	Legal Advertising	2,394	-	-	2,800	2,000	-28.6%
4415	Special Services	232	163	345	2,980	1,000	-66.4%
4417	Printing and Reprod.	2,695	1,323	1,071	1,850	1,350	-27.0%
4418	Contractual Services	8,633	14,274	3,165	1,350	3,000	122.2%
4419	Professional Services	40,000	40,000	40,000	40,000	40,000	0.0%
4443	Debit Card -General	949	-	-	-	-	N/A
4443-01	Debit Card - Utilities	22,310	23,354	19,895	28,500	28,500	0.0%
Services Total		80,688	81,966	67,226	80,850	79,850	-1.2%
Total Treasury		\$ 738,070	\$ 772,570	\$ 770,856	\$ 808,670	\$ 842,800	4.2%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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
4417	Printing and Reproduction	Tax Bills	\$ 650
		Copier count	460
		Other	240
		Total	\$ 1,350
4418	Contractual Services	Sliding drawer and tube system on drive up window	\$ 3,000
4419	Professional	Fee for Use of PVA's Property Value Database	\$ 40,000

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 599 - Transfers							
47 Transfers							
4701	Transfer to PWI	\$ 839,000	\$ 1,081,000	\$ 1,060,000	\$ 1,133,000	\$ 1,252,000	10.5%
4702	To HART	752,000	677,000	207,000	331,000	272,000	-17.8%
4707	To Construction	1,156,493	286,000	984,750	1,132,000	449,000	-60.3%
4714	To Emerg. Commun.	616,000	438,000	244,000	500,000	415,000	-17.0%
4716	To Police/Fire Pension	352,000	354,000	353,000	378,000	354,000	-6.3%
4717	To Civil Service Pension	71,000	87,000	77,000	80,000	82,000	2.5%
4719	To Cemetery	200,000	211,000	200,000	236,000	250,000	5.9%
4725	To Bond Fund	1,321,000	1,333,000	1,400,000	1,320,000	1,492,000	13.0%
Total Transfers		5,307,493	4,467,000	4,525,750	5,110,000	4,566,000	-10.6%
Total Transfers		<u>\$ 5,307,493</u>	<u>\$ 4,467,000</u>	<u>\$ 4,525,750</u>	<u>\$ 5,110,000</u>	<u>\$ 4,566,000</u>	<u>-10.6%</u>

CITY OF HENDERSON, KY
CIVIL SERVICE PENSION FUND BUDGET
FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 22	\$ 12	\$ 2	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,680	2,836	2,573	3,000	3,000	0.0%
3723	Income Match Sanit.	2,680	2,836	2,573	3,000	3,000	0.0%
3724	Tax Revenue	-	-	-	-	-	N/A
Other Revenue Total		5,382	5,684	5,148	6,000	6,000	0.0%
38 Transfer Miscellaneous							
3851	Transfer from General	71,000	87,000	77,000	80,000	82,000	2.5%
Transfers Miscellaneous Total		71,000	87,000	77,000	80,000	82,000	2.5%
CIVIL SERVICE REVENUE TOTAL		\$ 76,382	\$ 92,684	\$ 82,148	\$ 86,000	\$ 88,000	2.3%
EXPENSE							
Services							
4419	Professional Services	\$ -	\$ 3,599	\$ -	\$ -	\$ -	N/A
Services Total		-	3,599	-	-	-	N/A
45 Sundry Charge							
4538	Pension Benefits	70,745	72,571	73,856	75,160	76,800	2.2%
4540	Funeral Expense	-	-	-	400	400	0.0%
4543	Health Insurance Benefit	6,618	15,731	7,932	10,440	10,800	3.4%
Sundry Charge Total		77,363	88,302	81,788	86,000	88,000	2.3%
CIVIL SERVICE EXPENSE TOTAL		\$ 77,363	\$ 91,901	\$ 81,788	\$ 86,000	\$ 88,000	2.3%
CIVIL SERVICE NET		\$ (981)	\$ 783	\$ 360	\$ -	\$ -	

CITY OF HENDERSON, KY
POLICE & FIRE PENSION FUND BUDGET
FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 16	\$ 16	\$ 2	\$ -	\$ -	N/A
3724	Tax Revenue	-	-	36	-	-	N/A
Other Revenue Total		16	16	38	-	-	N/A
38 Transfer Miscellaneous							
3851	Transfer from General	352,000	354,000	353,000	378,000	354,000	-6.3%
Transfers Miscellaneous Total		352,000	354,000	353,000	378,000	354,000	-6.3%
POLICE & FIRE REVENUE TOTAL		<u>\$ 352,016</u>	<u>\$ 354,016</u>	<u>\$ 353,038</u>	<u>\$ 378,000</u>	<u>\$ 354,000</u>	<u>-6.3%</u>
EXPENSE							
Services							
4419	Professional Services	\$ -	\$ 4,284	\$ -	\$ -	\$ -	N/A
Services Total		-	4,284	-	-	-	N/A
45 Sundry Charge							
4538	Pension Benefits	224,822	229,749	233,079	237,500	240,500	1.3%
4539	Widows Benefits	87,355	78,982	77,692	81,700	61,200	-25.1%
4540	Funeral Expense	-	-	100	500	500	0.0%
4543	Health Insurance Benefit	40,034	41,074	42,095	58,300	51,800	-11.1%
Sundry Charge Total		352,211	349,805	352,966	378,000	354,000	-6.3%
POLICE & FIRE EXPENSE TOTAL		<u>\$ 352,211</u>	<u>\$ 354,089</u>	<u>\$ 352,966</u>	<u>\$ 378,000</u>	<u>\$ 354,000</u>	<u>-6.3%</u>
POLICE & FIRE NET		<u>\$ (195)</u>	<u>\$ (73)</u>	<u>\$ 72</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 7,194	\$ 3,467	\$ -	\$ -	\$ -	N/A
3724	Property Tax Revenue	-	-	-	-	-	N/A
3797	HWU Contribution	848,167	799,791	757,916	749,000	754,000	0.7%
Other Revenue Total		855,361	803,258	757,916	749,000	754,000	0.7%
38 Transfer							
3851	Transfer from General	1,321,000	1,333,000	1,400,000	1,320,000	1,492,000	13.0%
3852	Transfer from Gas	181,057	181,769	179,252	180,000	178,000	-1.1%
3860	Transfer from Constr.	2,306,297	2,354,090	2,411,671	2,412,000	2,465,000	2.2%
3862	Transfer from Sanitation	98,486	98,873	104,220	105,000	104,000	-1.0%
Transfer Total		3,906,840	3,967,732	4,095,143	4,017,000	4,239,000	5.5%
BOND FUND REVENUE TOTAL		\$ 4,762,201	\$ 4,770,990	\$ 4,853,059	\$ 4,766,000	\$ 4,993,000	4.8%
EXPENSE							
45 Interest							
4502	Interest Series 2010B	\$ 42,962	\$ 34,194	\$ 24,882	\$ 25,000	\$ 17,000	-32.0%
4502	Interest Series 2011	53,631	51,454	48,842	48,900	46,000	-5.9%
4502	Interest Series 2012	198,608	189,508	180,208	180,300	170,500	-5.4%
4502	Interest Series 2013	172,625	163,775	154,775	154,800	145,600	-5.9%
4502	Interest Series 2014	193,025	186,175	179,225	179,300	172,200	-4.0%
4502	Interest Series 2015A	197,883	191,393	184,733	184,800	178,000	-3.7%
4502	Interest Series 2015B	25,221	23,369	21,169	21,200	18,400	-13.2%
4502	Interest Series 2015C	32,575	30,400	28,125	28,200	25,900	-8.2%
4502	Interest Series 2016A	40,225	39,288	38,350	38,400	37,300	-2.9%
4502	Interest Series 2016B	140,500	130,800	120,850	120,900	110,700	-8.4%
4502	Interest Series 2017A	91,200	87,600	83,850	83,900	80,000	-4.6%
4502	Interest Series 2017B	62,550	56,100	49,425	49,500	42,600	-13.9%
4502	Interest Series 2017C	66,600	56,400	45,750	45,800	35,000	-23.6%
4502	Interest Series 2020A	-	-	87,358	-	183,800	N/A
Interest Total		1,317,605	1,240,456	1,247,542	1,161,000	1,263,000	8.8%

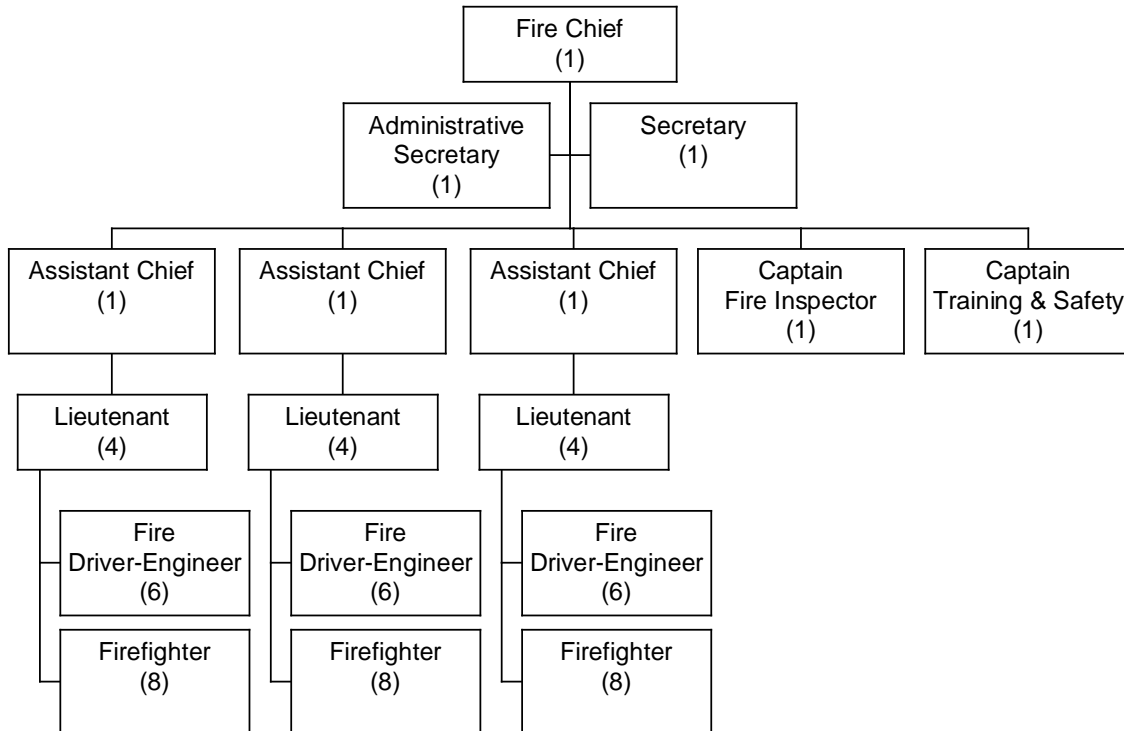
**CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Bond Fund (continued)							
45 Principal							
4582	Bonds Series 2010B	\$ 315,000	\$ 320,000	\$ 330,000	\$ 330,000	\$ 190,000	\$ (0)
4584	Bonds Series 2011	90,000	95,000	95,000	95,000	100,000	5.3%
4585	Bonds Series 2012	450,000	460,000	470,000	470,000	480,000	2.1%
4586	Bonds Series 2013	440,000	445,000	455,000	455,000	465,000	2.2%
4587	Bonds Series 2014	340,000	345,000	350,000	350,000	360,000	2.9%
4588	Bonds Series 2015A	320,000	330,000	335,000	335,000	340,000	1.5%
4588	Bonds Series 2015B	155,000	160,000	160,000	160,000	165,000	3.1%
4588	Bonds Series 2015C	110,000	110,000	115,000	115,000	115,000	0.0%
4589	Bonds Series 2016A	75,000	75,000	75,000	75,000	75,000	0.0%
4589	Bonds Series 2016B	480,000	490,000	505,000	505,000	510,000	1.0%
4590	Bonds Series 2017A	120,000	125,000	130,000	130,000	130,000	0.0%
4590	Bonds Series 2017B	210,000	220,000	225,000	225,000	235,000	4.4%
4590	Bonds Series 2017C	340,000	355,000	360,000	360,000	180,000	
4590	Bonds Series 2020A	-	-	-	-	385,000	N/A
Principal Total		3,445,000	3,530,000	3,605,000	3,605,000	3,730,000	3.5%
BOND FUND EXPENSE TOTAL		\$ 4,762,605	\$ 4,770,456	\$ 4,852,542	\$ 4,766,000	\$ 4,993,000	4.8%
BOND FUND NET		\$ (404)	\$ 534	\$ 517	\$ -	\$ -	

CITY OF HENDERSON, KY
TOURISM COMMISSION FUND BUDGET
FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 42	\$ 40	\$ 8	\$ -	\$ -	N/A
3140	Transient Room Tax	143,765	148,919	152,216	169,000	169,000	0.0%
Other Revenue Total		143,807	148,959	152,224	169,000	169,000	0.0%
TOURISM REVENUE TOTAL		<u>\$ 143,807</u>	<u>\$ 148,959</u>	<u>\$ 152,224</u>	<u>\$ 169,000</u>	<u>\$ 169,000</u>	<u>0.0%</u>
EXPENSE							
47 Transfers							
4514	Transfer to Tourism	\$ 136,919	\$ 155,846	\$ 152,224	\$ 169,000	\$ 169,000	0.0%
Total Transfers		136,919	155,846	152,224	169,000	169,000	0.0%
TOURISM EXPENSE TOTAL		<u>\$ 136,919</u>	<u>\$ 155,846</u>	<u>\$ 152,224</u>	<u>\$ 169,000</u>	<u>\$ 169,000</u>	<u>0.0%</u>
TOURISM NET		<u>\$ 6,888</u>	<u>\$ (6,887)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

FIRE DEPARTMENT



The Fire Department provides fire protection and fire prevention for the city. There are 60 uniformed and two civilian employees in the department that operate out of four fire stations. The fleet consists of six 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 2022		
Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Fire	1. Continue to work on and improve our effective, efficient, and dependable fleet maintenance program. We are seeing effects of all this hard work and we know that 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 1-3 years. We will also continue our Hood and Glove replacement program to minimize exposure to cancer causing chemicals. Cancer prevention is a top priority and these recommendations fall within the guidance provided to us by NFPA.
		3. Education is the key to operating a safe and effective workforce. Developing an education platform that will define the training required for each rank classification. Development of a program to advancement of our staff from Firefighter to Fire Chief. This will also outline Job Performance Requirements (JPR's) for each rank as well. This also serves as a mentoring platform and succession planning for the department.
		4. High Risk Low Frequency emergency events are some of the most dangerous missions we face at the fire department. Special Operation emergencies which include Confined Space, High/Low Angle Rope rescue, Trench, Structural Collapse, Hazardous Materials, and Water/Dive Rescue are the ones we will be faced with most frequently. Developing our personnel is an ongoing and lengthy process due to the amount technical knowledge that must be retained. Commitment to this continued development by city leaders is paramount for the safety our all involved. There is not another option to turn to when it comes to these type emergency calls. Proper education for personnel, purchasing new equipment and or replacing out dated equipment must be a priority.

CITY OF HENDERSON, KY Protect Health and Safety/Maintain Basic Service Levels FOR FISCAL YEAR 2022		
Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Fire	5. Work to implement and develop ways to improve and expedite our call dispatch times and how to utilize CAD more effectively. Our main goal is to be dispatched by run cards to relieve some of the stress on the call takers, which in turn will produce quicker on scene times. The other goal would be to increase the amount of data stored on MCT's to make them more effective at providing the needed information.
		6. Finding new ways to provide the virtual learning experience to deliver an effective and efficient fire education program. The main goal for the inspection division is to increase company inspections to comply with state standards. He will also continue the efforts of providing a year round approach to fire prevention to all stakeholders. Community Risk Reduction (CRR) is another main goal for the fire department this year. We recognize that there is an extreme need for CRR in our community to increase the safety of all stakeholders.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 20 - Fire							
Division 232 - Fire							
41 Personnel Services							
4101	Salaries - Supervision	\$ 90,307	\$ 93,339	\$ 96,784	\$ 96,000	\$ 97,230	1.3%
4102	Salaries - Clerical	91,937	95,318	97,603	95,870	97,700	1.9%
4103	Salaries - Operational	2,067,894	2,065,424	2,146,568	2,159,660	2,183,600	1.1%
4104	Salaries - Overtime	1,240,057	1,204,900	1,276,364	1,141,070	1,154,270	1.2%
4106	FICA	5,576	5,766	5,943	5,950	6,060	1.8%
4107	Medicare	49,438	48,824	51,136	50,640	51,230	1.2%
4108	Life Insurance	2,867	2,877	2,871	2,610	2,610	0.0%
4109	Health Insurance	1,019,781	1,024,358	1,023,469	1,078,800	1,160,640	7.6%
4110	Other Insurance	7,036	6,893	6,864	7,130	7,130	0.0%
4111	Workers Compensation	81,796	78,384	56,315	109,410	110,660	1.1%
4112	Employee Assist. Prgm	1,092	1,073	1,074	1,110	1,110	0.0%
4115	Unemployment Ins.	3,320	1,097	4,391	5,300	5,390	1.7%
4116	Employee Pension	19,945	22,933	23,556	23,070	26,330	14.1%
4119	Police & Fire Pension	1,203,041	1,330,773	1,385,975	1,344,300	1,522,780	13.3%
Personnel Services Total		5,884,087	5,981,959	6,178,912	6,120,920	6,426,740	5.0%
42 Supplies							
4201	Fuel	20,056	19,667	22,062	33,030	33,100	0.2%
4202	Minor Tools	23,245	14,899	20,000	20,500	20,000	-2.4%
4203	Office Supplies	5,191	3,286	4,100	5,000	4,250	-15.0%
4204	Cleaning Supplies	9,055	6,932	7,200	7,250	8,000	10.3%
4205	Medical & Drug Supply	24,372	13,046	11,000	11,000	12,000	9.1%
4207	Clothing Supplies	100,276	72,906	81,000	81,000	88,000	8.6%
4208	Postage	1,030	588	600	700	600	-14.3%
4209	Educational Supplies	4,737	2,674	6,000	6,000	6,200	3.3%
4211	Periodicals & Supple.	1,484	1,450	1,650	1,600	1,600	0.0%
4212	Mechanical Supplies	1,446	1,842	1,900	2,100	2,000	-4.8%
4214	Chemical Supplies	3,661	3,635	6,200	6,500	5,500	-15.4%
4228	Dive Rescue	7,845	7,402	5,250	5,500	5,000	-9.1%
4229	Miscellaneous Supplies	2,199	1,387	2,200	2,250	7,500	233.3%
Supplies Total		204,597	149,714	169,162	182,430	193,750	6.2%
43 Maintenance & Repairs							
4301	Vehicle Repair	133,518	57,694	96,000	95,000	95,000	0.0%
4302	Office Equip. Repair	452	471	750	750	650	-13.3%
4303	Instr. & Appar. Repair	15,638	17,626	16,500	16,500	16,000	-3.0%
4304	Other Equipment Repair	10,590	-	-	-	-	N/A
4305	Heating / A.C. Repair	300	219	600	1,850	1,200	-35.1%
4306	Building Repair & Maint.	44,486	52,797	35,000	40,000	32,000	-20.0%
4307	Other Structures Repair	2,863	410	2,000	3,000	2,800	-6.7%
4308	Machines Tools Repair	6,504	470	3,750	4,500	4,000	-11.1%
4309	Radios Repair	5,346	3,900	2,500	3,000	2,500	-16.7%
4312	Walks, Drives, Fences	527	700	700	1,000	900	-10.0%
Maintenance & Repairs Total		220,224	134,287	157,800	165,600	155,050	-6.4%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 232 - Fire (continued)							
44 Services							
4401	Telephone	\$ 19,551	\$ 14,233	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
4402	Medical Exams	1,160	21,848	34,184	27,000	32,000	18.5%
4403	Assoc. Dues/Subscript.	3,967	3,220	4,000	4,000	4,000	0.0%
4405	Travel & Training	34,822	15,995	20,000	20,000	19,000	-5.0%
4408	Legal Advertising	140	-	-	100	100	0.0%
4409	Electric-Purchased	771	899	900	-	900	N/A
4414	Clothing / Cleaning	8,665	8,593	8,900	9,000	9,000	0.0%
4415	Special Services	3,121	3,846	2,250	2,500	2,500	0.0%
4417	Printing and Reprod.	62	54	100	60	80	33.3%
4418	Contractual Services	2,608	2,207	6,000	5,500	8,000	45.5%
4419	Professional Services	5,000	5,000	5,000	5,000	7,500	50.0%
Services Total		79,867	75,895	96,334	88,160	98,080	11.3%
45 Sundry Charges							
4501	Insurance Expense	53,979	58,797	49,468	57,040	51,940	-8.9%
Sundry Charge Total		53,979	58,797	49,468	57,040	51,940	-8.9%
46 Capital Outlay							
4601	Motor Vehicles	-	556,448	-	650,000	637,800	-1.9%
4605	Machinery & Tools	72,766	-	-	-	-	N/A
4608	Instrument/Apparatus	-	-	328,000	328,000	-	-100.0%
Capital Outlay Total		72,766	556,448	328,000	978,000	637,800	-34.8%
Total Fire		\$ 6,515,520	\$ 6,957,100	\$ 6,979,676	\$ 7,592,150	\$ 7,563,360	-0.4%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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	2,000
		Personal Gas Detectors (CO)	2,000
		Other	4,000
		Total	\$ 20,000
4203	Office Supplies	IT & software upgrades and support	\$ 1,500
		Ink Supplies	1,500
		Copy Paper	1,000
		Other	250
		Total	\$ 4,250
4204	Cleaning Supplies	Gem Chemical Supplies	\$ 5,000
		Cleaning Supplies (Wal-Mart, Rural King)	1,500
		Hygenal and Gencie	1,000
		Truck Wash	250
		Other	250
		Total	\$ 8,000
4205	Medical & Drug Supplies	Nitrile Gloves	\$ 3,250
		New Defibrillator (replace outdated defib), Pads & Batteries	4,250
		Medical Equipment (misc. Equip, New Bag and supplies)	4,000
		Fire Station First Aid Supplies	500
		Total	\$ 12,000
4207	Clothing Supplies	Bunker Gear & Boots	\$ 48,000
		Uniforms	30,000
		Firefighting Gloves	6,000
		Nomex Hoods	2,500
		Helmets, Shields and Fronts	1,500
		Total	\$ 88,000
4209	Educational Supplies	Fire Prevention Materials (New Mic's and Speakers, Costumes)	\$ 2,500
		EMT Manuals	1,200
		Firefighting Essentials Manuals	1,000
		Fire Officer's Manuals	1,000
		Other	500
		Total	\$ 6,200

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	NFPA	\$ 1,400
		Fire Rescue Subscription	100
		Other	100
		Total	\$ 1,600
4212	Mechanical Supplies	SCBA Batteries	\$ 900
		Thermal Imager Batteries	900
		Other	200
		Total	\$ 2,000
4214	Chemical Supplies	Firefighting Foam (30 Pals)	\$ 2,750
		Oil Dry (100 bags)	1,500
		Service Fire Extinguishers	1,000
		Other	250
		Total	\$ 5,500
4228	Dive Rescue	Replace a Dry Suit	\$ 2,700
		Annual Service and Maintenance	1,800
		Boat Supplies	250
		Other	250
		Total	\$ 5,000
4229	Miscellaneous Supplies	Water & sport drinks for trucks (300 Cases-12 packs)	\$ 1,250
		Department Promotional Items for Community Events	2,000
		Promotional / Retirement Ceremonies	1,250
		Miscellaneous Kitchen and Station Supplies	1,000
		Other	2,000
		Total	\$ 7,500
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	40,000
		(Engine, Transmission, Electrical, Pump, Body)	
		Total	\$ 95,000

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
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
		Sensit Monitors and Testing	2,000
		NFPA Maintenance and Testing of Compressor/Cascade System	1,800
		Breathing Air Annual Service Contract	1,250
		Other	450
		Total	\$ 16,000
4307	Other Structure Repairs	Maintenance of Training Ground Structures (Repair Training Props)	\$ 1,800
		Maintenance of Repeater Generators	200
		Hydrant maintenance	400
		Other	400
		Total	\$ 2,800
4308	Machine Tool Repairs	Exercise Equipment Repair	\$ 1,500
		Exercise Equipment Annual Service	1,500
		Propane for Stations	750
		Other	250
		Total	\$ 4,000
4309	Radios Repair	Radio and MCT Repair	\$ 1,250
		Batteries, Clips and Holders	750
		Other	500
		Total	\$ 2,500
4312	Walks Drive & Fences	Landscaping (mulch and bush replacement)	\$ 200
		Fertilizer and Weed Killer	200
		Ice Melt	400
		Other	100
		Total	\$ 900
4402	Medical Exams	NFPA Annual Physicals	\$ 32,000

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Fire **DIVISION:** Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
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	\$ 5,000
		Entrance Exam and Exam Grading	1,500
		Psychological Testing	1,500
		Total	\$ 8,000
4419	Professional Services	Medical Direction	\$ 7,500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Fire

DIVISION: Fire

TOTAL COST: \$ 622,800

ACCOUNT DESCRIPTION: Vehicles

ACCOUNT NUMBER: 10-20-232-4601

DESCRIPTION OF ITEM OR PROJECT:

Pumper Apparatus

PROJECT JUSTIFICATION:

Replace a 1999 model

IMPACT ON OPERATING BUDGET:

A new vehicle will reduce the repair and maintenance costs.

DIVISION: Fire

TOTAL COST: \$ 15,000

ACCOUNT DESCRIPTION: Vehicles

ACCOUNT NUMBER: 10-20-232-4601

DESCRIPTION OF ITEM OR PROJECT:

Major repair of a 4WD pickup truck.

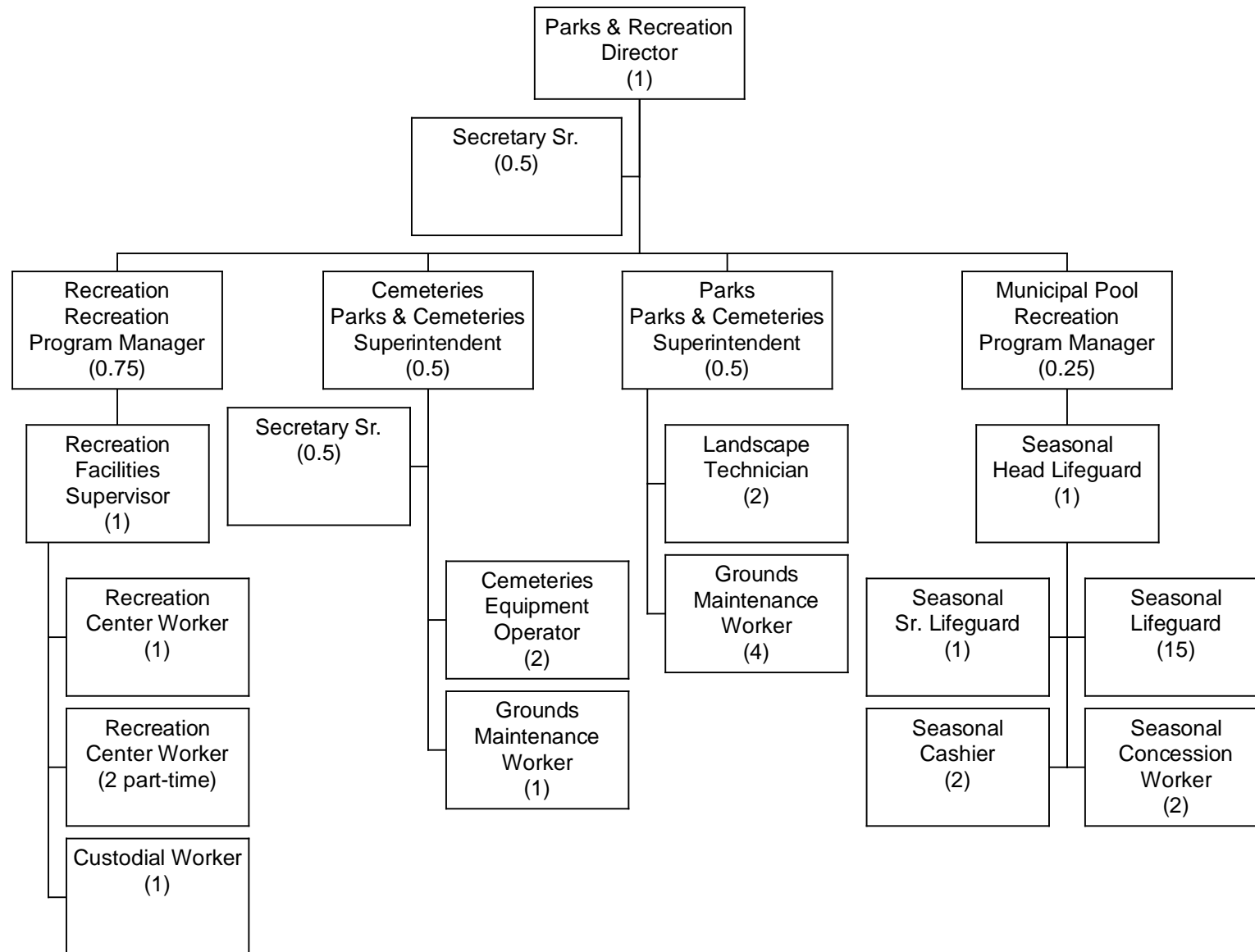
PROJECT JUSTIFICATION:

This will repurpose a vehicle used by the ambulance service for use in the Fire Department.

IMPACT ON OPERATING BUDGET:

Regular maintenance and insurance costs.

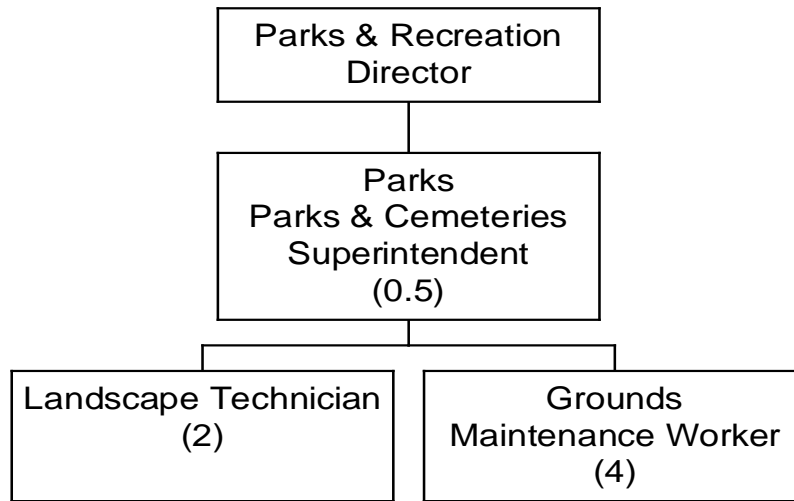
PARKS & RECREATION DEPARTMENT



CITY OF HENDERSON, KY Enhance City Attractiveness/Control the Cost of Government FOR FISCAL YEAR 2022		
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 27th 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
		6. Begin a park road, trail, and parking lot replacement schedule

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 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 451 - Parks							
41 Personnel Services							
4101	Salaries - Supervision	\$ 31,819	\$ 32,709	\$ 33,708	\$ 33,010	\$ 33,790	2.4%
4103	Salaries - Operational	170,745	188,440	194,706	187,670	192,140	2.4%
4104	Salaries - Overtime	12,032	10,145	11,394	13,130	13,440	2.4%
4106	FICA	12,993	13,987	14,559	14,510	14,850	2.3%
4107	Medicare	3,039	3,271	3,405	3,400	3,480	2.4%
4108	Life Insurance	282	299	299	280	280	0.0%
4109	Health Insurance	97,319	114,616	118,545	113,100	121,680	7.6%
4110	Other Insurance	727	746	746	750	750	0.0%
4111	Workers Compensation	4,697	4,625	3,261	7,240	7,400	2.2%
4112	Employee Assist. Prgm	112	116	115	120	120	0.0%
4115	Unemploy. Insurance	182	63	251	270	280	3.7%
4116	Employee Pension	46,291	55,650	57,698	56,260	64,510	14.7%
Personnel Services Total		380,238	424,667	438,687	429,740	452,720	5.3%
42 Supplies							
4201	Fuel	13,680	8,922	11,322	16,310	16,990	4.2%
4202	Minor Tools	707	1,252	1,200	1,750	1,250	-28.6%
4203	Office Supplies	16	63	100	300	200	-33.3%
4204	Cleaning Supplies	975	1,037	2,000	1,200	1,500	25.0%
4205	Medical & Drug Supply	744	606	700	550	700	27.3%
4206	Botanical Supplies	5,066	6,536	7,000	6,000	6,000	0.0%
4207	Clothing Supplies	2,845	2,896	3,500	3,500	3,500	0.0%
4208	Postage	42	117	110	100	100	0.0%
4214	Chemical Supplies	326	525	900	1,000	700	-30.0%
Supplies Total		24,401	21,954	26,832	30,710	30,940	0.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	4,839	14,718	11,000	8,500	8,000	-5.9%
4304	Other Equipment Repair	3,680	8,982	6,000	8,000	7,000	-12.5%
4306	Building Repair & Maint.	70,049	9,071	65,000	65,000	20,000	-69.2%
4307	Other Structures Repair	62,785	28,364	158,000	158,000	53,000	-66.5%
4312	Walks Drives Fences	9,848	3,691	4,000	4,000	4,000	0.0%
4313	Recreational Equipment	3,377	4,627	5,000	4,500	5,000	11.1%
Maintenance & Repairs Total		154,578	69,453	249,000	248,000	97,000	-60.9%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 451 - Parks (continued)							
44 Services							
4401	Telephone	\$ 1,112	\$ 1,524	\$ 2,400	\$ 1,200	\$ 2,400	100.0%
4402	Medical Exams	-	178	-	-	-	N/A
4403	Assoc. Dues/Subscript.	-	20	-	100	50	-50.0%
4405	Travel & Training	20	20	-	120	50	-58.3%
4414	Clothing / Cleaning	600	650	650	650	650	0.0%
4415	Special Services	1,343	6,663	1,750	2,500	2,500	0.0%
4417	Printing and Reprod.	46	3,268	4,000	1,300	2,100	61.5%
4418	Contractual Services	144,584	167,559	195,000	196,500	220,000	12.0%
4424	Equipment Rental	1,960	3,786	5,000	2,000	4,000	100.0%
Services Total		149,665	183,668	208,800	204,370	231,750	13.4%
45 Sundry Charges							
4501	Insurance Expense	32,538	22,461	14,809	27,480	15,550	-43.4%
Sundry Charge Total		32,538	22,461	14,809	27,480	15,550	-43.4%
46 Capital Outlay							
4617	Buildings	2,338	-	-	-	-	N/A
4628	Park Improve. / Trees	30,750	-	-	-	-	N/A
Capital Outlay Total		33,088	-	-	-	-	N/A
Total Parks		\$ 774,508	\$ 722,203	\$ 938,128	\$ 940,300	\$ 827,960	-11.9%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Parks & Recreation

DIVISION: Parks

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Minor tools: rakes, shovels, etc.	\$ 1,250
4205	Medical & Drug Supply	Safety supplies	\$ 400
		Heat related supplies	300
		Total	\$ 700
4304	Other Equipment Repairs	Repairs of shelters, playgrounds, etc.	\$ 7,000
4306	Building Maintenance	Annual maintenance on various park buildings	\$ 15,000
		Painting and sealing	5,000
			\$ 20,000
4307	Other Structures	Repairs at the water feature	\$ 28,000
		Replace one water fountain	2,500
		Other	22,500
		Total	\$ 53,000
4312	Walks and Drives	Clean and Seal Riverwalk Entrance	\$ 4,000
4403	Association Dues and Subscrip	Provide Forestry Resource Materials	\$ 50
4415	Special Services	Christmas in the Park	\$ 2,000
		Move Bleachers	500
		Total	\$ 2,500
4417	Printing and Reproductions	Park Sign Replacement	\$ 1,600
		Historic Sign Replacement	500
			\$ 2,100
4418	Contractual Services	Mowing Park Properties	\$ 198,500
		Tree Removal/Trimming	16,000
		Emerald Ash Bore Treatments	2,500
		Chemical Lawn Care City Building	3,000
		Total	\$ 220,000

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 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 452 - Golf							
41 Personnel Services							
4101	Salaries - Supervision	\$ 36,600	\$ -	\$ -	\$ -	\$ -	N/A
4106	FICA	2,265	-	-	-	-	N/A
4107	Medicare	530	-	-	-	-	N/A
4108	Life Insurance	35	-	-	-	-	N/A
4109	Health Insurance	14,784	-	-	-	-	N/A
4110	Other Insurance	86	-	-	-	-	N/A
4111	Workers Compensation	560	-	-	-	-	N/A
4112	Employee Assist. Prgm	13	-	-	-	-	N/A
4115	Unemploy. Insurance	36	-	-	-	-	N/A
4116	Employee Pension	7,564	-	-	-	-	N/A
Personnel Services Total		62,473	-	-	-	-	N/A
42 Supplies							
4201	Fuel	318	82	102	-	150	N/A
4202	Minor Tools	94	-	-	-	-	N/A
4203	Office Supplies	23	-	-	-	-	N/A
4204	Cleaning Supplies	220	-	-	-	-	N/A
4205	Medical & Drug Supply	127	-	-	-	-	N/A
4206	Botanical Supplies	100	-	-	-	-	N/A
4208	Postage	12	-	-	-	-	N/A
4214	Chemical Supplies	3,786	(46)	-	-	-	N/A
4222	Concessions	3,829	-	-	-	-	N/A
Supplies Total		8,509	36	102	-	150	N/A
43 Maintenance & Repairs							
4301	Vehicle Repair	219	-	-	-	-	N/A
4304	Other Equipment Repair	3,073	-	-	-	-	N/A
4306	Building Repair & Maint.	2,594	1,446	-	-	-	N/A
4307	Other Structures Repair	984	-	-	-	-	N/A
4313	Recreational Equipment	220	-	-	-	-	N/A
Maintenance & Repairs Total		7,090	1,446	-	-	-	N/A

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

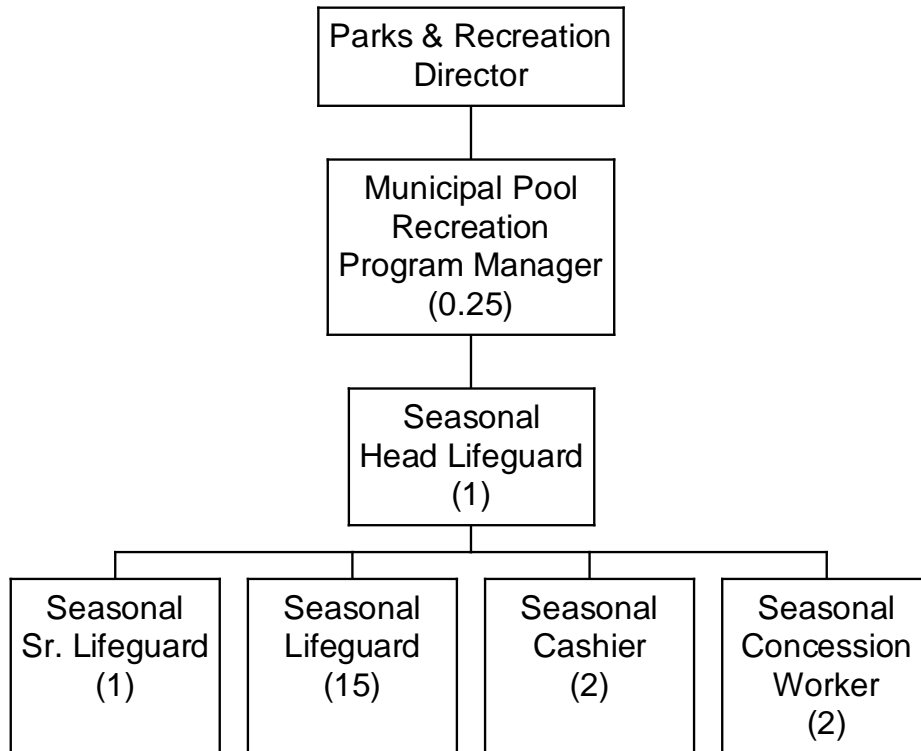
Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 452 - Golf (continued)							
44 Services							
4401	Telephone	\$ 345	\$ 169	\$ -	\$ -	\$ -	N/A
4415	Special Services	200	-	-	-	-	N/A
4417	Printing and Reprod.	350	-	-	-	-	N/A
4418	Contractual Services	90,079	14,043	2,240	25,000	5,000	-80.0%
4424	Equipment Rental	3,000	-	-	-	-	N/A
Services Total		93,974	14,212	2,240	25,000	5,000	-80.0%
45 Sundry Charges							
4501	Insurance Expense	809	3,488	3,436	3,490	3,610	3.4%
Sundry Charge Total		809	3,488	3,436	3,490	3,610	3.4%
46 Capital Outlay							
4605	Machinery & Tools	10,480	-	-	-	-	N/A
Capital Outlay Total		10,480	-	-	-	-	N/A
Total Golf		\$ 183,335	\$ 19,182	\$ 5,778	\$ 28,490	\$ 8,760	-69.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Mowing of the old Municipal Golf Course	\$ 5,000

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 Spray-ground. This division operates for six months during the year.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 454 - Municipal Pool							
41 Personnel Services							
4101	Salaries - Supervision	\$ 16,697	\$ 17,165	\$ 17,733	\$ 17,320	\$ 17,740	2.4%
4104	Salaries - Overtime	1,388	83	-	1,650	1,650	0.0%
4105	Salaries - Other	45,467	24,639	8,142	60,730	66,350	9.3%
4106	FICA	3,932	2,585	1,556	4,710	5,150	9.3%
4107	Medicare	919	605	364	1,100	1,200	9.1%
4108	Life Insurance	12	12	12	20	20	0.0%
4109	Health Insurance	4,456	4,555	4,500	4,350	4,680	7.6%
4110	Other Insurance	29	29	29	30	30	0.0%
4111	Workers Compensation	1,656	1,315	618	2,380	2,380	0.0%
4112	Employee Assist. Prgm	4	4	4	10	10	0.0%
4115	Unemploy. Insurance	45	10	13	90	90	0.0%
4116	Employee Pension	3,603	4,130	4,267	4,570	5,230	14.4%
Personnel Services Total		78,208	55,132	37,237	96,960	104,530	7.8%
42 Supplies							
4202	Minor Tools	-	247	100	150	180	20.0%
4203	Office Supplies	367	-	100	200	100	-50.0%
4204	Cleaning Supplies	223	399	100	400	1,500	275.0%
4205	Medical & Drug Supply	256	-	150	300	300	0.0%
4207	Clothing Supplies	823	37	1,000	1,000	1,500	50.0%
4208	Postage	8	13	20	50	20	-60.0%
4209	Educational Supplies	1,984	114	10	100	50	-50.0%
4214	Chemical Supplies	7,431	5,812	3,000	7,500	7,500	0.0%
4221	Athletic Recreat. Supply	128	14	50	100	100	0.0%
4222	Concessions	5,433	787	3,000	6,000	6,000	0.0%
Supplies Total		16,653	7,423	7,530	15,800	17,250	9.2%
43 Maintenance & Repairs							
4303	Instr. & Appar. Repair	-	-	10,000	11,050	1,000	-91.0%
4304	Other Equipment Repair	5,688	1,071	7,000	7,000	7,000	0.0%
4306	Building Repair & Maint.	4,764	1,715	2,000	2,000	7,000	250.0%
4307	Other Structures Repair	1,848	22,144	2,000	2,000	2,000	0.0%
4314	Pumps & Motors	6,714	3,657	3,000	3,000	4,000	33.3%
Maintenance & Repairs Total		19,014	28,587	24,000	25,050	21,000	-16.2%
44 Services							
4401	Telephone	-	-	-	50	50	0.0%
4405	Travel & Training	315	772	100	2,000	2,550	27.5%
4415	Special Services	1,214	833	700	700	700	0.0%
4417	Printing and Reproduct.	-	520	-	300	200	-33.3%
Services Total		1,529	2,125	800	3,050	3,500	14.8%
45 Sundry Charges							
4501	Insurance Expense	2,967	2,689	3,935	2,690	4,130	53.5%
Sundry Charge Total		2,967	2,689	3,935	2,690	4,130	53.5%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

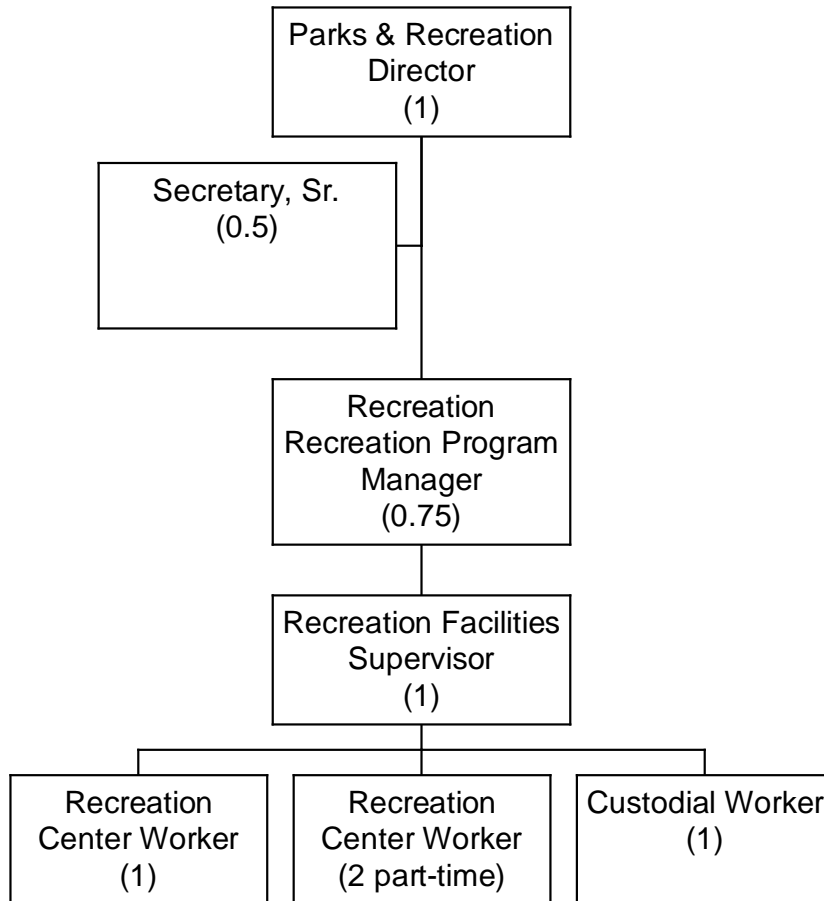
Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 454 - Municipal Pool (continued)							
46 Capital Outlay							
4608	Instrument/Apparatus	\$ 4,993	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay Total		4,993	-	-	-	-	N/A
Total Municipal Pool		<u>\$ 123,364</u>	<u>\$ 95,956</u>	<u>\$ 73,502</u>	<u>\$ 143,550</u>	<u>\$ 150,410</u>	<u>4.8%</u>

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4303	Inst. & Appar. Repair	Other	\$ 1,000
4304	Other Equipment	Misc. Maintenance and Repairs	\$ 7,000
4306	Building Repair & Maintenance	Bathhouse Security Upgrades	\$ 5,000
		Other	2,000
		Total	\$ 7,000
4307	Other Structure Repair	Misc. Maintenance and Repairs	\$ 2,000
4405	Travel and Training	Lifeguard Training Reimbursement	\$ 2,000
		CPO training	550
		Total	\$ 2,550
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

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 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 456 - Recreation							
41 Personnel Services							
4101	Salaries - Supervision	\$ 160,045	\$ 164,501	\$ 169,723	\$ 166,020	\$ 169,970	2.4%
4102	Salaries - Clerical	20,933	21,565	22,111	21,680	22,190	2.4%
4103	Salaries - Operational	90,700	82,496	81,888	92,770	93,920	1.2%
4104	Salaries - Overtime	4,914	2,306	-	960	920	-4.2%
4106	FICA	16,599	16,190	16,323	17,450	17,800	2.0%
4107	Medicare	3,882	3,787	3,817	4,090	4,170	2.0%
4108	Life Insurance	331	316	308	230	230	0.0%
4109	Health Insurance	93,576	95,655	94,500	91,350	98,280	7.6%
4110	Other Insurance	602	602	602	610	610	0.0%
4111	Workers Compensation	4,231	5,258	3,796	8,220	8,370	1.8%
4112	Employee Assist. Prgm	101	101	114	100	100	0.0%
4115	Unemploy. Insurance	299	97	379	330	340	3.0%
4116	Employee Pension	52,906	59,965	61,215	60,090	68,860	14.6%
Personnel Services Total		449,119	452,839	454,777	463,900	485,760	4.7%
42 Supplies							
4201	Fuel	1,616	1,157	1,659	2,050	2,490	21.5%
4202	Minor Tools	15	101	75	50	50	0.0%
4203	Office Supplies	2,398	4,615	3,000	3,000	3,000	0.0%
4204	Cleaning Supplies	95	156	100	350	250	-28.6%
4205	Medical & Drug Supply	-	20	200	100	230	130.0%
4207	Clothing Supplies	988	713	800	800	800	0.0%
4208	Postage	231	172	200	200	200	0.0%
4209	Educational Supplies	-	-	400	400	400	0.0%
4211	Periodicals & Supple.	-	-	-	20	-	-100.0%
4221	Athletic Recreat. Supply	9,508	4,836	9,000	9,850	9,850	0.0%
Supplies Total		14,851	11,770	15,434	16,820	17,270	2.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,596	92	750	1,250	1,000	-20.0%
4302	Office Equip. Repair	108	15	100	120	100	-16.7%
4304	Other Equipment Repair	382	1,501	1,500	2,000	2,000	0.0%
4306	Building Repair & Maint.	3,333	10,825	5,000	5,000	7,000	40.0%
4307	Other Structures Repair	2,645	184	2,000	1,000	2,000	100.0%
4313	Recreational Equipment	5,900	5,237	4,000	5,650	5,200	-8.0%
Maintenance & Repairs Total		13,964	17,854	13,350	15,020	17,300	15.2%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 456 - Recreation (continued)							
44 Services							
4401	Telephone	\$ 1,039	\$ 1,164	\$ 1,375	\$ 1,250	\$ 1,000	-20.0%
4402	Medical Exams	94	-	-	100	-	-100.0%
4403	Assoc. Dues/Subscript.	710	615	800	850	850	0.0%
4405	Travel & Training	3,628	3,882	750	2,000	2,400	20.0%
4408	Legal Advertising	350	50	-	100	100	0.0%
4414	Clothing / Cleaning	100	100	100	100	100	0.0%
4415	Special Services	159	161	200	400	300	-25.0%
4417	Printing and Reprod.	293	434	300	500	500	0.0%
4418	Contractual Services	140	255	-	1,000	1,000	0.0%
4419	Henderson Girl's Softball	4,071	5,452	4,000	4,000	4,000	0.0%
4419	Henderson PMCA	4,000	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	1,500	0.0%
Services Total		22,584	25,613	21,025	23,800	23,750	-0.2%
45 Sundry Charges							
4501	Insurance Expense	3,405	3,492	1,890	3,500	1,990	-43.1%
Sundry Charge Total		3,405	3,492	1,890	3,500	1,990	-43.1%
Total Recreation		<u>\$ 503,923</u>	<u>\$ 511,568</u>	<u>\$ 506,476</u>	<u>\$ 523,040</u>	<u>\$ 546,070</u>	<u>4.4%</u>

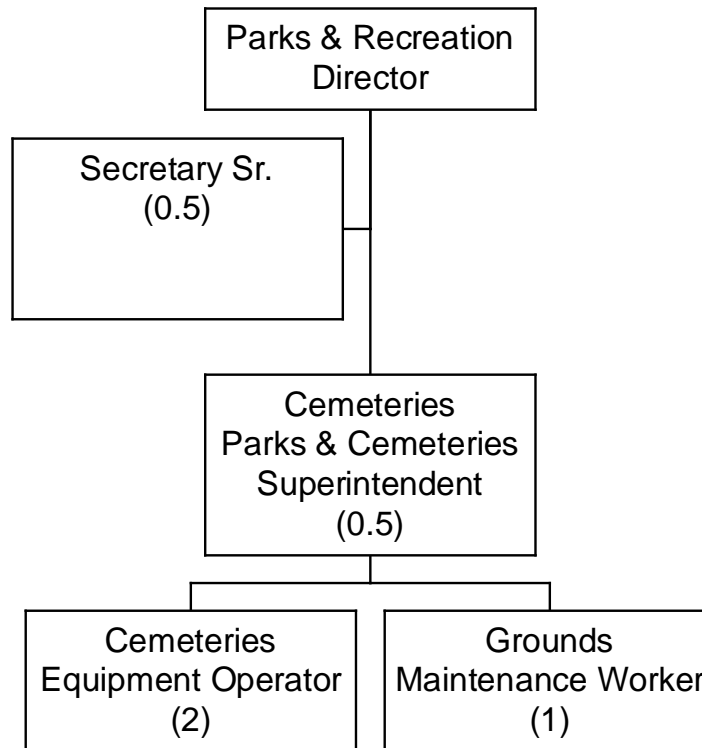
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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	\$ 7,000
4313	Recreational Equipment	Replacement of weight equipment	\$ 3,500
		Flags	400
		Outdoor Basketball Nets	250
		Other	1,050
		Total	\$ 5,200
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 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3600	Cemetery Spaces	\$ 52,528	\$ 72,690	\$ 91,052	\$ 55,700	\$ 82,300	47.8%
3605	Grave Openings	122,160	132,318	144,245	130,300	132,900	2.0%
3610	Other Cemetery Serv.	17,778	23,913	20,185	17,500	20,600	17.7%
3625	Taxable Sales	1,143	2,404	3,409	1,300	2,300	76.9%
3630	Mausoleum Sales	19,710	17,084	22,710	36,200	19,900	-45.0%
Sale of Property Total		213,319	248,409	281,601	241,000	258,000	7.1%
37 Other Revenue							
3700	Interest Income	134	93	50	-	-	N/A
3799	Unclassified	35	-	-	-	-	N/A
3830	Reimbursable Services	60	-	-	-	-	N/A
Other Revenue Total		229	93	50	-	-	N/A
38 Transfer Miscellaneous							
3851	Transfer from General	200,000	211,000	200,000	236,000	250,000	5.9%
Transfers Miscellaneous Total		200,000	211,000	200,000	236,000	250,000	5.9%
CEMETERY REVENUE TOTAL		\$ 413,548	\$ 459,502	\$ 481,651	\$ 477,000	\$ 508,000	6.5%

EXPENSE

Department 35 - Parks & Recreation
Division 453 - Cemetery

41 Personnel Services

4101	Salaries - Supervision	\$ 31,818	\$ 32,709	\$ 33,708	\$ 29,580	\$ 29,390	-0.6%
4102	Salaries - Clerical	20,932	21,565	22,110	21,680	22,190	2.4%
4103	Salaries - Operational	102,198	102,164	109,483	104,310	106,980	2.6%
4104	Salaries - Overtime	5,000	4,812	8,200	5,530	5,490	-0.7%
4106	FICA	9,472	9,547	10,305	9,940	10,150	2.1%
4107	Medicare	2,215	2,233	2,410	2,330	2,380	2.1%
4108	Life Insurance	167	167	179	170	170	0.0%
4109	Health Insurance	69,880	66,980	72,000	69,600	74,880	7.6%
4110	Other Insurance	440	449	459	460	460	0.0%
4111	Workers Compensation	3,946	4,345	2,603	6,130	6,270	2.3%
4112	Employee Assist. Prgm	70	69	71	80	80	0.0%
4115	Unemploy. Insurance	156	54	226	190	190	0.0%
4116	Employee Pension	34,491	38,797	41,744	38,530	44,110	14.5%
Personnel Services Total		280,785	283,891	303,499	288,530	302,740	4.9%

**CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 453 - Cemetery (continued)							
42 Supplies							
4201	Fuel	\$ 6,523	\$ 4,781	\$ 6,449	\$ 8,300	\$ 8,050	-3.0%
4202	Minor Tools	1,289	825	900	1,000	1,000	0.0%
4203	Office Supplies	120	148	200	300	200	-33.3%
4204	Cleaning Supplies	292	145	400	400	400	0.0%
4205	Medical & Drug Supply	119	188	200	200	250	25.0%
4206	Botanical Supplies	688	348	500	750	500	-33.3%
4207	Clothing Supplies	2,061	2,049	2,000	2,000	2,000	0.0%
4208	Postage	7	16	25	40	40	0.0%
4211	Periodicals & Supple.	432	407	440	440	440	0.0%
4214	Chemical Supplies	101	-	100	150	100	-33.3%
4220	Supplies for Resale	3,439	4,463	4,500	4,500	4,500	0.0%
Supplies Total		15,071	13,370	15,714	18,080	17,480	-3.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	3,250	6,163	5,500	4,500	6,000	33.3%
4304	Other Equipment Repair	2,573	2,892	3,000	3,500	3,250	-7.1%
4305	Heating / A.C. Repair	308	-	-	-	-	N/A
4306	Building Repair & Maint.	3,429	4,219	10,000	6,000	3,000	-50.0%
4307	Other Structures Repair	9,370	7,404	5,000	7,500	6,000	-20.0%
Maintenance & Repairs Total		18,930	20,678	23,500	21,500	18,250	-15.1%
44 Services							
4401	Telephone	1,412	1,349	1,400	1,900	1,500	-21.1%
4402	Medical Exams	-	156	-	-	-	N/A
4403	Assoc. Dues/Subscript.	100	70	100	150	150	0.0%
4405	Travel & Training	35	10	-	50	50	0.0%
4414	Clothing / Cleaning	300	350	350	300	350	16.7%
4415	Special Services	1,952	1,720	-	2,760	5,260	90.6%
4417	Printing and Reprod.	668	1,176	1,200	1,500	500	-66.7%
4418	Contractual Services	94,635	105,696	130,000	130,000	155,040	19.3%
4522	Audit Expense	1,687	2,160	-	1,700	1,780	4.7%
Services Total		100,789	112,687	133,050	138,360	164,630	19.0%
45 Sundry Charges							
4501	Insurance Expense	10,172	10,518	4,668	10,530	4,900	-53.5%
Sundry Charges Total		10,172	10,518	4,668	10,530	4,900	-53.5%
46 Capital Outlay							
4605	Machinery & Tools	-	-	-	-	-	N/A
Capital Outlay Total		-	-	-	-	-	N/A
CEMETERY EXPENSE TOTAL		\$ 425,747	\$ 441,144	\$ 480,431	\$ 477,000	\$ 508,000	6.5%
CEMETERY NET		\$ (12,199)	\$ 18,358	\$ 1,220	\$ -	\$ -	-

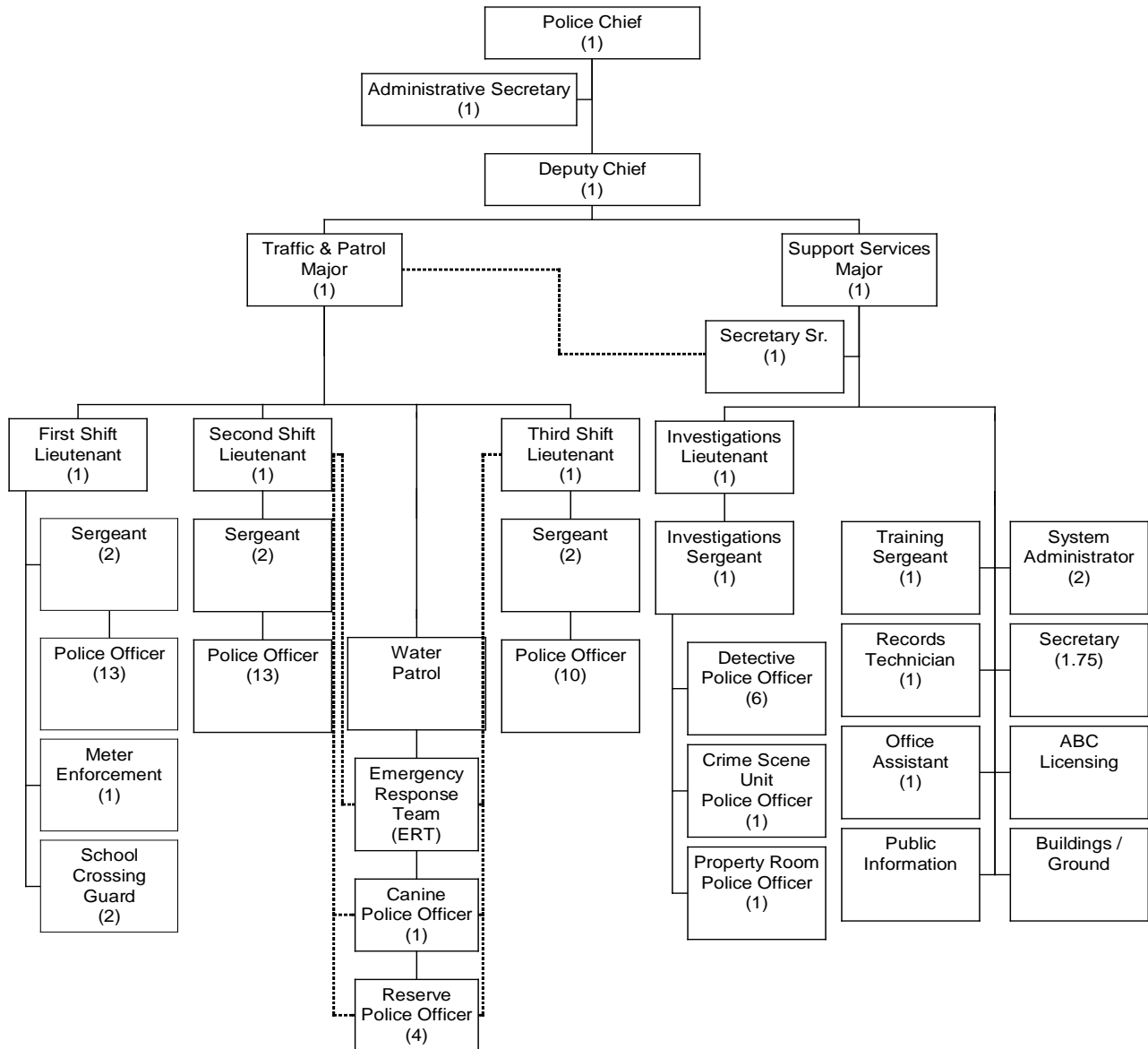
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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
4403	Association Dues/Subscription	Kentucky Cemetery Association	\$ 150
4415	Special Services	Funeral Home Fees for 6 Indigent Burials	\$ 4,000
		Concrete Boxes for 5 Indigent Burials	1,130
		Other	130
		Total	\$ 5,260
4417	Printing and Reproduction	Copier maintenance service	\$ 500
4418	Contractual Services	Mowing Contract	\$ 146,000
		Cemetery Software Support with Mapping Module	6,540
		Tree and Limb Removal of Hazardous Trees	2,500
		Total	\$ 155,040

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 2022

Key Area	Responsibility	Objectives/Performance Standards
Facilities and Services	Police	1. Continue with implementation to upgrade department aesthetics.

CITY OF HENDERSON, KY Improve Existing Housing/Protect Neighborhood Quality FOR FISCAL YEAR 2022

Key Area	Responsibility	Objectives/Performance Standards
Quality of Life	Police	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.
		2. Continue additional foot-patrol program in designated areas.
		3. Identify where traffic enforcement is needed to help reduce speeding, aggressive driving, and distracted driving violations which result in traffic collisions.

CITY OF HENDERSON, KY Enhance City Attractiveness/Control the Cost of Government FOR FISCAL YEAR 2022
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Key Area	Responsibility	Objectives/Performance Standards
Quality of Life	Police	1. Schedule and conduct four classes of the Police Academy program to enhance community-police relations during the year.
		2. Continue the upgrading of equipment to improve officer safety and efficiency of the department.
		3. Continue to use Social Media for exposure of the Police Department to enhance Police / Community Relations.
		4. Continue to encourage and allow supervisory officers to attend development courses through the Southern Police Institute and/or FBI National Academy.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 40 - Police							
Division 231 - Police							
41 Personnel Services							
4101	Salaries - Supervision	\$ 251,104	\$ 341,622	\$ 350,170	\$ 339,340	\$ 363,420	7.1%
4102	Salaries - Clerical	239,837	188,820	189,995	216,720	213,190	-1.6%
4103	Salaries - Operational	2,687,333	2,726,981	2,880,469	3,014,660	3,335,560	10.6%
4104	Salaries - Overtime	219,472	220,240	202,166	168,800	188,390	11.6%
4105	Salaries - Other	26,127	21,464	8,394	31,690	22,610	-28.7%
4106	FICA	23,966	20,776	21,320	23,540	22,950	-2.5%
4107	Medicare	48,539	49,529	51,481	54,690	59,790	9.3%
4108	Life Insurance	3,157	3,084	3,038	2,990	2,980	-0.3%
4109	Health Insurance	1,157,084	1,146,533	1,073,564	1,287,600	1,361,880	5.8%
4110	Other Insurance	7,581	7,244	7,151	8,170	8,140	-0.4%
4111	Workers Compensation	65,367	66,407	50,608	84,750	93,380	10.2%
4112	Employee Assist. Prgm	1,228	1,160	1,137	1,320	1,300	-1.5%
4115	Unemploy. Insurance	3,297	1,115	4,448	4,350	6,520	49.9%
4116	Employee Pension	81,741	80,286	81,581	83,710	93,650	11.9%
4119	Police & Fire Pension	1,079,732	1,216,708	1,222,878	1,342,410	1,663,730	23.9%
Personnel Services Total		5,895,565	6,091,969	6,148,401	6,664,740	7,437,490	11.6%
42 Supplies							
4201	Fuel	126,347	100,028	133,368	166,540	167,000	0.3%
4202	Minor Tools	329	266	300	500	500	0.0%
4203	Office Supplies	10,504	7,636	8,500	9,000	9,000	0.0%
4204	Cleaning Supplies	493	666	350	400	400	0.0%
4207	Clothing Supplies	56,633	67,361	51,000	45,000	62,500	38.9%
4208	Postage	1,446	1,173	1,200	2,000	1,500	-25.0%
4209	Educational Supplies	1,621	609	3,000	3,000	2,000	-33.3%
4210	Photographic Supplies	326	-	300	500	500	0.0%
4211	Periodicals & Supple.	812	225	600	1,100	800	-27.3%
4216	Ammunition/Tasers	33,673	8,693	43,000	43,000	40,000	-7.0%
4225	Safety Supplies	2,874	3,251	75,000	75,300	2,500	-96.7%
4229	Miscell. Supplies	10,342	10,589	8,000	18,200	18,300	0.5%
Supplies Total		245,400	200,497	324,618	364,540	305,000	-16.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	94,921	91,567	123,000	70,000	70,000	0.0%
4302	Office Equip. Repair	54,699	48,471	45,800	43,200	44,000	1.9%
4303	Instr. & Appar. Repair	1,699	716	1,800	1,600	1,600	0.0%
4306	Building Repair & Maint.	1,353	91	38,000	38,000	21,500	-43.4%
4307	Other Structures Repair	1,025	3,531	2,000	2,000	2,000	0.0%
4309	Radios Repair	893	1,436	2,300	2,500	2,500	0.0%
Maintenance & Repairs Total		154,590	145,812	212,900	157,300	141,600	-10.0%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 231 - Police (continued)							
44 Services							
4401	Telephone	\$ 51,677	\$ 45,472	\$ 57,500	\$ 42,000	\$ 58,000	38.1%
4402	Medical Exams	4,255	1,924	2,200	-	-	N/A
4403	Assoc. Dues/Subscript.	7,523	5,332	6,600	7,050	7,050	0.0%
4405	Travel & Training	51,563	30,491	40,000	36,200	33,000	-8.8%
4408	Legal Advertising	1,776	295	-	-	-	N/A
4414	Clothing / Cleaning	21,294	21,050	24,000	24,000	24,000	0.0%
4415	Special Services	4,233	1,587	-	-	-	N/A
4417	Printing and Reprod.	14,741	14,400	15,000	15,800	16,200	2.5%
4418	Contractual Services	120,457	114,761	137,000	142,900	103,800	-27.4%
4419	Professional Services	12,276	6,041	7,000	7,500	7,500	0.0%
4481	Henderson Co. Attorney	5,958	5,500	5,500	5,500	5,500	0.0%
Services Total		295,753	246,853	294,800	280,950	255,050	-9.2%
45 Sundry Charge							
4501	Insurance Expense	204,242	222,743	133,802	204,510	168,500	-17.6%
4531	DARE Expenses	1,199	999	-	-	-	N/A
4534	K-9 Donation Expenses	14,364	28	-	-	-	N/A
Sundry Charge Total		219,805	223,770	133,802	204,510	168,500	-17.6%
46 Capital Outlay							
4601	Motor Vehicles	132,716	179,879	459,000	459,000	-	-100.0%
4603	Office Equipment	5,600	-	-	-	-	N/A
4605	Machinery & Tools	-	12,441	-	-	-	N/A
4606	Radio Equipment	26,821	-	-	-	-	N/A
4611	Walks Drives Fences	-	150	-	-	-	N/A
Capital Outlay Total		165,137	192,470	459,000	459,000	-	-100.0%
Total Police		\$ 6,976,250	\$ 7,101,371	\$ 7,573,521	\$ 8,131,040	\$ 8,307,640	2.2%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Police

DIVISION: Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals	Law Manuals	\$ 800
4216	Ammunition/Tasers	Ammunition & Taser Cartridges for Training / Replacement Needs	\$ 40,000
4225	Safety Supplies	Misc. Supplies	\$ 2,500
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	4,100
			\$ 18,300
4302	Office Equipment Repair	MDT Maintenance	\$ 10,000
		Toner	8,000
		CDW-G	6,000
		Alpha Laser Copier Maintenance / Operations area	6,000
		Cellbrite Software Maintenance	4,000
		Broadband Internet Monthly Fee	3,000
		Maintenance for Color Copier / Admin area	3,000
		Quetel Property Software Annual Maintenance	3,000
		Miscellaneous	1,000
		Total	\$ 44,000
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 2022**

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
		When2Work Subscription	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)	\$ 8,000
		Special Forms, Business Cards, etc.	3,000
		Leads On Line (Annually)	3,000
		Covert Track Renewal	1,200
		Misc.	1,000
		Total	\$ 16,200

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Police

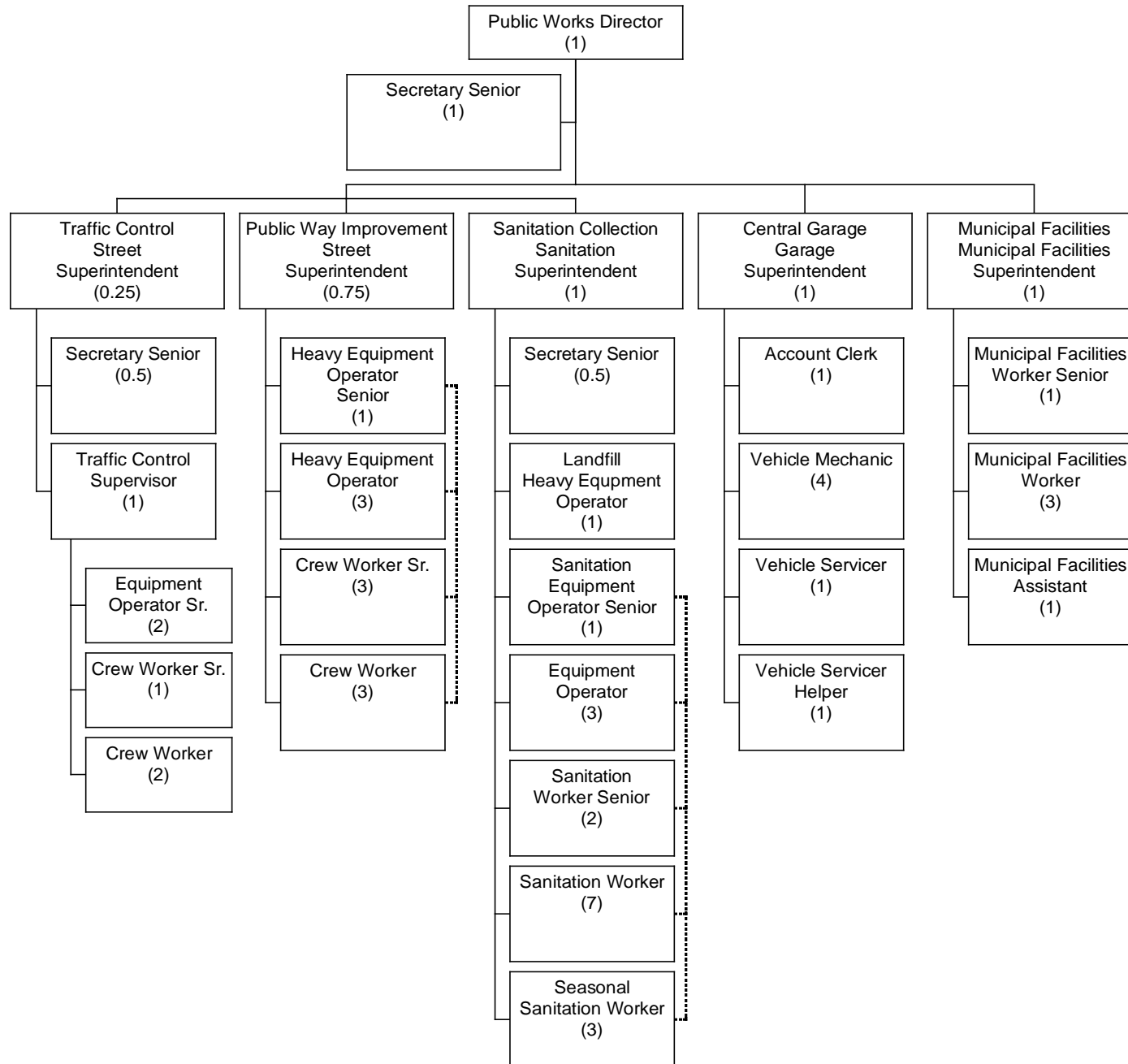
DIVISION: Police

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 (\$145/bi-weekly)	3,800
		Polygraph	900
		Big Blue - Porta John Rental at Firing Range (\$70/month)	850
		Towing Charges	600
		PeopleFacts Credit Reports	700
		Website Contract Fee - Domain Listings	500
		Bell South - Subpoena Service	200
		Other	750
		Total	\$ 103,800
4419	Professional Service	Promotional Exam Development Fees	\$ 7,500

CITY OF HENDERSON, KY
POLICE INVESTIGATION FUND BUDGET
FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3622	Sale of Equipment	\$ -	\$ 753	\$ -	\$ -	\$ -	N/A
3623	Sale of Vehicles	5,564	1,570	5,120	-	-	N/A
Sale of Property Total		5,564	2,323	5,120	-	-	N/A
37 Other Revenue							
3700	Interest Income	4,700	11,531	691	2,400	-	-100.0%
3753	Federal Grant	-	-	10,417	-	-	N/A
3757	Investigation Revenue	63,013	59,931	2,506	28,600	71,000	148.3%
Other Revenue Total		67,713	71,462	13,614	31,000	71,000	129.0%
POLICE INVEST. REVENUE TOTAL		\$ 73,277	\$ 73,785	\$ 18,734	\$ 31,000	\$ 71,000	129.0%
EXPENSE							
42 Supplies							
4229	Miscell. Supplies	\$ 6,341	\$ 4,815	\$ 28,843	7,000	7,000	0.0%
Supplies Total		6,341	4,815	28,843	7,000	7,000	0.0%
44 Services							
4415	Special Services	47	-	-	\$ -	\$ -	N/A
4470	Drug Buys	40,891	13,616	10,000	24,000	64,000	166.7%
Services Total		40,938	13,616	10,000	24,000	64,000	166.7%
46 Capital Outlay							
4601	Motor Vehicles	\$ -	\$ 28,897	\$ 7,000	\$ -	\$ -	N/A
Capital Outlay Total		-	28,897	7,000	-	-	N/A
POLICE INVEST. EXPENSE TOTAL		\$ 47,279	\$ 47,328	\$ 45,843	\$ 31,000	\$ 71,000	129.0%
POLICE INVESTIGATION NET		\$ 25,998	\$ 26,457	\$ (27,109)	\$ -	\$ -	

PUBLIC WORKS



CITY OF HENDERSON, KY Protect Health and Safety/Maintain Basic Service Levels FOR FISCAL YEAR 2022		
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.

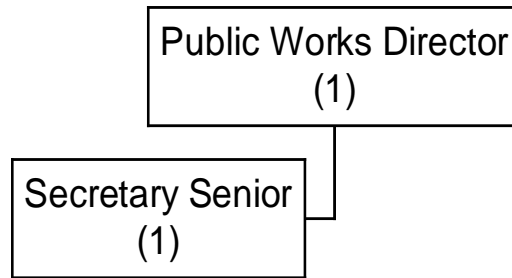
CITY OF HENDERSON, KY Protect Health and Safety/Maintain Basic Service Levels FOR FISCAL YEAR 2022		
Key Area	Responsibility	Objectives/Performance Standards

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 2022		
Key Area	Responsibility	Objectives/Performance Standards

Quality of Life	Public Works	1. Complete the annual spring cleanup during the month of March and April 2022, with a completion goal of two work weeks each.
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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 2022

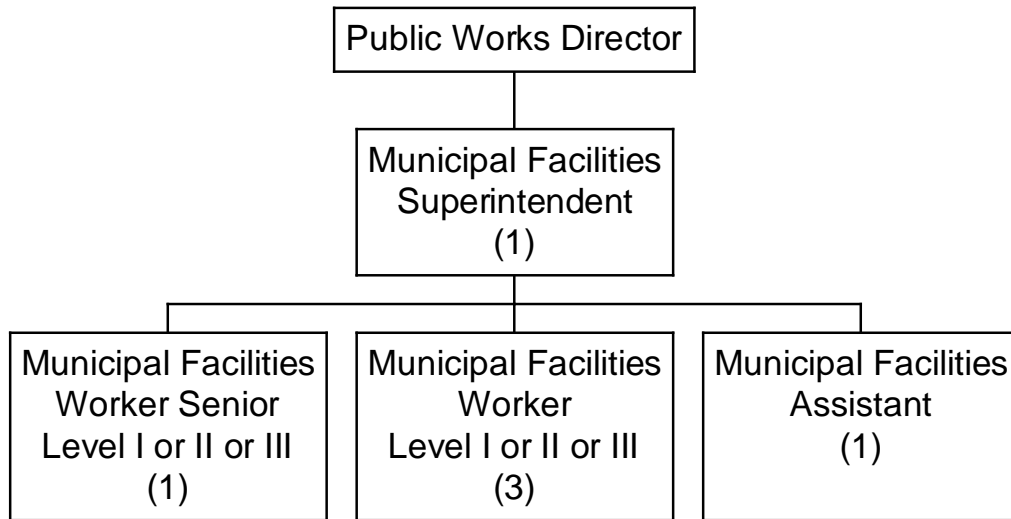
Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 45 - Public Works							
Division 341 - Public Works Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 153,314	\$ 81,858	\$ 84,634	\$ 85,930	\$ 87,980	2.4%
4102	Salaries - Clerical	51,402	340	45,721	37,430	37,190	-0.6%
4102	Salaries - Overtime	724	-	-	-	-	N/A
4105	Salaries - Other	6,782	-	-	-	-	N/A
4106	FICA	12,846	5,054	7,993	7,650	7,770	1.6%
4107	Medicare	3,004	1,182	1,869	1,780	1,820	2.2%
4108	Life Insurance	140	48	79	90	90	0.0%
4109	Health Insurance	53,472	21,260	33,394	34,800	37,440	7.6%
4110	Other Insurance	344	115	229	230	230	0.0%
4111	Workers Compensation	3,191	1,725	656	2,240	2,290	2.2%
4112	Employee Assist. Prgm	53	18	36	40	40	0.0%
4115	Unemploy. Insurance	203	26	158	150	150	0.0%
4116	Employee Pension	44,332	19,777	31,363	29,690	33,740	13.6%
Personnel Services Total		329,807	131,403	206,134	200,030	208,740	4.4%
42 Supplies							
4201	Fuel	1,573	911	1,029	1,910	1,550	-18.8%
4202	Minor Tools	46	-	-	-	-	N/A
4203	Office Supplies	2,428	260	265	300	380	26.7%
4207	Clothing Supplies	472	-	250	360	360	0.0%
4208	Postage	110	18	10	30	30	0.0%
Supplies Total		4,629	1,189	1,554	2,600	2,320	-10.8%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,177	578	680	1,580	1,580	0.0%
4302	Office Equip. Repair	8	1	1	80	80	0.0%
Maintenance & Repairs Total		1,185	579	681	1,660	1,660	0.0%
44 Services							
4401	Telephone	1,763	941	1,070	1,200	1,200	0.0%
4402	Medical Exams	64	-	70	150	150	0.0%
4403	Assoc. Dues/Subscript.	1,704	1,190	-	50	50	0.0%
4405	Travel & Training	5,709	179	-	190	630	231.6%
4408	Legal Advertising	-	25	-	-	-	N/A
4415	Special Services	829	39	14	30	30	0.0%
4417	Printing and Reprod.	100	-	15	80	80	0.0%
4418	Contractual Services	859	-	-	-	-	N/A
Services Total		11,028	2,374	1,169	1,700	2,140	25.9%
45 Sundry							
4501	Insurance	1,807	1,911	592	1,130	630	-44.2%
Sundry Total		1,807	1,911	592	1,130	630	-44.2%
Total Public Works Administration		\$ 348,456	\$ 137,456	\$ 210,130	\$ 207,120	\$ 215,490	4.0%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Public Works **DIVISION:** Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer ink cartridges	\$ 230
		Other - misc. office supplies, copy paper etc.	150
		Total	\$ 380
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 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 45 - Public Works							
Division 014 - Municipal Facilities							
41 Personnel Services							
4101	Salaries - Supervision	\$ 78,160	\$ 79,541	\$ 93,833	\$ 79,390	\$ 58,210	-26.7%
4102	Salaries - Clerical	21,638	22,021	-	-	-	N/A
4103	Salaries - Operational	203,457	204,751	161,688	202,320	196,760	-2.7%
4104	Salaries - Overtime	3,205	1,443	4,349	3,380	3,280	-3.0%
4106	FICA	18,136	18,287	15,570	17,690	16,020	-9.4%
4107	Medicare	4,242	4,277	3,641	4,140	3,750	-9.4%
4108	Life Insurance	281	276	200	260	260	0.0%
4109	Health Insurance	115,856	113,960	78,657	104,400	112,320	7.6%
4110	Other Insurance	746	707	478	690	690	0.0%
4111	Workers Compensation	9,685	7,451	3,728	11,940	10,800	-9.5%
4112	Employee Assist. Prgm	115	109	80	110	110	0.0%
4115	Unemploy. Insurance	272	106	316	330	300	-9.1%
4116	Employee Pension	66,066	72,356	55,508	68,600	69,600	1.5%
Personnel Services Total		521,859	525,285	418,050	493,250	472,100	-4.3%
42 Supplies							
4201	Fuel	9,817	7,095	7,655	13,080	11,490	-12.2%
4202	Minor Tools	1,614	1,911	1,950	2,000	2,000	0.0%
4203	Office Supplies	1,259	1,470	1,075	1,100	1,100	0.0%
4205	Medical & Drug Supply	-	13	38	40	40	0.0%
4207	Clothing Supplies	2,606	3,396	3,450	4,100	4,100	0.0%
4208	Postage	31	14	32	50	50	0.0%
4214	Chemical Supplies	5,337	3,214	6,900	7,800	7,800	0.0%
4215	Janitorial Supplies	21,897	20,962	16,250	22,500	22,500	0.0%
4225	Safety Supplies	345	337	440	500	500	0.0%
4229	Misc. Supplies	-	250	-	-	-	N/A
Supplies Total		42,906	38,662	37,790	51,170	49,580	-3.1%
43 Maintenance & Repairs							
4300	MSC Maint. & Repairs	957	-	-	-	-	N/A
4301	Vehicle Repair	4,482	9,709	12,750	14,000	7,000	-50.0%
4302	Office Equip. Repair	16	2	-	-	-	N/A
4305	Heating / A.C. Repair	41,945	12,514	42,500	53,000	53,000	0.0%
4306	Building Repair & Maint.	120,353	94,176	158,250	167,500	97,500	-41.8%
4307	Other Structures Repair	12,323	10,371	25,350	24,000	24,000	0.0%
4308	Machines Tools Repair	-	-	395	400	400	0.0%
4310	Video Equip. Expense	729	-	-	-	-	N/A
4325	Boat Launch Expense	2,177	43,667	15,750	17,000	17,000	0.0%
Maintenance & Repairs Total		182,982	170,439	254,995	275,900	198,900	-27.9%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 014 - Municipal Facilities (continued)							
44 Services							
4401	Telephone	\$ 30,213	\$ 24,341	\$ 10,225	\$ 8,350	\$ 10,350	24.0%
4402	Medical Exams	102	-	50	100	100	0.0%
4405	Travel & Training	160	50	309	300	350	16.7%
4414	Clothing / Cleaning	600	550	500	600	600	0.0%
4415	Special Services	105	119	72	210	210	0.0%
4417	Printing and Reprod.	1	4	-	-	-	N/A
4418	Contractual Services	141,512	136,653	136,527	128,750	139,900	8.7%
4424	Equipment Rental	5,941	5,285	4,500	7,500	5,500	-26.7%
Services Total		178,634	167,002	152,183	145,810	157,010	7.7%
45 Sundry Charges							
4400	MSC-Insurance	15,360	17,816	-	-	-	N/A
4501	Insurance Expense	19,754	14,082	23,190	17,830	24,350	36.6%
Sundry Charge Total		35,114	31,898	23,190	17,830	24,350	36.6%
Total Municipal Facilities		\$ 961,495	\$ 933,286	\$ 886,208	\$ 983,960	\$ 901,940	-8.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Public Works

DIVISION: Municipal Facilities

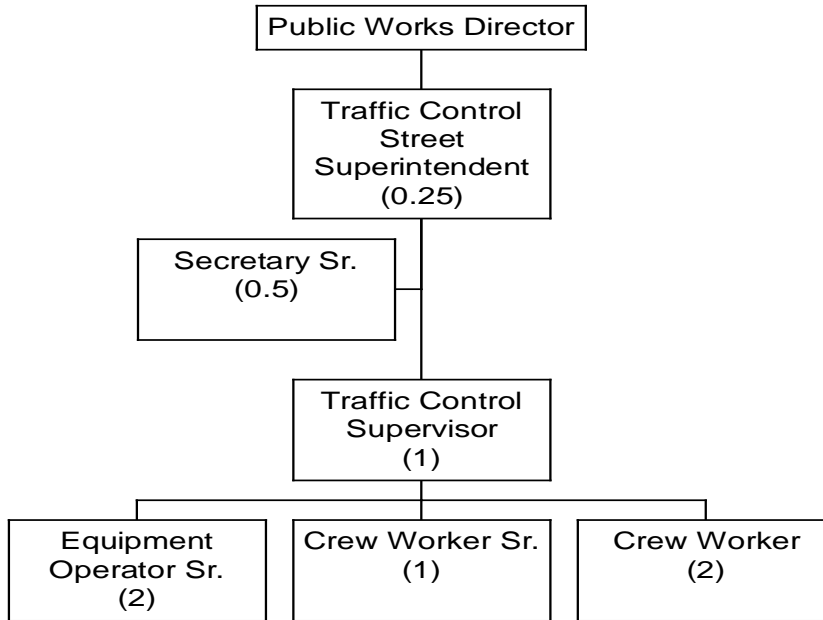
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Pliers, wrenches, socket sets, knives, screwdrivers, etc.	\$ 2,000
4203	Office Supplies	8 toner cartridges @ \$125 each	\$ 1,000
		Pens, pencils, folders, binders, calendars, etc.	100
		Total	\$ 1,100
4207	Clothing 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.	\$ 22,500
4225	Safety Supplies	Eyewear, gloves, hardhats, harness, etc.	\$ 500
4301	Vehicle Repairs	Preventative maintenance for 6 vehicles	\$ 2,800
		Tire replacement, brake repair	1,300
		Bucket truck certification	500
		Batteries, hoses, etc.	400
		Unanticipated repairs	2,000
		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	\$ 10,350
4414	Cleaning Allowance	Uniform cleaning for 7 employees	\$ 600

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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	27,400
		City Building, Peabody Building, and MSC HVAC Service Contract	18,440
		Mosquito Control - 7 months	13,820
		Municipal Service Center Janitorial Contract	13,200
		Floor Mats for City Building and Welcome Center	9,160
		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
		Copier Maintenance Contract	1,080
		Public Safety Building Sprinkler System	900
		Dumbwaiter	800
		Total	<u>\$ 139,900</u>
4424	Equipment Rental	Lift rental for ballfields and Christmas in the Park	\$ 5,500

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 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 45 - Public Works							
Division 234 - Traffic Control							
41 Personnel Services							
4101	Salaries - Supervision	\$ 14,256	\$ 14,626	\$ 15,130	\$ 14,800	\$ 15,140	2.3%
4102	Salaries - Clerical	21,274	21,911	22,574	22,110	22,640	2.4%
4103	Salaries - Operational	196,639	204,517	209,080	206,140	219,960	6.7%
4104	Salaries - Overtime	2,770	896	877	2,230	2,210	-0.9%
4106	FICA	13,974	14,340	14,355	15,220	16,120	5.9%
4107	Medicare	3,268	3,354	3,357	3,570	3,770	5.6%
4108	Life Insurance	309	324	308	290	290	0.0%
4109	Health Insurance	114,769	123,150	118,421	117,450	126,360	7.6%
4110	Other Insurance	755	774	736	780	780	0.0%
4111	Workers Compensation	8,514	7,503	4,966	13,370	14,210	6.3%
4112	Employee Assist. Prgm	117	120	114	130	130	0.0%
4115	Unemploy. Insurance	230	79	313	290	310	6.9%
4116	Employee Pension	50,640	58,213	59,193	59,020	70,060	18.7%
Personnel Services Total		427,515	449,807	449,425	455,400	491,980	8.0%
42 Supplies							
4201	Fuel	25,382	17,422	21,990	33,780	32,990	-2.3%
4202	Minor Tools	478	659	760	800	800	0.0%
4203	Office Supplies	592	446	1,250	950	1,250	31.6%
4205	Medical & Drug Supply	-	14	15	20	20	0.0%
4207	Clothing Supplies	1,931	2,123	1,850	2,050	2,050	0.0%
4208	Postage	46	48	20	40	40	0.0%
4213	Traffic Control Supplies	22,124	24,211	24,450	25,000	25,000	0.0%
4229	Miscell. Supplies	276	56	150	400	400	0.0%
Supplies Total		50,829	44,979	50,485	63,040	62,550	-0.8%
43 Maintenance & Repairs							
4301	Vehicle Repair	46,732	31,543	31,200	52,000	52,000	0.0%
Maintenance & Repairs Total		46,732	31,543	31,200	52,000	52,000	0.0%
44 Services							
4401	Telephone	1,217	2,287	1,670	1,870	1,870	0.0%
4402	Medical Exams	827	125	420	480	480	0.0%
4405	Travel & Training	2,124	185	-	-	-	N/A
4409	Electric-Purchased	36,118	37,120	36,200	36,400	36,400	0.0%
4414	Clothing / Cleaning	600	600	600	600	600	0.0%
4415	Special Services	89	112	120	180	180	0.0%
4417	Printing and Reprod.	5	1	-	-	-	N/A
4418	Contractual Services	28,614	19,334	42,500	56,600	57,400	1.4%
Services Total		69,594	59,764	81,510	96,130	96,930	0.8%
45 Sundry Charges							
4501	Insurance Expense	13,319	14,326	7,017	14,370	7,370	-48.7%
Sundry Charge Total		13,319	14,326	7,017	14,370	7,370	-48.7%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 234 - Traffic Control (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ -	\$ 31,195	\$ 84,900	\$ 90,000	\$ -	-100.0%
Capital Outlay Total		-	31,195	84,900	90,000	-	-100.0%
Total Traffic Control		<u>\$ 607,989</u>	<u>\$ 631,614</u>	<u>\$ 704,537</u>	<u>\$ 770,940</u>	<u>\$ 710,830</u>	<u>-7.8%</u>

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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

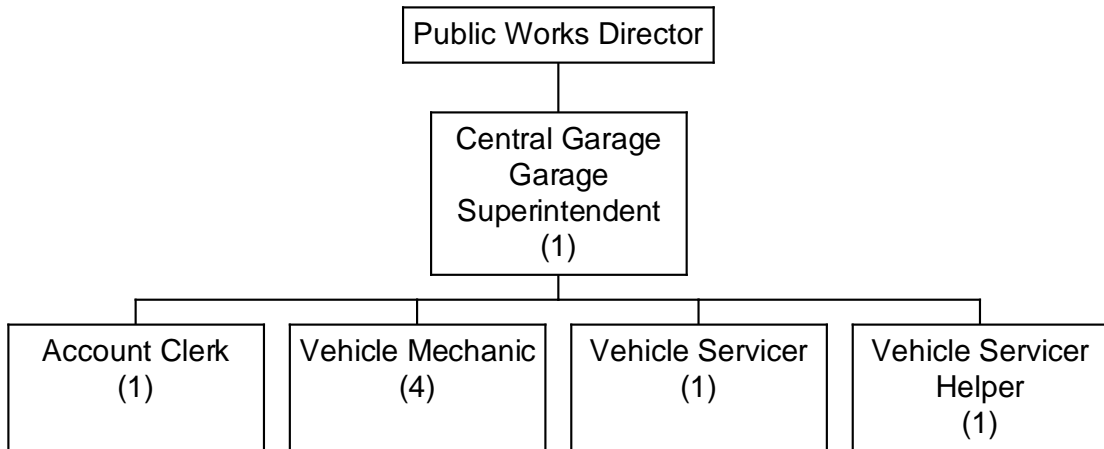
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Saw blades	\$ 300
		Rakes	100
		Shovels/Hammers	150
		Other	250
		Total	\$ 800
4203	Office Supplies	9 - ink cartridges	\$ 1,200
		Other	50
		Total	\$ 1,250
4207	Clothing Supplies	6 uniforms	\$ 850
		6 pairs of boots	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	\$ 250
		Rehydration drinks	150
			\$ 400
4301	Vehicle Repair	New tires on vehicles	\$ 8,000
		Sweeper brooms and parts	8,000
		Preventive maintenance on vehicles	3,500
		Brake repairs	3,000
		Cylinders, batteries, and hoses	2,500
		Leaf removal equipment repairs	2,000
		Unanticipated repairs	25,000
		Total	\$ 52,000

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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
		Crane repairs	800
		Total	\$ 57,400

PUBLIC WORKS CENTRAL GARAGE



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

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 45 - Public Works							
Division 366 - Central Garage							
41 Personnel Services							
4101	Salaries - Supervision	\$ 48,543	\$ 52,418	\$ 54,012	\$ 53,180	\$ 54,150	1.8%
4102	Salaries - Clerical	38,376	39,506	40,731	39,880	40,820	2.4%
4103	Salaries - Operational	226,141	217,528	224,258	223,210	228,530	2.4%
4104	Salaries - Overtime	2,116	683	630	2,280	2,330	2.2%
4106	FICA	19,120	18,863	19,278	19,760	20,210	2.3%
4107	Medicare	4,471	4,412	4,509	4,620	4,730	2.4%
4108	Life Insurance	363	384	384	340	340	0.0%
4109	Health Insurance	121,624	127,600	126,000	139,200	149,760	7.6%
4110	Other Insurance	898	918	918	920	920	0.0%
4111	Workers Compensation	6,323	4,790	3,333	7,570	7,740	2.2%
4112	Employee Assist. Prgm	141	142	142	150	150	0.0%
4115	Unemploy. Insurance	303	100	395	370	380	2.7%
4116	Employee Pension	67,815	74,618	76,903	76,650	87,810	14.6%
Personnel Services Total		536,234	541,962	551,493	568,130	597,870	5.2%
42 Supplies							
4200	Non-Inventory Parts	3,762	4,955	4,950	4,000	4,500	12.5%
4201	Fuel	6,310	4,449	5,630	8,170	8,440	3.3%
4202	Minor Tools	19,590	10,563	10,350	10,790	9,800	-9.2%
4203	Office Supplies	495	633	695	700	700	0.0%
4204	Cleaning Supplies	717	390	375	650	600	-7.7%
4205	Medical & Drug Supply	89	83	75	90	90	0.0%
4207	Clothing Supplies	3,126	3,017	2,850	3,120	3,120	0.0%
4209	Educational Supplies	2,322	1,728	3,125	3,130	3,130	0.0%
4214	Chemical Supplies	3,413	3,087	1,900	3,400	3,000	-11.8%
4229	Miscell. Supplies	465	310	285	300	300	0.0%
Supplies Total		40,289	29,215	30,235	34,350	33,680	-2.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	5,405	6,230	3,250	8,500	8,500	0.0%
4304	Other Equipment Repair	1,629	999	750	1,050	2,250	114.3%
4308	Machines Tools Repair	1,996	6,216	3,385	3,500	3,500	0.0%
Maintenance & Repairs Total		9,030	13,445	7,385	13,050	14,250	9.2%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 366 - Central Garage (continued)							
44 Services							
4401	Telephone	\$ 318	\$ 754	\$ 675	\$ 870	\$ 870	0.0%
4402	Medical Exams	744	303	225	200	200	0.0%
4405	Travel and Training	3,873	1,974	1,545	2,000	2,000	0.0%
4414	Clothing / Cleaning	650	700	700	700	700	0.0%
4415	Special Services	148	150	145	240	240	0.0%
4418	Contractual Services	8,213	7,513	-	-	400	N/A
Services Total		13,946	11,394	3,290	4,010	4,410	10.0%
45 Sundry Charges							
4501	Insurance Expense	6,315	6,669	3,984	6,690	4,190	-37.4%
Sundry Charge Total		6,315	6,669	3,984	6,690	4,190	-37.4%
Total Central Garage		<u>\$ 605,814</u>	<u>\$ 602,685</u>	<u>\$ 596,387</u>	<u>\$ 626,230</u>	<u>\$ 654,400</u>	<u>4.5%</u>

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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

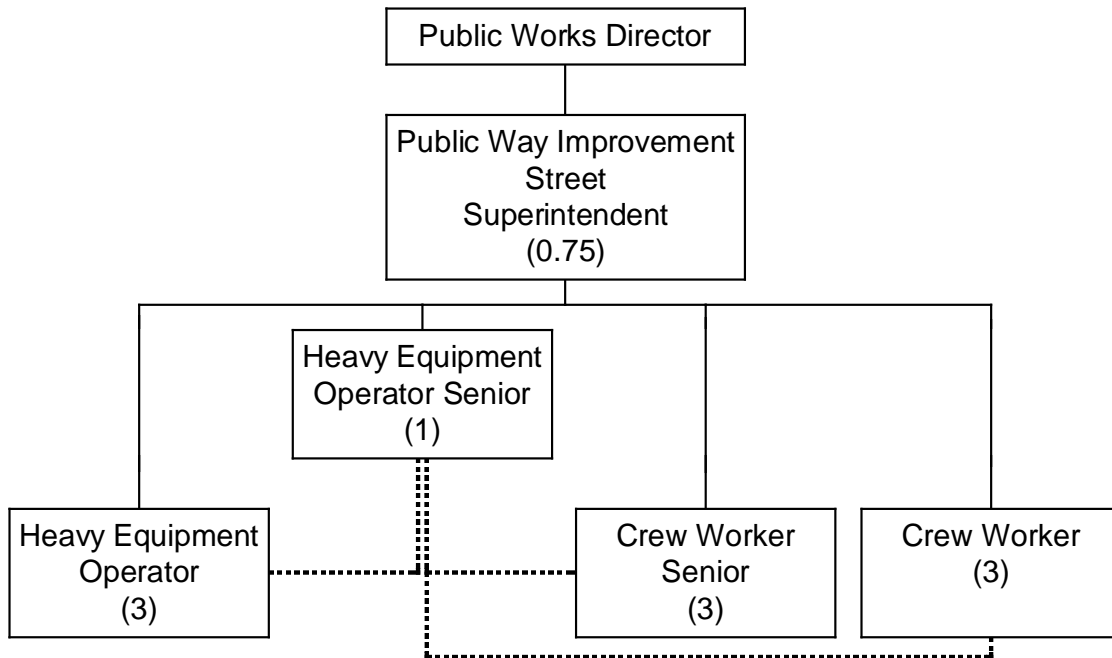
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4200	Non-Inventory Parts	Oil absorb products	\$ 2,000
		Tire repair supplies	1,400
		Hand cleaner and wipers	750
		Other	350
		Total	\$ 4,500
4202	Minor Tools	Tire tools, battery chargers, drain carts, etc.	\$ 3,200
		Drill bits, lights, jack stands, creepers, etc.	3,000
		Mechanic's tool replacement (\$500 each for 5 mechanics)	2,500
		Servicers' tool replacement (\$300 each for servicers)	600
		Added tools for service truck	500
		Total	\$ 9,800
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	\$ 3,000
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	Fleet Management Pro - \$600 per user	\$ 1,200
		Other Training \$175 per hour - 6 hours	1,050
		Total	\$ 2,250

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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
4418	Contractual Services	Crane repairs	\$ 400

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 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 751	\$ 591	\$ 162	\$ -	\$ -	N/A
3751	LGEA-Coal	4,043	7,306	-	3,000	-	-100.0%
3752	LGEA-Mineral	32,283	28,266	12,862	25,000	13,000	-48.0%
3756	Municipal Aid	569,336	545,949	522,724	522,000	566,000	8.4%
3830	Reimbursable Services	5,042	9,884	5,713	6,000	6,000	0.0%
Other Revenue Total		611,455	591,996	541,461	556,000	585,000	5.2%
38 Transfer Miscellaneous							
3835	Service Cuts	93,989	146,676	82,448	90,000	90,000	0.0%
3851	Transfer from General	839,000	1,081,000	1,060,000	1,133,000	1,252,000	10.5%
Transfers Miscellaneous Total		932,989	1,227,676	1,142,448	1,223,000	1,342,000	9.7%
PWI REVENUE TOTAL		<u>\$ 1,544,444</u>	<u>\$ 1,819,672</u>	<u>\$ 1,683,909</u>	<u>\$ 1,779,000</u>	<u>\$ 1,927,000</u>	<u>8.3%</u>

EXPENSE

Department 45 - Public Works
Division 342 - Public Way Improvement

41 Personnel Services

4101	Salaries - Supervision	\$ 42,766	\$ 43,877	\$ 45,391	\$ 44,360	\$ 45,420	2.4%
4103	Salaries - Operational	314,324	307,864	332,970	325,730	337,160	3.5%
4104	Salaries - Overtime	7,189	4,472	4,453	11,050	10,980	-0.6%
4106	FICA	21,987	21,469	22,964	23,590	24,380	3.3%
4107	Medicare	5,142	5,021	5,371	5,530	5,710	3.3%
4108	Life Insurance	527	504	492	460	460	0.0%
4109	Health Insurance	156,354	190,562	188,220	187,050	201,240	7.6%
4110	Other Insurance	1,185	1,157	1,176	1,240	1,240	0.0%
4111	Workers Compensation	16,115	15,035	10,178	22,580	23,340	3.4%
4112	Employee Assist. Prgm	201	186	182	200	200	0.0%
4115	Unemploy. Insurance	358	118	487	440	460	4.5%
4116	Employee Pension	78,542	85,661	92,105	91,530	105,970	15.8%
Personnel Services Total		644,690	675,926	703,989	713,760	756,560	6.0%

CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 342 - Public Way Improvement (continued)							
42 Supplies							
4201	Fuel	\$ 33,586	\$ 24,139	\$ 29,318	\$ 46,490	\$ 43,980	-5.4%
4202	Minor Tools	859	1,270	1,450	1,500	1,500	0.0%
4205	Medical & Drug Supply	-	25	25	30	30	0.0%
4207	Clothing Supplies	3,849	3,476	4,550	5,300	4,970	-6.2%
4213	Traffic Control Supplies	458	338	1,425	1,500	1,500	0.0%
4214	Chemical Supplies	14,527	19,804	23,500	32,100	32,100	0.0%
4229	Miscell. Supplies	3,673	2,737	3,450	4,480	4,480	0.0%
Supplies Total		56,952	51,789	63,718	91,400	88,560	-3.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	63,735	42,903	57,800	58,500	78,500	34.2%
4312	Walks and Drives	20,451	12,132	20,500	30,000	30,000	0.0%
4315	Utility Cuts	70,564	134,236	71,500	100,000	100,000	0.0%
4316	Concrete Repairs	384,399	245,524	297,000	300,000	400,000	33.3%
4317	Asphalt Street Overlay	467,152	220,362	448,500	450,000	450,000	0.0%
Maintenance & Repairs Total		1,006,301	655,157	895,300	938,500	1,058,500	12.8%
44 Services							
4402	Medical Exams	998	544	875	900	900	0.0%
4405	Travel & Training	25	20	1,750	3,230	3,230	0.0%
4413	Rental Fees	86	1,345	320	500	500	0.0%
4414	Clothing / Cleaning	1,050	950	950	1,100	1,000	-9.1%
4415	Special Services	219	218	190	330	300	-9.1%
4418	Contractual Services	10	-	-	-	-	N/A
4419	Professional Services	4,560	-	-	-	-	N/A
Services Total		6,948	3,077	4,085	6,060	5,930	-2.1%
45 Sundry Charges							
4501	Insurance Expense	29,149	29,231	16,613	29,280	17,450	-40.4%
Sundry Charges TOTAL		29,149	29,231	16,613	29,280	17,450	-40.4%
PWI EXPENSE TOTAL		\$ 1,744,040	\$ 1,415,180	\$ 1,683,705	\$ 1,779,000	\$ 1,927,000	8.3%
PWI TOTAL NET		\$ (199,596)	\$ 404,492	\$ 204	\$ -	\$ -	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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 (10 employees at \$200 each)	\$ 2,000
		Boots for 10 employees	1,370
		Winter wear	600
		Hats, gloves, safety glasses, safety vest, and hearing protection	500
		Other	500
		Total	\$ 4,970
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	1,650
		Pre-treat: 500 gallons @ \$1.50/gallon	750
		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
		Replacement of dump bed on Unit 342-001	20,000
		New tires	8,000
		Preventive maintenance	6,500
		Cylinders, batteries, and hoses	4,500
		Brake repairs	3,500
		Total	\$ 78,500

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Public Works

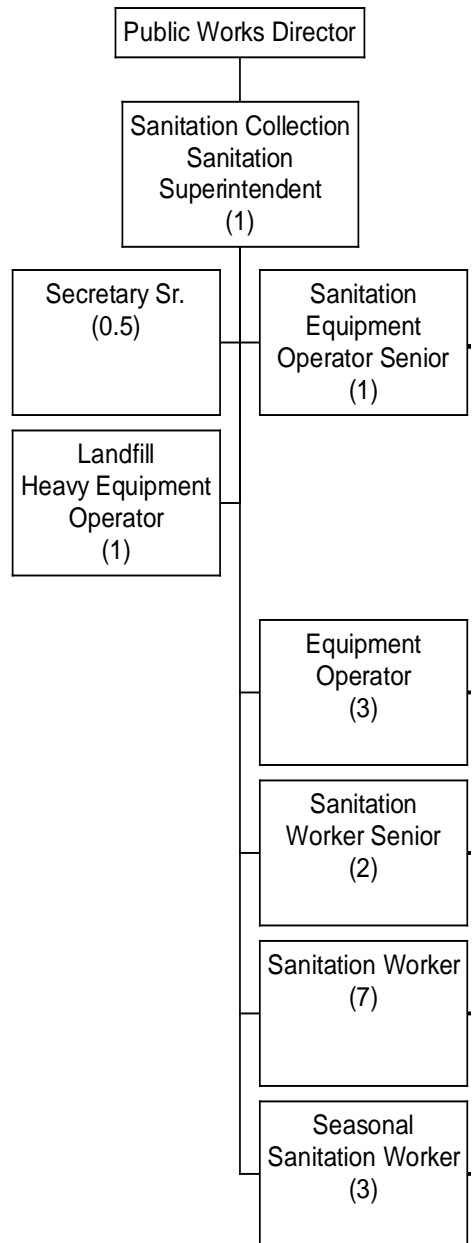
DIVISION: Public Way Improvement

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 10 employees	\$ 1,000

**CITY OF HENDERSON, KY
PAVING OF STREETS AND ROADS
FISCAL 2022**

Branch Name	From	To	Budget
8TH STREET	NORTH ADAMS STREET	NORTH GREEN STREET	\$ 30,200
BARRET BLVD	U.S. 41 NORTH	END OF PAVEMENT	44,400
CLAY STREET	ATKINSON STREET	LETCHER STREET	27,000
CLAY STREET	SOUTH ALVES STREET	SOUTH GREEN STREET	49,500
HEILMAN AVENUE	5TH STREET	END OF PAVEMENT	33,800
MARYWOOD DR	HILLSIDE DRIVE	U.S. 60	51,800
NORTH ELM STREET	BARKER ROAD	VILLA DRIVE	73,500
POWELL STREET	SOUTH ALVASIA STREET	MEADOW STREET	59,800
CRACK SEAL REPAIRS	N/A	N/A	30,000
GOLF COURSE	N/A	N/A	10,000
PARKS & CEMETERIES	N/A	N/A	40,000
			\$ 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 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3210	Refuse Fee	\$ 2,284,046	\$ 2,942,220	\$ 2,791,312	\$ 2,798,000	\$ 2,798,000	0.0%
3211	Recycling Fee	112,721	28,499	-	-	-	N/A
3217	Landfill Fees	304,693	379,250	393,393	273,000	370,000	35.5%
3747	Transfer Station Fees	565,998	322,070	489,870	614,000	481,000	-21.7%
Service Fees Total		3,267,458	3,672,039	3,674,575	3,685,000	3,649,000	-1.0%
36 Sale of Property							
3622	Sale of Equipment	5,500	48,650	5,000	175,000	-	-100.0%
3625	Taxable Sales	10,526	9,139	4,913	7,000	7,000	0.0%
Sale of Property Total		16,026	57,789	9,913	182,000	7,000	-96.2%
37 Other Revenue							
3700	Interest Income	111,358	109,836	6,884	67,000	15,000	-77.6%
3730	Insurance Recovery	-	171	998	-	-	N/A
3764	County Contribution	158,640	111,480	114,264	-	117,000	N/A
3776	Scrap Sales	7,780	5,717	3,062	-	-	N/A
Other Revenue Total		277,778	227,204	125,208	67,000	132,000	97.0%
39 Extraordinary Items							
3913	Bad Debt Recovery	-	351	-	-	-	N/A
Extraordinary Items Total		-	351	-	-	-	N/A
SANITATION REVENUE TOTAL		\$ 3,561,262	\$ 3,957,383	\$ 3,809,696	\$ 3,934,000	\$ 3,788,000	-3.7%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
EXPENSE							
Department 45 - Public Works							
Division 344 - Sanitation Collection							
41 Personnel Services							
4101	Salaries - Supervision	\$ 29,534	\$ 30,641	\$ 40,480	\$ 61,570	\$ 58,480	-5.0%
4102	Salaries - Clerical	21,273	21,910	22,574	22,110	22,640	2.4%
4103	Salaries - Operational	397,483	400,953	396,087	430,730	426,830	-0.9%
4104	Salaries - Overtime	867	1,570	1,982	1,320	1,350	2.3%
4106	FICA	26,757	27,230	27,654	31,830	31,550	-0.9%
4107	Medicare	6,258	6,368	6,467	7,450	7,380	-0.9%
4108	Life Insurance	625	672	656	630	630	0.0%
4109	Health Insurance	233,715	255,140	246,909	261,000	280,800	7.6%
4110	Other Insurance	1,530	1,606	1,568	1,730	1,730	0.0%
4111	Workers Compensation	27,013	24,757	18,380	39,720	38,580	-2.9%
4112	Employee Assist. Prgm	241	249	243	340	380	11.8%
4115	Unemploy. Insurance	435	148	518	600	810	35.0%
4116	Employee Pension	95,727	302,727	110,946	123,530	137,130	11.0%
Personnel Services Total		841,458	1,073,971	874,464	982,560	1,008,290	2.6%
42 Supplies							
4201	Fuel	38,287	29,919	37,797	48,840	47,330	-3.1%
4202	Minor Tools	27	22	90	100	100	0.0%
4203	Office Supplies	84	38	86	80	150	87.5%
4205	Medical & Drug Supply	41	27	25	30	30	0.0%
4207	Clothing Supplies	6,241	6,408	6,350	6,700	6,700	0.0%
4208	Postage	-	3	-	-	-	N/A
12910	Supplies for Resale	12,620	12,910	6,380	6,500	6,500	0.0%
4229	Miscell. Supplies	1,071	547	485	500	500	0.0%
Supplies Total		58,371	49,874	51,213	62,750	61,310	-2.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	59,521	66,261	41,750	55,000	55,000	0.0%
4304	Other Equipment Repair	268	5,116	5,825	5,950	7,050	18.5%
Maintenance & Repairs Total		59,789	71,377	47,575	60,950	62,050	1.8%
44 Services							
4401	Telephone	97	627	580	600	600	0.0%
4402	Medical Exams	1,198	893	885	900	900	0.0%
4405	Travel & Training	-	20	-	-	-	N/A
4414	Clothing / Cleaning	1,300	1,300	1,250	1,300	1,300	0.0%
4415	Special Services	288	245	254	420	420	0.0%
4417	Printing / Reproduction	982	-	-	900	500	-44.4%
4418	Recycling Contractor	124,482	232,079	132,120	138,000	138,000	0.0%
4418	Material Handler	39,072	-	36,960	38,640	38,640	0.0%
4418	Temporary Staffing	62,172	-	72,550	73,180	73,180	0.0%
4431	Tri-County Recycling	-	-	-	1,000	1,000	0.0%
4444	Adm/Acct Serv.	270,000	253,000	253,000	253,000	267,000	5.5%
4522	Audit Expense	2,175	2,784	4,742	2,180	2,300	5.5%
Services Total		501,766	490,948	502,341	510,120	523,840	2.7%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 344 - Sanitation Collection (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 20,738	\$ 19,025	\$ 10,590	\$ 19,050	\$ 11,120	-41.6%
4509	Fines & Penalties	-	22,981	-	-	-	N/A
4536	Depreciation Expense	66,640	52,999	-	-	-	N/A
Sundry Charges Total		87,378	95,005	10,590	19,050	11,120	-41.6%
46 Capital Outlay							
4601	Motor Vehicles	-	-	149,717	150,000	-	-100.0%
Capital Outlay Total		-	-	149,717	150,000	-	-100.0%
47 Transfers							
4725	Transfer to Bond Fund	98,485	98,873	104,219	105,000	104,000	-1.0%
Transfer Total		98,485	98,873	104,219	105,000	104,000	-1.0%
Total Sanitation Collection		\$ 1,647,247	\$ 1,880,048	\$ 1,740,119	\$ 1,890,430	\$ 1,770,610	-6.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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	\$ 140
		Other	10
		Total	\$ 150
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
		Route Manager	1,100
		Downtown trash cans	950
		Total	\$ 7,050
4401	Telephone	Cell phone allowance	\$ 540
		Other charges	60
		Total	\$ 600

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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	\$ 500
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 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 345 - Landfill							
41 Personnel Services							
4101	Salaries - Supervision	\$ 29,534	\$ 30,526	\$ 10,348	\$ -	\$ -	N/A
4103	Salaries - Operational	113,668	99,060	48,877	52,840	48,680	-7.9%
4104	Salaries - Overtime	14,941	11,536	216	-	-	N/A
4106	FICA	9,576	8,632	3,683	3,330	3,020	-9.3%
4107	Medicare	2,239	2,019	861	790	710	-10.1%
4108	Life Insurance	146	128	56	50	50	0.0%
4109	Health Insurance	57,720	48,988	24,514	17,400	18,720	7.6%
4110	Other Insurance	363	306	134	120	120	0.0%
4111	Workers Compensation	4,815	3,401	(2,228)	1,870	1,760	-5.9%
4112	Employee Assist. Prgm	56	47	21	20	20	0.0%
4115	Unemploy. Insurance	108	33	60	70	60	-14.3%
4116	Employee Pension	25,222	23,465	4,945	3,860	2,440	-36.8%
Personnel Services Total		258,388	228,141	91,487	80,350	75,580	-5.9%
42 Supplies							
4201	Fuel	14,121	8,723	8,217	16,020	12,330	-23.0%
4202	Minor Tools	292	174	240	250	250	0.0%
4203	Office Supplies	27	-	-	-	-	N/A
4207	Clothing Supplies	1,379	836	315	390	390	0.0%
4208	Postage	102	72	25	150	50	-66.7%
4214	Chemical Supplies	98	325	135	200	200	0.0%
4229	Miscell. Supplies	246	82	55	100	100	0.0%
Supplies Total		16,265	10,212	8,987	17,110	13,320	-22.2%
43 Maintenance & Repairs							
4301	Vehicle Repair	39,620	32,294	12,750	22,500	22,500	0.0%
4302	Office Equipment Repair	5	8	2	10	10	0.0%
4304	Other Equipment Repair	5,297	2,838	3,675	3,900	4,080	4.6%
4312	Walks Drives Fences	18,983	3,706	4,985	5,500	5,500	0.0%
Maintenance & Repairs Total		63,905	38,846	21,412	31,910	32,090	0.6%
44 Services							
4401	Telephone	51	42	30	-	40	N/A
4402	Medical Exams	477	64	254	200	200	0.0%
4405	Travel & Training	981	-	155	-	-	N/A
4408	Legal Advertising	-	3,360	-	-	-	N/A
4409	Electric-Purchased	4,121	213	2,150	3,200	3,200	0.0%
4414	Clothing / Cleaning	225	38	50	100	100	0.0%
4415	Special Services	21	4	21	30	30	0.0%
4418	Concrete/Tree Grinding	-	78,636	-	25,000	5,000	-80.0%
4418	Management Fee	-	-	177,600	-	177,600	N/A
4418	Contractual Services	69,299	-	2,900	42,500	71,350	67.9%
4419	Professional Services	20,857	32,139	28,750	45,000	65,150	44.8%
4442	Trust Fees	1,551	1,606	-	-	-	N/A
4470	Disposal/Hauling	177,879	259,059	224,375	366,600	220,500	-39.9%
Services Total		275,462	375,161	436,285	482,630	543,170	12.5%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 345 - Sanitation Landfill (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 11,679	\$ 10,198	\$ 5,496	\$ 10,210	\$ 5,770	-43.5%
4443	Credit/Debit Card Fees	1,726	6,158	-	1,000	-	-100.0%
4513	Enviro. Remediatin Fee	-	-	-	-	1,000	v
4536	Depreciation Expense	57,706	57,705	-	-	-	N/A
4565	Landfill Closure	37,032	18,493	-	-	-	N/A
Sundry Charges Total		108,143	92,554	5,496	11,210	6,770	-39.6%
Total Landfill		<u>\$ 722,163</u>	<u>\$ 744,914</u>	<u>\$ 563,667</u>	<u>\$ 623,210</u>	<u>\$ 670,930</u>	<u>7.7%</u>

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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	770
		Wireless phone access	660
		Other	200
		Total	\$ 4,080
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 2022**

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	Management Fee CDD @ \$14,800/month	\$ 177,600
		Permit changes requirements - SMR	33,850
		Clean Sediment Basin	27,700
		Security	7,800
		Heavy Equipment Rental	5,000
		Pump Wells	2,000
		Total	\$ 253,950
4419	Professional Services	Engineering Services for Water Sampling	\$ 34,000
		Kenvirons	16,300
		Permit changes requirements - SMR	14,850
		Total	\$ 65,150
4470	Disposal	Daviess County (8,400 tons @ \$26.25 / ton)	\$ 220,500
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 2022**

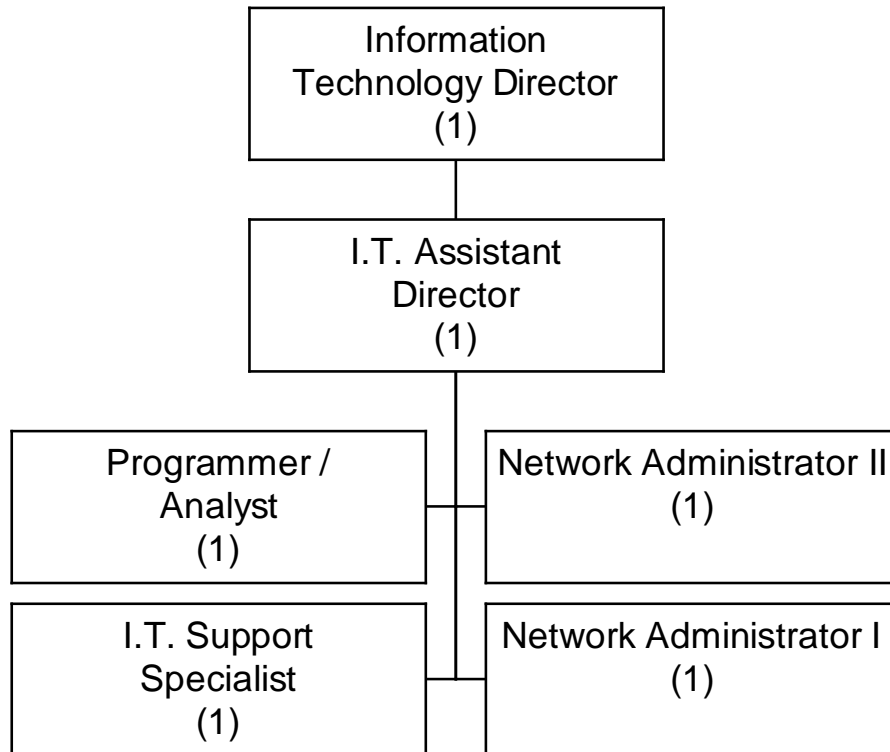
Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 346 - Transfer Station							
41 Personnel Services							
4103	Salaries - Operational	\$ 23,047	\$ 16,465	\$ -	\$ -	\$ -	N/A
4104	Salaries - Overtime	3,837	2,448	-	-	-	N/A
4106	FICA	1,644	1,157	-	-	-	N/A
4107	Medicare	384	271	-	-	-	N/A
4108	Life Insurance	35	24	-	-	-	N/A
4109	Health Insurance	13,368	10,312	-	-	-	N/A
4110	Other Insurance	86	57	-	-	-	N/A
4111	Workers Compensation	766	596	-	-	-	N/A
4112	Employee Assist. Prgm	13	9	-	-	-	N/A
4115	Unemploy. Insurance	34	6	-	-	-	N/A
4116	Employee Pension	5,802	4,550	-	-	-	N/A
Personnel Services Total		49,016	35,895	-	-	-	N/A
42 Supplies							
4203	Office Supplies	799	595	100	-	50	N/A
4207	Clothing Supplies	85	305	-	-	-	N/A
4208	Postage	-	1	-	-	-	N/A
Supplies Total		884	901	100	-	50	N/A
44 Services							
4401	Telephone	130	141	115	140	140	0.0%
4414	Clothing / Cleaning	75	38	-	-	-	N/A
4415	Special Services	47	24	-	-	-	N/A
4418	Oper. Of Trans. Station	129,462	158,424	251,700	255,200	255,200	0.0%
4470	Hauling & Disposal	1,002,239	1,035,955	1,039,500	1,040,000	1,160,000	11.5%
Services Total		1,131,953	1,194,582	1,291,315	1,295,340	1,415,340	9.3%
45 Sundry Charges							
4501	Insurance Expense	843	1,013	67	1,020	70	-93.1%
4536	Depreciation Expense	20,785	20,783	-	-	-	N/A
Sundry Charges Total		21,628	21,796	67	1,020	70	-93.1%
46 Capital Outlay							
4605	Machinery & Tools	\$ -	\$ -	\$ 49,588	\$ 75,000	\$ -	-100.0%
Capital Outlay Total		-	-	49,588	75,000	-	-100.0%
Transfer Station Total		\$ 1,203,481	\$ 1,253,174	\$ 1,341,070	\$ 1,371,360	\$ 1,415,460	3.2%
Total Sanitation		\$ 3,572,891	\$ 3,878,136	\$ 3,644,856	\$ 3,885,000	\$ 3,857,000	-0.7%
SANITATION NET		\$ (11,629)	\$ 79,247	\$ 164,840	\$ 49,000	\$ (69,000)	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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	\$ 1,160,000
		and disposal of sanitary waste at \$32.00 per ton basis	
		estimated at 36,250 tons annually.	

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 2022		
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. Improvements to the Board of Commissioners meeting broadcasts.
		3. Work with multiple City departments to streamline Work Order management and citizen engagement.
		4. Major improvements to the Property Tax system including possible public-facing portal.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Department 50 - Information Technology Division 122 - Information Technology							
41 Personnel Services							
4101	Salaries - Supervision	\$ 134,407	\$ 146,922	\$ 153,220	\$ 152,750	\$ 157,180	2.9%
4103	Salaries - Operational	202,464	208,997	220,332	215,180	219,720	2.1%
4104	Salaries - Overtime	3,445	2,863	3,233	3,120	3,180	1.9%
4106	FICA	20,456	21,614	22,711	22,740	23,570	3.6%
4107	Medicare	4,784	5,055	5,311	5,330	5,520	3.6%
4108	Life Insurance	272	288	288	260	260	0.0%
4109	Health Insurance	102,696	109,320	108,000	104,400	112,320	7.6%
4110	Other Insurance	669	688	688	690	690	0.0%
4111	Workers Compensation	420	393	270	590	610	3.4%
4112	Employee Assist. Prgm	105	107	107	110	110	0.0%
4115	Unemploy. Insurance	321	114	456	430	450	4.7%
4116	Employee Pension	73,446	86,323	90,655	88,700	102,430	15.5%
Personnel Services Total		543,485	582,684	605,272	594,300	626,040	5.3%
42 Supplies							
4201	Fuel	134	262	429	300	650	116.7%
4203	Office Supplies	980	894	-	1,000	1,000	0.0%
4208	Postage	149	81	-	120	120	0.0%
4209	Educational Supplies	11,030	-	-	2,000	2,000	0.0%
Supplies Total		12,293	1,237	429	3,420	3,770	10.2%
43 Maintenance & Repairs							
4301	Vehicle Repair	305	3,443	-	600	600	0.0%
4302	Office Equip. Repair	186,999	187,637	195,132	195,150	193,920	-0.6%
4310	Video Equipment	196	-	-	3,000	6,000	100.0%
Maintenance & Repairs Total		187,500	191,080	195,132	198,750	200,520	0.9%
44 Services							
4401	Telephone	2,659	3,730	-	3,200	3,200	0.0%
4402	Medical Exams	-	-	-	50	50	0.0%
4403	Assoc. Dues/Subscript.	-	20	-	-	-	N/A
4405	Travel & Training	750	4,647	-	5,000	5,000	0.0%
4408	Legal Advertising	-	-	-	700	700	0.0%
4415	Special Services	120	126	-	210	210	0.0%
4417	Printing and Reprod.	13	4	-	20	20	0.0%
4418	Contractual Services	13,367	-	-	6,000	6,000	0.0%
4419	Professional Services	5,225	-	-	6,000	6,000	0.0%
4440	Web Services	27,834	35,862	-	34,000	34,000	0.0%
Services Total		49,968	44,389	-	55,180	55,180	0.0%
45 Sundry Charges							
4501	Insurance Expense	858	910	591	920	620	-32.6%
Sundry Charge Total		858	910	591	920	620	-32.6%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2022**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 122 - Information Technology (continued)							
46 Capital Outlay							
4602	Office Furniture	18,813	-	-	-	-	N/A
4607	Data Processing Equip.	19,703	-	19,976	20,000	18,200	-9.0%
Capital Outlay Total		38,516	-	19,976	20,000	18,200	-9.0%
Total Information Technology		\$ 832,620	\$ 820,300	\$ 821,400	\$ 872,570	\$ 904,330	3.6%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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	\$ 73,000
		Microsoft365 Pro Plus	26,000
		Replacement PCs	15,400
		Dell/Compellent SAN yearly maintenance	11,900
		Miscellaneous Hardware and Software	10,000
		Replacement Laptops/Toughbooks/Rugged Notebooks	8,000
		Avaya IP Office VoIP Maintenance	7,000
		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, Safety, 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
		Adobe Creative Acrobat Subscription	1,100
		Veeam Maintenance	1,400
		Vmware Maintenance	1,200
		Scrutinizer - Network Threat Analyzer	650
		Dameware Renewal	400
			\$ 193,920
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 2022**

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

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Information Technology

DIVISION: Information Technology **TOTAL COST:** \$ 18,200

ACCOUNT DESCRIPTION: Data Processing Equip. **ACCOUNT NUMBER:** 10-50-122-4607

DESCRIPTION OF ITEM OR PROJECT:

Install a fire suppression system in the server room.

PROJECT JUSTIFICATION:

This will protect the equipment against fire and smoke damage. The equipment houses the City's financial information, email service, and internet access.

IMPACT ON OPERATING BUDGET:

Negligible maintenance and operating expenses.

DIVISION: _____

TOTAL COST: _____

ACCOUNT DESCRIPTION: _____

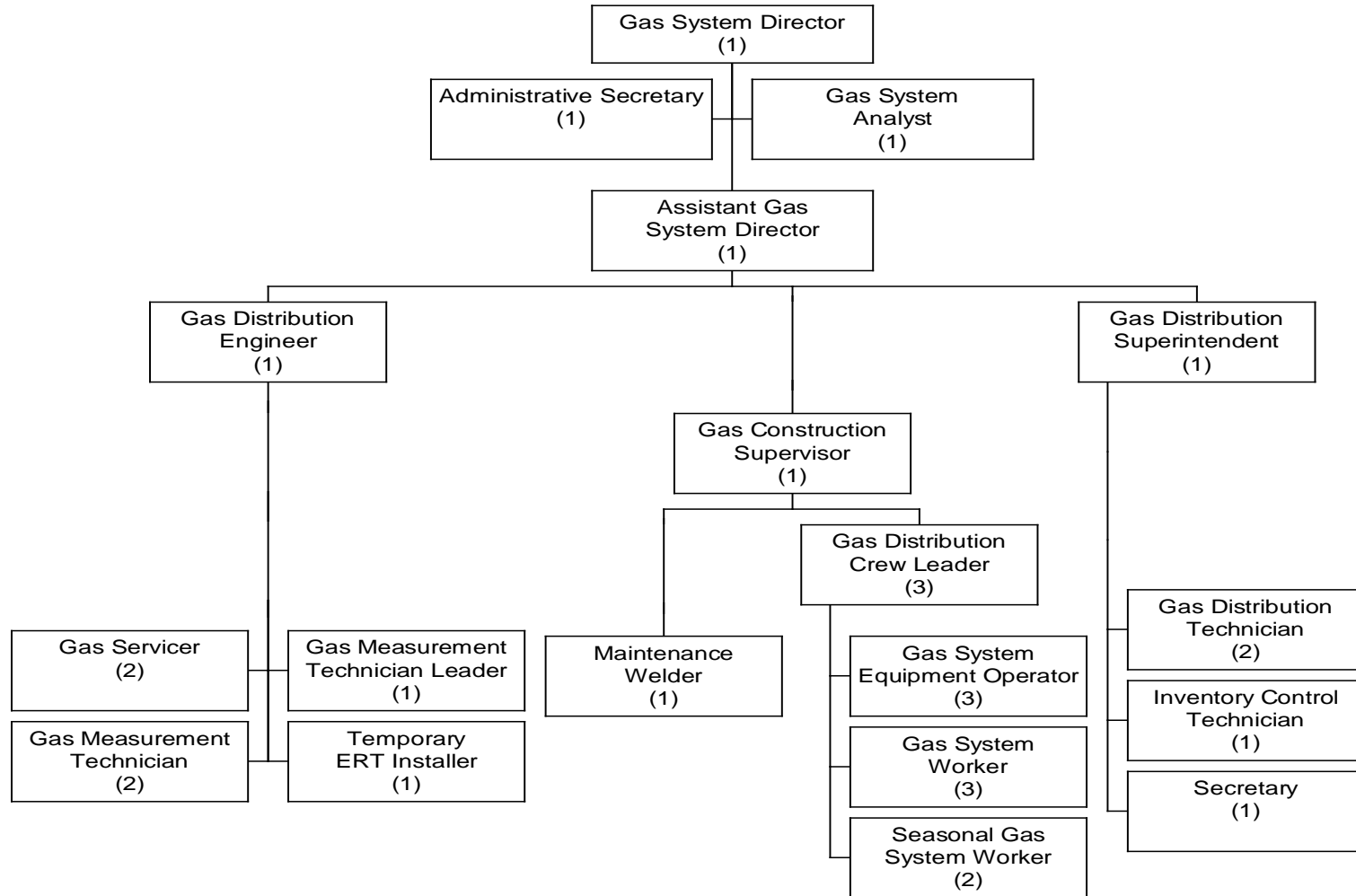
ACCOUNT NUMBER: _____

DESCRIPTION OF ITEM OR PROJECT:

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

GAS SYSTEM DEPARTMENT



CITY OF HENDERSON, KY Protect Health and Safety/Maintain Basic Service Levels FOR FISCAL YEAR 2022

Key Area	Responsibility	Objectives/Performance Standards
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Facilities & Services	Gas Utility	1. Complete installation of new gas main on Mosaic property to provide two way looped feed to the Riverport Industrial Area.
		2. Replace one mile of low pressure steel gas main with new PE main in two projects on North Elm Street and on Young Street.

CITY OF HENDERSON, KY Enhance the Economic Climate of the Community FOR FISCAL YEAR 2022

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 2022

Key Area	Responsibility	Objectives/Performance Standards
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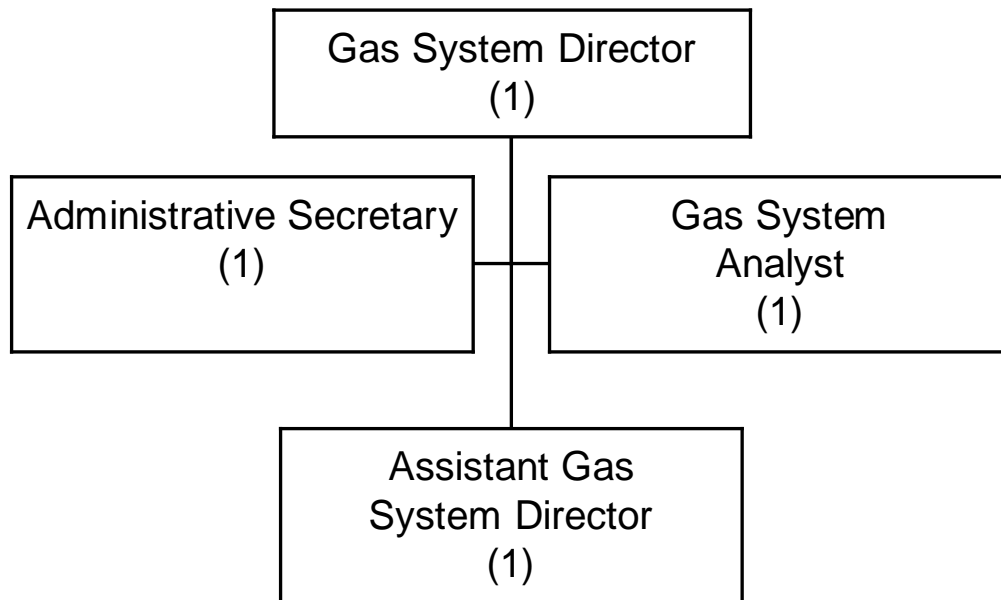
Facilities & Services	Gas Utility	1. Support city efforts in recruiting a large industrial in our service territory.
		2. Assist in design and construction of Wathen Lane project.

CITY OF HENDERSON, KY Enhance City Attractiveness/Control the Cost of Government FOR FISCAL YEAR 2022
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Key Area	Responsibility	Objectives/Performance Standards
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Facilities & Services	Gas Utility	1. Continue on the success of the 1st year of ERT installations on the AMR project. HMG installed and programmed over 1200 units in the first year we plan to install & program 2500 units in FY2022.
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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 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3221	Service Charges	\$ 5,725	\$ 7,375	\$ 6,000	\$ 6,000	\$ 6,000	0.0%
Service Fees Total		5,725	7,375	6,000	6,000	6,000	0.0%
36 Sale of Property							
3623	Sale of Vehicles	8,895	2,706	1,500	3,600	2,000	-44.4%
3625	Taxable Sales	614	-	-	-	-	N/A
Sale of Property Total		9,509	2,706	1,500	3,600	2,000	-44.4%
37 Other Revenue							
3700	Interest Income	175,144	192,643	50,000	50,400	55,000	9.1%
3730	Insurance Recovery	-	847	-	-	-	N/A
3830	Reimbursable Services	77,898	117,531	495,000	312,000	172,000	-44.9%
Other Revenue Total		253,042	311,021	545,000	362,400	227,000	-37.4%
39 Gas Revenue							
3900	Gas Sales	14,815,764	11,619,202	13,310,000	14,080,000	14,520,000	3.1%
3920	Penalties	73,889	61,777	40,000	50,000	50,000	0.0%
3940	Gas Mains	2,500	2,500	27,000	3,000	3,000	0.0%
3945	Service Lines	3,885	4,983	2,000	1,000	1,000	0.0%
3960	PEAK Return	321,496	570,831	805,000	689,000	650,000	-5.7%
3990	Miscellaneous	37,176	(257)	15,700	1,000	1,000	0.0%
Gas Revenue Total		15,254,710	12,259,036	14,199,700	14,824,000	15,225,000	2.7%
39 Other Revenue							
3970	Bad Debt Recovery	-	891	-	-	-	N/A
Transfers Miscellaneous Total		-	891	-	-	-	N/A
GAS REVENUE TOTAL		\$15,522,986	\$12,581,029	\$14,752,200	\$15,196,000	\$15,460,000	1.7%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
EXPENSE							
Department 25 - Gas							
Division 771 - Gas Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 190,954	\$ 196,301	\$ 202,295	\$ 196,990	\$ 202,780	2.9%
4102	Salaries - Clerical	40,197	41,332	42,690	44,050	45,090	2.4%
4103	Salaries - Operational	51,038	52,863	54,530	53,350	54,610	2.4%
4104	Salaries - Overtime	-	-	379	270	270	0.0%
4105	Salaries - Other	-	-	-	6,910	6,910	0.0%
4106	FICA	17,105	17,666	18,373	18,260	18,760	2.7%
4107	Medicare	4,000	4,131	4,297	4,280	4,390	2.6%
4108	Life Insurance	187	192	192	170	170	0.0%
4109	Health Insurance	71,296	72,880	72,000	69,600	74,880	7.6%
4110	Other Insurance	459	459	459	460	460	0.0%
4111	Workers Compensation	2,450	1,771	1,417	3,170	3,250	2.5%
4112	Employee Assist. Prgm	71	71	71	80	80	0.0%
4115	Unemploy. Insurance	268	92	364	340	360	5.9%
4116	Employee Pension	60,896	69,894	72,154	70,830	81,520	15.1%
Personnel Services Total		438,921	457,652	469,220	468,760	493,530	5.3%
42 Supplies							
4201	Fuel	1,211	1,242	1,010	2,090	1,520	-27.3%
4203	Office Supplies	1,915	1,844	1,800	2,000	2,000	0.0%
4207	Clothing Supplies	145	17	300	150	150	0.0%
4208	Postage	192	59	50	50	50	0.0%
4209	Educational Supplies	-	-	900	1,250	1,000	-20.0%
Supplies Total		3,463	3,162	4,060	5,540	4,720	-14.8%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,705	1,915	800	900	900	0.0%
4302	Office Equip. Repair	1	1	10	-	-	N/A
Maintenance & Repairs Total		1,706	1,916	810	900	900	0.0%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2022**

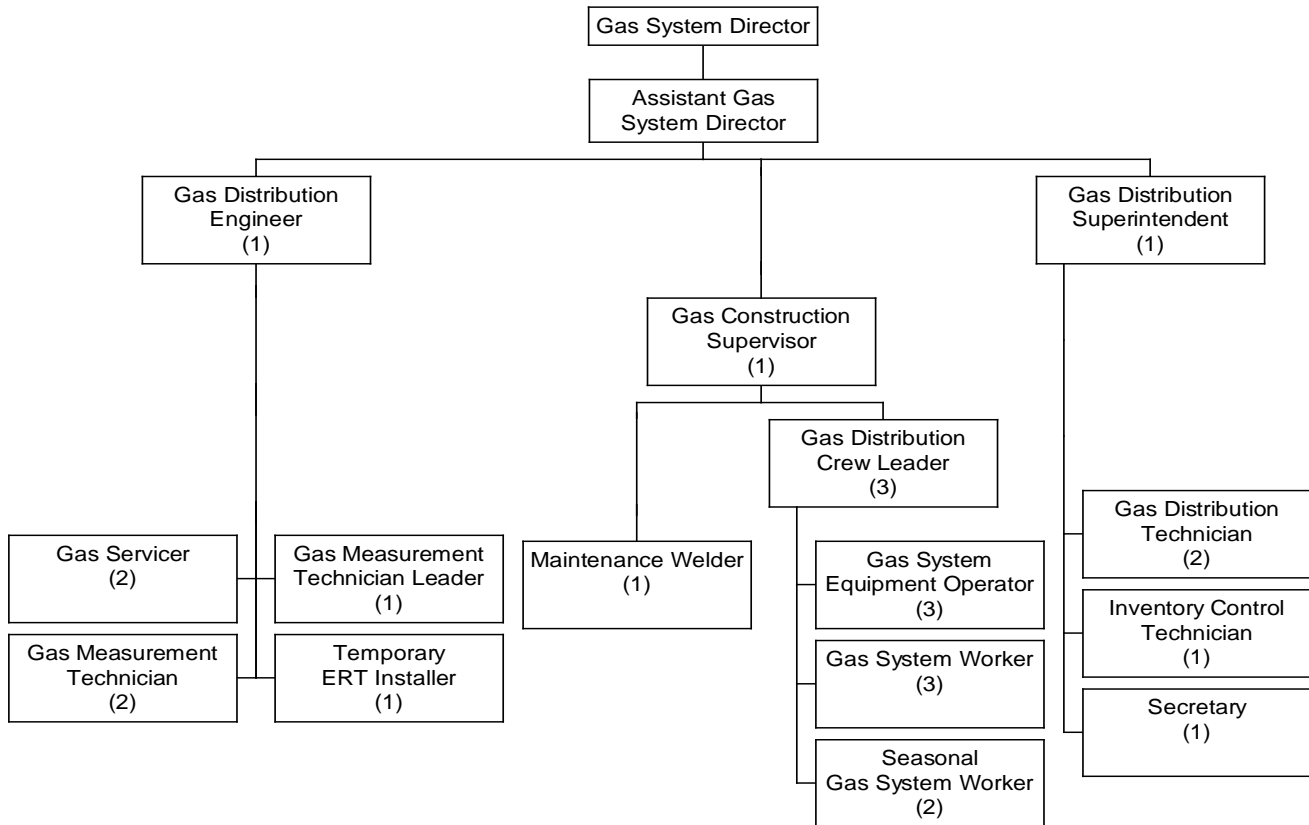
Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 771 - Gas Administration (continued)							
44 Services							
4401	Telephone	\$ 1,588	\$ 506	\$ 1,560	\$ 2,000	\$ 1,800	-10.0%
4402	Medical Exams	50	-	100	150	150	0.0%
4403	Assoc. Dues/Subscript.	21,546	21,133	21,000	21,910	21,910	0.0%
4405	Travel & Training	12,097	6,061	4,750	11,970	9,130	-23.7%
4408	Legal Advertising	518	-	200	600	500	-16.7%
4415	Special Services	42	46	50	100	80	-20.0%
4417	Printing and Reprod.	5	-	-	-	-	N/A
4418	Contractual Services	7,500	7,500	8,000	8,500	8,500	0.0%
4419	Professional Services	17,167	56,579	33,000	35,000	38,000	8.6%
4442	Trust Fees	1,475	2,485	-	1,200	-	-100.0%
4491	HND Economic Develop.	12,000	12,000	12,000	12,000	12,000	0.0%
4522	Audit Expense	10,125	12,960	15,000	10,500	13,000	23.8%
Services Total		84,113	119,270	95,660	103,930	105,070	1.1%
45 Sundry Charge							
4501	Insurance Expense	165,462	171,190	73,193	171,170	76,860	-55.1%
4503	Bad Debt Expense	10	36,238	50,000	-	40,000	N/A
4506	Agency Contributions	966,000	987,000	970,000	970,000	1,015,000	4.6%
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	203,912	205,690	205,000	-	-	N/A
Sundry Charge Total		2,735,384	2,800,118	2,698,193	2,541,170	2,531,860	-0.4%
47 Transfers							
4725	Transfer to Bond Fund	181,057	181,769	179,252	180,000	178,000	-1.1%
Transfers Total		181,057	181,769	179,252	180,000	178,000	-1.1%
Total Gas Administration		<u>\$ 3,444,644</u>	<u>\$ 3,563,887</u>	<u>\$ 3,447,195</u>	<u>\$ 3,300,300</u>	<u>\$ 3,314,080</u>	<u>0.4%</u>

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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
		EnerCon Gas Pricing	12,000
		System Upgrade Review for new industrial sites	5,000
		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	\$ 38,000

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 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 772 - Gas Distribution							
40 Expenses							
4900	Corydon Franchise Fee	\$ 410	\$ 164	\$ 200	\$ 1,000	\$ 200	-80.0%
Expenses Total		410	164	200	1,000	200	-80.0%
41 Personnel Services							
4101	Salaries - Supervision	121,171	123,422	129,089	125,640	127,980	1.9%
4102	Salaries - Clerical	59,905	54,948	68,400	66,290	68,340	3.1%
4103	Salaries - Operational	555,910	632,992	666,202	663,160	670,850	1.2%
4104	Salaries - Overtime	12,413	12,871	20,734	18,660	18,730	0.4%
4106	FICA	47,624	51,216	52,878	54,180	54,950	1.4%
4107	Medicare	11,138	11,978	12,366	12,680	12,860	1.4%
4108	Life Insurance	883	976	944	890	890	0.0%
4109	Health Insurance	303,591	363,550	350,006	365,400	393,120	7.6%
4110	Other Insurance	2,151	2,333	2,256	2,420	2,420	0.0%
4111	Workers Compensation	18,041	13,340	7,860	24,510	24,800	1.2%
4112	Employee Assist. Prgm	340	361	355	380	380	0.0%
4115	Unemploy. Insurance	764	274	1,073	1,010	1,030	2.0%
4116	Employee Pension	171,791	602,134	212,150	210,240	238,840	13.6%
Personnel Services Total		1,305,722	1,870,395	1,524,314	1,545,460	1,615,190	4.5%
42 Supplies							
4200	Non-Inventory Parts	8,060	6,494	6,300	6,000	6,000	0.0%
4201	Fuel	38,897	37,213	39,329	62,430	59,000	-5.5%
4202	Minor Tools	4,698	4,520	6,000	6,000	6,000	0.0%
4203	Office Supplies	2,923	1,915	2,000	3,000	3,000	0.0%
4204	Cleaning Supplies	1,173	592	1,000	1,000	1,000	0.0%
4207	Clothing Supplies	13,393	10,194	10,200	13,190	13,190	0.0%
4208	Postage	42	158	60	60	60	0.0%
4211	Periodicals & Supple.	-	-	900	900	900	0.0%
4212	Mechanical Supplies	3,503	3,597	4,500	6,090	6,090	0.0%
4213	Traffic Control Supplies	2,329	1,718	2,000	2,000	2,000	0.0%
4214	Chemical Supplies	10,447	6,226	5,500	7,000	7,000	0.0%
4218	Natural Gas	10,280,365	7,178,038	8,776,000	9,500,000	9,875,000	3.9%
4220	Supplies for Resale	448	-	-	-	-	N/A
4225	Safety Supplies	2,254	1,427	1,500	1,500	2,000	33.3%
Supplies Total		10,368,532	7,252,092	8,855,289	9,609,170	9,981,240	3.9%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 772 - Gas Distribution (continued)							
43 Maintenance & Repairs							
4301	Vehicle Repair	\$ 39,396	\$ 41,273	\$ 30,000	\$ 40,000	\$ 40,000	0.0%
4302	Office Equip. Repair	68	2,261	10	100	100	0.0%
4303	Instr. & Appar. Repair	10,776	5,300	13,000	13,000	13,500	3.8%
4304	Other Equipment Repair	26,385	18,370	16,000	18,000	22,300	23.9%
4306	Building Repair & Maint.	1,335	147	500	1,500	1,500	0.0%
4307	Other Structures Repair	362	592	200	300	300	0.0%
4308	Machines Tools Repair	986	1,037	900	900	900	0.0%
4309	Radios Repair	6	275	800	800	800	0.0%
4315	Utility Cuts	3,018	16,575	13,000	15,000	15,000	0.0%
4316	Minor Street Repair	-	-	500	500	500	0.0%
4318	Gas Serv. Line Repairs	67,704	44,430	60,000	50,000	73,400	46.8%
4319	Gas Main Line Repairs	158,190	171,865	85,000	146,000	250,500	71.6%
4320	Gas Meter Repairs	50,024	48,156	59,500	57,450	69,700	21.3%
4321	Regulator Repair/Maint	30,331	25,477	31,500	32,820	32,820	0.0%
Maintenance & Repairs Total		388,581	375,758	310,910	376,370	521,320	38.5%
44 Services							
4401	Telephone	17,367	21,461	18,000	16,000	17,000	6.3%
4402	Medical Exams	1,178	543	500	500	500	0.0%
4403	Assoc. Dues/Subscript.	150	5,100	-	-	-	N/A
4405	Travel & Training	9,643	10,040	2,000	11,250	10,990	-2.3%
4408	Legal Advertising	1,028	-	-	800	800	0.0%
4409	Electric-Purchased	1,300	1,333	1,400	1,400	1,400	0.0%
4414	Clothing / Cleaning	1,800	1,850	2,000	2,000	2,000	0.0%
4415	Special Services	710	743	750	750	750	0.0%
4417	Printing and Reprod.	20	36	-	-	-	N/A
4418	Contractual Services	53,129	40,687	61,500	66,500	101,530	52.7%
4419	Professional Services	7,721	9,907	5,500	25,500	91,500	258.8%
4424	Equipment Rental	909	-	-	2,500	2,500	0.0%
Services Total		94,955	91,700	91,650	127,200	228,970	80.0%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 772 - Gas Distribution (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ -	\$ 3,824	\$ 50,000	\$ 50,000	\$ -	-100.0%
4608	Instrument & Apparatus	3,270	8,067	15,000	28,300	28,300	0.0%
4621	Gas Service Lines	-	(1,980)	11,000	11,000	17,700	60.9%
4622	Gas Main Lines	-	(1,536)	320,000	387,000	-	-100.0%
4623	Gas Meters	-	1	15,200	15,200	16,000	5.3%
4624	System Improvements	1,586	239	75,500	70,000	163,000	132.9%
4625	Regulators	1,966	-	-	-	-	N/A
Capital Outlay Total		6,822	8,615	486,700	561,500	225,000	-59.9%
Total Gas Distribution		\$12,165,022	\$ 9,598,724	\$11,269,063	\$12,220,700	\$12,571,920	2.9%
GAS EXPENSE TOTAL		\$15,609,666	\$13,162,611	\$14,716,258	\$15,521,000	\$15,886,000	2.4%
GAS NET		\$ (86,680)	\$ (581,582)	\$ 35,942	\$ (325,000)	\$ (426,000)	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Gas DIVISION: Gas Distribution

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Current NACE and other Code Books	\$ 300
		Revised NFPA - 54 books	300
		Revised 49 CFR 192 books	300
		Total	\$ 900
4303	Instruments & Apparatus Repair	Replace parts (instruments and communication equipment)	\$ 7,500
		Replace computer (toughbook laptop replacement)	4,000
		CP supplies, 1/2 cells, CuSO4, Shunts, etc.	2,000
		Total	\$ 13,500
4304	Other Equipment Repair	Heath Consultants Odorator handheld unit	\$ 5,000
		Replacement parts for YZ odorizer at P1 and P2	4,000
		Dairy Land decoupling system	4,000
		New MT Deason electrofusion processor	4,000
		New Heath Consultants leak detection handheld unit	3,500
		Bi-annual calibration of electrofusion processors	900
		Mueller tapping and stopping equipment	900
		Total	\$ 22,300
4418	Contractual Services	Seasonal contract employees	\$ 57,500
		Seasonal contract ERT installer	31,330
		Mowing Gas Stations and Bush Hogging Large Lot	6,000
		Action Pest Control, Sitex, Matts, Xerox printing, etc.	4,000
		Regulator station weed control	2,000
		Crane repairs	700
		Total	\$ 101,530
4419	Professional Services	I-69 ORX Engineering	\$ 75,000
		Field Services Tapping and Stopping	7,500
		Pronto Form Management	5,000
		Cathodic protection and DIMP support	3,500
		Mobile Heath Technician Calibration Fee	500
		Total	\$ 91,500
4424	Equipment Rental	Mini Excavator	\$ 2,500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Gas

DIVISION: Gas Distribution **TOTAL COST:** \$ 28,300

ACCOUNT DESCRIPTION: Instruments & Apparatus **ACCOUNT NUMBER:** 20-25-772-4608

DESCRIPTION OF ITEM OR PROJECT:

The rectifier will continue to improve cathodic protection levels with HMG's steel pipelines. This will extend the life of existing facilities and reduce maintenance costs. Currently HMG does not have a single program used to monitor system pressures. This puts HMG at risk for system outages and overpressure issues.

PROJECT JUSTIFICATION:

Items are needed to maintain

IMPACT ON OPERATING BUDGET:

This should reduce maintenance costs and reduce gas leaks on the system.

DIVISION: Gas Distribution **TOTAL COST:** \$ 17,700

ACCOUNT DESCRIPTION: Gas Service Lines **ACCOUNT NUMBER:** 20-25-772-4621

DESCRIPTION OF ITEM OR PROJECT:

Gas service lines needed for new residential and commercial customers.

PROJECT JUSTIFICATION:

The funds are needed to provide gas service lines when requested from new customers. This will allow HMG to serve new gas customers and create additional revenue.

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2022**

DEPARTMENT: Gas

DIVISION: Gas Distribution **TOTAL COST:** \$ 16,000

ACCOUNT DESCRIPTION: Gas Meters **ACCOUNT NUMBER:** 20-25-772-4623

DESCRIPTION OF ITEM OR PROJECT:

Gas meters are needed for new residential and commercial customers.

PROJECT JUSTIFICATION:

The funds are needed to provide gas meters when requested from new customers. This will allow HMG to serve new gas customers and create additional revenue.

IMPACT ON OPERATING BUDGET:

DIVISION: Gas Distribution **TOTAL COST:** \$ 163,000

ACCOUNT DESCRIPTION: System Improvements **ACCOUNT NUMBER:** 20-25-772-4624

DESCRIPTION OF ITEM OR PROJECT:

HMG plans to ramp up our installation and programming of ITRON ERT units by installing 2,500 units in the 2022 fiscal year.

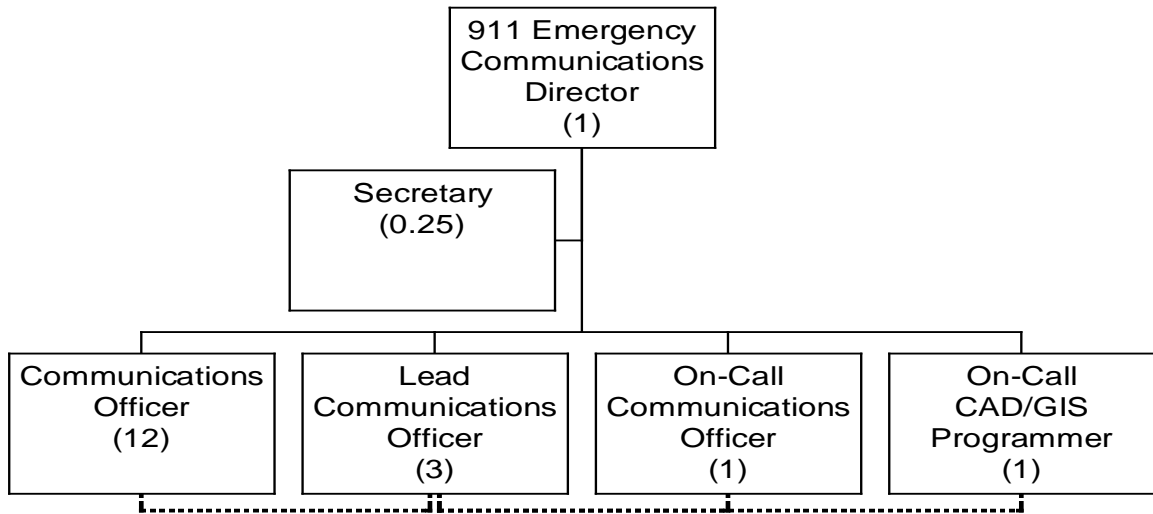
PROJECT JUSTIFICATION:

Installing ERT units under the AMR implementation plan will reduce personnel costs and eliminate the need for the meter reader positions. It will also improve billing accuracy.

IMPACT ON OPERATING BUDGET:

This project will reduce operating costs moving forward.

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 2022

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	911 Emergency Communications Department	1. Continue to update policies and procedures and maintain accuracy with continued quality assurance.
		2. Continue to utilize and implement our equipment to full capabilities to assist with accuracy and diminish volume of simultaneous duties.
		3. Continue to implement Avl (Automatic Vehicle Locator) tracking of responders to maintain location during emergency situations.
		4. Continue to upgrade maps and CAD layering to enhance all aspects of the emergency dispatch system.
		5. Continue to facilitate technology with EMS for more accurate and rapid response.
		6. Establish a county wide fire reporting system to ensure greater accuracy and record keeping.
		7. Establish a system of alerts for enhanced responder safety in the field.

CITY OF HENDERSON, KY Enhance City Attractiveness/Control the Cost of Government FOR FISCAL YEAR 2022
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Key Area	Responsibility	Objectives/Performance Standards
Enhance city attractiveness/awareness	911 Emergency Communications Department	1. Continue to participate with other agencies in community events as the pandemic allows.
		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.
		5. Coordinate with other city/county emergency service agencies to re-implement ride along/ training program as the pandemic re-opening phases progress.
		6. Continue to promote Text to 911 capabilities.

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3270	911 Fees	\$ 272,464	\$ -	\$ -	\$ -	\$ -	N/A
3270	911 Fees on Water Bills	-	454,947	640,704	653,700	645,700	-1.2%
3272	Wireless 911 Revenue	278,574	214,165	288,429	283,300	288,300	1.8%
Service Fees Total		551,038	669,112	929,133	937,000	934,000	-0.3%
37 Other Revenue							
3700	Interest Income	605	440	95	-	-	N/A
3754	State Grant	165,000	-	-	-	-	N/A
3764	Revenue from County	203,015	151,838	81,000	159,000	138,000	-13.2%
Other Revenue Total		368,620	152,278	81,095	159,000	138,000	-13.2%
38 Transfer Miscellaneous							
3851	Transfer from General	616,000	438,000	244,000	500,000	415,000	-17.0%
Transfers Miscellaneous Total		616,000	438,000	244,000	500,000	415,000	-17.0%
911 REVENUE TOTAL		\$ 1,535,658	\$ 1,259,390	\$ 1,254,228	\$ 1,596,000	\$ 1,487,000	-6.8%

EXPENSE

Department 55 - 911
Division 018 - 911

41 Personnel Services

4101	Salaries - Supervision	\$ 71,167	\$ 98,408	\$ 66,118	\$ 122,140	\$ 66,320	-45.7%
4102	Salaries - Clerical	-	-	-	-	8,100	N/A
4103	Salaries - Operational	539,286	454,965	497,480	580,820	555,500	-4.4%
4104	Salaries - Overtime	35,864	61,773	51,222	27,490	27,170	-1.2%
4106	FICA	37,695	36,444	36,922	45,260	40,730	-10.0%
4107	Medicare	9,085	8,641	8,635	10,590	9,530	-10.0%
4108	Life Insurance	730	613	616	680	650	-4.4%
4109	Health Insurance	253,307	231,230	228,789	278,400	285,480	2.5%
4110	Other Insurance	1,797	1,465	1,472	1,840	1,760	-4.3%
4111	Workers Compensation	851	666	584	1,170	1,050	-10.3%
4112	Employee Assist. Prgm	295	245	234	370	310	-16.2%
4115	Unemploy. Insurance	598	192	762	850	1,050	23.5%
4116	Employee Pension	133,614	139,937	140,961	140,920	166,370	18.1%
4119	Police & Fire Pension	6,307	4,256	-	-	-	N/A
Personnel Services Total		1,090,596	1,038,835	1,033,794	1,210,530	1,164,020	-3.8%

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2022

Account Number	Account Description	2019 Actual	2020 Actual	2021 Projection	2021 Budget	2022 Proposed Budget	% Change
Division 018 - 911 (continued)							
42 Supplies							
4201	Fuel	\$ -	\$ 714	\$ 1,467	\$ 500	\$ 1,600	220.0%
4203	Office Supplies	1,565	4,336	7,000	8,000	8,000	0.0%
4207	Clothing Supplies	1,245	1,084	2,500	2,710	6,000	121.4%
4208	Postage	24	235	1	300	100	-66.7%
4209	Educational Supplies	97	225	-	-	-	N/A
Supplies Total		2,931	6,594	10,968	11,510	15,700	36.4%
43 Maintenance & Repairs							
4302	Office Equip. Repair	41,265	153,402	140,000	157,000	140,000	-10.8%
4303	Other Equipment Repair	86	-	-	-	-	N/A
4306	Building Repairs	170	-	-	-	-	N/A
4309	Radios Repair	2,080	-	10,000	2,000	32,200	1510.0%
Maintenance & Repairs Total		43,601	153,402	150,000	159,000	172,200	8.3%
44 Services							
4401	Telephone	16,595	12,702	5,700	16,000	16,000	0.0%
4402	Medical Exams	503	1,425	200	1,860	1,860	0.0%
4403	Assoc. Dues/Subscript.	392	352	252	800	2,200	175.0%
4405	Travel & Training	9,229	3,888	3,000	11,000	9,000	-18.2%
4408	Legal Advertising	453	-	-	-	-	N/A
4409	Electric Purchase	6,149	11,293	6,700	6,800	7,500	10.3%
4414	Clothing / Cleaning	2,319	1,458	-	3,000	4,330	44.3%
4415	Special Services	5,073	1,395	3,000	4,400	-	-100.0%
4417	Printing and Reprod.	335	-	-	-	-	N/A
4418	Contractual Services	25,367	8,521	-	5,000	-	-100.0%
4426	911 Expense	88,402	1,613	-	89,000	89,000	0.0%
4501	Insurance Expense	32,686	18,537	4,936	15,810	5,190	-67.2%
4503	Bad Debt Expense	-	91	-	-	-	N/A
4522	Audit Expense	1,087	1,392	-	1,090	-	-100.0%
Services Total		188,590	62,667	23,788	154,760	135,080	-12.7%
46 Capital Outlay							
4607	Data Processing Equip.	27,984	-	35,000	60,200	-	-100.0%
4608	Instruments & Apparatus	175,000	-	-	-	-	N/A
Capital Outlay Total		202,984	-	35,000	60,200	-	-100.0%
911 EXPENSE TOTAL		\$ 1,528,702	\$ 1,261,498	\$ 1,253,550	\$ 1,596,000	\$ 1,487,000	-6.8%
911 NET		\$ 6,956	\$ (2,108)	\$ 678	\$ -	\$ -	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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.)	2,700
		Printers	780
		Headsets / audio jacks	1,520
		Total	\$ 8,000
4207	Clothing Supplies	3 SS Shirts @ \$44 each x 16 Employees	\$ 2,110
		2 LS Shirts @ \$46.50 each x 16 employees	1,490
		2 Fleece @ \$49.00 each x 16	1,570
		New employee reimbursement for academy clothing 100 x 4	400
		Dispatch Week T-shirts	430
			\$ 6,000
4302	Office Equipment Repair	ALERT Support & Maintenance	\$ 77,500
		CallWorks Maintenance (\$1,710/month)	20,520
		HMP&L (\$1290/month)	15,480
		Vertiv Preventive Maintenance @ MSC	12,000
		HP Support Service	3,100
		VEEM Ware Maintenance, annually	1,400
		InterAct - Maintenance for NetClock	800
		PowerPhone maintenance	800
		When to Work Scheduling Software Renewal	250
		NCIC License	180
		Miscellaneous	7,970
		Total	\$ 140,000
4309	Radio Repair	Battery Replacement at Towers avg 11,000 each @ 2 towers	\$ 22,000
		Radio Battery Inspections	5,000
		Tower Inspections	4,100
		Miscellaneous	1,100
		Total	\$ 32,200
4403	Association Dues and Subscrip	NENA Membership Dues	\$ 1,000
		APCO International - Membership Dues	1,000
		Henderson County Fire Association Membership	200
		Total	\$ 2,200

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2022**

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4405	Travel & Training	New Hire Powerphone Certification \$279 each @avg 4 new per y	\$ 1,130
		Powerphone EMD Recertification \$129 each @ 15	1,940
		Per diem annual recert @ \$40 x 15 employees	600
		Other Travel (NENA-listed on Travel Page)	5,330
		Total	\$ 9,000
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	2,300
			\$ 7,500
4415	Special Services	Language Line over-the-phone interpretation	\$ 2,000
		Sponsor - Henderson City/County Fire Association Meeting	200
		Other (promotional, interview panel accommodations, tele week)	2,130
		Total	\$ 4,330
4426	911 Expense	Payment for the 911 Service (Avg. \$7,500/mo.)	\$ 89,000



SECTION D

OTHER

INFORMATION

CAPITAL EXPENDITURES BY CLASSIFICATION AND FUND
Fiscal 2022

	General	Gas	Construction	HART	Total
4601 Vehicles	\$ 637,800			\$ 35,000	\$ 672,800
4607 Data Proc. Equip.	18,200				18,200
4608 Instr. & Apparatus		\$ 28,300			28,300
4612 Streets / Sidewalks			\$ 356,700		356,700
4617 Buildings			2,115,000		2,115,000
4621 Gas Service Lines		17,700			17,700
4623 Gas Meters		16,000			16,000
4624 System Improve.		163,000			163,000
4628 Park Improvement			2,250,000		2,250,000
4650 Riverfront Impr.			151,000		151,000
4697 Drainage Improve.			10,000		10,000
	\$ 656,000	\$ 225,000	\$ 4,882,700	\$ 35,000	\$ 5,798,700

City of Henderson, KY

Recap of all Capital Projects

General Fund Capital			
Division Number			
10-20-232	Fire	New fire apparatus	\$ 622,800
		Major renovation of EMS truck	15,000
10-50-122	Information Technology	Fire suppression system	18,200
Total General Fund			<u>\$ 656,000</u>
Gas Fund Capital			
Division Number			
20-25-772		Rectifier System, SCADA System, etc.	\$ 28,300
20-25-772		Gas Service Lines	17,700
20-25-772		Gas Meters	16,000
20-25-772		2,500 ERT for AMR/AMI System	<u>163,000</u>
Total Gas Fund			<u>\$ 225,000</u>
Construction Fund Capital			
Division Number			
51-90-298	City Manager	Sports Complex	\$ 2,250,000
51-90-298		Fire Station	1,620,000
51-90-298		Newman Park Shelter	495,000
51-90-298		Green River Rd. Sidewalks	185,700
51-90-298		Wathen Lane	171,000
51-90-298		Riverfront Improvements	151,000
51-90-298		Drainage Improvements	<u>10,000</u>
Total Construction Fund			<u>\$ 4,882,700</u>
HART Capital			
Division Number			
56-10-015	Mass Transit	Crew Cab 4WD Pickup	\$ 35,000
Total HART Fund			<u>\$ 35,000</u>
GRAND TOTAL - ALL FUNDS			<u>\$ 5,798,700</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	2022	2023	2024	2025	2026 or after
<u>Safety</u>																
011-333	Ford	Escape	2017	15,081			X									\$ 28,000
<u>Human Resources</u>																
124-297	Ford	Fusion	2016	12,989			X									\$ 20,200
<u>Codes</u>																
233-003	Chevrolet	Impala	2006	56,574				X								\$ 20,200
233-005	Chevrolet	Impala	2007	92,676				X								\$ 20,200
233-154	Chevrolet	Impala	2009	51,143				X								\$ 20,200
233-351	Ford	Escape	2017	21,679			X									\$ 28,000
<u>Engineering</u>																
377-127	Ford	F150	2008	37,792				X								\$ 28,000
<u>Finance - including pool cars</u>																
121-193	Chevrolet	Impala	2011	47,414				X								\$ 20,200
121-331	Ford	Fusion	2017	15,660			X									\$ 20,200
121-332	Chevrolet	Malibu	2001	19,791				X								\$ 20,200
<u>Accounting - utility meter reading and servicing</u>																
123-009	Ford	Ranger	2007	99,645		A				X						
123-121	Ford	Ranger	2008	77,060		A		X								
123-156	Ford	Ranger	2009	69,734		A		X								
123-238	Ford	F-150	2013	47,653			X								\$	20,500
123-273	Ford	F-150	2014	38,257			X								\$	20,500
123-320	Nissan	Frontier	2016	34,730			X								\$	20,500
123-321	Nissan	Frontier	2016	34,369			X								\$	20,500
123-322	Nissan	Frontier	2016	33,125			X								\$	20,500
123-357	Nissan	Frontier	2017	21,034			X								\$	20,500
123-381	Nissan	Frontier	2018	3,350			X									
<u>Fire</u>																
232-002	E-One	Pumper	1999	126,849						X					\$	625,000
232-005	Ford	Explorer	2005	114,567						X					\$	60,000
232-009	Ford	F-350	2006	30,040				X							\$	60,000
232-013	Trailer	16' Utility	2005	N/A				X							\$	15,000
232-014	Pierce	Pumper	2005	115,970						X					\$	625,000
232-016	E-One	Pumper	1999	150,415							X		\$	622,800		
232-017	Trailer	Roadmaster	2006	N/A				X							\$	25,000
232-019	Hackney	Rescue	2004	103,739						X					\$	500,000
232-024	E-One	Pumper	1999	127,989							X				\$	625,000
232-114	Ford	F-250	2008	42,496				X							\$	25,000
232-392	Seagrave	Pumper	2018	18,775			X								\$	625,000
232-200	Ford	Taurus	2011	117,104						X					\$	52,000
232-233	Ford	Explorer	2013	58,335					X						\$	52,000
232-259	Chevrolet	Impala	2014	65,220					X						\$	52,000
232-287	Ferrara	Pumper	2015	46,816			X								\$	625,000
232-316	Ford	Rescue	1997	212,876						X					\$	300,000
232-352	Champion	Defender	2009	174,124		A					X				\$	-
232-361	Ferrara	Ladder	2017	16,772			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	2022	2023	2024	2025	2026 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		2,134			X								\$ 25,000
451-010	Ford	F-150	2007	91,025				X								\$ 18,500
451-012	Ford	F-350	2006	23,705				X								\$ 22,500
451-112	Vermeer	Stump Cutter	2007		340			X								\$ 20,000
451-165	Ford	F-150	2010	113,421				X								\$ 18,500
451-177	John Deere	Tractor	2010	9,272	863		X									\$ 25,000
451-204	Ford	F-150	2011	152,450				X								\$ 18,500
451-219	John Deere	Gator	2012	at Bridges				X								\$ 15,000
451-279	Ford	F-150	2007	92,244				X								\$ 18,500
451-137	Ford	F-350	2008	33,415				X								\$ 35,000
451-336	John Deere	Tractor	2016		376		X									\$ 25,000
<u>Golf</u>																
452-217	John Deere	5045E	2012		1,720			X								\$ 25,000
452-363	John Deere mower	250BG	2018	at Bridges	145		X									\$ 27,000
452-373	John Deere	Gator	2018		205		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						\$ 37,000
231-012	Boston	Whaler	2006		113			X								\$ 65,000
231-053	Ford - unmarked	Crown Vic	2006	138,958						X						\$ 37,000
231-099	Ford	Crown Vic	2006	106,243						X						\$ 37,000
231-162	Ford	Pick Up	2010	27,352				X								\$ 22,500
231-166	Ford	Crown Vic	2010	115,031				X								\$ 37,000
231-167	Ford - unmarked	Crown Vic	2010	73,048				X								\$ 37,000
231-168	Ford - unmarked	Crown Vic	2010	80,224				X								\$ 37,000
231-170	Ford	Crown Vic	2010	114,231				X								\$ 37,000
231-181	Ford	Crown Vic	2010	69,208						X						\$ 37,000
231-182	Ford	Crown Vic	2010	108,987					X							\$ 37,000
231-191	Brunswick	Boat			382			X								
231-194	Ford - unmarked	Taurus	2011	62,665				X								\$ 37,000
231-195	Chevrolet	Caprice	2011	80,778					X							\$ 37,000
231-221	Chevrolet	Caprice	2012	116,337					X							\$ 37,000
231-222	Chevrolet	Caprice	2012	67,059					X							\$ 37,000
231-224	Chevrolet	Caprice	2012	53,261					X							\$ 37,000
231-225	Chevrolet	Caprice	2012	97,715					X							\$ 37,000
231-228	Ford - unmarked	Taurus	2013	88,730				X								\$ 37,000
231-229	Ford - unmarked	Taurus	2013	51,372							x					\$ 37,000
231-231	Ford - unmarked	Taurus	2013	78,428				X								\$ 37,000
231-254	Chevrolet	Impala	2014	34,640				X								\$ 37,000
231-255	Chevrolet	Impala	2014	46,722				X								\$ 37,000
231-256	Chevrolet	Impala	2014	62,402				X								\$ 37,000

City of Henderson, KY Vehicles and Equipment - Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2022	2023	2024	2025	2026 or after
Police (continued)																
231-257	Chevrolet - unmarked	Impala	2014	45,075				X								\$ 37,000
231-270	Nissan	Altima	2005	115,204		A					X					
231-283	Scion	HB Scion	2015	15,454			X									\$ 20,000
231-288	Ford - unmarked	Taurus	2015	53,261				X								\$ 37,000
231-289	Dodge	Charger	2015	57,758						X						\$ 37,000
231-290	Dodge	Charger	2015	40,105				X								\$ 37,000
231-291	Dodge	Charger	2015	33,849				X								\$ 37,000
231-292	Dodge	Charger	2015	29,584				X								\$ 37,000
231-293	Dodge	Charger	2015	36,482				X								\$ 37,000
231-294	Dodge	Charger	2015	47,336				X								\$ 37,000
231-295	Dodge	Pick Up	2015	20,045				X								\$ 22,500
231-310	Dodge	Charger	2016	46,852				X								\$ 37,000
231-311	Dodge	Charger	2016	46,815				X								\$ 37,000
231-312	Dodge	Charger	2016	42,865				X								\$ 37,000
231-313	Dodge	Charger	2016	40,394				X								\$ 37,000
231-319	Chevrolet	Monte Carlo	2004	162,571		A					X					
231-327	Ford	Explorer	2016	52,251				X								\$ 37,000
231-330	Ford	Explorer	2016	34,840				X								\$ 37,000
231-341	Ford - unmarked	Taurus	2017	12,578			X									\$ 37,000
231-342	Ford - unmarked	Taurus	2017	31,342			X									\$ 37,000
231-343	Chevrolet	Silverado	2014	61,088				X								\$ 22,500
231-345	Dodge	Charger	2017	33,059			X									\$ 37,000
231-346	Dodge	Charger	2017	9,843			X									\$ 37,000
231-347	Dodge	Charger	2017	23,191			X									\$ 37,000
231-348	Dodge	Charger	2017	27,590			X									\$ 37,000
231-365	Ford - unmarked	Taurus	2018	10,455			X									\$ 37,000
231-368	Dodge	Charger	2018	16,645			X									\$ 37,000
231-369	Dodge	Charger	2018	5,367			X									\$ 37,000
231-370	Dodge	Charger	2018	19,124			X									\$ 37,000
231-371	Dodge	Charger	2018	13,243			X									\$ 37,000
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									\$ 37,000
231-394	Dodge	Charger	2019	4,288			X									\$ 37,000
231-395	Dodge	Charger	2019	1,883			X									\$ 37,000
231-398	Chrysler	Three Hundred	2006	159,240		A		X								
231-399	Dodge	Charger	2019	1,751			X									\$ 37,000
231-400	Pontiac	Torrent	2006	161,632			X									\$ 37,000
231-402	Dodge	Ram	2019	10,358			X									\$ 37,000
231-398	Chrysler	Three Hundred	2006	159,240		A		X								
231-399	Dodge	Charger	2019	1,751			X									\$ 37,000
231-400	Pontiac	Torrent	2006	161,632			X									\$ 37,000
231-402	Dodge	Ram	2019	10,358			X									\$ 37,000

City of Henderson, KY Vehicles and Equipment - Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2022	2023	2024	2025	2026 or after
<u>Municipal Facilities</u>																
014-006	Ford	F250/SB	1997	127,598						X						\$ 45,000
014-007	Ford	Bucket	2004	15,101						X						\$ 32,000
014-104	Ford	F-250	2008	93,604				X								\$ 32,000
014-132	Ford	F-250	2008	111,163				X								\$ 22,500
014-199	Ford	F-150	2011	47,468			X									\$ 32,000
014-268	Chevrolet	Van	2014	45,383				X								\$ 22,500
014-356	Dodge	Pickup	2001	97,064						X						\$ 32,000
<u>PW Administration</u>																
341-278	Ford	Explorer	2015	59,560			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	59,976							X					\$ 35,000
234-009	Giant	Vac.	2005		948					X						\$ 49,000
234-011	Dodge	One Ton Dump	1999	106,273		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
234-019	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	102,748						X						\$ 220,000
234-106	Ford	F-250	2008	100,677						X						\$ 32,000
234-131	Freightliner	Dump	2008	13,120				X								\$ 95,000
234-133	Ford	F-250	2008	93,457						X						\$ 32,000
234-232	Ford	F-450	2013	31,509				X								\$ 40,000
234-266	GVM	Leaf Loader	2014		545			X								\$ 50,000
234-267	Lazer	Paint Machine	2014	N/A				X								
234-315	Ford	F-250	2016	33,096				X								\$ 32,000
234-358	Freightliner	Sweeper	2017	23,874			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		3,949					X						\$ 80,000
342-009	Ford	Dump	1989	87,777								X				\$ 40,000
342-010	Ford	Dump	1996	105,059						X						\$ 125,000
342-023	GMC	Dump	1999	85,463								X				\$ 125,000
342-024	Ford	Dump	1989	40,546								X				\$ 125,000
342-026	Case	Boom Mower	1998		10000+							X				\$ 125,000
342-033	Caterpillar	Roller	2003		848			X								\$ 40,000
342-034	PSI	Grader	2003		1,191					X						\$ 75,000
342-036	Gehl	Loader	2004		988			X								\$ 50,000
342-057	Ford	Dump	1988	44,851								X				\$ 125,000
342-105	Ford	F-250	2008	117,248				X								\$ 35,000
342-109	Ford	F-250	2008	82,703				X								\$ 35,000
342-117	Dodge	2500	2008	141,000								X				\$ 32,000
342-125	Freightliner	Dump	2007	31,950				X								\$ 95,000

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	2022	2023	2024	2025	2026 or after
<u>Public Way Improvement (continued)</u>																
342-136	John Deere	Tractor	2008		2,350			X							\$	75,000
342-173	Case	Backhoe	2009		3,089			X							\$	80,000
342-185	Chicago Pneumatic	Air Compressor	1987		1,538				X						\$	10,000
342-189	Freightliner	Dump	2011	30,513				X							\$	95,000
342-207	Case	Loader	2011		1,194			X							\$	125,000
342-215	Case	Mini exc.	2012		1,277			X							\$	50,000
342-359	Ford	Ranger		79,521					X						\$	20,500
342-260	Ford	F-250	2014	53,425				X							\$	32,000
342-282	Ford	F250	2015	40,407				X							\$	32,000
342-314	Ford	F-250	2016	31,946				X							\$	32,000
342-334	Ford	F-450	2017	33,350			X								\$	125,000
342-344	Freightliner	Dump	2018	8,988			X								\$	125,000
000-326	John Deere	gator 535i	2016	287			X								\$	125,000
<u>Central Garage</u>																
366-002	Ford	F250	2006	56,375				X							\$	23,000
366-004	Ford	F350	2006	193,078		A				X						
366-012	Ford	F-150	2007	52,578				X							\$	23,000
366-013	Ford	F-150	2007	53,466				X							\$	23,000
366-123	Ford	F-150	2008	79,902				X							\$	23,000
366-325	Ford	F-350	2016	15,628			X								\$	45,000
	Floor scrubber	Addition to the fleet													\$	19,000
<u>Information Technology</u>																
122-335	Ford	Freestar	2006	32,547						X					\$	23,000
Total General Fund												\$ 622,800	\$ -	\$ -	\$ -	\$ 12,033,600
<u>911 Emergency Communications</u>																
231-253	Chevrolet - unmarked	Impala	2014	34,699				X							\$	37,000
<u>Gas Administration</u>																
771-004	Chevrolet	Impala	2006	90,388							X				\$	23,000
771-155	Chevrolet	Impala	2009	112,985						X					\$	23,000
<u>Gas Distribution</u>																
772-006	Ford	F-350	2004	36,033	2,646					X					\$	35,000
772-014	Freightliner	Dump Truck	2002	48,865	1,831					X					\$	55,000
772-019	Ford	F-350SD	2006	52,495	5,526					X					\$	65,000
772-027	Caterpillar	Backhoe	1997		915							X			\$	100,000
772-045	Air Compressor		2000		400					X					\$	10,000
772-108	Ford	F-150	2007	109,438								X			\$	30,000
772-116	Case	Backhoe	2007		4,079					X					\$	100,000
772-126	Ford	F-350	2008	79,000	8,234							X			\$	65,000
772-139	Light tower				3,013					X					\$	10,000
772-144	Forklift		2000		1,198					X					\$	10,000
772-145	Ford	F-150	2009	136,185								X			\$	30,000
772-178	Ford	F-150	2010	129,843								X			\$	30,000

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	2022	2023	2024	2025	2026 or after
<u>Gas Distribution (continued)</u>																
772-179	Dodge	Caravan	2010	93,310							X					\$ 30,000
772-183	Ford	F-150	2011	78,088						X						\$ 30,000
772-187	Ditch Witch	Boring mach.	2008		1,021					X						\$ 100,000
772-197	Vermeer	Mighty Mole	2011		413			X								\$ 55,000
772-234	Ford	F-150	2013	106,948						X						\$ 25,000
772-237	Chevrolet	C3500	2013	61,597	7,059					X						\$ 65,000
772-248	Ford	F-150	2013	49,862						X						\$ 25,000
772-250	Vermeer	walk behind	2014		130			X								\$ 11,000
772-251	Welder		2013		513			X								\$ 13,000
772-262	Ford	F450	2015	13,891	1,480			X								\$ 53,360
772-269	Ditchwitch	Trencher	2014		1,325			X								\$ 72,000
772-275	Pow-R Mole	Boring mach.	2014		413			X								\$ 13,600
772-284	Ford	F-350	2015	53,012	5,314			X								\$ 65,000
772-324	Ditchwitch	Trencher	2016		1,083		X									\$ 75,000
772-338	Nissan	Rogue	2017	23,800			X									\$ 28,000
772-366	Dodge	Ram 1500	2018	19,950			X									\$ 35,000
772-374	Ford	F-150	2018	30,880			X									\$ 24,000
772-375	Ditch Witch	RT 45	2017		369		x									\$ 55,000
772-377	Dodge	Cargo van	2018	32,886			x									\$ 22,000
772-380	Ford	F-350	2018	23,976	2,352		X									\$ 65,000
772-401	Chevrolet	1500	2020	19,094			X									\$ 35,000
772-415	Ram	1500	2021	0			X									\$ 35,000
Total Gas Fund												\$ -	\$ -	\$ -	\$ -	\$ 1,517,960
<u>Cemetery</u>																
453-003	John Deere	Backhoe	2003		3,665					X						\$ 50,000
453-124	Ford	F-150	2008	82,022				X								\$ 22,500
453-137	Ford	F350	2008			A				X						
453-172	John Deere	Backhoe	2009		2,144			X								\$ 30,000
453-203	Ford	F-150	2011	57,713				X								\$ 22,500
453-239	John Deere	Utility Cart			1,901											\$ 30,000
453-241	Chevrolet	C3500	2013	4,837			X									\$ 30,000
453-280	Chevrolet	Silverado	2002	120,172		A					X					
453-355	John Deere	Utility cart	2018		652		X									\$ 14,000
Total Cemetery Fund												\$ -	\$ -	\$ -	\$ -	\$ 199,000

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	2022	2023	2024	2025	2026 or after
HART																
015-339	Dodge	Ram	2017	11,110			X		X			\$	35,000			
015-350	Ford	E-350	2017	78,762					X				\$	75,000		
015-353	Ford	E-450	2017	128,236					X				\$	75,000		
015-354	Ford	E-450	2017	118,608									\$	75,000		\$ 75,000
015-382	Nissan	Frontier	2019	4,465			X									\$ 20,500
015-048	Ford	SENT 2	2019	49,008			X								\$ 80,000	
015-049	Ford	SENT 2	2019	52,656			X								\$ 80,000	
015-050	Ford	SENT 2	2019	42,171			X								\$ 80,000	
015-051	Ford	SENT 2	2019	49,811			X								\$ 80,000	
015-391	Dodge	Ram 1500	2019	1,791			X									\$ 30,000
015-52	Ford	Allstar	2021	500			X									\$ 80,000
Total HART Fund												\$ 35,000	\$ 225,000	\$ -	\$ 320,000	\$ 205,500
Sanitation Collections																
344-004	Sterling	Roll-off	2001	43,214					X							\$ 150,000
344-005	Sterling	SC7000	2002	108,439						X						
344-102	Freightliner	FC-80	2007	54,902						X			\$ 150,000			
344-176	Freightliner		2010	101,166					X					\$ 150,000	\$ 150,000	\$ 150,000
344-188	Freightliner		2011	76,211					X						\$ 150,000	\$ 150,000
344-244	Freightliner		2013	82,632				X							\$ 150,000	\$ 150,000
344-261	Freightliner		2014	75,573				X							\$ 150,000	\$ 150,000
344-309	Freightliner		2016	44,671			X								\$ 150,000	\$ 150,000
344-362	Freightliner	M2106	2018	30,826			X								\$ 150,000	\$ 150,000
Landfill																
345-006	Caterpillar	D-6	1986		21,906				X							\$ 345,000
345-007	Ford	Flush	1986	41,754		B					X					
345-014	Caterpillar	Scraper	1992		5,107				X							\$ 475,000
345-016	Kubota	Tractor	2003		1,805				X							\$ 25,000
345-128	Ford	F-150	2008		31,305				X							\$ 20,500
345-174	Caterpillar	416B	1996		4,190	A					X					
345-227	Caterpillar	953D	2012		9,370	A		X								
345-236	Ford	F-150	2013	68,108				X								\$ 30,000
345-389	Case	MW24C	1984	1,478		A										
345-397	Ford	F250	2003	219,363		A										
Military	Akerman	Material Handler		4,139		A			X							
Total Sanitation Fund												\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 1,945,500
Grand Total												\$ 622,800	\$ 150,000	\$ -	\$ 150,000	\$ 14,208,100

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.

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.

HMP&L – Henderson Municipal Power & Light. City-owned electric utility that is a component unit.

HWU – Henderson Water Utility. City-owned water utility that is a component unit.

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.